



Budget Strategy Paper (I)

Fiscal Year 2018-19

Finance Department
Government of Khyber Pakhtunkhwa

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The Budget Strategy Paper (I) is aimed to ensure an orderly budget process by provisioning sufficient time and information on underlying procedures and assumptions to allow well informed formulation of budget proposals. It serves as a key instrument under the top-down component of Medium Term Budgetary Framework outlining the aggregate revenue and expenditure projections for the next term of three years i.e. 2018/21. Accordingly, it helps achieve aggregate fiscal discipline and strategic resource distribution via communication of three years indicative budgetary ceilings at sectoral level.

The fiscal modeling depicted by Budget Strategy Paper (I) provides initial indicative fiscal status of the Province. It gets refined as part of the annual budget cycle based on the actual resource realization and expenditure requirements and is accordingly firmed up during the last quarter of the current FY 2017-18 via Budget Strategy Paper (II).

1) Overview of Budget Outturn Current FY 2017-18

This section provides an overview of the budget outturn during current fiscal year up till 18th Dec, 2017.

1. Aggregate Revenue Outturn	The aggregate revenue outturn remained 33% of the budget estimates for 2017-18. The first half of 2017-18 i.e. 1 st Jul, 2017 till 18 th Dec, 2017 witnessed a shortfall of about Rs. 55 billion against the proportionate revenue budget estimates. Foreign Project Assistance under Development Receipts has the greatest short fall to the tune of Rs. 29 billion with General Revenue Receipts recording a shortfall of Rs. 21 billion.																																																											
2. Revenue Outturn by Composition	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Head</th> <th style="width: 10%;">Budget Estimates 2017-18</th> <th style="width: 10%;">Prop: for 5 Months</th> <th style="width: 10%;">Actuals</th> <th style="width: 10%;">Shortfall/ Excess</th> <th style="width: 10%;">Receipts as % of BE</th> </tr> </thead> <tbody> <tr> <td colspan="6" style="text-align: center;">A-General Revenue Receipts</td> </tr> <tr> <td>Federal Tax</td> <td>326.00</td> <td>135.83</td> <td>124.69</td> <td>-11.14</td> <td>38</td> </tr> <tr> <td>1 % for War on Terror</td> <td>39.17</td> <td>16.32</td> <td>14.98</td> <td>-1.34</td> <td>38</td> </tr> <tr> <td>Straight Transfers</td> <td>24.68</td> <td>10.28</td> <td>7.55</td> <td>-2.74</td> <td>31</td> </tr> <tr> <td>Net Hydel Profit</td> <td>20.79</td> <td>8.66</td> <td>0.00</td> <td>-8.66</td> <td>0</td> </tr> <tr> <td>Arrears of NHP</td> <td>15.00</td> <td>6.25</td> <td>17.72</td> <td>11.47</td> <td>118</td> </tr> <tr> <td>Provincial Own Receipts</td> <td>45.22</td> <td>18.84</td> <td>10.48</td> <td>-8.36</td> <td>23</td> </tr> <tr> <td>Total General Revenue Receipts (A)</td> <td>470.85</td> <td>196.19</td> <td>175.41</td> <td>-20.78</td> <td>37</td> </tr> </tbody> </table>						Head	Budget Estimates 2017-18	Prop: for 5 Months	Actuals	Shortfall/ Excess	Receipts as % of BE	A-General Revenue Receipts						Federal Tax	326.00	135.83	124.69	-11.14	38	1 % for War on Terror	39.17	16.32	14.98	-1.34	38	Straight Transfers	24.68	10.28	7.55	-2.74	31	Net Hydel Profit	20.79	8.66	0.00	-8.66	0	Arrears of NHP	15.00	6.25	17.72	11.47	118	Provincial Own Receipts	45.22	18.84	10.48	-8.36	23	Total General Revenue Receipts (A)	470.85	196.19	175.41	-20.78	37
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Head	Budget Estimates 2017-18	Prop: for 5 Months	Actuals	Shortfall/ Excess	Receipts as % of BE
B- General Capital Receipts					
Capital Receipts	0.25	0.10	0.03	-0.08	10
Recoveries from HDF	15.00	6.25	0.00	-6.25	0
Borrowing Domestic Loan	10.00	4.17	0.00	-4.17	0
Total General Capital Receipts (B)	25.25	10.52	0.03	-10.49	0
Foreign Projects Assistance	82.00	34.17	5.07	-29.10	6
Cash Balance / Savings	24.90	10.37	16.10	5.73	65
Total Development Receipts (C)	106.90	44.54	21.17	-23.37	20
Grand Total (A+B+C) =	603.00	251.25	196.60	-54.65	33

3. Aggregate Expenditure Outturn	The aggregate expenditure outturn remained 25% of the budget estimates and 53% of the released budget for 2017-18. The first half of 2017-18 i.e. 1 st Jul, 2017 till 18 th Dec, 2017 witnessed lowest utilization of the District Development Funds i.e. a mere utilization of 1% of the budget estimates and 15% of the released budget for 2017-18. The Foreign Project Assistance component of ADP also recorded significant underutilization i.e. a mere 2% of the budget estimates and 28% of the released budget for 2017-18 could be utilized.
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S.No	Expenditure Head	Budget Estimates 2017-18	Releases	Expenditure	Exp as % of BE	Exp as % of Rel
A	Current Expenditure	395.0	216.0	119.9	30	56
i	Salary	218.0	124.7	77.0	35	62
ii	Non-Salary	170.0	88.7	40.3	24	45
iii	Capital	7.0	2.6	2.6	38	100
B	ADP	126.0	61.8	29.5	23	48
i	Provincial	98.0	59.1	29.1	30	49
ii	District	28.0	2.7	0.4	1	15
Total (A+B)		521.0	277.8	149.4	29	54
iii	FPA	82.0	5.2	1.4	2	28
Grand Total		603.0	283.1	150.8	25	53
IV	PSDP	0.0	0.8	0.2	0	26



2) Economic Outlook

GDP size is the main indicator of economic health and thus the major determinant for budget size, both at national as well as sub-national level. High GDP growth rate may trigger enhanced revenue collection by federal government which results in increased federal transfers. In order to figure out relationship between GDP size and budget estimates of Khyber Pakhtunkhwa, actual GDP figures are taken from Pakistan Bureau of Statistics, from 2011-12 to 2016-17. To get projected GDP figures for outer years, growth rates are used as estimated in latest IMF country report.

