



GOVERNMENT OF THE PUNJAB

**ANNUAL BUDGET
STATEMENT**

**FOR
2022 - 2023**

PREFACE

Submission of Annual Budget Statement is governed by Article 120 of the Constitution of the Islamic Republic of Pakistan. It is a statement of estimated receipts and expenditures of the Provincial Government for a financial year; and, is a summary of the budget estimates.

Annual Budget Statement is intended to give an overview of functional classification and estimates of revenue receipts, revenue expenditures, capital receipts and disbursements and summary of allocations of development programme. Budget Estimates of Public Account are also shown under various items of this account.

Finance Secretary

**GOVERNMENT OF THE PUNJAB
ANNUAL BUDGET STATEMENT
FOR THE YEAR
2022-2023**

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ESTIMATES OF RECEIPTS

(Rs. in million)

Head of Account	Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
(A) Total Provincial Consolidated Fund (Revenue + Capital)	1,967,989.257	2,653,014.431	2,780,765.494	3,226,391.258
Total General Revenue Receipts	1,665,304.992	2,088,304.404	2,182,196.010	2,521,288.298
Federal Divisible Pool	1,321,167.884	1,683,696.289	1,761,166.360	2,020,737.650
Provincial Tax Revenue	224,615.267	272,565.901	276,693.590	337,025.000
Provincial Non-Tax Revenue	119,521.841	132,042.214	144,336.060	163,525.648
(B) Total Current Capital Receipts A/c -I	83,836.193	144,370.683	86,219.344	154,122.960
Current Capital Receipts	83,836.193	79,148.907	52,903.106	92,510.347
Foreign Projects Assistance	-	65,221.776	33,316.238	61,612.613
(C) Total Current Receipts A/c -II	218,848.072	420,339.344	512,350.140	550,980.000
TOTAL CAPITAL RECEIPTS (B+C)	302,684.265	564,710.027	598,569.484	705,102.960

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
SUMMARY				
FEDERAL DIVISIBLE POOL	1,321,167.884	1,683,696.289	1,761,166.360	2,020,737.650
B TAX REVENUE	1,321,167.884	1,683,696.289	1,761,166.360	2,020,737.650
B01 DIRECT TAXES	485,432.623	627,042.070	639,197.222	743,386.142
B011 Tax on Income	485,247.175	626,878.200	639,064.842	743,232.186
B012 Wealth Tax	-	-	-	-
B018 Capital Value Tax on Moveable Assets	185.448	163.870	132.380	153.956
B02 INDIRECT TAXES	835,735.261	1,056,654.219	1,121,969.138	1,277,351.508
B020 Sea Customs	-	-	-	-
B021 Land Custom	213,205.082	225,971.397	276,265.669	302,165.675
B023 Sales Tax on Import-Share of Net	544,419.815	729,950.098	750,035.324	855,954.906
B024 Federal Excise	77,786.827	100,313.284	95,325.145	118,802.667
B025 Federal Excise on Natural Gas	323.537	419.440	343.000	428.260

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
SUMMARY				
PROVINCIAL RECEIPTS	344,137.108	404,608.115	421,029.650	500,550.648
B TAX REVENUE	224,615.267	272,565.901	276,693.590	337,025.000
B01 DIRECT TAXES	25,381.078	49,605.200	40,813.020	50,812.010
B011 Tax on Income (Agriculture)	2,366.438	5,250.000	2,500.000	2,850.000
B013 Property Tax	4,528.575	22,989.500	17,048.020	22,465.500
B014 Land Revenue	17,372.332	20,000.000	20,148.000	24,062.510
B016 Tax on Profession, Trades and Callings	1,011.371	1,365.700	1,040.500	1,434.000
B017 Capital Value Tax on Immoveable Property	102.362	-	76.500	-
B018 Capital Value Tax on Moveable Assets	-	-	-	-
B019 Other Direct Taxes	0.000	-	-	-
B02 INDIRECT TAXES	193,501.949	210,354.805	230,490.100	272,472.990
B023 Sales Tax (GST Provincial)	138,408.813	150,900.000	160,500.000	184,000.000
B026 Provincial Excise	2,316.528	3,194.551	2,178.750	2,250.000
B027 Stamps Duty	38,394.735	40,000.004	47,700.000	67,717.990
B028 Motor Vehicles	14,382.317	16,260.250	20,111.350	18,505.000
B029 Sale of Opium	(0.444)	-	-	-
B03 OTHERS INDIRECT TAXES	5,732.240	12,605.896	5,390.470	13,740.000
B030 Others Indirect Taxes	5,732.240	12,605.896	5,390.470	13,740.000

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
DETAILS				
FEDERAL DIVISIBLE POOL	1,321,167.884	1,683,696.289	1,761,166.360	2,020,737.650
B TAX REVENUE	1,321,167.884	1,683,696.289	1,761,166.360	2,020,737.650
B01 DIRECT TAXES	485,432.623	627,042.070	639,197.222	743,386.142
B011 Tax on Income	485,247.175	626,878.200	639,064.842	743,232.186
B01108 Share of Net proceeds assigned to Provinces	485,247.175	626,878.200	639,064.842	743,232.186
B018 Capital Value Tax on Moveable Property	185.448	163.870	132.380	153.956
B01809 CVT Share assigned to Provinces	185.448	163.870	132.380	153.956
B02 INDIRECT TAXES	835,735.261	1,056,654.219	1,121,969.138	1,277,351.508
B021 Land Custom	213,205.082	225,971.397	276,265.669	302,165.675
B02170 Share of Net Proceeds Assigned to Provinces	213,205.082	225,971.397	276,265.669	302,165.675
B023 Sales Tax	544,419.815	729,950.098	750,035.324	855,954.906
B02303 Share of Net Proceeds Assigned to Provinces	544,419.632	729,950.098	750,035.324	855,954.906
B02353 Share of Net Proceeds assigned to Provinces	0.183	-	-	-
B024 Federal Excise	77,786.827	100,313.284	95,325.145	118,802.667
B02408 Share of Net Proceeds Assigned to Provinces	77,786.827	100,313.284	95,325.145	118,802.667
B025 Federal Excise Duty on Natural Gas	323.537	419.440	343.000	428.260
B02503 Net Proceeds on Excise Duty on Natural Gas Assigned to Provinces	323.537	419.440	343.000	428.260

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
DETAILS				
PROVINCIAL RECEIPTS	344,137.108	404,608.115	421,029.650	500,550.648
B TAX REVENUE	224,615.267	272,565.901	276,693.590	337,025.000
B01 DIRECT TAXES	25,381.078	49,605.200	40,813.020	50,812.010
B011 Tax on Income	2,366.438	5,250.000	2,500.000	2,850.000
B01173 Tax on Agriculture Income	2,366.438	5,250.000	2,500.000	2,850.000
B013 Property Tax	4,528.575	22,989.500	17,048.020	22,465.500
Urban Immovable Property Tax - Net	4,528.575	22,989.500	17,048.020	22,465.500
B01301 Ordinary Collection	13,514.159	22,229.500	16,500.000	21,366.000
B01302 Share of Net Proceeds assigned to TMAs etc	(9,673.856)	-	-	-
B01303 Tax on Luxury Houses	121.474	60.000	77.520	100.000
B01304 Farm House Tax	0.073	-	-	-
B01310 Other Collection	0.097	-	-	-
B01311 Fees for Registering Documents	449.831	696.050	231.750	206.000
B01312 Copying Registered Documents	3.550	-	6.500	6.500
B01313 Punjab Tax on Property Other than Agriculture	-	-	75.000	630.000
B01320 Others	113.247	3.950	157.250	157.000
B014 Land Revenue	17,372.332	20,000.000	20,148.000	24,062.510
B01401 Ordinary Collection	0.025	-	-	-
B01402 Development cess	0.507	-	-	-
B01403 Malkana	0.161	2.155	0.250	2.500
B01404 Sale of Government Estates	0.015	-	-	-
B01406 Fines and Forfeitures	65.962	53.300	65.900	75.050
B01407 Rent of Agricultural Land for a Single Year	1,071.333	851.700	461.620	462.000
B01408 Rent from Shops/Other Sites, Nazul Buildings & Land	108.401	110.900	15.500	110.900
B01409 Others Not Elsewhere Classified	-	-	39.250	39.250
B01411 Recovery on A/C of Survey & Settlement	0.004	-	-	-
B01413 Fees for Consolidation of Holdings	0.345	0.500	0.500	0.500
B01414 Timi Grazing Dues	0.011	0.390	0.350	0.350
B01415 Collection Fee on the Dues Recovered as Arrears of Land Revenue	0.758	0.375	0.550	1.500
B01416 Revenue Talbana	1.101	0.500	0.700	0.700

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
B01417 Mutation Fee	15,617.912	18,393.610	18,915.500	22,665.000
B01418 Copying and Inspection Fee of Patwaries Record	462.448	539.500	598.990	650.500
B01419 Copying Fee for the Preparation of Produce Statement	1.888	3.500	3.500	3.500
B01420 Examination Fee from Naib Tehsildar	0.169	-	-	-
B01421 Recoveries of Overpayments	2.949	8.500	3.515	3.510
B01422 Collection of Payments for Service Renered	0.015	-	-	-
B01424 Local Rates on Lands Interests Assessable to Land Revenue-Others	37.275	32.490	35.125	40.250
B01425 Land Revenue-Others	1.053	2.580	6.750	7.000
B016 Tax on Profession, Trade and Callings-	1,011.371	1,365.700	1,040.500	1,434.000
B01601 Ordinary Collection	974.167	1,365.700	990.250	1,434.000
B01603 Deduction at Source	37.204	-	50.250	-
B017 Capital Value Tax on Immoveable Property	102.362	-	76.500	-
B01701 Urban	86.391	-	60.664	-
B01702 Rural	1.607	-	1.375	-
B01703 Capital Value Tax on Immovable Assets - Urban (Res	0.742	-	0.738	-
B01704 Capital Value Tax on Immovable Assets - Urban (Com	3.035	-	2.868	-
B01705 Capital Value Tax on Immovable Assets - Urban (Oth	8.504	-	9.002	-
B01707 Capital Value Tax on Immovable Assets - Rural (Agr	1.350	-	1.350	-
B01770 Others	0.733	-	0.503	-
B02 INDIRECT TAXES	193,501.949	210,354.805	230,490.100	272,472.990
B023 Sales Tax	138,408.813	150,900.000	160,500.000	184,000.000
B02385 Sales Tax on Services (Punjab)	138,408.813	150,900.000	160,500.000	184,000.000
B026 Provincial Excise	2,316.528	3,194.551	2,178.750	2,250.000
B02601 Malt Liquors-Duty on Bear Manufactured in Pakistan	105.086	231.950	113.525	140.250
B02602 Duty on Foreign Liquors	786.531	1,416.051	495.150	628.200
B02603 Licence Fee for Generally Sale of Foreign Liquor	897.526	950.000	1,055.250	950.000
B02610 Other - Spirit and Fermented Products	0.200	-	-	-
B02611 Licence Fee for Commercial Spirits	1.133	2.500	1.350	1.350
B02612 Licence Fee for Denatured Spirits	9.704	12.500	9.350	9.350
B02613 Permit Fee for Denatured Spirits	21.245	45.500	35.225	35.250

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
B02621 Duty on Spirits use in Manufactured of Medicine	442.218	450.050	415.250	430.050
B02622 Receipts from Distilleries	3.257	15.500	3.150	5.000
B02623 Collection of Payments for Services Rendered	49.611	70.500	50.500	50.550
B02625 Fines, Confiscation and Miscellaneous	0.010	-	-	-
B02628 Others	0.007	-	-	-
B027 Stamp Duty	38,394.735	40,000.004	47,700.000	67,717.990
Non-Judicial	37,474.428	39,219.704	46,728.980	66,707.865
B02701 Sale of Stamps	31,007.350	30,024.120	38,700.000	56,218.000
B02702 Stamps Duties on Bill of Exchange, Cheques etc	6.792	16.500	6.500	16.500
B02703 Stamps Duties Levied under Supplementary Tax Ordinance, 1957	130.844	105.200	150.250	150.250
B02704 Other Non Judicial Sale and General Stamps	1,068.567	1,321.000	1,221.710	1,350.250
B02705 Duty Recovered under Rule 10 and 11 of Pakistan Stamp Rules, 1925	208.416	180.540	250.145	250.145
B02706 Duty on Documents Voluntarily Brought for Adjudication under Section 31 of Act. II 1899	0.020	-	-	-
B02707 Duty on other Immersing Documents	5.758	13.500	5.500	5.500
B02708 Fines and Penalties	4.793	4.102	3.500	3.500
B02710 On transfer of Property Rights of Plots by Developed Authorities/ Housing Societies/ Co-operative Societies	0.017	-	-	-
B02711 On Declaration of Newspaper/Periodical/Printing Press	0.362	0.379	0.500	0.500
B02712 Sale of Property Transactions	0.023	-	-	-
B02713 Duty Levied on Unstamped or Insufficient Stamped Documents under Section 35, 40 & 48 of Act 1899	705.010	1,010.003	1,341.250	1,450.250
B02714 Non-Judicial Recoveries from Government Departments	0.039	-	-	-
B02716 Non Judicial - Duty on Bills issued by	0.005	-	-	-
B02717 Duty on Bills of Entry	0.524	-	-	-
B02718 Duty on Letter of Credit	0.001	-	-	-
B02720 Stamp Duty on Transfer of Right	3,858.639	6,478.000	4,350.125	6,512.730
B02730 Others	477.268	66.360	699.500	750.240
Judicial	920.307	780.300	971.020	1,010.125
B02731 Sale of Stamps	0.067	-	-	-
B02732 Court Fees	(0.012)	-	-	-
B02734 Court Fees Realized in Stamps	919.520	780.300	971.020	1,010.125
B02735 Fines and Penalties	0.730	-	-	-
B02736 Judicial - Recoveries from Government Department for Stamps Supplied	0.001	-	-	-
B02770 Others	0.001	-	-	-

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
B028 Motor Vehicles:	14,382.317	16,260.250	20,111.350	18,505.000
B02801 Fee for Registrations	6,393.580	7,703.009	11,162.000	9,850.100
B02802 Fee for Miscellaneous Receipts	877.290	1,031.291	950.250	1,075.300
B02803 Receipts under Provincial M.V. Act	6,425.793	6,810.500	7,005.200	6,570.100
B02804 Receipts from Bus and Truck Services	0.024	-	-	-
B02805 Tax on Luxury Vehicles Levied under Finance Act 1997	3.250	15.200	2.900	4.500
B02807 Tax on Vehicles other than Motor	0.008	-	-	-
B02811 Motor Vehicles Fitness Certificate	80.098	75.250	105.500	65.000
B02812 Motor Vehicles Route Permit	602.274	625.000	885.500	940.000
B029 Sale of Opium	(0.444)	-	-	-
B02904 Others	(0.444)	-	-	-
B03 INDIRECT TAXES	5,732.240	12,605.896	5,390.470	13,740.000
B030 Other Indirect Taxes	5,732.240	12,605.896	5,390.470	13,740.000
Entertainment Tax	34.183	356.346	-	-
B03001 Duty Recovered by Sale of Stamps	13.294	-	-	-
B03002 Duty Recovered Otherwise than by Sale of Stamps	20.870	-	-	-
B03004 Tax on Cinemas	0.019	-	-	-
B03005 Tax on Vide Trades	-	356.346	-	-
Cess All Types	6.815	-	-	-
B03025 Development Cess on Sugar Cane	6.460	-	-	-
B03026 Cess on Tickets issued for admission to Cinema Houses under Section 8 of Finance Ordinance VII 1969	0.355	-	-	-
Energy	182.261	7,249.550	200.240	7,520.000
B03031 Fee Payable under Electricity Rules	36.228	42.900	40.200	44.050
B03032 Fee Payable under Cinematograph Act and Rules	0.078	0.500	0.165	0.200
B03033 Fee Payable for the Grant of Certificate of Competency to Supervisor and Licenses to Electrical Contractors	0.700	0.950	0.525	0.950
B03034 Electricity Duty	129.801	7,193.200	145.300	7,461.000
B03035 Miscellaneous Receipts and Fees	15.454	12.000	14.050	13.800
Others, all types	5,508.981	5,000.000	5,190.230	6,220.000
B03053 Fees for Registration of Real Estates Agencies	0.612	-	-	-
B03055 Cotton Fees	158.701	-	190.230	220.000
B03056 Tax on Hotels Levied under Finance Act	9.116	-	-	-
B03066 Tax on Advertisement on Electronic Media	1.187	-	-	-
B03074 Fine and Penalty under Survey for Documentation of National Economy, 2000	0.001	-	-	-
B03086 Punjab Infrastructure Development Cess	5,339.364	5,000.000	5,000.000	6,000.000
TOTAL TAX REVENUE	1,545,783.151	1,956,262.190	2,037,859.950	2,357,762.650
FEDERAL DIVISIBLE POOL	1,321,167.884	1,683,696.289	1,761,166.360	2,020,737.650
PROVINCIAL TAX REVENUE	224,615.267	272,565.901	276,693.590	337,025.000

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
SUMMARY				
C NON-TAX REVENUE	119,521.841	132,042.214	144,336.060	163,525.648
C01 INCOME FROM PROPERTY AND ENTERPRISE	6,806.242	26,848.582	3,574.078	37,125.357
C010 Profits	2,950.000	25,000.000	2,500.000	35,000.000
C011 State Trading Schemes	0.000	-	-	-
C012 Interest on loans and advances to provinces	-	-	-	-
C013 Interest on Loans & Advance to District Govts. / TMAs	40.124	35.301	35.723	25.800
C014 Interest on Loans & Advances to Financial Institutions	-	-	-	-
C015 Interest on Loans & Advance to Non-Financial Institutions	2,292.506	308.986	533.404	594.921
C016 Interest on Loans & Advances to Govt. Servants	0.283	0.295	0.636	0.636
C018 Interest on Loans - Others	3.666	4.000	4.000	4.000
C019 Dividends	1,519.663	1,500.000	500.315	1,500.000
C02 RECEIPT FROM CIVIL ADMINISTRATION AND OTHER FUNCTIONS	16,369.253	18,979.799	18,967.722	44,106.650
C021 General Admin. Receipts- Organizations of State	764.509	750.100	288.850	750.100
C022 General Admin. Receipts- Fiscal Administration	1,543.172	1,215.660	1,455.162	1,456.500
C023 General Admin. Receipts - Economic Regulation	212.427	215.562	212.704	228.000
C024 General administration Receipts- Statistics	0.010	-	-	-
C025 Defence Services Receipts	0.002	-	-	-
C026 Law and Order Receipt	5,562.422	7,555.079	6,542.523	7,040.050
C027 Community Services Receipt	3,923.060	4,340.401	4,214.467	4,340.500
C028 Social Services	3,810.388	4,306.997	5,617.516	29,636.000
C029 Social Services Miscellaneous	553.263	596.000	636.500	655.500
C03 Miscellaneous Receipts	96,346.346	86,213.833	121,794.260	82,293.641
C031 Economic Services Receipts-Food & Agriculture	1,161.986	1,146.500	1,807.070	1,250.000
C032 Economic Services Receipts-Fisheries & Animal	2,163.278	1,649.910	1,913.180	1,919.380
C033 Economic Services Receipts Forest	988.754	1,020.195	1,126.979	1,011.000
C034 Economic Services Receipts, Cooperation, Irrigation and Embankment - Drainage Works	3,992.412	11,321.090	6,630.736	8,439.736
C035 Economic Services Receipts-Others	185.998	192.320	175.605	325.650
C036 Other Grants from Federal Govt. Non-Dev.	48,423.138	2,437.486	68,720.503	4,391.130
C037 Extraordinary Receipt	1,713.831	30,355.550	2,077.337	25,500.116
C038 Others	31,298.881	30,689.157	31,311.960	31,869.332
C039 Development Surcharges & Royalties (Fed-Transfers)	6,418.068	7,401.625	8,030.890	7,587.297

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
DETAIL					
C	NON-TAX REVENUE - DETAIL	119,521.841	132,042.214	144,336.060	163,525.648
C01	INCOME FROM PROPERTY AND ENTERPRISE	6,806.242	26,848.582	3,574.078	37,125.357
C010	Profit	2,950.000	25,000.000	2,500.000	35,000.000
	C01006 Electricity	2,950.000	25,000.000	2,500.000	35,000.000
C013	Interest on Loans to District Govts / TMAs	40.124	35.301	35.723	25.800
	C01307 Municipal Councils Committees / Corporation / District	40.124	35.301	35.723	25.800
C015	Interest on Loans to Non-Financial Institutions	2,292.506	308.986	533.404	594.921
	Interest Domestic Loans				
	C01529 Others	2,292.506	308.986	533.404	594.921
C016	Interest on Loans and Advances to Government Servants	0.283	0.295	0.636	0.636
	C01601 House Building Advance	0.145	0.228	0.542	0.542
	C01602 Motor Car Advance	0.082	0.049	0.086	0.086
	C01603 Motor Cycle or Scooter Advance	0.056	0.018	0.008	0.008
C018	Interest on Loans - Others	3.666	4.000	4.000	4.000
	C01802 Interest on Arrears of Revenue	3.666	4.000	4.000	4.000
C019	Dividends	1,519.663	1,500.000	500.315	1,500.000
	C01901 Dividends from Government Investments (Financial Institutions)	0.258	-	-	-
	C01902 Dividends from Government Investments (Non-Financial Institutions)	1,519.405	1,500.000	500.315	1,500.000
C02	RECEIPT FROM CIVIL ADMINISTRATION AND OTHER FUNCTIONS	16,369.253	18,979.799	18,967.722	44,106.650
C021	General Administration Receipts- Organs of State	764.509	750.100	288.850	750.100
	C02101 Examination Fee Realised by PPSC	759.191	750.100	288.850	750.100
	C02103 Recoveries of Overpayments	5.275	-	-	-
	C02104 Collection of Payments for	0.043	-	-	-
C022	General Administration Receipts- Fiscal Administration	1,543.172	1,215.660	1,455.162	1,456.500
	C02204 Recoveries of Overpayments	39.638	10.500	13.132	10.500
	C02205 Collection of Payment for Services rendered	0.011	-	-	-
	C02206 Audit Other	0.002	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
C02241 Contribution of Pensions & Gratuities	218.518	180.025	175.500	205.000
C02243 Others	97.134	85.125	50.700	65.500
C02245 Fiscal Administration-Receipt in Aid	273.205	225.010	320.330	375.500
C02248 Recoveries of Overpayments of Pension	914.664	715.000	895.500	800.000
C023 General Administration Receipts-Economic Regulations	212.427	215.562	212.704	228.000
C02304 Receipts under the Companies Ordinance 1984	2.243	7.012	3.806	7.100
C02305 Federal fees for Weights and Measures	0.071	-	-	-
C02306 Receipts under the Weights & Measures and Trade Employees Act	210.113	208.550	208.550	220.400
C02310 Collection of Stamp Vendors Licence Fee	-	-	0.348	0.500
C024 General administration Receipts- Statistics	0.010	-	-	-
C02470 Others	0.010	-	-	-
C025 Defence Services Receipts	0.002	-	-	-
C02501 Fighting Forces	0.002	-	-	-
C026 Law and Order Receipts:	5,562.422	7,555.079	6,542.523	7,040.050
Justice	598.672	750.100	740.050	756.000
C02601 Sale proceeds of unclaimed and Escheated Property	45.850	35.500	57.350	63.750
C02602 Court Fees Realized in Cash	5.620	10.400	5.200	5.500
C02603 Court Fees Realized in Cash	0.015	-	19.250	21.100
C02604 General Fees, Fines & Forfeitures	464.316	617.700	541.100	543.900
C02605 Leadership and Mukhtarship Examination Fees	0.040	-	-	-
C02606 Receipts of the Supreme Court	0.040	-	-	-
C02607 Receipt of the Official Assignee	0.003	-	-	-
C02607 Receipt of the Official Receiver	0.010	-	-	-
C02609 Receipt of the official Record Room	0.359	-	-	-
C02610 Recoveries of Overpayments	46.906	49.500	47.500	48.500
C02612 Collection of the Payments for Service Rendered	9.881	10.500	12.500	13.250
C02613 Others	25.632	26.500	57.150	60.000
Police Departments Receipts	4,802.371	6,600.400	5,618.250	6,092.000
C02631 Police supplied to Railway	120.623	1.400	0.200	100.000
C02632 Police supplied to Federal Govt	61.814	40.100	60.600	65.550

