

Government of Pakistan
Finance Division

**FY2023-24 Federal Government Current Expenditure on
Health, Education and Social Protection**

This write-up covers current expenditures of the Federal Government on health, education and social protection, subjects which stand devolved to the provinces with the enactment in April 2010 of the 18th amendment to the Constitution. The amendment transferred several subjects from the federal legislative list to the provincial domain, effectively decentralizing power and responsibility, and allowing provinces greater financial and legislative autonomy.

Expenditure on Health

Budgetary allocation for health in FY2023-24 stood at Rs. 24.2 billion. Rs. 9.6 billion was allocated for employee-related expenditures and Rs. 14.6 billion for operational requirements.

| | | Rs bn |
|---------------------------|------------------|------------------------------|
| | FY2023-24 Budget | FY2023-24 Actual Expenditure |
| Employee-related Expenses | 9.6 | 11.8 |
| Operational Expenses | 14.6 | 11.9 |
| EPI | - | 21.3 |
| Total | 24.2 | 45.0 |

Details of Expenditure on Health:

| | | Rs bn |
|--------------------------|------------------|------------------------------|
| | FY2023-24 Budget | FY2023-24 Actual Expenditure |
| PIMS | 4.01 | 5.21 |
| Children Hospital ICT | 0.79 | 0.95 |
| MNCH | 0.46 | 0.64 |
| Cardiac Care (PIMS) | 0.36 | 0.34 |
| F.G Polyclinic | 3.10 | 3.93 |
| Sheikh Zayed (Lahore) | 3.53 | 4.89 |
| NIH | 0.90 | 0.91 |
| NIRM | 0.41 | 0.57 |
| ERE and O&M (MoH) | 2.65 | 1.04 |
| EPI (ERE and O&M) ICT | 0.47 | 0.14 |
| EPI (One off) | 0.0 | 21.26 |
| Others health facilities | 7.52 | 5.12 |
| Total | 24.20 | 45.0 |

FY2023-24 actual expenditure of the Federal Government on health added Rs. 21.3 billion through provincial contribution for the Expanded Program on Immunization (EPI), a program running since 1978 to protect children against vaccine preventable diseases. The program remains critical to the commitment of the Government in providing safe and effective vaccination and for achieving Sustainable Development Goal 3 on reducing child morbidity and mortality.

Break up of EPI by provinces:

| | Rs. Mn |
|-------------------|------------------------------|
| Provinces/Federal | FY2023-24 Actual Expenditure |
| Punjab | 11,233 |
| Sindh | 5,120 |
| Balochistan | 1,155 |
| KP | 3,496 |
| ICT | 258.1 |
| Total EPI | 21,262.884 |

Islamabad Capital Territory (ICT) has several healthcare facilities and hospitals serving not only locals but also patients from Khyber Pakhtunkhwa and erstwhile FATA, Gilgit Baltistan, Punjab, and Azad Jammu and Kashmir. Pakistan Institute of Medical Sciences (PIMS) and the Federal Government Polyclinic (FGPC) are the largest and the busiest. Facilities at PIMS include a Children Hospital, Mother & Child Healthcare Centre (MnCH), Cardiac Centre, Burn Centre and a School of Nursing besides others. Budgetary allocations and actual expenditures for PIMS and FGPC were as follows:

| | | Rs bn |
|------------------------|------------------|------------------------------|
| | FY2023-24 Budget | FY2023-24 Actual Expenditure |
| PIMS Hospital | 4.0 | 5.2 |
| PIMS Children Hospital | 0.8 | 0.9 |
| PIMS MnCH | 0.5 | 0.6 |
| PIMS Cardiac Centre | 0.4 | 0.3 |
| FGPC | 3.1 | 3.9 |
| Total | 8.8 | 10.9 |

Expenditure of the Federal Government on health also covers the National Institutes of Health (NIH), an institution involved in multi-disciplinary public health related activities like diagnostic services, research and production of vaccines as well as the National Institute of Rehabilitation Medicine (NIRM) which serves people with special abilities.

