

Table 1

**Pakistan: Summary of Consolidated Federal and Provincial
Budgetary Operations, 2018-19**

(In Million of Pakistan Rupees)

	July-Sept. 2018
Total Revenue	1,102,096
Tax Revenue	975,205
Federal	886,583
Provincial	88,622
Non-Tax	126,890
Federal	112,280
Provincial	14,610
Total Expenditure	1,643,772
Current Expenditure	1,479,930
Of which : Mark-up Payments	507,063
Defence	219,392
Development Expenditure & net lending	108,964
Statistical Discrepancy	54,879
Budget Deficit	541,677
Financing	541,677
External	210,770
Domestic	330,907
Non-Bank	238,437
Bank	92,470
Privatization Proceeds	-

Memo Items:-

Total Revenue	2.9
Tax Revenue	2.5
Nontax Revenue	0.3
Total Expenditure	4.3
Current	3.9
Of which : Mark-up Payments	1.3
Defence	0.6
Development Expenditure and net lending	0.3
Budget deficit	1.4
GDP (Rs. in Billion)	38,388

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

Table 2

**Pakistan: Summary of Consolidated Federal and Provincial Revenue
2018-19**

(In Million of Pakistan Rupees)

	July-Sept. 2018
Total Revenue	1,102,096
Tax Revenue	975,205
Direct Taxes	298,539
Taxes on property	2,482
Taxes on goods and services	379,450
Excise duty	44,376
Sales Tax	335,074
Taxes on international trade	156,544
Other taxes	138,191
Sales Tax on Services GST	44,124
Stamp duties	13,870
Motor vehicles tax	6,979
Gas Infrastructure Development Cess	5,962
Natural Gas Development Surcharge	2,544
Petroleum Levy	44,476
Other taxes	20,236
Nontax Revenue	126,890
Mark-up (PSEs & Others)	1,153
Dividend	4,478
Profits Post Office Deptt./PTA	6,095
Surplus Profit of State Bank of Pakistan	50,710
Defence	2,430
Passport Fee	3,294
Discount retained on Cruid Price	3,144
Royalties on Oil\ Gas	23,642
Windfall Levy against Cruid Oil	2,081
Petroleum Levy on LPG	910
Others	28,953
<u>Memo Items:-</u>	
Total Revenue	2.9
Tax revenue	2.5
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
Nontax Revenue	0.3
GDP (Rs. in Billion)	38,388

Table 3
Pakistan: Summary of Consolidated Federal and Provincial Expenditure
2018-19

(In Million of Pakistan Rupees)

	July-Sept. 2018
Total Expenditure	1,588,894
Current Expenditure	1,479,930
Federal	999,254
General Public Service	713,442
Servicing of Domestic Debt	461,728
Servicing of Foreign Debt	45,335
Superannuation Allowances & Pension	84,754
Grants (Other than Provinces)	53,029
Other General Public Service	68,596
Defence Affairs and Service	219,392
Public Orders and Safety Affairs	32,727
Economics Affairs	6,378
Environmental Protection	222
Housing and Community Amenities	257
Health	3,285
Recreation Culture and Religion	3,577
Education Affairs and Services	19,530
Social Protection	444
Provincial	480,676
Development Expenditure and net lending	108,964
Total Development Expenditure	109,218
PSDP	106,599
Federal*	50,872
Provincial	55,727
Other Development Expenditure	2,619
Net lending	(254)
Memo Items:-	
Total Expenditure	4.1
Current Expenditure	3.9
Federal	2.6
General Public Service	1.9
Servicing of Domestic Debt	1.2
Servicing of Foreign Debt	0.1
Superannuation Allowances & Pension	0.2
Defence Affairs and Service	0.6
Provincial	1.3
Development Expenditure	0.3
GDP (Rs. in Billion)	38,388

* Net excluding development grants to provinces

Table 4

Pakistan: Federal Government Fiscal Operations, 2018-19

(In Million of Pakistan Rupees)