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
C02634 Police supplied to Public Dept. Private Companies and Persons	381.432	310.000	365.900	371.773
C02635 Receipts Realized under the Arms Act	33.608	19.180	57.250	60.000
C02636 Fees, Fines and Forfeitures	37.663	45.500	62.700	80.196
C02637 Motor Driving Licence Fees	807.642	932.500	549.819	689.870
C02638 Police Traffic Fines	2,628.415	3,900.000	3,432.300	3,620.374
C02639 Police Land Receipts	0.406	-	-	-
C0263A E-Challan	297.858	669.470	190.200	400.000
C02640 Recoveries of Overpayments	352.618	365.250	336.228	346.537
C02641 Collection of Payments for Services Rendered	0.607	7.000	12.500	7.500
C02642 Others	79.466	310.000	550.553	350.200
C02645 Provincial Police Complaint Authority	0.001	-	-	-
C02646 Cash Receipt under Arms Act	0.215	-	-	-
C02648 Provincial Border Forces Recoveries of Overpayment	0.002	-	-	-
C02650 Others	0.001	-	-	-
Jails	103.394	147.780	130.000	135.000
C02656 Sale proceeds of Articles manufactured in Jail	37.537	49.500	43.900	50.000
C02657 Value of supplies made by Factory Department to Maintenance Deptt in Jail	7.337	18.500	10.000	18.500
C02658 Income from Hired Convicts	0.135	-	-	-
C02659 Recoveries of Overpayment	32.413	39.800	40.500	40.500
C02660 Collection of Payments for Service Rendered	(0.113)	-	-	-
C02661 Others	26.085	39.980	35.600	26.000
Civil Defence	57.635	56.799	54.223	57.050
C02668 Fines Realization	21.308	29.987	22.410	23.100
C02669 Others	0.498	1.214	1.813	1.950
C02691 Forensic Laboratory Fee	35.829	25.598	30.000	32.000
Receipts of Interior/ Home Department	0.350	-	-	-
C02694 Fee for Armouring of vehicles and companies	0.250	-	-	-
C02695 Fee and Fine from the Private Security Companies	0.100	-	-	-
C027 Community Services Receipts:	3,923.060	4,340.401	4,214.467	4,340.500
Works - Buildings	909.692	894.199	1,043.337	980.650
C02701 Building Rent	549.151	552.015	570.457	590.200
C02702 Receipts from Workshop	0.076	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
C02703 Recoveries of Expenditure	1.065	5.000	1.260	1.300
C02704 Recoveries of Over Payment	13.200	16.166	16.550	18.250
C02705 Collection of Payments for Services Rendered	15.472	16.018	20.570	20.800
C02706 Others	330.728	305.000	434.500	350.100
Works - Communications	2,741.306	3,130.802	2,735.563	2,910.350
C02711 Buildings Rent	1.276	-	-	-
C02712 Tolls on Roads and Bridges	1,791.198	2,628.170	1,895.200	2,093.050
C02713 Recoveries of Expenditure	47.467	38.940	-	-
C02714 Recoveries of Over Payment	29.628	15.217	40.250	41.200
C02715 Collection of Payments for Services Rendered	14.461	14.000	14.250	15.200
C02716 Other	851.431	425.220	775.300	750.250
C02717 Fee for use of Right of Way for Laying Cables / Pipelines of all Provincial Roads	5.845	9.255	10.563	10.650
Public Health	272.463	315.400	435.567	449.500
C02721 Sale proceeds of Sera and Vaccines	-	-	6.223	-
C02724 Recoveries of Overpayments	7.985	28.047	8.437	24.500
C02725 Collection of Payments for Services Rendered	0.028	-	0.427	-
C02726 Others	261.062	281.853	414.200	419.500
C02727 Income from Bagh-e-Jinnah	3.388	5.500	6.280	5.500
Scientific Research and Survey	(0.401)	-	-	-
C02731 Survey of Pakistan	(0.456)	-	-	-
C02732 Recoveries of Overpayments	0.055	-	-	-
C028 Social Services	3,810.388	4,306.997	5,617.516	29,636.000
Education	2,051.618	2,121.000	3,729.283	2,164.000
C02801 Fees Government University Art Colleges	576.211	530.626	508.500	671.602
C02802 Fees Govt University, Professional Art Colleges	14.229	22.274	40.581	49.053
C02803 Fees Government Secondary (including Intermediate Classes), School	41.423	75.500	49.711	65.250
C02804 Fees Government Primary School	0.227	-	-	-
C02806 Recoveries from Local Bodies for Primary Education	0.002	-	-	-
C02807 Fees and Other Receipts Govt. Special Schools	12.003	12.500	34.200	12.500
C02808 Receipts of Technical & Commercial Institutes	0.035	2.500	0.035	2.500
C02810 General Income from Endowments	0.004	-	-	-
C02811 General Cess Fund	0.001	-	-	-
C02812 Education General Hostel Fees	1.279	25.500	0.795	0.895

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
C02813 Education General-Admission Fees	74.954	115.500	80.723	115.500
C02814 Education General-Recoveries of Overpayments	1,152.456	1,035.500	2,747.970	950.200
C02815 Collection of Payments for Services Rendered	0.171	6.500	0.758	1.000
C02816 Archaeology	0.015	-	-	-
C02818 Education-Others	178.017	294.600	266.010	295.500
C02820 Receipts from Girls Secondary Schools	0.215	-	-	-
C02822 Receipts from Girls Primary Schools	(0.305)	-	-	-
C02824 Receipts from Libraries	0.681	-	-	-
Health	1,758.770	2,185.997	1,888.233	27,472.000
C02851 Health-Medical Colleges	0.955	4.950	2.766	5.000
C02852 Health-Dental Colleges	1.103	3.152	1.600	2.150
C02853 Health Schools	6.713	7.500	7.150	10.050
C02854 Health-Medical Schools	0.401	0.250	0.385	0.500
C02855 Health Sale of Outdoor Tickets	112.616	147.930	124.756	135.900
C02856 Health-Recoveries of Diet Charges	7.766	4.665	6.350	8.950
C02857 Health Room Rent	2.509	4.500	3.607	3.800
C02858 Health-Government Share of Fees Realized by Doctor from Patient	480.654	890.300	550.500	741.900
C02859 Health-Mental Hospital Receipts	4.272	4.500	6.400	6.500
C02861 Health contributions from Local Bodies on account of Salaries of District Medical Officers	0.214	-	-	-
C02864 Health-Contribution by Federal Government	0.316	-	-	-
C02865 Health Other Contributions	3.578	-	-	-
C02866 Health Recoveries of Overpayment	428.750	378.500	480.000	535.500
C02867 Health-Collection of Payments for Services Rendered	1.032	2.500	3.800	4.500
C02868 Health fee for Chemical Examination	13.939	9.500	25.250	30.600
C02869 Health fees for Medical Examination	18.261	31.500	20.120	20.500
C02870 Health Fee realized on A/C of Registration of Private Clinic, Laboratories & X-Rays Clinic	8.670	15.250	12.500	12.500
C02871 Health other Receipts	592.571	605.500	485.500	25,785.000
C02872 Fees Realised on Account of Birth and Death Certificates	1.347	-	4.150	3.150
C02873 Fees realised on account of Anti-Rabic Treatment	0.541	-	-	-
C02875 Health - Other Receipts	72.512	75.500	100.200	110.500
C02876 Fines Collected by Environment Protect	0.050	-	53.199	55.000

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
C029	Social Services Miscellaneous	553.263	596.000	636.500	655.500
	Labour				
	Manpower Management	0.008	-	-	-
C02905	Receipts under the West Pakistan Ordinance, 1969	0.007	-	-	-
C02906	Registration and other Fees from Pakistanis working Abroad	0.001	-	-	-
	Housing & Physical Planning	551.932	590.500	635.000	650.000
C02931	Sale of Plots	357.569	350.000	470.000	480.000
C02933	Income from Satellite Town Schemes	131.587	150.000	110.000	110.000
C02934	Recoveries of Overpayment	1.870	-	-	-
C02950	Others	60.906	90.500	55.000	60.000
	Social Security and Social Welfare Measures	1.323	5.500	1.500	5.500
C02955	Penalties under Punjab Consumer Protection Act, 2005	1.234	5.500	1.500	5.500
C02970	Others	0.089	-	-	-
C03	MISCELLANEOUS RECEIPTS	96,346.346	86,213.833	121,794.260	82,293.641
C031	Economic Services Receipts-Food & Agriculture	1,161.986	1,146.500	1,807.070	1,250.000
	Food	1.575	-	-	-
C03102	Recoveries of overpayments	1.575	-	-	-
	Agriculture	1,160.411	1,146.500	1,807.070	1,250.000
C03116	Agriculture Receipts	0.213	-	-	-
C03117	Receipts from Experimental Farms	72.912	103.320	75.000	95.000
C03118	Receipts from Agriculture / Seed Farms	239.998	228.500	205.000	255.000
C03119	Receipts from District Farms	0.178	-	-	-
C03120	Receipts from Agriculture / Engineering / Machinery Maintenance Farms	126.678	200.000	130.500	200.000
C03121	Receipts from Boring Operation	26.220	36.000	23.000	36.000
C03122	Receipts from Research Operation	194.010	190.000	200.200	200.250
C03123	Receipts from Plant Protection Operations	253.472	139.200	200.100	150.000
C03124	Receipts from Soil Conservation & Operation	17.969	23.000	20.100	18.000
C03126	Operation Fees other than Cotton Fee under Cotton Control Ordinance	7.429	12.800	5.500	7.250
C03127	Agriculture College & School fees	0.005	-	-	-
C03129	Receipts from Karkhana Alat-e-Zarae	0.736	-	-	-
C03130	Agricultural Receipts from Government Gardens	0.012	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
C03131	Agriculture Receipts form Station Gardens	0.163	-	-	-
C03132	Agriculture - Receipts of Arrears for Ex-Commission Agents on account of Sale of Cotton Seeds and Fertilizer	0.062	-	-	-
C03133	Receipts from Farm Managements Project	8.066	10.000	6.800	10.000
C03134	Recoveries of Overpayments	37.236	29.000	34.250	35.000
C03135	Collection of payments for Service Rendered	4.192	-	12.500	12.500
C03136	Agriculture - Others	165.776	171.680	890.620	225.500
C03138	Registration Fee - Seed Industry	2.156	-	-	-
C03139	Enlisting fee-seed industry	0.035	-	-	-
C03199	Others	2.893	3.000	3.500	5.500
C032	Economic Services Receipts-Fisheries & Animal Husbandry & Fisheries	2,163.278	1,649.910	1,913.180	1,919.380
	Husbandry & Fisheries	423.926	379.908	500.180	466.300
C03201	Ordinary Receipts	415.859	364.978	490.000	454.800
C03202	Grants made by the Agriculture Research Council	0.002	-	-	-
C03203	Recoveries of Overpayments	0.711	1.930	1.930	2.000
C03204	Collection of Payments for Services rendered	0.001	-	-	-
C03205	Others	7.353	13.000	8.250	9.500
	Animal Husbandry	1,739.352	1,270.002	1,413.000	1,453.080
C03221	Veterinary College and School Fees	0.022	-	-	-
C03223	Receipts from Livestock Farms	329.258	375.733	465.500	465.400
C03224	Receipts from Broiler Farms	189.600	219.000	170.250	175.200
C03225	Receipts from Research Institute	97.184	125.587	75.500	95.430
C03226	Receipts from transferred Agri. Farms	48.031	60.951	45.550	50.300
C03227	Insemination Fees	143.383	140.767	132.750	135.150
C03228	Receipts from Biological Section	568.183	136.030	387.050	390.500
C03229	Recovery of Overpayments	15.567	20.500	20.400	20.500
C03231	Others	318.012	150.834	110.500	115.100
C03232	Receipts on account of Sale of Semen	30.112	40.600	5.500	5.500
C033	Economic Services Receipts Forest	988.754	1,020.195	1,126.979	1,011.000
	Forest	988.754	1,020.195	1,126.979	1,011.000
C03301	Timber and Other Produce Removed from the Forest by Govt. Agencies	227.444	195.411	145.250	193.400
C03302	Timber and Other Produce Removed from the Forest by Government Agencies - Firewood & Charcoal	5.085	15.273	6.993	15.234

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
C03303 Timber and Other Produce removed Brush Wood, Chips and Stumps	0.002	-	-	-
C03305 Timber and Other Produce Removed the Forest by Government - Brush wood, Chips and Stumps	30.343	50.290	14.350	25.634
C03306 Timber and Other Produce removed from the Forest by Government - Sericulture Receipts	1.268	5.150	-	-
C03307 Timber & Other Produce Removed from the Forest by Consumer or Purchaser - Transfer	375.775	310.675	392.520	295.366
C03308 Timber and other Produce removed from the Forest by Consumer or Purchasers-Firewood and Charcoal	0.048	-	-	-
C03309 Timber & Other Produce Removed from the Forest by Consumer or Purchaser - Brush wood, Chips and Stumps	6.015	-	-	-
C03310 Timber & Other Produce Removed from the Forest by Consumer or Purchaser - Gazing and Fodder Grass	10.098	13.626	7.350	15.908
C03311 Timber & Other Produce Removed from the Forest by Consumer or Purchaser - Honey, Herbs & Medicinal Plants	5.854	15.028	7.110	15.666
C03312 Timber & Other Produce Removed from the Forest by Consumer or Purchaser - for Plants, Stumps, Seeds Mazri, Mazri, Palm, Grass other than fodder etc	0.554	-	-	-
C03314 Drift. Waif Wood & Confiscated forest Produce	6.463	-	-	-
C03315 Revenue from Forests not Managed by Govt.	21.466	-	-	-
C03316 Revenue from Forests not managed by Govt. Duty on transp	0.022	-	-	-
C03321 Fines & Forfeitures (Except Fines by Court)	2.196	-	-	-
C03322 Compensation under Forest Act including Fines by Courts	67.958	59.860	125.250	65.292
C03323 Lease Rent from Temporary Cultivation	0.440	55.528	29.701	30.500
C03324 Hire Charges of Bulldozers and Other Machinery	0.844	-	-	-
C03325 Recovery of Water Rates	0.698	-	-	-
C03326 Rent of buildings, Shops, Lands and Water Mills	17.461	-	-	-
C03327 Receipts under Wild Birds and Wild Animals Protection	105.882	146.730	310.100	250.000
C03328 Recoveries of Overpayment	10.503	-	-	-
C03329 Collection of Payments for Services Rendered	0.049	-	-	-
C03330 Receipts on account of Tree Cess	11.113	20.320	6.355	6.500
C03370 Other Receipts	81.173	132.304	82.000	97.500
C034 Economic Services Receipts, Cooperation, Irrigation and Embankment - Drainage Works	3,992.412	11,321.090	6,630.736	8,439.736
Cooperation	3.557	4.090	1.736	1.736
C03401 Audit Fee	0.442	0.440	0.030	0.030
C03403 Recovery from other Provincial Govts on account of training in Cooperative Training Institutions	0.016	0.050	0.010	0.010
C03404 Recovery of Overpayments	2.626	2.500	1.624	1.624
C03406 Others	0.473	1.100	0.072	0.072

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
IRRIGATION	3,988.855	11,317.000	6,629.000	8,438.000
Irrigation Works	3,940.998	11,239.000	6,549.000	8,355.000
C03431 Direct Receipts on account of Water Rate	3,238.027	7,915.200	5,500.000	7,000.000
C03432 Direct Receipts on account of sale of water	82.859	2,014.050	300.000	550.000
C03433 Recoveries of Expenditure	13.704	5.500	0.500	-
C03434 Irrigation Works-Others	155.660	765.701	210.000	225.000
C03435 Toll on Barrages	450.748	538.549	538.500	580.000
Embankments and Drainage	47.857	78.000	80.000	83.000
C03465 Works - Others	47.819	78.000	78.000	80.000
C03481 Other Miscellaneous Revenue	0.038	-	-	-
C03483 Fines U/S 61 & 61A of Cooperative Societies Act, 1925	-	-	2.000	3.000
C035 Economic Services Receipts-Others	185.998	192.320	175.605	325.650
Fuel and Power	0.102	-	-	-
C03501 Fees for Petroleum Products	0.102	-	-	-
Industrial and Mineral Resources	7.103	6.500	17.800	17.800
C03506 Industrial Safety - Explosives Department	5.578	6.500	17.800	17.800
C03507 Receipts under Excise Duty on Minerals (Labour Welfare) Act 1967	1.525	-	-	-
Printing	154.193	160.000	130.350	160.100
C03511 Sale of Gazette	0.382	-	-	-
C03512 Sale of other Govt. Publications	1.329	10.000	10.000	10.000
C03515 Sale of Forms and Registers	0.003	-	-	-
C03516 Sale of Service Books	0.187	-	-	-
C03517 Sale of Forms and Registers to Union Councils	1.043	-	-	-
C03518 Sale of Other Forms	18.517	27.500	20.000	27.600
C03520 Printing Charges for work done for Provincial Govt. Departments	126.503	115.000	100.000	115.000
C03521 Recoveries of Overpayments	0.503	-	-	-
C03523 Others	5.726	7.500	0.350	7.500
Investment Promotion and Supplies	0.002	-	-	-
C03531 Fees on account of Purchase of Stores	0.001	-	-	-
C03538 Recoveries of Overpayments	0.001	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
Industries	24.598	25.820	27.455	147.750
C03541 Industries Receipts	0.183	-	0.277	-
C03544 Fees for Inspection of Boilers	17.818	18.500	20.800	36.000
C03545 Fees under Partnership Act,1932	4.463	5.750	5.750	110.750
C03546 Recoveries of Overpayments	0.682	1.570	0.628	1.000
C03547 Collection of Payments for Services rendered	0.002	-	-	-
C03550 Technical Education & Vocational Training Authority (TEVTA)	1.322	-	-	-
C03553 Others	0.015	-	-	-
C03555 Car Parking Fee	0.112	-	-	-
C03578 Spcial Communication Organization -D	0.001	-	-	-
C036 Grants	48,423.138	2,437.486	68,720.503	4,391.130
Grants	48,423.138	2,437.486	68,720.503	4,391.130
C03601 Foreign Grants - Development Grants	2,790.324	2,437.486	3,720.503	4,391.130
C03603 Others Grants from Federal Govt. (Dev)	44,701.494	-	58,137.800	-
C03604 Other Grants from Federal Govt. Non-Dev. Fed. Govt.	931.320	-	6,862.200	-
C037 Extraordinary Receipts	1,713.831	30,355.550	2,077.337	25,500.116
Extraordinary Receipts	1,651.431	28,861.694	1,976.572	24,006.360
C03701 Sale of Land	1,048.196	2,355.202	170.000	2,169.920
C03702 Sale of Land - Sale of Town Sites in Colonies	518.267	14,000.000	795.000	11,565.100
C03703 Sale of Land-Sale of Under Developed Agri. Land	28.811	3,500.000	655.000	1,681.140
C03704 Sale of Land - Sale of under-developed Agriculture Land by Auction or Private Treaty in Colonies	12.337	4.911	28.572	30.200
C03705 Sale of Land-Property Rights to Tenants in Colonies	32.729	6,500.000	60.250	6,250.000
C03706 Sale of Other Government Assets	2.677	1.581	57.725	60.000
C03707 Other Receipts - Fees, Fines and Forfeitures	7.939	2,500.000	210.025	2,250.000
C03708 Sale of State owned Assets	0.382	-	-	-
C03709 Sale of Land by PPB or RPC	0.093	-	-	-
Sale of Agricultural Machinery	0.201	-	-	-
C03720 Others	0.201	-	-	-
Others - Receipts	62.199	1,493.856	100.765	1,493.756
C03721 Sale Proceed and Rent of Agri. Land	2.106	0.001	0.001	0.001
C03722 Interest on deferred payments of Land sold in colonies	1.792	4.815	1.000	4.715
C03725 Others - Receipts	58.287	1,489.040	99.764	1,489.040
C03727 Recovery of Monetized Value of Vehicle	0.014	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
C038	Others	31,298.881	30,689.157	31,311.960	31,869.332
	C03801 Unclaimed Deposits	4,637.420	-	-	-
	C03802 Sale of Stores and Materials	8.968	18.500	5.659	18.500
	C03803 Sale of Land & Houses, etc.	0.105	-	3.308	-
	C03804 Contributions	0.017	-	-	-
	C03805 Rent, Rates & Taxes	62.159	225.100	85.250	225.100
	C03807 Realizations under the Monopolies & Restrictive Trade Practices Ordinances	(0.977)	-	-	-
	C03808 Receipts under the Mines & Oil-fields & Mineral Development (Federal Control) Act, 1948	10,198.692	11,660.000	11,200.000	12,000.000
	C03809 Receipts from levy of Excise Duty imposed under Section 30-A of the Mines Act 1923	0.015	-	-	-
	C03811 Sugarcane Development Cess	0.015	-	-	-
	C03812 Other Receipts - Gains by Exchange on Remittance Abroad	0.002	-	-	-
	C03814 Other Receipts - Sale proceeds of Export Guides	0.001	-	-	-
	C03816 Other Receipts - Sale of Publicity Material and rent of Documentaries and Films	0.024	-	-	-
	C03818 Fees for Registration of Societies under the Registration Act	4.530	4.200	3.000	16.200
	C03820 Sale Proceeds of Highway Safety Codes	0.538	-	-	-
	C03821 Receipts of Tourist Department	75.553	85.150	75.500	85.150
	C03824 Recoveries of Overpayment	1,798.277	1,750.250	2,493.200	1,750.250
	C03825 Collection of Payments for Service Rendered	12.592	5.500	2.060	5.500
	C03828 Leather Export Cess	(0.020)	-	-	-
	C03829 Fees, Fines & Forfeiture	550.810	150.000	630.200	150.000
	C03831 Fees, and Subscription by Petitions Writer and Traders in Katchery Compounds	5.351	12.500	5.400	12.500
	C03832 Licence fee for Storage or Sale of Petroleum	0.144	-	-	-
	C03833 Fees under the Poisons Act	0.504	-	-	-
	C03834 Fees under the West Pakistan Ordinance 1960.	0.043	-	-	-
	C03835 Arms Licence Fees	843.128	1,087.418	1,010.377	1,102.450
	C03837 Fees for all Allotment of Land and Gardens to Refugees	0.014	-	-	-
	C03839 Settlement Fees	1.745	-	-	-
	C03840 Fees for transfer & issue of Duplicate	0.113	-	-	-
	C03841 Fee Fines not Specified Elsewhere	151.439	80.500	77.580	80.500
	C03842 Treasure Trove Act 1878	0.231	-	-	-
	C03846 Receipts from the deposit account of the Chief Settlement Commissioner	9.552	12.500	7.250	9.500
	C03850 Miscellaneous recoveries made by NAB from defaulte	44.322	-	22.771	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
C03855 Initial Environmental Examination and Environmental	51.347	35.100	51.600	35.100
C03859 Collection of Registration / Work Perm	0.321	-	-	-
C03866 Fee for Issuance of Licences to Private Security C	0.927	-	0.525	-
C03867 Fee for renewal of licences of Private Security Co	2.948	-	3.150	2.500
C03870 Others	12,498.308	15,307.139	15,353.436	16,120.782
C03871 Hajj Arrangement - Recoveries of Electric	0.206	-	-	-
C03872 Other Receipts - Recoveries of Claims Under the Ehtasab Act 1997	0.244	-	-	-
C03878 Fee for Grant / Renewal of Licences for Registration / Fines of Internet Cafes	4.867	-	3.153	-
C03879 Recoveries made by Anti Corruption Establishment	119.624	15.000	80.500	15.000
C03880 TMA Other Non-tax Revenues	0.043	-	-	-
C03886 Fee for Issuance of Fee & Registration	0.087	-	-	-
C03887 Fines on Hoarding & High Price Sale	18.475	-	20.531	-
C03894 Fines of Lahore Ring Road Authorities	94.011	110.000	57.260	110.000
C03899 Fees, Fines and Foreiture - Transport Department	102.166	130.300	120.250	130.300
C039 Development Surcharge & Royalties(Fed-Transfers)	6,418.068	7,401.625	8,030.890	7,587.297
C03903 Net Proceeds from Development Surcharge on Petroleum assigned to Provinces	0.025	-	-	-
C03904 Surcharge-on Natural Gas Share of Net Proceeds assigned to Provinces	1,264.800	2,021.425	914.678	303.624
C03907 Net Proceed of Royalty on Crude Oil assigned to Provinces	3,475.816	3,647.854	5,686.901	5,570.741
C03908 Net Proceed of Royalty on Natural Gas assigned to Provinces	1,677.427	1,732.346	1,429.311	1,712.932
TOTAL GENERAL REVENUE RECEIPTS	1,665,304.992	2,088,304.404	2,182,196.010	2,521,288.298

