Geographic Spread of Resources:
An Analysis of Development Budget of the Sindh, 2018-19
Geographic Spread of Resources: An Analysis of Development Budget of the Sindh, 2018-19
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Executive Summary

May and June are the months when government presents budget estimates in the assemblies. The members of the assembly discuss these estimates and give approval. The implementation of the approved budget starts from 1st of July. By February/March during the same fiscal year another exercise for revision of budget estimates takes place.

Revised Estimates are mid-year review of expenditure, considering the expenditure for the rest of the year, and new services. Revised Estimates are not voted by the Parliament until by the end of the year. Revised estimates can be prepared under any one of the following circumstances: When the original approved estimate is likely to exceed (or decreased) or if there is an unforeseen natural disaster, drought, war etc. and the state finds it necessary to divert the funds to address the immediate needs of the citizens or when the government feels that a scheme originally not conceived is necessary for the welfare of the citizens and should be initiated mid-year. Art 124 gives the constitutional cover for this mid-year diversion. In Pakistan, the funds are diverted for other reasons too. This study discovers that there are hundreds of development schemes that appears in budget estimates but are abandoned mid-year and hundreds of new schemes are started without sharing information with the citizens or legislators.

The development budget is divided into two parts: Revenue Development Budget and Capital Development Budget. When comparing budget estimates with revised estimates, there is a big difference between them. Revised estimates reduced to almost half of the basic estimates.

The revenue development budget decreases from 41.5 billion in budget estimates to 8.7 billion in revised estimates. The budget estimates for capital development budget are PKR 240.5 billion in budget estimates which are reduced to PKR 135.5 billion in revised estimates. The overall reduction in the total development budget is about 51 percent that is really alarming. This clearly indicates lack of serious planning towards budget making process.

This study also makes a comparison of total development budget with the population of the districts. There are some districts with proportional share of budget allocation more than their population. For example, District Tharparkar gets 5 percent share in the total development budget whereas its population percentage in Sindh is about 3 percent only. Surprisingly 36 percent of the development budget has been allocated to the projects with no specific district. The worst affected are the districts of Karachi with highest portions of population in Sindh province but got least share in development budget of the province.

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1 Supplementary and excess grant

124. If in respect of any financial year it is found—
(a) that the amount authorized to be expended for a particular service for the current financial year is insufficient, or that a need has arisen for expenditure upon some new service not included in the Annual Budget Statement for that year; or
(b) that any money has been spent on any service during a financial year in excess of the amount granted for that service for that year;
the Provincial Government shall have power to authorize expenditure from the Provincial Consolidated Fund, whether the expenditure is charged by the Constitution upon that Fund or not, and shall cause to be laid before the Provincial Assembly a Supplementary Budget Statement or, as the case may be, an Excess Budget Statement, setting out the amount of that expenditure, and the provisions of Articles 120 to 123 shall apply to those statements as they apply to the Annual Budget Statement.
Rationale of this Study

Every year federal and provincial governments in Pakistan undergo a gigantic months-long budget making exercise. The respective finance departments at provincial level and finance ministry at federal level is the focal point for this non-participative and highly secretive exercise. Once budget is prepared, it is presented in the assembly by government usually by the end of May/start of June each year, undergoes a shallow and insufficient discussion in assemblies and passed post-haste.

There are three important observations about the approved budget. The approved demands for grants is a porous document. New development schemes keep on entering throughout the year and the provision for these revisions are traced in Art 124 of the constitution. In the later part of the fiscal year, usually by March 15, finance department completes another exercise with the help of line departments to revise the budget estimates, hence the term revised estimates. Looking through the lens of budget transparency, most the revised estimates are deviation from the initial development plan discussed and approved by peoples’ representatives. The economic managers have the liberty to abandon any scheme mid-year and conceive a new scheme which was not the part of the initial annual development plan. The budget keeps on modifying and changing throughout the year without the knowledge of legislators and citizens. All these changes are then enclosed in a document, called supplementary budget, and government gets it approved from the assembly along with the next year budget. As at this point of time, much of the media and citizens’ focus is on next year’s budget, the supplementary budget gets approved by the assembly without much ado and does not make headlines.

Second, the general observation is that there is too much difference between the overall volume of budget estimates and revised estimates. The overall volume of the budget is a function of collected revenue and realized foreign commitments and the government adjusts it according to the available resources. But the budget of individual department changes, sometimes so drastically, that it can render the initial budget making exercise useless and wastage of time and resources. As noted, budget is a porous document, the development schemes keep on permeating and leaving at the will of financial managers. When budget estimates of individual departments and development schemes are compared with revised estimates, there are clear deviations. This study will highlight these deviations and will advocate for the need of budget reforms to arrest this trend.

Finally, due to non-implementation of any resource sharing formula between province and districts, provincial government now manages the development planning for the districts. As development schemes are listed under the departments in the budget document, it is difficult for citizens to segregate the district data to know about the development schemes of their districts. This is partly due to the reason that demand for grants, which is a huge document, is not shared with the citizens in a user-friendly format (for example MS excel) and in its current form it required lot of effort and resources to segregate the district data to develop district development profile. This study will also try to plug this gap.
Methodology

Background

The general belief about provincial budget is that it is concentrated in few metropolitans and most of the periphery districts are always short of quality development schemes; both in term of numbers and fiscal allocations.

There is a dearth of literature on quantitative budget analysis in Pakistan that keep track of the geographic spread of resources. Most of the budget analyses are focused at federal level and that too on Budget Estimates. The revised estimates are usually more accurate data for analysis, but this data is not available before the end of the fiscal year; hence is often overlooked by researchers. This study is being conducted to have an in-depth analysis of development Budget of Sindh for the year 2018-19 and will provide answer to the following question:

1. What is the geographic spread of development budget allocation in districts of the Sindh (Both revenue and Capital)?
2. What is the departmental spread of Budget estimates and how this trend is changed in Revised Estimates?
3. Which Districts are major losers and gainer in Revised Estimates exercise?
4. Which Departments are mostly affected by the change in revised estimates?

