

4.1 Federal Government Revenue Receipts

Receipts	Amount						% of GDP ¹					
							(Billion Rupees)					
	FY 10	FY 11	FY 12	FY 13 ^B	FY 13 ^R	FY 14 ^B	FY 10	FY 11	FY 12	FY 13 ^B	FY 13 ^R	FY 14 ^B
1. Revenue Receipts (I+II)	2,051.9	2,235.9	2,424.2	3,233.9	2,775.4	3,420.0	13.8	12.2	12.1	14.1	12.1	14.9
I. Tax Revenue - FBR (i+ii)	1,483.0	1,679.4	1,945.7	2,503.6	2,048.6	2,598.1	10.0	9.2	9.7	10.9	8.9	11.3
(i). Direct Taxes	540.4	626.9	731.9	932.0	735.8	975.7	3.6	3.4	3.6	4.1	3.2	4.2
(a). Taxes on Income	520.4	602.5	731.6	914.0	713.9	948.7	3.5	3.3	3.6	4.0	3.1	4.1
(b). Workers Welfare Tax	15.6	20.0	0.2	18.0	21.9	21.0	0.1	0.1	..	0.1	0.1	0.1
(c). Others	4.4	4.4	0.1	-	-	6.0	..	..	..	-	-	..
(ii). Indirect Taxes	942.6	1,052.5	1,213.8	1,571.6	1,312.8	1,622.4	6.3	5.8	6.0	6.9	5.7	7.1
(a). Customs	164.9	173.3	218.2	247.5	239.6	279.0	1.1	0.9	1.1	1.1	1.0	1.2
(b). Federal Excise	134.4	132.9	122.0	125.0	119.5	166.8	0.9	0.7	0.6	0.5	0.5	0.7
(c). Sales Tax	540.3	654.6	809.3	1,076.5	841.3	1,053.5	3.6	3.6	4.0	4.7	3.7	4.6
(d). Others	103.0	91.7	64.2	122.6	112.4	123.1	0.7	0.5	0.3	0.5	0.5	0.5
II. Non-Tax Revenue	568.9	556.5	478.5	730.3	726.8	821.9	3.8	3.0	2.4	3.2	3.2	3.6
(i) Property & Enterprises	115.6	103.6	73.0	178.8	90.0	239.9	0.8	0.6	0.4	0.8	0.4	1.0
(ii) Civil Administration	337.9	302.6	217.6	354.2	407.3	316.8	2.3	1.7	1.1	1.5	1.8	1.4
(iii) Miscellaneous	115.4	150.3	187.9	197.4	229.5	265.2	0.8	0.8	0.9	0.9	1.0	1.2
2. Less Transfers To Provinces	655.3	997.7	1,089.9	1,458.9	1,215.0	1,502.3	4.4	5.5	5.4	6.4	5.3	6.6
(i). Taxes on Income	220.1	337.3	368.8	518.8	428.9	538.5	1.5	1.8	1.8	2.3	1.9	2.4
(ii). Sales Tax	228.4	330.4	415.1	584.0	490.0	597.6	1.5	1.8	2.1	2.5	2.1	2.6
(iii). Excise Duty & Royalty on Natural Gas	31.9	46.8	47.1	49.6	50.8	49.4	0.2	0.3	0.2	0.2	0.2	0.2
(iv). Royalty on Crude Oil	14.0	19.2	24.2	21.6	27.8	31.9	0.1	0.1	0.1	0.1	0.1	0.1
(v). Surcharges on Gas	29.4	31.1	18.3	30.3	13.6	34.6	0.2	0.2	0.1	0.1	0.1	0.2
(vi). Custom Duties	68.9	95.3	114.4	136.8	135.5	154.3	0.5	0.5	0.6	0.6	0.6	0.7
(vii). Capital Value Tax	1.9	2.5	..	-	-	-	..	..	..	-	-	-
(viii). Federal Excise (Net of Gas)	54.7	69.1	69.5	63.4	64.5	89.5	0.4	0.4	0.3	0.3	0.3	0.4
(ix). G.S.T (Provincial)	5.9	66.0	32.4	54.5	3.9	6.4	..	0.4	0.2	0.2	..	..
Revenue Receipts (Net) (1-2)	1,396.7	1,238.2	1,334.3	1,775.0	1,560.4	1,917.7	9.4	6.8	6.6	7.7	6.8	8.3