ESTIMATES OF CAPITAL RECEIPTS

(Rs. in million)

Head of Account	Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
E CAPITAL RECEIPTS	302,684.265	564,710.027	598,569.484	705,102.960
Account No.I	83,836.193	79,148.907	52,903.106	92,510.347
Account No.II	218,848.072	420,339.344	512,350.140	550,980.000
E01 RECOVERIES OF INVESTMENT	-	-	-	-
E02 RECOVERIES OF LOANS AND ADVANCES	18,507.209	3,049.137	1,263.813	1,373.415
E022 From District Govts. TMAS / Local Bodies	23.768	16.777	16.355	15.774
E02202 TMAs	23.768	16.777	16.355	15.774
E024 From Non-Financial Institutions	18,459.963	3,008.573	1,229.124	1,339.304
E02402 Foreign Loans	18,459.963	-	-	-
E02420 Others	-	3,008.573	1,229.124	1,339.304
E025 From Govt Servants	23.456	23.766	18.327	18.327
E02501 House Building Advance	11.628	11.102	11.985	11.985
E02502 Motor Car Advance	5.332	5.358	5.051	5.051
E02503 Motor Cycle Advance	6.495	7.306	1.291	1.291
E02504 Cycle Advance	0.001	-	-	-
E026 From Private Sector	0.022	0.021	0.007	0.010
E02601 Taccavi Loans to Zamindars	0.002	0.003	0.007	0.010
E02602 To Cultivators	0.020	0.018	-	-
E03 DEBT	65,328.984	76,099.770	51,639.293	91,136.932
E031 PERMANENT DEBT - DOMESTIC (Account-I)	-	25,000.434	9,300.000	45,000.434
E03101 Permanent Debt - Direct	-	0.434	-	0.434
E03120 Others	-	25,000.000	9,300.000	45,000.000
E033 PERMANENT DEBT - FOREIGN	65,328.984	51,099.336	42,339.293	46,136.498
E03301 Permanent Debt (Foreign) - Debit	16,718.070	15,177.456	9,654.750	4,187.418
E03302 Foreign Debt-received from Federal Government	48,610.914	35,921.880	32,684.543	41,949.080
PUBLIC DEBT [Loans from Commercial Banks (A/c-II)]	218,848.072	420,339.344	512,350.140	550,980.000

ESTIMATES OF CAPITAL RECEIPTS

(Rs. in million)

Head of Account	Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
E01 Recoveries of Investment	-	217,434.344	236,543.140	272,980.000
E012 State Trading Schemes Receipts	-	217,434.344	236,543.140	272,980.000
E01202 Provincial	-	217,334.344	205,855.086	272,880.000
E01203 Others	-	100.000	15,750.000	100.000
E01275 Other State Trading Schemes Receipts	-	-	14,938.054	-
E03 DEBT	218,848.072	202,905.000	275,807.000	278,000.000
E032 FLOATING DEBT	218,848.072	202,905.000	275,807.000	278,000.000
E03202 Cash Credit Accommodation (A/C-II)	218,848.072	202,905.000	275,807.000	278,000.000
CAPITAL RECEIPTS	-	65,221.776	33,316.238	61,612.613
E03 DEBT	-	65,221.776	33,316.238	61,612.613
E033 Foreign Debt (Permanent)	-	65,221.776	33,316.238	61,612.613
E03301 Permanent Debt (Foreign) - Debit	-	-	10,513.981	-
E03302 Foreign Debt (Permanent) received from the Federal Govt.	-	65,221.776	22,802.257	61,612.613
TOTAL PROVENCAL CONSOLIDATED FUND	1,967,989.257	2,653,014.431	2,780,765.494	3,226,391.258
Account No.I	1,749,141.185	2,232,675.087	2,268,415.354	2,675,411.258
Account No.II	218,848.072	420,339.344	512,350.140	550,980.000

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account	Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
TOTAL PROVINCIAL CONSOLIDATED FUND	1,880,659.152	2,528,014.431	2,664,945.932	3,101,391.258
1 CURRENT REVENUE EXPENDITURE	1,257,456.560	1,427,900.273	1,423,667.256	1,711,928.564
2 CURRENT CAPITAL EXPENDITURE	296,620.908	540,114.158	593,411.450	704,462.694
i) CURRENT CAPITAL EXPENDITURE A/C-I	85,967.914	119,774.814	81,061.310	153,482.694
ii) CURRENT CAPITAL EXPENDITURE A/C-II	210,652.994	420,339.344	512,350.140	550,980.000
3 DEVELOPMENT EXPENDITURE (GROSS)	326,581.684	560,000.000	647,867.226	685,000.000
i) DEVELOPMENT REVENUE EXPENDITURE	237,498.809	323,917.660	431,689.068	366,430.644
ii) DEVELOPMENT CAPITAL EXPENDITURE	89,082.875	236,082.340	216,178.158	318,569.356

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account	Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
SUMMARY				
01 GENERAL PUBLIC SERVICES	706,375.789	835,089.980	777,297.354	1,039,053.994
011 Executive & Legislative Organs, Financial and Fiscal Affairs	284,510.805	337,372.500	308,158.150	385,841.362
014 Transfers	413,156.720	488,451.609	460,910.362	542,970.872
015 General Services	8,695.978	9,263.884	8,226.855	110,239.725
019 General Public Services not Elsewhere Defined	12.286	1.987	1.987	2.035
03 PUBLIC ORDER AND SAFETY AFFAIRS	185,916.880	189,716.027	209,948.307	208,675.313
031 Law Courts	28,880.920	31,442.425	33,239.330	35,699.865
032 Police	131,668.972	130,621.182	145,942.178	150,917.920
033 Fire Protection	829.643	787.606	901.968	894.734
034 Prison Administration and Operation	9,676.100	11,095.825	12,211.852	14,070.121
036 Administration of Public Order	14,861.245	15,768.989	17,652.979	7,092.673
04 ECONOMIC AFFAIRS	120,251.927	123,408.018	156,256.749	151,356.598
041 General Economic, Commercial & Labour Affairs	2,399.772	3,379.410	2,669.631	3,719.125
042 Agri. Food, Irrigation, Forestry & Fishing	69,836.338	77,216.807	99,865.493	99,503.960
043 Fuel and Energy	150.415	183.044	173.987	207.762
044 Mining and Manufacturing	10,370.358	11,996.228	12,627.981	11,730.854
045 Construction and Transport	37,342.908	30,531.917	40,810.924	36,024.051
047 Other Industries	152.136	100.612	108.733	170.846
05 ENVIRONMENT PROTECTION	461.636	517.415	624.941	632.055
053 Pollution Abatement	461.636	517.415	624.941	632.055
06 HOUSING AND COMMUNITY AMENITIES	21,845.683	11,909.070	25,807.315	9,445.419
061 House Development	1,179.200	965.674	996.678	1,114.796
062 Community Development	10,947.584	4,748.013	12,951.179	1,771.007
063 Water Supply	9,718.899	6,195.383	11,859.458	6,559.616
07 HEALTH	142,364.653	175,646.806	162,912.011	188,913.603
073 Hospital Services	111,795.823	136,384.098	122,689.668	148,754.918
074 Public Health Services	11,327.503	14,900.318	17,681.791	15,686.715
076 Health Administration	19,241.327	24,362.390	22,540.552	24,471.970
08 RECREATIONAL, CULTURE AND RELIGION	3,517.713	4,343.017	4,230.823	5,340.464
081 Recreational and Sporting Services	956.711	1,216.277	1,192.855	1,387.167
082 Cultural Services	914.335	1,149.544	1,125.133	1,227.033
083 Broadcasting and Publishing	1,176.387	1,218.159	1,124.516	1,350.582
084 Religious Affairs	314.860	547.179	616.911	1,135.890
086 Admn. Info/. Recreation & Culture	155.420	211.858	171.408	239.792

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account	Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
09 EDUCATION AFFAIRS AND SERVICES	70,223.033	77,183.190	77,496.851	88,574.072
091 Pre. Primary Education Affairs & Service	1,824.778	2,184.027	2,153.313	2,485.999
092 Secondary Education Affairs and Services	32,451.056	31,347.528	31,227.437	33,058.609
093 Tertiary Education Affairs and Services	31,642.046	39,003.225	38,308.724	47,730.319
094 Education Services Nondefinable by level	300.112	291.861	335.902	324.627
095 Subsidiary Services to Education	500.770	635.286	630.458	704.361
097 Education Affairs, Services Not Elsewhere Defined	3,504.271	3,721.263	4,841.017	4,270.157
10 SOCIAL PROTECTION	6,499.246	10,086.750	9,092.905	19,937.046
107 Administration	4,235.300	7,205.686	6,292.819	16,822.220
108 Others	2,263.946	2,881.064	2,800.086	3,114.826
TOTAL CURRENT REVENUE EXPENDITURE (GROSS)	1,257,456.560	1,427,900.273	1,423,667.256	1,711,928.564
<i>LESS</i> Subsidies	23,456.229	22,723.920	45,801.607	42,639.665
TOTAL CURRENT REVENUE EXPENDITURE (NET)	1,234,000.331	1,405,176.353	1,377,865.649	1,669,288.899

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
01	General Public Services	706,375.789	835,089.980	777,297.354	1,039,053.994
011	Executive & Legislative Organs, Financial and Fiscal Affairs	284,510.805	337,372.500	308,158.150	385,841.362
0111	Executive and Legislative Organs	13,321.237	15,201.370	15,222.226	18,199.362
011101	Parliamentary / Legislative Affairs	2,868.294	3,502.053	3,434.512	4,318.693
	General Administration	PC21010	1,647.932	1,611.248	1,587.344
	LQ4053 Provincial Assembly		931.723	1,101.408	1,118.761
	LQ4062 Law and Parliamentary Affairs Department		566.536	264.374	295.653
	LQ4502 Human Rights & Minorities Affairs Department		149.673	245.466	172.930
	SP4013 Law & Parliamentary Affairs Department South Punjab		-	-	-
	General Administration (Charged)	PC24010	1,220.362	1,890.805	1,847.168
	LQ4054 Provincial Assembly (Charged)		4.340	9.340	5.340
	LQ4055 Provincial Assembly Department (Charged)		1,216.022	1,881.465	1,841.828
011103	Provincial Executive	1,508.435	1,632.751	1,708.362	1,718.033
	General Administration (Charged)	PC24010	424.662	542.193	482.989
	LQ4056 Governor's House (Charged)		2.037	15.848	2.519
	LQ4057 Governor's Secretariat (Charged)		195.889	233.961	223.408
	LQ4376 Staff and Household (Charged)		226.736	292.384	257.062
	General Administration	PC21010	1,083.773	1,090.558	1,225.373
	LQ4058 CM's Office (including expenditure on Hospitality / Security of incoming Foreign Delegations)		794.119	780.776	911.820
	LQ4059 Ministers		289.654	309.782	313.553
011104	Administrative Inspection	503.215	624.853	656.028	1,208.939
	General Administration	PC21010	503.215	624.853	656.028
	LQ4060 Chief Minister Inspection Team		125.575	124.266	137.715
	LQ4061 Provincial Ombudsman		345.670	452.992	476.868
	LQ5037 Provincial Ombudsperson		31.970	47.595	41.445
011105	District Administration	5,826.767	6,695.578	6,606.039	7,829.088
	General Administration	PC21010	5,826.767	6,695.578	6,606.039
	LQ4466 Deputy Commissioner Officer(s)		906.087	1,198.337	1,184.838
	LQ4583 District Administration		1,731.443	1,938.840	1,878.175
	LQ4584 Sub Divisional Administration		2,055.229	2,380.227	2,289.392
	LQ4586 Additional Collector		1,134.008	1,178.174	1,253.634
011106	Tehsil Administration	393.044	462.945	627.787	517.674
	General Administration	PC21010	393.044	462.945	627.787
	LQ4467 Assistant Commissioner Office(s)		393.044	462.945	627.787

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
011108	Local Authority Administration & Regulation	737.208	663.929	598.390	787.822
	General Administration	PC21010	737.208	598.390	787.822
LQ4065	Local Government and Community Development Department	698.277	409.181	464.217	495.818
SP4012	LG&CD Department South Punjab	38.931	254.748	134.173	292.004
011110	General Commission and Enquires	787.562	792.620	817.183	887.341
	General Administration	PC21010	787.562	817.183	887.341
LQ4092	Public Service Commission	761.546	764.050	789.023	850.442
LQ4673	Official Language Committee S&GAD	26.016	28.570	28.160	36.899
011111	Divisional Administration	696.712	826.641	773.925	931.772
	General Administration	PC21010	696.712	773.925	931.772
LQ4465	Commissioner Office(s)	223.142	265.104	258.758	273.170
LQ4508	Divisional Administration	414.745	495.939	455.681	579.730
LQ4519	Circuit House	58.825	65.598	59.486	78.872
0112	Financial and Fiscal Affairs	243,973.121	286,757.979	268,065.933	335,516.830
011204	Administration of Financial Affairs	1,760.502	4,110.950	1,322.834	13,838.795
	General Administration	PC21010	1,760.502	1,322.834	13,838.795
LQ4066	Finance Department	1,715.785	3,887.202	1,198.960	13,600.522
LQ5293	Provincial Finance Commission	11.229	31.432	12.799	32.988
SP4005	Finance Department South Punjab	33.488	192.316	111.075	205.285
011205	Tax Management (Customs, Income Tax, Excise etc.)	5,123.712	5,839.402	5,370.299	7,689.671
	Provincial Excise	PC21003	1,034.325	1,050.217	1,067.897
LQ4005	Direction	939.035	993.633	1,214.386	1,003.446
LQ4006	Cost of Manufacturing Opium Tablets	-	0.077	0.077	0.081
LQ4007	Excise Bureau	95.290	56.507	55.377	64.370
	Stamps	PC21004	516.275	672.278	507.826
LQ4008	Superintendence	28.280	39.828	37.608	92.240
LQ4009	Cost of Stamps Supplied from Central Stamps Store	444.639	567.064	467.006	350.000
LQ4010	Charges for the Sale of Stamps	43.356	65.386	66.386	65.586
	Registration	PC21006	88.915	104.016	121.061
LQ4016	Superintendence	5.226	8.263	5.806	8.710
LQ4574	District Charges	83.689	95.753	92.763	112.351
	Charges on A/c of Motor Vehicles Act	PC21007	608.890	732.686	805.387
LQ4017	Registration and Token Tax	374.144	424.049	448.086	469.641
LQ4018	Route Permits of Vehicles	234.746	308.637	283.757	335.746

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023	
Other Taxes and Duties		PC21008	1,091.448	906.057	1,102.629	1,143.339
LQ4021	Cotton Fee		0.272	-	-	-
LQ4022	Urban Immovable Property Tax		826.747	606.322	780.837	801.209
LQ5320	Charges Under Electricity Act		264.429	299.735	321.792	342.130
General Administration		PC21010	1,783.859	2,374.148	1,596.418	4,044.161
LQ4067	Excise and Taxation Department		121.440	117.291	145.519	148.659
LQ4099	Board of Revenue		944.466	549.259	709.103	676.920
LQ4768	Member Colonies		3.147	2.790	3.765	5.524
LQ4784	Punjab Revenue Authority		682.075	1,500.000	579.648	3,000.000
LQ5471	Appellate Tribunal of PRA		32.731	78.361	85.286	82.245
SP4004	Board of Revenue (South Punjab)		-	126.447	73.097	130.813
011206	Accounting Services		1,039.921	1,174.427	1,169.360	1,292.579
General Administration		PC21010	1,039.921	1,174.427	1,169.360	1,292.579
LQ4100	Inspectorate of Treasuries		35.129	70.111	43.898	71.449
LQ4101	Treasuries/District Accounts Offices		1,004.792	1,104.316	1,125.462	1,221.130
011207	Auditing Services		418.284	611.364	531.604	672.857
General Administration		PC21010	418.284	611.364	531.604	672.857
LQ4102	Local Fund Audit Department		373.643	611.364	531.604	672.857
LQ4561	Divisional Directorate LFA Lahore Division		21.774	-	-	-
LQ4563	Divisional Directorate LFA Gujranwala Division		5.009	-	-	-
LQ4564	Divisional Directorate LFA Rawalpindi Division		0.897	-	-	-
LQ4565	Divisional Directorate LFA Multan Division		11.786	-	-	-
LQ4567	Divisional Directorate LFA D.G. Khan Division		2.137	-	-	-
LQ4568	Divisional Directorate LFA Bahawalpur Division		2.141	-	-	-
LQ4569	Divisional Directorate LFA Sahiwal Division		0.897	-	-	-
011210	Pension Civil		235,611.205	275,000.000	259,650.000	312,000.000
Pension		PC21028	235,611.205	275,000.000	259,650.000	312,000.000
LQ4278	Pension		235,611.205	275,000.000	259,650.000	312,000.000
011250	Others		19.497	21.836	21.836	22.928
Miscellaneous		PC21031	19.497	21.836	21.836	22.928
LQ4285	Government Contribution to Group Insurance		19.497	21.836	21.836	22.928
0114	Foreign Debt Management		13,549.665	13,240.763	15,189.256	16,688.259
011402	Interest on Foreign Debt Payable to Federal Government (Charged)		13,549.665	13,240.763	15,189.256	16,688.259
Interest on Debt & other Obligations		PC24044	13,549.665	13,240.763	15,189.256	16,688.259
LQ4409	IDA Credit (Charged)		13,549.665	13,240.763	15,189.256	16,688.259

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
0115	Domestic Debt Management	13,666.782	22,172.388	9,680.735	15,436.911
011502	Investment and Domestic Debt	13,666.782	22,172.388	9,680.735	15,436.911
	Interest on Debt & other Obligations	PC24044	13,666.782	22,172.388	9,680.735
	LQ4400 Interest on Domestic Loans Taken for Development Schemes from Federal Government (A) (Charged)	310.870	210.806	210.816	113.030
	LQ4401 Interest on Domestic Loans Taken for Scrap Tubewells from Federal Government (B) (Charged)	416.220	355.215	355.225	286.363
	LQ4402 Permanent Debt (Market Loans) (Charged)	-	0.500	-	0.500
	LQ4403 Floating Debt (Charged)	-	3,000.000	-	1,000.000
	LQ4404 Un-Funded Debt (Charged)	12,939.691	14,350.635	9,114.693	9,910.015
	LQ4405 Other Obligations (Charged)	0.001	0.003	0.001	0.003
	LQ4477 Payment of interest to Financial Institutions (Charged)	-	4,255.229	-	4,127.000
014	Transfers	413,156.720	488,451.609	460,910.362	542,970.872
0141	Transfers (Inter-Governmental)	413,156.720	488,451.609	460,910.362	542,970.872
014106	Cantonment Board	1,203.588	1,500.000	1,422.432	1,500.000
	Miscellaneous	PC21031	1,203.588	1,422.432	1,500.000
	LQ4454 Grant-in-Aid to Cantonment Board	1,203.588	1,500.000	1,422.432	1,500.000
014108	District Health Authorities	89,358.492	101,246.050	95,000.000	110,777.202
	Miscellaneous	PC21031	89,358.492	101,246.050	95,000.000
	LQ5580 District Health Authorities	89,358.492	101,246.050	95,000.000	110,777.202
014109	District Education Authorities	273,708.702	315,751.100	308,426.860	346,160.299
	Miscellaneous	PC21031	273,708.702	315,751.100	308,426.860
	LQ5581 District Education Authorities	273,708.702	315,751.100	308,426.860	346,160.299
014110	Others	13,578.622	5,451.609	16,453.790	14,933.370
	Irrigation & Land Reclamation	PC21009	58.692	85.052	63.991
	DQ4003 Grant in Aid to DG Khan (Hill Torrents)	4.408	9.784	5.034	11.006
	LQ4049 Grant-in-Aid to Engineering Academy	52.468	69.517	56.877	80.968
	RQ4001 Grant in Aid to Rajanpur (Hill Torrents)	1.816	5.751	2.080	5.943
	Miscellaneous	PC21031	13,519.930	5,366.557	16,389.799
	BO4006 Grant to Cholistan Development Authority, Bahawalpur	159.145	197.063	193.512	228.397
	LQ4298 Implementation of Jinnah Abadies	10.714	14.525	10.090	16.173
	LQ4427 Punjab Economic Research Institute	65.998	81.986	56.269	85.889
	LQ4428 Punjab Quran Board	6.001	19.721	6.494	20.097
	LQ4429 Information Technology Board	1,136.334	1,285.960	1,370.921	1,520.778
	LQ4431 Punjab Privatization Board	23.033	38.735	5.892	-
	LQ4432 Society for Prevention of cruelty to Animals	24.881	29.663	33.710	32.463
	LQ4534 Rural Development Project Bahawalpur	53.667	64.209	54.850	64.904
	LQ4761 Grant in Aid	10,619.225	1,794.000	13,015.710	11,354.000

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
LQ5043	PMU Land record Management & Information System (Project - BOR)	1,410.849	1,840.000	1,608.890	1,500.000
LQ5311	Guarantee of Annual Income Rom Post	10.083	0.695	0.695	0.775
LQ5799	Defunct Punjab Privatization Board under Colonies Department	-	-	32.766	11.977
014111	District Council	1,922.930	64,502.849	1,922.930	55,000.000
	Miscellaneous		PC21031	1,922.930	55,000.000
LQ5512	Metropolitan Corporation	-	64,502.849	-	55,000.000
LQ5612	Metropolitan Corporation	1,922.930	-	1,922.930	-
014112	Municipal Corporations	4,229.205	-	4,235.628	-
	Miscellaneous		PC21031	4,229.205	-
LQ5613	Municipal Corporations	4,229.205	-	4,235.628	-
014113	Municipal Committees	17,908.776	-	17,068.846	-
	Miscellaneous		PC21031	17,908.776	-
LQ5614	Municipal Committees	17,908.776	-	17,068.846	-
014114	Union Councils	-	0.001	5,079.475	14,600.001
	Miscellaneous		PC21031	0.001	5,079.475
LQ5579	Union Councils	-	0.001	5,079.475	14,600.001
014115	District Council	11,246.405	-	11,300.401	-
	Miscellaneous		PC21031	11,246.405	-
LQ5611	District Council	11,246.405	-	11,300.401	-
015	General Services	8,695.978	9,263.884	8,226.855	110,239.725
0151	Personnel Services	5,125.824	6,546.436	5,045.057	7,128.374
015101	Establishment Services General Administration	4,933.572	6,326.749	4,825.458	6,861.948
	General Administration		PC21010	4,933.572	6,861.948
LQ4063	Services & General Administration Deptt.	738.499	1,155.199	1,138.083	1,165.386
LQ4090	Director General Protocol	67.885	90.197	80.174	93.330
LQ4306	Punjab Procurement Regulatory Authority (PPRA)	34.451	97.278	37.640	110.688
LQ4307	I & C Wing (S&GAD)	94.390	40.271	61.488	52.636
LQ4504	VIP Flight Maintenance & Operation Cell	173.986	640.709	190.118	151.881
LQ4507	Aviation Flight (RW)	170.248	153.291	161.545	167.143
LQ4536	O & M Wing (S&GAD)	136.169	152.134	149.700	174.848
LQ4537	Budget & Accounts Wing (S&GAD)	2,029.875	1,983.018	1,852.978	2,310.702
LQ4556	Punjab Government Servants Housing Foundation (PGSHF)	468.750	500.000	-	500.000
LQ4638	Infrastructure Development Authority	333.750	350.000	192.500	345.430
LQ4668	Services Wing (S&GAD)	180.813	180.511	202.679	216.713
LQ4693	Special Monitoring Unit (SMU)	-	68.056	51.627	74.420

