

3.1 Federal Government Revenue Receipts

(Million Rupees)

Receipt	FY79	FY80	FY81	FY82	FY83	FY84
A. Revenue (1+2)	29,862	37,949	46,349	51,167	59,080	72,309
1. Tax Revenue	23,476	30,723	36,509	40,369	46,209	50,644
i. Direct Taxes	3,424	5,333	7,185	8,486	8,942	8,836
a. Income Tax	1,169	1,804	7,028	8,309	8,751	8,621
b. Corporation Tax	2,171	3,421				171
c. Wealth Tax	42	70	111	135	157	10
d. Gift Tax & Estate Duty	18	10	12	16	12	41,808
ii. Indirect Taxes	20,052	25,390	29,324	31,883	37,267	21,532
a. Customs Duties	10,124	12,572	14,276	15,074	18,510	15,652
b. Federal Excise Duties	6,917	9,701	10,413	11,740	12,911	4,624
c. Sales Tax	1,935	2,410	2,893	3,252	3,489	-
d. Surcharge	1,076	705	1,736	1,810	2,346	-
e. Stamp-non Judicial		2	6	7	11	
2. Non-Tax Revenue	6,386	7,226	9,840	10,798	12,871	21,665
i. Property & Enterprises	4,760	5,528	7,428	7,613	9,132	10,407
ii. Civil Administration	868	934	1,123	1,694	1,776	3,973
iii. Miscellaneous	758	764	1,289	1,491	1,963	7,285
B. Transfers to Provinces	4,136	6,050	8,628	9,232	9,979	11,301
1. Share in Divisible Taxes	3,823	5,504	7,919	8,459	9,138	10,266
2. Natural Gas	305	537	699	767	829	1,025
3. Gift Tax	8	9	10	6	12	10
Net Revenue Receipts (A-B)	25,726	31,899	37,721	41,935	49,101	61,008

Receipt	FY85	FY86	FY87	FY88	FY89
A. Revenue (1+2+3)	77,971	91,420	106,324	106,627	128,581
1. Total Taxes	52,665	59,568	65,702	75,983	91,020
i. Direct Taxes	9,312	9,782	10,568	11,839	13,920
a. Income Tax	9,071	9,591	10,354	11,526	13,407
b. Wealth Tax	180	130	156	197	327
c. Gift Tax & Estate Duty	12	-	-	-	-
ii. Indirect Taxes	43,353	49,786	55,134	64,144	77,100
a. Customs Duties	23,371	29,343	33,364	38,001	42,362
b. Federal Excise Duties	15,308	15,515	15,361	17,398	20,038
c. Sales Tax	4,674	4,928	6,409	8,745	14,700
2. Surcharges				12,974	14,496
i. Petroleum				9,899	10,523
ii. Natural Gas				3,075	3,973
3. Non-Tax Revenue	25,306	31,852	40,622	30,644	37,561
i. Property & Enterprises	12,329	14,618	18,782	19,525	24,786
ii. Civil Administration	4,568	3,808	4,575	4,731	4,648
iii. Miscellaneous	8,408	13,426	17,265	6,388	8,127
B. Transfers to Provinces	11,944	12,859	13,408	16,192	23,931
1. Share in Divisible Taxes	10,882	11,614	12,066	14,851	22,633
2. Natural Gas	1,050	1,245	1,342	1,341	1,298
3. Gift Tax	12	-	-	-	-
Net Revenue Receipts (A-B)	66,027	78,561	92,916	103,409	119,146

3.1 Federal Government Revenue Receipts

(Million Rupees)						
Receipt	FY90	FY91	FY92	FY93	FY94	FY95
A. Revenue (1+4)	153,785	158,049	216,586	242,619	273,239	321,323
1. Total Taxes and Surcharges (2+3)	114,004	124,311	156,604	170,977	199,073	247,209
2. Total Taxes	104,264	112,016	141,801	158,766	172,589	226,499
i. Direct Taxes	14,942	19,840	28,847	36,762	43,451	61,585
a. Taxes on Income	14,337	19,050	27,913	35,018	41,466	59,205
b. Wealth Tax	391	602	628	-	1,216	1,630
c. Workers Welfare Tax	214	188	306	1,744	349	750
d. Capital Value Tax					420	-
ii. Indirect Taxes	89,322	92,176	112,954	122,004	129,138	164,914
a. Customs	50,665	50,528	61,821	63,225	64,240	77,652
b. Central Excise	23,082	24,739	30,334	35,169	34,519	43,691
c. Sales Tax	15,575	16,909	20,799	23,610	30,379	43,571
3. Surcharges	9,740	12,295	14,803	12,211	26,484	20,710
i. Petroleum	4,899	9,052	7,512	3,837	17,200	12,490
ii. Natural Gas	4,841	3,243	7,291	8,374	9,284	8,220
4. Non-Tax Revenue	49,521	46,033	59,982	71,642	74,166	74,114
i. Property & Enterprises	32,223	26,957	37,363	35,767	41,867	38,428
ii. Civil Administration	5,928	4,755	1,884	12,787	6,440	16,780
iii. Miscellaneous	11,370	14,321	20,735	23,088	25,859	18,906
B. Transfers to Provinces	30,878	33,792	57,986	65,087	80,105	97,727
1. Taxes on Income			19,417	25,462	32,216	40,682
2. Sales Tax			16,340	18,224	24,396	32,680
3. Export Duty (Cotton)			1,546	380	331	-
4. Excise Duty & Royalty on Natural Gas	1,498	1,667	1,846	1,921	2,370	3,774
5. Excise Duty on Sugar			3,450	3,874	4,161	4,356
6. Excise Duty on Tobacco			6,840	6,462	6,764	6,887
7. Royalty on Crude Oil/Ex-gratia Grants			1,149	1,054	1,120	992
8. Surcharges			7,398	7,710	8,747	8,356
9. Share in Divisible Taxes	29,380	32,125	-	-	-	-
Net Revenue Receipts (A-B)	122,907	124,257	158,600	177,532	193,134	223,596

3.1 Federal Government Revenue Receipts

(Million Rupees)					
Receipt	FY96	FY97	FY98	FY99	FY00
A. Revenue (1+4)	370,509	384,263	433,636	464,372	519,403
1. Total Taxes and Surcharges (2+3)	292,912	309,427	343,519	386,847	388,282
2. Total Taxes	268,033	282,110	293,631	308,509	351,600
i. Direct Taxes	78,152	85,051	103,182	110,207	109,800
a. Taxes on Income	75,816	80,405	97,162	103,212	102,400
b. Wealth Tax	1,406	2,411	3,536	3,502	4,300
c. Workers Welfare Tax	400	750	1,018	2,169	2,600
d. Capital Value Tax	530	1,485	1,466	1,324	500
ii. Indirect Taxes	189,881	197,059	190,449	198,302	241,800
a. Customs	88,908	86,094	74,496	65,292	64,800
b. Central Excise	51,104	55,297	62,011	60,905	57,000
c. Sales Tax	49,869	55,668	53,942	72,105	120,000
3. Surcharges	24,879	27,317	49,888	78,338	36,682
i. Petroleum	15,127	22,476	43,524	66,395	26,500
ii. Natural Gas	9,752	4,842	6,364	11,943	10,182
4. Non-Tax Revenue	77,597	74,835	90,117	77,525	131,121
i. Property & Enterprises	43,317	50,038	48,830	50,077	74,277
ii. Civil Administration	16,110	15,276	23,440	11,132	33,760
iii. Miscellaneous	18,171	9,521	17,848	16,316	23,084
B. Transfers to Provinces	121,310	131,556	114,419	121,854	142,285
1. Taxes on Income	54,623	62,857	32,700	37,011	36,096
2. Sales Tax	38,023	42,560	18,771	25,882	42,750
3. Export Duty (Cotton)	-	-	-	-	-
4. Excise Duty & Royalty on Natural Gas	4,777	5,523	6,396	5,837	6,906
5. Excise Duty on Sugar	4,180	3,800	-	-	-
6. Excise Duty on Tobacco	9,120	9,945	-	-	-
7. Royalty on Crude Oil/Ex-gratia Grants	1,188	1,505	1,683	1,276	2,701
8. Surcharges	9,399	5,365	6,236	7,064	9,978
9. Custom Duties			26,466	21,838	23,085
10. Wealth Tax			1,022	1,409	1,532
11. Capital Value Tax			416	713	178
12. Federal Excise (Net of Gas)			20,728	20,825	19,059
Net Revenue Receipts (A-B)	249,200	252,707	319,217	342,518	377,118

3.1 Federal Government Revenue Receipts

(Million Rupees)

