

10.1 Consolidated Fiscal Operations (Federal & Provincial)

	(Billion Rupees)					
	FY15	FY16	FY17	FY18	FY19	Jul-Sep FY20 ^p
A. Total Revenue	3,931.0	4,447.0	4,936.7	5,228.0	4,900.7	1,489.1
(1) Tax	3,017.6	3,660.4	3,969.2	4,467.1	4,473.4	1,142.9
(i) Federal	2,811.8	3,377.1	3,647.5	4,065.8	4,071.6	1,038.4
<i>Of which: FBR Revenue *</i>	<i>2,590.0</i>	<i>3,112.0</i>	<i>3,361.0</i>	<i>3,842.1</i>	<i>3,829.5</i>	<i>964.4</i>
(ii) Provinces	205.8	283.3	321.8	401.4	401.8	104.5
(2) Non-tax	913.4	786.6	967.5	760.9	427.3	346.1
(i) Federal (exc. Interest from Provinces)	837.8	693.2	888.0	614.2	341.0	315.2
(ii) Provinces	75.6	93.3	79.5	146.7	86.3	30.9
B. Total Expenditure (1+2)	5,387.8	5,796.3	6,800.5	7,488.4	8,345.6	1,775.1
(1) Expenditure Booked (a+b)	5,565.4	6,008.4	6,878.5	7,475.9	8,323.2	1,729.3
a. Current (i+ii)	4,424.7	4,694.3	5,197.9	5,854.3	7,104.0	1,582.2
(i) Federal	3,037.6	3,144.3	3,472.2	3,789.8	4,776.2	1,069.7
<i>Of which: Mark-up Payments</i>	<i>1,303.8</i>	<i>1,263.4</i>	<i>1,348.4</i>	<i>1,499.9</i>	<i>2,091.1</i>	<i>571.7</i>
<i>Defence</i>	<i>697.8</i>	<i>757.7</i>	<i>888.1</i>	<i>1,030.4</i>	<i>1,146.8</i>	<i>242.6</i>
<i>Subsidies</i>	<i>...</i>	<i>196.5</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
(ii) Provinces	1,387.2	1,550.0	1,725.7	2,064.5	2,327.9	512.4
b. Development & net Lending	1,140.6	1,314.1	1,680.7	1,621.7	1,219.2	147.2
(i) Federal	641.8	721.7	725.6	576.1	502.1	71.8
(ii) Provincial	498.8	592.4	852.2	880.1	506.2	70.6
(2) Statistical Discrepancy	(177.6)	(212.1)	(78.0)	12.4	22.4	45.8
Budget Deficit (A-B)	(1,456.7)	(1,349.3)	(1,863.8)	(2,260.4)	(3,444.9)	(286.0)
Financing	1,456.7	1,349.3	1,863.8	2,260.4	3,444.9	286.0
External	181.0	370.5	541.4	785.2	416.7	166.5
Domestic	1,275.7	978.9	1,322.4	1,475.2	3,028.2	119.5
Bank	892.1	787.0	1,045.8	1,120.5	2,263.2	(123.0)
Non-Bank	366.1	191.8	276.6	352.7	765.0	242.5
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)

	FY15	FY16	FY17	FY18	FY19	Jul-Sep FY20 ^p
1. Tax Revenue(a+b)	2,811.8	3,377.1	3,647.5	4,065.8	4,071.6	1,038.4
a) FBR Taxes	2,588.2	3,112.0	3,361.0	3,842.1	3,829.5	964.4
i) Direct Taxes	1,029.2	1,191.6	1,343.2	1,536.6	1,445.6	355.7
ii) Indirect Taxes	1,558.9	1,920.4	2,017.8	2,305.5	2,383.9	608.7
Custom Duty	306.1	406.2	496.0	608.3	685.4	155.6
Sales Tax	1,088.8	1,323.7	1,323.3	1,491.3	1,464.9	403.9
Federal Excise Duty	164.0	190.6	198.6	205.9	233.6	49.2
b) Other Taxes	223.6	265.1	286.4	223.6	242.2	74.1
Other Taxes(including ICT)	9.3	3.4	4.3	5.3	9.0	4.8
Airport Tax	..	..	..	..	..	..
Gas Infrastructure Development Cess	57.0	79.8	42.1	15.2	21.5	2.7
Natural Gas Development Surcharge	25.9	32.7	73.3	24.2	5.3	1.7
Petroleum (PDL)	131.4	149.3	166.7	178.9	206.3	64.8
2. Non-Tax Revenue	850.8	703.0	901.6	630.4	363.9	321.2
Mark-up (Provinces)	12.9	9.8	13.6	16.2	22.9	6.0
Mark-up (PSEs & Others)	14.2	57.7	99.7	87.8	35.7	3.3
Dividend	74.1	88.5	69.7	57.5	60.2	1.7
Post office Dept/PTA	3.7	34.3	33.6	15.9	18.2	71.8
SBP Profit	399.0	227.9	227.8	233.2	12.5	185.0
Defence Receipts	157.1	107.0	67.8	12.8	15.6	2.6
Citizenship, Naturalization & Passport Fee	18.7	20.8	20.1	15.9	23.0	6.2
Discount Retained on Crude Price	9.7	9.1	9.1	9.1	14.0	3.7
Royalties on Oil & Gas	74.1	57.7	53.0	58.2	87.9	23.8
Windfall levy against Crude Oil	12.2	1.6	1.6	3.9	7.7	2.0
Petroleum Levy on LPG	-	-	-	2.1	3.7	0.8
Others	75.1	88.4	305.7	117.8	62.4	14.2
3. Gross Federal Receipts (1+2)	3,662.5	4,080.1	4,549.0	4,696.2	4,435.6	1,359.7
4. Transfer to Provinces	1,538.7	1,862.2	1,965.8	2,217.4	2,397.8	612.5
5. Net Federal Revenue Receipts (3-4)	2,123.9	2,218.0	2,583.2	2,478.7	2,037.8	747.2

