



THE KHYBER PAKHTUNKHWA
VILLAGE COUNCILS AND
NEIGHBOURHOOD COUNCILS BUDGET
RULES
2015

Government Of Khyber Pakhtunkhwa
Local Government Elections and Rural Development
Department

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VILLAGE COUNCILS AND NEIGHBOURHOOD COUNCILS (BUDGET) RULES, 2015

In exercise of the powers conferred under Section 112(1), of the Khyber Pakhtunkhwa Local Government Act, 2013, the Provincial Government is pleased to make the following Rules-

PART I PREAMBLE

1) Short title, applicability and commencement-

- 1) These Rules may be called the Village Councils and Neighbourhood Councils (Budget) Rules, 2015.
- 2) These shall apply to:
 - a) A Village Council for a village in the rural areas, and
 - b) A Neighbourhood Council for a Neighbourhood in areas with urban characteristics.
- 3) They shall come into force at once.

2) Definitions-

- 1) In these Rules, unless there is anything repugnant in the subject or context-
 - a) “**Act**” means the Khyber Pakhtunkhwa Local Government Act, 2013;
 - b) “**Actuals**” mean the actual figures of receipts realized and expenditure incurred in a financial year as recorded by the Village or Neighbourhood Accountant;
 - c) “**Annual Development Programme**” means the Annual Development Plan submitted along with the Annual Budget Statement, which includes the details of capital and revenue expenditure proposed for the various developmental schemes in the budget for a financial year;
 - d) “**Appropriation**” means allocation of funds on the basis of Authenticated Schedule of Authorized Expenditure;
 - e) “**Budget**” means a statement of the estimated receipts and expenditure of the Village or Neighbourhood Council for a financial year;
 - f) “**Budget Calendar**” means the calendar given in the Second Schedule;
 - g) “**Budget Documents**” mean the documents specified in Part IX of these Rules;
 - h) “**Budget Estimate**” for a financial year, means in relation to expenditure, the expenditure proposed for that year, and in relation to receipts, the receipts expected to be realized during that year;
 - i) “**Budget Year**” or “**Financial Year**” means the year commencing on the 1st day of July of a calendar year and ending on 30th June of the following calendar year for which the Annual Budget Statement is proposed;

- j) **“Capital expenditure”** means the expenditure incurred with the objective of either increasing concrete assets of a material and permanent character, or reducing recurring liabilities, and of the receipts of capital nature intended to be applied as set-off to capital expenditure;
 - k) **“Charged expenditure”** means such items of expenditure as are enumerated in the Act , and are not subject to vote of the Village or Neighbourhood Council;
 - l) **“Current Budget”** means the sum of approved estimates of the current expenditure for a financial year in the Annual Budget Statement;
 - m) **“Current expenditure”** means expenditure met from the approved estimates of the current budget in the Annual Budget Statement;
 - n) **“Development expenditure”** means the expenditure incurred with the objective of:-
 - a) creating material assets;
 - b) keeping intact or enlarge and improve the physical resources of the Village or Neighbourhood;
 - c) improving the knowledge, skill and productivity of the people; and
 - d) encouraging efficiency in the use of available resources.
 - o) **“Development Budget”** means the sum of approved estimates of development expenditure for a financial year in the Annual Budget Statement;
 - p) **“Form”** means a form prescribed under these Rules;
 - q) **“Function”** means the accounting classification used in the Chart of Accounts issued by the Auditor General of Pakistan, which provides information on particular economic activities;
 - r) **“Object”** means the accounting classification used in the Chart of Accounts issued by the Auditor General of Pakistan, which classifies the nature of expenditure e.g. salaries, travel, transport etc.;
 - s) **“Part”** means a part of these Rules;
 - t) **“Receipt”** means the actual cash collected by the Village or Neighbourhood Council;
 - u) **“Revenue receipts”** mean the receipts accruing from tax and non-tax revenues;
 - v) **“Schedule”** means a schedule to these Rules;
 - w) **“Schedule of Authorized Expenditure”** means the schedule prepared, after the approval of the Annual Budget Statement by the Village or Neighbourhood Council in respect of a financial year and authenticated by the Nazim Village or Neighbourhood Council;
 - x) **“Section”** means a section of the Khyber Pakhtunkhwa Local Government Act, 2013;
 - y) **“Voted expenditure”** means expenditure that is submitted to the vote of the Village or Neighbourhood Council.
- 2) Terms and expressions used but not defined in these Rules shall have the same meaning as defined in the Act.