Activities

1. Compilation of District Wise and Department wise data of Development Budget (Revenue and Capital)
2. Analysis for district allocation of Budget Estimates and Revised Estimates and their comparison
3. Analysis for Departmental allocation of Budget Estimates and Revised Estimates and their comparison
4. Major quantitative Results presented in tabular and graphical form for easy readability
5. Recommendations

Methodology

This is a pioneer work in Pakistan, and not much referenced is available in regional or national literature to base our methodology. The methodology adopted here will keep on improving with increasing experience to handle such studies and with constructive feedback from researchers, budget advocates and other stakeholders.

The following steps are devised to implement the methodology

1. All the development schemes (both Revenue Development and Capital Development) are copied on excel sheets along with the figures of budget estimates and revised estimates for the year 2018-19 using he development budget books Vol. 1 and Vol. 2. Combined, there are well over 11000 such development schemes in two volumes of development budget.
2. There are quite a few schemes which are vague in term of district allocation and beneficiary district is not mentioned. Such projects are placed under “District Not Assigned” category.
3. Many schemes transcend district boundaries. Most of such cases are found in schemes for construction of roads or irrigation department. For such cases, the total allocation is divided

https://finance.punjab.gov.pk/annual_budget
in number of the beneficiary districts for that scheme equally. For example (LN15163601) Construction of Pumping Station along Mado Distry RD-6 for supplement Mado Distry and leading Channels from Ghar Main Drain to Mado Distry and Construction of Pumping Station, is spread over 2 districts Dadu and Kambar Shahdadkot, so the allocated amount is divided equally between the two districts.

4. Similarly, there are schemes which are implemented in different districts under one umbrella scheme. For example under Construction of 8 Office Buildings (KQ15160369) for OFWM Staff. (Badin, Mirpurkhas, Sanghar, Shaheed Benazirabad, Sukkur, Khairpur, Shikarpur, Dadu, Ghotki, Kashmore & Jamshoro). In this case the total allocation of PKR 21,541,000 is equally divided among the eight districts (i.e. PKR 2,692,625). In this way, this scheme will appear eight time in our entries as against one scheme in budget books of the government. The accumulative effect in term of allocation will, however, remain same.

5. For the above two cases, we understand that final allocations to the beneficiary districts may not be arithmetically equal but in the absence of any other evidence, this is the best possible solution. This, however, lead us to an important advocacy agenda for budget transparency.

Advocacy Agenda1: The transparency of the budget documents merits that each allocation should be made in a clear, concise, and transparent manner. The department and geographic location of the project should be clearly mentioned and allocation to the lowest level of expenditure, using proper object codes, should be given in the budget document.

Once this is done, six working sheets of budget allocation are developed. These sheets are as follow:

1. Revenue Development Budget Summary (Department wise)
2. Revenue Development Budget Summary (District wise)
3. Capital Development Budget Summary (Department wise)
4. Capital Development Budget Summary (District wise)
5. Total Development Budget Summary (Department Wise)
6. Total Development Budget Summary and its Comparison with District Population (District Wise)

Why District Development Budget Sheets are Needed?

The devolution in Pakistan has traversed a bumpy path where clear principles of delegation of financial resources could not be made and implemented. The provinces have always complained about not getting their full share from the federal government. The echoes of decreasing the size of provincial share is already in air at the time of constitution of 10th NFC Award. In the ToRs set out for the said award, provinces have been asked to share the burden of repayment of debt, rationalization of subsidies given by the federal and provincial governments and mechanism for sharing losses between the federal and the provincial governments for running the state-owned enterprises. The provinces on the other hand has failed to formulate and implement Provincial Finance Commission (PFC) and the resources are not transferred to the district as was perceived at the time of 18th amendment to the constitution of Pakistan. The devolution funnel is blocked to the extent that district development portfolio ceased to exist after 2010. The provinces are vehemently demanding their due share from the centre in the name of devolution but have shown reluctance to further devolve these resources and share them with the districts and have instead grabbed and controlled the district development budget.
As the provincial budget allocations are made to department and no separate district wise data or district development plan is available, it is important that district profile of the development budget is prepared to know the major beneficiaries’ districts of the development budget in the province. The provincial budget is not published/uploaded in user friendly format; it is an uphill task to segregate development project based on district.

Advocacy Agenda 2: The budget documents should be made available to the citizens in user friendly format (excel worksheets) so that the data can be sorted and analyzed by the citizens in different ways.
Revenue Development Budget

The Budget Estimates (BE) for revenue development budget for the year 2018-19 are PKR 40.22 billion. The Revised Estimates (RE) are decreased by 31.8 million (79.26%) and are budgeted at PKR 8.34 billion. The number of provincial schemes that got allocations in BE are 764 which are reduced to 489 in R.E. which implies that average allocation per scheme decreased from PKR 58 million to PKR 18 million.

Following table summarizes the BE and RE of provincial departments and calculates the difference between two allocations.

**Comparison of BE and RE of Departments of Sindh, Revenue Development Budget, 2018-19**

Table 1: A comparison of Budget estimates and Revised estimates of departments of the Sindh, Revenue Development Budget, 2018-19

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<td>61,150,000</td>
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<td>3</td>
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<tr>
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<td>Technical Education</td>
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<td>-60.26%</td>
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<tr>
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<td>-99.69%</td>
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<tr>
<td>41</td>
<td>Women Development</td>
<td>10</td>
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<tr>
<td>42</td>
<td>Works &amp; Services</td>
<td>4</td>
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<td>-11,383,200</td>
<td>-93.69%</td>
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<tr>
<td>43</td>
<td>Miscellaneous</td>
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<td>44</td>
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<td>45</td>
<td>Sindh Revenue Board</td>
<td>1</td>
<td>99,000,000</td>
<td>99,000,000</td>
<td>-99,000,000</td>
<td>-100.00%</td>
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<td>46</td>
<td>Cooperative</td>
<td>1</td>
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<td>-100.00%</td>
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<td>47</td>
<td>Information Technology</td>
<td>17</td>
<td>500,000,000</td>
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<td>-66.13%</td>
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<tr>
<td>48</td>
<td>Provincial Ombudsman</td>
<td>764</td>
<td>41,485,384,000</td>
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<td>-32,789,711,000</td>
<td>-79.04%</td>
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There is a huge difference between total B.E. and R.E. and there is a lot of shuffling and uprooting within departmental allocation too. Seven new schemes amounting to PKR 139,062,000 have been introduced in R.E. whereas huge amount and projects from other departments have been abandoned.