	Year	GDP of Pakistan	Growth Rate Projections (in percent)*		
			Real GDP Growth	DGP Deflator	Nominal GDP
PBS Data	2011-12	19,361,511	3.62	6.09	9.71
	2012-13	21,503,341	3.7	7.1	10.8
	2013-14	24,028,897	4.1	7.4	11.5
	2014-15	26,089,690	4.1	4.3	8.4
	2015-16	27,429,292	4.5	0.6	5.1
	2016-17	29,895,963	5.3	3.5	8.8
Projections	2017-18	32,736,079	5.5	4	9.5
	2018-19	36,369,784	6	5.3	11.1
	2019-20	40,479,570	5.7	5	11.3
	2020-21	44,972,802	5.9	5.1	11.1
	2021-22	50,009,756	5.9	5	11.2

IMF Country Report No. 17/212

Since GDP size alone cannot be a good indicator for a sound economic analysis, other key economic indicators have also been used for arriving at a good Multivariate Regression Model. These include Inflation Rate, Unemployment Rate and Tax-to-GDP ratio for previous six years and outer five years. Inflation rates require compensatory adjustment in anticipated expenditures to catch up with the existing level. Similarly, high unemployment rates would force the government subsidize various items especially food intakes while pushing for pursuing strategies to trigger economic growth and job creation.

	Year	Key Indicators (in percent) *		
		Inflation Rate	Un-employment Rate	Tax-to-GDP Ratio
Actual Data	2011-12	13.3	6	9.19
	2012-13	11.3	6	10.1
	2013-14	5.9	6	11.18
	2014-15	8.2	6	9.99
	2015-16	3.2	5.9	10.5
	2016-17	3.2	6	12.8
Projections	2017-18	3.9	6	14
	2018-19	5	6.1	14.1
	2019-20	5	6.1	14.2
	2020-21	5	6.2	14.2



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Year	Key Indicators (in percent) *		
	Inflation Rate	Un-employment Rate	Tax-to-GDP Ratio
2021-22	5	6.3	14.2

* Sources: World Bank and IMF

Provincial tax and non-tax receipts would greatly depend upon concerted efforts of the provincial revenue management organizations, though impact of the national economy would still play significant role. Law and order situation and persistency of stagnation in provincial economy will continue to challenge effective role of Provincial Government in enhancing its own revenues.

3) Medium Term Fiscal Framework

Rs. in Million

	BE 2016-17	RE 2016-17	BE 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21
Total Revenue	505,000	516,987	603,000	563,000	623,000	675,000
Federal Transfers	346,184	343,547	389,854	468,647	540,373	587,429
Federal Tax Assignment	293,694	286,140	326,001	394,745	458,884	493,829
1% for War on Terror	35,289	34,382	39,171	44,078	50,502	55,711
Straight Transfers	17,200	23,025	24,682	29,824	30,987	37,889
Provincial Tax & Non-Tax Revenue	49,507	32,468	45,215	37,279	42,112	48,331
Provincial Tax Receipts	18,171	18,204	22,307	21,525	23,996	27,497
Property tax	218	150	180	900	1,035	1,190
General Sales Tax(Provincial)	10,000	10,000	13,653	14,260	15,641	17,889
Excise duties	42	42	42	28	32	37
Stamp duties	890	890	900	1,183	1,361	1,565
Motor vehicles tax	1,252	1,252	1,300	1,171	1,347	1,549
Infrastructure Dev Cess	1,100	1,100	1,100	542	623	717
Other Receipts	4,669	4,770	5,132	3,441	3,957	4,551
Provincial Non-Tax Receipts	31,336	14,264	22,908	15,753	18,116	20,834
Interest	116	116	116	20	23	27
Irrigation	560	560	575	279	321	370
Hydel Own Generation	3,630	3,630	3,630	1,787	2,055	2,363
Commercialization of Govt. Property	12,700	-	8,200	-	-	-
Forest	5,500	-	-	-	-	-
Other Departments-Receipts	8,830	9,958	10,387	13,667	15,717	18,075
Profits from Hydro electricity	18,704	18,704	20,785	21,824	22,915	24,061
Financing From HDF	15,000	15,000	15,000	-	-	-
Financing From Past Savings/Cash	-	-	-	-	-	-
Balance/Operational Shortfall/Expected less Expenditure	11,855	65,309	24,896	-	-	-
Grants	27,180	24,020	29,442	15,000	12,940	10,702
Development & Non-Development(Federal)	-	4,081	-	-	-	-
Incentive on Cash Balance	300	-	-	-	-	-
Foreign Grants (PDMA)	-	447	-	-	-	-
Foreign Grants (FPA)	26,880	19,491	29,442	15,000	12,940	10,702
Capital Receipts	21,570	2,940	62,808	5,250	4,659	4,476
Recovery of Investment & loans	250	418	250	250	250	250
Domestic Loan	12,200	-	10,000	-	-	-
Foreign Loans (FPA)	9,120	2,522	52,558	5,000	4,409	4,226
NHP arrears	15,000	15,000	15,000	15,000	-	-
Total Expenditure	505,000	516,987	603,000	563,000	623,000	675,000
Current Expenditure	333,000	338,601	388,000	427,557	459,898	495,455
Salary	76,415	77,139	96,622	108,703	110,696	112,727
Pension	40,905	48,108	53,000	58,300	64,130	70,543



