

# CASH MANAGEMENT POLICY AND FRAMEWORK 2020



FINANCE DEPARTMENT,  
GOVERNMENT OF KHYBER PAKHTUNKHWA



## **FOREWORD**

The Government of Khyber Pakhtunkhwa has embarked on Public Financial Management (PFM) Reforms and one of the dimensions of reform agenda is enhancing the capacity of government functionaries in the field of cash and treasury management. This is in line with the vision of the Chief Minister and the Finance Minister for improving governance.

The Cash Management Policy and Framework is a vital instrument for improved PFM with objectives of timely availability of cash to meet obligations, economising on cash within Government to save interest costs and management of government's cash flow efficiently. Finance Department aims at to implement the policy with the cooperation and support of Controller General of Accounts, Khyber Pakhtunkhwa Government Treasury Office, all administrative departments, attached departments, sub-offices, autonomous bodies and public sector enterprises of the Government of Khyber Pakhtunkhwa.

**Finance Department,  
Government of Khyber Pakhtunkhwa  
August 2020**

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## Abbreviations & Acronyms

|       |  |
|-------|--|
| ADP   | Annual Development Plan                            |
| AG    | Accountant General                                 |
| AGP   | Audit General of Pakistan                          |
| CFY   | Current Financial Year                             |
| CGA   | Controller General Accounts                        |
| DG    | District Government                                |
| FD    | Finance Department                                 |
| FY    | Financial Year                                     |
| IAS   | International Accounting Standard                  |
| IFMIS | Integrated Financial Management Information System |
| IMF   | International Monetary Fund                        |
| KP    | Khyber Pakhtunkhwa                                 |
| LDAs  | Local Development Administrators                   |
| MS    | Microsoft  |
| NBP   | National Bank of Pakistan                          |
| NC    | Neighborhood Council                               |
| PAO   | Principal Accounting Officer                       |
| PCF   | Provincial Consolidated Fund                       |
| P&DD  | Planning & Development Department                  |
| PSDP  | Public Sector Development Programme                |
| RTGS  | Real-Time Gross Settlement                         |
| SBP   | State Bank of Pakistan                             |
| TMA   | Tehsil Municipal Administrators                    |
| ToRs  | Terms of Reference                                 |
| TSA   | Treasury Single Account                            |
| VC    | Village Council                                    |
| WSSCs | Water & Sanitation Services Companies              |

## 1 Background, Rationale and Objectives

The Government of Khyber Pakhtunkhwa's (KP) cash and treasury management processes are based on payments made through cheque and cash, maintaining operation of multiple bank accounts, large cash floats, idle balances with little or no markup earnings and focuses on budget expenditure control rather than efficient banking and cash management. The KP government's cash and treasury management involve:

- Expenditure and revenue monitoring and control against budget appropriations, focusing on control of overspending;
- Manual processing largely of cheque- and cash-based transactions;
- Multiple government banks or imprest accounts, particularly in commercial banks;
- A large cash float with idle balances earning little or no markup in government accounts at the State Bank and in the commercial banks;
- A focus on government accounting requirements rather than effective cash management;
- Inaccurate forecasts of cash flows and end-of-day bank accounts' balances

KP Government's banking and cash management are primarily undertaken through the government's accounts held at the SBP and commercial banks. Though the current cash flow management and disbursement mechanism provide government to have control overpayments through centralised authorisation and payments, however, it has the following weaknesses/shortcomings:

- Poorly defined responsibility for cash management and an inefficient choice among short-term funding alternatives;
- Absence of incentives for efficient cash management, with no or little concern about idle balances or ill-timed payments and receipts;
- Constrained innovations in payment methods;
- Inappropriate and inadequate flow of information for cash management; and
- Isolation of the treasury from information on cash balances and control of bank accounts.
- Expenditure control is normally rigorous, but minimizing government's cost of financing element is missing.
- To make small or immediate payments most entities, seeking to exercise greater control over the timing of payments, maintain several accounts at commercial banks. The provincial government thus incurs a significant cost through the loss of markup on idle balances and high transaction costs imposed by the commercial banks.

An efficient treasury is a fundamental cornerstone in modern-day Public Financial Management (PFM). The public finance management has been completely transformed over the period with most of the traditional treasury activities have been replaced by automated accounting systems. In the modern PFM system, the core functions of treasury include efficient cash management and forecasting, debt management, budget monitoring, accounting, fiscal reporting, oversight of financial management, internal control systems and its application, management and oversight of Treasury Single Account (TSA) and management of government's e-treasury system in a decentralised control system<sup>1</sup>. Conceptually, cash management is to have the right amount of money in the right place and time to meet the government's obligations cost-effectively through accurate and timely cash forecasting, management of consolidated risk positions and integration of debt and cash management as per internationally best practices. Similarly, the Treasury Single Account (TSA) entails operation of a unified structure of Government Bank Accounts. The TSA is a unified structure of government bank accounts that gives a consolidated view of

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<sup>1</sup> Cash Management & Treasury Single Account Policy 2019-2029, Finance Division Islamabad

government cash resources. Based on the principle of unity of cash and the unity of treasury, a TSA is a bank account or a set of linked accounts through which the government transacts all its receipts and payments<sup>2</sup>. The principle of unity infers fungibility of all cash irrespective of its end-use<sup>3</sup>.

The IMF considers TSA as a prerequisite for modern cash management and consolidation of all government cash balances in a single account, preferably at the central bank<sup>4</sup>. According to the IMF, the following are the fundamental features of modern cash management by a government<sup>5</sup>:

- Centralisation of government cash balances and establishment of a Treasury Single Account (TSA);
- Modern systems: an adequate transaction processing and accounting framework (processing government transactions with few handling steps, reliance on electronic transactions); modern banking, payment, and settlement systems;
- Ability to make accurate projections of short-term cash inflows and outflows;
- Strong institutional interaction, covering in particular:
  - Information sharing between the cash managers, revenue-collecting agencies and spending ministries (and any relevant ministry branch offices);
  - Strong coordination of debt and cash management;
  - Formal agreements between the Ministry/Department of Finance and the central bank on information flow and respective responsibilities;
  - Use of short-term instruments (treasury bills, repo and reverse repo, term deposits, etc.) to help manage balances and timing mismatches

## 2 Treasury Single Account – Policy and Implementation Framework

### 2.1 Legal Regime to Implement the Treasury Single Account (TSA)

The legal regime for cash management in Pakistan as laid down in the Constitution of Pakistan 1973 and the State Bank of Pakistan Act 1956 conform to basic principles of TSA.

The Articles 118 and 119 of the Constitution of Pakistan, 1973 says:

#### **118: Provincial Consolidated Fund and Public Account**

*(1) All revenues received by the Provincial Government, all loans raised by that Government, and all money received by it in repayment of any loan, shall form part of a consolidated fund, to be known as the Provincial Consolidated Fund.*

*(2) All other money*

*(a) received by or on behalf of the Provincial Government; or*

*(b) received by or deposited with the High Court or any other court established under the authority of the Province; shall be credited to the Public Account of the Province.*

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<sup>2</sup> Lienert, Ian., Modernizing Cash Management, Technical Notes and Manuals, Fiscal Affairs Department IMF 2009.

<sup>3</sup> Lienert, Ian., Modernizing Cash Management, Technical Notes and Manuals, Fiscal Affairs Department IMF 2009.

<sup>4</sup> Government Cash Management: Its interaction with other financial policies, Fiscal Affairs Department, IMF, July 2010.

<sup>5</sup> Lienert, Ian., Modernizing Cash Management, Technical Notes and Manuals, Fiscal Affairs Department IMF 2009

### **119: Custody, etc., of Provincial Consolidated Fund and Public Account**

*The custody of the Provincial Consolidated Fund, the payment of moneys into that Fund, the withdrawal of moneys therefrom, the custody of other moneys received by or on behalf of the Provincial Government, their payment into, and withdrawal from, the Public Account of the Province, and all matters connected with or ancillary to the matters aforesaid, shall be regulated by Act of the Provincial Assembly or, until provision in that behalf is so made, by rules made by the Governor.*

The deposits of such money in the bank shall be governed by the provision of section 21 of the State Bank of Pakistan Act 1956 (Act XXXIII of 1956)

#### **Section 21 (1 & 2) of the SBP Act**

1. *The Bank shall undertake to accept moneys for the account of the Federal Government and Provincial Governments and to make payments up to the amount standing to the credit of their accounts respectively and to carry out their exchange, remittance and other banking operations including the management of public debt*
  
2. (a) *The Federal Government and Provincial Governments shall entrust the Bank, on such conditions as may be agreed upon between the Government concerned and the Bank, with all their money, remittance, and banking transactions in Pakistan, and, in particular, shall deposit free of interest all their cash balances with the bank.*  
  
*(b) Nothing in this subsection shall be deemed to prevent the Federal Government and any Provincial Government from carrying on money transactions, at places where the Bank has no office, branch or agency or from holding at such places such balances as they may require.*

In addition to that, adequate legal back up has to be provided through enacting provincial PFM law (safeguarding modern cash management and TSA) and bringing appropriate amendments in all relevant laws, rules and regulations to ensure effective implementation and operation of liquidity management and TSA.

## **2.2 Salient Features and Basic Principles to Implement the Treasury Single Account (TSA)**

The Government of KP shall adopt the following principles for implementation of TSA:

- Putting in place a framework and timeline to ensure the unified structure of the TSA as per the law;
- Making appropriate legal amendments in the relevant law/rules, or making new laws through legislation to ensure maximum fungibility of cash resources in real-time;
- Ensuring a legal and institutional regime to give exceptions from the TSA;
- Bringing all the public entities into the budgetary, accounting and cash management framework;
- Delegation of powers to the cash managers to oversee the cash management operations across the spectrum of budget and its operation;
- Ensuring that cash balances in the TSA shall be maintained at enough level to meet daily operational requirements;
- Ensuring full consolidation of cash balances of all government entities (budgetary and extra-budgetary);
- To Devise a mechanism of daily zero balancing of the TSA and monthly reporting of complete cash balance of the government within and outside the TSA.

The main purpose of the TSA framework is to set out relevant policies and rules for implementation of a cash management system leading to TSA in KP. The proposed framework draws authority from the KP's Draft Public Financial Management Law 2020.

