



### **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/5-20/2023-24/BCC

Dated Peshawar the 05/12/2022

To

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

**Subject: - INTEGRATED BUDGET CALL CIRCULAR FOR THE FINANCIAL YEAR 2023-24**

Dear Sir,

I am directed to refer to the subject noted above and to state that the **Integrated Budget Call Circular** comprising of Current & Development Budget Guidelines, Budget Forms & Budget Calendar and Indicative Budgetary Ceilings have been prepared to facilitate the Administrative Departments including Merged Areas for preparation of their Budget Estimates for FY 2023-24 and Revised Estimates for FY 2022-23.

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 30<sup>th</sup> December, 2022, 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 receipt of this letter may kindly be acknowledged. The Budget Call Circular 2023-24 can also be accessed via the web portal of Finance Department: [www.finance.gkp.pk](http://www.finance.gkp.pk).

Yours faithfully,

  
(SAEEB 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: NMAs & 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.

  
(SAID BACHA)  
BUDGET OFFICER-I



Finance Department- Government of Khyber Pakhtunkhwa

[Integrated Budget Call Circular](#)

Financial Year 2023-24



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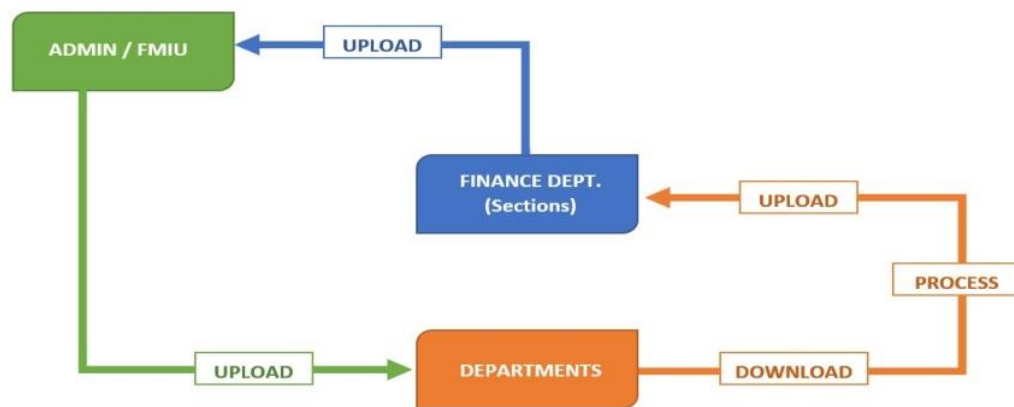


# **BUDGET GUIDELINES**



### 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 2023-24.
- 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 2022-23 on the prescribed format as mentioned in the instant Budget Call Circular. However, Budget Estimates 2023-24 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 2023-24.
- 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 2023-24.
- 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 2023-24** and **Revised Estimates 2022-23** 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 2022-23 has to precede the framing of Budget Estimates 2023-24. 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. 2022-23, 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. 2021-22 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 2022-23 should be furnished to the Finance Department on the prescribed format supported with viable justifications.
- 4.5 Budget Estimates 2023-24 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 2023-24 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 2023-24.
- 4.7 The finance portal <http://www.finance.gkp.pk/infodesk/budget-call-circular> contains department-wise forms to aid departments in this process.

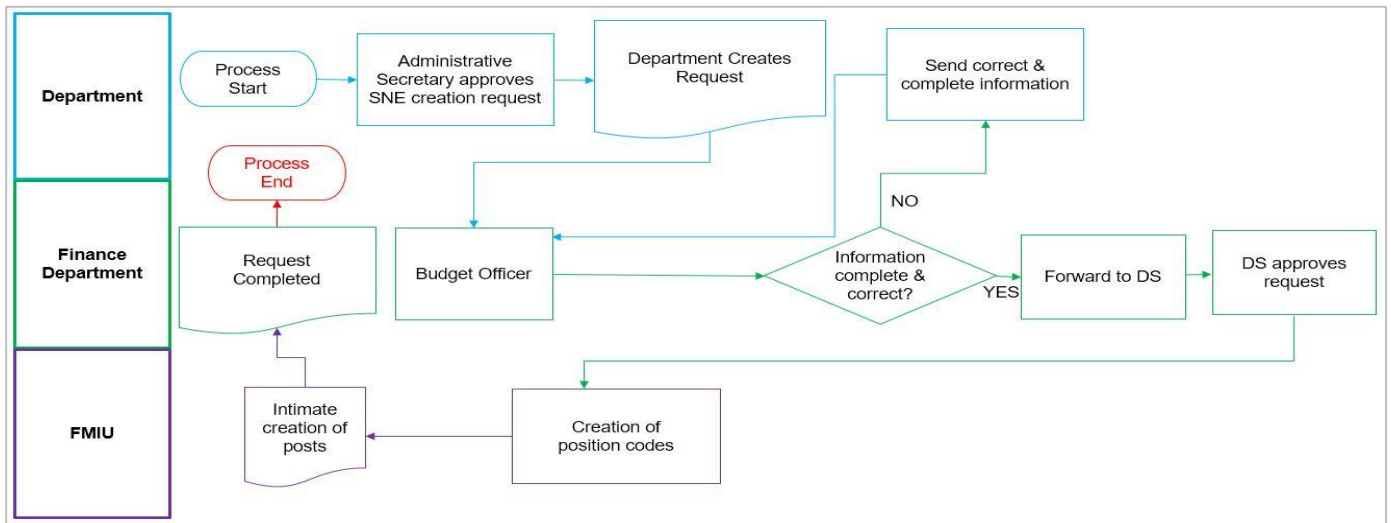




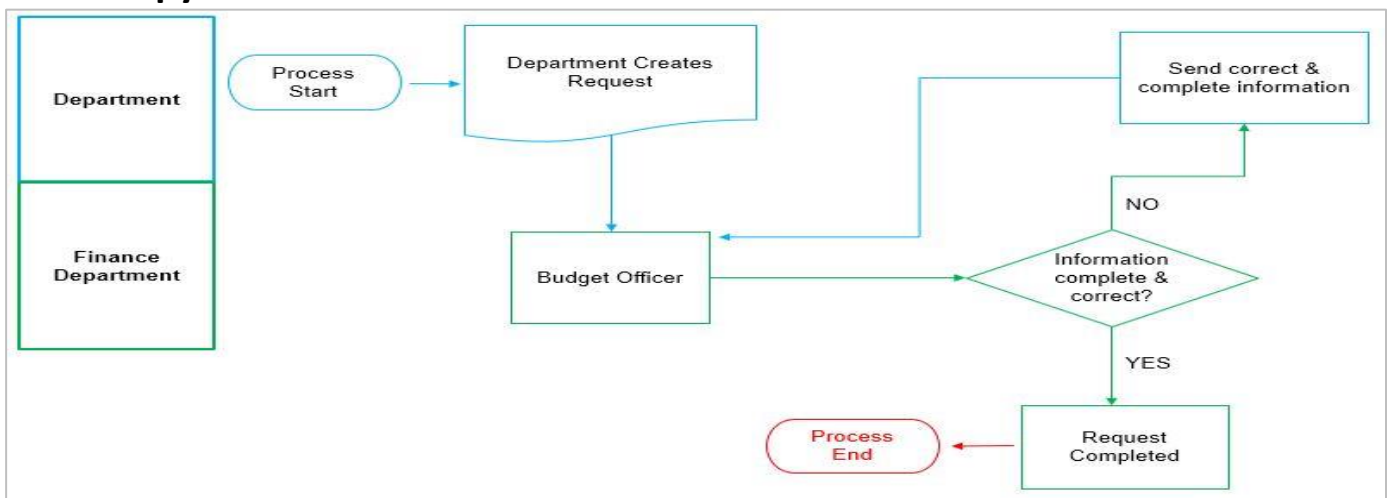
### 5. SCHEDULE FOR NEW EXPENDITURE

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) proposals**<sup>1</sup> 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.

