



BUDGETARY MATTER/TOP PRIORITY



GOVERNMENT OF KHYBER PAKHTUNKHWA FINANCE DEPARTMENT

Finance Department, Civil Secretariat, Peshawar

finance.gkp.pk

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No. BO.1/ FD/5-20/2024-25/BCC

Dated Peshawar the 11/12/2023

To

1. The Additional Chief Secretary, Govt. of Khyber Pakhtunkhwa, P&D Department.
2. The Senior Member, Board of Revenue, Govt. of Khyber Pakhtunkhwa.
3. The Additional Chief Secretary, Govt. of Khyber Pakhtunkhwa, Home Department.
4. All Administrative Secretaries to Government of Khyber Pakhtunkhwa.
5. The Secretary, Provincial Assembly Khyber Pakhtunkhwa, Peshawar.
6. The Registrar Peshawar High Court, Peshawar.

Subject: - INTEGRATED BUDGET CALL CIRCULAR FOR THE FINANCIAL YEAR 2024-25

Dear Sir,

I am directed to refer to the subject noted above and to state that the **Integrated Budget Call Circular** comprising of Current Budget Guidelines, Budget Forms & Budget Calendar and Indicative Budgetary Ceilings have been prepared to facilitate the Administrative Departments including Merged Areas in the preparation of their Budget Estimates for FY 2024-25 and Revised Estimates for FY 2023-24.

2. In order to facilitate the departments, an online interface has been activated offering relevant departmental credentials vis-à-vis historical allocation, spending/revenue to help formulation of Budget/Revised estimates based on the evidence of need. Hence, a focal person may kindly be nominated by each Administrative Department latest by 29th December, 2023, to be oriented by Finance Department on making use of this online portal as an integral part of the budget preparation cycle. The authorisations will be provided to the focal persons during orientation sessions as per the budget calendar embodied in the budget call circular.

3. The ADP guidelines/Indicative ceilings for the Developmental expenditure will be communicated by Planning & Development Department separately in due course of time.

4. The receipt of this letter may kindly be acknowledged. The Budget Call Circular 2024-25 can be accessed via the web portal of Finance Department: www.finance.gkp.pk.

Yours faithfully,


(SAEED AHMAD KHAN)
Deputy Secretary (Budget-III)

Endst: No. and Date even:

Copy forwarded for information and necessary action 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 Registrar, Peshawar High Court, Peshawar.
5. The Registrar, Khyber Pakhtunkhwa Services Tribunal, Peshawar.
6. All Heads of Attached Departments/Autonomous Bodies in Khyber Pakhtunkhwa.
7. All Divisional Commissioners / Deputy Commissioners, Khyber Pakhtunkhwa.
8. The Military Secretary to Governor, Khyber Pakhtunkhwa.
9. The Secretary, Provincial Ombudsman Secretariat, Phase V, near NADRA Office, Hayatabad Peshawar.
10. The Director FMIU, Finance Department, Peshawar.
11. All District Controllers of Accounts/Accounts Officers in Khyber Pakhtunkhwa.
12. The Budget/Section Officers (II-XI/PFC/Coord/PAC/F&L, Rev: Dev: NMA's & Admin.), Finance Dept.
13. PS to Minister for Finance, Khyber Pakhtunkhwa, Peshawar.
14. PSs to Finance Secretary/Special Secretaries (Budget & Admin/Rev).
15. PAs to all Additional Secretaries, Finance Department.
16. PA to Advisor (PFM), Finance Department.
17. PAs to Deputy Secretary (I-VII/NMDs I-II/NFC/Revenue), Finance Dept.


BUDGET OFFICER.I



Finance Department- Government of Khyber Pakhtunkhwa

[Integrated Budget Call Circular](#)

Financial Year 2024-25



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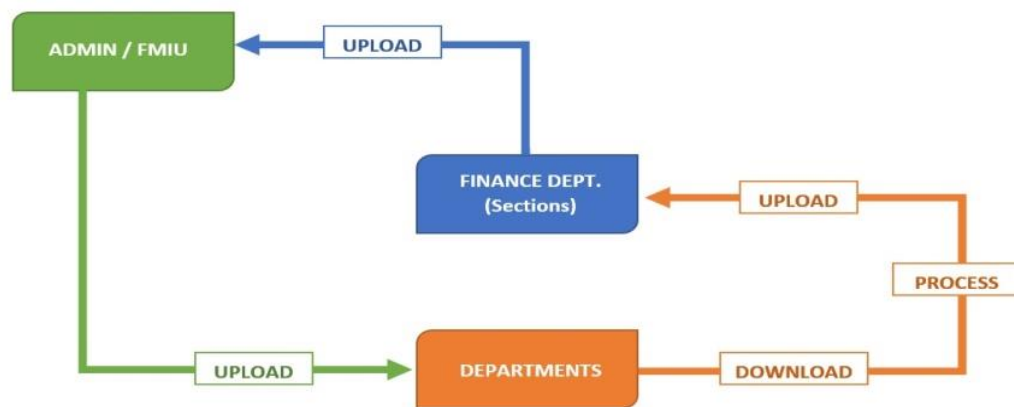


BUDGET GUIDELINES



1. ONLINE INTERFACE FOR BUDGET PREPARATION

- 1.1. In order to maximize efficiency and facilitate Administrative Departments, Finance Department has established an online interface for each Department, which may be accessed at the following link (<http://www.finance.gkp.pk/manage/app/account/login>) to ease the Departmental budget making processes. This features processing of budget forms, data and inter/intra Departmental communication electronically as per the following process flow diagram. This interface offers distinct access credentials for each Department to the formal web portal of KP Finance Department. Pertinent data of each respective Department including pre-filled budget data forms and budgetary ceilings along with guidelines is accessible through this interface and is aimed to facilitate the Department in the review and finalization of their budget estimates for FY 2024-25.
- 1.2. Each Department needs to download these forms and fill in the required fields through further assignment within the Department. Once approved by the Principal Accounting Officer, departmental budget on prescribed forms is to be uploaded by the Administrative Department for further review and consolidation by Finance Department.
- 1.3. Training in this regard will be imparted to the concerned resources of Administrative Departments as per schedule mentioned in the budget calendar. Furthermore, training manual is also available on the same interface against the credential of each Administrative Department.



Process Flow Diagram

- 1.4. The Administrative Department shall submit their Revised Estimates 2023-24 on the prescribed format as mentioned in the instant Budget Call Circular. However, Budget Estimates 2024-25 for salary component of current budget is to be facilitated by Finance Department through the Government Financial Management Information System. Nevertheless, each Administrative Department is to fill in



the HR Forms downloaded through their interfaces for providing proposal for creation of new positions, detail of vacancies and identifying discrepancies, if any, in the sanctioned posts with full justification and upload the same to Finance Department through their interface.

- 1.5. The indicative ceilings under salary component may help Administrative Departments for their internal review and compilation of details for deliberations with Finance Department.
- 1.6. Each Administrative Department has to authenticate the Revised Estimates and Budget Estimates as finalized through Government Financial Management Information System, after a thorough review and collaboration with relevant budget section in Finance Department as per the schedule prescribed in budget calendar.

