

## 10.1 Consolidated Fiscal Operations (Federal & Provincial)

	(Billion Rupees)					
	FY16	FY17	FY18	FY19	FY20	FY21 <sup>P</sup>
<b>A. Total Revenue</b>	<b>4,447.0</b>	<b>4,936.7</b>	<b>5,228.0</b>	<b>4,900.7</b>	<b>6,272.2</b>	<b>6,903.4</b>
<b>(1) Tax</b>	<b>3,660.4</b>	<b>3,969.2</b>	<b>4,467.1</b>	<b>4,473.4</b>	<b>4,747.8</b>	<b>5,272.7</b>
(i) Federal	3,377.1	3,647.5	4,065.8	4,071.6	4,334.2	4,764.3
<i>Of which: FBR Revenue *</i>	<i>3,112.0</i>	<i>3,361.0</i>	<i>3,842.1</i>	<i>3,829.5</i>	<i>3,997.9</i>	<i>4,764.3</i>
(ii) Provinces	283.3	321.8	401.4	401.8	413.6	508.4
<b>(2) Non-tax</b>	<b>786.6</b>	<b>967.5</b>	<b>760.9</b>	<b>427.3</b>	<b>1,524.4</b>	<b>1,630.7</b>
(i) Federal (exc. Interest from Provinces)	693.2	888.0	614.2	341.0	1,422.0	1,480.4
(ii) Provinces	93.3	79.5	146.7	86.3	102.4	150.3
<b>B. Total Expenditure (1+2)</b>	<b>5,796.3</b>	<b>6,800.5</b>	<b>7,488.4</b>	<b>8,345.6</b>	<b>9,648.5</b>	<b>10,306.7</b>
(1) Expenditure Booked (a+b)	6,008.4	6,878.5	7,475.9	8,323.2	9,735.8	10,399.7
a. Current (i+ii)	4,694.3	5,197.9	5,854.3	7,104.0	8,532.0	9,084.0
(i) Federal	3,144.3	3,472.2	3,789.8	4,776.2	6,016.2	6,264.8
<i>Of which: Mark-up Payments</i>	<i>1,263.4</i>	<i>1,348.4</i>	<i>1,499.9</i>	<i>2,091.1</i>	<i>2,619.7</i>	<i>2,749.7</i>
<i>Defence</i>	<i>757.7</i>	<i>888.1</i>	<i>1,030.4</i>	<i>1,146.8</i>	<i>1,213.3</i>	<i>1,316.4</i>
<i>Subsidies</i>	<i>196.5</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>425.0</i>
(ii) Provinces	1,550.0	1,725.7	2,064.5	2,327.9	2,515.8	2,819.2
b. Development & net Lending	1,314.1	1,680.7	1,621.7	1,219.2	1,203.7	1,315.7
(i) Federal	721.7	828.5	741.5	713.0	581.7	545.4
(ii) Provincial	592.4	852.2	880.1	506.2	622.0	770.2
(2) Statistical Discrepancy	(212.1)	(78.0)	12.4	22.4	(87.3)	(93.0)
<b>Budget Deficit (A-B)</b>	<b>(1,349.3)</b>	<b>(1,863.8)</b>	<b>(2,260.4)</b>	<b>(3,444.9)</b>	<b>(3,376.3)</b>	<b>(3,403.3)</b>
<b>Financing</b>	<b>1,349.3</b>	<b>1,863.8</b>	<b>2,260.4</b>	<b>3,444.9</b>	<b>3,376.3</b>	<b>3,403.3</b>
External	370.5	541.4	785.2	416.7	895.5	1,338.1
Domestic	978.9	1,322.4	1,475.2	3,028.2	2,480.8	2,065.2
Bank	787.0	1,045.8	1,120.5	2,263.2	1,940.6	1,869.0
Non-Bank	191.8	276.6	352.7	765.0	540.3	196.2
Privatization Proceeds	-	-	2.0	-	-	-
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Source: Ministry of Finance Govt. of Pakistan  
\*FBR-Federal Board of Revenue

## 10.2 Federal Government Revenue Receipts

(Billion Rupees)