Receipt	FY01	FY02	FY03	FY04	FY05
A. Revenue (1+3+4)	535,091	619,069	701,576	760,983	875,306
1. Total Tax Revenue (2+3)	422,781	459,127	525,782	580,108	626,289
2. Tax Revenue - CBR (i+ii)	392,278	404,273	458,900	510,000	590,000
i. Direct Taxes	124,585	142,649	145,000	161,500	182,700
a. Taxes on Income	117,462	136,611	138,800	154,638	175,400
b. Wealth Tax	1,496	480	-	-	-
c. Workers Welfare Tax	4,989	4,957	5,600	6,262	5,000
d. Capital Value Tax	638	601	600	600	2,300
ii. Indirect Taxes:	267,693	261,624	313,900	348,500	407,300
a. Customs	65,047	47,817	69,600	86,600	113,900
b. Central Excise	49,081	47,189	46,500	43,500	54,400
c. Sales Tax	153,565	166,618	197,800	218,400	239,000
3. Tax Revenue (Other than CBR)	30,503	54,854	66,882	70,108	36,289
i. Petroleum	17,942	35,987	45,835	46,400	10,872
ii. Natural Gas	12,561	18,867	21,047	14,226	14,733
iii. Other	-	-	-	9,482	10,684
4. Non-Tax Revenue:	112,310	159,942	175,794	180,875	249,017
i. Property & Enterprises	67,625	83,684	82,512	101,361	136,593
ii. Civil Administration	23,165	48,411	65,961	45,312	73,963
iii. Miscellaneous	21,520	27,847	27,321	34,202	38,461
B. Transfers To Provinces	163,131	171,469	192,819	211,412	245,296
1. Taxes on Income	43,161	48,241	48,927	54,510	61,829
2. Sales Tax	55,551	56,397	65,158	76,914	84,111
3. Excise Duty & Royalty on Natural Gas	8,762	9,467	12,667	14,651	17,743
4. Royalty on Crude Oil	3,154	3,028	4,060	3,883	5,476
5. Surcharges on Gas	13,410	17,070	14,973	13,941	14,439
6. Custom Duties	22,648	17,629	24,795	30,851	40,577
7. Wealth Tax	-	90	-	-	-
8. Capital Value Tax	-	82	214	214	819
9. Federal Excise (Net of Gas)	16,445	15,050	15,034	13,997	17,460
10. G.S.T (Provincial)	-	1,890	2,646	2,450	2,842
11. G.S.T (CE Mode)	-	2,523	4,346	-	-
Revenue Receipts (Net) (A-B)	371,960	447,599	508,757	549,571	630,010

Source: Annual Budget Statement, Government of Pakistan

3.2 Federal Government Expenditures

(Million Rupees)

Expenditure	FY79	FY80	FY81	FY82	FY83
A. Revenue (1+2)	29,852	34,844	39,216	43,104	56,185
1. Current	25,233	29,388	31,861	37,887	51,358
i. General Administration	1,440	1,634	1,802	2,062	2,444
ii. Defence	10,168	12,655	15,300	18,631	24,566
iii. Law & Order	836	806	932	1,086	1,286
iv. Community Services	612	755	744	837	955
v. Social Services	607	1,124	1,350	1,496	1,804
vi. Economic Services	1,343	975	1,053	1,181	2,172
vii. Subsidies	3,032	2,660	1,425	1,309	1,727
viii. Debt Servicing, Investible Funds and Grants	7,195	8,769	9,239	11,270	16,398
ix. Unallocable		10	16	15	6
2. Development	4,619	5,456	7,355	5,217	4,827
B. Capital Disbursements (1+2)	19,293	23,744	21,882	26,980	32,924
1. Current Expenditure	4,135	8,920	6,987	8,622	11,546
2. Development Expenditure	15,158	14,824	14,895	18,358	21,378
Total Expenditure (A+B)	49,145	58,588	61,098	70,084	89,109

Expenditure	FY84	FY85	FY86	FY87	FY88
A. Revenue (1+2)	68,947	82,533	96,600	123,614	147,540
1. Current	64,331	77,246	87,742	109,973	126,457
i. General Administration	3,976	4,122	4,633	7,133	5,097
ii. Defence	26,797	31,866	35,606	41,335	47,015
iii. Law & Order	1,523	1,636	1,792	2,125	2,458
iv. Community Services	1,277	1,346	1,512	1,857	2,075
v. Social Services	2,300	2,345	2,983	4,122	4,898
vi. Economic Services	1,474	1,870	1,166	2,844	2,009
vii. Subsidies	3,443	3,791	3,676	3,103	4,332
viii. Debt Servicing, Investible Funds and Grants	23,535	30,263	36,368	47,448	57,069
ix. Unallocable	6	6	6	6	1,504
2. Development	4,616	5,287	8,858	13,641	21,083
B. Capital Disbursements (1+2)	34,886	37,299	49,253	36,175	51,147
1. Current Expenditure	14,093	11,891	18,015	10,669	25,350
2. Development Expenditure	20,793	25,408	31,238	25,506	25,797
Total Expenditures (A+B)	103,833	119,832	145,853	159,789	198,687

3.2 Federal Government Expenditures

(Million Rupees)					
Expenditure	FY89	FY90	FY91	FY92	FY93
A. Revenue (1+2)	167,093	165,240	189,277	212,231	248,536
1. Current	141,563	148,874	177,784	197,044	234,405
i. General Administration	7,284	6,543	7,614	10,291	11,019
ii. Defence	51,053	58,708	64,623	75,751	87,461
iii. Law & Order	2,866	3,385	3,532	4,476	4,680
iv. Community Services	2,240	2,533	2,437	2,721	3,529
v. Social Services	5,544	5,101	5,714	6,044	7,628
vi. Economic Services	2,390	1,010	5,983	1,832	4,284
vii. Subsidies	11,160	7,092	8,194	6,438	5,911
viii. Debt Servicing ,Investible Funds and Grants	58,282	64,496	62,829	78,841	96,970
ix. Grants to Provinces			13,176	7,936	9,236
x. Unallocable	744	6	3,682	2,714	3,687
2. Development	25,530	16,366	11,493	15,187	14,131
B. Capital Disbursements (1+2)	47,573	57,179	70,861	114,397	86,139
1. Current Expenditure	17,830	19,839	20,727	45,002	17,890
2. Development Expenditure	29,743	37,340	50,134	69,395	68,249
Total Expenditures (A+B)	214,666	222,419	260,138	326,628	334,675

3.2 Federal Government Expenditures

(Million Rupees)							
Expenditure	FY94	FY95	FY96	FY97	FY 98	FY 99	FY00
A. Revenue (1+2)	268,025	315,716	382,674	414,454	466,501	529,025	585,122
1. Current	255,862	293,085	356,242	397,104	450,601	515,372	565,430
i. Debt Servicing	114,382	128,058	165,917	203,061	247,669	290,691	313,668
ii. Defence	91,776	104,512	119,658	127,441	131,353	143,471	143,377
iii. General Administration	16,052	17,008	18,892	20,677	19,327	18,501	19,499
iv. Grants and Subventions	7,278	11,700	12,534	9,568	15,382	9,607	10,348
v. Social Services	7,452	8,925	9,064	9,003	8,891	8,149	9,130
vi. Law and Order	5,364	7,092	7,217	7,169	8,018	5,688	6,314
vii. Community Services	4,280	5,023	4,971	4,923	5,884	9,533	14,427
viii. Subsidies	3,978	4,762	7,982	6,843	6,375	4,961	2,583
ix. Economic Services	1,842	1,967	2,764	2,038	2,880	16,324	40,981
x. Unallocable	3,458	4,038	7,243	6,381	4,824	8,447	5,103
2. Development	12,163	22,631	26,432	17,350	15,900	13,654	19,692
B. Capital Disbursements (1+2)	96,296	106,047	124,201	135,380	125,902	156,984	151,740
1. Current	20,062	33,193	48,025	59,310	39,179	59,312	62,858
i. Economic Services	3	3	-	-	8	-	1
ii. Debt Servicing, Investible							
Funds and Grants (a+b+c+d)	20,059	33,190	48,025	59,310	39,171	59,312	62,857
a. Debt Servicing	15,311	23,543	31,399	48,520	24,634	45,549	18,836
Repayment of Short Term Credits	15,311	23,267	31,399	48,520	24,634	45,549	18,836
Repayment of Domestic Debt	-	276	-	-	-	-	-
b. Government Investment	446	1,201	3,455	1,160	591	3,493	39,808
c. Loans and Advances	4,302	8,446	13,171	9,630	2,022	12,014	4,193
d. Unallocable	-	-	-	1	11,924	-1,744	20
2. Development	76,234	72,854	76,176	76,070	86,723	97,672	88,882
i. Law and Order	1	-	-	-	-	-	-
ii. Community Services	4,267	6,485	7,077	5,816	3,412	4,457	3,201
iii. Economic Services	497	701	1,940	818	1,311	628	932
iv. Debt Servicing, Investible Funds and Grants	71,469	65,668	67,159	69,437	82,000	92,587	84,749
Total Expenditures (A+B)	364,321	421,763	506,875	549,834	592,403	686,009	736,861

3.2 Federal Government Expenditures

(Millions Rupees)

