



**FEDERAL
BUDGET
2021-22**

**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 2021-22 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).

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 more in-depth information, a dedicated portion titled "Estimates of Foreign Assistance" has been added 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 provided for convenience of the readers.

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

Yusuf Khan
Secretary to the Government of Pakistan

Finance Division
Islamabad, the 11th June, 2021

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CHAPTER 1: A SNAPSHOT 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 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 Revenue receipts and Capital receipts. External Receipts comprise project aid, loans and grants.

1.8 Budget Estimates for Fiscal Year 2020-21 and 2021-22 in respect of total Federal Receipts under different heads are as under;

TABLE 1
SUMMARY OF FEDERAL RESOURCES

(Rs. In Million)

Object Code	Description	2020-21 Budget	2020-21 Revised	2021-22 Budget
	Revenue Receipts			
B	1 Tax Revenue Receipts	4,963,000	4,690,999	5,829,000
	FBR Taxes	4,963,000	4,690,999	5,829,000
B01	Direct Taxes	2,043,000	1,788,999	2,182,000
B02	Indirect Taxes	2,920,000	2,902,000	3,647,000
	2 Non Tax Revenue Receipts	1,610,226	1,704,443	2,079,965
B03	Levies and Fees	26,300	18,431	29,503
C01	Income from Property and Enterprise	210,708	177,188	265,839
C02	Receipts from Civil Administration etc	645,616	727,524	684,105
C03	Miscellaneous Receipts	727,602	781,301	1,100,518
	3 Total Revenue Receipts (1+2)	6,573,226	6,395,442	7,908,965
E	4 Capital Receipts	1,326,053	1,701,184	1,439,879
E02	Recovery of Loans and Advances	147,167	184,120	273,352
E03	Domestic Debt Receipts (Net)	1,178,886	1,517,063	1,166,527
	5 Total Internal Receipts (3+4)	7,899,279	8,096,626	9,348,845
	6 External Receipts	2,222,919	2,286,859	2,747,792
	Loans	2,199,917	2,251,700	2,715,477
	Grants	23,002	35,158	32,314
	Total Internal and External Receipts (5+6)	10,122,198	10,383,485	12,096,636
G	7 Public Account Receipts	215,619	(81,318)	74,195
	Deferred Liabilities (Net)	227,279	(60,897)	58,137
	Deposits and Reserves (Net)	(11,660)	(20,421)	16,059
	9 Gross Federal Receipts (7+8)	10,337,817	10,302,167	12,170,831
10	Less Provincial Share in Federal Taxes	2,873,719	2,704,164	3,411,858
11	Net Federal Receipts	7,464,098	7,598,003	8,758,973

* Figures in the table above are rounded to the nearest million rupees

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 Income Tax, Workers Welfare Fund and Capital Value Tax. 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 2020-21 and Budget Estimates for Fiscal Year 2021-22 are given as under;

**TABLE 2
SUMMARY OF REVENUE RECEIPTS**

(Rs. In Million)

Object Code	RCO	Description	2020-21 Budget	2020-21 Revised	2021-22 Budget
		I. TAX REVENUE	4,963,000	4,690,999	5,829,000
		FBR Taxes (1+2)	4,963,000	4,690,999	5,829,000
B01		(1) Direct Taxes	2,043,000	1,788,999	2,182,000
B011		Taxes on Income	2,032,557	1,779,924	2,171,839
B015		Workers Welfare Fund	3,969	7,193	8,054
B015		Worker's Profit Participation Fund	3,750	1,380	1,545
B017-18		Capital Value Tax	2,724	502	562
B02		(2) Indirect Taxes	2,920,000	2,902,000	3,647,000
B020-22		Customs Duty	640,000	700,000	785,000
B023		Sales Tax	1,919,000	1,927,000	2,506,000
B024-25		Federal Excise Duty	361,000	275,000	356,000
		II. NON TAX REVENUE (1+2+3+4)	1,610,226	1,704,443	2,079,965
B03		(1) Levies and Fees	26,300	18,431	29,503
B03087		Mobile Handset Levy	5,800	5,000	9,000
B013,14,16,26-30		Receipts of ICT Administration	20,475	13,401	20,453
B03064	CAA	Airport Fee (CAA)	25	30	50
C01		(2) Income from Property and Enterprise	210,708	177,188	265,839
C01008		PTA (4G/5G Licences)	27,000	33,893	45,436
C01008	I.T	PTA (Surplus)	2,000	2,419	4,000
C01012		Surplus Profit of other Regulatory Authorities	542	585	508
C012		Mark up (Provinces)	26,843	24,963	35,532
C013-18		Mark up (PSEs & Other)	93,345	75,000	90,000
C019		Dividend	60,978	40,328	90,363

Contd....

(Rs. In Million)

Object Code	RCO	Description	2020-21 Budget	2020-21 Revised	2021-22 Budget
C02		(3) Receipt from Civil Admn and Other Functions	645,616	727,524	684,105
C021-24		General Administration	3,440	4,303	7,114
C02211	SBP	Surplus Profit of State Bank of Pakistan	620,000	700,000	650,000
C025		Defence Services Receipts	18,431	18,431	20,274
C026		Law and Order Receipts	1,198	1,850	2,695
C027		Community Services Receipts	1,097	1,900	2,538
C028		Social Services Receipts	450	439	583
C029		Social Services Receipts (Misc)	1,000	602	902
C03		(4) Miscellaneous Receipts	727,602	781,301	1,100,518
C031-35		Economic Services Receipts	2,096	2,287	2,980
C03601		Foreign Grants	22,517	12,000	20,000
C03725		Extraordinary Receipts (UNO)	28,045	35,115	47,360
C037		Extraordinary Receipts (Others)	41	32	45
C03897		Citizenship, Naturalization & Passport Fee	25,000	25,000	35,000
C038		Other Receipts of Attached Depatts	67,575	45,094	81,534
C03901		Petroleum Levy	450,000	500,000	610,000
C03902		Natural Gas Development Surcharge	10,000	27,000	36,000
C03905	PTR	Royalty on Oil	23,000	26,000	35,000
C03906		Royalty on Gas	53,812	57,000	65,000
C03910		Discount Retained on Local Crude Oil	17,000	16,000	20,000
C03915		Windfall Levy against Crude Oil	8,000	6,000	10,000
C03916		Gas Infrastructure Development Cess	15,000	25,000	130,000
C03917		Petroleum Levy on LPG	5,516	4,772	7,600
Total Revenue (Other than FBR)			1,610,226	1,704,443	2,079,965
Total Revenue (including FBR)			6,573,226	6,395,442	7,908,965
Less Prov share in Federal Taxes			2,873,719	2,704,164	3,411,858
Net Federal Revenue Receipts			3,699,508	3,691,278	4,497,107

* Figures in the table above are rounded to the nearest million rupees

CHAPTER 3: TAX REVENUE RECEIPTS

3.1 FBR TAXES

3.1.1 Tax Revenue collected by Federal Board of Revenue (FBR) comprises Income Tax, Sales Tax, Federal Excise Duty and Customs Duty. Direct Taxes mainly comprise Income Tax. The Federal Excise Duty, Sales Tax are also included in Inland Revenue taxes. The following table shows the revenue estimates for Fiscal Year 2020-21 (Budget and Revised) and 2021-22 (Budget);

**TABLE 3
ESTIMATES OF FBR TAXES**

		(Rs. In Million)		
Object Code	Description	2020-21 Budget	2020-21 Revised	2021-22 Budget
B01	Direct Taxes	2,043,000.000	1,788,999.000	2,182,000.000
B023	Sales Tax	1,919,000.000	1,927,000.000	2,506,000.000
B024-25	Federal Excise	361,000.000	275,000.000	356,000.000
B020-22	Customs Duties	640,000.000	700,000.000	785,000.000
Total		4,963,000.000	4,690,999.000	5,829,000.000

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 9 months of the current financial year i.e. up to 31-03-2021, Direct Tax collection stood at Rs. 1,246.4 billion with growth of 9.1%. The Direct Taxes target for FY 2021-22 has been estimated at Rs.2,182.0 billion, requiring a growth of 22.0%. However, Income Tax target for FY 2021-22 has been estimated at Rs.2,171.8 billion, requiring a growth of 22.0%.

3.1.3.2 Along with Income Tax, Workers Welfare Fund (WWF) and Workers Profit Participation Fund (WPPF) are also collected by field formation of Inland Revenue. The budget estimate for receipts of WWF and WPPF for 2021-22 is Rs.8.0 billion and Rs.1.5 billion respectively. While for CVT it is Rs. 0.6 billion.

3.1.3.3 The budget and revised estimates for financial years 2020-21 and 2021-22, on account of Direct Taxes are tabulated hereunder:

**TABLE 4
DIRECT TAXES**

(Rs. In Million)				
Object Code	Description	2020-21 Budget	2020-21 Revised	2021-22 Budget
B011	Income Tax	2,032,557.000	1,779,924.000	2,171,839.000
B015	Workers Welfare Fund	3,969.000	7,193.000	8,054.000
B015	Worker Profit Participation Fund	3,750.000	1,380.000	1,545.000
B017-18	Capital Value Tax (CVT)	2,724.000	502.000	562.000
	Total	2,043,000.000	1,788,999.000	2,182,000.000

3.1.4 Sales Tax

3.1.4.1 During the first 9 months of the current financial year net revenue collection from Sales Tax (import + domestic) remained at Rs.1,415.8 billion as against Rs. 1,250.2 billion in the corresponding period of the last financial year showing a increase of 13.2%. The target for FY 2021-22 is estimated at Rs. 2,506.0 billion. The required growth would be 30.0% .

**TABLE 5
SALES TAX**

(Rs. In Million)				
Object Code	Description	2020-21 Budget	2020-21 Revised	2021-22 Budget
B023	Sales Tax (excluding services)	1,916,299.000	1,924,825.000	2,503,390.000
B023	Sales Tax on Services (ICT)	2,701.000	2,175.000	2,610.000
	Total	1,919,000.000	1,927,000.000	2,506,000.000

3.1.5 Federal Excise Duty

3.1.5.1 During first 9 months of the current financial year net revenue collection from Federal Excise Duty remained at Rs. 191.7 billion as against Rs. 186.4 billion in the corresponding period of the last financial year showing a growth of 2.8%. Budget estimates for fiscal year 2021-22 are projected at Rs. 356.0 billion. The required growth would be 29.5% vis-vis R.E 2020-21

3.1.6 Customs Duty

3.1.6.1 During the first 9 months of FY 2020-21, net Customs Duty collections is Rs 541.1 billion showing an increase of 12.4% during the corresponding period of FY 2019-20. Budget estimates for fiscal year 2021-22 is projected at Rs.785.0 billion. The required growth would be 12.1% vis-à-vis R.E 2020-21.

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 2020-21 and Budget Estimates for Fiscal Year 2021-22 are given below.

TABLE 6
Summary of Non-Tax Receipts

Object Code	Description	(Rs. In Million)		
		2020-21 Budget	2020-21 Revised	2021-22 Budget
B03	Levies and Fees	26,300.350	18,430.798	29,502.572
C01	Income from Property and Enterprise	210,707.874	177,188.370	265,839.344
C02	Receipts from Civil Admn and other functions	645,615.575	727,523.636	684,105.033
C03	Miscellaneous Receipts	727,602.441	781,300.544	1,100,518.490
	TOTAL	1,610,226.240	1,704,443.348	2,079,965.439

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 2020-21 and Budget Estimates for 2021-22 on account of Levies and Fees are tabulated here under.

TABLE 7
Levies and Fees

(Rs. In Million)

Object Code	Description	2020-21 Budget	2020-21 Revised	2021-22 Budget
B013,14,	(A) Receipts of Islamabad Capital			
16,26-30	Territory Administration	20,475.350	13,400.798	20,452.572
B013	Fee for Registration of documents	170.000	600.000	2,000.000
B014	Land Revenue (Mutation Fee)	17.200	1,500.000	3,000.000
B016	Professional Trade & Callings	200.000	200.000	300.000
B03041	Petroleum Surcharge*	12,000.000	-	-
B02601 to 2628	Provincial Excise	100.000	250.000	300.000
B02701 to 2735	Stamp Duties	710.400	2,700.000	4,000.000
B02801	Motor Vehicles registration fee	3,500.000	5,500.000	7,000.000
B02802	Motor Vehicles Annual Token Fee & etc	3,525.700	2,500.000	3,500.000
B02812	Vehicles Route Permit Fee	-	1.278	2.000
B03021	Education Cess	0.050	0.020	0.022
B03052	Tobacco License Fee	1.000	0.500	0.550
B03053	Real Estate/M.V Dealer License Fee	1.000	15.000	50.000
B03056	Bed Charges on Hotels	250.000	134.000	300.000
B03087	(B) Mobile Handset Levy	5,800.000	5,000.000	9,000.000
B03064	(C) Airport Fee	25.000	30.000	50.000
	Total Levies and Fees (A+B+C)	26,300.350	18,430.798	29,502.572

* inadvertently mentioned in B.E 2020-21, hence no provisioning for B.E 2021-22 under this Table

4.4 Income from Property and Enterprise

4.4.1 Income from Property & Enterprise comprises profits 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 2020-21, Revised Budget Estimates 2020-21 and Budget Estimates 2021-22 are given as under:-

TABLE 8
Surplus of Govt Authorities

		(Rs. In Million)		
Object Code	Description	2020-21 Budget	2020-21 Revised	2021-22 Budget
	A Lisnce Renewal Fee	29,000.000	36,312.000	49,436.000
C01008	PTA1 PTA (4G/5G)	27,000.000	33,893.000	45,436.000
C01008	PTA2 PTA Surplus	2,000.000	2,419.000	4,000.000
	B Surplus +Profit	541.514	584.976	508.000
C01012	NEPRA NEPRA (Surplus)	30.000	134.365	50.000
C01012	SECP SECP (Surplus)	18.000	32.000	35.000
C01012	PNRA PNRA (Fines)	1.200	2.447	2.000
C01012	PEMRA PEMRA (Surplus)	85.314	16.164	6.000
C01012	OGRA OGRA (Surplus+Fines)	407.000	400.000	415.000
	TOTAL	29,541.514	36,896.976	49,944.000

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, by facilitating 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 building houses 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	2020-21 Budget	2020-21 Revised	2021-22 Budget
	<u>Punjab</u>	16,014.581	14,276.755	13,806.784
C01201	Mark-up Cash Loans	727.090	727.090	566.021
C01205	Mark-up Foreign Loans	15,287.491	13,549.665	13,240.763
	<u>Sindh</u>	7,509.444	7,831.902	19,260.718
C01202	Mark-up Cash Loans	1,439.382	1,439.382	13,295.303
C01206	Mark-up Foreign Loans	6,070.062	6,392.520	5,965.415
	<u>Khyber Pakhtunkhwa</u>	2,651.528	2,203.193	1,839.267
C01203	Mark-up Cash Loans	-	-	-
C01207	Mark-up Foreign Loans	2,651.528	2,203.193	1,839.267
	<u>Balochistan</u>	667.877	651.601	625.575
C01204	Mark-up Cash Loans	167.723	167.723	167.134
C01208	Mark-up Foreign Loans	500.154	483.878	458.441
	Total	26,843.430	24,963.451	35,532.344

Loan-Wise Break Up

		(Rs. In Million)		
Object Code	Description	2020-21 Budget	2020-21 Revised	2021-22 Budget
	<u>Mark Up - Cash Loans</u>	2,334.195	2,334.195	14,028.458
C01201	Punjab	727.090	727.090	566.021
C01202	Sindh	1,439.382	1,439.382	13,295.303
C01203	Khyber Pakhtukhwa	-	-	-
C01204	Balochistan	167.723	167.723	167.134
	<u>Mark Up - Foreign Loans</u>	24,509.235	22,629.256	21,503.886
C01205	Punjab	15,287.491	13,549.665	13,240.763
C01206	Sindh	6,070.062	6,392.520	5,965.415
C01207	Khyber Pakhtoonkhwa	2,651.528	2,203.193	1,839.267
C01208	Balochistan	500.154	483.878	458.441
	Total - Loans	26,843.430	24,963.451	35,532.344