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
LQ4937	Section Officer (Audit & Financial Assistance) Budget and Accounts	121.072	238.544	164.794	267.117
LQ5039	Punjab Oversees Pakistan Commission	75.874	136.360	147.960	126.542
LQ5289	Punjab Agriculture & Food Development Authority (PAFDA)	-	-	3.459	501.539
LQ5718	The Ravi Urban Development Authority	100.000	-	-	-
LQ5725	Section Officer (Welfare-I) S&GA Department	-	-	15.932	27.600
SP4001	ACS South Punjab	207.810	541.181	374.781	575.973
015102	Human Resource Management	192.252	219.687	219.599	266.426
	General Administration				
	PC21010	192.252	219.687	219.599	266.426
LQ4383	Management and Professional Development Department	74.144	72.023	74.489	79.893
LQ5992	Punjab Institute of Management and Professional Development Institute	118.108	147.664	145.110	186.533
0152	Planning Services	3,138.794	2,140.903	2,705.169	102,494.210
015201	Planning	3,138.794	2,140.903	2,705.169	102,494.210
	General Administration				
	PC21010	816.861	1,203.038	1,044.102	1,449.941
LQ4068	Planning and Development Department	722.946	911.696	895.701	1,010.742
LQ4772	Director General Monitoring & Evaluation	45.192	75.494	47.908	86.133
SP4003	Planning & Development Department in Punjab Civil Secretariat (South)	48.723	215.848	100.493	229.618
LQ4713	Punjab Resouce Management & Policy	-	-	-	123.448
	Miscellaneous				
	PC21031	2,321.933	937.865	1,661.067	101,044.269
LQ4286	Planning and Development Department	48.665	58.152	48.531	64.803
LQ5327	Punjab Social Protection Authority	1,944.934	197.928	1,044.578	100,205.205
LQ4555	Planning Offices	310.192	425.783	397.893	483.932
LQ4687	Punjab Public Private Partnership Authority (PPPPA)	18.142	256.002	170.065	290.329
0153	Statistics	214.968	299.892	243.822	320.334
015301	Statistics	214.968	299.892	243.822	320.334
	Miscellaneous Departments				
	PC21023	214.968	299.892	243.822	320.334
LQ4238	Bureau of Statistics	214.968	299.892	243.822	320.334
0154	Other General Services	216.392	276.653	232.807	296.807
015403	Centralized Printing And Publishing	216.194	276.653	232.807	296.807
	Stationery and Printing				
	PC21029	216.194	276.653	232.807	296.807
BO4005	Govt. Press, Bahawalpur	27.229	45.685	28.769	49.450
LQ4279	Controller Printing and Stationery	15.973	21.681	17.720	17.812
LQ4280	Purchase of Stationery Stores	53.102	55.500	52.500	56.000
LQ4281	Purchase of Plain Paper used with Stamps	10.753	12.003	7.218	13.003
LQ4282	Government Press Lahore	109.137	141.784	126.600	160.542

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
015406	Administration	0.198	-	-	-
	General Administration	PC21010	0.198	-	-
LQ4070	Information Technology Department		0.198	-	-
019	Gen.Public Services Not Elsewhere Defined	12.286	1.987	1.987	2.035
0191	Gen.Public Services Not Elsewhere Defined	12.286	1.987	1.987	2.035
019120	Others	12.286	1.987	1.987	2.035
	Privy Purses	PC24045	12.000	1.600	1.600
LQ4319	Maintenance Allowance to Ex-Rulers (Charged)		12.000	1.600	1.600
	Miscellaneous	PC21031	0.286	0.387	0.435
DQ4007	Miscellaneous Expenditure on Tribes in D.G.Khan		0.286	0.320	0.355
RQ4066	Miscellaneous Expenditure on Tribes in Rajanpur		-	0.067	0.080
03	Public Order And Safety Affairs	185,916.880	189,716.027	209,948.307	208,675.313
031	Law Courts	28,880.920	31,442.425	33,239.330	35,699.865
0311	Law Courts	28,880.920	31,442.425	33,239.330	35,699.865
031101	Courts/Justice	27,278.975	29,442.215	31,434.958	33,519.186
	General Administration	PC21010	109.156	103.149	114.889
LQ4091	Punjab Service Tribunal		109.156	103.149	114.889
	Administration of Justice (Charged)	PC24011	5,683.623	5,925.329	6,432.370
LQ4112	High Court (Charged)		5,683.623	5,925.329	6,432.370
	Administration of Justice	PC21011	21,274.986	23,168.335	24,655.181
LQ4111	High Court		73.905	63.700	39.600
LQ4114	Session Courts		8,218.314	8,841.331	9,107.968
LQ4115	Civil Courts		12,697.644	13,971.668	15,198.311
LQ4116	Special Courts		242.690	233.426	253.118
LQ4117	Courts of Small Causes		42.433	58.210	56.184
	Miscellaneous Departments	PC21023	211.210	245.402	232.518
LQ4226	Labour Courts		145.965	171.457	170.585
LQ4475	Labour Appellate Tribunal Lahore		35.107	34.994	31.918
LQ4636	Punjab Appellate Tribunal -II Multan		30.138	38.951	30.015
031102	Attorneys / Legal Services	PC21011	1,459.756	1,847.919	1,652.624
LQ5467	Solicitor's Department		81.566	87.569	73.166
LQ5468	Mufassil Establishment		577.080	892.715	703.873
LQ5469	Advocate General		801.110	867.635	875.585
031103	Punjab Judicial Academy	PC21011	140.625	150.000	150.000
LQ4472	Punjab Judicial Academy		140.625	150.000	150.000

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
031120	Others	1.564	2.291	1.748	2.350
	Administration of Justice	PC21011	1.564	1.748	2.350
	LQ4110 Administrative-General and Official Trustee		1.564	1.748	2.350
032	Police	131,668.972	130,621.182	145,942.178	150,917.920
0321	Police	131,668.972	130,621.182	145,942.178	150,917.920
032102	Provincial Police	119,518.783	117,715.167	132,239.978	136,223.784
	Police	PC21013	119,518.783	132,239.978	136,223.784
	LQ4125 Direction		3,125.401	6,510.686	5,957.370
	LQ4126 Superintendence		716.360	894.972	1,026.805
	LQ4127 District Police		100,902.523	107,563.155	105,562.661
	LQ4129 Special Branch		3,727.906	3,963.674	4,287.779
	LQ4590 Counter Terrorism Department		5,317.376	5,963.998	5,935.104
	LQ4667 Special Protection Unit		3,755.003	4,528.981	4,277.884
	LQ5412 Punjab Safe City Authority		1,220.518	1,823.131	1,613.749
	LQ5803 Punjab Highway Petrol		-	-	6,346.197
	LW4120 Elite Police Force		753.696	991.381	1,216.235
032103	Local Police	489.348	658.920	717.035	804.124
	Police	PC21013	489.348	717.035	804.124
	DQ4005 Border Military Police (D.G. Khan)		240.487	285.432	348.971
	DQ4006 Baluch Levy, D.G. Khan		126.770	213.795	226.489
	RQ4002 Border Military Police (Rajanpur)		122.091	217.808	228.664
032108	Economic Crime Investigation	1,412.205	1,680.312	1,607.325	1,898.942
	General Administration	PC21010	1,412.205	1,607.325	1,898.942
	LQ4093 Anti-corruption Establishment		1,256.539	1,418.118	1,737.224
	LQ4094 Special Judges Anti-Corruption Courts		155.666	189.207	161.718
032111	Training	2,546.160	3,172.086	2,918.775	3,293.763
	Police	PC21013	2,546.160	2,918.775	3,293.763
	LQ4136 Police Training Institutes		2,546.160	2,918.775	3,293.763
032113	Other Civil Armed Forces	6,574.477	6,431.933	7,328.173	7,640.307
	Police	PC21013	6,574.477	7,328.173	7,640.307
	LQ4131 Punjab Constabulary		6,574.477	7,328.173	7,640.307
032150	Others	1,127.999	962.764	1,130.892	1,057.000
	Police	PC21013	1,127.999	1,130.892	1,057.000
	LQ4133 Police Supplied to Public Deptts. Private Bodies and Persons		327.676	358.863	350.308
	LQ4134 Qaumi Razakar Organization		486.998	429.529	364.192
	LQ4135 Works		313.325	342.500	342.500

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account	Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
033 Fire Protection	829.643	787.606	901.968	894.734
0331 Fire Protection	829.643	787.606	901.968	894.734
033101 Administration	61.653	78.034	67.385	92.888
Civil Defence	61.653	78.034	67.385	92.888
LQ4301 Administration	61.653	78.034	67.385	92.888
033102 Operations	767.990	709.572	834.583	801.846
Civil Defence	767.990	709.572	834.583	801.846
LQ4302 Medical Establishment	2.934	5.014	3.683	5.992
LQ5371 District Administration for Civil Defence	765.056	704.558	830.900	795.854
034 Prison Administration and Operation	9,676.100	11,095.825	12,211.852	14,070.121
0341 Prison Administration and Operation	9,676.100	11,095.825	12,211.852	14,070.121
034101 Jails and Convict Settlement	9,511.193	10,848.933	12,026.363	13,793.744
Jails	9,511.193	10,848.933	12,026.363	13,793.744
LQ4118 Direction	122.710	142.145	155.972	204.504
LQ4119 Central Jails	4,045.583	4,895.060	5,424.859	5,983.355
LQ4120 District Jails	5,142.336	5,624.964	6,233.887	7,384.275
LQ4121 Lock Ups	38.358	60.863	45.203	81.262
LQ4122 Jails (manufactures) Central Jails	151.355	113.943	154.821	127.575
LQ4123 District Jails	0.566	0.884	0.547	1.145
LQ4124 Works	10.285	11.074	11.074	11.628
034120 Other Places of Detention and Correction	164.907	246.892	185.489	276.377
General Administration	164.824	246.652	185.389	276.119
LQ4103 Reclamation and Probation Department	164.824	246.652	185.389	276.119
Miscellaneous	0.083	0.240	0.100	0.258
LQ4287 State Prisoners and Detenues	0.083	0.240	0.100	0.258
036 Administration of Public Order	14,861.245	15,768.989	17,652.979	7,092.673
0361 Administration	14,861.245	15,768.989	17,652.979	7,092.673
036101 Secretariat / Administration	14,861.245	15,768.989	17,652.979	7,092.673
General Administration	6,948.773	6,197.413	8,557.617	7,092.673
LQ4064 Home Department	2,206.319	473.311	2,633.954	564.312
LQ4095 Crisis Management and Control Centre	1.777	8.113	1.679	9.587
LQ4096 District Public Safety Commission	-	-	-	-
LQ4097 Forensic Science Laboratory Punjab	1,792.990	1,777.425	2,027.827	1,947.807
LQ4456 DG (Inspection)	30.397	48.616	36.091	53.637
LQ4457 Directorate of Monitoring	86.755	117.006	86.877	134.639
LQ4557 Punjab Emergency Service (Rescue 1122)	0.071	-	-	-
LQ4674 Punjab Legal Aid Agency Public Prosecution Department	2.037	38.280	2.808	2.156
LQ4692 Satellite Station of Punjab Forensic of Punjab Forensic	-	424.602	350.170	440.573

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023	
LQ4716	Punjab Emergency Services Department	-	-	-	185.448	
LQ5276	Public Prosecution Department	106.951	129.531	120.643	148.808	
LQ5283	Prosecutor General	2,154.769	2,315.844	2,488.829	2,600.152	
LQ5362	Child Protection Bureau	538.164	666.734	727.404	783.891	
LQ5470	Center for Professional Development of Public Prosecutors	16.409	50.063	36.437	49.932	
SP4007	Home Department South Punjab	12.134	147.888	44.898	171.731	
	Miscellaneous	PC21031	7,912.472	9,571.576	9,095.362	-
LQ4509	Rescue 1122 (Punjab Emergency Service)	7,783.708	9,410.218	8,939.437	-	
LQ4333	Punjab Emergency Services Academy	128.764	161.358	155.925	-	
04	Economic Affairs	120,251.927	123,408.018	156,256.749	151,356.598	
041	Gen. Economic, Commercial & Labour Affairs	2,399.772	3,379.410	2,669.631	3,719.125	
0411	General Economic Affairs	349.314	527.992	402.039	595.358	
041102	Anthropological, Archaeological and Other	349.314	527.992	402.039	595.358	
	Miscellaneous Departments	PC21023	349.314	527.992	402.039	595.358
LQ4239	Archaeological	84.846	210.771	99.442	230.729	
LQ4358	Lahore Fort and Shalimar Gardens	76.718	85.824	98.804	106.110	
LQ4544	Archaeological (Devolved Offices)	187.750	231.397	203.793	258.519	
0413	General Labour Affairs	502.256	1,131.790	540.952	1,233.980	
041308	Wage Regulation	6.058	14.426	6.638	14.839	
	Miscellaneous Department	PC21023	6.058	14.426	6.638	14.839
LQ4229	Minimum Wages Board	6.058	14.426	6.638	14.839	
041310	Administration	496.198	1,117.364	534.314	1,219.141	
	General Administration	PC21010	71.281	83.120	76.413	101.496
LQ4075	Labour and Human Resource Department	71.281	83.120	76.413	101.496	
	Miscellaneous Department	PC21023	424.917	1,034.244	457.901	1,117.645
LQ4228	Directorate of Labour Welfare	424.917	1,034.244	457.901	1,117.645	
0414	General Labour Affairs	1,548.202	1,719.628	1,726.640	1,889.787	
041401	Food (Wheat)	1,548.202	1,719.628	1,726.640	1,889.787	
	Miscellaneous	PC21031	1,548.202	1,719.628	1,726.640	1,889.787
LQ4679	Directorate of Food	127.106	138.273	129.696	154.494	
LQ4680	District Establishment (Food)	1,421.096	1,581.355	1,596.944	1,735.293	
042	Agri, Food, Irrigation, Forestry & Fishing	69,836.338	77,216.807	99,865.493	99,503.960	
0421	Agriculture	45,251.024	48,244.497	50,645.258	60,892.072	
042101	Administration/Land Commission	866.666	1,235.801	1,036.627	1,443.154	
	General Administration	PC21010	821.827	1,174.673	985.778	1,367.200
LQ4081	Agriculture Department	208.578	233.799	201.927	244.593	

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023	
LQ4082	Food Department	159.454	175.453	180.589	226.650	
LQ4083	Livestock & Dairy Development Department	110.510	137.011	111.311	147.920	
LQ4084	Forestry Wildlife Fisheries & Tourism Department	124.417	131.107	111.176	139.230	
LQ4085	Cooperative Department	56.002	67.002	64.690	72.052	
LW4065	Cane Commissioner Punjab	19.716	13.817	25.872	16.997	
SP4008	L&DD Department South Punjab	36.430	139.774	53.402	140.424	
SP4009	Agriculture Department South Punjab	72.965	160.232	138.470	160.014	
SP4010	Forestry Wildlife & Fisheries Department South Punjab	33.755	116.478	98.341	219.320	
	Agriculture	PC21018	44.839	61.128	50.849	75.954
LQ4191	Planning and Evaluation Cell	44.839	61.128	50.849	75.954	
042102	Land Management (Land Record and Colonization)	4,397.562	4,866.150	5,199.797	5,998.082	
	Land Revenue	PC21002	4,397.562	4,866.150	5,199.797	5,998.082
LQ4002	Superintendence	5.185	10.269	8.384	11.000	
LQ4003	Land Record-Superintendence	63.024	43.589	34.603	51.361	
LQ4004	Consolidation of Land Holdings Superintendence	16.276	18.915	15.683	19.046	
LQ4573	Consolidation of Land Holding District	271.987	430.918	351.197	469.798	
LQ4576	Forest Reserve and Grazing Land	7.464	15.490	8.240	17.320	
LQ4577	Land Reclamation and Protection	7.746	14.769	9.513	17.131	
LQ4579	Colonization	437.231	397.983	450.812	488.860	
LQ4581	Land Record-District Charges	3,588.649	3,858.660	4,299.024	4,759.509	
LQ4703	Settlement Operations of Mouzas	-	75.557	22.341	164.057	
042103	Agricultural Research and Extension Services	12,772.052	17,101.025	14,207.883	16,122.147	
	Agriculture	PC21018	12,772.052	17,101.025	14,207.883	16,122.147
LQ4192	Subordinate and Expert Staff	186.744	209.621	218.238	261.048	
LQ4193	Extension Services Extension	5,083.311	5,507.514	5,617.396	6,242.181	
LQ4194	Extension Services Floriculture	155.020	193.512	190.297	245.364	
LQ4195	Extension Services Research	3,132.691	5,424.899	3,234.144	3,826.902	
LQ4196	On Farm Water Management Programme	1,357.850	1,612.082	1,377.732	1,837.312	
LQ4197	Agricultural Engineering Soil Conservation & Boring Operations	2,163.981	2,791.045	2,408.831	2,497.277	
LQ4198	Grant to Research Coordination Board Lahore	257.636	668.071	623.163	700.931	
LQ4199	Works	133.577	150.000	143.654	137.000	
LQ4200	Lumpsum Provision for Incentives	51.583	59.000	59.000	60.000	
LQ4529	Water Courses (Punjab Component)	58.593	65.538	65.538	-	
LQ4530	Water Courses (Regional Offices)	69.779	100.921	102.821	-	
LQ4641	Agriculture Delivery Unit (ADU)	28.032	74.413	38.170	72.281	
LQ4765	Establishment of WTO Cell in Agriculture Deptt	0.880	19.638	1.497	15.473	
LQ4781	Soil Survey of Punjab	60.597	104.784	66.927	125.613	
LQ5368	Agriculture Commission	0.551	12.196	4.758	11.429	

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023	
SP4105	Director General Agriculture(OFWM)	-	22.550	14.397	11.284	
SP4106	Director General Agriculture (Research) South Punjab	-	23.410	2.084	16.863	
SP4107	Director General Agriculture (Ext.Field & Pesticide) South Punjab	-	23.661	2.715	20.932	
VQ4001	RADEC Vehari South Punjab	31.227	38.170	36.521	40.257	
042104	Plants Protection and Locust Control	PC21018	592.855	784.123	661.190	886.860
	Agriculture		592.855	784.123	661.190	886.860
MP4006	Plant Protection and Locust Control	592.855	784.123	661.190	886.860	
042106	Animal Husbandry		12,750.525	13,809.300	13,625.994	14,786.718
	Veterinary	PC21020	12,750.525	13,809.300	13,625.994	14,786.718
JG4121	Directorate of RCCSC Jhang	58.834	67.810	65.200	76.903	
LQ4204	Direction - Extension	7,033.188	7,521.897	7,466.844	7,900.848	
LQ4205	Direction - Research	22.564	29.013	23.267	33.229	
LQ4206	Direction-Planning & Evaluation Cell	44.348	94.726	63.374	83.913	
LQ4207	Superintendence	286.141	302.902	309.967	333.743	
LQ4208	Veterinary Education & Research	272.051	269.587	273.169	436.090	
LQ4209	Provincial Schemes (Research)	453.224	275.684	404.391	325.627	
LQ4211	Field Control & Diseases - Extension	990.185	1,030.522	1,065.395	1,095.344	
LQ4212	Field Control & Diseases - Research	-	3.384	9.142	3.509	
LQ4213	Breeding Operations-Govt. Farms (Research)	315.273	350.158	388.398	404.729	
LQ4214	Breeding Operations-Govt .Farms (Extension)	1,182.393	1,450.742	1,281.195	1,515.557	
LQ4215	Provincial Schemes (Farms)	6.937	10.754	9.421	12.447	
LQ4392	Breeding Operation Govtt- Farms (DLF)	560.599	643.833	602.154	708.335	
LQ4393	Provincial Scheme (Extension)	25.793	35.005	50.374	53.701	
LQ4516	Provincial Schemes - Director B.I	216.477	250.646	244.473	248.377	
LQ4521	University of Veterinary and Animal Sciences, Lahore	90.946	86.885	86.885	86.000	
LQ4663	Punjab Development Halal Agency	1.663	8.794	-	5.488	
MP4091	Directorate of Small Ruminant Multan	879.434	1,000.588	934.729	1,058.031	
RA4134	Directorate of Poultry Research Institute	306.011	341.447	336.724	386.606	
SP4108	Director General (Extension Research & Production)	4.464	34.923	10.892	18.241	
042107	CO-Operation		1,324.345	1,501.029	1,488.031	1,684.496
	Co-operation	PC21021	1,324.345	1,501.029	1,488.031	1,684.496
BO4004	Co-operative Training Institute, Bahawalpur	10.609	13.261	9.295	15.197	
FQ4003	Co-operative Training College Faisalabad	59.077	57.711	49.970	66.375	
LQ4216	Direction	104.948	140.502	117.804	147.688	
LQ4217	Superintendence	1,149.711	1,289.555	1,310.962	1,455.236	
042108	Subsidies		11,254.508	6,400.000	12,372.515	17,755.000
	Subsidies	PC21030	11,254.508	6,400.000	12,372.515	17,755.000
LQ5996	Subsidies on Agriculture	11,254.508	6,400.000	12,372.515	17,755.000	

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
042113	Information and Statistics	1,292.511	2,547.069	2,053.221	2,215.615
	Agriculture	1,292.511	2,547.069	2,053.221	2,215.615
	LQ5299 Agriculture Census/Statistics	1,292.511	2,547.069	2,053.221	2,215.615
0422	Irrigation	16,376.034	18,655.059	21,554.959	21,147.348
042201	Administration	1,875.152	2,034.127	2,058.482	2,404.676
	General Administration	769.998	726.610	775.215	795.760
	LQ4086 Irrigation and Power Department	697.903	538.171	623.808	620.780
	SP4002 Irrigation Department in Punjab Civil Secretariat (South)	72.095	188.439	151.407	174.980
	Irrigation & Land Reclamation	1,105.154	1,307.517	1,283.267	1,608.916
	LQ4025 Chief Engineers	485.465	475.582	551.816	637.621
	LQ4026 Chief Engineer (Water Treaty Implementation Cell)	57.397	69.226	62.652	73.536
	LQ4027 Chief Engineer (Planning and Review)	76.693	51.710	44.936	36.987
	LQ4028 Superintending Engineers	485.599	579.624	623.863	761.456
	LQ4704 Punjab Water Services Regulatory Authority	-	74.248	-	74.506
	LQ4705 Punjab Water Services Resources Commission	-	57.127	-	24.810
042202	Irrigation Dams	312.389	562.600	442.014	567.007
	Irrigation & Land Reclamation	312.389	562.600	442.014	567.007
	LQ4038 Irrigation Dams	312.389	562.600	442.014	567.007
042203	Canals Irrigation	11,775.632	12,927.895	16,398.081	15,405.892
	Irrigation & Land Reclamation	11,775.632	12,927.895	16,398.081	15,405.892
	LQ4029 Canal Irrigation (Executive)	10,064.521	11,091.445	14,345.655	13,283.022
	LQ4030 Chashma Right Bank Canal (Exe.)	23.285	27.909	25.386	30.894
	LQ4039 Canal Irrigation (SR)	1,559.777	1,653.850	1,890.913	1,921.469
	LQ4764 Greater Thal Canal	30.570	37.033	28.146	41.435
	LQ5309 Chasma Right Bank Irrigation Project Taunsa	15.592	18.011	15.015	14.589
	LQ5310 Programme Monitoring and Implementation Unit	81.887	99.647	92.966	114.483
042204	Tubewells	1,375.180	1,862.440	1,307.725	1,313.873
	Irrigation & Land Reclamation	1,375.180	1,862.440	1,307.725	1,313.873
	LQ4040 Tubewells	1,375.180	1,862.440	1,307.725	1,313.873
042205	Equipment & Machinery Workshops	730.401	707.381	790.907	860.648
	Irrigation & Land Reclamation	730.401	707.381	790.907	860.648
	LQ4031 Excavator and Store Division	452.552	419.160	467.489	490.263
	LQ4032 Moghalpura Irrigation Workshop	196.614	182.594	218.778	261.664
	LQ4033 Bhalwal Irrigation Workshop	81.235	105.627	104.640	108.721
042206	Irrigation, Research and Design	255.763	260.616	257.750	295.252
	Irrigation & Land Reclamation	255.763	260.616	257.750	295.252
	LQ4041 Research Institute	219.499	214.959	217.546	254.183
	LQ4042 Director Design	36.264	45.657	40.204	41.069

