

## 10.1 Federal Government Revenue Receipts

(Million Rupees)

HEAD	2003-04	2004-05	2005-06	2006-07 <sup>B</sup>	2006-07 <sup>R</sup>	2007-08 <sup>B</sup>
<b>1. REVENUE RECEIPTS (II+III+IV)</b>	<b>760,983</b>	<b>875,306</b>	<b>1,022,704</b>	<b>1,082,810</b>	<b>1,214,043</b>	<b>1,368,139</b>
<b>I. Total Tax Revenue (II+III)</b>	<b>580,108</b>	<b>626,289</b>	<b>715,712</b>	<b>840,923</b>	<b>839,598</b>	<b>1,030,547</b>
<b>II. Taxes Revenues-CBR ( i+ii )</b>	<b>510,000</b>	<b>590,000</b>	<b>704,000</b>	<b>828,500</b>	<b>839,598</b>	<b>1,030,547</b>
(i) Direct Taxes	161,500	182,700	225,000	261,700	320,619	408,250
(a) Taxes on Income	154,638	175,400	215,500	257,800	305,000	388,000
(b) Wealth Tax	-	-	-	-	-	-
(c) Workers Welfare Tax	6,262	5,000	5,500	1,000	8,000	10,500
(d) Capital Value Tax	600	2,300	4,000	2,900	7,619	9,750
(ii) Indirect Taxes:	348,500	407,300	479,000	566,800	518,979	622,297
(a) Customs	86,600	113,900	136,000	157,100	134,000	154,000
(b) Central Excise	43,500	54,400	56,500	68,100	72,000	91,000
(c) Sales Tax	218,400	239,000	286,500	341,600	311,000	375,000
(d) Others	-	-	-	-	1,979	2,297
<b>III. Tax Revenue (Other than CBR)</b>	<b>70,108</b>	<b>36,289</b>	<b>11,712</b>	<b>12,423</b>	<b>0</b>	<b>0</b>
(a) Petroleum	46,400	10,872	-	-	-	-
(b) Natural Gas	14,226	14,733	-	-	-	-
(c) Other	9,482	10,684	11,712	12,423	0	0
<b>IV. Non-Tax Revenue:</b>	<b>180,875</b>	<b>249,017</b>	<b>306,992</b>	<b>241,887</b>	<b>374,445</b>	<b>337,592</b>
(a) Property & Enterprises	101,361	136,593	119,937	115,187	118,724	144,462
(b) Civil Administration	45,312	73,963	95,809	53,575	143,694	86,262
(c) Miscellaneous	34,202	38,461	91,247	73,125	112,027	106,868
<b>2. Less Transfers to Provinces:</b>	<b>211,412</b>	<b>245,296</b>	<b>301,383</b>	<b>378,260</b>	<b>390,920</b>	<b>465,964</b>
(i) Taxes on Income	54,510	61,829	75,964	100,568	118,981	155,006
(ii) Sales Tax	76,914	84,111	100,705	132,944	120,773	149,135
(iii) Excise Duty & Royalty on Natural Gas	14,651	17,743	22,389	26,012	25,254	27,136
(iv) Royalty on Crude Oil	3,883	5,476	8,830	9,154	7,935	8,388
(v) Surcharges on Gas	13,941	14,439	21,813	17,711	32,565	21,790
(vi) Custom Duties	30,851	40,577	48,450	61,937	52,830	62,178
(vii) Wealth Tax	-	-	-	-	-	-
(viii) Capital Value Tax	214	819	1,425	1,143	1,971	2,624
(ix) Federal Excise (Net of Gas)	13,997	17,460	18,064	24,486	26,039	34,194
(x) G.S.T ( Provincial )	2,450	2,842	3,743	4,305	4,572	5,513
(xi) G.S.T ( CE Mode )	-	-	-	-	-	-
<b>REVENUE RECEIPTS (NET) (1-2)</b>	<b>549,571</b>	<b>630,010</b>	<b>721,321</b>	<b>704,550</b>	<b>823,123</b>	<b>902,175</b>

R Revised Estimates,

B Budget Estimates

Source: Annual Budget Statement Government of Pakistan

## 10.2 Federal Government Expenditure

(Million Rupees)

