



Integrated Budget Call Circular 2026-27

Government of Khyber Pakhtunkhwa

BUDGETARY MATTER/TOP PRIORITY



GOVERNMENT OF KHYBER PAKHTUNKHWA FINANCE DEPARTMENT

Finance Department, Civil Secretariat, Peshawar

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No. BO.1/ FD/5-20/2025-26/BCC

Dated Peshawar the 26/12/2025

To

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

Subject: - INTEGRATED BUDGET CALL CIRCULAR FOR THE FINANCIAL YEAR 2026-27

Dear Sir,

I am directed to refer to the subject noted above and to state that the **Integrated Budget Call Circular** comprising of Current Budget Guidelines, Budget Forms & Budget Calendar and Indicative Budgetary Ceilings have been prepared to facilitate the Administrative Departments including Merged Areas in the preparation of their Budget Estimates for FY 2026-27 and Revised Estimates for FY 2025-26.

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 31st December, 2025, to be oriented by Finance Department on making use of this online portal as an integral part of the budget preparation cycle. The authorisations will be provided to the focal persons during orientation sessions as per the budget calendar embodied in the budget call circular.

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

4. The receipt of this letter may kindly be acknowledged. The Budget Call Circular 2026-27 can be accessed via the web portal of Finance Department: www.finance.gkp.pk.

Yours faithfully,

(NAVEED ULLAH SHAH)
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 Advisor to Chief on 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.

(ARSHAD KHAN)
BUDGET OFFICER-I



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Government of Khyber Pakhtunkhwa

Finance Department- Government of Khyber Pakhtunkhwa

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Financial Year 2026-27



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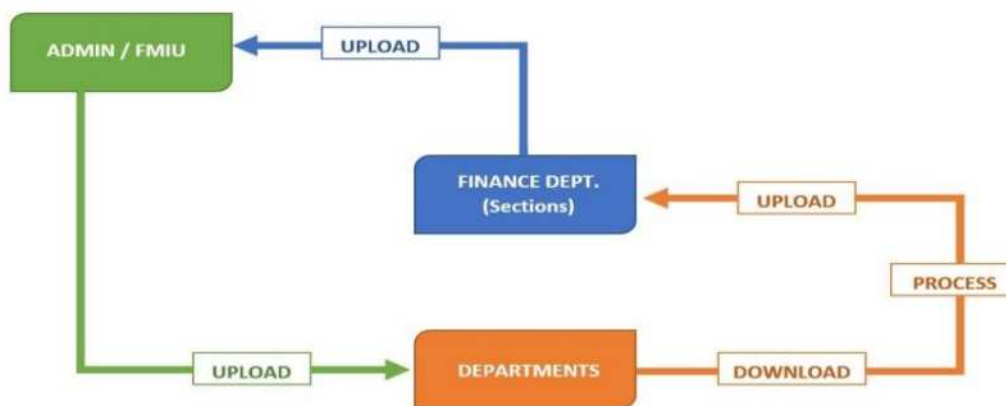


BUDGET GUIDELINES



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 2026-27.
- 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 2025-26 on the prescribed format as mentioned in the instant Budget Call Circular. However, Budget Estimates 2026-27 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 2026-27.
- 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 2026-27.
- 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

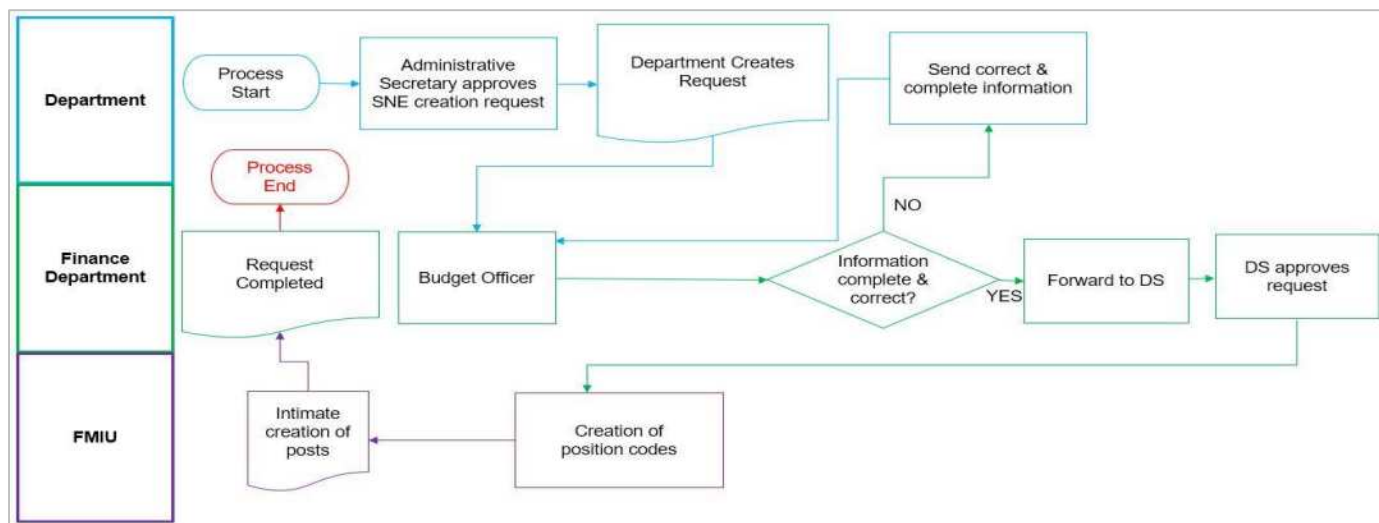
- 4.1 Re-appropriations in the developmental budget by administrative departments as well as the P&D Department should be avoided after reconciliation meetings to the extent possible.
- 4.2 All non-devolved departments shall submit their respective **Budget Estimates 2026-27** and **Revised Estimates 2025-26** 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 2025-26 has to precede the framing of Budget Estimates 2026-27. 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. 2025-26, 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. 2024-25 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 2025-26 should be furnished to the Finance Department on the prescribed format supported with viable justifications.
- 4.5 Budget Estimates 2026-27 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 2026-27 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 2026-27.
- 4.7 The finance portal <http://www.finance.gkp.pk/infodesk/budget-call-circular> contains department-wise forms to aid departments in this process.

5. SCHEDULE FOR NEW EXPENDITURE

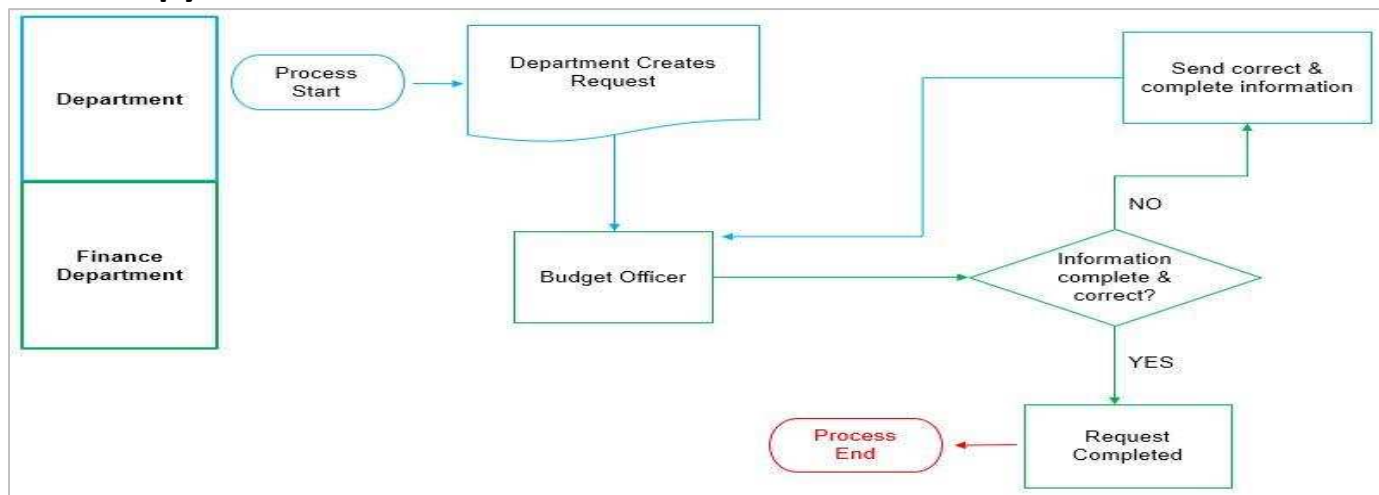
Finance Department has established the SNEs Automation System to process the demands for creation of posts against developmental projects expeditiously, avoid wastage of paper and also keep tracks of the cases accurately. The credentials of the Online Automation System have already been provided to the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



Creation of Posts Process Flow



Audit Copy Process Flow



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

- Administrative Approval (AA)
- PC-IV
- Handing / Taking Over Certificate
- Inspection report from ADC (F&P) concerned
- Mutation Deed and in the case of non-settled district, Transfer deed on judicial stamp, duly registered
- Site Plan
- Sanction / Up-gradation orders of Schools etc.
- 75% Completion Certificate in place of PC. IV

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



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- 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 demand 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.



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 analyze 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 2026-27 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 2026-27. 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 Finance Department.

8.3 KP Accounting Procedure for Special Deposit Funds-2022

Recently, Special Deposit Funds have been created / established vide Finance Department 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 framework 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 Finance Department.

9. GENDER RESPONSIVE & CLIMATE BUDGET TAGGING

9.1 Gender Budget Tagging (GBT)

Gender Budget Tagging (GDT) is a public financial management tool used to identify and track budget allocations and expenditures that support gender equality. To ensure that gender considerations are integrated across all sectors, Gender Budget Tagging has been introduced as part of the integrated budgeting framework.

The GDT framework is based on international best practices. The gender budgeting themes developed by the Organization for Economic Co-operation and Development (OECD) were reviewed and compared with those prepared under the Sub-National Governance (SNG) Programme. Based on this review, the OECD gender budgeting themes have been adopted, while related actions and measures have been adapted to suit Pakistan's national and provincial priorities.



9.1.1 Tagging Methodology

Department shall use Budget Forms IIa, IIIa and IVa to tag gender related Revenues and Expenditure. A proper action and measures code shall be assigned with percentage contribution. Annexure-I provides a reference table of Gender Budget Tagging Actions and Measures aligned with GoKP's budget structure.

9.2 Climate Resilient Budget and Climate Budget Tagging (CBT)

9.2.1 Purpose

Climate Budget Tagging (CBT) is a tool to identify, classify, and report government revenues and expenditures that support environmental protection, climate change mitigation, and climate adaptation. The Government of Khyber Pakhtunkhwa (GoKP) has introduced CBT to integrate climate considerations into budget planning and public financial management. Through CBT, departments will align their budget allocations with provincial environmental priorities and Sustainable Development Goal (SDG) 13 on Climate Action.

9.2.2 Scope and Applicability

These Guidelines apply to all Administrative Departments, Attached Entities, Cost Centers (DDOs), and Autonomous Bodies of GoKP. CBT will cover both Development and Non-Development expenditures. Each department must review its budget and identify activities that directly or indirectly support environmental sustainability, climate adaptation, or mitigation, and tag them accordingly.

