

# FROM ALLOCATION TO UTILIZATION

Analysis of Family Planning Resources in Khyber Pakhtunkhwa

November, 2021

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## Acronyms & Abbreviations

ADP	Annual Development Program
CPR	Contraceptive Prevalence Rate
CWEG	Central Engagement Working Group
ERP	Enterprise Resource Planning
FP	Family Planning
FY	Financial Year
HSA	Health Services Academy
ICPD	International Conference on Population & Development
KP	Khyber Pakhtunkhwa
MIS	Management Information System
MoNHSR&C	Ministry of National Health Services Regulation and Coordination
PWD	Population Welfare Department
TFR	Total Fertility Rate

## Background and Context

To achieve population stabilization in Pakistan and meet the country's national and international commitments in this respect, availability of resources for family planning (FP) programmes is an absolute must. As FP services are primarily provided by the public sector, this necessitates an increase in the budget for family planning programming.

In the beginning of 2020, Pakistan witnessed the first wave of COVID 19. This not only resulted in disruption of FP services, but moreover emergency resource management led to diversion of funds from family planning towards addressing the ongoing public health crisis. These shifting priorities on the part of the government were clearly evident in the province of Khyber Pakhtunkhwa (KP) where a decrease in public sector financing of FP services was observed in FY2020-21 from the previous fiscal year.

With a Total Fertility Rate (TFR) of 4.0 births per woman and a Contraceptive Prevalence Rate (CPR) of 30.9% (Pakistan Demographic & Health Survey, 2017-18) KP has a long way to go to meet Pakistan's commitment made at ICPD 25, of reducing TFR to 2.2 and increasing CPR to 60% by 2030. In the given situation, increased financing for FP for enabling the Government of KP to realize its goal of population stabilization is the obvious first step.

In this backdrop, Forum for Safe Motherhood (White Ribbon Alliance Pakistan Chapter) in collaboration with Health Services Academy (HSA) of Ministry of National Health Services Regulation and Coordination (MoNHSR&C) embarked upon advocacy efforts to engage with provincial stakeholders of KP province for improving the budgetary allocations for family planning program in the province. The advocacy focussed on improved budgetary allocation for the Population Welfare Department (PWD) of the Government of KP, which is the custodian of family planning programming in the province.

Continuous engagement with relevant stakeholders at the opportune time of public sector budgetary planning i.e. from March to June, 2021 resulted in an increase of 56.8% in the budgetary allocations for Family Planning (FP) for the FY2021-22 from the previous fiscal year.

An increase in FP budget for the FY 2021-22, essentially means an increase in funds allocated for supplies, as well as for schemes/programmes aimed at promotion of government's population welfare program and achievement of its policy objectives. In this way, this budget increase has the potential to result in greater access to FP information, improved availability of FP methods, and provision of better quality services.

Added to this is the fact that in an unprecedented move, the Government of KP has released the amount allocated in the budget for the FY2021-22 to all departments in full (Please see Annex-A for KP Government's Release Policy for FY2021-22). Historically, the process of release of funds was plagued by delays and resulted in the receipt of allocated amount in smaller instalments spread over the year. In this financial year (2021-22) not only is the FP program benefiting from an increase in its allocated budget from last year, but more importantly, 75% of the entire budgeted amount that is Rs. 2,837 is also available and at its disposal.

While these are significant steps that indicate the highest-level of commitment on the part of government towards improving FP status in the province, translation of these good intentions into effective actions still needs to materialize.

Historically, FP programs/services have been beset with the under spending of allocated funds and lapsing of budget at the end of a financial year. To ensure that the end users of family planning i.e. the citizens of the province, in particular women and adolescent girls, truly benefit from the increase in resources, efforts need to be made to ensure timely, effective and efficient public spending.

Cognizant of this, Forum has conducted a preliminary analysis of the FP budget allocations, releases, and utilizations with the view of understanding the prevailing trends and identifying the barriers to efficiency and efficacy. Findings from this analysis have been captured in the present report.

## Purpose & Objectives

The analysis presented in this report aims at bringing improvement in the efficient and effective utilization of FP budget. To do this it specifically focuses on:

- a) Analyzing the budgetary allocation and utilization trends for 4 fiscal years i.e. 2018-19, 2019-20, 2020-21 & 2021-22;
- b) Bringing forward the factors responsible for underspending of allocated funds;
- c) Proposing possible measures for ensuring that the allocated budget is fully utilized.

## Process

For the present analysis, reliance was placed on both primary and secondary sources of information.

### Desk Review

Review of key documents for finding the relevant information served as the foundational activity. These documents included budget books available at the website of KP's Finance Department, and the budget & expenditure reports of Government of KP that were accessed through internet as well as through relevant offices. This review essentially focused on developing an understanding of the trends existing in PWD vis a vis budgetary allocations, releases and utilization.