- 3) In case of any ambiguity or inconsistency arising in the interpretation or construction of the provisions of these Rules, the Government shall resolve such ambiguity or inconsistency.

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PART II

FUNCTIONS OF THE OFFICERS AND OFFICIALS RELATING TO BUDGET

3) Assistant Director Local Government and Rural Development

- 1) The Assistant Director Local Government and Rural Development (AD LG&RD) shall be the Principal Accounting Officer at the district level for all Village or Neighbourhood Councils and shall be responsible to Village or Neighbourhood Accounts Committee and Public Accounts Committee of the Provincial Government.
- 2) Monitoring of the budget execution through regular expenditure or revenue reviews, as the case may be, ensuring that funds are spent or realized as approved by the Village or Neighbourhood Councils;
- 3) Overall quality assurance of the budget process and budget documents;
- 5) Ensuring strict financial control;
- 6) Ensuring that the total expenditure is kept within the limits of authorized appropriation;
- 7) Explaining any instance of excess or financial irregularity that may be brought to notice as a result of audit scrutiny or otherwise;
- 8) Ensuring that the internal controls are effectively applied;
- 9) Guarding against waste and loss of public money;
- 10) Ensuring that satisfactory arrangements exist for systematic and proper maintenance of office accounts and other ancillary record; and
- 11) Ensuring that the auditors are afforded all reasonable facilities in the discharge of their functions and furnished with the fullest possible information for which they may ask.

4) Secretary Village or Neighbourhood Council

- 1) The Secretary Village or Neighbourhood Council at the Council level shall be the co-signatory with Nazim Village or Neighbourhood Council.
- 2) The Secretary Village or Neighbourhood Council shall assist the AD LG&RD in all matters relating to prudent financial management of the Village or Neighbourhood Council.
- 3) Adherence to fiscal rules and regulations;
- 4) Compilation and consolidation of the budget for Village and Neighbourhood Council; and
- 5) Prepare reports on budgetary performance and shall ensure timely submission of expenditure statements to the Village or Neighbourhood Accountant for consolidation and onwards submission to the District Accounts Officer.

5) Village or Neighbourhood Accountant

- 1) Maintenance of financial accounting system for Village or Neighbourhood Councils;
- 2) Timely booking of expenditure and proper recording of financial transactions.
- 3) Adherence to fiscal rules and regulations;
- 4) Compilation and release of regular budget execution reports; and

- 5) Ensure the application of Chart of Accounts as prescribed by the Auditor General of Pakistan for recording transactions.

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PART III

BUDGET CLASSIFICATION AND CALL CIRCULAR

6) Budget Classification-

- 1) The budget shall be prepared in accordance with Chart of Accounts issued by the Auditor General of Pakistan;
 - a) the broader classification of revenues and receipts forming part of the Village or Neighbourhood Fund shall be-
 - i. Tax Revenue;
 - ii. Non Tax Revenue; and
 - iii. Capital Receipts.
 - b) the Object Element with classification codes given in the Chart of Accounts as per the following structure-
 - i. Major Object;
 - ii. Minor Object; and
 - iii. Detailed Object.
- 2) Classification parameters for the expenditure forming part of the Village or Neighbourhood Fund shall be-
 - a) the Functional Element with classification codes given in the Chart of Accounts as per the following structure-
 - i. Major Function;
 - ii. Minor Function;
 - iii. Detailed Function;
 - iv. Sub-detailed Function.
 - b) the Object Element with classification codes given in the Chart of Accounts as per the following structure-
 - i. Major Object;
 - ii. Minor Object; and
 - iii. Detailed Object.
 - c) The Fund Element with classification codes given in the Chart of Accounts as per the following structure-
 - i. Fund i.e. Village or Neighbourhood Fund or Public Account;
 - ii. Source of Fund i.e. met from Capital or Revenue;
 - iii. Sub-fund classification-
 1. Voted Current Expenditure;
 2. Voted Development Expenditure;
 3. Voted Capital Expenditure;
 4. Charged Current Expenditure;
 5. Charged Development Expenditure; and
 6. Charged Capital Expenditure.

