

Preface

The Annual Budget Statement containing estimated receipts and expenditure for financial year 2018-19 is being tabled in the National Assembly of Pakistan and transmitted to the Senate of Pakistan as required under Article 80(1) and 73(1) of the Constitution of the Islamic Republic of Pakistan.

The statement meets the requirements of Article 80(2) of the Constitution which stipulates that the Annual Budget Statement shall show separately:-

- (a) the sums required to meet expenditure described by the Constitution as expenditure charged upon the Federal Consolidated Fund; and**
- (b) the sums required to meet other expenditure proposed to be made from the Federal Consolidated Fund;**

The Statement also makes a distinction between expenditure on revenue account and other expenditure, both Current and Development, as required by the Constitution. Additional information pertaining to details of revenue, capital and external receipts has also been included.

**Arif Ahmed Khan
Secretary to the Government of Pakistan**

**Finance Division
*Islamabad, the 27th April, 2018.***

RECEIPTS - SUMMARY

(Rs in million)

Object Code	Description	Budget Estimates 2017-18	Revised Estimates 2017-18	Budget Estimates 2018-19
	Federal Consolidated Fund (5+6-10)	4,191,371	4,583,984	4,747,548
B	1 Tax Revenue Receipts	4,330,463	4,147,305	4,888,645
	FBR Taxes	4,013,000	3,935,000	4,435,000
	Direct Taxes	1,594,910	1,563,000	1,735,000
	Indirect Taxes	2,418,090	2,372,000	2,700,000
	Other Taxes	317,463	212,305	453,645
C	2 Non-Tax Receipts	979,854	845,182	771,860
C01	Income from Property and Enterprise	214,689	236,429	236,869
C02	Receipts from Civil Administration etc.	413,172	284,459	305,837
C03	Miscellaneous Receipts	351,992	324,294	229,155
	3 Total Revenue Receipts (1+2)	5,310,317	4,992,486	5,660,505
E	4 Capital Receipts	427,474	677,823	559,084
E02	Recovery of Loans and Advances	112,537	134,415	152,989
E03	Domestic Debt Receipts (Net)	314,937	543,408	406,095
	5 Total Internal Receipts (3+4)	5,737,791	5,670,310	6,219,590
	6 External Receipts	837,824	1,229,754	1,118,024
	Loans	799,920	1,181,725	1,079,968
	Grants	26,810	21,098	29,452
	Project Loans & Grants Outside PSDP	11,093	26,932	8,605
	7 Total Internal and External Receipts (5+6)	6,575,615	6,900,064	7,337,614
	8 Public Accounts Receipts (Net)	213,093	68,616	126,685
	Deferred Liabilities (Net)	166,003	72,921	130,697
	Deposit and Reserves (Net)	47,090	(4,305)	(4,012)
	9 Gross Federal Resources (7+8)	6,788,707	6,968,680	7,464,299
	10 Less Provincial Share in Federal Taxes	2,384,243	2,316,080	2,590,066
	11 Net Federal Resources (9-10)	4,404,464	4,652,600	4,874,233
	12 Cash Balance built up by the Provinces	347,269	273,852	285,604
	13 Privatization Proceeds	50,000	-	-
	14 Credit from Banking Sector	390,093	586,472	1,015,302
	15 Total-Resources (11+12+13+14)	5,191,826	5,512,924	6,175,139

REVENUE RECEIPTS

Tax Revenue

(Rs in million)

Object Code	Description	Budget Estimates 2017-18	Revised Estimates 2017-18	Budget Estimates 2018-19
B	<u>Tax Revenue</u>			
	a. FBR Taxes (i+ii)	4,013,000	3,935,000	4,435,000
B01	i.Direct Taxes	1,594,910	1,563,000	1,735,000
B011	Taxes on Income	1,577,557	1,540,423	1,709,939
B015	Worker's Welfare Fund	14,622	16,789	18,636
B017-18	Capital Value Tax (CVT)	2,731	5,788	6,425
B02	ii.Indirect Taxes	2,418,090	2,372,000	2,700,000
B020-22	Customs Duties	581,371	600,000	735,000
B023	Sales Tax	1,605,200	1,547,000	1,700,000
B024-25	Federal Excise	231,519	225,000	265,000
	b. Other Taxes	317,463	212,305	453,645
B026-30	Other Indirect Taxes	4,373	4,235	37,555
B03064	Airport Tax	90	70	90
B03083	Gas Infrastructure Development Cess	110,000	15,000	100,000
B03084	Natural Gas Development Surcharge	43,000	23,000	16,000
B03085	Petroleum Levy	160,000	170,000	300,000
1	Total Tax Revenue (a+b)	4,330,463	4,147,305	4,888,645