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<sup>1</sup> 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 2023-24 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 2023-24. 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. BUDGET STEERING COMMITTEE

The constituted Budget Steering Committee to steer the budget making process for FY 2023-24.

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 FORMS**

for

Preparation and Submission of Revised Estimates 2022-23  
& Budget Estimates 2023-24

**(Current Expenditure & Estimates of Receipts)**

## 12. BUDGET FORM I - REVISED ESTIMATES OF CURRENT EXPENDITURE 2022-23

Grant No. \_\_\_\_\_

DDO Code: \_\_\_\_\_

Minor Head/ Function	Primary Unit	Original Appropriation of the current financial year	Modified Grant	Actual 2021-22	Actual for 1 <sup>st</sup> 5 months 2022-23	Anticipated Expendt: for remaining 7 months 2022-23	Total Expendt: for 2022-23 (R.Es) (Col: 6+7)	Surrenders	Excess	R.Es Adopted by FD for 2022-23
1	2	3	4	5	6	7	8	9	10	11

- Details of vacant posts along with object-wise details of funds claimed in the Revised Estimates 2022-23 on account on their pay and allowances be given.
- 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.
- Justification for anticipated expenditure as per Column No. 7 be given.
- 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



### 13. BUDGET FORM II - ESTIMATES OF CURRENT EXPENDITURE (NON-SALARY) 2023-24

**Indicative Budget Ceiling 2023-24:**

**Proposed Budget Estimates 2023-24:**

**Difference (Ceiling-Proposed BE):**

Government	Department	Grant No.	Fund Description	DDO Description	Detail Object Code & Description	Budget Estimates 2021-22	Actuals 2021-22	Budget Estimates 2022-23	Actuals of the first 5 months 2022-23	Proposed Budget Estimates 2023-24	Remarks

**14. BUDGET FORM III - ESTIMATES OF RECEIPTS 2023-24**

Government	Department	DDO Description	Detail Object Code & Description	Budget Estimates 2021-22	Actuals 2021-22	Budget Estimates 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-24 (Proposed)	Remarks

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

a) Human Resource FY 2023-24													
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 2023-24													
Government	Department	Grant #	Fund Description	DDO Description	Detail Object Code & Description				Proposed Budget Estimates 2023-24		Remarks		

**16. 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			

## 17. BUDGET FORM VI - FUNDING REQUIREMENTS UNDER GRANT-IN-AID FORM

<b>Department:</b>						
<b>Total Number of Entities funded Under Grant-in-Aid:</b>						
<b>Closing cash balance as on 31/12/2022:</b>						
<b>Name of Entity</b>	<b>Item of Receipt</b>	<b>BE 2021-22</b>	<b>Actual 2021-22</b>	<b>BE 2022-23</b>	<b>RE 2022-23</b>	<b>BE 2023-24</b>
	<b>Receipt Item 1</b>					
	<b>Receipt Item 2</b>					
	<b>Receipt Item 3</b>					
	<b>Receipt Item 4</b>					
	<b>Total</b>					
	<b>Item of Expenditure</b>	<b>BE 2021-22</b>	<b>Actual 2021-22</b>	<b>BE 2022-23</b>	<b>RE 2022-23</b>	<b>BE 2023-24</b>
	<b>Salary Budget</b>					
	<b>Non-Salary Budget</b>					
	<b>Pension Budget</b>					
	<b>Development Budget</b>					
	<b>Total</b>					
	<b>Reason/Justification</b>					

**18. BUDGET FORM VII - ANNUAL PROCUREMENT PLAN FORM**

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

<sup>2</sup> IFB/NIT means Invitation for Bid/Notice Inviting Tender

<sup>3</sup> Procurement method means Open Competitive Bidding /RFQ/Direct Contracting

## 19. GUIDELINES FOR ADP & AIP 2023-24

### 1. **POLICY FRAMEWORK**

- i. ADP Policy (2019-23) of the Government of Khyber Pakhtunkhwa will serve as the fundamental policy framework for the formulation of ADP 2023-24. The policy describes major factors to be considered while formulating of ADP and explains Key Policy Principles for ADP.
- ii. Proposed ADP should follow the spirit of the above referred policy. None of the public representatives or servants should have the sole discretion of identifying a development scheme rather it should be open to input from all public representatives and private citizens. Development schemes complementing the attainment of Sustainable Development Goals (SDGs), having alignment with Sustainable Development Strategy (SDS), Tribal Decade Strategy/Accelerated Implementation Programme-II (TDS/AIP) should be given priority in proposed ADP schemes. Dev schemes should also be instrumental in achieving the objectives of the country's global commitments such as commitments on environment, gender, labor and child rights; and federal-level development frameworks/policies aligned with National Climate Change Policy, Strategic Trade Policy Framework etc.
- iii. Enshrining a data-driven approach to development with result orientation and performance measurement, the Planning & Development Department and the Line Departments have prepared PAMframes in 2020 and 2021 to serve as rational planning templates for their sectors under the AIP. The ADP/AIP formulation process by the Line Departments is required to integrate PAM (Programming Approaches/Analytics & Measures) thinking into the development of their sector PAMframes (sectoral development plans). Every Line Department is to adhere to the spirit of the PAM frame approach which emphasizes on clearly defining the i) inputs; ii) outputs; iii) outcomes; iv) institutional/departmental readiness for implementing inputs, outputs and outcomes; and v) the allied actions and support required and available from the other Line Departments.
- iv. Referring to the sector PAM frames, the proposed ADP/AIP schemes will be required to demonstrate clear linkages with the sector development outputs and outcomes and the input areas which are being addressed. The Line Departments will be required to submit Institutional Readiness Actions on their part that will ensure timely and result oriented implementation of ADP/AIP.



- v. ADP formulation process by individual Line Departments is also required to be fully cognizant of Output Based Budget (OBB) stipulations which identify and define results from budgetary investments. It is critical to ensure alignment of outcomes and outputs proposed to be generated through public sector resource utilization across development, non-development and current sectors. In case of absence of sectoral policy, the Departments would ensure formulation and revision of the required sectoral plans/policies.
- vi. Flood damages restoration, flood resilient infrastructure and flood mitigation measures should be prioritized.
- vii. Projects which target recovery from the COVID-19 effects and ensure resilience in the wake of new variants of COVID-19 and bring the priority SDGs back on track.
- viii. All Departments should focus on resource allocations to flood damage infrastructures in light of Flood Response Plan 2022.
- ix. PC-Is of the Flood affected schemes should be flood resilient with 03 years' completion period.
- x. Projects likely to be completed within the financial year which is/are likely to have relatively greater impact on service delivery should be given priority.
- xi. The ADP/AIP must be made considering a number of factors, including:
  - a. High Priority Projects and Projects which are DFC in 2023-24.
  - b. the overall financial outlay available;
  - c. the need to maximize economic growth and development for the province;
  - d. the need to maximize public impact;
  - e. the goal of improving service delivery and infrastructure;
  - f. the goal of eradicating poverty, the need to address the development lag of specific areas;
  - g. the population and resource contribution of specific areas;
  - h. a consideration of past investments made and future investments planned through multiple sources;
  - i. investments made through other budgetary instruments (e.g. current budget or the PSDP);
  - j. the measures for addressing duplications; and the need to invest in each part of the province, while ensuring value for money (VFM). Naturally, in considering such a large number of factors, a key element of making the ADP/AIP is the need to make policy and investment choices and trade-offs; and
  - k. Non-duplication with foreign funded projects.
- xii. The Departments are advised to give due attention to less-developed districts and propose social sector projects i.e. health, education, water and sanitation in phased-wise manner for provision of better services.