2. GUIDELINES FOR INDICATIVE BUDGET CEILINGS

- 2.1 Finance Department as part of the annual budget cycle is triggering the budget preparation process through this Budget Call Circular (BCC). This serves as a key instrument to plan budgetary priorities, in terms of both revenue and expenditure for FY 2024-25.
- 2.2 Indicative budgetary ceilings are being circulated to all Administrative Departments. Enhanced predictability on the extent and likely availability of funds through communication of these ceilings should result in improved planning and accountability at the department level and align this process better with available fiscal space.
- 2.3 Budget allocation for the local governments under LG Amendment Act, 2022 are to be made under the PFC award, hence it is imperative for all Administrative Departments to do consider the budget estimates of devolved entities, while formulating their departmental budget estimates for the FY 2024-25.
- 2.4 Further guidance notes on indicative budgetary ceilings:
 - Ceilings do not mean funds to be released upfront to the Departments. It means that the amount committed to the department will not change, thus bringing the element of predictability in fund management.
 - Departments in receipt of, or envisaging the receipt of Grants / Foreign Project Assistance from any source other than the Provincial Consolidated Fund shall realistically and accurately finalize their respective ceilings, in consultation with Planning & Development, and Finance Departments.



3. ACHIEVING ECONOMIES IN CURRENT EXPENDITURE

- 3.1 Every department is expected to come up with and execute measures to reduce unnecessary current expenditure and ensure strict compliance with economy measures as outlined by the Finance Department from time to time.
- 3.2 New proposals on current expenditure should be able to demonstrate value-for-money, impact on service delivery, and adherence to the policy of government, and proposals for additional expenditure should only be made if the same impact cannot be achieved through current available resources. Any such raise in current expenditure that is not inevitable (such as annual increments) will require full justification, which must be readily available along with proposed estimates.

4. RE-APPROPRIATIONS & REVISED BUDGET ESTIMATES

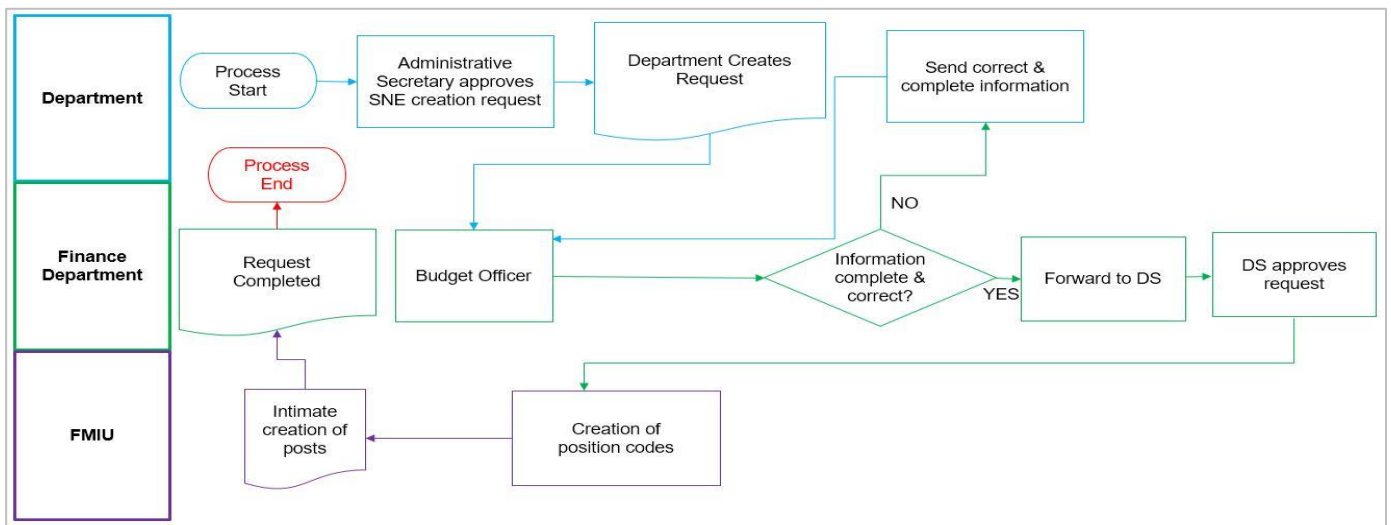
- 4.1 Re-appropriations in the developmental budget by administrative departments as well as the P&D Department should be avoided after reconciliation meetings to the extent possible.
- 4.2 All non-devolved departments shall submit their respective **Budget Estimates 2024-25** and **Revised Estimates 2023-24** at spending DDO level. Each department is responsible for the finalization / submission of consolidated budget / revised estimates for respective budget grants.
- 4.3 The preparation of Revised Estimates 2023-24 has to precede the framing of Budget Estimates 2024-25. The following factors should be considered while preparing the Revised Estimates:
 - Actual expenditure as a % of budget expenditure for the previous year.
 - Organic growth in actual expenditure year-on-year.
 - Actuals of the first 5 months for the current financial year i.e. 2023-24, vs. the budget, and vs. the same period of the previous year.
 - Spend in the last 7 months of the preceding financial year i.e. 2022-23 to show cyclicity of spend.
 - Any other relevant factors.
 - Detailed reasons for variations.
 - Orders issued or proposed to be issued regarding:
 - Appropriation or re-appropriation within the sanctioned grant.
 - Surrenders already made or likely to be made.
- 4.4 The Revised Estimates 2023-24 should be furnished to the Finance Department on the prescribed format supported with viable justifications.
- 4.5 Budget Estimates 2024-25 shall be prepared at the level of spending DDO/RCO in the case of **Current Expenditure** and **Estimates of Receipts**.
- 4.6 Administrative departments are required to finalize and submit their Budget Estimates 2024-25 by carrying out a detailed exercise in order to assess their needs for the next financial year. Please identify all potential new expenditure to avoid seeking supplementary or additional grants at the very onset of the financial year 2024-25.
- 4.7 The finance portal <http://www.finance.gkp.pk/infodesk/budget-call-circular> contains department-wise forms to aid departments in this process.



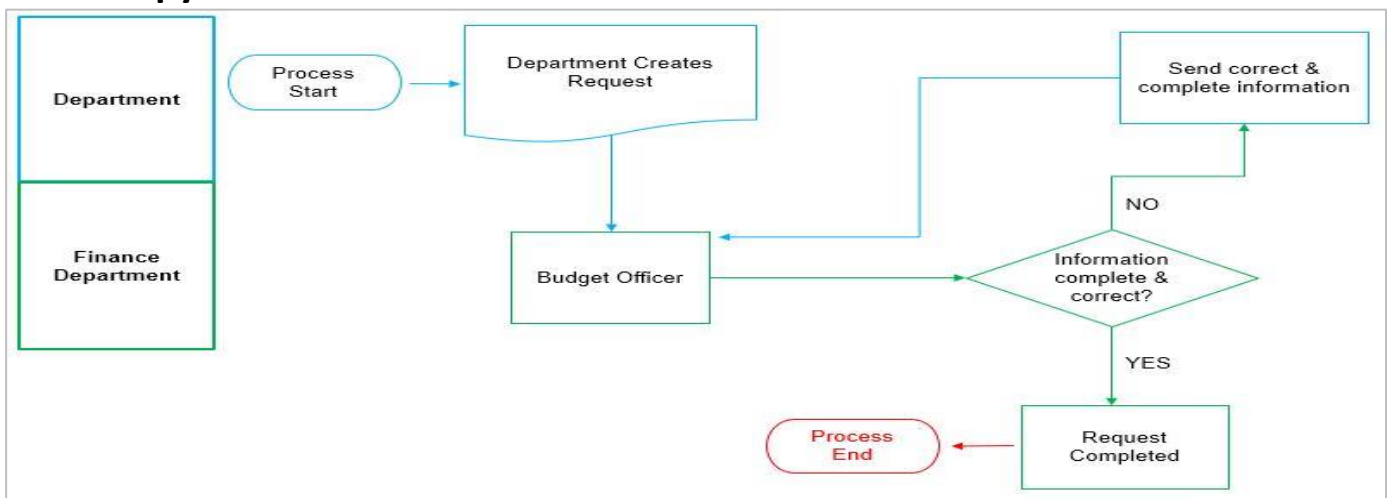
5. SCHEDULE FOR NEW EXPENDITURE

Finance Department has established the SNEs Automation System to process the demands for creation of posts against developmental projects expeditiously, avoid wastage of paper and also keep tracks of the cases accurately. The credentials of the Online Automation System have already been provided to the focal persons of the Administrative Departments. Therefore, the Departments may login to the system on the link i.e <https://www.mis.finance.gkp.pk>. Furthermore, the concerned user can also download the **SNE Automation Guidelines** for guidance on the usage of dashboard. The process flows of the demands for creation as well authentication of posts are as follows:

Creation of Posts Process Flow



Audit Copy Process Flow





5.1 Schedule for New Expenditure Fresh: While submitting **SNE (Fresh) proposals¹** for completed developmental schemes on their transfer to the current budget, the following information must be furnished by administrative departments, to ensure timely and logical decision-making:

- Administrative Approval (AA)
 - PC-IV
 - Handing / Taking Over Certificate
 - Inspection report from ADC (F&P) concerned
 - Mutation Deed and in the case of non-settled district, Transfer deed on judicial stamp, duly registered
 - Site Plan
 - Sanction / Up-gradation orders of Schools etc.
 - 75% Completion Certificate in place of PC. IV
- i) However, in case of 75% completed developmental schemes, in addition to above mentioned documents, a certificate countersigned by Heads of concerned executing Department shall also be required, certifying the expected completion within the remaining period of financial year. On completion of such scheme the Department concerned shall provide PC. IV to Finance Department. The demands for creation of additional posts shall be accompanied with previous sanction order of Finance Department with full justification based on HR plan.
- ii) Any other creation of SNEs may also be considered out of additional fiscal space for the department, however apart from the required documents, a presentation may be required to the budget prioritization committee, or the opinion of the administration department may be sought if deemed necessary. The prime focus while requesting new SNEs shall be to improve service delivery through technical / managerial human resources. Departments may also carry out an exercise to revise their yardstick for SNEs to make them leaner and more service delivery focused; such attempts that can demonstrate value-for-money and potential impact will be encouraged. The viable outsourcing of support functions as an option will also be encouraged.

5.2 Schedule for New Expenditure (Continued): The budgetary allocations for development schemes transferred to current budget will be kept temporarily in the **Schedule of New Expenditure** (i.e. SNE-Continued), being exclusively temporary in nature and is contingent upon specific approval of the competent authority. Such temporary schemes will be merged into regular budget after due scrutiny and approval of the sanctioning authority in accordance with relevant rules and policy instructions.

¹ Note: Creation of SNEs as a result of development projects completion shall be first charged to the additional fiscal space defined.



6. CURRENT EXPENDITURE- NON-SALARY BUDGET

6.1 The distribution of the non-salary budget shall be the prerogative of the administrative department, subject to any reasonable challenge by the Finance Department. Indicative ceilings given are based on last year actuals, and for understanding only. Departments are encouraged to analyse and reduce unnecessary non-salary expenditure; if they do so, they can choose to divert these resources to the development budget, or to increase human resource availability that is impact / service delivery focused. Departments are also encouraged to use the right proportion of their financial cushion to actually increase their non-salary budget if it improves service delivery (e.g. the building of classrooms, O&M spend to maintain road infrastructure, the procurement of medicine are all examples of how non-salary spend may actually take priority over the creation of new infrastructure).

6.2 Indicative ceilings for non-salary expenditure provide executive flexibility to administrative departments to align their budget with overall sectoral policy objectives. Such intra-departmental of resources should be made top-down (i.e. from Principal Accounting Officer to the Controlling Officers/Heads of Attached Departments and from them to the DDOs).

6.3 Items of expenditure necessitating procurements and / or repairs & maintenance must be supported by elaborate procurement plans in spirit of KP-PRA Amendment Act, 2022 and KP-PRA Rules, 2014. Departments' proposed Revised / Budget Estimates without supporting procurement plan may not be entertained by the Finance Department. Furthermore, KP-PRA in collaboration with PMRU may carry out efforts to ensure that administrative departments upload their annual procurement plans within prescribed time as per requirement of KP-PRA rules. In case of non-compliance the Finance Department may withhold releases of non-salary expenditure in respect of non-complaint departments.

6.4 Each administrative department is required to upload its consolidated non-salary budget / revised estimates on prescribed format available on the interface of each Department within the stipulated time period as per budget calendar.

7. ESTIMATES OF RECEIPTS

7.1 All Revenue Collecting Departments will assess and propose their revenue targets for the next financial year 2024-25 on the basis of revenue potential under each head of account. Targets will be aligned with the policy of government, and in revenue generating departments, an incremental approach without sound justification will be discouraged.

7.2 The Provincial Tax Enforcement Departments are required to duly consider revenue arrears and potential of each tax while formulating forecasts / targets for FY 2024-25. Annual targets are to be furnished on prescribed format duly supported by a statement depicting the spread of annual targets around 12 months.

7.3 Each Administrative Department is required to upload its consolidated revenue receipts budget / revised estimates on prescribed form available on their respective interfaces within the stipulated time period as per budget calendar.



8. TREASURY SINGLE ACCOUNT

TSA is a financial policy tool used to consolidate all government cash resources in a single bank account maintained with the State Bank of Pakistan. The aim of establishing TSA is to enable the government to better manage its cash resources, and reduce borrowing costs. So the Provincial Government in order to manage cash balance in befitting manner, has resorted to reform measures for streamlining its Treasury Single Account Functionality – at par with standards and international best practices. This entails consolidation of cash balances at SBP for predictable and timely funds availability for improved public service delivery. Hence it is imperative for line departments to strictly adhere to the policy circulars already issued by this department:

8.1 Designated Bank Accounts:

In exceptional cases designated bank accounts are allowed subject to the guidelines issued by Finance Department vide letter No.2/3(F/L)FD/2021/DDOs, dated 18.10.2021.

8.2 Assan Assignment Account Procedure (Local Currency) 2020:

For better cash balance management, reporting and transparency, Assan Assignment Account procedure (Local Currency), 2020 has been adopted by the GoKP, vide letter No.5/139(F/L)/FD/2019/Vol-III dated 18.11.2020. The said procedure shall be followed in letter and spirit. In order to facilitate the line departments, the subject procedure and reference tool kit can be accessed at the official web portal of FD.

8.3 KP Accounting Procedure for Special Deposit Funds-2022

Recently, Special Deposit Funds have been created / established vide FD letter No. 13/10(F/L)FD/2022/SDF, Dated 23.11.2022 specifically for public entities working either with full autonomy or partial autonomy. Enlistment of the entities can be referred to in schedule-I to the Procedure *ibid*. The said Procedure serves as the overarching frame work for the management of funds falling under G12-Special Deposit Funds. The detailed policies/procedures governing the budgeting, accounting and financial reporting of each entity as framed and approved under its respective statute shall remain operative and shall stand amended to the extent of provisions entailed in the said procedure. This procedure can be accessed at the website of FD.

