



**FEDERAL
BUDGET
2020-21**

**BUDGET
IN
BRIEF**

Government of Pakistan
Finance Division
Islamabad

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PREFACE

Budget in Brief is a synopsis of the Federal Budget 2020-21, which is being published to provide concise information in simple manner for understanding of readers.

Before providing information about the next year budget, measures taken by the government on path to stabilization, adverse impacts of Covid 19 and government response have been highlighted. Furthermore the budget philosophy and approach have been briefly explained.

'Budget at a Glance' offers a quick overview of the federal budget 2020-21 while information on fiscal deficit and financing has also been tabulated. The Budget Estimates have been added along the comparison of budgetary position of fiscal year 2020-21 viz-a-viz outgoing fiscal year 2019-20.

This document offers a bird eye view on revenues and expenditures, budgeted for fiscal year 2020-21 as well as budget estimates for the fiscal year 2019-20. The details of subsidies, grants and transfers along with break-up of current / development / investments for ensuing fiscal year has also been given. Further, a detail of provincial share in Federal taxes has been given.

Detailed information is available in the relevant budget documents i.e Annual Budget Statement and Explanatory Memorandum on Federal Receipts.

After the Budget presentation in the National Assembly, budget books, including the *Budget in Brief*, are uploaded on the website of the Ministry of Finance: www.finance.gov.pk.

I hope that this document will be useful to all those who seek a simple understanding of Budget 2020-21.

Naveed Kamran Baloch
Secretary to Government of Pakistan

Finance Division
Islamabad, the 12th June, 2020

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CONTENTS

	Page
Focus of Government of Pakistan	1
First 9 Months of FY 2019-20	1
Covid 19 changed all	2
Government Response	3
Budget Philosophy and Approach	3-4
Table - 1: Budget at a Glance for the Fiscal Year 2020-21	5
Table - 2: Working of Fiscal Deficit & Financing Budget 2020-21	6
Table - 3: Budget Estimates 2020-21	7
Table - 4: FBR Taxes	8
Table - 5: Revenues other Than FBR	8-9
Table - 6: Details of Transfers to Provinces	9-10
Table - 7: Capital Receipts	10
Table - 8: External Resources	11
Table - 9: Current and Outside PSDP Expenditures	11-12
Table - 10: Function Wise Expenditure	12
Table - 11: Subsidies	13
Table - 12: Grants and Transfers	13-14
Table - 13: Current Investments	15
Table - 14: Distribution of PSDP	15-17

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Focus of Government of Pakistan – To Improve Fiscal Discipline

The Government took following steps to improve the Fiscal Discipline:

- a) Implementation of Public Finance Management Reforms and Cash Management System leading towards Treasury Single Account
- b) Austerity and restructuring of the Federal Government to lessen financial burden.
- c) No borrowing from SBP for budget financing
- d) No supplementary grants approved
- e) Maintain a Primary Surplus
- f) To facilitate PSDP spending bottlenecks in efficient release of funds were removed
- g) Existing stock of public guarantees was capped by the government
- h) Refunds of Rs 254 billion issued to the business community which are 125% more than Rs 113 billion issued last year. Additionally, Rs 35 billion have been provided for payment of DLTL claims
- i) Launching of flagship “Ehsaas” program to improve cash transfers to the poorest segment of society through better targeting
- j) Historic package of Rs 152 billion to the merged districts of Khyber Pakhtunkhawa to ensure their development

First 9 months of FY 2019-20 - On the Path to Stabilization

The policy decisions of the Government helped in stabilizing the economy and bringing in improvement in major economic indicators during the first 9 months of the FY 2019-20.

- a) Current Account deficit reduced by 73% from \$ 10 billion to \$ 3 billion
- b) Trade deficit decreased by 31% from \$ 21 billion to \$ 15 billion
- c) Fiscal deficit reduced from 5% to 3.8% of the GDP

- d) Primary surplus of 0.4% of the GDP achieved first time in last 10 years
- e) FBR revenue increased by 17% and the government was on track to achieve the revised target of Rs 4,800 billion
- f) Non tax revenue increased by 134 % against the annual target of Rs 1,161 billion
- g) Remittances increased to \$ 17 billion.
- h) Foreign direct investment almost doubled from \$ 0.9 billion to \$ 2.15 billion
- i) Debt management improved by shifting 74% of domestic debt portfolio to long term resulting in reduction of domestic borrowing rates from 14% to 10%. It saved Rs. 240 billion
- j) Due to the reforms introduced by the government, Extended Fund Facility of \$ 6 billion was approved by IMF
- k) In December 2019, Bloomberg has ranked Pakistan Stock Exchange as one of the top performing markets of the world
- l) Moody's ratings upgraded from B3-Negative to B3-Positive
- m) Improvement in Pakistan's "Ease of Doing Business" ranking
- n) Significant progress on 27 actionable items included in the FATF action plan

Covid 19 has changed all: Adverse impacts

Covid 19 has turned out to be a severe global economic threat, having the potential of destabilizing the international economic system. Pakistan was no exception as Corona virus adversely impacted the economy of the country. The immediate economic repercussions of Covid 19 for Pakistan during FY 2019-20 are highlighted as under;

- a) The Industry and the retail businesses all over Pakistan have been badly affected
- b) Economic growth has been reduced by Rs 03 trillion which brought down GDP growth projection from 3.3% to -0.4%

- c) Projection of over-all budget deficit has been revised upward from 7.1% to 9.1% of GDP
- d) FBR revenue loss has been projected at Rs 900 billion
- e) Non tax revenue of the federal government has been reduced by Rs 102 billion
- f) Exports and remittances have been badly affected
- g) Unemployment and poverty have increased
- h) Large scale manufacturing and FDI have declined
- i) Domestic tourism in Pakistan has stalled

Government Response: Economic Relief Packages

Government has stood up to the socio-economic challenge by reaching out to the vulnerable segments of the society and business community to neutralize the negative impact of lock down and unemployment. Government has approved a Stimulus Package of more than Rs 1,200 billion. In addition Government has given relief to farmers and daily wage earners. Incentives have been given to construction sector for stimulating the economy. State Bank of Pakistan has also introduced a number of initiatives for businesses to neutralize the negative impact of closures.

Budget Philosophy and Approach

The next year budget is undoubtedly a crisis budget and its preparation requires well thought out philosophy and approach. Following are the main features of the budget 2020-21 philosophy:

- a) Striking a balance between corona expenditure and fiscal deficit
- b) Keeping primary balance at sustainable level
- c) Protection of social spending under the *Ehsaas* Program to support the vulnerable segments of the society
- d) Resource mobilization without unnecessary changes in tax structure
- e) Successful continuation of IMF program

- f) Carrying forward of Stimulus Package
- g) Keeping development budget at adequate level to stimulate economic growth.
- h) Defence and internal security of the country has been given due importance.
- i) Housing initiatives including Naya Pakistan Housing project have been funded
- j) Funding for special areas i.e erstwhile FATA, Azad Jammu and Kashmir, Gilgit Baltistan has also been ensured for their development
- k) The special initiatives led by the Prime Minister like Kamyab Jawan, Sehat Card, Billion tree Tsunami etc have also been protected.
- l) Austerity and rationalization of expenditures will be ensured.
- m) Subsidy regime will be rationalized to provide targeted subsidy to the deserving segments of the society.
- n) NFC award will be revisited. Moreover, the provinces will be asked to fulfill its funding commitment made at the time of merger of erstwhile FATA.