Expenditure	FY01	FY02	FY03	FY04	FY05
A. Revenue (1+2)	612,680	694,453	709,182	773,165	866,771
1. Current	593,604	650,357	673,312	714,019	784,680
i. General Public Service	-	-	-	448,430	468,974
ii. Defence Affairs and Services	131,128	149,254	160,139	180,537	216,258
iii. Public Order and Safety Affairs	-	-	-	14,048	17,546
iv. Economic Affairs	-	-	-	54,758	62,172
v. Environment Protection	-	-	-	132	136
vi. Housing and Community	-	-	-	926	866
vii. Health Services	-	-	-	2,809	3,280
viii. Recreation, Culture and Religion	-	-	-	2,003	2,245
ix. Education Affairs and Services	-	-	-	9,640	12,340
x. Social Protection	-	-	-	737	863
xi. Debt Servicing	312,721	318,749	257,434	317,723 ²	274,717 ²
xii. General Administration	50,779	54,069	55,141	-	-
xiii. Grants and Subventions	36,940	66,721	55,594	-	-
xiv. Social Services	9,938	13,226	13,625	-	-
xv. Law and Order	10,058	10,780	11,651	-	-
xvi. Community Services	6,495	7,869	8,138	-	-
xvii. Subsidies	20,404	25,488	49,780	-	-
xviii. Economic Services	5,938	3,913	4,076	-	-
xix. Unallocable	9,204	288	57,734	-	-
2. Development	19,076	44,096	35,870	59,146	82,091
B. Capital Disbursements (1+2)	95,376	254,282	151,999	125,348	119,672
1. Current	30,849	193,002	84,907	64,964	52,739
i. Economic Affairs	-	-	1	12	22
ii. Public Service	30,849	193,002	84,907	64,952	52,716
a. Repayment of Short Term	12,885	96,771	17,798	17,759	1,466
b. Government Investment	335	86,723	32,745	40,775	44,021
c. Loans and Advances	17,049	9,581	34,345	6,418	7,229
d. Unallocable	579	-73	20	-	-
2. Development	64,527	61,280	67,091	60,384	66,933
i. Public Service	3,054	806	1,125	610	4,191
ii. Economic Affairs	644	725	3,878	4,287	5,321
iii. Transfers	60,829	59,749	56,575	55,487	57,420
iv. Block Allocation for Late NIS	-	-	5,512	-	-
C. Estimated Operational Shortfall/ Other Adjustments in PSDP	-	-	-	-	14,563
Total Expenditure (A+B+C)	708,057	948,735	861,181	898,513	1,001,006

Source: Annual Budget Statement, Government of Pakistan

1. 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.

2. Included in General Public Service under current expenditure on revenue account.

3.3 Financing of Federal Government Expenditures

(Million Rupees)

Resources	FY79	FY80	FY81	FY82	FY83	FY84
A. Revenue Receipts (Net)	25,726	31,899	37,721	41,935	49,101	61,008
B. Capital Receipts	23,408	22,235	21,021	22,633	33,884	34,961
1. Internal Resources (i+ii)	13,455	9,483	9,881	11,485	19,542	21,532
i. Federal Consolidated Account	9,961	3,306	4,944	3,883	8,008	6,973
a. Permanent Debt (net)	989	310	848	3,738	9,641	40,398
b. Floating Debt (net)	8,337	1,547	2,569	-1,492	-3,627	-35,834
c. Recoveries of Investments	13	10	-16	4	4	210
d. State Trading (net)	36	494	-	-	-	-
e. Recoveries of Loans & Advances	586	945	1,543	1,633	1,990	2,199
ii. Public Account	3,494	6,177	4,937	7,602	11,534	14,559
a. Unfunded Debt (net)	1,179	1,350	2,032	3,527	7,829	8,499
b. Deposits Interest Bearing	831	1,236	1,349	1,683	1,162	2,249
c. Advances Interest Bearing	15	-12	-	-	-	-
d. Deposits Non-interest Bearing	1,550	3,679	2,022	2,860	3,379	4,384
e. Advances Non-interest Bearing	-81	-76	-180	-160	-427	-342
f. Accounts-All Types	-	-	-286	-308	-409	-231
2. External Resources (i+ii)	9,953	12,752	11,140	11,148	14,342	13,429
i. Plan Resources	8,902	12,079	11,140	11,148	14,342	13,429
a. Project Aid	3,680	3,391	3,368	3,571	4,505	4,506
b. Commodity Aid	2,105	1,606	1,189	1,862	3,803	2,022
c. Food Aid	500	211	650	927	996	2,378
d. Other Aid	2,596	6,839	5,933	4,788	5,038	4,523
e. Rupee Grants	21	32	-	-	-	-
ii. Non-plan Resources	1,051	673	-	-	-	-
C. Use of Cash Balances	11	4,455	2,355	5,516	6,124	7,866
Total Resources (A+B+C)	49,145	58,589	61,097	70,084	89,109	103,835

Resources	FY85	FY86	FY87	FY88	FY89	FY90
A. Revenue Receipts (Net)	66,027	78,561	92,916	103,409	119,146	132,647
B. Capital Receipts	35,068	61,195	55,961	81,339	92,349	86,239
1. Internal Resources (i+ii)	21,279	42,113	35,750	51,943	48,015	43,152
i. Federal Consolidated Account	3,491	23,093	16,743	29,055	29,948	26,514
a. Permanent Debt (net)	954	20,307	10,381	15,337	15,037	20,835
b. Floating Debt (net)	-105	75	3,393	-450	9,823	-962
c. Recoveries of Investments	2	-	-	-	-	-
d. Recoveries of Loans & Advances	2,640	2,711	2,969	14,168	5,088	6,641
ii. Public Account	17,788	19,020	19,007	22,888	18,067	16,638
a. Deferred Liabilities	-	-	17,440	23,516	19,887	16,668
b. Unfunded Debt (net)	10,785	14,297	-	-	-	-
c. Deposits Interest Bearing	2,112	2,959	1,891	87	115	797
d. Deposits Non-Interest Bearing	5,524	2,392	2,850	968	65	1,173
e. Advances Non-Interest Bearing	-355	-350	-	-	-	-
f. Accounts-All Types	-278	-278	-3,174	-1,683	-2,000	-2,000
2. External Resources (i+ii)	13,789	19,082	20,211	29,396	44,334	43,087
i. Plan Resources	13,789	19,082	20,211	26,771	40,615	39,116
a. Project Aid	6,968	10,222	12,240	15,013	15,204	19,914
b. Commodity Aid	1,912	1,488	3,499	3,773	10,315	8,275
c. Food Aid	1,196	3,926	966	3,771	10,392	6,158
d. Other Aid	3,713	3,424	3,488	4,202	4,697	4,762
e. Rupee Grants	-	22	18	12	7	7
ii. Non-Plan Resources	-	-	-	2,625	3,719	3,971
C. Use of Cash Balances	18,735	6,098	10,915	13,941	3,170	3,534
Total Resources (A+B+C)	119,830	145,854	159,792	198,689	214,665	222,420

3.3 Financing of Federal Government Expenditures

(Million Rupees)

Resources	FY91	FY92	FY93
A. Revenue Receipts (Net)	136,552	158,600	177,532
B. Capital Receipts	80,219	95,229	93,924
1. Internal Resources (i+ii)	31,882	34,893	35,715
i. Federal Consolidated Account	27,995	30,323	28,479
a. Permanent Debt(net)	80,506	20,626	20,689
b. Floating Debt(net)	-59,947	-5,599	-
c. Recoveries of Loans & Advances	7,436	15,296	7,790
ii. Public Account	3,887	4,570	7,236
a. Deferred Liabilities	4,468	1,692	4,412
b. Deposits Interest Bearing	161	598	843
c. Deposits Non-Interest Bearing	1,258	2,280	2,856
d. Accounts-All Types	-2,000	-	-875
2. External Resources (i+ii)	48,337	60,336	58,209
i. Plan Resources	44,085	54,209	50,359
a. Project Aid	24,404	33,363	28,591
b. Commodity Aid	11,235	7,857	5,819
c. Food Aid	3,033	7,050	7,991
d. Other Aid	5,409	5,939	7,958
e. Rupee Grants	4	-	-
ii. Non-Plan Resources	4,252	6,127	7,850
C. Use of Cash Balances	43,368	72,261	63,219
Total Resources (A+B+C)	260,139	326,090	334,675

