

## 10.1 Consolidated Fiscal Operations (Federal & Provincial)

	(Billion Rupees)					
	FY12	FY13	FY14	FY15	FY16	FY17
<b>A. Total Revenue (1+2)</b>	<b>2,566.5</b>	<b>2,982.4</b>	<b>3,637.3</b>	<b>3,931.0</b>	<b>4,447.0</b>	<b>4,936.7</b>
<b>(1) Tax</b>	<b>2,052.9</b>	<b>2,199.2</b>	<b>2,564.5</b>	<b>3,017.6</b>	<b>3,660.4</b>	<b>3,969.3</b>
(i) Federal	1,945.7	2,048.5	2,374.5	2,811.8	3,377.1	3,647.5
<i>Of which: FBR Revenue *</i>	<i>1,882.7</i>	<i>1,946.4</i>	<i>2,254.5</i>	<i>2,590.0</i>	<i>3,112.0</i>	<i>3,361.1</i>
(ii) Provinces	107.2	150.7	190.0	205.8	283.3	321.8
<b>(2) Non-tax</b>	<b>513.6</b>	<b>783.2</b>	<b>1,072.8</b>	<b>913.4</b>	<b>786.6</b>	<b>967.5</b>
(i) Federal (exc. Interest from Provinces)	465.6	711.9	1,023.4	837.8	693.2	888.0
(ii) Provinces	48.0	71.3	49.4	75.6	93.3	79.5
 <b>B. Total Expenditure (1+2)</b>	 <b>3,936.2</b>	 <b>4,816.3</b>	 <b>5,026.0</b>	 <b>5,387.8</b>	 <b>5,796.3</b>	 <b>6,800.5</b>
<b>(1) Expenditure Booked (a+b)</b>	<b>3,866.4</b>	<b>4,800.3</b>	<b>5,241.1</b>	<b>5,565.4</b>	<b>6,008.4</b>	<b>6,878.5</b>
a. Current (i+ii)	3,122.5	3,660.4	4,004.6	4,424.7	4,694.3	5,197.9
(i) Federal	2,154.7	2,565.2	2,831.2	3,037.6	3,144.3	3,472.2
<i>Of which: Mark-up Payments</i>	<i>889.0</i>	<i>991.0</i>	<i>1,147.8</i>	<i>1,303.8</i>	<i>1,263.4</i>	<i>1,348.4</i>
<i>Defence</i>	<i>507.2</i>	<i>540.6</i>	<i>623.1</i>	<i>697.8</i>	<i>757.7</i>	<i>888.1</i>
<i>Subsidies</i>	<i>512.3</i>	<i>367.5</i>	<i>305.7</i>	<i>...</i>	<i>196.5</i>	<i>-</i>
(ii) Provinces	967.8	1,095.2	1,173.3	1,387.2	1,550.0	1,725.7
b. Development & net Lending	743.9	1,139.9	1,236.5	1,140.6	1,314.1	1,680.7
(i) Federal	368.5	768.3	806.0	641.8	721.7	725.6
(ii) Provincial	375.4	371.5	430.5	498.8	592.4	852.2
<b>(2) Statistical Discrepancy</b>	<b>69.8</b>	<b>16.0</b>	<b>(215.1)</b>	<b>(177.6)</b>	<b>(212.1)</b>	<b>(78.0)</b>
<b>Budget Deficit (A-B)</b>	<b>1,369.7</b>	<b>1,833.9</b>	<b>1,388.7</b>	<b>1,456.7</b>	<b>1,349.3</b>	<b>(1,863.8)</b>
<b>Financing</b>	<b>1,369.7</b>	<b>1,833.9</b>	<b>1,388.7</b>	<b>1,456.7</b>	<b>1,349.3</b>	<b>1,863.8</b>
External	128.7	(1.7)	511.7	181.0	370.5	541.4
Domestic	1,241.1	1,835.5	877.0	1,275.7	978.9	1,322.4
Bank	711.7	1,457.5	323.7	892.1	787.0	1,045.8
Non-Bank	529.4	378.0	553.3	366.1	191.8	276.6
Privatization Proceeds	-	-	-	17.5	-	-

... Not Available

Source: Ministry of Finance Govt. of Pakistan  
\*FBR

## 10.2 Federal Government Revenue Receipts

(Billion Rupees)

