

PUBLIC FINANCE

18.5 Revenue Receipts of the Provincial Governments

(Million rupees)

Items	PUNJAB				
	1997-98	1998-99	1999-00	2000-01	2001-02
Total revenue receipts	80381.7	84395.1	101703.0	111910.0	122206.7
A. Principal heads of revenue	72294.1	75999.4	85500.0	96895.4	99549.4
1. Direct taxes	24076.2	26901.8	26054.0	30002.9	33311.2
a. Corporation tax	---	---	---	---	---
b. Taxes on income other than corporation tax	20924.6	23055.0	22392.4	26656.7	30221.8
c. Land revenue	1300.0	1906.6	1910.0	1978.0	2007.3
d. Other heads	1851.6	1940.2	1751.6	1368.2	1082.1
2. Indirect taxes	48217.9	49097.6	59446.0	66892.5	66238.2
a. Central excise duty	238.4	216.6	215.4	319.0	9109.1
b. Sales tax	11152.4	14980.2	24743.7	30717.2	33137.8
c. Provincial excise	544.0	570.0	400.0	375.2	474.6
d. Stamp duties	3258.0	3764.7	4300.0	4000.0	3750.0
e. Customs	16229.8	12639.9	13361.6	13320.4	10413.0
f. Other heads	16795.3	16926.2	16425.3	18160.7	5049.5
g. General sales tax	---	---	---	---	4304.2
B. Other heads of revenue	7227.0	7231.3	13073.4	12461.1	12737.0
1. General revenue receipts	5955.1	6379.5	6253.4	7549.7	8456.5
a. Property & enterprise (Interest & dividends)	497.8	529.4	602.1	1517.9	1987.5
b. Civil administration	5457.3	5850.1	5651.3	6031.8	6469.0
i. General administration	226.4	227.3	231.4	233.6	241.6
ii. Law & order	605.6	669.6	713.1	797.1	894.4
iii. Community services	695.6	715.9	466.2	410.1	419.0
iv. Social services	1138.7	1216.9	989.8	1070.8	1284.4
v. Economic services	2791.0	3020.4	3250.8	3520.2	3629.6
2. Grants (Fed. Govt.)	449.2	23.7	5834.4	3906.6	3343.9
3. Miscellaneous	822.7	828.1	985.6	1004.8	936.6
C. Development revenue receipts	860.6	1164.4	3129.6	2553.5	9920.3
1. Foreign grants	379.0	289.0	651.0	352.5	246.7
2. Other federal grants	481.6	875.4	2478.6	2201.0	9673.6

Items	2002-03	2003-04	2004-05	2005-06 (Revised)	2006-07 (Budgeted)
Total revenue receipts	131221.6	160415.1	186461.6	225186.2	274133.6
A. Principal heads of revenue	108720.7	123938.6	143718.8	173336.7	217050.2
1. Direct taxes	32412.2	37491.4	42457.3	53464.8	68969.8
a. Corporation tax	---	---	---	---	---
b. Taxes on income other than corporation tax	29314.5	32303.9	37206.8	48972.8	64267.7
c. Land revenue	2005.7	2886.1	3136.3	3674.6	4046.3
d. Other heads	1092.0	2301.4	2114.2	817.4	655.8
2. Indirect taxes	76308.5	86447.2	101261.5	119871.9	148080.4
a. Central excise duty	8946.2	8247.0	9681.8	15629.0	19520.1
b. Sales tax	37374.7	41461.6	48991.7	59911.5	74796.4
c. Provincial excise	557.4	692.3	790.9	888.7	1026.2
d. Stamp duties	4050.1	6378.7	6728.4	7762.5	8497.7
e. Customs	14222.4	17696.3	21824.0	27790.9	35526.7
f. Other heads	5761.7	6162.1	6781.0	7889.3	8713.3
g. General sales tax	5396.0	5809.2	6463.7	---	---
B. Other heads of revenue	20616.0	31622.2	37585.6	51804.5	57038.4
1. General revenue receipts	8441.0	12811.3	12219.8	9821.0	46104.5
a. Property & enterprise (Interest & dividends)	1841.8	5203.2	3282.6	327.3	29167.9
b. Civil administration	6599.2	7608.1	8937.2	9493.7	16936.6
i. General administration	172.0	178.0	183.8	165.3	12231.3
ii. Law & order	992.2	1112.5	1282.6	1438.9	167.3
iii. Community services	488.0	720.0	950.0	1120.0	1606.6
iv. Social services	843.4	818.9	846.0	946.7	956.6
v. Economic services	4103.6	4778.7	5704.8	5822.8	8347.8
2. Grants (Fed. Govt.)	11122.0	14241.4	22282.2	34513.0	14702.5
3. Miscellaneous	1053.0	4569.5	3083.6	7470.8	13168.0
C. Development revenue receipts	1884.9	4854.3	5157.2	45.0	45.0
1. Foreign grants	259.7	2069.7	5157.2	45.0	45.0
2. Other federal grants	1625.2	2784.6	0.0	0.0	0.0

