

### 3.4 Consolidated Provincial Receipts and Expenditures<sup>1</sup>

(Million Rupees)

Receipt/Expenditure	FY79	FY80	FY81	FY82	FY83
<b>Total Receipts (i+ii)</b>	<b>10,045</b>	<b>11,922</b>	<b>16,211</b>	<b>16,634</b>	<b>18,491</b>
i. Revenue Receipts (a+b+c)	8,953	10,634	13,532	15,155	17,552
a. Provincial Tax Receipts	1,605	1,852	2,227	2,371	2,613
b. Non-Tax Receipts	3,468	3,240	3,293	4,217	5,621
c. Federal Tax Assignments	3,881	5,542	8,012	8,568	9,319
ii. Development Revenue Receipts	1,091	1,288	2,679	1,478	939
<b>2. Total Revenue Expenditures (i+ii)</b>	<b>10,150</b>	<b>11,940</b>	<b>13,860</b>	<b>16,659</b>	<b>19,796</b>
i. Development Expenditure	1,357	1,385	1,574	1,965	2,368
ii. Current Expenditure	8,793	10,555	12,286	14,693	17,428
Surplus (+)/ Deficit (-)	-104	-18	2,349	-25	-1,305
<b>3. Total Capital Disbursement (i+ii)</b>	<b>3,034</b>	<b>3,094</b>	<b>3,499</b>	<b>4,140</b>	<b>5,091</b>
i. Development Expenditure	2,976	3,030	3,440	4,086	5,022
ii. Current Expenditure	58	64	58	56	69
<b>Total Requirement of Finance</b>					
<b>3+ Surplus (+)/ Deficit (-)</b>	<b>3,138</b>	<b>3,112</b>	<b>1,149</b>	<b>4,167</b>	<b>6,396</b>
<b>4. Financed by</b>					
i. Net Capital Receipt	-2,377	178	-62	-75	119
ii. Net Public Account	196	221	176	219	1,046
iii. Federal Government Loan	2,751	2,812	1,120	3,740	5,459
iv. Cash Balance Utilization	2,567	-99	-85	282	-229
<b>Total Financing (i+ii+iii+iv)</b>	<b>3,138</b>	<b>3,112</b>	<b>1,149</b>	<b>4,167</b>	<b>6,396</b>

Receipt/Expenditure	FY84	FY85	FY86	FY87
<b>Total Receipts (i+ii)</b>	<b>22,233</b>	<b>26,577</b>	<b>34,865</b>	<b>43,585</b>
i. Revenue Receipts (a+b+c)	21,664	25,960	32,510	39,011
a. Provincial Tax Receipts	2,935	3,206	3,391	3,770
b. Non-Tax Receipts	8,288	11,702	16,981	22,960
c. Federal Tax Assignments	10,441	11,051	12,138	12,282
ii. Development Revenue Receipts	569	616	2,355	4,574
<b>2. Total Revenue Expenditures (i+ii)</b>	<b>24,066</b>	<b>28,366</b>	<b>36,543</b>	<b>44,579</b>
i. Development Expenditure	2,528	2,476	4,361	5,353
ii. Current Expenditure	21,538	25,888	32,181	39,226
Surplus (+)/ Deficit (-)	-1,833	-1,789	-1,677	-994
<b>3. Total Capital Disbursement (A+B)</b>	<b>5,448</b>	<b>5,936</b>	<b>7,042</b>	<b>9,599</b>
i. Development Expenditure	5,373	5,842	6,974	9,529
ii. Current Expenditure	75	94	68	70
<b>Total Requirement of Finance</b>				
<b>3+ Surplus (+)/ Deficit (-)</b>	<b>7,281</b>	<b>7,725</b>	<b>8,719</b>	<b>10,593</b>
<b>4. Financed by</b>				
i. Net Capital Receipts	225	-1,314	-692	-539
ii. Net Public Account	-18	1,703	1,346	1,107
iii. Federal Government Loan	5,843	7,101	8,213	10,377
iv. Cash Balance Utilization	1,230	235	-149	-352
<b>Total Financing (i+ii+iii+iv)</b>	<b>7,281</b>	<b>7,725</b>	<b>8,719</b>	<b>10,593</b>

### 3.4 Consolidated Provincial Receipts and Expenditures<sup>1</sup>

(Million Rupees)

