

10.1 Federal Government Revenue Receipts

(Million Rupees)

HEAD	2005-06	2006-07	2007-08	2007-08 ^B	2008-09 ^R	2009-10 ^B
1 REVENUE RECEIPTS (II+III+IV)	1,022,704	1,214,043	1,368,139	1,398,918	1,783,602	1,412,707
I. Total Tax Revenue (II+III)	715,712	839,598	1,030,547	1,005,569	1,180,462	899,060
II. Taxes Revenues-CBR (i+ii)	704,000	839,598	1,030,547	1,005,569	1,179,060	897,560
(i) Direct Taxes	225,000	320,619	408,250	388,250	461,060	77,360
(a) Taxes on Income	215,500	305,000	388,000	367,300	443,341	56,231
(b) Wealth Tax	-	-	-	-	-	-
(c) Workers Welfare Tax	5,500	8,000	10,500	12,000	11,618	13,681
(d) Capital Value Tax	4,000	7,619	9,750	8,950	6,101	7,268
(ii) Indirect Taxes:	479,000	518,979	622,297	617,319	718,000	820,200
(a) Customs	136,000	134,000	154,000	148,000	145,000	167,200
(b) Central Excise	56,500	72,000	91,000	92,000	116,000	137,400
(c) Sales Tax	286,500	311,000	375,000	375,000	457,000	515,600
(d) Others	-	1,979	2,297	2,319	1,402	1,500
III. Tax Revenue (Other than CBR)	11,712	-	-	-	-	-
(a) Petroleum	-	-	-	-	-	-
(b) Natural Gas	-	-	-	-	-	-
(c) Other	11,712	-	-	-	-	-
IV. Non-Tax Revenue:	306,992	374,445	337,592	393,349	603,140	513,647
(a) Property & Enterprises	119,937	118,724	144,462	143,170	107,807	118,720
(b) Civil Administration	95,809	143,694	86,262	138,823	236,915	281,014
(c) Miscellaneous	91,247	112,027	106,868	111,356	258,418	113,913
2. Less Transfers to Provinces:	301,383	390,920	465,964	457,201	559,864	655,218
(i) Taxes on Income	75,964	118,981	155,006	146,736	182,324	226,826
(ii) Sales Tax	100,705	120,773	149,135	149,185	187,646	213,759
(iii) Excise Duty & Royalty on Natural Gas	22,389	25,254	27,136	27,118	36,459	32,974
(iv) Royalty on Crude Oil	8,830	7,935	8,388	12,746	14,822	7,814
(v) Surcharges on Gas	21,813	32,565	21,790	20,636	25,757	29,338
(vi) Custom Duties	48,450	52,830	62,178	58,633	59,213	70,235
(vii) Wealth Tax	-	-	-	-	-	-
(viii) Capital Value Tax	1,425	1,971	2,624	2,301	2,511	3,081
(ix) Federal Excise (Net of Gas)	18,064	26,039	34,194	34,456	45,723	55,921
(x) G.S.T (Provincial)	3,743	4,572	5,513	5,390	5,409	152,270
(xi) G.S.T (CE Mode)	-	-	-	-	-	-
REVENUE RECEIPTS (NET) (1-2)	721,321	823,123	902,175	941,717	1,223,738	757,489

R Revised Estimates,

B Budget Estimates

Source: Annual Budget Statement Government of Pakistan

10.2 Federal Government Expenditure

(Million Rupees)

HEAD	2005-06	2006-07	2007-08	2007-08 ^B	2008-09 ^R	2009-10 ^B
I. REVENUE EXPENDITURE (A+B)	1,072,223	1,234,148	1,353,661	1,771,563	1,887,080	2,166,386
A. CURRENT EXPENDITURE:	918,789	1,033,532	1,056,350	1,516,260	1,649,223	1,699,193
a. General Public Service	563,673	634,761	641,875	881,657	1,132,595	1,189,082
b. Defense Affairs and Services	241,062	252,631	275,000	277,265	311,303	342,913
c. Public Order and Safety Affairs	20,362	22,923	24,540	26,106	27,343	34,641
d. Economic Affairs	67,572	91,222	78,941	293,442	136,678	84,926
e. Environment Protection	147	177	182	182	210	415
f. Housing and Community Amenities	891	1,127	1,095	1,145	1,359	1,522
g. Health Services	4,361	4,760	5,240	5,287	5,490	6,484
h. Recreation, Culture and Religion	2,442	2,851	2,929	3,131	4,563	3,697
i. Education Affairs and Services	16,747	21,908	24,147	24,280	24,640	31,569
j. Social Protection	1,533	1,173	2,401	3,765	5,042	3,944
B. DEVELOPMENT EXPENDITURE	153,434	200,616	297,311	255,303	237,857	467,193
II. CAPITAL DISBURSEMENTS (A+B)	124,140	130,334	155,373	149,128	214,466	257,171
A. CURRENT EXPENDITURE:	38,519	31,932	32,117	39,213	97,166	94,234
(i) Economic Affairs	10	10	9	9	7	7
(ii) Public Service (1+2+3+4)	38,509	31,922	32,108	39,204	97,159	94,227
1. Repayment of Short Term Credit	21,809	12,813	2,566	21,465	76,147	65,699
2. Government Investment	8,566	9,802	19,382	10,937	7,066	12,122
3. Loans and Advances	8,134	9,307	10,160	6,802	13,947	16,407
4. Unallocable						
B. DEVELOPMENT EXPENDITURE:	85,621	98,402	123,256	109,915	117,300	162,937
(i) Public Service	8,256	9,878	13,210	15,802	15,546	22,231
(ii) Economic Affairs	4,346	6,221	12,849	10,056	8,834	18,779
(iii) Transfers	73,020	82,303	97,196	84,057	92,920	121,927
(vi) Block allocation for late NIS	-	-	-	-	-	-
III ESTIMATED OPERATIONAL SHORT FALL /OTHER ADJUSTMENT INPSDP	-	-	-	-	-	-
TOTAL EXPENDITURE (I+II)	1,196,364	1,364,482	1,509,034	1,920,691	2,101,546	2,423,557

