



BUDGET WHITE PAPER

FY 2024-25

**Finance Department
Government of Balochistan**

Message from the **CHIEF MINISTER**



I am pleased to present the Budget White Paper 2024-25 for the upcoming financial year in Balochistan province. This budget reflects our commitment to promoting economic growth and improving the quality of life for all our citizens. We have allocated resources to key sectors such as education, healthcare, infrastructure development, and agriculture to ensure sustainable development across the province. Our focus is on enhancing public services and creating opportunities for employment and entrepreneurship.

I am confident that this budget will help us address the challenges facing Balochistan and pave the way for a brighter future for our province. We remain committed to fiscal prudence and transparency in our financial management to ensure that every rupee is spent effectively and efficiently.

I would like to thank all the team of Finance Department for their input and support in shaping this budget. Together, we can work towards a prosperous and inclusive Balochistan for all." Their commitment and expertise have been instrumental in formulating a comprehensive roadmap for Balochistan's progress.

Mir Sarfaraz Ahmed Bugti

Message from the **FINANCE MINISTER**



While formulating the budget, we exerted every possible effort to ensure the efficient allocation of resources, minimize non-development expenses, and allocate more funds towards development projects that would have a significant positive impact on a large portion of the population. We are implementing institutional reforms aimed at strengthening our own revenue sources, particularly through the improvement of tax collection mechanisms. These initiatives are anticipated to enhance the management of public finances, enhance service delivery, and contribute to the reduction of the budget deficit.

Exercising control over operational expenses is of utmost importance to us. We are mobilizing our finest talent, devoting substantial time, and putting in diligent efforts to effectively manage the increase in salary and pension expenditures. We have identified viable opportunities to generate savings in these areas and are actively working towards their realization.

I extend my sincere appreciation to the Secretary of Finance and their team for their unwavering dedication in the preparation of this budget and White Paper.

Mir Shoaib Noshervani

Message from the **FINANCE SECRETARY**



The White Paper provides a comprehensive analysis of the government's revenue and expenditure estimates for the fiscal year 2024-25. Our aim is to improve the well-being of our people, especially the most vulnerable, through careful fiscal management.

The budget demonstrates a customized strategy that optimizes spending while taking into account the unique requirements of every department and industry. Even though the federal government provides a sizable portion of our money, we are committed to increasing our own revenue streams through both tax and non-tax initiatives.

We have set aside the most money for the advancement of the law and safety, health, and education sectors in order to offer the best services possible to every community member while working with constrained resources. Additionally, several new projects have been implemented to provide the province's needy areas with the best education and health care. In addition, we have made strategic investments in healthcare and education a priority, guaranteeing fair access to these vital services.

Owing to our limited resources, we are steadfast in our resolve to use public funds as sparingly, effectively, and economically as possible for the good of our people.

Babar Khan

BUDGET

Highlights FY 2024-25

DESCRIPTION:		PKR in Billion	
		B.E 2023-24	B.E 2024-25
A.	REVENUE RECEIPTS:		
(a)	RECEIPTS FROM FEDERAL	520.82	726.667
	Divisible Pool	464.71	647.006
	Straight Transfers	20.06	20.550
	Grants	0.027	59.111
	Development Grants	36.02	
(b)	PROVINCIAL OWN RECEIPTS	111.94	124.489
	Provincial Tax Receipts	37.57	47.688
	Provincial Non-Tax Receipts	19.37	18.801
	Provincial Non-Tax Receipts (Lease Extension Bonus)	55.00	58.000
(c)	FOREIGN PROJECT ASSISTANCE (FPA) - GRANTS	12.43	10.921
B.	CAPITAL RECEIPTS	34.73	69.618
	Recoveries of Loans, Advances/Investments	9.61	51.677
	Foreign Project Assistance - Loan	25.12	17.941
C.	STATE TRADING	11.04	9.705
D.	CASH - CARRIED FORWARD (FPA)	1.79	0.00
	CASH - CARRIED FORWARD (FDG)	8.67	14.198
E.	TOTAL RECEIPTS (A+B+C+D)	701.42	955.602
F.	CURRENT REVENUE EXPENDITURE	400.10	566.465
	A01-Employees Related Expenditure	237.72	308.924
	A03-Operating Expenditure	31.92	38.230
	A04-Employees Retirement Benefit	58.03	84.800
	A05-Grants and Subsidies	49.13	93.069
	A06-Transfers	1.60	2.628
	A07-Interest Payment	3.88	6.409
	A08-Loans & Advances	5.00	15.000
	A09-Expenditure on Acquiring Assets	7.90	11.816
	A12-Civil Works	0.16317	0.163
	A13-Repair & Maintenance	4.75	5.426
G.	CAPITAL EXPENDITURE - NON-FOOD	25.82	31.343
	Repayment of Loan	14.87	17.693
	Investments	11.00	13.650
H.	STATE TRADING - FOOD	11.22	11.250
I.	TOTAL NON-DEVELOPMENT EXPENDITURE (F+G+H)	437.14	609.057
J.	DEVELOPMENT EXPENDITURE	313.34	321.148
	Public Sector Development Program	44.69	73.289
	Foreign Project Assistance	39.34	28.298
	Federal Funded Projects (outside PSDP)	229.30	219.561
K.	TOTAL BUDGET OUTLAY (I+J)	750.48	930.205
L.	SURPLUS / DEFICIT:	-49.06	25.395

List of Contents:

Chapter-1: Review of Budget FY 2023-24

Chapter-2: Estimate of Receipts

Chapter-3: Estimate of Expenditure

Chapter-4: Development Expenditure

Chapter-5: Public Accounts

Chapter-6: Funds & Investments

Chapter-I

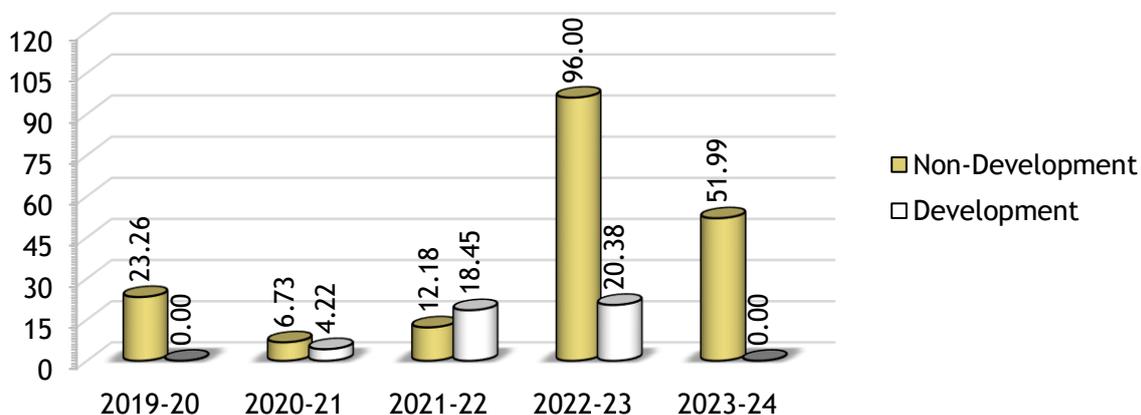
Fiscal Review FY 2023-24

Government of Balochistan presented budget outlay of Rs. 750.478 Billion for the FY 2023-24 allocating Rs. 313.336 Billion for Development side, which is ever highest allocation for development budget in any year. Financial Year 2023-24 started with anticipated deficit of Rs. 49.058 Billion against total receipt of Rs. 690.965 Billion. The receipts collected from all sources is Rs. 481.17 Billion from Federal Transfer, Rs. 44.764 Billion from Provincial Own Source Revenue and Rs. 14.03 Million in terms of Capital from loans, grants, investment returns and other recoveries. Similarly, the expenditure of Non-Development Budget revised to Rs. 436.513 Billion and Development including (FPA+FDG) revised to Rs. 187.05 Billion.

There had been certain events during the financial year 2023-24, where additional / supplementary funds were required to meet certain needs and to execute certain tasks which could not be made part of the budget estimates at the time of budget preparation FY 2023-24. Total amount of Rs. 36.582 Billion in terms of Supplementary funds released with special consent of the Govt of Balochistan. The Supplementary budget is determined after surrendering likely savings in some object head of account but still demanding more funds in another object head of account by a department.

During the FY 2023-24, an overall amount of Rs. 51.991 Billion were additionally provided for Development and Non-Development expenditure with the start of financial year till the finalization of Revised Estimates FY 2023-24. Trend of last 5 years in term of additional funds is provided as under: -

Fig-1: Detail of Un-budgeted Additional Funds Provided during last 5 (five) Financial Years 2019-20 to 2023-24 [Rs. in Billion]



Revised Budget FY 2023-2024:

During the financial year 2023-24, there had been certain addition and revision in the estimates of development and non-development expenditure in all major accounting objects. The overall estimate on expenditure for financial year 2023-24 revised at Rs. 623.56 Billion consisting of Non-Development Rs. 436.51 Billion and Development Rs. 187.05 Billion.

On other hand, Revenue Targets / collection from all sources (i.e. federal assignments, FPA and provincial own receipts) stood revised at Rs. 623.601 Billion against Total Estimate of Rs. 690.965 Billion during the financial year 2023-24 (excluding cash carried-forward). Accordingly, the revision in Development & Non-Development Budget reduced the budget deficit of zero rupees. A detail of the Revised Estimates FY 2023-24 is presented as under:-

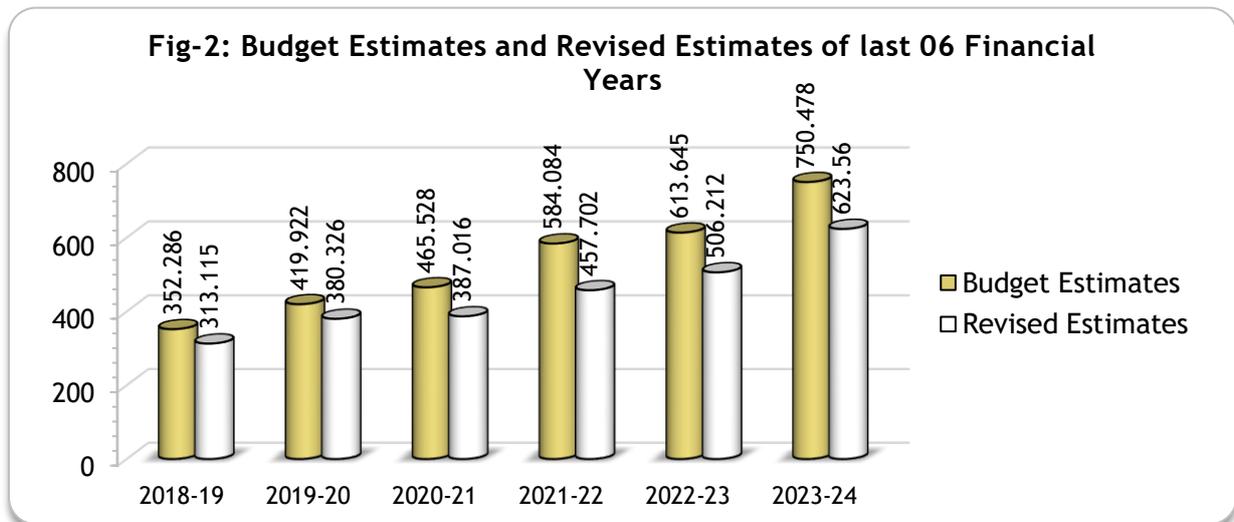
Table-1: Revised Budget Outlay of Financial Year 2023-2024