9. GENDER RESPONSIVE & CLIMATE RESILIENT BUDGETING

Gender-responsive budgeting is an approach designed to mainstream the gender dimension into all stages of the budget cycle. In general, gender responsive budgeting aims at analyzing the different impacts of fiscal policy on men and women respectively. In addition to the impact analysis, gender responsive budgeting comprises making proposals to reprioritize expenditures and revenues, taking into account the different needs and priorities of women and men, other factors of inequality may also be focused on, such as age, religious or ethnic affiliation, or the place of residence (urban/rural).

Furthermore, the government seeks to determine the fiscal burden it has to bear to combat climate consequences that will inform its resource mobilization efforts besides improving allocative efficiency. In this regard, the line departments are requested to prepare budget submissions and project proposals taking into account climate perspective.



10. SPECIAL INSTRUCTIONS FOR HEALTH DEPARTMENT AND EDUCATION DEPARTMENT

The Finance Department has established budgetary norms for staffing and non-wage budget heads for health and education sector institutions. These norms are established to achieve improved efficiency and effectiveness in budgeting process. The Department of Health and Elementary & Secondary Education are required to adhere to these established budgetary norms for staffing and non-wage expenditures for primary health care facilities and primary, middle, and high schools.

11. BUDGET STEERING COMMITTEE

The constituted Budget Steering Committee to steer the budget making process for FY 2024-25.

S.No.	Designation	Portfolio
1.	Minister Finance	Chair
2.	Additional Chief Secretary P&D	Co-Chair
3.	Secretary Finance	Co-Chair
4.	Administrative Secretary concerned	Member
5.	Special Secretary (Budget) Finance	Member
6.	Chief Economist P&D	Member
7.	Any Co-Opted Member	Member
8.	DS-III Finance	Member-cum-Secretary

- Departments shall take their budget proposals to this committee that shall analyze these proposals on a case-to-case basis.
- The committee shall also take into account district and sectoral planning exercises undertaken by the finance department/ P&D Department.
- In the absence of the Chair, any meeting of the Budget Steering Committee may be convened by the Co-Chairs, provided that a minimum quorum of two-thirds (5 members) is in attendance.
- The committee may ask for evidence to support the department's request for additional budget
- In this regard a notification has already been issued and has been annexed to this document



Budget Call Circular 2024-25

Government of Khyber Pakhtunkhwa

12. BUDGET CALENDAR

S #	Key Activities	Role	Timeline (Dec 23 to Jun 24)																								
			1-8 Dec	11-18 Dec	19-26 Dec	27-2 Jan	3-9 Jan	10-16 Jan	17-23 Jan	24-30 Jan	31-6 Feb	7-13 Feb	14-20 Feb	21-27 Feb	28-5 Mar	6-12 Mar	13-19 Mar	20-26 Mar	27-2 Apr	3-9 Apr	10-16 Apr	17-23 Apr	24-30 Apr	2-8 May	9-15 May	16-22 May	23-29 May
1	Issuance of BCC		[Activity bar]																								
2	Formulation of B.Es 2024-25 (Current Expenditure) including SNEs Fresh		[Activity bar]																								
2.1	Issuance of Budget Order I	Finance Department	[Activity bar]																								
2.2	Focal Persons Nominations	Administrative Departments	[Activity bar]																								
2.3	Orientation of Focal Persons on Online Portal	Finance Department	[Activity bar]																								
2.4	Departmental Budget Making		[Activity bar]																								
2.4.1	Review & Distribution of Departmental Ceilings	Administrative Departments	[Activity bar]																								
2.4.2	Budgeting at the Spending Unit Level	Spending Units	[Activity bar]																								
2.4.3	Procurement, Recruitment and Additional Grants	Administrative Departments	[Activity bar]																								
2.4.4	Departmental Engagement Committee	Administrative Departments	[Activity bar]																								
2.4.5	Review & Consolidation of Departmental Budget	Administrative Departments	[Activity bar]																								
2.4.6	Submission of Consolidated Budget Estimates 2024-25	Administrative Departments	[Activity bar]																								
2.4.7	Submission of Consolidated Budget Estimates on OBB/PBB 2024-27	Administrative Departments	[Activity bar]																								
2.5	Examination of Budget Estimates 2024-25		[Activity bar]																								
2.5.1	Pre-Budget Consultation session with Business Community, Academia etc	Finance Department	[Activity bar]																								
2.5.2	Scrutiny of Proposed Budget Estimates 2024-25	Deputy Secretaries Finance	[Activity bar]																								
2.5.3	Departmental Meetings on SNEs Fresh	Additional Finance Secretary	[Activity bar]																								
2.5.4	Consolidation of Budget Estimates including SNEs 2024-25	Additional Finance Secretary	[Activity bar]																								
2.5.5	Internal Review Meetings	Finance Secretary	[Activity bar]																								
2.6	Finalization of Budget Estimates 2024-25		[Activity bar]																								
2.6.1	Pre-Budget Consultative Meetings with Ministers Incharge	Finance Department	[Activity bar]																								
2.6.2	Issuance of Printing Plan	Finance Department	[Activity bar]																								
2.6.3	Vetting of draft Preamble of Schedules	Law Department	[Activity bar]																								
2.6.4	Printing of relevant Budget Books	Finance Department	[Activity bar]																								
3	Integrated Budget Strategy Paper		[Activity bar]																								
3.1	Meeting of Budget Strategy Committee	Finance Department	[Activity bar]																								
3.2	Preparation of Medium-Term Fiscal Framework	Finance and P&D Department	[Activity bar]																								
3.3	Issuance of Integrated Budget Strategy Paper	Finance Department	[Activity bar]																								
4	Revised Estimates 2023-24 (Estimates of Receipts)		[Activity bar]																								
4.1	Issuance of Meeting Calendar	Finance Department	[Activity bar]																								
4.2	Departmental Meetings	Finance and Administrative Departments	[Activity bar]																								
4.3	Consolidation of Revised Estimates	Finance Department	[Activity bar]																								
4.4	Review and Finalisation	Finance Department	[Activity bar]																								
5	Revised Estimates 2023-24 (Current Expenditure)		[Activity bar]																								
5.1	Issuance of Meeting Calendar	Finance Department	[Activity bar]																								
5.2	Departmental Meetings	Finance & Administrative Departments	[Activity bar]																								
5.3	Consolidation of Revised Estimates	Finance Department	[Activity bar]																								
5.4	Review and Finalisation	Finance Department	[Activity bar]																								
5.5	Release and upload in IFMIS	Finance Department	[Activity bar]																								
6	Development Budget		[Activity bar]																								
6.1	Issuance of ADP 2024-25 Guidelines	P&D Department	[Activity bar]																								
6.2	Meetings with the Departments to finalize ADP/AIP 2024-25	P&D Department	[Activity bar]																								
6.3	Consolidation of Development Budget	P&D Department	[Activity bar]																								
6.4	Submission of Revised Estimates 2023-24 to Finance Department	P&D Department	[Activity bar]																								
6.5	Submission of Draft ADP to Finance Department	P&D Department	[Activity bar]																								
7	Approval of Budget 2024-25		[Activity bar]																								
7.1	Submission of Budget Summary to Chief Minister	Finance Department	[Activity bar]																								
7.2	Provincial Cabinet Approval of Budget 2024-25	Provincial Cabinet	[Activity bar]																								
7.3	Presentation of Budget before Provincial Assembly	Finance Department	[Activity bar]																								
7.4	Approval of Annual Budget by Provincial Assembly	Provincial Assembly	[Activity bar]																								



BUDGET FORMS

for

Preparation and Submission of Revised Estimates 2023-24
& Budget Estimates 2024-25

(Current Expenditure & Estimates of Receipts)

