



**ANNUAL
RECEIPT AND
EXPENDITURE
REPORT
FY 2021-22**

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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 2021-22 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 2021-22

The 'Receipts and Expenditure Report 2021-22' contains the full record of receipts and expenditure data for the Financial Year (FY) 2021-22. 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 2021-22 and draws a comparison with the last two years. Total receipts realized amounting to Rs. 1027.5 billion, 92% of the budget estimates of Rs. 1,118.3 billion. The growth in receipts is around 27% where the highest growth was observed in the Federal Tax Assignment which increased from Rs. 373.2 billion to Rs. 498.6 billion. In provincial own source 5% increase observed in actual receipts from Rs. 59.4 billion Rs. 62.2 billion.

Table 1.3 shows expenditure for FY 2021-22. The major growth in actual utilization in FY 2021-22 is under capital expenditure, an increase of 189% from Rs. 65.8 billion to Rs. 189.8 billion, while budget increase by 86% from Rs. 12 billion in FY 2020-21 to Rs. 22.3 billion in FY 2021-22. Current revenue budget increased by 24% from Rs. 505.1 billion in FY 2020-21 to Rs. 626 billion in FY 2021-22 while growth in actual utilization is 19%, increased from Rs. 472.1 billion in FY 2020-21 to Rs. 560.6 billion in FY 2021-22. The development budget increased by 17% from around Rs.318 billion in FY 2020-21 to around Rs.371 billion in FY 2021-22. Also, in FY 2021-22 the actual development utilization has increased by 21% from around Rs. 214 billion to around rs. 260 billion which shows tremendous improvement.

Table 1.1: Variations in Receipts & Expenditure 2004-05 to 2021-22 - Actuals vs. Budget

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%
Total	7,178.2	6,093.2	85%	7,250.7	6,225.8	86%

Table 1.2: Overview of Revenue

Units: Rs. Bln

Head	2019-20			2020-21			2021-22			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	900.0	615.4	68%	923.0	811.9	88%	1,118.3	1,027.5	92%	21%	27%
Federal Transfers	533.2	401.2	75%	477.5	444.8	93%	559.3	590.5	106%	17%	33%
Federal Tax Assignment^	453.2	336.3	74%	404.8	373.2	92%	475.6	498.6	105%	18%	34%
1 % for War on Terror	54.5	40.3	74%	48.6	44.8	92%	57.2	59.9	105%	18%	34%
Straight Transfers	25.6	24.6	96%	24.1	26.7	111%	26.5	32.0	121%	10%	20%
Windfall Levy											
Profit from Hydro Electricity (NHP)	55.7	16.0	29%	58.3	47.0	81%	74.7	21.0	28%	28%	-55%
Net Hydel Profit	21.2	0.0	0%	21.5	10.2	47%	29.6	12.0	40%	38%	18%
Arrears of Net Hydel	22.6	4.1	-	36.8	36.8	100%	0.0	0.0	-	-100%	-100%
Arrears of Net Hydel (M.O.U)	11.9	11.9	100%	0.0	0.0	-	45.0	9.0	20%	-	-
Provincial Own Receipts	53.4	42.3	79%	49.2	59.4	121%	75.0	62.2	83%	52%	5%
Provincial Tax Receipts*	33.0	25.4	77%	28.1	33.5	119%	43.2	41.8	97%	53%	25%
Provincial Non-Tax Receipts	20.4	16.8	83%	21.1	25.9	123%	31.8	20.3	64%	51%	-21%
Other Receipts	24.7	12.3	50%	91.0	6.2	7%	102.7	20.4	20%	13%	231%
Recovery of Investment & loans	0.3	12.3	4936%	0.3	0.2	69%	0.3	0.1	56%	0%	-18%
Financing From HDF	0.0	0.0	-	0.0	0.0	-	4.6	0.0	0%	-	-
Domestic Loan (Profits from Pension Fund etc)	0.0	0.0	-	44.0	6.0	14%	54.0	20.3	38%	23%	238%
Financing from Cash Balance	24.4	0.0	-	46.7	0.0	0%	43.8	0.0	0%	-6%	-
Withdrawal of Profit from GP Fund	0.0	0.0	-	0.0	0.0	-					
Grants from Federal Govt.	0.0	12.8	-	0.0	20.1	-	19.9	31.0	156%	-	54%
Grants from Fed. Govt. (non-dev.)	0.0	0.431	-	0.0	0.0	-	0.0	0.0	-	-	-
PSDP (Federal)	0.0	12.4	-	0.0	20.1	-	19.9	31.0	156%	-	54%
Foreign Project Assistance	82.0	33.3	41%	86.0	44.9	52%	89.2	37.5	42%	4%	-17%
Grants for Newly Merged Areas	151.0	97.5	65%	161.0	121.2	75%	187.7	110.8	59%	17%	-9%
Grants for Current Budget	79.0	50.5	64%	88.0	74.5	85%	99.0	66.0	67%	13%	-11%
Development Grants	72.0	47.0	65%	73.0	46.7	64%	88.7	44.8	51%	21%	-4%
3% NFC Share											
Ways & Means Advance from Federal Govt				0.0	68.3	-	10.0	154.1	1541%	-	126%

^2019-20 Actuals includes transfer of Rs. 1.36 bln for GST Arrears 2016-17

Table 1.3: Overview of Expenditure

Units: Rs. Bln

Head	2019-20			2020-21			2021-22			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	900.0	635.2	71%	923.0	814.0	88%	1,118.3	1,076.9	96%	21%	32%
Current Revenue Expenditure	447.3	397.5	89%	505.1	472.1	93%	626.0	560.6	90%	24%	19%
Salary (Provincial)	121.0	92.3	76%	124.3	96.9	78%	149.0	116.8	78%	20%	21%
Salary (District)	135.0	145.5	108%	150.0	147.0	98%	165.0	177.5	108%	10%	21%
Pension	69.9	70.0	100%	86.0	82.7	96%	92.0	90.6	98%	7%	10%
Subsidy	3.2	2.9	93%	3.2	9.9	316%	10.3	10.0	98%	225%	1%
Investment & Committed Contribution	9.0	3.8	42%	0.0	0.0	-	3.6	1.1	-	-	-
Interest Payments	10.0	1.6	16%	16.5	18.6	113%	16.0	14.1	88%	-3%	-24%
Local Councils	5.8	3.5	60%	6.3	4.3	69%	6.7	9.1	136%	7%	111%
O&M and Contingency	75.3	68.1	91%	101.1	92.9	92%	183.5	123.9	68%	81%	33%
District Non-Salary	18.2	9.8	54%	17.8	19.7	111%	0.0	17.5	-	-100%	-11%
Capital Expenditure	9.7	10.1	104%	12.0	65.8	547%	22.3	189.8	851%	86%	189%
Current Revenue Expenditure (NMAs)	79.0	57.3	73%	88.0	61.9	70%	99.0	66.9	68%	12%	8%
Salary	23.0	19.1	83%	26.3	20.3	77%	31.0	24.7	80%	18%	21%
Salary (District)	24.4	21.6	88%	25.7	22.8	89%	29.0	27.5	95%	13%	21%
Pension	-	0.1	-	0.0	0.9	-	0.1	1.3	-	-	49%
Non-Salary	28.7	13.7	48%	29.6	15.4	52%	32.5	11.0	34%	10%	-29%
Non-Salary (District)	2.8	2.8	99%	6.4	2.6	40%	6.4	2.5	39%	0%	-2%
Development Expenditure	319.0	170.3	53%	317.9	214.2	67%	371.1	259.5	70%	17%	21%
ADP (Provincial)	108.0	93.1	86%	104.0	109.8	106%	150.0	151.1	101%	44%	38%
ADP (Districts)	46.0	3.4	7%	44.6	7.9	18%	15.0	1.8	12%	-66%	-77%
Development Grants (PSDP Federal)	0.0	13.4	-	0.0	11.7	-	19.9	36.4	-	-	211%
Foreign Project Assistance	82.0	22.3	27%	86.0	38.1	44%	89.2	17.9	20%	4%	-53%
ADP (NMAs)	24.0	14.2	59%	34.3	46.7	136%	26.4	52.4	198%	-23%	12%
AIP (NMAs)	59.0	23.9	41%	49.0	0.0	0%	70.6	0.0	0%	44%	-

