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IMPORTANT DEFINITIONS

Budget

Means a statement of the estimated receipts and expenditure of the local government for a financial year;

Budget Calendar

Means the calendar given in the Second Schedule;

Budget Document

Means the documents specified in Part X of Volume I of the Budget Rules;

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;

Budget Year” or “Financial Year

Means the period from July 1st to June 30, both days inclusive:

Means the concurrence and formal acceptance of the Budget and Development Committee to the incurring of the expenditure proposed in the project proposal and amounts to an order to execute the proposal subject to the approval by the Council;

Annual Budget Statement

Means the statement of estimated receipts into, the estimated expenditure from, the local government fund required to be laid before the Council before the commencement of that year;

Current Budget

Means the sum of approved estimates of the current expenditure for a financial year;

Current expenditure

Means expenditure that is not development expenditure;

Demand for Grant

Means the proposal made to the Council on the recommendation of the Nazim for withdrawal of a certain sum out of the local government fund;

Revised estimates

Means the estimate of the probable receipts or expenditure, for a financial year, framed, in the course of that year, with reference to the transactions already recorded;

Schedule

Means a schedule to Budget Rules;

Schedule of Authorized Expenditure

Means the schedule prepared, after the approval by the Council of the Annual Budget Statement or Supplementary Budget in respect of a financial year and authenticated by the Nazim;

Supplementary Budget Statement

Means the statement to be laid before the Council showing the amount of the additional expenditure estimated to be required during a financial year, over and above the expenditure already authorized, for that year;

Supplementary Grant

For a financial year means an amount provided in addition to the original Grant or appropriation approved by the Council;

Surrender

Means an amount included in the budget that is given back, as it shall not be spent in the financial year by the office;

Development expenditure

Means any expenditure on development projects or any expenditure on new construction, whether of entirely new works or additions and alterations to existing works. It also includes all repairs to newly purchased or previously abandoned buildings or works required for bringing them into use and means expenditure on operations undertaken to maintain in proper condition buildings and works in ordinary use;

Development Budget

Means the sum of approved estimates of development expenditure for a financial year;

Annual Development Programme

Means the document submitted alongwith the Annual Budget Statement, which includes the details of development projects included in the budget;

Appropriation

Means an allocation of funds to an office on the basis of the Schedule of Authorized Expenditure;

Re-appropriation

Means the transfer of savings in the appropriations of one or more units of appropriations to meet excess expenditure anticipated under another such unit;

Authorization

- (i) In accounting terms, the approval given by an authority or a delegated authority for a particular payment to be made.
- (ii) In the context of the Budget, the process of passing the Annual Budget Statement through the Legislature/Council for approval

Capital expenditure

Means the expenditure met from capital receipts;

Charged expenditure

Means such items of expenditure as are specified in the Ordinance, which are not subject to vote of the Council;

Voted expenditure

Means expenditure that is submitted to the vote of the Council.

Receipt

Means the cash collected by a local government;

Capital receipts

Means receipts from sources other than revenue and includes-

- i. the disposal of capital assets;
- ii. the sale of investments;
- iii. loans; and
- iv. Advances and deposits.

Revenue receipts

Means the receipts from tax and non-tax revenues. The non-tax receipts include interest, dividends, fines etc realized by a local government.

Accounts Officer

Means the head of the local government Accounts Office;

Collecting Officer

Means the officer who is responsible for estimation and realization of receipts from the area within his jurisdiction designated by the Head of Offices for the offices under his administrative control;

Drawing and Disbursing Officer

Means the officer who prepares estimates of expenditure and actually incurs expenditure in respect of the offices of which he is the Drawing and Disbursing Officer as appointed by the respective Head of Offices under his administrative control;

Actuals

Means the actual figures of receipts or expenditure relating to a financial year;

CCB

Means a Citizen Community Board as defined in the Ordinance;

CCB official

Means such official of the District Government or Tehsil Municipal Administration as the case may be, to which the project proposals are submitted by the CCBs. For the District Government it means the EDO Community Development while for the Tehsil and Town Municipal Administration it means the Tehsil or Town Officer (Planning) as the case may be;

Member of CCB

Means a person whose name has been included in the Register of Members;

Register of CCBs

Means the register to be kept at the offices of, and maintained by, the Registration Authority wherein the names, addresses, and specified particulars of the registered CCBs and their Executive members shall be recorded;

Register of members

Means the register to be kept at the designated office of a CCB, wherein the names, addresses and other specified information relating to all its members are recorded;

Charter

Means the constitution of a CCB, to be subscribed and signed by the founder members, as herein provided. It includes the purposes, aims, and the mode of functioning of a CCB;

Founder Member

Constitute the signatories to the Charter of a CCB which has been submitted for registration;

Responsible person means-

- i. the chairman of a CCB;
- ii. the secretary of a CCB; and
- iii. any other member of a CCB who is, in writing, declared as such by any of the persons mentioned in a or b above.

Project Proposal

Means the project proposal, which is submitted by a CCB to the concerned CCB official for approval by the Council;

Function

Means an element used in the Chart of Accounts issued by the Auditor General of Pakistan, which provides information on particular economic activities;

Grant

Means the amount granted by the Council, in respect of a Demand for Grant as specified in the Schedule of Authorized Expenditure;

Object

Means a Chart of Accounts element used to classify the nature of expenditure e.g. salaries, travel, transport etc;

Ordinance

Means the Local Government Ordinance, 2001.

Registration Authority

Means the District Officer (Registration), who is declared as such by a District Government;

PLANNING & BUDGETING

Finance & Budget related authority got devolved to the district level and a new department was raised at district level in 2001 with the nomanclature Finance & Planning Department with the following functions:-

- (1) Supervision and control of District Finance
- (2) Ways and means of the District
- (3) Framing of Financial Bye Laws for guidance of other District Departments in consultation with the Provincial Government
- (4) Examination and advice on matters, affecting directly or indirectly the finances of the District like:-
 - (a) Grants, contribution, other allowances and honoraria. Contingencies recoveries from and payment to District Department and cases relating to money matters generally such as defalcation, embezzlements and other losses.

- (b) Emoluments and allowances within the policy framework of the Provincial Government.
- (5) Administration of District revenues excluding Provincial taxes, cess, fees and various levies.
- (6) Assets and liabilities of the district.
- (7) Communication of financial sanctions within the authorized and released budget.
- (8) Proposals for District Taxation excluding Provincial taxes, cess, fees and various levies.
- (9) Preparation of District Budget in consultation with the Provincial Government.
- (10) Preparation of supplementary estimates and demands for excess grants in consultation with the Provincial Government within the share of respective district.
- (11) Appropriation and re-appropriations within the Grant its communication to Provincial Finance Department.
- (12) Abolition of posts.
- (13) Supervision and maintenance of district accounts in accordance with such principles and methods as the Government of KPK Finance Department in consultation with Account General of KPK may prescribe.
- (14) Arranging Audit of receipts and expenditures.
- (15) District Public Accounts Committees.
- (16) Reports of Internal and External Audit and its communication to Provincial Finance Department.
- (17) Authentication of audit copies within authorized and released grant.
- (18) Assistance in compiling District Annual Development Plan.
- (19) Processing the development schemes and their approval from competent fora.
- (20) Examination of schemes of new expenditure
- (21) Reconciliation of monthly and annual accounts of receipts and expenditures with District Accounts officers/local fund.
- (22) Audit matters relating to Departmental Accounts Committee and audit paras.
- (23) Services matters having financial implications in accordance with rules and policy of the government.
- (24) Any other functions that may be assigned to the District Government.

PLANNING

- (1) Formulation and approval of Annual Development Plans for the District.
- (2) Identification, appraisal, approval of districts specific envelopment projects according to the national and provincial policy and plans.
- (3) Policy procedure and coordination work relating to ADP and its reviews.
- (4) Appropriation and re-appropriation of development funds.
- (5) Linkages with other line departments in District.
- (6) Developing themes for strategic planning.
- (7) Implementation and monitoring progress of the projects approved at district level.
- (8) Maintenance liaison with provincial headquarters (P&DD).
- (9) Seeking advice on economic issues.
- (10) Seeking expert opinion from the provincial Headquarters on issues of proper exploitation of district resources, prioritization of development goals and policy analysis etc.

SIXTEEN STEP—BUDGET CYCLE

1. Review and Stakeholder Consultation by the concerned department / office
2. Issuance of the Budget Call Letter by F&P Department
3. Estimates of Receipts
4. Estimates of Expenditure
5. Draft Development Project
6. Submission of Projects by CCBs
7. Statement of New Expenditure
8. Re-appropriation and Supplementary Budget
9. Communication of Transfers by Provincial Government through Provincial Finance Commission Award
10. Preparation of Draft Budget by F&P Department
11. Review by the Council through Budget & Finance Committee of the House
12. Input from Public and Government
13. Revision and Changes in the Budget

14. Presentation of the Final Budget before the Council
15. Approval / Amendment by the Council
16. Communication of Grants through Authentication of Authorized Expenditure

THE BUDGET & ITS TYPES

Definition

Conventionally, a budget is a financial report containing estimates of Income & Expenses or a plan for coordinating Resource Generation & Utilization. In other words, it is a financial plan incorporating receipts (cash in-flow) and outlays (cash out-flow) in a fiscal period (two years, one year, six months, three months).

Types of Budget

1. Line-Item Budget

The traditional organizational budget is activity oriented. Individual expenses are classified and assigned to basic budget lines such as personnel, utilities, phone, materials etc. These expense lines are gathered into more inclusive categories and are reported by organizational unit--for example, by section, department, or division. The various grants like Jute Tats, Furniture, Science equipments, special repair.

2. Zero Based Budgeting

A method of budgeting in which all expenditures must be justified each new period, as opposed to only explaining the amounts requested in excess of the previous period's fund year. That is, funding would have a base at zero. A department would have to show why it's funding efficiently helps the organisation toward its goals. ZBB is especially encouraged for Government budgets because expenditures can easily run out of control if it is automatically assumed what was spent last year must be spent this year.

3. Project Budgeting

The goals of any project include bringing the project in on time and under or on budget. To accomplish these sometimes-conflicting goals requires:

- a realistic initial project financial budget
- a feasible project time frame
- a budgetary plan linked to project activities
- an understanding of the relationship between completion time and project activities and their respective costs
- a methodology to track the variance between activity cost and budget
- Project budgets are typically constructed in one of three ways:
 - Through top-down budget building
 - Through bottom-up budget building
 - Through a budget request process [combination of 1. and 2.]

Various projects like Education Sector Reforms (Education for all, Technical Stream, Teachers Education, Basic Facilities, Revamping of Science Education and the latest component added, Terms of Partnership).

4. Performance Budgeting

Performance budgeting requires the identification of goals for budget activities, and the translation of these goals into normative output indicators. The output indicators become the performance targets against which managers are judged - the benchmarks for management. Such output indicators should be identified as part of the transparent budget process.

All devolved departments mainly depend on the resources provided through Provincial Finance Commission Award to the District Governments. Generally, the Budget is incremental in its nature but the following schemes are utilized for various activities carried out for specific objectives.

Abbottabad is one of the pilot districts where the experiment of setting specific targets and their achievement through performance measures is being implemented and evaluated with the help of performance indicators. In total 19 drawing and disbursing offices managing various departments/offices of different levels have been incorporating in this in most modern stream of budgeting.

Provincial Finance Commission Award

- **PFC & Composition of PFC**

In wake of the Devolution Of Powers Plan and its subsequent implementation through Local Government Ordinance 2001 vide section 120-B, the Provincial Finance Commission got established to allocate financial resources to the Districts from Provincial Allocable Amount on the basis of:-

- Population
- Backwardness
- Lag in infrastructure

Equity being the spirit behind the institution of PFC, the latest weightage given to the above three parameters is 60%, 20% and 20% respectively under the last PFC Award 2009-10. The need analysis for development and non-development requirements of the Districts is evaluated periodically. Upto 2009-10, the composition of Provincial Finance Commission was as under:-

i)	Minister for Finance, Govt of KPK	Chairman
ii)	Secretary to Government of KPK, LG&RD Department,	Member
iii)	Secretary to Government of KPK, P&D Department,	Member
iv)	Secretary to Government of KPK, Finance Department,	Member/ Secretary
v)	Dr. Muhammad Zubair Khan	Member
vi)	Mr. Saeed Ullah Jan	Member
vii)	Prof. (Rtd.) Rashid Ahmad Ghouri	Member
viii)	Sahibzada Tariqullah, Nazim District Dir (Upper)	Member
ix)	Mr. Niamatullah Khan, Nazim Town II Bannu.	Member
x)	Pir Khan Tanoli, Nazim Union Council, Pind Kargo Khan, Abbottabad	Member

The management of financial resources placed at the disposal of the District Government and their further allocation and re-allocation is the jurisdiction of the Finance & Planning Department at the district level. There is an officially conformed system of reconciliation of all receipts and expenditure updated through various performas under Fiscal Transfer Rules.

THE VIEWPOINT OF STUDY

The Post Budget Analysis of the Current & Development Budget alongwith
Expenditure and PFC Award for 2009-10 & 2010-11 in respect of

following Districts:

1. Abbottabad
2. Haripur
3. Mansehra
4. Battagram

CURRENT & DEVELOPMENT BUDGET (Summary)

District-wise Comparison

1. Summary of Current & Development Budget alongwith PFC Award
2. Pictorial View

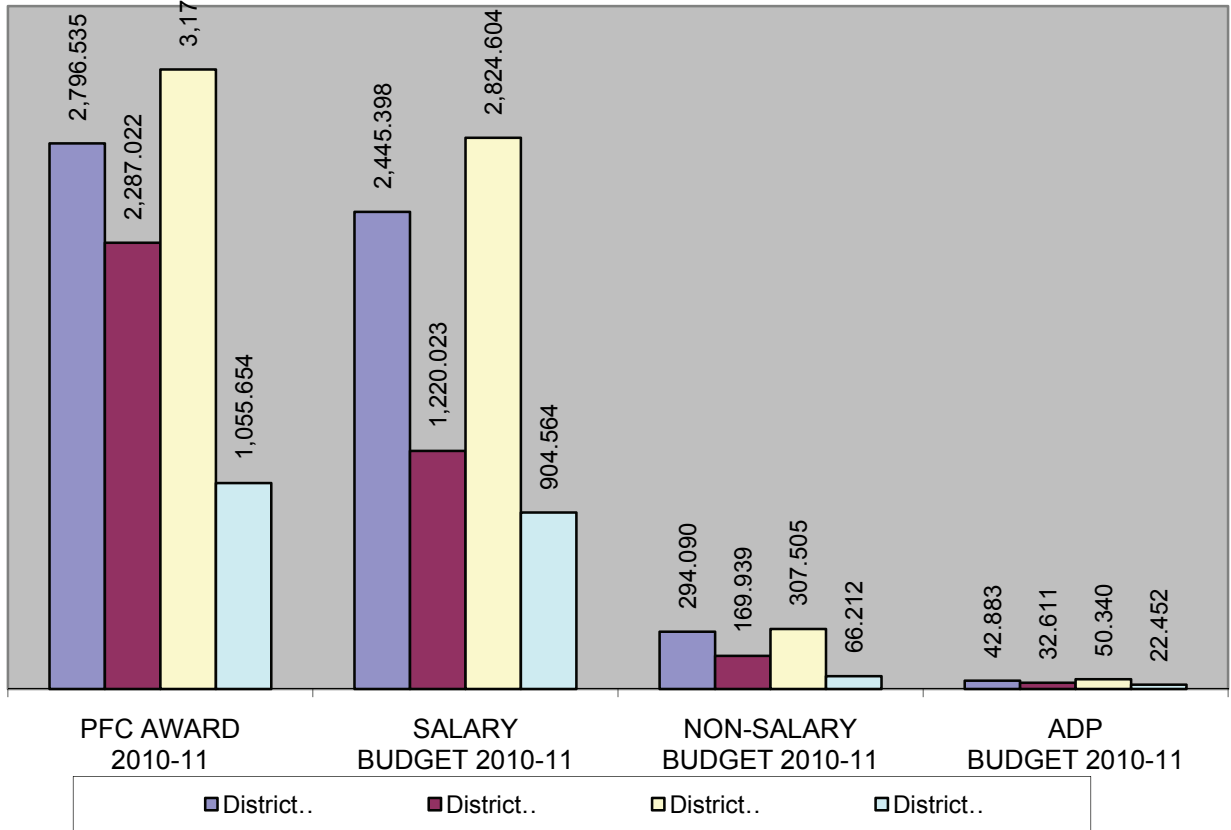
SALARY, NON-SALARY, ADP AND PFC AWARD 2010-11

DISTRICT-WISE COMPARISON

AMOUNT IN MILLION

Budget	District Abbottabad	District Haripur	District Mansehra	District Battagram
PFC AWARD 2010-11	2,796.535	2,287.022	3,175.126	1,055.654
SALARY BUDGET 2010- 11	2,445.398	1,220.023	2,824.604	904.564
NON-SALARY BUDGET 2010- 11	294.090	169.939	307.505	66.212
ADP BUDGET 2010- 11	42.883	32.611	50.340	22.452

SALARY, NON-SALARY, ADP AND PFC AWARD 2010-11 Amount in
DISTRICT-WISE COMPARISON



CURRENT BUDGET (SALARY COMPONENT)

DISTRICT ABBOTTABAD

1. Budget Estimates
2. Budget vs Expenditure
3. Pictorial View

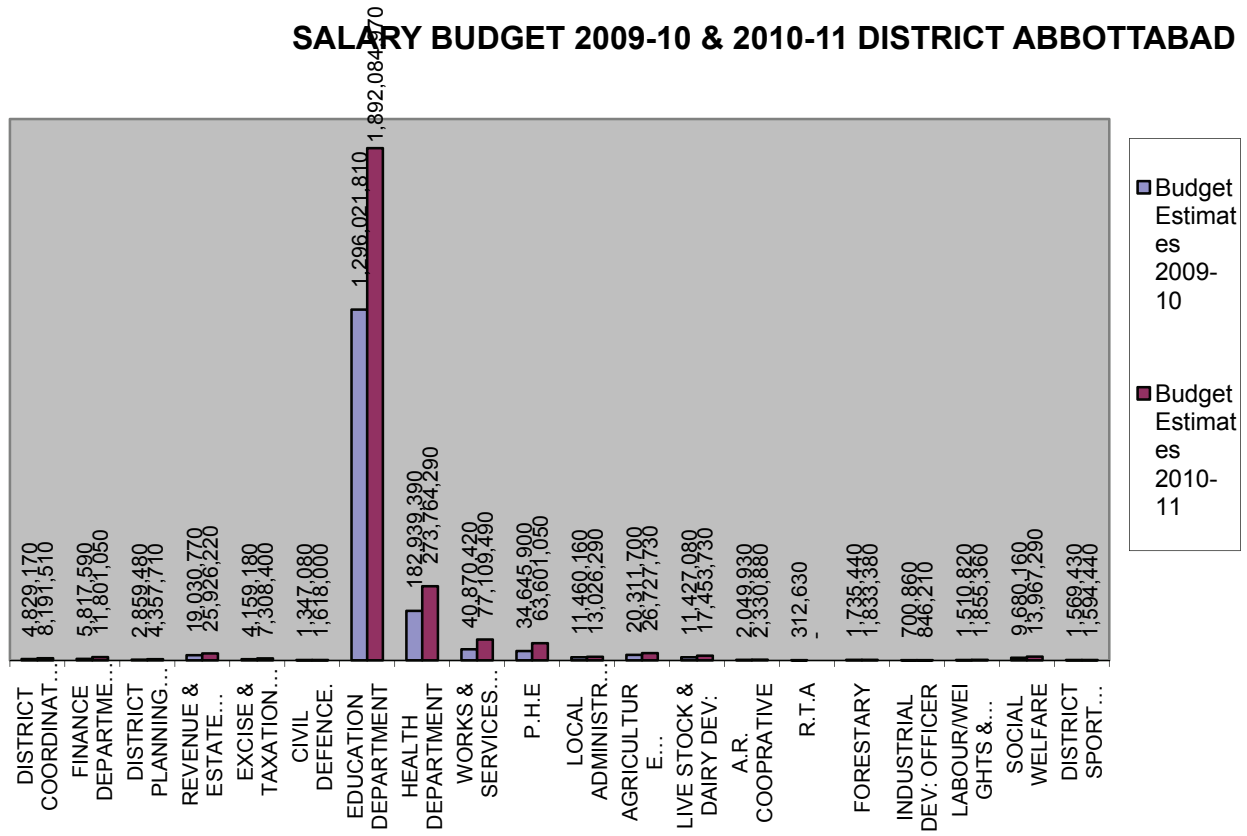
DEPARTMENT/SECTOR WISE BUDGET ANALYSIS FOR 2009-10 & 2010-11 (SALARY)

