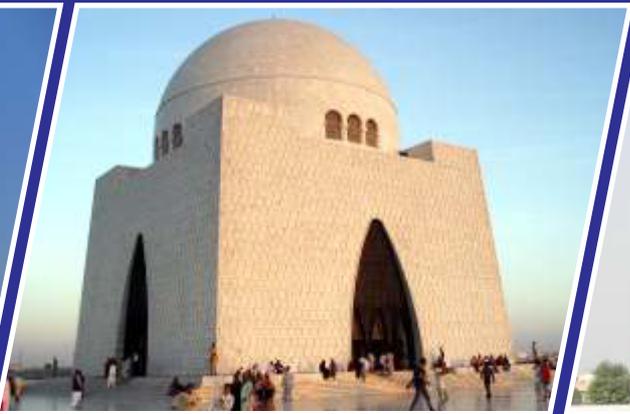


**Combined Financial Statements  
of  
the Federal, Provincial and District Governments  
Financial Year 2022-23**



**Government of Pakistan**

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## **PREFACE**

I am pleased to prepare Combined Financial Statements of the Federation of Pakistan for the year ended 30 June, 2023.

The Consolidated Financial Statements of Islamic Republic of Pakistan for the financial year 2022-23 have been prepared by Office of the Controller General of Accounts, Islamabad and authenticated by the Auditor General of Pakistan under Section 7(b) of the Controller General of Accounts (Appointment, Functions and Powers) Ordinance, 2001.

### ***Reporting Entity***

The Islamic Republic of Pakistan (“the Government”) conducts its operations under the Rules of Business 1973. These rules were made pursuant to Article 90 and 99 of the Constitution of the Islamic Republic of Pakistan, 1973 ("the Constitution") and envisages that the Government as comprising of ministries, divisions and attached departments. Financial procedures of the Constitution describe the Government as Consolidated Fund and Public Account for which Annual Budget Statement is authorized by the Parliament in the form of budgetary grants. These financial statements focus on reporting the budgetary activity of the government for the financial year.

### ***Reporting Framework***

These financial statements have been prepared as per the requirements of Financial Reporting Manual (FRM) of NAM. The consolidated statement of receipts and payments, consolidated statement of cash flows, consolidated statements of comparison of budget and actual amounts by function, consolidated statements of comparison of budget and actual expenditure by division and notes forming parts thereof have been prepared on the format of *Cash Basis IPSAS - Financial Reporting under the Cash Basis of Accounting*.

### ***Implementation of NAM***

The current accounting system in place records cash payments and receipts which recognizes transactions and events only when cash is received or paid by the entity. The limitation of this system is that the recorded inflows and outflows has no direct relationship with the actual financial performance. The obligation to make future payments could not be properly identified. In pursuance to remove this hurdle NAM was adopted which is based on Modified Cash Basis of Accounting.

NAM was approved subject to its implementation which is in process and significant progress has taken place. However, commitment, asset and liability accounting practices have not yet been implemented and memorandum registers for assets and commitments do not exist and accounting of liabilities is not done in accordance with NAM. Therefore, the financial statements have been prepared on cash basis of accounting and do not include accrued receipts and liabilities.

***Future Prospects and Plans***

The CGA in its commitment to fully implement NAM across Pakistan in federal and all provincial offices of the Accountants General has made unprecedented efforts to overcome the shortfalls mentioned above so that the financial reporting complies in all respects with the requirement of NAM.



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**Controller General of Accounts**

**ISLAMIC REPUBLIC OF PAKISTAN**  
**Statement of Consolidated Receipts and Payments**  
**For the Year Ended 30 June 2023**

	Note	2022-23 (Rupees in Million)		2021-22 (Rupees in Million)	
		Receipts / Payments Controlled by Federal Government	Payments by Third Parties	Receipts / Payments Controlled by Federal Government	Payments by Third Parties
<b>CONSOLIDATED FUND</b>					
<b>RECEIPTS</b>					
<i>Taxation</i>					
Income Tax		3,213,443	-	2,272,800	-
Sales Tax		2,811,828	-	2,704,476	-
Custom Duty		917,893	-	1,010,692	-
Excise Duty		378,048	-	319,006	-
Other Taxes		443,595	-	435,971	-
	7	7,764,807	-	6,742,945	-
<i>Non-Tax Revenue and Other Receipts</i>					
General Administration Receipts	8	49,679	-	44,682	-
Economic Services Receipts	9	65,201	-	48,510	-
Defence Services Receipts	10	21,194	-	17,728	-
Development Surcharge and Royalties	11	781,043	-	301,142	-
Citizenship, Nationalization, Passport and Copyright		34,516	-	21,636	-
Interest on Loans and Advances	12	209,698	-	98,165	-
Dividend and Profit Share	13	537,775	-	659,919	-
Others		144,924	-	98,923	-
		1,844,030	-	1,290,705	-
<i>Grants and Aid</i>					
Development Grants	14	8,002	95	9,367	2,010
<i>Borrowings</i>					
Foreign Debt	15	2,696,985	219,121	2,850,016	244,895
Domestic Permanent Debt	16	7,285,985	-	6,525,073	-
Domestic Floating Debt-Net	17	2,347,947	-	206,839	-
		12,330,917	219,121	9,581,928	244,895
<i>Capital Receipts</i>					
Privatization Proceeds	18	-	-	-	-
Recovery of Loans and Advances	19	275,863	-	32,528	-
Investment Recovery		6	-	2	-
		275,869	-	32,530	-
<i>Trading Activities</i>					
	20	687,752	-	387,607	-
<i>Receipts of District Governments</i>					
	21	2,202	-	1,649	-
<i>Receipts of District Authorities</i>					
		3,824	-	4,190	-
<b>TOTAL RECEIPTS</b>		<b>22,917,403</b>	<b>219,216</b>	<b>18,050,921</b>	<b>246,905</b>

**ISLAMIC REPUBLIC OF PAKISTAN**  
**Statement of Consolidated Receipts and Payments**  
**For the Year Ended 30 June 2023**

	Note	2022-23 (Rupees in Million)		2021-22 (Rupees in Million)	
		Receipts / Payments Controlled by Federal Government	Payments by Third Parties	Receipts / Payments Controlled by Federal Government	Payments by Third Parties
<b>CONSOLIDATED FUND</b>					
<b>PAYMENTS</b>					
<i>Operations</i>					
Salaries and Employees Benefits	22	3,552,767	-	3,044,405	-
Operating Expenses		1,718,786	16,515	1,382,645	96,089
		5,271,553	16,515	4,427,050	96,089
<i>Transfers</i>					
Grants, Subsidies and Write-off of Loans		2,326,698	52,964	2,611,172	8,552
Other Transfer Payments		221,753	1,149	286,259	1,526
		2,548,451	54,113	2,897,431	10,078
<i>Expenditures on</i>					
Physical Assets		1,038,509	19	820,595	-
Civil Works		1,076,742	6,805	845,773	2,314
Others		116,974	1	80,439	-
		2,232,225	6,825	1,746,807	2,314
<i>Debt and Interest Payments</i>					
Principal Repayment of Debts	23	5,700,076	-	3,718,573	-
Servicing of Debts	24	5,865,618	935	3,297,985	-
		11,565,694	935	7,016,558	-
<i>Other Payments</i>					
Loans and Advances	25	392,828	140,828	386,922	138,424
Investments	26	231,233	-	388,845	-
		624,061	140,828	775,767	138,424
<i>Payments of District Governments</i>	27	223,178	-	230,990	-
<i>Payments of District Authorities</i>		491,579	-	422,837	-
<b>TOTAL PAYMENTS</b>		<b>22,956,741</b>	<b>219,216</b>	<b>17,517,440</b>	<b>246,905</b>
<b>NET RECEIPT OF CONSOLIDATED FUND</b>		<b>(39,338)</b>	<b>-</b>	<b>533,481</b>	<b>-</b>
<b>NET PAYMENTS OUT OF PUBLIC ACCOUNT</b>	28	<b>(145,319)</b>	<b>-</b>	<b>(283,587)</b>	<b>-</b>
<b>INCREASE / (DECREASE) IN CASH</b>		<b>(184,657)</b>	<b>-</b>	<b>249,894</b>	<b>-</b>
<b>CASH AT BEGINNING OF THE YEAR</b>		<b>1,494,223</b>	<b>N/A*</b>	<b>1,244,329</b>	<b>N/A*</b>
<b>INCREASE / (DECREASE) IN CASH</b>		<b>(184,657)</b>	<b>N/A*</b>	<b>249,894</b>	<b>N/A*</b>
<b>CASH AT END OF THE YEAR</b>	29	<b>1,309,566</b>	<b>N/A*</b>	<b>1,494,223</b>	<b>N/A*</b>

The statement of consolidated receipts and payments have been presented on net-basis and a reconciliation with budgeted amounts (presented on gross basis) is shown in note 32.

The annexed notes 1 to 33 form an integral part of these consolidated financial statements.

N/A\* = Not Applicable

**ISLAMIC REPUBLIC OF PAKISTAN**  
**Statement of Consolidated Cash Flows**  
**For the Year Ended 30 June 2023**

	<i>Note</i>	2022-23 Rupees in million	2021-22 Rupees in million
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Tax Receipts	7	7,764,807	6,742,945
Non-Tax Revenue & Other Receipts		1,844,030	1,290,705
Development Grants - Receipts	14	8,002	9,367
Trading Activities - Receipts	20	687,752	387,607
Operations - Payments		(5,271,553)	(4,427,050)
Servicing of Debt - Payments	24	(5,865,618)	(3,297,985)
Transfers - Payments		(2,548,451)	(2,897,431)
Receipts of District Governments	21	2,202	1,649
Payments of District Governments - Revenue Expenditure	27.1	(221,338)	(227,216)
Receipts of District Authorities		3,824	4,190
Payments of District Authorities - Revenue Expenditure		(491,579)	(422,837)
<i>Cash used in Operating Activities</i>		(4,087,922)	(2,836,056)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Privatization Proceeds	18	-	-
Recoveries of Loans and Advances	19	275,863	32,528
Investments Recoveries		6	2
Expenditure on Physical Assets, Civil Works & Others		(2,232,225)	(1,746,807)
Investments - Payments	26	(231,233)	(388,845)
Payments of Loans and Advances	25	(392,828)	(386,922)
Payments of District Governments - Capital Expenditure	27.2	(1,840)	(3,774)
<i>Cash used in Investing Activities</i>		(2,582,257)	(2,493,818)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Domestic Permanent Debt - Receipts	16	7,285,985	6,525,073
Foreign Debt - Receipts	15	2,696,985	2,850,016
Domestic Floating Debt- Net	17	2,347,947	206,839
Principal Repayments of Debt	23	(5,700,076)	(3,718,573)
Net Payments out of Public Account	28	(145,319)	(283,587)
<i>Cash from Financing Activities</i>		6,485,522	5,579,768
<b>NET INCREASE /(DECREASE) IN CASH AND CASH EQUIVALENTS</b>		(184,657)	249,894
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR</b>		1,494,223	1,244,329
<b>CASH AND CASH EQUIVALENTS AT END OF THE YEAR</b>	29	<u>1,309,566</u>	<u>1,494,223</u>

*The annexed notes 1 to 33 form an integral part of these consolidated financial statements.*

**ISLAMIC REPUBLIC OF PAKISTAN**

**Statement of Comparison of Consolidated Budget and Actual Amounts by Function**

**For the Year Ended 30 June 2023**

	Note	2022-23 (Rupees in Million)			2021-22 (Rupees in Million)		
		Budgeted Amounts		Actual Amounts	Budgeted Amounts		Actual Amounts
		Original	Revised		Original	Revised	
<b>RECEIPTS</b>							
<b>Revenue</b>							
Taxation		7,983,147	7,915,575	7,766,267	6,515,994	6,748,176	6,744,597
Non-Taxation		2,685,366	2,314,529	2,196,849	2,594,268	1,710,058	1,727,168
<b>Total Revenue Receipts</b>		<b>10,668,513</b>	<b>10,230,104</b>	<b>9,963,116</b>	<b>9,110,262</b>	<b>8,458,234</b>	<b>8,471,765</b>
<b>Capital</b>							
Domestic Debt		22,200,851	28,923,906	33,171,780	23,155,779	22,531,975	24,925,434
Foreign Debt		5,839,186	3,635,425	3,210,438	2,938,763	4,026,526	3,173,049
Recoveries of Loans and Advances		443,114	495,618	429,007	283,543	313,172	308,720
State Trading Activities		100,424	100,425	120,054	81,064	81,064	82,114
Others		273,091	500,857	486,012	222,125	246,542	220,362
<b>Total Capital Receipts</b>		<b>28,856,666</b>	<b>33,656,231</b>	<b>37,417,291</b>	<b>26,681,274</b>	<b>27,199,279</b>	<b>28,709,679</b>
		<b>39,525,179</b>	<b>43,886,335</b>	<b>47,380,407</b>	<b>35,791,536</b>	<b>35,657,513</b>	<b>37,181,444</b>
<b>Others</b>							
Financing from Past Savings		-	-	-	-	-	-
<b>Receipts of District Governments</b>		-	-	<b>221,924</b>	-	-	234,172
<b>Receipts of District Authorities</b>		-	-	<b>488,072</b>	-	-	426,079
<b>TOTAL RECEIPTS</b>	32	<b>39,525,179</b>	<b>43,886,335</b>	<b>48,090,403</b>	<b>35,791,536</b>	<b>35,657,513</b>	<b>37,841,695</b>
<b>PAYMENTS</b>							
<b>Revenue</b>							
General Public Services		8,429,474	9,910,062	9,882,757	7,494,569	7,636,594	7,559,309
Defence Affairs and Services		1,571,084	1,606,449	1,601,888	1,376,854	1,476,897	1,486,855
Economic Affairs		855,182	1,095,316	1,022,607	719,968	1,082,049	1,030,568
Public Order and Safety Affairs		747,132	767,980	754,707	678,422	685,011	673,152
Education Affairs and Services		726,616	652,328	637,449	583,412	499,059	479,286
Health Affairs and Services		810,217	667,446	643,614	619,664	739,609	692,280
Housing and Community Amenities		136,338	197,020	168,121	193,275	204,211	169,568
Recreation, Culture and Religion		67,277	63,658	55,504	51,696	57,759	56,166
Social Protection		463,053	554,413	547,032	342,914	399,667	391,448
Environment Protection		18,391	9,477	8,740	22,310	14,971	13,571
<b>Total Revenue Payments</b>		<b>13,824,764</b>	<b>15,524,149</b>	<b>15,322,419</b>	<b>12,083,084</b>	<b>12,795,827</b>	<b>12,552,203</b>
<b>Capital</b>							
General Public Service		24,890,763	30,590,722	30,419,409	24,320,757	22,910,003	22,950,238
Defence Affairs		-	-	-	-	-	-
Economic Affairs		1,268,748	1,546,876	1,367,815	1,065,467	1,024,997	897,332
Public Order and Safety Affairs		11,746	5,526	5,092	5,829	4,402	4,166
Education Affairs and Services		79,446	55,950	32,769	74,850	42,459	36,607
Health Affairs and Services		44,771	33,207	15,231	50,253	27,161	20,706
Housing and Community Amenities		82,541	74,902	45,167	67,290	56,302	48,669
Recreation, Culture and Religion		28,075	22,109	12,795	34,520	15,248	11,687
Social Protection		196,897	201,932	170,733	124,151	122,845	112,645
Environment Protection		37,169	30,885	23,551	26,090	20,920	20,133
<b>Total Capital Payments</b>		<b>26,640,156</b>	<b>32,562,109</b>	<b>32,092,562</b>	<b>25,769,207</b>	<b>24,224,337</b>	<b>24,102,183</b>
		<b>40,464,920</b>	<b>48,086,258</b>	<b>47,414,981</b>	<b>37,852,291</b>	<b>37,020,164</b>	<b>36,654,386</b>
<b>Payments of District Governments</b>		-	-	<b>223,178</b>	-	-	230,990
<b>Payments of District Authorities</b>		577,646	535,408	<b>491,578</b>	501,489	468,742	422,837
<b>TOTAL PAYMENTS</b>	32	<b>41,042,566</b>	<b>48,621,666</b>	<b>48,129,737</b>	<b>38,353,780</b>	<b>37,488,906</b>	<b>37,308,213</b>

The statement of consolidated budget have been presented on gross-basis and a reconciliation with statement of consolidated receipts and payments (presented on net-basis) is shown in note 32.

The annexed notes 1 to 33 form an integral part of these consolidated financial statements.

**ISLAMIC REPUBLIC OF PAKISTAN**

**Statement of Comparison of Consolidated Budget and Actual Expenditure by Division/ Department**

**For the Year Ended 30 June 2023**

<i>DIVISION/DEPARTMENT</i>	2022-23 (Rupees in million)			2021-22 (Rupees in million)		
	Budgeted Amounts		Actual Amounts	Budgeted Amounts		Actual Amounts
	Original	Revised		Original	Revised	
<b><i>Federal Government's Division</i></b>						
Aviation Division	14,908	15,485	15,474	5,041	3,183	3,173
Cabinet Division	142,319	114,801	114,755	403,497	465,643	457,210
Climate Change Division	10,201	4,691	4,648	14,795	10,634	10,119
Commerce Division	6,436	12,242	12,184	28,400	69,444	69,443
Communications Division	47,565	38,413	38,974	35,751	42,173	42,269
Defence Division	16,007	22,086	21,869	14,144	16,545	16,752
Defence Production Division	3,116	2,825	2,823	2,694	2,645	1,948
Defence Services	1,563,000	1,594,474	1,589,977	1,370,000	1,469,243	1,479,898
Economic Affairs Division	4,806,398	4,382,520	4,445,064	1,818,386	2,144,203	2,209,873
Establishment Division	6,628	6,581	6,500	5,849	5,651	5,609
Federal Education and Professional Training Division	138,799	145,710	148,084	137,804	125,598	124,319
Federal Ombudsman Secretariat for Protection against Harassment of Women at Work Place	100	77	71	77	77	76
Finance Division	25,141,338	31,717,985	31,677,716	26,876,055	24,610,706	24,629,681
Foreign Affairs Division	27,341	36,648	36,331	23,137	27,387	27,234
Housing and Works Division	20,976	109,939	106,072	30,207	28,572	26,656
Human Rights Division	1,843	1,976	1,845	1,464	1,452	1,416
Industries and Production Division	36,561	52,074	52,020	16,632	60,860	60,832
Information and Broadcasting Division	10,829	14,835	14,968	10,074	11,720	11,659
Information Technology and Telecommunication Division	14,379	13,517	16,237	15,233	11,760	11,486
Interior Division	204,665	227,484	226,319	184,095	209,052	201,313
Inter-Provincial Coordination Division	5,571	3,651	3,524	5,396	2,342	2,257
Kashmir Affairs and Gilgit Baltistan Division	1,142	1,267	1,260	38,811	26,603	24,603
Law and Justice Division	14,846	13,952	14,318	18,175	14,335	14,514
Narcotics Control Division	3,843	3,831	3,862	4,023	3,940	3,927
National Food Security and Research Division	25,170	23,030	22,856	25,135	29,411	28,338
National Health Services, Regulations and Coordination Division	31,955	36,081	35,679	49,796	172,327	162,380
National Heritage and Culture Division	2,988	1,952	1,921	1,864	1,702	1,693
National Security Division	143	154	154	144	135	135
Overseas Pakistanis and Human Resource Development Division	1,880	1,868	1,996	1,626	1,728	1,732
Railways Division	77,963	73,157	73,160	72,326	64,911	61,899
Parliamentary Affairs Division	482	587	586	482	436	436
Petroleum Division	74,313	139,512	139,296	24,489	374,739	372,282
Planning, Development and Special Initiatives Division	47,966	32,128	71,027	112,177	16,126	16,075
Poverty Alleviation and Social Safety Division	372,820	424,106	423,852	2,754	10,751	10,588
Power Division	363,321	890,671	887,915	349,822	945,964	943,944
Privatisation Division	237	234	231	215	215	214
Religious Affairs and Inter-Faith Harmony Division	1,285	1,270	1,310	1,231	3,545	3,502
Revenue Division	37,644	37,259	37,941	32,902	37,966	37,027
Science and Technology Division	17,328	14,820	14,802	18,542	13,431	13,365
States and Frontier Regions Division	787	780	769	2,621	3,290	3,350
Water Resources Division	93,942	96,876	96,279	92,996	82,136	81,363
Maritime Affairs Division	4,643	4,120	4,044	5,652	5,728	2,684
The Senate	3,746	3,746	3,709	3,748	3,144	3,108
National Assembly	6,161	6,161	6,198	5,581	5,270	5,200
Audit	6,096	6,236	6,277	5,953	5,996	5,992
Election	6,289	13,950	13,311	3,827	12,261	12,041
Federal Tax Ombudsman	306	320	321	279	295	293
Islamabad High Court	1,122	967	966	1,086	775	774
Staff Household and Allowances of The President	1,056	1,133	1,133	1,020	982	981
Supreme Court	3,091	2,679	2,618	2,810	2,555	2,355
Wafaqi Mohtasib	943	936	937	837	837	835
<b>PAYMENTS</b>	<b>33,422,488</b>	<b>40,351,797</b>	<b>40,404,183</b>	<b>31,879,655</b>	<b>31,160,426</b>	<b>31,208,853</b>

The budgeted amounts have been presented on gross-basis and a reconciliation with statement of consolidated receipts and payments (presented on net-basis) is shown in note 32.

The annexed notes 1 to 33 form an integral part of these consolidated financial statements.

# ISLAMIC REPUBLIC OF PAKISTAN

## Statement of Comparison of Consolidated Budget and Actual Expenditure by Division/ Department For the Year Ended 30 June 2023

<i><b>DIVISIONS/ DEPARTMENTS</b></i>	<b>2022-23 (Rupees in Million)</b>			<b>2021-22 (Rupees in Million)</b>		
	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Revised</b>		<b>Original</b>	<b>Revised</b>	
<i><b>Consolidated Provincial Departments</b></i>						
Agriculture Supply and Prices	119,452	127,828	107,447	120,581	113,882	106,516
Religious Affairs and Inter Faith Harmoany , Auqaf, Hajj & Minority Affairs	8,159	6,037	4,826	7,483	5,655	4,979
Board of Revenue, Excise and Taxation/ Land Revenue	51,520	53,777	44,601	44,637	45,877	38,796
Higher Education/ College Education	169,814	155,055	126,905	144,808	125,896	114,827
School Education / Secondary Education	387,896	323,970	320,737	357,779	292,038	281,284
Literacy & Non-formal Basic Education	3,595	1,024	1,007	3,383	749	717
Environment Protection/ Control	8,221	4,897	4,034	7,842	4,438	3,440
Forest Department	9,145	7,868	7,589	8,221	10,929	10,154
Forestry, Wildlife & Fisheries/ Environment	28,388	23,835	19,963	24,285	22,262	21,216
Energy and Power	46,190	60,938	58,529	41,821	44,041	41,732
Provincial Excise and Taxation	-	-	-	-	-	-
Finance Department	1,611,151	1,889,258	1,833,275	1,672,145	1,705,948	1,683,604
Food Department/ State Trading	862,712	1,553,819	1,446,627	698,254	793,253	706,489
Animal Husbandary	4,967	4,529	4,382	4,526	4,058	3,827
Governor's Secretariat/ House	1,606	1,874	1,673	1,407	1,486	1,305
Public Health Services	842,855	687,388	642,933	629,570	613,119	568,465
High Court	8,469	9,562	9,562	6,787	8,391	8,393
Home and Tribal Affairs	410,658	412,606	402,539	379,423	364,193	359,277
Housing, Works and Physical/ Urban Planning	41,503	89,940	88,630	65,677	102,614	86,168
Human Rights Department	544	385	373	250	243	242
Industries & Commerce	43,118	38,505	34,598	44,953	42,517	40,523
Science and Information Technology	20,942	15,112	13,171	19,244	15,549	15,238
Irrigation and Power	184,728	221,050	177,862	163,524	159,846	137,060
Management, Professional Development, Manpower, Labour Management & Human Resource , Cooperation	6,478	4,220	3,841	5,902	4,577	3,571
Law, Justice, legal and Parliamentary Affairs	34,542	32,436	29,465	29,845	30,132	28,353
Police	30,044	30,392	29,397	29,152	25,538	23,888
Levies	14,092	17,207	15,980	12,958	12,444	10,945
Jails and Convict settlement	1,935	1,847	1,237	1,881	1,870	1,219
Civil Defence	186	185	165	219	206	195
Livestock, Fisheries and Dairy Development	28,427	28,936	28,245	28,142	23,873	23,361
Local Government & HTP /Governance and Rural Development	616,397	640,942	488,853	304,895	310,038	261,277
Planning and Development	477,867	302,651	225,004	355,456	238,037	198,806
Population Planning and Welfare	19,097	18,902	16,954	18,051	16,866	15,875

**ISLAMIC REPUBLIC OF PAKISTAN**

**Statement of Comparison of Consolidated Budget and Actual Expenditure by Division/ Department  
For the Year Ended 30 June 2023**

<i>DIVISIONS/ DEPARTMENTS</i>	2022-23 (Rupees in Million)			2021-22 (Rupees in Million)		
	Budgeted Amounts		Actual Amounts	Budgeted Amounts		Actual Amounts
	Original	Revised		Original	Revised	
<b><i>Consolidated Provincial Departments</i></b>						
Social Welfare Department/ Social Security	63,755	65,020	40,580	61,140	38,987	32,997
Provincial Assembly	11,069	10,489	9,306	9,452	9,293	7,924
Relief, Rehabilitation and Settlement	46,083	64,150	57,887	38,317	20,321	16,788
General Administration and Establishment Services / Sevices General Administration & Coordination department (S&GA & CD)	74,617	91,171	76,297	66,139	87,092	80,403
Sports, Culture, Tourism, Archeology & Museums, Information, Antiquities, Youth Affairs	45,711	47,559	31,265	38,638	33,878	30,410
Transport & Mass Transit Department	69,778	65,987	47,014	72,467	63,337	32,512
Communication, Civil Works and Services	528,984	529,314	473,699	365,972	394,384	380,784
Zakat, Ushr and Minority Affairs	7,630	6,673	5,622	5,746	4,753	4,540
Women Development	1,845	1,242	1,079	1,896	1,525	1,031
Chief Minister's Inspection Team	232	302	294	223	236	215
Chief Minister Secretariat	4,218	4,860	4,726	4,991	11,797	10,467
Co-operatives/Cooperation	2,378	2,274	2,082	2,133	2,014	1,864
Mines and Mineral Development	5,436	3,721	2,926	6,007	6,123	4,626
Natural Calamities	1,190	10,862	10,637	1,180	2,061	1,875
Prosecution Department	529	479	323	439	348	294
Katchi Abadies Department	343	309	288	319	220	214
Ombudsman for protection against woman harrasement at work place	134	90	86	115	94	90
Provincial Mohtasib/ Ombudsman	883	860	784	799	716	673
Public Health Engineering & RD Department	35,749	26,015	20,641	28,489	22,655	17,594
Special Education Department	483	434	393	367	366	323
Special Initative Department	-	-	-	-	-	-
University & Boards Department	35,081	27,519	26,663	26,649	14,371	13,869
Investment	4,625	4,301	4,118	3,045	1,418	1,184
Empowerment of Disabled Persons (formally Special Education Department)	6,754	3,668	3,507	4,802	2,988	2,961
Inter-Provincial Coodrination	227	187	177	212	197	153
	<b>7,042,432</b>	<b>7,734,461</b>	<b>7,010,798</b>	5,972,638	5,859,739	5,445,533
<b><i>Payments of District Governments</i></b>	-	-	223,178	-	-	230,990
<b><i>Payments of District Authorities</i></b>	577,646	535,408	491,578	501,487	468,741	422,837
<b>TOTAL PAYMENTS</b>	<b>7,620,078</b>	<b>8,269,869</b>	<b>7,725,554</b>	<b>6,474,125</b>	<b>6,328,480</b>	<b>6,099,360</b>

The budgeted amounts have been presented on gross-basis and a reonciliation with statement of consolidated receipts and payments (presented on net-basis) is shown in note 32.