Chapter 2: Receipts in Detail 2021-22

In this section, a detailed breakdown is given of the revenue the Government of Khyber Pakhtunkhwa receives. In 2021-22, receipts totaled Rs 1,027.5 billion out of budget estimates of Rs. 1,118.3 billion. Actual receipts were around 92% of the budget estimates, a massive improvement of 27% observed in actuals as of last year. This was driven by a growth of more than 34% each in Federal tax assignments and 1% for war on terror, while 20% increase in straight transfers and 5% increase in provincial own receipts.

Table 2.1: Overview of Receipts

Units: Rs. Bln

Head	2019-20			2020-21			2021-22			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	900.0	615.4	68.4%	923.0	811.9	88.0%	1118.3	1027.5	91.9%	21%	27%
Federal Tax Assignments	453.2	336.3	74%	404.8	373.2	92%	475.6	498.6	105%	18%	34%
1 % for War on Terror	54.5	40.3	74%	48.6	44.8	92%	57.2	59.9	105%	18%	34%
Straight Transfers	25.6	24.6	96%	24.1	26.7	111%	26.5	32.0	121%	10%	20%
Profit from Hydro Electricity (NHP)	55.7	16.0	29%	58.3	47.0	81%	74.7	21.0	28%	28%	-55%
Windfall Levy											
Provincial Own Receipts	53.4	42.3	79%	49.2	59.4	121%	75.0	62.2	83%	52%	5%
Other Receipts	24.7	12.3	50%	91.0	6.2	7%	102.7	20.4	20%	13%	231%
Grants from Federal Govt.	0.0	12.8	-	0.0	20.1	-	19.9	31.0	156%	-	54%
Foreign Project Assistance	82.0	33.3	41%	86.0	44.9	52%	89.2	37.5	42%	4%	-17%
Grants for Newly Merged Areas	151.0	97.5	65%	161.0	121.2	75%	187.7	110.8	59%	17%	-9%
Ways & Means Advance from Federal Govt.	0.0	0.0	-	0.0	68.3		10.0	154.1	1541%	-	126%

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. 611.5 billion or around 60% of the total receipts of Rs. 1,027.5 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. 59.4 billion to Rs. 62.2 billion, growth of 5% 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. 611.4 billion, or around 60% of total actual receipts of Rs. 1,027.5 billion for the year.

Table 2.2: Federal Transfers

Units: Rs Bln

Head	2019-20			2020-21			2021-22			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	588.9	415.9	71%	535.8	491.7	92%	634.0	611.4	96%	18%	24%
Federal Tax Assignment	453.2	335.0	74%	404.8	373.2	92%	475.6	498.5	105%	17%	34%
Sales Tax*	173.4	133.2	77%	157.9	153.8	97%	206.3	210.5	102%	31%	37%
Taxes on Income	169.1	129.1	76%	166.1	137.1	83%	177.1	182.9	103%	7%	33%
Custom Duties	81.7	49.2	60%	52.0	60.2	116%	63.9	80.0	125%	23%	33%
Federal Excise	28.7	23.2	81%	28.5	22.0	77%	28.3	25.2	89%	-1%	15%
Capital Value Tax (CVT)	0.3	0.3	109%	0.3	0.1	40%	0.0	0.0	-	-100%	-100%
1% of Divisible Pool for War on Terror	54.5	40.3	74%	48.6	44.8	92%	57.2	59.9	105%	18%	34%
Straight Transfers	25.6	24.6	96%	24.1	26.7	111%	26.5	32.0	121%	10%	20%
Royalty on Crude Oil	13.5	14.0	104%	11.5	14.7	128%	11.8	20.9	177%	3%	42%
Royalty on Natural Gas	7.7	9.2	120%	9.1	7.8	86%	8.6	6.9	81%	-6%	-11%
Gas Development Surcharge	1.7	0.1	4%	1.4	2.7	189%	4.2	2.7	64%	193%	-1%
Excise Duty on Natural Gas	2.7	1.3	49%	2.1	1.5	71%	1.9	1.5	78%	-10%	-1%
Windfall Levy											
NHP	55.7	16.0	29%	58.3	47.0	81%	74.7	21.0	28%	28%	-55%
Net Profit from Hydel Power Generation	43.8	4.1	9%	21.5	10.2	47%	29.7	12.0	40%	38%	18%
Arrears of Net Hydel Profit (MoU+2017-18)	11.9	11.9	100%	36.8	36.8	100%	36.9	9.0	24%	0%	-76%
Unreconciled Arrears (Indexation)				0.0	0.0	0%	8.1	0.0	0%	-	-
NHP as per AGN Kazi formula (KCM)											

Overall, it can be seen that Federal transfers had seen 24% increase from FY 2021-22. FBR's tax collection also increased phenomenally this year and the actual realization is more than the budget estimates. Net hydel profits have seen 55% decrease over the previous year.

Provincial Receipts

Table 2.3 shows total provincial receipts estimates of Rs. 75 billion increased by around 52% vs. the estimates of Rs. 49.2 billion in 2020-21. The actuals have increased by around 5% from Rs. 59.4 billion to Rs. 62.2 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. 1,027.5 billion remains quite low i.e. over 6%.

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	2019-20			2020-21			2021-22			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	53.4	42.3	79%	49.2	59.4	121%	75.0	62.2	83%	52%	4.7%
Provincial Tax Receipts	33.0	25.4	77%	28.1	33.5	119%	43.2	41.8	97%	53%	25%
Provincial Non-Tax Receipts	20.4	16.8	83%	21.1	25.9	123%	31.8	20.3	64%	51%	-21%

Provincial Tax Receipts

The rise in provincial tax receipts from Rs. 33.5 billion to Rs. 41.8 billion is a growth of around 25% as compared to last year. This growth is clearly driven by major heads, such as Sales Tax on Services, Stamp Duties Fee and Infrastructure Development Cess.