DISTRICT ABBOTTABAD

AMOUNT IN RUPEES

SNO	Name of Department	Budget Estimates 2009-10	Budget Estimates 2010-11	%age Increase/Decrease
1	DISTRICT COORDINATION OFFICER	4,829,170	8,191,510	41.0
2	FINANCE DEPARTMENT.	5,817,590	11,801,050	50.7
3	DISTRICT PLANNING OFFICER.	2,859,480	4,357,710	34.4
4	REVENUE & ESTATE OFFICE	19,030,770	25,926,220	26.6
5	EXCISE & TAXATION OFFICER.	4,159,180	7,308,400	43.1
6	CIVIL DEFENCE.	1,347,080	1,618,000	16.7
7	EDUCATION DEPARTMENT	1,296,021,810	1,892,084,970	31.5
8	HEALTH DEPARTMENT	182,939,390	273,764,290	33.2
9	WORKS & SERVICES DEPARTMENT	40,870,420	77,109,490	47.0
10	P.H.E	34,645,900	63,601,050	45.5
11	LOCAL ADMINISTRATION	11,460,160	13,026,290	12.0
12	AGRICULTURE DEPARTMENT	20,311,700	26,727,730	24.0
13	LIVE STOCK & DAIRY DEV:	11,427,080	17,453,730	34.5
14	A.R. COOPRATIVE	2,049,930	2,330,880	12.1
15	R.T.A	312,630	-	
16	FORESTARY	1,735,440	1,833,380	5.3
17	INDUSTRIAL DEV: OFFICER	700,860	846,210	17.2
18	LABOUR/WEIGHTS & MEASURES	1,510,820	1,855,360	18.6
19	SOCIAL WELFARE	9,680,160	13,967,290	30.7
20	DISTRICT SPORT OFFICER	1,569,430	1,594,440	1.6
TOTAL		1,653,279,000	2,445,398,000	32.4

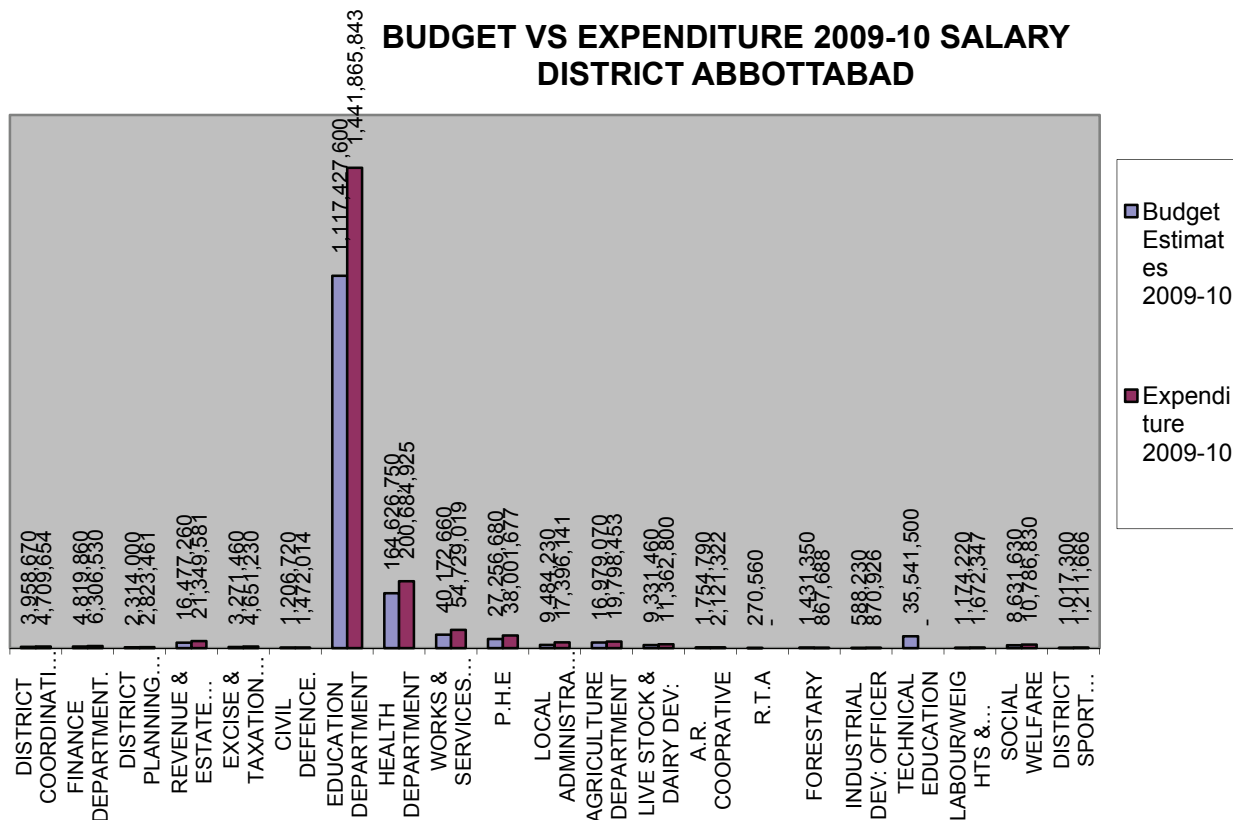
SALARY BUDGET 2009-10 & 2010-11 DISTRICT ABBOTTABAD



DEPARTMENT-WISE BUDGET vs EXPENDITURE 2009-10 (SALARY)**DISTRICT ABBOTTABAD****AMOUNT IN RUPEES**

SNO	Name of Department	Budget Estimates 2009-10	Expenditure 2009-10	Diff (Budget - Exp)
1	DISTRICT COORDINATION OFFICER	3,958,670	4,709,654	(750,984)
2	FINANCE DEPARTMENT.	4,819,860	6,306,530	(1,486,670)
3	DISTRICT PLANNING OFFICER.	2,314,000	2,823,461	(509,461)
4	REVENUE & ESTATE OFFICE	16,477,260	21,349,581	(4,872,321)
5	EXCISE & TAXATION OFFICER.	3,271,460	4,651,230	(1,379,770)
6	CIVIL DEFENCE.	1,206,720	1,472,014	(265,294)
7	EDUCATION DEPARTMENT	1,117,427,600	1,441,865,843	(324,438,243)
8	HEALTH DEPARTMENT	164,626,750	200,684,925	(36,058,175)
9	WORKS & SERVICES DEPARTMENT	40,172,660	54,729,019	(14,556,359)
10	P.H.E	27,256,680	38,001,677	(10,744,997)
11	LOCAL ADMINISTRATION	9,484,230	17,396,141	(7,911,911)
12	AGRICULTURE DEPARTMENT	16,979,070	19,798,453	(2,819,383)
13	LIVE STOCK & DAIRY DEV:	9,331,460	11,362,800	(2,031,340)
14	A.R. COOPRATIVE	1,754,790	2,121,322	(366,532)
15	R.T.A	270,560	-	270,560
16	FORESTARY	1,431,350	867,688	563,662
17	INDUSTRIAL DEV: OFFICER	588,230	870,926	(282,696)
18	TECHNICAL EDUCATION	35,541,500	-	35,541,500
19	LABOUR/WEIGHTS & MEASURES	1,174,220	1,672,347	(498,127)
20	SOCIAL WELFARE	8,631,630	10,786,830	(2,155,200)
21	DISTRICT SPORT OFFICER	1,017,300	1,211,666	(194,366)
TOTAL		1,467,736,000	1,842,682,107	(374,946,107)

BUDGET VS EXPENDITURE 2009-10 SALARY DISTRICT ABBOTTABAD



CURRENT BUDGET (SALARY COMPONENT)

DISTRICT HARIPUR

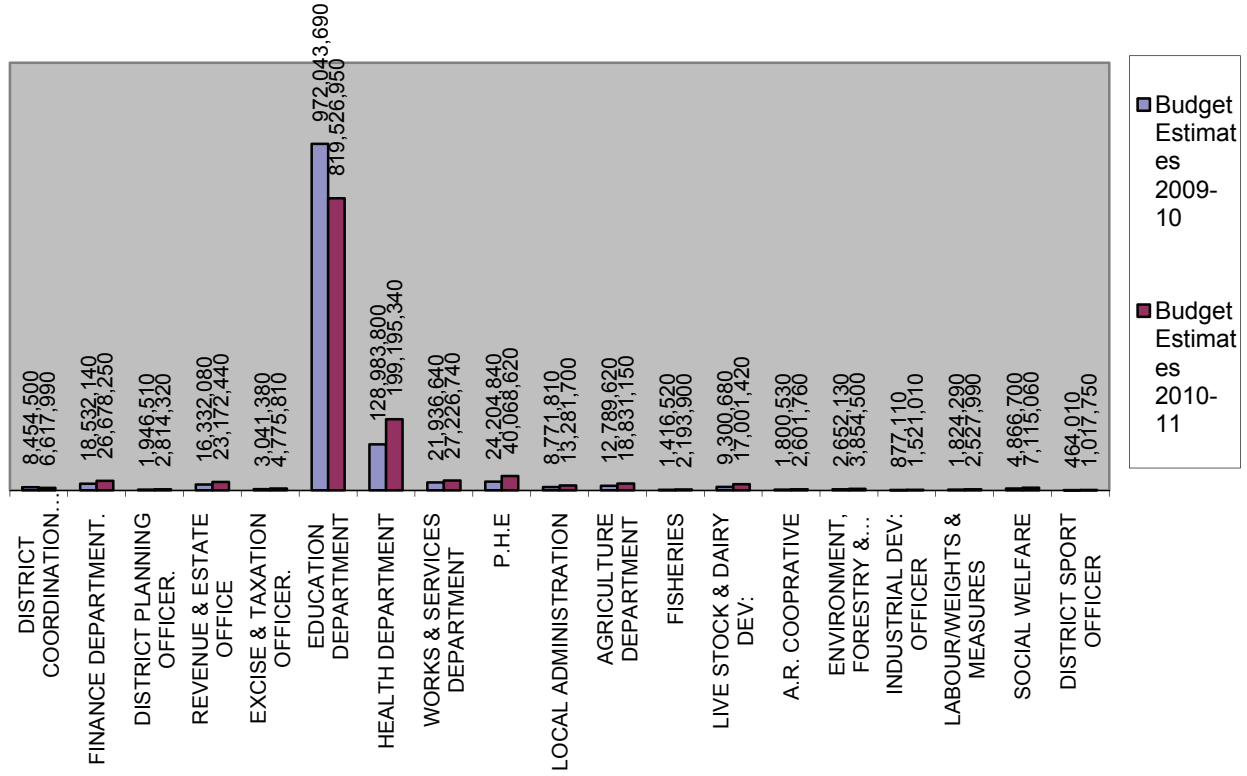
1. Budget Estimates
2. Budget vs Expenditure
3. Pictorial View

DEPARTMENT/SECTOR WISE BUDGET ANALYSIS FOR 2009-10 & 2010-11 (SALARY)
DISTRICT HARIPUR

AMOUNT IN RUPEES

SNO	Name of Department	Budget Estimates 2009-10	Budget Estimates 2010-11	%age Increase/Decrease
1	DISTRICT COORDINATION OFFICER	8,454,500	6,617,990	(27.8)
2	FINANCE DEPARTMENT.	18,532,140	26,678,250	30.5
3	DISTRICT PLANNING OFFICER.	1,946,510	2,814,320	30.8
4	REVENUE & ESTATE OFFICE	16,332,080	23,172,440	29.5
5	EXCISE & TAXATION OFFICER.	3,041,380	4,775,810	36.3
6	EDUCATION DEPARTMENT	972,043,690	819,526,950	(18.6)
7	HEALTH DEPARTMENT	128,983,800	199,195,340	35.2
8	WORKS & SERVICES DEPARTMENT	21,936,640	27,226,740	19.4
9	P.H.E	24,204,840	40,068,620	39.6
10	LOCAL ADMINISTRATION	8,771,810	13,281,700	34.0
11	AGRICULTURE DEPARTMENT	12,789,620	18,831,150	32.1
12	FISHERIES	1,416,520	2,193,900	35.4
13	LIVE STOCK & DAIRY DEV:	9,300,680	17,001,420	45.3
14	A.R. COOPRATIVE	1,800,530	2,601,760	30.8
15	ENVIRONMENT, FORESTRY & TRANSPORT	2,652,130	3,854,500	31.2
16	INDUSTRIAL DEV: OFFICER	877,110	1,521,010	42.3
17	LABOUR/WEIGHTS & MEASURES	1,824,290	2,527,990	27.8
18	SOCIAL WELFARE	4,866,700	7,115,060	31.6
19	DISTRICT SPORT OFFICER	464,010	1,017,750	54.4
TOTAL		1,240,238,980	1,220,022,700	(1.7)

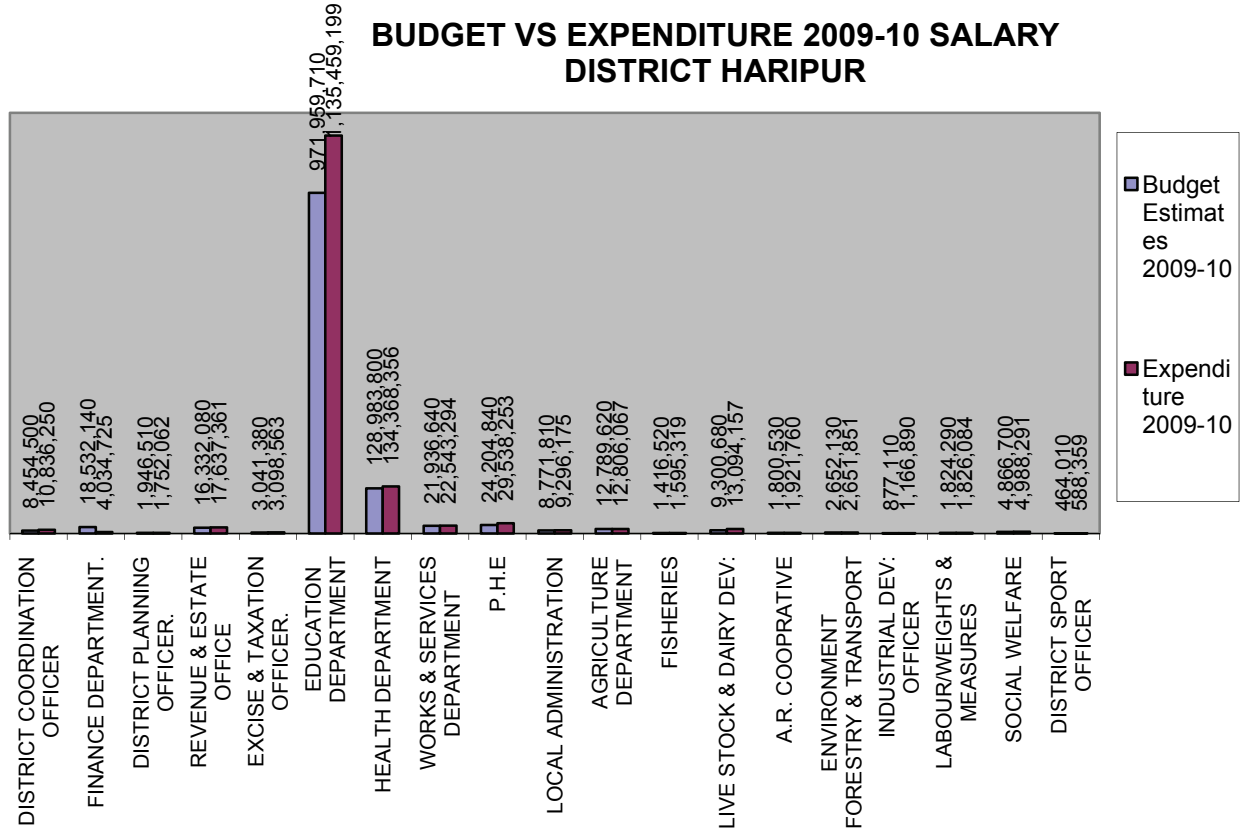
SALARY BUDGET 2009-10 & 2010-11 DISTRICT HARIPUR



DEPARTMENT-WISE BUDGET vs EXPENDITURE 2009-10 (SALARY)**DISTRICT HARIPUR****AMOUNT IN RUPEES**

SNO	Name of Department	Budget Estimates 2009-10	Expenditure 2009-10	Diff (Budget - Exp)
1	DISTRICT COORDINATION OFFICER	8,454,500	10,836,250	(2,381,750)
2	FINANCE DEPARTMENT.	18,532,140	4,034,725	14,497,415
3	DISTRICT PLANNING OFFICER.	1,946,510	1,752,062	194,448
4	REVENUE & ESTATE OFFICE	16,332,080	17,637,361	(1,305,281)
5	EXCISE & TAXATION OFFICER.	3,041,380	3,098,563	(57,183)
6	EDUCATION DEPARTMENT	971,959,710	1,135,459,199	(163,499,489)
7	HEALTH DEPARTMENT	128,983,800	134,368,356	(5,384,556)
8	WORKS & SERVICES DEPARTMENT	21,936,640	22,543,294	(606,654)
9	P.H.E	24,204,840	29,538,253	(5,333,413)
10	LOCAL ADMINISTRATION	8,771,810	9,296,175	(524,365)
11	AGRICULTURE DEPARTMENT	12,789,620	12,806,067	(16,447)
12	FISHERIES	1,416,520	1,595,319	(178,799)
13	LIVE STOCK & DAIRY DEV:	9,300,680	13,094,157	(3,793,477)
14	A.R. COOPRATIVE	1,800,530	1,921,760	(121,230)
15	ENVIRONMENT FORESTRY & TRANSPORT	2,652,130	2,651,851	279
16	INDUSTRIAL DEV: OFFICER	877,110	1,166,890	(289,780)
17	LABOUR/WEIGHTS & MEASURES	1,824,290	1,826,084	(1,794)
18	SOCIAL WELFARE	4,866,700	4,988,291	(121,591)
19	DISTRICT SPORT OFFICER	464,010	588,359	(124,349)
TOTAL		1,240,155,000	1,409,203,016	(169,048,016)

BUDGET VS EXPENDITURE 2009-10 SALARY DISTRICT HARIPUR



CURRENT BUDGET (SALARY COMPONENT)

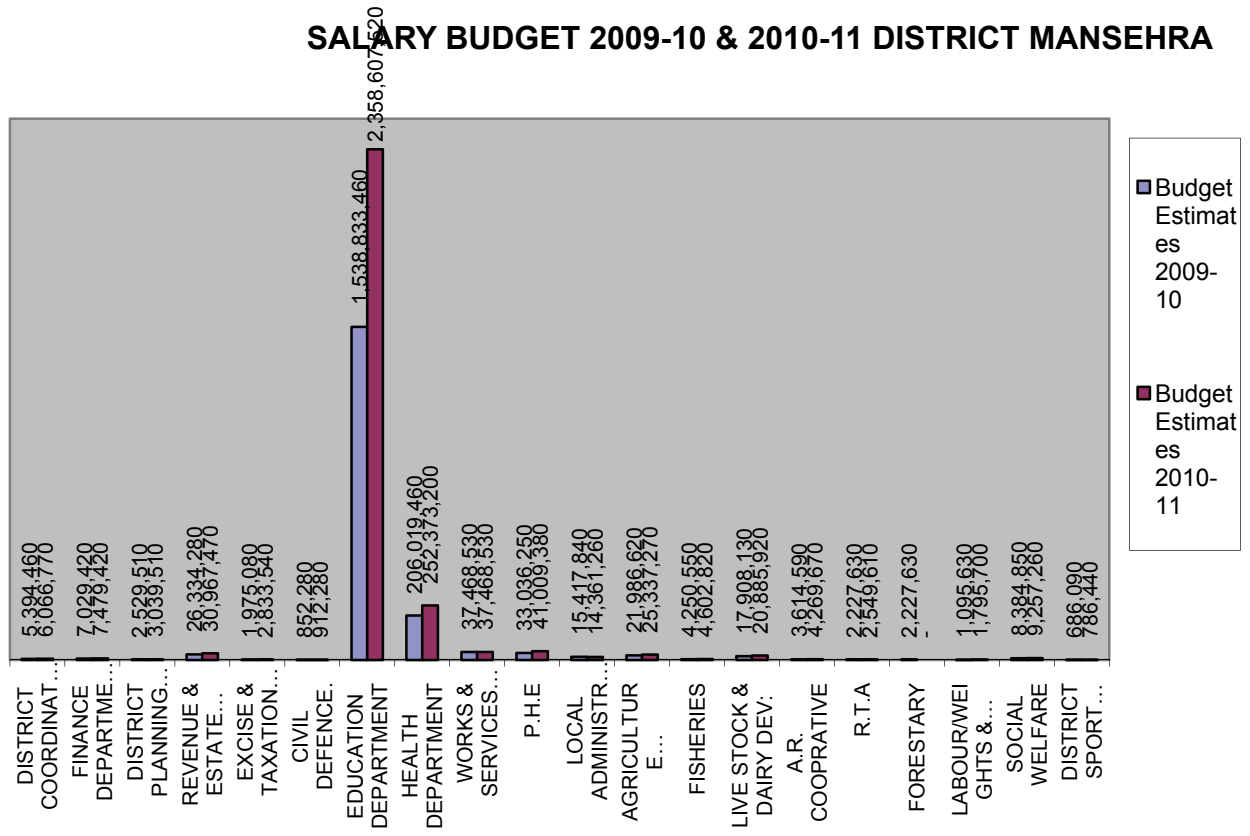
DISTRICT MANSEHRA

1. Budget Estimates
2. Budget vs Expenditure
3. Pictorial View

DEPARTMENT/SECTOR WISE BUDGET ANALYSIS FOR 2009-10 & 2010-11 (SALARY)**DISTRICT MANSEHRA****AMOUNT IN RUPEES**

SNO	Name of Department	Budget Estimates 2009-10	Budget Estimates 2010-11	%age Increase/ Decrease
1	DISTRICT COORDINATION OFFICER	5,394,460	6,066,770	11.1
2	FINANCE DEPARTMENT.	7,029,420	7,479,420	6.0
3	DISTRICT PLANNING OFFICER.	2,529,510	3,039,510	16.8
4	REVENUE & ESTATE OFFICE	26,334,280	30,967,470	15.0
5	EXCISE & TAXATION OFFICER.	1,975,080	2,833,540	30.3
6	CIVIL DEFENCE.	852,280	912,280	6.6
7	EDUCATION DEPARTMENT	1,538,833,460	2,358,607,520	34.8
8	HEALTH DEPARTMENT	206,019,460	252,373,200	18.4
9	WORKS & SERVICES DEPARTMENT	37,468,530	37,468,530	-
10	P.H.E	33,036,250	41,009,380	19.4
11	LOCAL ADMINISTRATION	15,417,840	14,361,260	(7.4)
12	AGRICULTURE DEPARTMENT	21,986,620	25,337,270	13.2
13	FISHERIES	4,250,550	4,602,820	7.7
14	LIVE STOCK & DAIRY DEV:	17,908,130	20,885,920	14.3
15	A.R. COOPRATIVE	3,614,590	4,269,670	15.3
16	R.T.A	2,227,630	2,549,610	12.6
17	FORESTARY	2,227,630	-	-
18	LABOUR/WEIGHTS & MEASURES	1,095,630	1,795,700	39.0
19	SOCIAL WELFARE	8,384,850	9,257,260	9.4
20	DISTRICT SPORT OFFICER	686,090	786,440	12.8
TOTAL		1,937,272,290	2,824,603,570	31.4