	FY12	FY13	FY14	FY15	FY16	FY17
<b>1. Tax Revenue (a+b+c)</b>	<b>1,945.7</b>	<b>2,048.5</b>	<b>2,374.5</b>	<b>2,811.8</b>	<b>3,377.1</b>	<b>3,647.5</b>
<b>(a) Direct Taxes</b>	<b>731.9</b>	<b>735.8</b>	<b>884.1</b>	<b>1,029.2</b>	<b>1,191.6</b>	<b>1,343.2</b>
<b>(b) Indirect Taxes</b>	<b>1,149.5</b>	<b>1,200.4</b>	<b>1,382.2</b>	<b>1,558.9</b>	<b>1,920.5</b>	<b>2,017.9</b>
Custom Duty	218.2	239.6	241.0	306.1	406.2	496.0
Sales Tax	809.3	841.3	1,002.1	1,088.8	1,323.7	1,323.3
Federal Excise Duty	122.0	119.5	139.1	164.0	190.6	197.6
<b>(c) Other Taxes</b>	<b>64.2</b>	<b>112.4</b>	<b>108.2</b>	<b>223.6</b>	<b>265.1</b>	<b>286.4</b>
Other Taxes (including ICT)	3.8	2.7	4.6	92.2	115.8	119.7
Airport Tax	..	..	0.1	..	..	..
Petroleum (PDL)	60.4	109.7	103.5	131.4	149.3	166.7
<b>2. Non-Tax Revenue</b>	<b>478.5</b>	<b>726.8</b>	<b>1,037.5</b>	<b>850.8</b>	<b>703.0</b>	<b>901.6</b>
Post office Dept / PTA	-	-	94.8	3.7	34.3	33.6
Mark-up (Provinces)	12.9	14.8	14.1	12.9	9.8	13.6
Mark-up (Other)	10.4	11.6	65.8	14.2	57.7	99.7
Dividend	49.7	63.5	65.9	74.1	88.5	69.7
SBP Profit	204.0	220.0	326.2	399.0	227.9	227.8
Defence	9.8	180.4	117.2	157.1	107.0	67.8
Citizenship, Naturalization & Passport Fee	10.9	16.2	19.0	18.7	20.8	20.1
Development Surcharge on Gas	23.0	32.2	38.5	-	-	-
Discount Retained on Crude Price	20.0	15.5	40.7	9.7	9.1	9.1
Royalties on Oil & Gas	62.8	65.2	76.4	74.1	57.7	53.0
Windfall levy against Crude Oil	-	23.8	14.6	12.2	1.6	1.7
Gas Infrastructure Development Cess	-	33.6	31.8	-	-	-
Receipt from UNO				21.9	-	-
Petroleum Levy on LPG	-	..	-	-	-	-
Others	74.9	50.1	52.4	53.2	88.4	305.7
Others (Profit)			67.7		-	-
Foreign Grants			12.3	-	-	-
<b>3. Gross Federal Receipts (1+2)</b>	<b>2,424.2</b>	<b>2,775.3</b>	<b>3,412.0</b>	<b>3,662.5</b>	<b>4,080.1</b>	<b>4,549.1</b>
<b>4. Transfer to Provinces</b>	<b>1,089.9</b>	<b>1,215.0</b>	<b>1,406.3</b>	<b>1,538.7</b>	<b>1,862.2</b>	<b>1,965.8</b>
<b>5. Net Federal Revenue Receipts (3-4)</b>	<b>1,334.3</b>	<b>1,560.3</b>	<b>2,005.8</b>	<b>2,123.9</b>	<b>2,218.0</b>	<b>2,583.2</b>

Source: Ministry of Finance Govt. of Pakistan

## 10.3 Federal Government Expenditure and Lending

(Billion Rupees)