REVENUE RECEIPTS
Non-Tax Revenue

(Rs in million)

Object Code	Description	Budget Estimates 2017-18	Revised Estimates 2017-18	Budget Estimates 2018-19
C	<u>Non Tax Revenue</u>			
C01	a) Income from Property and Enterprise	214,689	236,429	236,869
C01001	Railway	-	-	-
	Gross Receipts	90,000	88,500	87,500
	Deduction: Working Expenses	90,000	88,500	87,500
C01008	Pak. Telecommunication Authority	1,000	3,029	12,787
	Pak. Telecom. Authority (3 G Licenses)	10,000	6,854	6,854
	Regulatory Authorities	312	334	325
C012-18	Total Mark up	110,094	146,239	140,432
C012	Mark up (Provinces)	14,111	16,222	16,782
C013-18	Mark up (PSEs & Others)	95,984	130,018	123,649
C019	Dividends	93,283	79,973	76,471
C02	b) Receipts from Civil Administration and Other Functions	413,172	284,459	305,837
C021-24	General Administration Receipts	5,196	5,339	5,754
C02211	Share of Surplus Profits of the State Bank of Pakistan	260,000	260,000	280,000
C025	Defence Services Receipts	141,797	15,204	15,960
C026	Law and Order Receipts	1,501	1,363	1,412
C027	Community Services Receipts	2,070	1,143	1,214
C028-29	Social Services	2,608	1,410	1,497
C03	c) Miscellaneous Receipts	351,992	324,294	229,155
C031-35	Economic Services Receipts	21,381	11,144	8,596
C036	Foreign Grants	43,546	34,000	15,902
C03897	Citizenship, Nationalization, Passport and Copyright Fees	28,000	24,000	31,000
C03905	Royalty on Crude Oil	19,127	16,811	16,826
C03906	Royalty on Natural Gas	39,404	36,433	36,516
C03910	Discount Retained on Local Crude Price	10,000	10,000	10,000
C03915	Windfall Levy against Crude Oil	8,000	5,000	5,000
C03917	Petroleum Levy on LPG	2,000	2,000	2,000
	Others	180,534	184,905	103,315
C	2 Total Non-Tax Revenue (a+b+c)	979,854	845,182	771,860
	3 Total Revenue Receipts (1+2)	5,310,317	4,992,486	5,660,505

CAPITAL RECEIPTS

(Rs in million)

Object Code	Description	Budget Estimates 2017-18	Revised Estimates 2017-18	Budget Estimates 2018-19
E02	I. Recoveries of Loans and Advances	112,537	134,415	152,989
E021	Provinces	51,947	55,076	61,596
E022-27	Others	60,590	79,339	91,393
	II. Total Domestic Debts Receipts (i+ii)	13,478,153	23,471,928	21,535,843
E031	i) Permanent Debt Receipts	1,310,363	1,183,667	1,281,587
	Pakistan Investment Bonds (Bank)	936,885	1,118,226	722,999
	Pakistan Investment Bonds (Non Bank)	301,478	1,559	227,588
	Premium Prize Bonds (Registered)	12,000	3,882	6,000
	Ijara Sukuk Bonds	60,000	60,000	325,000
E032	ii) Floating Debt Receipts	12,167,790	22,288,260	20,254,256
	Prize Bonds	145,224	114,137	125,756
	Market Treasury Bills	6,253,640	6,585,742	5,826,940
	Treasury Bills through Auction	5,768,015	15,587,482	14,300,771
	Others Bills	611	599	489
	Ways and Means Advances	300	300	300
E	4 Capital Gross Receipts (I+II)	13,590,690	23,606,343	21,688,832
	Domestic Debt Receipts (i+ii)	13,478,153	23,471,928	21,535,843
	Domestic Debt Repayment (page-17)	13,163,216	22,928,520	21,129,748
	Net Domestic Debt Receipts	314,937	543,408	406,095
	5 Total Federal Internal Gross Receipts (3+4)	18,901,007	28,598,829	27,349,338

EXTERNAL RECEIPTS

(Rs in million)

	Description	Budget Estimates 2017-18	Revised Estimates 2017-18	Budget Estimates 2018-19
I	Loans	799,920	1,181,725	1,079,968
	Project Loans	329,824	312,880	290,071
	Federal	151,984	179,766	152,635
	Provincial	177,840	133,114	137,435
	Programme Loans	95,571	48,107	87,897
	Other Loans	374,525	820,738	702,000
	Islamic Development Bank	163,525	140,068	117,000
	Sovereign Bonds	0	274,375	234,000
	Sukuk Bond	105,500	0	0
	Commercial Banks	105,500	406,295	351,000
II	Grants	26,810	21,098	29,452
	Project Grants	26,810	21,098	29,452
	Federal	9,651	7,688	7,668
	Provincial	17,160	13,410	21,784
a.	External Receipts (I +II)	826,730	1,202,823	1,109,419
b.	Project Loans & Grants Outside PSDP	11,093	26,932	8,605
	Loans	10,822	22,030	8,024
	Grants	271	4,902	581
6	Total External Receipts (a +b)	837,824	1,229,754	1,118,024