TABLE 10
Mark Up Receipts (Local Bodies)

(Rs. In Million)				
Object Code	Description	2020-21 Budget	2020-21 Revised	2021-22 Budget
C013	<u>Mark Up - Cash Loans</u>	51,883.366	29,036.612	61,931.177
C01399	P.B.C.	176.811	189.589	178.888
C01399	NHA	41,848.256	13,072.000	44,107.558
C01399	PIA	3,823.836	6,166.009	6,713.541
C01399	CDA	350.000	350.000	341.462
C01399	Pakistan Machine Tool Factory	89.659	174.809	186.085
C01399	State Engineering Corporation	16.675	18.400	19.161
C01399	Heavy Mechanical Complex Taxila	34.800	34.800	34.800
C01399	Lahore Garment City Lahore	58.618	58.618	56.694
C01399	Pakistan Engineering Company	184.906	184.906	185.956
C01399	Printing Corporation of Pakistan	83.624	83.624	72.232
C01399	Pakistan Steel Mil	5,216.181	8,703.857	10,034.800
C013	<u>Mark Up - Foreign Loans</u>	63,210.802	78,937.646	64,584.956
C01399	GIK Institute	0.642	0.890	0.777
C01311	Karachi Port Trust	1,276.977	1,195.804	1,122.742
C01324	PAEC			
C01399	Chashma Nuclear Power Plant	7,613.160	7,448.382	6,717.927
C01399	SKMT	1.092	1.513	1.504
C01399	CDA			
C01330	NHA	50,986.364	53,850.313	53,494.377
C01399	PPAF	71.014	71.014	61.416
C01399	NEPRA	2.027	2.027	1.967
C01399	TEVTA	21.901	21.901	18.397
C01399	ERRA	1,595.527	-	-
C01399	OGRA	2.312	2.312	2.243
C01322	SSGC	1.180	1.180	1.105
C01399	Gwadar Port Authority	312.325	481.456	688.752
C01399	SUPARCO	1,326.281	14,735.911	2,195.362
C01399	Special Communication Organization	-	1,124.943	278.387
C013	Total - Local Bodies	115,094.168	107,974.258	126,516.133

TABLE 11
Mark Up Receipts
(Financial Institutions)

(Rs. In Million)

Object Code	Description	2020-21 Budget	2020-21 Revised	2021-22 Budget
C014	<u>Mark up - Foreign Loans</u>	536.544	536.250	531.323
C01401	IDBP IDBP	16.360	16.066	11.139
C01411	PMRC Pakistan Industrial & Commercial Leasing	520.184	520.184	520.184
	Total Mark up (Financial Institutions)	536.544	536.250	531.323

TABLE 12
Mark Up Receipts
(Non-Financial Institutions)

(Rs. In Million)

Object Code	Description	2020-21 Budget	2020-21 Revised	2021-22 Budget
	Power Sector			
C015	<u>Mark-up Cash Loans</u>	14,449.753	14,588.035	14,531.456
C01501	WPDW WAPDA (water wing)	952.536	978.040	1,041.356
C01502	WPDP WAPDA (power wing)	9,007.046	9,007.046	8,832.777
C01599	TSCO TESCO	16.282	16.282	13.309
C0150A	QSCO QESCO	735.030	770.919	872.711
C01599	MPCO MEPCO	97.330	97.330	95.278
C0150B	GNC1 GENCO-I	15.460	15.460	12.400
C0150B	GNC2 GENCO-II	980.837	980.837	954.697
C0150B	GNC3 GENCO-III	233.595	233.595	219.711
C0150B	GNC4 GENCO-IV	1.684	1.684	1.269
C0150C	NTDC NTDC	115.562	115.562	115.562
C01599	NJHP NJHP	2,294.391	2,294.391	2,243.438
C01599	GLNG GENCOS (LNG)	-	-	-
C01730	PESCO PESCO	-	76.889	128.948
	<u>Mark up-Foreign Loans</u>	26,323.743	28,400.731	24,676.612
C01517	WPDP WAPDA (Power Wing)	8,085.449	9,375.607	8,148.000
C01516	WPDW WAPDA (water wing)	62.973	-	-
C01599	TESCO TESCO	-	-	-
C01599	LSCO LESCO	438.001	438.001	379.343
C01599	NTDC NTDC	4,402.971	5,197.378	4,165.431

Contd....

(Rs. In Million)

Object Code	Description	2020-21 Budget	2020-21 Revised	2021-22 Budget
C01599	ISCO IESCO	590.366	590.242	511.849
C01599	HSCO HESCO	478.059	478.059	414.901
C01599	PSCO PESCO	398.844	399.651	360.935
C01599	QSCO QESCO	749.999	749.999	689.979
C01599	GPCO GEPCO	308.883	308.883	278.812
C01599	FSCO FESCO	370.922	370.922	336.793
C01599	MPCO MEPCO	717.053	717.053	632.720
C01599	PPCO PEPCO	57.238	57.238	54.411
C01599	NJHP NJHP	9,662.985	9,717.698	8,703.438
Total - Power Sector (A)		40,773.496	42,988.766	39,208.068
Autonomous Bodies/Corporations				
Mark up Foreign Loans		385.638	384.303	292.683
C01527	PAKR Pakistan Railways	381.117	379.782	289.225
C01599	KFHA Karachi Fish Harbour Authority	4.521	4.521	3.458
Total - Autonomous Bodies/Corporations (B)		385.638	384.303	292.683
Total Non-Financial Institutions (A+B)		41,159.134	43,373.069	39,500.751
C016	<u>Government Servants</u>			
C01605	FGCG Cantt/Garrison Educational Institutions	2.680	2.680	2.814
C01605	AGP1 Office of the AGPR, Isb	120.603	120.270	132.298
C01605	AGLO AGPR sub-office, Lahore	66.480	31.507	37.808
C01605	AGKA AGPR sub-office, Karachi	16.526	18.176	19.997
C01605	AGPR AGPR sub-office, Peshawar	30.156	9.116	9.572
C01605	AGQA AGPR sub-office, Quetta	2.560	1.334	1.398
C01605	AGGL AGPR sub-office, Gilgit	8.393	17.250	18.380
C01605	MOD2 Defence	8.261	10.992	10.992
C01605	PPOD Pakistan Post Office Deptt	5.000	5.400	5.700
C01605	PWD1 Pak PWD	2.100	0.804	0.904
C01605	MINT Pakistan Mint	0.660	0.660	0.494
C01605	CAOF CAO (Ministry of Foreign Affairs)	0.092	2.023	2.226
C01605	CDNS Central Dte of National Savings	4.978	4.626	4.263
C01605	GSOP Geological Survey of Pakistan	1.151	2.016	2.218
C01605	SCO Special Communication Organization	-	-	-
C01605	NTF1 National Tariff Commission	0.165	0.050	0.140
Total Government Servants		269.805	226.904	249.204

Contd...

(Rs. In Million)				
Object Code	Description	2020-21 Budget	2020-21 Revised	2021-22 Budget
C017	AJK & Others			
	Mark up - Cash Loans	14,301.961	9,429.780	9,178.788
C01701	Government of AJ&K	14,301.891	9,428.510	9,177.838
C01730	PNRA	0.070	1.270	0.950
	Mark up - Foreign Loans	469.645	446.018	369.456
C01702	Government of AJ&K	433.154	336.886	327.383
C01709	Government of GB	36.491	109.132	42.073
	Mark up - Other Loans	3,488.423	270.634	268.953
C01799	Guarantee Fee on Foreign Loans (EAD)	3,488.423	270.634	268.953
	Total (AJK & Others)	18,260.029	10,146.432	9,817.197
C01801	Commercial Departments			
C01801	Pakistan Post Office Deptt	25.000	25.000	25.000
	Total (Commercial Deptts)	25.000	25.000	25.000
	Total Mark up Cash Loans (PSEs & Others)	80,904.885	53,281.331	85,890.625
	Total Mark up Foreign Loans (PSEs & Others)	94,439.795	109,000.582	90,748.983
C01823	Mark up (others)	-	38,000.000	41,000.000
	Total Mark up (PSEs & Others)	175,344.680	200,281.913	217,639.608
	Estimated Shortfall	82,000.000	125,281.913	127,639.608
	Net Total (PSEs & Others)	93,344.680	75,000.000	90,000.000
	Total Provinces	26,843.430	24,963.451	35,532.344
	Grand Total (Mark-up)	120,188.110	99,963.451	125,532.344

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 below:

**TABLE 13
DIVIDEND**

(Rs. In Million)				
Object Code	Description	2020-21 Budget	2020-21 Revised	2021-22 Budget
C01901	Financial Institutions (A)	860.250	715.625	835.000
C01901	NIT1 National Investment Trust	300.000	200.000	300.000
C01901	NBP1 NBP	45.000	45.000	45.000
C01901	POIC Pak Oman Investment co	215.250	230.625	190.000
C01901	PBI1 Pak Brunie Investment	150.000	150.000	150.000
C01901	PIJI Pak Iran Joint Investment	150.000	90.000	150.000
C01902	Non-Financial Institutions (B)	60,118.000	39,612.318	89,528.000
C01902	PPL1 *Pakistan Petroleum Limited	5,000.000	4,592.159	15,000.000
C01902	MGCL Mari Gas Company Limited	100.000	197.000	110.000
C01902	PSO1 Pakistan State Oil	1,000.000	527.521	1,000.000
C01902	PARL Pak Arab Refinery	8,000.000	-	5,000.000
C01902	SNGP * SNGPL	1,500.000	401.462	2,000.000
C01902	GHPL GHPL	5,000.000	5,000.000	5,000.000
C01902	OGDC * OGDCL	30,000.000	25,500.000	56,500.000
C01902	PMDC PMDC	120.000	120.000	120.000
C01902	SLIC SLIC	800.000	1,046.000	1,000.000
C01902	NIC1 NIC	500.000	500.000	500.000
C01902	PRC Pak Re-Insurance Corporation	500.000	500.000	500.000
C01902	FFCL Fauji Fertilizer Co.Ltd	80.000	80.000	80.000
C01902	PSL1 Pakistan Services Ltd	6.000	6.000	6.000
C01902	PIDC PIDC	80.000	80.000	80.000
C01902	NSC1 National Shipping Corp	250.000	260.176	250.000
C01902	NPAK NESPAK	80.000	-	80.000
C01902	PTCL PTCL	6,300.000	-	1,500.000
C01902	NFC1 NFC	100.000	100.000	100.000
C01902	NTDC NTDC	500.000	500.000	500.000
C01902	TCP Trading Corporation of Pakistan	200.000	200.000	200.000
C01902	TPS1 Tourism Promotion Services	2.000	2.000	2.000
Total - Dividends (A+B)		60,978.250	40,327.943	90,363.000

* Including BESOS

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	2020-21 Budget	2020-21 Revised	2021-22 Budget
C021	<u>Receipt from Civil Administration</u>	397.000	200.220	250.223
C021	<u>Organs of State</u>			
C02101	FPS1 Federal Public Service Commission	370.000	200.000	250.000
C02155	SEC9 SAFRON (Recovery of over Payments)	22.000	0.120	0.123
C02153	SEC9 SAFRON (PWD)	5.000	0.100	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 and payment of dividend, is transferred to the Federal Government. 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	2020-21 Budget	2020-21 Revised	2021-22 Budget
C022	<u>General Admn. Receipts - Fiscal Admn</u>	620,666.084	701,402.500	652,613.000
C022	<u>Fiscal Administration - Audit</u>			
C02204	AGP1 Receipts of AGP office (Audit Other)	1.084	15.000	20.000
C02205	Tender Fee(Collection of Payment for Service rendered)	-	20.000	25.000
C02206	Audit Other	-	2.500	3.000
C022	<u>Fiscal Administration - Currency</u>			
C02211	SBP1 State Bank of Pakistan Profit	620,000.000	700,000.000	650,000.000
C02212	SBP1 Currency Dividend from SBP	-	-	-
C02227	SBP1 Penalty imposed by SBP on NBP	15.000	15.000	15.000
C022	<u>Fiscal Administration - Mint</u>			
C02233	MINT Pakistan Mint (Assay Account)	50.000	50.000	50.000
C022	<u>Fiscal Administration in Aid of Superannuation</u>			
C02241	AGPR Contribution of Pension and gratuities (AGPR)	600.000	1,300.000	2,500.000

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	2020-21 Budget	2020-21 Revised	2021-22 Budget
C023	<u>Economic Regulations</u>	2,376.000	2,650.000	4,150.000
C02301	Trade Mark Reg Fee & Other Misc Receipts	100.000	150.000	150.000
C02302	SECP1 Fees realized under Insurance Act 1938/ 1989 (SECP)	1,526.000	1,500.000	2,500.000
C02308	TDAP Anti Dumping Duties Fee & Tariff Protection F	750.000	1,000.000	1,500.000

TABLE 17
General Administration Receipt Economic Statistics

(Rs. In Million)				
Object Code	Description	2020-21 Budget	2020-21 Revised	2021-22 Budget
C024	<u>General Admn. Statistics</u>	1.130	50.500	100.870
C02401	PBSS Sale of Census Publication (Planning)	0.060	0.500	0.870
C02470	PBSS Sale of data Misc. Receipts (Others) (Plannin	1.070	50.000	100.000
Total Gen Admn (Excl SBP Profit)		3,440.214	4,303.220	7,114.093

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	2020-21 Budget	2020-21 Revised	2021-22 Budget
C025	<u>Defence Services Effective</u>	18,430.502	18,430.502	20,273.552
C02520	MODS Effective (MOD+Defence Production Div)	17,036.792	17,036.792	18,740.471
C02520	CMHH Hospital Stoppage (Defence Div)	1,393.710	1,393.710	1,533.081

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	2020-21 Budget	2020-21 Revised	2021-22 Budget
C026	<u>Law and Order Receipts</u>	1,198.172	1,849.664	2,694.958
C026	<u>Justice</u>			
C02602	LAW Court fee/copying fee & fine (Justice Law Courts)	250.180	200.000	350.000
C02610	Recoveries of overpayments (SCP)	85.484	35.000	75.000
C02613	Others (SCP)	4.460	7.000	10.000
C02669	LAW Cost of service/copying fee FST (Law & Justice)	2.000	2.000	10.000
C026	<u>Frontier Watch and Ward</u>			
C02621	MOI1 Frontier Constabulary & Militia Receipts (MOI)	230.120	250.000	300.000
C02624	Recoveries of overpayments (CAF)	-	150.000	300.000
C02625	Others	-	0.766	6.300
C02635	MOI1 Receipts under Arms Act (MOI)	200.000	200.000	220.000
C02636	AGP Fees fines and forfeitures (AGP)	2.048	-	-
C02637	OCCI Receipts of Motor Driving Licenses (ICT)	414.000	550.000	600.000
C02638	OCCI Traffic Fines (ICT)	-	400.000	500.000
C02641	Collection of Payment for S/Rendered	-	12.103	8.400
C02647	CAF1 Fines and Penalties (CAF, Interior)	1.720	25.000	100.000
C02648	CAF1 Recoveries of Over Payments (CAF, Interior)	7.160	5.276	200.000
C02650	Others	1.000	12.519	15.258

