



# GOVERNMENT OF KHYBER PAKHTUNKHWA FINANCE DEPARTMENT

Finance Department Civil Secretariat Peshawar

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No. BO.1/ FD/5-20/2019-20/BCC

Dated Peshawar the 29/11/2018

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.

**Subject: - BUDGET CALL CIRCULAR FOR THE FINANCIAL YEAR 2019-20**

Dear Sir,

I am directed to refer to the subject noted above and to enclose herewith the **Budget Call Circular** comprising of guidelines, budget forms & formats, budget calendar and indicative budgetary ceilings to facilitate the Administrative Departments in the preparation of their budget estimates for FY 2019-20 and revised estimates for FY 2018-19 as well as Output Based Budgeting.

2. Under the 25<sup>th</sup> Constitutional Amendment Act, 2018, FATA has since been merged with Khyber Pakhtunkhwa. Therefore, separate guidelines are being issued in respect of entities working in erstwhile FATA.
3. The realization of socio-economic outcomes of the Province largely depends on the aggregate fiscal discipline, strategic and prioritized resource distribution and operational efficiencies. In this backdrop, a shared commitment of all Departments through a unified and results focused approach to next year's budget is imperative. Hence, it would be much appreciated if top-most priority is accorded to the preparation of budget for FY 2019-20 in line with the parameters entailed by budget call circular.
4. A senior most responsible focal person may kindly be nominated by each Administrative Department latest by 15<sup>th</sup> December, 2018, to coordinate with Finance Department during the budget preparation cycle.
5. The receipt of this letter may kindly be acknowledged. The Budget Call Circular 2019-20 can also be accessed via the web portal of Finance Department: [www.finance.gkp.pk](http://www.finance.gkp.pk).

Yours faithfully,

(SAEED AHMAD KHAN)  
BUDGET OFFICER.I

Encl: as above

**Endst: No. and Date even:**

Copy forwarded 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 in Khyber Pakhtunkhwa.
7. All Divisional Commissioners / Deputy Commissioners including Tribal Districts in the 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 I-III, Coord/PAC/Fund & Loan, Resources, Dev), Finance Department.
13. PS to Minister for Finance, Khyber Pakhtunkhwa, Peshawar.
14. PSs to Finance Secretary/Special Secretary Finance.
15. PAs to all Additional Secretaries, Finance Department.
16. PA to Advisor (PFM), Finance Department.
17. PAs to Deputy Secretaries (Budget/Dev.;PFC/PAC/Resources//NFC), Finance Dept.

BUDGET OFFICER.I



# Budget Call Circular

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2019-20

**GOVERNMENT OF KHYBER PAKHTUNKHWA,  
FINANCE DEPARTMENT**

[www.finance.gkp.pk](http://www.finance.gkp.pk)

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# GUIDELINES

## 1) BUDGET STRATEGY PAPER & INDICATIVE BUDGETARY CEILINGS

1.1) Finance Department as part of the annual budget cycle triggers the budget preparation process through formulation of Budget Strategy Paper-I during the second quarter of each fiscal year. This serves as a key instrument to consolidate the budgetary priorities for the next term of 3 years including fiscal forecasts and aggregate fiscal constraint. The indicative affordability limits for all sectors and the total space for development are the major outcomes of this process. The Budget Strategy Paper-I gets approved by the Provincial Cabinet and subsequently firmed up as Final Budget Strategy for the next fiscal year based on improved revenue projections and expenditure requirements during the last quarter of the fiscal year.

1.2) Indicative budgetary ceilings for the next term of 3 years (2019-22) underpinned by the Budget Strategy Paper-I for 2019-20 are being circulated to all Administrative Departments. Enhanced predictability on the extent and availability of funds through communication of these ceilings aims to support the Departments' needs and performance based budget making for 2019-20 with clearly defined performance benchmarks.

1.3) Guidance note on indicative budgetary ceilings:

- i. 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.
- ii. These indicative budgetary ceilings are for the "Current Budget" only out of the Provincial Consolidated Fund. The ceilings communicated are exclusive of devolved offices.
- iii. Fund/budget in respect of devolved units/offices is retained by Finance Department for allocation through the recommendations of the Provincial Finance Commission to each of the respective District Government in due course.
- iv. The Indicative "Development Budget Ceilings" from the Provincial Consolidated Fund will be communicated separately by the P & D Department in due course of time as per the budget calendar.
- v. Those Departments which are either already in receipt of or envisaging the receipt of "Grants/Foreign Project Assistance" from any source other than the "Provincial Consolidated Fund" during any of the three years' time period i.e. 2019-22, shall realistically and accurately finalize ceilings thereof in consultation with P & D and Finance Department.