9.2.3 Objectives

The objectives of Climate Budget Tagging are to:

- integrate climate priorities into the provincial budget process;
- improve transparency and accountability of climate-related spending;
- support informed decision-making; and
- help GoKP access climate finance and report progress on SDGs and climate policies.

9.2.4 Methodological Principles

CBT will generate reliable data to support planning and monitoring of climate actions. The system will enable detailed analysis, comparison across sectors and over time, and better use of public resources. Budget forms have been updated to allow tagging, reporting, and analysis. Annexure II provides a reference table of Climate Budget Tagging Actions and Measures aligned with GoKP's budget structure.

9.2.5 Policy Framework

CBT is aligned with key policy documents, including the National Climate Change Policy, KP Climate Change Policy, and KP Climate Change Action Plan. It also supports the Sustainable Development Goals, particularly SDG 13 (Climate Action), while remaining consistent with commitments to gender equality and human rights.

9.2.6 Institutional Roles

- **Finance Department (Budget Wing):** Lead agency responsible for issuing Guidelines, integrating CBT into IFMIS, and preparing the annual Climate Resilient Budget Statement.



- **Climate Change, Forestry, Environment & Wildlife Department:** Technical focal point responsible for guidance, climate classification, and review of departmental submissions.
- **Planning & Development Department:** Ensure climate screening of development projects and alignment with SDGs.
- **Line Departments and DDOs:** Responsible for tagging their own development and recurrent expenditures and maintaining records.

9.2.7 Categorization of Climate-Relevant Expenditures

Expenditures will be classified based on their relevance to climate and environmental objectives:

Category	Description	Examples
Primary / High Relevance ($\geq 75\%$)	Expenditures that directly contribute to environmental protection, climate change mitigation, or adaptation.	Renewable energy projects, afforestation, flood protection, forest restoration.
Medium Relevance (50–74%)	Expenditures that generate significant environmental or climate co-benefits.	Irrigation efficiency, hybrid or electric transport, clean energy initiatives.
Low Relevance (25–49%)	Expenditures that indirectly support environmental objectives through research, awareness, or capacity building.	Training, data collection, monitoring systems.
Marginal (1–24%)	Expenditures with limited environmental relevance but minor indirect benefits.	Routine maintenance, basic administrative activities.
Neutral / Non-Green (0%)	Expenditures with no direct link to environmental or climate outcomes.	Salaries, general administration, road resurfacing.

9.2.8 Tagging Methodology

Departments shall use Budget Forms IIb, IIIb, and IVb to tag climate-relevant revenues and expenditures. Each budget item should be assessed for climate mitigation, adaptation, or supporting actions. Departments must estimate the percentage of the budget related to climate objectives using the Actions and Measures Table (Annexure-II) and assign the appropriate CBT category. All completed forms must be submitted with Budget Estimates for FY 2026-27. Technical support will be provided during the budget preparation process.

9.2.9 Reporting and Monitoring

The Finance Department will compile and publish an annual Climate Resilient Budget Statement alongside the Annual Budget. This statement will summarize climate-tagged revenues and expenditures by department and sector.

9.2.10 Capacity Building

Training and orientation sessions will be conducted by the Finance Department, in coordination with the Planning & Development Department, to support departments in applying CBT correctly and consistently.



9.2.11. Sectoral Reference Examples

The following examples are provided to guide departments in classifying expenditures:

Sector	Mitigation Examples	Adaptation Examples
Energy	Solar and wind projects, energy-efficient infrastructure	Off-grid solar for water supply in drought-prone areas
Water Resources	Efficient irrigation systems, wastewater recycling	Rainwater harvesting, water storage infrastructure
Agriculture	Climate-smart farming and sustainable land management	Drought-resistant seeds, improved water management
Forestry and Biodiversity	Carbon sequestration, tree planting	Mangrove restoration, biodiversity conservation
Transport	Public transport systems, electric vehicle promotion	Climate-resilient road construction
Health	Energy-efficient hospitals and clinics	Heat wave management, disease surveillance for vector-borne illnesses

9.2.12 Expected Outputs

The CBT process will produce:

- I. climate-tagged Budget Forms II, III, and IV;
- II. departmental Climate Resilient Budget summaries; and
- III. a consolidated KP Climate Resilient Budget Statement.

9.2.13 Effective Date

These Guidelines shall take effect immediately and will apply to Budget Estimates for FY 2026–27 and subsequent years. All departments are required to fully comply with the Climate Budget Tagging procedures.



10. SPECIAL INSTRUCTIONS FOR HEALTH DEPARTMENT AND EDUCATION DEPARTMENT

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

11. BUDGET STEERING COMMITTEE

The Budget Steering Committee constituted to steer the budget making process for FY 2026-27.

S.No.	Designation	Portfolio
1.	Minister Finance	Chair
2.	Additional Chief Secretary P&DD	Co-Chair
3.	Secretary Finance	Co-Chair
4.	Administrative Secretary concerned	Member
5.	Special Secretary (Budget) Finance	Member
6.	Chief Economist P&DD	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 an additional budget
- In this regard a notification has already been issued and has been annexed to this document



Budget Call Circular 2026-27

Government of Khyber Pakhtunkhwa

12. BUDGET CALENDAR

S #	Key Activities	Role	Dec, 25				Jan, 26				Feb, 26				Mar, 26				Apr, 26				May, 26				Jun, 26			
			2-9 Dec	10-17 Dec	18-26 Dec	29-5 Jan	6-12 Jan	13-19 Jan	20-23 Jan	26-2 Feb	3-9 Feb	10-16 Feb	17-23 Feb	24-2 Mar	3-9 Mar	10-16 Mar	17-23 Mar	24-30 Mar	31-6 Apr	7-13 Apr	14-20 Apr	21-27 Apr	28-4 May	5-11 May	12-18 May	19-25 May	26-1 Jun	2-8 Jun	9-15 Jun	16-22 Jun
1	Issuance of BCC																													
2	Formulation of B.Es 2026-27 (Current Expenditure) including SNEs Fresh																													
2.1	Issuance of Budget Order I	Finance Department																												
2.2	Focal Persons Nominations	Administrative Departments																												
2.3	Orientation of Focal Persons on Online Portal	Finance Department																												
2.4	Departmental Budget Making																													
2.4.1	Review & Distribution of Departmental Ceilings	Administrative Departments																												
2.4.2	Budgeting at the Spending Unit Level	Spending Units																												
2.4.3	Procurement, Recruitment and Additional Grants	Administrative Departments																												
2.4.4	Departmental Engagement Committee	Administrative Departments																												
2.4.5	Review & Consolidation of Departmental Budget	Administrative Departments																												
2.4.6	Submission of Consolidated Budget Estimates 2026-27 including Gender Responsive & Climate Budget Tagging	Administrative Departments																												
2.4.7	Submission of Consolidated Budget Estimates on OBB/PBB 2025-28	Administrative Departments																												
2.5	Examination of Budget Estimates 2026-27 including Gender Responsive & Climate Budget Tagging																													
2.5.1	Pre-Budget Consultation session with Business Community, Academia etc	Finance Department																												
2.5.2	Scrutiny of Proposed Budget Estimates 2026-27	Deputy Secretaries Finance																												
2.5.3	Departmental Meetings on SNEs Fresh	Additional Finance Secretary																												
2.5.4	Consolidation of Budget Estimates including SNEs 2026-27	Additional Finance Secretary																												
2.5.5	Internal Review Meetings	Finance Secretary																												
2.6	Finalization of Budget Estimates 2026-27																													
2.6.1	Pre-Budget Consultative Meetings with Ministers Incharge	Finance Department																												
2.6.2	Issuance of Printing Plan	Finance Department																												
2.6.3	Vetting of draft Preamble of Schedules	Law Department																												
2.6.4	Printing of relevant Budget Books	Finance Department																												
3	Integrated Budget Strategy Paper																													
3.1	Meeting of Budget Strategy Committee	Finance Department																												
3.2	Preparation of Medium-Term Fiscal Framework	Finance and P&D Department																												
3.3	Issuance of Integrated Budget Strategy Paper	Finance Department																												
4	Revised Estimates 2025-26 (Estimates of Receipts)																													
4.1	Issuance of Meeting Calendar	Finance Department																												
4.2	Departmental Meetings	Finance and Administrative Departments																												
4.3	Consolidation of Revised Estimates	Finance Department																												
4.4	Review and Finalisation	Finance Department																												
5	Revised Estimates 2025-26 (Current Expenditure)																													
5.1	Issuance of Meeting Calendar	Finance Department																												
5.2	Departmental Meetings	Finance & Administrative Departments																												
5.3	Consolidation of Revised Estimates	Finance Department																												
5.4	Review and Finalisation	Finance Department																												
5.5	Release and upload in IFMIS	Finance Department																												
6	Development Budget																													
6.1	Issuance of ADP 2026-27 Guidelines	P&D Department																												
6.2	Meetings with the Departments to finalize ADP/AIP 2026-27	P&D Department																												
6.3	Consolidation of Development Budget	P&D Department																												
6.4	Submission of Revised Estimates 2025-26 to Finance Department	P&D Department																												
6.5	Submission of Draft ADP to Finance Department	P&D Department																												
7	Fiscal Risk Statement																													
7.1	Preparation and submission of Fiscal Risk Statement 2026-27	Finance Department																												
8	Approval of Budget 2026-27																													
8.1	Submission of Budget Summary to Chief Minister	Finance Department																												
8.2	Provincial Cabinet Approval of Budget 2026-27	Provincial Cabinet																												
8.3	Presentation of Budget before Provincial Assembly	Finance Department																												
8.4	Approval of Annual Budget by Provincial Assembly	Provincial Assembly																												



BUDGET FORMS

for

Preparation and Submission of Revised Estimates 2025-26
& Budget Estimates 2026-27

(Current Expenditure & Estimates of Receipts)

13. BUDGET FORM I - REVISED ESTIMATES OF CURRENT EXPENDITURE 2025-26

Grant No. _____

DDO Code: _____

Minor Head/ Function	Primary Unit	Original Appropriation of the current financial year	Modified Grant	Actual 2024-25	Actual for 1 st 5 months 2025-26	Anticipated Expdt: for remaining 7 months 2025-26	Total Expdt: for 2025-26 (R.Es) (Col: 6+7)	Surrenders	Excess	R.Es Adopted by FD for 2025-26
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 2025-26 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

14. BUDGET FORM II - ESTIMATES OF CURRENT EXPENDITURE (NON-SALARY) 2026-27

Indicative Budget Ceiling 2026-27:
Proposed Budget Estimates 2026-27:
Difference (Ceiling-Proposed BE):

Government	Department	Grant No.	Fund Description	DDO Description	Detail Object Code & Description	BEs	Actuals	BE	Actuals of the first 5 months	Proposed Budget Estimates	Remarks
						2024-25	2024-25	2025-26	2025-26	2026-27	

15. BUDGET FORM IIa – GENDER BUDGET TAGGED ESTIMATES OF CURRENT EXPENDITURE (NON-SALARY) 2026-27

Indicative Budget Ceiling 2026-27:

Proposed Budget Estimates 2026-27:

Difference (Ceiling-Proposed BE):

Government	Department	Grant No.	Fund Description	DDO Description	Gender Budget Tagging Codes	% of Budget Related to GDT Code	Justification
1	2	3	4	5	6	7	8

Guidelines

Gender budgeting is a feature of the BCC. Departments are required to fill in the relevant form specifying gender-wise budget estimates and expenditure during each financial year. Following steps may be followed for filling the Form IIa

- Review departmental programs, projects, or budget lines to identify any activity that has a direct or indirect gender impact (e.g., women's education, maternal health, gender-based violence prevention, economic empowerment initiatives, or women's participation in governance).
- Refer to annexure 1, Table: Gender-Related Actions and Measures in the GDT Guidelines and Identify the **most appropriate GDT code** that aligns with your activity or expenditure.
- Each GDT code corresponds to a specific gender-responsive action or measure.
- Enter the **selected GDT code** in the "Gender Budget Tagging Code" column 6 of the budget form IIa
- Assign a **quantitative weightage (0–100%)** based on the proportion of the budget item that contributes to gender objectives.
 - Example:* If 50% of a project's activities target women's empowerment, record 50% as the weightage.
- Provide a brief justification in the remarks or explanatory memo section explaining how the activity contributes to gender outcomes in column 10
- Include any gender-disaggregated data, where available.

