

## 4.1 Federal Government Revenue Receipts

Receipts	Amount						% of GDP <sup>1</sup>					
							(Billion Rupees)					
	FY 05	FY 06	FY 07	FY 08 <sup>B</sup>	FY 08 <sup>R</sup>	FY 09 <sup>B</sup>	FY 05	FY 06	FY 07	FY 08 <sup>B</sup>	FY 08 <sup>R</sup>	FY 09 <sup>B</sup>
<b>1. Revenue Receipts (II+III+IV)</b>	<b>875.3</b>	<b>1,022.7</b>	<b>1,214.0</b>	<b>1,368.1</b>	<b>1,398.9</b>	<b>1,679.2</b>	<b>13.5</b>	<b>13.4</b>	<b>13.9</b>	<b>13.1</b>	<b>13.4</b>	<b>16.0</b>
<b>I. Total Tax Revenue (II+III)</b>	<b>626.3</b>	<b>715.7</b>	<b>839.6</b>	<b>1,030.5</b>	<b>1,005.6</b>	<b>1,251.5</b>	<b>9.6</b>	<b>9.4</b>	<b>9.6</b>	<b>9.8</b>	<b>9.6</b>	<b>11.9</b>
<b>II. Tax Revenue - CBR (i+ii)</b>	<b>590.0</b>	<b>704.0</b>	<b>839.6</b>	<b>1,030.5</b>	<b>1,005.6</b>	<b>1,251.5</b>	<b>9.1</b>	<b>9.2</b>	<b>9.6</b>	<b>9.8</b>	<b>9.6</b>	<b>11.9</b>
<b>(i). Direct Taxes</b>	<b>182.7</b>	<b>225.0</b>	<b>320.6</b>	<b>408.3</b>	<b>388.3</b>	<b>496.1</b>	<b>2.8</b>	<b>3.0</b>	<b>3.7</b>	<b>3.9</b>	<b>3.7</b>	<b>4.7</b>
(a). Taxes on Income	175.4	215.5	305.0	388.0	367.3	477.0	2.7	2.8	3.5	3.7	3.5	4.6
(b). Wealth Tax	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(c). Workers Welfare Tax	5.0	5.5	8.0	10.5	12.0	12.5	0.1	0.1	0.1	0.1	0.1	0.1
(d). Capital Value Tax	2.3	4.0	7.6	9.8	9.0	6.6	0.0	0.1	0.1	0.1	0.1	0.1
<b>(ii). Indirect Taxes</b>	<b>407.3</b>	<b>479.0</b>	<b>519.0</b>	<b>622.3</b>	<b>617.3</b>	<b>755.4</b>	<b>6.3</b>	<b>6.3</b>	<b>5.9</b>	<b>5.9</b>	<b>5.9</b>	<b>7.2</b>
(a). Customs	113.9	136.0	134.0	154.0	148.0	170.0	1.8	1.8	1.5	1.5	1.4	1.6
(b). Central Excise	54.4	56.5	72.0	91.0	92.0	112.0	0.8	0.7	0.8	0.9	0.9	1.1
(c). Sales Tax	239.0	286.5	311.0	375.0	375.0	472.0	3.7	3.8	3.6	3.6	3.6	4.5
(d). Others	0.0	0.0	2.0	2.3	2.3	1.4	0.0	0.0	0.0	0.0	0.0	0.0
<b>III. Tax Revenue (Other than CBR)</b>	<b>36.3</b>	<b>11.7</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.6</b>	<b>0.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
(i) Petroleum	10.9	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0
(ii) Natural Gas	14.7	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0
(iii) Other	10.7	11.7	0.0	0.0	0.0	0.0	0.2	0.2	0.0	0.0	0.0	0.0
<b>IV. Non-Tax Revenue</b>	<b>249.0</b>	<b>307.0</b>	<b>374.4</b>	<b>337.6</b>	<b>393.3</b>	<b>427.8</b>	<b>3.8</b>	<b>4.0</b>	<b>4.3</b>	<b>3.2</b>	<b>3.8</b>	<b>4.1</b>
(i) Property & Enterprises	136.6	119.9	118.7	144.5	143.2	128.1	2.1	1.6	1.4	1.4	1.4	1.2
(ii) Civil Administration	74.0	95.8	143.7	86.3	138.8	183.1	1.1	1.3	1.6	0.8	1.3	1.7
(iii) Miscellaneous	38.5	91.2	112.0	106.9	111.4	116.6	0.6	1.2	1.3	1.0	1.1	1.1
<b>2. Less Transfers To Provinces</b>	<b>245.3</b>	<b>301.4</b>	<b>390.9</b>	<b>466.0</b>	<b>457.2</b>	<b>568.3</b>	<b>3.8</b>	<b>4.0</b>	<b>4.5</b>	<b>4.4</b>	<b>4.4</b>	<b>5.4</b>
(i). Taxes on Income	61.8	76.0	119.0	155.0	146.7	196.2	1.0	1.0	1.4	1.5	1.4	1.9
(ii). Sales Tax	84.1	100.7	120.8	149.1	149.2	193.8	1.3	1.3	1.4	1.4	1.4	1.8
(iii). Excise Duty & Royalty on Natural Gas	17.7	22.4	25.3	27.1	27.1	27.6	0.3	0.3	0.3	0.3	0.3	0.3
(iv). Royalty on Crude Oil	5.5	8.8	7.9	8.4	12.7	12.5	0.1	0.1	0.1	0.1	0.1	0.1
(v). Surcharges on Gas	14.4	21.8	32.6	21.8	20.6	17.0	0.2	0.3	0.4	0.2	0.2	0.2
(vi). Custom Duties	40.6	48.5	52.8	62.2	58.6	69.3	0.6	0.6	0.6	0.6	0.6	0.7
(vii). Wealth Tax	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(viii). Capital Value Tax	0.8	1.4	2.0	2.6	2.3	2.7	0.0	0.0	0.0	0.0	0.0	0.0
(ix). Federal Excise (Net of Gas)	17.5	18.1	26.0	34.2	34.5	43.7	0.3	0.2	0.3	0.3	0.3	0.4
(x). G.S.T (Provincial)	2.8	3.7	4.6	5.5	5.4	5.5	0.0	0.0	0.1	0.1	0.1	0.1
(xi). G.S.T (CE Mode)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Revenue Receipts (Net) (1-2)</b>	<b>630.0</b>	<b>721.3</b>	<b>823.1</b>	<b>902.2</b>	<b>941.7</b>	<b>1,110.9</b>	<b>9.7</b>	<b>9.5</b>	<b>9.4</b>	<b>8.6</b>	<b>9.0</b>	<b>10.6</b>

