

4.1 FEDERAL GOVERNMENT REVENUE RECEIPTS

(Million Rupees)

HEAD	1999-2000	2000-01	2001-02 (Prov. Actual)	2002-03 (Budget Estimates)	2002-03 (Revised Estimates)	2003-04 (Budget Estimates)
1. REVENUE RECEIPTS (II+III+IV)	531,300	535,091	619,069	674,893	701,576	728,370
I. Total Taxes and Surcharges (II+III)	386,016	422,781	459,127	521,100	525,782	571,135
II. Total Taxes (i+ii)	347,104	392,278	404,273	460,600	458,900	510,000
(i) Direct Taxes	112,950	124,585	142,649	148,400	145,000	161,100
(a) Taxes on Income	105,367	117,462	136,611	143,200	138,800	154,200
(b) Wealth Tax	3,927	1,496	480	0	0	0
(c) Workers Welfare Tax	2,964	4,989	4,957	4,300	5,600	6,200
(d) Capital Value Tax	692	638	601	900	600	700
(ii) Indirect Taxes:	234,154	267,693	261,624	312,200	313,900	348,900
(a) Customs	61,659	65,047	47,817	56,500	69,600	78,100
(b) Central Excise	55,784	49,081	47,189	50,000	46,500	47,700
(c) Sales Tax	116,711	153,565	166,618	205,700	197,800	223,100
III. Surcharges:	38,912	30,503	54,854	60,500	66,882	61,135
(a) Petroleum	25,403	17,942	35,987	45,500	45,835	46,135
(b) Natural Gas	13,509	12,561	18,867	15,000	21,047	15,000
IV. Non-Tax Revenue:	145,284	112,310	159,942	153,793	175,794	157,235
(a) Property & Enterprises	91,631	67,625	83,684	79,493	82,512	92,432
(b) Civil Administration	34,941	23,165	48,411	50,331	65,961	34,986
(c) Miscellaneous	18,712	21,520	27,847	23,969	27,321	29,817
2. Less Transfers to Provinces:	143,571	163,131	171,469	193,512	192,819	214,834
(i) Taxes on Income	38,441	43,161	48,241	50,478	48,927	54,356
(ii) Sales Tax	41,338	55,551	56,397	69,601	65,158	73,494
(iii) Excise Duty & Royalty on Natural Gas	7,604	8,762	9,467	13,347	12,667	16,409
(iv) Royalty on Crude Oil/Ex-Gratia Grants	2,026	3,154	3,028	3,183	4,060	4,415
(v) Surcharges on Gas	12,883	13,410	17,070	14,700	14,973	14,700
(vi) Custom Duties	22,223	22,648	17,629	20,128	24,795	27,823
(vii) Wealth Tax	0	0	90	0	0	0
(viii) Capital Value Tax	0	0	82	321	214	249
(ix) Federal Excise (Net of Gas)	19,057	16,445	15,050	16,133	15,034	15,532
(x) G.S.T (Provincial)	0	0	1,890	3,052	2,646	2,940
(xi) G.S.T (CE Mode)	0	0	2523	2571	4,346	4,916
REVENUE RECEIPTS (NET) (1-2)	387,729	371,960	447,599	481,381	508,757	513,536