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Table - 1
BUDGET AT A GLANCE
FOR THE FISCAL YEAR 2020-21

(Rs. in Billion)

RECEIPTS		EXPENDITURE	
TAX REVENUE	5,464	A. CURRENT	6,345
- FBR Taxes	4,963	Interest Payments	2,946
- Other Taxes	501	Pension	470
- NON-TAX REVENUE	1,109	Defence Affairs & Services	1,289
a) Gross Revenue Receipts	6,573	Grants and Transfers to Provinces & Others	905
b) Less Provincial Share	2,874	Subsidies	209
I. Net Revenue Receipts (a-b)	3,700	Running of Civil Govt.	476
II. Non Bank Borrowing	1,395	Provision for Contingencies & Fund	50
III. Net External Receipts	810	B. DEVELOPMENT	792
IV. Estimated Provincial Surplus	242	Federal PSDP	650
V. Bank Borrowing (T-Bills, PIBs, Sukuk)	889	Net Lending (Investments & Loans to PSEs minus recoveries)	72
VI. Privatization Proceeds	100	Other Dev. Expenditure Outside PSDP	70
<u>TOTAL RESOURCES (I to VI)</u>	<u>7,137</u>	<u>TOTAL EXPENDITURE(A+B)</u>	<u>7,137</u>

Table - 2
WORKING OF FEDERAL FISCAL DEFICIT AND FINANCING
BUDGET 2020-21

(Rs. in Billion)

Fiscal Deficit		Financing	
A) Federal Revenue (net)	3,700	A) Net External Financing	810
B) Total Federal Expenditure (i+ii)	7,137	Multilateral & Bilateral Sources	563
i) Current Expenditure	6,345	Commercial Sources	248
ii) Development and Net Lending (a+b+c)	792	B) Net Domestic Financing	2,527
a) Federal PSDP	650	National Saving Schemes	227
b) Other Development Expenditure	70	Government Securities	2,300
c) Net Lending	72	C) Privatization Proceeds	100
C) Federal Deficit (A-B)	-3,437	Total Financing (A+B+C)	3,437

Table - 3
Budget Estimates 2020-21

(Rs. in Billion)

	Budget 2019-20	Revised 2019-20	Budget 2020-21
FBR Revenue	5,555	3,908	4,963
Other Revenues	1,162	1,596	1,610
Gross Revenue	6,717	5,504	6,573
Less: Transfer to Provinces	-3,255	-2,402	-2,874
Net Revenue for Federal Government	3,462	3,102	3,700
Expenditure	7,022	6,830	7,137
Federal Budget Deficit	-3,560	-3,728	-3,437
Provincial Surplus	423	-81	242
Overall Budget Deficit	-3,137	-3,809	-3,195
% GDP	-7.1%	-9.1%	-7.0%
Primary Budget Deficit	-669	-1,099	-249
Memo: GDP	44,003	41,727	45,567

TABLE - 4
FBR Taxes

(Rs in Million)

Classification	Budget 2019-20	Budget 2020-21
A. FBR TAXES (I + II)	5,555,000	4,963,000
I. Direct Taxes	2,081,945	2,043,000
- Income Tax	2,073,000	2,036,752
- Workers Welfare Fund	5,050	3,207
- Capital Value Tax	3,895	3,041
II. Indirect Taxes	3,473,055	2,920,000
- Customs Duties	1,000,500	640,000
- Sales Tax	2,107,738	1,919,000
- Federal Excise	364,817	361,000

TABLE - 5
Revenues other than FBR

(Rs in Million)

Classification	Budget 2019-20	Budget 2020-21
A. LEVIES & OTHER TAXES	267,160	501,300
- Petroleum Development Levy	216,025	450,000
- Mobile Handset Levy	3,000	5,800
- Gas Infrastructure Development Cess	30,000	15,000
- Gas Development Surcharge	10,000	10,000
- Islamabad Capital Territory Taxes	8,100	20,475
- Airport Tax	35	25
B. NON-TAX REVENUE (i+ii+iii)	894,464	1,108,926
i Income from Property and Enterprise	269,582	210,708
- Pakistan Telecom Authority (Surplus)	1,000	2,000
- PTA (3/4G Licences)	52,730	27,000
- Regulatory Authorities (Surplus/penalties)	1,282	542
- Mark up (Provinces)	24,112	26,843
- Mark up (PSEs & Others)	124,495	93,345
- Dividends	65,963	60,978

Contd...

Revenues other than FBR

		(Rs in Million)	
Classification		Budget 2019-20	Budget 2020-21
ii	Receipts from Civil Administration and Other Functions	430,961	645,616
	- General Administration	4,284	3,440
	- SBP Profit	406,070	620,000
	- Defence Receipts	15,453	18,431
	- Law and Order Receipts	2,034	1,198
	- Community Services	1,454	1,097
	- Social Services	1,666	1,450
iii	Miscellaneous Receipts	193,921	252,602
	- Economic Services	4,127	2,096
	- Foreign Grants	18,795	22,517
	- Citizenship, Naturalization & Passport Fee	25,000	25,000
	- Discount Retained on Local Crude Price	16,000	17,000
	- Royalty on Crude Oil	24,673	23,000
	- Royalty on Natural Gas	51,560	53,812
	- Windfall Levy against Crude Oil	7,000	8,000
	- Petroleum Levy on LPG	4,000	5,516
	- Extraordinary Receipts (UNO)	30,000	28,045
	- Extraordinary Receipts (Others)	57	41
	- Others	12,711	67,575
C. TOTAL REVENUE OTHER THAN FBR (A+B)		1,161,624	1,610,226

TABLE - 6
DETAILS OF TRANSFERS TO PROVINCES

		(Rs in Million)	
Classification		Budget 2019-20	Budget 2020-21
A.	DIVISIBLE POOL TAXES	3,153,770	2,817,212
	- Income Tax	1,176,770	1,156,193
	- Capital Value Tax	2,234	1,744
	- Sales Tax (Excl. GST on Services)	1,206,911	1,098,916
	- Federal Excise (excl. Excise Duty on Natural Gas)	199,770	198,403
	- Customs Duties (excl. Export Development Surcharge)	568,086	361,957

Contd...