SALARY BUDGET 2009-10 & 2010-11 DISTRICT MANSEHRA

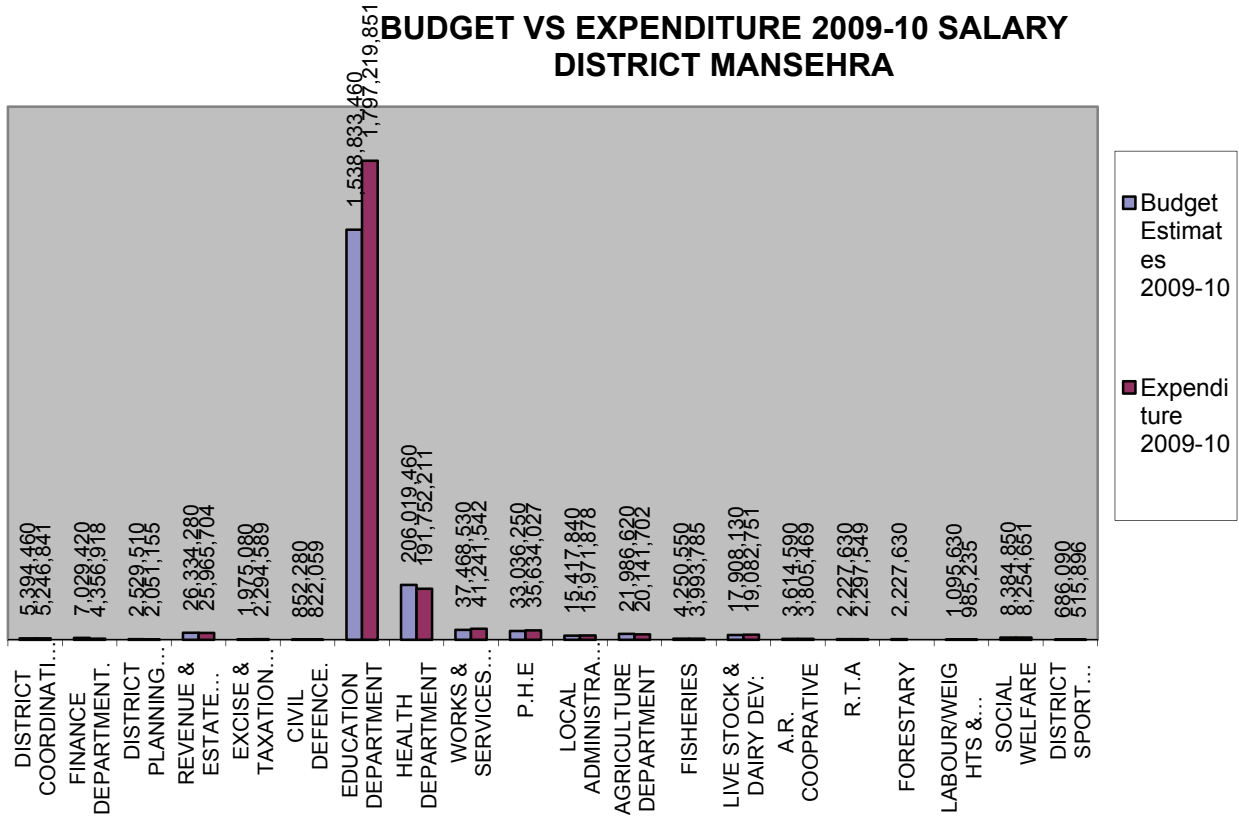


DEPARTMENT-WISE BUDGET vs EXPENDITURE 2009-10 (SALARY)
DISTRICT MANSEHRA

AMOUNT IN RUPEES

SNO	Name of Department	Budget Estimates 2009-10	Expenditure 2009-10	Diff (Budget - Exp)
1	DISTRICT COORDINATION OFFICER	5,394,460	5,246,841	147,619
2	FINANCE DEPARTMENT.	7,029,420	4,356,918	2,672,502
3	DISTRICT PLANNING OFFICER.	2,529,510	2,051,155	478,355
4	REVENUE & ESTATE OFFICE	26,334,280	25,965,704	368,576
5	EXCISE & TAXATION OFFICER.	1,975,080	2,294,589	(319,509)
6	CIVIL DEFENCE.	852,280	822,059	30,221
7	EDUCATION DEPARTMENT	1,538,833,460	1,797,219,851	(258,386,391)
8	HEALTH DEPARTMENT	206,019,460	191,752,211	14,267,249
9	WORKS & SERVICES DEPARTMENT	37,468,530	41,241,542	(3,773,012)
10	P.H.E	33,036,250	35,634,027	(2,597,777)
11	LOCAL ADMINISTRATION	15,417,840	15,971,878	(554,038)
12	AGRICULTURE DEPARTMENT	21,986,620	20,141,702	1,844,918
13	FISHERIES	4,250,550	3,993,785	256,765
14	LIVE STOCK & DAIRY DEV:	17,908,130	19,082,751	(1,174,621)
15	A.R. COOPRATIVE	3,614,590	3,805,469	(190,879)
16	R.T.A	2,227,630	2,297,549	(69,919)
17	FORESTARY	2,227,630		2,227,630
18	LABOUR/WEIGHTS & MEASURES	1,095,630	985,235	110,395
19	SOCIAL WELFARE	8,384,850	8,254,651	130,199
20	DISTRICT SPORT OFFICER	686,090	515,896	170,194
TOTAL		1,937,272,290	2,181,633,813	(244,361,523)

BUDGET VS EXPENDITURE 2009-10 SALARY DISTRICT MANSEHRA



CURRENT BUDGET (SALARY COMPONENT)
DISTRICT BATAGRAM

1. Budget Estimates
2. Budget vs Expenditure
3. Pictorial View

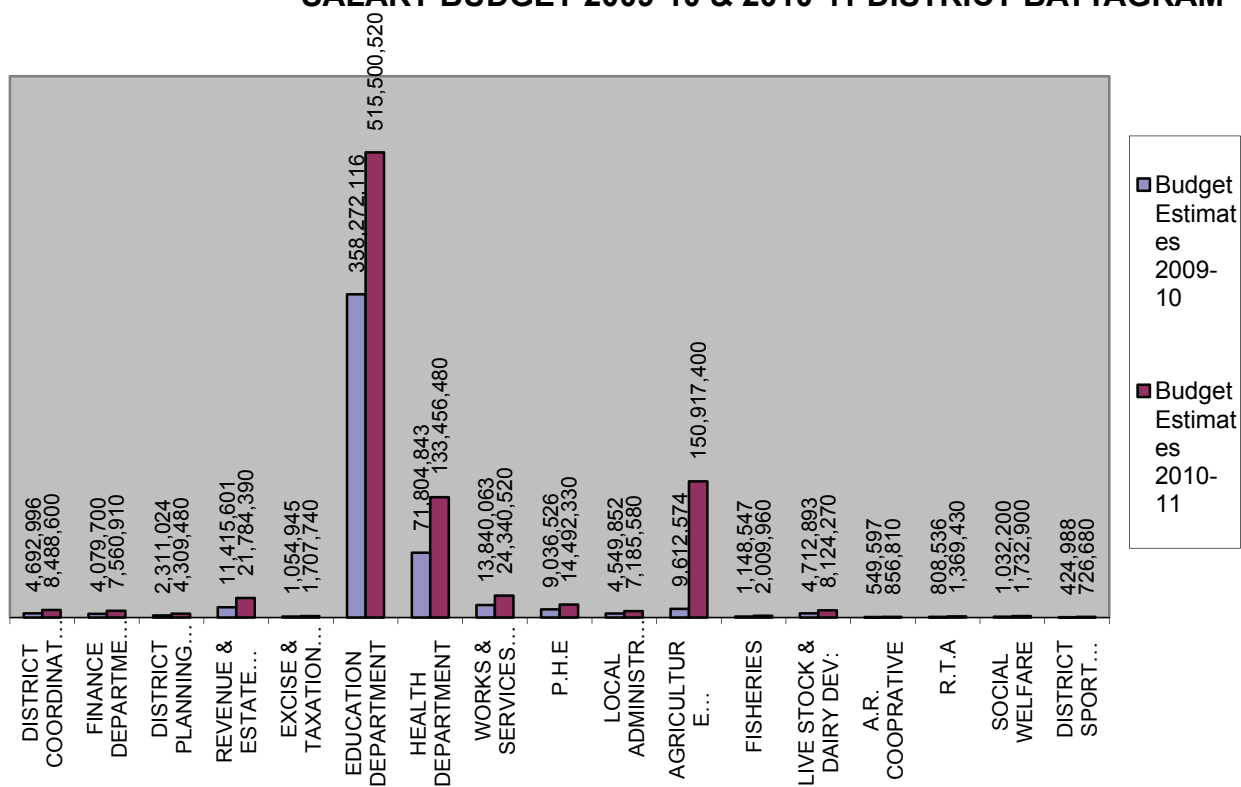
DEPARTMENT/SECTOR WISE BUDGET ANALYSIS FOR 2009-10 & 2010-11 (SALARY)

DISTRICT BATAGRAM

AMOUNT IN RUPEES

SNO	Name of Department	Budget Estimates 2009-10	Budget Estimates 2010-11	%age Increase/Decrease
1	DISTRICT COORDINATION OFFICER	4,692,996	8,488,600	44.7
2	FINANCE DEPARTMENT.	4,079,700	7,560,910	46.0
3	DISTRICT PLANNING OFFICER.	2,311,024	4,309,480	46.4
4	REVENUE & ESTATE OFFICE	11,415,601	21,784,390	47.6
5	EXCISE & TAXATION OFFICER.	1,054,945	1,707,740	38.2
6	EDUCATION DEPARTMENT	358,272,116	515,500,520	30.5
7	HEALTH DEPARTMENT	71,804,843	133,456,480	46.2
8	WORKS & SERVICES DEPARTMENT	13,840,063	24,340,520	43.1
9	P.H.E	9,036,526	14,492,330	37.6
10	LOCAL ADMINISTRATION	4,549,852	7,185,580	36.7
11	AGRICULTURE DEPARTMENT	9,612,574	150,917,400	93.6
12	FISHERIES	1,148,547	2,009,960	42.9
13	LIVE STOCK & DAIRY DEV:	4,712,893	8,124,270	42.0
14	A.R. COOPRATIVE	549,597	856,810	35.9
15	R.T.A	808,536	1,369,430	41.0
16	SOCIAL WELFARE	1,032,200	1,732,900	40.4
17	DISTRICT SPORT OFFICER	424,988	726,680	41.5
TOTAL		499,347,001	904,564,000	44.8

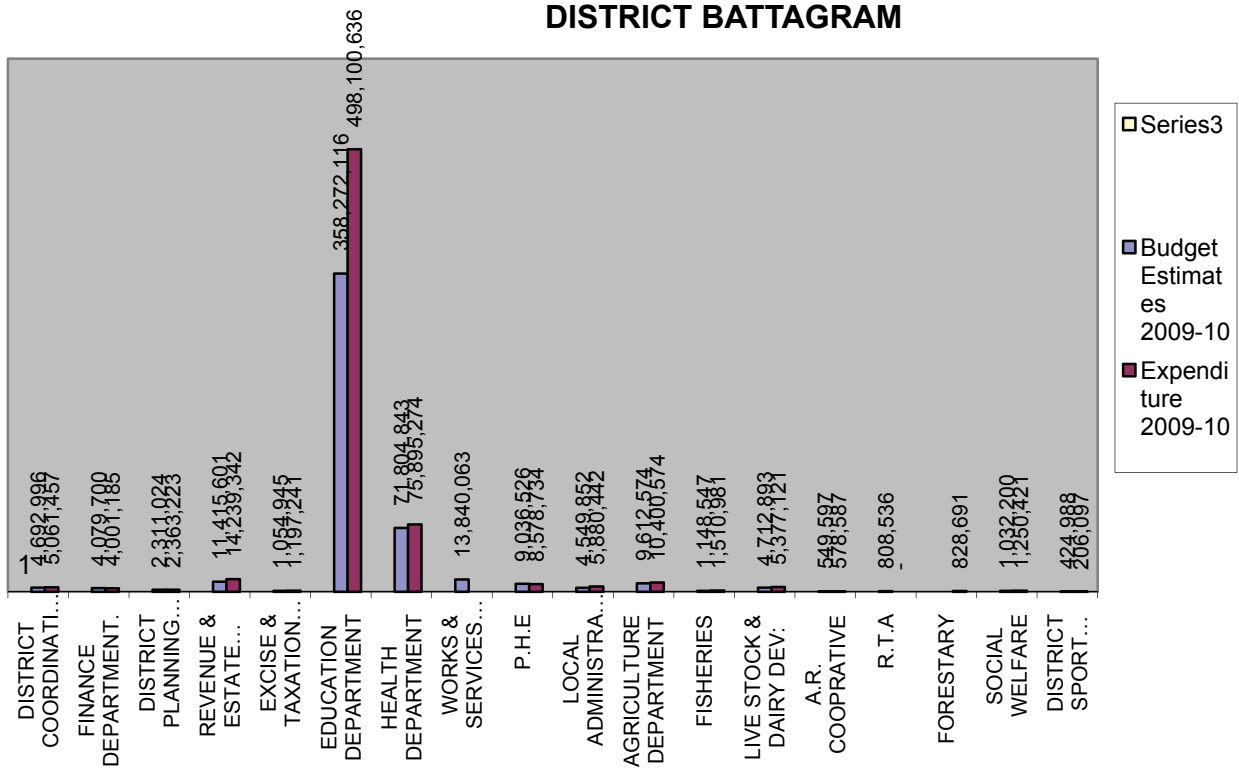
SALARY BUDGET 2009-10 & 2010-11 DISTRICT BATTAGRAM



DEPARTMENT-WISE BUDGET vs EXPENDITURE 2009-10 (SALARY)**DISTRICT BATAGRAM****AMOUNT IN RUPEES**

SNO	Name of Department	Budget Estimates 2009-10	Expenditure 2009-10	Diff (Budget - Exp)
1	DISTRICT COORDINATION OFFICER	4,692,996	5,061,457	(368,461)
2	FINANCE DEPARTMENT.	4,079,700	4,001,185	78,515
3	DISTRICT PLANNING OFFICER.	2,311,024	2,363,223	(52,199)
4	REVENUE & ESTATE OFFICE	11,415,601	14,239,342	(2,823,741)
5	EXCISE & TAXATION OFFICER.	1,054,945	1,197,241	(142,296)
6	EDUCATION DEPARTMENT	358,272,116	498,100,636	(139,828,520)
7	HEALTH DEPARTMENT	71,804,843	75,895,274	(4,090,431)
8	WORKS & SERVICES DEPARTMENT	13,840,063		13,840,063
9	P.H.E	9,036,526	8,578,734	457,792
10	LOCAL ADMINISTRATION	4,549,852	5,880,442	(1,330,590)
11	AGRICULTURE DEPARTMENT	9,612,574	10,400,574	(788,000)
12	FISHERIES	1,148,547	1,510,981	(362,434)
13	LIVE STOCK & DAIRY DEV:	4,712,893	5,377,121	(664,228)
14	A.R. COOPRATIVE	549,597	578,587	(28,990)
15	R.T.A	808,536	-	808,536
16	FORESTARY		828,691	(828,691)
17	SOCIAL WELFARE	1,032,200	1,250,421	(218,221)
18	DISTRICT SPORT OFFICER	424,988	206,097	218,891
TOTAL		499,347,001	635,470,006	(136,123,005)

BUDGET VS EXPENDITURE 2009-10 SALARY DISTRICT BATTAGRAM



CURRENT BUDGET (NON-SALARY COMPONENT)

DISTRICT ABBOTTABAD

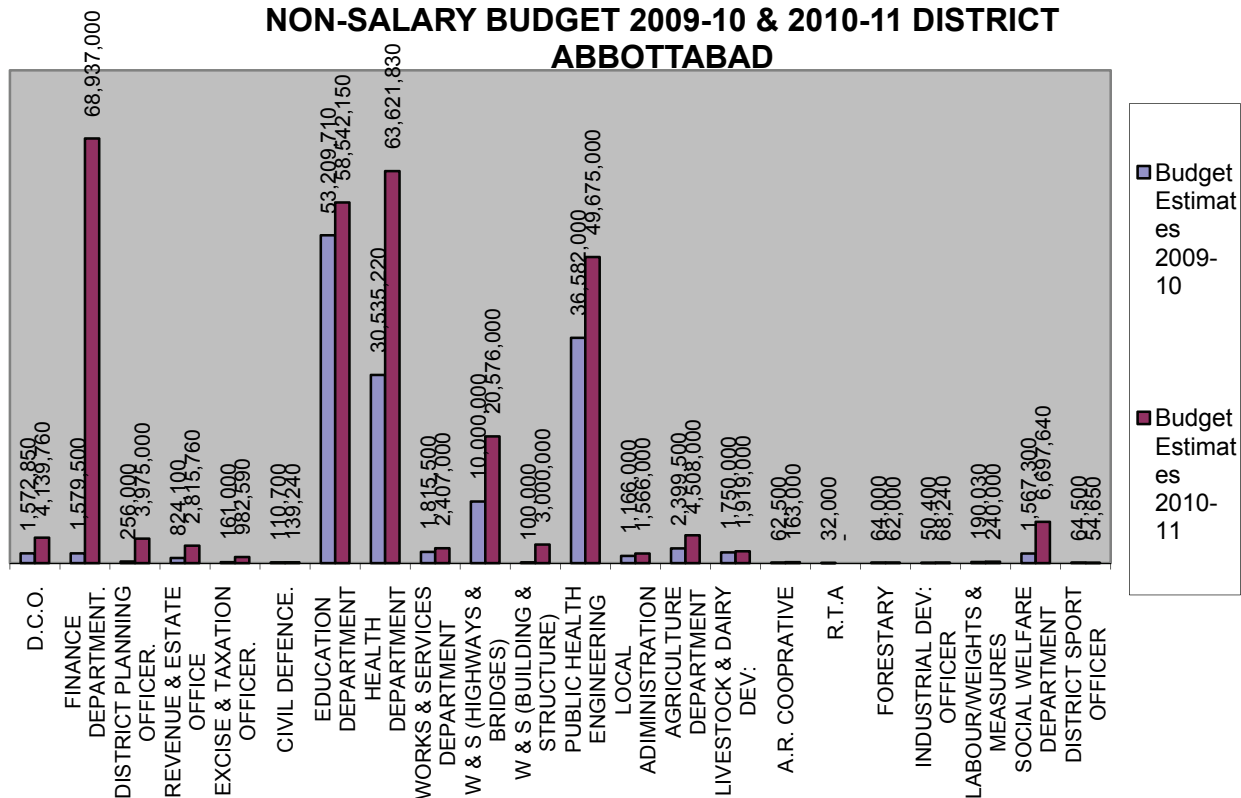
1. Budget Estimates
2. Budget vs Expenditure
3. Pictorial View

DEPARTMENT/SECTOR WISE BUDGET ANALYSIS FOR 2009-10 & 2010-11 (NON-SALARY)**DISTRICT ABBOTTABAD**

AMOUNT IN RUPEES

S.#	Name of Departments	Budget Estimates 2009-10	Budget Estimates 2010-11	%age Increase/ Decrease
1	D.C.O.	1,572,850	4,139,760	38.8
2	FINANCE DEPARTMENT.	1,579,500	68,937,000	31.0
3	DISTRICT PLANNING OFFICER.	256,000	3,975,000	-
4	REVENUE & ESTATE OFFICE	824,100	2,815,760	(12.1)
5	EXCISE & TAXATION OFFICER.	161,000	982,590	(17.4)
6	CIVIL DEFENCE.	110,700	139,240	(5.4)
7	EDUCATION DEPARTMENT	53,209,710	58,542,150	10.1
8	HEALTH DEPARTMENT	30,535,220	63,621,830	16.4
9	WORKS & SERVICES DEPARTMENT	1,815,500	2,407,000	24.2
10	W & S (HIGHWAYS & BRIDGES)	10,000,000	20,576,000	(100.0)
11	W & S (BUILDING & STRUCTURE)	100,000	3,000,000	-
12	PUBLIC HEALTH ENGINEERING	36,582,000	49,675,000	34.2
13	LOCAL ADMINISTRATION	1,166,000	1,566,000	-
14	AGRICULTURE DEPARTMENT	2,399,500	4,508,000	3.3
15	LIVESTOCK & DAIRY DEV:	1,750,000	1,919,000	5.7
16	A.R. COOPRATIVE	62,500	163,000	(3.2)
17	R.T.A	32,000	-	(0.6)
18	FORESTARY	64,000	62,000	-
19	INDUSTRIAL DEV: OFFICER	50,400	68,240	(9.9)
20	LABOUR/WEIGHTS & MEASURES	190,030	240,000	(0.6)
21	SOCIAL WELFARE DEPARTMENT	1,567,300	6,697,640	3.2
22	DISTRICT SPORT OFFICER	64,500	54,650	(124.0)
GRAND TOTAL		144,092,810	294,089,860	8.7

