

## 10.1 Federal Government Revenue Receipts

(Million Rupees)

HEAD	2004-05	2005-06	2006-07	2007-08 <sup>B</sup>	2007-08 <sup>R</sup>	2008-09 <sup>B</sup>
<b>1 REVENUE RECEIPTS (II+III+IV)</b>	<b>875,306</b>	<b>1,022,704</b>	<b>1,214,043</b>	<b>1,368,139</b>	<b>1,398,918</b>	<b>1,679,238</b>
<b>I. Total Tax Revenue (II+III)</b>	<b>626,289</b>	<b>715,712</b>	<b>839,598</b>	<b>1,030,547</b>	<b>1,005,569</b>	<b>1,251,462</b>
<b>II. Taxes Revenues-CBR ( i+ii )</b>	<b>590,000</b>	<b>704,000</b>	<b>839,598</b>	<b>1,030,547</b>	<b>1,005,569</b>	<b>1,251,462</b>
(i) Direct Taxes	182,700	225,000	320,619	408,250	388,250	496,060
(a) Taxes on Income	175,400	215,500	305,000	388,000	367,300	477,000
(b) Wealth Tax	-	-	-	-	-	-
(c) Workers Welfare Tax	5,000	5,500	8,000	10,500	12,000	12,500
(d) Capital Value Tax	2,300	4,000	7,619	9,750	8,950	6,560
(ii) Indirect Taxes:	407,300	479,000	518,979	622,297	617,319	755,402
(a) Customs	113,900	136,000	134,000	154,000	148,000	170,000
(b) Central Excise	54,400	56,500	72,000	91,000	92,000	112,000
(c) Sales Tax	239,000	286,500	311,000	375,000	375,000	472,000
(d) Others	-	-	1,979	2,297	2,319	1,402
<b>III. Tax Revenue (Other than CBR)</b>	<b>36,289</b>	<b>11,712</b>	-	-	-	-
(a) Petroleum	10,872	-	-	-	-	-
(b) Natural Gas	14,733	-	-	-	-	-
(c) Other	10,684	11,712	-	-	-	-
<b>IV. Non-Tax Revenue:</b>	<b>249,017</b>	<b>306,992</b>	<b>374,445</b>	<b>337,592</b>	<b>393,349</b>	<b>427,776</b>
(a) Property & Enterprises	136,593	119,937	118,724	144,462	143,170	128,068
(b) Civil Administration	73,963	95,809	143,694	86,262	138,823	183,087
(c) Miscellaneous	38,461	91,247	112,027	106,868	111,356	116,621
<b>2. Less Transfers to Provinces:</b>	<b>245,296</b>	<b>301,383</b>	<b>390,920</b>	<b>465,964</b>	<b>457,201</b>	<b>568,319</b>
(i) Taxes on Income	61,829	75,964	118,981	155,006	146,736	196,166
(ii) Sales Tax	84,111	100,705	120,773	149,135	149,185	193,822
(iii) Excise Duty & Royalty on Natural Gas	17,743	22,389	25,254	27,136	27,118	27,553
(iv) Royalty on Crude Oil	5,476	8,830	7,935	8,388	12,746	12,487
(v) Surcharges on Gas	14,439	21,813	32,565	21,790	20,636	17,027
(vi) Custom Duties	40,577	48,450	52,830	62,178	58,633	69,305
(vii) Wealth Tax	-	-	-	-	-	-
(viii) Capital Value Tax	819	1,425	1,971	2,624	2,301	2,702
(ix) Federal Excise (Net of Gas)	17,460	18,064	26,039	34,194	34,456	43,710
(x) G.S.T ( Provincial )	2,842	3,743	4,572	5,513	5,390	5,547
(xi) G.S.T ( CE Mode )	-	-	-	-	-	-
<b>REVENUE RECEIPTS (NET) (1-2)</b>	<b>630,010</b>	<b>721,321</b>	<b>823,123</b>	<b>902,175</b>	<b>941,717</b>	<b>1,110,919</b>

R Revised Estimates,

B Budget Estimates

Source: Annual Budget Statement Government of Pakistan

## 10.2 Federal Government Expenditure

(Million Rupees)

