



**ANNUAL  
RECEIPT AND  
EXPENDITURE  
REPORT  
FY 2022-23**



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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 2022-23 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 2022-23

The 'Receipts and Expenditure Report 2022-23' contains the full record of receipts and expenditure data for the Financial Year (FY) 2022-23. 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 2022-23 and draws comparison with the last two years. Total receipts of Rs. 1179.5 billion were 89% of the budget estimates of Rs. 1,332.3 billion. The growth in receipts is around 15% where the highest growth was observed in the Federal Tax Assignment which increased from Rs. 586.4 billion to Rs. 498.6 billion. In provincial own source 7% increase observed from Rs. 62.2 billion PKR Rs. 66.8 billion.

Table 1.3 shows expenditure for FY 2022-23. The major growth in actual utilization in FY 2022-23 is under capital expenditure, an increase of 36% from Rs. 189.8 billion to Rs. 258.7 billion, while budget increase by 85% from Rs. 22.3 billion in FY 2021-22 to Rs. 41.3 billion in FY 2022-23. Current revenue budget increased by 20% from Rs. 626.0 billion in FY 2021-22 to Rs. 638.6 billion in FY 2022-23 while growth in actual utilization is 14%, increased from Rs. 560.6 billion in FY 2021-22 to Rs. 638.6 billion in FY 2022-23. The development budget increased by 13% from around Rs.371 billion in FY 2021-22 to Rs.418 billion in FY 2022-23. Also, the expenditure has been decreased by 44% from around Rs.260 billion in FY 2021-22 to Rs.146.3 billion in FY 2022-23.

**Table 1.1: Variations in Receipts & Expenditure 2004-05 to 2022-23 - Actuals vs. Budget**

Units: Rs.

Bln

Year	Budgeted Receipts	Actual Receipts	Actual / Budget	Budgeted Expenditure	Actual Expenditure	Actual / 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	615.4	68%	900.0	635.2	71%
2020-21	923.0	811.9	88%	923.0	814.0	88%
2021-22	1,118.3	1,027.5	92%	1,118.3	1,076.9	96%
2022-23	1,332.3	1,179.5	89%	1,332.1	1,116.8	84%
<b>Total</b>	<b>8,510.5</b>	<b>7,272.7</b>	<b>85%</b>	<b>8,582.8</b>	<b>7,342.6</b>	<b>86%</b>

**Table 1.2: Overview of Revenue**

Units: Rs. Bln

Head	2020-21			2021-22			2022-23			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 Receipts</b>	<b>923.0</b>	<b>811.9</b>	<b>88%</b>	<b>1,118.3</b>	<b>1,027.5</b>	<b>92%</b>	<b>1,332.3</b>	<b>1,179.5</b>	<b>89%</b>	<b>19%</b>	<b>15%</b>
<b>Federal Transfers</b>	<b>477.5</b>	<b>444.8</b>	<b>93%</b>	<b>559.3</b>	<b>590.5</b>	<b>106%</b>	<b>670.5</b>	<b>698.7</b>	<b>104%</b>	<b>20%</b>	<b>18%</b>
Federal Tax Assignment^	404.8	373.2	92%	475.6	498.6	105%	570.9	586.4	103%	20%	18%
1 % for War on Terror	48.6	44.8	92%	57.2	59.9	105%	68.6	70.5	103%	20%	18%
Straight Transfers	24.1	26.7	111%	26.5	32.0	121%	31.0	41.8	135%	17%	31%
Windfall Levy				0.0	0.0	-	0.0	0.0	-		
<b>Profit from Hydro Electricity (NHP)</b>	<b>58.3</b>	<b>47.0</b>	<b>81%</b>	<b>74.7</b>	<b>21.0</b>	<b>28%</b>	<b>62.0</b>	<b>4.9</b>	<b>8%</b>	<b>-17%</b>	<b>-77%</b>
Net Hydel Profit	21.5	10.2	47%	29.6	12.0	40%	29.7	0.0	0%	0%	-100%
Arrears of Net Hydel	36.8	36.8	100%	0.0	0.0	-	11.1	0.0	0%	-	-
Arrears of Net Hydel (M.O.U)	0.0	0.0	-	45.0	9.0	20%	0.0	4.9	-	-100%	-46%
<b>Provincial Own Receipts</b>	<b>49.2</b>	<b>59.4</b>	<b>121%</b>	<b>75.0</b>	<b>62.2</b>	<b>83%</b>	<b>85.0</b>	<b>66.8</b>	<b>79%</b>	<b>13%</b>	<b>7%</b>
Provincial Tax Receipts*	28.1	33.5	119%	43.2	41.8	97%	52.7	41.7	79%	22%	0%
Provincial Non-Tax Receipts	21.1	25.9	123%	31.8	20.3	64%	32.3	25.1	78%	2%	23%
<b>Other Receipts</b>	<b>91.0</b>	<b>6.2</b>	<b>7%</b>	<b>102.7</b>	<b>20.4</b>	<b>20%</b>	<b>179.6</b>	<b>20.2</b>	<b>11%</b>	<b>75%</b>	<b>-1%</b>
Recovery of Investment & loans	0.3	0.2	69%	0.3	0.1	56%	10.0	0.1	1%	3900%	-29%
Financing From HDF	0.0	0.0	-	4.6	0.0	0%	49.3	0.0	0%	972%	-
Domestic Loan (Profits from Pension Fund etc)	44.0	6.0	14%	54.0	20.3	38%	50.0	10.1	20%	-7%	-50%
Financing from Cash Balance	46.7	0.0	0%	43.8	0.0	0%	0.3	0.0	0%	-99%	-
Withdrawal of Profit from GP Fund	0.0	0.0	-	0.0	0.0	-	10.0	10.0	100%	-	-
<b>Grants from Federal Govt.</b>	<b>0.0</b>	<b>20.1</b>	<b>-</b>	<b>19.9</b>	<b>31.0</b>	<b>156%</b>	<b>72.4</b>	<b>10.1</b>	<b>14%</b>	<b>264%</b>	<b>-67%</b>
Grants from Fed. Govt. (non-dev.)	0.0	0.0	-	0.0	0.0	-	64.0	0.0	0%	-	-
PSDP ( Federal)	0.0	20.1	-	19.9	31.0	156%	8.4	10.1	121%	-58%	-67%
<b>Foreign Project Assistance</b>	<b>86.0</b>	<b>44.9</b>	<b>52%</b>	<b>89.2</b>	<b>37.5</b>	<b>42%</b>	<b>93.2</b>	<b>56.1</b>	<b>60%</b>	<b>5%</b>	<b>50%</b>
<b>Grants for Newly Merged Areas</b>	<b>161.0</b>	<b>121.2</b>	<b>75%</b>	<b>187.7</b>	<b>110.8</b>	<b>59%</b>	<b>144.6</b>	<b>99.9</b>	<b>69%</b>	<b>-23%</b>	<b>-10%</b>
Grants for Current Budget	88.0	74.5	85%	99.0	66.0	67%	60.0	60.0	100%	-39%	-9%
Development Grants	73.0	46.7	64%	88.7	44.8	51%	50.0	39.9	80%	-44%	-11%
3% NFC Share							34.6				
<b>Ways &amp; Means Advance from Federal Govt</b>	<b>0.0</b>	<b>68.3</b>	<b>-</b>	<b>10.0</b>	<b>154.1</b>	<b>1541%</b>	<b>25.0</b>	<b>222.8</b>	<b>891%</b>	<b>150%</b>	<b>45%</b>

**Table 1.3: Overview of Expenditure**

Units: Rs. Bln

Head	2020-21			2021-22			2022-23			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>923.0</b>	<b>814.0</b>	<b>88%</b>	<b>1,118.3</b>	<b>1,076.9</b>	<b>96%</b>	<b>1,332.1</b>	<b>1,116.8</b>	<b>84%</b>	<b>19%</b>	<b>4%</b>
<b>Current Revenue Expenditure</b>	<b>505.1</b>	<b>472.1</b>	<b>93%</b>	<b>626.0</b>	<b>560.6</b>	<b>90%</b>	<b>748.5</b>	<b>638.6</b>	<b>85%</b>	<b>20%</b>	<b>14%</b>
Salary ( Provincial )	124.3	96.9	78%	149.0	116.8	78%	202.4	182.4	90%	36%	56%
Salary ( District)	150.0	147.0	98%	165.0	177.5	108%	170.0	182.3	107%	3%	3%
Pension	86.0	82.7	96%	92.0	90.6	98%	106.0	109.7	104%	15%	21%
Subsidy	3.2	9.9	316%	10.3	10.0	98%	10.3	5.0	49%	0%	-50%
Investment & Committed Contribution	0.0	0.0	-	3.6	1.1	31%	3.0	0.5	-	-15%	-55%
Interest Payments	16.5	18.6	113%	16.0	14.1	88%	16.0	23.7	148%	0%	68%
Local Councils	6.3	4.3	69%	6.7	9.1	136%	8.4	6.4	77%	25%	-30%
O&M and Contingency	101.1	92.9	92%	183.5	123.9	68%	202.1	115.6	57%	10%	-7%
District Non-Salary	17.8	19.7	111%	0.0	17.5	-	30.4	12.9	42%	-	-26%
<b>Capital Expenditure</b>	<b>12.0</b>	<b>65.8</b>	<b>547%</b>	<b>22.3</b>	<b>189.8</b>	<b>851%</b>	<b>41.3</b>	<b>258.7</b>	<b>626%</b>	<b>85%</b>	<b>36%</b>
<b>Current Revenue Expenditure (NMAs)</b>	<b>88.0</b>	<b>61.9</b>	<b>70%</b>	<b>99.0</b>	<b>66.9</b>	<b>68%</b>	<b>124.1</b>	<b>73.1</b>	<b>59%</b>	<b>25%</b>	<b>9%</b>
Salary	26.3	20.3	77%	31.0	24.7	80%	45.8	34.6	76%	48%	40%
Salary ( District)	25.7	22.8	89%	29.0	27.5	95%	30.0	27.1	90%	3%	-1%
Pension	0.0	0.9	-	0.1	1.3	1322%	1.1	2.6	-	-	95%
Non-Salary	29.6	15.4	52%	32.5	11.0	34%	37.3	6.7	18%	15%	-39%
Non-Salary ( District)	6.4	2.6	40%	6.4	2.5	39%	9.9	2.2	22%	55%	-14%
<b>Development Expenditure</b>	<b>317.9</b>	<b>214.2</b>	<b>67%</b>	<b>371.1</b>	<b>259.5</b>	<b>70%</b>	<b>418.2</b>	<b>146.3</b>	<b>35%</b>	<b>13%</b>	<b>-44%</b>
ADP ( Provincial )	104.0	109.8	106%	150.0	151.1	101%	185.0	89.8	49%	23%	-41%
ADP ( Districts )	44.6	7.9	18%	15.0	1.8	12%	37.0	1.2	3%	147%	-34%
Development Grants (PSDP Federal)	0.0	11.7	-	19.9	36.4	183%	8.4	12.6	-	-58%	-65%
Foreign Project Assistance	86.0	38.1	44%	89.2	17.9	20%	93.2	24.8	27%	5%	38%
ADP (NMAs)	34.3	46.7	136%	26.4	52.4	198%	24.0	6.5	27%	-9%	-88%
AIP (NMAs)	49.0	0.0	0%	70.6	0.0	0%	70.6	11.5	16%	0%	-



