

# Actual Receipts & Expenditure Report

Fiscal Year 2020-21



Department of Finance  
Government of Khyber Pakhtunkhwa



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## Foreword

For the past 3 years, the Government of Khyber Pakhtunkhwa has been committed to fulfill the commitment of Prime Minister Imran Khan's vision of transparency and fairness. 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' for the past 2 years 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.

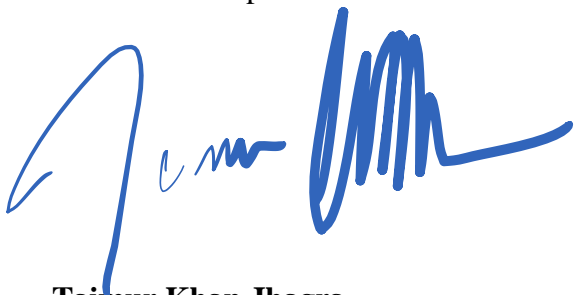
Concurrent with this effort is to document this transformation for institutional memory and hence, significant improvements have been made to the citizen's budget, and white paper over the past 3 years, in terms of quality of content and information for the public, where the former provides a holistic view of the 'Vision' of the Government and the latter sheds light on 'Financial Reforms' in detail.

This year's Annual Receipts and Expenditure Report FY 2020-21 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 3 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.

KP has been leading the way in addressing the issue of transparency and budgeted vs. actual figures for last 3 years. For the first time in FY 2020-21, salaries, which had historically been budgeted against all sanctioned positions (filled and vacant), were budgeted on actual projected expenditure on account of employees drawing salaries. Similarly, cuts were introduced in many lines of non-salary expenditure for reappropriation in accordance with actual spending patterns, resulting in budgetary provisions based on actual expected expenditure rather than full year allocations.

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.



**Taimur Khan Jhagra**  
Minister for Finance & Health

## Chapter 1: An Overview of Receipts & Expenditure in 2020-21

The 'Receipts and Expenditure Report 2020-21' contains the full record of receipts and expenditure data for the Financial Year (FY) 2020-21. While the merger of ex-FATA took place in 2018, the financial merger of the region with KP took place in FY 2020-21. This report caters to this change. 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 1.1 shows receipts for 2020-21 and draws a comparison with the last two years. Total receipts of Rs. 812 billion were 88% of the budget estimates of Rs. 923 billion. The growth in receipts is around 32%, where the highest growth was observed in provincial own receipts which increased from Rs. 42.3 billion to Rs. 59.5 billion. However, in terms of quantum that biggest chunk of growth came from Net Hydel profits & Federal Transfers,

Table 1.2 shows the expenditure for the FY 2020-21. The actuals vs. budgeted comparison shows that due to COVID in FY 2019-20 the difference between the actuals had widened from the budgeted figures, however, in FY 2020-21 budgeting process it was accounted for and the overall gap has again narrowed down to 12%. The development budget in the Newly Merged Areas has risen from around Rs.38 billion in FY 2019-20 to around Rs.48 billion in FY 2020-21. Also, in FY 2020-21 the actual provincial ADP utilization was Rs. 109.8 billion compared to the budgeted Rs.104 billion which shows tremendous improvement compared to the last 2 years.

**Table 1.1: Overview of Budgeted vs. Actual Receipts and Expenditure Figures<sup>1</sup>**

Units: Rs. Bln

Year	Budgeted	Actual	Actual /	Budgeted	Actual	Actual /
	Receipts	Receipts	Budget	Expenditure	Expenditure	Budget
	Rs. Bln	Rs. Bln	%	Rs. Bln	Rs. Bln	%
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	614.1	68%	900.0	644.9	72%
2020-21	923.0	812.0	88%	923.0	813.9	88%
<b>Total</b>	<b>6,059.9</b>	<b>5,064.4</b>	<b>84%</b>	<b>6,132.4</b>	<b>5,158.5</b>	<b>84%</b>

<sup>1</sup> Actual Figures without Ways & Means advance for FY 2020-21 are: **Receipts: 743.7 billion & Expenditure: 760.1 billion**

**Table 1.2: Overview of Expenditure**

Units: Rs. Bln

Head	2018-19			2019-20			2020-21			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
<b>Total Expenditure</b>	<b>617.8</b>	<b>520.8</b>	<b>84%</b>	<b>900.0</b>	<b>644.9</b>	<b>72%</b>	<b>923.0</b>	<b>813.9</b>	<b>88%</b>	<b>3%</b>	<b>26%</b>
<b>Current Revenue Expenditure</b>	<b>429.8</b>	<b>369.0</b>	<b>86%</b>	<b>447.3</b>	<b>407.1</b>	<b>91%</b>	<b>505.1</b>	<b>472.0</b>	<b>93%</b>	<b>13%</b>	<b>16%</b>
Salary ( Provincial )	116.0	86.0	74%	121.0	92.3	76%	124.3	96.8	78%	3%	5%
Salary ( District)	140.0	129.1	92%	135.0	145.5	108%	150.0	147.0	98%	11%	1%
Pension	60.1	67.5	112%	69.9	70.0	100%	86.0	82.7	96%	23%	18%
Subsidy	2.9	2.9	100%	3.2	2.9	93%	3.2	9.9	315%	0%	237%
Investment & Committed Contribution	7.5			9.0	3.8	42%	0.0	0.0	-	-100%	-100%
Interest Payments	9.0	10.3	115%	10.0	11.2	112%	16.5	18.6	113%	65%	66%
Local Councils	6.7	4.0	60%	5.8	3.5	60%	6.3	4.3	68%	9%	23%
O&M and Contingency	64.5	58.9	91%	75.3	68.1	91%	101.1	92.9	92%	34%	36%
District Non-Salary	23.1	10.2	44%	18.2	9.8	54%	17.8	19.7	111%	-2%	101%
<b>Capital Expenditure</b>	<b>8.0</b>	<b>8.8</b>	<b>110%</b>	<b>9.7</b>	<b>10.1</b>	<b>104%</b>	<b>12.0</b>	<b>65.8</b>	<b>547%</b>	<b>24%</b>	<b>551%</b>
<b>Current Revenue Expenditure (NMAs)</b>				<b>79.0</b>	<b>57.3</b>	<b>73%</b>	<b>88.0</b>	<b>61.9</b>	<b>70%</b>	<b>11%</b>	<b>8%</b>
Salary				23.0	19.1	83%	26.3	20.3	77%	15%	7%
Salary ( District)				24.4	21.6	88%	25.7	22.8	89%	5%	5%
Pension				-	0.1	-	0.0	0.9	-	-	610%
Non-Salary				28.7	13.7	48%	29.6	15.4	52%	3%	12%
Non-Salary ( District)				2.8	2.8	99%	6.4	2.6	40%	125%	-8%
<b>Development Expenditure</b>	<b>180.1</b>	<b>143.0</b>	<b>79%</b>	<b>319.0</b>	<b>170.3</b>	<b>53%</b>	<b>317.9</b>	<b>214.2</b>	<b>67%</b>	<b>0%</b>	<b>26%</b>
ADP ( Provincial )	79.6	83.7	105%	108.0	93.1	86%	104.0	109.8	106%	-4%	18%
ADP ( Districts )	29.4	17.0	58%	46.0	3.4	7%	44.6	7.9	18%	-3%	134%
Development Grants (PSDP Federal)		2.2		0.0	13.4	-	0.0	11.7	-	-	-13%
Foreign Project Assistance*	71.1	40.1	56%	82.0	22.3	27%	86.0	38.1	44%	5%	71%
ADP (NMAs)				24.0	14.2	59%	34.3	19.2	56%	43%	36%
AIP (NMAs)				59.0	23.9	41%	49.0	27.5	56%	-17%	15%
<b>Surplus</b>				<b>45.0</b>							

\* Includes both On &amp; Off budget projects

## Chapter 2: Receipts in Detail 2020-21

In this section, a detailed breakdown is given of the revenue the Government of Khyber Pakhtunkhwa receives. In 2020-21, receipts totaled Rs 812 billion out of budget estimates of Rs. 923 billion. Actual receipts were around 88% of the budget estimates, a massive improvement from the 68.2% actuals observed last year. This was driven by a growth of more than 40% in Provincial Own Receipts coupled with increase in FBR's collection and arrears collected in Net Hydel Profits.