	July-Sept. 2018
Tax Revenue (a+b)	886,583
a) FBR Taxes	832,252
i) Direct Taxes	298,539
ii) Indirect Taxes	533,713
Customs Duties	156,544
Sales Tax	335,074
Federal Excise	42,095
b) Other Taxes	54,331
Other Taxes (ICT)	1,344
Air Port Tax	5
Gas Infrastructure Development Cess	5,962
Natural Gas Development Surcharge	2,544
Petroleum Levy	44,476
Non-Tax Revenue	116,476
Mark-up (Provinces)	4,196
Mark-up (PSEs & Others)	1,153
Dividend	4,478
Profits Post Office Deptt./PTA	6,095
Surplus Profit of State Bank of Pakistan	50,710
Defence	2,430
Passport Fee	3,294
Discount retained on Cruid Price	3,144
Royalties on Oil/ Gas	23,642
Windfall Levy against Cruid Oil	2,081
Petroleum Levy on LPG	910
Others	14,343
Gross Revenue Receipts	1,003,059
Transfer to Provinces	662,852
Net Revenue Receipts	340,207
Total Expenditure (a+b)	1,073,600
a) Current expenditure	1,005,899
General Public Service	720,087
Servicing of Domestic Debt	461,728
Servicing of Foreign Debt	45,335
Superannuation Allowances & Pension	84,754
Grants to Provincial Govt.	6,645
Grants to Others	53,029
Other General Public Service	68,596
Defence Affairs and Service	219,392
Public Order and Safety Affairs	32,727
Economics Affairs	6,378
Enviornmental Protection	222
Housing and Community Amenities	257
Health	3,285
Recreation Culture and Religion	3,577
Education Affairs and Services	19,530
Social Protection	444
b) Development expenditure and net lending	67,702
Total Development Expenditure	53,491
PSDP	50,872
Others Development Expenditure	2,619
Net lending	14,211
Provinces	14,465
Others	(254)
Overall balance	733,394
Financing	738,420
External	210,770
Domestic	527,650
Bank	291,853
Nonbank	235,797
Privatization Proceeds	-

Table 5

Pakistan: Provincial Government Fiscal Operations, 2018-19

(In Million of Pakistan Rupees)

	July-Sept. 2018
Total Revenue	787,194
Provincial share in Fed revenue	662,852
Provincial Taxes	88,622
Property taxes	2,482
Sales Tax on Services GST	44,124
Excise duties	2,281
Stamp duties	13,870
Motor vehicles tax	6,979
Other	18,887
Provincial Nontax	14,610
Mark-up	395
Irrigation	373
Others	13,842
Federal Loans and grants	21,109
Loans(net)	14,465
Current Grants	6,645
Total expenditure	540,598
Current expenditure	484,871
Mark-up payment to Federal Govt.	4,196
Other Current Expenditure	480,676
Development expenditure (PSDP)	55,727
Overall balance	246,596
Financing	(196,743)
External	-
Domestic	(196,743)
Bank	(199,383)
Nonbank	2,640

Table 6

Pakistan: Provincial Government Fiscal Operations, 2018-19 - PUNJAB

(In Million of Pakistan Rupees)

	July-Sept. 2018
Total Revenue	390,575
Provincial share in Fed revenue	325,841
Provincial Taxes	42,583
Property taxes	1,348
Sales Tax on Services GST	19,841
Excise duties	852
Stamp duties	11,525
Motor vehicles tax	4,541
Other	4,477
Provincial Nontax	8,459
Mark-up	370
Irrigation	293
Others	7,796
Federal Loans and grants	13,691
Loans(net)	13,691
Current Grants	0
Total expenditure	264,124
Current expenditure	233,777
Mark-up payment to Federal Govt.	2,458
Other Current Expenditure	231,319
Development expenditure (PSDP)	30,347
Overall balance	126,451
Financing	(99,951)
External	-
Domestic	(99,951)
Bank	(100,820)
Nonbank	869

