



**FEDERAL
BUDGET
2022-23**

**EXCESS DEMANDS
FOR GRANTS AND
APPROPRIATIONS
2018-19 — 2020-21**

Government of Pakistan
Finance Division
Islamabad

P R E F A C E

This book contains expenditure incurred by the Divisions / Departments from the Federal Consolidated Fund in excess of allocated budget under various Grants/ Appropriations, during the financial years 2018-19,2019-20 and 2020-21.

Article 84(b) of the Constitution, requires that the Excess Budget Statement is to be laid before the National Assembly in terms of provisions of Articles 80 to 83, which equally apply to the Annual Budget Statement. Furthermore, Section 25 of Public Finance Management Act, 2019 states that the Public Accounts Committee recommends the excess expenditure to stand as charge to Federal Consolidated Fund. The PAC vide OM dated 6th January, 2022 has directed Finance Division to get approval of the excess expenditure of all Divisions/Departments from the National Assembly without waiting of printed PAC Reports.

The details of the book on Excess Budget Statement are arranged in the following three parts: -

- i) Demands for Current Expenditure,
- ii) Demands for Development Expenditure, and
- iii) Appropriations Charged upon the Federal Consolidated Fund

To facilitate quick cross referencing, the names of the Divisions have been arranged alphabetically and details of Excess Demands for Grants and Appropriations, under each Division. The Schedule appearing at the end lists the Excess Demands in running serial order, giving a further breakup of the expenditure by (i) sums required to meet Charged Expenditure and (ii) sums required to meet Voted Expenditure.

This time, the Excess Demands for Grants and Appropriations of three financial years are being laid in Parliament. This achievement is a result of devoted and consistent efforts by the Budget Wing especially by its Chief Accounts Officer and his team, which is highly appreciated.

HAMED YAQOOB SHEIKH
Secretary to the Government of Pakistan

Finance Division,
Islamabad, the 10th June, 2022

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**EXCESS DEMANDS
FOR GRANTS AND
APPROPRIATIONS
2018-2019**

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

DEMAND NO.006**AIRPORTS SECURITY FORCE**

	(Rs)
Original Grant	6,275,000,000
Supplementary Grant	518,616,000
Final Grant	6,793,616,000
Actual Expenditure	7,766,786,115
Excess	973,170,115
Voted	973,170,115

The excess occurred under employees related expenses due to grant of Adhoc Relief Allowance to employees.

DEMAND NO. 010**FEDERAL PUBLIC SERVICE COMMISSION**

	(Rs)
Original Grant	636,000,000
Supplementary Grant	66,884,000
Final Grant	702,884,000
Actual Expenditure	708,916,720
Excess	6,032,720
Voted	6,032,720

The excess occurred under employees related expenses due to grant of Adhoc Relief Allowance to employees.

DEMAND NO. 011
OTHER EXPENDITURE OF
ESTABLISHMENT DIVISION

	(Rs)
Original Grant	2,138,000,000
Supplementary Grant	1,711,076,000
Final Grant	3,849,076,000
Actual Expenditure	3,850,280,473
Excess	1,204,473
Voted	1,204,473

The excess occurred under employees related expenses due to grant of Adhoc Relief Allowance to employees.

DEMAND NO. 025
FEDERAL GOVERNMENT EDUCATIONAL
INSTITUTIONS IN CANTONMENTS AND
GARRISONS

	(Rs)
Original Grant	5,717,000,000
Supplementary Grant	469,499,000
Final Grant	6,186,499,000
Actual Expenditure	7,187,243,852
Excess	1,000,744,852
Voted	1,000,744,852

The excess occurred under employees related expenses, which was obligatory in nature.

DEMAND NO. 026
DEFENCE SERVICES

	(Rs)
Original Grant	1,100,000,000,000
Supplementary Grant	37,410,500,000
Final Grant	1,137,410,500,000
Actual Expenditure	1,182,363,717,142
Excess	44,953,217,142
Voted	44,953,217,142

The excess occurred due to depreciation of Pak. Rupee versus Dollar and grant of Adhoc Relief Allowance.

DEMAND NO. 032
FEDERAL EDUCATION AND PROFESSIONAL
TRAINING DIVISION

	(Rs)
Original Grant	1,476,000,000
Supplementary Grant	12,974,872,000
Final Grant	14,450,872,000
Actual Expenditure	14,828,211,109
Excess	377,339,109
Voted	377,339,109

The excess occurred under employees related expenses due to grant of Adhoc Relief Allowance to employees.

DEMAND NO. 38
SUPERANNUATION ALLOWANCES AND
PENSIONS

	(Rs)
Original Grant	338,134,800,000
Supplementary Grant	58,186,288,000
Final Grant	396,321,088,000
Actual Expenditure	403,326,082,073
Excess	7,004,994,073
Voted	7,004,994,073

The excess occurred due to increase on commuted portion of pension to all those pensioners retired on or after 01-12-2001, increase in pension @10 of net pension to all Federal Government pensioners, pensionable emoluments of judges have been revised and increase in the number of pensioners.