Following are the salient features of the TSA Framework for KP:

- For Account opening and closing:
  - The Provincial Cabinet shall be authorised to open and close bank accounts - All type of bank accounts for government departments, attachments, sub-offices, autonomous bodies, PSEs bank accounts, Special Purpose Fund etc.;
  - Any approval granted previously by the Finance Department for the opening of bank accounts in scheduled banks shall be revoked within a cutoff date, to be decided by the government;
  - The SBP shall make it obligatory on all the scheduled banks not to open any government account or accounts of autonomous entities, special deposit funds, or offices without prior approval of the Provincial Government to this effect;
- For government's banking arrangements:
  - The main operational bank account of the Provincial Consolidated Fund (PCF) shall be established in the SBP;
  - For operational reasons, the Minister of Finance may authorise the opening of additional bank accounts in the SBP as well as in domestic and foreign commercial banks, to act as transitory bank accounts to facilitate the collection of revenues or the processing of payments;
  - The Finance Department shall be authorised to undertake, in collaboration with the SBP, a comprehensive census of all bank accounts;
  - The Finance Department shall be authorised to inquire about the purpose, cash balance, data of bank statement, authority / legal instrument, funding sources, financial statements, budgets, capital expenditure plans, loans and investments from autonomous entities;
  - The SBP shall ensure that Section 21 of the SBP Act be implemented rigorously and without any exception unless the provincial government gives the exception itself;
- The TSA framework shall be implemented as:
  - PCF Account, Public Account, Assignment Accounts and their sub-accounts / linked accounts, revolving fund account and any other bank account of the government, as approved by the Provincial Cabinet, shall form part of the TSA regime;
  - For the purposes of accounting and reporting, the TSA-I will comprise of PCF Account and Public Account No.1 while TSA-II will comprise of Public Account No.2;
  - Moneys that have been appropriated through the government budget but transferred to scheduled bank accounts by government organisations shall be reverted to the main TSA-I including its subaccounts and linked accounts by within a cutoff date to be decided by the government;
  - Any investments by a department, their attached departments and subordinate offices and autonomous entities, and special-purpose funds for which funds were appropriated through the government's budget, shall be disinvested and deposited in TSA-I within a cutoff date to be decided by the government;
  - The Finance Department shall issue a policy of opening and closing of assignment accounts including its sub-accounts and linked accounts for both TSA-I and TSA-II and shall also place the policy on its website;



- All PAOs shall be responsible for overseeing operations of Assignment Accounts including a request for approval from the Finance Department for the opening of Assignment Accounts;
- Funds provided through the government budget to autonomous bodies through Grant in Aid shall be reverted to TSA-I within a cutoff date to be decided by the government. Any information on lapsable Assignment Account shall be provided by the Finance Department;
- TSA-II will mainly be to cope with Autonomous bodies' needs as:
  - All self-generated revenues by autonomous entities shall be part of TSA-II as per Section 28 of Draft Public Finance Management Law, 2020. All the amounts currently held in the scheduled banks have to be credited to TSA-II as well;
  - Each autonomous entity shall be allocated a TSA-II sub-account for ensuring transactions on real-time basis;
  - Any surplus in TSA-II may be used by the government on the terms and conditions as prescribed by the government;
  - The SBP may consider offering interest on deposits of autonomous entities that have been transferred from scheduled bank accounts to TSA-II;
  - Assignment Accounts and their sub-accounts for TSA-II shall be non-lapsable;
  - There shall be no funds release policy or ways and means clearance for TSA-II;
  - Accounting and reporting of such Assignment Accounts shall be the responsibility of assignment account holders who shall inform the Accounting Office on transactions and reconciliation issues regularly;
  - No bank account of autonomous entities shall exist without prior approval from the Provincial Cabinet. Any exemption in such cases shall be sought from the Provincial Cabinet;
  - The accounting office shall assign a non-lapsable Assignment Account and its sub-accounts (where required) to autonomous entities;
  - The budget of autonomous bodies shall, as a minimum, be divided into (1) operational expenditure, (2) capital expenditure, (3) investments, (4) surplus/deficit, and (5) requirement for a grant-in-aid from the government;
  - Loans provided to the autonomous bodies through the government budget shall form part of TSA-II;
  - Any short or long-term investment shall be undertaken only after prior approval of the Board of Directors / PAO. Investments above a certain amount (government shall decide about the threshold amount) shall require prior approval from the Provincial Cabinet.

### **3 Establishing Effective Cash Management System**

The purpose of an effective cash management is to proactively anticipate potential in-year short-term cash shortages/surpluses to ensure continuity of government operations efficiently and effectively and/or to maximise the earnings on available cash surpluses. As opposed to liquidity management (in-year), debt management is about covering annual to long-term financing needs.

Key components of an effective cash/liquidity management system include:

- Realistic monthly cash-flow forecast identifying potential liquidity issues to ensure availability of cash when it is required
- Treasury Single Account (and reduction of project accounts)

- Overdraft facility at the bank or other instruments to access the short-term capital market
- Liquidity management committee tasked with analysing liquidity constraints and taking appropriate follow-up management action to manage cash balance in the government bank accounts effectively by:
  - Borrowing to cover expected cash shortfalls, and avoid “idle” balances
  - Investing during periods of surplus
  - Minimizing borrowing costs by smooth cash flows with lower average cash balances.

To initiate establishing effective liquidity management system in KP, a ‘Liquidity Management Committee’ shall be established with the mandate to make key decisions regarding cash management, including cash transfers, developing proposals for cash investments and borrowing in case of cash surplus or deficit respectively and any other allied matter. The guidelines and terms of reference (ToRs) for the composition of the Liquidity Management Committee shall be issued by the Finance Department.

Besides, an MS Excel template/tool for in-year and top-down cash-flow planning shall also be developed. For the optimal utilisation of this tool, it is crucial to ensure availability of required capacity and skills and continued commitment within FD to formulate realistic revenue and expenditure estimates at the beginning of the year and update systematically throughout the year.

It is important to highlight that the cash-flow forecasting will need to be strengthened in the future through both top-down and bottom-up processes by:

- Requiring line departments to prepare their annual recurrent budget cash-flow plans and to make in-year adjustments to these plans;
- Requiring line departments together with the Planning and Development Department (P&DD) to prepare their annual development budget cash-flow plans (aggregating project/scheme level cash-flow plans) and to make in-year adjustments to these plans;
- Requiring revenue agencies to formulate realistic cash-flow plans;
- Developing the cash-flow plan associated with the debt portfolio of the government;
- Aggregating these inputs – ideally with the utilisation of a computerised information system;
- Requiring all concerned to consider the committed expenditure while making annual and/or monthly cash forecasting.

Moreover, the Finance Department shall notify all provincial departments which are part of TSA-I to close all existing Scheduled Bank Accounts (Expenditure, Receipts) not later than a specified time and date and instruct their bankers to transfer available balances to the SBP or the SBP may be asked to sweep the balance in TSA-I or TSA-II. All evidence of the transfer of available balances and closure of the accounts shall formally be communicated to the Finance Department before the specified deadline. Thereafter, the Finance Department shall direct the SBP to close all these accounts and shift the balances into the main account of the TSA-I under the provision of law/rules. However, any amount invested before approval of “The Cash Management & Treasury Single Account Policy 2020” in any short or long-term instrument shall be reverted to the TSA-I after maturity of such instrument.

The SBP shall zero the cash once from all the accounts, maintained in the scheduled banks, into one single cash account, TSA-II through RTGS and thereafter, it shall ensure payment to the respective organisation against its cash balance, through sub-accounts, whenever any demand is made by the respective organisation. The SBP shall also maintain an accounting of cash balances of each organisation separately within this account. No organisation/entity shall make any payment beyond the balance available in their respective accounts.

### 3.1 Phased Approach for Implementation of Cash Management Policy and Framework

For effective implementation of Cash Management and TSA framework in KP, it is instrumental to go sequentially through different phases to successfully adapt to and meeting new challenges.

The policy shall be implemented with a three-phased implementation approach as shown in the given illustration. The first phase will cover actions representing all the necessary and immediate measures during the first year of policy formulation and implementation such as Cash Management Policy and its legal authorisation through Draft Public Financial Management Law 2020.

Moreover, during the first phase, developing cash forecasting, guidelines and reporting mechanism (See annexe I to X for templates) shall also be developed for the Government Bank Accounts I to IV and commercial bank accounts maintained by the departments, attached departments, sub-offices, projects and autonomous bodies of the Government of KP.



The second phase represents the next two years and shall cover developing communication channels and formation of Treasury Desk and Liquidity Management Committee within the Finance Department. In addition, attention shall be given to address all legal underpinnings, formulation of new rules required or amendment in existing rules during the second phase.

The third phase covers beyond the three-year period, development of E-Payment and creating a conducive environment through political and bureaucratic ownership and acceptance for gradual implementation of TSA-I and TSA-II in KP Gateway is another milestone to be achieved. Eventually, all existing bank accounts of the departments, attached departments, sub-offices, projects and autonomous bodies of the Government of KP shall ceased to exist and all the government's money in those accounts shall be transferred to TSA - I or TSA- II.

TSA shall be implemented for centralisation and consolidation of government cash management through TSA - I or TSA- II during the third phase of implementation of this Policy.

### 3.2 Establishing Treasury Management Desk

Generally, cash management comes under the functional domain of the government's Finance Department and its Treasury Office. A Treasury Desk within the Finance Department shall be established for effective implementation of Cash Management Policy and Framework in KP.

Considering the imperatives of staggered implementation of the Cash Management Policy and existing administrative constraints, the Desk shall perform the following broad functions:

- Lead on government cash management, planning & forecasting;
- Management and for transfer of government receipts into the TSA and payment from it;

- Ensure the availability of cash in the main account or TSA to meet government short term cash needs;
- Consolidation of detailed information/data regarding cash flows, current balance and forecasts;
- Preparing monthly/annual consolidated cash reports and forecasts;
- Preparing essential reports and forecasts based on proxy calculations in absence or gaps in consolidated data/information collected and assimilated;
- Prepare and consolidate monthly report for Finance Secretary KP with a major focus on:
  - Monthly available balance and monthly forecast;
  - Details of the proposed investment plan along with timeline in case of surplus;
  - Details of forecasts for cash availability or borrowing along with timeline in case of a deficit.
- Provide secretariat services to 'Liquidity Management Committee' and developing proposals for cash transfers, cash investments in case of surplus or cash borrowing in case of cash shortage and any other allied matter.

### **3.3 Challenges in Implementation of Cash Management Policy and Framework**

- The Cash Management Policy Framework and its implementation is a vital initiative for operationalization of a unified structure of government bank accounts and convergence to a single account or linked accounts for all government receipts and payments. The system has to be implemented in a segregated manner till its eventual transformation into TSA and involving shifting towards electronic-based transactions processing and adoption of procedures to accurately forecast cash flows in a more reliable, transparent and an integrated manner. However, there certainly are key challenges, as given below, which may be required to overcome during the implementation process: The Cash Management Policy and Framework shall be provided legal backup through legislation and promulgation of PMF Law by the provincial government. This would require wider political ownership and bureaucratic acceptability. The process would also require resources to be put in place to put in place the appropriate level of necessary infrastructure – legal, institutional, technology – for the implementation of a policy framework for real-time cash management by the government. Besides, the government shall put in place a framework and timeline to ensure a unified structure of the TSA as per law.
- Capacity constraints at the department/entities level along with the Finance Department may cause delays in the implementation of the Cash Management Policy and Framework.
- It would be a daunting task to establish a system which will cater to the cash needs of all entities which were maintaining their separate bank accounts in any form and even through assignment account. If these entities face any problem in accessing cash using the new system, they may immediately revert which would be more harmful and therefore pose a potential risk to effective implementation. Such a risk should proactively be mitigated through appropriate policy measures.
- Since most the government accounts in the commercial banks are earning little to no return for the government, therefore, it is widely feared that any sudden move to deprive banks of cheap government's cash may create liquidity problems in the banking sector. Moreover, banks would have no more access to free government cash for onward investment. To avoid any such situation, banking fraternity may lobby with the government or may negatively influence the process of legal cover to the system to discontinue the cash management policy framework implementation.
- The phased wise implementation of cash management policy involves the manual process in a segregated manner during the initial phase due to lack of capacity and

resources. However, considering the capacity constraints, it would be a challenge for the departments to do it timely and correctly. The manual process may possess a high chance of errors as compared to some electronic and web-based portal. It can only work if all the forecasts are prepared using the Integrated Financial Management Information System (IFMIS) system based on some basic data which can be refined as the system gets mature.

