



GOVERNMENT OF KHYBER PAKHTUNKHWA
FINANCE DEPARTMENT

BUDGET STRATEGY PAPER - I
(2017-18)

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Introduction

The Budget Strategy Paper (BSP) is a three year rolling plan that sets policies and priorities of the government in the medium term. It projects estimates of receipts and expenditures over the next three years thus it is a tool to forecast the portfolio of resources and expenditure. The important section of the paper is Medium Term Fiscal Framework (MTFF), and its key elements which include tax and non-tax revenues, current and development expenditure. The objectives of the Budget Strategy Paper (BSP) are to strengthen planning, budgeting and macro fiscal forecasting processes in the province that are responsive to the financial requirements of the departments/ government entities, to make budget making process participative and to enhance transparency.

Budgetary Framework

Budgetary Framework is a set of parameters which covers the preparation, execution and monitoring of multi annual budget plans and contains both expenditure and revenue projections as well as the resultant budget balances. The Framework provides overall spending ceilings, based on sectoral strategic priorities for the forthcoming year and indicative estimates for a further year. It aligns policy priorities and reform agenda of the Provincial government.

Economic Outlook

An analysis of the country economic outlook is critical in formulating budget strategies for the province in order to align public investment hypothesis gain maximum value for money in terms of creating impact on socio-economic uplift of the citizens. High GDP growth rate may trigger enhanced revenue collection by federal government which results in increased federal transfers. Inflation rates on the other hand 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.

	PKR in Billion				
	2015-16	2016-17	2017-18	2018-19	2019-20
GDP of Pakistan¹	29,598	32,617	35,944	39,718	43,888

¹Source for GDP 2015-16 is Pakistan Bureau of Statistics (GDP of Pakistan at Current Basic Prices) while projections for 2016-17 onwards are based on the IMF Country Report No. 16/325 (IMF 12th and Final Review under the Extended Arrangement) as follows:

	2016-17	2017-18	2018-19	2019-20
Real GDP at Factor Cost	5.0	5.2	5.5	5.5
Consumer Prices (period average)	5.2	5.0	5.0	5.0
GDP Growth Rate (Nominal)	10.2	10.2	10.5	10.5

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PKR in Billion					
	2015-16	2016-17	2017-18	2018-19	2019-20
KP GDP (Projected)²	2,685	2,959	3,261	3,603	3,981
KP Budge Size					
Amount	488	505	506	567	621
% of Provincial GDP	17.60%	17.07%	15.52%	15.74%	15.60%
Federal Transfers					
Federal Tax Assignment	251	294	338	388	447
1% for War on Terror	30	35	41	47	54
Straight Transfers	19	17	17	17	17
% of Provincial GDP	10.80%	11.70%	12.13%	12.55%	13.00%
KP Own Receipts					
Total Tax and Non Tax	54	50	40	45	49
% of Provincial GDP	2.00%	1.67%	1.24%	1.24%	1.23%
Tax Receipts	23	18	20	22	24
% of Provincial GDP	0.80%	0.61%	0.61%	0.61%	0.61%
Non-Tax Receipts	32	31	21	23	25
% of Provincial GDP	1.10%	1.06%	0.63%	0.63%	0.62%

Given the economic outlook, Khyber Pakhtunkhwa is expected to receive PKR 337.78 billion as Federal Tax Assignment and PKR 40.58 billion on account of 1% war on terror during FY2017-18.

Fiscal Space for Developmental Activities

The development budget portfolio, as projected is low as compared to previous year. This is mainly due to exclusion of Domestic Borrowing, Commercialization of Govt. Properties and Financing from HDF. However Rs. 36 billion has been projected to be received on expectation that developmental partners of Khyber Pakhtunkhwa will continue to maintain their commitments for socio-economic development in the Province.

Grants to Districts (Current Budget)

Non-development grants to districts have been calculated in the MTFP on the basis on historic trends. District Salary has been projected after adjustment provision for annual increment and pay revision.

Provision for Development Grants to Districts

An indicative amount equivalent to mandatory 30% of the provincial ADP has been calculated and its further adjustment will be made after deliberations by PFC.