### In-depth Interviews

Information obtained through secondary sources was augmented through meetings with key individuals in government sector. These included senior officials of the Population Welfare and Finance Department. These meetings aimed at reaching a common understanding about the reasons behind historic delayed releases and underutilization of allocated funds and the measures needed to be taken for bringing an improvement in the status quo.

### Consultative Meetings

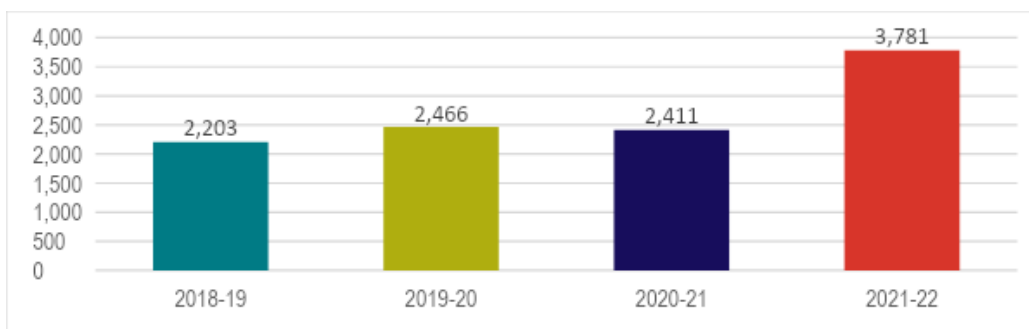
For obtaining a more open and candid insight into the barriers to timely, effective and efficient public spending, consultative meetings were held with recently retired officials of Population Welfare Department, Planning & Development Department and Finance Department.

## Family Planning Resources – From Allocation to Utilization

The analysis given below presents an overview of the budgetary allocations and utilization trends at the Population Welfare Department for the financial years 2018-19, 2019-20, 2020-21 and 2021-22.

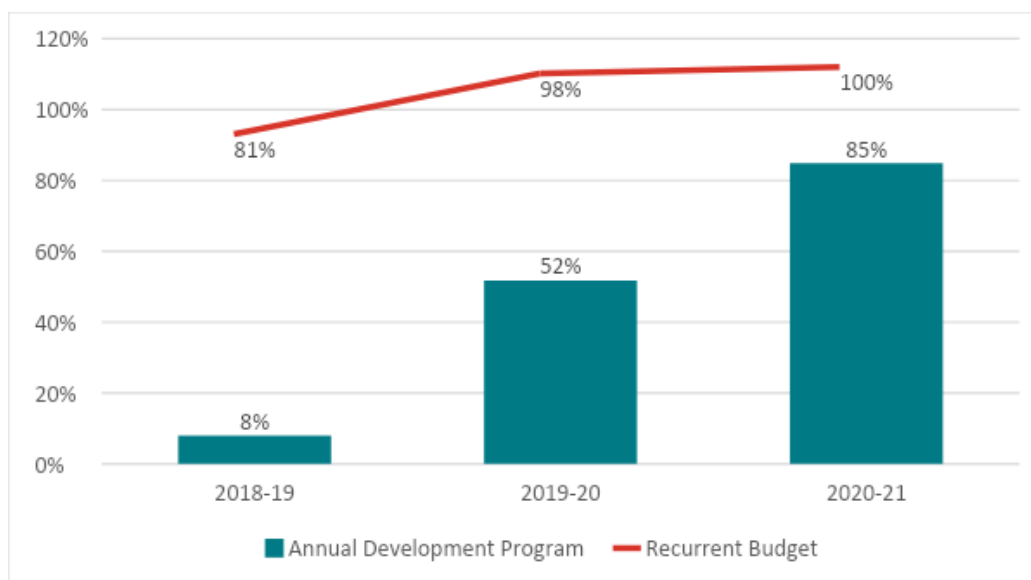
At a first glance, overall budgetary allocations for FP over the four financial years (2018-22) show an upward trend (Fig. 1). The only dip visible is in FY2020-21 owing essentially to the reallocation of funds due to the ongoing public health crisis posed by COVID 19. However, the subsequent increase of almost 57% in the budgetary allocations for the FY2021-22 has more than made up for the previous resource cuts.

**Figure 1: PWD Total Budget (Rs in millions)**



While budgetary allocations present a positive and aspiring picture, the utilization trends bring forward an interesting dichotomy. In the three preceding financial years i.e. 2018-19, 2019-20, 2020-21, utilization against the recurrent budget (salaries, operations, & commodities) appears to be at the optimum level, with the last financial year (2020-21) witnessing 100% spending of the allocated funds. Unfortunately, the same trend is not reflected in the funds allocated for development programs/schemes, as in none of the last 3 financial years has the allocated amount been utilized in full (Fig 2).

Figure 2: PWD Budget Utilization Trend



This interplay between allocations and utilization gets more thought provoking as one looks into the different budgetary heads for a more detailed picture. Please note that the analysis given below primarily focuses on the utilization trends of the last 3 financial years i.e. 2018-19, 2019-20, and 2020-21. With reference to the ongoing financial year, only allocations have been concentrated upon.