4.5.4 Community Services Receipts

4.5.4.1 The receipts under community services comprise 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, SAFRON 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	2020-21 Budget	2020-21 Revised	2021-22 Budget
C027	<u>Community Services Receipts</u>	1,096.627	1,899.942	2,537.503
C027	<u>Works- Building</u>			
C02701	Building Rent (ICT)	-	50.000	70.000
C02701	Building Rent (CGA)	-	4.000	6.000
C02701	HOUS Rent of Govt Buildings realized by Estate Office	500.000	700.000	1,000.000
C02701	HOUS Housing & Works (Ground Rent Section)	100.000	300.000	450.000
C02701	PMD2 Building Rent (Pak. Met. Deptt. Ibd) (Aviation Division)	0.500	0.200	0.400
C02701	AGP1 Recovery of Building Rent (AGP)	1.377	3.549	4.994
C02701	PAEC Building Rent of PAEC (Hostel Charges)	25.000	30.000	45.000
C02705	PMD2 Collection of Payment for Services Rendered (Pak. Met. Deptt. Ibd) (Aviation Division)	1.000	0.400	1.000
C02706	PMD2 Others - (Pak. Met. Deptt. Ibd) (Aviation Div)	1.000	0.600	1.000
C02706	HOUS Other Receipts of Pak. PWD (including GRS)	300.600	635.361	659.350
C02706	Miscellaneous Receipts	40.000	45.000	100.000
C027	<u>Works - Communication</u>			
C02701	HOUS Rent of Govt Buildings realized by Pak PWD	84.000	80.000	80.000
C02714	Recoveries of overpayments (AGP)	-	0.006	0.009
C02716	CMTC Others- CTTI - Hostel Charges/Fees (Comm. Div.)	7.400	7.400	7.500
C027	<u>Public Health</u>			
C02721	Sale proceeds of sera and vaccines	2.000	2.576	2.600
C02725	Collection of payments for services rendered	9.250	9.100	7.150
C027	<u>Science Research and Survey</u>			
C02731	SOP1 Scientific Research and Survey (Survey of Pakistan) (Defence Div)	22.000	30.000	100.000
C02734	PMD2 Other - Met. Data Sale Charges, Lahore, Karachi (Aviation Div.)	2.500	1.750	2.500

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	2020-21 Budget	2020-21 Revised	2021-22 Budget
C028	<u>Social Services</u>	450.057	438.708	582.927
C02818	Education Fees from Schools & Colleges (MoFE&TT)	117.634	120.000	150.000
C02818	Education Fees from Schools and Colleges (MOD)	93.000	100.000	120.000
C02823	National Archives (Cabinet Division)	0.030	0.030	0.030
C02824	National Library of Pakistan (Heritage Division)	1.500	1.500	1.500
	<u>Health</u>			
C02825	Health - Hospital Receipts	5.701	2.500	10.000
C02826	Health - Recoveries of Diet Charges	2.810	1.500	8.000
C02827	Health - Rooms Rent	19.040	10.000	40.000
C02828	H.Govt.share fees realized by doctors from p:	188.387	200.000	250.000
C02860	OCCI Sale of Vaccination (ICT/MoNHSRC)	1.775	1.775	1.775
C02871	Receipts of Health Establishments (MoNHSRC)	1.700	0.750	0.850
C02871	Miscellaneous Receipts	7.000	0.133	0.200
C02875	Health Hospital Receipts of Federal Govt Hospitals (MoNHSRC)	11.480	0.520	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	2020-21 Budget	2020-21 Revised	2021-22 Budget
C029	Social Services Miscelaneous	1,000.003	601.600	902.000
C02905	OCCI Receipts under West Pakistan Ordinance 1969 (ICT)	0.003	1.600	2.000
C02906	BEO1 Registration and other fees Pakistanis working Abroad (Imigration Fee, Bol & Overseas) M/o Overseas Pak.	1,000.000	600.000	900.000

4.6 Miscellaneous Receipts

4.6.1 Miscellaneous receipts comprise (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	2020-21 Budget	2020-21 Revised	2021-22 Budget
C031	Food & Agriculture	641.070	774.877	1,081.430
C031	Food			
C03101	OCCI Food Department (ICT)	0.100	0.100	0.100
C03102	Recoveries of Overpayments			

Contd....

(Rs. In Million)

Object Code	Description	2020-21 Budget	2020-21 Revised	2021-22 Budget
C03103	OCCI Services Rendered (ICT)	0.030	0.030	0.030
C031	<u>Agriculture Receipts</u>			
C03116	OCCI Agriculture Receipts (ICT)	31.240	0.100	0.100
C03123	DPPK Plant Protection services (NFS&R)	208.700	739.297	1,000.000
C03124	OCCI Receipts from soil conservation & Operations (ICT)	1.000	1.000	1.200
C03138	Registration Fee (FSC & RD)	-	18.150	30.000
C03139	Enlisting Fee (FSC & RD)	-	15.000	35.000
C03140	Renewal Fee (FSC &RD)	-	0.500	5.000
C03199	Miscellaneous Receipts	400.000	0.700	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	2020-21 Budget	2020-21 Revised	2021-22 Budget
C032	<u>Fisheries & Animal Husbandry</u>	235.250	221.814	399.143
C032	<u>Fisheries</u>			
C03201	OCCI Ordinary Receipts (Fisheries) - ICT	22.000	22.000	22.000
C03201	Receipts of Marine Fisheries Department (MoMA)	48.000	36.000	100.000
C03205	Receipts of Pakistan Maritime Security Agency (MOD)	5.000	5.200	50.000
C032	<u>Animal Husbandry</u>			
C03226	Receipts from transferred Agricultural Farms			
C03227	OCCI Insemination Fees (ICT)	0.250	0.157	0.160
C03229	Recovery of Overpayments			
C03231	AQD4 Receipts of Animal Quarantine Deptt (NFS&R)	145.000	140.000	200.000
C03231	Others- Income from RVMP, Registration of Animal Husbandary Graduates, Students, Faculty Registration, Inspection Fee (PVMC)	15.000	18.457	26.983

TABLE 25
Economic Services Receipts-Forest

(Rs. In Million)				
Object Code	Description	2020-21 Budget	2020-21 Revised	2021-22 Budget
C033	Economic Services Receipts - Forest	0.300	0.300	0.300
C03370	Other Receipts (ICT)	0.300	0.300	0.300

TABLE 26
Economic Services Receipts-Cooperation Irrigation, Embankment

(Rs. In Million)				
Object Code	Description	2020-21 Budget	2020-21 Revised	2021-22 Budget
C034	<u>Economic Service Receipt- Cooperation Irrigation, Embankment, Drainage</u>	5.000	1.000	1.000
C03406	Others - Miscellaneous Receipts (ICT)	5.000	1.000	1.000

4.6.2.1.4 The table given below reflects the receipts of Explosive Department 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	2020-21 Budget	2020-21 Revised	2021-22 Budget
C035	<u>Economic Services Receipts- Others</u>	1,214.400	1,289.298	1,498.200
C035	<u>Industrial and Mineral Resources</u>			
C03506	DOE1 D/O Explosive (M/o Petroleum Division)	700.000	760.000	800.000
C03518	PAEC PAEC (cost of tender documents)	2.000	3.215	3.000
C035	<u>Stationery</u>			
C03526	DSF1 Department of Stationery & Forms (Cabinet Division)	1.200	1.200	-
C03507	Receipts under Excise Duty on Minerals	1.700	-	-
C03545	OCCI Excise Duty on Minerals under Partnership Act (ICT)	0.500	0.595	0.700
C03560	Survey Fees - Mercantile Marine Department, Karachi (MoMA)	60.000	42.000	60.000
C03561	Mercantile Marine Department, Gawadar (MoMA)	2.000	0.644	2.000
C03561	Fees for the Engagement and Discharges - S	25.000	25.000	25.000
C03565	Pakistan Marine Academy- Registration and Other Fee	11.000	6.644	7.500
C035	<u>Lighthouses and Lightships</u>			
C03571	Light Dues- Lighthouses & Light Ships (MoM/	406.000	450.000	600.000
C03576	Miscellaneous Receipts	5.000	-	-

TABLE 28
Foreign Grants

(Rs. In Million)				
Object Code	Description	2020-21 Budget	2020-21 Revised	2021-22 Budget
C036	Grants	22,516.769	12,000.000	20,000.000
C03601	Foreign Grants- Devp. Grants from Foreign Govt.	22,516.769	12,000.000	20,000.000

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 two tables;

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		2020-21 Budget	2020-21 Revised	2021-22 Budget
C037	Receipts		28,286.120	35,296.820	48,004.403
C037	Extra Ordinary Receipts				
C03707	PAEC	PAEC (Penalties)	0.200	0.020	0.200
C037	Other Receipts				
C03725	MOI1	Others- Receipts from UN (Military) M/o Defence	27,456.340	34,526.000	46,772.000
C03725	MOI2	Others- Receipts from UN (Civil) M/o Interior	589.150	589.150	587.643
C03727	AGP1	Recovery of Monetized Value (AGP)	0.430	0.333	0.560
C03743	SWO1	Receipts of Staff Welfare Organization (Estb. Div)	32.000	16.317	32.000
C03744	PANC	Pak. National Accreditation Council (M/o Science)	8.000	15.000	12.000
C03761		Surplus Profit of NADRA	100.000	50.000	200.000
C03762		Surplus Profit of Civil Aviation Authority	100.000	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		2020-21 Budget	2020-21 Revised	2021-22 Budget
C038	Passport Fees		25,000.000	25,000.000	35,000.000
C03897	DGIP	Citizenship, Naturalization & Passport Fee (MOI)	25,000.000	25,000.000	35,000.000

4.6.3.4 Royalty, Pollution, 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 & 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	2020-21 Budget	2020-21 Revised	2021-22 Budget
C038	<u>Other Receipts</u>	67,575.282	45,094.435	81,534.014
C03801	CAF1 Civil Armed Forces (Unclaimed Deposits) (MOI)	-	1.691	5.189
C03801	Unclaimed Deposits (Others)	-	16,250.000	18,000.000
C03802	Sale of Stores & Material (ICT)	-	38.996	51.399
C03802	MSA1 Sale of stores Materials - Defence Div	0.500	0.900	1.000
C03802	PAEC Sale of Stores & Material (PAEC)	18.650	5.115	5.500
C03802	CGA Sale of Stores & Material (CGA)	0.355	0.410	0.430
C03802	MOFA Sale of Stores and Material (MoFA)	6.000	0.500	0.500
C03802	MOIB Sale publicity material & rent of documentaries (MOIB)	0.150	0.150	0.150
C03802	AGP1 Sale of Stores and Material (AGP)	0.553	1.099	1.000
C03802	ASFH Sale of Store and Material (ASF) Aviation Div.	3.304	5.620	6.885
C03805	PETR Advance Yearly Rent for Exploration & Prospecting Licensing (Petroleum Div.)	300.000	157.000	200.000
C03805	NCRD Rent, Rates & Taxes (AHK & NCRD)	2.000	1.900	2.000
C03805	MOI1 Rent, Rates & Taxes (Auqaf) - ICT	0.357	0.472	0.406
C03805	CGA Rent, Rates & Taxes (CGA)	0.378	0.670	0.680
C03805	AGP1 Rent, Rates & Taxes (AGP)	-	0.686	0.878
C03805	A.D Hostel Charges (Aviation Division)	-	0.050	0.100
C03805	Health Hospital Receipts (PIMS)	2.333	2.000	6.000
C03806	OCCI Citizenship Copyrights (ICT)	1.500	1.687	1.200
C03807	CCP1 Realizations under the Monopolies & Restrictive (Competetion Commission of Pakistan)	202.492	158.500	520.292
C03808	OCCI Receipts - Mines & Mineral Act (ICT)	0.010	-	-
C03808	PTL Lease & License Rent, Fee	-	1,300.000	1,500.000
C0380B	Receipts under Abandoned Properties Act 1975	25,000.000	7,000.000	35,000.000
C03812	MOFA Gains on Exchange (M/o Foreign Affairs)	80.000	100.000	110.000
C03818	OCCI Fee for Registration of Societies (ICT)	0.010	0.017	0.010
C03821	DTS3 Receipts of Tourist Department (IPC Div)	21.000	12.000	22.000
C03824	MOFA Recovery of Overpayments (M/o Foreign Affairs)	95.000	25.000	25.000
C03824	ASFH Recoveries of Overpayment (ASF) Aviation Div.	0.500	0.240	0.300

Contd....

(Rs. In Million)

Object Code	Description	2020-21 Budget	2020-21 Revised	2021-22 Budget
C03824	CGA Recoveries of Overpayment (CGA).	0.305	0.423	0.420
C03824	AGP Recoveries of Overpayment (AGP).	-	0.616	0.430
C03825	OCCI Payment for services Rendered (ICT)	0.600	5.119	4.500
C03825	CGA Collection of Payment for services Rendered (CGA)	0.120	0.120	0.120
C03829	PAEC Other Receipts - Fees, Fines & Forfeitures (PAEC)	0.150	0.641	0.700
C03829	CGA1 Fees, Fines & Misc Receipts (CGA)	0.050	0.050	0.055
C03835	OCCI Arms License Fee (D.C ICT)	8.000	11.813	9.000
C03841	ASFH Airport Entry/ Tender Fees, Fines (ASF) Aviation Div.	0.500	3.215	3.638
C03841	Tender Fees / Misc Receipts	0.097	0.090	0.100
C03849	ASFH Contractor Penalty (ASF) Aviation Div.	2.500	-	1.000
C03850	NAB1 Recovery of National Accountability Bureau	75.000	35.000	50.000
C03853	PARC Sale of Publications (PPARC)	0.600	0.600	0.600
C03855	PEP2 EIA Review (Pak. Environmental Protection Agency)	1.800	1.000	1.800
C03870	Others - National Academy of Performing Arts (NAPA) Course Fee & Performance Income.	10.896	2.000	2.000
C03870	Emergency Relief Cell (Cabinet Division)	21.912	1.000	1.000
C03870	Receipts of Toshakhana (Cabinet Division)	10.000	14.372	10.000
C03870	Gains on PIBs	25,000.000	-	-
C03870	PAEC Others PAEC	34.000	17.114	18.600
C03870	NHLH Quaid Azam Papers Wing	0.050	0.050	0.060
C03870	National Language Promotion Deptt	1.500	1.500	1.750
C03870	MOFA Other Receipts of M/o Foreign Affairs	210.000	315.000	315.000
C03870	CGA1 Office of the Controller General of Accounts	0.610	1.120	0.620
C03870	NI Rehabilitation of Medicines	6.000	5.000	6.000
C03870	Miscellaneous Receipts of attached departments	14,000.000	16,000.000	20,000.000
C03870	GSP 2 (M/o Petroleum)	-	1.000	4.000
C03870	Others (ICT)	-	588.150	587.643
C03870	Others (AGP)	-	0.039	0.059
C03870	Hostel Room Rent	-	0.500	0.500
C03870	Income from Swing Pool, Ground Hall and Membership Fee, (Hostel & Others) IPC Div.	49.000	17.700	47.000
C03893	SCO1 Receipts of Special Communications Organization	2,400.000	3,000.000	5,000.000
C03895	MOIB Film Censorship Fee (MoIB&NH)	6.500	6.500	6.500

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 as 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. 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; 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, 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 32
Receipts from Oil and Gas Sector

		(Rs. In Million)		
Object Code	Description	2019-20 Budget	2019-20 Revised	2020-21 Budget
C03901	Petroleum Levy	450,000.000	500,000.000	610,000.000
C03902	Natural Gas Development Surcharge	10,000.000	27,000.000	36,000.000
C03905	Royalty on Oil	23,000.000	26,000.000	35,000.000
C03906	Royalty on Gas	53,812.250	57,000.000	65,000.000
C03910	Discount Retained on Local Crude Price	17,000.000	16,000.000	20,000.000
C03915	Windfall Levy against Crude Oil	8,000.000	6,000.000	10,000.000
C03916	Gas Infrastructure Development Cess	15,000.000	25,000.000	130,000.000
C03917	Petroleum Levy on LPG.	5,516.000	4,772.000	7,600.000
	Total	582,328.250	661,772.000	913,600.000

