

10.1 Consolidated Fiscal Operations (Federal & Provincial)

	(Billion Rupees)					
	FY14	FY15	FY16	FY17	FY18 ^P	FY19 ^P (Jul-Sep)
A. Total Revenue	3,637.3	3,931.0	4,447.0	4,936.7	5,228.0	1,102.1
(1) Tax	2,564.5	3,017.6	3,660.4	3,969.2	4,467.1	975.2
(i) Federal	2,374.5	2,811.8	3,377.1	3,647.5	4,065.8	886.6
<i>Of which: FBR Revenue *</i>	2,254.5	2,590.0	3,112.0	3,361.0	3,842.1	832.3
(ii) Provinces	190.0	205.8	283.3	321.8	401.4	88.6
(2) Non-tax	1,072.8	913.4	786.6	967.5	760.9	126.9
(i) Federal (exc. Interest from Provinces)	1,023.4	837.8	693.2	888.0	614.2	112.3
(ii) Provinces	49.4	75.6	93.3	79.5	146.7	14.6
B. Total Expenditure (1+2)	5,026.0	5,387.8	5,796.3	6,800.5	7,488.4	1,643.8
(1) Expenditure Booked (a+b)	5,241.1	5,565.4	6,008.4	6,878.5	7,475.9	1,588.9
a. Current (i+ii)	4,004.6	4,424.7	4,694.3	5,197.9	5,854.3	1,479.9
(i) Federal	2,831.2	3,037.6	3,144.3	3,472.2	3,789.8	999.3
<i>Of which: Mark-up Payments</i>	1,147.8	1,303.8	1,263.4	1,348.4	1,499.9	507.1
<i>Defence</i>	623.1	697.8	757.7	888.1	1,030.4	219.4
<i>Subsidies</i>	305.7	...	196.5	-	-	-
(ii) Provinces	1,173.3	1,387.2	1,550.0	1,725.7	2,064.5	480.7
b. Development & net Lending	1,236.5	1,140.6	1,314.1	1,680.7	1,621.7	109.0
(i) Federal	806.0	641.8	721.7	725.6	576.1	50.9
(ii) Provincial	430.5	498.8	592.4	852.2	880.1	55.7
(2) Statistical Discrepancy	(215.1)	(177.6)	(212.1)	(78.0)	12.4	54.9
Budget Deficit (A-B)	(1,388.7)	(1,456.7)	(1,349.3)	(1,863.8)	(2,260.4)	(541.7)
Financing	1,388.7	1,456.7	1,349.3	1,863.8	2,260.4	541.7
External	511.7	181.0	370.5	541.4	785.2	210.8
Domestic	877.0	1,275.7	978.9	1,322.4	1,475.2	330.9
Bank	323.7	892.1	787.0	1,045.8	352.7	92.5
Non-Bank	553.3	366.1	191.8	276.6	1,120.5	238.4
Privatization Proceeds	-	17.5	-	-	2.0	-

... Not Available

Source: Ministry of Finance Govt. of Pakistan
*FBR-Federal Board of Revenue

10.2 Federal Government Revenue Receipts

(Billion Rupees)

