

Table 1

**Pakistan: Summary of Consolidated Federal and Provincial  
Budgetary Operations, 2017-18**

(In Million of Pakistan Rupees)

	<b>July-Sept. 2017</b>
<b>Total Revenue</b>	<b>1,025,102</b>
<b>Tax Revenue</b>	<b>911,384</b>
Federal	824,493
Provincial	86,891
<b>Non-Tax</b>	<b>113,718</b>
Federal	86,368
Provincial	27,350
<b>Total Expenditure</b>	<b>1,465,924</b>
<b>Current Expenditure</b>	<b>1,240,517</b>
Of which : Mark-up Payments	445,370
Defence	181,916
<b>Development Expenditure &amp; net lending</b>	<b>221,423</b>
<b>Statistical Discrepancy</b>	<b>3,983</b>
<b>Budget Deficit</b>	<b>440,822</b>
<b>Financing</b>	<b>440,822</b>
<b>External</b>	<b>7,946</b>
<b>Domestic</b>	<b>432,876</b>
Non-Bank	24,537
Bank	408,339
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<b><u>Memo Items:-</u></b>	
<b>Total Revenue</b>	<b>2.9</b>
Tax Revenue	2.5
Nontax Revenue	0.3
<b>Total Expenditure</b>	<b>4.1</b>
Current	3.5
Of which : Mark-up Payments	1.2
Defence	0.5
Development Expenditure and net lending	0.6
<b>Budget deficit</b>	<b>1.2</b>
<b>GDP (Rs. in Billion)</b>	<b>35,919</b>

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

Table 2

**Pakistan: Summary of Consolidated Federal and Provincial Revenue  
2017-18**

(In Million of Pakistan Rupees)

	July-Sept. 2017
<b>Total Revenue</b>	<b>1,025,102</b>
<b>Tax Revenue</b>	<b>911,384</b>
<b>Direct Taxes</b>	<b>286,922</b>
<b>Taxes on property</b>	<b>5,175</b>
<b>Taxes on goods and services</b>	<b>351,876</b>
Excise duty	37,763
Sales Tax	314,113
<b>Taxes on international trade</b>	<b>128,145</b>
<b>Other taxes</b>	<b>139,266</b>
Sales Tax on Services GST	44,116
Stamp duties	12,212
Motor vehicles tax	6,909
Gas Infrastructure Development Cess	2,290
Natural Gas Development Surcharge	11,817
Petroleum Levy	44,320
Other taxes	17,602
<b>Nontax Revenue</b>	<b>113,718</b>
Mark-up (PSEs & Others)	643
Dividend	383
Profits Post Office Deptt./PTA	5,355
Surplus Profit of State Bank of Pakistan	45,000
Defence	2,679
Passport Fee	4,161
Discount retained on Cruid Price	2,095
Royalties on Oil\ Gas	13,005
Widfall Levy against Cruid Oil	378
Others	40,019
<b><u>Memo Items:-</u></b>	
<b>Total Revenue</b>	<b>2.9</b>
<b>Tax revenue</b>	<b>2.5</b>
Direct Taxes	0.8
Taxes on property	0.0
Taxes on goods and services	1.0
Excise duty	0.1
Sales Tax	0.9
Taxes on international trade	0.4
Other taxes	0.4
<b>Nontax Revenue</b>	<b>0.3</b>
<b>GDP (Rs. in Billion)</b>	<b>35,919</b>

Table 3

**Pakistan: Summary of Consolidated Federal and Provincial Expenditure  
2017-18**

(In Million of Pakistan Rupees)