PUBLIC ACCOUNT RECEIPTS
National Savings Schemes

(Rs in million)

Object Code	Description	Budget Estimates 2017-18	Revised Estimates 2017-18	Budget Estimates 2018-19
i. G111	Investment Deposit Accounts (Savings Schemes)	828,518	919,632	823,072
G11101	Saving Bank Accounts	250,014	257,609	263,055
G11106	Defence Savings Certificates	55,259	38,000	40,000
G11111	Special Savings Certificates (Registered)	105,426	132,758	102,426
G11112	Special Savings Accounts	110,611	210,391	108,611
G11113	Regular Income Certificate	61,406	66,245	72,367
G11126	Pensionary Benefits	52,792	49,484	55,021
G11127	Behbood Saving Certificate	170,010	150,145	156,593
	New Savings Schemes	20,000	5,000	20,000
	Short Term Savings Certificates	3,000	10,000	5,000
ii.	Other Accounts	9,500	8,500	9,000
G03109	Postal Life Insurance Fund	9,500	8,500	9,000
iii. G061	Provident Fund	91,500	51,789	55,500
	Total Receipts (i+ii+iii)	929,518	979,921	887,572
1	Gross Receipts	929,518	979,921	887,572
	Gross Expenditure (Page-18)	763,515	907,000	756,875
	Net Receipts	166,003	72,921	130,697

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PUBLIC ACCOUNT RECEIPTS
Deposits and Reserves

(Rs in million)

Object Code	Description	Budget Estimates 2017-18	Revised Estimates 2017-18	Budget Estimates 2018-19
G	<u>Deposits and Reserves</u>			
G06202	F.G.Employees Benevolent Fund (Civil)	1,111	1,295	1,359
G06203	F.G.Employees Benevolent Fund (Defence)	1,529	1,774	1,863
G06205	F.G.Employees Benevolent Fund (Pak.Post)	152	164	173
G06206	F.G.Employees Benevolent Fund (Pak.PWD)	3	6	6
G06209	F.G.Employees Benevolent Fund (N.S.)	12	14	14
G06210	F.G.Employees Benevolent Fund (Mint)	4	4	4
G06212	F.G.Employees Benevolent Fund (GSP)	5	4	4
G06304	Workers Welfare Fund	14,825	10,019	10,520
G06409	F.G.Employees Group Insurance Fund (Civil)	374	376	394
G06410	F.G.Employees Group Insurance Fund (Defence)	187	258	271
G07101	Post Office Renewal Reserve Fund	0	43	45
G07102	Pakistan Post Office Welfare Fund	0	28	30
G07104	F.G.Employees Group Insurance Fund (PPO)	0	10	10
G07106	PPO Miscellaneous	123,361	147,369	154,738
G08117	Railways Reserve Fund	40,000	38,500	35,000
G08121	Railways Depreciation Reserve Fund	23,635	8,508	17,605
G10101	Pak. PWD Receipts & Collection Account	342	232	244
G10102	Foreign Affairs Receipt & Collection Account	7,505	4,269	4,482
G10104	Mint Receipts & Collection Account	0	29	30
G10106	Deposit Works of Survey of Pakistan	15	53	56
G10113	Public Works/Pak. PWD Deposits	12,029	9,605	10,085
G10304	Zakat Collection Account	1,343	1,465	1,538
G11215	Revenue Deposits	22,057	6,674	7,008
G11216	Civil and Criminal Court Deposits	0	17	17
G11217	Personal Deposits	0	28,299	29,714
G11218	Forest Deposits	0	23	24
G11220	Deposits in connection with Elections	1	2	2
G11224	Deposit Account with Defence	2,278	2,158	2,266
G11225	Deposit Account with AGPR	312	0	0
G11230	Special Remittances Deposits	1,207	2,493	2,618
G11238	Security deposits of supply cell	2	0	0

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PUBLIC ACCOUNT RECEIPTS
Deposits and Reserves

(Rs in million)