NON-SALARY BUDGET 2009-10 & 2010-11 DISTRICT ABBOTTABAD

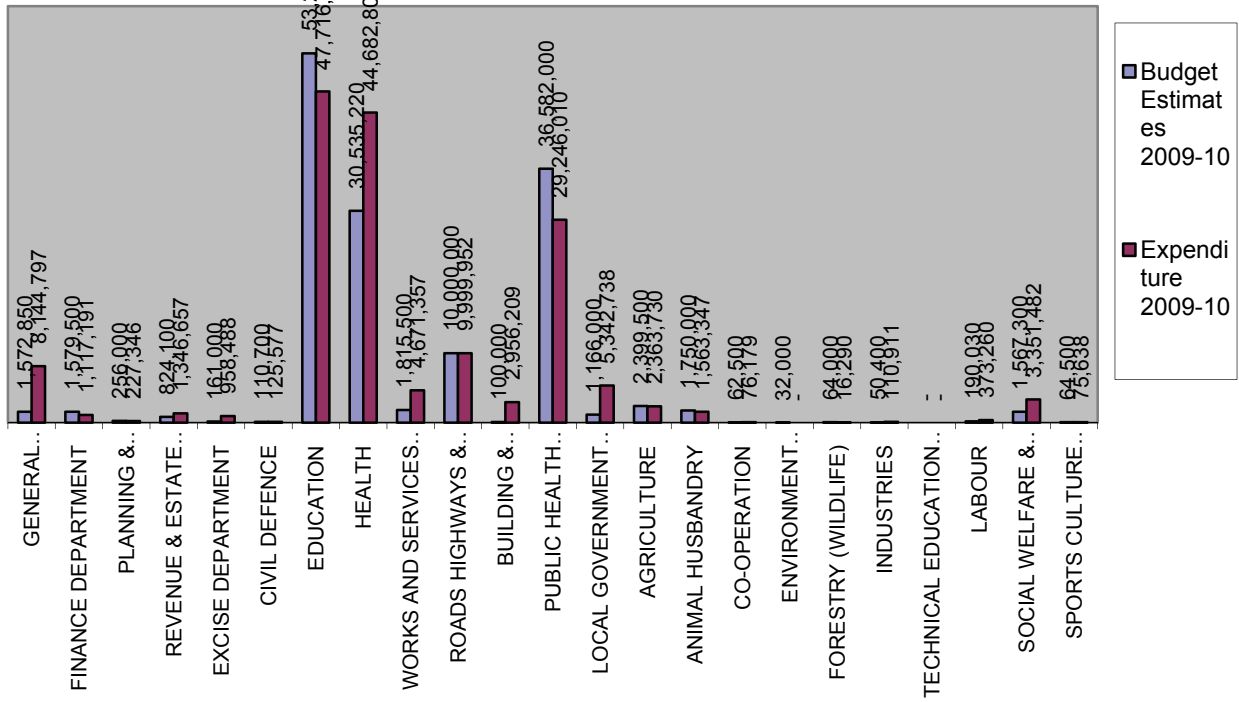


BUDGET vs EXPENDITURE FOR 2009-10 (NON-SALARY)**DISTRICT ABBOTTABAD**

AMOUNT IN RUPEES

S.#	Name of Departments	Budget Estimates 2009-10	Expenditure 2009-10	Diff (Budget-Exp)
1	GENERAL ADMINISTRATION	1,572,850	8,144,797	(6,571,947)
2	FINANCE DEPARTMENT	1,579,500	1,117,191	462,309
3	PLANNING & DEVELOPMENT DEPARTMENT	256,000	227,346	28,654
4	REVENUE & ESTATE DEPARTMENT	824,100	1,346,657	(522,557)
5	EXCISE DEPARTMENT	161,000	958,488	(797,488)
6	CIVIL DEFENCE	110,700	125,577	(14,877)
7	EDUCATION	53,209,710	47,716,177	5,493,533
8	HEALTH	30,535,220	44,682,801	(14,147,581)
9	WORKS AND SERVICES DEPARTMENT	1,815,500	4,671,357	(2,855,857)
10	ROADS HIGHWAYS & BRIDGES (REPAIR)	10,000,000	9,999,952	48
11	BUILDING & STRUCTURE(REPAIR)	100,000	2,956,209	(2,856,209)
12	PUBLIC HEALTH ENGINEERING	36,582,000	29,246,010	7,335,990
13	LOCAL GOVERNMENT DEPARTMENT	1,166,000	5,342,738	(4,176,738)
14	AGRICULTURE	2,399,500	2,363,730	35,770
15	ANIMAL HUSBANDRY	1,750,000	1,563,347	186,653
16	CO-OPERATION	62,500	76,179	(13,679)
17	ENVIRONMENT FORESTRY & TRANSPORT	32,000	-	32,000
18	FORESTRY (WILDLIFE)	64,000	16,290	47,710
19	INDUSTRIES	50,400	110,911	(60,511)
20	TECHNICAL EDUCATION AND MANPOWER	-	-	0
21	LABOUR	190,030	373,260	(183,230)
22	SOCIAL WELFARE & SPECIAL EDUCATION	1,567,300	3,351,482	(1,784,182)
23	SPORTS CULTURE TOURISM & MUSEUMS	64,500	75,638	(11,138)
GRAND TOTAL		144,092,810	164,466,137	(20,373,327)

BUDGET VS EXPENDITURE (NON-SALARY) 2009-10 DISTRICT ABBOTTABAD



CURRENT BUDGET (NON-SALARY COMPONENT)

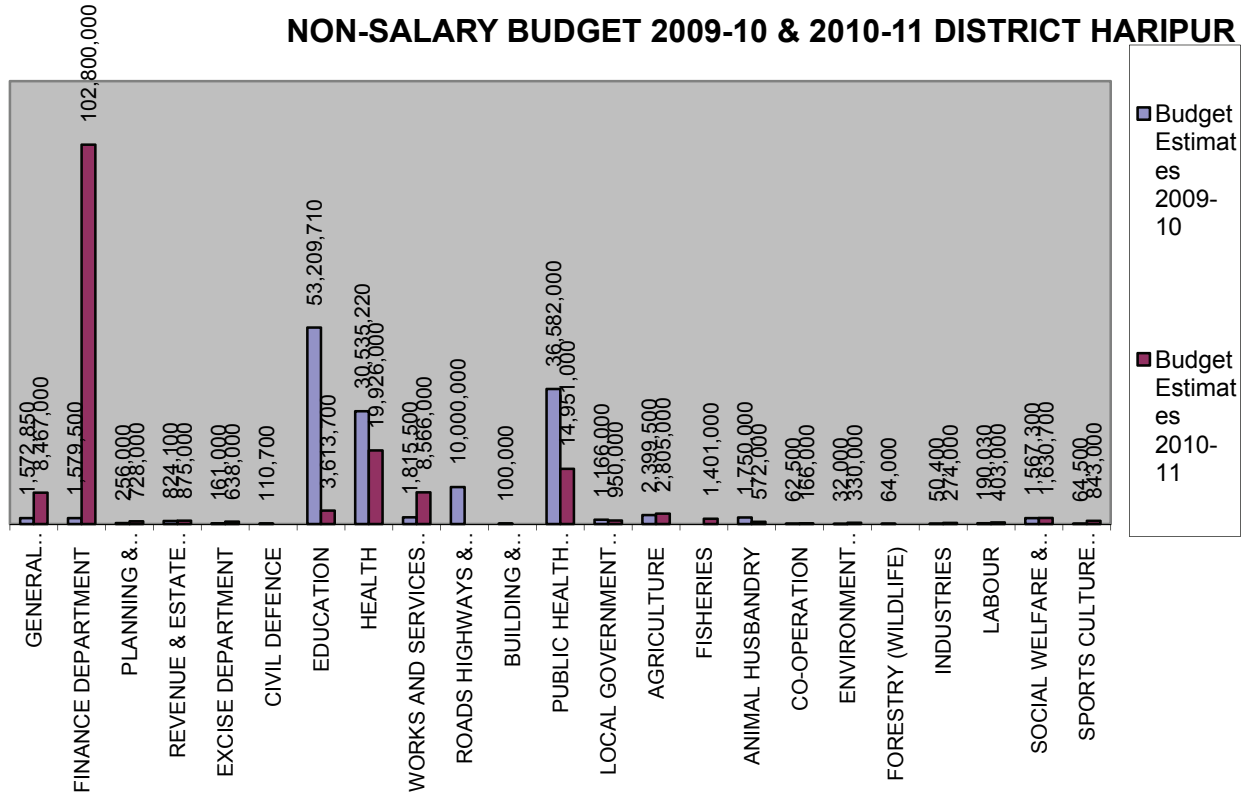
DISTRICT HARIPUR

1. Budget Estimates
2. Budget vs Expenditure
3. Pictorial View

DEPARTMENT/SECTOR WISE BUDGET ANALYSIS FOR 2009-10 & 2010-11 (NON-SALARY)**DISTRICT HARIPUR****AMOUNT IN RUPEES**

S.#	Name of Departments	Budget Estimates 2009-10	Budget Estimates 2010-11	%age Increase/ Decrease
1	GENERAL ADMINISTRATION	1,572,850	8,467,000	81.42
2	FINANCE DEPARTMENT	1,579,500	102,800,000	98.46
3	PLANNING & DEVELOPMENT DEPARTMENT	256,000	728,000	64.84
4	REVENUE & ESTATE DEPARTMENT	824,100	875,000	5.82
5	EXCISE DEPARTMENT	161,000	638,000	74.76
6	CIVIL DEFENCE	110,700		
7	EDUCATION	53,209,710	3,613,700	(1,372.44)
8	HEALTH	30,535,220	19,926,000	(53.24)
9	WORKS AND SERVICES DEPARTMENT	1,815,500	8,566,000	78.81
10	ROADS HIGHWAYS & BRIDGES (REPAIR)	10,000,000		
11	BUILDING & STRUCTURE(REPAIR)	100,000		
12	PUBLIC HEALTH ENGINEERING	36,582,000	14,951,000	(144.68)
13	LOCAL GOVERNMENT DEPARTMENT	1,166,000	950,000	(22.74)
14	AGRICULTURE	2,399,500	2,805,000	14.46
15	FISHERIES		1,401,000	100.00
16	ANIMAL HUSBANDRY	1,750,000	572,000	(205.94)
17	CO-OPERATION	62,500	166,000	62.35
18	ENVIRONMENT FORESTRY & TRANSPORT	32,000	330,000	90.30
19	FORESTRY (WILDLIFE)	64,000		
20	INDUSTRIES	50,400	274,000	81.61
21	LABOUR	190,030	403,000	52.85
22	SOCIAL WELFARE & SPECIAL EDUCATION	1,567,300	1,630,700	3.89
23	SPORTS CULTURE TOURISM & MUSEUMS	64,500	843,000	92.35
GRAND TOTAL		144,092,810	169,939,400	15.21

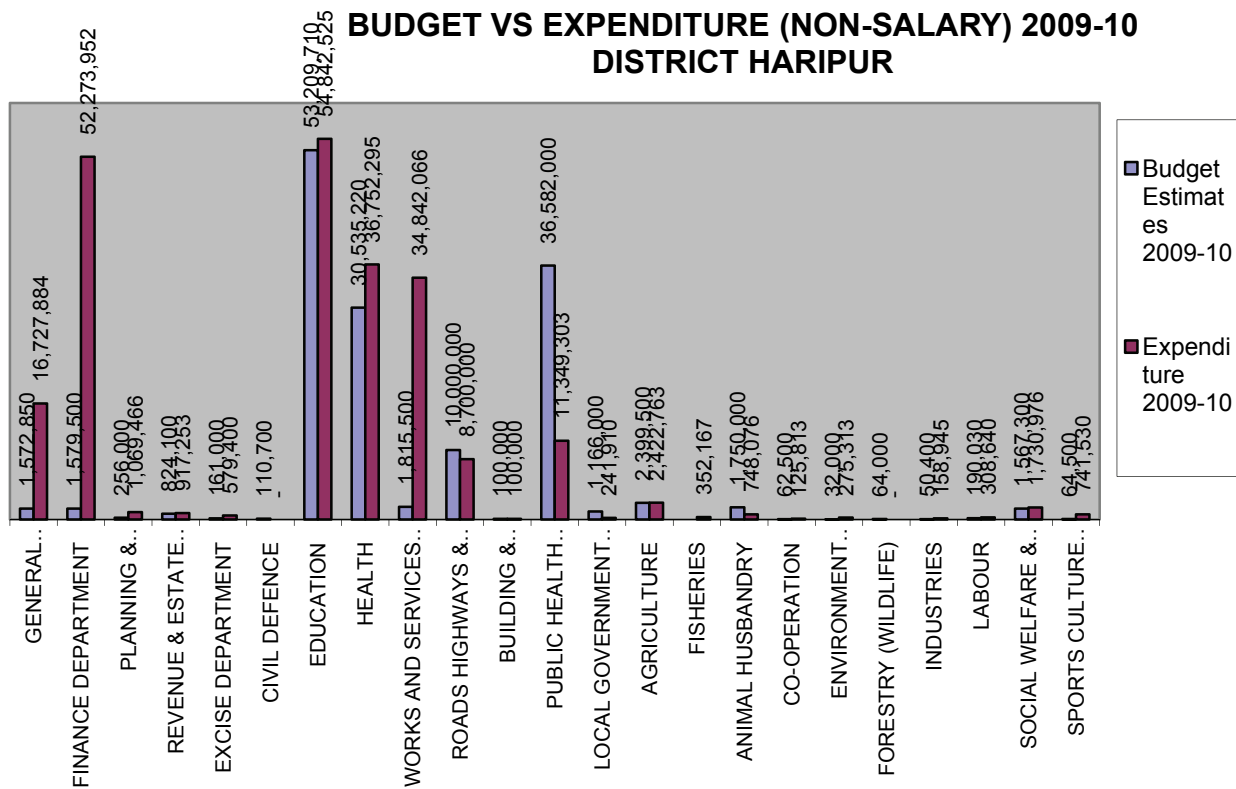
NON-SALARY BUDGET 2009-10 & 2010-11 DISTRICT HARIPUR



BUDGET vs EXPENDITURE FOR 2009-10 (NON-SALARY)**DISTRICT HARIPUR****AMOUNT IN RUPEES**

S.#	Name of Departments	Budget Estimates 2009-10	Expenditure 2009-10	Diff (Budget-Exp)
1	GENERAL ADMINISTRATION	1,572,850	16,727,884	(15,155,034)
2	FINANCE DEPARTMENT	1,579,500	52,273,952	(50,694,452)
3	PLANNING & DEVELOPMENT DEPARTMENT	256,000	1,069,466	(813,466)
4	REVENUE & ESTATE DEPARTMENT	824,100	917,253	(93,153)
5	EXCISE DEPARTMENT	161,000	579,400	(418,400)
6	CIVIL DEFENCE	110,700	-	110,700
7	EDUCATION	53,209,710	54,842,525	(1,632,815)
8	HEALTH	30,535,220	36,752,295	(6,217,075)
9	WORKS AND SERVICES DEPARTMENT	1,815,500	34,842,066	(33,026,566)
10	ROADS HIGHWAYS & BRIDGES (REPAIR)	10,000,000	8,700,000	1,300,000
11	BUILDING & STRUCTURE(REPAIR)	100,000	100,000	0
12	PUBLIC HEALTH ENGINEERING	36,582,000	11,349,303	25,232,697
13	LOCAL GOVERNMENT DEPARTMENT	1,166,000	241,910	924,090
14	AGRICULTURE	2,399,500	2,422,763	(23,263)
15	FISHERIES		352,167	(352,167)
16	ANIMAL HUSBANDRY	1,750,000	748,076	1,001,924
17	CO-OPERATION	62,500	125,813	(63,313)
18	ENVIRONMENT FORESTRY & TRANSPORT	32,000	275,313	(243,313)
19	FORESTRY (WILDLIFE)	64,000	-	64,000
20	INDUSTRIES	50,400	158,945	(108,545)
22	LABOUR	190,030	308,640	(118,610)
23	SOCIAL WELFARE & SPECIAL EDUCATION	1,567,300	1,730,976	(163,676)
24	SPORTS CULTURE TOURISM & MUSEUMS	64,500	741,530	(677,030)
GRAND TOTAL		144,092,810	225,260,277	(81,167,467)

BUDGET VS EXPENDITURE (NON-SALARY) 2009-10 DISTRICT HARIPUR



CURRENT BUDGET (NON-SALARY COMPONENT)

DISTRICT MANSEHRA

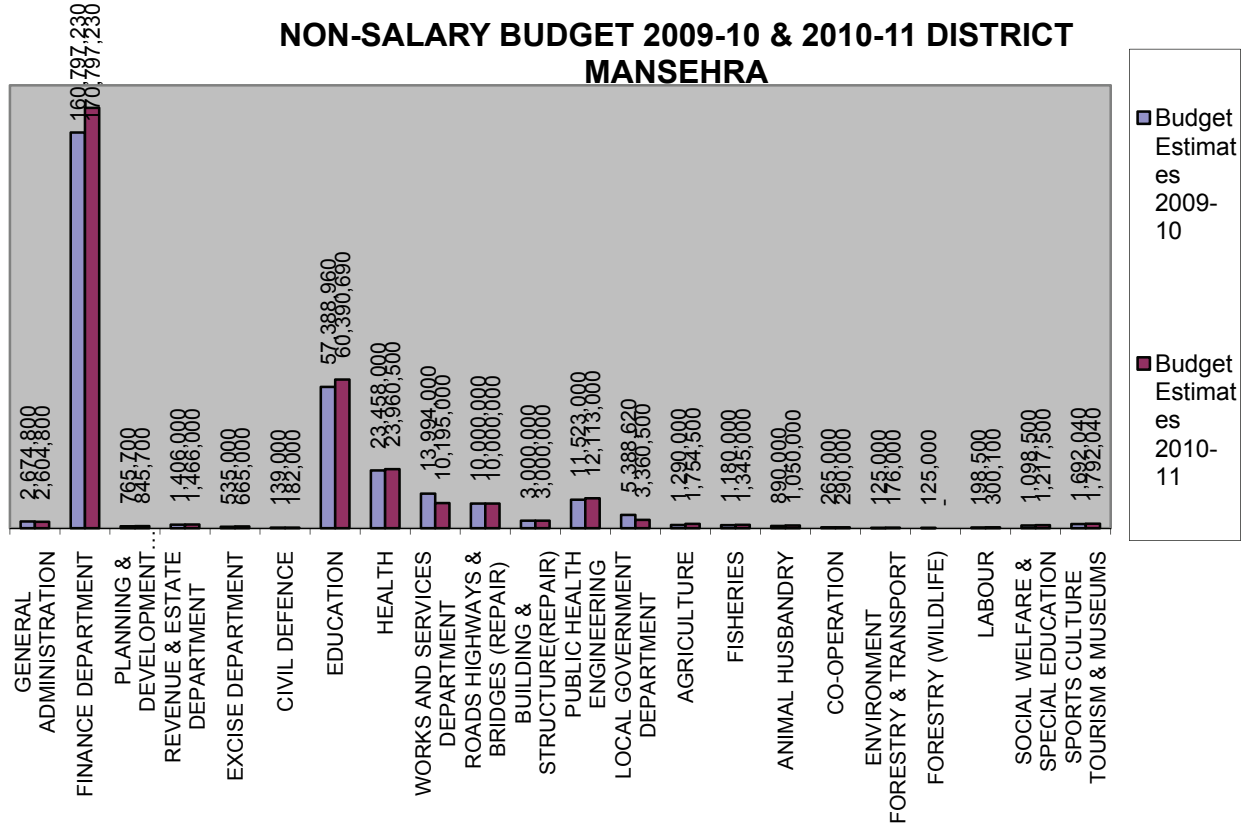
1. Budget Estimates
2. Budget vs Expenditure
3. Pictorial View

DEPARTMENT/SECTOR WISE BUDGET ANALYSIS FOR 2009-10 & 2010-11 (NON-SALARY)**DISTRICT MANSEHRA**

AMOUNT IN RUPEES

S.#	Name of Departments	Budget Estimates 2009-10	Budget Estimates 2010-11	%age Increase/ Decrease
1	GENERAL ADMINISTRATION	2,674,800	2,604,800	(2.7)
2	FINANCE DEPARTMENT	160,797,230	170,797,230	5.9
3	PLANNING & DEVELOPMENT DEPARTMENT	765,700	845,700	9.5
4	REVENUE & ESTATE DEPARTMENT	1,406,000	1,466,000	4.1
5	EXCISE DEPARTMENT	535,000	665,000	19.5
6	CIVIL DEFENCE	139,000	182,000	23.6
7	EDUCATION	57,388,960	60,390,690	5.0
8	HEALTH	23,458,000	23,960,500	2.1
9	WORKS AND SERVICES DEPARTMENT	13,994,000	10,195,000	(37.3)
10	ROADS HIGHWAYS & BRIDGES (REPAIR)	10,000,000	10,000,000	-
11	BUILDING & STRUCTURE(REPAIR)	3,000,000	3,000,000	-
12	PUBLIC HEALTH ENGINEERING	11,523,000	12,113,000	4.9
13	LOCAL GOVERNMENT DEPARTMENT	5,388,620	3,360,500	(60.4)
14	AGRICULTURE	1,290,000	1,754,500	26.5
15	FISHERIES	1,180,000	1,345,000	12.3
16	ANIMAL HUSBANDRY	890,000	1,050,000	15.2
17	CO-OPERATION	265,000	290,000	8.6
18	ENVIRONMENT FORESTRY & TRANSPORT	125,000	176,000	29.0
19	FORESTRY (WILDLIFE)	125,000	-	-
21	LABOUR	198,500	300,100	33.9
22	SOCIAL WELFARE & SPECIAL EDUCATION	1,098,500	1,217,500	9.8
23	SPORTS CULTURE TOURISM & MUSEUMS	1,692,040	1,792,040	5.6
GRAND TOTAL		297,934,350	307,505,560	3.1

