



FEDERAL BUDGET

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EXCESS DEMANDS FOR GRANTS AND APPROPRIATIONS FOR FY 2022-23

**GOVERNMENT OF PAKISTAN
FINANCE DIVISION
ISLAMABAD**

PREFACE

Excess Budget Statement for FY2022-23 covers expenditures incurred by the Federal Government from the Federal Consolidated Fund in excess of the expenditures authorized through budget grants or supplementary grant. The Statement is laid before the National Assembly in accordance with Article 84(b) of the Constitution of Islamic Republic of Pakistan and as required under Sections 25 of the Public Finance Management Act, 2019. The provisions of Articles 80 to 83 of Constitution apply to the Excess Budget Statement as they apply to the Annual Budget Statement.

The document provides details under the demands for grants and appropriations in two parts. The first part covers the expenditures on revenue and capital account while the second provides details of appropriation charged upon the Federal Consolidated Fund. The Schedule at the end of the Statement gives details in terms of charged and voted expenditures.

IMDAD ULLAH BOSAL
Secretary to the Government of Pakistan

Finance Division
Islamabad, June, 2024

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**EXCESS DEMANDS
FOR GRANTS AND
APPROPRIATIONS
2022-2023**

PART I.- CURRENT EXPENDITURE
(A) EXPENDITURE ON REVENUE ACCOUNT

DEMAND NO. 02
AIRPORTS SECURITY FORCE

	(Rs)
Original Grant	10,195,969,000
Supplementary Grant	222,037,000
Surrender	87,148,000
Final Grant	10,330,858,000
Actual Expenditure	10,336,186,110
Excess	5,328,110
Voted	5,328,110

The excess expenditure occurred under employees related expenses due to revision of Basic Pay Scales and grant of Adhoc Relief Allowance.

DEMAND NO. 06
INTELLIGENCE BUREAU

	(Rs)
Original Grant	10,313,000,000
Supplementary Grant	1,447,164,000
Surrender	140,650,000
Final Grant	11,619,514,000
Actual Expenditure	11,624,572,705
Excess	5,058,705
Voted	5,058,705

The excess expenditure occurred under employees related expenses due to revision of Basic Pay Scales and grant of Adhoc Relief Allowance.

DEMAND NO. 13
BOARD OF INVESTMENT

	(Rs)
Original Grant	377,666,000
Supplementary Grant	-
Surrender	1,893,566
Final Grant	375,772,434
Actual Expenditure	388,885,761
Excess	13,113,327
Voted	13,113,327

The excess expenditure occurred under employees related expenses due to revision of Basic Pay Scales and grant of Adhoc Relief Allowance.

**DEMAND NO. 14
PRIME MINISTER'S INSPECTION
COMMISSION**

	(Rs)
Original Grant	61,000,000
Supplementary Grant	17,320,000
Surrender	-
Final Grant	78,320,000
Actual Expenditure	85,234,136
Excess	6,914,136
Voted	6,914,136

The excess expenditure occurred under employees related expenses due to revision of Basic Pay Scales and grant of Adhoc Relief Allowance.

DEMAND NO. 24
COMMUNICATIONS DIVISION

	(Rs)
Original Grant	204,213,000
Supplementary Grant	-
Surrender	221,000
Final Grant	203,992,000
Actual Expenditure	224,699,469
Excess	20,707,469
Voted	20,707,469

The excess expenditure occurred under employees related expenses due to revision of Basic Pay Scales and grant of Adhoc Relief Allowance.

DEMAND NO. 26
PAKISTAN POST OFFICE DEPARTMENT

	(Rs)
Original Grant	15,719,000,000
Supplementary Grant	-
Surrender	255,883,440
Final Grant	15,463,116,560
Actual Expenditure	18,697,566,123
Excess	3,234,449,563
Voted	3,234,449,563

The excess expenditure occurred under employees related expenses due to revision of Basic Pay Scales and grant of Adhoc Relief Allowance.

DEMAND NO. 36
FEDERAL EDUCATION AND PROFESSIONAL
TRAINING DIVISION

	(Rs)
Original Grant	20,746,611,000
Supplementary Grant	4,040,000,000
Surrender	134,006,553
Final Grant	24,652,604,447
Actual Expenditure	26,542,913,723
Excess	1,890,309,276
Voted	1,890,309,276

The excess expenditure occurred under employees related expenses due to revision of Basic Pay Scales and grant of Adhoc Relief Allowance.