DETAILS OF TRANSFERS TO PROVINCES

Classification	(Rs in Million)	
	Budget 2019-20	Budget 2020-21
B. STRAIGHT TRANSFERS	100,756	106,506
- Gas Development Surcharge	9,800	15,867
- Royalty on Natural Gas	50,627	52,736
- Royalty on Crude Oil	24,179	23,199
- Excise Duty on Natural Gas	16,149	14,705
TOTAL (A to B):	3,254,526	2,923,718
- Tax Refund	-	-50,000
LESS TAX REFUND	-	2,873,718
PROVINCE- WISE SHARE		
Punjab	1,611,364	1,439,116
Sindh	814,916	742,030
Khyber Pakhtunkhwa (Inclusive 1% War on Terror)	533,261	477,519
Balochistan	294,983	265,054
Tax Refund	-	-50,000

TABLE - 7
CAPITAL RECEIPTS

Classification	(Rs in Million)	
	Budget 2019-20	Budget 2020-21
TOTAL CAPITAL RECEIPTS (I + II)	1,016,950	1,541,672
I. Recoveries of Loans & Advances	183,520	147,167
- Provinces	79,371	89,025
- Others	104,150	58,142
II. Non Bank Borrowing (A + B)	833,430	1,394,505
A. Public Debt Net (1 + 2)	582,677	1,178,886
1. Permanent Debt	211,930	864,067
2. Floating Debt	370,747	314,819
B. Public Account	250,753	215,619
III. DISBURSEMENTS	185,291	78,493
NET CAPITAL RECEIPTS (I + II - III):	831,659	1,463,179

TABLE - 8
EXTERNAL RESOURCES

Classification	(Rs in Million)	
	Budget 2019-20	Budget 2020-21
I. EXTERNAL LOANS (A to C)	2,990,579	2,157,500
A. Project Loans (i+ii)	211,171	218,153
i Federal Government	118,872	66,822
ii Provinces	92,299	151,331
B. Programme Loans	276,958	503,567
C. Other Aid	2,502,450	1,435,781
II. EXTERNAL GRANTS	27,950	20,667
D. External Resources (I + II):	3,018,529	2,178,168
E. Project Loans & Grants Outside PSDP	13,796	44,751
GROSS EXTERNAL RESOURCES (D+E):	3,032,325	2,222,918
Foreign Loans and Repayment	1,095,254	1,228,880
Repayment of Short Term Credits	108,300	183,691
NET EXTERNAL RESOURCES:	1,828,771	810,347

TABLE - 9
CURRENT EXPENDITURE

Classification	(Rs in Million)	
	Budget 2019-20	Budget 2020-21
A. Current Expenditure		
(i) Mark-up Payment	2,891,449	2,946,135
- Mark-up on Domestic Debt	2,531,685	2,631,000
- Mark-up on Foreign Debt	359,764	315,135
(ii) Pension	421,000	470,000
- Military	327,088	359,000
- Civil	93,912	111,000
(iii) Defence Affairs and Services	1,152,535	1,289,134
(iv) Grants and Transfers	835,496	904,644
- Grants to Provinces	96,482	85,000
- Grants to Others	739,014	819,644
(v) Subsidies	271,500	209,500
(vi) Pay and Pension Increase	79,000	0
Vii) Provision for Contingencies & Fund	115,000	50,000
(viii) Running of Civil Government	431,246	475,738
Total CURRENT EXPENDITURE (i to viii)	6,197,226	6,345,150

Contd...

EXPENDITURE OUTSIDE PSDP

Classification	(Rs in Million)	
	Budget 2020-21	
B. Expenditure Outside PSDP		
1 Crop Loan Insurance Scheme		1,000
2 Livestock Insurance Scheme		500
3 Credit Guarantee Scheme for Small		100
4 Provision for Reconstruction of		2,000
5 PFM and PfR		4,000
6 Low Cost Housing		1,000
7 Pakistan Kamyab Jawan		2,000
8 Prime Minister's Program (Old)		1,000
9 Grant Relief & Rehabilitaions of		17,000
10 Security Enhancement & others		33,000
11 Gas Infrastructure Development		3,000
12 PM New Initiative		1,000
13 TDPs Emergency Recovery Project		3,000
14 SAP Upgradation		1,400
TOTAL Expenditure Outside PSDP		70,000
C. Net Lending		72,000
Total Expenditure (A + B + C)		6,486,651

TABLE - 10
FUNCTION-WISE EXPENDITURE

Classification	(Rs in Million)	
	Budget 2019-20	Budget 2020-21
1) General Public Service	5,607,041	4,428,643
2) Defence Affairs and Services	1,152,535	1,289,134
3) Public Order and Safety Affairs	152,919	169,927
4) Economic Affairs	84,167	71,751
5) Environment Protection	470	431
6) Housing and Community Amenities	2,292	35,680
7) Health Affairs & Services	11,058	25,494
8) Recreation, Culture and Religion	9,838	9,822
9) Education Affairs and Services	77,262	83,363
10) Social Protection	190,595	230,907
TOTAL:	7,288,179	6,345,150

TABLE - 11
SUBSIDIES

(Rs in Million)

Classification	Budget 2019-20	Budget 2020-21
Power & Petroleum	250,500	149,500
Utility Stores Corporation	5,500	3,000
PASSCO including GB Wheat	15,500	13,000
Others	-	44,000
Metro Bus	-	2,000
Fertilizer Plant (Engro, Fatima)	-	6,000
Naya Pakistan Housing Authority	-	30,000
Other (Lump)	-	6,000
TOTAL	271,500	209,500

TABLE - 12
GRANTS AND TRANSFERS

(Rs in Million)

Classification	Budget 2019-20	Budget 2020-21
I. GRANTS IN AID & MISCELLANEOUS ADJUSTMENTS	96,482	85,000
A. SPECIAL GRANTS	86,482	85,000
- Punjab	-	-
- Sindh	20,400	19,000
- Khyber Pakhtunkhwa	56,082	56,000
- Balochistan	10,000	10,000
B. LUMP PROVISION	10,000	-
II. GRANTS TO OTHERS	734,693	819,644
- Contingent and Misc.	392,000	416,000
- Pakistan Railways	39,000	40,000
- Provision for Relief etc.	3,000	3,000
- Competition Commission of Pakistan	210	250
- Reimbursement of TT Charges,	15,000	22,477

Contd....

GRANTS AND TRANSFERS

(Rs in Million)

Classification	Budget 2019-20	Budget 2020-21
- Pakistan Remittance Initiative	100	23
- Wallet Accounts	1,000	500
- Scheme For Marketing Home Remittance	2,000	2,000
- Audit Oversight Board	35	35
- PPPA / VGF	75	100
- Azad Jammu and Kashmir	54,890	54,890
- Gilgit Baltistan	33,000	32,000
- Bait-ul-Maal	5,653	6,104
- Pakistan Machine Tool Factory	-	500
- BISP	180,000	200,000
- FMU	-	300
- DLTL	-	10,000
- Artist and Retired Officer	-	3,000
- Technology Upgradation Fund	-	400
- Pakistan innovation Fund	-	100
- PPAF	2,150	2,000
- ECP (LG Election)	-	2,500
- NDMA	-	5,000
- Medical Equipments	-	5,000
- Relief to SME & Agriculture (Locust)	-	10,000
- Others	6,580	3,465
TOTAL GRANTS (I + II):	831,175	904,644