## **2. ADP FORMULATION PARAMETERS:**

### **Identification and Scrutiny of New Development Schemes:**

- i. Any individual or the office can float a viable proposal of new development scheme to be included in the ADP/AIP. However, this should not be a constituency specific proposal benefiting individual's interests rather it should have alignment with the spirit of ADP Policy, Sectoral Plans & Policies, SDGs, SDS and AIP specific needs and should serve the principles of value for money. Inclusion of new schemes is limited to the resource/space availability in the ADP.
- ii. Each Line Department shall constitute an appropriate Scrutiny Committee at the department level for initial scrutiny of proposals. Timelines for such committees shall be notified by the concerned Departments. Committee so constituted shall examine each proposal on merit base, and its alignment with the sector plans developed and notified by the Line Departments, giving due regard to above referred policy guidelines. The composition of the committee must include the relevant development professionals in the Line Departments.
- iii. The scrutinized proposals shall be forwarded to the Planning & Development Department along with explicit recommendations in the form of concept note or PC-I.
- iv. The Planning & Development Department, being custodian of the Development Plans will have the responsibility to scrutinize the recommendations of the Line Departments and finalize inclusion of projects in the ADP/AIP in consultation with the Minister, Planning & Development.
- v. Preference may be given to such viable projects which can be executed through Public Private Partnership mode so that extent of development resource mobilization can be maximized.
- vi. Although choice and location of PSDP and foreign aided development schemes largely rest with the investing agencies, however, attempts shall be made to align the priorities of the investors to the principles enumerated in these guidelines.
- vii. Cost related to PMUs and PIUs need to be minimized and aligned with government policies.

## **3. SCRUTINY OF NEW PROPOSALS IN PLANNING & DEVELOPMENT DEPARTMENT.**

P&D Department will scrutinize the new proposals suitable for inclusion in Provincial ADP according to the policy guidelines issued by the P&D Department and consider their inclusion into ADP subject to resource envelope of the provincial Government.

## **4. ADP/AIP RATIONALIZATION IMPERATIVES.**

Each Line Department is required to rationalize its ADP/AIP keeping in view the ultimate objective of bringing down the throw forward liability to a maximum of 3 years. The Line Departments shall provide following details:

- a. Projects due for completion by the end of financial year 2023-24.

- b. Projects that must be funded.
- c. Projects where scope can be reduced.
- d. Projects which can be set aside (for example, in case of schools/colleges, construction of new buildings can be dispensed with and service delivery continued from a rented building).
- e. Projects that need to be dropped.
- f. The Line Departments will be required to give detailed justification for putting any schemes under the above categories.

**5. EXACT CLASSIFICATION OF EXPENDITURE.**

- i. Projects of recurring nature (e.g., provision of textbooks, or medicines) may be dropped and re-classified as current expenditure.
- ii. Each Department should avoid duplication of development expenditure and discourage multiple avenues of procurement for same class of service delivery institutions.
- iii. Expenditure related to repair and maintenance (M&R) shall not be charged to the ADP.
- iv. Each department/sector is required to submit proposed ADP/AIP including mission statement with vision and goals to be achieved in the next 2-3 years. Sector briefs shall also contain reference to OBB parameters, clearly identifying strategic objectives and targets, proposed to be achieved through **ADP/AIP 2023-24** for each department/sector/sub-sector.
- v. The overall size of budgeted programme for development should be tentatively equal to the share mentioned in the annexed sectoral ceilings. However, Planning & Development Department will consider and propose increase or decrease in the sectoral allocation on the basis of past years performance/financial utilization and the efficiency in reducing the size of throw forward liability.
- vi. In case of foreign aided projects, foreign aid and counterpart local fund provision/allocation shall be determined in prior consultation with the Foreign Aid Section of the Planning & Development Department.
- vii. Departmental ADP proposals should be worked out on net basis and information be supplied on the proforma at **Annex-I**. All figures in relevant columns of the proforma are to be indicated in million Rupees.

**6. PROCESS OF ALLOCATION OF FUNDS.**

Details of ADP/AIP will be provided as per prescribed Proformas. The priority for allocation of funds should be as follows: -

- a. Counterpart funds for foreign aided projects as per commitment should be given highest priority.

- b. Maximum allocation should be provided to on-going projects that are at a fairly advanced stage of implementation.
- c. Full funding should be allocated to projects that are due for completion (DFC) in 2023-24 and those projects which have more potential for service delivery impact and can be completed during 2023-24 subject to sufficient allocation.
- d. Projects dealing with emergencies, such as flood damages restoration, relief, rehabilitation etc. may be prioritized.
- e. Line Departments dealing with social sector may focus on consolidation and improving service delivery activities instead of expansion.
- f. Only those new projects should be included in the ADP/AIP which have high impact value and such projects' allocation should not be more than 10% of the overall development allocation of a particular sector.
- g. While proposing new projects in next year ADP/AIP, the Line Departments are required to ensure that the concept papers/PC-Is of such new proposed schemes are approved by the PDWP/CCC in the Planning & Development Department by **31<sup>st</sup> January, 2023**. Projects/concepts not approved before 31<sup>st</sup> January, 2023 shall not be considered for inclusion in the next year ADP/AIP.

**7. SPECIAL DEVELOPMENT PROGRAMMES.**

Special development programmes (SDP) may be included in the ADP. Such SDPs may have their own guidelines for implementation outlining the objectives and principles of interventions. The funds may be released in line with the guidelines issued thereof.

**8. INELIGIBLE SCHEMES.**

- a. No scheme with 'R' Status will be included.
- b. No scheme with Block Provision will be included.
- c. No umbrella scheme will be included. However existing schemes shall be continued and brought to completion by the end of financial year 2023-24 as they have already been approved by the Cabinet, Provincial Assembly and public money have already been spent thereupon.
- d. Compact schemes falling in more than one district may be included only subject to pre-determined approved criteria and feasibility of each component/site.
- e. No new scheme with less than 10% allocation for the first year will be included.

**9. NEW PROJECTS.**

- i. No new scheme will be accepted for inclusion in the ADP/AIP unless PC-I or Concept Paper of the same is approved in advance by the competent forum. For complex nature of new projects, the Line Departments shall prepare a detailed concept paper

highlighting different aspects of the project. For the purpose, details should be put in the proforma at **Annex-II** to enable the Planning & Development Department to capture necessary inputs on new initiatives.

- ii. Allocations for the individual projects should be decided on the basis of past performance and the phasing set out in the PC-I/PC-II.
- iii. The Cost Estimation of the new schemes proposed for inclusion in the ADP 2023-24 should be based on rational calculation, cost escalation and market rates analysis, because any scheme whose cost would exceed by 15% of the ADP cost would require approval of the competent forum subject to approval of the Chief Minister, on a summary.
- iv. Land cost assessment and evidence of land availability should be provided at the time of submission of PC-I.
- v. Project life should be kept at minimum possible and in no case should exceed 3 years. Projection for 2023-24, 2024-25 and 2025-26 may be worked out with due care on the proforma at **Annex-II**.
- vi. *It must be ensured that new schemes are not duplicated with existing schemes of Federal, Provincial Governments, vertically funded schemes and schemes of civil society organizations which have been allowed NOCs by Govt.*

**10. CARRY FORWARD OF UNAPPROVED SCHEMES.**

All unapproved projects by 30<sup>th</sup> June, 2023 shall be treated as new schemes and their inclusion in next ADP 2023-24 as 'new schemes' shall require fresh justification of inclusion as well as reasons due to which same could not be approved in the current financial year.

**11. AREAS OF PREFERRED SPENDING.**

- i. Special attention may be given to initiatives/ programmes of the Government with emphasis on pro-poor growth, poverty alleviation, attainment of priority SDGs of the Khyber Pakhtunkhwa (including those of Merged Areas); and creation of productive assets. For doing so, essentially this shall not translate into just building new civil structures rather focus shall be on improving service delivery and response to the priority SDGs. The Departments would take necessary steps to gradually divert focus from construction of new buildings to service delivery.
- ii. The concerned Line Departments (Health, Education, Agriculture, Food, Social Welfare, Local Government, Public Health Engineering and Industries) may look into the possibility for inclusion of nutrition sensitive and specific projects. Proposed projects shall be in line with Khyber Pakhtunkhwa Multi Sectoral Integrated Nutrition Strategy.