- Facilitating the whole process of implementation through putting in place required technology would also a challenging job. The government may require availing the existing technology or prepare a separate web portal or build a full e-payment gateway for a more integrated mechanism for quick processing and contemplation of the transactions.
- Encompassing all relevant stakeholders through technology may be a challenge for the government. Government entities have been their account in various commercial banks other than National Bank of Pakistan (NBP). A system should be devised where technology should enable all commercial Banks in addition to NBP should be made part of TSA.
- Efficient procedures should be devised for transmitting revenue from government accounts lying in commercial bank accounts to TSA without any undue delays. Ideally, all non-TSA government accounts should have zero balance at the end of the day. Also, there are issues in the operation of assignment accounts especially when it comes to real-time reporting. A bank is facing a lot of issues in the current operation of assignment account. Instead of many standalone banking systems, SBP should work upon a unified system catering to the government receipts and payment on a single point of contact basis.

## **4 Cash Forecasting, Accounting and Reporting Framework**

### **4.1 Accounting Framework for Cash Management and Treasury Single Account**

For more active cash management, forecasts of future cash flows are essential. Ideally, forecasts of cash flows across major government accounts or TSA should be available for three months ahead. This should also be coupled with an ability to monitor and communication of actual changes in the overall balance of the government principal account(s) or,

Cash forecasting and reporting framework under the Cash Management Policy has the following major dimensions (see Annexures for detail forms and instructions):

1. Commercial bank accounts:
  - Monthly details of all commercial bank accounts along with relevant bank details and location and account type as managed and operated by all departments, entities, projects, attached departments/sub-offices and autonomous bodies;
  - Actual cash position of every commercial bank account and cash forecasting;
  - Monthly actual cash position, markup earned, details of cash inflows, outflows and closing balance and forecast for subsequent months.
2. Government bank Account-I-VI
  - Details of monthly receipts/cash inflows and forecasts for the following months, consistent with the annual budget;
  - Details of monthly payments/cash outflows and forecast for the following months, consistent with the annual budget;
  - Details of monthly actual cash position;
  - Details of the monthly forecast for the remaining months in a given year.

To ensure effective management of cash balances, the government shall make the necessary institutional adjustments for implementation of the Cash Management and TSA policy. Presently in the absence of TSA, a huge quantum of provincial government's cash balances has not been appropriately managed cost-effectively. Once TSA policy framework is in place, all the amounts of budgetary provision outside TSA shall be reverted to the TSA-I (Account-I); whereas the government revenue generated by autonomous bodies shall be placed in TSA-II. However, it is important to note that this process of reversal may take several months.

#### 4.2 Cash Accounting Framework Implementation Strategies – TSA Policy

The implementation of the TSA policy shall be supported with a category-wise accounting framework and implementation strategy as outlined in the following table:

| Category  | Example   | Implementation Strategy  |
|---|---|--|
| <b>Departments fully funded through the Provincial Government</b> | Secretariat, Departments, Attached Departments  | All disbursements from government funds operate their cash regime within the TSA-I. No cash operation outside TSA-I shall be allowed. Relevant office of the Finance Department shall issue clear instructions for the reversal of all the amount, kept out in Scheduled Banks, back to TSA-I. Any amount invested before approval of the Cash Management Policy and Framework, 2020 in any short- or long-term instrument shall be reverted to the TSA-I after maturity of such instrument.   |
| <b>Local Government Entities</b>                                  | TMAAs, LDAs, WSSCs  | All such organisations shall be bound to keep its cash generated against a budgetary provision from the provincial government in the TSA-I. Budgetary expenditure transactions shall be made by them through approved government budgeting and accounting system/procedure.  |
| <b>Autonomous Entities/Bodies</b>                                 | Funded through the Provincial Government budget but by law can also generate and retain revenue | All such organisations shall be bound to keep its cash generated against a budgetary provision from the provincial government in the TSA-I. Budgetary expenditure transactions shall be made by them through approved government budgeting and accounting system/procedure. Assignment and Sub-Assignment accounts, where required, may be used. Foreign aid (loans, grants, donations) whether in cash or in-kind shall invariably be made part of provincial government and expenditure transactions shall be made through Foreign Aid Assignment Accounts' procedure. No cash operations outside TSA-I shall be allowed for this. Relevant office of Finance Department shall issue clear instruction for reversal of all the amount, kept out in scheduled banks, back to TSA-I. Any amount invested before approval of "The Cash Management Policy and Framework, 2020" in any short or long-term instrument shall be reverted to the TSA-I after maturity of such instrument.<br><br>The revenue (other than government money provided through budget) generated by the autonomous entities//bodies themselves shall be part of TSA-II. Any surplus therein may be used by the government on the |

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|   |  | <p>terms and conditions prescribed by the Finance Department. The SBP shall zero the cash balance once from all the accounts, maintained in the scheduled banks, into one single cash account opened for the TSA-II through Real Time Gross Settlement (RTGS) and thereafter, it shall ensure payment to the respective organisation against its cash balance, through sub-accounts, whenever any demand is made by the respective organisation. The SBP shall also maintain an accounting of cash balance of each organisation separately within TSA-II.</p> <p>The Provincial Government shall expand its budgetary, treasury and accounting regime gradually to these organisation through an amendment in the relevant laws/rules/regulations. Thereafter, some of these organisations shall move from TSA-II to TSA-I.</p> |
| <b>Public Sector Enterprises</b>  | All entities owned by the Provincial Government and run on commercial and profit basis | All such entities are exempted for the TSA. However, budgetary expenditure transactions relating to funds provided by the government as well as foreign aid shall be made by them through Assignment and Sub-Assignment Accounts.   |
| <b>Universities</b>   |  | Finance Department shall issue clear instructions for budgetary expenditure transactions relating to funds provided by the provincial government as well as foreign aid shall be made by them through Assignment and Sub-Assignment Accounts, where required.   |
| <b>Special Purpose Fund</b>   |  | All receipts of these funds shall be made part of TSA-I. Expenditure transactions out of these funds shall be made through Assignment and Sub-Assignment Accounts. No cash operation outside TSA-I shall be allowed for this. The Finance Department shall issue clear instructions for reversal of all the amount, kept out in scheduled banks, back to TSA-I. Any amount invested before approval of "The Cash Management Policy and Framework, 2020" in some long-term instrument shall be reverted to the TSA-I after maturity of such instrument.  |
| <b>Development Budget, Provincial ADP, Federal Public Sector Development Programme (PSDP) and Foreign Funded Projects</b> | Development Projects   | All disbursement to the projects and programs under the provincial ADP or Federal PSDP or any other provincial government budgeted, or funded project or program shall operate within the cash regime of the TSA-I. No cash operation outside TSA-I shall be allowed unless the provincial government gives a specific exception to any such organisation. The Finance Department shall issue clear instructions for reversal of all the amount, kept out in scheduled banks, back to TSA-I. Local and Foreign Currency Assignment and Sub-Accounts shall be used for the operation of development projects and programs. Foreign funding regime already in place is already  |

|  |  |  |
|--|--|--|
|  |  | compliant to the budgetary principle wherein foreign exchange goes to the SBP, whereas equivalent Rupee allocation is made in the budget. In many cases, however, a project or program has a component of procurement from the international market. In such cases, foreign currency Assignment and Sub-Assignment Account shall be established. |
|--|--|--|

## 5 Annexures



### 6.1 Statement of the Commercial Bank Accounts Maintained by the Department and its attached Department, Sub-office/Projects and Autonomous Bodies

**Department (1)** Name of Department  
**Principal Accounting Officer (2)** Designation of Principal Accounting Officer  
**Reporting Period (3)** ( Month – Year )

| S. No Col (4) | Bank Account Title and Number Col (5) | Bank (Branch Code , Name with District) Col (6) | Account Type Col (7) | Entity (DDO / Project/ Attached Department/ Autonomous Bodies/ PSEs) Col (8) | Purpose and Source of Funding Col (9) | Status Col (10) |
|---------------|---------------------------------------|---|----------------------|--|---------------------------------------|-----------------|
| 1             |                                       |   |                      |  |                                       |                 |
| 2             |                                       |   |                      |  |                                       |                 |
| 3             |                                       |   |                      |  |                                       |                 |
| 4             |                                       |   |                      |  |                                       |                 |
| 5             |                                       |   |                      |  |                                       |                 |
| 6             |                                       |   |                      |  |                                       |                 |
| 7             |                                       |   |                      |  |                                       |                 |
| 8             |                                       |   |                      |  |                                       |                 |
| 9             |                                       |   |                      |  |                                       |                 |
| 10            |                                       |   |                      |  |                                       |                 |

Note: It is certified that no other commercial bank account is maintained by department , its attached department , sub-offices and autonomous bodies reporting to this department.

**INSTRUCTIONS TO FILL-IN THE COMMERCIAL BANK ACCOUNTS INFORMATION  
MAINTAINED BY DEPARTMENT AND ITS SUB-OFFICES**

**Important**

**The Departments should read the following instructions carefully and Commercial Bank Accounts Information Form should invariably be prepared in the enclosed format.**

**GENERAL INSTRUCTIONS:**

1. Department are required to submit the Commercial Bank Accounts Information Form for every bank account maintained
2. No column in the Bank Information Form should be left blank. In case any column is not applicable, it may be marked as N.A.

**SPECIFIC INSTRUCTIONS:**

- Form Serial No. 1** This is self-explanatory. Provide full name (without abbreviations) of the department.
- Form Serial No. 2** This is self-explanatory. Provide designation of the Principal Accounting Officer.
- Form Serial No. 3** Provide the reporting month of Commercial Bank Accounts Information Form (e.g. March 2020)
- Form Serial No. 4** List down sequential serial number against each entry.
- Form Serial No. 5** Provide complete information of the Commercial bank account (i.e. Title of the Bank Account and number).
- Form Serial No. 6** Provide information of the Branch (i.e. Branch Code, Branch Address and name of the district in which bank account is operated).
- Form Serial No. 7** Provide type of account maintained with commercial bank
- Form Serial No. 8** Provide information of the entity operating the commercial bank account (e.g. Name of project, Name of department, attached departments, sub-offices and autonomous bodies).
- Form Serial No. 9** Provide purpose of the funding along with the funding source (i.e. Local funding, Foreign funding)
- Form Serial No. 10** Provide status of the commercial bank account (e.g. Active, Dormant, Closed in current financial year)

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

1. **Additional Secretary Finance  
Finance Department, Peshawar  
Phone: (091) 92- - - -**
  
2. **Treasury Desk Officer  
Finance Department,  
Phone: (091) 920 - - - -**



## INSTRUCTIONS TO FILL-IN THE STATEMENT OF COMMERCIAL BANK ACCOUNT

### **Important**

**The Departments should read the following instructions carefully and Commercial Bank Accounts Information Form should invariably be prepared in the enclosed format.**

### **GENERAL INSTRUCTIONS:**

1. Departments are required to submit Statement of every Commercial Bank Accounts maintained other than Government Bank Account - I to IV
2. Amount should be written in Pakistani Rupees nearest to ones (i.e. One hundred Twenty thousand Two hundred and One rupee as 120,201).