Table 2.4: Provincial Tax Revenue

Units: Rs. Bln

Head	2019-20			2020-21			2021-22			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	33.0	25.4	77%	28.1	33.5	119%	43.2	41.8	97%	53%	25%
Total Direct Taxes	5.7	4.8	83%	3.6	5.07	141%	7.6	3.5	46%	111%	-31%
Land Revenue	3.0	2.4	80%	2.8	3.38	123%	4.4	1.7	38%	60%	-51%
Urban Immovable Property Tax (UIPT)	1.4	0.9	62%	0.5	0.72	157%	3.2	1.5	46%	596%	104%
Tax on Transfer of Property (Reg.)	0.3	0.3	83%	0.3	0.07	23%	-	0.1	-	-100%	29%
Urban CVT Provincial	0.4	0.4	105%	-	0.08	-	-	0.0	-	-	-75%
Tax from Agriculture Income/Land	0.1	0.1	76%	0.1	0.09	101%	-	0.1	-	-100%	33%
Tax on Profession, Trades & Callings	0.5	0.7	151%	-	0.73	-	-	0.1	-	-	-82%
Total Indirect Taxes	28.4	22.5	79%	24.5	28.47	116%	35.6	38.3	108%	45%	35%
Sale Tax on Services (GST)	20.4	16.97	83%	19.9	19.4	98%	24.8	27.5	111%	25%	42%
Motor Vehicle Tax	1.9	1.33	72%	2.1	1.7	80%	1.9	1.2	63%	-11%	-29%
Stamp Duties Fee	1.5	1.70	111%	1.6	3.6	222%	4.6	4.9	107%	188%	38%
Electricity Tax	1.7	1.86	108%	0.2	1.9	1267%	1.0	1.4	142%	567%	-25%
PTA (Route Permit under MVT)	-	-	-	0.6	-	0%	0.4	-	0%	-33%	-
Tobacco Development Cess	0.4	0.37	95%	0.2	0.4	-	0.5	0.4	84%	-	5%
Infrastructure Development Cess	0.2	0.15	-	-	1.5	-	2.2	2.9	132%	-	99%
Motor Vehicle Fitness (MVT)	-	-	-	0.0	-	0%	0.1	-	0%	2400%	-
Others	2.4	0.09	4%	-	0.1	-	0.1	-	0%	-	-

* Local council share has been deducted

Provincial Non-Tax Receipts

Non-tax showed decrease over FY 2020-21 i.e. 22%. Total non-tax receipts approximated to Rs. 20.3 billion, Rs. 5.6 billion below 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

Provincial Non Tax Revenue

Units: Rs. Bln

Head	2019-20			2020-21			2021-22			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	20.4	16.8	82%	21.1	25.9	123%	31.8	20.3	64%	51%	-22%
Mines & Minerals	5.3	3.4	0.6	3.6	5.2	145%	6.2	6.3	102%	72%	21%
Energy and Power	5.6	2.7	0.5	8.4	2.3	27%	2.6	0.0	0%	-69%	-100%
Police	1.8	1.7	1.0	1.9	1.8	93%	4.0	1.6	40%	111%	-9%
Finance	0.3	0.9	2.7	0.9	2.3	252%	3.1	1.2	39%	244%	-47%
Home	0.9	0.5	0.5	0.9	0.9	95%	1.5	1.0	67%	67%	17%
Health	1.3	0.8	0.6	1.1	0.8	70%	1.5	0.7	47%	36%	-10%
Others	5.2	6.9	1.3	4.3	12.7	296%	12.9	9.5	73%	200%	-26%

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. 153.0 billion. These, however, fell significantly short (72%) of budget estimates. Foreign project assistance also fell short (42%) of budget estimates, a decrease of 11% 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, other 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	2019-20			2020-21			2021-22			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	257.4	153.0	59%	293.7	183.4	62%	296.8	179.3	60%	1%	-2%
Special Federal Grant PSDP	0.0	12.4	-	0.0	20.1	-	19.9	31.0	156%	-	54%
Non-Development Grants	0.0	0.4	-	0.0	0.0	-	0.0	0.0	-	-	-
Foreign Project Assistance	82.0	33.3	41%	86.0	42.1	49%	89.2	37.5	42%	4%	-11%
3% NFC Share				0.0	0.0	-	34.7	0.0	0%	-	-
Grants for NMAs	151.0	97.5	65%	161.0	121.2	75%	153.0	110.8	72%	-5%	-9%
Grants for Current budget	79.0	60.5	77%	88.0	74.5	85%	99.0	66.0	67%	13%	-11%
Grants for Development	72.0	37.0	51%	73.0	46.7	64%	54.0	44.8	83%	-26%	-4%

Chapter 3: Expenditure in Detail 2021-22

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 2020-21 and 2021-22 are reflected in Table 3.1

Table 3.1: Details of provincial expenditure

Units: Rs. Bln

Head	2019-20			2020-21			2021-22			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	855.0	635.2	74%	923.0	814.0	88%	1,118.3	1,076.9	96%	21%	32%
Total Current	536.0	464.9	87%	605.1	599.8	99%	747.3	817.3	109%	23%	36%
Current Revenue	526.3	454.8	86%	593.1	534.0	90%	725.0	627.5	87%	22%	18%
Current Capital	9.7	10.1	104%	12.0	65.8	548%	22.3	189.8	851%	86%	188%
Total Development	319.0	170.3	53%	317.9	214.2	67%	371.1	259.5	70%	17%	21%
Development Revenue	64.1	24.5	38%	55.8	42.4	76%	59.0	48.1	82%	6%	14%
Development Capital	254.9	145.7	57%	262.1	171.8	66%	312.0	211.4	68%	19%	23%

Total actual spending for the year 2021-22 was Rs. 1,076.9 billion, against total revenue receipts of Rs. 1,027.5 billion. The overall increase is primarily based on expenditure under current revenue, which is the single largest head and consists of 58% 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. 534.0 billion Rs. 627.5 billion, 18% 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 21% over previous year for both settled and merged districts. Pension expenditure increased by 10%. O&M, Contingencies & District Non -Salary expenditure of settled districts increased by 26% while for merged district O&M, Contingencies expenditure decreased by 25% as compared to last year.

Table 3.2: Current Revenue Expenditure

Units: Rs. Bln

Head	2019-20			2020-21			2021-22			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	526.3	454.8	86%	593.1	534.0	90%	725.0	627.5	87%	22%	18%
Salary	256.0	237.8	93%	274.3	243.9	89%	314.0	294.3	94%	14%	21%
Salary (NMAs)	47.4	40.7	86%	52.0	43.1	83%	60.0	52.1	87%	15%	21%
O&M, Contingencies & District Non -Salary	93.5	78.0	83%	118.9	112.6	95%	183.4	141.4	77%	54%	26%
O&M, Contingencies (NMAs)	31.6	16.5	52%	36.0	18.0	50%	38.9	13.5	35%	8%	-25%
Pension	69.9	70.1	100%	86.0	83.6	97%	92.1	91.9	100%	7%	10%
Subsidies	3.2	2.9	93%	3.2	9.9	315%	10.3	10.0	97%	227%	1%
Grant to Local Councils	5.8	3.5	60%	6.3	4.3	68%	6.7	9.1	136%	7%	114%
Debt servicing	10.0	1.6	16%	16.5	18.6	113%	16.0	14.1	88%	-3%	-24%
Committed Contributions/Investment	9.0	3.8	42%	0.0	0.0	-	3.6	1.1	31%	-	-