Object Code	Description	Budget Estimates 2017-18	Revised Estimates 2017-18	Budget Estimates 2018-19
G	<u>Deposits and Reserves</u>			
G11240	Security Deposits of Cashiers	181	56	59
G11255	Defence Services Security Deposits	4,130	840	882
G11256	Defence Services Misc. Deposits	106,786	91,458	96,031
G11276	Security Deposit of Private Companies	7	8	9
G11280	Withholding Tax on Profit From Investment in NSS	0	5,490	5,764
G11281	Deposit Account of fees realized by PNAC	24	52	54
G11290	Security Deposit of Firms/Contractors	393	81	85
G12130	President,s Relief Fund for Earthquake Victims 2005	0	3	3
G12150	PM's Relief Fund for IDP's 2014	3,970	1,920	2,016
G12152	Balochistan Flood Relief	4	0	0
G12206	Spl. Fund for Welfare & Uplift of Minorities	86	60	63
G12226	Federal Govt. Artists Welfare Fund	0	14	14
G12305	Export Development Fund	1,400	0	0
G12308	Reserve Fund for Exchange Risk on Foreign Loans	13,069	837	879
G12412	Pakistan Oil Seeds Development Cess Fund	140	138	145
G12419	Research and Development Fund	0	34	36
G12713	Income Tax Deduction from Salaries	0	29	30
G12714	Income Tax Deduction from Contractors/Suppliers	0	38	40
G12738	National Fund for Control of Drug Abuse	70	10	11
G12741	Fed. Civil Servant's subs. to Services Book Club	9	0	0
G12745	Central research Fund	140	2	3
G12783	Universal Service Fund	0	635	667
G13140	GSP Receipt and Collection Account	0	17	2,500
G141	Coinage Account	2,500	741	1,800
	Others	9	17	17
2	Gross Receipts	385,204	366,171	391,228
	Expenditure (Page-20)	338,115	370,476	395,240
	Net Deposits and Reserves Receipts	47,090	(4,305)	(4,012)
	Public Account - Summary			
3	Gross Receipt (1+2)	1,314,722	1,346,092	1,278,800
	Gross Expenditure (Page-20)	1,101,630	1,277,476	1,152,115
7	Public Account Net Receipts	213,093	68,616	126,685

EXPENDITURE - SUMMARY

(Rs in million)

Function Code	Description	Budget Estimates 2017-18	Revised Estimates 2017-18	Budget Estimates 2018-19
Current Expenditure on Revenue Account				
01	General Public Services	2,553,633	2,977,275	3,340,431
02	Defence Affairs and Services	920,166	999,237	1,100,334
03	Public Order and Safety Affairs	109,604	119,417	132,289
04	Economic Affairs	62,940	80,742	80,750
05	Environment Protection	1,141	1,228	1,261
06	Housing and Community Amenities	2,329	2,449	2,339
07	Health	12,847	12,944	13,897
08	Recreation, Culture and Religion	8,434	11,866	9,242
09	Education Affairs and Services	90,516	90,818	97,420
10	Social Protection	2,100	2,302	2,396
	a. Current Exp. on Revenue Account	3,763,709	4,298,279	4,780,359
	b. Current Exp. on Capital Account	88,046	151,886	242,675
1	Total Current Expenditure (a + b)	3,851,755	4,450,165	5,023,034
	c. Dev. Exp. on Revenue Account (i+ii)	659,354	404,318	607,026
	i. Dev. Exp. on Revenue Account (PSDP)	507,154	251,144	426,788
	ii. Other Dev. Exp. on Revenue Account	152,200	153,174	180,238
	d. Dev. Exp. on Capital Account (i+ii)	680,716	658,442	545,079
	i. Dev. Exp. on Capital Account (PSDP)	680,716	658,442	545,079
	ii. Other Dev. Exp. on Capital Account	-	-	-
	Total Public Sector Dev. Program (ci+di)	1,187,870	909,586	971,867
2	Total Development Expenditure (c+d)	1,340,070	1,062,760	1,152,105
	Total - Expenditure (1+2)	5,191,826	5,512,924	6,175,139
3	Break-up of Expenditure			
	Revenue Account (a+c)	4,423,063	4,702,597	5,387,385
	Capital Account (b+d)	768,762	810,327	787,754
	Total Expenditure:	5,191,826	5,512,924	6,175,139

Current Expenditure on Revenue Account

(Rs in million)

