

3.4 Consolidated Provincial Receipts and Expenditures

		(Million Rupees)				
Receipt/Expenditure		FY79	FY80	FY81	FY82	FY83
1	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	17,428
	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
4	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
	Total Financing (i+ii+iii+iv)	3,138	3,112	1,149	4,167	6,396

Receipt/Expenditure		FY84	FY85	FY86	FY87
1	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
4	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
	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	45,773	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
iii. Operational Shortfall/Outside ADP	-	-	-659	-	-	-
4 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
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
iii. Operational Shortfall/Outside ADP	-	-395	-467	-	-575	2,677
4 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
Total ADP Resources (i to vi)	21,949	31,434	32,890	22,138	27,978	31,152

3.4 Consolidated Provincial Receipts and Expenditures

(Million Rupees)

Receipt/Expenditure	FY00	FY01	FY02	FY03	FY04
1 Total Revenue Receipts (i+ii)	210,290	227,399	234,257	279,219	304,394
i. Total Tax Revenue (a+b)	162,617	188,524	195,720	217,368	242,513
a. Provincial Tax Receipts	19,460	20,686	21,607	23,329	30,365
b. Federal Tax Assignments	143,157	167,838	174,113	194,039	212,148
ii. Non-tax Revenue	47,673	38,875	38,537	61,851	61,881
2 Current Expenditure	200,964	205,401	211,866	233,253	278,796
Revenue Surplus (+)/ Deficit (-)	9,325	21,998	22,391	45,966	25,598
3 Total Development Expenditure ² (i+ii+iii)	32,018	36,900	39,794	53,286	81,802
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	-
4 Development Expenditure Financed by					
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
Total ADP Resources (i to vii)	32,018	36,900	39,794	53,286	81,802

Receipt/Expenditure	FY05	FY06	FY07	FY08	FY09	FY10
1 Total Revenue Receipts (i+ii)	358,196	435,880	542,467	619,614	727,679	879,579
i. Total Tax Revenue (a+b)	284,046	339,467	384,115	443,233	533,593	630,679
a. Provincial Tax Receipts	32,828	39,244	51,063	50,914	61,360	63,530
b. Federal Tax Assignments	251,218	300,224	333,052	392,318	472,233	567,150
ii. Non-tax Revenue	74,150	96,413	158,353	176,381	194,087	248,900
2 Current Expenditure	310,934	355,048	434,502	497,506	568,407	704,882
Revenue Surplus (+)/ Deficit (-)	47,262	80,832	107,966	122,110	159,272	174,698
3 Total Development Expenditure ² (i+ii+iii)	123,352	198,074	236,470	257,112	265,495	303,064
i. Development Revenue Expenditure	46,012	44,896	81,434	94,113	91,999	112,347
ii. Development Capital Expenditure	77,483	120,179	155,036	163,000	178,796	190,715
iii. Outside ADP/Operational shortfall	-143	33,000	-	-	-5,300	-
4 Development Expenditure Financed by						
i. Revenue surplus (+) / deficit (-)	47,262	87,682	107,966	122,137	55,352	174,698
ii. Net Capital Receipts	-10,868	8,340	-1,443	21,591	-14,216	9,682
iii. Net Public Account Receipts	13,977	31,705	43,728	20,596	59,546	7,842
iv. Development Revenue Receipts / Grants	19,083	20,005	27,811	28,788	25,113	31,323
v. Federal Government Loan / Public Debt	22,403	35,598	33,963	22,472	34,288	20,365
vi. Cash Balance Utilization / Improvement	8,605	29,406	22,006	44,293	58,374	-24,324
vii. Adjustment outside ADP/ other sources	22,890	-14,801	2,400	-2,700	9,000	4,495
Total ADP Resources (i to vii)	123,352	197,934	236,430	257,175	227,459	224,082