Share of Local Government

Table 3.3 below shows the share of local government. Of the total salary budget of Rs. 194.0 billion, Rs. 205 billion transferred to local government under district salaries. 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	2019-20			2020-21			2021-22			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	232.3	186.6	80%	261.0	231.7	89%	249.5	272.8	109%	-4%	18%
Salary	159.5	167.1	105%	175.7	169.8	97%	194.0	205.0	106%	10%	21%
Non Salary	21.0	12.6	60%	24.2	22.3	92%	30.7	20.0	65%	27%	-10%
Grant to Local Councils	5.8	3.5	61%	6.3	4.3	68%	7.4	9.5	128%	17%	120%
District ADP	46.0	3.4	7%	54.9	35.4	64%	17.4	38.3	220%	-68%	8%

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 increased from Rs. 65.8 billion to Rs. 189.8 billion an increase of 188%. Loan & Advance to provincial government employees decreased from Rs. 1.3 billion in 2020-21 to Rs. 1.1 billion in 2021-22, a year on year decrease of 18%. Repayments for Foreign and domestic loans increasing from Rs. 64.5 billion in 2020-21 to Rs. 188.7 billion, a year on year increase of 193%.

Table 3.4: Expenditure on Capital Accounts

Units: Rs. Bln

Head	2019-20			2020-21			2021-22			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	9.7	10.1	104%	12.0	65.8	548%	22.3	189.8	851%	86%	188%
Loans & Advances to Provincial Government Employees.	0.2	0.2	100%	0.3	1.3	444%	0.3	1.1	365%	0%	-18%
Capital Expenditure (Debt Principal Repayment - Foreign)	9.5	9.9	104%	11.7	64.5	551%	12.0	12.2	101%	3%	-81%
Capital Expenditure (Debt Principal Repayment - Domestic)	0.0	0.0	-	0.0	0.0	-	10.0	176.5	1765%	-	-

Development Expenditure by Sector

During 2021-22, Rs. 205 billion was expensed under development spending. There are 26 sectors that underspent their allocation, while 8 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	Total Cost	Allocation	Actuals	% Expended from Total Allocation
1	Agriculture		7.4	8.7	118%
2	Auqaf, Hajj, Religious & Minority Affairs		0.9	0.9	99%
3	Board Of Revenue		1.1	0.7	62%
4	Districts Adp		15.0	1.8	12%
5	Drinking Water & Sanitation		7.3	6.7	92%
6	Elementary And Secondary Education		12.9	8.7	68%
7	Energy And Power		3.4	2.8	80%
8	Environment		0.0	0.0	39%
9	Establishment & Administration		0.3	0.2	62%
10	Excise Taxation & Narcotics Control		0.2	0.1	44%
11	Finance		0.1	0.1	46%
12	Food		0.3	0.1	39%
13	Forestry		5.2	5.5	106%
14	Health		19.1	19.3	101%
15	Higher Education		6.2	6.0	97%
16	Home		2.0	1.8	90%
17	Housing		0.6	0.4	71%
18	Industries		2.6	2.3	90%
19	Information		0.3	0.1	27%

S. No	Department	Total Cost	Allocation	Actuals	% Expended from Total Allocation
20	Labour		0.3	0.2	79%
21	Law & Justice		1.8	2.2	125%
22	Livestock		0.0	0.0	-
23	Local Government		3.2	2.6	82%
24	Mines And Minerals		0.3	0.2	80%
25	Multi Sectoral Development		31.7	42.1	133%
26	Population Welfare		0.8	0.2	31%
27	Public Private Partnership		0.4	0.0	11%
28	Relief & Rehabilitation		2.4	1.9	80%
29	Roads		40.0	48.4	121%
30	Social Welfare		0.7	0.6	81%
31	Sports		12.7	10.8	85%
32	St&It		1.3	0.1	6%
34	Tourism Archeology		0.0	0.0	-
35	Transport		0.1	0.1	122%
36	Urban Development		10.5	9.7	92%
37	Urban Policy Unit		0.0	0.0	-
38	Water		17.6	19.5	111%

Table 3.6

Sector-wise Allocation & Expense of Settled Districts Development Budget 2021-22 (FPA not included)

Units: Rs. Bln

S. No	Department	Total Cost	Allocation	Actuals	% Expended from Total Allocation
1	Agriculture	6.8	7.7	114%	
2	Auqaf, Hajj, Religious & Minoritv Affairs	0.7	0.8	115%	
3	Board Of Revenue	0.7	0.6	85%	
4	Districts Adp	15.0	1.8	12%	
5	Drinking Water & Sanitation	6.1	6.1	99%	
6	Elementary And Secondarv Education	10.9	7.1	65%	
7	Energy And Power	2.6	2.5	96%	
8	Environment	0.0	0.0	39%	
9	Establishment & Administration	0.3	0.2	58%	
10	Excise Taxation & Norcotics Control	0.2	0.1	35%	
11	Finance	0.1	0.1	46%	
12	Food	0.3	0.1	39%	
13	Forestry	4.8	5.2	109%	
14	Health	17.6	18.4	104%	
15	Higher Education	5.6	5.8	104%	
16	Home	1.7	1.6	93%	
17	Housing	0.6	0.4	71%	
18	Industries	1.9	1.7	91%	
19	Information	0.3	0.1	21%	

S. No	Department	Total Cost	Allocation	Actuals	% Expended from Total Allocation
20	Labour	0.3	0.2	79%	
21	Law& Justice	1.7	2.1	127%	
22	Livestock	0.0	0.0	-	
23	Local Government	2.1	2.2	102%	
24	Mines And Minerals	0.2	0.2	78%	
25	Multi Sectoral Development	28.0	40.9	146%	
26	Population Welfare	0.7	0.2	28%	
27	Public Private Partnership	0.4	0.0	11%	
28	Relief & Rehabilitation	2.3	1.9	82%	
29	Roads	34.6	44.2	128%	
30	Social Welfare	0.5	0.5	98%	
31	Sports	11.9	10.4	88%	
32	St&It	1.2	0.0	3%	
33	Tehsil ADP	0.0	0.0	-	
34	Tourism Archeology	0.0	0.0	-	
35	Transport	0.1	0.1	122%	
36	Urban Development	9.0	7.6	85%	
37	Urban Policy Unit	0.0	0.0	-	
38	Water	15.6	18.7	120%	