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18.5 Revenue Receipts of the Provincial Governments

(Million rupees)

Items	SINDH				
	1997-98	1998-99	1999-00	2000-01	2001-02
Total revenue receipts	39936.3	41456.3	57094.2	64803.7	83101.2
A. Principal heads of revenue	36364.0	36969.2	44457.9	54967.4	59963.3
1. Direct taxes	9376.0	10422.2	10039.1	11950.5	13034.2
a. Corporation tax	---	---	---	---	---
b. Taxes on income other than corporation tax	8284.0	9110.0	8801.1	10534.0	11744.0
c. Land revenue	120.0	130.0	130.0	144.2	76.5
d. Other heads	972.0	1182.2	1108.0	1272.3	1213.7
2. Indirect taxes	26988.0	26547.0	34418.8	43016.9	46929.1
a. Central excise duty	9052.8	8182.6	9508.1	11874.2	12262.0
b. Sales tax	4485.6	6025.2	9952.2	13181.2	14518.3
c. Provincial excise	521.6	600.3	650.0	900.0	610.0
d. Stamp duties	1791.2	2046.2	1600.0	2008.7	1900.0
e. Customs	6527.8	5083.9	5374.2	5357.6	4188.2
f. Other Heads	4609.0	4608.8	7334.3	9695.2	13450.6
g. General sales tax	---	---	---	---	---
B. Other heads of revenue	2681.2	3464.6	11414.5	9813.8	19956.9
1. General revenue receipts	2031.2	1944.6	2429.1	2219.3	1874.3
a. Property & enterprise (Interest & dividends)	418.1	148.7	504.2	74.8	136.2
b. Civil administration	1613.1	1795.9	1924.9	2144.5	1738.1
i. General administration	58.3	65.6	75.4	86.0	55.5
ii. Law & order	338.9	394.1	453.2	516.7	537.2
iii. Community services	140.2	158.9	66.7	76.0	106.1
iv. Social services	291.3	330.2	379.7	432.9	352.7
v. Economic services	784.4	847.1	949.9	1032.9	686.6
2. Grants (Fed. Govt.)	---	---	7213.9	5711.0	7798.9
3. Miscellaneous	650.0	1520.0	1771.5	1883.5	10283.7
C. Development revenue receipts	891.1	1022.5	1221.8	22.5	3181.0
1. Foreign grants	22.1	22.5	18.6	22.5	22.5
2. Other federal grants	869.0	1000.0	1203.2	---	3158.5

