



**FEDERAL  
BUDGET  
2022-23**

**EXPLANATORY  
MEMORANDUM  
ON FEDERAL  
RECEIPTS**

Government of Pakistan  
Finance Division  
Islamabad



## **P R E F A C E**

The Annual Budget Statement as per Article 80 of the Constitution of Islamic Republic of Pakistan, containing estimated receipts and expenditure of the Federal Government for Financial Year 2022-23 is being laid in the National Assembly of Pakistan, which will also be transmitted to the Senate of Pakistan as required under Article 73(1) of the Constitution of Islamic Republic of Pakistan.

The “**Explanatory Memorandum on Federal Receipts**” is an additional supplement, which elaborates the nature and source of all the receipts included in the Annual Budget Statement for better understanding of the readers.

The major Federal sources comprise revenue receipts, capital receipts, external receipts and Public Account Receipts. All these receipts, except Public Account Receipts become part of the Federal Consolidated Fund.

Furthermore, revenue has been categorized as tax and non tax revenue, whereas capital receipts largely comprise domestic debt receipts and external debt receipts. For better understanding, a dedicated portion titled "Estimates of Foreign Assistance" has been prepared highlighting major sources of external loans and grants for specific projects and programmes.

The distribution of resources amongst the Federation and the Provinces as per the 7th National Finance Commission Award has also been included for convenience of the readers.

I hope that this document would be more helpful for a comprehensive understanding of all the Federal receipts.

**Hamed Yaqoob Sheikh**  
**Secretary to the Government of Pakistan**

**Finance Division**  
**Islamabad, the 10th June, 2022**



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## **CHAPTER 1: OVERVIEW OF FEDERAL RESOURCES**

1.1 Resource Mobilization is essential to meet the recurring as well as development expenditure. At Federal level, resources are generated through a well-coordinated and concerted effort by the revenue collecting agencies and other administrative units. The money so raised are properly deposited in the national exchequer, precisely accounted for and accurately reported as per the principles of financial propriety. The constitutional requirements for maintaining the federal receipts are strictly adhered to Article 78(1) of the Constitution of Islamic Republic of Pakistan provides that all revenues received by the Federal Government, all loans raised by that Government and all moneys received by it in repayment of loan, shall form part of the Federal Consolidated Fund. Article 78(2) further provides that all other moneys received by or on behalf of the Federal Government shall be credited to the Public Account of the Federation. In pursuance thereof, the Federal Receipts are credited to Federal Consolidated Fund as well as the Public Account of Federation.

1.2 Federal Revenue Receipts are broadly categorized as Tax Revenue and Non-Tax Revenue. Federal Board of Revenue (FBR) is the major tax collecting agency as substantial portion of Tax Revenue is administered by it. Tax Revenue collected by FBR constitutes the Divisible Pool Taxes to be distributed amongst the Provinces along with other Straight Transfers in accordance with the provisions of National Finance Commission Award.

1.3 As per Section 2(ma) of the Public Finance Management Act, 2019 (amended), Non-Tax Revenue means revenues received by the Government in terms of clause (1) of Article 78 of the Constitution, and the recurring income of the Government from investments and provision of services but does not include those mentioned in clause (3) of Article 160 of the Constitution.

1.4 In addition to Revenue Receipts, there are Capital Receipts reflected in Annual Budget Statement. Capital Receipts comprise Recoveries of loans and advances from Provincial Governments, local bodies, financial institutions, etc. as well as Public Debt raised through various government securities.

1.5 Net proceeds of National Saving Schemes and net receipts from transactions under Deposits and Reserves head being Public Account Receipts, form part of Public Account of the Federation.

1.6 External Resources comprise of project loans and grants, programme loans and other loans which are received from specialized financial institutions and friendly countries for specific development needs and budgetary requirements.

1.7 Federal Receipts may also be classified as Internal Receipts and External Receipts. Internal Receipts comprise of Revenue receipts and Capital receipts. External Receipts comprise of project aid, loans and grants.

1.8 Budget Estimates for Fiscal Year 2021-22 and 2022-23 in respect of total Federal Receipts under different heads are as under;

**TABLE 1**  
**SUMMARY OF FEDERAL RESOURCES**

|             |   | (Rs. In Million)  |                   |                   |
|-------------|---|-------------------|-------------------|-------------------|
| Object Code | Description   | 2021-22 Budget    | 2021-22 Revised   | 2022-23 Budget    |
|             | <b><u>Revenue Receipts</u></b>                      |                   |                   |                   |
| <b>B</b>    | <b>1 Tax Revenue Receipts</b>                       | <b>5,829,000</b>  | <b>6,050,000</b>  | <b>7,470,000</b>  |
|             | <b>FBR Taxes</b>                                    | <b>5,829,000</b>  | <b>6,050,000</b>  | <b>7,470,000</b>  |
| B01         | Direct Taxes  | 2,182,000         | 2,234,000         | 3,039,000         |
| B02         | Indirect Taxes                                      | 3,647,000         | 3,816,000         | 4,431,000         |
|             | <b>2 Non Tax Revenue Receipts</b>                   | <b>2,079,965</b>  | <b>1,315,149</b>  | <b>1,934,896</b>  |
| B03         | Levies and Fees                                     | 29,503            | 29,888            | 35,151            |
| C01         | Income from Property and Enterprise                 | 265,839           | 300,078           | 279,647           |
| C02         | Receipts from Civil Administration, etc.            | 684,105           | 508,646           | 354,044           |
| C03         | Miscellaneous Receipts                              | 1,100,518         | 476,536           | 1,266,053         |
|             | <b>3 Total Revenue Receipts (1+2)</b>               | <b>7,908,965</b>  | <b>7,365,149</b>  | <b>9,404,896</b>  |
| <b>E</b>    | <b>4 Capital Receipts</b>                           | <b>1,439,879</b>  | <b>2,507,711</b>  | <b>2,375,060</b>  |
| E02         | Recovery of Loans and Advances                      | 273,352           | 305,697           | 253,576           |
| E03         | Domestic Debt Receipts (Net)                        | 1,166,527         | 2,202,015         | 2,121,484         |
|             | <b>5 Total Internal Receipts (3+4)</b>              | <b>9,348,844</b>  | <b>9,872,860</b>  | <b>11,779,956</b> |
|             | <b>6 External Receipts</b>                          | <b>2,747,292</b>  | <b>3,928,105</b>  | <b>5,546,338</b>  |
|             | Loans   | 2,714,977         | 3,891,667         | 5,516,377         |
|             | Grants  | 32,314            | 36,437            | 29,961            |
|             | <b>7 Total Internal and External Receipts (5+6)</b> | <b>12,096,136</b> | <b>13,800,964</b> | <b>17,326,294</b> |
| <b>G</b>    | <b>8 Public Account Receipts</b>                    | <b>74,195</b>     | <b>(244,564)</b>  | <b>(125,196)</b>  |
|             | Deferred Liabilities (Net)                          | 58,137            | (273,001)         | (128,865)         |
|             | Deposits and Reserves (Net)                         | 16,059            | 28,438            | 3,669             |
|             | <b>9 Gross Federal Receipts (7+8)</b>               | <b>12,170,331</b> | <b>13,556,401</b> | <b>17,201,098</b> |
| <b>10</b>   | Less Provincial Share in Federal Taxes              | 3,411,858         | 3,541,368         | 4,372,565         |
| <b>11</b>   | <b>Net Federal Receipts</b>                         | <b>8,758,473</b>  | <b>10,015,033</b> | <b>12,828,533</b> |



# **PART-I**

**INTERNAL RECEIPTS  
(EXPLANATORY MEMORANDUM)**



**CHAPTER 2: REVENUE RECEIPTS**

2.1 Revenue Receipts constitute major component of total Federal resources. Revenue Receipts may be categorized as Tax Revenue Receipts and Non-Tax Revenue receipts, which are largely derived from the following sources:-

- i. Collection of Federal Taxes by FBR
- ii. Surplus Profit of State Owned Entities
- iii. Mark up on loans advanced by the Federal Government
- iv. Return on investments made by the Federal Government
- v. Fees, penalties and other Miscellaneous receipts realized by administrative Ministries and Divisions of the Federal Government
- vi. Surcharges, Cess, Levy and Royalty on Petroleum

**2.2 TAX REVENUE RECEIPTS**

2.2.1 Tax Revenue is administered by the Federal Board of Revenue (FBR), which comprises Inland Revenue i.e, Direct Taxes, Sales Tax and Federal Excise Duty, and Customs Duty. FBR taxes may also be categorized as Direct Taxes and Indirect Taxes. Direct Taxes comprise of Income Tax, Capital Value Tax , Ordinary Collection (WWE) and Contribution under Companies Profits (WPPF). Indirect Taxes include Sales Tax, Federal Excise Duty and Customs Duty.

**2.3 NON TAX REVENUE RECEIPTS**

2.3.1 Non-Tax Revenue means revenues received by the Government in terms of clause (1) of Article 78 of the Constitution and the recurring income of the Government from investments and provision of services but does not include those mentioned in clause (3) of Article 160 of the Constitution. Non-Tax Revenue of the Federal Government is administered by various Ministries / Divisions/ Departments under the following broad categories:

- i. Levies and Fees
- ii. Income from Property and Enterprise
- iii. Receipts from Civil Administration etc
- iv. Miscellaneous Receipts

2.4 Summary of Revenue Receipts for Budget Estimates and Revised Estimates for Fiscal Year 2021-22 and Budget Estimates for Fiscal Year 2022-23 are given as under;

**TABLE 2**  
**SUMMARY OF REVENUE RECEIPTS**

(Rs. In Million)

| Object Code             | Description                                    | 2021-22 Budget    | 2021-22 Revised    | 2022-23 Budget     |
|-------------------------|--|-------------------|--------------------|--------------------|
|                         | <b>I. TAX REVENUE</b>                          | <b>5,829,000</b>  | <b>6,050,000</b>   | <b>7,470,000</b>   |
|                         | <b>FBR Taxes (1+2)</b>                         | <b>5,829,000</b>  | <b>6,050,000</b>   | <b>7,470,000</b>   |
| <b>B01</b>              | <b>(1) Direct Taxes</b>                        | <b>2,182,000</b>  | <b>2,234,000</b>   | <b>3,039,000</b>   |
| B011                    | Taxes on Income                                | 2,171,839         | 2,221,217          | 3,024,076          |
| B017-18                 | Capital Value Tax                              | 562               | 440                | 515                |
| B01501                  | Ordinary Collection (WWF)                      | 8,054             | 5,951              | 6,947              |
| B01502                  | Contribution under Companies Profit (WPPF)     | 1,545             | 6,392              | 7,462              |
| <b>B02</b>              | <b>(2) Indirect Taxes</b>                      | <b>3,647,000</b>  | <b>3,816,000</b>   | <b>4,431,000</b>   |
| B020-22                 | Customs Duty                                   | 785,000           | 817,000            | 953,000            |
| B023                    | Sales Tax                                      | 2,506,000         | 2,655,000          | 3,076,000          |
| B024-25                 | Federal Excise Duty                            | 356,000           | 344,000            | 402,000            |
|                         | <b>II. NON TAX REVENUE (1+2+3+4)</b>           | <b>2,079,965</b>  | <b>1,315,149</b>   | <b>1,934,896</b>   |
| <b>B03</b>              | <b>(1) Levies and Fees</b>                     | <b>29,502.572</b> | <b>29,888.420</b>  | <b>35,151.480</b>  |
| <b>B03087</b>           | Mobile Handset Levy                            | 9,000             | 8,000.000          | 10,000.000         |
| <b>B013,14,16,26-30</b> | Receipts of ICT Administration                 | 20,453            | 21,838.420         | 25,098.480         |
| <b>B03064</b> CAA       | Airport Fee (CAA)                              | 50                | 50.000             | 53.000             |
| <b>C01</b>              | <b>(2) Income from Property and Enterprise</b> | <b>265,839</b>    | <b>300,078.349</b> | <b>279,647.490</b> |
| C01008                  | PTA (4G/5G Licences)                           | 45,436            | 100,000.000        | 50,000.000         |
| <b>C01008</b> I.T       | PTA (Surplus)                                  | 4,000             | 3,500.000          | 9,000.000          |
| <b>C01012</b>           | Surplus Profit of other Regulatory Authorities | 508               | 570.675            | 695.000            |
| C012                    | Mark up (Provinces)                            | 35,532            | 35,750.574         | 39,652.490         |
| C013-18                 | Mark up (PSEs & Other)                         | 90,000            | 90,000.000         | 100,000.000        |
| C019                    | Dividend                                       | 90,363            | 70,257.100         | 80,300.000         |

Contd....

(Rs. In Million)

| Object Code                           | Description  | 2021-22 Budget       | 2021-22 Revised      | 2022-23 Budget       |
|---------------------------------------|--|----------------------|----------------------|----------------------|
| <b>C02</b>                            | <b>(3) Receipt from Civil Admn and Other Functions</b> | <b>684,105</b>       | <b>508,645.864</b>   | <b>354,044.331</b>   |
| C021-24                               | General Administration                                 | 7,114                | 7,041.636            | 13,620.612           |
| <b>C02211</b>                         | <b>SBP</b> Surplus Profit of State Bank of Pakistan    | 650,000              | 474,000.000          | 300,000.000          |
| C025                                  | Defence Services Receipts                              | 20,274               | 20,084.693           | 30,222.297           |
| C026                                  | Law and Order Receipts                                 | 2,695                | 2,958.294            | 3,849.636            |
| C027                                  | Community Services Receipts                            | 2,538                | 2,990.161            | 3,847.481            |
| C028                                  | Social Services Receipts                               | 583                  | 570.980              | 1,004.205            |
| C029                                  | Social Services Receipts (Misc)                        | 902                  | 1,000.100            | 1,500.100            |
| <b>C03</b>                            | <b>(4) Miscellaneous Receipts</b>                      | <b>1,100,518</b>     | <b>476,536.000</b>   | <b>1,266,053.121</b> |
| C031-35                               | Economic Services Receipts                             | 2,980                | 19,969.627           | 25,970.770           |
| <b>C03601</b>                         | Foreign Grants   | 20,000               | 20,000.000           | 25,000.000           |
| C03725                                | Extraordinary Receipts (UNO)                           | 47,360               | 35,289.678           | 45,020.228           |
| C037                                  | Extraordinary Receipts (Others)                        | 45                   | 28.162               | 30.681               |
| C03897                                | Citizenship, Naturalization & Passport Fee             | 35,000               | 25,000.000           | 35,000.000           |
| C038                                  | Other Receipts of Attached Depatts                     | 81,534               | 53,248.533           | 56,031.442           |
| <b>C03901</b>                         | Petroleum Levy   | 610,000              | 135,000.000          | 855,000.000          |
| <b>C03902</b>                         | Natural Gas Development Surcharge                      | 36,000               | 30,000.000           | 40,000.000           |
| <b>C03905</b>                         | <b>PTR</b> Royalty on Oil                              | 35,000               | 40,000.000           | 46,000.000           |
| <b>C03906</b>                         | Royalty on Gas   | 65,000               | 60,000.000           | 70,000.000           |
| <b>C03910</b>                         | Discount Retained on Local Crude Oil                   | 20,000               | 16,000.000           | 20,000.000           |
| <b>C03915</b>                         | Windfall Levy against Crude Oil                        | 10,000               | 12,000.000           | 10,000.000           |
| <b>C03916</b>                         | Gas Infrastructure Development Cess                    | 130,000              | 25,000.000           | 30,000.000           |
| <b>C03917</b>                         | Petroleum Levy on LPG                                  | 7,600                | 5,000.000            | 8,000.000            |
| <b>Total Revenue (Other than FBR)</b> |  | <b>2,079,965.439</b> | <b>1,315,148.633</b> | <b>1,934,896.422</b> |
| <b>Total Revenue (including FBR)</b>  |  | <b>7,908,965.439</b> | <b>7,365,148.633</b> | <b>9,404,896.422</b> |
| Less Prov share in Federal Taxes      |  | <b>3,411,858.471</b> | <b>3,541,368.000</b> | <b>4,372,564.964</b> |
| <b>Net Federal Revenue Receipts</b>   |  | <b>4,497,106.968</b> | <b>3,823,780.633</b> | <b>5,032,331.458</b> |

### CHAPTER 3: TAX REVENUE RECEIPTS

#### 3.1 FBR TAXES

3.1.1 Tax Revenue collected by Federal Board of Revenue (FBR) comprises of Direct Taxes, Sales Tax, Federal Excise Duty and Customs Duty. The Inland Revenues include direct taxes, sales tax and FED. The Direct Taxes mainly comprise of Income Tax. The following table shows the revenue estimates for Fiscal Year 2021-22 (Budget and Revised) and 2022-23 (Budget);

**TABLE 3  
ESTIMATES OF FBR TAXES**

|              |                | (Rs. In Million)     |                      |                      |
|--------------|----------------|----------------------|----------------------|----------------------|
| Object Code  | Description    | 2021-22 Budget       | 2021-22 Revised      | 2022-23 Budget       |
| B01          | Direct Taxes   | 2,182,000.000        | 2,234,000.000        | 3,039,000.000        |
| B023         | Sales Tax      | 2,506,000.000        | 2,655,000.000        | 3,076,000.000        |
| B024-25      | Federal Excise | 356,000.000          | 344,000.000          | 402,000.000          |
| B020-22      | Customs Duties | 785,000.000          | 817,000.000          | 953,000.000          |
| <b>Total</b> |                | <b>5,829,000.000</b> | <b>6,050,000.000</b> | <b>7,470,000.000</b> |

3.1.2 Detailed analysis of head wise FBR taxes are highlighted below:

#### 3.1.3 DIRECT TAXES

3.1.3.1 During the first ten months of the current financial year i.e. up to 30-04-2022, Direct Tax collection stood at Rs. 1,743.7 billion with growth of 28.0%. The Direct Taxes revised target for FY 2021-22 has been estimated at Rs.2,234.0 billion. However, Direct Taxes target for FY 2022-23 has been estimated at Rs.3,039.0 billion.

3.1.3.2 Along with Income Tax, Capital Value Tax (CVT), Ordinary Collection (WWF) and contribution under Companies Profits (WPPF) are also collected by field formation of Inland Revenue. The revised budget estimate for receipts of WWF and WPPF for 2021-22 is Rs.6.0 billion and Rs.6.4 billion, respectively. While for Capital Value tax (CVT) it is Rs. 0.4 billion.

3.1.3.3 The budget and revised estimates for financial years 2021-22 and budget estimates for 2022-23, on account of Direct Taxes are tabulated hereunder:

**TABLE 4**  
**DIRECT TAXES**

| (Rs. In Million) |  |                      |                      |                      |
|------------------|--|----------------------|----------------------|----------------------|
| Object Code      | Description                                | 2021-22 Budget       | 2021-22 Revised      | 2022-23 Budget       |
| B011             | Income Tax                                 | 2,171,839.000        | 2,221,217.000        | 3,024,076.000        |
| B017-18          | Capital Value Tax (CVT)                    | 562.000              | 440.000              | 515.000              |
| B01501           | Ordinary Collection (WWF)                  | 8,054.000            | 5,951.000            | 6,947.000            |
| B01502           | Contribution under Companies Profit (WPPF) | 1,545.000            | 6,392.000            | 7,462.000            |
| <b>Total</b>     |  | <b>2,182,000.000</b> | <b>2,234,000.000</b> | <b>3,039,000.000</b> |

### 3.1.4 Sales Tax

3.1.4.1 During the first ten months of the current financial year, net revenue collection from Sales Tax (import + domestic) remained at Rs.2,064.2 billion as against Rs. 1,596.2 billion in the corresponding period of the last financial year, showing a increase of 29.3%. The revised target for FY 2021-22 is estimated at Rs. 2,655.0 billion.

**TABLE 5**  
**SALES TAX**

| (Rs. In Million) |                                       |                      |                      |                      |
|------------------|---------------------------------------|----------------------|----------------------|----------------------|
| Object Code      | Description                           | 2021-22 Budget       | 2021-22 Revised      | 2022-23 Budget       |
| B023             | <b>Sales Tax (excluding services)</b> | 2,503,390.000        | 2,651,273.000        | 3,071,528.000        |
| B023             | <b>Sales Tax on Services (ICT)</b>    | 2,610.000            | 3,727.000            | 4,472.000            |
| <b>Total</b>     |                                       | <b>2,506,000.000</b> | <b>2,655,000.000</b> | <b>3,076,000.000</b> |

### 3.1.5 Federal Excise Duty

3.1.5.1 During first ten months of the current financial year net revenue collection from Federal Excise Duty remained at Rs. 256.0 billion as against Rs. 233.4 billion in the corresponding period of the last financial year showing a growth of 14.6%. The revised Budget estimates for fiscal year 2021-22 is projected at Rs. 334.0 billion.

### 3.1.6 Customs Duty

3.1.6.1 During the first ten months of FY 2020-21, net Customs Duty collections is Rs 791.8 billion showing an increase of 33.0% during the corresponding period of FY 2020-21. The revised Budget estimates for fiscal year 2021-22 is projected at Rs.817.0 billion.

## CHAPTER 4: NON TAX REVENUE

4.1 Non-Tax Revenue represents the recurring income earned by the Federal Government from sources other than taxes. The major receipts under this head are "Interest receipts" (received on loans extended by the Federal Government to provinces, Public Sector Enterprises etc), dividends received from public sector entities and profits earned by various regulatory authorities. Various services provided by the government i.e social services, community services, economic services, defence services etc also yield revenue for the government. Broadly, Non-Tax Revenue fall under three major heads i.e Income from Property and Enterprise, receipts from civil administration and other functions and Misc Receipts of the Federal Ministries, Divisions and Departments.

4.2 Summary of Non-Tax Revenue for Budget and Revised Estimates for Fiscal Year 2021-22 and Budget Estimates for Fiscal Year 2022-23 are given below.

**TABLE 6**  
**Summary of Non-Tax Receipts**

|              |  | (Rs. In Million)     |                      |                      |
|--------------|--|----------------------|----------------------|----------------------|
| Object Code  | Description                                  | 2021-22 Budget       | 2021-22 Revised      | 2022-23 Budget       |
| <b>B03</b>   | Levies and Fees                              | 29,502.572           | 29,888.420           | 35,151.480           |
| <b>C01</b>   | Income from Property and Enterprise          | 265,839.344          | 300,078.349          | 279,647.490          |
| <b>C02</b>   | Receipts from Civil Admn and other functions | 684,105.033          | 508,645.864          | 354,044.331          |
| <b>C03</b>   | Miscellaneous Receipts                       | 1,100,518.490        | 476,536.000          | 1,266,053.121        |
| <b>TOTAL</b> |  | <b>2,079,965.439</b> | <b>1,315,148.633</b> | <b>1,934,896.422</b> |

### 4.3 Levies and Fees

4.3.1 The major sources of Levies and Fees comprise the receipts of the Islamabad Capital Territory Administration, Mobile Handset Levy and Airport Fee.

#### 4.3.2 Mobile Handset Levy

4.3.2.1 Mobile Handset Levy was imposed vide Finance Act 2018 on import of expensive mobile handsets to support the local industry.

#### 4.3.3 Receipts of Islamabad Capital Territory Administration

4.3.3.1 There are a number of levies and fee which are collected by the ICT Administration. These receipts are collected under various laws, however the said laws were not revised since lapse of considerable time. Therefore, through Finance Act, 2019, all these laws were revised through a consultative process and in a structured manner.



#### 4.3.4 Airport Fee

4.3.4.1 Civil Aviation Authority collects Airport Fee from domestic passengers for various services offered at the airports at rates notified by the Government from time to time. The Airline companies charge Airport Tax at the time of preparation of Air Ticket and deposit the same in the Federal treasury.

4.3.4.2 Budget and Revised Estimates for Fiscal Year 2021-22 and Budget Estimates for 2022-23 on account of Levies and Fees are tabulated here under.

**TABLE 7**  
**Levies and Fees**

(Rs. In Million)

| Object Code             | Description   | 2021-22 Budget    | 2021-22 Revised   | 2022-23 Budget    |
|-------------------------|---|-------------------|-------------------|-------------------|
| <b>B013,14,16,26-30</b> | <b>(A) Receipts of Islamabad Capital Territory Administration</b> | <b>20,452.572</b> | <b>21,838.420</b> | <b>25,098.480</b> |
| <b>B013</b>             | Fee for Registration of documents                                 | 2,000.000         | 425.000           | 425.000           |
| <b>B014</b>             | Land Revenue (Mutation Fee)                                       | 3,000.000         | 5,800.000         | 6,000.000         |
| <b>B016</b>             | Professional Trade & Callings                                     | 300.000           | 130.000           | 140.000           |
| <b>B02601 to 2628</b>   | Provincial Excise   | 300.000           | 180.000           | 200.000           |
| <b>B02701 to 2735</b>   | Stamp Duties  | 4,000.000         | 5,000.000         | 6,000.000         |
| <b>B02801</b>           | Motor Vehicles registration fee                                   | 7,000.000         | 6,500.000         | 8,000.000         |
| <b>B02802</b>           | Motor Vehicles Annual Token Fee & etc                             | 3,500.000         | 3,500.000         | 4,000.000         |
| <b>B02812</b>           | Vehicles Route Permit Fee   | 2.000             | -                 | -                 |
| <b>B03021</b>           | Education Cess  | 0.022             | 0.020             | 0.030             |
| <b>B03052</b>           | Tobacco License Fee   | 0.550             | 0.400             | 0.450             |
| <b>B03053</b>           | Real Estate/M.V Dealer License Fee                                | 50.000            | 3.000             | 3.000             |
| <b>B03056</b>           | Bed Charges on Hotels   | 300.000           | 300.000           | 330.000           |
| <b>B03087</b>           | <b>(B) Mobile Handset Levy</b>                                    | <b>9,000.000</b>  | <b>8,000.000</b>  | <b>10,000.000</b> |
| <b>B03064</b>           | <b>(C) Airport Fee</b>  | <b>50.000</b>     | <b>50.000</b>     | <b>53.000</b>     |
|                         | <b>Total Levies and Fees (A+B+C)</b>                              | <b>29,502.572</b> | <b>29,888.420</b> | <b>35,151.480</b> |

#### 4.4 Income from Property and Enterprise

4.4.1 Income from Property & Enterprise comprises profits of earned by state regulatory authorities, Mark-up receipts on loans extended to provinces, AJK, Public Sector Enterprises, Local bodies, etc and dividend paid on Federal government's investment in the share capital of financial institutions and commercial enterprises.

#### 4.4.2 Surplus Profit of PTA and Other Government Authorities

4.4.2.1 Profits earned by the Regulatory Authorities i.e PTA, NEPRA, SECP, PNRA, PEMRA and OGRA by way of levy of fees, charges, penalties etc after setting of their authorized expenses is deposited in the Federal Consolidated Fund. Budget Estimates 2021-22, Revised Budget Estimates 2021-22 and Budget Estimates 2022-23 are given as under:-

**TABLE 8**  
**Surplus of Govt Authorities**

|             |                             | (Rs. In Million)  |                    |                   |
|-------------|-----------------------------|-------------------|--------------------|-------------------|
| Object Code | Description                 | 2021-22 Budget    | 2021-22 Revised    | 2022-23 Budget    |
|             | <b>A Liscne Renewal Fee</b> | <b>49,436.000</b> | <b>103,500.000</b> | <b>59,000.000</b> |
| C01008      | PTA1 PTA (4G/5G)            | 45,436.000        | 100,000.000        | 50,000.000        |
| C01012      | PTA2 PTA Surplus            | 4,000.000         | 3,500.000          | 9,000.000         |
|             | <b>B Surplus +Profit</b>    | <b>508.000</b>    | <b>570.675</b>     | <b>695.000</b>    |
| C01012      | NEPRA NEPRA (Surplus)       | 50.000            | 35.000             | 50.000            |
| C01012      | SECP SECP (Surplus)         | 35.000            | 32.000             | 35.000            |
| C01012      | PNRA PNRA (Fines)           | 2.000             | 2.675              | 3.000             |
| C01012      | PEMRA PEMRA (Surplus)       | 6.000             | 6.000              | 7.000             |
| C01012      | OGRA OGRA (Surplus+Fines)   | 415.000           | 495.000            | 600.000           |
|             | <b>TOTAL</b>                | <b>49,944.000</b> | <b>104,070.675</b> | <b>59,695.000</b> |

4.4.2.2 A brief description of functions and sources of receipts of the above regulatory authorities is given as under:-

**4.4.3 National Electric Power Regulatory Authority (NEPRA)** is mandated to develop and pursue a Regulatory Framework, which ensures the provision of safe, reliable, efficient and affordable electric power to the electricity consumers of Pakistan. It facilitates the transition from a protected monopoly service structure to a competitive environment and maintaining a balance between the interests of the consumers and service providers in unison with the broad economic and social policy objectives of the Government of Pakistan. In order to ensure effective regulatory functions, NEPRA charges different fees at rates notified from time to time for Application & Modification Generation License Fee, Application & Modification Transmission License Fee, Application & Modification Distribution License Fee, Application for the Approval of Competitive Bidding. Besides, NEPRA upfront tariff is also levied like Fees Pertaining to Tariff Standards and Procedures Regulations 2002 i.e Generation Licenses, Transmission Licenses, Distribution Licenses, Consumers, etc.

**4.4.4 Pakistan Nuclear Regulatory Authority (PNRA)** is entrusted with the responsibility to control, regulate and supervise all matters related to nuclear safety and radiation protection in Pakistan. It charges Licensing Fee as approved from time to time from nuclear facilities, radiotherapy and nuclear cardiology centres etc.

**4.4.5 Pakistan Electronic Media Regulatory Authority (PEMRA)** is required to improve the standards of information, education and entertainment, to facilitate the devolution of responsibility and power to the grass roots by improving the access of the people to mass media at the local and community level and ensure accountability, transparency and good governance by optimization the free flow of information. PEMRA charges Licensing Fee on prescribed rates for FM Radio, Satellite T.V, MMDS, IPTV, Cable TV, DTH, Landing Rights, Temporary Uplinking and Mobile TV.

**4.4.6 Oil and Gas Regulatory Authority (OGRA)** has been set up under the Oil and Gas Regulatory Authority Ordinance dated 28th March 2002 to foster competition, increase private investment and ownership in the midstream and downstream petroleum industry, protect the public interest while respecting individual rights and provide effective and efficient regulations. In order to implement regulatory framework, OGRA issues Licences to oil marketing companies, gas distribution networks, fertilizer manufacturing plant etc and charge fees for the services. It also carries out inspections of oil and gas distribution networks and imposes penalties.

**4.4.7 Pakistan Telecommunication Authority (PTA)** is mandated to regulate the establishment, operation and maintenance of telecommunication systems and provision of telecommunication services in Pakistan, to dispose of applications for the use of radio-frequency spectrum, to promote and protect the interests of users of telecommunication services in Pakistan, to promote the availability of a wide range of high quality, efficient, cost effective and competitive telecommunication services throughout Pakistan, to promote rapid modernization of telecommunication systems and telecommunication services, to investigate and adjudicate on complaints and other claims made against licensees arising out of alleged contraventions of the provisions of the Act, the rules made and licenses issued there under and take action accordingly. PTA receives fees for issuance and renewal of various telecom licenses. It also imposed fines, penalties for violations.

