



ANNUAL RECEIPT & EXPENDITURE REPORT 2023-24



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**FINANCE DEPARTMENT,
GOVERNMENT OF KHYBER PAKHTUNKHWA**

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Foreword

We firmly believe that transparency and constructive debate improves future decision making, and acts as an accountability check on government. The Government of Khyber Pakhtunkhwa has published the ‘Annual Expenditure and Receipts Report’ as a part of the many endeavours, to inculcate a culture of openness and to manage the resources we have in the best way possible.

This year’s Annual Receipts and Expenditure Report FY 2023-24 is an extension of the budgetary documents as it provides the following key insights:

- 1- It is the only officially published document with actuals data on receipts and expenditure instead of budgeted and revised estimates.
- 2- This report is an extension of the budgetary documents, as it further builds upon the narrative of financial management by providing a historical comparison of budgeted versus actual figures for the past 2 years.
- 3- Just like last year, this report gives a holistic picture of current and development expenditure, which have historically been separately made and separately accounted for.

The emphasis on actuals’ data means more optimal allocation decisions, increased transparency, greater accountability, and improved understanding of budget utilization, particularly when it comes to development spend, where criticism is directed based on budget estimates, rather than actuals. KP is trying to set standards in transparency and openness, with the hope of meaningful debate, leading to more thought through decision-making, creating more impact on the citizens of this province.

Chapter 1: An Overview of Receipts & Expenditure in 2023-24

The 'Receipts and Expenditure Report 2023-24' contains the full record of receipts and expenditure data for the Financial Year (FY) 2023-24. The arrangement for this report follows last year's structure and is as follows:

- This First Chapter includes an overview of receipts and expenditure data.
- Chapter 2 details receipts.
- Chapter 3 details expenditure.
- Finally, Chapter 4 breaks down departmental budgets and shows departmental expenditure.

Table 1.2 shows receipts for 2023-24 and draws a comparison with the last two years. Total receipts of Rs. 1128.6 billion were 77% of the budget estimates of Rs. 1,456.7 billion. The decline in receipts is around 4% where the highest decline was observed in Other receipts and Grants from Federal Govt. The increasing trend was observed in Federal Tax Assignment which is 23%, increased from Rs. 586.4 billion to Rs. 721.6 billion. In provincial own source 14% increase observed from Rs. 66.8 billion PKR Rs. 76.2 billion.

Table 1.3 shows expenditure for FY 2023-24. The major growth in actual utilization in FY 2023-24 is under Current revenue expenditure of settled districts, an increase of 30% from Rs. 638.6 billion to Rs. 831 billion, while budget increase by 23% from Rs. 748.5 billion in FY 2022-23 to Rs. 917 billion in FY 2023-24. Current capital expenditure decreased by 90% from Rs. 258.7 billion in FY 2022-23 to Rs. 25 billion in FY 2023-24. The actual utilization in FY 2023-24 under Current Revenue expenditure of merged district increased by 26% from Rs. 73.1 billion in FY 2022-23 to Rs. 92.1 billion in FY 2023-24, However the budget decreased by 6% as compared to previous year. The development budget decreased by 28% from around Rs.418 billion in FY 2022-23 to Rs.301 billion in FY 2023-24, Despite this reduction the expenditure has been increased by 11% from around Rs. 146 billion in FY 2022-23 to Rs.163 billion in FY 2023-24.

Table 1.1: Variations in Receipts & Expenditure 2004-05 to 2023-24 - Actuals vs. Budget

Units: Rs. In Bln

Year	Budgeted Receipts Rs. Bln	Actual Receipts Rs. Bln	Actual / Budget %	Budgeted Expenditure Rs. Bln	Actual Expenditure Rs. Bln	Actual / Budget %
2004-05	64.4	53.7	83%	67.3	58.1	86%
2005-06	75.7	86.0	114%	77.9	81.1	104%
2006-07	81.5	82.7	101%	85.3	84.8	99%
2007-08	102.3	91.2	89%	107.7	96.0	89%
2008-09	113.7	98.0	86%	113.7	106.9	94%
2009-10	131.4	140.3	107%	134.4	148.5	110%
2010-11	208.3	215.0	103%	208.3	189.1	91%
2011-12	232.8	226.4	97%	249.2	235.8	95%
2012-13	279.5	251.2	90%	303.0	263.1	87%
2013-14	298.0	320.0	107%	344.0	274.4	80%
2014-15	404.8	308.1	76%	404.8	340.1	84%
2015-16	487.9	400.4	82%	487.9	383.6	79%
2016-17	505.0	401.2	79%	505.0	443.0	88%
2017-18	603.0	450.2	75%	603.0	474.4	79%
2018-19	648.7	513.9	79%	618.0	520.8	84%
2019-20	900.0	615.4	68%	900.0	635.2	71%
2020-21	923.0	811.9	88%	923.0	814.0	88%
2021-22	1,118.3	1,027.5	92%	1,118.3	1,076.9	96%
2022-23	1,332.3	1,179.5	89%	1,332.1	1,116.8	84%
2023-24	1,456.7	1,128.6	77%	1,360.4	1,110.6	82%
Total	9,967.2	8,401.3	84%	9,943.2	8,453.2	85%

Table 1.2: Overview of Revenue

Units: Rs. Bln

Head	2021-22			2022-23			2023-24			Year-on-Year increase	
	Budget Estimates	Actuals	Actuals as % of Budget	Budget Estimates	Actuals	Actuals as % of Budget	Budget Estimates	Actuals	Actuals as % of Budget	BE v BE	Act v Act
Total Receipts	1,118.3	1,027.5	92%	1,332.3	1,179.5	89%	1,456.7	1,128.6	77%	9%	-4%
Federal Transfers	559.3	590.5	106%	670.5	698.7	104%	986.8	858.8	87%	47%	23%
Federal Tax Assignment^	475.6	498.6	105%	570.9	586.4	103%	764.6	721.6	94%	34%	23%
1 % for War on Terror	57.2	59.9	105%	68.6	70.5	103%	91.9	86.7	94%	34%	23%
Straight Transfers	26.5	32.0	121%	31.0	41.8	135%	38.7	50.4	130%	25%	21%
Windfall Levy	0.0	0.0	-	0.0	0.0	-	91.7	0.0	0%	-	-
Profit from Hydro Electricity (NHP)	74.7	21.0	28%	62.0	4.9	8%	85.1	8.5	10%	37%	73%
Net Hydel Profit	29.6	12.0	40%	29.7	0.0	0%	31.5	0.0	0%	6%	-
Arrears of Net Hydel	0.0	0.0	-	11.1	0.0	0%	30.7	8.5	28%	177%	-
Arrears of Net Hydel (M.O.U)	45.0	9.0	20%	0.0	4.9	-	0.0	0.0	-	-	-100%
Provincial Own Receipts	75.0	62.2	83%	85.0	66.8	79%	85.0	76.2	90%	0%	14%
Provincial Tax Receipts*	43.2	41.8	97%	52.7	41.7	79%	56.5	53.6	95%	7%	28%
Provincial Non-Tax Receipts	31.8	20.3	64%	32.3	25.1	78%	28.5	22.6	79%	-12%	-10%
Other Receipts	102.7	20.4	20%	179.6	20.2	11%	0.3	0.2	72%	-100%	-99%
Recovery of Investment & loans	0.3	0.1	56%	10.0	0.1	1%	0.0	0.0	-	-100%	-100%
Financing From HDF	4.6	0.0	0%	49.3	0.0	0%	0.3	0.2	72%	-99%	-
Domestic Loan (Profits from Pension Fund etc)	54.0	20.3	38%	50.0	10.1	20%	0.0	0.0	-	-100%	-100%
Financing from Cash Balance	43.8	0.0	0%	0.3	0.0	0%	0.0	0.0	-	-100%	-
Withdrawal of Profit from GP Fund	0.0	0.0	-	10.0	10.0	100%	0.0	0.0	-	-100%	-100%
Grants from Federal Govt.	19.9	31.0	156%	72.4	10.1	14%	62.2	7.7		-14%	-24%
Grants from Fed. Govt. (non-dev.)	0.0	0.0	-	64.0	0.0	0%	50.9	0.0	0%	-20%	-
PSDP (Federal)	19.9	31.0	156%	8.4	10.1	121%	11.3	7.7	68%	35%	-24%
Foreign Project Assistance	89.2	37.5	42%	93.2	56.1	60%	114.4	65.6	57%	23%	17%
Grants for Newly Merged Areas	187.7	110.8	59%	144.6	99.9	69%	123.0	111.6	91%	-15%	12%
Grants for Current Budget	99.0	66.0	67%	60.0	60.0	100%	66.0	66.0	100%	10%	10%
Development Grants	88.7	44.8	51%	50.0	39.9	80%	57.0	45.6	80%	14%	14%
3% NFC Share				34.6							
Ways & Means Advance from Federal Govt	10.0	154.1	1541%	25.0	222.8	891%	0.0	0.0	-	-100%	-100%