1: GDP (MP),

Source: Ministry of Finance Govt. of Pakistan

Note: Total may differ due to rounding off and percentages (%) of GDP are arrived at from original value.

B: Budget

4.2 Federal Government Expenditure

Expenditures	(Billion Rupees)											
	Amount						% of GDP ¹					
	FY 10	FY 11	FY 12	FY 13 ^B	FY 13 ^R	FY 14 ^B	FY 10	FY 11	FY 12	FY 13 ^B	FY 13 ^R	FY 14 ^B
I. Revenue Expenditure (A+B)	2,333.7	2,498.6	2,589.7	2,972.2	3,233.9	3,691.6	15.7	13.7	12.9	13.0	14.1	16.1
A. Current Expenditure	2,017.3	2,295.9	2,209.3	2,611.9	2,803.6	3,196.1	13.6	12.6	11.0	11.4	12.2	14.0
(i). General Public Service	1,471.7	1,655.6	1,527.0	1,876.8	2,062.3	2,357.4	9.9	9.1	7.6	8.2	9.0	10.3
(ii). Defence Affairs and Services	378.1	444.6	507.2	545.4	540.6	627.2	2.5	2.4	2.5	2.4	2.4	2.7
(iii). Public Order and Safety Affairs	37.4	58.7	70.8	70.2	80.4	78.5	0.3	0.3	0.4	0.3	0.4	0.3
(iv). Economic Affairs	80.6	80.0	41.0	53.6	41.1	52.3	0.5	0.4	0.2	0.2	0.2	0.2
(v). Environment Protection	0.4	0.4	0.6	0.7	0.8	0.9	..	..	..	..	..	..
(vi). Housing and Community Amenities	1.8	1.7	0.1	1.9	1.7	1.9	..	..	..	..	..	..
(vii). Health Services	6.7	7.5	7.8	7.8	9.5	9.9	..	..	..	..	..	..
(viii). Recreation, Culture and Religion	4.5	4.2	6.3	6.3	6.8	7.0	..	..	..	..	..	..
(ix). Education Affairs and Services	31.5	40.3	45.2	47.9	56.9	59.3	0.2	0.2	0.2	0.2	0.2	0.3
(x). Social Protection	4.4	2.9	3.4	1.3	3.6	1.8	..	..	..	..	-	..
a. General Administration	3.9	2.3	2.9	1.0	-	1.2	..	..	..	..	-	..
b. Un-allocable	0.5	0.6	0.5	0.4	-	0.6	..	..	..	..	-	..
B. Development Expenditure	316.4	202.7	380.4	360.3	430.3	495.5	2.1	1.1	1.9	1.6	1.9	2.2
II. Capital Disbursements (A+B)	243.3	179.5	203.9	294.1	591.8	535.2	1.6	1.0	1.0	1.3	2.6	2.3
A. Current Expenditure	115.4	61.0	23.7	63.3	413.2	241.4	0.8	0.3	0.1	0.3	1.8	1.1
(i). Economic Affairs	..	..	-	-	-	-	..	..	-	-	-	-
(ii). Public Service	115.4	61.0	23.7	63.3	413.2	241.4	0.8	0.3	0.1	0.3	1.8	1.0
(a). Repayment of Short Term Credit	64.7	40.6	-	36.0	37.8	40.9	0.4	0.2	-	0.2	0.2	0.2
(b). Government Investment	17.3	10.3	11.9	14.8	357.5	180.3	0.1	0.1	0.1	0.1	1.6	0.8
(c). Loans and Advances	33.4	10.1	11.8	12.5	17.9	16.0	0.2	0.1	0.1	0.1	0.1	0.1
(d). General Public Services not elsewhere defined	-	-	-	-	-	4.2	-	-	-	-	-	..
B. Development Expenditure	127.9	118.6	180.2	230.8	178.6	293.9	0.9	0.6	0.9	1.0	0.8	1.3
(i). Public Service	21.7	14.6	24.8	39.8	66.0	52.9	0.1	0.1	0.1	0.2	0.3	0.2
(ii). Economic Affairs	8.4	4.0	3.8	4.5	7.2	6.5	0.1	..	..	..	..	..
(iii). Transfers	97.9	100.0	151.5	186.5	105.4	234.5	0.7	0.5	0.8	0.8	0.5	1.0
Total Expenditure (I+II)	2,577.0	2,678.1	2,793.6	3,266.3	3,825.7	4,226.8	17.3	14.6	13.9	14.3	16.7	18.5