TABLE - 13
CURRENT INVESTMENTS

(Rs in Million)

Classification	Budget 2019-20	Budget 2020-21
1 GoP Contribution in Equity of Pak China Investment Co. Ltd. Islamabad	500	200
2 GoP Equity injection in Sarmaya-e-Pakistan Ltd	200	200
3 Paid up Capital for the proposed Exim Bank of Pakistan	2000	1,000
4 4th General Increase of Capital Stock Islamic Development Bank (IDB)	1,264	1,263
5 Pakistan Mortgage Refinance Company Ltd. PMRCL	5,000	1,550
6 GoP Equity in DISCOs through PHPL for payment of DSL of STFF	6,000	6,000
7 Pakistan's Annual Contribution to Inter Governmental Group IF 24 (G-24)	4	4
8 International Financial Institutions GOP contribution in equity of Pak-Libya	500	300
9 MCR DOE Postal Life Insurance Company	-	1,000
10 Equity For Post Payment Company	-	200
TOTAL:	15,468	11,717

TABLE - 14
DISTRIBUTION OF PSDP

(Rs in Million)

Classification	Budget 2019-20	Budget 2020-21
1 Aviation Division	1,267	1,321
2 Board of Investment	100	80
3 Cabinet Division	15,986	47,802
4 Climate Change Division	7,579	5,000

Contd...

DISTRIBUTION OF PSDP

(Rs in Million)

Classification	Budget 2019-20	Budget 2020-21
5 Commerce Division	100	104
6 Communications Division (other than NHA)	248	255
7 Defence Division	456	660
8 Defence Production Division	1,700	1,579
9 Establishment Division	333	283
10 Federal Education & Professional Division	4,797	4,526
11 Finance Division	36,822	18,667
12 Foreign Affairs Division	30	10
13 Higher Education Commission	29,047	29,470
14 Housing & Works Division	2,930	8,737
15 Human Rights Division	143	256
16 Industries and Production Division	2,343	800
17 Information & Broadcasting & National Heritage Division	516	361
18 Information Tech. & Telecom Division	7,342	6,673
19 Inter Provincial Coordination Division	340	929
20 Interior Division	9,848	14,758
21 AJK	26,894	27,425
22 Gilgit Baltistan	17,805	25,000
23 Merged Districts KPK (Ex FATA)	-	48,000
24 Law and Justice Division	1,340	991
25 Maritime Affairs Division	3,600	2,683
26 Narcotics Control Division	135	54
27 National Food Security & Research Division	12,048	12,000

Contd...

DISTRIBUTION OF PSDP

(Rs in Million)

Classification	Budget 2019-20	Budget 2020-21
28 National Health Services, Regulations & Coordination Division	13,377	14,508
29 National History & Literary Heritage Division	128	195
30 Pakistan Atomic Energy Commission	24,457	23,297
31 Pakistan Nuclear Regulatory Authority	301	350
32 M/o. Energy (Petroleum Division)	582	1,786
33 Planning, Development & Reform Division	7,964	3,545
34 Poverty Alleviation and Social Safety Division	200	135
35 Railways Division	16,000	24,000
36 Religious Affairs & Interfaith Harmony	1000	54
37 Revenue Division	1,818	1,697
38 Science & Technological Research Division	7,407	4,458
39 SUPARCO	6,033	4,975
40 Water Resources Division	85,021	81,250
41 National Highway Authority (NHA)	155,967	118,675
42 NTDC/PEPCO/WAPDA	41,792	39,650
43 ERRA	5,000	3,000
44 COVID Responsive and Other Natural Calamities Program	-	70,000
45 Others	150,204	-
(A) Total Federal PSDP (1 to 45)	701,000	650,000
(B) Provinces	912,000	674,000
TOTAL NATIONAL PSDP (A + B)	1,613,000	1,324,000

PART-II

DETAILED BUDGET ESTIMATES

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TABLE - 1
FBR TAXES

(Rs in Million)			
Classification	Budget 2019-20	Revised 2019-20	Budget 2020-21
FBR TAXES (I + II)	5,555,000	3,908,000	4,963,000
I. Direct Taxes	2,081,945	1,623,000	2,043,000
- Income Tax	2,073,000	1,618,037	2,036,752
- Workers Welfare Fund	5,050	2,548	3,207
- Capital Value Tax	3,895	2,415	3,041
II. Indirect Taxes	3,473,055	2,285,000	2,920,000
- Customs Duties	1,000,500	546,000	640,000
- Sales Tax	2,107,738	1,427,000	1,919,000
- Federal Excise	364,817	312,000	361,000

TABLE - 2
REVENUES OTHER THAN FBR

(Rs in Million)			
Classification	Budget 2019-20	Revised 2019-20	Budget 2020-21
A. LEVIES & OTHER TAXES	267,160	300,459	501,300
- Other Taxes (ICT)	8,100	15,442	20,475
- Mobile Hand Set Levy	3,000	4,000	5,800
- Airport Tax	35	17	25
- Gas Infrastructure Development Cess (GIDC)	30,000	11,000	15,000
- Natural Gas Development Surcharge	10,000	10,000	10,000
- Petroleum Levy	216,025	260,000	450,000

REVENUES OTHER THAN FBR

(Rs in Million)

Classification	Budget 2019-20	Revised 2019-20	Budget 2020-21
B. NON-TAX REVENUE (I + II + III))	894,464	1,296,030	1,108,926
I Income from Property and Enterprise	269,582	243,187	210,708
- Pakistan Telecom Authority (Surplus)	1,000	6,449	2,000
- PTA (3 G Licences)	52,730	125,000	27,000
- Regulatory Authorities (Surplus/ penalties)	1,282	540	542
- Mark up (Provinces)	24,112	26,111	26,843
- Mark up (PSEs & Others)	124,495	36,917	93,345
- Dividends	65,963	48,171	60,978
II Receipts from Civil Administration and Other Functions	430,961	809,666	645,616
- General Administration	4,284	3,408	3,440
- SBP Profit	406,070	785,000	620,000
- Defence	15,453	17,553	18,431
- Law and Order	2,034	1,137	1,198
- Community Services	1,454	1,039	1,097
- Social Services	1,666	1,528	1,450
III Miscellaneous Receipts	193,921	243,177	252,602
- Economic Services	4,127	1,254	2,096
- Foreign Grants	18,795	27,463	22,517
- Citizenship, Naturalization & Passport Fee	25,000	25,000	25,000
- Discount Retained on Local Crude Price	16,000	16,000	17,000
- Royalty on Crude Oil	24,673	25,000	23,000
- Royalty on Natural Gas	51,560	54,050	53,812
- Windfall Levy against Crude Oil	7,000	7,000	8,000
- Petroleum Levy on LPG	4,000	3,635	5,516
- Extraordinary Receipts (UNO)	30,000	27,441	28,045
- Extraordinary Receipts (Others)	57	30	41
- Others	12,711	56,304	67,575
Total (A +B)	1,161,624	1,596,488	1,610,226

Distribution of Resources Among Federation and Provinces

1. Pakistan is a Federal democracy. In order to maintain inter-governmental fiscal relationship, Article 160 of the Constitution provides for setting up of a National Finance Commission (NFC) with intervals not exceeding five years. The mandate of NFC is to make recommendations to the President for the distribution of resources between the Federal and Provincial Governments. The recommendations of the NFC are given legal cover through a President's Order. The relevant provisions of President's Order No. 5 of 2010 as amended vide No. 6 of 2015 are as under:

(i) 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, namely:—

- (a) taxes on income;
- (b) wealth tax;
- (c) capital value tax;
- (d) taxes on the sales and 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 pool taxes shall be assigned to Government of Khyber Pakhtunkhwa to meet the expenses on war on terror.