**DEMAND NO. 44
SUPERANNUATION ALLOWANCES AND
PENSIONS**

	(Rs)
Original Grant	609,000,000,000
Supplementary Grant	55,221,000,000
Surrender	-
Final Grant	664,221,000,000
Actual Expenditure	666,293,013,874
Excess	2,072,013,874
Voted	1,128,013,874
Charged	944,000,000

The expenditure occurred due to increase of pensions and seeking retirement by more officials than estimation.

DEMAND NO. 54
INFORMATION AND BROADCASTING
DIVISION

	(Rs)
Original Grant	2,822,334,000
Supplementary Grant	3,438,400,000
Surrender	19,752,080
Final Grant	6,240,981,920
Actual Expenditure	6,399,441,005
Excess	158,459,085
Voted	158,459,085

The excess expenditure occurred under employees related expenses due to revision of Basic Pay Scales and grant of Adhoc Relief allowance.

DEMAND NO. 58
OTHER EXPENDITURE OF INTERIOR
DIVISION

	(Rs)
Original Grant	6,614,000,000
Supplementary Grant	2,773,204,000
Surrender	-
Final Grant	9,387,204,000
Actual Expenditure	9,714,639,953
Excess	327,435,953
Voted	327,435,953

The excess expenditure occurred under employees related expenses due to revision of Basic Pay Scales and grant of Adhoc Relief Allowance.

DEMAND NO. 59
ISLAMABAD CAPITAL TERRITORY (ICT)

	(Rs)
Original Grant	13,978,592,000
Supplementary Grant	1,150,099,000
Surrender	56,874,053
Final Grant	15,071,816,947
Actual Expenditure	15,117,016,517
Excess	45,199,570
Voted	45,199,570

The excess expenditure occurred under employees related expenses due to revision of Basic Pay Scales and grant of Adhoc Relief Allowance.

DEMAND NO. 60
COMBINED CIVIL ARMED FORCES

	(Rs)
Original Grant	162,669,539,000
Supplementary Grant	13,992,761,000
Surrender	10,465,000
Final Grant	176,651,835,000
Actual Expenditure	179,763,767,632
Excess	3,111,932,632
Voted	3,111,932,632

The excess expenditure occurred under employees related expenses due to revision of Basic Pay Scales and grant of Adhoc Relief Allowance.

DEMAND NO. 64
LAW AND JUSTICE DIVISION

	(Rs)
Original Grant	6,086,558,000
Supplementary Grant	-
Surrender	100,078,053
Final Grant	5,986,479,947
Actual Expenditure	6,354,090,023
Excess	367,610,076
Voted	367,610,076

The excess expenditure occurred under employees related expenses due to grant of Special Judicial Allowance/Judicial Allowance/Utility Allowance to the employees of Federal Courts and Tribunals across the country on the directions of respective High Courts.

DEMAND NO. 71
NARCOTICS CONTROL DIVISION

	(Rs)
Original Grant	3,635,165,000
Supplementary Grant	138,072,000
Surrender	56,173,000
Final Grant	3,717,064,000
Actual Expenditure	3,747,700,485
Excess	30,636,485
Voted	30,636,485

The excess expenditure occurred under employees related expenses due to revision of Basic Pay Scales and grant of Adhoc Relief Allowance.

DEMAND NO. 72
NATIONAL ASSEMBLY

	(Rs)
Original Grant	6,161,000,000
Supplementary Grant	-
Surrender	-
Final Grant	6,161,000,000
Actual Expenditure	6,198,072,348
Excess	37,072,348
Voted	37,072,348

The excess expenditure occurred due to revision of Basic Pay Scales 2022, grant of Adhoc Relief Allowance @ 15% and non-reimbursement of privilege travel vouchers issued to the MNAs during the financial year 2022-2023

DEMAND NO.77
OVERSEAS PAKISTANIS AND HUMAN
RESOURCE DEVELOPMENT DIVISION

	(Rs)
Original Grant	1,880,313,000
Supplementary Grant	-
Surrender	12,644,648
Final Grant	1,867,668,352
Actual Expenditure	1,995,986,440
Excess	128,318,088
Voted	128,318,088

The excess expenditure occurred under employees related expenses due to revision of Basic Pay Scales and grant of Adhoc Relief Allowance.