	July-Sept. 2017
<b>Total Expenditure</b>	<b>1,461,940</b>
<b>Current Expenditure</b>	<b>1,240,517</b>
<b>Federal</b>	<b>846,445</b>
<b>General Public Service</b>	<b>601,814</b>
Servicing of Domestic Debt	417,562
Servicing of Foreign Debt	27,808
Superannuation Allowances & Pension	62,646
Grants (Other than Provinces)	52,540
Other General Public Service	41,258
<b>Defence Affairs and Service</b>	<b>181,916</b>
<b>Public Orders and Safety Affairs</b>	<b>27,947</b>
<b>Economics Affairs</b>	<b>10,066</b>
<b>Environmental Protection</b>	<b>215</b>
<b>Housing and Community Amenities</b>	<b>162</b>
<b>Health</b>	<b>3,206</b>
<b>Recreation Culture and Religion</b>	<b>1,782</b>
<b>Education Affairs and Services</b>	<b>18,970</b>
<b>Social Protection</b>	<b>367</b>
<b>Provincial</b>	<b>394,072</b>
<b>Development Expenditure and net lending</b>	<b>221,423</b>
<b>Total Development Expenditure</b>	<b>220,491</b>
<b>PSDP</b>	<b>195,589</b>
Federal*	100,160
Provincial	95,429
Other Development Expenditure	24,902
<b>Net lending</b>	<b>932</b>
<b>Memo Items:-</b>	
<b>Total Expenditure</b>	<b>4.1</b>
<b>Current Expenditure</b>	<b>3.5</b>
<b>Federal</b>	<b>2.4</b>
<b>General Public Service</b>	<b>1.7</b>
Servicing of Domestic Debt	1.2
Servicing of Foreign Debt	0.1
Superannuation Allowances & Pension	0.2
<b>Defence Affairs and Service</b>	<b>0.5</b>
<b>Provincial</b>	<b>1.1</b>
<b>Development Expenditure</b>	<b>0.6</b>
<b>GDP (Rs. in Billion)</b>	<b>35,919</b>

\* Net excluding development grants to provinces

Table 4

## Pakistan: Federal Government Fiscal Operations, 2017-18

(In Million of Pakistan Rupees)

	July-Sept. 2017
<b>Tax Revenue (a+b)</b>	<b>824,493</b>
<b>a) FBR Taxes</b>	<b>764,837</b>
<b>i) Direct Taxes</b>	<b>286,922</b>
<b>ii) Indirect Taxes</b>	<b>477,915</b>
Cutoms Duties	128,145
Sales Tax	314,113
Federal Excise	35,657
<b>b) Other Taxes</b>	<b>59,656</b>
Other Taxes (ICT)	1,222
Air Port Tax	7
Gas Infrastructure Development Cess	2,290
Natural Gas Development Surcharge	11,817
Petroleum Levy	44,320
<b>Non-Tax Revenue</b>	<b>89,896</b>
Mark-up (Provinces)	3,528
Mark-up (PSEs & Others)	643
Dividend	383
Profits Post Office Deptt./PTA	5,355
Surplus Profit of State Bank of Pakistan	45,000
Defence	2,679
Passport Fee	4,161
Discount retained on Croid Price	2,095
Royalties on Oil\ Gas	13,005
Widfall Levy against Croid Oil	378
Others	12,669
<b>Gross Revenue Receipts</b>	<b>914,389</b>
<b>Transfer to Provinces</b>	<b>428,664</b>
<b>Net Revenue Receipts</b>	<b>485,725</b>
<b>Total Expenditure (a+b)</b>	<b>974,130</b>
<b>a) Current expenditure</b>	<b>851,743</b>
<b>General Public Service</b>	<b>607,112</b>
Servicing of Domestic Debt	417,562
Servicing of Foreign Debt	27,808
Superannuation Allowances & Pension	62,646
Grants to Provincial Govt.	5,298
Grants to Others	52,540
Other General Public Service	41,258
<b>Defence Affairs and Service</b>	<b>181,916</b>
<b>Public Order and Safety Affairs</b>	<b>27,947</b>
<b>Economics Affairs</b>	<b>10,066</b>
<b>Enviormental Protection</b>	<b>215</b>
<b>Housing and Community Amenities</b>	<b>162</b>
<b>Health</b>	<b>3,206</b>
<b>Recreation Culture and Religion</b>	<b>1,782</b>
<b>Education Affairs and Services</b>	<b>18,970</b>
<b>Social Protection</b>	<b>367</b>
<b>b) Development expenditure and net lending</b>	<b>122,387</b>
<b>Total Development Expenditure</b>	<b>125,462</b>
PSDP	100,560
Of which Development grants to Provinces	400
Others Development Expenditure	24,902
<b>Net lending</b>	<b>(3,075)</b>
Provinces	(4,007)
Others	932
<b>Overall balance</b>	<b>488,405</b>
<b>Financing</b>	<b>527,014</b>
<b>External</b>	<b>7,946</b>
<b>Domestic</b>	<b>519,068</b>
Bank	496,192
Nonbank	22,876