## Chapter 2: Receipts in Detail 2022-23

In this section, a detailed breakdown is given of the revenue the Government of Khyber Pakhtunkhwa receives. In 2022-23, receipts totaled Rs 1,179.5 billion out of budget estimates of Rs. 1,332.3 billion. Actual receipts were around 89% of the budget estimates, a massive improvement of 15% observed in actuals as of last year. This was driven by increase in FBR's collection and growth of more than 7% in provincial own receipts.

**Table 2.1: Overview of Receipts**

Units: Rs. Bln

Head	2020-21			2021-22			2022-23			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>923.0</b>	<b>811.9</b>	<b>88.0%</b>	<b>1118.3</b>	<b>1027.5</b>	<b>92%</b>	<b>1332.3</b>	<b>1179.5</b>	<b>88.5%</b>	<b>19%</b>	<b>15%</b>
Federal Tax Assignments	404.8	373.2	92%	475.6	498.6	105%	570.9	586.4	103%	20%	18%
1 % for War on Terror	48.6	44.8	92%	57.2	59.9	105%	68.6	70.5	103%	20%	18%
Straight Transfers	24.1	26.7	111%	26.5	32.0	121%	31.0	41.8	135%	17%	31%
Profit from Hydro Electricity (NHP)	58.3	47.0	81%	74.7	21.0	28%	62.0	4.9	8%	-17%	-77%
Windfall Levy											
Provincial Own Receipts	49.2	59.4	121%	75.0	62.2	83%	85.0	66.8	79%	13%	7%
Other Receipts	91.0	6.2	7%	102.7	20.4	20%	179.6	20.2	11%	75%	-1%
Grants from Federal Govt.	0.0	20.1	-	19.9	31.0	156%	72.4	10.1	14%	264%	-67%
Foreign Project Assistance	86.0	44.9	52%	89.2	37.5	42%	93.2	56.1	60%	5%	50%
Grants for Newly Merged Areas	161.0	121.2	75%	187.7	110.8	59%	144.6	99.9	69%	-23%	-10%
Ways & Means Advance from Federal Govt.	0.0	68.3		10.0	154.1	1541%	25.0	222.8	891%	150%	45%

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. 703.7 billion or around 60% of the total receipts of Rs. 1,179.5 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. 62.2 billion to Rs. 66.8 billion, growth of 7% 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. 703.7 billion, or around 60% of total expenditure of Rs. 1,184.3 billion for the year.

**Table 2.2: Federal Transfers**

Units: Rs Bln

Head	2020-21			2021-22			2022-23			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>535.8</b>	<b>491.7</b>	<b>92%</b>	<b>634.0</b>	<b>611.4</b>	<b>96%</b>	<b>732.0</b>	<b>703.7</b>	<b>96%</b>	<b>15%</b>	<b>15%</b>
<b>Federal Tax Assignment</b>	<b>404.8</b>	<b>373.2</b>	<b>92%</b>	<b>475.6</b>	<b>498.5</b>	<b>105%</b>	<b>571.0</b>	<b>586.4</b>	<b>103%</b>	<b>20%</b>	<b>18%</b>
Sales Tax*	157.9	153.8	97%	206.3	210.5	102%	242.0	212.0	88%	17%	1%
Taxes on Income	166.1	137.1	83%	177.1	182.9	103%	210.0	267.5	127%	19%	46%
Custom Duties	52.0	60.2	116%	63.9	80.0	125%	85.0	77.1	91%	33%	-4%
Federal Excise	28.5	22.0	77%	28.3	25.2	89%	34.0	29.4	86%	20%	16%
Capital Value Tax (CVT)	0.3	0.1	40%	0.0	0.0	-	0.0	0.5	-	-	-
<b>1% of Divisible Pool for War on Terror</b>	<b>48.6</b>	<b>44.8</b>	<b>92%</b>	<b>57.2</b>	<b>59.9</b>	<b>105%</b>	<b>69.0</b>	<b>70.5</b>	<b>102%</b>	<b>21%</b>	<b>18%</b>
<b>Straight Transfers</b>	<b>24.1</b>	<b>26.7</b>	<b>111%</b>	<b>26.5</b>	<b>32.0</b>	<b>121%</b>	<b>30.0</b>	<b>41.9</b>	<b>140%</b>	<b>13%</b>	<b>31%</b>
Royalty on Crude Oil	11.5	14.7	128%	11.8	20.9	177%	16.0	27.2	170%	36%	30%
Royalty on Natural Gas	9.1	7.8	86%	8.6	6.9	81%	11.0	12.3	112%	28%	77%
Gas Development Surcharge	1.4	2.7	189%	4.2	2.7	64%	1.0	1.0	100%	-76%	-63%
Excise Duty on Natural Gas	2.1	1.5	71%	1.9	1.5	78%	2.0	1.4	70%	5%	-5%
Windfall Levy											
<b>NHP</b>	<b>58.3</b>	<b>47.0</b>	<b>81%</b>	<b>74.7</b>	<b>21.0</b>	<b>28%</b>	<b>62.0</b>	<b>4.9</b>	<b>8%</b>	<b>-17%</b>	<b>-77%</b>
Net Profit from Hydel Power Generation	21.5	10.2	47%	29.7	12.0	40%	30.0	0.0	0%	1%	-100%
Arrears of Net Hydel Profit (MoU+2017-18)	36.8	36.8	100%	36.9	9.0	24%	11.0	4.9	45%	-70%	-46%
Unreconciled Arrears (Indexation)	0.0	0.0	0%	8.1	0.0	0%	21.0	0.0	0%	159%	-
NHP as per AGN Kazi formula (KCM)											

Overall, it can be seen that Federal transfers had seen 15% increase from FY 2021-22. Net hydel profits have seen 77% decrease over the previous year.

## Provincial Receipts

Table 2.3 shows total provincial receipts estimates of Rs. 85 billion grew by around 13% vs. the estimates of Rs. 75.0 billion in 2021-22. The actuals have increased more than 7% from Rs. 62.2 billion to Rs. 66.8 billion. However, the overall contribution of total receipts to the budget of Rs. 1,179.5 billion remains quite low i.e. around 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	2020-21			2021-22			2022-23			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>49.2</b>	<b>59.4</b>	<b>121%</b>	<b>75.0</b>	<b>62.2</b>	<b>83%</b>	<b>85.0</b>	<b>66.8</b>	<b>79%</b>	<b>13%</b>	<b>7%</b>
Provincial Tax Receipts	28.1	33.5	119%	43.2	41.8	97%	52.7	41.7	79%	22%	0%
Provincial Non-Tax Receipts	21.1	25.9	123%	31.8	20.3	64%	32.3	25.1	78%	2%	23%

## Provincial Tax Receipts

The slight decrease in provincial tax receipts from Rs. 41.8 billion to Rs. 41.7 billion is a decline of around 0.3% as compared to last year. This decline is clearly driven by major heads, such as Sales Tax on Services, Stamp Duties Fee, and Land Revenue etc.