The annexed notes 1 to 33 form an integral part of these consolidated financial statements.

# **ISLAMIC REPUBLIC OF PAKISTAN**

## **Notes to the Consolidated Financial Statements**

### **For the Year Ended 30 June 2023**

#### **1. REPORTING ENTITY**

Islamic Republic of Pakistan (the Federation) conducts its operations through Federal Government and its four Provincial Governments including District Governments under their respective Rules of Business. These rules were made pursuant to Article 90 and 99 (for Federal Government) and Article 139 (for Provincial Governments) of the Constitution of the Islamic Republic of Pakistan, 1973 (the Constitution) and envisages Federation as comprising of ministries, divisions and attached departments of Federal and Provincial Governments as the case may be. Financial procedures described in the Constitution that each provincial Government and Federal Government shall maintain a Consolidated Fund and a Public Account. District Governments will also maintain consolidated funds and Public Account in line with Provincial Governments and Federal Government. Each entity shall submit Annual Budget Statement to the concerned Assembly for authorization by the legislature. These consolidated financial statements focus on reporting the budgetary activity of the Federal, Provincial and District Governments for the financial year.

Special purpose authorities/ organisations and all the Government owned corporations/ companies which are required to prepare their financial statements under their specific statute or Companies Ordinance, 1984 are classified as exempt entities. Financial statements of these entities are not included in the consolidated financial statements of the Federation. New investments by the Federation in such entities are capitalized and any grants and subsidies to the entities are classified as an expense of the Federation in the financial year to which they pertain. Return from these entities in the form of dividends or interest is classified as non-tax revenue.

These consolidated financial statements include Federal Government , all Provincial Governments including District Governments. Financial statements of Pakistan Railways are prepared on a basis other than cash and are separately presented.

#### **2. STATEMENT OF COMPLIANCE**

These financial statements have been prepared in accordance with the New Accounting Model (NAM). In December 2000, Auditor General of Pakistan prescribed NAM with the approval of the President of Pakistan under Article 170 of the Constitution of Islamic Republic of Pakistan and the implementation of NAM is an ongoing process. However, Commitment, asset and liability accounting practices have not yet been implemented and memorandum registers for assets and commitments do not exist and accounting of liabilities is not done in accordance with NAM.

#### **3. ACCOUNTING CONVENTION AND BASIS OF CONSOLIDATION**

These consolidated financial statements have been prepared under the cash basis of accounting which recognizes transactions and events only when cash is received or payment is made by the entity. Assets and liabilities in the disclosed notes are on a historical cost basis.

These consolidated financial statements have been prepared as per the requirements of NAM that supports international best practices. Government of Pakistan is moving towards full implementation of Cash Basis IPSAS - Financial Reporting under the Cash Basis of Accounting. The statement of consolidated cash receipts and payments, statement of consolidated cash flows, statement of consolidated comparison of budget and actual amounts by function, statement of consolidated comparison of budget and actual expenditure by division and notes forming parts thereof have been prepared on the format of Cash Basis IPSAS - Financial Reporting under the Cash Basis of Accounting. The statement of cash flows as required by IPSAS 2 - Cash Flow Statement has also been presented, as encouraged by Cash Basis IPSAS.

# ISLAMIC REPUBLIC OF PAKISTAN

## Notes to the Consolidated Financial Statements

### For the Year Ended 30 June 2023

The Consolidated Financial Statements for the financial year 2022-23 have been prepared and presented in order to make a fair presentation of all the relevant financial information without making any change in the fundamentals applied and all policies have been applied on a basis consistent with the previous year.

Material Inter-governmental transactions have been eliminated in consolidation in conformance with para 41 of IPSAS 6 Consolidated Financial Statements and Accounting for Controlled Entities.

#### **4. REPORTING AND BUDGET PERIOD**

The reporting and budget period of these financial statements is the financial year 2022-23 (from 1st July, 2022 to 30th June, 2023).

#### **5. REPORTING CURRENCY**

The reporting currency of these financial statements is Pak Rupee which is the Federation's functional and

#### **6. SIGNIFICANT ACCOUNTING POLICIES**

##### **6.1. Revenue recognition**

Revenue is recognized on the date of receipt of money by the bank or clearance of cheque. Revenue is recognized on a gross basis and any related costs are recorded separately. Receipts representing recovery of any previous overpayment are adjusted against relevant expenditure, if it occurs in the same financial year.

##### **6.2. Recognition of expenditure**

Expenditure is recognized on the date when payment is made or cheque is issued. Policies for recognition of

###### **a) Payments made through cheque**

Expenditure is recognized on the date the cheque is issued.

###### **b) Payments directly in bank accounts**

Expenditure is recognized on the date, payment advice is issued to the bank.

###### **c) Direct payments by State Bank of Pakistan (SBP)**

Expenditure is recognized on the date when State Bank of Pakistan advises repayment of loans and other direct payments to the relevant accounting office.

###### **d) Imprest payments**

Expenditure is recognized when the required claim vouchers are submitted and imprest account is reimbursed.

# ISLAMIC REPUBLIC OF PAKISTAN

## Notes to the Consolidated Financial Statements

### For the Year Ended 30 June 2023

#### 6.3. Foreign currency transactions

Cash receipts and payments arising from transactions in foreign currencies are recorded in Pak Rupee by applying to the foreign currency amount the exchange rate between the Pak Rupee and the foreign currency at the date of the receipts and payments. Exchange differences arising on settlement of these transactions are recognized in the statement of cash receipts and payments, but are not disclosed separately.

#### 6.4. Employee benefits

The Federation has following plans for its employees:

##### a) General Provident Fund

An employee compulsory subscribe to the General Provident Fund from the date of appointment and monthly subscription is made by way of deduction from the monthly payroll at a uniform rate of subscription, as advised by the Government for a financial year as laid down in the Provident Funds Act (XIX of 1925) and General Provident Fund Rules. This amount is remained with the Government till the final settlement at the end of service. The Government pays interest on provident fund balance and is recorded as expenditure in the financial year.

##### b) Pension

It is the entitlement of Government employees to a stream of payments after they retire from service. No liability for pension is recognized in the financial statements and pension payments made during the year are recorded as expenditure.

##### c) Encashment of leave

This represents liability arising form entitlements to the various forms of leave earned by Government

#### 6.5. Investments

Investments are initially measured at cost being the fair value of consideration given plus transaction costs that are directly attributable to their acquisition.

Subsequent to initial recognition, investments are carried at historical cost. Dividend received against investments are recognized when received in the Federal Consolidated Fund.

#### 6.6. Cash and cash equivalents

For the purpose of cash flow statement, cash and cash equivalents comprise cash with State Bank of Pakistan and treasuries (which is subject to complete bank/ public accounts reconciliation).

#### 6.7. Reporting on net basis

Floating debt includes treasury bills auctioned by the government in which the turnover is quick, the amounts are large and maturities are short. These have been reported on a net basis in compliance with IPSAS Cash Basis. A reconciliation of gross and net amounts is presented in note 31 to the financial statements.

# ISLAMIC REPUBLIC OF PAKISTAN

## Notes to the Consolidated Financial Statements

### For the Year Ended 30 June 2023

#### 6.8. Liability

Liabilities are future sacrifices of economic benefits that the Federation is presently obliged to make as a result of the past transaction. All liabilities are recorded at historical cash value.

#### 6.9. Public Debt

Public Debt comprise cash inflows from banks, similar lending agencies, commercial institutions and amounts owing in respect of non-cash assistance provided by third parties and foreign borrowings. All debts raised are classified as either floating or permanent debts depending on the nature of the transaction.

#### 6.10. Assets

Assets are future economic benefits controlled by the Federation as a result of past transactions or other past events. All Financial Assets are recorded at cost and disclosed separately. Non Financial assets acquired from non development budget are expensed out in the same financial year.

#### 6.11. Loans and advances

These include loans and advances due from autonomous bodies, financial and non-financial institutions, government servants for house building, purchase of conveyance and other loans. Loans to government servants are interest bearing and interest is calculated in accordance with the General Financial Rules.

#### 6.12. Payments by third parties

The Federation also benefits from goods and services purchased on its behalf as a result of cash payments made by the third parties during the period by way of loans and contributions, in the shape of grants and aid. The payments made by the third parties do not constitute cash receipts or payments controlled by the Federation as defined in the Cash Basis IPSAS - Financial Reporting under the Cash Basis of Accounting but do benefit the Federation, as the Federation does not receive cash (including cash equivalents) directly from, or gain control of the bank accounts or similar facility established for its benefit by, the third parties. Payments by third parties, if any, are disclosed in the payments by third parties column on the face of statement of cash receipts and payments and notes to the financial statements.

**ISLAMIC REPUBLIC OF PAKISTAN**  
**Notes to the Consolidated Financial Statements**  
**For the Year Ended 30 June 2023**

	<i>Note</i>	2022-23 Rupees in Million	2021-22 Rupees in Million
<b>7. TAXATION</b>			
Income Tax	7.1	3,213,443	2,272,800
Sales Tax	7.2	2,811,828	2,704,476
Customs	7.3	917,893	1,010,692
Federal Excise	7.4	378,048	319,006
Others		443,595	435,971
		<b>7,764,807</b>	<b>6,742,945</b>

7.1. The Federal levy on income (Income Tax), with effect from July 01, 2002, is governed by the Income Tax Ordinance, 2001 and Income Tax Rules, 2002. It is an annual charge on the taxable income for a tax year, if it exceeds the maximum amount that is not chargeable to tax. Tax rates and method of calculating taxable income varies with fiscal status of the tax payer. The broad categories of taxpayers include companies, non salaried individuals, association of persons, Hindu undivided families and salaried individuals.

7.2. Sales Tax is a tax on consumption, levied on manufacturers and retailers as well as on the importers, wholesalers, distributors, dealers and specified services ranging from @ 17 % to 22 %. However, all the exports and other goods/ items mentioned in the fifth schedule to Sales Tax Act, 1990 or in notifications issued under section 4 of the Act are chargeable to tax @ 0%.

7.3. Goods imported into Pakistan are liable to custom duties at the rates specified in the first schedule to the Customs Act, 1969 (IV of 1969).

7.4. The Federal excise duty is leviable under the Federal Excise Act, 2005 on excisable goods produced or manufactured in Pakistan or imported into Pakistan or such goods as the Federal Government may, by notification in the official Gazette, specify, as are produced or manufactured in the non-tariff areas and are brought to the tariff areas for sale or consumption therein; and services, provided or rendered in Pakistan.

	<i>Note</i>	2022-23 Rupees in Million	2021-22 Rupees in Million
<b>8. GENERAL ADMINISTRATION RECEIPTS</b>			
Fiscal Administration		7,142	6,263
Community Services		8,439	8,451
Social Services		17,457	9,683
Economic Regulations		1,967	2,492
Law and Order		13,282	12,642
Organs of State		1,373	5,098
Statistics		19	53
		<b>49,679</b>	<b>44,682</b>

**9. ECONOMIC SERVICES RECEIPTS**

Cooperation, Irrigation, Embankment, Drainage	5,124	4,902
Food and Agriculture	4,089	2,975
Fisheries and Animal Husbandry	2,701	3,012
Receipts under Oilfields and Mineral Development Act	1,930	1,083
Forest and Irrigation	1,785	2,252
Others	49,572	34,286
	<b>65,201</b>	<b>48,510</b>

**ISLAMIC REPUBLIC OF PAKISTAN**  
**Notes to the Consolidated Financial Statements**  
**For the Year Ended 30 June 2023**

	2022-23 Rupees in Million	2021-22 Rupees in Million
<b>10. DEFENCE SERVICES RECEIPTS</b>		
Military Engineering Services	4,796	4,637
Air Force	4,030	2,922
Purchase and sale of stores, equipment and animals	2,295	2,686
Defence Services Others	1,874	1,137
Receipts on Certain Measures of Inter-Services Nature	1,826	1,487
Pakistan Navy	1,803	1,211
Ordinance and Clothing Factories	1,545	1,475
Administrative Services	1,429	838
Military Farms	962	856
Procurement, Research & Product Development	634	479
<b>10.1</b>	<b>21,194</b>	<b>17,728</b>

**10.1** Defence services receipts mainly represent receipts realized on account of service charges in accordance with the protocol agreements, dues from civil agencies, sale & auction of obsolete stores, charges realized on account of use of army aviation facilities and leave salary etc. of armed forces personnel on deputation abroad.

	<i>Note</i>	2022-23 Rupees in Million	2021-22 Rupees in Million
<b>11. DEVELOPMENT SURCHARGE AND ROYALTIES</b>			
Petroleum Development Levy	11.1	579,893	127,530
Development Surcharge on Gas	11.2	10,672	20,372
Royalty on Crude Oil	11.3	51,643	45,138
Royalty on Natural Gas	11.3	69,109	50,929
Discount Retained on Local Crude Price	11.4	23,081	16,504
Gas infrastructure development cess		10,940	18,619
Windfall Levy on Crude Oil		27,731	14,397
Petroleum Levy on LPG		3,419	3,659
Mineral Royalties from Sandak		1,881	1,692
Mineral Royalties from Duddar		1,449	-
Mineral Royalties from Chamalang		6	23
Mineral Royalties		1,219	2,279
		<b>781,043</b>	<b>301,142</b>

**11.1.** Petroleum development levy is imposed through Finance Ordinance, 2001 at per litter price of various selected products notified by the Federation.

**11.2.** The development surcharge on natural gas is levied under the Natural Gas Development Surcharge Ordinance, 1967. In pursuance of the said ordinance, the federal government has to fix the sale price for the consumers and prescribe a price for the gas companies. The difference between the two prices is the margin available to the government as development surcharge. The surcharge on natural gas is transferred to the provinces according to the production of gas in a province.

**11.3.** Royalty on crude oil and natural gas is received under Pakistan Petroleum Production Rules, 1949 at the rate of 12.5% on the well-head value of production.

**11.4.** Discount retained on local crude price is received from oil exploration companies selling petroleum products to refineries on the basis of prices prevailing at international markets. The profit margin available between sale price and cost of production is shared by exploration companies and Federal Government.

**ISLAMIC REPUBLIC OF PAKISTAN**  
**Notes to the Consolidated Financial Statements**  
**For the Year Ended 30 June 2023**

	<i>Note</i>	2022-23 Rupees in Million	2021-22 Rupees in Million
<b>12. INTEREST ON LOANS AND ADVANCES</b>			
Interest on Domestic Loans		202,438	94,436
Interest on Loans and Advances to Govt. Servants		374	323
Loans and Advances - Others		6,886	3,406
		<u>209,698</u>	<u>98,165</u>
<b>13. DIVIDEND AND PROFIT SHARE</b>			
Dividends Receipts	13.1	73,667	61,913
Profit Share	13.2	464,108	598,006
		<u>537,775</u>	<u>659,919</u>
<b>13.1. Financial Institution</b>			
State Life Insurance Corporation		2,000	1,720
Pakistan Re-insurance Corporation		903	306
National Investment Trust		292	94
Pak-Iran Joint Investment Company		175	75
Pak-Oman Investments		154	185
Pakistan Mortgage Refinance Company Limited (PMRCL)		135	-
Pak-Brunei Investment Company		-	150
Others		-	10
		3,659	2,540
<b>Non-Financial Institution</b>			
Oil and Gas Development Company Limited (OGDCL)		26,771	20,731
Pak-Arab Refinery		22,020	6,136
Government Holding (Pvt.) Limited		5,000	5,000
Mari Petroleum Company Limited		4,750	3,360
Pakistan Petroleum Limited		2,755	6,429
Sui Northern Gas Pipelines (Pakistan) Limited (SNGPL)		1,507	1,206
Pakistan National Shipping Corporation		1,156	347
Trading Corporation of Pakistan		390	-
National Fertilizer Corporation		200	100
Pakistan Mineral Development Corporation		200	120
Fauji Fertilizer Company Limited		114	132
Pakistan State Oil Company Limited (PSO)		-	1,055
Others		5,145	14,757
		<u>70,008</u>	<u>59,373</u>
		<u>73,667</u>	<u>61,913</u>

**ISLAMIC REPUBLIC OF PAKISTAN**  
**Notes to the Consolidated Financial Statements**  
**For the Year Ended 30 June 2023**

	<i>Note</i>	2022-23 Rupees in Million	2021-22 Rupees in Million
<b>13.2. Profit Share</b>			
State Bank of Pakistan (SBP)	<i>13.2.1</i>	371,186	473,574
Pakistan Telecommunication Authority (PTA)		87,382	102,542
Electricity		4,900	21,000
Others		640	890
		<u>464,108</u>	<u>598,006</u>
<i>13.2.1</i> The share of profits from the State Bank of Pakistan represents distributable profits to the Federal Government against the appropriation of net profits of the bank.			
<b>14. DEVELOPMENT GRANTS</b>			
	<i>Note</i>	2022-23 Rupees in Million	2021-22 Rupees in Million
Controlled by the Government	<i>14.1</i>	8,002	9,367
Third-Party Receipts	<i>14.2</i>	95	2,010
		<u>8,097</u>	<u>11,377</u>
<b>14.1 Controlled by the Government</b>			
<b><u>Foreign Governments</u></b>			
USA		1,224	-
Japan		821	-
Italy		227	-
Germany		20	65
China		-	204
		<u>2,292</u>	<u>269</u>
<b><u>Foreign Organizations</u></b>			
Expanded Programme on Immunization (EPI)		-	3,230
United States Agency for International Development (USAID)		2,679	3,007
Multi-Donor Trust Funds (MDTFs)		2,728	2,627
Asian Development Bank (ADB)		303	232
Others		-	2
		<u>5,710</u>	<u>9,098</u>
		<u>8,002</u>	<u>9,367</u>
<b>14.2 Third-Party Receipts</b>			
International Bank for Reconstruction and Development (IBRD) -Multi-Donor Trust Funds (MDTFs)		75	574
Germany		20	-
Others		-	1,436
		<u>95</u>	<u>2,010</u>

**ISLAMIC REPUBLIC OF PAKISTAN**  
**Notes to the Consolidated Financial Statements**  
**For the Year Ended 30 June 2023**

	<i>Note</i>	2022-23 Rupees in Million	2021-22 Rupees in Million
<b>15. FOREIGN DEBT - RECEIPTS</b>			
Controlled by the Government	<i>15.1</i>	2,696,985	2,850,016
Third-Party Payments	<i>15.2</i>	219,121	244,895
		<u>2,916,106</u>	<u>3,094,911</u>
<b>15.1 <u>Controlled by the Government</u></b>			
Chinese Loan		967,473	27,880
Asian Development Bank (ADB)		463,955	264,405
International Development Association (IDA), World Bank		409,777	272,612
Saudi Arabia		293,893	607,516
International Monetary Fund (IMF)		256,433	184,544
Asian Infrastructure Investment Bank (AIIB)		121,616	8,317
Naya Pakistan Certificate		83,587	163,554
Loans from International Bank for Re-construction and Development (IBRD)		52,499	41,166
Turkey		18,268	10,169
Islamic Development Bank ST (IDB)		11,357	243,782
International Fund for Agricultural Development (IFAD)		9,620	7,780
Islamic Development Bank		3,684	14,183
Standard Chartered Bank, London		1,722	-
French Credit		620	1,899
Korea		-	903
China Development Bank		-	233,047
Dubai Bank		-	344,086
INPCC Limited		-	237,436
Naya Pak Euro Bond		-	165,788
The United Arab Emirates (UAE)		-	9,537
Organization of the Petroleum Exporting Countries (OPEC)		-	9,559
Others		2,481	1,853
		<u>2,696,985</u>	<u>2,850,016</u>
<b>15.2 <u>Third-Party Payments</u></b>			
International Development Association (IDA), World Bank		76,190	33,535
Asian Development Bank (ADB)		72,743	149,444
Chinese Loan		33,589	27,880
Exam Bank , China		10,563	-
Korea		6,883	903
Asian Infrastructure Investment Bank (AIIB)		5,959	6,174
French Credit		4,514	1,523
International Bank for Re-construction and Development (IBRD)		4,370	10,678
Islamic Development Bank ST (IDB)		3,684	12,415
Yen Credit from Japan		301	670
Germany		228	1,162
JBIC Japan Bank for International Cooperation		71	-
Kuwait		15	19
International Fund for Agricultural Development (IFAD)		11	306,691
Saudi Arabia		-	185
		<u>219,121</u>	<u>244,895</u>

**ISLAMIC REPUBLIC OF PAKISTAN**  
**Notes to the Consolidated Financial Statements**  
**For the Year Ended 30 June 2023**

	<i>Note</i>	2022-23 Rupees in Million	2021-22 Rupees in Million
<b>16. DOMESTIC PERMANENT DEBT - RECEIPTS</b>			
Pakistan Investment Bonds		6,406,109	4,373,978
Sukuk		867,474	1,633,395
Premium Prize Bonds		12,402	25,004
Others		-	492,696
		<u>7,285,985</u>	<u>6,525,073</u>
<b>17. DOMESTIC FLOATING DEBT - NET</b>			
<i>Floating Debt- Receipts ( gross )</i>			
Market Treasury Bills (Auction) - Federal Government		25,149,556	17,929,458
Ways and Means/ Cash Credit Accommodation from SBP ( Provincial Governments only		715,612	464,854
National Prize Bonds - Federal Government		20,627	6,048
		25,885,795	18,400,360
<i>Floating Debt- Payments ( gross )</i>			
Market Treasury Bills (Auction) - Federal Government		22,622,568	17,857,464
National Prize Bonds - Federal Government		9,755	105,590
Ways and Means/ Cash Credit Accommodation from SBP ( Provincial Governments only )		905,525	230,467
		23,537,848	18,193,521
<b>Domestic floating debt - net</b>		<u>2,347,947</u>	<u>206,839</u>
<b>18. PRIVATIZATION PROCEEDS</b>			
Others		<u>-</u>	<u>-</u>
<b>19. RECOVERY OF LOANS AND ADVANCES</b>			
Provinces		229,206	(13)
Non-Financial Institution		28,845	16,591
Financial Institution		414	100
Government Servants		10,804	10,046
Others		6,594	5,804
		<u>275,863</u>	<u>32,528</u>
<b>20. TRADING ACTIVITIES</b>			
Sale of Wheat and Rice		675,608	361,483
Pakistan Post Office - Receipts		7,132	16,045
Subsidies on Wheat		5,000	10,005
Others		12	74
		<u>687,752</u>	<u>387,607</u>

**ISLAMIC REPUBLIC OF PAKISTAN**  
**Notes to the Consolidated Financial Statements**  
**For the Year Ended 30 June 2023**

	<i>Note</i>	2022-23 Rupees in Million	2021-22 Rupees in Million
<b>21. RECEIPTS OF DISTRICT GOVERNMENT</b>			
Miscellaneous Receipts		1,433	1,647
Receipts from Civil Administration and Other Functions		772	1
Indirect Taxes		-	1
Direct Taxes		(3)	-
		<b>2,202</b>	<b>1,649</b>
<b>22. SALARIES AND EMPLOYEE BENEFITS</b>			
Pay of Officers		259,827	180,734
Pay of Other Staff		610,190	412,881
Regular Allowances		1,329,244	1,336,043
Retirement Benefits		1,353,506	1,114,747
		<b>3,552,767</b>	<b>3,044,405</b>
<b>23. PRINCIPAL REPAYMENTS OF DEBT</b>			
<b><i>Foreign Debt</i></b>			
Commercial Banks		1,438,767	925,431
Islamic Development Bank (ST) (IDB)		335,682	112,366
Sukuk Bonds		223,941	-
Asian Development Bank		218,660	149,330
Chinese Loan		214,195	64,496
Saudi Arabia		173,561	22,106
Naya Pakistan Certificate		153,646	161,274
International Development Association ( IDA )		150,504	111,811
Yen Credit from Japan		105,129	38,503
French Credit		64,185	21,213
German Loan		30,003	10,289
International Bank for Re-construction and Development ( IBRD)		25,952	17,548
Korea		21,538	6,119
United States Agency for International Development (USAID)		17,863	5,799
CCC (USA)		17,332	-
Sweden		6,471	2,122
Switzerland		4,820	1,092
Kuwait		4,176	2,480
Canada		3,768	1,235
International Fund for Agricultural Development (IFAD)		2,290	1,687
Organization of the Petroleum Exporting Countries (OPEC)		2,230	1,581
Euro Bond		-	170,713
Others		26,377	15,166
		<b>3,241,090</b>	<b>1,842,361</b>
<b><i>Domestic Debt</i></b>			
<b><i>Permanent Debt</i></b>			
Pakistan Investment Bonds		2,416,762	1,677,002
Bai Muajjal		23,792	183,161
Premium Prize Bonds		14,190	12,330
Pakistan Bano Certificates		4,088	3,713
Special U.S. Dollar Bonds		154	6
		<b>2,458,986</b>	<b>1,876,212</b>
<b><i>Floating Debt</i></b>			
		-	-
		<b>5,700,076</b>	<b>3,718,573</b>

**ISLAMIC REPUBLIC OF PAKISTAN**  
**Notes to the Consolidated Financial Statements**  
**For the Year Ended 30 June 2023**

	<i>Note</i>	2022-23 Rupees in Million	2021-22 Rupees in Million
<b>24. SERVICING OF DEBT</b>			
Controlled by the Government	24.1	5,865,618	3,297,985
Third-Party Payments	25.2	935	-
		<u>5,866,553</u>	<u>3,297,985</u>
<b>24.1 Controlled by the Government</b>			
Domestic Debt		5,027,827	2,904,616
Foreign Debt		810,034	380,789
General Provident Fund		27,249	12,248
Food Account		508	332
		<u>5,865,618</u>	<u>3,297,985</u>
<b>24.2 Third-Party Payments</b>			
Asian Development Bank (ADB)		922	-
Others		13	-
		<u>935</u>	<u>-</u>
<b>25. LOANS AND ADVANCES</b>			
Controlled by the Government	25.1	392,828	386,922
Third-Party Payments	25.2	140,828	138,424
		<u>533,656</u>	<u>525,346</u>
<b>25.1 Controlled by the Government</b>			
<b>Revenue Expenditure</b>		-	-
<b>Capital Expenditure</b>			
Provincial Govt		124,090	133,663
National Highway Authority		119,828	80,093
Pakistan International Airlines		15,000	21,850
Private Sector		-	41,486
Financial Institutions		-	821
Non-Financial Institutions		99,581	97,891
Government Employees	25.1.1	12,634	11,118
Others		21,695	-
		<u>392,828</u>	<u>386,922</u>
<b>25.1.1 Federation Employees</b>			
House Building Advance		9,929	8,491
Motor Car Advance		2,266	2,186
Motor Cycle Advance		427	436
Cycle Advance		12	5
	25.1.1.1	<u>12,634</u>	<u>11,118</u>

25.1.1. Advances to Federation employees are provided according to Rule 252, 253, 256, 262 and 263 of the General Financial Rules as per their entitlements.