16. BUDGET FORM IIb – CLIMATE BUDGET TAGGED ESTIMATES OF CURRENT EXPENDITURE (NON-SALARY) 2026-27

Indicative Budget Ceiling 2026-27:

Proposed Budget Estimates 2026-27:

Difference (Ceiling-Proposed BE):

Government	Department	Grant No.	Fund Description	DDO Description	Climate Budget Tagging Codes	% of Budget Related to CBT Code	Justification
1	2	3	4	5	6	7	8

Guidelines:

For filling the form IIb following Guidelines should be followed;

- All departments must review their regular (recurrent) expenditures to identify allocations that support climate mitigation, adaptation, or supporting areas.
- For instance, electricity generated from solar panels, the use of hybrid vehicles, or maintenance of wastewater treatment plants should be tagged under the corresponding CBT Code from the Climate Budget Actions and Measures list given below in Annexure 2.
- Each cost centre should mention the relevant CBT Codes, the climate relevance (mitigation, adaptation, or support area), and assess what percentage of the total budget is dedicated to each of the CBT codes selected.
- If any or some Actions and Measures are supported from your centre's budget, then identify the Actions and Measures from Annexure II below that are being supported in your budget, then record the relevant CBT code and fill the column 6 of the Budget Form IIb. Although Table 1 provides a list of actions and measures specific to sectors, complete list of actions and measures may be reviewed to identify additional actions and measures relevant to proposed activities. You can choose up to three CBT codes from the list provided in Annexure 2
- Perform step (d) & (e) for up to three CBT codes supported by your centre's budget.

17. BUDGET FORM III - ESTIMATES OF RECEIPTS 2026-27

Government	Department	DDO Description	Detail Object Code & Description	Budget Estimates 2024-25	Actuals 2024-25	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27 (Proposed)	Remarks

18. BUDGET FORM IIIa – GENDER BUDGET TAGGED ESTIMATES OF RECEIPTS 2026-27

Government	Department	DDO Description	Gender Budget Tagging Codes	% of Budget Related to GDT Code	Justification
1	2	3	4	5	6

Guidelines:

Please follow the following steps for filling the form IIIa;

- Review the guidance on identifying Green Revenue and assess if your centre's revenue receipts fall in the Gender Revenue category.
- If no Action and Measure is relevant to your centre's receipts, then record that the cost centre does not have Gender linked receipts and skip the following steps.
- If any or some of the receipts can be linked to the Actions and Measures, then identify the Actions and Measures that are relevant to the proposed activities and then record the relevant GDT codes.
- Please refer to Annexure 1: Gender Budget Actions & Measures below and review the Actions and Measures listed in the table. Please note that although Table provides a list of actions and measures specific to Sectors, complete list of actions and measures may be reviewed to identify additional actions and measures relevant to proposed activities.
- For every GDT code included in your centre's budget, estimate the percentage of the budget that contributes to the corresponding Action and Measure. Enter this percentage in the designated field and record it against the relevant code in column 5.
- Perform step (d) & (e) for up to three CBT codes supported by your centre's budget.

19. BUDGET FORM IIIb – CLIMATE BUDGET TAGGED ESTIMATES OF RECEIPTS 2026-27

Government	Department	DDO Description	Climate Budget Tagging Code	% of Budget Related to CBT Code	Justification
1	2	3	4	5	6

Guidelines:

Please follow the following steps for filling the form IIIb;

- Review the guidance on identifying Green Revenue and assess if your centre's revenue receipts fall in the Green Revenue category.
- If no Action and Measure is relevant to your centre's receipts, then record that the cost centre does not have climate linked receipts and skip the following steps.
- If any or some of the receipts can be linked to the Actions and Measures, then identify the Actions and Measures that are relevant to the proposed activities and then record the relevant CBT codes.
- Please refer to Annexure 2: Climate Budget Actions & Measures below and review the Actions and Measures listed in the table. Please note that although Table provides a list of actions and measures specific to Sectors, complete list of actions and measures may be reviewed to identify additional actions and measures relevant to proposed activities.
- For every CBT code included in your centre's budget, estimate the percentage of the budget that contributes to the corresponding Action and Measure. Enter this percentage in the designated field and record it against the relevant code in column 5.
- Perform step (d) & (e) for up to three CBT codes supported by your centre's budget.

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

	a) Human Resource FY 2026-27												
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 2026-27												
Government	Department	Grant #	Fund Description	DDO Description	Detail Object Code & Description			Proposed Budget Estimates 2026-27		Remarks			

21. BUDGET FORM IVa – GENDER BUDGET TAGGED SNE FORM (CREATION OF NEW/ADDITIONAL POSTS)

Government	Department	Grant #	Fund Description	DDO Description	Gender Tagging Code	% of Budget Related to GDT Code	Remarks
1	2	3	4	5	6	7	8

Guidelines

- Review departmental programs, projects, or budget lines to identify any activity that has a direct or indirect gender impact (e.g., women's education, maternal health, gender-based violence prevention, economic empowerment initiatives, or women's participation in governance).
- Refer to annexure 1, Table: Gender-Related Actions and Measures in the GDT Guidelines.
- Identify the **most appropriate GDT code** that aligns with your activity or expenditure.
- Each GDT code corresponds to a specific gender-responsive action or measure.
- Enter the **selected GDT code** in the "Gender Budget Tagging Code" column of the relevant budget form.
- Assign a **quantitative weightage (0–100%)** based on the proportion of the budget item that contributes to gender objectives.
 - Example:* If 50% of a project's activities target women's empowerment, record 50% as the weightage.
- Provide a brief justification in the remarks or explanatory memo section explaining how the activity contributes to gender outcomes.
- Include any gender-disaggregated data, where available.

22. BUDGET FORM IVb – CLIMATE BUDGET TAGGED SNE FORM (CREATION OF NEW/ADDITIONAL POSTS)

Government	Department	Grant #	Fund Description	DDO Description	Climate Tagging Code	% of Budget Related to CBT Code	Remarks
1	2	3	4	5	6	7	8

Guidelines

Proposed new expenditures under SNE must be assessed for climate relevance. Departments should identify whether the proposed items—such as establishment of climate monitoring cells, renewable energy installations, or waste management systems—contribute to climate adaptation or mitigation. Each cost centre should link its SNE to the appropriate CBT Codes from the Climate Budget Actions and Measures list and assess what percentage of the total budget is dedicated to each of the CBT codes selected. and classified under the correct Climate Category (Primary, Medium, Low, or Marginal). The selected code must be referenced in the remark's column.

To fill out Budget Form IVb:

- Please refer to annexure II: Climate Budget Actions & Measures below and review the Actions & Measures listed.
- If no Action and Measure is relevant to your SNE, then record that the Cost Centre does not have climate linked budget and skip the following steps.
- If any or some Actions and Measures are supported from your centre's SNE, then identify the Actions and Measures from Annexure 2 below that are being supported in your budget, then record the relevant CBT code in column 6. Although Annexure 2 provides a list of actions and measures specific to Sectors, complete list of actions and measures may be reviewed to identify additional actions and measures relevant to proposed activities.
- For every CBT code included in your center's budget, estimate the percentage of the budget that contributes to the corresponding Action and Measure. Enter this percentage in the designated field and record it against the relevant code in column 7.
- Perform step (c) & (d) for up to 3 CBT codes supported by your centre's SNE.

23. 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			

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

Department:						
Total Number of Entities funded Under Grant-in-Aid:						
Closing cash balance as on 31/12/2025:						
Name of Entity	Item of Receipt	BE 2024-25	Actual 2024-25	BE 2025-26	RE 2025-26	BE 2026-27
	Receipt Item 1					
	Receipt Item 2					
	Receipt Item 3					
	Receipt Item 4					
	Total					
	Item of Expenditure	BE 2024-25	Actual 2024-25	BE 2025-26	RE 2025-26	BE 2026-27
	Salary Budget					
	Non-Salary Budget					
	Pension Budget					
	Development Budget					
	Total					
	Reason/Justification					

25. BUDGET FORM VII - ANNUAL PROCUREMENT PLAN FORM

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

² IFB/NIT means Invitation for Bid/Notice Inviting Tender
³ Procurement method means Open Competitive Bidding /RFQ/Direct Contracting

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

Output Based Budgeting/Performance Based Budget FYs 2026-29

Principal Accounting Officer: _____

1. Vision Statement: Define Vision Statement of the department

2. Policy: Define Policy Direction for Medium Term Years 2026-29

3. Outcome: Impact on Target Population

Outcome	Output	Attach Department Responsible
1	2	3
Outcome 1	Output (1.1)	
Outcome 1	Output (1.2)	
Outcome 2	Output (2.1)	
Total		

4. Budget by Outputs:

Rs. In '000

Outputs	Attach Department Responsible	Actual Expenditure		Budget Estimate		Forecast	
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1	2	3	4	5	6	7	8
Output (1.1)							
Output (1.2)							
Output (2.1)							
Total							

5. Budget by Economic Classification:

Rs. In '000

Outputs	Actual Expenditure		Budget Estimate		Forecast	
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1	2	3	4	5	6	7
Current						

Outputs	Actual Expenditure		Budget Estimate		Forecast	
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
A01						
A03						
Development						
Total						

6. Budget by Demand:

Rs. In '000

Outputs	Actual Expenditure		Budget Estimate		Forecast	
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1	2	3	4	5	6	7
Current						
Demand 1:						
Demand 2:						
Development						
Total						

7. Key Performance Indicators/Targets

Outputs	Key Performance Indicator	Target Achieved 2024-25	Planned Target 2025-26	Target Achieved 2025-26	Target 2026-27	Forecast 2027-28	Forecast 2028-29
1	2	3	4	5	6	7	8
Output (1.1)	Indicator 1						
Output (1.2)	Indicator 1						
Output (2.1)	Indicator 1						
Total							

Prepared by: _____
(Designation)

Approved by: _____
(Principal Accounting Officer)

Forwarded to: FMIU Wing, Finance Department

Instructions:

1. Performance-based budget shall be prepared by PAOs under Sections 11 and 22 of Public Finance Management Act (PFM), 2022.

2. Performance-based budget shall be prepared by PAOs in line with the Integrated Budget Ceilings (IBCs) issued by the Finance Department and as per policy/priorities of their respective department.