DEMAND NO. 79
PLANNING, DEVELOPMENT AND
SPECIAL INITIATIVES DIVISION

	(Rs)
Original Grant	6,158,756,000
Supplementary Grant	23,000,000,000
Surrender	1,346,427,192
Final Grant	27,812,328,808
Actual Expenditure	66,933,158,182
Excess	39,120,829,374
Voted	39,120,829,374

The excess expenditure occurred due to booking of expenditure by the AGPR for the FY 2022-23 against ADB Loan Nos. (3475-PAK, 0519-PAK, 0639-PAK), AFD Loan No.103601 and WB Cr No. 6426-PK. NDRMF twice moved the Summary for the ECC for approval of TSG during FY 2022-23. The Finance Division could not support the summary due to insufficient time to complete the process of additional budget and booking of expenditure.

DEMAND NO. 85
RAILWAYS DIVISION

	(Rs)
Original Grant	45,315,000,000
Supplementary Grant	2,500,000,000
Surrender	1,790,500
Final Grant	47,813,209,500
Actual Expenditure	47,816,092,264
Excess	2,882,764
Voted	2,882,764

The excess expenditure occurred under employees related expenses due to grant of Executive Allowance.

DEMAND NO. 86
RELIGIOUS AFFAIRS AND INTER-FAITH
HARMONY DIVISION

	(Rs)
Original Grant	1,285,000,000
Supplementary Grant	-
Surrender	14,576,518
Final Grant	1,270,423,482
Actual Expenditure	1,309,610,363
Excess	39,186,881
Voted	39,186,881

The excess expenditure occurred under employees related expenses due to revision of Basic Pay Scales and grant of Adhoc Relief Allowance.

PART III. DEVELOPMENT EXPENDITURE

**(A) DEVELOPMENT EXPENDITURE
ON RVENUE ACCOUNT**

**DEMAND NO. 92
DEVELOPMENT EXPENDITURE OF
CABINET DIVISION**

	(Rs)
Original Grant	71,366,316,000
Supplementary Grant	46,000,000,000
Surrender	101,356,626,000
Final Grant	16,009,690,000
Actual Expenditure	16,013,624,999
Excess	3,934,999
Voted	3,934,999

Kuwait Fund disbursed amount of Rs. 14,588,899 on 29th May, 2023 as Foreign Aid component. Accordingly, AGPR booked debit advice against ERRA.

DEMAND NO. 102
DEVELOPMENT EXPENDITURE OF
FEDERAL EDUCATION AND
PROFESSIONAL TRAINING DIVISION

	(Rs)
Original Grant	3,139,597,000
Supplementary Grant	567,120,000
Surrender	269,699,783
Final Grant	3,437,017,217
Actual Expenditure	5,237,836,209
Excess	1,800,818,992
Voted	1,800,818,992

The excess expenditure occurred in World Bank Project "Response Recovery and Resilience in Education Programming in Post COVID-19 in Pakistan (RRREP)" which started in the year 2020 with two years timeline. However, due to administrative delays in opening of revolving fund account, initial funds were received late from World Bank. Hence, activities relating to capacity building and teacher training could not be performed due to COVID-19 situation and restriction on gathering. The project expenditure could not be incurred in early years.

DEMAND NO. 108
DEVELOPMENT EXPENDITURE OF
REVENUE DIVISION

	(Rs)
Original Grant	3,188,639,000
Supplementary Grant	-
Surrender	42,243,733
Final Grant	3,146,395,267
Actual Expenditure	3,922,746,180
Excess	776,350,913
Voted	776,350,913

The excess expenditure occurred against project titled "Development of Integrated Transit Trade Management System" under ADB's Regional Improving Boarder Service Project was initiated for enhanced cross-border trade facilitation. As per the loan agreements between Government of Pakistan and Asian Development Bank (ADB), the funds are disbursed by the ADB directly to the contractors / consultants through withdrawal applications under the direct payment method. Revenue Division has requested Finance Division to provide rupee cover for adjustment of FEC disbursement. The Finance Division intimated that the it is a PSDP project and approved by the ECNEC, FBR may take up the case with Ministry of Planning, Development and Special Initiatives, which cannot be acceded to for FY 2022-23.

