
AJK Population Welfare Budget and Expenditure Analysis (2010 – 11 to 2012 – 13)

APPENDICES TO REPORT



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Appendix A: Glossary of Terms

Annual Development Program: It is the statement indicating the capital & revenue expenditure proposed for various development schemes of a financial year.

Budget: Defined in article 120 of Constitution of Islamic Republic of Pakistan, a statement of estimated receipts and expenditures of the government for a financial year referred to as Annual Budget Statement

Budget Estimates: Budget Estimates are in respect of a financial year. It expresses the expenditure proposed for the year and the receipts expected to be realized during the same year.

Current Budget: A portion of the budget that relates to the on-going / operational costs of the government also called non-development budget.

Development Budget: A portion of the budget that is aimed at creating a specific asset or developing infrastructure whose benefits would continue for several years.

Functional classification: The classification of expenditure (as well as expense) transactions and acquisitions/disposals of financial assets which emphasis the purpose of transaction and represents socio economic activity (for e.g. health, education, etc.)

Function	Sub Detail Function	For Example
Health	- General Hospital Services - Special Hospital Services	-
Education Affairs and Services	- Professional / Technical Universities / Colleges / Institutes	-

Object classification: The classification of expenditures (or expenses) and the acquisition / disposal of assets into economic categories which emphasis the economic nature of the transaction (for e.g. salaries, electricity, purchase of drugs & medicine etc.). The use of the Object Element is mandatory for all accounting transactions.

Object Classification	For Example
Employee Related Expenses	<ul style="list-style-type: none"> - Basic Pay - Medical Allowance - House Rent Allowance - Conveyance Allowance
Operating Expenses	<ul style="list-style-type: none"> - Electricity Charges - Purchase of Drugs & Medicine - Uniforms and Protective Clothing
Physical Assets	<ul style="list-style-type: none"> - Purchase of Plant and Machinery - Computer Equipment

Revised Estimate: Estimate of the probable receipts or expenditure, for a financial year, framed in the course of that year, with reference to transactions already recorded.

Appendix B: Population Welfare Budget Estimates & Actual Expenditure (AJK Government)

TABLE 1: CONSOLIDATED POPULATION WELFARE BUDGET & ACTUAL EXPENDITURE IN AJK

(Rs. In Million)

	B.E 2010-11	%	A.E 2010-11	%	B.E 2011-12	%	A.E 2011-12	%	B.E 2012-13	%
AJK Govt.										
Current	5	6%	-	0%	6	7%	-	0%	-	0%
Development	76	94%	76	100%	73	93%	73	100%	32	100%
Total	81		76		78		73		32	

TABLE 2: CONSOLIDATED POPULATION WELFARE BUDGET GROWTH IN AJK (CURRENT & DEVELOPMENT) – BY OBJECT CLASSIFICATION

(Rs. In Million)

	Budget Estimate 2010-11	Budget Estimate 2011-12	Budget Estimate 2012-13
Employee Related Expenses	66.99	71.84	30.29
% increase (YoY)		7%	-58%
Operating Expenses	8.91	3.23	1.52
% increase (YoY)		-64%	-53%
Employees Retirement Benefits	-	-	-
% increase (YoY)		0%	0%
Grants, Subsidies & Write Off Loans	0.30	0.30	-
% increase (YoY)		0%	-100%
Transfer Payments	0.35	0.29	0.08
% increase (YoY)		-15%	-75%
Physical Assets	0.04	-	-
% increase (YoY)		-100%	0%
Civil Works	1.77	1.99	-
% increase (YoY)		12%	-100%
Repair & Maintenance	2.32	0.81	0.12
% increase (YoY)		-65%	-85%
Total	81	78	32
% increase (YoY)		-3%	-59%
% increase from 2010-11			-60%
budget allocation (real terms)	81	70	30
% increase (YoY)		-13%	-57%
% increase from 2010-11			-63%
over cpi		10.8%	6.9%

TABLE 3: CONSOLIDATED POPULATION WELFARE BUDGET & ACTUAL EXPENDITURE IN AJK (CURRENT & DEVELOPMENT) BY OBJECT CLASSIFICATION

(Rs. In Million)