1: GDP (MP),

Source: Ministry of Finance Govt. of Pakistan

*Included in General Public Service under current expenditure on revenue account

B=Budget

. Not available

4.3 Financing of the Federal Government Expenditure

Resources	(Billion Rupees)											
	Amount						% of GDP ¹					
	FY 10	FY 11	FY12	FY 13 ^B	FY 13 ^R	FY14 ^B	FY 10	FY 11	FY12	FY 13 ^B	FY 13 ^R	FY14 ^B
I. Revenue Receipts (Net)	1,396.7	1,238.2	1,334.3	1,775.0	1,560.4	1,917.7	9.4	6.8	6.6	7.7	6.8	8.4
II. Internal Resources	375.7	520.3	527.6	541.1	442.3	734.6	2.5	2.8	2.6	2.4	1.9	3.2
(i). Capital Receipts:	185.0	319.1	379.8	353.5	100.8	487.7	1.2	1.7	1.9	1.5	0.4	2.1
(a). Public Debt (Net)	137.5	261.3	379.8	299.4	38.3	259.9	0.9	1.4	1.9	1.3	0.2	1.1
(b). Recoveries of Loans & Advances	47.5	57.8	-	54.1	62.5	227.8	0.3	0.3	-	0.2	0.3	1.0
(ii). Public Account:	190.7	201.2	147.8	187.6	341.5	246.9	1.3	1.1	0.7	0.8	1.5	1.1
(a). Deferred Liabilities	188.8	188.6	141.5	181.2	348.5	239.4	1.3	1.0	0.7	0.8	1.5	1.0
(b). Deposits & Reserves	1.9	12.6	6.3	6.4	(7.0)	7.5	..	0.1	..	..	(.)	..
III. External Resources	381.2	131.9	128.7	93.6	(1.7)	130.5	2.6	0.7	0.6	0.4	(.)	0.6
(i). Loans	450.2	254.7	229.0	274.9	187.1	467.4	3.0	1.4	1.1	1.2	0.8	2.0
(a). Project Aid	90.5	94.1	133.2	140.4	149.6	159.2	0.6	0.5	0.7	0.6	0.7	0.7
(b). Programme Loans	172.0	39.0	85.1	41.5	12.9	110.3	1.2	0.2	0.4	0.2	0.1	0.5
(c). Other Aid	121.6	111.6	-	93.0	24.7	198.0	0.8	0.6	-	0.4	0.1	0.9
(ii). Grants	127.8	35.1	34.9	34.7	29.1	29.8	0.9	0.2	0.2	0.2	0.1	0.1
(a). Project Aid	15.9	11.7	12.6	25.5	21.4	27.7	0.1	0.1	0.1	0.1	0.1	0.1
(b). Commodity Aid	111.9	12.3	13.3	1.0	1.1	1.1	0.8	0.1	0.1	..	..	..
(c). Kerry Luger	-	11.1	9.1	8.2	6.6	1.0	-	0.1	..	..	..	..
(iii). Less Repayment	196.8	157.9	135.3	216.0	217.9	366.8	1.3	0.9	0.7	0.9	1.0	1.6
IV. Total Receipts I+II+III	2,153.5	1,890.4	1,990.5	2,409.7	2,001.0	2,782.8	14.5	10.3	9.9	10.5	8.7	12.1
V. Change in Provincial Cash Balance	77.6	119.8	(37.3)	79.5	(62.2)	23.1	0.5	0.7	(0.2)	0.3	(0.3)	0.1
VI. Privatization Proceeds	-	-	-	74.4	-	79.2	-	-	-	0.3	-	0.3
VII. Credit From Banking System	89.1	452.2	711.7	483.8	1,508.5	975.0	0.6	2.5	3.5	2.1	6.6	4.3
Total Resources IV+V+VI+VII	2,320.2	2,462.4	2,664.9	3,047.4	3,447.3	3,860.1	15.6	13.5	13.3	13.3	15.0	16.8