1: GDP (MP) current factor cost,

Source: Annual Budget Statement, Government of Pakistan

Note: Total may differ due to rounding off and percentages (%) of GDP are arrived at from original value.

R=Revised, B=Budget

## 4.2 Federal Government Expenditure

Expenditures	(Billion Rupees)											
	Amount						% of GDP <sup>1</sup>					
	FY 05	FY 06	FY 07	FY 08 <sup>B</sup>	FY 08 <sup>R</sup>	FY 09 <sup>B</sup>	FY 05	FY 06	FY 07	FY 08 <sup>B</sup>	FY 08 <sup>R</sup>	FY 09 <sup>B</sup>
<b>I. Revenue Expenditure (A+B)</b>	<b>866.8</b>	<b>1,072.2</b>	<b>1,234.1</b>	<b>1,353.7</b>	<b>1,771.6</b>	<b>1,826.9</b>	<b>13.3</b>	<b>14.1</b>	<b>14.1</b>	<b>12.9</b>	<b>16.9</b>	<b>17.4</b>
<b>A. Current Expenditure</b>	<b>784.7</b>	<b>918.8</b>	<b>1,033.5</b>	<b>1,056.4</b>	<b>1,516.3</b>	<b>1,493.2</b>	<b>12.1</b>	<b>12.1</b>	<b>11.8</b>	<b>10.1</b>	<b>14.5</b>	<b>14.3</b>
(i). General Public Service	469.0	563.7	634.8	641.9	881.7	929.5	7.2	7.4	7.3	6.1	8.4	8.9
(ii). Defence Affairs and Services	216.3	241.1	252.6	275.0	277.3	296.1	3.3	3.2	2.9	2.6	2.6	2.8
(iii). Public Order and Safety Affairs	17.5	20.4	22.9	24.5	26.1	26.8	0.3	0.3	0.3	0.2	0.2	0.3
(iv). Economic Affairs	62.2	67.6	91.2	78.9	293.4	201.2	1.0	0.9	1.0	0.8	2.8	1.9
(v). Environment Protection	0.1	0.1	0.2	0.2	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.0
(vi). Housing and Community Amenities	0.9	0.9	1.1	1.1	1.1	1.4	0.0	0.0	0.0	0.0	0.0	0.0
(vii). Health Services	3.3	4.4	4.8	5.2	5.3	5.5	0.1	0.1	0.1	0.1	0.1	0.1
(viii). Recreation, Culture and Religion	2.2	2.4	2.9	2.9	3.1	3.2	0.0	0.0	0.0	0.0	0.0	0.0
(ix). Education Affairs and Services	12.3	16.7	21.9	24.1	24.3	24.6	0.2	0.2	0.3	0.2	0.2	0.2
(x). Social Protection	0.9	1.5	1.2	2.4	3.8	4.8	0.0	0.0	0.0	0.0	0.0	0.0
a. Debt Servicing	274.7*	0.0	0.0	0.0	0.0	0.0	4.2	0.0	0.0	0.0	0.0	0.0
b. General Administration	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
c. Grants and Subventions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
d. Social Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
e. Law and Order	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
f. Community Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
g. Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
h. Economic Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
i. Unallocable	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>B. Development Expenditure</b>	<b>82.1</b>	<b>153.4</b>	<b>200.6</b>	<b>297.3</b>	<b>255.3</b>	<b>333.7</b>	<b>1.3</b>	<b>2.0</b>	<b>2.3</b>	<b>2.8</b>	<b>2.4</b>	<b>3.2</b>
<b>II. Capital Disbursements (A+B)</b>	<b>119.7</b>	<b>124.1</b>	<b>130.3</b>	<b>155.4</b>	<b>149.1</b>	<b>191.5</b>	<b>1.8</b>	<b>1.6</b>	<b>1.5</b>	<b>1.5</b>	<b>1.4</b>	<b>1.8</b>
<b>A. Current Expenditure</b>	<b>52.7</b>	<b>38.5</b>	<b>31.9</b>	<b>32.1</b>	<b>39.2</b>	<b>56.0</b>	<b>0.8</b>	<b>0.5</b>	<b>0.4</b>	<b>0.3</b>	<b>0.4</b>	<b>0.5</b>
(i). Economic Affairs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(ii). Public Service	52.7	38.5	31.9	32.1	39.2	56.0	0.8	0.5	0.4	0.3	0.4	0.5
(a). Repayment of Short Term Credit	1.5	21.8	12.8	2.6	21.5	38.8	0.0	0.3	0.1	0.0	0.2	0.4
(b). Government Investment	44.0	8.6	9.8	19.4	10.9	8.8	0.7	0.1	0.1	0.2	0.1	0.1
(c). Loans and Advances	7.2	8.1	9.3	10.2	6.8	8.4	0.1	0.1	0.1	0.1	0.1	0.1
(d). Unallocable	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>B. Development Expenditure</b>	<b>66.9</b>	<b>85.6</b>	<b>98.4</b>	<b>123.3</b>	<b>109.9</b>	<b>135.5</b>	<b>1.0</b>	<b>1.1</b>	<b>1.1</b>	<b>1.2</b>	<b>1.0</b>	<b>1.3</b>
(i). Public Service	4.2	8.3	9.9	13.2	15.8	16.2	0.1	0.1	0.1	0.1	0.2	0.2
(ii). Economic Affairs	5.3	4.3	6.2	12.8	10.1	15.8	0.1	0.1	0.1	0.1	0.1	0.2
(iii). Transfers	57.4	73.0	82.3	97.2	84.1	103.5	0.9	1.0	0.9	0.9	0.8	1.0
(iv). Block allocation for late NIS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>III. Estimated Operational Shortfall/ Other adjustments in PSDP</b>	<b>14.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Expenditure (I+II+III)</b>	<b>1,001.0</b>	<b>1,196.4</b>	<b>1,364.5</b>	<b>1,509.0</b>	<b>1,920.7</b>	<b>2,018.4</b>	<b>15.4</b>	<b>15.7</b>	<b>15.6</b>	<b>14.4</b>	<b>18.3</b>	<b>19.3</b>