Object Classification	B.E 2010-11		A.E 2010-11		B.E 2011-12		A.E 2011-12		B.E 2012-13	
	AJK	%	AJK	%	AJK	%	AJK	%	AJK	%
Employee Related Expenses	67	83%	65	85%	72	92%	69	95%	30	95%
Project Pre-Investment Analysis	-	0%	-	0%	-	0%	-	0%	-	0%
Operating Expenses	9	11%	9	12%	3	4%	3	4%	2	5%
Employees Retirement Benefits	-	0%	-	0%	-	0%	-	0%	-	0%
Grants, Subsidies & Write Off Loans	0	0%	-	0%	0	0%	-	0%	-	0%
Transfer Payments	0	0%	0	0%	0	0%	0	0%	0	0%
Physical Assets	0	0%	0	0%	-	0%	-	0%	-	0%
Civil Works	2	2%	-	0%	2	3%	-	0%	-	0%
Repair & Maintenance	2	3%	2	2%	1	1%	0	0%	0	0%
Total	81	100%	76	100%	78	100%	73	100%	32	100%
Overall Budget Execution Rate – (Current & Development)				94%				93%		

TABLE 4: CONSOLIDATED POPULATION WELFARE CURRENT BUDGET & ACTUAL EXPENDITURE IN AJK - BY OBJECT CLASSIFICATION

(Rs. In Million)

Object Classification	B.E 2010-11		A.E 2010-11		B.E 2011-12		A.E 2011-12		B.E 2012-13	
	AJK	%	AJK	%	AJK	%	AJK	%	AJK	%
Employee Related Expenses	2	46%	-	0%	3	49%	-	0%	-	0%
Project Pre-Investment Analysis	-	0%	-	0%	-	0%	-	0%	-	0%
Operating Expenses	-	0%	-	0%	-	0%	-	0%	-	0%
Employees Retirement Benefits	-	0%	-	0%	-	0%	-	0%	-	0%
Grants, Subsidies & Write Off Loans	0	6%	-	0%	0	5%	-	0%	-	0%
Transfer Payments	0	1%	-	0%	0	1%	-	0%	-	0%
Physical Assets	-	0%	-	0%	-	0%	-	0%	-	0%
Civil Works	2	36%	-	0%	2	34%	-	0%	-	0%
Repair & Maintenance	1	10%	-	0%	1	10%	-	0%	-	0%
Total	5	100%	-	0%	6	100%	-	0%	-	0%
Overall Budget Execution Rate – (Current)				0%				0%		

TABLE 5: CONSOLIDATED POPULATION WELFARE DEVELOPMENT BUDGET & ACTUAL EXPENDITURE IN AJK - BY OBJECT CLASSIFICATION

(Rs. In Million)

Object Classification	B.E 2010-11		A.E 2010-11		B.E 2011-12		A.E 2011-12		B.E 2012-13	
	AJK	%	AJK	%	AJK	%	AJK	%	AJK	%
Employee Related Expenses	65	85%	65	85%	69	95%	69	95%	30	95%
Project Pre-Investment Analysis	-	0%	-	0%	-	0%	-	0%	-	0%
Operating Expenses	9	12%	9	12%	3	4%	3	4%	1.52	5%
Employees Retirement Benefits	-	0%	-	0%	-	0%	-	0%	-	0%
Grants, Subsidies & Write Off Loans	-	0%	-	0%	-	0%	-	0%	-	0%
Transfer Payments	0	0%	0	0%	0	0%	0	0%	0	0%
Physical Assets	0	0%	0	0%	-	0%	-	0%	-	0%
Civil Works	-	0%	-	0%	-	0%	-	0%	-	0%
Repair & Maintenance	2	2%	2	2%	0	0%	0	0%	0	0%
Total	76	100%	76	100%	73	100%	73	100%	32.00	100%
Overall Budget Execution Rate – (Development)				100%				100%		

TABLE 6: CONSOLIDATED POPULATION WELFARE BUDGET GROWTH IN AJK (CURRENT & DEVELOPMENT) – BY FUNCTIONAL CLASSIFICATION

(Rs. In Million)

	Budget Estimate 2010-11	Budget Estimate 2011-12	Budget Estimate 2012-13
Provincial Executive	5	6	-
% increase (YoY)		19%	-100%
Population Planning Administration	76	73	32
% increase (YoY)		-4%	-56%

TABLE 7: CONSOLIDATED POPULATION WELFARE BUDGET & ACTUAL EXPENDITURE IN AJK- BY FUNCTIONAL CLASSIFICATION

(Rs. In Million)

Functional Classification	B.E 2010-11		A.E 2010-11		B.E 2011-12		A.E 2011-12		B.E 2012-13	
	AJK	%	AJK	%	AJK	%	AJK	%	AJK	%
Provincial Executive	5	6%	-	0%	6	7%	-	0%	-	0%
Population Planning Administration	76	94%	76	100%	73	93%	73	100%	32	100%
Total	81	100%	76	100%	78	100%	73	100%	32	100%