#### **4.4.8 Mark Up Receipts**

4.4.8.1 Federal Government advances loans to Provinces, Government of Azad Jammu & Kashmir, Public Sector Enterprises, Local Bodies and others to assist them in carrying out their development programmes and social initiatives. These loans and advances are of two types, namely, Cash Development Loans, and Foreign Re-lent Loans. The former is advanced by the Federal Government out of its own resources whereas the latter is relent loans.

4.4.8.2 Mark up accrued on the loans granted by the Federal Government to provincial governments, local bodies, financial institutions, non-financial institutions, commercial departments and government servants is reflected in this section. The mark up is chargeable in accordance with the terms and conditions of each loan agreement.

4.4.8.3 Unless specified otherwise, every loan other than foreign loan advanced by the Federal Government to the provincial governments is repayable over a period of 25 years. Moratorium of 5 years is allowed on recovery of principal. Simple mark up is realized at a rate yearly determined by the Finance Division, as per actual borrowing cost of the Federal Government.

4.4.2.4 Federal Government also advances loans to the Government servants for house building and for the purchase of transport etc. These advances are governed by the rules as specified by Finance Division from time to time.

**TABLE 9**  
**Mark Up Receipts**  
**(Provinces)**

|             |                                  | (Rs. In Million)  |                   |                   |
|-------------|----------------------------------|-------------------|-------------------|-------------------|
| Object Code | Description                      | 2021-22 Budget    | 2021-22 Revised   | 2022-23 Budget    |
|             | <b><u>Punjab</u></b>             | <b>13,806.784</b> | <b>16,755.277</b> | <b>20,087.632</b> |
| C01201      | Mark-up Cash Loans               | 566.021           | 566.021           | 399.373           |
| C01205      | Mark-up Foreign Loans            | 13,240.763        | 16,189.256        | 19,688.259        |
|             | <b><u>Sindh</u></b>              | <b>19,260.718</b> | <b>15,537.354</b> | <b>13,226.221</b> |
| C01202      | Mark-up Cash Loans               | 13,295.303        | 8,295.302         | 4,217.435         |
| C01206      | Mark-up Foreign Loans            | 5,965.415         | 7,242.052         | 9,008.786         |
|             | <b><u>Khyber Pakhtunkhwa</u></b> | <b>1,839.267</b>  | <b>2,782.696</b>  | <b>5,656.883</b>  |
| C01203      | Mark-up Cash Loans               | -                 | -                 | -                 |
| C01207      | Mark-up Foreign Loans            | 1,839.267         | 2,782.696         | 5,656.883         |
|             | <b><u>Balochistan</u></b>        | <b>625.575</b>    | <b>675.247</b>    | <b>681.754</b>    |
| C01204      | Mark-up Cash Loans               | 167.134           | 167.134           | 165.823           |
| C01208      | Mark-up Foreign Loans            | 458.441           | 508.113           | 515.931           |
|             | <b>Total</b>                     | <b>35,532.344</b> | <b>35,750.574</b> | <b>39,652.490</b> |

**Loan-Wise Break Up**

|             |                                       | (Rs. In Million)  |                   |                   |
|-------------|---------------------------------------|-------------------|-------------------|-------------------|
| Object Code | Description                           | 2021-22 Budget    | 2021-22 Revised   | 2022-23 Budget    |
|             | <b><u>Mark Up - Cash Loans</u></b>    | <b>14,028.458</b> | <b>9,028.457</b>  | <b>4,782.631</b>  |
| C01201      | Punjab                                | 566.021           | 566.021           | 399.373           |
| C01202      | Sindh                                 | 13,295.303        | 8,295.302         | 4,217.435         |
| C01203      | Khyber Pakhtukhwa                     | -                 | -                 | -                 |
| C01204      | Balochistan                           | 167.134           | 167.134           | 165.823           |
|             | <b><u>Mark Up - Foreign Loans</u></b> | <b>21,503.886</b> | <b>26,722.117</b> | <b>34,869.859</b> |
| C01205      | Punjab                                | 13,240.763        | 16,189.256        | 19,688.259        |
| C01206      | Sindh                                 | 5,965.415         | 7,242.052         | 9,008.786         |
| C01207      | Khyber Pakhtoonkhwa                   | 1,839.267         | 2,782.696         | 5,656.883         |
| C01208      | Balochistan                           | 458.441           | 508.113           | 515.931           |
|             | <b>Total - Loans</b>                  | <b>35,532.344</b> | <b>35,750.574</b> | <b>39,652.490</b> |

**TABLE 10**  
**Mark Up Receipts (Local Bodies)**

| (Rs. In Million) |                                       |                    |                    |                    |
|------------------|---------------------------------------|--------------------|--------------------|--------------------|
| Object Code      | Description                           | 2021-22 Budget     | 2021-22 Revised    | 2022-23 Budget     |
| <b>C013</b>      | <b><u>Mark Up - Cash Loans</u></b>    | <b>61,931.177</b>  | <b>63,046.973</b>  | <b>69,120.417</b>  |
| C01399           | P.B.C.                                | 178.888            | 184.176            | 175.882            |
| C01399           | NHA                                   | 44,107.558         | 44,107.558         | 49,467.970         |
| C01399           | PIA                                   | 6,713.541          | 8,182.265          | 8,613.110          |
| C01399           | CDA                                   | 341.462            | 341.462            | 332.327            |
| C01399           | Pakistan Machine Tool Factory         | 186.085            | 51.500             | 51.500             |
| C01399           | State Engineering Corporation         | 19.161             | 20.780             | 21.440             |
| C01399           | Heavy Mechanical Complex Taxila       | 34.800             | 38.425             | 44.341             |
| C01399           | Lahore Garment City Lahore            | 56.694             | 56.694             | 54.544             |
| C01399           | Pakistan Engineering Company          | 185.956            | 185.956            | 184.443            |
| C01399           | Printing Corporation of Pakistan      | 72.232             | 72.232             | 60.085             |
| C01399           | Pakistan Steel Mil                    | 10,034.800         | 9,805.925          | 10,114.775         |
| <b>C013</b>      | <b><u>Mark Up - Foreign Loans</u></b> | <b>64,584.956</b>  | <b>66,405.312</b>  | <b>64,577.902</b>  |
| C01399           | GIK Institute                         | 0.777              | 0.533              | 0.490              |
| C01311           | Karachi Port Trust                    | 1,122.742          | 1,279.474          | 1,280.379          |
| C01324           | P.A.E.C (Chashma Nuclear Power Plant) | 6,717.927          | 7,303.416          | 6,836.261          |
| C01399           | S.K.M.T                               | 1.504              | 0.899              | 0.805              |
| C01399           | CDA                                   |                    |                    |                    |
| C01330           | NHA                                   | 53,494.377         | 54,573.361         | 53,338.573         |
| C01399           | PPAF                                  | 61.416             | 61.416             | 52.231             |
| C01399           | NEPRA                                 | 1.967              | 1.967              | 1.907              |
| C01399           | TEVTA                                 | 18.397             | 18.397             | 14.892             |
| C01399           | ERRA                                  | -                  | -                  | -                  |
| C01399           | OGRA                                  | 2.243              | 2.243              | 2.175              |
| C01322           | SSGC                                  | 1.105              | 1.105              | 1.030              |
| C01399           | Gwadar Port Authority                 | 688.752            | 688.752            | 688.752            |
| C01399           | SUPARCO                               | 2,195.362          | 2,195.362          | 2,103.251          |
| C01399           | Special Communication Organization    | 278.387            | 278.387            | 257.156            |
| <b>C013</b>      | <b>Total - Local Bodies</b>           | <b>126,516.133</b> | <b>129,452.285</b> | <b>133,698.319</b> |

**TABLE 11**  
**Mark Up Receipts**  
**(Financial Institutions)**

| (Rs. In Million) |   |                |                 |                |
|------------------|---|----------------|-----------------|----------------|
| Object Code      | Description   | 2021-22 Budget | 2021-22 Revised | 2022-23 Budget |
| <b>C014</b>      | <b><u>Mark up - Foreign Loans</u></b>                 | <b>531.323</b> | <b>575.572</b>  | <b>577.142</b> |
| <b>C01401</b>    | <b>IDBP IDBP</b>                                      | 11.139         | 11.139          | 6.565          |
| <b>C01411</b>    | <b>PMRC Pakistan Mortgage Refinance Co Ltd (PMRC)</b> | 520.184        | 564.433         | 570.577        |
|                  | <b>Total Mark up (Financial Institutions)</b>         | <b>531.323</b> | <b>575.572</b>  | <b>577.142</b> |

**TABLE 12**  
**Mark Up Receipts**  
**(Non-Financial Institutions)**

| (Rs. In Million) |  |                   |                   |                   |
|------------------|--|-------------------|-------------------|-------------------|
| Object Code      | Description                            | 2021-22 Budget    | 2021-22 Revised   | 2022-23 Budget    |
|                  | <b>Power Sector</b>                    |                   |                   |                   |
| <b>C015</b>      | <b><u>Mark-up Cash Loans</u></b>       | <b>14,531.456</b> | <b>14,892.654</b> | <b>14,716.292</b> |
| <b>C01501</b>    | <b>WPDW WAPDA (water wing)</b>         | 1,041.356         | 1,049.150         | 1,044.701         |
| <b>C01502</b>    | <b>WPDW WAPDA (power wing)</b>         | 8,832.777         | 8,832.777         | 8,619.685         |
| <b>C01599</b>    | <b>TSCO TESCO</b>                      | 13.309            | 13.309            | 9.905             |
| <b>C0150A</b>    | <b>QSCO QESCO</b>                      | 872.711           | 822.834           | 899.312           |
| <b>C01599</b>    | <b>MPCO MEPCO</b>                      | 95.278            | 95.278            | 92.961            |
| <b>C0150B</b>    | <b>GNC1 GENCO-I</b>                    | 12.400            | 253.981           | 249.212           |
| <b>C0150B</b>    | <b>GNC2 GENCO-II</b>                   | 954.697           | 954.697           | 924.934           |
| <b>C0150B</b>    | <b>GNC3 GENCO-<br/>....</b>            | 219.711           | 219.711           | 204.004           |
| <b>C0150B</b>    | <b>GNC4 GENCO-<br/>..</b>              | 1.269             | 25.173            | 52.279            |
| <b>C0150C</b>    | <b>NTDC NTDC</b>                       | 115.562           | 145.502           | 167.960           |
| <b>C01599</b>    | <b>NJHP NJHP</b>                       | 2,243.438         | 2,243.438         | 2,186.517         |
| <b>C01730</b>    | <b>PESCO PESCO</b>                     | 128.948           | 236.804           | 264.822           |
|                  | <b><u>Mark up-Foreign Loans</u></b>    | <b>24,676.612</b> | <b>29,049.821</b> | <b>25,443.292</b> |
| <b>C01517</b>    | <b>WPDW WAPDA (Power Wing)</b>         | 8,148.000         | 9,416.691         | 8,973.390         |
| <b>C01516</b>    | <b>WPDW WAPDA (water wing)</b>         | -                 | -                 | -                 |
| <b>C01599</b>    | <b>JPCL Jamshoro Power Company Ltd</b> | -                 | -                 | 97.088            |
| <b>C01599</b>    | <b>LSCO LESCO</b>                      | 379.343           | 379.343           | 320.686           |
| <b>C01599</b>    | <b>NTDC NTDC</b>                       | 4,165.431         | 4,631.599         | 5,221.538         |

*Contd....*

(Rs. In Million)

| Object Code                                       | Description                                  | 2021-22 Budget    | 2021-22 Revised   | 2022-23 Budget    |
|---|--|-------------------|-------------------|-------------------|
| C01599  | ISCO IESCO                                   | 511.849           | 512.087           | 433.876           |
| C01599  | HSCO HESCO                                   | 414.901           | 414.901           | 351.746           |
| C01599  | PSCO PESCO                                   | 360.935           | 362.011           | 323.844           |
| C01599  | QSCO QESCO                                   | 689.979           | 689.979           | 629.959           |
| C01599  | GPCO GEPCO                                   | 278.812           | 2,915.848         | 499.354           |
| C01599  | FSCO FESCO                                   | 336.793           | 336.793           | 302.665           |
| C01599  | MPCO MEPCO                                   | 632.720           | 632.720           | 548.385           |
| C01599  | PPCO PEPCO                                   | 54.411            | 54.411            | 51.585            |
| C01599  | NJHP NJHP                                    | 8,703.438         | 8,703.438         | 7,689.176         |
| <b>Total - Power Sector (A)</b>                   |  | <b>39,208.068</b> | <b>43,942.475</b> | <b>40,159.584</b> |
| <b>Autonomous Bodies/Corporations</b>             |  |                   |                   |                   |
| <b>Mark up Foreign Loans</b>                      |  | <b>292.683</b>    | <b>292.873</b>    | <b>224.770</b>    |
| C01527  | PAKR Pakistan Railways                       | 289.225           | 289.415           | 222.376           |
| C01599  | KFHA Korangi Fish Harbour Authority          | 3.458             | 3.458             | 2.394             |
| <b>Total - Autonomous Bodies/Corporations (B)</b> |  | <b>292.683</b>    | <b>292.873</b>    | <b>224.770</b>    |
| <b>Total Non-Financial Institutions (A+B)</b>     |  | <b>39,500.751</b> | <b>44,235.348</b> | <b>40,384.354</b> |
| C016  | <b><u>Government Servants</u></b>            |                   |                   |                   |
| C01605  | FGCG Cantt/Garrison Educational Institutions | 2.814             | 2.908             | 3.054             |
| C01605  | AGP1 Office of the AGPR, Isb                 | 132.298           | 157.446           | 190.510           |
| C01605  | AGLO AGPR sub-office, Lahore                 | 37.808            | 36.020            | 43.585            |
| C01605  | AGKA AGPR sub-office, Karachi                | 19.997            | 18.179            | 36.384            |
| C01605  | AGPR AGPR sub-office, Peshawar               | 9.572             | 8.419             | 8.840             |
| C01605  | AGQA AGPR sub-office, Quetta                 | 1.398             | 1.755             | 1.850             |
| C01605  | AGGL AGPR sub-office, Gilgit                 | 18.380            | 18.380            | 19.115            |
| C01605  | MOD2 Defence                                 | 10.992            | 13.944            | 14.082            |
| C01605  | PPOD Pakistan Post Office Deptt              | 5.700             | 3.758             | 6.100             |
| C01605  | PWD1 Pak PWD                                 | 0.904             | 1.245             | 1.325             |
| C01605  | MINT Pakistan Mint                           | 0.494             | 0.639             | 0.559             |
| C01605  | CAOF CAO (Ministry of Foreign Affairs)       | 2.226             | 1.421             | 1.563             |
| C01605  | CDNS Central Dte of National Savings         | 4.263             | 4.960             | 4.929             |
| C01605  | GSOP Geological Survey of Pakistan           | 2.218             | 1.354             | 2.772             |
| C01605  | SCO Special Communication Organization       | -                 | -                 | -                 |
| C01605  | NTF1 National Tariff Commission              | 0.140             | 0.154             | 0.170             |
| <b>Total Government Servants</b>                  |  | <b>249.204</b>    | <b>270.582</b>    | <b>334.838</b>    |

Contd...

| (Rs. In Million) |  |                    |                    |                    |
|------------------|--|--------------------|--------------------|--------------------|
| Object Code      | Description  | 2021-22 Budget     | 2021-22 Revised    | 2022-23 Budget     |
| <b>C017</b>      | <b>AJK &amp; Others</b>                                  |                    |                    |                    |
|                  | <b>Mark up - Cash Loans</b>                              | <b>9,178.788</b>   | <b>8,868.637</b>   | <b>8,714.530</b>   |
|                  | Ways & Means Advances to Provinces,AJK/<br>Special Areas | -                  | 127.290            | -                  |
| <b>C01701</b>    | Government of AJ&K                                       | 9,177.838          | 8,740.483          | 8,713.590          |
| <b>C01730</b>    | PNRA   | 0.950              | 0.864              | 0.940              |
|                  | <b>Mark up - Foreign Loans</b>                           | <b>369.456</b>     | <b>640.866</b>     | <b>429.183</b>     |
| <b>C01702</b>    | Government of AJ&K                                       | 327.383            | 581.563            | 359.358            |
| <b>C01709</b>    | Government of GB   | 42.073             | 59.303             | 69.825             |
|                  | <b>Mark up - Other Loans</b>                             | <b>268.953</b>     | <b>249.073</b>     | <b>216.800</b>     |
| <b>C01799</b>    | <b>Guarantee Fee on Foreign Loans (EAD)</b>              | <b>268.953</b>     | <b>249.073</b>     | <b>216.800</b>     |
|                  | <b>Total (AJK &amp; Others)</b>                          | <b>9,817.197</b>   | <b>9,758.576</b>   | <b>9,360.513</b>   |
| <b>C01801</b>    | <b>Commercial Departments</b>                            |                    |                    |                    |
| <b>C01801</b>    | Pakistan Post Office Deptt                               | 25.000             | 20.000             | 20.000             |
|                  | <b>Total (Commercial Deptts)</b>                         | <b>25.000</b>      | <b>20.000</b>      | <b>20.000</b>      |
|                  | <b>Total Mark up Cash Loans (PSEs &amp; Others)</b>      | <b>85,890.625</b>  | <b>87,078.846</b>  | <b>92,886.077</b>  |
|                  | <b>Total Mark up Foreign Loans (PSEs &amp; Others)</b>   | <b>90,748.983</b>  | <b>97,233.517</b>  | <b>91,489.089</b>  |
| <b>C01823</b>    | <b>Mark up (others)</b>                                  | <b>41,000.000</b>  | <b>70,000.000</b>  | <b>75,000.000</b>  |
|                  | <b>Total Mark up (PSEs &amp; Others)</b>                 | <b>217,639.608</b> | <b>254,312.363</b> | <b>259,375.166</b> |
|                  | <b>Estimated Shortfall</b>                               | <b>127,639.608</b> | <b>164,312.363</b> | <b>159,375.166</b> |
|                  | <b>Net Total (PSEs &amp; Others)</b>                     | <b>90,000.000</b>  | <b>90,000.000</b>  | <b>100,000.000</b> |
|                  | <b>Total Provinces</b>                                   | <b>35,532.344</b>  | <b>35,750.574</b>  | <b>39,652.490</b>  |
|                  | <b>Grand Total (Mark-up)</b>                             | <b>125,532.344</b> | <b>125,750.574</b> | <b>139,652.490</b> |

#### 4.4.9 Dividend on Government Investments

4.4.9.1 Dividends represent return on Federal Government's investment in the share capital of financial institutions and commercial enterprises. The receipt of dividend varies from year to year depending upon profits earned each year by these bodies and declaration of dividends on share capital.



4.4.9.2 The details of the estimates are given in table below:

**TABLE 13  
DIVIDEND**

(Rs. In Million)

| Object Code                    | Description   | 2021-22 Budget    | 2021-22 Revised   | 2022-23 Budget    |
|--------------------------------|---|-------------------|-------------------|-------------------|
| <b>C01901</b>                  | <b>Financial Institutions (A)</b>                           | <b>835.000</b>    | <b>1,347.000</b>  | <b>1,605.000</b>  |
| C01901                         | <b>NIT1</b> National Investment Trust                       | 300.000           | 250.000           | 300.000           |
| C01901                         | <b>NBP1</b> NBP   | 45.000            | 45.000            | 45.000            |
| C01901                         | <b>POIC</b> Pak Oman Investment Co                          | 190.000           | 184.500           | 200.000           |
| C01901                         | <b>PBI1</b> Pak Brunie Investment                           | 150.000           | 150.000           | 200.000           |
| C01901                         | <b>PIJI</b> Pak Iran Joint Investment                       | 150.000           | 75.000            | 150.000           |
| C01901                         | <b>PKIC</b> Pak-Kuwait Investment Co (Private) Ltd          | -                 | 550.000           | 600.000           |
| C01901                         | <b>SPIAI</b> Saudi Pak Industrial & Agricultural Investment | -                 | 82.500            | 100.000           |
| C01901                         | <b>SBP</b> State Bank of Pakistan                           | -                 | 10.000            | 10.000            |
| <b>C01902</b>                  | <b>Non-Financial Institutions (B)</b>                       | <b>89,528.000</b> | <b>68,910.100</b> | <b>78,695.000</b> |
| C01902                         | <b>PPL1</b> Pakistan Petroleum Limited                      | 15,000.000        | 11,429.020        | 8,000.000         |
| C01902                         | <b>MGCL</b> Mari Gas Company Limited                        | 110.000           | 3,360.160         | 4,000.000         |
| C01902                         | <b>PSO1</b> Pakistan State Oil                              | 1,000.000         | 1,055.040         | 2,500.000         |
| C01902                         | <b>PARL</b> Pak Arab Refinery                               | 5,000.000         | 6,136.200         | 10,000.000        |
| C01902                         | <b>SNGP</b> SNGPL   | 2,000.000         | 1,205.590         | 2,000.000         |
| C01902                         | <b>GHPL</b> GHPL  | 5,000.000         | 5,000.000         | 8,000.000         |
| C01902                         | <b>OGDC</b> OGDCL   | 56,500.000        | 35,000.000        | 36,500.000        |
| C01902                         | <b>PMDC</b> PMDC  | 120.000           | 120.000           | 200.000           |
| C01902                         | <b>SLIC</b> SLIC  | 1,000.000         | 1,700.000         | 2,000.000         |
| C01902                         | <b>NIC1</b> NIC   | 500.000           | 500.000           | 700.000           |
| C01902                         | <b>PRC</b> Pak Re-Insurance Corporation                     | 500.000           | 306.000           | 700.000           |
| C01902                         | <b>FFCL</b> Fauji Fertilizer Co.Ltd                         | 80.000            | 98.410            | 120.000           |
| C01902                         | <b>PSL1</b> Pakistan Services Ltd                           | 6.000             | 6.000             | 6.000             |
| C01902                         | <b>PIDC</b> PIDC  | 80.000            | 50.000            | 80.000            |
| C01902                         | <b>NSC1</b> National Shipping Corp                          | 250.000           | 346.900           | 400.000           |
| C01902                         | <b>NPAK</b> NESPAK  | 80.000            | 80.000            | 80.000            |
| C01902                         | <b>PTCL</b> PTCL  | 1,500.000         | 1,500.000         | 2,000.000         |
| C01902                         | <b>NFC1</b> NFC   | 100.000           | 100.000           | 200.000           |
| C01902                         | <b>NTDC</b> NTDC  | 500.000           | 463.760           | 600.000           |
| C01902                         | <b>TCP</b> Trading Corporation of Pakistan                  | 200.000           | 200.000           | 300.000           |
| C01902                         | <b>TPS1</b> Tourism Promotion Services                      | 2.000             | 2.150             | 3.000             |
| C01902                         | <b>PERAC</b> PERAC  | -                 | 4.490             | 6.000             |
| C01902                         | <b>PASCO</b> PASCO  | -                 | 246.380           | 300.000           |
| <b>Total - Dividends (A+B)</b> |   | <b>90,363.000</b> | <b>70,257.100</b> | <b>80,300.000</b> |

## 4.5 Receipts from Civil Administration and Other Functions

### 4.5.1 General Administration Receipts

#### 4.5.1.1 Organs of State

4.5.1.1.1 These receipts are realized on account of fees received from the candidates appearing in various competitive examinations conducted by Federal Public Service Commission (FPSC), tuition fees charged by the Pakistan Forest Institute etc. However, the major portion of receipts under this head come from FPSC. Estimates of receipts on this account are given below:

**TABLE 14**  
**Receipt from Civil Administration- Organs of State**

| (Rs. In Million) |  |                                    |                |                 |                |
|------------------|--|------------------------------------|----------------|-----------------|----------------|
| Object Code      | Description                              |                                    | 2021-22 Budget | 2021-22 Revised | 2022-23 Budget |
| C021             | <u>Receipt from Civil Administration</u> |                                    | 250.223        | 250.000         | 300.000        |
| C021             | <u>Organs of State</u>                   |                                    |                |                 |                |
| C02101           | FPS1                                     | Federal Public Service Commission  | 250.000        | 250.000         | 300.000        |
| C02155           | SEC9                                     | SAFRON (Recovery of over Payments) | 0.123          | -               | -              |
| C02153           | SEC9                                     | SAFRON (PWD)                       | 0.100          | -               | -              |

#### 4.5.1.2 Fiscal Administration

##### 4.5.1.2.1 Audit Fees

The department of the Auditor General of Pakistan charges fees from autonomous bodies/ corporations, etc, which do not fall within its normal audit jurisdiction, for auditing their accounts. This fee is deposited in the government account.

##### 4.5.1.2.2 State Bank of Pakistan Receipts

The surplus profit of the State Bank of Pakistan, after making usual provision for reserve funds is transferred to the Federal Government in the light of Section 42 SBP (Amendment) Act,2022. The State Bank also pays dividend on the share capital of the Federal Government. The value of coins that are minted and put in circulation in one year are also deposited by the State Bank in Government Account.

##### 4.5.1.2.3 Pakistan Mint Receipts

The Pakistan Mint's receipts are mainly from the disposal of dross & scrap and from minting of medals for defence services, sports and academic institutions etc.

#### 4.5.1.2.4 Pension and Gratuity Contribution

These receipts pertain to pension and gratuity contributions by the borrowing departments in respect of officials serving on deputation basis with them. The estimates of receipts from fiscal administration are given below:

**TABLE 15**  
**General Administration Receipt - Fiscal Administration**

| (Rs. In Million) |  |                    |                    |                    |
|------------------|--|--------------------|--------------------|--------------------|
| Object Code      | Description  | 2021-22 Budget     | 2021-22 Revised    | 2022-23 Budget     |
| <b>C022</b>      | <b><u>General Admn. Receipts - Fiscal Admn</u></b>           | <b>652,613.000</b> | <b>476,559.086</b> | <b>305,069.112</b> |
| <b>C022</b>      | <b><u>Fiscal Administration - Audit</u></b>                  |                    |                    |                    |
| <b>C02204</b>    | <b>AGP1</b> Receipts of AGP office (Audit Other)             | 20.000             | 0.520              | 0.536              |
| <b>C02205</b>    | Tender Fee (Collection of Payment for Service rendered)      | 25.000             | 0.326              | 0.336              |
| <b>C02206</b>    | Audit Other  | 3.000              | 0.240              | 0.240              |
| <b>C022</b>      | <b><u>Fiscal Administration - Currency</u></b>               |                    |                    |                    |
| <b>C02211</b>    | <b>SBP1</b> State Bank of Pakistan Profit                    | 650,000.000        | 474,000.000        | 300,000.000        |
| <b>C02227</b>    | <b>SBP1</b> Penalty imposed by SBP on NBP                    | 15.000             | -                  | -                  |
| <b>C022</b>      | <b><u>Fiscal Administration - Mint</u></b>                   |                    |                    |                    |
| <b>C02233</b>    | <b>MINT</b> Pakistan Mint (Assay Account)                    | 50.000             | 50.000             | 60.000             |
| <b>C022</b>      | <b><u>Fiscal Administration in Aid of Superannuation</u></b> |                    |                    |                    |
| <b>C02241</b>    | Contribution of Pension (CGA)                                | -                  | 8.000              | 8.000              |
| <b>C02241</b>    | <b>AGPR</b> Contribution of Pension and gratuities (AGPR)    | 2,500.000          | 2,500.000          | 5,000.000          |

#### 4.5.1.3 Economic Regulations

4.5.1.3.1 The receipts on this account largely comprise insurance fees realized under Insurance Act, 1989. The estimates are given below:

**TABLE 16**  
**General Administration Receipt - Economic Regulations**

| (Rs. In Million) |   |                  |                  |                  |
|------------------|---|------------------|------------------|------------------|
| Object Code      | Description   | 2021-22 Budget   | 2021-22 Revised  | 2022-23 Budget   |
| <b>C023</b>      | <b><u>Economic Regulations</u></b>                          | <b>4,150.000</b> | <b>4,130.000</b> | <b>8,150.000</b> |
| <b>C02301</b>    | Trade Mark Reg Fee & Other Misc Receipts                    | 150.000          | 130.000          | 150.000          |
| <b>C02302</b>    | <b>SECP1</b> Fees realized under Insurance Act 1938/ (SECP) | 2,500.000        | 2,500.000        | 5,000.000        |
| <b>C02308</b>    | <b>TDAP</b> Anti Dumping Duties Fee & Tariff Protection F   | 1,500.000        | 1,500.000        | 3,000.000        |

**TABLE 17**  
**General Administration Receipt Economic Statistics**

| (Rs. In Million)                        |   |                  |                  |                   |
|---|---|------------------|------------------|-------------------|
| Object Code                             | Description   | 2021-22 Budget   | 2021-22 Revised  | 2022-23 Budget    |
| <b>C024</b>                             | <b><u>General Admn. Statistics</u></b>                      | <b>100.870</b>   | <b>102.550</b>   | <b>101.500</b>    |
| <b>C02401</b>                           | <b>PBSS</b> Sale of Census Publication (Planning)           | 0.870            | 2.550            | 1.500             |
| <b>C02470</b>                           | <b>PBSS</b> Sale of data Misc. Receipts (Others) (Planning) | 100.000          | 100.000          | 100.000           |
| <b>Total Gen Admn (Excl SBP Profit)</b> |   | <b>7,114.093</b> | <b>7,041.636</b> | <b>13,620.612</b> |

#### 4.5.2 Defence Services Receipts

4.5.2.1 These receipts are realized mainly on account of dues from civil agencies, sale & auction of obsolete stores and charges realized on account of use of army aviation facilities, hospital stoppages roll and receipt of Govt. share out of the fees paid by civil patients treated in Military Hospitals etc.

4.5.2.2 The estimates of defence receipts are given below :

**TABLE 18**  
**Defence Services Receipts**

| (Rs. In Million) |  |                   |                   |                   |
|------------------|--|-------------------|-------------------|-------------------|
| Object Code      | Description  | 2021-22 Budget    | 2021-22 Revised   | 2022-23 Budget    |
| <b>C025</b>      | <b><u>Defence Services Effective</u></b>           | <b>20,273.552</b> | <b>20,084.693</b> | <b>30,222.297</b> |
| <b>C02520</b>    | <b>MODS</b> Effective (MOD+Defence Production Div) | 18,740.471        | 18,811.990        | 28,758.788        |
| <b>C02520</b>    | <b>CMHH</b> Hospital Stoppage (Defence Div)        | 1,533.081         | 1,272.703         | 1,463.509         |

#### 4.5.3 Law and Order Receipts

4.5.3.1 These receipts represent the proceeds from fines imposed by Insurance Appellate Tribunals, Federal Service Tribunals, Income Tax Tribunals, Drug Courts and Special Judges under the administrative control of Law and Justice Division. These also include fines, fees and recoveries of the Supreme Court of Pakistan, Civil Armed Forces and frontier watch & ward. The fees realized on account of issuance and renewal of arms licenses by the Ministry of Interior are also reflected under this classification.