Source: Annual Budget Statement , Government of Pakistan

4.2 FEDERAL GOVERNMENT EXPENDITURE

(Million Rupees)						
HEAD	1999-2000	2000-01	2001-02 (Prov. Actual)	2002-03 (Budget Estimates)	2002-03 (Revised Estimates)	2003-04 (Budget Estimates)
I. REVENUE EXPENDITURE (A+B)	604,365	612,680	694,453	647,329	709,182	704,477
A. CURRENT EXPENDITURE:	592,536	593,604	650,357	607,959	673,312	645,234
(i) Debt Servicing	330,648	312,721	318,749	289,695	257,434	255,968
(ii) Defence	152,794	131,128	149,254	146,022	160,139	160,250
(iii) General Administration	19,596	50,779	54,069	54,928	55,141	58,595
(iv) Grants and Subventions	33,261	36,940	66,721	56,311	55,594	62,058
(v) Social Services	10,511	9,938	13,226	13,869	13,625	16,403
(vi) Law and Order	9,024	10,058	10,780	11,642	11,651	12,334
(vii) Community Services	5,767	6,495	7,869	8,158	8,138	8,571
(viii) Subsidies	20,390	20,404	25,488	20,794	49,780	64,517
(ix) Economic Services	3,021	5,938	3,913	4,086	4,076	4,666
(x) Unallocable	7,524	9,204	288	2,453	57,734	1,872
B. DEVELOPMENT EXPENDITURE	11,829	19,076	44,096	39,370	35,870	59,243
II. CAPITAL DISBURSEMENTS (A+B)	137,074	95,376	254,282	121,451	152,000	123,255
A. CURRENT EXPENDITURE:	59,603	30,849	193,002	55,503	84,908	52,487
i. Economic Services	0	0	0	1	1	2
ii. Debt Servicing, Investible Funds and Grants (1+2+3+4)	59,603	30,849	193,002	55,502	84,908	52,485
1. Debt Servicing						
Repayment of Short Term Credit	18,463	12,885	96,771	24,129	17,798	23,787
2. Government Investment	37,955	335	86,723	9,097	32,745	23,045
3. Loans and Advances	3,050	17,049	9,581	22,257	34,345	5,642
4. Unallocable	135	579	-73	20	20	11
B. DEVELOPMENT EXPENDITURE:	77,471	64,527	61,280	65,948	67,091	70,768
(i) General Administration	0	0	0	0	0	0
(ii) Community Services	1,963	3,054	806	1,215	1,125	1,932
(iii) Economic Services	1,549	644	725	4,089	3,878	3,593
(iv) Debt Servicing, Investible Funds & Grants	73,959	60,829	59,749	60,644	56,575	65,243
(V) Block allocation for late NIS	0	0	0	0	5,512	0
TOTAL EXPENDITURE (I+II)	741,439	708,057	948,735	768,780	861,181	827,732

Source: Annual Budget Statement , Government of Pakistan

4.3 FINANCING OF THE FEDERAL GOVERNMENT EXPENDITURE

(Million Rupees)

HEAD	1999-2000	2000-01	2001-02 (Prov.Actual)	2002-2003 (Beget Estimates)	2002-2003 (Revised Estimates)	2003-2004 (Budget Estimates)
I. REVENUE RECEIPTS (NET)	387,729	371,960	447,599	481,381	508,756	513,535
II. INTERNAL RESOURCES (i+ii)	144,168	135,029	163,428	91,441	189,855	89,164
(i) Capital Receipts:	53,044	93,282	68,002	44,169	100,763	35,512
(a) Public Debt (Net)	6,549	50,868	-819	5,269	9,653	6,131
(b) Recoveries of Loans & Advances	46,495	42,414	68,821	38,900	33,829	29,381
(c) Recoveries of investment from KESC	0	0	0	0	57,281	0
(ii) Public Account:	91,124	41,747	95,426	47,272	89,092	53,652
(a) Deferred Liabilities	95,443	39,105	84,983	44,300	84,813	45,620
(b) Deposits & Reserves (Interest Bearing)	0	679	-157	227	24	219
(c) Deposits & Reserves (Non-Interest Bearing)	-4,319	1,963	10,601	2,745	4,255	7,813
III. EXTERNAL RESOURCES (1 + 2+3)	164,829	209,278	291,129	198,063	169,009	159,130
1. Plan Resources	99,299	170,328	225,474	188,676	160,328	159,130
(a) Project Aid:	43,439	45,603	35,254	48,980	44,931	43,946
i) Loans	38,891	39,366	29,662	45,993	40,219	41,237
ii) Grants	4,548	6,237	5,592	2,987	4,712	2,709
(b) Commodity Aid:	6,471	39,646	99,752	74,050	59,196	61,062
i) Loans	0	39,646	54,183	63,945	45,478	51,930
ii) Grants	0	0	45,569	10,105	13,718	9,132
(c) Food Aid :	9,867	0	1,880	0	585	0
i) Loans	0	0	0	0	585	0
ii) Grants	0	0	1,880	0	0	0
(d) Other Aid:	39,522	85,079	88,588	65,646	55,616	54,122
i) Loans	6,079	44,537	50,493	25,200	16,596	23,080
ii) Grants	33,443	40,542	38,095	40,446	39,020	31,042
2. Debt Rescheduling	64,284	34,445	65,655	9,387	8,681	0
3. Non-Plan Resources	1,246	4,505	0	0	0	0
IV. TOTAL RECEIPTS (I+II+III)	696,726	716,267	902,156	770,885	867,620	761,829
V. Change in Provincial Cash Balance	4,750	24,748	25,770	17,031	16,576	27,967
VI. Privatization Proceeds	0	0	8,352	12,000	9,971	10,000
VII. Credit From Banking System	39,963	-32,957	12,455	-31,137	-32,986	27,936
TOTAL RESOURCES (IV+V+VI+VII)	741,439	708,057	948,735	768,780	861,181	827,732

