

## 10.1 Federal Government Revenue Receipts

(Million Rupees)

HEAD	2002-03	2003-04	2004-05 <sup>R</sup>	2005-06 <sup>B</sup>	2005-06 <sup>R</sup>	2006-07 <sup>B</sup>
<b>1. REVENUE RECEIPTS (II+III+IV)</b>	<b>701,576</b>	<b>760,983</b>	<b>875,306</b>	<b>927,400</b>	<b>1,022,704</b>	<b>1,082,810</b>
<b>I. Total Tax Revenue (II+III)</b>	<b>525,782</b>	<b>580,108</b>	<b>626,289</b>	<b>732,638</b>	<b>715,712</b>	<b>840,923</b>
<b>II. Taxes Revenues-CBR ( i+ii )</b>	<b>458,900</b>	<b>510,000</b>	<b>590,000</b>	<b>690,000</b>	<b>704,000</b>	<b>828,500</b>
(i) Direct Taxes	145,000	161,500	182,700	215,400	225,000	261,700
(a) Taxes on Income	138,800	154,638	175,400	205,900	215,500	257,800
(b) Wealth Tax	-	-	-	-	-	-
(c) Workers Welfare Tax	5,600	6,262	5,000	5,500	5,500	1,000
(d) Capital Value Tax	600	600	2,300	4,000	4,000	2,900
(ii) Indirect Taxes:	313,900	348,500	407,300	474,600	479,000	566,800
(a) Customs	69,600	86,600	113,900	121,200	136,000	157,100
(b) Central Excise	46,500	43,500	54,400	59,400	56,500	68,100
(c) Sales Tax	197,800	218,400	239,000	294,000	286,500	341,600
<b>III. Tax Revenue (Other than CBR)</b>	<b>66,882</b>	<b>70,108</b>	<b>36,289</b>	<b>42,638</b>	<b>11,712</b>	<b>12,423</b>
(a) Petroleum	45,835	46,400	10,872	15,936	-	-
(b) Natural Gas	21,047	14,226	14,733	16,618	-	-
(c) Other	-	9,482	10,684	10,084	11,712	12,423
<b>IV. Non-Tax Revenue:</b>	<b>175,794</b>	<b>180,875</b>	<b>249,017</b>	<b>194,762</b>	<b>306,992</b>	<b>241,887</b>
(a) Property & Enterprises	82,512	101,361	136,593	120,383	119,937	115,187
(b) Civil Administration	65,961	45,312	73,963	33,080	95,809	53,575
(c) Miscellaneous	27,321	34,202	38,461	41,299	91,247	73,125
<b>2. Less Transfers to Provinces:</b>	<b>192,819</b>	<b>211,412</b>	<b>245,296</b>	<b>284,319</b>	<b>301,383</b>	<b>378,260</b>
(i) Taxes on Income	48,927	54,510	61,829	72,580	75,964	100,568
(ii) Sales Tax	65,158	76,914	84,111	103,633	100,705	132,944
(iii) Excise Duty & Royalty on Natural Gas	12667	14,651	17,743	19,635	22,389	26,012
(iv) Royalty on Crude Oil	4,060	3,883	5,476	5,418	8,830	9,154
(v) Surcharges on Gas	14,973	13,941	14,439	16,286	21,813	17,711
(vi) Custom Duties	24,795	30,851	40,577	43,178	48,450	61,937
(vii) Wealth Tax	-	-	-	-	-	-
(viii) Capital Value Tax	214	214	819	1,425	1,425	1,143
(ix) Federal Excise (Net of Gas)	15,034	13,997	17,460	19,126	18,064	24,486
(x) G.S.T ( Provincial )	2,646	2,450	2,842	3,038	3,743	4,305
(xi) G.S.T ( CE Mode )	4,346	-	-	-	-	-
<b>REVENUE RECEIPTS (NET) (1-2)</b>	<b>508,757</b>	<b>549,571</b>	<b>630,010</b>	<b>643,081</b>	<b>721,321</b>	<b>704,550</b>

R Revised Estimates,

B Budget Estimates

Source: Annual Budget Statement Government of Pakistan

## 10.2 Federal Government Expenditure

(Million Rupees)