4.5.3.2 The estimates of receipts from law and order are given as under;

**TABLE 19**  
**Law and Order Receipts**

(Rs. In Million)

| Object Code   | Description  | 2021-22 Budget   | 2021-22 Revised  | 2022-23 Budget   |
|---------------|--|------------------|------------------|------------------|
| <b>C026</b>   | <b><u>Law and Order Receipts</u></b>                         | <b>2,694.958</b> | <b>2,958.294</b> | <b>3,849.636</b> |
| <b>C026</b>   | <b><u>Justice</u></b>  |                  |                  |                  |
| <b>C02602</b> | <b>LAW</b> Court fee/copying fee & fine (Justice Law Courts) | 350.000          | 200.000          | 270.000          |
| <b>C02610</b> | Recoveries of overpayments (SCP)                             | 75.000           | 2.000            | 3.000            |
| <b>C02613</b> | Others (SCP)   | 10.000           | 2.630            | 3.000            |
| <b>C02669</b> | <b>LAW</b> Cost of service/copying fee FST (Law & Justice)   | 10.000           | -                | -                |
| <b>C026</b>   | <b><u>Frontier Watch and Ward</u></b>                        |                  |                  |                  |
| <b>C02621</b> | <b>MOI1</b> Frontier Constabulary & Militia Receipts (MOI)   | 300.000          | 207.000          | 217.000          |
| <b>C02624</b> | Recoveries of overpayments (CAF)                             | 300.000          | 212.452          | 50.000           |
| <b>C02625</b> | Others   | 6.300            | 3.950            | 5.525            |
| <b>C02635</b> | <b>MOI1</b> Receipts under Arms Act (MOI)                    | 220.000          | 109.551          | 175.000          |
| <b>C02636</b> | <b>AGP</b> Fees fines and forfeitures (AGP)                  | -                | 0.002            | 0.002            |
| <b>C02637</b> | <b>OCCI</b> Receipts of Motor Driving Licenses (ICT)         | 600.000          | 1,200.000        | 1,800.000        |
| <b>C02638</b> | <b>OCCI</b> Traffic Fines (ICT)                              | 500.000          | 1,000.000        | 1,300.000        |
| <b>C02640</b> | Recoveries of Over Payments                                  | -                | 0.009            | 0.009            |
| <b>C02641</b> | Collection of Payment for S/Rendered                         | 8.400            | 8.500            | 9.100            |
| <b>C02647</b> | <b>CAF1</b> Fines and Penalties (CAF, Interior)              | 100.000          | 2.000            | 3.000            |
| <b>C02648</b> | <b>CAF1</b> Recoveries of Over Payments (CAF, Interior)      | 200.000          | 3.900            | 5.000            |
| <b>C02650</b> | Others   | 15.258           | 6.300            | 9.000            |

#### 4.5.4 Community Services Receipts

4.5.4.1 The receipts under community services comprise of rent of government buildings, land, guest houses, hostels and sale proceeds of material of demolished buildings. These receipts are realized by Housing and Works Division, Overseas Pakistanis Division, Kashmir Affairs and Gilgit Baltistan Division and Interior Division (Frontier Corps). The receipts realized by Survey of Pakistan for its services and supply of maps are also included here. Details of the estimates are given below:-

**TABLE 20**  
**Community Services Receipts**

|               |   | (Rs. In Million) |                  |                  |
|---------------|---|------------------|------------------|------------------|
| Object Code   | Description   | 2021-22 Budget   | 2021-22 Revised  | 2022-23 Budget   |
| <b>C027</b>   | <b><u>Community Services Receipts</u></b>                                     | <b>2,537.503</b> | <b>2,990.161</b> | <b>3,847.481</b> |
| <b>C027</b>   | <b><u>Works- Building</u></b>   |                  |                  |                  |
| <b>C02701</b> | Building Rent (ICT)   | 70.000           | 70.000           | 70.500           |
| <b>C02701</b> | Building Rent (CGA)   | 6.000            | 4.000            | 6.000            |
| <b>C02701</b> | <b>HOUS</b> Rent of Govt Buildings realized by Estate Office                  | 1,000.000        | 1,000.000        | 1,200.000        |
| <b>C02701</b> | <b>HOUS</b> Housing & Works (Ground Rent Section)                             | 450.000          | 100.000          | 180.000          |
| <b>C02701</b> | <b>PMD2</b> Building Rent (Pak. Met. Deptt. Ibd) (Aviation Division)          | 0.400            | 0.150            | 0.200            |
| <b>C02701</b> | <b>AGP1</b> Recovery of Building Rent (AGP)                                   | 4.994            | 5.412            | 5.828            |
| <b>C02701</b> | <b>PAEC</b> Building Rent of PAEC (Hostel Charges)                            | 45.000           | 21.384           | 27.000           |
| <b>C02705</b> | <b>PMD2</b> Collection of Payment for Services Rendered. (Aviation Division)  | 1.000            | 0.050            | 0.100            |
| <b>C02706</b> | <b>PMD2</b> Others - (Pak. Met. Deptt. Ibd) (Aviation Div)                    | 1.000            | 1.000            | 1.000            |
| <b>C02706</b> | <b>HOUS</b> Other Receipts of Pak. PWD (including GRS)                        | 659.350          | 1,642.000        | 2,200.000        |
| <b>C02706</b> | Miscellaneous Receipts  | 100.000          | -                | -                |
| <b>C027</b>   | <b><u>Works - Communication</u></b>   |                  |                  |                  |
| <b>C02701</b> | <b>HOUS</b> Rent of Govt Buildings realized by PWD                            | 80.000           | 100.000          | 100.000          |
| <b>C02714</b> | Recoveries of overpayments (AGP)  | 0.009            | 0.015            | 0.553            |
| <b>C02716</b> | <b>CMTC</b> Others- CTTI - Hostel Charges/Fees (Comm. Div.)                   | 7.500            | 7.500            | 8.700            |
| <b>C027</b>   | <b><u>Public Health</u></b>   |                  |                  |                  |
| <b>C02721</b> | Sale proceeds of sera and vaccines  | 2.600            | 2.950            | 4.000            |
| <b>C02725</b> | Collection of payments for services rendered                                  | 7.150            | 7.000            | 10.000           |
| <b>C027</b>   | <b><u>Science Research and Survey</u></b>                                     |                  |                  |                  |
| <b>C02731</b> | <b>SOP1</b> Scientific Research and Survey (Survey of Pakistan) (Defence Div) | 100.000          | 25.000           | 30.000           |
| <b>C02734</b> | <b>PMD2</b> Other - Met. Data Sale Charges, Lahore, Karachi (Aviation Div.)   | 2.500            | 3.700            | 3.600            |

#### 4.5.5 Social Services Receipts

4.5.5.1 The receipts under this head are realized on account of fees charged from students of the educational institutions of various Ministries and Defence Division. The entry fee for historical places and archeological sites is collected by National History and Literary Heritage Division. The charges for medical services are realized by the Federal Government hospitals and health establishments, and tuition/training fee realized by Oversease Pakistanis and Human Resources Development Division. The estimates are given in the following table;

**TABLE 21**  
**Social Services Receipt**

| (Rs. In Million) |  |                |                 |                  |
|------------------|--|----------------|-----------------|------------------|
| Object Code      | Description  | 2021-22 Budget | 2021-22 Revised | 2022-23 Budget   |
| <b>C028</b>      | <b><u>Social Services</u></b>                                | <b>582.927</b> | <b>570.980</b>  | <b>1,004.205</b> |
| <b>C02818</b>    | Education Fees from Schools & Colleges (MoFE&TT)             | 150.000        | 200.000         | 300.000          |
| <b>C02818</b>    | Education Fees from Schools and Colleges (MOD)               | 120.000        | 150.000         | 200.000          |
| <b>C02818</b>    | Education Others NAP (Cabinet Division)                      | 0.030          | 0.030           | 0.030            |
| <b>C02824</b>    | National Library of Pakistan (Heritage Division)             | 1.500          | 1.500           | 1.500            |
|                  | <b><u>Health</u></b>   |                |                 |                  |
| <b>C02825</b>    | Hospital Receipts (NHSR & C)                                 | 10.000         | 2.600           | -                |
| <b>C02826</b>    | Health - Recoveries of Diet Charges                          | 8.000          | 1.000           | -                |
| <b>C02827</b>    | Health - Rooms Rent  | 40.000         | 9.000           | -                |
| <b>C02828</b>    | H.Govt.share fees realized by doctors from pa                | 250.000        | 200.000         | 500.000          |
| <b>C02860</b>    | <b>OCCI</b> Sale of Vaccination (ICT/MoNHSRC)                | 1.775          | 6.000           | 1.775            |
| <b>C02871</b>    | Receipts of Health Establishments (MoNHSRC)                  | 0.850          | 0.850           | 0.900            |
| <b>C02871</b>    | Miscellaneous Receipts                                       | 0.200          | -               | -                |
| <b>C02875</b>    | Health Hospital Receipts of Federal Govt Hospitals (MoNHSRC) | 0.572          | -               | -                |

#### 4.5.6 Social Services Misc Receipts

4.5.6.1 Under Social Services Miscellaneous Head, the Emigration Fee deposited by Pakistani Workers working abroad in terms of Emigration Ordinance, 1979 are reflected. The receipts of Human Resource Development Division on account of registration of overseas employment agencies and deposits by individuals for protection of their visas are also deposited under this head. Moreover, the fee for registration of trade union and West Pakistan Ordinance, 1969 are also reflected under this Head of Account. The details are given in the following table.

**TABLE 22**  
**Social Services Miscellanenous Receipts**

| (Rs. In Million) |  |                |                  |                  |
|------------------|--|----------------|------------------|------------------|
| Object Code      | Description  | 2021-22 Budget | 2021-22 Revised  | 2022-23 Budget   |
| <b>C029</b>      | <b>Social Services Miscelaneous</b>  | <b>902.000</b> | <b>1,000.100</b> | <b>1,500.100</b> |
| <b>C02905</b>    | <b>OCCI</b> Receipts under West Pakistan Ordinance 1969 (ICT)  | 2.000          | 0.100            | 0.100            |
| <b>C02906</b>    | <b>BEO1</b> Registration and other fees Pakistanis working Abroad (Imigration Fee, Bol & Overseas) M/o Overseas Pak. | 900.000        | 1,000.000        | 1,500.000        |

#### 4.6 Miscellaneous Receipts

4.6.1 Miscellaneous receipts comprise OF (i) Economic Services Receipts, and (ii) Other Receipts. A brief description of these receipts are given in the following paragraphs.

#### 4.6.2 Economic Services Receipts

##### 4.6.2.1 Agricultural Receipts

4.6.2.1.1 These receipts are realized on account of quarantine fee on animal exports/imports by National Food Security and Research Division.

4.6.2.1.2 The receipts under Economic Services Head mostly comprise of Food Department, Agriculture Receipts and Farms Receipts collected by Islamabad Capital Territory. The details are as under:-

**TABLE 23**  
**Economic Services Receipts - Food & Agriculture (Miscellanenous Receipts)**

| (Rs. In Million) |                                   |                  |                  |                  |
|------------------|-----------------------------------|------------------|------------------|------------------|
| Object Code      | Description                       | 2021-22 Budget   | 2021-22 Revised  | 2022-23 Budget   |
| <b>C031</b>      | <b>Food &amp; Agriculture</b>     | <b>1,081.430</b> | <b>1,221.617</b> | <b>2,523.760</b> |
| <b>C031</b>      | <b>Food</b>                       |                  |                  |                  |
| <b>C03101</b>    | <b>OCCI</b> Food Department (ICT) | 0.100            | 0.310            | 0.300            |
| <b>C03102</b>    | Recoveries of Overpayments        |                  |                  |                  |

Contd....



(Rs. In Million)

| Object Code | Description   | 2021-22 Budget | 2021-22 Revised | 2022-23 Budget |
|-------------|---|----------------|-----------------|----------------|
| C03103      | OCCI Services Rendered (ICT)                            | 0.030          | 0.025           | -              |
| C031        | <b><u>Agriculture Receipts</u></b>                      |                |                 |                |
| C03116      | OCCI Agriculture Receipts (ICT)                         | 0.100          | 0.100           | 0.100          |
| C03123      | DPPK Plant Protection services (NFS&R)                  | 1,000.000      | 1,200.000       | 2,500.000      |
| C03124      | OCCI Receipts from soil conservation & Operations (ICT) | 1.200          | 0.242           | 1.300          |
| C03138      | Registration Fee ( FSC & RD )                           | 30.000         | 4.430           | 6.000          |
| C03139      | Enlisting Fee ( FSC & RD )                              | 35.000         | 10.000          | 15.000         |
| C03140      | Renewal Fee (FSC &RD )                                  | 5.000          | 6.000           | 0.500          |
| C03142      | Receipts from Plant Breeders Right                      | -              | 0.510           | 0.560          |
| C03199      | Miscellaneous Receipts                                  | 10.000         | -               | -              |

4.6.2.1.3 The receipts of Economic Services - Fisheries, Animal Husbandry, Livestock and Dairy Development in Federal capital territory are collected by Islamabad Capital Territory Administration are reflected in the table given below:

**TABLE 24**  
**Economic Services Receipts-Fisheries & Animal Husbandry**

(Rs. In Million)

| Object Code | Description  | 2021-22 Budget | 2021-22 Revised | 2022-23 Budget |
|-------------|--|----------------|-----------------|----------------|
| C032        | <b><u>Fisheries &amp; Animal Husbandry</u></b>   | <b>399.143</b> | <b>545.160</b>  | <b>683.660</b> |
| C032        | <b><u>Fisheries</u></b>  |                |                 |                |
| C03201      | OCCI Ordinary Receipts (Fisheries) - ICT   | 22.000         | 26.000          | 5.500          |
| C03201      | Receipts of Marine Fisheries Department (MoMA)   | 100.000        | 44.000          | 50.000         |
| C03205      | Receipts of Pakistan Maritime Security Agency (MOD)  | 50.000         | 50.000          | 100.000        |
| C032        | <b><u>Animal Husbandry</u></b>   |                |                 |                |
| C03227      | OCCI Insemination Fees (ICT)   | 0.160          | 0.160           | 0.160          |
| C03231      | AQD4 Receipts of Animal Quarantine Deptt (NFS&R)   | 200.000        | 400.000         | 500.000        |
| C03231      | Others- Income from RVMP, Registration of Animal Husbandary Graduates, Students, Faculty Registration, Inspection Fee (PVMC) | 26.983         | 25.000          | 28.000         |

**TABLE 25**  
**Economic Services Receipts-Forest**

| (Rs. In Million) |                                     |                |                 |                |
|------------------|-------------------------------------|----------------|-----------------|----------------|
| Object Code      | Description                         | 2021-22 Budget | 2021-22 Revised | 2022-23 Budget |
| C033             | Economic Services Receipts - Forest | 0.300          | -               | -              |
| C03370           | Other Receipts (ICT)                | 0.300          | -               | -              |

**TABLE 26**  
**Economic Services Receipts-Cooperation Irrigation, Embankment**

| (Rs. In Million) |   |                |                 |                |
|------------------|---|----------------|-----------------|----------------|
| Object Code      | Description   | 2021-22 Budget | 2021-22 Revised | 2022-23 Budget |
| C034             | <u>Economic Service Receipt- Cooperation Irrigation, Embankment, Drainage</u> | 1.000          | 1.000           | 1.000          |
| C03406           | Others - Miscellaneous Receipts (ICT)   | 1.000          | 1.000           | 1.000          |

4.6.2.1.4 The receipts of Explosive Department are charged for industrial safety. The Ports & Shipping Department Receipt on account of management and upkeep of port/landing charges.

**4.5.2.1.5 Receipts from Cabinet Division**

4.6.2.5.1 The sale proceeds of government publications and stationery by the Controller of Forms and Stationery realized from various government departments/agencies are reflected under this head.

**4.6.2.6 Receipts from Explosive Department**

4.6.2.6.1 Receipts under this head pertain to the fee charged by the Department of Explosives for granting licenses to the firms dealing in explosives.

#### 4.6.2.7 Receipts from Lighthouses and Lightships

4.6.2.7.1 These receipts comprise of (i) examination fee, survey and registration fees realized by the Mercantile Marine Department, Karachi, (ii) cargo shipping and discharging fees from the shipping companies, (iii) fines realized from seamen for offences committed by them, (iv) fees realized from cadets under training in the Mercantile Marine Academy, Karachi, Seamen's Training Centre, Karachi and (v) Lighthouse dues realized from the shipping companies operating on the coasts of Pakistan. These receipts are shown under transportation and communication heads.

**TABLE 27**  
**Economic Services Receipts-Others**

| (Rs. In Million) |   |                  |                   |                   |
|------------------|---|------------------|-------------------|-------------------|
| Object Code      | Description   | 2021-22 Budget   | 2021-22 Revised   | 2022-23 Budget    |
| <b>C035</b>      | <b><u>Economic Services Receipts- Others</u></b>                | <b>1,498.200</b> | <b>18,201.850</b> | <b>22,762.350</b> |
| <b>C035</b>      | <b><u>Industrial and Mineral Resources</u></b>                  |                  |                   |                   |
| <b>C03506</b>    | <b>DOE1</b> D/O Explosive (M/o Petroleum Division)              | 800.000          | 1,500.000         | 2,000.000         |
| <b>C03518</b>    | <b>PAEC</b> Cost of tender documents(PAEC)                      | 3.000            | 3.500             | 3.600             |
| <b>C03545</b>    | <b>OCCI</b> Excise Duty on Minerals under Partnership Act (ICT) | 0.700            | 0.700             | 0.750             |
| <b>C03560</b>    | Survey Fees - Mercantile Marine Department, Karachi (MoMA)      | 60.000           | 45.000            | 60.000            |
| <b>C03561</b>    | Mercantile Marine Department, Gawadar (MoMA)                    | 2.000            | 0.150             | 1.000             |
| <b>C03561</b>    | Fees for the Engagement and Discharges - Sr                     | 25.000           | 20.000            | 25.000            |
| <b>C03565</b>    | Pakistan Marine Academy Karachi                                 | 7.500            | 7.500             | 8.000             |
| <b>C03571</b>    | Light Dues- Lighthouses & Light Ships (MoMA)                    | 600.000          | 1,000.000         | 2,000.000         |
|                  | <b><u>Pakistan Post Office</u></b>                              |                  |                   |                   |
| <b>C03581</b>    | Post Office Mail Operation                                      | -                | 5,000.000         | 6,000.000         |
| <b>C03582</b>    | Others (Post Office Receipts)                                   | -                | 311.000           | 338.000           |
| <b>C03586</b>    | Commission on Money Transfer                                    | -                | 314.000           | 326.000           |
| <b>C03587</b>    | Net Receipts from Other Postal Administrator                    | -                | 1,000.000         | 2,000.000         |
| <b>C03588</b>    | Agency Receipts   | -                | 9,000.000         | 10,000.000        |

**TABLE 28**  
**Foreign Grants**

| (Rs. In Million) |  |                   |                   |                   |
|------------------|--|-------------------|-------------------|-------------------|
| Object Code      | Description                                    | 2021-22 Budget    | 2021-22 Revised   | 2022-23 Budget    |
| <b>C036</b>      | <b>Grants</b>                                  | <b>20,000.000</b> | <b>20,000.000</b> | <b>25,000.000</b> |
| <b>C03601</b>    | Foreign Grants- Dev. Grants from Foreign Govt. | 20,000.000        | 20,000.000        | 25,000.000        |

### 4.6.3 Other Receipts

4.6.3.1 These receipts are realized by different Ministries, Divisions and Departments. The brief introduction of the main regular receipts under this head is given as under with a relevant statistics in tables 29-30;

#### 4.6.3.2 Receipts From UN, Staff Welfare and Accreditation

4.6.3.2.1 The major portion of receipts comes from United Nations in lieu of services rendered by Pakistani troops taking part in various peacekeeping operations worldwide. The other receipts are generated by various staff welfare initiatives and accreditation services. Budget Estimates are given as under;

**TABLE 29**  
**Extraordinary Receipts**

|               |  | (Rs. In Million)  |                   |                   |
|---------------|--|-------------------|-------------------|-------------------|
| Object Code   | Description  | 2021-22 Budget    | 2021-22 Revised   | 2022-23 Budget    |
| <b>C037</b>   | <b><u>Receipts</u></b>   | <b>48,004.403</b> | <b>35,467.840</b> | <b>45,650.909</b> |
| <b>C037</b>   | <b><u>Extra Ordinary Receipts</u></b>                          |                   |                   |                   |
| <b>C03707</b> | <b>PAEC</b> Cost of ID/Penalties (PAEC)                        | 0.200             | 0.100             | 0.110             |
| <b>C037</b>   | <b><u>Other Receipts</u></b>                                   |                   |                   |                   |
| <b>C03725</b> | <b>MOI1</b> Others- Receipts from UN (Military) M/o Defence    | 46,772.000        | 34,702.035        | 44,520.228        |
| <b>C03725</b> | <b>MOI2</b> Others- Receipts from UN (Civil) M/o Interior      | 587.643           | 587.643           | 500.000           |
| <b>C03727</b> | <b>AGP1</b> Recovery of Monetized Value (AGP)                  | 0.560             | 0.562             | 0.571             |
| <b>C03743</b> | <b>SWO1</b> Receipts of Staff Welfare Organization (Estb. Div) | 32.000            | 14.500            | 15.000            |
| <b>C03744</b> | <b>PANC</b> Pak. National Accreditation Council (M/o Science)  | 12.000            | 13.000            | 15.000            |
| <b>C03761</b> | Surplus Profit of NADRA  | 200.000           | 50.000            | 200.000           |
| <b>C03762</b> | Surplus Profit of Civil Aviation Authority                     | 400.000           | 100.000           | 400.000           |

#### 4.6.3.3 Citizenship, Naturalization and Passport Fees

4.6.3.3.1 These receipts are realized mainly by the Immigration & Passport Offices in Pakistan and Pakistani Missions abroad on account of issuance, renewal and endorsement of passports and visas.

**TABLE 30**  
**Citizenship, Naturalization, Passport and Copyright Fees**

|             |  | (Rs. In Million) |                 |                |
|-------------|--|------------------|-----------------|----------------|
| Object Code | Description  | 2021-22 Budget   | 2021-22 Revised | 2022-23 Budget |
| C038        | Passport Fees  | 35,000.000       | 25,000.000      | 35,000.000     |
| C03897      | DGIP<br>Citizenship, Naturalization & Passport Fee (MOI) | 35,000.000       | 25,000.000      | 35,000.000     |

#### **4.6.3.4 Royalty, Pollution and Tracking Fees From Tourists**

4.5.3.4.1 The royalty fee is charged from the tourists coming to Pakistan for climbing the mountain peaks having a height of 7000 meters. Whereas, fee is charged from trackers climbing the mountain on the established track less than the height of 7000 meters.

#### **4.6.3.5 Receipts from Tourism Department**

4.6.3.5.1 The receipts of the Tourism Department include Licenses Fee of Hotels, Restaurants and Travel Agencies, Registration Fee of Hotels and Restaurants, Licenses Renewal fee of Hotels, Restaurants and Travel Agencies and the Fines/Late fee of Hotels, Restaurants and Travel Agencies within Capital Territory by Ministry of Interior.

#### **4.6.3.6 Receipts Collected by Ministry of Foreign Affairs**

4.6.3.6.1 It includes the receipts realized on the auction of vehicles, sale of used machinery and equipment, gains on exchange against the remittances made by the Government for the expenditure of the Pakistan's missions in various countries, recovery of overpayment made to the Government servants posted abroad and the deduction of income tax, GP Fund, Benevolent Fund, House Building and Motor Car Advances of the employees posted in various Pakistan's missions abroad.

#### **4.6.3.7 Kashmir Affairs and Gilgit Baltistan Division**

4.6.3.7.1 These include the receipts from motor vehicles, forest revenues, agriculture income, rent of buildings, electricity charges and other indirect taxes collected and deposited directly into the Government Treasury by the administration of the Kashmir Affairs & Gilgit - Baltistan Division.

#### **4.6.3.9 Receipts from Special Communication Organization**

4.6.3.9.1 These receipts are collected by the Special Communications Organization for providing telecommunication services in specific areas. The Special Communications Organization primarily operates in the Azad Kashmir and Gilgit-Baltistan.

**TABLE 31**  
**Details of Other Receipts**

| (Rs. In Million) |  |                   |                   |                   |
|------------------|--|-------------------|-------------------|-------------------|
| Object Code      | Description  | 2021-22 Budget    | 2021-22 Revised   | 2022-23 Budget    |
| <b>C038</b>      | <b><u>Other Receipts</u></b>   | <b>81,534.014</b> | <b>53,248.533</b> | <b>56,031.442</b> |
| <b>C03801</b>    | <b>CAF1</b> Civil Armed Forces (Unclaimed Deposits) (MOI)  | 5.189             | 3.654             | 4.050             |
| <b>C03801</b>    | Unclaimed Deposits (Others)  | 18,000.000        | -                 | -                 |
| <b>C03802</b>    | Sale of Stores & Material (ICT)  | 51.399            | 51.583            | 54.851            |
| <b>C03802</b>    | <b>MSA1</b> Sale of stores Materials - Defence Div   | 1.000             | 0.900             | 1.000             |
| <b>C03802</b>    | <b>PAEC</b> Sale of Stores & Material (PAEC)   | 5.500             | 7.500             | 7.777             |
| <b>C03802</b>    | <b>CGA</b> Sale of Stores & Material (CGA)   | 0.430             | 0.608             | 0.600             |
| <b>C03802</b>    | <b>MOFA</b> Sale of Stores and Material (MoFA)   | 0.500             | 0.500             | 0.500             |
| <b>C03802</b>    | <b>MOIB</b> Sale publicity material & rent of documentaries (MOIB)                               | 0.150             | 0.300             | 0.400             |
| <b>C03802</b>    | <b>AGP1</b> Sale of Stores and Material (AGP)  | 1.000             | 0.936             | 1.023             |
| <b>C03802</b>    | <b>ASFH</b> Sale of Store and Material (ASF) Aviation Div.                                       | 6.885             | 3.690             | 7.000             |
| <b>C03805</b>    | <b>PETR</b> Advance Yearly Rent for Exploration & Prospecting Licensing (Petroleum Div.)         | 200.000           | -                 | -                 |
| <b>C03805</b>    | <b>NCRD</b> Rent, Rates & Taxes (AHK & NCRD)   | 2.000             | 1.900             | 2.800             |
| <b>C03805</b>    | <b>MOI1</b> Rent, Rates & Taxes (Auqaf) - ICT  | 0.406             | 0.375             | 0.400             |
| <b>C03805</b>    | <b>CGA</b> Rent, Rates & Taxes (CGA)   | 0.680             | 0.415             | 0.200             |
| <b>C03805</b>    | <b>AGP1</b> Rent, Rates & Taxes (AGP)  | 0.878             | 0.773             | 0.803             |
| <b>C03805</b>    | <b>A.D</b> Hostel Charges (Aviation Division)  | 0.100             | 0.100             | 0.200             |
| <b>C03805</b>    | Health Hospital Receipts (PIMS)  | 6.000             | 8.200             | -                 |
| <b>C03806</b>    | <b>OCCI</b> Citizenship Copyrights (ICT)   | 1.200             | 3.000             | 3.000             |
| <b>C03807</b>    | <b>CCP1</b> Realizations under the Monopolies & Restrictive (Competetion Commission of Pakistan) | 520.292           | 800.000           | 450.000           |
| <b>C03808</b>    | <b>PTL</b> Lease & License Rent, Fee   | 1,500.000         | 2,000.000         | 2,500.000         |
| <b>C0380B</b>    | Receipts under Abandoned Properties Act 1975   | 35,000.000        | 5,200.000         | 11,500.000        |
| <b>C03812</b>    | <b>MOFA</b> Gains on Exchange (M/o Foreign Affairs)  | 110.000           | 100.000           | 110.000           |
| <b>C03818</b>    | <b>OCCI</b> Fee for Registration of Societies (ICT)  | 0.010             | 0.020             | 0.750             |
| <b>C03821</b>    | <b>DTS3</b> Receipts of Tourist Department (IPC Div)   | 22.000            | 13.000            | 22.000            |
| <b>C03824</b>    | <b>MOFA</b> Recovery of Overpayments (M/o Foreign Affairs)                                       | 25.000            | 35.000            | 40.000            |
| <b>C03824</b>    | <b>ASFH</b> Recoveries of Overpayment (ASF) Aviation Div.  | 0.300             | 0.345             | 0.250             |

Contd....

(Rs. In Million)

| Object Code | Description  | 2021-22 Budget | 2021-22 Revised | 2022-23 Budget |
|-------------|--|----------------|-----------------|----------------|
| C03824      | CGA Recoveries of Overpayment (CGA).   | 0.420          | 0.076           | 0.150          |
| C03824      | AGP Recoveries of Overpayment (AGP).   | 0.430          | 0.595           | 0.591          |
| C03825      | OCCI Payment for services Rendered (ICT)   | 4.500          | 18.000          | 20.000         |
| C03825      | CGA Collection of Payment for services Rendered (CGA)                                | 0.120          | 0.050           | 0.060          |
| C03825      | Collection of Payment for Service Rendered, Helicopter Charges (Cabinet Division)    | 1.000          | 2.129           | 1.000          |
| C03829      | PAEC Fees, Fines & Forfeitures (PAEC)  | 0.700          | 0.500           | 0.520          |
| C03829      | CGA1 Fees, Fines & Misc Receipts (CGA)   | 0.055          | 0.090           | 0.050          |
| C03829      | Fine/Forfeitures   | -              | 0.013           | 0.013          |
| C03835      | OCCI Arms License Fee (D.C ICT)  | 9.000          | 18.000          | 20.000         |
| C03841      | ASFH Airport Entry/ Tender Fees, Fines (ASF) Aviation Div.                           | 3.638          | 3.823           | 3.860          |
| C03841      | Tender Fees / Misc Receipts  | 0.100          | 0.003           | 0.040          |
| C03843      | Sale Proceed of Darbar, Toshakhana (Cabinet Division)                                | 10.000         | 10.000          | 10.000         |
| C03849      | ASFH Contractor Penalty (ASF) Aviation Div.  | 1.000          | 0.050           | 0.100          |
| C03850      | NAB1 Recovery of National Accountability Bureau                                      | 50.000         | 100.000         | 200.000        |
| C03853      | PARC Sale of Publications (PPARC)  | 0.600          | 0.200           | 0.400          |
| C03855      | PEP2 EIA Review (Pak. Environmental Protection Agency)                               | 1.800          | 1.800           | 2.000          |
| C03870      | Others - National Academy of Performing Arts (NAPA) Course Fee & Performance Income. | 2.000          | 2.000           | -              |
| C03870      | PAEC Others (PAEC)   | 18.600         | 40.016          | 41.000         |
| C03870      | NHLH Quaid Azam Papers Wing  | 0.060          | 0.100           | 0.100          |
| C03870      | National Language Promotion Deptt  | 1.750          | 1.750           | 1.800          |
| C03870      | MOFA Other Receipts of M/o Foreign Affairs   | 315.000        | 500.000         | 800.000        |
| C03870      | CGA1 Others (CGA)  | 0.620          | 0.070           | 0.075          |
| C03870      | NI Rehabilitation of Medicines   | 6.000          | 7.500           | 7.500          |
| C03870      | Miscellaneous Receipts of attached departments                                       | 20,000.000     | 40,000.000      | 35,000.000     |
| C03870      | GSP 2 ( M/o Petroleum)   | 4.000          | 2.000           | 4.000          |
| C03870      | Others (ICT)   | 587.643        | -               | -              |
| C03870      | Others (AGP)   | 0.059          | 0.069           | 0.079          |
| C03870      | Hostel Room Rent (MOFE&PT)   | 0.500          | 0.400           | 0.500          |
| C03870      | Income from Swing Pool, Ground Hall and Membership Fee, (Hostel & Others) IPC Div.   | 47.000         | 100.000         | 200.000        |
| C03893      | SCO1 Receipts of Special Communications Organization                                 | 5,000.000      | 4,200.000       | 5,000.000      |
| C03895      | MOIB Film Censorship Fee (MoIB&NH)   | 6.500          | 6.500           | 10.000         |

#### **4.6.4 Receipts from Oil and Gas Sector**

##### **4.6.4.1 Petroleum Levy**

4.6.4.1.1 Petroleum Products (Petroleum Levy) Ordinance, 1961 amended from time to time, provides imposition of Petroleum Levy. Ex-refinery/import price of oil is added with Inland Freight Equalization Margin (IFEM), Oil Marketing Companies (OMCs) distribution margin and dealer's commission as fixed by Government of Pakistan in Rs/per liter. On this accumulated price of oil, Petroleum Levy is fixed by Government of Pakistan in Rs. per liter from time to time is levied.

