

**BUDGETARY  
MATTER/**



**INTEGRATED BUDGET CALL CIRCULAR**

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**2016-17**

**GOVERNMENT OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT**



# GOVERNMENT OF KHYBER PAKHTUNKHWA

## FINANCE DEPARTMENT

No. BO.1/ FD/5-20/2015-2016/ BCC  
Dated Peshawar the 30/11/2015

To

1. The Additional Chief Secretary, Govt. of Khyber Pakhtunkhwa, Planning & Dev Dept.
2. The Senior Member, Revenue & Estate Deptt, Govt. of Khyber Pakhtunkhwa.
3. All Administrative Secretaries to Government of Khyber Pakhtunkhwa.
4. The Secretary, Provincial Assembly Khyber Pakhtunkhwa, Peshawar.

**Subject: - BUDGET CALL CIRCULAR FOR THE YEAR 2016-2017 (BUDGET ESTIMATES), 2015-16 (REVISED ESTIMATES) AND MEDIUM TERM BUDGETARY FRAMEWORK / OUTPUT BASED BUDGET (MTBF/OBB) 2016-19**

Dear Sir,

I am directed to refer to the subject noted above and to say that the Government of Khyber Pakhtunkhwa, as part of its reform agenda has been preparing Output Based Budget (OBB) under the Medium Term Budgetary Framework (MTBF). This form of budgeting is instrumental in translating the vision and mission of the Provincial Government as reflected in Strategic Development Partnership Framework and Integrated Development Strategy. Since MTBF/OBB envisages an approach different from the one followed under conventional budgeting, therefore, a separate set of guidelines and budget preparation forms have been developed to facilitate Departments/ Attached Departments and their spending units in the realization of the overall reforms agenda of the Government.

2. The Administrative Departments/Attached Departments are being provided **Indicative Budgetary Ceilings** for the next three years i.e. 2016-19 for Current Budget (**Appendix-A**). The Development Budget Ceilings will be communicated by the P&D Department through a separate letter in due course of time. Furthermore, Budget Review Meetings would be held with Finance and P&D Departments by the Line Departments, wherein these budget ceilings would be firmed up.

3. The system is implemented through various steps reflected in Budget Call Circular and that includes circulation of Budget Strategy Paper-1 (BSP-I) in the startup of the budget cycle on the basis of tentative conservative estimates of receipts and expenditure and the Budget Strategy Paper- II (BSP-II) at the stage when economic and fiscal forecast are firmed up from the relevant agencies.

4. While formulating the Budget Estimates for the financial year 2016-17, it may kindly be appreciated that budget is not only an expression of figures rather it is a policy statement of government's estimated revenues and proposed expenditures and statement of policy objectives and priorities intended to be achieved in a financial year. Due diligence, reliability, accuracy and completeness of the required information will enable this Department to make right decision at the right time. To provide due guidance, Finance Department will be coordinating in the matter.

5. **This Budget Call Circular comprises of following two sections along with Indicative Budgetary Ceilings (Appendix-A) & Budget Calendar (Appendix-B).**

a) **Section (I)**

This section contains forms, instructions and procedures for Departmental Strategic Overview and Strategic Allocation of Ceilings to "outputs (services) under MTBF and the format of the Book "Medium Term Budget Estimates for Service Delivery (2016-19)" to be prepared by the Administrative Departments and submitted to the respective Budget Officers of Finance Department within the stipulated time period.

b) **Section (II)**

This section contains Budget Preparation Forms (BM FORMS), Guidelines & Procedures for submission of Revised Estimates 2015-16 & Budget Estimates 2016-17 in respect of Current Expenditure & Receipts. These forms are intended to be filled in by the Fund Centers/Spending Units/DDOs according to the ceilings provided to them by their respective Administrative Departments. The Administrative Departments shall ensure the timely receipt of these forms from the Fund Centers/Spending Units/DDOs and forward the same to respective Budget Officers of Finance Departments within the stipulated time period.

Administrative Departments. The Administrative Departments shall ensure the timely receipt of these forms from the Fund Centers/Spending Units/DDOs and forward the same to respective Budget Officers of Finance Departments within the stipulated time period.

6. Each Head of the Department shall finalize the Budget Estimates for 2016-17 and Budget Forecasts for 2017-18 and 2018-19 in respect of all of its **Non-devolved spending units**. The devolved entities shall prepare their budget in accordance with **Khyber Pakhtunkhwa Local Government Act, 2013 and rules made thereunder**.


7. The Integrated Budget Call Circular comprising of two sections along with **Indicative Budgetary Ceilings (Appendix-A) & Budget Calendar at (Appendix-B)** are sent herewith with the request for preparation of budget for the financial year 2016-17, on the prescribed proforma, duly filled in and verified by the concerned Accounts Office, and to return the same to the Budget Officer concerned in the Finance Department in accordance with the time schedule.

8. The Administrative Departments are requested to furnish **Consolidated Statement** depicting the Budget Estimates 2016-17 and two outer years (2017-18 and 2018-19) bifurcated at the level of DDO & Salary/Non Salary showing adherence to the indicative budget ceilings.

9. The receipt of this letter may kindly be acknowledged and an early action is requested in the matter.

Encl: as above

Yours faithfully,

  
(SAEED AHMAD KHAN)  
BUDGET OFFICER.I

**Endst: No. and Date even:**

Copy forwarded to:-

1. The Accountant General, Khyber Pakhtunkhwa, Peshawar
2. The Principal Secretary to Governor, Khyber Pakhtunkhwa.
3. The Principal Secretary to Chief Minister, Khyber Pakhtunkhwa.
4. The Provincial Police Officer, Khyber Pakhtunkhwa.
5. The Registrar, Peshawar High Court, Peshawar.
6. The Registrar, Khyber Pakhtunkhwa Services Tribunal, Peshawar.
7. All Commissioners/Deputy Commissioners in the Khyber Pakhtunkhwa.
8. The Military Secretary to Governor, Khyber Pakhtunkhwa.
9. The Director, FMIU, Finance Department, Peshawar with the request to upload the BCC on the web portal of Finance Department.
10. The Secretary, Khyber Pakhtunkhwa Public Service Commission.
11. All District Controller of Accounts/Accounts Officers in Khyber Pakhtunkhwa.
12. Budget Officers II-XI/PFC I-III/Fund & Loan, Finance Department. (Alongwith Appendix-A).
13. PSO to Minister for Finance, Khyber Pakhtunkhwa, Peshawar.
14. Monitoring Officers-IV, RMU, Finance Department. (Alongwith Appendix-A).
15. PS to Finance Secretary.

  
BUDGET OFFICER.I

# SECTION – I

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FORMS, INSTRUCTIONS & PROCEDURES FOR DEPARTMENTAL STRATEGIC OVERVIEW AND STRATEGIC ALLOCATION OF CEILINGS TO OUTPUTS(SERVICES) UNDER MTBF AND THE FORMAT OF “MEDIUM TERM BUDGET ESTIMATES FOR SERVICE DELIVERY (2016-19)”

**FOR  
ADMINISTRATIVE DEPARTMENTS**

Please read the following instructions carefully before filling the forms.

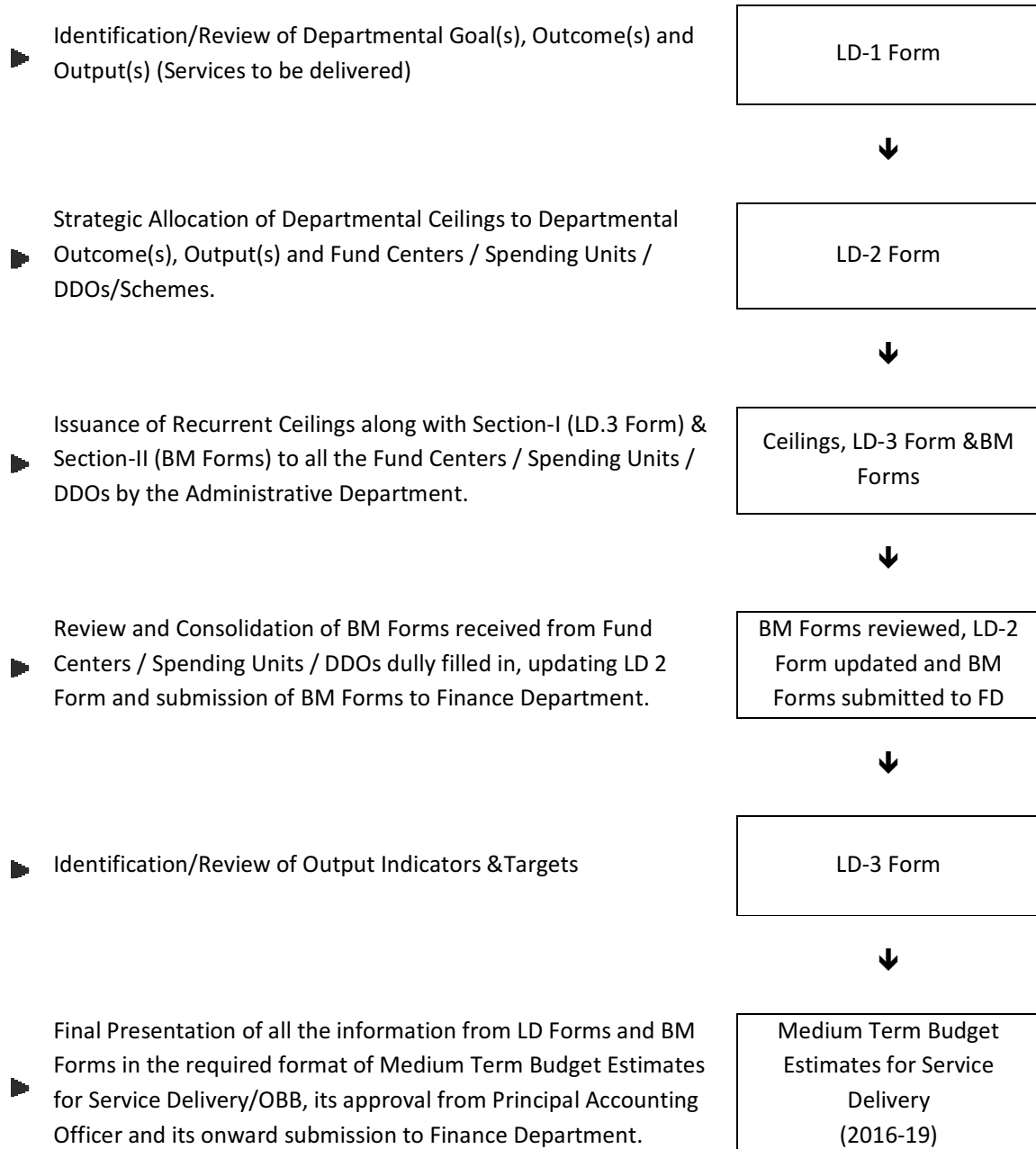
## GENERAL GUIDELINES

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1. Each Head of the Department shall finalize the **Budget Estimates for 2016-17** and **Budget Forecasts for 2017-18** and **2018-19** in respect of all its spending units on the prescribed forms at the spending DDO level. The **Current Budget Indicative Ceilings** are hereby communicated vide '**Appendix-A**'. Consequent upon the promulgation/notification of the new '**Local Government Act 2013**', funds/budget in respect of devolved units/offices will be retained by Finance Department for allocation through the Provincial Finance Commission Award to each of the respective District Government. The ceilings communicated are exclusive of devolved offices of your respective department.
2. The strategic policies and priorities of each Department shall be aligned with the **Strategic Development Partnership Framework** and **Integrated Development Strategy**. Each Department shall consider its Output Based Budget under MTBF as a tool to translate these policy objectives into practice.
3. The budgetary proposals by the Administrative Departments shall be developed with due regard to the guidelines/instructions provided in this circular and all efforts shall be made to base these proposals on the evidence of people's needs.
4. Effective performance measurement as per the essence of Output Based Budgeting requires sound institutional mechanisms. Hence, for greater transparency and accountability, the performance information (indicators and targets) shall be disaggregated at the district and facility levels in respect of all non-devolved functions.
5. This section contains forms that are designed to prepare Medium-Term Output Based Budget (2016-19). These forms namely "LINE DEPARTMENT-FORMS" or simply LD-Forms are required **to be filled in at the secretariat level**.
6. The 'LD-Forms' should be prepared in collaboration with the strategic management of the Department. The strategic management includes Secretary and all Officers (technical, operational, administrative and planning) including Heads of Attached Departments who are directly involved in the strategic planning within a Department.
7. 'Medium Term Budget Estimates for Service Delivery' is prepared after 'LD Forms' and 'BUDGET MANUAL-FORMS' or simply BM-Forms (as per Section-I& Section II) are completed. The 'Medium Term Budget Estimates for Service Delivery' should be approved by the concerned 'Principal Accounting Officer' and submitted to the respective Budget Officer of Finance Department within stipulated time as per the Budget Calendar.

## **SEQUENCE OF FILLING IN LINE DEPARTMENT FORMS - 'LD FORMS'**

Upon receipt of 'BM & LD Forms' and the Departmental Ceilings, the Administrative Departments are expected to go through the following process, step by step:



**GOVERNMENT OF KHYBER PAKHTUNKHWA  
DEPARTMENTAL OUTCOMES AND OUTPUTS  
2016-19**

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

FORM LD- 1

- 3) Departmental Goal(s):

4	5	6	7
S.#	Outcome(s)	S.#	Output(s)

FORM LD-1

## INSTRUCTIONS FOR FILLING FORM LD-1

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### PURPOSE OF THE FORM

This form is designed to assist Line Departments in linking the departmental goal(s) to outcomes and outputs.

### LOGIC OF INTERVENTION

This approach, which is being adopted under 'Output Based Budgeting', helps planners and managers to think through the logic of their interventions and its relationship with the Department's overall objectives. It requires the Department to specify how its activities, outputs and outcomes are linked.

This approach involves identification (in the following order) of department goal(s), outcomes, outputs and activities. The following terms relate to the 'logic of intervention' of a Department and are therefore grouped together:

**This logic can then be tested by asking a series of 'if-then' questions, as follows:**

If inputs (i.e. resources) are provided **then** activities can be undertaken –  
If activities are undertaken **then** outputs will be produced –  
If outputs are produced **then** outcomes will be achieved –  
If outcomes are achieved **then** the department will have made progress towards achieving its overall goal(s).

