

PUBLIC FINANCE

18.5 Revenue Receipts of the Provincial Governments

(Million rupees)

Items	PUNJAB				
	1998-99	1999-00	2000-01	2001-02	2002-03
Total revenue receipts	84395.1	101703.0	111910.0	122206.7	131221.6
A. Principal heads of revenue	75999.4	85500.0	96895.4	99549.4	108720.7
1. Direct taxes	26901.8	26054.0	30002.9	33311.2	32412.2
a. Corporation tax	---	---	---	---	---
b. Taxes on income other than corporation tax	23055.0	22392.4	26656.7	30221.8	29314.5
c. Land revenue	1906.6	1910.0	1978.0	2007.3	2005.7
d. Other heads	1940.2	1751.6	1368.2	1082.1	1092.0
2. Indirect taxes	49097.6	59446.0	66892.5	66238.2	76308.5
a. Central excise duty	216.6	215.4	319.0	9109.1	8946.2
b. Sales tax	14980.2	24743.7	30717.2	33137.8	37374.7
c. Provincial excise	570.0	400.0	375.2	474.6	557.4
d. Stamp duties	3764.7	4300.0	4000.0	3750.0	4050.1
e. Customs	12639.9	13361.6	13320.4	10413.0	14222.4
f. Other heads	16926.2	16425.3	18160.7	5049.5	5761.7
g. General sales tax	---	---	---	4304.2	5396.0
B. Other heads of revenue	7231.3	13073.4	12461.1	12737.0	20616.0
1. General revenue receipts	6379.5	6253.4	7549.7	8456.5	8441.0
a. Property & enterprise (Interest & dividends)	529.4	602.1	1517.9	1987.5	1841.8
b. Civil administration	5850.1	5651.3	6031.8	6469.0	6599.2
i. General administration	227.3	231.4	233.6	241.6	172.0
ii. Law & order	669.6	713.1	797.1	894.4	992.2
iii. Community services	715.9	466.2	410.1	419.0	488.0
iv. Social services	1216.9	989.8	1070.8	1284.4	843.4
v. Economic services	3020.4	3250.8	3520.2	3629.6	4103.6
2. Grants (Fed. Govt.)	23.7	5834.4	3906.6	3343.9	11122.0
3. Miscellaneous	828.1	985.6	1004.8	936.6	1053.0
C. Development revenue receipts	1164.4	3129.6	2553.5	9920.3	1884.9
1. Foreign grants	289.0	651.0	352.5	246.7	259.7
2. Other federal grants	875.4	2478.6	2201.0	9673.6	1625.2

Items	2003-04	2004-05	2005-06	2006-07 (Revised)	2007-08 (Budgeted)
Total revenue receipts	160415.1	186461.6	225186.2	276251.7	356171.8
A. Principal heads of revenue	123938.6	143718.8	173336.7	222720.0	270391.5
1. Direct taxes	37491.4	42457.3	53464.8	69826.0	103534.4
a. Corporation tax	---	---	---	0.0	0.0
b. Taxes on income other than corporation tax	32303.9	37206.8	48972.8	64289.7	97179.2
c. Land revenue	2886.1	3136.3	3674.6	4110.1	4849.9
d. Other heads	2301.4	2114.2	817.4	1426.2	1505.3
2. Indirect taxes	86447.2	101261.5	119871.9	152894.0	166857.1
a. Central excise duty	8247.0	9681.8	15629.0	20272.5	24394.9
b. Sales tax	41461.6	48991.7	59911.5	77112.5	84401.4
c. Provincial excise	692.3	790.9	888.7	1030.5	1216.0
d. Stamp duties	6378.7	6728.4	7762.5	8503.0	10033.5
e. Customs	17696.3	21824.0	27790.9	36670.6	35665.0
f. Other heads	6162.1	6781.0	7889.3	9304.9	11146.2
g. General sales tax	5809.2	6463.7	..	0.0	0.0
B. Other heads of revenue	31622.2	37585.6	51804.5	53531.8	85780.3
1. General revenue receipts	12811.3	12219.8	9821.0	17500.4	42234.4
a. Property & enterprise (Interest & dividends)	5203.2	3282.6	327.3	4761.6	29017.5
b. Civil administration	7608.1	8937.2	9493.7	12738.9	13216.9
i. General administration	178.0	183.8	165.3	194.0	214.9
ii. Law & order	1112.5	1282.6	1438.9	1674.4	1772.3
iii. Community services	720.0	950.0	1120.0	1161.5	1225.0
iv. Social services	818.9	846.0	946.7	1068.8	1063.5
v. Economic services	4778.7	5704.8	5822.8	8640.1	8941.2
2. Grants (Fed. Govt.)	14241.4	22282.2	34513.0	18347.9	25934.7
3. Miscellaneous	4569.5	3083.6	7470.8	17683.4	17611.2
C. Development revenue receipts	4854.3	5157.2	45.0	0.0	0.0
1. Foreign grants	2069.7	5157.2	45.0	0.0	0.0
2. Other federal grants	2784.6	0.0	0.0	0.0	0.0