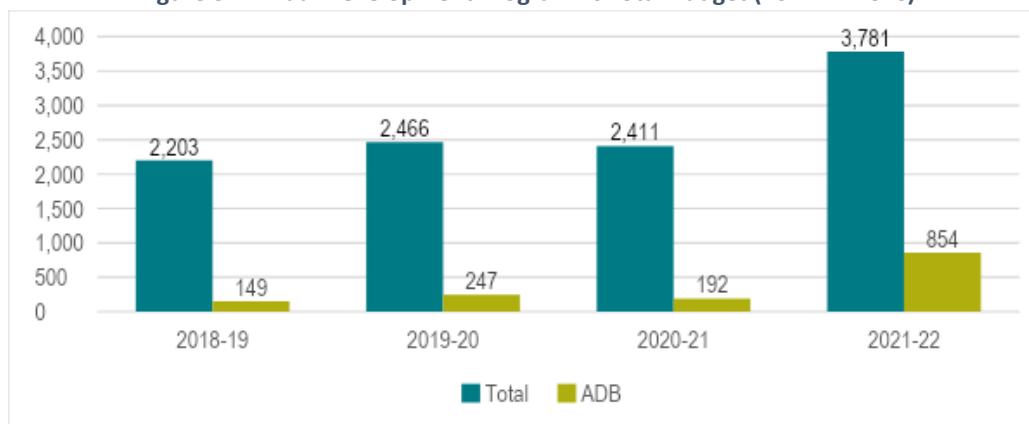
### Annual Development Program (ADP)

In a budget, Annual Development Program (ADP) accounts for resources earmarked for different development schemes, new as well as ongoing, undertaken by the department. These schemes generally include construction of new facilities, strengthening/ up-gradation of existing facilities, etc. In addition, activities such as staff development i.e. trainings, capacity building, communication activities, and the operational expenses of development activities, are also covered under this head.

From the data given in Figure 3 it is apparent that in the last 3 financial years this head has been accounting for only around 7-10% of the total budget – a fact that speaks volumes for the emphasis placed by the government on improving access and availability of family planning services. The

ongoing financial year is an exception to the rule, where around 23% of the total funds appear to be apportioned for development.

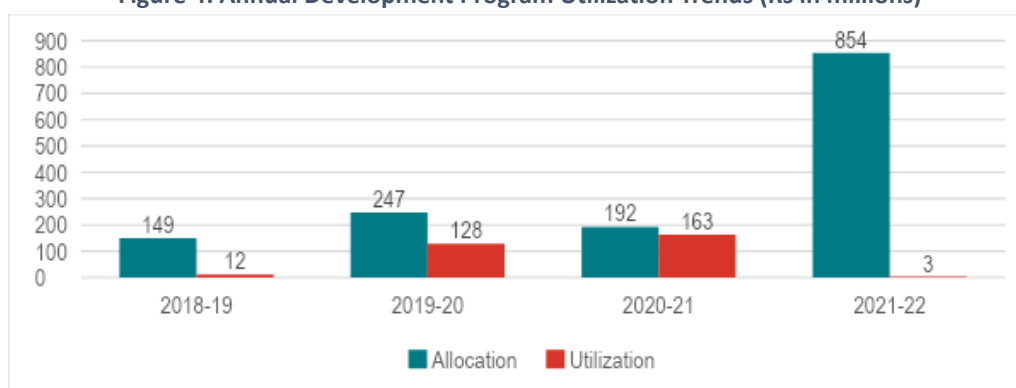
**Figure 3: Annual Development Program vs Total Budget (Rs in millions)**



The somewhat limited allocation for ADP is further compromised when one looks at the utilization trends. In the preceding 3 financial years, not even once has this amount been exhausted in full. Rather the figures indicate a somewhat shifting trend with utilization going as low as 8% in FY2018-19 and as high as 85% in FY2020-21 (Fig. 4).

What is particularly noteworthy here is the allocation of Rs. 854 million in FY2021-22 against this head, which is a 300% increase from the previous financial year. This huge increase in allocation demands an effective strategy for the efficacious utilization of these development funds.