	FY12	FY13	FY14	FY15	FY16	FY17
<b>Total Expenditure and net Lending (a+b)</b>	<b>2,612.0</b>	<b>3,441.0</b>	<b>3,759.1</b>	<b>3,761.7</b>	<b>3,921.1</b>	<b>4,361.8</b>
<b>(a) Current Expenditures</b>	<b>2,209.3</b>	<b>2,625.0</b>	<b>2,884.7</b>	<b>3,070.3</b>	<b>3,178.4</b>	<b>3,494.3</b>
<b>General Public Service</b>	<b>1,527.0</b>	<b>1,883.7</b>	<b>2,044.8</b>	<b>2,138.2</b>	<b>2,137.2</b>	<b>2,284.1</b>
Interest payments ( Debt Servicing)	889.0	991.0	1,147.8	1,303.8	1,263.4	1,348.4
<i>Domestic</i>	821.1	920.4	1,072.8	1,208.1	1,150.8	1,220.3
<i>Foreign</i>	67.9	70.6	75.0	95.7	112.6	128.2
Superannuation Allowances & Pension	140.4	172.6	180.2	185.2	222.5	303.8
Grants	278.9	292.5	336.7	320.9	396.1	374.2
<i>Provinces</i>	54.6	59.8	53.5	32.7	34.2	22.2
<i>Other</i>	224.3	232.7	283.2	288.1	361.9	352.1
Other General Public Service	218.6	427.6	380.1	328.3	255.2	257.7
Defence Affairs and Service	507.2	540.6	623.1	697.8	757.7	888.1
Public Orders and Safety Affairs	70.8	80.4	86.2	83.3	96.3	127.8
Economic Affairs	41.0	41.1	43.4	53.0	76.9	69.0
Environmental Protection	0.6	0.8	0.9	1.0	1.0	1.4
Housing and Community Amenities	0.1	1.7	1.0	2.2	2.2	1.6
Health	7.8	9.5	10.1	10.9	12.2	15.0
Recreation Culture and Religion	6.3	6.8	7.8	7.7	9.5	12.1
Education Affairs and Services	45.2	56.9	65.4	73.2	82.6	90.7
Social Protection	3.4	3.6	2.0	3.1	2.9	4.4
<b>(b) Development Expenditure and net Lending</b>	<b>402.7</b>	<b>816.0</b>	<b>874.3</b>	<b>691.3</b>	<b>742.6</b>	<b>867.5</b>
Total Development Expenditure	380.4	430.3	711.5	627.7	717.7	849.1
Public Sector Development Program	313.3	348.3	441.0	502.2	602.1	733.3
<i>Of which: Development Grant to Provinces</i>	24.0	24.7	6.1	13.3	8.7	7.8
Others	67.1	82.0	270.5	125.5	115.7	115.7
Net lending	22.3	385.7	162.9	63.7	24.9	18.4
Provinces	10.3	22.9	62.3	36.3	12.3	31.2
Other	12.0	362.8	100.6	27.4	12.6	(12.8)
<b>Overall Balance</b>	<b>(1,277.8)</b>	<b>(1,880.7)</b>	<b>(1,753.3)</b>	<b>(1,637.8)</b>	<b>(1,637.8)</b>	<b>(1,778.5)</b>
Financing	1,330.6	1,886.6	1,585.7	1,543.4	1,556.7	1,847.9
External	128.7	(1.7)	511.7	181.0	370.5	541.4
Domestic	1,202.0	1,888.3	1,073.9	1,362.4	1,186.3	1,306.5
Bank	674.4	1,508.5	518.1	974.1	992.3	1,030.2
Non-Bank	527.6	379.8	555.7	370.8	193.9	276.3
Privatization Proceeds	-	-	-	17.5	-	-
FBR Taxes*	1,882.7	1,946.4	2,254.5	2,590.0	3,112.0	3,361.0

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			
2012-13	743.4	842.5	121.0	239.5	<b>1,203.0</b>	<b>1,946.4</b>	
2013-14	877.3	996.4	138.1	242.8	<b>1,377.3</b>	<b>2,254.5</b>	
2014-15	1,033.7	1,087.8	162.2	306.2	<b>1,556.3</b>	<b>2,590.0</b>	
2015-16	1,191.6	1,323.7	190.6	406.2	<b>1,920.4</b>	<b>3,112.0</b>	
2016-17	1,343.2	1,323.3	198.6	496.0	<b>2,017.8</b>	<b>3,361.0</b>	
2016	Jun	196.6	174.5	33.2	60.8	<b>268.6</b>	<b>465.2</b>
	Jul	50.7	73.1	6.1	28.6	<b>107.7</b>	<b>158.4</b>
	Aug	69.1	90.7	9.5	37.8	<b>137.9</b>	<b>207.0</b>
	Sep	113.9	97.7	15.5	34.6	<b>147.8</b>	<b>261.7</b>
	Oct	88.6	103.0	15.4	34.2	<b>152.6</b>	<b>241.2</b>
	Nov	81.1	81.0	16.7	37.4	<b>135.2</b>	<b>216.3</b>
	Dec	188.0	131.9	22.3	45.5	<b>199.7</b>	<b>387.7</b>
2017	Jan	83.4	92.6	10.4	39.1	<b>142.1</b>	<b>225.5</b>
	Feb	81.7	95.5	12.4	37.5	<b>145.4</b>	<b>227.1</b>
	Mar	140.7	132.1	18.9	48.8	<b>199.8</b>	<b>340.5</b>
	Apr	81.2	112.5	16.5	43.2	<b>172.2</b>	<b>253.4</b>
	May	120.3	142.3	25.6	47.6	<b>215.5</b>	<b>335.9</b>
	Jun	249.3	170.9	29.3	61.9	<b>262.0</b>	<b>511.3</b>

Source: Federal Board of Revenue