



# **FEDERAL BUDGET**

## **2 0 2 5 - 2 6**

### **EXCESS DEMANDS FOR GRANTS AND APPROPRIATIONS FOR FY 2023-24**

**GOVERNMENT OF PAKISTAN  
FINANCE DIVISION  
ISLAMABAD**



## **PREFACE**

Excess Budget Statement for FY2023-24 covers expenditures incurred by the Federal Government from the Federal Consolidated Fund in excess of the expenditures authorized through budget grants or supplementary grants. The Statement is laid before the National Assembly in accordance with Article 84(b) of the Constitution of Islamic Republic of Pakistan and as required under Sections 25 of the Public Finance Management Act, 2019. The provisions of Articles 80 to 83 of Constitution apply to the Excess Budget Statement as they apply to the Annual Budget Statement.

The document provides details under the Demands for Grants and Appropriations in two parts. The first part covers the expenditure on Revenue and Capital Accounts while the second provides details of Appropriations Charged upon the Federal Consolidated Fund. The Schedule at the end of the Statement gives details in terms of charged and voted expenditures.

**IMDAD ULLAH BOSAL**  
Secretary to the Government of Pakistan

**Finance Division**  
Islamabad, June, 2025



## **TABLE OF CONTENTS**

### **PART - I CURRENT EXPENDITURE**

#### **A - EXPENDITURE ON REVENUE ACCOUNT**

<b>II-</b>	<b>CABINET SECRETARIAT -</b>	<b>Page #</b>
	6 Intelligence Bureau	5
	13 Board of Investment	6
	17 Federal Public Service Commission	7
<b>V -</b>	<b>COMMUNICATIONS, MINISTRY OF -</b>	
	24 Communications Division	8
	26 Pakistan Post Office Department	9
<b>X -</b>	<b>FEDERAL EDUCATION, PROFESSIONAL TRAINING, NATIONAL HERITAGE AND CULTURE, MINISTRY OF -</b>	
	36 Federal Education and Professional Training Division	10
<b>XI -</b>	<b>FINANCE AND REVENUE, MINISTRY OF -</b>	
	42 Other Expenditure of Finance Division	11
	45 Grants, Subsidies and Miscellaneous Expenditure	12
<b>XII -</b>	<b>FOREIGN AFFAIRS, MINISTRY OF-</b>	
	49 Foreign Missions	13
<b>XVIII -</b>	<b>INTERIOR, MINISTRY OF-</b>	
	59 Other Expenditure of Interior Division	14
	60 Islamabad Capital Territory (ICT)	15
	61 Combined Civil Armed Forces	16
<b>XXI -</b>	<b>LAW AND JUSTICE, MINISTRY OF -</b>	
	65 Law and Justice Division	17

<b>XXX -</b>	<b>POVERTY ALLEVIATION AND SOCIAL SAFETY, MINISTRY OF -</b>	
	81 Poverty Alleviation and Social Safety Division	18
<b>XXXII -</b>	<b>RAILWAYS, MINISTRY OF -</b>	
	85 Railways Division	19
<b>PART III -</b>	<b>DEVELOPMENT EXPENDITURE</b>	
<b>A -</b>	<b>DEVELOPMENT EXPENDITURE ON REVENUE ACCOUNT :</b>	
<b>X -</b>	<b>FINANCE AND REVENUE, MINISTRY OF -</b>	
	109 Development Expenditure of Revenue Division	23
<b>PART II -</b>	<b>APPROPRIATIONS CHARGED UPON THE FEDERAL CONSOLIDATED FUND :</b>	
<b>I -</b>	<b>CABINET SECRETARIAT -</b>	
	--- Staff Household and Allowances of the President (Personal)	27
<b>III -</b>	<b>FINANCE AND REVENUE, MINISTRY OF -</b>	
	--- Audit	28
	--- Repayment of Domestic Debt	29
<b>IV -</b>	<b>LAW AND JUSTICE, MINISTRY OF -</b>	
	--- Federal Ombudsman Secretariat for Protection against Harassment of Women at Work Place	30
<b>VI -</b>	<b>FEDERAL TAX OMBUDSMAN SECRETARIAT -</b>	
	--- Federal Tax Ombudsman	31
<b>SCHEDULE</b>		
	--- Schedule - I	35-36