Function Code	Description	Budget Estimates 2017-18	Revised Estimates 2017-18	Budget Estimates 2018-19
01	General Public Service	2,553,633	2,977,275	3,340,431
	011 Executive & Legislative Organs,			
	Financial & Fiscal Affairs, External Affairs	2,083,532	2,470,428	2,781,312
	Debt Servicing	1,649,627	1,954,370	2,221,983
	Servicing of Foreign Debt	132,016	194,203	229,230
	Foreign Loans Repayment	286,612	428,165	601,754
	Servicing of Domestic Debt	1,231,000	1,332,001	1,391,000
	Superannuation Allowances & Pensions	248,000	333,355	342,000
	Others	185,905	182,703	217,329
012	Foreign Economic Aid	4,632	4,551	4,762
014	Transfers	430,230	461,638	477,924
	Provinces	93,500	94,135	106,500
	Others	336,730	367,503	371,424
015	General Services	6,599	6,945	7,027
016	Basic Research	3,974	4,019	5,438
017	Research & Dev. General Public Services	11,712	12,120	13,072
018	Admn. of General Public Service	2,348	8,999	2,531
019	Gen. Public Services not elsewhere defined	10,605	8,576	48,365
02	Defence Affairs and Services	920,166	999,237	1,100,334
	021 Defence Services	917,949	995,949	1,097,949
	A01 Employees Related Expenses	322,142	363,476	422,911
	A03 Operating Expenses	225,521	250,775	253,467
	A09 Physical Assets	243,991	250,419	282,328
	A12 Civil Works	128,346	133,330	141,293
	Less Recoveries	(2,051)	(2,051)	(2,051)
	025 Defence Administration	2,217	3,288	2,385
03	Public Order and Safety Affairs	109,604	119,417	132,289
031	Law Courts	5,174	5,179	5,631
032	Police	101,174	110,802	122,974
033	Fire Protection	203	203	293
034	Prison Administration and Operation	43	43	53
035	R&D Public Order and Safety	32	32	36
036	Administration of Public Order	2,977	3,157	3,302

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Current Expenditure on Revenue Account

(Rs in million)

Function Code	Description	Budget Estimates 2017-18	Revised Estimates 2017-18	Budget Estimates 2018-19
04	Economic Affairs	62,940	80,742	80,750
041	Gen. Eco., Commercial & Labour Affairs	17,474	22,896	26,306
042	Agri., Food, Irrigation, Forestry & Fisheries	26,020	37,935	31,188
043	Fuel and Energy	803	764	709
044	Mining and Manufacturing	1,565	1,693	1,773
045	Construction and Transport	12,354	12,354	15,564
046	Communications	3,113	3,316	3,461
047	Other Industries	1,611	1,785	1,749
05	Environment Protection	1,141	1,228	1,261
052	Waste Water Management	863	863	960
055	Administration of Environment Protection	278	365	300
06	Housing and Community Amenities	2,329	2,449	2,339
062	Community Development	2,329	2,449	2,339
07	Health	12,847	12,944	13,897
071	Medical Products, Appliances and Equipments	29	29	31
073	Hospital Services	10,823	10,867	11,657
074	Public Health Services	439	442	469
076	Health Administration	1,555	1,606	1,740

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Current Expenditure on Revenue Account

(Rs in million)

Function Code	Description	Budget Estimates 2017-18	Revised Estimates 2017-18	Budget Estimates 2018-19
08	Recreation, Culture and Religion	8,434	11,866	9,242
081	Recreational and Sporting Services	1	1	1
082	Cultural Services	618	644	681
083	Broadcasting and Publishing	6,483	8,124	7,091
084	Religious Affairs	959	2,724	1,032
086	Admn. of Information, Recreation & Culture	373	373	437
09	Education Affairs and Services	90,516	90,818	97,420
091	Pre-Primary and Primary Education Affairs and Services	8,748	8,768	10,120
092	Secondary Education Affairs and Services	10,798	10,875	12,365
093	Tertiary Education Affairs and Services	68,252	68,466	71,824
094	Education Services not Definable by Level	70	70	77
095	Subsidiary Services to Education	274	281	295
096	Administration	1,286	1,288	1,588
097	Education Affairs & Services not Elsewhere Classified	1,088	1,071	1,151
10	Social Protection	2,100	2,302	2,396
107	Administration	1,503	1,705	1,616
108	Others	598	598	780
a. Current Expenditure on Revenue Account		3,763,709	4,298,279	4,780,359

Current Expenditure on Capital Account

(Rs in million)

Function Code	Description	Budget Estimates 2017-18	Revised Estimates 2017-18	Budget Estimates 2018-19
01	General Public Service	88,046	151,886	242,675
	011 Repayment of Short Term Foreign Credits	39,774	93,572	174,163
	014 Transfers	48,273	58,314	68,512
	Federal Misc. Investments	7,949	28,790	8,436
	Other Loans and Advances by the Fed. Govt.	28,324	29,524	49,076
19	Gen. Public Services not Elsewhere Defined	12,000	-	11,000
04	Economic Affairs	-	-	-
	041 Gen. Eco., Commercial & Labour Affairs	-	-	-
	042 Agri., Food, Irrigation, Forestry & Fisheries	-	-	-
	b. Current Expenditure on Capital Account	88,046	151,886	242,675
	I. Total Current Expenditure (a+b)	3,851,755	4,450,165	5,023,034