Source: Annual Budget Statement , Government of Pakistan

4.4 CONSOLIDATED PROVINCIAL RECEIPTS AND EXPENDITURE

(Million Rupees)							
H E A D	2001-02	2002-03	2002-03	2003-04	PERCENTAGE CHANGE		
	Revised	Budget	Revised	Budget	4 over 3	3 over 2	3 over 1
	1	2	3	4			
I. TOTAL REVENUE RECEIPTS (1+2)	234,257	288,669	274,909	316,364	15	-5	17
1. Total Tax Revenue (i+ii)	195,720	217,844	216,579	241,717	12	-1	11
(i) Provincial Tax Revenue	21,607	23,114	23,153	26,193	13	0	7
(ii) Share in Federal Taxes	174,113	194,730	193,425	215,525	11	-1	11
2. Non-Tax Revenue	38,537	70,825	58,331	74,646	28	-18	51
II. CURRENT EXPENDITURE	211,866	260,546	253,017	281,130	11	-3	19
Revenue surplus (+)/ deficit (-)	22,391	28,123	21,892	35,234	61	-22	-2
III. TOTAL DEVELOPMENT EXPENDITURE @	39,794	49,933	50,341	65,440	30	1	27
(i) Development Revenue Expenditure	17,378	18,463	23,120	21,653	-6	25	33
(ii) Development Capital Expenditure	20,002	32,313	27,869	44,644	60	-14	39
(iii) Outside ADP/Operational shortfall	2,414	-843	-647	-857	32	-23	-127
Development Expenditure Financed by							
1. Revenue surplus(+)/ deficit (-)	22,391	28,123	21,892	35,234	61	-22	-2
2. Net Capital Receipts	-23,196	-15,469	-17,663	-14,486	-18	14	-24
3. Net Public Account Receipts	5,558	4,619	-5,469	-8,480	55	-218	-198
4. Development Revenue Receipts / Grants	22,758	1,520	5,800	891	-85	282	-75
5. Federal Government Loan / Public Debt	11,096	17,623	19,055	22,148	16	8	72
6. Cash Balance Utilization / Improvement	7,698	4,862	24,830	21,586	-13	411	223
7. Adjustment outside ADP/ other sources	-6,512	8,654	1,894	8,546	351	-78	-129
IV. TOTAL ADP RESOURCES	39,794	49,933	50,341	65,440	30	1	27

@: Including Foreign Project Assistance

Source: Annual Budget Statements of the Provincial Governments

2. Ministry of Finance, Government of Pakistan

4.5 PROVINCIAL RECEIPTS

H E A D	PUNJAB				SINDH			
	2001-02 Revised	2002-03 Budget	2002-03 Revised	2003-04 Budget	2001-02 Prov. Actual	2002-03 Budget	2002-03 Revised	2003-04 Budget
I. TOTAL REVENUE RECEIPTS (1+2)	112,286	130,725	129,336	149,347	65,568	84,901	84,247	90,914
1. Total Tax Revenue (i+ii)	99,550	109,473	108,720	120,821	57,543	64,468	65,150	75,212
(i) Provincial Tax Revenue	11,641	12,033	12,568	14,087	7,473	8,552	7,851	9,313
(ii) Share in Federal Taxes	87,909	97,440	96,153	106,734	50,070	55,916	57,299	65,899
2. Non-Tax Revenue *	12,736	21,252	20,616	28,526	8,025	20,433	19,096	15,702
II. CURRENT EXPENDITURE	101,526	117,100	115,022	129,195	65,433	84,807	86,715	89,548
Revenue surplus (+) / deficit (-)	10,760	13,625	14,314	20,151	135	94	-2,468	1,366
III. TOTAL DEVELOPMENT EXPENDITURE @	16,928	20,750	24,147	30,500	6,000	7,000	5,736	11,000
(i) Development Revenue Expenditure including District Govt. Share	11,640	13,790	18,632	17,933	1,130	1,455	1,308	1,564
(ii) Development Capital Expenditure	5,288	7,803	6,162	13,424	4,870	5,545	4,428	9,436
(iii) Outside ADP/ Foreign Project Assistance/ Operational Shortfall	-	-843	-647	-857	-	-	-	-
Development Expenditure Financed by								
1. Revenue surplus (+) / deficit (-)	10,760	13,625	14,314	20,151	135	94	-2,468	1,367
2. Net Capital Receipts	-4,033	-650	1,613	1,860	-6,636	-1,667	-5,651	-1,961
3. Net Public Account Receipts	34	100	100	100	-780	2,032	-569	-2,720
4. Development Revenue Receipts / Grants	9,920	502	1,885	89	5,898	23	2,048	23
5. Federal Government Loans / Public Debt	6,557	8,016	6,235	8,300	304	2,880	1,794	2,431
6. Cash Balance Utilization /Improvement**	-	-	-	-	7,281	-459	8,688	3,314
7. Adjustment outside ADP / other sources	-6,310	-843	-	-	-202	4,097	1,894	8,546
IV. TOTAL ADP RESOURCES	16,928	20,750	24,147	30,500	6,000	7,000	5,736	11,000