	FY14	FY15	FY16	FY17	FY18 ^P	FY19 ^P (Jul-Sep)
1. Tax Revenue (a+b+c)	2,374.5	2,811.8	3,377.1	3,647.5	4,065.8	886.6
(a) Direct Taxes	884.1	1,029.2	1,191.6	1,343.2	1,536.6	298.5
(b) Indirect Taxes	1,382.2	1,558.9	1,920.5	2,017.8	2,305.5	533.7
Custom Duty	241.0	306.1	406.2	496.0	608.3	156.5
Sales Tax	1,002.1	1,088.8	1,323.7	1,323.3	1,491.3	335.1
Federal Excise Duty	139.1	164.0	190.6	197.6	205.9	42.1
(c) Other Taxes	108.2	223.6	265.1	286.4	223.6	54.3
Other Taxes (including ICT)	4.6	92.2	115.8	119.7	5.3	1.3
Airport Tax	0.1
Petroleum (PDL)	103.5	131.4	149.3	166.7	178.9	44.5
2. Non-Tax Revenue	1,037.5	850.8	703.0	901.6	630.4	116.5
Post office Dept / PTA	94.8	3.7	34.3	33.6	15.9	6.1
Mark-up (Provinces)	14.1	12.9	9.8	13.6	16.2	4.2
Mark-up (Other)	65.8	14.2	57.7	99.7	87.8	1.2
Dividend	65.9	74.1	88.5	69.7	57.5	4.5
SBP Profit	326.2	399.0	227.9	227.8	233.2	50.7
Defence	117.2	157.1	107.0	67.8	12.8	2.4
Citizenship, Naturalization & Passport Fee	19.0	18.7	20.8	20.1	15.9	3.9
Development Surcharge on Gas	38.5	-	-	-	-	-
Discount Retained on Crude Price	40.7	9.7	9.1	9.1	9.1	3.1
Royalties on Oil & Gas	76.4	74.1	57.7	53.0	58.2	23.6
Windfall levy against Crude Oil	14.6	12.2	1.6	1.6	3.9	2.1
Gas Infrastructure Development Cess	31.8	-	-	-	-	-
Receipt from UNO		21.9	-	-	-	-
Petroleum Levy on LPG	-	-	-	-	2.1	0.9
Others	52.4	53.2	88.4	305.7	117.8	14.3
Others (Profit)	67.7	-	-	-	-	-
Foreign Grants	12.3	-	-	-	-	-
3. Gross Federal Receipts (1+2)	3,412.0	3,662.5	4,080.1	4,549.0	4,696.2	1,003.1
4. Transfer to Provinces	1,406.3	1,538.7	1,862.2	1,965.8	2,217.4	662.9
5. Net Federal Revenue Receipts (3-4)	2,005.8	2,123.9	2,218.0	2,583.2	2,478.7	340.2

Source: Ministry of Finance Govt. of Pakistan

10.3 Federal Government Expenditure and Lending

(Billion Rupees)