Development Expenditure on Revenue Account

(Rs in million)

Function Code	Description	Budget Estimates 2017-18	Revised Estimates 2017-18	Budget Estimates 2018-19
01	General Public Service	330,816	107,307	227,788
011	Executive & Legislative Organs, Financial & Fiscal Affairs, External Affairs	29,737	8,687	25,236
012	Foreign Economic Aid	0	0	70
014	Transfers	166,263	38,976	118,535
015	General Services	86,999	4,899	31,440
016	Basic Research	1,768	1,297	4,242
017	Research & Dev. General Public Services	161	125	397
019	General Public Services not elsewhere defined	45,888	53,323	47,867
02	Defence Affairs and Services	4,717	3,237	2,886
025	Defence Administration	4,717	3,237	2,886
03	Public Order and Safety Affairs	5,719	4,850	4,311
031	Law Courts	1,017	797	978
032	Police	4,365	3,975	3,034
033	Fire Protection	20	20	0
036	Administration of Public Order	316	57	300
04	Economic Affairs	66,432	64,381	98,288
041	Gen. Eco. Commercial and Labour Affairs	1,858	757	2,300
042	Agri., Food, Irrigation, Forestry & Fisheries	35,901	34,159	63,091
043	Fuel and Energy	100	2,293	100
044	Mining and Manufacturing	0	0	125
045	Construction and Transport	27,417	25,094	30,411
046	Communications	938	2,057	1,930
047	Other Industries	218	21	330
05	Environment Protection	815	785	803
055	Administration of Environment Protection	815	785	803
06	Housing and Community Amenities	1,763	1,223	14,831
061	Housing Development	0	0	0
062	Community Development	1,672	1,132	14,773
063	Water Supply	91	91	58

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Development Expenditure on Revenue Account

(Rs in million)

Function Code	Description	Budget Estimates 2017-18	Revised Estimates 2017-18	Budget Estimates 2018-19
07	Health	51,051	28,728	29,999
072	Out Patients Services	0	0	1,000
073	Hospital Services	2,249	641	2,995
074	Public Health Services	17,704	7,785	11,000
075	Research and Development Health	7	7	142
076	Health Administration	36,790	20,295	20,563
	Less Recoveries from Health Services	(5,700)	-	(5,700)
08	Recreation, Culture and Religion	3,273	2,975	3,958
081	Recreation and Sporting Services	3,044	2,920	3,553
082	Cultural Services	40	16	81
083	Broadcasting and Publishing	189	39	174
084	Religious Affairs	0	0	150
09	Education Affairs and Services	42,005	37,150	42,766
091	Pre-Primary & Primary Edu. Affairs & Services	11	11	43
092	Secondary Edu. Affairs & Services	2,000	1,857	1,299
093	Tertiary Edu. Affairs & Services	36,335	33,220	37,380
095	Subsidiary Services to Education	1,245	428	869
096	Administration	0	0	20
097	Education Affairs & Services not Elsewhere Classified	2,414	1,633	3,155
10	Social Protection	566	509	1,158
107	Administration	500	500	1,100
108	Others	66	9	58
	i. Dev. Exp. on Revenue Account (PSDP)	507,154	251,144	426,788
	ii. Other Dev. Exp on Revenue Account	152,200	153,174	180,238
011	Executive & Legislative Organs, Financial & Fiscal Affairs, External Affairs	121,000	113,000	128,350
014	Transfers	7,700	8,674	4,888
019	Gen. Public Services not Elsewhere Defined	3,000	3,000	18,000
041	Gen. Eco. Commercial and Labour Affairs	15,500	23,500	24,000
042	Agri., Food, Irrigation, Forestry & Fisheries	5,000	5,000	5,000
107	Administration	0	0	0
	c. Dev. Exp. on Revenue Account (i+ii)	659,354	404,318	607,026

Development Expenditure on Capital Account

(Rs in million)