1: GDP (MP) current Factor cost ,

Source: Annual Budget Statement, Government of Pakistan

\*Included in General Public Service under current expenditure on revenue account

R=Revised, B=Budget

### 4.3 Financing of the Federal Government Expenditure

Resources	(Billion Rupees)											
	Amount						% of GDP <sup>1</sup>					
	FY 05	FY 06	FY 07	FY 08 <sup>B</sup>	FY 08 <sup>R</sup>	FY 09 <sup>B</sup>	FY 05	FY 06	FY 07	FY 08 <sup>B</sup>	FY 08 <sup>R</sup>	FY 09 <sup>B</sup>
<b>I. Revenue Receipts (Net)</b>	<b>630.0</b>	<b>721.3</b>	<b>823.1</b>	<b>902.2</b>	<b>941.7</b>	<b>1,110.9</b>	<b>9.7</b>	<b>9.5</b>	<b>9.4</b>	<b>8.6</b>	<b>9.0</b>	<b>10.6</b>
<b>II. Internal Resources</b>	<b>76.4</b>	<b>57.3</b>	<b>112.4</b>	<b>90.6</b>	<b>182.0</b>	<b>277.3</b>	<b>1.2</b>	<b>0.8</b>	<b>1.3</b>	<b>0.9</b>	<b>1.7</b>	<b>2.6</b>
<b>(i). Capital Receipts:</b>	<b>79.8</b>	<b>31.7</b>	<b>63.9</b>	<b>43.4</b>	<b>105.5</b>	<b>143.1</b>	<b>1.2</b>	<b>0.4</b>	<b>0.7</b>	<b>0.4</b>	<b>1.0</b>	<b>1.4</b>
(a). Public Debt (Net)	16.8	-3.3	-2.3	2.5	39.3	108.8	0.3	0.0	0.0	0.0	0.4	1.0
(b). Recoveries of Loans & Advances	60.1	32.9	66.2	40.9	66.2	34.4	0.9	0.4	0.8	0.4	0.6	0.3
(c). Recoveries of investment from KESC	3.0	2.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>(ii). Public Account:</b>	<b>-3.4</b>	<b>25.5</b>	<b>48.5</b>	<b>47.3</b>	<b>76.5</b>	<b>134.2</b>	<b>-0.1</b>	<b>0.3</b>	<b>0.6</b>	<b>0.5</b>	<b>0.7</b>	<b>1.3</b>
(a). Deferred Liabilities	-14.1	10.4	46.4	44.1	80.7	132.0	-0.2	0.1	0.5	0.4	0.8	1.3
(b). Deposits & Reserves	10.7	15.1	2.1	3.2	-4.2	2.2	0.2	0.2	0.0	0.0	0.0	0.0
<b>III. External Resources</b>	<b>197.6</b>	<b>233.9</b>	<b>276.6</b>	<b>258.5</b>	<b>151.7</b>	<b>148.9</b>	<b>3.0</b>	<b>3.1</b>	<b>3.2</b>	<b>2.5</b>	<b>1.4</b>	<b>1.4</b>
<b>(i). Loans</b>	<b>179.1</b>	<b>189.1</b>	<b>250.4</b>	<b>229.7</b>	<b>118.6</b>	<b>132.6</b>	<b>2.8</b>	<b>2.5</b>	<b>2.9</b>	<b>2.2</b>	<b>1.1</b>	<b>1.3</b>
(a). Project Aid	40.8	56.7	57.9	66.6	54.1	70.1	0.6	0.7	0.7	0.6	0.5	0.7
(b). Commodity Aid	78.6	60.6	133.2	125.8	0.0	0.0	1.2	0.8	1.5	1.2	0.0	0.0