**Table 2.1: Overview of Receipts**

Units: Rs. Bln

Head	2018-19			2019-20			2020-21			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
<b>Total</b>	<b>647.9</b>	<b>513.9</b>	<b>79.3%</b>	<b>900.0</b>	<b>614.1</b>	<b>68.2%</b>	<b>923.0</b>	<b>812.0</b>	<b>88.0%</b>	<b>3%</b>	<b>32%</b>
Federal Tax Assignments	360.5	327.9	91.0%	453.2	335.0	74%	404.8	373.2	92%	-11%	11%
1 % for War on Terror	43.3	39.4	91.0%	54.5	40.3	74%	48.6	44.8	92%	-11%	11%
Straight Transfers	22.3	25.7	115.0%	25.6	24.6	96%	24.1	26.7	111%	-6%	9%
Profit from Hydro Electricity (NHP)	65.3	20.0	30.6%	55.7	16.0	29%	58.3	47.0	81%	5%	194%
Provincial Own Receipts	41.2	31.8	77.2%	53.4	42.3	79%	49.2	59.5	121%	-8%	41%
Other Receipts	44.3	21.0	47.5%	24.7	12.3	50%	91.0	6.2	7%	269%	-50%
Grants from Federal Govt.	0.0	7.9	0.0%	0.0	12.8	-	0.0	20.1	-	-	57%
Foreign Project Assistance***	71.1	40.1	56.4%	82.0	33.3	41%	86.0	44.9	-	-	35%
Grants for Newly Merged Areas				151.0	97.5	65%	161.0	121.2	75%	7%	24%
Ways & Means Advance from Federal Govt.								68.3*			

\* The Ways & Means Advance is an overbooking payment adjustment from the Federal Government, recorded both in expenditure and revenue

A few key takeaways from Table 2.1:

- The reliance of the provincial budget on Federal Tax Assignments, or FBR performance, straight transfers & NHP; these make up Rs. 491.8 billion or 60.5% of the total receipts of Rs. 812 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,
- In a challenging year, KP Government managed to increase own source receipts from Rs. 42.3 billion to Rs. 59.5 billion, an increase of 40% and is around 7.3% of the provincial revenue base.
- The shortfall in actual receipts for NMAs stems from decreased transfers in lieu of AIP commitment of other provinces for uplifting the Newly Merged Areas.

## Federal Transfers

Table 2.2 shows four key categories of federal transfers, that make up Rs. 491.8 billion, or over 60% of total expenditure of Rs. 813.9 billion for the year.

**Table 2.2: Federal Transfers**

Units: Rs Bln

Head	2018-19			2019-20			2020-21			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
<b>Total Federal Transfers</b>	<b>491.4</b>	<b>413.0</b>	<b>84%</b>	<b>588.9</b>	<b>415.9</b>	<b>71%</b>	<b>535.8</b>	<b>491.8</b>	<b>92%</b>	<b>-9%</b>	<b>18%</b>
<b>Federal Tax Assignment</b>	<b>360.5</b>	<b>327.9</b>	<b>91%</b>	<b>453.2</b>	<b>335.0</b>	<b>74%</b>	<b>404.8</b>	<b>373.2</b>	<b>92%</b>	<b>-11%</b>	<b>11%</b>
Sales Tax*	139.8	126.4	90%	173.4	133.2	77%	157.9	153.8	97%	-9%	16%
Taxes on Income	139.5	124.6	89%	169.1	129.1	76%	166.1	137.1	83%	-2%	6%
Custom Duties	59.9	56.6	94%	81.7	49.2	60%	52.0	60.2	116%	-36%	22%
Federal Excise	20.7	20.0	97%	28.7	23.2	81%	28.5	22.0	77%	-1%	-5%
Capital Value Tax (CVT)	0.5	0.3	65%	0.3	0.3	109%	0.3	0.1	21%	-22%	-85%
<b>1% of Divisible Pool for War on Terror</b>	<b>43.3</b>	<b>39.4</b>	<b>91%</b>	<b>54.5</b>	<b>40.3</b>	<b>74%</b>	<b>48.6</b>	<b>44.8</b>	<b>92%</b>	<b>-11%</b>	<b>11%</b>
<b>Straight Transfers</b>	<b>22.3</b>	<b>25.7</b>	<b>115%</b>	<b>25.6</b>	<b>24.6</b>	<b>96%</b>	<b>24.1</b>	<b>26.7</b>	<b>111%</b>	<b>-6%</b>	<b>9%</b>
Royalty on Crude Oil	9.1	16.1	176%	13.5	14.0	104%	11.5	14.7	128%	-15%	5%
Royalty on Natural Gas	9.0	7.9	88%	7.7	9.2	120%	9.1	7.8	86%	18%	-15%
Gas Development Surcharge	1.7	0.2	11%	1.7	0.1	4%	1.4	2.7	188%	-15%	3866%
Excise Duty on Natural Gas	2.5	1.5	58%	2.7	1.3	49%	2.1	1.5	72%	-22%	14%
<b>NHP</b>	<b>65.3</b>	<b>20.0</b>	<b>31%</b>	<b>55.7</b>	<b>16.0</b>	<b>29%</b>	<b>58.3</b>	<b>47.0</b>	<b>81%</b>	<b>5%</b>	<b>194%</b>
Net Profit from Hydel Power Generation	28.8	0.0	0%	43.8	4.1	9%	21.5	10.2	48%	-51%	150%
Arrears of Net Hydel Profit (MoU+2017-18)	36.5	20.0	55%	11.9	11.9	100%	36.8	36.8	100%	209%	209%

\*2019-20 includes transfer of Rs. 1.36 bln for GST Arrears 2016-17



Overall, it can be seen that Federal transfers had seen a dip in FY 2019-20 due to the unpredictable situation of COVID-19, however, the collection FY 2020-21 shows that the unpredictability has been contained. Despite COVID 19, provincial own receipts had continued to grow in FY 2019-20 and the growth streak has continued this year as well. FBR's tax collection also increased phenomenally this year and the gap between the due share budgeted vs actuals narrowed down to just 3% this year. Net hydel profits have remained erratic, despite growing this year due to clearance of pending arrears, the actual vs. budgeted amount for the next year remains unpredictable.

## Provincial Receipts

Table 2.3 shows total provincial receipts of Rs. 59.5 billion grew by more than 40% vs. the collection of Rs. 42.3 billion in 2019-20. 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. 923 billion remains quite low i.e., around 6.5%.

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. The growth in Tax collecting departments, despite lower tax rates and tax incentives, shows that this is compliance driven instead of rate driven growth.

**Table 2.3: Provincial Receipts**

Units: Rs. Bln

Head	2018-19			2019-20			2020-21			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
<b>Provincial Own Receipts</b>	<b>41.2</b>	<b>31.8</b>	<b>77%</b>	<b>53.4</b>	<b>42.3</b>	<b>79%</b>	<b>49.2</b>	<b>59.5</b>	<b>121%</b>	<b>29%</b>	<b>33%</b>
Provincial Tax Receipts	23.8	19.9	84%	33.0	25.4	77%	28.1	33.6	119%	-15%	32%
Provincial Non-Tax Receipts	17.4	11.9	68%	20.4	16.8	83%	21.1	25.9	123%	3%	54%

To look at how the province can think about its tax and non-tax receipts in a better way, it is worth looking at the details on each count.

## Provincial Tax Receipts

The rise in provincial tax receipts from Rs. 25.4 billion to Rs. 33.6 billion is a growth of around 33% vs. last year. This growth is clearly driven by major heads, such as Sales Tax on Services, Land revenue, Property tax, but also the growth is seen uniformly spread across all tax heads except the ones where rates were reduced as a major relief was given due to COVID 19.