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>
Total:	<u>100.00%</u>

(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 2020-21 and

TABLE 33
Provincial Share in Revenue Receipts
2020-21 (Budget)

(Rs. In Million)						
Object Code	Description	Balochistan	*Khyber Pakhtunkhwa	Punjab	Sindh	Total
(A) Divisible Taxes		251,663.644	453,401.470	1,432,461.716	679,685.643	2,817,212.473
B01108	Taxes on Income	103,283.548	186,077.384	587,886.775	278,945.117	1,156,192.824
B01809	Capital Value Tax	155.782	280.660	886.709	420.733	1,743.884
B02303	Sales Tax excl. GST on services	98,166.971	176,859.271	558,763.375	265,126.417	1,098,916.034
B02382						
B02383						
B02408	Federal Excise (Net of Gas)	17,723.494	31,930.946	100,881.582	47,867.083	198,403.105
B02503	Customs Duties	32,333.849	58,253.209	184,043.275	87,326.293	361,956.626
B02170						
(B) Straight Transfers		13,390.396	24,117.088	6,654.453	62,344.330	106,506.267
C03904	Gas Development Surcharge	0.000	1,431.477	-96.689	14,531.825	15,866.613
C03908	Royalty on Natural Gas	11,189.669	9,120.233	1,628.711	30,797.402	52,736.015
C03907	Royalty on Crude Oil	4.547	11,451.878	4,615.771	7,126.903	23,199.099
B03044	Excise Duty on Natural Gas	2,196.180	2,113.500	506.660	9,888.200	14,704.540
Total (A+B)		265,054.040	477,518.558	1,439,116.169	742,029.973	2,923,718.740
C	Estimated tax refund recovery					50,000.000
total (A+B)-C						2,873,718.740

* inclusive of 1% War on terror

TABLE 34
Provincial Share in Revenue Receipts
2020-21 (Revised)

(Rs. In Million)

Object Code	Description	Balochistan	*Khyber Pakhtunkhwa	Punjab	Sindh	Total
(A)	Divisible Taxes	245,863.644	415,804.496	1,315,603.031	622,763.053	2,600,034.224
B01108	Taxes on Income	100,783.548	158,113.613	498,756.107	235,771.018	993,424.286
B01809	Capital Value Tax	155.782	46.331	146.376	69.453	417.942
B02303						
B02382	Sales Tax excl. GST on services	95,166.971	170,646.154	541,049.426	256,206.018	1,063,068.569
B02383						
B02408	Federal Excise (Net of Gas)	17,723.494	24,418.830	77,148.050	36,605.810	155,896.184
B02503						
B02170	Customs Duties	32,033.849	62,579.568	198,503.072	94,110.754	387,227.243
(B)	Straight Transfers	11,766.870	27,624.621	7,022.343	57,715.796	104,129.630
C03904	Gas Development Surcharge	-	6,523.741	1,495.643	16,180.613	24,199.997
C03908	Royalty on Natural Gas	10,001.233	9,053.260	1,547.577	29,450.529	50,052.599
C03907	Royalty on Crude Oil	1.637	10,407.100	3,614.563	5,644.094	19,667.394
B03044	Excise Duty on Natural Gas	1,764.000	1,640.520	364.560	6,440.560	10,209.640
	Total (A+B)	257,630.514	443,429.117	1,322,625.374	680,478.849	2,704,163.854

TABLE 35
Provincial Share in Revenue Receipts
2021-22 (Budget)

(Rs. In Million)

Object Code	Description	Balochistan	*Khyber Pakhtunkhwa	Punjab	Sindh	Total
(A)	Divisible Taxes	295,728.384	532,789.246	1,683,276.849	798,694.371	3,310,488.850
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						
B02382	Sales Tax excl. GST on services	128,242.103	231,043.136	729,950.098	346,352.434	1,435,587.771
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)	Straight Transfers	17,567.225	26,467.575	7,821.065	49,513.756	101,369.621
C03904	Gas Development Surcharge	5,560.226	4,156.748	2,021.425	4,730.001	16,468.400
C03908	Royalty on Natural Gas	9,977.801	8,588.269	1,732.346	31,265.998	51,564.414
C03907	Royalty on Crude Oil	1.578	11,838.018	3,647.854	6,116.797	21,604.247
B03044	Excise Duty on Natural Gas	2,027.620	1,884.540	419.440	7,400.960	11,732.560
	Total (A+B)	313,295.609	559,256.821	1,691,097.914	848,208.127	3,411,858.471

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 2020-21 (Budget and Revised) and 2021-22 (Budget).

TABLE 36
Capital Receipts

(Rs. In Million)				
Object Code	Description	2020-21 Budget	2020-21 Revised	2021-22 Budget
	A. Capital Receipts (I+II)	1,326,053	1,701,183	1,439,879
	I. Recoveries of Loans and Advances	147,167	184,120	273,352
E021	Provinces	89,025	88,119	95,361
E022-27	PSEs and Others	58,142	96,001	177,990
	II. Public Debt (Net)	1,178,886	1,517,063	1,166,527
E031	Domestic Debt (Permanent)	864,130	1,200,474	1,974,558
E033	Foreign Currency Debt (Permanent)	(63)	(42)	(63)
E032	Floating Debt	314,819	316,631	(807,967)

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 :

TABLE 37
Recovery of Loans and Advances
(Provinces)

(Rs. In Million)				
Object Code	Description	2020-21 Budget	2020-21 Revised	2021-22 Budget
<u>Province-Wise Break-up</u>				
E021	Punjab	49,984.305	48,296.657	49,058.002
	Cash Loans	1,505.237	1,505.237	1,587.747
	Foreign Loans	48,479.068	46,791.420	47,470.255
	Sindh	22,566.029	23,555.259	30,253.831
	Cash Loans	1,310.457	1,310.457	7,075.096
	Foreign Loans	21,255.572	22,244.802	23,178.735
	Khyber Pakhtunkhwa	10,633.716	10,634.968	11,386.015
	Cash Loans	-	-	-
	Foreign Loans	10,633.716	10,634.968	11,386.015
	Balochistan	5,840.828	5,632.401	4,663.626
	Cash Loans	4.985	4.985	11.786
	Foreign Loans	5,835.843	5,627.416	4,651.840
Total (Recovery of Loans)		89,024.878	88,119.285	95,361.474

Loan-wise Break-up

(Rs. In Million)				
Object Code	Description	2020-21 Budget	2020-21 Revised	2021-22 Budget
E021	Cash Loans	2,815.694	2,820.679	8,674.629
	Punjab	1,505.237	1,505.237	1,587.747
	Sindh	1,310.457	1,310.457	7,075.096
	Khyber Pakhtoonkhwa	-	-	-
	Balochistan	-	4.985	11.786
	Foreign Loans	86,204.199	85,298.606	86,686.845
	Punjab	48,479.068	46,791.420	47,470.255
	Sindh	21,255.572	22,244.802	23,178.735
	Khyber Pakhtoonkhwa	10,633.716	10,634.968	11,386.015
	Balochistan	5,835.843	5,627.416	4,651.840
Total - Loans		89,019.893	88,119.285	95,361.474

TABLE 38
Recovery of Loans and Advances
(Local Bodies)

(Rs. In Million)

Object Code	Description	2020-21 Budget	2020-21 Revised	2021-22 Budget
E022	Cash Loans	15,523.024	1,002.061	15,773.635
	PTVC	58.753	58.753	58.753
	Lahore Garment City	16.628	16.628	18.552
	NHA	14,520.963	-	14,577.736
	PBC	83.947	83.947	71.826
	Capital Development Authority	121.965	121.965	130.502
	State Engineering Corporation	0.159	0.159	2.143
	Pakistant Machine Tool	5.391	5.391	8.957
	Printing Corporation of Pakistan	172.092	172.092	183.485
	Pakistan Steel Mil	543.126	543.126	715.755
	Heavy Mechanical Complex	-	-	5.926
E022	Foreign Loans	35,314.007	35,009.766	50,064.522
	Karachi Port Trust	860.354	796.069	834.527
	NHA	12,336.725	12,590.010	22,446.623
	GIK Institute	3.891	5.393	5.359
	SSGC	1.501	1.501	1.501
	Shaukat Khanum Memorial Trust	10.873	15.070	14.977
	NEPRA	0.751	0.751	0.751
	OGRA	0.623	0.623	0.623
	Chashma Nuclear Power Plant	22,099.289	21,600.349	26,760.161
	Total (Local Bodies)	50,837.031	36,011.827	65,838.157

TABLE 39
Recovery of Loans and Advances
(Financial Institutions)

(Rs. In Million)

Object Code	Description	2020-21 Budget	2020-21 Revised	2021-22 Budget
E023	Foreign Loans	97.314	97.314	97.314
	IDBP	97.314	97.314	97.314
	Total - Financial Institutions	97.314	97.314	97.314

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

(Rs. In Million)

Object Code	Description	2020-21 Budget	2020-21 Revised	2021-22 Budget
E024	(A) Power Sector			
	Cash Loans	2,379.250	2,376.008	2,947.171
	WAPDA (power wing)	1,458.626	1,458.625	1,867.138
	WAPDA (water wing)	38.384	35.143	39.136
	TESCO	21.940	21.940	24.913
	QESCO	39.928	39.928	62.474
	MEPCO	15.850	15.850	17.902
	GENCO-I	22.550	22.550	25.610
	GENCO-II	190.227	190.227	216.270
	GENCO-III	114.129	114.129	128.014
	GENCO-IV	2.315	2.315	2.730
	CPPA	40.100	40.100	40.100
	NJHP	435.201	435.201	486.154
	NTDC	-	-	36.730
E024	Foreign Loans	34,108.759	34,634.794	34,125.925
	WAPDA (Power Wing)	7,747.874	8,250.036	7,727.664
	WAPDA (water wing)	87.768	-	-
	TESCO	-	-	-
	LESCO	597.436	597.436	597.436
	HESCO	651.227	651.227	651.227
	PESCO	442.230	441.582	441.420
	QESCO	676.672	676.672	676.672
	GEPCO	345.792	345.792	345.792
	IESCO	800.727	800.584	800.548
	FESCO	375.607	375.607	375.607
	MEPCO	875.186	875.186	875.186
	NTDC	8,519.299	8,559.597	8,573.298
	NJHP	12,963.245	13,035.379	13,035.379
	PEPCO	25.696	25.696	25.696
	Total - Power Sector (A)	36,488.009	37,010.802	37,073.096
E024	(B) Autonomous Bodies/Corporations			
	Foreign Loans	5,143.073	10,695.205	4,029.733
	Pakistan Railways	1,701.506	1,673.608	1,316.317
	Karachi Fish Harbour Authority	26.584	26.584	26.584

Contd....

(Rs. In Million)

Object Code	Description	2020-21 Budget	2020-21 Revised	2021-22 Budget
	PPAF	1,279.596	1,279.596	1,279.544
	ERRA	2,103.531	-	-
	TEVTA	31.856	31.856	31.856
	SUPARCO	-	7,301.496	1,123.307
	Special Communication Organization	-	382.065	252.125
	Total Autonomous Bodies/Corporations (B)	5,143.073	10,695.205	4,029.733
	Total Non-Financial Institutions (A+B)	41,631.082	47,706.007	41,102.829
E025	Government Servants			
	Cantt/Garrison Educational Institutions	52.710	52.708	55.343
	Office of the AGPR, Isb	3,589.069	3,785.184	4,163.702
	AGPR sub-office, Lahore	1,564.930	1,066.641	1,279.670
	AGPR sub-office, Karachi	896.334	985.969	1,084.565
	AGPR sub-office, Peshawar	1,309.936	416.451	437.273
	AGPR sub-office, Quetta	215.445	214.224	224.525
	AGPR sub-office, Gilgit	163.276	184.423	195.476
	Defence	642.404	648.585	648.585
	Pakistan Post Office Deptt	299.600	317.600	325.800
	Pak PWD	73.500	145.750	146.455
	Pakistan Mint	23.700	22.030	23.840
	CAO (Ministry of Foreign Affairs)	139.778	100.965	111.062
	Central Dte of National Savings	137.554	144.826	145.127
	Geological Survey of Pakistan	28.450	55.642	61.207
	Special Communication Organization	12.567	12.462	13.924
	National Tariff Commission	9.973	13.862	15.248
	NDMA	0.412	3.096	3.033
	Total Government Servants	9,159.638	8,170.418	8,934.835
E027	Others			
	Ways & Means Advances to Provinces, AJK/	-	42,900.0	15,000.0
	Cash Loans- Govt of AJK	5,123.977	2,816.308	3,059.280
	Foreign Loans-Govt of AJK	2,279.407	2,316.525	2,440.804
	Foreign Loans-Govt of Gilgit, -Baltistan	2.613	2.639	2.622
	Cash Loans - PNRA	11.322	11.476	14.500
	Total - Others	7,417.319	48,046.948	20,517.206
	Total Recovery Cash Loans (PSEs)	32,197.211	57,276.271	45,729.421
	Total Recovery Foreign Loans (PSEs)	76,945.173	82,756.243	90,760.920
	Recovery from Arrears Stock	-	24,000.000	41,500.000
	Total (PSEs & Others)	109,142.384	164,032.514	177,990.341
	Estimated Shortfall	51,000.000	68,032.000	-
	Total PSEs Net	58,142.384	96,000.514	177,990.341
	Total Provinces	89,024.878	88,119.285	95,361.474
	Grand Total - Recovery of Loans	147,167.262	184,119.799	273,351.815

6.4 Public Debt

6.4.1 Public Debt of the Federal Government is classified into two basic 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. 400,000.0 million for the year 2020-21, the revised estimates for the year 2020-21 have been worked out at Rs. 743,465 million whereas the budget estimates for the year 2021-22 are estimated at Rs. 751,139.00 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. 450,000.00 million for the year 2020-21, the revised estimates have been projected at Rs. 437,410.00 million. The budget estimates for the year 2021-22 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	2020-21 Budget	2020-21 Revised	2021-22 Budget
E031	Domestic Debt (Permanent)	864,130	1,200,474	1,974,558
	Pakistan Investment Bonds (Non-Bank)	400,000	743,465	751,139
	Government Ijara Sukuk Bonds	450,000	437,410	1,200,000
	Premium Prize Bond (Registered)	15,000	20,000	25,000
	Pakistan Banao Certificate (3 Years)	(199)	(128)	(1,581)
	Pakistan Banao Certificate (5 Years)	(528)	(141)	-
	FADRA	(143)	(131)	-

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 2020-21 were estimated at Rs. 5.000 million. Revised estimates for the year 2020-21 are projected at Rs. 0.500 million whereas budget estimates for financial year 2021-22 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 2020-21 was estimated at Rs. 5.000 million. Revised estimates for the year 2020-21 and budget estimates for the year 2021-22 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 2020-21, revised estimates 2020-21 and budget estimates for the year 2021-22 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 2020-21, the repayment on account of these bonds in revised estimates 2020-21 has been estimated at Rs.-40.000 million. Budget estimates for the year 2021-22 are estimated at Rs.-50.000 million. The estimates of foreign currency debt (permanent) are tabulated below:-

TABLE 42
Public Debt (Foreign Currency Permanent) - Net

		(Rs. In Million)		
Object Code	Description	2020-21 Budget	2020-21 Revised	2021-22 Budget
E031	Foreign Currency Debt (Permanent)	(63)	(42)	(63)
	Foreign Exchange Bearer Certificates (FEBC:	(5)	(1)	(5)
	Foreign Currency Bearer Certificates (FCBCs	(5)	(1)	(5)
	US Dollar Bearer Certificates (DBC)s	(3)	(0)	(3)
	Special US Dollar Bonds	(50)	(40)	(50)

6.4.4 Floating Debt

The term "floating debt" is applied to borrowing of 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. 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	2020-21 Budget	2020-21 Revised	2021-22 Budget
E032	Floating Debt			
	A. Market Treasury Bills through Auction (Non-Bank)			
	Receipts	1,480,120	14,016,951	19,115,475
	Repayments	1,080,120	13,430,000	19,500,000
	A. Market Treasury Bills	400,000	586,951	(384,525)
	B. National Prize Bond (Net)	(85,181)	(268,462)	(239,984)
	C. Govt Bai-Muajjal Ijara Sukuk	-	-	(183,158)
	D. Ways & Means Advances	-	(1,858)	(300)
	Net Total Floating Debt (A+B+C+D)	314,819	316,631	(807,967)

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. Withholding tax is deducted from the profit payment.

