

10.1 Consolidated Fiscal Operations (Federal & Provincial)

| | (Billion Rupees) | | | | | |
|--|------------------|------------------|------------------|-------------------|-------------------|--------------------------------|
| | FY11 | FY12 | FY13 | FY14 ^P | FY15 ^P | FY16 ^P (Jul-Mar) |
| A. Total Revenue (1+2) | 2,252.9 | 2,566.5 | 2,982.4 | 3,637.3 | 3,931.0 | 2,961.9 |
| (1) Tax | 1,699.3 | 2,052.9 | 2,199.2 | 2,564.5 | 3,017.6 | 2,481.0 |
| (i) Federal | 1,634.8 | 1,945.7 | 2,048.5 | 2,374.5 | 2,811.8 | 2,294.3 |
| <i>Of which: FBR Revenue *</i> | <i>1,558.0</i> | <i>1,882.7</i> | <i>1,946.4</i> | <i>2,254.5</i> | <i>2,590.0</i> | <i>2,103.0</i> |
| (ii) Provinces | 64.6 | 107.2 | 150.7 | 190.0 | 205.8 | 186.7 |
| (2) Non-tax | 553.5 | 513.6 | 783.2 | 1,072.8 | 913.4 | 480.9 |
| (i) Federal (exc. Interest from Provinces) | 491.2 | 465.6 | 711.9 | 1,023.4 | 837.8 | 436.2 |
| (ii) Provinces | 62.3 | 48.0 | 71.3 | 49.4 | 75.6 | 44.7 |
| | | | | | | |
| B. Total Expenditure (1+2) | 3,447.3 | 3,936.2 | 4,816.3 | 5,026.0 | 5,387.8 | 3,971.3 |
| (1) Expenditure Booked (a+b) | 3,414.8 | 3,866.4 | 4,800.3 | 5,241.1 | 5,565.4 | 4,117.1 |
| a. Current (i+ii) | 2,900.8 | 3,122.5 | 3,660.4 | 4,004.6 | 4,424.7 | 3,407.0 |
| (i) Federal | 2,088.1 | 2,154.7 | 2,565.2 | 2,831.2 | 3,037.6 | 2,368.9 |
| <i>Of which: Mark-up Payments</i> | <i>698.1</i> | <i>889.0</i> | <i>991.0</i> | <i>1,147.8</i> | <i>1,303.8</i> | <i>1,079.4</i> |
| <i>Defence</i> | <i>450.6</i> | <i>507.2</i> | <i>540.6</i> | <i>623.1</i> | <i>697.8</i> | <i>482.9</i> |
| <i>Subsidies</i> | <i>395.8</i> | <i>512.3</i> | <i>367.5</i> | <i>305.7</i> | ... | - |
| (ii) Provinces | 812.7 | 967.8 | 1,095.2 | 1,173.3 | 1,387.2 | 1,038.0 |
| b. Development & net Lending | 514.0 | 743.9 | 1,139.9 | 1,236.5 | 1,140.6 | 710.2 |
| (i) Federal | 268.4 | 368.5 | 768.3 | 806.0 | 641.8 | 338.1 |
| (ii) Provincial | 245.6 | 375.4 | 371.5 | 430.5 | 498.8 | 372.1 |
| (2) Statistical Discrepancy | 32.5 | 69.8 | 16.0 | (215.1) | (177.6) | (145.8) |
| Budget Deficit (A-B) | (1,194.4) | (1,369.7) | (1,833.9) | (1,388.7) | (1,456.7) | (1,009.4) |
| Financing | 1,194.4 | 1,369.7 | 1,833.9 | 1,388.7 | 1,456.7 | 1,009.4 |
| External | 107.7 | 128.7 | (1.7) | 511.7 | 181.0 | 222.9 |
| Domestic | 1,086.7 | 1,241.1 | 1,835.5 | 877.0 | 1,275.7 | 786.5 |
| Bank | 615.1 | 711.7 | 1,457.5 | 323.7 | 892.1 | 538.0 |
| Non-Bank | 471.6 | 529.4 | 378.0 | 553.3 | 366.1 | 248.4 |
| Privatization Proceeds | - | - | - | - | 17.5 | - |

P: Provisional
... Not Available

Source: Ministry of Finance Govt. of Pakistan
*FBR

10.2 Federal Government Revenue Receipts

(Billion Rupees)