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

(ii) 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	24.55%
	Total:	100.00%

(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.

(iii) 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.

(iv) 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 the 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 re-worked out hypothetically on the basis of the formula given in clause (1) and the amount, subject to maximum of ten billion rupees, shall be paid in five years in five equal installments by the Federal Government as grants to be charged on the Federal Consolidated Fund.

(v) 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 zilla tax.

(vi) 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.

(vii) Recently, the President has consulted 10th NFC Award for consideration on distribution of resources afresh.

(viii) Detail of Provincial share of Federal Taxes for budget estimates and revised estimated of 2019-20 and bidget estimates of 2020-21 are given in table 3 below:-

TABLE - 3
DETAILS OF PROVINCIAL SHARE IN FEDERAL TAXES

Classification	(Rs in Million)		
	Budget 2019-20	Revised 2019-20	Budget 2020-21
A. DIVISIBLE POOL TAXES	3,153,770	2,300,482	2,817,212
- Income Tax	1,176,770	941,574	1,156,193
- Capital Value Tax	2,234	1,461	1,744
- Sales Tax (Excl. GST on Services)	1,206,911	851,912	1,098,916
- Federal Excise (excl. Excise Duty on Natural Gas)	199,770	174,001	198,403
- Customs Duties (excl. Export Development Surcharge)	568,086	331,534	361,957
B. STRAIGHT TRANSFERS	100,756	101,598	106,506
- Gas Development Surcharge	9,800	9,799	15,867
- Royalty on Natural Gas	50,627	53,949	52,736
- Royalty on Crude Oil	24,179	25,126	23,199
- Excise Duty on Natural Gas	16,149	12,724	14,705
C. Less			
Tax Refund	0	0	50,000
TOTAL (A + B - C):	3,254,526	2,402,080	2,873,719
PROVINCE- WISE SHARE			
Punjab	1,611,364	1,135,447	1,439,116
Sindh	814,916	592,321	742,030
Khyber Pakhtunkhwa (Inclusive 1% War on Terror)	533,261	379,097	477,519
Balochistan	294,983	295,214	265,054
Tax Refund	0	0	-50,000
TOTAL PROVINCIAL SHARE:	3,254,526	2,402,080	2,873,719

TABLE - 4
CAPITAL RECEIPTS

(Rs in Million)			
Classification	Budget 2019-20	Revised 2019-20	Budget 2020-21
TOTAL CAPITAL RECEIPTS (I + II)	1,016,950	1,176,853	1,541,672
I. Recoveries of Loans & Advances	183,520	131,713	147,167
- Provinces	79,371	84,666	89,025
- Others	104,150	47,047	58,142
II. CAPITAL RECEIPTS (A + B)	833,430	1,045,140	1,394,505
A. Public Debt Net (1 + 2)	582,677	623,865	1,178,886
1. Permanent Debt	211,930	650,657	864,067
- Pakistan Investment Bonds	200,000	410,137	400,000
- Ijara Sukuk Bonds	8,993	228,993	450,000
- Foreign Exchange Bearer Certificates (FEBCs)	(5)	(1)	(5)
- Foreign Currency Bearer Certificates (FCBCs)	(5)	(1)	(5)
- U.S. Dollar Bearer Certificates	(3)	-	(3)
- Special US Dollar Bonds	(50)	(40)	(50)
- Premium Prize Bonds (Regd.)	3,000	15,390	15,000
- Pakistan Bano Certificate (3 Years)	0	(170)	(199)
- Pakistan Bano Certificate (5 Years)	0	(220)	(528)
- FADRA	0	(3,432)	(143)
2. Floating Debt	370,747	-26,792	314,819
- Prize Bonds	70,747	(181,967)	(85,181)
- Treasury Bills Auction	300,000	155,175	400,000
B. Public Account	250,753	421,275	215,619
- National Savings Schemes	275,628	426,842	223,279
- G.P. Fund	3,000	3,500	4,000
- Net Deposits	(27,875)	(9,067)	(11,660)
III. DISBURSEMENTS	185,291	210,145	78,493
- Government Investments, Loans, Advances and Others	76,991	72,922	78,493
- Repayment of Short Term Credits	108,300	137,222	0
NET CAPITAL RECEIPTS (I + II - III):	831,659	966,708	1,463,179

TABLE - 5
EXTERNAL RESOURCES

(Rs in Million)

Classification	Budget 2019-20	Revised 2019-20	Budget 2020-21
I. EXTERNAL LOANS (A to C)	2,990,579	2,181,202	2,157,500
A. Project Loans (i+ii)	211,171	214,744	218,153
i Federal Government	118,872	143,136	66,822
- Ministries/Divisions	16,118	17,912	13,274
- Corporations/Autonomous Bodies	102,754	125,224	53,548
ii Provinces	92,299	71,608	151,331
B. Programme Loans	276,958	620,240	503,567
C. Other Aid	2,502,450	1,346,219	1,435,781
- Islamic Development Bank	165,000	127,117	165,000
- Saudi Arabia (Saudi Oil)	480,000	138,840	165,000
- Euro Bond/International Sukuk	450,000	0	247,500
- Commercial Banks	300,000	623,610	647,213
- Budgetary Support from Friendly Countries	750,000	0	0
- IMF Loan for Budgetary Support	357,450	456,652	211,068
II. GRANTS	27,950	32,490	20,667
- Project Aid Grants	27,950	32,490	20,667
• Federal Departments	6,130	7,254	4,811
• Autonomous Bodies	1,677	6,120	842
• Provinces	20,143	19,116	15,014
D. External Resources (I + II):	3,018,529	2,213,692	2,178,168
E. Project Loans & Grants Outside PSDP	13,796	59,228	44,751
Loans	13,250	52,296	42,411
Grants	546	6,932	2,340
TOTAL EXTERNAL RESOURCES (D+E):	3,032,325	2,272,920	2,222,919
Foreign Loans and Repayment	0	0	1,228,880
Repayment of Short Term Credits	0	0	183,691
EXTERNAL RESOURCES (Net):	3,032,325	2,272,920	810,348