**Figure 4: Annual Development Program Utilization Trends (Rs in millions)**

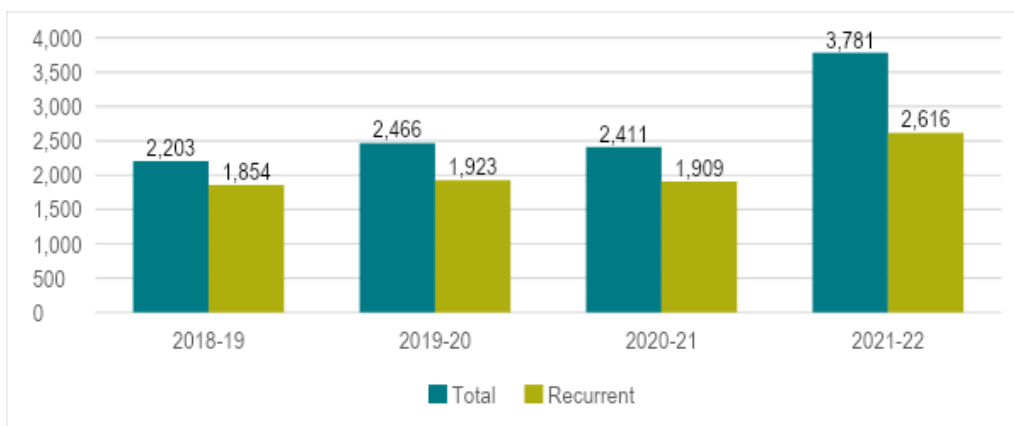


## Recurrent Expenses

Recurrent budget comprises of resources allocated for paying staff salaries and for covering the operational expenses of the department. In all four years, allocations under this head account for nearly 80% of the budget, with the FY2021-22 being the exception with only 69% of the total budget allotted for recurrent expenses (Fig. 5).

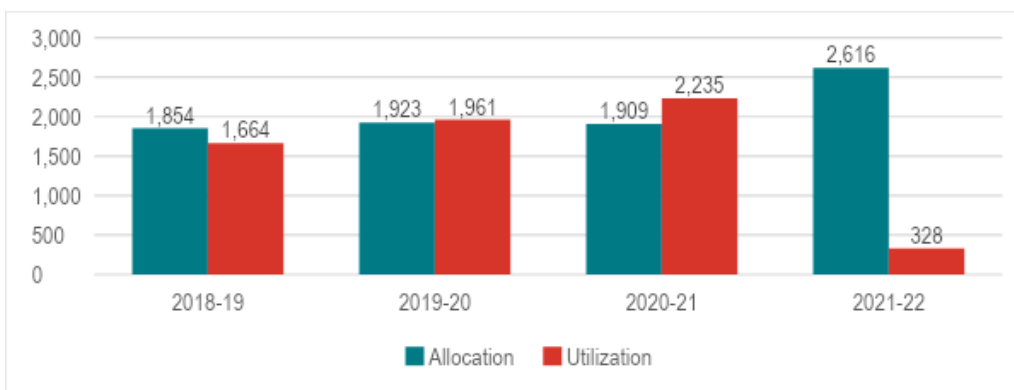
**Figure 5: Recurrent Budget (Salaries & Operations) vs Total Budget (Rs in millions)**





In terms of utilization, this is the only area where in all three preceding financial years the entire allocated amount has been fully exhausted (Fig. 6). Rather in FY2019-20 and 2020-21 utilization over and above the allocated amount is visible. In FY2020-21 the additional influx of funds towards the end of the year is partly responsible for this.

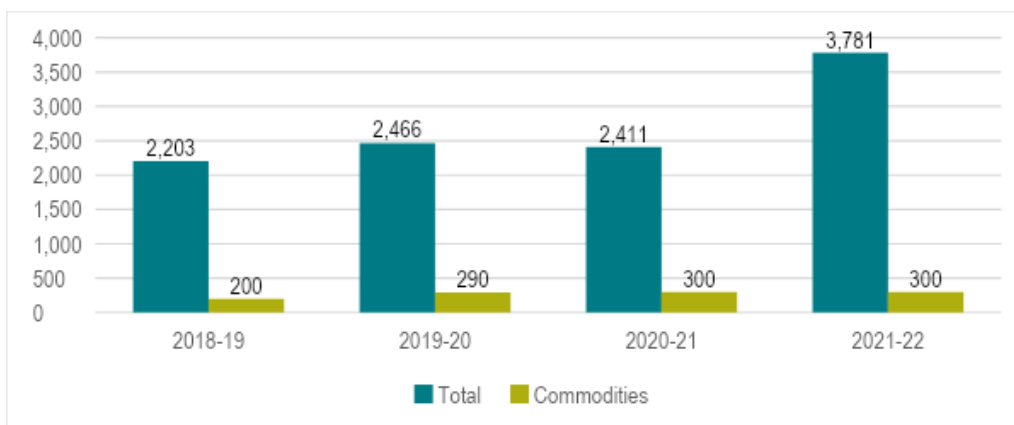
Figure 6: Recurrent Budget Utilization Trends (Rs in millions)



### Family Planning Commodities

For the procurement of FP Commodities a standard amount of Rs. 200-300 million appears to be reserved each year. Consequently each year, the share of this head in the overall budget ranges between 8-12% (Fig. 7).