NON-SALARY BUDGET 2009-10 & 2010-11 DISTRICT MANSEHRA

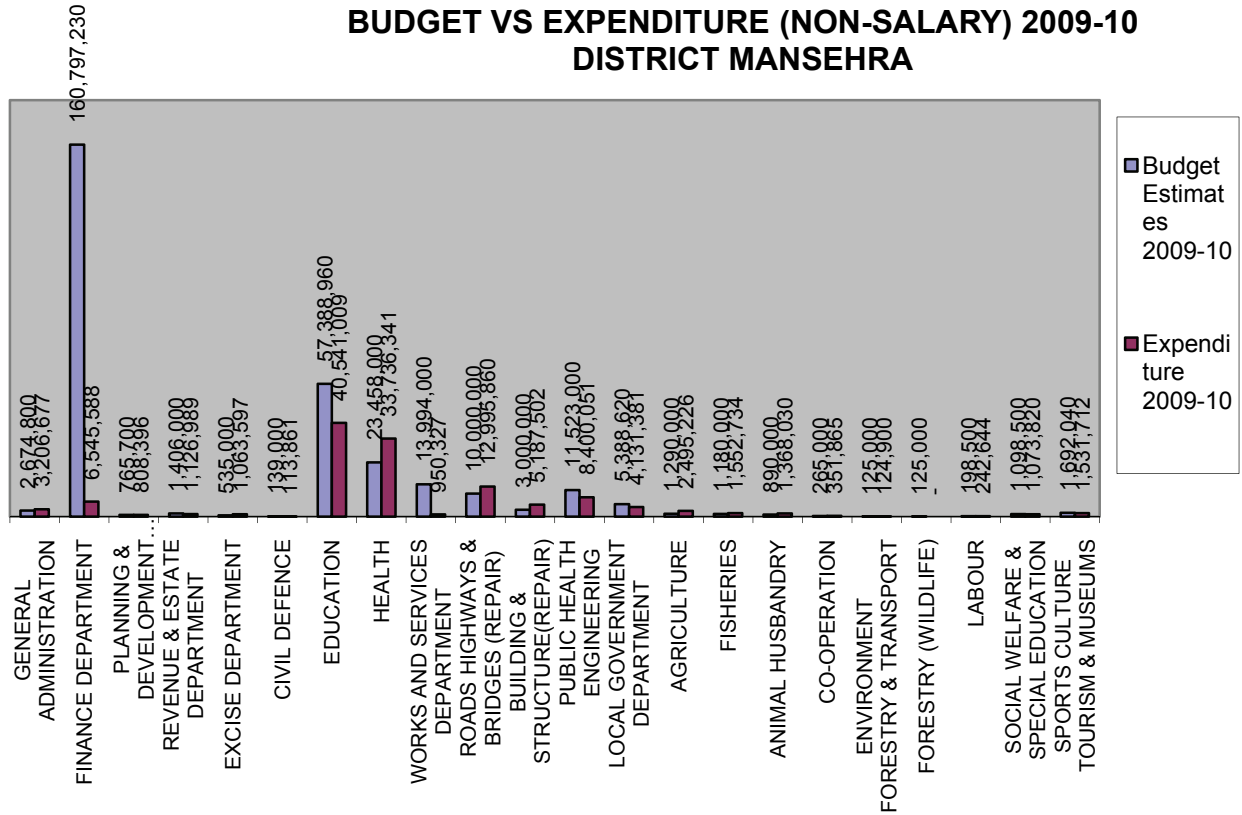


BUDGET vs EXPENDITURE FOR 2009-10 (NON-SALARY)**DISTRICT MANSEHRA**

AMOUNT IN RUPEES

S.#	Name of Departments	Budget Estimates 2009-10	Expenditure 2009-10	Diff (Budget-Exp)
1	GENERAL ADMINISTRATION	2,674,800	3,206,677	(531,877)
2	FINANCE DEPARTMENT	160,797,230	6,545,588	154,251,642
3	PLANNING & DEVELOPMENT DEPARTMENT	765,700	808,396	(42,696)
4	REVENUE & ESTATE DEPARTMENT	1,406,000	1,126,989	279,011
5	EXCISE DEPARTMENT	535,000	1,063,597	(528,597)
6	CIVIL DEFENCE	139,000	113,861	25,139
7	EDUCATION	57,388,960	40,541,009	16,847,951
8	HEALTH	23,458,000	33,736,341	(10,278,341)
9	WORKS AND SERVICES DEPARTMENT	13,994,000	950,327	13,043,673
10	ROADS HIGHWAYS & BRIDGES (REPAIR)	10,000,000	12,995,860	(2,995,860)
11	BUILDING & STRUCTURE(REPAIR)	3,000,000	5,187,502	(2,187,502)
12	PUBLIC HEALTH ENGINEERING	11,523,000	8,400,051	3,122,949
13	LOCAL GOVERNMENT DEPARTMENT	5,388,620	4,131,381	1,257,239
14	AGRICULTURE	1,290,000	2,495,226	(1,205,226)
15	FISHERIES	1,180,000	1,552,734	(372,734)
16	ANIMAL HUSBANDRY	890,000	1,368,030	(478,030)
17	CO-OPERATION	265,000	351,865	(86,865)
18	ENVIRONMENT FORESTRY & TRANSPORT	125,000	124,900	100
19	FORESTRY (WILDLIFE)	125,000	-	125,000
20	LABOUR	198,500	242,644	(44,144)
21	SOCIAL WELFARE & SPECIAL EDUCATION	1,098,500	1,073,820	24,680
22	SPORTS CULTURE TOURISM & MUSEUMS	1,692,040	1,531,712	160,328
GRAND TOTAL		297,934,350	127,548,510	170,385,840

BUDGET VS EXPENDITURE (NON-SALARY) 2009-10 DISTRICT MANSEHRA



CURRENT BUDGET (NON-SALARY COMPONENT)

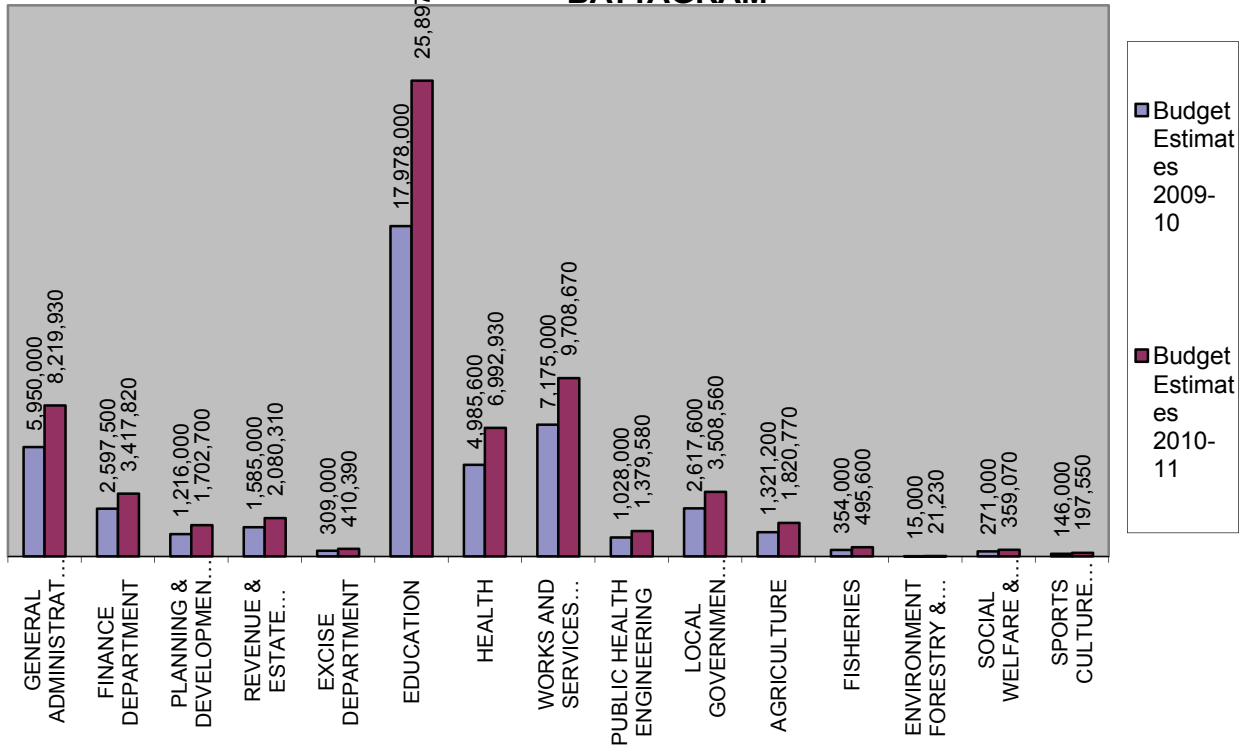
DISTRICT BATTAGRAM

1. Budget Estimates
2. Budget vs Expenditure
3. Pictorial View

DEPARTMENT/SECTOR WISE BUDGET ANALYSIS FOR 2009-10 & 2010-11 (NON-SALARY)**DISTRICT BATAGRAM****AMOUNT IN RUPEES**

S.#	Name of Departments	Budget Estimates 2009-10	Budget Estimates 2010-11	%age Increase/ Decrease
1	GENERAL ADMINISTRATION	5,950,000	8,219,930	27.6
2	FINANCE DEPARTMENT	2,597,500	3,417,820	24.0
3	PLANNING & DEVELOPMENT DEPARTMENT	1,216,000	1,702,700	28.6
4	REVENUE & ESTATE DEPARTMENT	1,585,000	2,080,310	23.8
5	EXCISE DEPARTMENT	309,000	410,390	24.7
6	EDUCATION	17,978,000	25,897,310	30.6
7	HEALTH	4,985,600	6,992,930	28.7
8	WORKS AND SERVICES DEPARTMENT	7,175,000	9,708,670	26.1
9	PUBLIC HEALTH ENGINEERING	1,028,000	1,379,580	25.5
10	LOCAL GOVERNMENT DEPARTMENT	2,617,600	3,508,560	25.4
11	AGRICULTURE	1,321,200	1,820,770	27.4
12	FISHERIES	354,000	495,600	28.6
13	ENVIRONMENT FORESTRY & TRANSPORT	15,000	21,230	29.3
14	SOCIAL WELFARE & SPECIAL EDUCATION	271,000	359,070	24.5
15	SPORTS CULTURE TOURISM & MUSEUMS	146,000	197,550	26.1
GRAND TOTAL		47,548,900	66,212,420	28.2

NON-SALARY BUDGET 2009-10 & 2010-11 DISTRICT BATTAGRAM

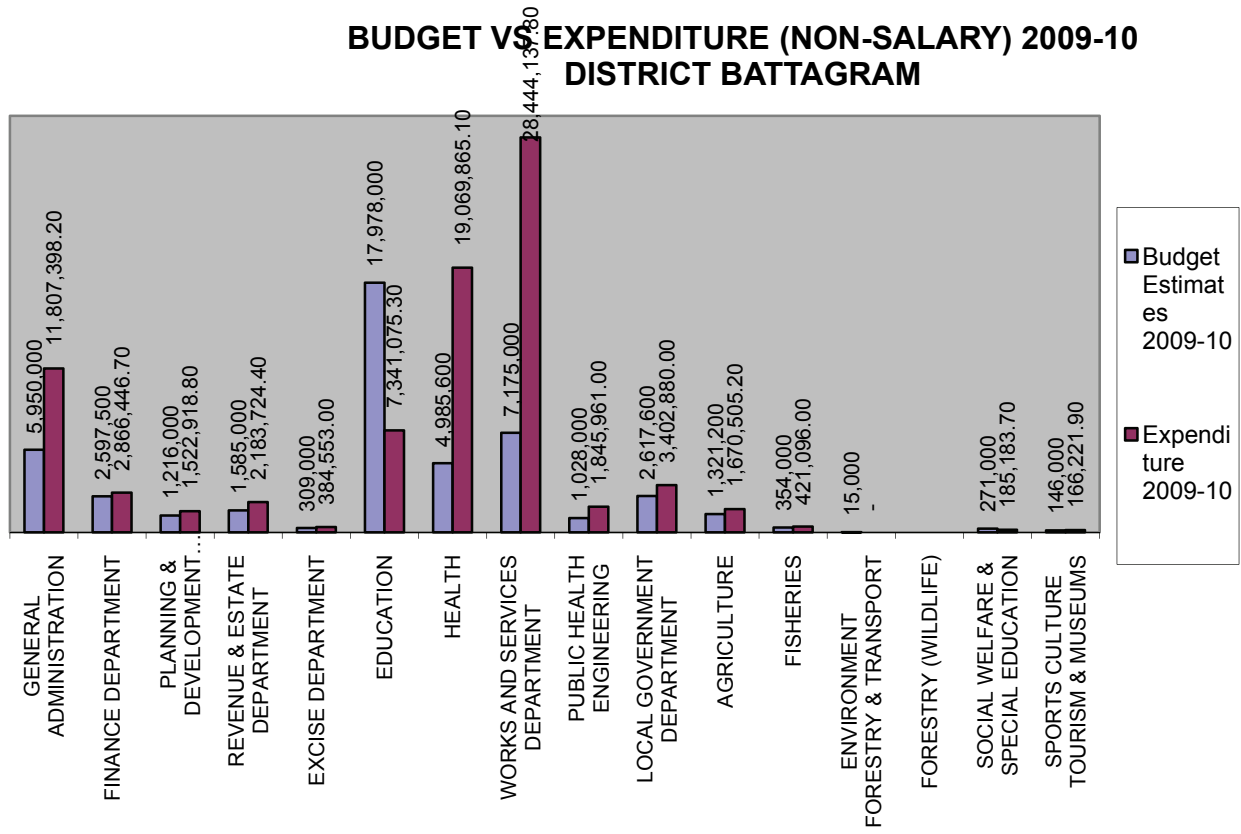


BUDGET vs EXPENDITURE FOR 2009-10 (NON-SALARY)**DISTRICT BATAGRAM**

AMOUNT IN RUPEES

S.#	Name of Departments	Budget Estimates 2009-10	Expenditure 2009-10	Diff (Budget-Exp)
1	GENERAL ADMINISTRATION	5,950,000	11,807,398.20	(5,857,398)
2	FINANCE DEPARTMENT	2,597,500	2,866,446.70	(268,947)
3	PLANNING & DEVELOPMENT DEPARTMENT	1,216,000	1,522,918.80	(306,919)
4	REVENUE & ESTATE DEPARTMENT	1,585,000	2,183,724.40	(598,724)
5	EXCISE DEPARTMENT	309,000	384,553.00	(75,553)
7	EDUCATION	17,978,000	7,341,075.30	10,636,925
8	HEALTH	4,985,600	19,069,865.10	(14,084,265)
9	WORKS AND SERVICES DEPARTMENT	7,175,000	28,444,137.80	(21,269,138)
12	PUBLIC HEALTH ENGINEERING	1,028,000	1,845,961.00	(817,961)
13	LOCAL GOVERNMENT DEPARTMENT	2,617,600	3,402,880.00	(785,280)
14	AGRICULTURE	1,321,200	1,670,505.20	(349,305)
15	FISHERIES	354,000	421,096.00	(67,096)
18	ENVIRONMENT FORESTRY & TRANSPORT	15,000	-	15,000
19	FORESTRY (WILDLIFE)			0
23	SOCIAL WELFARE & SPECIAL EDUCATION	271,000	185,183.70	85,816
24	SPORTS CULTURE TOURISM & MUSEUMS	146,000	166,221.90	(20,222)
GRAND TOTAL		47,548,900	81,311,967	(33,763,067)

BUDGET VS EXPENDITURE (NON-SALARY) 2009-10 DISTRICT BATTAGRAM



DEVELOPMENT BUDGET
DISTRICT ABBOTTABAD

1. Budget Estimates
2. Pictorial View

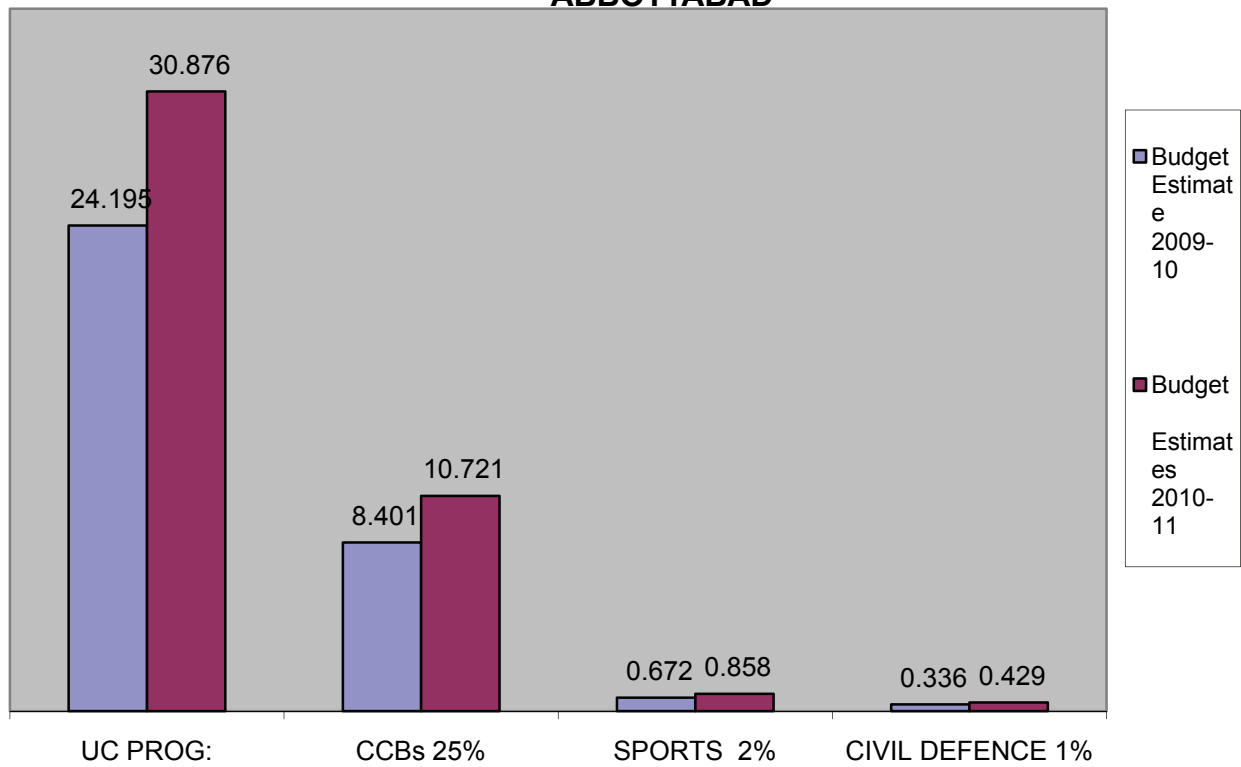
BUDGET ANALYSIS DISTRICT ADP 2009-10 & 2010-11

DISTRICT ABBOTTABAD

AMOUNT IN MILLION

District ADP	Budget Estimate 2009-10	Budget Estimates 2010-11	%age Increase/ Decrease
UC PROG:	24.195	30.876	21.6
CCBs 25%	8.401	10.721	21.6
SPORTS 2%	0.672	0.858	21.6
CIVIL DEFENCE 1%	0.336	0.429	21.6
TOTAL	33.604	42.883	21.6