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	BE 2016-17	RE 2016-17	BE 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21
Non-Salary O&M and Contingency	41,039	46,578	51,892	57,824	64,475	71,933
Subsidy	2,900	2,900	2,900	2,900	2,900	2,900
Investment & committed contribution	24,000	24,000	28,000	28,000	28,000	28,000
Interest Payments	13,000	7,601	8,000	8,800	9,680	10,648
Transfer to Local Government	134,741	132,276	147,586	163,030	180,018	198,704
Local Councils	4,716	5,383	5,187	5,706	6,277	6,904
District Salary	112,585	108,853	121,378	134,201	148,306	163,821
District Non Salary	17,440	18,040	21,021	23,123	25,435	27,979
Capital Expenditure	11,000	6,290	7,000	7,141	7,846	8,622
Domestic Debt	-	-	-	-	-	-
Federal Debt	4,710	-	-	-	-	-
Foreign Debt	6,200	6,200	6,410	7,051	7,756	8,532
Initiatives & Others	90	90	590	90	90	90
Fiscal Space	161,000	172,096	208,000	128,302	155,256	170,923
Development Expenditure	161,000	172,096	208,000	128,302	155,256	170,923
ADP(Provincial)	91,100	111,373	98,000	75,811	96,534	109,196
ADP(Districts)	33,900	33,961	28,000	32,491	41,372	46,798
PSDP	-	4,748	-	-	-	-
Foreign Project Assistance	36,000	22,014	82,000	20,000	17,349	14,928
Total Revenue	505,000	516,987	603,000	563,000	623,000	675,000
Total Expenditure	505,000	516,987	603,000	563,000	623,000	675,000
Surplus /Deficit	-	-	-	-	-	-

Assumptions & Basis of Medium Term Projections

<p>The total budget size for 2018-19 anticipates 7% reduction from the budget 2017-18 mainly attributable to Foreign Project Assistance (FPA) for BRT Project; ambitious Provincial Own Source Revenue and Borrowings during 2017-18.</p>		
Revenue	<p>1. Federal Transfers</p>	<p>Federal Tax Assignment, 1% for war on terror and Straight Transfers are based on relevant macro-economic indicators including the average growth in GDP, Inflation, Unemployment and Tax-to-GDP ratio.</p>
	<p>2. Provincial Tax & Non-Tax Revenue</p>	<p>The Provincial Own Source Revenue is anticipated to be 82% of the budget estimates for 2017-18 because of excluding the Rs. 8 billion revenue target under Commercialization of Government Property during 2018-19. This underpins a more realistic revenue forecast, as no realization could be effected during 2017-18 under the subject head.</p>
	<p>3. Profits from Hydro Electricity</p>	<p>5% growth is expected due to additional production of electricity in the Province.</p>
	<p>4. Capital Receipts</p>	<p>Mainly comprising of Foreign Project Assistance and average actualization of FPA is about 20 to 25%, so 25% FPA of 2017-18 has been projected for 2018-19.</p>
<p>The total current budget comprising of revenue and capital components is projected with a growth of 9% over last year budget for 2018-19. This growth rate is assumed on the basis of enhancement of salary package, creation of new posts, and price hikes in utilities etc.</p>		
Expenditure	<p>1. Wages</p>	<p>Inclusive of provision for regular/sanctioned positions as well as creation of new posts in the medium term, 20% increase in basic pay on account of pay revision 2017, effect of annual increment, provision for expected pay increase.</p>
	<p>2. Pension</p>	<p>10% increase projected on account of enhancement in pension and new pensioners</p>
	<p>3. O&M and Contingency</p>	<p>Inclusive of provision for regular/on-going as well as new expenditures in the medium term. Aggregate 11% increase resulted from projections at detailed level.</p>



4. Transfer to Local Governments	The Lumpsum Provision of BE 2017-18 (Rs.11.657 billion) distributed amongst the Districts on the basis of their respective salary share and added with their existing provision. 10% provision for the expected pay increase has also been added. Similarly, the non-salary provision has enhanced by 10% as resulted from the detail level projection.
5. Debt Management	Comprises of interest and domestic and foreign debt payments. The Federal debt has already been retired but 10% increase has been added to provision for repayment of new foreign loans.
6. Investment & Committed Contributions	Capped at the existing level.

4) Revised Budget Call Circular

The Budget Call Circular (BCC) for FY 2018/19 (Annex-I) is premised on the principles of simplicity, standardization, and optimal use of Government Financial Management Information System. Salient features of the revised BCC include:

- i. An improved and all inclusive structural layout
- ii. Entails broader guidelines on a) Budget Strategy Paper & Indicative Budgetary Ceilings; b) Economy Measures; c) Parameters for Re-appropriations, Budget Estimates and Revised Estimates; d) Business Processes for budgeting Receipts and Salary, Non-Salary and Development portfolios; and e) Guidelines for Output Based Budgeting
- iii. Reduced and improved Budget Forms & Formats
- iv. A more logical and consistent budget calendar
- v. Creation of Specialize Help Desks within Finance Department to support departments during budget preparation cycle

5) Result Oriented Budgeting – Institutional Framework

Optimal realization of the socio-economic outcomes of the Province via attainment of aggregate fiscal discipline and value for money warrants an institutional framework to foster credible, realistic, accountable and responsive budgeting system. In this backdrop, the following sub-components to complement the existing system effective FY 2018/19:

- i. The revenue mobilization measures of the Government will be complemented with the following pre-requisites:
 - a. Finalization of assessment studies regarding potential revenue by each revenue generating department latest by end of Mar, 2018. This is to serve as the basis for revision of fiscal forecasts under Medium Term Fiscal Framework-II 2018/21. The conventional incremental approaches to revenue forecasts for own source revenue did not help to realize the province own revenue from tax and non-tax sources up to their full potential.
 - b. Initiation of Revenue Audit under Internal Audit Functionality as specialized audit function on pilot basis in Excise & Taxation Department including KP Revenue Authority during FY 2018/19 with subsequent roll-out/scale-up.



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- c. Instilling institutional framework to integrate the own source revenue regime with well-defined horizontal linkages to help optimally realize the revenue potential of the Province.
- ii. The Value for Money (VfM) perspective to annual planning and budgeting requires oversight mechanism to review and guide the sectoral performance against performance benchmarks committed under Output Based Budgeting. A two layered oversight mechanism to be made effective from FY 2018/19.
 - a. Regular/continuous performance review of all sectors by Finance Department to make informed decision making around all budgetary matters based on delivery of results by each sector.
 - b. Quarterly review under the Chair of Chief Secretary to take stock of progress update of each sector based on the input/guidance of Finance Department.
- iii. Attainment of aggregate fiscal discipline and prioritized resource distribution require a consistent and well complied approach to the Medium Term Fiscal Framework. Hence, the budgetary proposals to ordinarily stand restricted within the aggregate fiscal constraint.
- iv. No re-appropriations/budgetary adjustments in the development budget will be permissible during the first quarter of FY 2018/19.