HEAD	2004-05	2005-06	2006-07	2007-08 <sup>B</sup>	2007-08 <sup>R</sup>	2008-09 <sup>B</sup>
<b>I. REVENUE EXPENDITURE (A+B)</b>	<b>866,771</b>	<b>1,072,223</b>	<b>1,234,148</b>	<b>1,353,661</b>	<b>1,771,563</b>	<b>1,826,918</b>
<b>A. CURRENT EXPENDITURE:</b>	<b>784,680</b>	<b>918,789</b>	<b>1,033,532</b>	<b>1,056,350</b>	<b>1,516,260</b>	<b>1,493,183</b>
a. General Public Service	468,974	563,673	634,761	641,875	881,657	929,522
b. Defense Affairs and Services	216,258	241,062	252,631	275,000	277,265	296,077
c. Public Order and Safety Affairs	17,546	20,362	22,923	24,540	26,106	26,770
d. Economic Affairs	62,172	67,572	91,222	78,941	293,442	201,151
e. Environment Protection	136	147	177	182	182	210
f. Housing and Community Amenities	866	891	1,127	1,095	1,145	1,359
g. Health Services	3,280	4,361	4,760	5,240	5,287	5,490
h. Recreation, Culture and Religion	2,245	2,442	2,851	2,929	3,131	3,191
i. Education Affairs and Services	12,340	16,747	21,908	24,147	24,280	24,622
j. Social Protection	863	1,533	1,173	2,401	3,765	4,791
<b>B. DEVELOPMENT EXPENDITURE</b>	<b>82,091</b>	<b>153,434</b>	<b>200,616</b>	<b>297,311</b>	<b>255,303</b>	<b>333,735</b>
<b>II. CAPITAL DISBURSEMENTS (A+B)</b>	<b>119,672</b>	<b>124,140</b>	<b>130,334</b>	<b>155,373</b>	<b>149,128</b>	<b>191,467</b>
<b>A. CURRENT EXPENDITURE:</b>	<b>52,739</b>	<b>38,519</b>	<b>31,932</b>	<b>32,117</b>	<b>39,213</b>	<b>55,979</b>
(i) Economic Affairs	22	10	10	9	9	7
(ii) Public Service (1+2+3+4)	52,716	38,509	31,922	32,108	39,204	55,972
1. Repayment of Short Term Credit	1,466	21,809	12,813	2,566	21,465	38,767
2. Government Investment	44,021	8,566	9,802	19,382	10,937	8,846
3. Loans and Advances	7,229	8,134	9,307	10,160	6,802	8,358
4. Unallocable	-	-	-	-	-	-
<b>B. DEVELOPMENT EXPENDITURE:</b>	<b>66,933</b>	<b>85,621</b>	<b>98,402</b>	<b>123,256</b>	<b>109,915</b>	<b>135,488</b>
(i) Public Service	4,191	8,256	9,878	13,210	15,802	16,196
(ii) Economic Affairs	5,321	4,346	6,221	12,849	10,056	15,770
(iii) Transfers	57,420	73,020	82,303	97,196	84,057	103,522
(vi) Block allocation for late NIS	-	-	-	-	-	-
<b>III ESTIMATED OPERATIONAL SHORT FALL /OTHER ADJUSTMENT INPSDP</b>	<b>14,563</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE (I+II)</b>	<b>1,001,006</b>	<b>1,196,364</b>	<b>1,364,482</b>	<b>1,509,034</b>	<b>1,920,691</b>	<b>2,018,385</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	2004-05	2005-06	2006-07	2007-08 <sup>B</sup>	2007-08 <sup>R</sup>	2008-09 <sup>B</sup>
<b>I. REVENUE RECEIPTS (NET)</b>	<b>630,010</b>	<b>721,321</b>	<b>823,123</b>	<b>902,175</b>	<b>941,717</b>	<b>1,110,919</b>
<b>II. INTERNAL RESOURCES (i+ii)</b>	<b>76,405</b>	<b>57,266</b>	<b>112,401</b>	<b>90,639</b>	<b>182,029</b>	<b>277,280</b>
(i) Capital Receipts:	<b>79,838</b>	<b>31,731</b>	<b>63,887</b>	<b>43,362</b>	<b>105,485</b>	<b>143,129</b>
(a) Public Debt (Net)	16,767	-3,250	-2,334	2,467	39,330	108,771
(b) Recoveries of Loans & Advances	60,071	32,907	66,221	40,895	66,155	34,358
(c) Recoveries of investment from KESC	3,000	2,074	-	-	-	-
(ii) Public Account:	<b>-3,433</b>	<b>25,535</b>	<b>48,514</b>	<b>47,277</b>	<b>76,544</b>	<b>134,151</b>
(a) Deferred Liabilities	-14,088	10,449	46,402	44,102	80,729	132,000
(b) Deposits & Reserves	10,655	15,086	2,112	3,175	-4,184	2,151
<b>III. EXTERNAL RESOURCES (1 + 2+3+4)</b>	<b>197,640</b>	<b>233,914</b>	<b>276,570</b>	<b>258,534</b>	<b>151,723</b>	<b>148,947</b>
<b>1. Loans</b>	<b>179,078</b>	<b>189,116</b>	<b>250,447</b>	<b>229,686</b>	<b>118,631</b>	<b>132,555</b>
Project Aid:	40,845	56,653	57,942	66,604	54,068	70,055
Commodity Aid:	78,583	60,583	133,176	125,792	-	-
Food Aid :	-	-	-	-	-	-
Other Aid:	59,650	71,880	59,329	37,290	64,563	62,500
IDB	17,895	17,970	13,691	6,215	33,813	31,250
Bank of China	-	-	-	-	30,750	-
Commercial	5,965	5,990	-	-	-	-
Global Bonds	-	47,920	45,638	31,075	-	31,250
Sukuk Bonds	35,790	-	-	-	-	-
Eurobonds	-	-	-	-	-	-
<b>2. Grants</b>	<b>18,562</b>	<b>44,798</b>	<b>26,123</b>	<b>28,848</b>	<b>33,092</b>	<b>16,392</b>
Project Aid:	5,695	6,654	6,955	3,472	3,868	6,739
Commodity Aid:	12,867	38,144	18,438	25,376	29,224	9,653
Food Aid :	-	-	730	-	-	-
Saudi Oil Facility	-	-	-	-	-	-
Refund of F-16	-	-	-	-	-	-
<b>3. Debt Rescheduling</b>	<b>-</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>904,056</b>	<b>1,012,501</b>	<b>1,212,094</b>	<b>1,251,348</b>	<b>1,275,469</b>	<b>1,537,146</b>
<b>V. Change in Provincial Cash Balance</b>	<b>6,167</b>	<b>27,024</b>	<b>22,151</b>	<b>51,751</b>	<b>32,583</b>	<b>78,921</b>
<b>VI. Privatization Proceeds</b>	<b>10,000</b>	<b>90,000</b>	<b>75,000</b>	<b>75,000</b>	<b>1,650</b>	<b>25,106</b>
<b>VII. Credit From Banking System</b>	<b>80,783</b>	<b>66,840</b>	<b>55,240</b>	<b>80,935</b>	<b>424,108</b>	<b>149,007</b>
<b>TOTAL RESOURCES (IV+V+VI+VII)</b>	<b>1,001,006</b>	<b>1,196,364</b>	<b>1,364,485</b>	<b>1,459,034</b>	<b>1,733,810</b>	<b>1,790,180</b>