**Table 2.4: Provincial Tax Revenue**

Units: Rs. Bln

Head	2018-19			2019-20			2020-21			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
<b>Total Provincial Taxes</b>	<b>23.80</b>	<b>19.90</b>	<b>84%</b>	<b>33.00</b>	<b>25.42</b>	<b>77%</b>	<b>28.15</b>	<b>33.56</b>	<b>119%</b>	<b>-15%</b>	<b>32%</b>
<b>Total Direct Taxes</b>	<b>4.62</b>	<b>5.27</b>	<b>114%</b>	<b>5.72</b>	<b>4.75</b>	<b>83%</b>	<b>5.15</b>	<b>5.97</b>	<b>116%</b>	<b>-10%</b>	<b>26%</b>
Land Revenue	2.55	2.86	112%	3.05	2.44	80%	2.75	3.38	123%	-10%	38%
Urban Immovable Property Tax (UIPT)	1.00	1.26	126%	1.40	0.87	62%	2.00	1.62	81%	43%	87%
Urban CVT Provincial	0.34	0.45	134%	0.43	0.45	105%	0.00	0.08	-	-100%	-81%
Tax on Profession, Trades & Callings	0.35	0.40	114%	0.45	0.68	150%	0.00	0.73	-	-100%	7%
Tax on Transfer of Property (Reg.)	0.27	0.22	81%	0.30	0.25	83%	0.31	0.07	23%	0%	-72%
Tax from Agriculture Income/Land	0.11	0.08	72%	0.09	0.07	76%	0.09	0.09	106%	1%	41%
<b>Total Indirect Taxes</b>	<b>19.99</b>	<b>14.95</b>	<b>75%</b>	<b>28.38</b>	<b>22.47</b>	<b>79%</b>	<b>24.54</b>	<b>28.49</b>	<b>116%</b>	<b>-14%</b>	<b>27%</b>
GST on Services (KPRA)	15.00	10.35	69%	20.35	16.97	83%	19.85	19.36	98%	-2%	14%
Motor Vehicle Tax + R. Permit + Fitness	2.00	1.84	92%	1.85	1.33	72%	2.14	1.71	80%	15%	28%
Stamp Duty	1.23	1.54	125%	1.52	1.70	111%	1.60	3.55	222%	5%	109%
Infrastructure Development Cess	0.40	0.15	37%	0.20	0.15	77%	0.15	1.46	972%	-25%	843%
Electricity duty / fee	0.86	0.50	58%	1.72	1.86	108%	0.60	1.91	319%	-65%	3%
Provincial Excise	0.03	0.06	201%	0.04	0.03	84%	0.00	0.04	-	-100%	33%
Entertainment Tax	0.00	0.00	NA	0.00	0.00	-	0.00	0.00	-	-	-89%
Hotel Tax / Real Estate Dealers / Electronic Media / Others	0.06	0.08	NA	2.31	0.06	3%	0.00	0.06	1421%	-100%	-11%
Tobacco Development Cess	0.41	0.43	106%	0.39	0.37	96%	0.20	0.40	201%	-48%	9%
<b>Less Local Council Share (-) *</b>	<b>-0.81</b>	<b>-0.32</b>	<b>40%</b>	<b>-1.10</b>	<b>-1.81</b>	<b>164%</b>	<b>-1.54</b>	<b>-0.90</b>	<b>59%</b>	<b>40%</b>	<b>-50%</b>

\* Local council share has been deducted

## **Provincial Non-Tax Receipts**

As with increase in tax receipts, non-tax also showed a significant increase over FY 2019-20 i.e., 54%. Total non-tax receipts approximated to Rs. 25.9 billion, Rs. 9 billion above the previous year. The largest increase was in Mines and Minerals (Rs. 1.8 billion) coupled with over a billion rupee increase in Home and Police department's collection, respectively.

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	2018-19			2019-20			2020-21			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
<b>Total Non-Tax Receipts</b>	<b>17.44</b>	<b>11.91</b>	<b>68%</b>	<b>20.38</b>	<b>16.84</b>	<b>83%</b>	<b>21.09</b>	<b>25.94</b>	<b>123%</b>	<b>3%</b>	<b>54%</b>
<b>Income from Property &amp; Enterprises and Own Hydel Generation</b>	<b>3.89</b>	<b>1.14</b>	<b>29%</b>	<b>5.69</b>	<b>3.14</b>	<b>55%</b>	<b>8.44</b>	<b>2.25</b>	<b>27%</b>	<b>48%</b>	<b>-28%</b>
<b>Civil Administration</b>	<b>3.27</b>	<b>2.38</b>	<b>73%</b>	<b>3.43</b>	<b>3.06</b>	<b>89%</b>	<b>3.21</b>	<b>3.06</b>	<b>95%</b>	<b>-7%</b>	<b>0%</b>
Law and Order	2.64	1.97	75%	3.01	2.53	84%	3.11	2.89	93%	3%	14%
General Administration	0.63	0.41	65%	0.42	0.53	127%	0.10	0.16	160%	-76%	-69%
<b>Community Services</b>	<b>1.08</b>	<b>0.52</b>	<b>48%</b>	<b>0.93</b>	<b>0.60</b>	<b>65%</b>	<b>0.74</b>	<b>0.66</b>	<b>90%</b>	<b>-21%</b>	<b>10%</b>
PBMC.	0.66	0.32	48%	0.58	0.38	66%	0.47	0.42	89%	-20%	10%
Public Health (water charges)	0.40	0.19	47%	0.30	0.22	72%	0.25	0.25	100%	-18%	12%
Local Government	0.02	0.02	79%	0.05	0.00	1%	0.02	0.00	0%	-56%	-91%
KPHA**	0.25	0.00	0%	0.26	0.00	0%				-100%	-
<b>Social Services*</b>	<b>2.04</b>	<b>1.72</b>	<b>84%</b>	<b>2.33</b>	<b>2.10</b>	<b>90%</b>	<b>2.05</b>	<b>1.62</b>	<b>79%</b>	<b>-12%</b>	<b>-23%</b>
<b>Economic Services*</b>	<b>6.78</b>	<b>3.52</b>	<b>52%</b>	<b>6.84</b>	<b>4.29</b>	<b>63%</b>	<b>4.95</b>	<b>6.27</b>	<b>127%</b>	<b>-28%</b>	<b>46%</b>
<b>Miscellaneous</b>	<b>0.38</b>	<b>2.63</b>	<b>684%</b>	<b>1.17</b>	<b>3.65</b>	<b>313%</b>	<b>1.71</b>	<b>12.07</b>	<b>706%</b>	<b>47%</b>	<b>231%</b>

\*Detailed in Table 2.6

\*\*The revenues earned by KPHA are retained by the authority and not deposited in Account-I which is why the actuals are 0