Provisional

Table 5

## Pakistan: Provincial Government Fiscal Operations, 2017-18

(In Million of Pakistan Rupees)

	July-Sept. 2017
<b>Total Revenue</b>	<b>544,596</b>
<b>Provincial share in Fed revenue</b>	<b>428,664</b>
<b>Provincial Taxes</b>	<b>86,891</b>
Property taxes	5,175
Sales Tax on Services GST	44,116
Excise duties	2,106
Stamp duties	12,212
Motor vehicles tax	6,909
Other	16,373
<b>Provincial Nontax</b>	<b>27,350</b>
Mark-up	861
Profits from hydro electricity	650
Irrigation	328
Others	25,511
<b>Federal Loans and grants</b>	<b>1,691</b>
Loans(net)	(4,007)
Current Grants	5,298
Development grants	400
<b>Total expenditure</b>	<b>493,029</b>
<b>Current expenditure</b>	<b>397,600</b>
Mark-up payment to Federal Govt.	3,528
Other Current Expenditure	394,072
<b>Development expenditure (PSDP)</b>	<b>95,429</b>
<b>Overall balance</b>	<b>51,567</b>
<b>Financing</b>	<b>(86,193)</b>
External	-
<b>Domestic</b>	<b>(86,193)</b>
Bank	(87,853)
Nonbank	1,661

Table 6

## Pakistan: Provincial Government Fiscal Operations, 2017-18 - PUNJAB

(In Million of Pakistan Rupees)

	July-Sept. 2017
<b>Total Revenue</b>	<b>254,295</b>
<b>Provincial share in Fed revenue</b>	<b>200,682</b>
<b>Provincial Taxes</b>	<b>45,032</b>
Property taxes	4,184
Sales Tax on Services GST	21,736
Excise duties	803
Stamp duties	9,887
Motor vehicles tax	4,476
Other	3,946
<b>Provincial Nontax</b>	<b>12,964</b>
Mark-up	11
Irrigation	240
Others	12,713
<b>Federal Loans and grants</b>	<b>(4,383)</b>
Loans(net)	(4,583)
Current Grants	100
Development grants	100
<b>Total expenditure</b>	<b>248,641</b>
<b>Current expenditure</b>	<b>182,909</b>
Mark-up payment to Federal Govt.	1,980
Other Current Expenditure	180,929
<b>Development expenditure (PSDP)</b>	<b>65,732</b>
<b>Overall balance</b>	<b>5,654</b>
<b>Financing</b>	<b>(25,678)</b>
External	-
<b>Domestic</b>	<b>(25,678)</b>
Bank	(26,550)
Nonbank	872

Table 7

## Pakistan: Provincial Government Fiscal Operations, 2017-18 - SINDH

(In Million of Pakistan Rupees)

	July-Sept. 2017
<b>Total Revenue</b>	<b>153,080</b>
<b>Provincial share in Fed revenue</b>	<b>106,220</b>
<b>Provincial Taxes</b>	<b>36,041</b>
Property taxes	743
Sales Tax on Services GST	18,736
Excise duties	1,202
Stamp duties	1,968
Motor vehicles tax	1,689
Other	11,703
<b>Provincial Nontax</b>	<b>5,800</b>
Mark-up	834
Irrigation	2
Others	4,964
<b>Federal Loans and grants</b>	<b>5,019</b>
Loans(net)	2,171
Current Grants	2,548
Development grants	300
<b>Total expenditure</b>	<b>139,175</b>
<b>Current expenditure</b>	<b>119,922</b>
Mark-up payment to Federal Govt.	1,199
Other Current Expenditure	118,723
<b>Development expenditure (PSDP)</b>	<b>19,253</b>
<b>Overall balance</b>	<b>13,905</b>
<b>Financing</b>	<b>(14,053)</b>
External	-
<b>Domestic</b>	<b>(14,053)</b>
Bank	(14,834)
Nonbank	781

