



GOVERNMENT OF THE PUNJAB

**ANNUAL BUDGET
STATEMENT**

**FOR
2023 - 2024**

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
2023-2024**

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PUNJAB FISCAL FRAMEWORK 2023-24

Head of Account	Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
REVENUE (A=B+C)	2,182,280.224	2,521,288.298	2,549,286.816	3,331,722.694
Federal Transfers (B)	1,840,642.564	2,032,716.077	2,109,286.588	2,724,316.230
Revenue Assignment	1,764,759.505	2,020,737.650	2,071,122.467	2,706,405.337
Straight Transfers	7,976.555	7,587.297	12,192.950	12,810.903
Development Grants (PSDP & Foreign)	61,042.174	4,391.130	20,648.140	3,487.020
Other Grants	6,864.330	-	5,323.031	1,612.970
Provincial Revenue (C)	341,637.660	488,572.221	440,000.228	607,406.464
Sales Tax on Services	165,461.053	184,000.000	193,300.000	235,000.000
Urban Immovable Property Tax	3,832.912	21,366.000	17,500.378	20,035.750
Agriculture Income Tax	2,113.264	2,850.000	2,450.000	2,850.000
Motor Vehicle Taxes	20,285.281	17,500.000	18,342.484	19,557.850
Stamp Duties	50,004.076	67,717.990	59,677.283	71,927.990
Other Tax Revenue	32,610.464	43,591.010	33,029.916	44,138.410
Non-Tax Revenue	67,330.610	151,547.221	115,700.167	213,896.464
EXPENSE (D)	1,379,957.230	1,711,928.564	1,692,333.243	2,074,123.170
Employees Related Expenses	353,040.108	436,151.048	423,775.311	514,046.139
Operating Expenses	132,709.174	134,824.291	168,774.347	172,090.352
Employees' Retirement Benefits	262,790.402	319,277.335	334,451.840	401,228.708
Grants, Subsidies and Write off of Loans	559,715.784	743,053.777	640,380.304	824,231.875
Transfers	13,921.982	16,367.510	16,507.504	18,242.666
Interest Payment	15,860.993	32,125.170	43,213.677	67,954.886
Physical Assets	10,161.364	6,107.140	18,241.858	20,219.254
Repairs and Maintenance	31,726.009	23,700.036	46,672.179	55,725.395
Others	31.413	322.257	316.223	383.895
NET OPERATING BALANCE (E=A-D)	802,322.994	809,359.734	856,953.573	1,257,599.524
INVESTMENT IN NON-FINANCIAL ASSETS (F)	583,693.765	685,000.000	624,582.818	655,000.000
Annual Development Program	550,811.013	614,808.839	564,850.917	541,796.102
Foreign Funded Projects	32,882.752	70,191.161	59,731.901	113,203.898
TOTAL EXPENDITURE (G) = (D+F)	1,963,650.995	2,396,928.564	2,316,916.061	2,729,123.170
PRIMARY BALANCE (H) = A - (G - Interest Expense)	234,490.221	156,484.904	275,584.432	670,554.410
BUDGET BALANCE (I) = (A-G)	218,629.229	124,359.734	232,370.755	602,599.524
NET CHANGE IN FINANCIAL WORTH (J)	25,459.815	(640.700)	210,657.345	477,598.713
Capital Inflows & Public Debt	(25,145.142)	(86,949.514)	(79,380.780)	(47,955.497)
Foreign Projects Assistance	(28,312.785)	(65,800.031)	(54,076.692)	(109,716.878)
Net Loans & Investments	26,279.588	80,531.559	34,559.791	261,833.093
Debt Repayment	52,638.154	71,577.286	309,555.026	373,437.995
FINANCING (K)	-	-	-	-
NET FOOD ACCOUNT (STATE TRADING) (L = M+N+O+P-Q-R-S-T)	(8,418.240)	-	-	-
Commercial Borrowing (M)	245,114.772	278,000.000	480,400.000	343,350.000
Receipts from Provincial Government (N)	18,105.171	-	225,000.000	253,000.000
Sale of Commodities and Management Receipts (O)	201,835.633	272,880.000	274,632.104	392,171.250
Miscellaneous Receipts (P)	420.791	100.000	1,000.000	100.000
Debt Servicing (Q)	40,592.953	80,776.877	87,044.000	142,739.375
Debt Repayment (R)	163,518.329	172,125.523	387,890.216	475,180.722
Management Expenses (S)	24,668.554	20,077.600	25,697.888	27,351.153
Purchase / Operations of Commodities (T)	245,114.772	278,000.000	480,400.000	343,350.000

ESTIMATES OF RECEIPTS

(Rs. in million)				
Head of Account	Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
(A) Total Provincial Consolidated Fund (Revenue + Capital)	2,482,411.046	3,226,391.258	3,667,574.190	4,480,665.832
Total General Revenue Receipts	2,182,280.224	2,521,288.298	2,549,286.816	3,331,722.322
Federal Divisible Pool	1,764,759.505	2,020,737.650	2,071,122.467	2,706,405.337
Provincial Tax Revenue	274,307.050	337,025.000	324,300.061	393,510.000
Provincial Non-Tax Revenue	143,213.669	163,525.648	153,864.288	231,806.985
(B) Total Current Capital Receipts A/c -I	55,016.050	154,122.960	137,030.107	160,322.260
Current Capital Receipts	55,016.050	92,510.347	105,456.232	52,629.650
Foreign Projects Assistance	-	61,612.613	31,573.875	107,692.610
(C) Total Current Receipts A/c -II	245,114.772	550,980.000	981,257.267	988,621.250
TOTAL CAPITAL RECEIPTS (B+C)	300,130.822	705,102.960	1,118,287.374	1,148,943.510

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
SUMMARY				
FEDERAL DIVISIBLE POOL	1,764,759.505	2,020,737.650	2,071,122.467	2,706,405.337
B TAX REVENUE	1,764,759.505	2,020,737.650	2,071,122.467	2,706,405.337
B01 DIRECT TAXES	647,219.490	743,386.142	813,137.556	1,213,574.176
B011 Tax on Income	647,104.898	743,232.186	812,956.773	1,213,304.461
B018 Capital Value Tax on Moveable Assets	114.592	153.956	180.783	269.715
B02 INDIRECT TAXES	1,117,540.015	1,277,351.508	1,257,984.911	1,492,831.161
B021 Land Custom	283,073.003	302,165.675	312,188.314	348,763.817
B023 Sales Tax on Import-Share of Net	744,897.656	855,954.906	815,694.063	990,904.365
B024 Federal Excise	89,255.187	118,802.667	129,713.474	152,704.339
B025 Federal Excise on Natural Gas	314.169	428.260	389.060	458.640

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
SUMMARY				
PROVINCIAL RECEIPTS	417,520.719	500,550.648	478,164.349	625,316.985
B TAX REVENUE	274,307.050	337,025.000	324,300.061	393,510.000
B01 DIRECT TAXES	29,698.518	50,812.010	44,773.595	49,437.410
B011 Tax on Income (Agriculture)	2,113.264	2,850.000	2,450.000	2,850.000
B013 Property Tax	4,468.582	22,465.500	18,353.681	21,175.250
B014 Land Revenue	21,999.157	24,062.510	22,593.816	24,062.510
B016 Tax on Profession, Trades and Callings	1,067.854	1,434.000	1,350.000	1,349.650
B017 Capital Value Tax on Immoveable Property	49.661	-	26.098	-
B02 INDIRECT TAXES	239,146.366	272,472.990	275,356.466	331,222.590
B023 Sales Tax (GST Provincial)	165,461.052	184,000.000	193,300.000	235,000.000
B026 Provincial Excise	2,337.786	2,250.000	2,686.699	3,526.750
B027 Stamps Duty	50,004.076	67,717.990	59,677.283	71,927.990
B028 Motor Vehicles	21,343.452	18,505.000	19,692.484	20,767.850
B03 OTHERS INDIRECT TAXES	5,462.166	13,740.000	4,170.000	12,850.000
B030 Others Indirect Taxes	5,462.166	13,740.000	4,170.000	12,850.000

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
DETAILS				
FEDERAL DIVISIBLE POOL	1,764,759.505	2,020,737.650	2,071,122.467	2,706,405.337
B TAX REVENUE	1,764,759.505	2,020,737.650	2,071,122.467	2,706,405.337
B01 DIRECT TAXES	647,219.490	743,386.142	813,137.556	1,213,574.176
B011 Tax on Income	647,104.898	743,232.186	812,956.773	1,213,304.461
B01108 Share of Net proceeds assigned to Provinces	647,104.898	743,232.186	812,956.773	1,213,304.461
B018 Capital Value Tax on Moveable Property	114.592	153.956	180.783	269.715
B01809 CVT Share assigned to Provinces	114.592	153.956	180.783	269.715
B02 INDIRECT TAXES	1,117,540.015	1,277,351.508	1,257,984.911	1,492,831.161
B021 Land Custom	283,073.003	302,165.675	312,188.314	348,763.817
B02170 Share of Net Proceeds Assigned to Provinces	283,073.003	302,165.675	312,188.314	348,763.817
B023 Sales Tax	744,897.656	855,954.906	815,694.063	990,904.365
B02303 Share of Net Proceeds Assigned to Provinces	744,897.656	855,954.906	815,694.063	990,904.365
B024 Federal Excise	89,255.187	118,802.667	129,713.474	152,704.339
B02408 Share of Net Proceeds Assigned to Provinces	89,255.187	118,802.667	129,713.474	152,704.339
B025 Federal Excise Duty on Natural Gas	314.169	428.260	389.060	458.640
B02503 Net Proceeds on Excise Duty on Natural Gas Assigned to Provinces	314.169	428.260	389.060	458.640

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
DETAILS				
PROVINCIAL RECEIPTS	417,520.719	500,550.648	478,164.349	625,316.985
B TAX REVENUE	274,307.050	337,025.000	324,300.061	393,510.000
B01 DIRECT TAXES	29,698.518	50,812.010	44,773.595	49,437.410
B011 Tax on Income	2,113.264	2,850.000	2,450.000	2,850.000
B01173 Tax on Agriculture Income	2,113.264	2,850.000	2,450.000	2,850.000
B013 Property Tax	4,468.582	22,465.500	18,353.681	21,175.250
Urban Immovable Property Tax - Net	4,468.582	22,465.500	18,353.681	21,175.250
B01301 Ordinary Collection	16,004.044	21,366.000	17,500.378	20,035.750
B01302 Share of Net Proceeds assigned to TMAs etc	(12,171.132)	-	-	-
B01303 Tax on Luxury Houses	110.316	100.000	150.000	150.000
B01304 Farm House Tax	0.073	-	-	-
B01311 Fees for Registering Documents	200.555	206.000	185.000	190.000
B01312 Copying Registered Documents	18.840	6.500	12.153	12.500
B01313 Punjab Tax on Property Other than Agriculture	146.281	630.000	350.500	630.000
B01320 Others	159.605	157.000	155.650	157.000
B014 Land Revenue	21,999.157	24,062.510	22,593.816	24,062.510
B01401 Ordinary Collection	0.010	-	-	-
B01402 Development cess	0.373	-	-	-
B01403 Malkana	0.075	2.500	2.600	2.500
B01406 Fines and Forfeitures	41.594	75.050	35.250	75.050
B01407 Rent of Agricultural Land for a Single Year	221.226	462.000	155.520	462.000
B01408 Rent from Shops/Other Sites, Nazul Buildings & Land	12.180	110.900	11.500	110.900
B01409 Others Not Elsewhere Classified	39.193	39.250	1.769	39.250
B01412 Recovery for Maintenance of Boundaries and Pillars	0.004	-	-	-
B01413 Fees for Consolidation of Holdings	0.150	0.500	0.001	0.500
B01414 Tirni Grazing Dues	0.210	0.350	0.189	0.350
B01415 Collection Fee on the Dues Recovered as Arrears of Land Revenue	0.083	1.500	0.171	1.500
B01416 Revenue Talbana	0.988	0.700	0.741	0.700

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
B01417 Mutation Fee	21,035.035	22,665.000	21,741.068	22,665.000
B01418 Copying and Inspection Fee of Patwaries Record	609.395	650.500	611.100	650.500
B01419 Copying Fee for the Preparation of Produce Statement	0.015	3.500	0.107	3.500
B01421 Recoveries of Overpayments	0.989	3.510	1.500	3.510
B01422 Collection of Payments for Service Renered	0.063	-	-	-
B01424 Local Rates on Lands Interests Assessable to Land Revenue-Others	29.540	40.250	25.500	40.250
B01425 Land Revenue-Others	8.034	7.000	6.800	7.000
B016 Tax on Profession, Trade and Callings-	1,067.854	1,434.000	1,350.000	1,349.650
B01601 Ordinary Collection	1,015.081	1,434.000	1,250.500	1,349.650
B01603 Deduction at Source	52.773	-	99.500	-
B017 Capital Value Tax on Immoveable Property	49.661	-	26.098	-
B01701 Urban	36.128	-	16.898	-
B01702 Rural	0.319	-	0.006	-
B01703 Capital Value Tax on Immoveable Assets - Urban (Res	3.322	-	1.412	-
B01704 Capital Value Tax on Immoveable Assets - Urban (Com	0.674	-	0.200	-
B01705 Capital Value Tax on Immoveable Assets - Urban (Oth	9.206	-	7.350	-
B01706 Capital Value Tax on Immoveable Assets - (Rural Residential)	-	-	0.200	-
B01708 Capital Value Tax on Immoveable Assets - Rural (Others)	-	-	0.032	-
B01770 Others	0.012	-	-	-
B02 INDIRECT TAXES	239,146.366	272,472.990	275,356.466	331,222.590
B023 Sales Tax	165,461.052	184,000.000	193,300.000	235,000.000
B02385 Sales Tax on Services (Punjab)	165,461.052	184,000.000	193,300.000	235,000.000
B026 Provincial Excise	2,337.786	2,250.000	2,686.699	3,526.750
B02601 Malt Liquors-Duty on Bear Manufactured in Pakistan	114.959	140.250	98.482	140.250
B02602 Duty on Foreign Liquors	530.222	628.200	825.125	1,347.200
B02603 Licence Fee for Generally Sale of Foreign Liquor	1,128.145	950.000	1,175.250	1,524.500
B02604 Duty on Manufacturing of Spirit	0.009	-	-	-
B02610 Other - Spirit and Fermented Products	0.211	-	-	-
B02611 Licence Fee for Commercial Spirits	1.515	1.350	1.417	1.350
B02612 Licence Fee for Denatured Spirits	11.609	9.350	9.500	9.500
B02613 Permit Fee for Denatured Spirits	37.035	35.250	35.381	35.900
B02620 Medicinal and Toilet Preparations containing Alcohol	0.001	-	-	-