Same is case with District ADPs where there was no planned scheme in B.E but 160 schemes with the allocation of PKR 265,343,000 were inducted in R.E.

Some of the departments that suffered heavily in revised estimates are Finance (where allocation was reduced by 99.92%), Transport (99.69%), Women Development (97.27%), Industries (94.28%), Services GAD & Coordination (82.28%), Agriculture (72.42%) Education (82.06%), Environment (91.88%), Livestock & Fisheries (82.49%), Industries (92.28%), Irrigation (74.04%), Grants to Universities (84.24%), and Health Services (55.35%).

Total number of projects was reduced from 764 in Budget Estimates to 489 in revised estimates. Here the most striking are the number of schemes in School Education in Budget Estimates and Revised Estimates. In budget estimates, the number of schemes is 194 with a total allocation of PKR 5,597,810,000. This allocation is decreased to PKR 1,004,200,000 and number of projects is reduced to mere 40 with average size of the scheme around PKR 25,105,000.
**Revenue Development Budget B.E. 2018-19**

**Major Share of the Pie**

- **Transport**: 16%
- **Agriculture**: 13%
- **Education**: 14%
- **Finance**: 11%
- **Health Services**: 17%
- **Livestock & Fisheries**: 6%
- **Local Government**: 9%
- **Planning & Development**: 8%
- **Special Initiatives**: 6%

Revenue Development Budget-District Wise

Study of revenue development budget by district also makes an interesting reading.
### Comparison of Budget Estimates and Revised Estimates of Districts of the Sindh, Revenue Development Budget, 2018-19

Table 3: Comparison of Budget estimates and Revised estimates of districts of the Sindh, Revenue Development Budget, 2018-19

<table>
<thead>
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<td>Badin</td>
<td>4</td>
<td>20,821,000</td>
<td>5,205,250</td>
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<td>2,607,900</td>
<td>869,300</td>
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<tr>
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<td>Central Karachi</td>
<td>2</td>
<td>3,237,500</td>
<td>1,618,750</td>
<td></td>
<td></td>
<td></td>
<td>-3,237,500</td>
<td>-100%</td>
</tr>
<tr>
<td>3</td>
<td>Dadu</td>
<td>8</td>
<td>66,406,000</td>
<td>8,300,750</td>
<td>5</td>
<td>54,698,000</td>
<td>10,939,600</td>
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<td>1,150,000</td>
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<td></td>
<td>-1,150,000</td>
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<td>5</td>
<td>Ghotki</td>
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<td>11,716,333</td>
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<td>1,149,500</td>
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<td>-97%</td>
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<td>Hyderabad</td>
<td>22</td>
<td>365,044,000</td>
<td>16,592,909</td>
<td>29</td>
<td>71,926,200</td>
<td>2,480,214</td>
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<td>Jacobabad</td>
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<td>13,311,450</td>
<td>4,437,150</td>
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<td>-78%</td>
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<td>Jamshoro</td>
<td>12</td>
<td>455,999,000</td>
<td>37,999,917</td>
<td>15</td>
<td>29,739,000</td>
<td>1,982,600</td>
<td>-426,260,000</td>
<td>-93%</td>
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<td>9</td>
<td>Kambar Shahdadkot</td>
<td>2</td>
<td>32,816,000</td>
<td>16,408,000</td>
<td>1</td>
<td>245,000</td>
<td>245,000</td>
<td>-32,571,000</td>
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<tr>
<td>10</td>
<td>Karachi</td>
<td>94</td>
<td>8,993,639,000</td>
<td>95,677,011</td>
<td>55</td>
<td>1,005,204,483</td>
<td>18,276,445</td>
<td>-7,988,434,517</td>
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<td>11</td>
<td>Kashmore</td>
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<td>119,701,000</td>
<td>23,940,200</td>
<td>1</td>
<td>4,666,510</td>
<td>4,666,510</td>
<td>-115,034,490</td>
<td>-96%</td>
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<tr>
<td>12</td>
<td>Khairpur</td>
<td>29</td>
<td>493,049,000</td>
<td>17,001,690</td>
<td>28</td>
<td>150,123,000</td>
<td>5,361,536</td>
<td>-342,926,000</td>
<td>-70%</td>
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</table>
### Geographic Spread of Resources: An Analysis of Development Budget of the Sindh, 2018-19

<table>
<thead>
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<td>721,219,000</td>
<td>34,343,762</td>
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<td>163,925,356</td>
<td>9,106,964</td>
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<td>1,381,400</td>
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<td>4,050,000</td>
<td>810,000</td>
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<td>Malir</td>
<td>3</td>
<td>3,272,000</td>
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<td>926,000</td>
<td>926,000</td>
<td>-2,346,000</td>
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<td>840,000</td>
<td>9</td>
<td>1,213,500</td>
<td>134,833</td>
<td>373,500</td>
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<td>Sanghar</td>
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<td>-46,109,000</td>
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<td>7,238,000</td>
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<td>Sujawal</td>
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<td>23</td>
<td>Sukkur</td>
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<td>492,228,000</td>
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<td>85,147,000</td>
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<td>3,352,470</td>
<td>838,118</td>
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<td>Tando Mohammad Khan</td>
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<td>27,172,000</td>
<td>5,434,400</td>
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<td>20,517,000</td>
<td>10,258,500</td>
<td>-6,655,000</td>
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<tr>
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<td>Tharparkar</td>
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<td>231,452,000</td>
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<td>73,712,914</td>
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<td>15</td>
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<td>107,987,612</td>
<td>15,426,802</td>
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<tr>
<td>#</td>
<td>District</td>
<td>Projects</td>
<td>Total Budget</td>
<td>Development Budget</td>
<td>Expenditure</td>
<td>Net Balance</td>
<td>Budget Utilization (%)</td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>--------------------------</td>
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<td>------------------------</td>
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</tr>
<tr>
<td>28</td>
<td>Umerkot</td>
<td>12</td>
<td>39,261,523</td>
<td>3,271,794</td>
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<td>17,901,415</td>
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<td>West Karachi</td>
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<td>29,831,000</td>
<td>14,915,500</td>
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<td></td>
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</tr>
<tr>
<td>30</td>
<td>Korangi</td>
<td>9</td>
<td>135,285,167</td>
<td>15,031,685</td>
<td>1</td>
<td>4,654,572</td>
<td>4,654,572</td>
<td>-130,630,595</td>
</tr>
<tr>
<td>31</td>
<td>District Not Assigned</td>
<td>259</td>
<td>14,692,941,926</td>
<td>56,729,506</td>
<td>121</td>
<td>2,378,262,246</td>
<td>19,655,060</td>
<td>12,314,679,680</td>
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<tr>
<td>32</td>
<td>All District Projects</td>
<td>45</td>
<td>2,976,755,000</td>
<td>66,150,111</td>
<td>31</td>
<td>2,184,488,181</td>
<td>70,467,361</td>
<td>-792,266,819</td>
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<tr>
<td>33</td>
<td>Multiple District Projects</td>
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<td>10,145,596,384</td>
<td>104,593,777</td>
<td>52</td>
<td>1,938,968,555</td>
<td>37,287,857</td>
<td>-8,206,627,829</td>
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<td>34</td>
<td>InterDistrict Projects</td>
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<td>44,456,000</td>
<td>22,228,000</td>
<td>5</td>
<td>60,356,728</td>
<td>12,071,346</td>
<td>15,900,728</td>
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<tr>
<td>Total</td>
<td></td>
<td>764</td>
<td>41,485,384,000</td>
<td>489</td>
<td>8,695,673,000</td>
<td>32,789,711,000</td>
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</tr>
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</table>
In the above table, the revenue budget has been segregated district wise to give a snapshot of districts development profile. When comparing B.E. with R.E., the table shows that the only gainer district is Naushero Firoze (44%) where number of schemes was increased from 1 to 9. There is a massive decrease in the budget of all other districts ranging between 4 to 99 percent.