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

Units: Rs. Bln

Head	2020-21			2021-22			2022-23			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>28.1</b>	<b>33.5</b>	<b>119%</b>	<b>43.2</b>	<b>41.8</b>	<b>97%</b>	<b>52.7</b>	<b>41.7</b>	<b>79%</b>	<b>22%</b>	<b>-0.3%</b>
<b>Total Direct Taxes</b>	<b>3.6</b>	<b>5.07</b>	<b>141%</b>	<b>7.6</b>	<b>3.5</b>	<b>46%</b>	<b>8.4</b>	<b>3.1</b>	<b>36%</b>	<b>11%</b>	<b>-12%</b>
Land Revenue	2.8	3.38	123%	4.4	1.7	38%	4.4	0.2	6%	1%	-85%
Urban Immovable Property Tax (UIPT)	0.5	0.72	157%	3.2	1.5	46%	3.0	2.0	66%	-6%	34%
Tax on Transfer of Property (Reg.)	0.3	0.07	23%	-	0.1	-	0.1	-	0%	-	-100%
Urban CVT Provincial	-	0.08	-	-	0.0	-	-	0.0	-	-	-91%
Tax from Agriculture Income/Land	0.1	0.09	101%	-	0.1	-	0.1	0.1	92%	-	-23%
Tax on Profession, Trades & Callings	-	0.73	-	-	0.1	-	0.8	0.8	96%	-	488%
<b>Total Indirect Taxes</b>	<b>24.5</b>	<b>28.47</b>	<b>116%</b>	<b>35.6</b>	<b>38.3</b>	<b>108%</b>	<b>44.3</b>	<b>38.6</b>	<b>87%</b>	<b>24%</b>	<b>1%</b>
Sale Tax on Services (GST)	19.9	19.4	98%	24.8	27.5	111%	32.0	27.2	85%	29%	-1%
Motor Vehicle Tax	2.1	1.7	80%	1.9	1.2	63%	1.3	1.2	93%	-32%	0%
Stamp Duties Fee	1.6	3.6	222%	4.6	4.9	107%	4.4	3.4	76%	-3%	-31%
Electricity Tax	0.2	1.9	1267%	1.0	1.4	142%	2.5	2.3	93%	152%	65%
PTA (Route Permit under MVT)	0.6	-	0%	0.4	-	0%	0.4	0.3	87%	0%	-
Tobacco Development Cess	0.2	0.4	-	0.5	0.4	84%	0.5	0.5	96%	0%	14%
Infrastructure Development Cess	-	1.5	-	2.2	2.9	132%	3.0	3.5	116%	-	20%
Motor Vehicle Fitness (MVT)	0.0	-	0%	0.1	-	0%	0.1	0.2	179%	0%	-
Others	-	0.1	-	0.1	-	0%	-	-	-	-100%	-

## Provincial Non-Tax Receipts

Non-tax showed increase over FY 2021-22 i.e. 78%. Total non-tax receipts approximated to Rs. 25.1 billion, Rs. 4.8 billion more than the previous year. Non-tax revenue makes up approximately a third of provincial own source revenue. Heads under non-tax revenue can be described as having one of three purposes. One is regulatory, the other is to collect cost, and the third is to generate a certain amount of revenue.

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

**Table 2.5: Provincial Non-Tax Receipts**

Units: Rs. Bln

Head	2020-21			2021-22			2022-23			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>21.1</b>	<b>25.9</b>	<b>123%</b>	<b>31.8</b>	<b>20.3</b>	<b>64%</b>	<b>32.3</b>	<b>25.1</b>	<b>78%</b>	<b>2%</b>	<b>24%</b>
Mines & Minerals	3.6	5.2	145%	6.2	6.3	102%	7.7	6.6	86%	24%	4%
Energy and Power	8.4	2.3	27%	2.6	0.0	0%	2.6	0.0	0%	0%	-
Police	1.9	1.8	93%	4.0	1.6	40%	3.5	1.8	51%	-13%	13%
Finance	0.9	2.3	252%	3.1	1.2	39%	1.5	1.1	73%	-52%	-8%
Home	0.9	0.9	95%	1.5	1.0	67%	1.6	1.4	88%	7%	40%
Health	1.1	0.8	70%	1.5	0.7	47%	0.9	0.5	56%	-40%	-29%
Others	4.3	12.7	296%	12.9	9.5	73%	14.5	13.7	94%	12%	45%

## 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. 174.0 billion. These, however, fell significantly short (57%) of budget estimates. Foreign project assistance also fell short (60%) of budget estimates, however an increase of 50% is observed as compared to last year. The commitment for additional funding to the Newly Merged Areas were made so as to accelerate the assimilation of ex-FATA and bring it to parity with the rest of the country. While KP has been fulfilling its commitment, others provinces haven't yet been forthcoming. The Federal Government too has fallen short of its stated commitment. NMAs is a national responsibility, and one that deserves the federation's complete commitment in terms of action, not just in spirit.

**Table 2.6: Development Receipts**

Units: Rs. Bln

Head	2020-21			2021-22			2022-23			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>293.7</b>	<b>183.4</b>	<b>62%</b>	<b>296.8</b>	<b>179.3</b>	<b>60%</b>	<b>310.2</b>	<b>166.1</b>	<b>54%</b>	<b>5%</b>	<b>-7%</b>
<b>Special Federal Grant PSDP</b>	<b>0.0</b>	<b>20.1</b>	<b>-</b>	<b>19.9</b>	<b>31.0</b>	<b>156%</b>	<b>8.4</b>	<b>10.1</b>	<b>121%</b>	<b>-58%</b>	<b>-67%</b>
<b>Non-Development Grants</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Foreign Project Assistance</b>	<b>86.0</b>	<b>42.1</b>	<b>49%</b>	<b>89.2</b>	<b>37.5</b>	<b>42%</b>	<b>93.2</b>	<b>56.1</b>	<b>60%</b>	<b>5%</b>	<b>50%</b>
3% NFC Share	0.0	0.0	-	34.7	0.0	0%	34.6	0.0	0%	0%	-
<b>Grants for NMAs</b>	<b>161.0</b>	<b>121.2</b>	<b>75%</b>	<b>153.0</b>	<b>110.8</b>	<b>72%</b>	<b>174.0</b>	<b>99.9</b>	<b>57%</b>	<b>14%</b>	<b>-10%</b>
Grants for Current budget	88.0	74.5	85%	99.0	66.0	67%	124.0	60.0	48%	25%	-9%
Grants for Development	73.0	46.7	64%	54.0	44.8	83%	50.0	39.9	80%	-7%	-11%

## Chapter 3: Expenditure in Detail 2022-23

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 2021-22 and 2022-23 are reflected in Table 3.1

**Table 3.1: Details of provincial expenditure Current**

Units: Rs. Bln

Head	2020-21			2021-22			2022-23			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>923.0</b>	<b>814.0</b>	<b>88%</b>	<b>1,118.3</b>	<b>1,076.9</b>	<b>96%</b>	<b>1,332.1</b>	<b>1,116.8</b>	<b>84%</b>	<b>19%</b>	<b>4%</b>
<b>Total Current</b>	<b>605.1</b>	<b>599.8</b>	<b>99%</b>	<b>747.3</b>	<b>817.3</b>	<b>109%</b>	<b>913.8</b>	<b>970.4</b>	<b>106%</b>	<b>22%</b>	<b>19%</b>
Current Revenue	593.1	469.5	79%	725.0	438.9	61%	872.5	711.7	82%	20%	62%
Current Capital	12.0	130.3	1086%	22.3	378.4	1697%	41.3	258.7	626%	85%	-32%
<b>Total Development</b>	<b>317.9</b>	<b>214.2</b>	<b>67%</b>	<b>371.1</b>	<b>259.5</b>	<b>70%</b>	<b>418.2</b>	<b>146.3</b>	<b>35%</b>	<b>13%</b>	<b>-44%</b>
Development Revenue	55.8	42.4	76%	59.0	48.1	82%	54.2	21.1	39%	-8%	-56%
Development Capital	262.1	171.8	66%	312.0	211.4	68%	364.0	125.2	34%	17%	-41%

Total actual spending for the year 2022-23 was Rs. 1,116.8 billion, against total revenue receipts of Rs. 1,179.5 billion. The major increase in expenditure is under current revenue (62% increase over previous year), which is the single largest head and consists of 64% 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. 627.5 billion to Rs. 711.7 billion, 13% increase over previous year. This includes current expenditure, that is salary, pension and non-salary expenditure for Settled and Merged districts. Salaries expenditure increased by 24% over previous year for settled districts and 18% increased for the merged districts. Pension expenditure increased by 22%. O&M, Contingencies & District Non -Salary expenditure of settled districts decreased by 9% while for merged districts the O&M, contingent expenditure decreased by 34%.

**Table 3.2: Current Revenue Expenditure**

Units: Rs. Bln

Head	2020-21			2021-22			2022-23			Year on Year increase	
	Budget Estimates	Actuals	Actuals as % of Budget	Budget Estimates	Actuals	Actuals as % of Budget	Budget Estimates	Actuals	% of Budget	BE v BE	Act v Act
<b>Total</b>	<b>593.1</b>	<b>534.0</b>	<b>90%</b>	<b>725.0</b>	<b>627.5</b>	<b>87%</b>	<b>872.5</b>	<b>711.7</b>	<b>82%</b>	<b>20%</b>	<b>13%</b>
Salary	274.3	243.9	89%	314.0	294.3	94%	372.4	364.7	98%	19%	24%
Salary (NMAs)	52.0	43.1	83%	60.0	52.1	87%	75.7	61.7	82%	26%	18%
O&M, Contingencies & District Non -Salary	118.9	112.6	95%	183.4	141.4	77%	232.4	128.5	55%	27%	-9%
O&M, Contingencies (NMAs)	36.0	18.0	50%	38.9	13.5	35%	47.2	8.9	19%	21%	-34%
Pension	86.0	83.6	97%	92.1	91.9	100%	107.1	112.3	105%	16%	22%
Subsidies	3.2	9.9	315%	10.3	10.0	97%	10.3	5.0	49%	0%	-50%
Grant to Local Councils	6.3	4.3	68%	6.7	9.1	136%	8.4	6.4	76%	25%	-30%
Debt servicing	16.5	18.6	113%	16.0	14.1	88%	16.0	23.7	148%	0%	68%
Committed Contributions/Investment	0.0	0.0	-	3.6	1.1	31%	3.0	0.5	17%	-17%	-55%



## Share of Local Government

Table 3.3 below shows the share of local government. Of the total salary budget of PKR 200.0 billion, share of transfer to local government, that is district salaries, was utilized amounting to PKR 209.4 billion. The major share includes education department, which is the largest components of district salaries. The YoY increase in district salary is 2% as compared to last year, while decrease trend in utilization is observed in non-salary, grant to local councils and district ADP as compared to previous year.

