

Table 1

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

(In Million of Pakistan Rupees)

	July-Sept. 2016
Total Revenue	862,243
Tax Revenue	739,150
Federal	686,184
Provincial	52,966
Non-Tax	123,093
Federal	96,523
Provincial	26,570
Total Expenditure	1,300,143
Current Expenditure	1,070,749
Of which : Mark-up Payments	414,283
Defence	151,478
Development Expenditure & net lending	190,832
Statistical Discrepancy	38,562
Budget Deficit	437,900
Financing	437,900
External	68,835
Domestic	369,065
Non-Bank	69,347
Bank	299,718
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<u>Memo Items:-</u>	
Total Revenue	2.6
Tax Revenue	2.2
Nontax Revenue	0.4
Total Expenditure	3.9
Current	3.2
Of which : Mark-up Payments	1.2
Defence	0.5
Development Expenditure and net lending	0.6
Budget deficit	1.3
GDP (Rs. in Billion)	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
Total Revenue	862,243
Tax Revenue	739,150
Direct Taxes	231,572
Taxes on property	4,952
Taxes on goods and services	294,189
Excise duty	32,691
Sales Tax	261,498
Taxes on international trade	100,874
Other taxes	107,563
Sales Tax on Services GST	17,134
Stamp duties	6,894
Motor vehicles tax	5,630
Gas Infrastructure Development Cess	14,642
Natural Gas Development Surcharge	9,877
Petroleum Levy	35,778
Other taxes	17,608
Nontax Revenue	123,093
Mark-up (PSEs & Others)	777
Dividend	4,978
Profits Post Office Deptt./PTA	61
Surplus Profit of State Bank of Pakistan	39,385
Defence	1,692
Passport Fee	2,662
Discount retained on Cruid Price	2,061
Royalties on Oil\ Gas	14,327
Widfall Levy against Cruid Oil	270
Others	56,880
<u>Memo Items:-</u>	
Total Revenue	2.6
Tax revenue	2.2
Direct Taxes	0.7
Taxes on property	0.0
Taxes on goods and services	0.9
Excise duty	0.1
Sales Tax	0.8
Taxes on international trade	0.3
Other taxes	0.3
Nontax Revenue	0.4
GDP (Rs. in Billion)	33,509

Table 3
Pakistan: Summary of Consolidated Federal and Provincial Expenditure
2016-17

(In Million of Pakistan Rupees)

	July-Sept. 2016
Total Expenditure	1,261,581
Current Expenditure	1,070,749
Federal	757,841
General Public Service	551,797
Servicing of Domestic Debt	392,697
Servicing of Foreign Debt	21,586
Superannuation Allowances & Pension	54,070
Grants (Other than Provinces)	47,948
Other General Public Service	35,496
Defence Affairs and Service	151,478
Public Orders and Safety Affairs	24,042
Economics Affairs	9,536
Environmental Protection	185
Housing and Community Amenities	13
Health	2,731
Recreation Culture and Religion	1,533
Education Affairs and Services	16,194
Social Protection	332
Provincial	312,908
Development Expenditure and net lending	190,832
Total Development Expenditure	191,095
PSDP	167,134
Federal*	64,085
Provincial	103,049
Other Development Expenditure	23,961
Net lending	(263)
Memo Items:-	
Total Expenditure	3.8
Current Expenditure	3.2
Federal	2.3
General Public Service	1.6
Servicing of Domestic Debt	1.2
Servicing of Foreign Debt	0.1
Superannuation Allowances & Pension	0.2
Defence Affairs and Service	0.5
Provincial	0.9
Development Expenditure	0.6
GDP (Rs. in Billion)	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
Tax Revenue (a+b)	686,184
a) FBR Taxes	625,001
i) Direct Taxes	231,572
ii) Indirect Taxes	393,429
Cutoms Duties	100,874
Sales Tax	261,498
Federal Excise	31,057
b) Other Taxes	61,183
Other Taxes (ICT)	874
Air Port Tax	12
Gas Infrastructure Development Cess	14,642
Natural Gas Development Surcharge	9,877
Petroleum Levy	35,778
Non-Tax Revenue	99,778
Mark-up (Provinces)	3,255
Mark-up (PSEs & Others)	777
Dividend	4,978
Profits Post Office Deptt./PTA	61
Surplus Profit of State Bank of Pakistan	39,385
Defence	1,692
Passport Fee	2,662
Discount retained on Croid Price	2,061
Royalties on Oil\ Gas	14,327
Widfall Levy against Croid Oil	270
Others	30,310
Gross Revenue Receipts	785,962
Transfer to Provinces	416,472
Net Revenue Receipts	369,490
Total Expenditure (a+b)	849,282
a) Current expenditure	762,958
General Public Service	556,914
Servicing of Domestic Debt	392,697
Servicing of Foreign Debt	21,586
Superannuation Allowances & Pension	54,070
Grants to Provincial Govt.	5,117
Grants to Others	47,948
Other General Public Service	35,496
Defence Affairs and Service	151,478
Public Order and Safety Affairs	24,042
Economics Affairs	9,536
Enviormental Protection	185
Housing and Community Amenities	13
Health	2,731
Recreation Culture and Religion	1,533
Education Affairs and Services	16,194
Social Protection	332
b) Development expenditure and net lending	86,324
Total Development Expenditure	88,146
PSDP	64,185
Of which Development grants to Provinces	100
Others Development Expenditure	23,961
Net lending	(1,822)
Provinces	(1,559)
Others	(263)
Overall balance	479,792
Financing	546,449
External	68,835
Domestic	477,614
Bank	409,611
Nonbank	68,003