For “District not Assigned” the increase in allocation from PKR 14,692,941,926 to PKR 54,360,742,246 (270%) is noticeable. The schemes for which no district is assigned in budget books have been placed under “District not Assigned”. There are two types of schemes under “District not Assigned”. Some development schemes are to be implemented in multiple districts and instead of mentioning the name of all districts a generic statement is given. The name of the districts could have been easily mentioned with the schemes but are not mentioned. For Example in a project planned for Livestock and Fisheries KQ15167780 : (Establishment of Bio-safety Level Laboratories & Quality Enhancement Cell for Highly Pathogenic Virus Vaccine Development), name of the districts have not been mentioned which shows incomplete planning on the part of budget managers. This gives the financial manager an opportunity to implement the schemes in districts of their choice and can also sometimes be used as political inducement. Further, with such budget entries, the citizens have no idea of the implementation of scheme in their district and there cannot be any monitoring from citizens groups for such schemes. This is not a best practice and warrants more transparent entries during budget allocation.

Advocacy Agenda 3: The name of the district should be clearly mentioned against each development scheme. This will make the budget document and the budget allocation process more transparent.
Capital Development Budget

The total capital development budget allocation for the year 2018-19 is PKR 240.52 billion which is reduced to 135.52 billion thus showing a decrease of 105 billion (44%). Again, when comparing BE and RE, there are many changes in allocations within departments. The only department who gained in R.E. exercise is Works & Services department (4%). Allocations for all the other departments have been reduced in revised estimates. The major losers include Forest & Wildlife (80%), Board of Revenue (71%), Energy (70%), Social Welfare (63%). The departments like labour, Cooperatives and Sindh Board of Revenue could not get any budget in revised estimates.

**Comparison of Budget Estimates and Revised Estimates of Departments of the Sindh, Capital Development Budget, 2018-19**

Table 4: Comparison of Budget estimates and Revised estimates of Departments of the Sindh, Capital Development Budget, 2018-19

<table>
<thead>
<tr>
<th></th>
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<td>Agriculture</td>
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<td>2</td>
<td>Auqaf, Religious Affairs &amp; Zakat</td>
<td>38</td>
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<td>9,075,000</td>
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<td>210,492,000</td>
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<td>Board of Revenue-Tax Management</td>
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<td>1,013,364,000</td>
<td>337,788,000</td>
<td>3</td>
<td>296,582,000</td>
<td>98,860,667</td>
<td>-716,782,000</td>
<td>-71%</td>
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<td>30,103,418</td>
<td>121</td>
<td>2,712,073,721</td>
<td>22,413,832</td>
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<tr>
<td>5</td>
<td>Culture</td>
<td>39</td>
<td>2,081,777,000</td>
<td>53,378,897</td>
<td>27</td>
<td>1,657,371,500</td>
<td>61,384,130</td>
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<td>-20%</td>
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<td>Districts ADP</td>
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<td>6577</td>
<td>14,734,657,000</td>
<td>2,240,331</td>
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<td>-51%</td>
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<tr>
<td>7</td>
<td>Education</td>
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<td>5,978,221,250</td>
<td>16,113,804</td>
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<tr>
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<td>Energy</td>
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<td>4,022,749,500</td>
<td>446,972,167</td>
<td>-9,169,286,500</td>
<td>-70%</td>
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### Geographic Spread of Resources: An Analysis of Development Budget of the Sindh, 2018-19