TABLE 8: CONSOLIDATED POPULATION WELFARE CURRENT BUDGET & ACTUAL EXPENDITURE IN AJK - BY FUNCTION CLASSIFICATION

(Rs. In Million)

Functional Classification	B.E 2010-11		A.E 2010-11		B.E 2011-12		A.E 2011-12		B.E 2012-13	
	AJK	%	AJK	%	AJK	%	AJK	%	AJK	%
Provincial Executive	5	100%	-	0%	6	100%	-	0%	-	0%
Total	5	100%	-	0%	6	100%	-	0%	-	0%

TABLE 9: CONSOLIDATED POPULATION WELFARE DEVELOPMENT BUDGET & ACTUAL EXPENDITURE IN AJK - BY FUNCTION CLASSIFICATION

(Rs. In Million)

Functional Classification	B.E 2010-11		A.E 2010-11		B.E 2011-12		A.E 2011-12		B.E 2012-13	
	AJK	%	AJK	%	AJK	%	AJK	%	AJK	%
Population Planning Administration	76	100%	76	100%	73	100%	73	100%	32.00	100%
Total	76	100%	76	100%	73	100%	73	100%	32	100%

Appendix C: Population Welfare Department (AJK) Analysis of Population Welfare Budgets and Budgetary trends

TABLE 1: POPULATION WELFARE BUDGET - TREND

(Rs. In Million)

	2010-11 B.E	2011-12 B.E	2012-13 B.E
Total Budget Estimate	81	78	32
% Increase (YoY)		-3%	-59%
% Increase from year 2010-11			-60%
Budget Allocation (real terms)	81	70	30
% increase (YoY)		-13%	-57%
% Increase from year 2010-11			-63%
Using :			
Overall CPI (Economic Survey 2011-12)		10.8%	6.9%

TABLE 2: POPULATION WELFARE BUDGET COMPARISON TO AJK'S BUDGET OUTLAY

(Rs. In Million)

	2010-11 B.E	2011-12 B.E	2012-13 B.E
Total AJK Outlay	29,157	36,265	40,050
Population Welfare Budget (AJK)	81	78	32
% Share of AJK's outlay	0.28%	0.22%	0.08%

TABLE 3: COMPOSITION OF POPULATION WELFARE BUDGET

(Rs. In Million)

	2010-11 B.E	2011-12 B.E	2012-13 B.E
Current Budget Estimate	5	6	-
% Increase (YoY)		19%	-100%
% share in Total Budget	6%	7%	0%
Development Budget Estimate	76	73	32
% Increase (YoY)		-4%	-56%
% share in Total Budget	94%	93%	100%
Total Budget Estimate	81	78	32

Current Budget

TABLE 4: POPULATION WELFARE CURRENT BUDGET - TREND

(Rs. In Million)

	2010-11 B.E	2011-12 B.E	2012-13 B.E
Current Budget Estimate	5	6	-
% Increase (YoY)		19%	-100%

TABLE 5: POPULATION WELFARE CURRENT BUDGET - TREND (REAL TERMS)

(Rs. In Million)

	2010-11 B.E	2011-12 B.E	2012-13 B.E
Budget Allocation	5	6	-
Budget Allocation (real terms)	5	5	-
% increase (YoY)		6%	-100%
% increase from 2010-11			-100%
Using :			
Overall CPI (Economic Survey 2011-12)		10.8%	6.9%

TABLE 6: POPULATION WELFARE CURRENT BUDGET BY OBJECT CLASSIFICATION

(Rs. In Million)

	2010-11 B.E	%	2011-12 B.E	%	2012-13 B.E	%
Employee Related Expenses	2.26	46%	2.88	49%	-	0%
Project Pre-Investment Analysis	-	0%	-	0%	-	0%
Operating Expenses	-	0%	-	0%	-	0%
Employees Retirement Benefits	-	0%	-	0%	-	0%
Grants, Subsidies & Write Off Loans	0.30	6%	0.30	5%	-	0%
Transfer Payments	0.07	1%	0.08	1%	-	0%
Physical Assets	-	0%	-	0%	-	0%
Civil Works	1.77	36%	1.99	34%	-	0%
Repair & Maintenance	0.51	10%	0.59	10%	-	0%
Total	4.90	100%	5.83	100%	-	0%