**Table 2.6: Break up of Social & Economic Services (Provincial Non-Tax Receipts)**

Units: Rs. Bln

Head	2018-19			2019-20			2020-21			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
<b>Social Services Total</b>	<b>2.04</b>	<b>1.72</b>	<b>84%</b>	<b>2.33</b>	<b>2.10</b>	<b>90%</b>	<b>2.05</b>	<b>1.62</b>	<b>79%</b>	<b>-12%</b>	<b>-23%</b>
Health Department	1.10	0.78	71%	1.26	0.83	66%	1.10	0.78	70%	-13%	-6%
Higher Education, Archives & Libraries	0.52	0.64	123%	0.65	0.77	118%	0.65	0.63	97%	1%	-18%
Printing + Registration Renewal of Printing Press	0.21	0.17	83%	0.21	0.39	185%	0.18	0.14	76%	-14%	-65%
Elementary & Secondary Education	0.07	0.04	56%	0.10	0.05	47%	0.04	0.05	107%	-56%	1%
Tourism Department	0.06	0.05	81%	0.06	0.05	88%	0.05	0.01	24%	-13%	-76%
Culture Department	0.06	0.03	49%	0.03	0.00	0%	0.00	0.00	-	-100%	-
Technical Education.	0.02	0.01	71%	0.02	0.01	94%	0.02	0.02	120%	-1%	26%
Museums	0.00	0.00	0%	0.00	0.00	0%	-	-	-	-100%	-100%
Autonomous Health Institutes*	1.23	0.00	0%	1.42	0.00	0%	-	-	-	-100%	-
<b>Economic Services Total</b>	<b>6.78</b>	<b>3.52</b>	<b>52%</b>	<b>6.84</b>	<b>4.29</b>	<b>63%</b>	<b>4.95</b>	<b>6.27</b>	<b>127%</b>	<b>-28%</b>	<b>46%</b>
Mineral Development	4.22	2.37	56%	5.32	3.38	64%	3.60	5.22	145%	-32%	54%
Environment (Forests & Wildlife)	0.54	0.14	26%	0.50	0.19	38%	0.42	0.25	59%	-15%	33%
Irrigation	0.59	0.38	64%	0.58	0.22	38%	0.46	0.19	42%	-20%	-12%
Agriculture	0.19	0.41	208%	0.20	0.19	92%	0.19	0.27	142%	-7%	44%
Livestock & Dairy Development	0.14	0.13	89%	0.14	0.19	140%	0.14	0.18	130%	4%	-3%
Fisheries	0.08	0.07	99%	0.08	0.07	94%	0.08	0.11	139%	4%	54%
Industries	0.03	0.03	116%	0.03	0.05	159%	0.05	0.05	90%	64%	-7%
Manpower Management	0.00	0.00	91%	0.00	0.00	164%	0.00	0.00	-	-100%	-72%
Housing	1.00	0.00	-	0.00	0.00	-	0.00	0.00	-	-	-

\*The revenues earned by Autonomous Health Institutes are retained by the institutes and not deposited in Account-I which is why the actuals are 0

## Grants, Assistance, & Financing from Past Savings

**Table 2.7** Consists of grants, assistance, and financing from past savings. This year's grants include 'Grants for NMAs' which were Rs. 119.7 billion. These however fell significantly short of budget estimates. 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.

**Table 2.7: Development Receipts**

Units: Rs. Bln

Head	2018-19			2019-20			2020-21			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
<b>Total</b>	<b>110.1</b>	<b>69.0</b>	<b>63%</b>	<b>257.4</b>	<b>153.0</b>	<b>59%</b>	<b>293.7</b>	<b>185.6</b>	<b>63%</b>	<b>14%</b>	<b>21%</b>
Special Federal Grant PSDP	0.0	7.8	-	0.0	12.4	-	0.0	20.5	-	-	66%
Non-Development Grants	0.0	0.2	-	0.0	0.4	-	0.0	0.4	-	-	-2%
Foreign Project Assistance	71.1	40.1	56%	82.0	33.3	41%	86.0	44.9	52%	5%	35%
Foreign Loan	44.3	23.3	52%	48.6	16.2	33%	39.3	11.5	29%	-19%	-29%
Foreign Grants	26.8	16.9	63%	33.4	17.2	51%	46.7	33.4	72%	40%	95%
Financing from Past Savings	39.0	20.9	54%	24.4	9.4	39%	46.7	0.0	-	92%	-100%
Grants for NMAs				151.0	97.5	65%	161.0	119.7	74%	7%	23%
Grants for Current budget				79.0	60.5	77%	88.0	73.0	83%	11%	21%
Grants for Development				72.0	37.0	51%	73.0	46.7	64%	1%	26%

## Chapter 3: Expenditure in Detail 2020-21

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

- **Current Revenue Expenditure** includes the expenditures 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 2019-20 and 2020-21 are reflected in Table 3.1

**Table 3.1: Details of Provincial Expenditure**

Units: Rs. Bln

Head	2018-19			2019-20			2020-21			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
<b>Total</b>	<b>618.0</b>	<b>520.8</b>	<b>84%</b>	<b>773.0</b>	<b>644.9</b>	<b>83%</b>	<b>923.0</b>	<b>813.9</b>	<b>88%</b>	<b>19%</b>	<b>26%</b>
<b>Total Current</b>	<b>438.0</b>	<b>377.7</b>	<b>86%</b>	<b>536.0</b>	<b>474.6</b>	<b>89%</b>	<b>605.1</b>	<b>599.6</b>	<b>99%</b>	<b>13%</b>	<b>26%</b>
Current Revenue	430.0	369.0	86%	526.3	464.5	88%	593.1	533.9	90%	13%	15%
Current Capital	8.0	8.8	110%	9.7	10.1	104%	12.0	65.8	547%	24%	551%
<b>Total Development</b>	<b>180.0</b>	<b>143.0</b>	<b>79%</b>	<b>237.0</b>	<b>170.3</b>	<b>72%</b>	<b>317.9</b>	<b>214.2</b>	<b>67%</b>	<b>34%</b>	<b>26%</b>
Development Revenue	17.2	18.8	109%	64.1	23.8	37%	55.9	42.4	76%	-13%	78%
Development Capital	162.8	124.2	76%	172.9	146.5	85%	262.0	171.9	66%	52%	17%

Total actual spending for the year 2020-21 was Rs. 813.9 billion, against total revenue receipts of Rs. 812 billion. The overall increase is primarily based on expenditure under current revenue, which is the single largest head and consists of 66% of overall expenditure budget. 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. 464.5 billion to Rs. 533.9 billion, a 15% increase. This includes current expenditure, that is salary and non-salary expenditure for NMAs. As for settled districts, salaries increased by 2% year on year.

It is also important to note that debt servicing, which is talked about in alarming terms, is only about two percent of the total expenditure of the province. KP government's debt portfolio is very conservative, balanced and any discussions on debt that suggest otherwise, are ill-informed.

**Table 3.2: Current Revenue Expenditure**

Units: Rs. Bln

Head	2018-19			2019-20			2020-21			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
<b>Total</b>	<b>430.0</b>	<b>369.0</b>	<b>86%</b>	<b>526.3</b>	<b>464.5</b>	<b>88%</b>	<b>593.1</b>	<b>533.9</b>	<b>90%</b>	<b>13%</b>	<b>15%</b>
Salary	256.0	215.1	84%	256.0	237.8	93%	274.3	243.9	89%	7%	3%
Salary (NMAs)	-	-	-	47.4	40.7	86%	52.0	43.1	83%	10%	6%
O&M, Contingencies & District Non -Salary	87.8	69.1	79%	93.5	78.0	83%	118.9	112.6	95%	27%	44%
O&M, Contingencies (NMAs)	-	-	-	31.6	16.7	53%	36.0	17.9	50%	14%	7%
Pension	60.1	67.5	112%	69.9	70.0	100%	86.0	83.6	97%	23%	19%
Subsidies	2.9	2.9	100%	3.2	2.9	93%	3.2	9.9	315%	0%	237%
Grant to Local Councils	6.7	4.0	60%	5.8	3.5	60%	6.3	4.3	68%	9%	23%
Debt servicing	9.0	10.3	115%	10.0	11.2	112%	16.5	18.6	113%	65%	66%
Committed Contributions/Investment	7.5			9.0	3.8	42%	0.0	0.0	-	-100%	-100%

## Share of Local Government

Table 3.3 below shows the share of local government. Of the total salary expense of PKR 243.9 billion, share of transfer to local government, that is district salaries, was PKR 169.8 billion. This includes health and education which are the largest components of district salaries. This was negligible increase from the previous year.