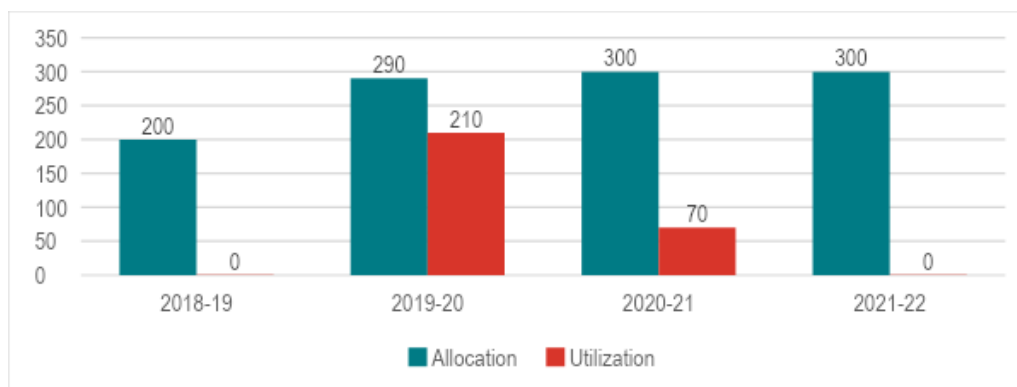
Figure 7: Commodities Budget vs Total Budget (Rs in millions)



In family planning, commodities serve as the backbone. Considering their vital role in the success of any family planning intervention the non-existent procurement in FY2018-19, and only 23% in

FY2020-21 is a matter of concern (Fig. 8). While the commodities budget was utilized up to 72% in the FY2019-20, this is by no means sufficient for enabling the province meet its commitments.

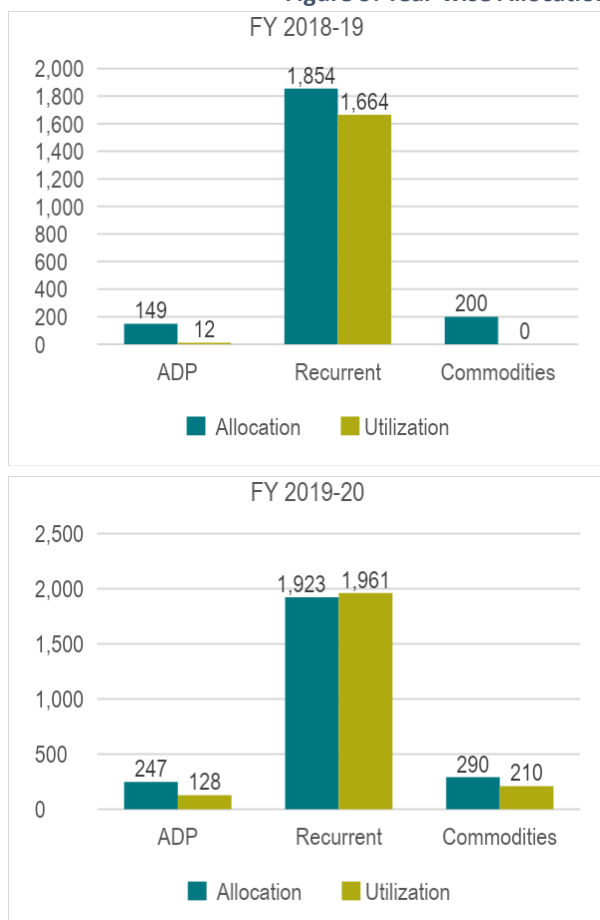
**Figure 8: Commodities Budget Utilization Trends (Rs in millions)**

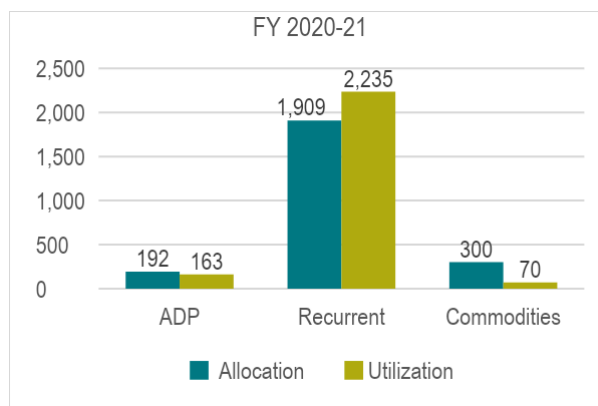


From the above given analysis a pattern of utilization has emerged which has remained consistent and unchanged over the last three financial years i.e. 2018-19, 2019-20 and 2020-21.

First and foremost, in all three years utilization of total allocated funds owes itself almost entirely to the exhaustion of resources assigned for covering recurrent expenses, with utilization going above and beyond the initial allocations in FY2019-20 & 2020-21 (Fig. 9).

**Figure 9: Year-wise Allocation vs Utilization (Rs in millions)**





Secondly, Annual Development Program and FP Commodities each account for a minimal share in the overall allocations. In any of the three preceding years this has not gone above 10% and 12% of the total budget, respectively. Added to this are their inconsistent utilization patterns marked by highs and lows from one financial year to the next. This phenomenon in itself is indicative of the presence of bottlenecks that need to be identified and addressed.

## Family Planning Resources – Strategy for Effective Utilization

The present financial year 2021-22 is off to a good start. Family planning is witnessing higher budgetary allocation than ever before. Added to this is the release of nearly all the allocated funds to the department. A substantial increase in the Annual Development Program with a corresponding decrease in Recurrent Expenses is evidence of a shift in focus where ‘what gets done’ is becoming more important than ‘how it is done’.