DEMAND NO. 049
OTHER EXPENDITURE OF
FOREIGN AFFAIRS DIVISION

	(Rs)
Original Grant	2,583,000,000
Supplementary Grant	577,853,000
Final Grant	3,160,853,000
Actual Expenditure	3,164,475,540
Excess	3,622,540
Voted	3,622,540

The excess occurred due to depreciation Pak. Rupee versus Dollar and other International Currencies. The prices of air passage increased owing to ban on airspace by India and Pakistan. Moreover, excess due to clearance of some pending liabilities i.e. contributions to Peace Keeping Forces, UN Regular Budget, ECO etc.

DEMAND NO. 052
ESTATE OFFICES

	(Rs)
Original Grant	143,000,000
Supplementary Grant	5,000
Final Grant	143,005,000
Actual Expenditure	148,756,910
Excess	5,751,910
Voted	5,751,910

The excess occurred under employees related expenses due to grant of Adhoc Relief Allowance to employees.

DEMAND NO. 066**ISLAMABAD**

	(Rs)
Original Grant	8,444,000,000
Supplementary Grant	864,634,000
Final Grant	9,308,634,000
Actual Expenditure	9,584,200,357
Excess	275,566,357
Voted	275,566,357

The excess occurred under employees related expenses due to grant of Adhoc Relief Allowance to employees.

DEMAND NO. 068
CIVIL ARMED FORCES

	(Rs)
Original Grant	60,344,000,000
Supplementary Grant	25,460,001,000
Final Grant	85,804,001,000
Actual Expenditure	88,662,491,498
Excess	2,858,490,498
Voted	2,858,490,498

The excess occurred under employees related expenses, which was obligatory in nature.

DEMAND NO. 069
FRONTIER CONSTABULARY

	(Rs)
Original Grant	8,920,000,000
Supplementary Grant	16,000
Final Grant	8,920,016,000
Actual Expenditure	10,864,323,085
Excess	1,944,307,085
Voted	1,944,307,085

The excess occurred under employees related expenses, which was obligatory in nature.

DEMAND NO. 070
PAKISTAN COAST GUARDS

	(Rs)
Original Grant	1,994,000,000
Supplementary Grant	1,000
Final Grant	1,994,001,000
Actual Expenditure	2,051,508,874
Excess	57,507,874
Voted	57,507,874

The excess occurred under employees related expenses, which was obligatory in nature.

DEMAND NO. 081
NATIONAL ACCOUNTABILITY BUREAU

	(Rs)
Original Grant	2,634,000,000
Supplementary Grant	1,087,231,000
Final Grant	3,721,231,000
Actual Expenditure	3,990,456,185
Excess	269,225,185
Voted	269,225,185

The excess occurred under employees related expenses due to grant of Adhoc Relief Allowance to employees.

DEMAND NO. 083
NARCOTICS CONTROL DIVISION

	(Rs)
Original Grant	2,672,000,000
Supplementary Grant	77,620,000
Final Grant	2,749,620,000
Actual Expenditure	2,783,020,300
Excess	33,400,300
Voted	33,400,300

The excess occurred under employees related expenses due to grant of Adhoc Relief Allowance to employees.

DEMAND NO. 092**PAKISTAN POST OFFICE DEPARTMENT**

	(Rs)
Original Grant	18,583,663,000
Supplementary Grant	-
Final Grant	18,583,663,000
Actual Expenditure	23,902,639,903
Excess	5,318,976,903
Voted	5,318,976,903

The excess occurred under employees related expenses due to grant of Adhoc Relief Allowance to employees.

DEMAND NO. 094
PAKISTAN RAILWAYS

	(Rs)
Original Grant	86,500,000,000
Supplementary Grant	-
Final Grant	86,500,000,000
Actual Expenditure	87,664,126,194
Excess	1,164,126,194
Voted	1,164,126,194

The excess occurred due to devaluation of Pak. Rupee and fuel prices raised. Moreover, Adhoc Relief Allowance was allowed by Federal Government.

DEMAND NO. 096
OTHER EXPENDITURE OF
RELIGIOUS AFFAIRS AND
INTER FAITH HARMONY DIVISION

	(Rs)
Original Grant	626,000,000
Supplementary Grant	1,750,004,000
Final Grant	2,376,004,000
Actual Expenditure	2,378,006,648
Excess	2,002,648
Voted	2,002,648

The excess occurred under employees related expenses due to grant of Adhoc Relief Allowance to employees.

DEMAND NO. 100
FRONTIER REGIONS

	(Rs)
Original Grant	10,601,000,000
Supplementary Grant	1,229,577,000
Final Grant	11,830,577,000
Actual Expenditure	12,913,077,905
Excess	1,082,500,905
Voted	1,082,500,905

The excess occurred under employees related expenses, which was obligatory in nature.