**12. FOREIGN AIDED AND PSDP PROJECTS.**

- i. In case of foreign aided projects, both foreign aid and counterpart local fund provision/allocation shall be determined in prior consultation with the Foreign Aid Section of the Planning & Development Department.
- ii. Counterpart funding for the projects co-financed with Federal Government be phased out in consultation with the PSDP and Foreign Aid Sections of the Planning & Development Department.

**13. PUBLIC PRIVATE PARTNERSHIP PROJECTS.**

In order to show commitment of provincial government towards Public Private Partnership (PPP) projects, emphasis may be put on PPP based projects in the ADP 2023-24. The PPP Section/ Unit may indicate share of provincial as well as share of private partners for execution of these PPP projects.

**14. PREFERENCE FOR CONSOLIDATION VERSUS EXPANSION.**

Education and Health Departments shall make every effort to ensure consolidation and improvement in services delivery projects for enhancing efficiency and effectiveness. Line Departments may like to move a case for Cabinet imposing moratorium at establishment of new facilities/up-gradation (like establishment of Basic Health Unit/Rural Health Centre, or up-gradation of BHU to RHC or establishment of new primary school or upgradation of primary school into middle school etc). The Line Departments dealing with social sector service delivery may prefer spending less on building civil infrastructure. The alternate arrangements such as renting buildings may also be explored. This shall not only help in reducing overall cost of schemes but also help in reducing gestation period of schemes.

**15. USE OF INFORMATION AND COMMUNICATION TECHNOLOGY (ICT).**

To move from traditional to modern and futuristic tools for development, the Line Departments shall come up with special projects as below:

- a. Innovative and out of the box ideas, especially the use of ICT and modern technological tools.
- b. The projects having a revenue generating potential

**16. OPTIMUM UTILIZATION OF PUBLIC PRIVATE PARTNERSHIP MODE.**

- i. Line Departments shall explore prospects of optimum utilization of Public Private Partnership Mode.
- ii. Projects having viability and potential of mutual benefits for the public and private sectors may be proposed for inclusion in the ADP/AIP.
- iii. Priority should be given to the projects having potential of enhanced economic benefits, jobs creation and social development.

**17. ADP FOR MERGED AREAS.**

- i. Development spending in the Newly Merged Tribal Districts will be given special priority, given the need to accelerate development spending within these areas.
- ii. The Merged Areas ADP shall also be administered in line with the principles for the ADP for the rest of the province.
- iii. Development spending in the Newly Merged Tribal Districts will be done through the Merged Areas ADP and the Accelerated Implementation Programme (AIP).
- iv. The AIP shall be used to fund any investments deemed a priority for the development of the Merged Areas, including investments in areas typically funded by the federal government such as power infrastructure, dams, etc.
- v. Quick impact projects identified and included in the AIP may be given priority.
- vi. Efforts shall be made to consolidate the ongoing projects and funding continued for all the ongoing projects.
- vii. All funding earmarked for the merged areas will be ring-fenced. It would not be spent anywhere else in the province including any bridge financing arrangements.
- viii. The proposed ADP for KP, MAs and AIP shall be provided separately, keeping in view the different sources of funding.

**18. USE OF PCFMS.**

The Line Departments are required to feed the proposed ADP/AIP in the software called the 'Planning Commission Forms Management System (PCFMS)' also provide in hard form to the Planning & Development Department in accordance with the schedule for preparation of ADP 2023-24 contained in these guidelines. The designated staff of all the Line Departments have been trained on the PCFMS and have been provided the access codes. All the PC-Is/ PC-IIs and Concept Papers are required to be fed through the PCFMS together with the hard copies.

In addition, the Line Departments are required to upload their PC-Is for consideration of the Provincial Development Working Party (PDWP) and Departmental Development Working Party (DDWP) on PCFMS. No PC-I of any scheme will be considered by the PDWP or DDWP without uploading it on the PCFMS. This is also a requirement of the Planning Commission of Pakistan.

**19. TEHSIL ANNUAL DEVELOPMENT PROGRAMME.**

- a. Local ADPs complement the objectives of the Provincial ADP. The Local Government Act 2013 as amended from time to time has substantially changed the structure of local government where district tier of the government does not exist anymore. The shares of individual districts and tehsils will be determined by the Provincial Finance Commission (PFC).



- b. Both in design of Tehsil ADP as well as for proposed interventions in sectoral ADP having a localized character, Divisional, District and Tehsil Administrations are required to ensure adherence to processes of need analysis, evidence-based planning, following the spirit of ADP Policy and stakeholders' consultation.
- c. Detailed guidelines for the planning and development will have been drafted and likely to be issued shortly, however, district and tehsil administrations shall ensure compliance with Planning and Development Guidelines (2015) for devolved tiers of local governments. 'Tehsil Administration' under Local Government Act 2019 may replace the 'District Government' of Local Government Act 2013 for the time being, with regard to ADP formulation only.
- d. Tehsil Administration, in consultation with district administration (office of the Additional Deputy Commissioner Finance and Planning), shall carry out proper need assessment exercise. Local communities and stakeholders shall be involved in the need assessment exercise through consultative workshops and seminars at the Tehsil level with effective participation from village and neighborhood councils, civil society organizations, professional and business associations etc. of the District/tehsil concerned.
- e. District/tehsil Development Plans alongside other need-based sectoral priorities, proposed interventions under Tehsil ADPs should prioritize community-led development, provision of improved municipal and social services at local level as well as pro-poor and gender mainstreaming interventions.
- f. From among these parameters, those development schemes should be preferred having wider beneficiaries base and low cost of investment per benefitting household with ensured Operation and Maintenance (O&M) arrangements.
- g. In preview of the Planning & Development guidelines, no umbrella scheme, i.e. schemes without mentioning the location/cost etc., should be included in District/Tehsil/VC/NC ADP at any stage.
- h. For authentic identification of any scheme, their GPS coordinates are to be recorded in its proposal/PC-I form of the Tehsil Council.

**20. PROJECTS APPROVAL:**

- i. Administrative departments may also ensure that proposed projects are duly approved by the relevant forum i.e. DDWP or PDWP as the case may be, prior to their inclusion in the ADP/AIP. All efforts shall be made to take projects in the ADP/AIP as approved schemes. This is absolutely critical, and the Line Departments should gear up to make sure that they have the required capacity dedicated to this task.
- ii. The quality of PC-1s is critical, which must be able to justify the viability of the schemes in line with the provincial government strategy and departmental strategy. Every Rupee count, and each Line Department must endeavor to spend it wisely. The Departments shall

ensure drafting and submission of PC-Is meeting the minimum quality standards in terms of its contents.

- iii. During the planning process, additional considerations such as recruitment and procurement procedures should be thought of in advance, to ensure these are in line with the requirements of the project, as well as in line with regulations such as Khyber Pakhtunkhwa Public Procurement Regulatory Authority (KPPRA) rules.
- iv. Each of approval forums (PDWP, DDWP and DDC etc.) shall take an inventory of schemes which have not been approved and may accordingly convene the meetings to expedite the process of approving or disapproving a scheme.
- v. Administrative approval, Technical Sanction and GPS Coordinates of schemes shall be uploaded on PCFMS within two weeks of the approval granted by the competent forum.
- vi. The ADP / AIP shall be prepared in light of the policy directions of the Planning Commission approved by ECNEC, Planning Manual of Government of KP and communicated to the administrative Departments from time to time.

**21. PIFRA CHART OF ACCOUNTS:**

- i. Budget allocation and expenditure should be made against respective PIFRA expenditure codes.
- ii. All PC-Is shall contain sufficient financial details according to PIFRA chart of accounts.
- iii. There should be no lump sum provision. Detailed break up of allocations to be submitted along with versions of proposed ADP.