DESCRIPTION:		PKR in Million	
		B.E 2023-24	R.E 2023-24
A.	REVENUE RECEIPTS:		
(a)	RECEIPTS FROM FEDERAL	520,816.19	553,448.42
	Divisible Pool	464,705.03	481,170.38
	Straight Transfers	20,063.55	41,484.97
	Non-Development	27.00	00.00
	Development Grants	36,020.61	30,793.07
(b)	PROVINCIAL OWN RECEIPTS	111,940.70	44,773.84
	Provincial Tax Receipts	37,568.70	33,798.99
	Provincial Non-Tax Receipts	19,372.00	10,974.85
	Provincial Non-Tax Receipts (Lease Extension Bonus)	55,000.00	0.00
(c)	FOREIGN PROJECT ASSISTANCE (FPA) - GRANTS	12,434.50	11,201.57
B.	CAPITAL RECEIPTS	34,733.57	17,972.97
	Recoveries of Loans, Advances/Investments	9,609.47	14.027
	Foreign Project Assistance - Loan	25,124.10	17,958.95
C.	STATE TRADING	11,040.00	1,521.096
D.	CASH - CARRIED FORWARD (FPA)	1,785.00	0.00
	CASH - CARRIED FORWARD (FDG)	8,670.36	0.00
E.	TOTAL RECEIPTS (A+B+C+D)	701,420.32	633,917.922
F.	CURRENT REVENUE EXPENDITURE	400,097.96	417,956
	A01-Employees Related Expenditure	237,724.95	225,340.37
	A03-Operating Expenditure	31,918.50	34,320.07
	A04-Employees Retirement Benefit	58,029.19	71,847.49
	A05-Grants and Subsidies	49,134.89	57,519.08
	A06-Transfers	1,595.29	3,086.67

	A07-Interest Payment	3,878.16	5,406.74
	A08-Loans & Advances	5,000.00	5,000.00
	A09-Expenditure on Acquiring Assets	7,899.27	8,794.03
	A12-Civil Works	163.17	761.19
G.	A13-Repair & Maintenance	4,754.55	5,881.13
	CAPITAL EXPENDITURE - NON-FOOD	25,824.82	23,981.10
	Repayment of Loan	14,874.41	9,256.10
H.	Investments	11,000.00	14,725.00
I.	STATE TRADING - FOOD	11,219.90	12,456.00
J.	TOTAL NON-DEVELOPMENT EXPENDITURE (F+G+H)	437,142.68	436,513.94
	DEVELOPMENT EXPENDITURE	313,336.30	187,050.47
	Federal (PSDP)	44,690.97	30,813.35
	Foreign Project Assistance	39,343.60	30,271.14
	Public Sector Development Programme	229,301.72	125,965.98
K.	TOTAL BUDGET OUTLAY (I+J)	750,478.10	623,564.14
L.	SURPLUS / DEFICIT:	49,057.78	10,353.51

During the FY 2023-24, Government of Balochistan received a sum of Rs. 28.946 Billion additional from the Federal Government on account of NFC arrears which includes Rs. 5.773 Billion & Rs. 23.173 Billion for Divisible Pool of Taxes & Straight Transfers respectively. However, no amount on account of PPL Gas lease extension bonus could be received by the Government of Balochistan whose collection for the FY 2023-24 remained zero rupees. The same amount with adding some more outstanding arrears has been carried forward for the next financial year.

There had been several changes in the Budget Estimates during the past financial years, a glimpse of comparison for the last (06) six financial years is shown as under:-



Chapter-II

Receipt Envelop FY 2024-25

It is clear that the government of Balochistan is primarily dependent on the revenues and funds transferred from the federal government in relation to NFC awards and other assignments; nonetheless, the province is making every effort to increase the scope of its sources of revenue by producing its own revenue and updating the procedures for collecting receipts. On other side, the spending is handled in line with the money that is available. The province's government receipt envelope is made up of three main sources: capital revenues, provincial own source revenue, and federal payments.

For the financial year 2024-25, Government of Balochistan has estimated receipt collection to the toll of Rs. 955.601 Billion, to be collected from all sources as described above. Provincial Own Source Revenue from Tax and Non-Tax has been estimated to Rs. 47.688 Billion and Rs. 18.801 Billion respectively. During the previous Financial Year 2023-24, the provincial tax revenue was revised at Rs. 33.798 Billion against target of Rs. 37.568 Billion and Non-Tax revised at Rs. 10.974 Billion against target of Rs. 19.372 Billion. The overall collection of provincial revenue for FY 2023-24 remained (79%) of the targeted receipts excluding PPL Gas Lease Bonus. Following table provides classification & comparison of estimated receipts of FY 2023-24 and 2024-25:

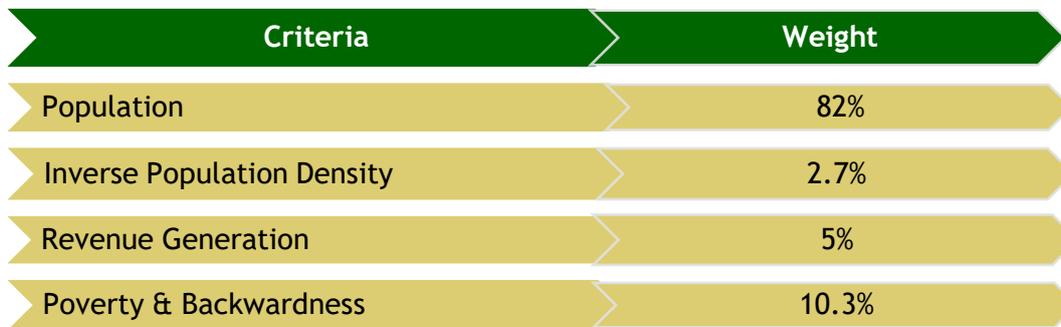
Table-2: Estimate of Overall Receipts for FY 2023-24

DESCRIPTION:		PKR in Million		
		B.E 2023-24	R.E 2023-24	B.E 2024-25
A.	REVENUE RECEIPTS:			
(a)	RECEIPTS FROM FEDERAL	521,789.180	553,448.424	726,668.404
	Divisible Pool	464,705.027	481,170.381	647,006.766
	Straight Transfers	20,063.549	41,484.978	20,550.600
	Non-Dev Grants	27.000	0.000	59,111.038
	Development Grants	36,020.609	30,793.065	
(b)	PROVINCIAL OWN RECEIPTS	111,940.697	44,773.852	124,489.90
	Provincial Tax Receipts	37,568.697	33,798.998	47,688.247
	Provincial Non-Tax Receipts	19,372.003	10,974.854	18,801.653
	PPL receipts (Lease Extension Bonus)	55,000.00	0.00	58,000.00
(c)	FOREIGN PROJECT ASSISTANCE - GRANTS	12,434.590	11,201.571	11,058.630

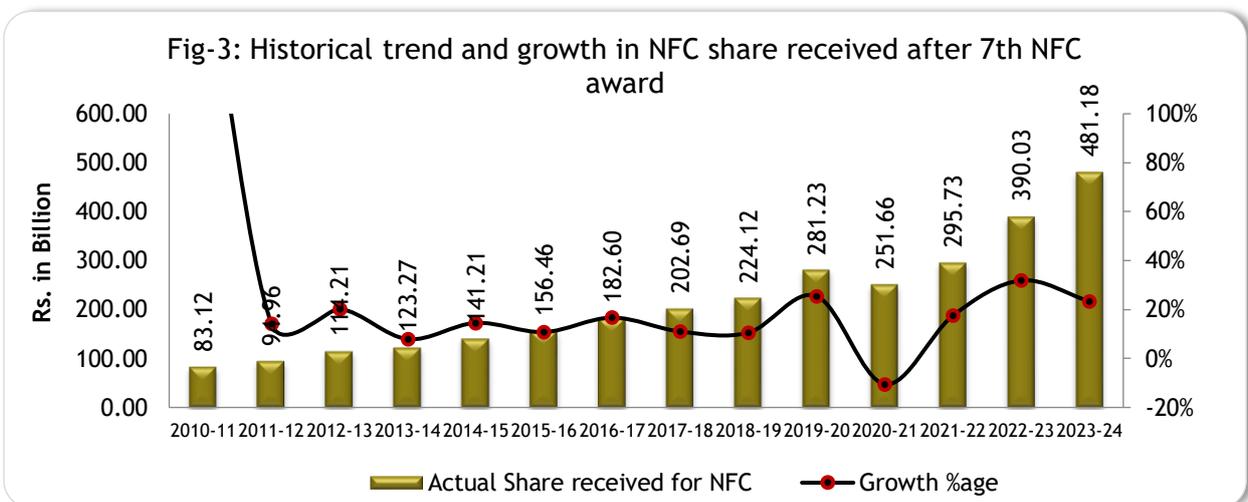
B.	CAPITAL RECEIPTS	34,733.570	17,972.978	24,618.865
	Recoveries of Loans, Advances/Investments	9,609.470	14.027	6,677.491
	Foreign Project Assistance - Loan	25,124.100	17,958.951	17,941.374
C.	STATE TRADING (A/C-II)	11,040.000	1,521.096	9,705.628
D.	CASH - CARRIED FORWARD (FPA)	1,785.00	-	0.00
	CASH - CARRIED FORWARD (FDG)	8,670.36	-	5,809.69
E.	TOTAL RECEIPTS (A+B+C+D)	701,420.324	633,917.922	955,602.058

Federal Revenue Receipts 2024-25:

Revenue Assignments received from Federal government comes from the two major sources namely Federal Transfers and Federal Development Grants (Federal PSDP). Federal Transfers consists of Federal Divisible Pool of Taxes and Straight Transfers. As per the 7th NFC award, the share of the provinces for Federal Transfer is determined on the basis of 4 criterion:



Having 7th NFC award in place, it is significant to mention that share of Divisible Pool of Taxes is protected for Balochistan only as to what has been projected in the beginning of the year irrespective of the collection made by Federal Board of Revenue (FBR) during that year. Any shortfall in the projected share of Balochistan province is met from of the share of Federal as per the provisions contained in NFC Presidential Order 2010. A historical trend of Divisible Pool of Taxes received after 7th NFC award is shown as under:



Straight Transfers:

The second source of receipts received from Federal government is from Straight Transfers. Federal government collects royalty on natural gas and crude oil, gas development surcharge and federal excise duty on natural gas on behalf of the provinces and after deduction of collection charges transfers the same to the provincial government. The following components make part of Straight Transfers:

(i) Federal Excise Duty (FED) on Natural Gas and Oil;

Excise Duty on Natural Gas is levied by Federal Board of Revenue (FBR) / Federal Government, which is transferred to the provinces as straight transfer based on the respective share of production. Such levy is fixed at the specific rate of Rs.10 / MMBTU (Million Metric British Thermal Unit) in 2010. This stated fixed rate, after inflationary effect, revised downwards to Rs.6.53 / MMBTU.