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
B02621 Duty on Spirits use in Manufactured of Medicine	458.569	430.050	475.025	401.050
B02622 Receipts from Distilleries	3.516	5.000	10.200	10.500
B02623 Collection of Payments for Services Rendered	51.898	50.550	56.319	56.500
B02625 Fines, Confiscation and Miscellaneous	0.055	-	-	-
B02628 Others	0.042	-	-	-
B027 Stamp Duty	50,004.076	67,717.990	59,677.283	71,927.990
Non-Judicial	48,974.914	66,707.865	58,427.183	70,867.365
B02701 Sale of Stamps	40,517.826	56,218.000	48,373.641	60,418.000
B02702 Stamps Duties on Bill of Exchange, Cheques etc	6.395	16.500	8.640	16.500
B02703 Stamps Duties Levied under Supplementary Tax Ordinance, 1957	187.877	150.250	181.251	150.250
B02704 Other Non Judicial Sale and General Stamps	1,123.244	1,350.250	1,250.500	1,350.250
B02705 Duty Recovered under Rule 10 and 11 of Pakistan Stamp Rules, 1925	251.865	250.145	221.441	260.145
B02706 Duty on Documents Voluntarily Brought for Adjudication under Section 31 of Act. II 1899	0.001	-	-	-
B02707 Duty on other Immersing Documents	0.132	5.500	0.013	5.500
B02708 Fines and Penalties	43.124	3.500	54.976	3.500
B02709 Consular Fees	0.050	-	-	-
B02710 On transfer of Property Rights of Plots by Developed Authorities/ Housing Societies/ Co-operative Societies	0.078	-	-	-
B02711 On Declaration of Newspaper/Periodical/Printing Press	0.446	0.500	0.287	0.500
B02712 Sale of Property Transactions	0.012	-	-	-
B02713 Duty Levied on Unstamped or Insufficient Stamped Documents under Section 35, 40 & 48 of Act 1899	1,528.618	1,450.250	1,350.250	1,450.250
B02719 Stamp Duty on Receipt issued by Couriers	0.003	-	-	-
B02720 Stamp Duty on Transfer of Right	4,539.694	6,512.730	6,235.934	6,462.230
B02730 Others	775.549	750.240	750.250	750.240
Judicial	1,029.162	1,010.125	1,250.100	1,060.625
B02733 Record Room Receipts	0.015	-	-	-
B02734 Court Fees Realized in Stamps	1,028.749	1,010.125	1,250.100	1,010.125
B02735 Fines and Penalties	0.342	-	-	-
B02770 Others	0.056	-	-	50.500

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
B028 Motor Vehicles:	21,343.452	18,505.000	19,692.484	20,767.850
B02801 Fee for Registrations	12,131.895	9,850.100	10,356.209	11,353.000
B02802 Fee for Miscellaneous Receipts	955.507	1,075.300	1,735.250	1,950.250
B02803 Receipts under Provincial M.V. Act	7,195.240	6,570.100	6,250.125	6,250.100
B02805 Tax on Luxury Vehicles Levied under Finance Act 1997	2.580	4.500	0.900	4.500
B02807 Tax on Vehicles other than Motor	0.059	-	-	-
B02811 Motor Vehicles Fitness Certificate	127.783	65.000	95.250	49.950
B02812 Motor Vehicles Route Permit	930.388	940.000	1,254.750	1,160.000
B02813 Recoveries of Overpayments of Transport	-	-	-	0.050
B03 INDIRECT TAXES	5,462.166	13,740.000	4,170.000	12,850.000
B030 Other Indirect Taxes	5,462.166	13,740.000	4,170.000	12,850.000
Entertainment Tax	1.018	-	-	-
B03001 Duty Recovered by Sale of Stamps	0.015	-	-	-
B03002 Duty Recovered Otherwise than by Sale of Stamps	0.867	-	-	-
B03004 Tax on Cinemas	0.136	-	-	-
Cess All Types	9.329	-	-	-
B03025 Development Cess on Sugar Cane	9.304	-	-	-
B03029 Cess on Educational Institutions	0.025	-	-	-
Energy	191.216	7,520.000	250.000	7,600.000
B03031 Fee Payable under Electricity Rules	38.879	44.050	44.220	44.050
B03032 Fee Payable under Cinematograph Act and Rules	0.130	0.200	0.125	0.200
B03033 Fee Payable for the Grant of Certificate of Competency to Supervisor and Licenses to Electrical Contractors	0.644	0.950	0.755	0.950
B03034 Electricity Duty	137.111	7,461.000	188.900	7,536.300
B03035 Miscellaneous Receipts and Fees	14.452	13.800	16.000	18.500
Others, all types	5,260.603	6,220.000	3,920.000	5,250.000
B03053 Fees for Registration of Real Estates Agencies	1.392	-	-	-
B03054 Fines and Penalties	0.003	-	-	-
B03055 Cotton Fees	188.154	220.000	220.000	250.000
B03056 Tax on Hotels Levied under Finance Act	0.078	-	-	-
B03066 Tax on Advertisement on Electronic Media	0.820	-	-	-
B03086 Punjab Infrastructure Development Cess	5,070.156	6,000.000	3,700.000	5,000.000
TOTAL TAX REVENUE	2,039,066.555	2,357,762.650	2,395,422.528	3,099,915.337
FEDERAL DIVISIBLE POOL	1,764,759.505	2,020,737.650	2,071,122.467	2,706,405.337
PROVINCIAL TAX REVENUE	274,307.050	337,025.000	324,300.061	393,510.000

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
SUMMARY					
C	NON-TAX REVENUE	143,213.669	163,525.648	153,864.288	231,806.985
C01	INCOME FROM PROPERTY AND ENTERPRISE	3,353.590	37,125.357	15,332.465	71,821.079
	C010 Profits	2,280.000	35,000.000	12,900.000	65,500.000
	C011 State Trading Schemes	(0.094)	-	-	-
	C013 Interest on Loans & Advance to District Govts. / TMAs	35.723	25.800	25.800	19.325
	C015 Interest on Loans & Advance to Non-Financial Institutions	532.952	594.921	902.084	609.988
	C016 Interest on Loans & Advances to Govt. Servants	0.652	0.636	0.266	0.266
	C018 Interest on Loans - Others	4.042	4.000	4.000	4.000
	C019 Dividends	500.315	1,500.000	1,500.315	5,687.500
C02	RECEIPT FROM CIVIL ADMINISTRATION AND OTHER FUNCTIONS	19,469.898	44,106.650	32,636.750	47,483.580
	C021 General Admin. Receipts- Organizations of State	307.729	750.100	300.250	899.100
	C022 General Admin. Receipts- Fiscal Administration	1,616.129	1,456.500	1,954.300	1,965.175
	C023 General Admin. Receipts - Economic Regulation	224.346	228.000	241.000	245.500
	C025 Defence Services Receipts	0.015	-	-	-
	C026 Law and Order Receipt	6,631.220	7,040.050	7,438.250	10,991.055
	C027 Community Services Receipt	4,269.739	4,340.500	3,340.444	4,655.395
	C028 Social Services	5,649.029	29,636.000	18,729.950	27,970.750
	C029 Social Services Miscellaneous	771.691	655.500	632.556	756.605
C03	Miscellaneous Receipts	120,390.181	82,293.641	105,895.073	112,502.326
	C031 Economic Services Receipts-Food & Agriculture	1,706.430	1,250.000	2,600.000	2,510.000
	C032 Economic Services Receipts-Fisheries & Animal	2,217.208	1,919.380	1,944.002	2,434.000
	C033 Economic Services Receipts Forest	1,111.722	1,011.000	1,006.000	1,393.000
	C034 Economic Services Receipts, Cooperation, Irrigation and Embankment - Drainage Works	3,868.580	8,439.736	6,504.200	10,004.200
	C035 Economic Services Receipts-Others	150.226	325.650	4,620.150	1,363.000
	C036 Other Grants from Federal Govt. Non-Dev.	67,906.504	4,391.130	25,971.171	5,099.990
	C037 Extraordinary Receipt	4,638.132	25,500.116	16,500.000	30,500.005
	C038 Others	30,814.824	31,869.332	34,556.600	46,387.228
	C039 Development Surcharges & Royalties (Fed-Transfers)	7,976.555	7,587.297	12,192.950	12,810.903

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
DETAIL					
C	NON-TAX REVENUE - DETAIL	143,213.669	163,525.648	153,864.288	231,806.985
C01	INCOME FROM PROPERTY AND ENTERPRISE	3,353.590	37,125.357	15,332.465	71,821.079
C010	Profit	2,280.000	35,000.000	12,900.000	65,500.000
	C01006 Electricity	2,280.000	35,000.000	12,900.000	40,000.000
	C01070 Others	-	-	-	25,500.000
C011	State Trading Schemes	(0.094)	-	-	-
	C01105 Wheat Receipts - Others	(0.094)	-	-	-
C013	Interest on Loans to District Govts / TMAs	35.723	25.800	25.800	19.325
	C01307 Municipal Councils Committees / Corporation / District	35.723	25.800	25.800	19.325
C015	Interest on Loans to Non-Financial Institutions	532.952	594.921	902.084	609.988
	Interest Domestic Loans				
	C01529 Others	532.952	594.921	902.084	609.988
C016	Interest on Loans and Advances to Government Servants	0.652	0.636	0.266	0.266
	C01601 House Building Advance	0.558	0.542	0.105	0.105
	C01602 Motor Car Advance	0.087	0.086	0.090	0.090
	C01603 Motor Cycle or Scooter Advance	0.007	0.008	0.071	0.071
C018	Interest on Loans - Others	4.042	4.000	4.000	4.000
	C01802 Interest on Arrears of Revenue	4.042	4.000	4.000	4.000
C019	Dividends	500.315	1,500.000	1,500.315	5,687.500
	C01901 Dividends from Government Investments (Financial Institutions)	-	-	-	1,000.000
	C01902 Dividends from Government Investments (Non-Financial Institutions)	500.315	1,500.000	1,500.315	4,687.500
C02	RECEIPT FROM CIVIL ADMINISTRATION AND OTHER FUNCTIONS	19,469.898	44,106.650	32,636.750	47,483.580
C021	General Administration Receipts- Organs of State	307.729	750.100	300.250	899.100
	C02101 Examination Fee Realised by PPSC	304.645	750.100	300.250	899.100
	C02102 Organs of State - Receipt realized by Selection Divisional Boards for Recruitment in Secretariat Department	0.001	-	-	-
	C02103 Recoveries of Overpayments	3.065	-	-	-
	C02104 Collection of Payments for	0.018	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
C022	General Administration Receipts- Fiscal Administration	1,616.129	1,456.500	1,954.300	1,965.175
	C02204 Recoveries of Overpayments	8.160	10.500	4.800	15.000
	C02205 Collection of Payment for Services rendered	0.001	-	-	-
	C02206 Audit Other	0.004	-	-	-
	C02241 Contribution of Pensions & Gratuities	220.100	205.000	205.000	210.175
	C02243 Others	53.876	65.500	100.500	100.000
	C02245 Fiscal Administration-Receipt in Aid	278.339	375.500	335.000	340.000
	C02248 Recoveries of Overpayments of Pension	1,055.649	800.000	1,309.000	1,300.000
C023	General Administration Receipts-Economic Regulations	224.346	228.000	241.000	245.500
	C02304 Receipts under the Companies Ordinance 1984	2.251	7.100	1.500	1.500
	C02306 Receipts under the Weights & Measures and Trade Employees Act	220.695	220.400	230.000	235.000
	C02310 Collection of Stamp Vendors Licence Fee	1.400	0.500	9.500	9.000
C025	Defence Services Receipts	0.015	-	-	-
	C02501 Fighting Forces	0.015	-	-	-
C026	Law and Order Receipts:	6,631.220	7,040.050	7,438.250	10,991.055
	Justice	772.942	756.000	1,150.000	1,300.005
	C02601 Sale proceeds of unclaimed and Escheated Property	57.424	63.750	90.500	150.500
	C02602 Court Fees Realized in Cash	4.768	5.500	7.500	7.500
	C02603 Court Fees Realized in Cash	19.254	21.100	0.500	0.500
	C02604 General Fees, Fines & Forfeitures	572.630	543.900	894.311	929.305
	C02605 Leadership and Mukhtarship Examination Fees	0.002	-	-	-
	C02606 Receipts of the Supreme Court	0.008	-	-	-
	C02607 Receipt of the Official Assignee	0.062	-	-	-
	C02608 Receipt of the Official Receiver	0.089	-	-	-
	C02609 Receipt of the official Record Room	0.029	-	-	-
	C02610 Recoveries of Overpayments	48.406	48.500	45.500	50.500
	C02612 Collection of the Payments for Service Rendered	12.890	13.250	15.500	15.500
	C02613 Others	57.380	60.000	96.189	146.200
	Police Departments Receipts	5,662.839	6,092.000	6,095.500	8,165.200
	C02631 Police supplied to Railway	0.106	100.000	50.250	30.500
	C02632 Police supplied to Federal Govt	61.625	65.550	75.160	55.250

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
C02633 Police supplied to Municipalities Cantonments	0.002	-	-	-
C02634 Police supplied to Public Dept. Private Companies and Persons	428.510	371.773	410.150	410.150
C02635 Receipts Realized under the Arms Act	72.711	60.000	95.500	115.200
C02636 Fees, Fines and Forfeitures	63.665	80.196	240.250	230.500
C02637 Motor Driving Licence Fees	499.053	689.870	864.010	1,909.250
C02638 Police Traffic Fines	3,508.436	3,620.374	3,626.775	4,495.000
C0263A E-Challan	131.572	400.000	50.205	225.550
C02640 Recoveries of Overpayments	372.025	346.537	425.150	540.000
C02641 Collection of Payments for Services Rendered	7.304	7.500	2.500	3.800
C02642 Others	516.792	350.200	255.550	150.000
C02646 Cash Receipt under Arms Act	0.964	-	-	-
C02647 Fees, Fines and Forfeitures	0.042	-	-	-
C02648 Provincial Border Forces Recoveries of Overpayment	0.021	-	-	-
C02650 Others	0.011	-	-	-
Jails	131.564	135.000	128.050	201.650
C02656 Sale proceeds of Articles manufactured in Jail	39.617	50.000	30.000	60.000
C02657 Value of supplies made by Factory Department to Maintenance Deptt in Jail	14.493	18.500	15.150	19.000
C02658 Income from Hired Convicts	0.114	-	-	-
C02659 Recoveries of Overpayment	44.168	40.500	45.250	67.000
C02660 Collection of Payments for Service Rendered	0.259	-	0.150	0.150
C02661 Others	32.913	26.000	37.500	55.500
Civil Defence	63.875	57.050	64.700	74.200
C02668 Fines Realization	25.730	23.100	25.250	32.500
C02669 Others	1.617	1.950	3.950	4.500
C02691 Forensic Laboratory Fee	36.528	32.000	35.500	37.200
Receipts of Interior/ Home Department	-	-	-	1,250.000
C02696 E-Challan Punjab Highway Patrol	-	-	-	1,250.000
C027 Community Services Receipts:	4,269.739	4,340.500	3,340.444	4,655.395
Works - Buildings	1,046.298	980.650	1,212.000	1,282.600
C02701 Building Rent	576.145	590.200	850.500	890.000