**22. MONITORING PROGRESS:**

- i. The provincial government is determined to significantly increase the impact of its development budget. To do so, it is going to significantly improve the way that the overall spend, as well as departmental spending is measured.
- ii. An Integrated Sectoral Review for each Line Department through the year, covering strategy, performance and the alignment of current and development spending with each of these, and with available funding may also be held.

**23. OTHER MEASURES:**

- i. For each district of the province, including all the Newly Merged Tribal Districts, district plans should be prepared. This may form the basis of geographic and spatial planning for the government. *To ensure compliance, all the District administrations should upload their district plans duly approved with the assistance of Resource Centre P&DD.*
- ii. Periodic reviews of ADP/AIP documentation and project approval requirements may be carried out, to improve fairness and transparency, and to ensure that a departmental portfolio and individual projects better align with departmental strategy and government strategy.
- iii. All the above-mentioned ADP guidelines shall be read with the Budget Call Circular (2023-24) issued by the Finance Department every year to ensure greater integration of recurrent

and development budget for a more focused approach towards service delivery. The Budget Call Circular contains sufficient provisions to complement the “Output Based Budgeting/Budgeting for Service Delivery” by clearly spelling the vision, goal, outcomes and outputs of each Line Department with SMART output level indicators. Thus, all the developmental schemes identified and qualified for inclusion in the ADP need to be duly mapped/ incorporated in the forms and formats to be **circulated by Finance Department with the BCC 2023-24.**

**24. TENTATIVE DEVELOPMENT BUDGET CEILINGS FOR 2023-24:**

Tentative sector-wise development ceilings for the Khyber Pakhtunkhwa and Merged Districts are at **Annex-III** and **IV** respectively.

**25. THE TIMEFRAME/SCHEDULE FOR THE FORMULATION, SUBMISSION, AND FINALIZATION OF DRAFT ADP 2023-24 IS AS UNDER:**

<b>Target date</b>	<b>ACTION</b>
<b>1<sup>st</sup> week of Dec; 2022</b>	Provision of guideline to the Finance Department for incorporation in the Integrated Budget Call Circular2023-24 to all the departments and circulation of the guidelines to the administrative Departments separately by P&DD.
<b>31<sup>st</sup> January, 2023</b>	Submission of the draft ADP/AIP 2023-24, proposals by the concerned Line Departments to the concerned Chiefs of Sections in the Planning &Development Department.
<b>28<sup>th</sup> February, 2023</b>	Completion of scrutiny and consultation by the Section, informal consultation with the Line Departments and within the Planning & Development Department.
<b>1<sup>st</sup> March, 2023</b>	After scrutiny and examination of the proposal received from the counterpart line departments, the concerned Chiefs of Sections will have to submit the draft ADP/AIP2023-24 to the Resource Centre for processing.
<b>21<sup>st</sup> March 2023</b>	The Resource Center will furnish the consolidated report of the Draft ADP/AIP 2023-24 to the Chief Economist, Planning &Development Department.
<b>28<sup>th</sup> March, 2023</b>	The Chief Economist will complete review the draft ADP/AIP with the concerned sections and with the Line Departments.
<b>5<sup>th</sup> April, 2023</b>	The Secretary Planning &Development Department will complete review the draft ADP/AIP with the concerned sections.
<b>14<sup>th</sup> April, 2023</b>	Completion of the 1 <sup>st</sup> round of formal consultation with the Line Departments by the Secretary Planning &Development Department and Chief Economist Planning &Development Department.
<b>5<sup>th</sup> May, 2023</b>	Completion of the 2 <sup>nd</sup> round of consultation with the Line Departments by the Additional Chief Secretary.
<b>8<sup>th</sup> to 12<sup>th</sup> May, 2023</b>	Presentation of Draft ADP/AIP to the Honorable Chief Minister for their finalization.
<b>25<sup>th</sup> May, 2023</b>	Sharing of the Final Draft ADP /AIP with the Finance Department for budgeting. And sending of draft ADP to for printing.
<b>Pre-budget Cabinet Meeting (in Mid-June 2023)</b>	Submission of the draft ADP/AIP to the Cabinet.
<b>Post Cabinet Approval</b>	Sending the draft ADP/AIP to Provincial Assembly for tabling.
<b>30<sup>th</sup> June, 2023</b>	Sending the final ADP/AIP to the Printing Press for publishing and circulation upon receipt of printed copies.

**Note: In case of any date falling on holiday, next date will be considered as final date**

**Departmental ADP Proposals**

Sector: \_\_\_\_\_

Sub-Sector: \_\_\_\_\_

Sr. No.	Code, Name of the Scheme, (Status) with forum and date of last approval	Cost		Exp Up to June 2023	Allocation for 2023-24			Throw Forward beyond 2023-24		
		Local	Foreign		Local			Foreign	2024-25	2025-26
					Capital	Rev	Total			

## Project Concept Form for New Initiatives

## Annex-II

(PKR in Million)

Cost		Allocation for 2023-24				Throw Forward beyond 2023-24		
Local	Foreign	Local			Foreign	2024-25	2025-26	2026-27
		Cap	Rev	Total				
1	Title of the Proposed Project (with GPS coordinates).							
2	Proponent Information.							
3	PAMframe results to be achieved (This is applicable in case the Department's PAMframe is finalized)							
4	Rationale for ADP Funding (How the project will contribute to the sector development results in the PAMframe).							
5	Geographical Coverage (For whole province or specific district/tehsil).							
7	Relationship of the Project 100 days Agenda, Five Year Plans of the Department and SDGs (TDS/AIP, if applicable).							
8	Nearest place where similar facility is available.							
9	Financial Phasing.					Year 1 2023-24	Year 2 2024-25	Year 3 2025-26
10	Detail of post completion annual O&M Cost: <ul style="list-style-type: none"> <li>- Maintenance</li> <li>- Human Resource</li> <li>- Operation</li> <li>- Repairs</li> <li>- Others</li> </ul>							
11	Beneficiaries (Type & Number).							
12	Expected Output (Qualitative & Quantitative).							
13	Priority (Indicate Top, Normal, or Low).							
14	Alignment with Sector PAM frame (How important is the project to meet the sector development results in the PAM frame). [Check in the next column which applies]					1. Critical 2. Significant 3. Will contribute to results <i>(Check one option)</i>		
15	Risk Assessment					All the major risks have been assessed and mitigation measures finalized. Give details.		

16	<p>Stakeholders consultations: (The following questions may be responded)</p> <ol style="list-style-type: none"> <li>a. Was any consultation conducted with internal or external stakeholders.?</li> <li>b. How is this concept note aligned with SDS of Government of Khyber Pakhtunkhwa?</li> <li>c. How is this concept note aligned with prioritized SDGs of the province?</li> <li>d. How will this activity contribute to provincial economic growth and job creation?</li> <li>e. What are gender-implications of this activity?</li> <li>f. What are climate change and environmental implications of this activity?</li> </ol>
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Note: ***The conditionality (s) related to following the PAM frame mentioned above are subject to finalization of the sector PAM frames by the respective Line Departments with the technical assistance from the UNDP Merged Areas Governance Project. In case such PAM frames are not finalized, the above conditionalities are not binding on the Line Departments. All Departments would ensure completion and practicing their PAM frames from the next financial year.***