Items	2002-03	2003-04	2004-05	2004-05 (Revised)	2006-07 (Budgeted)
Total revenue receipts	95475.2	90694.2	111541.1	137868.1	158209.4
A. Principal heads of revenue	65450.2	73942.2	86416.4	108796.1	116473.5
1. Direct taxes	13087.0	13890.0	15899.4	19638.0	25585.6
a. Corporation tax	---	---	---	---	---
b. Taxes on income other than corporation tax	11651.2	12975.0	14813.2	18311.0	24294.6
c. Land revenue	67.4	---	110.0	110.0	110.0
d. Other heads	1368.4	915.0	976.2	1217.0	1181.0
2. Indirect taxes	52363.2	60052.2	70517.0	89158.1	90887.9
a. Central excise duty	14114.0	16279.1	20023.4	25397.5	29872.2
b. Sales tax	17106.7	18817.3	21469.8	24764.7	19882.7
c. Provincial excise	700.0	700.0	1100.0	1300.0	1400.0
d. Stamp duties	2300.0	3400.0	4000.0	4308.0	4800.0
e. Customs	5878.9	7314.8	8641.0	11487.5	14685.2
f. Other heads	12263.6	13541.0	15282.8	21900.4	20247.8
g. General sales tax	---	---	---	---	---
B. Other heads of revenue	27977.1	11640.7	16160.4	18164.9	31139.2
1. General revenue receipts	1955.1	1424.9	1853.2	2151.1	3587.9
a. Property & enterprise (Interest & dividends)	60.0	12.8	18.3	16.6	1243.5
b. Civil administration	1895.1	1412.1	1834.9	2134.5	2344.4
i. General administration	59.8	96.0	62.5	90.0	101.0
ii. Law & order	662.3	450.6	737.0	842.5	910.0
iii. Community services	114.0	92.6	165.0	166.0	182.0
iv. Social services	296.0	264.8	298.0	304.0	204.5
v. Economic services	763.0	508.1	572.4	732.0	946.9
2. Grants (Fed. Govt.)	8880.9	8182.8	11207.2	13437.8	24434.3
3. Miscellaneous	17141.1	2033.0	3100.0	2576.0	3117.0
C. Development revenue receipts	2047.9	5111.3	8964.3	10907.1	10596.7
1. Foreign grants	22.5	22.5	22.5	22.5	22.5
2. Other federal grants	2025.4	5088.8	8941.8	10884.6	10574.2

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PUBLIC FINANCE

18.5 Revenue Receipts of the Provincial Governments

(Million rupees)

Items	N.W.F.P.				
	1997-98	1998-99	1999-00	2000-01	2001-02
Total revenue receipts	27575.1	33561.3	32472.4	33643.29	37639.1
A. Principal heads of revenue	15254.1	15968.8	18206.1	20599.61	21407.3
1. Direct taxes	5261.1	5612.2	5530.0	6436.74	7180.5
a. Corporation tax	---	---	---	---	---
b. Taxes on income other than corporation tax	4612.7	5112.5	5054.4	6001.91	6777.4
c. Land revenue	317.7	150.0	180.0	200.00	200.0
d. Other heads	330.7	349.7	295.6	234.83	203.1
2. Indirect taxes	9993.0	10356.6	12676.1	14162.87	14226.8
a. Central excise duty	2862.6	2819.7	2580.6	2308.59	2052.3
b. Sales tax	2608.9	3504.3	5788.0	7666.38	--
c. Provincial excise	12.5	16.0	18.0	20.00	22.0
d. Stamp duties	200.0	180.0	200.0	200.00	200.0
e. Customs	3796.7	2956.9	3126.0	3116.06	2435.9
f. Other heads	512.3	879.7	963.5	851.84	662.5
g. General sales tax	---	---	---	---	8854.1
B. Other heads of revenue	11041.7	16403.7	12395.3	12035.87	11862.2
1. General revenue receipts	7453.5	7917.7	7909.0	7767.41	7686.0
a. Property & enterprise (Interest & dividends)	6094.9	6125.0	6102.0	6110.06	6113.5
b. Civil administration	1358.6	1792.7	1807.0	1657.35	1572.5
i. General administration	83.6	56.2	95.0	95.50	109.0
ii. Law & order	133.5	144.8	185.0	195.75	175.0
iii. Community services	205.0	235.0	235.0	210.70	175.0
iv. Social services	316.4	625.5	528.0	519.26	369.3
v. Economic services	620.1	731.2	764.0	636.14	744.2
2. Grants (Fed. Govt.)	3327.6	3675.0	4057.3	3827.60	3915.4
3. Miscellaneous	260.6	4811.0	429.0	440.86	260.8
C. Development revenue receipts	1279.3	1188.8	1871.0	1007.81	4369.6
1. Foreign grants	1030.3	724.4	902.0	312.81	398.5
2. Other federal grants	249.0	464.4	969.0	695.00	3971.1