DISTRICT ADP BUDGET 2009-10 & 2010-11 DISTRICT ABBOTTABAD



DEVELOPMENT BUDGET

DISTRICT HARIPUR

1. Budget Estimates

2. Pictorial View

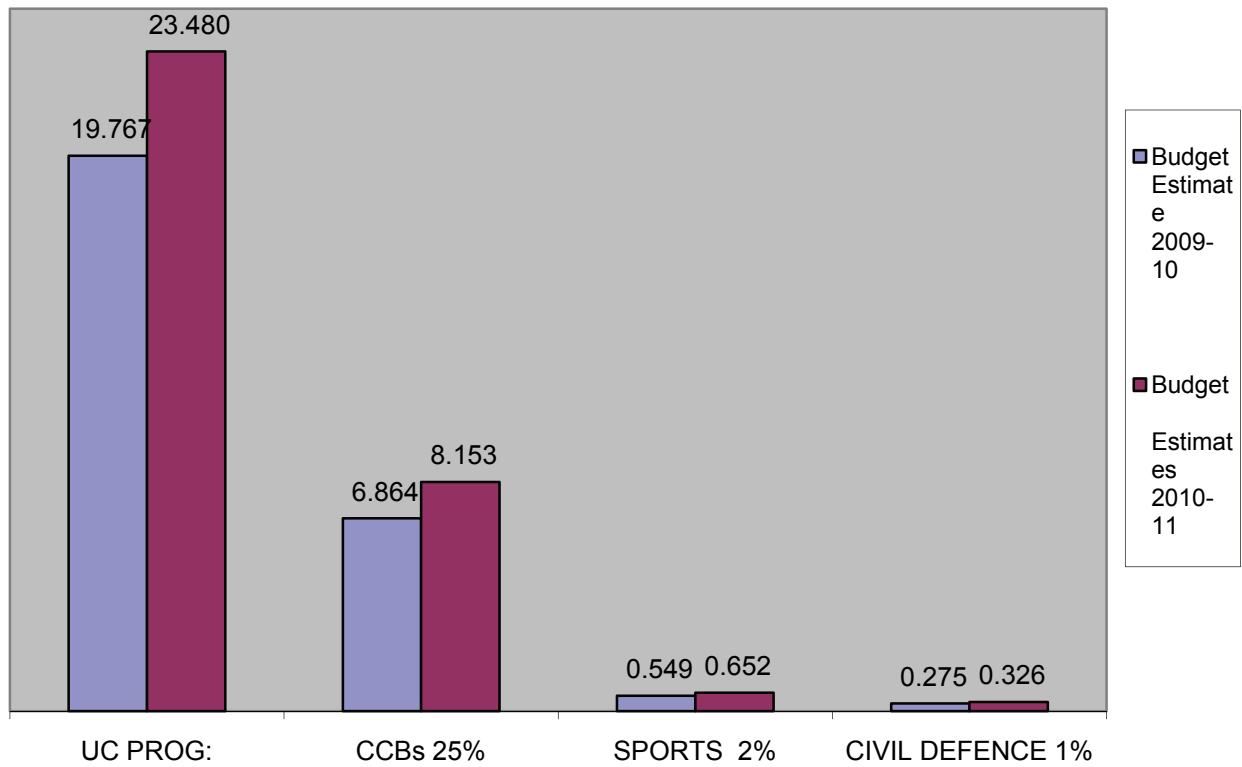
BUDGET ANALYSIS DISTRICT ADP 2009-10 & 2010-11

DISTRICT HARIPUR

AMOUNT IN MILLION

District ADP	Budget Estimate 2009-10	Budget Estimates 2010-11	%age Increase/ Decrease
UC PROG:	19.767	23.480	15.8
CCBs 25%	6.864	8.153	15.8
SPORTS 2%	0.549	0.652	15.8
CIVIL DEFENCE 1%	0.275	0.326	15.8
TOTAL	27.454	32.611	15.8

DISTRICT ADP BUDGET 2009-10 & 2010-11 DISTRICT HARIPUR



DEVELOPMENT BUDGET

DISTRICT MANSEHRA

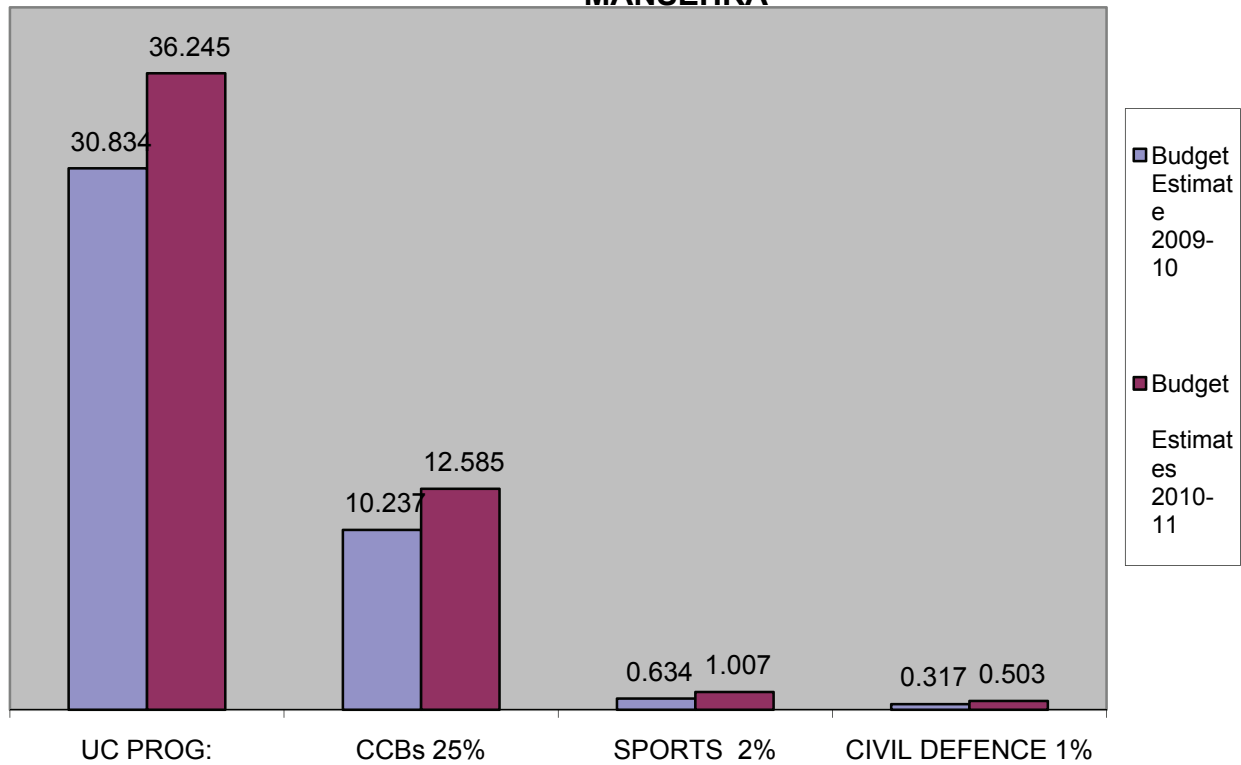
1. Budget Estimates
2. Pictorial View

BUDGET ANALYSIS DISTRICT ADP 2009-10 & 2010-11**DISTRICT MANSEHRA**

AMOUNT IN MILLION

District ADP	Budget Estimate 2009-10	Budget Estimates 2010-11	%age Increase/ Decrease
UC PROG:	30.834	36.245	14.9
CCBs 25%	10.237	12.585	18.7
SPORTS 2%	0.634	1.007	37.0
CIVIL DEFENCE 1%	0.317	0.503	37.0
TOTAL	42.022	50.340	16.5

DISTRICT ADP BUDGET 2009-10 & 2010-11 DISTRICT MANSEHRA



DEVELOPMENT BUDGET
DISTRICT BATTAGRAM

1. Budget Estimates
2. Pictorial View

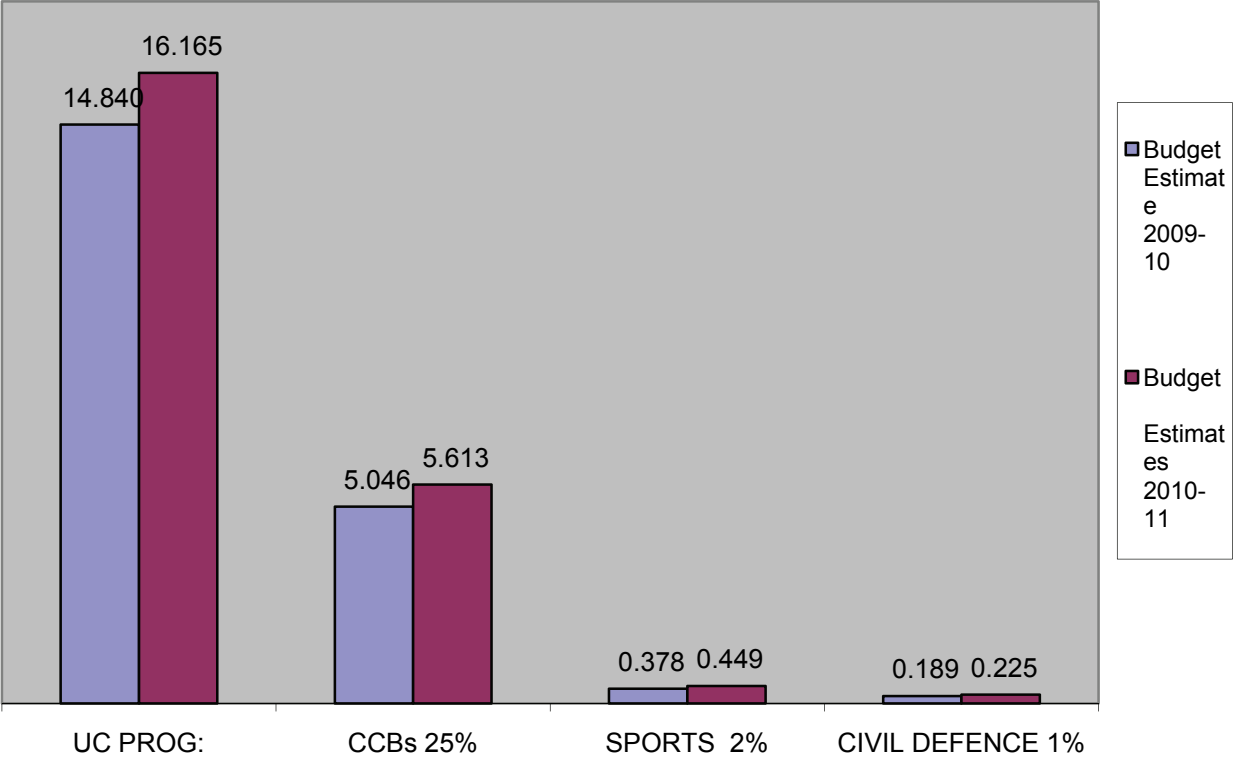
BUDGET ANALYSIS DISTRICT ADP 2009-10 & 2010-11

DISTRICT BATAGRAM

AMOUNT IN MILLION

District ADP	Budget Estimate 2009-10	Budget Estimates 2010-11	%age Increase/ Decrease
UC PROG:	14.840	16.165	8.2
CCBs 25%	5.046	5.613	10.1
SPORTS 2%	0.378	0.449	15.8
CIVIL DEFENCE 1%	0.189	0.225	15.8
TOTAL	20.453	22.452	8.9

DISTRICT ADP BUDGET 2009-10 & 2010-11 DISTRICT BATTAGRAM



PFC AWARD (COMPONENT-WISE)

DISTRICT ABBOTTABAD

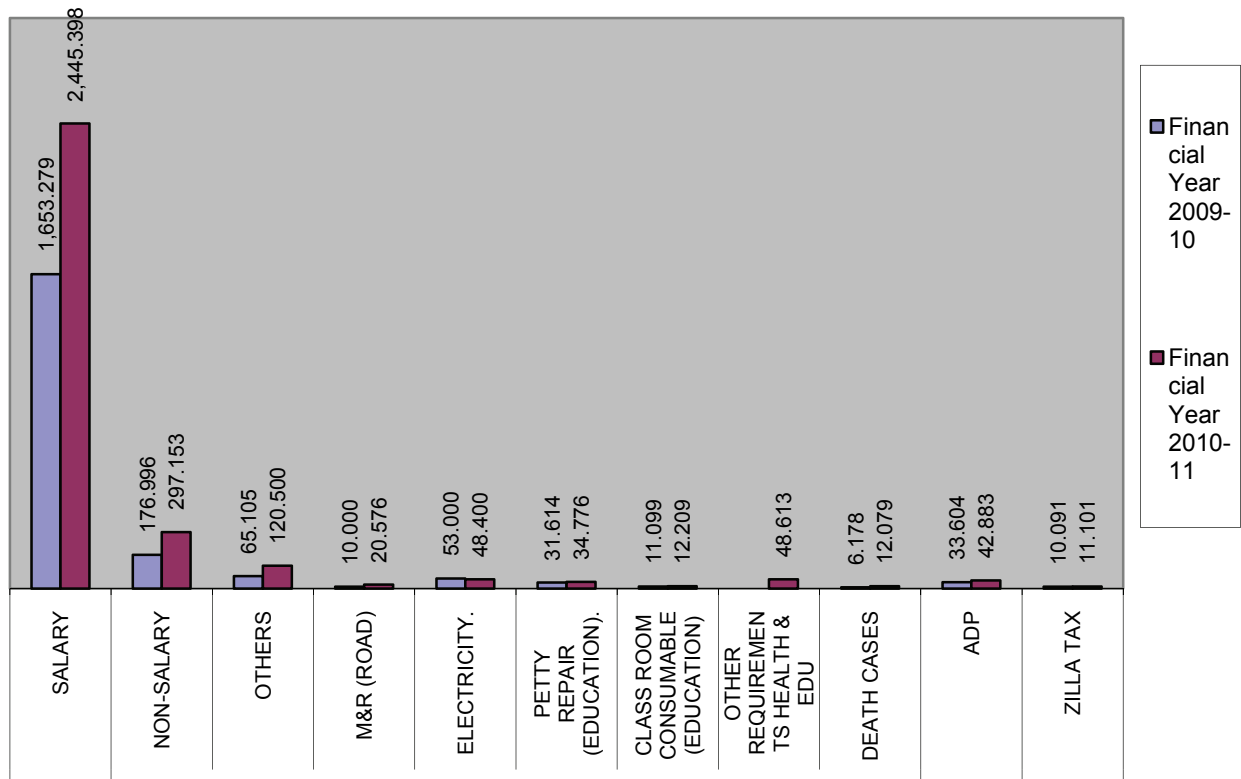
1. PFC Award
2. Pictorial View

COMPONENT-WISE ANALYSIS OF PFC AWARDS 2009-10 & 2010-11
DISTRICT ABBOTTABAD

AMOUNT IN MILLION

PFC OBJECTS		Financial Year 2009-10	Financial Year 2010-11	%age Increase/Decrease
SALARY	<i>SALARY</i>	1,653.279	2,445.398	32.39
NON - SALARY	<i>NON-SALARY</i>	176.996	297.153	40.44
	<i>OTHERS</i>	65.105	120.500	45.97
	<i>M&R (ROAD)</i>	10.000	20.576	51.40
	<i>ELECTRICITY.</i>	53.000	48.400	(9.50)
	<i>PETTY REPAIR (EDUCATION).</i>	31.614	34.776	9.09
	<i>CLASS ROOM CONSUMABLE (EDUCATION)</i>	11.099	12.209	9.09
	<i>OTHER REQUIREMENTS HEALTH & EDU</i>		48.613	100.00
	<i>DEATH CASES</i>	6.178	12.079	48.85
DISTRICT DEVELOPMENT	<i>ADP</i>	33.604	42.883	21.64
ZILLA TAX	<i>ZILLA TAX</i>	10.091	11.101	9.10
TOTAL		1,873.970	2,796.535	32.99

PFC AWARDS 2009-10 & 2010-11 DISTRICT ABBOTTABAD



PFC AWARD (COMPONENT-WISE)

DISTRICT HARIPUR

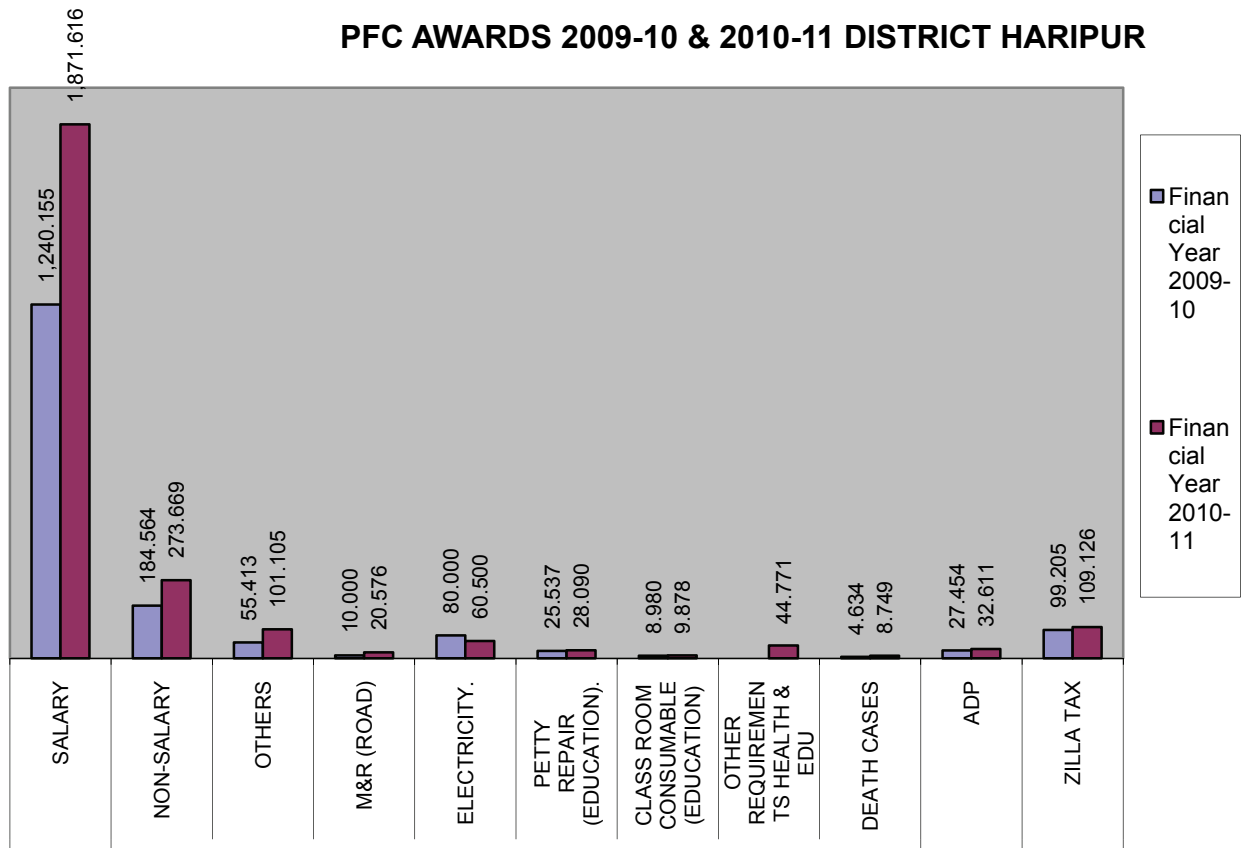
1. PFC Award
2. Pictorial View

**COMPONENT-WISE ANALYSIS OF PFC AWARDS 2009-10 & 2010-11
DISTRICT HARIPUR**

AMOUNT IN MILLION

PFC OBJECTS		Financial Year 2009-10	Financial Year 2010-11	%age Increase/Decrease
SALARY	<i>SALARY</i>	1,240.155	1,871.616	33.74
NON - SALARY	<i>NON-SALARY</i>	184.564	273.669	32.56
	<i>OTHERS</i>	55.413	101.105	45.19
	<i>M&R (ROAD)</i>	10.000	20.576	51.40
	<i>ELECTRICITY.</i>	80.000	60.500	(32.23)
	<i>PETTY REPAIR (EDUCATION).</i>	25.537	28.090	9.09
	<i>CLASS ROOM CONSUMABLE (EDUCATION)</i>	8.980	9.878	9.09
	<i>OTHER REQUIREMENTS HEALTH & EDU</i>		44.771	100.00
	<i>DEATH CASES</i>	4.634	8.749	47.03
DISTRICT DEVELOPMENT	<i>ADP</i>	27.454	32.611	15.81
ZILLA TAX	<i>ZILLA TAX</i>	99.205	109.126	9.09
TOTAL		1,551.378	2,287.022	32.17

PFC AWARDS 2009-10 & 2010-11 DISTRICT HARIPUR



PFC AWARD (COMPONENT-WISE)

DISTRICT MANSEHRA

1. PFC Award
2. Pictorial View

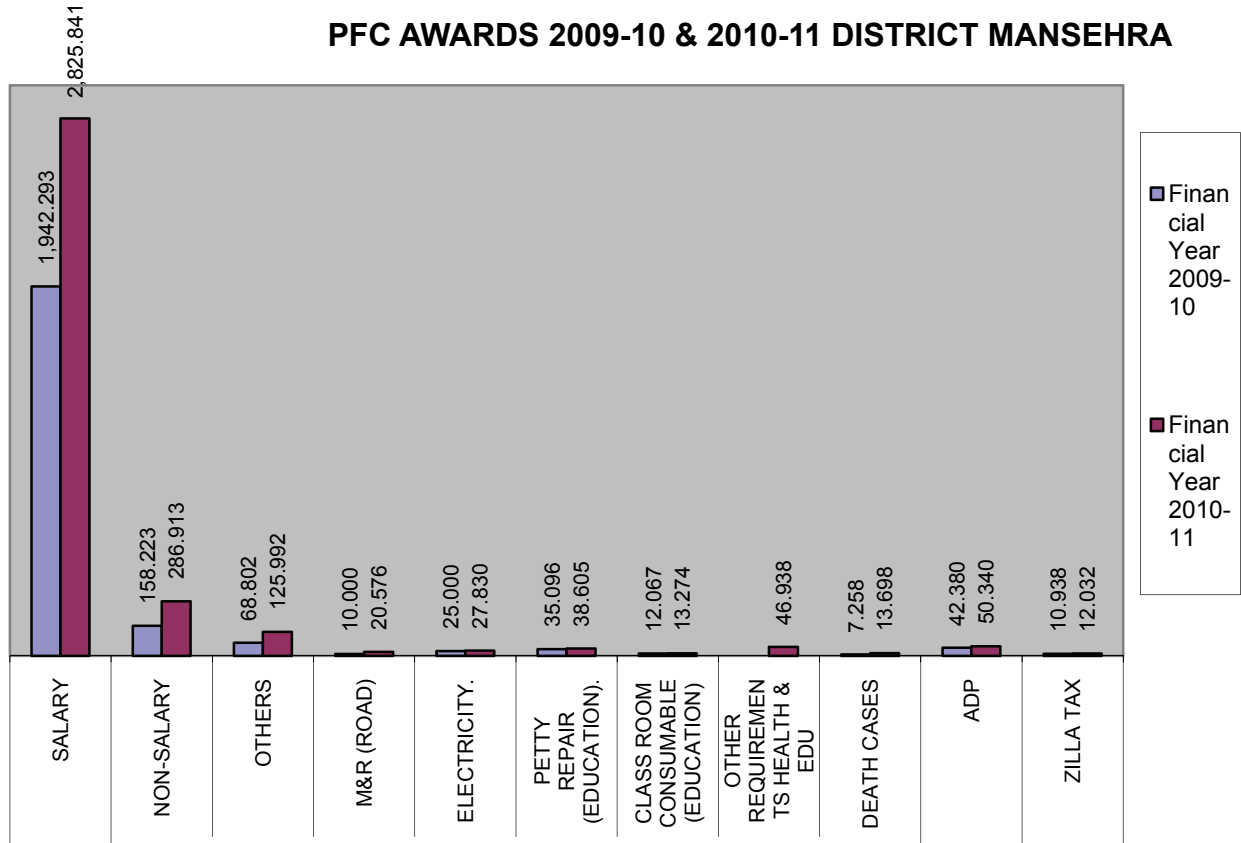
COMPONENT-WISE ANALYSIS OF PFC AWARDS 2009-10 & 2010-11