7.3.2 Special Savings Certificates

Special Savings Certificates (Registered/Accounts) is a three years scheme with profit payable on six monthly basis. Their rate of return on Special Savings Certificates/Accounts has been linked with the yield of Pakistan Investment Bonds of three years maturity.

7.3.3 Regular Income Certificates

These certificates are of 5 years maturity and profit thereon is linked with the yield of Pakistan Investment Bond of 5 years maturity. This scheme was introduced on 2-2-1993 to ensure payment of income on monthly basis.

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 and 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

Savings Accounts are the running accounts from which funds can be drawn any time like any other banking accounts. Profit on these accounts are given at 50 bps below the SBP Repo rate as a broad principle.

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 Government 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. 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.

7.3.7 Bahbood Savings Certificates

Initially this scheme was introduced exclusively for widows to cater for their needs with monthly profit payment facility. The scheme was further extended to the aged persons of 60 years or above. 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.

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. Profit shall be exempted from Withholding Tax and compulsory deduction of Zakat.

7.3.8 The Budget estimates of Public Account Receipts (Net) are as under;

TABLE 44
Public Account Receipts (Net)

		(Rs. In Million)		
Object Code	Description	2020-21 Budget	2020-21 Revised	2021-22 Budget
	Deferred Liabilities (Net)	227,278.880	(60,896.723)	58,136.630
	Deposits and Reserves (Net)	(11,660.2)	(20,420.5)	16,058.6
	Total	215,618.7	(81,317.2)	74,195.2

7.3.9 The Budget estimates of Deferred Liabilities on account of National Savings Schemes (Net) are as under;

TABLE 45
Deferred Liabilities (Net)

		(Rs. In Million)		
Object Code	Description	2020-21 Budget	2020-21 Revised	2021-22 Budget
G03	Deferred Liabilities (A+B+C)	227,279	(60,897)	58,137
	Provident Fund (A)	4,000	(7,900)	(8,000)
	Saving/Deposit Acctt/Certificates (B)	225,279	(52,348)	66,137
	Saving Bank Accounts	2,022	(3,419)	(12,549)
	Khas Deposit Accounts	(5)	(5)	(5)
	Mahana Amdani Accounts	(70)	(70)	(70)
	Pensioners' Benefit Accounts	24,044	16,241	41,991
	Defence Saving Certificates	25,917	(8,097)	9,359
	Bahbood Savings Certificates	42,194	2,867	43,343
	National Deposit Certificates	(1)	(1)	(1)
	Khas Deposit Certificates	(1)	(1)	(1)
	Special Savings Certificates (Registered)	33,555	(25,014)	(37,327)
	Special Savings Accounts (Term Deposit)	36,643	(34,703)	(51,784)
	Shuhda Welfare Account	18	17	15
	Regular Income Certificates	30,963	24,336	61,166
	Short Term Savings Certificates	3,000	(24,500)	(15,000)
	New Savings Schemes	27,000	-	27,000
	Postal Life Insurance Fund (C) *	(2,000)	(649)	-

**Portfolio transferred to the newly created company i.e Postal Life Insurance Company Ltd on 02.04.2021*

7.4 Deposits and Reserves

Deposits and Reserves represent all monies forming part of the Public Account of the Federation as per Article 78(2) of the Constitution of Islamic Republic of Pakistan. The estimates in the following table 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	2020-21 Budget	2020-21 Revised	2021-22 Budget
G06	FGE BENEVOLENT FUNDS	1,528.556	1,467.104	1,425.158
G06202	Civil	1,330.862	1,281.881	1,199.066
G06205	Pakistan Post Office Department	168.865	166.401	200.234
G06206	Pak PWD	7.283	6.445	5.328
G06209	National Saving	12.965	12.377	11.952
G06210	Pakistan Mint	3.213	-	3.654
G06212	Geological Survey of Pakistan	5.242	-	4.924
G06214	Provincial Govt./Employee B. Fund.	0.126	-	-
	GROUP INSURANCE FUNDS	631.927	581.649	652.258
G06401	PAK PWD	2.419	-	-
G06402	Foreign Office	-	-	-
G06404	National Saving	3.125	-	-
G06405	Pakistan Mint	0.151	-	-
G06406	Forest Department	7.081	-	-
G06407	Geological Survey of Pakistan	1.978	-	-
G06408	Provincial Govt Employees B.Fund	0.076	-	-
G06409	Civil	420.764	400.736	387.162
G06410	Defence	196.333	180.913	265.096

Contd....

(Rs. In Million)

Object Code	Description	2020-21 Budget	2020-21 Revised	2021-22 Budget
	Main Department	262,652.4	305,626.2	221,818.8
	Defence	6,319.7	8,038.7	4,471.6
G11224	Deposit Account with Defence	3,756.488	5,480.350	2,572.130
G06203	F.G.Employees Benevolent Fund (Defence)	2,563.256	2,558.364	1,899.494
	Railways	44,920.6	-	-
G08117	Railways Reserve Fund	40,000.000	-	-
G08121	Railways Depreciation Reserve Fund	4,920.616	-	-
	Pakistan Post	188,347.7	266,341.9	198,340.1
G07101	Post Office Renewal Reserve Fund	31.563	3.390	50.470
G07102	Pakistan Post Office Welfare Fund	60.997	1.427	36.936
G07106	PPO Miscellaneous	188,255.151	266,337.094	198,252.652
	Pak PWD	23,064.4	31,245.6	19,007.2
G10113	Public Works/Pak. PWD Deposits	22,686.401	30,253.920	18,076.182
G10101	Pak. PWD Receipts & Collection Account	377.975	991.681	930.968
	OTHERS	300,180.472	282,263.549	311,268.856
G06304	Workers Welfare Fund	9,765.466	10,744.452	18,532.502
G06308	Staff Welfare Fund Balochistan Police	0.025	-	-
G06315	Judicial Officers Welfare Fund.	0.794	-	-
G07104	Fed. Govt. Empl. Group Insur. Fund	11.529	87.221	14.866
G10102	Foreign Office Receipts & Collection Account	2,859.734	1,843.265	7,625.368
G10104	Mint Receipt and Collection Account	132.275	73.319	93.714
G10106	Deposit Works of Survey of Pakistan	26.057	68.370	46.116
G10107	Deposits of Department of Mineral Development	0.378	-	-
G10304	Zakat Collection Account	2,194.492	2,184.341	2,152.754
G11215	Revenue Deposits	995.917	5,370.882	10,295.300
G11216	Civil & Criminal court Deposits	18.119	36.536	46.014
G11217	Personal Deposits	40,662.065	63,146.703	60,366.612
G11218	Forest Deposits	0.013	-	-
G11220	Deposit in connection with Election	4.271	4.095	92.162
G11225	Deposits Accounts with AGPR	289.762	183.616	372.362
G11230	Special Remittances Deposits	1,078.220	1,333.849	5,251.478
G11237	Deposit local bodies to meet Claims of contractors	0.454	-	-
G11240	Security Deposits of Cashiers etc.	309.481	227.159	386.420

(Rs. In Million)

Object Code	Description	2020-21 Budget	2020-21 Revised	2021-22 Budget
G11255	Defence Services Security Deposits.	2,066.413	3,047.616	3,857.140
G11256	Defence Service Misc. Deposits.	217,041.451	170,908.103	177,999.000
G11276	Security deposit of Private Co.	29.345	-	-
G11278	Contribution to Govt servants Housing Foundation from its members	0.945	-	-
G11280	Withholding Tax on Profit from investment in NSC	11,445.953	12,107.327	6,786.142
G11281	Deposits on account of fee realized by PNAC	33.302	52.982	59.146
G11290	Security deposit of Firms/Contractors	32.533	274.708	236.700
G12102	P.M's Fund for Welfare & Relief for Kashmir	0.517	-	-
G12130	President's Relief Fund for Earthquake Victims 2005	0.151	-	-
G12135	PM's Special Fund for victims of Terrorism	0.781	-	-
G12140	PM Flood relief Fund 2010	0.126	-	-
G12150	PM Relief Fund for Thar 2014	3,646.112	2,665.455	3,925.608
G12157	PM COVID-19 Pandemic Relief Fund 2020.	24.898	507.870	929.238
G12205	Pakistan Minorities Welfare Fund	-	46.641	20.532
G12206	Special Fund for Welfare & Uplift of Minorities	46.771	53.436	92.330
G12226	Federal Government Artists Welfare Fund	13.671	27.908	3.820
G12305	Export Development Fund	-	-	893.794
G12308	Reserve Fund for Exchange Risk on Foreign Loans	292.610	333.862	2,846.768
G12412	Pakistan Oil Seed Development Fund	151.742	159.188	133.642
G12419	Research & Development Fund	948.049	1,397.463	1,884.714
G12421	SCP Diamer Basha and Mohmand Dam Fund	24.280	-	3.974
G12504	Workers Children Education Fund	0.554	-	-
G12510	Education Welfare Fund	0.013	-	-
G12612	Fund for Urdu Science Board	2.646	-	-
G12712	Trust Interest Fund (Charitable Endowment)	3.415	-	-
G12713	Income Tax deduction from Salaries	21.004	24.086	20.898
G12714	Income Tax deduction from Contractors/Suppliers	83.828	124.222	108.344
G12738	National Fund for Control of Drug Abuse	34.852	65.996	35.934

Contd....

(Rs. In Million)

Object Code	Description	2020-21 Budget	2020-21 Revised	2021-22 Budget
G12741	Federal Civil Servant's subscription to Services Book Club	17.678	13.569	10.590
G12745	Central Research Fund	-	-	-
G12777	Sales Tax deduction special procedure, 2007	8.442	18.551	16.686
G12783	Universal Service Fund	3,599.744	4,447.697	5,945.880
G13127	Grants and Tech. Assistance from US Government	884.961	635.288	140.470
G13140	GSP Receipt and Collection Account	24.633	29.891	31.022
G14100	Pakistan Mint	1,350.000	-	-
	Other	-	17.882	10.816
	Gross Receipts	564,993.402	589,938.528	535,165.104
	Less Expenditure	576,653.555	610,359.000	519,106.536
	Deposits and Reserves (Net)	(11,660.153)	(20,420.472)	16,058.568

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 program is part of the economic and structural reforms agenda of the Government of Pakistan that along with deregulation and good governance, seeks to enhance the growth and productivity of Pakistan's economy, by harnessing the private sector as its engine of 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 below:

TABLE 47
Privatization Proceeds

Description		(Rs. In Million)		
		2020-21 Budget	2020-21 Revised	2021-22 Budget
E01501-02	Privatization Proceeds	100,000.000	-	252,000.000

**subject to successful process*

***It also includes assets of PFDL*

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 developing 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 of 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 2020-21(Budget and Revised) and 2021-22 (Budget) are tabulated on the following page.

TABLE 1
Summary of Foreign Assistance

(Rs. In Million)

Description	2020-21 Budget	2020-21 Revised	2021-22 Budget
(1) PSDP Projects (A+B)	238,815.500	256,645.730	291,579.357
A. Project Loans	218,153.130	228,896.534	259,943.359
Federal Projects	13,273.830	26,714.253	20,596.104
Autonomous Bodies	53,548.000	102,873.030	73,116.528
Provinces	151,331.300	99,309.251	166,230.727
B. Project Grants	20,662.370	27,749.196	31,635.998
Federal Projects	4,811.495	4,096.837	6,028.368
Autonomous Bodies	842.000	6,218.000	259.000
Provinces	15,008.875	17,434.359	25,348.630
(2) Projects (Outside Projects)	44,751.000	57,859.214	22,817.190
A. Project Loans	42,411.060	50,449.920	22,138.960
Federal Projects	42,411.060	50,272.820	22,138.960
Autonomous Bodies	-	177.100	-
Provinces	-	-	-
B. Project Grants	2,339.940	7,409.294	678.230
Federal Projects	1,803.690	3,195.644	673.190
Autonomous Bodies	-	3,356.520	-
Provinces	536.250	857.130	5.040
(3) Programme Loans	503,567.000	440,318.575	438,195.100
(4) Other Loans	1,435,780.500	1,532,035.000	1,995,200.000
Total External Resources (1+2+3+4)	2,222,919.000	2,286,858.519	2,747,791.647

TABLE 2
Programme Loans

(Rs. In Million)

S.No.	Description	2020-21 Budget	2020-21 Revised	2021-22 Budget
1	ADB	146,345.000	150,064.610	134,088.200
2	AIIB	82,500.000	40,250.000	48,000.000
3	IBRD	22,770.000	58,801.190	182,550.000
4	IDA	251,952.000	188,385.275	63,636.900
5	IFAD	-	2,817.500	1,920.000
7	OFID	-	-	8,000.000
	Total- Programme Loans	503,567.000	440,318.575	438,195.100

TABLE 3
Other Loans

(Rs. In Million)

S.No.	Description	2020-21 Budget	2020-21 Revised	2021-22 Budget
1	IDB (Short-term)	165,000.000	128,800.000	160,000.000
2	Saudia Arabia (Short term)	165,000.000	-	-
3	Euro Bond/ International Sukuk	247,500.000	402,500.000	560,000.000
4	Commercial Banks	647,212.500	762,335.000	779,200.000
5	China Safe Deposits	-	161,000.000	-
6	Eco. Trade Bank	-	-	-
7	Budgetary Support from Friendly Countries	-	-	-
8	IMF Loan for Budgetary Support	211,068.000	77,400.000	496,000.000
	Total- Other Loans	1,435,780.500	1,532,035.000	1,995,200.000

Table 4
Foreign Assistance for PSDP Projects
Federation and Provinces

(Rs. In Million)

Description	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
(a) Federal Departments	18,085.325	30,811.090	26,624.472
Loans	13,273.830	26,714.253	20,596.104
Grants	4,811.495	4,096.837	6,028.368
(b) Autonomous Bodies	54,390.000	109,091.030	73,375.528
Loans	53,548.000	102,873.030	73,116.528
Grants	842.000	6,218.000	259.000
(i) WAPDA	12,598.000	27,891.540	11,010.000
Loans	11,781.000	21,673.540	10,778.000
Grants	817.000	6,218.000	232.000
(i) PEPCO	27,692.000	54,504.540	40,174.000
Loans	27,667.000	54,504.540	40,147.000
Grants	25.000	0.000	27.000
(ii) NHA	14,100.000	26,694.950	22,191.528
Loans	14,100.000	26,694.950	22,191.528
(c) PROVINCES	166,340.175	116,743.610	191,579.357
Loans	151,331.300	99,309.251	166,230.727
Grants	15,008.875	17,434.359	25,348.630
(i) PUNJAB	51,768.868	44,083.259	50,114.240
Loans	50,711.128	42,755.110	47,803.024
Grants	1,057.740	1,328.149	2,311.216
(ii) SINDH	55,973.280	38,268.272	70,758.696
Loans	52,392.430	36,089.780	65,315.421
Grants	3,580.850	2,178.492	5,443.275
(iii) KHYBER PAKHTUNKHWA	30,736.487	27,922.649	53,729.121
Loans	23,709.592	18,772.361	41,812.282
Grants	7,026.895	9,150.288	11,916.839
(iv) BALOCHISTAN	12,005.890	6,469.430	16,977.300
Loans	8,662.500	1,692.000	11,300.000
Grants	3,343.390	4,777.430	5,677.300
Total External Resources for PSDP	238,815.500	256,645.730	291,579.357
Loans	218,153.130	228,896.534	259,943.359
Grants	20,662.370	27,749.196	31,635.998