Table 7

Pakistan: Provincial Government Fiscal Operations, 2018-19 - SINDH

(In Million of Pakistan Rupees)

	July-Sept. 2018
Total Revenue	209,376
Provincial share in Fed revenue	163,371
Provincial Taxes	39,941
Property taxes	917
Sales Tax on Services GST	20,640
Excise duties	1,268
Stamp duties	1,994
Motor vehicles tax	1,741
Other	13,381
Provincial Nontax	3,096
Irrigation	3
Others	3,093
Federal Loans and grants	2,968
Loans(net)	(1,178)
Current Grants	4,146
Total expenditure	145,291
Current expenditure	132,170
Mark-up payment to Federal Govt.	1,358
Other Current Expenditure	130,812
Development expenditure (PSDP)	13,121
Overall balance	64,085
Financing	(60,505)
External	-
Domestic	(60,505)
Bank	(61,144)
Nonbank	639

Table 8

Pakistan: Provincial Government Fiscal Operations, 2018-19 - Khyber Pakhtunkhwa

(In Million of Pakistan Rupees)

	July-Sept. 2018
Total Revenue	116,017
Provincial share in Fed revenue	107,748
Provincial Taxes	4,133
Property taxes	188
Sales Tax on Services GST	2,279
Excise duties	35
Stamp duties	279
Motor vehicles tax	496
Other	856
Provincial Nontax	1,801
Mark-up	25
Irrigation	60
Others	1,716
Federal Loans and grants	2,335
Loans(net)	2,335
Total expenditure	86,633
Current expenditure	75,831
Mark-up payment to Federal Govt.	261
Other Current Expenditure	75,570
Development expenditure (PSDP)	10,802
Overall balance	29,384
Financing	(4,935)
External	-
Domestic	(4,935)
Bank	(5,313)
Nonbank	378

Table 9

Pakistan: Provincial Government Fiscal Operations, 2018-19 - BALOCHISTAN

(In Million of Pakistan Rupees)

	July-Sept. 2018
Total Revenue	71,226
Provincial share in Fed revenue	65,892
Provincial Taxes	1,965
Property taxes	29
Sales Tax on Services GST	1,364
Excise duties	126
Stamp duties	72
Motor vehicles tax	201
Other	173
Provincial Nontax	1,254
Irrigation	17
Others	1,237
Federal Loans and grants	2,115
Loans(net)	(384)
Current Grants	2,499
Total expenditure	44,550
Current expenditure	43,093
Mark-up payment to Federal Govt.	117
Other Current Expenditure	42,976
Development expenditure (PSDP)	1,457
Overall balance	26,676
Financing	(31,352)
External	-
Domestic	(31,352)
Bank	(32,106)
Nonbank	754

Table 10

Pakistan: Pakistan Budgetary Financing, 2018-19

(In Million of Pakistan Rupees)

	July-Sept. 2018
External Inflows	
Project Aid	60,189
Program Loans	29,454
Other loans	282,642
Grants	7,947
Project Loans & Grants outside PSDP	1,083
Gross External Financing	381,315
Less Repayments of External Debt	170,545
1. Net External Financing	210,770
Internal Financing (Net)	
(A) Total Non Bank (a+b)	238,437
(a) Non Bank Federal (i+ii)	235,797
i. Public Debt	227,243
Prize Bond	42,131
Foreign Currency instruments	117
Govt. Securities	38,653
Treasury Bills	146,343
ii. Public Account	8,554
Saving Schemes	10,196
GP Fund	4,632
Deposits & Reserves	(6,275)
(b) Non Bank Provincial	2,640
(B) Bank	92,470
Federal	291,853
Provincial	(199,383)
(C) Privation Proceeds	-
2. Net Internal Inflow (A+B+C)	330,907
Total Financing of Budget (1+2)	541,677