(ii) Royalty on Natural Gas and oil:

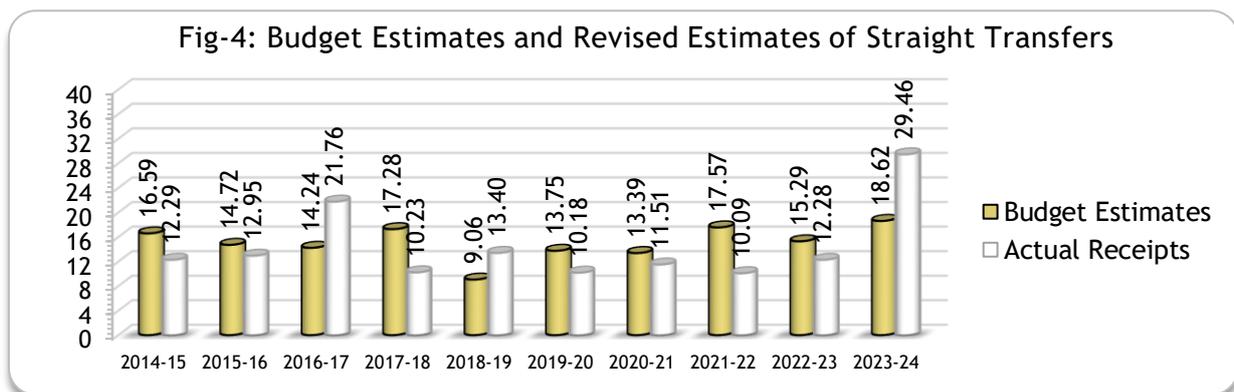
Royalty is calculated @ of 12.5% of the well head production. It forms major chunk of gas revenue of Balochistan. Currently there are five gas fields e.g. Sui, Pir Koh, Lotti, Uch and Zarghoon South. Sui is operated by Pakistan Petroleum Limited (PPL) whereas Pir Koh, Lotti, Uch are operated by Oil and Gas Development Company Limited (OGDCL) and Zarghoon South is operated by Mari Gas Company.

(iii) Gas Development Surcharge (GDS):

Gas Development Surcharge GDS is the differential between the well head price and the consumer price. Various consumers like household, commercial and energy producing units are supplied gas at different tariff rates. GDS is being collected by gas companies under Natural Gas (Development Surcharge) Rules, 1996. As per the provisions of NFC Presidential award 2010, net proceeds of GDS are being distributed to the provinces in accordance with their percentage share in the total production of gas after deducting 2% at source collection charges.

Trend of Straight Transfers after 7th NFC Award:

The estimates of Straight Transfers are budgeted on the basis of previous production & sales trend of Oil and Gas. A trend of Straight Transfer actual against budget estimates for the last 10 Financial Years is provided as under:



Budget Estimates FY 2024-25

For the financial year 2024-25, Rs. 667.556 Billion estimated as Federal Transfers in terms of Divisible Pool of Taxes (NFC share) Rs.647.006 Billion and Straight Transfers Rs. 20.550 Following table describes a picture of Revised Estimates FY 2023-24 and the Budget Estimate for coming financial year 2024-25:

Federal Transfers:		PKR in Billion		
		B.E 2023-24	R.E 2023-24	B.E 2024-25
A.	Divisible Pool of Taxes (NFC share)	464.705	475.397	647.006
	Taxes on Income	188.312	213.160	272.992
	Capital Value Tax	41.852	0.047	0.802
	Sales Tax (Excluding GST on Services)	180.594	174.088	248.905
	Fed Excise (Excl: Excise Duty on N/Gas)	36.153	26.828	47.961
	Custom Duty (Excl: Export Dev Surcharge)	59.603	61.272	76.344
B.	Straight Transfers	20.063	18.311	20.550
	Gas Development Surcharge	0.00	0.00	0.00
	Royalty on Natural Gas	16.510	16.796	18.376
	Excise Duty on Natural Gas	3.387	0.266	0.201
	Royalty on Crude Oil	0.165	1.248	1.971
	NFC Arrears (Div Pool) + St Transfers	0.00	28.946	0.00
C.	Total Federal Transfers (A+B):	484.768	522.654	667.556

Provincial Revenue:

The second major source of receipt collection in the province is through own sources which includes receipts from tax and non-tax sources / provincial departments of the Government of Balochistan. Provincial taxes include a variety of taxes assigned to Revenue Generating department such as Balochistan Revenue Authority, Board of Revenue, Excise & Taxation Deptt, Agriculture Department, Mines & Mineral Deptt. A difference between tax and non-tax receipt is provided as follows:-

Tax Revenue

- Receipts from Indirect Taxes (Sales Tax on Services, Provincial Excise, Stamp Duties, Motor Vehicle Taxes, Electricity Duty etc.)
- Receipts from Direct Taxes (Agricultural Income Tax, Property Tax, Land Revenue, Professional Tax, Capital Value Tax etc.)

Non-Tax Revenue

- Toll, fee, cess etc. collected by Provincial departments (excluding Federal Grants and Development Surcharges and Royalties)
- Royalties from Chamalang, Saindak, Reko Diq
- Extra Ordinary Receipts, Pension COntribution, Recovery of Overpayments

Balochistan province has 17 Revenue generating departments engaged with in collecting taxes, fee, fines as well as ensuring recoveries of the expenditure along with pension contributions etc. Detail of the taxes / fee collected from different departments are delineated as under:

Balochistan Revenue Authority:

- Balochistan Sales Tax on Services
- Balochistan Infrastructure & Development Cess

Board of Revenue:

- Tax on Agriculture income
- Sale of Stamps
- Sale of Land
- Mutation Fee

Excise & Taxation Department:

- Mutation Fee
- Land Revenue
- Liquor Duty
- Ordinary Collection

Transport Department

- Vehicle Root Permit
- Motor Vehicle fitness fee
- Receipt from Buses & Truck Service.

Mines & Mineral Department:

- Excise Duty on Mineral
- Mineral Royalties from Saindak, Duddar, Chamalang, Reko Diq.

Major Functions assigned to Departments:

There are (06) major functions assigned to receipt collecting departments described as under:

Economic Affairs	General Public Service	Public Order and Safety Affairs	Health Function	Education, Sports, Environment
<ul style="list-style-type: none"> • Labor Deptt • Higher Education • Livestock • Food • Agriculture • Land Revenue • Fisheries • Forestry • Industries • Transport • Energy • Irrigation 	<ul style="list-style-type: none"> • General Administration • Provincial Excise • Stamps • Pension • CM Secretariat • CMIT • Board of Revenue • Finance Deptt • Provincial Assembly • Urban P&D Deptt 	<ul style="list-style-type: none"> • General Administration • Law & Justice • Police • Levies • Civil Defense • Prosecution Deptt • Legal Services • Provincial Ombudsman • Home Deptt • Women Dev Deptt 	<ul style="list-style-type: none"> • Health • Population Welfare • Social Welfare 	<ul style="list-style-type: none"> • Education Deptt • Social Welfare • Local Govt • Environment Control Deptt • Religious Affairs • Information Tech: • Population Welfare • Women Dev Deptt • Public Health Engineering

Departmental Progress against Targets of FY 2023-24:

For the Financial Year 2023-24, Finance Department after holding series of meetings with the revenue generating departments, has recorded the progress of collection made by them till the issuance of Revised Estimate at Rs. set target for Provincial revenue amounting to Rs. 44.772 Billion, bifurcated into Tax Receipts Rs. 33.798 Billion and Non-Tax Receipts Rs. 10.974 Billion. The receipt against the PPL Bonus budgeted at Rs. 55.00 billion remained un-achieved by the time of revision of target. The departmental progress against the targets set for FY 2023-24 is provided at Table-4:

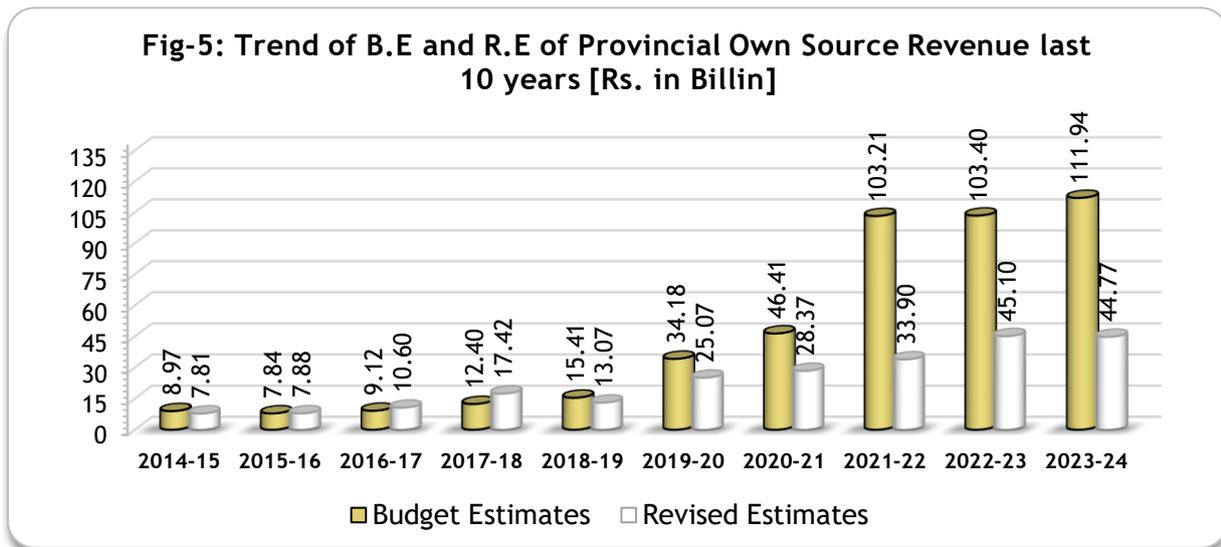
Table-4: Department wise Progress of Receipt Collection