2. Performance-based budget involves a period of three financial years i.e. 2026-29.

3. Guidelines for Preparation of Performance Based Budget:

Step 1: Preparation of Strategic Plan:

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

Step 2: Allocation of IBCs to outputs

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

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

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

Step 4: Compilation of budgets

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

Step 5: Approval by PAOs:

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

27. FISCAL RISK STATEMENT

The Government of Khyber Pakhtunkhwa has prepared its first-ever Fiscal Risk Statement (FRS) for FY 2024-25, as mandated by the Public Financial Management (PFM) Act 2022. This initiative was led by the Risk Management Unit (RMU) of the Finance Department with technical assistance from the Sub-National Governance Programme (SNG-II). The FRS systematically identifies and assesses key fiscal risks, including revenue volatility, liabilities from state-owned enterprises (SOEs), and the impact of natural disasters, showcasing the government's commitment to fiscal transparency and responsible governance.

The FRS is a important tool for integrating risk mitigation strategies into the provincial budgetary framework. It enables the government to strengthen fiscal management, diversify its revenue base, and ensure sustainable expenditures. Through detailed analysis, the FRS supports evidence-based policymaking, particularly in mitigating contingent liabilities and planning for long-term resilience against shocks like fluctuating federal transfers and climate-related risks.

By aligning with international best practices, KP's FRS sets a benchmark for fiscal governance and enhances confidence among development partners, investors, and financial institutions by enhancing transparency and accountability.

28. INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

PROVINCIAL ASSEMBLY

Current Budget Ceilings for preparing Budget Estimates 2026-27 are given below:

DEMAND NO: 1: PROVINCIAL ASSEMBLY

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
NC21001/NC24001 PROVINCIAL ASSEMBLY	4,512
SALARY	3,440
NON-SALARY	1,072

Guidelines

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. This will surely help your department to prioritize activities within the available fiscal space.
2. The idea behind communication of ceilings is that within the given ceilings, Departments can prioritize activities. For example, Departments based on their plans can increase the funding for specific trainings and at the same time decrease funding for the corresponding amounts for certain other activities for which outputs are not well defined. As, fiscal constraint is a fundamental reality of Output Based Budgeting.
3. Ceilings do not mean more funds rather it means prioritizing funds within the fiscal constraints. Similarly, ceilings do not mean that funds will be released upfront to the Departments, it means that the amount committed to the Department will not change, bringing the element of predictability in the fund management.
4. While distributing these ceilings among the spending units/DDOs, adherence to respective rules and regulations in vogue and the economy measures notified by the Finance Department must be ensured.
5. These indicative budgetary ceilings are for the "Current Budget" only out of the Provincial Consolidated Fund.

INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

ESTABLISHMENT & ADMINISTRATION DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2026-27 are given below:

DEMAND NO: 2 & 61: GENERAL ADMINISTRATION

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
SETTLED	
NC21002/NC24001 GENERAL ADMINISTRATION	8,923
SALARY	5,677
NON-SALARY	3,246
MDs	
NC21075 GENERAL ADMINISTRATION	179
SALARY	78
NON-SALARY	101

Guidelines

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. This will surely help your Department to prioritize activities within the available fiscal space.
2. The idea behind communication of ceilings is that within the given ceilings, Departments can prioritize activities. For example, Departments based on their plans can increase the funding for specific trainings and at the same time decrease funding for the corresponding amounts for certain other activities for which outputs are not well defined. As, fiscal constraint is a fundamental reality of Output Based Budgeting.
3. Ceilings do not mean more funds rather it means prioritizing funds within the fiscal constraints. Similarly, ceilings do not mean that funds will be released upfront to the Departments, it means that the amount committed to the Department will not change, bringing the element of predictability in the fund management.
4. While distributing these ceilings among the spending units/DDOs, adherence to respective rules and regulations in vogue and the economy measures notified by the Finance Department must be ensured.
5. These indicative budgetary ceilings are for the "Current Budget" only out of the Provincial Consolidated Fund.

INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

FINANCE DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2026-27 are given below:

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

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
SETTLED	
NC21003 TREASURIES	992
SALARY	874
NON-SALARY	118
NC21004 FINANCE DEPARTMENT	3,314
SALARY	1,434
NON-SALARY	1,879
NC21005 LOCAL FUND AUDIT	279
SALARY	261
NON-SALARY	19
NC21124 COVID-19 CONTINGENCY	363
NON-SALARY	363
MDs	
NC21076 TREASURIES	167
SALARY	160
NON-SALARY	6
NC21077 FINANCE DEPARTMENT	2,961
SALARY	2,931
NON-SALARY	30

Guidelines

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. This will surely help your Department to prioritize activities within the available fiscal space.
2. The idea behind communication of ceilings is that within the given ceilings, Departments can prioritize activities. For example, Departments based on their plans can increase the funding for specific trainings and at the same time decrease funding for the corresponding amounts for certain other activities for which outputs are not well defined. As, fiscal constraint is a fundamental reality of Output Based Budgeting.
3. Ceilings do not mean more funds rather it means prioritizing funds within the fiscal constraints. Similarly, ceilings do not mean that funds will be released upfront to the Departments, it means that the amount committed to the Department will not change, bringing the element of predictability in the fund management.
4. While distributing these ceilings among the spending units/DDOs, adherence to respective rules and regulations in vogue and the economy measures notified by the Finance Department must be ensured.
5. These indicative budgetary ceilings are for the "Current Budget" only out of the Provincial Consolidated Fund.

INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

DEMAND NO: 34 & 61: PENSION

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
SETTLED	
NC21041/NC24041 PENSION	188,760
NON-SALARY	188,760
MDs	
NC21123 PENSION	5,137
NON-SALARY	5,137

Guidelines

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INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

DEMAND NO: 35 & 61: FOOD SECURITY NET

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
NC21042 FOOD SECURITY NET	11,660
NON-SALARY	11,660
NC21136 FOOD SECURITY NET	1,650
NON-SALARY	1,650

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INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

DEMAND NO: 36: GOVERNMENT INVESTMENT & COMMITTED CONTRIBUTION

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
NC21043 GOVT INVESTMENT & COMMITTED CONTRIBUTION	46,200
NON-SALARY	46,200

Guidelines

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INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

DEMAND NO: 42: TEHSIL SALARY

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
NC21128 TEHSIL SALARY	331,900

DEMAND NO: 39: TEHSIL NON-SALARY

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
NC21129 TEHSIL NON-SALARY	11,388

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

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
NC21130 TEHSIL SALARY	53,895

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

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
NC21131 TEHSIL NON-SALARY	1,609

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INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

DEMAND NO: 40 & 61: GRANT TO LOCAL COUNCILS

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
SETTLED	
NC21050 GRANT TO LOCAL COUNCILS	6,210
NON-SALARY	6,210
MDs	
NC21122 GRANT TO LOCAL COUNCILS	1,256
NON-SALARY	1,256

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INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

DEMAND NO: 48: LOANS AND ADVANCES

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
NC11053 LOANS AND ADVANCES	385
NON-SALARY	385

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INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

DEBT SERVICING (INTEREST PAYMENT)

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
NC24051 DEBT SERVICING (INTEREST PAYMENT)	53,130
NON-SALARY	53,130

DEBT SERVICING (LOAN FROM FEDERAL GOVT DISCHARGED)

DESCRIPTION	BUDGET FORECAST 2026-27
NC14057 DEBT SERVICING (LOAN FROM FEDERAL GOVT.	55,000
NON-SALARY	55,000

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INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

PLANNING & DEVELOPMENT DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2026-27 are given below:

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

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
SETTLED	
NC21006/NC21007 PLANNING & DEVELOPMENT & BOS	1,433
SALARY	1,295
NON-SALARY	138
MDs	
NC21079/NC21080 PLANNING & DEVELOPMENT & BOS	479
SALARY	472
NON-SALARY	7

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INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

SCIENCE & TECHNOLOGY AND INFORMATION TECHNOLOGY DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2026-27 are given below:

DEMAND NO: 5: INFORMATION TECHNOLOGY

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
SETTLED	
NC21048 INFORMATION TECHNOLOGY DEPARTMENT	2,785
SALARY	209
NON-SALARY	2,576

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INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

REVENUE & ESTATE DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2026-27 are given below:

DEMAND NO: 6 & 61: REVENUE & ESTATE

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
SETTLED	
NC21009 REVENUE & ESTATE DEPARTMENT	2,340
SALARY	1,945
NON-SALARY	395
MDs	
NC21082 REVENUE & ESTATE DEPARTMENT	18
SALARY	14
NON-SALARY	4

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INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

EXCISE AND TAXATION DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2026-27 are given below:

DEMAND NO: 7: EXCISE AND TAXATION

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
SETTLED	
NC21010 EXCISE AND TAXATION DEPARTMENT	2,041
SALARY	1,834
NON-SALARY	207
MDs	
NC21083 EXCISE AND TAXATION DEPARTMENT	85
SALARY	75
NON-SALARY	9

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INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

HOME AND TRIBAL AFFAIRS DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2026-27 are given below:

DEMAND NO: 8 & 61: HOME AND CIVIL DEFENCE

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
SETTLED	
NC21011 HOME DEPARTMENT	3,019
SALARY	2,767
NON-SALARY	252
MDs	
NC21084 HOME DEPARTMENT	998
SALARY	919
NON-SALARY	78

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INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

Current Budget Ceilings for preparing Budget Estimates 2026-27 are given below:

DEMAND NO: 9 & 61: JAILS & CONVICTS SETTLEMENT

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
SETTLED	
NC21013 JAILS & CONVICTS SETTLEMENT	8,047
SALARY	5,284
NON-SALARY	2,763
MDs	
NC21085 JAILS & CONVICTS SETTLEMENT	583
SALARY	543
NON-SALARY	40

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INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

Current Budget Ceilings for preparing Budget Estimates 2026-27 are given below:

DEMAND NO: 10 & 61: POLICE

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
SETTLED	
NC21014 POLICE	132,770
SALARY	113,717
NON-SALARY	19,054
MDs	
NC21120 POLICE	35,280
SALARY	31,491
NON-SALARY	3,789

Guidelines

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INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

Current Budget Ceilings for preparing Budget Estimates 2026-27 are given below:

DEMAND NO: 11 & 61: ADMINISTRATION OF JUSTICE

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
SETTLED	
NC21015/NC24015 ADMINISTRATION OF JUSTICE	18,023
SALARY	15,443
NON-SALARY	2,580
MDs	
NC21087 ADMINISTRATION OF JUSTICE	1,323
SALARY	1,220
NON-SALARY	102

Guidelines

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INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

HIGHER EDUCATION, ARCHIVES & LIBRARIES DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2026-27 are given below:

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

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
SETTLED	
NC21016 HIGHER EDUCATION, ARCHIVES & LIBRARIES	32,157
SALARY	30,896
NON-SALARY	1,261
MDs	
NC21088 HIGHER EDUCATION, ARCHIVES & LIBRARIES	3,454
SALARY	3,380
NON-SALARY	74

Guidelines

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INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

HEALTH DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2026-27 are given below:

DEMAND NO: 13 & 61: HEALTH

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
SETTLED	
NC21017 HEALTH	215,475
SALARY	83,666
NON-SALARY	131,808
MDs	
NC21089 HEALTH	17,130
SALARY	13,952
NON-SALARY	3,178