**EXCESS DEMANDS  
FOR GRANTS AND  
APPROPRIATIONS  
2023-2024**





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

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**DEMAND NO. 06**  
**INTELLIGENCE BUREAU**

	<b>(Rs)</b>
Original Grant	12,247,331,000
Supplementary Grant	450,000,000
Surrender	-
Final Grant	12,697,331,000
Actual Expenditure	13,382,118,759
Excess	684,787,759
Voted	684,787,759

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

**DEMAND NO. 13**  
**BOARD OF INVESTMENT**

	<b>(Rs)</b>
Original Grant	428,544,000
Supplementary Grant	200,000,000
Surrender	-
Final Grant	628,544,000
Actual Expenditure	679,769,600
Excess	51,225,600
Voted	51,225,600

The excess occurred under employees related expenses (Executive Allowance and Adhoc Relief Allowance, 2023), which was obligatory in nature and unavoidable.

**DEMAND NO. 17**  
**FEDERAL PUBLIC SERVICE**  
**COMMISSION**

	<b>(Rs)</b>
Original Grant	1,207,163,000
Supplementary Grant	-
Surrender	23,000,000
Final Grant	1,184,163,000
Actual Expenditure	1,186,483,541
Excess	2,320,541
Voted	2,320,541

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

**DEMAND NO. 24**  
**COMMUNICATIONS DIVISION**

	<b>(Rs)</b>
Original Grant	252,406,000
Supplementary Grant	10,477,000
Surrender	-
Final Grant	262,883,000
Actual Expenditure	304,683,423
Excess	41,800,423
Voted	41,800,423

The excess occurred under employees related expenses (Executive Allowance and Adhoc Relief Allowance, 2023), which was obligatory in nature and unavoidable.

**DEMAND NO. 26**  
**PAKISTAN POST OFFICE**  
**DEPARTMENT**

	<b>(Rs)</b>
Original Grant	20,435,107,000
Supplementary Grant	-
Surrender	-
Final Grant	20,435,107,000
Actual Expenditure	22,756,989,842
Excess	2,321,882,842
Voted	2,321,882,842

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

**DEMAND NO. 36**  
**FEDERAL EDUCATION AND**  
**PROFESSIONAL TRAINING DIVISION**

	<b>(Rs)</b>
Original Grant	26,974,470,000
Supplementary Grant	7,150,000,000
Surrender	18,454,000
Final Grant	34,106,016,000
Actual Expenditure	34,677,688,639
Excess	571,672,639
Voted	571,672,639

The excess occurred under employees related expenses due to recruitment against vacant posts.



**DEMAND NO. 42**  
**OTHER EXPENDITURE OF FINANCE DIVISION**

	<b>(Rs)</b>
Original Grant	6,185,344,000
Supplementary Grant	-
Surrender	68,563,435
Final Grant	6,116,780,565
Actual Expenditure	6,117,376,169
Excess	595,604
Voted	595,604

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

**DEMAND NO. 45**  
**GRANTS, SUBSIDIES AND**  
**MISCELLANEOUS EXPENDITURE**

	<b>(Rs)</b>
Original Grant	1,549,913,000,000
Supplementary Grant	32,657,713,000
Surrender	809,891,968,710
Final Grant	772,678,744,290
Actual Expenditure	778,850,291,952
Excess	6,171,547,662
Voted	6,171,547,662

The excess occurred due to booking of expenditure of last financial year.

**DEMAND NO. 49**  
**FOREIGN MISSIONS**

	<b>(Rs)</b>
Original Grant	43,105,000,000
Supplementary Grant	-
Surrender	-
Final Grant	43,105,000,000
Actual Expenditure	43,272,346,379
Excess	167,346,379
Voted	167,346,379

The excess expenditure occurred under the heads of VVIP visits and Contribution & Subscriptions to International Organizations.