DEMAND NO. 101**FEDERALLY ADMINISTERED TRIBAL AREAS**

	(Rs)
Original Grant	25,505,000,000
Supplementary Grant	1,226,250,000
Final Grant	26,731,250,000
Actual Expenditure	29,061,651,617
Excess	2,330,401,617
Voted	2,330,401,617

The excess occurred under employees related expenses, which was obligatory in nature.

PART II. DEVELOPMENT EXPENDITURE

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

DEMAND NO. 112**DEVELOPMENT EXPENDITURE OF SUPARCO**

	(Rs)
Original Grant	4,700,000,000
Supplementary Grant	522,000,000
Final Grant	5,222,000,000
Actual Expenditure	20,277,066,000
Excess	15,055,066,000
Voted	15,055,066,000

The excess occurred due to avoid substantial late payment charges (@ 4.6% per annum) against overdue invoices, drawdown notices amounting to US\$ 122.135 million were issued through EAD to EXIM Bank, China for payment to contractor through Chinese Concessional Loan without foreign loan allocation.

DEMAND NO. 124-A
DEVELOPMENT EXPENDITURE OF
ECONOMIC AFFAIRS DIVISION
OUTSIDE PSDP

	(Rs)
Original Grant	-
Supplementary Grant	2,203,228,000
Final Grant	2,203,228,000
Actual Expenditure	2,250,633,000
Excess	47,405,000
Voted	47,405,000

The excess occurred due to agreement signed by EAD and NBP, EAD has to reimburse the amount paid to project beneficiaries by NBP within 3 days. Delay in payment to NBP can cause liquidity issues at the bank which ultimately disrupts beneficiary payments at 15 TDP-ERP sites established in erstwhile FATA. While delay in payment of grant amount to project beneficiaries may subsequently result in untoward situation at sites. Hence, EAD has to maintain uninterrupted payments pace.

**DEMAND NO. 125
DEVELOPMENT EXPENDITURE OF
REVENUE DIVISION**

	(Rs)
Original Grant	2,558,950,000
Supplementary Grant	15,000
Final Grant	2,558,965,000
Actual Expenditure	3,399,036,529
Excess	840,071,529
Voted	840,071,529

The excess occurred by a foreign funded project titled "Development of Integrated Transit Trade Management System (ITTMS) under ADB Loan No.3344-PAK. ADB disbursed additional funds of Rs 1,899 million under foreign component directly to the contractors as per their standard procedure and reported to EAD, which booked the figure in SAP under loan No.3344-PAK. During the year, ADB declared this Project as Red-flagged due to delay in completion of engineering design and land acquisition at site and pressed for contract award by end December 2018 to avoid stoppage of donor funding and commitment charges for non-withdrawal of the allocated Foreign Component. Project Management swiftly finalized the contracts and the payment was proportionally made as per the agreed arrangements with ADB i.e. 91% via direct payment from ADB share and 9% through AGPR Govt. of Pakistan share.

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

DEMAND NO. 142
CAPITAL OUTLAY ON DEVELOPMENT OF
ATOMIC ENERGY

	(Rs)
Original Grant	28,639,890,000
Supplementary Grant	-
Final Grant	28,639,890,000
Actual Expenditure	109,741,895,867
Excess	81,102,005,867
Voted	81,102,005,867

The excess occurred due to booking of Foreign Aid/Loan directly disbursed by EXIM Bank, China to PAEC for construction of K-2/K-3 projects. Since, loan is the liability of PAEC therefore, it was not the part of PSDP allocation.

DEMAND NO. 146**EXTERNAL DEVELOPMENT LOANS AND
ADVANCES BY THE FEDERAL GOVERNMENT****(Rs)**

Original Grant	133,358,135,000
Supplementary Grant	-
Final Grant	133,358,135,000
Actual Expenditure	220,838,828,704
Excess	87,480,693,704
Voted	87,480,693,704

The excess occurred due to fluctuation of exchange rate, disbursement closing dates, likelihood of new commitments. The department explained that the actual expenditure shown in the appropriation account was in fact no physical expenditure incurred by EAD. This was the accounting impact of the amount disbursement and transferred by the donor to the Executing Agencies against the loan amount.

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

**APPROPRIATION
SERVICING OF DOMESTIC DEBT**

	(Rs)
<i>Original Appropriation</i>	1,391,000,000,000
<i>Supplementary Appropriation</i>	-
<i>Final Appropriation</i>	1,391,000,000,000
<i>Actual Expenditure</i>	1,829,430,983,753
<i>Excess</i>	438,430,983,753
<i>Charged</i>	438,430,983,753

The excess is mainly due to (i) the budget preparation time the SBP policy rate was 06.00 percent and debt servicing was calculated on the basis of that policy rate but then the SBP increased policy rate upto 12.25 percent, due to which payment of Debt Servicing was increased, (ii) the Government borrowed more debt for financing through short-term MRTBs and resultantly, paid more interest than the estimated and (iii) Un-matured amount for Rs 7,756,000,000,000 of MRTBs was re-profile on 30th June, 2019 as per direction of Finance Division, due to which, excess amount Rs 295,730,639,664 in shape of servicing was made by the SBP on 30th June, 2019, this was not included in BE as well as in RE for FY 2018-19.