Table 1.3: Overview of Expenditure

Units: Rs. Bln

Head	2021-22			2022-23			2023-24			Year-on-Year increase	
	Budget Estimates	Actuals	Actuals as % of Budget	Budget Estimates	Actuals	Actuals as % of Budget	Budget Estimates	Actuals	Actuals as % of Budget	BE v BE	Act v Act
Total Expenditure	1,118.3	1,076.9	96%	1,332.1	1,116.8	84%	1,360.4	1,110.6	82%	2%	-1%
Current Revenue Expenditure	626.0	560.6	90%	748.5	638.6	85%	917.0	831.0	91%	23%	30%
Salary (Provincial)	149.0	116.8	78%	202.4	182.4	90%	244.9	201.2	82%	21%	10%
Salary (District)	165.0	177.5	108%	170.0	182.3	107%	233.3	232.1	100%	37%	27%
Pension	92.0	90.6	98%	106.0	109.7	104%	134.0	135.7	101%	26%	24%
Subsidy	10.3	10.0	98%	10.3	5.0	49%	47.8	32.6	19%	366%	551%
Investment & Committed Contribution	3.6	1.1	31%	3.0	0.5	-	22.0	20.5	85%	633%	4000%
Interest Payments	16.0	14.1	88%	16.0	23.7	148%	28.3	32.0	113%	77%	35%
Local Councils	6.7	9.1	136%	8.4	6.4	77%	8.9	7.0	78%	7%	9%
O&M and Contingency	183.5	123.9	68%	202.1	115.6	57%	173.8	152.2	88%	-14%	32%
District Non-Salary	0.0	17.5	-	30.4	12.9	42%	24.0	17.9	74%	-21%	38%
Capital Expenditure	22.3	189.8	851%	41.3	258.7	626%	25.4	25.0	99%	-38%	-90%
Current Revenue Expenditure (NMAs)	99.0	66.9	68%	124.1	73.1	59%	116.9	92.1	79%	-6%	26%
Salary	31.0	24.7	80%	45.8	34.6	76%	45.6	41.0	90%	0%	18%
Salary (District)	29.0	27.5	95%	30.0	27.1	90%	37.0	34.1	92%	23%	26%
Pension	0.1	1.3	1322%	1.1	2.6	-	4.3	3.4	79%	291%	31%
Non-Salary	32.5	11.0	34%	37.3	6.7	18%	20.9	10.6	51%	-44%	60%
Non-Salary (District)	6.4	2.5	39%	9.9	2.2	22%	9.0	3.0	33%	-9%	38%
Development Expenditure	371.1	259.5	70%	418.2	146.3	35%	301.1	162.5	54%	-28%	11%
ADP (Provincial)	150.0	151.1	101%	185.0	89.8	49%	86.0	69.4	81%	-54%	-23%
ADP (Districts)	15.0	1.8	12%	37.0	1.2	3%	17.2	0.0	0%	-54%	-100%
Development Grants (PSDP Federal)	19.9	36.4	183%	8.4	12.6	-	11.3	7.0	62%	35%	-44%
Foreign Project Assistance	89.2	17.9	20%	93.2	24.8	27%	114.4	36.2	32%	23%	46%
ADP (NMAs)	26.4	52.4	198%	24.0	6.5	27%	31.2	16.6	53%	30%	155%
AIP (NMAs)	70.6	0.0	0%	70.6	11.5	16%	41.0	33.3	81%	-42%	189%

Chapter 2: Receipts in Detail 2023-24

In this section, a detailed breakdown is given of the revenue the Government of Khyber Pakhtunkhwa receives. In 2023-24, receipts totaled Rs 1,128.6 billion out of budget estimates of Rs. 1,456.7 billion. Actual receipts were around 77% of the budget estimates, a reduction of 4% observed in actuals as of last year. This was driven by a decline of 99% in Other receipts and 24% decline in grants from federal government.

Table 2.1: Overview of Receipts

Units: Rs. Bln

Head	2021-22			2022-23			2023-24			Year-on-Year increase	
	Budget Estimates	Actuals	Actuals as % of Budget	Budget Estimates	Actuals	Actuals as % of Budget	Budget Estimates	Actuals	Actuals as % of Budget	BE v BE	Act v Act
Total	1118.3	1027.5	92%	1332.3	1179.5	88.5%	1456.7	1128.6	77%	9%	-4%
Federal Tax Assignments	475.6	498.6	105%	570.9	586.4	103%	764.6	721.6	94%	34%	23%
1 % for War on Terror	57.2	59.9	105%	68.6	70.5	103%	91.9	86.7	94%	34%	23%
Straight Transfers	26.5	32.0	121%	31.0	41.8	135%	38.7	50.4	130%	25%	21%
Profit from Hydro Electricity (NHP)	74.7	21.0	28%	62.0	4.9	8%	85.1	8.5	10%	37%	73%
Windfall Levy							91.7	0.0	0%	-	-
Provincial Own Receipts	75.0	62.2	83%	85.0	66.8	79%	85.0	76.2	90%	0%	14%
Other Receipts	102.7	20.4	20%	179.6	20.2	11%	0.3	0.2	72%	-100%	-99%
Grants from Federal Govt.	19.9	31.0	156%	72.4	10.1	14%	62.2	7.7	12%	-14%	-24%
Foreign Project Assistance	89.2	37.5	42%	93.2	56.1	60%	114.4	65.6	57%	23%	17%
Grants for Newly Merged Areas	187.7	110.8	59%	144.6	99.9	69%	123.0	111.6	91%	-15%	12%
Ways & Means Advance from Federal Govt.	10.0	154.1	1541%	25.0	222.8	891%	0.0	0.0	-	-100%	-100%

A few key takeaways from Table 2.1:

- The reliance of the provincial budget on Federal Tax Assignments, or FBR performance, straight transfers, Windfall Levy & NHP; these make up Rs. 867.3 billion or around 77% of the total receipts of Rs. 1,128.6 billion for the year.
- How the erratic nature of NHP transfers contribute massively to the shortfall in receipts, limiting KP Government's ability to spend on development and critical non-salary operations,
- Khyber Pakhtunkhwa Government managed to increase own source receipts from Rs. 66.8 billion to Rs. 76.2 billion, growth of 14% from last year.
- The shortfall in actual receipts for NMAs stems from decreased transfers in lieu of AIP commitment of centr and other provinces for uplifting the Newly Merged Areas.

Federal Transfers

Table 2.2 shows four key categories of federal transfers, that make up Rs. 867.3 billion, or around 77% of total expenditure of Rs. 1,128.6 billion for the year.