6) Indicative Aggregate Expenditure Ceilings¹

Rs. in Million

Expenditure	BE 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21
Revenue	388,000	427,557	459,898	495,455
Capital	7,000	7,141	7,846	8,622
Development	208,000	128,302	155,256	170,923
ADP – Local	98,000	75,811	96,534	109,196
District ADP	28,000	32,491	41,372	46,798
ADP – Foreign	82,000	20,000	17,350	14,928
Grand Total	603,000	563,000	623,000	675,000

7) Indicative Departmental Expenditure Ceilings – Current Expenditure²

Account - I: Current Expenditure (Revenue)

(In Rupees)

	BE 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21
ADMINISTRATION OF JUSTICE	5,082,712,000	5,568,887,000	5,781,834,000	6,014,798,000
NC21015				
ADMINISTRATION OF JUSTICE	3,895,217,000	4,263,909,000	4,423,658,000	4,597,991,000
Salary	3,185,470,500	3,464,673,000	3,522,679,000	3,581,293,000
Non Salary	709,746,500	799,236,000	900,979,000	1,016,698,000
NC24015				
ADMINISTRATION OF JUSTICE	1,187,495,000	1,304,978,000	1,358,176,000	1,416,807,000

¹Lump sum provisions included in overall expenditure forecasts.

²Lump sum provisions excluded from Budget Estimates (B.Es 2017-18) & Indicative Budgetary Ceilings



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	BE 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21
Salary	939,669,500	1,026,241,000	1,044,253,000	1,062,817,000
Non Salary	247,825,500	278,737,000	313,923,000	353,990,000
AGRICULTURE	3,024,828,000	3,446,474,000	3,623,697,000	3,818,349,000
NC21023 AGRICULTURE	1,913,638,000	2,131,865,000	2,239,831,000	2,358,190,000
Salary	1,372,220,000	1,524,552,000	1,558,125,000	1,592,458,000
Non Salary	541,418,000	607,313,000	681,706,000	765,732,000
NC21024 FISHERIES	115,893,000	131,084,000	135,267,000	139,757,000
Salary	103,228,000	116,671,000	118,857,000	121,067,000
Non Salary	12,665,000	14,413,000	16,410,000	18,690,000
NC21025 ANIMAL HUSBANDRY	965,297,000	1,150,336,000	1,213,906,000	1,284,078,000
Salary	633,188,000	779,579,000	799,153,000	819,225,000
Non Salary	332,109,000	370,757,000	414,753,000	464,853,000
NC21026 CO-OPERATION	30,000,000	33,189,000	34,693,000	36,324,000
Salary	23,635,000	26,040,000	26,656,000	27,279,000
Non Salary	6,365,000	7,149,000	8,037,000	9,045,000
AUQAF, RELIGIOUS, MINORITY & HAJJ	77,643,000	86,602,000	93,044,000	100,102,000
NC21045 AUQAF, RELIGIOUS, MINORITY & HAJJ	77,643,000	86,602,000	93,044,000	100,102,000
Salary	24,340,000	27,885,000	28,360,000	28,839,000
Non Salary	53,303,000	58,717,000	64,684,000	71,263,000
COMMUNICATION AND WORKS DEPARTMENT	5,502,178,000	6,194,808,000	6,761,389,000	7,407,260,000
NC21018 COMMUNICATION AND WORKS DEPARTMENT	2,567,780,000	2,820,526,000	2,881,266,000	2,945,452,000
Salary	2,417,520,000	2,651,810,000	2,691,667,000	2,732,213,000
Non Salary	150,260,000	168,716,000	189,599,000	213,239,000
NC21019 ROADS HIGHWAYS & BRIDGES (REPAIR)	2,202,200,000	2,532,530,000	2,912,410,000	3,349,271,000
Non Salary	2,202,200,000	2,532,530,000	2,912,410,000	3,349,271,000
NC21020 BUILDING & STRUCTURE (REPAIR)	728,183,000	837,135,000	962,403,000	1,106,431,000
Non Salary	728,183,000	837,135,000	962,403,000	1,106,431,000
NC24020 BUILDING & STRUCTURE (REPAIR)	4,015,000	4,617,000	5,310,000	6,106,000
Non Salary	4,015,000	4,617,000	5,310,000	6,106,000
DEBT SER. (APPRO. FOR REDUCTION OR	-	-	-	-
NC24052 DEBT SER. (APPRO. FOR REDUCTION OR	-	-	-	-
Non Salary	-	-	-	-
DEBT SERVICING (INTEREST PAYMENT)	8,000,000,000	8,800,000,000	9,680,000,000	10,648,000,000
NC24051 DEBT SERVICING (INTEREST PAYMENT)	8,000,000,000	8,800,000,000	9,680,000,000	10,648,000,000
Non Salary	8,000,000,000	8,800,000,000	9,680,000,000	10,648,000,000
DISTRICT NON SALARY	6,159,024,000	6,774,929,000	7,452,417,000	8,197,659,000
NC21049 DISTRICT NON	6,159,024,000	6,774,929,000	7,452,417,000	8,197,659,000