²Stipulated on the basis of Khyber Pakhtunkhwa share in Federal Divisible Pool i.e. 9.07%

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Medium Term Fiscal Framework-I (2017-20)

HEAD	Bud. Est 2015-16	Rev. Est 2015-16	Bud. Est 2016-17	Forecast 2017-18	Forecast 2018-19	Forecas t 2019-20
Total Revenue	487,884	431,002	505,000	505,974	566,771	621,487
Federal Transfers	300,453	301,262	346,184	395,531	452,281	517,543
Federal Tax Assignment	250,893	251,651	293,694	337,748	388,411	446,672
1% for War on Terror	30,147	30,238	35,289	40,583	46,670	53,671
Straight Transfers	19,413	19,373	17,200	17,200	17,200	17,200
Provincial Tax & Non Tax Revenue	54,425	25,481	49,507	40,488	44,536	48,990
Provincial Tax Receipts	22,595	14,320	18,171	19,988	21,987	24,186
Property tax	218	164	218	240	264	290
General Sales Tax on services	14,000	8,000	10,000	11,000	12,100	13,310
Excise duties	38	38	42	46	51	56
Stamp duties	814	814	890	979	1,077	1,185
Motor vehicles tax	1,139	1,139	1,252	1,378	1,515	1,667
Infrastructure Dev Cess	1,000	200	1,100	1,210	1,331	1,464
Other	5,386	3,966	4,669	5,136	5,649	6,214
Provincial Non-Tax Receipts	31,830	11,161	31,336	20,500	22,549	24,804
Interest	116	116	116	128	140	154
Irrigation	551	513	560	616	678	745
Hydel Own Generation	3,300	3,300	3,630	3,993	4,392	4,832
Commercialization of Govt. Property	-	-	12,700	-	-	-
Others	27,863	7,231.64	14,330	15,763	17,339	19,073
Profits from Hydro electricity	17,000	9,000	18,704	18,704	18,704	18,704
Financing From HDF	15,000	15,000	15,000	-	-	-
Financing From Past Savings/Cash Balance	14,000	27,327	11,855	-	-	-
Grants	29,661	24,623	27,180	26,880	26,880	26,880
Incentive on Cash Balance	2,000	1,198	300	-	-	-
Other Non Development Grants from Federal	-	6,204	-	-	-	-
PSDP(Federal)	-	3,124	-	-	-	-
Foreign Grants (PDMA)	-	334	-	-	-	-

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Foreign Grants (FPA)	27,661	13,764	26,880	26,880	26,880	26,880
Capital Receipts	5,473	3,309	21,570	9,370	9,370	9,370
Recovery of Investment & loans	250	250	250	250	250	250
Domestic Loan	-	-	12,200	-	-	-
Foreign Loans (FPA)	5,223	3,059	9,120	9,120	9,120	9,120
NHP arrears	51,872	25,000	15,000	15,000	15,000	-
Total Expenditure	487,884	431,002	505,000	505,974	566,771	621,487
Current Expenditure	298,000	280,904	333,000	366,344	398,918	434,459
Salary	82,445	67,994	76,415	85,798	91,236	97,975
Pension	37,043	36,993	40,905	45,242	50,049	55,380
Non-Salary O&M and Contingency	46,828	47,531	41,039	46,561	52,864	60,060
Subsidy	2,900	2,900	2,900	3,190	3,509	3,860
Investment & committed contribution	13,400	10,400	24,000	24,000	24,000	24,000
Interest Payments	13,000	8,000	13,000	14,300	15,730	17,303
Transfer to Local Government	102,384	107,086	134,741	147,252	160,930	175,882
Local Councils	4,526	5,424	4,716	5,228	5,798	6,431
District Salary	92,555	90,935	112,585	122,840	134,030	146,239
District Non Salary	5,303	10,727	17,440	19,184	21,102	23,213
Capital Expenditure	15,000	15,000	11,000	6,599	7,109	7,620
Domestic Debt	500	500	-	-	-	-
Federal Debt	9,096	8,723	4,710	-	-	-
Foreign Debt	5,314	5,687	6,200	6,500	7,000	7,500
Initiatives & Others	90	90	90	99	109	120
Fiscal Space	174,884	135,099	161,000	133,031	160,744	179,408
Development Expenditure	174,884	135,099	161,000	133,031	160,744	179,408
ADP(Provincial)	111,726	97,509	91,100	67,922	87,321	100,385
ADP(Districts)	30,274	15,491	33,900	29,109	37,423	43,022
PSDP	-	5,276	-	-	-	-
Foreign Project Assistance	32,884	16,823	36,000	36,000	36,000	36,000
Total Revenue	487,884	431,002	505,000	505,974	566,771	621,487
Total Expenditure	487,884	431,002	505,000	505,974	566,771	621,487
Surplus /Deficit	-	-	-	-	-	-