##### **4.6.4.2 Natural Gas Development Surcharge**

4.6.4.2.1 As per Natural Gas Development Surcharge Ordinance, 1967, every company as mentioned in the Schedule shall collect and pay to the Federal Government a development surcharge equal to the differential margin i.e the amount by which the fixed sale price exceeds the prescribed price, in respect of natural gas sold by it.

##### **4.6.4.3 Royalty on Oil and Gas**

4.6.4.3.1 According to Article 16(1) of the Constitution of Islamic Republic of Pakistan, the royalty collected by the Federal Government shall not form part of the Federal Consolidated Fund and shall be paid to the provinces in which the well-head of natural gas is situated. As per Clause 5 of 7th National Finance Commission Award notified vide President's Order No.5 of 2010, each of the provinces shall be paid in each financial year as a share in the net proceeds of the total royalties on crude oil an amount which bears to the total net proceeds the same proportion as the production of crude oil in the province in that year bears to the total production of crude oil.

4.6.4.3.2 Petroleum Exploration & Production Policy 2012 approved by Ministry of Petroleum & Natural Resources Government of Pakistan imposes Royalty on exploration and production of oil and gas. Clause 4.1 of Section II of the said policy provides that royalty will be payable at the rate of 12.5% of the value of petroleum at the field gate. The royalty will be paid by the Federal Government to Provinces to the extent of their share of liquid and gaseous hydrocarbons (such as LPG, NGL, Solvent oil, gasoline and others) as well as all substances including sulphur, produced in association with such hydrocarbon. The lease rent paid during the year shall not be deductible from the royalty payment. A 10% of the royalty will be utilized in the district where oil and gas is produced for infrastructure development.

##### **4.6.4.4 Discount on Local Crude Oil**

4.6.4.4.1 Crude Oil and Natural Gas is explored/extracted by the Exploration and Production (E&P) Companies working under "Petroleum Concession Agreement (PCA)". E&P companies sell the crude oil to refineries at the rate prevailing in the international market based on the formula as per PCA. Under various agreements, E&P Companies agree to sell the crude oil to refineries at different discounted rate on attainment of certain milestones as per PCA. The amount of discount is retained by the refineries while making payment of crude oil to E&P companies and deposited in Government head of account.



#### 4.6.4.5 Windfall Levy on Crude Oil

4.6.4.5.1 As per Petroleum Exploration & Production Policy 2012, Windfall Levy (WLO) will be applicable on crude oil and condensate using the formula i.e  $WLO = 0.4 \times (M-R) \times (P-B)$  Where: WLO = Windfall Levy on crude oil and condensate; M = Net production (petroleum produced & saved); R = Royalty; P = Market Price of crude oil and condensate; and B = Base Price. All the benefit of windfall levy may be equally divided between the Federal Government and Provincial Government concerned.

#### 4.6.4.6 Gas Infrastructure Development Cess (GIDC)

4.6.4.6.1 Gas Infrastructure Development Cess Act 2015 provides legal framework to levy and collect the Cess from gas consumers other than the domestic sector consumers at the rates as provided in the Second Schedule to this Act. The gas company shall be responsible for billing of cess to gas consumers, its collection and its onward payment to Federal Government in the manner as prescribed by the Federal Government. As per Section 4 of the Act, the cess shall be utilized by the Federal Government for or in connection with infrastructure development of Iran Pakistan Pipeline Project, Turkmenistan-Afghanistan-Pakistan-India (TAPI) Pipeline Project, and LNG or other ancillary projects.

4.6.4.6.2 The major billing companies are: (1) Sui Northern Gas Pipelines Limited, (2) Sui Southern Gas Company Limited, (3) Mari Petroleum Company Limited (formerly Mari Gas Company Limited), (4) Pakistan Petroleum Limited, (5) Tullow Pakistan Development Limited, (6) Oil and Gas Development Company Limited. Rates of Cess (Rs./MMBTU) are Rs. 300 for Fertilizer Feed, Rs. 200 for Captive Power, Rs. 100 for Industry, Rs. 100 for KESC/GENCO, Rs. 100 for IPPs, Rs.263 for CNG Region-I and Rs. 200 for CNG Region-1

4.6.4.6.2 The details of development surcharges and levies are given below table:-

**TABLE 32**  
**Receipts from Oil and Gas Sector**

|               |  | (Rs. In Million)   |                    |                      |
|---------------|--|--------------------|--------------------|----------------------|
| Object Code   | Description                            | 2021-22 Budget     | 2021-22 Revised    | 2022-23 Budget       |
| <b>C03901</b> | Petroleum Levy                         | 610,000.000        | 135,000.000        | 855,000.000          |
| <b>C03902</b> | Natural Gas Development Surcharge      | 36,000.000         | 30,000.000         | 40,000.000           |
| <b>C03905</b> | Royalty on Oil                         | 35,000.000         | 40,000.000         | 46,000.000           |
| <b>C03906</b> | Royalty on Gas                         | 65,000.000         | 60,000.000         | 70,000.000           |
| <b>C03910</b> | Discount Retained on Local Crude Price | 20,000.000         | 16,000.000         | 20,000.000           |
| <b>C03915</b> | Windfall Levy against Crude Oil        | 10,000.000         | 12,000.000         | 10,000.000           |
| <b>C03916</b> | Gas Infrastructure Development Cess    | 130,000.000        | 25,000.000         | 30,000.000           |
| <b>C03917</b> | Petroleum Levy on LPG.                 | 7,600.000          | 5,000.000          | 8,000.000            |
|               | <b>Total</b>                           | <b>913,600.000</b> | <b>323,000.000</b> | <b>1,079,000.000</b> |

**Chapter 5: PROVINCIAL SHARE IN REVENUE RECEIPTS**

5.1 The provincial share of revenues from the divisible pool taxes, straight transfers etc. is governed in accordance with the provisions of 7th National Finance Commission Award notified vide President's Order No.5 of 2010 issued on 10th May, 2010, which is reproduced as under:

**PRESIDENT'S ORDER NO.5 OF 2010**

AN  
ORDER

*to provide for distribution of revenues and certain grants*

WHEREAS in pursuance of clause (1) of Article 160 of the Constitution of the Islamic Republic of Pakistan (hereinafter referred to as the Constitution), the President, by the Finance Division's Notification No.S.R.O. 739(I)/2005 dated 21st July, 2005, as modified by the said Division's Notification No.S.R.O.693(I)/2009, dated 24th July, 2009, appointed a National Finance Commission to make recommendations, among other matters, as to the distribution between the Federation and the Provinces of the net proceeds of certain taxes;

AND WHEREAS the said Commission has also submitted its recommendations with regard to the said distribution;

NOW, THEREFORE, in pursuance of clauses (4) and (7) of Article 160 of the Constitution, the President is pleased to make the following Order:-

**1. Short title and commencement:** (1) This Order may be called the Distribution of Revenues and Grant-in-Aid Order, 2010.

(2) It shall come into force on the first day of July, 2010.

**2. Definitions:** In this Order, unless there is anything repugnant in the subject or context.---

(a) "Net Proceeds" means, in relation to any tax, duty or levy, the proceeds thereof reduced by the cost of collection as ascertained and certified by the Auditor General of Pakistan, and

(b) "taxes on income" includes corporation tax but does not include taxes on income consisting of remuneration paid out of the Federal Consolidated Fund.

**3. Distribution of Revenues.** (1) The divisible pool taxes in each year shall consist of the following taxes levied and collected by the Federal Government in that year,

(a) taxes on income;

(b) wealth tax;

(c) capital value tax;

(d) taxes on sales & purchases of goods imported, exported, produced, manufactured or consumed;

(e) export duties on cotton;

(f) customs duties;

(g) federal excise duties excluding the excise duty on gas charged at well-head; and

(h) any other tax which may be levied by the Federal Government.

(2) One percent of the net proceeds of divisible taxes shall be assigned to Government of Khyber Pakhtunkhwa to meet the expenses on War on Terror.

(3) After deducting the amount as prescribed in clause (2), of the balance amount of the net proceeds of divisible pool taxes, fifty six percent shall be assigned to the provinces during the financial year 2010-11 and fifty seven and a half percent from the financial year 2011-12 onwards. The share of the Federal Government in the net proceeds of the divisible pool shall be forty-four percent during the financial year 2010-11 and forty -two and half percent from the financial year 2011-12 onwards

**4. Allocation of shares to the Provincial Governments.** (1) The Province -wise ratios given in clause (2) are based on multiple indicators. The indicators and their respective weights as agreed upon are:-

|                                      |       |
|--------------------------------------|-------|
| (a) Population                       | 82.0% |
| (b) Poverty or backwardness          | 10.3% |
| (c) Revenue collection or generation | 5.0%  |
| (d) Inverse population density       | 2.7%  |

(2) The sum assigned to the Provincial Governments under Article 3 shall be distributed amongst the Provinces on the basis of the percentage specified against each:-

|                        |                       |
|------------------------|-----------------------|
| (a) Balochistan        | 9.09%                 |
| (b) Khyber Pakhtunkhwa | 14.62%                |
| (c) Punjab             | 51.74%                |
| (d) Sindh              | <u>24.55%</u>         |
| <b>Total:</b>          | <b><u>100.00%</u></b> |

(3) The Federal Government shall guarantee that Balochistan Province shall receive the projected sum of eighty-three billion rupees from the provincial share in the net proceeds of divisible pool taxes in the first year of the Award. Any shortfall in this amount shall be made up by the Federal Government from its own resources. This arrangement for Balochistan shall remain protected throughout the remaining four years of the Award based on annual budgetary projections.

**5. Payment of net proceeds of royalty on crude oil :** Each of the Provinces shall be paid in each financial year as a share in the net proceeds of the total royalties on crude oil an amount which bears to the total net proceeds the same proportion as the production of crude oil in the Province in that year bears to the total production of crude oil.

**6. Payment of net proceeds of development surcharge on natural gas to the provinces :** (1) Each of the Provinces shall be paid in each financial year as a share in net proceeds to be worked out based on average rate per MMBTU of the respective province. The average rate per MMBTU shall be derived by notionally clubbing both the royalty on Natural Gas and Development Surcharge on Gas. Royalty on natural gas shall be distributed in accordance with clause (1) of Article 161 of the Constitution whereas the development surcharge on natural gas would be distributed by making adjustments based on this average rate.

(2) The development surcharge on natural gas for Balochistan with effect from 1st July, 2002 shall be reworked out hypothetically on the basis of formula given in clause (1) and the amount, subject to maximum of ten billion rupees, shall be paid in five equal installments by the Federal Government as grants to be charged on the Federal Consolidated Fund.

**7. Grants-in-Aid to the Provinces:** There shall be charged upon the Federal Consolidated Fund each year, as grants-in-aid of the revenues of the province of Sindh an amount equivalent to 0.66% of the provincial share in the net proceeds of divisible pool as a compensation for the losses on account of abolition of octroi and zila tax.

**8. Sales Tax on services:** NFC recognizes that sales tax on services is a Provincial subject under the Constitution of the Islamic Republic of Pakistan, and may be collected by respective Provinces, if they so desired.

**9. Miscellaneous:** (1) NFC also recommended increase in the rate of excise duty on natural gas to Rs. 10.0 per MMBTU. Federal Government may initiate necessary legislation accordingly.

(2) The NFC recommended that the Federal Government and Provincial Governments should streamline their tax collection systems to reduce leakages and increase their revenues through efforts to improve taxation in order to achieve a 15% tax to GDP ratio by the terminal year i.e. 2014-15. Provinces would initiate steps to effectively tax the agriculture and real estate sector. Federal Government and Provincial Governments may take necessary administrative and legislative steps accordingly.

(3) Federal Government and Provincial Governments would develop and enforce mechanism for maintaining fiscal discipline at the Federal and Provincial levels through legislative and administrative measures.

(4) The Federal Government may assist the Provinces through specific grants in times of unforeseen calamities.

(5) The meetings of the NFC may be convened regularly on a quarterly basis to monitor implementation of the award in letter and spirit.

**10. Repeal.-** The Distribution of Revenues and Grant-in-Aid Order, 1997 (P.O.No.1 of 1997), and the Distribution of Revenues and Grants-in-Aid, Order, 2010. (P.O. 4 of 2010) are hereby repealed.

*ASIF ALI ZARDARI*  
**President**

5.2 Distribution of Revenues and Grants-in-Aid Order, 2010 (President's Order No. 5 of 2010) was slightly amended through President's Order No.6 of 2015, which is reproduced as under;

**PRESIDENT'S ORDER NO.6 OF 2015**

AN  
ORDER

To amend Distribution of Revenues and Grants-in-Aid Order, 2010 (President's Order No.5 of 2010)

Whereas it is expedient to amend the Distribution of Revenues and Grants-in-Aid Order, 2010 (P.O. No. 5 of 2010) for the purpose hereinafter appearing.

Now therefore in pursuance of clause (6) read with clause (7) of Article 16 of the Constitution of the Islamic Republic of Pakistan, the President is pleased to make the following Order:-

**1. Short title and commencement:** (1) This Order may be called the Distribution of Revenues and Grants-in-Aid (Amendment) Order 2015.

(2) It shall come into force on the first day of July 2015.

(3) It will remain in force till further orders.

**2. Substitution of Article-4(3) P.O No.5 of 2010:** In the Distribution of Revenues and Grants-in-Aid Order, 2010 (P.O. No. 5 of 2010) for Article 4(3) the following shall be substituted;

**3.** The Federal Government shall guarantee that Balochistan Province shall receive the projected sum of eighty-three billion rupees from the provincial share in the net proceeds of divisible pool taxes in the first year of the Award and any shortfall in this amount shall be made up by the Federal Government from its own resources. This arrangement for Balochistan shall remain protected throughout Award period based on annual budgetary projections.

MAMNOON HUSSAIN  
President

5.3 The following table shows the estimated transfers to the provincial governments on account of their share in Federal Taxes and by straight transfers during the year 2021-22 and 2022-23;

**TABLE 33**  
**Provincial Share in Revenue Receipts**  
**2021-22 (Budget)**

| (Rs. In Million)              |                                 |                    |                     |                      |                    |                      |
|-------------------------------|---------------------------------|--------------------|---------------------|----------------------|--------------------|----------------------|
| Object Code                   | Description                     | Balochistan        | *Khyber Pakhtunkhwa | Punjab               | Sindh              | Total                |
| <b>(A) Divisible Taxes</b>    |                                 | <b>295,728.384</b> | <b>532,789.246</b>  | <b>1,683,276.849</b> | <b>798,694.371</b> | <b>3,310,488.850</b> |
| B01108                        | Taxes on Income                 | 110,133.800        | 198,418.913         | 626,878.200          | 297,446.073        | 1,232,876.986        |
| B01809                        | Capital Value Tax               | 28.790             | 51.868              | 163.870              | 77.755             | 322.283              |
| B02303                        | Sales Tax excl. GST on services | 128,242.103        | 231,043.136         | 729,950.098          | 346,352.434        | 1,435,587.771        |
| B02382                        |                                 |                    |                     |                      |                    |                      |
| B02383                        |                                 |                    |                     |                      |                    |                      |
| B02408                        | Federal Excise (Net of Gas)     | 17,623.652         | 31,751.069          | 100,313.284          | 47,597.432         | 197,285.437          |
| B02503                        |                                 |                    |                     |                      |                    |                      |
| B02170                        | Customs Duties                  | 39,700.039         | 71,524.260          | 225,971.397          | 107,220.677        | 444,416.373          |
| <b>(B) Straight Transfers</b> |                                 | <b>17,567.225</b>  | <b>26,467.575</b>   | <b>7,821.065</b>     | <b>49,513.756</b>  | <b>101,369.621</b>   |
| C03904                        | Gas Development Surcharge       | 5,560.226          | 4,156.748           | 2,021.425            | 4,730.001          | 15,866.613           |
| C03908                        | Royalty on Natural Gas          | 9,977.801          | 8,588.269           | 1,732.346            | 31,265.998         | 52,736.015           |
| C03907                        | Royalty on Crude Oil            | 1.578              | 11,838.018          | 3,647.854            | 6,116.797          | 23,199.099           |
| B03044                        | Excise Duty on Natural Gas      | 2,027.620          | 1,884.540           | 419.440              | 7,400.960          | 14,704.540           |
| <b>Total (A+B)</b>            |                                 | <b>313,295.609</b> | <b>559,256.821</b>  | <b>1,691,097.914</b> | <b>848,208.127</b> | <b>3,411,858.471</b> |

\* inclusive of 1% War on terror

**TABLE 34**  
**Provincial Share in Revenue Receipts**  
**2021-22 (Revised)**

(Rs. In Million)

| Object Code        | Description                     | Balochistan        | Khyber Pakhtunkhwa | Punjab               | Sindh              | Total                |
|--------------------|---------------------------------|--------------------|--------------------|----------------------|--------------------|----------------------|
| <b>(A)</b>         | <b>Divisible Taxes</b>          | <b>306,879.417</b> | <b>552,879.138</b> | <b>1,738,189.748</b> | <b>820,252.306</b> | <b>3,418,200.609</b> |
| B01108             | Taxes on Income                 | 112,637.755        | 202,930.081        | 636,630.634          | 299,708.679        | 1,251,907.149        |
| B01809             | Capital Value Tax               | 22.540             | 40.609             | 128.297              | 60.875             | 252.321              |
| B02303             | Sales Tax excl. GST on services | 135,817.761        | 244,691.570        | 769,012.068          | 362,754.104        | 1,512,275.503        |
| B02382             |                                 |                    |                    |                      |                    |                      |
| B02383             |                                 |                    |                    |                      |                    |                      |
| B02408             | Federal Excise (Net of Gas)     | 17,095.139         | 30,798.891         | 97,305.006           | 46,170.040         | 191,369.076          |
| B02503             |                                 |                    |                    |                      |                    |                      |
| B02170             | Customs Duties                  | 41,306.222         | 74,417.987         | 235,113.743          | 111,558.608        | 462,396.560          |
| <b>(B)</b>         | <b>Straight Transfers</b>       | <b>16,183.524</b>  | <b>34,211.266</b>  | <b>8,381.730</b>     | <b>64,390.871</b>  | <b>123,167.391</b>   |
| C03904             | Gas Development Surcharge       | 1,641.677          | 3,677.054          | 914.678              | 13,048.269         | 19,281.678           |
| C03908             | Royalty on Natural Gas          | 12,434.808         | 10,306.395         | 1,429.311            | 34,692.833         | 58,863.347           |
| C03907             | Royalty on Crude Oil            | 276.399            | 18,601.997         | 5,686.901            | 10,373.849         | 34,939.146           |
| B03044             | Excise Duty on Natural Gas      | 1,830.640          | 1,625.820          | 350.840              | 6,275.920          | 10,083.220           |
| <b>Total (A+B)</b> |                                 | <b>323,062.941</b> | <b>587,090.404</b> | <b>1,746,571.478</b> | <b>884,643.177</b> | <b>3,541,368.000</b> |

**TABLE 35**  
**Provincial Share in Revenue Receipts**  
**2022-23 (Budget)**

(Rs. In Million)

| Object Code        | Description                     | Balochistan        | Khyber Pakhtunkhwa | Punjab               | Sindh                | Total                |
|--------------------|---------------------------------|--------------------|--------------------|----------------------|----------------------|----------------------|
| <b>(A)</b>         | <b>Divisible Taxes</b>          | <b>378,882.994</b> | <b>682,601.998</b> | <b>2,159,738.511</b> | <b>1,026,424.028</b> | <b>4,247,647.531</b> |
| B01108             | Taxes on Income                 | 153,350.678        | 276,279.169        | 876,015.508          | 417,313.096          | 1,722,958.451        |
| B01809             | Capital Value Tax               | 26.382             | 47.531             | 150.166              | 71.252               | 295.331              |
| B02303             | Sales Tax excl. GST on services | 157,346.322        | 283,477.789        | 895,610.419          | 424,956.238          | 1,761,390.768        |
| B02382             |                                 |                    |                    |                      |                      |                      |
| B02383             |                                 |                    |                    |                      |                      |                      |
| B02408             | Federal Excise (Net of Gas)     | 19,977.447         | 35,991.706         | 113,711.017          | 53,954.492           | 223,634.662          |
| B02503             |                                 |                    |                    |                      |                      |                      |
| B02170             | Customs Duties                  | 48,182.165         | 86,805.803         | 274,251.401          | 130,128.950          | 539,368.319          |
| <b>(B)</b>         | <b>Straight Transfers</b>       | <b>15,197.515</b>  | <b>30,900.157</b>  | <b>7,996.937</b>     | <b>70,822.824</b>    | <b>124,917.433</b>   |
| C03904             | Gas Development Surcharge       | 834.929            | 1,294.142          | 303.624              | 17,167.305           | 19,600.000           |
| C03908             | Royalty on Natural Gas          | 11,948.101         | 11,310.013         | 1,712.932            | 36,147.006           | 61,118.052           |
| C03907             | Royalty on Crude Oil            | 275.145            | 16,395.782         | 5,570.741            | 10,174.193           | 32,415.861           |
| B03044             | Excise Duty on Natural Gas      | 2,139.340          | 1,900.220          | 409.640              | 7,334.320            | 11,783.520           |
| <b>Total (A+B)</b> |                                 | <b>394,080.509</b> | <b>713,502.155</b> | <b>2,167,735.448</b> | <b>1,097,246.852</b> | <b>4,372,564.964</b> |

**Chapter 6: CAPITAL RECEIPTS**

6.1 Capital receipts comprise Recoveries of Loans and Advances from Provinces and other entities and Public Debt which includes Permanent Debt and Floating Debt. The net capital receipts so realized by the Federal Government generally constitute the available resources for the financing of its Public Sector Development Programme. External finances and un-funded debt (primarily made up of the various instruments available under the National Savings Schemes) also fall under the category of Capital Receipts, however, they are covered under separate chapters of this publication.

6.2 The following table indicates the position of capital receipts for 2021-22 (Budget and Revised) and 2022-23 (Budget).

**TABLE 36**  
**Capital Receipts**

|             |  | (Rs. In Million)     |                      |                      |
|-------------|--|----------------------|----------------------|----------------------|
| Object Code | Description                                | 2021-22 Budget       | 2021-22 Revised      | 2022-23 Budget       |
|             | <b>A. Capital Receipts (I+II)</b>          | <b>1,439,878.908</b> | <b>2,507,711.222</b> | <b>2,375,059.538</b> |
|             | <b>I. Recoveries of Loans and Advances</b> | <b>273,351.815</b>   | <b>305,696.576</b>   | <b>253,576.000</b>   |
| E021        | Provinces                                  | 95,361.474           | 99,674.033           | 243,576.000          |
| E022-27     | PSEs and Others                            | 177,990.341          | 206,022.543          | 10,000.000           |
|             | <b>II. Public Debt (Net)</b>               | <b>1,166,527.093</b> | <b>2,202,014.646</b> | <b>2,121,483.538</b> |
| E031        | Domestic Debt (Permanent)                  | 1,974,557.513        | 3,021,003.627        | 1,970,328.966        |
| E033        | Foreign Currency Debt (Permanent)          | (63.000)             | (41.600)             | (63.000)             |
| E032        | Floating Debt                              | (807,967.420)        | (818,947.381)        | 151,217.572          |



### 6.3 Recovery of Loans and Advances

6.3.1 The recovery of principal amount of loans and advances from provinces, public sector enterprises, financial and non-financial institutions is reflected in this section.

6.3.2 The estimates of recoveries of loans and advances are given below tables :

**TABLE 37**  
**Recovery of Loans and Advances**  
**(Provinces)**

|                                      |                           | (Rs. In Million)  |                   |                    |
|--------------------------------------|---------------------------|-------------------|-------------------|--------------------|
| Object Code                          | Description               | 2021-22 Budget    | 2021-22 Revised   | 2022-23 Budget     |
| <b><u>Province-Wise Break-up</u></b> |                           |                   |                   |                    |
| E021                                 | <b>Punjab</b>             | <b>49,058.002</b> | <b>52,638.154</b> | <b>63,977.267</b>  |
|                                      | Cash Loans                | 1,587.747         | 1,587.748         | 1,087.883          |
|                                      | Foreign Loans             | 47,470.255        | 51,050.406        | 62,889.384         |
|                                      | <b>Sindh</b>              | <b>30,253.831</b> | <b>29,866.356</b> | <b>30,255.727</b>  |
|                                      | Cash Loans                | 7,075.096         | 5,075.094         | 2,942.763          |
|                                      | Foreign Loans             | 23,178.735        | 24,791.262        | 27,312.964         |
|                                      | <b>Khyber Pakhtunkhwa</b> | <b>11,386.015</b> | <b>12,155.253</b> | <b>15,702.620</b>  |
|                                      | Cash Loans                | -                 | -                 | -                  |
|                                      | Foreign Loans             | 11,386.015        | 12,155.253        | 15,702.620         |
|                                      | <b>Balochistan</b>        | <b>4,663.626</b>  | <b>5,014.270</b>  | <b>5,256.002</b>   |
|                                      | Cash Loans                | 11.786            | 11.786            | 13.097             |
|                                      | Foreign Loans             | 4,651.840         | 5,002.484         | 5,242.905          |
| <b>Total (Recovery of Loans)</b>     |                           | <b>95,361.474</b> | <b>99,674.033</b> | <b>115,191.616</b> |

**Loan-wise Break-up**

|                      |                      | (Rs. In Million)  |                   |                    |
|----------------------|----------------------|-------------------|-------------------|--------------------|
| Object Code          | Description          | 2021-22 Budget    | 2021-22 Revised   | 2022-23 Budget     |
| E021                 | <b>Cash Loans</b>    | <b>8,674.629</b>  | <b>6,674.628</b>  | <b>4,043.743</b>   |
|                      | Punjab               | 1,587.747         | 1,587.748         | 1,087.883          |
|                      | Sindh                | 7,075.096         | 5,075.094         | 2,942.763          |
|                      | Khyber Pakhtoonkhwa  | -                 | -                 | -                  |
|                      | Balochistan          | 11.786            | 11.786            | 13.097             |
|                      | <b>Foreign Loans</b> | <b>86,686.845</b> | <b>92,999.405</b> | <b>111,147.873</b> |
|                      | Punjab               | 47,470.255        | 51,050.406        | 62,889.384         |
|                      | Sindh                | 23,178.735        | 24,791.262        | 27,312.964         |
|                      | Khyber Pakhtoonkhwa  | 11,386.015        | 12,155.253        | 15,702.620         |
|                      | Balochistan          | 4,651.840         | 5,002.484         | 5,242.905          |
| <b>Total - Loans</b> |                      | <b>95,361.474</b> | <b>99,674.033</b> | <b>115,191.616</b> |

**TABLE 38**  
**Recovery of Loans and Advances**  
**(Local Bodies)**

(Rs. In Million)

| Object Code | Description                           | 2021-22 Budget    | 2021-22 Revised   | 2022-23 Budget    |
|-------------|---------------------------------------|-------------------|-------------------|-------------------|
| <b>E022</b> | <b>Cash Loans</b>                     | <b>15,773.635</b> | <b>15,764.678</b> | <b>17,655.591</b> |
|             | PTV                                   | 58.753            | 58.753            | 58.753            |
|             | Lahore Garment City                   | 18.552            | 18.552            | 20.702            |
|             | NHA                                   | 14,577.736        | 14,577.736        | 16,262.942        |
|             | PBC                                   | 71.826            | 71.826            | 74.571            |
|             | Capital Development Authority         | 130.502           | 130.502           | 139.637           |
|             | State Engineering Corporation         | 2.143             | 2.143             | 3.491             |
|             | Pakistant Machine Tool Factory        | 8.957             | -                 | -                 |
|             | Printing Corporation of Pakistan      | 183.485           | 183.485           | 195.631           |
|             | Pakistan Steel Mil                    | 715.755           | 715.755           | 887.167           |
|             | Heavy Mechanical Complex              | 5.926             | 5.926             | 12.697            |
| <b>E022</b> | <b>Foreign Loans</b>                  | <b>50,064.522</b> | <b>52,984.208</b> | <b>78,557.640</b> |
|             | Karachi Port Trust                    | 834.527           | 912.008           | 968.828           |
|             | NHA                                   | 22,446.623        | 23,026.192        | 46,717.223        |
|             | GIK Institute                         | 5.359             | 3.676             | 3.919             |
|             | SSGC                                  | 1.501             | 1.501             | 1.501             |
|             | Shaukat Khanum Memorial Trust         | 14.977            | 10.271            | 10.951            |
|             | NEPRA                                 | 0.751             | 0.751             | 0.751             |
|             | OGRA                                  | 0.623             | 0.623             | 0.623             |
|             | P.A.E.C (Chashma Nuclear Power Plant) | 26,760.161        | 29,029.186        | 30,853.844        |
|             | <b>Total (Local Bodies)</b>           | <b>65,838.157</b> | <b>68,748.886</b> | <b>96,213.231</b> |

**TABLE 39**  
**Recovery of Loans and Advances**  
**(Financial Institutions)**

(Rs. In Million)

| Object Code | Description                               | 2021-22 Budget | 2021-22 Revised | 2022-23 Budget |
|-------------|---|----------------|-----------------|----------------|
| <b>E023</b> | <b>Foreign Loans</b>                      | <b>97.314</b>  | <b>97.314</b>   | <b>411.131</b> |
|             | IDBP                                      | 97.314         | 97.314          | 97.314         |
|             | Pakistan Mortgage Refinance Co Ltd (PMRC) | -              | -               | 313.817        |
|             | <b>Total - Financial Institutions</b>     | <b>97.314</b>  | <b>97.314</b>   | <b>411.131</b> |