## 2) ECONOMY IN CURRENT EXPENDITURE

2.1) Strict compliance to economy measures as outlined in the instructions issued by Finance Department from time to time, as well as other requirements applicable in general to the preparation of the estimates of proposed expenditure.

2.2) New proposals regarding current expenditure should only be made after affecting all possible economies within the existing budget grant.

2.3) Any rise in current expenditure other than items of inevitable nature (such as annual increments) requires full justification, which should invariably be furnished in support of proposed estimates.

### 3) BROADER PROVISIONS FOR RE-APPROPRIATIONS & BUDGET/REVISED ESTIMATES

3.1) Re-appropriations in developmental budget by the Administrative Departments as well as P&D Department should be avoided after reconciliation meetings, as far as possible.

3.2) All non-devolved Departments shall submit their respective Budget Estimates 2019-20 & Revised Estimates 2018-19 on spending DDO level. Each Administrative Department is responsible for finalization/submission of consolidated budget/ revised estimates for respective budget grant.

3.3) The preparation of Revised Estimates 2018-19 has to precede the framing of Budget Estimates 2019-20. The following factors need to be particularly taken into consideration while preparing the Revised Estimates:-

- i) Actual of the first 5 months for the current financial year i.e. 2018-19.
- ii) Actual of the last 7 months of the preceding financial year i.e.2017-18.
- iii) Orders issued or proposed to be issued regarding: -
  - a. Appropriation or re-appropriation within the sanctioned grant.
  - b. Surrenders already made or likely to be made.
- iv) Any other relevant factors.
- v) Detailed reasons for variations.

3.4) The Revised Estimates 2018-19, so prepared, may be furnished to Finance Department indicating therein the breakup of the Excess and Surrenders or Re-appropriation From and To as well as Supplementary, so as to reflect the same in the release advises for Revised Estimates.

3.5) Budget Estimates 2019-20 shall be prepared at the level of spending DDO both in the case of Current/Development Expenditure and Estimates of Receipts.

3.6) Administrative Departments are required to finalize/submit their Budget Estimates 2019-20 by carrying out a detailed exercise in order to assess the needs for the next financial year to avoid seeking supplementary or additional grants at the very onset of the financial year 2019-20.

3.7) POL and Telephone estimates must be accompanied by detailed statement indicating the Designation of Officer, entitlement of vehicle/telephone and ceiling for proposed budget estimates.

3.8) While submitting SNE (Fresh) proposals in respect of completed developmental scheme on its transfer to current side, the following information shall have to be furnished by the Administrative Departments, so as to ensure timely and logical decision in the matter:

- i) All relevant documents are i) Administrative Approval (AA), ii) PC-IV, iii) Handing/Taking Over Certificate, iv) Inspection report from DO (F&P) concerned, v) Mutation Deed and in the case of non-settled district, Transfer deed on judicial stamp, duly registered, vi) Site Plan, vii) Electrification Certificate, viii) Sanction/Up-gradation orders of School setc, ix) BM.9/Explanatory Memo: and; x) Certificate in place of PC.IV, by concerned executing Department duly countersigned by respective Heads of Department, in case of 75% completed developmental schemes. 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) Detail of vehicles and year of purchase as well as the names of the officers to whom such vehicles have been allotted.
- iii) Condemnation Certificate of existing unserviceable vehicles for purchase of new vehicles.
- iv) Detail of existing sanctioned strength of posts with sufficient justification fulfilling formalities for establishment of new offices/creation of posts.
- v) Detail of existing Physical Assets such as Hardware, Machinery and Equipment, Furniture and Fixture etc. with the year of purchase indicating budgetary provisions.

3.9) Schedule for New Expenditure (Continued):- The budgetary allocations for those development schemes, transferred to current side, will be kept temporarily in Schedule of New Expenditure i.e (SNE-Continued), being exclusively temporary in nature and is continued through 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.

#### **4) BUSINESS PROCESSES**

##### **4.1) Current Expenditure - Salary Budget/Revised Estimates**

4.1.1) The Revised Estimates 2018-19 and Budget Estimates 2019-20 for salary component of current budget is to be facilitated by Finance Department through the Government Financial Management Information System.