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
C02703	Recoveries of Expenditure	0.769	1.300	1.500	1.500
C02704	Recoveries of Over Payment	16.361	18.250	16.500	20.250
C02705	Collection of Payments for Services Rendered	20.252	20.800	18.000	20.800
C02706	Others	432.771	350.100	325.500	350.050
	Works - Communications	2,840.574	2,910.350	1,988.000	2,922.400
C02711	Buildings Rent	1.089	-	-	-
C02712	Tolls on Roads and Bridges	1,893.085	2,093.050	1,436.850	2,105.000
C02713	Recoveries of Expenditure	0.398	-	-	-
C02714	Recoveries of Over Payment	35.807	41.200	20.000	36.450
C02715	Collection of Payments for Services Rendered	14.107	15.200	15.200	15.200
C02716	Other	888.732	750.250	500.500	750.250
C02717	Fee for use of Right of Way for Laying Cables / Pipelines of all Provincial Roads	7.356	10.650	15.450	15.500
	Public Health	382.598	449.500	140.444	450.395
C02721	Sale proceeds of Sera and Vaccines	5.778	-	-	-
C02724	Recoveries of Overpayments	8.913	24.500	25.500	25.500
C02725	Collection of Payments for Services Rendered	0.435	-	6.500	6.500
C02726	Others	364.480	419.500	104.744	412.895
C02727	Income from Bagh-e-Jinnah	2.992	5.500	3.700	5.500
	Scientific Research and Survey	0.269	-	-	-
C02734	Others	0.112	-	-	-
C02743	Others-Citizen Community Board	0.157	-	-	-
C028	Social Services	5,649.029	29,636.000	18,729.950	27,970.750
	Education	3,693.194	2,164.000	2,143.850	2,320.750
C02801	Fees Government University Art Colleges	445.987	671.602	601.490	801.603
C02802	Fees Govt University, Professional Art Colleges	15.355	49.053	15.165	15.028
C02803	Fees Government Secondary (including Intermediate Classes), School	51.193	65.250	65.250	65.250
C02804	Fees Government Primary School	0.991	-	-	-
C02806	Recoveries from Local Bodies for Primary Education	0.001	-	-	-
C02807	Fees and Other Receipts Govt. Special Schools	35.208	12.500	11.700	18.250
C02808	Receipts of Technical & Commercial Institutes	0.034	2.500	32.150	2.500
C02811	General Cess Fund	0.047	-	-	-
C02812	Education General Hostel Fees	1.503	0.895	0.895	0.895

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
C02813	Education General-Admission Fees	77.800	115.500	115.500	115.524
C02814	Education General-Recoveries of Overpayments	2,727.143	950.200	921.575	925.200
C02815	Collection of Payments for Services Rendered	0.758	1.000	1.000	1.000
C02818	Education-Others	337.481	295.500	379.125	375.500
C02819	Receipts from Boys Secondary Schools	0.113	-	-	-
C02820	Receipts from Girls Secondary Schools	0.236	-	-	-
C02824	Receipts from Libraries	(0.656)	-	-	-
	Health	1,955.835	27,472.000	16,586.100	25,650.000
C02851	Health-Medical Colleges	2.123	5.000	85.500	85.600
C02852	Health-Dental Colleges	1.858	2.150	2.800	2.800
C02853	Health Schools	4.047	10.050	4.500	4.500
C02854	Health-Medical Schools	0.127	0.500	0.500	0.500
C02855	Health Sale of Outdoor Tickets	122.157	135.900	155.250	155.250
C02856	Health-Recoveries of Diet Charges	7.597	8.950	7.700	7.700
C02857	Health Room Rent	2.581	3.800	1.675	3.800
C02858	Health-Government Share of Fees Realized by Doctor from Patient	568.499	741.900	615.000	1,625.000
C02859	Health-Mental Hospital Receipts	5.197	6.500	2.525	7.500
C02861	Health contributions from Local Bodies on account of Salaries of District Medical Officers	0.015	-	-	-
C02864	Health-Contribution by Federal Government	0.024	-	-	-
C02865	Health Other Contributions	5.132	-	-	-
C02866	Health Recoveries of Overpayment	486.706	535.500	675.250	698.000
C02867	Health-Collection of Payments for Services Rendered	4.135	4.500	10.300	10.000
C02868	Health fee for Chemical Examination	23.620	30.600	28.500	28.300
C02869	Health fees for Medical Examination	23.333	20.500	27.250	30.050
C02870	Health Fee realized on A/C of Registration of Private Clinic, Laboratories & X-Rays Clinic	12.219	12.500	7.250	7.500
C02871	Health other Receipts	519.683	25,785.000	1,040.650	1,060.000
C02872	Fees Realised on Account of Birth and Death Certificates	4.089	3.150	3.350	5.500
C02873	Fees realised on account of Anti-Rabic Treatment	3.128	-	6.500	7.500
C02875	Health - Other Receipts	104.549	110.500	125.500	110.500
C02876	Fines Collected by Environment Protect	55.016	55.000	86.100	150.000
C02877	Fees Realized on Account of	-	-	13,700.000	21,650.000

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
C029	Social Services Miscellaneous	771.691	655.500	632.556	756.605
	Labour				
	Manpower Management	0.463	-	-	-
C02906	Registration and other Fees from Pakistanis working Abroad	0.463	-	-	-
	Housing & Physical Planning	769.533	650.000	631.256	755.105
C02931	Sale of Plots	574.732	480.000	470.200	530.000
C02933	Income from Satellite Town Schemes	132.460	110.000	110.500	160.500
C02934	Recoveries of Overpayment	0.354	-	-	-
C02950	Others	61.987	60.000	50.556	64.605
	Social Security and Social Welfare Measures	1.695	5.500	1.300	1.500
C02951	Receipts under the Wild Birds & Wild Animals Protection Act	0.167	-	-	-
C02955	Penalties under Punjab Consumer Protection Act, 2005	1.384	5.500	1.300	1.500
C02970	Others	0.144	-	-	-
C03	MISCELLANEOUS RECEIPTS	120,390.181	82,293.641	105,895.073	112,502.326
C031	Economic Services Receipts-Food & Agriculture	1,706.430	1,250.000	2,600.000	2,510.000
	Food	2.847	-	-	-
C03102	Recoveries of overpayments	2.847	-	-	-
	Agriculture	1,703.583	1,250.000	2,600.000	2,510.000
C03116	Agriculture Receipts	0.518	-	-	-
C03117	Receipts from Experimental Farms	92.397	95.000	98.250	115.000
C03118	Receipts from Agriculture / Seed Farms	279.684	255.000	335.125	265.000
C03119	Receipts from District Farms	0.065	-	-	-
C03120	Receipts from Agriculture / Engineering / Machinery Maintenance Farms	133.061	200.000	158.250	210.000
C03121	Receipts from Boring Operation	24.759	36.000	23.857	28.250
C03122	Receipts from Research Operation	223.464	200.250	280.000	230.000
C03123	Receipts from Plant Protection Operations	202.029	150.000	265.250	267.000
C03124	Receipts from Soil Conservation & Operation	21.677	18.000	19.010	22.000
C03126	Operation Fees other than Cotton Fee under Cotton Control Ordinance	6.684	7.250	7.613	7.250
C03129	Receipts from Karkhana Alat-e-Zarae	0.548	-	-	-
C03130	Agricultural Receipts from Government Gardens	0.024	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
C03131 Agriculture Receipts form Station Gardens	0.193	-	-	-
C03132 Agriculture - Receipts of Arrears for Ex-Commission Agents on account of Sale of Cotton Seeds and Fertilizer	0.449	-	-	-
C03133 Receipts from Farm Managements Project	19.297	10.000	64.733	138.500
C03134 Recoveries of Overpayments	40.168	35.000	49.500	40.000
C03135 Collection of payments for Service Rendered	12.332	12.500	4.912	10.500
C03136 Agriculture - Others	642.334	225.500	1,290.000	1,171.000
C03138 Registration Fee - Seed Industry	0.383	-	-	-
C03139 Enlisting fee-seed industry	0.002	-	-	-
C03142 Receipts from Plant Breeders' Rights	0.020	-	-	-
C03199 Others	3.495	5.500	3.500	5.500
C032 Economic Services Receipts-Fisheries & Animal	2,217.208	1,919.380	1,944.002	2,434.000
Husbandry & Fisheries	507.838	466.300	294.000	508.000
C03201 Ordinary Receipts	497.992	454.800	284.000	490.500
C03202 Grants made by the Agriculture Research Council	0.015	-	-	-
C03203 Recoveries of Overpayments	1.112	2.000	1.500	2.000
C03204 Collection of Payments for Services rendered	0.001	-	-	-
C03205 Others	8.718	9.500	8.500	15.500
Animal Husbandry	1,709.370	1,453.080	1,650.002	1,926.000
C03221 Veterinary College and School Fees	0.005	-	-	-
C03223 Receipts from Livestock Farms	402.265	465.400	550.675	600.000
C03224 Receipts from Broiler Farms	191.618	175.200	165.659	195.200
C03225 Receipts from Research Institute	91.848	95.430	145.250	100.000
C03226 Receipts from transferred Agri. Farms	51.621	50.300	62.125	60.234
C03227 Insemination Fees	134.018	135.150	134.660	185.111
C03228 Receipts from Biological Section	667.506	390.500	430.594	503.050
C03229 Recovery of Overpayments	21.053	20.500	15.266	24.400
C03230 Collection of Payments for Services rendered	(0.026)	-	-	-
C03231 Others	146.319	115.100	125.605	125.605
C03232 Receipts on account of Sale of Semen	3.143	5.500	20.168	132.400
C033 Economic Services Receipts Forest	1,111.722	1,011.000	1,006.000	1,393.000
Forest	1,111.722	1,011.000	1,006.000	1,393.000
C03301 Timber and Other Produce Removed from the Forest by Govt. Agencies	179.411	193.400	176.440	400.500
C03302 Timber and Other Produce Removed from the Forest by Government Agencies - Firewood & Charcoal	3.025	15.234	3.500	16.500

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
C03305 Timber and Other Produce Removed the Forest by Government - Brush wood, Chips and Stumps	22.203	25.634	26.000	30.250
C03307 Timber & Other Produce Removed from the Forest by Consumer or Purchaser - Transfer	414.224	295.366	308.500	410.250
C03308 Timber and other Produce removed from the Forest by Consumer or Purchasers-Firewood and Charcoal	0.019	-	-	-
C03309 Timber & Other Produce Removed from the Forest by Consumer or Purchaser - Brush wood, Chips and Stumps	2.267	-	-	-
C03310 Timber & Other Produce Removed from the Forest by Consumer or Purchaser - Gazing and Fodder Grass	6.367	15.908	9.000	20.000
C03311 Timber & Other Produce Removed from the Forest by Consumer or Purchaser - Honey, Herbs & Medicinal Plants	7.010	15.666	10.160	16.500
C03312 Timber & Other Produce Removed from the Forest by Consumer or Purchaser - for Plants, Stumps, Seeds Mazri, Mazri, Palm, Grass other than fodder etc	2.767	-	-	-
C03314 Drift. Waif Wood & Confiscated forest Produce	14.496	-	9.250	10.500
C03315 Revenue from Forests not Managed by Govt.	4.342	-	-	-
C03316 Revenue from Forests not managed by Govt. Duty on transp	2.044	-	-	-
C03321 Fines & Forfeitures (Except Fines by Court)	1.902	-	-	-
C03322 Compensation under Forest Act including Fines by Courts	128.961	65.292	105.500	125.000
C03323 Lease Rent from Temporary Cultivation	2.016	30.500	25.000	30.500
C03324 Hire Charges of Bulldozers and Other Machinery	4.912	-	-	-
C03325 Recovery of Water Rates	0.175	-	-	-
C03326 Rent of buildings, Shops, Lands and Water Mills	23.777	-	28.250	30.000
C03327 Receipts under Wild Birds and Wild Animals Protection	196.433	250.000	170.000	180.000
C03328 Recoveries of Overpayment	4.007	-	15.500	15.500
C03329 Collection of Payments for Services Rendered	0.695	-	-	-
C03330 Receipts on account of Tree Cess	6.656	6.500	8.900	7.500
C03370 Other Receipts	84.013	97.500	110.000	100.000
C034 Economic Services Receipts, Cooperation, Irrigation and Embankment - Drainage Works	3,868.580	8,439.736	6,504.200	10,004.200
Cooperation	1.386	1.736	3.155	3.155
C03401 Audit Fee	0.170	0.030	0.030	0.030
C03403 Recovery from other Provincial Govts on account of training in Cooperative Training Institutions	0.009	0.010	-	0.010
C03404 Recovery of Overpayments	1.135	1.624	3.053	3.043
C03406 Others	0.072	0.072	0.072	0.072