Budget Priority Sectors

It is important to realize that the most difficult aspect of budget making is the balancing between sharply contending needs and priorities of the people, particularly when the available resources are scarce. Despite the limited resources the Provincial Government is progressively enhancing the share of the priority sectors like Education, Health, Agriculture & Governance Reforms every year in order to improve human development indicators and service delivery.

Education

Education is an investment in future generation and provides a foundation for human development. The Government of Khyber Pakhtunkhwa is deeply committed to transform the public education system across the province. Provincial Govt. along with the development partners has achieved multitude of milestones in this regard. Fundamental focus is on providing access to education, create a gender balance, and fulfill the infrastructural requirements of existing institutions including staff, equipment, and furniture, to establish a vigorous M&E System and to introduce educational reforms at School level ICT.

The Provincial Govt. constantly endeavours to promote higher education and to ensure increased intake by upgrading learning facilities and standards through introduction of market oriented courses, expansion of facilities/infrastructure, provision of better trained teaching staff/faculty and managers. Results oriented efforts are being made by introducing technical training programmes to increase skill manpower. The Provincial Govt. is doing substantial efforts to achieve full access to a quality higher education.

Health

Provincial Govt. has launched institutional reforms and an Independent Monitoring Unit is established to ensure the quality and sustainability of reforms initiatives. All major hospitals in the province have been given statutory autonomy, under independent Boards of Directors. The focus of these initiatives is to provide better health services to the people of the province. Better pay packages have been introduced for Health Professionals.

Energy and Power

Khyber Pakhtunkhwa has been blessed with enormous hydel power potential. Provincial Government is putting strenuous efforts to tap this potential to meet ever increasing energy demand and redress the energy crisis. Government of Khyber Pakhtunkhwa approved its new Power Policy 2016 along with the Policy Guidelines. KP Government is the first and only among the Federal and Provincial Governments to issue these Policy Guidelines.

Pakhtunkhwa Energy Development Organization (PEDO) has undertaken the following initiatives:-

- *Operating 4 Electric Power projects*
- *Constructing new hydel power projects in public sector*
- *Promoting hydel power project for construction through private sector*
- *Executing Solar Power Projects*
- *Preparing feasibility studies for future projects*

Due to continuous efforts of the Provincial Government, Khyber Pakhtunkhwa has become the largest oil producing province in Pakistan. Today 53% of National crude oil is being produced by Khyber Pakhtunkhwa which is indeed a remarkable achievement of the present Government.

Agriculture

Agriculture and Livestock contributes around 24% of the provincial GDP. Agriculture engages more than 50% of the labour force of Khyber Pakhtunkhwa. Diversification into horticulture (with its potential to provide more income per acre at higher labor inputs) and rural based agriculture processing units offer promising avenues for increasing the income of rural households. The vision of the Government is to see a prosperous and food secured rural population with exportable surpluses to generate employment and income opportunities in the province and to ensure food security, poverty alleviation.

Local Governments

The Provincial Govt. requires decentralization of government administration so as to facilitate expeditious disposal of its business to meet convenience and requirements of the public. In order to fulfill the aforementioned purpose and to construct local government institutions in the Province, Local Government Act has been promulgated. The Government of Khyber Pakhtunkhwa enacted LGA, 2013 as a land mark step to deepen its commitment of good governance and bring state closer to the public.