Resources	FY94	FY95	FY96	FY97	FY98	FY99
1. Revenue Receipts (Net)	193,133	223,596	249,200	252,707	319,217	342,518
2. Internal Resources (i+ii)	63,198	64,580	77,009	72,137	93,019	172,543
i. Capital Receipts	37,360	29,073	33,391	12,907	14,176	41,189
a. Public Debt (Net)	28,825	17,574	19,289	3,086	-359	24,029
b. Recoveries of Loans & Advances	8,535	11,499	14,102	9,821	14,535	17,160
ii. Public Account	25,838	35,507	43,618	59,230	78,843	131,354
a. Deferred Liabilities	24,732	34,160	42,658	59,813	76,920	135,665
b. Deposits & Reserves (Interest Bearing)	-393	-344	-331	-807	-	-
c. Deposits & Reserves (Non-interest Bearing)	1,499	1,691	1,291	225	1,923	-4,311
3. External Resources (i+ii+iii)	83,806	102,480	116,393	146,601	131,701	236,824
i. Plan Resources	67,344	84,780	97,878	125,153	113,338	127,040
a. Project Aid	31,145	43,267	40,970	42,095	45,016	47,123
b. Commodity Aid	7,789	4,061	685	1,269	5,094	27,333
c. Food Aid	6,768	7,537	12,851	16,437	25,334	12,615
d. Other Aid	21,642	29,917	43,372	65,352	37,894	39,969
ii. Debt Rescheduling	-	-	-	-	-	93,360
iii. Non-Plan Resources	14,462	17,700	18,515	21,448	18,363	16,424
4. Financing from Privatization Fund	2,000	5,000	12,000	-	-	-
5. Total Receipts (1+2+3+4)	342,137	395,656	454,602	471,445	543,937	751,885
6. Use of Cash Balances	9,676	6,130	52,273	5,930	-	7,935
7. Credit from Banking System	12,508	19,976	-	72,458	48,466	-73,811
Total Resources (5+6+7)	364,321	421,761	506,875	549,834	592,403	686,009

3.3 Financing of Federal Government Expenditures

(Million Rupees)

Resources	FY00	FY01	FY02	FY03	FY04	FY05
1. Revenue Receipts (Net)	377,118	371,960	447,599	508,757	549,571	630,011
2. Internal Resources (i+ii)	125,349	135,029	163,429	189,855	104,752	76,405
i. Capital Receipts	30,854	93,282	68,002	100,763	116,127	79,838
a. Public Debt (Net)	-8,715	50,868	-819	9,653	84,403	16,767
b. Recoveries of Loans & Advances	39,570	42,414	68,821	33,829	31,724	60,071
c. Recoveries of Investment from KESC	-	-	-	57,281	-	3,000
ii. Public Account	94,495	41,747	95,427	89,092	-11,375	-3,433
a. Deferred Liabilities	95,539	39,105	84,983	84,813	-15,745	-14,088
b. Deposits & Reserves	-1,044	2,642	10,444	4,279	4,370	10,655
3. External Resources (i+ii+iii+iv)	191,302	209,278	291,129	169,009	144,820	197,640
i. Loans	104,055	123,549	134,338	102,878	110,337	179,078
a. Project Aid	46,935	39,366	29,662	40,219	38,119	40,845
b. Commodity Aid	6,519	39,646	54,183	45,478	31,366	78,583
c. Food Aid	9,963	-	-	585	-	-
d. Other Aid	40,639	44,537	50,493	16,596	12,002	59,650
IDB	-	19,349	20,214	10,746	6,232	17,895
Commercial	-	25,188	30,279	5,850	5,770	5,965
Sukuk Bonds	-	-	-	-	-	35,790
ii. Grants	-	46,779	91,136	57,450	34,483	18,562
a. Project Aid	-	6,237	5,592	4,712	4,814	5,695
b. Commodity Aid	-	-	45,569	13,718	11,667	12,867
c. Food Aid	-	-	1,880	-	577	-
d. Saudi Oil Facility	-	40,542	33,183	39,020	17,425	-
e. Refund of F-16	-	-	4,912	-	4,814	-
iii. Debt Rescheduling	72,953	34,445	65,655	8,681	-	-
iv. Non-plan Resources	14,295	4,505	-	-	-	-
4. Total Receipts (1+2+3)	693,770	716,267	902,157	867,620	799,143	904,056
5. Change in Provincial Cash Balance	14,763	24,748	25,770	16,576	14,331	6,167
6. Privatization Proceeds	-	-	8,352	9,971	11,000	10,000
7. Credit From Banking System	28,329	-32,957	12,455	-32,986	74,038	80,783
Total Resources (4+5+6+7)	736,862	708,057	948,735	861,181	898,512	1,001,006

Source: Annual Budget Statement, Government of Pakistan

3.4 Consolidated Provincial Receipts and Expenditures¹

(Million Rupees)

Receipt/Expenditure	FY79	FY80	FY81	FY82	FY83
Total Receipts (i+ii)	10,045	11,922	16,211	16,634	18,491
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
2. Total Revenue Expenditures (i+ii)	10,150	11,940	13,860	16,659	19,796
i. Development Expenditure	1,357	1,385	1,574	1,965	2,368
ii. Current Expenditure	8,793	10,555	12,286	14,693	17,248
Surplus (+)/ Deficit (-)	-104	-18	2,349	-25	-1,305
3. Total Capital Disbursement (i+ii)	3,034	3,094	3,499	4,140	5,091
i. Development Expenditure	2,976	3,030	3,440	4,086	5,022
ii. Current Expenditure	58	64	58	56	69
Total Requirement of Finance					
3+ Surplus (+)/ Deficit (-)	3,138	3,112	1,149	4,167	6,396
Financed by					
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
4. Total Financing (i+ii+iii+iv)	3,138	3,112	1,149	4,167	6,396

Receipt/Expenditure	FY84	FY85	FY86	FY87
Total Receipts (i+ii)	22,233	26,577	34,865	43,585
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
2. Total Revenue Expenditures (i+ii)	24,066	28,366	36,543	44,579
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
3. Total Capital Disbursement (A+B)	5,448	5,936	7,042	9,599
i. Development Expenditure	5,373	5,842	6,974	9,529
ii. Current Expenditure	75	94	68	70
Total Requirement of Finance				
3+ Surplus (+)/ Deficit (-)	7,281	7,725	8,719	10,593
Financed by				
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
4. Total Financing (i+ii+iii+iv)	7,281	7,725	8,719	10,593

3.4 Consolidated Provincial Receipts and Expenditures¹

(Million Rupees)

Receipt/Expenditure	FY88	FY89	FY90	FY91	FY92	FY93
1. Total Revenue Receipts (i+ii)	43,104	44,990	48,691	56,988	80,132	83,741
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
2. Current Revenue Expenditures	457,733	47,494	52,027	63,069	75,739	78,793
Revenue surplus (+)/ deficit (-)	-2,669	-2,503	-3,336	-6,081	4,393	4,947
3. Total Development Expenditure	16,862	17,504	16,044	23,152	27,142	26,677
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
Less: Operational Shortfall/Outside ADP	-	-	-659	-	-	-
Development Expenditure Financed by						
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
4. Total ADP Resources (i to vi)	16,862	17,504	16,044	23,152	27,142	26,676

Receipt/Expenditure	FY94	FY95	FY96	FY97	FY98	FY99
1. Total Revenue Receipts (i+ii)	107,617	125,747	151,388	166,997	159,974	170,509
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
2. Current Revenue Expenditures	98,275	115,813	140,763	150,905	159,377	167,669
Revenue surplus (+)/ deficit (-)	9,342	9,934	10,625	16,094	597	2,840
3. Total Development Expenditure	21,949	31,434	32,890	22,136	27,978	31,151
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
Less: Operational Shortfall/Outside ADP	-	-395	-467	-	-575	2,677
Development Expenditure Financed by						
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
4. Total ADP Resources (i to vi)	21,949	31,434	32,890	22,138	27,978	31,152

3.4 Consolidated Provincial Receipts and Expenditures¹

(Millions Rupees)						
Receipt/Expenditure	FY00	FY01	FY02	FY03	FY04	FY05
1. Total Revenue Receipts (i+ii)	210,290	227,399	234,257	279,219	304,394	358,196
i. Total Tax Revenue (a+b)	162,617	188,524	195,720	217,368	242,513	284,046
a. Provincial Tax Revenue	19,460	20,686	21,607	23,329	30,365	32,828
b. Share in Federal Taxes	143,157	167,838	174,113	194,039	212,148	251,218
ii. Non-tax Revenue	47,673	38,875	38,537	61,851	61,881	74,150
2. Current Expenditure	200,694	205,401	211,866	233,253	278,796	310,934
Revenue Surplus (+)/ Deficit (-)	9,325	21,998	22,391	45,966	25,598	47,262
3. Total Development Expenditure ² (i+ii+iii)	32,018	36,900	39,794	53,286	81,802	123,352
i. Development Revenue Expenditure	11,606	12,752	17,378	23,931	30,559	46,012
ii. Development Capital Expenditure	16,263	21,733	20,002	30,002	51,243	77,483
iii. Outside ADP/Operational shortfall	4,148	2,415	2,414	- 647	-	-143
Development Expenditure Financed by						
i. Revenue surplus (+) / deficit (-)	9,325	21,998	22,391	45,966	25,598	47,262
ii. Net Capital Receipts	-9,469	-13,927	-23,196	- 19,854	-22,689	-10,868
iii. Net Public Account Receipts	5,463	2,887	5,558	-135,809	29,138	13,977
iv. Development Revenue Receipts / Grants	6,437	5,579	22,758	6,134	12,761	19,083
v. Federal Government Loan / Public Debt	19,688	8,478	11,096	24,055	21,322	22,403
vi. Cash Balance Utilization / Improvement	-3,850	7,361	7,698	128,289	3,293	8,605
vii. Adjustment outside ADP/ other sources	4,424	4,524	-6,512	4,505	12,379	22,890
4. Total ADP Resources (i to vii)	32,018	36,900	39,794	53,286	81,802	123,352

