



**REPORT ON  
2<sup>ND</sup> BIANNUAL MONITORING  
ON THE IMPLEMENTATION  
OF NFC AWARD**

*(January – June 2014)*

---

**Government of Pakistan  
NATIONAL FINANCE COMMISSION SECRETARIAT**



**REPORT ON  
2nd BIANNUAL MONITORING ON  
THE IMPLEMENTATION OF  
NFC AWARD**

*(January – June 2014)*

---

Government of Pakistan  
National Finance Commission Secretariat



Senator Mohammad Ishaq Dar  
Minister for Finance, Revenue,  
Economic Affairs, Statistics and  
Privatization

F.No.7(2)NFC/2014

ISLAMABAD  
22<sup>nd</sup> December, 2014

**LETTER OF TRANSMITTAL**

Dear Mr. Speaker, National Assembly  
Dear Mr. Chairman, Senate  
Dear M/S Speakers Provincial Assemblies

The 7th National Finance Commission signed the Award on 30<sup>th</sup> December, 2009 and its recommendations were given legal cover with effect from 1<sup>st</sup> July 2010 through President's Order No.5 of 2010 (Distribution of Revenues and Grants-in-Aid Order, 2010). Clause 3(B) of Article 160 of the Constitution of Islamic Republic of Pakistan provides as follows:

*"Federal Finance Minister and Provincial Finance Ministers shall monitor the implementation of the Award biannually and lay their report before both Houses of Majlis-e-Shoora (Parliament) and the Provincial Assemblies."*

2. In pursuance of the above provision, it is now imperative upon the Finance Ministers of the Federal and Provincial Governments to monitor implementation of the Award biannually and lay a report before both Houses of the Parliament and Provincial Assemblies.

3. The bi-annual monitoring report for the period from January to June, 2014 was approved by the Finance Ministers in meeting held on 8<sup>th</sup> December, 2014 at Islamabad for laying before both Houses of the Parliament and Provincial Assemblies.

(Senator Mohammad Ishaq Dar)

## CONTENTS

<i>Chapter-1</i> .....	1
<i>Introduction</i> .....	1
<i>Chapter-2</i> .....	2
<i>Division of Divisible Pool Taxes</i> .....	2
<b>2.1: Articles 1 &amp; 2 consist of title and definition of the Order.</b> .....	<b>2</b>
<b>2.2: Articles 3 and 4 of the President's Order</b> .....	<b>2</b>
<b>2.3: FBR Tax Receipts</b> .....	<b>2</b>
<b>2.4: Distribution of Divisible Pool Taxes</b> .....	<b>3</b>
<b>2.5: Vertical Distribution</b> .....	<b>3</b>
<b>2.6: Horizontal Distribution</b> .....	<b>4</b>
<i>Chapter-3</i> .....	7
<i>Straight Transfers/Grants-in-Aid</i> .....	7
<b>3.1: Distribution of Royalty on Crude Oil</b> .....	<b>7</b>
<b>3.2: Distribution of Gas Development Surcharge and Royalty on Natural Gas</b> .....	<b>7</b>
<b>3.3: Distribution of Excise Duty on Natural Gas</b> .....	<b>8</b>
<b>3.4: Grants-in-Aid to Sindh Province</b> .....	<b>9</b>
<i>Chapter-4</i> .....	10
<i>General Sales Tax on Services</i> .....	10
<b>4.1: General Sales Tax on Services (GSTS)</b> .....	<b>10</b>
<i>Chapter-5</i> .....	11
<i>Miscellaneous Provisions of the Award</i> .....	11
<b>5.1: Miscellaneous</b> .....	<b>11</b>
<b>5.2: Streamlining Tax Collection</b> .....	<b>11</b>
Government of Punjab.....	13
Government of Sindh.....	15
Government of Khyber Pakhtunkhwa.....	17
Government of Balochistan.....	18
<b>5.3: Fiscal Discipline</b> .....	<b>19</b>
Government of Punjab.....	19
Government of Sindh.....	20
Government of Khyber Pakhtunkhwa.....	21
Government of Balochistan.....	21
<b>List of Abbreviations</b> .....	<b>22</b>

## INTRODUCTION

---

1.1 The NFC Award 2009 has been made applicable with effect from FY 2010-11 through “***Distribution of Revenues and Grants-in-Aid Order 2010***” (***Annex-I***). The main responsibilities entrusted to the Federal and Provincial Governments through this Award are:

- (a) Distribution of Divisible Pool Taxes between the Federation and provinces and amongst the provinces as prescribed in the Award (Articles 3 and 4 of the Order).
- (b) Transfers of royalties, surcharge on gas and excise duty on Gas to the provinces as prescribed in the Award/ Constitution (Articles 5 & 6 of the Order).
- (c) Provision of obligatory grants to provinces as prescribed in the Award (Article 7 of the Order).
- (d) GST on Services (Article 8 of the Order).
- (e) Achieving 15% tax to GDP ratio by the terminal year of the Award *i.e.* 2014-15. To achieve this target, a path has been recommended by the NFC for both Federal and provincial governments (Clause 2 of Article 9 of the Order).
- (f) Maintaining fiscal discipline both at Federal and provincial levels (Clause 3 of Article 9 of the Order).

1.2 As provided under clause (3B) of Article 160 of the Constitution, the Federal and Provincial Finance Ministers monitor implementation of the Award biannually and lay a report in this regard in both Houses of the Parliament and the Provincial Assemblies. As such, the implementation status of the above provisions of the President’s Order, *i.e.*, Distribution of Revenues and Grants-in-Aid Order have been explained in the following chapters.

## DIVISION OF DIVISIBLE POOL TAXES

2.1 Articles 1 & 2 consist of title and definition of the Order and therefore no action warrants on these articles.

2.2 Articles 3 and 4 of the President's Order *i.e.* Distribution of Revenues and Grants-in-Aid Order, 2010 (Award) regulates the distribution of divisible pool taxes (FBR Taxes) between the Federal and Provincial Governments vertically and amongst the four provinces horizontally.