Source: Ministry of Finance Govt. of Pakistan

10.3 Federal Government Expenditure and Lending

	(Billion Rupees)					
	FY15	FY16	FY17	FY18	FY19 ^P	Jul-Sep FY20 ^P
Total Expenditure and net Lending (a+b)	3,761.7	3,921.1	4,361.8	5,435.9	5,599.2	1,189.4
(a)Current Expenditures	3,070.3	3,178.4	3,494.3	3,814.2	4,803.9	1,092.6
General Public Service	2,138.2	2,137.2	2,284.1	2,461.0	3,273.1	789.5
Interest payments (Debt Servicing)	1,303.8	1,263.4	1,348.4	1,499.9	2,091.1	571.7
<i>Domestic</i>	<i>1,208.1</i>	<i>1,150.8</i>	<i>1,220.3</i>	<i>1,322.6</i>	<i>1,820.8</i>	<i>494.0</i>
<i>Foreign</i>	<i>95.7</i>	<i>112.6</i>	<i>128.2</i>	<i>177.3</i>	<i>270.3</i>	<i>77.6</i>
Superannuation Allowances & Pension	185.2	222.5	303.8	333.7	392.9	99.3
Grants	320.9	396.1	374.2	408.5	469.7	91.7
<i>Provinces</i>	<i>32.7</i>	<i>34.2</i>	<i>22.2</i>	<i>24.7</i>	<i>27.7</i>	<i>22.8</i>
<i>Other</i>	<i>288.1</i>	<i>361.9</i>	<i>352.1</i>	<i>383.8</i>	<i>442.0</i>	<i>68.9</i>
Other General Public Service	328.3	255.2	257.7	219.0	319.4	26.8
Defence Affairs and Service	697.8	757.7	888.1	1,030.1	1,146.8	242.6
Public Orders and Safety Affairs	83.3	96.3	127.8	124.7	171.6	33.3
Economic Affairs	53.0	76.9	69.0	63.3	78.9	6.1
Environmental Protection	1.0	1.0	1.4	1.2	1.2	0.1
Housing and Community Amenities	2.2	2.2	1.6	3.4	2.1	0.2
Health	10.9	12.2	15.0	16.6	16.8	2.5
Recreation Culture and Religion	7.7	9.5	12.1	12.6	12.7	1.9
Education Affairs and Services	73.2	82.6	90.7	98.2	97.1	15.6
Social Protection	3.1	2.9	4.4	3.1	3.7	0.5
(b)Development Expenditure and net Lending	691.3	742.6	867.5	1,621.7	795.3	96.9
Total Development Expenditure	627.7	717.7	849.1	1,584.1	731.9	93.6
Public Sector Development Program	502.2	602.1	733.3	1,456.2	561.7	93.5
<i>Of which: Development Grant to Provinces</i>	<i>13.3</i>	<i>8.7</i>	<i>7.8</i>	<i>84.8</i>	<i>59.7</i>	<i>21.7</i>
Others	125.5	115.7	115.7	127.8	170.2	0.1
Net lending	63.7	24.9	18.4	101.1	63.3	3.3
Provinces	36.3	12.3	31.2	63.5	22.6	(1.4)
Other	27.4	12.6	(12.8)	37.6	40.8	4.7
Overall Balance	(1,637.8)	(1,637.8)	(1,778.5)	(2,225.6)	(3,561.4)	(442.3)
Financing	1,543.4	1,556.7	1,847.9	2,242.8	3,634.9	475.0
External	181.0	370.5	541.4	785.2	416.7	166.5
Domestic.	1,362.4	1,186.3	1,306.5	1,457.7	3,218.2	308.5
Bank	974.1	992.3	1,030.2	1,128.6	2,455.6	67.1
Non-Bank	370.8	193.9	276.3	327.1	762.6	241.4
Privatization Proceeds	17.5	-	-	2.0	-	-
FBR Taxes	2,590.0	3,112.0	3,361.0	3,842.1	3,829.5	964.4

Source: Ministry of Finance Govt. of Pakistan

10.4 Federal Board of Revenue Tax Collection

(Billion Rupees)							
PERIOD		Direct Taxes	Indirect Taxes				Total Tax Collection
			Sales	Excise	Customs	Total	
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		1,536.6	1,491.3	205.9	608.3	2,305.5	3,842.1
2018-19 ^P		1,434.7	1,458.5	240.8	684.5	2,383.8	3,818.5
2018 ^P	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	77.2	110.7	11.9	53.2	175.9	253.1
	Sep	127.3	126.7	21.0	53.1	200.8	328.1
	Oct	79.4	116.5	16.4	56.5	189.5	268.9
	Nov	98.9	107.1	18.4	57.4	182.9	281.8
	Dec	191.6	129.3	25.5	65.5	220.3	411.9
	2019 ^P	Jan	90.7	109.9	15.2	56.6	181.6
	Feb	79.8	112.2	20.7	51.5	184.5	264.3
	Mar	154.3	129.6	24.6	62.4	216.6	370.9
	Apr	78.5	125.6	21.1	52.4	199.1	277.6
	May	112.0	139.8	22.2	56.2	218.1	330.1
	Jun	251.0	153.4	34.5	69.4	257.4	508.4

Source: Federal Board of Revenue