## Annex-III

Tentative sectoral Allocation for ADP 2023-24 (KP)		
Rs. In million		
Sector	Proposed Allocation	%age
Agriculture	3,770.67	3.8
Auqaf, Hajj, Religious & Minority Affairs	486.00	0.5
Board of Revenue	457.33	0.5
Drinking Water & Sanitation	3,938.67	3.9
Elementary & Secondary Education	7,251.33	7.3
Energy & Power	1,380.67	1.4
Environment	26.67	0.0
Establishment & Administration	177.33	0.2
Excise, Taxation & Narcotics Control	116.67	0.1
Finance	91.33	0.1
Food	219.33	0.2
Forestry	2,159.33	2.2
Health	11,080.00	11.1
Higher Education	3,714.67	3.7
Home	1,148.67	1.1
Housing	366.67	0.4
Industries	1,259.33	1.3
Information	186.67	0.2
Labour	204.00	0.2
Law & Justice	1,129.33	1.1
Local Government	1,422.67	1.4
Mines & Minerals	164.00	0.2
Multi Sectoral Development	18,652.67	18.7
Population Welfare	498.00	0.5
Public Private Partnership	256.00	0.3
Relief & Rehabilitation	1,542.00	1.5
Roads	15,963.33	16.0
Science Technology & Information Technology	827.33	0.8
Social Welfare	334.67	0.3
Sports, Tourism, Archaeology, Culture & Youth Affairs	7,916.00	7.9
Transport	76.00	0.1
Urban Development	5,985.33	6.0
Water	7,197.33	7.2
<b>Total</b>	<b>100,000.00</b>	<b>100.0</b>
District ADP (20% of Rs. 100 billion).	20,000.00	
<b>Grand Total</b>	<b>120,000.00</b>	



## Annex-IV

Tentative sectoral Allocation for Merged Areas ADP 2023-24		
Rs. In million		
Sector	Proposed Allocation	%age
Agriculture	687.00	2.9
Auqaf, Hajj, Religious & Minority Affairs	160.00	0.7
Board of Revenue	380.00	1.6
Drinking Water & Sanitation	1,149.00	4.8
Elementary & Secondary Education	2,016.00	8.4
Energy & Power	878.00	3.7
Establishment & Administration	34.00	0.1
Excise, Taxation & Narcotics Control	30.00	0.1
Finance	10.00	0.0
Food	4.00	0.0
Forestry	398.00	1.7
Health	1,464.00	6.1
Higher Education	631.00	2.6
Home	289.00	1.2
Industries	696.00	2.9
Information	33.00	0.1
Law & Justice	100.00	0.4
Local Government	1,049.00	4.4
Mines & Minerals	60.00	0.3
Multi Sectoral Development	3,706.00	15.4
Population Welfare	42.00	0.2
Relief & Rehabilitation	62.00	0.3
Roads	5,393.00	22.5
Science Technology & Information Technology	95.00	0.4
Social Welfare	246.00	1.0
Sports, Tourism, Archaeology, Culture & Youth Affairs	841.00	3.5
Transport	-	0.0
Urban Development	1,528.00	6.4
Water	2,019.00	8.4
<b>Total</b>	<b>24,000.00</b>	<b>100.0</b>
District ADP (10% of Rs. 24 billion).	2,400.00	
<b>Grand Total</b>	<b>26,400.00</b>	

## 20. 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
<b>Total</b>		<b>156,270</b>	<b>56,590</b>	<b>212,860</b>

Since the amount for Swat Phase 1 is already provided, hence, for the FY 2022-23 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.

## 21. INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

### INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

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#### PROVINCIAL ASSEMBLY

Current Budget Ceilings for preparing Budget Estimates 2023-24 are given below:

#### DEMAND NO: 1: PROVINCIAL ASSEMBLY

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
NC21001/NC24001 PROVINCIAL ASSEMBLY	1,799
SALARY	1,417
NON-SALARY	382

#### 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 (2023-24) CURRENT BUDGET

## ESTABLISHMENT & ADMINISTRATION DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2023-24 are given below:

### DEMAND NO: 2 & 61: GENERAL ADMINISTRATION

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
<b>SETTLED</b>	
NC21002/NC24001 GENERAL ADMINISTRATION	<b>4,968</b>
SALARY	2,930
NON-SALARY	2038
<b>NMAs</b>	
NC21075 GENERAL ADMINISTRATION	<b>246</b>
SALARY	86
NON-SALARY	160

### Guidelines

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## INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

### FINANCE DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2023-24 are given below:

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

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
<b>SETTLED</b>	
NC21003 TREASURIES	<b>689</b>
SALARY	585
NON-SALARY	104
NC21004 FINANCE DEPARTMENT	<b>2,300</b>
SALARY	890
NON-SALARY	1,410
NC21005 LOCAL FUND AUDIT	<b>200</b>
SALARY	188
NON-SALARY	12
NC21124 COVID-19 CONTINGENCY	<b>1,000</b>
NON-SALARY	1,000
NC21127 VIABILITY GAP FUND	<b>5,000</b>
NON-SALARY	5,000
NC21133 INSAF FOOD CARD	<b>26,000</b>
NON-SALARY	26,000
<b>NMAs</b>	
NC21076 TREASURIES	<b>129</b>
SALARY	118
NON-SALARY	11
NC21077 FINANCE DEPARTMENT	<b>10,355</b>

SALARY	139
NON-SALARY	10,215

## Guidelines

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## INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

### DEMAND NO: 34 & 61: PENSION

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
<b>SETTLED</b>	
NC21041/NC24041 PENSION	<b>97,312</b>
SALARY	4
NON-SALARY	97,308
<b>NMAs</b>	
NC21123 PENSION	<b>1,193</b>
SALARY	
NON-SALARY	1,193

### Guidelines

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## INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

### DEMAND NO: 35: SUBSIDIES

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
NC21042 SUBSIDIES	10,300
NON-SALARY	10,300

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## INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

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

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
NC21043 GOVT INVESTMENT & COMMITTED CONTRIBUTION	<b>3,000</b>
SALARY	
NON-SALARY	3,000

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## INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

### DEMAND NO: 39: TEHSIL SALARY

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
NC21128 TEHSIL SALARY	173,250

### DEMAND NO: 42: TEHSIL NON-SALARY

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
NC21129 TEHSIL NON-SALARY	10,670

### DEMAND NO: 61: TEHSIL NON-SALARY (NMAS)

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
NC21130 TEHSIL SALARY	33,000

### DEMAND NO: 61: TEHSIL NON-SALARY (NMAS)

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
NC21131 TEHSIL NON-SALARY	10,845

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## INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

### DEMAND NO: 40 & 61: GRANT TO LOCAL COUNCILS

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
<b>SETTLED</b>	
NC21050 GRANT TO LOCAL COUNCILS	<b>7,065</b>
NON-SALARY	7,065
<b>NMAs</b>	
NC21122 GRANT TO LOCAL COUNCILS	<b>1,078</b>
NON-SALARY	1,078

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## INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

### DEMAND NO: 48: LOANS AND ADVANCES

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
NC11053 LOANS AND ADVANCES	300
NON-SALARY	300

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## INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

### DEBT SERVICING (INTEREST PAYMENT)

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
NC24051 DEBT SERVICING (INTEREST PAYMENT)	16,000
NON-SALARY	16,000

### DEBT SERVICING (LOAN FROM FEDERAL GOVT DISCHARGED)

DESCRIPTION	BUDGET FORECAST 2019-20
NC14057 DEBT SERVICING (LOAN FROM FEDERAL GOVT.	41,000
NON-SALARY	41,000

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# INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

## PLANNING & DEVELOPMENT DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2023-24 are given below:

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

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
<b>SETTLED</b>	
NC21006/NC21007 PLANNING & DEVELOPMENT & BOS	<b>880</b>
SALARY	783
NON-SALARY	98
<b>NMAs</b>	
NC21079/NC21080 PLANNING & DEVELOPMENT & BOS	<b>117</b>
SALARY	102
NON-SALARY	15

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## INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

### SCIENCE & TECHNOLOGY AND INFORMATION TECHNOLOGY DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2023-24'are given below:

#### DEMAND NO: 5: INFORMATION TECHNOLOGY

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
<b>SETTLED</b>	
NC21048 INFORMATION TECHNOLOGY DEPARTMENT	<b>1,357</b>
SALARY	105
NON-SALARY	1,252

