

10.1 Federal Government Revenue Receipts

(Million Rupees)

HEAD	2005-06	2006-07	2007-08	2008-09 ^B	2008-09 ^R	2009-10 ^B
1 REVENUE RECEIPTS (II+III+IV)	1,022,704	1,214,043	1,368,139	1,679,238	1,783,602	2,026,706
I. Total Tax Revenue (II+III)	715,712	839,598	1,030,547	1,251,462	1,180,462	1,513,060
II. Taxes Revenues-CBR (i+ii)	704,000	839,598	1,030,547	1,251,462	1,180,462	1,513,060
(i) Direct Taxes	225,000	320,619	408,250	496,000	461,000	557,300
(a) Taxes on Income	215,500	305,000	388,000	477,000	443,341	536,231
(b) Wealth Tax	-	-	-	-	-	-
(c) Workers Welfare Tax	5,500	8,000	10,500	3,500	-	-
(d) Workers Participation Tax	-	-	-	9,000	11,618	13,681
(d) Capital Value Tax	4,000	7,619	9,750	6,500	6,041	7,208
(ii) Indirect Taxes:	479,000	518,979	622,297	755,462	719,462	955,760
(a) Customs	136,000	134,000	154,000	170,000	145,000	167,200
(b) Federal Excise	56,500	72,000	91,000	112,000	116,000	137,400
(c) Sales Tax	286,500	311,000	375,000	472,000	457,000	515,600
(d) Carbon Surcharge on POL	-	-	-	-	-	122,000
(e) Carbon Surcharge on CNG	-	-	-	-	-	12,000
(f) Others	-	1,979	2,297	1,462	1,462	1,560
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	427,776	603,140	513,646
(a) Property & Enterprises	119,937	118,724	144,462	128,068	107,807	118,719
(b) Civil Administration	95,809	143,694	86,262	183,087	236,915	281,014
(c) Miscellaneous	91,247	112,027	106,868	116,621	258,418	113,913
2. Less Transfers to Provinces:	301,383	390,920	465,964	568,337	559,864	655,218
(i) Taxes on Income	75,964	118,981	155,006	196,166	182,324	226,826
(ii) Sales Tax	100,705	120,773	149,135	193,822	187,646	213,759
(iii) Excise Duty & Royalty on Natural Gas	22,389	25,254	27,136	27,571	36,459	32,974
(iv) Royalty on Crude Oil	8,830	7,935	8,388	12,487	14,822	7,814
(v) Surcharges on Gas	21,813	32,565	21,790	17,027	25,757	29,338
(vi) Custom Duties	48,450	52,830	62,178	69,305	59,213	70,235
(vii) Wealth Tax	-	-	-	-	-	-
(viii) Capital Value Tax	1,425	1,971	2,624	2,702	2,511	3,081
(ix) Federal Excise (Net of Gas)	18,064	26,039	34,194	43,710	45,723	55,921
(x) G.S.T (Provincial)	3,743	4,572	5,513	5,547	5,409	15,270
(xi) G.S.T (CE Mode)	-	-	-	-	-	-
REVENUE RECEIPTS (NET) (1-2)	721,321	823,123	902,175	1,110,901	1,223,738	1,371,488

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	2008-09 ^B	2008-09 ^R	2009-10 ^B
I. REVENUE EXPENDITURE (A+B)	1,072,223	1,234,148	1,353,661	1,826,918	1,887,081	2,166,387
A. CURRENT EXPENDITURE:	918,789	1,033,532	1,056,350	1,493,183	1,649,224	1,699,194
a. General Public Service	563,673	634,761	641,875	929,522	1,132,595	1,189,082
b. Defense Affairs and Services	241,062	252,631	275,000	296,077	311,303	342,914
c. Public Order and Safety Affairs	20,362	22,923	24,540	26,770	27,343	34,641
d. Economic Affairs	67,572	91,222	78,941	201,151	136,678	84,926
e. Environment Protection	147	177	182	210	210	415
f. Housing and Community Amenities	891	1,127	1,095	1,359	1,359	1,522
g. Health Services	4,361	4,760	5,240	5,490	5,490	6,484
h. Recreation, Culture and Religion	2,442	2,851	2,929	3,191	4,564	3,697
i. Education Affairs and Services	16,747	21,908	24,147	24,622	24,640	31,569
j. Social Protection	1,533	1,173	2,401	4,791	5,042	3,944
B. DEVELOPMENT EXPENDITURE	153,434	200,616	297,311	333,735	237,857	467,193
II. CAPITAL DISBURSEMENTS (A+B)	124,140	130,334	155,373	191,466	214,466	257,172
A. CURRENT EXPENDITURE:	38,519	31,932	32,117	55,979	97,167	94,235
(i) Economic Affairs	10	10	7	7	7	7
(ii) Public Service (1+2+3+4)	38,509	31,922	55,972	97,160	94,228	94,227
1. Repayment of Short Term Credit	21,809	12,813	38,768	76,147	65,699	65,699
2. Government Investment	8,566	9,802	8,846	7,066	12,122	12,122
3. Loans and Advances	8,134	9,307	8,358	13,947	16,407	16,407
4. Unallocable	-	-	-	-	-	-
B. DEVELOPMENT EXPENDITURE:	85,621	98,402	123,256	135,487	117,299	162,937
(i) Public Service	8,256	9,878	13,210	16,195	15,545	22,231
(ii) Economic Affairs	4,346	6,221	12,849	15,770	8,834	18,779
(iii) Transfers	73,020	82,303	97,196	103,522	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	2,018,384	2,101,547	2,423,559