DISTRICT MANSEHRA

AMOUNT IN MILLION

PFC OBJECTS		Financial Year 2009-10	Financial Year 2010-11	%age Increase/ Decrease
SALARY	<i>SALARY</i>	1,942.293	2,825.841	31.267
NON - SALARY	<i>NON-SALARY</i>	158.223	286.913	44.853
	<i>OTHERS</i>	68.802	125.992	45.392
	<i>M&R (ROAD)</i>	10.000	20.576	51.400
	<i>ELECTRICITY.</i>	25.000	27.830	10.169
	<i>PETTY REPAIR (EDUCATION).</i>	35.096	38.605	9.089
	<i>CLASS ROOM CONSUMABLE (EDUCATION)</i>	12.067	13.274	9.093
	<i>OTHER REQUIREMENTS HEALTH & EDU</i>		46.938	#####
	<i>DEATH CASES</i>	7.258	13.698	47.014
DISTRICT DEVELOPMENT	<i>ADP</i>	42.380	50.340	15.812
ZILLA TAX	<i>ZILLA TAX</i>	10.938	12.032	9.092
TOTAL		2,153.834	3,175.126	32.165

PFC AWARDS 2009-10 & 2010-11 DISTRICT MANSEHRA



PFC AWARD (COMPONENT-WISE)

DISTRICT BATTAGRAM

1. PFC Award
2. Pictorial View

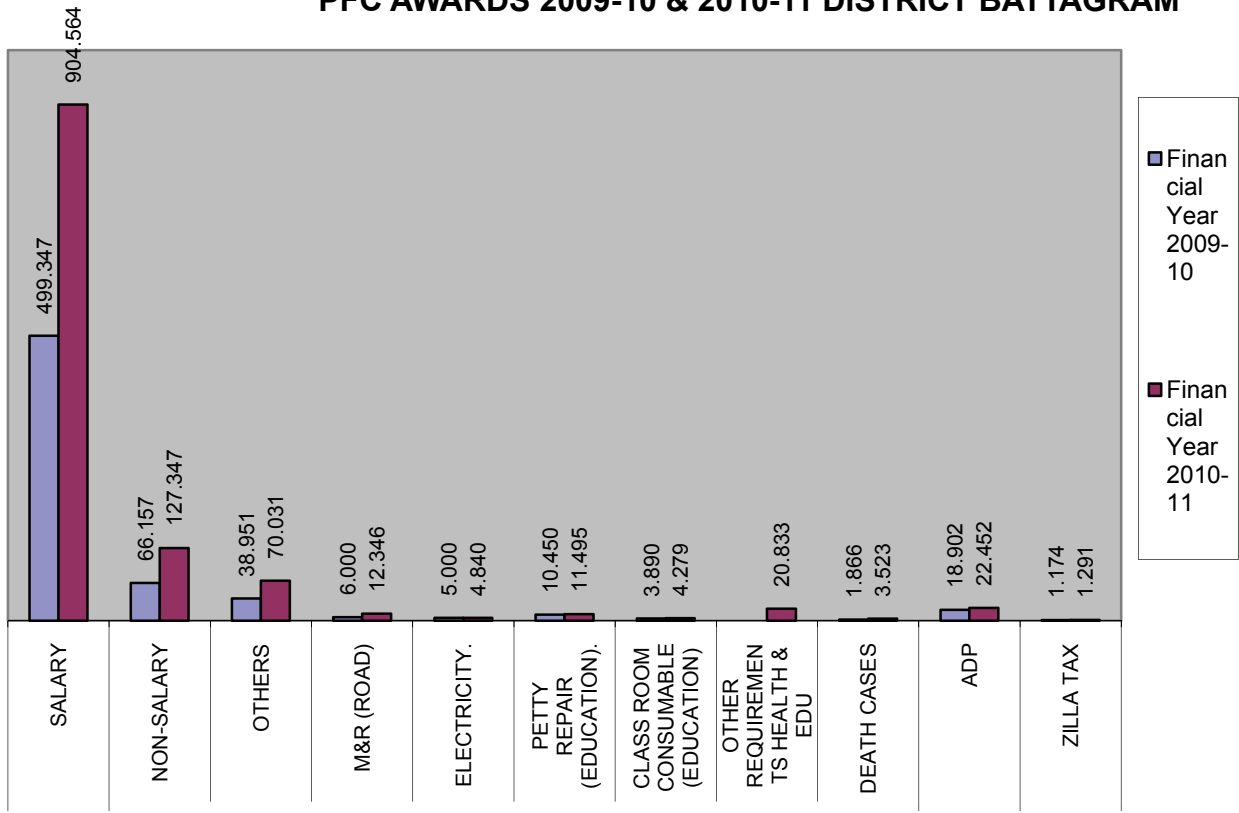
COMPONENT-WISE ANALYSIS OF PFC AWARDS 2009-10 & 2010-11

DISTRICT BATAGRAM

AMOUNT IN MILLION

PFC OBJECTS		Financial Year 2009-10	Financial Year 2010-11	%age Increase/Decrease
SALARY	<i>SALARY</i>	499.347	904.564	44.80
NON - SALARY	<i>NON-SALARY</i>	66.157	127.347	48.05
	<i>OTHERS</i>	38.951	70.031	44.38
	<i>M&R (ROAD)</i>	6.000	12.346	51.40
	<i>ELECTRICITY.</i>	5.000	4.840	(3.31)
	<i>PETTY REPAIR (EDUCATION).</i>	10.450	11.495	9.09
	<i>CLASS ROOM CONSUMABLE (EDUCATION)</i>	3.890	4.279	9.09
	<i>OTHER REQUIREMENTS HEALTH & EDU</i>		20.833	100.00
	<i>DEATH CASES</i>	1.866	3.523	47.03
DISTRICT DEVELOPMENT	<i>ADP</i>	18.902	22.452	15.81
ZILLA TAX	<i>ZILLA TAX</i>	1.174	1.291	9.06
TOTAL		585.580	1,055.654	44.53

PFC AWARDS 2009-10 & 2010-11 DISTRICT BATTAGRAM



GENDER BASED BUDGET (EDUCATION SECTOR)

DISTRICT ABBOTTABAD

1. Gender Based Non-Salary Budget
2. Gender Based Salary Budget
3. Pictorial View

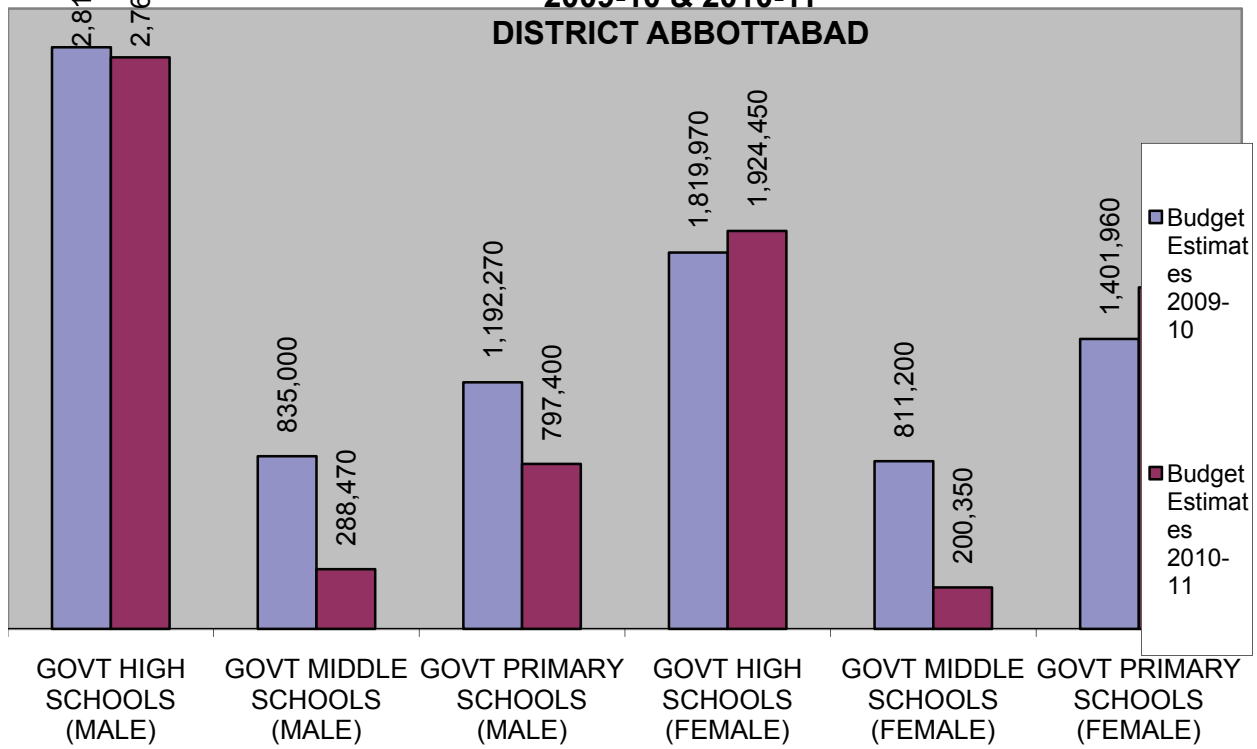
GENDER BASED ANALYSIS OF BUDGET FOR 2009-10 & 2010-11 IN EDUCATION SECTOR

DISTRICT ABBOTTABAD (NON-SALARY COMPONENT)

AMOUNT IN RUPEES

S.#	Name of Departments	Budget Estimates 2009-10	Budget Estimates 2010-11	%age Increase/ Decrease
1	GOVT HIGH SCHOOLS (MALE)	2,812,610	2,764,120	(1.8)
2	GOVT MIDDLE SCHOOLS (MALE)	835,000	288,470	(189.5)
3	GOVT PRIMARY SCHOOLS (MALE)	1,192,270	797,400	(49.5)
TOTAL (MALE)		4,839,880	3,849,990	(25.7)
1	GOVT HIGH SCHOOLS (FEMALE)	1,819,970	1,924,450	5.4
2	GOVT MIDDLE SCHOOLS (FEMALE)	811,200	200,350	(304.9)
3	GOVT PRIMARY SCHOOLS (FEMALE)	1,401,960	1,651,660	15.1
TOTAL (FEMALE)		4,033,130	3,776,460	(6.8)

**PICTORIAL VIEW OF NON-SALARY BUDGT (GENDER BASED)
2009-10 & 2010-11
DISTRICT ABBOTTABAD**



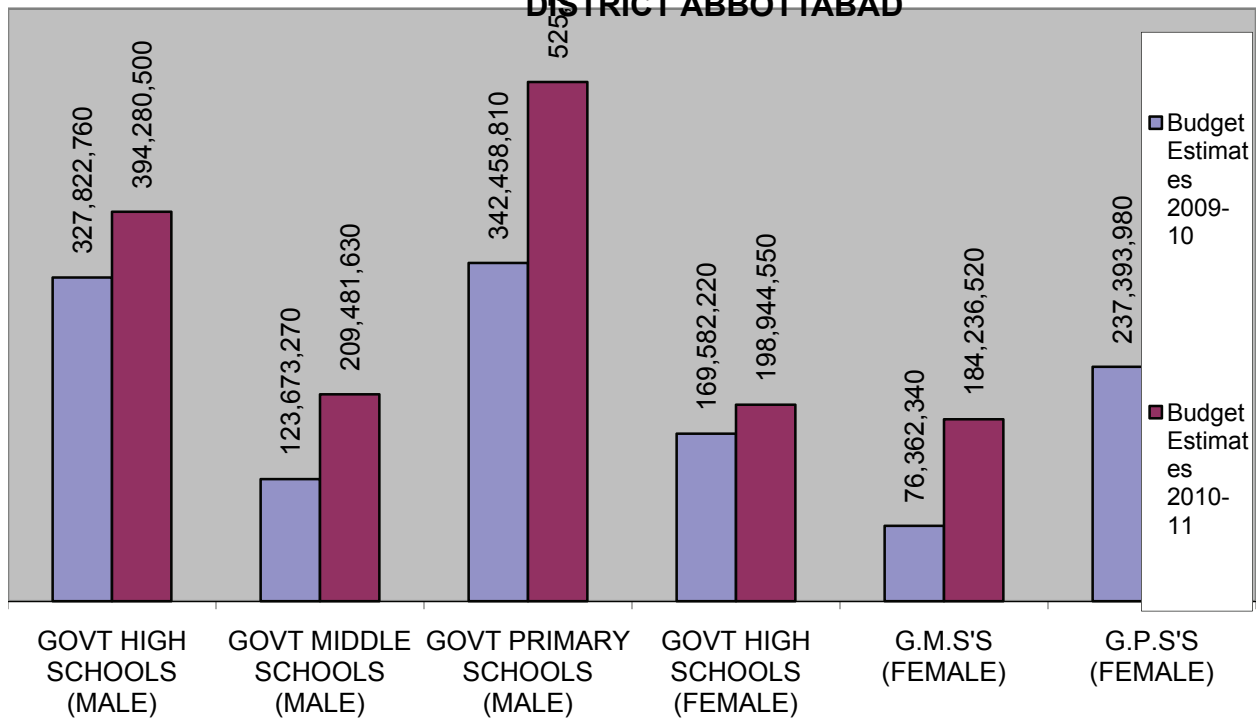
GENDER BASED ANALYSIS OF BUDGET FOR 2009-10 & 2010-11 EDUCATION SECTOR

DISTRICT ABBOTTABAD (SALARY COMPONENT)

AMOUNT IN RUPEES

SNO	Name of Department	Budget Estimates 2009-10	Budget Estimates 2010-11	%age Increase/ Decrease
1	GOVT HIGH SCHOOLS (MALE)	327,822,760	394,280,500	16.9
2	GOVT MIDDLE SCHOOLS (MALE)	123,673,270	209,481,630	41.0
3	GOVT PRIMARY SCHOOLS (MALE)	342,458,810	525,777,230	34.9
	TOTAL (MALE)	793,954,840	1,129,539,360	29.7
1	GOVT HIGH SCHOOLS (FEMALE)	169,582,220	198,944,550	14.8
2	G.M.S'S (FEMALE)	76,362,340	184,236,520	58.6
3	G.P.S'S (FEMALE)	237,393,980	356,420,600	33.4
	TOTAL (FEMALE)	483,338,540	739,601,670	34.6

**PICTORIAL VIEW OF SALARY BUDGT (GENDER BASED) 2009-10 & 2010-11
DISTRICT ABBOTTABAD**



GENDER BASED BUDGET (EDUCATION SECTOR)

DISTRICT HARIPUR

1. Gender Based Non-Salary Budget
2. Gender Based Salary Budget
3. Pictorial View

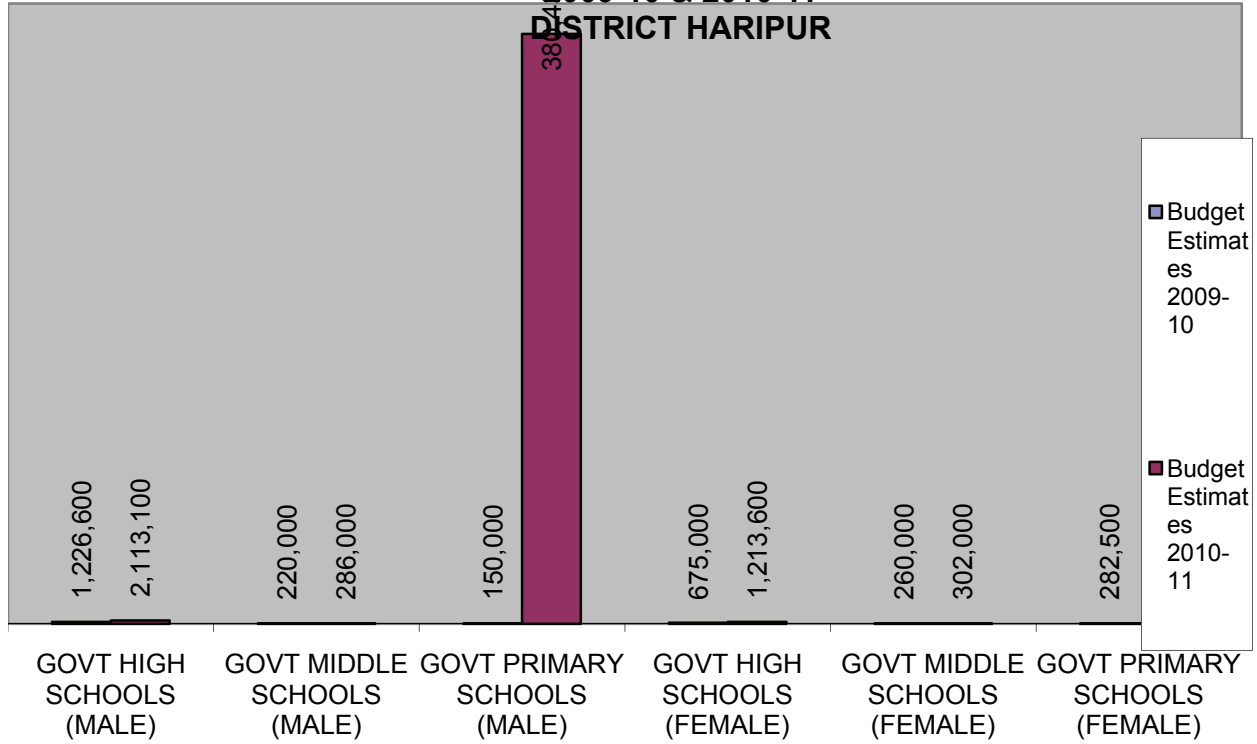
GENDER BASED ANALYSIS OF BUDGET FOR 2009-10 & 2010-11 IN EDUCATION SECTOR

DISTRICT HARIPUR (NON-SALARY COMPONENT)

AMOUNT IN RUPEES

S.#	Name of Departments	Budget Estimates 2009-10	Budget Estimates 2010-11	%age Increase/ Decrease
1	GOVT HIGH SCHOOLS (MALE)	1,226,600	2,113,100	42.0
2	GOVT MIDDLE SCHOOLS (MALE)	220,000	286,000	23.1
3	GOVT PRIMARY SCHOOLS (MALE)	150,000	380,434,290	100.0
TOTAL (MALE)		1,596,600	382,833,390	99.6
1	GOVT HIGH SCHOOLS (FEMALE)	675,000	1,213,600	44.4
2	GOVT MIDDLE SCHOOLS (FEMALE)	260,000	302,000	13.9
3	GOVT PRIMARY SCHOOLS (FEMALE)	282,500	180,000	(56.9)
TOTAL (FEMALE)		1,217,500	1,695,600	28.2