Items	2002-03	2003-04	2004-05	2005-06 (Revised)	2006-07 (Budgeted)
Total revenue receipts	48137.2	41083.6	54711.1	69872.3	70147.4
A. Principal heads of revenue	34912.3	27679.3	32554.7	38149.0	45336.9
1. Direct taxes	7237.3	8032.9	9196.9	11257.6	14722.5
a. Corporation tax	---	---	---	---	---
b. Taxes on income other than corporation tax	6761.5	7533.3	8544.7	10548.2	13973.5
c. Land revenue	220.0	250.0	300.0	330.0	380.0
d. Other heads	255.8	249.6	352.2	379.4	369.0
2. Indirect taxes	27675.0	19646.4	23357.8	26891.4	30650.4
a. Central excise duty	2077.7	1934.4	2914.1	2517.1	3405.6
b. Sales tax	--	--	12016.8	16124.4	16890.9
c. Provincial excise	25.0	20.4	25.0	30.0	45.0
d. Stamp duties	210.0	220.0	280.0	300.0	350.0
e. Customs	3426.7	4263.6	5607.7	6695.8	8559.6
f. Other heads	10993.5	895.2	1103.0	1224.1	1399.3
g. General sales tax	10942.1	12312.8	1411.2	---	---
B. Other heads of revenue	12026.7	11897.6	12710.7	27314.0	22169.2
1. General revenue receipts	7596.7	7654.5	6793.2	6049.6	8971.0
a. Property & enterprise (Interest & dividends)	6125.0	6114.0	6084.0	6092.0	8100.0
b. Civil administration	1471.7	1540.5	709.2	757.6	871.0
i. General administration	35.3	37.6	45.0	49.0	53.0
ii. Law & order	195.7	207.8	231.0	248.7	292.0
iii. Community services	160.0	193.4	184.7	185.6	225.0
iv. Social services	242.2	226.1	244.0	259.3	286.0
v. Economic services	838.5	875.6	4.5	15.0	15.0
2. Grants (Fed. Govt.)	4119.3	3898.0	4500.0	17473.2	9712.5
3. Miscellaneous	310.7	345.1	1417.5	2991.2	3485.7
C. Development revenue receipts	1198.2	1506.7	9445.7	4409.3	2641.3
1. Foreign grants	415.2	659.9	7128.1	879.1	935.9
2. Other federal grants	783.0	846.8	2317.6	3530.2	1705.4

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18.5 Revenue Receipts of the Provincial Governments

(Million rupees)

Items	BALOCHISTAN				
	1997-98	1998-99	1999-00	2000-01	2001-02
Total revenue receipts	15857.9	17137.5	20721.5	24251.7	26071.0
A. Principal heads of revenue	11045.1	11846.4	13992.9	17651.2	17188.3
1. Direct taxes	1827.7	2125.7	2066.7	2550.7	2847.4
a. Corporation tax	---	---	---	---	---
b. Taxes on income other than corporation tax	1786.0	1961.6	1913.1	2349.3	2652.9
c. Land revenue	19.2	21.3	26.7	30.4	32.8
d. Other heads	22.5	142.8	126.9	171.0	161.7
2. Indirect taxes	9217.4	9720.7	11926.2	15100.5	14340.9
a. Central excise duty	2645.2	2710.5	2843.7	3022.9	4253.1
b. Sales tax	1021.2	1371.7	2265.7	2812.7	3034.4
c. Provincial excise	50.0	53.1	63.0	110.2	145.0
d. Stamp duties	38.3	44.2	51.8	59.6	62.2
e. Customs	1486.1	1157.4	1223.6	1219.7	953.5
f. Other Heads	3976.6	4383.8	5478.4	7875.4	5741.4
g. General sales tax	---	---	---	---	151.3
B. Other heads of revenue	4423.1	4900.5	5742.1	5781.5	5913.5
1. General revenue receipts	251.7	288.9	360.7	459.7	371.5
a. Property & enterprise (Interest & dividends)	8.9	1.2	9.4	10.8	10.4
b. Civil administration	242.8	287.7	351.3	448.9	361.1
i. General administration	2.5	2.3	2.9	21.4	23.1
ii. Law & order	39.1	41.1	51.6	59.9	32.0
iii. Community services	10.8	15.1	28.7	44.0	25.2
iv. Social services	25.5	28.0	33.6	38.4	42.8
v. Economic services	164.9	201.2	234.5	285.2	238.0
2. Grants(Fed. Grants)	4085.0	4536.8	5241.7	5061.8	5261.2
3. Miscellaneous	86.4	74.8	139.7	260.0	280.8
C. Development revenue receipts	389.7	390.6	986.5	819.0	2969.2
1. Foreign grants	215.3	11.5	494.3	241.0	127.3
2. Other federal grants	174.4	379.1	492.2	578.0	2841.9