APPROPRIATION
REPAYMENT OF DOMESTIC DEBT

	(Rs)
<i>Original Appropriation</i>	21,129,748,281,000
<i>Supplementary Appropriation</i>	-
<i>Final Appropriation</i>	21,129,748,281,000
<i>Actual Expenditure</i>	42,352,672,030,172
<i>Excess</i>	21,222,923,749,172
<i>Charged</i>	21,222,923,749,172

The excess is mainly due to (i) retirement of more debt than anticipated and (ii) Rs 7,756,000,000,000 of MRTBs was re-profile on 30th June, 2019 as per direction of Finance Division, due to which, excess amount Rs 295,730,639,664 in shape of servicing was made by the SBP on 30th June, 2019, this was not included in BE as well as in RE for FY 2018-19.

**APPROPRIATION
SERVICING OF FOREIGN DEBT**

	(Rs)
<i>Original Appropriation</i>	229,229,515,000
<i>Supplementary Appropriation</i>	-
<i>Final Appropriation</i>	229,229,515,000
<i>Actual Expenditure</i>	270,304,954,238
<i>Excess</i>	41,075,439,238
<i>Charged</i>	41,075,439,238

The excess occurred due to depreciation in Pak. Rupee value as compared with US dollar.

***APPROPRIATION
FOREIGN LOANS REPAYMENT***

	<i>(Rs)</i>
<i>Original Appropriation</i>	601,753,953,000
<i>Supplementary Appropriation</i>	-
<i>Final Appropriation</i>	601,753,953,000
<i>Actual Expenditure</i>	828,519,677,395
<i>Excess</i>	226,765,724,395
<i>Charged</i>	226,765,724,395

The excess occurred due to depreciation in Pak. Rupee value as compared with US dollar.

SCHEDULE - I

**SCHEDULE OF EXCESS DEMANDS
FOR GRANTS AND APPROPRIATIONS FOR
THE FINANCIAL YEAR 2018 - 2019**

SCHEDULE - I

Demand Number/ Service and Purpose Appropriations	Sum Required To Meet Authorized Expenditure		Total Expenditure (3 + 4)
	Charged	Voted	
1	2	3 Rs	4 Rs
		5 Rs	
6. Airports Security Force		973,170,115	973,170,115
10. Federal Public Service Commission		6,032,720	6,032,720
11. Other Expenditure of Establishment Division		1,204,473	1,204,473
25. Federal Government Educational Institutions in Cantonments and Garrisons		1,000,744,852	1,000,744,852
26. Defence Services		44,953,217,142	44,953,217,142
32. Federal Education and Professional Training Division		377,339,109	377,339,109
38. Superannuation Allowances and Pensions		7,004,994,073	7,004,994,073
49. Other Expenditure of Foreign Affairs Division		3,622,540	3,622,540
52. Estate Offices		5,751,910	5,751,910
66. Islamabad		275,566,357	275,566,357
68. Civil Armed Forces		2,858,490,498	2,858,490,498
69. Frontier Constabulary		1,944,307,085	1,944,307,085
70. Pakistan Coast Guards		57,507,874	57,507,874
81. National Accountability Bureau		269,225,185	269,225,185
83. Narcotics Control Division		33,400,300	33,400,300
92. Pakistan Post Office Department		5,318,976,903	5,318,976,903
94. Pakistan Railways		1,164,126,194	1,164,126,194
96. Other Expenditure of Religious Affairs and Inter faith Harmony Division		2,002,648	2,002,648
100. Frontier Regions		1,082,500,905	1,082,500,905
101. Federally Administered Tribal Areas		2,330,401,617	2,330,401,617
112. Development Expenditure of SUPARCO		15,055,066,000	15,055,066,000
124A Development Expenditure of Economic Affairs Division Outside PSDP		47,405,000	47,405,000
125. Development Expenditure of Revenue Division		840,071,529	840,071,529
142. Capital Outlay on Development of Atomic Energy		81,102,005,867	81,102,005,867
146. External Development Loans and Advances by the Federal Government		87,480,693,704	87,480,693,704
--- Servicing of Domestic Debt		438,430,983,753	438,430,983,753
--- Repayment of Domestic Debt		21,222,923,749,172	21,222,923,749,172
--- Servicing of Foreign Debt		41,075,439,238	41,075,439,238
--- Foreign Loans Repayment		226,765,724,395	226,765,724,395
Total		21,929,195,896,558	254,187,824,600
			22,183,383,721,158

**EXCESS DEMANDS
FOR GRANTS AND
APPROPRIATIONS
2019-2020**

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

DEMAND NO. 006
AIRPORTS SECURITY FORCE

	(Rs)
Original Grant	7,332,000,000
Supplementary Grant	14,000
Final Grant	7,332,014,000
Actual Expenditure	7,560,071,114
Excess	228,057,114
Voted	228,057,114

The excess occurred under employees related expenses due to grant of Adhoc Relief Allowance to employees.