* NWFP's figures under this head also include net profit from generation of hydro electricity paid by WAPDA

** In case of Sindh and NWFP the figures under this head have been calculated as residual

@ Including Foreign Project Assistance

AND EXPENDITURE

(Million Rupees)

H E A D	N W F P				BALOCHISTAN			
	2001-02 Revised	2002-03 Budget	2002-03 Revised	2003-04 Budget	2001-02 Revised	2002-03 Budget	2002-03 Revised	2003-04 Budget
I. TOTAL REVENUE RECEIPTS (1+2)	33,294	46,608	37,039	51,460	23,109	26,435	24,287	24,642
1. Total Tax Revenue (i+ii)	21,432	24,716	25,013	27,899	17,195	19,187	17,695	17,784
(i) Provincial Tax Revenue	2,020	1,988	2,140	2,149	473	541	594	644
(ii) Share in Federal Taxes	19,412	22,728	22,872	25,750	16,722	18,646	17,101	17,140
2. Non-Tax Revenue *	11,862	21,892	12,027	23,561	5,914	7,248	6,592	6,858
II. CURRENT EXPENDITURE	25,131	38,882	27,878	38,351	19,776	19,757	23,402	24,035
Revenue surplus (+) /deficit (-)	8,163	7,726	9,162	13,109	3,333	6,678	885	607
III. TOTAL DEVELOPMENT EXPENDITURE @	8,710	13,673	11,569	14,696	8,156	8,510	8,889	9,244
(i) Development Revenue Expenditure including District Govt. Share	4,486	3,132	3,105	2,100	122	86	75	56
(ii) Development Capital Expenditure	1,810	10,541	8,464	12,596	8,034	8,424	8,814	9,188
(iii) Outside ADP/ Foreign Project Assistance/ Operational Shortfall	2,414	-	-	-	-	-	-	-
Development Expenditure Financed by								
1. Revenue surplus (+)/ deficit (-)	8,163	7,726	9,162	13,109	3,333	6,678	885	607
2. Net Capital Receipts	-10,896	-11,395	-13,645	-15,020	-1,631	-1,757	21	635
3. Net Public Account Receipts	5,299	1,432	456	141	1,005	1,055	-5,456	-6,001
4. Development Revenue Receipts / Grants	3,971	564	783	382	2,969	431	1,084	398
5. Federal Government Loan / Public Debt	3,511	5,286	9,813	10,611	724	1,441	1,213	806
6. Cash Balance Utilization /Improvement **	-1,339	4,659	5,000	5,473	1,756	662	11,142	12,799
7. Adjustment outside ADP / other sources	-	5,400	-	-	-	-	-	-
IV. TOTAL ADP RESOURCES	8,710	13,673	11,569	14,696	8,156	8,510	8,889	9,244

Source : Annual Budget Statements of the Provincial Governments

4.6 ZAKAT RECEIPTS

	(Million Rupees)				
	1998-99	1999-00	2000-01	2001-02	2002-03
1. Saving Bank Accounts & Similar Accounts	2,307	2,291	2,447	2,511	2,461
2. Notice Deposit Receipts and Accounts	40	53	40	26	25
3. Fixed Deposit Receipts and Accounts (Periodically)	626	792	729	549	483
4. Fixed Deposit Receipts & Accounts (on Maturity or encashment)	348	342	407	356	297
5. NIT Units	33	86	115	68	63
6. ICP Mutual Funds	5	..	9	9	9
7. Government Securities	2	2	1	2	3
8. Shares and Debentures of Companies	346	431	199	167	127
9. Annuities	0	0
10. Life Insurance Policies	28	43	70	42	62
11. Provident Credit Balances	327	269	259	200	245
Total Deduction of Zakat at Source	4,061	4,309	4,276	3,929	3,775
Zakat Voluntarily Paid	16	18	11	7	7
Other Receipts	2,435	85	89	27	2,508
TOTAL RECEIPTS	6,512	4,411	4,376	3,962	6,290
.. Negligible					