1: GDP MP, B=Budget
.. Less than .05 %

Source: Ministry of Finance Govt. of Pakistan

4.4 Consolidated Provincial Receipts and Expenditures

Receipt/Expenditure	Amount					% of GDP ¹				
	FY 10	FY 11	FY12	FY13 ^R	FY14 ^B	FY 10	FY 11	FY12	FY13 ^R	FY14 ^B
(Billion Rupees)										
I. Total Revenue Receipts	855.2	1,173.5	1,442.6	1,553.5	1,860.5	5.8	6.4	7.2	6.8	8.1
i. Total Tax Revenue	630.7	1,050.3	1,313.8	1,404.8	1,719.3	4.2	5.7	6.5	6.1	7.5
a. Provincial Tax Revenue	63.5	130.0	159.0	173.2	229.9	0.4	0.7	0.8	0.8	1.0
b. Share in Federal Taxes	567.1	920.2	1,154.8	1,231.7	1,489.3	3.8	5.0	5.7	5.4	6.5
ii. Non-Tax Revenue	224.5	123.2	128.7	148.6	141.3	1.5	0.7	0.6	0.6	0.6
II. Current Expenditure	680.5	851.9	1,023.7	1,191.7	1,291.9	4.6	4.7	5.1	5.2	5.6
Revenue surplus(+)/deficit (-)	174.6	321.6	418.9	361.8	568.6	1.2	1.8	2.1	1.6	2.5
III. Total Development Expenditure	303.1	273.9	451.6	443.9	681.8	2.0	1.5	2.2	1.9	3.0
i. Development Revenue Expenditure	112.3	82.7	139.4	160.8	233.5	0.8	0.5	0.7	0.7	1.0
ii. Development Capital Expenditure	190.7	191.2	312.1	283.1	448.3	1.3	1.0	1.6	1.2	2.0
Development Expenditure Financed by										
i. Revenue surplus(+)/deficit (-)	174.6	321.6	418.9	361.8	568.6	1.2	1.8	2.1	1.6	2.5
ii. Net Capital Receipts	9.7	(61.3)	(63.4)	(43.1)	(55.7)	0.1	(0.3)	(0.3)	(0.2)	(0.2)
iii. Net Public Account Receipts	7.8	35.6	12.9	7.0	9.1	0.1	0.2	0.1	..	..
iv. Development Revenue Receipts / Grants	31.3	17.1	18.9	24.6	17.1	0.2	0.1	0.1	0.1	0.1
v. Federal Government Loan / Public Debt	20.4	29.4	51.1	66.3	96.6	0.1	0.2	0.3	0.3	0.4
vi. Cash Balance Utilization / Improvement	24.3	14.5	(11.8)	(2.0)	16.3	0.2	0.1	(0.1)	(..)	0.1
vi. Adjustment outside ADP/ other sources	4.5	9.6	(2.6)	-	-	..	0.1	(..)	-	-
vii. Operational shortfall				8.8	40.8	-	-	-	..	0.2
IV. Total ADP Resources	224.0	337.4	447.6	427.4	660.2	1.5	1.8	2.2	1.9	2.9