HEAD	2002-03	2003-04	2004-05 <sup>R</sup>	2005-06 <sup>B</sup>	2005-06 <sup>R</sup>	2006-07 <sup>B</sup>
<b>I. REVENUE EXPENDITURE (A+B)</b>	<b>709,182</b>	<b>773,165</b>	<b>866,771</b>	<b>961,095</b>	<b>1,072,223</b>	<b>1,115,937</b>
<b>A. CURRENT EXPENDITURE:</b>	<b>673,312</b>	<b>714,019</b>	<b>784,680</b>	<b>826,503</b>	<b>918,789</b>	<b>879,779</b>
a. General Public Service	-	448,430	468,974	503,114	563,673	504,288
b. Defense Affairs and Services	160,139	180,537	216,258	223,501	241,062	250,182
c. Public Order and Safety Affairs	-	14,048	17,546	18,721	20,362	22,463
d. Economic Affairs	-	54,758	62,172	56,449	67,572	74,663
e. Environment Protection	-	132	136	147	147	167
f. Housing and Community Amenities	-	926	866	863	891	1,040
g. Health Services	-	2,809	3,280	4,128	4,361	4,728
h. Recreation, Culture and Religion	-	2,003	2,245	2,309	2,442	2,741
i. Education Affairs and Services	-	9,640	12,340	16,648	16,747	18,778
j. Social Protection	-	737	863	623	1,533	728
(i) Debt Servicing	257,434	317,723*	274,717*	301,354*	-	-
(ii) General Administration	55,141	-	-	-	-	-
(iii) Grants and Subventions	55,594	-	-	-	-	-
(iv) Social Services	13,625	-	-	-	-	-
(v) Law and Order	11,651	-	-	-	-	-
(vi) Community Services	8,138	-	-	-	-	-
(vii) Subsidies	49,780	-	-	-	-	-
(viii) Economic Services	4,076	-	-	-	-	-
(ix) Unallocable	57,734	-	-	-	-	-
<b>B. DEVELOPMENT EXPENDITURE</b>	<b>35,870</b>	<b>59,146</b>	<b>82,091</b>	<b>134,593</b>	<b>153,434</b>	<b>236,158</b>
<b>II. CAPITAL DISBURSEMENTS (A+B)</b>	<b>151,999</b>	<b>125,348</b>	<b>119,672</b>	<b>132,550</b>	<b>124,140</b>	<b>137,822</b>
<b>A. CURRENT EXPENDITURE:</b>	<b>84,907</b>	<b>64,964</b>	<b>52,739</b>	<b>36,143</b>	<b>38,519</b>	<b>24,602</b>
(i) Economic Affairs	1	12	22	21	10	10
(ii) Public Service (1+2+3+4)	84,907	64,952	52,716	36,123	38,509	24,592
1. Repayment of Short Term Credit	17,798	17,759	1,466	25,417	21,809	11,227
2. Government Investment	32,745	40,775	44,021	1,765	8,566	4,387
3. Loans and Advances	34,345	6,418	7,229	8,941	8,134	8,978
4. Unallocable	20	-	-	-	-	-
<b>B. DEVELOPMENT EXPENDITURE:</b>	<b>67,091</b>	<b>60,384</b>	<b>66,933</b>	<b>96,407</b>	<b>85,621</b>	<b>113,220</b>
(i) Public Service	1,125	610	4,191	5,950	8,256	10,352
(ii) Economic Affairs	3,878	4,287	5,321	6,883	4,346	4,260
(iii) Transfers	56,575	55,487	57,420	83,574	73,020	98,609
(vi) Block allocation for late NIS	5,512	-	-	-	-	-
<b>III ESTIMATED OPERATIONAL SHORT FALL /OTHER ADJUSTMENT INPSDP</b>	<b>-</b>	<b>-</b>	<b>14,563</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE (I+II)</b>	<b>861,181</b>	<b>898,513</b>	<b>1,001,006</b>	<b>1,093,645</b>	<b>1,196,364</b>	<b>1,253,758</b>

R Revised Estimates

Source: Annual Budget Statement, Government of Pakistan

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.

## 10.3 Financing of the Federal Government Expenditure

(Million Rupees)