Table 2.2: Federal Transfers

Units: Rs Bln

Head	2021-22			2022-23			2023-24			Year-on-Year increase	
	Budget Estimates	Actuals	Actuals as % of Budget	Budget Estimates	Actuals	Actuals as % of Budget	Budget Estimates	Actuals	Actuals as % of Budget	BE v BE	Act v Act
Total Federal Transfers	634.0	611.4	96%	732.0	703.7	96%	980.0	867.3	89%	34%	23%
Federal Tax Assignment	475.6	498.5	105%	571.0	586.4	103%	764.6	721.6	94%	34%	23%
Sales Tax*	206.3	210.5	102%	242.0	212.0	88%	280.0	247.6	88%	16%	17%
Taxes on Income	177.1	182.9	103%	210.0	267.5	127%	342.8	340.8	99%	63%	27%
Custom Duties	63.9	80.0	125%	85.0	77.1	91%	98.5	87.4	89%	16%	13%
Federal Excise	28.3	25.2	89%	34.0	29.4	86%	43.1	44.8	104%	27%	52%
Capital Value Tax (CVT)	0.0	0.0	-	0.0	0.5	-	0.1	1.0	1306%	-	87%
1% of Divisible Pool for War on Terror	57.2	59.9	105%	69.0	70.5	102%	91.9	86.7	94%	33%	23%
Straight Transfers	26.5	32.0	121%	30.0	41.9	140%	38.5	50.4	131%	28%	20%
Royalty on Crude Oil	11.8	20.9	177%	16.0	27.2	170%	23.5	28.5	121%	47%	5%
Royalty on Natural Gas	8.6	6.9	81%	11.0	12.3	112%	10.2	15.8	155%	-7%	29%
Gas Development Surcharge	4.2	2.7	64%	1.0	1.0	100%	2.4	4.9	204%	140%	389%
Excise Duty on Natural Gas	1.9	1.5	78%	2.0	1.4	70%	2.4	1.2	52%	20%	-11%
Windfall Levy							91.8	0.0	0%		
NHP	74.7	21.0	28%	62.0	4.9	8%	85.0	8.5	10%	37%	73%
Net Profit from Hydel Power Generation	29.7	12.0	40%	30.0	0.0	0%	31.5	0.0	0%	5%	-
Arrears of Net Hydel Profit (MoU+2017-18)	36.9	9.0	24%	11.0	4.9	45%	22.7	8.5	37%	107%	73%
Unreconciled Arrears (Indexation)	8.1	0.0	0%	21.0	0.0	0%	30.7	0.0		46%	-
NHP as per AGN Kazi formula (KCM)											

Overall, it can be seen that Federal transfers had seen 23% increase from FY 2022-23. FBR's tax collection also increased phenomenally this year, the actual realization is 94% of the budget estimates. Net hydel profits have seen 73% increase over the previous year.

Provincial Receipts

Table 2.3 shows total provincial receipts estimates of Rs. 85 billion same as previous year against which actuals have increased by 14% from Rs. 66.8 billion to Rs. 76.2 billion. It also shows how good governance and seriousness in generating own source revenue can accelerate the capacity of government to create necessary fiscal space for development. However, the overall contribution of total receipts to the budget of Rs. 1,128.6 billion remains quite low i.e. around 7%.

The growth is majorly triggered by top revenue generating departments such as Khyber Pakhtunkhwa Revenue Authority, Board of Revenue, Excise, Taxation & Narcotics control, Mines & Minerals and Home department.

Table 2.3: Provincial Receipts

Units: Rs. Bln

Head	2021-22			2022-23			2023-24			Year-on-Year increase	
	Budget Estimates	Actuals	Actuals as % of Budget	Budget Estimates	Actuals	Actuals as % of Budget	Budget Estimates	Actuals	Actuals as % of Budget	BE v BE	Act v Act
Provincial Own Receipts	75.0	62.2	83%	85.0	66.8	79%	85.0	76.2	90%	0%	14%
Provincial Tax Receipts	43.2	41.8	97%	52.7	41.7	79%	56.5	53.6	95%	7%	28%
Provincial Non-Tax Receipts	31.8	20.3	64%	32.3	25.1	78%	28.5	22.6	79%	-12%	-10%

Provincial Tax Receipts

The increase in provincial tax receipts from Rs. 41.7 billion to Rs. 53.6 billion is an increase of around 28% as compared to last year. This increase is clearly driven by major heads, such as Sales Tax on Services, Electricity tax, motor vehicle tax and Infrastructure Development Cess etc.

Table 2.4: Provincial Tax Revenue (remove local government share)

Units: Rs. Bln

Head	2021-22			2022-23			2023-24			Year-on-Year increase	
	Budget Estimates	Actuals	Actuals as % of Budget	Budget Estimates	Actuals	Actuals as % of Budget	Budget Estimates	Actuals	Actuals as % of Budget	BE v BE	Act v Act
Total Provincial Taxes	43.2	41.8	97%	52.7	41.7	79%	56.5	53.6	95%	7%	28%
Total Direct Taxes	7.6	3.5	46%	8.4	3.1	36%	9.4	3.5	37%	12%	13%
Land Revenue	4.4	1.7	38%	4.4	0.2	6%	5.4	0.3	6%	22%	40%
Urban Immovable Property Tax (UIPT)	3.2	1.5	46%	3.0	2.0	66%	3.0	2.0	66%	1%	2%
Tax on Transfer of Property (Reg.)	-	0.1	-	0.1	-	0%	0.1	-	0%	-14%	-
Urban CVT Provincial	-	0.0	-	-	0.0	-	-	0.2	-	-	9589%
Tax from Agriculture Income/Land	-	0.1	-	0.1	0.1	92%	0.1	0.1	111%	14%	38%
Tax on Profession, Trades & Callings	-	0.1	-	0.8	0.8	96%	0.8	0.8	-	0%	4%
Total Indirect Taxes	35.6	38.3	108%	44.3	38.6	87%	47.1	50.1	106%	6%	30%
Sale Tax on Services (GST)	24.8	27.5	111%	32.0	27.2	85%	32.0	35.9	112%	0%	32%
Motor Vehicle Tax	1.9	1.2	63%	1.3	1.2	93%	1.3	1.1	80%	3%	-11%
Stamp Duties Fee	4.6	4.9	107%	4.4	3.4	76%	4.4	2.9	66%	-1%	-15%
Electricity Tax	1.0	1.4	142%	2.5	2.3	93%	5.1	3.0	58%	104%	28%
PTA (Route Permit under MVT)	0.4	-	0%	0.4	0.3	87%	0.6	0.7	120%	42%	96%
Tobacco Development Cess	0.5	0.4	84%	0.5	0.5	96%	0.5	0.5	-	-7%	8%
Infrastructure Development Cess	2.2	2.9	132%	3.0	3.5	116%	3.0	5.9	-	-	69%
Motor Vehicle Fitness (MVT)	0.1	-	0%	0.1	0.2	179%	0.1	0.1	108%	-10%	-46%
Others	0.1	-	0%	-	-	-	0.1	0.0	47%	-	-

Provincial Non-Tax Receipts

Non-tax showed decrease over FY 2022-23 i.e. 10%. Total non-tax receipts approximated to Rs. 22.6 billion, Rs. 2.5 billion less than the previous year. Non-tax revenue makes up approximately a third of provincial own source revenue. Heads under non-tax revenue can be described as having one of three purposes. One is regulatory, the other is to collect cost, and the third is to generate a certain amount of revenue.

In areas such as Higher Education and Health, it is important to look at the revenue generated vs. the cost incurred, with the objective of actually trying to make the cost of delivery sustainable. The government can subsidize to the extent that it has resources, but unless the cost is sustainable, limiting of resources will limit the quality of service. Therefore, the purpose of these departments is not to generate revenue for the government, but so far what is lacking in any province, is a comparison of the cost incurred on a specific department, and the cost recovered by it. These need to be aligned based on the quality of service delivered, and because this is not done, the service delivery is poor. And that's why a report like this is important, so such conversations can be had.

Table 2.5: Provincial Non-Tax Receipts

Units: Rs. Bln

Head	2021-22			2022-23			2023-24			Year on Year increase	
	Budget Estimates	Actuals	Actuals as % of Budget	Budget Estimates	Actuals	Actuals as % of Budget	Budget Estimates	Actuals	Actuals as % of Budget	BE v BE	Act v Act
Total Non-Tax Receipts	31.8	20.3	64%	32.3	25.1	78%	28.5	22.6	79%	-12%	-10%
Mines & Minerals	6.2	6.3	102%	7.7	6.6	86%	7.7	6.4	84%	-1%	-3%
Energy and Power	2.6	0.0	0%	2.6	0.0	0%	0.0	0.0	-	-100%	-
Police	4.0	1.6	40%	3.5	1.8	51%	3.6	2.0	55%	2%	9%
Finance	3.1	1.2	39%	1.5	1.1	73%	0.9	2.9	319%	-40%	160%
Home	1.5	1.0	67%	1.6	1.4	88%	1.6	0.9	55%	3%	-35%
Health	1.5	0.7	47%	0.9	0.5	56%	0.9	0.5	58%	-2%	2%
Others	12.9	9.5	73%	14.5	13.7	94%	13.9	10.0	72%	-4%	-27%

Grants, Assistance, & Financing from Past Savings

Table 2.6 Consists of grants, assistance, and financing from past savings. This year's grants include 'Grants for NMAs' which were Rs. 123.0 billion. These, however, fell short (91%) of budget estimates. Foreign project assistance also fell short (57%) of budget estimates, however 23% increase observed as compared to last year. The commitment for additional funding to the Newly Merged Areas were made so as to accelerate the assimilation of ex-FATA and bring it to parity with the rest of the country. While KP has been fulfilling its commitment, others provinces haven't yet been forthcoming. The Federal Government too has fallen short of its stated commitment. NMAs is a national responsibility, and one that deserves the federation's complete commitment in terms of action, not just in spirit.