### **SPECIFIC INSTRUCTIONS:**

- Form Serial No. 1** This is self-explanatory. Provide full name (without abbreviations) of the department.
- Form Serial No. 2** This is self-explanatory. Provide designation of the Principal Accounting Officer.
- Form Serial No. 3** Provide the reporting month (e.g. March,2020) of which financial information consists of.
- Form Serial No. 4** List down sequential serial number against each entry.
- Form Serial No. 5** Provide complete details of the bank account (i.e. Title of the Bank Account and number).
- Form Serial No. 6** Closing Balance of the preceding month will be opening balance of the reporting month.
- Form Serial No. 7** Actual cash inflow during the reporting month.
- Form Serial No. 8** Actual cash outflow during the reporting month.
- Form Serial No. 9** Closing Balance will be the difference from sum of opening balance and cash inflow from cash outflow (i.e. Sum-up Serial no. 6 and Serial No. 7 and then Subtract Serial No. 8).
- Form Serial No. 10** Provide information of Mark-up received (if any) for the period July 1<sup>st</sup> to Last month end e.g March 31, 2020 for initial statements. Onwards Mark-up will be recorded on monthly basis.
- Form Serial No. 11** Forecast cash inflow for the upcoming month.
- Form Serial No. 12** Forecast cash outflow for the upcoming month.
- Form Serial No. 13** Forecasted closing balance will be the difference from sum of closing balance of reporting month, mark-up and forecasted Cash inflow of

upcoming month from forecasted Cash outflow of upcoming month (i.e. Sum-up Serial No. 9, Serial No.10 & Serial No. 11 and then Subtract Serial No. 12).

**NOTE:** Please provide reasons for variations (if any) in forecasted and actual cash inflow and cash outflow.

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

1. **Additional Secretary Finance  
Finance Department, Peshawar  
Phone: (091) 92- - - -**
  
2. **Treasury Desk Officer  
Finance Department,  
Phone: (091) 920 - - - -**

**6.3 Annual Cash Flow Statement - Government Bank Account -I**

**Department (1)**

**Name of Department**

**Principal Accounting Officer (2)**

Designation of Principal Accounting Officer

**Year (3)**

(Financial Year)

| S. No                                      | Secretariat/ Attached Department | Budget FY | July | August | Sep | Oct | Nov | Dec | Jan | Feb | March | April | May | June |
|--|----------------------------------|-----------|------|--------|-----|-----|-----|-----|-----|-----|-------|-------|-----|------|
| <b>Receipts Forecast (Cash Inflow) (4)</b> |                                  |           |      |        |     |     |     |     |     |     |       |       |     |      |
| 1  |                                  |           |      |        |     |     |     |     |     |     |       |       |     |      |
| 2  |                                  |           |      |        |     |     |     |     |     |     |       |       |     |      |
| 3  |                                  |           |      |        |     |     |     |     |     |     |       |       |     |      |
| 4  |                                  |           |      |        |     |     |     |     |     |     |       |       |     |      |
| 5  |                                  |           |      |        |     |     |     |     |     |     |       |       |     |      |
| 6  |                                  |           |      |        |     |     |     |     |     |     |       |       |     |      |
| <b>Total</b>                               |                                  |           |      |        |     |     |     |     |     |     |       |       |     |      |
| <b>Payment Forecast (Cash Outflow) (5)</b> |                                  |           |      |        |     |     |     |     |     |     |       |       |     |      |
| 1  |                                  |           |      |        |     |     |     |     |     |     |       |       |     |      |
| 2  |                                  |           |      |        |     |     |     |     |     |     |       |       |     |      |
| 3  |                                  |           |      |        |     |     |     |     |     |     |       |       |     |      |
| 4  |                                  |           |      |        |     |     |     |     |     |     |       |       |     |      |
| 5  |                                  |           |      |        |     |     |     |     |     |     |       |       |     |      |
| 6  |                                  |           |      |        |     |     |     |     |     |     |       |       |     |      |
| <b>Total</b>                               |                                  |           |      |        |     |     |     |     |     |     |       |       |     |      |
| <b>Cash Balance (6)</b>                    |                                  |           |      |        |     |     |     |     |     |     |       |       |     |      |

**INSTRUCTIONS TO FILL-IN ANNUAL CASH FLOW STATEMENT - GOVERNMENT BANK  
ACCOUNT - I**

**Important**

**The Departments should read the following instructions carefully and Annual Cash Flow Statement of Government Bank Account - I Form should invariably be prepared in the enclosed format.**

**GENERAL INSTRUCTIONS:**

1. Departments are required to submit Statement of every Accounts maintained in Government Bank Account - I
2. Amount should be written in Pakistani Rupees nearest to ones (i.e. One hundred Twenty thousand Two hundred and One rupee as 120,201).

**SPECIFIC INSTRUCTIONS:**

- Form Serial No. 1** This is self-explanatory. Provide full name (without abbreviations) of the department.
- Form Serial No. 2** This is self-explanatory. Provide designation of the Principal Accounting Officer.
- Form Serial No. 3** Provide the reporting financial year (e.g. 2019-2020) of which financial information consists of.
- Form Serial No. 4** Provide Annual Budget e.g. 2019-20 and monthly distribution of forecasted cash inflow of the Administrative department along with all attached departments, sub-offices and autonomous bodies.
- Form Serial No. 5** Provide Annual Budget e.g. 2019-20 and monthly distribution of forecasted cash outflow of the Administrative department along with all attached departments, sub-offices and autonomous bodies.
- Form Serial No. 6** Subtract total of Payment Forecast - Cash Outflow from total of Receipts Forecast - Cash Inflow (i.e. subtract total of Serial No. 5 from total of Serial No. 4).

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

1. **Additional Secretary Finance  
Finance Department, Peshawar  
Phone: (091) 92- - -**
2. **Treasury Desk Officer  
Finance Department,  
Phone: (091) 920 - - - -**



**6.4 Monthly Cash Flow Statement - Government Bank Account -I**

**Department (1)**                      Name of Department  
**Principal Accounting Officer (2)**                      Designation of Principal Accounting Officer  
**Reporting Period (3)**                      (Month –Year)

| S. No<br>Col (4) | Secretariat / Attached Department<br>Col (5) | Last Month Actual                   |                        |                         |                    | Current Month Forecast  |                          |                             |
|------------------|--|-------------------------------------|------------------------|-------------------------|--------------------|-------------------------|--------------------------|-----------------------------|
|                  |  | Balance as on (Day 1 FY)<br>Col (6) | Cash Inflow<br>Col (7) | Cash Outflow<br>Col (8) | Balance<br>Col (9) | Cash Inflow<br>Col (10) | Cash Outflow<br>Col (11) | Closing Balance<br>Col (12) |
| 1                |  |                                     |                        |                         |                    |                         |                          |                             |
| 2                |  |                                     |                        |                         |                    |                         |                          |                             |
| 3                |  |                                     |                        |                         |                    |                         |                          |                             |
| 4                |  |                                     |                        |                         |                    |                         |                          |                             |
| 5                |  |                                     |                        |                         |                    |                         |                          |                             |
| 6                |  |                                     |                        |                         |                    |                         |                          |                             |
| 7                |  |                                     |                        |                         |                    |                         |                          |                             |
| 8                |  |                                     |                        |                         |                    |                         |                          |                             |
| 9                |  |                                     |                        |                         |                    |                         |                          |                             |
| 10               |  |                                     |                        |                         |                    |                         |                          |                             |

**INSTRUCTIONS TO FILL-IN MONTHLY CASH FLOW STATEMENT-GOVERNMENT BANK  
ACCOUNT-I**

**Important**

**The Departments should read the following instructions carefully and Monthly Cash Flow Statement of Government Bank Account - I Form should invariably be prepared in the enclosed format.**

**GENERAL INSTRUCTIONS:**

1. Departments are required to submit Statement of every Bank Accounts maintained with Government Bank Account – I.
2. Amount should be written in Pakistani Rupees nearest to ones (i.e. One hundred Twenty thousand Two hundred and One rupee as 120,201).

**SPECIFIC INSTRUCTIONS:**

- Form Serial No. 1** This is self-explanatory. Provide full name (without abbreviations) of the department.
- Form Serial No. 2** This is self-explanatory. Provide designation of the Principal Accounting Officer.
- Form Serial No. 3** Provide the reporting month (e.g. March,2020) of which financial information consists of.
- Form Serial No. 4** List down sequential serial number against each entry.
- Form Serial No. 5** Provide name of Administrative department, attached departments, sub-offices and autonomous bodies operating government bank accounts - I.
- Form Serial No. 6** Closing Balance of the preceding month will be opening balance of the reporting month
- Form Serial No. 7** Actual cash inflow during the reporting month.
- Form Serial No. 8** Actual cash outflow during the reporting month.
- Form Serial No. 9** Closing Balance will be the difference from Sum of opening balance and cash inflow from cash outflow (i.e. Sum-up Serial no. 6 and Serial No. 7 and then Subtract Serial No. 8).
- Form Serial No. 10** Forecast cash inflow for the upcoming month.
- Form Serial No. 11** Forecast cash outflow for the upcoming month.
- Form Serial No. 12** Forecasted closing balance will be the difference from sum of closing balance of reporting month and forecasted cash inflow of upcoming month from forecasted Cash outflow of upcoming month (i.e. Sum-up Serial No. 9 & Serial No.10 and then Subtract Serial No. 12).

**NOTE:** Please provide reasons for variations (if any) in forecasted and actual cash inflow and cash outflow.

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

**1. Additional Secretary Finance  
Finance Department, Peshawar  
Phone: (091) 92- - - -**

**2. Treasury Desk Officer  
Finance Department,  
Phone: (091) 920 - - - -**



**INSTRUCTIONS TO FILL-IN ANNUAL CASH FLOW STATEMENT - FOOD ACCOUNT -II**

**Important**

**The Departments should read the following instructions carefully and Annual Cash Flow Statement of Food Account - II Form should invariably be prepared in the enclosed format.**

**GENERAL INSTRUCTIONS:**

1. Departments are required to submit Statement of every Accounts maintained in Government Bank Account - II
2. Amount should be written in Pakistani Rupees nearest to ones (i.e. One hundred Twenty thousand Two hundred and One rupee as 120,201).

**SPECIFIC INSTRUCTIONS:**

- Form Serial No. 1** This is self-explanatory. Provide full name (without abbreviations) of the department.
- Form Serial No. 2** This is self-explanatory. Provide designation of the Principal Accounting Officer.
- Form Serial No. 3** Provide the reporting financial year (e.g. 2019/2020) of which financial information consists of.
- Form Serial No. 4** Provide Annual (Budget 2019-20 column) and monthly distribution of forecasted cash inflow (e.g. receipts gained from the sale of wheat, Subsidy from Government, Interest income or any other source of income (which every is applicable).
- Form Serial No. 5** Provide Annual (Budget 2019-20 column) and monthly distribution of forecasted outflow (e.g. Purchase of wheat, Transportation charges, Interest expenditure, repayment of loans or any expected utilisation (whichever is applicable).
- Form Serial No. 6** Subtract total of Payment Forecast - Cash Outflow from total of Receipts Forecast - Cash Inflow (i.e. subtract total of Serial No. 5 from total of Serial No. 4).

