No.BO.I/FD/5-20/2026-27/Release Policy Dated Peshawar the 26/11/2026

To

1. The Additional Chief Secretary (General), Establishment & Administration Department, Khyber Pakhtunkhwa
2. The Additional Chief Secretary, P & D Department, Khyber Pakhtunkhwa.
3. The Additional Chief Secretary/Administrator (Designated Districts), Area Development Secretariat, Peshawar.
4. The Senior Member, Board of Revenue, Khyber Pakhtunkhwa.
5. All Administrative Secretaries to Govt. of Khyber Pakhtunkhwa.
6. The Principal Secretary to Governor, Khyber Pakhtunkhwa.
7. All Divisional Commissioners in Khyber Pakhtunkhwa.
8. All Deputy Commissioners in Khyber Pakhtunkhwa.
9. The Registrar, Peshawar High Court, Khyber Pakhtunkhwa.
10. The Secretary, Provincial Assembly, Khyber Pakhtunkhwa, Peshawar
11. The Registrar, Khyber Pakhtunkhwa Service Tribunal Peshawar.
12. The Secretary, Khyber Pakhtunkhwa Public Service Commission, Peshawar.

Subject: **REVISED RELEASE POLICY FOR FINANCIAL YEAR 2026-27 (DEVELOPMENT EXPENDITURE)**

Dear Sir,

I am directed to refer to the subject noted above and to state that in partial modification of this Department's circular of even number dated 22.07.2026, the Release Policy for Financial Year 2026-27 is hereby modified with the approval of Hon'ble Governor, Khyber Pakhtunkhwa, as per detail given below:

(A) DEVELOPMENT EXPENDITURE:

OVERALL RELEASE: During the Financial Year 2026-27, development funds shall be released in three tranches i.e. 1st Tranche - covering **40%** will be released in the first half of the financial year and to be released by **July 7, 2026**, 2nd Tranche covering **30%** will be released in **January 2027** and the remaining 3rd Tranche covering **30%** will be released in **April, 2027**. All releases shall be subject to the availability of funds.

TYPE OF SCHEMES	FUNDS RELEASE METHODOLOGY
Ongoing Schemes	The allocated funds will be released to development schemes in each sector, proportional to their allocation in ADP 2026-27.
New Schemes	The allocated funds will be released to development schemes in each sector after issuance of the Administrative Approval. The release will be proportional to their allocation in ADP 2026-27. However, release to any new scheme will be subject to issuance of the Administrative Approval (A.A) by the concerned department. In case, AA of a new scheme is accorded after 7th January 2027, the Finance Department will release **50%** of the allocation in one tranche.
Badalta Nikharta Mazboot KPK	Approval of scheme by Planning & Development Department and Advice for releases by P&D Department on case-to-case basis subject to laid down modalities

P.T.O

(C) DEVELOPMENT & CURRENT EXPENDITURE – LOCAL GOVERNMENTS

i. DEVELOPMENT EXPENDITURE (LOCAL GOVERNMENT)

Development share of Local Governments Development Funds shall be transferred to respective Local Governments on quarterly installment basis. However, release of remaining quarter of development funds shall be subject to the 80% utilization of the previous quarter release of all Tehsil Local Governments and VCs/NCs.

2. **The remaining provisions of the Policy shall remain intact.**

Yours faithfully,

(IMRAN ANWAR)
BUDGET OFFICER-I

Endst: No. and date even:

Copy forwarded for information and necessary action to the:

1. Accountant General, Khyber Pakhtunkhwa, Peshawar.
2. All Heads of Attached Departments in Khyber Pakhtunkhwa.
3. All Heads of Autonomous/Semi-Autonomous Bodies in Khyber Pakhtunkhwa.
4. Military Secretary to Governor, Khyber Pakhtunkhwa, Peshawar.
5. All Additional Secretaries in Finance Department, Khyber Pakhtunkhwa.
6. All Divisional Controller of Accounts / District Accounts Officer, Khyber Pakhtunkhwa.
7. Director FMIU, Finance Department with the request to upload it in the Web Portal of Finance Department.
8. All Deputy Secretaries in Finance Department, Khyber Pakhtunkhwa.
9. PSO to Chief Secretary, Khyber Pakhtunkhwa.
10. Budget Officer II-XII, Coord/PAC, W&M, Res-I & II, NFC, Funds/Loans, PFC I & II, Finance Department.
11. Section Officer (Dev. I–IX, Admn, EMU, Pension & MRS Cell), Finance Department.
12. Private Secretary to Advisor to Governor on Finance, Khyber Pakhtunkhwa.
13. P.Ss to Finance Secretary/Special Secretary Finance (Budget/R & R), Khyber Pakhtunkhwa.

BUDGET OFFICER-I