**ISLAMIC REPUBLIC OF PAKISTAN**  
**Notes to the Consolidated Financial Statements**  
**For the Year Ended 30 June 2023**

	<i>Note</i>	2022-23 Rupees in Million	2021-22 Rupees in Million
<b>25.2 <u>Third-Party Payments</u></b>			
Chinese Loan		<b>33,590</b>	27,880
Asian Development Bank (ADB)		<b>48,944</b>	59,010
International Development Association (IDA), World Bank		<b>36,760</b>	28,501
International Bank for Re-construction and Development (IBRD)		<b>4,369</b>	10,677
France		<b>4,514</b>	1,522
Korea		<b>2,489</b>	819
Asian Infrastructure Investment Bank (AIIB)		<b>5,959</b>	6,174
Islamic Development Bank ST (IDB)		<b>3,684</b>	1,515
International Fund for Agricultural Development (IFAD)		-	307
Saudi Arabia		-	185
Germany		<b>219</b>	1,162
Others		<b>300</b>	672
		<b><u>140,828</u></b>	<b><u>138,424</u></b>
<b>26. INVESTMENTS - PAYMENTS</b>			
Independent Power Producers (IPPs)		<b>93,438</b>	344,764
PERF		<b>52,726</b>	-
Distribution Company (DISCO) - Electricity		<b>35,000</b>	2,164
Pakistan Railways ( PR )		<b>25,327</b>	14,592
Islamic Development Bank (IsDB)		<b>2,593</b>	1,172
International Bank for Reconstruction and Development (IBRD)		<b>1,997</b>	1,200
International Finance Corporation (IFC)		<b>1,583</b>	1,510
Export Import Bank of Pakistan (EXIM Bank)		<b>1,000</b>	1,000
Others		<b>17,569</b>	22,443
		<b><u>231,233</u></b>	<b><u>388,845</u></b>
<b>27. PAYMENTS OF DISTRICT GOVERNMENTS</b>			
Revenue Expenditure	<i>27.1</i>	<b>221,338</b>	227,216
Capital Expenditure	<i>27.2</i>	<b>1,840</b>	3,774
		<b><u>223,178</u></b>	<b><u>230,990</u></b>
<b>27.1 Revenue Expenditure</b>			
Education Affairs and Services		<b>196,804</b>	173,151
Health Affairs and Services		<b>15</b>	33,362
Economic Affairs		<b>9,782</b>	7,843
General Public Service		<b>8,966</b>	8,000
Housing and Community Amenities		<b>1,261</b>	1,201
Social Protection		<b>3,558</b>	3,056
Public Order and Safety Affairs		<b>17</b>	14
Recreation, Culture and Religion		<b>935</b>	589
		<b><u>221,338</u></b>	<b><u>227,216</u></b>

**ISLAMIC REPUBLIC OF PAKISTAN**  
**Notes to the Consolidated Financial Statements**  
**For the Year Ended 30 June 2023**

	<i>Note</i>	2022-23 Rupees in Million	2021-22 Rupees in Million
<b>27.2 Capital Expenditure</b>			
Economic Affairs		39	35
General Public Service		832	2,072
Housing and Community Amenities		84	54
Environment Protection		30	237
Social Protection		23	-
Education Affairs and Services		807	36
Recreation, Culture and Religion		-	1,252
Public Order and Safety Affairs		-	68
Health Affairs & Services		25	20
		<u>1,840</u>	<u>3,774</u>

**28. NET PAYMENTS OUT OF PUBLIC ACCOUNT**

***Receipts***

Other Public Accounts	43,842,676	37,008,782
National Saving Schemes	1,835,210	3,600,654
Deposits	1,337,686	994,207
State Provident Fund	241,110	184,109
	<u>47,256,682</u>	<u>41,787,752</u>

***Payments***

Other Public Accounts	(43,748,181)	(37,133,384)
National Saving Schemes	(2,261,238)	(3,776,226)
Deposits	(1,224,616)	(999,447)
State Provident Fund	(167,966)	(162,282)
	<u>(47,402,001)</u>	<u>(42,071,339)</u>
	<b>28.1 &amp; 28.2</b>	
	<u>(145,319)</u>	<u>(283,587)</u>

28.1 The public account consists of those moneys received by the Federation for which it has a fiduciary duty, but not at liberty to appropriate for the general services of Government, unless provided by legislation. The balances in the public account are carried forward at year end, to be used for the specific purpose for which they are established.

28.2 The Government wise public account balances is presented in schedule 03 to the consolidated statements.

**ISLAMIC REPUBLIC OF PAKISTAN**  
**Notes to the Consolidated Financial Statements**  
**For the Year Ended 30 June 2023**

		2022-23 Rupees in Million	2021-22 Rupees in Million
<b>29. CASH AT BANK AND TREASURIES</b>			
Cash balances with State Bank of Pakistan (SBP)	<b>29.1</b>	<b>1,309,811</b>	1,494,478
Cash balance with Treasuries		<b>(245)</b>	<b>(255)</b>
		<b><u>1,309,566</u></b>	<b><u>1,494,223</u></b>
<b>29.1 Cash with State Bank of Pakistan (SBP)</b>			
Federal Government's Balance		<b>656,826</b>	930,746
Provincial Governments' Balance		<b>619,454</b>	525,363
District Governments' Balance		<b>8,886</b>	11,362
District Authority' Balance		<b>24,645</b>	27,007
		<b><u>1,309,811</u></b>	<b><u>1,494,478</u></b>
<b>30. ASSETS AND LIABILITIES</b>			
<i>Assets</i>			
Long Term Assets		<b>12,496,685</b>	10,909,468
Investments		<b>2,207,831</b>	1,971,198
Loans and Advances		<b>5,053,079</b>	4,642,516
Current Assets		<b>76,252</b>	76,731
Cash at Bank and Treasuries		<b>1,309,567</b>	1,494,223
	<b>30.1</b>	<b><u>21,143,414</u></b>	<b><u>19,094,136</u></b>
<i>Liabilities and Equity</i>			
Public Debt		<b>44,624,038</b>	37,627,002
Special Deposits and Trust Accounts		<b>3,949,955</b>	4,122,819
Deferred liabilities		<b>416,910</b>	381,247
Capital Receipts		<b>289,112</b>	289,112
Residual Equity		<b>(28,197,201)</b>	(23,528,916)
Current Liabilities		<b>60,600</b>	202,863
Trust Account		<b>-</b>	-
	<b>30.1</b>	<b><u>21,143,414</u></b>	<b><u>19,094,127</u></b>

**30.1** These financial statements have been prepared under cash basis of accounting, the information of assets and liabilities have been presented on the basis of limited records as explained in note 2 and these are not mandatory but encouraged disclosures as per Cash Basis IPSAS.

**ISLAMIC REPUBLIC OF PAKISTAN**  
**Notes to the Consolidated Financial Statements**  
**For the Year Ended 30 June 2023**

	<i>Note</i>	2022-23 Rupees in Million	2021-22 Rupees in Million
<b>31. OFF-BALANCE SHEET ASSETS - PENSION SCHEMES &amp; DEVELOPMENT FUNDS</b>			
<i>Khyber Pakhtunkhwa</i>			
General Provident - Investment Fund	<i>31.1</i>	92,857	92,857
Pension Fund	<i>31.2</i>	48,270	48,270
Hydel Development Fund	<i>31.3</i>	3,354	3,354
Oil & Gas Development Khyber Pakhtunkhwa		1,600	1,100
		<b>146,081</b>	145,581
<i>Balochistan</i>			
General Provident Fund		21,386	18,353
Benevolent Fund		18,297	19,682
Pension Fund		17,647	16,391
Balochistan Education Endowment Fund		9,850	8,930
Balochistan Awami Endowment Fund		6,234	4,200
Others		26,879	26,902
	<i>31.4</i>	<b>100,293</b>	94,458
		<b>246,374</b>	<b>240,039</b>

**31.1** The Fund was established under Khyber Pakhtunkhwa, General Provident Investment Fund Act, 1999 for employee retirement benefits. The Fund is governed by a management board, headed by the Chief Secretary to the Government of Khyber Pakhtunkhwa. The fund is increased quarterly through the net-receipt of the General Provident fund contributions. The Board shall invest the funds in Government Securities, National Saving Schemes, Profit Bearing Deposits in Banks or as the Board may think beneficial.

**31.2** The Fund was established under Khyber Pakhtunkhwa, Pension Fund Act, 1999 for employee retirement benefits. The Fund is governed by a the management board, headed by the Chief Secretary to the Government of Khyber Pakhtunkhwa. The Government contributes each year to the Pension Fund to meet its liability towards its pensioners.

**31.3** The Fund was established by the Government of Khyber Pakhtunkhwa during 1992 for development of hydel electricity in the Province. The Fund was provided legal cover through promulgation of Hydel Development Fund Ordinance 2001. The Government of Khyber Pakhtunkhwa makes the annual contribution to the Fund. The Fund is governed by a management board, headed by the Chief Minister, Khyber Pakhtunkhwa.

**31.4** The Government of Balochistan has enacted Investment Acts for General Provident Fund, Pension Fund, Endowment Fund, Benevolent Funds and Group Insurance Fund to meet its Public Account Liability.

**ISLAMIC REPUBLIC OF PAKISTAN**  
**Notes to the Consolidated Financial Statements**  
**For the Year Ended 30 June 2023**

**32 COMPARISON OF BUDGET AND ACTUAL AMOUNTS ( GROSS VS. NET FIGURES)**

The approved budget is developed on the same accounting basis (cash basis), functional classification basis and for the same period as for the consolidated financial statements. It encompasses the same entities as the consolidated financial statements – as identified in note 1.

The Statements of consolidated Comparison of Budgeted and Actual Amounts by Function, by Division/Department are presented on a gross basis, whereas receipts and payments of floating debt in the Statement of consolidated Cash Receipts and Payments have been netted-off as explained in note 3 and note 6.7. In Provincial Government Accounts, District transfers, Inter-government transactions' elimination and other adjustments are also netted-off. For all of these items, a reconciliation is presented below:

	<i>Note</i>	2022-23 Rupees in Million	2021-22 Rupees in Million
<b><u>RECEIPTS:</u></b>			
Actual Receipts in the <b>Statement of Comparison of Consolidated Budget and Actual Amounts by Function</b> (presented on gross basis)		<b>48,090,403</b>	37,841,695
Add: Floating debt-net	<i>17</i>	<b>2,347,947</b>	206,839
Less : Floating debt receipts	<i>17</i>	<b>(25,885,795)</b>	(18,400,360)
Less: Grants from Provincial Governments		<b>(703,970)</b>	(654,413)
Less: Inter-Government Transactions' elimination		<b>(711,963)</b>	(695,934)
Less: Errors at consolidation (rounding-off)		<b>(3)</b>	(1)
Actual Receipts in the <b>Statement of Cash Receipts and Payments</b> including third-party payments (presented on net-basis)		<b>23,136,619</b>	18,297,826
<b><u>PAYMENTS:</u></b>			
Actual Payments in the <b>Statements of Comparison of Consolidated Budget &amp; Actual Amounts by Function, Actual Expenditure by Division and Appropriation of grants by object</b> (presented on gross basis)		<b>48,129,737</b>	37,308,213
Less : Floating debt payments	<i>17</i>	<b>(23,537,848)</b>	(18,193,521)
Less: Transfer to District Government / Authorities		<b>(703,970)</b>	(654,413)
Less: Inter-Government Transactions' elimination		<b>(711,963)</b>	(695,934)
Add/ Less: Errors at consolidation (rounding-off)		<b>1</b>	-
Actual Payments in the <b>Statement of Cash Receipts and Payments</b> including third-party payments (presented on net-basis)		<b>23,175,957</b>	17,764,345

**33. GENERAL**

**33.1. Level of Precision**

Figures in these consolidated financial statements have been rounded-off to the nearest million of rupees, unless otherwise stated.

**33.2. Corresponding Figures**

Corresponding figures, wherever necessary, have been rearranged and reclassified for the purposes of comparison.

**ISLAMIC REPUBLIC OF PAKISTAN**  
**CONSOLIDATED FUND**  
**STATEMENT OF RECEIPTS - MINOR HEAD WISE**  
**For the Year Ended 30 June 2023**

Schedule No. 01

( Rupees in million )

Major/ Minor Heads	Year 2022-23										Year 2021-22											
	Federal Govt.	Punjab			Sindh		KPK		Balochistan			Federal Govt.	Punjab			Sindh		KPK		Balochistan		
		Prov. Govt.	Education Authority	Health Authority	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	Prov. Govt.		Education Authority	Health Authority	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.
<b>B-TAX REVENUE</b>																						
<b>B01- DIRECT TAXES</b>																						
B011- Taxes on Income	3,210,394	941,816	-	-	446,409	-	299,735	-	156,207	-	2,269,859	649,218	-	-	307,751	-	204,942	-	110,176	-	-	
B012- Wealth Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B013- Property Tax	489	6,058	-	-	370	-	624	-	305	-	470	4,469	-	-	940	-	(56)	-	307	-	-	
B014- Land Revenue	1,281	19,246	-	-	304	-	1,579	-	414	-	1,929	21,999	-	-	306	-	2,889	-	773	-	-	
B015- Workers Welfare Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B016- Tax on Profession, Trades and Callings	89	1,140	2	-	231	-	765	(3)	45	-	123	1,068	4	(1)	1,275	-	129	-	27	-	-	
B017- Capital Value Tax on Immoveable Property	1,545	47	-	-	905	-	2	-	240	-	105	49	-	-	81	-	23	-	156	-	-	
B018- Capital Value Tax on Moveable Assets	8,561	1,905	-	-	-	-	595	-	12	-	-	115	-	-	-	-	36	-	29	-	-	
B019- Other Direct Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total:B01- Direct Taxes</b>	<b>3,222,359</b>	<b>970,211</b>	<b>2</b>	<b>-</b>	<b>448,219</b>	<b>-</b>	<b>303,300</b>	<b>(3)</b>	<b>157,223</b>	<b>-</b>	<b>2,272,486</b>	<b>676,917</b>	<b>4</b>	<b>(1)</b>	<b>310,353</b>	<b>-</b>	<b>207,963</b>	<b>-</b>	<b>111,468</b>	<b>-</b>	<b>-</b>	
<b>B02-INDIRECT TAXES:</b>																						
B020- Sea Customs	443,134	-	-	-	128,183	-	-	-	-	-	513,372	-	-	-	134,315	-	-	-	-	-	-	
B021- Land Customs	512,901	270,151	-	-	-	-	86,350	-	55,418	-	520,660	283,073	-	-	-	-	89,598	-	39,700	-	-	
B022- Customs Surcharge	(38,141)	-	-	-	-	-	-	-	-	-	(23,340)	-	-	-	-	-	-	-	-	-	-	
B023- Sales Tax	2,591,450	947,283	3	(13)	529,604	-	264,593	-	176,783	-	2,532,231	910,359	-	19	499,270	-	263,270	-	145,627	-	-	
B024- Federal Excise	361,212	103,618	-	-	49,165	-	32,888	-	18,926	-	311,660	89,255	-	-	42,351	-	28,251	-	17,624	-	-	
B025- Federal Excise on Natural Gas	8,673	254	-	-	4,755	-	1,415	-	1,458	-	8,999	314	-	-	5,752	-	1,478	-	1,651	-	-	
B026- Provincial Excise	255	2,620	-	-	6,116	-	35	-	850	-	246	2,338	-	-	5,742	-	40	-	805	-	-	
B027- Stamp Duty	2,206	46,467	(1)	14	15,039	-	3,393	-	552	-	2,164	50,004	-	(5)	15,820	-	4,909	1	464	-	-	
B028- Motor Vehicles	9,627	18,650	-	-	10,545	-	1,679	-	834	-	12,207	21,343	-	-	12,455	-	1,544	-	880	-	-	
B029- Sale of Opium	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total:B02- Indirect Taxes</b>	<b>3,891,317</b>	<b>1,389,043</b>	<b>2</b>	<b>1</b>	<b>743,407</b>	<b>-</b>	<b>390,353</b>	<b>-</b>	<b>254,821</b>	<b>-</b>	<b>3,878,199</b>	<b>1,356,687</b>	<b>-</b>	<b>14</b>	<b>715,705</b>	<b>-</b>	<b>389,090</b>	<b>1</b>	<b>206,750</b>	<b>-</b>	<b>-</b>	
<b>B03-OTHER INDIRECT TAXES</b>																						
<b>B030-Other Indirect Taxes</b>	3,359	3,896	-	-	76,456	-	6,387	-	3,309	-	4,481	5,462	-	-	84,931	-	4,960	-	2,664	-	-	
<b>Total: B03-Other Indirect Taxes</b>	<b>3,359</b>	<b>3,896</b>	<b>-</b>	<b>-</b>	<b>76,456</b>	<b>-</b>	<b>6,387</b>	<b>-</b>	<b>3,309</b>	<b>-</b>	<b>4,481</b>	<b>5,462</b>	<b>-</b>	<b>-</b>	<b>84,931</b>	<b>-</b>	<b>4,960</b>	<b>-</b>	<b>2,664</b>	<b>-</b>	<b>-</b>	
<b>Total:Gross Tax Receipts</b>	<b>7,117,035</b>	<b>2,363,150</b>	<b>4</b>	<b>1</b>	<b>1,268,082</b>	<b>-</b>	<b>700,040</b>	<b>(3)</b>	<b>415,353</b>	<b>-</b>	<b>6,155,166</b>	<b>2,039,066</b>	<b>4</b>	<b>13</b>	<b>1,110,989</b>	<b>-</b>	<b>602,013</b>	<b>1</b>	<b>320,882</b>	<b>-</b>	<b>-</b>	
Less: *Share to Provinces (see detail at Schedule 06)	4,097,393	-	-	-	-	-	-	-	-	-	3,483,519	-	-	-	-	-	-	-	-	-	-	
<b>Net Tax Receipts (detail at Schedule 06)</b>	<b>3,019,642</b>	<b>2,363,150</b>	<b>4</b>	<b>1</b>	<b>1,268,082</b>	<b>-</b>	<b>700,040</b>	<b>(3)</b>	<b>415,353</b>	<b>-</b>	<b>2,671,647</b>	<b>2,039,066</b>	<b>4</b>	<b>13</b>	<b>1,110,989</b>	<b>-</b>	<b>602,013</b>	<b>1</b>	<b>320,882</b>	<b>-</b>	<b>-</b>	

\* The figures of Share of Net Proceed assigned to Provinces have been included.

Major/ Minor Heads	Year 2022-23										Year 2021-22										
	Federal Govt.	Punjab			Sindh		KPK		Balochistan		Federal Govt.	Punjab			Sindh		KPK		Balochistan		
		Prov. Govt.	Education Authority	Health Authority	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.		Prov. Govt.	Education Authority	Health Authority	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	
<b>C-NON-TAX REVENUE</b>																					
<b>C01-Income from Property and Enterprise</b>																					
C010- Profits	88,021	600	-	-	-	-	4,900	-	-	-	103,432	2,280	-	-	-	-	21,000	-	-	-	
C011- State Trading Schemes	-	-	-	-	-	-	63,129	-	11,435	-	12	-	-	-	-	-	69,300	-	4,754	-	
C012- Interest on Loans and Advances to Provinces	61,800	-	-	-	-	-	-	-	-	-	33,580	-	-	-	-	-	-	-	-	-	
C013- Interest on Loans to Distt.	1,956	26	-	-	-	-	-	-	-	-	101	36	-	-	-	-	-	-	-	-	
C014- Interest on Loans and Advances to Financial Institutions	38	-	-	-	-	-	-	-	-	-	49	-	-	-	-	-	-	-	-	-	
C015- Interest on Loans and Advances to Non-Financial Institutions	1,975	721	-	-	-	-	-	-	-	-	3,444	533	-	-	-	-	-	-	-	-	
C016- Interest on Loans and Advances to Govt. Servants	374	-	-	-	-	-	-	-	-	-	323	1	-	-	1	-	-	(1)	-	-	
C017- Interest on Loans and Advances - Others	29,613	-	-	-	-	-	-	-	-	-	12,380	-	-	-	-	-	-	-	-	-	
C018- Interest on Loans - Others	164,045	4	-	-	-	-	390	-	-	-	71,498	4	-	-	-	-	624	-	-	-	
C019- Dividends	68,669	1,500	-	-	-	-	-	-	2,898	-	47,922	500	-	-	1	-	10,007	-	1,201	-	
<b>Total C01-Income from Property &amp; Enterprise</b>	<b>416,491</b>	<b>2,851</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>68,419</b>	<b>-</b>	<b>14,333</b>	<b>-</b>	<b>272,741</b>	<b>3,354</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>100,931</b>	<b>(1)</b>	<b>5,955</b>	<b>-</b>	
<b>C02-Receipts from Civil Administration and Other Functions</b>																					
C021- General Administration Receipts - Organs of State	548	307	-	-	309	-	142	-	67	-	4,440	308	-	-	117	-	131	-	103	-	
C022- General Administration Receipts - Fiscal Admn.	373,781	2,098	-	(1)	1,498	-	758	-	194	-	476,281	1,616	-	1	1,206	-	616	-	118	-	
C023- General Administration Receipts - Economic Regulation	1,293	235	-	-	-	-	35	-	9	-	1,942	224	-	-	8	-	34	-	8	-	
C024- General Administration Receipts - Statistics	19	-	-	-	392	-	-	-	-	-	53	-	-	-	276	-	-	-	-	-	
C025- Defence Services Receipts	21,194	-	-	6	-	-	2	-	-	-	17,728	-	-	-	-	-	-	-	-	-	
C026- Law & Order Receipts	1,802	6,528	5	18	2,275	-	2,205	773	473	-	1,455	6,631	-	(1)	1,978	-	1,931	1	647	-	
C027- Community Services Receipts	3,548	3,100	2,485	1,189	681	-	985	1	125	-	2,754	4,270	(1)	9	366	-	933	-	127	-	
C028- Social Services Receipts	3,213	9,893	-	-	718	-	1,507	(2)	302	-	259	5,649	2,648	1,070	348	-	1,531	-	237	-	
C029- Social Services Misc.	1,086	641	-	-	19	-	74	-	5	-	783	772	-	-	43	-	58	-	2	-	
<b>Total C02-Receipts from Civil Admn. &amp; Other Fundtions</b>	<b>406,484</b>	<b>22,800</b>	<b>2,490</b>	<b>1,212</b>	<b>5,892</b>	<b>-</b>	<b>5,708</b>	<b>772</b>	<b>1,175</b>	<b>-</b>	<b>505,695</b>	<b>19,470</b>	<b>2,647</b>	<b>1,079</b>	<b>4,342</b>	<b>-</b>	<b>5,234</b>	<b>1</b>	<b>1,242</b>	<b>-</b>	

\* The figures of Share of Net Proceed assigned to Provinces have been included.

Major/ Minor Heads	Year 2022-23										Year 2021-22									
	Federal Govt.	Punjab			Sindh		KPK		Balochistan		Federal Govt.	Punjab			Sindh		KPK		Balochistan	
		Prov. Govt.	Education Authority	Health Authority	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.		Prov. Govt.	Education Authority	Health Authority	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.
<b>C03-Miscellaneous Receipts</b>																				
C031- Economic Services Receipts-Food & Agriculture	815	2,581	-	(4)	79	-	262	-	352	-	676	1,706	-	5	64	-	272	-	256	-
C032- Economic Services Receipts Fisheries & Animal Husbandry	334	1,876	-	-	23	-	315	1	153	-	238	2,217	-	-	28	-	430	-	99	-
C033- Economic Services Receipts - Forests	1	854	-	-	43	-	806	-	80	-	-	1,112	-	-	478	-	597	-	63	-
C034- Economic Services Receipts Cooperation, Irrigation and Embankment-drainage-Works	1	4,459	-	-	81	-	405	-	179	-	3	3,869	-	-	274	-	271	-	488	-
C035- Economic Services Receipts- Others	11,323	4,524	-	-	243	-	661	-	484	-	17,145	150	-	-	252	-	642	-	1,579	-
C036- Grants	8,097	25,070	369,156	115,092	45,746	-	115,756	221,143	29,144	-	9,941	67,907	321,564	100,326	35,740	-	179,640	234,128	30,389	-
C037- Extraordinary Receipts	47,962	2,237	-	-	8,745	-	1	-	2,600	-	25,569	4,638	-	-	3,417	-	1	-	904	-
C038- Others	83,433	37,236	105	16	18,679	-	16,523	8	949	-	66,607	30,815	389	42	5,908	-	12,477	43	1,777	-
C039- Development Surcharges and Royalties	775,028	11,483	-	-	61,951	-	40,426	-	16,775	-	295,494	7,977	-	-	59,330	-	30,504	-	12,433	-
<b>Total C03-Misc. Receipts</b>	<b>926,994</b>	<b>90,320</b>	<b>369,261</b>	<b>115,104</b>	<b>135,590</b>	<b>-</b>	<b>175,155</b>	<b>221,152</b>	<b>50,716</b>	<b>-</b>	<b>415,673</b>	<b>120,390</b>	<b>321,953</b>	<b>100,373</b>	<b>105,491</b>	<b>-</b>	<b>224,834</b>	<b>234,171</b>	<b>47,988</b>	<b>-</b>
<b>C04-Development Surcharge and Royalties</b>																				
C041- Others	-	-	-	-	-	-	-	-	-	-	74	-	-	-	-	-	-	-	-	-
<b>Total C04- Dev. Surcharge and Royalties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>74</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Gross Non-Tax Revenue</b>	<b>1,749,969</b>	<b>115,971</b>	<b>371,751</b>	<b>116,316</b>	<b>141,482</b>	<b>-</b>	<b>249,282</b>	<b>221,924</b>	<b>66,224</b>	<b>-</b>	<b>1,194,183</b>	<b>143,214</b>	<b>324,600</b>	<b>101,452</b>	<b>109,835</b>	<b>-</b>	<b>330,999</b>	<b>234,171</b>	<b>55,185</b>	<b>-</b>
Less: Share to Provinces (see detail at Schedule 06)	<b>126,081</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>106,248</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>
<b>Total C-Non-Tax Revenue.</b>	<b>1,623,888</b>	<b>115,971</b>	<b>371,751</b>	<b>116,316</b>	<b>141,482</b>	<b>-</b>	<b>249,282</b>	<b>221,924</b>	<b>66,224</b>	<b>-</b>	<b>1,087,935</b>	<b>143,214</b>	<b>324,600</b>	<b>101,452</b>	<b>109,835</b>	<b>-</b>	<b>330,999</b>	<b>234,171</b>	<b>55,185</b>	<b>-</b>
<b>Total Revenue Receipts**</b>	<b>4,643,530</b>	<b>2,479,121</b>	<b>371,755</b>	<b>116,317</b>	<b>1,409,564</b>	<b>-</b>	<b>949,322</b>	<b>221,921</b>	<b>481,577</b>	<b>-</b>	<b>3,759,582</b>	<b>2,182,280</b>	<b>324,604</b>	<b>101,465</b>	<b>1,220,824</b>	<b>-</b>	<b>933,012</b>	<b>234,172</b>	<b>376,067</b>	<b>-</b>
<b>E- Capital Receipts</b>																				
<b>E01- Recoveries of Investments</b>																				
E011- Irrigation Receipts	-	486,006	-	-	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-
E012- State Trading Schemes Receipts	-	-	-	-	120,055	-	-	-	-	-	-	220,362	-	-	82,114	-	-	-	-	-
E013- Investment Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
E014- Works Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
E015- Privatization Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
E016- Commuted Value of Pensions Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total: E01-Recoveries of Investments</b>	<b>-</b>	<b>486,006</b>	<b>-</b>	<b>-</b>	<b>120,055</b>	<b>-</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>220,362</b>	<b>-</b>	<b>-</b>	<b>82,114</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>E02- Recoveries of Loans and Advances</b>																				
E021- From Provinces	382,352	-	-	-	-	-	-	-	-	-	276,177	-	-	-	-	-	-	-	-	-
E022- From District Governments/ TMSs	61	16	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-
E023- From Financial Institutions	414	-	-	-	-	-	-	-	-	-	100	-	-	-	-	-	-	-	-	-
E024- From Non-Financial Institutions	3,614	3,493	-	-	77	-	20,928	-	809	-	3,935	1,556	-	-	76	-	10,291	-	809	-
E025- From Government Servants	10,475	67	-	-	7	-	159	2	19	-	9,808	(15)	-	9	9	-	140	-	28	-
E026- From Private Sector	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
E027- From Others.	6,517	-	-	-	-	-	-	-	-	-	5,789	-	-	-	-	-	-	-	-	-
<b>Total:E02- Recoveries of Loans and Advances</b>	<b>403,433</b>	<b>3,576</b>	<b>-</b>	<b>-</b>	<b>84</b>	<b>-</b>	<b>21,087</b>	<b>2</b>	<b>828</b>	<b>-</b>	<b>295,809</b>	<b>1,558</b>	<b>-</b>	<b>9</b>	<b>85</b>	<b>-</b>	<b>10,431</b>	<b>-</b>	<b>837</b>	<b>-</b>
<b>E03- Debt :</b>																				
E031- Permanent Debt (Domestic)	7,300,192	-	-	-	-	-	-	-	-	-	6,525,073	-	-	-	-	-	-	-	-	-
E032- Floating Debt (Domestic)- Gross	25,153,976	436,612	-	-	56,200	-	222,800	-	-	-	17,935,506	245,115	-	-	65,640	-	154,100	-	-	-
E033- Permanent Debt (Foreign)	2,879,570	121,317	-	-	132,654	-	67,370	-	9,527	-	3,083,403	53,458	-	-	27,544	-	2,432	-	6,212	-
<b>TOTAL: E03 - Debt</b>	<b>35,335,738</b>	<b>557,929</b>	<b>-</b>	<b>-</b>	<b>188,854</b>	<b>-</b>	<b>290,170</b>	<b>-</b>	<b>9,527</b>	<b>-</b>	<b>27,543,982</b>	<b>298,573</b>	<b>-</b>	<b>-</b>	<b>93,184</b>	<b>-</b>	<b>156,532</b>	<b>-</b>	<b>6,212</b>	<b>-</b>
<b>TOTAL CAPITAL RECEIPTS**</b>	<b>35,739,171</b>	<b>1,047,511</b>	<b>-</b>	<b>-</b>	<b>308,993</b>	<b>-</b>	<b>311,263</b>	<b>2</b>	<b>10,355</b>	<b>-</b>	<b>27,839,791</b>	<b>520,493</b>	<b>-</b>	<b>9</b>	<b>175,383</b>	<b>-</b>	<b>166,963</b>	<b>-</b>	<b>7,049</b>	<b>-</b>
<b>Grand Total (Receipts)</b>	<b>40,382,701</b>	<b>3,526,632</b>	<b>371,755</b>	<b>116,317</b>	<b>1,718,557</b>	<b>-</b>	<b>1,260,585</b>	<b>221,923</b>	<b>491,932</b>	<b>-</b>	<b>31,599,373</b>	<b>2,702,773</b>	<b>324,604</b>	<b>101,475</b>	<b>1,396,207</b>	<b>-</b>	<b>1,099,975</b>	<b>234,172</b>	<b>383,116</b>	<b>-</b>

\* The figures of Share of Net Proceed assigned to Provinces have been included.