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# INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

## REVENUE & ESTATE DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2023-24 are given below:

### DEMAND NO: 6 & 61: REVENUE & ESTATE

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
<b>SETTLED</b>	
NC21009 REVENUE & ESTATE DEPARTMENT	1,245
SALARY	1,020
NON-SALARY	224
<b>NMAs</b>	
NC21082 REVENUE & ESTATE DEPARTMENT	11
SALARY	7
NON-SALARY	4

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# INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

## EXCISE AND TAXATION DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2023-24 are given below:

### DEMAND NO: 7 & 61: EXCISE AND TAXATION

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
<b>SETTLED</b>	
NC21010 EXCISE AND TAXATION DEPARTMENT	<b>1,274</b>
SALARY	1,107
NON-SALARY	167
<b>NMAs</b>	
NC21083 EXCISE AND TAXATION DEPARTMENT	<b>58</b>
SALARY	45
NON-SALARY	13

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# INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

## HOME AND TRIBAL AFFAIRS DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2023-24 are given below:

### DEMAND NO: 8 & 61: HOME AND CIVIL DEFENCE

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
<b>SETTLED</b>	
NC21011 HOME DEPARTMENT	<b>1,739</b>
SALARY	1,620
NON-SALARY	119
<b>NMAs</b>	
NC21084 HOME DEPARTMENT	<b>829</b>
SALARY	540
NON-SALARY	288
NC21085 JAILS & CONVICTS SETTLEMENT	<b>481</b>
SALARY	456
NON-SALARY	25

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## INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

Current Budget Ceilings for preparing Budget Estimates 2023-24 are given below:

### DEMAND NO: 9 & 61: JAILS & CONVICTS SETTLEMENT

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
<b>SETTLED</b>	
NC21013 JAILS & CONVICTS SETTLEMENT	<b>3,973</b>
SALARY	2,728
NON-SALARY	1,245
<b>NMAs</b>	
NC21085 JAILS & CONVICTS SETTLEMENT	<b>299</b>
SALARY	276
NON-SALARY	22

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## INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

Current Budget Ceilings for preparing Budget Estimates 2023-24 are given below:

### DEMAND NO: 10 & 61: POLICE

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
<b>SETTLED</b>	
NC21014 POLICE	<b>69,255</b>
SALARY	63,668
NON-SALARY	5,587
<b>NMAs</b>	
NC21120 POLICE	<b>34,489</b>
SALARY	33,387
NON-SALARY	1,102

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## INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

Current Budget Ceilings for preparing Budget Estimates 2023-24 are given below:

### DEMAND NO: 11 & 61: ADMINISTRATION OF JUSTICE

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
<b>SETTLED</b>	
NC21015/NC24015 ADMINISTRATION OF JUSTICE	<b>10,469</b>
SALARY	9,371
NON-SALARY	1,098
<b>NMAs</b>	
NC21087 ADMINISTRATION OF JUSTICE	<b>1,555</b>
SALARY	1,154
NON-SALARY	401

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# INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

## HIGER EDUCATION, ARCHIVES & LIBRARIES DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2023-24 are given below:

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

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
<b>SETTLED</b>	
NC21016 HIGHER EDUCATION, ARCHIVES & LIBRARIES	<b>19,166</b>
SALARY	17,984
NON-SALARY	1,182
<b>NMAs</b>	
NC21088 HIGHER EDUCATION, ARCHIVES & LIBRARIES	<b>3,188</b>
SALARY	3,134
NON-SALARY	54

### 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.
5. These indicative budgetary ceilings are for the "Current Budget" only out of the Provincial Consolidated Fund.

# INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

## HEALTH DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2023-24 are given below:

### DEMAND NO: 13 & 61: HEALTH

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
<b>SETTLED</b>	
NC21017 HEALTH	<b>151,418</b>
SALARY	55,107
NON-SALARY	96,311
<b>NMAs</b>	
NC21089 HEALTH	<b>19,176</b>
SALARY	11,944
NON-SALARY	7,232

## Guidelines

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## INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

### COMMUNICATION & WORKS DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2023-24 are given below:

#### DEMAND NO: 14 & 61: COMMUNICATION & WORKS

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
<b>SETTLED</b>	
NC21018 COMMUNICATION AND WORKS DEPARTMENT	<b>4,359</b>
SALARY	4,044
NON-SALARY	315
<b>NMAs</b>	
NC21090 COMMUNICATION AND WORKS DEPARTMENT	<b>2,221</b>
SALARY	2,160
NON-SALARY	61

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

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
<b>SETTLED</b>	
NC21019/NC21020/NC24020 ROADS & BUILDINGS (REPAIR)	<b>4,595</b>
NON-SALARY	4,595
<b>NMAs</b>	
NC21091/NC21092 ROADS & BUILDINGS (REPAIR)	<b>344</b>
NON-SALARY	344

## Guidelines

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# INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

## PUBLIC HEALTH ENGINEERING DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2016-17 are given below

### DEMAND NO: 16 & 61: PUBLIC HEALTH ENGINEERING

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
<b>SETTLED</b>	
NC21021 PUBLIC HEALTH ENGINEERING	<b>10,465</b>
SALARY	5,437
NON-SALARY	5,027
<b>NMAs</b>	
NC21093 PUBLIC HEALTH ENGINEERING	<b>1,657</b>
SALARY	1,440
NON-SALARY	217

### Guidelines

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# INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

## LOCAL GOVERNMENT ELECTION AND RURAL DEVELOPMENT DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2023-24 are given below:

### DEMAND NO: 17 & 61: LOCAL GOVERNMENT

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
<b>SETTLED</b>	
NC21022 LOCAL GOVERNMENT DEPARTMENT	<b>4,902</b>
SALARY	222
NON-SALARY	4,680
<b>NMAs</b>	
NC21094 LOCAL GOVERNMENT DEPARTMENT	<b>98</b>
SALARY	69
NON-SALARY	29

### Guidelines

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## INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

### AGRICULTURE, LIVESTOCK AND COOPERATIVE DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2023-24 are given below:

#### DEMAND NO: 18 & 61: AGRICULTURE

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
<b>SETTLED</b>	
NC21023 AGRICULTURE	<b>5,457</b>
SALARY	2,769
NON-SALARY	2,688
<b>NMAs</b>	
NC21095 AGRICULTURE	<b>397</b>
SALARY	376
NON-SALARY	21

#### DEMAND NO: 19 & 61: LIVESTOCK & DAIRY DEVELOPMENT

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
<b>SETTLED</b>	
NC21025 ANIMAL HUSBANDRY	<b>2,449</b>
SALARY	1,733
NON-SALARY	716
<b>NMAs</b>	
NC21096 ANIMAL HUSBANDRY	<b>410</b>
SALARY	97
NON-SALARY	313

## DEMAND NO: 20: COOPERATION

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
NC21026 CO-OPERATION	49
SALARY	41
NON-SALARY	8

## DEMAND NO: 23 & 61: FISHERIES

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
<b>SETTLED</b>	
NC21024 FISHERIES	308
SALARY	250
NON-SALARY	58
<b>NMAs</b>	
NC21099 FISHERIES	54
SALARY	41
NON-SALARY	13

### Guidelines

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# INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

## ENVIRONMENT DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2023-24 are given below:

### DEMAND NO: 21 & 61: ENVIRONMENT & FORESTRY

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
<b>SETTLED</b>	
NC21027 ENVIRONMENT AND FORESTRY	<b>4,235</b>
SALARY	3,724
NON-SALARY	511

### DEMAND NO: 22 & 61: FORESTRY (WILDLIFE)

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
<b>SETTLED</b>	
NC21028 FORESTRY (WILDLIFE)	<b>1,142</b>
SALARY	888
NON-SALARY	254
<b>NMAs</b>	
NC21098 FORESTRY (WILDLIFE)	<b>1,277</b>
SALARY	1,196
NON-SALARY	81

