

Table 1

**Pakistan: Summary of Consolidated Federal and Provincial
Budgetary Operations, 2016-17**

(In Million of Pakistan Rupees)

	July-Sept. 2016	July-Dec. 2016
Total Revenue	862,243	1,990,629
Tax Revenue	750,673	1,741,191
Federal	686,184	1,595,450
Provincial	64,489	145,741
Non-Tax	111,570	249,438
Federal	96,523	214,068
Provincial	15,047	35,370
Total Expenditure	1,300,143	2,789,738
Current Expenditure	1,070,749	2,241,616
Of which : Mark-up Payments	414,283	647,417
Defence	151,478	336,336
Development Expenditure & net lending	190,832	490,940
Statistical Discrepancy	38,562	57,182
Budget Deficit	437,900	799,109
Financing	437,900	799,109
External	68,835	240,879
Domestic	369,065	558,230
Non-Bank	69,347	151,133
Bank	299,718	407,097
<u>Memo Items:-</u>		
Total Revenue	2.6	5.9
Tax Revenue	2.2	5.2
Nontax Revenue	0.3	0.7
Total Expenditure	3.9	8.3
Current	3.2	6.7
Of which : Mark-up Payments	1.2	1.9
Defence	0.5	1.0
Development Expenditure and net lending	0.6	1.5
Budget deficit	1.3	2.4
GDP (Rs. in Billion)	33,509	33,509

Note: Figures based on information from AGPR/Provincial A.Gs./ SBP/EAD.

Table 2

**Pakistan: Summary of Consolidated Federal and Provincial Revenue
2016-17**

(In Million of Pakistan Rupees)

	July-Sept. 2016	July-Dec. 2016
Total Revenue	862,243	1,990,629
Tax Revenue	750,673	1,741,191
Direct Taxes	231,572	586,436
Taxes on property	4,952	4,753
Taxes on goods and services	294,189	665,879
Excise duty	32,691	88,404
Sales Tax	261,498	577,475
Taxes on international trade	100,874	217,978
Other taxes	119,086	266,145
Sales Tax on Services GST	28,657	76,002
Stamp duties	6,894	16,614
Motor vehicles tax	5,630	9,918
Gas Infrastructure Development Cess	14,642	28,286
Natural Gas Development Surcharge	9,877	18,963
Petroleum Levy	35,778	79,178
Other taxes	17,608	37,184
Nontax Revenue	111,570	249,438
Mark-up (PSEs & Others)	777	8,855
Dividend	4,978	12,186
Profits Post Office Deptt./PTA	61	598
Surplus Profit of State Bank of Pakistan	39,385	87,785
Defence	1,692	4,573
Passport Fee	2,662	7,146
Discount retained on Cruid Price	2,061	3,612
Royalties on Oil\ Gas	14,327	24,428
Widfall Levy against Cruid Oil	270	514
Others	45,357	99,741
<u>Memo Items:-</u>		
Total Revenue	2.6	5.9
Tax revenue	2.2	5.2
Direct Taxes	0.7	1.8
Taxes on property	0.0	0.0
Taxes on goods and services	0.9	2.0
Excise duty	0.1	0.3
Sales Tax	0.8	1.7
Taxes on international trade	0.3	0.7
Other taxes	0.4	0.8
Nontax Revenue	0.3	0.7
GDP (Rs. in Billion)	33,509	33,509

Table 3

**Pakistan: Summary of Consolidated Federal and Provincial Expenditure
2016-17**

(In Million of Pakistan Rupees)

	July-Sept. 2016	July-Dec. 2016
Total Expenditure	1,261,581	2,732,556
Current Expenditure	1,070,749	2,241,616
Federal	757,841	1,473,526
General Public Service	551,797	1,022,814
Servicing of Domestic Debt	392,697	587,660
Servicing of Foreign Debt	21,586	59,757
Superannuation Allowances & Pension	54,070	131,252
Grants (Other than Provinces)	47,948	141,403
Other General Public Service	35,496	102,742
Defence Affairs and Service	151,478	336,336
Public Orders and Safety Affairs	24,042	51,423
Economics Affairs	9,536	15,409
Environmental Protection	185	434
Housing and Community Amenities	13	370
Health	2,731	6,102
Recreation Culture and Religion	1,533	4,568
Education Affairs and Services	16,194	35,305
Social Protection	332	765
Provincial	312,908	768,090
Development Expenditure and net lending	190,832	490,940
Total Development Expenditure	191,095	497,364
PSDP	167,134	445,689
Federal*	64,085	198,274
Provincial	103,049	247,415
Other Development Expenditure	23,961	51,675
Net lending	(263)	(6,424)
Memo Items:-		
Total Expenditure	3.8	8.2
Current Expenditure	3.2	6.7
Federal	2.3	4.4
General Public Service	1.6	3.1
Servicing of Domestic Debt	1.2	1.8
Servicing of Foreign Debt	0.1	0.2
Superannuation Allowances & Pension	0.2	0.4
Defence Affairs and Service	0.5	1.0
Provincial	0.9	2.3
Development Expenditure	0.6	1.5
GDP (Rs. in Billion)	33,509	33,509