DEMAND NO. 110
DEVELOPMENT EXPENDITURE OF
INFORMATION AND BROADCASTING
DIVISION

	(Rs)
Original Grant	1,332,573,000
Supplementary Grant	-
Surrender	244,323,928
Final Grant	1,088,249,072
Actual Expenditure	1,088,618,015
Excess	368,943
Voted	368,943

The excess expenditure occurred under employees related expenses due to revision of Basic Pay Scales and grant of Adhoc Relief Allowance.

DEMAND NO. 111
DEVELOPMENT EXPENDITURE OF
INFORMATION TECHNOLOGY AND
TELECOMMUNICATION DIVISION

	(Rs)
Original Grant	6,330,696,000
Supplementary Grant	-
Surrender	336,215,825
Final Grant	5,994,480,175
Actual Expenditure	8,728,372,743
Excess	2,733,892,568
Voted	2,733,892,568

The excess expenditure occurred due to non-availability of rupee cover for booking of FEC expenditure of the project titled "Technology Park Development Project, Islamabad Phase-I" for payments to Korean Contractor by the Korean Exim Bank through Direct Payment method as per signed loan agreement. The cost of the project was escalated due to rupee depreciation against US \$ and revision of salaries. The Ministry of IT&T has requested Finance Division to provide additional rupee cover for adjustment of FEC disbursement as per contractual obligation of subject project, which cannot be acceded to for FY 2022-23.

DEMAND NO. 114
DEVELOPMENT EXPENDITURE OF
LAW AND JUSTICE DIVISION

	(Rs)
Original Grant	1,813,892,000
Supplementary Grant	-
Surrender	713,371,212
Final Grant	1,100,520,788
Actual Expenditure	1,100,566,783
Excess	45,995
Voted	45,995

The excess expenditure occurred under employees related expenses due to revision of Basic Pay Scales and grant of Adhoc Relief Allowance.

**(B) DEVELOPMENT EXPENDITURE
ON CAPITAL ACCOUNT**

**DEMAND NO. 127
EXTERNAL DEVELOPMENT LOANS
AND ADVANCES BY THE FEDERAL
GOVERNMENT**

	(Rs)
Original Grant	346,594,087,000
Supplementary Grant	-
Surrender	-
Final Grant	346,594,087,000
Actual Expenditure	432,811,604,102
Excess	86,217,517,102
Voted	86,217,517,102

The excess expenditure occurred due to previous year pending disbursement, there is no ceiling on the disbursement of foreign aid with reference to budget estimate. The exact forecasting under this demand is not possible for expected disbursement of foreign aid.

**PART II. APPROPRIATIONS CHARGED UPON THE
FEDERAL CONSOLIDATED FUND**

***APPROPRIATION
SERVICING OF FOREIGN DEBT***

	<i>(Rs)</i>
<i>Original Appropriation</i>	510,971,762,000
<i>Supplementary Appropriation</i>	214,398,088,000
<i>Surrender</i>	-
<i>Final Appropriation</i>	725,369,850,000
<i>Actual Expenditure</i>	759,891,495,113
<i>Excess</i>	34,521,645,113
<i>Charged</i>	34,521,645,113

The excess expenditure occurred due to depreciation in Pak. Rupee value as compared with US dollar. The expenditure is obligatory in nature which can neither be postponed nor reduced.

***APPROPRIATION
AUDIT***

	<i>(Rs)</i>
<i>Original Appropriation</i>	<i>6,095,855,000</i>
<i>Supplementary Appropriation</i>	<i>200,000,000</i>
<i>Surrender</i>	<i>60,015,259</i>
<i>Final Appropriation</i>	<i>6,235,839,741</i>
<i>Actual Expenditure</i>	<i>6,277,467,995</i>
<i>Excess</i>	<i>41,628,254</i>
<i>Charged</i>	<i>41,628,254</i>

The excess expenditure occurred under employees related expenses due to revision of Basic Pay Scales and grant of Adhoc Relief Allowance.