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	2008-09 ^B	2008-09 ^R	2009-10 ^B
I. REVENUE RECEIPTS (NET)	721,321	823,123	902,175	1,110,901	1,223,738	1,371,488
II. INTERNAL RESOURCES (i+ii)	57,266	112,401	90,639	277,281	284,402	284,747
(i) Capital Receipts:	31,731	63,887	43,362	143,129	69,159	49,776
(a) Public Debt (Net)	-3,250	-2,334	2,467	108,771	30,271	11,315
(b) Recoveries of Loans & Advances	32,907	66,221	40,895	34,358	38,888	38,461
(c) Recoveries of investment from KESC	2,074	-	-	-	-	-
(ii) Public Account:	25,535	48,514	47,277	134,152	215,243	234,972
(a) Deferred Liabilities	10,449	46,402	44,102	80,729	215,624	233,482
(b) Deposits & Reserves	15,086	2,112	3,175	2,152	-381	1,490
III. EXTERNAL RESOURCES (1 + 2+3+4)	233,914	276,570	258,534	300,170	367,432	510,414
1. Loans	189,116	250,447	229,686	283,777	347,807	444,976
Project Aid:	56,653	57,942	66,604	70,055	64,063	77,065
Commodity Aid:	60,583	133,176	125,792	151,222	191,264	140,333
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	-	-	-	-	-
Tokyo Pledges	-	-	-	-	-	145,078
Eurobonds	47,920	45,638	31,075	31,250	-	41,250
2. Grants	44,798	26,123	28,848	16,393	19,625	65,438
Project Aid:	6,654	6,955	3,472	10,974	8,593	8,798
Commodity Aid:	38,144	18,438	25,376	29,224	11,032	56,640
Food Aid :	-	730	-	-	-	-
Tokyo Pledges	-	-	-	-	952	46,328
Budgetary Support Grants	-	-	-	5,419	10,080	10,312
3. Debt Rescheduling	-	-	-	-	-	-
4. Non-Plan Resources	-	-	-	-	-	-
IV. TOTAL RECEIPTS (I+II+III)	1,012,501	1,212,094	1,251,348	1,688,352	1,875,572	2,166,650
V. Change in Provincial Cash Balance	27,024	22,151	51,751	78,921	37,647	72,911
VI. Privatization Proceeds	90,000	75,000	75,000	25,106	1,290	19,351
VII. Credit From Banking System	66,840	55,240	80,935	149,007	146,026	144,647
TOTAL RESOURCES (IV+V+VI+VII)	1,196,364	1,364,485	1,459,034	1,941,386	2,060,535	2,403,559

R Revised Estimates

B Budget Estimates

Source: Annual Budget Statement, Government of Pakistan

10.4 Federal 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	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	76.6
	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.	17.5	38.4	9.3	9.5	57.2	74.7
	Aug.	26.4	39.0	9.6	11.1	59.8	86.2
	Sep.	41.3	39.6	9.5	12.5	61.5	102.8
	Oct.	43.6	42.1	9.6	12.6	64.3	108.0
	Nov.	26.9	39.9	10.0	11.1	61.0	87.9
	Dec.	55.5	43.8	8.7	14.5	67.0	122.5

Source: Federal Board of Revenue