TABLE - 6
CURRENT EXPENDITURE

		(Rs in Million)		
Classification	Budget 2019-20	Revised 2019-20	Budget 2020-21	
(i) Mark-up Payment	2,891,449	2,709,351	2,946,135	
- Mark-up on Domestic Debt	2,531,685	2,374,000	2,631,000	
- Mark-up on Foreign Debt	359,764	335,351	315,135	
(ii) Pension	421,000	463,419	470,000	
- Military	327,088	354,939	359,000	
- Civil	93,912	108,480	111,000	
(iii) Defence Affairs and Services	1,152,535	1,227,388	1,289,134	
- Defence Services	1,149,665	1,224,522	1,286,192	
- Defence Administration	2,870	2,866	2,943	
(iv) Grants and Transfers	831,175	896,981	904,644	
- Grants to Provinces	96,482	83,619	85,000	
- Grants to Others	734,693	813,362	819,644	
(v) Subsidies	271,500	349,500	209,000	
(vi) Pay and Pension	79,000	-	0	
(vii) Provision for Contingencies	115,000	-	50,000	
(viii) Running of Civil Government	431,246	483,773	476,236	
CURRENT EXPENDITURE (i to viii)	6,192,924	6,130,413	6,345,150	
(ix) Foreign Loans Repayment	1,095,254	1,245,344	0	
TOTAL CURRENT EXPENDITURE (I to ix)	7,288,179	7,375,757	6,345,150	

TABLE - 7

FUNCTION WISE CURRENT EXPENDITURE

2. Current expenditure is divided into ten (10) functional items as per Charts of Accounts. Detail is as under :-

(Rs in Million)

Classification	Budget 2019-20	Revised 2019-20	Budget 2020-21
1) General Public Service	5,607,041	5,538,073	4,428,643
2) Defence Affairs and Services	1,152,535	1,227,388	1,289,134
3) Public Order and Safety Affairs	152,919	153,269	169,927
4) Economic Affairs	84,167	106,411	71,751
5) Environment Protection	470	470	431
6) Housing and Community Amenities	2,292	2,545	35,680
7) Health Affairs & Services	11,058	12,023	25,494
8) Recreation, Culture and Religion	9,838	9,301	9,822
9) Education Affairs and Services	77,262	81,253	83,363
10) Social Protection	190,595	245,024	230,907
TOTAL:	7,288,179	7,375,757	6,345,150

TABLE - 8

GENERAL PUBLIC SERVICE

3. Expenditure under above mentioned ten functions detail is as under :-

(Rs in Million)

Classification	Budget 2019-20	Revised 2019-20	Budget 2020-21
GENERAL PUBLIC SERVICE	5,607,041	5,538,073	4,428,643
Executive & Legislative Organs, Financial, Fiscal Affairs & External Affairs	4,716,758	4,839,651	3,663,740
- Superannuation Allowances & Pensions	421,000	463,419	470,000
- Servicing of Foreign Debt	359,764	335,351	315,135
- Foreign Loans Repayment	1,095,254	1,245,344	0
- Servicing of Domestic Debt	2,531,685	2,374,000	2,631,000
- Others	309,055	421,537	247,605
Foreign Economic Aid	6,422	6,418	2,387
Transfers	643,391	646,720	687,355
General Services	9,805	9,311	10,623
Basic Research	4,992	4,992	5,952
Research and Development General Public Services	14,417	14,562	15,108
Administration of General Public Services	6,846	8,539	3,149
General Public Services not elsewhere defined	204,410	7,881	40,329

TABLE - 9
DEFENCE AFFAIRS AND SERVICES

(Rs in Million)

Classification	Budget 2019-20	Revised 2019-20	Budget 2020-21
DEFENCE AFFAIRS AND SERVICES	1,152,535	1,227,388	1,289,134
- Defence Administration	2,870	2,866	2,943
- Defence Services	1,149,665	1,224,522	1,286,192
- Employees Related Expenses	450,413	455,860	475,657
- Operating Expenses	264,656	318,114	301,109
- Physical Assets	315,375	317,118	357,756
- Civil Works	123,252	135,715	155,478
- Less Recoveries	-4,031	-2,285	-3,808

TABLE - 10
PUBLIC ORDER AND SAFETY AFFAIRS

(Rs in Million)

Classification	Budget 2019-20	Revised 2019-20	Budget 2020-21
PUBLIC ORDER AND SAFETY AFFAIRS	152,919	153,269	169,927
- Law Courts	6,012	5,992	6,903
- Police	142,837	143,207	158,621
- Fire Protection	274	274	303
- Prison Administration and Operation	43	43	47
- R & D Public Order and Safety	47	47	50
- Administration of Public Order	3,706	3,705	4,003

TABLE - 11
ECONOMIC AFFAIRS

(Rs in Million)			
Classification	Budget 2019-20	Revised 2019-20	Budget 2020-21
ECONOMIC AFFAIRS	84,167	106,411	71,751
- General Economic, Commercial and Labour Affairs	32,580	53,301	14,108
- Agriculture, Food, Irrigation, Forestry and Fishing	4,917	4,916	13,696
- Fuel and Energy	24,718	23,299	10,762
- Mining and Manufacturing	1,811	2,310	1,968
- Construction and Transport	14,753	14,752	15,638
- Communications	3,714	4,182	3,779
- Other Industries	1,674	3,651	11,800

TABLE - 12
ENVIRONMENT PROTECTION

(Rs in Million)			
Classification	Budget 2019-20	Revised 2019-20	Budget 2020-21
ENVIRONMENT PROTECTION	470	470	431
Waste Water Management	470	470	431

TABLE - 13
HOUSING AND COMMUNITY AMENITIES

(Rs in Million)			
Classification	Budget 2019-20	Revised 2019-20	Budget 2020-21
HOUSING AND COMMUNITY AMENITIES	2,292	2,545	35,680
Housing Development	0	252	31,000
Community Development	2,292	2,292	4,680

TABLE - 14
HEALTH AFFAIRS AND SERVICES

(Rs in Million)			
Classification	Budget 2019-20	Revised 2019-20	Budget 2020-21
HEALTH AFFAIRS AND SERVICES	11,058	12,023	25,494
- Medical Products, Appliances and Equipment	31	31	31
- Hospital Services	8,702	9,762	22,774
- Public Health Services	463	463	504
- Health Administration	1,862	1,767	2,184

TABLE - 15
RECREATION, CULTURE AND RELIGION

(Rs in Million)			
Classification	Budget 2019-20	Revised 2019-20	Budget 2020-21
RECREATION, CULTURE AND RELIGION	9,838	9,301	9,822
- Recreation and Sporting Services	0.4	0.4	0.4
- Cultural Services	717	646	747
- Broadcasting and Publishing	7,631	7,176	7,500
- Religious Affairs	1,050	1,039	1,122
- Administration of Information, Recreation & Culture	439	440	453

TABLE - 16
EDUCATION AFFAIRS AND SERVICES

(Rs in Million)

Classification	Budget 2019-20	Revised 2019-20	Budget 2020-21
EDUCATION AFFAIRS AND SERVICES	77,262	81,253	83,363
- Pre-Primary & Primary Education Affairs Services	2,831	2,781	2,931
- Secondary Education Affairs & Services	6,718	6,726	7,344
- Tertiary Education Affairs and Services	65,233	70,037	70,741
- Subsidiary Services to Education	310	393	312
- Administration	1,407	727	1,237
- Education Affairs, Services not elsewhere classified	763	589	798

TABLE - 17
SOCIAL PROTECTION

(Rs in Million)

Classification	Budget 2019-20	Revised 2019-20	Budget 2020-21
SOCIAL PROTECTION	190,595	245,024	230,907
- Administration	1,827	1,827	21,763
- Others	864	894	886
- Social Protection (not elsewhere class)	187,904	242,303	208,258

4. In addition to the above allocations under the Current Budget as per ten classification heads, the Federal Govts provides funds for various purpose as under:-

5. In order to alleviate the impact of inflation on citizens, especially the poor segments of society, the Federal Government spends a fairly large sum on providing power and food subsidies.