S.No	Departments Code and Description	PKR Million		
		Targets FY 2023-24	Progress / R.E 2023-24	% ach
1	Bc21001-Services and General Administration	173.17	106.19	61%
2	Bc21002-Excise Taxation and Anti-Narcotics	1,682.72	1,778.43	106%
3	Bc21003-Stamps	0.05	0.05	94%
4	Bc21006 - Pension	322.50	0.00	0%
5	Bc21007-Administration of Justice (Voted)	148.43	75.64	51%
6	Bc21008-Balochistan Police	460.78	268.17	58%
7	Bc21009-Balochistan Levies	35.15	31.39	89%
8	Bc21010 - Jails & Detention Places	13.10	15.83	121%
9	Bc21011-Civil Defense	0.32	0.08	26%
10	Bc21013-Cwpp&H Department	74.88	75.36	101%
11	Bc21014-Public Health Engineering	60.39	15.10	25%
12	Bc21016-Collges Higher & Edu: Tech: Education	37.34	36.22	97%
13	Bc21017-Archaeology, Museums & Libraries	2.90	1.40	48%
14	Bc21018-Health Department	205.10	149.52	73%
15	Bc21019-Population Welfare	4.67	0.86	19%
16	Bc21020-Labour & Manpower Deptt	55.04	13.26	24%
17	Bc21021-Sports Recreation & Youth Affairs	8.33	0.63	8%
18	Bc21022-Social Security & Social Welfare	4.60	6.30	137%
19	Bc21024-Religious Affairs Department	3.20	1.47	46%
20	Bc21025-Food	1.43	1.27	89%
21	Bc21026-Agriculture	603.62	148.18	25%
22	Bc21027-Land Revenue	0.18	1.76	958%
23	Bc21028 - Live Stock & Dairy Development	190.70	52.85	28%
24	Bc21029-Forest and Wildlife	280.10	129.90	46%
25	Bc21030-Fisheries	113.34	35.60	31%
26	Bc21031-Cooperatives	0.41	0.06	15%
27	Bc21032-Irrigation Department	182.30	108.98	60%
28	Bc21033-Local Govt. & Rural Development	11.00	33.94	309%
29	Bc21034-Industries	80.73	63.89	79%
30	Bc21035-Stationery & Printing	173.98	17.53	10%
31	Bc21036 - Mineral Resources & Scientific Deptt	9,943.43	7,892.97	79%
32	Bc21038-Prosecution Department	3.26	0.27	8%
33	Bc21039-Transport Department	1,141.43	181.28	16%
34	Bc21041-School Education Department	206.49	176.63	86%
35	Bc21042-Specialized Health Care Deptt	109.00	113.78	104%
36	Bc21043-Culture Services	13.44	7.53	56%
37	Bc21044-Law & Parliamentary Affairs	1.15	0.20	17%
38	Bc21046-Women Development Department	0.89	0.09	10%
39	Bc21047-Balochistan Constabulary	32.33	49.70	154%
40	Bc21049-Energy Department	56,653.22	11.45	0%
41	Bc21050-Information Technology Department	1.31	4.95	378%
42	Bc21051-Environment Control Department	72.67	64.38	89%
43	Bc21052-Provincial Ombudsman	1.99	0.45	23%
44	Bc21053-Chief Minister` Secretariat	0.74	1.07	145%

45	Bc21054-Home and Tribal Affairs	69.20	639.24	924%
46	Bc21055 - Board of Revenue	3,293.37	1,302.77	40%
47	Bc21056-Finance Department	35,435.77	31,129.00	88%
48	Bc21057-Urban Planning & Development Deptt	7.68	2.45	32%
49	Bc21058-Planning & Development Department	20.01	6.34	32%
50	Bc21059-Information Department	0.83	12.66	1529%
51	Bc21060-Inter Provincial Coordination Deptt	0.09	0.00	0%
52	Bc21061-Chief Minister's Inspection Team	0.68	0.73	107%
53	Bc21064-Minorities Affairs Department	0.18	0.18	104%
54	Bc24062-Governor's Secretariat (Charged)	0.59	0.17	30%
55	Bc24063-Provincial Assembly (Charged)	0.84	5.67	675%
Grand Total		111,941.04	44,773.85	40%

Trend of Provincial Own Source Revenue:

With the passage of time, Government of Balochistan like other provinces has made huge efforts in strengthening own source revenue and generating more than that of past years. A comparison of revised provincial receipts against estimated targets for last 10 years is provided in Fig-5:



Targets FY 2024-25:

Govt of Balochistan for the coming financial year has set the following targets according to the achievements and the amendments / proposals made in the Finance Bill 2024:

Tax Type	Target (Rs. in Million)		
	Target 2023-24	Revised 2023-24	Target 2024-25
Provincial Tax Receipts:	37,568.697	33,798.998	47,688.247
Provincial Non-Tax Receipts:	19,372.003	10,974.854	18,801.653
PPL Lease Extension Bonus:	55,000.000	0.00	58,000.000
TOTAL:	111,940.700	44,773.852	124,489.900

Capital Receipts:

The capital receipts of the Balochistan government comprise all receipts credited into Account-I from loans raised or borrowed by the provincial government, as well as receipts from investment withdrawals and recoveries of loans made to provincial authorities, financial institutions, or employees. Foreign assistance makes up the majority of the capital receipts from the past many years. One may define "promoting economic and social development in the developing countries" as the goal and objective of looking for outside or external financial aid. It is sometimes referred to as the "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 given by one country or institution to another (bilaterally) or by many (multilaterally) in the form of cash, products, or technical assistance. Specialized International Financial Institutions and friendly countries provide project loans and grants for specific objectives that fall into any such categories. Detail of the Capital Receipts received by Balochistan government on account of Foreign Loans is provided as below:

S.No	Description	B.E 2023-24	R.E 2023-24	B.E 2024-25
1.	Balochistan Water Resources Development Sector Project (BWRDS) - ADB 3700 Pak	7,250.00	4,575.60	6,975.00
2.	Balochistan Integrated Water Resource Management & Development - IDA 5885 Pak	3,000.00	4,291.02	2,332.44
3.	Balochistan Human Capital & Investment Project (BHCIP)	1,740.00	2,095.29	1,735.38
4.	Gwadar Lasbela Livelihood Support Project - II IDA 2000003417 Pak	2,862.30	279.00	63.05
5.	Balochistan Flood Emergency Assistance	4,350.00	3,627.00	4,185.00
6.	Balochistan Livelihood and Entrepreneurship Project	5,291.00	2,059.02	1,534.50
7.	Emergency Flood Assistance Balochistan (Agriculture component)	-	1,032.02	1,116.00
	Total Receipts (FPA Loan):	25,124.10	17,958.95	17,941.37

There is also another type of Capital Receipt, collected by government of Balochistan that relates to state trading in food commodities by the Food Department which are credited into Account-II (Food Account). Finance Department, GoB had previously granted a loan to food department amounting to Rs. 6.073 Billion for local purchase of wheat from the local growers under Procurement Plan 2023, approved by the Provincial Cabinet. Later on, during the financial year 2023-24, another loan amounting to Rs. 5.00 Billion was also advanced to food department from A/C-I

which was termed to be utilized for procuring wheat to maintain strategic reserves. Moreover, besides A/C-II there is certain different receivable for Finance Deptt counted in Capital Revenue are mentioned in Table-7:

Description	B.E 2023-24	R.E 2023-24	B.E 2024-25
Capital Receipts (A/C-I):	34,733.570	20,472.98	32,118.87
Recoveries of Loan & Advances / Investments	9,609.470	2,514.027	51,677.491
Foreign Project Assistance (Loan)	25,124.100	17,958.951	17,941.374
Capital Receipts (A/C-II):	11,040.000	1,521.096	9,750.628
State Trading - Sale of wheat	11,040.000	1,521.096	9,750.628
Total Capital Receipts:	45,773.570	21,994.08	51,677.491

Chapter-III

Estimate of Expenditure

Budget Estimates of Expenditure FY 2024-25:

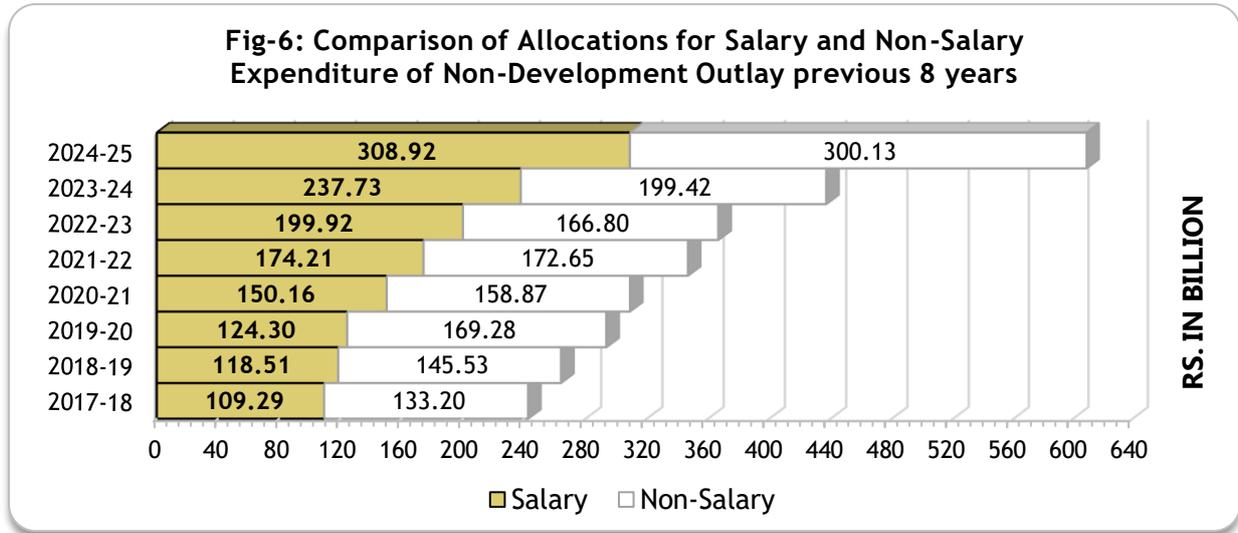
This chapter provides an overview of Balochistan's expenditures for the financial year 2023-24 and also predicts expenditures for the financial year 2024-25. During the previous financial year 2023-24 overall budget outlay revised at Rs. 623.56 Billion against the total allocation of Rs. 750.47 Billion. Further breakup reveals that overall non-development budget revised at Rs. 436.51 Billion without any excess against allocation of Rs. 437.14 Billion; whereas Development Budget revised at Rs. 187.05 Billion against B.E Rs. 313 Billion.

The estimated allocations under non-development budget demand for the FY 2024-25 are pitched at Rs. 609.057 Billion which constitutes Rs. 566.465 for current revenue expenditure and Rs. 31.343 billion for capital expenses of the provincial government including operations of food account. Moreover, the development budget for the FY 2024-25 is set at Rs. 321.148 Billion with the break-up of Rs. 219.561 billion provincial PSDP, Rs. 73.289 Billion, and Rs. 28.298 Billion for projects reflected in Federal PSDP and for foreign aided projects respectively. The details of budget of Balochistan for FY 2023-24, as revised, and budget for upcoming FY 2024-25 are illustrated in the table below:

Table-8: Function wise classification of Non-Development Budget FY 2024-2025

DESCRIPTION:	PKR Billion		
	B.E 2023-24	R.E 2023-24	B.E 2024-25
A. Non-Development Expenditure:	437.14	436.51	609.06
General Public Service	134.52	122.45	160.61
Public Order and Safety Affairs	61.82	73.34	93.12
Economic Affairs	71.79	57.84	101.38
Environment Protection	0.49	0.63	0.91
Housing and Community Amenities	27.55	29.33	49.93
Health	42.81	43.45	57.12
Recreational, Culture and Religion	3.63	4.59	6.01
Education Affairs and Services	88.50	93.40	126.62
Social Protection	6.02	11.48	13.35
B. Development Expenditure:	313.34	187.05	321.14
Public Sector Development Program	229.30	125.97	219.56
Foreign Project Assistance	39.34	30.27	28.29
Federal Funded Projects (outside PSDP)	44.69	30.81	73.28
C. TOTAL BUDGET OUTLAY (A+B)	750.48	623.60	930.21

It has been observed that Salary budget is rising at fast pace and is increasing significantly parallel with non-salary component of non-development budget. Following comparative of Bar chart depicts distribution accordingly at (Fig-6).