The time is indeed ripe for strategic measures which will ensure that these wins actually materialize into tangible results.

In the light of findings of the above given analysis, proposed are some actions for ensuring that the prevailing trend of under spending and limited utilization of allocated funds, especially in the most critical areas, comes to an end. The recommendations below are focused on ensuring maximum and best utilization of given resources in both the short and long term, so that the year that started with a good note ends on one as well.

### Garnering Strength

Family Planning like any other development agenda is quite likely to get to the back burner. The higher budgetary allocations and timely releases witnessed this year may just prove to be a one-off event. Keeping FP mandate alive on the provincial landscape and ensuring increased resource availability for it in the subsequent years will be a function of strategic, focussed, continuous and informed advocacy.

For amplifying FP agenda and creating allies who will serve as brokers of change for the Population Welfare Department, a multi-pronged approach is being proposed:

- a) *Civil Society* is an important stakeholder that has indirect influence on policies and planning. Formation of a ‘Civil Society Family Planning Alliance’ will be critical for maintaining calls for forward progress on FP with particular focus on increased and effective utilization of resources.
- b) *Academia* through research and evidence generation can facilitate officials at PWD in presenting a strong case for budgetary increase and timely releases to concerned decisionmakers in the Planning & Development & Finance Departments, thereby enabling them to make informed decisions.

- c) *Media* with its ever-growing reach to a range of audience including but not limited to policy makers, managers, planners and consumers, can be engaged on a regular basis to highlight population issues and the need for resources.

For the above to be successful, necessary inputs are required in terms of continuous engagement with members of civil society, development partners, academia, and media, and garnering their support in advocacy efforts focused on increased allocations and timely releases of funds.

In this context, organization of a Population Conference for generating wide scale attention towards FP in the province, and arrangement of a roundtable on FP with the media for their sensitization, may be considered as possible entry points.

## Enhancing Institutional Coordination

Execution of activities in a timely and efficient manner requires integration among all relevant stakeholders. Whether it comes to development schemes or commodities procurement, the key is advance planning and timely forecasting carried out jointly and well in time.

In the meetings held with senior officials of PWD, inefficient coordination among the various sections (Admin, Finance, HR, Inventory and Program) was highlighted as a factor leading to delays and in turn to underspending. The long-winded and time-consuming processes which are the hallmark of government further add to the delay. For instance, in certain cases delay in the hiring of project personnel resulted in a situation where department's existing officials had to take up the additional work. Already stretched in terms of responsibilities, this resulted in delays in implementation of project activities and consequently under-utilization of allocated funds.

For the department to work as a cohesive and integrated whole, each section needs to be fully cognizant of the needs and requirements of the others, fully and in advance. These may pertain to hiring of additional staff, construction/rental for establishment of facilities, procurement and/or disposal of equipment/ furniture/ commodities/ vehicles, and arrangement of sessions/ workshops/ consultations, etc.

A joint planning exercise held at the beginning of each year, and duly attended by all section heads can address this problem to a great extent. Regular meetings throughout the year also help keep things on track. However, with so much happening on a daily basis, things have a way of falling between the cracks.

In the given scenario reliance may be placed on digital tools. A Management Information System (MIS) or Enterprise Resource Planning (ERP) can be used to fulfill all planning and forecasting needs of the department. Such a digital tool will contain data on a variety of organizational aspects including personnel, services, deliverables, timelines, inventory, accounts, and the like and through its various system-based reports, will help the department's management to stay on the same page in terms of planning, scheduling and control. A dynamic and responsive digital tool that can run anytime, anywhere i.e. on computers, laptops, tablets or smartphones, will further help improve the expediency of workflow.

In short, an MIS/ERP system will pull the entire department in one direction towards the achievement of its objectives & targets, by providing all concerned heads with timely and reliable information at various stages of decision-making.

## Facilitating Procurements

In KP, unmet need for FP stands at 21%. This refers to that segment of population who want FP but cannot avail it because of absence of commodities. Commodities are not just the backbone of FP; they are the very sole without which all that we have is a dead body. Unfortunately, in spite of their importance, procurement of commodities is besieged with multiple challenges. On top of that,

commodities budget is also an easy venue of cuts. Both factors when combined make a case for under utilization of funds.

Some of the challenges that plague this sector include; absence of local production of non-hormonal contraceptives which have to be imported, a situation further compounded by (a) department's limited international procurement capacity, and (b) trade ban on import from certain countries (such as India in the recent past) thereby forcing the department to opt for other options which are expensive and often beyond the allocated budget; and lack of pool procurement facility which helps resolve problems related to economy of scale and addresses the capacity gaps with regards to international procurement.