**TABLE 40**  
**Recovery of Loans and Advances**  
**(Non-Financial Institutions)**

| (Rs. In Million) |  |                   |                   |                   |
|------------------|--|-------------------|-------------------|-------------------|
| Object Code      | Description                                | 2021-22 Budget    | 2021-22 Revised   | 2022-23 Budget    |
| <b>E024</b>      | <b>(A) Power Sector</b>                    |                   |                   |                   |
|                  | <b>Cash Loans</b>                          | <b>2,947.171</b>  | <b>2,948.151</b>  | <b>3,651.613</b>  |
|                  | WAPDA (power wing)                         | 1,867.138         | 1,867.138         | 2,439.259         |
|                  | WAPDA (water wing)                         | 39.136            | 39.135            | 43.584            |
|                  | TESCO                                      | 24.913            | 24.913            | 28.317            |
|                  | QESCO                                      | 62.474            | 62.471            | 77.697            |
|                  | MEPCO                                      | 17.902            | 17.902            | 20.220            |
|                  | GENCO-I                                    | 25.610            | 26.594            | 27.054            |
|                  | GENCO-II                                   | 216.270           | 216.270           | 245.918           |
|                  | GENCO-III                                  | 128.014           | 128.014           | 143.721           |
|                  | GENCO-IV                                   | 2.730             | 2.730             | 3.231             |
|                  | CPPA                                       | 40.100            | 40.100            | 40.100            |
|                  | NJHP                                       | 486.154           | 486.154           | 543.075           |
|                  | NTDC                                       | 36.730            | 36.730            | 39.437            |
| <b>E024</b>      | <b>Foreign Loans</b>                       | <b>34,125.925</b> | <b>41,951.476</b> | <b>39,796.599</b> |
|                  | WAPDA (Power Wing)                         | 7,727.664         | 8,232.703         | 8,732.970         |
|                  | WAPDA (water wing)                         | -                 | -                 | -                 |
|                  | Jamshoro Power Company Ltd (JPCL)          | -                 | 5,296.438         | 3,163.296         |
|                  | LESCO                                      | 597.436           | 597.436           | 597.436           |
|                  | HESCO                                      | 651.227           | 651.627           | 651.227           |
|                  | PESCO                                      | 441.420           | 443.851           | 445.634           |
|                  | QESCO                                      | 676.672           | 676.672           | 676.672           |
|                  | GEPCO                                      | 345.792           | 893.121           | 528.235           |
|                  | IESCO                                      | 800.548           | 801.086           | 801.480           |
|                  | FESCO                                      | 375.607           | 375.607           | 375.606           |
|                  | MEPCO                                      | 875.186           | 875.186           | 875.186           |
|                  | NTDC                                       | 8,573.298         | 10,046.674        | 9,887.782         |
|                  | NJHP                                       | 13,035.379        | 13,035.379        | 13,035.379        |
|                  | PEPCO                                      | 25.696            | 25.696            | 25.696            |
|                  | <b>Total - Power Sector (A)</b>            | <b>37,073.096</b> | <b>44,899.627</b> | <b>43,448.212</b> |
| <b>E024</b>      | <b>(B) Autonomous Bodies/Corporations</b>  |                   |                   |                   |
|                  | <b>Foreign Loans</b>                       | <b>4,029.733</b>  | <b>4,019.589</b>  | <b>4,316.633</b>  |
|                  | Pakistan Railways                          | 1,316.317         | 1,306.176         | 1,059.965         |
|                  | Korangi Fisheries Harbour Authority (KFHA) | 26.584            | 26.584            | 26.584            |

*Contd....*

(Rs. In Million)

| Object Code | Description                                     | 2021-22 Budget     | 2021-22 Revised    | 2022-23 Budget     |
|-------------|---|--------------------|--------------------|--------------------|
|             | PPAF  | 1,279.544          | 1,279.544          | 1,125.465          |
|             | ERRA  | -                  | -                  | -                  |
|             | TEVTA   | 31.856             | 31.856             | 31.856             |
|             | SUPARCO   | 1,123.307          | 1,123.307          | 1,816.759          |
|             | Special Communication Organization              | 252.125            | 252.122            | 256.004            |
|             | <b>Total Autonomous Bodies/Corporations (B)</b> | <b>4,029.733</b>   | <b>4,019.589</b>   | <b>4,316.633</b>   |
|             | <b>Total Non-Financial Institutions (A+B)</b>   | <b>41,102.829</b>  | <b>48,919.216</b>  | <b>47,764.845</b>  |
| <b>E025</b> | <b>Government Servants</b>                      |                    |                    |                    |
|             | Cantt/Garrison Educational Institutions         | 55.343             | 55.352             | 58.120             |
|             | Office of the AGPR, Islamabad                   | 4,163.702          | 4,678.009          | 5,145.810          |
|             | AGPR sub-office, Lahore                         | 1,279.670          | 1,148.648          | 1,263.513          |
|             | AGPR sub-office, Karachi                        | 1,084.565          | 1,159.253          | 1,275.178          |
|             | AGPR sub-office, Peshawr                        | 437.273            | 540.161            | 594.177            |
|             | AGPR sub-office, Quetta                         | 224.525            | 226.440            | 237.845            |
|             | AGPR sub-office, Gilgit                         | 195.476            | 387.743            | 422.640            |
|             | Defence   | 648.585            | 725.031            | 732.534            |
|             | Military Accountant General, Rawalpindi         | -                  | 6.678              | 8.080              |
|             | Pakistan Post Office Deptt                      | 325.800            | 343.800            | 355.000            |
|             | Pak PWD   | 146.455            | 126.075            | 126.560            |
|             | Pakistan Mint                                   | 23.840             | 21.940             | 22.360             |
|             | CAO (Ministry of Foreign Affairs)               | 111.062            | 203.084            | 223.393            |
|             | Central Dte of National Savings                 | 145.127            | 165.373            | 167.917            |
|             | Geological Survey of Pakistan                   | 61.207             | 47.481             | 52.229             |
|             | Special Communication Organization              | 13.924             | 12.324             | 13.277             |
|             | National Tariff Commission                      | 15.248             | 14.934             | 41.323             |
|             | NDMA  | 3.033              | 0.766              | 0.766              |
|             | <b>Total Government Servants</b>                | <b>8,934.835</b>   | <b>9,863.092</b>   | <b>10,740.722</b>  |
| <b>E027</b> | <b>Others</b>                                   |                    |                    |                    |
|             | Ways & Means Advances to Provinces, AJK/        | 15,000.0           | 72,700.000         | 10,000.0           |
|             | Cash Loans- Govt of AJK                         | 3,059.280          | 2,913.495          | 2,904.530          |
|             | Foreign Loans-Govt of AJK                       | 2,440.804          | 2,762.685          | 2,950.072          |
|             | Foreign Loans-Govt of Gilgit,-Baltistan         | 2.622              | 2.471              | 2.625              |
|             | Cash Loans - PNRA                               | 14.500             | 15.384             | 17.691             |
|             | <b>Total - Others</b>                           | <b>20,517.206</b>  | <b>78,394.035</b>  | <b>15,874.918</b>  |
|             | <b>Total Recovery Cash Loans (PSEs)</b>         | <b>45,729.421</b>  | <b>104,204.800</b> | <b>44,970.147</b>  |
|             | <b>Total Recovery Foreign Loans (PSEs )</b>     | <b>90,760.920</b>  | <b>101,817.743</b> | <b>126,034.700</b> |
|             | <b>Recovery from Arrears Stock</b>              | <b>41,500.000</b>  | <b>-</b>           | <b>-</b>           |
|             | <b>Total (PSEs &amp; Others )</b>               | <b>177,990.341</b> | <b>206,022.543</b> | <b>171,004.847</b> |
|             | <b>Estimated Shortfall</b>                      | <b>-</b>           | <b>-</b>           | <b>161,004.847</b> |
|             | <b>Net Lending (PSEs &amp; Others)</b>          | <b>177,990.341</b> | <b>206,022.543</b> | <b>10,000.000</b>  |
|             | <b>Total Provinces</b>                          | <b>95,361.474</b>  | <b>99,674.033</b>  | <b>115,191.616</b> |
|             | <b>Recovery from Arrears Stock</b>              |                    |                    | <b>128,384.384</b> |
|             | <b>Net Provinces</b>                            | <b>95,361.474</b>  | <b>99,674.033</b>  | <b>243,576.000</b> |
|             | <b>Grand Total - Recovery of Loans</b>          | <b>273,351.815</b> | <b>305,696.576</b> | <b>253,576.000</b> |

## 6.4 Public Debt

6.4.1 Public Debt of the Federal Government is classified into two categories:

- (i) Domestic debt, which includes permanent debt, floating debt and unfunded debt; and
- (ii) Foreign currency debt, which includes long, medium and short term debt.

### 6.4.2 Domestic Debt (Permanent)

The main features of securities through which domestic debt (permanent) is raised are given below:

#### 6.4.2.1 Pakistan Investment Bonds

This security having maturity period of 2, 3, 5, 7, 10, 15, 20 and 30 years is in operation since 2000. Against the budgeted receipt of Rs. 751139.00 million for the year 2021-22, the revised estimates for the year 2021-22 have been worked out at Rs. 1,279,062 million whereas the budget estimates for the year 2022-23 are estimated at Rs. 747,860 million.

#### 6.4.2.2 Government Ijara Sukuk Bonds

The Government of Pakistan Ijara Sukuk Bonds are issued through Pakistan Domestic Sukuk Company Limited. The Sukuk are not redeemable before maturity. The profit on the Sukuk is payable bi-annually on rental rate to be announced by State Bank of Pakistan. Against the budget estimates of Rs. 1,200,000.00 million for the year 2021-22, the revised estimates have been projected at Rs. 1,725,000.00 million. The budget estimates for the year 2022-23 are estimated at Rs. 1,200,000.00 million.

6.4.2.5 The net receipts from domestic debt (permanent) during the year 2020-2021 (Budget & Revised) and 2021-2022 (Budget) are estimated as under:

**TABLE 41**  
**Public Debt (Net)**

|             |                                      | (Rs. In Million)     |                      |                      |
|-------------|--------------------------------------|----------------------|----------------------|----------------------|
| Object Code | Description                          | 2021-22<br>Budget    | 2021-22<br>Revised   | 2022-23<br>Budget    |
| E031        | <b>Domestic Debt (Permanent)</b>     | <b>1,974,557.513</b> | <b>3,021,003.627</b> | <b>1,970,328.966</b> |
|             | Pakistan Investment Bonds (Non-Bank) | 751,139.000          | 1,279,062.294        | 747,860.326          |
|             | Government Ijara Sukuk Bonds         | 1,200,000.000        | 1,725,000.000        | 1,200,000.000        |
|             | Premium Prize Bond (Registered)      | 25,000.000           | 19,000.000           | 25,000.000           |
|             | Pakistan Banao Certificate (3 Years) | (1,580.887)          | (1,649.406)          | (2,150.392)          |
|             | Pakistan Banao Certificate (5 Years) | -                    | (409.261)            | (308.441)            |
|             | FADRA                                | -                    | -                    | (72.527)             |

### 6.4.3 Foreign Currency Debt (Permanent)

It includes the following securities:

#### 6.4.3.1 Foreign Exchange Bearer Certificates (FEBCs)

Budget estimates in case of repayment of Foreign Exchange Bearer Certificates for financial year 2021-22 were estimated at Rs. -5.000 million. Revised estimates for the year 2021-22 are projected at Rs. -0.500 million whereas budget estimates for financial year 2022-23 have been kept at Rs. -5.000 million.

#### 6.4.3.2 Foreign Currency Bearer Certificates (FCBCs)

Repayment on account of Foreign Currency Bearer Certificates in the budget estimates for the year 2021-22 was estimated at Rs. -5.000 million. Revised estimates for the year 2021-22 and budget estimates for the year 2022-23 on account of repayment have been kept at Rs. -1.000 million and Rs.-5.000 million respectively. These certificates are in US\$ and Pound Sterling. Profit is payable half yearly at floating rates which is not liable to income tax. Investment in these certificates is exempt from Wealth Tax and compulsory deduction of Zakat.

#### 6.4.3.3 US Dollar Bearer Certificates (DBC)s

This security was introduced in 1991 and discontinued on 17th November, 1994. Against the repayment of Rs. -3.000 million in the budget estimate 2021-22, revised estimates in 2021-22 and budget estimates for the year 2022-23 have been kept at Rs. -0.100 million and Rs.3.000 million respectively.

#### 6.4.3.4 Special US Dollar Bonds

These bonds were issued under Special US Dollar Bonds Rules, 1998 to the Foreign Currency Accounts holders or Foreign Currency Certificates holders with scheduled banks or non-bank financial institutions out of their foreign currency deposits. Against the repayment of Rs. -50.000 million provided in budget estimates 2021-22, the revised estimates of repayment on account of these bonds in 2021-22 have been estimated at Rs.-40.000 million and the budget estimates for the year 2022-23 are estimated at Rs.-50.000 million. The details of foreign currency debt (permanent) are tabulated below:-

**TABLE 42**  
**Public Debt (Foreign Currency Permanent) - Net**

| Object Code | Description                                  | (Rs. In Million) |                 |                |
|-------------|--|------------------|-----------------|----------------|
|             |  | 2021-22 Budget   | 2021-22 Revised | 2022-23 Budget |
| <b>E033</b> | <b>Foreign Currency Debt (Permanent)</b>     | <b>(63.0)</b>    | <b>(41.6)</b>   | <b>(63.0)</b>  |
|             | Foreign Exchange Bearer Certificates (FEBCs) | (5.0)            | (0.5)           | (5.0)          |
|             | Foreign Currency Bearer Certificates (FCBCs) | (5.0)            | (1.0)           | (5.0)          |
|             | US Dollar Bearer Certificates (DBC)s         | (3.0)            | (0.1)           | (3.0)          |
|             | Special US Dollar Bonds                      | (50.0)           | (40.0)          | (50.0)         |

#### 6.4.4 Floating Debt

In case of floating debt borrowing is purely temporary nature with currency of not more than twelve months. Market Related Treasury Bills, National Prize Bonds and Bai-Muajjal Ijara Sukuks are included in this category.

##### 6.4.4.1 Market Related Treasury Bills (Auction)

These reflect non-bank borrowing of the Federal Government.

##### 6.4.2.3 National Prize Bonds:

These are of bearer type non-terminable securities freely en-cashable and transferable by delivery. These are issued in denomination of Rs.100/-, Rs.200/-, Rs.750/-, Rs.1500/-, Rs.7500/-, Rs.15000/-, Rs.25,000/- and Rs.40,000/-. Against the budgeted receipt of Rs. -85,181.050 million for the year 2020-21, the revised estimates for the year 2020-21 are kept at Rs. -268,462.08 million and budget estimates for the year 2021-22 are estimated at Rs. -239,984.17 million.

##### 6.4.4.2 Government Bai-Muajjal Ijara Sukuk

Government Bai-Muajjal Ijara Sukuk are issued through auction for a maturity period of one year from date of issue. Bai-Muajjal Ijara Sukuk shall be repaid only on maturity. The profit earned on Bai-Muajjal Ijara Sukuk shall be liable to income tax. Withholding tax shall be deducted at source at the applicable rate. The estimates of receipts for floating debt during the year 2020-21 (Revised) and 2021-22 (Budget) are as under:-

**TABLE 43**  
**Floating Debt**

|             |  | (Rs. In Million)     |                      |                     |
|-------------|--|----------------------|----------------------|---------------------|
| Object Code | Description  | 2021-22 Budget       | 2021-22 Revised      | 2022-23 Budget      |
| E032        | <b>Floating Debt</b>                                       |                      |                      |                     |
|             | <b>A. Market Treasury Bills through Auction (Non-Bank)</b> |                      |                      |                     |
|             | Receipts   | 19,115,475.00        | 17,298,469.00        | 17,355,713.00       |
|             | Repayments   | 19,500,000.25        | 17,859,000.00        | 17,198,000.00       |
|             | <b>A. Market Treasury Bills</b>                            | <b>(384,525.250)</b> | <b>(560,531.000)</b> | <b>157,713.000</b>  |
|             | <b>B. National Prize Bond (Net)</b>                        | <b>(239,984.170)</b> | <b>(80,591.381)</b>  | <b>17,296.572</b>   |
|             | <b>C. Govt Bai-Muajjal Ijara Sukuk</b>                     | <b>(183,158.000)</b> | <b>(177,825.000)</b> | <b>(23,792.000)</b> |
|             | <b>D. Ways &amp; Means Advances</b>                        | <b>(300.000)</b>     | <b>-</b>             | <b>-</b>            |
|             | <b>Net Total Floating Debt (A+B+C+D)</b>                   | <b>(807,967.420)</b> | <b>(818,947.381)</b> | <b>151,217.572</b>  |

**Chapter 7: PUBLIC ACCOUNT RECEIPTS**

7.1 Article 78(1) of the Constitution of Islamic Republic of Pakistan provides that all revenues received by the Federal Government, all loans raised by that Government and all moneys received by it in repayment of loan, shall form part of the Federal Consolidated Fund. Article 78(2) provides that all other monies received by or on behalf of the Federal Government shall be credited into the Public Account of the Federation. Therefore, all the monies received by or on behalf of the Federal Government in terms of Article 78(2) are Public Account receipts which are not revenues in terms of Article 78(1) of the Constitution. However, such Public Account receipts cannot be operated without establishment of Special Purpose Funds, deposits, reserves etc under the authority of an Act of the Parliament or with the approval of the Federal Government. Moreover, as per Section 32 of the Public Finance Management Act, 2019, Special Purpose Funds, in which monies have been appropriated by the National Assembly shall be established under any law or with the approval of the Federal Government.

7.2 Public Account Receipts may be categorized as Deferred Liabilities and Deposit Receipts.

**7.3 Deferred Liabilities**

These receipts represent the net proceeds of various savings schemes launched by the Government. Brief introduction of each saving scheme is given below.

**7.3.1 Defence Savings Certificates**

7.3.1.1 This is a ten years scheme. However, the investment can be encashed at any time. The rate of return on Defence Savings Certificates has been linked with the yield of Pakistan Investment Bonds of ten years maturity. The existing rate on this scheme is 12.40 % p.a. on maturity. Withholding tax is deducted from the profit payment. Apart from the individuals, institutions may invest their individuals' funds such as pension, gratuity, superannuation, contributory provident funds and trusts etc.in this scheme.

**7.3.2 Special Savings Certificates**

Special Savings Certificates (Registered/Accounts) is a three years scheme with profit payable on six monthly basis. The rate of return on Special Savings Certificats/Accounts has been linked with the yield of Pakistan Investment Bonds of three years maturity.The existing rate of profit in this scheme is 13.00 % per annum for first to fifth profits and 14.40 % for the last sixth profit. While average rate is 13.23 %. Withholding tax is deducted from the profit payment. Apart from individuals, institutions may invest their individuals' funds such as pension, gratuity, superannuation, contributory provident funds and trusts etc.in this scheme.



### 7.3.3 Regular Income Certificates

This scheme was introduced on 2-2-1993 to ensure payment of income on monthly basis. The rate of return on Regular Saving Certificates has been linked with the yield of Pakistan Investment Bonds of five years maturity. The existing profit on this scheme is 12.36 % per annum. The profit in this scheme is subject to withholding tax and the investment is exempt from compulsory deduction of zakat at source. Apart from individuals, institutions may invest their individuals' funds such as pension, gratuity, superannuation, contributory provident funds and trusts etc.in this scheme.Premature encashment on these certificates carry service charges as under:-

- |       |   |                        |
|-------|---|------------------------|
| (i)   | if encashed before completion of one year<br>from the date of issue | @ 2 % of face value    |
| (ii)  | Before two years  | @ 1.50 % of face value |
| (iii) | Before three years  | @ 1% of face value     |
| (iv)  | Before four years   | @ 0.5% of face value   |

### 7.3.4 Mahana Amdani Account

It is a five years scheme in which only individuals can invest from Rs.500/- to Rs.5000/- each month consecutively for five years. Thereafter, the return was paid on monthly basis equal to the amount of monthly deposit till the withdrawal of accumulated principal amount. However, the account holders who opened accounts on or after 1.7.2000 and 1.7.2002 were required to deposit monthly installment for six years and seven years, respectively, to get monthly profit equal to the amount of monthly deposit so long as the account is not closed. The return upto Rs.1000/- is tax free. Zakat is deducted on principal value at the time of payment of return if declaration in this regard is not filed. However, Mahana Amdani Account Scheme has been discontinued after 17th May, 2003.

### 7.3.5 Savings Accounts

This is the oldest saving scheme in operation which provides profit on non-checking accounts. Zakat is deducted @ 2.50 % on credit balance on valuation date each year if declaration in this regard is not filed. The existing profit on savings account is 12.25% p.a. Withholding tax is deducted from the profit payment. Apart from individuals, institutions may invest their individuals' funds such as pension, gratuity, superannuation, contributory provident funds and trusts etc.in this scheme. .

### **7.3.6 Pensioners' Benefit Accounts**

This scheme has been launched with effect from 20-1-2003 to provide incentives to the retired officials of the Federal Government, Provincial Governments, Azad Government of the State of Jammu and Kashmir, Armed Forces, Semi Governments and Autonomous Bodies and in case of death the pensioner's eligible member of the family. Only one account can be opened in the National Savings Centre with a minimum deposit of rupees ten thousand and in multiple of one thousand with the facility of seven subsequent deposits subject to the maximum limit of five million rupees. It is a ten years scheme and profit is payable on completion of each period of one month reckoned from the date of opening of an account till maturity or encashment whichever is earlier. The existing rate of profit on this scheme is 14.16 % per annum. Premature encashment before completion of one, two, three and four years carries service charges at the rate of 1.00%, 0.75%, 0.50% and 0.25% of principal amount respectively. Profit accrued from this scheme is exempt from compulsory deduction of withholding tax and Zakat. The scheme has been made more attractive as any upward revision in rate of profit notified after 09.03.2009 shall also be applicable to existing accounts holder whereas downward revision shall also be apply to fresh investment only.

### **7.3.7 Bahbood Savings Certificates**

Initially this scheme was introduced exclusively widows to cater for their needs with monthly profit payment facility. The scheme was further extended to the persons of age 60 years or above. The existing rate of profit on this scheme is 14.16 % per annum. The maximum investment limit in this scheme is five million rupees and ten million rupees for joint holders. It is only a compensatory package to enable widows and senior citizens to supplement their income to lead a respectable life. Service charges at the rate of 1.00%, 0.75%, 0.50% and 0.25% of the face value are deducted if certificates are encashed before completion of one, two, three and four years respectively. Profit accrued from this scheme is exempt from compulsory deduction of withholding tax and Zakat. The scheme has been made more attractive as any upward revision in rate of profit notified after 09.03.2009 shall also be applicable to existing certificate holders whereas downward revision shall apply to frash investment only.

### **7.3.8 Premium Prize Bonds (Registered):**

Premium Prize Bonds (Registered) of Rs.40,000/- denomination have been launched. These bonds offer biannual profit payment on completed period of six months as well as prize money on quarterly draws. The bond shall be registered against the name of purchaser. The Ownership of bond is transferable from one person to another person through an application on prescribed format.

### 7.3.7 Shuhada's Family Welfare Account (SFWA)

A new savings scheme, namely Shuhada Family Welfare Account (SFWA), for the welfare of eligible family members of Shuhada (martyrs) has been launched on 11th May, 2018. The eligible family members can open the SFWA account in any National Savings Centre across Pakistan after fulfillment of required documentation. Preferential profit in line with the existing welfare product i.e., Bahbood Savings Certificate and Pensioner Benefit Account shall be paid to the investor of SFWA on monthly basis. Current profit rate is 14.16 % . Profit shall be exempted from Withholding Tax and compulsory deduction of Zakat.

7.3.8 The Budget estimates of Public Account Receipts (Net) are given in below table

**TABLE 44**  
**Public Account Receipts (Net)**

| (Rs. In Million) |                             |                   |                     |                     |
|------------------|-----------------------------|-------------------|---------------------|---------------------|
| Object Code      | Description                 | 2021-22 Budget    | 2021-22 Revised     | 2022-23 Budget      |
|                  | Deferred Liabilities (Net)  | 58,136.630        | (273,001.29)        | (128,865.49)        |
|                  | Deposits and Reserves (Net) | 16,058.568        | 28,437.618          | 3,669.427           |
|                  | <b>Total</b>                | <b>74,195.198</b> | <b>(244,563.68)</b> | <b>(125,196.06)</b> |

7.3.9 The Budget estimates of Deferred Liabilities on account of National Savings Schemes (Net) are reported in below table,

**TABLE 45**  
**Deferred Liabilities (Net)**

| (Rs. In Million) |  |                    |                      |                      |
|------------------|--|--------------------|----------------------|----------------------|
| Object Code      | Description                                  | 2021-22 Budget     | 2021-22 Revised      | 2022-23 Budget       |
| <b>G03</b>       | <b>Deferred Liabilities (A+B+C)</b>          | <b>58,136.630</b>  | <b>(273,001.294)</b> | <b>(128,865.491)</b> |
|                  | <b>Provident Fund (A)</b>                    | <b>(8,000.000)</b> | <b>(27,636.878)</b>  | <b>(15,129.426)</b>  |
|                  | <b>Saving/Deposit Acctt/Certificates (B)</b> | <b>66,136.630</b>  | <b>(245,364.416)</b> | <b>(113,736.065)</b> |
|                  | Saving Bank Accounts                         | (12,549.470)       | 8,988.302            | 7,066.573            |
|                  | Khas Deposit Accounts                        | (5.000)            | (5.000)              | (5.000)              |
|                  | Mahana Amdani Accounts                       | (70.000)           | (70.000)             | (70.000)             |
|                  | Pensioners' Benefit Accounts                 | 41,990.570         | 21,409.555           | 21,022.686           |
|                  | Defence Saving Certificates                  | 9,358.670          | (10,622.389)         | (10,353.988)         |
|                  | Bahbood Savings Certificates                 | 43,343.200         | 12,694.163           | 29,314.096           |
|                  | National Deposit Certificates                | (1.000)            | (0.800)              | (1.000)              |
|                  | Khas Deposit Certificates                    | (0.700)            | (0.700)              | (0.700)              |
|                  | Special Savings Certificates (Registered)    | (37,326.619)       | (128,299.306)        | (100,677.491)        |
|                  | Special Savings Accounts (Term Deposit)      | (51,783.761)       | (174,652.471)        | (137,051.190)        |
|                  | Shuhda Welfare Account                       | 15.000             | 14.000               | 13.000               |
|                  | Regular Income Certificates                  | 61,165.740         | 27,180.230           | 27,006.949           |
|                  | Short Term Savings Certificates              | (15,000.000)       | (2,000.000)          | (5,000.000)          |
|                  | New Savings Schemes                          | 27,000.000         | -                    | 55,000.000           |
|                  | Postal Life Insurance Fund                   | -                  | -                    | -                    |

#### 7.4 Deposits and Reserves

Deposits and Reserves represent all form of monies on the part of the Public Account of the Federation as per Article 78(2) of the Constitution of Islamic Republic of Pakistan. The estimates in table 46 are, however, subject to fulfillment of following stipulations; (i) The funds appropriated by the National Assembly out of Federal Consolidated Funds in terms of Articles 80 to 84 of the Constitution for a particular financial year (being lapsable) shall not be deposited under these deposits and reserves heads of account (being non-lapsable) under the Public Account.

(ii) The maintenance and operation of all these funds, deposits, reserves etc shall be subject to their due establishment either under the authority of an Act of Parliament or with the approval of the Federal Government, as the case may be.

(iii) Revenues as per Article 78(1) of the Constitution shall not be deposited in these deposits and reserves heads of account under the Public Account. The revenues shall be deposited in the respective heads of account of tax revenue and non tax revenue.

(iv) Receipt and withdrawal of funds into/from these deposits and reserves heads of account shall only be allowed by the Accounting Offices subject to compliance of the stipulations at (i) to (iii) above and to the extent of reconciled available balance under the respective head of account.

**TABLE 46**  
**Deposits and Reserve Fund**

| (Rs. In Million) |   |                  |                  |                  |
|------------------|---|------------------|------------------|------------------|
| Object Code      | Description                             | 2021-22 Budget   | 2021-22 Revised  | 2021-22 Budget   |
| <b>G06</b>       | <b>FGE BENEVOLENT FUNDS</b>             | <b>3,324.652</b> | <b>3,991.680</b> | <b>4,191.264</b> |
| G06202           | Civil                                   | 1,199.066        | 1,282.872        | 1,347.016        |
| G06203           | F.G.Employees Benevolent Fund (Defence) | 1,899.494        | 2,562.288        | 2,690.402        |
| G06205           | Pakistan Post Office Department         | 200.234          | 82.500           | 86.625           |
| G06206           | Pak PWD                                 | 5.328            | 44.724           | 46.960           |
| G06209           | National Saving                         | 11.952           | 12.144           | 12.751           |
| G06210           | Pakistan Mint                           | 3.654            | 2.196            | 2.306            |
| G06212           | Geological Survey of Pakistan           | 4.924            | 4.764            | 5.002            |
| G06214           | Provincial Govt./Employee B. Fund.      | -                | 0.192            | 0.202            |
|                  | <b>GROUP INSURANCE FUNDS</b>            | <b>667.124</b>   | <b>588.516</b>   | <b>617.942</b>   |
| G06401           | PAK PWD                                 | -                | 4.428            | 4.649            |
| G06402           | Foreign Office                          | -                | -                | -                |
| G06404           | National Saving                         | -                | 3.084            | 3.238            |
| G06405           | Pakistan Mint                           | -                | 0.132            | 0.139            |
| G06407           | Geological Survey of Pakistan           | -                | 1.932            | 2.029            |
| G06408           | Provincial Govt Employees B.Fund        | -                | 0.180            | 0.189            |
| G06409           | Civil                                   | 387.162          | 394.164          | 413.872          |

Contd....

(Rs. In Million)

| Object Code | Description                                     | 2021-22 Budget     | 2021-22 Revised    | 2022-23 Budget    |
|-------------|---|--------------------|--------------------|-------------------|
| G06410      | Defence   | 265.096            | 180.984            | 190.033           |
| G07104      | Fed. Govt. Empl. Group Insur. Fund              | 14.866             | 3.612              | 3.793             |
|             | <b>Main Department</b>                          | <b>219,919.338</b> | <b>63,357.772</b>  | <b>66,524.411</b> |
|             | <b>Defence</b>                                  | <b>2,572.130</b>   | <b>3,409.992</b>   | <b>3,580.492</b>  |
| G11224      | Deposit Account with Defence                    | 2,572.130          | 3,409.992          | 3,580.492         |
|             | <b>Pakistan Post</b>                            | <b>198,340.058</b> | <b>46.600</b>      | <b>47.680</b>     |
| G07101      | Post Office Renewal Reserve Fund                | 50.470             | 25.000             | 25.000            |
| G07102      | Pakistan Post Office Welfare Fund               | 36.936             | 21.600             | 22.680            |
| G07106      | PPO Miscellaneous                               | 198,252.652        | -                  | -                 |
|             | <b>Pak PWD</b>                                  | <b>19,007.150</b>  | <b>59,901.180</b>  | <b>62,896.239</b> |
| G10101      | Pak. PWD Receipts & Collection Account          | 930.968            | 608.640            | 639.072           |
| G10113      | Public Works/Pak. PWD Deposits                  | 18,076.182         | 59,292.540         | 62,257.167        |
|             | <b>OTHERS</b>                                   | <b>311,253.990</b> | <b>421,950.032</b> | <b>27,233.842</b> |
| G06304      | Workers Welfare Fund                            | 18,532.502         | 12,863.208         | 13,506.368        |
| G06308      | Staff Welfare Fund Balochistan Police           | -                  | 0.024              | 0.025             |
| G06315      | Judicial Officers Welfare Fund.                 | -                  | 1.512              | 1.588             |
| G12135      | PM's Special Fund for victims of Terrorism      | -                  | 0.060              | 0.063             |
| G12140      | PM Flood relief Fund 2010                       | -                  | 0.024              | 0.025             |
| G12150      | PM Relief Fund for Thar 2014                    | 3,925.608          | 1,921.020          | 2,017.071         |
| G12157      | PM COVID-19 Pandemic Relief Fund 2020.          | 929.238            | 77.424             | 81.295            |
| G12205      | Pakistan Minorities Welfare Fund                | 20.532             | 54.096             | 56.801            |
| G12206      | Special Fund for Welfare & Uplift of Minorities | 92.330             | 68.544             | 71.971            |
| G12226      | Federal Government Artists Welfare Fund         | 3.820              | 0.132              | 0.139             |
| G12305      | Export Development Fund                         | 893.794            | -                  | -                 |
| G12308      | Reserve Fund for Exchange Risk on Foreign Loans | 2,846.768          | 212.796            | 223.436           |
| G12412      | Pakistan Oil Seed Development Fund              | 133.642            | 146.124            | 153.430           |
| G12419      | Research & Development Fund                     | 1,884.714          | 2,295.000          | 2,350.000         |
| G12421      | SCP Diامر Basha and Mohmand Dam Fund            | 3.974              | 0.236              | 0.239             |
| G12504      | Workers Children Education Fund                 | -                  | 0.240              | 0.252             |
| G12612      | Fund for Urdu Science Board                     | -                  | 3.540              | 3.717             |
| G12712      | Trust Interest Fund (Charitable Endowment)      | -                  | 2.952              | 3.100             |
| G12722      | Other Miscellaneous Fund                        | -                  | -                  | -                 |

Contd....