Table 2.6: Development Receipts

Units: Rs. Bln

Head	2021-22			2022-23			2023-24			Year on Year increase	
	Budget Estimates	Actuals	Actuals as % of Budget	Budget Estimates	Actuals	Actuals as % of Budget	Budget Estimates	Actuals	Actuals as % of Budget	BE v BE	Act v Act
Total	296.8	179.3	60%	310.2	166.1	54%	299.6	184.9	62%	-3%	11%
Special Federal Grant PSDP	19.9	31.0	156%	8.4	10.1	121%	11.3	7.7	68%	35%	-24%
Non-Development Grants	0.0	0.0	-	0.0	0.0	-	50.9	0.0	0%	-	-
Foreign Project Assistance	89.2	37.5	42%	93.2	56.1	60%	114.4	65.6	57%	23%	17%
3% NFC Share	34.7	0.0	0%	34.6	0.0	0%					
Grants for NMAs	153.0	110.8	72%	174.0	99.9	57%	123.0	111.6	91%	-29%	12%
Grants for Current budget	99.0	66.0	67%	124.0	60.0	48%	66.0	66.0	100%	-47%	10%
Grants for Development	54.0	44.8	83%	50.0	39.9	80%	57.0	45.6	80%	14%	14%

Chapter 3: Expenditure in Detail 2023-24

There are 4 major heads of Expenditure: Current Revenue, Current Capital, Development Revenue and Development Capital.

- **Current Revenue Expenditure** includes the expenditure on the regulatory functions of the government and provision of social and economic services.
- **Current Capital Expenditure** consists of loans raised, loans repaid, and contributions made to fund Government liabilities.
- **Development Revenue Expenditure** pertains to most expenses of a project other than brick and mortar; including employees related expenses, purchase of transport, machinery and equipment, operating expenses, research and development, training etc.
- **Development Capital Expenditure** is the capital investment under the development programs for roads, buildings, irrigation sectors, etc.

Each is broken down in this chapter to greater detail to present a clearer picture of expenditure incurred by the province. The overall figures for both 2022-23 and 2023-24 are reflected in Table 3.1

Table 3.1: Details of provincial expenditure Current

Units: Rs. Bln

Head	2021-22			2022-23			2023-24			Year on Year increase	
	Budget Estimates	Actuals	Actuals as % of Budget	Budget Estimates	Actuals	Actuals as % of Budget	Budget Estimates	Actuals	Actuals as % of Budget	BE v BE	Act v Act
Total	1,118.3	1,076.9	96%	1,332.1	1,116.8	84%	1,360.4	1,110.6	82%	2%	-1%
Total Current	747.3	817.3	109%	913.8	970.4	106%	1,059.3	948.1	90%	16%	-2%
Current Revenue	725.0	627.5	87%	872.5	711.7	82%	1,033.9	923.1	89%	18%	30%
Current Capital	22.3	189.8	851%	41.3	258.7	626%	25.4	25.0	98%	-38%	-90%
Total Development	371.1	259.5	70%	418.2	146.3	35%	301.1	162.5	54%	-28%	11%
Development Revenue	59.0	48.1	82%	54.2	21.1	39%	33.0	26.9	82%	-39%	27%
Development Capital	312.0	211.4	68%	364.0	125.2	34%	268.1	135.6	51%	-26%	8%

Total actual spending for the year 2023-24 was Rs. 1,110.6 billion, against total revenue receipts of Rs. 1,128.6 billion. The major expenditure is under current revenue, which is the single largest head and consists of 85% of overall expenditure. This is because it includes salaries and pensions, the increase in which squeezes not only the development budget but also the non-salary expenditure which the province needs to improve existing infrastructure, provide essential medicine for patients, and textbooks for children.

Current Expenditure

Expenditure under Current Revenue increased from Rs. 711.7 billion to Rs. 923.1 billion, 30% increase over last year. This includes current expenditure, that is salary, pension and non-salary expenditure for Settled and Merged districts. Salaries expenditure increased by 19% for settled districts and 22% for the merged districts as compared to previous year. Pension expenditure increased by 24%. O&M, Contingencies & District Non -Salary expenditure of settled and merged districts increased by 53%.

Table 3.2: Current Revenue Expenditure

Units: Rs. Bln

Head	2021-22			2022-23			2023-24			Year on Year increase	
	Budget Estimates	Actuals	Actuals as % of Budget	Budget Estimates	Actuals	Actuals as % of Budget	Budget Estimates	Actuals	Actuals as % of Budget	BE v BE	Act v Act
Total	725.0	627.5	87%	872.5	711.7	82%	1,035.2	923.1	89%	19%	30%
Salary	314.0	294.3	94%	372.4	364.7	98%	478.5	433.3	91%	29%	19%
Salary (NMAs)	60.0	52.1	87%	75.7	61.7	82%	82.6	75.1	91%	9%	22%
O&M, Contingencies & District Non -Salary	183.4	141.4	77%	232.4	128.5	55%	233.8	197.1	84%	1%	53%
O&M, Contingencies (NMAs)	38.9	13.5	35%	47.2	8.9	19%	29.9	13.6	45%	-37%	53%
Pension	92.1	91.9	100%	107.1	112.3	105%	138.3	139.1	101%	29%	24%
Subsidies	10.3	10.0	97%	10.3	5.0	49%	10.3	5.0	49%	0%	0%
Grant to Local Councils	6.7	9.1	136%	8.4	6.4	76%	10.4	8.0	77%	23%	24%
Debt servicing	16.0	14.1	88%	16.0	23.7	148%	28.3	32.0	113%	77%	35%
Committed Contributions/Investment	3.6	1.1	31%	3.0	0.5	17%	23.0	20.0	87%	667%	3900%

Share of Local Government

Table 3.3 below shows the share of local government. Of the total salary budget of Rs. 270.0 billion, share of transfer to local government, that is district salaries, was utilized amounting to Rs. 266.2 billion. This includes education, which is the largest component of district salaries. The non salary budget of Rs. 33 billion Rs. 20.8 billion were utilized, 38% increased utilization as compared to last year.

Table 3.3: Share of Local Government

Units: Rs. Bln

Head	2021-22			2022-23			2023-24			Year on Year increase	
	Budget Estimates	Actuals	Actuals as % of Budget	Budget Estimates	Actuals	Actuals as % of Budget	Budget Estimates	Actuals	Actuals as % of Budget	BE v BE	Act v Act
Total	248.8	272.4	109%	289.7	232.1	80%	334.6	294.0	88%	16%	27%
Salary	194.0	205.0	106%	200.0	209.4	105%	270.3	266.2	98%	35%	27%
Non Salary	30.7	20.0	65%	40.3	15.1	37%	33.0	20.8	63%	-18%	38%
Grant to Local Councils	6.7	9.1	136%	8.4	6.4	77%	8.9	7.0	78%	7%	9%
District ADP	17.4	38.3	220%	41.0	1.2	3%	22.4	0.0	0%	-45%	-100%

Current Expenditure of Capital Accounts

Current Expenditure of Capital Accounts consist primarily of loan repayments. These include Repayment of Foreign and domestic Loans, Loans & Advances to Provincial Government Employees. These are reflected in Table 3.4

Total portfolio of current capital expenditure decreased from Rs. 258.7 billion to Rs. 25 billion. Loan & Advance to provincial government employees decreased from Rs. 0.3 billion in 2022-23 to Rs. 0.2 billion in 2023-24, a year on year decrease of 11%. Repayments for Foreign loans increasing from Rs. 21.0 billion in 2022-23 to Rs. 24.8 billion, a year on year increase of 18%. Repayment of loans however remains a very small portion of the province's total expenses and well within manageable limits.