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
IRRIGATION	3,867.194	8,438.000	6,501.045	10,001.045
Irrigation Works	3,826.350	8,355.000	6,450.000	9,917.750
C03431 Direct Receipts on account of Water Rate	2,948.257	7,000.000	5,575.000	8,445.000
C03432 Direct Receipts on account of sale of water	61.460	550.000	150.000	250.000
C03433 Recoveries of Expenditure	0.936	-	-	-
C03434 Irrigation Works-Others	202.925	225.000	225.000	225.000
C03435 Toll on Barrages	612.772	580.000	500.000	997.750
Embankments and Drainage	40.844	83.000	51.045	83.295
C03465 Works - Others	40.097	80.000	50.000	82.250
C03479 Fine & Forfeiture (Except Fines by Courts)	0.034	-	-	-
C03481 Other Miscellaneous Revenue	0.538	-	-	-
C03483 Fines U/S 61 & 61A of Cooperative Societies Act, 1925	0.175	3.000	1.045	1.045
C035 Economic Services Receipts-Others	150.226	325.650	4,620.150	1,363.000
Fuel and Power	0.002	-	-	-
C03501 Fees for Petroleum Products	0.002	-	-	-
Industrial and Mineral Resources	18.852	17.800	5.500	5.500
C03506 Industrial Safety - Explosives Department	16.776	17.800	5.500	5.500
C03508 Others - Industrial and Mineral Resources	2.076	-	-	-
Printing	103.249	160.100	138.282	107.112
C03511 Sale of Gazette	1.069	-	-	-
C03512 Sale of other Govt. Publications	1.371	10.000	2.774	3.325
C03516 Sale of Service Books	0.095	-	-	-
C03517 Sale of Forms and Registers to Union Councils	1.230	-	-	-
C03518 Sale of Other Forms	13.606	27.600	20.000	21.787
C03520 Printing Charges for work done for Provincial Govt. Departments	85.618	115.000	115.325	80.000
C03521 Recoveries of Overpayments	0.158	-	-	-
C03523 Others	0.102	7.500	0.183	2.000
Stationery	0.141	-	-	-
C03526 Stationery Receipts	0.007	-	-	-
C03530 Other Stationery Receipts	0.134	-	-	-
Investment Promotion and Supplies	0.027	-	-	-
C03531 Fees on account of Purchase of Stores	0.027	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
Industries	27.955	147.750	4,476.368	1,250.388
C03541 Industries Receipts	0.412	-	4,416.239	1,189.885
C03544 Fees for Inspection of Boilers	21.695	36.000	35.334	36.000
C03545 Fees under Partnership Act,1932	4.452	110.750	21.789	21.500
C03546 Recoveries of Overpayments	0.364	1.000	3.006	3.003
C03550 Technical Education & Vocational Training Authority (TEVTA)	1.026	-	-	-
C03553 Others	0.006	-	-	-
C036 Grants	67,906.504	4,391.130	25,971.171	5,099.990
Grants	67,906.504	4,391.130	25,971.171	5,099.990
C03601 Foreign Grants - Development Grants	3,407.869	4,391.130	5,655.209	3,487.020
C03602 Foreign Grants - Non-Development Grants from Foreign Governments	-	-	2,475.684	1,612.970
C03603 Others Grants from Federal Govt. (Dev)	57,634.305	-	14,992.931	-
C03604 Other Grants from Federal Govt. Non-Dev. Fed. Govt.	6,862.200	-	2,847.347	-
C03634 Foreign Aided Project	2.130	-	-	-
C037 Extraordinary Receipts	4,638.132	25,500.116	16,500.000	30,500.005
Extraordinary Receipts	4,613.090	24,006.360	15,286.302	28,799.254
C03701 Sale of Land	2,852.025	2,169.920	2,005.400	5,250.005
C03702 Sale of Land - Sale of Town Sites in Colonies	752.369	11,565.100	10,995.030	12,503.500
C03703 Sale of Land-Sale of Under Developed Agri. Land	661.094	1,681.140	626.680	3,655.200
C03704 Sale of Land - Sale of under-developed Agriculture Land by Auction or Private Treaty in Colonies	21.370	30.200	11.470	30.200
C03705 Sale of Land-Property Rights to Tenants in Colonies	75.311	6,250.000	238.085	4,750.349
C03706 Sale of Other Government Assets	38.269	60.000	9.404	60.000
C03707 Other Receipts - Fees, Fines and Forfeitures	210.073	2,250.000	1,400.233	2,550.000
C03708 Sale of State owned Assets	0.024	-	-	-
C03709 Sale of Land by PPB or RPC	2.555	-	-	-
Sale of Agricultural Machinery	0.019	-	-	-
C03720 Others	0.019	-	-	-
Others - Receipts	25.023	1,493.756	1,213.698	1,700.751
C03721 Sale Proceed and Rent of Agri. Land	0.001	0.001	0.007	0.001
C03722 Interest on deferred payments of Land sold in colonies	0.819	4.715	2.072	5.500
C03725 Others - Receipts	23.725	1,489.040	1,211.619	1,695.250
C03727 Recovery of Monetized Value of Vehicle	0.477	-	-	-
C03742 Receipt of Enercon	0.001	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
C038	Others	30,814.824	31,869.332	34,556.600	46,387.228
	C03801 Unclaimed Deposits	4,722.677	-	-	-
	C03802 Sale of Stores and Materials	6.664	18.500	46.500	18.500
	C03803 Sale of Land & Houses, etc.	3.333	-	-	-
	C03805 Rent, Rates & Taxes	97.484	225.100	128.200	225.100
	C03806 Citizenship, Nationalization, Passport and Copyright Fees	0.064	-	-	-
	C03808 Receipts under the Mines & Oil-fields & Mineral Development (Federal Control) Act, 1948	11,538.142	12,000.000	14,215.000	19,850.000
	C03810 Departmental Receipts from Fertilizers	0.001	-	-	-
	C03813 Other Receipts - Fees realized under the Import & Export Act 1950	0.002	-	-	-
	C03814 Other Receipts - Sale proceeds of Export Guides	0.236	-	-	-
	C03816 Other Receipts - Sale of Publicity Material and rent of Documentaries and Films	0.047	-	-	-
	C03818 Fees for Registration of Societies under the Registration Act	2.496	16.200	13.850	16.000
	C03819 Sale Proceeds of Refugee Adhesive Stamps	0.001	-	-	-
	C03820 Sale Proceeds of Highway Safety Codes	0.285	-	-	-
	C03821 Receipts of Tourist Department	82.018	85.150	135.000	150.000
	C03824 Recoveries of Overpayment	2,230.755	1,750.250	1,775.200	2,800.250
	C03825 Collection of Payments for Service Rendered	4.900	5.500	5.000	5.500
	C03828 Leather Export Cess	0.045	-	-	-
	C03829 Fees, Fines & Forfeiture	695.500	150.000	750.250	850.000
	C03831 Fees, and Subscription by Petitions Writer and Traders in Katchery Compounds	5.568	12.500	3.000	3.500
	C03832 Licence fee for Storage or Sale of Petroleum	0.186	-	-	-
	C03833 Fees under the Poisons Act	0.047	-	-	-
	C03834 Fees under the West Pakistan Ordinance 1960.	0.777	-	-	-
	C03835 Arms Licence Fees	744.236	1,102.450	1,579.250	2,105.450
	C03837 Fees for all Allotment of Land and Gardens to Refugees	0.001	-	-	-
	C03839 Settlement Fees	0.070	-	-	-
	C03840 Fees for transfer & issue of Duplicate	0.256	-	-	-
	C03841 Fee Fines not Specified Elsewhere	93.378	80.500	75.200	80.500
	C03845 Ferry Receipts under the Ferries Act of 1978	0.003	-	-	-
	C03846 Receipts from the deposit account of the Chief Settlement Commissioner	14.674	9.500	60.000	25.000
	C03849 Contractor Penalty	0.049	-	-	-
	C03850 Miscellaneous recoveries made by NAB from defaulters	28.157	-	85.000	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
C03855 Initial Environmental Examination and Environmental	48.593	35.100	70.250	75.000
C03859 Collection of Registration / Work Perm	0.171	-	-	-
C03865 Surcharges	0.041	-	-	-
C03866 Fee for Issuance of Licences to Private Security C	0.420	-	-	-
C03867 Fee for renewal of licences of Private Security Co	3.250	2.500	3.500	3.500
C03870 Others	10,195.206	16,120.782	15,342.000	19,858.928
C03871 Hajj Arrangement - Recoveries of Electric	0.007	-	-	-
C03872 Other Receipts - Recoveries of Claims Under the Ehtasab Act 1997	1.707	-	-	-
C03875 5% Collection Charges on Federal Tax	0.150	-	-	-
C03878 Fee for Grant / Renewal of Licences for Registration / Fines of Internet Cafes	3.653	-	-	-
C03879 Recoveries made by Anti Corruption Establishment	88.010	15.000	65.200	75.000
C03880 TMA Other Non-tax Revenues	0.239	-	-	-
C03886 Fee for Issuance of Fee & Registration	0.080	-	-	-
C03887 Fines on Hoarding & High Price Sale	20.892	-	13.500	15.000
C03888 Biosafety Review and License Fee	0.198	-	-	-
C03892 Betterment Fee	0.045	-	-	-
C03894 Fines of Lahore Ring Road Authorities	59.361	110.000	75.500	80.000
C03899 Fees, Fines and Foreiture - Transport Department	120.749	130.300	115.200	150.000
C039 Development Surcharge & Royalties(Fed-Transfers)	7,976.555	7,587.297	12,192.950	12,810.903
C03903 Net Proceeds from Development Surcharge on Petroleum assigned to Provinces	-	-	-	-
C03904 Surcharge-on Natural Gas Share of Net Proceeds assigned to Provinces	825.936	303.624	515.495	549.565
C03907 Net Proceed of Royalty on Crude Oil assigned to Provinces	5,604.831	5,570.741	9,487.037	9,961.396
C03908 Net Proceed of Royalty on Natural Gas assigned to Provinces	1,545.778	1,712.932	2,190.418	2,299.942
C03909 Mineral Royalties	-	-	-	-
C03915 Windfall levy against Crude Oil/ Condensate & Natural Gas	0.010	-	-	-
TOTAL GENERAL REVENUE RECEIPTS	2,182,280.224	2,521,288.298	2,549,286.816	3,331,722.322

ESTIMATES OF CAPITAL RECEIPTS

(Rs. in million)				
Head of Account	Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
E CAPITAL RECEIPTS	300,130.822	705,102.960	1,118,287.374	1,148,943.510
Account No.I	55,016.050	92,510.347	105,456.232	52,629.650
Account No.II	245,114.772	550,980.000	981,257.267	988,621.250
E02 RECOVERIES OF LOANS AND ADVANCES	1,558.123	1,373.415	3,572.635	2,649.885
E021 From Provinces	0.487	-	-	-
E02102 Punjab	0.487	-	-	-
E022 From District Govts. TMAS / Local Bodies	16.355	15.774	15.774	14.734
E02202 TMAs	16.355	15.774	15.774	14.734
E024 From Non-Financial Institutions	1,556.188	1,339.304	3,486.547	2,564.837
E02420 Others	1,556.188	1,339.304	3,486.547	2,564.837
E025 From Govt Servants	(14.911)	18.327	70.310	70.310
E02501 House Building Advance	15.202	11.985	63.010	63.010
E02502 Motor Car Advance	5.030	5.051	5.925	5.925
E02503 Motor Cycle Advance	(35.140)	1.291	1.375	1.375
E02505 Repayment of Cost of Vehicle	(0.003)	-	-	-
E026 From Private Sector	0.004	0.010	0.004	0.004
E02602 To Cultivators	0.004	0.010	0.004	0.004
E03 DEBT	53,457.927	91,136.932	101,883.597	49,979.765
E031 PERMANENT DEBT - DOMESTIC (Account-I)	-	45,000.434	-	0.434
E03101 Permanent Debt - Direct	-	0.434	-	0.434
E03120 Others	-	45,000.000	-	-
E033 PERMANENT DEBT - FOREIGN	53,457.927	46,136.498	101,883.597	49,979.331
E03301 Permanent Debt (Foreign) - Direct	9,076.275	4,187.418	22,502.817	2,024.268
E03302 Foreign Debt-received from Federal Government	44,381.652	41,949.080	79,380.780	47,955.063
PUBLIC DEBT [Loans from Commercial Banks (A/c-II)]	245,114.772	550,980.000	981,257.267	988,621.250

ESTIMATES OF CAPITAL RECEIPTS

(Rs. in million)				
Head of Account	Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
E01 Recoveries of Investment	-	272,980.000	500,857.267	645,271.250
E012 State Trading Schemes Receipts	-	272,980.000	500,857.267	645,271.250
E01202 Provincial	-	272,880.000	274,632.104	392,171.250
E01203 Others	-	100.000	226,000.000	253,100.000
E01275 Other State Trading Schemes Receipts	-	-	225.163	-
E03 DEBT	245,114.772	278,000.000	480,400.000	343,350.000
E032 FLOATING DEBT	245,114.772	278,000.000	480,400.000	343,350.000
E03202 Cash Credit Accommodation (A/C-II)	245,114.772	278,000.000	480,400.000	343,350.000
CAPITAL RECEIPTS	-	61,612.613	31,573.875	107,692.610
E03 DEBT	-	61,612.613	31,573.875	107,692.610
E033 Foreign Debt (Permanent)	-	61,612.613	31,573.875	107,692.610
E03302 Foreign Debt (Permanent) received from the Federal Govt.	-	61,612.613	31,573.875	107,692.610
TOTAL PROVENCAL CONSOLIDATED FUND	2,482,411.046	3,226,391.258	3,667,574.190	4,480,665.832
Account No.I	2,237,296.274	2,675,411.258	2,686,316.923	3,492,044.582
Account No.II	245,114.772	550,980.000	981,257.267	988,621.250

ESTIMATES OF EXPENDITURE

Head of Account	(Rs. in million)			
	Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
TOTAL PROVINCIAL CONSOLIDATED FUND	2,297,659.872	3,101,391.258	3,645,860.780	4,355,665.832
1 CURRENT REVENUE EXPENDITURE	1,379,957.230	1,711,928.564	1,692,333.243	2,074,123.170
<i>i) Current Expenditure</i>	1,050,064.045	1,275,907.775	1,266,772.172	1,533,478.276
<i>ii) Service Delivery Expenditure</i>	329,893.185	436,020.789	425,561.071	540,644.894
2 CURRENT CAPITAL EXPENDITURE	334,008.877	704,462.694	1,328,944.719	1,626,542.660
i) CURRENT CAPITAL EXPENDITURE A/C-I	80,475.865	153,482.694	347,687.452	637,921.410
ii) CURRENT CAPITAL EXPENDITURE A/C-II	253,533.012	550,980.000	981,257.267	988,621.250
3 DEVELOPMENT EXPENDITURE (GROSS)	583,693.765	685,000.000	624,582.818	655,000.002
i) DEVELOPMENT REVENUE EXPENDITURE	375,870.911	366,430.644	337,527.031	356,203.912
ii) DEVELOPMENT CAPITAL EXPENDITURE	207,822.854	318,569.356	287,055.787	298,796.090

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account	Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
SUMMARY				
01 GENERAL PUBLIC SERVICES	757,025.772	1,039,053.994	956,301.494	1,207,384.318
011 Executive & Legislative Organs, Financial and Fiscal Affairs	293,203.332	385,841.362	400,890.905	531,125.399
014 Transfers	456,101.862	542,970.872	536,648.836	641,670.281
015 General Services	7,708.236	110,239.725	18,759.679	34,586.560
019 General Public Services not Elsewhere Defined	12.342	2.035	2.074	2.078
03 PUBLIC ORDER AND SAFETY AFFAIRS	206,286.104	208,675.313	233,182.035	241,178.880
031 Law Courts	32,329.358	35,699.865	39,189.664	45,389.927
032 Police	143,872.716	150,917.920	166,841.187	165,716.593
033 Fire Protection	842.640	894.734	926.946	1,038.203
034 Prison Administration and Operation	12,179.745	14,070.121	16,332.106	18,483.152
036 Administration of Public Order	17,061.645	7,092.673	9,892.132	10,551.005
04 ECONOMIC AFFAIRS	151,786.899	151,356.598	159,700.274	219,904.727
041 General Economic, Commercial & Labour Affairs	2,570.037	3,719.125	3,176.935	4,387.713
042 Agri. Food, Irrigation, Forestry & Fishing	96,203.522	99,503.960	89,236.020	136,540.858
043 Fuel and Energy	162.082	207.762	231.090	271.752
044 Mining and Manufacturing	12,154.286	11,730.854	14,082.500	13,774.363
045 Construction and Transport	40,591.647	36,024.051	52,668.945	64,641.544
047 Other Industries	105.325	170.846	304.784	288.497
05 ENVIRONMENT PROTECTION	508.576	632.055	780.838	1,550.719
053 Pollution Abatement	508.576	632.055	780.838	1,550.719
06 HOUSING AND COMMUNITY AMENITIES	25,299.410	9,445.419	22,139.281	24,099.060
061 House Development	926.615	1,114.796	1,290.512	4,127.342
062 Community Development	12,871.135	1,850.914	8,443.376	2,641.915
063 Water Supply	11,501.660	6,479.709	12,405.393	17,329.803
07 HEALTH	155,393.343	188,913.603	191,939.158	227,915.948
073 Hospital Services	117,742.824	148,754.918	146,397.507	173,216.168
074 Public Health Services	17,081.383	15,686.715	17,794.196	26,319.801
076 Health Administration	20,569.136	24,471.970	27,747.455	28,379.979
08 RECREATIONAL, CULTURE AND RELIGION	3,983.645	5,340.464	5,359.406	6,549.526
081 Recreational and Sporting Services	1,304.693	1,387.167	1,906.788	2,034.569
082 Cultural Services	1,080.155	1,227.033	1,391.527	1,480.175
083 Broadcasting and Publishing	1,106.592	1,350.582	1,290.369	1,723.903
084 Religious Affairs	334.330	1,135.890	552.730	1,010.512
086 Admn. Info/. Recreation & Culture	157.875	239.792	217.992	300.367