HEAD	2003-04	2004-05	2005-06	2006-07 <sup>B</sup>	2006-07 <sup>R</sup>	2007-08 <sup>B</sup>
<b>I. REVENUE EXPENDITURE (A+B)</b>	<b>773,165</b>	<b>866,771</b>	<b>1,072,223</b>	<b>1,115,937</b>	<b>1,234,148</b>	<b>1,353,660</b>
<b>A. CURRENT EXPENDITURE:</b>	<b>714,019</b>	<b>784,680</b>	<b>918,789</b>	<b>879,779</b>	<b>1,033,532</b>	<b>1,056,349</b>
a. General Public Service	448,430	468,974	563,673	504,288	63,4761	641,875
b. Defense Affairs and Services	180,537	216,258	241,062	250,182	252,631	275,000
c. Public Order and Safety Affairs	14,048	17,546	20,362	22,463	22,923	24,540
d. Economic Affairs	54,758	62,172	67,572	74,663	91,222	78,941
e. Environment Protection	132	136	147	167	177	182
f. Housing and Community Amenities	926	866	891	1,040	1,127	1,095
g. Health Services	2,809	3,280	4,361	4,728	4,760	5,240
h. Recreation, Culture and Religion	2,003	2,245	2,442	2,741	2,851	2,929
i. Education Affairs and Services	9,640	12,340	16,747	18,778	21,908	24,147
j. Social Protection	737	863	1,533	728	1,173	2,401
<b>B. DEVELOPMENT EXPENDITURE</b>	<b>59,146</b>	<b>82,091</b>	<b>153,434</b>	<b>236,158</b>	<b>200,616</b>	<b>297,311</b>
<b>II. CAPITAL DISBURSEMENTS (A+B)</b>	<b>125,348</b>	<b>119,672</b>	<b>124,140</b>	<b>137,822</b>	<b>130,334</b>	<b>155,373</b>
<b>A. CURRENT EXPENDITURE:</b>	<b>64,964</b>	<b>52,739</b>	<b>38,519</b>	<b>24,602</b>	<b>31,932</b>	<b>32,117</b>
(i) Economic Affairs	12	22	10	10	10	9
(ii) Public Service (1+2+3+4)	64,952	52,716	38,509	24,592	31,922	32,108
1. Repayment of Short Term Credit	17,759	1,466	21,809	11,227	12,813	2,566
2. Government Investment	40,775	44,021	8,566	4,387	9,802	19,382
3. Loans and Advances	6,418	7,229	8,134	8,978	9,307	10,160
4. Unallocable	-	-	-	-	-	-
<b>B. DEVELOPMENT EXPENDITURE:</b>	<b>60,384</b>	<b>66,933</b>	<b>85,621</b>	<b>113,220</b>	<b>98,402</b>	<b>123,256</b>
(i) Public Service	610	4,191	8,256	10,352	9,878	13,210
(ii) Economic Affairs	4,287	5,321	4,346	4,260	6,221	12,849
(iii) Transfers	55,487	57,420	73,020	98,609	82,303	97,196
(vi) Block allocation for late NIS	-	-	-	-	-	-
<b>III ESTIMATED OPERATIONAL SHORT FALL /OTHER ADJUSTMENT INPSDP</b>	<b>-</b>	<b>14,563</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE (I+II)</b>	<b>898,513</b>	<b>1,001,006</b>	<b>1,196,364</b>	<b>1,253,758</b>	<b>1,364,482</b>	<b>1,509,032</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	2003-04	2004-05	2005-06	2006-07 <sup>B</sup>	2006-07 <sup>R</sup>	2007-08 <sup>B</sup>
<b>I. REVENUE RECEIPTS (NET)</b>	<b>549,571</b>	<b>630,010</b>	<b>721,321</b>	<b>704,550</b>	<b>823,123</b>	<b>902,175</b>
<b>II. INTERNAL RESOURCES (i+ii)</b>	<b>104,752</b>	<b>76,405</b>	<b>57,266</b>	<b>40,988</b>	<b>112,401</b>	<b>90,639</b>