7) Budget Call Circular (BCC) and ADP Guidelines

- 1) The BCC and ADP guidelines shall be issued by AD LG&RD to all Village or Neighbourhood Councils in a district each year as per the budget calendar.
- 2) The BCC and ADP guidelines shall be finalized after consultation with the relevant stakeholders.

Explanation: The expression “stakeholders” include Village or Neighbourhood Councils, elected representatives, general public, women's organization, private sector, Non-Governmental Organizations, Community Based Organizations, and other organizations.

- 3) The AD LG&RD shall firm up the indicative budgetary ceilings for both current and development budget to form integral part of the BCC and ADP guidelines.
- 4) Village or Neighbourhood Councils shall prepare their budget in accordance with the BCC and ADP guidelines as communicated by the AD LG&RD.
- 5) All Village or Neighbourhood Councils shall strictly adhere to the timeframe provided in BCC and ADP guidelines.

PART IV

ESTIMATES OF RECEIPTS AND EXPENDITURE

8) Receipt Forms for Secretary Village or Neighbourhood Councils-

- 1) The Secretary Village or Neighbourhood Council shall each year compile estimates of receipts for the coming financial year on Form BDR-1 relating to receipts as provided in the Third Schedule;
- 2) Form BDR-1 and 2 shall be furnished to AD LG&RD by each Secretary Village or Neighbourhood Council for overall consolidation and prior review at the district level.
- 3) The estimates of receipts shall be incorporated in the budget documents after prior review of the AD LG&RD and submitted for the approval of Village or Neighbourhood Council by Secretary Village or Neighbourhood Council.

9) Preparation of Estimates of Current Expenditure-

- 1) The estimates of Current Expenditure shall be prepared by Secretary Village or Neighbourhood Council in accordance with the budget guidelines contained in the BCC.
- 2) The estimates of expenditure shall be provided on the Forms BDC-1 to 2 relating to Current expenditure.

10) Consolidation of Current Expenditure-

- 1) The AD LG&RD shall consolidate the estimates received for each area of service.
- 2) The estimates shall be submitted to the Village or Neighbourhood Council by Secretary Village or Neighbourhood Council as part of the budget documents after finalization through pre-budget hearings and prior scrutiny by AD LG&RD.

11) Development Projects

- 1) A development project is a scheme or activity provided within a development expenditure included in the Schedule of Authorised Expenditure and required to be prepared on the prescribed Form.
- 2) Development projects shall have-
 - a) a finite project life;
 - b) a nominated project manager;
 - c) a specified source of funding;
 - d) an approved project plan and budget; and
 - e) specified deliverables.
- 3) All development project expenditure shall be recorded in the Village or Neighbourhood Fund.
- 4) Each development project shall be classified according to the elements contained in the Chart of Accounts with a unique code assigned to each development project.

12) Role of the Nazim Village or Neighbourhood Council-

- 1) The Nazim Village or Neighbourhood Council shall-
 - a) Provide vision for Village or Neighbourhood-wide development, leadership and direction for efficient functioning of Village or Neighbourhood Council;
 - b) Develop strategies and timeframe for accomplishment of goals approved by Village or Neighbourhood Council;
 - c) Oversee formulation and execution of the annual development plan;
 - d) Interact with the stakeholders to assess their needs;
 - e) Encourage the community participation and public private partnership in the development activities and ensure that such projects are given priority;
 - f) Oversee the preparation of development project proposals;
 - g) Ensure that all development project proposals are feasible, sustainable and in line with the priorities set by the Village or Neighbourhood Council; and
 - h) Review progress of development projects and ensure timely completion of development projects.