### 2.3 FBR Tax Receipts

2.3.1 Federal Board of Revenues (FBR) reported tax collection for financial year 2013-14 as per details given in the following table:

**Table-I**

Rs. in Billion

A	Provisional collection reported on fortnightly basis during FY 2013-14	2,142.718
B	Arrears worked out on receipt of final reconciled collection for FY 2012-13 reported in FY 2013-14	103.181
C	Total Collection reported during FY 2013-14 (A+B)	2,245.899
D	Difference of collection for FY 2013-14 on the basis of June (Final), which was reported and released in FY 2014-15	111.813
E	Final Collection for FY 2013-14 reported by FBR (June Final) (A+D)	2,254.531

The releases during the financial year under report was made on the basis of FBR Collection of Rs.2,245.899 billion. Out of this collection, Rs.1031.415 billion was reported during first half (July to December, 2013) and collection of Rs. 1214.484 billion was reported during second half (January to June, 2014) of the financial year 2013-14. A summarized position is reflected in the following table:

**Table-II**

Rs. in Billion

2013-14		
1 <sup>ST</sup> Half	2 <sup>ND</sup> Half	Total
1,031.415	1,214.484	2,245.899
46%	54%	100%

## 2.4: Distribution of Divisible Pool Taxes

2.4.1 The components of divisible pool taxes are laid down in clause (1) of Article 3 of the Order. Receipts of the FBR also include some non-divisible pool components. Therefore, after deducting such components, the gross divisible pool taxes were worked out to be Rs. 2184.82 billion against total tax receipts of Rs. 2245.90 billion. A detailed breakup in this regard is given as follows:

**Table-III**

	Rs. in Billion	
	FY 2013-14	2 <sup>nd</sup> half of 2013 -14
<b>Total Collection FBR Receipts</b>	<b>2245.90</b>	<b>1214.48</b>
<b>Less Non-Divisible Pool Components</b>	<b>61.08</b>	<b>40.38</b>
WWF	25.39	20.10
GST on Services	7.88	4.63
Excise Duty on Natural Gas	11.13	5.78
Income Support Levy	0.10	0.03
Exp. Development Surcharge	8.11	5.13
Income Tax Paid out of the Federal Consolidated Fund	8.47	4.71
<b>Gross Divisible Pool Tax</b>	<b>2184.82</b>	<b>1174.10</b>

## 2.5: Vertical Distribution

2.5.1 After subtracting the non-divisible pool components of FBR taxes, net divisible pool taxes is determined by deducting cost of collection and then entire proceeds are distributed between the Federation and Provinces in accordance with the provisions of Articles 3 & 4 of the Order. The details of vertical distribution are as follows:

**Table-IV**  
**Distribution (Entire FY-2013-14)**

	Receipts	Collection Charges (1%)	Net Div. Pool Taxes	1% WoT for Khyber P'Khwa	Balance Net Div. Pool	Prov. Share (57.5%)
<b>Divisible Pool Taxes</b>	<b>2,184.82</b>	<b>21.85</b>	<b>2,162.97</b>	<b>21.63</b>	<b>2,141.34</b>	<b>1,231.27</b>
Income Tax	828.80	8.29	820.51	8.21	812.30	467.07
Wealth Tax	0.06	0.00	0.06	0.00	0.06	0.03
Capital Value Tax	0.98	0.01	0.97	0.01	0.96	0.55
Sales Tax (Excl. GST on Services)	991.36	9.91	981.45	9.81	971.63	558.69
Federal Excise (Excl. ED on NG)	129.43	1.29	128.14	1.28	126.85	72.94
Customs (Excl. Export Dev. Surcharge)	234.19	2.34	231.85	2.32	229.53	131.98

**Table-V**  
**Distribution (2<sup>nd</sup> Half FY-2013-14 i.e. January – June, 2014)**

	FBR Receipts	Collection Charges (1%)	Net Div. Pool Taxes	1% for WoT for Khyber Pakhtunkhwa	Balance Net Div. Pool	Prov. Share (57.5%)
<b>Divisible Pool Taxes</b>	<b>1,174.10</b>	<b>11.74</b>	<b>1,162.36</b>	<b>11.62</b>	<b>1,150.73</b>	<b>661.67</b>
Income Tax	456.30	4.56	451.73	4.52	447.22	257.15
Wealth Tax	0.01	0.00	0.01	0.00	0.01	0.01
Capital Value Tax	0.66	0.01	0.65	0.01	0.65	0.37
Sales Tax (Excl. GST on Services)	512.93	5.13	507.80	5.08	502.72	289.07
Federal Excise (Excl. ED on NG)	77.12	0.77	76.35	0.76	75.59	43.46
Customs (Excl. Export Dev. Surcharge)	127.08	1.27	125.81	1.26	124.55	71.62

## 2.6: Horizontal Distribution

2.6.1 The percentage share of each province in the provincial share of the Divisible Pool Taxes has been laid down in Clause (2) of Article 4. However, Article 3(2) of the Order also entitles province of Khyber Pakhtunkhwa to receive 1% of the net proceeds of undivided divisible pool taxes on account of losses on war on terror. On this account, the Khyber Pakhtunkhwa province was paid an amount of Rs.21.63 billion for whole FY-2013-14. Out of this amount, Rs.11.63 billion were paid during period of report i.e. January – June, 2014. Similarly, Clause (3) of Article 4 of the Order also guarantees that Balochistan province shall receive the projected sum of the provincial share in the net



proceeds of divisible pool taxes and any shortfall shall be made up by the Federal Government from its own resources. As this arrangement for Balochistan remains protected for all years of the Award, Federal Government paid an additionality of Rs.11.35 billion from its own resources during the entire financial year 2013-14 based on annual budgetary projections. Rs.1.50 billion were paid during the period of report i.e. January – June, 2014. The details of horizontal distribution are as follows:

**Table-VI**

**Position of Entire FY-2013-14**

Rs. in billion

	Total	Punjab	Sindh	Khyber Pakhtunkhwa	Balochistan
	(100%)	(51.74%)	(24.55%)	(14.62%)	(9.09%)
<b>Divisible Pool Taxes</b>	<b>1,231.28</b>	<b>637.06</b>	<b>302.28</b>	<b>180.01</b>	<b>111.92</b>
Income Tax	467.08	241.66	114.67	68.29	42.46
Wealth Tax	0.03	0.02	0.01	0.00	0.00
Capital Value Tax	0.56	0.29	0.14	0.08	0.05
Sales Tax (Excl. GST on Services)	558.69	289.07	137.16	81.68	50.78
Federal Excise (Excl. ED on NG)	72.94	37.74	17.91	10.66	6.63
Customs (Excl. Export Dev. Surcharge)	131.99	68.29	32.40	19.30	12.00

**Table-VII**

**Total Figures for 2<sup>nd</sup> Half (Jan. – June, 2014) FY-2013-14**

(Rs in billion)

	Total	Punjab	Sindh	Khyber Pakhtunkhwa	Balochistan
	100%	51.74%	24.55%	14.62%	9.09%
<b>Divisible Pool Taxes</b>	<b>661.68</b>	<b>342.35</b>	<b>162.44</b>	<b>96.74</b>	<b>60.15</b>
Income Tax	257.15	133.05	63.13	37.60	23.37
Wealth Tax	0.00	0.00	0.00	0.00	0.00
Capital Value Tax	0.36	0.19	0.09	0.05	0.03
Sales Tax (excl. GST on Services)	289.07	149.56	70.97	42.26	26.28
Federal Excise (excl. Excise Duty on NG)	43.46	22.49	10.67	6.35	3.95
Customs (excl. Export Dev. Surcharge)	71.61	37.05	17.58	10.47	6.51

**Table-VIII**

**Releases to Khyber Pakhtunkhwa and Balochistan**

(Rs in billion)

	<b>FY 2013-14</b>	<b>2<sup>nd</sup> Half of FY 2013-14</b>
<b>Khyber Pakhtunkhwa</b>		
Share in the Divisible Pool (14.62%)	180.01	96.74
1% War on Terror	21.63	11.63
<b>Total:-</b>	<b>201.64</b>	<b>108.37</b>
<b>Balochistan</b>		
Share in the Divisible Pool (9.09%)	111.92	60.15
Additionality provided by Federal Government	11.35	1.50
<b>Total:-</b>	<b>123.27</b>	<b>61.65</b>

2.6.2 It may be added that the above releases of the entire financial year 2013-14 stands reconciled with the Provincial Finance Departments.