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		
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	225.0	294.8	55.3	138.4	488.5	713.4	
2006-07	333.7	309.4	71.8	132.3	513.5	847.2	
2007-08	383.3	375.8	91.4	150.7	617.9	1001.2	
2007	Sep.	48.4	27.7	7.6	10.5	45.8	94.2
	Oct.	17.2	31.5	7.6	10.2	49.3	66.4
	Nov.	18.7	29.7	8.1	11.8	49.6	68.4
	Dec.	51.2	25.3	7.8	10.7	43.8	95.0
2008	Jan.	27.1	29.9	6.8	13.8	50.5	77.5
	Feb.	25.0	28.8	7.7	11.2	47.7	72.8
	Mar.	41.0	30.6	7.8	15.3	53.6	94.5
	Apr.	26.9	35.0	8.8	12.9	56.7	83.7
	May.	28.2	39.4	10.0	14.9	64.4	92.6
	Jun.	70.5	42.7	10.8	21.0	74.5	145.0
	Jul.	18.5	33.5	8.2	12.3	54.0	72.5
	Aug.	22.2	36.6	8.9	11.1	56.7	78.8
	Sep.	47.6	40.1	8.3	14.7	63.2	110.8

Source: Central Board of Revenue  
Prepared by: Economic Analysis Department