| | FY11 | FY12 | FY13 | FY14 ^P | FY15 ^P | FY16 ^P (Jul-Mar) |
|--|----------------|----------------|----------------|-------------------|-------------------|--------------------------------|
| 1. Tax Revenue(a+b) | 1,634.8 | 1,945.7 | 2,048.5 | 2,374.5 | 2,811.8 | 2,294.3 |
| (a) Direct Taxes | 594.7 | 731.9 | 735.8 | 884.1 | 1,029.2 | 794.0 |
| (b) Indirect Taxes | 1,040.1 | 1,213.8 | 1,312.8 | 1,490.4 | 1,782.5 | 1,500.3 |
| Custom Duty | 185.4 | 218.2 | 239.6 | 241.0 | 306.1 | 300.0 |
| Sales Tax | 632.8 | 809.3 | 841.3 | 1,002.1 | 1,088.8 | 894.0 |
| Federal Excise Duty | 137.2 | 122.0 | 119.5 | 139.1 | 164.0 | 115.0 |
| Other Taxes(including ICT) | 1.8 | 3.8 | 2.7 | 4.6 | 92.2 | 87.3 |
| Airport Tax | 0.1 | .. | .. | 0.1 | .. | .. |
| Petroleum (PDL) | 82.7 | 60.4 | 109.7 | 103.5 | 131.4 | 104.0 |
| 2. Non-Tax Revenue | 509.7 | 478.5 | 726.8 | 1,037.5 | 850.8 | 445.3 |
| Post office Dept/PTA | - | - | - | 94.8 | 3.7 | 5.4 |
| Mark-up (Provinces) | 18.5 | 12.9 | 14.8 | 14.1 | 12.9 | 9.1 |
| Mark-up (Other) | 9.8 | 10.4 | 11.6 | 65.8 | 14.2 | 11.1 |
| Dividend | 50.6 | 49.7 | 63.5 | 65.9 | 74.1 | 35.8 |
| SBP Profit | 181.0 | 204.0 | 220.0 | 326.2 | 399.0 | 177.6 |
| Defence | 70.7 | 9.8 | 180.4 | 117.2 | 157.1 | 80.6 |
| Citizenship, Naturalization & Passport Fee | 9.9 | 10.9 | 16.2 | 19.0 | 18.7 | 8.1 |
| Development Surcharge on Gas | 30.4 | 23.0 | 32.2 | 38.5 | - | - |
| Discount Retained on Crude Price | 35.9 | 20.0 | 15.5 | 40.7 | 9.7 | 5.7 |
| Royalties on Oil & Gas | 59.1 | 62.8 | 65.2 | 76.4 | 74.1 | 46.3 |
| Windfall levy against Crude Oil | - | - | 23.8 | 14.6 | 12.2 | 1.6 |
| Gas Infrastructure Development Cess | - | - | 33.6 | 31.8 | - | - |
| Receipt from UNO | | | | | 21.9 | - |
| Petroleum Levy on LPG | - | - | .. | - | - | - |
| Others | 43.8 | 74.9 | 50.1 | 52.4 | 53.2 | 64.0 |
| Others (Profit) | | | | 67.7 | | - |
| Foreign Grants | | | | 12.3 | - | - |
| 3. Gross Federal Receipts (1+2) | 2,144.5 | 2,424.2 | 2,775.3 | 3,412.0 | 3,662.5 | 2,739.6 |
| 4. Transfer to Provinces | 999.3 | 1,089.9 | 1,215.0 | 1,406.3 | 1,538.7 | 1,253.2 |
| 5. Net Federal Revenue Receipts (3-4) | 1,145.2 | 1,334.3 | 1,560.3 | 2,005.8 | 2,123.9 | 1,486.4 |

P: Provisional

Source: Ministry of Finance Govt. of Pakistan

10.3 Federal Government Expenditure and Lending

(Billion Rupees)

