

## 10.1 Federal Government Revenue Receipts

(Million Rupees)						
HEAD	2008-09	2009-10	2010-11	2011-12 <sup>B</sup>	2011-12 <sup>R</sup>	2012-13 <sup>B</sup>
<b>1- REVENUE RECEIPTS (I+II)</b>	<b>1,679,338</b>	<b>2,051,945</b>	<b>2,235,900</b>	<b>2,732,150</b>	<b>2,536,753</b>	<b>3,233,907</b>
<b>I- Taxes Revenues – FBR (i+ii)</b>	<b>1,251,562</b>	<b>1,483,046</b>	<b>1,679,400</b>	<b>2,074,182</b>	<b>2,024,568</b>	<b>2,503,575</b>
(i) Direct Taxes	496,100	540,400	626,900	743,600	745,000	932,000
(a) Taxes on Income	477,000	520,400	602,500	718,600	730,000	914,000
(b) Workers Welfare Tax	12,500	15,600	20,000	25,000	15,000	18,000
(c) Capital Value Tax	6,600	4,400	4,400	-	-	-
(ii) Indirect Taxes	755,462	942,646	1,052,500	1,330,582	1,279,568	1,571,575
(a) Customs	170,000	164,900	173,300	206,400	215,000	247,500
(b) Federal Excise	112,000	134,400	132,900	165,600	139,970	125,000
(c) Sales Tax	472,000	540,300	654,600	836,700	852,030	1,076,500
(d) Others	1,462	103,046	91,700	121,882	72,568	122,575
<b>II- Non-Tax Revenue:</b>	<b>427,776</b>	<b>568,899</b>	<b>556,500</b>	<b>657,968</b>	<b>512,185</b>	<b>730,332</b>
(a) Property & Enterprises	128,068	115,580	103,600	197,525	93,718	178,773
(b) Civil Administration	183,087	337,891	302,600	321,383	249,017	354,175
(c) Miscellaneous	116,621	115,428	150,300	139,060	169,450	197,384
<b>2-Less Transfers to Provinces:</b>	<b>568,337</b>	<b>655,275</b>	<b>997,700</b>	<b>1,203,320</b>	<b>1,208,614</b>	<b>1,458,926</b>
(a) Taxes on Income	196,166	220,129	337,300	407,924	414,395	518,846
(b) Sales Tax	193,822	228,401	330,400	437,404	457,415	584,001
(c) Excise Duty & Royalty on Natural Gas	27,571	31,948	46,800	47,499	48,679	49,606
(d) Royalty on Crude Oil	12,487	13,961	19,200	14,879	22,318	21,587
(e) Surcharges on Gas	17,027	29,395	31,100	24,427	23,520	30,265
(f) Custom Duties	69,305	68,924	95,300	112,627	119,279	136,770
(g) Capital Value Tax	2,702	1,881	2,500	-	-	-
(h) Federal Excise (Net of Gas)	43,710	54,729	69,100	85,977	71,962	63,393
(i) G.S.T ( Provincial )	5,547	5,907	66,000	72,583	51,046	54,458
<b>REVENUE RECEIPTS (NET) (1-2)</b>	<b>1,111,001</b>	<b>1,396,670</b>	<b>1,238,200</b>	<b>1,528,830</b>	<b>1,328,139</b>	<b>1,774,981</b>

Source: Annual Budget Statement, Government of Pakistan

R Revised Estimates

B Budget Estimates

## 10.2 Federal Government Expenditure

(Million Rupees)

