



GOVERNMENT OF KHYBER PAKHTUNKHWA
FINANCE DEPARTMENT

Finance Department, Civil Secretariat, Peshawar

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No.BO.I/FD/5-20/2025-26/Release Policy

Dated Peshawar the 02/09/2025

To

1. The Additional Chief Secretary, P & D Department, Khyber Pakhtunkhwa.
2. The Senior Member, Board of Revenue, Khyber Pakhtunkhwa.
3. The Additional Chief Secretary, Home & Tribal Affairs Department, Khyber Pakhtunkhwa
4. All Administrative Secretaries to Govt. of Khyber Pakhtunkhwa.
5. The Principal Secretary to Governor, Khyber Pakhtunkhwa.
6. The Principal Secretary to Chief Minister, Khyber Pakhtunkhwa.
7. All Divisional Commissioners in Khyber Pakhtunkhwa.
8. All Deputy Commissioners in Khyber Pakhtunkhwa.
9. The Registrar, Peshawar High Court, Khyber Pakhtunkhwa.
10. The Secretary, Provincial Assembly, Khyber Pakhtunkhwa, Peshawar
11. The Registrar, Khyber Pakhtunkhwa Service Tribunal Peshawar.
12. The Secretary, Khyber Pakhtunkhwa Public Service Commission, Peshawar.

Subject: **REVISED RELEASE POLICY FOR FINANCIAL YEAR 2025-26 (DEVELOPMENT EXPENDITURE)**

Dear Sir,

I am directed to refer to the subject noted above and to state that upon approval of Provincial Cabinet in its meeting held on 20.08.2025 under the Chairmanship of Hon'ble Chief Minister, Khyber Pakhtunkhwa, the Release Policy for Financial Year 2025-26, issued vide this Department's circular letter of even number dated 11.07.2025 is hereby modified to the extent of **Development Expenditure** (Funds Release Methodology) only, as under:

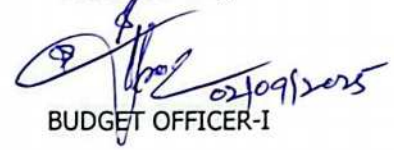
(B) DEVELOPMENT EXPENDITURE:

TYPE OF SCHEMES	FUNDS RELEASE METHODOLOGY
1. Ongoing approved schemes	The allocated funds will be released to development schemes in each sector, on recommendation of Planning & Development Department, proportional to their share in ADP 2025-26. A total of 20% of the allocated funds will be released to ongoing schemes in the 1 st Quarter and subsequent releases shall be made @ 25% each in 2nd and 3rd Quarter and the balance 30% funds will be released in the last Quarter of the FY 2025-26 subject to availability of resources.
2. New schemes	The allocated funds will be released to each development schemes in each sector proportionate to their share in ADP 2025-26 on recommendation of Planning & Development Department. 20% of the allocated funds of new schemes of each sector will be released on production of Administrative Approval (AA). Remaining funds for such schemes will be released @ 25% each in 2nd and 3rd Quarter and the balance 30% funds will be released in the last Quarter of the FY 2025-26 subject to availability of resources.
3. Schemes with 'R' status in ADP 2025-26	Funds will be released to the schemes of ' R ' status in ADP 2025-26 on the basis of notified Revised Administrative Approval.

- i. Finance Department upon recommendation of Planning and Development Department will release balance allocations of the fast-moving schemes of public benefit wherein the released amount has already been exhausted and there is requirement of funds for their timely completion.
- ii. Intra-sectoral re-appropriation of funds, with the approval of Planning and Development Department, will be allowed on case-to-case basis as per past practice. However, no re-appropriations shall be made from high priority/flagship schemes as notified by Planning and Development Department and due for completion (DFC) schemes.
- iii. **No inter sectoral re-appropriation shall be made till last quarter of FY 2025-26.**
- iv. District wise complete breakup of the umbrella schemes shall be provided by the Department within one week after release of funds to enable Finance Department to punch it in SAP system.

- v. The funds allocated under the FPA and PSDPs schemes shall be released on the demand of the Department concerned.

Yours faithfully,



BUDGET OFFICER-I

Endst: No. and date even:

Copy forwarded for information and necessary action to the:

1. Section Officer Cabinet), Establishment and Administration Department for information with reference his letter bearing No.SOC(E&AD)9-11/2024 dated 27.08.2024.
2. Accountant General, Khyber Pakhtunkhwa, Peshawar.
3. All Heads of Attached Departments in Khyber Pakhtunkhwa.
4. All Heads of Autonomous/Semi-Autonomous Bodies in Khyber Pakhtunkhwa.
5. Military Secretary to Governor, Khyber Pakhtunkhwa, Peshawar.
6. All Divisional Controller of Accounts / District Accounts Officer, Khyber Pakhtunkhwa.
7. Director FMIU, Finance Department with the request to upload it in the Web Portal of Finance Department.
8. Budget Officer II-XI, Coord/PAC, W&M, Funds/Loan, PFC I&II & NMAs I-IV, Finance Department.
9. Section Officer (Dev. I-VII), Finance Department.
10. Private Secretary to Minister for Finance, Khyber Pakhtunkhwa.
11. P.Ss to Finance Secretary/Special Secretary Finance (Budget/ Admin & Revenue).
12. P.As to Addl: Finance Secretaries (I & II/PFC).
13. P.A to Director, FMIU, Finance Department.
14. P.As to Deputy Secretaries (Budget I-VII), PFC/Ways & Means, NFC/Revenue, NMAs I-II), Finance Department.



BUDGET OFFICER-I