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<th>Environment</th>
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<th>-52%</th>
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<td>177,000</td>
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<td>10,000,000</td>
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<td>52,500,000</td>
<td>6,662,500</td>
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<tr>
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<td>Forest &amp; Wildlife</td>
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<td>5</td>
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<td>-80%</td>
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<tr>
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<td>Governor’s Secretariat</td>
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<td>30,186,500</td>
<td>2</td>
<td>27,707,000</td>
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<td>2,019,104,000</td>
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<td>20</td>
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<td>-3,231,002,500</td>
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<td>1,233,524,500</td>
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<td></td>
<td>12</td>
<td>2,986,342,000</td>
<td>248,861,833</td>
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<td>2</td>
<td>18,900,000</td>
<td>9,450,000</td>
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<td>23</td>
<td>225,809,250</td>
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<td></td>
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<td>No.</td>
<td>Department</td>
<td>Code</td>
<td>Total Budget</td>
<td>Released</td>
<td>Remaining</td>
<td>Allocated</td>
<td>Variance</td>
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<td>687,929,750</td>
<td>38,218,319</td>
<td>-792,640,250</td>
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<td>31,683,200</td>
<td>137,248,000</td>
<td>17,156,000</td>
<td>-179,584,000</td>
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<td>17,175,000</td>
<td>36,032,000</td>
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<td>-32,668,000</td>
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<td>-915,000,000</td>
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<td>176,222,500</td>
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<td>87,806,125</td>
<td>-176,832,750</td>
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<td>Rural Development</td>
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<td>618,305,500</td>
<td>6,121,837</td>
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<td>Services GAD &amp; Coordination</td>
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<td>34,268,293</td>
<td>841,294,000</td>
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<td>78,112,000</td>
<td>15,622,400</td>
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<td>146,479,000</td>
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<td>73,238,250</td>
<td>36,619,125</td>
<td>-73,240,750</td>
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<td>401,871,000</td>
<td>57,410,143</td>
<td>165,684,000</td>
<td>82,842,000</td>
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<td>Sports &amp; Youth Affairs</td>
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<td>28,565,490</td>
<td>1,020,801,000</td>
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<td>34,567,227</td>
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<td>Transport</td>
<td>40</td>
<td>1,573,047,000</td>
<td>224,721,000</td>
<td>860,470,500</td>
<td>143,411,750</td>
<td>-712,576,600</td>
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<td>Women Development</td>
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<td>42,609,333</td>
<td>63,914,000</td>
<td>21,304,667</td>
<td>-63,914,000</td>
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<tr>
<td>No.</td>
<td>Division</td>
<td>Province</td>
<td>Year 1</td>
<td>Year 2</td>
<td>Year 3</td>
<td>Year 4</td>
<td>Year 5</td>
<td>% Change</td>
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<tr>
<td>42</td>
<td>Works &amp; Services</td>
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<td>8808</td>
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<td>104,993,589,000</td>
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<td>307,666,043</td>
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<td>181,000</td>
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<tr>
<td>45</td>
<td>Sindh Revenue Board</td>
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<td>1,000,000</td>
<td>1,000,000</td>
<td></td>
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</tr>
<tr>
<td>46</td>
<td>Cooperative</td>
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<td>1</td>
<td>272,000</td>
<td>272,000</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>47</td>
<td>Information Technology</td>
<td></td>
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<tr>
<td>48</td>
<td>Provincial Ombudsman</td>
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<td>1</td>
<td>10,000,000</td>
<td>10,000,000</td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

**Notes:**
- Province: Sindh
- Year 1: 2018-19
- Year 2: 2019-20
- Year 3: 2020-21
- Year 4: 2021-22
- Year 5: 2022-23

**Geographic Spread of Resources: An Analysis of Development Budget of the Sindh, 2018-19**
Before moving further, let us have a quick look on what kind of schemes were introduced and abandoned in R.E within major loser and gainer departments as identified above. As noted earlier, the Budget for Governor’s Secretariat was reduced from PKR 60,373,000 to PKR 2,707,000. There are 2 schemes that got the decrease 96% in revised estimates. Following is the detail:

<table>
<thead>
<tr>
<th>Department</th>
<th>Scheme Description</th>
<th>B.E.</th>
<th>R.E.</th>
<th>Difference</th>
<th>Percentage difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Governor’s Secretariat</td>
<td>(KQ16170407) Construction of Multi-storeyed Flats Phase-I at Sindh Governor’s House, Karachi (48 Nos.) including MT-shade.</td>
<td>60,373,000</td>
<td>2,707,000</td>
<td>-57,666,000</td>
<td>-96%</td>
</tr>
<tr>
<td></td>
<td>(KQ17180123) Const. of Advisors’ block and extension/reconstruction of Administration Block at Sindh Governor House</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table 5: A comparison of BE and RE of Governor’s secretariat, CDB, 2018-19

The Works & Services department gained 4% in R.E. This is mainly because of addition of 14 development schemes in R.E. related to the Thar Coal Infrastructure Development, casting PKR 4,783,014.
Capital Development Budget (District Profile)

Capital development budget with respect to district allocation is another angle of analysis. Development schemes in budget document are arranged under the departments and they are sorted out by districts to generate district profile for capital development budget. The summary table for districts capital development budget is produced below:

**Comparison of Budget Estimates and Revised Estimates of Districts of the Sindh, Capital Development Budget, 2018-19**

Table 8: Comparison of Budget estimates and Revised estimates of Districts of the Sindh, Capital Development Budget, 2018-19

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Badin</td>
<td>181</td>
<td>3,249,855,250</td>
<td>17,955,001</td>
<td>192</td>
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<td>2</td>
<td>Central Karachi</td>
<td>5</td>
<td>259,410,000</td>
<td>51,882,000</td>
<td>4</td>
<td>169,010,000</td>
<td>42,252,500</td>
<td>-90,400,000</td>
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<tr>
<td>3</td>
<td>Dadu</td>
<td>354</td>
<td>5,127,420,000</td>
<td>14,484,237</td>
<td>341</td>
<td>3,603,049,397</td>
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<td>Esat Karachi</td>
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<td>1,151,303,000</td>
<td>383,767,667</td>
<td>3</td>
<td>597,151,500</td>
<td>199,050,500</td>
<td>-754,151,500</td>
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<td>Ghotki</td>
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<td>4,005,671</td>
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<td>1,332,010,171</td>
<td>2,601,582</td>
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<td>Hyderabad</td>
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<td>9,900,594,750</td>
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<td>316</td>
<td>7,289,564,977</td>
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<td>Jacobabad</td>
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<td>3,287,009,000</td>
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<td>198</td>
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<td>Jamshoro</td>
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<td>6,940,963</td>
<td>525</td>
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<td>177</td>
<td>2,289,601,900</td>
<td>12,935,604</td>
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<td>-37%</td>
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<td>1,245,752,500</td>
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<td>50</td>
<td>919,703,500</td>
<td>30,656,783</td>
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<td>-26%</td>
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<td>72,177,000</td>
<td>12,029,500</td>
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<td>71,556,887</td>
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<td>75</td>
<td>2,617,992,500</td>
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<td>100%</td>
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<td>902,583,431</td>
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<td>8847</td>
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Total outlay of capital development budget changed too much in case of Sindh. There was a decrease of PKR 104,993,589,000 (44%) in revised estimates and visible differences were noted in district allocations.