TABLE - 18

SUBSIDIES

(Rs in Million)

Classification	Budget 2019-20	Revised 2019-20	Budget 2020-21
Subsidy to WAPDA/PEPCO:	201,000	211,000	129,000
1 Inter-Disco Tariff Differential	162,000	162,000	110,000
2 To pick up WAPDA/PEPCO receivables from merged districts of KPK	18,000	18,000	10,000
3 To KESC for industrial support package	10,000	10,000	5,000
4 Tariff Differential for Agriculture Tubewells in Balochistan	8,000	8,000	3,000
5 WAPDA on account of Tariff Differential for AJ&K	3,000	3,000	1,000
6 Bill Deferment (Corona)	0	10,000	0
Subsidy to Petroleum:	24,000	47,000	10,000
7 Subsidy to LNG sector for providing Gas on lower rates to industry	24,000	24,000	10,000
8 PSO, APL and Others	0	23,000	0
Subsidy to KESC:	25,500	25,500	10,500
9 To pick up KESC's Tariff Differential	25,000	25,000	10,000
10 For Tariff Differential for Agriculture Tubewells in Balochistan	500	500	500

Contd.....

SUBSIDIES

(Rs in Million)			
Classification	Budget 2019-20	Revised 2019-20	Budget 2020-21
PASSCO for:	15,500	15,500	7,000
11 Subsidy to PASSCO on Account of Wheat Operation	2,000	2,000	2,000
12 Subsidy to PASSCO Wheat supplied to Gilgit-Baltistan (Arrears)	8,000	8,000	0
13 Wheat Donation	500	500	0
14 Wheat Reserved Stock	5,000	5,000	5,000
Utility Store Corporation	5,500	43,500	3,000
15 Ramzan Package	2,500	2,500	3,000
16 Payment of Sugar Arrears	3,000	1,000	0
17 Sale of Essentials	-	30,000	-
18 Subsidy to USC (Corona Stimulus Package)	-	10,000	-
Others:	0	7,000	49,500
19 Wheat Subsidy to GB	0	0	6,000
20 Metro Bus Subsidy	0	0	2,000
21 Fertilizer Plant Subsidy (Engro, Fatima)	0	7,000	6,000
22 Lump Provision for Subsidy	-	0	5,500
23 Subsidy to Naya Pakistan Housing Authority	-	0	30,000
TOTAL SUBSIDIES:	271,500	349,500	209,000

6. Grants and Transfer to provinces and other entities are provided by the Federal Government. The detail is as under :-

TABLE - 19

GRANTS AND TRANSFERS

(Rs in Million)

Classification	Budget 2019-20	Revised 2019-20	Budget 2020-21
I. GRANTS IN AID & MISCELLANEOUS ADJUSTMENTS	96,482	83,619	85,000
A. SPECIAL GRANTS	86,482	83,619	85,000
- Punjab	-	0	-
- Sindh	20,400	16,700	19,000
- Khyber Pakhtunkhwa	56,082	56,082	56,000
- Balochistan	10,000	10,837	10,000
B. LUMP PROVISION	10,000	-	0
II. GRANTS TO OTHERS	734,693	813,362	819,644
- Contingent Liabilities	308,000	302,534	323,000
- Miscellaneous Grants	84,000	89,466	93,000
- Pakistan Railways to meet their losses	39,000	45,000	40,000
- National Internship Programme	54	54	54
- Lump Provision for Relief etc.	3,000	8,000	3,000
- Competition Commission of Pakistan	210	610	250
- Reimbursement of Telegraphic Transfers (TT) Charges on Home Remittances	15,000	22,005	22,477
- Pakistan Remittance Initiative	100	23	23
- Audit Oversight Board	35	35	35

Contd.....

GRANTS AND TRANSFERS

Classification	(Rs in Million)		
	Budget 2019-20	Revised 2019-20	Budget 2020-21
- FWBL's Key Initiatives/Development	500	157	0
- Public Private Partnership Authority- PPPA	75	-	0
- Wallet Accounts	1,000	-	500
- Remittances	2,000	1,221	2,000
- Grants to AJK Government	54,890	54,890	54,890
- Grant-in-Aid to Gilgit Baltistan	33,000	34,000	32,000
- Grant to Bait-ul-Maal	5,653	5,653	6,105
- Wheat Subsidy to Gilgit Baltistan	6,045	5,261	0
Benazir Income Support Programme	180,000	242,303	200,000
Pakistan Poverty Alleviation Fund	2,150	2,150	2,000
Medical Equipment, Agriculture (Locust), NDMA	0	0	20,000
ECP, Artist Fund, Machine Tools Factory	0	0	6,000
Pakistan Banao Certificate	0	0	112
Standard Chartered Bank	0	0	14
DLTL (Draw Back of Taxes)	0	0	10,000
Others	0	0	4,209
TOTAL GRANTS (I + II):	831,175	896,981	904,644

TABLE - 20
CURRENT LOANS & ADVANCES

(Rs in Million)			
Classification	Budget 2019-20	Revised 2019-20	Budget 2020-21
1 Ways & Means Advances to the Govt. of AJK for repayment of principal & interest	17,080	17,080	15,000
2 Junagadh and Kathiawar Chiefs	21	21	21
3 Loans/Advances to Employees of PNRA	15	15	15
4 Loans/Advances to Friendly Countries	500	500	200
5 Gilgit-Baltistan for Repayment of Principal and Interest	-	18	10
6 Interest free Loans to WAPDA For Operation and Maintenance, Hub Dam & Khanpur Dam	40	-	20
7 Loan to State Engineering Corporation	20	20	25
8 Current Loans to PIA	24,525	27,168	20,000
9 Loans and Advances to Governments Servants	14,522	14,514	15,485
10 Loans to Pakistan Steel Mills Karachi	4,800	6,100	16,000
11 Loan to Pakistan Machine Tool Factory	-	416	-
12 PICAL Indigenous Development of IFE	-	600	-
TOTAL:	61,523	66,452	66,776

TABLE - 21
DEVELOPMENT LOANS AND ADVANCES

(Rs in Million)			
Classification	Budget 2019-20	Revised 2019-20	Budget 2020-21
1 Development Loans and Advances	136,113	124,640	140,288
2 External Development Loans and Advances	270,335	197,051	286,728
TOTAL:	406,448	321,691	427,016