HEAD	2008-09	2009-10	2010-11	2011-12 <sup>B</sup>	2011-12 <sup>R</sup>	2012-13 <sup>B</sup>
<b>I- REVENUE EXPENDITURE (A+B)</b>	<b>1,887,100</b>	<b>2,333,701</b>	<b>2,498,582</b>	<b>2,588,808</b>	<b>2,923,842</b>	<b>2,972,223</b>
<b>A- CURRENT EXPENDITURE:</b>	<b>1,649,200</b>	<b>2,017,255</b>	<b>2,295,921</b>	<b>2,314,858</b>	<b>2,631,912</b>	<b>2,611,941</b>
a. General Public Service	1,132,600	1,471,743	1,655,566	1,659,978	1,898,029	1,876,839
b. Defense Affairs and Services	311,300	378,135	444,640	495,215	510,179	545,386
c. Public Order and Safety Affairs	27,300	37,385	58,735	59,609	61,850	70,157
d. Economic Affairs	136,700	80,608	79,960	50,307	72,243	53,642
e. Environment Protection	200	415	448	577	599	736
f. Housing and Community Amenities	1,400	1,801	1,657	1,602	1,646	1,855
g. Health Services	5,500	6,743	7,455	2,646	6,651	7,845
h. Recreation, Culture and Religion	4,600	4,506	4,197	4,247	5,371	6,267
i. Education Affairs and Services	24,600	31,535	40,324	39,513	45,214	47,874
j. Social Protection	5,000	4,383	2,939	1,164	30,130	1,340
<b>B- DEVELOPMENT EXPENDITURE</b>	<b>237,900</b>	<b>316,446</b>	<b>202,661</b>	<b>273,950</b>	<b>291,930</b>	<b>360,282</b>
<b>II- CAPITAL DISBURSEMENTS (A+B)</b>	<b>214,300</b>	<b>243,319</b>	<b>179,549</b>	<b>246,565</b>	<b>210,018</b>	<b>294,085</b>
<b>A- CURRENT EXPENDITURE:</b>	<b>97,100</b>	<b>115,420</b>	<b>60,967</b>	<b>68,557</b>	<b>24,126</b>	<b>63,308</b>
i. Economic Affairs	-	7	8	1	1	-
ii. Public Service (1+2+3+4)	97,100	115,413	60,959	68,556	24,125	63,308
1- Repayment of Short Term Credit	76,100	64,668	40,573	36,227	-	36,008
2- Government Investment	7,100	17,346	10,334	20,649	11,945	14,780
3- Loans and Advances	13,900	33,399	10,052	11,680	12,180	12,520
<b>B- DEVELOPMENT EXPENDITURE:</b>	<b>117,200</b>	<b>127,899</b>	<b>118,582</b>	<b>178,008</b>	<b>185,892</b>	<b>230,777</b>
i- Public Service	15,500	21,650	14,554	22,635	22,635	39,767
ii- Economic Affairs	8,800	8,374	4,007	4,820	5,893	4,510
iii- Transfers	92,900	97,875	100,021	150,553	157,364	186,500
<b>TOTAL EXPENDITURE (I+II)</b>	<b>2,101,400</b>	<b>2,577,020</b>	<b>2,678,131</b>	<b>2,835,373</b>	<b>3,133,860</b>	<b>3,266,308</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	2008-09	2009-10	2010-11	2011-12 <sup>B</sup>	2011-12 <sup>R</sup>	2012-13 <sup>B</sup>	
<b>I-</b>	<b>REVENUE RECEIPTS (NET)</b>	<b>1,111,001</b>	<b>1,396,670</b>	<b>1,238,200</b>	<b>1,528,830</b>	<b>1,328,139</b>	<b>1,774,981</b>
<b>II-</b>	<b>INTERNAL RESOURCES (i+ii)</b>	<b>277,400</b>	<b>375,690</b>	<b>520,299</b>	<b>464,209</b>	<b>549,621</b>	<b>541,089</b>
(i)	Capital Receipts:	143,200	184,997	319,061	299,977	441,591	353,496
	1. Public Debt (Net)	108,800	137,503	261,309	248,367	384,598	299,437
	2. Recoveries of Loans & Advances	34,400	47,494	57,752	51,610	56,993	54,059
(ii)	Public Account	134,200	190,693	201,238	164,232	108,030	187,593
	1. Deferred Liabilities	132,000	188,820	188,600	151,200	101,108	181,171
	2. Deposits & Reserves	2,200	1,873	12,638	13,032	6,922	6,422
<b>III-</b>	<b>EXTERNAL RESOURCES ( 1 + 2 )</b>	<b>149,100</b>	<b>577,986</b>	<b>289,823</b>	<b>343,529</b>	<b>226,159</b>	<b>312,479</b>
1-	Loan	132,700	450,218	254,720	287,236	180,523	274,858
	Project Aid	70,100	90,526	94,050	67,509	165,734	140,380
	Programme Loans	-	172,017	39,019	117,832	4,555	41,478
	Tokyo Pledges	-	66,104	10,070	13,895	4,004	-
	Other Aid:	62,600	121,571	111,581	88,000	6,230	93,000
	IDB	31,300	27,184	-	44,000	6,230	46,500
	Global Bonds	31,300	-	42,850	44,000	-	46,500
	IMF	-	94,387	68,731	-	-	-
2-	Grants	16,400	127,768	35,103	56,293	45,636	37,621
	Project Aid	6,700	15,865	11,729	9,298	18,738	25,478
	Commodity Aid	9,700	111,903	12,323	12,831	6,542	3,943
	Kerry Luger	-	-	11,051	34,164	20,356	8,200
<b>IV-</b>	<b>TOTAL RECEIPTS (I+II+III)</b>	<b>1,537,501</b>	<b>2,350,346</b>	<b>2,048,322</b>	<b>2,336,568</b>	<b>2,103,919</b>	<b>2,628,549</b>
<b>V-</b>	<b>Change in Provincial Cash Balance</b>	<b>78,900</b>	<b>77,568</b>	<b>119,805</b>	<b>124,882</b>	<b>90,744</b>	<b>79,548</b>
<b>VI-</b>	<b>Privatization Proceeds</b>	<b>25,100</b>	<b>-</b>	<b>-</b>	<b>70,400</b>	<b>-</b>	<b>74,400</b>
<b>VII-</b>	<b>Credit From Banking System</b>	<b>149,000</b>	<b>89,110</b>	<b>452,219</b>	<b>303,524</b>	<b>939,196</b>	<b>483,809</b>
<b>TOTAL RESOURCES (IV+V+VI+VII)</b>		<b>1,790,501</b>	<b>2,517,024</b>	<b>2,620,346</b>	<b>2,835,374</b>	<b>3,133,859</b>	<b>3,266,306</b>