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

1. **Additional Secretary Finance**  
**Finance Department, Peshawar**  
**Phone: (091) 92- - - -**
2. **Treasury Desk Officer**  
**Finance Department,**  
**Phone: (091) 920 - - - -**

**6.6 Monthly Cash Flow Statement - Food Account -II**

**Department (1)**                      Name of Department  
**Principal Accounting Officer (2)**                      Designation of Principal Accounting Officer  
**Reporting Period (3)**                      ( – 2020)

| S. No<br>Col (4) | Secretariat / Attached Department<br>Col (5) | Last Month Actual                   |                        |                         |                    | Current Month Forecast  |                          |                             |
|------------------|--|-------------------------------------|------------------------|-------------------------|--------------------|-------------------------|--------------------------|-----------------------------|
|                  |  | Balance as on (Day 1 FY)<br>Col (6) | Cash Inflow<br>Col (7) | Cash Outflow<br>Col (8) | Balance<br>Col (9) | Cash Inflow<br>Col (10) | Cash Outflow<br>Col (11) | Closing Balance<br>Col (12) |
| 1                |  |                                     |                        |                         |                    |                         |                          |                             |
| 2                |  |                                     |                        |                         |                    |                         |                          |                             |
| 3                |  |                                     |                        |                         |                    |                         |                          |                             |
| 4                |  |                                     |                        |                         |                    |                         |                          |                             |
| 5                |  |                                     |                        |                         |                    |                         |                          |                             |
| 6                |  |                                     |                        |                         |                    |                         |                          |                             |
| 7                |  |                                     |                        |                         |                    |                         |                          |                             |
| 8                |  |                                     |                        |                         |                    |                         |                          |                             |
| 9                |  |                                     |                        |                         |                    |                         |                          |                             |
| 10               |  |                                     |                        |                         |                    |                         |                          |                             |

**INSTRUCTIONS TO FILL-IN MONTHLY CASH FLOW STATEMENT - FOOD ACCOUNT - II**

**Important**

**The Departments should read the following instructions carefully and Monthly Cash Flow Statement of Food Account - II Form should invariably be prepared in the enclosed format.**

**GENERAL INSTRUCTIONS:**

1. Departments are required to submit Statement of every Bank Accounts maintained with Government Bank Account - II
2. Amount should be written in Pakistani Rupees nearest to ones (i.e. One hundred Twenty thousand Two hundred and One rupee as 120,201).

**SPECIFIC INSTRUCTIONS:**

- Form Serial No. 1** This is self-explanatory. Provide full name (without abbreviations) of the department.
- Form Serial No. 2** This is self-explanatory. Provide designation of the Principal Accounting Officer.
- Form Serial No. 3** Provide the reporting month (e.g. March,2020) of which financial information consists of.
- Form Serial No. 4** List down sequential serial number against each entry.
- Form Serial No. 5** Provide name of Administrative department, attached departments, sub-offices and autonomous bodies operating government bank accounts-II.
- Form Serial No. 6** Closing Balance of the preceding month will be opening balance of the reporting month.
- Form Serial No. 7** Actual cash inflow during the reporting month.
- Form Serial No. 8** Actual cash outflow during the reporting month.
- Form Serial No. 9** Closing Balance will be the difference from sum of opening balance and cash inflow from cash outflow (i.e. Sum-up Serial no. 6 and Serial No. 7 and then Subtract Serial No. 8).
- Form Serial No. 10** Forecast cash inflow for the upcoming month.
- Form Serial No. 11** Forecast cash outflow for the upcoming month.
- Form Serial No. 12** Forecasted closing balance will be the difference from sum of closing balance of reporting month and forecasted cash inflow of upcoming month from forecasted cash outflow of upcoming month (i.e. Sum-up Serial No. 9 & Serial No.10 and then Subtract Serial No. 12).

**NOTE:** Please provide reasons for variations (if any) in forecasted and actual cash inflow and cash outflow.

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

**1. Additional Secretary Finance  
Finance Department, Peshawar  
Phone: (091) 92- - - -**

**2. Treasury Desk Officer  
Finance Department,  
Phone: (091) 920 - - - -**



**6.7 Annual Cash Flow Statement - Zakat Account-III**

**Department (1)** Name of Department  
**Principal Accounting Officer/Head (2)** Designation of Principal Accounting Officer  
**Year (3)** 2019/  
 20

| S. No                                      | Type of Cash Inflow / Outflow | Budget 2019-20 | July 2019 | August 2019 | Sep 2019 | Oct 2019 | Nov 2019 | Dec 2019 | Jan 2020 | Feb 2020 | March 2020 | April 2020 | May 2020 | June 2020 |
|--|-------------------------------|----------------|-----------|-------------|----------|----------|----------|----------|----------|----------|------------|------------|----------|-----------|
| <b>Receipts Forecast (Cash Inflow) (4)</b> |                               |                |           |             |          |          |          |          |          |          |            |            |          |           |
| 1  | Grant from Government         |                |           |             |          |          |          |          |          |          |            |            |          |           |
| 2  | Contribution                  |                |           |             |          |          |          |          |          |          |            |            |          |           |
| 3  | Profit / Markup Income        |                |           |             |          |          |          |          |          |          |            |            |          |           |
| 4  |                               |                |           |             |          |          |          |          |          |          |            |            |          |           |
| 5  |                               |                |           |             |          |          |          |          |          |          |            |            |          |           |
| <b>Total</b>                               |                               |                |           |             |          |          |          |          |          |          |            |            |          |           |
| <b>Payment Forecast (Cash Outflow) (5)</b> |                               |                |           |             |          |          |          |          |          |          |            |            |          |           |
| 1  | Zakat                         |                |           |             |          |          |          |          |          |          |            |            |          |           |
| 2  | Ushr                          |                |           |             |          |          |          |          |          |          |            |            |          |           |
| 3  | Expenditure                   |                |           |             |          |          |          |          |          |          |            |            |          |           |
| 4  | Repayment of Loan             |                |           |             |          |          |          |          |          |          |            |            |          |           |
| 5  |                               |                |           |             |          |          |          |          |          |          |            |            |          |           |
| <b>Total</b>                               |                               |                |           |             |          |          |          |          |          |          |            |            |          |           |
| <b>Cash Balance (6)</b>                    |                               |                |           |             |          |          |          |          |          |          |            |            |          |           |

**INSTRUCTIONS TO FILL-IN ANNUAL CASH FLOW STATEMENT – ZAKAT ACCOUNT -III**

**Important**

The Departments should read the following instructions carefully and Annual Cash Flow Statement of Zakat Account - III Form should invariably be prepared in the enclosed format.

**GENERAL INSTRUCTIONS:**

1. Departments are required to submit Statement of every Accounts maintained in Government Bank Account - III
2. Amount should be written in Pakistani Rupees nearest to ones (i.e. One hundred Twenty thousand Two hundred and One rupee as 120,201).

**SPECIFIC INSTRUCTIONS:**

- Form Serial No. 1** This is self-explanatory. Provide full name (without abbreviations) of the department.
- Form Serial No. 2** This is self-explanatory. Provide designation of the Principal Accounting Officer.
- Form Serial No. 3** Provide the reporting financial year (e.g. 2019/2020) of which financial information consists of.
- Form Serial No. 4** Provide Annual (Budget 2019-20 column) and monthly distribution of forecasted cash inflow (e.g. Grant received from Government, Profit/Mark-up income and contributions)
- Form Serial No. 5** Provide Annual (Budget 2019-20 column) and monthly distribution of forecasted cash outflow (e.g. Zakat, Ushr payment to eligible individuals, Repayment of loan or any expected required for collection, disbursement of Zakat and Ushr).
- Form Serial No. 6** Subtract total of Payment Forecast - Cash Outflow from total of Receipts Forecast - Cash Inflow (i.e. subtract total of Serial No. 5 from total of Serial No. 4).

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

1. **Additional Secretary Finance**  
**Finance Department, Peshawar**  
**Phone: (091) 92- - - -**
2. **Treasury Desk Officer**  
**Finance Department,**  
**Phone: (091) 920 - - - -**

**6.8 Monthly Cash Flow Statement - Zakat Account -III**

**Department (1)**                      Name of Department  
**Head (2)**                              Designation of Principal Accounting Officer  
**Reporting Period (3)**              ( April – 2020)

| S. No<br>Col<br>(4) | District<br>Col (5) | March 2020 Actual                         |                           |                            |                    | April 2020 Forecast        |                             |                                |
|---------------------|---------------------|---|---------------------------|----------------------------|--------------------|----------------------------|-----------------------------|--------------------------------|
|                     |                     | Balance as<br>on<br>(Day 1 FY)<br>Col (6) | Cash<br>Inflow<br>Col (7) | Cash<br>Outflow<br>Col (8) | Balance<br>Col (9) | Cash<br>Inflow<br>Col (10) | Cash<br>Outflow<br>Col (11) | Closing<br>Balance<br>Col (12) |
| 1                   |                     |   |                           |                            |                    |                            |                             |                                |
| 2                   |                     |   |                           |                            |                    |                            |                             |                                |
| 3                   |                     |   |                           |                            |                    |                            |                             |                                |
| 4                   |                     |   |                           |                            |                    |                            |                             |                                |
| 5                   |                     |   |                           |                            |                    |                            |                             |                                |
| 6                   |                     |   |                           |                            |                    |                            |                             |                                |
| 7                   |                     |   |                           |                            |                    |                            |                             |                                |
| 8                   |                     |   |                           |                            |                    |                            |                             |                                |
| 9                   |                     |   |                           |                            |                    |                            |                             |                                |
| 10                  |                     |   |                           |                            |                    |                            |                             |                                |

**FORM -VIII**

**INSTRUCTIONS TO FILL-IN MONTHLY CASH FLOW STATEMENT - ZAKAT ACCOUNT - III**

**Important**

**The Departments should read the following instructions carefully and Monthly Cash Flow Statement of Zakat Account - III Form should invariably be prepared in the enclosed format.**

**GENERAL INSTRUCTIONS:**

1. Departments are required to submit Statement of every Bank Accounts maintained with Government Bank Account - III
2. Amount should be written in Pakistani Rupees nearest to ones (i.e. One hundred Twenty thousand Two hundred and One rupee as 120,201).

**SPECIFIC INSTRUCTIONS:**

- Form Serial No. 1** This is self-explanatory. Provide full name (without abbreviations) of the department.
- Form Serial No. 2** This is self-explanatory. Provide designation of the Principal Accounting Officer.
- Form Serial No. 3** Provide the reporting month (e.g. March 2020) of which financial information consists of.
- Form Serial No. 4** List down sequential serial number against each entry.
- Form Serial No. 5** Provide information of District.
- Form Serial No. 6** Closing Balance of the preceding month will be opening balance of the reporting month
- Form Serial No. 7** Actual cash inflow during the reporting month.
- Form Serial No. 8** Actual cash outflow during the reporting month.
- Form Serial No. 9** Closing Balance will be the difference from sum of opening balance and cash inflow from cash outflow (i.e. Sum-up Serial no. 6 and Serial No. 7 and then Subtract Serial No. 8).
- Form Serial o.10** Forecast cash inflow for the upcoming month
- Form Serial No. 11** Forecast cash inflow for the upcoming month.
- Form Serial No. 12** Forecasted closing balance will be the difference from sum of closing balance of reporting month, mark-up and forecasted cash inflow of upcoming month from forecasted Cash outflow of upcoming month

(i.e. Sum-up Serial No. 9 & Serial No.10 and then Subtract Serial No. 11).