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
042250	Others	51.517	300.000	300.000	300.000
	Irrigation & Land Reclamation	PC21009	51.517	300.000	300.000
	LQ5945 Suspense		51.517	300.000	300.000
0423	Land Reclamation	334.115	374.089	406.257	422.471
042301	Administration	89.312	102.647	112.833	123.957
	Irrigation & Land Reclamation	PC21009	89.312	102.647	112.833
	LQ4047 Director Land Reclamation		89.312	102.647	112.833
042302	Water Logging and Salinity Control	244.803	271.442	293.424	298.514
	Irrigation & Land Reclamation	PC21009	244.803	271.442	293.424
	LQ4048 Water Logging and Salinity Control		244.803	271.442	293.424
0424	Forestry	4,964.332	5,106.566	5,441.789	5,870.220
042401	Preservation of Wildlife and Control of Hunting	970.544	885.345	950.440	987.392
	Miscellaneous Departments	PC21023	970.544	885.345	950.440
	LQ4242 Preservation of Wildlife & Control of Hunting		970.544	885.345	950.440
042402	Forestry	3,993.788	4,221.221	4,491.349	4,882.828
	Forestry	PC21005	3,993.788	4,491.349	4,882.828
	LQ4011 Direction		81.051	113.388	113.908
	LQ4013 Regional and Field Establishment		2,780.731	3,072.538	3,621.342
	LQ4014 Conservancy and Works		1,132.006	1,035.295	1,147.578
0425	Fishing	886.202	968.321	966.813	1,111.584
042501	Administration	886.202	968.321	966.813	1,111.584
	Fisheries	PC21019	886.202	966.813	1,111.584
	LQ4203 Fisheries		881.320	926.460	1,072.025
	SP4109 Director General (Wildlife & Fisheries) South Punjab		4.882	41.861	39.559
0426	Food	2,024.631	3,868.275	20,850.417	10,060.265
042601	Administration	2,024.041	2,868.275	2,745.245	3,060.265
	General Administration	PC21010	394.281	323.976	363.385
	LQ4071 Communication and Works Department		394.281	323.976	363.385
	Miscellaneous	PC21031	1,629.760	2,544.299	2,696.880
	LQ4619 Punjab Food Authority		1,629.760	2,544.299	2,696.880
042602	Subsidy	0.590	1,000.000	18,105.172	7,000.000
	Subsidy	PC21030	0.590	1,000.000	7,000.000
	LQ4283 Wheat		-	1,000.000	7,000.000
	Subsidy on Wheat		-	-	-
	Subsidy on Sugar		-	-	-
	Subsidy on Ramzan Package		-	1,000.000	2,000.000
	Subsidy on Ghee		-	-	5,000.000

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
LQ5122	Green Tractor Subsidy	0.590	-	-	-
043	Fuel and Energy	150.415	183.044	173.987	207.762
0437	Others	150.415	183.044	173.987	207.762
043701	Energy Department	150.415	183.044	173.987	207.762
	General Administration	PC21010	150.415	173.987	207.762
LQ4905	Energy Department	150.415	183.044	173.987	207.762
044	Mining and Manufacturing	10,370.358	11,996.228	12,627.981	11,730.854
0441	Manufacturing	9,574.956	11,117.015	11,737.239	10,547.939
044101	Support For Industrial Development	7,237.393	7,245.096	7,410.545	7,305.151
	Industries	PC21022	7,237.393	7,410.545	7,305.151
LQ4219	Grant in Aid to TEVTA	7,237.393	2,386.378	2,546.827	2,166.436
LQ4702	TEVTA Employees	-	4,858.718	4,863.718	5,138.715
044105	Administration	1,486.983	1,688.903	2,145.578	1,494.941
	General Administration	PC21010	1,042.779	1,427.095	872.496
LQ4087	Industries Department	599.899	765.669	922.995	336.410
LQ4382	Mines & Minerals Department	80.849	71.013	88.984	141.017
LQ4776	District Consumer Protection Council	81.359	97.177	105.545	115.579
LQ5277	Punjab Consumer Protection Council	43.638	46.471	44.270	55.560
LQ5279	District Consumer Courts	237.034	184.061	265.301	223.930
	Industries	PC21022	444.204	718.483	622.445
LQ4551	Headquarters Establishment	352.853	415.517	587.879	478.270
LQ4554	Punjab Skills Development Project	10.607	-	-	-
LQ4643	Foreign Aided Fund under PSDP	78.728	-	62.039	-
LQ4942	Punjab Skills Development Authority	2.016	108.995	68.565	144.175
044120	Others	850.580	2,183.016	2,181.116	1,747.847
	Opium	PC21001	6.244	9.950	12.987
LQ4001	Opium Factory	6.244	9.950	8.050	12.987
	Agriculture	PC21018	8.105	-	-
BO4003	Karkhana Allat-e-Zaree Bahawalpur	8.105	-	-	-
	Industries	PC21022	836.231	2,173.066	1,734.860
LQ4224	Grant-in-aid to Punjab Small Industries Corporation (PSIC)	836.231	2,173.066	2,173.066	1,734.860
0442	Mining	795.402	879.213	890.742	1,182.915
044201	Mining of Mineral Resources	795.402	879.213	890.742	1,182.915
	Other than Mineral Fuel				
	Industries	PC21022	795.402	890.742	1,182.915
LQ4221	Headquarters Establishment	147.081	139.369	158.007	200.405
LQ4223	Inspectorate of Mines	253.633	296.466	271.387	356.868

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
LQ4331	Mines Labour Welfare Commissionerate	203.837	245.310	242.621	296.709
LW4008	Regional Establishment	190.851	198.068	218.727	328.933
045	Construction and Transport	37,342.908	30,531.917	40,810.924	36,024.051
451	Administration	53.165	152.210	107.645	156.861
045101	Administration	53.165	152.210	107.645	156.861
	General Administration				
	PC21010	53.165	152.210	107.645	156.861
SP4006	C&W Department South Punjab	53.165	152.210	107.645	156.861
0452	Road Transport	27,327.801	24,598.713	30,578.705	27,058.765
045201	Administration	665.583	992.079	774.841	1,025.624
	General Administration				
	PC21010	135.456	211.528	151.600	215.376
LQ4088	Transport Department	135.456	211.528	151.600	215.376
	Communications				
	PC21025	530.127	780.551	623.241	810.248
LW4001	Chief Engineers	195.050	325.262	220.010	336.969
LW4002	Superintending Engineer	335.077	455.289	403.231	473.279
045202	Highways, Roads and Bridges	14,286.532	8,040.715	14,265.493	7,848.130
	Communications				
	PC21025	14,286.532	8,040.715	14,265.493	7,848.130
LQ4263	Executive Engineer	4,149.375	4,306.921	4,343.139	5,187.332
LQ4264	Maintenance & Repair	9,021.508	1,822.107	8,612.592	420.512
LQ4265	Tools and Plants	11.664	14.800	14.800	16.000
LQ4628	Lahore Ring Road Authority	1,043.839	1,812.676	1,231.121	2,128.360
LQ5298	Director Planning & Design	60.146	84.211	63.841	95.926
045205	Grants, Loans, Subsidies for Construction and Operation of Road Transport System	12,201.131	15,323.920	15,323.920	17,884.665
	Subsidies				
	PC21030	12,201.131	15,323.920	15,323.920	17,884.665
LQ5995	Subsidies on Transport	12,201.131	15,323.920	15,323.920	17,884.665
045220	Others	174.555	241.999	214.451	300.346
	Communications				
	PC21025	174.555	241.999	214.451	300.346
LQ4644	Director of Road Assets Management System (RAMS)	12.194	22.474	12.587	47.311
LW4003	Directorate of Bridges	28.574	38.206	25.632	46.002
LW4004	Land Acquisition & Control Officers	74.622	95.986	91.639	115.142
LW4005	Superintending Engineer/Project Cell	-	10.435	-	-
LW4006	Road Research and Material Testing Institute	59.165	74.898	84.593	91.891
0457	Construction (Works)	9,961.942	5,780.994	10,124.574	8,808.425
045701	Administration	563.143	557.460	626.329	694.806
	Civil Works				
	PC21024	563.143	557.460	626.329	694.806
LQ4351	Chief Engineers Works and Research Development	147.395	177.610	169.053	204.681
LQ4352	Director Planning & Design	42.481	48.860	40.413	55.200
LQ4354	Superintending Engineers	373.267	330.990	416.863	434.925

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account				Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
045702	Buildings And Structures			9,109.245	4,833.403	9,167.645	7,658.634
	Civil Works	(Charged)	PC24024	229.948	208.291	234.500	220.000
LQ4250	Maintenance & Repair	(Charged)		229.948	208.291	234.500	220.000
	Civil Works		PC21024	8,879.297	4,625.112	8,933.145	7,438.634
LQ4249	Executive Engineer			3,031.164	3,416.277	3,233.793	4,229.334
LQ4251	Maintenance and Repairs			5,841.614	1,200.000	5,689.517	3,200.000
LQ4256	Tools and Plants			6.519	8.835	9.835	9.300
045720	Others			289.554	390.131	330.600	454.985
	Civil Works		PC21024	289.554	390.131	330.600	454.985
LQ4258	Chief Architect			220.361	324.552	258.327	371.709
LQ4395	Director Building Research Station			69.193	65.579	72.273	83.276
047	Other Industries			152.136	100.612	108.733	170.846
0472	Subsidies			152.136	100.612	108.733	170.846
047202	Tourism			152.136	100.612	108.733	170.846
	General Administration		PC21010	25.824	68.498	71.836	79.345
LQ4685	Secretary Tourism Deopartment			25.824	68.498	71.836	79.345
	Miscellaneous Departments		PC21023	126.312	32.114	36.897	91.501
LQ4631	Tourism			114.049	10.000	20.000	65.000
LQ5302	Department of Tourist Services			12.263	22.114	16.897	26.501
05	Environment Protection			461.636	517.415	624.941	632.055
053	Pollution Abatement			461.636	517.415	624.941	632.055
0531	Pollution Abatement			461.636	517.415	624.941	632.055
053101	Environment Protection			461.636	517.415	624.941	632.055
	Public Health		PC21017	461.636	517.415	624.941	632.055
LQ4186	Environmental Protection Agency			461.636	517.415	624.941	632.055
06	Housing and Community Amenities			21,845.683	11,909.070	25,807.315	9,445.419
061	Housing Development			1,179.200	965.674	996.678	1,114.796
0611	Housing Development			1,179.200	965.674	996.678	1,114.796
061101	Administration			860.937	552.038	675.802	653.810
	General Administration		PC21010	751.511	399.745	570.652	483.307
LQ4076	HUD & PHE Department			636.225	168.349	346.987	204.418
LQ4077	Environment Protection Deptt			44.477	47.268	60.455	50.600
LQ4552	Registrar Punjab Environmental Tribunal			31.758	33.351	40.099	68.372
SP4011	HUD & PHE Department South Punjab			39.051	150.777	123.111	159.917

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023	
Housing and Physical Planning		PC21026	109.426	152.293	105.150	170.503
LQ4275	Head Quarter Establishment		109.426	152.293	105.150	170.503
061102	Low Cost Housing		318.263	413.636	320.876	460.986
Housing & Physical Planning Department		PC21026	318.263	413.636	320.876	460.986
LQ4762	Field Formations		318.263	413.636	320.876	460.986
062	Community Development		10,947.584	4,748.013	12,951.179	1,771.007
0621	Urban Development		167.632	302.048	60.084	82.600
062101	Administration		167.632	302.048	60.084	82.600
Public Health		PC21017	167.632	302.048	60.084	82.600
LQ4709	Lahore Central Business District Development Authority (LCBDDA)		100.000	200.000	-	-
LQ4941	Koh-e-Suleman Development Authority		67.632	102.048	60.084	82.600
0622	Rural Development		10,779.952	4,445.965	12,891.095	1,688.407
062202	Rural Works Programme		10,779.952	4,445.965	12,891.095	1,688.407
Miscellaneous		PC21031	10,779.952	4,445.965	12,891.095	1,688.407
LQ4288	Provincial Directorate (LG&CD)		9,471.134	3,113.323	11,306.317	139.065
LQ4289	District Establishment (LG&CD)		903.038	847.361	1,073.384	962.871
LQ4291	Directorate of Katchi Abadis		45.807	63.638	47.620	71.308
LQ4309	Walled City of Lahore Authority		359.973	389.075	454.946	438.184
SP4110	Directorate General LG&CD Department		-	32.568	8.828	37.315
LQ4943	Punjab Shehr-e-Khamoshan Graveyard Authority Lahore		-	-	-	39.664
063	Water Supply		9,718.899	6,195.383	11,859.458	6,559.616
0631	Water Supply		9,718.899	6,195.383	11,859.458	6,559.616
063101	Administration		2,379.325	2,878.428	2,665.616	3,161.321
Public Health		PC21017	2,379.325	2,878.428	2,665.616	3,161.321
LQ4201	Chief Engineer (North Zone)		1,387.726	1,874.009	1,452.237	2,012.645
LQ4202	Chief Engineer (South Zone)		991.599	1,004.419	1,213.379	1,148.676
063102	Works (Construction) and Operations		36.603	289.905	203.185	242.620
Public Health		PC21017	36.603	289.905	203.185	242.620
LQ4682	Punjab Aab-e-Pak Authority Lahore		36.603	289.905	203.185	242.620
063103	GRANTS, LOANS & SUBSIDIES		7,302.971	3,027.038	8,990.657	3,155.663
Public Health		PC21017	7,302.971	3,027.038	8,990.657	3,155.663
LQ4324	Grant in Aid to WASA's		4,015.002	30.000	5,326.189	30.000
LQ4326	Punjab Large Cities Governance		235.397	-	-	-
LQ4340	DG Parks & Horticulture Authority		2,075.558	1,970.000	2,670.000	1,970.000

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
LQ4546	PHA Sargodha	55.924	62.489	62.488	62.489
LQ4547	PHA Sahiwal	45.998	46.000	46.000	86.000
LQ4548	PHA DG Khan	44.776	44.779	44.776	44.779
LQ4549	PHA Bahawalpur	47.992	47.994	47.992	47.994
LQ4550	PHA Gujranwala	39.892	39.894	39.892	39.894
LQ4666	PHA Sialkot	-	-	-	82.953
LQ4671	Dera Ghazi Khan Development Authority	44.179	74.235	41.676	79.907
LQ4901	MD PHA Faisalabad	252.472	250.000	250.000	250.000
LQ4903	MD PHA Multan	288.509	304.374	304.372	304.374
LQ4904	MD PHA Rawalpindi	157.272	157.273	157.272	157.273
063120	Others	-	0.012	-	0.012
	Public Health				
		PC21017	-	0.012	-
LQ4512	Superintendence Engineer	-	0.006	-	0.006
LQ4513	Executive Engineer	-	0.006	-	0.006
07	Health	142,364.653	175,646.806	162,912.011	188,913.603
073	Hospital Services	111,795.823	136,384.098	122,689.668	148,754.918
0731	General Hospitals Services	110,725.243	135,119.842	121,477.704	147,468.727
073101	General Hospitals Services	107,905.243	129,619.842	115,977.704	141,968.727
	Health				
		PC21016	107,905.243	129,619.842	115,977.704
BO4002	B.V. Hospital/QAMC	6,105.165	7,886.287	6,407.458	8,724.574
FQ4001	DHQ Hospital / Allied Hospital Punjab Medical College	7,241.717	8,296.708	8,248.623	8,880.584
FQ4551	Faisalabad Institute of Cardiology	1,945.795	1,997.007	2,094.389	2,134.924
LQ4166	Model Chest Clinic	11.916	19.441	15.732	18.236
LQ4167	Dental Hospital	401.334	453.559	360.786	479.514
LQ4168	Pediatric Hospital/institute Lahore, Nursing School-cum-Hostel	4,903.847	6,656.314	5,515.400	6,908.626
LQ4169	Other Hospitals & Dispensaries Mufassil Hospitals and Dispensaries	22.455	27.486	22.895	28.275
LQ4171	Lahore General Hospital Lahore/PGMI	5,953.021	7,008.000	6,187.366	7,449.489
LQ4172	Jinnah Hospital / AIMC	6,205.925	7,497.322	6,366.393	6,863.464
LQ4173	Punjab Institute of Cardiology	4,170.315	4,227.865	4,519.422	4,614.429
LQ4175	Ganga Ram Hospital / Fatima Jinnah Medical College	3,840.488	3,977.085	4,144.292	4,272.600
LQ4176	Services Hospital / SIMS	5,211.063	5,928.169	5,671.558	6,079.289
MP4005	Nishtar Hospital/Nishtar Medical College	5,437.631	5,922.769	6,269.546	6,519.856
MP4009	Multan Institute of Cardiology	1,979.116	2,204.646	2,103.400	2,368.022
MP4010	Children Complex, Multan	1,593.097	1,679.189	1,586.317	1,800.718
RA4004	Tuberculosis Sanitarium, Samli	134.934	151.640	151.607	167.463
RA4005	DHQ / RGH / Holy Family Hospital / RMC	5,888.351	7,234.344	6,622.547	8,081.707
RR4001	Sh. Zayed Hospital, R. Y. Khan	3,386.205	4,610.249	3,890.257	5,064.816
LQ4012	Gujranwala Medical College	2,182.129	3,628.566	2,447.086	3,837.020

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
LQ4035	Sialkot Medical College	1,710.282	2,321.645	2,347.065	2,353.810
LQ4046	Sahiwal Medical College	1,607.983	2,136.057	2,017.859	2,449.371
LQ4308	Rawalpindi Institute of Cardiology, Rawalpindi	2,026.221	2,295.318	2,058.767	2,463.703
LQ4469	Lumspum Provision for Kidney Centers in Public Sector Hospitals	-	675.000	-	675.000
LQ4471	Nishtar Institute of Dentistry, Multan	433.777	470.451	457.297	519.584
LQ4543	D G Khan Medical College	2,697.588	3,550.913	3,164.916	3,390.222
LQ4589	Nawaz Sharif Hospital Yakki Gate	1,240.016	977.619	1,111.306	1,023.591
LQ4618	Kot Khawaja Saeed Hospital, Lahore	1,139.982	1,270.163	1,273.171	1,293.212
LQ4627	Shahdara Hospital, Lahore	897.047	1,109.892	1,078.365	1,154.768
LQ4629	Prevention and Control of Epidemics in Punjab	1,137.688	1,034.012	1,007.216	1,146.945
LQ4645	Specialized Healthcare & Medical Education Department (Grant in Aid)	7,728.254	9,041.414	8,658.248	10,944.000
LQ4650	Wazirabad Institute of Cardiology	879.908	1,221.817	1,142.806	1,308.941
LQ4654	Policy and Strategic Planning Unit	90.900	145.697	145.398	152.184
LQ4655	National Program for Family Planning & Primary Health Clinic Punjab under IRMNCH of Nutrition Program	788.594	1,072.535	1,072.535	1,074.072
LQ4660	Allocation of funds for improvement of Health Facilities	-	2,400.000	-	6,400.000
LQ4710	DHQ Teaching Hospital, Sargodha	-	8.091	14.177	17.840
LQ4933	Multan Institute of Kidney Disease	-	800.000	-	800.000
LQ4940	Punjab Institute of Neuro Sceinces, Lahore	1,300.051	1,787.819	1,632.888	1,797.183
LQ5041	Children Hospital FSD	916.060	1,024.470	1,099.708	1,105.436
LQ5270	Funds for DHQs/THQs in Punjab	-	1,000.000	-	1,000.000
LQ5304	Government Said Mitha Hospital	429.386	611.182	713.018	650.089
LQ5305	Punjab Health Care Commission	623.802	625.000	625.000	625.000
LQ5474	Revamping Program for DHQ/THQ Hospitals all Over the Punjab	5,183.694	4,000.000	3,500.000	4,000.000
LQ5503	Mian Munshi Hospital, Lahore	789.832	612.626	960.514	664.629
LQ5879	Mayo Hospital, Lahore	8,225.061	8,237.551	7,655.289	8,689.509
LQ5882	Lady Willington Hospital, Lahore	827.729	913.998	922.544	1,037.038
LQ5883	Lady Aitchison Hospital, Lahore	492.438	624.706	525.071	663.724
LW4096	Punjab Institute of Preventive Ophthalmology	124.446	245.220	169.472	275.270
073105	Punjab Health facilities Management Company	2,820.000	5,500.000	5,500.000	5,500.000
	Health		PC21016	2,820.000	5,500.000
LQ5045	Punjab Health Facilities Management Company	2,820.000	5,500.000	5,500.000	5,500.000
0732	Special Hospital Services	1,070.580	1,264.256	1,211.964	1,286.191
073201	Special Hospital Services (Mental Hospital)	1,070.580	1,264.256	1,211.964	1,286.191
	Health		PC21016	1,070.580	1,264.256
LQ4181	Mental Hospital	1,070.580	1,264.256	1,211.964	1,286.191

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
074	Public Health Services	11,327.503	14,900.318	17,681.791	15,686.715
0741	Public Health Services	11,327.503	14,900.318	17,681.791	15,686.715
074104	Chemical Examiner and Laboratories	606.878	1,005.838	835.718	941.442
	Health	PC21016	606.878	835.718	941.442
LQ4183	Bacteriological Laboratory	13.314	36.017	20.160	34.420
LQ4185	Drug Laboratories	573.882	938.604	809.347	875.040
LQ4542	Chief Chemical Examiner Laboratory Punjab, Lahore	19.682	31.217	6.211	31.982
074105	EPI (Expanded Program of Immunization)	5,711.465	6,450.909	9,241.286	6,762.133
	Health	PC21016	5,711.465	9,241.286	6,762.133
LQ4689	Expanded Program on Immunization in Punjab (EPI)	5,711.465	6,450.909	9,241.286	6,762.133
074107	Population Welfare Measures	5,009.160	7,443.571	7,604.787	7,983.140
	General Administration	PC21010	110.857	111.603	123.252
LQ4575	Directorate of P&P	19.124	27.280	24.894	46.768
LQ5364	Population Welfare Department	91.733	84.323	98.358	94.826
	Miscellaneous Department	PC21023	4,898.303	7,331.968	7,481.535
LQ4553	DG Population Welfare LHR	4,898.303	7,331.968	7,481.535	7,841.546
076	Health Administration	19,241.327	24,362.390	22,540.552	24,471.970
0761	Administration	19,241.327	24,362.390	22,540.552	24,471.970
076101	Administration	19,241.327	24,362.390	22,540.552	24,471.970
	General Administration	PC21010	1,668.145	2,033.668	1,770.492
LQ4074	Health Department	624.273	567.739	655.290	699.472
LQ4105	Drug Courts	69.760	119.829	143.892	133.440
LQ4672	Punjab Agriculture Food & Drug Authority (PAFDA)	6.767	488.709	9.709	-
LQ4795	Primary & Secondary Health Care	892.994	425.188	591.791	498.662
SP4015	Health Department South Punjab	74.351	432.203	63.538	-
SP4016	Specialized Healthcare & Medical Education South Punjab	-	-	182.012	191.402
SP4017	Primary & Secondary Healthcare South Punjab	-	-	124.260	159.224
	Health	PC21016	17,573.182	22,328.722	22,789.770
LQ4160	Directorate of Nursing Services, Punjab	888.950	1,763.467	1,650.907	1,763.467
LQ4161	Superintendence	11,476.365	12,731.601	13,274.482	12,868.918
LQ4162	Grant-in-aid	743.511	1,774.363	722.732	1,322.842
LQ4163	Provincial Blood Transfusion Services	1,226.989	1,565.899	1,418.662	1,620.936
LQ4164	Central Medical Equipment Repair Workshop at Lahore	14.693	22.062	16.404	28.252
LQ4165	Audit Cell	20.667	49.385	24.868	67.156
LQ4560	Punjab Human Organ Transplant Authority	177.312	232.491	232.491	232.440