Chart 5: A bar chart showing comparison of BE and RE of districts of the Sindh; Capital Development Budget, 2018-19
Geographic Spread of Resources: An Analysis of Development Budget of the Sindh, 2018-19

BUDGET ESTIMATES 2018-19,
DISTRICT SHARE

- Karachi: 34%
- Hyderabad: 9%
- Sukkur: 6%
- Tharparkar: 9%
- Shaheed Benazirabad: 4%
- Sanghar: 4%
- Mirpur Khas: 4%
- Larkana: 6%
- Khairpur: 8%
- Kashmore: 5%
- Dadu: 4%
- District Not Assigned: 7%
(The labels for districts with smaller allocation were removed to enhance the readability.)


**Percentage Share of Departments in Total Development Budget**

In this section, RDB and CDB are added to see the overall impact of development budget. The departments with highest allocations are Works & Services (18.76%), Irrigation (17.42%), Districts ADP (11.06 %), Local Government (9.55%), Education (5.16%), and Health Services (4.78%).
**Comparison of Budget Estimates and Revised Estimates of Departments, Total Development Budget, 2018-19**

Table 9: Comparison of Budget estimates and Revised estimates of departments of the Sindh, Total Development Budget, 2018-19

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<td>Auqaf, Religious Affairs &amp; Zakat</td>
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<td>Culture</td>
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<td>Districts ADP</td>
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<td>Energy</td>
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<td>Forest &amp; Wildlife</td>
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<td>0.12%</td>
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<td></td>
</tr>
<tr>
<td>38</td>
<td>100,291,000</td>
<td>1,399,709,000</td>
<td>1,500,000,000</td>
<td>0.56%</td>
<td>39,991,000</td>
<td>1,020,801,000</td>
<td>1,060,792,000</td>
<td>0.78%</td>
<td></td>
</tr>
<tr>
<td>39</td>
<td>60,245,000</td>
<td>862,344,000</td>
<td>922,589,000</td>
<td>0.34%</td>
<td>23,941,000</td>
<td>380,239,500</td>
<td>404,180,500</td>
<td>0.30%</td>
<td></td>
</tr>
<tr>
<td>40</td>
<td>5,260,953,000</td>
<td>1,537,047,000</td>
<td>6,798,000,000</td>
<td>2.53%</td>
<td>16,448,000</td>
<td>860,470,500</td>
<td>876,918,500</td>
<td>0.65%</td>
<td></td>
</tr>
<tr>
<td>41</td>
<td>122,172,000</td>
<td>127,828,000</td>
<td>250,000,000</td>
<td>0.09%</td>
<td>3,336,000</td>
<td>63,914,000</td>
<td>67,250,000</td>
<td>0.05%</td>
<td></td>
</tr>
<tr>
<td>42</td>
<td>24,424,270,000</td>
<td>24,424,270,000</td>
<td>24,424,270,000</td>
<td>9.09%</td>
<td>25,375,215,000</td>
<td>25,375,215,000</td>
<td>25,375,215,000</td>
<td>18.76%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Miscellaneous</td>
<td>52,449,394,000</td>
<td>52,449,394,000</td>
<td>19.53%</td>
<td>139,062,000</td>
<td>14,227,638,000</td>
<td>14,366,700,000</td>
<td>10.62%</td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>---------------</td>
<td>----------------</td>
<td>----------------</td>
<td>--------</td>
<td>-------------</td>
<td>----------------</td>
<td>----------------</td>
<td>--------</td>
<td></td>
</tr>
<tr>
<td>44</td>
<td>Labour</td>
<td>39,819,000</td>
<td>181,000</td>
<td>40,000,000</td>
<td>0.01%</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>45</td>
<td>Sindh Revenue Board</td>
<td>99,000,000</td>
<td>1,000,000</td>
<td>100,000,000</td>
<td>0.04%</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>46</td>
<td>Cooperative</td>
<td>10,728,000</td>
<td>272,000</td>
<td>11,000,000</td>
<td>0.00%</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>47</td>
<td>Information Technology</td>
<td>500,000,000</td>
<td>500,000,000</td>
<td>0.18%</td>
<td>169,365,000</td>
<td></td>
<td>169,365,000</td>
<td>0.12%</td>
<td></td>
</tr>
<tr>
<td>48</td>
<td>Provincial Ombudsman</td>
<td>10,000,000</td>
<td>10,000,000</td>
<td>0.00%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>41,485,384,000</td>
<td>240,514,616,000</td>
<td>282,000,000,000</td>
<td>8,695,673,000</td>
<td>135,521,027,000</td>
<td>144,216,700,000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Chart 7: A bar chart showing comparison of BE and RE for Total Development Budget of Sindh, 2018-19

Works & services gained due to higher allocations in revised estimates in Capital Development Budget.
District Allocation Comparison with District Population

This section will compare percentage share of total development budget allocations with the percentage share of the district population.

**Comparison of Percentage Share of Budget Allocation with the Percentage Share of District Population, Total Development Budget, 2018-19**

Table 10: A comparison of percentage share of budget allocations with population share of the districts, Total Development Budget, 2018-19