(c). Food Aid:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(d). Other Aid	59.7	71.9	59.3	37.3	64.6	62.5	0.9	0.9	0.7	0.4	0.6	0.6
IDB	17.9	18.0	13.7	6.2	33.8	31.3	0.3	0.2	0.2	0.1	0.3	0.3
Bank of China	0.0	0.0	0.0	0.0	30.8	0.0	0.0	0.0	0.0	0.0	0.3	0.0
Commercial	6.0	6.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0
Global Bonds	0.0	47.9	45.6	31.1	0.0	31.3	0.0	0.6	0.5	0.3	0.0	0.3
Sukuk Bonds	35.8	0.0	0.0	0.0	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0
(e). Eurobonds	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>(ii). Grants</b>	<b>18.6</b>	<b>44.8</b>	<b>26.1</b>	<b>28.8</b>	<b>33.1</b>	<b>16.4</b>	<b>0.3</b>	<b>0.6</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>	<b>0.2</b>
(a). Project Aid	5.7	6.7	7.0	3.5	3.9	6.7	0.1	0.1	0.1	0.0	0.0	0.1
(b). Commodity Aid	12.9	38.1	18.4	25.4	29.2	9.7	0.2	0.5	0.2	0.2	0.3	0.1
(c). Food Aid	0.0	0.0	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(d). Saudi Oil Facility	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(e). Refund of F-16	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>(iii). Debt Rescheduling</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>(iv). Non-Plan Resources</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>IV. Total Receipts (I+II+III)</b>	<b>904.1</b>	<b>1,012.5</b>	<b>1,212.1</b>	<b>1,251.3</b>	<b>1,275.5</b>	<b>1,537.1</b>	<b>13.9</b>	<b>13.3</b>	<b>13.9</b>	<b>11.9</b>	<b>12.2</b>	<b>14.7</b>
<b>V. Change in Provincial Cash Balance</b>	<b>6.2</b>	<b>27.0</b>	<b>22.2</b>	<b>51.8</b>	<b>32.6</b>	<b>78.9</b>	<b>0.1</b>	<b>0.4</b>	<b>0.3</b>	<b>0.5</b>	<b>0.3</b>	<b>0.8</b>
<b>VI. Privatization Proceeds</b>	<b>10.0</b>	<b>90.0</b>	<b>75.0</b>	<b>75.0</b>	<b>1.7</b>	<b>25.1</b>	<b>0.2</b>	<b>1.2</b>	<b>0.9</b>	<b>0.7</b>	<b>0.0</b>	<b>0.2</b>
<b>VII. Credit From Banking System</b>	<b>80.8</b>	<b>66.8</b>	<b>55.2</b>	<b>80.9</b>	<b>424.1</b>	<b>149.0</b>	<b>1.2</b>	<b>0.9</b>	<b>0.6</b>	<b>0.8</b>	<b>4.0</b>	<b>1.4</b>
<b>Total Resources (IV+V+VI+VII)</b>	<b>1,001.0</b>	<b>1,196.4</b>	<b>1,364.5</b>	<b>1,459.0</b>	<b>1,733.8</b>	<b>1,790.2</b>	<b>15.4</b>	<b>15.7</b>	<b>15.6</b>	<b>13.9</b>	<b>16.5</b>	<b>17.1</b>

