

10.1 Federal Government Revenue Receipts

(Million Rupees)

HEAD	2000-01	2001-02	2002-03 ^R	2003-04 ^B	2003-04 ^R	2004-05 ^B
1. REVENUE RECEIPTS (II+III+IV)	535,091	619,069	701,576	728,370	760,983	796,323
I. Total Tax Revenue (II+III)	422,781	459,127	525,782	577,560	580,108	654,806
II. Taxes Revenues-CBR (i+ii)	392,278	404,273	458,900	510,000	510,000	580,000
(i) Direct Taxes	124,585	142,649	145,000	161,100	161,500	181,900
(a) <i>Taxes on Income</i>	117,462	136,611	138,800	154,200	154,638	174,362
(b) <i>Wealth Tax</i>	1,496	480	-	-	-	-
(c) <i>Workers Welfare Tax</i>	4,989	4,957	5,600	6,200	6,262	6,888
(d) <i>Capital Value Tax</i>	638	601	600	700	600	650
(ii) Indirect Taxes:	267,693	261,624	313,900	348,900	348,500	398,100
(a) <i>Customs</i>	65,047	47,817	69,600	78,100	86,600	103,200
(b) <i>Central Excise</i>	49,081	47,189	46,500	47,700	43,500	45,700
(c) <i>Sales Tax</i>	153,565	166,618	197,800	223,100	218,400	249,200
III. Tax Revenue (Other than CBR)	30,503	54,854	66,882	67,560	70,108	74,806
(a) Petroleum	17,942	35,987	45,835	46,135	46,400	47,506
(b) Natural Gas	12,561	18,867	21,047	15,000	14,226	15,023
(c) Other	-	-	-	6,425	9,482	12,277
IV. Non-Tax Revenue:	112,310	159,942	175,794	150,810	180,875	141,517
(a) Property & Enterprises	67,625	83,684	82,512	92,432	101,361	95,326
(b) Civil Administration	23,165	48,411	65,961	33,144	45,312	15,332
(c) Miscellaneous	21,520	27,847	27,321	25,234	34,202	30,859
2. Less Transfers to Provinces:	163,131	171,469	192,819	214,836	211,412	239,157
(i) Taxes on Income	43,161	48,241	48,927	54,356	54,510	61,463
(ii) Sales Tax	55,551	56,397	65,158	78,411	76,914	87,709
(iii) Excise Duty & Royalty on Natural Gas	8,762	9,467	12,667	16,409	14,651	16,730
(iv) Royalty on Crude Oil	3,154	3,028	4,060	4,415	3,883	3,883
(v) Surcharges on Gas	13,410	17,070	14,973	14,700	13,941	14,723
(vi) Custom Duties	22,648	17,629	24,795	27,823	30,851	36,765
(vii) Wealth Tax	-	90	-	-	-	-
(viii) Capital Value Tax	-	82	214	249	214	232
(ix) Federal Excise (Net of Gas)	16,445	15,050	15,034	15,532	13,997	14,712
(x) G.S.T (Provincial)	-	1,890	2,646	2,940	2,450	2,940
(xi) G.S.T (CE Mode)	-	2523	4,346	-	-	-
REVENUE RECEIPTS (NET) (1-2)	371,960	447,599	508,757	513,535	549,571	557,166

R Revised Estimates

B Budget Estimates

Source: Annual Budget Statement , Government of Pakistan

10.2 Federal Government Expenditure

(Million Rupees)

HEAD		2000-01	2001-02	2002-03 ^R	2003-04 ^B	2003-04 ^R	2004-05 ^B
I.	REVENUE EXPENDITURE (A+B)	612,680	694,453	709,182	704,477	773,165	786,248
	A. CURRENT EXPENDITURE:	593,604	650,357	673,312	645,234	714,019	700,770
	a. General Public Service	-	-	-	377,926	448,430	423,836
	b. Defense Affairs and Services	131,128	149,254	160,139	160,250	180,537	193,926
	c. Public Order and Safety Affairs	-	-	-	12,957	14,048	15,068
	d. Economic Affairs	-	-	-	78,163	54,758	48,767
	e. Environment Protection	-	-	-	132	132	136
	f. Housing and Community Amenities	-	-	-	821	926	832
	g. Health Services	-	-	-	2,804	2,809	3,254
	h. Recreation, Culture and Religion	-	-	-	2,002	2,003	2,197
	i. Education Affairs and Services	-	-	-	9,645	9,640	12,214
	j. Social Protection	-	-	-	535	737	539
	(i) Debt Servicing	312,721	318,749	257,434	255,968*	317,723*	265,330*
	(ii) General Administration	50,779	54,069	55,141	-	-	-
	(iii) Grants and Subventions	36,940	66,721	55,594	-	-	-
	(iv) Social Services	9,938	13,226	13,625	-	-	-
	(v) Law and Order	10,058	10,780	11,651	-	-	-
	(vi) Community Services	6,495	7,869	8,138	-	-	-
	(vii) Subsidies	20,404	25,488	49,780	-	-	-
	(viii) Economic Services	5,938	3,913	4,076	-	-	-
	(ix) Unallocable	9,204	288	57,734	-	-	-
	B. DEVELOPMENT EXPENDITURE	19,076	44,096	35,870	59,243	59,146	85,478
II.	CAPITAL DISBURSEMENTS (A+B)	95,376	254,282	151,999	123,254	125,348	122,130
	A. CURRENT EXPENDITURE:	30,849	193,002	84,908	52,486	64,964	38,718
	(i) Economic Affairs	-	-	1	12	12	22
	(ii) Public Service (1+2+3+4)	30,849	193,002	84,907	52,474	64,952	38,696
	1. Repayment of Short Term Credit	12,885	96,771	17,798	23,787	17,759	27,091
	2. Government Investment	335	86,723	32,745	23,045	40,775	5,458
	3. Loans and Advances	17,049	9,581	34,345	5,642	6,418	6,147
	4. Unallocable	579	-73	20	-	-	-
	B. DEVELOPMENT EXPENDITURE:	64,527	61,280	67,091	70,768	60,384	83,412
	(i) Public Service	3,054	806	1,125	1,932	610	4,970
	(ii) Economic Affairs	644	725	3,878	3,593	4,287	8,386
	(iii) Transfers	60,829	59,749	56,575	65,243	55,487	70,056
	(vi) Block allocation for late NIS	-	-	5,512	-	-	-
TOTAL EXPENDITURE (I+II)		708,057	948,735	861,181	827,731	898,513	908,378