Function Code	Description	Budget Estimates 2017-18	Revised Estimates 2017-18	Budget Estimates 2018-19
01	General Public Service	654,063	630,602	522,438
011	Executive & Legislative Organs, Financial & Fiscal Affairs, External Affairs	200	0	200
014	Transfers	638,390	618,083	493,462
017	Research and Dev. General Public Services	15,418	12,493	28,667
019	General Public Services not Elsewhere defined	55	25	109
04	Economic Affairs	26,653	27,840	22,641
041	Gen. Eco., Commercial and Labour Affairs	554	487	573
042	Agri., Food, Irrigation, Forestry & Fisheries	93	37	120
043	Fuel and Energy	0	16,034	370
044	Mining and Manufacturing	2,737	569	1,775
045	Construction and Transport	23,269	10,713	9,959
046	Communications	0	0	9,844
	i. Dev. Expenditure on Capital Account (PSDP)	680,716	658,442	545,079
	ii. Other Dev. Exp. on Capital Account	0	0	0
014	Transfers	0	0	0
	d. Dev. Expenditure on Capital Account (i+ii)	680,716	658,442	545,079
	A. Public Sector Dev. Program (c i+di)	1,187,870	909,586	971,867
	B. Other Dev. Expenditure (c ii+d ii)	152,200	153,174	180,238
	II. Total Development Expenditure (A+B)	1,340,070	1,062,760	1,152,105
	III. Total Exp. (Current+Development)	5,191,826	5,512,924	6,175,139

CAPITAL EXPENDITURE

(Rs in million)

Object Code	Description	Budget Estimates 2017-18	Revised Estimates 2017-18	Budget Estimates 2018-19
A101 i.	Domestic Permanent Debt	1,125,426	1,124,537	1,168,030
	Pakistan Investment Bonds (Bank)	936,885	1,118,226	722,999
	Pakistan Investment Bonds (Non Bank)	186,478	5,136	127,588
	Foreign Exchange Bearer Certificates	5	1	5
	Foreign Currency Bearer Certificates	5	1	5
	US Dollar Bearer Certificates	3	0	3
	Special US Dollar Bonds	50	40	50
	Premium Prize Bonds (Registered)	2,000	1,133	3,000
	Ijara Sukuk Bonds	0	0	314,380
A104 ii.	Floating Debt	12,037,790	21,803,982	19,961,718
	Prize Bonds	60,224	33,156	33,218
	Market Treasury Bills	6,253,640	6,585,742	5,826,940
	Treasury Bills through Auction	5,723,015	15,184,185	14,100,771
	Other Bills	611	599	489
	Ways and Means Advances	300	300	300
A10 IV.	Total Public Debt Repayment (i+ii)	13,163,216	22,928,520	21,129,748
V.	Total - Federal Consolidated Fund Disbursement (III+IV)	18,355,042	28,441,444	27,304,887

PUBLIC ACCOUNT EXPENDITURE
National Savings Schemes

(Rs in million)

Object Code	Description	Budget Estimates 2017-18	Revised Estimates 2017-18	Budget Estimates 2018-19
i. G111	Investment Deposit Accounts (Savings Schemes)	672,515	851,527	697,375
G11101	Savings Bank Accounts	247,314	255,028	259,506
G11103	Khas Deposit Accounts	-	5	5
G11104	Mahana Amadni Accounts	90	70	70
G11106	Defence Savings Certificates	28,159	28,000	30,000
G11108	National Deposit Certificates	1	1	1
G11109	Khaas Deposit Certificates	6	1	1
G11111	Special Savings Certificates (Registered)	88,883	171,571	98,708
G11112	Special Savings Accounts	93,254	187,443	96,920
G11113	Regular Income Certificate	83,506	61,813	64,793
G11126	Pensionary Benefits	27,492	30,291	31,182
G11127	Behbood Saving Certificate	99,810	108,305	110,189
	New Savings Schemes	3,000	-	3,000
	Short Term Savings Certificates (STSC)	1,000	9,000	3,000
ii.	Other Accounts	6,000	5,500	6,000
G03109	Postal Life Insurance Fund	6,000	5,500	6,000
iii. G061	Provident Fund	85,000	49,973	53,500
1	Total Expenditure (i+ii+iii)	763,515	907,000	756,875

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PUBLIC ACCOUNT EXPENDITURE
Deposits and Reserves

(Rs in million)