**DEMAND NO. 007
METEOROLOGY**

	(Rs)
Original Grant	1,293,000,000
Supplementary Grant	-
Final Grant	1,293,000,000
Actual Expenditure	1,328,844,853
Excess	35,844,853
Voted	35,844,853

The excess occurred under employees related expenses due to grant of Adhoc Relief Allowance to employees.

DEMAND NO. 021
COMMUNICATIONS DIVISION

	(Rs)
Original Grant	7,678,000,000
Supplementary Grant	700,008,000
Final Grant	8,378,008,000
Actual Expenditure	8,697,783,379
Excess	319,775,379
Voted	319,775,379

The excess occurred under employees related expenses due to grant of Adhoc Relief Allowance to employees.

DEMAND NO. 023
DEFENCE DIVISION

	(Rs)
Original Grant	2,219,000,000
Supplementary Grant	-
Final Grant	2,219,000,000
Actual Expenditure	2,290,549,179
Excess	71,549,179
Voted	71,549,179

The excess occurred under employees related expenses due to grant of Adhoc Relief Allowance to employees.

DEMAND NO. 025
FEDERAL GOVERNMENT EDUCATIONAL
INSTITUTIONS IN CANTONMENTS
AND GARRISONS

	(Rs)
Original Grant	6,225,000,000
	-
Supplementary Grant	
Final Grant	6,225,000,000
Actual Expenditure	7,036,378,178
Excess	811,378,178
Voted	811,378,178

The excess occurred under employees related expenses due to grant of Adhoc Relief Allowance to employees.

DEMAND NO. 026
DEFENCE SERVICES

	(Rs)
Original Grant	1,153,696,000,000
Supplementary Grant	34,965,078,000
Final Grant	1,188,661,078,000
Actual Expenditure	1,230,114,717,000
Excess	41,453,639,000
Voted	41,453,639,000

The excess occurred due to depreciation of Pak. Rupee versus Dollar and grant of Adhoc Relief Allowance.

DEMAND NO. 027
DEFENCE PRODUCTION DIVISION

	(Rs)
Original Grant	651,000,000
Supplementary Grant	-
Final Grant	651,000,000
Actual Expenditure	651,035,353
Excess	35,353
Voted	35,353

The excess occurred due to debited by Air HQ through CMA (DP) in connection with Rate Running contract for VVIP Gulf Stream Aircraft.

DEMAND NO. 035
CONTROLLER GENERAL OF ACCOUNTS

	(Rs)
Original Grant	5,957,900,000
Supplementary Grant	306,615,000
Final Grant	6,264,515,000
Actual Expenditure	6,394,830,725
Excess	130,315,725
Voted	130,315,725

The excess occurred under employees related expenses due to grant of Adhoc Relief Allowance to employees.

DEMAND NO. 053
ESTATE OFFICES

	(Rs)
Original Grant	175,000,000
Supplementary Grant	-
Final Grant	175,000,000
Actual Expenditure	175,540,115
Excess	540,115
Voted	540,115

The excess occurred under employees related expenses due to grant of Adhoc Relief Allowance to employees.

DEMAND NO. 055
HUMAN RIGHTS DIVISION

	(Rs)
Original Grant	513,000,000
Supplementary Grant	663,447,000
Final Grant	1,176,447,000
Actual Expenditure	1,223,342,334
Excess	46,895,334
Voted	46,895,334

The excess occurred under employees related expenses due to grant of Adhoc Relief Allowance to employees.

DEMAND NO. 069
CIVIL ARMED FORCES

	(Rs)
Original Grant	83,863,000,000
Supplementary Grant	13,444,000,000
Final Grant	97,307,000,000
Actual Expenditure	102,731,353,007
Excess	5,424,353,007
Voted	5,424,353,007

The excess occurred under employees related expenses, which was obligatory in nature.

DEMAND NO. 072
PAKISTAN RANGERS

	(Rs)
Original Grant	23,349,000,000
Supplementary Grant	1,834,629,000
Final Grant	25,183,629,000
Actual Expenditure	25,583,663,160
Excess	400,034,160
Voted	400,034,160

The excess occurred under employees related expenses, due to grant of Adhoc Relief Allowance to employees.

DEMAND NO.079
OTHER EXPENDITURE OF
LAW AND JUSTICE DIVISION

	(Rs)	
	Charged	Voted
Original Appropriation Grant	255,331,000	3,804,669,000
Supplementary Appropriation	13,000	290,000
Final Appropriation Grant	255,344,000	3,804,959,000
Actual Expenditure	255,877,570	3,855,851,152
Excess	533,570	50,892,152
Charged	533,570	-
Voted	-	50,892,152

The excess occurred under employees related expenses due to grant of Adhoc Relief Allowance to employees.