Table 3.4: Expenditure on Capital Accounts

Units: Rs. Bln

Head	2021-22			2022-23			2023-24			Year on Year increase	
	Budget Estimates	Actuals	Actuals as % of Budget	Budget Estimates	Actuals	Actuals as % of Budget	Budget Estimates	Actuals	Actuals as % of Budget	BE v BE	Act v Act
Total	22.3	189.8	851%	41.3	258.7	626%	25.4	25.0	98%	-38%	-90%
Loans & Advances to Provincial Government Employees.	0.3	1.1	365%	0.3	0.3	93%	0.3	0.2	82%	0%	-11%
Capital Expenditure (Debt Principal Repayment - Foreign)	12.0	12.2	101%	16.0	21.0	131%	25.1	24.8	99%	57%	18%
Capital Expenditure (Debt Principal Repayment - Domestic)	10.0	176.5	1765%	25.0	237.5	950%	0.0	0.0	0%	-100%	-100%

Development Expenditure by Sector

During 2023-24, Rs. 76.245 billion was expensed under development spending for settled districts. A similar pattern can be seen in the foreign portfolio, where there is significant capacity across the board to increase spending. This is because there are significantly more committed funds than expensed. This lack of utilization is typically because the foreign funded portfolio has not been monitored and tracked at a high enough level. The foreign funded portfolio clearly shows the potential to increase utilization by more closely tracking and management of the portfolio. The provincial government intends to do that with increased oversight by identifying and removing bottlenecks and expedite spending.

Table 3.5: Sector Wise Development Allocation & Actuals of Settled (Without FPA)

Units: Rs. Bln

S. No	Department	Total Cost	Allocation	Actuals	% Expensed from Total Allocation
1	Agriculture		3.6	3.8	108%
2	Auqaf, Hajj, Religious & Minoritv Affairs		0.4	0.5	120%
3	Board Of Revenue		1.1	1.0	89%
4	Districts Adp		0.0	0.0	#DIV/0!
5	Drinking Water & Sanitation		5.2	3.0	59%
6	Elementary And Secundary Education		6.2	6.1	98%
7	Energy And Power		2.0	0.9	45%
8	Environment		0.0	0.0	25%
9	Establishment & Administration		0.4	0.4	100%
10	Excise Taxation & Norcotics Control		0.2	0.2	106%
11	Finance		0.0	0.0	0%
12	Food		0.1	0.0	38%
13	Forestry		1.9	1.6	81%
14	Health		11.1	9.1	82%
15	Higher Education		4.3	1.8	41%
16	Home		1.4	2.3	167%
17	Housing		0.3	0.1	21%
18	Industries		1.1	0.4	40%
19	Information		0.0	0.0	247%

S. No	Department	Total Cost	Allocation	Actuals	% Expensed from Total Allocation
20	Labour		0.1	0.1	95%
21	Law& Justice		1.5	1.2	84%
22	Livestock		1.6	1.1	67%
23	Local Government		1.1	0.8	70%
24	Mines And Minerals		0.1	0.1	100%
25	Multi Sectoral Development		8.8	14.9	168%
26	Population Welfare		0.4	0.3	78%
27	Public Private Partnership		0.0	0.0	0%
28	Relief & Rehabilitation		1.1	0.6	58%
29	Roads		17.4	14.3	82%
30	Social Welfare		0.6	0.5	80%
31	Sports		3.2	1.6	51%
32	St&It		0.8	0.4	51%
33	Tehsil ADP		17.2	0.0	0%
34	Tourism Archeology		2.1	0.7	33%
35	Transport		0.1	0.0	65%
36	Urban Development		3.6	1.2	33%
37	Urban Policy Unit		0.1	0.2	228%
38	Water		14.7	6.9	47%

Chapter 4: Departmental Expenditure 2023-24

Table 4.1 below, shows the overall departmental budgets, broken down in to three key components:

- Current
- Development
- Foreign Project Assistance (FPA)

It also shows the budget estimates and the actual data over the last two years. Breaking down expenditure information at a department level can provide useful insight for having conversations between stakeholders that can lead to improved decision making.

Last Year's expenditure report emphasized the importance of looking at departmental budgets as a whole, by looking at current and development in an integrated manner. It would be of use to revisit that reasoning.

“Considering two of the largest departments, education and health, where a lot of narrative focuses on the development budget. What is actually important is the current budget through which delivery happens in terms of number of service delivery personnel, i.e. teachers, doctors, nurses, paramedic staff, etc. Add to these the non-salary expenses which includes supplies such as text books, medicines, as well as class rooms repair etc. and one begins to understand the greater importance of current expenditure in such departments, where service delivery to the general public is their *raison d'etre*. In fact, the current spend on education, which includes teacher salaries, in itself is greater than the overall expenditure of any other department in the province. Therefore, it is important to look at these departments in an integrated manner, and through this report, all stakeholders including the public can now do so. So, for the first time a conversation can happen about what the province is actually getting out of a department as a whole.”

The spread of COVID-19 has only reinforced the importance of improved service delivery whether it is of the relief department or the health department rather than just brick and mortar development expenditure. It has also reemphasized the importance of having the fiscal space to carry out improved service delivery, highlighting the importance of own source revenue. By looking at individual departments, insights can also be made on revenue generation departments, such as mines and minerals or excise and taxation, with respect to their revenue to cost ratio. Is a ratio of 2 to 1 or 3 to 1 satisfactory when other government agencies like KPRA can generate PKR 20 Billion against a cost of PKR 0.4 Billion, a ratio of nearly 52 to 1? Although the government has encouraged tax exemptions and rationalization, there is still plenty of potential for revenue generation and more emphasis and effort need to be made to realize full potential in these sectors.

One of the intents of this exercise is to understand exactly how and where can expenses be incurred that best facilitate the citizens of Khyber Pakhtunkhwa. This level of details will allow the provincial government to closely look at where such expenditure can be streamlined. Only by looking at the province's finances holistically, will the government be able to improve financial management and continue to remain a citizen-centric government.

Table 4.1 (1 of 10)
Department wise Expenditure
Units: Rs. Mln

Head	2022-23			2023-24			Year on Year increase	
	Budget Estimates	Actuals	Actuals as % of Budget	Budget Estimates	Actuals	Actuals as % of Budget	BE v BE	Act v Act
ELEMENTARY & SECONDARY EDUCATION	237,651.3	208,470.7	88%	297,848.7	268,589.4	90%	25%	29%
Settled	196,941.8	181,944.3	92%	252,220.8	234,274.8	93%	28%	29%
Current	184,489.5	176,400.3	96%	242,506.3	226,871.1	94%	31%	29%
Development	10,442.2	4,837.2	46%	6,214.4	6,072.7	98%	-40%	26%
FPA	2,010.0	706.8	35%	3,500.0	1,331.1	38%	74%	88%
NMAs	40,709.5	26,526.4	65%	45,627.9	34,314.5	75%	12%	29%
Current	32,756.2	24,554.0	75%	37,994.5	28,891.2	76%	16%	18%
Development	6,553.3	1,769.4	27%	5,543.4	4,617.4	83%	-15%	161%
FPA	1,400.0	203.0	15%	2,090.0	805.9	39%	49%	297%
	0.0	0.0						
HEALTH	207,117.4	133,488.2	64%	205,204.7	161,753.9	79%	-1%	21%
Settled	183,782.3	121,680.2	66%	187,000.0	145,872.0	78%	2%	20%
Current	160,938.3	114,766.9	71%	164,158.6	135,692.5	83%	2%	18%
Development	18,643.9	6,602.1	35%	11,090.4	9,129.4	82%	-41%	38%
FPA	4,200.0	311.1	7%	11,751.0	1,050.1	9%	180%	238%
NMAs	23,335.1	11,808.1	51%	18,204.8	15,881.9	87%	-22%	35%
Current	17,960.1	9,518.5	53%	14,098.7	10,951.8	78%	-21%	15%
Development	5,375.0	2,289.5	43%	4,106.1	4,930.1	120%	-24%	115%
	0.0	0.0						
HOME & TRIBAL AFFAIRS, POLICE & JAILS	102,305.6	93,350.8	91%	126,030.4	112,687.1	89%	23%	21%
Settled	75,131.4	72,440.7	96%	98,808.4	88,298.1	89%	32%	22%
Current	72,629.8	71,313.9	98%	97,447.2	86,024.4	88%	34%	21%
Development	2,501.6	1,126.8	45%	1,361.2	2,273.8	167%	-46%	102%
FPA	0.0	0.0	0%	0.0	0.0	-	-100%	-
NMAs	27,174.2	20,910.1	77%	27,222.0	24,389.0	90%	0%	17%
Current	26,095.8	20,743.3	79%	26,513.7	23,034.8	87%	2%	11%
Development	1,078.4	166.8	15%	708.2	1,354.2	191%	-34%	712%