**Goal:** A summary of the overall objective(s) to which the Department is aspiring. The goal provides a vision statement that embraces the desired future that the Department is working towards (e.g. increased national income, improved nutritional status of the overall population, reduced crime, and gender equality). Where a Department has multiple objectives that cannot be sub-summed within a single 'goal', it may have multiple goals, each with its own set of outcomes and outputs.

**Outcome:** The results (or impact) on a target population of a particular service (output) being delivered. Examples would include improved health for men and women, increased agricultural production, functional literacy, improved local management systems or capacity. Some results are immediately measurable; others come about only after a longer period of time. Outcomes reflect the intended results from government actions.

**Output:** A delivered service or product. Outputs are produced by activities. Outputs are delivered to an external party - usually the public, individually or collectively (e.g. infrastructure built/rehabilitated, licenses issued, provision of policy advice, investigations, vaccinations for boys and girls, better-trained staff). A particular output may be the result of a set of activities that is funded through the Current Budget, the Development Budget, or both. If the



logic of intervention has been designed correctly, the delivery of outputs will lead to the achievement of a successful outcome for the target population. Spending Units / DDOs/Schemes may produce departmental outputs, or they may contribute to the delivery of department outputs (in which case the term 'sub-output' may be useful). Outputs are the immediate result of an activity.

**Activities:** The specific tasks undertaken to achieve the required outputs (e.g. for water supply these may include design, site preparation, establishment of users committees, health and sanitation education, collection of local materials, tank construction, pipe laying, digging soak pits, commissioning etc.)

**Inputs:** The resources required to undertake activities that contribute to an output (e.g. money, personnel, equipment, materials etc.)

### **SPECIFIC INSTRUCTIONS**

- Serial Number 1.** Self-Explanatory.
- Serial Number 2.** Self-Explanatory.
- Serial Number 3.** Write Departmental goal(s) here. There can be more than one goal of a line Department.
- Serial Number 4.** Serial Numbers provide a basis for referencing between line Department's forms. These should carefully be numbered. e.g., Outcome A can be assigned Serial Number 1.
- Serial Number 5.** Write the name of the Outcome(s). The outcome(s) should clearly be linked to output(s) defined in Serial Number 7. An outcome can have one or more than one output.
- Serial Number 6.** Serial Numbers provide a basis for referencing between line Department's forms. Each Output should be numbered separately but in reference to the outcome. E.g. Output A contributing to Outcome A can be assigned Serial Number 1.1. An Output B contributing to Outcome A can be assigned Serial Number 1.2.
- Serial Number 7.** Write the name of Output(s). The output(s) should clearly be linked to outcomes(s) defined in Serial Number 5. Ideally, one output should only contribute to one outcome, to keep the process simple.

**GOVERNMENT OF KHYBER PAKHTUNKHWA  
DEPARTMENTAL STRATEGIC ALLOCATION OF CEILINGS  
2016-19**

**FORM LD-2**

**1) Department:**

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

PKR in Million

3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Outcome(s)	Output(s)	Fund Centre Code/ADP NO	Description/ Scheme Name	Salary/ Non Salary	Current/ Development (R/D)	2014-15	2015-16	2016-17			2017-18			2018-19	Remarks/ Reference
						Actual Expenditure	Original Budget	Baseline Budget	Change to Baseline Budget	Allocated Budget Ceiling	Baseline Budget	Change to Baseline Budget	Allocated Budget Ceiling	Allocated Budget Ceiling	
<b>19) Total Current Budget</b>															
<b>20) Total Development Budget</b>															
<b>21) Grand Total</b>															

## **INSTRUCTIONS FOR FILLING FORM LD-2**

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### **PURPOSE OF THE FORM**

**Firstly**, the form helps Departments in allocating 'Medium Term Indicative Budgetary Ceilings' (communicated by Finance Department and Planning & Development Department) to its strategic priorities.

**Secondly**, the form helps in analyzing the impact of change in Departmental Plans (i.e. medium term baseline plan formed last year vs. the allocated budget ceilings this year).

**Thirdly**, the form also helps in analyzing allocation of ceilings to the Fund Center / Spending Units / DDOs / Schemes and mapping of these Spending Units / DDOs / Schemes onto outputs and outcomes.

### **SPECIFIC INSTRUCTIONS**

- Serial Number 1.** Self-Explanatory
  - Serial Number 2.** Self-Explanatory
  - Serial Number 3.** Write the name of the Outcome(s). The outcome(s) should clearly be linked to output(s) defined in Serial Number 4. An outcome can have one or more than one output.
  - Serial Number 4.** Write the name of Output(s). The output(s) should clearly be linked to outcomes(s) defined in Serial Number 3. Ideally, one output should only contribute to one outcome, to keep the process simple.
  - Serial Number 5.** Write the 'Fund Center / Spending units / DDOs Code' for the Recurrent Budget OR 'ADP No.' for the developmental budget, which contributes to a particular output.
  - Serial Number 6.** Write the description of the 'Fund Center / Spending units / DDOs or 'Development Scheme'.
  - Serial Number 7.** For all Budget Estimates relating to the object head (A-01-employees related expenditure), write 'Salary'. For all other object heads, write 'Non Salary'.
  - Serial Number 8.** Write 'R' for Current Budget Estimates and 'D' for Development Budget Estimates.
  - Serial Number 9.** Write actual expenditure against each Fund Center / Spending unit / DDO / Scheme for the year 2014-15.
  - Serial Number 10.** Write the Original Budget for 2015-16.
- For two of the Medium Term Budget years (2016-17 and 2017-18) fill in the following six columns (Serial Number 11 – 16):**
- Serial Number 11.** Write the Baseline Budget. This is the amount allocated in the previous budget preparation cycle of 2015-16. Years 2016-17 and 2017-18 were the outer years in the previous budget cycle.

- Serial Number 12.** This column is used for identification of any change in the Base (Previous) year allocation and this year Allocation to the Fund Center / Spending unit / DDO / Scheme. This column will be the difference of Column 13 & Column 11.
- Serial Number 13.** Make the distribution of ceilings for the year 2016-17 to different Fund Centers / Spending units / DDOs/ Schemes here as per the priorities of the department.
- Serial Numbers 14-16.** Fill these columns in the same way as columns 11 to 13.
- Serial Number 17.** Write the ceilings for the year 2018-19 as allocated to the different Fund Centers / Spending Units / DDOs / Schemes.
- Serial Number 18.** Write any remarks. References to any supporting documents can also be made.
- Serial Number 19.** Write the total of the Current budget for each of the columns from 9 to 17.
- Serial Number 20.** Write the total of the Development budget for each of the columns from 9 to 17..
- Serial Number 21.** Write the Grand totals (Current + Development) for each of the columns from 9 to 17.

**GOVERNMENT OF KHYBER PAKHTUNKHWA  
KEY PERFORMANCE INDICATORS AND TARGETS  
2016-19**

1) Department:

FORM LD - 3

2) Principal Accounting Officer (Name & Designation) :

3	4	5	6	7	8	9	10	11
S.#	Output(s)	Key Performance Indicator(s)	Base Year 2015-16		Medium Term Target(s)			Remarks
			Target	Progress	2016-17	2017-18	2018-19	

FORM LD- 3

## **INSTRUCTIONS FOR FILLING FORM LD-3**

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### **PURPOSE OF THE FORM**

Based on the budget allocated, this form looks at medium term Indicators (Measures) and Targets for the Outputs defined in the LD-Form 1.

### **NOTE:**

This form essentially capturing performance information shall be filled in at two levels:

1. Provincial/Department Level:  
Identifying key performance indicators and targets to assess the overall progress of the Department.
2. District Level (Non-Devolved Departments/entities/offices):  
Setting targets at the District and facility level against key performance indicators as per Para 1 above to assess progress against service delivery outputs. The district level performance information shall be separately furnished as addendum to LD-Form 3 (i.e.,for Provincial/Department level).
3. The Key Performance Indicators and Targets shall be gender disaggregated, where relevant/possible.

### **SPECIFIC INSTRUCTIONS**

- Serial Number 1.** Self-Explanatory
- Serial Number 2.** Self-Explanatory
- Serial Number 3.** Serial numbers provide a basis for referencing between Line Department forms. These should carefully be numbered. The serial number assigned to Outputs in the Form LD – 1 should be used here.
- Serial Number 4.** Write the name of output(s). This should be the same as defined in the Form LD – 1.
- Serial Number 5.** Write Indicators here. This is the unit of measurement of Output. E.g.,one of the educational services can be measured through provision of College education services to the number of students enrolled every year.

**Note 1:** Departments should prepare standard list of indicators and send it to the Fund Center / Spending units / DDOs / Project Managers along with the Fund Center / Spending unit / DDOs forms and the budget ceilings. Fund Center / Spending units / DDOs will provide targets for the relevant indicators. If the Fund Center / Spending units / DDO's cannot find the relevant indicators, they can suggest the new ones and provide target as well. LD-3 will show the consolidated picture of the indicators and targets.

**Note 2:** Where possible, the Indicators/Measures and Targets should be broken into gender related information. For example, college education being an output (service) of Higher Education Department can have two

indicators/measures namely; Number of degree & postgraduate colleges male and female. These two can be assigned different targets.

- Serial Number 6.** Write the Targets for 2015-16 as per the “**MEDIUM TERM BUDGET ESTIMATES FOR SERVICE DELIVERY 2015-18**” against the indicators mentioned in Serial Number 5.
- Serial Number 7.** Write the Progress for 2015-16 against the targets mentioned in the serial number 7.
- Serial Number 8.** Write medium term targets here for the year 2016-17.
- Serial Number 9.** Write medium term targets here for the year 2017-18.
- Serial Number 10.** Write medium term targets here for the year 2018-19.
- Serial Number 11.** Write remarks if any.

## **PURPOSE OF THE MEDIUM TERM BUDGET ESTIMATES FOR SERVICE DELIVERY**

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This report is designed to assist the presentation of Medium Term Output Based Budget for 2016-19. The information on this report will be derived from the budget preparation forms for line Departments LD 1-3, Annual Development Plan and the BM Forms. The concerned Principle Accounting Officer shall approve this report. This report will help different stakeholders in analyzing the cost of services (outputs) and their effect (outcomes) in the medium term as well as the performance of the Departments during the preceding year and the performance targets for the next three years.

The layout of the OBB as depicted below does not need to be filled in manually. But rather the same can be generated using the comprehensive LD-3 Form. Specimen (FORMAT) of 'MEDIUM TERM BUDGET ESTIMATES FOR SERVICE DELIVERY' is given in '**Annexure-B**'. Once finalized and approved, the same needs to be submitted to the concerned Budget Officer in Finance Department within the stipulated time-period as per the Budget Calendar.



**SPECIMEN FOR MEDIUM TERM BUDGET ESTIMATES FOR SERVICE DELIVERY**

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**NAME OF THE DEPARTMENT**

**VISION OF THE DEPARTMENT**

“ ..... ”

**POLICY**

“ ..... ”

**DEPARTMENTAL OUTCOME (s) & OUTPUT(s)**

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<b>OUTCOMES</b>	<b>OUTPUTS</b>
1.....	1.1....

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**STRATEGIC OVERVIEW**

What is the department doing? Its functions and any change in it after government’s reforms.

**ACHIEVEMENT(S)**

Last year: (2015-16) Targets and Achievements.

**PRIORITY & FUTURE PLANS(S)**

What are the priorities of the Department?

What are the futures plans of the Department i.e. plans for fiscal year 2016-19.

**MEDIUM TERM BUDGET ESTIMATES: BY MAJOR TYPE OF EXPENDITURE**

Major Object Head	Original Budget 2015-16	Budget Estimate(s) 2016-17	Budget Forecast(s) 2017-18	Budget Forecast(s) 2018-19
A01-Employee Related Expenses				
A03-Operating Expenses				
---				
<b>Grand Total</b>				

**MEDIUM TERM BUDGET ESTIMATE(S) BY OUTCOME(S) & OUTPUT(S)**

Description	Original Budget 2015-16	Budget Estimate(s) 2016-17	Budget Forecast(s) 2017-18	Budget Forecast(s) 2018-19
<b>1)Outcome</b>				
<b>1.1)Output</b>				
Salary				
Non-Salary				
Development/Capital				
<b>Grand Total</b>				

**KEY PERFORMANCE INDICATOR(S) AND MEDIUM TERM TARGET(S)**

Outcome(s)/Output(s)	Key Performance Indicator(s)	Targets	Progress	Medium Term Targets	
		2015-16		2016-17	2017-18
<b>1) Outcome</b>					
<b>1.1)Output</b>	1.1.1) KPI				

# SECTION - II

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BUDGET PREPARATION FORMS, GUIDELINES & PROCEDURES  
FOR SUBMISSION OF REVISED ESTIMATES '2015-16' & BUDGET  
ESTIMATES '2016-17' IN RESPECT OF GOVERNMENT OF  
KHYBER PAKHTUNKHWA CURRENT EXPENDITURE & RECEIPTS

**FOR**  
**FUND CENTERS/ SPENDING UNITS/DDOs**

## **IMPORTANT NOTES**

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1. No re-appropriations will be made in Developmental Budget by the Administrative Departments as well as P&D Department, after reconciliation meetings.
2. The Form BM-6 for financial year 2016-17 will be prepared at the level of concerned Department/Office, and submit the same to Finance Department, duly verified by Accountant General, Khyber Pakhtunkhwa or concerned District Accounts Office, as the case may be.
3. The Non-devolved Departments/Offices shall submit their respective Budget Estimates 2016-17 on spending DDO level.
4. The prescribed Forms (BM-1,2,6,9 & 20) duly filled in, indicating expenditure and number of posts duly verified by the Audit Office shall have to be returned to the concerned Budget Officer in Finance Department in accordance with the time schedule shown in **Appendix-B**.