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account	Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
09 EDUCATION AFFAIRS AND SERVICES	72,282.788	88,574.072	87,985.839	120,298.232
091 Pre. Primary Education Affairs & Service	2,066.322	2,485.999	2,502.963	2,989.356
092 Secondary Education Affairs and Services	28,504.301	33,058.609	33,267.079	43,690.169
093 Tertiary Education Affairs and Services	37,085.693	47,730.319	47,590.180	71,995.475
094 Education Services Nondefinable by level	304.763	324.627	410.494	500.096
095 Subsidiary Services to Education	618.647	704.361	672.778	933.232
097 Education Affairs, Services Not Elsewhere Defined	3,703.062	4,270.157	3,542.345	189.904
10 SOCIAL PROTECTION	7,390.693	19,937.046	34,944.918	25,241.760
107 Administration	4,880.985	16,822.220	31,698.920	21,197.845
108 Others	2,509.708	3,114.826	3,245.998	4,043.915
TOTAL CURRENT REVENUE EXPENDITURE (GROSS)	1,379,957.230	1,711,928.564	1,692,333.243	2,074,123.170
Current Expenditure	1,050,064.045	1,275,907.775	1,266,772.172	1,533,478.276
Service Delivery Expenditure	329,893.185	436,020.789	425,561.071	540,644.894
LESS Subsidies	45,625.022	42,639.665	26,631.540	61,821.668
TOTAL CURRENT REVENUE EXPENDITURE (NET)	1,334,332.208	1,669,288.899	1,665,701.703	2,012,301.502

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
01	General Public Services	757,025.772	1,039,053.994	956,301.494	1,207,384.318
011	Executive & Legislative Organs, Financial and Fiscal Affairs	293,203.332	385,841.362	400,890.905	531,125.399
0111	Executive and Legislative Organs	14,309.830	18,199.362	20,743.423	24,933.091
011101	Parliamentary / Legislative Affairs	3,121.416	4,318.693	4,706.457	5,723.098
	General Administration	PC21010	1,447.325	2,096.043	2,191.817
LQ4053	Provincial Assembly	990.474	1,465.037	964.278	1,753.860
	Current Expenditure	636.265	627.868	411.030	765.158
	Service Delivery Expenditure	354.209	837.169	553.248	988.702
LQ4062	Law and Parliamentary Affairs Department	291.766	286.743	995.764	433.984
	Current Expenditure	198.418	214.311	244.990	297.978
	Service Delivery Expenditure	93.348	72.432	750.774	136.006
LQ4502	Human Rights & Minorities Affairs Department	165.085	261.136	231.775	299.646
	Current Expenditure	115.260	140.709	149.889	164.041
	Service Delivery Expenditure	49.825	120.427	81.886	135.605
SP4013	Law & Parliamentary Affairs Department South Punjab	-	83.127	-	61.195
	Current Expenditure	-	23.772	-	60.522
	Service Delivery Expenditure	-	59.355	-	0.673
	General Administration (Charged)	PC24010	1,674.091	2,222.650	2,514.640
LQ4054	Provincial Assembly (Charged)	5.080	9.640	5.375	11.561
	Current Expenditure	3.800	4.040	3.325	4.660
	Service Delivery Expenditure	1.280	5.600	2.050	6.901
LQ4055	Provincial Assembly Department (Charged)	1,669.011	2,213.010	2,509.265	3,162.852
	Current Expenditure	1,402.980	1,877.278	2,169.158	2,710.030
	Service Delivery Expenditure	266.031	335.732	340.107	452.822
011103	Provincial Executive	1,655.596	1,718.033	2,175.620	2,116.306
	General Administration (Charged)	PC24010	477.703	588.908	689.536
LQ4056	Governor's House (Charged)	2.346	15.848	2.842	15.848
	Current Expenditure	0.886	2.057	1.056	2.057
	Service Delivery Expenditure	1.460	13.791	1.786	13.791

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account			Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4057	Governor's Secretariat	(Charged)	219.379	266.397	355.097	373.389
	Current Expenditure		194.960	230.503	261.448	331.714
	Service Delivery Expenditure		24.419	35.894	93.649	41.675
LQ4376	Staff and Household	(Charged)	255.978	306.663	331.597	361.316
	Current Expenditure		205.929	241.087	269.806	290.999
	Service Delivery Expenditure		50.049	65.576	61.791	70.317
	General Administration	PC21010	1,177.893	1,129.125	1,486.084	1,365.753
LQ4058	CM's Office (including expenditure on Hospitality / Security of incoming Foreign Delegations)		908.171	805.989	1,387.556	1,030.177
	Current Expenditure		738.941	635.989	1,138.349	828.110
	Service Delivery Expenditure		169.230	170.000	249.207	202.067
LQ4059	Ministers		269.722	323.136	98.528	335.576
	Current Expenditure		158.804	222.320	33.070	210.160
	Service Delivery Expenditure		110.918	100.816	65.458	125.416
011104	Administrative Inspection		647.358	1,208.939	1,280.854	1,775.350
	General Administration	PC21010	647.358	1,208.939	1,280.854	1,775.350
LQ4060	Chief Minister Inspection Team		130.177	130.707	198.408	159.662
	Current Expenditure		111.292	108.922	144.467	122.707
	Service Delivery Expenditure		18.885	21.785	53.941	36.955
LQ4061	Provincial Ombudsman		476.023	955.327	960.062	1,446.819
	Current Expenditure		284.533	752.255	607.669	1,195.718
	Service Delivery Expenditure		191.490	203.072	352.393	251.101
LQ5037	Provincial Ombudsperson		41.158	122.905	122.384	168.869
	Current Expenditure		22.062	79.265	43.879	100.422
	Service Delivery Expenditure		19.096	43.640	78.505	68.447
011105	District Administration		6,309.273	7,829.088	8,472.496	10,919.449
	General Administration	PC21010	6,309.273	7,829.088	8,472.496	10,919.449
LQ4466	Deputy Commissioner Officer(s)		1,042.740	1,276.267	1,426.044	1,443.054
	Current Expenditure		378.054	511.835	499.331	589.219
	Service Delivery Expenditure		664.686	764.432	926.713	853.835

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4583	District Administration	1,815.700	2,280.584	2,647.720	3,435.276
	Current Expenditure	1,518.484	1,979.432	1,887.379	2,998.711
	Service Delivery Expenditure	297.216	301.152	760.341	436.565
LQ4584	Sub Divisional Administration	2,212.088	2,873.603	2,821.801	4,010.422
	Current Expenditure	1,923.874	2,607.722	2,318.853	3,432.229
	Service Delivery Expenditure	288.214	265.881	502.948	578.193
LQ4586	Additional Collector	1,238.745	1,398.634	1,576.931	2,030.697
	Current Expenditure	1,078.869	1,229.781	1,332.320	1,651.719
	Service Delivery Expenditure	159.876	168.853	244.611	378.978
011106	Tehsil Administration	486.460	517.674	823.703	638.303
	General Administration	486.460	517.674	823.703	638.303
	PC21010	486.460	517.674	823.703	638.303
LQ4467	Assistant Commissioner Office(s)	486.460	517.674	823.703	638.303
	Current Expenditure	256.076	272.996	388.341	341.026
	Service Delivery Expenditure	230.384	244.678	435.362	297.277
011108	Local Authority Administration & Regulation	550.931	787.822	1,115.443	1,093.470
	General Administration	550.931	787.822	1,115.443	1,093.470
	PC21010	550.931	787.822	1,115.443	1,093.470
LQ4065	Local Government and Community Development Department	448.227	495.818	904.613	830.381
	Current Expenditure	250.715	359.033	321.110	592.580
	Service Delivery Expenditure	197.512	136.785	583.503	237.801
SP4012	LG&CD Department South Punjab	102.704	292.004	210.830	263.089
	Current Expenditure	49.636	157.579	88.879	134.534
	Service Delivery Expenditure	53.068	134.425	121.951	128.555
011110	General Commission and Enquires	780.425	887.341	1,004.587	1,298.352
	General Administration	780.425	887.341	1,004.587	1,298.352
	PC21010	780.425	887.341	1,004.587	1,298.352
LQ4092	Public Service Commission	752.235	850.442	975.475	1,251.910
	Current Expenditure	425.491	596.462	585.098	821.074
	Service Delivery Expenditure	326.744	253.980	390.377	430.836

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4673	Official Language Committee S&GAD	28.190	36.899	29.112	46.442
	Current Expenditure	22.062	30.492	22.885	43.812
	Service Delivery Expenditure	6.128	6.407	6.227	2.630
011111	Divisional Administration	758.371	931.772	1,164.263	1,368.763
	General Administration	PC21010	758.371	931.772	1,164.263
LQ4465	Commissioner Office(s)	251.229	273.170	371.435	324.401
	Current Expenditure	136.612	132.475	194.130	170.938
	Service Delivery Expenditure	114.617	140.695	177.305	153.463
LQ4508	Divisional Administration	449.701	579.730	731.582	936.071
	Current Expenditure	296.512	440.304	368.253	642.666
	Service Delivery Expenditure	153.189	139.426	363.329	293.405
LQ4519	Circuit House	57.441	78.872	61.246	108.291
	Current Expenditure	32.707	42.202	34.044	57.090
	Service Delivery Expenditure	24.734	36.670	27.202	51.201
0112	Financial and Fiscal Affairs	263,032.509	335,516.830	336,933.805	438,237.422
011204	Administration of Financial Affairs	1,156.047	13,838.795	1,640.341	31,271.141
	General Administration	PC21010	1,156.047	13,838.795	1,640.341
LQ4066	Finance Department	1,069.111	13,600.522	1,506.911	31,059.992
	Current Expenditure	766.864	1,193.580	1,000.000	3,609.776
	Service Delivery Expenditure	302.247	12,406.942	506.911	27,450.216
LQ5293	Provincial Finance Commission	12.228	32.988	15.699	34.593
	Current Expenditure	10.047	29.168	14.543	31.510
	Service Delivery Expenditure	2.181	3.820	1.156	3.083
SP4005	Finance Department South Punjab	74.708	205.285	117.731	176.556
	Current Expenditure	42.482	128.550	52.399	127.827
	Service Delivery Expenditure	32.226	76.735	65.332	48.729
011205	Tax Management (Customs, Income Tax, Excise etc.)	5,015.920	7,689.671	7,731.364	12,423.339
	Provincial Excise	PC21003	1,273.683	1,067.897	1,545.537
LQ4005	Direction	1,221.515	1,003.446	1,479.428	1,648.889
	Current Expenditure	785.357	755.894	924.307	1,082.953
	Service Delivery Expenditure	436.158	247.552	555.121	565.936

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4006	Cost of Manufacturing Opium Tablets	-	0.081	-	0.081
	Current Expenditure	-	-	-	-
	Service Delivery Expenditure	-	0.081	-	0.081
LQ4007	Excise Bureau	52.168	64.370	66.109	80.549
	Current Expenditure	34.592	39.643	35.064	54.478
	Service Delivery Expenditure	17.576	24.727	31.045	26.071
	Stamps	PC21004	556.069	507.826	372.925
LQ4008	Superintendence	33.164	92.240	72.409	112.873
	Current Expenditure	29.769	87.225	66.564	107.193
	Service Delivery Expenditure	3.395	5.015	5.845	5.680
LQ4009	Cost of Stamps Supplied from Central Stamps Store	467.006	350.000	260.000	227.500
	Service Delivery Expenditure	467.006	350.000	260.000	227.500
LQ4010	Charges for the Sale of Stamps	55.899	65.586	40.516	70.216
	Service Delivery Expenditure	55.899	65.586	40.516	70.216
	Registration	PC21006	85.954	121.061	101.460
LQ4016	Superintendence	5.675	8.710	7.502	10.897
	Current Expenditure	5.445	7.245	6.480	9.309
	Service Delivery Expenditure	0.230	1.465	1.022	1.588
LQ4574	District Charges	80.279	112.351	93.958	118.924
	Current Expenditure	70.813	98.969	85.662	104.979
	Service Delivery Expenditure	9.466	13.382	8.296	13.945
	Charges on A/c of Motor Vehicles Act	PC21007	587.245	805.387	737.455
LQ4017	Registration and Token Tax	392.491	469.641	471.725	587.891
	Current Expenditure	312.692	384.627	373.080	487.762
	Service Delivery Expenditure	79.799	85.014	98.645	100.129
LQ4018	Route Permits of Vehicles	194.754	335.746	265.730	383.770
	Current Expenditure	151.739	239.685	193.582	286.391
	Service Delivery Expenditure	43.015	96.061	72.148	97.379