	FY16	FY17	FY18	FY19	FY20	FY21 <sup>P</sup>
<b>1. Tax Revenue (a+b)</b>	<b>3,377.1</b>	<b>3,647.5</b>	<b>4,065.8</b>	<b>4,071.6</b>	<b>4,334.2</b>	<b>5,247.8</b>
<b>a) FBR Taxes</b>	<b>3,112.0</b>	<b>3,361.0</b>	<b>3,842.1</b>	<b>3,829.5</b>	<b>3,997.9</b>	<b>4,764.3</b>
<b>i) Direct Taxes</b>	<b>1,191.6</b>	<b>1,343.2</b>	<b>1,536.6</b>	<b>1,445.6</b>	<b>1,524.3</b>	<b>1,731.9</b>
<b>ii) Indirect Taxes</b>	<b>1,920.4</b>	<b>2,017.8</b>	<b>2,305.5</b>	<b>2,383.9</b>	<b>2,473.7</b>	<b>3,032.4</b>
Custom Duty	406.2	496.0	608.3	685.4	626.4	765.2
Sales Tax	1,323.7	1,323.3	1,491.3	1,464.9	1,596.8	1,990.2
Federal Excise Duty	190.6	198.6	205.9	233.6	250.5	277.1
<b>b) Other Taxes</b>	<b>265.1</b>	<b>286.4</b>	<b>223.6</b>	<b>242.2</b>	<b>336.3</b>	<b>483.5</b>
Other Taxes(including ICT)	3.4	4.3	5.3	9.0	20.9	16.9
Airport Tax	..	..	..	..	..	-
Gas Infrastructure Development Cess	79.8	42.1	15.2	21.5	9.3	19.4
Natural Gas Development Surcharge	32.7	73.3	24.2	5.3	12.4	22.5
Petroleum (PDL)	149.3	166.7	178.9	206.3	293.7	424.7
<b>2. Non-Tax Revenue</b>	<b>703.0</b>	<b>901.6</b>	<b>630.4</b>	<b>363.9</b>	<b>1,448.1</b>	<b>1,021.9</b>
Mark-up (Provinces)	9.8	13.6	16.2	22.9	26.1	25.0
Mark-up (PSEs & Others)	57.7	99.7	87.8	35.7	105.2	76.2
Dividend	88.5	69.7	57.5	60.2	40.1	43.9
Surplus profit of Regulators including PTA	34.3	33.6	15.9	18.2	127.0	39.1
SBP Profit	227.9	227.8	233.2	12.5	935.5	650.5
Defense Receipts	107.0	67.8	12.8	15.6	14.4	14.9
Citizenship, Naturalization & Passport Fee	20.8	20.1	15.9	23.0	17.7	13.0
Discount Retained on Crude Price	9.1	9.1	9.1	14.0	13.0	10.3
Royalties on Oil & Gas	57.7	53.0	58.2	87.9	79.4	70.9
Windfall levy against Crude Oil	1.6	1.6	3.9	7.7	5.2	3.0
Petroleum Levy on LPG	-	-	2.1	3.7	3.2	3.5
Others	88.4	305.7	117.8	62.4	81.3	71.6
<b>3. Gross Federal Receipts (1+2)</b>	<b>4,080.1</b>	<b>4,549.0</b>	<b>4,696.2</b>	<b>4,435.6</b>	<b>5,782.3</b>	<b>6,269.7</b>
<b>4. Transfer to Provinces</b>	<b>1,862.2</b>	<b>1,965.8</b>	<b>2,217.4</b>	<b>2,397.8</b>	<b>2,504.0</b>	<b>2,741.9</b>
<b>5. Net Federal Revenue Receipts (3-4)</b>	<b>2,218.0</b>	<b>2,583.2</b>	<b>2,478.7</b>	<b>2,037.8</b>	<b>3,278.3</b>	<b>3,527.8</b>

Note:- Sub heads of (b) "other taxes" are included by MoF in Non-Tax revenue for Current period

Source: Ministry of Finance Govt. of Pakistan

## 10.3 Federal Government Expenditure and Lending

(Billion Rupees)