DEMAND NO. 080
COUNCIL OF ISLAMIC IDEOLOGY

	(Rs)
Original Grant	137,000,000
Supplementary Grant	-
Final Grant	137,000,000
Actual Expenditure	141,594,146
Excess	4,594,146
Voted	4,594,146

The excess occurred under employees related expenses due to grant of Adhoc Relief Allowance to employees.

DEMAND NO. 081
DISTRICT JUDICIARY
ISLAMABAD CAPITAL TERRITORY

	(Rs)
Original Grant	423,000,000
Supplementary Grant	-
Final Grant	423,000,000
Actual Expenditure	523,312,504
Excess	100,312,504
Voted	100,312,504

The excess occurred under employees related expenses which was obligatory in nature.

DEMAND NO. 084
NARCOTICS CONTROL DIVISION

	(Rs)
Original Grant	2,691,000,000
Supplementary Grant	24,741,000
Final Grant	2,715,741,000
Actual Expenditure	2,766,922,237
Excess	51,181,237
Voted	51,181,237

The excess occurred under employees related expenses due to grant of Adhoc Relief Allowance to employees.

DEMAND NO. 093
PAKISTAN POST OFFICE DEPARTMENT

	(Rs)
Original Grant	19,568,888,000
Supplementary Grant	-
Final Grant	19,568,888,000
Actual Expenditure	26,332,604,592
Excess	6,763,716,592
Voted	6,763,716,592

The excess occurred due to grant of Adhoc Relief Allowance and Pension expenditure more than the budget estimates.

DEMAND NO. 095
PAKISTAN RAILWAYS

	(Rs)
Original Grant	96,000,000,000
Supplementary Grant	-
Final Grant	96,000,000,000
Actual Expenditure	97,326,741,189
Excess	1,326,741,189
Voted	1,326,741,189

The excess occurred due to devaluation of Pak. Rupees. Resultantly, the fuel prices raised. Moreover, 10% Adhoc Relief Allowance was allowed by FG.

DEMAND NO. 101
FRONTIER REGIONS

	(Rs)
Original Grant	1,863,000,000
Supplementary Grant	-
Final Grant	1,863,000,000
Actual Expenditure	2,097,841,724
Excess	234,841,724
Voted	234,841,724

The excess occurred under employees related expenses, which was obligatory in nature.

DEMAND NO. 104
WATER RESOURCES DIVISION

	(Rs)
Original Grant	277,000,000
Supplementary Grant	-
Final Grant	277,000,000
Actual Expenditure	298,073,277
Excess	21,073,277
Voted	21,073,277

The excess occurred under employees related expenses due to grant of Adhoc Relief Allowance to employees.

(B) CURRENT EXPENDITURE ON CAPITAL ACCOUNT

**DEMAND NO. 106
OTHER LOANS AND ADVANCES BY THE
FEDERAL GOVERNMENT**

	(Rs)
Original Grant	61,523,185,000
Supplementary Grant	4,871,394,000
Final Grant	66,394,579,000
Actual Expenditure	77,604,660,374
Excess	11,210,081,374
Voted	11,210,081,374

A new mechanism for facility of ways & means advances to provinces introduced and a tripartite agreement was signed on 29-06-2020. Government of Khyber Pakhtunkhwa availed ways & means advances facility on 30-06-2020 and SBP pursuant to provision of tripartite agreement debited Federal Government Account with Rs 12,200.00 million on 30-06-2020.

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

***APPROPRIATION
FOREIGN LOANS REPAYMENT***

	<i>(Rs)</i>
<i>Original Appropriation</i>	<i>1,095,254,433,000</i>
<i>Supplementary Appropriation</i>	<i>-</i>
<i>Final Appropriation</i>	<i>1,095,254,433,000</i>
<i>Actual Expenditure</i>	<i>1,222,613,879,218</i>
<i>Excess</i>	<i>127,359,446,218</i>
<i>Charged</i>	<i>127,359,446,218</i>

The excess occurred due to fluctuation of exchange rate and repayment of principal loans.

**APPROPRIATION
REPAYMENT OF SHORT TERM
FOREIGN CREDITS**

	(Rs)
<i>Original Appropriation</i>	108,300,093,000
<i>Supplementary Appropriation</i>	-
<i>Final Appropriation</i>	108,300,093,000
<i>Actual Expenditure</i>	133,716,409,674
<i>Excess</i>	25,416,316,674
<i>Charged</i>	25,416,316,674

The excess pertains to multiple loans. There are several factors which affect the budget execution like payment of foreign loans and interest thereon in multiple base currencies, LIBOR rate, inter currencies exchange rate. Moreover, appreciation of dollar foreign currencies also carried excess expenditure. It is further clarified that in the last month of the year i.e. June, 2020 heavy repayments of approx. Rs 22 billion were made which could not be budgeted as the disbursements of these loans were received in the month of June, 2019 and this was not known at the time of preparation of budget estimates 2019-20.