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	2005-06	2006-07	2007-08	2007-08 ^B	2008-09 ^R	2009-10 ^B
I. REVENUE RECEIPTS (NET)	721,321	823,123	902,175	941,717	1,223,738	757,489
II. INTERNAL RESOURCES (i+ii)	57,266	112,401	90,639	182,029	284,402	284,747
(i) Capital Receipts:	31,731	63,887	43,362	105,485	69,159	49,776
(a) Public Debt (Net)	-3,250	-2,334	2,467	39,330	30,271	11,315
(b) Recoveries of Loans & Advances	32,907	66,221	40,895	66,155	38,888	38,461
(c) Recoveries of investment from KESC	2,074	-	-	-	-	-
(ii) Public Account:	25,535	48,514	47,277	76,544	215,243	234,971
(a) Deferred Liabilities	10,449	46,402	44,102	80,729	215,624	233,482
(b) Deposits & Reserves	15,086	2,112	3,175	-4,184	-381	1,490
III. EXTERNAL RESOURCES (1 + 2+3+4)	233,914	276,570	258,534	151,723	176,168	225,003
1. Loans	189,116	250,447	229,686	118,631	156,543	159,565
Project Aid:	56,653	57,942	66,604	54,068	64,063	77,065
Commodity Aid:	60,583	133,176	125,792	-	-	-
Food Aid :	-	-	-	-	-	-
Other Aid:	71,880	59,329	37,290	64,563	92,480	82,500
IDB	17,970	13,691	6,215	33,813	52,480	41,250
Bank of China	-	-	-	30,750	40,000	-
Commercial	5,990	-	-	-	-	-
Global Bonds	47,920	45,638	31,075	-	-	41,250
Sukuk Bonds	-	-	-	-	-	-
Eurobonds	-	-	-	-	-	-
2. Grants						
Project Aid:	6,654	6,955	3,472	3,868	8,593	8,798
Commodity Aid:	38,144	18,438	25,376	29,224	11,032	56,640
Food Aid :	-	730	-	-	-	-
Saudi Oil Facility	-	-	-	-	-	-
Refund of F-16	-	-	-	-	-	-
3. Debt Rescheduling	-	-	-	-	-	-
4. Non-Plan Resources	-	-	-	-	-	-
IV. TOTAL RECEIPTS (I+II+III)	1,012,501	1,212,094	1,251,348	1,275,469	1,684,308	1,267,239
V. Change in Provincial Cash Balance	27,024	22,151	51,751	32,583	37,647	72,911
VI. Privatization Proceeds	90,000	75,000	75,000	1,650	1,290	19,351
VII. Credit From Banking System	66,840	55,240	80,935	424,108	146,026	144,647
TOTAL RESOURCES (IV+V+VI+VII)	1,196,364	1,364,485	1,459,034	1,733,810	1,869,271	1,504,148

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		
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	387.5	376.9	92.2	150.6	619.7	1,007.2	
2008-09 ^P	440.3	452.3	116.1	148.4	716.7	1,157.0	
2008	Jul.	18.5	33.5	8.2	12.3	54	72.5
	Aug.	22.2	36.6	8.9	11.1	56.6	78.8
	Sep.	47.6	40.1	8.3	14.7	63.1	110.8
	Oct.	25.6	42.3	10.6	13.7	66.6	92.2
	Nov.	22.9	33.6	8.6	9.7	51.8	74.8
	Dec.	73.6	31.0	8.9	11.2	51.1	124.8
	2009	Jan.	25.0	32.9	8.1	10.7	51.6
Feb.		23.6	35.4	9.0	9.5	53.9	77.5
Mar.		48.6	35.7	10.3	12.5	58.5	107.1
Apr.		25.4	38.1	10.6	11.8	60.5	85.8
May		32.3	40.2	11.0	11.4	62.6	94.9
Jun. ^P		75.0	52.9	13.5	19.8	86.2	161.2
Jul. ^P		18.4	38.3	8.2	9.2	55.7	74.1

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