1: GDP (MP), R=Revised, B=Budget

Source: Annual Budget Statements of the Provincial Governments

4.5 Provincial Receipts and Expenditures

Receipts/Expenditures	(Billion Rupees)									
	Punjab					Sindh				
	FY 10	FY 11	FY12 ^R	FY13 ^R	FY 14 ^B	FY 10	FY 11	FY12 ^R	FY13 ^R	FY 14 ^B
I. Total Revenue Receipts	436.5	539.8	667.4	719.8	872.0	240.5	329.1	405.9	438.8	529.2
i. Total Tax Revenue	360.3	485.8	614.7	659.2	828.8	147.3	316.7	387.4	411.4	500.4
a. Provincial Tax Revenue	36.8	66.3	80.9	90.5	126.7	22.1	50.1	64.2	73.3	91.4
b. Share in Federal Taxes	323.4	419.4	533.8	568.8	702.1	125.2	266.5	323.2	338.1	409.0
ii. Non-Tax Revenue	76.2	54.0	52.7	60.5	43.1	93.2	12.4	18.5	27.4	28.8
II. Current Expenditure	318.2	370.1	468.0	549.8	607.6	224.8	281.2	309.5	342.1	356.0
Revenue surplus(+)/ deficit (-)	118.2	169.6	199.4	170.0	264.4	15.7	47.8	96.4	96.7	173.2
III. Total Development Expenditure	149.5	106.5	165.5	166.9	290.0	80.0	75.4	155.9	143.3	229.9
i. Development Revenue Expenditure	80.8	58.8	101.8	113.3	170.7	21.8	13.7	22.9	32.4	44.9
ii. Development Capital Expenditure	68.7	47.8	63.7	53.5	119.3	58.2	61.7	133.0	110.9	185.0
Development Expenditure Financed by										
i. Revenue surplus(+)/ deficit (-)	118.2	169.6	199.4	170.0	264.4	15.7	47.8	96.4	96.7	173.2
ii. Net Capital Receipts	15.7	(34.8)	(45.4)	(29.6)	(34.1)	6.5	(2.9)	(12.4)	(8.3)	(12.9)
iii. Net Public Account Receipts	1.2	39.8	0.0	-	-	6.5	4.2	7.7	5.9	8.0
iv. Development Revenue Receipts / Grants	-	-	-	-	-	12.3	7.0	10.0	12.1	15.4
v. Federal Government Loan / Public Debt	10.5	14.0	11.4	17.6	29.7	3.5	-	22.8	32.4	29.6
vi. Cash Balance Utilization / Improvement	-	-	-	-	-	28.7	4.5	(32.6)	12.1	5.0
vi. Adjustment outside ADP/ other sources	(10.9)	-	-	-	-	-	-	-	-	-
vii. Operational shortfall	-	-	-	8.8	30.0	-	-	-	-	-
IV. Total ADP Resources	134.7	188.6	165.5	166.9	290.0	15.8	51.7	157.1	126.8	208.3