**ISLAMIC REPUBLIC OF PAKISTAN**  
**CONSOLIDATED FUND**  
**Statement of Expenditure - Minor Function Wise**  
**For the Year Ended 30 June 2023**

Schedule No. 02 (Revenue Expenditure)

(Rupees in million)

Function Element	Year 2022-23										Year 2021-22										
	Federal Govt.	Punjab			Sindh		KPK		Balochistan			Federal Govt.	Punjab			Sindh		KPK		Balochistan	
		Prov. Govt.	Education Authority	Health Authority	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	Prov. Govt.		Education Authority	Health Authority	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	
<b>REVENUE EXPENDITURE</b>																					
<b>01-General Public Service</b>																					
011- Executive & Legislative Organs, Financial and Fiscal Affairs, External Affairs	Dev. 10,382 Curr. 7,102,238	1,062 397,494	- -	- -	565 276,402	- -	- 152,949	- 8,166.00	- 10,403	- -	4,133 4,634,010	21,596 293,203	- -	- -	372 217,303	- -	8 129,627	- 7,378	- 8,384	- -	
012- Foreign Economic Aid	Dev. - Curr. 1,172	- -	- -	- -	- -	- -	- -	- -	- 54,197	- -	- 2,493	- -	- -	- -	- -	- -	- -	- -	- 43,312	- -	
013- Public Debt Transaction	Dev. - Curr. -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	
014- Transfer	Dev. 113,215 Curr. 707,305	18,775 535,430	- -	- -	9 86,884	- -	- 231,977	- 16.00	- -	- -	128,265 1,110,913	23,906 456,102	- -	- -	8 72,627	- -	- 239,042	41 -	- -	- -	
015- General Services	Dev. 3,575 Curr. 42,241	26,132 18,118	- -	- -	1,874 7,123	- -	1,321 4,159	- 768.00	- 5,749	- -	3,579 19,445	46,062 7,708	- -	- -	2,251 3,984	- -	2,600 3,459	581 4,650	- -	- -	
016- Basic Research	Dev. 9,211 Curr. 7,368	- -	- -	- -	- -	- -	- -	- -	- -	- -	4,166 6,530	- -	- -	- -	- -	- -	- -	- -	- -	- -	
017- Research & Development General Public Services	Dev. 349 Curr. 22,147	- -	- -	- -	- -	- -	- -	- -	- -	- -	687 19,388	- -	- -	- -	- -	- -	- -	- -	- -	- -	
018- Administration of General Public Services	Dev. - Curr. 13,311	- -	- -	- -	41 -	- -	- -	- -	- -	- -	- 12,041	- -	- -	- 26	- -	- -	- -	- -	- -	- -	
019- General Public Services not elsewhere defined	Dev. 229 Curr. 18,395	- 12	- -	- -	158 550	- -	- 190	- -	- 45	- -	24,622 11,921	- 12	- -	135 487	- -	216 -	- -	- 35	- -	- -	
<b>TOTAL:01 General Public Service</b>	<b>Dev. 7,914,177 Curr. 136,961</b>	<b>951,053 45,969</b>	<b>- -</b>	<b>- -</b>	<b>371,000 2,606</b>	<b>- -</b>	<b>389,275 1,321</b>	<b>8,950.00 -</b>	<b>70,394 -</b>	<b>- -</b>	<b>5,816,741 165,452</b>	<b>757,026 91,564</b>	<b>- -</b>	<b>- -</b>	<b>294,427 2,766</b>	<b>- -</b>	<b>372,344 2,608</b>	<b>8,000 -</b>	<b>56,381 -</b>	<b>- -</b>	
<b>02-DEFENCE</b>																					
021- Defence Affairs	Dev. 1,714 Curr. 1,589,977	- -	- -	- -	- -	- -	- -	- -	- -	- -	1,895 1,479,898	- -	- -	- -	- -	- 226	- -	- -	- -	- -	
022- Civil Defence	Dev. - Curr. -	- -	- -	- -	97 -	- -	- 257	- -	- -	- -	- -	- -	- -	86 -	- -	- -	- -	- -	- -	- -	
024-R & D Defence	Dev. - Curr. -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	
025- Defence Administration	Dev. 2,200 Curr. 7,643	- -	- -	- -	- -	- -	- -	- -	- -	- -	1,050 3,700	- -	- -	- -	- -	- -	- -	- -	- -	- -	
<b>Total: 02 Defence</b>	<b>Dev. 3,914 Curr. 1,597,620</b>	<b>- -</b>	<b>- -</b>	<b>- -</b>	<b>- 97</b>	<b>- -</b>	<b>- 257</b>	<b>- -</b>	<b>- -</b>	<b>- -</b>	<b>2,945 1,483,598</b>	<b>- -</b>	<b>- -</b>	<b>- 86</b>	<b>- -</b>	<b>- 226</b>	<b>- -</b>	<b>- -</b>	<b>- -</b>	<b>- -</b>	

Function Element	Year 2022-23										Year 2021-22										
	Federal Govt.	Punjab			Sindh		KPK		Balochistan			Federal Govt.	Punjab			Sindh		KPK		Balochistan	
		Prov. Govt.	Education Authority	Health Authority	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	Prov. Govt.		Prov. Govt.	Education Authority	Health Authority	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.
<b>03 Public Order &amp; Safety Affairs</b>																					
031- Law Courts	Dev.	1,101	77	-	-	-	-	4	-	-	2,340	585	-	-	-	-	35	-	-	-	
	Curr.	8,816	37,879	-	-	17,297	-	11,999	-	6,257	7,923	32,329	-	-	17,311	-	10,529	-	24,128	-	
032- Police	Dev.	862	427	-	-	-	-	137	-	-	2,586	259	-	-	-	-	574	-	-	-	
	Curr.	212,372	165,897	-	-	108,726	-	85,279	-	45,570	190,119	143,873	-	-	99,261	-	73,211	-	15,846	-	
033- Fire Protection	Dev.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Curr.	302	904	-	-	10	-	-	17.00	165	266	843	-	-	12	-	-	14	195	-	
034- Prison Admn.& Operation	Dev.	-	14	-	-	-	-	-	-	-	-	14	-	-	-	-	-	-	-	-	
	Curr.	50	16,076	-	-	4,998	-	5,039	-	1,237	43	12,180	-	-	4,305	-	3,777	-	1,219	-	
035- R&D Public Order & Safety	Dev.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Curr.	53	-	-	-	-	-	-	-	-	64	-	-	-	-	-	-	-	-	-	
036- Admn. of Public Order	Dev.	166	1,347	-	-	73	-	-	-	-	81	1,049	-	-	42	-	-	-	-	-	
	Curr.	5,048	9,622	-	-	1,740	-	2,596	-	2,567	4,897	17,062	-	-	1,654	-	2,049	-	2,492	-	
038 Balochistan Constabulary	Dev.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total:03- Public Order and Safety Affairs</b>	Curr.	<b>226,641</b>	<b>230,377</b>	-	-	<b>132,771</b>	-	<b>104,913</b>	<b>17.00</b>	<b>55,797</b>	<b>203,311</b>	<b>206,286</b>	-	-	<b>122,543</b>	-	<b>89,566</b>	<b>14</b>	<b>43,880</b>	-	
	Dev.	<b>2,129</b>	<b>1,864</b>	-	-	<b>73</b>	-	<b>142</b>	-	-	<b>5,007</b>	<b>1,907</b>	-	-	<b>42</b>	-	<b>609</b>	-	-	-	
<b>04-Economic Affairs</b>																					
041-General Economic, Commercial & Labor Affairs	Dev.	634	9	-	-	-	-	30	-	-	1,203	231	-	-	96	-	47	-	-	-	
	Curr.	185,612	3,005	-	-	2,723	-	598	-	1,556	44,784	2,570	-	-	2,482	-	824	-	1,255	-	
042-Agriculture, Food, Irrigation, Forestry and Fishing	Dev.	101,467	19,209	-	-	6,979	-	7,355	-	-	84,822	32,554	-	-	4,948	-	12,923	-	-	-	
	Curr.	21,568	86,568	-	-	108,639	-	23,028	9,798.00	30,495	24,203	96,204	-	-	65,053	-	27,101	7,843	19,374	-	
043-Fuel and Energy	Dev.	17,546	1,851	-	-	108	-	34	-	-	2,146	4,009	-	-	53	-	99	-	-	-	
	Curr.	137,152	228	-	-	45,851	-	496	-	5,064	370,015	162	-	-	29,638	-	167	-	5,280	-	
044-Mining & Manufacturing	Dev.	105	4,552	-	-	23	-	532	-	-	48	7,404	-	-	51	-	1,110	-	-	-	
	Curr.	2,413	13,994	-	-	1,287	-	1,440	-	3,700	2,287	12,154	-	-	788	-	1,626	-	5,040	-	
045-Construction & Transport	Dev.	12,777	10,570	-	-	594	-	1,363	-	-	20,355	413	-	-	592	-	2,280	-	-	-	
	Curr.	26,802	51,935	-	-	26,320	-	10,422	-	10,050	24,693	40,592	-	-	26,005	-	13,887	-	9,959	-	
046-Communications	Dev.	2,543	-	-	-	-	-	-	-	-	2,892	-	-	-	-	-	-	-	-	-	
	Curr.	25,307	-	-	-	4,576	-	-	-	-	22,057	-	-	-	-	-	-	-	-	-	
047-Other Industries	Dev.	-	145	-	-	-	-	-	-	-	30	655	-	-	-	-	-	-	-	-	
	Curr.	1,530	292	-	-	161	-	482	-	93	1,489	105	-	-	1,461	-	144	-	81	-	
048-R&D Economic Affairs	Dev.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Curr.	794	-	-	-	-	-	-	-	-	-	-	-	-	126	-	-	-	-	-	
<b>TOTAL :04-Economic Affairs</b>	Curr.	<b>401,178</b>	<b>156,022</b>	-	-	<b>189,557</b>	-	<b>36,466</b>	<b>9,798.00</b>	<b>50,958</b>	<b>489,528</b>	<b>151,787</b>	-	-	<b>125,553</b>	-	<b>43,750</b>	<b>7,843</b>	<b>40,989</b>	-	
	Dev.	<b>135,072</b>	<b>36,336</b>	-	-	<b>7,704</b>	-	<b>9,313</b>	-	-	<b>111,497</b>	<b>45,266</b>	-	-	<b>5,740</b>	-	<b>16,459</b>	-	-	-	