1: GDP (MP) current factor cost, R=Revised, B=Budget

Source: Annual Budget Statement, Government of Pakistan

## 4.4 Consolidated Provincial Receipts and Expenditures

Receipts/Expenditures	Amount					% of GDP <sup>1</sup>				
	FY 06	FY07	FY 08 <sup>B</sup>	FY 08 <sup>R</sup>	FY 9 <sup>B</sup>	FY 06	FY07	FY 08 <sup>B</sup>	FY 08 <sup>R</sup>	FY 9 <sup>B</sup>
<b>I. Total Revenue Receipts</b>	<b>435.9</b>	<b>542.5</b>	<b>657.2</b>	<b>619.5</b>	<b>749.3</b>	<b>5.7</b>	<b>6.2</b>	<b>6.3</b>	<b>5.9</b>	<b>7.2</b>
<b>(i). Total Tax Revenue</b>	<b>339.5</b>	<b>382.0</b>	<b>460.3</b>	<b>443.2</b>	<b>565.1</b>	<b>4.5</b>	<b>4.4</b>	<b>4.4</b>	<b>4.2</b>	<b>5.4</b>
(a). Provincial Tax Revenue	40.6	49.0	58.1	50.9	63.1	0.5	0.6	0.6	0.5	0.6
(b). Share in Federal Taxes	298.9	333.1	402.2	392.2	501.9	3.9	3.8	3.8	3.7	4.8
<b>(ii). Non-Tax Revenue</b>	<b>96.4</b>	<b>160.4</b>	<b>196.9</b>	<b>176.4</b>	<b>184.3</b>	<b>1.3</b>	<b>1.8</b>	<b>1.9</b>	<b>1.7</b>	<b>1.8</b>
<b>II. Current Expenditure</b>	<b>355.0</b>	<b>434.5</b>	<b>512.6</b>	<b>497.5</b>	<b>552.8</b>	<b>4.7</b>	<b>5.0</b>	<b>4.9</b>	<b>4.7</b>	<b>5.3</b>
<b>Revenue Surplus (+)/ Deficit (-)</b>	<b>80.9</b>	<b>108.0</b>	<b>144.6</b>	<b>122.1</b>	<b>196.6</b>	<b>1.1</b>	<b>1.2</b>	<b>1.4</b>	<b>1.2</b>	<b>1.9</b>
<b>III. Total Development Expenditure<sup>@</sup></b>	<b>198.1</b>	<b>236.5</b>	<b>243.0</b>	<b>257.0</b>	<b>272.3</b>	<b>2.6</b>	<b>2.7</b>	<b>2.3</b>	<b>2.5</b>	<b>2.6</b>
(i). Development Revenue Expenditure	44.9	81.4	84.0	94.1	102.6	1.1	1.4	1.2	1.4	1.4
(ii). Development Capital Expenditure	120.2	155.1	175.8	162.9	175	1.0	1.2	1.2	1.0	1.2
(iii). Outside ADP/Operational shortfall	33.0	-	-16.8	0	-5.3	0.4	0.0	-0.2	0.0	-0.1
<b>Development Expenditure Financed by</b>										
(i). Revenue surplus(+) / deficit (-)	87.7	108.0	144.5	122.1	196.6	1.2	1.2	1.4	1.2	1.9
(ii). Net Capital Receipts	8.4	-1.4	11.8	21.6	11.3	0.1	0.0	0.1	0.2	0.1
(iii). Net Public Account Receipts	31.7	43.7	18.2	20.7	7.3	0.4	0.5	0.2	0.2	0.1
(iv). Development Revenue Receipts / Grants	20.0	27.8	23.2	28.7	23.0	0.3	0.3	0.2	0.3	0.2
(v). Federal Government Loan / Public Debt	35.6	34.0	29.5	22.5	31.5	0.5	0.4	0.3	0.2	0.3
(vi). Cash Balance Utilization / Improvement	29.4	22.0	30.3	44.2	11.0	0.4	0.3	0.3	0.4	0.1
(vii). Adjustment outside ADP/ other sources	-14.8	2.4	-14.5	-2.8	-8.3	-0.2	0.0	-0.1	0.0	-0.1
<b>IV. Total ADP Resources</b>	<b>198.1</b>	<b>236.5</b>	<b>243.0</b>	<b>257.0</b>	<b>272.3</b>	<b>2.6</b>	<b>2.7</b>	<b>2.3</b>	<b>2.5</b>	<b>2.6</b>

1: GDP (MP) current factor cost , R=Revised, B=Budget

Source: Annual Budget Statements of the Provincial Governments

Note: The data on provincial receipts and expenditure include transactions between the federal and provincial governments (e.g., grants/ foreign project assistance, interest paid etc). However net provincial data used in consolidated federal and provincial governments budget excludes inter-governmental transactions.