**Table 3.3: Share of Local Government**

Units: Rs. Bln

Head	2020-21			2021-22			2022-23			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>261.0</b>	<b>231.7</b>	<b>89%</b>	<b>249.5</b>	<b>272.8</b>	<b>109%</b>	<b>290.7</b>	<b>232.7</b>	<b>80%</b>	<b>17%</b>	<b>-15%</b>
Salary	175.7	169.8	97%	194.0	205.0	106%	200.0	209.4	105%	3%	2%
Non Salary	24.2	22.3	92%	30.7	20.0	65%	40.3	15.1	37%	31%	-25%
Grant to Local Councils	6.3	4.3	68%	7.4	9.5	128%	9.4	7.0	75%	27%	-26%
District ADP	54.9	35.4	64%	17.4	38.3	220%	41.0	1.2	3%	136%	-97%

## 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. 189.8 billion to Rs. 258.7 billion, reflecting a year on year increase of 36%. Loan & Advance to provincial government employees decreased from Rs. 1.1 billion in 2021-22 to Rs. 0.3 billion in 2022-23, a year on year decrease of 75%. Repayments for Foreign loans increasing from Rs. 12.2 billion in 2021-22 to Rs. 21.0 billion, a year on year increase of 73%, while Repayments for domestic loans increased from Rs. 176.5 billion to Rs. 237.5 billion reflecting year on year increase of 35%.

**Table 3.4: Expenditure on Capital Accounts**

Units: Rs. Bln

Head	2020-21			2021-22			2022-23			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>12.0</b>	<b>65.8</b>	<b>548%</b>	<b>22.3</b>	<b>189.8</b>	<b>851%</b>	<b>41.3</b>	<b>258.7</b>	<b>626%</b>	<b>85%</b>	<b>36%</b>
Loans & Advances to Provincial Government Employees.	0.3	1.3	444%	0.3	1.1	365%	0.3	0.3	93%	0%	-75%
Capital Expenditure (Debt Principal Repayment - Foreign)	11.7	64.5	551%	12.0	12.2	101%	16.0	21.0	131%	33%	73%
Capital Expenditure (Debt Principal Repayment - Domestic)	0.0	0.0	-	10.0	176.5	1765%	25.0	237.5	950%	150%	35%

## **Development Expenditure by Sector**

During 2022-23, Rs. 103.6 billion was expensed under development spending for settled districts.

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

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

Units: Rs. Bln

S. No	Department	Total Cost	Allocation	Actuals	% Expended from Total Allocation
1	Agriculture		9.1	4.5	50%
2	Auqaf, Hajj, Religious & Minoritv Affairs		0.9	0.5	62%
3	Board Of Revenue		1.0	0.5	55%
4	Drinking Water & Sanitation		9.0	5.1	56%
5	Elementary And Secondary Education		10.4	4.8	46%
6	Energy And Power		5.6	1.9	34%
7	Environment		0.0	0.0	33%
8	Establishment & Administration		0.5	0.2	38%
9	Excise Taxation & Norcotics Control		0.2	0.1	34%
10	Finance		0.0	0.0	44%
11	Food		0.3	0.0	13%
12	Forestry		4.4	2.7	61%
13	Health		18.6	6.6	35%
14	Higher Education		6.9	3.3	48%
15	Home		2.5	1.1	45%
16	Housing		0.6	0.2	38%
17	Industries		2.6	1.4	53%
18	Information		0.3	0.3	84%
19	Labour		0.3	0.2	45%

S. No	Department	Total Cost	Allocation	Actuals	% Expended from Total Allocation
20	Law& Justice		2.3	1.7	72%
21	Livestock		0.0	0.0	-
22	Local Government		2.6	1.3	49%
23	Mines And Minerals		0.3	0.2	55%
24	Multi Sectoral Development		32.9	23.6	72%
25	Population Welfare		0.7	0.2	25%
26	Public Private Partnership		0.5	0.3	50%
27	Relief & Rehabilitation		2.5	0.8	32%
28	Roads		35.5	22.8	64%
29	Social Welfare		1.1	0.5	44%
30	Sports		12.1	2.8	23%
31	St&It		1.6	0.3	17%
32	Tehsil ADP		37.0	1.1	3%
33	Tourism Archeology		0.0	0.0	-
34	Transport		0.2	0.1	46%
35	Urban Development		10.1	1.9	18%
36	Urban Policy Unit		0.0	0.0	-
37	Water		17.3	12.8	74%

## Chapter 4: Departmental Expenditure 2022-23

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

- Current
- Development
- Foreign Project Assistance (FPA)

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

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

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

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

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

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

Head	2020-21			2021-22			2022-23			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>172,670.5</b>	<b>165,981.9</b>	<b>96%</b>	<b>198,418.5</b>	<b>187,359.0</b>	<b>94%</b>	<b>237,651.3</b>	<b>208,470.7</b>	<b>88%</b>	<b>20%</b>	<b>11%</b>
<b>Settled</b>	<b>143,833.9</b>	<b>142,410.4</b>	<b>99%</b>	<b>166,314.8</b>	<b>161,231.0</b>	<b>97%</b>	<b>196,941.8</b>	<b>181,944.3</b>	<b>92%</b>	<b>18%</b>	<b>13%</b>
Current	125,146.9	133,700.8	107%	153,437.8	153,316.8	100%	184,489.5	176,400.3	96%	20%	15%
Development	10,766.0	7,918.8	74%	10,877.0	7,114.0	65%	10,442.2	4,837.2	46%	-4%	-32%
FPA	7,921.0	790.9	10%	2,000.0	800.2	40%	2,010.0	706.8	35%	0%	-12%
<b>NMAs</b>	<b>28,836.6</b>	<b>23,571.5</b>	<b>82%</b>	<b>32,103.7</b>	<b>26,128.0</b>	<b>81%</b>	<b>40,709.5</b>	<b>26,526.4</b>	<b>65%</b>	<b>27%</b>	<b>2%</b>
Current	17,320.6	18,019.1	104%	24,289.7	21,409.3	88%	32,756.2	24,554.0	75%	35%	15%
Development	10,406.0	5,452.4	52%	6,704.0	4,658.8	69%	6,553.3	1,769.4	27%	-2%	-62%
FPA	1,110.0	100.0	9%	1,110.0	60.0	5%	1,400.0	203.0	15%	-	-
<b>HEALTH</b>	<b>119,063.2</b>	<b>111,222.0</b>	<b>93%</b>	<b>157,216.8</b>	<b>127,658.6</b>	<b>81%</b>	<b>207,117.4</b>	<b>133,488.2</b>	<b>64%</b>	<b>32%</b>	<b>5%</b>
<b>Settled</b>	<b>101,992.1</b>	<b>98,776.2</b>	<b>97%</b>	<b>140,333.5</b>	<b>115,779.8</b>	<b>83%</b>	<b>183,782.3</b>	<b>121,680.2</b>	<b>66%</b>	<b>31%</b>	<b>5%</b>
Current	88,222.1	87,010.4	99%	120,725.5	97,272.5	81%	160,938.3	114,766.9	71%	33%	18%
Development	11,567.0	11,765.8	102%	17,620.0	18,383.7	104%	18,643.9	6,602.1	35%	6%	-64%
FPA	2,203.0	0.0	0%	1,988.0	123.5	6%	4,200.0	311.1	7%	111%	152%
<b>NMAs</b>	<b>17,071.2</b>	<b>12,445.8</b>	<b>73%</b>	<b>16,883.3</b>	<b>11,878.8</b>	<b>70%</b>	<b>23,335.1</b>	<b>11,808.1</b>	<b>51%</b>	<b>38%</b>	<b>-1%</b>
Current	6,457.2	6,902.2	107%	11,026.3	7,757.3	70%	17,960.1	9,518.5	53%	63%	23%
Development	10,614.0	5,543.6	52%	5,857.0	4,121.5	70%	5,375.0	2,289.5	43%	-8%	-44%
<b>HOME &amp; TRIBAL AFFAIRS, POLICE &amp; JAILS</b>	<b>75,361.9</b>	<b>71,937.1</b>	<b>95%</b>	<b>91,708.1</b>	<b>82,556.3</b>	<b>90%</b>	<b>102,305.6</b>	<b>93,350.8</b>	<b>91%</b>	<b>12%</b>	<b>13%</b>
<b>Settled</b>	<b>54,269.8</b>	<b>52,395.1</b>	<b>97%</b>	<b>67,666.9</b>	<b>60,394.1</b>	<b>89%</b>	<b>75,131.4</b>	<b>72,440.7</b>	<b>96%</b>	<b>11%</b>	<b>20%</b>
Current	52,094.8	50,847.9	98%	65,943.9	58,788.9	89%	72,629.8	71,313.9	98%	10%	21%
Development	1,733.0	1,547.1	89%	1,723.0	1,605.2	93%	2,501.6	1,126.8	45%	45%	-30%
FPA	442.0	0.0	0%	0.0	0.0	0%	0.0	0.0	0%	0%	#DIV/0!
<b>NMAs</b>	<b>21,092.1</b>	<b>19,542.0</b>	<b>93%</b>	<b>24,041.2</b>	<b>22,162.2</b>	<b>92%</b>	<b>27,174.2</b>	<b>20,910.1</b>	<b>77%</b>	<b>13%</b>	<b>-6%</b>
Current	18,708.1	16,358.0	87%	22,914.2	19,463.6	85%	26,095.8	20,743.3	79%	14%	7%
Development	2,384.0	3,184.0	134%	1,127.0	2,698.5	239%	1,078.4	166.8	15%	-4%	-94%