Indicative Budgetary Ceilings 2017-20

Aggregate Indicative Budgetary Ceilings³(Rs.in million)

Expenditure	Bud. Est 2016-17	Forecast 2017-18	Forecast 2018-19	Forecast 2019-20
Current	344,000	372,943	406,027	442,079
Revenue	333,000	366,344	398,918	434,459
Capital	11,000	6,599	7,109	7,620
Development	161,000	133,031	160,744	179,408
ADP – Local	91,100	67,922	87,321	100,385
District ADP	33,900	29,109	37,423	43,022
ADP – Foreign	36,000	36,000	36,000	36,000
Grand Total	505,000	505,974	566,771	621,487

Department/Fund Wise Indicative Budgetary Ceilings⁴ Account - I: Current Expenditure (Revenue)(Rs.in million)

DESCRIPTION	Forecast 2017-18	Forecast 2018-19	Forecast 2019-20
ADMINISTRATION OF JUSTICE	5,215.372	5,448.360	5,703.522
NC21015 ADMINISTRATION OF JUSTICE	3,682.793	3,832.498	3,995.361
SALARY	2,951.004	3,008.673	3,066.752
NON-SALARY	731.789	823.825	928.609
NC24015 ADMINISTRATION OF JUSTICE	1,532.579	1,615.862	1,708.161
SALARY	1,090.811	1,115.126	1,139.976
NON-SALARY	441.768	500.736	568.185
AGRICULTURE	3,489.026	3,744.476	4,017.564
NC21023 AGRICULTURE	2,277.404	2,406.749	2,547.878
SALARY	1,723.560	1,785.134	1,849.668
NON-SALARY	553.844	621.615	698.210
NC21024 FISHERIES	97.867	106.444	115.331
SALARY	80.661	86.983	93.309
NON-SALARY	17.206	19.461	22.022
NC21025 ANIMAL HUSBANDRY	1,077.414	1,193.455	1,314.920
SALARY	794.875	877.203	960.091
NON-SALARY	282.539	316.252	354.829
NC21026 CO-OPERATION	36.341	37.828	39.435

³Lump sum provisions included for overall expenditure forecasts.

⁴Lump sum provisions excluded from Budget Estimates (BE2016-17) & indicative budgetary ceilings.

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DESCRIPTION	Forecast 2017-18	Forecast 2018-19	Forecast 2019-20
SALARY	30.170	30.890	31.629
NON-SALARY	6.171	6.938	7.806
AUQAF, RELIGIOUS, MINORITY & HAJJ	79.180	85.075	91.511
NC21045 AUQAF, RELIGIOUS, MINORITY & HAJJ	79.180	85.075	91.511
SALARY	27.991	28.659	29.330
NON-SALARY	51.189	56.416	62.181
COMMUNICATION AND WORKS DEPARTMENT	4,009.464	4,498.524	5,058.504
NC21018 COMMUNICATION AND WORKS DEPARTMENT	941.514	970.656	1,001.759
SALARY	838.500	855.567	873.075
NON-SALARY	103.014	115.089	128.684
NC21019 ROADS HIGHWAYS & BRIDGES (REPAIR)	2,302.300	2,647.645	3,044.792
NON-SALARY	2,302.300	2,647.645	3,044.792
NC21020 BUILDING & STRUCTURE (REPAIR)	761.033	874.913	1,005.847
NON-SALARY	761.033	874.913	1,005.847
NC24020 BUILDING & STRUCTURE (REPAIR)	4.617	5.310	6.106
NON-SALARY	4.617	5.310	6.106
DEBT SER. (APPRO. FOR REDUCTION OR AVOIDANCE OF DEBT)	5,417.500	5,959.250	6,555.175
NC24052 DEBT SER. (APPRO. FOR REDUCTION OR	5,417.500	5,959.250	6,555.175
NON-SALARY	5,417.500	5,959.250	6,555.175
DEBT SERVICING (INTEREST PAYMENT)	8,882.500	9,770.750	10,747.825
NC24051 DEBT SERVICING (INTEREST PAYMENT)	8,882.500	9,770.750	10,747.825
NON-SALARY	8,882.500	9,770.750	10,747.825
DISTRICT NON SALARY	6,251.146	6,876.261	7,563.887
NC21049 DISTRICT NON SALARY	6,251.146	6,876.261	7,563.887
NON-SALARY	6,251.146	6,876.261	7,563.887
DISTRICT SALARY	112,584.604	122,840.082	134,029.742
NC21068 DISTRICT SALARY	112,584.604	122,840.082	134,029.742
SALARY	112,584.604	122,840.082	134,029.742
ELEMENTARY AND SECONDARY EDUCATION	1,797.219	1,931.859	2,078.777
NC21073 ELEMENTARY AND SECONDARY EDUCATION	1,797.219	1,931.859	2,078.777
SALARY	704.750	725.172	745.703
NON-SALARY	1,092.469	1,206.687	1,333.074