@ : Including Foreign Project Assistance

## 4.5 Provincial Receipts and Expenditures

(Billion Rupees)

Receipts/Expenditures	Punjab					Sindh				
	FY 06	FY07	FY 08 <sup>B</sup>	FY 08 <sup>R</sup>	FY 09 <sup>B</sup>	FY 06	FY07	FY 08 <sup>B</sup>	FY 08 <sup>R</sup>	FY 09 <sup>B</sup>
<b>I. Total Revenue Receipts</b>	<b>209.0</b>	<b>276.3</b>	<b>356.2</b>	<b>315.6</b>	<b>389.9</b>	<b>129.3</b>	<b>157.2</b>	<b>176.6</b>	<b>176.9</b>	<b>207.8</b>
<b>(i). Total Tax Revenue</b>	<b>168.6</b>	<b>222.7</b>	<b>270.4</b>	<b>250.3</b>	<b>325.4</b>	<b>110.0</b>	<b>85.0</b>	<b>105.0</b>	<b>101.2</b>	<b>128.1</b>
(a). Provincial Tax Revenue	22.2	31.5	37.3	30.6	40.4	13.9	15.7	18.1	15.5	17.1
(b). Share in Federal Taxes	146.4	191.3	233.1	219.7	285.0	96.1	69.3	86.9	85.7	111.1
<b>(ii). Non-Tax Revenue</b>	<b>40.3</b>	<b>53.5</b>	<b>85.8</b>	<b>65.3</b>	<b>64.5</b>	<b>19.3</b>	<b>72.2</b>	<b>71.6</b>	<b>75.7</b>	<b>79.7</b>
<b>II. Current Expenditure</b>	<b>157.4</b>	<b>201.1</b>	<b>243.5</b>	<b>232.2</b>	<b>256.9</b>	<b>106.6</b>	<b>144.2</b>	<b>166.7</b>	<b>163.9</b>	<b>181.0</b>
<b>Revenue Surplus (+)/ Deficit (-)</b>	<b>51.5</b>	<b>75.2</b>	<b>112.7</b>	<b>83.4</b>	<b>132.9</b>	<b>22.6</b>	<b>13.0</b>	<b>9.9</b>	<b>13.0</b>	<b>26.8</b>
<b>III. Total Development Expenditure <sup>@</sup></b>	<b>117.0</b>	<b>137.1</b>	<b>150.0</b>	<b>138.0</b>	<b>160.0</b>	<b>36.5</b>	<b>44.0</b>	<b>40.0</b>	<b>57.3</b>	<b>55.0</b>
(i). Development Revenue Expenditure	38.0	68.8	71.9	79.2	81.1	2.6	7.0	5.8	9.4	13.5
(ii). Development Capital Expenditure	46.1	68.3	94.9	58.8	84.2	34.0	37.0	34.2	47.9	41.5
(iii). Outside ADP/Operational shortfall	33.0	0.0	-16.8	0.0	-5.3	0.0	0.0	0.0	0.0	0.0
<b>Development Expenditure Financed by</b>										
(i). Revenue surplus(+)/ deficit (-)	58.4	75.2	112.7	83.4	132.9	22.6	13.0	9.9	13.0	26.8
(ii). Net Capital Receipts	10.1	9.9	14.6	35.9	13.6	-5.7	-4.3	1.0	-3.9	5.0
(iii). Net Public Account Receipts	28.7	43.2	14.8	9.9	1.3	2.8	4.1	5.3	4.3	5.8
(iv). Development Revenue Receipts / Grants	0.0	0.0	0.0	0.3	1.2	11.8	11.3	14.9	13.8	13.2
(v). Federal Government Loan / Public Debt	19.8	8.8	7.9	8.4	11.0	5.7	5.2	5.7	6.6	6.4
(vi). Cash Balance Utilization / Improvement	0.0	0.0	0.0	0.0	0.0	19.8	12.8	16.2	20.4	6.0
(vii). Adjustment outside ADP/ other sources	0.0	0.0	0.0	0.0	0.0	-20.6	1.9	-13.0	3.2	-8.3
<b>IV. Total ADP Resources</b>	<b>117.0</b>	<b>137.1</b>	<b>150.0</b>	<b>138.0</b>	<b>160.0</b>	<b>36.5</b>	<b>44.0</b>	<b>40.0</b>	<b>57.3</b>	<b>55.0</b>

## 4.5 Provincial Receipts and Expenditures

(Billion Rupees)