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
LQ4622	Blood Transfusion Authority	17.560	40.745	19.309	52.469
LQ4633	Aziz Bhatti Shaheed Hospital, Gujrat	1,404.089	1,613.287	1,539.809	1,686.787
LQ4669	Surgeon Medicolegal Punjab Lahore	18.774	41.238	32.403	48.387
LQ4786	DHQ Teaching Hospital, Sargodha	1,561.521	2,305.414	1,654.132	2,846.469
LQ5807	Drugs Control	-	-	-	47.759
MP4004	Central Medical Equipment Repair Workshop at Multan	7.153	16.729	14.377	17.345
SQ4001	Central Medical Equipment Repair Workshop at Sargodha	10.947	18.139	14.550	20.620
LQ4708	Medical Stores Depot	-	121.172	132.579	130.166
SP4104	Directorate General of Health & Population Welfare Department South Punjab	4.651	32.730	22.355	35.757
08	Recreational, Culture and Religion	3,517.713	4,343.017	4,230.823	5,340.464
081	Recreational and Sporting Services	956.711	1,216.277	1,192.855	1,387.167
0811	Recreational and Sporting Services	956.711	1,216.277	1,192.855	1,387.167
081103	Zoo and other Entertainments Services	42.441	42.432	43.503	53.590
	Miscellaneous Departments	PC21023	42.441	43.503	53.590
LQ4240	Zoo and Other Entertainment Places	41.360	40.303	42.146	49.592
BO4055	Zoological Garden/Bahawalpur Museum	1.081	2.129	1.357	3.998
081105	Administration	914.270	1,173.845	1,149.352	1,333.577
	General Administration	PC21010	914.270	1,149.352	1,333.577
LQ4152	Grants to Punjab Sports Board	56.998	-	-	-
LQ4153	Directorate General Sports	799.880	-	-	-
LQ4681	Sports & Youth Affairs Punjab	-	1,056.696	901.265	1,167.951
LQ4686	Sports Board Punjab Lahore	-	54.424	195.624	94.612
LQ5142	Youth Affairs Sports Archeology	57.392	62.725	52.463	71.014
082	Cultural Services	914.335	1,149.544	1,125.133	1,227.033
0821	Cultural Services	914.335	1,149.544	1,125.133	1,227.033
082105	Promotion Of Cultural Activities	778.827	1,006.047	989.784	1,044.302
	Miscellaneous Departments	PC21023	778.827	989.784	1,044.302
LQ4241	Promotion of Cultural Activities	143.849	128.830	295.630	132.130
LQ4522	Lahore Arts Council Lahore	292.611	354.257	290.265	370.041
LQ4523	Punjab Council of Arts Lahore	250.621	423.595	291.463	433.473
LQ4525	Punjab Institute of Language Arts & Cult	91.746	99.365	112.426	108.658
082120	Others	135.508	143.497	135.349	182.731
	Public Health	PC21017	135.508	135.349	182.731
LQ4541	Project Director Bagh-e-Jinnah PHA	135.508	143.497	135.349	182.731

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
083	Broadcasting and Publishing	1,176.387	1,218.159	1,124.516	1,350.582
0831	Broadcasting and Publishing	1,176.387	1,218.159	1,124.516	1,350.582
083103	Publicity	124.820	161.508	158.246	179.302
	Agriculture				
	PC21018	124.820	161.508	158.246	179.302
	LQ4188 Agriculture Information Bureau	124.820	161.508	158.246	179.302
083104	Public Relations	1,051.567	1,056.651	966.270	1,171.280
	Miscellaneous Departments				
	PC21023	1,051.567	1,056.651	966.270	1,171.280
	LQ4237 Public Relations	1,051.567	1,056.651	966.270	1,171.280
084	Religious Affairs	314.860	547.179	616.911	1,135.890
0841	Religious Affairs	314.860	547.179	616.911	1,135.890
084103	Auqaf	69.710	81.765	77.882	91.292
	General Administration				
	PC21010	69.710	81.765	77.882	91.292
	LQ4080 Auqaf Department	69.710	81.765	77.882	91.292
084104	Minority Affairs	-	157.000	-	500.000
	Miscellaneous Departments				
	PC21023	-	157.000	-	500.000
	LQ4632 Minorities	-	157.000	-	500.000
084105	Religious and Other Charitable Institutions	245.150	308.414	325.411	330.321
	Miscellaneous				
	PC21031	245.150	308.414	325.411	330.321
	LQ4299 Headquarters Establishment (Zakat)	46.407	69.481	59.752	70.663
	LQ4300 District Establishment (Zakat)	198.743	238.933	265.659	259.658
084120	Others	-	-	213.618	214.277
	General Administration				
	PC21010	-	-	213.618	214.277
	LQ4675 Punjab Institute of Quran's and Seerat Studies at Lahore	-	-	213.618	214.277
086	Admin. of Info., Recreation & Culture	155.420	211.858	171.408	239.792
0861	Admin. of Info., Recreation & Culture	155.420	211.858	171.408	239.792
086101	Administration	155.420	211.858	171.408	239.792
	General Administration				
	PC21010	114.418	161.192	132.141	183.700
	LQ4069 Information Culture and Youth Affairs Dept.	114.418	161.192	132.141	183.700
	Miscellaneous Department				
	PC21023	41.002	50.666	39.267	56.092
	LQ5473 Punjab Information Commission	41.002	50.666	39.267	56.092
09	Education Affairs and Services	70,223.033	77,183.190	77,496.851	88,574.072
091	Pre. & Primary Education Affair Services	1,824.778	2,184.027	2,153.313	2,485.999
0911	Pre. & Primary Education Affair Services	1,824.778	2,184.027	2,153.313	2,485.999
091103	Administration	493.042	639.307	575.245	756.999
	School Education				
	PC21015	493.042	639.307	575.245	756.999
	LQ4334 Literacy & Non Formal Basic Education Lahore	318.260	396.193	367.707	477.489

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
LQ4478	Direction (Elementary Education)	169.228	223.749	189.570	88.134
LQ4797	Divisional Directorate of Elementary Education (EE) in Punjab	-	-	-	111.686
LQ4798	Director (CPP) Monitoring & Evaluation Cell (CPP) Punjab Lahore	-	-	-	8.680
SP4101	Director Public Instruction (Elementary Education) Education Department South Punjab	5.554	19.365	17.968	19.642
SP4111	Divisional Directorate of Elementary Education (EE) in South Punjab	-	-	-	51.368
091120	Others	1,331.736	1,544.720	1,578.068	1,729.000
	School Education				
	PC21015	1,331.736	1,544.720	1,578.068	1,729.000
LQ4480	Elementary Teachers Training College	1,331.736	1,544.720	1,578.068	1,729.000
092	Secondary Education Affairs and Services	32,451.056	31,347.528	31,227.437	33,058.609
0921	Secondary Education Affairs and Services	32,451.056	31,347.528	31,227.437	33,058.609
092102	Administration	27,357.993	23,969.240	24,286.550	24,761.184
	School Education				
	PC21015	27,357.993	23,969.240	24,286.550	24,761.184
LQ4479	Direction (Secondary Education)	97.292	67.458	90.852	79.071
LQ4481	Programme Management & Implementation Unit	27,173.475	23,749.194	24,063.277	24,521.140
SP4102	Director Public Instruction (Secondary Education) Education Department South Punjab	6.011	19.365	17.788	20.873
LQ4670	Divisional Directorate of Secondary	81.215	133.223	114.633	140.100
092120	Others	5,093.063	7,378.288	6,940.887	8,297.425
	Higher Education				
	PC21015	5,093.063	7,378.288	6,940.887	8,297.425
AQ4002	Cadet College Hassanabdal	80.175	50.000	50.000	40.000
BO4008	Sadiq Public High School Bahawalpur	17.706	20.000	20.000	20.000
LQ4483	Punjab Examination Commission	161.388	626.670	465.053	655.355
LQ4487	Government Central Model School	104.921	85.952	190.182	94.900
LQ4493	Chief Minister's Monitoring Force	301.160	701.430	255.948	769.578
LQ4494	Miscellaneous Grants School Education	3,723.935	53.315	106.316	133.496
LQ4496	In Service Teachers Training	565.049	987.750	963.927	1,042.396
LQ4497	Lawrence College Ghora Gali Murree	107.554	80.000	80.000	60.000
LQ4620	National Museum of Science & Technology Lahore	31.175	37.871	34.279	41.700
LQ4694	Cadet College Pasrur Sialkot	-	9.900	9.900	9.900
LQ4695	Cadet College Chakwal	-	22.500	22.500	22.500
LQ4696	Cadet College Okara	-	9.900	9.900	9.900
LQ4697	Cadet College Mianwali	-	15.000	15.000	15.000
LQ4698	Punjab Dannish School & Centres of Excellence Authorities	-	3,001.000	3,001.000	3,758.000

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
LQ4699	Emine Erodagan Daanish Care Girls Schools Baseera Town Muzaffargarh	-	55.000	-	-
LQ4700	Taken Over Madaaris & Schools in Punjab	-	1,622.000	1,716.882	1,624.700
093	Tertiary Education Affairs and Services	31,642.046	39,003.225	38,308.724	47,730.319
0931	Tertiary Education Affairs and Services	31,642.046	39,003.225	38,308.724	47,730.319
093101	General Universities / Colleges / Insts.	22,455.731	29,181.159	28,856.193	35,877.154
	Higher Education	PC21015	22,455.731	28,856.193	35,877.154
LQ4145	Arts Colleges	21,105.926	27,498.159	26,851.861	33,674.535
LQ4646	Emerson University Multan	-	-	353.279	281.619
LQ4676	University of Mianwali	121.601	250.000	187.152	275.000
LQ4677	Rawalpindi Women University Rawalpindi	238.938	325.000	328.400	325.000
LQ4683	University of Home Economics Lahore	326.324	378.000	379.600	418.000
LQ4684	University of Chakwal	229.250	400.000	405.901	440.000
LQ4688	Khwaja Fareed University of Engineering and Information Technology R.Y. Khan	225.000	100.000	100.000	100.000
LQ4690	Kohsar University Murree	99.288	130.000	50.000	143.000
LQ4706	Baba Guru Nanak University Nankana Sahib	-	-	100.000	110.000
LQ4939	University of Narowal	109.404	100.000	100.000	110.000
093102	Professional/Technical Universities/ Colleges/Institutes	5,704.563	7,295.814	6,667.180	9,083.931
	School Education	PC21015	2,651.924	3,074.937	3,515.354
LQ4146	Professional Colleges	188.972	91.168	101.453	110.508
LQ4304	Commerce Colleges	2,462.952	2,777.435	2,973.484	3,404.846
	Health	PC21016	2,722.669	3,209.281	4,392.183
LQ4155	College of Nursing, Punjab	66.480	86.927	72.202	87.358
LQ4156	College of Community Medicines Lahore	185.288	369.447	234.042	382.603
LQ4157	De-Montmorency College of Dentistry	233.582	300.834	242.541	321.540
LQ4158	Provincial Health Development Centre	32.855	48.983	39.277	52.491
LQ4394	School of Allied Health Sciences Children, Lahore	8.802	50.172	11.719	-
LQ4559	College of Nursing KEMU Lahore	92.929	149.466	136.223	139.049
LQ4640	Postgraduate Institute of Allied Health Sciences, Faisalabad.	245.509	487.963	276.996	422.662
LQ4711	Nawaz Sharif Medical College Gujrat	-	-	-	405.122
LQ5242	Public Health Nursing School in Punjab	354.688	527.883	527.883	527.883
LQ5450	The University of Child Health Sciences	-	-	161.000	-
LQ5878	School Nursing at Mayo Hospital, Lahore	-	17.544	-	16.527
LW4113	King Edward Medical University Lahore	1,502.536	1,946.612	1,507.398	2,036.948
	Agriculture	PC21018	329.970	382.962	564.394
RA4006	University of ARID Agriculture	71.143	50.000	58.606	44.920
LQ4190	Agriculture Training Institute	152.752	277.315	193.931	309.474

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
LQ4664	Muhammad Nawaz Sharif University of Agriculture Multan	17.889	20.000	20.000	120.000
LQ4777	University of Agriculture, Faisalabad	88.186	94.065	110.425	90.000
	Industries				
		PC21022	-	-	612.000
LQ4335	Punjab Tianjin University of Technology (PTUT), Lahore	-	-	-	392.000
LQ4337	Punjab University of Technology, Rasul, M.B. Din.	-	-	-	110.000
LQ4338	Mir Chakar Khan Rind University of Technology (MCKRUT), DG Khan.	-	-	-	110.000
093103	Administration	1,489.423	1,603.006	1,825.484	1,933.936
	General Administration	PC21010	826.692	898.733	1,098.241
LQ4073	Literacy Department	96.238	87.293	90.283	117.049
LQ4448	Higher Education Department	256.897	233.834	248.335	261.713
LQ4451	School Education Department	385.827	366.041	379.713	395.658
LQ4766	Monitoring and Evaluation Cell	0.379	-	-	-
SP4014	Education Department South Punjab	87.351	211.565	66.485	-
SP4018	School Education Department South Punjab	-	-	185.226	203.924
SP4019	Higher Education Department South Punjab	-	-	128.199	180.769
	School Education	PC21015	662.731	704.273	727.243
LQ4140	Direction (Colleges)	97.722	107.524	96.067	98.415
LQ4332	Punjab Higher Education Commission	225.000	225.000	170.901	240.000
LQ4510	Grant in Aid to School Councils in Punjab	0.266	-	-	-
LQ5308	Inspection (Colleges)	339.743	352.648	436.424	418.778
SP4103	Director Public Instruction (Colleges) Education Department South Punjab	-	19.101	23.851	17.630
093120	Others	1,992.329	923.246	959.867	835.298
	Higher Education	PC21015	1,992.329	923.246	835.298
FQ4004	Government College University Faisalabad	33.809	-	-	-
GU4003	University of Gujrat	144.457	-	6.532	-
LQ4482	Government College University, Lahore	17.401	-	1.426	-
LQ4485	Lahore College for Women University Lahore	187.084	-	16.116	-
LQ4486	University of Education, Lahore	48.386	-	-	-
LQ4488	Queen Mary College, Lahore	174.284	179.291	184.469	202.749
LQ4489	Kinnaird College for Women Lahore	32.879	32.634	16.867	23.058
LQ4490	Government Fatima Jinnah College for Women Chuna Mandi Lahore	140.238	140.019	146.850	159.954
LQ4495	Miscellaneous Grants Higher Education	-	43.000	43.000	-
LQ4499	Government Degree College Kahuta	26.064	28.302	42.920	34.537
LQ4500	University of Sargodha	86.304	-	0.171	-
LQ4661	University of Jhang	121.511	150.000	150.000	165.000
LQ4662	University of Okara	104.708	100.000	100.000	50.000
LQ4788	Government College Women University Multan	121.997	-	1.516	-
LQ4789	Government College Women University Sialkot	81.825	-	-	-
LQ4790	Government College Women University Faisalabad	161.850	-	-	-

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
LQ4791	Government College Women University Bahawalpur	101.734	-	-	-
LQ4936	University of Sahiwal	56.351	100.000	100.000	100.000
LQ5151	Information Technology University Lahore	351.447	150.000	150.000	100.000
094	Education Services not definable by Level	300.112	291.861	335.902	324.627
0941	Education Services not definable by Level	300.112	291.861	335.902	324.627
094101	School For Handicapped / Retarded Persons	300.112	291.861	335.902	324.627
	General Administration	PC21010	70.192	92.470	63.537
LQ4378	Special Education Department	70.192	57.535	92.470	63.537
	Education	PC21015	229.920	243.432	261.090
LQ4148	Directorate of Special Education	229.920	234.326	243.432	261.090
095	Subsidiary Services to Education	500.770	635.286	630.458	704.361
0951	Subsidiary Services to Education	500.770	635.286	630.458	704.361
095101	Archives Library and Museums	500.770	635.286	630.458	704.361
	Museum	PC21014	174.691	197.299	229.914
LQ4527	Bahawalpur Museum Bahawalpur	38.726	39.535	39.615	42.585
LQ4528	Lahore Museum	131.036	165.910	148.655	177.817
LQ4625	Layllpur Museum Faisalabad	4.929	8.855	9.029	9.512
	School Education	PC21015	326.079	433.159	474.447
LQ4149	Libraries	96.636	112.559	102.305	132.575
LQ4418	Children Library Complex, Lahore	62.278	127.902	110.175	141.636
LQ4424	Quaid-e-Azam Library, Lahore	92.204	95.850	118.034	110.476
LQ4653	Punjab Public Library Lahore	74.961	84.675	102.645	89.760
097	Education Affairs, Services not elsewhere classified	3,504.271	3,721.263	4,841.017	4,270.157
0971	Education Affairs, Services not elsewhere classified	3,504.271	3,721.263	4,841.017	4,270.157
097120	Others	3,504.271	3,721.263	4,841.017	4,270.157
	Education	PC21015	3,483.144	4,813.654	4,223.478
LQ4591	Government Emerson College, Multan	252.532	256.671	107.732	-
LQ4595	Government College (W) Gulberg, Lahore	178.619	165.058	291.865	228.538
LQ4596	Government Postgraduate College (W) Sargodha	176.810	149.808	209.319	184.554
LQ4597	Government Postgraduate College (W) Sahiwal	110.090	132.164	159.641	159.855
LQ4598	Government Postgraduate College (W) Samnabad Lahore	293.581	255.835	354.747	325.740
LQ4600	Government College (W) DG Khan	79.274	98.251	95.982	118.152
LQ4601	Government Postgraduate Islamia College (W) Cooper Road, Lahore	292.671	274.105	367.752	335.727
LQ4602	Government Postgraduate (W) S.Town Gujranwala	136.927	158.440	156.934	191.773
LQ4603	Government College of Science, Wahdat Colony, Lahore	42.825	292.515	460.853	351.245
LQ4604	Government M.A.O. College, Lahore	277.504	244.725	303.980	304.204
LQ4605	Government Postgraduate College Sahiwal	209.840	239.436	296.383	294.492

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023	
LQ4606	Government Ambala Muslim College Sargodha	135.096	118.313	180.402	179.519	
LQ4607	Government Postgraduate Gordon College, Rawalpindi	136.682	148.434	469.441	180.028	
LQ4608	Government Postgraduate College DG Khan	48.264	-	0.701	-	
LQ4609	Government Postgraduate College Chakwal	0.361	-	-	-	
LQ4610	Government Postgraduate College Jhelum	43.711	70.242	66.405	91.382	
LQ4611	Government Sadiq Egerton College, Bahawalpur	246.635	212.171	274.678	263.550	
LQ4613	Government Postgraduate College Samnabad Faisalabad	155.265	142.225	180.719	189.129	
LQ4614	Government Murray College Sialkot	119.567	135.417	132.569	168.482	
LQ4615	Government College (B) S.Town, Gujranwala	213.014	218.678	298.705	264.715	
LQ4617	Islamia College Civil Line Lahore	301.006	274.171	359.564	300.727	
LQ4678	Directorate of Religious Education Punjab	32.870	91.666	45.282	91.666	
	Miscellaneous	PC21031	21.127	42.938	27.363	46.679
GU4001	Training Institute Lalamusa	21.127	42.938	27.363	46.679	
10	Social Protection	6,499.246	10,086.750	9,092.905	19,937.046	
107	Administration	4,235.300	7,205.686	6,292.819	16,822.220	
1071	Administration	4,235.300	7,205.686	6,292.819	16,822.220	
107101	Relief Measures	362.669	1,499.329	1,570.381	12,175.798	
	Relief	PC21027	362.669	1,499.329	1,570.381	12,175.798
LQ4277	Relief Measures	362.669	1,499.329	1,570.381	1,539.234	
LQ4714	Rescuee 1122 (Punjab Emergency Service)	-	-	-	10,459.118	
LQ4715	Punjab Emergency Service Academy	-	-	-	177.446	
107102	Rehabilitation and Resettlement	69.500	85.749	66.405	92.020	
	Miscellaneous	PC21031	69.500	85.749	66.405	92.020
LQ4297	Settlement and Rehabilitation Organization	69.500	85.749	66.405	92.020	
107104	Administration	342.688	476.699	421.504	509.896	
	Miscellaneous	PC21031	342.688	476.699	421.504	509.896
LQ4295	Directorate of Social Welfare Women Development and Bait-ul-Maal	342.688	476.699	421.504	509.896	

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
107105	Flood Control and Drainage	3,460.443	5,143.909	4,234.529	4,044.506
	Irrigation & Land Reclamation	PC21009	3,460.443	5,143.909	4,234.529
LQ4043	Chief Engineer (Flood Cell)	39.920	41.419	41.680	43.444
LQ4044	Director Hydrology	14.743	10.640	3.914	-
LQ4045	Drainage	3,303.119	4,958.663	3,993.095	3,848.032
LQ4639	Supervisory Control and Data	37.084	41.029	105.157	55.476
LQ4651	Flood Warning	17.036	24.866	29.324	27.039
LQ4652	Hydraulic Structures Safety Evaluation	48.541	67.292	61.359	70.515
108	Others	2,263.946	2,881.064	2,800.086	3,114.826
1081	Others	2,263.946	2,881.064	2,800.086	3,114.826
108101	Social Welfare Measures	2,263.946	2,881.064	2,800.086	3,114.826
	General Administration	PC21010	225.363	352.579	247.866
LQ4078	Social Welfare Women Dev. & Bait-ul-Mal Department	66.761	76.104	74.125	97.465
LQ4079	Zakat and Ushr Department	46.558	55.279	53.215	62.104
LQ5035	Women Development Punjab	112.044	221.196	120.526	109.457
LQ5042	Punjab Commission on Status of Women	-	-	-	128.660
	Miscellaneous	PC21031	2,038.583	2,528.485	2,552.220
LQ4296	Social Services & Community Dev.	1,933.510	2,330.208	2,363.229	2,501.384
LQ5036	D.G. Women Development Punjab	105.073	120.578	116.249	135.586
LQ4691	Punjab Women Protection Authority	-	77.699	72.742	80.170
TOTAL CURRENT REVENUE EXPENDITURE (Gross)		1,257,456.560	1,427,900.273	1,423,667.256	1,711,928.564
	<i>Charged</i>	34,787.042	43,981.369	33,868.618	42,313.830
	<i>Voted</i>	1,222,669.518	1,383,918.904	1,389,798.638	1,669,614.734
	<i>Subsidies</i>	(23,456.229)	(22,723.920)	(45,801.607)	(42,639.665)
TOTAL CURRENT REVENUE EXPENDITURE (NET)		1,234,000.331	1,405,176.353	1,377,865.649	1,669,288.899
	<i>Charged</i>	34,787.042	43,981.369	33,868.618	42,313.830
	<i>Voted</i>	1,222,669.518	1,383,918.904	1,389,798.638	1,669,614.734
TOTAL GENERAL REVENUE RECEIPTS		1,665,304.992	2,088,304.404	2,182,196.010	2,521,288.298
Net Revenue Account		407,848.432	660,404.131	758,528.754	809,359.734