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

Head	2020-21			2021-22			2022-23			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</b>	<b>14,200.9</b>	<b>2,633.3</b>	<b>19%</b>	<b>12,217.4</b>	<b>3,702.3</b>	<b>30%</b>	<b>12,101.3</b>	<b>3,613.8</b>	<b>30%</b>	<b>-1%</b>	<b>-2%</b>
<b>Settled</b>	<b>14,100.9</b>	<b>2,553.5</b>	<b>18%</b>	<b>12,152.4</b>	<b>3,510.6</b>	<b>29%</b>	<b>11,992.7</b>	<b>3,580.7</b>	<b>30%</b>	<b>-1%</b>	<b>2%</b>
Current	2,283.9	1,920.5	84%	3,359.8	3,160.1	94%	4,993.4	3,287.7	66%	49%	4%
Development	1,826.0	416.8	23%	114.0	139.3	122%	126.3	56.0	44%	11%	-60%
FPA	9,991.0	216.1	2%	8,678.6	211.2	2%	6,873.0	237.1	3%	-21%	12%
<b>NMAs</b>	<b>100.0</b>	<b>79.9</b>	<b>80%</b>	<b>65.0</b>	<b>191.7</b>	<b>295%</b>	<b>108.7</b>	<b>33.1</b>	<b>30%</b>	<b>67%</b>	<b>-83%</b>
Current							54.7	0.0			
Development	100.0	79.9	80%	65.0	191.7	295%	54.0	33.1	61%	-17%	-83%
<b>COMMUNICATION &amp; WORKS</b>	<b>48,749.2</b>	<b>45,624.5</b>	<b>94%</b>	<b>69,516.6</b>	<b>74,000.9</b>	<b>106%</b>	<b>72,909.7</b>	<b>39,781.4</b>	<b>55%</b>	<b>5%</b>	<b>-46%</b>
<b>Settled</b>	<b>31,190.0</b>	<b>33,297.3</b>	<b>107%</b>	<b>54,014.8</b>	<b>57,842.1</b>	<b>107%</b>	<b>57,107.4</b>	<b>32,143.5</b>	<b>56%</b>	<b>6%</b>	<b>-44%</b>
Current	4,710.0	7,273.1	154%	8,636.7	9,250.3	107%	8,743.6	5,718.2	65%	1%	-38%
Development	15,251.0	22,141.3	145%	34,635.0	44,199.2	128%	35,506.8	22,751.4	64%	3%	-49%
FPA	11,229.0	3,882.9	35%	10,743.1	4,392.6	41%	12,857.0	3,673.9	29%	20%	-16%
<b>NMAs</b>	<b>17,559.2</b>	<b>12,327.2</b>	<b>70%</b>	<b>15,501.8</b>	<b>16,158.8</b>	<b>104%</b>	<b>15,802.3</b>	<b>7,637.9</b>	<b>48%</b>	<b>2%</b>	<b>-53%</b>
Current	1,698.2	1,503.7	89%	1,933.3	1,476.3	76%	2,243.5	1,412.7	63%	16%	-4%
Development	13,301.0	10,823.5	81%	13,568.5	14,682.5	108%	13,558.8	6,225.2	46%	0%	-58%
<b>HIGHER EDUCATION, ARCHIVES AND LIBRARIES</b>	<b>23,646.6</b>	<b>22,167.5</b>	<b>94%</b>	<b>27,056.7</b>	<b>21,837.1</b>	<b>81%</b>	<b>34,191.4</b>	<b>23,871.0</b>	<b>70%</b>	<b>26%</b>	<b>9%</b>
<b>Settled</b>	<b>19,313.6</b>	<b>19,929.5</b>	<b>103%</b>	<b>23,521.9</b>	<b>19,514.8</b>	<b>83%</b>	<b>30,054.3</b>	<b>22,028.8</b>	<b>73%</b>	<b>28%</b>	<b>13%</b>
Current	12,790.6	11,953.9	93%	17,949.9	13,719.1	76%	23,140.4	18,725.4	81%	29%	36%
Development	6,523.0	7,975.6	122%	5,572.0	5,795.7	104%	6,913.9	3,303.4	48%	24%	-43%
<b>NMAs</b>	<b>4,332.9</b>	<b>2,238.0</b>	<b>52%</b>	<b>3,534.8</b>	<b>2,322.3</b>	<b>66%</b>	<b>4,137.1</b>	<b>1,842.2</b>	<b>45%</b>	<b>17%</b>	<b>-21%</b>
Current	1,882.9	1,165.1	62%	2,123.8	1,309.2	62%	2,774.6	1,516.3	55%	31%	16%
Development	2,450.0	1,072.9	44%	1,411.0	1,013.1	72%	1,362.6	326.0	24%	-3%	-68%

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

Head	2020-21			2021-22			2022-23			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>44,998.8</b>	<b>30,829.2</b>	<b>69%</b>	<b>43,798.0</b>	<b>47,601.8</b>	<b>109%</b>	<b>48,707.2</b>	<b>28,540.5</b>	<b>59%</b>	<b>11%</b>	<b>-40%</b>
<b>Settled</b>	<b>34,826.9</b>	<b>27,896.2</b>	80%	<b>36,062.7</b>	<b>43,623.5</b>	121%	<b>41,539.8</b>	<b>26,485.8</b>	64%	<b>15%</b>	<b>-39%</b>
Current	468.9	572.4	122%	726.2	702.3	97%	895.3	740.6	83%	23%	5%
Development	21,412.0	25,651.2	120%	28,353.0	40,981.4	145%	33,578.5	23,904.4	71%	18%	-42%
FPA	12,946.0	1,672.6	13%	6,983.5	1,939.8	28%	7,066.0	1,840.8	26%	1%	-5%
<b>NMAs</b>	<b>10,171.8</b>	<b>2,933.0</b>	29%	<b>7,735.3</b>	<b>3,978.2</b>	51%	<b>7,167.4</b>	<b>2,054.6</b>	29%	-7%	-48%
Current	69.8	43.5	62%	76.3	48.7	64%	91.4	191.8	210%	20%	294%
Development	4,041.0	2,559.5	63%	5,689.0	2,979.6	52%	4,380.0	934.1	21%	-23%	-69%
FPA	6,061.0	330.0	5%	1,970.0	949.8		2,696.0	928.7		37%	-2%
<b>LOCAL GOVERNMENT AND RURAL DEVELOPMENT</b>	<b>21,760.2</b>	<b>18,986.3</b>	<b>87%</b>	<b>38,169.5</b>	<b>28,305.8</b>	<b>74%</b>	<b>38,722.7</b>	<b>17,790.0</b>	<b>46%</b>	<b>1%</b>	<b>-37%</b>
<b>Settled</b>	<b>20,110.7</b>	<b>17,869.3</b>	89%	<b>33,900.3</b>	<b>23,800.2</b>	70%	<b>34,602.1</b>	<b>16,702.8</b>	48%	<b>2%</b>	<b>-30%</b>
Current	12,480.7	12,172.3	98%	18,416.3	12,539.2	68%	16,198.5	10,620.0	66%	-12%	-15%
Development	2,981.0	3,789.4	127%	11,122.0	9,835.5	88%	12,718.6	3,135.8	25%	14%	-68%
FPA	4,649.0	1,907.6	41%	4,362.0	1,425.4	33%	5,685.0	2,947.0	52%	30%	107%
<b>NMAs</b>	<b>1,649.4</b>	<b>1,117.0</b>	68%	<b>4,269.2</b>	<b>4,505.6</b>	106%	<b>4,120.7</b>	<b>1,087.1</b>	26%	-3%	-76%
Current	159.4	174.2	109%	287.2	236.1	82%	602.1	442.3	73%	110%	87%
Development*	1,490.0	942.8	63%	3,982.0	4,269.5	107%	3,518.6	644.8	18%	-12%	-85%
				0.0	0.0		0.0	0.0		-	-
<b>AGRICULTURE, LIVESTOCK, FISHERIES AND COOPERATIVES</b>	<b>22,729.9</b>	<b>20,236.7</b>	<b>89%</b>	<b>20,936.8</b>	<b>21,961.0</b>	<b>105%</b>	<b>24,285.1</b>	<b>18,228.7</b>	<b>75%</b>	<b>16%</b>	<b>-17%</b>
<b>Settled</b>	<b>17,261.7</b>	<b>15,103.3</b>	87%	<b>17,196.9</b>	<b>17,968.7</b>	104%	<b>20,326.3</b>	<b>15,806.3</b>	78%	<b>18%</b>	<b>-12%</b>
Current	7,140.5	8,471.4	119%	5,804.6	6,952.9	120%	7,442.5	4,835.9	65%	28%	-30%
Development	4,764.2	5,401.4	113%	6,755.2	7,681.5	114%	9,103.8	4,534.6	50%	35%	-41%
FPA	5,357.0	1,230.5	23%	4,637.0	3,334.3	72%	3,780.0	6,435.8	170%	-18%	93%
<b>NMAs</b>	<b>5,468.2</b>	<b>5,133.4</b>	94%	<b>3,739.9</b>	<b>3,992.3</b>	107%	<b>3,958.8</b>	<b>2,422.3</b>	61%	6%	-39%
Current	1,276.2	1,378.5	108%	840.9	699.9	83%	1,248.2	844.3	68%	48%	21%
Development	3,454.0	3,754.9	109%	2,642.0	3,292.4	125%	2,510.6	1,578.0	63%	-5%	-52%
FPA	738.0	0.0		257.0	0.0	0%	200.0	0.0	0%	-22%	-