**DEMAND NO. 59  
OTHER EXPENDITURE OF  
INTERIOR DIVISION**

	<b>(Rs)</b>
Original Grant	9,303,116,000
Supplementary Grant	2,684,996,000
Surrender	274,608,375
Final Grant	11,713,503,625
Actual Expenditure	11,775,448,352
Excess	61,944,727
Voted	61,944,727

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

**DEMAND NO. 60**  
**ISLAMABAD CAPITAL TERRITORY (ICT)**

	<b>(Rs)</b>
Original Grant	18,015,958,000
Supplementary Grant	159,130,000
Surrender	-
Final Grant	18,175,088,000
Actual Expenditure	19,164,131,540
Excess	989,043,540
Voted	989,043,540

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

**DEMAND NO. 61  
COMBINED CIVIL ARMED  
FORCES**

	<b>(Rs)</b>
Original Grant	194,701,048,000
Supplementary Grant	16,139,157,000
Surrender	155,456,000
Final Grant	210,684,749,000
Actual Expenditure	220,486,734,117
Excess	9,801,985,117
Voted	9,801,985,117

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

**DEMAND NO. 65**  
**LAW AND JUSTICE**  
**DIVISION**

	<b>(Rs)</b>
Original Grant	7,577,102,000
Supplementary Grant	112,417,000
Surrender	11,928,000
Final Grant	7,677,591,000
Actual Expenditure	9,191,762,523
Excess	1,514,171,523
Voted	1,514,171,523

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

**DEMAND NO. 81**  
**POVERTY ALLEVIATION AND**  
**SOCIAL SAFETY DIVISION**

	<b>(Rs)</b>
Original Grant	1,752,220,000
Supplementary Grant	-
Surrender	-
Final Grant	1,752,220,000
Actual Expenditure	1,767,545,464
Excess	15,325,464
Voted	15,325,464

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



**DEMAND NO. 85**  
**RAILWAYS DIVISION**

	<b>(Rs)</b>
Original Grant	55,384,014,000
Supplementary Grant	2,000,000,000
Surrender	-
Final Grant	57,384,014,000
Actual Expenditure	57,394,199,856
Excess	10,185,856
Voted	10,185,856

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



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**PART III. DEVELOPMENT EXPENDITURE**

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

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**DEMAND NO. 109**  
**DEVELOPMENT EXPENDITURE**  
**OF REVENUE DIVISION**

	<b>(Rs)</b>
Original Grant	3,200,000,000
Supplementary Grant	-
Surrender	546,968,000
Final Grant	2,653,032,000
Actual Expenditure	11,314,648,272
Excess	8,661,616,272
Voted	8,661,616,272

The excess expenditure occurred under foreign component for the Project 'Development of Integrated Transit Trade Management System (ITTMS) under ADB Regional Improving Border Services Project'. Revenue Division has not obtained rupee cover against disbursement of foreign component for budgetary purpose.



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

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***APPROPRIATION  
STAFF HOUSEHOLD AND ALLOWANCES OF THE  
PRESIDENT (PERSONAL)***

	<b><i>(Rs)</i></b>
<i>Original Appropriation</i>	<i>812,380,000</i>
<i>Supplementary Appropriation</i>	<i>29,000,000</i>
<i>Surrender</i>	<i>1,000,000</i>
<i>Final Appropriation</i>	<i>840,380,000</i>
<i>Actual Expenditure</i>	<i>840,494,896</i>
<i>Excess</i>	<i>114,896</i>
<i>Charged</i>	<i>114,896</i>

*The excess expenditure occurred under employees related expenses, which was obligatory in nature and unavoidable.*

***APPROPRIATION  
AUDIT***

	<b><i>(Rs)</i></b>
<i>Original Appropriation</i>	7,561,128,000
<i>Supplementary Appropriation</i>	389,906,000
<i>Surrender</i>	-
<i>Final Appropriation</i>	7,951,034,000
<i>Actual Expenditure</i>	7,975,792,613
<i>Excess</i>	24,758,613
<i>Charged</i>	24,758,613

*The excess expenditure occurred under employees related expenses, which was obligatory in nature and unavoidable.*

***APPROPRIATION  
REPAYMENT OF DOMESTIC DEBT***

	<b><i>(Rs)</i></b>
<i>Original Appropriation</i>	28,898,039,594,000
<i>Supplementary Appropriation</i>	-
<i>Surrender</i>	4,809,104,929,000
<i>Final Appropriation</i>	24,088,934,665,000
<i>Actual Expenditure</i>	24,109,770,560,666
<i>Excess</i>	20,835,895,666
<i>Charged</i>	20,835,895,666