Guidelines

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Special Instructions:

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

INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

COMMUNICATION & WORKS DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2026-27 are given below:

DEMAND NO: 14 & 61: COMMUNICATION & WORKS

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
SETTLED	
NC21018 COMMUNICATION AND WORKS DEPARTMENT	7,087
SALARY	6,462
NON-SALARY	625
MDs	
NC21090 COMMUNICATION AND WORKS DEPARTMENT	2,419
SALARY	2,263
NON-SALARY	156

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

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
SETTLED	
NC21019/NC21020/NC24020 ROADS & BUILDINGS (REPAIR)	7,039
NON-SALARY	7,039
MDs	
NC21091/NC21092 ROADS & BUILDINGS (REPAIR)	499
NON-SALARY	499

Guidelines

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

INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

PUBLIC HEALTH ENGINEERING DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2026-27 are given below

DEMAND NO: 16 & 61: PUBLIC HEALTH ENGINEERING

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
SETTLED	
NC21021 PUBLIC HEALTH ENGINEERING	18,462
SALARY	10,784
NON-SALARY	7,678
MDs	
NC21093 PUBLIC HEALTH ENGINEERING	2,065
SALARY	1,723
NON-SALARY	341

Guidelines

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INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

LOCAL GOVERNMENT ELECTION AND RURAL DEVELOPMENT DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2026-27 are given below:

DEMAND NO: 17 & 61: LOCAL GOVERNMENT

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
SETTLED	
NC21022 LOCAL GOVERNMENT DEPARTMENT	6,757
SALARY	573
NON-SALARY	6,184
MDs	
NC21094 LOCAL GOVERNMENT DEPARTMENT	134
SALARY	105
NON-SALARY	28

Guidelines

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INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

AGRICULTURE DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2026-27 are given below:

DEMAND NO: 18 & 61: AGRICULTURE

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
SETTLED	
NC21023 AGRICULTURE	6,068
SALARY	4,571
NON-SALARY	1,497
MDs	
NC21095 AGRICULTURE	577
SALARY	500
NON-SALARY	76

Guidelines

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INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

LIVESTOCK, FISHERIES AND COOPERATIVE DEPARTMENT

DEMAND NO: 19 & 61: LIVESTOCK & DAIRY DEVELOPMENT

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
SETTLED	
NC21025 ANIMAL HUSBANDRY	3,777
SALARY	3,068
NON-SALARY	709
MDs	
NC21096 ANIMAL HUSBANDRY	588
SALARY	159
NON-SALARY	429

DEMAND NO: 20: COOPERATION

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
NC21026 CO-OPERATION	87
SALARY	65
NON-SALARY	22

DEMAND NO: 23 & 61: FISHERIES

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
SETTLED	
NC21024 FISHERIES	504
SALARY	430
NON-SALARY	74
MDs	
NC21099 FISHERIES	83
SALARY	71
NON-SALARY	12

Guidelines

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INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

ENVIRONMENT DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2026-27 are given below:

DEMAND NO: 21: ENVIRONMENT & FORESTRY

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
SETTLED	
NC21027 ENVIRONMENT AND FORESTRY	5,891
SALARY	5,328
NON-SALARY	562

DEMAND NO: 22 & 61: FORESTRY (WILDLIFE)

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
SETTLED	
NC21028 FORESTRY (WILDLIFE)	1,856
SALARY	1,555
NON-SALARY	300
MDs	
NC21098 FORESTRY (WILDLIFE)	1,924
SALARY	1,780
NON-SALARY	144

Guidelines

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INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

IRRIGATION DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2026-27 are given below:

DEMAND NO: 24 & 61: IRRIGATION

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
SETTLED	
NC21029 IRRIGATION	10,757
SALARY	7,627
NON-SALARY	3,131
MDs	
NC21100 IRRIGATION	479
SALARY	410
NON-SALARY	68

Guidelines

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INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

INDUSTRIES, COMMERCE AND TECHNICAL EDUCATION DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2026-27 are given below:

DEMAND NO: 25 & 61: INDUSTRIES

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
SETTLED	
NC21030 INDUSTRIES	1,150
SALARY	926
NON-SALARY	224
MDs	
NC21101 INDUSTRIES	54
SALARY	48
NON-SALARY	5

DEMAND NO: 27: STATIONERY AND PRINTING

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
NC21033 STATIONERY AND PRINTING	397
SALARY	212
NON-SALARY	185

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

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
SETTLED	
NC21036 TECHNICAL EDUCATION AND MANPOWER	4,523
SALARY	2,864
NON-SALARY	1,659
MDs	

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
NC21105 TECHNICAL EDUCATION AND MANPOWER	520
SALARY	497
NON-SALARY	24

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INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

MINERALS DEVELOPMENT DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2026-27 are given below:

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

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
SETTLED	
NC21032 MINERAL DEVELOPMENT AND INSPECTORATE OF	1,400
SALARY	1,258
NON-SALARY	142
MDs	
NC21102 MINERAL DEVELOPMENT AND INSPECTORATE OF	220
SALARY	194
NON-SALARY	26

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INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

LABOUR DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2026-27 are given below:

DEMAND NO: 30: LABOUR

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
SETTLED	
NC21037 LABOUR	986
SALARY	767
NON-SALARY	219
MDs	
NC21106 LABOUR	75
SALARY	61
NON-SALARY	14

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INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

POPULATION WELFARE DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2026-27 are given below:

DEMAND NO: 28 & 61: POPULATION WELFARE

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
SETTLED	
NC21047 POPULATION WELFARE	1,017
SALARY	572
NON-SALARY	445
MDs	
NC21104 POPULATION WELFARE	41
SALARY	21
NON-SALARY	20

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INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

INFORMATION & PUBLIC RELATION DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2026-27 are given below:

DEMAND NO: 31: INFORMATION & PUBLIC RELATIONS

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
SETTLED	
NC21038 INFORMATION & PUBLIC RELATIONS	732
SALARY	501
NON-SALARY	232
MDs	
NC21107 INFORMATION & PUBLIC RELATIONS	65
SALARY	60
NON-SALARY	6

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INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

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

Current Budget Ceilings for preparing Budget Estimates 2026-27 are given below:

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

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
SETTLED	
NC21039 SOCIAL WELFARE, SPECIAL EDUCATION	3,270
SALARY	2,106
NON-SALARY	1,164
MDs	
NC21108 SOCIAL WELFARE, SPECIAL EDUCATION	790
SALARY	122
NON-SALARY	668

DEMAND NO: 33 & 61: ZAKAT & USHER

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
SETTLED	
NC21040 ZAKAT & USHER DEPARTMENT	587
SALARY	528
NON-SALARY	59
MDs	
NC21109 ZAKAT & USHER DEPARTMENT	54
SALARY	49
NON-SALARY	5

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INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

AUQAF, HAJJ, RELIGIOUS AND MINORITY AFFAIRS DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2026-27 are given below:

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

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
Settled	
NC21045 AUQAF, RELIGIOUS, MINORITY & HAJJ	2,541
SALARY	99
NON-SALARY	2,442
MDs	
NC21110 AUQAF, RELIGIOUS, MINORITY & HAJJ	262
NON-SALARY	262

Guidelines

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INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

SPORTS, CULTURE & YOUTH AFFAIRS DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2026-27 are given below:

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

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
SETTLED	
NC21046 SPORTS, CULTURE & YOUTH	876
SALARY	749
NON-SALARY	127
MDs	
NC21111 SPORTS, CULTURE & YOUTH	55
SALARY	53
NON-SALARY	3

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INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

TOURISM DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2026-27 are given below:

DEMAND NO: 65 TOURISM

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
SETTLED	
NC21135 TOURISM DEPARTMENT	711
SALARY	648
NON-SALARY	63

Guidelines

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INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

HOUSING DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2026-27 are given below:

DEMAND NO: 41: HOUSING DEPARTMENT

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
NC21051 HOUSING DEPARTMENT	1,461
SALARY	115
NON-SALARY	1,346

Guidelines

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INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

INTER PROVINCIAL COORDINATION DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2026-27 are given below:

DEMAND NO: 43: INTER PROVINCIAL COORDINATION

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
NC21070 INTER PROVINCIAL COORDINATION	119
SALARY	107
NON-SALARY	11

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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 (2026-27) CURRENT BUDGET

ENERGY & POWER DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2026-27 are given below:

DEMAND NO: 44 & 61: ENERGY & POWER

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
SETTLED	
NC21071 ENERGY AND POWER DEPARTMENT	393
SALARY	345
NON-SALARY	48
MDs	
NC21114 ENERGY AND POWER DEPARTMENT	38.0
SALARY	37.6
NON-SALARY	0.4

Guidelines

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. This will surely help your Department to prioritize activities within the available fiscal space.
2. The idea behind communication of ceilings is that within the given ceilings, Departments can prioritize activities. For example, Departments based on their plans can increase the funding for specific trainings and at the same time decrease funding for the corresponding amounts for certain other activities for which outputs are not well defined. As, fiscal constraint is a fundamental reality of Output Based Budgeting.
3. Ceilings do not mean more funds rather it means prioritizing funds within the fiscal constraints. Similarly, ceilings do not mean that funds will be released upfront to the Departments, it means that the amount committed to the Department will not change, bringing the element of predictability in the fund management.
4. While distributing these ceilings among the spending units/DDOs, adherence to respective rules and regulations in vogue and the economy measures notified by the Finance Department must be ensured.
5. These indicative budgetary ceilings are for the "Current Budget" only out of the Provincial Consolidated Fund.

INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

TRANSPORT DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2026-27 are given below:

DEMAND NO: 45 & 61: TRANSPORT

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
SETTLED	
NC21072 TRANSPORT & MASS TRANSIT	5,190
SALARY	712
NON-SALARY	4,478
MDs	
NC21115 TRANSPORT & MASS TRANSIT (MDs)	32
SALARY	28
NON-SALARY	3

Guidelines

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. This will surely help your Department to prioritize activities within the available fiscal space.
2. The idea behind communication of ceilings is that within the given ceilings, Departments can prioritize activities. For example, Departments based on their plans can increase the funding for specific trainings and at the same time decrease funding for the corresponding amounts for certain other activities for which outputs are not well defined. As, fiscal constraint is a fundamental reality of Output Based Budgeting.
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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 (2026-27) CURRENT BUDGET

ELEMENTARY AND SECONDARY EDUCATION DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2026-27 are given below:

DEMAND NO: 46 & 61: ELEMENTARY & SECONDARY EDUCATION

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
SETTLED	
NC21073 ELEMENTARY AND SECONDARY EDUCATION	10,404
SALARY	4,118
NON-SALARY	6,286
MDs	
NC21116 ELEMENTARY AND SECONDARY EDUCATION	2,326
SALARY	396
NON-SALARY	1,930

Guidelines

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. This will surely help your Department to prioritize activities within the available fiscal space.
2. The idea behind communication of ceilings is that within the given ceilings, Departments can prioritize activities. For example, Departments based on their plans can increase the funding for specific trainings and at the same time decrease funding for the corresponding amounts for certain other activities for which outputs are not well defined. As, fiscal constraint is a fundamental reality of Output Based Budgeting.
3. Ceilings do not mean more funds rather it means prioritizing funds within the fiscal constraints. Similarly, ceilings do not mean that funds will be released upfront to the Departments, it means that the amount committed to the Department will not change, bringing the element of predictability in the fund management.
4. While distributing these ceilings among the spending units/DDOs, adherence to respective rules and regulations in vogue and the economy measures notified by the Finance Department must be ensured.
5. These indicative budgetary ceilings are for the "Current Budget" only out of the Provincial Consolidated Fund.