Budget Strategy Paper (I)
FY 2018-19

	BE 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21
SALARY				
Non Salary	6,159,024,000	6,774,929,000	7,452,417,000	8,197,659,000
DISTRICT SALARY	109,720,873,000	121,377,873,000	134,200,574,000	148,305,542,000
NC21068 DISTRICT SALARY	109,720,873,000	121,377,873,000	134,200,574,000	148,305,542,000
Salary	109,720,873,000	121,377,873,000	134,200,574,000	148,305,542,000
ELEMENTARY AND SECONDARY EDUCATION	755,984,000	859,764,000	882,701,000	906,855,000
NC21073 ELEMENTARY AND SECONDARY EDUCATION	755,984,000	859,764,000	882,701,000	906,855,000
Salary	699,878,000	796,442,000	811,199,000	826,077,000
Non Salary	56,106,000	63,322,000	71,502,000	80,778,000
ENERGY AND POWER DEPARTMENT	79,026,000	96,870,000	100,417,000	104,231,000
NC21071 ENERGY AND POWER DEPARTMENT	79,026,000	96,870,000	100,417,000	104,231,000
Salary	67,463,000	83,799,000	85,633,000	87,500,000
Non Salary	11,563,000	13,071,000	14,784,000	16,731,000
ENVIRONMENT AND FORESTRY	2,611,095,000	2,939,378,000	3,032,974,000	3,134,733,000
NC21027 ENVIRONMENT AND FORESTRY	2,167,795,000	2,427,498,000	2,499,006,000	2,576,684,000
Salary	1,894,721,000	2,117,906,000	2,147,713,000	2,177,760,000
Non Salary	273,074,000	309,592,000	351,293,000	398,924,000
NC21028 FORESTRY (WILDLIFE)	443,300,000	511,880,000	533,968,000	558,049,000
Salary	357,099,000	413,863,000	422,465,000	431,148,000
Non Salary	86,201,000	98,017,000	111,503,000	126,901,000
EXCISE AND TAXATION DEPARTMENT	986,103,000	1,092,671,000	1,158,444,000	1,230,364,000
NC21010 EXCISE AND TAXATION DEPARTMENT	986,103,000	1,092,671,000	1,158,444,000	1,230,364,000
Salary	512,521,000	568,984,000	579,201,000	589,503,000
Non Salary	473,582,000	523,687,000	579,243,000	640,861,000
FINANCE DEPARTMENT	1,263,096,000	1,438,468,000	1,526,429,000	1,624,134,000
NC21003 TREASURIES	353,442,000	408,562,000	421,777,000	435,946,000
Salary	316,647,000	366,790,000	374,306,000	381,950,000
Non Salary	36,795,000	41,772,000	47,471,000	53,996,000
NC21004 FINANCE DEPARTMENT	765,983,000	867,979,000	938,264,000	1,017,133,000
Salary	355,639,000	404,425,000	414,241,000	424,365,000
Non Salary	410,344,000	463,554,000	524,023,000	592,768,000
NC21005 LOCAL FUND AUDIT	143,671,000	161,927,000	166,388,000	171,055,000
Salary	136,886,000	154,170,000	157,518,000	160,910,000
Non Salary	6,785,000	7,757,000	8,870,000	10,145,000
GENERAL ADMINISTRATION	3,274,784,000	3,725,049,000	3,957,768,000	4,217,582,000
NC21002 GENERAL ADMINISTRATION	2,733,766,000	3,124,288,000	3,305,676,000	3,508,825,000
Salary	1,775,927,000	2,037,416,000	2,071,418,000	2,106,175,000
Non Salary	957,839,000	1,086,872,000	1,234,258,000	1,402,650,000
NC24002 GENERAL	541,018,000	600,761,000	652,092,000	708,757,000



Budget Strategy Paper (I)
FY 2018-19

	BE 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21
ADMINISTRATION				
Salary	127,126,000	143,103,000	145,932,000	148,831,000
Non Salary	413,892,000	457,658,000	506,160,000	559,926,000
GOVT INVESTMENT & COMMITTED CONTRIBUTION	28,000,000,000	28,000,000,000	28,000,000,000	28,000,000,000
NC21043 GOVT INVESTMENT & COMMITTED CONTRIBUTION	28,000,000,000	28,000,000,000	28,000,000,000	28,000,000,000
Non Salary	28,000,000,000	28,000,000,000	28,000,000,000	28,000,000,000
GRANT TO LOCAL COUNCILS	4,218,966,000	4,640,863,000	5,104,949,000	5,615,444,000
NC21050 GRANT TO LOCAL COUNCILS	4,218,966,000	4,640,863,000	5,104,949,000	5,615,444,000
Non Salary	4,218,966,000	4,640,863,000	5,104,949,000	5,615,444,000
HEALTH	31,996,385,000	35,761,844,000	37,620,370,000	39,680,344,000
NC21017 HEALTH	31,996,385,000	35,761,844,000	37,620,370,000	39,680,344,000
Salary	22,123,372,000	24,603,181,000	25,002,703,000	25,406,266,000
Non Salary	9,873,013,000	11,158,663,000	12,617,667,000	14,274,078,000
HIGHER EDUCATION, ARCHIVES & LIBRARIES	10,207,387,000	11,625,573,000	11,948,269,000	12,286,290,000
NC21016 HIGHER EDUCATION, ARCHIVES & LIBRARIES	10,207,387,000	11,625,573,000	11,948,269,000	12,286,290,000
Salary	9,473,715,000	10,797,066,000	11,012,222,000	11,228,242,000
Non Salary	733,672,000	828,507,000	936,047,000	1,058,048,000
HOME DEPARTMENT	35,714,477,000	41,095,013,000	41,996,036,000	42,955,529,000
NC21011 HOME DEPARTMENT	843,047,000	960,533,000	995,445,000	1,033,006,000
Salary	740,902,000	843,727,000	861,823,000	880,095,000
Non Salary	102,145,000	116,806,000	133,622,000	152,911,000
NC21013 JAILS & CONVICTS SETTLEMENT	1,790,888,000	2,097,027,000	2,221,857,000	2,361,258,000
Salary	1,228,865,000	1,452,152,000	1,481,834,000	1,511,959,000
Non Salary	562,023,000	644,875,000	740,023,000	849,299,000
NC21014 POLICE	33,080,542,000	38,037,453,000	38,778,734,000	39,561,265,000
Salary	30,505,521,000	35,220,448,000	35,689,552,000	36,165,792,000
Non Salary	2,575,021,000	2,817,005,000	3,089,182,000	3,395,473,000
HOUSING DEPARTMENT	28,942,000	33,887,000	34,948,000	36,080,000
NC21051 HOUSING DEPARTMENT	28,942,000	33,887,000	34,948,000	36,080,000
Salary	24,213,000	28,712,000	29,270,000	29,834,000
Non Salary	4,729,000	5,175,000	5,678,000	6,246,000
INDUSTRIES	2,670,802,000	3,009,605,000	3,137,752,000	3,276,278,000
NC21030 INDUSTRIES	447,206,000	513,599,000	535,026,000	558,485,000
Salary	353,254,000	407,318,000	414,743,000	422,293,000
Non Salary	93,952,000	106,281,000	120,283,000	136,192,000
NC21033 STATIONERY AND PRINTING	129,689,000	147,705,000	157,617,000	168,822,000
Salary	79,571,000	90,181,000	91,588,000	93,025,000
Non Salary	50,118,000	57,524,000	66,029,000	75,797,000
NC21036 TECHNICAL EDUCATION AND MANPOWER	2,093,907,000	2,348,301,000	2,445,109,000	2,548,971,000