(i) Capital Receipts:	<b>116,127</b>	<b>79,838</b>	<b>31,731</b>	<b>23,391</b>	<b>63,887</b>	<b>43,362</b>
(a) Public Debt (Net)	84,403	16,767	-3,250	-10,936	-2,334	2,467
(b) Recoveries of Loans & Advances	31,724	60,071	32,907	34,327	66,221	40,895
(c) Recoveries of investment from KESC	-	3,000	2,074	-	-	-
(ii) Public Account:	<b>-11,375</b>	<b>-3,433</b>	<b>25,535</b>	<b>17,597</b>	<b>48,514</b>	<b>47,277</b>
(a) Deferred Liabilities	-15,745	-14,088	10,449	15,221	46,402	44,102
(b) Deposits & Reserves	4,370	10,655	15,086	2,375	2,112	3,175
<b>III. EXTERNAL RESOURCES (1 + 2+3+4)</b>	<b>144,820</b>	<b>197,640</b>	<b>233,914</b>	<b>239,309</b>	<b>276,570</b>	<b>258,534</b>
<b>1. Loans</b>	<b>110,337</b>	<b>179,078</b>	<b>189,116</b>	<b>213,388</b>	<b>250,447</b>	<b>229,686</b>
Project Aid:	38,119	40,845	56,653	76,386	57,942	66,604
Commodity Aid:	31,366	78,583	60,583	76,502	133,176	125,792
Food Aid :	-	-	-	-	-	-
Other Aid:	12,002	59,650	71,880	60,500	59,329	37,290
IDB	6,232	17,895	17,970	30,250	13,691	6,215
Commercial	5,770	5,965	5,990	0	-	-
Global Bonds	-	-	47,920	30,250	45,638	31,075
Sukuk Bonds	-	35,790	-	-	-	-
Eurobonds	28,850	-	-	-	-	-
<b>2 Grants</b>	<b>34,483</b>	<b>18,562</b>	<b>44,798</b>	<b>25,921</b>	<b>26,123</b>	<b>28,848</b>
Project Aid:	4,814	5,695	6,654	5,780	6,955	3,472
Commodity Aid:	11,667	12,867	38,144	19,536	18,438	25,376
Food Aid :	577	-	0	605	730	0
Saudi Oil Facility	17,425	-	-	-	-	-
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>799,143</b>	<b>904,056</b>	<b>1,012,501</b>	<b>984,847</b>	<b>1,212,094</b>	<b>1,251,348</b>
<b>V. Change in Provincial Cash Balance</b>	<b>14,331</b>	<b>6,167</b>	<b>27,024</b>	<b>53,817</b>	<b>22,151</b>	<b>51,751</b>
<b>VI. Privatization Proceeds</b>	<b>11,000</b>	<b>10,000</b>	<b>90,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
<b>VII. Credit From Banking System</b>	<b>74,038</b>	<b>80,783</b>	<b>66,840</b>	<b>140,093</b>	<b>55,240</b>	<b>130,938</b>
<b>TOTAL RESOURCES (IV+V+VI+VII)</b>	<b>898,513</b>	<b>1,001,006</b>	<b>1,196,364</b>	<b>1,253,758</b>	<b>1,364,485</b>	<b>1,509,037</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		
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	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	
2006	Dec.	76.2	20.5	5.9	11.6	38.0	114.2
2007	Jan.	12.5	24.8	5.3	9.6	39.7	52.2
	Feb.	13.8	23.7	5.6	9.3	38.6	52.4
	Mar.	38.9	24.1	6.0	13.0	43.0	81.9
	Apr.	15.1	27.0	7.0	10.4	44.4	59.5
	May.	19.8	27.4	7.3	11.2	45.9	65.8
	Jun.	61.0	36.2	9.8	18.0	63.9	125.0
	Jul.	14.1	26.2	1.9	8.7	36.8	50.9
	Aug.	15.0	28.8	6.6	9.7	45.1	60.1
	Sep.	48.4	27.7	7.6	10.5	45.9	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.	51.4	25.3	7.8	10.7	43.8	95.3

Source: Central Board of Revenue