Function Element	Year 2022-23										Year 2021-22										
	Federal Govt.	Punjab			Sindh		KPK		Balochistan			Federal Govt.	Punjab			Sindh		KPK		Balochistan	
		Prov. Govt.	Education Authority	Health Authority	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	Prov. Govt.		Prov. Govt.	Education Authority	Health Authority	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.
<b>05- Environment Protection</b>																					
051-Waste Management	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Curr.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
052-Waste Water Management	<u>Dev.</u>	-	-	-	-	-	21	-	-	-	-	-	-	-	-	-	51	-	-	-	-
	<u>Curr.</u>	-	-	-	9	-	-	-	-	-	-	-	-	-	-	143	-	-	-	-	-
053-Population Abatement	<u>Dev.</u>	-	-	-	-	-	9	-	-	-	-	-	-	-	-	4	-	-	-	-	-
	<u>Curr.</u>	-	628	-	392	-	168	-	-	-	-	509	-	308	-	-	-	-	-	-	-
054-R&D Environment	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Curr.</u>	82	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
055-Administration of Environment Protection	<u>Dev.</u>	4,043	2,318	-	-	-	-	-	-	-	9,646	2,013	-	-	10	-	-	-	-	-	-
	<u>Curr.</u>	573	-	-	137	-	-	-	360	-	441	-	-	-	146	-	-	-	300	-	-
056-Others	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Curr.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total:05-Environment Protection</b>	<u>Curr.</u>	<b>655</b>	<b>628</b>	<b>-</b>	<b>-</b>	<b>538</b>	<b>-</b>	<b>168</b>	<b>-</b>	<b>360</b>	<b>441</b>	<b>509</b>	<b>-</b>	<b>-</b>	<b>454</b>	<b>-</b>	<b>143</b>	<b>-</b>	<b>300</b>	<b>-</b>	<b>-</b>
	<u>Dev.</u>	<b>4,043</b>	<b>2,318</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>9,646</b>	<b>2,013</b>	<b>-</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>55</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>06-Housing &amp; Community Amenities</b>																					
061-Housing Development	<u>Dev.</u>	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Curr.</u>	510	1,025	-	-	942	-	55	-	-	515	926	-	-	855	-	48	-	-	-	-
062-Community Development	<u>Dev.</u>	5,139	57,273	-	-	-	-	534	-	-	6,068	54,675	-	-	50	-	792	-	-	-	-
	<u>Curr.</u>	3,412	8,022	-	-	1,005	-	-	1,261.00	9,739	3,907	12,871	-	-	746	-	-	1,201	12,168	-	-
063-Water Supply	<u>Dev.</u>	-	38,538	-	-	119	-	-	-	-	-	40,866	-	-	119	-	-	-	-	-	-
	<u>Curr.</u>	-	12,231	-	-	6,795	-	12,295	-	10,487	-	11,502	-	-	6,277	-	10,530	-	6,653	-	-
064-Street Lighting Affairs and Services	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Curr.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
065-R&D in Community Amenities	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Curr.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
066-Administration of Housing & Community Amenities	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Curr.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total: 06-Housing &amp; Community Amenities</b>	<u>Curr.</u>	<b>3,922</b>	<b>21,278</b>	<b>-</b>	<b>-</b>	<b>8,742</b>	<b>-</b>	<b>12,351</b>	<b>1,261.00</b>	<b>20,227</b>	<b>4,422</b>	<b>25,299</b>	<b>-</b>	<b>-</b>	<b>7,878</b>	<b>-</b>	<b>10,578</b>	<b>1,201</b>	<b>18,821</b>	<b>-</b>	<b>-</b>
	<u>Dev.</u>	<b>5,139</b>	<b>95,811</b>	<b>-</b>	<b>-</b>	<b>119</b>	<b>-</b>	<b>534</b>	<b>-</b>	<b>-</b>	<b>6,068</b>	<b>95,541</b>	<b>-</b>	<b>-</b>	<b>169</b>	<b>-</b>	<b>792</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Function Element	Year 2022-23										Year 2021-22																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
	Federal Govt.	Punjab		Sindh		KPK		Balochistan		Federal Govt.	Punjab		Sindh		KPK		Balochistan																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
		Prov. Govt.	Education Authority	Health Authority	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	Prov. Govt.		Distt. Govt.	Prov. Govt.	Education Authority	Health Authority	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
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071-Medical Products, Appliances and equipments	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		<u>Curr.</u>	32	-	-	178	-	110	-	1,053	-	31	-	-	186	-	94	-	431	-	072-Outpatients Services	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		<u>Curr.</u>	-	-	-	4,604	-	-	-	-	-	-	-	4,229	-	-	-	-	-	-	073-Hospital Services	<u>Dev.</u>	1,782	82,017	-	48	-	2,442	-	-	-	4,255	97,319	-	371	-	5,158	-	-	-		<u>Curr.</u>	15,545	141,667	-	77,820	136,296	63,404	9.00	12,461	-	17,884	117,743	63,404	68,160	123,533	41,702	18,420	10,857	-	074-Public Health Services	<u>Dev.</u>	598	1,516	-	144	-	2,440	-	-	-	1,043	1,882	-	181	-	4,924	-	-	-		<u>Curr.</u>	13,524	17,199	-	17,262	13,252	4,785	1.00	2,262	-	132,408	17,081	-	14,499	13,261	2,309	2,513	2,558	-	075-R&D Health	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		<u>Curr.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	076-Health Administration	<u>Dev.</u>	2,115	9	-	1,065	1,147	-	-	-	-	4,233	18	-	781	4,829	-	-	-	-		<u>Curr.</u>	2,296	25,797	-	21,453	37,756	42,063	4.00	15,264	-	2,706	20,569	-	15,969	31,315	16,207	12,428	13,515	-	<b>Total: 07-Health</b>	<u>Curr.</u>	<b>31,397</b>	<b>184,663</b>	<b>-</b>	<b>116,534</b>	<b>192,086</b>	<b>110,361</b>	<b>14.00</b>	<b>31,041</b>	<b>-</b>	<b>153,029</b>	<b>155,393</b>	<b>-</b>	<b>98,629</b>	<b>172,524</b>	<b>60,312</b>	<b>33,362</b>	<b>27,361</b>	<b>-</b>		<u>Dev.</u>	<b>4,495</b>	<b>83,542</b>	<b>-</b>	<b>1,256</b>	<b>1,147</b>	<b>4,882</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,530</b>	<b>99,219</b>	<b>-</b>	<b>1,334</b>	<b>4,829</b>	<b>10,082</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>08-Recreation, Culture and Religion</b>																				081-Recreational and Sporting Services	<u>Dev.</u>	1,740	3,467	-	51	-	1,201	-	-	-	776	6,894	-	-	78	8,373	-	-	-		<u>Curr.</u>	-	1,870	-	1,419	-	296	935.00	1,664	-	-	1,305	-	-	977	307	589	1,137	-	082-Cultural Services	<u>Dev.</u>	6	413	-	145	-	-	-	-	-	5	637	-	-	228	-	-	-	-		<u>Curr.</u>	1,009	1,352	-	4,106	-	148	-	328	-	814	1,080	-	-	2,617	908	-	582	-	083-Broadcasting Publishing	<u>Dev.</u>	1,089	-	-	-	-	284	-	-	-	539	-	-	-	-	91	-	-	-		<u>Curr.</u>	11,976	1,258	-	673	-	360	-	842	-	8,179	1,107	-	-	463	395	-	804	-	084-Religious Affairs	<u>Dev.</u>	-	215	-	-	-	186	-	-	-	-	344	-	-	-	197	-	-	-		<u>Curr.</u>	1,236	440	-	1,654	-	2,053	-	504	-	3,559	334	-	-	1,586	1,967	-	447	-	085-R&D Recreation, Culture and Religion	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		<u>Curr.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	086-Administration of Information, Recreation and Culture	<u>Dev.</u>	-	-	-	126	-	-	-	-	-	-	-	-	-	262	-	-	-	-		<u>Curr.</u>	504	212	-	11,526	-	446	-	706	-	1,880	158	-	-	6,521	242	-	373	-	<b>Total: 08-Recreation, Culture and Religion</b>	<u>Curr.</u>	<b>14,725</b>	<b>5,132</b>	<b>-</b>	<b>19,378</b>	<b>-</b>	<b>3,302</b>	<b>935.00</b>	<b>4,044</b>	<b>-</b>	<b>14,432</b>	<b>3,984</b>	<b>-</b>	<b>-</b>	<b>12,164</b>	<b>3,819</b>	<b>589</b>	<b>3,343</b>	<b>-</b>		<u>Dev.</u>	<b>2,835</b>	<b>4,095</b>	<b>-</b>	<b>322</b>	<b>-</b>	<b>1,670</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,320</b>	<b>7,875</b>	<b>-</b>	<b>-</b>	<b>568</b>	<b>8,661</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<u>Curr.</u>	32	-	-	178	-	110	-	1,053	-	31	-	-	186	-	94	-	431	-	072-Outpatients Services	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		<u>Curr.</u>	-	-	-	4,604	-	-	-	-	-	-	-	4,229	-	-	-	-	-	-	073-Hospital Services	<u>Dev.</u>	1,782	82,017	-	48	-	2,442	-	-	-	4,255	97,319	-	371	-	5,158	-	-	-		<u>Curr.</u>	15,545	141,667	-	77,820	136,296	63,404	9.00	12,461	-	17,884	117,743	63,404	68,160	123,533	41,702	18,420	10,857	-	074-Public Health Services	<u>Dev.</u>	598	1,516	-	144	-	2,440	-	-	-	1,043	1,882	-	181	-	4,924	-	-	-		<u>Curr.</u>	13,524	17,199	-	17,262	13,252	4,785	1.00	2,262	-	132,408	17,081	-	14,499	13,261	2,309	2,513	2,558	-	075-R&D Health	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		<u>Curr.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	076-Health Administration	<u>Dev.</u>	2,115	9	-	1,065	1,147	-	-	-	-	4,233	18	-	781	4,829	-	-	-	-		<u>Curr.</u>	2,296	25,797	-	21,453	37,756	42,063	4.00	15,264	-	2,706	20,569	-	15,969	31,315	16,207	12,428	13,515	-	<b>Total: 07-Health</b>	<u>Curr.</u>	<b>31,397</b>	<b>184,663</b>	<b>-</b>	<b>116,534</b>	<b>192,086</b>	<b>110,361</b>	<b>14.00</b>	<b>31,041</b>	<b>-</b>	<b>153,029</b>	<b>155,393</b>	<b>-</b>	<b>98,629</b>	<b>172,524</b>	<b>60,312</b>	<b>33,362</b>	<b>27,361</b>	<b>-</b>		<u>Dev.</u>	<b>4,495</b>	<b>83,542</b>	<b>-</b>	<b>1,256</b>	<b>1,147</b>	<b>4,882</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,530</b>	<b>99,219</b>	<b>-</b>	<b>1,334</b>	<b>4,829</b>	<b>10,082</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>08-Recreation, Culture and Religion</b>																				081-Recreational and Sporting Services	<u>Dev.</u>	1,740	3,467	-	51	-	1,201	-	-	-	776	6,894	-	-	78	8,373	-	-	-		<u>Curr.</u>	-	1,870	-	1,419	-	296	935.00	1,664	-	-	1,305	-	-	977	307	589	1,137	-	082-Cultural Services	<u>Dev.</u>	6	413	-	145	-	-	-	-	-	5	637	-	-	228	-	-	-	-		<u>Curr.</u>	1,009	1,352	-	4,106	-	148	-	328	-	814	1,080	-	-	2,617	908	-	582	-	083-Broadcasting Publishing	<u>Dev.</u>	1,089	-	-	-	-	284	-	-	-	539	-	-	-	-	91	-	-	-		<u>Curr.</u>	11,976	1,258	-	673	-	360	-	842	-	8,179	1,107	-	-	463	395	-	804	-	084-Religious Affairs	<u>Dev.</u>	-	215	-	-	-	186	-	-	-	-	344	-	-	-	197	-	-	-		<u>Curr.</u>	1,236	440	-	1,654	-	2,053	-	504	-	3,559	334	-	-	1,586	1,967	-	447	-	085-R&D Recreation, Culture and Religion	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		<u>Curr.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	086-Administration of Information, Recreation and Culture	<u>Dev.</u>	-	-	-	126	-	-	-	-	-	-	-	-	-	262	-	-	-	-		<u>Curr.</u>	504	212	-	11,526	-	446	-	706	-	1,880	158	-	-	6,521	242	-	373	-	<b>Total: 08-Recreation, Culture and Religion</b>	<u>Curr.</u>	<b>14,725</b>	<b>5,132</b>	<b>-</b>	<b>19,378</b>	<b>-</b>	<b>3,302</b>	<b>935.00</b>	<b>4,044</b>	<b>-</b>	<b>14,432</b>	<b>3,984</b>	<b>-</b>	<b>-</b>	<b>12,164</b>	<b>3,819</b>	<b>589</b>	<b>3,343</b>	<b>-</b>		<u>Dev.</u>	<b>2,835</b>	<b>4,095</b>	<b>-</b>	<b>322</b>	<b>-</b>	<b>1,670</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,320</b>	<b>7,875</b>	<b>-</b>	<b>-</b>	<b>568</b>	<b>8,661</b>	<b>-</b>	<b>-</b>	<b>-</b>																				
072-Outpatients Services	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		<u>Curr.</u>	-	-	-	4,604	-	-	-	-	-	-	-	4,229	-	-	-	-	-	-	073-Hospital Services	<u>Dev.</u>	1,782	82,017	-	48	-	2,442	-	-	-	4,255	97,319	-	371	-	5,158	-	-	-		<u>Curr.</u>	15,545	141,667	-	77,820	136,296	63,404	9.00	12,461	-	17,884	117,743	63,404	68,160	123,533	41,702	18,420	10,857	-	074-Public Health Services	<u>Dev.</u>	598	1,516	-	144	-	2,440	-	-	-	1,043	1,882	-	181	-	4,924	-	-	-		<u>Curr.</u>	13,524	17,199	-	17,262	13,252	4,785	1.00	2,262	-	132,408	17,081	-	14,499	13,261	2,309	2,513	2,558	-	075-R&D Health	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		<u>Curr.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	076-Health Administration	<u>Dev.</u>	2,115	9	-	1,065	1,147	-	-	-	-	4,233	18	-	781	4,829	-	-	-	-		<u>Curr.</u>	2,296	25,797	-	21,453	37,756	42,063	4.00	15,264	-	2,706	20,569	-	15,969	31,315	16,207	12,428	13,515	-	<b>Total: 07-Health</b>	<u>Curr.</u>	<b>31,397</b>	<b>184,663</b>	<b>-</b>	<b>116,534</b>	<b>192,086</b>	<b>110,361</b>	<b>14.00</b>	<b>31,041</b>	<b>-</b>	<b>153,029</b>	<b>155,393</b>	<b>-</b>	<b>98,629</b>	<b>172,524</b>	<b>60,312</b>	<b>33,362</b>	<b>27,361</b>	<b>-</b>		<u>Dev.</u>	<b>4,495</b>	<b>83,542</b>	<b>-</b>	<b>1,256</b>	<b>1,147</b>	<b>4,882</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,530</b>	<b>99,219</b>	<b>-</b>	<b>1,334</b>	<b>4,829</b>	<b>10,082</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>08-Recreation, Culture and Religion</b>																				081-Recreational and Sporting Services	<u>Dev.</u>	1,740	3,467	-	51	-	1,201	-	-	-	776	6,894	-	-	78	8,373	-	-	-		<u>Curr.</u>	-	1,870	-	1,419	-	296	935.00	1,664	-	-	1,305	-	-	977	307	589	1,137	-	082-Cultural Services	<u>Dev.</u>	6	413	-	145	-	-	-	-	-	5	637	-	-	228	-	-	-	-		<u>Curr.</u>	1,009	1,352	-	4,106	-	148	-	328	-	814	1,080	-	-	2,617	908	-	582	-	083-Broadcasting Publishing	<u>Dev.</u>	1,089	-	-	-	-	284	-	-	-	539	-	-	-	-	91	-	-	-		<u>Curr.</u>	11,976	1,258	-	673	-	360	-	842	-	8,179	1,107	-	-	463	395	-	804	-	084-Religious Affairs	<u>Dev.</u>	-	215	-	-	-	186	-	-	-	-	344	-	-	-	197	-	-	-		<u>Curr.</u>	1,236	440	-	1,654	-	2,053	-	504	-	3,559	334	-	-	1,586	1,967	-	447	-	085-R&D Recreation, Culture and Religion	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		<u>Curr.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	086-Administration of Information, Recreation and Culture	<u>Dev.</u>	-	-	-	126	-	-	-	-	-	-	-	-	-	262	-	-	-	-		<u>Curr.</u>	504	212	-	11,526	-	446	-	706	-	1,880	158	-	-	6,521	242	-	373	-	<b>Total: 08-Recreation, Culture and Religion</b>	<u>Curr.</u>	<b>14,725</b>	<b>5,132</b>	<b>-</b>	<b>19,378</b>	<b>-</b>	<b>3,302</b>	<b>935.00</b>	<b>4,044</b>	<b>-</b>	<b>14,432</b>	<b>3,984</b>	<b>-</b>	<b>-</b>	<b>12,164</b>	<b>3,819</b>	<b>589</b>	<b>3,343</b>	<b>-</b>		<u>Dev.</u>	<b>2,835</b>	<b>4,095</b>	<b>-</b>	<b>322</b>	<b>-</b>	<b>1,670</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,320</b>	<b>7,875</b>	<b>-</b>	<b>-</b>	<b>568</b>	<b>8,661</b>	<b>-</b>	<b>-</b>	<b>-</b>																																								
	<u>Curr.</u>	-	-	-	4,604	-	-	-	-	-	-	-	4,229	-	-	-	-	-	-	073-Hospital Services	<u>Dev.</u>	1,782	82,017	-	48	-	2,442	-	-	-	4,255	97,319	-	371	-	5,158	-	-	-		<u>Curr.</u>	15,545	141,667	-	77,820	136,296	63,404	9.00	12,461	-	17,884	117,743	63,404	68,160	123,533	41,702	18,420	10,857	-	074-Public Health Services	<u>Dev.</u>	598	1,516	-	144	-	2,440	-	-	-	1,043	1,882	-	181	-	4,924	-	-	-		<u>Curr.</u>	13,524	17,199	-	17,262	13,252	4,785	1.00	2,262	-	132,408	17,081	-	14,499	13,261	2,309	2,513	2,558	-	075-R&D Health	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		<u>Curr.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	076-Health Administration	<u>Dev.</u>	2,115	9	-	1,065	1,147	-	-	-	-	4,233	18	-	781	4,829	-	-	-	-		<u>Curr.</u>	2,296	25,797	-	21,453	37,756	42,063	4.00	15,264	-	2,706	20,569	-	15,969	31,315	16,207	12,428	13,515	-	<b>Total: 07-Health</b>	<u>Curr.</u>	<b>31,397</b>	<b>184,663</b>	<b>-</b>	<b>116,534</b>	<b>192,086</b>	<b>110,361</b>	<b>14.00</b>	<b>31,041</b>	<b>-</b>	<b>153,029</b>	<b>155,393</b>	<b>-</b>	<b>98,629</b>	<b>172,524</b>	<b>60,312</b>	<b>33,362</b>	<b>27,361</b>	<b>-</b>		<u>Dev.</u>	<b>4,495</b>	<b>83,542</b>	<b>-</b>	<b>1,256</b>	<b>1,147</b>	<b>4,882</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,530</b>	<b>99,219</b>	<b>-</b>	<b>1,334</b>	<b>4,829</b>	<b>10,082</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>08-Recreation, Culture and Religion</b>																				081-Recreational and Sporting Services	<u>Dev.</u>	1,740	3,467	-	51	-	1,201	-	-	-	776	6,894	-	-	78	8,373	-	-	-		<u>Curr.</u>	-	1,870	-	1,419	-	296	935.00	1,664	-	-	1,305	-	-	977	307	589	1,137	-	082-Cultural Services	<u>Dev.</u>	6	413	-	145	-	-	-	-	-	5	637	-	-	228	-	-	-	-		<u>Curr.</u>	1,009	1,352	-	4,106	-	148	-	328	-	814	1,080	-	-	2,617	908	-	582	-	083-Broadcasting Publishing	<u>Dev.</u>	1,089	-	-	-	-	284	-	-	-	539	-	-	-	-	91	-	-	-		<u>Curr.</u>	11,976	1,258	-	673	-	360	-	842	-	8,179	1,107	-	-	463	395	-	804	-	084-Religious Affairs	<u>Dev.</u>	-	215	-	-	-	186	-	-	-	-	344	-	-	-	197	-	-	-		<u>Curr.</u>	1,236	440	-	1,654	-	2,053	-	504	-	3,559	334	-	-	1,586	1,967	-	447	-	085-R&D Recreation, Culture and Religion	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		<u>Curr.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	086-Administration of Information, Recreation and Culture	<u>Dev.</u>	-	-	-	126	-	-	-	-	-	-	-	-	-	262	-	-	-	-		<u>Curr.</u>	504	212	-	11,526	-	446	-	706	-	1,880	158	-	-	6,521	242	-	373	-	<b>Total: 08-Recreation, Culture and Religion</b>	<u>Curr.</u>	<b>14,725</b>	<b>5,132</b>	<b>-</b>	<b>19,378</b>	<b>-</b>	<b>3,302</b>	<b>935.00</b>	<b>4,044</b>	<b>-</b>	<b>14,432</b>	<b>3,984</b>	<b>-</b>	<b>-</b>	<b>12,164</b>	<b>3,819</b>	<b>589</b>	<b>3,343</b>	<b>-</b>		<u>Dev.</u>	<b>2,835</b>	<b>4,095</b>	<b>-</b>	<b>322</b>	<b>-</b>	<b>1,670</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,320</b>	<b>7,875</b>	<b>-</b>	<b>-</b>	<b>568</b>	<b>8,661</b>	<b>-</b>	<b>-</b>	<b>-</b>																																																												
073-Hospital Services	<u>Dev.</u>	1,782	82,017	-	48	-	2,442	-	-	-	4,255	97,319	-	371	-	5,158	-	-	-		<u>Curr.</u>	15,545	141,667	-	77,820	136,296	63,404	9.00	12,461	-	17,884	117,743	63,404	68,160	123,533	41,702	18,420	10,857	-	074-Public Health Services	<u>Dev.</u>	598	1,516	-	144	-	2,440	-	-	-	1,043	1,882	-	181	-	4,924	-	-	-		<u>Curr.</u>	13,524	17,199	-	17,262	13,252	4,785	1.00	2,262	-	132,408	17,081	-	14,499	13,261	2,309	2,513	2,558	-	075-R&D Health	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		<u>Curr.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	076-Health Administration	<u>Dev.</u>	2,115	9	-	1,065	1,147	-	-	-	-	4,233	18	-	781	4,829	-	-	-	-		<u>Curr.</u>	2,296	25,797	-	21,453	37,756	42,063	4.00	15,264	-	2,706	20,569	-	15,969	31,315	16,207	12,428	13,515	-	<b>Total: 07-Health</b>	<u>Curr.</u>	<b>31,397</b>	<b>184,663</b>	<b>-</b>	<b>116,534</b>	<b>192,086</b>	<b>110,361</b>	<b>14.00</b>	<b>31,041</b>	<b>-</b>	<b>153,029</b>	<b>155,393</b>	<b>-</b>	<b>98,629</b>	<b>172,524</b>	<b>60,312</b>	<b>33,362</b>	<b>27,361</b>	<b>-</b>		<u>Dev.</u>	<b>4,495</b>	<b>83,542</b>	<b>-</b>	<b>1,256</b>	<b>1,147</b>	<b>4,882</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,530</b>	<b>99,219</b>	<b>-</b>	<b>1,334</b>	<b>4,829</b>	<b>10,082</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>08-Recreation, Culture and Religion</b>																				081-Recreational and Sporting Services	<u>Dev.</u>	1,740	3,467	-	51	-	1,201	-	-	-	776	6,894	-	-	78	8,373	-	-	-		<u>Curr.</u>	-	1,870	-	1,419	-	296	935.00	1,664	-	-	1,305	-	-	977	307	589	1,137	-	082-Cultural Services	<u>Dev.</u>	6	413	-	145	-	-	-	-	-	5	637	-	-	228	-	-	-	-		<u>Curr.</u>	1,009	1,352	-	4,106	-	148	-	328	-	814	1,080	-	-	2,617	908	-	582	-	083-Broadcasting Publishing	<u>Dev.</u>	1,089	-	-	-	-	284	-	-	-	539	-	-	-	-	91	-	-	-		<u>Curr.</u>	11,976	1,258	-	673	-	360	-	842	-	8,179	1,107	-	-	463	395	-	804	-	084-Religious Affairs	<u>Dev.</u>	-	215	-	-	-	186	-	-	-	-	344	-	-	-	197	-	-	-		<u>Curr.</u>	1,236	440	-	1,654	-	2,053	-	504	-	3,559	334	-	-	1,586	1,967	-	447	-	085-R&D Recreation, Culture and Religion	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		<u>Curr.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	086-Administration of Information, Recreation and Culture	<u>Dev.</u>	-	-	-	126	-	-	-	-	-	-	-	-	-	262	-	-	-	-		<u>Curr.</u>	504	212	-	11,526	-	446	-	706	-	1,880	158	-	-	6,521	242	-	373	-	<b>Total: 08-Recreation, Culture and Religion</b>	<u>Curr.</u>	<b>14,725</b>	<b>5,132</b>	<b>-</b>	<b>19,378</b>	<b>-</b>	<b>3,302</b>	<b>935.00</b>	<b>4,044</b>	<b>-</b>	<b>14,432</b>	<b>3,984</b>	<b>-</b>	<b>-</b>	<b>12,164</b>	<b>3,819</b>	<b>589</b>	<b>3,343</b>	<b>-</b>		<u>Dev.</u>	<b>2,835</b>	<b>4,095</b>	<b>-</b>	<b>322</b>	<b>-</b>	<b>1,670</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,320</b>	<b>7,875</b>	<b>-</b>	<b>-</b>	<b>568</b>	<b>8,661</b>	<b>-</b>	<b>-</b>	<b>-</b>																																																																																
	<u>Curr.</u>	15,545	141,667	-	77,820	136,296	63,404	9.00	12,461	-	17,884	117,743	63,404	68,160	123,533	41,702	18,420	10,857	-	074-Public Health Services	<u>Dev.</u>	598	1,516	-	144	-	2,440	-	-	-	1,043	1,882	-	181	-	4,924	-	-	-		<u>Curr.</u>	13,524	17,199	-	17,262	13,252	4,785	1.00	2,262	-	132,408	17,081	-	14,499	13,261	2,309	2,513	2,558	-	075-R&D Health	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		<u>Curr.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	076-Health Administration	<u>Dev.</u>	2,115	9	-	1,065	1,147	-	-	-	-	4,233	18	-	781	4,829	-	-	-	-		<u>Curr.</u>	2,296	25,797	-	21,453	37,756	42,063	4.00	15,264	-	2,706	20,569	-	15,969	31,315	16,207	12,428	13,515	-	<b>Total: 07-Health</b>	<u>Curr.</u>	<b>31,397</b>	<b>184,663</b>	<b>-</b>	<b>116,534</b>	<b>192,086</b>	<b>110,361</b>	<b>14.00</b>	<b>31,041</b>	<b>-</b>	<b>153,029</b>	<b>155,393</b>	<b>-</b>	<b>98,629</b>	<b>172,524</b>	<b>60,312</b>	<b>33,362</b>	<b>27,361</b>	<b>-</b>		<u>Dev.</u>	<b>4,495</b>	<b>83,542</b>	<b>-</b>	<b>1,256</b>	<b>1,147</b>	<b>4,882</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,530</b>	<b>99,219</b>	<b>-</b>	<b>1,334</b>	<b>4,829</b>	<b>10,082</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>08-Recreation, Culture and Religion</b>																				081-Recreational and Sporting Services	<u>Dev.</u>	1,740	3,467	-	51	-	1,201	-	-	-	776	6,894	-	-	78	8,373	-	-	-		<u>Curr.</u>	-	1,870	-	1,419	-	296	935.00	1,664	-	-	1,305	-	-	977	307	589	1,137	-	082-Cultural Services	<u>Dev.</u>	6	413	-	145	-	-	-	-	-	5	637	-	-	228	-	-	-	-		<u>Curr.</u>	1,009	1,352	-	4,106	-	148	-	328	-	814	1,080	-	-	2,617	908	-	582	-	083-Broadcasting Publishing	<u>Dev.</u>	1,089	-	-	-	-	284	-	-	-	539	-	-	-	-	91	-	-	-		<u>Curr.</u>	11,976	1,258	-	673	-	360	-	842	-	8,179	1,107	-	-	463	395	-	804	-	084-Religious Affairs	<u>Dev.</u>	-	215	-	-	-	186	-	-	-	-	344	-	-	-	197	-	-	-		<u>Curr.</u>	1,236	440	-	1,654	-	2,053	-	504	-	3,559	334	-	-	1,586	1,967	-	447	-	085-R&D Recreation, Culture and Religion	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		<u>Curr.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	086-Administration of Information, Recreation and Culture	<u>Dev.</u>	-	-	-	126	-	-	-	-	-	-	-	-	-	262	-	-	-	-		<u>Curr.</u>	504	212	-	11,526	-	446	-	706	-	1,880	158	-	-	6,521	242	-	373	-	<b>Total: 08-Recreation, Culture and Religion</b>	<u>Curr.</u>	<b>14,725</b>	<b>5,132</b>	<b>-</b>	<b>19,378</b>	<b>-</b>	<b>3,302</b>	<b>935.00</b>	<b>4,044</b>	<b>-</b>	<b>14,432</b>	<b>3,984</b>	<b>-</b>	<b>-</b>	<b>12,164</b>	<b>3,819</b>	<b>589</b>	<b>3,343</b>	<b>-</b>		<u>Dev.</u>	<b>2,835</b>	<b>4,095</b>	<b>-</b>	<b>322</b>	<b>-</b>	<b>1,670</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,320</b>	<b>7,875</b>	<b>-</b>	<b>-</b>	<b>568</b>	<b>8,661</b>	<b>-</b>	<b>-</b>	<b>-</b>																																																																																																				
074-Public Health Services	<u>Dev.</u>	598	1,516	-	144	-	2,440	-	-	-	1,043	1,882	-	181	-	4,924	-	-	-		<u>Curr.</u>	13,524	17,199	-	17,262	13,252	4,785	1.00	2,262	-	132,408	17,081	-	14,499	13,261	2,309	2,513	2,558	-	075-R&D Health	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		<u>Curr.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	076-Health Administration	<u>Dev.</u>	2,115	9	-	1,065	1,147	-	-	-	-	4,233	18	-	781	4,829	-	-	-	-		<u>Curr.</u>	2,296	25,797	-	21,453	37,756	42,063	4.00	15,264	-	2,706	20,569	-	15,969	31,315	16,207	12,428	13,515	-	<b>Total: 07-Health</b>	<u>Curr.</u>	<b>31,397</b>	<b>184,663</b>	<b>-</b>	<b>116,534</b>	<b>192,086</b>	<b>110,361</b>	<b>14.00</b>	<b>31,041</b>	<b>-</b>	<b>153,029</b>	<b>155,393</b>	<b>-</b>	<b>98,629</b>	<b>172,524</b>	<b>60,312</b>	<b>33,362</b>	<b>27,361</b>	<b>-</b>		<u>Dev.</u>	<b>4,495</b>	<b>83,542</b>	<b>-</b>	<b>1,256</b>	<b>1,147</b>	<b>4,882</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,530</b>	<b>99,219</b>	<b>-</b>	<b>1,334</b>	<b>4,829</b>	<b>10,082</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>08-Recreation, Culture and Religion</b>																				081-Recreational and Sporting Services	<u>Dev.</u>	1,740	3,467	-	51	-	1,201	-	-	-	776	6,894	-	-	78	8,373	-	-	-		<u>Curr.</u>	-	1,870	-	1,419	-	296	935.00	1,664	-	-	1,305	-	-	977	307	589	1,137	-	082-Cultural Services	<u>Dev.</u>	6	413	-	145	-	-	-	-	-	5	637	-	-	228	-	-	-	-		<u>Curr.</u>	1,009	1,352	-	4,106	-	148	-	328	-	814	1,080	-	-	2,617	908	-	582	-	083-Broadcasting Publishing	<u>Dev.</u>	1,089	-	-	-	-	284	-	-	-	539	-	-	-	-	91	-	-	-		<u>Curr.</u>	11,976	1,258	-	673	-	360	-	842	-	8,179	1,107	-	-	463	395	-	804	-	084-Religious Affairs	<u>Dev.</u>	-	215	-	-	-	186	-	-	-	-	344	-	-	-	197	-	-	-		<u>Curr.</u>	1,236	440	-	1,654	-	2,053	-	504	-	3,559	334	-	-	1,586	1,967	-	447	-	085-R&D Recreation, Culture and Religion	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		<u>Curr.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	086-Administration of Information, Recreation and Culture	<u>Dev.</u>	-	-	-	126	-	-	-	-	-	-	-	-	-	262	-	-	-	-		<u>Curr.</u>	504	212	-	11,526	-	446	-	706	-	1,880	158	-	-	6,521	242	-	373	-	<b>Total: 08-Recreation, Culture and Religion</b>	<u>Curr.</u>	<b>14,725</b>	<b>5,132</b>	<b>-</b>	<b>19,378</b>	<b>-</b>	<b>3,302</b>	<b>935.00</b>	<b>4,044</b>	<b>-</b>	<b>14,432</b>	<b>3,984</b>	<b>-</b>	<b>-</b>	<b>12,164</b>	<b>3,819</b>	<b>589</b>	<b>3,343</b>	<b>-</b>		<u>Dev.</u>	<b>2,835</b>	<b>4,095</b>	<b>-</b>	<b>322</b>	<b>-</b>	<b>1,670</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,320</b>	<b>7,875</b>	<b>-</b>	<b>-</b>	<b>568</b>	<b>8,661</b>	<b>-</b>	<b>-</b>	<b>-</b>																																																																																																																								
	<u>Curr.</u>	13,524	17,199	-	17,262	13,252	4,785	1.00	2,262	-	132,408	17,081	-	14,499	13,261	2,309	2,513	2,558	-	075-R&D Health	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		<u>Curr.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	076-Health Administration	<u>Dev.</u>	2,115	9	-	1,065	1,147	-	-	-	-	4,233	18	-	781	4,829	-	-	-	-		<u>Curr.</u>	2,296	25,797	-	21,453	37,756	42,063	4.00	15,264	-	2,706	20,569	-	15,969	31,315	16,207	12,428	13,515	-	<b>Total: 07-Health</b>	<u>Curr.</u>	<b>31,397</b>	<b>184,663</b>	<b>-</b>	<b>116,534</b>	<b>192,086</b>	<b>110,361</b>	<b>14.00</b>	<b>31,041</b>	<b>-</b>	<b>153,029</b>	<b>155,393</b>	<b>-</b>	<b>98,629</b>	<b>172,524</b>	<b>60,312</b>	<b>33,362</b>	<b>27,361</b>	<b>-</b>		<u>Dev.</u>	<b>4,495</b>	<b>83,542</b>	<b>-</b>	<b>1,256</b>	<b>1,147</b>	<b>4,882</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,530</b>	<b>99,219</b>	<b>-</b>	<b>1,334</b>	<b>4,829</b>	<b>10,082</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>08-Recreation, Culture and Religion</b>																				081-Recreational and Sporting Services	<u>Dev.</u>	1,740	3,467	-	51	-	1,201	-	-	-	776	6,894	-	-	78	8,373	-	-	-		<u>Curr.</u>	-	1,870	-	1,419	-	296	935.00	1,664	-	-	1,305	-	-	977	307	589	1,137	-	082-Cultural Services	<u>Dev.</u>	6	413	-	145	-	-	-	-	-	5	637	-	-	228	-	-	-	-		<u>Curr.</u>	1,009	1,352	-	4,106	-	148	-	328	-	814	1,080	-	-	2,617	908	-	582	-	083-Broadcasting Publishing	<u>Dev.</u>	1,089	-	-	-	-	284	-	-	-	539	-	-	-	-	91	-	-	-		<u>Curr.</u>	11,976	1,258	-	673	-	360	-	842	-	8,179	1,107	-	-	463	395	-	804	-	084-Religious Affairs	<u>Dev.</u>	-	215	-	-	-	186	-	-	-	-	344	-	-	-	197	-	-	-		<u>Curr.</u>	1,236	440	-	1,654	-	2,053	-	504	-	3,559	334	-	-	1,586	1,967	-	447	-	085-R&D Recreation, Culture and Religion	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		<u>Curr.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	086-Administration of Information, Recreation and Culture	<u>Dev.</u>	-	-	-	126	-	-	-	-	-	-	-	-	-	262	-	-	-	-		<u>Curr.</u>	504	212	-	11,526	-	446	-	706	-	1,880	158	-	-	6,521	242	-	373	-	<b>Total: 08-Recreation, Culture and Religion</b>	<u>Curr.</u>	<b>14,725</b>	<b>5,132</b>	<b>-</b>	<b>19,378</b>	<b>-</b>	<b>3,302</b>	<b>935.00</b>	<b>4,044</b>	<b>-</b>	<b>14,432</b>	<b>3,984</b>	<b>-</b>	<b>-</b>	<b>12,164</b>	<b>3,819</b>	<b>589</b>	<b>3,343</b>	<b>-</b>		<u>Dev.</u>	<b>2,835</b>	<b>4,095</b>	<b>-</b>	<b>322</b>	<b>-</b>	<b>1,670</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,320</b>	<b>7,875</b>	<b>-</b>	<b>-</b>	<b>568</b>	<b>8,661</b>	<b>-</b>	<b>-</b>	<b>-</b>																																																																																																																																												
075-R&D Health	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		<u>Curr.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	076-Health Administration	<u>Dev.</u>	2,115	9	-	1,065	1,147	-	-	-	-	4,233	18	-	781	4,829	-	-	-	-		<u>Curr.</u>	2,296	25,797	-	21,453	37,756	42,063	4.00	15,264	-	2,706	20,569	-	15,969	31,315	16,207	12,428	13,515	-	<b>Total: 07-Health</b>	<u>Curr.</u>	<b>31,397</b>	<b>184,663</b>	<b>-</b>	<b>116,534</b>	<b>192,086</b>	<b>110,361</b>	<b>14.00</b>	<b>31,041</b>	<b>-</b>	<b>153,029</b>	<b>155,393</b>	<b>-</b>	<b>98,629</b>	<b>172,524</b>	<b>60,312</b>	<b>33,362</b>	<b>27,361</b>	<b>-</b>		<u>Dev.</u>	<b>4,495</b>	<b>83,542</b>	<b>-</b>	<b>1,256</b>	<b>1,147</b>	<b>4,882</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,530</b>	<b>99,219</b>	<b>-</b>	<b>1,334</b>	<b>4,829</b>	<b>10,082</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>08-Recreation, Culture and Religion</b>																				081-Recreational and Sporting Services	<u>Dev.</u>	1,740	3,467	-	51	-	1,201	-	-	-	776	6,894	-	-	78	8,373	-	-	-		<u>Curr.</u>	-	1,870	-	1,419	-	296	935.00	1,664	-	-	1,305	-	-	977	307	589	1,137	-	082-Cultural Services	<u>Dev.</u>	6	413	-	145	-	-	-	-	-	5	637	-	-	228	-	-	-	-		<u>Curr.</u>	1,009	1,352	-	4,106	-	148	-	328	-	814	1,080	-	-	2,617	908	-	582	-	083-Broadcasting Publishing	<u>Dev.</u>	1,089	-	-	-	-	284	-	-	-	539	-	-	-	-	91	-	-	-		<u>Curr.</u>	11,976	1,258	-	673	-	360	-	842	-	8,179	1,107	-	-	463	395	-	804	-	084-Religious Affairs	<u>Dev.</u>	-	215	-	-	-	186	-	-	-	-	344	-	-	-	197	-	-	-		<u>Curr.</u>	1,236	440	-	1,654	-	2,053	-	504	-	3,559	334	-	-	1,586	1,967	-	447	-	085-R&D Recreation, Culture and Religion	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		<u>Curr.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	086-Administration of Information, Recreation and Culture	<u>Dev.</u>	-	-	-	126	-	-	-	-	-	-	-	-	-	262	-	-	-	-		<u>Curr.</u>	504	212	-	11,526	-	446	-	706	-	1,880	158	-	-	6,521	242	-	373	-	<b>Total: 08-Recreation, Culture and Religion</b>	<u>Curr.</u>	<b>14,725</b>	<b>5,132</b>	<b>-</b>	<b>19,378</b>	<b>-</b>	<b>3,302</b>	<b>935.00</b>	<b>4,044</b>	<b>-</b>	<b>14,432</b>	<b>3,984</b>	<b>-</b>	<b>-</b>	<b>12,164</b>	<b>3,819</b>	<b>589</b>	<b>3,343</b>	<b>-</b>		<u>Dev.</u>	<b>2,835</b>	<b>4,095</b>	<b>-</b>	<b>322</b>	<b>-</b>	<b>1,670</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,320</b>	<b>7,875</b>	<b>-</b>	<b>-</b>	<b>568</b>	<b>8,661</b>	<b>-</b>	<b>-</b>	<b>-</b>																																																																																																																																																																
	<u>Curr.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	076-Health Administration	<u>Dev.</u>	2,115	9	-	1,065	1,147	-	-	-	-	4,233	18	-	781	4,829	-	-	-	-		<u>Curr.</u>	2,296	25,797	-	21,453	37,756	42,063	4.00	15,264	-	2,706	20,569	-	15,969	31,315	16,207	12,428	13,515	-	<b>Total: 07-Health</b>	<u>Curr.</u>	<b>31,397</b>	<b>184,663</b>	<b>-</b>	<b>116,534</b>	<b>192,086</b>	<b>110,361</b>	<b>14.00</b>	<b>31,041</b>	<b>-</b>	<b>153,029</b>	<b>155,393</b>	<b>-</b>	<b>98,629</b>	<b>172,524</b>	<b>60,312</b>	<b>33,362</b>	<b>27,361</b>	<b>-</b>		<u>Dev.</u>	<b>4,495</b>	<b>83,542</b>	<b>-</b>	<b>1,256</b>	<b>1,147</b>	<b>4,882</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,530</b>	<b>99,219</b>	<b>-</b>	<b>1,334</b>	<b>4,829</b>	<b>10,082</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>08-Recreation, Culture and Religion</b>																				081-Recreational and Sporting Services	<u>Dev.</u>	1,740	3,467	-	51	-	1,201	-	-	-	776	6,894	-	-	78	8,373	-	-	-		<u>Curr.</u>	-	1,870	-	1,419	-	296	935.00	1,664	-	-	1,305	-	-	977	307	589	1,137	-	082-Cultural Services	<u>Dev.</u>	6	413	-	145	-	-	-	-	-	5	637	-	-	228	-	-	-	-		<u>Curr.</u>	1,009	1,352	-	4,106	-	148	-	328	-	814	1,080	-	-	2,617	908	-	582	-	083-Broadcasting Publishing	<u>Dev.</u>	1,089	-	-	-	-	284	-	-	-	539	-	-	-	-	91	-	-	-		<u>Curr.</u>	11,976	1,258	-	673	-	360	-	842	-	8,179	1,107	-	-	463	395	-	804	-	084-Religious Affairs	<u>Dev.</u>	-	215	-	-	-	186	-	-	-	-	344	-	-	-	197	-	-	-		<u>Curr.</u>	1,236	440	-	1,654	-	2,053	-	504	-	3,559	334	-	-	1,586	1,967	-	447	-	085-R&D Recreation, Culture and Religion	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		<u>Curr.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	086-Administration of Information, Recreation and Culture	<u>Dev.</u>	-	-	-	126	-	-	-	-	-	-	-	-	-	262	-	-	-	-		<u>Curr.</u>	504	212	-	11,526	-	446	-	706	-	1,880	158	-	-	6,521	242	-	373	-	<b>Total: 08-Recreation, Culture and Religion</b>	<u>Curr.</u>	<b>14,725</b>	<b>5,132</b>	<b>-</b>	<b>19,378</b>	<b>-</b>	<b>3,302</b>	<b>935.00</b>	<b>4,044</b>	<b>-</b>	<b>14,432</b>	<b>3,984</b>	<b>-</b>	<b>-</b>	<b>12,164</b>	<b>3,819</b>	<b>589</b>	<b>3,343</b>	<b>-</b>		<u>Dev.</u>	<b>2,835</b>	<b>4,095</b>	<b>-</b>	<b>322</b>	<b>-</b>	<b>1,670</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,320</b>	<b>7,875</b>	<b>-</b>	<b>-</b>	<b>568</b>	<b>8,661</b>	<b>-</b>	<b>-</b>	<b>-</b>																																																																																																																																																																																				
076-Health Administration	<u>Dev.</u>	2,115	9	-	1,065	1,147	-	-	-	-	4,233	18	-	781	4,829	-	-	-	-		<u>Curr.</u>	2,296	25,797	-	21,453	37,756	42,063	4.00	15,264	-	2,706	20,569	-	15,969	31,315	16,207	12,428	13,515	-	<b>Total: 07-Health</b>	<u>Curr.</u>	<b>31,397</b>	<b>184,663</b>	<b>-</b>	<b>116,534</b>	<b>192,086</b>	<b>110,361</b>	<b>14.00</b>	<b>31,041</b>	<b>-</b>	<b>153,029</b>	<b>155,393</b>	<b>-</b>	<b>98,629</b>	<b>172,524</b>	<b>60,312</b>	<b>33,362</b>	<b>27,361</b>	<b>-</b>		<u>Dev.</u>	<b>4,495</b>	<b>83,542</b>	<b>-</b>	<b>1,256</b>	<b>1,147</b>	<b>4,882</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,530</b>	<b>99,219</b>	<b>-</b>	<b>1,334</b>	<b>4,829</b>	<b>10,082</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>08-Recreation, Culture and Religion</b>																				081-Recreational and Sporting Services	<u>Dev.</u>	1,740	3,467	-	51	-	1,201	-	-	-	776	6,894	-	-	78	8,373	-	-	-		<u>Curr.</u>	-	1,870	-	1,419	-	296	935.00	1,664	-	-	1,305	-	-	977	307	589	1,137	-	082-Cultural Services	<u>Dev.</u>	6	413	-	145	-	-	-	-	-	5	637	-	-	228	-	-	-	-		<u>Curr.</u>	1,009	1,352	-	4,106	-	148	-	328	-	814	1,080	-	-	2,617	908	-	582	-	083-Broadcasting Publishing	<u>Dev.</u>	1,089	-	-	-	-	284	-	-	-	539	-	-	-	-	91	-	-	-		<u>Curr.</u>	11,976	1,258	-	673	-	360	-	842	-	8,179	1,107	-	-	463	395	-	804	-	084-Religious Affairs	<u>Dev.</u>	-	215	-	-	-	186	-	-	-	-	344	-	-	-	197	-	-	-		<u>Curr.</u>	1,236	440	-	1,654	-	2,053	-	504	-	3,559	334	-	-	1,586	1,967	-	447	-	085-R&D Recreation, Culture and Religion	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		<u>Curr.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	086-Administration of Information, Recreation and Culture	<u>Dev.</u>	-	-	-	126	-	-	-	-	-	-	-	-	-	262	-	-	-	-		<u>Curr.</u>	504	212	-	11,526	-	446	-	706	-	1,880	158	-	-	6,521	242	-	373	-	<b>Total: 08-Recreation, Culture and Religion</b>	<u>Curr.</u>	<b>14,725</b>	<b>5,132</b>	<b>-</b>	<b>19,378</b>	<b>-</b>	<b>3,302</b>	<b>935.00</b>	<b>4,044</b>	<b>-</b>	<b>14,432</b>	<b>3,984</b>	<b>-</b>	<b>-</b>	<b>12,164</b>	<b>3,819</b>	<b>589</b>	<b>3,343</b>	<b>-</b>		<u>Dev.</u>	<b>2,835</b>	<b>4,095</b>	<b>-</b>	<b>322</b>	<b>-</b>	<b>1,670</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,320</b>	<b>7,875</b>	<b>-</b>	<b>-</b>	<b>568</b>	<b>8,661</b>	<b>-</b>	<b>-</b>	<b>-</b>																																																																																																																																																																																																								
	<u>Curr.</u>	2,296	25,797	-	21,453	37,756	42,063	4.00	15,264	-	2,706	20,569	-	15,969	31,315	16,207	12,428	13,515	-	<b>Total: 07-Health</b>	<u>Curr.</u>	<b>31,397</b>	<b>184,663</b>	<b>-</b>	<b>116,534</b>	<b>192,086</b>	<b>110,361</b>	<b>14.00</b>	<b>31,041</b>	<b>-</b>	<b>153,029</b>	<b>155,393</b>	<b>-</b>	<b>98,629</b>	<b>172,524</b>	<b>60,312</b>	<b>33,362</b>	<b>27,361</b>	<b>-</b>		<u>Dev.</u>	<b>4,495</b>	<b>83,542</b>	<b>-</b>	<b>1,256</b>	<b>1,147</b>	<b>4,882</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,530</b>	<b>99,219</b>	<b>-</b>	<b>1,334</b>	<b>4,829</b>	<b>10,082</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>08-Recreation, Culture and Religion</b>																				081-Recreational and Sporting Services	<u>Dev.</u>	1,740	3,467	-	51	-	1,201	-	-	-	776	6,894	-	-	78	8,373	-	-	-		<u>Curr.</u>	-	1,870	-	1,419	-	296	935.00	1,664	-	-	1,305	-	-	977	307	589	1,137	-	082-Cultural Services	<u>Dev.</u>	6	413	-	145	-	-	-	-	-	5	637	-	-	228	-	-	-	-		<u>Curr.</u>	1,009	1,352	-	4,106	-	148	-	328	-	814	1,080	-	-	2,617	908	-	582	-	083-Broadcasting Publishing	<u>Dev.</u>	1,089	-	-	-	-	284	-	-	-	539	-	-	-	-	91	-	-	-		<u>Curr.</u>	11,976	1,258	-	673	-	360	-	842	-	8,179	1,107	-	-	463	395	-	804	-	084-Religious Affairs	<u>Dev.</u>	-	215	-	-	-	186	-	-	-	-	344	-	-	-	197	-	-	-		<u>Curr.</u>	1,236	440	-	1,654	-	2,053	-	504	-	3,559	334	-	-	1,586	1,967	-	447	-	085-R&D Recreation, Culture and Religion	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		<u>Curr.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	086-Administration of Information, Recreation and Culture	<u>Dev.</u>	-	-	-	126	-	-	-	-	-	-	-	-	-	262	-	-	-	-		<u>Curr.</u>	504	212	-	11,526	-	446	-	706	-	1,880	158	-	-	6,521	242	-	373	-	<b>Total: 08-Recreation, Culture and Religion</b>	<u>Curr.</u>	<b>14,725</b>	<b>5,132</b>	<b>-</b>	<b>19,378</b>	<b>-</b>	<b>3,302</b>	<b>935.00</b>	<b>4,044</b>	<b>-</b>	<b>14,432</b>	<b>3,984</b>	<b>-</b>	<b>-</b>	<b>12,164</b>	<b>3,819</b>	<b>589</b>	<b>3,343</b>	<b>-</b>		<u>Dev.</u>	<b>2,835</b>	<b>4,095</b>	<b>-</b>	<b>322</b>	<b>-</b>	<b>1,670</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,320</b>	<b>7,875</b>	<b>-</b>	<b>-</b>	<b>568</b>	<b>8,661</b>	<b>-</b>	<b>-</b>	<b>-</b>																																																																																																																																																																																																																												
<b>Total: 07-Health</b>	<u>Curr.</u>	<b>31,397</b>	<b>184,663</b>	<b>-</b>	<b>116,534</b>	<b>192,086</b>	<b>110,361</b>	<b>14.00</b>	<b>31,041</b>	<b>-</b>	<b>153,029</b>	<b>155,393</b>	<b>-</b>	<b>98,629</b>	<b>172,524</b>	<b>60,312</b>	<b>33,362</b>	<b>27,361</b>	<b>-</b>		<u>Dev.</u>	<b>4,495</b>	<b>83,542</b>	<b>-</b>	<b>1,256</b>	<b>1,147</b>	<b>4,882</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,530</b>	<b>99,219</b>	<b>-</b>	<b>1,334</b>	<b>4,829</b>	<b>10,082</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>08-Recreation, Culture and Religion</b>																				081-Recreational and Sporting Services	<u>Dev.</u>	1,740	3,467	-	51	-	1,201	-	-	-	776	6,894	-	-	78	8,373	-	-	-		<u>Curr.</u>	-	1,870	-	1,419	-	296	935.00	1,664	-	-	1,305	-	-	977	307	589	1,137	-	082-Cultural Services	<u>Dev.</u>	6	413	-	145	-	-	-	-	-	5	637	-	-	228	-	-	-	-		<u>Curr.</u>	1,009	1,352	-	4,106	-	148	-	328	-	814	1,080	-	-	2,617	908	-	582	-	083-Broadcasting Publishing	<u>Dev.</u>	1,089	-	-	-	-	284	-	-	-	539	-	-	-	-	91	-	-	-		<u>Curr.</u>	11,976	1,258	-	673	-	360	-	842	-	8,179	1,107	-	-	463	395	-	804	-	084-Religious Affairs	<u>Dev.</u>	-	215	-	-	-	186	-	-	-	-	344	-	-	-	197	-	-	-		<u>Curr.</u>	1,236	440	-	1,654	-	2,053	-	504	-	3,559	334	-	-	1,586	1,967	-	447	-	085-R&D Recreation, Culture and Religion	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		<u>Curr.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	086-Administration of Information, Recreation and Culture	<u>Dev.</u>	-	-	-	126	-	-	-	-	-	-	-	-	-	262	-	-	-	-		<u>Curr.</u>	504	212	-	11,526	-	446	-	706	-	1,880	158	-	-	6,521	242	-	373	-	<b>Total: 08-Recreation, Culture and Religion</b>	<u>Curr.</u>	<b>14,725</b>	<b>5,132</b>	<b>-</b>	<b>19,378</b>	<b>-</b>	<b>3,302</b>	<b>935.00</b>	<b>4,044</b>	<b>-</b>	<b>14,432</b>	<b>3,984</b>	<b>-</b>	<b>-</b>	<b>12,164</b>	<b>3,819</b>	<b>589</b>	<b>3,343</b>	<b>-</b>		<u>Dev.</u>	<b>2,835</b>	<b>4,095</b>	<b>-</b>	<b>322</b>	<b>-</b>	<b>1,670</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,320</b>	<b>7,875</b>	<b>-</b>	<b>-</b>	<b>568</b>	<b>8,661</b>	<b>-</b>	<b>-</b>	<b>-</b>																																																																																																																																																																																																																																																
	<u>Dev.</u>	<b>4,495</b>	<b>83,542</b>	<b>-</b>	<b>1,256</b>	<b>1,147</b>	<b>4,882</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,530</b>	<b>99,219</b>	<b>-</b>	<b>1,334</b>	<b>4,829</b>	<b>10,082</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>08-Recreation, Culture and Religion</b>																				081-Recreational and Sporting Services	<u>Dev.</u>	1,740	3,467	-	51	-	1,201	-	-	-	776	6,894	-	-	78	8,373	-	-	-		<u>Curr.</u>	-	1,870	-	1,419	-	296	935.00	1,664	-	-	1,305	-	-	977	307	589	1,137	-	082-Cultural Services	<u>Dev.</u>	6	413	-	145	-	-	-	-	-	5	637	-	-	228	-	-	-	-		<u>Curr.</u>	1,009	1,352	-	4,106	-	148	-	328	-	814	1,080	-	-	2,617	908	-	582	-	083-Broadcasting Publishing	<u>Dev.</u>	1,089	-	-	-	-	284	-	-	-	539	-	-	-	-	91	-	-	-		<u>Curr.</u>	11,976	1,258	-	673	-	360	-	842	-	8,179	1,107	-	-	463	395	-	804	-	084-Religious Affairs	<u>Dev.</u>	-	215	-	-	-	186	-	-	-	-	344	-	-	-	197	-	-	-		<u>Curr.</u>	1,236	440	-	1,654	-	2,053	-	504	-	3,559	334	-	-	1,586	1,967	-	447	-	085-R&D Recreation, Culture and Religion	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		<u>Curr.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	086-Administration of Information, Recreation and Culture	<u>Dev.</u>	-	-	-	126	-	-	-	-	-	-	-	-	-	262	-	-	-	-		<u>Curr.</u>	504	212	-	11,526	-	446	-	706	-	1,880	158	-	-	6,521	242	-	373	-	<b>Total: 08-Recreation, Culture and Religion</b>	<u>Curr.</u>	<b>14,725</b>	<b>5,132</b>	<b>-</b>	<b>19,378</b>	<b>-</b>	<b>3,302</b>	<b>935.00</b>	<b>4,044</b>	<b>-</b>	<b>14,432</b>	<b>3,984</b>	<b>-</b>	<b>-</b>	<b>12,164</b>	<b>3,819</b>	<b>589</b>	<b>3,343</b>	<b>-</b>		<u>Dev.</u>	<b>2,835</b>	<b>4,095</b>	<b>-</b>	<b>322</b>	<b>-</b>	<b>1,670</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,320</b>	<b>7,875</b>	<b>-</b>	<b>-</b>	<b>568</b>	<b>8,661</b>	<b>-</b>	<b>-</b>	<b>-</b>																																																																																																																																																																																																																																																																				
<b>08-Recreation, Culture and Religion</b>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
081-Recreational and Sporting Services	<u>Dev.</u>	1,740	3,467	-	51	-	1,201	-	-	-	776	6,894	-	-	78	8,373	-	-	-		<u>Curr.</u>	-	1,870	-	1,419	-	296	935.00	1,664	-	-	1,305	-	-	977	307	589	1,137	-	082-Cultural Services	<u>Dev.</u>	6	413	-	145	-	-	-	-	-	5	637	-	-	228	-	-	-	-		<u>Curr.</u>	1,009	1,352	-	4,106	-	148	-	328	-	814	1,080	-	-	2,617	908	-	582	-	083-Broadcasting Publishing	<u>Dev.</u>	1,089	-	-	-	-	284	-	-	-	539	-	-	-	-	91	-	-	-		<u>Curr.</u>	11,976	1,258	-	673	-	360	-	842	-	8,179	1,107	-	-	463	395	-	804	-	084-Religious Affairs	<u>Dev.</u>	-	215	-	-	-	186	-	-	-	-	344	-	-	-	197	-	-	-		<u>Curr.</u>	1,236	440	-	1,654	-	2,053	-	504	-	3,559	334	-	-	1,586	1,967	-	447	-	085-R&D Recreation, Culture and Religion	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		<u>Curr.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	086-Administration of Information, Recreation and Culture	<u>Dev.</u>	-	-	-	126	-	-	-	-	-	-	-	-	-	262	-	-	-	-		<u>Curr.</u>	504	212	-	11,526	-	446	-	706	-	1,880	158	-	-	6,521	242	-	373	-	<b>Total: 08-Recreation, Culture and Religion</b>	<u>Curr.</u>	<b>14,725</b>	<b>5,132</b>	<b>-</b>	<b>19,378</b>	<b>-</b>	<b>3,302</b>	<b>935.00</b>	<b>4,044</b>	<b>-</b>	<b>14,432</b>	<b>3,984</b>	<b>-</b>	<b>-</b>	<b>12,164</b>	<b>3,819</b>	<b>589</b>	<b>3,343</b>	<b>-</b>		<u>Dev.</u>	<b>2,835</b>	<b>4,095</b>	<b>-</b>	<b>322</b>	<b>-</b>	<b>1,670</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,320</b>	<b>7,875</b>	<b>-</b>	<b>-</b>	<b>568</b>	<b>8,661</b>	<b>-</b>	<b>-</b>	<b>-</b>																																																																																																																																																																																																																																																																																																												
	<u>Curr.</u>	-	1,870	-	1,419	-	296	935.00	1,664	-	-	1,305	-	-	977	307	589	1,137	-	082-Cultural Services	<u>Dev.</u>	6	413	-	145	-	-	-	-	-	5	637	-	-	228	-	-	-	-		<u>Curr.</u>	1,009	1,352	-	4,106	-	148	-	328	-	814	1,080	-	-	2,617	908	-	582	-	083-Broadcasting Publishing	<u>Dev.</u>	1,089	-	-	-	-	284	-	-	-	539	-	-	-	-	91	-	-	-		<u>Curr.</u>	11,976	1,258	-	673	-	360	-	842	-	8,179	1,107	-	-	463	395	-	804	-	084-Religious Affairs	<u>Dev.</u>	-	215	-	-	-	186	-	-	-	-	344	-	-	-	197	-	-	-		<u>Curr.</u>	1,236	440	-	1,654	-	2,053	-	504	-	3,559	334	-	-	1,586	1,967	-	447	-	085-R&D Recreation, Culture and Religion	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		<u>Curr.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	086-Administration of Information, Recreation and Culture	<u>Dev.</u>	-	-	-	126	-	-	-	-	-	-	-	-	-	262	-	-	-	-		<u>Curr.</u>	504	212	-	11,526	-	446	-	706	-	1,880	158	-	-	6,521	242	-	373	-	<b>Total: 08-Recreation, Culture and Religion</b>	<u>Curr.</u>	<b>14,725</b>	<b>5,132</b>	<b>-</b>	<b>19,378</b>	<b>-</b>	<b>3,302</b>	<b>935.00</b>	<b>4,044</b>	<b>-</b>	<b>14,432</b>	<b>3,984</b>	<b>-</b>	<b>-</b>	<b>12,164</b>	<b>3,819</b>	<b>589</b>	<b>3,343</b>	<b>-</b>		<u>Dev.</u>	<b>2,835</b>	<b>4,095</b>	<b>-</b>	<b>322</b>	<b>-</b>	<b>1,670</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,320</b>	<b>7,875</b>	<b>-</b>	<b>-</b>	<b>568</b>	<b>8,661</b>	<b>-</b>	<b>-</b>	<b>-</b>																																																																																																																																																																																																																																																																																																																																
082-Cultural Services	<u>Dev.</u>	6	413	-	145	-	-	-	-	-	5	637	-	-	228	-	-	-	-		<u>Curr.</u>	1,009	1,352	-	4,106	-	148	-	328	-	814	1,080	-	-	2,617	908	-	582	-	083-Broadcasting Publishing	<u>Dev.</u>	1,089	-	-	-	-	284	-	-	-	539	-	-	-	-	91	-	-	-		<u>Curr.</u>	11,976	1,258	-	673	-	360	-	842	-	8,179	1,107	-	-	463	395	-	804	-	084-Religious Affairs	<u>Dev.</u>	-	215	-	-	-	186	-	-	-	-	344	-	-	-	197	-	-	-		<u>Curr.</u>	1,236	440	-	1,654	-	2,053	-	504	-	3,559	334	-	-	1,586	1,967	-	447	-	085-R&D Recreation, Culture and Religion	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		<u>Curr.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	086-Administration of Information, Recreation and Culture	<u>Dev.</u>	-	-	-	126	-	-	-	-	-	-	-	-	-	262	-	-	-	-		<u>Curr.</u>	504	212	-	11,526	-	446	-	706	-	1,880	158	-	-	6,521	242	-	373	-	<b>Total: 08-Recreation, Culture and Religion</b>	<u>Curr.</u>	<b>14,725</b>	<b>5,132</b>	<b>-</b>	<b>19,378</b>	<b>-</b>	<b>3,302</b>	<b>935.00</b>	<b>4,044</b>	<b>-</b>	<b>14,432</b>	<b>3,984</b>	<b>-</b>	<b>-</b>	<b>12,164</b>	<b>3,819</b>	<b>589</b>	<b>3,343</b>	<b>-</b>		<u>Dev.</u>	<b>2,835</b>	<b>4,095</b>	<b>-</b>	<b>322</b>	<b>-</b>	<b>1,670</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,320</b>	<b>7,875</b>	<b>-</b>	<b>-</b>	<b>568</b>	<b>8,661</b>	<b>-</b>	<b>-</b>	<b>-</b>																																																																																																																																																																																																																																																																																																																																																				
	<u>Curr.</u>	1,009	1,352	-	4,106	-	148	-	328	-	814	1,080	-	-	2,617	908	-	582	-	083-Broadcasting Publishing	<u>Dev.</u>	1,089	-	-	-	-	284	-	-	-	539	-	-	-	-	91	-	-	-		<u>Curr.</u>	11,976	1,258	-	673	-	360	-	842	-	8,179	1,107	-	-	463	395	-	804	-	084-Religious Affairs	<u>Dev.</u>	-	215	-	-	-	186	-	-	-	-	344	-	-	-	197	-	-	-		<u>Curr.</u>	1,236	440	-	1,654	-	2,053	-	504	-	3,559	334	-	-	1,586	1,967	-	447	-	085-R&D Recreation, Culture and Religion	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		<u>Curr.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	086-Administration of Information, Recreation and Culture	<u>Dev.</u>	-	-	-	126	-	-	-	-	-	-	-	-	-	262	-	-	-	-		<u>Curr.</u>	504	212	-	11,526	-	446	-	706	-	1,880	158	-	-	6,521	242	-	373	-	<b>Total: 08-Recreation, Culture and Religion</b>	<u>Curr.</u>	<b>14,725</b>	<b>5,132</b>	<b>-</b>	<b>19,378</b>	<b>-</b>	<b>3,302</b>	<b>935.00</b>	<b>4,044</b>	<b>-</b>	<b>14,432</b>	<b>3,984</b>	<b>-</b>	<b>-</b>	<b>12,164</b>	<b>3,819</b>	<b>589</b>	<b>3,343</b>	<b>-</b>		<u>Dev.</u>	<b>2,835</b>	<b>4,095</b>	<b>-</b>	<b>322</b>	<b>-</b>	<b>1,670</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,320</b>	<b>7,875</b>	<b>-</b>	<b>-</b>	<b>568</b>	<b>8,661</b>	<b>-</b>	<b>-</b>	<b>-</b>																																																																																																																																																																																																																																																																																																																																																																								
083-Broadcasting Publishing	<u>Dev.</u>	1,089	-	-	-	-	284	-	-	-	539	-	-	-	-	91	-	-	-		<u>Curr.</u>	11,976	1,258	-	673	-	360	-	842	-	8,179	1,107	-	-	463	395	-	804	-	084-Religious Affairs	<u>Dev.</u>	-	215	-	-	-	186	-	-	-	-	344	-	-	-	197	-	-	-		<u>Curr.</u>	1,236	440	-	1,654	-	2,053	-	504	-	3,559	334	-	-	1,586	1,967	-	447	-	085-R&D Recreation, Culture and Religion	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		<u>Curr.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	086-Administration of Information, Recreation and Culture	<u>Dev.</u>	-	-	-	126	-	-	-	-	-	-	-	-	-	262	-	-	-	-		<u>Curr.</u>	504	212	-	11,526	-	446	-	706	-	1,880	158	-	-	6,521	242	-	373	-	<b>Total: 08-Recreation, Culture and Religion</b>	<u>Curr.</u>	<b>14,725</b>	<b>5,132</b>	<b>-</b>	<b>19,378</b>	<b>-</b>	<b>3,302</b>	<b>935.00</b>	<b>4,044</b>	<b>-</b>	<b>14,432</b>	<b>3,984</b>	<b>-</b>	<b>-</b>	<b>12,164</b>	<b>3,819</b>	<b>589</b>	<b>3,343</b>	<b>-</b>		<u>Dev.</u>	<b>2,835</b>	<b>4,095</b>	<b>-</b>	<b>322</b>	<b>-</b>	<b>1,670</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,320</b>	<b>7,875</b>	<b>-</b>	<b>-</b>	<b>568</b>	<b>8,661</b>	<b>-</b>	<b>-</b>	<b>-</b>																																																																																																																																																																																																																																																																																																																																																																																												
	<u>Curr.</u>	11,976	1,258	-	673	-	360	-	842	-	8,179	1,107	-	-	463	395	-	804	-	084-Religious Affairs	<u>Dev.</u>	-	215	-	-	-	186	-	-	-	-	344	-	-	-	197	-	-	-		<u>Curr.</u>	1,236	440	-	1,654	-	2,053	-	504	-	3,559	334	-	-	1,586	1,967	-	447	-	085-R&D Recreation, Culture and Religion	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		<u>Curr.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	086-Administration of Information, Recreation and Culture	<u>Dev.</u>	-	-	-	126	-	-	-	-	-	-	-	-	-	262	-	-	-	-		<u>Curr.</u>	504	212	-	11,526	-	446	-	706	-	1,880	158	-	-	6,521	242	-	373	-	<b>Total: 08-Recreation, Culture and Religion</b>	<u>Curr.</u>	<b>14,725</b>	<b>5,132</b>	<b>-</b>	<b>19,378</b>	<b>-</b>	<b>3,302</b>	<b>935.00</b>	<b>4,044</b>	<b>-</b>	<b>14,432</b>	<b>3,984</b>	<b>-</b>	<b>-</b>	<b>12,164</b>	<b>3,819</b>	<b>589</b>	<b>3,343</b>	<b>-</b>		<u>Dev.</u>	<b>2,835</b>	<b>4,095</b>	<b>-</b>	<b>322</b>	<b>-</b>	<b>1,670</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,320</b>	<b>7,875</b>	<b>-</b>	<b>-</b>	<b>568</b>	<b>8,661</b>	<b>-</b>	<b>-</b>	<b>-</b>																																																																																																																																																																																																																																																																																																																																																																																																																
084-Religious Affairs	<u>Dev.</u>	-	215	-	-	-	186	-	-	-	-	344	-	-	-	197	-	-	-		<u>Curr.</u>	1,236	440	-	1,654	-	2,053	-	504	-	3,559	334	-	-	1,586	1,967	-	447	-	085-R&D Recreation, Culture and Religion	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		<u>Curr.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	086-Administration of Information, Recreation and Culture	<u>Dev.</u>	-	-	-	126	-	-	-	-	-	-	-	-	-	262	-	-	-	-		<u>Curr.</u>	504	212	-	11,526	-	446	-	706	-	1,880	158	-	-	6,521	242	-	373	-	<b>Total: 08-Recreation, Culture and Religion</b>	<u>Curr.</u>	<b>14,725</b>	<b>5,132</b>	<b>-</b>	<b>19,378</b>	<b>-</b>	<b>3,302</b>	<b>935.00</b>	<b>4,044</b>	<b>-</b>	<b>14,432</b>	<b>3,984</b>	<b>-</b>	<b>-</b>	<b>12,164</b>	<b>3,819</b>	<b>589</b>	<b>3,343</b>	<b>-</b>		<u>Dev.</u>	<b>2,835</b>	<b>4,095</b>	<b>-</b>	<b>322</b>	<b>-</b>	<b>1,670</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,320</b>	<b>7,875</b>	<b>-</b>	<b>-</b>	<b>568</b>	<b>8,661</b>	<b>-</b>	<b>-</b>	<b>-</b>																																																																																																																																																																																																																																																																																																																																																																																																																																				
	<u>Curr.</u>	1,236	440	-	1,654	-	2,053	-	504	-	3,559	334	-	-	1,586	1,967	-	447	-	085-R&D Recreation, Culture and Religion	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		<u>Curr.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	086-Administration of Information, Recreation and Culture	<u>Dev.</u>	-	-	-	126	-	-	-	-	-	-	-	-	-	262	-	-	-	-		<u>Curr.</u>	504	212	-	11,526	-	446	-	706	-	1,880	158	-	-	6,521	242	-	373	-	<b>Total: 08-Recreation, Culture and Religion</b>	<u>Curr.</u>	<b>14,725</b>	<b>5,132</b>	<b>-</b>	<b>19,378</b>	<b>-</b>	<b>3,302</b>	<b>935.00</b>	<b>4,044</b>	<b>-</b>	<b>14,432</b>	<b>3,984</b>	<b>-</b>	<b>-</b>	<b>12,164</b>	<b>3,819</b>	<b>589</b>	<b>3,343</b>	<b>-</b>		<u>Dev.</u>	<b>2,835</b>	<b>4,095</b>	<b>-</b>	<b>322</b>	<b>-</b>	<b>1,670</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,320</b>	<b>7,875</b>	<b>-</b>	<b>-</b>	<b>568</b>	<b>8,661</b>	<b>-</b>	<b>-</b>	<b>-</b>																																																																																																																																																																																																																																																																																																																																																																																																																																																								
085-R&D Recreation, Culture and Religion	<u>Dev.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		<u>Curr.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	086-Administration of Information, Recreation and Culture	<u>Dev.</u>	-	-	-	126	-	-	-	-	-	-	-	-	-	262	-	-	-	-		<u>Curr.</u>	504	212	-	11,526	-	446	-	706	-	1,880	158	-	-	6,521	242	-	373	-	<b>Total: 08-Recreation, Culture and Religion</b>	<u>Curr.</u>	<b>14,725</b>	<b>5,132</b>	<b>-</b>	<b>19,378</b>	<b>-</b>	<b>3,302</b>	<b>935.00</b>	<b>4,044</b>	<b>-</b>	<b>14,432</b>	<b>3,984</b>	<b>-</b>	<b>-</b>	<b>12,164</b>	<b>3,819</b>	<b>589</b>	<b>3,343</b>	<b>-</b>		<u>Dev.</u>	<b>2,835</b>	<b>4,095</b>	<b>-</b>	<b>322</b>	<b>-</b>	<b>1,670</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,320</b>	<b>7,875</b>	<b>-</b>	<b>-</b>	<b>568</b>	<b>8,661</b>	<b>-</b>	<b>-</b>	<b>-</b>																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
	<u>Curr.</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	086-Administration of Information, Recreation and Culture	<u>Dev.</u>	-	-	-	126	-	-	-	-	-	-	-	-	-	262	-	-	-	-		<u>Curr.</u>	504	212	-	11,526	-	446	-	706	-	1,880	158	-	-	6,521	242	-	373	-	<b>Total: 08-Recreation, Culture and Religion</b>	<u>Curr.</u>	<b>14,725</b>	<b>5,132</b>	<b>-</b>	<b>19,378</b>	<b>-</b>	<b>3,302</b>	<b>935.00</b>	<b>4,044</b>	<b>-</b>	<b>14,432</b>	<b>3,984</b>	<b>-</b>	<b>-</b>	<b>12,164</b>	<b>3,819</b>	<b>589</b>	<b>3,343</b>	<b>-</b>		<u>Dev.</u>	<b>2,835</b>	<b>4,095</b>	<b>-</b>	<b>322</b>	<b>-</b>	<b>1,670</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,320</b>	<b>7,875</b>	<b>-</b>	<b>-</b>	<b>568</b>	<b>8,661</b>	<b>-</b>	<b>-</b>	<b>-</b>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
086-Administration of Information, Recreation and Culture	<u>Dev.</u>	-	-	-	126	-	-	-	-	-	-	-	-	-	262	-	-	-	-		<u>Curr.</u>	504	212	-	11,526	-	446	-	706	-	1,880	158	-	-	6,521	242	-	373	-	<b>Total: 08-Recreation, Culture and Religion</b>	<u>Curr.</u>	<b>14,725</b>	<b>5,132</b>	<b>-</b>	<b>19,378</b>	<b>-</b>	<b>3,302</b>	<b>935.00</b>	<b>4,044</b>	<b>-</b>	<b>14,432</b>	<b>3,984</b>	<b>-</b>	<b>-</b>	<b>12,164</b>	<b>3,819</b>	<b>589</b>	<b>3,343</b>	<b>-</b>		<u>Dev.</u>	<b>2,835</b>	<b>4,095</b>	<b>-</b>	<b>322</b>	<b>-</b>	<b>1,670</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,320</b>	<b>7,875</b>	<b>-</b>	<b>-</b>	<b>568</b>	<b>8,661</b>	<b>-</b>	<b>-</b>	<b>-</b>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
	<u>Curr.</u>	504	212	-	11,526	-	446	-	706	-	1,880	158	-	-	6,521	242	-	373	-	<b>Total: 08-Recreation, Culture and Religion</b>	<u>Curr.</u>	<b>14,725</b>	<b>5,132</b>	<b>-</b>	<b>19,378</b>	<b>-</b>	<b>3,302</b>	<b>935.00</b>	<b>4,044</b>	<b>-</b>	<b>14,432</b>	<b>3,984</b>	<b>-</b>	<b>-</b>	<b>12,164</b>	<b>3,819</b>	<b>589</b>	<b>3,343</b>	<b>-</b>		<u>Dev.</u>	<b>2,835</b>	<b>4,095</b>	<b>-</b>	<b>322</b>	<b>-</b>	<b>1,670</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,320</b>	<b>7,875</b>	<b>-</b>	<b>-</b>	<b>568</b>	<b>8,661</b>	<b>-</b>	<b>-</b>	<b>-</b>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
<b>Total: 08-Recreation, Culture and Religion</b>	<u>Curr.</u>	<b>14,725</b>	<b>5,132</b>	<b>-</b>	<b>19,378</b>	<b>-</b>	<b>3,302</b>	<b>935.00</b>	<b>4,044</b>	<b>-</b>	<b>14,432</b>	<b>3,984</b>	<b>-</b>	<b>-</b>	<b>12,164</b>	<b>3,819</b>	<b>589</b>	<b>3,343</b>	<b>-</b>		<u>Dev.</u>	<b>2,835</b>	<b>4,095</b>	<b>-</b>	<b>322</b>	<b>-</b>	<b>1,670</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,320</b>	<b>7,875</b>	<b>-</b>	<b>-</b>	<b>568</b>	<b>8,661</b>	<b>-</b>	<b>-</b>	<b>-</b>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
	<u>Dev.</u>	<b>2,835</b>	<b>4,095</b>	<b>-</b>	<b>322</b>	<b>-</b>	<b>1,670</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,320</b>	<b>7,875</b>	<b>-</b>	<b>-</b>	<b>568</b>	<b>8,661</b>	<b>-</b>	<b>-</b>	<b>-</b>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																