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

(Rs. In Million)

Description	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
a) Project Loans for PSDP	218,153.130	228,896.534	259,943.359
(i) Federal Projects	13,273.830	26,714.253	20,596.104
(ii) Autonomous Bodies	53,548.000	102,873.030	73,116.528
(iii) Provinces	151,331.300	99,309.251	166,230.727
b) Project Grants for PSDP	20,662.370	27,749.196	31,635.998
(i) Federal Projects	4,811.495	4,096.837	6,028.368
(ii) Autonomous Bodies	842.000	6,218.000	259.000
(iii) Provinces	15,008.875	17,434.359	25,348.630
Total Loans and Grants for PSDP	238,815.500	256,645.730	291,579.357

Table 6
Foreign Assistance Projects (Outside PSDP)

(Rs. In Million)

Description	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
<u>Loans/Grants Wise Break-up</u>			
<u>Federal Government</u>	44,214.750	53,468.464	22,812.150
Loans	42,411.060	50,272.820	22,138.960
Grants	1,803.690	3,195.644	673.190
<u>Autonomous Bodies</u>	0.000	3,533.620	0.000
Loans	0.000	177.100	0.000
Grants	0.000	3,356.520	0.000
<u>Provinces</u>	536.250	857.130	5.040
Loans	0.000	0.000	0.000
Grants	536.250	857.130	5.040
Total Project Loans	42,411.060	50,449.920	22,138.960
Total Project Grants	2,339.940	7,409.294	678.230
TOTAL:- PROJECT LOANS AND GRANTS OUTSIDE PSDP	44,751.000	57,859.214	22,817.190

Project Loans
Federal PSDP Projects

(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
	FEDERAL PROJECTS			
ADB		776.350	6,987.400	2,489.690
	Water Resource Development Project (Meged Districts of KP)	546.350	772.800	1,269.690
	Pakistan Single Window (PSW) Programme.	80.000	0.000	500.000
	Naulong Storage Dam Project.	50.000	0.000	50.000
	Response, Recovery & Resilience in Education Programing in Post Covid-19	0.000	0.000	0.000
	Development of Integrated Transit Management System.	100.000	6,214.600	670.000
IDA		4,171.490	11,305.348	5,330.396
	Disaster & climate resilience Multi Sector Projects in AJK	1,121.490	866.608	720.000
	Pakistan Financial Inclusion and Infrastructure Project	100.000	5,635.000	200.000
	Pakistan Reises Revenue	100.000	1,762.450	500.000
	Higher Education Development Programme in Pakistan.	1,200.000	0.000	1,750.000
	Extended Programme on Immunization	1,500.000	2,479.400	0.000
	Response, Recovery & Resilience in Education Program in Post Covid-19	0.000	0.000	1,000.000
	Pandemic Response Effectiveness Project.	0.000	0.000	160.396
	Locust Emergency & Food Security Project.	0.000	0.000	1,000.000
	Water Sector Capacity Building = Indus 21-Additional Financing	150.000	561.890	0.000
IDB		1,278.510	2,033.615	1,230.000
	Reconstruction & Rehabilitation of 277 Flood Damaged School Buildings in 10 Districts of AJK	684.156	1,700.000	615.000
	Basic Education for all	0.000	201.770	0.000
	Basic Education for all	594.354	131.845	615.000

Project Loans
Federal PSDP Projects

(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
TURKISH EXIM BANK		82.972	0.000	0.000
	35 MW Nagdar HPP	41.486	0.000	0.000
	40 MW Dowarian HPP	41.486	0.000	0.000
CHINA		2,750.000	3,750.000	7,246.018
	Gawadar Smart Enviromental and Sanitation System and land fill.	600.000	0.000	400.000
	26 MW Shagarthang HPP Skardu	650.000	0.000	0.000
	Construction of Expressway on Eastbay of Gawadar Port	800.000	3,750.000	1,856.544
	Upgradation of Pakistan Railway existing main line-1 (ML-1) and Establishment of Dry Port near Havelian (2018-2022)	500.000	0.000	2,989.474
	Pakistan Multi Missions Satellite (PAK SAT. MM1)	100.000	0.000	100.000
	Pakistan Space Centre, Islamabad, Lahore and Karachi.	100.000	0.000	1,900.000
KUWAIT		250.000	39.060	0.000
	Earthquake (Education) (ERRA).	250.000	39.060	0.000
FRANCE		217.028	1,324.830	512.798
	48 MW Jagran HPP-II, AJK	100.000	1,220.830	500.000
	Capacity building of AJK Power Development Organization	17.028	4.000	12.798
	Harpo HPP	100.000	100.000	0.000

Project Loans
Federal PSDP Projects

(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
IFAD		2,000.000	966.000	2,000.000
	Economic Transformation ETI-GB.	2,000.000	966.000	2,000.000
KOREA				
	Technology Parks Development Project at Islamabad.	1,247.480	308.000	1,250.000
SAUDI ARABIA		500.000	0.000	537.202
	Diamer Bhasha Dam	500.000	0.000	500.000
	220MW Jagran-IV HPP	0.000	0.000	37.202
	Total Loans for Federal Projects	13,273.830	26,714.253	20,596.104

A. Project Loans for PSDP
Loans for Autonomous Bodies

(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
	(i) WATER & POWER DEVELOPMENT AUTHORITY (POWER)			
OPEC		68.000	326.000	32.000
	Golan Gol HPP	68.000	326.000	32.000
	Neelum Jhelum HPP			
GERMANY		840.000	427.000	734.000
	Establishment of Pakistan Glacier Network	70.000	195.000	70.000
	Keyal Khwar HPP.	90.000	132.000	214.000
	Keyal Khwar HPP.	680.000	100.000	450.000
KUWAIT		214.000	1,200.000	201.000
	Golan Goal HPP.	214.000	1,200.000	201.000
IDA		6,000.000	13,144.000	3,950.000
	Tarbella 4th Extension H.P Project	1,500.000	5,607.000	800.000
	Dasu H.P Project Stage-I 2160MW	4,500.000	7,537.000	3,150.000
SAUDI ARABIA		118.000	365.000	64.000
	Neelum Jhelum HPP (11/506)	0.000		
	Golan Gol HPP-Additional (14/609)	118.000	365.000	64.000

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(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
FRANCE		643.000	1,700.540	1,012.000
	Rehabilitation of Mangla Hydropower Project.	475.000	1,291.190	540.000
	Warsak Hydropower Project-II	78.000	166.470	200.000
	Dargai HPP	30.000	60.000	50.000
	Dargai HPP	0.000	0.000	20.000
	Warsak Hydropower Project-II	0.000	162.880	103.000
	34.5 MW Harpo.HPP Skardu (Co.Financing KFW)	0.000	0.000	10.000
	Chitral Hydel Power Station Capacity Enhancement from 1 MW to 5 MW	60.000	20.000	89.000

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

(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
IBRD		1,643.000	1,643.000	3,254.000
	Terbela 5th Extension HPP.	1,643.000	1,643.000	3,254.000
AIIB				
	Tarbela 5th Exten. HPP (1410 MW) Sawabi	1,515.000	1,515.000	1,394.000
EIB		740.000	1,353.000	137.000
	Warsak HPP Rehabilitation Phase-II. Keyal Khwar HPP.	740.000	1,353.000	137.000
	Total-Loans for WAPDA(Power)	11,781.000	21,673.540	10,778.000
(iii)	PAKISTAN ELECTRIC POWER COMPANY (PEPCO)			
JAPAN		90.000	160.000	670.000
	2nd Source of Supply 200KV/Abad University S/S (Now 220 KV Transmission System Network Reinforcement in Islamabad & Burhan)	90.000	160.000	670.000
ADB		24,307.000	42,133.700	23,035.000
	Thermal For Installation of New Coal Fired Power Plant having Capacity 2x660 MW at Jamshoro.	9,000.000	29,559.600	17,000.000

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(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
	Jamshoro Power Generation Project	0.000	128.800	0.000
	Rehabilitation of NTDC system in South Area for Improvement in system reliability to avoid the frequent tripping Trench I.	130.000	0.000	0.000
	500 KV Faisalabad New (2*750)(Now 500 Kv Faisalabad west	2,000.000	0.000	150.000
	Construction of 500KV T/L for Dispersal of Power from 747 MW from Guddu-IV	70.000	0.000	0.000
	Extension/Augmentation at 500/200-KV Rawat Sub-Station-IV	1,130.000	0.000	0.000

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

(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
	Evacuation of Power from 1320 MW Power Plant at Sahiwal	382.000	0.000	0.000
	2ND Power Transmission Enhancement Investment Program	0.000	1,046.500	0.000
	Upgradation/ Extension of NTDC's Telecommunication & SCADA System at NPCC	1,000.000	0.000	1,200.000
	Reinforcement of Existing 220 KV Guddu-Uch-Sibbi Single Circuit Transmission Line for Improvement of Power Supply System in South Area.	1,675.000	0.000	900.000
	220KV Mirpur Khas G/S alongwith allied T/Ls.	300.000	0.000	900.000
	220-Kv Dera Ismail Khan-Zhob Transmission line alongwith 220-KV Zhob Sub-Station	2,000.000	0.000	1,500.000
	2ND Power Transmission Enhancement Investment Program	0.000	8,822.800	0.000
	Evacuation of Power from 500 MW Wind Power Plants Jhimpir Clusters.	100.000	0.000	25.000

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(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
	MFF-II: Power Distribution Enhancement Investment Program Tranche-1 (Advance Metering Project for LESCO	1,000.000	48.300	50.000
	MFF-II: Power Distribution Enhancement Investment Program SC (Advance Metering Project for IESCO	1,500.000	0.000	10.000
	500-KV Lahore, North	2,000.000	0.000	1,000.000
	Evacuation of Power from Suki Kinari, Kohala, Mahal HPPs (500 KV Maira Switching Station)	1,500.000	0.000	50.000
	200-KV Jauarabad G/S alongwith allied T/Ls	400.000	0.000	250.000
	200-KV Dharki-Rahim Yar Khan-Bhawalpur	5.000	0.000	0.000

A. Project Loans for PSDP
Loans for Autonomous Bodies

(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
	2ND Power Transmission Enhancement Investment Program-III	0.000	2,527.700	0.000
	200-KV Head Faqiran G/S alongwith allies T/Ls	5.000	0.000	0.000
	200-KV Larkana Substation.	5.000	0.000	0.000
	200-KV Haripur Sub-Station	5.000	0.000	0.000
	Establishment of 132 KV Grid Station Matta, PESCO.	100.000	0.000	0.000
GERMANY		0.000	120.000	160.000
	220 KV Grid station Ghazi Road	0.000	120.000	10.000
	500 KV Chakwal Grid Station alongwith Allied Transmission Lines	0.000	0.000	150.000
IDA		1,660.000	9,275.840	6,000.000
	Evacuation of power from 2160MW Dasu HPP Stage-I	160.000	5,775.840	4,000.000
	CASA 1000	1,500.000	3,500.000	2,000.000

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(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
IBRD		1,610.000	815.000	10,282.000
	Evacuation of Power from Tarbella 5th Extension	100.000	0.000	1,782.000
	Enhancement in Transformation capacity of NTDC System.	0.000	600.000	900.000
	500 KV Islamabad West	0.000	0.000	5,000.000
	220 KV Mustung Grid Station alongwith Transmission Lines.	0.000	30.000	1,500.000
	Conversion from 220-KV AIS Grid Stations in GIS Grid Stations. 220-KV Kala Shah Kaka, 220-KV Bund Road, 220 KV Nishatabad, 220-KV Jaranwala.	1,100.000	100.000	500.000
	220-KV Jamrud G/S alongwith Allied T/Ls	0.000	5.000	100.000
	220 KV Jamrud G/S alongwith allied T/Ls	5.000	0.000	0.000
	National Transmission Project. Moder. 1 Proj.	405.000	80.000	500.000

A. Project Loans for PSDP
Loans for Autonomous Bodies

(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
IDB	Interconnections scheme for Import of Power from CASA-1000	0.000	2,000.000	0.000
	Total:- Loans for PEPCO	<u>27,667.000</u>	<u>54,504.540</u>	<u>40,147.000</u>
(iii)	NATIONAL HIGHWAY AUTHORITY			
ADB		7,250.000	6,762.000	10,550.000
	Motorway M-4 Gojra Shorkot Section	0.000	144.900	0.000
	NHDSIP,Zhob Mughal Kot N-50	750.000	644.000	0.000
	National Trade Corridor Tranch-II)E-35)			
	Construction of Burhan Havelian Expressway	500.000	0.000	0.000
	D.G Khan - D.I Khan (N-55) -245 Km			
	CARREC Corridor).	250.000	0.000	1,000.000
	CARREC-DIP -Project	1,000.000	0.000	3,500.000

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(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
CHINA	Construction additional Carriage Way Shakarpur-Rajanpur Section N-55.	500.000	1,754.900	4,000.000
	Post-Flood National Highways Rehabilitation of National Highways due to unprecedented rains & flash Floods 2010 (Revised)	2,500.000	4,057.200	1,800.000
	Construction of Faisalabad-Khanewal (M-4) 184 km	1,500.000	161.000	0.000
	Construction of Rajanpur-DG Khan as a Fourlane Highway	250.000	0.000	250.000
		4,500.000	18,933.706	2,500.000
	Dualization of Yarik-Mughalkot-Zhob Section of N-50 (210 km) CPEC Western Alignment including Zhob Bypass and Land Acquisition	500.000	0.000	600.000
	Havelian to Thakot KKH Phase-II	2,000.000	5,193.959	1,000.000
Multan- Sukkur Section (387 km) Credit Financing (90:10) (PKM)	2,000.000	13,739.747	900.000	

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

(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
JAPAN		500.000	731.634	700.000
	East West Road ===Rakhi-Gaj-Bewata.	500.000	731.634	700.000
KOREA		1,000.000	50.000	850.000
	Construction of Malakand Tunnel on N-45	750.000	50.000	200.000
	Improvement & widening of Chakdara Chitral Section N-45 (141Km)	250.000	0.000	650.000
IDA	Khyber Pass Eco. Corridor	500.000	111.520	7,541.528
SAUDIA ARABIA				
	Construction of Highway from Athmuqam to Taobutt including two tunnels in Neelum Valley	350.000	0.000	50.000

Contd....