4.1.2) The indicative ceilings under salary component may help Administrative Departments for their internal review and compilation of details for deliberations with Finance Department. The erstwhile BM-6 Form (<http://www.financekpp.gov.pk/infodesk/budget-call-circular>) can be used by Administrative Departments for this purpose.

4.1.3) 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.

4.1.4) Administrative Departments have to support their proposals for creation of new positions with HR Plan on prescribed format providing full justification on the need and manner in which such a creation contributes to the overall performance of the Department.

##### **4.2) Current Expenditure - Non-Salary Budget/Revised Estimates**

4.2.1) Indicative ceilings for non-salary expenditure provide executive flexibility to Administrative Departments to make a strategic distribution thereof on the basis of their policy objectives. Such an intra-departmental distribution of ceilings should be under a top-down approach i.e. from Principal Accounting Officer to the Controlling Officers/Heads of Attached Departments and from them to the DDOs.

4.2.2) Items of expenditure necessitating procurements and/or repairs & maintenance must be supported by elaborate procurement plans in spirit of KP PPRA Act, 2012 and KP PPRA Rules, 2014. Departments' proposed Revised/Budget Estimates without supporting procurement plan would not be entertained by Finance Department.

4.2.3) Each Administrative Department is required to submit its consolidated non-salary budget/revised estimates on prescribed format to Finance Department within the stipulated time period as per budget calendar.

##### **4.3) Estimates of Receipts**

4.3.1) All Revenue Collecting Departments to assess the revenue targets for the next term of three years i.e. 2019-22 on the basis of revenue potential under each head of account. A mere incremental approach is contrary to the principles of sound fiscal management.

4.3.2) The Provincial Tax Enforcement Departments are required to duly consider revenue arrears and potential of each tax while formulating forecasts/targets for the period 2019-22. Annual targets are to be furnished on prescribed format duly supported by a statement depicting the spread of annual targets around 12 months.

4.3.3) Each Administrative Department is required to submit its consolidated revenue receipts budget/revised estimates on prescribed format to Finance Department within the stipulated time period as per budget calendar.

#### 4.4) Development Expenditure

4.4.1) Subsequent to approval of Budget Strategy Paper-I by Provincial Cabinet, Finance Department is to issue 3 years indicative block development budget ceilings to P&D Department.

4.4.2) The P&D Department based on the policy aspirations of the Government has to distribute the block ceilings at sectoral level and to communicate the same along with the ADP Guidelines.

4.4.3) Each Administrative Department and P&D Department is required to capture the spread of throw-forward at least for two outer years. This is a requirement under medium term planning and budgeting and needs adherence.

#### 5) OUTPUT BASED BUDGETING

5.1) Output Based Budgeting brings a strategic perspective to annual budgeting to fetch greater value for money. The strategic nature information depicting the Departments' Goals/Vision, Mission, Policy Objectives, Strategic Overview, Outcomes and Outputs largely remain static. Hence, such information provided under Budget Estimates for Service Delivery 2019-21 (<http://www.finance.gkp.pk/budget/budget-estimates/be-2018-19/341-obb>) to prevail, unless any changes therein are proposed by relevant Administrative Department in due course as per the timelines provided in budget calendar.

#### 5.2) Logic of Intervention

The Logic of Intervention is a management tool used to improve the design of a Department's work plan. Preparing the logical framework involves identifying strategic elements (inputs, outputs, outcomes, goals) and their linkage to each other. The logical framework also involves defining indicators (for measuring progress), and the assumptions or risks that may influence success and failure in achieving the goals of the ministry. The basic idea of the log of intervention is the way high level objectives or GOALS are to be achieved through the use of resources (INPUTS) to produce OUTPUTS, which contribute to OUTCOMES and eventually to high-level GOALS:

#### INPUTS - OUTPUTS - OUTCOMES – GOALS

The definitions of the principal elements in the Logic of Intervention are as follows:

**Inputs:-** The financial, human, and material resources required to undertake activities that contribute to the service delivery (Output).

**Outputs:-** A delivered service or product. Outputs are produced by activities. Outputs are delivered to an external party - usually the public, individually or collectively (e.g. infrastructure built/rehabilitated, licenses issued, provision of policy advice, investigations, vaccinations provided, better trained staff).

**Outcome:-** The results (or impact) on a target population of a particular service (output) being delivered. Examples would include improved health, increased agricultural production, functional literacy, improved local management systems or capacity. Some results are immediately measurable; others come about only after a longer period of time. Outcomes reflect the intended results from government actions.