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DESCRIPTION	Forecast 2017-18	Forecast 2018-19	Forecast 2019-20
ENERGY AND POWER DEPARTMENT	62.023	65.498	69.201
NC21071 ENERGY AND POWER DEPARTMENT	62.023	65.498	69.201
SALARY	49.079	50.900	52.730
NON-SALARY	12.944	14.598	16.471
ENVIRONMENT AND FORESTRY	2,488.747	2,590.527	2,700.278
NC21027 ENVIRONMENT AND FORESTRY	2,070.188	2,143.641	2,223.396
SALARY	1,749.154	1,779.407	1,809.869
NON-SALARY	321.034	364.234	413.527
NC21028 FORESTRY (WILDLIFE)	418.559	446.886	476.882
SALARY	335.889	352.644	369.412
NON-SALARY	82.670	94.242	107.470
EXCISE AND TAXATION DEPARTMENT	627.318	664.372	703.978
NC21010 EXCISE AND TAXATION DEPARTMENT	627.318	664.372	703.978
SALARY	461.309	478.403	495.548
NON-SALARY	166.009	185.969	208.430
FINANCE DEPARTMENT	1,296.416	1,401.324	1,514.546
NC21003 TREASURIES	346.893	366.430	386.803
SALARY	310.098	324.333	338.629
NON-SALARY	36.795	42.097	48.174
NC21004 FINANCE DEPARTMENT	805.852	881.857	965.166
SALARY	382.159	405.049	428.231
NON-SALARY	423.693	476.808	536.935
NC21005 LOCAL FUND AUDIT	143.671	153.037	162.577
SALARY	136.886	145.253	153.646
NON-SALARY	6.785	7.784	8.931
GENERAL ADMINISTRATION	3,888.997	4,219.580	4,592.868
NC21002 GENERAL ADMINISTRATION	3,362.441	3,647.916	3,971.371
SALARY	1,585.259	1,614.687	1,644.738
NON-SALARY	1,777.182	2,033.229	2,326.633
NC24002 GENERAL ADMINISTRATION	526.556	571.664	621.497
SALARY	122.613	124.815	127.071
NON-SALARY	403.943	446.849	494.426
GOVT INVESTMENT & COMMITTED CONTRIBUTION	24,000.000	24,000.000	24,000.000
NC21043 GOVT INVESTMENT & COMMITTED CONTRIBUTION	24,000.000	24,000.000	24,000.000
NON-SALARY	24,000.000	24,000.000	24,000.000
GRANT TO LOCAL COUNCILS	4,293.961	4,723.357	5,195.693

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NC21050 GRANT TO LOCAL COUNCILS	4,293.961	4,723.357	5,195.693
NON-SALARY	4,293.961	4,723.357	5,195.693
HEALTH	28,619.721	30,124.760	31,755.869
NC21017 HEALTH	28,619.721	30,124.760	31,755.869
SALARY	21,753.847	22,350.796	22,949.524
NON-SALARY	6,865.874	7,773.964	8,806.345
HIGHER EDUCATION, ARCHIVES & LIBRARIES	9,228.269	9,572.170	9,929.696
NC21016 HIGHER EDUCATION, ARCHIVES & LIBRARIES	9,228.269	9,572.170	9,929.696
SALARY	8,457.183	8,702.116	8,947.496
NON-SALARY	771.086	870.054	982.200
HOME DEPARTMENT	35,578.064	36,539.847	37,581.538
NC21011 HOME DEPARTMENT	1,432.773	1,524.891	1,624.583
SALARY	784.068	807.569	831.206
NON-SALARY	648.705	717.322	793.377
NC21013 JAILS & CONVICTS SETTLEMENT	1,847.747	1,970.850	2,108.804
SALARY	1,185.892	1,211.330	1,237.128
NON-SALARY	661.855	759.520	871.676
NC21014 POLICE	32,297.544	33,044.106	33,848.151
SALARY	28,188.097	28,514.446	28,843.545
NON-SALARY	4,109.447	4,529.660	5,004.606
HOUSING DEPARTMENT	29.958	30.850	31.812
NC21051 HOUSING DEPARTMENT	29.958	30.850	31.812
SALARY	25.379	25.750	26.125
NON-SALARY	4.579	5.100	5.687
INDUSTRIES	2,657.170	2,798.704	2,949.328
NC21030 INDUSTRIES	497.055	541.422	587.640
SALARY	396.870	428.136	459.451
NON-SALARY	100.185	113.286	128.189
NC21033 STATIONERY AND PRINTING	138.590	151.821	166.354
SALARY	80.090	84.683	89.295
NON-SALARY	58.500	67.138	77.059
NC21036 TECHNICAL EDUCATION AND MANPOWER	2,021.525	2,105.461	2,195.334
SALARY	1,451.172	1,478.072	1,505.207
NON-SALARY	570.353	627.389	690.127
INFORMATION & PUBLIC RELATIONS	308.699	330.441	354.515
NC21038 INFORMATION & PUBLIC RELATIONS	308.699	330.441	354.515