**Table 3.3: Share of Local Government**

Units: Rs. Bln

Head	2018-19			2019-20			2020-21			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
<b>Total</b>	<b>199.2</b>	<b>160.3</b>	<b>80%</b>	<b>232.3</b>	<b>186.4</b>	<b>80%</b>	<b>261.7</b>	<b>204.4</b>	<b>78%</b>	<b>17%</b>	<b>16%</b>
Salary	140.0	129.1	92%	159.5	167.1	105%	175.7	169.8	97%	14%	29%
Non Salary	23.1	10.2	44%	21.0	12.6	60%	24.2	22.3	92%	-9%	23%
Grant to Local Councils	6.7	4.0	60%	5.8	3.3	57%	7.0	4.4	64%	-14%	-17%
District ADP	29.4	17.0	58%	46.0	3.3	7%	54.9	7.9	14%	56%	-80%

## Current Expenditure of Capital Accounts

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

Total portfolio of current capital expenditure increased from Rs. 10.11 billion to Rs. 65.8 billion, primarily because of the repayment of Ways and Means advance to the Federal Government which is a booking adjustment, reflected both in revenue and expenditure. There were no loans written off in 2019-20, or 2020-21. Repayments for Foreign loans was the principal expense under the current capital head, increasing from Rs. 9.9 billion in 2019-20 to Rs. 10.63 billion, a year-on-year increase of 7%. 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	2018-19			2019-20			2020-21			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
<b>Total</b>	<b>8.00</b>	<b>8.78</b>	<b>110%</b>	<b>9.70</b>	<b>10.11</b>	<b>104%</b>	<b>12.01</b>	<b>65.80</b>	<b>548%</b>	<b>21%</b>	<b>15%</b>
Repayment of Foreign Loans	7.79	8.60	110%	9.49	9.93	105%	11.70	10.63	91%	22%	15%
Loans & Advances to Provincial Government Employees	0.20	0.18	90%	0.20	0.18	92%	0.29	0.26	90%	0%	2%
Write off Loans & Advances to Provincial Govt. Employees	0.01	0.00	-	0.01	0.00	-	0.02	0.00	0%	0%	-
Loan of Financial & Non Financial Institutions	0.00	0.00	-	0.00	0.00	-	0.00	1.10	-	-	-
Repayment of W&M Advance - Federal Government	0.00	0.00	-	0.00	0.00	-	0	53.80	-	-	-

## **Development Expenditure by Sector**

During 2020-21, Rs. 214.2 billion was expensed under development spending. There are 18 sectors that underspent their allocation, while 18 went over budget in their allocation. While province budget utilization is consistently high, however the capacity for individual projects is very different. Certain sectors are above a hundred percent showing a greater capacity to absorb, while there are other sectors that don't spend so efficiently. This is typically because project approvals and project implementation capacity tend to be weak. Therefore, the province optimizes utilization by reallocating where spending is slow. However, this means that by taking this consideration in the budget process, the government can improve allocation and spend decisions and consequently limit the need for mid-year reallocations.

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 (Without FPA)**

Units: Rs. Bln

S. No	Department	No. of Projects	Allocation	Actuals	% Expended from Total Allocation
1	Agriculture	62	4.8	5.4	113%
2	Auqaf, Hajj, Religious & Minority Affairs	30	0.4	0.4	101%
3	Board Of Revenue	19	0.5	0.6	125%
4	Districts Adp	3	44.6	7.9	18%
5	Drinking Water & Sanitation	79	3.5	4.1	116%
6	Elementary And Secondary Education	78	10.8	7.9	74%
7	Energy And Power	46	0.5	2.0	379%
8	Environment	3	0.0	0.0	46%
9	Establishment & Administration	15	0.2	0.1	62%
10	Excise Taxation & Norcotics Control	9	0.2	0.1	63%
11	Finance	3	0.2	0.1	41%
12	Food	10	0.4	0.3	70%
13	Forestry	19	2.5	3.8	150%
14	Health	134	11.6	11.8	102%
15	Higher Education	85	6.5	8.0	122%
16	Home	41	1.7	1.5	89%
17	Housing	6	0.2	0.2	87%

S. No	Department	No. of Projects	Allocation	Actuals	% Expended from Total Allocation
18	Industries	26	1.8	2.0	112%
19	Information	3	0.1	0.1	42%
20	Labour	5	0.2	0.0	21%
21	Law& Justice	38	1.0	1.8	186%
22	Local Government	50	3.0	3.8	127%
23	Mines And Minerals	5	0.2	0.2	81%
24	Multi Sectoral Development	63	12.3	21.5	174%
25	Population Welfare	8	0.2	0.1	99%
26	Pro-Poor Special Initiatives	2	4.6	0.0	0%
27	Relief & Rehabilitation	59	2.5	1.8	70%
28	Roads	323	15.3	22.1	145%
29	Social Welfare	21	0.3	0.4	143%
30	Sports Tourism Archeology	99	2.9	3.9	132%
31	St&It	9	0.2	0.1	29%
32	Transport	7	1.8	0.4	23%
33	Urban Development	40	4.5	4.2	93%
34	Water	162	9.1	12.8	141%

## Chapter 4: Departmental Expenditure 2020-21

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 20.8 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	2018-19			2019-20			2020-21			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
<b>ELEMENTARY &amp; SECONDARY EDUCATION</b>	<b>125,333</b>	<b>119,147</b>	<b>95%</b>	<b>159,924</b>	<b>149,616</b>	<b>94%</b>	<b>172,671</b>	<b>166,245</b>	<b>96%</b>	<b>8%</b>	<b>11%</b>
<b>Settled</b>											
Current	108,190.5	105,801.4	98%	113,163.7	121,320.0	107%	125,146.9	133,700.8	107%	11%	10%
Development	10,096.8	8,122.6	80%	9,698.0	7,495.7	77%	10,766.0	7,918.8	74%	11%	6%
<b>NMAs</b>											
Current				17,818.7	16,241.7	91%	17,320.6	18,019.1	104%	-3%	11%
Development				11,561.4	3,866.2	33%	10,406.0	5,452.4	52%	-10%	41%
Total FPA	7,046.2	5,223.0	74%	7,682.1	692.4	9%	9,031.0	1,154.2	13%	18%	67%
<b>HEALTH</b>	<b>76,795</b>	<b>64,697</b>	<b>84%</b>	<b>106,084</b>	<b>83,744</b>	<b>79%</b>	<b>119,063</b>	<b>105,872</b>	<b>89%</b>	<b>12%</b>	<b>26%</b>
<b>Settled</b>											
Current	64,357.1	57,722.3	90%	75,632.4	64,172.3	85%	88,222.1	87,010.4	99%	17%	36%
Development	8,391.6	6,811.8	81%	10,003.0	9,730.1	97%	11,567.0	11,765.8	102%	16%	21%
<b>NMAs</b>											
Current				6,734.9	5,944.4	88%	6,457.2	6,902.2	107%	-4%	16%
Development				11,867.8	3,587.6	30%	10,614.0	0%	0%	-11%	-100%
Total FPA	4,046.5	163.4	4%	1,845.8	309.3	17%	2,203.0	193.5	9%	19%	-37%
<b>HOME &amp; TRIBAL AFFAIRS, POLICE &amp; JAILS</b>	<b>55,293</b>	<b>48,228</b>	<b>87%</b>	<b>73,058</b>	<b>64,346</b>	<b>88%</b>	<b>75,362</b>	<b>72,383</b>	<b>96%</b>	<b>3%</b>	<b>12%</b>
<b>Settled</b>											
Current	52,019.0	45,202.5	87%	52,553.0	46,534.2	89%	52,094.8	50,847.9	98%	-1%	9%
Development	1,560.0	1,613.1	103%	1,872.0	1,521.8	81%	1,733.0	1,547.1	89%	-7%	2%
<b>NMAs</b>											
Current				16,957.1	15,066.6	89%	18,708.1	16,358.0	87%	10%	9%
Development				98.2	152.3	155%	2,384.0	3,184.0	134%	2328%	1990%
Total FPA	1,714.0	1,412.2	82%	1,577.5	1,071.3	68%	442.0	446.1	101%	-72%	-58%