13) Identification of Development Projects-

- 1) The identification and processing of development projects shall be as per the rules and guidelines prescribed by the Government.

14) Revision in Development Project Proposals

- 1) The upward revision of cost, or a major change in the objective or scope of a development project shall require the approval of the Village or Neighbourhood Council.

15) Annual Development Programme (ADP)-

- 1) The ADP shall be a compilation of the development projects including the communities and public private partnership projects, approved by the Village or Neighbourhood Council.
- 2) The Annual Development Programme shall be submitted as part of the budget documents.
- 3) The following provisions shall apply to the ADP-
 - a) In pursuance to Section 53 of the Act, the Provincial Finance Commission shall determine the share of each Village or Neighbourhood Council out of the Provincial Consolidated Fund duly indicating the development grants to be distributed;
 - b) The ADP shall be formulated within the ceilings communicated by the AD LG&RD based on the Village or Neighbourhood Development Plan, to be updated annually on rolling basis;
 - c) The process for compilation of ADP shall ensure the linkage of Village or Neighbourhood Council's policies and priorities – not to be inconsistent with

provincial sector policies and priorities - with annual budgeting through greater integration of current and development budget;

- d) No liabilities of development projects completed from the Provincial ADP or any other federal programme shall be charged to the Village or Neighbourhood Fund;

16) Classification of ADP

- 1) The ADP shall classify projects by sector, function and geographic location.

17) Phasing of Development Projects

- 1) All ADP projects shall be completed within the financial year for which the budget is appropriated for such projects and shall not be extended, in whatsoever case, to next financial year.

18) Source of Funding

- 1) Main sources of funding the new development projects shall be-
 - a) Total receipts of the Village or Neighbourhood Council less current expenditure, on-going expenditure of development projects and other liabilities; and
 - b) Grant from Government for:
 - i. Execution of development schemes;
 - ii. Grant in lieu of historic share of Zilla Tax.

PART V

BUDGET PRESENTATION TO THE VILLAGE OR NEIGHBOURHOOD COUNCIL

19) Budget Documents-

- 1) The Secretary Village or Neighbourhood Council shall under the overall supervision and guidance and prior review of AD LG&RD for the Village or Neighbourhood Council prepare the budget documents specified below-
 - a) Budget speech of the Nazim;
 - b) Annual Budget Statement;
 - c) Annual Development Programme; and
 - d) Citizens' Budget;
- 2) The formats of the budget documents are provided in the First Schedule, while a brief description follows.

20) Budget Speech-

- 1) The Budget Speech of the Nazim Village or Neighbourhood Council shall include the main features of the budget.

21) Annual Budget Statement-

- 1) The Annual Budget Statement shall include details of receipts and expenditure. The following shall be included in the Annual Budget Statement (ABS)-
 - a) Financial Abstract;
 - b) Details of Receipts (as per Form BDR-1);
 - c) Details of expenditure (as per Form BDR-2);
- 2) The Annual Budget Statement shall be submitted on Form ABS.

22) The Annual Development Programme-

- 1) The Annual Development Programme shall be formulated as prescribed in Part IV and include details of each development project.
- 2) The Annual development Program shall be provided in Form BDD-1.

23) The Citizens' Budget-

- 1) Citizens' Budget in local languages shall be developed by the AD LG&RD for greater budget transparency and shall make it public through a mix of communication media.
- 2) The Citizens' Budget shall be a non-technical compilation of the budget for a layman and shall be developed on the forms to be devised by the AD LG&RD.
- 3) Guidelines and instructions of the Provincial Finance Department regarding implementation roadmap for improved budget transparency measures shall be adhered to by the AD LG&RD.