Receipts/Expenditures	NWFP					Balochistan				
	FY 06	FY07	FY 08 <sup>B</sup>	FY 08 <sup>R</sup>	FY 09 <sup>B</sup>	FY 06	FY07	FY 08 <sup>B</sup>	FY 08 <sup>R</sup>	FY 09 <sup>B</sup>
<b>I. Total Revenue Receipts</b>	<b>65.5</b>	<b>66.1</b>	<b>80.6</b>	<b>80.7</b>	<b>100.1</b>	<b>32.2</b>	<b>42.9</b>	<b>43.8</b>	<b>46.4</b>	<b>51.5</b>
<b>(i). Total Tax Revenue</b>	<b>38.2</b>	<b>45.6</b>	<b>57.4</b>	<b>59.8</b>	<b>76.2</b>	<b>22.7</b>	<b>28.7</b>	<b>27.5</b>	<b>31.8</b>	<b>35.4</b>
(a). Provincial Tax Revenue	3.5	0.9	1.7	3.9	4.7	1.0	0.9	0.9	0.9	1.0
(b). Share in Federal Taxes	34.7	44.6	55.7	56.0	71.4	21.7	27.8	26.6	30.9	34.4
<b>(ii). Non-Tax Revenue</b>	<b>27.3</b>	<b>20.5</b>	<b>23.2</b>	<b>20.9</b>	<b>23.9</b>	<b>9.5</b>	<b>14.2</b>	<b>16.3</b>	<b>14.5</b>	<b>16.1</b>
<b>II. Current Expenditure</b>	<b>60.7</b>	<b>55.2</b>	<b>61.0</b>	<b>61.5</b>	<b>67.3</b>	<b>30.3</b>	<b>34.0</b>	<b>41.5</b>	<b>40.0</b>	<b>47.5</b>
<b>Revenue Surplus (+)/ Deficit (-)</b>	<b>4.8</b>	<b>11.0</b>	<b>19.6</b>	<b>19.3</b>	<b>32.8</b>	<b>1.9</b>	<b>8.9</b>	<b>2.3</b>	<b>6.4</b>	<b>4.0</b>
<b>III. Total Development Expenditure<sup>@</sup></b>	<b>25.2</b>	<b>29.5</b>	<b>39.5</b>	<b>32.9</b>	<b>41.5</b>	<b>19.3</b>	<b>25.9</b>	<b>13.5</b>	<b>28.8</b>	<b>15.7</b>
(i). Development Revenue Expenditure	4.3	5.6	6.3	5.5	8.0	0.0	0.0	0.0	0.0	0.0
(ii). Development Capital Expenditure	20.8	23.9	33.2	27.4	33.6	19.3	25.9	13.5	28.8	15.7
(iii). Outside ADP/Operational shortfall	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Development Expenditure Financed by</b>										
(i). Revenue surplus(+)/ deficit (-)	4.8	11.0	19.6	19.3	32.8	1.9	8.9	2.3	6.4	4.0
(ii). Net Capital Receipts	4.9	0.8	-1.8	-4.5	-4.1	-0.9	-7.8	-2.0	-6.0	-3.3
(iii). Net Public Account Receipts	3.0	-0.5	1.5	5.9	-0.3	-2.8	-3.1	-3.4	0.5	0.6
(iv). Development Revenue Receipts / Grants	3.5	7.4	7.9	5.8	8.2	4.7	9.0	0.4	8.9	0.3
(v). Federal Government Loan / Public Debt	7.6	6.5	8.4	5.3	5.0	2.5	13.5	7.5	2.2	9.2
(vi). Cash Balance Utilization / Improvement	-4.4	3.8	5.4	7.1	0.0	14.1	5.4	8.7	16.8	5.0
(vii). Adjustment outside ADP/ other sources	5.8	0.5	-1.5	-5.9	0.0	0.0	0.0	0.0	0.0	0.0
<b>IV. Total ADP Resources</b>	<b>25.2</b>	<b>29.5</b>	<b>39.5</b>	<b>32.9</b>	<b>41.5</b>	<b>19.3</b>	<b>25.9</b>	<b>13.5</b>	<b>28.8</b>	<b>15.7</b>

I: GDP (MP) current Factor cost , R=Revised, B=Budget

Source: Annual Budget Statements of the Provincial Governments

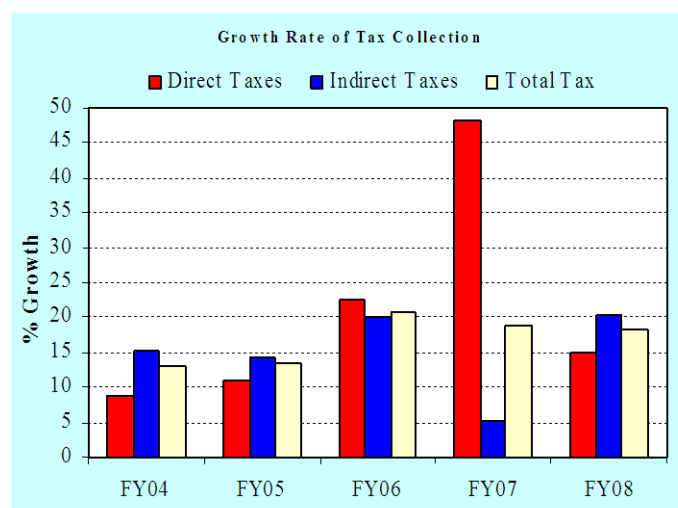
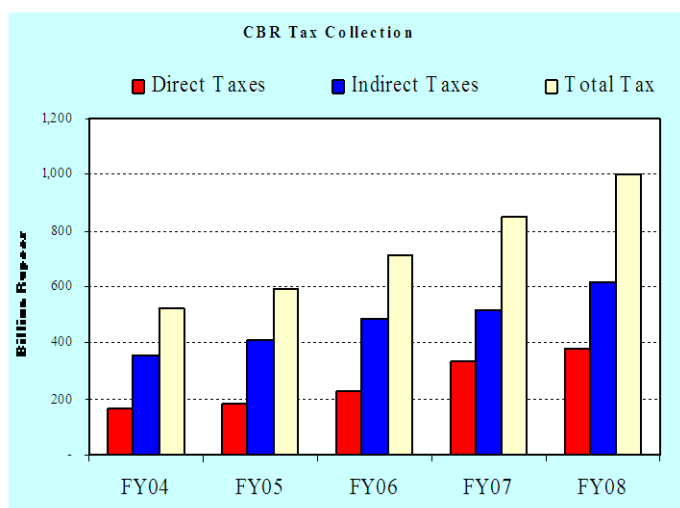
## 4.6 Central Board of Revenue Tax Collection