Rs bn

| | FY2023-24 Budget | FY2023-24 Actual Expenditure |
|-------|------------------|------------------------------|
| NIH | 0.9 | 0.9 |
| NIRM | 0.4 | 0.6 |
| Total | 1.3 | 1.5 |

Budgetary allocation is also made for the Federal Government run Shaikh Zayed Hospital, Lahore, a hospital gifted for the people of Pakistan in 1973 by the then president of the UAE, Shaikh Zayed bin Sultan Al-Nahyan.

Rs bn

| | FY2023-24 Budget | FY2023-24 Actual Expenditure |
|-----------------------|------------------|------------------------------|
| Shaikh Zayed Hospital | 3.5 | 4.9 |

Besides the aforementioned expenditures on health, funds were also allocated for the administrative costs of the Ministry of National Health Services, Regulations and Coordination. The actual expenditure of the ministry was Rs. 1.0 billion in FY2023-24 against an allocation of Rs. 2.7 billion. Expenditure on other health facilities was Rs. 5.1 billion against an allocation of Rs. 7.5 billion.

Expenditure on Education

Total expenditure on education including running current expenditure and grants is tabulated below:

Rs bn

| | FY2023-24 Budget | FY2023-24 Actual Expenditure |
|--|------------------|------------------------------|
| ICT Education (Schools & Model Colleges) | 16.9 | 21.5 |
| FGEIs (Cantt.) | 12.5 | 13.1 |
| HEC (ERE/OE) | 1.3 | 1.3 |
| Others | 1.3 | 0.9 |
| Total Education (Current) | 32.0 | 36.9 |
| Grants (HEC) | 65.0 | 68.5 |
| Grant (Aspire) | 1.5 | 8.6 |
| Grand Total (Current + Grants) | 98.5 | 114.0 |

Allocation for education in FY2023-24 stood at Rs. 32.0 billion, of which Rs. 26.0 billion was meant for employee-related expenditures and Rs. 6.0 billion for operational requirements. Budgetary allocation and actuals are tabulated below:

Rs bn

| | FY2023-24 Budget | FY2023-24 Actual Expenditure |
|---------------------------|------------------|------------------------------|
| Employee-related Expenses | 26.0 | 29.2 |
| Operational Expenses | 6.0 | 7.7 |
| Total | 32.0 | 36.9 |

The largest chunk of Federal Government expenditure on the subject of education is earmarked for higher education and is disbursed to the Higher Education Commission (HEC) in the form of grant. HEC is an independent autonomous institution established with the prime responsibility of overseeing, regulating and accrediting higher education efforts in the country. An analysis of this expenditure highlights that in FY2023-24 around 16 percent of funds were disbursed by HEC to universities and institutes in ICT, AJK and Gilgit Baltistan while the remaining funds were allocated for universities in provinces.

Rs bn

| | FY2023-24 Budget | FY2023-24 Actual Expenditure |
|--------------|------------------|------------------------------|
| Grant to HEC | 65.0 | 68.5 |

| | FY2023-24 Budget | FY2023-24 Actual Expenditure |
|---|------------------|------------------------------|
| Federally Chartered Universities and Higher Education Institutes in ICT | 8.91 | 8.82 |
| HEC University Programs | 0.59 | 0.59 |
| Tenure Track System | 0.83 | - |
| AJK and Gilgit Baltistan | 2.08 | 2.08 |
| National Research Programs | 4.43 | 9.08 |
| Punjab | 21.22 | 20.99 |
| KPK | 10.06 | 10.06 |
| Balochistan | 3.14 | 3.14 |
| Sindh | 13.74 | 13.74 |
| Total | 65.0 | 68.5 |

For FY2023-24, an amount of Rs. 1.3 billion was also allocated to HEC for employee-related and operational expenditures.

For schools and colleges in ICT, allocations made by the Federal Government were as follows:

Rs bn

| | FY2023-24 Budget | FY2023-24 Actual Expenditure |
|----------------------|------------------|------------------------------|
| ICT schools/colleges | 16.9 | 21.5 |

Details of actual expenditure is tabulated below:

| | Rs mn |
|----------------------------------|------------------------------|
| | FY2023-24 Actual Expenditure |
| Primary Schools | 4,030 |
| Primary/Middle Schools | 1,304 |
| Primary/Middle/Secondary Schools | 1,941 |
| Middle Schools | 10.5 |
| Middle/Secondary Schools | 2,306 |
| Colleges | 10,500 |
| Others | 1,455 |
| Total | 21,546.5 |