13. BUDGET FORM I - REVISED ESTIMATES OF CURRENT EXPENDITURE 2023-24

Grant No. _____

DDO Code: _____

Minor Head/ Function	Primary Unit	Original Appropriation of the current financial year	Modified Grant	Actual 2022-23	Actual for 1 st 5 months 2023-24	Anticipated Expdt: for remaining 7 months 2023-24	Total Expdt: for 2023-24 (R.Es) (Col: 6+7)	Surrenders	Excess	R.Es Adopted by FD for 2023-24
1	2	3	4	5	6	7	8	9	10	11

- i. Details of vacant posts along with object-wise details of funds claimed in the Revised Estimates 2023-24 on account on their pay and allowances be given.
- ii. A separate statement showing Designation wise / Domicile wise detail of Surplus Staff (BPS 1 to 15), if any, must be accompanied with the proposed Revised Estimates.
- iii. Justification for anticipated expenditure as per Column No. 7 be given.
- iv. **POL consumption** shall be justified including the following information:

S.No	Name of authorized Officer/Pool	Type of Vehicle (Engine Capacity)	Ceiling in Liters	Amount (Rs.)
1	2	3	4	5

14. BUDGET FORM II - ESTIMATES OF CURRENT EXPENDITURE (NON-SALARY) 2024-25

Indicative Budget Ceiling 2024-25:

Proposed Budget Estimates 2024-25:

Difference (Ceiling-Proposed BE):

Government	Department	Grant No.	Fund Description	DDO Description	Detail Object Code & Description	Budget Estimates 2022-23	Actuals 2022-23	Budget Estimates 2023-24	Actuals of the first 5 months 2023-24	Proposed Budget Estimates 2024-25	Remarks

15. BUDGET FORM III - ESTIMATES OF RECEIPTS 2024-25

Government	Department	DDO Description	Detail Object Code & Description	Budget Estimates 2022-23	Actuals 2022-23	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25 (Proposed)	Remarks

16. BUDGET FORM IV - SNE FORM (CREATION OF NEW/ADDITIONAL POSTS)

a) Human Resource FY 2024-25													
Government	Department	Grant #	Fund Description	DDO Description	Designations	BPS	No of Posts		Government (Provincial/District)	District	Mode of Appointment	Actualization Month	Justification / Contribution to Departmental Performance
							Existing	Proposed					
b) Non-Salary FY 2024-25													
Government	Department	Grant #	Fund Description	DDO Description	Detail Object Code & Description				Proposed Budget Estimates 2024-25		Remarks		

17. BUDGET FORM V - HR FORM

Government	Department	Grant #	Fund Description	DDO Code	Designations	BPS	No of Posts		Actualization Month of Vacant Post	Variation in Designation in Sanctioned Strength if any	Variation in BPS in Sanctioned Strength if any
							Existing	Vacant			

18. BUDGET FORM VI - FUNDING REQUIREMENTS UNDER GRANT-IN-AID FORM

Department:						
Total Number of Entities funded Under Grant-in-Aid:						
Closing cash balance as on 31/12/2023:						
Name of Entity	Item of Receipt	BE 2022-23	Actual 2022-23	BE 2023-24	RE 2023-24	BE 2024-25
	Receipt Item 1					
	Receipt Item 2					
	Receipt Item 3					
	Receipt Item 4					
	Total					
	Item of Expenditure	BE 2022-23	Actual 2022-23	BE 2023-24	RE 2023-24	BE 2024-25
	Salary Budget					
	Non-Salary Budget					
	Pension Budget					
	Development Budget					
	Total					
	Reason/Justification					

19. BUDGET FORM VII - ANNUAL PROCUREMENT PLAN FORM

S#	Title/Description of procurement	Name of items/Objects	Estimated Cost	Date of IFB ² /NIT	Procurement Method ³	Date of Bid submission/ Opening	Tentative date of Award of contract	Anticipated Completion date

² IFB/NIT means Invitation for Bid/Notice Inviting Tender

³ Procurement method means Open Competitive Bidding /RFQ/Direct Contracting

20. FORM VIII - OUTPUT BASED BUDGETING/PERFORMANCE BASED BUDGETING

Output Based Budgeting/Performance Based Budget FYs 2024-27

Principal Accounting Officer: _____

1. Vision Statement: Define Vision Statement of the department

2. Policy: Define Policy Direction for Medium Term Years 2024-27

3. Outcome: Impact on Target Population

4. Budget by Outputs:

Rs. In '000

Outputs	Attach Department Responsible	Actual Expenditure		Budget 2023-24	Budget 2024-25	Forecast 2025-26	Forecast 2026-27
1	2	3	4	5	6	7	8
Output (1.1)							
Output (1.2)							
Output (2.1)							
Total							

5. Key Performance Indicators/Targets

Outputs	Key Performance Indicator	Target Achieved 2022-23	Planned Target 2023-24	Target Achieved 2023-24	Target 2024-25	Forecast 2025-26	Forecast 2026-27
1	2	3	4	5	6	7	8
Output (1.1)	Indicator 1						
Output (1.2)	Indicator 1						
Output (2.1)	Indicator 1						
Total							

Prepared by: _____
(Designation)

Approved by: _____
(Principal Accounting Officer)

Forwarded to: FMIU Wing, Finance Department

Instructions:

1. Performance-based budget shall be prepared by PAOs under Sections 11 and 22 of Public Finance Management Act (PFM), 2022.
2. Performance-based budget shall be prepared by PAOs in line with the Integrated Budget Ceilings (IBCs) issued by the Finance Department and as per policy/priorities of their respective department.
2. Performance-based budget involves a period of three financial years i.e. 2024-27.

3. Guidelines for Preparation of Performance Based Budget:

Step 1: Preparation of Strategic Plan:

- i. Strategic plan shall be developed by the relevant Administrative Department/Entities.
- ii. Strategic Plan, as approved by relevant PAOs, shall contain the following:
 - a. Vision Statement/Policy
 - b. Outcomes (effects of services on target population)
 - c. Outputs (services) to be delivered.
 - d. Key Performance Indicators (KPIs)

Step 2: Allocation of IBCs to outputs

On receipt of an IBCs, the concerned PAO shall allocate them to outputs.

Step 3: Communication of IBCs to spending units and projects.

- a. PAOs shall forward IBCs to spending units (DDOs) and project directors.
- b. Spending units and projects director shall prepare their detailed budgets within these ceilings.
- c. A list of KPIs shall be forwarded to Spending units for them to identify relevant targets and actual achievements.

Step 4: Compilation of budgets

Once detailed budget is prepared by Spending unit, the focal person of the Administrative Departments shall furnish information on the given format.

Step 5: Approval by PAOs:

The duly filled in format shall be signed by the respective PAOs and communicated to, Budget Wing, Finance Department.

21. VIABILITY GAP FUND

Viability gap funding (“VGF”) has emerged as one of the alternatives financing sources to leverage public funds in order to mobilize private infrastructure investments in developing countries.

Therefore, Government of Khyber Pakhtunkhwa continues to accelerate the development of infrastructure either in terms of financing, incentives, or especially through Public Private Partnership (PPP) projects. One of the breakthroughs made by the government in the PPP scheme is by providing support in the form of cash funds for the construction cost of the project also called Viability Gap Fund (VGF), in order to make a project that was previously financially unviable to become financially viable.

The Risk Management Unit will maintain a designated account in a Scheduled Bank wherein the monies injected in the Viability Gap Fund shall be kept and disbursed upon withdrawal request made in the manner specified by Risk Management Unit. The VGF rules regarding its operation has been prepared by RMU and vetted from the law department.