| | FY11 | FY12 | FY13 | FY14 ^P | FY15 ^P | FY16 ^P (Jul-Mar) |
|---|------------------|------------------|------------------|-------------------|-------------------|--------------------------------|
| Total Expenditure and net Lending (a+b) | 2,441.7 | 2,612.0 | 3,441.0 | 3,759.1 | 3,761.7 | 2,749.0 |
| (a)Current Expenditures | 2,141.5 | 2,209.3 | 2,625.0 | 2,884.7 | 3,070.3 | 2,393.7 |
| General Public Service | 1,487.4 | 1,527.0 | 1,883.7 | 2,044.8 | 2,138.2 | 1,711.1 |
| Interest payments (Debt Servicing) | 698.1 | 889.0 | 991.0 | 1,147.8 | 1,303.8 | 1,079.4 |
| <i>Domestic</i> | 629.7 | 821.1 | 920.4 | 1,072.8 | 1,208.1 | 1,002.9 |
| <i>Foreign</i> | 68.4 | 67.9 | 70.6 | 75.0 | 95.7 | 76.6 |
| Superannuation Allowances & Pension | 106.6 | 140.4 | 172.6 | 180.2 | 185.2 | 174.8 |
| Grants | 285.5 | 278.9 | 292.5 | 336.7 | 320.9 | 278.7 |
| <i>Provinces</i> | 53.4 | 54.6 | 59.8 | 53.5 | 32.7 | 24.8 |
| <i>Other</i> | 232.1 | 224.3 | 232.7 | 283.2 | 288.1 | 253.9 |
| Other General Public Service | 397.1 | 218.6 | 427.6 | 380.1 | 328.3 | 178.2 |
| Defence Affairs and Service | 450.6 | 507.2 | 540.6 | 623.1 | 697.8 | 482.9 |
| Public Orders and Safety Affairs | 64.2 | 70.8 | 80.4 | 86.2 | 83.3 | 75.4 |
| Economic Affairs | 77.7 | 41.0 | 41.1 | 43.4 | 53.0 | 53.3 |
| Environmental Protection | 0.5 | 0.6 | 0.8 | 0.9 | 1.0 | 0.7 |
| Housing and Community Amenities | 0.2 | 0.1 | 1.7 | 1.0 | 2.2 | 0.8 |
| Health | 8.4 | 7.8 | 9.5 | 10.1 | 10.9 | 8.2 |
| Recreation Culture and Religion | 4.6 | 6.3 | 6.8 | 7.8 | 7.7 | 6.4 |
| Education Affairs and Services | 43.9 | 45.2 | 56.9 | 65.4 | 73.2 | 53.3 |
| Social Protection | 4.0 | 3.4 | 3.6 | 2.0 | 3.1 | 1.6 |
| (b)Development Expenditure and net Lending | 300.1 | 402.7 | 816.0 | 874.3 | 691.3 | 355.3 |
| Total Development Expenditure | 277.3 | 380.4 | 430.3 | 711.5 | 627.7 | 332.9 |
| Public Sector Development Program | 232.7 | 313.3 | 348.3 | 441.0 | 502.2 | 256.9 |
| <i>Of which: Development Grant to Provinces</i> | 16.7 | 24.0 | 24.7 | 6.1 | 13.3 | 5.6 |
| Others | 44.6 | 67.1 | 82.0 | 270.5 | 125.5 | 76.0 |
| Net lending | 22.9 | 22.3 | 385.7 | 162.9 | 63.7 | 22.4 |
| Provinces | 15.0 | 10.3 | 22.9 | 62.3 | 36.3 | 11.6 |
| Other | 7.9 | 12.0 | 362.8 | 100.6 | 27.4 | 10.8 |
| Overall Balance | (1,296.5) | (1,277.8) | (1,880.7) | (1,753.3) | (1,637.8) | (1,262.6) |
| Financing | 1,328.3 | 1,330.6 | 1,886.6 | 1,585.7 | 1,543.4 | 1,230.6 |
| External | 107.7 | 128.7 | (1.7) | 511.7 | 181.0 | 222.9 |
| Domestic. | 1,220.6 | 1,202.0 | 1,888.3 | 1,073.9 | 1,362.4 | 1,007.7 |
| Bank | 747.7 | 674.4 | 1,508.5 | 518.1 | 974.1 | 756.3 |
| Non-Bank | 472.9 | 527.6 | 379.8 | 555.7 | 370.8 | 251.4 |
| Privatization Proceeds | - | - | - | - | 17.5 | - |
| FBR Taxes* | 1,558.0 | 1,882.7 | 1,946.4 | 2,254.5 | 2,590.0 | 2,103.0 |

P: Provisional

Source: Ministry of Finance Govt. of Pakistan

* FBR

10.4 Federal Board of Revenue Tax Collection

(Billion Rupees)

| PERIOD | Direct Taxes | Indirect Taxes | | | | Total | Total Tax Collection | |
|------------------|--------------|----------------|--------|---------|----------------|----------------|----------------------|--------------|
| | | Sales | Excise | Customs | | | | |
| 2010-11 | 602.5 | 633.4 | 137.4 | 184.9 | 955.6 | 1,558.0 | | |
| 2011-12 | 738.4 | 804.9 | 122.5 | 216.9 | 1,144.3 | 1,882.7 | | |
| 2012-13 | 743.4 | 842.5 | 121.0 | 239.5 | 1,203.0 | 1,946.4 | | |
| 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 | Apr | 74.4 | 82.9 | 15.3 | 25.9 | 124.1 | 198.5 | |
| | May | 80.0 | 104.8 | 20.1 | 29.7 | 154.5 | 234.5 | |
| | Jun | 177.8 | 139.8 | 22.5 | 41.8 | 204.0 | 381.8 | |
| | Jul | 57.6 | 64.7 | 4.3 | 22.0 | 91.0 | 148.6 | |
| | Aug | 60.3 | 86.8 | 8.1 | 26.8 | 121.8 | 182.0 | |
| | Sep | 121.8 | 101.9 | 15.0 | 30.8 | 147.7 | 269.5 | |
| | Oct | 73.6 | 104.6 | 15.4 | 30.1 | 150.2 | 223.8 | |
| | Nov | 73.5 | 108.9 | 12.5 | 30.2 | 151.6 | 225.0 | |
| | Dec | 154.0 | 124.1 | 18.4 | 39.4 | 181.9 | 335.9 | |
| | 2016 | Jan | 64.6 | 93.8 | 11.2 | 32.1 | 137.0 | 201.7 |
| | | Feb | 71.0 | 100.7 | 14.5 | 29.2 | 144.5 | 215.5 |
| | | Mar | 133.3 | 112.9 | 17.7 | 37.0 | 167.6 | 300.9 |
| Apr ^P | | 78.2 | 115.1 | 16.3 | 33.4 | 164.8 | 243.1 | |

Source: Federal Board of Revenue