Special Instructions:

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

INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

RELIEF, REHABILITATION AND SETTLEMENT DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2026-27 are given below:

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

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
SETTLED	
NC21074 RELIEF REHABILITATION AND SETTLEMENT	10,320
SALARY	5,957
NON-SALARY	4,363
MDs	
NC21117 RELIEF REHABILITATION AND SETTLEMENT	20,366
SALARY	1,554
NON-SALARY	1,598
TDPs	17,000

Guidelines

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. This will surely help your Department to prioritize activities within the available fiscal space.
2. The idea behind communication of ceilings is that within the given ceilings, Departments can prioritize activities. For example, Departments based on their plans can increase the funding for specific trainings and at the same time decrease funding for the corresponding amounts for certain other activities for which outputs are not well defined. As, fiscal constraint is a fundamental reality of Output Based Budgeting.
3. Ceilings do not mean more funds rather it means prioritizing funds within the fiscal constraints. Similarly, ceilings do not mean that funds will be released upfront to the Departments, it means that the amount committed to the Department will not change, bringing the element of predictability in the fund management.
4. While distributing these ceilings among the spending units/DDOs, adherence to respective rules and regulations in vogue and the economy measures notified by the Finance Department must be ensured.
5. These indicative budgetary ceilings are for the "Current Budget" only out of the Provincial Consolidated Fund.

INDICATIVE BUDGETARY CEILINGS (2026-27) CURRENT BUDGET

FOOD DEPARTMENT

Current Budget Ceilings for preparing Budget Estimates 2026-27 are given below:

DEMAND NO: 49 & 66: STATE TRADING IN FOOD GRAINS AND SUGAR

DESCRIPTION	BUDGET FORECAST 2026-27 (RS IN MILLION)
SETTLED	
NC11054/NC14054 STATE TRADING IN FOOD GRAINS AND SUGAR	124,401
SALARY	1,187
NON-SALARY	123,214
MDs	
NC11058 STATE TRADING IN FOOD GRAINS AND SUGAR	414
SALARY	130
NON-SALARY	284

Guidelines

1. The Government has to operate within the fiscal constraints and, therefore, the activities have to be prioritized in view of the resources available to the Government. This will surely help your Department to prioritize activities within the available fiscal space.
2. The idea behind communication of ceilings is that within the given ceilings, Departments can prioritize activities. For example, Departments based on their plans can increase the funding for specific trainings and at the same time decrease funding for the corresponding amounts for certain other activities for which outputs are not well defined. As, fiscal constraint is a fundamental reality of Output Based Budgeting.

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.

3. 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.
4. These indicative budgetary ceilings are for the "Current Budget" only out of the Provincial Consolidated Fund.

29. ANNEXURE 1: GENDER BUDGET TAGGING ACTIONS & MEASURES LIST

Gender Tagging Codes	Action and Measures
	Education and Skills Development
GDT ES001	Expand access and retention of girls in schools and colleges, higher education
GDTE002	Support women's participation in TVET, STEM, and digital literacy.
GDTE003	Improve gender-responsive learning environments.
	Health and Reproductive Care
GDTHC001	Improve maternal and neonatal services.
GDTHC002	Expand access to reproductive healthcare and awareness including family planning facilities
GDTHC003	Integrates gender into health policies, staffing, and access.
	Economic Empowerment and Employment
GDTEC001	Promote women-owned enterprises and startups. Incubations, accelerators
GDTEC002	Enhance opportunities for employment and fair workplace practices.
GDTEC003	Expand women's access to credit, savings, and digital finance.
	Social Protection and Gender-Based Violence Response
GDTSP001	Provide cash transfers, pensions, or support for vulnerable women. Poverty red
GDTSP002	Recognize and support unpaid care work.
GDTSP003	Address GBV through services, justice, and awareness including TFGBV
	Governance, Participation, and Leadership
GDTGL001	Increase women's representation in leadership and decision-making.
GDTGL002	Integrate gender into policy, planning, and budgeting. (can add more here)
GDTGL003	Improve gender data, transparency, and accountability.
	Climate Resilience, Environment, and Infrastructure
GDTCR001	Engage women in climate resilience, resource management, action and sustainability.
GDTCR002	Ensure safety and accessibility in urban and rural infrastructure.
GDTCR003	Promote green skills and awareness for women.

30. ANNEXURE 2: CLIMATE BUDGET TAGGING ACTIONS & MEASURES

Climate Budget Tag Code	Actions and Measures
	Agriculture
CBT AG 001	Sustainable climate-resilient farming methods; promote the transition to climate-smart and regenerative agricultural practices that support ecosystem restoration and integrated management of productive landscapes for food security, low-carbon and climate-resilient production.
CBT AG 002	Increase and maintenance of the CO ₂ -binding capacity of soil and vegetation
CBT AG 003	Promoting diversified agricultural production to reduce climate risk (e.g. growing a mix of different crops and different varieties of each crop)
CBT AG 004	Using crop residues for energy generation
CBT AG 005	Promoting heat and drought resistant crops and water saving irrigation methods to withstand climate change
CBT AG 006	Use of energy saving machineries, design of eco-efficient, carbon neutral systems etc.
CBT AG 007	Cultivate and distribute climate-resilient seeds
CBT AG 008	Actions to prevent desertification
CBT AG 009	Soil conservation; implement conservation and rational use and recovery of soils, including measures to prevent degradation and improve soil health.
CBT AG 010	Support fertilizer management and efficient irrigation systems, including biofertilizer production, efficient irrigation (e.g. responsive drip, fertigation) and equipment for timely, efficient fertilizer application.
CBT AG 011	Farmer education and farmer support resources
CBT AG 012	Set up/use of early warning communications system for agricultural purposes (e.g. communications/IT solutions for monitoring crops, precipitation, temperature etc. to avoid crop loss through climate-related stress or disaster)
CBT AG 013	Invest in restoration and ecological regeneration of degraded and degrading lands and agro-landscapes.
CBT AG 014	Support crop rotation through seeds, seedlings, equipment, labour and technical assistance to facilitate rotation in transitional or short-cycle crops.
CBT AG 015	Support conservation of forests, biodiversity and other natural ecosystems linked to agricultural landscapes.
	Autonomous Municipal Bodies
CBT AM 001	Grants to anonymous bodies used in climate mitigation actions (Solar/water etc.)
	Banking & Financial Services
CBT BF 001	Dedicated credit lines to finance renewable energy renewable energy, the support of low-carbon investments, investments
CBT BF 002	Promotion of Micro, Small and Medium Enterprises'
CBT BF 003	Financing mechanisms for adoption of climate action solutions
CBT BF 004	Financing mechanisms for adoption of solar energy solutions

Climate Budget Tag Code	Actions and Measures
CBT BS 001	Tools to strengthen the capacity of the private sector for climate change
CBT BS 002	Linking initiatives, stakeholders and knowledge for climate resilient livelihood security including vulnerability to climate change
CBT BS 003	Finance measures in the field of climate protection for preparing and supporting private investment on a public-private partnership basis (PPP)
	Construction
CBT CN 001	More robust building regulations and improved enforcement practices when there is a shift in zones affected by climate disasters
CBT CN 002	Promotion of energy-efficient building techniques, development and enforcement of related standards and certification schemes
CBT CN 003	Floods prone area building zoning and regulation especially in the mountainous areas
CBT CN 004	Programme of activities (PoA) in energy efficiency in the construction sector
CBT CN 005	Building adaptive and resilient housing
CBT CN 006	Actions to reduce heat exposures through design mitigation
CBT CN 007	Actions to stabilize roads against climate induced events
CBT CN 008	Promote renovation of existing buildings that improves energy performance and supports low-carbon operation in line with the taxonomy's thresholds
CBT CN 009	Implement sustainable urban drainage systems in cities that demonstrate retention of runoff water, reducing flood risk and improving water management
CBT CN 010	Support wastewater treatment plants (grey and black) to avoid disposal of wastewater into municipal treatment systems and enable safe reuse or discharge
CBT CN 011	Invest in trees in road easements that provide shade and are easy to maintain, contributing to cooler and more resilient urban landscapes
CBT CN 012	Support recovery of public spaces along urban rivers after sanitation, reclaiming cleaned riverbanks for safe community use
CBT CN 013	Invest in design, construction, extension, rehabilitation and operation of flood-risk prevention and protection infrastructure, including dikes, river embankments, sea defence dikes, storm-surge barriers, seawalls, groynes, breakwaters and buffer basins for flood detention and control
	Communications (IT)
CBT CT 001	Promoting research in satellite information for climate modelling purposes
CBT CT 002	Improvement of the meteorological radar system in order to improve the information on changes to land-use, land cover, forestry, water, etc.
CBT CT 003	Identification of key national data centres at greatest risk of suffering damage from storms or floods, and enhancement of climate resilience of those sites
CBT CT 004	Establishment/rehabilitation of Early warning systems for disaster risk reduction

Climate Budget Tag Code	Actions and Measures
CBT CT 005	Improvement of the meteorological radar system in order to improve the information on changes to land-use, land cover, forestry, water, etc.
CBT CT 006	Deploy sensor networks and integrated systems to increase efficiency of urban development and optimise infrastructure functioning (energy, mobility, construction) in a “smart city” context
CBT CT 007	Develop intelligent advanced measurement systems that support integrated management of energy, water and transport services
	Education
CBT ED 001	Integration of environmental/climate education into school curriculum
CBT ED 002	Strengthening of quality of higher education on science and technology with a focus on renewable energy
CBT ED 003	Promote awareness-raising programmes on climate change adaptation.
CBT ED 004	Promote awareness-raising programmes on climate change mitigation
CBT ED 005	Adoption of solar energy and other renewables
CBT ED 006	Off grid energy access for schools; sustainable school buildings (i.e. natural cooling etc.)
CBT ED 007	Energy efficient buildings and infrastructure
CBT ED 008	Climate resilient buildings
	Energy Generation, Distribution, and Efficiency
CBT EE 001	Enhancing the capacity and regulatory capabilities of the Regulatory Authority to deal with climate change impacts
CBT EE 002	Regulatory policy reform in the energy sector to take into account climate change mitigation efforts
CBT EE 003	Supporting local authorities to improve security of their energy supply by designing resilient energy infrastructure
CBT EE 004	Retrofit efficiency improvement in the energy sector
CBT EE 005	New hydro-power activity that takes into account the impact of climate change on water resources and uses modern engineering techniques
CBT EE 006	Cogeneration
CBT EE 007	Optimizing hydropower generation and dam safety in the context of climate change vulnerability
CBT EE 008	Clean cook stoves
CBT EE 009	Shift to efficient energy solutions
CBT EE 010	Renewable energy power plant retrofits, improvements in energy efficiency in existing thermal plants
CBT EE 011	Accessing energy through rural electrification
CBT EE 012	Fuel switching from one fuel to a different, less GHG-intensive fuel type qualifies as mitigation if a net emission reduction can be demonstrated taking extensions of capacity and lifetime of the facility into account.
CBT EE 013	Energy efficiency solution and minimizing losses
CBT EE 014	Combined heat and power plants: heat generation can also be associated with energy efficiency if combined with power generation.