Receipt/Expenditure	FY88	FY89	FY90	FY91	FY92	FY93
<b>1. Total Revenue Receipts (i+ii)</b>	<b>43,104</b>	<b>44,990</b>	<b>48,691</b>	<b>56,988</b>	<b>80,132</b>	<b>83,741</b>
i. Total Tax Revenue (a+b)	20,298	28,633	35,671	40,257	65,527	68,374
a. Provincial Tax Receipts	4,209	4,880	5,022	6,731	7,536	7,869
b. Federal Tax Assignments	16,089	23,753	30,648	33,526	57,991	60,505
ii. Non-tax Revenue	22,805	16,357	13,020	16,731	14,605	15,367
<b>2. Current Revenue Expenditures</b>	<b>457,773</b>	<b>47,494</b>	<b>52,027</b>	<b>63,069</b>	<b>75,739</b>	<b>78,793</b>
Revenue surplus (+)/ deficit (-)	-2,669	-2,503	-3,336	-6,081	4,393	4,947
<b>3. Total Development Expenditure</b>	<b>16,862</b>	<b>17,504</b>	<b>16,044</b>	<b>23,152</b>	<b>27,142</b>	<b>26,677</b>
i. Development Revenue Expenditure	5,850	5,275	5,561	9,905	10,891	10,842
ii. Development Capital Expenditure	11,012	12,229	11,142	13,247	16,252	15,835
iii. Operational Shortfall/Outside ADP	-	-	-659	-	-	-
<b>4. Development Expenditure Financed by</b>						
i. Revenue surplus (+) / deficit (-)	-2,669	-2,503	-3,336	-6,081	4,393	4,947
ii. Net Capital Receipts	-1,583	-1,971	-887	-685	-1,940	-812
iii. Net Public Account Receipts	613	-1,702	1,712	2,748	9,686	1,015
iv. Development Revenue Receipts / Grants	12,419	11,269	2,944	6,649	4,871	3,588
v. Federal Government Loan / Public Debt	5,542	7,050	12,718	16,100	15,495	15,663
vi. Cash Balance Utilization / Improvement	2,540	5,361	2,891	4,422	-5,363	2,276
<b>Total ADP Resources (i to vi)</b>	<b>16,862</b>	<b>17,504</b>	<b>16,044</b>	<b>23,152</b>	<b>27,142</b>	<b>26,676</b>

Receipt/Expenditure	FY94	FY95	FY96	FY97	FY98	FY99
<b>1. Total Revenue Receipts (i+ii)</b>	<b>107,617</b>	<b>125,747</b>	<b>151,388</b>	<b>166,997</b>	<b>159,974</b>	<b>170,509</b>
i. Total Tax Revenue (a+b)	89,872	106,757	131,701	146,282	131,131	137,684
a. Provincial Tax Receipts	8,697	9,035	11,255	14,726	16,712	19,025
b. Federal Tax Assignments	81,175	97,721	120,446	131,556	114,419	118,659
ii. Non-tax Revenue	17,745	18,989	19,687	20,715	28,843	32,825
<b>2. Current Revenue Expenditures</b>	<b>98,275</b>	<b>115,813</b>	<b>140,763</b>	<b>150,905</b>	<b>159,377</b>	<b>167,669</b>
Revenue surplus (+)/ deficit (-)	9,342	9,934	10,625	16,094	597	2,840
<b>3. Total Development Expenditure</b>	<b>21,949</b>	<b>31,434</b>	<b>32,890</b>	<b>22,136</b>	<b>27,978</b>	<b>31,151</b>
i. Development Revenue Expenditure	8,078	10,835	11,730	7,660	9,585	11,143
ii. Development Capital Expenditure	13,871	20,994	21,627	14,476	18,968	17,331
iii. Operational Shortfall/Outside ADP	-	-395	-467	-	-575	2,677
<b>4. Development Expenditure Financed by</b>						
i. Revenue surplus (+) / deficit (-)	9,342	9,933	10,625	16,094	597	2,840
ii. Net Capital Receipts	-2,218	-3,616	-3,706	-4,831	-4,587	-3,305
iii. Net Public Account Receipts	3,084	3,842	1,840	-2,195	5,674	3,545
iv. Development Revenue Receipts / Grants	4,214	11,276	11,170	3,698	4,082	3,225
v. Federal Government Loan / Public Debt	18,185	12,862	8,565	5,956	18,057	22,086
vi. Cash Balance Utilization / Improvement	-3,858	-2,468	4,925	3,416	17	-516
vii. Adjustment outside ADP/ other sources	-6,800	-395	-529	-	4,138	3,277
<b>Total ADP Resources (i to vi)</b>	<b>21,949</b>	<b>31,434</b>	<b>32,890</b>	<b>22,138</b>	<b>27,978</b>	<b>31,152</b>