For the purpose of execution of Projects on PPP mode, the Government support in the form of upfront and operational VGF is required, the details of projects is appended below:

PPP Projects, VGF support required from the Government of KP:

S. No	PPP Projects	Govt Upfront VGF Rs. in million	Govt Operational VGF Rs. in million	Total
1	Swat Motorway Phase 1	17,000	-	17,000
2	Swat Motorway Phase 2	5,000	7,040	12,040
3	Dir Motorway	14,101	7,000	21,101
4	DIK Motorway	104,200	18,000	122,200
5	Hund, Swabi	409	-	409
6	Ghanool, Mansehra	-	-	-
7	Madaklasht, Chitral	2,518	-	2,518
8	Mankial, Swat	367	-	367
9	Thandiani, Abbottabad	-	-	-
10	Buner Expressway	3,500	16,000	19,500
11	Bannu Expressway	9,175	8,550	17,725
Total		156,270	56,590	212,860

Since the amount for Swat Phase 1 is already provided, hence, for the FY 2023-24 an allocation in VGF account needs to be made for the upcoming PPP projects, a total of Rs. 134 billion is required for upcoming PPP projects while an amount of Rs. 56.5 billion is required on account of operational VGF.

22. INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

PROVINCIAL ASSEMBLY

Current Budget Ceilings for preparing Budget Estimates 2024-25 are given below:

DEMAND NO: 1: PROVINCIAL ASSEMBLY

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
NC21001/NC24001 PROVINCIAL ASSEMBLY	2,322
SALARY	1,941
NON-SALARY	381

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. 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 (2024-25) CURRENT BUDGET

ESTABLISHMENT & ADMINISTRATION DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2024-25 are given below:

DEMAND NO: 2 & 61: GENERAL ADMINISTRATION

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
SETTLED	
NC21002/NC24001 GENERAL ADMINISTRATION	6,476
SALARY	3,956
NON-SALARY	2,521
NMAs	
NC21075 GENERAL ADMINISTRATION	211
SALARY	65
NON-SALARY	146

Guidelines

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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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INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

FINANCE DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2024-25 are given below:

DEMAND NO: 3 & 61: FINANCE, TREASURIES AND LOCAL FUND AUDIT

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
SETTLED	
NC21003 TREASURIES	904
SALARY	787
NON-SALARY	117
NC21004 FINANCE DEPARTMENT	2,401
SALARY	1,128
NON-SALARY	1,273
NC21005 LOCAL FUND AUDIT	259
SALARY	246
NON-SALARY	13
NC21124 COVID-19 CONTINGENCY	1,500
NON-SALARY	1,500
NC21127 VIABILITY GAP FUND	5,000
NON-SALARY	5,000
NMAs	
NC21076 TREASURIES	149
SALARY	132
NON-SALARY	17
NC21077 FINANCE DEPARTMENT	466
SALARY	154
NON-SALARY	312

Guidelines

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INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

DEMAND NO: 34 & 61: PENSION

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
SETTLED	
NC21041/NC24041 PENSION	135,754
NON-SALARY	135,754
NMAs	
NC21123 PENSION	4,421
NON-SALARY	4,421

Guidelines

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INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

DEMAND NO: 35: SUBSIDIES

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
NC21042 SUBSIDIES	45,300
NON-SALARY	45,300

Guidelines

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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.
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INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

DEMAND NO: 36: GOVERNMENT INVESTMENT & COMMITTED CONTRIBUTION

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
NC21043 GOVT INVESTMENT & COMMITTED CONTRIBUTION	3,000
NON-SALARY	3,000

Guidelines

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INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

DEMAND NO: 39: TEHSIL SALARY

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
NC21128 TEHSIL SALARY	263,772

DEMAND NO: 42: TEHSIL NON-SALARY

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
NC21129 TEHSIL NON-SALARY	12,432

DEMAND NO: 61: TEHSIL NON-SALARY (NMA5)

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
NC21130 TEHSIL SALARY	41,196

DEMAND NO: 61: TEHSIL NON-SALARY (NMA5)

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
NC21131 TEHSIL NON-SALARY	1,731

Guidelines

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INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

DEMAND NO: 40 & 61: GRANT TO LOCAL COUNCILS

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
SETTLED	
NC21050 GRANT TO LOCAL COUNCILS	5,923
NON-SALARY	5,923
NMAs	
NC21122 GRANT TO LOCAL COUNCILS	830
NON-SALARY	830

Guidelines

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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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INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

DEMAND NO: 48: LOANS AND ADVANCES

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
NC11053 LOANS AND ADVANCES	600
NON-SALARY	600

Guidelines

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INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

DEBT SERVICING (INTEREST PAYMENT)

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
NC24051 DEBT SERVICING (INTEREST PAYMENT)	29,038
NON-SALARY	29,038

DEBT SERVICING (LOAN FROM FEDERAL GOVT DISCHARGED)

DESCRIPTION	BUDGET FORECAST 2019-20
NC14057 DEBT SERVICING (LOAN FROM FEDERAL GOVT.	61,900
NON-SALARY	61,900

Guidelines

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INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

PLANNING & DEVELOPMENT DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2024-25 are given below:

DEMAND NO: 4 & 61: PLANNING & DEVELOPMENT AND BUREAU OF STATISTICS

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
SETTLED	
NC21006/NC21007 PLANNING & DEVELOPMENT & BOS	1,240
SALARY	1,124
NON-SALARY	116
NMAs	
NC21079/NC21080 PLANNING & DEVELOPMENT & BOS	367
SALARY	356
NON-SALARY	11

Guidelines

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INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

SCIENCE & TECHNOLOGY AND INFORMATION TECHNOLOGY DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2024-25 are given below:

DEMAND NO: 5: INFORMATION TECHNOLOGY

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
SETTLED	
NC21048 INFORMATION TECHNOLOGY DEPARTMENT	1,215
SALARY	144
NON-SALARY	1,071

Guidelines

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INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

REVENUE & ESTATE DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2024-25 are given below:

DEMAND NO: 6 & 61: REVENUE & ESTATE

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
SETTLED	
NC21009 REVENUE & ESTATE DEPARTMENT	3,107
SALARY	1,345
NON-SALARY	1,763
NMAs	
NC21082 REVENUE & ESTATE DEPARTMENT	15
SALARY	9
NON-SALARY	6

Guidelines

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INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

EXCISE AND TAXATION DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2024-25 are given below:

DEMAND NO: 7: EXCISE AND TAXATION

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
SETTLED	
NC21010 EXCISE AND TAXATION DEPARTMENT	1,547
SALARY	1,317
NON-SALARY	231
NMAs	
NC21083 EXCISE AND TAXATION DEPARTMENT	57
SALARY	48
NON-SALARY	9

Guidelines

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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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INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

HOME AND TRIBAL AFFAIRS DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2024-25 are given below:

DEMAND NO: 8 & 61: HOME AND CIVIL DEFENCE

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
SETTLED	
NC21011 HOME DEPARTMENT	2,083
SALARY	1,898
NON-SALARY	185
NMAs	
NC21084 HOME DEPARTMENT	878
SALARY	616
NON-SALARY	263

Guidelines

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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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INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

Current Budget Ceilings for preparing Budget Estimates 2024-25 are given below:

DEMAND NO: 9 & 61: JAILS & CONVICTS SETTLEMENT

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
SETTLED	
NC21013 JAILS & CONVICTS SETTLEMENT	5,387
SALARY	3,473
NON-SALARY	1,914
NMAs	
NC21085 JAILS & CONVICTS SETTLEMENT	512
SALARY	465
NON-SALARY	47