---

**STRAIGHT TRANSFERS/GRANTS-IN-AID**


---

**3.1: Distribution of Royalty on Crude Oil**

3.1.1 Article 5 of the Order relates to the distribution of net proceeds of royalty on crude oil. The M/o Petroleum and Natural Resources is responsible for collection of this levy which is reported to Finance Division monthly for onward transfer to provinces. Accordingly, entire net proceeds reported by M/o Petroleum and Natural Resources were distributed amongst the provinces in accordance with said provision as follows:

**Table-IX****Royalty on Crude Oil**

	<b>Rs in billion</b>				
	Punjab	Sindh	Khyber Pakhtunkhwa	Balochistan	Total
(FY-2013-14) Full year	4.474	9.518	19.755	0.003	33.750
2 <sup>nd</sup> half (FY-2013-14) (Jan. – June,2014)	2.230	6.692	10.371	0.001	19.294

**3.2: Distribution of Gas Development Surcharge and Royalty on Natural Gas**

3.2.1 Article 6 of the Order (Award) governs distribution of Development Surcharge on Gas (GDS) and Royalty on Natural Gas. M/o Petroleum and Natural Resources is the collecting agency for these two levies. The proceeds collected are reported to Finance Division monthly for onward transfer to provinces. Accordingly, entire net proceeds of Royalty and Development Surcharge on Gas reported by M/o Petroleum and Natural Resources were distributed amongst the provinces in accordance with said provision as follows:

**Table-X****Figures for the Entire FY-2013-14**

	<b>Rs in billion</b>				
	Punjab	Sindh	Khyber Pakhtunkhwa	Balochistan	Total
Royalty on Natural Gas	1.443	30.869	4.451	5.501	42.264
Gas Dev. Surcharge	2.889	34.080	5.755	9.387	52.111

**Table-XI**

**2<sup>nd</sup> Half (Jan. – June, 2014) FY-2013-14**

	<b>Rs in billion</b>				
	<b>Punjab</b>	<b>Sindh</b>	<b>Khyber Pakhtunkhwa</b>	<b>Balochistan</b>	<b>Total</b>
Royalty on Natural Gas	0.702	19.036	2.148	0.814	22.700
Gas Dev. Surcharge	0.830	6.202	1.387	2.744	11.163

3.2.2 As per clause (2) of Article 6, GDS payable to Balochistan with effect from 01.07.2002 to 30.06.2010 was to be worked out subject to a maximum of Rs.10 billion which was to be paid to Balochistan province in five years. Therefore, Federal Government has paid an amount of Rs.6.0 billion to Government of Balochistan through allocation of an amount of Rs.2.0 billion per annum in FY 2010-11, FY 2011-12 and FY 2012-13. An amount of Rs.1.5 billion has been released on this account to Balochistan province during FY 2013-14.

### **3.3: Distribution of Excise Duty on Natural Gas**

3.3.1 As per Article 161 (1) of the Constitution of Islamic Republic of Pakistan, the excise duty on Natural Gas is required to be paid to the province in which the well head of Natural Gas is situated. FBR is the collecting agency for this levy. The proceeds so collected are reported to Finance Division monthly for onward transfer to provinces. Accordingly, net proceeds were distributed amongst the provinces in accordance with said provision as follows:

**Table-XII**

#### **Excise Duty on Gas**

	<b>Rs in billion</b>				
	<b>Punjab</b>	<b>Sindh</b>	<b>Khyber Paktunkhwa</b>	<b>Balochistan</b>	<b>Total</b>
FY-2013-14(Full year)	0.376	6.941	1.384	2.205	10.906
2 <sup>nd</sup> half (FY-2013-14) (Jan. – June,2014)	0.167	3.678	0.693	1.500	6.038

3.3.2 The figures reflected in the above tables represent actual transfers and has been reconciled with the finance departments of the provinces.

### **3.4 Grants-in-Aid to Sindh Province**

3.4.1 Under Article 7 of the Order, Sindh province is entitled to receive a grant-in-aid equivalent to 0.66% of the provincial share in the net proceeds of the divisible pool as a compensation for losses on account of abolition of Octroi and Zilla Tax. During the financial year 2013-14, the provincial share in the divisible pool was Rs.1231.28 billion. Accordingly, said grant-in-aid comes Rs.8.13 billion, which was paid to the Government of Sindh during FY-2013-14. Out of this amount, Rs.4.37 billion was paid to Government of Sindh during period of report i.e. January to June, 2014.

---

**GENERAL SALES TAX ON SERVICES**

---

**4.1 General Sales Tax on Services (GSTS)**

4.1.1 Through Article 8 of the Order, NFC accepted that General Sales Tax on Services is a provincial subject under the Constitution and may be collected by the respective provinces, if they so desire.

4.1.2 Government of Sindh, Punjab and Khyber Pakhtunkhwa have established their own Revenue Agencies, and started collecting GST on Services on their own. However, Province of Balochistan maintained status-quo during the period of report i.e. January to June, 2014 and FBR continued to collect GST on Services on its behalf.

4.1.3 During whole financial year 2013-14, an amount of Rs.1.555 billion to Government of Balochistan as well as Rs.1.415 billion were paid to Government of Khyber Pakhtunkhwa on account of GST on Services. The transfers made to Khyber Pakhtunkhwa mainly pertain to the GST for the month of June, 2013 (FY 2012-13), which was paid in July 2013 (FY 2013-14).

## MISCELLANEOUS PROVISIONS OF THE AWARD

### 5.1: Miscellaneous

5.1.1 Article-9 of the Order relates to miscellaneous recommendations. In this regard, clause 9(1) provided for increase in the rate of excise duty on Natural Gas to Rs.10.0 per MMBTU. The recommendation stands already implemented through Finance Bill, 2010.