Chapter 4: Departmental Expenditure 2021-22

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 Rs. 20 Billion against a cost of Rs. 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	2019-20			2020-21			2021-22			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
ELEMENTARY & SECONDARY EDUCATION	159,923.9	149,616.0	94%	172,670.5	165,981.9	96%	198,418.5	187,359.0	94%	15%	13%
Settled	130,543.8	129,508.1	99%	143,833.9	142,410.4	99%	166,314.8	161,231.0	97%	16%	13%
Current	113,163.7	121,320.0	107%	125,146.9	133,700.8	107%	153,437.8	153,316.8	100%	23%	15%
Development	9,698.0	7,495.7	77%	10,766.0	7,918.8	74%	10,877.0	7,114.0	65%	1%	-10%
FPA	7,682.1	692.4	9%	7,921.0	790.9	10%	2,000.0	800.2	40%	-75%	1%
NMAs	29,380.1	20,107.9	68%	28,836.6	23,571.5	82%	32,103.7	26,128.0	81%	11%	11%
Current	17,818.7	16,241.7	91%	17,320.6	18,019.1	104%	24,289.7	21,409.3	88%	40%	19%
Development	11,561.4	3,866.2	33%	10,406.0	5,452.4	52%	6,704.0	4,658.8	69%	-36%	-15%
FPA				1,110.0	100.0	9%	1,110.0	60.0	5%	-	-
HEALTH	106,084.0	83,743.7	79%	119,063.2	111,222.0	93%	157,216.8	127,658.6	81%	32%	15%
Settled	87,481.2	74,211.7	85%	101,992.1	98,776.2	97%	140,333.5	115,779.8	83%	38%	17%
Current	75,632.4	64,172.3	85%	88,222.1	87,010.4	99%	120,725.5	97,272.5	81%	37%	12%
Development	10,003.0	9,730.1	97%	11,567.0	11,765.8	102%	17,620.0	18,383.7	104%	52%	56%
FPA	1,845.8	309.3	17%	2,203.0	0.0	0%	1,988.0	123.5	6%	-10%	-
NMAs	18,602.8	9,532.0	51%	17,071.2	12,445.8	73%	16,883.3	11,878.8	70%	-1%	-5%
Current	6,734.9	5,944.4	88%	6,457.2	6,902.2	107%	11,026.3	7,757.3	70%	71%	12%
Development	11,867.8	3,587.6	30%	10,614.0	5,543.6	52%	5,857.0	4,121.5	70%	-45%	-26%
HOME & TRIBAL AFFAIRS, POLICE & JAILS	73,057.7	64,346.2	88%	75,361.9	71,937.1	95%	91,708.1	82,556.3	90%	22%	15%
Settled	56,002.5	49,127.3	88%	54,269.8	52,395.1	97%	67,666.9	60,394.1	89%	25%	15%
Current	52,553.0	46,534.2	89%	52,094.8	50,847.9	98%	65,943.9	58,788.9	89%	27%	16%
Development	1,872.0	1,521.8	81%	1,733.0	1,547.1	89%	1,723.0	1,605.2	93%	-1%	4%
FPA	1,577.5	1,071.3	68%	442.0	0.0	0%	0.0	0.0	0%	-100%	-
NMAs	17,055.2	15,218.9	89%	21,092.1	19,542.0	93%	24,041.2	22,162.2	92%	14%	13%
Current	16,957.1	15,066.6	89%	18,708.1	16,358.0	87%	22,914.2	19,463.6	85%	22%	19%
Development	98.2	152.3	155%	2,384.0	3,184.0	134%	1,127.0	2,698.5	239%	-53%	-15%

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

Head	2019-20			2020-21			2021-22			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
TRANSPORT & MASS TRANSIT	14,814.6	5,765.5	39%	14,200.9	2,633.3	19%	12,217.4	3,702.3	30%	-14%	41%
Settled	14,637.9	5,765.5	39%	14,100.9	2,553.5	18%	12,152.4	3,510.6	29%	-14%	37%
Current	347.8	725.0	208%	2,283.9	1,920.5	84%	3,359.8	3,160.1	94%	47%	65%
Development	1,972.0	1,659.3	84%	1,826.0	416.8	23%	114.0	139.3	122%	-94%	-67%
FPA	12,318.1	3,381.2	27%	9,991.0	216.1	2%	8,678.6	211.2	2%	-13%	-2%
NMAs	176.7	0.0	0%	100.0	79.9	80%	65.0	191.7	295%	-35%	140%
Current											
Development	176.7	0.0	0%	100.0	79.9	80%	65.0	191.7	295%	-35%	140%
										-	-
COMMUNICATION & WORKS	42,653.7	41,289.7	97%	48,749.2	45,624.5	94%	69,516.6	74,000.9	106%	43%	62%
Settled	32,581.3	32,304.1	99%	31,190.0	33,297.3	107%	54,014.8	57,842.1	107%	73%	74%
Current	8,070.4	6,385.4	79%	4,710.0	7,273.1	154%	8,636.7	9,250.3	107%	83%	27%
Development	12,082.0	18,383.8	152%	15,251.0	22,141.3	145%	34,635.0	44,199.2	128%	127%	100%
FPA	12,428.9	7,534.9	61%	11,229.0	3,882.9	35%	10,743.1	4,392.6	41%	-4%	13%
NMAs	10,072.4	8,985.6	89%	17,559.2	12,327.2	70%	15,501.8	16,158.8	104%	-12%	31%
Current	1,484.2	1,781.9	120%	1,698.2	1,503.7	89%	1,933.3	1,476.3	76%	14%	-2%
Development	8,588.3	7,203.7	84%	13,301.0	10,823.5	81%	13,568.5	14,682.5	108%	2%	36%
FPA				2,560.0	0.0	0%	0.0	0.0	#DIV/0!	-100%	-
HIGHER EDUCATION, ARCHIVES AND LIBRARIES	25,207.4	16,554.7	66%	23,646.6	22,167.5	94%	27,056.7	21,837.1	81%	14%	-1%
Settled	19,746.1	14,845.8	75%	19,313.6	19,929.5	103%	23,521.9	19,514.8	83%	22%	-2%
Current	13,895.0	10,675.1	77%	12,790.6	11,953.9	93%	17,949.9	13,719.1	76%	40%	15%
Development	5,757.0	4,170.7	72%	6,523.0	7,975.6	122%	5,572.0	5,795.7	104%	-15%	-27%
FPA	94.1	0.0	0%	0.0	0.0	#DIV/0!	0.0	0.0	#DIV/0!	-	-
NMAs	5,461.3	1,708.9	31%	4,332.9	2,238.0	52%	3,534.8	2,322.3	66%	-18%	4%
Current	2,101.0	1,434.2	68%	1,882.9	1,165.1	62%	2,123.8	1,309.2	62%	13%	12%
Development	3,360.3	274.7	8%	2,450.0	1,072.9	44%	1,411.0	1,013.1	72%	-42%	-6%