**NOTE:** Please provide reasons for variations (if any) in forecasted and actual cash inflow and cash outflow.

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

1. **Additional Secretary Finance  
Finance Department, Peshawar  
Phone: (091) 92- - - -**
  
2. **Treasury Desk Officer  
Finance Department,  
Phone: (091) 920 - - - -**

**6.9 Annual Cash Flow Statement - Government Bank Account -IV**

**Department (1)** Name of Department  
**Principal Accounting Officer (2)** Designation of Principal Accounting Officer  
**Year (3)** 2019-2020

| S. No                                      | Secretariat/<br>Attached<br>Department/ District<br>Government | Budget<br>2019-20 | July<br>2019 | August<br>2019 | Sep<br>2019 | Oct<br>2019 | Nov<br>2019 | Dec<br>2019 | Jan<br>2020 | Feb<br>2020 | March<br>2020 | April<br>2020 | May<br>2020 | June<br>2020 |
|--|--|-------------------|--------------|----------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------|---------------|-------------|--------------|
| <b>Receipts Forecast (Cash Inflow) (4)</b> |  |                   |              |                |             |             |             |             |             |             |               |               |             |              |
| 1  |  |                   |              |                |             |             |             |             |             |             |               |               |             |              |
| 2  |  |                   |              |                |             |             |             |             |             |             |               |               |             |              |
| 3  |  |                   |              |                |             |             |             |             |             |             |               |               |             |              |
| 4  |  |                   |              |                |             |             |             |             |             |             |               |               |             |              |
| 5  |  |                   |              |                |             |             |             |             |             |             |               |               |             |              |
| 6  |  |                   |              |                |             |             |             |             |             |             |               |               |             |              |
| <b>Total</b>                               |  |                   |              |                |             |             |             |             |             |             |               |               |             |              |
| <b>Payment Forecast (Cash Outflow) (5)</b> |  |                   |              |                |             |             |             |             |             |             |               |               |             |              |
| 1  |  |                   |              |                |             |             |             |             |             |             |               |               |             |              |
| 2  |  |                   |              |                |             |             |             |             |             |             |               |               |             |              |
| 3  |  |                   |              |                |             |             |             |             |             |             |               |               |             |              |
| 4  |  |                   |              |                |             |             |             |             |             |             |               |               |             |              |
| 5  |  |                   |              |                |             |             |             |             |             |             |               |               |             |              |
| 6  |  |                   |              |                |             |             |             |             |             |             |               |               |             |              |
| <b>Total</b>                               |  |                   |              |                |             |             |             |             |             |             |               |               |             |              |
| <b>Cash Balance (6)</b>                    |  |                   |              |                |             |             |             |             |             |             |               |               |             |              |

**INSTRUCTIONS TO FILL-IN ANNUAL CASH FLOW STATEMENT–GOVERNMENT BANK  
ACCOUNT-IV**

**Important**

**The Departments should read the following instructions carefully and Monthly Cash Flow Statement of Government Bank Account - IV Form should invariably be prepared in the enclosed format.**

**GENERAL INSTRUCTIONS:**

1. Departments are required to submit Statement of every Accounts maintained in Government Bank Account - IV by the department, attached departments, sub-offices and autonomous bodies.
2. Amount should be written in Pakistani Rupees nearest to ones (i.e. One hundred Twenty thousand Two hundred and One rupee as 120,201).

**SPECIFIC INSTRUCTIONS:**

- Form Serial No. 1** This is self-explanatory. Provide full name (without abbreviations) of the department.
- Form Serial No. 2** This is self-explanatory. Provide designation of the Principal Accounting Officer.
- Form Serial No. 3** Provide the reporting financial year (e.g. 2019/2020) of which financial information consists of.
- Form Serial No. 4** Provide Annual (Budget 2019-20 column) and monthly distribution of forecasted cash inflow of all administrative department, attached departments, sub-offices and autonomous bodies.
- Form Serial No. 5** Provide Annual (Budget 2019-20 column) and monthly distribution of forecasted cash outflow of all administrative department, attached departments, sub-offices and autonomous bodies.
- Form Serial No. 6** Subtract total of Payment Forecast - Cash Outflow from total of Receipts Forecast - Cash Inflow (i.e. subtract total of Serial No. 5 from total of Serial No. 4).

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

1. **Additional Secretary Finance**  
**Finance Department, Peshawar**  
**Phone: (091) 92- - - -**
2. **Treasury Desk Officer**  
**Finance Department,**  
**Phone: (091) 920 - - - -**

**6.10 Monthly Cash Flow Statement - Government Bank Account -IV**

**Department (1)** Name of Department  
**Principal Accounting Officer (2)** Designation of Principal Accounting Officer  
**Reporting Period (3)** (Month – Year)

| S. No<br>Col<br>(4) | Secretariat/ Attached<br>Department/ District<br>Government<br>Col (5) | Last Month Actual                      |                           |                            |                    | Current Month Forecast     |                             |                                |
|---------------------|--|--|---------------------------|----------------------------|--------------------|----------------------------|-----------------------------|--------------------------------|
|                     |  | Balance as on<br>(Day 1 FY)<br>Col (6) | Cash<br>Inflow<br>Col (7) | Cash<br>Outflow<br>Col (8) | Balance<br>Col (9) | Cash<br>Inflow<br>Col (10) | Cash<br>Outflow<br>Col (11) | Closing<br>Balance<br>Col (12) |
| 1                   |  |  |                           |                            |                    |                            |                             |                                |
| 2                   |  |  |                           |                            |                    |                            |                             |                                |
| 3                   |  |  |                           |                            |                    |                            |                             |                                |
| 4                   |  |  |                           |                            |                    |                            |                             |                                |
| 5                   |  |  |                           |                            |                    |                            |                             |                                |
| 6                   |  |  |                           |                            |                    |                            |                             |                                |
| 7                   |  |  |                           |                            |                    |                            |                             |                                |
| 8                   |  |  |                           |                            |                    |                            |                             |                                |
| 9                   |  |  |                           |                            |                    |                            |                             |                                |
| 10                  |  |  |                           |                            |                    |                            |                             |                                |



**INSTRUCTIONS TO FILL-IN MONTHLY CASH FLOW STATEMENT – GOVERNMENT BANK  
ACCOUNT-IV**

**Important**

**The Departments should read the following instructions carefully and Monthly Cash Flow Statement of Government Bank Account - IV Form should invariably be prepared in the enclosed format.**

**GENERAL INSTRUCTIONS:**

1. Departments are required to submit Statement of every Bank Accounts maintained with Government Bank Account - IV by the devolved administrative department, attached departments, District Government.
2. Amount should be written in Pakistani Rupees nearest to ones (i.e. One hundred Twenty thousand Two hundred and One rupee as 120,201).

**SPECIFIC INSTRUCTIONS:**

- Form Serial No. 1** This is self-explanatory. Provide full name (without abbreviations) of the department.
- Form Serial No. 2** This is self-explanatory. Provide designation of the Principal Accounting Officer.
- Form Serial No. 3** Provide the reporting month (e.g. March 2020) of which financial information consists of.
- Form Serial No. 4** List down sequential serial number against each entry.
- Form Serial No. 5** Provide the name of Administrative department, attached departments, and district government operating government bank account-IV.
- Form Serial No. 6** Closing Balance of the preceding month will be the opening balance of the reporting month
- Form Serial No. 7** Actual cash inflow during the reporting month.
- Form Serial No. 8** Actual cash outflow during the reporting month.
- Form Serial No. 9** Closing Balance will be the difference from the sum of opening balance and cash inflow from cash outflow (i.e. Sum-up Serial no. 6 and Serial No. 7 and then Subtract Serial No. 8).
- Form Serial No.10** Forecast cash inflow for the upcoming month.
- Form Serial No. 11** Forecast cash outflow for the upcoming month.

**Form Serial No. 12** Forecasted closing balance will be the difference from sum of closing balance of reporting month and forecasted cash inflow of upcoming month from forecasted Cash outflow of upcoming month (i.e. Sum-up Serial No. 9 & Serial No. 10 and then Subtract Serial No. 11).

**NOTE:** Please provide reasons for variations (if any) in forecasted and actual cash inflow and cash outflow.

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

1. **Additional Secretary Finance  
Finance Department, Peshawar  
Phone: (091) 92- - - -**
  
2. **Treasury Desk Officer  
Finance Department,  
Phone: (091) 920 - - - -**

**6.11 Annual Cash Flow Statement - Government Bank Account - V**

Department (1) Name of Department  
Principal Accounting Officer (2) Designation of Principal Accounting Officer  
Year (3) 2019-2020

| S. No                                      | Department/<br>Attached<br>Department/<br>Autonomous<br>Organisation/<br>Tehsil<br>Government | Budget<br>2019-20 | July<br>2019 | August<br>2019 | Sep<br>2019 | Oct<br>2019 | Nov<br>2019 | Dec<br>2019 | Jan<br>2020 | Feb<br>2020 | March<br>2020 | April<br>2020 | May<br>2020 | June<br>2020 |
|--|---|-------------------|--------------|----------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------|---------------|-------------|--------------|
| <b>Receipts Forecast (Cash Inflow) (4)</b> |   |                   |              |                |             |             |             |             |             |             |               |               |             |              |
| 1  |   |                   |              |                |             |             |             |             |             |             |               |               |             |              |
| 2  |   |                   |              |                |             |             |             |             |             |             |               |               |             |              |
| 3  |   |                   |              |                |             |             |             |             |             |             |               |               |             |              |
| 4  |   |                   |              |                |             |             |             |             |             |             |               |               |             |              |
| 5  |   |                   |              |                |             |             |             |             |             |             |               |               |             |              |
| <b>Total</b>                               |   |                   |              |                |             |             |             |             |             |             |               |               |             |              |
| <b>Payment Forecast (Cash Outflow) (5)</b> |   |                   |              |                |             |             |             |             |             |             |               |               |             |              |
| 1  |   |                   |              |                |             |             |             |             |             |             |               |               |             |              |
| 2  |   |                   |              |                |             |             |             |             |             |             |               |               |             |              |
| 3  |   |                   |              |                |             |             |             |             |             |             |               |               |             |              |
| 4  |   |                   |              |                |             |             |             |             |             |             |               |               |             |              |
| 5  |   |                   |              |                |             |             |             |             |             |             |               |               |             |              |
| <b>Total</b>                               |   |                   |              |                |             |             |             |             |             |             |               |               |             |              |
| <b>Cash Balance (6)</b>                    |   |                   |              |                |             |             |             |             |             |             |               |               |             |              |
|  |   |                   |              |                |             |             |             |             |             |             |               |               |             |              |

**INSTRUCTIONS TO FILL-IN ANNUAL CASH FLOW STATEMENT–GOVERNMENT BANK  
ACCOUNT- V**

**Important**

**The Departments should read the following instructions carefully and Annual Cash Flow Statement of Government Bank Account - V Form should invariably be prepared in the enclosed format.**

**GENERAL INSTRUCTIONS:**

1. Departments are required to submit Statement of every Accounts maintained in Government Bank Account – V
2. Amount should be written in Pakistani Rupees nearest to ones (i.e. One hundred Twenty thousand Two hundred and One rupee as 120,201).