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

3.5 Provincial Receipts and Expenditures Punjab

(Million Rupees)

Receipt/Expenditure	FY82	FY83	FY84	FY85	FY86	FY87
1. Total Receipts (i+ii)	8,565	9,075	11,032	13,345	18,025	21,253
i. Revenue Receipts (a+b+c)	7,956	8,742	10,950	13,224	16,904	20,412
a. Provincial Tax Receipts	1,389	1,484	1,663	1,844	1,947	2,314
b. Non-Tax Receipts	1,470	1,752	3,336	5,072	7,935	11,103
c. Federal Tax Assignments	5,097	5,506	5,951	6,308	7,022	6,995
ii. Development Revenue Receipts	609	333	82	121	1,121	841
2. Total Revenue Expenditures (i+ii)	8,573	10,265	12,427	14,668	19,499	23,252
i. Development Expenditures	1,173	1,458	1,458	1,397	2,698	3,274
ii. Current Expenditures	7,400	8,807	10,969	13,270	16,801	19,978
Surplus (+)/ Deficit (-)	-8	-	-1,395	-1,323	-1,473	-1,999
3. Total Capital Disbursement (i+ii)	2,155	2,526	2,743	2,694	3,149	4,227
i. Development Expenditure	2,099	2,444	2,668	2,600	3,081	4,157
ii. Current Expenditure	56	82	75	94	68	70
Total Requirement of Finance						
3+ Surplus (+)/ Deficit (-)	2,163	3,716	4,138	4,017	4,622	6,226
Financed by						
i. Net Capital Receipts	13	-2	-91	-176	-250	-575
ii. Net Public Account	176	148	186	317	315	211
iii. Federal Government Loan	1,789	3,133	3,523	3,764	4,311	5,941
vi. Cash Balance Utilization	185	437	520	112	346	649
Total Financing (i+ii+iii+iv)	2,163	3,716	4,138	4,017	4,622	6,226
<hr/>						
Receipt/Expenditure	FY88	FY89	FY90	FY91	FY92	FY93
1. Total Revenue Receipts (i+ii)	22,942	23,848	25,568	29,407	38,793	43,023
i. Total Tax Revenue (a+b)	11,113	16,064	20,201	23,323	34,044	37,242
a. Provincial Tax Receipts	2,504	2,944	3,169	4,650	5,323	4,744
b. Federal Tax Assignments	8,609	13,120	17,032	18,673	28,721	32,498
ii. Non-tax Revenue	11,829	7,784	4,367	6,084	4,749	5,781
2. Current Revenue Expenditures	23,597	24,325	25,237	31,376	37,053	43,039
Revenue surplus (+)/ deficit (-)	-655	-476	-668	-1,969	1,740	-16
3. Total Development Expenditure	8,759	6,472	7,336	10,358	11,371	11,673
i. Development Revenue Expenditure	3,923	2,937	3,196	5,998	6,302	6,141
ii. Development Capital Expenditure	4,836	3,535	4,140	4,360	5,069	5,532
Less: Operational Shortfall/Outside ADP	-	-	-	..	-	-
Development Expenditure Financed by						
i. Revenue surplus (+) / deficit (-)	-655	-476	-668	-1,969	1,740	-16
ii. Net Capital Receipts	-629	-576	-960	-506	-340	-679
iii. Net Public Account Receipts	456	675	731	757	731	888
vi. Development Revenue Receipts / Grants	5,466	3,825	675	2,743	1,687	1,960
v. Federal Government Loan / Public Debt	2,967	2,647	6,601	7,615	7,951	7,327
vi. Cash Balance Utilization / Improvement	1,154	377	957	1,719	-399	2,193
4. Total ADP Resources (i to vi)	8,759	6,472	7,336	10,358	11,370	11,673

3.5 Provincial Receipts and Expenditures Punjab

(Million Rupees)

Receipt/Expenditure	FY94	FY95	FY96	FY97	FY98	FY99
1. Total Revenue Receipts (i+ii)	53,173	60,505	75,077	85,046	77,277	83,231
i. Total Tax Revenue (a+b)	47,085	55,732	69,496	79,088	70,050	75,999
a. Provincial Tax Receipts	5,711	5,397	6,400	7,603	10,359	12,150
b. Federal Tax Assignments	41,374	50,335	63,096	70,485	59,691	63,849
ii. Non-Tax Revenue	6,089	4,773	5,581	5,958	7,227	7,232
2. Current Revenue Expenditures	49,092	56,245	70,011	75,502	78,274	82,854
Revenue surplus (+)/ deficit (-)	4,081	4,260	5,066	9,544	-997	377
3. Total Development Expenditure	7,793	12,559	13,788	10,682	14,613	14,946
i. Development Revenue Expenditure	3,486	5,700	7,414	5,000	7,822	7,854
ii. Development Capital Expenditure	4,307	7,254	6,851	5,682	7,366	7,677
Less: Operational Shortfall/Outside ADP	-	-395	-476	-	-575	-585
Development Expenditure Financed by						
i. Revenue surplus (+) / deficit (-)	4,081	4,260	5,066	9,544	-997	377
ii. Net Capital Receipts	-997	-1,553	-1,995	-2,240	-1,256	-377
iii. Net Public Account Receipts	1,502	6	7	7	9	10
vi. Development Revenue Receipts / Grants	988	3,381	3,856	1,014	861	1,164
v. Federal Government Loan / Public Debt	9,019	6,588	4,141	2,357	11,874	13,271
vi. Cash Balance Utilization / Improvement	-	271	3,242	-	-	-
vii. Adjustment outside ADP/ other sources	-6,800	-395	-529	-	4,122	501
4. Total ADP Resources (i to vii)	7,793	12,559	13,788	10,682	14,613	14,946

Receipt/Expenditure	FY00	FY01	FY02	FY03	FY04	FY05
1. Total Revenue Receipts (i+ii)	98,573	109,356	112,286	129,336	155,561	181,304
i. Total Tax Revenue (a+b)	85,500	96,895	99,550	108,720	123,939	143,719
a. Provincial Tax Receipts	12,084	11,322	11,641	12,568	18,188	19,149
b. Federal Tax Assignments	73,416	85,573	87,909	96,153	105,751	124,570
ii. Non-Tax Revenue	13,073	12,461	12,736	20,616	31,622	37,585
2. Current Revenue Expenditures	95,475	98,601	101,526	115,022	130,918	136,376
Revenue surplus (+)/ deficit (-)	3,098	10,755	10,760	14,314	24,643	44,928
3. Total Development Expenditure	15,427	17,002	16,928	24,147	39,446	62,849
i. Development Revenue Expenditure	8,799	8,093	11,640	18,632	25,801	38,970
ii. Development Capital Expenditure	6,628	8,909	5,288	6,162	13,645	24,022
Less: Operational Shortfall/Outside ADP	-	-	-	-647	-	-143
Development Expenditure Financed by						
i. Revenue surplus (+) / deficit (-)	3,098	10,755	10,760	14,314	24,643	44,928
ii. Net Capital Receipts	-3,107	-2,021	-4,033	1,613	-5,732	1,466
iii. Net Public Account Receipts	9	10	34	100	4,182	1,252
vi. Development Revenue Receipts / Grants	3,130	2,554	9,920	1,885	4,854	5,157
v. Federal Government Loan / Public Debt	12,298	5,704	6,557	6,235	8,300	8,740
vi. Cash Balance Utilization / Improvement	-	-	-	-	3,199	1,306
vii. Adjustment outside ADP/ other sources	-	-	-6,310	-	-	-
4. Total ADP Resources (i to vii)	15,427	17,002	16,928	24,147	39,446	62,849

Source: 1. Annual Budget Statements of the Provincial Governments

2. Ministry of Finance, Government of Pakistan

3.5 Provincial Receipts and Expenditure Sindh

(Million Rupees)