TABLE - 22

CURRENT INVESTMENTS

(Rs in Million)

Classification	Budget 2019-20	Revised 2019-20	Budget 2020-21
1 GoP Contribution in Equity of Pak China Investment Co. Ltd. Islamabad	500	0	200
2 GoP Equity injuction in Sarmaya-e-Pakistan Ltd	200	0	200
3 Fifth General Capital Increase of Aisian Development Bank	0.1	-	0
4 Paid up Capital for the proposed Exim Bank of Pakistan	2,000	-	1,000
5 4th General Increase of Capital Stock Islamic Develoment Bank (IDB)	1,264	1,324	1,263
6 Pakistan Mortgage Refinance Company Ltd. PMRCL	5,000	4,642	1,550
7 GoP Equity in DISCOs through PHPL for payment of DSL of STFF	6,000	0	6,000
8 Pakistan's Annual Contribution to Inter Governmental Group IF 24 (G-24)	4	4	4
9 International Financial Institutions GOP contribution in equity of Pak-Libya Holding Company Limited	500	500	300
10 MCR DOE Potal Life Insurance Compnay	-	-	1,000
11 Equity For Post Payment Company	-	-	200
TOTAL:	15,468	6,470	11,717

SIZE OF PSDP

7. The Public Sector Development Programme (PSDP) is the main instrument for improving the socio-economic conditions in the country and achieving the macroeconomic and development objectives and targets set by the government, which yield maximum benefits in the shortest possible time for the society.

TABLE - 23

Public Sector Development Programme (PSDP)

(Rs in Million)

Classification	Budget 2019-20	Revised 2019-20	Budget 2020-21
A. Federal Ministries/Divisions	348,240	283,560	394,675
1 Aviation Division	1,267	493	1,321
2 Board of Investment	100	-	80
3 Cabinet Division	15,986	8,112	23,802
4 Climate Change Division	7,579	7,573	5,000
5 Commerce Division	100	-	103
6 Communications Division (other than NHA)	248	177	255
7 Defence Division	456	225	660
8 Defence Production Division	1,700	1,700	1,579
9 Establishment Division	333	24	283
10 Federal Education & Professional Training Division	4,797	2,050	4,526
11 Finance Division	36,822	47,826	18,667
12 Foreign Affairs Division	30	30	10
13 Higher Education Commission	29,047	28,497	29,470
14 Housing & Works Division	2,930	2,469	8,737
15 Human Rights Division	143	39	256
16 Industries and Production Division	2,343	926	800
17 Information & Broadcasting & National Heritage Division	516	28	361
18 Information Tech. & Telecom Division	7,342	4,561	6,673
19 Inter Provincial Coordination Division	340	109	929
20 Interior Division	9,848	8,841	14,758

Contd.....

SIZE OF PSDP

(Rs in Million)

Classification	Budget 2019-20	Revised 2019-20	Budget 2020-21
21 Kashmir Affairs & Gilgit Baltistan Division (i+ii+iii)	44,699	16,729	100,425
i. AJK	26,894	16,729	27,425
ii. Gilgit Baltistan	17,805		25,000
iii. Merged Districts KPK (EX FATA)	0		48,000
22 Law and Justice Division	1,340	769	991
23 Maritime Affairs Division	3,600	4,324	2,683
24 Narcotics Control Division	135	64	54
25 National Food Security & Research Division	12,048	7,412	12,000
26 National Health Services, Regulations & Coordination Division	13,377	8,119	14,508
27 National History & Literary Heritage Division	128	0	195
28 Pakistan Atomic Energy Commission	24,457	26,019	23,297
29 Pakistan Nuclear Regulatory Authority	301	0	350
30 M/o. Energy (Petroleum Division)	582	72	1,786
31 Planning, Development & Reform Division	7,964	797	3,545
32 Poverty Alleviation and Social Safety Div.	200	20	135
33 Railways Division	16,000	9,016	24,000
34 Religious Affairs & Interfaith Harmony	1,000	16,280	54
35 Revenue Division	1,818	51	1,697
36 Science & Technology Research Division	7,407	1,739	4,458
37 SUPARCO	6,033	3,649	4,975
38 Textile Division	203	14	0
39 Water Resources Division	85,021	74,807	81,250

Contd.....

SIZE OF PSDP

(Rs in Million)

Classification	Budget 2019-20	Revised 2019-20	Budget 2020-21
B. Corporations	197,759	173,730	158,325
1 National Highway Authority (NHA)	155,967	129,440	118,675
2 NTDC/PEPCO/WAPDA	41,792	44,290	39,650
C. ERRRA	5,000	3,680	3,000
D COVID Responsive and Other Natural Clamities Program	0	0	70,000
E Relief and Rehabilitation of IDPs	17,000	0	0
F Security Enhancement	53,000	-	0
G Prime Minister's Youth Skill Dev. Initiative	5,000	-	0
H Clean Green Pakistan Movement/ Tourism	2,000	-	0
I Gas Infrastructure Development Cess	1,000	0	0
J Merged Areas of FATA 10 Years Development Plan	48,000	37,000	0
K Pak SDGs & Community Development Programme	24,000	35,250	24,000
Total Federal PSDP (A to K):	701,000	533,220	650,000

Mega Lecture

TABLE - 24
EXPENDITURE OUTSIDE PSDP

(Rs in Million)

Classification	Budget 2019-20	Revised 2019-20	Budget 2020-21
1 Crop Loan Insurance Scheme	1,000	919	1,000
2 Livestock Insurance Scheme	500	500	500
3 Credit Guarantee Scheme for Small Farmers	100	0	100
4 Provision for Reconstruction of Afghanistan	5,000	5,000	2,000
5 Subsidy to TCP for Import of Urea Fertilizer	5,000	0	0
6 Provision for Misc. Dev. Exp Outside PSDP	8,350	0	-
7 Public Financial Management & Accountability to support services delivery programme	2,000	5	2,000
8 Duty Drawback of Taxes Order 2016-17	35,000	51,285	0
9 Public Management and Accountability to Support Service Delivery Program (PFR) Performance incentive to progress	4,000	1,372	2,000
10 SME Landing Program	450	0	2,000
11 Export package strategic trade policy	5,000	0	0
12 National Disaster Risk Management fund	1,000	0	0
13 TDPs (ERPs)	3,866	0	0
14 Low cast housing scheme	5,000	0	0
15 PM Kamyab Jawan Programme	450	0	0
16 Development Exp. Of EAD outside PSDP	8,366	0	0
17 Grant Relief And Rehabilitation of Internally Displaced Persons (Programme)	-	0	17,000
18 Security Enhancement & Other	-	0	36,400
19 Gas Infrastructure Development Cess	-	0	3,000
20 Prime Minister Youth Business Loan Scheme	-	2,807	1,000
21 Temporary Displaced Persons Emergency Recovery Project	-	0	3,000
22 Others	709	3,927	0
TOTAL:	85,791	65,816	70,000