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18.5 Revenue Receipts of the Provincial Governments

(Million rupees)

Items	SINDH				
	1998-99	1999-00	2000-01	2001-02	2002-03
Total revenue receipts	41456.3	57094.2	64803.7	83101.2	95475.2
A. Principal heads of revenue	36969.2	44457.9	54967.4	59963.3	65450.2
1. Direct taxes	10422.2	10039.1	11950.5	13034.2	13087.0
a. Corporation tax	---	---	---	---	---
b. Taxes on income other than corporation tax	9110.0	8801.1	10534.0	11744.0	11651.2
c. Land revenue	130.0	130.0	144.2	76.5	67.4
d. Other heads	1182.2	1108.0	1272.3	1213.7	1368.4
2. Indirect taxes	26547.0	34418.8	43016.9	46929.1	52363.2
a. Central excise duty	8182.6	9508.1	11874.2	12262.0	14114.0
b. Sales tax	6025.2	9952.2	13181.2	14518.3	17106.7
c. Provincial excise	600.3	650.0	900.0	610.0	700.0
d. Stamp duties	2046.2	1600.0	2008.7	1900.0	2300.0
e. Customs	5083.9	5374.2	5357.6	4188.2	5878.9
f. Other Heads	4608.8	7334.3	9695.2	13450.6	12263.6
g. General sales tax	---	---	---	---	---
B. Other heads of revenue	3464.6	11414.5	9813.8	19956.9	27977.1
1. General revenue receipts	1944.6	2429.1	2219.3	1874.3	1955.1
a. Property & enterprise (Interest & dividends)	148.7	504.2	74.8	136.2	60.0
b. Civil administration	1795.9	1924.9	2144.5	1738.1	1895.1
i. General administration	65.6	75.4	86.0	55.5	59.8
ii. Law & order	394.1	453.2	516.7	537.2	662.3
iii. Community services	158.9	66.7	76.0	106.1	114.0
iv. Social services	330.2	379.7	432.9	352.7	296.0
v. Economic services	847.1	949.9	1032.9	686.6	763.0
2. Grants (Fed. Govt.)	---	7213.9	5711.0	7798.9	8880.9
3. Miscellaneous	1520.0	1771.5	1883.5	10283.7	17141.1
C. Development revenue receipts	1022.5	1221.8	22.5	3181.0	2047.9
1. Foreign grants	22.5	18.6	22.5	22.5	22.5
2. Other federal grants	1000.0	1203.2	---	3158.5	2025.4