<table>
<thead>
<tr>
<th>S. N.</th>
<th>Districts</th>
<th>Population</th>
<th>% share in Population</th>
<th>RDB-BE</th>
<th>CDB-BE</th>
<th>TDB-BE</th>
<th>% Share in TD B-RE</th>
<th>RDB-BE</th>
<th>CDB-BE</th>
<th>TDB-BE</th>
<th>% Share in TD B-RE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Badin</td>
<td>1,604,516</td>
<td>4%</td>
<td>20,821,000</td>
<td>3,249,85</td>
<td>3,270,67</td>
<td>0%</td>
<td>2,607,900</td>
<td>0</td>
<td>2,487,77</td>
<td>0%</td>
</tr>
<tr>
<td>2</td>
<td>Central Karachi</td>
<td>2,972,639</td>
<td>6%</td>
<td>3,237,500</td>
<td>5,250</td>
<td>2,626,47</td>
<td>0%</td>
<td>169,010,000</td>
<td>0</td>
<td>169,010,000</td>
<td>0%</td>
</tr>
<tr>
<td>3</td>
<td>Dadu</td>
<td>1,550,266</td>
<td>3%</td>
<td>66,406,000</td>
<td>0</td>
<td>5,127,42</td>
<td>0%</td>
<td>54,698,000</td>
<td>0</td>
<td>9,397</td>
<td>3%</td>
</tr>
<tr>
<td>4</td>
<td>Esat Karachi</td>
<td>2,909,921</td>
<td>6%</td>
<td>1,150,000</td>
<td>3,000</td>
<td>1,152,45</td>
<td>1%</td>
<td>597,151,000</td>
<td>0</td>
<td>597,151,000</td>
<td>1%</td>
</tr>
<tr>
<td>5</td>
<td>Ghotki</td>
<td>1,647,239</td>
<td>3%</td>
<td>70,298,000</td>
<td>0</td>
<td>2,513,24</td>
<td>1%</td>
<td>2,299,000</td>
<td>0</td>
<td>1,332,01</td>
<td>1%</td>
</tr>
<tr>
<td>6</td>
<td>Hyderabad</td>
<td>2,201,079</td>
<td>5%</td>
<td>365,044,000</td>
<td>0</td>
<td>4,750</td>
<td>6%</td>
<td>71,926,000</td>
<td>0</td>
<td>4,977</td>
<td>7%</td>
</tr>
<tr>
<td>7</td>
<td>Jacobabad</td>
<td>1,006,297</td>
<td>2%</td>
<td>59,930,000</td>
<td>0</td>
<td>9,000</td>
<td>2%</td>
<td>1,311,450</td>
<td>0</td>
<td>5,450</td>
<td>2%</td>
</tr>
<tr>
<td>8</td>
<td>Jamshoro</td>
<td>993,422</td>
<td>2%</td>
<td>455,999,000</td>
<td>0</td>
<td>1,000</td>
<td>2%</td>
<td>29,739,000</td>
<td>0</td>
<td>4,520</td>
<td>2%</td>
</tr>
<tr>
<td>9</td>
<td>Kambar Shahdadkot</td>
<td>1,341,042</td>
<td>3%</td>
<td>32,816,000</td>
<td>0</td>
<td>3,627,73</td>
<td>2%</td>
<td>245,000</td>
<td>0</td>
<td>1,289,60</td>
<td>2%</td>
</tr>
<tr>
<td>10</td>
<td>Karachi</td>
<td>8,993,639,000</td>
<td>9,000</td>
<td>36,033,190</td>
<td>0</td>
<td>29,750</td>
<td>6%</td>
<td>26,939,500</td>
<td>0</td>
<td>42,903</td>
<td>25%</td>
</tr>
<tr>
<td>11</td>
<td>Kashmore</td>
<td>1,089,169</td>
<td>2%</td>
<td>119,701,000</td>
<td>0</td>
<td>3,314</td>
<td>3%</td>
<td>4,666,10</td>
<td>0</td>
<td>3,532</td>
<td>9%</td>
</tr>
<tr>
<td>12</td>
<td>Khairpur</td>
<td>2,405,523</td>
<td>5%</td>
<td>493,049,000</td>
<td>0</td>
<td>7,049,99</td>
<td>4%</td>
<td>150,123,000</td>
<td>0</td>
<td>2,724</td>
<td>5%</td>
</tr>
<tr>
<td>13</td>
<td>Larkana</td>
<td>1,524,391</td>
<td>3%</td>
<td>721,219,000</td>
<td>0</td>
<td>6,664,50</td>
<td>4%</td>
<td>163,925</td>
<td>0</td>
<td>7,220</td>
<td>4%</td>
</tr>
<tr>
<td>14</td>
<td>Matiari</td>
<td>769,493</td>
<td>2%</td>
<td>6,907,000</td>
<td>0</td>
<td>2,500</td>
<td>4%</td>
<td>4,050,00</td>
<td>0</td>
<td>919,703</td>
<td>1%</td>
</tr>
<tr>
<td>15</td>
<td>Malir</td>
<td>2,008,901</td>
<td>4%</td>
<td>3,272,000</td>
<td>0</td>
<td>7,217,00</td>
<td>0%</td>
<td>75,449,000</td>
<td>0</td>
<td>926,000</td>
<td>0%</td>
</tr>
<tr>
<td>16</td>
<td>MirpurKhas</td>
<td>1,505,876</td>
<td>3%</td>
<td>127,446,000</td>
<td>0</td>
<td>4,241,12</td>
<td>3%</td>
<td>4,341,57</td>
<td>100</td>
<td>6,650</td>
<td>3%</td>
</tr>
<tr>
<td>17</td>
<td>Naushero Feroz</td>
<td>1,612,373</td>
<td>3%</td>
<td>840,000</td>
<td>0</td>
<td>3,246,47</td>
<td>2%</td>
<td>3,247,31</td>
<td>0</td>
<td>2,123,5</td>
<td>2%</td>
</tr>
<tr>
<td>18</td>
<td>Sanghar</td>
<td>2,057,057</td>
<td>4%</td>
<td>46,109,000</td>
<td>0</td>
<td>4,181,92</td>
<td>2%</td>
<td>4,228,03</td>
<td>1,000</td>
<td>3,370,69</td>
<td>3%</td>
</tr>
</tbody>
</table>
## Geographic Spread of Resources: An Analysis of Development Budget of the Sindh, 2018-19