### 5.2: Streamlining Tax Collection

5.2.1 Article-9(2) provides for streamlining of tax collection to improve taxation and to maintain fiscal discipline by the Federal and Provincial Governments. In this regard, the NFC recommended that the Federal Government and Provincial Governments would streamline their tax collection systems to reduce leakages and increase revenues through efforts to improve taxation in order to achieve a 15% tax to GDP ratio by the terminal year of the Award i.e. 2014-15. It was also recommended that provinces would initiate steps to effectively tax the Agriculture and Real Estate sectors. The projections regarding tax efforts recommended by the NFC were as follows:

**Table-XIII**

**As % of GDP**

	Benchmark	Projections				
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Tax to GDP Ratio	10.70	11.75	12.80	13.60	14.30	15.00
Federal	10.2	11.10	12.00	12.70	13.30	13.85
Provincial	0.50	0.65	0.80	0.90	1.00	1.15
<i>FBR tax efforts</i>		1.00	0.90	0.80	0.70	0.55
<i>Provinces' tax efforts</i>		0.15	0.15	0.10	0.10	0.15

5.2.2 As against the above recommended path, the tax to GDP ratio witnessed during 2012-13 and 2013-14 remained as follows:

**Table-XIV**

(Rs in billion)

	2012-13	2013-14	Growth (%)
<b>Total Tax Receipts</b>	<b>2207.20</b>	<b>2564.60</b>	16.2%
	9.6%	10.1%	
<b>Federal</b>	<b>2048.51</b>	<b>2374.54</b>	<b>15.9%</b>
	8.9%	9.3%	
<b>of which FBR Receipts</b>	1938.30	2254.53	16.3%
<b>Provinces</b>	<b>158.69</b>	<b>190.06</b>	<b>19.8%</b>
	0.7%	0.7%	
Punjab	78.46	96.48	23%
Sindh	68.59	79.11	18.8%
Khyber	8.79	11.68	32.9%
Balochistan	2.85	2.79	-2.1%
GDP (mp)	22909.0	25402.0	

Note: Detail of provincial tax receipt are at Annex-II & III.

5.2.3 In pursuance of Article 9(2) of the Award, various steps taken by the Federal Government through FBR are reproduced as follows:

- (a) FBR has collected Rs.2254.53 billion as final collection during fiscal year 2013-14 showing a growth of around 16% over the corresponding period of last year. All the taxes have exhibited double digit growths except customs, where the growth is restricted to 0.6%. The dismal performance is due to low growth in the major revenue items like vehicle, POL product, Iron & Steel. The overall dutiable imports have also registered a growth of 7% less than the projected growth of 10%.
- (b) In order to increase the tax GDP ratio to 15% in the next few years, FBR has devised a comprehensive reforms program and strategy to enhance resource mobilization efforts. This include broadening of tax base, rationalization of concessionary regime and withdrawal of exemptions/SROs, administrative improvement initiatives, taxpayers facilitation, strengthening of tax audit, custom modernization and control and improvement in human resource management.



5.2.4. In pursuance of Article 9(2) of the Award, the Provincial Governments have also informed of their efforts, reproduced as follows:

**Government of Punjab**

**Tax Receipt**

Table below shows the tax receipts of Punjab Government since 2013-14, Budget Estimates 2014-15 and actual collection upto August, 2014:-

**Table-XV**

	B.E. 2013-2014	R.E 2013-14	Actual receipt 2013-14
<b>Total Tax Receipts</b>	<b>126,702.799</b>	<b>111,788.994</b>	<b>100,220.402</b>
GST on Services	62,350.000	52,000.000	43,491.969
Tax Receipt (Excluding GST on Services)	64,352.799	59,788.994	56,728.433

**Non-Tax Receipt**

(a) The Table below shows Non-tax receipts of Punjab Government since 2013-14, Budget Estimates 2013-14, Revised Estimates 2013-14 and actual collection upto June, 2014:-

**Table-XVI**

	B.E 2013-14	R.E. 2013-14	Actual receipt 2013-14
*C010 – Profits (net hydel profit)	5,117.000	0	0.013
*C018 - Interest on Loan –Others	3.000	5.413	5.948
*C036 – Grants	7,816.244	50,952.395	46,858.926
*C037 - Extraordinary Receipts	4,153.544	329.233	279.773
*C038 – Others	296.857	7,177.194	8,337.952
*C039 - Development Surcharge & Royalties	6,606.242	8,602.334	8,805.997
Other Non-Tax Revenue	19,136.985	15,923.115	16,588.367
<b>Grand Total:</b>	<b>43,129.872</b>	<b>82,989.684</b>	<b>80,876.976</b>

(b) Government of the Punjab proposed through Punjab Finance Act, 2013 to revise the valuation list of properties as required under the

Punjab Urban Immoveable Property Tax Act, 1958 after a period of 12 years. This list was to be enforced for the purpose of assessing and collecting the property tax *w.e.f* 01.01.2014. Since the last revision, rental values of properties have increased manifold, therefore, in order to rationalize the increase in tax liability of taxpayers, Government proposed to reduced the rate of tax from 20% to 10%. However, the extension in the enforcement of property tax @ 10% against revised valuation table had not been implemented during the FY 2013-14.

- (c) Punjab Government withdrew the exemption of property tax on high-valued residential small properties measuring upto five marlas of A category.
- (d) The last date for payment of lifetime token tax in case of motor vehicles in use prior to amendment in the Motor Vehicle Tax Act, 1958 requiring lump sum life-time token tax payment by certain type of vehicles was earlier not specified. It was proposed to mandate payment of such token tax before the 1st day of September of 2013.
- (e) In order to ensure recovery of income tax on agricultural income declared in income tax declarations so that such income may not be unilaterally assessed as urban income for the purpose of income tax, a mandatory condition for payment of agricultural income tax on such income, was proposed to be incorporated in Punjab Finance Act, 2013. Federal Board of Revenue had already proposed corresponding amendment in the Income Tax Ordinance, 2001, requiring production of evidence of payment of agricultural income tax.
- (f) Prior to implementation of Punjab Finance Act, 2013, immoveable property in urban areas measuring at least 250 square yards or 10 marlas, whichever is less, was exempted from Capital Value Tax. Thus, some high valued properties in urban areas were enjoying exemption on the basis of physical measurement. Through Punjab Finance Act, 2013, Punjab Government had linked the exemption with value of the immoveable property in order to enhance equity on taxation on the immoveable property transactions.
- (g) In the 18th Amendment, the right of the provinces to levy and collect taxes on capital gains on immoveable property had been

categorically accepted in the Constitution. Punjab Government proposed to levy and collect Capital Gains Tax from the seller on ad-valorem basis (tax rate decreasing with the increase in retention period, i.e., between 5% to 1%) in case of immoveable properties purchased and sold within a period of five years. No tax shall be charged on immoveable properties acquired, retained and sold beyond five years. It had been presumed that the proposed tax will bring fiscal benefits to the provincial exchequer, discourage speculations in real estate business and help keep the prices of properties at reasonable level.

- (h) In order to tax luxurious lifestyle, a one time, "luxury" tax on urban area "A" category houses measuring 1000 square yards and above was imposed. Tax incidence will progressively increase with increase in the size with maximum limit of Rs.1,500,000/- for houses of 4000 square yards and above in four installments. Widows were exempted from tax to the extent of one house upto 4000 square yards and above, till the life of the widow, after which the tax is liable to be paid by survivors. Tax-paid houses would not be re-taxed on subsequent sale or transfer. The above tax yielded significant amount of revenue for the Punjab Government.