Major Object wise Distribution of Budget:

The overall budget has been broadly divided into following major objects which makes it easy to understand the proportion of a particular object in the total budget. Following table (No-9) shows a summary of object wise distribution of expenditure and later explanation of major object wise budgeting and its future forecast.

Table-9: Distribution of Non-Development Expenditure under Major Accounting Objects

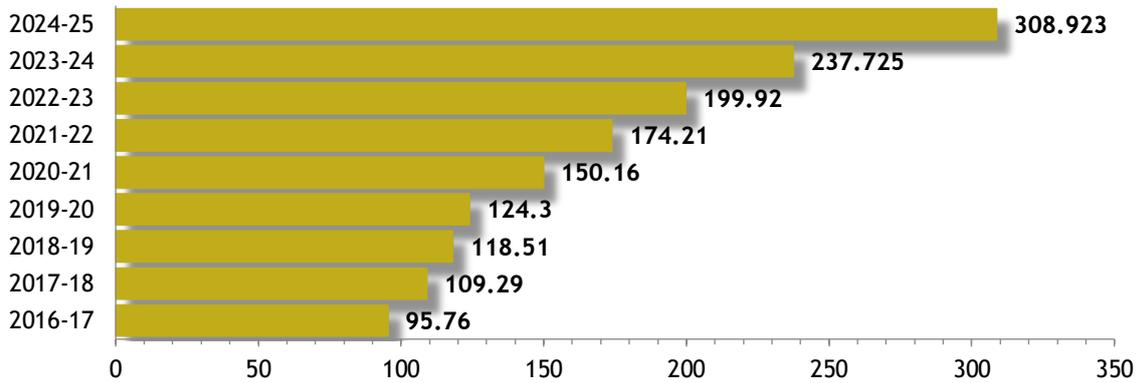
DESCRIPTION:	PKR Billion		
	B.E 2023-24	R.E 2023-24	B.E 2024-25
1. A01-Employees Related Expenses	237.72	225.34	308.92
2. A03-Operating Expenses	31.93	35.32	38.23
3. A04-Employees Retirement Benefits	58.03	71.85	84.80
4. A05-Grants & Subsidies	49.13	57.52	93.07
5. A06-Cash Awards, Entertainment, Scholarships	1.60	3.09	2.63
6. A07-Interest Payment	3.88	5.41	6.41
7. A08-Loans and Advances	5.00	5.00	15.00
8. A09-Purchase of Physical Assets	7.90	8.79	23.07
9. A10-Principal Repayments of Loans	14.67	9.26	17.69
10. A11-Investments	11.15	8.30	13.65
11. A12-Civil Works	0.16	0.76	0.16
12. A13-Repairs and Maintenance	4.75	5.88	5.43
13. State Trading of Wheat (A/C-II) Expenditure:	11.22	436.51	609.06
TOTAL NON-DEVELOPMENT OUTLAY	437.14	225.34	308.92

Taken Table-9 above, a detailed description and yearly comparison of all the major objects of the non-development expenditure is provided in later paragraphs:

(A) Employees related expenditure:

This includes overall expenditure related to sanctioned and working strength of the province in terms of pay & allowances. This accounts for the largest chunk of any object in the non-development budget. For previous financial year 2023-24, funds allocated for employees related expenditure were revised at Rs. 225.340 Billion which accounts for (95 %) of its primary allocation. For coming FY 2024-25, a sum of Rs.308.923 billion has been allocated under this major object. A steady & continuous rise in the salaries budget is shown in figure-7 below:

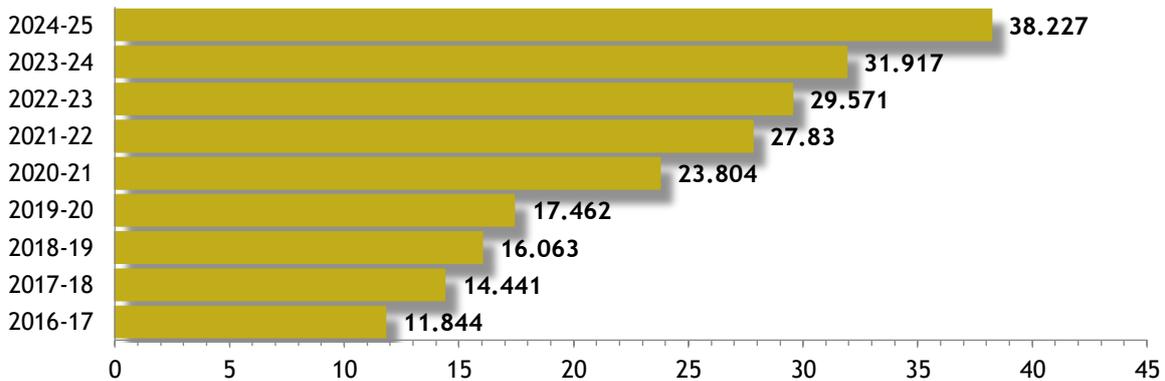
Fig-7: Allocations for Employees related expenditure for last 8 Financial years [Rs. in Billion]



(B) Operating expenditure:

Operating Expenditures refers to all routine recurring & non-recurring expenditures required to run an office. It broadly includes expenditure for building rent, stationary, utilities (PoL, Gas, electricity and telephone charges) and other relevant heads. The operating expenditure for FY 2024-25 accounts for (8.4%) of the total non-development budget with an allocation of Rs. 38.227 Billion, whereas it was revised at Rs. 35.320 (110%) of its budgetary allocation of FY 2023-24. A comparative growth analysis of the funds allocated for Operating Expenditure is shown as under:

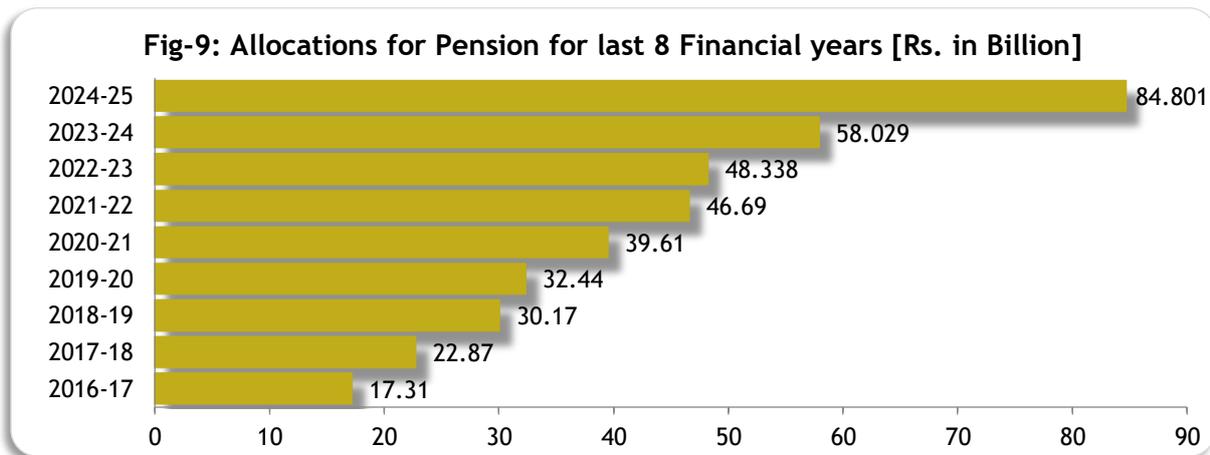
Fig-8: Allocations for Operating Expenditure for last 8 Financial years [Rs. in Billion]



(C) Employee's Retirement Expenditure:

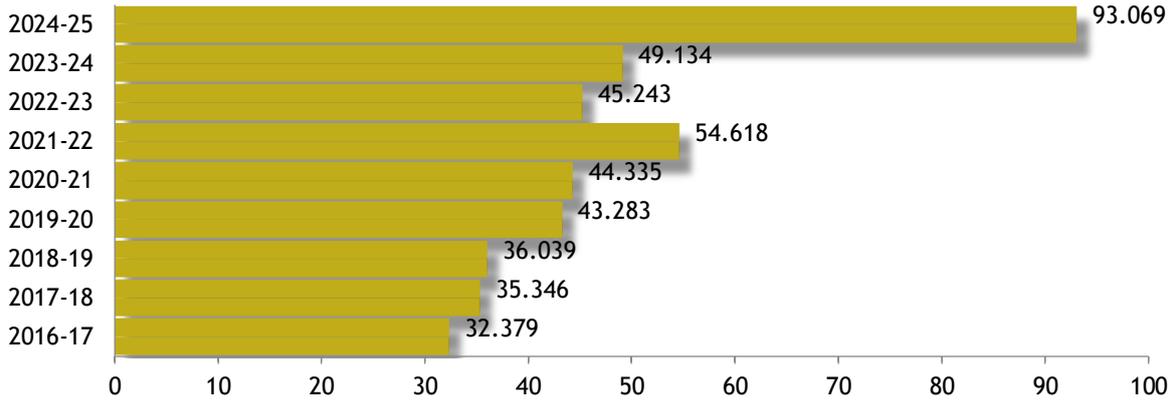
This term refers to expenditures related to employee's pension, and post-retirement payments (i.e. gratuity, commutation, monthly pension and medical allowance). There has been observed a rapid increase in the expenditure related to pension, hence to rid the burden over the Provincial consolidated fund, the government has established pension fund wherein a lumpsum amount is invested on annual basis. During the previous financial year 2023-24, allocation for Pension was revised at Rs. 71.847 against the original allocation of Rs. 58.029 Billion, reporting an excess of Rs. 12.9 Billion by the end of FY 2023-24.

For the current Financial Year, an un-usual rise in terms of monthly pension was observed when Govt of Balochistan, re-instated the increase in the pension of Provincial Pensioners on the analogy of Federal Government making an arrears amounting to Rs 8-9 Billion alone for revision of pension increase to 10% of the running pension, with back-date effect from June 2022 till date. Considering the steady rise in the expenditure of the pensioners every year, Rs. 84.801 Billion has been allocated to meet the post-retirement expenditure which accounts to (13.9%) of the total current allocation. The figure below shows the pension expenditure trend for the past few years showing exorbitant increase of financial year 2024-25:



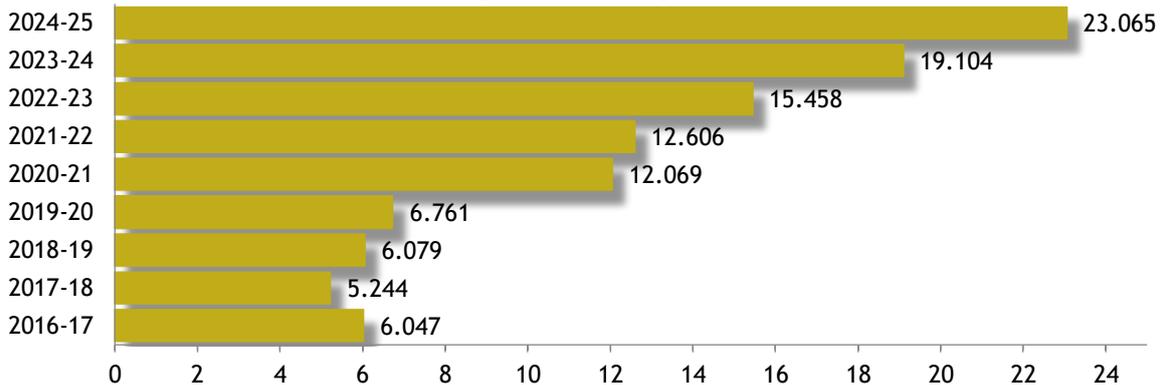
(D) Grants, Subsidies, Write-off Loans:

This term refers to grants provided to Autonomous bodies, Authorities, Local Government, PDMA, BRA, BPPRA and other departments with a view to provide service delivery and simultaneously earn its own revenue for future sustainability. But unfortunately, majority of the organizations/ authorities are depending on Government with rolling-on approach and seek assistance from the provincial consolidated fund to run their routine work. For previous year, there had been detailed scrutiny of the grants and the allocation was revised to Rs. 57.519 billion, however in the coming financial years 2024-25, major allocations for grants in the sector of Local Governance, Higher Education, Health, Natural Calamities and other autonomous bodies had been raised from Rs. 49.143 Billion to Rs. 93.069 Billion in FY 2024-25.