Work on certain fronts is currently underway such as lifting of the import ban and consideration of Pool Procurement by the Commodity Security Group of the Central Engagement Working Group (CEWG). At the same time what is being recommended is a three-pronged approach with the expectation that the combined effect of this strategy will lead to funds utilization. This includes:

- (a) Framing of a robust commodity procurement policy, covering both national & international procurements;
- (b) Enhancing capacity of PWD's staff for international procurements; and
- (c) Embarking on long-term vendor contracts to avoid unnecessary delays caused due to repeated tendering.

### **Augmenting Expertise**

At present, PWD is undertaking several development programs. However, almost all of them are focusing on the establishment of new facilities/outlets or strengthening of existing ones. Innovative measures are required for expansion of population welfare services across the province, in particular in the newly merged districts. These innovative measures can even be inspired by best practices in countries facing similar challenges.

For designing and giving shape to original & pioneering ideas, assistance from technical experts can be sought. While the department possesses the capacity of drafting quality PC1 that secure funds, as is apparent from their current development portfolio, a different range of expertise can be tapped into for revolutionary interventions that have the potential of benefiting a large population in limited resources.

### **Monitoring Utilization**

In terms of budget utilization the strategy is simple, 'if you don't know where are, you will not know where you're going'. For ensuring that the allocated funds do not fall victim once again to underspending, it is essential that decisionmakers are fully aware of the updated status of FP budgetary allocations, releases, spending and needs at all times, so that course correction measures can be taken accordingly and on time.

To make this possible, development of a budget dashboard may be taken up as a planning, monitoring and analysis tool. Developed on the lines of an interactive data dashboard with multiple streams, it will help consolidate all information related to budget from across all district based offices of the department on one platform. The different tiers in the government will be given access in line with their job and responsibility mandate. For example, the District Population Office will be able to upload information regarding the funds required by it, released to it and utilized by it, and view only its respective district status. Whereas the Provincial Directorate of PWD will have access to all information of all districts for drawing comparisons among allocations, releases and utilization. This

dashboard will not only display trend charts for the budget in real time, but will also present the forecasting trends in the budget figures.

It is envisaged that this digitization will not only enable the department to expediate its budget utilization, but will also help bring more openness & transparency to its processes.

## References

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- Khyber Pakhtunkhwa Budget Estimates, 2019-20
- Khyber Pakhtunkhwa Budget Estimates, 2020-21
- Khyber Pakhtunkhwa Budget Estimates, 2021-22
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- <https://kp.gov.pk/>
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- [https://pwdkp.gov.pk/assets/files/Contraceptive\\_Procurement\\_Manual\\_KPK.pdf](https://pwdkp.gov.pk/assets/files/Contraceptive_Procurement_Manual_KPK.pdf)
- <https://pwdkp.gov.pk/page/annualdevelopmentprojects>
- <https://www.pakp.gov.pk/wp-content/uploads/output-based-budget-document.pdf>

## Annex-A: Release Policy for Financial Year 2021-22 by Government of Khyber Pakhtunkhwa



### GOVERNMENT OF KHYBER PAKHTUNKHWA FINANCE DEPARTMENT

Finance Department, Civil Secretariat, Peshawar

finance.gkp.pk

finance.gkp.govt

finance.gkp.govt

No. BO.1/FD/5-20/2021-22/Release Policy

Dated Peshawar the 30/06/2021

To

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

Subject: **RELEASE POLICY FOR FINANCIAL YEAR 2021-22**

Dear Sir,

I am directed to refer to the subject noted above and to state that budget allocated under Current & Development Expenditure, both Provincial and Local Government including merged areas are hereby released as per breakup given below: -

**A) DEVELOPMENT EXPENDITURE:**

TYPE OF SCHEMES	FUNDS RELEASE METHODOLOGY
1. Ongoing approved schemes	<ol style="list-style-type: none"> <li>i) 100% funds allocated to ongoing schemes of a sector will be released at the start of the financial year. However, in case of fiscal constraints or any cash balance issues, Finance Department reserves the right to make adjustments as and when required.</li> <li>ii) Out of the released funds, the Administrative Departments will ensure adequate releases to the on-going schemes due for completion and to the schemes pertaining to snow bound areas (either due for completion or not) through intra sectoral re-appropriations.</li> </ol>
2. New approved schemes	100% funds allocated to new schemes of each sector will be released on production of Administrative Approval (AA).

1. 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.
2. No release shall be made in the name of individuals with respect to Umbrella schemes.
3. 100% release will be made for procurement of medicines and any other essential heads under schemes of Health Department on the request of the Department.
4. Development funds to schemes having designated accounts will be released subject to production of utilization report and bank statement of their accounts.
5. Intra-Sectoral re-appropriation approved by Administrative Departments to development schemes shall be punched in SAP system by Administrative Departments themselves and not by the Finance Department.
6. No re-appropriation shall be made against those schemes wherefrom funds are re-appropriated to other schemes, during current financial year.
7. No re-appropriation shall be made from the "High Impact Priority Projects".