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

Head	2019-20			2020-21			2021-22			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
PLANNING & DEVELOPMENT AND BUREAU OF STATISTICS	37,258.5	17,432.3	47%	44,998.8	30,829.2	69%	43,798.0	47,601.8	109%	-3%	54%
Settled	32,927.5	16,407.0	50%	34,826.9	27,896.2	80%	36,062.7	43,623.5	121%	4%	56%
Current	618.7	438.5	71%	468.9	572.4	122%	726.2	702.3	97%	55%	23%
Development	19,595.0	12,924.7	66%	21,412.0	25,651.2	120%	28,353.0	40,981.4	145%	32%	60%
FPA	12,713.8	3,043.9	24%	12,946.0	1,672.6	13%	6,983.5	1,939.8	28%	-46%	16%
NMAs	4,331.0	1,025.3	24%	10,171.8	2,933.0	29%	7,735.3	3,978.2	51%	-24%	36%
Current	62.2	32.9	53%	69.8	43.5	62%	76.3	48.7	64%	9%	12%
Development	4,268.7	992.4	23%	4,041.0	2,559.5	63%	5,689.0	2,979.6	52%	41%	16%
FPA				6,061.0	330.0	5%	1,970.0	949.8	48%	-67%	188%
LOCAL GOVERNMENT AND RURAL DEVELOPMENT	26,998.9	16,888.4	63%	21,760.2	18,986.3	87%	38,169.5	28,305.8	74%	75%	49%
Settled	21,765.5	15,831.8	73%	20,110.7	17,869.3	89%	33,900.3	23,800.2	70%	69%	33%
Current	7,226.1	6,942.8	96%	12,480.7	12,172.3	98%	18,416.3	12,539.2	68%	48%	3%
Development	9,938.0	7,421.8	75%	2,981.0	3,789.4	127%	11,122.0	9,835.5	88%	273%	160%
FPA	4,601.4	1,467.2	32%	4,649.0	1,907.6	41%	4,362.0	1,425.4	33%	-6%	-25%
NMAs	5,233.5	1,056.7	20%	1,649.4	1,117.0	68%	4,269.2	4,505.6	106%	159%	303%
Current	301.8	76.4	25%	159.4	174.2	109%	287.2	236.1	82%	80%	36%
Development*	4,931.6	980.3	20%	1,490.0	942.8	63%	3,982.0	4,269.5	107%	167%	353%
AGRICULTURE, LIVESTOCK, FISHERIES AND COOPERATIVES	22,682.8	14,870.3	66%	22,729.9	20,236.7	89%	22,257.9	23,180.6	104%	-2%	15%
Settled	17,252.2	11,178.0	65%	17,261.7	15,103.3	87%	10,865.7	12,164.8	112%	-37%	-19%
Current	7,742.5	7,747.8	100%	7,140.5	8,471.4	119%	6,755.2	7,681.5	114%	-5%	-9%
Development	4,200.0	3,110.6	74%	4,764.2	5,401.4	113%	4,637.0	3,334.3	72%	-3%	-38%
FPA	5,309.7	319.6	6%	5,357.0	1,230.5	23%	3,739.9	3,992.3	107%	-30%	224%
NMAs	5,430.5	3,692.3	68%	5,468.2	5,133.4	94%	840.9	699.9	83%	-85%	-86%
Current	1,044.1	1,138.3	109%	1,276.2	1,378.5	108%	2,642.0	3,292.4	125%	107%	139%
Development	4,386.4	2,554.0	58%	3,454.0	3,754.9	109%	257.0	0.0	0%	-93%	-100%
FPA				738.0	0.0		0.0	0.0	-	-100%	-

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

Head	2019-20			2020-21			2021-22			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
IRRIGATION	23,260.8	18,294.0	79%	22,827.7	20,976.4	92%	27,392.7	27,363.8	100%	20%	30%
Settled	17,860.6	14,922.2	84%	15,884.7	17,086.2	108%	22,311.0	23,745.7	106%	40%	39%
Current	4,599.5	4,199.4	91%	3,977.7	4,199.1	106%	5,284.2	4,983.3	94%	33%	19%
Development	9,538.0	10,616.6	111%	9,054.0	12,772.2	141%	15,605.7	18,697.0	120%	72%	46%
FPA	3,723.1	106.3	3%	2,853.0	114.9	4%	1,421.0	65.5	5%	-50%	-43%
NMAs	5,400.2	3,371.8	62%	6,943.1	3,890.2	56%	5,081.7	3,618.1	71%	-27%	-7%
Current	149.2	112.4	75%	191.1	156.6	82%	217.7	173.8	80%	14%	11%
Development	5,251.0	3,259.4	62%	6,752.0	3,733.7	55%	4,864.0	3,444.2	71%	-28%	-8%
PUBLIC HEALTH ENGINEERING	15,286.1	13,389.4	88%	15,479.2	16,090.2	104%	19,002.6	19,032.4	100%	23%	18%
Settled	11,951.0	10,875.5	91%	11,125.6	12,075.2	109%	15,054.3	15,482.0	103%	35%	28%
Current	7,152.0	7,330.7	102%	7,567.6	7,963.9	105%	8,546.3	9,417.3	110%	13%	18%
Development	3,799.0	3,544.8	93%	3,548.0	4,111.3	116%	6,108.0	6,064.7	99%	72%	48%
FPA	1,000.0	0.0	0%	10.0	0.0	0%	400.0	0.0	0%	3900%	#DIV/0!
NMAs	3,335.0	2,513.9	75%	4,353.7	4,015.0	92%	3,948.3	3,550.3	90%	-9%	-12%
Current	975.4	1,025.9	105%	1,020.7	951.5	93%	923.3	1,112.5	120%	-10%	17%
Development	2,359.6	1,487.9	63%	3,333.0	3,063.5	92%	3,025.0	2,437.9	81%	-9%	-20%
REVENUE & ESTATE	15,160.0	7,130.2	47%	15,818.3	8,295.4	52%	15,343.3	9,776.1	64%	-3%	18%
Settled	11,918.9	5,104.7	43%	12,181.4	6,514.8	53%	11,784.6	7,660.9	65%	-3%	18%
Current	11,508.9	5,104.4	44%	11,674.4	5,882.0	50%	11,098.6	7,075.1	64%	-5%	20%
Development	410.0	0.3	0%	507.0	632.9	125%	686.0	585.9	85%	35%	-7%
NMAs	3,651.1	2,025.8	55%	3,637.0	1,780.5	49%	3,558.7	2,115.2	59%	-2%	19%
Current	3,241.1	2,025.5	62%	2,473.0	1,456.4	59%	2,978.7	1,683.2	57%	20%	16%
Development	410.0	0.3	0%	1,164.0	324.1	28%	580.0	431.9	74%	-50%	33%