**SPECIFIC INSTRUCTIONS:**

- Form Serial No. 1** This is self-explanatory. Provide full name (without abbreviations) of the department.
- Form Serial No. 2** This is self-explanatory. Provide designation of the Principal Accounting Officer.
- Form Serial No. 3** Provide the reporting financial year (e.g. 2019/2020) of which financial information consists of.
- Form Serial No. 4** Provide Annual (Budget 2019-20 column) and monthly distribution of forecasted cash inflow of department, attached departments and Tehsil Government.
- Form Serial No. 5** Provide Annual (Budget 2019-20 column) and monthly distribution of forecasted cash outflow of department, attached departments, Tehsil Government.
- Form Serial No. 6** Subtract total of Payment Forecast - Cash Outflow from total of Receipts Forecast - Cash Inflow (i.e. subtract total of Serial No. 5 from total of Serial No. 4).

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

1. **Additional Secretary Finance  
Finance Department, Peshawar  
Phone: (091) 92- - -**
2. **Treasury Desk Officer  
Finance Department,  
Phone: (091) 920 - - - -**

**6.12 Monthly Cash Flow Statement - Government Bank Account -V**

**Department (1)** Name of Department  
**Principal Accounting Officer (2)** Designation of Principal Accounting Officer  
**Reporting Period (3)** (Month - Year)

| S. No<br>Col (4) | Department/ Attached Department/ Autonomous Organisation/Tehsil Government<br>Col (5) | Last Month Actual                   |                        |                         |                    | April 2020 Forecast     |                          |                             |
|------------------|---|-------------------------------------|------------------------|-------------------------|--------------------|-------------------------|--------------------------|-----------------------------|
|                  |   | Balance as on (Day 1 FY)<br>Col (6) | Cash Inflow<br>Col (7) | Cash Outflow<br>Col (8) | Balance<br>Col (9) | Cash Inflow<br>Col (10) | Cash Outflow<br>Col (11) | Closing Balance<br>Col (12) |
| 1                |   |                                     |                        |                         |                    |                         |                          |                             |
| 2                |   |                                     |                        |                         |                    |                         |                          |                             |
| 3                |   |                                     |                        |                         |                    |                         |                          |                             |
| 4                |   |                                     |                        |                         |                    |                         |                          |                             |
| 5                |   |                                     |                        |                         |                    |                         |                          |                             |
| 6                |   |                                     |                        |                         |                    |                         |                          |                             |
| 7                |   |                                     |                        |                         |                    |                         |                          |                             |
| 8                |   |                                     |                        |                         |                    |                         |                          |                             |
| 9                |   |                                     |                        |                         |                    |                         |                          |                             |
| 10               |   |                                     |                        |                         |                    |                         |                          |                             |

**INSTRUCTIONS TO FILL-IN MONTHLY CASH FLOW STATEMENT–GOVERNMENT BANK  
ACCOUNT - V**

**Important**

**The Departments should read the following instructions carefully and Monthly Cash Flow Statement of Government Bank Account - V Form should invariably be prepared in the enclosed format.**

**GENERAL INSTRUCTIONS:**

1. Departments are required to submit Statement of every Bank Accounts maintained with Government Bank Account - V
2. Amount should be written in Pakistani Rupees nearest to ones (i.e. One hundred Twenty thousand Two hundred and One rupee as 120,201).

**SPECIFIC INSTRUCTIONS:**

- Form Serial No. 1** This is self-explanatory. Provide full name (without abbreviations) of the department.
- Form Serial No. 2** This is self-explanatory. Provide designation of the Principal Accounting Officer.
- Form Serial No. 3** Provide the reporting month (e.g. March 2020) of which financial information consists of.
- Form Serial No. 4** List down sequential serial number against each entry.
- Form Serial No. 5** Provide name of Administrative department, attached departments, Autonomous organisation and Tehsil government operating government bank accounts.
- Form Serial No. 6** Closing Balance of the preceding month will be the opening balance of the reporting month
- Form Serial No. 7** Actual cash inflow during the reporting month.
- Form Serial No. 8** Actual cash outflow during the reporting month.
- Form Serial No. 9** Closing Balance will be the difference from sum of opening balance and cash inflow from cash outflow (i.e. Sum-up Serial no. 6 and Serial No. 7 and then Subtract Serial No. 8).
- Form Serial No.10** Forecast cash inflow for the upcoming month.
- Form Serial No. 11** Forecast cash outflow for the upcoming month.
- Form Serial No. 12** Forecasted closing balance will be the difference from sum of closing balance of reporting month and forecasted cash inflow of upcoming

month from forecasted Cash outflow of upcoming month (i.e. Sum-up Serial No. 9 & Serial No. 10 and then Subtract Serial No. 11).

**NOTE:** Please provide reasons for variations (if any) in forecasted and actual cash inflow and cash outflow.

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

1. **Additional Secretary Finance  
Finance Department, Peshawar  
Phone: (091) 92- - - -**
2. **Treasury Desk Officer  
Finance Department,  
Phone: (091) 920 - - - -**

**6.13 Annual Cash Flow Statement - Government Bank Account -VI**

**Department (1)** Name of Department  
**Principal Accounting Officer (2)** Designation of Principal Accounting Officer  
**Year (3)** 2019/2020

| S. No                                      | Department/attached department/Village Council and Neighborhood Councils | Budget 2019-20 | July 2019 | August 2019 | Sep 2019 | Oct 2019 | Nov 2019 | Dec 2019 | Jan 2020 | Feb 2020 | March 2020 | April, 2020 | May 2020 | June 2020 |
|--|--|----------------|-----------|-------------|----------|----------|----------|----------|----------|----------|------------|-------------|----------|-----------|
| <b>Receipts Forecast (Cash Inflow) (4)</b> |  |                |           |             |          |          |          |          |          |          |            |             |          |           |
| 1  |  |                |           |             |          |          |          |          |          |          |            |             |          |           |
| 2  |  |                |           |             |          |          |          |          |          |          |            |             |          |           |
| 3  |  |                |           |             |          |          |          |          |          |          |            |             |          |           |
| 4  |  |                |           |             |          |          |          |          |          |          |            |             |          |           |
| 5  |  |                |           |             |          |          |          |          |          |          |            |             |          |           |
| <b>Total</b>                               |  |                |           |             |          |          |          |          |          |          |            |             |          |           |
| <b>Payment Forecast (Cash Outflow) (5)</b> |  |                |           |             |          |          |          |          |          |          |            |             |          |           |
| 1  |  |                |           |             |          |          |          |          |          |          |            |             |          |           |
| 2  |  |                |           |             |          |          |          |          |          |          |            |             |          |           |
| 3  |  |                |           |             |          |          |          |          |          |          |            |             |          |           |
| 4  |  |                |           |             |          |          |          |          |          |          |            |             |          |           |
| 5  |  |                |           |             |          |          |          |          |          |          |            |             |          |           |
| <b>Total</b>                               |  |                |           |             |          |          |          |          |          |          |            |             |          |           |
| <b>Cash Balance (6)</b>                    |  |                |           |             |          |          |          |          |          |          |            |             |          |           |



**INSTRUCTIONS TO FILL-IN ANNUAL CASH FLOW STATEMENT–GOVERNMENT BANK  
ACCOUNT-VI**

**Important**

**The Departments should read the following instructions carefully and Annual Cash Flow Statement of Government Bank Account - VI Form should invariably be prepared in the enclosed format.**

**GENERAL INSTRUCTIONS:**

1. Departments are required to submit Statement of every Accounts maintained in Government Bank Account - VI
2. Amount should be written in Pakistani Rupees nearest to ones (i.e. One hundred Twenty thousand Two hundred and One rupee as 120,201).

**SPECIFIC INSTRUCTIONS:**

- Form Serial No. 1** This is self-explanatory. Provide full name (without abbreviations) of the department.
- Form Serial No. 2** This is self-explanatory. Provide designation of the Principal Accounting Officer.
- Form Serial No. 3** Provide the reporting financial year (e.g. 2019/2020) of which financial information consists of.
- Form Serial No. 4** Provide Annual (Budget 2019-20 column) and monthly distribution of forecasted cash inflow of department/attached department/Village Council and Neighborhood Councils.
- Form Serial No. 5** Provide Annual (Budget 2019-20 column) and monthly distribution of forecasted cash outflow of department/attached department/Village Council and Neighborhood Councils.
- Form Serial No. 6** Subtract total of Payment Forecast - Cash Outflow from total of Receipts Forecast - Cash Inflow (i.e. subtract total of Serial No. 5 from total of Serial No. 4).

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

1. **Additional Secretary Finance  
Finance Department, Peshawar  
Phone: (091) 92- - - -**
2. **Treasury Desk Officer  
Finance Department,  
Phone: (091) 920 - - - -**



**INSTRUCTIONS TO FILL-IN MONTHLY CASH FLOW STATEMENT–GOVERNMENT BANK  
ACCOUNT-VI**

**Important**

**The Departments should read the following instructions carefully and Monthly Cash Flow Statement of Government Bank Account - VI Form should invariably be prepared in the enclosed format.**

**GENERAL INSTRUCTIONS:**

1. Departments are required to submit Statement of every Bank Accounts maintained with Government Bank Account - VI
2. Amount should be written in Pakistani Rupees nearest to ones (i.e. One hundred Twenty thousand Two hundred and One rupee as 120,201).

**SPECIFIC INSTRUCTIONS:**

- Form Serial No. 1** This is self-explanatory. Provide full name (without abbreviations) of the department/attached department/VC/NC.
- Form Serial No. 2** This is self-explanatory. Provide designation of the Principal Accounting Officer.
- Form Serial No. 3** Provide the reporting month (e.g. March, 2020) of which financial information consists of.
- Form Serial No. 4** List down sequential serial number against each entry.
- Form Serial No. 5** Provide name of department/attached department/Village Council and Neighborhood Councils operating government bank accounts.
- Form Serial No. 6** Closing Balance of the preceding month will be opening balance of the reporting month
- Form Serial No. 7** Actual cash inflow during the reporting month.
- Form Serial No. 8** Actual cash outflow during the reporting month.
- Form Serial No. 9** Closing Balance will be the difference from sum of opening balance and cash inflow from cash outflow (i.e. Sum-up Serial no. 6 and Serial No. 7 and then Subtract Serial No. 8).
- Form Serial No.10** Forecast cash inflow for the upcoming month.
- Form Serial No. 11** Forecast cash outflow for the upcoming month.
- Form Serial No. 12** Forecasted closing balance will be the difference from sum of closing balance of reporting month and forecasted cash inflow of upcoming month from forecasted Cash outflow of upcoming month (i.e. Sum-up Serial No. 9 & Serial No. 10 and then Subtract Serial No. 11).