R Revised Estimates

B Budget Estimates

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

Note: The Federal budget for FY05 has been prepared according to new accounting model that is different from the previous system. The exact correspondence between historical data available on old classification system and estimates developed on the new system is not technically feasible.

Source: Annual Budget Statement, Government of Pakistan

10.3 Financing of the Federal Government Expenditure

(Million Rupees)

HEAD	2000-01	2001-02	2002-03 ^R	2003-04 ^B	2003-04 ^R	2004-05 ^B
I. REVENUE RECEIPTS (NET)	371,960	447,599	508,757	513,535	549,571	557,166
II. INTERNAL RESOURCES (i+ii)	135,029	163,429	189,855	89,164	104,752	103,157
(i) Capital Receipts:	93,282	68,002	100,763	35,512	116,127	102,700
(a) <i>Public Debt (Net)</i>	50,868	-819	9,653	6,131	84,403	74,214
(b) <i>Recoveries of Loans & Advances</i>	42,414	68,821	33,829	29,381	31,724	28,486
(c) <i>Recoveries of investment from KESC</i>	-	-	57,281	-	-	-
(ii) Public Account:	41,747	95,427	89,092	53,652	-11,375	457
(a) <i>Deferred Liabilities</i>	39,105	84,983	84,813	45,620	-15,745	-1,610
(b) <i>Deposits & Reserves</i>	2,642	10,444	4,279	8,032	4,370	2,067
III. EXTERNAL RESOURCES (1 + 2+3+4)	209,278	291,129	169,009	159,130	144,820	156,355
1. Loans	123,549	134,338	102,878	116,247	110,337	133,105
Project Aid:	39,366	29,662	40,219	41,237	38,119	52,346
Commodity Aid:	39,646	54,183	45,478	51,930	31,366	54,614
Food Aid :	-	-	585	-	-	-
Other Aid:	44,537	50,493	16,596	23,080	12,002	26,145
IDB	19,349	20,214	10,746	17,310	6,232	20,335
Commercial	25,188	30,279	5,850	5,770	5,770	5,810
Eurobonds	-	-	-	-	28,850	-
2 Grants	46,779	91,136	57,450	42,883	34,483	23,250
Project Aid:	6,237	5,592	4,712	2,709	4,814	4,077
Commodity Aid:	-	45,569	13,718	9,132	11,667	19,173
Food Aid :	-	1,880	-	-	577	-
Saudi Oil Facility	40,542	33,183	39,020	31,042	17,425	-
Refund of F-16	-	4,912	-	-	-	-
3. Debt Rescheduling	34,445	65,655	8,681	-	-	-
4. Non-Plan Resources	4,505	-	-	-	-	-
IV. TOTAL RECEIPTS (I+II+III)	716,267	902,157	867,620	761,827	799,143	816,676
V. Change in Provincial Cash Balance	24,748	25,770	16,576	27,967	14,331	31,551
VI. Privatization Proceeds	-	8,352	9,971	10,000	11,000	15,000
VII. Credit From Banking System	-32,957	12,455	-32,986	27,936	74,038	45,150
TOTAL RESOURCES (IV+V+VI+VII)	708,057	948,735	861,181	827,731	898,513	908,378

R Revised Estimates

B Budget Estimates

Source: Annual Budget Statement, Government of Pakistan

10.4 Central Board of Revenue Tax Collection

		(Billion Rupees)					
PERIOD		Direct Taxes	Indirect Taxes			Total Tax Collection	
			Sales	Excise	Customs		Total
1998-99		110.2	72.1	60.9	65.3	198.3	308.5
1999-00		113.0	116.7	55.8	61.7	234.2	347.1
2000-01		124.6	153.6	49.1	65.0	267.7	392.3
2001-02		142.5	166.6	47.2	47.8	261.6	404.1
2002-03		151.9	195.1	44.8	68.8	308.7	460.6
2003-04		165.3	219.1	44.6	89.9	353.5	518.8
2004	Jan.	12.2	19.7	3.6	8.2	31.5	43.7
	Feb.	10.2	19.6	3.2	6.3	29.1	39.3
	Mar.	12.0	15.7	4.2	8.1	27.9	40.0
	Apr.	14.3	17.3	4.8	7.4	29.6	43.9
	May	14.6	17.7	4.3	6.6	28.6	43.3
	Jun.	31.9	28.3	4.9	13.1	46.4	78.3
	Jul.	6.2	14.8	3.1	6.5	24.5	30.7
	Aug.	6.7	16.1	3.9	7.8	27.5	34.2
	Sep.	28.7	19.5	4.2	8.3	32.0	60.8
	Oct.	6.8	19.7	4.3	10.2	34.2	40.9
	Nov.	7.4	19.3	3.8	8.0	31.1	38.5
	Dec.	22.5	20.0	4.3	10.6	34.8	57.4
2005	Jan.	9.1	19.3	4.2	8.7	32.2	41.3

Source: Central Board of Revenue