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

Head	2019-20			2020-21			2021-22			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
RELIEF REHABILITATION AND SETTLEMENT	32,242.3	28,188.6	87%	32,029.2	16,013.4	50%	29,148.3	12,389.8	43%	-9%	-23%
Settled	11,021.5	6,434.8	58%	12,879.8	5,417.0	42%	10,314.8	5,329.6	52%	-20%	-2%
Current	8,039.5	4,626.4	58%	9,879.8	3,647.9	37%	8,001.8	3,441.8	43%	-19%	-6%
Development	2,282.0	1,808.4	79%	2,536.0	1,769.1	70%	2,313.0	1,887.8	82%	-9%	7%
FPA	700.0	0.0	0%	464.0	0.0	0%	0.0	0.0	#DIV/0!	-100%	-
NMAs	21,220.8	21,753.8	103%	19,149.4	10,596.5	55%	18,833.5	7,060.2	37%	-2%	-33%
Current	17,107.3	9,448.3	55%	17,107.4	10,584.4	62%	17,191.5	5,689.8	33%	0%	-46%
Development	4,113.5	12,305.4	299%	2,042.0	12.1	1%	1,642.0	1,370.4	83%	-20%	11253%
ADMINISTRATION OF JUSTICE	12,365.5	8,619.3	70%	9,071.5	10,210.0	113%	12,584.9	13,691.7	109%	39%	34%
Settled	7,975.1	8,139.8	102%	7,667.4	9,381.7	122%	10,532.7	12,089.2	115%	37%	29%
Current	6,935.1	7,031.1	101%	6,677.4	7,542.5	113%	8,838.7	9,944.3	113%	32%	32%
Development	1,040.0	1,108.7	107%	990.0	1,839.2	186%	1,694.0	2,144.9	127%	71%	17%
NMAs	4,390.4	479.5	11%	1,404.1	828.3	59%	2,052.2	1,602.5	78%	46%	93%
Current	851.3	407.7	48%	1,042.1	719.3	69%	1,182.2	831.3	70%	13%	16%
Development	3,539.1	71.8	2%	362.0	109.0	30%	870.0	771.2	89%	140%	608%
INDUSTRIES, COMMERCE, STATIONERY & PRINTING AND TECHNICAL EDUCATION	6,979.9	4,402.9	63%	7,729.0	6,297.1	81%	7,975.9	7,343.5	92%	3%	17%
Settled	5,526.6	4,096.1	74%	5,897.4	5,136.9	87%	6,368.0	5,781.2	91%	8%	13%
Current	3,227.7	2,398.8	74%	2,953.4	2,715.0	92%	3,479.0	3,376.9	97%	18%	24%
Development	1,478.0	892.6	60%	1,783.0	1,998.4	112%	1,889.0	1,717.6	91%	6%	-14%
FPA	820.9	804.8	98%	1,161.0	423.4	36%	1,000.0	686.6	69%	-14%	62%
NMAs	1,453.3	306.7	21%	1,831.7	1,160.3	63%	1,607.8	1,562.3	97%	-12%	35%
Current	196.0	153.5	78%	229.7	162.0	71%	236.8	183.1	77%	3%	13%
Development	1,257.3	153.3	12%	1,560.0	998.2	64%	1,371.0	1,379.3	101%	-12%	38%
FPA				42.0	0.0					-100%	-

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

Head	2019-20			2020-21			2021-22			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
ZAKAT, USHR, SOCIAL WELFARE, SPECIAL EDUCATION AND WOMEN EMPOWERMENT	4,219.5	2,550.7	60%	3,987.3	2,939.3	74%	5,586.4	3,667.5	66%	40%	25%
Settled	2,998.6	2,313.8	77%	3,349.3	2,611.2	78%	5,061.3	3,203.0	63%	51%	23%
Current	2,610.6	2,050.0	79%	2,599.3	2,253.2	87%	4,559.3	2,712.9	60%	75%	20%
Development	388.0	263.8	68%	250.0	358.1	143%	502.0	490.2	98%	101%	37%
NMAs	1,220.8	236.9	19%	500.0	0.0	0%	525.1	464.5	88%	5%	#DIV/0!
Current	131.5	88.7	67%	638.0	328.1	51%	139.1	119.5	86%	-78%	-64%
Development	1,089.3	148.2	14%	154.0	102.9	67%	386.0	344.9	89%	151%	235%
FPA				484.0	225.1	47%	0.0	0.0	#DIV/0!	-100%	-100%
POPULATION WELFARE	3,058.8	2,231.9	73%	2,918.8	2,255.3	77%	3,822.4	2,835.2	74%	31%	26%
Settled	3,053.9	2,124.9	70%	2,777.0	2,120.8	76%	3,534.7	2,667.7	75%	27%	26%
Current	2,226.9	1,996.8	90%	1,978.0	1,972.7	100%	2,787.7	2,455.5	88%	41%	24%
Development	242.0	128.1	53%	150.0	148.1	99%	747.0	212.1	28%	398%	43%
FPA	585.0	0.0	0%	649.0	0.0	0%	0.0	0.0	#DIV/0!	-100%	#DIV/0!
NMAs	4.9	106.9	2172%	141.8	134.5	95%	287.7	167.5	58%	103%	25%
Current	0.0	106.9		109.8	119.7	109%	165.7	137.7	83%	51%	15%
Development	4.9	0.0	0%	32.0	14.8	46%	122.0	29.8	24%	281%	101%
ENERGY & POWER	13,122.4	1,058.6	8%	11,543.4	6,692.6	58%	17,753.3	7,784.7	44%	54%	16%
Settled	9,169.5	861.3	9%	8,844.4	5,150.2	58%	15,527.3	5,396.4	35%	76%	5%
Current	153.1	89.1	58%	106.4	135.1	127%	356.3	167.0	47%	235%	24%
Development	812.0	669.0	82%	527.0	2,000.0	379%	2,571.0	2,459.8	96%	388%	23%
FPA	8,204.4	103.3	1%	8,211.0	3,015.1	37%	12,600.0	2,769.6	22%	53%	-8%
NMAs	3,953.0	197.2	5%	2,699.0	1,542.4	57%	2,226.0	2,388.4	107%	-18%	55%
Current											
Development	3,953.0	197.2	5%	2,699.0	1,542.4	57%	2,226.0	2,388.4	107%	-18%	55%
EXCISE & TAXATION	968.7	750.8	78%	952.8	889.0	93%	1,791.0	1,120.9	63%	88%	26%
Settled	958.9	750.7	78%	886.8	881.6	99%	1,714.5	1,068.8	62%	93%	21%
Current	764.0	687.4	90%	736.8	786.8	107%	1,539.5	1,008.3	65%	109%	28%
Development	185.0	63.2	34%	150.0	94.7	63%	175.0	60.5	35%	17%	-36%
NMAs	9.8	0.1	1%	66.0	7.4	11%	76.5	52.2	68%	16%	605%
Current	0.0	0.0	0%	0.0	0.0	0%	46.5	21.5	46%	-	-
Development	9.8	0.1	1%	66.0	7.4	11%	30.0	30.7	102%	-55%	315%