4.5 Provincial Receipts and Expenditures

Receipts/Expenditures	Khyber Pakhtunkhwa					Balochistan				
	FY 10	FY 11	FY12 ^R	FY13 ^R	FY14 ^B	FY 10	FY 11	FY12 ^R	FY13 ^R	FY14 ^B
I. Total Revenue Receipts	133.4	200.7	239.0	245.9	298.0	44.8	104.0	130.3	148.9	161.4
i. Total Tax Revenue	79.7	146.8	185.2	189.4	233.6	43.4	101.0	126.5	144.8	156.5
a. Provincial Tax Revenue	3.5	12.4	12.6	8.2	10.3	1.1	1.2	1.4	1.2	1.6
b. Share in Federal Taxes	76.2	134.4	172.6	181.3	223.3	42.3	99.9	125.2	143.5	154.9
ii. Non-Tax Revenue	53.7	53.9	53.8	56.5	64.4	1.3	3.0	3.7	4.2	4.9
II. Current Expenditure	109.0	139.5	161.0	195.0	211.0	28.5	61.1	85.3	104.8	117.3
Revenue surplus(+)/ deficit (-)	24.4	61.2	78.0	50.9	87.0	16.3	42.9	45.0	44.1	44.0
III. Total Development Expenditure	46.3	65.0	84.5	88.1	118.0	27.2	27.1	45.7	45.6	43.9
i. Development Revenue Expenditure	9.8	10.3	14.8	15.1	17.9	-	-	-	-	-
ii. Development Capital Expenditure	36.5	54.7	69.7	73.1	100.1	27.2	27.1	45.7	45.6	43.9
Development Expenditure Financed by										
i. Revenue surplus(+)/ deficit (-)	24.4	61.2	78.0	50.9	87.0	16.3	42.9	45.0	44.1	44.0
ii. Net Capital Receipts	(3.3)	(7.1)	(14.4)	(13.7)	(14.8)	(9.2)	(16.6)	8.9	8.5	6.0
iii. Net Public Account Receipts	-	(10.1)	2.6			0.2	1.7	2.6	1.0	1.1
iv. Development Revenue Receipts / Grants	5.1	2.5	-			13.9	7.6	8.8	12.4	1.7
v. Federal Government Loan / Public Debt	4.7	13.8	15.7	14.9	35.0	1.7	1.5	1.3	1.4	2.3
vi. Cash Balance Utilization / Improvement		-	-	(36.0)	-	(4.4)	10.0	20.8	21.8	11.3
vi. Adjustment outside ADP/ other sources	15.3	9.6	(2.6)			-	-	-	-	-
vii. Operational shortfall	-	-	-	-	10.8	-	-	-	-	-
IV. Total ADP Resources	46.3	70.0	79.2	88.1	118.0	27.2	27.1	45.7	45.6	43.9

I: GDP (MP) , R=Revised, B=Budget

Source: Annual Budget Statements of the Provincial Governments

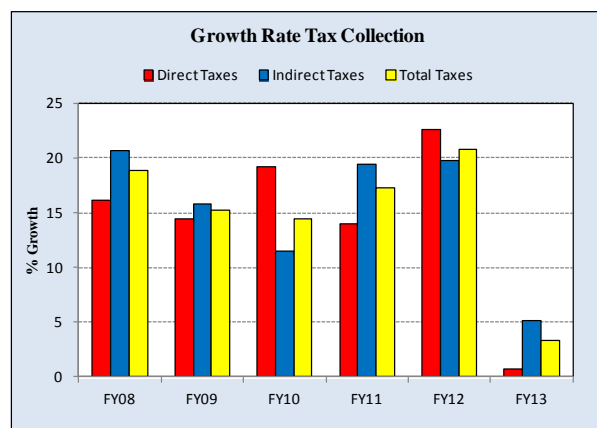
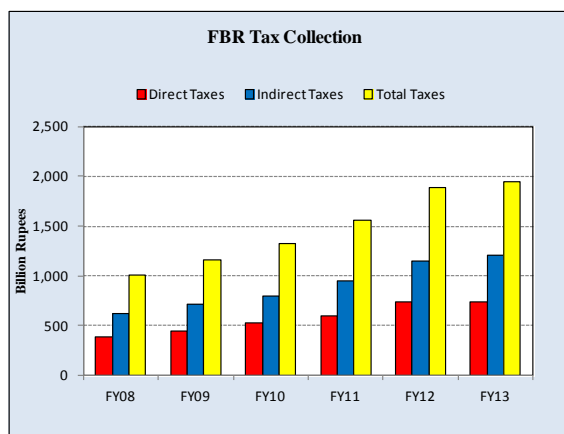
4.6 Federal Board of Revenue Tax Collection