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

Head	2018-19			2019-20			2020-21			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
<b>TRANSPORT &amp; MASS TRANSIT Settled</b>	<b>39,588</b>	<b>25,348</b>	<b>64%</b>	<b>14,815</b>	<b>5,765</b>	<b>39%</b>	<b>14,201</b>	<b>7,329</b>	<b>52%</b>	<b>-4%</b>	<b>27%</b>
Current	340.5	220.2	65%	347.8	725.0	208%	2,283.9	1,920.5	84%	557%	165%
Development	7,115.0	7,045.4	99%	1,972.0	1,659.3	84%	1,826.0	416.8	23%	-7%	-75%
<b>NMAs</b>											
Development				176.7	0.0	0%	100.0	79.9	80%	-43%	100%
Total FPA	32,132.4	18,082.8	56%	12,318.1	3,381.2	27%	9,991.0	4,911.3	49%	-19%	100%
<b>COMMUNICATION &amp; WORKS Settled</b>	<b>23,486</b>	<b>26,349</b>	<b>112%</b>	<b>30,225</b>	<b>33,755</b>	<b>112%</b>	<b>48,749</b>	<b>50,457</b>	<b>104%</b>	<b>61%</b>	<b>49%</b>
Current	7,046.7	6,093.6	86%	8,070.4	6,385.4	79%	4,710.0	7,273.1	154%	-42%	14%
Development	11,020.4	17,323.1	157%	12,082.0	18,383.8	152%	15,251.0	22,141.3	145%	26%	20%
<b>NMAs</b>											
Current				1,484.2	1,781.9	120%	1,698.2	1,503.7	89%	14%	-16%
Development				8,588.3	7,203.7	84%	13,301.0	10,823.5	81%	55%	50%
Total FPA	5,419.0	2,931.9	54%	0.0	0.0	100%	13,789.0	8,715.2	63%	100%	100%
<b>HIGHER EDUCATION, ARCHIVES AND LIBRARIES Settled</b>	<b>18,798</b>	<b>16,625</b>	<b>88%</b>	<b>19,746</b>	<b>14,846</b>	<b>75%</b>	<b>19,314</b>	<b>19,929</b>	<b>103%</b>	<b>-2%</b>	<b>34%</b>
Current	13,924.8	10,025.1	72%	13,895.0	10,675.1	77%	12,790.6	11,953.9	93%	-8%	12%
Development	4,125.0	6,072.8	147%	5,757.0	4,170.7	72%	6,523.0	7,975.6	122%	13%	91%
<b>NMAs</b>											
Current				2,101.0	1,434.2	68%	1,882.9	1,165.1	62%	-10%	-19%
Development				3,360.3	274.7	8%	2,450.0	1,072.9	44%	-27%	291%
Total FPA	748.4	527.4	70%	94.1	0.0	0%	0.0	0.0	100%	-100%	0%



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

Head	2018-19			2019-20			2020-21			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
<b>PLANNING &amp; DEVELOPMENT AND BUREAU OF STATISTICS</b>	<b>16,935</b>	<b>14,802</b>	<b>87%</b>	<b>37,258</b>	<b>17,432</b>	<b>47%</b>	<b>44,999</b>	<b>37,605</b>	<b>84%</b>	<b>21%</b>	<b>116%</b>
<b>Settled</b>											
Current	601.3	411.6	68%	618.7	438.5	71%	468.9	572.4	122%	-24%	31%
Development	7,438.0	5,663.7	76%	19,595.0	12,924.7	66%	21,412.0	25,651.2	120%	9%	98%
<b>NMAs</b>											
Current				62.2	32.9	53%	69.8	43.5	62%	12%	32%
Development				4,268.7	992.4	23%	4,041.0	2,559.5	63%	-5%	158%
Total FPA	8,895.9	8,726.9	98%	12,713.8	3,043.9	24%	19,007.0	8,778.2	46%	49%	188%
<b>LOCAL GOVERNMENT AND RURAL DEVELOPMENT</b>	<b>11,290</b>	<b>12,214</b>	<b>108%</b>	<b>26,999</b>	<b>16,888</b>	<b>63%</b>	<b>21,760</b>	<b>19,596</b>	<b>90%</b>	<b>-19%</b>	<b>16%</b>
<b>Settled</b>											
Current	5,922.5	5,719.5	97%	7,226.1	6,942.8	96%	12,480.7	12,172.3	98%	73%	75%
Development	3,476.9	6,269.3	180%	9,938.0	7,421.8	75%	2,981.0	3,789.4	127%	-70%	-49%
<b>NMAs</b>											
Current				301.8	76.4	25%	159.4	174.2	109%	-47%	128%
Development*				4,931.6	980.3	20%	1,490.0	942.8	63%	-70%	-4%
Total FPA	1,891.0	225.5	12%	4,601.4	1,467.2	32%	4,649.0	2,516.9	54%	1%	72%
<b>AGRICULTURE, LIVESTOCK, FISHERIES AND COOPERATIVES</b>	<b>12,203</b>	<b>9,310</b>	<b>76%</b>	<b>22,683</b>	<b>14,870</b>	<b>66%</b>	<b>22,730</b>	<b>26,120</b>	<b>115%</b>	<b>0%</b>	<b>76%</b>
<b>Settled</b>											
Current	7,715.9	6,245.9	81%	7,742.5	7,747.8	100%	7,140.5	8,471.4	119%	-8%	9%
Development	3,577.4	3,028.0	85%	4,200.0	3,110.6	74%	4,764.2	5,401.4	113%	13%	74%
<b>NMAs</b>											
Current				1,044.1	1,138.3	109%	1,276.2	1,378.5	108%	22%	21%
Development				4,386.4	2,554.0	58%	3,454.0	3,754.9	109%	-21%	47%
Total FPA	909.8	35.8	4%	5,309.7	319.6	6%	6,095.0	7,113.4	117%	15%	2126%

\*Includes FATA Development Authority

Table 4.1 (4 of 10)  
 Department wise Expenditure  
 Units: Rs. Mln

Head	2018-19			2019-20			2020-21			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
<b>IRRIGATION</b>	<b>12,627</b>	<b>14,550</b>	<b>115%</b>	<b>23,261</b>	<b>18,294</b>	<b>79%</b>	<b>22,828</b>	<b>21,570</b>	<b>94%</b>	<b>-2%</b>	<b>18%</b>
<b>Settled</b>											
Current	4,088.5	4,140.8	101%	4,599.5	4,199.4	91%	3,977.7	4,199.1	106%	-14%	0%
Development	5,662.3	8,266.4	146%	9,538.0	10,616.6	111%	9,054.0	12,772.2	141%	-5%	20%
<b>NMAs</b>											
Current				149.2	112.4	75%	191.1	156.6	82%	28%	39%
Development				5,251.0	3,259.4	62%	6,752.0	3,733.7	55%	29%	15%
Total FPA	2,875.8	2,142.5	75%	3,723.1	106.3	3%	2,853.0	708.9	25%	-23%	567%
<b>PUBLIC HEALTH ENGINEERING</b>	<b>10,975</b>	<b>11,710</b>	<b>107%</b>	<b>15,286</b>	<b>13,389</b>	<b>88%</b>	<b>15,479</b>	<b>16,090</b>	<b>104%</b>	<b>1%</b>	<b>20%</b>
<b>Settled</b>											
Current	5,742.7	6,807.0	119%	7,152.0	7,330.7	102%	7,567.6	7,963.9	105%	6%	9%
Development	5,132.3	4,902.8	96%	3,799.0	3,544.8	93%	3,548.0	4,111.3	116%	-7%	16%
<b>NMAs</b>											
Current				975.4	1,025.9	105%	1,020.7	951.5	93%	5%	-7%
Development				2,359.6	1,487.9	63%	3,333.0	3,063.5	92%	41%	106%
Total FPA	100.0	0.0	0%	1,000.0	0.0	0%	10.0	0.0	0%	-99%	0%
<b>REVENUE &amp; ESTATE</b>	<b>8,273</b>	<b>4,999</b>	<b>60%</b>	<b>15,570</b>	<b>7,130</b>	<b>46%</b>	<b>15,818</b>	<b>8,295</b>	<b>52%</b>	<b>2%</b>	<b>16%</b>
<b>Settled</b>											
Current	7,790.5	4,679.4	60%	11,508.9	5,104.4	44%	11,674.4	5,882.0	50%	1%	15%
Development	482.7	319.9	66%	410.0	0.3	0%	507.0	632.9	125%	24%	203804%
<b>NMAs</b>											
Current				3,241.1	2,025.5	62%	2,473.0	1,456.4	59%	-24%	-28%
Development				410.0	0.3	0%	1,164.0	324.1	28%	184%	104331%