**Goal:-** The goal provides a vision statement that embraces the desired future that the department is working towards (e.g. increase national income, improved nutritional status of the overall population, reduced crime). Where a department has multiple objectives that cannot be subsumed within a single goal it may have multiple goals, each with its own set of outcomes and outputs.

**Key Performance Indicator (KPI):-** A Key Performance Indicator (KPI) is a tool or variable used to measure service delivery. Targets are set for the medium term for each KPI against each output (Service). For example the KPI for the output "Enhanced care to primary services" is "No of existing facilities upgraded, OPD attendance etc.

5.3) Administrative Departments shall have to provide indicators and targets, where applicable, to reflect the policy/plan, for tackling challenges posed by **climate change**. For example, number of ADP schemes having components related to climate change resilience, enhancement in water storage, capacity to tackle floods, number of universities providing degree / postgraduate courses in climate change,% age reduction in Co2 emissions,etc.

5.4) Departmental budgeting for current and development portfolios require prime focus to realization of clearly defined outcomes and outputs. In order to facilitate Departments, Finance Department will lead the costing of outcomes and outputs in cooperation with relevant Administrative Department as per the timelines defined in budget calendar.

5.5) An extensive review of Key Performance Indicators (KPIs) led by Finance Department under the strategic guidance and support of Chief Secretary Office. This process is aimed to streamline the KPIs to meaningfully reflect the direction of travel towards realization of socio-economic outcomes of the Province. Each Administrative Department has to ensure a proactive engagement and take this review as top-most priority to be concluded within the stipulated time period as per budget calendar.

5.6) The Performance Management & Reforms Unit under the office of the Chief Secretary is to host the collection, analysis, review and reporting on OBB KPIs against the prescribed periodicity.

5.7) Budgetary decisions including original budget, revised budget, re-appropriations, supplementary grants and releases by Finance Department will be subject to performance of the Departments.

5.8) Key budget documents such Budget White Paper, ADP, Budget Speech and OBB requires distinct set of information in narrative to highlight the key plans and achievements of each Department. Administrative Departments have to furnish this information on a standardized format as per the timelines stipulated by budget calendar.





3) **BM.1 - ESTIMATES OF RECEIPTS AND CURRENT EXPENDITURE (NON SALARY)**

Fund Centre/ Function	Major & Minor Head of Accounts /Function	Actual 2017-18	Sanctioned Estimates 2018-19	Revised Estimate/ Modified Grant 2018-19	Budget Estimates 2019-20 Proposed by Department			*Indicative Ceiling 2019-20	Forecast 2020-21	Forecast 2021-22
					Collecting or Disbursing Officer	Controlling Officer	Head of Deptt:			
		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
<b>Total</b>										

\* *Indicative Ceiling for Expenditure and Target for Receipts.*

4) **BM-2 ESTIMATES OF RECEIPTS & CURRENT EXPENDITURE (NON SALARY)**

**ESTIMATES OF REVENUE RECEIPTS CURRENT EXPENDITURE (NON-SALARY)**

Fund Centre/ Revenue Collecting officer	Classification		Accounts (Financial year just closed)	Budget Estimates (Current Financial year)	Revised Estimates (Current financial year)	Budget Estimates (Coming financial year)	Budget Forecast	Budget Forecast	Budget Estimates (Financial year just closed)	Accounts 2016-17 (Financial year immediately preceding the one just closed)	Accounts 2015-16 (Financial year before the immediately preceding financial year just closed)	Actual of the last 7 months of the FY just closed	Actual of the first 5 months of the CFY	Revised Estimates (CFY proposed by the head of the Deptt.	Budget proposed by the Head of Deptt. for the coming Financial year
	Major, Minor Detailed objects	Major, Minor, Detailed & Sub-Detailed Function													
	A02-A13 for Expenditure B and/or C for Revenue Receipts		2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2017-18			2017-18	2018-19	2018-19	2019-20
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

5) **BM-20 - STATEMENT OF EXCESS & SURRENDER/REVISED ESTIMATES**

**STATEMENT OF EXCESS & SURRENDER**

Fund Center	Primary Unit of Appropriation	Original Appropriation of the current financial year	Modified Grant	Actual for last 7 months 2017-18	Actual for first 5 months 2018-19	Total Columns (5 & 6)	Anticipated Expenditure for remaining 7 months 2018-19	Total Expenditure for 2018-19 (R.Es) (Col: 6+8)	Surrenders	Excess	R.Es adopted by FD for 2018-19
1	2	3	4	5	6	7	8	9	10	11	12

**6) MEDIUM TERM BUDGET ESTIMATES FOR SERVICE DELIVERY  
(OUTPUT BASED BUDGET) – (FORMAT)**

Name of the Department: \_\_\_\_\_

Vision of the Department: \_\_\_\_\_

Policy: \_\_\_\_\_

Departmental Outcome (s) & Output(s)

**OUTCOMES** **OUTPUTS**

**1.....** **1.1....**

**Strategic Overview**

What is the department doing? Its functions and any change in it after government's reforms.