Items	2003-04	2004-05	2005-06	2006-07 (Revised)	2007-08 (Budgeted)
Total revenue receipts	90694.2	111541.1	137868.1	125989.2	155213.0
A. Principal heads of revenue	73942.2	86416.4	108796.1	85001.3	104995.2
1. Direct taxes	13890.0	15899.4	19638.0	30047.7	39058.1
a. Corporation tax	---	---	---	0.0	0.0
b. Taxes on income other than corporation tax	12975.0	14813.2	18311.0	28560.3	37201.9
c. Land revenue	---	110.0	110.0	110.0	124.0
d. Other heads	915.0	976.2	1217.0	1377.4	1732.2
2. Indirect taxes	60052.2	70517.0	89158.1	54953.6	65937.1
a. Central excise duty	16279.1	20023.4	25397.5	10370.7	12555.5
b. Sales tax	18817.3	21469.8	24764.7	18219.1	22800.3
c. Provincial excise	700.0	1100.0	1300.0	1300.0	1500.0
d. Stamp duties	3400.0	4000.0	4308.0	4800.0	5500.0
e. Customs	7314.8	8641.0	11487.5	12525.8	14742.3
f. Other heads	13541.0	15282.8	21900.4	7738.0	8839.0
g. General sales tax	---	---	---	0.0	0.0
B. Other heads of revenue	11640.7	16160.4	18164.9	29667.3	35304.2
1. General revenue receipts	1424.9	1853.2	2151.1	3566.5	4089.4
a. Property & enterprise (Interest & dividends)	12.8	18.3	16.6	1244.3	1297.6
b. Civil administration	1412.1	1834.9	2134.5	2322.2	2791.8
i. General administration	96.0	62.5	90.0	112.0	138.5
ii. Law & order	450.6	737.0	842.5	910.0	1026.4
iii. Community services	92.6	165.0	166.0	142.0	178.0
iv. Social services	264.8	298.0	304.0	404.5	560.7
v. Economic services	508.1	572.4	732.0	753.7	888.2
2. Grants (Fed. Govt.)	8182.8	11207.2	13437.8	22730.8	27526.5
3. Miscellaneous	2033.0	3100.0	2576.0	3370.0	3688.3
C. Development revenue receipts	5111.3	8964.3	10907.1	11320.6	14913.5
1. Foreign grants	22.5	22.5	22.5	22.5	22.5
2. Other federal grants	5088.8	8941.8	10884.6	11298.1	14891.1

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18.5 Revenue Receipts of the Provincial Governments

(Million rupees)

Items	N.W.F.P.				
	1998-99	1999-00	2000-01	2001-02	2002-03
Total revenue receipts	33561.3	32472.4	33643.29	37639.1	48137.2
A. Principal heads of revenue	15968.8	18206.1	20599.61	21407.3	34912.3
1. Direct taxes	5612.2	5530.0	6436.74	7180.5	7237.3
a. Corporation tax	---	---	---	---	---
b. Taxes on income other than corporation tax	5112.5	5054.4	6001.91	6777.4	6761.5
c. Land revenue	150.0	180.0	200.00	200.0	220.0
d. Other heads	349.7	295.6	234.83	203.1	255.8
2. Indirect taxes	10356.6	12676.1	14162.87	14226.8	27675.0
a. Central excise duty	2819.7	2580.6	2308.59	2052.3	2077.7
b. Sales tax	3504.3	5788.0	7666.38	---	---
c. Provincial excise	16.0	18.0	20.00	22.0	25.0
d. Stamp duties	180.0	200.0	200.00	200.0	210.0
e. Customs	2956.9	3126.0	3116.06	2435.9	3426.7
f. Other heads	879.7	963.5	851.84	662.5	10993.5
g. General sales tax	---	---	---	8854.1	10942.1
B. Other heads of revenue	16403.7	12395.3	12035.87	11862.2	12026.7
1. General revenue receipts	7917.7	7909.0	7767.41	7686.0	7596.7
a. Property & enterprise (Interest & dividends)	6125.0	6102.0	6110.06	6113.5	6125.0
b. Civil administration	1792.7	1807.0	1657.35	1572.5	1471.7
i. General administration	56.2	95.0	95.50	109.0	35.3
ii. Law & order	144.8	185.0	195.75	175.0	195.7
iii. Community services	235.0	235.0	210.70	175.0	160.0
iv. Social services	625.5	528.0	519.26	369.3	242.2
v. Economic services	731.2	764.0	636.14	744.2	838.5
2. Grants (Fed. Govt.)	3675.0	4057.3	3827.60	3915.4	4119.3
3. Miscellaneous	4811.0	429.0	440.86	260.8	310.7
C. Development revenue receipts	1188.8	1871.0	1007.81	4369.6	1198.2
1. Foreign grants	724.4	902.0	312.81	398.5	415.2
2. Other federal grants	464.4	969.0	695.00	3971.1	783.0