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024	
Other Taxes and Duties		PC21008	989.809	1,143.339	1,180.938	1,390.717
LQ4022	Urban Immovable Property Tax	703.607	801.209	799.542	1,005.223	
	Current Expenditure	603.241	712.459	652.631	906.409	
	Service Delivery Expenditure	100.366	88.750	146.911	98.814	
LQ5320	Charges Under Electricity Act	286.202	342.130	381.396	385.494	
	Current Expenditure	221.885	280.229	302.583	320.844	
	Service Delivery Expenditure	64.317	61.901	78.813	64.650	
General Administration		PC21010	1,523.160	4,044.161	3,793.049	7,791.032
LQ4067	Excise and Taxation Department	143.846	148.659	286.278	216.685	
	Current Expenditure	95.495	126.346	131.737	156.264	
	Service Delivery Expenditure	48.351	22.313	154.541	60.421	
LQ4099	Board of Revenue	698.929	676.920	2,154.607	3,849.092	
	Current Expenditure	561.419	601.841	758.627	1,240.528	
	Service Delivery Expenditure	137.510	75.079	1,395.980	2,608.564	
LQ4768	Member Colonies	3.764	5.524	19.661	16.545	
	Service Delivery Expenditure	3.764	5.524	19.661	16.545	
LQ4784	Punjab Revenue Authority	573.317	3,000.000	1,170.712	3,500.000	
	Service Delivery Expenditure	573.317	3,000.000	1,170.712	3,500.000	
LQ5471	Appellate Tribunal of PRA	51.893	82.245	69.331	96.656	
	Current Expenditure	26.398	52.265	38.881	63.222	
	Service Delivery Expenditure	25.495	29.980	30.450	33.434	
SP4004	Board of Revenue (South Punjab)	51.411	130.813	92.460	112.054	
	Current Expenditure	16.079	52.820	22.710	54.893	
	Service Delivery Expenditure	35.332	77.993	69.750	57.161	
011206	Accounting Services	1,090.466	1,292.579	1,359.298	1,600.191	
General Administration		PC21010	1,090.466	1,292.579	1,359.298	1,600.191
LQ4100	Inspectorate of Treasuries	40.093	71.449	98.032	98.097	
	Current Expenditure	30.368	48.976	48.497	76.380	
	Service Delivery Expenditure	9.725	22.473	49.535	21.717	

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4101	Treasuries/District Accounts Offices	1,050.373	1,221.130	1,261.266	1,502.094
	Current Expenditure	896.570	1,065.283	1,077.859	1,306.477
	Service Delivery Expenditure	153.803	155.847	183.407	195.617
011207	Auditing Services	448.935	672.857	549.794	827.976
	General Administration	PC21010	448.935	672.857	549.794
LQ4102	Local Fund Audit Department	448.935	672.857	549.794	827.976
	Current Expenditure	381.451	516.581	455.351	685.995
	Service Delivery Expenditure	67.484	156.276	94.443	141.981
011210	Pension Civil	255,299.305	312,000.000	325,630.080	392,090.700
	Pension	PC21028	255,299.305	312,000.000	325,630.080
LQ4278	Pension	255,299.305	312,000.000	325,630.080	392,090.700
	Current Expenditure	255,299.305	312,000.000	325,630.080	392,090.700
011250	Others	21.836	22.928	22.928	24.075
	Miscellaneous	PC21031	21.836	22.928	22.928
LQ4285	Government Contribution to Group Insurance	21.836	22.928	22.928	24.075
	Service Delivery Expenditure	21.836	22.928	22.928	24.075
0114	Foreign Debt Management	15,189.256	16,688.259	30,058.330	40,270.136
011402	Interest on Foreign Debt Payable to Federal Government (Charged)	15,189.256	16,688.259	30,058.330	40,270.136
	Interest on Debt & other Obligations	PC24044	15,189.256	16,688.259	30,058.330
LQ4409	IDA Credit (Charged)	15,189.256	16,688.259	30,058.330	40,270.136
	Service Delivery Expenditure	15,189.256	16,688.259	30,058.330	40,270.136
0115	Domestic Debt Management	671.737	15,436.911	13,155.347	27,684.750
011502	Investment and Domestic Debt	671.737	15,436.911	13,155.347	27,684.750
	Interest on Debt & other Obligations	PC24044	671.737	15,436.911	13,155.347
LQ4400	Interest on Domestic Loans Taken for Development Schemes from Federal Government (A) (Charged)	210.804	113.030	113.030	59.519
	Current Expenditure	-	-	-	-
	Service Delivery Expenditure	210.804	113.030	113.030	59.519

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4401	Interest on Domestic Loans Taken for Scrap Tubewells from Federal Government (B) (Charged)	355.217	286.363	286.363	211.362
	Service Delivery Expenditure	355.217	286.363	286.363	211.362
LQ4402	Permanent Debt (Market Loans) (Charged)	-	0.500	-	0.500
	Service Delivery Expenditure	-	0.500	-	0.500
LQ4403	Floating Debt (Charged)	-	1,000.000	-	1,000.000
	Current Expenditure	-	1,000.000	-	1,000.000
LQ4404	Un-Funded Debt (Charged)	105.715	9,910.015	12,755.953	21,913.366
	Service Delivery Expenditure	105.715	9,910.015	12,755.953	21,913.366
LQ4405	Other Obligations (Charged)	0.001	0.003	0.001	0.003
	Service Delivery Expenditure	0.001	0.003	0.001	0.003
LQ4477	Payment of interest to Financial Institutions (Charged)	-	4,127.000	-	4,500.000
	Service Delivery Expenditure	-	4,127.000	-	4,500.000
014	Transfers	456,101.862	542,970.872	536,648.836	641,670.281
0141	Transfers (Inter-Governmental)	456,101.862	542,970.872	536,648.836	641,670.281
014106	Cantonment Board	1,190.007	1,500.000	1,222.327	2,500.000
	Miscellaneous	PC21031	1,190.007	1,500.000	1,222.327
			1,500.000	1,222.327	2,500.000
LQ4454	Grant-in-Aid to Cantonment Board	1,190.007	1,500.000	1,222.327	2,500.000
	Current Expenditure	1,190.007	1,500.000	1,222.327	2,500.000
014108	District Health Authorities	94,837.143	110,777.202	111,981.089	125,150.000
	Miscellaneous	PC21031	94,837.143	110,777.202	111,981.089
			110,777.202	111,981.089	125,150.000
LQ5580	District Health Authorities	94,837.143	110,777.202	111,981.089	125,150.000
	Current Expenditure	94,837.143	110,777.202	111,981.089	125,150.000
014109	District Education Authorities	308,358.910	346,160.299	359,985.877	425,000.000
	Miscellaneous	PC21031	308,358.910	346,160.299	359,985.877
			346,160.299	359,985.877	425,000.000
LQ5581	District Education Authorities	308,358.910	346,160.299	359,985.877	425,000.000
	Current Expenditure	308,358.910	346,160.299	359,985.877	425,000.000

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024	
014110	Others	14,122.323	14,933.370	19,001.280	14,020.281	
	Irrigation & Land Reclamation	PC21009	62.140	97.917	51.257	272.350
DQ4003	Grant in Aid to DG Khan (Hill Torrents)	5.005	11.006	6.100	14.159	
	Current Expenditure	4.945	6.722	6.019	7.965	
	Service Delivery Expenditure	0.060	4.284	0.081	6.194	
LQ4049	Grant-in-Aid to Engineering Academy	55.156	80.968	43.154	74.619	
	Current Expenditure	34.650	63.746	30.413	56.273	
	Service Delivery Expenditure	20.506	17.222	12.741	18.346	
LQ4799	Punjab Khal Panchayat Authority	-	-	-	175.000	
	Service Delivery Expenditure	-	-	-	175.000	
RQ4001	Grant in Aid to Rajanpur (Hill Torrents)	1.979	5.943	2.003	8.572	
	Current Expenditure	1.548	2.022	1.392	2.219	
	Service Delivery Expenditure	0.431	3.921	0.611	6.353	
	Miscellaneous	PC21031	14,060.183	14,835.453	18,950.023	13,747.931
BO4006	Grant to Cholistan Development Authority, Bahawalpur	181.664	228.397	241.405	258.299	
	Current Expenditure	116.919	151.311	121.643	145.261	
	Service Delivery Expenditure	64.745	77.086	119.762	113.038	
LQ4298	Implementation of Jinnah Abadies	9.654	16.173	14.966	19.599	
	Current Expenditure	9.107	10.097	14.408	12.514	
	Service Delivery Expenditure	0.547	6.076	0.558	7.085	
LQ4427	Punjab Economic Research Institute	52.825	85.889	72.108	104.506	
	Current Expenditure	20.251	49.432	31.224	57.355	
	Service Delivery Expenditure	32.574	36.457	40.884	47.151	
LQ4428	Punjab Quran Board	5.754	20.097	10.080	20.239	
	Current Expenditure	3.191	11.017	4.158	10.310	
	Service Delivery Expenditure	2.563	9.080	5.922	9.929	
LQ4429	Information Technology Board	1,352.379	1,520.778	2,107.831	3,923.038	
	Current Expenditure	358.863	385.827	454.423	469.345	
	Service Delivery Expenditure	993.516	1,134.951	1,653.408	3,453.693	

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4431	Punjab Privatization Board	5.862	-	-	-
	Current Expenditure	4.265	-	-	-
	Service Delivery Expenditure	1.597	-	-	-
LQ4432	Society for Prevention of cruelty to Animals	32.852	32.463	34.698	38.947
	Current Expenditure	26.590	28.050	31.687	34.271
	Service Delivery Expenditure	6.262	4.413	3.011	4.676
LQ4534	Rural Development Project Bahawalpur	53.415	64.904	55.163	74.671
	Current Expenditure	39.936	50.402	44.150	59.760
	Service Delivery Expenditure	13.479	14.502	11.013	14.911
LQ4761	Grant in Aid	10,756.022	11,354.000	14,907.054	8,054.000
	Current Expenditure	0.011	7,000.000	-	1,700.000
	Service Delivery Expenditure	10,756.011	4,354.000	14,907.054	6,354.000
LQ5043	PMU Land record Management & Information System (Project - BOR)	1,588.211	1,500.000	1,500.000	1,250.000
	Current Expenditure	1,370.907	1,500.000	1,500.000	1,250.000
	Service Delivery Expenditure	217.304	-	-	-
LQ5311	Guarantee of Annual Income Rom Post	0.695	0.775	0.775	0.852
	Service Delivery Expenditure	0.695	0.775	0.775	0.852
LQ5799	Defunct Punjab Privatization Board under Colonies Department	20.850	11.977	5.943	3.780
	Current Expenditure	7.823	11.977	5.943	3.780
	Service Delivery Expenditure	13.027	-	-	-
014111	District Council	1,922.930	55,000.000	2,067.150	60,000.000
	Miscellaneous				
		PC21031	1,922.930	55,000.000	2,067.150
LQ5512	Metropolitan Corporation	-	55,000.000	-	60,000.000
	Current Expenditure	-	55,000.000	-	60,000.000
LQ5612	Metropolitan Corporation	1,922.930	-	2,067.150	-
	Current Expenditure	1,922.930	-	2,067.150	-
014112	Municipal Corporations	4,209.920	-	4,564.200	-
	Miscellaneous				
		PC21031	4,209.920	4,564.200	-
LQ5613	Municipal Corporations	4,209.920	-	4,564.200	-
	Current Expenditure	4,209.920	-	4,564.200	-
	Service Delivery Expenditure	-	-	-	-

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
014113	Municipal Committees	15,459.140	-	18,451.982	-
	Miscellaneous	PC21031 15,459.140	-	18,451.982	-
LQ5614	Municipal Committees	15,459.140	-	18,451.982	-
	Current Expenditure	15,459.140	-	18,451.982	-
014114	Union Councils	4,792.925	14,600.001	7,227.000	15,000.000
	Miscellaneous	PC21031 4,792.925	14,600.001	7,227.000	15,000.000
LQ5579	Union Councils	4,792.925	14,600.001	7,227.000	15,000.000
	Current Expenditure	4,792.925	14,600.001	7,227.000	15,000.000
014115	District Council	11,208.564	-	12,147.931	-
	Miscellaneous	PC21031 11,208.564	-	12,147.931	-
LQ5611	District Council	11,208.564	-	12,147.931	-
	Current Expenditure	11,208.564	-	12,147.931	-
015	General Services	7,708.236	110,239.725	18,759.679	34,586.560
0151	Personnel Services	4,707.036	7,128.374	6,899.304	10,784.696
015101	Establishment Services General Administration	4,492.959	6,861.948	6,634.813	10,407.194
	General Administration	PC21010 4,492.959	6,861.948	6,634.813	10,407.194
LQ4063	Services & General Administration Deptt.	976.862	1,165.386	1,627.839	1,829.593
	Current Expenditure	142.880	164.830	217.382	196.609
	Service Delivery Expenditure	833.982	1,000.556	1,410.457	1,632.984
LQ4090	Director General Protocol	77.780	93.330	107.245	171.290
	Current Expenditure	48.151	55.930	57.785	66.626
	Service Delivery Expenditure	29.629	37.400	49.460	104.664
LQ4306	Punjab Procurement Regulatory Authority (PPRA)	37.423	110.688	61.315	147.253
	Current Expenditure	20.997	90.456	43.582	126.901
	Service Delivery Expenditure	16.426	20.232	17.733	20.352
LQ4307	I & C Wing (S&GAD)	60.558	52.636	119.156	150.736
	Current Expenditure	-	-	-	-
	Service Delivery Expenditure	60.558	52.636	119.156	150.736

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4504	VIP Flight Maintenance & Operation Cell	178.359	151.881	418.392	2,185.676
	Current Expenditure	83.489	81.640	99.382	92.780
	Service Delivery Expenditure	94.870	70.241	319.010	2,092.896
LQ4507	Aviation Flight (RW)	146.498	167.143	423.891	209.779
	Current Expenditure	59.519	56.807	197.008	73.387
	Service Delivery Expenditure	86.979	110.336	226.883	136.392
LQ4536	O & M Wing (S&GAD)	145.754	174.848	183.546	216.540
	Current Expenditure	130.997	153.095	161.815	186.955
	Service Delivery Expenditure	14.757	21.753	21.731	29.585
LQ4537	Budget & Accounts Wing (S&GAD)	1,822.250	2,310.702	2,428.582	3,256.859
	Current Expenditure	1,772.359	2,201.025	2,330.965	2,704.423
	Service Delivery Expenditure	49.891	109.677	97.617	552.436
	Current Expenditure	-	-	-	-
	Service Delivery Expenditure	-	500.000	-	500.000
LQ4638	Infrastructure Development Authority	192.499	345.430	207.258	388.443
	Service Delivery Expenditure	192.499	345.430	207.258	388.443
LQ4668	Services Wing (S&GAD)	192.926	216.713	266.618	346.711
	Current Expenditure	149.949	170.333	199.941	228.652
	Service Delivery Expenditure	42.977	46.380	66.677	118.059
LQ4693	Special Monitoring Unit (SMU)	50.490	74.420	41.134	78.105
	Current Expenditure	27.649	59.409	30.779	63.488
	Service Delivery Expenditure	22.841	15.011	10.355	14.617
LQ4937	Section Officer (Audit & Financial Assistance) Budget and Accounts	166.305	267.117	214.595	249.028
	Current Expenditure	95.570	106.114	125.947	138.026
	Service Delivery Expenditure	70.735	161.003	88.648	111.002
LQ5039	Punjab Oversees Pakistan Commission	98.540	126.542	117.065	182.212
	Current Expenditure	64.263	78.585	72.741	131.207
	Service Delivery Expenditure	34.277	47.957	44.324	51.005
LQ5289	Punjab Agriculture & Food Development Authority (PAFDA)	2.587	501.539	13.213	-
	Current Expenditure	-	9.013	9.013	-
	Service Delivery Expenditure	2.587	492.526	4.200	-
LQ5725	Section Officer (Welfare-I) S&GA Department	15.930	27.600	24.069	30.000
	Service Delivery Expenditure	15.930	27.600	24.069	30.000