Receipt/Expenditure	FY82	FY83	FY84	FY85	FY86	FY87
1. Total Receipts (i+ii)	3,765	4,503	5,364	6,283	8,168	11,355
i. Revenue Receipts (a+b+c)	3,410	4,213	5,089	5,983	7,490	8,481
a. Provincial Tax Receipts	772	888	997	1,042	1,095	1,088
b. Non-tax Receipts	627	1,089	1,521	2,231	3,516	4,362
c. Federal Tax Assignments	2,173	2,236	2,571	2,709	2,879	3,032
ii. Development Revenue Receipts	355	290	275	300	678	2,874
2. Total Revenue Expenditures (i+ii)	3,769	4,421	5,340	6,238	7,651	10,129
i. Development Expenditures	338	343	390	331	464	1,068
ii. Current Expenditures	3,431	4,078	4,950	5,907	7,187	9,061
Surplus (+)/ Deficit (-)	-4	82	24	45	517	1,226
3. Total Capital Disbursement (i+ii)	956	1,170	1,235	1,437	1,752	2,783
i. Development Expenditure	956	1,183	1,235	1,437	1,752	2,783
ii. Current Expenditure	-	-13	-	-	-	-
Total Requirement of Finance						
3+ Surplus (+)/ Deficit (-)	959	1,087	1,211	1,392	1,235	1,557
Financed by						
i. Net Capital Receipts	-96	-37	215	-1,015	-174	701
ii. Net Public Account	43	-194	-74	1,045	577	1,413
iii. Federal Government Loan	965	823	1,082	1,467	1,701	1,427
iv. Cash Balance Utilization	48	495	-12	-105	869	-1,984
4. Total Financing (i+ii+iii+iv)	959	1,087	1,211	1,392	1,235	1,557

Receipts/Expenditures	FY88	FY89	FY90	FY91	FY92	FY93
1. Total Revenue Receipts (i+ii)	8,614	8,763	11,362	12,918	19,325	21,379
i. Total Tax Revenue (a+b)	5,029	6,998	8,479	9,478	16,892	18,397
a. Provincial Tax Receipts	1,283	1,468	3,229	1,562	1,903	1,987
b. Federal Tax Assignments	3,746	5,530	7,149	7,916	14,990	16,410
ii. Non-tax Revenue	3,584	1,765	2,883	3,440	2,433	2,982
2. Current Revenue Expenditures	10,402	10,516	12,941	16,286	19,123	21,296
Revenue surplus (+)/ deficit (-)	-1,788	-1,753	-1,579	-3,368	202	83
3. Total Development Expenditure	3,695	6,737	3,155	6,353	4,493	5,470
i. Development Revenue Expenditure	700	1,276	756	2,073	1,505	1,403
ii. Development Capital Expenditure	2,995	5,461	3,058	4,280	4,374	4,066
Less: Operational Shortfall/Outside ADP	-	-	-659	...	-1,385	-
Development Expenditure Financed by						
i. Revenue surplus (+) / deficit (-)	-1,788	-1,753	-1,579	-3,368	202	83
ii. Net Capital Receipts	-404	-1,233	99	389	277	-422
iii. Net Public Account Receipts	-10	1,233	679	1,042	2,417	851
iv. Development Revenue Receipts / Grants	4,027	4,941	980	2,182	2,452	713
v. Federal Government Loan / Public Debt	1,146	2,969	2,650	3,091	3,646	2,857
vi. Cash Balance Utilization / Improvement	724	580	326	3,017	-4,501	1,388
4. Total ADP Resources (i to vi)	3,695	6,737	3,155	6,353	4,493	5,470

3.5 Provincial Receipts and Expenditure Sindh

(Million Rupees)

Receipt/Expenditure	FY94	FY95	FY96	FY97	FY98	FY99
1. Total Revenue Receipts (i+ii)	26,389	32,296	38,401	41,272	37,661	38,635
i. Total Tax Revenue (a+b)	22,902	27,523	34,630	38,879	34,948	34,334
a. Provincial Tax Receipts	2,217	2,727	3,830	4,871	4,416	5,198
b. Federal Tax Assignments	20,685	24,795	30,800	34,008	30,532	29,136
ii. Non-tax Revenue	3,487	4,773	3,771	2,394	2,713	4,301
2. Current Revenue Expenditures	24,255	30,567	36,186	38,919	39,127	39,405
Revenue surplus (+)/ deficit (-)	2,134	1,729	2,215	2,353	-1,446	-770
3. Total Development Expenditure	5,441	8,807	7,785	3,738	4,097	3,968
i. Development Revenue Expenditure	1,386	2,863	1,719	701	33	861
ii. Development Capital Expenditure	4,055	5,944	6,066	3,037	4,064	3,107
Less: Operational Shortfall/Outside ADP	-	--	--	-	-	-
Development Expenditure Financed by						
i. Revenue surplus (+) / deficit (-)	2,134	1,729	2,215	2,353	-1,466	-770
ii. Net Capital Receipts	-520	-1,346	-892	-1,941	-1,762	-3,324
iii. Net Public Account Receipts	879	1,179	-773	-1,241	6,414	2,221
vi. Development Revenue Receipts / Grants	1,890	4,412	3,803	1,336	1,764	481
v. Federal Government Loan / Public Debt	3,256	1,490	834	1,013	2,829	3,801
iv. Cash Balance Utilization / Improvement	-2,198	1,343	2,598	2,218	-3,682	1,559
vii. Adjustment outside ADP/ other sources	-	--	--	--	-	-
4. Total ADP Resources (i to vii)	5,441	8,807	7,785	3,738	4,097	3,968

Receipt/Expenditure	FY00	FY01	FY02	FY03	FY04	FY05
1. Total Revenue Receipts (i+ii)	55,788	61,894	65,568	88,556	85,563	102,577
i. Total Tax Revenue (a+b)	44,947	53,296	57,543	65,940	73,942	86,416
a. Provincial Tax Receipts	5,336	7,530	7,473	8,027	9,449	10,578
b. Federal Tax Assignments	39,611	45,766	50,070	57,913	64,493	75,838
ii. Non-tax Revenue	10,841	8,598	8,025	22,616	11,621	16,161
2. Current Revenue Expenditures	52,931	62,735	65,433	66,951	93,083	105,703
Revenue surplus (+)/ deficit (-)	2,857	-841	135	21,605	-7,520	-3,126
3. Total Development Expenditure	3,183	4,099	6,000	8,681	15,961	29,758
i. Development Revenue Expenditure	762	1,210	1,130	2,119	2,658	4,490
ii. Development Capital Expenditure	2,421	2,889	4,870	6,562	13,303	25,268
Less: Operational Shortfall/Outside ADP	-	-	-	-	-	-
Development Expenditure Financed by						
i. Revenue surplus (+) / deficit (-)	2,857	-841	135	21,605	-7,520	-3,126
ii. Net Capital Receipts	-3,671	-1,671	-6,636	-7,843	-3,590	-4,584
iii. Net Public Account Receipts	3,302	6,735	-780	-130,909	19,117	5,411
vi. Development Revenue Receipts / Grants	451	952	5,898	2,382	5,111	8,964
v. Federal Government Loan / Public Debt	1,844	1,338	304	6,794	1,991	2,486
iv. Cash Balance Utilization / Improvement	-2,487	-4,222	7,281	117,147	-8,007	2,299
vii. Adjustment outside ADP/ other sources	887	1,808	-202	-495	8,859	18,308
4. Total ADP Resources (i to vii)	3,183	4,099	6,000	8,681	15,961	29,758

Source: 1. Annual Budget Statements of the Provincial governments.

2. Ministry of Finance, Government of Pakistan

3.5 Provincial Receipts and Expenditure Balochistan

(Million Rupees)

Receipt/Expenditure	FY82	FY83	FY84	FY85	FY86	FY87
1. Total Receipts (i+ii)	1,497	1,847	2,154	2,495	3,258	3,868
i. Revenue Receipts (a+b+c)	1,287	1,632	1,971	2,311	2,714	3,341
a. Provincial Tax Receipts	35	29	37	56	65	64
b. Non-tax Receipts	926	1,250	1,390	1,970	2,034	2,638
c. Federal Tax Assignments	327	353	544	577	615	639
ii. Development Revenue Receipts	209	215	183	183	544	527
2. Total Revenue Expenditures (i+ii)	1,405	1,666	2,044	2,355	2,889	3,557
i. Development Expenditures	81	113	130	155	149	182
ii. Current Expenditures	1,324	1,553	1,914	2,199	2,739	3,375
Surplus (+)/ Deficit (-)	92	181	110	140	369	311
3. Total Capital Disbursement (i+ii)	402	673	827	922	1,185	1,280
i. Development Expenditure	402	673	827	922	1,185	1,280
ii. Current Expenditure	-	-	-	-	-	-
Total Requirement of Finance						
3+ Surplus (+)/ Deficit (-)	310	492	717	782	816	969
Financed by						
i. Net Capital Receipts	-74	102	-126	-44	-52	-546
ii. Net Public Account	50	66	-412	209	408	1,075
iii. Federal Government Loan	324	472	369	637	785	1,070
iv. Cash Balance Utilization	-5	-148	886	-20	-326	630
4. Total Financing (i+ii+iii+iv)	310	492	717	782	816	969