#### **Government of Sindh**

- (a) Government of Sindh is striving to considerably expand its revenue base by fully tapping the Provincial Resource potential.
- (b) The Sindh Sales Tax on Services Act, 2011 has been amended to levy sales tax on services by advertising agents, race clubs, commodity brokers, event management services, sponsorship services, business support services, market research services, etc.
- (c) Licence Fees on Trade & Import of potable liquor licence and retail of liquor have been increased by 33.34% and 42.86% respectively.
- (d) The rates of Infrastructure Cess have been enhanced from 0.90% to 0.95%.
- (e) Special attention is being given for the improvement in the existing structure and systems of Motor Vehicle Tax and Property Tax. All transactions of Motor Vehicle Tax revenue are being carried out through new computerized system. The data of Property Tax has also been digitized and the issuance of computerized challans in Excise Division of Karachi has started.

- (f) Government of Sindh has constituted a 7-member Provincial Fiscal Monitoring Committee to obtain 100% reconciliation of accounts at Provincial level on the following TORs:
- (1) To monitor and ensure timely reconciliation process of receipts & expenditure of the Administrative Departments on monthly basis;
  - (2) To resolve the deficiencies in preparation of proper accounts and their consolidation;
  - (3) To convey progress of monthly and quarterly meetings of Provincial FMC to Finance Division, Government of Pakistan.
- (g) The overall tax receipts have increased on average at 56.10% during the FY-2009-10 to 2013-14. The automation of Board of Revenue, Excise and Taxation Department, and Sindh Revenue Board is being carried out. The Land Administration and Revenue Management Information System (LARMIS) for the computerization of lands record in Sindh is one of such initiatives. Moreover, the focus is on capacity building of revenue generating departments.
- (h) Government of Sindh has formulated and approved the Sindh Tax Revenue Mobilization Plan (STRMP) to undertake wide ranging tax reform in the province to increase tax receipts from Rs.91.37 billion in FY-2013-14(BE) Rs.200.0 billion in three years after the implementation of STRMP. Tax Reform Unit has been established in Finance Department to undertake evidence based studies for tax policy analysis and to foster effective coordination between the three tax collecting agencies and Finance Department to move reform agenda forward.
- (i) Government of Sindh has formulated and approved Public Financial Management Strategy (PFMS) based on principles of transparency, accountability, equity fiscal discipline and efficiency in management and use of public resources for improved service delivery and economic development. The elements of PFM Strategy include Medium Term Budgetary Framework, Output Based Budgeting, Integration of Current and Development Expenditure, Participative Budgeting, Payroll and Pension Audit, Increased Use of SAP R/3 by Line Departments, Asset Recording and Internal Control, Expenditure Commitment Control,

Improvement in Public Procurement Practices including design and development of e-procurement modules, Establishment of Internal Audit Mechanism in departments, Establishment of ICT based Dashboard for monitoring of Development Schemes and enhancing the effectiveness of Public Accounts Committee.

#### **Government of Khyber Pakhtunkhwa**

- (a) Establishment of Khyber Pakhtunkhwa Revenue Authority (KPRA) for administration and collection of Sales Tax on Services. The Authority has started functioning w.e.f. 1<sup>st</sup> July, 2013. Collection of more taxes will be assigned to the authority gradually.
- (b) Imposition of Sales Tax on Services, and gradual increase of GST on Services through Broadening Tax Base (BTB) and extending to additional services.
- (c) Infrastructure Development Cess has been levied w.e.f. 01-07-2013 but its collection could not materialize for want of clearance by the Federal Government.
- (d) Working towards harmonization of Agriculture Income Tax.
- (e) Federal Government has been requested to impose Excise Duty on Oil under Article 161(1) of the Constitution. Response from the Federal Government is awaited.
- (f) Revision of valuation table and converting it to Market Rates.
- (g) Computerization of land record to improve collection of stamp duty on land transfers.
- (h) During last year 2013-14 resource mobilization proposals were invited from all the revenue generating departments which were approved by the Provincial Government for implementation during current financial year 2014-15. It is expected that an additional amount of Rs.1088 million will be generated.
- (i) The Provincial Revenue target (both Tax & Non-Tax) was raised from Rs.16920.519 million to Rs.20645.367 million showing an increase of 22%. The recovery made against the revised target was Rs.20010.686 million which is 97% of the target.

- (j) Moreover, receipt recovery is being monitored. The concerned departments were motivated to achieve the assigned targets. As a result the recovery has significantly been improved during the period from July, 2013 to June, 2014 as is evident from the following tables:-

**Table-XVII**

(Rs in million)

Receipt	Budget Estimate 2013-14	Revised Estimate 2013-14	Actual 2013-14	%age collection of BE	%age collection of RE
Tax Receipt	10287.588	12637.810	10479.930	101.87%	82.93%
Non-Tax Receipt	6632.931	8007.557	9530.756	143.69%	119.02%
<b>Total</b>	<b>16920.519</b>	<b>20645.367</b>	<b>20010.686</b>	<b>118.26%</b>	<b>96.93%</b>

**Government of Balochistan**

- (a) The Government of Balochistan, Excise & Taxation Department has increased various rates of motor vehicle and road tax which will help to increase the provincial own revenue, as per detail given below:

**Table-XVIII**

**Registration Fees/Rates**

S.No.	Category	Existing Rate (Rs.)	Revised Rate (Rs.)
1	Rickshaw	800/-	1200/-
2	Computerized book	250/-	300/-
3	Surcharge pickup/Rickshaw	6/25	8/-
4	Surcharge Bus	13/-	18/-

**Table-XIX**

**Road Tax**

S.No.	Category	Existing Rate (Rs.)	Revised Rate (Rs.)
1	Rickshaw	452/-	560/-
2	Tractor Non-commercial/commercial	400/-	600/-

3	Motor Cycle	1000/-	1100/-
4	Motor Cycle Trolley	452/-	520/-
5	Bus HTV per seat	5/-	6/-
6	Mini Bus fee per seat	5/-	6/-

- (b) The Balochistan Government has also taken measures to curtail the expenditure within Ways & Means limit.

### 5.3: Fiscal Discipline

5.3.1 Article 9(3) of the Order provides that Federal and Provincial Governments would develop and enforce mechanism for maintaining fiscal discipline at the Federal and Provincial levels through legislative and administrative measures. In this regard, efforts of the Federal Government are reproduced as follows:

- (a) For the FY-2013-14 fiscal deficit was contained at 5.5% of GDP against budget estimates of 6.3% and last year (2012-13) deficit of 8.2% of GDP for the current fiscal year deficit has been estimated at 4.9% of GDP.
- (b) Allocated resources for Current Expenditure and Development Expenditure are being released as per mechanism/procedure as laid down in revised system of financial control and budgeting.
- (c) Revenue collection and expenditure are monitored on monthly basis.
- (d) Efforts are being made to avoid un-budgeted expenditure.
- (e) No vehicle shall be purchased except operational vehicles of law enforcement agencies.
- (f) Principal Accounting Officers will ensure rationalization of utility bills.