## **GUIDELINES/PROCEDURES FOR SUBMISSION OF REVISED ESTIMATES 2015-16 AND BUDGET ESTIMATES 2016-17 IN RESPECT OF CURRENT EXPENDITURE AND RECEIPTS**

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1. Detailed procedure for preparation and submission of Budget Estimates and Revised Estimates has been outlined in the Budget Manual and General Financial Rules. A time schedule for the submission of Revised Estimates 2015-16 and Budget Estimates 2016-17 in respect of Current Expenditure and Receipts of the Provincial Government is at **Appendix - B**, which has to be followed in letter and spirit.
2. This time-schedule is indicative of the stages and procedure adopted by the Finance Department before budget documents are printed. The successful preparation of the budget estimates and timely printing of the budget documents however, requires concerted efforts on the part of all the Administrative Departments, the Audit and Accounts Offices and the Finance Department. It is, therefore, imperative that the time-schedule is strictly adhered to and possible cooperation extended to Finance Department in the supply of material and information, as per past practice.

### **REVISED ESTIMATES 2015-16 (BM-20)**

3. The preparation of Revised Estimates 2015-16 have to precede the framing of Budget Estimates 2015-16. The following factors need to be particularly taken into consideration while preparing the Revised Estimates:-
  - i) Actual for the first 5 months for the current financial year 2015-16.
  - ii) Actual for last 7 months of the last financial year 2014-15.
  - iii) Orders issued or proposed to be issued regarding: -
    - (a) Appropriation or re-appropriation within the sanctioned grant.
    - (b) Surrenders already made or likely to be made due to any other relevant factors.
  - iv) Any other relevant factors.
  - v) Detailed reasons for variation.
4. The Revised Estimates 2015-16, so prepared, may be furnished to Finance Department indicating therein the breakup of the Excess and Surrenders or Re-appropriation From and To as well as Supplementary so as to reflect the same in the releases advices of Revised Estimates.

### **BUDGET ESTIMATES 2016-17 (BM- 1 & 2)**

5. Estimates of current expenditure are required to be prepared in the following manner:
- i) Budget Estimates shall be prepared at the level of spending DDO both in the case of Current/Development Expenditure and Receipt Estimates;
  - ii) Departments are required to submit their Budget Estimates by carrying out a detailed exercise in order to assess the needs for the next financial year to avoid seeking supplementary or additional grants at the very onset of the financial year 2016-17.
  - iii) POL and Telephone estimates must be accompanied by detailed statement indicating the Designation of Officer, entitlement of vehicle/telephone and ceiling for making budgetary allocations.
  - iv) The Budgetary allocations for development schemes transferred to current side will continue to be kept temporarily in Schedule of New Expenditure (Continued) for the period of two (2) years and thereafter, will be merged into regular budget subject to necessary scrutiny.

### **SCHEDULE OF NEW EXPENDITURE (FRESH) 2016-17 (BM.9)**

6. While submitting SNE (Fresh) proposals, the following details/information shall have to be furnished by the Administrative Departments, so as to ensure timely and logical decision in the matter:
- a) All relevant documents i.e PC.IV, Administrative Approval, Mutation Deed, Handing/taking over certificate, Site plan and other relevant documents, as mentioned in the prevailing policy guidelines.
  - b) Detail of vehicles and year of purchase as well as the names of the officers to whom such vehicles have been allotted.
  - c) Condemnation Certificate of existing unserviceable vehicles for purchase of new vehicles.
  - d) Detail of existing sanctioned strength of posts with sufficient justification fulfilling formalities for establishment of new offices/creation of posts and post-wise financial implication;
  - e) Detail of existing Physical Assets such as Hardware, Machinery and Equipment, Furniture and Fixture etc. with the year of purchase indicating budgetary provisions.

### **CONSTITUTIONAL PROVISIONS AS TO THE INCLUSION OF ESTIMATES IN THE DEMANDS FOR GRANTS AND APPROPRIATIONS**

7. In terms of Article 120 of the Constitution, the estimates of expenditure included in the Budget Estimates shall show separately:-
- The sums required to meet expenditure described by the Constitution as expenditure charged upon the Provincial Consolidated Fund; and

- The sums required to meet other expenditure proposed to be made from the Provincial Consolidated Funds, and shall distinguish expenditure on revenue account from other expenditure.
8. The following expenditure shall be charged upon the Provincial Consolidated Fund, according to Article 121 of the Constitution:-
1. The remuneration payable to the Governor and other expenditure relating to his office and the remuneration payable to:-
    - a. The Judges of Peshawar High Court.
    - b. The Speaker and Deputy Speaker of the Provincial Assembly.
  2. The administrative expenses, including the remuneration payable to officers and servants, of the High Court and the Secretariat of the Provincial Assembly.
  3. All debt charges for which the Provincial Government is liable including interest, sinking fund charges, the repayment or amortization of capital and other expenditure in connection with the raising of loans, and the service and redemption of debt on the security of the Provincial Consolidated Fund.
  4. Any sums required to satisfy any judgment, decree or award against the Province by any Court or Tribunal; and
  5. Any other sums declared by the Constitution or by Act of Provincial Assembly to be so charged.

Note:- “Remuneration”, according to the Constitution, includes salary and pension.

### **ECONOMY IN CURRENT EXPENDITURE**

9. The measures for economy in expenditure outlined in the instructions issued by this Department from time to time, as well as other requirements applicable in general to the preparation of the estimates should be strictly followed. Scarce resources have to be conserved to meet urgent development needs of the Province. New proposals regarding current expenditure should ordinarily be made after affecting all possible economies within the existing budget grant. Any rise in the level of current expenditure other than items of inevitable nature (such as annual increments) will require full justification, which should invariably be furnished.
10. To remove any doubt or difficulty, if any, all concerned may consult Finance Department.

## BM-1

### ESTIMATES OF RECEIPTS AND EXPENDITURE ON PERMANENT ACTIVITIES

(Referred to in Chapter 4,5,6)

Major & Minor Head of Accounts/ Functions (a)	Actual 2014-15 (b)	Sanctioned Estimates 2015-16 (c)	Revised Estimate/ Modified Grant 2015-16 (d)	Budget Estimates 2016-17 Proposed by (e)			Forecast 2017-18 (f)			Forecast 2018-19 (g)		
				Collecting or Disbursing Officer	Controlling Officer	Head of Department	Collecting or Disbursing Officer	Controlling Officer	Head of Dept.	Collecting or Disbursing Officer	Controlling Officer	Head of Department
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
<b>Total</b>												

District

Controlling

Collecting

Head of Dept.

Disbursing Officer

- 
- (a) In certain cases, the forms are printed with the details under minor heads and detailed heads filled in.
- (b) The financial year just closed should be entered here before the forms are printed.
- (c) The current financial year should be filled in here before the forms are printed. The sanctioned Estimates of the current financial year should be printed in this column before the Forms are distributed.
- (d) Here also the current financial year should be filled in before the forms are printed. In the forms, relating receipt "Revised Estimates" should be retained, whereas in those relating to expenditure "Modified grant" should be printed. The modified grant relating to expenditure should give the amount under each Primary Unit, which has been allotted to the Disbursing Officer up to-date. Only totals by Primary Units should be given.
- (e) Here the coming financial year should be filled before the forms are printed. Under this, an additional column for "Regional Head" may be added wherever necessary.
- (f) Forecasts for 2017-18 are to be made as per the existing policy and future requirements within the limit of ceilings provided for these years.
- (g) Forecasts for 2018-19 are to be made as per the existing policy and future requirements within the limit of ceilings provided for these years.



## BM-2

### ESTIMATES OF RECEIPTS/EXPENDITURE BY HEADS OF DEPARTMENT AND FINANCE DEPARTMENT

(Referred to chapters 4,5,6,8 & 10 of Budget Manual)

Major head/ function Sub-head/ function and primary units of appropriation	Number of Posts		Accounts (Financial year just closed)	Budget Estimates (Current Financial year)	Revised Estimates (Current Financial year)	Budget Estimates (Coming financial year)	Budget Forecast	Budget Forecast	Budget Estimates (Financial year just closed)	Accounts 2013-14 (Financial year immediately preceding the one just closed)	Accounts 2012-13 (Financial year before the immediately preceding financial year just closed)	Actual of the last eight months of the financial year just closed	Actual of the first 4 months of the current financial year	Revised Estimates (Current financial year proposed by the head of the Dept	Budget proposed by the Head of Dept. for the coming financial year 2016-17	
	Current Financial year	Next Financial year														
	2015-16	2016-17														
	(a)	(b)														
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	

- i. Preprinted BM-2 may be obtained, containing the Budget Estimates 2015-16.
- ii. The salary budget may be picked from BM-6.
- iii. Forecasts for 2017-18 & 2018-19 are to be made as per the existing policy and future requirements within the limit of ceilings provided for these years.
- iv. Estimates adopted by the Finance Department to be entered here.
- v. To be printed before the forms are supplied.

Note: - On the top of the forms, the following will be inserted by Finance Department for the purpose of Budget Books.

#### Receipt

#### Major Head

\_\_\_\_\_ Rs.  
\_\_\_\_\_  
\_\_\_\_\_

Total Receipts \_\_\_\_\_

Head of Department: \_\_\_\_\_

#### Expenditure

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

Function: \_\_\_\_\_

Charged: \_\_\_\_\_

Voted: \_\_\_\_\_

Grand Total: \_\_\_\_\_

Head of Department: \_\_\_\_\_

**NOTE: Figures in column 3 'No. of posts 2016-17 must tally with the number of posts provided through BM-6 with sanctioned posts.**

## **BM-6**

(Refer to in Chapter 5)

### **STATEMENT OF DETAILS OF PROVISION PROPOSED FOR BASIC PAY AND ALLOWANCES OF THE OFFICERS/OFFICIALS**

For the Year 2016-17

Department:

District:

Scheme/DDO Code:

Scheme/DDO Name:

1	2	3	4	5	6	7	8	9	10					11
					Sanctioned Pay of the post			<b>Amount of provision for the coming FY at the rate as mentioned in column 8</b>	Detail of Regular Allowances (A012-1) and Other Allowances (A012-2)					<b>Total provision for coming FY (Col.9-10)</b>
S#	Personal No as per Payroll	Name	Designation	BPS	Minimum	Maximum	Actual Pay (BASIC PAY) Due on 1 <sup>st</sup> December of the coming FY		(i) HRA	(ii) Medical Allowance	(iii) Conveyance Allowance	(iv) Any other Regular Allowance	(v) Other Allowances	
1.														
2.														

Note: - Department/Offices may update the information by providing the following information:

- (a) Separate BM.6 may be prepared for every spending level DDO as reflected in the budget books e.g. every college, District Head Quarter Hospital etc.
- (b) BM.6, so prepared, may be forwarded to Finance Department, duly verified by concerned Audit Office.
- (c) Details of vacant posts alongwith object-wise details of funds claimed in the Budget Estimates 2016-17.

**Date:**

**Designation and Signature of Officer**

**BM-9**

(Refer to Chapter 8 & 9)

**SCHEDULE OF NEW EXPENDITURE PROPOSED BY THE \_\_\_\_\_ FOR  
INCLUSION IN THE BUDGET ESTIMATES FOR 2016-17**

Major Function \_\_\_\_\_

1	2	3			4	5	6			7		
Major function and Primary Unit of Appropriation	Particulars of Scheme	Amount to be spent during the year * 2016-17 (coming financial year)			Foreign Exchange Component	No. and Date Finance Department Sanction (a)	Forecasts 2017-18 (b)			Forecasts 2018-19 (c)		
		Non-Recurring	Recurring	Total			Non-Recurring	Recurring	Total	Non-Recurring	Recurring	Total

\* That is in the year for which the schedule is prepared.

Note:-

- i. The Schedule to be prepared for each minor function separately.
- ii. No Scheme should be entered in this schedule if funds have been proposed for it in the estimates of expenditure on permanent activities.

(a) To be filled in at the time of submission of ten (10) copies for SNE meeting.

(b) & (c) Forecasts for 2017-18 & 2018-19 are to be made as per the existing policy and future requirements within the limit of ceilings provided for these years

**BM-20****2<sup>ND</sup> STATEMENT OF EXCESS & SURRENDER****MAJOR HEAD**

(Amount in Rs.)

Minor Head/ Function	Primary Unit	Original Appropriation of the current financial year	Modified Grant	Actual for last 7 months 2014-15	Actual for 1 <sup>st</sup> 5 months 2015-16	Total Columns (5 & 6)	Anticipated Expdt: for remaining 7 months 2015-16	Total Expdt: for 2015-16 (R.Es) (Col: 6+8)	Surrenders	Excess	R.Es Adopted by FD for 2015-16
1	2	3	4	5	6	7	8	9	10	11	12

Note:-

- Reasons between the Column 6 + 8 as reflected at per Column No.9 and the total 12 months actual appearing in Column-7 above be given.
- Details of vacant posts alongwith object-wise details of funds claimed in the Revised Estimates 2015-16 on account on their pay and allowances be given.
- A separate statement showing Designation wise / Domicilewise detail of Surplus Staff (BPS 1 to 15), if any, must be accompanied with the proposed Revised Estimates.
- Justification for anticipated expenditure as per Column No.8 be given.
- A separate statement showing detail of Salary/allowances for the month of December 2015 may also be added, if the R.Es meeting has been scheduled in January/February 2015.