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. 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 (2024-25) CURRENT BUDGET

Current Budget Ceilings for preparing Budget Estimates 2024-25 are given below:

DEMAND NO: 10 & 61: POLICE

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
SETTLED	
NC21014 POLICE	83,074
SALARY	75,759
NON-SALARY	7,315
NMAs	
NC21120 POLICE	35,697
SALARY	35,107
NON-SALARY	591

Guidelines

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INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

Current Budget Ceilings for preparing Budget Estimates 2024-25 are given below:

DEMAND NO: 11 & 61: ADMINISTRATION OF JUSTICE

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
SETTLED	
NC21015/NC24015 ADMINISTRATION OF JUSTICE	13,283
SALARY	11,214
NON-SALARY	2,069
NMAs	
NC21087 ADMINISTRATION OF JUSTICE	1,104
SALARY	965
NON-SALARY	139

Guidelines

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INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

HIGER EDUCATION, ARCHIVES & LIBRARIES DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2024-25 are given below:

DEMAND NO: 12 & 61: HIGHER EDUCATION, ARCHIVES & LIBRARIES

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
SETTLED	
NC21016 HIGHER EDUCATION, ARCHIVES & LIBRARIES	26,049
SALARY	22,689
NON-SALARY	3,360
NMAs	
NC21088 HIGHER EDUCATION, ARCHIVES & LIBRARIES	3,326
SALARY	3,251
NON-SALARY	74

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. This will surely help your Department to prioritize activities within the available fiscal space.
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INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

HEALTH DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2024-25 are given below:

DEMAND NO: 13 & 61: HEALTH

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
SETTLED	
NC21017 HEALTH	165,313
SALARY	120,266
NON-SALARY	45,047
NMAs	
NC21089 HEALTH	16,336
SALARY	12,049
NON-SALARY	4,287

Guidelines

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Special Instructions:

6. The Finance Department has established budgetary norms for staffing and non-wage budget to achieve the following:

- a. These norms enhance accurate forecasts for non-wage budget items, aligning estimates with actual expenditures to minimize overruns or underspending, improving budgeting efficiency.
 - b. Introduction of standardized approaches in non-wage budgeting foster consistency, promote comparability across programs viz. a viz. promoting transparency, accountability, and ease of analysis.
7. The Health Department shall consider the following special guidelines during the budget preparation cycle for primary health care facilities:
- a. Ensure primary health care facilities meet targeted medical staff positions and maintain operational infrastructure as per the Medium-Term Expenditure Plan and costing standards established for non-wage expenditure.
 - b. Adhere to the established norms for procurements including medicines and drugs, medical tools and equipment, utilities, repair & maintenance, POL etc.

INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

COMMUNICATION & WORKS DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2024-25 are given below:

DEMAND NO: 14 & 61: COMMUNICATION & WORKS

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
SETTLED	
NC21018 COMMUNICATION AND WORKS DEPARTMENT	5,386
SALARY	4,777
NON-SALARY	608
NMAs	
NC21090 COMMUNICATION AND WORKS DEPARTMENT	2,256
SALARY	2,185
NON-SALARY	70

DEMAND NO: 15 & 61: ROADS HIGHWAYS & BRIDGES (REPAIR) AND BUILDINGS & STRUCTURES (REPAIR)

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
SETTLED	
NC21019/NC21020/NC24020 ROADS & BUILDINGS (REPAIR)	5,704
NON-SALARY	5,704
NMAs	
NC21091/NC21092 ROADS & BUILDINGS (REPAIR)	313
NON-SALARY	313

Guidelines

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INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

PUBLIC HEALTH ENGINEERING DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2024-25 are given below

DEMAND NO: 16 & 61: PUBLIC HEALTH ENGINEERING

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
SETTLED	
NC21021 PUBLIC HEALTH ENGINEERING	16,978
SALARY	6,514
NON-SALARY	10,465
NMAs	
NC21093 PUBLIC HEALTH ENGINEERING	1,996
SALARY	1,689
NON-SALARY	306

Guidelines

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INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

LOCAL GOVERNMENT ELECTION AND RURAL DEVELOPMENT DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2024-25 are given below:

DEMAND NO: 17 & 61: LOCAL GOVERNMENT

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
SETTLED	
NC21022 LOCAL GOVERNMENT DEPARTMENT	4,462
SALARY	257
NON-SALARY	4,205
NMAs	
NC21094 LOCAL GOVERNMENT DEPARTMENT	101
SALARY	81
NON-SALARY	20

Guidelines

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INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

AGRICULTURE DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2024-25 are given below:

DEMAND NO: 18 & 61: AGRICULTURE

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
SETTLED	
NC21023 AGRICULTURE	5,574
SALARY	3,168
NON-SALARY	2,405
NMAs	
NC21095 AGRICULTURE	456
SALARY	400
NON-SALARY	55

Guidelines

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INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

LIVESTOCK, FISHERIES AND COOPERATIVE DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2024-25 are given below:

DEMAND NO: 19 & 61: LIVESTOCK & DAIRY DEVELOPMENT

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
SETTLED	
NC21025 ANIMAL HUSBANDRY	3,511
SALARY	2,045
NON-SALARY	1,466
NMAs	
NC21096 ANIMAL HUSBANDRY	517
SALARY	180
NON-SALARY	337

DEMAND NO: 20: COOPERATION

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
NC21026 CO-OPERATION	64
SALARY	45
NON-SALARY	19

DEMAND NO: 23 & 61: FISHERIES

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
SETTLED	
NC21024 FISHERIES	348
SALARY	289
NON-SALARY	60
NMAs	

NC21099 FISHERIES	74
SALARY	62
NON-SALARY	13

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INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

ENVIRONMENT DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2024-25 are given below:

DEMAND NO: 21 & 61: ENVIRONMENT & FORESTRY

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
SETTLED	
NC21027 ENVIRONMENT AND FORESTRY	5,191
SALARY	4,714
NON-SALARY	477

DEMAND NO: 22 & 61: FORESTRY (WILDLIFE)

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
SETTLED	
NC21028 FORESTRY (WILDLIFE)	1,385
SALARY	1,117
NON-SALARY	268
NMAs	
NC21098 FORESTRY (WILDLIFE)	1,296
SALARY	1,207
NON-SALARY	88

Guidelines

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INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

IRRIGATION DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2024-25 are given below:

DEMAND NO: 24 & 61: IRRIGATION

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
SETTLED	
NC21029 IRRIGATION	7,747
SALARY	5,189
NON-SALARY	2,558
NMAs	
NC21100 IRRIGATION	356
SALARY	322
NON-SALARY	34

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INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

INDUSTRIES, COMMERCE AND TECHNICAL EDUCATION DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2024-25 are given below:

DEMAND NO: 25 & 61: INDUSTRIES

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
SETTLED	
NC21030 INDUSTRIES	932
SALARY	621
NON-SALARY	312
NMAs	
NC21101 INDUSTRIES	42
SALARY	38
NON-SALARY	4

DEMAND NO: 27: STATIONERY AND PRINTING

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
NC21033 STATIONERY AND PRINTING	466
SALARY	147
NON-SALARY	320

DEMAND NO: 29 & 61: TECHNICAL EDUCATION & MAN POWER

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
SETTLED	
NC21036 TECHNICAL EDUCATION AND MANPOWER	2,964
SALARY	2,273
NON-SALARY	690
NMAs	
NC21105 TECHNICAL EDUCATION AND MANPOWER	480