Function Element	Year 2022-23										Year 2021-22											
	Federal Govt.	Punjab			Sindh		KPK		Balochistan			Federal Govt.	Punjab			Sindh		KPK		Balochistan		
		Prov. Govt.	Education Authority	Health Authority	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	Prov. Govt.		Distt. Govt.	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	
<b>09-Education Affairs &amp; Services</b>																						
091-Pre-Primary and Primary Education Affairs & Services	Dev. 6 Curr. 4,199	464 2,424	117 209,422	-	-	-	-	499 561	-	-	-	5 3,570	288 2,066	304 298,674	-	-	-	3,332 532	-	-	-	-
092-Secondary Education Affairs and Services	Dev. 4 Curr. 10,402	27,814 32,303	-	-	-	-	-	400 556	-	-	-	465 9,700	24,079 28,504	6 916	-	-	-	264 708	-	-	-	-
093-Tertiary Education Affairs and Services	Dev. 45,300 Curr. 79,730	4,596 47,560	-	-	757 53,585	-	-	1,818 32,669	-	-	-	27,060 8,486	6,754 37,086	-	-	920 41,409	-	3,237 27,529	-	-	-	-
094-Education Services not definable by Level	Dev. - Curr. -	20 374	51 6,853	-	-	-	-	-	-	-	-	-	19 305	77 5,633	-	45 2,063	-	-	-	-	-	-
095-Subsidiary Services to Education	Dev. 346 Curr. 214	-	2,412 272	-	-	-	-	112 487	-	-	-	267 438	-	1,723 240	-	-	-	316 423	-	-	-	-
096-Administration	Dev. - Curr. 2,321	-	-	-	464 29,241	-	-	-	-	-	-	-	-	-	-	357 22,054	-	-	-	-	-	-
097-Education Affairs & Services not elsewhere Classified	Dev. 3,540 Curr. 876	-	8,116 24	-	-	-	-	-	-	-	-	1,360 867	-	11,015 20	-	-	-	-	-	-	-	-
<b>Total: 09-Education Affairs and Services</b>	<b>Curr. 97,742 Dev. 49,196</b>	<b>85,448 32,894</b>	<b>362,778 10,696</b>	<b>312</b>	<b>248,352 1,221</b>	<b>-</b>	<b>-</b>	<b>44,146 2,829</b>	<b>196,805.00</b>	<b>75,769</b>	<b>-</b>	<b>25,800 29,157</b>	<b>72,283 31,139</b>	<b>309,462 13,125</b>	<b>287</b>	<b>212,110 1,322</b>	<b>-</b>	<b>34,425 7,147</b>	<b>173,151</b>	<b>65,902</b>	<b>-</b>	<b>-</b>
<b>10-Social Protection</b>																						
101- Sickness and Disability	Dev. - Curr. -	-	-	-	-	14	-	-	-	-	-	-	-	-	-	12	-	-	-	-	-	-
104- Family and Children	Dev. - Curr. -	-	-	-	-	112	-	-	-	-	-	-	-	-	91	-	-	-	-	-	-	-
106- Housing	Dev. - Curr. -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107- Administration	Dev. 1,225 Curr. 32,421	-	-	-	23 30,004	-	-	332 9,175	-	-	-	992 104,280	-	-	53 3,154	-	1,620 10,734	-	-	-	-	-
108- Others	Dev. 4 Curr. 1,485	1,463 3,141	-	-	830 7,209	-	-	373 1,034	-	-	-	19 1,276	1,347 2,510	-	3,120 6,739	-	595 997	-	-	3,056	2,465	-
109 - Social Protection	Dev. 421 Curr. 414,830	-	-	-	-	-	-	-	-	-	-	352 244,210	-	-	-	-	-	-	-	-	-	-
<b>Total: 10-Social Protection</b>	<b>Curr. 448,736 Dev. 1,650</b>	<b>32,568 1,463</b>	<b>-</b>	<b>-</b>	<b>37,339 853</b>	<b>-</b>	<b>-</b>	<b>10,209 705</b>	<b>3,558.00</b>	<b>13,360</b>	<b>-</b>	<b>349,766 1,363</b>	<b>7,391 1,347</b>	<b>-</b>	<b>9,996 3,173</b>	<b>-</b>	<b>11,731 2,214</b>	<b>3,056</b>	<b>4,467</b>	<b>-</b>	<b>-</b>	
<b>TOTAL: REVENUE EXPENDITURE</b>	<b>Curr. 10,736,793 Dev. 345,434</b>	<b>1,667,169 304,293</b>	<b>362,778 10,696</b>	<b>116,847 1,256</b>	<b>1,199,860 14,045</b>	<b>-</b>	<b>-</b>	<b>711,449 21,425</b>	<b>221,338</b>	<b>321,950</b>	<b>-</b>	<b>8,541,067 341,986</b>	<b>1,379,957 375,871</b>	<b>309,462 13,125</b>	<b>98,916 1,334</b>	<b>957,735 18,619</b>	<b>-</b>	<b>626,894 48,629</b>	<b>227,216</b>	<b>261,444</b>	<b>-</b>	<b>-</b>
<b>Total:(Current &amp; Development)</b>	<b>11,082,227</b>	<b>1,971,462</b>	<b>373,474</b>	<b>118,103</b>	<b>1,213,905</b>	<b>-</b>	<b>-</b>	<b>732,875</b>	<b>221,338</b>	<b>321,950</b>	<b>-</b>	<b>8,883,054</b>	<b>1,755,828</b>	<b>322,587</b>	<b>100,249</b>	<b>976,354</b>	<b>-</b>	<b>675,523</b>	<b>227,216</b>	<b>261,444</b>	<b>-</b>	