Receipt/Expenditure	FY88	FY89	FY90	FY91	FY92	FY93
1. Total Revenue Receipts (i+ii)	3,623	3,946	3,993	4,454	8,277	9,434
i. Total Tax Revenue (a+b)	1,829	2,166	2,651	2,724	7,950	9,052
a. Provincial Tax Receipts	83	93	118	89	117	123
b. Federal Tax Assignments	1,746	2,073	2,533	2,635	7,833	8,929
ii. Non-tax Revenue	1,794	1,780	1,342	1,730	327	382
2. Current Revenue Expenditures	3,777	4,046	4,458	5,125	6,540	7,707
Revenue surplus (+)/ deficit (-)	-154	-100	-465	-671	1,736	1,727
3. Total Development Expenditure	1,821	1,935	2,356	2,607	4,275	4,207
i. Development Revenue Expenditure	141	134	153	105	257	179
ii. Development Capital Expenditure	1,680	1,801	2,203	2,502	4,018	4,028
Less: Operational Shortfall/Outside ADP	-	-	-	-	-	-
Development Expenditure Financed by						
i. Revenue surplus (+) / deficit (-)	-154	-100	-465	-671	1,736	1,727
ii. Net Capital Receipts	-80	-205	-231	-132	-155	-196
iii. Net Public Account Receipts	771	598	44	-315	48	-900
iv. Development Revenue Receipts / Grants	1,294	1,108	702	1,367	750	167
v. Federal Government Loan / Public Debt	459	456	1,321	1,540	1,724	1,896
vi. Cash Balance Utilization / Improvement	-469	78	985	817	172	1,514
vii. Adjustment outside ADP/ other sources	-	-	-	-	-	-
4. Total ADP Resources	1,821	1,935	2,356	2,607	4,275	4,208

3.5 Provincial Receipts and Expenditure Balochistan

(Million Rupees)

Receipt/Expenditure	FY94	FY95	FY96	FY97	FY98	FY99
1. Total Revenue Receipts (i+ii)	10,278	11,684	13,293	13,280	15,326	16,270
i. Total Tax Revenue (a+b)	9,859	11,324	12,420	11,176	10,888	11,382
a. Provincial Tax Receipts	135	188	215	246	246	288
b. Federal Tax Assignments	9,724	11,136	12,205	10,931	10,642	11,094
ii. Non-Tax Revenue	419	360	873	2,104	4,438	4,888
2. Current Revenue Expenditures	8,292	9,597	11,002	10,683	12,525	13,406
Revenue surplus (+)/ deficit (-)	1,986	2,087	2,291	2,597	2,800	2,864
3. Total Development Expenditure	4,366	4,874	5,786	4,635	3,647	4,465
i. Development Revenue Expenditure	1,318	403	563	503	184	287
ii. Development Capital Expenditure	3,048	4,471	5,223	4,132	3,463	4,178
Less: Operational Shortfall/Outside ADP	-	-	-	-	-	-
Development Expenditure Financed by						
i. Revenue surplus (+) / deficit (-)	1,986	2,087	2,291	2,597	2,800	2,864
ii. Net Capital Receipts	-246	-266	-313	-425	-761	1,593
iii. Net Public Account Receipts	418	93	1,693	-259	-2,670	716
iv. Development Revenue Receipts / Grants	577	638	692	96	178	391
v. Federal Government Loan / Public Debt	3,244	2,214	943	1,927	843	1,880
vi. Cash Balance Utilization / Improvement	-1,613	108	480	699	3,257	-2,978
4. Total ADP Resources (i to vi)	4,366	4,874	5,786	4,635	3,647	4,446

Receipt/Expenditure	FY00	FY01	FY02	FY03	FY04	FY05
1. Total Revenue Receipts (i+ii)	19,705	23,514	23,109	24,287	23,693	29,049
i. Total Tax Revenue (a+b)	13,963	17,733	17,195	17,695	16,953	21,356
a. Provincial Tax Receipts	447	452	473	594	709	761
b. Federal Tax Assignments	13,516	17,281	16,722	17,101	16,244	20,595
ii. Non-Tax Revenue	5,742	5,781	5,914	6,592	6,740	7,693
2. Current Revenue Expenditures	17,295	18,495	19,776	23,402	24,414	26,205
Revenue surplus (+)/ deficit (-)	2,410	5,019	3,333	885	-721	2,844
3. Total Development Expenditure	5,350	8,552	8,156	8,889	13,511	14,884
i. Development Revenue Expenditure	116	140	122	75	31	20
ii. Development Capital Expenditure	5,234	8,412	8,034	8,814	13,480	14,864
Less: Operational Shortfall/Outside ADP	-	-	-	-	-	-
Development Expenditure Financed by						
i. Revenue surplus (+) / deficit (-)	2,410	5,019	3,333	885	-721	2,844
ii. Net Capital Receipts	-1,245	-933	-1,631	21	-774	-4,999
iii. Net Public Account Receipts	199	373	1,005	-5,456	3,498	2,299
iv. Development Revenue Receipts / Grants	986	819	2,969	1,084	1,949	2,644
v. Federal Government Loan / Public Debt	3,218	1,436	724	1,213	1,458	7,096
vi. Cash Balance Utilization / Improvement	-217	1,838	1,756	11,142	8,101	5,000
4. Total ADP Resources (i to vi)	5,350	8,552	8,156	8,889	13,511	14,884

Source: 1. Annual Budget Statements of the Provincial Governments.

ADP = Annual Development Plan

2. Ministry of Finance, Government of Pakistan

3.5 Provincial Receipts and Expenditure NWFP

(Million Rupees)

Receipt/Expenditure	FY82	FY83	FY84	FY85	FY86	FY87
1. Total Receipts (i+ii)	2,807	3,066	4,280	4,454	5,414	7,109
i. Revenue Receipts (a+b+c)	2,502	2,965	3,654	4,442	5,402	6,777
a. Provincial Tax Receipts	175	212	238	264	284	304
b. Non-Tax Receipts	1,194	1,529	2,041	2,721	3,496	4,857
c. Federal Tax Assignments	1,133	1,224	1,375	1,457	1,622	1,616
ii. Development Revenue Receipts	305	101	29	12	12	332
2. Total Revenue Expenditures (i+ii)	2,912	3,444	4,851	5,105	6,504	7,641
i. Development Expenditures	373	454	516	593	1,050	829
ii. Current Expenditures	2,538	2,990	4,335	4,512	5,454	6,812
Surplus (+)/ Deficit (-)	-105	-378	-571	-651	-1,090	-532
3. Total Capital Disbursement (i+ii)	629	722	728	883	956	1,309
i. Development Expenditure	629	722	728	883	956	1,309
ii. Current Expenditure	-	-	-	-	-	-
Total Requirement of Finance						
3+ Surplus (+)/ Deficit (-)	735	1,100	1,299	1,534	2,046	1,841
Financed by						
i. Net Capital Receipts	81	55	-269	-79	-116	-119
ii. Net Public Account	-50	1,026	249	132	46	-1,592
iii. Federal Government Loan	662	1,031	1,232	1,233	1,416	1,939
iv. Cash Balance Utilization	41	-1,013	87	248	700	1,613
4. Total Financing (i+ii+iii+iv)	735	1,100	1,299	1,534	2,046	1,841

Receipt/Expenditure	FY88	FY89	FY90	FY91	FY92	FY93
1. Total Revenue Receipts (i+ii)	7,925	8,433	8,768	10,209	14,015	14,134
i. Total Tax Revenue (a+b)	2,327	3,405	4,340	4,732	7,023	6,880
a. Provincial Tax Receipts	339	375	406	430	440	436
b. Federal Tax Assignments	1,988	3,030	3,934	4,302	6,583	6,444
ii. Non-Tax Revenue	5,598	5,028	4,428	5,477	6,992	7,254
2. Current Revenue Expenditures	7,997	8,607	9,390	10,282	12,732	12,737
Revenue surplus (+)/ deficit (-)	-72	-174	-622	-73	1,283	1,397
3. Total Development Expenditure	2,587	2,360	3,197	3,834	4,419	5,629
i. Development Revenue Expenditure	1,086	928	1,456	1,729	1,861	2,957
ii. Development Capital Expenditure	1,501	1,432	1,741	2,105	2,258	2,672
Less: Operational Shortfall/Outside ADP	-	-	-	-	-	-
Development Expenditure Financed by						
i. Revenue surplus (+)/ deficit (-)	-72	-174	-622	-73	1,283	1,397
ii. Net Capital Receipts	-470	43	205	-436	-243	145
iii. Net Public Account Receipts	-604	-4,208	258	1,264	380	333
iv. Development Revenue Receipts / Grants	1632	1,395	587	357	24	1,021
v. Federal Government Loan / Public Debt	970	978	2,146	3,854	3,081	2,960
vi. Cash Balance Utilization / Improvement	1,131	4,326	623	-1,131	-106	-227
4. Total ADP Resources (i to vi)	2,587	2,360	3,197	3,834	4,419	5,629