Climate Budget Tag Code	Actions and Measures
CBT EE 015	Clean cooking solutions that are less dependent on traditional biomass are both relevant for mitigation and adaptation (making cooking food less dependent on climate vulnerable biomass resources)
CBT EE 016	Efficiency in new construction (exceeding available standards) and retrofitting of existing buildings, e.g., improving the efficiency of air conditioning of hospitals in hot regions
CBT EE 017	Wind energy, photovoltaic and concentrated solar power (CSP), geothermal, biomass and biogas, ocean tide power score for mitigation
CBT EE 018	Hydropower (storage or run-of-the-river) only if net emission reductions can be demonstrated
CBT EE 019	Support to institutional framework in biofuels
CBT EE 020	Training in renewable energy
CBT EE 021	Activities in which existing power plants switch to lower emitting fuels (e.g., switching from coal to natural gas)
CBT EE 022	Integration of renewable sources into local or national grid, or energy efficiency measures in grid retrofitting:
CBT EE 023	Promote technological interventions, automation and enhanced forecasting capabilities to increase grid flexibility and support integration of low-carbon energy sources.
CBT EE 024	Support production of heat and cooling from waste heat as directly eligible activities.
CBT EE 025	Promote creation of intangible assets and R&D / innovation activities in the energy sector that aim to comply with substantial contribution criteria for climate change mitigation.
CBT EE 026	Promote commercial and residential micro-generation systems from wastewater or waste treatment, such as small-scale energy recovery
	Environmental Protection
CBT EP 001	Development and implementation of adaptation strategies at national level or in the context of de-centralisation programmes
CBT EP 002	Preparation of national inventories of greenhouse gases (emissions by sources and removals by sinks)
CBT EP 003	Supporting the integration of climate change adaptation into national and international policy, plans and programmes
CBT EP 004	Elaboration of climate change-related policy and economic analysis and instruments, including national plans to mitigate climate change
CBT EP 005	Improving regulations and legislation to provide incentives to adapt
CBT EP 006	Climate technology needs' surveys and assessments; institutional capacity building
CBT EP 007	Dedicated budget support to a national or local authorities for climate change adaptation policy implementation
CBT EP 008	Preservation of the CO2 storage capacity of vegetation cover (especially forests) and soil (especially wetlands)

Climate Budget Tag Code	Actions and Measures
CBT EP 009	Contribution to the preservation of water resources or erosion prevention to adapt to the effects of climate change
CBT EP 010	Protection and enhancement of sinks and reservoirs through sustainable management and conservation of oceans and other marine and coastal ecosystems, wetlands, wilderness areas and other ecosystems
CBT EP 011	Climate resilient conservation measures allowing species to adapt to climate change (e.g., protected eco-corridors for migration)
CBT EP 012	Flood protection measures that reduce the consumption of energy and reduce GHG emissions
CBT EP 013	Ecosystem based adaptation, i.e. the use of ecosystems or ecosystem services to help people to adapt to climate change (e.g. wetland restoration and management to enhance continuity of drinking water supply in drought prone areas)
CBT EP 014	Climate-change-mitigation related research and monitoring. Oceanographic and atmospheric research and monitoring
CBT EP 015	Flood protection measures in areas which are becoming increasingly flood-sensitive (e.g. closing of estuaries, building of dikes and sea defences, restoration of wetlands) – with due consideration for the potential environmental impacts of such measures
CBT EP 016	Education, training and public awareness related to climate change, the causes and impacts of climate change and the role of adaptation
CBT EP 017	Restoring the function of floodplains in combination with sound land-use planning of watersheds and wetlands thereby reducing the exposure to floods and improving water availability in areas affected by increasing water scarcity and/or more variable rainfall patterns (including higher amounts of rain)
CBT EP 018	Adaptation-related climate research including meteorological and hydrological observation and forecasting, impact and vulnerability assessments, etc.
CBT EP 019	Education, training and public awareness related to climate change, the causes and impacts of climate change and the role of mitigation
	Fisheries
CBT FH 001	Promoting changes in fishing practices to adapt to changes in stocks and target species. Introducing flexibility in the gear that is used, the species that are fished, the fishing areas to be managed
CBT FH 002	A project that supports the use of more fuel-efficient boats, made with innovative material and hull shape, and equipped with more efficient engines and storage capacity to reduce the consumption of fuel
CBT FH 003	Mapping changes in the range of fish species and strengthening the monitoring of fish stocks to determine the impacts of climate change
CBT FH 004	Activities that aim at reducing overfishing and excess capacity, including adjusting fleet composition, by supporting small-scale fisheries and discouraging industrial fisheries, especially where fish stocks have been fully or partially overexploited
	Food Security

Climate Budget Tag Code	Actions and Measures
CBT FS 001	A programme addressing food insecurity which also builds capacity to cope with the impacts of climate change on food production
	Forestry
CBT FT 001	Sustainable management of forest resources
CBT FT 002	Restoration of former forest areas utilising natural seed banks and existing plants, in order to reduce vulnerability of forest ecosystems to the impacts of climate change
CBT FT 003	Promoting sustainable forest management and adopting harvesting techniques that reduce soil erosion and exposure to wildfires, and promote the conservation of biodiversity in order to safeguard forest ecosystems from the impacts of climate change
CBT FT 004	Protection and enhancement of sinks and reservoirs of GHGs through sustainable forest management, afforestation and reforestation, rehabilitation of areas affected by drought and desertification
CBT FT 005	Improving forest fire management
CBT FT 006	Improvements in forestry management and surveillance
CBT FT 007	Implementing incentives to curb deforestation
CBT FT 008	Afforestation in a river basin can contribute to a more stable hydrologic regime and to reduce floods
	Government & Civil Society
CBT GC 001	Programme to build leadership and entrepreneurship for effective local action in health, agriculture and nutrition in a changing climate and environment
CBT GC 002	Development/preparation of low-carbon development strategies
CBT GC 003	Public communication for climate mitigation actions
	Humanitarian Aid
CBT HA 001	Activity to support the early recovery and reconstruction as well as establishment of resilient society / community ("build-back better") in disaster-affected areas
CBT HA 002	Provision of solar lights for use during emergency responses
CBT HA 003	Developing emergency prevention and preparedness measures including insurance schemes to cope with potential climatic disasters such as floods or landslides
CBT HA 004	Review and assess the adequacy of current environmental management practices on a range of humanitarian activities
CBT HA 005	Support to Civil Protection Team to improve their information on climate change impacts through the use of satellite-based maps in the preparation of event scenarios and rescue plans after the heavy monsoon rains that caused floods
CBT HA 006	Provision of solar lights in anticipation for a disaster impacted by climate change

Climate Budget Tag Code	Actions and Measures
CBT HA 007	Developing emergency preparedness plans and disaster risk reduction strategies in order to protect key infrastructure assets from the impacts of climate change; this includes setting up early warning systems, addressing governance issues and promoting awareness
CBT HA 008	Promoting disaster preparedness and the links to climate change adaptation at various levels of government as well as at community level
CBT HA 009	Social protection for climate disasters (for e.g as part of a pre-disaster preparedness programme which seeks to build resilience to potential future climate related disasters having a social protection scheme in place to enable emergency cash transfers to happen when a flood/storm strikes that means poorest people do not need to sell down their assets in the immediate aftermath of a disaster
CBT HA 010	Strengthen emergency health services through temporary field hospitals and medical facilities that treat people affected by climate-related emergencies
CBT HA 011	Support disaster relief operations, including setting up and managing evacuation centres in coordination with local authorities and humanitarian organisations
CBT HA 012	Invest in search and rescue capacities (on land and in water) to locate and rescue people in distress, trapped by flooding or debris, or stranded without evacuation options
CBT HA 013	Strengthen hazardous materials response systems to detect and isolate hazardous substances following climate-related incidents
CBT HA 014	Support firefighting and fire-prevention services, including operation of regular and auxiliary fire brigades dealing with climate-exacerbated fire risks
	Health
CBT HE 001	Health programmes to adapt to climate change, such as the implementation of measures to control heat stress or dengue, malaria, and other vector borne diseases in areas threatened by increased incidence of diseases due to climate change
CBT HE 002	Activities in the health sector that use renewable energy to support improved air quality, such as solar panels to heat water in hospitals
CBT HE 003	Strengthening food safety regulations, notably in terms of microbiological quality, avoidance of contact with pest species, in areas affected by higher temperatures
CBT HE 004	Energy efficient hospital infrastructure that leads to significant savings in energy consumption
CBT HE 005	Energy efficient buildings and infrastructure
CBT HE 006	Energy-efficient water pumping systems, and/or pumping systems powered by renewable energies
CBT HE 007	Climate resilient buildings
CBT HE 008	Promote awareness-raising programmes on climate change adaptation
	Industry

Climate Budget Tag Code	Actions and Measures
CBT IN 001	Retrofitting of industrial facilities to enhance resilience to climate-related risks
CBT IN 002	Promotion of adoption of energy-efficiency standards and other environmental standards expected to reduce GHG emissions as part of trade-related assistance
CBT IN 003	Switching to less water consuming production technologies reduces vulnerability against water shortage
CBT IN 004	Adoption of pollution reduction solutions
CBT IN 005	Actions to minimize industrial waste seepage in water bodies
CBT IN 006	Actions to minimize industrial waste seepage into soil
	Livestock
CBT LS 001	Assessing options for implementation of adaptation measures on livestock farms.
CBT LS 002	Livestock projects that reduce methane or other GHG emissions (manure management with biodigestors, etc.)
CBT LS 003	Promote rational grazing
CBT LS 004	Promoting low-emission, climate-resilient livestock systems that also protect rural livelihoods.
	Mineral Resources & Mining
CBT MM 001	Analytical studies or capacity building to improve climate resilience of mining industries
CBT MM 002	Improvement of energy efficiency measures in mining process
CBT MM 003	Efficient practices in mining activities
CBT MM 004	Changes in the design of open pit mines to adapt to flooding due to increased precipitation
	Other Multisector
CBT OM 001	Support to development of climate action plans with vulnerability assessments in cities
CBT OM 002	Energy efficiency planning in cities
CBT OM 003	Sustainable agriculture for adaptation to climate change in vulnerable regions, sustainable regional development in rural drought areas
CBT OM 004	Securing land and use rights in order to avoid changes in land use that could lead to increased emissions of GHG, contribution to sustainable long-term land-use planning, reducing emissions from land use and changes in land use
CBT OM 005	Rural infrastructure for climate mitigation
CBT OM 006	Rural tree plantation
	Social infrastructure & Services
CBT SS 001	Support of vulnerable people including women and children in areas vulnerable to the effects of climate change through promotion of climate resilient agriculture, food security and basic services
CBT SS 002	Implementation of Nationally Appropriated Mitigation Actions in low-carbon housing
	Transversal

Climate Budget Tag Code	Actions and Measures
CBT TN 001	Implement sustainable production and consumption programmes and strategies
CBT TN 002	Strengthening public and private capacities and institutions on climate change
	Trade
CBT TR 001	Assessment of climate change impacts and damages on trade and economic growth
CBT TR 002	Development of carbon market mechanisms for developing countries in the context of climate conventions
CBT TR 003	Measures to achieve compliance with international standards required for exports
	Transport & Storage
CBT TS 001	Inclusion of climate change considerations in transport planning (e.g. climate proofing of road construction to account for climate change impacts and variability)
CBT TS 002	Non-motorised transportation planning to reduce GHG emissions (cycling and walking) from transport
CBT TS 003	Adopting infrastructure designs to allow water percolation
CBT TS 004	New infrastructure, capacity building and/or improvements to existing systems (integrated traffic management systems, driver training, etc.) that lead to significant reductions in GHG emissions
CBT TS 005	Actions to recharge groundwater
CBT TS 006	A transit-oriented development, a mixed-use residential and commercial area designed to maximize access to public transport, can contribute significantly to GHG reduction
CBT TS 007	Improved access to roads all year round for population vulnerable to climate change impact
CBT TS 008	Public transport with an objective to reduce GHG emissions (subway, light rail, bus rapid transit, trams, etc.)
CBT TS 009	A measure to shift from road to rail or water transportation can significantly reduce GHGs
CBT TS 010	Optimisation of conventional and conversion to alternative engine technologies: energy efficiency and fuel switching has expected reduction of GHG emissions as some of the main objectives
CBT TS 011	Switching to electric mobility, hydrogen power, liquified natural gas, and hybrid engines
CBT TS 012	Development and expansion of public transport to minimize vehicular usage
CBT TS 013	Environmental taxes especially in large urban areas of high congestion
	Tourism
CBT TU 001	Diversification of tourist attractions to encompass areas less prone to the risks and impacts of climate change
CBT TU 002	Sustainable tourism development by introducing zero-carbon business solutions, e.g. zero-carbon resorts, touristic products etc.