**ISLAMIC REPUBLIC OF PAKISTAN**  
**CONSOLIDATED FUND**  
**Statement of Expenditure - Minor function Wise**  
**For the Year Ended 30 June 2023**

Schedule No. 02 (Capital Expenditure)

(Rupees in million)

Function Element	Year 2022-23										Year 2021-22										
	Federal Govt.	Punjab			Sindh		KPK		Balochistan		Federal Govt.	Punjab			Sindh		KPK		Balochistan		
		Prov. Govt.	Education Authority	Health Authority	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.		Prov. Govt.	Education Authority	Health Authority	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	
<b>CAPITAL EXPENDITURE</b>																					
<b>01-General Public Service</b>																					
011- Executive & Legislative Organs, Financial and Fiscal Affairs, External Affairs	Dev. - Curr. 28,332,401	- 695,608	- -	- -	2,099 111,273	- -	- 277,100	107 -	8,370 -	- -	- 21,681,628	- 216,156	- -	- -	2,248 105,777	- -	- 189,768	126 -	5,400 -	- -	
012- Foreign Economic Aid	Dev. - Curr. -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	
013- Public Debt Transaction	Dev. - Curr. -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	
014- Transfer	Dev. 552,357 Curr. 303,725	27,142 10,500	- -	- -	84 21,500	- -	1,097 278	51 -	5,500 -	- -	380,143 217,434	22,179 5,658	- -	- -	144 37,664	- -	1,812 -	- -	14,050 -	- -	
015- General Services	Dev. - Curr. -	- -	- -	- -	27,175 -	- -	11,266 -	674 -	5,691 -	- -	- -	- -	- -	- -	20,773 -	- -	28,172 -	1,946 -	2,131 -	- -	
016- Basic Research	Dev. - Curr. -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	
017- Research & Development General Public Services	Dev. 26,241 Curr. -	- -	- -	- -	- -	- -	- -	- -	- -	- -	19,100 -	- -	- -	- -	- -	- -	- -	- -	- -	- -	
018- Administration of General Public Services	Dev. - Curr. -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	
019- General Public Services not elsewhere defined	Dev. - Curr. -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	
<b>TOTAL:01 General Public Service</b>	<b>Curr. 28,636,126</b> <b>Dev. 578,598</b>	<b>706,108</b> <b>27,142</b>	<b>-</b> <b>-</b>	<b>-</b> <b>-</b>	<b>132,773</b> <b>29,358</b>	<b>-</b> <b>-</b>	<b>277,379</b> <b>12,363</b>	<b>-</b> <b>832</b>	<b>-</b> <b>19,561</b>	<b>-</b> <b>-</b>	<b>21,899,062</b> <b>399,243</b>	<b>221,815</b> <b>22,179</b>	<b>-</b> <b>-</b>	<b>-</b> <b>-</b>	<b>143,441</b> <b>23,165</b>	<b>-</b> <b>-</b>	<b>189,768</b> <b>29,984</b>	<b>-</b> <b>2,072</b>	<b>-</b> <b>21,581</b>	<b>-</b> <b>-</b>	
<b>02-DEFENCE</b>																					
021- Defence Affairs	Dev. - Curr. -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	
022- Civil Defence	Dev. - Curr. -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	
025- Defence Administration	Dev. - Curr. -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	
<b>Total: 02 Defence</b>	<b>Curr. -</b> <b>Dev. -</b>	<b>-</b> <b>-</b>	<b>-</b> <b>-</b>	<b>-</b> <b>-</b>	<b>-</b> <b>-</b>	<b>-</b> <b>-</b>	<b>-</b> <b>-</b>	<b>-</b> <b>-</b>	<b>-</b> <b>-</b>	<b>-</b> <b>-</b>	<b>-</b> <b>-</b>	<b>-</b> <b>-</b>	<b>-</b> <b>-</b>	<b>-</b> <b>-</b>	<b>-</b> <b>-</b>	<b>-</b> <b>-</b>	<b>-</b> <b>-</b>	<b>-</b> <b>-</b>	<b>-</b> <b>-</b>	<b>-</b> <b>-</b>	

Function Element	Year 2022-23										Year 2021-22											
	Federal Govt.	Punjab			Sindh		KPK		Balochistan			Federal Govt.	Punjab			Sindh		KPK		Balochistan		
		Prov. Govt.	Education Authority	Health Authority	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	Prov. Govt.		Prov. Govt.	Education Authority	Health Authority	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	
<b>03 Public Order &amp; Safety Affairs</b>																						
031- Law Courts	Dev.	-	-	-	12	-	100	-	310	-	-	-	-	-	8	-	-	-	-	807	-	
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
032- Police	Dev.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	99	-	-	-	-	
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
033- Fire Protection	Dev.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	68	-	-	-	
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
034- Prison Admn.& Operation	Dev.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
035- R&D Public Order & Safety	Dev.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
036- Admn. of Public Order	Dev.	-	-	-	3,907	-	-	-	763	-	-	-	-	-	2,693	-	-	-	-	559	-	
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total:03- Public Order and Safety Affairs</b>	<b>Dev.</b>	-	-	-	3,919	-	100	-	1,073	-	-	-	-	-	2,701	-	99	68	-	1,366	-	
	<b>Curr.</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>04-Economic Affairs</b>																						
041-General Economic, Commercial & Labor Affairs	Dev.	124	-	-	21	-	14	-	12,553	-	208	-	-	-	36	-	102	-	5,418	-		
	Curr.	-	59,278	-	128,104	-	66,166	-	-	-	-	310,376	-	-	50,784	-	65,754	-	-	-		
042-Agriculture, Food, Irrigation, Forestry and Fishing	Dev.	-	501,299	-	70,752	-	23,184	6	39,285	-	-	21,917	-	-	42,040	-	30,000	35	36,715	-		
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
043-Fuel and Energy	Dev.	1,121	218	-	990	-	6,992	-	3,811	-	2,044	1,000	-	-	1,181	-	7,525	-	2,805	-		
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
044-Mining & Manufacturing	Dev.	1,996	-	-	562	-	73	-	1,264	-	1,687	-	-	-	1,387	-	858	-	767	-		
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
045-Construction & Transport	Dev.	102,526	265,956	-	6,645	-	35,865	33	37,550	-	22,937	184,906	-	1	2,338	-	72,975	-	31,008	-		
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
046-Communications	Dev.	1,465	-	-	-	-	-	-	-	-	567	-	-	-	-	-	-	-	-	-		
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
047-Other Industries	Dev.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
048-R&D Economic Affairs	Dev.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>TOTAL :04-Economic Affairs</b>	<b>Dev.</b>	-	59,278	-	128,104	-	66,166	-	-	-	-	310,376	-	-	50,784	-	65,754	-	-	-		
	<b>Curr.</b>	107,232	767,472	-	78,970	-	66,129	39	94,462	-	27,443	207,823	-	1	46,982	-	111,459	35	76,713	-		

Function Element	Year 2022-23										Year 2021-22										
	Federal Govt.	Punjab			Sindh		KPK		Balochistan			Federal Govt.	Punjab			Sindh		KPK		Balochistan	
		Prov. Govt.	Education Authority	Health Authority	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	Prov. Govt.		Prov. Govt.	Education Authority	Health Authority	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.
<b>05- Environment Protection</b>																					
051-Waste Management	Dev.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
052-Waste Water Management	Dev.	-	-	-	-	-	5,809	30	17,621	-	-	-	-	-	-	8,452	179	11,593	-	-	
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
053-Population Abatement	Dev.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9	58	-	-	-	
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
054-R&D Environment	Dev.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
055-Administration of Environment Protection	Dev.	-	-	-	121	-	-	-	-	-	-	-	-	79	-	-	-	-	-	-	-
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
056-Others	Dev.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total:05-Environment Protection</b>	<b>Curr.</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Dev.</b>	-	-	-	121	-	5,809	30	17,621	-	-	-	-	79	-	8,461	237	11,593	-	-	-
<b>06-Housing &amp; Community Amenities</b>																					
061-Housing Development	Dev.	-	-	-	25	-	-	-	-	-	-	-	-	14	-	812	-	41	-	-	
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
062-Community Development	Dev.	-	-	-	871	-	21,923	50	10,234	-	-	-	1,429	-	32,495	-	4,610	-	-		
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
063-Water Supply	Dev.	-	-	-	12,115	-	-	34	-	-	-	-	9,267	-	-	54	-	-	-	-	
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
064-Street Lighting Affairs and Services	Dev.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
065-R&D in Community Amenities	Dev.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
066-Administration of Housing & Community Amenities	Dev.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total: 06-Housing &amp; Community Amenities</b>	<b>Curr.</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Dev.</b>	-	-	-	13,011	-	21,923	84	10,234	-	-	-	10,710	-	33,307	54	4,651	-	-	-	-

Function Element	Year 2022-23										Year 2021-22									
	Federal Govt.	Punjab			Sindh		KPK		Balochistan		Federal Govt.	Punjab			Sindh		KPK		Balochistan	
		Prov. Govt.	Education Authority	Health Authority	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.		Prov. Govt.	Education Authority	Health Authority	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.
<b>07-Health</b>																				
071-Medical Products, Appliance Dev. and equipments	Dev.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
072-Outpatients Services	Dev.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
073-Hospital Services	Dev.	-	-	-	23	-	2,658	25	-	-	-	-	-	269	-	7,866	20	-	-	-
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
074-Public Health Services	Dev.	-	-	-	-	-	503	-	7,685	-	-	-	-	-	-	1,628	-	6,320	-	-
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
075-R&D Health	Dev.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
076-Health Administration	Dev.	-	-	-	4,051	-	311	-	-	-	-	-	-	4,500	-	123	-	-	-	-
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total: 07-Health</b>	<b>Curr.</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Dev.</b>	-	-	-	4,074	-	3,472	25	7,685	-	-	-	-	4,769	-	9,618	20	6,320	-	-
<b>08-Recreation, Culture and Religion</b>																				
081-Recreational and Sporting Services	Dev.	-	-	-	1,474	-	3,924	-	1,872	-	51	-	-	-	2,081	-	3,219	7	1,989	-
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
082-Cultural Services	Dev.	-	-	-	1,330	-	-	-	443	-	-	-	-	-	1,335	-	-	1,246	559	-
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
083-Broadcasting Publishing	Dev.	-	-	-	-	-	-	-	8	-	-	-	-	-	-	-	39	-	34	-
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
084-Religious Affairs	Dev.	-	-	-	828	-	-	-	517	-	-	-	-	-	796	-	-	-	475	-
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
085-R&D Recreation, Culture and Religion	Dev.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
086-Administration of Information and Culture	Dev.	-	-	-	-	-	-	-	2,398	-	-	-	-	-	60	-	-	-	1,049	-
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total: 08-Recreation, Culture and Religion</b>	<b>Curr.</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Dev.</b>	-	-	-	3,632	-	3,924	-	5,238	-	51	-	-	-	4,272	-	3,258	1,252	4,106	-
<b>09-Education Affairs &amp; Services</b>																				
091-Pre-Primary and Primary Education Affairs & Services	Dev.	-	-	-	-	-	4,919	0	674	-	-	-	-	-	-	-	5,466	7	983	-
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
092-Secondary Education Affairs and Services	Dev.	-	-	-	-	-	1,711	807	4,362	-	-	-	-	-	-	-	3,546	29	2,803	-
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
093-Tertiary Education Affairs and Services	Dev.	-	-	-	3,681	-	3,525	-	4,124	-	-	-	-	-	3,608	-	8,092	-	4,164	-
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
094-Education Services not definable by Level	Dev.	-	-	-	4,897	-	-	-	-	-	-	-	-	-	4,647	-	-	-	-	-
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Function Element	Year 2022-23										Year 2021-22											
	Federal Govt.	Punjab			Sindh		KPK		Balochistan			Federal Govt.	Punjab			Sindh		KPK		Balochistan		
		Prov. Govt.	Education Authority	Health Authority	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	Prov. Govt.		Prov. Govt.	Education Authority	Health Authority	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	
095-Subsidiary Services to Education	Dev.	-	-	-	-	-	-	12	-	-	-	-	-	-	-	-	-	77	-	-	-	
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
096-Administration	Dev.	-	-	-	-	4,865	-	-	-	-	-	-	-	-	3,219	-	-	-	-	-	-	
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
097-Education Affairs & Services not elsewhere Classified	Dev.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total: 09-Education Affairs and Services</b>	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Dev.	-	-	-	-	13,443	-	10,167	807	9,161	-	-	-	-	11,474	-	-	17,182	36	7,950	-	
<b>10-Social Protection</b>																						
106- Housing	Dev.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
107- Administration	Dev.	-	-	-	-	53	-	777	-	281	-	-	-	-	397	-	1,768	-	265	-	-	
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
108- Others	Dev.	-	-	-	-	152,677	-	271	23	16,675	-	-	-	101,697	-	252	-	8,266	-	-	-	
	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total: 10-Social Protection</b>	Curr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Dev.	-	-	-	-	152,730	-	1,048	23	16,956	-	-	-	102,094	-	2,020	-	8,531	-	-	-	
<b>TOTAL: CAPITAL EXPENDITURE</b>	Curr.	28,636,126	765,387	-	-	260,877	-	343,545	-	-	-	-	-	21,899,062	532,191	-	-	194,225	-	255,522	-	-
	Dev.	685,830	794,614	-	1	299,258	-	124,934	1,840	181,991	-	-	426,737	230,002	-	1	206,246	-	215,387	3,774	142,811	-
<b>Total:(Current &amp; Development)</b>		29,321,956	1,560,001	-	1	560,135	-	468,479	1,840	181,991	-	-	22,325,799	762,193	-	1	400,471	-	470,909	3,774	142,811	-
<b>Grand Total Provincial &amp; District</b>		29,321,956	1,560,001	-	1	560,135	-	468,479	1,840	181,991	-	-	22,325,799	762,193	-	1	400,471	-	470,909	3,774	142,811	-

**ISLAMIC REPUBLIC OF PAKISTAN**  
**PUBLIC ACCOUNT STATEMENT**  
**For the Year Ended 30 June 2023**

Schedule No. 03

(Rupees in million)

	Year 2022-23										Year 2021-22											
	Federal Govt.	Punjab			Sindh		KPK		Balochistan		TOTAL	Federal Govt.	Punjab			Sindh		KPK		Balochistan		TOTAL
		Prov. Govt.	Education Authority	Health Authority	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.			Prov. Govt.	Education Authority	Health Authority	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	Prov. Govt.	Distt. Govt.	
<b>RECEIPTS</b>																						
National Saving Schemes	1,835,210	-	-	-	-	-	-	-	-	-	1,835,210	3,600,654	-	-	-	-	-	-	-	-	3,600,654	
Special Deposits	802,373	108,257	193	21	290,163	-	110,231	3,515	23,147	-	1,337,900	630,891	141,451	228	25	103,041	-	97,391	3,077	18,356	-	994,460
State Provident Funds	95,023	51,210	12,085	2,861	41,559	-	28,810	13,954	10,554	-	256,056	93,790	28,468	9,413	1,451	22,162	-	20,159	12,667	6,863	-	194,973
Trust and other Public Accounts	32,808,100	2,521,224	565,904	200,672	5,156,413	-	1,095,870	408,428	1,070,905	-	43,827,516	27,486,757	2,256,964	598,516	171,337	4,143,432	-	1,020,903	419,584	900,172	-	36,997,665
<b>TOTAL</b>	<b>35,540,706</b>	<b>2,680,691</b>	<b>578,182</b>	<b>203,554</b>	<b>5,488,135</b>	<b>-</b>	<b>1,234,911</b>	<b>425,897</b>	<b>1,104,606</b>	<b>-</b>	<b>47,256,682</b>	<b>31,812,092</b>	<b>2,426,883</b>	<b>608,157</b>	<b>172,813</b>	<b>4,268,635</b>	<b>-</b>	<b>1,138,453</b>	<b>435,328</b>	<b>925,391</b>	<b>-</b>	<b>41,787,752</b>
<b>PAYMENTS</b>																						
National Saving Schemes	2,261,238	-	-	-	-	-	-	-	-	-	2,261,238	3,776,226	-	-	-	-	-	-	-	-	-	3,776,226
Special Deposits	714,243	99,170	206	20	273,559	-	113,428	3,496	20,720	-	1,224,842	693,665	109,680	214	24	88,172	-	88,140	3,200	16,590	-	999,684
State Provident Funds	73,394	37,580	11,368	2,702	25,965	-	11,040	13,936	6,051	-	182,036	77,260	33,570	9,177	1,512	21,762	-	8,677	12,529	8,484	-	172,972
Trust and other Public Accounts	32,744,259	2,508,981	565,649	200,646	5,124,395	-	1,111,898	409,684	1,068,373	-	43,733,885	27,610,984	2,241,375	598,389	171,343	4,158,678	-	1,022,496	419,104	900,089	-	37,122,457
<b>TOTAL</b>	<b>35,793,134</b>	<b>2,645,731</b>	<b>577,223</b>	<b>203,368</b>	<b>5,423,919</b>	<b>-</b>	<b>1,236,366</b>	<b>427,116</b>	<b>1,095,144</b>	<b>-</b>	<b>47,402,001</b>	<b>32,158,135</b>	<b>2,384,625</b>	<b>607,779</b>	<b>172,879</b>	<b>4,268,612</b>	<b>-</b>	<b>1,119,313</b>	<b>434,833</b>	<b>925,163</b>	<b>-</b>	<b>42,071,339</b>
<b>Net Public Account</b>	<b>(252,428)</b>	<b>34,960</b>	<b>959</b>	<b>186</b>	<b>64,216</b>	<b>-</b>	<b>(1,455)</b>	<b>(1,219)</b>	<b>9,462</b>	<b>-</b>	<b>(145,319)</b>	<b>(346,043)</b>	<b>42,258</b>	<b>378</b>	<b>(66)</b>	<b>23</b>	<b>-</b>	<b>19,140</b>	<b>495</b>	<b>228</b>	<b>-</b>	<b>(283,587)</b>