HEAD	2002-03	2003-04	2004-05 <sup>R</sup>	2005-06 <sup>B</sup>	2005-06 <sup>R</sup>	2006-07 <sup>B</sup>
<b>I. REVENUE RECEIPTS (NET)</b>	<b>508,757</b>	<b>549,571</b>	<b>630,010</b>	<b>643,081</b>	<b>721,321</b>	<b>704,550</b>
<b>II. INTERNAL RESOURCES (i+ii)</b>	<b>189,855</b>	<b>104,752</b>	<b>76,405</b>	<b>86,699</b>	<b>57,266</b>	<b>40,988</b>
(i) Capital Receipts:	<b>100,763</b>	<b>116,127</b>	<b>79,838</b>	<b>70,068</b>	<b>31,731</b>	<b>23,391</b>
(a) Public Debt (Net)	9,653	84,403	16,767	38,746	-3,250	-10,936
(b) Recoveries of Loans & Advances	33,829	31,724	60,071	31,322	32,907	34,327
(c) Recoveries of investment from KESC	57,281	-	3,000	-	2,074	-
(ii) Public Account:	<b>89,092</b>	<b>-11,375</b>	<b>-3,433</b>	<b>16,631</b>	<b>25,535</b>	<b>17,597</b>
(a) Deferred Liabilities	84,813	-15,745	-14,088	13,829	10,449	15,221
(b) Deposits & Reserves	4,279	4,370	10,655	2,802	15,086	2,375
<b>III. EXTERNAL RESOURCES ( 1 + 2+3+4 )</b>	<b>169,009</b>	<b>144,820</b>	<b>197,640</b>	<b>212,371</b>	<b>233,914</b>	<b>239,309</b>
<b>1. Loans</b>	<b>102,878</b>	<b>110,337</b>	<b>179,078</b>	<b>190,376</b>	<b>189,116</b>	<b>213,388</b>
Project Aid:	40,219	38,119	40,845	60,971	56,653	76,386
Commodity Aid:	45,478	31,366	78,583	62,305	60,583	76,502
Food Aid :	585	-	-	-	-	-
Other Aid:	16,596	12,002	59,650	67,100	71,880	60,500
IDB	10,746	6,232	17,895	30,500	17,970	30,250
Commercial	5,850	5,770	5,965	6,100	5,990	0
Global Bonds	-	-	-	30,500	47,920	30,250
Sukuk Bonds	-	-	35,790	-	-	-
Eurobonds	-	28,850	-	-	-	-
<b>2 Grants</b>	<b>57,450</b>	<b>34,483</b>	<b>18,562</b>	<b>21,995</b>	<b>44,798</b>	<b>25,921</b>
Project Aid:	4,712	4,814	5,695	4,305	6,654	5,780
Commodity Aid:	13,718	11,667	12,867	17,080	38,144	19,536
Food Aid :	-	577	-	610	0	605
Saudi Oil Facility	39,020	17,425	-	-	-	-
Refund of F-16	-	-	-	-	-	-
<b>3. Debt Rescheduling</b>	<b>8,681</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>4. Non-Plan Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>IV. TOTAL RECEIPTS (I+II+III)</b>	<b>867,620</b>	<b>799,143</b>	<b>904,056</b>	<b>942,151</b>	<b>1,012,501</b>	<b>984,847</b>
<b>V. Change in Provincial Cash Balance</b>	<b>16,576</b>	<b>14,331</b>	<b>6,167</b>	<b>33,454</b>	<b>27,024</b>	<b>53,817</b>
<b>VI. Privatization Proceeds</b>	<b>9,971</b>	<b>11,000</b>	<b>10,000</b>	<b>20,000</b>	<b>90,000</b>	<b>75,000</b>
<b>VII. Credit From Banking System</b>	<b>-32,986</b>	<b>74,038</b>	<b>80,783</b>	<b>98,040</b>	<b>66,840</b>	<b>140,093</b>
<b>TOTAL RESOURCES (IV+V+VI+VII)</b>	<b>861,181</b>	<b>898,513</b>	<b>1,001,006</b>	<b>1,093,645</b>	<b>1,196,364</b>	<b>1,253,758</b>

R Revised Estimates

Source: Annual Budget Statement, Government of Pakistan

B Budget Estimates

## 10.4 Central Board of Revenue Tax Collection

							( Billion Rupees)
PERIOD		Direct Taxes	Indirect Taxes				Total Tax Collection
			Sales	Excise	Customs	Total	
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		165.1	219.2	45.6	91.0	355.8	520.8
2004-05		183.4	238.5	53.1	115.4	407.0	590.4
2005-06		223.2	293.4	58.0	138.0	489.4	712.6
2005	Oct.	11.1	23.6	4.6	9.9	38.1	49.2
	Nov.	10.2	23.5	4.1	9.7	37.4	47.6
	Dec.	34.9	22.6	4.4	13.3	40.3	75.1
2006	Jan.	10.1	22.2	4.1	9.5	35.9	45.9
	Feb.	10.5	23.6	4.9	10.5	39.0	49.5
	Mar.	27.8	23.9	5.3	13.6	42.7	70.5
	Apr.	14.9	26.1	5.7	10.4	42.3	57.2
	May	14.4	30.5	6.2	12.5	49.2	63.6
	Jun.	41.3	34.3	6.5	20.0	60.8	102.0
	Jul.	10.1	24.0	4.0	8.1	36.1	46.2
	Aug.	11.1	20.9	4.6	9.7	35.2	46.3
	Sep	45.3	30.6	5.4	10.1	46.1	91.4
	Oct.	16.1	22.0	5.5	9.8	37.2	53.3

Source: Central Board of Revenue