Table 8

## Pakistan: Provincial Government Fiscal Operations, 2017-18 - Khyber Pakhtunkhaw

(In Million of Pakistan Rupees)

	July-Sept. 2017
<b>Total Revenue</b>	<b>72,106</b>
<b>Provincial share in Fed revenue</b>	<b>66,265</b>
<b>Provincial Taxes</b>	<b>4,000</b>
Property taxes	222
Sales Tax on Services GST	2,383
Excise duties	3
Stamp duties	266
Motor vehicles tax	534
Other	592
<b>Provincial Nontax</b>	<b>2,515</b>
Mark-up	16
Profits from hydro electricity	650
Irrigation	71
Others	1,778
<b>Federal Loans and grants</b>	<b>(674)</b>
Loans(net)	(674)
<b>Total expenditure</b>	<b>66,555</b>
<b>Current expenditure</b>	<b>56,794</b>
Mark-up payment to Federal Govt.	242
Other Current Expenditure	56,552
<b>Development expenditure (PSDP)</b>	<b>9,761</b>
<b>Overall balance</b>	<b>5,551</b>
<b>Financing</b>	<b>(9,101)</b>
External	-
<b>Domestic</b>	<b>(9,101)</b>
Bank	(9,870)
Nonbank	769



Table 9

## Pakistan: Provincial Government Fiscal Operations, 2017-18 - BALOCHISTAN

(In Million of Pakistan Rupees)

	July-Sept. 2017
<b>Total Revenue</b>	<b>65,115</b>
<b>Provincial share in Fed revenue</b>	<b>55,497</b>
<b>Provincial Taxes</b>	<b>1,818</b>
Property taxes	26
Sales Tax on Services GST	1,261
Excise duties	98
Stamp duties	91
Motor vehicles tax	210
Other	132
<b>Provincial Nontax</b>	<b>6,071</b>
Irrigation	15
Others	6,056
<b>Federal Loans and grants</b>	<b>1,729</b>
Loans(net)	(921)
Current Grants	2,650
<b>Total expenditure</b>	<b>38,658</b>
<b>Current expenditure</b>	<b>37,975</b>
Mark-up payment to Federal Govt.	107
Other Current Expenditure	37,868
<b>Development expenditure (PSDP)</b>	<b>683</b>
<b>Overall balance</b>	<b>26,457</b>
<b>Financing</b>	<b>(37,361)</b>
External	-
<b>Domestic</b>	<b>(37,361)</b>
Bank	(36,599)
Nonbank	(762)

Table 10

## Pakistan: Pakistan Budgetary Financing, 2017-18

(In Million of Pakistan Rupees)

	July-Sept. 2017
<b>External Inflows</b>	
Project Aid	55,981
Program Loans	50,476
Other loans	36,558
Grants	4,897
Project Loans & Grants outside PSDP	2,242
<b>Gross External Financing</b>	<b>150,154</b>
<b>Less Repayments of External Debt</b>	<b>142,208</b>
<b>1. Net External Financing</b>	<b>7,946</b>
<b>Internal Financing (Net)</b>	
<b>(A) Total Non Bank (a+b)</b>	<b>24,537</b>
<b>(a) Non Bank Federal (i+ii)</b>	<b>22,876</b>
<b>i. Public Debt</b>	<b>(1,490)</b>
Prize Bond	30,439
Foreign Currency instruments	2
Govt. Securities	(143,042)
Treasury Bills	111,111
<b>ii. Public Account</b>	<b>24,366</b>
Saving Schemes	19,991
GP Fund	(949)
Deposits & Reserves	5,324
<b>(b) Non Bank Provincial</b>	<b>1,661</b>
<b>(B) Bank</b>	<b>408,339</b>
Federal	496,192
Provincial	(87,853)
<b>2. Net Internal Inflow (A+B)</b>	<b>432,876</b>
<b>Total Financing of Budget (1+2)</b>	<b>440,822</b>