Fig-10: Allocations for Grants for last 8 Financial years [Rs. in Billion]

(E) Purchase of Physical Assets:

Every department purchases / acquires certain type of assets for which lump sum amount is always allocated in every financial year. It relates to the purchase of Building, Vehicle, heavy machinery, I.T Equipment etc. a significant portion of this fund is allocated to purchase of wheat (State Trading) for which billion of rupees are provided during wheat procuring period every year. For FY 2023-24, Rs. 19.104 Billion were allocated for purchase of assets including procurement of wheat, which revised to Rs. 8.795 Billion. For coming financial year 2024-25, Rs. 23.065 Billion (5%) of the Non Development Budget has been allocated, a glimpse of trend of allocations for last 08 years is given as under:

Fig-11: Allocations for Purchase of Assets for last 8 Financial years [Rs. in Billion]

Demand for Grant-wise Budget Allocation:

Article 122 of the Constitution of Islamic Republic of Pakistan 1973 makes it mandatory for the Provincial Government to get the budget estimates approved by the provincial legislation. Subsequently, Article 123 of the Constitution of Islamic Republic of Pakistan requires the authentication of Schedule of Authorized Expenditure. The department wise schedule of estimated expenditure is given in the following table:

Table-10: Department-wise Budget Estimates for FY 2024-25

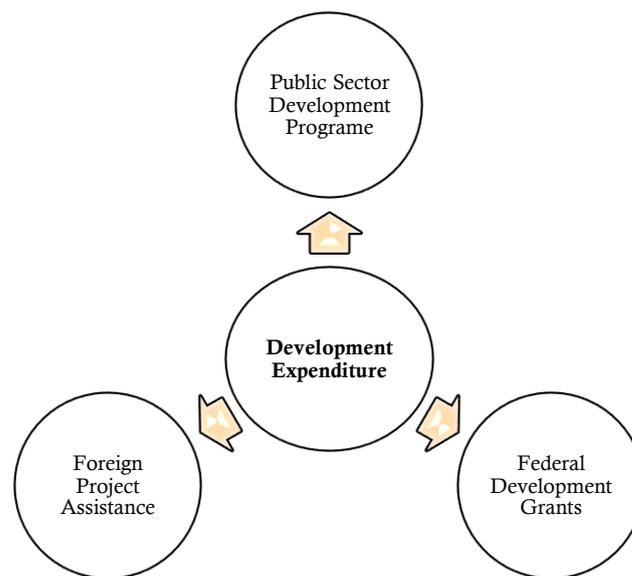
DESCRIPTION:		PKR Million		
		B.E 2023-24	R.E 2023-24	B.E 2024-25
1	BC1300F STATE TRADING (VOTED)	11,219.90	3,201.38	12,472.00
2	BC13048 CAPITAL INVESTMENTS	11,000.00	8,250.00	13,500.00
3	BC1600C PRINCIPAL REPAYMENT OF DEBT	7,964.49	8,756.17	8,652.07
4	BC1600F STATE TRADING (CHARGED)	6,910.33	1,270.00	9,540.70
5	BC21001 SERVICES AND GENERAL ADMINISTRATION	4,110.48	5,586.88	5,804.08
6	BC21002 EXCISE TAXATION AND ANTI NARCOTICS	1,858.77	1,632.72	2,543.90
7	BC21003 STAMPS	54.77	60.30	0.00
8	BC21006 EMPLOYEES RETIREMENT BENEFITS	58,029.19	71,815.19	84,801.14
9	BC21007 ADMINISTRATION OF JUSTICE (VOTED)	3,493.86	5,021.46	4,835.08
10	BC21008 POLICE & BALOCHISTAN CONSTABULARY	24,622.87	29,204.42	51,332.34
11	BC21009 BALOCHISTAN LEVIES	18,340.56	21,803.87	22,713.46
12	BC21010 JAILS & DETENTION PLACES	1,725.11	1,687.61	2,105.11
13	BC21011 CIVIL DEFENCE	190.58	271.38	2,804.76
14	BC21013 CWPP&H DEPARTMENT	13,719.80	12,135.80	17,028.65
15	BC21014 PUBLIC HEALTH ENGINEERING	6,377.14	7,491.98	11,444.13
16	BC21015 B-WASA	2,220.00	3,843.27	0.00
17	BC21016 COLLEGES HIGHER & TECHNICAL EDUCATION	13,639.24	16,460.10	22,816.76
18	BC21017 ARCHAEOLOGY, MUSEUMS, CULTURE & LIBRARIES	504.48	540.44	2,080.98
19	BC21018 HEALTH DEPARTMENT	21,882.10	25,571.11	67,267.57
20	BC21019 POPULATION WELFARE	1,502.94	1,279.01	2,391.53
21	BC21020 LABOUR & MANAPOWER	2,291.93	2,212.33	3,049.22
22	BC21021 SPORTS RECREATION & YOUTH AFFAIRS	1,245.18	1,354.10	1,841.70
23	BC21022 SOCIAL WELFARE & SPECIAL EDUCATION	2,554.28	2,075.03	3,855.34
24	BC21023 PROV: DISASTER MANAG: AUTHORITY (PDMA)	1,982.08	7,915.94	0.00
25	BC21024 RELIGIOUS AFFAIRS DEPARTMENT	914.89	925.64	1,534.87
26	BC21025 FOOD DEPARTMENT	825.29	870.93	1,228.26
27	BC21026 AGRICULTURE & COOPERATIVE	11,873.19	13,272.79	16,515.26
28	BC21027 LAND REVENUE	336.04	367.83	544.49
29	BC21028 LIVE STOCK & DAIRY DEVELOPMENT	5,040.75	5,376.97	8,258.23
30	BC21029 FOREST & WILDLIFE	1,806.92	1,548.51	3,639.80
31	BC21030 FISHERIES DEPARTMENT	1,278.80	1,469.21	1,818.91
32	BC21031 COOPERATIVES	244.66	228.99	0.00
33	BC21032 IRRIGATION	3,630.78	3,999.94	4,790.08
34	BC21033 LOCAL GOVT. & RURAL DEVELOPMENT	18,387.11	17,492.27	37,816.28
35	BC21034 INDUSTRIES	2,157.08	2,355.14	3,705.32
36	BC21035 STATIONERY & PRINTING	114.99	114.98	0.00
37	BC21036 MINERAL RESOURCES (SCIENTIFIC DEPTT)	2,825.04	1,818.07	3,315.16
38	BC21037 LOANS & SUBSIDIES	5,610.00	5,000.00	15,000.00
39	BC21038 PROSECUTION DEPARTMENT	523.50	564.89	1,134.41
40	BC21039 TRANSPORT DEPARTMENT	208.20	424.75	476.09
41	BC21041 SCHOOL EDUCATION DEPARTMENT	65,210.15	67,109.72	92,068.12
42	BC21042 SPECIALIZED HEALTH CARE & MED: EDU: DEPT	29,854.48	27,182.85	0.00
43	BC21043 CULTURE SERVICES	502.36	563.37	0.00

44	BC21044 LAW & PARLIAMENTARY AFFAIRS	819.86	1,037.74	1,352.74
45	BC21046 WOMEN DEVELOPMENT DEPARTMENT	250.35	331.07	426.22
46	BC21047 BALOCHISTAN CONSTABULARY	6,171.99	7,151.85	0.00
47	BC21049 ENERGY DEPARTMENT	6,806.22	7,128.74	15,069.19
48	BC21050 INFORMATION TECHNOLOGY DEPARTMENT	539.93	1,217.93	1,460.07
49	BC21051 ENVIRONMENT CONTROL DEPARTMENT	492.84	627.36	909.65
50	BC21052 PROVINCIAL OMBUDSMAN	375.57	439.34	656.98
51	BC21053 CHIEF MINISTER` SECRETARIAT	818.80	1,347.21	1,020.89
52	BC21054 HOME AND TRIBAL AFFAIRS	3,361.91	3,942.52	4,082.64
53	BC21055 BOARD OF REVENUE & ADMINISTRATION	4,388.72	4,490.60	12,864.33
54	BC21056 FINANCE DEPARTMENT	9,111.27	3,965.62	9,820.78
55	BC21057 URBAN PLANNING & DEVELOPMENT DEPARTMENT	392.45	454.60	546.82
56	BC21058 PLANNING & DEVELOPMENT DEPARTMENT	2,190.69	2,895.92	2,686.60
57	BC21059 INFORMATION DEPARTMENT	716.11	778.36	1,188.56
58	BC21060 INTER PROVINCIAL COORDINATION DEPARTMENT	68.78	79.29	106.97
59	BC21061 CHIEF MINISTER'S INSPECTION TEAM	351.09	406.26	503.85
60	BC21062 GOVERNOR'S SECRETARIAT (VOTED)	63.58	82.78	95.85
61	BC21063 PROVINCIAL ASSEMBLY (VOTED)	294.47	374.86	325.55
62	BC21064 MINORITIES AFFAIRS DEPARTMENT	292.98	357.21	428.73
63	BC21099 MISCELLANEOUS	22,978.00	0.00	278.48
64	BC24007 ADMINISTRATION OF JUSTICE (CHARGED)	1,790.88	1,790.65	1,764.19
65	BC2400A DEBT SERVICING & OTHER OBLIGATIONS	3,678.16	4,636.74	5,908.78
66	BC24062 GOVERNOR'S SECRETARIAT (CHARGED)	292.57	436.58	482.70
67	BC24063 PROVINCIAL ASSEMBLY (CHARGED)	2,111.17	2,413.34	2,351.35
	Grand Total	437,142.67	436,513.95	609,057.76

Chapter-IV

Development Expenditure

This chapter is composed of all the expenditure incurring on development side of miscellaneous sectors. There are three major portions of development budget namely Public Sector Development Programme (PSDP), Federal Development Grants and Foreign Project Assistance (FPA).