(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
AIIB	Motorway M-4 Shorkot Khanewal Section	0.000	106.090	0.000
	Total-Loans for NHA	14,100.000	26,694.950	22,191.528
	Total-Loans for Autonomous Bodies	53,548.000	102,873.030	73,116.528
	WAPDA	11,781.000	21,673.540	10,778.000
	PEPCO	27,667.000	54,504.540	40,147.000
	NHA	14,100.000	26,694.950	22,191.528

A. Project Loans for PSDP
Loans for Provinces

(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
	(i) PUNJAB			
IDA		12,210.000	7,878.960	11,789.874
	Disaster & climate resilience Multi Sector Projects	4,950.000	4,433.780	4,269.834
	Punjab Irrigated Agriculture Productivity Improvement	1,980.000	0.000	0.000
	Punjab Tourism for Economic Growth Project	2,805.000	1,296.000	2,430.000
	Punjab Urban Land Record	1,650.000	0.000	0.000
	Punjab Human Capital Investment Project.	0.000	2,149.180	5,090.040
	Punjab Rural Sustainable water supply	825.000	0.000	0.000
ADB		8,288.988	11,109.000	24,916.866
	Trimmu & Punjnand Improvement Project	1,150.784	1,368.500	1,500.000
	Construction of Jalalpur Irrigation Project	4,125.000	2,559.900	5,483.000
	Trimmu & Punjnand Improvement Project	950.704	257.600	1,050.000
	Enhancing PPPs in Pakistan (Punjab)	330.000	32.200	1,286.280
	Project Readiness Financing for Punjab	16.500	0.000	280.000
	Punjab ural Development Projects	16.500	515.200	991.440

Contd....

(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
	Improving workforce readiness in Punjab	16.500	0.000	16.200
	Punjab Water	0.000	96.600	0.000
	Punjab Agriculture Markets Development Projects.	16.500	0.000	4,860.000
	Punjab Agriculture Roads Improvements Programme	0.000	0.000	810.000
	Greater Thal Canal Project	16.500	0.000	1,957.446
	Punjab Intermediate Improvement Investment Programme	1,650.000	6,279.000	6,682.500

A. Project Loans for PSDP
Loans for Provinces

(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
IBRD		6,270.000	6,082.480	5,224.500
	Punjab Irrigated Agriculture Productivity Improvement (Additional Financing)	6,270.000	6,082.480	5,224.500
IFAD		2,475.000	2,184.670	2,880.000
	Southern Punjab Poverty Alleviation Project	0.000	351.590	2,560.000
	Southern Punjab Poverty Alleviation Project	0.000	174.780	0.000
	Southern Punjab Poverty Alleviation Project	2,475.000	1,658.300	320.000
CHINA		16,500.000	15,500.000	0.000
	Orange Line in Lahore Project.(34377)	0.000	0.000	0.000
	Orange Line in Lahore Project.(2015)	16,500.000	15,500.000	0.000
France		3,300.640	0.000	991.784
	Extension of Water Resources, Faisalabad City face-II	2,600.640	0.000	343.784
	Heritage & Urban Regeneration in Walled city of Lahore.	700.000	0.000	648.000
AIIB		1,666.500	0.000	2,000.000
	Lahore Water and Waste Water Treatment Project.	16.500	0.000	0.000
	Sewerage Scheme for Lorech Colony to Ghulshan-e-Ravi	825.000	0.000	1,000.000
	Construction of Surface water treatment plant at BRBD	825.000	0.000	1,000.000
	Total-Loans for Punjab	50,711.128	42,755.110	47,803.024

A. Project Loans for PSDP
Loans for Provinces

(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
	(ii) SINDH			
IDA		43,740.000	27,608.352	31,823.257
	Sindh Resilience Project (Irrigation Component)	0.000	0.000	1,000.000
	Additional Financing for Sindh water sector improvement project	660.000	103.840	0.000
	Sindh Agriculture Growth Project	1,980.000	14.400	0.000
	Sindh Irrigated Agriculture Productivity Enhancement Project	5,775.000	5,775.000	1,935.660
	Sindh Barrages Improvement Project	3,300.000	3,992.810	3,710.000
	Sindh Resilience Project	3,135.000	4,644.510	1,203.940
	Karachi Neighbourhoods Improvement Project	4,125.000	2,200.000	3,673.550
	Sindh Enhancing response for Stunting Project	3,300.000	1,601.100	0.000
	Sindh Solar Energy Project	3,300.000	1,761.450	4,500.000
	Karachi Water & Sewerage Services Improvement Project	2,475.000	843.480	1,958.862
	Pandemic Response Effectiveness in Pakistan Project (Component-I)	840.000	0.000	0.000
	Karachi Mobility Project	3,300.000	255.470	4,640.000
	Competitive and Livable City of Karachi (CLICK)	4,950.000	5,759.022	5,664.110
	Sakkhar Barrages Additional Financing	1,650.000	617.870	2,737.135
	Solid Waste Emergency Efficiency Project	825.000	39.400	800.000
	COVID-Response Sindh Health Project	1,650.000	0.000	0.000
	Sindh Human Capital Project.	2,475.000	0.000	0.000
ADB		5,352.430	3,952.310	22,616.810
	Karachi Bus Rapid Transit Facility	402.430	7.810	0.000
	Karachi Sustainable Bus Rapid Transit Project.	1,650.000	1,883.700	9,743.365

A. Project Loans for PSDP
Loans for Provinces

(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
	Sindh Province Road Improvement Project	825.000	1,787.100	50.000
	Enhan.Public Private Partnership in Sindh	1,650.000	64.400	10,313.685
	Sindh Secondary Education Improvement Project.	660.000	209.300	2,509.760
	Widening/improvement of Sind Provincial Roads	165.000	0.000	0.000
KOREA	Establishment of children Hospital Sukkur	1,980.000	1,000.000	2,704.800
AIB		1,320.000	2,186.299	5,064.708
	Karach Water & Sewerage Services Improvement Project (WB Co-Finance)	990.000	843.480	1,958.862
	Karachi Bus Rapid Transit Facility	330.000	1,342.819	3,105.846
France	Karachi Bus Rapid Transit Facility	0.000	1,342.819	3,105.846
	Total-Loans for Sindh	52,392.430	36,089.780	65,315.421
	(iii) KHYBER PAKHTUNKHWA	14,117.917	9,757.060	25,619.716
ADB	Mass Transit Facility in Peshawar (PDA)	134.647	0.000	0.000
	Peshawar Bus Rapid-Terminal	3,300.000	1,996.500	6,311.596
	Balakot HPP (300 Mw) District Mansehra	16.500	0.000	5,000.000
	Provincial Roads Rehabilitation Project	5,420.270	4,717.400	5,000.000
	Access to Clean Energy (MHP)	0.000	0.000	2,100.000
	Detailed Design and Const. of Pehur High Level Canal Extension District Swabi	1,650.000	418.600	1,421.000
	KP Intermediate Cities Improv. Project	430.000	772.900	0.000
	KP Cities Improvement Project	16.500	96.600	787.120
	KP Provincial Roads-Project (214KM)	600.000	96.660	0.000
	KP Provincial Roads Improvement Project (Additional Financing)	2,550.000	1,658.400	5,000.000

A. Project Loans for PSDP
Loans for Provinces

(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
JAPAN		330.000	57.150	3,189.220
	KP Emergency Road Rehabilitation Project.	0.000	57.150	109.220
	KP Rural Roads Improvement & Rehabilitation Project-II	330.000	0.000	3,080.000
IDA		5,661.675	8,499.260	10,491.346
	KP Irrigated Agriculture Improvement Project	1,650.000	3,800.000	4,109.336
	Preparation Advance Facility of World Bank proposed KPK Hydro Power Dev. Project	300.000	50.000	300.000
	KP Urban Management	165.000	0.000	0.000
	KP Human Capital Project	1.650	1,900.000	1,500.000
	KP Renewable Energy Project	1,400.025	36.960	1,632.000
	Integrated Tourism Area Development Program	2,145.000	2,712.300	1,050.000
	Kyber Pakhtunkhwa Cities Digital Transformation Centres	0.000	0.000	0.010
	Refugees & Host Communities under IDA-18-Regional Sub Window	0.000	0.000	1,900.000
SAUDI ARABIA		3,600.000	278.661	480.000
	Construction of Infrastructure Malakand Region Project	3,600.000	278.661	480.000
GERMANY				
	Land fill and STP sites for KPCIP WSSC's	0.000	0.000	500.000
IBRD	KP Hydro & Renewable Energy Development	0.000	80.230	1,032.000
CHINA				
	Reconstruction / Rehabilitation of fully damaged schools in Bara District	0.000	100.000	400.000
ITALY				
	Promotion of Olive in Khyber Pakhtunkhwa	0.000	0.000	100.000
	Total-Loans for Khyber Pakhtunkhwa	23,709.592	18,772.361	41,812.282

A. Project Loans for PSDP
Loans for Provinces

(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
	(iv) BALOCHISTAN			
IDA		7,425.000	1,370.000	9,000.000
	Balochistan Integrated Water Resource Project	6,600.000	1,370.000	7,000.000
	Balochistan Human Capital Project	825.000	0.000	2,000.000
IFAD		412.500	0.000	800.000
	Gawadar Labella Livelihood Project	412.500	0.000	800.000
ADB				
	Water resource management project	825.000	322.000	1,500.000
	<u>Total-Loans for Balochistan</u>	<u>8,662.500</u>	<u>1,692.000</u>	<u>11,300.000</u>
	<u>Total-Loans for Provinces</u>	<u>135,475.650</u>	<u>99,309.251</u>	<u>166,230.727</u>
	Punjab	50,711.128	42,755.110	47,803.024
	Sindh	52,392.430	36,089.780	65,315.421
	Khyber Pakhtunkhwa	23,709.592	18,772.361	41,812.282
	Balochistan	8,662.500	1,692.000	11,300.000
	<u>Total-Project Loans</u>	<u>202,297.480</u>	<u>228,896.534</u>	<u>259,943.359</u>
	Federal Projects	13,273.830	26,714.253	20,596.104
	Autonomous Bodies	53,548.000	102,873.030	73,116.528
	Provinces	135,475.650	99,309.251	166,230.727

A. Projects Grants for PSDP
Grants for Federal Projects

(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
	FEDERAL PROJECTS			
USA		995.940	2,767.677	669.610
	US-Need Based Merit Scholarships for Pakistani University Students Programme (Phase-II)	210.000	67.300	250.000
	Mohmand Area Development Project	100.000	0.000	
	Khyber Area Development Project	279.972	0.000	
	FATA			
	Bajaur Area Development Project	113.368	0.000	

Contd....

(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
	Strengthening of Health Services Academy	92.600	82.427	92.000
	Renovation & Construction of Offices, Women Barracks and Multipurpose Training Rooms.	0.000	1.700	127.610
	Gomal Zam Dam Irrigation	0.000		
	Kurram Tangi Dam-I (Katu Weir)	200.000	2,616.250	200.000
GERMANY		188.958	458.340	50.000
	Safe Blood transfusion Program Ph-II.	188.958	458.340	50.000
MDTF		230.000	114.590	0.000
	Governance and policy reform project (Merged Districts of KP).	230.000	114.590	0.000
SAUDI ARABIA		1,800.000	631.450	500.000
	Estab. of F.G. College of Home Economics, Management Sciences & Specialized Discipline F-11/1 Islamabad.	50.000	0.000	0.000
	Reconstruction Program of Earth Quake Affected Areas	1,250.000	631.450	
	Islamabad General Hospital at Tarlai, ICT Islamabad	500.000	0.000	500.000
	Islamabad General Hospital at Tarlai, ICT Islamabad			

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

(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
JAPAN		1,023.497	91.780	3,722.650
	Installation of Weather Surveillance RADAR in Karachi	50.000	0.000	235.000
	Installation of Weather Surveillance RADAR in Multan	50.000	0.000	515.000
	Installation of Weather Surveillance RADAR in Sukkur.	0.000	0.000	350.000
	The Project for the Extension of Initiative Care Centre at PIMS	688.997	91.780	2,077.000

Contd....

(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
IDB	Establishment of Business Park at Korangi Fish Harbour	100.000	0.000	281.050
	Establishment of Cold Storage & Freezing Tunnesl.	40.000	0.000	170.100
	Modification of Auction Hall	94.500	0.000	94.500
		23.100	33.000	86.108
CHINA	Reverse linkage Project between Pakistan Meteorological Deptt. & Marmara Research Centre (MRC). (Turkey-IDB)	23.100	0.000	86.108
	Basic Education for All	0.000	33.000	
		400.000	0.000	500.000
KOREA	New Gawadar International Airport.	100.000	0.000	
	PTV Terrestrial Digitalization of DTMB through Grant in Aid	50.000	0.000	500.000
	Pak-China Technical and Vocational Institute at Gwadar.	250.000	0.000	0.000
		150.000	0.000	0.000
OMAN	Estab. of National Capacity Building Institute for Water Quality Management.	150.000	0.000	0.000
	New Gawadar International Airport.	0.000	0.000	500.000
	Total-Grants for Federal Projects	4,811.495	4,096.837	6,028.368

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

(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
	(i) WATER AND POWER DEVELOPMENT AUTHORITY (POWER)			
USA		725.000	6,118.000	232.000
	Mangla Refurbishment & Upgradation Project	725.000	6,118.000	232.000
EU				
	Warsak HPP (Rehab. Phase-II).	92.000	100.000	0.000
	Total:- Grants WAPDA (Power):-	817.000	6,218.000	232.000
	(ii) PAKISTAN ELECTRIC POWER COMPANY (PEPCO)			

Contd....

(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
FRANCE				
	AFD support to PPIB for Tariff based bidding and review of feasibility studies and capacity building	25.000	0.000	27.000
	Total:- Grants PEPCO:-	25.000	0.000	27.000
	Total-Grants for Autonomous Bodies	842.000	6,218.000	259.000
	WAPDA(Power)	817.000	6,218.000	232.000
	PEPCO	25.000	0.000	27.000

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

(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
(i) PUNJAB				
ADB	Enhancing Public Private Partnership in Punjab	16.500	0.000	259.000
UK	Enhancing PPPs in Pakistan (Punjab)	160.000	554.040	259.200
	WINGS	56.240	0.000	0.000
JAPAN	Pumping Machinery & Terminal in FSD.	825.000	0.000	0.000
	Enhancing PPPs in Pakistan (Punjab)	0.000	0.000	202.500
IDA	National Immunization Support Programme.	0.000	694.032	1,346.544
IFAD	Southern Punjab Poverty Alleviation Project.	0.000	80.077	243.972
	Total- Punjab Grants:-	1,057.740	1,328.149	2,311.216
(ii) SINDH				
JAPAN	Project for Improvement of Livelihood and well being of female Home Based Workers.	0.000	10.000	100.000

Contd....

(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
USA		2,740.000	1,765.204	4,703.275
	Municipal Service Delivery	990.000	1,041.670	3,000.000
	Strengthening of Technical Capacity of Government of Sindh	100.000	240.534	88.275
	Sindh Basic Education Project	1,650.000	483.000	1,615.000
IDA		394.350	0.000	0.000
	Saaf Suthro Sindh Program Scaling up of Rural Sanitation, in Sindh.	394.350	0.000	0.000

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

(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
MDTF				
	Nutrition Sensitive Agriculture Project.	430.000	182.270	0.000
ADB				
	Enhancing Public Private Partnership in Sindh, Pakistan.	16.500	0.000	0.000
AIIB				
	Karachi Water & Sewerage Improvement	0.000	221.018	640.000
	<u>Total Grants for Sindh</u>	<u>3,580.850</u>	<u>2,178.492</u>	<u>5,443.275</u>
	(iii) KHYBER PAKHTUNKHWA			
GERMANY		1,114.450	690.791	1,238.449
	Social Health Protec. Initiatives for KP	400.000	10.900	322.000
	Establishment of Blood Transfusion Centres in KP, Phase-II	178.200	136.021	166.449
	Promoting Sustainable Urban Development through Resilient Resource Management.	0.000	18.870	300.000
	Regional Infrastructure Fund KPK.	536.250	525.000	450.000
MDTF		2,013.000	2,072.340	3,394.400
	Digital Jobs for KP	280.500	198.400	0.000
	Economic Revitalization of KP	1,155.000	547.400	0.000
	Economic Revitalization of KP	0.000	526.300	0.000

Contd....