Table 4.1 (2 of 10)
Department wise Expenditure
Units: Rs. Mln

Head	2022-23			2023-24			Year on Year increase	
	Budget Estimates	Actuals	Actuals as % of Budget	Budget Estimates	Actuals	Actuals as % of Budget	BE v BE	Act v Act
TRANSPORT & MASS TRANSIT	12,101.3	3,613.8	30%	4,826.9	1,738.6	36%	-60%	-52%
Settled	11,992.7	3,580.7	30%	4,769.0	1,710.3	36%	-60%	-52%
Current	4,993.4	3,287.7	66%	2,007.6	1,669.1	83%	-60%	-49%
Development	126.3	56.0	44%	63.4	41.2	65%	-50%	-26%
FPA	6,873.0	237.1	3%	2,698.0	0.0	0%	-61%	-100%
NMAs	108.7	33.1	30%	57.9	28.3	49%	-47%	-15%
Current				19.2	6.6			
Development	54.0	33.1	61%	38.7	21.7	56%	-28%	-34%
COMMUNICATION & WORKS	72,909.7	39,781.4	55%	58,519.7	42,267.2	72%	-20%	6%
Settled	57,107.4	32,143.5	56%	39,715.9	28,014.4	71%	-30%	-13%
Current	8,743.6	5,718.2	65%	10,302.9	7,502.0	73%	18%	31%
Development	35,506.8	22,751.4	64%	17,412.9	14,283.9	82%	-51%	-37%
FPA	12,857.0	3,673.9	29%	12,000.0	6,228.5	52%	-7%	70%
NMAs	15,802.3	7,637.9	48%	18,803.9	14,252.8	76%	19%	87%
Current	2,243.5	1,412.7	63%	1,970.5	1,692.7	86%	-12%	20%
Development	13,558.8	6,225.2	46%	16,833.3	12,560.1	75%	24%	102%
HIGHER EDUCATION, ARCHIVES AND LIBRARIES	34,191.4	23,871.0	70%	32,326.2	26,942.5	83%	-5%	13%
Settled	30,054.3	22,028.8	73%	28,849.6	24,475.5	85%	-4%	11%
Current	23,140.4	18,725.4	81%	24,502.2	22,674.4	93%	6%	21%
Development	6,913.9	3,303.4	48%	4,347.4	1,801.1	41%	-37%	-45%
NMAs	4,137.1	1,842.2	45%	3,476.6	2,467.0	71%	-16%	34%
Current	2,774.6	1,516.3	55%	2,388.0	1,880.8	79%	-14%	24%
Development	1,362.6	326.0	24%	1,088.6	586.2	54%	-20%	80%

Table 4.1 (3 of 10)
Department wise Expenditure
Units: Rs. Mln

Head	2022-23			2023-24			Year on Year increase	
	Budget Estimates	Actuals	Actuals as % of Budget	Budget Estimates	Actuals	Actuals as % of Budget	BE v BE	Act v Act
PLANNING & DEVELOPMENT AND BUREAU OF STATISTICS	48,707.2	28,540.5	59%	36,912.3	32,993.6	89%	-24%	16%
Settled	41,539.8	26,485.8	64%	17,496.1	17,062.9	98%	-58%	-36%
Current	895.3	740.6	83%	1,123.6	977.1	87%	26%	32%
Development	33,578.5	23,904.4	71%	9,009.5	15,127.6	168%	-73%	-37%
FPA	7,066.0	1,840.8	26%	7,363.0	958.3	13%	4%	-48%
NMAs	7,167.4	2,054.6	29%	19,416.2	15,930.7	82%	171%	675%
Current	91.4	191.8	210%	312.5	308.2	99%	242%	61%
Development	4,380.0	934.1	21%	16,903.7	13,801.5	82%	286%	1378%
FPA	2,696.0	928.7		2,200.0	1,821.0		-18%	96%
LOCAL GOVERNMENT AND RURAL DEVELOPMENT	38,722.7	17,790.0	46%	36,617.8	27,470.2	75%	-5%	54%
Settled	34,602.1	16,702.8	48%	32,197.6	24,868.6	77%	-7%	49%
Current	16,198.5	10,620.0	66%	12,804.3	12,115.5	95%	-21%	14%
Development	12,718.6	3,135.8	25%	4,751.3	1,967.3	41%	-63%	-37%
FPA	5,685.0	2,947.0	52%	14,642.0	10,785.8	74%	158%	266%
NMAs	4,120.7	1,087.1	26%	4,420.2	2,601.6	59%	7%	139%
Current	602.1	442.3	73%	914.8	774.3	85%	52%	75%
Development*	3,518.6	644.8	18%	3,505.5	1,827.3	52%	0%	183%
	0.0	0.0		0.0	0.0		-100%	-
AGRICULTURE, LIVESTOCK, FISHERIES AND COOPERATIVES	24,285.1	18,228.7	75%	18,745.7	21,465.9	115%	-23%	18%
Settled	20,326.3	15,806.3	78%	16,044.7	18,892.1	118%	-21%	20%
Current	7,442.5	4,835.9	65%	7,682.7	5,820.0	76%	3%	20%
Development	9,103.8	4,534.6	50%	3,803.0	3,966.4	104%	-58%	-13%
FPA	3,780.0	6,435.8	170%	4,559.0	9,105.7	200%	21%	41%
NMAs	3,958.8	2,422.3	61%	2,701.0	2,573.8	95%	-32%	6%
Current	1,248.2	844.3	68%	1,434.0	1,106.8	77%	15%	31%
Development	2,510.6	1,578.0	63%	1,267.0	1,466.9	116%	-50%	-7%
FPA	200.0	0.0		0.0	0.0	-	-100%	-

Table 4.1 (4 of 10)

Department wise Expenditure

Units: Rs. Mln

Head	2022-23			2023-24			Year on Year increase	
	Budget Estimates	Actuals	Actuals as % of Budget	Budget Estimates	Actuals	Actuals as % of Budget	BE v BE	Act v Act
IRRIGATION	29,405.6	21,248.8	72%	31,084.5	17,596.2	57%	6%	-17%
Settled	24,896.2	19,423.0	78%	26,856.7	14,550.5	54%	8%	-25%
Current	6,055.7	6,543.7	108%	8,037.9	7,245.7	90%	33%	11%
Development	17,340.4	12,795.4	74%	14,656.8	6,894.2	47%	-15%	-46%
FPA	1,500.0	83.9	6%	4,162.0	410.5	10%	177%	390%
NMAs	4,509.4	1,825.8	40%	4,227.8	3,045.8	72%	-6%	67%
Current	284.0	221.9	78%	319.7	280.6	88%	13%	26%
Development	4,225.4	1,603.9	38%	3,908.1	2,765.2	71%	-8%	72%
PUBLIC HEALTH ENGINEERING	23,270.8	18,118.4	78%	26,218.6	19,553.8	75%	13%	8%
Settled	19,291.4	16,002.5	83%	21,407.6	16,157.1	75%	11%	1%
Current	9,614.5	10,940.6	114%	13,538.9	13,135.9	97%	41%	20%
Development	8,976.9	5,061.9	56%	5,159.8	3,021.2	59%	-43%	-40%
FPA	700.0	0.0	0%	2,709.0	0.0	0%	287%	-
NMAs	3,979.4	2,115.9	53%	4,811.0	3,396.7	71%	21%	61%
Current	1,137.7	1,348.4	119%	1,455.1	1,531.0	105%	28%	14%
Development	2,841.7	767.6	27%	3,355.9	1,865.7	56%	18%	143%
REVENUE & ESTATE	17,003.8	10,100.7	59%	25,231.6	14,324.4	57%	48%	42%
Settled	12,741.9	7,933.3	62%	19,318.2	11,540.4	60%	52%	45%
Current	11,755.0	7,394.3	63%	18,223.5	10,561.5	58%	55%	43%
Development	986.9	539.0	55%	1,094.6	978.9	89%	11%	82%
NMAs	4,261.9	2,167.5	51%	5,913.4	2,784.0	47%	39%	28%
Current	3,865.3	1,965.5	51%	4,715.1	2,409.5	51%	22%	23%
Development	396.5	202.0	51%	1,198.3	374.6	31%	202%	85%