Budget Strategy Paper (I)
FY 2018-19

	BE 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21
Salary	1,475,404,000	1,667,948,000	1,696,720,000	1,725,744,000
Non Salary	618,503,000	680,353,000	748,389,000	823,227,000
INFORMATION & PUBLIC RELATIONS	261,508,000	293,829,000	308,835,000	325,236,000
NC21038 INFORMATION & PUBLIC RELATIONS	261,508,000	293,829,000	308,835,000	325,236,000
Salary	174,129,000	196,490,000	200,353,000	204,281,000
Non Salary	87,379,000	97,339,000	108,482,000	120,955,000
INFORMATION TECHNOLOGY DEPARTMENT	79,014,000	91,414,000	95,801,000	100,623,000
NC21048 INFORMATION TECHNOLOGY DEPARTMENT	79,014,000	91,414,000	95,801,000	100,623,000
Salary	61,594,000	71,518,000	73,069,000	74,644,000
Non Salary	17,420,000	19,896,000	22,732,000	25,979,000
INTER PROVINCIAL COORDINATION DEPTT	42,056,000	46,681,000	47,719,000	48,822,000
NC21070 INTER PROVINCIAL COORDINATION DEPTT	42,056,000	46,681,000	47,719,000	48,822,000
Salary	32,524,000	36,785,000	37,410,000	38,044,000
Non Salary	9,532,000	9,896,000	10,309,000	10,778,000
IRRIGATION	3,516,124,000	3,878,261,000	4,139,951,000	4,435,470,000
NC21029 IRRIGATION	3,516,124,000	3,878,261,000	4,139,951,000	4,435,470,000
Salary	2,199,393,000	2,366,427,000	2,403,978,000	2,441,990,000
Non Salary	1,316,731,000	1,511,834,000	1,735,973,000	1,993,480,000
LABOUR	354,860,000	414,628,000	433,522,000	454,045,000
NC21037 LABOUR	354,860,000	414,628,000	433,522,000	454,045,000
Salary	256,677,000	305,319,000	311,741,000	318,275,000
Non Salary	98,183,000	109,309,000	121,781,000	135,770,000
LOCAL GOVERNMENT DEPARTMENT	1,990,297,000	2,190,223,000	2,402,618,000	2,636,605,000
NC21022 LOCAL GOVERNMENT DEPARTMENT	1,990,297,000	2,190,223,000	2,402,618,000	2,636,605,000
Salary	118,210,000	128,145,000	131,060,000	134,058,000
Non Salary	1,872,087,000	2,062,078,000	2,271,558,000	2,502,547,000
MINERAL DEVELOPMENT AND INSPECTORATE	493,657,000	557,492,000	578,058,000	600,097,000
NC21032 MINERAL DEVELOPMENT AND INSPECTORATE OF	493,657,000	557,492,000	578,058,000	600,097,000
Salary	421,816,000	476,476,000	486,651,000	496,917,000
Non Salary	71,841,000	81,016,000	91,407,000	103,180,000
PENSION	49,500,000,000	54,450,000,000	59,895,000,000	65,884,500,000
NC21041 PENSION	49,200,000,000	54,120,000,000	59,532,000,000	65,485,200,000
Non Salary	49,200,000,000	54,120,000,000	59,532,000,000	65,485,200,000
NC24041 PENSION	300,000,000	330,000,000	363,000,000	399,300,000
Non Salary	300,000,000	330,000,000	363,000,000	399,300,000
PLANNING & DEVELOPMENT DEPARTMENT	283,080,000	321,506,000	331,836,000	342,862,000
NC21006 PLANNING & DEVELOPMENT DEPARTMENT	238,780,000	271,292,000	279,743,000	288,726,000



Budget Strategy Paper (I)
FY 2018-19

	BE 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21
Salary	215,209,000	244,907,000	250,195,000	255,620,000
Non Salary	23,571,000	26,385,000	29,548,000	33,106,000
NC21007 BUREAU OF STATISTICS	44,300,000	50,214,000	52,093,000	54,136,000
Salary	37,767,000	42,757,000	43,579,000	44,412,000
Non Salary	6,533,000	7,457,000	8,514,000	9,724,000
POPULATION WELFARE	401,522,000	460,717,000	491,945,000	526,200,000
NC21047 POPULATION WELFARE	401,522,000	460,717,000	491,945,000	526,200,000
Salary	165,234,000	199,517,000	203,149,000	206,827,000
Non Salary	236,288,000	261,200,000	288,796,000	319,373,000
PROVINCIAL ASSEMBLY	936,202,000	1,012,617,000	1,055,273,000	1,102,706,000
NC21001 PROVINCIAL ASSEMBLY	244,202,000	258,827,000	275,258,000	293,747,000
Salary	174,201,000	178,326,000	182,682,000	187,284,000
Non Salary	70,001,000	80,501,000	92,576,000	106,463,000
NC24001 PROVINCIAL ASSEMBLY	692,000,000	753,790,000	780,015,000	808,959,000
Salary	541,397,000	587,072,000	594,962,000	603,037,000
Non Salary	150,603,000	166,718,000	185,053,000	205,922,000
PUBLIC HEALTH ENGINEERING	3,716,480,000	4,131,284,000	4,344,438,000	4,582,818,000
NC21021 PUBLIC HEALTH ENGINEERING	3,716,480,000	4,131,284,000	4,344,438,000	4,582,818,000
Salary	2,675,237,000	2,943,576,000	2,988,538,000	3,033,761,000
Non Salary	1,041,243,000	1,187,708,000	1,355,900,000	1,549,057,000
RELIEF REHABILITATION AND SETTLEMENT	915,483,000	948,955,000	1,005,167,000	1,067,682,000
NC21074 RELIEF REHABILITATION AND SETTLEMENT	915,483,000	948,955,000	1,005,167,000	1,067,682,000
Salary	689,960,000	689,913,000	707,607,000	725,859,000
Non Salary	225,523,000	259,042,000	297,560,000	341,823,000
REVENUE & ESTATE DEPARTMENT	605,776,000	667,245,000	697,753,000	730,970,000
NC21009 REVENUE & ESTATE DEPARTMENT	605,776,000	667,245,000	697,753,000	730,970,000
Salary	469,706,000	516,135,000	529,538,000	543,295,000
Non Salary	136,070,000	151,110,000	168,215,000	187,675,000
SOCIAL WELFARE, SPECIAL EDUCATION	423,368,000	470,785,000	506,398,000	545,562,000
NC21039 SOCIAL WELFARE, SPECIAL EDUCATION	423,368,000	470,785,000	506,398,000	545,562,000
Salary	129,524,000	146,805,000	149,098,000	151,414,000
Non Salary	293,844,000	323,980,000	357,300,000	394,148,000
SPORTS, CULTURE, TOURISM & MUSEUMS	421,260,000	475,910,000	499,000,000	524,080,000
NC21046 SPORTS, CULTURE, TOURISM & MUSEUMS	421,260,000	475,910,000	499,000,000	524,080,000
Salary	284,742,000	324,381,000	330,730,000	337,131,000