24) Presentation to the Village or Neighbourhood Council-

- 1) The budget documents shall be laid before the Village or Neighbourhood Council for approval.
- 2) No lump sum provisions shall be made in the budget the details of which cannot be explained.
- 3) A budget shall not be approved by the Village or Neighbourhood Council if the receipts do not match the proposed expenditure.

25) Authenticated Schedule of Authorized Expenditure-

- 1) Following approval by the Village or Neighbourhood Council of the Annual Budget Statement in respect of the next financial year, the Secretary Village or Neighbourhood Council in consultation with AD LG&RD shall-
 - a) prepare a Schedule of Authorized Expenditure;
 - b) procure the authentication of the Nazim Village or Neighbourhood Council for the Schedule mentioned in Sub-Rule (a) above;
 - c) the Schedule authenticated by the Nazim Village or Neighbourhood Council shall be laid before the Village or Neighbourhood Council, but shall not be open to discussion or vote thereon; and
 - d) The Schedule of Authorized Expenditure shall lapse at the end of the financial year.
- 2) A copy of the budget documents shall be supplied to the Government, Provincial Finance Commission and Local Government Commission. A copy shall be provided to other local governments in the District if requested by them.
- 3) The Citizens' Budget shall be made public widely through a mix of media (print and electronic).

PART VI

EXPENDITURE MANAGEMENT

26) Standards of Financial Propriety-

- 1) Every officer incurring or authorizing expenditure from Village or Neighbourhood fund shall be guided by high standards of financial propriety. Among the principles on which generally greater emphasis is laid are the following-
 - a) Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money;
 - b) The expenditure should not be prima facie more than the occasion demands;
 - c) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage;
 - d) Public moneys should not be utilized for the benefit of a particular person or section of the community unless the amount of expenditure involved is insignificant or-
 - i. a claim for the amount could be enforced in a court of law; or
 - ii. the expenditure is in pursuance of a recognized policy or custom.
 - e) The amount of allowances granted to meet expenditure of a particular type should be so regulated that the allowances are not on the whole a source of profit to the recipients;

27) Key Controls for Expenditure Management-

- 1) As a general rule no authority may incur any expenditure or enter into any liability involving expenditure from Village or Neighbourhood Fund until the expenditure has been sanctioned by general or special orders of the Nazim Village or Neighbourhood and the expenditure has been provided for in the approved annual budget of the Village or Neighbourhood Council for the year.
- 2) The total expenditure shall be kept within the limits of the authorized appropriations.
- 3) Proper control for reporting not only of what has actually been spent from an appropriation but also what commitments and liabilities have been and will be incurred against it.
- 4) Systematic internal checks calculated to prevent and detect errors and irregularities in the financial proceedings and to guard against waste and loss of public money and stores.

28) Role of Village or Neighbourhood Accounts Committee-

- 1) The Village or Neighbourhood Accounts Committee of the Village or Neighbourhood Council shall monitor the budget during the financial year.
- 2) The Village or Neighbourhood Accounts Committee shall review the monthly financial reports including the accounts report submitted by the Village or Neighbourhood Accountant.

- 3) The Principal Accounting Officer shall be responsible to the Village or Neighbourhood Accounts Committee of the Village or Neighbourhood Council for issues relating to expenditure.

29) **Monthly Reports of Expenditure-**

- 1) Secretary Village or Neighbourhood Council shall submit a monthly report to the Village or Neighbourhood Council relating to the expenditure incurred during the month.
- 2) The monthly financial reports shall include the following BM Forms-
 - a) BM-1 - Monthly Statement of Current expenditure;
 - b) BM-2 - Monthly Progress Report Development Expenditure;

Secretary

Local Government Elections and Rural Development Department

FIRST SCHEDULE - FORMS

ANNUAL BUDGET STATEMENT (ABS)

FORM ABS
ANNUAL BUDGET STATEMENT

[See Rule 21]