## APPENDIX-B

SCHEDULE FOR CURRENT EXPENDITURE							
ITEM	B.M. Forms Distribution	Due Date of Submission to Finance Department	Examination & Finalization by Finance Department	Communication to Computer Wing (FMIU)	1 <sup>st</sup> Proof	2 <sup>nd</sup> Proof	Final Proof
1 <sup>st</sup> Edition Budget	01.12.2015	29.01.2016	26.02.2016	01.03.2016	14.03.2016	21.03.2016	04.04.2016
SNE (Contd.)	01.12.2015	29.01.2016	26.02.2016	01.03.2016	14.03.2016	21.03.2016	04.04.2016
SNE(Fresh)	--	29.01.2016	26.02.2016	01.03.2016	14.03.2016	21.03.2016	04.04.2016
Revised Estimates 2015-16	01.12.2015	18.12.2015	01.01.2016 to 26.02.2016 (meetings)	29.02.2016	10.03.2016	18.03.2016	25.03.2016
Supplementary Budget Estimates	--	18.12.2015	07.03.2016	08.03.2016	14.03.2016	21.03.2016	28.03.2016

SCHEDULE FOR CURRENT EXPENDITURE (MTBF/OBB)			
S#	Activities	Responsible	Deadline (last date)
1.	Review of Goal(s), Outcome(s), Output(s) and Performance Indicator(s) of the Department	Administrative Department	07.12.2015
2.	Strategic Allocation of Departmental Ceilings (Recurrent) by Departmental Outcome(s), Output(s) and Fund Centers/Spending Units/DDOs.	Administrative Department	14.12.2015
3.	Issuance of Recurrent Ceilings along with 'Section-1 [LD-3 Form]' & Section-II [BM Forms]' to all the Funds Centers/Spending Units/DDOs.	Administrative Department	16.12.2015
4.	Submission of 'Section-1 [LD-3 Form]' & Section-II [BM Forms]' to Administrative Department.	Fund Centers/Spending Units/DDOs	04.01.2016
5.	Review & Consolidation of 'BM Forms & LD-3' Forms	Administrative Department	25.01.2016
6.	Submission of 'Section-II (BM Forms)' to Finance Department.	Administrative Department	29.01.2016
7.	Examination, 1 <sup>st</sup> Review of 'BM Forms' and submission to FMIU (Computer Wing)	Budget Sections of Finance Department	01.03.2016
8.	Meetings on 'Revised Estimates 2015-16' (to be concluded)	Finance Department	29.01.2016
9.	Letter of Indicative Budget Ceilings (3 years) to Administrative Departments for Development Budget Estimates.	P&D Department	21.12.2015
10.	Strategic allocation of Departmental Ceilings (Development) by Departmental Outcome(s),	Administrative Department	19.01.2016

<b>SCHEDULE FOR CURRENT EXPENDITURE (MTBF/OBB)</b>			
<b>S#</b>	<b>Activities</b>	<b>Responsible</b>	<b>Deadline (last date)</b>
	Output(s) and Programme/Schemes.		
11.	Submission of Updated Section-I Forms (LD-1-3) to Finance Department and allied data on prescribed format for printing of 'MEDIUM TERM BUDGET ESTIMATES FOR SERVICE DELIVERY (2016-19) to Finance Department.	Administrative Departments	16.03.2016
12.	Budget Review Meetings (to be concluded)	Finance, P&D and Administrative Departments	28.03.2016
13.	Finalization of 'Medium Term Budget Estimates for Service Delivery 2016-19' (MEDIUM TERM BUDGET ESTIMATES FOR SERVICE DELIVERY)	Finance Department	03.04.2016
14.	Finalization of 'Budget Books (Demand for Grants) 2016-17.	Computer Wing/FMIU Finance Department.	03.04.2016

<b>SCHEDULE OF RECEIPTS</b>							
<b>ITEM</b>	<b>B.M. Forms Distribution</b>	<b>Due date of submission to FD.</b>	<b>Examination &amp; Finalization by Finance Department</b>	<b>Review by Finance Secretary.</b>	<b>Communication to Computer Wing (FMIU)</b>	<b>1<sup>st</sup> Proof</b>	<b>Final Proof</b>
<b>BEs 2016-17 R.Es 2015-16</b>	01.12.2015	22.12.2015	29.01.2016	04.02.15 to 10.02.15 (Meetings)	16.03.2016	21.03.2016	04.04.2016
<b>New taxation proposals/ Fee/Tariff etc.</b>	--	26.02.2016	14.03.2016	--	--	--	--

SCHEDULE FOR DEVELOPMENT BUDGET							
ITEM	Due date in P&D/FD	Supply of Master Copy of ADP2015-2016	Preparation of Budget by FD	Communication to Computer Wing (FMIU)	1 <sup>st</sup> Proof	2 <sup>nd</sup> Proof	Final Proof
Consolidated re-appropriation on a/c 1 <sup>st</sup> quarter Review in P&D	01.12.2015	--					
Consolidated re-appropriation on a/c 2 <sup>nd</sup> Quarter Review in P&D	01.01.2016	--					
Consolidated re-appropriation on a/c 3 <sup>rd</sup> quarter review in P&D	02.03.2016	--					
Reconciliation of R.Es with concerned departments	*10.03.2016	--					
Development Budget	--	18.03.2016	25.03.2016	28.03.2016	30.03.2016	01.04.2016	05.04.2016
Supplementary Budget	--	--	25.03.2016	28.03.2016	30.03.2016	01.04.2016	05.04.2016

\*NO RE-APPROPRIATION WILL BE MADE IN DEV: BUDGET BY THE ADMINISTRATIVE DEPARTMENTS AS WELL AS P&D DEPARTMENT, AFTER RECONCILIATION MEETINGS.

**Note:** The Administrative Departments will continue their Development Budget i.e. ADP and its submission to P&D Department as per prevailing practice and time line. Development Budget Estimates are, however, to be properly incorporated in 'LD-2 Form' of 'Section-I' for preparation and finalization of Budget Books 2016-17.

# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

## PROVINCIAL ASSEMBLY

Current Budget Ceilings for preparing Budget Estimates 2016-17 & Budget Estimates for Service Delivery/OBB (2016-19), for the next three years i.e. '2016-19' are given below:

### DEMAND NO: 1: PROVINCIAL ASSEMBLY

DESCRIPTION	BUDGET ESTIMATES	BUDGET FORECAST	BUDGET FORECAST
	2016-17	2017-18	2018-19
<b>AMOUNT IN PKR</b>			
<b>NC21001 PROVINCIAL ASSEMBLY</b>	<b>174,885,000</b>	<b>179,837,000</b>	<b>185,283,000</b>
Non-Salary	49,511,000	54,463,000	59,909,000
Salary	125,374,000	125,374,000	125,374,000
<b>NC24001 PROVINCIAL ASSEMBLY</b>	<b>595,387,000</b>	<b>631,879,000</b>	<b>673,289,000</b>
Non-Salary	162,006,000	176,500,000	192,502,000
Salary	433,382,000	455,380,000	480,787,000

## GUIDELINES

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. Ceilings are communicated for a three-year time horizon on the basis of forward budget estimates '2016-19' under MTF. This will surely help your Department to prioritize activities within the available fiscal space.
2. The idea behind communication of ceilings is that within the given ceilings, Departments can prioritize activities. For example, Departments based on their plans can increase the funding for specific trainings and at the same time decrease funding for the corresponding amounts for certain other activities for which outputs are not well defined. As, fiscal constraint is a fundamental reality of Output Based Budgeting.
3. Ceilings do not mean more funds rather it means prioritizing funds within the fiscal constraints. Similarly, ceilings do not mean that funds will be released upfront to the Departments, it means that the amount committed to the Department will not change, bringing the element of predictability in the fund management.
4. While distributing these ceilings among the spending units/DDOs, adherence to respective rules and regulations in vogue and the economy measures notified by the Finance Department must be ensured.
5. These indicative budgetary ceilings are for the "Current Budget" only out of the Provincial Consolidated Fund.
6. The Indicative "Development Budget Ceilings" from the Provincial Consolidated Fund will be communicated separately by the P & D Department in due course of time as per the budget calendar.
7. Those Departments which are either already in receipt of or envisaging the receipt of "Grants/Foreign Project Assistance" from any source other than the "Provincial Consolidated Fund" during any of the three years' time period i.e. 2016-19, shall realistically and accurately finalize ceilings thereof in consultation with P & D and Finance Department. A detailed bifurcation of which shall be consolidated in the overall departmental budget on the prescribed LD & BM Forms.



# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

## ESTABLISHMENT & ADMINISTRATION DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2016-17 & Budget Estimates for Service Delivery/OBB (2016-19), for the next three years i.e. '2016-19' are given below:

### DEMAND NO: 2: GENERAL ADMINISTRATION

DESCRIPTION	BUDGET ESTIMATES 2016-17	BUDGET FORECAST 2017-18	BUDGET FORECAST 2018-19
<b>AMOUNT IN PKR</b>			
<b>NC21002 GENERAL ADMINISTRATION</b>	<b>1,945,784,000</b>	<b>2,096,998,000</b>	<b>2,269,013,000</b>
Non-Salary	688,479,000	751,575,000	821,814,000
Salary	1,257,306,000	1,345,424,000	1,447,199,000
<b>NC24002 GENERAL ADMINISTRATION</b>	<b>559,499,000</b>	<b>613,001,000</b>	<b>672,385,000</b>
Non-Salary	451,908,000	497,273,000	547,258,000
Salary	107,592,000	115,729,000	125,127,000

### GUIDELINES

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. Ceilings are communicated for a three-year time horizon on the basis of forward budget estimates '2016-19' under MTF. This will surely help your Department to prioritize activities within the available fiscal space.
2. The idea behind communication of ceilings is that within the given ceilings, Departments can prioritize activities. For example, Departments based on their plans can increase the funding for specific trainings and at the same time decrease funding for the corresponding amounts for certain other activities for which outputs are not well defined. As, fiscal constraint is a fundamental reality of Output Based Budgeting.
3. Ceilings do not mean more funds rather it means prioritizing funds within the fiscal constraints. Similarly, ceilings do not mean that funds will be released upfront to the Departments, it means that the amount committed to the Department will not change, bringing the element of predictability in the fund management.
4. While distributing these ceilings among the spending units/DDOs, adherence to respective rules and regulations in vogue and the economy measures notified by the Finance Department must be ensured.
5. These indicative budgetary ceilings are for the "Current Budget" only out of the Provincial Consolidated Fund.
6. The Indicative "Development Budget Ceilings" from the Provincial Consolidated Fund will be communicated separately by the P & D Department in due course of time as per the budget calendar.
7. Those Departments which are either already in receipt of or envisaging the receipt of "Grants/Foreign Project Assistance" from any source other than the "Provincial Consolidated Fund" during any of the three years' time period i.e. 2016-19, shall realistically and accurately finalize

ceilings thereof in consultation with P & D and Finance Department. A detailed bifurcation of which shall be consolidated in the overall departmental budget on the prescribed LD & BM Forms.

# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

## FINANCE DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2016-17 & Budget Estimates for Service Delivery/OBB (2016-19), for the next three years i.e. '2016-19' are given below:

### **DEMAND NO: 3: FINANCE, TRESURIES AND LOCAL FUND AUDIT**

DESCRIPTION	BUDGET ESTIMATES 2016-17	BUDGET FORECAST 2017-18	BUDGET FORECAST 2018-19
AMOUNT IN PKR			
<b>NC21003 TREASURIES</b>	<b>319,794,000</b>	<b>348,462,000</b>	<b>381,403,000</b>
Non-Salary	32,877,000	35,986,000	39,407,000
Salary	286,917,000	312,476,000	341,996,000
<b>NC21004 FINANCE DEPARTMENT</b>	<b>2,065,982,000</b>	<b>2,348,086,000</b>	<b>2,677,122,000</b>
Non-Salary	1,629,380,000	1,897,355,000	2,210,072,000
Salary	436,602,000	450,731,000	467,050,000
<b>NC21005 LOCAL FUND AUDIT</b>	<b>130,850,000</b>	<b>142,894,000</b>	<b>156,773,000</b>
Non-Salary	6,190,000	6,777,000	7,423,000
Salary	124,660,000	136,117,000	149,351,000

## GUIDELINES

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. Ceilings are communicated for a three-year time horizon on the basis of forward budget estimates '2016-19' under MTF. This will surely help your Department to prioritize activities within the available fiscal space.
2. The idea behind communication of ceilings is that within the given ceilings, Departments can prioritize activities. For example, Departments based on their plans can increase the funding for specific trainings and at the same time decrease funding for the corresponding amounts for certain other activities for which outputs are not well defined. As, fiscal constraint is a fundamental reality of Output Based Budgeting.
3. Ceilings do not mean more funds rather it means prioritizing funds within the fiscal constraints. Similarly, ceilings do not mean that funds will be released upfront to the Departments, it means that the amount committed to the Department will not change, bringing the element of predictability in the fund management.
4. While distributing these ceilings among the spending units/DDOs, adherence to respective rules and regulations in vogue and the economy measures notified by the Finance Department must be ensured.
5. These indicative budgetary ceilings are for the "Current Budget" only out of the Provincial Consolidated Fund.

# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

## DEMAND NO: 34: PENSION

DESCRIPTION	BUDGET ESTIMATES	BUDGET FORECAST	BUDGET FORECAST
	2016-17	2017-18	2018-19
AMOUNT IN PKR			
<b>NC21041 PENSION</b>	<b>37,126,352,000</b>	<b>43,437,343,000</b>	<b>50,821,155,000</b>
Non-Salary	37,126,352,000	43,437,343,000	50,821,155,000
<b>NC24041 PENSION</b>	<b>451,058,000</b>	<b>527,738,000</b>	<b>617,453,000</b>
Non-Salary	451,058,000	527,738,000	617,453,000

## GUIDELINES

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. Ceilings are communicated for a three-year time horizon on the basis of forward budget estimates '2016-19' under MTF. This will surely help your Department to prioritize activities within the available fiscal space.
2. The idea behind communication of ceilings is that within the given ceilings, Departments can prioritize activities. For example, Departments based on their plans can increase the funding for specific trainings and at the same time decrease funding for the corresponding amounts for certain other activities for which outputs are not well defined. As, fiscal constraint is a fundamental reality of Output Based Budgeting.
3. Ceilings do not mean more funds rather it means prioritizing funds within the fiscal constraints. Similarly, ceilings do not mean that funds will be released upfront to the Departments, it means that the amount committed to the Department will not change, bringing the element of predictability in the fund management.
4. While distributing these ceilings among the spending units/DDOs, adherence to respective rules and regulations in vogue and the economy measures notified by the Finance Department must be ensured.
5. These indicative budgetary ceilings are for the "Current Budget" only out of the Provincial Consolidated Fund.

# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

## DEMAND NO: 35: SUBSIDIES

DESCRIPTION	BUDGET ESTIMATES	BUDGET FORECAST	BUDGET FORECAST
	2016-17	2017-18	2018-19
AMOUNT IN PKR			
<b>NC21042 SUBSIDIES</b>	<b>3,306,000,000</b>	<b>3,868,020,000</b>	<b>4,525,584,000</b>
Non-Salary	3,306,000,000	3,868,020,000	4,525,584,000

## GUIDELINES

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. Ceilings are communicated for a three-year time horizon on the basis of forward budget estimates '2016-19' under MTFF. This will surely help your Department to prioritize activities within the available fiscal space.
2. The idea behind communication of ceilings is that within the given ceilings, Departments can prioritize activities. For example, Departments based on their plans can increase the funding for specific trainings and at the same time decrease funding for the corresponding amounts for certain other activities for which outputs are not well defined. As, fiscal constraint is a fundamental reality of Output Based Budgeting.
3. Ceilings do not mean more funds rather it means prioritizing funds within the fiscal constraints. Similarly, ceilings do not mean that funds will be released upfront to the Departments, it means that the amount committed to the Department will not change, bringing the element of predictability in the fund management.
4. While distributing these ceilings among the spending units/DDOs, adherence to respective rules and regulations in vogue and the economy measures notified by the Finance Department must be ensured.
5. These indicative budgetary ceilings are for the "Current Budget" only out of the Provincial Consolidated Fund.

# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

## **DEMAND NO: 36: GOVERNMENT INVESTMENT & COMMITTED CONTRIBUTION**

DESCRIPTION	BUDGET ESTIMATES 2016-17	BUDGET FORECAST 2017-18	BUDGET FORECAST 2018-19
AMOUNT IN PKR			
<b>NC21043 GOVT INVESTMENT &amp; COMMITTED CONTRIBUTION</b>	<b>13,400,000,000</b>	<b>13,400,000,000</b>	<b>13,400,000,000</b>
Non-Salary	13,400,000,000	13,400,000,000	13,400,000,000

## **GUIDELINES**

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. Ceilings are communicated for a three-year time horizon on the basis of forward budget estimates '2016-19' under MTF. This will surely help your Department to prioritize activities within the available fiscal space.
2. The idea behind communication of ceilings is that within the given ceilings, Departments can prioritize activities. For example, Departments based on their plans can increase the funding for specific trainings and at the same time decrease funding for the corresponding amounts for certain other activities for which outputs are not well defined. As, fiscal constraint is a fundamental reality of Output Based Budgeting.
3. Ceilings do not mean more funds rather it means prioritizing funds within the fiscal constraints. Similarly, ceilings do not mean that funds will be released upfront to the Departments, it means that the amount committed to the Department will not change, bringing the element of predictability in the fund management.
4. While distributing these ceilings among the spending units/DDOs, adherence to respective rules and regulations in vogue and the economy measures notified by the Finance Department must be ensured.
5. These indicative budgetary ceilings are for the "Current Budget" only out of the Provincial Consolidated Fund.

# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

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## DEMAND NO: 39: DISTRICT NON SALARY

DESCRIPTION	BUDGET ESTIMATES 2016-17	BUDGET FORECAST 2017-18	BUDGET FORECAST 2018-19
<b>AMOUNT IN PKR</b>			
<b>NC21049 DISTRICT NON SALARY</b>	<b>5,682,861,000</b>	<b>6,101,203,000</b>	<b>6,561,663,000</b>

## DEMAND NO: 42: DISTRICT SALARY

DESCRIPTION	BUDGET ESTIMATES 2016-17	BUDGET FORECAST 2017-18	BUDGET FORECAST 2018-19
<b>AMOUNT IN PKR</b>			
<b>NC21068 DISTRICT SALARY</b>	<b>101,427,814,000</b>	<b>111,783,172,000</b>	<b>123,868,774,000</b>

## GUIDELINES

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1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. Ceilings are communicated for a three-year time horizon on the basis of forward budget estimates '2016-19' under MTF. This will surely help your Department to prioritize activities within the available fiscal space.
2. The idea behind communication of ceilings is that within the given ceilings, Departments can prioritize activities. For example, Departments based on their plans can increase the funding for specific trainings and at the same time decrease funding for the corresponding amounts for certain other activities for which outputs are not well defined. As, fiscal constraint is a fundamental reality of Output Based Budgeting.
3. Ceilings do not mean more funds rather it means prioritizing funds within the fiscal constraints. Similarly, ceilings do not mean that funds will be released upfront to the Departments, it means that the amount committed to the Department will not change, bringing the element of predictability in the fund management.
4. While distributing these ceilings among the spending units/DDOs, adherence to respective rules and regulations in vogue and the economy measures notified by the Finance Department must be ensured.
5. These indicative budgetary ceilings are for the "Current Budget" only out of the Provincial Consolidated Fund.

# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

## DEMAND NO: 40: GRANT TO LOCAL COUNCILS

DESCRIPTION	BUDGET ESTIMATES 2016-17	BUDGET FORECAST 2017-18	BUDGET FORECAST 2018-19
AMOUNT IN PKR			
<b>NC21050 GRANT TO LOCAL COUNCILS</b>	<b>4,344,847,000</b>	<b>5,083,471,000</b>	<b>5,947,661,000</b>
Non-Salary	4,344,847,000	5,083,471,000	5,947,661,000

## **GUIDELINES**

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. Ceilings are communicated for a three-year time horizon on the basis of forward budget estimates '2016-19' under MTF. This will surely help your Department to prioritize activities within the available fiscal space.
2. The idea behind communication of ceilings is that within the given ceilings, Departments can prioritize activities. For example, Departments based on their plans can increase the funding for specific trainings and at the same time decrease funding for the corresponding amounts for certain other activities for which outputs are not well defined. As, fiscal constraint is a fundamental reality of Output Based Budgeting.
3. Ceilings do not mean more funds rather it means prioritizing funds within the fiscal constraints. Similarly, ceilings do not mean that funds will be released upfront to the Departments, it means that the amount committed to the Department will not change, bringing the element of predictability in the fund management.
4. While distributing these ceilings among the spending units/DDOs, adherence to respective rules and regulations in vogue and the economy measures notified by the Finance Department must be ensured.
5. These indicative budgetary ceilings are for the "Current Budget" only out of the Provincial Consolidated Fund.



# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

## DEMAND NO: 48: LOANS AND ADVANCES

DESCRIPTION	BUDGET ESTIMATES	BUDGET FORECAST	BUDGET FORECAST
	2016-17	2017-18	2018-19
AMOUNT IN PKR			
<b>NC11053 LOANS AND ADVANCES</b>	<b>99,400,000</b>	<b>113,658,000</b>	<b>129,970,000</b>
Non-Salary	99,400,000	113,658,000	129,970,000

## **GUIDELINES**

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. Ceilings are communicated for a three-year time horizon on the basis of forward budget estimates '2016-19' under MTFF. This will surely help your Department to prioritize activities within the available fiscal space.
2. The idea behind communication of ceilings is that within the given ceilings, Departments can prioritize activities. For example, Departments based on their plans can increase the funding for specific trainings and at the same time decrease funding for the corresponding amounts for certain other activities for which outputs are not well defined. As, fiscal constraint is a fundamental reality of Output Based Budgeting.
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4. While distributing these ceilings among the spending units/DDOs, adherence to respective rules and regulations in vogue and the economy measures notified by the Finance Department must be ensured.
5. These indicative budgetary ceilings are for the "Current Budget" only out of the Provincial Consolidated Fund.

# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

## DEBT SERVICING (INTEREST PAYMENT)

DESCRIPTION	BUDGET ESTIMATES 2016-17	BUDGET FORECAST 2017-18	BUDGET FORECAST 2018-19
AMOUNT IN PKR			
<b>NC24051 DEBT SERVICING ( INTEREST PAYMENT )</b>	<b>7,723,199,000</b>	<b>8,495,519,000</b>	<b>9,345,071,000</b>
Non-Salary	7,723,199,000	8,495,519,000	9,345,071,000

## DEBT SER. (APPRO. FOR REDUCTION OR AVOIDANCE OF DEBT)

DESCRIPTION	BUDGET ESTIMATES 2016-17	BUDGET FORECAST 2017-18	BUDGET FORECAST 2018-19
AMOUNT IN PKR			
<b>NC24052 DEBT SER. ( APPRO. FOR REDUCTION</b>	<b>6,576,801,000</b>	<b>7,234,482,000</b>	<b>7,957,930,000</b>
Non-Salary	6,576,801,000	7,234,482,000	7,957,930,000

## DEBT SERVICING (LOAN FROM FEDERAL GOVT DISCHARGED)

DESCRIPTION	BUDGET ESTIMATES 2016-17	BUDGET FORECAST 2017-18	BUDGET FORECAST 2018-19
AMOUNT IN PKR			
<b>NC14057 DEBT SERVICING (LOAN FROM FEDERAL GOVT.</b>	<b>16,401,000,000</b>	<b>18,041,100,000</b>	<b>19,845,210,000</b>
Non-Salary	16,401,000,000	18,041,100,000	19,845,210,000

## DEBT SERVICING (FLOATING DEBT)

DESCRIPTION	BUDGET ESTIMATES 2016-17	BUDGET FORECAST 2017-18	BUDGET FORECAST 2018-19
AMOUNT IN PKR			
<b>NC14056 DEBT SERVICING ( FLOATING DEBT )</b>	<b>16,500,000,000</b>	<b>16,500,000,000</b>	<b>16,500,000,000</b>
Non-Salary	16,500,000,000	16,500,000,000	16,500,000,000

## GUIDELINES

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. Ceilings are communicated for a three-year time horizon on the basis of forward budget estimates '2016-19' under MTF. This will surely help your Department to prioritize activities within the available fiscal space.
2. The idea behind communication of ceilings is that within the given ceilings, Departments can prioritize activities. For example, Departments based on their plans can increase the funding for

specific trainings and at the same time decrease funding for the corresponding amounts for certain other activities for which outputs are not well defined. As, fiscal constraint is a fundamental reality of Output Based Budgeting.

3. Ceilings do not mean more funds rather it means prioritizing funds within the fiscal constraints. Similarly, ceilings do not mean that funds will be released upfront to the Departments, it means that the amount committed to the Department will not change, bringing the element of predictability in the fund management.
4. While distributing these ceilings among the spending units/DDOs, adherence to respective rules and regulations in vogue and the economy measures notified by the Finance Department must be ensured.
5. These indicative budgetary ceilings are for the "Current Budget" only out of the Provincial Consolidated Fund.

# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

## PLANNING & DEVELOPMENT DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2016-17 & Budget Estimates for Service Delivery/OBB (2016-19), for the next three years i.e. '2016-19' are given below:

### DEMAND NO: 4: PLANNING & DEVELOPMENT AND BUREAU OF STATISTICS

DESCRIPTION	BUDGET ESTIMATES	BUDGET FORECAST	BUDGET FORECAST
	2016-17	2017-18	2018-19
AMOUNT IN PKR			
<b>NC21006 PLANNING &amp; DEVELOPMENT DEPARTMENT</b>	<b>201,648,000</b>	<b>215,970,000</b>	<b>232,424,000</b>
Non-Salary	18,909,000	20,661,000	22,598,000
Salary	182,740,000	195,309,000	209,826,000
<b>NC21007 BUREAU OF STATISTICS</b>	<b>42,230,000</b>	<b>46,199,000</b>	<b>50,754,000</b>
Non-Salary	5,785,000	6,340,000	6,949,000
Salary	36,445,000	39,860,000	43,805,000

## GUIDELINES

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. Ceilings are communicated for a three-year time horizon on the basis of forward budget estimates '2016-19' under MTFF. This will surely help your Department to prioritize activities within the available fiscal space.
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5. These indicative budgetary ceilings are for the "Current Budget" only out of the Provincial Consolidated Fund.
6. The Indicative "Development Budget Ceilings" from the Provincial Consolidated Fund will be communicated separately by the P & D Department in due course of time as per the budget calendar.
7. Those Departments which are either already in receipt of or envisaging the receipt of "Grants/Foreign Project Assistance" from any source other than the "Provincial Consolidated Fund"

during any of the three years' time period i.e. 2016-19, shall realistically and accurately finalize ceilings thereof in consultation with P & D and Finance Department. A detailed bifurcation of which shall be consolidated in the overall departmental budget on the prescribed LD & BM Forms.

# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

## SCIENCE & TECHNOLOGY AND INFORMATION TECHNOLOGY DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2016-17 & Budget Estimates for Service Delivery/OBB (2016-19), for the next three years i.e. '2016-19' are given below:

### DEMAND NO: 5: INFORMATION TECHNOLOGY

DESCRIPTION	BUDGET ESTIMATES 2016-17	BUDGET FORECAST 2017-18	BUDGET FORECAST 2018-19
AMOUNT IN PKR			
<b>NC21048 INFORMATION TECHNOLOGY DEPARTMENT</b>	<b>71,965,000</b>	<b>77,874,000</b>	<b>84,612,000</b>
Non-Salary	16,626,000	18,224,000	19,983,000
Salary	55,339,000	59,651,000	64,630,000

### GUIDELINES

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. Ceilings are communicated for a three-year time horizon on the basis of forward budget estimates '2016-19' under MTF. This will surely help your Department to prioritize activities within the available fiscal space.
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ceilings thereof in consultation with P & D and Finance Department. A detailed bifurcation of which shall be consolidated in the overall departmental budget on the prescribed LD & BM Forms.

# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

## REVENUE & ESTATE DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2016-17 & Budget Estimates for Service Delivery/OBB (2016-19), for the next three years i.e. '2016-19' are given below:

### DEMAND NO: 6: REVENUE & ESTATE

DESCRIPTION	BUDGET ESTIMATES	BUDGET FORECAST	BUDGET FORECAST
	2016-17	2017-18	2018-19
AMOUNT IN PKR			
<b>NC21009 REVENUE &amp; ESTATE DEPARTMENT</b>	<b>703,607,000</b>	<b>749,136,000</b>	<b>801,229,000</b>
Non-Salary	156,410,000	170,746,000	186,812,000
Salary	547,197,000	578,390,000	614,418,000

## GUIDELINES

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. Ceilings are communicated for a three-year time horizon on the basis of forward budget estimates '2016-19' under MTF. This will surely help your Department to prioritize activities within the available fiscal space.
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# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

## EXCISE AND TAXATION DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2016-17 & Budget Estimates for Service Delivery/OBB (2016-19), for the next three years i.e. '2016-19' are given below:

### **DEMAND NO: 7: EXCISE AND TAXATION**

DESCRIPTION	BUDGET ESTIMATES	BUDGET FORECAST	BUDGET FORECAST
	2016-17	2017-18	2018-19
AMOUNT IN PKR			
<b>NC21010 EXCISE AND TAXATION DEPARTMENT</b>	<b>609,374,000</b>	<b>668,650,000</b>	<b>736,911,000</b>
Non-Salary	169,993,000	192,205,000	217,656,000
Salary	439,382,000	476,446,000	519,255,000

### GUIDELINES

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. Ceilings are communicated for a three-year time horizon on the basis of forward budget estimates '2016-19' under MTF. This will surely help your Department to prioritize activities within the available fiscal space.
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7. Those Departments which are either already in receipt of or envisaging the receipt of "Grants/Foreign Project Assistance" from any source other than the "Provincial Consolidated Fund" during any of the three years' time period i.e. 2016-19, shall realistically and accurately finalize ceilings thereof in consultation with P & D and Finance Department. A detailed bifurcation of which shall be consolidated in the overall departmental budget on the prescribed LD & BM Forms.



# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

## HOME AND TRIBAL AFFAIRS DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2016-17 & Budget Estimates for Service Delivery/OBB (2016-19), for the next three years i.e. '2016-19' are given below:

### DEMAND NO: 8: HOME AND CIVIL DEFENCE

DESCRIPTION	BUDGET ESTIMATES	BUDGET FORECAST	BUDGET FORECAST
	2016-17	2017-18	2018-19
AMOUNT IN PKR			
<b>NC21011 HOME DEPARTMENT</b>	<b>1,355,593,000</b>	<b>1,516,522,000</b>	<b>1,703,308,000</b>
Non-Salary	697,883,000	807,757,000	935,575,000
Salary	657,711,000	708,766,000	767,734,000

### GUIDELINES

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. Ceilings are communicated for a three-year time horizon on the basis of forward budget estimates '2016-19' under MTF. This will surely help your Department to prioritize activities within the available fiscal space.
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7. Those Departments which are either already in receipt of or envisaging the receipt of "Grants/Foreign Project Assistance" from any source other than the "Provincial Consolidated Fund" during any of the three years' time period i.e. 2016-19, shall realistically and accurately finalize ceilings thereof in consultation with P & D and Finance Department. A detailed bifurcation of which shall be consolidated in the overall departmental budget on the prescribed LD & BM Forms.

# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

Current Budget Ceilings for preparing Budget Estimates 2016-17 & Budget Estimates for Service Delivery/OBB (2016-19), for the next three years i.e. '2016-19' are given below:

## **DEMAND NO: 9: JAILS & CONVICTS SETTLEMENT**

DESCRIPTION	BUDGET ESTIMATES	BUDGET FORECAST	BUDGET FORECAST
	2016-17	2017-18	2018-19
			<b>AMOUNT IN PKR</b>
<b>NC21013 JAILS &amp; CONVICTS SETTLEMENT</b>	<b>1,760,444,000</b>	<b>1,919,194,000</b>	<b>2,099,185,000</b>
Non-Salary	627,362,000	689,116,000	757,077,000
Salary	1,133,083,000	1,230,078,000	1,342,108,000

## **GUIDELINES**

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. Ceilings are communicated for a three-year time horizon on the basis of forward budget estimates '2016-19' under MTF. This will surely help your Department to prioritize activities within the available fiscal space.
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6. The Indicative "Development Budget Ceilings" from the Provincial Consolidated Fund will be communicated separately by the P & D Department in due course of time as per the budget calendar.
7. Those Departments which are either already in receipt of or envisaging the receipt of "Grants/Foreign Project Assistance" from any source other than the "Provincial Consolidated Fund" during any of the three years' time period i.e. 2016-19, shall realistically and accurately finalize ceilings thereof in consultation with P & D and Finance Department. A detailed bifurcation of which shall be consolidated in the overall departmental budget on the prescribed LD & BM Forms.

# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

Current Budget Ceilings for preparing Budget Estimates 2016-17 & Budget Estimates for Service Delivery/OBB (2016-19), for the next three years i.e. '2016-19' are given below:

## DEMAND NO: 10: POLICE

DESCRIPTION	BUDGET ESTIMATES	BUDGET FORECAST	BUDGET FORECAST
	2016-17	2017-18	2018-19
AMOUNT IN PKR			
<b>NC21014 POLICE</b>	<b>32,942,667,000</b>	<b>34,922,513,000</b>	<b>37,196,393,000</b>
Non-Salary	3,157,174,000	3,474,665,000	3,828,526,000
Salary	29,785,493,000	31,447,849,000	33,367,868,000

## GUIDELINES

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. Ceilings are communicated for a three-year time horizon on the basis of forward budget estimates '2016-19' under MTF. This will surely help your Department to prioritize activities within the available fiscal space.
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7. Those Departments which are either already in receipt of or envisaging the receipt of "Grants/Foreign Project Assistance" from any source other than the "Provincial Consolidated Fund" during any of the three years' time period i.e. 2016-19, shall realistically and accurately finalize ceilings thereof in consultation with P & D and Finance Department. A detailed bifurcation of which shall be consolidated in the overall departmental budget on the prescribed LD & BM Forms.

# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

Current Budget Ceilings for preparing Budget Estimates 2016-17 & Budget Estimates for Service Delivery/OBB (2016-19), for the next three years i.e. '2016-19' are given below:

## **DEMAND NO: 11: ADMINISTRATION OF JUSTICE**

DESCRIPTION	BUDGET ESTIMATES	BUDGET FORECAST	BUDGET FORECAST
	2016-17	2017-18	2018-19
AMOUNT IN PKR			
<b>NC21015 ADMINISTRATION OF JUSTICE</b>	<b>3,579,774,000</b>	<b>3,829,590,000</b>	<b>4,116,747,000</b>
Non-Salary	446,354,000	477,911,000	512,979,000
Salary	3,133,420,000	3,351,680,000	3,603,768,000
<b>NC24015 ADMINISTRATION OF JUSTICE</b>	<b>1,454,748,000</b>	<b>1,546,565,000</b>	<b>1,650,900,000</b>
Non-Salary	386,834,000	419,565,000	455,656,000
Salary	1,067,915,000	1,127,001,000	1,195,244,000

## **GUIDELINES**

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. Ceilings are communicated for a three-year time horizon on the basis of forward budget estimates '2016-19' under MTF. This will surely help your Department to prioritize activities within the available fiscal space.
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7. Those Departments which are either already in receipt of or envisaging the receipt of "Grants/Foreign Project Assistance" from any source other than the "Provincial Consolidated Fund" during any of the three years' time period i.e. 2016-19, shall realistically and accurately finalize

ceilings thereof in consultation with P & D and Finance Department. A detailed bifurcation of which shall be consolidated in the overall departmental budget on the prescribed LD & BM Forms.



# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

## HIGER EDUCATION, ARCHIVES & LIBRARIES DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2016-17 & Budget Estimates for Service Delivery/OBB (2016-19), for the next three years i.e. '2016-19' are given below:

### DEMAND NO: 12: HIGHER EDUCATION, ARCHIVES & LIBRARIES

DESCRIPTION	BUDGET ESTIMATES 2016-17	BUDGET FORECAST 2017-18	BUDGET FORECAST 2018-19
AMOUNT IN PKR			
<b>NC21016 HIGHER EDUCATION, ARCHIVES &amp; LIBRARIES</b>	<b>9,350,540,000</b>	<b>10,174,624,000</b>	<b>11,124,629,000</b>
Non-Salary	432,658,000	480,249,000	533,412,000
Salary	8,917,883,000	9,694,375,000	10,591,217,000

### GUIDELINES

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. Ceilings are communicated for a three-year time horizon on the basis of forward budget estimates '2016-19' under MTF. This will surely help your Department to prioritize activities within the available fiscal space.
2. The idea behind communication of ceilings is that within the given ceilings, Departments can prioritize activities. For example, Departments based on their plans can increase the funding for specific trainings and at the same time decrease funding for the corresponding amounts for certain other activities for which outputs are not well defined. As, fiscal constraint is a fundamental reality of Output Based Budgeting.
3. Ceilings do not mean more funds rather it means prioritizing funds within the fiscal constraints. Similarly, ceilings do not mean that funds will be released upfront to the Departments, it means that the amount committed to the Department will not change, bringing the element of predictability in the fund management.
4. While distributing these ceilings among the spending units/DDOs, adherence to respective rules and regulations in vogue and the economy measures notified by the Finance Department must be ensured.
5. These indicative budgetary ceilings are for the "Current Budget" only out of the Provincial Consolidated Fund.
6. The Indicative "Development Budget Ceilings" from the Provincial Consolidated Fund will be communicated separately by the P & D Department in due course of time as per the budget calendar.
7. Those Departments which are either already in receipt of or envisaging the receipt of "Grants/Foreign Project Assistance" from any source other than the "Provincial Consolidated Fund" during any of the three years' time period i.e. 2016-19, shall realistically and accurately finalize ceilings thereof in consultation with P & D and Finance Department. A detailed bifurcation of which shall be consolidated in the overall departmental budget on the prescribed LD & BM Forms.



# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

## HEALTH DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2016-17 & Budget Estimates for Service Delivery/OBB (2016-19), for the next three years i.e. '2016-19' are given below:

### **DEMAND NO: 13: HEALTH**

DESCRIPTION	BUDGET ESTIMATES	BUDGET FORECAST	BUDGET FORECAST
	2016-17	2017-18	2018-19
			AMOUNT IN PKR
<b>NC21017 HEALTH</b>	<b>21,893,634,000</b>	<b>23,965,783,000</b>	<b>26,341,732,000</b>
Non-Salary	6,494,490,000	7,300,172,000	8,213,357,000
Salary	15,399,145,000	16,665,612,000	18,128,376,000

## GUIDELINES

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# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

## COMMUNICATION & WORKS DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2016-17 & Budget Estimates for Service Delivery/OBB (2016-19), for the next three years i.e. '2016-19' are given below:

### **DEMAND NO: 14: COMMUNICAION & WORKS**

DESCRIPTION	BUDGET ESTIMATES 2016-17	BUDGET FORECAST 2017-18	BUDGET FORECAST 2018-19
AMOUNT IN PKR			
<b>NC21018 COMMUNICATION AND WORKS DEPARTMENT</b>	<b>1,120,432,000</b>	<b>1,226,017,000</b>	<b>1,347,625,000</b>
Non-Salary	198,645,000	223,705,000	252,306,000
Salary	921,787,000	1,002,313,000	1,095,319,000

### **DEMAND NO: 15: ROADS HIGHWAYS & BRIDGES (REPAIR) AND BUILDINGS & STRUCTURES (REPAIR)**

DESCRIPTION	BUDGET ESTIMATES 2016-17	BUDGET FORECAST 2017-18	BUDGET FORECAST 2018-19
AMOUNT IN PKR			
<b>NC21019 ROADS HIGHWAYS &amp; BRIDGES (REPAIR)</b>	<b>2,321,500,000</b>	<b>2,321,500,000</b>	<b>2,321,500,000</b>
Non-Salary	2,321,500,000	2,321,500,000	2,321,500,000
<b>NC21020 BUILDING &amp; STRUCTURE (REPAIR)</b>	<b>980,220,000</b>	<b>983,520,000</b>	<b>987,150,000</b>
Non-Salary	980,220,000	983,520,000	987,150,000
<b>NC24020 BUILDING &amp; STRUCTURE (REPAIR)</b>	<b>4,015,000</b>	<b>4,015,000</b>	<b>4,015,000</b>
Non-Salary	4,015,000	4,015,000	4,015,000

## GUIDELINES

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# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

## PUBLIC HEALTH ENGINEERING DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2016-17 & Budget Estimates for Service Delivery/OBB (2016-19), for the next three years i.e. '2016-19' are given below

### **DEMAND NO: 16: PUBLIC HEALTH ENGINEERING**

DESCRIPTION	BUDGET ESTIMATES 2016-17	BUDGET FORECAST 2017-18	BUDGET FORECAST 2018-19
AMOUNT IN PKR			
<b>NC21021 PUBLIC HEALTH ENGINEERING</b>	<b>218,426,000</b>	<b>240,055,000</b>	<b>264,989,000</b>
Non-Salary	29,531,000	33,134,000	37,247,000
Salary	188,895,000	206,922,000	227,743,000

### **GUIDELINES**

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# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

## LOCAL GOVERNMENT ELECTION AND RURAL DEVELOPMENT DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2016-17 & Budget Estimates for Service Delivery/OBB (2016-19), for the next three years i.e. '2016-19' are given below:

### DEMAND NO: 17: LOCAL GOVERNMENT

DESCRIPTION	BUDGET ESTIMATES 2016-17	BUDGET FORECAST 2017-18	BUDGET FORECAST 2018-19
<b>AMOUNT IN PKR</b>			
<b>NC21022 LOCAL GOVERNMENT DEPARTMENT</b>	<b>1,333,452,000</b>	<b>1,551,251,000</b>	<b>1,805,793,000</b>
Non-Salary	1,259,101,000	1,471,107,000	1,718,958,000
Salary	74,352,000	80,145,000	86,836,000

### GUIDELINES

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7. Those Departments which are either already in receipt of or envisaging the receipt of "Grants/Foreign Project Assistance" from any source other than the "Provincial Consolidated Fund" during any of the three years' time period i.e. 2016-19, shall realistically and accurately finalize



ceilings thereof in consultation with P & D and Finance Department. A detailed bifurcation of which shall be consolidated in the overall departmental budget on the prescribed LD & BM Forms.

# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

## AGRICULTURE, LIVESTOCK AND COOPERATIVE DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2016-17 & Budget Estimates for Service Delivery/OBB (2016-19), for the next three years i.e. '2016-19' are given below:

### DEMAND NO: 18: AGRICULTURE

DESCRIPTION	BUDGET ESTIMATES 2016-17	BUDGET FORECAST 2017-18	BUDGET FORECAST 2018-19
<b>AMOUNT IN PKR</b>			
<b>NC21023 AGRICULTURE</b>	<b>2,053,046,000</b>	<b>2,240,828,000</b>	<b>2,456,259,000</b>
Non-Salary	491,797,000	543,252,000	601,235,000
Salary	1,561,249,000	1,697,577,000	1,855,025,000

### DEMAND NO: 19: ANIMAL HUSBANDRY

DESCRIPTION	BUDGET ESTIMATES 2016-17	BUDGET FORECAST 2017-18	BUDGET FORECAST 2018-19
<b>AMOUNT IN PKR</b>			
<b>NC21025 ANIMAL HUSBANDRY</b>	<b>732,901,000</b>	<b>793,714,000</b>	<b>862,904,000</b>
Non-Salary	224,917,000	243,984,000	264,958,000
Salary	507,985,000	549,731,000	597,946,000

### DEMAND NO: 20: COOPERATION

DESCRIPTION	BUDGET ESTIMATES 2016-17	BUDGET FORECAST 2017-18	BUDGET FORECAST 2018-19
<b>AMOUNT IN PKR</b>			
<b>NC21026 CO-OPERATION</b>	<b>33,280,000</b>	<b>36,059,000</b>	<b>39,247,000</b>
Non-Salary	5,410,000	5,802,000	6,233,000
Salary	27,870,000	30,258,000	33,015,000

### DEMAND NO: 23: FISHERIES

DESCRIPTION	BUDGET ESTIMATES 2016-17	BUDGET FORECAST 2017-18	BUDGET FORECAST 2018-19
<b>AMOUNT IN PKR</b>			
<b>NC21024 FISHERIES</b>	<b>104,148,000</b>	<b>112,647,000</b>	<b>122,401,000</b>
Non-Salary	12,421,000	13,552,000	14,796,000
Salary	91,728,000	99,095,000	107,605,000

## GUIDELINES

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# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

## ENVIRONMENT DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2016-17 & Budget Estimates for Service Delivery/OBB (2016-19), for the next three years i.e. '2016-19' are given below:

### DEMAND NO: 21: ENVIRONEMNT & FORESTRY

DESCRIPTION	BUDGET ESTIMATES	BUDGET FORECAST	BUDGET FORECAST
	2016-17	2017-18	2018-19
<b>AMOUNT IN PKR</b>			
<b>NC21027 ENVIRONMENT AND FORESTRY</b>	<b>1,975,044,000</b>	<b>2,146,706,000</b>	<b>2,343,610,000</b>
Non-Salary	293,178,000	320,491,000	350,673,000
Salary	1,681,867,000	1,826,215,000	1,992,938,000

### DEMAND NO: 22: FORESTRY (WILDLIFE)

DESCRIPTION	BUDGET ESTIMATES	BUDGET FORECAST	BUDGET FORECAST
	2016-17	2017-18	2018-19
<b>AMOUNT IN PKR</b>			
<b>NC21028 FORESTRY (WILDLIFE)</b>	<b>401,909,000</b>	<b>435,924,000</b>	<b>474,878,000</b>
Non-Salary	68,736,000	74,791,000	81,452,000
Salary	333,173,000	361,133,000	393,426,000

## GUIDELINES

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# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

## IRRIGATION DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2016-17 & Budget Estimates for Service Delivery/OBB (2016-19), for the next three years i.e. '2016-19' are given below:

### **DEMAND NO: 24: IRRIGATION**

DESCRIPTION	BUDGET ESTIMATES 2016-17	BUDGET FORECAST 2017-18	BUDGET FORECAST 2018-19
AMOUNT IN PKR			
<b>NC21029 IRRIGATION</b>	<b>3,789,036,000</b>	<b>4,070,418,000</b>	<b>4,391,130,000</b>
Non-Salary	1,321,181,000	1,400,826,000	1,488,532,000
Salary	2,467,855,000	2,669,593,000	2,902,599,000

## GUIDELINES

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# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

## INDUSTRIES, COMMERCE AND TECHNICAL EDUCATION DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2016-17 & Budget Estimates for Service Delivery/OBB (2016-19), for the next three years i.e. '2016-19' are given below:

### **DEMAND NO: 25: INDUSTRIES**

DESCRIPTION	BUDGET ESTIMATES 2016-17	BUDGET FORECAST 2017-18	BUDGET FORECAST 2018-19
<b>AMOUNT IN PKR</b>			
<b>NC21030 INDUSTRIES</b>	<b>425,015,000</b>	<b>458,158,000</b>	<b>496,140,000</b>
Non-Salary	103,587,000	112,379,000	122,235,000
Salary	321,428,000	345,780,000	373,905,000

### **DEMAND NO: 27: STATIONERY AND PRINTING**

DESCRIPTION	BUDGET ESTIMATES 2016-17	BUDGET FORECAST 2017-18	BUDGET FORECAST 2018-19
<b>AMOUNT IN PKR</b>			
<b>NC21033 STATIONERY AND PRINTING</b>	<b>129,871,000</b>	<b>141,396,000</b>	<b>154,416,000</b>
Non-Salary	55,349,000	60,907,000	67,033,000
Salary	74,522,000	80,490,000	87,383,000

### **DEMAND NO: 29: TECHNICAL EDUCATION & MAN POWER**

DESCRIPTION	BUDGET ESTIMATES 2016-17	BUDGET FORECAST 2017-18	BUDGET FORECAST 2018-19
<b>AMOUNT IN PKR</b>			
<b>NC21036 TECHNICAL EDUCATION AND MANPOWER</b>	<b>1,888,621,000</b>	<b>2,058,198,000</b>	<b>2,254,375,000</b>
Non-Salary	124,139,000	145,242,000	169,933,000
Salary	1,764,483,000	1,912,957,000	2,084,443,000

## GUIDELINES

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. Ceilings are communicated for a three-year time horizon on the basis of forward budget estimates '2016-19' under MTF. This will surely help your Department to prioritize activities within the available fiscal space.
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# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

## MINERALS DEVELOPMENT DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2016-17 & Budget Estimates for Service Delivery/OBB (2016-19), for the next three years i.e. '2016-19' are given below:

### **DEMAND NO: 26: MINERAL DEVELOPMENT AND INSPECTORATE OF MINES**

DESCRIPTION	BUDGET ESTIMATES	BUDGET FORECAST	BUDGET FORECAST
	2016-17	2017-18	2018-19
AMOUNT IN PKR			
<b>NC21032 MINERAL DEVELOPMENT AND INSPECTORATE OF</b>	<b>521,878,000</b>	<b>568,872,000</b>	<b>622,296,000</b>
Non-Salary	181,661,000	200,708,000	221,853,000
Salary	340,217,000	368,165,000	400,444,000

## GUIDELINES

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6. The Indicative "Development Budget Ceilings" from the Provincial Consolidated Fund will be communicated separately by the P & D Department in due course of time as per the budget calendar.
7. Those Departments which are either already in receipt of or envisaging the receipt of "Grants/Foreign Project Assistance" from any source other than the "Provincial Consolidated Fund" during any of the three years' time period i.e. 2016-19, shall realistically and accurately finalize ceilings thereof in consultation with P & D and Finance Department. A detailed bifurcation of which shall be consolidated in the overall departmental budget on the prescribed LD & BM Forms.



# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

## LABOUR DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2016-17 & Budget Estimates for Service Delivery/OBB (2016-19), for the next three years i.e. '2016-19' are given below:

### DEMAND NO: 30: LABOUR

DESCRIPTION	BUDGET ESTIMATES	BUDGET FORECAST	BUDGET FORECAST
	2016-17	2017-18	2018-19
AMOUNT IN PKR			
<b>NC21037 LABOUR</b>	<b>311,042,000</b>	<b>341,422,000</b>	<b>376,490,000</b>
Non-Salary	96,463,000	109,333,000	124,177,000
Salary	214,580,000	232,090,000	252,313,000

## GUIDELINES

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. Ceilings are communicated for a three-year time horizon on the basis of forward budget estimates '2016-19' under MTF. This will surely help your Department to prioritize activities within the available fiscal space.
2. The idea behind communication of ceilings is that within the given ceilings, Departments can prioritize activities. For example, Departments based on their plans can increase the funding for specific trainings and at the same time decrease funding for the corresponding amounts for certain other activities for which outputs are not well defined. As, fiscal constraint is a fundamental reality of Output Based Budgeting.
3. Ceilings do not mean more funds rather it means prioritizing funds within the fiscal constraints. Similarly, ceilings do not mean that funds will be released upfront to the Departments, it means that the amount committed to the Department will not change, bringing the element of predictability in the fund management.
4. While distributing these ceilings among the spending units/DDOs, adherence to respective rules and regulations in vogue and the economy measures notified by the Finance Department must be ensured.
5. These indicative budgetary ceilings are for the "Current Budget" only out of the Provincial Consolidated Fund.
6. The Indicative "Development Budget Ceilings" from the Provincial Consolidated Fund will be communicated separately by the P & D Department in due course of time as per the budget calendar.
7. Those Departments which are either already in receipt of or envisaging the receipt of "Grants/Foreign Project Assistance" from any source other than the "Provincial Consolidated Fund" during any of the three years' time period i.e. 2016-19, shall realistically and accurately finalize ceilings thereof in consultation with P & D and Finance Department. A detailed bifurcation of which shall be consolidated in the overall departmental budget on the prescribed LD & BM Forms.



# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

## POPULATION WELFARE DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2016-17 & Budget Estimates for Service Delivery/OBB (2016-19), for the next three years i.e. '2016-19' are given below:

### DEMAND NO: 28: POPULATION WELFARE

DESCRIPTION	BUDGET ESTIMATES	BUDGET FORECAST	BUDGET FORECAST
	2016-17	2017-18	2018-19
AMOUNT IN PKR			
<b>NC21047 POPULATION WELFARE</b>	<b>228,020,000</b>	<b>251,881,000</b>	<b>279,127,000</b>
Non-Salary	103,412,000	116,230,000	130,723,000
Salary	124,608,000	135,651,000	148,405,000

## GUIDELINES

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. Ceilings are communicated for a three-year time horizon on the basis of forward budget estimates '2016-19' under MTF. This will surely help your Department to prioritize activities within the available fiscal space.
2. The idea behind communication of ceilings is that within the given ceilings, Departments can prioritize activities. For example, Departments based on their plans can increase the funding for specific trainings and at the same time decrease funding for the corresponding amounts for certain other activities for which outputs are not well defined. As, fiscal constraint is a fundamental reality of Output Based Budgeting.
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7. Those Departments which are either already in receipt of or envisaging the receipt of "Grants/Foreign Project Assistance" from any source other than the "Provincial Consolidated Fund" during any of the three years' time period i.e. 2016-19, shall realistically and accurately finalize ceilings thereof in consultation with P & D and Finance Department. A detailed bifurcation of which shall be consolidated in the overall departmental budget on the prescribed LD & BM Forms.



# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

## INFORMATION PUBLIC RELATION AND CULTURE DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2016-17 & Budget Estimates for Service Delivery/OBB (2016-19), for the next three years i.e. '2016-19' are given below:

### **DEMAND NO: 31: INFORMATION, CULTURE & PUBLIC RELATIONS**

DESCRIPTION	BUDGET ESTIMATES	BUDGET FORECAST	BUDGET FORECAST
	2016-17	2017-18	2018-19
AMOUNT IN PKR			
<b>NC21038 INFORMATION &amp; PUBLIC RELATIONS</b>	<b>203,777,000</b>	<b>225,848,000</b>	<b>251,096,000</b>
Non-Salary	119,794,000	135,168,000	152,683,000
Salary	83,983,000	90,680,000	98,414,000

### GUIDELINES

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. Ceilings are communicated for a three-year time horizon on the basis of forward budget estimates '2016-19' under MTF. This will surely help your Department to prioritize activities within the available fiscal space.
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6. The Indicative "Development Budget Ceilings" from the Provincial Consolidated Fund will be communicated separately by the P & D Department in due course of time as per the budget calendar.
7. Those Departments which are either already in receipt of or envisaging the receipt of "Grants/Foreign Project Assistance" from any source other than the "Provincial Consolidated Fund" during any of the three years' time period i.e. 2016-19, shall realistically and accurately finalize ceilings thereof in consultation with P & D and Finance Department. A detailed bifurcation of which shall be consolidated in the overall departmental budget on the prescribed LD & BM Forms.





# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

## ZAKAT, USHR, SOCIAL WELFARE, SPECIAL EDUCATION & WOMEN EMPOWERMENT DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2016-17 & Budget Estimates for Service Delivery/OBB (2016-19), for the next three years i.e. '2016-19' are given below:

### **DEMAND NO: 32: SOCIAL WELFARE, SPECIAL EDUCATION & WOMEN**

#### **EMPOWERMENT**

DESCRIPTION	BUDGET ESTIMATES 2016-17	BUDGET FORECAST 2017-18	BUDGET FORECAST 2018-19
AMOUNT IN PKR			
<b>NC21039 SOCIAL WELFARE, SPECIAL EDUCATION</b>	<b>242,931,000</b>	<b>271,949,000</b>	<b>305,525,000</b>
Non-Salary	128,779,000	147,548,000	169,285,000
Salary	114,152,000	124,402,000	136,240,000

### **DEMAND NO: 33: ZAKAT & USHER**

DESCRIPTION	BUDGET ESTIMATES 2016-17	BUDGET FORECAST 2017-18	BUDGET FORECAST 2018-19
AMOUNT IN PKR			
<b>NC21040 ZAKAT &amp; USHER DEPARTMENT</b>	<b>198,625,000</b>	<b>215,608,000</b>	<b>235,123,000</b>
Non-Salary	19,390,000	21,220,000	23,233,000
Salary	179,235,000	194,389,000	211,891,000

### **GUIDELINES**

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. Ceilings are communicated for a three-year time horizon on the basis of forward budget estimates '2016-19' under MTF. This will surely help your Department to prioritize activities within the available fiscal space.
2. The idea behind communication of ceilings is that within the given ceilings, Departments can prioritize activities. For example, Departments based on their plans can increase the funding for specific trainings and at the same time decrease funding for the corresponding amounts for certain other activities for which outputs are not well defined. As, fiscal constraint is a fundamental reality of Output Based Budgeting.
3. Ceilings do not mean more funds rather it means prioritizing funds within the fiscal constraints. Similarly, ceilings do not mean that funds will be released upfront to the Departments, it means that the amount committed to the Department will not change, bringing the element of predictability in the fund management.