Items	2003-04	2004-05	2005-06	2006-07 (Revised)	2007-08 (Budgeted)
Total revenue receipts	41083.5	54711.1	69872.3	72337.6	87110.5
A. Principal heads of revenue	27679.2	32554.7	38149.0	45598.0	57384.8
1. Direct taxes	8032.8	9196.9	11257.6	17409.7	22695.6
a. Corporation tax	---	---	---	0.0	0.0
b. Taxes on income other than corporation tax	7533.3	8544.7	10548.2	16513.1	21502.3
c. Land revenue	250.0	300.0	330.0	420.9	600.0
d. Other heads	249.5	352.2	379.4	475.7	593.3
2. Indirect taxes	19646.4	23357.8	26891.4	28188.3	34689.2
a. Central excise duty	1934.4	2914.1	2517.1	3727.9	4862.8
b. Sales tax	0.0	12016.8	16124.4	15435.8	19097.3
c. Provincial excise	20.4	25.0	30.0	40.0	45.8
d. Stamp duties	220.0	280.0	300.0	350.0	500.0
e. Customs	4263.6	5607.7	6695.8	7301.0	8592.9
f. Other heads	895.2	1103.0	1224.1	1333.5	1590.4
g. General sales tax	12312.8	1411.2	---	---	---
B. Other heads of revenue	11897.6	12710.7	27314.0	18434.5	21065.5
1. General revenue receipts	7654.5	6793.2	6049.6	8132.2	8530.4
a. Property & enterprise (Interest & dividends)	6114.0	6084.0	6092.0	6100.0	6114.3
b. Civil administration	1540.5	709.2	757.6	2032.2	2416.1
i. General administration	37.6	45.0	49.0	53.5	55.5
ii. Law & order	207.8	231.0	248.7	288.0	401.7
iii. Community services	193.4	184.7	185.6	235.0	290.3
iv. Social services	226.1	244.0	259.3	278.6	336.3
v. Economic services	875.6	4.5	15.0	1177.1	1332.3
2. Grants (Fed. Govt.)	3898.0	4500.0	17473.2	9765.3	11907.8
3. Miscellaneous	345.1	1417.5	2991.2	537.0	627.3
C. Development revenue receipts	1506.7	9445.7	4409.3	8305.1	8660.2
1. Foreign grants	659.9	7128.1	879.1	885.6	766.1
2. Other federal grants	846.8	2317.6	3530.2	7419.5	7894.1

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18.5 Revenue Receipts of the Provincial Governments

(Million rupees)

Items	BALOCHISTAN				
	1998-99	1999-00	2000-01	2001-02	2002-03
Total revenue receipts	17137.5	20721.5	24251.7	26071.0	25369.9
A. Principal heads of revenue	11846.4	13992.9	17651.2	17188.3	17694.6
1. Direct taxes	2125.7	2066.7	2550.7	2847.4	2620.9
a. Corporation tax	---	---	---	---	---
b. Taxes on income other than corporation tax	1961.6	1913.1	2349.3	2652.9	2500.0
c. Land revenue	21.3	26.7	30.4	32.8	43.9
d. Other heads	142.8	126.9	171.0	161.7	77.0
2. Indirect taxes	9720.7	11926.2	15100.5	14340.9	15073.7
a. Central excise duty	2710.5	2843.7	3022.9	4253.1	4266.3
b. Sales tax	1371.7	2265.7	2812.7	3034.4	3329.6
c. Provincial excise	53.1	63.0	110.2	145.0	165.4
d. Stamp duties	44.2	51.8	59.6	62.2	70.6
e. Customs	1157.4	1223.6	1219.7	953.5	1267.0
f. Other Heads	4383.8	5478.4	7875.4	5741.4	5617.5
g. General sales tax	---	---	---	151.3	357.3
B. Other heads of revenue	4900.5	5742.1	5781.5	5913.5	6591.1
1. General revenue receipts	288.9	360.7	459.7	371.5	342.9
a. Property & enterprise (Interest & dividends)	1.2	9.4	10.8	10.4	11.1
b. Civil administration	287.7	351.3	448.9	361.1	331.8
i. General administration	2.3	2.9	21.4	23.1	25.3
ii. Law & order	41.1	51.6	59.9	32.0	35.1
iii. Community services	15.1	28.7	44.0	25.2	30.5
iv. Social services	28.0	33.6	38.4	42.8	48.5
v. Economic services	201.2	234.5	285.2	238.0	192.4
2. Grants(Fed. Grants)	4536.8	5241.7	5061.8	5261.2	5859.2
3. Miscellaneous	74.8	139.7	260.0	280.8	389.0
C. Development revenue receipts	390.6	986.5	819.0	2969.2	1084.2
1. Foreign grants	11.5	494.3	241.0	127.3	176.5
2. Other federal grants	379.1	492.2	578.0	2841.9	907.7