5.3.2 In pursuance of Article 9(3) of the Order, steps and measures taken by the Provincial Governments are reproduced as follows:

#### Government of Punjab

- (a) Punjab Government released development funds on quarterly basis in order to match transfer of development funds with available fiscal space to Punjab Government.

- (b) Release of development funds was strictly monitored alongwith actual expenditure against the released amounts to avoid unnecessary parking of funds.
- (c) Punjab Government followed strict austerity measures to reduce expenditure on purchase of durable goods. Purchases of all durable goods were subject to clearance of the high level austerity committee headed by Finance Minister.

#### **Government of Sindh**

- (a) Releases are linked with the Ways and Means position both for Development and Non-Development budget.
- (b) Regular reconciliation of provincial receipts and expenditure with Accountant General Sindh, and Treasury/District Accounts Offices in Sindh.
- (c) The principle that liabilities beyond budgetary authorization cannot be incurred is being strictly implemented.
- (d) Foreign visits/trainings on Government expenses have been curtailed.
- (e) Ban has been imposed on purchase of vehicles. Only essentially required vehicles are procured and that too after getting approval of the Chief Minister.
- (f) Purchase of physical assets like air-conditioners, generators, computers have been totally stopped and is being allowed only where need is most urgent and that too with the approval of Chief Minister only.
- (g) The Cash Balance position is being closely monitored with State Bank of Pakistan. The releases of funds are made on the basis of availability of cash in non-Food Account No.1. Finance Department monitors its cash balance with State Bank of Pakistan on daily basis and before issuing any advice for release of funds it ensures that cash position remains within the Ways and Means limit. Government of Sindh has developed a mechanism where releases are being monitored at three sages, so that expenditure remains within the available cash limits. This elaborate mechanism of monitoring helped Government of Sindh in keeping its cash balances within Ways and Means limit.



### **Government of Khyber Pakhtunkhwa**

- (a) The Provincial Government has released current and development funds as per approved release policy to observe fiscal discipline and to keep the expenditure within the available fiscal space.
- (b) A committee/working group also has been established to provide recommendations on austerity measures and to review & rationalize the expenditure and staffing position in various departments/entities, and improvement in various aspects of fiscal discipline.
- (c) Stringent economy measures have been issued which also include ban on purchase of vehicles, creation of new posts, slashing down current expenditure and other measures.
- (d) PFM reforms such as MTBF and output based budgeting continued over the report period.
- (e) The Government of Khyber Pakhtunkhwa has committed not to get in overdraft with the State Bank of Pakistan and position of cash balance remained satisfactory over the 2<sup>nd</sup> biannual period (Jan – June, 2014).
- (f) A working group under the chairmanship of Senior Minister for Finance had been established which inter-alia has issued necessary instructions on austerity measures to all departments/offices within the Province for compliance.

### **Government of Balochistan**

- (a) The posts created during the financial year 2013-14 were not released according to the budget and were released on need and requirement basis.
- (b) The provincial PSDP for the year 2013-14 was also reduced from Rs.39.932 billion to Rs.34.965 billion. These efforts helped to strengthen the financial position of the Balochistan Government.

### **List of Abbreviations**

BTB	Broadening Tax Base
CVT	Capital Value Tax
DDO	Drawing and Disbursing Officer
DIV	Divisible
ED.	Excise Duty
EXCL	Excluding
FBR	Federal Board of Revenue
GDP	Gross Domestic Product
GDS	Gas Development Surcharge
GSTS	General Sales Tax on Services
KPRA	Khyber Pakhtunkhwa Revenue Authority
LARMIS	Land Administration of Revenue Management Information Systems
MTBF	Medium Term Budgetary Framework
NFC	National Finance Commission
NG	Natural Gas
OZT	Octroi and Zilla Tax
PROV	Provincial
SAP	System Application Products
STRMP	Sindh Tax Revenue Mobilization Plan
WWF	Worker Welfare Fund

Annex-I

REGISTERED No. M - 302  
L.-7646

**The Gazette**  **of Pakistan**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

---

---

ISLAMABAD, MONDAY, MAY 10, 2010

---

---

PART I

**Acts, Ordinances, President's Orders and Regulations**

GOVERNMENT OF PAKISTAN

**MINISTRY OF LAW, JUSTICE AND PARLIAMENTARY AFFAIRS**

*Islamabad, the 10th May, 2010*

**No. F. 2 (2)/2010-Pub.**—The following President's Order Promulgated by the President is hereby published for general information:—

PRESIDENT'S ORDER No. 5 of 2010

AN

ORDER

*to provide for distribution of revenues and certain grants*

WHEREAS in pursuance of clause (1) of Article 160 of the Constitution of the Islamic Republic of Pakistan hereinafter referred to as the Constitution, the President, by the Finance Division's Notification No. S.R.O. 739(I)/2005 dated 21st July 2005, as modified by the said Division's Notification No. S.R.O. 693(I)/2009, dated 24th July 2009, appointed a National Finance Commission to make recommendations, among other matters, as to the distribution between the Federation and the Provinces of the net proceeds of certain taxes;

(389)

*Price : Rs. 5.00*

[2438(2010)/Ex. Gaz.]

AND WHEREAS the said Commission has also submitted its recommendations with regard to the said distribution;

NOW, THEREFORE, in pursuance of clauses (4) and (7) of Article 160 of the Constitution, the President is pleased to make the following Order:—

1. **Short title and commencement.**—(1) This Order may be called the Distribution of Revenues and Grants-in-Aid Order, 2010.

(2) It shall come into force on the first day of July, 2010.

2. **Definitions.**—In this Order, unless there is anything repugnant in the subject or context,—

(a) “net proceeds” means, in relation to any tax, duty or levy, the proceeds thereof reduced by the cost of collection as ascertained and certified by the Auditor-General of Pakistan; and

(b) “taxes on income” includes corporation tax but does not include taxes on income consisting of remuneration paid out of the Federal Consolidated Fund.

3. **Distribution of revenues.**—(1) The divisible pool taxes in each year shall consist of the following taxes levied and collected by the Federal Government in that year, namely:—

(a) taxes on income;

(b) wealth tax;

(c) capital value tax;

(d) taxes on the sales and purchases of goods imported, exported, produced, manufactured or consumed;

(e) export duties on cotton;

(f) customs-duties;

(g) federal excise duties excluding the excise duty on gas charged at well-head; and

(h) any other tax which may be levied by the Federal Government.

(2) One per cent of the net proceeds of divisible pool taxes shall be assigned to Government of Khyber Pakhtunkhwa to meet the expenses on war on terror.