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

Head	2020-21			2021-22			2022-23			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>22,827.7</b>	<b>20,976.4</b>	<b>92%</b>	<b>27,392.7</b>	<b>27,363.8</b>	<b>100%</b>	<b>29,405.6</b>	<b>21,248.8</b>	<b>72%</b>	<b>7%</b>	<b>-22%</b>
<b>Settled</b>	<b>15,884.7</b>	<b>17,086.2</b>	<b>108%</b>	<b>22,311.0</b>	<b>23,745.7</b>	<b>106%</b>	<b>24,896.2</b>	<b>19,423.0</b>	<b>78%</b>	<b>12%</b>	<b>-18%</b>
Current	3,977.7	4,199.1	106%	5,284.2	4,983.3	94%	6,055.7	6,543.7	108%	15%	31%
Development	9,054.0	12,772.2	141%	15,605.7	18,697.0	120%	17,340.4	12,795.4	74%	11%	-32%
FPA	2,853.0	114.9	4%	1,421.0	65.5	5%	1,500.0	83.9	6%	6%	28%
<b>NMAs</b>	<b>6,943.1</b>	<b>3,890.2</b>	<b>56%</b>	<b>5,081.7</b>	<b>3,618.1</b>	<b>71%</b>	<b>4,509.4</b>	<b>1,825.8</b>	<b>40%</b>	<b>-11%</b>	<b>-50%</b>
Current	191.1	156.6	82%	217.7	173.8	80%	284.0	221.9	78%	30%	28%
Development	6,752.0	3,733.7	55%	4,864.0	3,444.2	71%	4,225.4	1,603.9	38%	-13%	-53%
<b>PUBLIC HEALTH ENGINEERING</b>	<b>15,479.2</b>	<b>16,090.2</b>	<b>104%</b>	<b>19,002.6</b>	<b>19,032.4</b>	<b>100%</b>	<b>23,270.8</b>	<b>18,118.4</b>	<b>78%</b>	<b>22%</b>	<b>-5%</b>
<b>Settled</b>	<b>11,125.6</b>	<b>12,075.2</b>	<b>109%</b>	<b>15,054.3</b>	<b>15,482.0</b>	<b>103%</b>	<b>19,291.4</b>	<b>16,002.5</b>	<b>83%</b>	<b>28%</b>	<b>3%</b>
Current	7,567.6	7,963.9	105%	8,546.3	9,417.3	110%	9,614.5	10,940.6	114%	12%	16%
Development	3,548.0	4,111.3	116%	6,108.0	6,064.7	99%	8,976.9	5,061.9	56%	47%	-17%
FPA	10.0	0.0	0%	400.0	0.0	0%	700.0	0.0	0%	75%	-
<b>NMAs</b>	<b>4,353.7</b>	<b>4,015.0</b>	<b>92%</b>	<b>3,948.3</b>	<b>3,550.3</b>	<b>90%</b>	<b>3,979.4</b>	<b>2,115.9</b>	<b>53%</b>	<b>1%</b>	<b>-40%</b>
Current	1,020.7	951.5	93%	923.3	1,112.5	120%	1,137.7	1,348.4	119%	23%	21%
Development	3,333.0	3,063.5	92%	3,025.0	2,437.9	81%	2,841.7	767.6	27%	-6%	-69%
<b>REVENUE &amp; ESTATE</b>	<b>15,818.3</b>	<b>8,295.4</b>	<b>52%</b>	<b>15,343.3</b>	<b>9,776.1</b>	<b>64%</b>	<b>17,003.8</b>	<b>10,100.7</b>	<b>59%</b>	<b>11%</b>	<b>3%</b>
<b>Settled</b>	<b>12,181.4</b>	<b>6,514.8</b>	<b>53%</b>	<b>11,784.6</b>	<b>7,660.9</b>	<b>65%</b>	<b>12,741.9</b>	<b>7,933.3</b>	<b>62%</b>	<b>8%</b>	<b>4%</b>
Current	11,674.4	5,882.0	50%	11,098.6	7,075.1	64%	11,755.0	7,394.3	63%	6%	5%
Development	507.0	632.9	125%	686.0	585.9	85%	986.9	539.0	55%	44%	-8%
<b>NMAs</b>	<b>3,637.0</b>	<b>1,780.5</b>	<b>49%</b>	<b>3,558.7</b>	<b>2,115.2</b>	<b>59%</b>	<b>4,261.9</b>	<b>2,167.5</b>	<b>51%</b>	<b>20%</b>	<b>2%</b>
Current	2,473.0	1,456.4	59%	2,978.7	1,683.2	57%	3,865.3	1,965.5	51%	30%	17%
Development	1,164.0	324.1	28%	580.0	431.9	74%	396.5	202.0	51%	-32%	-53%



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

Head	2020-21			2021-22			2022-23			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>4,247.7</b>	<b>3,897.4</b>	<b>92%</b>	<b>5,108.4</b>	<b>4,775.9</b>	<b>93%</b>	<b>6,028.0</b>	<b>4,877.0</b>	<b>81%</b>	<b>18%</b>	<b>2%</b>
<b>Settled</b>	<b>3,687.8</b>	<b>3,431.0</b>	<b>93%</b>	<b>4,741.8</b>	<b>4,453.4</b>	<b>94%</b>	<b>5,807.2</b>	<b>4,781.2</b>	<b>82%</b>	<b>22%</b>	<b>7%</b>
Current	3,448.8	3,283.9	95%	4,475.8	4,298.1	96%	5,356.1	4,609.4	86%	20%	7%
Development	0.0	0.0	-				451.1	171.8			
<b>NMAs</b>	<b>239.0</b>	<b>147.0</b>	<b>62%</b>	<b>366.6</b>	<b>322.5</b>	<b>88%</b>	<b>220.8</b>	<b>95.8</b>	<b>43%</b>	<b>-40%</b>	<b>-70%</b>
Current	559.9	466.4	83%	332.6	292.5	88%	199.9	95.8	48%	-40%	-67%
Development	501.9	439.8	88%	34.0	30.0	88%	21.0	0.0	0%	-38%	-100%
FPA	58.0	26.6	46%								
<b>ENVIRONMENT &amp; FORESTRY (WILDLIFE)</b>	<b>6,622.4</b>	<b>7,702.0</b>	<b>116%</b>	<b>9,819.5</b>	<b>9,500.0</b>	<b>97%</b>	<b>11,745.5</b>	<b>7,772.3</b>	<b>66%</b>	<b>20%</b>	<b>-18%</b>
<b>Settled</b>	<b>5,307.5</b>	<b>6,655.9</b>	<b>125%</b>	<b>8,603.1</b>	<b>8,470.6</b>	<b>98%</b>	<b>10,297.7</b>	<b>6,762.3</b>	<b>66%</b>	<b>20%</b>	<b>-20%</b>
Current	2,777.5	2,888.5	104%	3,492.1	3,235.8	93%	5,541.4	4,045.3	73%	59%	25%
Development	2,530.0	3,767.5	149%	4,811.0	5,234.8	109%	4,456.3	2,717.0	61%	-7%	-48%
FPA	1,314.9	1,046.1	80%	300.0	0.0	0%	300.0	0.0	0%	0%	-
<b>NMAs</b>	<b>578.9</b>	<b>358.9</b>	<b>62%</b>	<b>1,216.4</b>	<b>1,029.4</b>	<b>85%</b>	<b>1,447.8</b>	<b>1,009.9</b>	<b>70%</b>	<b>19%</b>	<b>-2%</b>
Current	736.0	687.2	93%	728.4	545.1	75%	1,161.2	800.2	69%	59%	47%
Development			#DIV/0!	488.0	484.4	99%	286.6	209.7	73%	-41%	-57%
<b>SPORTS, CULTURE, TOURISM, ARCHAEOLOGY &amp; MUSEUMS</b>	<b>11,294.9</b>	<b>7,734.0</b>	<b>68%</b>	<b>20,723.6</b>	<b>14,065.6</b>	<b>68%</b>	<b>22,426.4</b>	<b>6,923.5</b>	<b>31%</b>	<b>8%</b>	<b>-51%</b>
<b>Settled</b>	<b>6,756.5</b>	<b>5,765.8</b>	<b>85%</b>	<b>18,017.9</b>	<b>12,859.7</b>	<b>71%</b>	<b>19,753.9</b>	<b>6,417.0</b>	<b>32%</b>	<b>10%</b>	<b>-50%</b>
Current	2,670.5	1,693.4	63%	3,013.9	1,952.6	65%	2,858.8	1,544.7	54%	-5%	-21%
Development	2,916.0	3,863.7	132%	11,884.0	10,415.4	88%	12,145.1	2,811.1	23%	2%	-73%
FPA	1,170.0	208.8	18%	3,120.0	491.8	16%	4,750.0	2,061.3	43%	52%	319%
<b>NMAs</b>	<b>4,538.4</b>	<b>1,968.2</b>	<b>43%</b>	<b>2,705.7</b>	<b>1,205.9</b>	<b>45%</b>	<b>2,672.5</b>	<b>506.5</b>	<b>19%</b>	<b>-1%</b>	<b>-58%</b>
Current	32.4	17.7	55%	84.7	87.7	103%	152.3	88.4	58%	80%	1%
Development	4,471.0	1,950.5	44%	2,621.0	1,118.2	43%	2,520.1	418.1	17%	-4%	-63%