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SALARY	176.979	181.678	186.425
NON-SALARY	131.720	148.763	168.090
INFORMATION TECHNOLOGY DEPARTMENT	76.363	80.884	85.787
NC21048 INFORMATION TECHNOLOGY DEPARTMENT	76.363	80.884	85.787
SALARY	58.405	60.383	62.374
NON-SALARY	17.958	20.501	23.413
INTER PROVINCIAL COORDINATION DEPTT	33.983	34.878	35.830
NC21070 INTER PROVINCIAL COORDINATION DEPTT	33.983	34.878	35.830
SALARY	30.994	31.508	32.029
NON-SALARY	2.989	3.370	3.801
IRRIGATION	3,590.755	3,871.179	4,187.193
NC21029 IRRIGATION	3,590.755	3,871.179	4,187.193
SALARY	1,995.119	2,039.025	2,083.320
NON-SALARY	1,595.636	1,832.154	2,103.873
LABOUR	360.245	392.001	425.225
NC21037 LABOUR	360.245	392.001	425.225
SALARY	259.945	280.040	300.193
NON-SALARY	100.300	111.961	125.032
LOCAL GOVERNMENT DEPARTMENT	1,654.169	1,994.899	2,350.162
NC21022 LOCAL GOVERNMENT DEPARTMENT	1,654.169	1,994.899	2,350.162
SALARY	323.731	527.143	730.631
NON-SALARY	1,330.438	1,467.756	1,619.531
MINERAL DEVELOPMENT AND INSPECTORATE	522.939	559.882	600.811
NC21032 MINERAL DEVELOPMENT AND INSPECTORATE OF	522.939	559.882	600.811
SALARY	331.893	341.689	351.539
NON-SALARY	191.046	218.193	249.272
PENSION	39,589.614	43,548.976	47,904.334
NC21041 PENSION	39,115.019	43,026.921	47,330.074
NON-SALARY	39,115.019	43,026.921	47,330.074
NC24041 PENSION	474.595	522.055	574.260
NON-SALARY	474.595	522.055	574.260
PLANNING & DEVELOPMENT DEPARTMENT	284.403	295.031	306.268
NC21006 PLANNING & DEVELOPMENT DEPARTMENT	239.346	248.435	257.987

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DESCRIPTION	Forecast 2017-18	Forecast 2018-19	Forecast 2019-20
SALARY	215.221	221.419	227.718
NON-SALARY	24.125	27.016	30.269
NC21007 BUREAU OF STATISTICS	45.057	46.596	48.281
SALARY	38.522	39.116	39.717
NON-SALARY	6.535	7.480	8.564
POPULATION WELFARE	390.322	420.968	454.550
NC21047 POPULATION WELFARE	390.322	420.968	454.550
SALARY	133.227	136.788	140.371
NON-SALARY	257.095	284.180	314.179
PROVINCIAL ASSEMBLY	791.484	826.215	865.010
NC21001 PROVINCIAL ASSEMBLY	163.472	172.667	183.159
SALARY	109.410	110.496	111.663
NON-SALARY	54.062	62.171	71.496
NC24001 PROVINCIAL ASSEMBLY	628.012	653.548	681.851
SALARY	448.051	454.733	461.561
NON-SALARY	179.961	198.815	220.290
PUBLIC HEALTH ENGINEERING	240.186	251.361	263.095
NC21021 PUBLIC HEALTH ENGINEERING	240.186	251.361	263.095
SALARY	206.637	213.786	220.974
NON-SALARY	33.549	37.575	42.121
RELIEF REHABILITATION AND SETTLEMENT	820.018	882.889	952.058
NC21074 RELIEF REHABILITATION AND SETTLEMENT	820.018	882.889	952.058
SALARY	545.411	568.034	591.012
NON-SALARY	274.607	314.855	361.046
REVENUE & ESTATE DEPARTMENT	674.080	711.724	752.140
NC21009 REVENUE & ESTATE DEPARTMENT	674.080	711.724	752.140
SALARY	521.246	541.575	562.296
NON-SALARY	152.834	170.149	189.844
SOCIAL WELFARE, SPECIAL EDUCATION	578.237	617.215	659.736
NC21039 SOCIAL WELFARE, SPECIAL EDUCATION	578.237	617.215	659.736
SALARY	245.389	250.542	255.718
NON-SALARY	332.848	366.673	404.018
SPORTS, CULTURE, TOURISM & MUSEUMS	465.284	499.452	536.669
NC21046 SPORTS, CULTURE, TOURISM & MUSEUMS	465.284	499.452	536.669
SALARY	201.872	208.147	214.448