(Rs. In Million)

| Object Code | Description   | 2021-22 Budget | 2021-22 Revised | 2022-23 Budget |
|-------------|---|----------------|-----------------|----------------|
| G12738      | National Fund for Control of Drug Abuse                           | 35.934         | 32.688          | 34.322         |
| G12783      | Universal Service Fund  | 5,945.880      | 6,850.000       | 7,100.000      |
| G14100      | Pakistan Mint   | -              | 405.000         | 1,570.000      |
| G10104      | Mint Receipt and Collection Account                               | 93.714         | 50.000          | 60.000         |
| G10102      | Foreign Office Receipts & Collection Account                      | 7,625.368      | 14,231.544      | -              |
| G10106      | Deposit Works of Survey of Pakistan                               | 46.116         | 251.052         | -              |
| G10107      | Deposits of Department of Mineral Development                     | -              | 132.360         | -              |
| G10304      | Zakat Collection Account  | 2,152.754      | 2,379.432       | -              |
| G11215      | Revenue Deposits  | 10,295.300     | 3,585.756       | -              |
| G11216      | Civil & Criminal court Deposits                                   | 46.014         | 720.144         | -              |
| G11217      | Personal Deposits   | 60,366.612     | 79,380.264      | -              |
| G11218      | Forest Deposits   | -              | 19.788          | -              |
| G11220      | Deposit in connection with Election                               | 92.162         | 2.784           | -              |
| G11225      | Deposits Accounts with AGPR                                       | 372.362        | 198.660         | -              |
| G11230      | Special Remittances Deposits                                      | 5,251.478      | 754.044         | -              |
| G11237      | Deposit local bodies to meet Claims of contractors                | -              | 0.252           | -              |
| G11240      | Security Deposits of Cashiers etc.                                | 386.420        | 45.684          | -              |
| G11255      | Defence Services Security Deposits.                               | 3,857.140      | 3,994.728       | -              |
| G11256      | Defence Service Misc. Deposits.                                   | 177,999.000    | 271,540.332     | -              |
| G11276      | Security deposit of Private Co.                                   | -              | -               | -              |
| G11278      | Contribution to Govt servants Housing Foundation from its members | -              | 0.996           | -              |
| G11280      | Withholding Tax on Profit from investment in NSC                  | 6,786.142      | 18,425.724      | -              |
| G11281      | Deposits on account of fee realized by PNAC                       | 59.146         | 51.192          | -              |
| G11290      | Security deposit of Firms/Contractors                             | 236.700        | 198.444         | -              |
| G12713      | Income Tax deduction from Salaries                                | 20.898         | 55.416          | -              |
| G12714      | Income Tax deduction from Contractors/Suppliers                   | 108.344        | 218.316         | -              |
| G12741      | Federal Civil Servant's subscription to Services Book Club        | 10.590         | 13.980          | -              |
| G12777      | Sales Tax deduction special procedure, 2007                       | 16.686         | 24.960          | -              |

Contd....

(Rs. In Million)

| Object Code | Description                                    | 2021-22 Budget     | 2020-21 Revised    | 2022-23 Budget    |
|-------------|--|--------------------|--------------------|-------------------|
| G13127      | Grants and Tech. Assistance from US Government | 140.470            | 698.256            | -                 |
| G13140      | GSP Receipt and Collection Account             | 31.022             | 41.304             | -                 |
|             | Other  | 10.816             | -                  | -                 |
|             | <b>Gross Receipts</b>                          | <b>535,165.104</b> | <b>489,888.000</b> | <b>98,567.459</b> |
|             | Less Expenditure                               | 519,106.536        | 461,450.382        | 94,898.032        |
|             | <b>Deposits and Reserves (Net)</b>             | <b>16,058.568</b>  | <b>28,437.618</b>  | <b>3,669.427</b>  |

## Chapter 8: PRIVATIZATION PROCEEDS

8.1 Privatization in Pakistan is an important economic reform policy tool, for generating growth and to expunge structural inefficiencies, by removing false barriers and opening up the economy to competition. The Privatization is part of the economic and structural reforms agenda of Government of Pakistan that emphasises to enhance the growth and productivity of Pakistan's economy through deregulation and good governance ,while harnessing the private sector as engine of economic growth. It takes an integrated approach towards enhancing the private sector's role and goes beyond the transfer of public assets to the private sector, by identifying the linkages and role of regulation, good governance, market competition in fostering conditions that provide incentives for the private sector to invest in providing goods and services efficiently.

8.2 The Privatization Commission Ordinance, 2000 was promulgated on 28th September, 2000 to establish "Privatization Commission" for implementation of privatization policy of the Federal Government.

8.3 Section 16(2) of the said Ordinance envisages that the privatization proceeds shall be utilized by the Federal Government as follows:-

- (a) ten percent shall be used for poverty alleviation programmes ; and
- (b) the remaining ninety percent for retirement of the Federal Government debt

8.4 The estimates of privatization proceeds are given in below table

**TABLE 47**  
**Privatization Proceeds**

|             |                        | (Rs. In Million)  |                    |                   |
|-------------|------------------------|-------------------|--------------------|-------------------|
| Description |                        | 2021-22<br>Budget | 2021-22<br>Revised | 2022-23<br>Budget |
| E01501-02   | Privatization Proceeds | 252,000.000       | -                  | 96,410.000        |

*\*subject to successful process*

*\*\*It also includes assets of PDFL*



## **PART-II**

**EXTERNAL RECEIPTS  
(ESTIMATES OF FOREIGN ASSISTANCE)**



**Chapter 9: ESTIMATES OF FOREIGN ASSISTANCE**

**8.1** External Resources comprise Project Loans and Grants, Programme Loans and Other Loans. A brief description is given as under;

8.1.1 The aim and objective of seeking foreign or external financial assistance may be stated as "promoting economic and social development in the developing countries". It can also be defined as "Administered transfer of resources from a donor country or international agency to the developing countries with a view to encourage economic growth". Foreign Aid can be in the form of money, goods or technical assistance and can be between two (bilateral) or many (multilateral) countries/ institutions.

8.1.2 Foreign aid is also looked for to meet both economy's balance of payments gap and investment gap. That is why project and technical assistance alone are not sufficient. A large part of assistance is required in the shape of food and commodity aid. Project assistance does not simply finance import of capital goods and related services but also meets a part of local currency expenditure. Thus aid flow [project, programme and technical assistance] accompanied by commodity imports may generate counterpart local currency funds that are used to finance development expenditures.

8.1.3 In fact, many developing countries do not have sufficient funds to provide public goods such as education or transportation systems or clean water and waste disposal facilities. Although such goods are essential for development, their economic rate or return is so uncertain that private investors are unwilling to provide them on a large scale. Foreign aid can substitute for private capital in those instances, providing the funds for investment in public goods that the international capital market will not supply to those developing countries or would supply at a high interest rate. In principle foreign aid could be a major source of capital, fueling the growth of development countries and helping to promote economic and human development.

8.1.4 Foreign aid is good only if it is the result of financing investment in appropriate productive capacity. Increasing output allows debt and interest to be repaid. If the aid is used to finance current account deficits/ consumption, then there is no net investment and resultant future economic growth. Aid becomes a burden. It, therefore, entails an effective and efficient external debt management with the objective to ensuring that the government's.

8.1.5 Foreign aid is useful if utilized productively and efficiently otherwise developing countries are likely to face financial crises and are caught up in debt trap. The sequence of events could be as under:-

- a) As debt service liabilities rise without corresponding increase in revenue, the government would need to set aside increasing share of budgetary resources for debt services;
- b) The level of debt service would soon begin to affect routine government expenditure, often requiring additional borrowings to meet rising contractual payment obligations;

- c) The country would slowly slide into debt trap. More and more borrowings would be required to service the accumulated debt, creating a vicious circle;
- d) The rising debt service obligations eventually lead to default i.e. the inability to honour principal and interest payment commitments; and
- e) The default is generally followed by prolonged negotiations with the creditors individually or collectively [Paris Club/ London Club], leading to rescheduling/ restructuring/ write off the external debt. The relief programmes generally include reform conditions to redeem government finances and put the economy back on the track.

## **8.2 Project Loans and Grants**

8.2.1 Project loans and grants are received from specialized International Financial Institutions and friendly countries with specific purposes falling under the following broad categories;

### **8.2.2 Project Loans & Grants for Public Sector Development Programme (PSDP)**

8.2.2.3 Project loans and grants for PSDP are received for various projects being executed by Federal Government, Provincial Government and various Autonomous Bodies such as WAPDA, PEPCO, NHA etc.

### **8.2.3 Project Loans and Grants for Other than PSDP Projects**

8.2.3.1 There are certain projects kept out of PSDP, which are executed by Federal Government, Provincial Government and Autonomous Bodies by receiving project loans and grants.

## **8.3 Programme Loans**

8.3.1 Programme loans are provided for budgetary support and are linked/tied with achievement of specific targets and goals. Programme Loans not only stabilize foreign exchange reserves but also generate rupee counterpart to meet country's development needs.

## **8.4 Other Loans**

Other loans comprise loans from Islamic Development Bank, Sovereign Bonds, Sukuk Bonds, etc received from non-traditional sources generally by way of payment as well as for budgetary support.

**8.5** The estimates of external resources for the year 2021-22(budget and revised) and 2022-23 (budget) are tabulated on the following page.

**Table 1**  
**Summary of Foreign Assistance**

| Description                               | (Rs. In Million)        |                          |                         |
|---|-------------------------|--------------------------|-------------------------|
|   | Budget Estimate 2021-22 | Revised Estimate 2021-22 | Budget Estimate 2022-23 |
| <b>(1) PSDP Projects (A+B)</b>            | <b>291,079.357</b>      | <b>272,381.769</b>       | <b>296,000.000</b>      |
| <b>A. Project Loans</b>                   | <b>259,443.359</b>      | <b>239,465.049</b>       | <b>266,536.980</b>      |
| Federal Projects                          | 20,096.104              | 38,620.189               | 13,328.810              |
| Autonomous Bodies                         | 73,116.528              | 66,427.530               | 43,273.430              |
| Provinces                                 | 166,230.727             | 134,417.330              | 209,934.740             |
| <b>B. Project Grants</b>                  | <b>31,635.998</b>       | <b>32,916.720</b>        | <b>29,463.020</b>       |
| Federal Projects                          | 6,028.368               | 12,050.180               | 3,397.760               |
| Autonomous Bodies                         | 259.000                 | 372.280                  | 0.000                   |
| Provinces                                 | 25,348.630              | 20,494.260               | 26,065.260              |
| <b>(2) Projects (Outside PSDP)</b>        | <b>22,817.190</b>       | <b>118,938.827</b>       | <b>13,404.450</b>       |
| <b>A. Project Loans</b>                   | <b>22,138.960</b>       | <b>115,418.050</b>       | <b>12,906.800</b>       |
| Federal Projects                          | 22,138.960              | 115,418.050              | 12,906.800              |
| <b>B. Project Grants</b>                  | <b>678.230</b>          | <b>3,520.777</b>         | <b>497.650</b>          |
| Federal Projects                          | 673.190                 | 3,520.777                | 447.610                 |
| Provinces                                 | 5.040                   | 0.000                    | 50.040                  |
| <b>(3) Programme Loans</b>                | <b>438,195.100</b>      | <b>656,092.400</b>       | <b>1,243,141.160</b>    |
| <b>(4) Other Loans</b>                    | <b>1,995,200.000</b>    | <b>2,880,691.643</b>     | <b>3,993,792.000</b>    |
| <b>Total External Resources (1+2+3+4)</b> | <b>2,747,291.647</b>    | <b>3,928,104.639</b>     | <b>5,546,337.610</b>    |

**Table 2**  
**(i) Programme Loans (Donor-Wise)**

(Rs. In Million)

| <b>S.No.</b>  | <b>Description</b>   | <b>Budget Estimate 2021-22</b> | <b>Revised Estimate 2021-22</b> | <b>Budget Estimate 2022-23</b> |
|---|----------------------|--------------------------------|---------------------------------|--------------------------------|
| 1   | ADB                  | 134,088.200                    | 136,697.050                     | 494,284.440                    |
| 2   | AIIB                 | 48,000.000                     | 0.000                           | 83,700.000                     |
| 3   | IBRD                 | 182,550.000                    | 20,524.000                      | 199,578.000                    |
| 4   | IDA                  | 63,636.900                     | 181,246.350                     | 159,608.720                    |
| 5   | IFAD                 | 1,920.000                      | 2,100.000                       | 2,790.000                      |
| 6   | Pakistan Certificate | 0.000                          | 306,775.000                     | 303,180.000                    |
| 7   | OFID                 | 8,000.000                      | 8,750.000                       | 0.000                          |
| <b>Total Programme Loans</b>                          |                      | <b>438,195.100</b>             | <b>656,092.400</b>              | <b>1,243,141.160</b>           |
| <b>(ii) Programme Loans for Federal and Provinces</b> |                      |                                |                                 |                                |
|   | <b>Federal</b>       | <b><u>394,305.600</u></b>      | <b><u>600,468.030</u></b>       | <b><u>1,182,009.720</u></b>    |
|   | <b>Provinces</b>     | <b><u>43,889.500</u></b>       | <b><u>55,624.370</u></b>        | <b><u>61,131.440</u></b>       |
|   | <b>Punjab</b>        | 35,689.500                     | 34,505.800                      | 39,455.440                     |
|   | <b>Sindh</b>         | 160.000                        | 4,143.570                       | 0.000                          |
|   | <b>KPK</b>           | 8,040.000                      | 16,975.000                      | 21,676.000                     |
|   | <b>Balochistan</b>   | 0.000                          | 0.000                           | 0.000                          |
| <b>Total Programme Loans</b>                          |                      | <b>438,195.100</b>             | <b>656,092.400</b>              | <b>1,243,141.160</b>           |

**Table 3**  
**Other Loans**

(Rs. In Million)

| <b>S.No.</b>                | <b>Description</b>             | <b>Budget Estimate 2021-22</b> | <b>Revised Estimate 2021-22</b> | <b>Budget Estimate 2022-23</b> |
|-----------------------------|--------------------------------|--------------------------------|---------------------------------|--------------------------------|
| 1                           | IDB (Short-term)               | 160,000.000                    | 232,225.000                     | 223,200.000                    |
| 2                           | Saudia Arabia (Oil Facility)   | 0.000                          | 70,000.000                      | 148,800.000                    |
| 3                           | Saudia Arabia (Time Deposit)   | 0.000                          | 530,249.870                     | 558,000.000                    |
| 4                           | Euro Bond/ International Sukuk | 560,000.000                    | 342,544.273                     | 372,000.000                    |
| 5                           | Commercial Banks               | 779,200.000                    | 821,922.500                     | 1,389,792.000                  |
| 6                           | Safe China Deposit             | 0.000                          | 700,000.000                     | 744,000.000                    |
| 7                           | IMF Loan for Budgetary Support | 496,000.000                    | 183,750.000                     | 558,000.000                    |
| <b>Total Proramme Loans</b> |                                | <b>1,995,200.000</b>           | <b>2,880,691.643</b>            | <b>3,993,792.000</b>           |

**Table 4**  
**Foreign Assistance for PSDP Projects**  
**Federation and Provinces**

| (Rs. In Million)                         |                         |                          |                         |
|--|-------------------------|--------------------------|-------------------------|
| Description                              | Budget Estimate 2021-22 | Revised Estimate 2021-22 | Budget Estimate 2022-23 |
| <b>(a) Federal Departments</b>           | <b>26,124.472</b>       | <b>50,670.369</b>        | <b>16,726.570</b>       |
| Loans                                    | 20,096.104              | 38,620.189               | 13,328.810              |
| Grants                                   | 6,028.368               | 12,050.180               | 3,397.760               |
| <b>(b) Autonomous Bodies</b>             | <b>73,375.528</b>       | <b>66,799.810</b>        | <b>43,273.430</b>       |
| Loans                                    | 73,116.528              | 66,427.530               | 43,273.430              |
| Grants                                   | 259.000                 | 372.280                  | 0.000                   |
| <b>(i) WAPDA</b>                         | <b>11,010.000</b>       | <b>29,984.970</b>        | <b>11,044.430</b>       |
| Loans                                    | 10,778.000              | 29,615.400               | 11,044.430              |
| Grants                                   | 232.000                 | 369.570                  | 0.000                   |
| <b>(ii) NTDC</b>                         | <b>34,262.000</b>       | <b>10,315.000</b>        | <b>8,179.000</b>        |
| Loans                                    | 34,262.000              | 10,315.000               | 8,179.000               |
| <b>(iii) PPMC</b>                        | <b>5,912.000</b>        | <b>2,984.700</b>         | <b>1,550.000</b>        |
| Loans                                    | 5,885.000               | 2,981.990                | 1,550.000               |
| Grants                                   | 27.000                  | 2.710                    | 0.000                   |
| <b>(iv) NHA</b>                          | <b>22,191.528</b>       | <b>23,515.140</b>        | <b>22,500.000</b>       |
| Loans                                    | 22,191.528              | 23,515.140               | 22,500.000              |
| <b>(c) PROVINCES</b>                     | <b>191,579.357</b>      | <b>154,911.590</b>       | <b>236,000.000</b>      |
| Loans                                    | 166,230.727             | 134,417.330              | 209,629.960             |
| Grants                                   | 25,348.630              | 20,494.260               | 26,065.260              |
| <b>(i) PUNJAB</b>                        | <b>50,114.240</b>       | <b>50,692.129</b>        | <b>58,524.968</b>       |
| Loans                                    | 47,803.024              | 47,090.309               | 56,182.488              |
| Grants                                   | 2,311.216               | 3,601.820                | 2,342.480               |
| <b>(ii) SINDH</b>                        | <b>70,758.696</b>       | <b>45,139.470</b>        | <b>91,544.940</b>       |
| Loans                                    | 65,315.421              | 42,556.100               | 77,793.030              |
| Grants                                   | 5,443.275               | 2,583.370                | 13,751.910              |
| <b>(iii) KHYBER PAKHTUNKHWA</b>          | <b>53,729.121</b>       | <b>47,306.290</b>        | <b>71,515.400</b>       |
| Loans                                    | 41,812.282              | 35,246.320               | 63,254.200              |
| Grants                                   | 11,916.839              | 12,059.970               | 8,261.200               |
| <b>(iv) BALOCHISTAN</b>                  | <b>16,977.300</b>       | <b>11,773.701</b>        | <b>14,414.692</b>       |
| Loans                                    | 11,300.000              | 9,524.601                | 12,705.022              |
| Grants                                   | 5,677.300               | 2,249.100                | 1,709.670               |
| <b>Total External Resources for PSDP</b> | <b>291,079.357</b>      | <b>272,381.769</b>       | <b>296,000.000</b>      |
| Loans                                    | 259,443.359             | 239,465.049              | 266,536.980             |
| Grants                                   | 31,635.998              | 32,916.720               | 29,463.020              |



**Table 5**  
**Foreign Assistance for PSDP Projects**  
**(Loans and Grants Wise Break-up)**

| Description                            | (Rs. In Million)           |                             |                            |
|--|----------------------------|-----------------------------|----------------------------|
|  | Budget Estimate<br>2021-22 | Revised Estimate<br>2021-22 | Budget Estimate<br>2022-23 |
| <b>a) Project Loans for PSDP</b>       | <b>259,443.359</b>         | <b>239,465.049</b>          | <b>266,536.980</b>         |
| (i) Federal Projects                   | 20,096.104                 | 38,620.189                  | 13,328.810                 |
| (ii) Autonomous Bodies                 | 73,116.528                 | 66,427.530                  | 43,273.430                 |
| (iii) Provinces                        | 166,230.727                | 134,417.330                 | 209,934.740                |
| <b>b) Project Grants for PSDP</b>      | <b>31,635.998</b>          | <b>32,916.720</b>           | <b>29,463.020</b>          |
| (i) Federal Projects                   | 6,028.368                  | 12,050.180                  | 3,397.760                  |
| (ii) Autonomous Bodies                 | 259.000                    | 372.280                     | 0.000                      |
| (iii) Provinces                        | 25,348.630                 | 20,494.260                  | 26,065.260                 |
| <b>Total Loans and Grants for PSDP</b> | <b>291,079.357</b>         | <b>272,381.769</b>          | <b>296,000.000</b>         |

**Table 6**  
**Foreign Assistance Projects (Outside PSDP)**

| Description  | (Rs. In Million)           |                             |                            |
|--|----------------------------|-----------------------------|----------------------------|
|  | Budget Estimate<br>2021-22 | Revised Estimate<br>2021-22 | Budget Estimate<br>2022-23 |
| <b>Loans/Grants Wise Break-up</b>                    |                            |                             |                            |
| <b>Federal Government</b>                            | <b>22,812.150</b>          | <b>118,938.827</b>          | <b>13,354.410</b>          |
| Loans  | 22,138.960                 | 115,418.050                 | 12,906.800                 |
| Grants   | 673.190                    | 3,520.777                   | 447.610                    |
| <b>Provinces</b>                                     | <b>5.040</b>               | <b>0.000</b>                | <b>50.040</b>              |
| Grants   | 5.040                      | 0.000                       | 50.040                     |
| <b>Total Project Loans</b>                           | <b>22,138.960</b>          | <b>115,418.050</b>          | <b>12,906.800</b>          |
| <b>Total Project Grants</b>                          | <b>678.230</b>             | <b>3,520.777</b>            | <b>497.650</b>             |
| <b>TOTAL:- PROJECT LOANS AND GRANTS OUTSIDE PSDP</b> | <b>22,817.190</b>          | <b>118,938.827</b>          | <b>13,404.450</b>          |

**Project Loans**  
**Federal PSDP Projects**

(Rs. In Million)

| Lending Country/ Agency | Project  | Budget Estimate 2021-22 | Revised Estimate 2021-22 | Budget Estimate 2022-23 |
|-------------------------|--|-------------------------|--------------------------|-------------------------|
| <b>FEDERAL PROJECTS</b> |  |                         |                          |                         |
| <b>ADB</b>              |  | <b>2,489.690</b>        | <b>2,416.342</b>         | <b>110.000</b>          |
|                         | Water Resource Development Project (Meged Districts of KP)                                   | 1,269.690               | 0.000                    | 0.000                   |
|                         | Pakistan Single Window (PSW) Programme.  | 500.000                 | 0.000                    | 50.000                  |
|                         | Naulong Storage Dam Project.   | 50.000                  | 0.000                    | 10.000                  |
|                         | Development of Integrated Transit Management System.   | 670.000                 | 2,416.342                | 50.000                  |
| <b>IDA</b>              |  | <b>4,830.396</b>        | <b>13,590.630</b>        | <b>6,827.700</b>        |
|                         | Disaster & climate resilience Multi Sector Projects in AJK                                   | 720.000                 | 832.490                  | 0.000                   |
|                         | Pakistan Financial Inclusion and Infrastructure Project                                      | 200.000                 | 200.000                  | 227.700                 |
|                         | Higher Education Development Programme in Pakistan.  | 1,750.000               | 875.000                  | 1,000.000               |
|                         | Response, Recovery & Resilience in Education Program in Post Covid-19                        | 1,000.000               | 0.000                    | 0.000                   |
|                         | Pandemic Response Effectiveness Project.   | 160.396                 | 266.370                  | 500.000                 |
|                         | Locust Emergency & Food Security Project.  | 1,000.000               | 3,500.000                | 800.000                 |
|                         | Pakistan Raises Revenue Project  | 0.000                   | 134.770                  | 50.000                  |
|                         | Tarbala 4th Extension Hyd Power Proj   | 0.000                   | 3,500.000                | 700.000                 |
|                         | Dassu Hydro power proj   | 0.000                   | 4,282.000                | 3,000.000               |
|                         | Digital Economy Enhancement Project  | 0.000                   | 0.000                    | 100.000                 |
|                         | Policy Investment statistics Support Proj  | 0.000                   | 0.000                    | 200.000                 |
|                         | National Health Support Programme  | 0.000                   | 0.000                    | 250.000                 |
| <b>IDB</b>              |  | <b>1,230.000</b>        | <b>0.000</b>             | <b>0.000</b>            |
|                         | Reconstruction & Rehabilitation of 277 Flood Damaged School Buildings in 10 Districts of AJK | 615.000                 | 0.000                    | 0.000                   |
|                         | Basic Education for all  | 615.000                 | 0.000                    | 0.000                   |

**Project Loans**  
**Federal PSDP Projects**

(Rs. In Million)

| Lending<br>Country/<br>Agency | Project   | Budget<br>Estimate<br>2021-22 | Revised<br>Estimate<br>2021-22 | Budget<br>Estimate<br>2022-23 |
|-------------------------------|---|-------------------------------|--------------------------------|-------------------------------|
| <b>TURKISH EXIM BANK</b>      |   | <b>0.000</b>                  | <b>0.000</b>                   | <b>0.000</b>                  |
|                               | 35 MW Nagdar HPP  | 0.000                         | 0.000                          | 0.000                         |
|                               | 40 MW Dowarian HPP  | 0.000                         | 0.000                          | 0.000                         |
| <b>CHINA</b>                  |   | <b>7,246.018</b>              | <b>915.390</b>                 | <b>1,403.110</b>              |
|                               | Gawadar Smart Enviromental and Sanitation System and land fill.   | 400.000                       | 0.000                          | 0.000                         |
|                               | 26 MW Shagarthang HPP Skardu  | 0.000                         |                                |                               |
|                               | Construction of Expressway on Eastbay of Gawadar Port   | 1,856.544                     | 915.390                        | 0.000                         |
|                               | Upgradation of Pakistan Railway existing main line-1 (ML-1) and Establishment of Dry Port near Havelian (2018-2022) | 2,989.474                     | 0.000                          | 100.000                       |
|                               | Pakistan Multi Missions Satellite (PAK SAT. MM1)  | 100.000                       | 0.000                          | 498.040                       |
|                               | Pakistan Space Centre, Islamabad, Lahore and Karachi.   | 1,900.000                     | 0.000                          | 805.070                       |
| <b>KUWAIT</b>                 |   | <b>0.000</b>                  | <b>235.217</b>                 | <b>179.620</b>                |
|                               | 35 MW Nagdar HPP  | 0.000                         | 0.000                          | 64.810                        |
|                               | 40 MW Dowarian HPP  | 0.000                         | 0.000                          | 64.810                        |
|                               | Reeconstruction of 30 Colleges<br>10 University   | 0.000                         | 49.217                         | 0.000                         |
|                               | Agreement for a supplimentary loan for the financing of the Golen HPP   | 0.000                         | 186.000                        | 0.000                         |
|                               | Establishment of 40 MW Dpwarian Hydro poer Project  | 0.000                         | 0.000                          | 50.000                        |
| <b>FRANCE</b>                 |   | <b>512.798</b>                | <b>3,175.000</b>               | <b>757.570</b>                |
|                               | 48 MW Jagran HPP-II, AJK  | 500.000                       | 1,400.000                      | 500.000                       |
|                               | Capacity building of AJK Power Development Organization   | 12.798                        | 7.000                          | 5.570                         |
|                               | Warsak Hydropower Project-II  |                               | 441.000                        | 60.000                        |
|                               | Darigai HPP   |                               | 0.000                          | 70.000                        |
|                               | Rehabilitation of Mangla Hydro Power Proj.  |                               | 1,312.000                      | 0.000                         |
|                               | Chitral Hydro Power Proj.   |                               | 10.000                         | 50.000                        |
|                               | Keyal Khwar   |                               | 0.000                          | 64.000                        |
|                               | Harpo HPP   |                               | 5.000                          | 8.000                         |

**Project Loans**  
**Federal PSDP Projects**

(Rs. In Million)

| Lending<br>Country/<br>Agency | Project   | Budget<br>Estimate<br>2021-22 | Revised<br>Estimate<br>2021-22 | Budget<br>Estimate<br>2022-23 |
|-------------------------------|---|-------------------------------|--------------------------------|-------------------------------|
| <b>IFAD</b>                   |   | <b>2,000.000</b>              | <b>1,837.500</b>               | <b>200.000</b>                |
|                               | Economic Transformation ETI-GB.   | 2,000.000                     | 1,837.500                      | 200.000                       |
| <b>KOREA</b>                  |   | <b>1,250.000</b>              | <b>2,704.110</b>               | <b>499.000</b>                |
|                               | Establishment of IT Park, Karachi   | 0.000                         | 0.000                          | 90.000                        |
|                               | Technology Parks Development Project<br>at Islamabad.   | 1,250.000                     | 2,704.110                      | 409.000                       |
| <b>SAUDI ARABIA</b>           |   | <b>537.202</b>                | <b>395.300</b>                 | <b>414.810</b>                |
|                               | 48 MW Shouter HPP   | 0.000                         | 0.000                          | 64.810                        |
|                               | Diamer Bhasha Dam   | 500.000                       | 0.000                          | 0.000                         |
|                               | 220MW Jagran-IV HPP   | 37.202                        | 0.000                          | 300.000                       |
|                               | Golden Gol Hydero Power Proj  | 0.000                         | 395.300                        | 50.000                        |
| <b>AIIB</b>                   |   |                               |                                |                               |
|                               | Terbala 5th Extension HPP   | 0.000                         | 6,750.000                      | 1,704.000                     |
| <b>IsDB</b>                   |   |                               |                                |                               |
|                               | Recostruction & Rehabilitation of 277<br>Flood damage School Building in 10<br>Distric of AJK | 0.000                         | 1,586.000                      | 0.000                         |
| <b>OFID</b>                   |   |                               |                                |                               |
|                               | Golen Gloe Hydro Power Proj   | 0.000                         | 3.700                          | 150.000                       |
| <b>Germany</b>                |   | <b>0.000</b>                  | <b>1,478.000</b>               | <b>288.000</b>                |
|                               | Harpo hydero Power Proj   | 0.000                         | 5.000                          | 2.000                         |
|                               | Warsak HPP ( Rehab:Phase-2)   | 0.000                         | 1,215.000                      | 50.000                        |
|                               | Keyal Khwar Poewer hyderopower proj   | 0.000                         | 258.000                        | 236.000                       |
| <b>IBRD</b>                   |   |                               |                                |                               |
|                               | Terbala 5th Extension HPP   | 0.000                         | 2,988.000                      | 0.000                         |
| <b>JAPAN</b>                  |   |                               |                                |                               |
|                               | Covid-19 Emergency ICT  | 0.000                         | 0.000                          | 500.000                       |
| <b>EIB</b>                    |   |                               |                                |                               |
|                               | Warsak HPP ( Rehab:Phase-2)   | 0.000                         | 545.000                        | 295.000                       |
|                               | <b>Total Loans for Federal Projects</b>   | <b>20,096.104</b>             | <b>38,620.189</b>              | <b>13,328.810</b>             |