**Achievement(s)**

Current year: (2018-19) Targets and Achievements.

**Priority & Future Plans(s)**

What are the priorities of the Department?

What are the futures plans of the Department i.e. plans for fiscal years 2019-22.

**Medium Term Budget Estimates: By Major Type of Expenditure**

Major Object Head	Original Budget 2018-19	Budget Estimate(s) 2019-20	Budget Forecast(s) 2020-21	Budget Forecast(s) 2021-22
A01-Employee Related Expenses				
A03-Operating Expenses				
---				
<b>Grand Total</b>				

**Medium Term Budget Estimate(s) By Outcome(s) & Output(s)**

Description	Original Budget 2018-19	Budget Estimate(s) 2019-20	Budget Forecast(s) 2020-21	Budget Forecast(s) 2021-22
<b>1)Outcome</b>				
<b>1.1)Output</b>				
Salary				
Non-Salary				
Development/Capital				
<b>Grand Total</b>				

**Key Performance Indicator(s) and Medium Term Target(s)**

Outcome(s)/Output(s)	Key Performance Indicator(s)	Targets	Progress	Medium Term Targets		
		2018-19		2019-20	2020-21	2021-22

# BUDGET CALENDAR

S #	KEY ACTIVITIES	LEAD ROLE	DEADLINE (Last Date)
1.	Issuance of BCC along with Current Ceilings	Finance Department	30 <sup>th</sup> Nov, 2018
2.	Submission of BSP-I for approval of Provincial Cabinet	Finance Department	27 <sup>th</sup> Dec, 2018
3.	Submission of Revised Estimates 2018-19 and Budget Estimates 2019-20 (Current Expenditure) to Finance Department (Current Expenditure)	Administrative Departments	31 <sup>st</sup> Dec, 2018
4.	Issuance of ADP Guidelines alongwith Development Ceilings	P&D Department	8 <sup>th</sup> Jan, 2019
5.	Meetings of Revised Estimates 2018-19 and Budget Estimates 2019-20 ( <b>Estimates of Receipts</b> )	Finance & Administrative Departments	30 <sup>th</sup> Jan, 2019
6.	Meetings on Revised Estimates 2018-19 ( <b>Current Expenditure</b> )	Finance & Administrative Departments	20 <sup>th</sup> Feb, 2019
7.	New taxation proposals/Fee/Tariff etc.	Finance & Administrative Departments	28 <sup>th</sup> Feb, 2019
8.	Examination of B.Es 2019-20 & Forecasts 2019-21 to Finance Department (Current Expenditure including SNEs Fresh)	Finance Department	15 <sup>th</sup> March, 2019
9.	Performance Review Meetings on Medium Term Budget Estimates for Service Delivery (Output Based Budget) for 2019-2022	Finance & Administrative Departments	28 <sup>th</sup> Mar, 2019
10.	Finalization of Supplementary Budget 2018-19	Finance and P&D Departments	10 <sup>th</sup> Apr, 2019
11.	Submission of Revised Estimates 2018-19 to Finance Department ( <b>Development Expenditure</b> )	P&D Department	15 <sup>th</sup> April, 2019
12.	Submission of write ups for Budget White Paper, Budget Speech and OBB to Finance Department	Administrative Departments	19 <sup>th</sup> Apr, 2019
13.	Submission of ADP 2019-20 to Finance Department	P&D Department	6 <sup>th</sup> May, 2019
14.	Review & Consolidation of B.Es 2019-20, R.Es 2018-19 and OBB	Finance Department	10 <sup>th</sup> May, 2019
15.	Submission of Budget/BSP 2019-20 for approval of Provincial Cabinet	Finance Department	27 <sup>th</sup> May, 2019
16.	Submission of Budget 2019-20 to the Provincial Assembly	Finance Department	07 <sup>th</sup> June, 2019

**The Finance Department's internal/intra-departmental schedule on budget activities can be accessed at [www.finance.gkp.pk](http://www.finance.gkp.pk). This will help the Administrative Departments to synchronize their own budget schedules more closely with Finance Department.**