Federal Government also makes budgetary allocation for the Federal Government Education Institutes (FGEI) spread across the country catering to primary to higher-secondary education.

| | Rs bn |
|------|------------------------------|
| | FY2023-24 Budget |
| | FY2023-24 Actual Expenditure |
| FGEI | 12.5 |
| | 13.1 |

Details of actual expenditure is as follow:

| | Rs mn |
|-------------|---------------------------------------|
| | Primary Education |
| | Secondary Education |
| | Higher Secondary/ Undergrad Education |
| | Directorate Expenses |
| | Total |
| Punjab | 993 |
| Sindh | 93 |
| KPK | 132 |
| Balochistan | 35 |
| Total | 1,253 |
| | 6,026 |
| | 725 |
| | 1,775 |
| | 1,187 |
| | 9,981 |
| | 109 |
| | 125 |
| | 1,555 |
| | 500 |
| | 13,134 |

Funds were also kept for the Action to Strengthen Performance for Inclusive and Responsive Education (ASPIRE) Program of the World Bank. FY2023-24 expenditure stood at Rs. 8.6 billion.

Expenditure on Social Protection

Besides allocation for employee-related and operational expenditures, grant allocation is made each financial year by the Federal Government for BISP. For FY2023-24 this allocation was Rs. 466.0 billion.

| | Rs bn |
|---------------|------------------------------|
| | FY2023-24 Budget |
| | FY2023-24 Actual Expenditure |
| Grant to BISP | 466 |
| | 466 |

| | | |
|---|-------|-------|
| Employee-related and Operational Expenses | 5.683 | 5.149 |
|---|-------|-------|

| | FY2023-24 Budget | FY2023-24 Actual Expenditure |
|--|------------------|------------------------------|
| Kafalat UCT | 361.5 | 358.033 |
| Taleemi Wazaif CCT | 55.423 | 59.716 |
| Nashonuma Nutritional Program | 32.268 | 34.665 |
| Scholarships for Undergrads | 5.928 | 4.098 |
| Poverty Graduation Program | 1.0 | - |
| NSER Project | 2.26 | 3.183 |
| Cost of Cash Transfers | 4.525 | 3.426 |
| Payments for Services | 0.916 | 0.639 |
| Procurement of Assets | 0.98 | 0.066 |
| Hybrid Social Protection & Digital Financial Literacy | 0.75 | - |
| Relief Package for Daily Wage Workers at Chaman Border | - | 0.308 |
| PM Ramzan Relief Package | - | 1.827 |
| Media, Communication and Outreach | 0.2 | 0.025 |
| Policy Research Unit | 0.25 | 0.014 |
| Total | 466.0 | 466.0 |

Kafalat unconditional cash transfers is BISP's primary program. Region-wise funds disbursed in FY2023-24 were as follows:

| | Rs bn Amount Disbursed in FY2023-24 |
|------------------------|--|
| ICT | 0.29 |
| Gilgit Baltistan | 3.85 |
| Azad Jammu and Kashmir | 4.15 |
| Punjab | 169.07 |
| Sindh | 95.74 |
| KPK | 67.04 |
| Balochistan | 17.89 |
| | 358.03 |

A smaller component of Federal Government expenditure on social protection is through Pakistan Bait-ul-Mal, an autonomous body contributing to poverty alleviation through various poorest of the poor focused services and assistance to destitute, widows, orphans, invalid, infirm and other needy persons.

| | FY2023-24 Budget | FY2023-24 Actual Expenditure |
|---|------------------|------------------------------|
| Grant to Bait-ul-Mal | 4.3 | 4.2 |
| Employee-related and Operational Expenses | 3.4 | 3.4 |

Total spending on Social protection

Total spending on social protection including BISP, PBM is tabulated below:

| | Rs bn | |
|--------------------------------|------------------|------------------------------|
| | FY2023-24 Budget | FY2023-24 Actual Expenditure |
| Grant to BISP | 466 | 466 |
| ERE and O&M (BISP) | 5.683 | 5.149 |
| Grant to Bait-ul Mal (PBM) | 4.3 | 4.2 |
| ERE and O&M (PBM) | 3.4 | 3.4 |
| Total social protection | 479.383 | 478.749 |

--- --