Items	2003-04	2004-05	2005-06	2006-07 (Revised)	2007-08 (Budgeted)
Total revenue receipts	25642.3	30549.2	36872.1	51433.5	44181.4
A. Principal heads of revenue	16952.7	20211.8	22716.2	28222.8	27512.6
1. Direct taxes	2934.8	3306.5	4282.3	6313.5	8190.1
a. Corporation tax	---	---	---	0.0	0.0
b. Taxes on income other than corporation tax	2785.5	3159.4	3881.7	6079.9	7920.8
c. Land revenue	89.6	45.5	268.0	74.8	76.3
d. Other heads	59.7	101.6	132.6	158.8	193.0
2. Indirect taxes	14017.9	16905.3	18433.9	21909.3	19322.5
a. Central excise duty	3724.6	5115.9	5078.3	6014.7	6642.8
b. Sales tax	3693.7	4298.0	4665.2	3191.7	4013.3
c. Provincial excise	215.9	225.0	224.6	216.9	224.9
d. Stamp duties	100.9	141.4	162.1	176.0	210.0
e. Customs	1576.5	2073.5	2475.8	2699.6	3177.3
f. Other Heads	4344.5	4906.3	5636.6	7507.7	4772.6
g. General sales tax	361.8	145.2	191.3	2102.6	281.7
B. Other heads of revenue	6740.4	7692.9	9491.6	14185.1	16316.4
1. General revenue receipts	404.7	559.0	748.2	1955.3	2023.9
a. Property & enterprise (Interest & dividends)	3.5	23.3	20.6	159.4	148.1
b. Civil administration	401.2	535.7	727.6	1795.9	1875.8
i. General administration	4.9	3.0	5.0	7.3	7.8
ii. Law & order	61.7	63.7	58.5	135.9	125.1
iii. Community services	75.0	58.0	53.3	66.1	69.6
iv. Social services	33.7	47.0	77.1	79.9	80.9
v. Economic services	225.9	364.0	533.7	1506.7	1592.4
2. Grants(Fed. Grants)	6001.3	6915.3	8095.1	12207.2	14280.2
3. Miscellaneous	334.4	218.6	648.3	22.6	12.3
C. Development revenue receipts	1949.2	2644.5	4664.3	9025.6	352.4
1. Foreign grants	114.8	239.6	4664.3	535.5	352.4
2. Other federal grants	1834.4	2404.9	---	8490.1	0.0

Source: Annual Budget Statements, Finance Division, Government of Pakistan.

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18.5 Revenue Receipts of the Provincial Governments

(Million rupees)