For the financial year 2024-25, overall **Rs. 321.148** billion has been allocated for the development sector with further bifurcation into Public Sector Development Programme (PSDP) **Rs. 219.561** billion (68%), Federal Development Grants (FDGs) **Rs. 73.289** billion (23%) and Foreign Project Assistance (FPA) **Rs. 28.298** billion (8%). Detail of all the entities composing development sector of the province is discussed in detail as under:

A. Public Sector Development Program (PSDP):

Development spending is the expenditures dedicated to activities and programs that promote economic development, improve infrastructure, and reduce poverty in a country. The importance of public development spending helps in boosting economic growth by investing in infrastructure, innovation and the productive sectors of the economy. Investing in transport networks, energy infrastructure, telecommunications and water supply systems improves connectivity, reduces production costs and attracts private investment.

An amount of **Rs. 219.561** billion is allocated for the Public Sector Development Program for the coming Financial Year 2024-25. The total number of Schemes in the PSPD is 6,680 consisting of New Schemes 2,704 and ongoing schemes 3,976. For the

Previous Financial Year 2023-24, Budget Estimates of the PSDP was revised at Rs. 125.965 billion without any additional budget on PSDP side. Detail of the schemes and their financial impact for the coming financial year is provided in following table:-

Details of Scheme	Number of Schemes	
	FY 2023-24	FY 2024-25
New Schemes	5,068	2,704
On-going Schemes	4,720	3,976
Total Development Status	9,788	6,680
Growth Rate (B.E to B.E)	- 32%	
Details of Scheme	PKR in BILLION	
	FY 2023-24	FY 2024-25
New Schemes	58.667	80.016
On-going Schemes	170.714	139.544
Total Development Status	229.301	219.561
Growth Rate (B.E to B.E)	- 4 %	

The large amount of throw forward creates fiscal pressure onto governments' performance as more and more will always be needed to complete all the projects. This shrinks the fiscal space available with the province. The PSDP to throw forward ratio has increased over the years. However, during the period between 2018-2024 the overall throw forward to PSDP ratio has reduced from 29.22% in to 26.9% indicating a more vibrant approach of the government towards planning development schemes. The government is further making efforts to reduce the number of new schemes and complete the ongoing ones on a priority basis so that the economic pressure in terms of large throw forward is reduced to minimum.

A. Revised PSDP 2023-24:

The revised development outlay of the government has improved a lot in comparison to the previous years. The utilization of allocated funds on various sectors has marked an upward trend. This depicts that more resources are put in economy for bringing change in the lives of people and sustaining development growth. The PSDP 2022-23 has been revised around Rs.125.965 billion. The Department-wise distribution of the Revised PSDP and the upcoming PSDP is given as follows:

S.No	Departments / Sector	Revised PSDP (PKR Million)
1	AGRICULTURE	5,225.88
2	BALOCHISTAN DEVELOPMENT AUTHORITY	1,705.85
3	BOARD OF REVENUE	179.77
4	COMMUNICATION & WORKS	35,948.93
5	CULTURE, TOURISM & ARCHIVES	618.53
6	ENERGY	4,503.37
7	ENVIRONMENT	140.87

8	EXCISE, TAXATION	246.99
9	FINANCE	0.00
10	FISHIRIES	177.92
11	FOOD	49.27
12	FOREST & WILDLIFE	1,131.09
13	GWADAR DEVELOPMENT AUTHORITY	1,087.61
14	HEALTH	7,860.40
15	HIGHER EDUCATION	6,410.53
16	HOME & TRIBAL AFFAIRS	953.87
17	INDUSTRIES & COMMERCE	537.49
18	INFORMATION	10.00
19	IRRIGATION	12,174.19
20	LABOUR & MANPOWER	197.60
21	LIVESTOCK & DAIRY DEVELOPMENT	1,027.51
22	LOCAL GOVERNMENT & RURAL DEVELOPMENT	5,206.85
23	MINES & MINERALS	464.50
24	MINORITY AFFAIRS	321.75
25	MULTI-DEPARTMENTAL	8,377.90
26	PHYSICAL PLANNING & HOUSING	4,056.66
27	PLANNING & DEVELOPMENT	300.54
28	POPULATION WELFARE	0.00
29	PROVINCIAL DISASTER MANAGEMENT AUTHORITY	300.00
30	PUBLIC HEALTH ENGINEERING	13,254.22
31	RELIGIOUS AFFAIRS & INTER FAITH HARMONY	175.59
32	SCHOOL EDUCATION	3,720.03
33	SCIENCE & INFORMATION TECHNOLOGY	4,434.40
34	SERVICES & GENERAL ADMINISTRATION DEPARTMENT	1,634.45
35	SOCIAL WELFARE	429.17
36	SPORTS	1,737.95
37	URBAN PLANNING & DEVELOPMENT	1,194.53
38	WOMEN DEVELOPEMENT	169.79
TOTAL:		125,965.98

B. Federal Development Grants:

The National Economic Council (NEC) approved National Development Outlay with the aim to resolve of the Government to achieve sustainable growth through skill development, digitization, building knowledge economy, institutional reforms in governance, maintain the momentum of development, improve livelihoods, reversing water scarcity, transforming delivery of social services, and remove regional disparities. The allocation of Federal Development Grants for Balochistan province has been estimated around Rs. billion for the upcoming financial year. Some of the major Federal Development grants are listed below:

S.No	Name of the Scheme	Allocations 2024-25
1	Up- Scaling of Green Pakistan program	500.000
2	Completion of Nigheng Bridge at Rodbun District Kech (Sb)	227.680

3	Const: of Black Top Road from Lehri to Sigsillah from Zain Loti UptoLehri via Thoboo Phase-I (68.2km)	323.260
4	Const: of Black Top Road from Sui to Uch Gas Field from Sui on existing Track of RD-238 via Jani Beri	250.757
5	Const: /Up-Gradation of Durgai-Shabozai (N-70) to Tunsa Sharif Road (N-55) (Gop Share 60% & Gob Share 40%)	800.000
6	Construction of Black Top from Pirkoh to Pathar Nala 20 km, District Dera Bugti	170.534
7	Construction of Black Top from Pirkoh to Peer Sohri Darbar 17 km, District Dera Bugti	136.534
8	Construction of Black Top Road from Duki to Chamalong (105km) with Link Road (55km) (Modified) District Duki	1,500.000
9	Construction Of Black Top Road From Sui To Bijo Qabristan Asreli District Dera Bugti 25 km	179.428
10	Construction of Flyovers at Various Locations of Quetta City to Mitigate Traffic Congestion	1,450.000
11	Construction of Panjgur - Gichak - Awaran Road, District Panjgur / Awaran (SB)	2,000.000
12	Construction of Road from Buleda to Proom 60 km District Kech (SB)	1,500.000
13	Construction of Road from Naag to Gichak 46 km District Panjgur (SB)	500.000
14	Construction of Road from Proom to Chedgi 70 km District Panjgur (SB)	1,000.000
15	Construction of Road From Proom To Jalgai 84.4km District Kech (SB)	1,000.000
16	Construction of Road from Sibi - Talli (25km) and Kohlu - Rakhni (91km)	500.000
17	Development of Ziarat Town, District Ziarat, Balochistan	300.000
18	Establishment of Cadet College Kharan	302.649
19	Gwadar Development Authority (Business Plan) Location: Gwadar Balochistan	1,800.000
20	Gwadar Safe City Project	1,000.000
21	Gwadar Smart Environmental Sanitation System and Landfill Project.	200.000
22	Improvement / Widening & Black Topping of Spera Ragma Road from Khanozai Cross to Loralai, Killa Saif Ullah (50:50)	1,687.653
23	Necessary Facilities of fresh Water Treatment, Water Supply and Distribution, Gwadar Location: Gwadar Balochistan	500.000
24	Reconstruction of Turbat-Mand Road from M-8 till Iranian Border Redeeq (115 KM) (SB)	5,000.000
25	Rehabilitation of Old Town Gwadar (Provision of Missing Facilities) (SB)	230.000
26	Widening/Improvement and Reconstruction of 124Km long Road from Khani Cross to Ziarat (70km) and Ziarat to Sinjavi (64km)	1,000.000
27	Feasibility Study for Metro Bus Route in Quetta	50.000
28	Establishment of Danish School Jia Khan, Sohbatpur (80/20)	800.000
29	Construction of Road from Main Duk Road to	500.000

	Kharshang via Baghaw and Shinlaiz Sinjawi District Ziarat	
30	Black top road from Sui to Kashmore 53Km	1,450.000
31	Feasibility study for construction of border terminal at Pak afghan border badini with B/T road from obshtai to khan dagar main badini road 40Km District killa saifullah	50.000
32	Construction of 100 Small Dams in Balochistan (Package-III 20 Dams)	1,293.310
33	Construction of 200 Dams in Killa Abd, Gulistan and Dobandi Tehsil	294.000
34	Construction of Awaran Dam (SB)	3,000.000
35	Construction of Gish Kaur Storage Dam, Kach (SB)	2,000.000
36	Construction of Mara Tangi Dam District Loralai (Fed:1477.427 M+ Prov: 492.476)	100.000
37	Construction of Panjgur Storage Dam (SB)	3,500.000
38	Construction of Sari Kalah Delay Action Dam in U/C Raskoh District Kharan	61.000
39	Construction of Shehzanik Dam, in District (Gwadar) (SB)	750.000
40	Construction of Sunni Gar Dam (SB)	1,500.000
41	Construction of Winder Dam, District Lasbela	2,150.000
42	Construction of Hekanog Delay Action Dam (SB)	178.000
43	Construction of Topak Dam (SB) (Prov. Share= 84.846)	448.877
44	Construction of Maserag Delay Action Dam (SB)	253.500
45	Detailed Engineering Design, Preparation of Tender Documents & PC-I of Hingol Dam	246.372
46	Garuk Storage Dam District Kharan [Cost Rs.10511.186 m]	2,000.000
47	Mapping of All Water Resources in Southern Balochistan (SB)	228.093
48	Umbrella PC-II for Feasibility Study and Detailed Design of eight Dam in Balochistan (Pilar, Sukha Kaur, Kosh, Korgaz, Khud Bela, Soolar Kaur, Mula River, Kolcahi, Khawaja Manjhira Mewand, Barkhan) (SB)	200.000
49	Construction of 100 Dams in District Areas/ Districts of Balochistan (Package-IV)	2,000.000
50	Construction of 05 Nos. of Dams in District Loralai	100.000
51	Construction of Dinar Dam Killa Abdullah	182.856
52	Construction of Small Dams in Districts Ziarat	1,047.412
53	Construction of Dam at Roshanabad Kalat	250.000
54	Remodeling of Pat Feeder Canal System in Balochistan	10,000.000

C. Foreign Project Assistance:

Apart from provincial and national resources, the Government of Balochistan seeks Foreign Assistance for the socio-economic uplift of the provincial economy. The Foreign-funded projects play a significant role in development of the province that often faces resource constraints and limited financial capacity to undertake large-scale development projects independently. These funds can bridge investment gap,

stimulate economic growth, and address critical development needs that might otherwise be unattainable due to budgetary limitations.