**Table:**

<table>
<thead>
<tr>
<th>District</th>
<th>Budgetary Allocation</th>
<th>Population Share</th>
<th>Development Budget BE</th>
<th>Development Budget RE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Shaheed Benazirabad</td>
<td>2,012,847,000</td>
<td>4%</td>
<td>5,509,713</td>
<td>5,955,613</td>
</tr>
<tr>
<td>Shikarpur</td>
<td>1,231,481,000</td>
<td>3%</td>
<td>4,250</td>
<td>2,250</td>
</tr>
<tr>
<td>South Karachi</td>
<td>1,791,751,000</td>
<td>4%</td>
<td>13,965,000</td>
<td>15,132,500</td>
</tr>
<tr>
<td>Sukkur</td>
<td>1,487,903,000</td>
<td>3%</td>
<td>2,801,770</td>
<td>2,856,230</td>
</tr>
<tr>
<td>Tando Allahyar</td>
<td>836,872,000</td>
<td>2%</td>
<td>1,638,180</td>
<td>1,638,180</td>
</tr>
<tr>
<td>Tando Mohammad Khan</td>
<td>677,228,000</td>
<td>1%</td>
<td>1,087,540</td>
<td>1,104,620</td>
</tr>
<tr>
<td>Tharparak</td>
<td>1,649,661,000</td>
<td>3%</td>
<td>8,490,750</td>
<td>8,722,200</td>
</tr>
<tr>
<td>Thatta</td>
<td>979,817,000</td>
<td>2%</td>
<td>3,535,970</td>
<td>3,674,720</td>
</tr>
<tr>
<td>Umerkot</td>
<td>1,073,146,000</td>
<td>2%</td>
<td>3,722,700</td>
<td>3,761,960</td>
</tr>
<tr>
<td>West Karachi</td>
<td>3,914,757,000</td>
<td>8%</td>
<td>109,676,500</td>
<td>109,676,500</td>
</tr>
<tr>
<td>Korangi</td>
<td>2,457,019,000</td>
<td>5%</td>
<td>135,285,167</td>
<td>135,285,167</td>
</tr>
<tr>
<td>District Not Assigned</td>
<td>14,692,941,000</td>
<td>0%</td>
<td>22,857,222</td>
<td>22,857,222</td>
</tr>
<tr>
<td>Total</td>
<td>48,293,244,000</td>
<td>0%</td>
<td>28,318,576,727,537,304,153</td>
<td>172,745,451,593,536,410,816,106,801,111,313,516,084</td>
</tr>
</tbody>
</table>

**Chart 8:** Proportional share of districts in BE and RE of TDB when compared with the population of the district.

The above table and graph are generated without taking into account the budgetary allocations for ‘Block Allocation’, Inter-District projects and ‘District Not Assigned’. Each district in this graph is...
represented with three columns. The first column (blue) is the percentage share of the district in overall population of the province. The second column (orange) represent the percentage share of the district in B.E. whereas the third column (grey) represent the percentage share of the district in R.E. Here we can clearly see that Tharparkar, Hyderabad, Larkana, Sukkur, kashmore and Khairpur got share in development budget more than their population share in province. Districts of Badin, Ghotki, Sanghar, Matiari and all districts of Karachi got less share in total development budget as compared to their population. It proves that most of the districts of province are deprived of their rightful share in development budget. The only solution to overcome this problem is to formulate a comprehensive and workable Provincial Finance Commission formula and implement it in letter and spirit. In the absence of any such formula, districts will continue to suffer.
Recommendations:

This is one of the series of studies undertaken by Budget Study Centre to generate evidence that some best practices are not being followed while making budgets in Pakistan. This study recommends that:

The Art 84/124 of the constitution should be revisited. The development schemes which are included in the budget estimates are a result of months-long exercise and deliberation between line departments and finance department. It is not understandable, that why these schemes are either totally abandoned or their budget drastically changed during the year without assigning any reason. It is true that Art 124 of the constitution of Pakistan allows for supplementary and excess grants in case the amount authorized to be expended is insufficient or that a need has arisen for expenditure upon some new services not included in the annual budget statement for that year. Art 124 provide liberty to the government to ignore the initial estimates and revise the budget in whichever way they like without assigning any reason. The citizens and citizens’ groups are in no position to monitor the budget when they are kept in dark about the release of funds to approved schemes and initiation of new schemes in mid-year. The only thing the government needs to do is to take this expenditure to the assembly after these funds have been spent and get it approved from the assembly without generating any debate. In parliamentary democracy, where parliamentarians have to toe the party line in the parliament, the government is always in majority and any amendment can be approved without much hassle. This is time that Art 84/124 should be revisited, a debate is generated on it and suitable amendment should be made as in present form Art 84/124 is against the democratic principles of transparency and accountability.

It should also be made mandatory for the government to share and mid-year diversion in approved budget and schemes with the citizens and media through proactive disclosure. There should be a solid reason against each such diversion and without this reason revision in budget should not be allowed.

Important Terms

Capital Expenditure
Expenditure incurred for the purpose of acquiring, constructing or enhancing physical assets

Budget Estimates
Estimated figures for the financial year under review. These are only the estimates and are revised in later part of the year.

Revised Estimates
Figures for the ongoing fiscal year, which are prepared by March each year but shared with the public only in May/June at the time of presentation of annual budget in the assembly.

Current Expenditure
All recurring and administrative types of expenditure which are non-productive are categorized under current expenditure

Development Expenditure
Expenditure on financial and non-financial assets are categorized under development expenditure.

---

3 Art 84 in case of federal budget
**List of Abbreviations**

<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Full Form</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADP</td>
<td>Annual Development Plan</td>
</tr>
<tr>
<td>B.E.</td>
<td>Budget Estimates</td>
</tr>
<tr>
<td>CDB</td>
<td>Capital Development Budget</td>
</tr>
<tr>
<td>NFC</td>
<td>National Finance Commission</td>
</tr>
<tr>
<td>PFC</td>
<td>Provincial Finance Commission</td>
</tr>
<tr>
<td>RDB</td>
<td>Revenue Development Budget</td>
</tr>
<tr>
<td>R.E.</td>
<td>Revised Estimates</td>
</tr>
<tr>
<td>TDB</td>
<td>Total Development Budget (RDB+CDB)</td>
</tr>
</tbody>
</table>
Centre for Peace and Development Initiatives (CPDI) is an independent, non-partisan and a not-for-profit civil society organization working on issues of peace and development in Pakistan. It is registered Under Section 42 of the Companies Ordinance, 1984 (XLVII of 1984). It was established in September 2003 by a group of concerned citizens who realized that there was a need to approach the issue of peace and development in a an integrated manner. CPDI is a first initiative of its kind in Pakistan. It seeks to inform and influence public policies and civil society initiatives through research-based advocacy and capacity building in order to promote citizenship, build peace and achieve inclusive and sustainable development. Areas of special sectoral focus include promotion of peace and tolerance, rule of law, transparency and access to information, budget watch, media watch and legislative watch and development.