(3) After deducting the amount as prescribed in clause (2), of the balance amount of the net proceeds of divisible pool taxes, fifty-six per cent shall be assigned to provinces during the financial year 2010-11 and fifty-seven and half per cent from the financial year 2011-12 onwards. The share of the Federal Government in the net proceeds of divisible pool shall be forty-four per cent during the financial year 2010-11 and forty-two and half per cent from the financial year 2011-12 onwards.

4. **Allocation of shares to the Provincial Governments.**—(1) The Province-wise ratios given in clause (2) are based on multiple indicators. The indicators and their respective weights as agreed upon are:—

(a) Population	82.0%
(b) Poverty or backwardness	10.3%
(c) Revenue collection or generation	5.0%
(d) Inverse population density	2.7%

(2) The sum assigned to the Provincial Governments under Article 3 shall be distributed amongst the Provinces on the basis of the percentage specified against each:—

(a) Balochistan	9.09%
(b) Khyber Pakhtunkhwa	14.62%
(c) Punjab	51.74%
(d) Sindh	24.55%
	100.00%
Total:	100.00%

(3) The Federal Government shall guarantee that Balochistan province shall receive the projected sum of eighty-three billion rupees from the provincial share in the net proceeds of divisible pool taxes in the first year of the Award. Any shortfall in this amount shall be made up by the Federal Government from its own resources. This arrangement for Balochistan shall remain protected throughout the remaining four years of the Award based on annual budgetary projections.

5. **Payment of net proceeds of royalty on crude oil.**—Each of the provinces shall be paid in each financial year as a share in the net proceeds of the

total royalties on crude oil an amount which bears to the total net proceeds the same proportion as the production of crude oil in the Province in that year bears to the total production of crude oil.

**6. Payment of net proceeds of development surcharge on natural gas to the Provinces.**—(1) Each of the Provinces shall be paid in each financial year as a share in the net proceeds to be worked out based on average rate per MMBTU of the respective province. The average rate per MMBTU shall be derived by notionally clubbing both the royalty on natural gas and development surcharge on Gas. Royalty on natural gas shall be distributed in accordance with clause (1) of Article 161 of the Constitution whereas the development surcharge on natural gas would be distributed by making adjustments based on this average rate.

(2) The development surcharge on natural gas for Balochistan with effect from 1st July, 2002, shall be re-worked out hypothetically on the basis of the formula given in clause (1) and the amount, subject to maximum of ten billion rupees, shall be paid in five years in five equal instalments by the Federal Government as grants to be charged on the Federal Consolidated Fund.

**7. Grants-in-Aid to the Provinces.**—There shall be charged upon the Federal Consolidated Fund each year, as grants-in-aid of the revenues of the province of Sindh an amount equivalent to 0.66% of the provincial share in the net proceeds of divisible pool as a compensation for the losses on account of abolition of octroi and zilla tax.

**8. Sales tax on services.**—NFC recognizes that sales tax on services is a Provincial subject under the Constitution of the Islamic Republic of Pakistan, and may be collected by respective Provinces, if they so desired.

**9. Miscellaneous.**—(1) NFC also recommended increase in the rate of excise duty on natural gas to Rs.10.0 per MMBTU. Federal Government may initiate necessary legislation accordingly.

(2) The NFC recommended that the Federal Government and Provincial Governments should streamline their tax collection systems to reduce leakages and increase their revenues through efforts to improve taxation in order to achieve a 15% tax to GDP ratio by the terminal year *i.e.* 2014-15. Provinces would initiate steps to effectively tax the agriculture and real estate sectors. Federal Government and Provincial Government may take necessary administrative and legislative steps accordingly.

(3) Federal Government and Provincial Governments would develop and enforce mechanism for maintaining fiscal discipline at the Federal and Provincial levels through legislative and administrative measures.

(4) The Federal Government may assist the Provinces through specific grants in times of unforeseen calamities.

(5) The meetings of the NFC may be convened regularly on a quarterly basis to monitor implementation of the award in letter and spirit.

10. **Repeal.**—The Distribution of Revenues and Grants-in-Aid Order, 1997 (P. O. No.1 of 1997), and the Distribution of Revenues and Grants-in-Aid, Order, 2010 (P. O. 4 of 2010) are hereby repealed.

ASIF ALI ZARDARI,  
*President.*

---

SYED SULTAN AHMED,  
*Senior Joint Secretary.*

Provinces' Own Revenue Receipts [2013-14]

Annex-II

Position as on 30.06.2014 ( Final )

Rs in million

Function Code	DESCRIPTION	Punjab			Sindh			Khyber P Khwa			Balochistan		
		B.E.	Actual	% of BE	B.E.	Actual	% of BE	B.E.	Actual	% of BE	B.E.	Actual	% of BE
B	Tax Revenue	126,703	96,481	76%	91,270	79,108	87%	10,288	11,680	114%	6,056	2,791	46%
B01	Direct Taxes	31,077	24,907	80%	9,500	3,859	41%	1,696	2,282	135%	289	182	63%
B' 011	Tax On Income	2,019	967		550	267		22	32	145%	2	1	
B' 013	Property Tax	11,952	6,594		4,500	943		188	267	142%	161	122	
B' 014	Land Revenue	11,584	11,115		550	202		1,111	1,493	134%	122	55	
B' 015	Workers Welfare Tax	-	-		-	-		-	-		3	-	
B' 016	Tax on Profession, Trades and Callings	583	565		400	322		165	136	82%	-	4	
B' 017	Capital Value Tax on Immoveable Property	4,939	5,355		3,500	2,103		210	264	126%	1	-	
B' 019	C.V.T.(Moveable property)	-	311		-	22		-	90		-	-	
B' 02	Indirect Taxes	89,475	70,423	79%	57,248	52,519	92%	7,702	8,860	115%	5,677	2,597	46%
B' 026	Sales Tax on Svc. GST	62,350	43,493		42,000	39,414		6,000	7,084	118%	4,505	1,555	
B' 027	Provincial Excise	1,783	1,626		3,800	3,441		30	25	83%	405	369	
B' 027	Stamps Duties	14,697	14,945		6,500	5,919		600	713	119%	244	243	
B' 028	Motor Vehicles	10,638	10,359		4,948	3,745		1,072	1,038	97%	523	430	
B' 029	Sale of Opium	7	-		-	-		-	-		-	-	
B03	Indirect Taxes-Others	6,151	1,151	19%	24,622	22,730	92%	890	538	60%	90	12	13%
B030	Indirect Taxes-Others	6,151	1,151		24,622	22,730		890	538		90	12	
C	Non-Tax Revenue	28,707	25,211	88%	28,813	5,414	19%	12,632	17,631	140%	4,917	3,715	76%
C01	Income from Property & Enterprise	5,484	420	8%	2,578	24	1%	8,496	11,256	132%	880	519	59%
C010	Profit & NHP	5,117	-		-	-		8,360	10,900		-	-	
C011	State Trading Schemes	-	-		-	-		-	-		-	-	
C013	Interest on Loans & Advance to District Govt./TMA	157	35		1,328	-		(38)	-		-	-	
C014	Interest on Loans to Financial Institutions	147	323		-	-		48	1		847	472	
C015	Interest on Loans Non-financial Institutions	59	56		-	-		3	-		-	-	
C016	Interest on Loans & Advance to Govt. Servants	1	-		-	1		2	2		-	-	
C018	Interest on Loans Others	3	6		-	1		100	336		-	-	
C019	Dividends	-	-		1,250	22		20	17		33	47	
C02	Receipt from Civil Administration and other	8,091	8,148	101%	3,042	2,294	75%	1,763	2,267	129%	539	671	125%
C021	General Admin. Receipts-Organisations of State	166	84		100	176		19	44		3	26	
C022	General Admin. Receipts-Fiscal Administration	103	131		115	87		102	160		21	22	
C023	General Admin. Receipts-Economic Regulations	149	146		70	70		14	17		4	5	
C026	Law and Order Receipts	3,459	3,687		1,596	1,326		614	826		283	253	
C027	Community Services Receipts	2,156	1,708		469	210		674	518		93	154	
C028	Social Services	1,525	1,819		692	423		340	692		134	207	
C029	Social Services Miscellaneous	533	573		-	2		-	10		1	3	
C03	Miscellaneous Receipts	15,132	16,643	110%	23,193	3,096	13%	2,373	4,108	173%	3,499	2,525	72%
C031	Economic Services Receipts-Food & Agrt.	756	640		344	86		131	170		324	219	
C032	Eco.Serv. Receipts-Fisheries & Animal	1,028	951		31	19		88	113		93	69	
C033	Economic Services Receipts Forest	1,091	1,369		136	140		524	467		44	52	
C034	Economic Services Receipts, Cooperation, Irrigation &	2,764	1,569		886	228		417	845		88	73	
C035	Economic Services Receipts-Others	102	103		330	215		169	225		51	146	
C037	Extraordinary Receipts	4,154	280		6,200	513		-	-		10	157	
C038/39	Others	5,238	11,731		15,266	1,895		1,044	2,288		2,888	1,808	
	Total (Own Receipts)	135,409	121,692	89%	120,163	84,922	70%	22,920	29,311	128%	10,973	6,506	59%