APPROPRIATION
ISLAMABAD HIGH COURT

	(Rs)
<i>Original Appropriation</i>	579,000,000
<i>Supplementary Appropriation</i>	-
<i>Final Appropriation</i>	579,000,000
<i>Actual Expenditure</i>	584,350,724
<i>Excess</i>	5,350,724
<i>Charged</i>	5,350,724

The excess occurred under employees related expenses due to grant of Adhoc Relief Allowance to employees.

SCHEDULE - I

**SCHEDULE OF EXCESS DEMANDS
FOR GRANTS AND APPROPRIATIONS FOR
THE FINANCIAL YEAR 2019 - 2020**

SCHEDULE - I

Demand Number/ Service and Purpose Appropriations	Sum Required To Meet Authorized Expenditure		Total Expenditure (3 + 4)	
	Charged	Voted		
	3	4		
1	2	Rs	Rs	5 Rs
6.	Airports Security Force		228,057,114	228,057,114
7.	Meteorology		35,844,853	35,844,853
21.	Communicaion Division		319,775,379	319,775,379
23.	Defence Division		71,549,179	71,549,179
25.	Federal Government Educational Institutions in Cantonments and Garrisons		811,378,178	811,378,178
26.	Defence Services		41,453,639,000	41,453,639,000
27.	Defence Production Division		35,353	35,353
35.	Controller General of Accounts		130,315,725	130,315,725
53.	Estate Offices		540,115	540,115
55.	Human Right Division		46,895,334	46,895,334
69.	Civil Armed Forces		5,424,353,007	5,424,353,007
72.	Pakistan Rangers		400,034,160	400,034,160
79.	Other Expenditure of Law and Justice Division	533,570	50,892,152	51,425,722
80.	Council of Islamic Ideology		4,594,146	4,594,146
81.	District Judiciary, Islamabad Capital Territory		100,312,504	100,312,504
84.	Narcotics Control Division		51,181,237	51,181,237
93.	Pakistan Post Office Department		6,763,716,592	6,763,716,592
95.	Pakistan Railways		1,326,741,189	1,326,741,189
101.	Frontier Regions		234,841,724	234,841,724
104.	Water Resources Division		21,073,277	21,073,277
106.	Other Loans and Advances by the Federal Government		11,210,081,374	11,210,081,374
----	<i>Foreign Loans Repayment</i>	127,359,446,218		127,359,446,218
----	<i>Repayment of Short Term Foreign Credits</i>	25,416,316,674		25,416,316,674
----	<i>Islamabad High Court</i>	5,350,724		5,350,724
	Total	152,781,647,186	68,685,851,592	221,467,498,778

**EXCESS DEMANDS
FOR GRANTS AND
APPROPRIATIONS
2020-2021**

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

DEMAND NO. 005
EMERGENCY RELIEF AND PREPATRIATION

	(Rs)
Original Grant	186,807,000
Supplementary Grant	288,893,000
Final Grant	475,700,000
Actual Expenditure	476,952,654
Excess	1,252,654
Voted	1,252,654

The excess occurred due to twice booking of Rs 1.578 million erroneously.

DEMAND NO. 017
AIRPORTS SECURITY FORCE

	(Rs)
Original Grant	7,693,000,000
Supplementary Grant	700,000,000
Final Grant	8,393,000,000
Actual Expenditure	8,739,451,514
Excess	346,451,514
Voted	346,451,514

The excess occurred under employees related expenses due to grant of Adhoc Relief Allowance to employees.

DEMAND NO. 018
METEOROLOGY

	(Rs)
Original Grant	1,347,611,000
Supplementary Grant	56,648,000
Final Grant	1,404,259,000
Actual Expenditure	1,411,278,336
Excess	7,019,336
Voted	7,019,336

The excess occurred under employees related expenses due to grant of Adhoc Relief Allowance to employees.

DEMAND NO. 036
PAKISTAN POST OFFICE DEPARTMENT

	(Rs)
Original Grant	21,394,250,000
Supplementary Grant	-
Final Grant	21,394,250,000
Actual Expenditure	27,721,236,942
Excess	6,326,986,942
Voted	6,326,986,942

The excess occurred due to grant of Disparity Reduction Allowance, Adhoc Relief Allowance for the year and Pension expenditure more than the budget estimates.

DEMAND NO. 40
FEDERAL GOVERNMENT EDUCATIONAL
INSTITUTIONS IN CANTONMENTS AND
GARRISONS

	(Rs)
Original Grant	6,648,605,000
Supplementary Grant	691,715,000
Final Grant	7,340,320,000
Actual Expenditure	7,361,147,319
Excess	20,827,319
Voted	20,827,319

The excess occurred under employees related expenses due to grant of Adhoc Relief Allowance to employees.