4. While distributing these ceilings among the spending units/DDOs, adherence to respective rules and regulations in vogue and the economy measures notified by the Finance Department must be ensured.
5. These indicative budgetary ceilings are for the "Current Budget" only out of the Provincial Consolidated Fund.
6. The Indicative "Development Budget Ceilings" from the Provincial Consolidated Fund will be communicated separately by the P & D Department in due course of time as per the budget calendar.
7. Those Departments which are either already in receipt of or envisaging the receipt of "Grants/Foreign Project Assistance" from any source other than the "Provincial Consolidated Fund" during any of the three years' time period i.e. 2016-19, shall realistically and accurately finalize ceilings thereof in consultation with P & D and Finance Department. A detailed bifurcation of which shall be consolidated in the overall departmental budget on the prescribed LD & BM Forms.

# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

## AUQAF, HAJJ, RELIGIOUS AND MINORITY AFFAIRS DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2016-17 & Budget Estimates for Service Delivery/OBB (2016-19), for the next three years i.e. '2016-19' are given below:

### DEMAND NO: 37: AUQAF, RELIGIOUS, MINORITY & HAJJ AFFAIRS

DESCRIPTION	BUDGET ESTIMATES	BUDGET FORECAST	BUDGET FORECAST
	2016-17	2017-18	2018-19
AMOUNT IN PKR			
<b>NC21045 AUQAF, RELIGIOUS, MINORITY &amp; HAJJ</b>	<b>80,073,000</b>	<b>90,756,000</b>	<b>103,207,000</b>
Non-Salary	53,831,000	62,627,000	72,898,000
Salary	26,243,000	28,130,000	30,310,000

### GUIDELINES

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. Ceilings are communicated for a three-year time horizon on the basis of forward budget estimates '2016-19' under MTF. This will surely help your Department to prioritize activities within the available fiscal space.
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6. The Indicative "Development Budget Ceilings" from the Provincial Consolidated Fund will be communicated separately by the P & D Department in due course of time as per the budget calendar.
7. Those Departments which are either already in receipt of or envisaging the receipt of "Grants/Foreign Project Assistance" from any source other than the "Provincial Consolidated Fund" during any of the three years' time period i.e. 2016-19, shall realistically and accurately finalize ceilings thereof in consultation with P & D and Finance Department. A detailed bifurcation of which shall be consolidated in the overall departmental budget on the prescribed LD & BM Forms.



# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

## SPORTS, TOURISM, ARCHAEOLOGY, MUSEUMS AND YOUTH AFFAIRS DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2016-17 & Budget Estimates for Service Delivery/OBB (2016-19), for the next three years i.e. '2016-19' are given below:

### **DEMAND NO: 38: SPORTS, TOURISM & MUSEUMS**

DESCRIPTION	BUDGET ESTIMATES	BUDGET FORECAST	BUDGET FORECAST
	2016-17	2017-18	2018-19
<b>AMOUNT IN PKR</b>			
<b>NC21046 SPORTS, CULTURE, TOURISM &amp; MUSEUMS</b>	<b>355,673,000</b>	<b>396,379,000</b>	<b>443,574,000</b>
Non-Salary	148,639,000	171,905,000	198,956,000
Salary	207,034,000	224,475,000	244,619,000

### **GUIDELINES**

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. Ceilings are communicated for a three-year time horizon on the basis of forward budget estimates '2016-19' under MTF. This will surely help your Department to prioritize activities within the available fiscal space.
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7. Those Departments which are either already in receipt of or envisaging the receipt of "Grants/Foreign Project Assistance" from any source other than the "Provincial Consolidated Fund" during any of the three years' time period i.e. 2016-19, shall realistically and accurately finalize

ceilings thereof in consultation with P & D and Finance Department. A detailed bifurcation of which shall be consolidated in the overall departmental budget on the prescribed LD & BM Forms.

# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

## HOUSING DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2016-17 & Budget Estimates for Service Delivery/OBB (2016-19), for the next three years i.e. '2016-19' are given below:

### DEMAND NO: 41: HOUSING DEPARTMENT

DESCRIPTION	BUDGET ESTIMATES 2016-17	BUDGET FORECAST 2017-18	BUDGET FORECAST 2018-19
AMOUNT IN PKR			
<b>NC21051 HOUSING DEPARTMENT</b>	<b>38,006,000</b>	<b>41,220,000</b>	<b>44,864,000</b>
Non-Salary	14,396,000	15,827,000	17,409,000
Salary	23,610,000	25,394,000	27,455,000

## GUIDELINES

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. Ceilings are communicated for a three-year time horizon on the basis of forward budget estimates '2016-19' under MTF. This will surely help your Department to prioritize activities within the available fiscal space.
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7. Those Departments which are either already in receipt of or envisaging the receipt of "Grants/Foreign Project Assistance" from any source other than the "Provincial Consolidated Fund" during any of the three years' time period i.e. 2016-19, shall realistically and accurately finalize ceilings thereof in consultation with P & D and Finance Department. A detailed bifurcation of which shall be consolidated in the overall departmental budget on the prescribed LD & BM Forms.





# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

## INTER PROVINCIAL COORDINATION DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2016-17 & Budget Estimates for Service Delivery/OBB (2016-19), for the next three years i.e. '2016-19' are given below:

DEMAND NO: 43: INTER PROVINCIAL COORDINATION

DESCRIPTION	BUDGET ESTIMATES 2016-17	BUDGET FORECAST 2017-18	BUDGET FORECAST 2018-19
AMOUNT IN PKR			
<b>NC21070 INTER PROVINCIAL COORDINATION DEPTT</b>	<b>30,267,000</b>	<b>32,838,000</b>	<b>35,796,000</b>
Non-Salary	2,503,000	2,724,000	2,969,000
Salary	27,765,000	30,114,000	32,828,000

## GUIDELINES

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. Ceilings are communicated for a three-year time horizon on the basis of forward budget estimates '2016-19' under MTF. This will surely help your Department to prioritize activities within the available fiscal space.
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# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

## ENERGY & POWER DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2016-17 & Budget Estimates for Service Delivery/OBB (2016-19), for the next three years i.e. '2016-19' are given below:

### DEMAND NO: 44: ENERGY & POWER

DESCRIPTION	BUDGET ESTIMATES	BUDGET FORECAST	BUDGET FORECAST
	2016-17	2017-18	2018-19
AMOUNT IN PKR			
<b>NC21071 ENERGY AND POWER DEPARTMENT</b>	<b>64,852,000</b>	<b>70,378,000</b>	<b>76,695,000</b>
Non-Salary	12,331,000	13,526,000	14,842,000
Salary	52,522,000	56,852,000	61,854,000

## GUIDELINES

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. Ceilings are communicated for a three-year time horizon on the basis of forward budget estimates '2016-19' under MTF. This will surely help your Department to prioritize activities within the available fiscal space.
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# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

## TRANSPORT DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2016-17 & Budget Estimates for Service Delivery/OBB (2016-19), for the next three years i.e. '2016-19' are given below:

DEMAND NO: 45: TRANSPORT

DESCRIPTION	BUDGET ESTIMATES 2016-17	BUDGET FORECAST 2017-18	BUDGET FORECAST 2018-19
AMOUNT IN PKR			
<b>NC21072 TRANSPORT &amp; MASS TRANSIT DEPARTMENT</b>	<b>227,376,000</b>	<b>246,786,000</b>	<b>269,057,000</b>
Non-Salary	47,869,000	52,272,000	57,211,000
Salary	179,507,000	194,514,000	211,846,000

## GUIDELINES

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. Ceilings are communicated for a three-year time horizon on the basis of forward budget estimates '2016-19' under MTF. This will surely help your Department to prioritize activities within the available fiscal space.
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# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

## ELEMENTARY AND SECONDARY EDUCATION DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2016-17 & Budget Estimates for Service Delivery/OBB (2016-19), for the next three years i.e. '2016-19' are given below:

DEMAND NO: 46: ELEMENTARY & SECONDARY EDUCATION

DESCRIPTION	BUDGET ESTIMATES 2016-17	BUDGET FORECAST 2017-18	BUDGET FORECAST 2018-19
<b>AMOUNT IN PKR</b>			
<b>NC21073 ELEMENTARY AND SECONDARY EDUCATION</b>	<b>5,818,068,000</b>	<b>6,396,542,000</b>	<b>7,038,471,000</b>
Non-Salary	5,223,388,000	5,744,315,000	6,319,778,000
Salary	594,681,000	652,228,000	718,693,000

## GUIDELINES

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. Ceilings are communicated for a three-year time horizon on the basis of forward budget estimates '2016-19' under MTF. This will surely help your Department to prioritize activities within the available fiscal space.
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7. Those Departments which are either already in receipt of or envisaging the receipt of "Grants/Foreign Project Assistance" from any source other than the "Provincial Consolidated Fund" during any of the three years' time period i.e. 2016-19, shall realistically and accurately finalize ceilings thereof in consultation with P & D and Finance Department. A detailed bifurcation of which shall be consolidated in the overall departmental budget on the prescribed LD & BM Forms.



8. The Elementary & Secondary Education Department may supplement their budget estimates for 2016-19 with a few additional budget statements reasonably depicting key information segregated at appropriate level, as per the coding structure of new Chart of Accounts.

# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

## RELIEF, REHABILITATION AND SETTLEMENT DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2016-17 & Budget Estimates for Service Delivery/OBB (2016-19), for the next three years i.e. '2016-19' are given below:

DEMAND NO: 47: RELIEF, REHABILITATION, SETTLEMENT & CIVIL DEFENCE

DESCRIPTION	BUDGET ESTIMATES 2016-17	BUDGET FORECAST 2017-18	BUDGET FORECAST 2018-19
AMOUNT IN PKR			
<b>NC21074 RELIEF REHABILITATION AND SETTLEMENT</b>	<b>678,907,000</b>	<b>733,689,000</b>	<b>795,556,000</b>
Non-Salary	260,715,000	286,551,000	314,987,000
Salary	418,193,000	447,138,000	480,569,000

## GUIDELINES

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. Ceilings are communicated for a three-year time horizon on the basis of forward budget estimates '2016-19' under MTF. This will surely help your Department to prioritize activities within the available fiscal space.
2. The idea behind communication of ceilings is that within the given ceilings, Departments can prioritize activities. For example, Departments based on their plans can increase the funding for specific trainings and at the same time decrease funding for the corresponding amounts for certain other activities for which outputs are not well defined. As, fiscal constraint is a fundamental reality of Output Based Budgeting.
3. Ceilings do not mean more funds rather it means prioritizing funds within the fiscal constraints. Similarly, ceilings do not mean that funds will be released upfront to the Departments, it means that the amount committed to the Department will not change, bringing the element of predictability in the fund management.
4. While distributing these ceilings among the spending units/DDOs, adherence to respective rules and regulations in vogue and the economy measures notified by the Finance Department must be ensured.
5. These indicative budgetary ceilings are for the "Current Budget" only out of the Provincial Consolidated Fund.
6. The Indicative "Development Budget Ceilings" from the Provincial Consolidated Fund will be communicated separately by the P & D Department in due course of time as per the budget calendar.
7. Those Departments which are either already in receipt of or envisaging the receipt of "Grants/Foreign Project Assistance" from any source other than the "Provincial Consolidated Fund" during any of the three years' time period i.e. 2016-19, shall realistically and accurately finalize ceilings thereof in consultation with P & D and Finance Department. A detailed bifurcation of which shall be consolidated in the overall departmental budget on the prescribed LD & BM Forms.



# INDICATIVE BUDGETARY CEILINGS (2016-19) CURRENT BUDGET

## FOOD DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2016-17 & Budget Estimates for Service Delivery/OBB (2016-19), for the next three years i.e. '2016-19' are given below:

### **DEMAND NO: 49: STATE TRADING IN FOOD GRAINS AND SUGAR**

DESCRIPTION	BUDGET ESTIMATES 2016-17	BUDGET FORECAST 2017-18	BUDGET FORECAST 2018-19
AMOUNT IN PKR			
<b>NC11054 STATE TRADING IN FOOD GRAINS AND SUGAR</b>	<b>86,834,190,000</b>	<b>88,011,613,000</b>	<b>89,309,337,000</b>
Non-Salary	86,458,456,000	87,601,688,000	88,859,923,000
Salary	375,735,000	409,925,000	449,415,000
<b>NC14054 STATE TRADING IN FOOD GRAINS AND SUGAR</b>	<b>1,210,000,000</b>	<b>1,331,000,000</b>	<b>1,464,100,000</b>
Non-Salary	1,210,000,000	1,331,000,000	1,464,100,000

## GUIDELINES

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. Ceilings are communicated for a three-year time horizon on the basis of forward budget estimates '2016-19' under MTF. This will surely help your Department to prioritize activities within the available fiscal space.
2. The idea behind communication of ceilings is that within the given ceilings, Departments can prioritize activities. For example, Departments based on their plans can increase the funding for specific trainings and at the same time decrease funding for the corresponding amounts for certain other activities for which outputs are not well defined. As, fiscal constraint is a fundamental reality of Output Based Budgeting.
3. Ceilings do not mean more funds rather it means prioritizing funds within the fiscal constraints. Similarly, ceilings do not mean that funds will be released upfront to the Departments, it means that the amount committed to the Department will not change, bringing the element of predictability in the fund management.
4. While distributing these ceilings among the spending units/DDOs, adherence to respective rules and regulations in vogue and the economy measures notified by the Finance Department must be ensured.
5. These indicative budgetary ceilings are for the "Current Budget" only out of the Provincial Consolidated Fund.
6. The Indicative "Development Budget Ceilings" from the Provincial Consolidated Fund will be communicated separately by the P & D Department in due course of time as per the budget calendar.
7. Those Departments which are either already in receipt of or envisaging the receipt of "Grants/Foreign Project Assistance" from any source other than the "Provincial Consolidated Fund"

during any of the three years' time period i.e. 2016-19, shall realistically and accurately finalize ceilings thereof in consultation with P & D and Finance Department. A detailed bifurcation of which shall be consolidated in the overall departmental budget on the prescribed LD & BM Forms.