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DESCRIPTION	Forecast 2017-18	Forecast 2018-19	Forecast 2019-20
NON-SALARY	263.412	291.305	322.221
SUBSIDIES	3,190.000	3,509.000	3,859.900
NC21042 SUBSIDIES	3,190.000	3,509.000	3,859.900
NON-SALARY	3,190.000	3,509.000	3,859.900
TRANSPORT & MASS TRANSIT DEPARTMENT	249.733	269.230	289.773
NC21072 TRANSPORT & MASS TRANSIT DEPARTMENT	249.733	269.230	289.773
SALARY	190.575	202.877	215.216
NON-SALARY	59.158	66.353	74.557
ZAKAT & USHER DEPARTMENT	218.538	227.606	237.158
NC21040 ZAKAT & USHER DEPARTMENT	218.538	227.606	237.158
SALARY	195.151	200.958	206.783
NON-SALARY	23.387	26.648	30.375
Grand Total	314,535.707	337,209.457	361,991.528

Account - I: Current Expenditure (Capital)(Rs.in million)

DESCRIPTION	Forecast 2017-18	Forecast 2018-19	Forecast 2019-20
DEBT SERVICING (LOAN FROM FEDERAL GOVT.	6,500.000	7,000.000	7,500.000
NC14057 DEBT SERVICING (LOAN FROM FEDERAL GOVT.	6,500.000	7,000.000	7,500.000
NON-SALARY	6,500.000	7,000.000	7,500.000
LOANS AND ADVANCES	99.000	108.900	119.790
NC11053 LOANS AND ADVANCES	99.000	108.900	119.790
NON-SALARY	99.000	108.900	119.790
Grand Total	6,599.000	7,108.900	7,619.790

Capital Expenditure - Food (Account-II)⁶

DESCRIPTION	Forecast 2017-18	Forecast 2018-19	Forecast 2019-20
DEBT SERVICING (FLOATING DEBT)	15,000.000	15,000.000	15,000.000
NC14056 DEBT SERVICING (FLOATING DEBT)	15,000.000	15,000.000	15,000.000
NON-SALARY	15,000.000	15,000.000	15,000.000
FOOD DEPARTMENT	88,043.110	89,326.966	90,738.290

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DESCRIPTION	Forecast 2017-18	Forecast 2018-19	Forecast 2019-20
NC11054 STATE TRADING IN FOOD GRAINS AND SUGAR	86,833.110	87,995.966	89,274.190
SALARY	435.055	453.729	472.644
NON-SALARY	86,398.055	87,542.237	88,801.546
NC14054 STATE TRADING IN FOOD GRAINS AND SUGAR	1,210.000	1,331.000	1,464.100
NON-SALARY	1,210.000	1,331.000	1,464.100
Grand Total	103,043.110	104,326.966	105,738.290

Ceilings for Districts (Current Budget)⁶

(Rs.in million)