***APPROPRIATION
WAFAQI MOHTASIB***

	<i>(Rs)</i>
<i>Original Appropriation</i>	<i>943,000,000</i>
<i>Supplementary Appropriation</i>	
<i>Surrender</i>	<i>7,155,853</i>
<i>Final Appropriation</i>	<i>935,844,147</i>
<i>Actual Expenditure</i>	<i>936,780,912</i>
<i>Excess</i>	<i>936,765</i>
<i>Charged</i>	<i>936,765</i>

The excess expenditure occurred under employees related expenses due to revision of Basic Pay Scales and grant of Adhoc Relief Allowance.

***APPROPRIATION
FEDERAL TAX OMBUDSMAN***

	<i>(Rs)</i>
<i>Original Appropriation</i>	306,000,000
<i>Supplementary Appropriation</i>	14,022,000
<i>Surrender</i>	
<i>Final Appropriation</i>	320,022,000
<i>Actual Expenditure</i>	321,119,328
<i>Excess</i>	1,097,328
<i>Charged</i>	1,097,328

The excess expenditure occurred under employees related expenses due to revision of Basic Pay Scales and grant of Adhoc Relief Allowance.

SCHEDULE - I

**SCHEDULE OF EXCESS DEMANDS
FOR GRANTS AND APPROPRIATIONS FOR
THE FINANCIAL YEAR 2022 - 2023**

GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE AND REVENUE
(FINANCE DIVISION)

EXCESS BUDGET STATEMENT
SCHEDULE - I

Demand Number/ Service and Purpose Appropriation	Sum Required To Meet Authorized Expenditure		Total Expenditure (3 + 4)	
	Charged	Voted		
1	2	3	5	
		Rs	Rs	
2	Airports Security Force		5,328,110	5,328,110
6	Intelligence Bureau		5,058,705	5,058,705
13	Board of Investment		13,113,327	13,113,327
14	Prime Minister's Inspection Commission		6,914,136	6,914,136
24	Communications Division		20,707,469	20,707,469
26	Pakistan Post Office Department		3,234,449,563	3,234,449,563
36	Federal Education and Professional Training Division		1,890,309,276	1,890,309,276
44	Superannuation Allowance and Pensions	944,000,000	1,128,013,874	2,072,013,874
54	Information and Broadcasting Division		158,459,085	158,459,085
58	Other Expenditure of Interior Division		327,435,953	327,435,953
59	Islamabad Capital Territory (ICT)		45,199,570	45,199,570

Contd...

Demand	Sum Required To Meet		Total
	Authorized Expenditure		
Number/ Service and Purpose			Expenditure
Appropriation	<i>Charged</i>	<i>Voted</i>	(3 + 4)
1	2	3	5
		Rs	Rs
60	Combined Civil Armed Forces		3,111,932,632
64	Law and Justice Division		367,610,076
71	Narcotics Control Division		30,636,485
72	National Assembly		37,072,348
77	Overseas Pakistanis and Human Resource Development Division		128,318,088
79	Planning, Development and Special Initiatives Division		39,120,829,374
85	Railways Division		2,882,764
86	Religious Affairs and Inter-Faith Harmony Division		39,186,881
92	Development Expenditure of Cabinet Division		3,934,999
102	Development Expenditure of Federal Education and Professional Training Division		1,800,818,992
108	Development Expenditure of Revenue Division		776,350,913

Contd...

Demand Number/ Service and Purpose Appropriation	Sum Required To Meet Authorized Expenditure		Total
	Charged	Voted	Expenditure (3 + 4)
1	2	3	5
		Rs	Rs
110 Development Expenditure of Information and Broadcasting Division		368,943	368,943
111 Development Expenditure of Information Technology and Telecommunication Division		2,733,892,568	2,733,892,568
114 Development Expenditure of Law and Justice Division		45,995	45,995
127 External Development Loans and Advances by the Federal Government		86,217,517,102	86,217,517,102
-- <i>Servicing of Foreign Debt</i>		34,521,645,113	34,521,645,113
-- <i>Audit</i>		41,628,254	41,628,254
-- <i>Wafaqi Mohtasib</i>		936,765	936,765
-- <i>Federal Tax Ombudsman</i>		1,097,328	1,097,328
Total		35,509,307,460	141,206,387,228
			176,715,694,688