

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	-1,190	-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	-350	-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

Receipt/Expenditure	FY88	FY89	FY90	FY91	FY92	FY93
1 Total Revenue Receipts (i+ii)	22,942	23,848	24,568	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
iii. Operational Shortfall/Outside ADP	-	-	-	-	-	-
4 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
Total ADP Resources (i to vi)	8,759	6,472	7,336	10,358	11,370	11,673

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(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	8,603	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
iii. Operational Shortfall/Outside ADP	-	-395	-476	-	-575	-585
4 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
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
1 Total Revenue Receipts (i+ii)	98,573	109,356	112,286	129,336	155,561
i. Total Tax Revenue (a+b)	85,500	96,895	99,550	108,720	123,939
a. Provincial Tax Receipts	12,084	11,322	11,641	12,568	18,188
b. Federal Tax Assignments	73,416	85,573	87,909	96,153	105,751
ii. Non-Tax Revenue	13,073	12,461	12,736	20,616	31,622
2 Current Revenue Expenditures	95,475	98,601	101,526	115,022	130,918
Revenue surplus (+)/ deficit (-)	3,098	10,755	10,760	14,314	24,643
3 Total Development Expenditure	15,427	17,002	16,928	24,147	39,446
i. Development Revenue Expenditure	8,799	8,093	11,640	18,632	25,801
ii. Development Capital Expenditure	6,628	8,909	5,288	6,162	13,645
iii. Operational Shortfall/Outside ADP	-	-	-	-647	-
4 Development Expenditure Financed by					
i. Revenue surplus (+) / deficit (-)	3,098	10,755	10,760	14,314	24,643
ii. Net Capital Receipts	-3,107	-2,021	-4,033	1,613	-5,732
iii. Net Public Account Receipts	9	10	34	100	4,182
vi. Development Revenue Receipts / Grants	3,130	2,554	9,920	1,885	4,854
v. Federal Government Loan / Public Debt	12,298	5,704	6,557	6,235	8,300
vi. Cash Balance Utilization / Improvement	-	-	-	-	3,199
vii. Adjustment outside ADP/ other sources	-	-	-6,310	-	-
Total ADP Resources (i to vii)	15,427	17,002	16,928	24,147	39,446

3.5 Provincial Receipts and Expenditures Punjab

(Million Rupees)						
Receipt/Expenditure	FY05	FY06	FY07	FY08	FY09	FY10
1 Total Revenue Receipts (i+ii)	181,304	208,954	276,252	315,602	353,029	436,459
i. Total Tax Revenue (a+b)	143,719	168,604	222,720	250,318	283,065	360,255
a. Provincial Tax Receipts	19,149	22,155	31,456	30,627	25,069	36,841
b. Federal Tax Assignments	124,570	146,449	191,264	219,691	257,996	323,414
ii. Non-Tax Revenue	37,585	40,350	53,532	65,284	69,964	76,204
2 Current Revenue Expenditures	136,376	157,404	201,081	232,188	276,534	318,243
Revenue surplus (+)/ deficit (-)	44,928	51,550	75,171	83,415	76,495	118,216
3 Total Development Expenditure	62,849	117,025	137,113	137,956	141,512	149,472
i. Development Revenue Expenditure	38,970	37,963	68,817	79,189	72,427	80,771
ii. Development Capital Expenditure	24,022	46,062	68,296	58,767	74,385	68,701
iii. Operational Shortfall/Outside ADP	-143	33,000	-	-	-5,300	-
4 Development Expenditure Financed by						
i. Revenue surplus (+) / deficit (-)	44,928	58,400	75,171	83,415	76,495	118,216
ii. Net Capital Receipts	1,466	10,094	9,888	35,939	-9,004	15,734
iii. Net Public Account Receipts	1,252	28,671	43,177	9,847	58,359	1,163
vi. Development Revenue Receipts / Grants	5,157	-	45	338	-	-
v. Federal Government Loan / Public Debt	8,740	19,803	8,831	8,417	25,545	10,471
vi. Cash Balance Utilization / Improvement	1,306	-	-	-	-	-
vii. Adjustment outside ADP/ other sources	-	-	-	-	-	-10,850
Total ADP Resources (i to vii)	62,849	116,967	137,113	137,956	151,396	134,735