*The excess was mainly on account of Pakistan Investment Bonds (Fixed and Floaters) and Floating Debt Market Related Treasury Bills (MRTBs) Auction respectively.*

**APPROPRIATION**  
**FEDERAL OMBUDSMAN SECRETARIAT FOR**  
**PROTECTION AGAINST HARASSMENT OF**  
**WOMEN AT WORK PLACE**

	<b>(Rs)</b>
<i>Original Appropriation</i>	<i>115,000,000</i>
<i>Supplementary Appropriation</i>	-
<i>Surrender</i>	-
<i>Final Appropriation</i>	<i>115,000,000</i>
<i>Actual Expenditure</i>	<i>115,097,188</i>
<i>Excess</i>	<i>97,188</i>
<i>Charged</i>	<i>97,188</i>

*The excess expenditure occurred under employees related expenses, which was obligatory in nature and unavoidable.*

***APPROPRIATION  
FEDERAL TAX OMBUDSMAN***

	<b><i>(Rs)</i></b>
<i>Original Appropriation</i>	390,621,000
<i>Supplementary Appropriation</i>	19,373,000
<i>Surrender</i>	-
<i>Final Appropriation</i>	409,994,000
<i>Actual Expenditure</i>	447,549,208
<i>Excess</i>	37,555,208
<i>Charged</i>	37,555,208

*The excess expenditure occurred under employees related expenses, which was obligatory in nature and unavoidable.*



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**SCHEDULE - I**

**SCHEDULE OF EXCESS DEMANDS  
FOR GRANTS AND APPROPRIATIONS FOR  
THE FINANCIAL YEAR 2023 - 2024**

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

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**EXCESS BUDGET STATEMENT  
FOR FY 2023-24  
SCHEDULE - I**

<b>Demand Number/Service and Purpose Appropriation</b>		<b>Sum Required To Meet Authorized Expenditure</b>		<b>Total Expenditure (3 + 4)</b>
		<i>Charged</i>	<i>Voted</i>	
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
		<b>Rs</b>	<b>Rs</b>	<b>Rs</b>
06	Intelligence Bureau		684,787,759	684,787,759
13	Board of Investment		51,225,600	51,225,600
17	Federal Public Service Commission		2,320,541	2,320,541
24	Communications Division		41,800,423	41,800,423
26	Pakistan Post Office Department		2,321,882,842	2,321,882,842
36	Federal Education and Professional Training Division		571,672,639	571,672,639
42	Other Expenditure of Finance Division		595,604	595,604
45	Grants, Subsidies and Miscellaneous Expenditure		6,171,547,662	6,171,547,662
49	Foreign Missions		167,346,379	167,346,379
59	Other Expenditure of Interior Division		61,944,727	61,944,727
60	Islamabad Capital Territory (ICT)		989,043,540	989,043,540
61	Combined Civil Armed Forces		9,801,985,117	9,801,985,117
65	Law and Justice Division		1,514,171,523	1,514,171,523

*Contd....*

Demand Number/Service and Purpose Appropriation	Sum Required To Meet Authorized Expenditure		Total Expenditure (3 + 4)
	<i>Charged</i>	<i>Voted</i>	
81 Poverty Alleviation and Social Safety Division		15,325,464	15,325,464
85 Railways Division		10,185,856	10,185,856
109 Development Expenditure of Revenue Division		8,661,616,272	8,661,616,272
-- <i>Staff Household and Allowances of the President (Personal)</i>	<i>114,896</i>		<i>114,896</i>
-- <i>Audit</i>	<i>24,758,613</i>		<i>24,758,613</i>
-- <i>Repayment of Domestic Debt</i>	<i>20,835,895,666</i>		<i>20,835,895,666</i>
-- <i>Federal Ombudsman Secretariat for Protection against Harassment of Women at Work Place</i>	<i>97,188</i>		<i>97,188</i>
-- <i>Federal Tax Ombudsman</i>	<i>37,555,208</i>		<i>37,555,208</i>
<b>Total</b>	<b><i>20,898,421,571</i></b>	<b><i>31,067,451,948</i></b>	<b><i>51,965,873,519</i></b>