TABLE 7: POPULATION WELFARE CURRENT BUDGET BY FUNCTIONAL CLASSIFICATION

(Rs. In Million)

	2010-11 B.E	%	2011-12 B.E	%	2012-13 B.E	%
Provincial Executive	5	100%	6	100%	-	0%
Total	5	100%	6	100%	-	0%

TABLE 8: POPULATION WELFARE CURRENT BUDGET SALARY – NON SALARY COMPOSITION

(Rs. In Million)

Current Budget	2010-11 B.E	2011-12 B.E	2012-13 B.E
Salary	2.26	2.88	-
Non Salary	2.65	2.95	-
Salary %	46%	49%	#DIV/0!
Non Salary %	54%	51%	#DIV/0!

TABLE 9: POPULATION WELFARE CURRENT BUDGET GROWTH, SALARY VS. NON SALARY

(Rs. In Million)

Current Budget	2010-11 B.E	2011-12 B.E	2012-13 B.E
Salary	2.26	2.88	-
% increase (YoY)		28%	-100%
% Increase from year 2010-11			-100%
Non Salary	2.65	2.95	-
% increase (YoY)		11%	-100%
% Increase from year 2010-11		11%	-100%

TABLE 10: POPULATION WELFARE CURRENT BUDGET - NON SALARY BREAK UP

(Rs. In Million)

Non Salary	2010-11 B.E	2011-12 B.E	2012-13 B.E
Operating Expenses	-	-	-
% increase (YoY)		0%	0%
Grants, Subsidies, Write off Loans	0.30	0.30	-
% increase (YoY)		0%	-100%
Transfer Payments	0.07	0.08	-
% increase (YoY)		15%	-100%
Physical Assets	-	-	-
% increase (YoY)		0%	0%
Repair & Maintenance	0.51	0.59	-
% increase (YoY)		15%	-100%

Development Budget

TABLE 11: POPULATION WELFARE DEVELOPMENT BUDGET - TREND

(Rs. In Million)

	2010-11 B.E	2011-12 B.E	2012-13 B.E
Development Budget	76	73	32
% increase (YoY)		-4%	-56%

TABLE 12: POPULATION WELFARE DEVELOPMENT BUDGET - TREND (REAL TERMS)

(Rs. In Million)

	2010-11 B.E	2011-12 B.E	2012-13 B.E
Budget Allocation	76	73	32
Budget Allocation (real terms)	76	65	30
% increase (YoY)		-15%	-54%
% increase (from 2010-11)			-61%
Using :			
Overall CPI (Economic Survey 2011-12)		10.8%	6.9%

TABLE 13: POPULATION WELFARE DEVELOPMENT BUDGET BY OBJECT CLASSIFICATION

(Rs. In Million)

	B.E 2010-11	%	B.E 2011-12	%	2012-13 B.E	%
Employee Related Expenses	64.73	85%	68.96	95%	30.29	95%
Operating Expenses	8.91	12%	3.23	4%	1.52	5%
Grants, Subsidies & Write Off Loans	-	0%	-	0%	-	0%
Physical Assets	0.04	0%	-	0%	-	0%
Civil Works	-	0%	-	0%	-	0%
Repair & Maintenance	1.81	2%	0.22	0%	0.12	0%
Total	75.78	100%	72.63	100%	31.93	100%

TABLE 14: POPULATION WELFARE DEVELOPMENT BUDGET BY FUNCTION CLASSIFICATION

(Rs. In Million)

	2010-11 B.E	%	2011-12 B.E	%	2012-13 B.E	%
Population Planning Administration	76	100%	73	100%	32.00	100%
Total	76	100%	73	100%	32.00	100%

Appendix D: Population Welfare Department (AJK Government)

Analysis of Population Welfare Budget Execution and Expenditure Trends

TABLE 1: POPULATION WELFARE EXPENDITURE - TREND

(Rs. In Million)

	B.E 2010-11	A.E 2010-11	B.E 2011-12	A.E 2011-12
Total budget/ Expenditure	81	76	78	73
Execution Rate		94%		93%
Actual Expenditure (real terms)		65		65
% increase (YoY)				-1%
Using : Overall CPI (Economic Survey 2011-12)			13.7%	10.8%

TABLE 2: TOTAL AJK – BUDGET & EXPENDITURE

(Rs. In Million)

Description	2010-11			2011-12		
	Budget	Actual	exec rate	Budget	Actual	exec rate
a	29,157	-	0%	36,265	-	0%
% increase (YoY)				24%		
-Current Revenue Expenditure	29,157		0%	36,265		0%
% increase (YoY)				24%		
-Development Expenditure			#DIV/0!			0%
% increase (YoY)				#DIV/0!		