3.5 Provincial Receipts and Expenditures Punjab

	(Billion Rupees)				
Receipt/Expenditure	FY11	FY12	FY13	FY14	FY15
Total Revenue	531.0	593.9	701.8	803.6	892.1
Provincial Share in Fed. Revenue	460.8	518.3	569.3	646.3	726.9
Provincial Taxes	32.6	42.1	77.4	96.5	98.1
Property Taxes	2.8	5.2	4.5	6.6	7.8
of which: Agricultural Tax	0.0	0.0	0.0	0.0	0.0
Excise Duties	1.2	1.3	1.5	1.6	1.8
Stamp Duties	9.2	11.0	12.5	14.9	21.8
Motor Vehicles Tax	6.3	6.7	9.3	10.4	10.1
Other	13.1	17.9	49.6	63.0	56.5
Provincial Non-Tax	24.0	25.8	28.1	23.0	45.3
Interest	1.3	1.3	0.5	0.4	0.2
Profits from Hydro Electricity	0.0	0.0	0.0	0.0	0.0
Irrigation (Irrigation Receipts only)	2.5	2.6	1.8	1.6	1.4
Others	20.2	21.9	25.9	21.0	43.8
Federal Loans and Transfers	13.6	7.6	27.0	37.8	21.9
Loans(net)	5.9	-8.3	11.3	37.5	18.4
Grants	5.2	5.2	5.1	0.4	2.6
Federal Grants for Development Expenditure	2.5	10.7	10.5	0.0	0.8
Total expenditure	482.9	602.9	690.9	748.0	872.9
Current expenditure	375.5	445.1	536.3	551.7	662.9
<i>of which: interest to federal govt.</i>	<i>10.2</i>	<i>5.5</i>	<i>8.6</i>	<i>7.8</i>	<i>7.4</i>
<i>Other (incl. Irrigation Exp.)</i>	<i>365.3</i>	<i>439.5</i>	<i>527.6</i>	<i>543.9</i>	<i>655.5</i>
Development Expenditure	107.4	157.8	154.6	196.3	210.0
Overall Balance	48.1	-9.0	10.9	55.6	19.3
Financing	-66.1	-3.1	-14.1	-98.5	-43.0
External	0.0	0.0	0.0	0.0	0.0
Domestic	-66.1	-3.1	-14.1	-98.5	-43.0
Bank	-65.9	-4.7	-20.3	-98.2	-39.9
Non-Bank	-0.2	1.6	6.2	-0.4	-3.1

3.5 Provincial Receipts and Expenditures Punjab

	(Billion Rupees)				
Receipt/Expenditure	FY16	FY17	FY18	FY19	FY20
Total Revenue	1,091.5	1,149.5	1,412.0	1,421.2	1,459.3
Provincial Share in Fed. Revenue	901.5	928.8	1,078.8	1,167.4	1,197.4
Provincial Taxes	142.9	155.4	197.5	192.6	189.8
Property Taxes	2.1	4.7	2.3	2.8	6.3
of which: Agricultural Tax	58.7	77.7	105.9	90.2	105.5
Excise Duties	2.7	2.7	3.5	3.6	2.4
Stamp Duties	27.2	28.8	51.7	58.6	48.3
Motor Vehicles Tax	11.8	12.9	14.5	14.9	9.9
Other	40.5	28.6	19.6	22.5	17.4
Provincial Non-Tax	31.3	32.3	61.6	39.7	55.3
Interest	0.2	0.3	0.2	0.6	0.4
Profits from Hydro Electricity	-	-	17.6	-	7.0
Irrigation (Irrigation Receipts only)	1.4	1.4	1.5	1.7	3.2
Others	29.7	30.6	42.3	37.4	44.7
Federal Loans and Transfers	15.8	33.0	74.1	21.4	16.9
Loans(net)	13.2	29.3	30.1	1.4	-21.9
Grants	1.7	0.3	0.6	2.5	-
Federal Grants for Development Expenditure	1.0	3.4	43.4	17.5	38.8
Total expenditure	990.3	1,154.5	1,418.6	1,372.4	1,467.7
Current expenditure	705.5	716.1	948.8	1,129.8	1,202.3
<i>of which: interest to federal govt.</i>	<i>4.1</i>	<i>8.6</i>	<i>9.3</i>	<i>14.4</i>	<i>15.9</i>
<i>Other (incl. Irrigation Exp.)</i>	<i>701.4</i>	<i>707.5</i>	<i>939.5</i>	<i>1,115.5</i>	<i>1,186.5</i>
Development Expenditure	284.8	438.4	469.8	242.5	265.3
Overall Balance	101.2	-5.0	-6.6	48.8	-8.3
Financing	-76.1	-15.7	17.4	-122.3	-12.9
External	-	-	-	-	-
Domestic	-76.1	-15.7	17.4	-122.3	-12.9
Bank	-71.3	-13.2	9.4	-130.1	-24.1
Non-Bank	-4.9	-2.5	8.0	7.8	11.2

Source: FY82-FY10: Annual Budget Statement, Govt of Punjab
FY11-FY20: Fiscal Operations, MoF, Govt of Pakistan