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

Head	2020-21			2021-22			2022-23			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>3,987.3</b>	<b>2,939.3</b>	<b>74%</b>	<b>5,586.4</b>	<b>3,667.5</b>	<b>66%</b>	<b>6,466.5</b>	<b>3,880.3</b>	<b>60%</b>	<b>16%</b>	<b>6%</b>
<b>Settled</b>	<b>3,349.3</b>	<b>2,611.2</b>	<b>78%</b>	<b>5,061.3</b>	<b>3,203.0</b>	<b>63%</b>	<b>5,966.4</b>	<b>3,551.2</b>	<b>60%</b>	<b>18%</b>	<b>11%</b>
Current	2,599.3	2,253.2	87%	4,559.3	2,712.9	60%	4,881.6	3,070.6	63%	7%	13%
Development	250.0	358.1	143%	502.0	490.2	98%	1,084.9	480.6	44%	116%	-2%
<b>NMAs</b>	<b>500.0</b>	<b>0.0</b>	<b>0%</b>	<b>525.1</b>	<b>464.5</b>	<b>88%</b>	<b>500.0</b>	<b>329.1</b>	<b>66%</b>	<b>-5%</b>	<b>-29%</b>
Current	638.0	328.1	51%	139.1	119.5	86%	164.9	148.8	90%	19%	24%
Development	154.0	102.9	67%	386.0	344.9	89%	335.1	180.2	54%	-13%	-48%
FPA	484.0	225.1	47%	0.0	0.0	-	-	-	-	-	-
<b>POPULATION WELFARE</b>	<b>2,918.8</b>	<b>2,255.3</b>	<b>77%</b>	<b>3,822.4</b>	<b>2,835.2</b>	<b>74%</b>	<b>4,102.0</b>	<b>3,092.8</b>	<b>75%</b>	<b>7%</b>	<b>9%</b>
<b>Settled</b>	<b>2,777.0</b>	<b>2,120.8</b>	<b>76%</b>	<b>3,534.7</b>	<b>2,667.7</b>	<b>75%</b>	<b>3,768.1</b>	<b>2,921.1</b>	<b>78%</b>	<b>7%</b>	<b>9%</b>
Current	1,978.0	1,972.7	100%	2,787.7	2,455.5	88%	3,086.2	2,749.9	89%	11%	12%
Development	150.0	148.1	99%	747.0	212.1	28%	681.9	171.2	25%	-9%	-19%
FPA	649.0	0.0	0%	0.0	0.0	-	333.9	171.7	51%	-	-
<b>NMAs</b>	<b>141.8</b>	<b>134.5</b>	<b>95%</b>	<b>287.7</b>	<b>167.5</b>	<b>58%</b>	<b>240.5</b>	<b>165.0</b>	<b>69%</b>	<b>-16%</b>	<b>-2%</b>
Current	109.8	119.7	109%	165.7	137.7	83%	93.4	6.7	7%	-44%	-95%
Development	32.0	14.8	46%	122.0	29.8	24%	0.0	0.0	-	-100%	-100%
<b>ENERGY &amp; POWER</b>	<b>11,543.4</b>	<b>6,692.6</b>	<b>58%</b>	<b>17,753.3</b>	<b>7,784.7</b>	<b>44%</b>	<b>29,672.5</b>	<b>7,517.6</b>	<b>25%</b>	<b>67%</b>	<b>-3%</b>
<b>Settled</b>	<b>8,844.4</b>	<b>5,150.2</b>	<b>58%</b>	<b>15,527.3</b>	<b>5,396.4</b>	<b>35%</b>	<b>27,095.1</b>	<b>7,445.2</b>	<b>27%</b>	<b>74%</b>	<b>38%</b>
Current	106.4	135.1	127%	356.3	167.0	47%	526.9	488.4	93%	48%	192%
Development	527.0	2,000.0	379%	2,571.0	2,459.8	96%	5,617.1	1,917.5	34%	118%	-22%
FPA	8,211.0	3,015.1	37%	12,600.0	2,769.6	22%	20,951.0	5,039.4	24%	66%	82%
<b>NMAs</b>	<b>2,699.0</b>	<b>1,542.4</b>	<b>57%</b>	<b>2,226.0</b>	<b>2,388.4</b>	<b>107%</b>	<b>2,577.4</b>	<b>72.4</b>	<b>3%</b>	<b>16%</b>	<b>-97%</b>
Current	-	-	-	0.0	0.0	-	0.0	7.4	-	-	-
Development	2,699.0	1,542.4	57%	2,226.0	2,388.4	107%	2,577.4	65.1	3%	16%	-97%
<b>EXCISE &amp; TAXATION</b>	<b>952.8</b>	<b>889.0</b>	<b>93%</b>	<b>1,791.0</b>	<b>1,120.9</b>	<b>63%</b>	<b>1,607.1</b>	<b>1,130.6</b>	<b>70%</b>	<b>-10%</b>	<b>1%</b>
<b>Settled</b>	<b>886.8</b>	<b>881.6</b>	<b>99%</b>	<b>1,714.5</b>	<b>1,068.8</b>	<b>62%</b>	<b>1,533.1</b>	<b>1,099.6</b>	<b>72%</b>	<b>-11%</b>	<b>3%</b>
Current	736.8	786.8	107%	1,539.5	1,008.3	65%	1,352.1	1,037.7	77%	-12%	3%
Development	150.0	94.7	63%	175.0	60.5	35%	181.0	61.9	34%	3%	2%
<b>NMAs</b>	<b>66.0</b>	<b>7.4</b>	<b>11%</b>	<b>76.5</b>	<b>52.2</b>	<b>68%</b>	<b>74.0</b>	<b>31.0</b>	<b>42%</b>	<b>-3%</b>	<b>-41%</b>
Current	0.0	0.0	0%	-	-	-	51.1	31.0	-	-	-
Development	66.0	7.4	11%	30.0	30.7	102%	22.9	0.0	0%	-24%	-100%

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

Head	2020-21			2021-22			2022-23			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>1,238.0</b>	<b>732.8</b>	<b>59%</b>	<b>1,381.7</b>	<b>1,354.9</b>	<b>98%</b>	<b>1,426.2</b>	<b>1,124.2</b>	<b>79%</b>	<b>3%</b>	<b>-17%</b>
<b>Settled</b>	<b>977.5</b>	<b>639.3</b>	<b>65%</b>	<b>1,242.5</b>	<b>1,247.2</b>	<b>100%</b>	<b>1,214.0</b>	<b>1,014.6</b>	<b>84%</b>	<b>-2%</b>	<b>-19%</b>
Current	747.5	452.7	61%	996.5	1,054.6	106%	935.2	862.5	92%	-6%	-18%
Development	230.0	186.6	81%	246.0	192.6	78%	278.8	152.1	55%	13%	-21%
<b>NMAs</b>	<b>260.5</b>	<b>93.5</b>	<b>36%</b>	<b>139.2</b>	<b>107.7</b>	<b>77%</b>	<b>212.2</b>	<b>109.6</b>	<b>52%</b>	<b>52%</b>	<b>2%</b>
Current	70.5	28.3	40%	59.2	54.7	92%	153.6	97.9	64%	160%	79%
Development	190.0	65.3	34%	80.0	53.0	66%	58.6	11.7	20%	-27%	-78%
<b>AUQAF, HAJJ, RELIGIOUS &amp; MINORITY AFFAIRS</b>	<b>861.8</b>	<b>630.0</b>	<b>73%</b>	<b>4,039.1</b>	<b>2,630.7</b>	<b>65%</b>	<b>4,191.5</b>	<b>2,409.0</b>	<b>57%</b>	<b>4%</b>	<b>-8%</b>
<b>Settled</b>	<b>531.8</b>	<b>474.0</b>	<b>89%</b>	<b>3,768.1</b>	<b>2,547.0</b>	<b>68%</b>	<b>3,929.5</b>	<b>2,296.5</b>	<b>58%</b>	<b>4%</b>	<b>-10%</b>
Current	159.8	96.5	60%	3,039.1	1,707.8	56%	3,057.4	1,752.4	57%	1%	3%
Development	372.0	377.5	101%	729.0	839.2	115%	872.1	544.0	62%	20%	-35%
<b>NMAs</b>	<b>330.0</b>	<b>156.0</b>	<b>47%</b>	<b>271.0</b>	<b>83.7</b>	<b>31%</b>	<b>262.1</b>	<b>112.5</b>	<b>43%</b>	<b>-3%</b>	<b>34%</b>
Development	330.0	156.0	47%	271.0	83.7	31%	262.1	112.5	43%	-3%	34%
<b>SCIENCE &amp; TECHNOLOGY AND INFORMATION TECHNOLOGY</b>	<b>1,090.8</b>	<b>723.5</b>	<b>66%</b>	<b>2,584.3</b>	<b>1,058.1</b>	<b>41%</b>	<b>2,969.9</b>	<b>1,046.9</b>	<b>35%</b>	<b>15%</b>	<b>-1%</b>
<b>Settled</b>	<b>909.8</b>	<b>661.7</b>	<b>73%</b>	<b>2,429.3</b>	<b>1,003.5</b>	<b>41%</b>	<b>2,883.9</b>	<b>1,023.8</b>	<b>35%</b>	<b>19%</b>	<b>2%</b>
Current	381.8	503.6	132%	906.3	434.3	48%	1,332.9	754.9	57%	47%	74%
Development	239.0	68.7	29%	1,241.0	38.7	3%	1,551.0	268.8	17%	25%	595%
FPA	289.0	89.4	31%	282.0	530.4	188%	0.0	0.0	0%	-100%	-100%
<b>NMAs</b>	<b>181.0</b>	<b>61.8</b>	<b>34%</b>	<b>155.0</b>	<b>54.7</b>	<b>35%</b>	<b>86.0</b>	<b>23.1</b>	<b>27%</b>	<b>-45%</b>	<b>-58%</b>
Development	181.0	61.8	34%	155.0	54.7	35%	86.0	23.1	27%	-45%	-58%