Current Budget Expenditure

TABLE 3: POPULATION WELFARE CURRENT BUDGET EXPENDITURE - TREND

(Rs. In Million)

	B.E 2010-11	A.E 2010-11	B.E 2011-12	A.E 2011-12
Current Budget	5	-	6	-
Execution Rate		0%		0%
Using : Overall CPI (Economic Survey 2011-12)		13.7%		10.8%

TABLE 4: COMPARISON OF POPULATION WELFARE BUDGET ESTIMATES, REVISED ESTIMATES & ACTUAL EXPENDITURE

(Rs. In Million)

	2010-11		A.E	2011-12		A.E
	B.E	R.E		B.E	R.E	
Current Budget	5	6	-	6	-	-
Estimate Revision (%)		18%			-100%	
Execution Rate Compared to R.E			0%			0%

TABLE 5: POPULATION WELFARE CURRENT BUDGET EXPENDITURE – SALARY VS. NON SALARY

(Rs. In Million)

Current Budget	2010-11 B.E	2010-11 A.E	2011-12 B.E	2011-12 A.E
Salary	2	-	3	-
Execution Rate		0%		0%
% increase (YoY)				#DIV/0!
Non Salary	3	-	3	-
Execution Rate		0%		0%
% increase (YoY)				#DIV/0!

TABLE 6: POPULATION WELFARE CURRENT BUDGET EXPENDITURE – SALARY VS. NON SALARY COMPOSITION (IN PERCENTAGE)

(Rs. In Million)

Current Budget	2010-11 B.E	2010-11 A.E	2011-12 B.E	2011-12 A.E
Salary	46%	#DIV/0!	49%	#DIV/0!
Non Salary	54%	#DIV/0!	51%	#DIV/0!
Total	100%	#DIV/0!	100%	#DIV/0!

TABLE 7: POPULATION WELFARE CURRENT BUDGET EXPENDITURE, MAJOR ITEMS – NON SALARY

(Rs. In Million)

	2010-11 B.E	2010-11 A.E	2011-12 B.E	2011-12 A.E
Operating Expenses	-	-	-	-
Execution Rate		0%		0%
Grants, Subsidies & Write Off Loans	0.30	-	0.30	-
Execution Rate		0%		0%
Transfer Payments	0.07	-	0.08	-
Execution Rate		0%		0%
Physical Assets	-	-	-	-
Execution Rate		0%		0%
Repair & Maintenance	0.51	-	0.59	-
Execution Rate		0%		0%

Development Budget Expenditure

TABLE 8: POPULATION WELFARE DEVELOPMENT BUDGET EXPENDITURE - TREND

(Rs. In Million)

	2010-11 B.E	2010-11 A.E	2011-12 B.E	2011-12 A.E
Development Expenditure	76	76	73	73
Budget Execution Rate		100%		100%
% increase (YoY)				-4%
Actual Expenditure (real terms)		65		65
% increase (YoY)				-1%
Using :				
Overall CPI (Economic Survey 2011-12)		13.7%		10.8%

TABLE 9: COMPARISON OF POPULATION WELFARE DEVELOPMENT BUDGET ESTIMATES WITH ACTUAL EXPENDITURE

(Rs. In Million)

	B.E 2010-11	A.E 2010-11	B.E 2011-12	A.E 2011-12
Employee Related Expenses	-	65	-	69
Execution Rate		0%		0%
Operating Expenses	9	9	3	3
Execution Rate		100%		100%
Physical Assets	0	0	-	0
Execution Rate		100%		0%
Civil Works	-	-	-	-
Execution Rate		0%		0%
Total	9	74	3	72
Execution Rate		823%		2236%

TABLE 10: COMPARISON OF POPULATION WELFARE DEVELOPMENT BUDGET REVISED ESTIMATES WITH ACTUAL EXPENDITURE

(Rs. In Million)

	2010-11 R.E	2010-11 A.E	2011-12 R.E	2011-12 A.E
Employee Related Expenses	-	65	-	69
Execution Rate		0%		0%
Operating Expenses	-	9	-	3
Execution Rate		0%		0%
Physical Assets	-	0	-	-
Execution Rate		0%		0%
Civil Works	-	-	-	-
Execution Rate		0%		0%
Total	-	74	-	72
Execution Rate		0%		0%