	FY16	FY17	FY18	FY19	FY20	FY21 <sup>P</sup>
<b>Total Expenditure and net Lending (a+b+c)</b>	<b>3,921.1</b>	<b>4,361.8</b>	<b>4,704.3</b>	<b>5,599.2</b>	<b>6,818.9</b>	<b>7,244.8</b>
<b>(a) Current Expenditures</b>	<b>3,178.4</b>	<b>3,494.3</b>	<b>3,814.5</b>	<b>4,803.9</b>	<b>6,092.6</b>	<b>6,348.7</b>
<b>General Public Service</b>	<b>2,137.2</b>	<b>2,284.1</b>	<b>2,461.0</b>	<b>3,273.1</b>	<b>4,422.6</b>	<b>5,032.3</b>
Interest payments ( Debt Servicing)	1,263.4	1,348.4	1,499.9	2,091.1	2,619.7	2,749.7
<i>Domestic</i>	<i>1,150.8</i>	<i>1,220.3</i>	<i>1,322.6</i>	<i>1,820.8</i>	<i>2,313.1</i>	<i>2,523.8</i>
<i>Foreign</i>	<i>112.6</i>	<i>128.2</i>	<i>177.3</i>	<i>270.3</i>	<i>306.6</i>	<i>225.9</i>
Superannuation Allowances & Pension	222.5	303.8	333.7	392.9	447.3	440.1
Grants	396.1	374.2	408.5	469.7	928.2	911.6
<i>Provinces</i>	<i>34.2</i>	<i>22.2</i>	<i>24.7</i>	<i>27.7</i>	<i>76.4</i>	<i>83.8</i>
<i>Other</i>	<i>361.9</i>	<i>352.1</i>	<i>383.8</i>	<i>442.0</i>	<i>851.8</i>	<i>827.7</i>
Other General Public Service	255.2	257.7	219.0	319.4	427.3	505.8
Subsidies	-	-	-	-	-	425.0
Defense Affairs and Service	757.7	888.1	1,030.4	1,146.8	1,213.3	1,316.4
Public Orders and Safety Affairs	96.3	127.8	124.7	171.6	176.3	-
Economic Affairs	76.9	69.0	63.3	78.9	134.2	-
Environmental Protection	1.0	1.4	1.2	1.2	0.4	-
Housing and Community Amenities	2.2	1.6	3.4	2.1	4.7	-
Health	12.2	15.0	16.6	16.8	11.4	-
Recreation Culture and Religion	9.5	12.1	12.6	12.7	9.5	-
Education Affairs and Services	82.6	90.7	98.2	97.1	83.2	-
Social Protection	2.9	4.4	3.1	3.7	37.0	-
<b>(b) Development Expenditure and net Lending</b>	<b>742.6</b>	<b>867.5</b>	<b>889.8</b>	<b>795.3</b>	<b>726.3</b>	<b>789.1</b>
Total Development Expenditure	717.7	849.1	788.7	731.9	687.7	694.6
Public Sector Development Program	602.1	733.3	660.9	561.7	622.3	667.3
<i>Of which: Development Grant to Provinces</i>	<i>8.7</i>	<i>7.8</i>	<i>84.8</i>	<i>59.7</i>	<i>154.5</i>	<i>226.1</i>
Others	115.7	115.7	127.8	170.2	65.5	27.3
Net lending	24.9	18.4	101.1	63.3	38.6	94.5
Provinces	12.3	31.2	63.5	22.6	(9.9)	17.5
Other	12.6	(12.8)	37.6	40.8	48.5	76.9
<b>(c) Statistical Discrepancy</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>107.0</b>
<b>Overall Balance</b>	<b>(1,637.8)</b>	<b>(1,778.5)</b>	<b>(2,225.6)</b>	<b>(3,561.4)</b>	<b>(3,540.7)</b>	<b>(3,716.9)</b>
Financing	1,556.7	1,847.9	2,242.8	3,634.9	3,601.3	3,716.9
External	370.5	541.4	785.2	416.7	895.5	1,338.1
Domestic.	1,186.3	1,306.5	1,457.7	3,218.2	2,705.7	2,378.9
Bank	992.3	1,030.2	1,128.6	2,455.6	2,182.8	2,169.6
Non-Bank	193.9	276.3	327.1	762.6	523.0	209.2
Privatization Proceeds	-	-	2.0	-	-	-

Source: Ministry of Finance Govt. of Pakistan

## 10.4 Federal Board of Revenue Tax Collection

PERIOD		(Billion Rupees)				Total Tax Collection	
		Direct Taxes	Indirect Taxes				Total
			Sales	Excise	Customs		
2016-17		1,344.2	1,329.0	197.9	496.8	<b>2,023.7</b>	<b>3,367.9</b>
2017-18		1,536.6	1,485.3	213.4	608.4	<b>2,307.1</b>	<b>3,843.7</b>
2018-19		1,445.5	1,459.3	238.2	685.6	<b>2,383.1</b>	<b>3,828.6</b>
2019-20		1,523.5	1,596.8	250.5	626.6	<b>2,473.9</b>	<b>3,997.4</b>
2020-21 <sup>P</sup>		1,731.3	1,988.3	277.0	748.4	<b>3,013.7</b>	<b>4,745.0</b>
2020	Oct	110.2	152.4	22.4	52.2	<b>227.0</b>	<b>337.3</b>
	Nov	109.2	157.8	23.3	57.7	<b>238.8</b>	<b>348.0</b>
	Dec	244.1	171.8	22.8	70.0	<b>264.6</b>	<b>508.6</b>
2021 <sup>P</sup>	Jan	115.6	160.7	21.2	63.4	<b>245.3</b>	<b>360.9</b>
	Feb	111.3	154.2	23.4	60.2	<b>237.8</b>	<b>349.1</b>
	Mar	190.3	186.7	22.7	81.0	<b>290.5</b>	<b>480.8</b>
	Apr	113.0	175.8	27.6	66.9	<b>270.2</b>	<b>383.2</b>
	May	108.4	183.0	28.7	64.7	<b>276.4</b>	<b>384.7</b>
	Jun	258.3	206.9	31.6	74.6	<b>313.1</b>	<b>571.4</b>
	Jul	135.7	192.8	22.4	65.2	<b>280.4</b>	<b>416.1</b>
	Aug	122.9	223.1	23.4	76.9	<b>323.4</b>	<b>446.4</b>
	Sep	222.8	209.4	25.1	76.8	<b>311.2</b>	<b>534.0</b>
	Oct	142.6	205.2	25.8	73.0	<b>304.0</b>	<b>446.6</b>
	Nov	138.4	218.4	24.8	94.8	<b>338.0</b>	<b>476.4</b>
	Dec	259.0	226.3	24.7	90.5	<b>341.6</b>	<b>600.5</b>

Source: Federal Board of Revenue

<https://www.fbr.gov.pk/fbr-biannual-quarterly-reviews/132077>