(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
USA	Digital Jobs for KP	0.000	195.100	224.000
	Governance and Policy Reform Program	0.000		
	Pak Community Support Project			
	Cash 1000.	0.000	289.360	1,978.400
	KP Southern Area Dev. Project	577.500	315.780	1,192.000
		3,271.405	6,285.157	7,083.990
	KP Reconstruction Program.	336.270	1,478.946	1,150.560
	Municipal Service Delivery	700.000	1,127.000	956.000
	Gomal Zam Dam Command Area Dev.	585.135	386.600	600.000

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

(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
GAVI	UNICEF Multi-Year Work Plan	0.000	0.000	2,000.000
	Torghar Integrated Area Dev. Project	0.000	0.000	20.000
	Merged Areas Infrastructure Programme	1,650.000	3,292.611	2,357.430
Japan	Strengthening of Expanded Program on Immunization.	628.040	0.000	0.000
	The Restoration of Livelihoods in Merged Areas of KP	0.000	102.000	200.000
	Total Grants for Khyber Pakhtunkhwa	7,026.895	9,150.288	11,916.839
MDTF	(iv) BALOCHISTAN	682.650	4,097.530	3,680.000
	Enhance. Nutrition for Mother & Children.	0.000		
	Governance & Policy Reform Program	345.000	583.410	1,280.000
	Global Partnership for Education.	0.000		
	National Immunization Support Program	171.000	2,650.770	0.000
	Balochistan Livelihood and Entrepreneurship Project	1.650	0.000	2,400.000
	Balochistan Nutrition Program for Mothers and Children	0.000	365.120	0.000
	Second Additional Financing	165.000	498.230	0.000
SAUDI ARABIA		1,270.740	535.000	461.300
	Reconstruction of Permanent Houses in Awaran, Balochistan	1,270.740	535.000	461.300

A. Project Grants for PSDP
Grants for Provinces

(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
EU	Balochistan Rural Development and Community Empowerment Project	400.000	0.000	0.000
ADB		33.000	32.200	0.000
	Water Resources Management Project	16.500	0.000	0.000
	Piloting High Value Agriculture in Balochistan	16.500	32.200	0.000
GAVI				
	Strengthening of Expanded Program on Immunization	165.000	0.000	0.000
OMAN				
	Small Development Project in District Gawadar	792.000	112.700	1,536.000
	Total-Grants for Balochistan	3,343.390	4,777.430	5,677.300
	Total-Grants for Provinces	15,008.875	17,434.359	25,348.630
	Punjab	1,057.740	1,328.149	2,311.216
	Sindh	3,580.850	2,178.492	5,443.275
	Khyber Pakhtunkhwa	7,026.895	9,150.288	11,916.839
	Balochistan	3,343.390	4,777.430	5,677.300
	Total-Project Grants	20,662.370	27,749.196	31,635.998
	Federal Departments	4,811.495	4,096.837	6,028.368
	Autonomous Bodies	842.000	6,218.000	259.000
	Provinces	15,008.875	17,434.359	25,348.630
	Total-Project Aid (Loans + Grants)	222,959.850	256,645.730	291,579.357

B. Project Loans Outside PSDP
Loans for Federal Government

(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
IDA		10,395.000	2,728.000	6,400.000
	Covid-Response Safety Net	6,600.000	0.000	0.000
	Merged Areas-TDP's Emergency Recovery Project	3,795.000	2,728.000	6,400.000
ADB		22,941.060	434.700	8,800.000
	Social Development Project (BISP)	518.220	64.400	1,440.000
	Emergency Assistance Lending	11,550.000	0.000	0.000
	Social Development Project (BISP)	10,872.840	370.300	7,360.000
	Total Loans for Federal Government:-	33,336.060	3,162.700	15,200.000
	NDRMF			
IDB				
	Polio Eradication Programe.PH-III	0.000	4,830.000	0.000
ADB		4,125.000	37,158.800	4,007.080
	National Disaster Risk Managt. Fund	3,300.000	5,216.400	1,602.830
	National Disaster Risk Managt. Fund	825.000	32.200	801.420
	Emergency Assistance for Fighting COVID-19.	0.000	31,910.200	1,602.830
France				
	Emergency Assistance for Fighting COVID-19.	0.000	3,511.320	0.000
IDA				
	Strengthening of early warning System of Pak Metrological Department.	0.000	1,610.000	2,931.880
	Total Loans for NDRMF:-	4,125.000	42,280.120	6,938.960
<u>PAKISTAN POVERTY ALLEVIATION FUND</u>				
IFAD				
	National Poverty Graduation Programme	4,950.000	0.000	0.000
	Total Loans for PPAF:-	4,950.000	0.000	0.000
	Total Loans for Federal Government:-	42,411.060	50,272.820	22,138.960

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

(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
<u>LOANS FOR AUTONOMOUS BODIES</u>				
PAKISTAN ELECTRIC POWER COMPANY (PEPCO)				
ADB		0.000	177.100	0.000
	Power Distribution Enhancement Programme			
	2nd Power Transmission Enhancement Investment Program	0.000	177.100	0.000
	Total Loans for PEPCO-	0.000	177.100	0.000
	Total Loans for Autonomous Bodies:-	0.000	177.100	0.000
	Total Loans Outside PSDP:-	42,411.060	50,449.920	22,138.960
GERMANY		0.000	202.360	0.000
	Health Infrastructure for AJK- Phase-II	0.000	170.000	0.000
	Reconstruction of Health Infrastructure in AJK-Phase-I	0.000	32.360	0.000
POVERTY ALLEVIATION AND SOCIAL SAFETY DIVISION				
GERMANY		1,072.500	324.730	0.000
	Dev. Renewable Energy Hydro Power	358.050	32.520	0.000
	Livelihood Support (PPAF) 2	714.450	292.210	0.000
	Total Grants for PPAF:-	1,072.500	324.730	0.000
NDRMF				
ADB		236.190	64.400	673.190
	National Disaster Risk Management Fund Project No. 0519-Pak & 639-Pak	236.190	64.400	352.620
	Emergency Assistance for Fighting COVID-19.	0.000	0.000	320.570
MDTF		495.000	0.000	0.000
	Merged Areas TDPs Emergency Project	495.000	0.000	0.000
ADB				
	COVID-19 Emergency Response	0.000	322.000	0.000

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

(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
JAPAN				
	Human Resources Dev.	0.000	31.800	0.000
USA				
	Tarbella Dam Repair and Maintenance	0.000	322.000	0.000
	NHSRCD			
Japan				
	Polio Eradication Project Phase-II	0.000	4.220	0.000
MDTF		0.000	1,924.134	0.000
	REDD+PAK READINESS PREP. PROPOSAL FOR PAKISTAN	0.000	372.494	0.000
	Global Partnership for Education FND	0.000	572.120	0.000
	Polio Eradication Project Phase-II	0.000	979.520	0.000
	Total:- Grants for Federal Government Outside PSDP	1,803.690	3,195.644	673.190

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

(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
	<u>PEPCO</u>			
ADB				
	Second Power Transmission Enhancement INV, PP-3	0.000	16.100	0.000
Japan				
	Punjab Transmission Lines and GRID	0.000	2,500.000	0.000
USA		0.000	840.420	0.000
	Power Transmission Lines Hydro AJK	0.000	518.420	0.000
	Power Transmission System Wind Project, SINDH.	0.000	322.000	0.000
	<u>Total Grants PEPCO</u>	<u>0.000</u>	<u>3,356.520</u>	<u>0.000</u>
	Grants for Provinces			
GERMANY		536.250	286.090	5.040
	KP Equipment Basic Health Program. Reinteg. And Rehabi. Of TDPs FATA	536.250	286.090	5.040
	KP TB Control Program			

Contd....

(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
Gilgit Baltistan				
GERMANY		0.000	571.040	0.000
	Hydro Power and Renewable Energy in GB	0.000	560.000	0.000
	Social Health Protection initiatives for GB	0.000	11.040	0.000
	Total:- Grants for Provinces	536.250	857.130	5.040
	Total:- Grants Outside PSDP:-	2,339.940	7,409.294	678.230

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

(Rs. In Million)

Lending Country/ Agency	Project	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022
	Total:- Loans for PPAF	4,950.000	0.000	0.000
	Total:- Grants for PPAF	1,072.500	324.730	0.000
	Total:- Loans for NDRMF	4,125.000	42,280.120	6,938.960
	Total:- Grants for NDRMF	236.190	64.400	352.620
	Total:- Loans for PEPCO	0.000	177.100	0.000
	Total:- Loans for PEPCO	0.000	3,356.520	0.000
	Total Grants for Provinces:-	536.250	857.130	5.040
	Total: Loans and Grants outside PSDP	44,751.000	57,859.214	22,817.190
	Total Loans for Federal Government	42,411.060	50,449.920	22,138.960
	Total Grants for Federal Government	2,339.940	7,409.294	678.230
	Loans for Federal Government	42,411.060	50,272.820	22,138.960
	Grants for Federal Government	1,803.690	3,195.644	673.190
	Loans for Autonomous Bodies	0.000	177.100	0.000
	Grants for Autonomous Bodies	0.000	3,356.520	0.000
	Grants for Provinces	536.250	857.130	5.040

**Summary of foreign Assistance Loans and Grants
(Lending Country/Agency)
(PSDP/Outside PSDP Resources and Programme/Other Loans)**

(Rs. In Million)

S.No	Lending Country/ Agency	Budget	Revised	Budget
		2020-2021		2021-2022
1	ADB	242,560.935	269,293.380	258,555.552
2	AIIB	87,001.500	44,278.407	57,098.708
3	China	24,150.000	199,283.706	10,646.018
4	Commercial Banks	647,212.500	762,335.000	779,200.000
5	EIB	740.000	1,353.000	137.000
6	Sukuk Bond	247,500.000	402,500.000	560,000.000
7	European Union	492.000	100.000	0.000
8	France	4,185.668	7,879.509	5,649.428
9	GAVI	793.040	0.000	0.000
10	Germany	3,752.158	3,080.351	2,687.489
11	IDB (Short-Terms)	165,000.000	128,800.000	160,000.000
12	IBRD	32,293.000	67,421.900	202,342.500
13	IDA	352,040.165	272,610.587	160,241.725
14	IDB	1,301.610	8,896.615	1,316.108
15	IFAD	9,837.500	6,048.247	7,843.972
16	IMF	211,068.000	77,400.000	496,000.000
17	Japan	2,768.497	3,688.584	8,784.370
18	Korea	4,377.480	1,358.000	4,804.800
19	Kuwait	464.000	1,239.060	201.000
20	MDTF	3,850.650	8,390.864	7,074.400
21	OFID	0.000	0.000	8,000.000
22	Oman	792.000	112.700	2,036.000
23	OPEC	68.000	326.000	32.000
24	Saudi Arabia	172,638.740	1,810.111	2,092.502
25	Turkish Exim Bank	82.972	0.000	0.000
26	UK	216.240	554.040	259.200
27	USA	7,732.345	18,098.458	12,688.875
TOTAL EXTERNAL RESOURCES (PSDP AND OUTSIDE PSDP)		2,222,919.000	2,286,858.519	2,747,691.647

**Summary of Foreign Loans and Grants
(Lending Country/Agency)
(PSDP Resources)**

(Rs. In Million)

S.No	Lending Country/ Agency	Budget	Revised	Budget
		2020-2021		2021-2022
1	ADB	60,983.685	81,055.670	110,987.082
2	AIIB	4,501.500	4,028.407	9,098.708
4	China	24,150.000	38,283.706	10,646.018
5	European Union	492.000	100.000	0.000
6	EIB	740.000	1,353.000	137.000
7	France	4,185.668	4,368.189	5,649.428
8	GAVI	793.040	0.000	0.000
9	Germany	2,143.408	1,696.131	2,682.449
10	IBRD	9,523.000	8,620.710	19,792.500
11	IDA	81,762.515	79,887.312	87,272.945
12	IDB	1,301.610	4,066.615	1,316.108
13	IFAD	4,887.500	3,230.747	5,923.972
	Italy	0.000	0.000	100.000
14	Japan	2,768.497	1,152.564	8,784.370
15	Korea	4,377.480	1,358.000	4,804.800
16	Kuwait	464.000	1,239.060	201.000
17	MDTF	3,355.650	6,466.730	7,074.400
19	Oman	792.000	112.700	2,036.000
20	OPEC	68.000	326.000	32.000
21	Saudi Arabia	7,638.740	1,810.111	2,092.502
22	Turkish Exim Bank	82.972	0.000	0.000
24	UK	216.240	554.040	259.200
25	USA	7,732.345	16,936.038	12,688.875
Total:-	PSDP Resources(Loans and Grants)	222,959.850	256,645.730	291,579.357

**Summary of Foreign Loans and Grnats
(Lending Country/Agency)
(PSDP Resources)**

(Rs. In Million)

S.No	Lending Country/ Agency	Budget	Revised	Budget
		2020-2021		2021-2022
1	ADB	60,917.685	81,023.470	110,728.082
2	AIIB	4,501.500	3,807.389	8,458.708
3	China	23,750.000	38,283.706	10,146.018
4	EIB	740.000	1,353.000	137.000
5	France	4,160.668	4,368.189	5,622.428
6	Germany	840.000	547.000	1,394.000
7	IBRD	9,523.000	8,620.710	19,792.500
8	IDA	81,368.165	79,193.280	85,926.401
9	IDB	1,278.510	4,033.615	1,230.000
10	IFAD	4,887.500	3,150.670	5,680.000
11	Italy	0.000	0.000	100.000
12	Japan	920.000	948.784	4,559.220
13	Korea	4,227.480	1,358.000	4,804.800
14	Kuwait	464.000	1,239.060	201.000
15	OPEC	68.000	326.000	32.000
16	Saudi Arabia	4,568.000	643.661	1,131.202
17	Turkish Exim Bank	82.972	0.000	0.000
Total:-	PSDP Resources(Loans)	202,297.480	228,896.534	259,943.359

**Summary of Foreign Loans and Grants
(Lending Country/Agency)
(PSDP Resources)**

(Rs. In Million)

S.No	Lending Country/ Agency	Budget	Revised	Budget
		2020-2021		2021-2022
1	ADB	66.000	32.200	259.000
2	AIIB	0.000	221.018	640.000
3	China	400.000	0.000	500.000
4	European Union	492.000	100.000	0.000
5	France	25.000	0.000	27.000
6	GAVI	793.040	0.000	0.000
7	Germany	1,303.408	1,149.131	1,288.449
8	IDA	394.350	694.032	1,346.544
9	IDB	23.100	33.000	86.108
10	IFAD	0.000	80.077	243.972
11	Japan	1,848.497	203.780	4,225.150
12	Korea	150.000	0.000	0.000
13	MDTF	3,355.650	6,466.730	7,074.400
14	Oman	792.000	112.700	2,036.000
15	Saudi Arabia	3,070.740	1,166.450	961.300
16	UK	216.240	554.040	259.200
17	USA	7,732.345	16,936.038	12,688.875
Total:- PSDP Resources(Grants)		20,662.370	27,749.196	31,635.998

**Summary of Foreign Loans and Grants
(Lending Country/Agency)
(Outside PSDP Resources)**

(Rs. In Million)

S.No	Lending Country/ Agency	Budget	Revised	Budget
		2020-2021		2021-2022
1	ADB	27,302.250	38,173.100	13,480.270
2	France	0.000	3,511.320	0.000
3	Germany	1,608.750	1,384.220	5.040
4	IDA	10,395.000	4,338.000	9,331.880
5	IDB	0.000	4,830.000	0.000
6	IFAD	4,950.000	0.000	0.000
7	Japan	0.000	2,536.020	0.000
8	MDTF	495.000	1,924.134	0.000
9	USA	0.000	1,162.420	0.000
Total:- Outside PSDP Resources (Loans and Grants)		44,751.000	57,859.214	22,817.190