* Net excluding development grants to provinces

Table 4

Pakistan: Federal Government Fiscal Operations, 2016-17

	(In Million of Pakistan Rupees)	
	July-Sept. 2016	July-Dec. 2016
Tax Revenue (a+b)	686,184	1,595,450
a) FBR Taxes	625,001	1,467,322
i) Direct Taxes	231,572	586,436
ii) Indirect Taxes	393,429	880,886
Cutoms Duties	100,874	217,978
Sales Tax	261,498	577,475
Federal Excise	31,057	85,433
b) Other Taxes	61,183	128,128
Other Taxes (ICT)	874	1,685
Air Port Tax	12	16
Gas Infrastructure Development Cess	14,642	28,286
Natural Gas Development Surcharge	9,877	18,963
Petroleum Levy	35,778	79,178
Non-Tax Revenue	99,778	220,578
Mark-up (Provinces)	3,255	6,510
Mark-up (PSEs & Others)	777	8,855
Dividend	4,978	12,186
Profits Post Office Deptt./PTA	61	598
Surplus Profit of State Bank of Pakistan	39,385	87,785
Defence	1,692	4,573
Passport Fee	2,662	7,146
Discount retained on Cruid Price	2,061	3,612
Royalties on Oil\ Gas	14,327	24,428
Widfall Levy against Cruid Oil	270	514
Others	30,310	64,371
Gross Revenue Receipts	785,962	1,816,028
Transfer to Provinces	416,472	867,134
Net Revenue Receipts	369,490	948,894
Total Expenditure (a+b)	849,282	1,732,991
a) Current expenditure	762,958	1,484,252
General Public Service	556,914	1,033,540
Servicing of Domestic Debt	392,697	587,660
Servicing of Foreign Debt	21,586	59,757
Superannuation Allowances & Pension	54,070	131,252
Grants to Provincial Govt.	5,117	10,726
Grants to Others	47,948	141,403
Other General Public Service	35,496	102,742
Defence Affairs and Service	151,478	336,336
Public Order and Safety Affairs	24,042	51,423
Economics Affairs	9,536	15,409
Enviornmental Protection	185	434
Housing and Community Amenities	13	370
Health	2,731	6,102
Recreation Culture and Religion	1,533	4,568
Education Affairs and Services	16,194	35,305
Social Protection	332	765
b) Development expenditure and net lending	86,324	248,739
Total Development Expenditure	88,146	251,270
PSDP	64,185	199,595
Of which Development grants to Provinces	100	1,321
Others Development Expenditure	23,961	51,675
Net lending	(1,822)	(2,531)
Provinces	(1,559)	3,893
Others	(263)	(6,424)
Overall balance	479,792	784,097
Financing	546,449	889,666
External	68,835	240,879
Domestic	477,614	648,787
Bank	409,611	498,135
Nonbank	68,003	150,652

Table 5

Pakistan: Provincial Government Fiscal Operations, 2016-17

(In Million of Pakistan Rupees)

	July-Sept. 2016	July-Dec. 2016
Total Revenue	499,666	1,064,185
Provincial share in Fed revenue	416,472	867,134
Provincial Taxes	64,489	145,741
Property taxes	4,952	4,753
Sales Tax on Services GST	28,657	76,002
Excise duties	1,634	2,971
Stamp duties	6,894	16,614
Motor vehicles tax	5,630	9,918
Other	16,722	35,483
Provincial Nontax	15,047	35,370
Mark-up	67	214
Profits from hydro electricity	5	13,825
Irrigation	280	616
Others	14,695	20,715
Federal Loans and grants	3,658	15,940
Loans(net)	(1,559)	3,893
Current Grants	5,117	10,726
Development grants	100	1,321
Total expenditure	419,212	1,022,015
Current expenditure	316,163	774,600
Mark-up payment to Federal Govt.	3,255	6,510
Other Current Expenditure	312,908	768,090
Development expenditure (PSDP)	103,049	247,415
Overall balance	80,454	42,170
Financing	(108,549)	(90,557)
External	-	-
Domestic	(108,549)	(90,557)
Bank	(109,893)	(91,038)
Nonbank	1,344	481

Table 6

Pakistan: Provincial Government Fiscal Operations, 2016-17 - PUNJAB

(In Million of Pakistan Rupees)

	July-Sept. 2016	July-Dec. 2016
Total Revenue	242,381	503,497
Provincial share in Fed revenue	194,527	410,358
Provincial Taxes	36,009	71,439
Property taxes	4,077	3,426
Sales Tax on Services GST	16,315	35,182
Excise duties	528	1,234
Stamp duties	5,184	12,309
Motor vehicles tax	3,675	6,111
Other	6,230	13,177
Provincial Nontax	10,889	12,422
Mark-up	43	189
Irrigation	238	454
Others	10,608	11,779
Federal Loans and grants	956	9,278
Loans(net)	956	8,615
Current Grants	-	304
Development grants	-	359
Total expenditure	192,938	490,232
Current expenditure	139,426	348,558
Mark-up payment to Federal Govt.	1,794	3,589
Other Current Expenditure	137,632	344,969
Development expenditure (PSDP)	53,512	141,674
Overall balance	49,443	13,265
Financing	(2,156)	32,866
External	-	-
Domestic	(2,156)	32,866
Bank	(2,253)	33,827
Nonbank	97	(961)