Object Code	Description	Budget Estimates 2017-18	Revised Estimates 2017-18	Budget Estimates 2018-19
G	<u>Deposits and Reserves</u>			
G06202	F.G.Employees Benevolent Fund (Civil)	1,111	1,202	1,262
G06203	F.G.Employees Benevolent Fund (Defence)	1,334	1,382	1,451
G06205	F.G.Employees Benevolent Fund (Pak. Post)	136	141	148
G06206	F.G.Employees Benevolent Fund (Pak. PWD)	2	5	6
G06209	F.G.Employees Benevolent Fund (N.S.)	12	13	14
G06210	F.G.Employees Benevolent Fund (Mint)	4	4	4
G06212	F.G.Employees Benevolent Fund (GSP)	5	1	1
G06304	Workers Welfare Fund	3,080	12,315	12,930
G06409	F.G.Employees Group Insurance Fund (Civil)	363	369	387
G06410	F.G.Employees Group Insurance Fund (Defence)	168	204	215
G07102	Pakistan Post Office Welfare Fund	15	43	46
G07104	F.G.Employees Group Insurance Fund (PPO)	6	8	8
G07106	PPO Miscellaneous	121,506	148,973	156,422
G08117	Railways Reserve Fund	40,000	38,500	35,000
G08121	Railways Depreciation Reserve Fund	23,635	9,008	17,605
G10101	Pak. PWD Receipts & Collection Account	349	307	323
G10102	Foreign Affairs Receipt & Collection Account	6,560	1,104	1,160
G10104	Mint Receipts & Collection Account	0	29	30
G10106	Deposit Works of Survey of Pakistan	8	3	3
G10113	Public Works/Pak. PWD Deposits	13,017	15,298	16,063
G10304	Zakat Collection Account	776	686	720
G11215	Revenue Deposits	9,181	5,797	6,087
G11216	Civil and Criminal Court Deposits	0	13	14
G11217	Personal Deposits	0	25,263	26,526
G11218	Forest Deposits	0	20	21
G11224	Deposit Account with Defence	1,958	1,370	1,438

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PUBLIC ACCOUNT EXPENDITURE
Deposits and Reserves

(Rs in million)

Object Code	Description	Budget Estimates 2017-18	Revised Estimates 2017-18	Budget Estimates 2018-19
G	<u>Deposits and Reserves</u>			
G11225	Deposit Account with AGPR	318	226	237
G11230	Special Remittances Deposits	1,166	2,448	2,571
G11238	Security deposits of supply cell	35	2	2
G11240	Security deposits of Cashiers	6	-	-
G11255	Defence Services Security Deposits	1,120	1,182	1,241
G11256	Defence Services Misc. Deposits	102,567	86,632	90,964
G11276	Security Deposit of Private Companies	7	-	-
G11280	Withholding Tax on Profit From Investment in NSS	0	5,229	5,490
G11281	Deposit Account of fees realized by PNAC	21	381	400
G11290	Security Deposit of Firms/Contractors	385	191	201
G12150	PM's Relief Fund for IDP's 2014	5,368	2,013	2,113
G12206	Special Fund for Welfare & Uplift of Minorities	68	56	59
G12305	Export Development Fund	1,246	1,453	1,526
G12713	Income Tax Deduction from Salaries	0	36	37
G12714	Income Tax Deduction from Contractors/Suppliers	0	54	57
G12741	Federal Civil Servant's subscription to Services Book Club	2	-	-
G12745	Central Research Fund	70	3	3
G12783	Universal Service Fund	0	7,758	8,146
G13140	GSP Receipt and Collection Account	0	4	2,500
G141	Coinage Account	2,500	741	1,800
	Others	11	9	9
	2 Total Expenditure Deposits & Reserves	338,115	370,476	395,240
	VI Total Public Account Expenditure (1+2)	1,101,630	1,277,476	1,152,115

**STATEMENT OF ESTIMATED CHARGED AND
VOTED EXPENDITURE MET FROM THE
FEDERAL CONSOLIDATED FUND**

(Rs in million)

Description	Budget Estimates 2017-18	Revised Estimates 2017-18	Budget Estimates 2018-19
I. Expenditure on Revenue Account	4,423,063	4,702,597	5,387,385
Current	3,763,709	4,298,279	4,780,359
Development	659,354	404,318	607,026
Total-Authorized Expenditure	4,423,063	4,702,597	5,387,385
<i>Charged</i>	<i>1,679,600</i>	<i>1,992,908</i>	<i>2,255,349</i>
Voted	2,743,463	2,709,689	3,132,036
II. Expenditure on Capital Account	13,931,978	23,738,847	21,917,502
Current	13,251,262	23,080,405	21,372,423
Development	680,716	658,442	545,079
Total Authorized Expenditure	13,931,978	23,738,847	21,917,502
<i>Charged</i>	<i>13,389,861</i>	<i>23,182,380</i>	<i>21,475,778</i>
Voted	542,117	556,467	441,724
III. Total Expenditure met from Federal Consolidated Fund	18,355,042	28,441,444	27,304,887
Current Expenditure	17,014,971	27,378,684	26,152,782
Development Expenditure	1,340,070	1,062,760	1,152,105
IV. Total-Authorized Expenditure	18,355,042	28,441,444	27,304,887
<i>Charged - Total</i>	<i>15,069,461</i>	<i>25,175,288</i>	<i>23,731,127</i>
Voted - Total	3,285,581	3,266,156	3,573,760