**PICTORIAL VIEW OF NON-SALARY BUDGET (GENDER BASED)
2009-10 & 2010-11
DISTRICT HARIPUR**



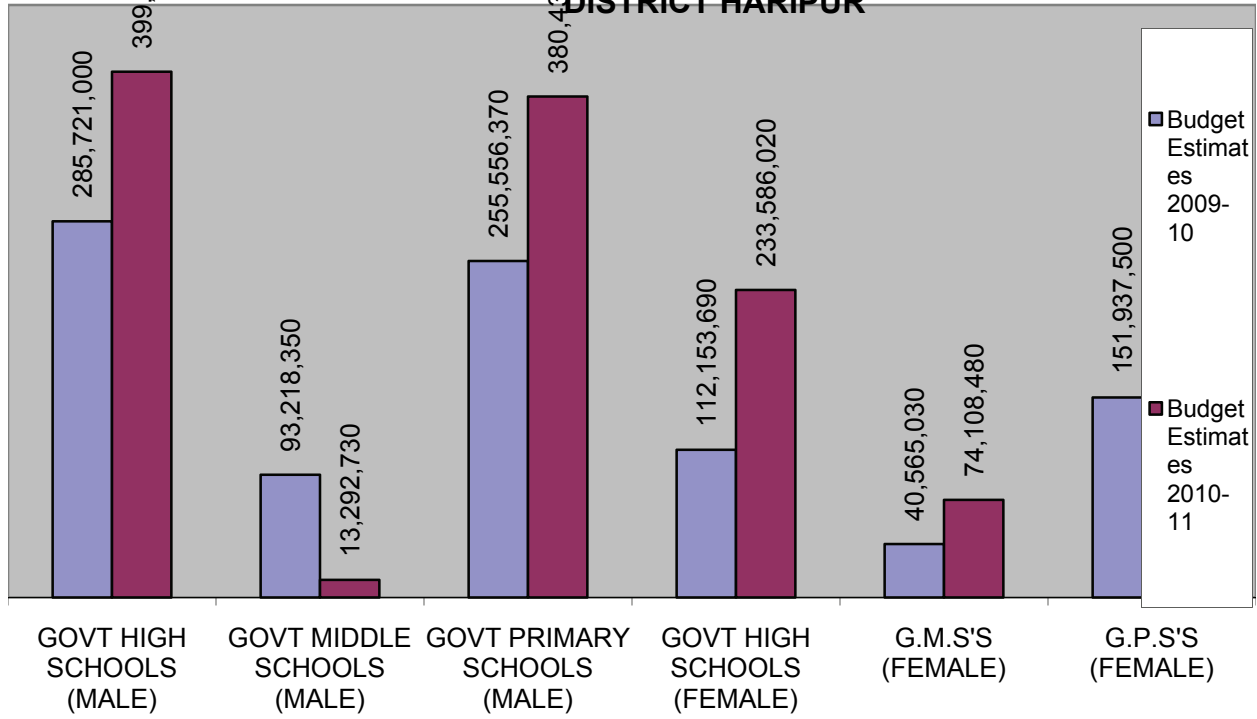
GENDER BASED ANALYSIS OF BUDGET FOR 2009-10 & 2010-11 EDUCATION SECTOR

DISTRICT HARIPUR (SALARY COMPONENT)

AMOUNT IN RUPEES

SNO	Name of Department	Budget Estimates 2009-10	Budget Estimates 2010-11	%age Increase/ Decrease
1	GOVT HIGH SCHOOLS (MALE)	285,721,000	399,295,910	28.4
2	GOVT MIDDLE SCHOOLS (MALE)	93,218,350	13,292,730	(601.3)
3	GOVT PRIMARY SCHOOLS (MALE)	255,556,370	380,434,290	32.8
	TOTAL (MALE)	634,495,720	793,022,930	20.0
1	GOVT HIGH SCHOOLS (FEMALE)	112,153,690	233,586,020	52.0
2	G.M.S'S (FEMALE)	40,565,030	74,108,480	45.3
3	G.P.S'S (FEMALE)	151,937,500	260,608,870	41.7
	TOTAL (FEMALE)	304,656,220	568,303,370	46.4

**PICTORIAL VIEW OF SALARY BUDGT (GENDER BASED) 2009-10 & 2010-11
DISTRICT HARIPUR**



GENDER BASED BUDGET (EDUCATION SECTOR)

DISTRICT MANSEHRA

1. Gender Based Non-Salary Budget
2. Gender Based Salary Budget
3. Pictorial View

GENDER BASED ANALYSIS OF BUDGET FOR 2009-10 & 2010-11 IN EDUCATION SECTOR

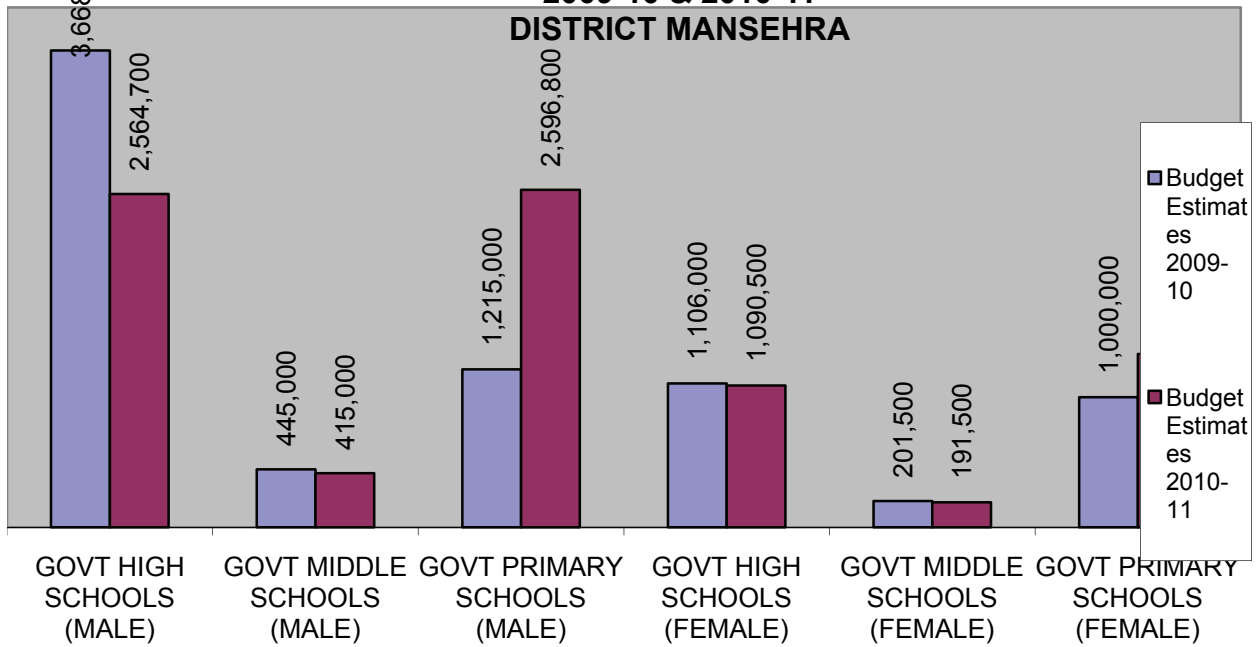
DISTRICT MANSEHRA (NON-SALARY COMPONENT)

AMOUNT IN RUPEES

S.#	Name of Departments	Budget Estimates 2009-10	Budget Estimates 2010-11	%age Increase/ Decrease
1	GOVT HIGH SCHOOLS (MALE)	3,668,460	2,564,700	(43.0)
2	GOVT MIDDLE SCHOOLS (MALE)	445,000	415,000	(7.2)
3	GOVT PRIMARY SCHOOLS (MALE)	1,215,000	2,596,800	53.2
TOTAL (MALE)		5,328,460	5,576,500	4.4
1	GOVT HIGH SCHOOLS (FEMALE)	1,106,000	1,090,500	(1.4)
2	GOVT MIDDLE SCHOOLS (FEMALE)	201,500	191,500	(5.2)
3	GOVT PRIMARY SCHOOLS (FEMALE)	1,000,000	1,333,500	25.0
TOTAL (FEMALE)		2,307,500	2,615,500	11.8

**PICTORIAL VIEW OF NON-SALARY BUDGT (GENDER BASED)
2009-10 & 2010-11**

DISTRICT MANSEHRA



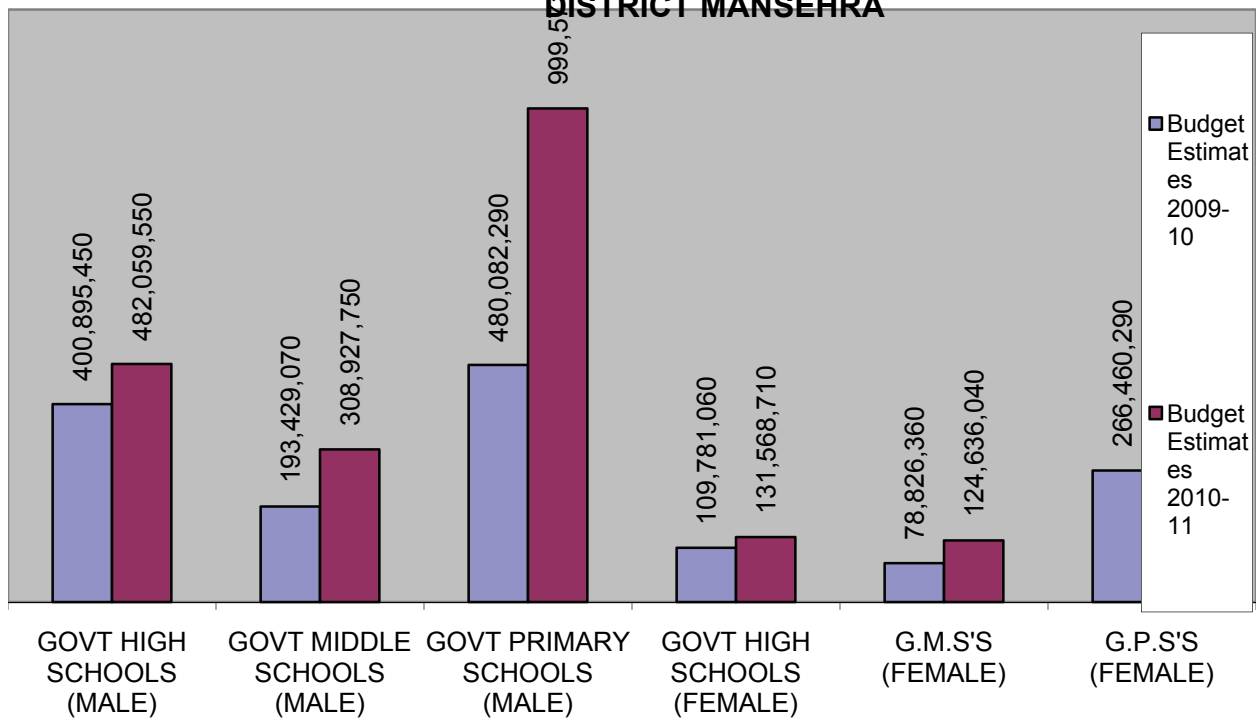
GENDER BASED ANALYSIS OF BUDGET FOR 2009-10 & 2010-11 EDUCATION SECTOR

DISTRICT MANSEHRA (SALARY COMPONENT)

AMOUNT IN RUPEES

SNO	Name of Department	Budget Estimates 2009-10	Budget Estimates 2010-11	%age Increase/ Decrease
1	GOVT HIGH SCHOOLS (MALE)	400,895,450	482,059,550	16.8
2	GOVT MIDDLE SCHOOLS (MALE)	193,429,070	308,927,750	37.4
3	GOVT PRIMARY SCHOOLS (MALE)	480,082,290	999,571,150	52.0
	TOTAL (MALE)	1,074,406,810	1,790,558,450	40.0
1	GOVT HIGH SCHOOLS (FEMALE)	109,781,060	131,568,710	16.6
2	G.M.S'S (FEMALE)	78,826,360	124,636,040	36.8
3	G.P.S'S (FEMALE)	266,460,290	374,166,030	28.8
	TOTAL (FEMALE)	455,067,710	630,370,780	27.8

**PICTORIAL VIEW OF SALARY BUDGT (GENDER BASED) 2009-10 & 2010-11
DISTRICT MANSEHRA**



GENDER BASED BUDGET (EDUCATION SECTOR)

DISTRICT BATTAGRAM

1. Gender Based Non-Salary Budget
2. Gender Based Salary Budget
3. Pictorial View

GENDER BASED ANALYSIS OF BUDGET FOR 2009-10 & 2010-11 IN EDUCATION SECTOR

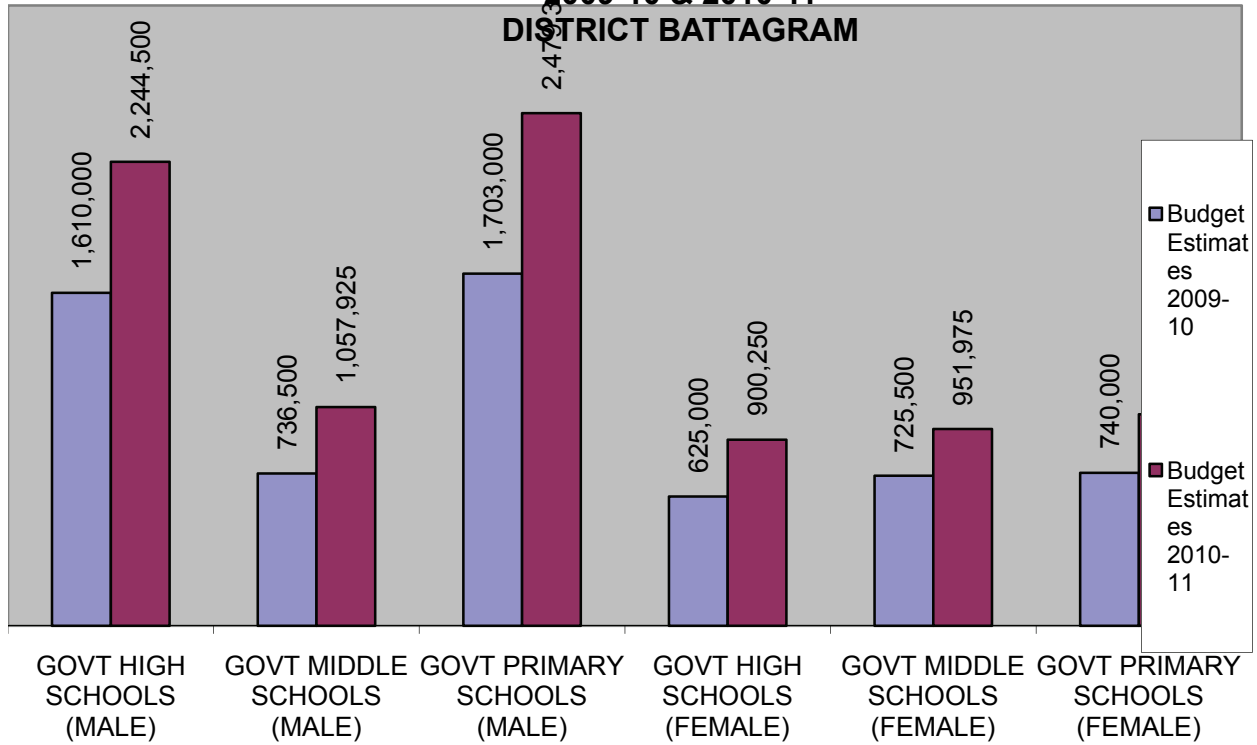
DISTRICT BATAGRAM (NON-SALARY COMPONENT)

AMOUNT IN RUPEES

S.#	Name of Departments	Budget Estimates 2009-10	Budget Estimates 2010-11	%age Increase/ Decrease
1	GOVT HIGH SCHOOLS (MALE)	1,610,000	2,244,500	28.3
2	GOVT MIDDLE SCHOOLS (MALE)	736,500	1,057,925	30.4
3	GOVT PRIMARY SCHOOLS (MALE)	1,703,000	2,479,350	31.3
TOTAL (MALE)		4,049,500	5,781,775	30.0
1	GOVT HIGH SCHOOLS (FEMALE)	625,000	900,250	30.6
2	GOVT MIDDLE SCHOOLS (FEMALE)	725,500	951,975	23.8
3	GOVT PRIMARY SCHOOLS (FEMALE)	740,000	1,023,000	27.7
TOTAL (FEMALE)		2,090,500	2,875,225	27.3

PICTORIAL VIEW OF NON-SALARY BUDGT (GENDER BASED)

**2009-10 & 2010-11
DISTRICT BATTAGRAM**



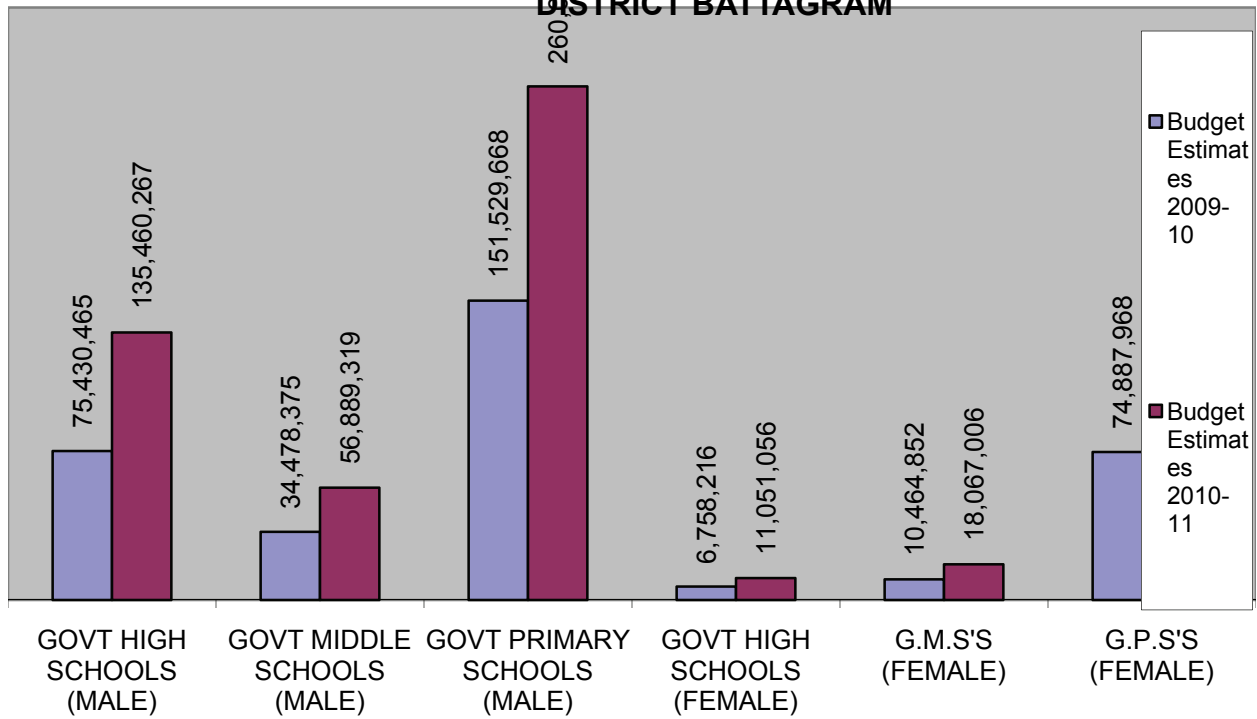
GENDER BASED ANALYSIS OF BUDGET FOR 2009-10 & 2010-11 EDUCATION SECTOR

DISTRICT BATAGRAM (SALARY COMPONENT)

AMOUNT IN RUPEES

SNO	Name of Department	Budget Estimates 2009-10	Budget Estimates 2010-11	%age Increase/Decrease
1	GOVT HIGH SCHOOLS (MALE)	75,430,465	135,460,267	44.3
2	GOVT MIDDLE SCHOOLS (MALE)	34,478,375	56,889,319	39.4
3	GOVT PRIMARY SCHOOLS (MALE)	151,529,668	260,023,952	41.7
	TOTAL (MALE)	261,438,508	452,373,538	42.2
1	GOVT HIGH SCHOOLS (FEMALE)	6,758,216	11,051,056	38.8
2	G.M.S'S (FEMALE)	10,464,852	18,067,006	42.1
3	G.P.S'S (FEMALE)	74,887,968	130,565,147	42.6
	TOTAL (FEMALE)	92,111,036	159,683,209	42.3

**PICTORIAL VIEW OF SALARY BUDGT (GENDER BASED) 2009-10 & 2010-11
DISTRICT BATTAGRAM**



THE BOTTLENECKS AND WAY FORWARD

Financial

- The funds should be released and utilize for improvement of service delivery of the line departments.
- In financial year 2010-11 Gender Responsive Budgeting would be practiced in some selected schools of education sector out of PTC funds but a lot of financial resources and human capacity is required for its implementation especially in health and education sectors.
- The allocation of funds under PFC Award for financial year 2010-11 has reasonably increased especially in Non-Salary Budget but more resources are required to overcome the miseries of the line departments.
- The salary budget is released less as per actual expenditure so in every financial year there is shortfall in salary component, which causes financial discrepancies, to overcome the release of salary should be equal to actual expenditure.
- The PTC funds are being provided sufficiently but a lot of human resource development is required along with a best monitoring policy so that the actual utilization of funds can be ensured.
- The 50% matching grant was provided by Provincial Finance Department for Performance Based Budget to district Abbottabad & Batagram that has not been provided for financial year 2010-11. This decision should be reviewed and same budgeting should start in all other districts & departments.
- Allocation of financial resources should be closely linked with the performance of departments.
- The funds provided under different categories like special repair, purchase of jute tats and furniture, Education Sector Reforms etc are insufficient these funds should be increased as per ground realities.
- The funds provided under different objects of non-salary budget are not sufficient. The formula for annual increase be reviewed

- The development funds provided to the districts are not sufficient as per Union Councils demands

Policy

- Comprehensive monitoring policy is required to be implemented at district level to check the utilization of funds for service delivery of government departments
- Formula regarding allocation of funds through PFC is to be reviewed as per ground realities.
- Saving from non salary budget cannot be re-appropriated in developmental budget and thus cannot be spent for the betterment of general public in terms of real development; this policy is required to be reviewed.
- Power of creation of posts rest with the Provincial Finance Department which is required to be reviewed.
- Policy of quarterly releases is also required to be reviewed.
- Policy of monthly releases under salary is also required to be reviewed as it is causing no of difficulties in financial management at district level
- Gender Sensitive Policy should be adopted for allocation of financial resources
- Comprehensive policy should be developed for trainings of all financial managers at different levels.
- Two main reasons for under spending in CCB's are (1). Awareness in Public (2) complications in projects preparation and approval