R Revised Estimates

B Budget Estimates

Source: Annual Budget Statement, Government of Pakistan

## 10.4 Federal Board of Revenue Tax Collection

PERIOD		(Billion Rupees)					Total Tax Collection
		Direct Taxes	Indirect Taxes				
			Sales	Excise	Customs	Total	
2007-08		387.5	376.9	92.2	150.6	<b>619.7</b>	<b>1,007.2</b>
2008-09		443.5	451.7	117.5	148.4	<b>717.6</b>	<b>1,161.1</b>
2009-10		528.6	517.3	121.2	161.5	<b>800.0</b>	<b>1,328.6</b>
2010-11		602.5	633.4	137.3	184.9	<b>955.6</b>	<b>1,558.0</b>
2011-12 <sup>P</sup>		738.8	804.9	122.5	216.9	<b>1,144.3</b>	<b>1,883.0</b>
2011	Aug.	32.0	64.4	9.9	14.2	<b>88.5</b>	<b>120.5</b>
	Sep.	63.5	59.2	8.9	16.4	<b>84.5</b>	<b>148.0</b>
	Oct.	39.7	63.7	8.5	14.5	<b>86.7</b>	<b>126.4</b>
	Nov.	45.4	61.0	9.6	15.8	<b>86.4</b>	<b>131.8</b>
	Dec.	102.9	71.0	6.9	20.9	<b>98.8</b>	<b>201.7</b>
2012	Jan.	41.6	65.6	11.6	17.2	<b>94.4</b>	<b>136.0</b>
	Feb.	51.2	57.1	8.4	16.6	<b>82.1</b>	<b>133.4</b>
	Mar.	73.3	64.7	11.3	21.0	<b>97.0</b>	<b>170.3</b>
	Apr.	50.2	66.9	10.8	17.9	<b>95.6</b>	<b>145.8</b>
	May	72.1	75.7	13.4	20.5	<b>109.6</b>	<b>181.8</b>
	Jun. <sup>P</sup>	137.8	93.9	13.5	29.9	<b>137.3</b>	<b>275.1</b>
	Jul. <sup>P</sup>	21.9	63.9	6.1	15.1	<b>85.0</b>	<b>106.9</b>
	Aug. <sup>P</sup>	32.4	64.7	8.5	17.8	<b>91.0</b>	<b>123.4</b>

Source: Federal Board of Revenue