**A. Project Loans for PSDP  
Loans for Autonomous Bodies**

(Rs. In Million)

| Lending Country/ Agency                                    | Project   | Budget Estimate 2021-22 | Revised Estimate 2021-22 | Budget Estimate 2022-23 |
|--|---|-------------------------|--------------------------|-------------------------|
| <b>(i) WATER &amp; POWER DEVELOPMENT AUTHORITY (POWER)</b> |   |                         |                          |                         |
| <b>ADB</b>   |   | <b>0.000</b>            | <b>22,955.400</b>        | <b>7,535.260</b>        |
|  | Thermal For Installation of New Coal Fired Power Plant having Capacity 2x660 MW at Jamshoro.            | 0.000                   | 19,250.000               | 4,085.260               |
|  | 500 KV Faisalabad New (2*750)(Now 500 Kv Faisalabad west  | 0.000                   | 600.000                  | 250.000                 |
|  | i. 200kv Jauharabad G/S (ii) 500 KV Lahore North (iii) 500 KV Maria St.                                 | 0.000                   | 3,100.000                | 1,300.000               |
|  | i. DI Khan Zhob T/L and Zhob S/S (ii) 220 KV Mirpur khas (iii) Guddu-Sibbi T/L (iv) upgradation of NTDC | 0.000                   | 5.400                    | 1,900.000               |
| <b>OPEC</b>  |   | <b>32.000</b>           | <b>0.000</b>             | <b>0.000</b>            |
|  | Golan Gol HPP   | 32.000                  |                          |                         |
|  | Neelum Jhelum HPP   |                         |                          |                         |
| <b>GERMANY</b>   |   | <b>734.000</b>          | <b>0.000</b>             | <b>5.000</b>            |
|  | 220 KV Grid station Ghazi Road  |                         | 0.000                    | 5.000                   |
|  | Establishment of Pakistan Glacier   | 70.000                  | 0.000                    | 0.000                   |
|  | Keyal Khawar HPP  | 214.000                 | 0.000                    | 0.000                   |
|  | Keyal Khawar HPP  | 450.000                 | 0.000                    | 0.000                   |
| <b>KUWAIT</b>  |   | <b>201.000</b>          | <b>0.000</b>             | <b>0.000</b>            |
|  | Golan Goal HPP.   | 201.000                 | 0.000                    | 0.000                   |
| <b>IDA</b>   |   | <b>3,950.000</b>        | <b>510.000</b>           | <b>3,000.000</b>        |
|  | Addl. Finance for CASA  | 0.000                   | 500.000                  | 350.000                 |
|  | CASA 1000   | 800.000                 | 10.000                   | 350.000                 |
|  | Dargai HPP  | 3,150.000               |                          |                         |
|  | Electricity Distribution Efficiency Impro.  | 0.000                   | 0.000                    | 2,300.000               |
| <b>SAUDI ARABIA</b>  |   | <b>64.000</b>           | <b>0.000</b>             | <b>0.000</b>            |
|  | Neelum Jhelum HPP (11/506)  |                         |                          |                         |
|  | Golan Gol HPP-Additional (14/609)   | 64.000                  | 0.000                    | 0.000                   |

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(Rs. In Million)

| Lending Country/ Agency | Project  | Budget Estimate 2021-22 | Revised Estimate 2021-22 | Budget Estimate 2022-23 |
|-------------------------|--|-------------------------|--------------------------|-------------------------|
| <b>FRANCE</b>           |  | <b>1,012.000</b>        | <b>0.000</b>             | <b>54.170</b>           |
|                         | Rehabilitation of Mangla Hydropower Project.   | 540.000                 | 0.000                    | 0.000                   |
|                         | Warsak Hydropower Project-II   | 200.000                 | 0.000                    | 0.000                   |
|                         | Dargai HPP   | 50.000                  | 0.000                    | 0.000                   |
|                         | Dargai HPP   | 20.000                  | 0.000                    | 0.000                   |
|                         | AFD Support to PPIB for Tariff Bas Bidding & Review of Feasibility Study.  | 0.000                   | 0.000                    | 54.170                  |
|                         | Warsak Hydropower Project-II   | 103.000                 | 0.000                    | 0.000                   |
|                         | 34.5 MW Harpo.HPP Skardu (Co.Financing KFW)  | 10.000                  | 0.000                    | 0.000                   |
|                         | Chitral Hydel Power Station Capacity Enhancement from 1 MW to 5 MW   | 89.000                  | 0.000                    | 0.000                   |
| <b>IBRD</b>             |  | <b>3,254.000</b>        | <b>3,950.000</b>         | <b>0.000</b>            |
|                         | Terbela 5th Extension HPP.   | 3,254.000               | 0.000                    | 0.000                   |
|                         | Addl. Finance Dasu Hydro (Solar)   | 0.000                   | 3,950.000                | 0.000                   |
| <b>AIIB</b>             |  | <b>1,394.000</b>        | <b>0.000</b>             | <b>0.000</b>            |
|                         | Tarbela 5th Exten. HPP (1410 MW) Sawabi  | 1,394.000               | 0.000                    | 0.000                   |
| <b>IsDB</b>             |  | <b>0.000</b>            | <b>2,000.000</b>         | <b>350.000</b>          |
|                         | Electricity Trans and Trade Pro (CASA)   | 0.000                   | 2,000.000                | 350.000                 |
| <b>JAPAN</b>            |  | <b>0.000</b>            | <b>200.000</b>           | <b>100.000</b>          |
|                         | 2nd Source of Supply 200KVI/Abad University S/S (Now 220 KV Transmission System Network Reinforcement in Islamabad & Burhan) | 0.000                   | 200.000                  | 100.000                 |
| <b>EIB</b>              |  | <b>137.000</b>          | <b>0.000</b>             | <b>0.000</b>            |
|                         | Warsak HPP Rehabilitation Phase-II.  | 137.000                 | 0.000                    | 0.000                   |
|                         | Keyal Khwar HPP.   |                         |                          |                         |
|                         | <b>Total-Loans for WAPDA(Power)</b>  | <b>10,778.000</b>       | <b>29,615.400</b>        | <b>11,044.430</b>       |
| <b>(ii) NTDC</b>        |  |                         |                          |                         |
| <b>JAPAN</b>            |  | <b>670.000</b>          | <b>500.000</b>           | <b>0.000</b>            |
|                         | 2nd Source Supply 200KV Abad University S/S  | 670.000                 | 500.000                  | 0.000                   |

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(Rs. In Million)

| Lending Country/ Agency       | Project   | Budget Estimate 2021-22 | Revised Estimate 2021-22 | Budget Estimate 2022-23 |
|-------------------------------|---|-------------------------|--------------------------|-------------------------|
| <b>ADB</b>                    |   | <b>17,150.000</b>       | <b>150.000</b>           | <b>1,109.000</b>        |
|                               | 500/220 kv Sialkot Sub-Station (NTDC)   | 0.000                   | 0.000                    | 100.000                 |
|                               | Jamshoro Power Generation Project   | 17,000.000              | 0.000                    | 0.000                   |
|                               | 220KV Head Faqiran G/S alongwith allied T/L   | 0.000                   | 0.000                    | 5.000                   |
|                               | 220KV Mastung G/S alongwith allied T/L  | 0.000                   | 0.000                    | 2.000                   |
|                               | 500 KV Vehari Grid Station  | 150.000                 | 0.000                    | 100.000                 |
|                               | 220 KV Dharki Rahimyar Khan Bahawalpur (NTDC)   | 0.000                   | 0.000                    | 2.000                   |
|                               | Installation of Pilot Battery Energy Storage System at 220 KV Jhimpir                     | 0.000                   | 0.000                    | 150.000                 |
|                               | Evacuation of Power from Suki Kinari Kohala, Mahal HPPs (NTDC)                            | 0.000                   | 0.000                    | 600.000                 |
|                               | 220 KV Arif Wala Sub Station  | 0.000                   | 0.000                    | 100.000                 |
|                               | 2nd Power Trans. Enh. Invest  | 0.000                   | 150.000                  | 0.000                   |
|                               | Improvement & Upgration of Protection System to avoid the Frequent Tripping in South Area | 0.000                   | 0.000                    | 50.000                  |
| <b>GERMANY</b>                |   | <b>160.000</b>          | <b>50.000</b>            | <b>110.000</b>          |
|                               | 220KV G/S Ghazi Road  | <b>10.000</b>           | <b>0.000</b>             | <b>0.000</b>            |
|                               | Evacuation of Power from 500 MW Wind Power Plants Jhimpir Clusters.                       | 0.000                   | 50.000                   | 100.000                 |
|                               | 500 KV Chakwal Grid Station alongwith Allied Transmission Lines                           | 150.000                 | 0.000                    | 10.000                  |
| <b>IDA</b>                    |   | <b>6,000.000</b>        | <b>4,725.000</b>         | <b>1,500.000</b>        |
|                               | Evacuation of power from 2160MW Dasu HPP Stage-I  | 4,000.000               | 4,375.000                | 1,500.000               |
|                               | Dasu Transmission Lines   | 2,000.000               | 350.000                  | 0.000                   |
| <b>IBRD</b>                   |   | <b>10,282.000</b>       | <b>4,890.000</b>         | <b>5,455.000</b>        |
|                               | Evacuation of Power from Tarbella 5th capacity of NTDC System.                            | 1,782.000               | 350.000                  | 3,000.000               |
|                               | 500 KV Islamabad West   | 900.000                 | 4,540.000                | 1,600.000               |
|                               | 220 KV Mustung Grid Station alongwith   | 5,000.000               | 0.000                    | 650.000                 |
|                               | Conversion from 220-KV AIS Grid   | 1,500.000               | 0.000                    | 0.000                   |
|                               | 220-KV Jamrud G/S alongwith Allied T/Ls   | 500.000                 | 0.000                    | 5.000                   |
|                               | T/Ls  | 100.000                 | 0.000                    | 0.000                   |
|                               | National Transmission Project. Moder. 1   | 500.000                 | 0.000                    | 200.000                 |
| <b>AIIB</b>                   |   |                         |                          |                         |
|                               | 220KV Head Faqiran G/S alongwith T/L  | <b>0.000</b>            | <b>0.000</b>             | <b>5.000</b>            |
| <b>Total:- Loans for NTDC</b> |   | <b>34,262.000</b>       | <b>10,315.000</b>        | <b>8,179.000</b>        |

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(Rs. In Million)

| Lending Country/ Agency       | Project  | Budget Estimate 2021-22 | Revised Estimate 2021-22 | Budget Estimate 2022-23 |
|-------------------------------|--|-------------------------|--------------------------|-------------------------|
| <b>(iii) PPMC</b>             |  |                         |                          |                         |
| <b>IDA</b>                    | Electricity Distribution efficiency Improvement Project (MAPCO)  | 0.000                   | 0.000                    | 50.000                  |
| <b>ADB</b>                    |  | <b>5,885.000</b>        | <b>2,981.990</b>         | <b>1,500.000</b>        |
|                               | Jamshoro Power Generation Project  | 0.000                   | 0.530                    | 0.000                   |
|                               | Jamshoro Power Generation Project  | 0.000                   | 731.500                  | 0.000                   |
|                               | Zohob Transmission Line  | 1,500.000               | 0.000                    | 0.000                   |
|                               | MFF-II: Power Distribution Enhancement Investment Program Tranche-1 (Advance Metering Project for LESCO) | 50.000                  | 49.960                   | 0.000                   |
|                               | Wind Power Plan  | 25.000                  | 0.000                    | 0.000                   |
|                               | MFF-II: Power Distribution Enhancement Investment Program SC (Advance Metering Project for IESCO)        | 10.000                  | 0.000                    | 1,500.000               |
|                               | MFF-II: Power Distribution Enhancement Investment Program SC (Advance Metering Project for IESCO)        | 0.000                   | 2,200.000                | 0.000                   |
|                               | 500-KV Lahore, North   | 1,000.000               | 0.000                    | 0.000                   |
|                               | Evacuation of Power from Suki Kinari, Kohala, Mahal HPPs (500 KV Maira Switching Station)                | 50.000                  | 0.000                    | 0.000                   |
|                               | 200-KV Jauarabad G/S alongwith allied T/Ls   | 250.000                 | 0.000                    | 0.000                   |
|                               | 220KV Mirpurkhas G/S   | 900.000                 | 0.000                    | 0.000                   |
|                               | Transmission Line for Improvement of Supply System   | 900.000                 | 0.000                    | 0.000                   |
|                               | Telecommunication & SCADA  | 1,200.000               | 0.000                    | 0.000                   |
| <b>Total:- Loans for PPMC</b> |  | <b>5,885.000</b>        | <b>2,981.990</b>         | <b>1,550.000</b>        |

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(Rs. In Million)

| Lending Country/ Agency                | Project  | Budget Estimate 2021-22 | Revised Estimate 2021-22 | Budget Estimate 2022-23 |
|--|--|-------------------------|--------------------------|-------------------------|
| <b>(iv) NATIONAL HIGHWAY AUTHORITY</b> |  |                         |                          |                         |
| <b>ADB</b>                             |  | <b>10,550.000</b>       | <b>4,555.140</b>         | <b>10,500.000</b>       |
|  | Motorway M-4 Gojra Shorkot Section   | 0.000                   | 530.140                  | 0.000                   |
|  | D.G Khan - D.I Khan (N-55) -245 Km CARREC Corridor).   | 1,000.000               | 0.000                    | 1,000.000               |
|  | CARREC-DIP -Project  | 3,500.000               | 1,750.000                | 4,000.000               |
|  | Construction additional Carriage Way Shakarpur-Rajanpur Section N-55.  | 4,000.000               | 0.000                    | 3,500.000               |
|  | Post-Flood National Highways Rehabilitation of National Highways due to unprecedented rains & flash Floods 2010 (Revised)      | 1,800.000               | 2,275.000                | 1,000.000               |
|  | Construction of Rajanpur-DG Khan as a Fourlane Highway   | 250.000                 | 0.000                    | 1,000.000               |
| <b>CHINA</b>                           |  | <b>2,500.000</b>        | <b>18,000.000</b>        | <b>6,500.000</b>        |
|  | Dualization of Yarik-Mughalkot-Zhob Section of N-50 (210 km) CPEC Western Alignment including Zhob Bypass and Land Acquisition | 600.000                 | 0.000                    | 3,000.000               |
|  | Havelian to Thakot KKH Phase-II  | 1,000.000               | 2,000.000                | 500.000                 |
|  | Multan- Sukkur Section (387 km) Credit Financing (90:10) (PKM)   | 900.000                 | 16,000.000               | 3,000.000               |
| <b>JAPAN</b>                           |  | <b>700.000</b>          | <b>400.000</b>           | <b>0.000</b>            |
|  | East West Road =Rakhi-Gaj-Bewata.  | 700.000                 | 400.000                  | 0.000                   |
| <b>KOREA</b>                           |  | <b>850.000</b>          | <b>210.000</b>           | <b>1,500.000</b>        |
|  | Construction of Malakand Tunnel on N-45  | 200.000                 | 0.000                    | 500.000                 |
|  | Improvement & widening of Chakdara Chitral Section N-45 (141Km)  | 650.000                 | 210.000                  | 1,000.000               |
| <b>IDA</b>                             |  | <b>7,541.528</b>        | <b>350.000</b>           | <b>2,000.000</b>        |
|  | Khyber Pass Eco. Corridor  | 7,541.528               | 350.000                  | 2,000.000               |
| <b>SAUDIA ARABIA</b>                   |  | <b>50.000</b>           | <b>0.000</b>             | <b>2,000.000</b>        |
|  | Construction of Highway from Athmuqam to Taobutt including two tunnels in Neelum Valley  | 50.000                  | 0.000                    | 1,000.000               |
|  | Construction of Muzaffarabad Mansehra Road.  | 0.000                   | 0.000                    | 1,000.000               |
| <b>AIIB</b>                            |  | <b>0.000</b>            | <b>0.000</b>             | <b>0.000</b>            |
|  | Motorway M-4 Shorkot Khanewal Section  | 0.000                   |                          |                         |
|  | <b>Total-Loans for NHA</b>   | <b>22,191.528</b>       | <b>23,515.140</b>        | <b>22,500.000</b>       |
|  | <b>Total-Loans for Autonomous Bodies</b>   | <b>73,116.528</b>       | <b>66,427.530</b>        | <b>43,273.430</b>       |
|  | <b>WAPDA</b>   | <b>10,778.000</b>       | <b>29,615.400</b>        | <b>11,044.430</b>       |
|  | <b>NTDC</b>  | <b>34,262.000</b>       | <b>10,315.000</b>        | <b>8,179.000</b>        |
|  | <b>PPMC</b>  | <b>5,885.000</b>        | <b>2,981.990</b>         | <b>1,550.000</b>        |
|  | <b>NHA</b>   | <b>22,191.528</b>       | <b>23,515.140</b>        | <b>22,500.000</b>       |

**A. Project Loans for PSDP  
Loans for Provinces**

(Rs. In Million)

| Lending Country/ Agency | Project  | Budget Estimate 2021-22 | Revised Estimate 2021-22 | Budget Estimate 2022-23 |
|-------------------------|--|-------------------------|--------------------------|-------------------------|
|                         | <b>(i) PUNJAB</b>                                    |                         |                          |                         |
| <b>IDA</b>              |  | <b>11,789.874</b>       | <b>11,094.650</b>        | <b>14,435.020</b>       |
|                         | Disaster & climate resilience Multi Sector Projects  | 4,269.834               | 5,356.400                | 0.000                   |
|                         | Drought Mitigation & Climate Resilience Project,     | 0.000                   | 0.000                    | 186.000                 |
|                         | Punjab Urban Land system Enhancement Project.        | 0.000                   | 0.000                    | 930.000                 |
|                         | Punjab Tourism for Economic Growth Project           | 2,430.000               | 1,750.000                | 2,840.000               |
|                         | Punjab Urban Land Record GRADES                      | 0.000                   | 0.000                    | 3,720.000               |
|                         | Punjab Human Capital Investment Project.             | 5,090.040               | 3,900.750                | 4,618.380               |
|                         | Punjab Rural Sustainable water supply                | 0.000                   | 87.500                   | 2,140.640               |
| <b>ADB</b>              |  | <b>24,916.866</b>       | <b>14,766.099</b>        | <b>35,734.788</b>       |
|                         | Trimmu & Punjnand Improvement Project                | 1,500.000               | 1,800.000                | 1,175.000               |
|                         | Construction of Jalalpur Irrigation Project          | 5,483.000               | 3,797.500                | 5,952.000               |
|                         | Trimmu & Punjnand Improvement Project                | 1,050.000               | 700.000                  | 1,325.000               |
|                         | Punjab Water Reso.Mana. Project                      | 0.000                   | 143.849                  | 260.408                 |
|                         | Enhancing PPPs in Pakistan (Punjab)                  | 1,286.280               | 1,557.500                | 5,449.800               |
|                         | Project Readiness Financing for Punjab               | 280.000                 | 0.000                    | 0.000                   |
|                         | Punjab ural Development Projects                     | 991.440                 | 329.000                  | 805.380                 |
|                         | Improving workforece readiness in Punjab             | 16.200                  | 0.000                    | 0.000                   |
|                         | Punjab Agriculture Markets Development Projects.     | 4,860.000               | 0.000                    | 0.000                   |
|                         | Punjab Agriculture Roads Improvements Programme      | 810.000                 | 0.000                    | 9,300.000               |
|                         | Greater Thal Canal Project                           | 1,957.446               | 0.000                    | 2,827.200               |
|                         | Punjab Intermediate Improvement Investment Programme | 6,682.500               | 6,438.250                | 8,640.000               |

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(Rs. In Million)

| Lending Country/ Agency | Project  | Budget Estimate 2021-22 | Revised Estimate 2021-22 | Budget Estimate 2022-23 |
|-------------------------|--|-------------------------|--------------------------|-------------------------|
| <b>IBRD</b>             |  | <b>5,224.500</b>        | <b>4,900.000</b>         | <b>558.000</b>          |
|                         | Punjab Irrigated Agriculture Productivity Improvement (Additional Financing) | 5,224.500               | 4,900.000                | 0.000                   |
|                         | Punjab Resilience & Inclusive Agri. Transformation                           | 0.000                   | 0.000                    | 186.000                 |
|                         | Punjab RES IMP&DIGI EFF(PRIDE)   | 0.000                   | 0.000                    | 372.000                 |
| <b>IFAD</b>             |  | <b>2,880.000</b>        | <b>2,262.840</b>         | <b>2,950.050</b>        |
|                         | Southern Punjab Poverty Alleviation Project                                  | 2,560.000               | 1,956.150                | 2,625.050               |
|                         | Rural Employment & Agriculture Promotion                                     | 0.000                   | 0.000                    | 325.000                 |
|                         | Southern Punjab Poverty Alleviation Project                                  | 320.000                 | 306.690                  | 0.000                   |
| <b>CHINA</b>            |  | <b>0.000</b>            | <b>13,978.870</b>        | <b>0.000</b>            |
|                         | Orange Line in Lahore Project.(34377)  | 0.000                   | 13,978.870               | 0.000                   |
| <b>France</b>           |  | <b>991.784</b>          | <b>87.850</b>            | <b>1,648.890</b>        |
|                         | Extension of Water Resources, Faisalabad City face-II                        | 343.784                 | 87.850                   | 1,395.000               |
|                         | Heritage & Urban Regenration in Walled city of Lahore.                       | 648.000                 | 0.000                    | 253.890                 |
| <b>AIIB</b>             |  | <b>2,000.000</b>        | <b>0.000</b>             | <b>2.000</b>            |
|                         | Sewerage Scheme for Lorech Colony to Ghulshan-e-Ravi                         | 1,000.000               | 0.000                    | 1.000                   |
|                         | Construction of Surface water treatment plant at BRBD                        | 1,000.000               | 0.000                    | 1.000                   |
| <b>DANIDA</b>           |  |                         |                          |                         |
|                         | Construction of Eastern Wast Waster Treatment Plant at Faisalabad City       | 0.000                   | 0.000                    | 853.740                 |
|                         | <b>Total-Loans for Punjab</b>  | <b>47,803.024</b>       | <b>47,090.309</b>        | <b>56,182.488</b>       |

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(Rs. In Million)

| Lending Country/ Agency | Project  | Budget Estimate 2021-22 | Revised Estimate 2021-22 | Budget Estimate 2022-23 |
|-------------------------|--|-------------------------|--------------------------|-------------------------|
|                         | <b>(ii) SINDH</b>  |                         |                          |                         |
| <b>IDA</b>              |  | <b>20,719.147</b>       | <b>25,969.500</b>        | <b>36,534.000</b>       |
|                         | Sindh Resilience Project (Irrigation Component)                      | 1,000.000               | 13,640.750               | 9,855.000               |
|                         | Sindh Irrigated Agriculture Productivity Enhancement Project         | 1,935.660               | 2,768.150                | 50.000                  |
|                         | Sindh Barrages Improvement Project                                   | 3,710.000               | 1,629.330                | 0.000                   |
|                         | Sindh Resilience Project   | 1,203.940               | 2,904.540                | 4,787.000               |
|                         | Karachi Neighbourhoods Improvement Project                           | 3,673.550               | 3,033.760                | 6,492.000               |
|                         | Sindh Solar Energy Project   | 4,500.000               | 860.980                  | 4,600.000               |
|                         | Karachi Water & Sewerage Services Improvement Project                | 1,958.862               | 834.240                  | 1,750.000               |
|                         | Sakkhar Barrages Additional Financing                                | 2,737.135               | 297.750                  | 9,000.000               |
| <b>IBRD</b>             |  | <b>11,104.110</b>       | <b>9,748.130</b>         | <b>18,541.220</b>       |
|                         | Karachi Mobility Project   | 4,640.000               | 300.000                  | 5,000.000               |
|                         | Competitive and Livable City of Karachi (CLICK)                      | 5,664.110               | 9,212.660                | 11,586.040              |
|                         | Solid Waste Emergency Efficiency Project                             | 800.000                 | 235.470                  | 1,955.180               |
| <b>ADB</b>              |  | <b>22,616.810</b>       | <b>3,720.260</b>         | <b>15,018.000</b>       |
|                         | Karachi Sustainable Bus Rapid Transit Project.                       | 9,743.365               | 2,000.000                | 4,954.000               |
|                         | Sindh Province Road Improvement Project                              | 50.000                  | 904.320                  | 0.000                   |
|                         | Enhan.Public Private Partnership in Sindh                            | 10,313.685              | 727.940                  | 8,000.000               |
|                         | Sindh Secondary Education Improvement Project.                       | 2,509.760               | 88.000                   | 2,064.000               |
| <b>KOREA</b>            |  | <b>2,704.800</b>        | <b>1,686.970</b>         | <b>2,321.810</b>        |
|                         | Establishment of children Hospital Sukkur                            | 2,704.800               | 1,686.970                | 2,321.810               |
| <b>AIIB</b>             |  | <b>5,064.708</b>        | <b>834.240</b>           | <b>1,750.000</b>        |
|                         | Karach Water & Sewerage Services Improvement Project (WB Co-Finance) | 1,958.862               | 834.240                  | 1,750.000               |
|                         | Karachi Bus Rapid Transit Facility                                   | 3,105.846               | 0.000                    | 0.000                   |
| <b>France</b>           |  | <b>3,105.846</b>        | <b>597.000</b>           | <b>3,628.000</b>        |
|                         | Karachi Bus Rapid Transit Facility                                   | 3,105.846               | 597.000                  | 3,628.000               |
|                         | <b>Total-Loans for Sindh</b>   | <b>65,315.421</b>       | <b>42,556.100</b>        | <b>77,793.030</b>       |

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(Rs. In Million)

| Lending Country/ Agency | Project  | Budget Estimate 2021-22 | Revised Estimate 2021-22 | Budget Estimate 2022-23 |
|-------------------------|--|-------------------------|--------------------------|-------------------------|
|                         | <b>(iii) KHYBER PAKHTUNKHWA</b>  |                         |                          |                         |
| <b>ADB</b>              |  | <b>25,619.716</b>       | <b>17,460.360</b>        | <b>20,956.800</b>       |
|                         | FATA Water Resource Dev. Project   | 0.000                   | 875.000                  | 1,287.000               |
|                         | Peshawar Bus Rapid-Terminal  | 6,311.596               | 962.500                  | 911.400                 |
|                         | Balakot HPP (300 Mw) District  |                         |                          |                         |
|                         | Mansehra   | 5,000.000               | 9,900.350                | 5,000.000               |
|                         | Provincial Roads Rehabilitation Project  | 5,000.000               | 1,120.000                | 5,280.000               |
|                         | Access to Clean Energy (MHP)   | 2,100.000               | 0.000                    | -                       |
|                         | Detailed Design and Const. of Pehur  |                         |                          |                         |
|                         | High Level Canal Extension District  |                         |                          |                         |
|                         | Swabi  | 1,421.000               | 1,225.000                | 1,500.000               |
|                         | KP Intermediate Cities Improv. Project-Phase-II                                  | 787.120                 | 0.010                    | 500.000                 |
|                         | KP Intermediate Cities Improv. Pproject (PRF-I)                                  | 0.000                   | 262.500                  | 280.000                 |
|                         | KPK Rural Roads Dev. Project   | 0.000                   | 0.000                    | 2,000.000               |
|                         | KPK Roads Improvement Project  | 0.000                   | 52.500                   | 167.400                 |
|                         | KP Provincial Roads Improvement Project (Additional Financing)                   | 5,000.000               | 3,062.500                | 4,031.000               |
| <b>JAPAN</b>            |  | <b>3,189.220</b>        | <b>0.000</b>             | <b>100.000</b>          |
|                         | KP Emergency Road Rehabilitation Project.  | 109.220                 | 0.000                    | 0.000                   |
|                         | KP Rural Roads Improvement & Rehabilitation Project-II                           | 3,080.000               | 0.000                    | 100.000                 |
| <b>IDA</b>              |  | <b>10,491.346</b>       | <b>7,970.460</b>         | <b>15,893.800</b>       |
|                         | KP Irrigated Agriculture Improvement Project                                     | 4,109.336               | 4,037.000                | 3,393.800               |
|                         | Preparation Advance Facility of World Bank proposed KPK Hydro Power Dev. Project | 300.000                 | 0.000                    | 0.000                   |
|                         | KP Urban Management  | 0.000                   |                          |                         |
|                         | KP Human Capital Project   | 1,500.000               | 500.000                  | 2,700.000               |
|                         | KP Renewable Energy Project  | 1,632.000               | 0.460                    | 0.000                   |
|                         | Integrated Tourism Area Development Program                                      | 1,050.000               | 3,000.000                | 4,500.000               |
|                         | National Health Support Programme  | 0.000                   | 0.000                    | 1,000.000               |
|                         | Khyber Pass Economic Corridor Project  | 0.000                   | 352.000                  | 800.000                 |
|                         | Kyber Pakhtunkhwa Cities Digital Transformation Centres                          | 0.010                   | 0.000                    | 0.000                   |
|                         | KPK Rural Accessibility Project  | 0.000                   | 0.000                    | 1,500.000               |
|                         | Refugees & Host Communities under IDA-18-Regional Sub Window                     | 1,900.000               | 81.000                   | 2,000.000               |