3.5 Provincial Receipts and Expenditure NWFP

(Million Rupees)

Receipt/Expenditure	FY94	FY95	FY96	FY97	FY98	FY99
1. Total Revenue Receipts (i+ii)	17,777	21,262	24,617	27,400	29,187	32,373
i. Total Tax Revenue (a+b)	10,026	12,179	15,155	1,741	14,722	15,969
a. Provincial Tax Receipts	634	724	810	1,007	1,168	1,389
b. Federal Tax Assignments	9,392	11,455	14,345	16,135	13,554	14,579
ii. Non-tax Revenue	7,750	9,083	9,462	10,259	14,465	16,404
2. Current Revenue Expenditures	16,636	19,404	23,564	25,800	29,451	32,004
Revenue surplus (+)/ deficit (-)	1,141	1,858	1,053	1,600	-264	369
3. Total Development Expenditure	4,349	5,194	5,531	3,081	5,621	7,772
i. Development Revenue Expenditure	1,888	1,869	2,034	1,455	1,546	2,141
ii. Development Capital Expenditure	2,461	3,325	3,487	1,626	4,075	2,369
Less: Operational Shortfall/Outside ADP	-	-	10	-	-	3,262
Development Expenditure Financed by						
i. Revenue surplus (+) / deficit (-)	1,141	1,857	1,053	1,600	-264	369
ii. Net Capital Receipts	-455	-452	-506	-226	-807	-1,197
iii. Net Public Account Receipts	285	2,564	913	-703	1,921	598
iv. Development Revenue Receipts / Grants	759	2,845	2,819	1,252	1,279	1,189
v. Federal Government Loan / Public Debt	2,666	2,570	2,647	659	2,511	3,134
vi. Cash Balance Utilization / Improvement	-47	-4,190	-1,395	499	-965	903
vii. Adjustment outside ADP/ other sources	-	-	-	-	16	2,776
4. Total ADP Resources (i to vii)	4,349	5,194	5,531	3,081	5,621	7,772

Receipt/Expenditure	FY00	FY01	FY02	FY03	FY04	FY05
1. Total Revenue Receipts (i+ii)	36,224	32,635	33,294	37,039	39,577	45,266
i. Total Tax Revenue (a+b)	18,207	20,600	21,432	25,013	27,679	32,555
a. Provincial Tax Receipts	1,593	1,382	2,020	2,140	2,019	2,340
b. Federal Tax Assignments	16,614	19,218	19,412	22,872	25,660	30,215
ii. Non-tax Revenue	18,017	12,035	11,862	12,027	11,898	12,711
2. Current Revenue Expenditures	35,263	25,570	25,131	27,878	30,381	42,650
Revenue surplus (+)/ deficit (-)	960	7,065	8,163	9,162	9,196	2,616
3. Total Development Expenditure	8,057	7,247	8,710	11,569	12,884	15,861
i. Development Revenue Expenditure	1,929	3,309	4,486	3,105	2,069	2,532
ii. Development Capital Expenditure	1,980	1,523	1,810	8,464	10,815	13,329
Less: Operational Shortfall/Outside ADP	4,148	2,415	2,414	-	-	-
Development Expenditure Financed by						
i. Revenue surplus (+) / deficit (-)	960	7,065	8,163	9,162	9,196	2,616
ii. Net Capital Receipts	-1,446	-9,302	-10,896	-13,645	-12,593	-2,751
iii. Net Public Account Receipts	1,953	-4,231	5,299	456	2,341	5,015
iv. Development Revenue Receipts / Grants	1,871	1,254	3,971	783	847	2,318
v. Federal Government Loan / Public Debt	2,328	-	3,511	9,813	9,573	4,081
vi. Cash Balance Utilization / Improvement	-1,146	9,745	-1,339	-	-	-
vii. Adjustment outside ADP/ other sources	3,537	2,716	-	5,000	3,520	4,582
4. Total ADP Resources (i to vii)	8,057	7,247	8,710	11,569	12,884	15,861

Source: 1. Annual Budget Statements of the Provincial Governments.

2. Ministry of Finance, Government of Pakistan

3.6 Zakat Receipts

(Million Rupees)

Receipt	FY81	FY82	FY83	FY84	FY85	FY86
1. Saving Bank Accounts & Similar Accounts	618	658	752	1,162	868	937
2. Notice Deposit Receipts and Accounts	71	39	23	22	24	23
3. Fixed Deposit Receipts and Accounts (Periodically)	76	112	152	170	279	380
4. Fixed Deposit Receipts & Accounts (on Maturity or Encashment)	-	-	-	-	79	83
5. Savings Deposit Certificates	23	30	35	62	-	-
6. NIT Units	20	20	13	19	22	26
7. ICP Mutual Funds	2	1	3	3	3	3
8. Government Securities	1	1	1	1	1	2
9. Shares and Debentures of Companies	25	26	30	35	36	41
10. Annuities	-	-	...	...	...	...
11. Life Insurance Policies	3	5	5	6	7	9
12. Provident Credit Balances	6	12	11	11	14	19
Total Deduction of Zakat at Source	844	902	1,027	1,490	1,335	1521
Zakat Voluntarily Paid	-	2	1	1	2	2
Other Receipts	...	...	...	...	...	...
Total Receipts²	844	904	1,028	1,491	1,337	1,523

Receipt	FY87	FY88	FY89	FY90	FY91	FY92
1. Saving Bank Accounts & Similar Accounts	1,022	1,156	1,179	1,273	1,376	1,496
2. Notice Deposit Receipts and Accounts	12	17	14	17	10	12
3. Fixed Deposit Receipts and Accounts (Periodically)	453	675	777	964	1,069	835
4. Fixed Deposit Receipts & Accounts (on Maturity or Encashment)	64	97	139	135	118	153
5. NIT Units	25	27	44	3	66	99
6. ICP Mutual Funds	3	3	2	3	3	3
7. Government Securities	1	1	1	1	...	1
8. Shares and Debentures of Companies	48	54	75	85	100	114
9. Annuities	...	...	...	...	...	...
10. Life Insurance Policies	8	9	11	12	14	16
11. Provident Credit Balances	23	30	39	82	36	41
Total Deduction of Zakat at Source	1,659	2,070	2,279	2,574	2,792	2,770
Zakat Voluntarily Paid	1	2	4	4	6	8
Other Receipts	...	...	2	1	...	...
Total Receipts	1,660	2,072	2,285	2,579	2,798	2,778

3.6 Zakat Receipts

(Million Rupees)

Receipt	FY93	FY94	FY95	FY96	FY97	FY98
1. Saving Bank Accounts & Similar Accounts	1,568	1,767	1,715	1,973	2,035	2,101
2. Notice Deposit Receipts and Accounts	14	10	14	12	19	26
3. Fixed Deposit Receipts and Accounts (Periodically)	607	527	662	479	652	672
4. Fixed Deposit Receipts & Accounts (on Maturity or Encashment)	162	192	237	288	376	483
5. NIT Units	94	99	167	189	215	274
6. ICP Mutual Funds	4	3	5	9	8	10
7. Government Securities	2	1	1	1	1	2
8. Shares and Debentures of Companies	143	165	185	218	298	311
9. Annuities	...	...	...	...	...	...
10. Life Insurance Policies	19	21	20	19	25	50
11. Provident Credit Balances	48	60	70	75	177	160
Total Deduction of Zakat at Source	2,658	2,844	3,073	3,261	3,806	4,088
Zakat Voluntarily Paid	8	7	10	13	13	11
Other Receipts	2	1,804	48	208	78	20
Total Receipts²	2,668	4,656	3,131	3,481	3,897	4,119

Receipt	FY99	FY00	FY01	FY02	FY03	FY04	FY05
1. Saving Bank Accounts & Similar Accounts	2,307	2,291	2,447	2,511	2,461	2,552	2,585
2. Notice Deposit Receipts and Accounts	40	53	40	26	25	24	17
3. Fixed Deposit Receipts and Accounts (Periodically)	626	792	729	549	483	464	597
4. Fixed Deposit Receipts & Accounts (on Maturity or Encashment)	348	342	407	356	298	334	480
5. NIT Units	33	86	115	68	63	195	534
6. ICP Mutual Funds	5	...	9	9	9	...	37
7. Government Securities	2	3	1	2	3	1	1
8. Shares and Debentures of Companies	346	431	199	167	127	170	159
9. Annuities	...	...	...	...	-	-	-
10. Life Insurance Policies	28	43	70	42	62	51	49
11. Provident Credit Balances	327	269	259	200	245	217	206
Total Deduction of Zakat at Source	4,061	4,310	4,276	3,930	3,776	4,008	4,665
Zakat Voluntarily Paid	16	18	11	7	7	13	11
Other Receipts	2,435	85	88	26	2,508	1,011	528
Total Receipts	6,512	4,413	4,375	3,963	6,291	5,032	5,204

1. Less than 1 Million

2. Total may not tally due to rounding.