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
SP4001	ACS South Punjab	328.198	575.973	380.895	464.969
	Current Expenditure	96.770	255.669	112.742	264.044
	Service Delivery Expenditure	231.428	320.304	268.153	200.925
015102	Human Resource Management	214.077	266.426	264.491	377.502
	General Administration	PC21010	214.077	266.426	264.491
LQ4383	Management and Professional Development Department	72.702	79.893	94.780	106.584
	Current Expenditure	59.351	61.901	75.460	74.896
	Service Delivery Expenditure	13.351	17.992	19.320	31.688
LQ5992	Punjab Institute of Management and Professional Development Institute	141.375	186.533	169.711	270.918
	Current Expenditure	69.781	106.570	89.738	138.707
	Service Delivery Expenditure	71.594	79.963	79.973	132.211
0152	Planning Services	2,540.656	102,494.210	11,315.660	23,073.357
015201	Planning	2,540.656	102,494.210	11,315.660	23,073.357
	General Administration	PC21010	960.908	1,449.941	1,377.370
LQ4068	Planning and Development Department	818.597	1,010.742	1,114.489	1,482.777
	Current Expenditure	675.528	888.104	936.661	1,330.812
	Service Delivery Expenditure	143.069	122.638	177.828	151.965
LQ4713	Punjab Resouce Management & Policy	-	123.448	62.518	83.727
	Current Expenditure	-	86.647	36.506	59.689
	Service Delivery Expenditure	-	36.801	26.012	24.038
LQ4772	Director General Monitoring & Evaluation	47.264	86.133	53.519	107.950
	Current Expenditure	35.082	66.283	37.837	82.570
	Service Delivery Expenditure	12.182	19.850	15.682	25.380
SP4003	Planning & Development Department in Punjab Civil Secretariat (South)	95.047	229.618	146.844	260.953
	Current Expenditure	74.467	142.382	121.952	175.845
	Service Delivery Expenditure	20.580	87.236	24.892	85.108
	Miscellaneous	PC21031	1,579.748	101,044.269	9,938.290
LQ4286	Planning and Development Department	48.809	64.803	72.199	75.457
	Current Expenditure	33.090	48.975	49.081	58.123
	Service Delivery Expenditure	15.719	15.828	23.118	17.334

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4555	Planning Offices	339.168	483.932	484.915	578.231
	Current Expenditure	233.887	378.367	357.382	461.188
	Service Delivery Expenditure	105.281	105.565	127.533	117.043
LQ4687	Punjab Public Private Partnership Authority (PPPPA)	156.951	290.329	164.685	253.186
	Current Expenditure	87.355	204.202	91.436	183.303
	Service Delivery Expenditure	69.596	86.127	73.249	69.883
LQ5327	Punjab Social Protection Authority	1,034.820	100,205.205	9,216.491	20,231.076
	Current Expenditure	84.376	145.439	90.312	160.120
	Service Delivery Expenditure	950.444	100,059.766	9,126.179	20,070.956
0153	Statistics	242.416	320.334	287.258	385.833
015301	Statistics	242.416	320.334	287.258	385.833
	Miscellaneous Departments				
		PC21023	242.416	320.334	287.258
LQ4238	Bureau of Statistics	242.416	320.334	287.258	385.833
	Current Expenditure	192.569	265.068	214.207	326.929
	Service Delivery Expenditure	49.847	55.266	73.051	58.904
0154	Other General Services	218.128	296.807	257.457	342.674
015403	Centralized Printing And Publishing	218.128	296.807	257.457	342.674
	Stationery and Printing				
		PC21029	218.128	296.807	257.457
BO4005	Govt. Press, Bahawalpur	29.687	49.450	36.725	58.789
	Current Expenditure	26.195	38.729	28.931	47.513
	Service Delivery Expenditure	3.492	10.721	7.794	11.276
LQ4279	Controller Printing and Stationery	16.733	17.812	20.280	23.519
	Current Expenditure	14.240	15.418	17.126	21.058
	Service Delivery Expenditure	2.493	2.394	3.154	2.461
LQ4280	Purchase of Stationery Stores	51.839	56.000	57.749	60.000
	Current Expenditure	-	-	-	-
	Service Delivery Expenditure	51.839	56.000	57.749	60.000
LQ4281	Purchase of Plain Paper used with Stamps	7.218	13.003	14.111	14.003
	Service Delivery Expenditure	7.218	13.003	14.111	14.003
LQ4282	Government Press Lahore	112.651	160.542	128.592	186.363
	Current Expenditure	80.620	107.054	91.487	130.179
	Service Delivery Expenditure	32.031	53.488	37.105	56.184

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024	
019	Gen.Public Services Not Elsewhere Defined	12.342	2.035	2.074	2.078	
0191	Gen.Public Services Not Elsewhere Defined	12.342	2.035	2.074	2.078	
019120	Others	12.342	2.035	2.074	2.078	
	Privy Purses	PC24045	12.000	1.600	1.600	1.600
LQ4319	Maintenance Allowance to Ex-Rulers (Charged)	12.000	1.600	1.600	1.600	
	Current Expenditure	12.000	1.600	1.600	1.600	
	Miscellaneous	PC21031	0.342	0.435	0.474	0.478
DQ4007	Miscellaneous Expenditure on Tribes in D.G.Khan	0.320	0.355	0.394	0.390	
	Service Delivery Expenditure	0.320	0.355	0.394	0.390	
RQ4066	Miscellaneous Expenditure on Tribes in Rajapur	0.022	0.080	0.080	0.088	
	Service Delivery Expenditure	0.022	0.080	0.080	0.088	
03	Public Order And Safety Affairs	206,286.104	208,675.313	233,182.035	241,178.880	
031	Law Courts	32,329.358	35,699.865	39,189.664	45,389.927	
0311	Law Courts	32,329.358	35,699.865	39,189.664	45,389.927	
031101	Courts/Justice	30,632.841	33,519.186	37,069.277	42,697.399	
	General Administration	PC21010	112.507	120.453	146.633	212.924
LQ4091	Punjab Service Tribunal	112.507	120.453	146.633	212.924	
	Current Expenditure	82.643	96.301	93.166	120.016	
	Service Delivery Expenditure	29.864	24.152	53.467	92.908	
	Administration of Justice (Charged)	PC24011	6,323.757	7,155.502	8,517.351	9,429.513
LQ4112	High Court (Charged)	6,323.757	7,155.502	8,517.351	9,429.513	
	Current Expenditure	5,228.690	6,386.981	7,027.208	8,315.422	
	Service Delivery Expenditure	1,095.067	768.521	1,490.143	1,114.091	
	Administration of Justice	PC21011	23,960.153	25,959.035	28,112.555	32,706.259
LQ4111	High Court	38.795	73.000	48.979	88.000	
	Service Delivery Expenditure	38.795	73.000	48.979	88.000	
LQ4114	Session Courts	8,872.822	9,913.087	11,102.375	13,561.744	
	Current Expenditure	7,399.523	9,114.240	9,018.479	12,198.954	
	Service Delivery Expenditure	1,473.299	798.847	2,083.896	1,362.790	

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4115	Civil Courts	14,773.798	15,648.755	16,601.500	18,623.322
	Current Expenditure	12,412.171	14,905.912	14,101.165	16,897.195
	Service Delivery Expenditure	2,361.627	742.843	2,500.335	1,726.127
LQ4116	Special Courts	223.594	259.284	301.262	347.291
	Current Expenditure	142.647	201.692	183.087	248.919
	Service Delivery Expenditure	80.947	57.592	118.175	98.372
LQ4117	Courts of Small Causes	51.144	64.909	58.439	85.902
	Current Expenditure	43.735	49.761	48.461	67.086
	Service Delivery Expenditure	7.409	15.148	9.978	18.816
	Miscellaneous Departments	PC21023	236.424	284.196	292.738
LQ4226	Labour Courts	175.401	203.303	218.121	261.154
	Current Expenditure	140.686	161.212	174.693	210.138
	Service Delivery Expenditure	34.715	42.091	43.428	51.016
LQ4475	Labour Appellate Tribunal Lahore	30.365	41.969	42.156	42.954
	Current Expenditure	22.944	28.380	32.068	32.754
	Service Delivery Expenditure	7.421	13.589	10.088	10.200
LQ4636	Punjab Appellate Tribunal -II Multan	30.658	38.924	32.461	44.595
	Current Expenditure	26.814	30.091	26.747	35.354
	Service Delivery Expenditure	3.844	8.833	5.714	9.241
031102	Attorneys / Legal Services	PC21011	1,544.767	2,028.329	1,968.234
LQ5467	Solicitor's Department	71.534	93.737	83.085	115.907
	Current Expenditure	57.208	77.831	67.682	92.435
	Service Delivery Expenditure	14.326	15.906	15.403	23.472
LQ5468	Mufassil Establishment	643.046	977.122	688.032	1,194.019
	Current Expenditure	578.723	936.280	646.699	1,156.640
	Service Delivery Expenditure	64.323	40.842	41.333	37.379
LQ5469	Advocate General	830.187	957.470	1,197.117	1,229.432
	Current Expenditure	758.969	890.171	1,073.098	1,093.032
	Service Delivery Expenditure	71.218	67.299	124.019	136.400

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024	
031103	Punjab Judicial Academy	PC21011	150.000	150.000	150.000	150.000
	LQ4472 Punjab Judicial Academy		150.000	150.000	150.000	150.000
	Service Delivery Expenditure		150.000	150.000	150.000	150.000
031120	Others		1.750	2.350	2.153	3.170
	Administration of Justice	PC21011	1.750	2.350	2.153	3.170
	LQ4110 Administrative-General and Official Trustee		1.750	2.350	2.153	3.170
	Current Expenditure		1.750	2.349	2.153	3.169
	Service Delivery Expenditure		-	0.001	-	0.001
032	Police		143,872.716	150,917.920	166,841.187	165,716.593
0321	Police		143,872.716	150,917.920	166,841.187	165,716.593
032102	Provincial Police		130,316.267	136,223.784	152,507.804	146,398.840
	Police	PC21013	130,316.267	136,223.784	152,507.804	146,398.840
	LQ4125 Direction		6,007.866	5,957.370	13,670.427	5,912.565
	Current Expenditure		606.204	686.823	742.734	879.140
	Service Delivery Expenditure		5,401.662	5,270.547	12,927.693	5,033.425
	LQ4126 Superintendence		842.080	1,026.805	1,374.581	1,317.613
	Current Expenditure		641.016	811.389	955.263	1,061.278
	Service Delivery Expenditure		201.064	215.416	419.318	256.335
	LQ4127 District Police		106,480.882	105,562.661	111,061.482	105,709.643
	Current Expenditure		96,144.859	96,017.527	98,981.099	92,791.191
	Service Delivery Expenditure		10,336.023	9,545.134	12,080.383	12,918.452
	LQ4129 Special Branch		4,000.193	4,287.779	4,351.462	7,275.073
	Current Expenditure		3,531.230	3,782.175	3,711.290	5,174.164
	Service Delivery Expenditure		468.963	505.604	640.172	2,100.909
	LQ4590 Counter Terrorism Department		5,875.709	5,935.104	6,450.111	8,125.112
	Current Expenditure		4,138.559	4,189.916	4,371.503	5,729.981
	Service Delivery Expenditure		1,737.150	1,745.188	2,078.608	2,395.131
	LQ4667 Special Protection Unit		4,343.868	4,277.884	4,670.668	5,462.535
	Current Expenditure		4,174.037	4,042.730	4,485.116	5,242.231
	Service Delivery Expenditure		169.831	235.154	185.552	220.304

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ5412	Punjab Safe City Authority	1,823.112	1,613.749	1,613.749	2,626.331
	Current Expenditure	-	-	-	1,264.435
	Service Delivery Expenditure	1,823.112	1,613.749	1,613.749	1,361.896
LQ5803	Punjab Highway Petrol	-	6,346.197	8,283.336	8,558.084
	Current Expenditure	-	5,775.447	7,549.842	7,950.942
	Service Delivery Expenditure	-	570.750	733.494	607.142
LW4120	Elite Police Force	942.557	1,216.235	1,031.988	1,411.884
	Current Expenditure	388.773	552.742	445.795	675.394
	Service Delivery Expenditure	553.784	663.493	586.193	736.490
032103	Local Police	713.877	804.124	611.203	887.847
	Police				
	PC21013	713.877	804.124	611.203	887.847
DQ4005	Border Military Police (D.G. Khan)	339.278	348.971	317.408	359.305
	Current Expenditure	197.414	305.071	234.529	303.220
	Service Delivery Expenditure	141.864	43.900	82.879	56.085
DQ4006	Baluch Levy, D.G. Khan	159.248	226.489	159.602	331.010
	Current Expenditure	96.837	182.464	91.163	264.365
	Service Delivery Expenditure	62.411	44.025	68.439	66.645
LQ4712	Baluch Levy, Rajanpur	-	-	-	0.041
	Current Expenditure	-	-	-	0.041
RQ4002	Border Military Police (Rajanpur)	215.351	228.664	134.193	197.491
	Current Expenditure	91.149	195.218	91.331	145.690
	Service Delivery Expenditure	124.202	33.446	42.862	51.801
032108	Economic Crime Investigation	1,545.649	1,898.942	1,738.676	2,351.955
	General Administration				
	PC21010	1,545.649	1,898.942	1,738.676	2,351.955
LQ4093	Anti-corruption Establishment	1,362.414	1,737.224	1,536.252	2,143.263
	Current Expenditure	1,036.442	1,410.715	1,193.301	1,780.087
	Service Delivery Expenditure	325.972	326.509	342.951	363.176
LQ4094	Special Judges Anti-Corruption Courts	183.235	161.718	202.424	208.692
	Current Expenditure	135.249	128.602	163.129	165.874
	Service Delivery Expenditure	47.986	33.116	39.295	42.818