Table 4.1 (5 of 10)
Department wise Expenditure
Units: Rs. Mln

Head	2022-23			2023-24			Year on Year increase	
	Budget Estimates	Actuals	Actuals as % of Budget	Budget Estimates	Actuals	Actuals as % of Budget	BE v BE	Act v Act
RELIEF REHABILITATION AND SETTLEMENT	30,023.7	9,798.5	33%	15,984.1	12,114.2	76%	-47%	24%
Settled	11,095.3	8,597.5	77%	9,437.6	6,702.1	71%	-15%	-22%
Current	8,593.2	7,792.2	91%	8,323.7	6,055.7	73%	-3%	-22%
Development	2,502.1	805.3	32%	1,113.8	646.4	58%	-55%	-20%
FPA	0.0	0.0	-	0.0	0.0	-	-	-
NMAs	18,928.5	1,201.0	6%	6,546.5	5,412.1	83%	-65%	351%
Current	17,343.5	1,006.3	6%	5,322.2	5,122.7	96%	-69%	409%
Development	1,585.0	194.7	12%	1,224.3	289.4	24%	-23%	49%
ADMINISTRATION OF JUSTICE	14,366.7	13,844.6	96%	17,337.3	15,886.9	92%	21%	15%
Settled	12,075.1	12,934.0	107%	15,433.0	14,531.8	94%	28%	12%
Current	9,785.6	11,276.3	115%	13,962.0	13,297.0	95%	43%	18%
Development	2,289.5	1,657.7	72%	1,471.1	1,234.8	84%	-36%	-26%
NMAs	2,291.6	910.6	40%	1,904.3	1,355.1	71%	-17%	49%
Current	1,278.2	810.6	63%	915.4	774.1	85%	-28%	-4%
Development	1,013.4	100.1	10%	988.9	581.0	59%	-2%	481%
INDUSTRIES, COMMERCE, STATIONERY & PRINTING AND TECHNICAL EDUCATION	7,935.1	5,273.0	66%	6,373.9	4,917.7	77%	-20%	-7%
Settled	6,338.6	4,675.1	74%	5,245.2	4,078.6	78%	-17%	-13%
Current	3,780.8	3,228.1	85%	4,182.6	3,641.9	87%	11%	13%
Development	2,557.8	1,375.2	54%	1,062.6	436.7	41%	-58%	-68%
FPA	0.0	71.7	717412%	0.0	0.0	#DIV/0!	-100%	-100%
NMAs	1,596.5	598.0	37%	1,128.8	839.1	74%	-29%	40%
Current	302.7	365.0	121%	408.7	439.5	108%	35%	20%
Development	1,293.8	233.0	18%	720.1	399.6	55%	-44%	72%

Table 4.1 (6 of 10)

Department wise Expenditure

Units: Rs. Mln

Head	2022-23			2023-24			Year on Year increase	
	Budget Estimates	Actuals	Actuals as % of Budget	Budget Estimates	Actuals	Actuals as % of Budget	BE v BE	Act v Act
ESTABLISHMENT & ADMINISTRATION	6,028.0	4,877.0	81%	6,898.6	6,290.2	91%	14%	29%
Settled	5,807.2	4,781.2	82%	6,670.2	6,176.0	93%	15%	29%
Current	5,356.1	4,609.4	86%	6,257.4	5,765.2	92%	17%	25%
Development				412.8	410.8			
NMAs	220.8	95.8	43%	228.4	114.2	50%	3%	19%
Current	199.9	95.8	48%	168.1	107.2	64%	-16%	12%
Development	21.0	0.0	0%	60.3	7.0	12%	188%	-
FPA								
ENVIRONMENT & FORESTRY (WILDLIFE)	11,745.5	7,772.3	66%	10,193.0	7,622.8	75%	-13%	-2%
Settled	10,297.7	6,762.3	66%	8,442.6	6,482.0	77%	-18%	-4%
Current	5,541.4	4,045.3	73%	5,680.1	4,910.2	86%	3%	21%
Development	4,456.3	2,717.0	61%	1,972.5	1,571.8	80%	-56%	-42%
FPA	300.0	0.0	0%	790.0	0.0	0%	163%	-
NMAs	1,447.8	1,009.9	70%	1,750.3	1,140.8	65%	21%	13%
Current	1,161.2	800.2	69%	1,309.3	996.2	76%	13%	25%
Development	286.6	209.7	73%	441.0	144.6	33%	54%	-31%
SPORTS, CULTURE, TOURISM, ARCHAEOLOGY & MUSEUMS	22,426.4	6,923.5	31%	13,081.6	6,511.4	50%	-42%	-6%
Settled	19,753.9	6,417.0	32%	11,353.3	5,700.8	50%	-43%	-11%
Current	2,858.8	1,544.7	54%	1,840.5	1,637.3	89%	-36%	6%
Development	12,145.1	2,811.1	23%	5,262.8	2,304.0	44%	-57%	-18%
FPA	4,750.0	2,061.3	43%	4,250.0	1,759.5	41%	-11%	-15%
NMAs	2,672.5	506.5	19%	1,728.3	810.6	47%	-35%	60%
Current	152.3	88.4	58%	246.6	157.1	64%	62%	78%
Development	2,520.1	418.1	17%	1,481.7	653.5	44%	-41%	56%

Table 4.1 (7 of 10)
Department wise Expenditure
Units: Rs. Mln

Head	2022-23			2023-24			Year on Year increase	
	Budget Estimates	Actuals	Actuals as % of Budget	Budget Estimates	Actuals	Actuals as % of Budget	BE v BE	Act v Act
ZAKAT, USHR, SOCIAL WELFARE, SPECIAL EDUCATION AND WOMEN EMPOWERMENT	6,466.5	3,880.3	60%	7,680.9	5,353.2	70%	19%	38%
Settled	5,966.4	3,551.2	60%	6,752.8	4,928.3	73%	13%	39%
Current	4,881.6	3,070.6	63%	6,120.5	4,424.9	72%	25%	44%
Development	1,084.9	480.6	44%	632.3	503.3	80%	-42%	5%
NMAs	500.0	329.1	66%	928.2	424.9	46%	86%	29%
Current	164.9	148.8	90%	513.4	191.1	37%	211%	28%
Development	335.1	180.2	54%	414.7	233.8	56%	24%	30%
FPA	0.0	0.0	-			-	-	-
POPULATION WELFARE	4,102.0	3,092.8	75%	4,254.1	3,805.3	89%	4%	23%
Settled	3,768.1	2,921.1	78%	3,930.5	3,610.0	92%	4%	24%
Current	3,086.2	2,749.9	89%	3,553.5	3,314.2	93%	15%	21%
Development	681.9	171.2	25%	376.9	295.8	78%	-45%	73%
FPA	333.9	171.7	51%	323.7	195.2	60%	-3%	14%
NMAs	240.5	165.0	69%	264.1	195.2	74%	10%	18%
Current	93.4	6.7	7%	59.5	0.0	0%	-36%	-100%
Development	0.0	0.0	-			-	-	-
ENERGY & POWER	29,672.5	7,517.6	25%	18,452.0	2,922.7	16%	-38%	-61%
Settled	27,095.1	7,445.2	27%	16,415.1	2,590.9	16%	-39%	-65%
Current	526.9	488.4	93%	354.4	241.5	68%	-33%	-51%
Development	5,617.1	1,917.5	34%	2,010.7	899.3	45%	-64%	-53%
FPA	20,951.0	5,039.4	24%	14,050.0	1,450.2	10%	-33%	-71%
NMAs	2,577.4	72.4	3%	2,036.9	331.8	16%	-21%	358%
Current				22.9	36.5	159%		
Development	2,577.4	65.1	3%	2,014.0	295.3	15%	-22%	354%
EXCISE & TAXATION	1,607.1	1,130.6	70%	1,738.5	1,476.7	85%	8%	31%
Settled	1,533.1	1,099.6	72%	1,622.1	1,439.2	89%	6%	31%
Current	1,352.1	1,037.7	77%	1,451.4	1,257.7	87%	7%	21%
Development	181.0	61.9	34%	170.7	181.4	106%	-6%	193%
NMAs	74.0	31.0	42%	116.4	37.5	32%	57%	21%
Current				46.6	37.5			
Development	22.9	0.0	0%	69.9	0.0	0%	206%	-