**ISLAMIC REPUBLIC OF PAKISTAN**  
**ACCOUNT OF ASSIGNMENTS AND COMPENSATION TO PROVINCES**  
**For the Year Ended 30 June 2023**

Schedule No. 04

( Rupees in million )

Head of Accounts	Year 2022-23					Year 2021-22				
	Punjab	Sindh	KPK	Balochistan	Total	Punjab	Sindh	KPK	Balochistan	Total
Taxes on Income	939,497	307,043	299,633	156,160	<b>1,702,333</b>	647,105	307,043	204,821	110,134	<b>1,269,103</b>
Capital Value Tax on Immoveable Property	-	54	2	-	<b>56</b>	-	54	36	-	<b>90</b>
Capital Value Tax on Moveable Assets	1,903	-	595	12	<b>2,510</b>	114	-	-	29	<b>143</b>
Custom	270,151	134,315	86,350	55,418	<b>546,234</b>	283,073	134,315	89,598	39,700	<b>546,686</b>
Sales Tax	749,727	353,445	237,431	157,433	<b>1,498,036</b>	744,898	353,445	235,774	128,242	<b>1,462,359</b>
Federal Excise	103,618	42,350	32,888	18,926	<b>197,783</b>	89,255	42,350	28,251	17,623	<b>177,479</b>
Federal Excise on Natural Gas	254	5,752	1,415	1,458	<b>8,879</b>	314	5,752	1,478	1,651	<b>9,195</b>
Development Surcharges and Royalties	11,483	59,331	40,426	12,221	<b>123,461</b>	7,977	59,331	30,504	8,439	<b>106,251</b>
<b>Transfers through NFC awards</b>	<b>2,076,633</b>	<b>902,290</b>	<b>698,740</b>	<b>401,628</b>	<b>4,079,292</b>	<b>1,772,736</b>	<b>902,290</b>	<b>590,462</b>	<b>305,818</b>	<b>3,571,306</b>
Loans and Advances										
a) Through Federal Government	103,443	27,544	48,708	9,972	<b>189,666</b>	44,381	27,544	-	6,096	<b>78,021</b>
b) Through Third-Party	17,875	-	18,662	-	<b>36,537</b>	9,076	-	2,432	-	<b>11,508</b>
Transfer Grants	25,070	35,740	115,756	28,699	<b>205,265</b>	67,905	35,740	179,640	30,505	<b>313,790</b>
	146,388	63,284	183,126	38,671	431,468	121,362	63,284	182,072	36,601	403,319
<b>Total Assignment and Compensation to Provinces</b>	<b>2,223,021</b>	<b>965,574</b>	<b>881,866</b>	<b>440,299</b>	<b>4,510,760</b>	<b>1,894,098</b>	<b>965,574</b>	<b>772,534</b>	<b>342,419</b>	<b>3,974,625</b>

**Transfer Grants**

Development Grants	19,697	13,233	47,726	28,672	<b>109,328</b>	61,042	13,233	75,345	20,204	<b>169,824</b>
Non- Development Grants	5,373	22,507	60,710	27	<b>88,617</b>	6,863	22,507	65,400	10,180	<b>104,950</b>
Grants by third-parties	-	-	-	-	-	-	-	1,436	-	<b>1,436</b>
Others - foreign	-	-	7,320	-	<b>7,320</b>	-	-	37,459	121	<b>37,580</b>
	<b>25,070</b>	<b>35,740</b>	<b>115,756</b>	<b>28,699</b>	<b>205,265</b>	<b>67,905</b>	<b>35,740</b>	<b>179,640</b>	<b>30,505</b>	<b>313,790</b>

**ISLAMIC REPUBLIC OF PAKISTAN**  
**SUMMARY OF FEDERAL FISCAL OPERATIONS**  
**For the Year Ended 30 June 2023**

**Schedule No. 05**

Federal Government	Year 2022-23	Year 2021-22
<b>TOTAL REVENUES</b>	<b>Rs. in Million</b>	<b>Rs. in Million</b>
<b><u>A-TAX REVENUES</u></b>		
Federal Board of Revenues (FBR)	7,169,140	6,142,802
Other Taxes	-	-
<b>Total - Tax Revenues</b>	<u>7,169,140</u>	<u>6,142,802</u>
<b><u>B- NON-TAX REVENUES</u></b>		
<b>Gross Revenues</b>	1,710,730	1,185,421
Less: Provincial Share	8,879,870	7,328,223
<b>Net Revenues</b>	<u>4,223,474</u>	<u>3,589,017</u>
	<b>4,656,396</b>	<b>3,739,206</b>
<b>TOTAL EXPENDITURE</b>		
<b><u>A- CURRENT EXPENDITURE</u></b>		
a. Interest	5,695,916	3,182,432
b. Defence Affairs and Services	1,585,502	1,411,646
c. Pension	666,325	541,862
d. Running of Civil Government	634,030	546,725
e. Subsidies	1,080,262	1,529,609
f. Grants (Provincial & Others)	1,069,993	1,239,288
	<u>10,732,028</u>	<u>8,451,562</u>
<b><u>B- DEVELOPMENT AND NET LENDING</u></b>		
a. PSDP	743,026	558,106
b. Other Development	-	-
c. Net lending (Provincial & Others)	147,330	143,004
	<u>890,356</u>	<u>701,110</u>
<b>Total of Expenditure</b>	<b>11,622,384</b>	<b>9,152,672</b>
Add: Statistical Discrepancy	(289,958)	197,417
<b>BUDGET DEFICIT</b>	<b>(6,676,030)</b>	<b>(5,610,883)</b>
Add: Provincial Surplus	154,585	351,000
<b>OVERALL FISCAL DEFICIT</b>	<u><b>(6,521,445)</b></u>	<u><b>(5,259,883)</b></u>
<b>AS PERCENTAGE OF GDP</b>	<u><b>-7.7%</b></u>	<u><b>-7.9%</b></u>
<b>Gross Domestic Product (GDP)</b>	<u><b>84,658,000</b></u>	<u><b>66,950,000</b></u>
<b>FINANCING</b>		
<b>A. EXTERNAL (net)</b>	<b>(679,848)</b>	<b>1,178,410</b>
<b>B. DOMESTIC (net)</b>		
BANK	3,528,590	3,101,000
NON-BANK	3,672,703	980,473
	<u>7,201,293</u>	<u>4,081,473</u>
<b>Total Financing</b>	<u><b>6,521,445</b></u>	<u><b>5,259,883</b></u>

**ISLAMIC REPUBLIC OF PAKISTAN**  
**AREA-WISE FEDERAL TAX RECEIPTS / EXPENDITURE OF TAX REVENUE**  
**For the Year Ended 30 June 2023**

Schedule No. 06

(Rupees in million)

Major/ Minor Heads	Year 2022-23									Year 2021-22								
	AGPR Islamabad	AGPR Sub-Office Lahore	AGPR Sub-Office Karachi	AGPR Sub-Office Peshawar	AGPR Sub-Office Quetta	AGPR Sub-Office Gilgit Baltistan	Post Office Deptt.	Defence	Total	AGPR Islamabad	AGPR Sub-Office Lahore	AGPR Sub-Office Karachi	AGPR Sub-Office Peshawar	AGPR Sub-Office Quetta	AGPR Sub-Office Gilgit Baltistan	Post Office Deptt.	Defence	Total
<b>B-TAX REVENUE</b>																		
<b>B01-DIRECT TAXES</b>																		
B011-Taxes on Income	3,006,356	46,562	121,538	7,324	5,652	-	-	22,962	<b>3,210,394</b>	1,982,206	86,592	151,487	11,531	16,854	-	-	21,189	<b>2,269,859</b>
B012-Wealth Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B013-Property Tax	483	-	1	4	1	-	-	-	<b>489</b>	455	11	4	-	-	-	-	-	<b>470</b>
B014-Land Revenue	1,280	-	1	-	-	-	-	-	<b>1,281</b>	1,929	-	-	-	-	-	-	-	<b>1,929</b>
B015-Worker Welfare Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B016-Tax on Profession, Trades and Callings	86	7	(7)	3	-	-	-	-	<b>89</b>	119	3	-	-	1	-	-	-	<b>123</b>
B017-Capital Value Tax on Immoveable Property	1,537	5	2	-	1	-	-	-	<b>1,545</b>	3	99	2	-	1	-	-	-	<b>105</b>
B018-Capital Value Tax on Moveable Assets	8,547	2	12	-	-	-	-	-	<b>8,561</b>	-	-	-	-	-	-	-	-	-
B019-Other Direct Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total-B01 Direct Taxes</b>	<b>3,018,289</b>	<b>46,576</b>	<b>121,547</b>	<b>7,331</b>	<b>5,654</b>	-	-	<b>22,962</b>	<b>3,222,359</b>	<b>1,984,712</b>	<b>86,705</b>	<b>151,493</b>	<b>11,531</b>	<b>16,856</b>	-	-	<b>21,189</b>	<b>2,272,486</b>
<b>B02-INDIRECT TAXES</b>																		
B020-Sea Customs	-	-	443,134	-	-	-	-	-	<b>443,134</b>	-	17	513,355	-	-	-	-	-	<b>513,372</b>
B021-Land Customs	426,449	58,354	8,343	6,411	13,335	9	-	-	<b>512,901</b>	414,091	73,768	10,792	7,777	14,231	1	-	-	<b>520,660</b>
B022-Customs Surcharge	(77)	(352)	(37,453)	(148)	(111)	-	-	-	<b>(38,141)</b>	(348)	(692)	(21,957)	(247)	(96)	-	-	-	<b>(23,340)</b>
B023-Sales Tax	1,853,358	26,044	687,583	9,997	7,482	19	-	6,967	<b>2,591,450</b>	1,513,350	59,650	895,328	7,539	50,664	1	-	5,699	<b>2,532,231</b>
B024-Federal Excise	354,572	113	6,441	67	19	-	-	-	<b>361,212</b>	299,666	214	11,635	35	110	-	-	-	<b>311,660</b>
B025-Federal Excise on Natural Gas	8,673	-	-	-	-	-	-	-	<b>8,673</b>	8,999	-	-	-	-	-	-	-	<b>8,999</b>
B026-Provincial Excise	254	-	1	-	-	-	-	-	<b>255</b>	246	-	0	-	0	-	-	-	<b>246</b>
B027-Stamp Duty	2,172	1	1	2	-	1	29	-	<b>2,206</b>	2,146	1	(4)	1	-	0	19	-	<b>2,164</b>
B028-Motor Vehicles	9,627	-	-	-	-	-	-	-	<b>9,627</b>	12,207	-	-	-	-	-	-	-	<b>12,207</b>
B029-Sale on Opium	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B030-Other Indirect Taxes	526	146	2,686	1	-	-	-	-	<b>3,359</b>	393	693	3,395	-	-	-	-	-	<b>4,481</b>
<b>Total-B02 Indirect Taxes</b>	<b>2,655,554</b>	<b>84,306</b>	<b>1,110,736</b>	<b>16,330</b>	<b>20,725</b>	<b>29</b>	<b>29</b>	<b>6,967</b>	<b>3,894,676</b>	<b>2,250,750</b>	<b>133,651</b>	<b>1,412,544</b>	<b>15,105</b>	<b>64,909</b>	<b>2</b>	<b>19</b>	<b>5,699</b>	<b>3,882,680</b>
<b>Gross Tax Receipts</b>	<b>5,673,843</b>	<b>130,882</b>	<b>1,232,283</b>	<b>23,661</b>	<b>26,379</b>	<b>29</b>	<b>29</b>	<b>29,929</b>	<b>7,117,035</b>	<b>4,235,462</b>	<b>220,356</b>	<b>1,564,037</b>	<b>26,636</b>	<b>81,765</b>	<b>2</b>	<b>19</b>	<b>26,888</b>	<b>6,155,166</b>
<b>LESS: SHARE TO PROVINCES</b>	-	2,065,151	984,523	658,312	389,407	-	-	-	<b>4,097,393</b>	-	1,777,719	842,960	565,461	297,379	-	-	-	<b>3,483,519</b>
<b>NET TAX RECEIPT</b>	<b>5,673,843</b>	<b>(1,934,269)</b>	<b>247,760</b>	<b>(634,651)</b>	<b>(363,028)</b>	<b>29</b>	<b>29</b>	<b>29,929</b>	<b>3,019,642</b>	<b>4,235,462</b>	<b>(1,557,363)</b>	<b>721,077</b>	<b>(538,825)</b>	<b>(215,614)</b>	<b>2</b>	<b>19</b>	<b>26,888</b>	<b>2,671,647</b>

**ISLAMIC REPUBLIC OF PAKISTAN**  
**STATEMENT OF RECEIVABLES & PAYABLES**  
**As at 30 June 2023**

Schedule No. 07

(Rupees in millions)

	Year 2022-23									Year 2021-22										
	Federal	Punjab			Sindh		KPK		Baluchistan		Federal	Punjab			Sindh		KPK		Baluchistan	
		Prov Govt	Dist. Authorities	Prov Govt	Dist Govt	Prov Govt	Dist Govt.	Prov Govt	Dist Govt		Prov Govt	Dist. Authorities	Prov Govt	Dist Govt	Prov Govt	Dist Govt	Prov Govt	Dist Govt	Prov Govt	Dist Govt
<b>RECEIVABLES</b>																				
<b>LOANS &amp; ADVANCES</b>																				
From Financial Institutions	(16,123)	21,459	-	-	-	(3,435)	-	-	-	(15,709)	21,458	-	-	-	(3,435)	-	-	-	-	
From Non-Financial Institutions	1,657,988	252,941	-	1,650	-	(34,633)	-	8,068	-	1,582,507	218,792	-	1,650	-	(13,704)	-	2,803	-	-	
From Government Servants	44,110	195	-	7	-	835	-	(65)	-	42,229	262	-	7	-	720	-	(46)	-	-	
From Local Bodies	-	1,186	-	-	-	39,129	-	-	-	-	1,186	-	-	-	24,466	-	-	-	-	
From Private Sector	381,782	292	-	175	-	15	-	-	-	351,160	292	-	175	-	14	-	-	-	-	
From Railways.	40,591	-	-	-	-	-	-	-	-	40,591	-	-	-	-	-	-	-	-	-	
From District Governments	435,103	(665)	-	-	-	-	-	-	-	435,103	(649)	-	-	-	-	-	-	-	-	
From Others	938,853	7	-	-	-	-	-	-	-	832,259	7	-	-	-	1,003	-	-	-	-	
<b>SUB-TOTAL :</b>	<b>3,482,304</b>	<b>275,415</b>	<b>-</b>	<b>1,832</b>	<b>-</b>	<b>1,911</b>	<b>-</b>	<b>8,002</b>	<b>-</b>	<b>3,268,140</b>	<b>241,348</b>	<b>-</b>	<b>1,832</b>	<b>-</b>	<b>9,064</b>	<b>-</b>	<b>2,757</b>	<b>-</b>	<b>-</b>	
<b>Receivable from other Govts.</b>	637	-	-	-	-	-	-	-	-	637	-	-	-	-	-	-	-	-	-	
<b>Investments</b>	473	(3,583)	-	262,114	-	80,910	-	5,206	-	473	(3,583)	-	262,114	-	80,410	-	5,207	-	-	
<b>Other Receivables</b>	-	39,368	-	2,061	-	11,693	-	(1,522)	-	-	46,316	-	2,061	-	12,985	-	(1,042)	-	-	
<b>SUB-TOTAL :</b>	<b>1,110</b>	<b>35,785</b>	<b>-</b>	<b>264,175</b>	<b>-</b>	<b>92,603</b>	<b>-</b>	<b>3,684</b>	<b>-</b>	<b>1,110</b>	<b>42,733</b>	<b>-</b>	<b>264,175</b>	<b>-</b>	<b>93,395</b>	<b>-</b>	<b>4,165</b>	<b>-</b>	<b>-</b>	
<b>GRAND TOTAL</b>	<b>3,483,414</b>	<b>311,200</b>	<b>-</b>	<b>266,007</b>	<b>-</b>	<b>94,514</b>	<b>-</b>	<b>11,687</b>	<b>-</b>	<b>3,269,250</b>	<b>284,081</b>	<b>-</b>	<b>266,007</b>	<b>-</b>	<b>102,459</b>	<b>-</b>	<b>6,922</b>	<b>-</b>	<b>-</b>	
<b>PAYABLES</b>																				
Provident Fund	367,505	120,519	-	22,162	-	122,922	-	24,961	-	345,876	94,621	-	22,162	-	105,153	468	20,458	-	-	
Other Funds	338,488	98,901	-	14,655	-	87,688	-	1,390	-	291,461	88,450	-	14,655	-	110,569	1,544	532	-	-	
<b>SUB-TOTAL :</b>	<b>705,993</b>	<b>219,420</b>	<b>-</b>	<b>36,817</b>	<b>-</b>	<b>210,611</b>	<b>-</b>	<b>26,351</b>	<b>-</b>	<b>637,337</b>	<b>183,071</b>	<b>-</b>	<b>36,817</b>	<b>-</b>	<b>215,722</b>	<b>2,012</b>	<b>20,990</b>	<b>-</b>	<b>-</b>	
<b>NET RECEIVABLES/ (PAYABLE)</b>	<b>2,777,421</b>	<b>91,780</b>	<b>-</b>	<b>229,190</b>	<b>-</b>	<b>(116,097)</b>	<b>-</b>	<b>(14,665)</b>	<b>-</b>	<b>2,631,913</b>	<b>101,010</b>	<b>-</b>	<b>229,190</b>	<b>-</b>	<b>(113,263)</b>	<b>(2,012)</b>	<b>(14,069)</b>	<b>-</b>	<b>-</b>	

## Accounts of Pakistan Railways

### Balance Sheet of Pakistan Railways as on 30 June, 2023

(Rupees in million)

----- Liabilities -----			----- Assets -----		
Particulars	As on 30 <sup>th</sup> June, 2023	As on 30 <sup>th</sup> June, 2022	Particulars	As on 30 <sup>th</sup> June, 2023	As on 30 <sup>th</sup> June, 2022
<b>1. Capital and Net Worth</b>			<b>1. Fixed Assets</b>		
(a) Investment by Government	314,739	289,433	(a) Tangible Assets		
(b) Cumulative Surplus/ (Deficit)	(37,834)	(42,099)	(i) Land	3,532	3,522
<b>Total Capital and Net Worth</b>	<b>276,905</b>	<b>247,334</b>	(ii) Structural & Engineering Works	49,217	41,254
<b>2. Revenue Reserves</b>			(iii) Equipment	30,192	29,617
(a) Depreciation Reserves	36,866	36,866	(iv) Rolling Stocks	109,390	94,454
(b) Improvement Fund	529	529	(b) Investments	192	192
(c) Railways Reserve Fund	19,898	20,593	(c) Preliminary Expenses, Miscellaneous and General Charges	18,650	17,820
<b>Total Revenue Reserves</b>	<b>57,293</b>	<b>57,988</b>	<b>Total Fixed Assets</b>	<b>211,173</b>	<b>186,859</b>
<b>3. Long Term Liabilities</b>			<b>2. Deferred Assets</b>	<b>142,057</b>	<b>142,057</b>
(a) Provident Fund	8,360	7,123	<b>3. Current Assets</b>		
(b) Staff benefit Fund	65	45	(a) Inventories	23,462	22,638
(c) Foreign Loans/Credits			(b) Accounts Receivables	11,634	11,904
(i) On Capital Account	26,175	26,175	(c) Pre-Payments and Advances	18,381	14,236
(ii) On replacement/Improvement Account	3,173	3,173	(d) Sundry Debtors	-	-
(d) Overdraft with State bank of Pakistan	43,157	43,157	(e) Cash in hand and in Bank	17,692	15,384
<b>Total long Term Liabilities</b>	<b>80,930</b>	<b>79,673</b>	Balance of amount in account current with Government	17,452	16,414
<b>4. Current Term Liabilities</b>			<b>Total Current Assets</b>	<b>88,621</b>	<b>80,576</b>
(a) Sundry Credits	6,716	6,098	<b>Total Assets</b>	<b>441,851</b>	<b>409,492</b>
(b) Security and Deposits	19,916	18,307			
(c) Accrued Liabilities	91	92			
<b>Total Current Liabilities</b>	<b>26,723</b>	<b>24,497</b>			
<b>Total Liabilities &amp; Capital</b>	<b>441,851</b>	<b>409,492</b>			

The balance Sheet as on 30<sup>th</sup> June, 2023 and the Profit and Loss Account of Pakistan Railways for the year ended 30th June, 2023 are being presented on the format introduced w.e.f. 1<sup>st</sup> July, 1989 to make the Railway's Financial Statements conform to Generally Accepted Accounting Principles applicable to Government Organizations as well as to fully incorporate the implication of separation of Railways cash balance from Government on 1<sup>st</sup> July, 1970. A review of basic Accounting policies has also been initiated with this objective in view, mention of which has been made in the supporting notes.

-SD-

( Chief Executive Officer/ Senior General  
Manager )  
Pakistan Railways,  
Lahore

-SD-

( F.A. & Chief  
Accounts Officer  
Railways  
Lahore

**Profit and Loss Account of Pakistan Railways  
for the year ending 30 June, 2023**

(Rupees in million)

Particulars	2020-23	2021-22
<b>Gross Earnings</b>	<b>63,717.9</b>	<b>60,091.7</b>
<b>Operating Expenses</b>		
Ordinary Working Expenses	72,178.4	67,698.8
Other Expenditures	39,565.7	39,302.8
Improvement & Welfare Expenditure	170.7	134.7
Appropriation to Depreciation Reserves Fund		
<b>Total Working Expenses</b>	<b>111,914.8</b>	<b>107,136.3</b>
<b>Operating Surplus/ (Loss)</b>	<b>(48,196.9)</b>	<b>(47,044.6)</b>
Interest on Debt	-	442.9
<b>Profit/ (Loss)</b>	<b>(48,196.9)</b>	<b>(47,487.5)</b>
Miscellaneous Receipts	1.6	1.7
<b>Net Profit/ (Loss)</b>	<b>(48,195.3)</b>	<b>(47,485.8)</b>
<b>Appropriation of Net Profit/ (Loss) for the year</b>		
Net Profit/ (Loss)	(48,195.3)	(47,485.8)
Transfer from Reserve Fund	48,195.3	47,485.8

-SD-

-SD-

( Chief Executive  
Officer/ Senior General  
Manager )  
Pakistan Railways,  
Lahore

( F.A. & Chief  
Accounts Officer )  
Pakistan Railways  
Lahore

The operational loss occurred during the financial year 2022-23 is met from Federal Government grant-in-aid amounting to Rs 47,500 million (FY 2021-22: Rs 47,064.317 million) and opening Railway Reserve Funds. The detail is mention in supporting notes to the accounts.

**Accounts of Pakistan Post Office**  
**Balance Sheet of Pakistan Post Office Department**  
**as on 30 June, 2023**

(Rupees in million)

<b>Liabilities</b>		<b>Balance as on</b>		<b>Balance as on</b>		<b>Assets</b>		<b>Balance as on</b>		<b>Balance as on</b>	
Government Investment/ Equity	W.P.	482.787		423.255		Fixed Assets (Buildings, Vehicles etc.)		1,394.787		1,335.255	
	E.P.	38.043	520.831	38.043	461.298						
<b><u>DEFERRED LIABILITIES</u></b>						<b><u>DEPOSITS &amp; RESERVES</u></b>					
Saving Bank Deposits		79,056.978		109,381.392		(Not bearing interest)		-		-	
Cash Certificates		9,764.268		11,796.256		Foreign Money Orders		1.798		1.798	
General Provident Fund		3,837.336		3,798.590		<b><u>CURRENT ASSETS</u></b>					
Postal Life Insurance		55,399.665		55,399.665		Permanent Advances		0.763		0.763	
Postal Annuities		96.189	148,154.436	96.189	180,472.092	Advances Recoverable		1,406.311	1,407.074	1,632.125	1,632.888
<b><u>DEPOSITS AND RESERVES</u></b>						Western Union Money Transfer Accounts with foreign Government (India)		26.775			259.365
(Bearing Interest)		-		45,817.152		Payments to Indian Pensioners		0.309			0.309
Renewal Reserve Fund		581.288		518.028		<b><u>REMITTANCES</u></b>					
Western Union Money Transfer		-		-		Transfers between Departmental Offices		-			369.506
<b><u>DEPOSITS AND RESERVES</u></b>						Cash with Postmasters		6,592.562		13,459.105	
(Not Bearing Interest)		61,621.700		-		Amount in Current Account with Government		207,600.838	214,193.400	216,270.515	229,729.620
<b><u>REMITTANCES</u></b>						Loans and Repayments		1,773.401			1,795.644
Transfer between Post Offices		541.910		-							
Transfer between Departmental offices Cash & Remittances within Pakistan		7,056.017		7,534.450							
Net Balance on a/c of East Pakistan Books		341.679		341.679							
<b>Grand Total</b>		<b>218,817.860</b>		<b>235,144.699</b>		<b>Grand Total</b>		<b>218,817.860</b>		<b>235,144.699</b>	

**Pakistan Post Office Department**  
**Government Accounts for the year ended 30 June, 2023**

GL Code	Head of Account/ Detail	2022-23 (Rupees in Million)		2021-22 (Rupees in Million)	
		Debit	Credit	Debit	Credit
	<b>Opening Balance</b>	<b>216,270.515</b>		<b>242,568.823</b>	
A071	Interest - Domestic	-		-	
A074	Interest/ Profit on National Saving Scheme	264.096		4,862.622	
A*	Working Expenses made without using of Treasury/Cash Account of PPOD (Made through National Pre-Audit/AGPR)	(17,651.210)		-	
G104	Other Remittances		2,802.102		33,600.207
A124	Capital Outlay on Pakistan Post Office		-		-
B011	Taxes on Income		-		-
B027	Stamps Duty		28.804		19.414
C016	Interest on Loans and Advances to Government Servants		0.085		2.721
C022	General Administrative Receipts - Fiscal Administration		4.115		48.457
C035	Special Communication Organization		-		-
C037	Monetization of Motor Vehicle		-		-
C038	Special Communication Organization & other Receipts		38.634		80.277
E013	Recovery of Investments Federal / Provincial (Non Financial)		-		75.000
	<b>Net Loss</b>	<b>11,591.177</b>		<b>2,665.146</b>	
	Government of Pakistan Accounts		207,212.995		215,882.672
	Ex-Government of East Pakistan		387.843		387.843
	<b>Closing Balance</b>		<b>207,600.838</b>		<b>216,270.515</b>
<b>Total</b>		<b>210,474.578</b>	<b>210,474.578</b>	<b>250,096.591</b>	<b>250,096.591</b>

**Controller General of Accounts**  
**CGA Complex**

Sector G-5/2, Islamabad, Tel: (051) 9201322-25