Budget Strategy Paper (I)
FY 2018-19

	BE 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21
Non Salary	136,518,000	151,529,000	168,270,000	186,949,000
SUBSIDIES	2,900,000,000	2,900,000,000	2,900,000,000	2,900,000,000
NC21042 SUBSIDIES	2,900,000,000	2,900,000,000	2,900,000,000	2,900,000,000
Non Salary	2,900,000,000	2,900,000,000	2,900,000,000	2,900,000,000
TRANSPORT & MASS TRANSIT DEPARTMENT	225,998,000	277,852,000	289,121,000	301,343,000
NC21072 TRANSPORT & MASS TRANSIT DEPARTMENT	225,998,000	277,852,000	289,121,000	301,343,000
Salary	181,856,000	228,081,000	232,935,000	237,845,000
Non Salary	44,142,000	49,771,000	56,186,000	63,498,000
ZAKAT & USHER DEPARTMENT	208,862,000	239,503,000	246,922,000	254,874,000
NC21040 ZAKAT & USHER DEPARTMENT	208,862,000	239,503,000	246,922,000	254,874,000
Salary	187,192,000	214,789,000	218,726,000	222,695,000
Non Salary	21,670,000	24,714,000	28,196,000	32,179,000
Grand Total	326,649,852,000	360,397,460,000	386,363,369,000	414,924,069,000

Account - I: Current Expenditure (Capital)In Rupees

Description	BE 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21
DEBT SERVICING (LOAN FROM FEDERAL GOVT.	6,410,000,000	7,051,000,000	7,756,000,000	8,532,000,000
NC14057 DEBT SERVICING (LOAN FROM FEDERAL GOVT.	6,410,000,000	7,051,000,000	7,756,000,000	8,532,000,000
Non Salary	6,410,000,000	7,051,000,000	7,756,000,000	8,532,000,000
LOANS AND ADVANCES	590,000,000	90,000,000	90,000,000	90,000,000
NC11053 LOANS AND ADVANCES	590,000,000	90,000,000	90,000,000	90,000,000
Non Salary	590,000,000	90,000,000	90,000,000	90,000,000
Total	7,000,000,000	7,141,000,000	7,846,000,000	8,622,000,000
Grand Total (Revenue + Capital)	333,649,852,000	367,538,460,000	394,209,369,000	423,546,069,000

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Capital Expenditure - Food (Account-II)

(In Rupees)

Description	BE 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21
FOOD DEPARTMENT	101,864,000,000	103,014,589,000	104,284,479,000	105,681,417,000
NC11054 STATE TRADING IN FOOD GRAINS AND SUGAR	85,764,000,000	86,804,589,000	87,953,479,000	89,217,317,000
Salary	442,314,000	446,566,000	454,856,000	463,315,000
Non Salary	85,321,686,000	86,358,023,000	87,498,623,000	88,754,002,000
NC14054 STATE TRADING IN FOOD GRAINS AND SUGAR	1,100,000,000	1,210,000,000	1,331,000,000	1,464,100,000
Non Salary	1,100,000,000	1,210,000,000	1,331,000,000	1,464,100,000



Budget Strategy Paper (I)
FY 2018-19

NC14056 DEBT SERVICING (FLOATING DEBT)	15,000,000,000	15,000,000,000	15,000,000,000	15,000,000,000
Non Salary	15,000,000,000	15,000,000,000	15,000,000,000	15,000,000,000

Ceilings for Districts (Current Budget)

(In Rupees)