Items	2002-03	2003-04	2004-05	2005-06 (Revised)	2006-07 (Budgeted)
Total revenue receipts	25369.9	25642.3	30549.2	36872.1	36766.7
A. Principal heads of revenue	17694.6	16952.7	20211.8	22716.2	22600.5
1. Direct taxes	2620.9	2934.8	3306.5	4282.3	5485.0
a. Corporation tax	---	---	---	---	---
b. Taxes on income other than corporation tax	2500.0	2785.5	3159.4	3881.7	5139.0
c. Land revenue	43.9	89.6	45.5	268.0	224.2
d. Other heads	77.0	59.7	101.6	132.6	121.8
2. Indirect taxes	15073.7	14017.9	16905.3	18433.9	17115.5
a. Central excise duty	4266.3	3724.6	5115.9	5078.3	5933.2
b. Sales tax	3329.6	3693.7	4298.0	4665.2	3453.2
c. Provincial excise	165.4	215.9	225.0	224.6	234.1
d. Stamp duties	70.6	100.9	141.4	162.1	191.5
e. Customs	1267.0	1576.5	2073.5	2475.8	3165.0
f. Other Heads	5617.5	4344.5	4906.3	5636.6	3918.5
g. General sales tax	357.3	361.8	145.2	191.3	220.0
B. Other heads of revenue	6591.1	6740.4	7692.9	9491.6	13695.2
1. General revenue receipts	342.9	404.7	559.0	748.2	1222.0
a. Property & enterprise (Interest & dividends)	11.1	3.5	23.3	20.6	144.6
b. Civil administration	331.8	401.2	535.7	727.6	1077.4
i. General administration	25.3	4.9	3.0	5.0	6.1
ii. Law & order	35.1	61.7	63.7	58.5	75.6
iii. Community services	30.5	75.0	58.0	53.3	65.0
iv. Social services	48.5	33.7	47.0	77.1	82.9
v. Economic services	192.4	225.9	364.0	533.7	847.8
2. Grants(Fed. Grants)	5859.2	6001.3	6915.3	8095.1	12242.2
3. Miscellaneous	389.0	334.4	218.6	648.3	231.0
C. Development revenue receipts	1084.2	1949.2	2644.5	4664.3	471.0
1. Foreign grants	176.5	114.8	239.6	4664.3	471.0
2. Other federal grants	907.7	1834.4	2404.9	---	---