Items	All Province				
	1998-99	1999-00	2000-01	2001-02	2002-03
Total revenue receipts	176550.2	211991.1	234608.7	269018.0	300203.9
A. Principal heads of revenue	140783.8	162156.9	190113.6	198108.3	226777.8
1. Direct taxes	45061.9	43689.8	50940.8	56373.3	55357.4
a. Corporation tax	0.0	0.0	0.0	0.0	0.0
b. Taxes on income other than corporation tax	0.0	0.0	0.0	0.0	0.0
c. Land revenue	39239.1	38161.0	45541.9	51396.1	50227.2
d. Other heads	2207.9	2246.7	2352.6	2316.6	2337.0
2. Indirect taxes	3614.9	3282.1	3046.3	2660.6	2793.2
a. Central excise duty	95721.9	118467.1	139172.8	141735.0	171420.4
b. Sales tax	13929.4	15147.8	17524.7	27676.5	29404.2
c. Provincial excise	25881.4	42749.6	54377.5	50690.5	57811.0
d. Stamp duties	1239.4	1131.0	1405.4	1251.6	1447.8
e. Customs	6035.1	6151.8	6268.3	5912.2	6630.7
f. Other Heads	21838.1	23085.4	23013.8	17990.6	24795.0
g. General sales tax	26798.5	30201.5	36583.1	24904.0	34636.3
B. Other heads of revenue	32000.1	42625.3	40092.3	50469.6	67210.9
1. General revenue receipts	16530.7	16952.2	17996.1	18388.3	18335.7
a. Property & enterprise (Interest & dividends)	0.0	0.0	0.0	0.0	0.0
b. Civil administration	6804.3	7217.7	7713.6	8247.6	8037.9
i. General administration	9726.4	9734.5	10282.6	10140.7	10297.8
ii. Law & order	351.4	404.7	436.5	429.2	292.4
iii. Community services	1249.6	1402.9	1569.5	1638.6	1885.3
iv. Social services	1124.9	796.6	740.8	725.3	792.5
v. Economic services	2200.6	1931.1	2061.4	2049.2	1430.1
2. Grants(Fed. Grants)	4799.9	5199.2	5474.4	5298.4	5897.5
3. Miscellaneous	8235.5	22347.3	18507.0	20319.4	29981.4
C. Development revenue receipts	3766.3	7208.9	4402.8	20440.1	6215.2
1. Foreign grants	1047.4	2065.9	928.8	795.0	873.9
2. Other federal grants	2718.9	5143.0	3474.0	19645.1	5341.3

Items	2003-04	2004-05	2005-06	2006-07 (Revised)	2007-08 (Budgeted)
Total revenue receipts	317835.1	383263.0	469798.7	526011.8	642676.8
A. Principal heads of revenue	242512.7	282901.7	342998.0	381541.9	460284.1
1. Direct taxes	62349.0	70860.1	88642.7	123596.9	173478.3
a. Corporation tax	0.0	0.0	0.0	0.0	0.0
b. Taxes on income other than corporation tax	0.0	0.0	0.0	0.0	0.0
c. Land revenue	55597.7	63724.1	81713.7	115443.0	163804.2
d. Other heads	3225.7	3591.8	4382.6	4715.8	5650.2
2. Indirect taxes	3525.6	3544.2	2546.4	3438.1	4023.9
a. Central excise duty	180163.7	212041.6	254355.3	259745.0	286805.9
b. Sales tax	30185.1	37735.2	48621.9	40385.7	48456.0
c. Provincial excise	63972.6	86776.3	105465.8	113959.1	130312.4
d. Stamp duties	1628.6	2140.9	2443.3	2587.4	2986.7
e. Customs	10099.6	11149.8	12532.6	13829.0	16243.5
f. Other heads	30851.2	38146.2	48450.0	59197.0	62177.5
g. General sales tax	24942.8	28073.1	36650.4	25884.2	26348.2
B. Other heads of revenue	18483.8	8020.1	191.3	2102.6	281.7
1. General revenue receipts	61900.9	74149.6	106775.0	115818.6	158466.4
a. Property & enterprise (Interest & dividends)	22295.4	21425.2	18769.9	31154.4	56878.2
b. Civil administration	0.0	0.0	0.0	0.0	0.0
i. General administration	11333.5	9408.2	6456.5	12265.2	36577.5
ii. Law & order	10961.9	12017.0	13113.4	18889.1	20300.8
iii. Community services	316.5	294.3	309.3	366.8	416.7
iv. Social services	1832.6	2314.3	2588.6	3008.4	3325.5
v. Economic services	1081.0	1357.7	1524.9	1604.6	1763.0
2. Grants(Fed. Grants)	1343.5	1435.0	1587.1	1831.7	2041.4
3. Miscellaneous	6388.3	6645.7	7103.5	12077.6	12754.1
C. Development revenue receipts	32323.5	44904.7	73519.1	63051.2	79649.2
1. Foreign grants	7282.0	7819.7	13686.3	21613.0	21939.1
2. Other federal grants	13421.5	26211.7	20025.7	28651.3	23926.2
1. Foreign grants	2866.9	12547.4	5610.9	1443.6	1141.0
2. Other federal grants	10554.6	13664.3	14414.8	27207.7	22785.2

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