## Provinces' Own Revenue Receipts [2012-13]

For the month of June(F), 2013

Rs in million

Function Code	DESCRIPTION	Punjab			Sindh			Khyber P Khwa			Balochistan		
		B.E.	Actual	% of BE	B.E.	Actual	% of BE	B.E.	Actual	% of BE	B.E.	Actual	% of BE
B	Tax Revenue	95,015	78,463	83%	73,188	68,991	94%	13,842	8,787	63%	7,405	2,845	38%
B01	Direct Taxes	25,313	19,719	78%	8,450	4,934	58%	1,462	1,922	1	276	110	40%
B 011	Tax On Income	721	828		500	390		22	22		-	-	
B 013	Property Tax	9,860	4,496		4,100	1,906		170	269		161	59	
B 014	Land Revenue	10,621	9,778		500	203		920	1,186		111	49	
B 015	Workers Welfare Tax	-	-		-	18		-	-		-	-	
B 016	Tax on Profession, Trades and Callings	887	505		350	265		150	130		3	2	
B 017	Capital Value Tax on Immoveable Property	3,224	4,112		3,000	2,152		200	315		1	-	
B02	Indirect Taxes	63,705	57,641	90%	45,849	45,001	98%	11,473	6,264	55%	5,058	2,728	54%
B 023	Sales Tax on Svc GST	40,496	34,350		32,000	33,671		9,886	4,694		4,075	1,739	
B 026	Provincial Excise	2,059	1,483		3,500	2,996		30	20		405	401	
B 027	Stamps Duties	12,168	12,508		6,000	5,011		600	615		169	170	
B 028	Motor Vehicles	8,971	9,299		4,349	3,323		957	935		409	418	
B 029	Sale of Opium	11	1		-	-		-	-		-	-	
B03	Indirect Taxes-Others	5,997	1,103	18%	18,890	18,656	99%	927	601	65%	126	7	6%
B030	Indirect Taxes-Others	5,997	1,103		18,890	18,656		927	601		126	7	
C	Non-Tax Revenue	21,073	33,236	158%	23,444	24,664	105%	12,237	10,191	83%	3,796	8,473	223%
C01	Income from Property & Enterprise	680	460	68%	2,716	770	28%	8,537	5,001	59%	1,005	67	7%
C010	Profit & MHP	-	-		-	-		8,402	4,900		-	-	
C011	State Trading Schemes	-	-		-	-		-	-		-	2	
C013	Interest on Loans & Advance to District Govt/TMA	157	35		1,198	147		(261)	-		-	-	
C014	Interest on Loans to Financial Institutions	455	-		-	-		3	6		973	-	
C015	Interest on Loans Non-financial Institutions	65	198		-	-		85	-		-	47	
C016	Interest on Loans & Advance to Govt. Servants	-	1		-	-		3	2		-	-	
C018	Interest on Loans 0-others	3	226		-	1		50	76		-	-	
C019	Dividends	-	-		1,518	622		20	17		32	18	
C02	Receipts from Civil Administration and other	7,337	7,324	100%	2,649	2,132	80%	1,538	1,954	127%	502	514	103%
C021	General Admin. Receipts-Organizations of State	282	161		100	166		18	26		2	16	
C022	General Admin. Receipts-Fiscal Administration	72	105		134	86		98	117		20	25	
C023	General Admin. Receipts-Economic Regulations	297	141		100	63		14	14		4	5	
C026	Law and Order Receipts	2,928	3,125		1,243	1,234		551	635		273	289	
C027	Community Services Receipts	1,974	1,854		317	193		630	793		88	85	
C028	Social Services	1,784	1,938		755	390		227	369		116	94	
C03	Miscellaneous Receipts	13,058	25,434	195%	18,079	21,762	120%	2,162	3,436	159%	2,289	7,891	345%
C031	Economic Services Receipts-Food & Agrt.	670	701		94	248		125	149		320	131	
C032	Eco.Serv. Receipts-Fisheries & Animal	949	885		20	28		72	101		95	50	
C033	Economic Services Receipts Forest	1,414	1,081		120	143		420	604		40	40	
C034	Economic Services Receipts, Cooperation, Irrigation &	2,953	1,764		610	188		403	371		97	62	
C035	Economic Services Receipts-Others	135	119		335	219		139	172		42	182	
C037	Extraordinary Receipts	3,723	844		6,000	2,934		-	12		10	141	
C038	Others	3,214	20,060		10,900	18,002		1,003	2,027		1,685	7,286	
	Total (Own Receipts)	116,090	111,701	96%	96,633	93,255	97%	26,099	19,178	73%	9,254	11,318	122%