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				
	1997-98	1998-99	1999-00	2000-01	2001-02
Total revenue receipts	163751.0	176550.2	211991.1	234608.7	269018.0
A. Principal heads of revenue	134957.3	140783.8	162156.9	190113.6	198108.3
1. Direct taxes	40541.0	45061.9	43689.8	50940.8	56373.3
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	35607.3	39239.1	38161.0	45541.9	51396.1
d. Other heads	1756.9	2207.9	2246.7	2352.6	2316.6
2. Indirect taxes	3176.8	3614.9	3282.1	3046.3	2660.6
a. Central excise duty	94416.3	95721.9	118467.1	139172.8	141735.0
b. Sales tax	14799.0	13929.4	15147.8	17524.7	27676.5
c. Provincial excise	19268.1	25881.4	42749.6	54377.5	50690.5
d. Stamp duties	1128.1	1239.4	1131.0	1405.4	1251.6
e. Customs	5287.5	6035.1	6151.8	6268.3	5912.2
f. Other Heads	28040.4	21838.1	23085.4	23013.8	17990.6
g. General sales tax	25893.2	26798.5	30201.5	36583.1	24904.0
B. Other heads of revenue	0.0	0.0	0.0	0.0	13309.6
1. General revenue receipts	25373.0	32000.1	42625.3	40092.3	50469.6
a. Property & enterprise (Interest & dividends)	15691.5	16530.7	16952.2	17996.1	18388.3
b. Civil administration	0.0	0.0	0.0	0.0	0.0
i. General administration	7019.7	6804.3	7217.7	7713.6	8247.6
ii. Law & order	8671.8	9726.4	9734.5	10282.6	10140.7
iii. Community services	370.8	351.4	404.7	436.5	429.2
iv. Social services	1117.1	1249.6	1402.9	1569.5	1638.6
v. Economic services	1051.6	1124.9	796.6	740.8	725.3
2. Grants(Fed. Grants)	1771.9	2200.6	1931.1	2061.4	2049.2
3. Miscellaneous	4360.4	4799.9	5199.2	5474.4	5298.4
C. Development revenue receipts	7861.8	8235.5	22347.3	18507.0	20319.4
1. Foreign grants	1819.7	7233.9	3325.8	3589.2	11761.9
2. Other federal grants	3420.7	3766.3	7208.9	4402.8	20440.1
	1646.7	1047.4	2065.9	928.8	795.0
	1774.0	2718.9	5143.0	3474.0	19645.1
Items	2002-03	2003-04	2004-05	2005-06 (Revised)	2006-07 (Budgeted)
Total revenue receipts	300203.9	317835.0	383263.0	469799.5	539257.1
A. Principal heads of revenue	226777.8	242512.8	282901.7	342998.0	401461.1
1. Direct taxes	55357.4	62349.1	70860.1	88643.5	114762.9
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	50227.2	55597.7	63724.1	81713.7	107674.8
d. Other heads	2337.0	3225.7	3591.8	4382.6	4760.5
2. Indirect taxes	2793.2	3525.7	3544.2	2547.2	2327.6
a. Central excise duty	171420.4	180163.7	212041.6	254355.3	286734.2
b. Sales tax	29404.2	30185.1	37735.2	48621.9	58731.1
c. Provincial excise	57811.0	63972.6	86776.3	105465.8	115023.2
d. Stamp duties	1447.8	1628.6	2140.9	2443.3	2705.3
e. Customs	6630.7	10099.6	11149.8	12532.6	13839.2
f. Other heads	24795.0	30851.2	38146.2	48450.0	61936.5
g. General sales tax	34636.3	24942.8	28073.1	36650.4	34278.9
B. Other heads of revenue	16695.4	18483.8	8020.1	191.3	220.0
1. General revenue receipts	67210.9	61900.9	74149.6	106775.0	124042.0
a. Property & enterprise (Interest & dividends)	18335.7	22295.4	21425.2	19569.9	42948.8
b. Civil administration	8037.9	11333.5	9408.2	6456.5	26424.7
i. General administration	10297.8	10961.9	12017.0	13113.4	16524.1
ii. Law & order	292.4	316.5	294.3	309.3	327.4
iii. Community services	1885.3	1832.6	2284.3	2588.6	2884.2
iv. Social services	792.5	1081.0	1357.7	1524.9	1625.0
v. Economic services	1430.1	1343.5	1435.0	1587.1	1530.0
2. Grants(Fed. Grants)	5897.5	6388.3	6645.7	7103.5	10157.5
3. Miscellaneous	29981.4	32323.5	44904.7	73519.1	61091.5
C. Development revenue receipts	18893.8	7282.0	7819.7	13686.3	20001.7
1. Foreign grants	6215.2	13421.5	26211.7	20025.7	13754.0
2. Other federal grants	873.9	2866.9	12547.4	5610.9	1474.4
	5341.3	10554.6	13664.3	14414.8	12279.6

Contd.