SALARY	458
NON-SALARY	21

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INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

MINERALS DEVELOPMENT DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2024-25 are given below:

DEMAND NO: 26 & 61: MINERAL DEVELOPMENT AND INSPECTORATE OF MINES

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
SETTLED	
NC21032 MINERAL DEVELOPMENT AND INSPECTORATE OF	1,830
SALARY	900
NON-SALARY	930
NMAs	
NC21102 MINERAL DEVELOPMENT AND INSPECTORATE OF	226
SALARY	213
NON-SALARY	13

Guidelines

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INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

LABOUR DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2024-25 are given below:

DEMAND NO: 30: LABOUR

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
SETTLED	
NC21037 LABOUR	776
SALARY	483
NON-SALARY	292
NMAs	
NC21106 LABOUR	56
SALARY	50
NON-SALARY	6

Guidelines

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INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

POPULATION WELFARE DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2024-25 are given below:

DEMAND NO: 28 & 61: POPULATION WELFARE

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
SETTLED	
NC21047 POPULATION WELFARE	779
SALARY	371
NON-SALARY	408
NMAs	
NC21104 POPULATION WELFARE	34
SALARY	17
NON-SALARY	17

Guidelines

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INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

INFORMATION & PUBLIC RELATION DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2024-25 are given below:

DEMAND NO: 31: INFORMATION & PUBLIC RELATIONS

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
SETTLED	
NC21038 INFORMATION & PUBLIC RELATIONS	602
SALARY	424
NON-SALARY	178
NMAs	
NC21107 INFORMATION & PUBLIC RELATIONS	44
SALARY	42
NON-SALARY	2

Guidelines

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INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

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

Current Budget Ceilings for preparing Budget Estimates 2024-25 are given below:

DEMAND NO: 32 & 61: SOCIAL WELFARE, SPECIAL EDUCATION & WOMEN EMPOWERMENT

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
SETTLED	
NC21039 SOCIAL WELFARE, SPECIAL EDUCATION	2,258
SALARY	1,251
NON-SALARY	1,007
NMAs	
NC21108 SOCIAL WELFARE, SPECIAL EDUCATION	110
SALARY	96
NON-SALARY	14

DEMAND NO: 33 & 61: ZAKAT & USHER

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
SETTLED	
NC21040 ZAKAT & USHER DEPARTMENT	362
SALARY	331
NON-SALARY	32
NMAs	
NC21109 ZAKAT & USHER DEPARTMENT	36
SALARY	31
NON-SALARY	6

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. 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 (2024-25) CURRENT BUDGET

AUQAF, HAJJ, RELIGIOUS AND MINORITY AFFAIRS DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2024-25 are given below:

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

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
NC21045 AUQAF, RELIGIOUS, MINORITY & HAJJ	4,192
SALARY	68
NON-SALARY	4,124

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. 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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INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

SPORTS, CULTURE & YOUTH AFFAIRS DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2024-25 are given below:

DEMAND NO: 38 & 61: SPORTS, CULTURE & YOUTH AFFAIRS

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
SETTLED	
NC21046 SPORTS, CULTURE & YOUTH	821
SALARY	681
NON-SALARY	139
NMAs	
NC21111 SPORTS, CULTURE & YOUTH	44
SALARY	41
NON-SALARY	3

Guidelines

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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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INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

TOURISM DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2024-25 are given below:

DEMAND NO: 66 TOURISM

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
SETTLED	
NC21046 SPORTS, CULTURE & TOURISM	515
SALARY	450
NON-SALARY	64

Guidelines

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INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

HOUSING DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2024-25 are given below:

DEMAND NO: 41: HOUSING DEPARTMENT

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
NC21051 HOUSING DEPARTMENT	185
SALARY	71
NON-SALARY	114

Guidelines

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INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

INTER PROVINCIAL COORDINATION DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2024-25 are given below:

DEMAND NO: 43: INTER PROVINCIAL COORDINATION

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
NC21070 INTER PROVINCIAL COORDINATION	89
SALARY	78
NON-SALARY	11

Guidelines

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INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

ENERGY & POWER DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2024-25 are given below:

DEMAND NO: 44 & 61: ENERGY & POWER

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
SETTLED	
NC21071 ENERGY AND POWER DEPARTMENT	277
SALARY	212
NON-SALARY	64
NMAs	
NC21114 ENERGY AND POWER DEPARTMENT	33
SALARY	31
NON-SALARY	2

Guidelines

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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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INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

TRANSPORT DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2024-25 are given below:

DEMAND NO: 45 & 61: TRANSPORT

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
SETTLED	
NC21072 TRANSPORT & MASS TRANSIT	503
SALARY	439
NON-SALARY	64
NMAs	
NC21115 TRANSPORT & MASS TRANSIT (NMAs)	51
SALARY	51
NON-SALARY	0

Guidelines

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INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

ELEMENTARY AND SECONDARY EDUCATION DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2024-25 are given below:

DEMAND NO: 46 & 61: ELEMENTARY & SECONDARY EDUCATION

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
SETTLED	
NC21073 ELEMENTARY AND SECONDARY EDUCATION	8,428
SALARY	3,060
NON-SALARY	5,368
NMAs	
NC21116 ELEMENTARY AND SECONDARY EDUCATION	1,371
SALARY	324
NON-SALARY	1,048

Guidelines

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Special Instructions:

6. The Finance Department has established budgetary norms for staffing and non-wage budget to achieve the following:
 - a. These norms enhance accurate forecasts for non-wage budget items, aligning estimates with actual expenditures to minimize overruns or underspending, improving budgeting efficiency.
 - b. Introduction of standardized approaches in non-wage budgeting foster consistency, promote comparability across programs viz. a viz. promoting transparency, accountability, and ease of analysis.
7. The E&SED shall consider the following special guidelines during the budget preparation cycle for primary, middle and high schools:
 - a. Ensure primary, middle and high schools meet targeted staff positions and maintain operational infrastructure as per the Medium-Term Expenditure Plan.
 - b. Ensure functioning basic infrastructure aligns with Medium-Term Expenditure Plan targets.
 - c. Adhere to the established norms for furniture, textbooks, consumables, repairs, construction etc.
 - d. Align non-wage budget estimates with the budgetary norms notified by the Finance Department.

INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

RELIEF, REHABILITATION AND SETTLEMENT DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2024-25 are given below:

DEMAND NO: 47 & 61: RELIEF, REHABILITATION, SETTLEMENT & CIVIL DEFENCE

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
SETTLED	
NC21074 RELIEF REHABILITATION AND SETTLEMENT	35,561
SALARY	4,435
NON-SALARY	31,126
NMAs	
NC21117 RELIEF REHABILITATION AND SETTLEMENT	5,207
SALARY	953
NON-SALARY	4,254

Guidelines

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INDICATIVE BUDGETARY CEILINGS (2024-25) CURRENT BUDGET

FOOD DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2024-25 are given below:

DEMAND NO: 49 & 61: STATE TRADING IN FOOD GRAINS AND SUGAR

DESCRIPTION	BUDGET FORECAST 2024-25 (RS IN MILLION)
SETTLED	
NC11054/NC14054 STATE TRADING IN FOOD GRAINS AND SUGAR	138,714
SALARY	914
NON-SALARY	137,800
NMAs	
NC11058 STATE TRADING IN FOOD GRAINS AND SUGAR	185
SALARY	63
NON-SALARY	122

Guidelines

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