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(Rs. In Million)

| Lending Country/ Agency | Project   | Budget Estimate 2021-22   | Revised Estimate 2021-22  | Budget Estimate 2022-23   |
|-------------------------|---|---------------------------|---------------------------|---------------------------|
| <b>SAUDI ARABIA</b>     |   | <b>480.000</b>            | <b>480.000</b>            | <b>1,586.000</b>          |
|                         | Construction of Infrastructure Malakand Region Project                    | 480.000                   | 480.000                   | 1,586.000                 |
| <b>GERMANY</b>          |   | <b>500.000</b>            | <b>0.000</b>              | <b>0.000</b>              |
|                         | Land fill and STP sites for KPCIP WSSC's                                  | 500.000                   | 0.000                     | 0.000                     |
| <b>IBRD</b>             | Development   | <b>1,032.000</b>          | <b>750.000</b>            | <b>3,085.000</b>          |
|                         |   | 1,032.000                 | 750.000                   | 3,085.000                 |
| <b>CHINA</b>            |   | <b>400.000</b>            | <b>500.000</b>            | <b>1,110.000</b>          |
|                         | Reconstruction / Rehabilitation of fully damaged schools in Bara District | 400.000                   | 500.000                   | 1,110.000                 |
| <b>ITALY</b>            |   | <b>100.000</b>            | <b>20.000</b>             | <b>250.000</b>            |
|                         | Promotion of Olive in Khyber Pakhtunkhwa                                  | 100.000                   | 0.000                     | 0.000                     |
|                         | Establishment of Heritage Field Schools in KPK                            | 0.000                     | 20.000                    | 250.000                   |
| <b>FRANCE</b>           |   |                           |                           |                           |
|                         | Peshawar Sustainable Bus Rapid  | 0.000                     | 7,715.500                 | 5,961.600                 |
| <b>AIIB</b>             |   | <b>0.000</b>              | <b>350.000</b>            | <b>13,811.000</b>         |
|                         | KP Cities Improvement Project   | 0.000                     | 350.000                   | 5,811.000                 |
|                         | Balakot Hydropower Dev. Project.  | 0.000                     | 0.000                     | 8,000.000                 |
| <b>IFAD</b>             |   |                           |                           |                           |
|                         | Rural Economic Transformation Project                                     | 0.000                     | 0.000                     | 500.000                   |
|                         | <b>Total-Loans for Khyber Pakhtunkhwa</b>                                 | <b><u>41,812.282</u></b>  | <b><u>35,246.320</u></b>  | <b><u>63,254.200</u></b>  |
|                         | <b>(iv) BALOCHISTAN</b>   |                           |                           |                           |
| <b>IDA</b>              |   | <b>9,000.000</b>          | <b>6,993.800</b>          | <b>7,220.620</b>          |
|                         | Balochistan Integrated Water Resource Project                             | 7,000.000                 | 6,507.600                 | 5,220.000                 |
|                         | Balochistan Human Capital Project   | 2,000.000                 | 486.200                   | 2,000.620                 |
| <b>IFAD</b>             |   | <b>800.000</b>            | <b>255.801</b>            | <b>1,764.402</b>          |
|                         | Gawadar Labella Livelihood Project  | 800.000                   | 255.801                   | 1,764.402                 |
| <b>ADB</b>              |   | <b>1,500.000</b>          | <b>2,275.000</b>          | <b>3,720.000</b>          |
|                         | Water resource management project   | 1,500.000                 | 2,275.000                 | 3,720.000                 |
|                         | <b>Total-Loans for Balochistan</b>  | <b><u>11,300.000</u></b>  | <b><u>9,524.601</u></b>   | <b><u>12,705.022</u></b>  |
|                         | <b>Total-Loans for Provinces</b>  | <b><u>166,230.727</u></b> | <b><u>134,417.330</u></b> | <b><u>209,934.740</u></b> |
|                         | Punjab  | 47,803.024                | 47,090.309                | 56,182.488                |
|                         | Sindh   | 65,315.421                | 42,556.100                | 77,793.030                |
|                         | Khyber Pakhtunkhwa  | 41,812.282                | 35,246.320                | 63,254.200                |
|                         | Balochistan   | 11,300.000                | 9,524.601                 | 12,705.022                |
|                         | <b>Total-Project Loans</b>  | <b><u>259,443.359</u></b> | <b><u>239,465.049</u></b> | <b><u>266,536.980</u></b> |
|                         | Federal Projects  | 20,096.104                | 38,620.189                | 13,328.810                |
|                         | Autonomous Bodies   | 73,116.528                | 66,427.530                | 43,273.430                |
|                         | Provinces   | 166,230.727               | 134,417.330               | 209,934.740               |

**A. Projects Grants for PSDP  
Grants for Federal Projects**

(Rs. In Million)

| <b>Lending<br/>Country/<br/>Agency</b> | <b>Project</b>  | <b>Budget<br/>Estimate<br/>2021-22</b> | <b>Revised<br/>Estimate<br/>2021-22</b> | <b>Budget<br/>Estimate<br/>2022-23</b> |
|--|---|--|---|--|
| <b>FEDERAL PROJECTS</b>                |   |  |   |  |
| <b>USA</b>                             |   | <b>669.610</b>                         | <b>7,347.770</b>                        | <b>2,114.080</b>                       |
|  | US-Need Based Merit Scholarships for Pakistani University Students Programme (Phase-II)                   | 250.000                                | 0.000                                   | 0.000                                  |
|  | Mohmand Area Development Project Strengthening of Health Services   | 0.000                                  | 56.000                                  | 56.580                                 |
|  | US-Need Base Merit Scholarship for pakistani university students  | 0.000                                  | 253.870                                 | 250.000                                |
|  | Mangla Refurbishment & Upgration Bajaur Area Development Project Strengthening of Health Services Academy | 92.000                                 | 0.000                                   | 0.000                                  |
|  | Rennovation & Construction of Offices, Women Barracks and Multipurpose Training Rooms.                    | 127.610                                | 56.100                                  | 107.500                                |
|  | Gomal Zam Dam Irrigation Kurram Tangi Dam-I (Katu Weir)   | 200.000                                | 4,498.800                               | 500.000                                |
| <b>GERMANY</b>                         |   | <b>50.000</b>                          | <b>59.990</b>                           | <b>120.000</b>                         |
|  | Social health Protection (P-II)   | 0.000                                  | 4.480                                   | 100.000                                |
|  | Social health Protection (GB)   | 0.000                                  | 5.510                                   | 0.000                                  |
|  | Safe Blood transfusion Program Ph-II.   | 50.000                                 | 50.000                                  | 20.000                                 |
| <b>SAUDI ARABIA</b>                    |   | <b>500.000</b>                         | <b>666.700</b>                          | <b>50.000</b>                          |
|  | Reconstruction Projects in Education Governance and health  | 0.000                                  | 666.700                                 | 0.000                                  |
|  | Islamabad General Hospital at Tarlai, ICT Islamabad   | 500.000                                | 0.000                                   | 50.000                                 |
|  | Islamabad General Hospital at Tarlai, ICT Islamabad   |  |   |  |
| <b>JAPAN</b>                           |   | <b>3,722.650</b>                       | <b>2,178.520</b>                        | <b>303.530</b>                         |
|  | Installation of Weather Surveillance RADAR in Karachi   | 235.000                                | 0.000                                   | 0.000                                  |
|  | Installation of Weather Surveillance RADAR in Multan  | 515.000                                | 0.000                                   | 5.000                                  |
|  | Installation of Weather Surveillance RADAR in Sukkur.   | 350.000                                | 101.520                                 | 5.000                                  |
|  | The Project for the Extension of Initiative Care Centre at PIMS   | 2,077.000                              | 2,077.000                               | 0.000                                  |
|  | Establishment of Business Park at Korangi Fish Harbour  | 281.050                                | 0.000                                   | 245.860                                |
|  | Establishment of Cold Stroage & Freezing Tunnesl.   | 170.100                                | 0.000                                   | 41.930                                 |
|  | Modification of Auction Hall  | 94.500                                 | 0.000                                   | 5.740                                  |

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(Rs. In Million)

| Lending Country/ Agency | Project  | Budget Estimate 2021-22 | Revised Estimate 2021-22 | Budget Estimate 2022-23 |
|-------------------------|--|-------------------------|--------------------------|-------------------------|
| <b>ADB</b>              |  | <b>0.000</b>            | <b>0.000</b>             | <b>50.000</b>           |
|                         | Kurram Tangi Intagrated Water Resources Development Project  | 0.000                   | 0.000                    | 50.000                  |
| <b>IsDB</b>             |  | <b>86.108</b>           | <b>25.200</b>            | <b>0.000</b>            |
|                         | Reverse linkage Project between Pakistan Meteorological Deptt. & Marmara Research Centre (MRC). (Turkey-IDB) | 86.108                  | 25.200                   | 0.000                   |
|                         | Basic Education for All  | 0.000                   |                          |                         |
| <b>CHINA</b>            |  | <b>500.000</b>          | <b>0.000</b>             | <b>105.150</b>          |
|                         | New Gawadar International Airport. PTV Terrestrial Digitalization of DTMB through Grant in Aid               | 500.000                 | 0.000                    | 100.000                 |
|                         | Establishment of New Generation Geodetic Datum of Pakistan   | 0.000                   | 0.000                    | 5.150                   |
|                         | Establishment of SINO Pak for Artifical Integance  | 0.000                   | 0.000                    | 0.000                   |
| <b>KOREA</b>            |  | <b>0.000</b>            | <b>0.000</b>             | <b>50.000</b>           |
|                         | Establishment of Pak Korea Nutritution Centre (PKNC) to improve chidi and community nutrition                | 0.000                   | 0.000                    | 50.000                  |
| <b>OMAN</b>             |  | <b>500.000</b>          | <b>0.000</b>             | <b>0.000</b>            |
|                         | New Gawadar International Airport.   | 500.000                 |                          |                         |
| <b>UNICEF</b>           |  |                         |                          |                         |
|                         | Child Labour survey, Islamagad ICT.  | 0.000                   | 0.000                    | 40.000                  |
| <b>FRANCE</b>           |  | <b>0.000</b>            | <b>309.000</b>           | <b>65.000</b>           |
|                         | Warask Rehabilitation HPP  | 0.000                   | 309.000                  | 65.000                  |
|                         | High Impact Skills Boot Camp Islamabad & Karachi.  | 0.000                   | 0.000                    | 0.000                   |
| <b>IDA</b>              |  |                         |                          |                         |
|                         | Response Recovery & Resilience in Education Programme in Post Covid-19                                       | 0.000                   | 1,463.000                | 500.000                 |
|                         | <b>Total-Grants for Federal Projects</b>   | <b>6,028.368</b>        | <b>12,050.180</b>        | <b>3,397.760</b>        |



**A. Projects Grants for PSDP  
Grants for Autonomous Bodies**

(Rs. In Million)

| <b>Lending<br/>Country/<br/>Agency</b> | <b>Project</b>   | <b>Budget<br/>Estimate<br/>2021-22</b> | <b>Revised<br/>Estimate<br/>2021-22</b> | <b>Budget<br/>Estimate<br/>2022-23</b> |
|--|--|--|---|--|
|  | <b>(i) WATER AND POWER DEVELOPMENT<br/>AUTHORITY (POWER)</b>   |  |   |  |
| <b>USA</b>                             |  | <b>232.000</b>                         | <b>369.570</b>                          | <b>0.000</b>                           |
|  | Mangla Refurbishment & Upgradation<br>Project  | 232.000                                | 0.000                                   | 0.000                                  |
|  | Tarbela Dam Rapir and Maintenance  | 0.000                                  | 369.570                                 | 0.000                                  |
|  | <b>Total:- Grants WAPDA (Power):-</b>  | <b>232.000</b>                         | <b>369.570</b>                          | <b>0.000</b>                           |
|  | <b>(ii) PPMC</b>   |  |   |  |
| <b>ADB</b>                             |  |  |   |  |
|  | Sector Power Transmission<br>Enhancement Investment PP-II  | 0.000                                  | 2.710                                   | 0.000                                  |
| <b>FRANCE</b>                          |  |  |   |  |
|  | AFD support to PPIB for Tariff based<br>bidding and review of feasibility studies<br>and capacity building | 27.000                                 | 0.000                                   | 0.000                                  |
| <b>ADB</b>                             |  |  |   |  |
|  | Sector Poweer Transmission<br>Enhancement Investment PP-3  | 0.000                                  | 2.710                                   | 0.000                                  |
|  | <b>Total:- Grants PPMC-</b>  | <b>27.000</b>                          | <b>2.710</b>                            | <b>0.000</b>                           |
|  | <b>Total-Grants for Autonomous Bodies</b>  | <b>259.000</b>                         | <b>372.280</b>                          | <b>0.000</b>                           |
|  | WAPDA(Power)   | 232.000                                | 369.570                                 | 0.000                                  |
|  | PEPCO  | 27.000                                 | 2.710                                   | 0.000                                  |

**A. Project Grants for PSDP**  
**Grants for Provinces**

(Rs. In Million)

| Lending Country/ Agency       | Project  | Budget Estimate 2021-22 | Revised Estimate 2021-22 | Budget Estimate 2022-23 |
|-------------------------------|--|-------------------------|--------------------------|-------------------------|
| <b>(i) PUNJAB</b>             |  |                         |                          |                         |
| <b>ADB</b>                    |  | <b>259.000</b>          | <b>0.000</b>             | <b>0.000</b>            |
|                               | Enhancing Public Private Partnership in Punjab                                     | 259.000                 | 0.000                    | 0.000                   |
| <b>UK</b>                     |  | <b>259.200</b>          | <b>1,795.500</b>         | <b>0.000</b>            |
|                               | Enhancing PPPs in Pakistan (Punjab)  | 259.200                 | 0.000                    | 0.000                   |
|                               | Punjab Education Sector Programm-II  | 0.000                   | 1,795.500                | 0.000                   |
| <b>JAPAN</b>                  |  | <b>202.500</b>          | <b>192.500</b>           | <b>1,357.800</b>        |
|                               | Enhancing PPPs in Pakistan (Punjab)  | 202.500                 | 192.500                  | 1,357.800               |
| <b>IDA</b>                    |  | <b>1,346.544</b>        | <b>0.000</b>             | <b>0.000</b>            |
|                               | National Immunization Support Programme.   | 1,346.544               | 0.000                    | 0.000                   |
| <b>IFAD</b>                   |  | <b>243.972</b>          | <b>259.000</b>           | <b>166.280</b>          |
|                               | Southern Punjab Poverty Alleviation Project.                                       | 243.972                 | 259.000                  | 166.280                 |
| <b>IBRD</b>                   |  |                         |                          |                         |
|                               | National Immunization Support Programme.   | 0.000                   | 1,354.820                | 818.400                 |
| <b>Total- Punjab Grants:-</b> |  | <b>2,311.216</b>        | <b>3,601.820</b>         | <b>2,342.480</b>        |
| <b>(ii) SINDH</b>             |  |                         |                          |                         |
| <b>JAPAN</b>                  |  | <b>100.000</b>          | <b>90.100</b>            | <b>1,332.400</b>        |
|                               | Estt. Of Maternal & Child Health Care Centre at Liaquat University, Jamshoro       | 0.000                   | 40.100                   | 1,232.400               |
|                               | Project for Improvement of Livelihood and well being of female Home Based Workers. | 100.000                 | 50.000                   | 100.000                 |
| <b>USA</b>                    |  | <b>4,703.275</b>        | <b>1,370.270</b>         | <b>2,996.750</b>        |
|                               | Municipal Service Delivery   | 3,000.000               | 700.000                  | 1,228.000               |
|                               | Strengthening of Technical Capacity of Government of Sindh                         | 88.275                  | 82.270                   | 75.580                  |
|                               | Sindh Basic Education Project  | 1,615.000               | 588.000                  | 1,693.170               |
| <b>IDA</b>                    |  | <b>0.000</b>            | <b>0.000</b>             | <b>5,200.000</b>        |
|                               | Sindh human capital Project (SELECT)   | 0.000                   | 0.000                    | 5,200.000               |

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(Rs. In Million)

| Lending Country/ Agency | Project   | Budget Estimate 2021-22 | Revised Estimate 2021-22 | Budget Estimate 2022-23 |
|-------------------------|---|-------------------------|--------------------------|-------------------------|
| <b>AIIB</b>             |   | <b>640.000</b>          | <b>1,088.000</b>         | <b>3,574.760</b>        |
|                         | Karachi Water & Sewerage Improvement  | 640.000                 | 640.000                  | 21.760                  |
|                         | Karachi Bus Rapid Transit Facilit-Red. Lines  | 0.000                   | 448.000                  | 3,553.000               |
| <b>IBRD</b>             |   |                         |                          |                         |
|                         | Sindh Human Capital Project- Sindh Early Learning Enhancement                                       | 0.000                   | 35.000                   | 648.000                 |
|                         | <b>Total Grants for Sindh</b>   | <b>5,443.275</b>        | <b>2,583.370</b>         | <b>13,751.910</b>       |
|                         | <b>(iii) KHYBER PAKHTUNKHWA</b>   |                         |                          |                         |
| <b>GERMANY</b>          |   | <b>1,238.449</b>        | <b>1,038.900</b>         | <b>2,011.000</b>        |
|                         | Social Health Protec. Initiatives for KP Establishment of Blood Transfusion Centres in KP, Phase-II | 322.000                 | 0.000                    | 100.000                 |
|                         | Regional Infrastructure Fund.   | 166.449                 | 166.000                  | 89.000                  |
|                         | Billion Tree Aforestation Project.  | 0.000                   | 0.000                    | 200.000                 |
|                         | Social Health Project.  | 0.000                   | 0.000                    | 300.000                 |
|                         | Promoting Sustainable Urban Development through Resilient Resource Management.                      | 0.000                   | 22.900                   | 0.000                   |
|                         | Regional Infrastructure Fund KPK.   | 300.000                 | 300.000                  | 825.000                 |
|                         |   | 450.000                 | 550.000                  | 497.000                 |
| <b>MDTF</b>             |   | <b>3,394.400</b>        | <b>4,458.000</b>         | <b>2,131.000</b>        |
|                         | Economic Revitalization of KP   | 0.000                   | 758.000                  | 0.000                   |
|                         | Digital Jobs for KP   | 224.000                 | 530.000                  | 0.000                   |
|                         | CASA CSP 1000.  | 1,978.400               | 1,978.000                | 1,558.000               |
|                         | KP Southern Area Dev. Project   | 1,192.000               | 1,192.000                | 573.000                 |
| <b>UK</b>               |   | <b>0.000</b>            | <b>1,073.000</b>         | <b>10.000</b>           |
|                         | KPK Education Sectore Programme   | 0.000                   | 1,073.000                | 10.000                  |
| <b>USA</b>              |   | <b>7,083.990</b>        | <b>3,262.250</b>         | <b>933.000</b>          |
|                         | KP Reconstruction Program.  | 1,150.560               | 780.000                  | 428.000                 |
|                         | Municipal Service Delivery  | 956.000                 | 0.000                    | 0.000                   |
|                         | KP Municipal Service Programme  | 0.000                   | 2,252.000                | 20.000                  |
|                         | Gomal Zam Dam Command Area Dev.   | 600.000                 | 210.250                  | 386.000                 |
|                         | UNICEF Multi-Year Work Plan   | 2,000.000               | 0.000                    | 0.000                   |
|                         | Torghar Integrated Area Dev. Project  | 20.000                  | 20.000                   | 99.000                  |
|                         | Merged Areas Infrastructure Programme   | 2,357.430               | 0.000                    | 0.000                   |
| <b>GAVI</b>             |   | <b>0.000</b>            | <b>0.000</b>             | <b>0.000</b>            |
|                         | Strengthening of Expanded Program on Immunization.  | 0.000                   | 0.000                    | 0.000                   |

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(Rs. In Million)

| Lending Country/ Agency | Project   | Budget Estimate 2021-22 | Revised Estimate 2021-22 | Budget Estimate 2022-23 |
|-------------------------|---|-------------------------|--------------------------|-------------------------|
| <b>Japan</b>            |   | <b>200.000</b>          | <b>0.000</b>             | <b>100.000</b>          |
|                         | Gravity flow Water Supply Scheme for Haripur City.                    | 0.000                   | 0.000                    | 100.000                 |
|                         | The Restoration of Livelihoods in Merged Areas of KP                  | 200.000                 | 0.000                    | 0.000                   |
| <b>KOREA</b>            |   |                         |                          |                         |
|                         | Gravity Based Safe Drinking Water Supply System in Havelian Abbatabad | 0.000                   | 0.000                    | 300.000                 |
| <b>IBRD</b>             |   | <b>0.000</b>            | <b>822.820</b>           | <b>228.000</b>          |
|                         | Pak.Comm.Support Project-II   | 0.000                   | 367.140                  | 0.000                   |
|                         | Pak.Comm.Support Project  | 0.000                   | 170.680                  | 0.000                   |
|                         | FATA Governance and Policy Prog.                                      | 0.000                   | 285.000                  | 228.000                 |
| <b>EU</b>               |   |                         |                          |                         |
|                         | KP District Governance and Community Dev program                      | 0.000                   | 1,300.000                | 2,418.000               |
| <b>ADB</b>              |   |                         |                          |                         |
|                         | KP City Improvement Project   | 0.000                   | 105.000                  | 130.200                 |
|                         | <b>Total Grants for Khyber Pakhtunkhwa</b>                            | <b>11,916.839</b>       | <b>12,059.970</b>        | <b>8,261.200</b>        |
|                         | <b>(iv) BALOCHISTAN</b>   |                         |                          |                         |
| <b>MDTF</b>             |   | <b>3,680.000</b>        | <b>1,291.280</b>         | <b>372.000</b>          |
|                         | Enhance. Nutrition for Mother & Children.                             |                         |                          |                         |
|                         | Governance & Policy Reform Program                                    | 1,280.000               | 1,203.780                | 186.000                 |
|                         | Balochistan Livelihood and Entrepreneurship Project                   | 2,400.000               | 87.500                   | 186.000                 |
| <b>SAUDI ARABIA</b>     |   | <b>461.300</b>          | <b>0.000</b>             | <b>0.000</b>            |
|                         | Reconstruction of Permanent Houses in Awaran, Balochistan             | 461.300                 | 0.000                    | 0.000                   |
| <b>EU</b>               |   | <b>0.000</b>            | <b>93.240</b>            | <b>191.740</b>          |
|                         | Growth for Rural Advancement  | 0.000                   | 5.740                    | 5.740                   |
|                         | Balochistan Rural Development and Community Empowerment Project       | 0.000                   | 87.500                   | 186.000                 |
| <b>ADB</b>              |   | <b>0.000</b>            | <b>131.810</b>           | <b>93.000</b>           |
|                         | Water Resources Management Project                                    | 0.000                   | 131.810                  | 93.000                  |
| <b>GAVI</b>             |   | <b>0.000</b>            | <b>0.000</b>             | <b>0.000</b>            |
|                         | Strengthening of Expanded Program on Immunization                     | 0.000                   | 0.000                    | 0.000                   |
| <b>OMAN</b>             |   | <b>1,536.000</b>        | <b>647.500</b>           | <b>930.000</b>          |
|                         | Small Development Project in District Gawadar                         | 1,536.000               | 647.500                  | 930.000                 |

(Rs. In Million)

| Lending Country/ Agency | Project                                   | Budget Estimate 2021-22 | Revised Estimate 2021-22 | Budget Estimate 2022-23 |
|-------------------------|---|-------------------------|--------------------------|-------------------------|
| IFAD                    |   |                         |                          |                         |
|                         | Gwadar Lasbela Livelihood Support.        | 0.000                   | 85.270                   | 122.930                 |
|                         | <b>Total-Grants for Balochistan</b>       | <b>5,677.300</b>        | <b>2,249.100</b>         | <b>1,709.670</b>        |
|                         | <b>Total-Grants for Provinces</b>         | <b>25,348.630</b>       | <b>20,494.260</b>        | <b>26,065.260</b>       |
|                         | Punjab                                    | 2,311.216               | 3,601.820                | 2,342.480               |
|                         | Sindh                                     | 5,443.275               | 2,583.370                | 13,751.910              |
|                         | Khyber Pakhtunkhwa                        | 11,916.839              | 12,059.970               | 8,261.200               |
|                         | Balochistan                               | 5,677.300               | 2,249.100                | 1,709.670               |
|                         | <b>Total-Project Grants</b>               | <b>31,635.998</b>       | <b>32,916.720</b>        | <b>29,463.020</b>       |
|                         | <b>Federal Departments</b>                | <b>6,028.368</b>        | <b>12,050.180</b>        | <b>3,397.760</b>        |
|                         | <b>Autonomous Bodies</b>                  | <b>259.000</b>          | <b>372.280</b>           | <b>0.000</b>            |
|                         | <b>Provinces</b>                          | <b>25,348.630</b>       | <b>20,494.260</b>        | <b>26,065.260</b>       |
|                         | <b>Total-Project Aid (Loans + Grants)</b> | <b>291,079.357</b>      | <b>272,381.769</b>       | <b>296,000.000</b>      |

**B. Project Loans Outside PSDP**  
**Loans for Federal Government**

(Rs. In Million)

| <b>Lending Country/ Agency</b>                  | <b>Project</b>  | <b>Budget Estimate 2021-22</b> | <b>Revised Estimate 2021-22</b> | <b>Budget Estimate 2022-23</b> |
|---|---|--------------------------------|---------------------------------|--------------------------------|
| <b>IDA</b>                                      |   | <b>6,400.000</b>               | <b>3,911.250</b>                | <b>7,068.000</b>               |
|   | National Immuni.support Proj. (BISP)                                  | 0.000                          | 350.000                         | 0.000                          |
|   | FATA-TDPs Emergency Recovery Project.                                 | 6,400.000                      | 3,561.250                       | 7,068.000                      |
| <b>ADB</b>                                      |   | <b>8,800.000</b>               | <b>97,913.290</b>               | <b>1,040.920</b>               |
|   | Social Development Project (BISP)                                     | 1,440.000                      | 7,140.000                       | 0.000                          |
|   | Social Development Project (BISP)                                     | 7,360.000                      | 8,015.000                       | 40.920                         |
|   | Covid-19 Vaccine support Project                                      | 0.000                          | 82,758.290                      | 0.000                          |
|   | Covid-19 Vaccine support Project                                      | 0.000                          | 0.000                           | 1,000.000                      |
| <b>ISDB</b>                                     |   |                                |                                 |                                |
|   | Ivac Covid-19 Vacine Support  | 0.000                          | 12,425.000                      | 279.000                        |
|   | <b>Total Loans for Federal Government:- NDRMF</b>                     | <b>15,200.000</b>              | <b>114,249.540</b>              | <b>8,387.920</b>               |
| <b>ADB</b>                                      |   | <b>4,007.080</b>               | <b>599.760</b>                  | <b>3,588.880</b>               |
|   | National Disaster Risk Managt. Fund                                   | 1,602.830                      | 212.380                         | 1,756.880                      |
|   | National Disaster Risk Managt. Fund                                   | 801.420                        | 212.380                         | 1,646.000                      |
|   | Emergency Assistance for Fighting COVID-19.                           | 1,602.830                      | 175.000                         | 186.000                        |
| <b>IDA</b>                                      |   | <b>2,931.880</b>               | <b>568.750</b>                  | <b>930.000</b>                 |
|   | Strengthening of early warning System of Pak Metrological Department. | 2,931.880                      | 568.750                         | 930.000                        |
|   | <b>Total Loans for NDRMF:-</b>  | <b>6,938.960</b>               | <b>1,168.510</b>                | <b>4,518.880</b>               |
| <b><u>PAKISTAN POVERTY ALLEVIATION FUND</u></b> |   |                                |                                 |                                |
| <b>IFAD</b>                                     |   | <b>0.000</b>                   | <b>0.000</b>                    | <b>0.000</b>                   |
|   | National Poverty Graduation Programme                                 | 0.000                          | 0.000                           | 0.000                          |
|   | <b>Total Loans for PPAF:-</b>   | <b>0.000</b>                   | <b>0.000</b>                    | <b>0.000</b>                   |
|   | <b>Total Loans for Federal Government:-</b>                           | <b>22,138.960</b>              | <b>115,418.050</b>              | <b>12,906.800</b>              |
|   | <b>Total Loans Outside PSDP:-</b>                                     | <b>22,138.960</b>              | <b>115,418.050</b>              | <b>12,906.800</b>              |

(Rs. In Million)

| Lending Country/ Agency                               | Project   | Budget Estimate 2021-22 | Revised Estimate 2021-22 | Budget Estimate 2022-23 |
|---|---|-------------------------|--------------------------|-------------------------|
| <b>POVERTY ALLEVIATION AND SOCIAL SAFETY DIVISION</b> |   |                         |                          |                         |
| <b>GERMANY</b>  |   | <b>0.000</b>            | <b>249.297</b>           | <b>26.970</b>           |
|   | Dev. Renewable Energy Hydro Power                                     | 0.000                   | 80.000                   | 26.970                  |
|   | Livelihood Support (PPAF) 2   | 0.000                   | 169.297                  | 0.000                   |
|   | <b>Total Grants for PPAF:-</b>  | <b>0.000</b>            | <b>249.297</b>           | <b>26.970</b>           |
| <b>NDRMF</b>  |   |                         |                          |                         |
| <b>ADB</b>  |   | <b>673.190</b>          | <b>616.600</b>           | <b>314.230</b>          |
|   | National Disaster Risk Management Fund Project No. 0519-Pak & 639-Pak | 352.620                 | 616.600                  | 128.230                 |
|   | Emergency Assistance for Fighting COVID-19.                           | 320.570                 | 0.000                    | 186.000                 |
| <b>IBRD</b>   |   | <b>0.000</b>            | <b>2,654.880</b>         | <b>106.410</b>          |
|   | Pak Readlines Prep. Proposal  | 0.000                   | 578.110                  | 106.410                 |
|   | Addl. Financing for FATA TDPs   | 0.000                   | 204.270                  | 0.000                   |
|   | Addl. Financing for FATA TDPs   | 0.000                   | 1,872.500                | 0.000                   |
| <b>Total:- Grants for Federal Government</b>          |   |                         |                          |                         |
|   | <b><u>Outside PSDP</u></b>  | <b>673.190</b>          | <b>3,520.777</b>         | <b>447.610</b>          |
| <b>Grants for Provinces</b>                           |   |                         |                          |                         |
| <b>GERMANY</b>  |   | <b>5.040</b>            | <b>0.000</b>             | <b>50.040</b>           |
|   | KP Equipment Basic Health Program.                                    |                         |                          |                         |
|   | Reinteg. And Rehabi. Of TDPs FATA                                     | 5.040                   | 0.000                    | 50.040                  |
|   | KP TB Control Program   |                         |                          |                         |
|   | <b>Total:- Grants for Provinces</b>                                   | <b>5.040</b>            | <b>0.000</b>             | <b>50.040</b>           |
|   | <b>Total:- Grants Outside PSDP:-</b>                                  | <b>678.230</b>          | <b>3,520.777</b>         | <b>497.650</b>          |

**B. Project Loans and Grants Outside PSDP  
Summary of Foreign Assistance Loans and Grants**

(Rs. In Million)

| <b>Lending<br/>Country/<br/>Agency</b> | <b>Project</b>                                  | <b>Budget<br/>Estimate<br/>2021-22</b> | <b>Revised<br/>Estimate<br/>2021-22</b> | <b>Budget<br/>Estimate<br/>2022-23</b> |
|--|---|--|---|--|
|  | <b>Total:- Grants for PPAF</b>                  | <b>0.000</b>                           | <b>249.297</b>                          | <b>26.970</b>                          |
|  | <b>Total:- Loans for NDRMF</b>                  | <b>6,938.960</b>                       | <b>1,168.510</b>                        | <b>4,518.880</b>                       |
|  | <b>Total:- Grants for NDRMF</b>                 | <b>673.190</b>                         | <b>616.600</b>                          | <b>314.230</b>                         |
|  | <b>Total Grants for Provinces:-</b>             | <b>5.040</b>                           | <b>0.000</b>                            | <b>50.040</b>                          |
|  | <b>Total: Loans and Grants outside<br/>PSDP</b> | <b>22,817.190</b>                      | <b>118,938.827</b>                      | <b>13,404.450</b>                      |
|  | <b>Total Loans for Federal Government</b>       | <b>22,138.960</b>                      | <b>115,418.050</b>                      | <b>12,906.800</b>                      |
|  | <b>Total Grants for Federal Government</b>      | <b>678.230</b>                         | <b>3,520.777</b>                        | <b>497.650</b>                         |
|  | Loans for Federal Government                    | 22,138.960                             | 115,418.050                             | 12,906.800                             |
|  | Grants for Federal Government                   | 673.190                                | 3,520.777                               | 447.610                                |
|  | Grants for Provinces                            | 5.040                                  | 0.000                                   | 50.040                                 |