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

Head	2019-20			2020-21			2021-22			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
MINES & MINERAL DEVELOPMENT	2,299.3	557.8	24%	1,238.0	732.8	59%	1,381.7	1,354.9	98%	12%	85%
Settled	1,372.4	536.4	39%	977.5	639.3	65%	1,242.5	1,247.2	100%	27%	95%
Current	994.4	417.2	42%	747.5	452.7	61%	996.5	1,054.6	106%	33%	133%
Development	378.0	119.2	32%	230.0	186.6	81%	246.0	192.6	78%	7%	3%
NMAs	926.9	21.4	2%	260.5	93.5	36%	139.2	107.7	77%	-47%	15%
Current	57.2	21.4	37%	70.5	28.3	40%	59.2	54.7	92%	-16%	94%
Development	869.7	0.0	0%	190.0	65.3	34%	80.0	53.0	66%	-58%	-19%
AUQAF, HAJJ, RELIGIOUS & MINORITY AFFAIRS	863.3	337.9	39%	861.8	630.0	73%	4,039.1	2,630.7	65%	369%	318%
Settled	543.6	317.9	58%	531.8	474.0	89%	3,768.1	2,547.0	68%	609%	437%
Current	119.6	73.9	62%	159.8	96.5	60%	3,039.1	1,707.8	56%	1802%	1670%
Development	424.0	244.0	58%	372.0	377.5	101%	729.0	839.2	115%	96%	122%
NMAs	319.7	20.0	6%	330.0	156.0	47%	271.0	83.7	31%	-18%	-46%
Development	319.7	20.0	6%	330.0	156.0	47%	271.0	83.7	31%	-18%	-46%
SCIENCE & TECHNOLOGY AND INFORMATION TECHNOLOGY	1,125.5	223.3	20%	1,090.8	723.5	66%	2,584.3	1,058.1	41%	137%	46%
Settled	1,105.8	223.3	20%	909.8	661.7	73%	2,429.3	1,003.5	41%	167%	52%
Current	111.8	132.4	118%	381.8	503.6	132%	906.3	434.3	48%	137%	-14%
Development	638.0	90.9	14%	239.0	68.7	29%	1,241.0	38.7	3%	419%	-44%
FPA	356.0	0.0	0%	289.0	89.4	31%	282.0	530.4	188%	-2%	493%
NMAs	19.7	0.0	0%	181.0	61.8	34%	155.0	54.7	35%	-14%	-12%
Development	19.7	0.0	0%	181.0	61.8	34%	155.0	54.7	35%	-14%	-12%

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

Head	2019-20			2020-21			2021-22			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
HOUSING	353.4	355.3	101%	537.2	417.0	78%	757.0	440.8	58%	41%	6%
Settled	353.4	355.3	101%	537.2	417.0	78%	707.0	440.8	62%	32%	6%
Current	43.4	39.1	90%	337.2	242.0	72%	157.0	48.4	31%	-53%	-80%
Development	310.0	316.3	102%	200.0	175.0	87%	550.0	392.5	71%	175%	124%
NMAs							50.0	0.0	0%	-	-
Development							50.0	0.0	0%	-	-
						#DIV/0!					
INFORMATION AND PUBLIC RELATION	719.2	359.4	50%	777.7	532.9	69%	1,784.2	766.2	43%	129%	44%
Settled	709.3	354.9	50%	630.0	418.5	66%	1,687.1	681.0	40%	168%	63%
Current	553.3	352.3	64%	486.0	357.5	74%	1,407.1	622.1	44%	190%	74%
Development	156.0	2.7	2%	144.0	61.0	42%	280.0	58.9	21%	94%	-3%
NMAs	9.9	4.5	45%	147.8	114.4	77%	97.1	85.2	88%	-34%	-26%
Current	0.0	0.8		14.8	13.8	94%	14.1	14.6	104%	-5%	6%
Development	9.9	3.7	37%	133.0	100.6	76%	83.0	70.6	85%	-38%	-30%
LABOUR	594.7	375.3	63%	605.8	418.0	69%	917.8	682.0	74%	52%	63%
Settled	589.8	375.3	64%	605.8	418.0	69%	896.4	678.3	76%	48%	62%
Current	492.5	348.4	71%	370.8	380.5	103%	540.4	436.4	81%	46%	15%
Development	58.0	16.7	29%	181.0	37.5	21%	306.0	241.9	79%	69%	546%
FPA	39.2	10.3	26%	54.0	0.0	0%	50.0	0.0	0%	-7%	-
NMAs	4.9	0.0	0%		0.1	-	21.5	3.7	17%	-	5029%
Current					0.1	-	21.5	3.7	17%	-	5029%
Development	4.9	0.0	0%	0.0	0.0	-	0.0	0.0	#DIV/0!	-	-
INTER PROVINCIAL COORDINATION	55.6	42.7	77%	48.3	49.9	103%	61.8	61.8	100%	28%	24%
Settled	55.6	42.7	77%	48.3	49.9	103%	61.8	61.8	100%	28%	24%
Current	55.6	42.7	77%	48.3	49.9	103%	61.8	61.8	100%	28%	24%

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

Head	2019-20			2020-21			2021-22			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
FOOD	93,723.2	34,783.3	37%	104,864.0	74,363.3	71%	134,878.8	79,262.3	59%	29%	7%
Settled	93,685.9	34,763.8	37%	102,588.8	74,201.6	72%	134,757.0	79,220.9	59%	31%	7%
Current	93,281.9	34,589.4	37%	102,139.8	73,888.1	72%	134,428.0	79,091.9	59%	32%	7%
Development	404.0	174.4	43%	449.0	313.4	70%	329.0	129.0	39%	-27%	-59%
NMAs	37.3	19.5	52%	2,275.2	161.7	7%	121.8	41.5	34%	-95%	-74%
Current	17.3	11.2	65%	18.2	11.5	63%	47.8	20.9	44%	163%	81%
Development	20.0	8.3	41%	157.0	150.2	96%	74.0	20.6	28%	-53%	-86%
FPA				2,100.0	0.0	0%	0.0	0.0	#DIV/0!	-100%	#DIV/0!
FINANCE, TREASURIES & LOCAL FUND AUDIT	12,923.3	9,574.9	74%	15,037.2	2,150.5	14%	40,990.2	2,808.4	7%	173%	31%
Settled	7,923.3	5,680.6	72%	5,727.1	2,019.6	35%	31,916.8	2,598.4	8%	457%	29%
Current	2,694.3	1,698.1	63%	2,292.1	1,857.7	81%	4,529.8	2,425.5	54%	98%	31%
Development	229.0	88.2	39%	180.0	74.5	41%	137.0	63.0	46%	-24%	-15%
FPA	5,000.0	3,894.3	78%	3,255.0	87.4	3%	27,250.0	109.9	0%	737%	26%
NMAs	8,153.3	111.9	1%	9,310.0	130.9	1%	9,073.4	210.1	2%	-3%	60%
Current	8,143.3	107.4	1%	9,300.0	125.6	1%	9,063.4	204.7	2%	-3%	63%
Development	10.0	4.5	45%	10.0	5.3	53%	10.0	5.3	53%	0%	0%
LIVESTOCK & DAIRY DEVELOPMENT DEPARTMENT	0.0	0.0	-	0.0	0.0	-	6,342.6	6,362.0	100%	-	-
Settled	0.0	0.0	-	0.0	0.0	-	5,061.0	5,211.9	103%	-	-
Current	0.0	0.0	-	0.0	0.0	-	5,061.0	5,211.9	103%	-	-
Development	0.0	0.0	-	0.0	0.0	-	0.0	0.0	-	-	-
FPA	0.0	0.0	-	0.0	0.0	-	1,281.5	1,150.1	90%	-	-
NMAs	0.0	0.0	-	0.0	0.0	-	1,281.5	1,150.1	90%	-	-
Current	0.0	0.0	-	0.0	0.0	-	0.0	0.0	-	-	-
Development	0.0	0.0	-	0.0	0.0	-	0.0	0.0	-	-	-
TOURISM & CULTURE DEPARTMENT	0.0	0.0	-	0.0	0.0	-	0.0	0.0	-	-	-
Settled	0.0	0.0	-	0.0	0.0	-	0.0	0.0	-	-	-
Current	0.0	0.0	-	0.0	0.0	-	0.0	0.0	-	-	-

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.