1. Financial Abstract

	Rupees			
Description	Actuals (Last Year)	B.E (Current Year)	R.E (Current Year)	B.E (Next Year)
Cash Balance on July 1st				
Receipts				
Current Expenditure				
Development Expenditure				
Total Expenditure				

Note:

1. Anticipated cash balance as on July 1st to be determined after finalizing the revised estimates.

2. Details of Receipts

	Rupees			
Major, Minor and Detailed Object Heads	Actuals (Last Year)	B.E (Current Year)	R.E (Current Year)	B.E (Next Year)
Total				

3. Details of Current Expenditure by Sub-detailed Function and Major Object

		Rupees									
Major, Minor, Detailed and Sub-detailed Functions	Major Object	Actuals (Last Year)	B.E (Current Year)			R.E (Current Year)			B.E (Next Year)		
			Charge d	Voted	Total	Charged	Voted	Total	Charged	Voted	Total
Total											

4. Details of Development Expenditure by Sub-detailed Function and Major Object

		Rupees
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Major, Minor, Detailed and Sub- detailed Functions	Major Object	Actuals (Last Year)	B.E (Current Year)	R.E (Current Year)	B.E (Next Year)
Total					

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BUDGET DETAILS - RECEIPTS

Name of the Village or Neighbourhood “.....”

FORM - BDR-2
SCHEDULE OF ARREARS (Receivable)
[See Rule 8]

Name of the Village or Neighbourhood “

[illegible]

**BUDGET DETAILS – CURRENT
EXPENDITURE**

EXISTING, NEW AND TOTAL

FORM BDC-1**ESTABLISHMENT STRENGTH BY DESIGNATION**

[See Rules 9]

Name of the Village or Neighbourhood

“.....”

Sr. #	BPS	Designation	Sanctioned			Filled			Vacant			Recruitment Planned for Next Year			Total Establishment (Filled + Recruitment)		
			M	F	Total	M	F	Total	M	F	Total	M	F	Total	M	F	Total

FORM BDC-2**ESTIMATES OF DEMAND (CURRENT EXPENDITURE) (FY20__)**

[See Rule 21]

Name of the Village or Neighbourhood

“.....”

Rupees					
1	2	3	4	5	6
Major/ Minor/ Detailed Object & Description	Actuals of the last year	Budget Estimates of the current year	Actual of first 8 months of current financial year	Revised Estimates of the current year	Budget Estimates proposed for next year
Total					

**BUDGET DETAILS – DEVELOPMENT
EXPENDITURE**

[illegible]

BUDGET MANAGEMENT

FORM BM-1
MONTHLY STATEMENT OF CURRENT EXPENDITURE (FY20--)

SECOND SCHEDULE – BUDGET CALENDAR

BUDGET CALENDAR

BUDGET CALENDAR

[See Rule 7]

SCHEDULE FOR CURRENT & DEVELOPMENT BUDGET			
S#	Activity	Responsibility	Deadline
1.	Communication of 3 Years' Indicative VC/NC Share by PFC based on the projections of MTFF-I	Provincial Finance Commission Secretariat	By 31 st October
2.	Issuance of Budget Call Circular and ADP Guidelines	AD LG&RD	By 15 th November
3.	Review of schemes submitted by VC/NC and other stakeholders	Project Approval Committee and AD LG &RD	1 st Aug – 31 st December
4.	Approval of project proposal	Project Approval Committee	By 15 th January
5.	Preparation of detailed estimates	Secretary VC/NC	By 15 th February
6.	Review of Draft Budget (Current and Development)	AD LG&RD	By 30 th April
7.	Communication of VC/NC Share by PFC as firmed up based on MTFF-II	Provincial Finance Commission	By 20 th of May
8.	Communication of changes in indicative budgetary ceilings to VC/NC	AD LG&RD	By 25 th of May
9.	Revised Draft Budget (Current and Development)	Secretary VC/NC	By 10 th of June
10.	Approval of Final Budget	VC/NC Council	June
11.	Authentication of Schedule of Authorized Expenditure	Nazim VC/NC	June