Provisional

Table 5

Pakistan: Provincial Government Fiscal Operations, 2016-17

(In Million of Pakistan Rupees)

	July-Sept. 2016
Total Revenue	499,666
Provincial share in Fed revenue	416,472
Provincial Taxes	52,966
Property taxes	4,952
Sales Tax on Services GST	17,134
Excise duties	1,634
Stamp duties	6,894
Motor vehicles tax	5,630
Other	16,722
Provincial Nontax	26,570
Mark-up	67
Profits from hydro electricity	5
Irrigation	280
Others	26,218
Federal Loans and grants	3,658
Loans(net)	(1,559)
Current Grants	5,117
Development grants	100
Total expenditure	419,212
Current expenditure	316,163
Mark-up payment to Federal Govt.	3,255
Other Current Expenditure	312,908
Development expenditure (PSDP)	103,049
Overall balance	80,454
Financing	(108,549)
External	-
Domestic	(108,549)
Bank	(109,893)
Nonbank	1,344

Table 6

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

(In Million of Pakistan Rupees)

	July-Sept. 2016
Total Revenue	242,381
Provincial share in Fed revenue	194,527
Provincial Taxes	36,009
Property taxes	4,077
Sales Tax on Services GST	16,315
Excise duties	528
Stamp duties	5,184
Motor vehicles tax	3,675
Other	6,230
Provincial Nontax	10,889
Mark-up	43
Irrigation	238
Others	10,608
Federal Loans and grants	956
Loans(net)	956
Total expenditure	192,938
Current expenditure	139,426
Mark-up payment to Federal Govt.	1,794
Other Current Expenditure	137,632
Development expenditure (PSDP)	53,512
Overall balance	49,443
Financing	(2,156)
External	-
Domestic	(2,156)
Bank	(2,253)
Nonbank	97

Table 7

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

(In Million of Pakistan Rupees)

	July-Sept. 2016
Total Revenue	134,563
Provincial share in Fed revenue	104,738
Provincial Taxes	14,332
Property taxes	662
Sales Tax on Services GST	17
Excise duties	1,020
Stamp duties	1,470
Motor vehicles tax	1,311
Other	9,852
Provincial Nontax	12,965
Irrigation	1
Others	12,964
Federal Loans and grants	2,528
Loans(net)	61
Current Grants	2,467
Total expenditure	102,657
Current expenditure	78,709
Mark-up payment to Federal Govt.	1,072
Other Current Expenditure	77,637
Development expenditure (PSDP)	23,948
Overall balance	31,906
Financing	(38,764)
External	-
Domestic	(38,764)
Bank	(39,441)
Nonbank	677

Table 8

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

(In Million of Pakistan Rupees)

	July-Sept. 2016
Total Revenue	66,930
Provincial share in Fed revenue	65,206
Provincial Taxes	1,359
Property taxes	194
Sales Tax on Services GST	3
Excise duties	2
Stamp duties	189
Motor vehicles tax	460
Other	511
Provincial Nontax	1,723
Mark-up	24
Profits from hydro electricity	5
Irrigation	30
Others	1,664
Federal Loans and grants	(1,358)
Loans(net)	(1,358)
Total expenditure	92,481
Current expenditure	68,280
Mark-up payment to Federal Govt.	268
Other Current Expenditure	68,012
Development expenditure (PSDP)	24,201
Overall balance	(25,551)
Financing	(42,764)
External	-
Domestic	(42,764)
Bank	(42,765)
Nonbank	1

Table 9

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

(In Million of Pakistan Rupees)

	July-Sept. 2016
Total Revenue	55,792
Provincial share in Fed revenue	52,001
Provincial Taxes	1,266
Property taxes	19
Sales Tax on Services GST	799
Excise duties	84
Stamp duties	51
Motor vehicles tax	184
Other	129
Provincial Nontax	993
Irrigation	11
Others	982
Federal Loans and grants	1,532
Loans(net)	(1,218)
Current Grants	2,650
Development grants	100
Total expenditure	31,136
Current expenditure	29,748
Mark-up payment to Federal Govt.	120
Other Current Expenditure	29,628
Development expenditure (PSDP)	1,388
Overall balance	24,656
Financing	(24,865)
External	-
Domestic	(24,865)
Bank	(25,434)
Nonbank	569

Table 10

Pakistan: Pakistan Budgetary Financing, 2016-17

(In Million of Pakistan Rupees)

	July-Sept. 2016
External Inflows	
Project Aid	61,930
Program Loans	94,889
Other loans	22,274
Grants	2,565
Gross External Financing	181,658
Less Repayments of External Debt	112,823
1. Net External Financing	68,835
Internal Financing (Net)	
(A) Total Non Bank (a+b)	69,347
(a) Non Bank Federal (i+ii)	68,003
i. Public Debt	36,849
Prize Bond	34,754
Foreign Currency instruments	12
Govt. Securities	(153,914)
Treasury Bills	155,997
ii. Public Account	31,154
Saving Schemes	26,772
GP Fund	(760)
Deposits & Reserves	5,142
(b) Non Bank Provincial	1,344
(B) Bank	299,718
Federal	409,611
Provincial	(109,893)
2. Net Internal Inflow (A+B)	369,065
Total Financing of Budget (1+2)	437,900