**(B) CURRENT EXPENDITURE – PROVINCIAL**

S#	OBJECTS	FUNDS TO BE RELEASED
1.	Salary* (except Honoraria which shall be released on case-to-case basis)	100%
2.	Electricity Sui Gas Charges Advertisement Charges (Current side only) Financial Assistance to the families of Government servants who die while in service	100%
3.	Rest/Others	75%
4.	Purchase of Physical Assets	75%
5.	Maintenance & Repair **	75%
6.	Wheat Subsidy	Release on need basis.
7.	Medical Teaching Institutions (MTIs)	25% each quarter; However, 4 <sup>th</sup> quarter release shall be subject to availability of financial resources.
8.	Funds at the disposal of Finance Department	Release on case-to-case basis through re-appropriation as per Guidelines contained in Finance Department's circular letter No. BO. I/FD/5-17/2014 - 15 dated 12/06/2015
9.	S.N.E (Fresh)	Authentication of Audit Copy by the Finance Department

**NOTE:**

- Medical Charges\*:-** The funds released under object A01274-Medical Charges shall be utilized by the concerned sanctioning authorities only upto the limit of medical re-imbursment claims i.e Rs.30,000/- where verification / authentication by Director General, Health Services, Khyber Pakhtunkhwa is not required under the prevailing rules/policy instructions. The incurrence of expenditure against the remaining claims shall be authorized by Finance Department on case-to-case basis as usual subject to fulfillment of all codal formalities.
- Repair & Maintenance \*\*:-** The funds allocated for civil works including Public Health Engineering & Irrigation, maintenance and repair of Roads, Highways, Bridges and Buildings, will be released on case to case basis with the approval of competent forum and issuance of Administrative Approval.
- Release of Withheld Budget:-** The withheld budget under Current Expenditure (Provincial) will be released in 2<sup>nd</sup> quarter of current financial year subject to availability of financial resources. The individual demands for release of balance funds shall be examined at the level of concerned Sections and decided by the competent authority based on justification(s) provided by the Administrative Department concerned."
- Grant in Aid:-** Grant in Aid will be released subject to the provision of bank statement by the concerned autonomous entity after unconditional release in 1<sup>st</sup> quarter.

**(C) DEVELOPMENT & CURRENT EXPENDITURE – LOCAL GOVERNMENTS****i. DEVELOPMENT EXPENDITURE (LOCAL GOVERNMENT)**

Development share of District Development Funds shall be transferred to respective Local Governments on quarterly installment basis, which have not been provided development funds during financial year 2020-21. Such Districts, TMAs and VCs/NCs which have been provided development budget during last financial year (2020-21), shall be facilitated with funds subject to utilization of 60% development funds of last financial year.

**ii. CURRENT EXPENDITURE (LOCAL GOVERNMENT)**

SR.#	GRANT	FUNDS TO BE TRANSFERRED
1.	Salary	On monthly installment basis subject to adjustment of balance available from previous month.
2.	Non-salary	On quarterly installment basis subject to availability of financial resources.

**(D). GRANT TO LOCAL COUNCILS**

SR.#	GRANT	FUNDS TO BE TRANSFERRED
1.	TMA	On monthly installment basis subject to availability of financial resources.
3.	Grant to VCs/NCs	100% share of the Grant on monthly installment basis subject to availability of financial resources.
4.	Cantt: Board	On monthly installment basis subject to availability of financial resources.

**(E). DEVELOPMENT AUTHORITIES**

Grant in Aid shall be released to the concerned development authority on quarterly basis.

**(F). URBAN IMMOVABLE PROPERTY TAX**

UIPT shall be transferred to respective Development Authorities/TNAs on quarterly basis. During 1<sup>st</sup> quarter, the amount transferred may be based on provisional estimates. Any adjustments may be made to these amounts in the following quarter based upon actual collections.

Yours faithfully,

  
(SAEED AHMAD KHAN)  
BUDGET OFFICER-I

**Endst: No. and date even:**

Copy forwarded for information and necessary action to the:

- 1) Accountant General, Khyber Pakhtunkhwa, Peshawar.
- 2) All Heads of Attached Departments in Khyber Pakhtunkhwa.
- 3) All Heads of Autonomous/Semi-Autonomous Bodies in Khyber Pakhtunkhwa.
- 4) Military Secretary to Governor, Khyber Pakhtunkhwa, Peshawar.
- 5) All Divisional Controller of Accounts / District Accounts Officer, Khyber Pakhtunkhwa
- 6) Budget Officer II-XI, Fund/Loan, PFC & NMAs, Finance Department.
- 7) Section Officer (Dev. I-IV), Finance Department.
- 8) Private Secretary to Minister for Finance, Khyber Pakhtunkhwa.
- 9) P.Ss to Finance Secretary/Special Secretary Finance/NMAs.
- 10) P.As to Addl: Finance Secretaries (Budget/PFC & Development).
- 11) P.A to Director, FMIU, Finance Department.
- 12) P.As to Deputy Secretaries (Budget/PAC/Development), Finance Department

  
BUDGET OFFICER-I