	BE 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21
ABBOTTABAD	6,436,195,000	7,117,426,000	7,866,781,000	8,691,070,000
Salary	6,025,291,000	6,665,432,000	7,369,587,000	8,144,157,000
Non Salary	410,904,000	451,994,000	497,194,000	546,913,000
BANNU	5,120,607,000	5,662,755,000	6,259,117,000	6,915,114,000
Salary	4,819,790,000	5,331,856,000	5,895,128,000	6,514,727,000
Non Salary	300,817,000	330,899,000	363,989,000	400,387,000
BATTAGRAM	2,038,063,000	2,253,934,000	2,491,392,000	2,752,596,000
Salary	1,932,723,000	2,138,060,000	2,363,931,000	2,612,388,000
Non Salary	105,340,000	115,874,000	127,461,000	140,208,000
BUNER	3,496,627,000	3,866,875,000	4,274,149,000	4,722,149,000
Salary	3,297,765,000	3,648,127,000	4,033,526,000	4,457,464,000
Non Salary	198,862,000	218,748,000	240,623,000	264,685,000
CHARSADDA	5,590,837,000	6,183,437,000	6,835,297,000	7,552,344,000
Salary	5,369,237,000	5,939,677,000	6,567,161,000	7,257,394,000
Non Salary	221,600,000	243,760,000	268,136,000	294,950,000
CHITRAL	3,374,385,000	3,731,943,000	4,125,258,000	4,557,904,000
Salary	3,223,144,000	3,565,578,000	3,942,256,000	4,356,602,000
Non Salary	151,241,000	166,365,000	183,002,000	201,302,000
D.I.KHAN	6,667,402,000	7,373,433,000	8,150,068,000	9,004,365,000
Salary	6,294,275,000	6,962,993,000	7,698,584,000	8,507,733,000
Non Salary	373,127,000	410,440,000	451,484,000	496,632,000
DIR LOWER	6,431,867,000	7,113,534,000	7,863,367,000	8,688,184,000
Salary	6,164,371,000	6,819,288,000	7,539,697,000	8,332,147,000
Non Salary	267,496,000	294,246,000	323,670,000	356,037,000
DIR UPPER	3,309,705,000	3,660,196,000	4,045,736,000	4,469,830,000
Salary	3,127,119,000	3,459,351,000	3,824,807,000	4,226,808,000
Non Salary	182,586,000	200,845,000	220,929,000	243,022,000
HANGU	1,443,670,000	1,596,363,000	1,764,326,000	1,949,084,000
Salary	1,333,832,000	1,475,541,000	1,631,422,000	1,802,890,000
Non Salary	109,838,000	120,822,000	132,904,000	146,194,000
HARIPUR	5,317,391,000	5,880,019,000	6,498,910,000	7,179,689,000
Salary	4,948,314,000	5,474,034,000	6,052,327,000	6,688,448,000
Non Salary	369,077,000	405,985,000	446,583,000	491,241,000
KARAK	4,058,053,000	4,488,029,000	4,961,003,000	5,481,274,000
Salary	3,872,105,000	4,283,486,000	4,736,006,000	5,233,777,000
Non Salary	185,948,000	204,543,000	224,997,000	247,497,000
KOHAT	3,820,086,000	4,224,474,000	4,669,301,000	5,158,611,000
Salary	3,585,156,000	3,966,051,000	4,385,036,000	4,845,919,000
Non Salary	234,930,000	258,423,000	284,265,000	312,692,000
KOHISTAN	1,190,959,000	1,316,713,000	1,455,040,000	1,607,201,000
Salary	1,066,454,000	1,179,757,000	1,304,389,000	1,441,485,000



Budget Strategy Paper (I)
FY 2018-19

	BE 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21
Non Salary	124,505,000	136,956,000	150,651,000	165,716,000
KOHISTAN LOWER	955,679,000	1,057,006,000	1,168,465,000	1,291,070,000
Salary	922,539,000	1,020,552,000	1,128,366,000	1,246,961,000
Non Salary	33,140,000	36,454,000	40,099,000	44,109,000
LAKKI MARWAT	4,324,989,000	4,782,622,000	5,286,018,000	5,839,754,000
Salary	4,026,387,000	4,454,160,000	4,924,710,000	5,442,315,000
Non Salary	298,602,000	328,462,000	361,308,000	397,439,000
MALAKAND	3,661,336,000	4,049,029,000	4,475,491,000	4,944,599,000
Salary	3,453,708,000	3,820,638,000	4,224,261,000	4,668,246,000
Non Salary	207,628,000	228,391,000	251,230,000	276,353,000
MANSEHRA	7,389,806,000	8,172,389,000	9,033,229,000	9,980,153,000
Salary	6,984,859,000	7,726,947,000	8,543,243,000	9,441,169,000
Non Salary	404,947,000	445,442,000	489,986,000	538,984,000
MARDAN	8,885,899,000	9,827,846,000	10,863,986,000	12,003,742,000
Salary	8,547,569,000	9,455,683,000	10,454,607,000	11,553,425,000
Non Salary	338,330,000	372,163,000	409,379,000	450,317,000
NOWSHERA	4,681,828,000	5,177,553,000	5,722,851,000	6,322,679,000
Salary	4,412,215,000	4,880,979,000	5,396,619,000	5,963,824,000
Non Salary	269,613,000	296,574,000	326,232,000	358,855,000
PESHAWAR	8,537,807,000	9,442,134,000	10,436,893,000	11,531,128,000
Salary	8,097,301,000	8,957,577,000	9,903,881,000	10,944,815,000
Non Salary	440,506,000	484,557,000	533,012,000	586,313,000
SHANGLA	2,538,201,000	2,807,049,000	3,102,781,000	3,428,086,000
Salary	2,407,352,000	2,663,115,000	2,944,454,000	3,253,926,000
Non Salary	130,849,000	143,934,000	158,327,000	174,160,000
SWABI	5,953,723,000	6,584,695,000	7,278,763,000	8,042,239,000
Salary	5,702,893,000	6,308,782,000	6,975,259,000	7,708,384,000
Non Salary	250,830,000	275,913,000	303,504,000	333,855,000
SWAT	8,275,842,000	9,152,999,000	10,117,872,000	11,179,233,000
Salary	7,941,470,000	8,785,190,000	9,713,282,000	10,734,184,000
Non Salary	334,372,000	367,809,000	404,590,000	445,049,000
TANK	1,879,998,000	2,078,717,000	2,297,307,000	2,537,758,000
Salary	1,717,159,000	1,899,594,000	2,100,272,000	2,321,019,000
Non Salary	162,839,000	179,123,000	197,035,000	216,739,000
TOR GHAR	498,942,000	551,632,000	609,590,000	673,345,000
Salary	447,845,000	495,425,000	547,763,000	605,335,000
Non Salary	51,097,000	56,207,000	61,827,000	68,010,000
Grand Total	115,879,897,000	128,152,802,000	141,652,991,000	156,503,201,000



Budget Strategy Paper (I)
FY 2018-19

8) Indicative Block Ceilings – Development Expenditure

(Rs.In Million)

Development	208,000.000	128,301.767	155,255.686	170,922.972
ADP – Local	98,000.000	75,811.237	96,534.332	109,196.247
District ADP	28,000.000	32,490.530	41,371.857	46,798.391
ADP – Foreign	82,000.000	20,000.000	17,349.498	14,928.333
Grand Total	603,000.000	563,000.000	622,999.904	675,000.279