## Guidelines

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# INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

## IRRIGATION DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2023-24 are given below:

### DEMAND NO: 24 & 61: IRRIGATION

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
<b>SETTLED</b>	
NC21029 IRRIGATION	<b>6,051</b>
SALARY	4,483
NON-SALARY	1,568
<b>NMAs</b>	
NC21100 IRRIGATION	<b>323</b>
SALARY	297
NON-SALARY	26

### Guidelines

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## INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

### INDUSTRIES, COMMERCE AND TECHNICAL EDUCATION DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2023-24 are given below:

#### DEMAND NO: 25 & 61: INDUSTRIES

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
<b>SETTLED</b>	
NC21030 INDUSTRIES	<b>986</b>
SALARY	536
NON-SALARY	450
<b>NMAs</b>	
NC21101 INDUSTRIES	<b>25</b>
SALARY	20
NON-SALARY	5

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

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
NC21033 STATIONERY AND PRINTING	<b>258</b>
SALARY	128
NON-SALARY	130

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

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
<b>SETTLED</b>	
NC21036 TECHNICAL EDUCATION AND MANPOWER	<b>2,739</b>
SALARY	1,980
NON-SALARY	759
<b>NMAs</b>	
NC21105 TECHNICAL EDUCATION AND MANPOWER	<b>323</b>

SALARY	299
NON-SALARY	24

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## INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

### Minerals Development Department

Current Budget Ceilings for preparing Budget Estimates 2023-24 are given below:

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

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
<b>SETTLED</b>	
NC21032 MINERAL DEVELOPMENT AND INSPECTORATE OF	<b>922</b>
SALARY	790
NON-SALARY	132
<b>NMAs</b>	
NC21102 MINERAL DEVELOPMENT AND INSPECTORATE OF	<b>174</b>
SALARY	163
NON-SALARY	11

### Guidelines

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# INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

## LABOUR DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2023-24 are given below:

### DEMAND NO: 30 & 61: LABOUR

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
<b>SETTLED</b>	
NC21037 LABOUR	<b>613</b>
SALARY	414
NON-SALARY	199
<b>NMAs</b>	
NC21106 LABOUR	<b>52</b>
SALARY	47
NON-SALARY	6

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# INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

## POPULATION WELFARE DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2023-24 are given below:

### DEMAND NO: 28 & 61: POPULATION WELFARE

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
<b>SETTLED</b>	
NC21047 POPULATION WELFARE	<b>735</b>
SALARY	309
NON-SALARY	426
<b>NMAs</b>	
NC21104 POPULATION WELFARE	<b>33</b>
SALARY	15
NON-SALARY	18

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# INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

## INFORMATION & PUBLIC RELATION DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2023-24 are given below:

### DEMAND NO: 31 & 61: INFORMATION & PUBLIC RELATIONS

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
<b>SETTLED</b>	
NC21038 INFORMATION & PUBLIC RELATIONS	<b>453</b>
SALARY	318
NON-SALARY	136
<b>NMAs</b>	
NC21107 INFORMATION & PUBLIC RELATIONS	<b>19</b>
SALARY	19
NON-SALARY	0

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## INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

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

Current Budget Ceilings for preparing Budget Estimates 2023-24 are given below:

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

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
<b>SETTLED</b>	
NC21039 SOCIAL WELFARE, SPECIAL EDUCATION	<b>2,351</b>
SALARY	1,171
NON-SALARY	1,180
<b>NMAs</b>	
NC21108 SOCIAL WELFARE, SPECIAL EDUCATION	<b>125</b>
SALARY	100
NON-SALARY	25

#### DEMAND NO: 33 & 61: ZAKAT & USHER

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
<b>SETTLED</b>	
NC21040 ZAKAT & USHER DEPARTMENT	<b>310</b>
SALARY	285
NON-SALARY	25
<b>NMAs</b>	
NC21109 ZAKAT & USHER DEPARTMENT	<b>13</b>
SALARY	7
NON-SALARY	6

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## INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

### AUQAF, HAJJ, RELIGIOUS AND MINORITY AFFAIRS DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2023-24 are given below:

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

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
NC21045 AUQAF, RELIGIOUS, MINORITY & HAJJ	3,253
SALARY	47
NON-SALARY	3,206

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# INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

## SPORTS, CULTURE, TOURISM AND YOUTH AFFAIRS DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2023-24'are given below:

### DEMAND NO: 38 & 61: SPORTS, CULTURE & TOURISM

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
<b>SETTLED</b>	
NC21046 SPORTS, CULTURE & TOURISM	<b>811</b>
SALARY	685
NON-SALARY	127
<b>NMAs</b>	
NC21111 SPORTS, CULTURE & TOURISM	<b>41</b>
SALARY	38
NON-SALARY	3

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4. While distributing these ceilings among the spending units/DDOs, adherence to respective rules and regulations in vogue and the economy measures notified by the Finance Department must be ensured.
5. These indicative budgetary ceilings are for the "Current Budget" only out of the Provincial Consolidated Fund.

# INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

## HOUSING DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2023-24 are given below:

### DEMAND NO: 41: HOUSING DEPARTMENT

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
NC21051 HOUSING DEPARTMENT	115
SALARY	48
NON-SALARY	67

### 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 (2023-24) CURRENT BUDGET

## INTER PROVINCIAL COORDINATION DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2023-24 are given below:

### DEMAND NO: 43: INTER PROVINCIAL COORDINATION

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
NC21070 INTER PROVINCIAL COORDINATION	66
SALARY	55
NON-SALARY	11

### Guidelines

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# INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

## ENERGY & POWER DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2023-24'are given below:

### DEMAND NO: 44: ENERGY & POWER

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
NC21071 ENERGY AND POWER DEPARTMENT	194
SALARY	168
NON-SALARY	26

### Guidelines

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# INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

## TRANSPORT DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2023-24 are given below:

### DEMAND NO: 45 & 61: TRANSPORT

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
<b>SETTLED</b>	
NC21072 TRANSPORT & MASS TRANSIT	<b>455</b>
SALARY	382
NON-SALARY	73
DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
<b>NMAs</b>	
NC21115 TRANSPORT & MASS TRANSIT	60
SALARY	60
NON-SALARY	

## Guidelines

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# INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

## ELEMENTARY AND SECONDARY EDUCATION DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2023-24 are given below:

### DEMAND NO: 46 & 61: ELEMENTARY & SECONDARY EDUCATION

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
<b>SETTLED</b>	
NC21073 ELEMENTARY AND SECONDARY EDUCATION	<b>3,451</b>
SALARY	1,357
NON-SALARY	2,093
<b>NMAs</b>	
NC21116 ELEMENTARY AND SECONDARY EDUCATION	<b>1,058</b>
SALARY	975
NON-SALARY	83

## Guidelines

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# INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

## RELIEF, REHABILITATION AND SETTLEMENT DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2023-24 are given below:

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

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
<b>SETTLED</b>	
NC21074 RELIEF REHABILITATION AND SETTLEMENT	<b>6,148</b>
SALARY	3,016
NON-SALARY	3,132
<b>NMAs</b>	
NC21117 RELIEF REHABILITATION AND SETTLEMENT	<b>19,160</b>
SALARY	424
NON-SALARY	18,736

### Guidelines

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# INDICATIVE BUDGETARY CEILINGS (2023-24) CURRENT BUDGET

## FOOD DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2023-24 are given below:

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

DESCRIPTION	BUDGET FORECAST 2023-24 (RS IN MILLION)
<b>SETTLED</b>	
NC11054/NC14054 STATE TRADING IN FOOD GRAINS AND SUGAR	<b>107,438</b>
SALARY	804
NON-SALARY	106,634
<b>NMAs</b>	
NC11058 STATE TRADING IN FOOD GRAINS AND SUGAR	<b>73</b>
SALARY	68
NON-SALARY	5

## 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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