**NOTE:** Please provide reasons for variations (if any) in forecasted and actual cash inflow and cash outflow.

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

1. **Additional Secretary Finance  
Finance Department, Peshawar  
Phone: (091) 92- - - -**
2. **Treasury Desk Officer  
Finance Department,  
Phone: (091) 920 - - - -**

### 6.15 Consolidated Cash Flow Statement - Bank Account-wise

Form-XV

#### Consolidated Cash-Flow Planning Tool

Financial Year : CFY

| Notes    | Description  | Budget | Anticipate | Monthly    | Forecast |           | Forecast  |           | Forecast  |           | Forecast |          | Forecast   |             | Forecast  |            | Forecast |        | Forecast |        | Forecast |        | Forecast |        | Forecast |     |
|----------|--|--------|------------|------------|----------|-----------|-----------|-----------|-----------|-----------|----------|----------|------------|-------------|-----------|------------|----------|--------|----------|--------|----------|--------|----------|--------|----------|-----|
|          |  | Actual | d Actual   | Proportion | Actual   | Actual    | Actual    | Actual    | Actual    | Actual    | Actual   | Actual   | Actual     | Actual      | Actual    | Actual     | Actual   | Actual | Actual   | Actual | Actual   | Actual | Actual   | Actual | Actual   |     |
|          |  | CFY    | CFY        |            | Jul- CFY | Aug - CFY | SEP - CFY | OCT - CFY | NOV - CFY | DEC - CFY | Jan- CFY | Feb- CFY | March- CFY | April - CFY | May - CFY | June - CFY |          |        |          |        |          |        |          |        |          |     |
| <b>A</b> | <b>Government Bank Account</b>                               | 0.0    | 0.0        | 0.0        | 0.0      | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0      | 0.0      | 0.0        | 0.0         | 0.0       | 0.0        | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0 |
| A1       | Bank Account - I ( Provincial Consolidated Fund Account)     |        |            |            |          |           |           |           |           |           |          |          |            |             |           |            |          |        |          |        |          |        |          |        |          |     |
| A2       | Bank Account - II ( Food Account)                            |        |            |            |          |           |           |           |           |           |          |          |            |             |           |            |          |        |          |        |          |        |          |        |          |     |
| A3       | Bank Account - III ( Zakat Account)                          |        |            |            |          |           |           |           |           |           |          |          |            |             |           |            |          |        |          |        |          |        |          |        |          |     |
| A4       | Bank Account - IV (Local Governemnt Account)                 |        |            |            |          |           |           |           |           |           |          |          |            |             |           |            |          |        |          |        |          |        |          |        |          |     |
| A5       | Bank Account - V (Tehsil Fund)                               |        |            |            |          |           |           |           |           |           |          |          |            |             |           |            |          |        |          |        |          |        |          |        |          |     |
| A6       | Bank Account - VI ( VC/NC Fund)                              |        |            |            |          |           |           |           |           |           |          |          |            |             |           |            |          |        |          |        |          |        |          |        |          |     |
| <b>B</b> | <b>Commercial Bank Accounts - Government Funding</b>         | 0.0    | 0.0        | 0.0        | 0.0      | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0      | 0.0      | 0.0        | 0.0         | 0.0       | 0.0        | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0 |
| B1       | Department/ Attach Departments, Sub-Offices                  |        |            |            |          |           |           |           |           |           |          |          |            |             |           |            |          |        |          |        |          |        |          |        |          |     |
| B2       | Projects Bank Accounts - Local                               |        |            |            |          |           |           |           |           |           |          |          |            |             |           |            |          |        |          |        |          |        |          |        |          |     |
| B3       | Projects Bank Accounts - Foreign                             |        |            |            |          |           |           |           |           |           |          |          |            |             |           |            |          |        |          |        |          |        |          |        |          |     |
| <b>C</b> | <b>Commercial Bank Accounts - PSEs and Autonomous Bodies</b> | 0.0    | 0.0        | 0.0        | 0.0      | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0      | 0.0      | 0.0        | 0.0         | 0.0       | 0.0        | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0 |
| C1       | Autonomous Bodies  |        |            |            |          |           |           |           |           |           |          |          |            |             |           |            |          |        |          |        |          |        |          |        |          |     |
| C2       | Public Sector Enterprises                                    |        |            |            |          |           |           |           |           |           |          |          |            |             |           |            |          |        |          |        |          |        |          |        |          |     |

### 6.16 Consolidated Cash Flow Statement by Type of Receipts and Payments

Form XVI

#### Consolidated Cash-Flow Planning Tool

Financial Year : CFY

| Notes | Description                          | Budget | Anticipated Actual | Monthly Proportion | Forecast | Actual   | Forecast | Actual   | Forecast | Actual   | Forecast | Actual   | Forecast   | Actual     | Forecast | Actual    | Forecast | Actual | Forecast | Actual | Forecast | Actual | Forecast | Actual | Forecast | Actual |     |
|-------|--------------------------------------|--------|--------------------|--------------------|----------|----------|----------|----------|----------|----------|----------|----------|------------|------------|----------|-----------|----------|--------|----------|--------|----------|--------|----------|--------|----------|--------|-----|
|       |                                      | CFY    | CFY                |                    | Jul- CFY | Aug- CFY | SEP- CFY | OCT- CFY | NOV- CFY | DEC- CFY | Jan- CFY | Feb- CFY | March- CFY | April- CFY | May- CFY | June- CFY |          |        |          |        |          |        |          |        |          |        |     |
|       |                                      |        |                    |                    |          |          |          |          |          |          |          |          |            |            |          |           |          |        |          |        |          |        |          |        |          |        |     |
| A     | Total Revenues (A=B+C)               | 0.0    | 0.0                | 0.0                | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0        | 0.0        | 0.0      | 0.0       | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0 |
| B     | Federal Transfer (B)                 | 0.0    | 0.0                | 0.0                | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0        | 0.0        | 0.0      | 0.0       | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0 |
| B1    | Revenue Assignment                   |        |                    |                    |          |          |          |          |          |          |          |          |            |            |          |           |          |        |          |        |          |        |          |        |          |        |     |
| B2    | Straight Transfers                   |        |                    |                    |          |          |          |          |          |          |          |          |            |            |          |           |          |        |          |        |          |        |          |        |          |        |     |
| B3    | Other Grants                         |        |                    |                    |          |          |          |          |          |          |          |          |            |            |          |           |          |        |          |        |          |        |          |        |          |        |     |
| C     | Provincial Revenues (C)              | 0.0    | 0.0                | 0.0                | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0        | 0.0        | 0.0      | 0.0       | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0 |
| C1    | Sales Tax on Services                |        |                    |                    |          |          |          |          |          |          |          |          |            |            |          |           |          |        |          |        |          |        |          |        |          |        |     |
| C2    | Other Tax Receipts                   |        |                    |                    |          |          |          |          |          |          |          |          |            |            |          |           |          |        |          |        |          |        |          |        |          |        |     |
| C3    | Non-Tax Revenue                      |        |                    |                    |          |          |          |          |          |          |          |          |            |            |          |           |          |        |          |        |          |        |          |        |          |        |     |
| D     | Total Expenditure (D=E+F)            | 0.0    | 0.0                | 0.0                | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0        | 0.0        | 0.0      | 0.0       | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0 |
| E     | Current Revenue Expenditure          | 0.0    | 0.0                | 0.0                | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0        | 0.0        | 0.0      | 0.0       | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0 |
| E1    | Employee Related Expenses            |        |                    |                    |          |          |          |          |          |          |          |          |            |            |          |           |          |        |          |        |          |        |          |        |          |        |     |
| E2    | Pension Payments                     |        |                    |                    |          |          |          |          |          |          |          |          |            |            |          |           |          |        |          |        |          |        |          |        |          |        |     |
| E3    | Operating & Maintenance              |        |                    |                    |          |          |          |          |          |          |          |          |            |            |          |           |          |        |          |        |          |        |          |        |          |        |     |
| E4    | Grants, Subsidies & Loans, Transfers |        |                    |                    |          |          |          |          |          |          |          |          |            |            |          |           |          |        |          |        |          |        |          |        |          |        |     |
| E5    | Interest                             |        |                    |                    |          |          |          |          |          |          |          |          |            |            |          |           |          |        |          |        |          |        |          |        |          |        |     |
| E6    | Physical Assets & Project Pre        |        |                    |                    |          |          |          |          |          |          |          |          |            |            |          |           |          |        |          |        |          |        |          |        |          |        |     |
| F     | Development Expenditure (F)          | 0.0    | 0.0                | 0.0                | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0        | 0.0        | 0.0      | 0.0       | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0 |
| F1    | Provincial ADP                       | 0.0    | 0.0                | 0.0                | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0        | 0.0        | 0.0      | 0.0       | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0 |
| F1A   | On-going                             |        |                    |                    |          |          |          |          |          |          |          |          |            |            |          |           |          |        |          |        |          |        |          |        |          |        |     |
| F1B   | New Schemes                          |        |                    |                    |          |          |          |          |          |          |          |          |            |            |          |           |          |        |          |        |          |        |          |        |          |        |     |
| F2    | District ADP                         |        |                    |                    |          |          |          |          |          |          |          |          |            |            |          |           |          |        |          |        |          |        |          |        |          |        |     |
| F3    | Federal PSDP                         |        |                    |                    |          |          |          |          |          |          |          |          |            |            |          |           |          |        |          |        |          |        |          |        |          |        |     |
| F4    | Foreign Project Assistance           |        |                    |                    |          |          |          |          |          |          |          |          |            |            |          |           |          |        |          |        |          |        |          |        |          |        |     |
| G     | Operating Balance (G=A-D)            | 0.0    | 0.0                | 0.0                | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0        | 0.0        | 0.0      | 0.0       | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0 |
| H     | Net Lending Items (H)                | 0.0    | 0.0                | 0.0                | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0        | 0.0        | 0.0      | 0.0       | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0 |
| H1    | Net Food Account                     |        |                    |                    |          |          |          |          |          |          |          |          |            |            |          |           |          |        |          |        |          |        |          |        |          |        |     |
| H2    | Net Public Account                   |        |                    |                    |          |          |          |          |          |          |          |          |            |            |          |           |          |        |          |        |          |        |          |        |          |        |     |
| I     | Fiscal Balance (I=G+H)               | 0.0    | 0.0                | 0.0                | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0        | 0.0        | 0.0      | 0.0       | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0 |
| J     | Financing (J=K+L)                    | 0.0    | 0.0                | 0.0                | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0        | 0.0        | 0.0      | 0.0       | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0 |
| K     | Net Capital Receipt & Exp. (K)       | 0.0    | 0.0                | 0.0                | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0        | 0.0        | 0.0      | 0.0       | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0 |
| K1    | Capital Receipts                     |        |                    |                    |          |          |          |          |          |          |          |          |            |            |          |           |          |        |          |        |          |        |          |        |          |        |     |
| K2    | Current Capital Expenditure          |        |                    |                    |          |          |          |          |          |          |          |          |            |            |          |           |          |        |          |        |          |        |          |        |          |        |     |
| K3    | Foreign Project Assistance           |        |                    |                    |          |          |          |          |          |          |          |          |            |            |          |           |          |        |          |        |          |        |          |        |          |        |     |
| K4    | Development Grants (PSDP)            |        |                    |                    |          |          |          |          |          |          |          |          |            |            |          |           |          |        |          |        |          |        |          |        |          |        |     |
| L     | Carry Over Cash Balance (L)          |        |                    |                    |          |          |          |          |          |          |          |          |            |            |          |           |          |        |          |        |          |        |          |        |          |        |     |
| M     | Closing Balance (M=I-J)              | 0.000  | 0.0                | 0.0                | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0        | 0.0        | 0.0      | 0.0       | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0      | 0.0    | 0.0 |