Table 4.1 (8 of 10)
Department wise Expenditure
Units: Rs. Mln

Head	2022-23			2023-24			Year on Year increase	
	Budget Estimates	Actuals	Actuals as % of Budget	Budget Estimates	Actuals	Actuals as % of Budget	BE v BE	Act v Act
MINES & MINERAL DEVELOPMENT	1,426.2	1,124.2	79%	2,011.2	1,458.0	72%	41%	30%
Settled	1,214.0	1,014.6	84%	1,876.4	1,316.1	70%	55%	30%
Current	935.2	862.5	92%	1,783.5	1,223.2	69%	91%	42%
Development	278.8	152.1	55%	92.9	92.9	100%	-67%	-39%
NMAs	212.2	109.6	52%	134.8	141.9	105%	-36%	30%
Current	153.6	97.9	64%	134.8	134.6	100%	-12%	38%
Development	58.6	11.7	20%	0.0	7.3	183267%	-100%	-37%
AUQAF, HAJJ, RELIGIOUS & MINORITY AFFAIRS	4,191.5	2,409.0	57%	3,200.2	2,615.1	82%	-24%	9%
Settled	3,929.5	2,296.5	58%	2,925.8	2,569.2	88%	-26%	12%
Current	3,057.4	1,752.4	57%	2,478.2	2,031.9	82%	-19%	16%
Development	872.1	544.0	62%	447.6	537.3	120%	-49%	-1%
NMAs	262.1	112.5	43%	274.4	45.9	17%	5%	-59%
Development	262.1	112.5	43%	274.4	45.9	17%	5%	-59%
SCIENCE & TECHNOLOGY AND INFORMATION TECHNOLOGY	2,969.9	1,046.9	35%	2,715.9	995.7	37%	-9%	-5%
Settled	2,883.9	1,023.8	35%	2,567.5	763.7	30%	-11%	-25%
Current	1,332.9	754.9	57%	1,224.1	366.0	30%	-8%	-52%
Development	1,551.0	268.8	17%	758.4	397.7	52%	-51%	48%
FPA	0.0	0.0	0%	585.0	0.0	0%	58499900%	-
NMAs	86.0	23.1	27%	148.4	232.0	156%	73%	904%
Development	86.0	23.1	27%	148.4	232.0	156%	73%	904%

Table 4.1 (9 of 10)
Department wise Expenditure
Units: Rs. Mln

Head	2022-23			2023-24			Year on Year increase	
	Budget Estimates	Actuals	Actuals as % of Budget	Budget Estimates	Actuals	Actuals as % of Budget	BE v BE	Act v Act
HOUSING	823.3	290.5	35%	503.1	148.0	29%	-39%	-49%
Settled	778.3	290.5	37%	490.4	148.0	30%	-37%	-49%
Current	154.9	55.3	36%	196.8	86.1	44%	27%	56%
Development	623.3	235.2	38%	293.6	61.9	21%	-53%	-74%
NMAs				12.7	0.0	0%	-	-
Development				12.7	0.0	0%	-	-
INFORMATION AND PUBLIC RELATION	1,807.3	1,089.3	60%	698.4	591.7	85%	-61%	-46%
Settled	1,725.4	1,052.0	61%	634.4	538.2	85%	-63%	-49%
Current	1,410.4	786.7	56%	621.4	506.3	81%	-56%	-36%
Development	315.0	265.3	84%	12.9	31.9	247%	-96%	-88%
NMAs	81.9	37.3	46%	64.0	53.4	83%	-22%	43%
Current	17.2	19.0	110%	43.6	50.3	115%	153%	165%
Development	64.7	18.3	28%	20.4	3.1	15%	-68%	-83%
LABOUR	1,033.1	666.2	64%	840.2	726.7	86%	-19%	9%
Settled	986.4	653.4	66%	803.8	705.1	88%	-19%	8%
Current	605.3	502.4	83%	669.9	604.6	90%	11%	20%
Development	336.9	151.0	45%	105.9	100.4	95%	-69%	-33%
FPA	44.1	0.0	0%	28.0	0.0	0%	-37%	-
NMAs	46.8	12.8	27%	36.5	21.6	59%	-22%	69%
Current	46.8	12.8	27%	36.5	21.6	59%	-22%	69%
Development	0.0	0.0	0%	0.0	0.0	-	-100%	-
INTER PROVINCIAL COORDINATION	65.3	58.6	90%	82.1	75.3	92%	26%	28%
Settled	65.3	58.6	90%	82.1	75.3	92%	26%	28%
Current	65.3	58.6	90%	82.1	75.3	92%	26%	28%

Table 4.1 (10 of 10)
Department wise Expenditure
Units: Rs. Mln

Head	2022-23			2023-24			Year on Year increase	
	Budget Estimates	Actuals	Actuals as % of Budget	Budget Estimates	Actuals	Actuals as % of Budget	BE v BE	Act v Act
FOOD	134,430.4	71,712.0	53%	152,749.1	101,740.9	67%	14%	42%
Settled	134,301.9	71,558.2	53%	150,697.6	101,507.0	67%	12%	42%
Current	133,979.0	71,515.1	53%	150,589.0	101,465.4	67%	12%	42%
Development	322.9	43.1	13%	108.6	41.6	38%	-66%	-3%
NMAs	128.5	153.8	120%	2,051.5	233.9	11%	1496%	52%
Current	58.5	153.8	263%	1,744.5	91.5	5%	2880%	-41%
Development	70.0	0.0	0%	307.0	142.4	46%	339%	-
FPA	0.0	0.0	-	0.0	0.0	-	-	-
FINANCE, TREASURIES & LOCAL FUND AUDIT	31,947.0	2,840.9	9%	35,686.4	3,368.7	9%	12%	19%
Settled	22,413.1	2,658.4	12%	30,284.7	3,116.8	10%	35%	17%
Current	4,192.6	2,404.7	57%	3,269.2	2,587.2	79%	-22%	8%
Development	44.5	19.8	44%	8.5	0.0	0%	-81%	-100%
FPA	18,176.0	234.0	1%	27,007.0	529.6	2%	49%	126%
NMAs	9,533.9	182.5	2%	5,401.8	251.9	5%	-43%	38%
Current	9,523.9	176.6	2%	5,394.4	247.5	5%	-43%	40%
Development	10.0	5.9	59%	7.3	4.4	60%	-27%	-25%
LIVESTOCK & DAIRY DEVELOPMENT DEPARTMENT	8,706.0	8,363.5	96%	13,292.2	11,383.8	86%	53%	36%
Settled	6,578.2	6,580.1	100%	9,634.2	8,363.5	87%	46%	27%
Current	6,578.2	6,580.1	100%	8,287.2	7,423.7	90%	26%	13%
Development	0.0	0.0	-	1,346.9	939.8	70%	-	-
FPA	2,127.8	1,783.4	84%	3,658.1	3,020.3	83%	72%	69%
NMAs	2,127.8	1,783.4	84%	2,675.1	2,240.8	84%	26%	26%
Current	0.0	0.0	-	983.0	779.5	79%	-	-
Development								
TOURISM & CULTURE DEPARTMENT	0.0	318.4	-	900.2	729.1	81%	-	129%
Settled	0.0	318.4	-	900.2	729.1	81%	-	129%
Current	0.0	318.4	-	900.2	729.1	81%	-	129%

Expenditure in the Food Department is for the purchase of wheat and that is done from Account II of the province rather than Account I, which is the principal account used for provincial expenditure.