DESCRIPTION	Forecast 2017-18	Forecast 2018-19	Forecast 2019-20
ABBOTTABAD	6,645.99	7,255.12	7,920.10
SALARY	6,226.94	6,794.16	7,413.05
NON-SALARY	419.05	460.96	507.05
BANNU	5,653.47	6,171.18	6,736.33
SALARY	5,346.68	5,833.72	6,365.12
NON-SALARY	306.78	337.46	371.21
BATTAGRAM	2,015.46	2,200.01	2,401.46
SALARY	1,908.03	2,081.84	2,271.47
NON-SALARY	107.43	118.17	129.99
BUNER	3,255.31	3,553.64	3,879.34
SALARY	3,052.50	3,330.56	3,633.94
NON-SALARY	202.81	223.09	245.39
CHARSADDA	6,047.46	6,600.35	7,203.79
SALARY	5,821.47	6,351.75	6,930.34
NON-SALARY	225.99	248.59	273.45
CHITRAL	3,562.13	3,887.99	4,243.66
SALARY	3,407.89	3,718.32	4,057.03
NON-SALARY	154.24	169.66	186.63
D I KHAN	6,929.04	7,563.60	8,256.31
SALARY	6,548.51	7,145.02	7,795.87
NON-SALARY	380.53	418.58	460.44
DIR LOWER	6,507.66	7,102.88	7,752.56
SALARY	6,234.86	6,802.80	7,422.47
NON-SALARY	272.80	300.08	330.09

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DIR UPPER	3,404.60	3,716.39	4,056.75
SALARY	3,218.40	3,511.56	3,831.44
NON-SALARY	186.21	204.83	225.31
HANGU	1,510.66	1,649.27	1,800.60
SALARY	1,398.65	1,526.05	1,665.06
NON-SALARY	112.02	123.22	135.54
HARIPUR	5,241.26	5,722.05	6,246.97
SALARY	4,864.87	5,308.01	5,791.53
NON-SALARY	376.40	414.03	455.44
KARAK	4,163.36	4,544.29	4,960.10
SALARY	3,973.73	4,335.70	4,730.64
NON-SALARY	189.64	208.60	229.46
KOHAT	4,051.05	4,422.19	4,827.37
SALARY	3,811.46	4,158.65	4,537.47
NON-SALARY	239.59	263.55	289.90
KOHISTAN	2,201.86	2,403.60	2,623.82
SALARY	2,071.09	2,259.75	2,465.59
NON-SALARY	130.77	143.85	158.23
LAKKI MARWART	4,393.78	4,796.72	5,236.65
SALARY	4,089.25	4,461.75	4,868.17
NON-SALARY	304.52	334.98	368.47
MALAKAND	3,797.73	4,145.55	4,525.25
SALARY	3,585.98	3,912.63	4,269.04
NON-SALARY	211.75	232.92	256.21
MANSHERA	7,562.71	8,255.29	9,011.32
SALARY	7,149.73	7,801.01	8,511.62
NON-SALARY	412.98	454.27	499.70

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MARDAN	8,687.57	9,482.01	10,349.11
SALARY	8,342.53	9,102.46	9,931.62
NON-SALARY	345.04	379.54	417.50
NOWSHERA	5,030.69	5,491.39	5,994.30
SALARY	4,755.73	5,188.93	5,661.60
NON-SALARY	274.96	302.46	332.70
PESHAWAR	9,424.62	10,287.13	11,228.59
SALARY	8,975.38	9,792.96	10,685.01
NON-SALARY	449.24	494.16	543.58
SHANGLA	2,373.88	2,591.31	2,828.67
SALARY	2,240.44	2,444.52	2,667.20
NON-SALARY	133.44	146.79	161.47
SWABI	6,231.53	6,801.45	7,423.51
SALARY	5,975.73	6,520.07	7,113.99
NON-SALARY	255.80	281.38	309.52
SWAT	7,787.10	8,499.47	9,277.04
SALARY	7,446.09	8,124.37	8,864.43
NON-SALARY	341.00	375.10	412.61
TANK	1,856.90	2,027.53	2,213.84
SALARY	1,690.83	1,844.85	2,012.90
NON-SALARY	166.07	182.68	200.94
TOR GHAR	499.96	545.96	596.21
SALARY	447.85	488.64	533.15
NON-SALARY	52.11	57.32	63.05
Grand Total	118,835.75	129,716.34	141,593.63

⁶Lump sum provisions excluded from Budget Estimates (BE 2016-17) and indicative budgetary ceilings.