(Billion Rupees)

Period	Direct	Indirect Taxes				Total Tax Collection	Growth %		
	Taxes	Sales	Excise	Customs	Total		Direct Taxes	Indirect Taxes	Total
FY05	183.4	238.5	53.1	115.4	407.0	590.4	11.1	14.4	13.3
FY06	225.0	294.8	55.3	138.4	488.5	713.5	22.7	2..	20.9
FY07	333.7	309.4	71.8	132.3	513.5	847.2	48.3	5.1	18.7
FY08	387.5	376.9	92.2	150.6	619.7	1,007.2	16.1	20.7	18.9
FY09	443.5	451.7	117.5	148.4	717.6	1,161.2	14.5	15.8	15.3
FY10	528.6	517.3	121.2	161.5	800.0	1,328.6	19.2	11.5	14.4
FY 11	602.5	633.4	137.7	184.9	955.6	1,558.0	14.0	19.5	17.3
FY 12	738.4	804.9	122.5	216.9	1,144.3	1,882.7	22.6	19.7	20.8
FY 13	743.4	842.5	121.0	239.5	1,203.0	1,946.4	0.7	5.1	3.4
2012									
Jul.	21.9	63.9	6.1	15.1	85.0	106.9	-84.1	-38.1	-61.1
Aug.	32.4	64.7	8.5	17.8	91.0	123.3	48.1	7.1	15.4
Sep.	84.5	68.9	7.8	19.5	96.2	180.7	161.3	5.7	46.6
Oct.	45.3	61.3	11.6	17.0	89.8	135.1	-46.4	-6.7	-25.2
Nov.	48.4	64.4	9.0	17.9	91.3	139.7	6.9	1.7	3.4
Dec.	105.0	69.0	8.9	20.2	98.1	203.1	116.8	7.4	45.4
2013									
Jan.	40.2	66.2	8.9	17.4	92.5	132.7	-61.8	-5.7	-34.7
Feb.	48.7	65.1	9.9	16.6	91.5	140.3	21.4	-1.1	5.7
Mar.	78.6	72.6	10.1	29.1	111.7	190.4	61.4	25.4	35.7
Apr.	48.5	73.4	10.4	21.0	104.7	153.2	-38.4	-8.7	-19.5
May	61.0	79.0	12.5	20.9	112.3	173.3	25.8	7.2	13.1
Jun.	128.9	94.2	17.3	27.2	138.7	267.6	111.4	23.5	54.4

P. Provisional

Source : Federal Board of Revenue



4.7 Zakat Receipts

	(Millions Rupees)						
Receipts From	FY07	FY08	FY09	FY10	FY11	FY12	FY 13
1. Saving Bank Accounts & Similar Accounts	2,469	2,380	2,337	2,201	2,290	2,087	2,542
2. Notice Deposit Receipts and Accounts	21	20	14	13	16	24	31
3. Fixed Deposit Receipts and Accounts Periodically	407	237	479	339	238	413	384
4. Fixed Deposit Receipts & Accounts on maturity or encashment	602	595	880	1,023	431	450	359
5. NIT Units	100	108	109	78	69	418	30
6. ICP Mutual Funds Certificate	..	..	1	..	-	-	1
7. Government Securities	1	2	1	1	1	1	..
8. Shares and Debentures of Companies	264	191	112	123	134	166	146
9. Annuities	..	.	..	..	-	-	..
10. Life Insurance Policies	63	73	84	98	97	98	121
11. Provident Fund Credit Balances	315	555	385	346	300	253	369
Total Deduction of Zakat at Source	4,242	4,161	4,402	4,221	3,576	3,911	3,983
Zakat Voluntarily Receipts	12	20	77	11	25	12	16
Other Receipts/Un-spent	1,247	685	865	586	314	15	54
Total Receipts	5,502	4,866	5,342	4,817	3,915	3,938	4,054

.. Negligible

Source: Accounts Department SBP –BSC (Bank)