### 3.4 Consolidated Provincial Receipts and Expenditures<sup>1</sup>

(Millions Rupees)					
Receipt/Expenditure	FY00	FY01	FY02	FY03	FY04
<b>1. Total Revenue Receipts (i+ii)</b>	<b>210,290</b>	<b>227,399</b>	<b>234,257</b>	<b>279,219</b>	<b>304,394</b>
i. Total Tax Revenue (a+b)	162,617	188,524	195,720	217,368	242,513
a. Provincial Tax Revenue	19,460	20,686	21,607	23,329	30,365
b. Share in Federal Taxes	143,157	167,838	174,113	194,039	212,148
ii. Non-tax Revenue	47,673	38,875	38,537	61,851	61,881
<b>2. Current Expenditure</b>	<b>200,964</b>	<b>205,401</b>	<b>211,866</b>	<b>233,253</b>	<b>278,796</b>
<b>Revenue Surplus (+)/ Deficit (-)</b>	<b>9,325</b>	<b>21,998</b>	<b>22,391</b>	<b>45,966</b>	<b>25,598</b>
<b>3. Total Development Expenditure <sup>2</sup> (i+ii+iii)</b>	<b>32,018</b>	<b>36,900</b>	<b>39,794</b>	<b>53,286</b>	<b>81,802</b>
i. Development Revenue Expenditure	11,606	12,752	17,378	23,931	30,559
ii. Development Capital Expenditure	16,263	21,733	20,002	30,002	51,243
iii. Outside ADP/Operational shortfall	4,148	2,415	2,414	- 647	-
<b>4. Development Expenditure Financed by</b>					
i. Revenue surplus (+) / deficit (-)	9,325	21,998	22,391	45,966	25,598
ii. Net Capital Receipts	-9,469	-13,927	-23,196	- 19,854	-22,689
iii. Net Public Account Receipts	5,463	2,887	5,558	-135,809	29,138
iv. Development Revenue Receipts / Grants	6,437	5,579	22,758	6,134	12,761
v. Federal Government Loan / Public Debt	19,688	8,478	11,096	24,055	21,322
vi. Cash Balance Utilization / Improvement	-3,850	7,361	7,698	128,289	3,293
vii. Adjustment outside ADP/ other sources	4,424	4,524	-6,512	4,505	12,379
<b>Total ADP Resources (i to vii)</b>	<b>32,018</b>	<b>36,900</b>	<b>39,794</b>	<b>53,286</b>	<b>81,802</b>

### 3.4 Consolidated Provincial Receipts and Expenditures<sup>1</sup>

	(Millions Rupees)					
Receipt/Expenditure	FY05	FY06	FY07	FY08	FY09	FY10
<b>1. Total Revenue Receipts (i+ii)</b>	<b>358,200</b>	<b>435,909</b>	<b>542,456</b>	<b>619,514</b>	<b>723,072</b>	<b>855,179</b>
i. Total Tax Revenue (a+b)	284,000	339,502	382,007	443,233	528,208	630,680
a. Provincial Tax Revenue	32,800	40,589	48,956	50,915	61,312	63,530
b. Share in Federal Taxes	251,200	298,912	333,052	392,318	466,896	567,150
ii. Non-tax Revenue	74,200	96,407	160,449	176,381	194,964	224,500
<b>2. Current Expenditure</b>	<b>311,000</b>	<b>355,024</b>	<b>434,502</b>	<b>497,505</b>	<b>569,799</b>	<b>704,882</b>
<b>Revenue Surplus (+)/ Deficit (-)</b>	<b>47,200</b>	<b>80,885</b>	<b>107,954</b>	<b>122,009</b>	<b>153,273</b>	<b>150,298</b>
<b>3. Total Development Expenditure<sup>2</sup> (i+ii+iii)</b>	<b>123,380</b>	<b>198,050</b>	<b>236,469</b>	<b>257,012</b>	<b>254,828</b>	<b>303,064</b>
i. Development Revenue Expenditure	45,840	44,881	81,434	94113.032	92043	112347.46
ii. Development Capital Expenditure	77,540	120,169	155,035	162,899	168,085	190,715
iii. Outside ADP/Operational shortfall	-	33,000	-	-	-5,300	-
<b>4. Development Expenditure Financed by</b>						
i. Revenue surplus (+) / deficit (-)	47,200	87,735	107,954	122,136	49,353	174,648
ii. Net Capital Receipts	-10,900	8,385	-1,443	21,590	-14,804	9,682
iii. Net Public Account Receipts	13,950	31,672	43,725	20,596	59,159	7,842
iv. Development Revenue Receipts / Grants	19,140	19,971	27,811	28,788	14,295	31,323
v. Federal Government Loan / Public Debt	22,440	35,581	33,963	22,472	41,845	20,366
vi. Cash Balance Utilization / Improvement	8,550	29,427	22,005	44,293	58,142	-24,324
vii. Adjustment outside ADP/ other sources	22,940	-14,800	2,400	-2,700	9,000	4,495
<b>Total ADP Resources (i to vii)</b>	<b>123,320</b>	<b>197,970</b>	<b>236,415</b>	<b>257,175</b>	<b>216,991</b>	<b>224,032</b>

Source: Annual Budget Statements of the Provincial Governments

1. The data on provincial receipts and expenditure include transactions between the federal and provincial governments (e.g., grants/ foreign project assistance, interest paid etc). However net provincial data used in consolidated federal and provincial governments budget excludes inter-governmental transactions.

2. Including Foreign Project Assistance