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account	Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
CURRENT CAPITAL EXPENDITURE				
Debt Retirement	48,296.657	54,158.437	52,638.174	71,577.720
011404 Repayment of Principal Foreign Debt Payable to Federal Government	46,791.420	47,570.255	51,050.406	65,489.384
	PC16048			
LQ4411 Other Foreign Exchange Loans	46,791.420	47,470.255	51,050.406	62,889.384
LQ4587 Payment on A/C of Exchange Rate Deterioration (Charged)	-	100.000	-	2,600.000
011503 Repayment of Principal Domestic Debt - Permanent	-	0.434	-	0.434
LQ4437 Loans Bearing Interest Compensation Bonds	-	0.434	-	0.434
	PC16046			
011505 Domestic Debt Payable to Federal Government	1,505.237	6,587.748	1,587.768	6,087.902
LQ4399 Cash Development Loan	992.080	1,013.579	1,013.589	477.357
LQ4406 Cash Development Loan (SCARP Tubewells)	513.157	574.169	574.179	610.545
LQ4476 Repayment of Loans to Financial Institutions (Charged)	-	5,000.000	-	5,000.000
	PC16048			
014202 Transfer to Non Financial Institutions (Loans)	26,322.385	25,621.442	22,763.685	25,849.856
Loans to Non-Financial Institutions	26,322.385	25,621.442	22,763.685	25,849.856
	PC12043			
014203 Government Servants	-	0.001	659.451	500.001
LQ4391 Provincial Government Civil	-	0.001	-	0.001
LQ5801 Loans to High Court Judges (Charged)	-	-	659.451	500.000
	PC13035			
	PC16051			
014302 Investment	11,290.000	39,994.934	5,000.000	55,555.117
LQ4461 Investment	11,290.000	39,994.934	5,000.000	55,555.117
	PC13050			
0414 State Trading. (Ac.I)	58.872	-	-	-
041403 Medical Stores	58.872	-	-	-
LQ4390 Medical Store Depot	58.872	-	-	-
	PC13034			
TOTAL CURRENT CAPITAL EXPENDITURE (A/c-II)	210,652.994	420,339.344	512,350.140	550,980.000
0414 State Trading: (Wheat) (Ac-II)				
041401 Food	77,896.454	273,122.015	343,328.154	378,854.477
LQ4387 Directorate of Food (Charged)	36,253.471	53,479.000	40,754.000	80,776.877
LQ4388 Directorate of Food (Voted)	41,642.983	219,643.015	302,574.154	298,077.600
	PC16033			
	PC13033			
LOANS FROM COMMERCIAL BANKS (Account No. II)				
011504 Repayment of Principal Domestic Debt - Floating	132,756.540	147,217.329	169,021.986	172,125.523
LQ4435 Cash Credit Accommodation Advance from Commercial bank (A/C II)	132,756.540	147,217.329	169,021.986	172,125.523
	PC16047			
	Account No. I	85,967.914	119,774.814	81,061.310
	Account No. II	210,652.994	420,339.344	512,350.140
Total Capital Receipts	83,836.193	79,148.907	52,903.106	92,510.347
Net Current Capital A/c-I	(2,131.721)	(40,625.907)	(28,158.204)	(60,972.347)

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
Current Expenditure - SUMMARY					
Fund	Description				
PC21001	Opium	6.244	9.950	8.050	12.987
PC21002	Land Revenue	4,397.562	4,866.150	5,199.797	5,998.082
PC21003	Provincial Excise	1,034.325	1,050.217	1,269.840	1,067.897
PC21004	Stamps	516.275	672.278	571.000	507.826
PC21005	Forests	3,993.788	4,221.221	4,491.349	4,882.828
PC21006	Registration	88.915	104.016	98.569	121.061
PC21007	Charges on Account of Motor Vehicles Acts	608.890	732.686	731.843	805.387
PC21008	Other Taxes and Duties	1,091.448	906.057	1,102.629	1,143.339
PC21009	Irrigation and Land Reclamation	19,459.286	23,531.499	25,484.521	24,916.482
PC24044	Interest on Debt and Other Obligations (Charged)	27,216.447	35,413.151	24,869.991	32,125.170
	General Administration	41,117.828	48,807.974	46,001.798	65,924.220
PC24010					
	<i>(Charged)</i>	1,645.024	2,432.998	2,330.157	2,811.558
PC21010					
	<i>(Voted)</i>	39,472.804	46,374.976	43,671.641	63,112.662
	Administration of Justice	28,560.554	31,093.874	32,891.923	35,295.216
PC24011					
	<i>(Charged)</i>	5,683.623	5,925.329	6,432.370	7,155.502
PC21011					
	<i>(Voted)</i>	22,876.931	25,168.545	26,459.553	28,139.714
PC21012	Jails and Convict Settlements	9,511.193	10,848.933	12,026.363	13,793.744
PC21013	Police	130,256.767	128,940.870	144,334.853	149,018.978
PC21014	Museums	174.691	214.300	197.299	229.914
PC21015	Education	66,077.692	71,542.473	72,489.235	81,506.252
PC21016	Health Services	138,410.017	170,155.398	156,746.013	183,640.446
PC21017	Public Health	10,483.675	7,158.343	12,679.832	7,457.002
PC21018	Agriculture	15,165.152	21,096.233	17,514.351	20,044.272
PC21019	Fisheries	886.202	968.321	966.813	1,111.584
PC21020	Veterinary	12,750.525	13,809.300	13,625.994	14,786.718
PC21021	Co-operation	1,324.345	1,501.029	1,488.031	1,684.496
PC21022	Industries	9,313.230	10,821.887	11,192.836	11,457.371
PC21023	Miscellaneous Departments	9,115.463	12,684.179	11,850.614	14,078.075
	Civil Works	9,961.942	5,780.994	10,124.574	8,808.425
PC24024					
	<i>(Charged)</i>	229.948	208.291	234.500	220.000
PC21024					
	<i>(Voted)</i>	9,731.994	5,572.703	9,890.074	8,588.425
PC21025	Communications	14,991.214	9,063.265	15,103.185	8,958.724
PC21026	Housing and Physical Planning	427.689	565.929	426.026	631.489

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
PC21027	Relief	362.669	1,499.329	1,570.381	12,175.798
PC24045	Privy Purses (Charged)	12.000	1.600	1.600	1.600
PC21028	Pension	235,611.205	275,000.000	259,650.000	312,000.000
PC21029	Stationery and Printing	216.194	276.653	232.807	296.807
PC21030	Subsidy	23,456.229	22,723.920	45,801.607	42,639.665
PC21031	Miscellaneous	440,027.261	511,050.638	492,021.564	653,911.975
	<i>Provincial</i>	73,833.549	28,050.638	80,169.867	125,874.473
	<i>Local Govts</i>	366,193.712	483,000.000	411,851.697	528,037.502
	<i>Metropolitan Corporations</i>	1,922.930	64,502.849	1,922.930	55,000.000
	<i>Union Councils</i>	-	0.001	5,079.475	14,600.001
	<i>District Health Authorities</i>	89,358.492	101,246.050	95,000.000	110,777.202
	<i>District Education Authorities</i>	273,708.702	315,751.100	308,426.860	346,160.299
	<i>Cantonment</i>	1,203.588	1,500.000	1,422.432	1,500.000
PC21032	Civil Defence	829.643	787.606	901.968	894.734
*TOTAL CURRENT REVENUE EXPENDITURE		1,257,456.560	1,427,900.273	1,423,667.256	1,711,928.564
	Charged	34,787.042	43,981.369	33,868.618	42,313.830
	Voted	1,222,669.518	1,383,918.904	1,389,798.638	1,669,614.734

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023	
Current Capital Expenditure - SUMMARY						
Grant	Description					
PC12043	Loans to Municipalities / Autonomous Bodies etc (A/C-I)	<i>(Voted)</i>	26,322.385	25,621.442	22,763.685	25,849.856
	State Trading in Food Grain and Sugar		77,896.454	273,122.015	343,328.154	378,854.477
PC16033	State Trading in Food Grain and Sugar (A/C-II)	<i>(Charged)</i>	36,253.471	53,479.000	40,754.000	80,776.877
PC13033	State Trading in Food Grain and Sugar (A/C-II)	<i>(Voted)</i>	41,642.983	219,643.015	302,574.154	298,077.600
PC13034	State Trading in Medical Stores & Coal (A/C-I)	<i>(Voted)</i>	58.872	-	-	-
PC13035	Loans to Government Servants (A/C-I)	<i>(Voted)</i>	-	0.001	-	0.001
PC13050	Investment (A/C-I)	<i>(Voted)</i>	11,290.000	39,994.934	5,000.000	55,555.117
PC16046	Permanent Debt (Discharged) (A/C-I)	<i>(Charged)</i>	-	0.434	-	0.434
PC16047	Floating Debt (Discharged) (A/C-II)	<i>(Charged)</i>	132,756.540	147,217.329	169,021.986	172,125.523
PC16048	Repayment of Loans from the Federal Government (A/C-I)	<i>(Charged)</i>	48,296.657	54,158.003	52,638.174	71,577.286
PC16051	Loans to High Court Judges (A/C-I)	<i>(Charged)</i>	-	-	659.451	500.000
TOTAL CURRENT CAPITAL EXPENDITURE			296,620.908	540,114.158	593,411.450	704,462.694
CHARGED CAPITAL			217,306.668	254,854.766	263,073.611	324,980.120
	<i>Account-I</i>		48,296.657	54,158.437	53,297.625	72,077.720
	<i>Account-II</i>		169,010.011	200,696.329	209,775.986	252,902.400
VOTED CAPITAL			79,314.240	285,259.392	330,337.839	379,482.574
	<i>Account-I</i>		37,671.257	65,616.377	27,763.685	81,404.974
	<i>Account-II</i>		41,642.983	219,643.015	302,574.154	298,077.600
	Account No. I		85,967.914	119,774.814	81,061.310	153,482.694
	Account No. II		210,652.994	420,339.344	512,350.140	550,980.000
Total Receipts (Capital)			83,836.193	79,148.907	52,903.106	92,510.347
Surplus / Deficit (Current Capital A/c-I)			(2,131.721)	(40,625.907)	(28,158.204)	(60,972.347)

ESTIMATES OF DEVELOPMENT EXPENDITURE

(Rs. in million)

Function	Description	Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
SUMMARY					
	TOTAL DEVELOPMENT EXPENDITURE (GROSS)	326,581.684	560,000.000	647,867.226	685,000.000
	DEVELOPMENT REVENUE EXPENDITURE	237,498.809	323,917.660	431,689.068	366,430.644
	DEVELOPMENT CAPITAL EXPENDITURE	89,082.875	236,082.340	216,178.158	318,569.356
	PC22036-Development	237,498.809	323,917.660	431,689.068	366,430.644
	PC12037-Irrigation Works	15,697.620	33,215.361	27,752.304	28,468.049
	PC12041-Roads & Bridges	48,118.803	78,799.000	136,679.870	101,773.000
	PC12042-Government Buildings	25,266.452	124,067.979	51,745.984	188,328.307

(Rs. in million)

Function	Description	Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
FUNCTION WISE DEVELOPMENT EXPENDITURE					
DETAIL					
01 GENERAL PUBLIC SERVICE		62,712.335	31,757.152	109,573.283	35,559.333
011	Executive & Legislative Organs, Financial and Fiscal Affairs (Including Debt Servicing)	24,912.809	2,244.652	23,445.541	2,320.224
014	Transfers	13,010.547	4,903.571	24,450.660	6,340.304
015	General Services	24,788.979	24,608.929	61,677.082	26,898.805
03 PUBLIC ORDER & SAFETY AFFAIRS		2,099.271	2,467.075	2,144.663	5,665.650
031	Law Courts	15.493	38.688	639.278	132.939
032	Police	169.153	718.971	446.352	1,521.713
034	Prison Administration and Operation	11.267	8.692	8.692	2,125.069
036	Administration of Public Order	1,903.358	1,700.724	1,050.341	1,885.929
04 ECONOMIC AFFAIRS		122,994.297	310,598.447	273,024.842	364,789.310
041	General Economic, Commercial & Labor Affairs	62.546	307.786	252.608	341.338
042	Agri. Food, Irrigation, Forestry & Fishing	32,564.924	70,414.642	60,947.797	50,345.879
043	Fuel and Energy	4,125.265	7,000.000	4,792.016	5,000.000
044	Mining and Manufacturing	1,808.726	12,463.962	7,749.582	12,223.454
045	Construction & Transport	84,204.353	219,586.151	198,606.634	296,282.546
047	Other Industries	228.483	825.906	676.205	596.093
05 ENVIRONMENT PROTECTION		5,007.248	4,507.000	2,174.894	4,699.600
055	Administration of Environment Protection	5,007.248	4,507.000	2,174.894	4,699.600
06 HOUSING & COMMUNITY AMENITIES		49,750.525	75,374.000	115,974.974	52,321.690
062	Community Development	28,029.385	56,635.000	74,637.175	40,371.690
063	Water Supply	21,721.140	18,739.000	41,337.799	11,950.000
07 HEALTH		54,353.113	84,332.066	103,168.760	163,461.060
073	Hospital Services	51,779.177	81,959.614	101,273.116	161,052.991
074	Public Health Services	2,517.232	2,322.452	1,845.644	2,308.069
076	Administration	56.704	50.000	50.000	100.000
08 RECREATION, CULTURE AND RELIGION		3,522.388	7,578.786	8,155.513	8,768.835
081	Recreational and Sporting Services	3,040.054	6,055.015	7,025.206	7,470.597
082	Cultural Services	393.862	900.280	666.830	886.238
084	Religious Affairs	88.472	623.491	463.477	412.000
09 EDUCATION AFFAIRS & SERVICES		24,723.610	42,575.820	32,207.214	48,816.099
091	Pre-Primary & Primary Education Affairs & Services	199.729	2,900.000	290.523	3,000.000
092	Secondary Education Affairs & Services.	22,968.666	35,442.000	24,078.855	38,761.000
093	Tertiary Education Affairs & Services.	1,528.305	4,158.908	7,807.606	6,897.072
094	Education Services not Definable by Level	26.910	74.912	30.230	158.027
10 SOCIAL PROTECTION		1,418.897	809.654	1,443.083	918.423
107	Administration (Relief Measures)	240.572	-	-	-
108	Others	1,178.325	809.654	1,443.083	918.423
TOTAL		326,581.684	560,000.000	647,867.226	685,000.000

(Rs. in million)

Function	Description	Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
DEVELOPMENT REVENUE EXPENDITURE		237,498.809	323,917.660	431,689.068	366,430.644
PC22036-Development		237,498.809	323,917.660	431,689.068	366,430.644
011101	Parliamentary/Legislative Affairs	134.017	300.000	140.000	185.000
011104	Administrative Inspection	0.400	-	32.548	144.115
011111	Divisional Commissioner	23,898.995	-	19,630.060	-
011205	Tax Management (Custom, I.Tax, Excise)	879.397	1,944.652	3,642.933	1,991.109
014108	District Health Authorities	1,099.569	-	5,489.058	-
014109	District Education Authorities	7,295.432	-	13,205.452	-
014110	Others	4,615.546	4,903.571	5,756.150	6,340.304
015101	Establishment Services General Administration	68.509	65.152	1,086.276	2,428.869
015102	Human Resouce Management	-	-	-	112.758
015201	Planning	24,720.470	24,543.777	60,590.806	24,357.178
031101	Courts/Justice	15.493	38.688	639.278	132.939
032102	Provincial Police	169.153	718.971	446.352	1,521.713
034101	Jails and convict settlement	11.267	8.692	8.692	2,125.069
036101	Secretariat	1,903.358	1,700.724	1,050.341	1,885.929
041308	Wage Regulations	3.188	-	-	-
041310	Administration	59.358	307.786	252.608	341.338
042103	Agricultural Research & Extension Services	13,895.671	30,651.141	24,887.466	14,029.317
042106	Animal Husbandry	960.831	3,595.437	1,477.302	2,490.274
042203	Canal Irrigation	51.410	169.292	69.292	80.000
042401	Preservation of Wildlife & Hunting Control	44.372	319.264	309.742	611.801
042402	Administration	2,620.529	4,000.000	6,437.191	4,262.608
042501	Administration	200.126	610.270	334.772	643.855
042601	Administration	-	17.530	17.530	278.000
042650	Others	44.937	443.000	327.198	400.024
043502	Electricity Hydal	3,397.436	4,273.347	4,017.016	4,016.951
043701	Administration	17.829	120.000	110.000	65.000
044101	Support for Industrial Development	810.000	3,727.384	3,447.380	2,000.000
044120	Others	341.989	7,517.616	3,525.039	9,200.271
044201	Mining of Mineral Resor. O/t Mineral	656.737	1,218.962	777.163	1,023.183
045201	Administration	10,819.098	16,719.172	10,180.780	6,181.239
047202	Tourism	228.483	825.906	676.205	596.093
055101	Administration	5,007.248	4,507.000	2,174.894	4,699.600
062103	Urban Development	17,381.669	30,049.000	41,708.151	21,362.000
062202	Rural Works Programme	10,647.716	26,586.000	32,929.024	19,009.690
063102	Works (Construction) and Operations	21,721.140	18,739.000	41,337.799	11,950.000

(Rs. in million)

Function	Description	Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
073101	General Hospital Services	51,776.642	81,959.614	101,273.116	161,052.991
073301	Mother and Child Health	2.535	-	-	-
074104	Chemicals Examiners & Laboratories	-	100.000	-	100.000
074107	Population Welfare Measures	1,356.840	1,822.452	1,445.644	1,808.069
074120	Others (Other Health Facilities and Preventive Measures)	1,160.392	400.000	400.000	400.000
076101	Administration	56.704	50.000	50.000	100.000
081105	Administration	3,040.054	6,055.015	7,025.206	7,470.597
082105	Information & Culture	393.862	900.280	666.830	886.238
084103	Auqaf	88.472	623.491	463.477	412.000
091103	Administration	199.729	2,900.000	290.523	3,000.000
092101	Secondary Education	22,968.666	35,442.000	24,078.855	38,761.000
093101	General Universities / Colleges / Institutes	1,435.975	3,591.282	5,945.640	5,896.352
093102	Professional/Technical Universities/Colleges	92.330	567.626	1,861.966	1,000.720
094101	School for Handicapped / Retarded Person	26.910	74.912	30.230	158.027
108101	Social Welfare Measures	394.712	809.654	643.083	918.423
108104	Zakat & Ushr	783.613	-	800.000	-
DEVELOPMENT CAPITAL EXPENDITURE		89,082.875	236,082.340	216,178.158	318,569.356
PC12037-Irrigation Works		15,697.620	33,215.361	27,752.304	28,468.049
042202	Irrigation Dams	17.360	423.262	423.262	305.000
042203	Canal Irrigation	14,729.688	30,185.446	26,664.042	27,245.000
043502	Electricity -Hydal	710.000	2,606.653	665.000	918.049
107105	Flood Control & Drainage	240.572	-	-	-
PC12041-Roads & Bridges		48,118.803	78,799.000	136,679.870	101,773.000
045202	Highways Roads & Bridges	48,118.803	78,799.000	136,679.870	101,773.000
PC12042-Governmnet Buildings		25,266.452	124,067.979	51,745.984	188,328.307
	Agriculture	-	845.859	573.804	740.683
	Archives & Libraries	-	140.711	130.371	94.500
	Board of Revenue	-	2,331.450	1,861.878	2,817.497
	Communications & Works	-	154.497	89.497	571.963
	District Development Package	-	-	174.093	36.610
	Energy Department	-	-	45.653	-
	Environment Planning	-	-	-	300.400
	Emergency Services	-	527.366	372.735	707.946
	Excise & Taxation Department	-	77.505	39.180	-
	Finance	-	-	-	34.704
	Food	-	57.000	49.000	99.976
	Forestry	-	-	190.000	237.392
	Fisheries	-	389.730	401.267	456.145

(Rs. in million)

Function	Description	Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
	Governance & Informatin Technology	-	123.000	68.800	103.082
	Governor Secretariat	-	-	-	50.000
	Higher Education	-	11,473.718	8,175.920	7,603.648
	Health	-	-	2.873	5.000
	Home Department	-	749.517	673.519	837.102
	Human Rights & Minority Affairs	-	2,200.000	-	2,315.000
	Information & Culture	-	188.732	206.197	244.000
	Innovative Financing	-	-	-	32,999.900
	Industries	-	955.000	975.593	1,334.729
	Jails	-	976.017	1,468.424	5,093.630
	Judiciary	-	5,997.699	6,494.267	6,867.061
	Local Government & Community Development	-	45.000	719.767	40.310
	Labor & Human Resource	-	92.214	52.214	158.662
	Livestock	-	1,404.563	1,030.529	1,799.726
	Law & Parliamentary Affairs	-	360.000	322.500	563.453
	Mines & Minerals	-	231.038	195.030	476.817
	Management & Professional Development Department	-	200.000	200.000	83.075
	Public Prosecution	-	78.158	38.726	113.059
	Planning & Development	-	71,556.912	490.108	42,687.421
	Police	-	3,228.673	3,949.140	3,033.078
	Provincial Assembly	-	1,216.643	1,254.643	931.360
	Primary & Secondary Health Care	-	8,251.557	10,818.031	5,088.806
	Population Welfare	-	277.548	320.691	591.931
	Religiouis Affairs and AUQAF	-	76.509	90.509	268.000
	School Education	-	58.000	39.000	239.000
	S&GAD	-	1,706.095	1,387.665	1,556.476
	Specialized Health Care & Medical Education	-	4,583.203	6,392.974	4,722.483
	Special Programme / Initiatives	-	-	-	58,530.000
	Social Welfare	-	682.377	600.620	974.727
	Special Education	-	680.088	622.371	1,041.973
	Tourism	-	427.094	339.627	623.907
	Transport	-	80.828	10.000	138.861
	Water Supply & Sanitation	-	25.000	-	-
	Women Development	-	228.969	228.969	606.850
	Wildlife	-	680.736	437.803	378.199
	Youth Affairs, Sports, Archaeology & Tourism Department	-	708.973	211.996	129.165
	GROSS TOTAL DEVELOPMENT EXP.	326,581.684	560,000.000	647,867.226	685,000.000

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
SUMMARY				
PUBLIC ACCOUNT				
F ASSETS - CREDITS	1,725,758.888	1,404,532.921	1,707,780.041	1,751,308.707
F ASSETS - DEBITS	(1,610,719.567)	(1,536,210.514)	(1,852,357.106)	(1,909,892.260)
ASSETS - NET	115,039.321	(131,677.593)	(144,577.065)	(158,583.553)
G LIABILITIES - CREDITS	(1,923,547.036)	(1,774,181.632)	(2,058,485.410)	(2,180,730.264)
G LIABILITIES - DEBIT	1,893,750.548	1,905,859.225	2,203,062.475	2,339,313.817
LIABILITIES - NET	29,796.488	(131,677.593)	(144,577.065)	(158,583.553)
NET PUBLIC ACCOUNT	85,242.833	263,355.186	0.000	0.000

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
DETAIL				
C R E D I T				
F01 CASH AND BANK BALANCES	1,728,300.482	1,406,809.051	1,710,639.925	1,754,475.936
F011 Balance with SBP	1,728,300.482	1,406,809.051	1,710,639.925	1,754,475.936
F01101 Non Food Account	1,545,197.467	1,252,809.051	1,510,487.198	1,550,110.278
F01102 Food Account	183,086.615	154,000.000	200,152.727	204,365.658
F01113 Account with Government Servants	17.575	-	-	-
F01121 District Health Authority Punjab SBD	(1.175)	-	-	-
F02 RECEIVABLE	(2,541.594)	(2,276.130)	(2,859.884)	(3,167.229)
F021 Loans and Advances	(2,541.594)	(2,276.130)	(2,859.884)	(3,167.229)
F02113 Account with Government Servants	(2,111.636)	(1,900.000)	(2,403.055)	(2,700.000)
F02119 OB Advances (Civil)	(45.903)	(56.654)	(56.654)	(56.654)
F02148 Forest Advances	(384.055)	(319.476)	(400.175)	(410.575)
TOTAL ASSETS	1,725,758.888	1,404,532.921	1,707,780.041	1,751,308.707
G01 CURRENT LIABILITIES	(994,825.828)	(813,073.470)	(1,025,485.824)	(1,068,478.010)
G011 Cheque Clearing Account	(1,009,612.098)	(824,866.470)	(1,042,458.824)	(1,088,328.010)
G01101 Non Food Account	(0.573)	-	-	-
G01112 Ch. Pay. Cler. A/C (Food A/C) SBP	(15,005.885)	(9,147.130)	(19,775.613)	(23,602.279)
G01132 Cheque Payment Clearing Account (Non Food Account) SBP	(381,914.738)	(245,411.763)	(395,995.452)	(400,667.911)
G01142 Cheque Pay Clearing Account (Food Account)	(1,313.010)	(1,263.335)	(1,461.000)	(1,606.000)
G01147 Cheque Pay Clearance Account (Non Food Account) NBP	(312,775.613)	(324,377.331)	(330,005.885)	(336,602.100)
G01190 Special Drawing Account Cheques (SDA)	(298,602.279)	(244,666.911)	(295,220.874)	(325,849.720)
G012 Others	14,786.270	11,793.000	16,973.000	19,850.000
G01201 Outstanding Commitments	14,786.270	11,793.000	16,973.000	19,850.000
TOTAL CURRENT LIABILITIES	(994,825.828)	(813,073.470)	(1,025,485.824)	(1,068,478.010)
G02 Loans	(0.035)	(0.040)	(0.050)	(0.060)
G021 Domestic	(0.035)	(0.040)	(0.050)	(0.060)
G02104 Others	(0.035)	(0.040)	(0.050)	(0.060)