The foreign funded projects in Balochistan are being implemented in various sectors such as Irrigation, Agriculture, Livestock, Forest, Watershed Management and others. Such funding is received through grants and loans from various donor agencies. In some cases, Government of Balochistan shares the cost as a counterpart funding. In 2023-24 the quantum of foreign funded projects remained at PKR 17.958 billion. The Government of Balochistan contributed an ample amount to ensure the projects move forward. For the upcoming year the quantum of Foreign Project Assistance is estimated at PKR 30.27 billion. The receipts under FPA into the GoB accounts are expected to remain at PKR. 28.863 billion and other grants will be disbursed to various projects directly through donor agencies. Following is the list of some of the foreign funded projects (loan and grant financing) for 2024-2025.

Table-11: FPA Loans estimated for FY 2024-25

S.No	Description	B.E 2023-24	R.E 2023-24	B.E 2024-25
1.	Balochistan Water Resources Development Sector Project (BWRDS) - ADB 3700 Pak	7,250.00	4,575.60	6,975.00
2.	Balochistan Integrated Water Resource Management & Development - IDA 5885 Pak	3,000.00	4,291.02	2,332.44
3.	Balochistan Human Capital & Investment Project (BHCIP)	1,740.00	2,095.29	1,735.38
4.	Gwadar Lasbela Livelihood Support Project - II IDA 2000003417 Pak	2,862.30	279.00	63.05
5.	Balochistan Flood Emergency Assistance	4,350.00	3,627.00	4,185.00
6.	Balochistan Livelihood and Entrepreneurship Project	5,291.00	2,059.02	1,534.50
7.	Emergency Flood Assistance Balochistan (Agriculture component)	-	1,032.02	1,116.00
	Total Receipts (FPA Loan):	25,124.10	17,958.95	17,941.37

Chapter-V

PUBLIC ACCOUNT

Article 118 of the Constitution of Islamic Republic of Pakistan 1973 differentiates between the provincial consolidated fund and Public Account stating that,

“All the Revenue received by the Provincial government; all the loan raised by the government and all the money received by it in repayment of any loan shall form part of a Consolidated Fund, to be known as **Provincial Consolidated Fund**” and

“All other moneys received, (a) by or on behalf of the Provincial Government, or (b) received by or deposited with the high court of any other court established under the authority of the province shall be credited to **Public Account** of the province”.

Public Account consists of Trust, Special Deposits, Security Funds, Bid Securities, and Contributory Funds etc. This may include but not limited to Savings bank account, National Deposit Accounts, Revenue Deposits, Court Deposits and Personal Deposits.

Summary of Public Account:

Following are the Public Account consists of Trust, Special Deposits, Security Funds, Bid Securities, and Contributory Funds etc. This may include but not limited to Savings bank account, National Deposit Accounts, Revenue Deposits, Court Deposits and Personal Deposits. Following are the major objects used for recording priority funds and liabilities for Public Account with the actual accounts recorded for the financial year 2022-23:

Table-12: Summary of Public Accounts - (G) Liabilities

DESCRIPTION:	Actual July 2022 to June 2023 (PKR Million)		
	RECEIPT	PAYMENT	NET
(A) G01 - Current Liabilities	828,191.69	828,173.75	17.94
(B) G05 - Control Accounts:	232,217.93	232,480.43	(262.51)
(C) G06 - Trust Fund Account	17,864.89	12,503.68	5,361.22
(D) G10 -Trust Account (Oth:)	3,183.65	1,265.57	1,918.08
(E) G11 - Special Deposit	11,458.33	8,992.24	2,466.09
(F) G12 - Special Deposit (Funds)	11,568.81	11,704.63	(135.82)
Net of Public Account:	1,104,485.29	1,095,120.30	9,364.99

Major Object-wise detail of Public Account:

A. Current Liabilities (G01)

Table-13: Net of Public Accounts under the Object of Current Liabilities

DESCRIPTION:		Actual July 2022 to June 2023 (PKR Million)		
		RECEIPT	PAYMENT	NET
G01132	Cheque Payment Account (Non-Food Account) SBP	164,369.11	164,651.56	-282.46
G01147	Cheque Payment Clearing Account	183,472.88	183,573.53	-100.64
G01191	Assignment Accounts Cheques	30,475.08	30,429.31	45.77
G01194	Works Cheques	84,954.55	84,464.22	490.33
G01196	Foreign Aid Assignment	11,318.80	11,319.23	-0.43
G01201	Outstanding Commitments	353,601.27	353,735.91	-134.64
TOTAL:		828,191.69	828,173.75	17.94

B. Control Accounts (G05)

Table-14: Net of Public Accounts under the Object of Control Accounts

DESCRIPTION:		Actual July 2022 to June 2023 (PKR Million)		
		RECEIPT	PAYMENT	NET
G05105	Wages Clearing Account	228,205.74	228,162.61	43.13
G05107	Adjusting Account Between Federal and Provincial Govt:	0.22	0.22	0.00
G05110	State Bank Suspense	3,568.31	3,568.31	0.00
G05125	Inter Provincial Set	9.29	8.77	0.51
G05126	Inter Provincial Set	23.15	23.15	0.00
G05127	Inter Provincial Set	1.73	1.48	0.25
G05128	Inter Provincial Set	11.08	44.07	-33.00
G05134	Settlement B/W F&P	398.42	671.83	-273.41
Total		232,217.93	232,480.43	-262.51

C. Trust Fund Account (G06)

Table-15: Net of Public Accounts under the Object of Trust Fund Account

DESCRIPTION:		Actual July 2022 to June 2023 (PKR Million)		
		RECEIPT	PAYMENT	NET
G06103	General Provident Funds (Civil)	10,553.80	6,050.86	4,502.94
G06214	Provincial Govt: Employees Benevolent Fund	4,917.98	4,388.32	529.66
G06308	Staff Welfare Fund Balochistan Police	62.92	62.85	0.07
G06320	Balochistan Levies Fund	229.12	63.88	165.24
G06408	Provincial Govt: Employees Group Insur: Fund	2,101.07	1,937.76	163.31
Total		17,864.89	12,503.68	5,361.22

D. Trust Fund Others (G10)

Table-16: Net of Public Accounts under the Object of Trust Fund (Others) Account				
DESCRIPTION:		Actual July 2022 to June 2023 (PKR Million)		
		RECEIPT	PAYMENT	NET
G10107	Deposits of Department of Mineral Development	36.37	0.15	36.22
G10113	Public Works / Pakistan PWD Deposits	1,639.28	499.77	1,139.50
G10304	Zakat Collection Account	1,508.00	765.65	742.35
Total		0.02	0.01	0.01

E. Special Deposits - Investment Account (G11)

Table-17 Net of Public Accounts under the Object of Special Deposit (Investments)				
DESCRIPTION:		Actual July 2022 to June 2023 (Rs. Million)		
		RECEIPT	PAYMENT	NET
G11216	Civil and Criminal Court Deposits	575.20	524.60	50.60
G11238	Security Deposits of Supply Cell	436.85	395.45	41.40
G11290	Securities Deposits from Contractor / Suppliers	10,446.28	8,072.20	2,374.08
Total		11,458.33	8,992.24	2,466.09

F. Special Deposits - Funds (G12)

Table-18 Net of Public Accounts under the Object of Special Deposit (Funds)				
DESCRIPTION:		Actual July 2022 to June 2023 (Rs. Million)		
		RECEIPT	PAYMENT	NET
G12152	Balochistan Flood Relief	346.72	323.60	23.12
G12166	PM Relief Fund for T	408.49	407.73	0.77
G12224	Balochistan Police Foundation Fund	6.27	6.24	0.04
G12713	Income Tax Deduction from Salaries	2,978.95	2,990.83	-11.88
G12714	Income Tax Deduction from Contractor	7,154.79	7,256.55	-101.76
G12777	Sales Tax	673.58	719.69	-46.10
Total		11,568.81	11,704.63	-135.82

Chapter-VI

Funds and Investments

Planning through investments protects the majority of people from future unpredictability. Within the realm of finance, an investment is a financial asset that is bought with the expectation that it will either increase in value and be sold for a higher price, or it will yield income in the future. What sets established, emerging, and impoverished nations apart is mostly determined by investment. Through the establishment of funds, the government of Balochistan has established various investments in order to increase its revenue through capital gains and secure some savings to cover future expenditures.

In order to support the government going forward, the Finance Department has been investing cash annually since 2014-2015. Despite the obstacles of rising development and non-development expenses, this action has been taken. Pension, group insurance, general provident, Awami endowment, and education endowment funds were the initial recipients/sectors of the funds; but, over the time, the investment expended and every year, a generous part of budget is allocated for funds.

Revised Estimate FY 2023-24:

Reviewing the Budget of FY 2023-24, a total sum of Rs. 11.00 Billion were allocated for miscellaneous funds, out of which only Rs. 8.250 Billion could be invested. One of the funds which could not be invested in the FY 2023-24 namely PPHI Operational Fund and PPHI Pension Support Fund have been re-allocated in the Budget of next financial year 2024-25 amounting to Rs. 350 million each. A glimpse of Revised Budget for Investment is provided as under:

Description:	B.E 2023-24	R.E 2023-24
Balochistan Education Endowment Fund	2,000.00	2,000.00
Balochistan Pension Fund	2,000.00	2,000.00
Balochistan Awami Endowment Fund	1,000.00	1,000.00
Food Security Revolving Fund	1,000.00	1,000.00
Balochistan Lawyers Welfare endowment Fund	250.00	250.00
Balochistan Skill Development Fund	2,000.00	0.00
PPHI Operational Support Fund	375.00	0.00
PPHI Pension Support Fund	375.00	0.00
Balochistan out of School Children Support Fund	2,000.00	2,000.00
Total:	11,000.00	8,250.00

Budget Estimate FY 2024-25:

For the coming financial year 2024-25, Government of Balochistan has proposed an investment of Rs. 13.500 Billion, allocated to funds already established as well as (05) newly established funds namely:

- Balochistan Public Private Partnership Authority Operational Support Fund
- Balochistan Public Private Partnership Unit (Viability Gap Fund)
- Provincial Government Employees Group Insurance Fund - Operational
- LIEDA Employees Pension Support Fund
- Endowment Fund For Shaheed Ayub Buledi Higher Secondary School

Reviewing the Budget of FY 2023-24, a total sum of Rs. 11.00 Billion were allocated for miscellaneous funds, out of which only Rs. 8.250 Billion could be invested. One of the funds which could not be invested in the FY 2023-24 namely PPHI Operational Fund and PPHI Pension Support Fund have been re-allocated in the Budget of next financial year 2024-25 amounting to Rs. 350 million each. The detail of funds to be invested for next financial year are depicted in the table below:

Description:	B.E 2024-25
Balochistan Education Endowment Fund.	2,000.00
Balochistan Pension Fund	4,000.00
Food Security Revolving Fund	1,000.00
People's Primary Healthcare Initiative (PPHI) Operational Support	375.00
People's Primary Healthcare Initiative (PPHI) Pension Support Fund	375.00
Balochistan PPP Operational Support Unit	500.00
Balochistan PPP Unit (VIABILITY GAP FUND)	2,000.00
Provincial Government Employees Group Insurance Fund - Operational	2,500.00
LIEDA Employees Pension Support Fund	250.00
Endowment Fund for Shaheed Ayub Buledi Higher Secondary School	500.00
Total:	13,500.00