DEMAND NO. 052
OTHER EXPENDITURE OF FEDERAL
EDUCATION AND PROFESSIONAL
TRAINING DIVISION

	(Rs)
Original Grant	12,134,418,000
Supplementary Grant	1,680,169,000
Final Grant	13,814,587,000
Actual Expenditure	14,506,704,156
Excess	692,117,156
Voted	692,117,156

The excess expenditure is occurred due to shortfall in ERE and grant of Disparity Reduction Allowance @ 25% by the Federal Government.

DEMAND NO. 077
HUMAN RIGHTS DIVISION

	(Rs)
Original Grant	273,544,000
Supplementary Grant	6,500,000
Final Grant	280,044,000
Actual Expenditure	293,988,034
Excess	13,944,034
Voted	13,944,034

The excess occurred under employees related expenses due grant of Adhoc Relief Allowance and Disparity Reduction Allowance @ 25% by the Federal Government.

DEMAND NO. 078
OTHER EXPENDITURE OF HUMAN
RIGHTS DIVISION

	(Rs)
Original Grant	796,005,000
Supplementary Grant	25,701,000
Final Grant	821,706,000
Actual Expenditure	972,198,168
Excess	150,492,168
Voted	150,492,168

The excess occurred under employees related expenses due grant of Adhoc Relief Allowance and Disparity Reduction Allowance @ 25% by the Federal Government.

DEMAND NO. 087
INFORMATION SERVICES ABROAD

	(Rs)
Original Grant	870,456,000
Supplementary Grant	-
Final Grant	870,456,000
Actual Expenditure	891,073,117
Excess	20,617,117
Voted	20,617,117

The excess occurred under Operating Expenses due to clearance of unavoidable expenditure.

DEMAND NO. 096
CIVIL ARMED FORCES

	(Rs)
Original Grant	93,282,260,000
Supplementary Grant	6,470,907,000
Final Grant	99,753,167,000
Actual Expenditure	101,902,550,479
Excess	2,149,383,479
Voted	2,149,383,479

The excess occurred under employees related expenses, which was obligatory in nature.

DEMAND NO. 097
FRONTIER CONSTABULARY

	(Rs)
Original Grant	11,311,962,000
Supplementary Grant	54,063,000
Final Grant	11,366,025,000
Actual Expenditure	11,833,433,800
Excess	467,408,800
Voted	467,408,800

The excess occurred under employees related expenses, which was obligatory in nature.

PART II. DEVELOPMENT EXPENDITURE

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

DEMAND NO. 142
OTHER EXPENDITURE OF STATES AND
FRONTIER REGIONS DIVISION

	(Rs)
Original Grant	2,453,978,000
Supplementary Grant	-
Final Grant	2,453,978,000
Actual Expenditure	2,738,324,163
Excess	284,346,163
Voted	284,346,163

The excess occurred under employees related expenses, which was obligatory in nature.

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

APPROPRIATION
REPAYMENT OF DOMESTIC DEBT

(Rs)

<i>Original Appropriation</i>	10,099,902,001,000
<i>Supplementary Appropriation</i>	-
<i>Final Appropriation</i>	10,099,902,001,000
<i>Actual Expenditure</i>	14,784,886,940,456
<i>Excess</i>	4,684,984,939,456
<i>Voted</i>	4,684,984,939,456

The excess is mainly in Floating Debt (MTBs) Auction in shape of 03 and 06 months from Scheduled Banks as there is no borrowing from State Bank of Pakistan during FY 2020-21. The excess is primarily due to retirement of more debt than anticipated.

SCHEDULE - I

**SCHEDULE OF EXCESS DEMANDS
FOR GRANTS AND APPROPRIATIONS FOR
THE FINANCIAL YEAR 2020 - 2021**

SCHEDULE - I

Demand Number/ Service and Purpose Appropriations	Sum Required To Meet Authorized Expenditure		Total Expenditure (3 + 4)	
	Charged	Voted		
1	2	3	4	
		Rs	Rs	
5	Emergency Relief and Repatriation		1,252,654	1,252,654
17	Airports Security Force		346,451,514	346,451,514
18	Meteorology		7,019,336	7,019,336
36	Pakistan Post Office Department		6,326,986,942	6,326,986,942
40	Federal Government Educational Institutions in Cantonments and Garrisons		20,827,319	20,827,319
52	Other Expenditure of Federal Education and Professional Training Division		692,117,156	692,117,156
77	Human Rights Division		13,944,034	13,944,034
78	Other Expenditure of Human Rights Division		150,492,168	150,492,168
87	Information Services Abroad		20,617,117	20,617,117
96	Civil Armed Forces		2,149,383,479	2,149,383,479
97	Frontier Constabulary		467,408,800	467,408,800
142	Other Expenditure of States and Frontier Regions Division		284,346,163	284,346,163
	<i>Repayment of Domestic Debt</i>		4,684,984,939,456	4,684,984,939,456
	Total:		4,684,984,939,456	10,480,846,682
				4,695,465,786,138