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

Head	2018-19			2019-20			2020-21			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
<b>RELIEF REHABILITATION AND SETTLEMENT</b>	<b>8,363</b>	<b>2,414</b>	<b>29%</b>	<b>32,242</b>	<b>28,189</b>	<b>87%</b>	<b>32,029</b>	<b>16,013</b>	<b>50%</b>	<b>-1%</b>	<b>-43%</b>
<b>Settled</b>											
Current	6,934.6	1,480.2	21%	8,039.5	4,626.4	58%	9,879.8	3,647.9	37%	23%	-21%
Development	1,428.0	933.5	65%	2,282.0	1,808.4	79%	2,536.0	1,769.1	70%	11%	-2%
<b>NMAs</b>											
Current				17,107.3	9,448.3	55%	17,107.4	10,584.4	62%	0%	12%
Development				4,113.5	12,305.4	299%	2,042.0	12.1	1%	-50%	-100%
Total FPA	0.0	0.0	0%	700.0	0.0	0%	464.0	0.0	0%	-34%	0%
<b>ADMINISTRATION OF JUSTICE</b>	<b>7,380</b>	<b>7,788</b>	<b>106%</b>	<b>12,366</b>	<b>8,619</b>	<b>70%</b>	<b>9,071</b>	<b>10,210</b>	<b>113%</b>	<b>-27%</b>	<b>18%</b>
<b>Settled</b>											
Current	6,500.4	6,796.4	105%	6,935.1	7,031.1	101%	6,677.4	7,542.5	113%	-4%	7%
Development	880.0	991.4	113%	1,040.0	1,108.7	107%	990.0	1,839.2	186%	-5%	66%
<b>NMAs</b>											
Current				851.3	407.7	48%	1,042.1	719.3	69%	22%	76%
Development				3,539.1	71.8	2%	362.0	109.0	30%	-90%	52%
<b>INDUSTRIES, COMMERCE, STATIONERY &amp; PRINTING AND TECHNICAL EDUCATION</b>	<b>4,824</b>	<b>3,949</b>	<b>82%</b>	<b>6,980</b>	<b>4,403</b>	<b>63%</b>	<b>7,729</b>	<b>6,662</b>	<b>86%</b>	<b>11%</b>	<b>51%</b>
<b>Settled</b>											
Current	3,184.6	2,546.5	80%	3,227.7	2,398.8	74%	2,953.4	2,715.0	92%	-8%	13%
Development	1,058.0	957.2	90%	1,478.0	892.6	60%	1,783.0	1,998.4	112%	21%	124%
<b>NMAs</b>											
Current				196.0	153.5	78%	229.7	162.0	71%	17%	6%
Development				1,257.3	153.3	12%	1,560.0	998.2	64%	24%	551%
Total FPA	580.9	445.5	77%	820.9	804.8	98%	1,203.0	788.2	66%	47%	-2%

Table 4.1 (6 of 10)  
 Department wise Expenditure  
 Units: Rs. Mln

Head	2018-19			2019-20			2020-21			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
<b>ESTABLISHMENT &amp; ADMINISTRATION</b>	<b>6,714</b>	<b>3,803</b>	<b>57%</b>	<b>8,291</b>	<b>3,263</b>	<b>39%</b>	<b>4,511</b>	<b>4,190</b>	<b>93%</b>	<b>-46%</b>	<b>28%</b>
Settled											
Current	6,714.3	3,802.6	57%	4,241.7	2,737.6	65%	3,448.8	3,283.9	95%	-19%	20%
<b>NMAs</b>											
Current				549.2	525.4	96%	559.9	466.4	83%	2%	-11%
Development				3,500.0	0.0	0%	501.9	439.8	88%	-86%	100%
Total FPA	0.0	0.0	0%	0.0	0.0	0%	0.0	0.0	0%	0%	0%
<b>ENVIRONMENT &amp; FORESTRY (WILDLIFE)</b>	<b>6,551</b>	<b>5,251</b>	<b>80%</b>	<b>9,208</b>	<b>6,191</b>	<b>67%</b>	<b>6,043</b>	<b>7,343</b>	<b>122%</b>	<b>-34%</b>	<b>19%</b>
Settled											
Current	3,238.1	2,608.3	81%	3,518.5	2,567.8	73%	2,777.5	2,888.5	104%	-21%	12%
Development	2,903.6	2,643.0	91%	4,126.0	2,946.4	71%	2,530.0	3,767.5	149%	-39%	28%
<b>NMAs</b>											
Current				338.7	335.8	99%	736.0	687.2	93%	117%	105%
Development				1,225.0	340.6	28%	0.0	0.0	100%	-100%	-100%
Total FPA	409.3	0.0	0%	0.0	0.0	0%	0.0	0.0	0%	0%	0%
<b>SPORTS, CULTURE, TOURISM, ARCHAEOLOGY &amp; MUSEUMS</b>	<b>4,097</b>	<b>3,075</b>	<b>75%</b>	<b>15,986</b>	<b>5,552</b>	<b>35%</b>	<b>11,295</b>	<b>8,306</b>	<b>74%</b>	<b>-29%</b>	<b>50%</b>
Settled											
Current	979.3	689.8	70%	1,211.1	1,535.8	127%	2,670.5	1,693.4	63%	121%	10%
Development	3,112.9	2,385.4	77%	5,907.0	3,329.6	56%	2,916.0	3,863.7	132%	-51%	16%
<b>NMAs</b>											
Current				13.1	6.8	52%	32.4	17.7	55%	147%	162%
Development				5,854.6	494.9	8%	4,471.0	1,950.5	44%	-24%	294%
Total FPA	5.0	0.0	0%	3,000.0	185.2	6%	1,205.0	781.1	65%	-60%	322%

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

Head	2018-19			2019-20			2020-21			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
<b>ZAKAT, USHR, SOCIAL WELFARE, SPECIAL EDUCATION AND WOMEN EMPOWERMENT</b>	<b>2,706</b>	<b>2,171</b>	<b>80%</b>	<b>4,219</b>	<b>2,551</b>	<b>60%</b>	<b>4,141</b>	<b>3,338</b>	<b>81%</b>	<b>-2%</b>	<b>31%</b>
<b>Settled</b>											
Current	2,196.9	1,653.3	75%	2,610.6	2,050.0	79%	2,599.3	2,253.2	87%	0%	10%
Development	509.1	517.8	102%	388.0	263.8	68%	250.0	358.1	143%	-36%	36%
<b>NMAs</b>											
Current				131.5	88.7	67%	638.0	328.1	51%	385%	270%
Development				1,089.3	148.2	14%	154.0	102.9	67%	-86%	-31%
Total FPA	0.0	0.0	0%	0.0	0.0	0%	500.0	295.9	59%	100%	100%
<b>POPULATION WELFARE</b>	<b>2,499</b>	<b>1,668</b>	<b>67%</b>	<b>3,059</b>	<b>2,232</b>	<b>73%</b>	<b>2,919</b>	<b>2,255</b>	<b>77%</b>	<b>-5%</b>	<b>1%</b>
<b>Settled</b>											
Current	1,890.4	1,626.4	86%	2,226.9	1,996.8	90%	1,978.0	1,972.7	100%	-11%	-1%
Development	180.0	41.9	23%	242.0	128.1	53%	150.0	148.1	99%	-38%	16%
<b>NMAs</b>											
Current				0.0	106.9	100%	109.8	119.7	109%	100%	12%
Development				4.9	0.0	0%	32.0	14.8	46%	550%	100%
Total FPA	428.2	0.0	0%	585.0	0.0	0%	649.0	0.0	0%	11%	0%
<b>ENERGY &amp; POWER</b>	<b>4,413</b>	<b>782</b>	<b>18%</b>	<b>13,122</b>	<b>1,059</b>	<b>8%</b>	<b>11,543</b>	<b>5,078</b>	<b>44%</b>	<b>-12%</b>	<b>380%</b>
<b>Settled</b>											
Current	141.4	95.2	67%	153.1	89.1	58%	106.4	135.1	127%	-31%	52%
Development	471.0	513.6	109%	812.0	669.0	82%	527.0	2,000.0	379%	-35%	199%
<b>NMAs</b>											
Development				3,953.0	197.2	5%	2,699.0	1,542.4	57%	-32%	682%
Total FPA	3,800.3	173.3	5%	8,204.4	103.3	1%	8,211.0	1,400.9	17%	0%	1257%
<b>EXCISE &amp; TAXATION</b>	<b>1,356</b>	<b>936</b>	<b>69%</b>	<b>959</b>	<b>751</b>	<b>78%</b>	<b>953</b>	<b>889</b>	<b>93%</b>	<b>-1%</b>	<b>18%</b>
<b>Settled</b>											
Current	1,155.2	883.7	76%	764.0	687.4	90%	736.8	786.8	107%	-4%	14%
Development	201.0	52.6	26%	185.0	63.2	34%	150.0	94.7	63%	-19%	50%
<b>NMAs</b>											
Development				9.8	0.1	1%	66.0	7.4	11%	570%	6995%