3.4 Consolidated Provincial Receipts and Expenditures

	(Billion Rupees)				
	FY11	FY12	FY13	FY14	FY15
Total Revenue	1,211.4	1,334.0	1,544.5	1,767.6	1,902.4
Provincial share in Fed. Revenue	999.3	1,089.8	1,214.9	1,406.3	1,538.7
Provincial Taxes	64.6	107.2	150.7	190.1	205.8
Property Taxes	3.8	7.8	6.8	9.3	10.8
of which: Agricultural Tax	0.0	0.0	0.0	0.0	0.0
Excise Duties	4.3	4.2	4.9	5.4	6.0
Stamp Duties	14.1	16.6	18.3	21.7	29.5
Motor Vehicles Tax	10.6	11.2	13.9	15.5	15.9
Other	32.0	67.4	106.9	137.9	143.6
Provincial nontax	62.3	48.0	71.3	49.4	75.6
Interest	1.4	2.0	0.7	1.2	1.6
Profits from Hydro Electricity	7.5	0.0	0.0	0.0	0.1
Irrigation (Irrigation receipts only)	3.1	3.2	2.5	2.7	2.1
Others	50.3	42.8	68.2	45.5	71.9
Federal Loans and transfers/Grants	85.2	88.9	107.5	121.7	82.3
Loans(net)	15.1	10.2	22.9	62.3	36.3
Grants	53.3	54.6	59.8	53.8	32.7
Federal Grants for Development Expenditure	16.8	24.0	24.6	5.6	13.3
Total Expenditure	1,076.8	1,356.1	1,481.7	1,617.9	1,898.9
Current Expenditure	831.1	980.7	1,110.0	1,187.4	1,400.1
of which: interest to Fed. Govt.	18.6	12.8	14.7	14.0	12.9
other (including Irrigation Exp.)	812.6	967.8	1,095.2	1,173.4	1,387.2
Development Expenditure	245.6	375.4	371.5	430.5	498.8
Overall Balance	134.5	-22.1	62.9	149.5	3.5
Financing	-133.9	39.2	-52.8	-197.0	-87.3
External	0.0	0.0	0.0	0.0	0.0
Domestic	-133.9	39.2	-52.8	-197.0	-87.3
Bank	-132.6	37.3	-50.9	-194.6	-82.6
Non-Bank	-1.4	1.9	-1.7	-2.5	-4.7

3.4 Consolidated Provincial Receipts and Expenditures

	(Billion Rupees)				
	FY16	FY17	FY18	FY19	FY20
Total Revenue	2,293.9	2,428.2	2,938.5	2,995.9	3,241.0
Provincial share in Fed. Revenue	1,862.2	1,965.8	2,217.4	2,397.8	2,504.0
Provincial Taxes	283.3	321.8	401.4	401.8	413.6
Property Taxes	3.9	7.0	5.6	7.0	9.7
of which: Agricultural Tax	129.8	170.8	223.9	202.9	233.0
Excise Duties	6.9	6.6	8.6	9.3	7.6
Stamp Duties	35.5	38.2	62.8	70.4	59.1
Motor Vehicles Tax	19.1	21.3	24.1	24.9	18.0
Other	88.2	77.9	76.5	87.4	86.2
Provincial nontax	93.3	79.5	146.7	86.3	102.4
Interest	0.3	0.3	1.1	0.7	0.5
Profits from Hydro Electricity	36.4	23.5	61.3	21.1	25.7
Irrigation (Irrigation receipts only)	2.2	2.1	2.2	2.4	3.8
Others	54.3	53.6	82.1	62.1	72.4
Federal Loans and transfers/Grants	55.1	61.2	173.0	110.0	221.0
Loans(net)	12.3	31.2	63.5	22.6	-9.9
Grants	34.2	22.2	24.7	27.7	76.4
Federal Grants for Development Expenditure	8.7	7.8	84.8	59.7	154.5
Total Expenditure	2,152.2	2,591.5	2,960.9	2,857.0	3,163.9
Current Expenditure	1,559.8	1,739.3	2,080.7	2,350.8	2,541.9
of which: interest to Fed. Govt.	9.8	13.6	16.2	22.9	26.1
Other (including Irrigation Exp.)	1,550.0	1,725.7	2,064.5	2,327.9	2,515.8
Development Expenditure	592.4	852.2	880.1	506.2	622.0
Overall Balance	141.7	-163.2	-22.4	138.9	77.1
Financing	-207.4	15.9	17.5	-190.0	-224.9
External	0.0	0.0	0.0	0.0	0.0
Domestic	-207.4	15.9	17.5	-190.0	-224.9
Bank	-205.3	15.6	8.1	-192.4	-242.2
Non-Bank	-2.1	0.3	25.7	2.4	17.3

Source: FY82-FY10: Annual Budget Statements of the Provincial Government
FY11-FY20: Fiscal Operations,
Ministry of Finance, Government of Pakistan

Note:

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