Climate Budget Tag Code	Actions and Measures
CBT TU 003	Contain negative impacts on tourist areas and restore degraded tourist areas
CBT TU 004	Contributing to conservation of tourist attractions that reduce GHG emissions, e.g. forests, national parks
CBT TU 005	Promotion of eco-tourism as part of a strategy to maintain the resilience of natural ecosystems while diversifying rural livelihoods
CBT TU 006	Support investments under the Protected Area Initiative and similar programmes that increase protected areas, strengthen conservation and promote ecotourism in national parks and high-value natural areas
CBT TU 007	Promote passenger transport for tourism that meets the transport-sector criteria (e.g. zero-emission vehicles, multimodal transport, micromobility) to reduce GHG emissions and air pollution from tourist travel
CBT TU 008	Promote low-carbon energy solutions for tourism, in line with energy-sector criteria (e.g. renewable generation or systems compliant with the energy emissions threshold)
CBT TU 009	Support ICT infrastructure for timely extreme weather forecasts for tourists, using mobile and internet channels to reduce climate-related risks in tourist areas
	Waste
CBT WA 001	Raising public awareness on recycling and waste recovery
CBT WA 002	To use and manage urban solid waste in an integrated way
CBT WA 003	Using hybrid vehicles for waste collection
CBT WA 004	Recycle waste electrical and electronic equipment, paper, metal, plastic, among others
CBT WA 005	Formalising the activity of waste picker
CBT WA 006	Optimise urban waste management by including in building designs, waste rooms for adequate waste separation and storage
CBT WA 007	Producing fuel material from municipal solid waste and co-processing
CBT WA 008	Create demand and strengthen the market for recoverable waste
CBT WA 009	Promote biowaste composting systems that use segregated organic waste and are well aerated to avoid methane-generating anaerobic zones
CBT WA 010	Support biowaste anaerobic digestion systems that treat organic waste and produce biogas in line with taxonomy criteria
CBT WA 011	Invest in landfill gas capture and use for electricity and heat generation, biomethane injection into the gas grid, fuel for vehicles, or use as a raw material in industry, with control and monitoring of methane emissions and leaks.
CBT WA 012	Support research, development and professional services in the waste sector that create intangible assets and innovation to promote compliance with substantial contribution criteria.
	Water & Sanitation
CBT WS 001	Promoting water conservation in areas subject to increased water stress due to climate change
CBT WS 002	Introduction of energy-efficient pumps in the sewage system of a city

Climate Budget Tag Code	Actions and Measures
CBT WS 003	Improving the climate resilience of the water supply and increasing storage to ensure access where climate change adaptation is a main objective or part of broader initiatives to supply clean drinking water, which will also increase the resilience of the population to the effects of climate change
CBT WS 004	Biogas production and reuse of energy produced by wastewater facilities
CBT WS 005	Measures to design and deliver water and sanitation services which reduce vulnerability to floods of affected water and sanitation infrastructure
CBT WS 006	Project to reduce risks of urban flooding of water systems due to climate change and causing contamination through sewage overflow
CBT WS 008	Treatment of water resources with the introduction of recycled water
CBT WS 009	Protect lagoons, which are highly vulnerable to climate change, from salt-water intrusion and contamination
CBT WS 010	Wastewater management systems, or systems designed to protect the quality and quantity of existing water resources in the face of climate change, e.g. through the recycling of wastewater
CBT WS 011	Protection and/or rehabilitation of water bodies, swamps and wetlands as CO ₂ storage, related studies or research, e.g. limnology
CBT WS 012	Developing or enhancing systems for monitoring drinking water, in areas affected by higher temperatures, floods and rising sea level as a consequence of climate change
CBT WS 013	Capturing and flaring methane in domestic and industrial wastewater treatment plants
CBT WS 014	Use and exploit alternative water sources (such as groundwater harvesting and groundwater protection, rainwater harvesting for irrigation)
CBT WS 015	Water basin management involving forest protection / reforestation for the purpose of reducing the severity of floods while increasing carbon uptake
CBT WS 016	Promote and implement water efficiency programmes in the context of climate change
CBT WS 017	Water basin management involving forest protection / reforestation for the purpose of reducing the severity of floods while increasing carbon uptake
CBT WS 018	Actions to promote efficient use of surface water
CBT WS 019	Water reservoir maintenance and watershed management
CBT WS 020	Flood mitigation and control measures
CBT WS 021	Measures to minimize losses in water courses; Invest in water distribution and supply systems that meet structural leakage benchmarks (e.g. Infrastructure Leakage Index threshold) and apply technical standards to reduce physical losses.
CBT WS 022	Support desalination plants where energy used meets the taxonomy's emissions threshold (e.g. 100 gCO ₂ e/kWh) or consumption per m ³ is within specified limits.
CBT WS 023	Upgrade existing abstraction and water treatment plants to reduce average energy consumption in line with taxonomy requirements (e.g. ≥20% reduction vs a three-year reference).

31. ANNEXURE 3: EXAMPLES OF CLIMATE AND GENDER BUDGET TAGGING FORMS:

BUDGET FORM IIa – GENDER BUDGET TAGGED ESTIMATES OF CURRENT EXPENDITURE (NON-SALARY) 2026-27

Government	Department	Grant No.	Fund Description	DDO Description	Gender Budget Tagging Codes	% of Budget Related to GDT Code	Justification
1	2	3	4	5	6	7	10
	Police	61	NC21014 POLICE	AD4455 Police Station - Women Police Station (Operations) Abbottabad	GDTSP003	80%	The police Station operations are dedicated for women
	Administration of Justice	61	NC21015 ADMINISTR ATION OF JUSTICE	PR8743 Ombudsperson Office for Protection Against Harassment of Women	GDTECO02	90%	The ombudsperson office promotes the welfare of women
	Higher Education, Archives & Libraries	12	NC21016 HIGHER EDUCATION, ARCHIVES & LIBRARIES	HG4025 Government Girls Degree College Hangu	GDTES001	90%	The Degree College is promoting education for women
	Health	13	NC21017 HEALTH	AD4620 Basic Health unit Bharwal Abbottabad	GDTHCO02	40%	BHU not established specifically for women but nearly 40% of the total patients are women
	Technical Education and Manpower	29	NC21036 TECHNICAL EDUCATION AND MANPOWER	PR4557 Employment Exchange Peshawar	GDTECO02	10%	Not established for women but it is providing services to women

32. BUDGET FORM IIb - CLIMATE BUDGET TAGGED ESTIMATES OF CURRENT EXPENDITURE (NON-SALARY) 2026-27

Government	Department	Grant No.	Fund Description	DDO Description	Climate Budget Tagging Codes	Percentage	Justification
1	2	3	4	5	6	7	10
	Agriculture	61	NC21095 Agriculture	PR8591 On Farm Water Management (NMAs)	CBT AG005	90%	The department is working to improve water saving methods for irrigation
	Agriculture	18	NC21023 AGRICULTURE	CA4289 Agriculture Research Station Charsadda	CBT AG 007	90%	The station distributes climate resilient seeds
	Environment & Forestry Department	21	NC21027 ENVIRONMENT AND FORESTRY	DI4394 EPA Southern Region Office D I Khan	CBT EP 003	80%	The department is directly involved for environment and climate change in DI Khan
	Industries, commerce & Technical Education Department	29	NC21036 TECHNICAL EDUCATION AND MANPOWER	BU4413 Govt: Technical & Vocational Centre (Boys) Bannu	CBT ED 002	10%	Although the cost centre is not directly supporting climate change yet it provides education that has content on environmental science
	Health	61	NC21089 HEALTH	KM4033 Medical Superintendent District Head Quarter Hospital Kurram	CBT HE 001	10%	Not involved in climate change relevant activities but has separate wards to treat dengue and malaria that has increased because of climate change
	Public Health Engineering Department	16	NC21021 PUBLIC HEALTH ENGINEERING	MA7021 Executive Engineer PHE Division Mansehra	CBT TS 005	80%	XEN provides water and sanitation services and manages that water table is maintained

33. BUDGET FORM IVA – GENDER BUDGET TAGGED SNE FORM (CREATION OF NEW/ADDITIONAL POSTS)

Government	Department	Grant #	Fund Description	DDO Description	Gender Tagging Code	% of Budget Related to GDT Code	Remarks
1	2	3	4	5	6	7	8
	Industries, Commercial & Technical Education Department	29	NC21036 TECHNICAL EDUCATION AND MANPOWER	PR5180 Govt: Technical & Vocational Centre Women Peshawar	GDTES002	80%	Technical and Vocational Centre is specifically established to enhance skills of women and the intention is to generate female employment
	Labour Department	30	NC21037 LABOUR	DA7194 District Labour Office Dir Lower	GDTEC003	10%	Not established for women specifically but provide limited services to women

34. BUDGET FORM IVB – CLIMATE BUDGET TAGGED SNE FORM (CREATION OF NEW/ADDITIONAL POSTS)

Government	Department	Grant #	Fund Description	DDO Description	Climate Tagging Code	% of Budget Related to CBT Code	Remarks
1	2	3	4	5	6	7	9
	Environment & Forestry	21	NC21027 ENVIRONMENT AND FORESTRY	BU4598 EPA Divisional Office Bannu	CBT EP 005	80%	The office enforces environmental laws and reviews environmental impact assessments
	Fisheries Department	61	NC21099 FISHERIES	KH4317 AD Fisheries Carp Hatchery Khyber	CBT FH 003	70%	The director observes the range of fish species
	Animal Husbandry	61	NC21096 ANIMAL HUSBANDRY	KH4323 Deputy Director Breed Improvement Khyber	CBT LS 001	50%	The director identifies adaptation measures