Preface

The publication titled "Demands for Grants and Appropriations 2014-15" provides summarized information about individual Demands for Grants and Appropriations included in the Annual Budget Statement 2014-15. Appropriations refer to the sums required to meet expenditure described by the Constitution as expenditure charged upon the Federal Consolidated Fund [Article 80 (2) (a) as explained in Article 81]. For enabling a clear recognition of the sums required to meet charged expenditure they are shown in italics and identified as Appropriations proposed to be made. Grants, identified by distinct codes in the documents, are the sums required to meet voted expenditure proposed to be made from the Federal Consolidated Fund within the meaning of Article 80 (2) (b). Further, following the pattern of reporting prescribed by the Constitution and followed by the Annual Budget Statement, distinction has been made between Expenditure on Revenue and Expenditure on Capital Account.

The Function cum Object Classification system makes it possible to view information from different perspectives. The Function Classification provides a perspective about the purpose on which money will be spent like general public service, defence affairs, public order and safety etc. in respect of each grant or appropriation. Object and Function elements of the classification system have four levels: Major, Minor, Detail and Sub-detail while in this publication which is commonly called as the "White Book", information on Function is reported at Minor level and Object perspectives is reported at Major level, except Employee related expenses, which are reported at Major, Minor and Detail levels.

Schedule I of this publication is a Summary of Grants and Appropriations, which also indicates clearly the charged and voted expenditure. Schedule II provides a Function-wise Summary of the expenditure and also summarizes the gross expenditure, estimated recoveries and net expenditure. Schedule III provides an Object view of spending against different Grants and Appropriations.

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Finance Division,
Islamabad, 3rd June, 2014