Table 7

Pakistan: Provincial Government Fiscal Operations, 2016-17 - SINDH

(In Million of Pakistan Rupees)

	July-Sept. 2016	July-Dec. 2016
Total Revenue	134,563	293,473
Provincial share in Fed revenue	104,738	220,611
Provincial Taxes	25,855	64,302
Property taxes	662	921
Sales Tax on Services GST	11,540	34,596
Excise duties	1,020	1,528
Stamp duties	1,470	3,743
Motor vehicles tax	1,311	2,658
Other	9,852	20,856
Provincial Nontax	1,442	3,488
Mark-up	-	1
Irrigation	1	74
Others	1,441	3,413
Federal Loans and grants	2,528	5,072
Loans(net)	61	136
Current Grants	2,467	4,822
Development grants	-	113
Total expenditure	102,657	263,230
Current expenditure	78,709	210,789
Mark-up payment to Federal Govt.	1,072	2,145
Other Current Expenditure	77,637	208,644
Development expenditure (PSDP)	23,948	52,441
Overall balance	31,906	30,243
Financing	(38,764)	(37,398)
External	-	-
Domestic	(38,764)	(37,398)
Bank	(39,441)	(38,228)
Nonbank	677	830

Table 8

Pakistan: Provincial Government Fiscal Operations, 2016-17 - Khyber Pakhtunkhaw

(In Million of Pakistan Rupees)

	July-Sept. 2016	July-Dec. 2016
Total Revenue	66,930	159,620
Provincial share in Fed revenue	65,206	136,782
Provincial Taxes	1,359	7,041
Property taxes	194	360
Sales Tax on Services GST	3	4,253
Excise duties	2	6
Stamp duties	189	434
Motor vehicles tax	460	811
Other	511	1,177
Provincial Nontax	1,723	17,462
Mark-up	24	24
Profits from hydro electricity	5	13,825
Irrigation	30	64
Others	1,664	3,549
Federal Loans and grants	(1,358)	(1,665)
Loans(net)	(1,358)	(2,298)
Current Grants	-	300
Development grants	-	333
Total expenditure	92,481	193,594
Current expenditure	68,280	146,611
Mark-up payment to Federal Govt.	268	536
Other Current Expenditure	68,012	146,075
Development expenditure (PSDP)	24,201	46,983
Overall balance	(25,551)	(33,974)
Financing	(42,764)	(49,597)
External	-	-
Domestic	(42,764)	(49,597)
Bank	(42,765)	(49,245)
Nonbank	1	(352)

Table 9

Pakistan: Provincial Government Fiscal Operations, 2016-17 - BALOCHISTAN

(In Million of Pakistan Rupees)

	July-Sept. 2016	July-Dec. 2016
Total Revenue	55,792	107,595
Provincial share in Fed revenue	52,001	99,383
Provincial Taxes	1,266	2,959
Property taxes	19	46
Sales Tax on Services GST	799	1,971
Excise duties	84	203
Stamp duties	51	128
Motor vehicles tax	184	338
Other	129	273
Provincial Nontax	993	1,998
Irrigation	11	24
Others	982	1,974
Federal Loans and grants	1,532	3,255
Loans(net)	(1,218)	(2,560)
Current Grants	2,650	5,300
Development grants	100	515
Total expenditure	31,136	74,959
Current expenditure	29,748	68,642
Mark-up payment to Federal Govt.	120	241
Other Current Expenditure	29,628	68,401
Development expenditure (PSDP)	1,388	6,317
Overall balance	24,656	32,636
Financing	(24,865)	(36,428)
External	-	-
Domestic	(24,865)	(36,428)
Bank	(25,434)	(37,392)
Nonbank	569	964

Table 10

Pakistan: Pakistan Budgetary Financing, 2016-17

(In Million of Pakistan Rupees)

	July-Sept. 2016	July-Dec. 2016
External Inflows		
Project Aid	61,930	189,181
Program Loans	94,889	96,004
Other loans	22,274	126,791
Grants	2,565	5,303
Gross External Financing	181,658	417,279
Less Repayments of External Debt	112,823	176,400
1. Net External Financing	68,835	240,879
Internal Financing (Net)		
(A) Total Non Bank (a+b)	69,347	151,133
(a) Non Bank Federal (i+ii)	68,003	150,652
i. Public Debt	36,849	75,425
Prize Bond	34,754	60,737
Foreign Currency instruments	12	16
Govt. Securities	(153,914)	61,417
Treasury Bills	155,997	(46,745)
ii. Public Account	31,154	75,227
Saving Schemes	26,772	52,817
GP Fund	(760)	(2,158)
Deposits & Reserves	5,142	24,568
(b) Non Bank Provincial	1,344	481
(B) Bank	299,718	407,097
Federal	409,611	498,135
Provincial	(109,893)	(91,038)
2. Net Internal Inflow (A+B)	369,065	558,230
Total Financing of Budget (1+2)	437,900	799,109