(Billion Rupees)

Period	Direct	Indirect Taxes				Total Tax Collection	Growth (%)			
	Taxes	Sales	Excise	Customs	Total		Direct Taxes	Indirect Taxes	Total	
FY00	113.0	116.7	55.8	61.7	234.2	<b>347.1</b>	2.5	18.1	12.5	
FY01	124.6	153.6	49.1	65.0	267.7	<b>392.3</b>	10.3	14.3	13.0	
FY02	142.5	166.6	47.2	47.8	261.6	<b>404.1</b>	14.4	-2.3	3.0	
FY03	151.9	195.1	44.8	68.8	308.7	<b>460.6</b>	6.6	18.0	14.0	
FY04	165.1	219.2	45.6	91.0	355.8	<b>520.8</b>	8.7	15.3	13.1	
FY05	183.4	238.5	53.1	115.4	407.0	<b>590.4</b>	11.1	14.4	13.4	
FY06	225.0	294.8	55.3	138.4	488.5	<b>713.4</b>	22.7	20.0	20.8	
FY07	333.7	309.4	71.8	132.3	513.5	<b>847.2</b>	48.3	5.1	18.8	
FY08	383.3	375.8	91.4	150.7	617.9	<b>1,001.2</b>	14.9	20.3	18.2	
2007	Jul	14.1	26.2	1.9	8.7	36.8	<b>50.9</b>	-76.8	-42.0	-59.0
	Aug	15.0	28.8	6.6	9.7	45.1	<b>60.1</b>	6.4	22.6	18.1
	Sep	48.4	27.7	7.6	10.5	45.8	<b>94.2</b>	222.7	1.6	56.7
	Oct	17.2	31.5	7.6	10.2	49.3	<b>66.4</b>	-64.5	7.6	-29.5
	Nov	18.7	29.7	8.1	11.8	49.6	<b>68.4</b>	8.7	0.6	3.0
	Dec	51.2	25.3	7.8	10.7	43.8	<b>95.0</b>	173.8	-11.7	38.9
2008	Jan	27.1	29.9	6.8	13.8	50.5	<b>77.5</b>	-47.1	15.3	-18.4
	Feb	25.0	28.8	7.7	11.2	47.7	<b>72.8</b>	-7.7	-5.5	-6.1
	Mar	41.0	30.6	7.8	15.3	53.6	<b>94.5</b>	64.0	12.4	29.8
	Apr	26.9	35.0	8.8	12.9	56.7	<b>83.7</b>	-34.4	5.8	-11.4
	May	28.2	39.4	10.0	14.9	64.4	<b>92.6</b>	4.8	13.6	10.6
	Jun	70.5	42.7	10.8	21.0	74.5	<b>145.0</b>	150.0	15.7	56.6

Prepared by : Economic Analysis Department

Source : Central Board of Revenue



## 4.7 Zakat Receipts

(Millions Rupees)							
Receipts From	FY02	FY03	FY04	FY05	FY06	FY07	FY08
1. Saving Bank Accounts & Similar Accounts	2,511	2,461	2,552	2,585	2,562	2,469	2,380
2. Notice Deposit Receipts and Accounts	26	25	24	17	15	21	20
3. Fixed Deposit Receipts and Accounts ( Periodically )	549	483	464	597	428	407	237
4. Fixed Deposit Receipts & Accounts (on maturity or encashment)	356	298	334	480	417	602	595
5. NIT Units	68	63	195	534	95	100	108
6. ICP Mutual Funds Certificate	9	9	...	37	0	0	...
7. Government Securities	2	3	1	1	1	1	2
8. Shares and Debentures of Companies	167	127	170	159	515	264	191
9. Annuities	...	0	0	0	0	0	...
10. Life Insurance Policies	42	62	51	49	54	63	73
11. Provident Fund Credit Balances	200	245	217	206	251	315	555
<b>Total Deduction of Zakat at Source</b>	<b>3,930</b>	<b>3,776</b>	<b>4,008</b>	<b>4,665</b>	<b>4,337</b>	<b>4,243</b>	<b>4,161</b>
<b>Zakat Voluntarily Receipts</b>	<b>7</b>	<b>7</b>	<b>13</b>	<b>11</b>	<b>22</b>	<b>12</b>	<b>20</b>
<b>Other Receipts/Un-spent</b>	<b>26</b>	<b>2,508</b>	<b>1,011</b>	<b>528</b>	<b>1,068</b>	<b>1,247</b>	<b>685</b>
<b>Total Receipts</b>	<b>3,963</b>	<b>6,291</b>	<b>5,032</b>	<b>5,204</b>	<b>5,427</b>	<b>5,502</b>	<b>4,866</b>

... Negligible

Source : Accounts Department, SBP