	FY14	FY15	FY16	FY17	FY18 ^P	FY19 ^P (Jul-Sep)
Total Expenditure and net Lending (a+b)	3,759.1	3,761.7	3,921.1	4,361.8	5,435.9	1,114.9
(a) Current Expenditures	2,884.7	3,070.3	3,178.4	3,494.3	3,814.2	1,005.9
General Public Service	2,044.8	2,138.2	2,137.2	2,284.1	2,461.0	720.1
Interest payments (Debt Servicing)	1,147.8	1,303.8	1,263.4	1,348.4	1,499.9	507.1
<i>Domestic</i>	<i>1,072.8</i>	<i>1,208.1</i>	<i>1,150.8</i>	<i>1,220.3</i>	<i>1,322.6</i>	<i>461.7</i>
<i>Foreign</i>	<i>75.0</i>	<i>95.7</i>	<i>112.6</i>	<i>128.2</i>	<i>177.3</i>	<i>45.3</i>
Superannuation Allowances & Pension	180.2	185.2	222.5	303.8	333.7	84.8
Grants	336.7	320.9	396.1	374.2	408.5	59.7
<i>Provinces</i>	<i>53.5</i>	<i>32.7</i>	<i>34.2</i>	<i>22.2</i>	<i>24.7</i>	<i>6.6</i>
<i>Other</i>	<i>283.2</i>	<i>288.1</i>	<i>361.9</i>	<i>352.1</i>	<i>383.8</i>	<i>53.0</i>
Other General Public Service	380.1	328.3	255.2	257.7	219.0	68.6
Defence Affairs and Service	623.1	697.8	757.7	888.1	1,030.1	219.4
Public Orders and Safety Affairs	86.2	83.3	96.3	127.8	124.7	32.7
Economic Affairs	43.4	53.0	76.9	69.0	63.3	6.4
Environmental Protection	0.9	1.0	1.0	1.4	1.2	0.2
Housing and Community Amenities	1.0	2.2	2.2	1.6	3.4	0.3
Health	10.1	10.9	12.2	15.0	16.6	3.3
Recreation Culture and Religion	7.8	7.7	9.5	12.1	12.6	3.6
Education Affairs and Services	65.4	73.2	82.6	90.7	98.2	19.5
Social Protection	2.0	3.1	2.9	4.4	3.1	0.4
(b) Development Expenditure and net Lending	874.3	691.3	742.6	867.5	1,621.7	109.0
Total Development Expenditure	711.5	627.7	717.7	849.1	1,584.1	109.2
Public Sector Development Program	441.0	502.2	602.1	733.3	1,456.2	106.6
<i>Of which: Development Grant to Provinces</i>	<i>6.1</i>	<i>13.3</i>	<i>8.7</i>	<i>7.8</i>	<i>84.8</i>	<i>-</i>
Others	270.5	125.5	115.7	115.7	127.8	2.6
Net lending	162.9	63.7	24.9	18.4	101.1	14.2
Provinces	62.3	36.3	12.3	31.2	63.5	14.5
Other	100.6	27.4	12.6	(12.8)	37.6	(0.3)
Overall Balance	(1,753.3)	(1,637.8)	(1,637.8)	(1,778.5)	(2,225.6)	(733.4)
Financing	1,585.7	1,543.4	1,556.7	1,847.9	2,242.8	738.4
External	511.7	181.0	370.5	541.4	785.2	210.8
Domestic	1,073.9	1,362.4	1,186.3	1,306.5	1,457.7	527.7
Bank	518.1	974.1	992.3	1,030.2	1,128.6	291.9
Non-Bank	555.7	370.8	193.9	276.3	327.1	235.8
Privatization Proceeds	-	17.5	-	-	2.0	-
FBR Taxes	2,254.5	2,590.0	3,112.0	3,361.0	3,842.1	832.3

Source: Ministry of Finance Govt. of Pakistan

10.4 Federal Board of Revenue Tax Collection

(Billion Rupees)

PERIOD	Direct Taxes	Indirect Taxes				Total	Total Tax Collection
		Sales	Excise	Customs			
2013-14	877.3	996.4	138.1	242.8	1,377.3	2,254.5	
2014-15	1,033.7	1,087.8	162.2	306.2	1,556.3	2,590.0	
2015-16	1,217.5	1,302.4	188.1	404.6	1,895.0	3,112.5	
2016-17	1,344.2	1,329.0	197.9	496.8	2,023.6	3,367.9	
2017-18 ^P	1,536.6	1,491.3	205.9	608.3	2,305.5	3,842.1	
2017	Jul	68.3	90.1	8.4	39.9	138.4	206.6
	Aug	83.5	97.3	12.1	44.4	153.7	237.3
	Sep	131.1	127.0	18.4	44.6	190.0	321.1
	Oct	93.3	116.3	13.5	46.5	176.3	269.6
	Nov	98.9	107.7	15.9	48.6	172.2	271.0
	Dec	188.5	148.1	21.9	57.6	227.6	416.1
	2018 ^P	Jan	95.7	116.1	13.5	48.2	177.8
Feb		89.6	111.6	17.6	43.6	172.8	262.5
Mar		152.5	139.5	23.1	55.1	217.7	370.2
Apr		95.0	132.9	19.1	47.7	199.7	294.7
May		125.8	152.3	19.8	54.6	226.7	352.5
Jun		314.4	152.4	22.7	77.6	252.7	567.1
Jul		94.0	97.7	9.2	50.2	157.1	251.1
Aug		71.5	110.7	11.9	53.2	175.9	247.4
Sep		133.0	126.7	21.0	53.1	200.8	333.8

Source: Federal Board of Revenue