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

Head	2018-19			2019-20			2020-21			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
<b>MINES &amp; MINERAL DEVELOPMENT</b>	<b>1,348</b>	<b>830</b>	<b>62%</b>	<b>2,299</b>	<b>558</b>	<b>24%</b>	<b>1,238</b>	<b>733</b>	<b>59%</b>	<b>-46%</b>	<b>31%</b>
Settled											
Current	946.8	685.3	72%	994.4	417.2	42%	747.5	452.7	61%	-25%	9%
Development	401.0	144.5	36%	378.0	119.2	32%	230.0	186.6	81%	-39%	57%
<b>NMAs</b>											
Current				57.2	21.4	37%	70.5	28.3	40%	23%	32%
Development				869.7	0.0	0%	190.0	65.3	34%	-78%	100%
<b>AUQAF, HAJJ, RELIGIOUS &amp; MINORITY AFFAIRS</b>	<b>583</b>	<b>419</b>	<b>72%</b>	<b>863</b>	<b>338</b>	<b>39%</b>	<b>862</b>	<b>630</b>	<b>73%</b>	<b>0%</b>	<b>86%</b>
Settled											
Current	122.3	105.3	86%	119.6	73.9	62%	159.8	96.5	60%	34%	31%
Development	460.8	313.7	68%	424.0	244.0	58%	372.0	377.5	101%	-12%	55%
<b>NMAs</b>											
Development				319.7	20.0	6%	330.0	156.0	47%	3%	680%
<b>SCIENCE &amp; TECHNOLOGY AND INFORMATION TECHNOLOGY</b>	<b>515</b>	<b>410</b>	<b>80%</b>	<b>1,125</b>	<b>223</b>	<b>20%</b>	<b>1,091</b>	<b>812</b>	<b>74%</b>	<b>-3%</b>	<b>264%</b>
Settled											
Current	121.6	77.7	64%	111.8	132.4	118%	381.8	503.6	132%	242%	280%
Development	393.0	332.7	85%	638.0	90.9	14%	239.0	68.7	29%	-63%	-24%
<b>NMAs</b>											
Development				19.7	0.0	0%	181.0	61.8	34%	819%	100%
Total FPA	0.0	0.0	0%	356.0	0.0	0%	289.0	178.1	62%	-19%	100%

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

Head	2018-19			2019-20			2020-21			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
<b>HOUSING</b>	<b>392</b>	<b>468</b>	<b>120%</b>	<b>353</b>	<b>355</b>	<b>101%</b>	<b>537</b>	<b>417</b>	<b>78%</b>	<b>52%</b>	<b>17%</b>
<b>Settled</b>											
Current	43.7	34.2	78%	43.4	39.1	90%	337.2	242.0	72%	677%	519%
Development	348.0	434.2	125%	310.0	316.3	102%	200.0	175.0	87%	-35%	-45%
<b>INFORMATION AND PUBLIC RELATION</b>	<b>622</b>	<b>303</b>	<b>49%</b>	<b>719</b>	<b>359</b>	<b>50%</b>	<b>778</b>	<b>533</b>	<b>69%</b>	<b>8%</b>	<b>48%</b>
<b>Settled</b>											
Current	477.4	270.6	57%	553.3	352.3	64%	486.0	357.5	74%	-12%	1%
Development	145.1	32.8	23%	156.0	2.7	2%	144.0	61.0	42%	-8%	2199%
<b>NMAs</b>											
Current				0.0	0.8	100%	14.8	13.8	94%	100%	1576%
Development				9.9	3.7	37%	133.0	100.6	76%	1242%	2643%
<b>LABOUR</b>	<b>603</b>	<b>363</b>	<b>60%</b>	<b>595</b>	<b>375</b>	<b>63%</b>	<b>606</b>	<b>459</b>	<b>76%</b>	<b>2%</b>	<b>22%</b>
<b>Settled</b>											
Current	465.6	324.5	70%	492.5	348.4	71%	370.8	380.5	103%	-25%	9%
Development	55.0	11.6	21%	58.0	16.7	29%	181.0	37.5	21%	212%	125%
<b>NMAs</b>											
Current				0.0	0.0	0%	0.0	0.1	100%	0%	100%
Development				4.9	0.0	0%	0.0	0.0	0%	-100%	0%
Total FPA	82.2	26.5	32%	39.2	10.3	26%	54.0	40.9	76%	38%	296%
<b>INTER PROVINCIAL COORDINATION</b>	<b>56.7</b>	<b>37.5</b>	<b>66%</b>	<b>56</b>	<b>43</b>	<b>77%</b>	<b>48</b>	<b>50</b>	<b>103%</b>	<b>-13%</b>	<b>17%</b>
<b>Settled</b>											
Current	56.7	37.5	66%	55.6	42.7	77%	48.3	49.9	103%	-13%	17%

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

Head	2018-19			2019-20			2020-21			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
<b>FOOD</b>	<b>93,742</b>	<b>14,292</b>	<b>15%</b>	<b>93,723</b>	<b>34,783</b>	<b>37%</b>	<b>104,864</b>	<b>74,363</b>	<b>71%</b>	<b>12%</b>	<b>114%</b>
<b>Settled</b>											
Current	93,270.0	13,930.7	15%	93,281.9	34,589.4	37%	102,139.8	73,888.1	72%	9%	114%
Development	472.0	361.4	77%	404.0	174.4	43%	449.0	313.4	70%	11%	80%
<b>NMAs</b>											
Current				17.3	11.2	65%	18.2	11.5	63%	5%	2%
Development				20.0	8.3	41%	157.0	150.2	96%	686%	1720%
Total FPA	0.0	0.0	0%	0.0	0.0	0%	2,100.0	0.0	0%	100%	0%
<b>FINANCE, TREASURIES &amp; LOCAL FUND AUDIT</b>	<b>8,343</b>	<b>4,495</b>	<b>54%</b>	<b>16,077</b>	<b>5,793</b>	<b>36%</b>	<b>15,037</b>	<b>2,231</b>	<b>15%</b>	<b>-6%</b>	<b>-61%</b>
<b>Settled</b>											
Current	2,149.6	3,187.1	148%	2,694.3	1,698.1	63%	2,292.1	1,857.7	81%	-15%	9%
Development	6,193.0	1,307.5	21%	229.0	88.2	39%	180.0	74.5	41%	-21%	-16%
<b>NMAs</b>											
Current				8,143.3	107.4	1%	9,300.0	125.6	1%	14%	17%
Development				10.0	4.5	45%	10.0	5.3	53%	0%	17%
Total FPA	0.0	0.0	0%	5,000.0	3,894.3	78%	3,255.0	168.2	5%	-35%	-96%

Food is listed separately, as expenditure in this department is accounted differently. Most of the current expenditure in Food Department is for the purchase of wheat and that is done from Account 2 of the province rather than Account 1, which is the principal account used for provincial expenditure. The actual expenditure of Rs. 63.9 billion in Account 2 is not part of the consolidated provincial budget.