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
G05 CONTROL ACCOUNT	(529,104.756)	(547,994.631)	(558,332.361)	(577,544.979)
G051 Miscellaneous	(529,104.756)	(547,994.631)	(558,332.361)	(577,544.979)
G05102 Audusting Account	(14.320)	10.850	(18.835)	(21.025)
G05105 Wages Clearing Account	(528,220.874)	(547,849.719)	(557,295.000)	(576,060.501)
G05106 Inter Provincial Settlement Account	3.446	3.120	4.000	5.000
G05107 Adjusting Account between Federal and Provincial Governments	1,483.835	(58.403)	1,625.000	1,821.000
G05110 State Bank Suspense	96.973	85.121	103.630	108.065
G05111 District Accounts Suspense	(891.549)	(185.600)	(1,000.951)	(1,298.220)
G05125 Inter Provincial Settlement Account- Punjab	(1.524)	-	-	-
G05126 Inter Provincial Settlement Account- Sindh	(11.383)	-	-	-
G05127 Inter Provincial Settlement Account- KPK	(0.065)	-	-	-
G05131 Settlement Account between Federal & Punjab Governments	(1,549.295)	-	(1,750.205)	(2,099.298)
G05115 Adjusting Account between Provincial and District Governments	-	-	-	-
G06 TRUST ACCOUNT-FUND	(49,578.112)	(58,814.340)	(50,841.655)	(80,786.647)
G061 Provident Fund	(38,587.501)	(32,298.042)	(41,150.307)	(51,593.694)
G06103 General Provident Fund (Civil)	(38,324.550)	(32,149.837)	(40,869.307)	(51,298.110)
G06106 General Provident Fund (Forest)	(262.951)	(148.205)	(281.000)	(295.584)
G062 Benevolent Fund	(6,816.495)	(20,796.614)	(3,143.847)	(20,542.824)
G06201 Punjab Benevolent Fund	(1,131.652)	(14,399.298)	(1,320.111)	(18,379.307)
G06202 Federal Government Employees Benevolent Fund (Civil)	(0.701)	(0.865)	(0.901)	(1.000)
G06214 Federal Government Employees Benevolent Fund	(4,336.056)	(4,789.110)	0.500	0.500
G06215 District Government Employees Benevolent Fund	(0.280)	(9.801)	-	-
G06217 Govt. Employees Benevolent Fund working in TMA	(1.287)	(1.919)	-	-
G06220 Punjab Benevolent Fund (Non-Gazetted)	(1,346.484)	(1,595.621)	(1,823.335)	(2,163.017)
G06221 Benevolent Fund Sindh Police	(0.035)	-	-	-
G063 Welfare Fund	(2,936.535)	(4,387.787)	(5,113.831)	(6,943.287)
G06305 Mines Labour Housing General Welfare Fund	(628.441)	(2,584.379)	(2,000.000)	(3,274.890)
G06309 Punjab Police Welfare Fund	(1,327.869)	(1,740.110)	(1,923.581)	(2,261.065)
G06311 Lahore High Court Employees Welfare Fund	(0.001)	-	-	-
G06315 Judicial Officer's Welfare Fund	(56.307)	(63.298)	(70.000)	(81.070)
G06319 Punjab Workers Welfare Fund	(923.917)	-	(1,120.250)	(1,326.262)

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
G064	Insurance Fund	(1,237.581)	(1,331.897)	(1,433.670)	(1,706.842)
G06408	Provincial Government Employees Group Insurance Fund	(1,236.597)	(1,323.050)	(1,433.145)	(1,706.142)
G06409	Fed. Govt. Empl. Group Insurance Fund (Civil)	(0.293)	(0.253)	(0.325)	(0.400)
G06411	District Government Employees Insurance Fund	(0.189)	(5.561)	-	-
G06412	Local Fund Government Employees	(0.311)	(2.870)	-	-
G06413	Group Insurance Fund for Govt Employees	(0.174)	(0.163)	(0.200)	(0.300)
G06414	Insurance Fund of Employees of Punjab	(0.017)	-	-	-
G10	TRUST ACCOUNTS-OTHERS	(238,352.660)	(221,255.236)	(273,154.253)	(282,920.218)
G101	Account of Other Departments	(60,724.730)	(74,522.599)	(77,703.328)	(83,326.939)
G10105	Public Works / Pakistan PWD Deposits	(0.200)	(0.200)	-	-
G10109	Deposits of Industries Department	(21.262)	-	-	-
G10111	Food Department Deposit	(676.988)	(824.330)	(830.050)	(837.252)
G10113	PWD Deposits	(52,645.747)	(65,551.163)	(69,351.179)	(73,559.980)
G10123	Transfer between Forest Offices	(0.252)	-	(0.280)	(0.300)
G10125	Transfer between Public Works Officers	(1.142)	(1.173)	(1.500)	(1.670)
G10131	Forest Cheques	(7,379.106)	(8,145.733)	(7,520.319)	(8,927.737)
G10138	Electricity Deposits-Electricity Deptt. AJK Government	(0.033)	-	-	-
G103	Other Deposits an Reserves	(579.950)	(633.078)	(620.516)	(643.227)
G10304	Zakat Collection Account	(579.950)	(633.078)	(620.516)	(643.227)
G104	Other Remittances	(177,047.980)	(146,099.559)	(194,830.409)	(198,950.052)
G10402	Forest Remittances	(1,410.233)	(1,722.330)	(1,725.309)	(2,009.521)
G10407	PWD Remittances	-	-	-	-
G10407	PWD Remittances	(0.002)	-	-	-
G10408	Remittance into Treasuries	(6,506.737)	(7,485.210)	(8,162.120)	(8,738.883)
G10409	Works Audit Suspense	(586.289)	(721.230)	(621.230)	(770.558)
G10418	Exchange Account between Civil and Pak	(0.011)	(0.123)	(0.123)	(0.123)
G10419	Exchange Account between Civil and Defence (in Navy)	(0.220)	(0.227)	0.275	(0.300)
G10425	Cheques	(166,501.972)	(132,762.120)	(180,421.902)	(183,230.667)
G10429	Internal Cheques (Public Works)	(2,042.516)	(3,408.319)	(3,900.000)	(4,200.000)
G11	SPECIAL DEPOSIT - INVESTMENTS	(104,755.738)	(122,437.883)	(138,751.988)	(158,833.601)
G111	Investment Deposit Accounts	-	(1,000.000)	(1,000.000)	(3,500.000)
G11128	Punjab General Provident Investment Fund	-	(1,000.000)	(1,000.000)	(3,500.000)

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
G112	Others Deposits Account	(104,755.738)	(121,437.883)	(137,751.988)	(155,333.601)
	G11212 Deposits of Sugar Cane Development Cess Fund	(2,013.078)	(2,762.315)	(2,372.000)	(3,000.999)
	G11215 Revenue Deposits	(32,278.306)	(28,069.111)	(40,307.526)	(42,309.432)
	G11216 Civil and Criminal Courts Deposits	(1.068)	-	(1.200)	(1.500)
	G11217 Personal Deposits	(25,675.782)	(27,113.260)	(26,039.023)	(32,720.500)
	G11218 Forest Deposit	(468.591)	(343.525)	(489.307)	(503.560)
	G11220 Deposits in connection with Elections	-	-	-	-
	G11220 Deposit in connection with Elections	(0.210)	-	-	-
	G11226 Deposit/and in favour of the Chief Settlement Commissioner	(3.273)	(58.560)	(58.560)	(62.252)
	G11238 Security Deposit of Supply Cell	(395.740)	(285.172)	(415.123)	(428.047)
	G11240 Security Deposit of Cashier etc.	(0.023)	-	-	-
	G11252 Deposit Account under the Punjab Real Estate Agents and Motor Vehicles Dealers (Regulation of Business) Ordinance 1980	(0.432)	-	-	-
	G11264 Assignment Account (ADB)	(18,284.902)	(31,039.172)	(33,613.013)	(37,525.053)
	G11265 Assignment Account (Civil)	(20,755.526)	(25,190.999)	(27,349.095)	(31,018.120)
	G11275 Deposit Account for the Production of Balanced Feed	(648.309)	(643.307)	(657.019)	(669.363)
	G11276 Security Deposit of Private Companies	(455.859)	(456.714)	(463.567)	(471.111)
	G11277 Contribution Govt. Servant Housing Foundation.	(2,441.238)	(3,953.047)	(4,221.555)	(4,543.664)
	G11278 Deposit for Number Plats & Smart Registration Cards	(997.023)	(1,238.123)	(1,400.000)	(1,700.000)
	G11281 Deposit Account of Fees Realized by PA	(0.110)	-	-	-
	G11290 Securities Deposits from Contractors / Suppliers	(231.679)	(177.053)	(250.000)	(260.000)
	G11294 Deposit Account for Pb. Driving Licence Fee	(104.589)	(107.525)	(115.000)	(120.000)
G12	SPECIAL DEPOSIT FUND	(6,929.907)	(10,606.032)	(11,919.279)	(12,166.749)
G121	Relief Fund	(2.346)	-	-	-
	G12158 Punjab Crona Virus Fund	(2.346)	-	-	-
G124	Development Fund	(0.176)	-	-	-
	G12403 Depreciation Reserve Fund Government Presses	(0.094)	-	-	-
	G12421 Registrar Supreme Court Fund for Construction of Dams	(0.082)	-	-	-
G127	Others Funds	(6,927.385)	(6,606.032)	(7,919.279)	(8,666.749)
	G12713 Income Tax deduction from Salaries	(3,867.644)	(4,139.736)	(4,521.625)	(4,949.827)
	G12714 Income Tax deduction from Contractors/Suppliers	(2,140.409)	(1,925.445)	(2,441.321)	(2,733.809)

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
G12717	District Fund	(7.441)	-	(9.000)	(10.000)
G12718	Municipal Funds	(0.010)	-	-	-
G12720	Punjab Market Committee Fund	(101.920)	(59.012)	(107.000)	(115.000)
G12741	National Fund for Control of Drug Abuse	(0.012)	-	-	-
G12774	National Disaster Management Fund	(0.399)	-	-	-
G12777	Sales Tax deduction at Source under Sales Tax Special Procedure (Withholding) Rules, 2007	(798.036)	(481.839)	(825.333)	(840.113)
G12785	Fund for enhancing vegetable production in Punjab	(11.514)	-	(15.000)	(18.000)
G128	Pension Fund	-	(4,000.000)	(4,000.000)	(3,500.000)
G12801	Punjab Pension Fund	-	(4,000.000)	(4,000.000)	(3,500.000)
Total Deposits and Reserves		(928,721.208)	(961,108.162)	(1,032,999.586)	(1,112,252.254)
TOTAL LIABILITIES		(1,923,547.036)	(1,774,181.632)	(2,058,485.410)	(2,180,730.264)
TOTAL EQUITIES		-	-	-	-
Total Public Account Credit		(197,788.148)	(369,648.711)	(350,705.369)	(429,421.557)
TOTAL PROVINCIAL RECEIPTS		2,165,777.405	3,022,663.142	3,131,470.863	3,655,812.815
ACCOUNT NO.I (PCF)		1,946,929.333	2,602,323.798	2,619,120.723	3,104,832.815
ACCOUNT NO.II (PCF)		218,848.072	420,339.344	512,350.140	550,980.000
OPENING BALANCE		-	-	-	-
ACCOUNT NO.I		-	-	-	-
ACCOUNT NO.II		-	-	-	-
GRAND TOTAL		2,165,777.405	3,022,663.142	3,131,470.863	3,655,812.815

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
PUBLIC ACCOUNT OF THE PROVINCE (P)				
<u>DISBURSEMENT</u>				
CURRENT ASSETS				
F01 CASH AND BANK BALANCES	(1,611,175.844)	(1,536,677.593)	(1,852,852.221)	(1,910,411.013)
F011 Balance with SBP	(1,611,175.844)	(1,536,677.593)	(1,852,852.221)	(1,910,411.013)
F01101 Non Food Account	(1,437,395.694)	(1,520,677.593)	(1,653,005.048)	(1,704,874.833)
F01102 Food Account	(173,780.150)	(16,000.000)	(199,847.173)	(205,536.180)
F02 RECEIVABLES	456.277	467.079	495.115	518.753
F021 Loans and Advances	456.277	467.079	495.115	518.753
F02113 Account with Government Servants	24.377	29.587	33.244	35.462
F02119 OB Advances (Civil)	52.187	45.792	51.011	53.620
F02148 Forest Advances	379.713	391.700	410.860	429.671
TOTAL ASSETS	(1,610,719.567)	(1,536,210.514)	(1,852,357.106)	(1,909,892.260)
G LIABILITIES				
G01 Current Liabilities	994,819.505	957,833.430	1,119,533.169	1,183,067.578
G011 Cheque Clearing Account	1,009,605.677	941,296.320	1,100,342.348	1,160,396.191
G01101 Non Food Account	0.438	-	-	-
G01112 Ch. Pay. Cler. A/C (Food A/C) SBP	15,005.885	13,648.345	15,148.934	17,399.816
G01132 Ch. Pay. Cler. A/C (Non Food A/C) SBP	381,914.738	357,024.517	400,215.990	429,311.727
G01142 Cheque Payment Clearing Account (Food Account) NBP	1,313.010	1,719.792	1,987.123	2,125.767
G01147 Cheque Pay Clearance Account (Non Food Account) NBP	312,775.522	329,825.637	355,464.413	370,103.189
G01190 Outstanding Commitments	298,596.084	239,078.029	327,525.888	341,455.692
G012 Others	(14,786.172)	16,537.110	19,190.821	22,671.387
G01201 Outstanding Commitments	(14,786.172)	16,537.110	19,190.821	22,671.387
G05 Control Account	527,174.178	548,012.408	597,130.641	631,592.505
G051 Miscellaneous	527,174.178	548,012.408	597,130.641	631,592.505
G05102 Audusting Account	13.814	8.110	15.890	18.333
G05105 Wages Clearing Account	528,216.433	545,312.187	594,241.207	628,610.295
G05106 Inter Provincial Settlement Account	(0.001)	-	-	-
G05107 Adjusting Account between Federal and Provincial Governments	(51.770)	61.325	61.325	65.110
G05110 State Bank Suspense	(1,184.027)	1,721.019	1,893.120	1,979.171
G05111 District Accounts Suspense	171.315	909.767	909.767	909.767
G05112 Letter of Credit Suspense	1.524	-	1.753	1.905
G05131 Settlement Account between Federal & Punjab Governments	6.890	-	7.579	7.924
G05115 Adjusting Account between Provincial & District Governments	-	-	-	-

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
G06	Trust Account Fund	44,235.847	54,981.755	62,590.500	66,653.067
G061	Provident Fund	32,020.630	43,313.109	48,518.305	51,717.547
	G06103 General Provident Fund (Civil)	31,842.417	43,134.064	48,318.305	51,502.547
	G06106 General Provident Fund (Forest)	178.213	179.045	200.000	215.000
G062	Benevolent Fund	9,505.153	8,722.902	10,862.436	11,530.585
	G06201 Punjab Benevolent Fund	1,550.051	1,648.072	1,725.574	1,803.077
	G06202 Federal Government Employees Benevolent Fund	0.006	-	-	-
	G06214 Provincial Govt. Employees Benevolent Fund	6,139.285	5,119.260	7,000.000	7,500.000
	G06215 District Government Employees Benevolent Fund	(0.005)	-	-	-
	G06217 Government Employees Benevolent Fund working in T	2.860	-	-	-
	G06220 Punjab Benevolent Fund (Non-Gazetted)	1,812.921	1,955.570	2,136.862	2,227.508
	G06221 Benevolent Fund Sindh Police	0.035	-	-	-
G063	Welfare Fund	1,498.429	1,945.073	2,087.945	2,161.977
	G06309 Punjab Police Welfare Fund	1,428.725	1,863.998	2,006.870	2,078.306
	G06311 Lahore High Court Employees Welfare Fund	0.001	-	-	-
	G06315 Judicial Officer's Welfare Fund	69.703	81.075	81.075	83.671
G064	Insurance Fund	1,211.635	1,000.671	1,121.814	1,242.958
	G06408 Provincial Government Employees Group Insurance Fund	1,211.438	1,000.671	1,121.814	1,242.958
	G06409 Federal Government Employees Group Insurance Fund (Civil)	0.006	-	-	-
	G06411 District Government Employees Group Insurance Fund	0.005	-	-	-
	G06413 Group Insurance Fund for Government Employees	0.169	-	-	-
	G06414 Insurance Fund of Employees of Punjab Emergency Services	0.017	-	-	-
G10	TRUST ACCOUNTS-OTHERS	235,213.310	210,743.249	278,347.341	297,768.671
G101	Account of Other Departments	58,307.261	53,156.884	62,040.995	68,939.987
	G10109 Deposits of Industries Department	-	-	-	-
	G10109 Deposits of Industries Department	21.263	-	24.121	26.629
	G10111 Food Department Deposits	454.895	273.711	459.060	463.998
	G10113 Pak PWD Deposits	50,924.327	45,553.175	53,191.824	59,738.040
	G10123 Transfer between Forest Offices	0.094	-	-	-
	G10125 Transfer between PW Offices	0.068	-	-	-
	G10131 Forest Cheques	6,906.614	7,329.998	8,365.990	8,711.320

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
G103	Other Deposits & Reserves	541.527	565.121	592.197	608.443
	G10304 Zakat Collection Account	541.527	565.121	592.197	608.443
G104	Other Remittance	176,364.522	157,021.244	215,714.149	228,220.241
	G10402 Forest Remittances	1,229.434	1,450.629	1,635.044	1,757.987
	G10407 PWD Remittances	-	-	-	-
	G10408 Remittance into Treasuries	5,531.075	4,345.808	6,084.182	6,416.040
	G10409 Works Audit Suspense	28.835	15,825.176	15,825.170	17,281.668
	G10419 Exchange Account between Civil and Defence (including Navy)	0.218	-	-	-
	G10425 Cheques	167,254.060	133,476.252	189,616.763	199,979.466
	G10429 Internal Cheques (Public Works)	2,320.900	1,923.379	2,552.990	2,785.080
G11	SPECIAL DEPOSIT - INVESTMENTS	85,698.307	124,684.191	134,530.470	149,471.474
G111	Investment Deposit Accounts	-	1,000.000	1,000.000	3,500.000
	G11128 Punjab General Provident Investment Fund	-	1,000.000	1,000.000	3,500.000
G112	Others Deposits Account	85,698.307	123,684.191	133,530.470	145,971.474
	G11212 Deposits of Sugar Cane Dev. Cess Fund	2,398.333	1,985.281	2,518.249	2,638.166
	G11215 Revenue Deposits	14,723.950	22,970.000	24,442.395	25,178.592
	G11217 Personal Deposits	23,632.426	45,933.668	48,296.910	52,660.153
	G11218 Forest Deposits	481.573	405.192	505.651	529.730
	G11238 Security Deposit of Supply Cell	257.060	238.454	264.771	269.913
	G11264 Assignment account (ADB)	18,284.975	22,281.958	25,024.704	29,767.450
	G11265 Assignment Account (Civil)	20,755.526	23,941.268	26,016.820	28,092.373
	G11275 Deposits account Govt. Livestock Farms (Balanced Feed)	448.793	507.956	530.395	552.835
	G11276 Security Deposit of Private Companies	325.941	435.105	451.402	467.699
	G11277 Contribution GHSF	2,318.055	2,814.105	3,045.910	3,277.716
	G11278 Deposit for number plats & Smart Reg. Cards	1,824.054	1,970.955	2,153.360	2,244.563
	G11290 Securities Deposits from Contractor / Suppliers	180.298	113.024	189.312	198.327
	G11294 Deposit Account for Pb. Driving License Fee	67.323	87.225	90.591	93.957
G12	Special Deposit Fund	6,609.401	9,604.192	10,930.354	10,760.522
G12	Relief Funds	10.397	13.515	15.074	16.114
	G12158 Punjab Crona Virus Fund	10.397	13.515	15.074	16.114
G127	Other Funds	6,599.004	5,590.677	6,915.280	7,244.408
	G12713 Income Tax Deduction from Salaries	3,773.543	3,549.735	3,962.220	4,150.897
	G12714 Income Tax Deduction from Contractor / Suppliers	2,054.658	1,745.103	2,157.390	2,260.123

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account		Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
G12720	Punjab Market Committee Fund	71.231	39.000	78.354	81.915
G12773	Funds for Ayub Teaching Hospital, Abbottabad	-	-	-	-
G12774	National Disaster Management Fund	0.421	-	-	-
G12777	Adv. pmt of tax U/S 53 of the I.tax Ord.	683.156	256.839	717.316	751.473
G12785	Fund for enhancing Vegitatble Production	15.995	-	-	-
G128	Pension Fund	-	4,000.000	4,000.000	3,500.000
G12801	Punjab Pension Fund	-	4,000.000	4,000.000	3,500.000
TOTAL LIABILITY		1,893,750.548	1,905,859.225	2,203,062.475	2,339,313.817
H01 EQUITIES		2,087.271	-	-	-
H011	Equities	2,087.271	-	-	-
H01101	Residual Equity	2,087.271	-	-	-
TOTAL EQUITIES		2,087.271	-	-	-
Total Public Account Expenditure		285,118.252	369,648.711	350,705.369	429,421.557
NET PUBLIC ACCOUNT (P)		87,330.104	0.000	0.000	0.000
Total Provincial Disbursement		2,165,777.404	2,897,663.142	3,015,651.301	3,530,812.815
	Account No. I (PCF)	1,955,124.410	2,477,323.798	2,503,301.161	2,979,832.815
	Account No. II (PCF)	210,652.994	420,339.344	512,350.140	550,980.000
Opening Balance		-	-	-	-
	Account No. I	-	-	-	-
	Account No. II	-	-	-	-
GRAND TOTAL		2,165,777.404	2,897,663.142	3,015,651.301	3,530,812.815

ADP RESOURCES

	(Rs. in million)			
Head of Account	Accounts 2020-2021	Budget Estimates 2021-2022	Revised Estimates 2021-2022	Budget Estimates 2022-2023
REVENUE ACCOUNT				
General Revenue Receipts	1,665,304.992	2,088,304.404	2,182,196.010	2,521,288.298
Current Revenue Expenditure	1,257,456.560	1,427,900.273	1,423,667.256	1,711,928.564
Net Revenue Account	407,848.432	660,404.131	758,528.754	809,359.734
CAPITAL ACCOUNT (ACCOUNT NO.I)				
Current Capital Receipts	83,836.193	79,148.907	52,903.106	92,510.347
Current Capital Expenditure	85,967.914	119,774.814	81,061.310	153,482.694
Net Capital (Surplus / Deficit)	(2,131.721)	(40,625.907)	(28,158.204)	(60,972.347)
PUBLIC ACCOUNT				
Credit	(197,788.148)	(369,648.711)	(350,705.369)	(429,421.557)
Disbursement	285,118.252	369,648.711	350,705.369	429,421.557
Net Public Account	87,330.104	-	-	-
Foreign Assistance for Projects	-	65,221.776	33,316.238	61,612.613
TOTAL RESOURCES	-	685,000.000	763,686.788	810,000.000
ANNUAL DEVELOPMENT PROGRAMME	-	560,000.000	647,867.226	685,000.000
Estimated Provincial Surplus / Deficit	-	125,000.000	115,819.562	125,000.000