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

Head	2020-21			2021-22			2022-23			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>537.2</b>	<b>417.0</b>	<b>78%</b>	<b>757.0</b>	<b>440.8</b>	<b>58%</b>	<b>823.3</b>	<b>290.5</b>	<b>35%</b>	<b>9%</b>	<b>-34%</b>
<b>Settled</b>	<b>537.2</b>	<b>417.0</b>	<b>78%</b>	<b>707.0</b>	<b>440.8</b>	<b>62%</b>	<b>778.3</b>	<b>290.5</b>	<b>37%</b>	<b>10%</b>	<b>-34%</b>
Current	337.2	242.0	72%	157.0	48.4	31%	154.9	55.3	36%	-1%	14%
Development	200.0	175.0	87%	550.0	392.5	71%	623.3	235.2	38%	13%	-40%
<b>NMAs</b>							<b>45.0</b>	<b>0.0</b>	<b>0%</b>		
Development							45.0	0.0	0%		
			#DIV/0!								
<b>INFORMATION AND PUBLIC RELATION</b>	<b>777.7</b>	<b>532.9</b>	<b>69%</b>	<b>1,784.2</b>	<b>766.2</b>	<b>43%</b>	<b>1,807.3</b>	<b>1,089.3</b>	<b>60%</b>	<b>1%</b>	<b>42%</b>
<b>Settled</b>	<b>630.0</b>	<b>418.5</b>	<b>66%</b>	<b>1,687.1</b>	<b>681.0</b>	<b>40%</b>	<b>1,725.4</b>	<b>1,052.0</b>	<b>61%</b>	<b>2%</b>	<b>54%</b>
Current	486.0	357.5	74%	1,407.1	622.1	44%	1,410.4	786.7	56%	0%	26%
Development	144.0	61.0	42%	280.0	58.9	21%	315.0	265.3	84%	13%	350%
<b>NMAs</b>	<b>147.8</b>	<b>114.4</b>	<b>77%</b>	<b>97.1</b>	<b>85.2</b>	<b>88%</b>	<b>81.9</b>	<b>37.3</b>	<b>46%</b>	<b>-16%</b>	<b>-56%</b>
Current	14.8	13.8	94%	14.1	14.6	104%	17.2	19.0	110%	23%	30%
Development	133.0	100.6	76%	83.0	70.6	85%	64.7	18.3	28%	-22%	-74%
<b>LABOUR</b>	<b>605.8</b>	<b>418.0</b>	<b>69%</b>	<b>917.8</b>	<b>682.0</b>	<b>74%</b>	<b>1,033.1</b>	<b>666.2</b>	<b>64%</b>	<b>13%</b>	<b>-2%</b>
<b>Settled</b>	<b>605.8</b>	<b>418.0</b>	<b>69%</b>	<b>896.4</b>	<b>678.3</b>	<b>76%</b>	<b>986.4</b>	<b>653.4</b>	<b>66%</b>	<b>10%</b>	<b>-4%</b>
Current	370.8	380.5	103%	540.4	436.4	81%	605.3	502.4	83%	12%	15%
Development	181.0	37.5	21%	306.0	241.9	79%	336.9	151.0	45%	10%	-38%
FPA	54.0	0.0	0%	50.0	0.0	0%	44.1	0.0	0%	-12%	-
<b>NMAs</b>		<b>0.1</b>	<b>-</b>	<b>21.5</b>	<b>3.7</b>	<b>17%</b>	<b>46.8</b>	<b>12.8</b>	<b>27%</b>	<b>118%</b>	<b>246%</b>
Current		0.1	-	21.5	3.7	17%	46.8	12.8	27%	118%	246%
Development	0.0	0.0	-	0.0	0.0	-	0.0	0.0	0%	-	-
<b>INTER PROVINCIAL COORDINATION</b>	<b>48.3</b>	<b>49.9</b>	<b>103%</b>	<b>61.8</b>	<b>61.8</b>	<b>100%</b>	<b>65.3</b>	<b>58.6</b>	<b>90%</b>	<b>6%</b>	<b>-5%</b>
<b>Settled</b>	<b>48.3</b>	<b>49.9</b>	<b>103%</b>	<b>61.8</b>	<b>61.8</b>	<b>100%</b>	<b>65.3</b>	<b>58.6</b>	<b>90%</b>	<b>6%</b>	<b>-5%</b>
Current	48.3	49.9	103%	61.8	61.8	100%	65.3	58.6	90%	6%	-5%

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

Head	2020-21			2021-22			2022-23			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>104,864.0</b>	<b>74,363.3</b>	<b>71%</b>	<b>134,878.8</b>	<b>79,262.3</b>	<b>59%</b>	<b>134,430.4</b>	<b>71,712.0</b>	<b>53%</b>	<b>0%</b>	<b>-10%</b>
<b>Settled</b>	<b>102,588.8</b>	<b>74,201.6</b>	<b>72%</b>	<b>134,757.0</b>	<b>79,220.9</b>	<b>59%</b>	<b>134,301.9</b>	<b>71,558.2</b>	<b>53%</b>	<b>0%</b>	<b>-10%</b>
Current	102,139.8	73,888.1	72%	134,428.0	79,091.9	59%	133,979.0	71,515.1	53%	0%	-10%
Development	449.0	313.4	70%	329.0	129.0	39%	322.9	43.1	13%	-2%	-67%
<b>NMAs</b>	<b>2,275.2</b>	<b>161.7</b>	<b>7%</b>	<b>121.8</b>	<b>41.5</b>	<b>34%</b>	<b>128.5</b>	<b>153.8</b>	<b>120%</b>	<b>6%</b>	<b>271%</b>
Current	18.2	11.5	63%	47.8	20.9	44%	58.5	153.8	263%	22%	638%
Development	157.0	150.2	96%	74.0	20.6	28%	70.0	0.0	0%	-5%	-100%
FPA	2,100.0	0.0	0%	0.0	0.0	-	0.0	0.0	-	-	-
<b>FINANCE, TREASURIES &amp; LOCAL FUND AUDIT</b>	<b>15,037.2</b>	<b>2,150.5</b>	<b>14%</b>	<b>40,990.2</b>	<b>2,808.4</b>	<b>7%</b>	<b>31,947.0</b>	<b>2,840.9</b>	<b>9%</b>	<b>-22%</b>	<b>1%</b>
<b>Settled</b>	<b>5,727.1</b>	<b>2,019.6</b>	<b>35%</b>	<b>31,916.8</b>	<b>2,598.4</b>	<b>8%</b>	<b>22,413.1</b>	<b>2,658.4</b>	<b>12%</b>	<b>-30%</b>	<b>2%</b>
Current	2,292.1	1,857.7	81%	4,529.8	2,425.5	54%	4,192.6	2,404.7	57%	-7%	-1%
Development	180.0	74.5	41%	137.0	63.0	46%	44.5	19.8	44%	-67%	-69%
FPA	3,255.0	87.4	3%	27,250.0	109.9	0%	18,176.0	234.0	1%	-33%	113%
<b>NMAs</b>	<b>9,310.0</b>	<b>130.9</b>	<b>1%</b>	<b>9,073.4</b>	<b>210.1</b>	<b>2%</b>	<b>9,533.9</b>	<b>182.5</b>	<b>2%</b>	<b>5%</b>	<b>-13%</b>
Current	9,300.0	125.6	1%	9,063.4	204.7	2%	9,523.9	176.6	2%	5%	-14%
Development	10.0	5.3	53%	10.0	5.3	53%	10.0	5.9	59%	0%	10%
<b>LIVESTOCK &amp; DAIRY DEVELOPMENT DEPARTMENT</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>6,342.6</b>	<b>6,362.0</b>	<b>100%</b>	<b>8,706.0</b>	<b>8,363.5</b>	<b>96%</b>	<b>37%</b>	<b>31%</b>
<b>Settled</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>5,061.0</b>	<b>5,211.9</b>	<b>103%</b>	<b>6,578.2</b>	<b>6,580.1</b>	<b>100%</b>	<b>30%</b>	<b>26%</b>
Current	0.0	0.0	-	5,061.0	5,211.9	103%	6,578.2	6,580.1	100%	30%	26%
Development	0.0	0.0	-	0.0	0.0	-	0.0	0.0	-	-	-
FPA	0.0	0.0	-	1,281.5	1,150.1	90%	2,127.8	1,783.4	84%	66%	55%
<b>NMAs</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>1,281.5</b>	<b>1,150.1</b>	<b>90%</b>	<b>2,127.8</b>	<b>1,783.4</b>	<b>84%</b>	<b>66%</b>	<b>55%</b>
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	-	-	-
<b>TOURISM &amp; CULTURE DEPARTMENT</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>0.0</b>	<b>318.4</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Settled</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>0.0</b>	<b>318.4</b>	<b>-</b>	<b>-</b>	<b>-</b>
Current	0.0	0.0	-	0.0	0.0	-	0.0	318.4	-	-	-

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.