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024	
032111	Training	2,862.253	3,293.763	3,510.585	4,179.564	
	Police	PC21013	2,862.253	3,293.763	3,510.585	4,179.564
	LQ4136 Police Training Institutes	2,862.253	3,293.763	3,510.585	4,179.564	
	Current Expenditure	2,139.111	2,460.532	2,472.640	3,248.198	
	Service Delivery Expenditure	723.142	833.231	1,037.945	931.366	
032113	Other Civil Armed Forces	7,320.732	7,640.307	7,470.825	8,900.630	
	Police	PC21013	7,320.732	7,640.307	7,470.825	8,900.630
	LQ4131 Punjab Constabulary	7,320.732	7,640.307	7,470.825	8,900.630	
	Current Expenditure	7,071.324	7,376.950	7,181.958	8,605.570	
	Service Delivery Expenditure	249.408	263.357	288.867	295.060	
032150	Others	1,113.938	1,057.000	1,002.094	2,997.757	
	Police	PC21013	1,113.938	1,057.000	1,002.094	2,997.757
	LQ4133 Police Supplied to Public Deptts. Private Bodies and Persons	348.330	350.308	366.594	565.893	
	Current Expenditure	348.330	350.308	366.594	565.893	
	LQ4134 Qaumi Razakar Organization	425.212	364.192	293.000	186.244	
	Current Expenditure	146.199	160.741	124.157	164.035	
	Service Delivery Expenditure	279.013	203.451	168.843	22.209	
	LQ4135 Works	340.396	342.500	342.500	2,245.620	
	Service Delivery Expenditure	340.396	342.500	342.500	2,245.620	
033	Fire Protection	842.640	894.734	926.946	1,038.203	
0331	Fire Protection	842.640	894.734	926.946	1,038.203	
033101	Administration	65.596	92.888	60.466	115.870	
	Civil Defence	PC21032	65.596	92.888	60.466	115.870
	LQ4301 Administration	65.596	92.888	60.466	115.870	
	Current Expenditure	53.490	77.870	41.105	99.522	
	Service Delivery Expenditure	12.106	15.018	19.361	16.348	

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
033102	Operations	777.044	801.846	866.480	922.333
	Civil Defence	777.044	801.846	866.480	922.333
	PC21032	777.044	801.846	866.480	922.333
LQ4302	Medical Establishment	3.365	5.992	3.583	11.920
	Current Expenditure	2.753	5.655	2.484	7.915
	Service Delivery Expenditure	0.612	0.337	1.099	4.005
LQ5371	District Administration for Civil Defence	773.679	795.854	862.897	910.413
	Current Expenditure	224.759	319.065	287.089	391.992
	Service Delivery Expenditure	548.920	476.789	575.808	518.421
034	Prison Administration and Operation	12,179.745	14,070.121	16,332.106	18,483.152
0341	Prison Administration and Operation	12,179.745	14,070.121	16,332.106	18,483.152
034101	Jails and Convict Settlement	11,996.684	13,793.744	16,118.873	18,011.721
	Jails	11,996.684	13,793.744	16,118.873	18,011.721
	PC21012	11,996.684	13,793.744	16,118.873	18,011.721
LQ4118	Direction	154.736	204.504	245.972	247.245
	Current Expenditure	126.872	170.498	183.992	213.281
	Service Delivery Expenditure	27.864	34.006	61.980	33.964
LQ4119	Central Jails	5,415.426	5,983.355	6,739.511	7,806.100
	Current Expenditure	2,603.258	3,968.865	3,564.982	4,936.567
	Service Delivery Expenditure	2,812.168	2,014.490	3,174.529	2,869.533
LQ4120	District Jails	6,227.708	7,384.275	8,928.304	9,704.940
	Current Expenditure	3,792.074	5,316.349	5,294.798	6,744.887
	Service Delivery Expenditure	2,435.634	2,067.926	3,633.506	2,960.053
LQ4121	Lock Ups	39.612	81.262	54.419	92.194
	Current Expenditure	16.362	44.381	17.361	49.953
	Service Delivery Expenditure	23.250	36.881	37.058	42.241
LQ4122	Jails (manufactures) Central Jails	147.640	127.575	138.288	147.105
	Current Expenditure	22.108	33.567	32.657	43.008
	Service Delivery Expenditure	125.532	94.008	105.631	104.097
LQ4123	District Jails	0.543	1.145	0.751	1.346
	Current Expenditure	0.472	0.817	0.623	1.015
	Service Delivery Expenditure	0.071	0.328	0.128	0.331
LQ4124	Works	11.019	11.628	11.628	12.791
	Service Delivery Expenditure	11.019	11.628	11.628	12.791

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
034102	Training	-	-	-	157.360
	Jails	PC21012	-	-	157.360
LQ4719	Punjab Prison Staff Training College Sahiwal	-	-	-	157.360
	Current Expenditure	-	-	-	117.960
	Service Delivery Expenditure	-	-	-	39.400
034120	Other Places of Detention and Correction	183.061	276.377	213.233	314.071
	General Administration	PC21010	182.961	276.119	212.975
LQ4103	Reclamation and Probation Department	182.961	276.119	212.975	313.796
	Current Expenditure	150.575	229.374	168.230	270.828
	Service Delivery Expenditure	32.386	46.745	44.745	42.968
	Miscellaneous	PC21031	0.100	0.258	0.258
LQ4287	State Prisoners and Detenues	0.100	0.258	0.258	0.275
	Current Expenditure	-	-	-	-
	Service Delivery Expenditure	0.100	0.258	0.258	0.275
036	Administration of Public Order	17,061.645	7,092.673	9,892.132	10,551.005
0361	Administration	17,061.645	7,092.673	9,892.132	10,551.005
036101	Secretariat / Administration	17,061.645	7,092.673	9,892.132	10,551.005
	General Administration	PC21010	8,241.326	7,092.673	9,892.132
LQ4064	Home Department	2,497.807	564.312	3,118.254	877.392
	Current Expenditure	309.875	427.718	452.881	604.946
	Service Delivery Expenditure	2,187.932	136.594	2,665.373	272.446
LQ4095	Crisis Management and Control Centre	1.655	9.587	1.999	8.388
	Current Expenditure	-	6.916	-	5.717
	Service Delivery Expenditure	1.655	2.671	1.999	2.671
LQ4097	Forensic Science Laboratory Punjab	1,948.370	1,947.807	1,760.356	3,212.272
	Current Expenditure	681.597	1,135.567	798.061	1,326.376
	Service Delivery Expenditure	1,266.773	812.240	962.295	1,885.896
LQ4456	DG (Inspection)	34.806	53.637	42.443	64.435
	Current Expenditure	25.965	41.546	30.192	50.993
	Service Delivery Expenditure	8.841	12.091	12.251	13.442

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4457	Directorate of Monitoring	83.528	134.639	89.090	144.082
	Current Expenditure	53.413	82.493	54.493	96.722
	Service Delivery Expenditure	30.115	52.146	34.597	47.360
LQ4674	Punjab Legal Aid Agency Public Prosecution Department	1.320	2.156	2.581	0.052
	Current Expenditure	-	0.035	0.035	0.026
	Service Delivery Expenditure	1.320	2.121	2.546	0.026
LQ4692	Satellite Station of Punjab Forensic of Punjab Forensic	336.755	440.573	413.528	589.202
	Current Expenditure	255.486	332.518	292.944	445.860
	Service Delivery Expenditure	81.269	108.055	120.584	143.342
LQ4716	Punjab Emergency Services Department	-	185.448	128.627	255.692
	Current Expenditure	-	100.939	105.489	154.933
	Service Delivery Expenditure	-	84.509	23.138	100.759
LQ5276	Public Prosecution Department	114.593	148.808	142.670	265.644
	Current Expenditure	91.415	120.045	117.016	161.188
	Service Delivery Expenditure	23.178	28.763	25.654	104.456
LQ5283	Prosecutor General	2,429.057	2,600.152	3,212.611	3,468.968
	Current Expenditure	2,278.669	2,490.785	3,054.353	3,336.062
	Service Delivery Expenditure	150.388	109.367	158.258	132.906
LQ5362	Child Protection Bureau	722.734	783.891	889.077	919.979
	Current Expenditure	364.097	474.750	456.774	555.841
	Service Delivery Expenditure	358.637	309.141	432.303	364.138
LQ5470	Center for Professional Development of Public Prosecutors	25.739	49.932	40.776	58.116
	Current Expenditure	9.565	20.345	11.380	33.244
	Service Delivery Expenditure	16.174	29.587	29.396	24.872
LQ5826	Punjab Agriculture Food & Drug Authority	-	-	5.293	580.222
	Current Expenditure	-	-	-	9.905
	Service Delivery Expenditure	-	-	5.293	570.317
SP4007	Home Department South Punjab	44.962	171.731	44.827	106.561
	Current Expenditure	19.154	77.099	32.960	72.878
	Service Delivery Expenditure	25.808	94.632	11.867	33.683

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
Miscellaneous		PC21031	8,820.319	-	-
LQ4509	Rescue 1122 (Punjab Emergency Service)	8,674.807	-	-	-
	Current Expenditure	6,506.636	-	-	-
	Service Delivery Expenditure	2,168.171	-	-	-
LQ4333	Punjab Emergency Services Academy	145.512	-	-	-
	Current Expenditure	113.398	-	-	-
	Service Delivery Expenditure	32.114	-	-	-
04	Economic Affairs	151,786.899	151,356.598	159,700.274	219,904.727
041	Gen. Economic, Commercial & Labour Affairs	2,570.037	3,719.125	3,176.935	4,387.713
0411	General Economic Affairs	394.287	595.358	440.512	810.727
041102	Anthropological, Archaeological and Other	394.287	595.358	440.512	810.727
Miscellaneous Departments		PC21023	394.287	595.358	440.512
LQ4239	Archaeological	96.296	230.729	108.337	362.322
	Current Expenditure	77.011	105.923	88.139	132.486
	Service Delivery Expenditure	19.285	124.806	20.198	229.836
LQ4358	Lahore Fort and Shalimar Gardens	98.335	106.110	101.382	129.440
	Current Expenditure	65.556	74.808	78.521	93.817
	Service Delivery Expenditure	32.779	31.302	22.861	35.623
LQ4544	Archaeological (Devolved Offices)	199.656	258.519	230.793	318.965
	Current Expenditure	153.544	193.528	172.941	231.578
	Service Delivery Expenditure	46.112	64.991	57.852	87.387
0413	General Labour Affairs	536.293	1,233.980	662.731	1,350.198
041308	Wage Regulation	6.449	14.839	7.435	17.485
Miscellaneous Department		PC21023	6.449	14.839	7.435
LQ4229	Minimum Wages Board	6.449	14.839	7.435	17.485
	Current Expenditure	5.248	10.037	6.169	12.548
	Service Delivery Expenditure	1.201	4.802	1.266	4.937
041310	Administration	529.844	1,219.141	655.296	1,332.713
General Administration		PC21010	76.498	101.496	103.409
LQ4075	Labour and Human Resource Department	76.498	101.496	103.409	146.574
	Current Expenditure	61.919	79.156	79.470	113.394
	Service Delivery Expenditure	14.579	22.340	23.939	33.180

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024	
Miscellaneous Department		PC21023	453.346	1,117.645	551.887	1,186.139
LQ4228	Directorate of Labour Welfare	453.346	1,117.645	551.887	1,186.139	
	Current Expenditure	395.197	545.343	461.372	604.132	
	Service Delivery Expenditure	58.149	572.302	90.515	582.007	
0414	General Labour Affairs	1,639.457	1,889.787	2,073.692	2,226.788	
041401	Food (Wheat)	1,639.457	1,889.787	2,073.692	2,226.788	
Miscellaneous		PC21031	1,639.457	1,889.787	2,073.692	2,226.788
LQ4679	Directorate of Food	123.706	154.494	216.744	178.557	
	Current Expenditure	97.184	124.925	116.337	146.940	
	Service Delivery Expenditure	26.522	29.569	100.407	31.617	
LQ4680	District Establishment (Food)	1,515.751	1,735.293	1,856.948	2,048.231	
	Current Expenditure	1,370.343	1,600.994	1,643.059	1,885.065	
	Service Delivery Expenditure	145.408	134.299	213.889	163.166	
042	Agri, Food, Irrigation, Forestry & Fishing	96,203.522	99,503.960	89,236.020	136,540.858	
0421	Agriculture	49,320.534	60,892.072	54,497.640	80,524.270	
042101	Administration/Land Commission	919.021	1,443.154	1,345.035	1,873.887	
General Administration		PC21010	866.944	1,367.200	1,278.702	1,781.650
LQ4081	Agriculture Department	190.298	244.593	277.533	351.662	
	Current Expenditure	140.842	180.625	191.369	276.453	
	Service Delivery Expenditure	49.456	63.968	86.164	75.209	
LQ4082	Food Department	160.750	226.650	222.249	318.121	
	Current Expenditure	125.102	196.823	179.885	266.025	
	Service Delivery Expenditure	35.648	29.827	42.364	52.096	
LQ4083	Livestock & Dairy Development Department	104.419	147.920	134.233	189.085	
	Current Expenditure	86.734	127.419	105.007	151.261	
	Service Delivery Expenditure	17.685	20.501	29.226	37.824	
LQ4084	Forestry Wildlife Fisheries & Tourism Department	108.186	139.230	131.433	210.324	
	Current Expenditure	86.424	113.159	108.078	173.324	
	Service Delivery Expenditure	21.762	26.071	23.355	37.000	

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4085	Cooperative Department	61.329	72.052	87.428	128.753
	Current Expenditure	52.620	59.573	76.343	102.971
	Service Delivery Expenditure	8.709	12.479	11.085	25.782
LW4065	Cane Commissioner Punjab	22.060	16.997	49.583	40.578
	Current Expenditure	12.858	10.855	15.057	30.073
	Service Delivery Expenditure	9.202	6.142	34.526	10.505
SP4008	L&DD Department South Punjab	52.754	140.424	90.025	171.346
	Current Expenditure	33.882	56.843	39.225	86.680
	Service Delivery Expenditure	18.872	83.581	50.800	84.666
SP4009	Agriculture Department South Punjab	111.462	160.014	160.029	170.140
	Current Expenditure	63.495	79.315	92.061	95.999
	Service Delivery Expenditure	47.967	80.699	67.968	74.141
SP4010	Forestry Wildlife & Fisheries Department South Punjab	55.686	219.320	126.189	201.641
	Current Expenditure	35.838	144.719	61.847	123.730
	Service Delivery Expenditure	19.848	74.601	64.342	77.911
	Agriculture	PC21018	52.077	75.954	66.333
LQ4191	Planning and Evaluation Cell	52.077	75.954	66.333	92.237
	Current Expenditure	40.252	51.725	44.301	64.192
	Service Delivery Expenditure	11.825	24.229	22.032	28.045
042102	Land Management (Land Record and Colonization)	5,203.465	5,998.082	6,180.124	8,547.615
	Land Revenue	PC21002	5,203.465	5,998.082	6,180.124
LQ4002	Superintendence	7.834	11.000	12.204	20.741
	Current Expenditure	7.668	7.244	9.948	16.541
	Service Delivery Expenditure	0.166	3.756	2.256	4.200
LQ4003	Land Record-Superintendence	31.778	51.361	42.906	68.093
	Current Expenditure	19.605	30.971	26.119	36.682
	Service Delivery Expenditure	12.173	20.390	16.787	31.411
LQ4004	Consolidation of Land Holdings Superintendence	15.348	19.046	21.970	35.467
	Current Expenditure	15.156	16.698	21.878	33.006
	Service Delivery Expenditure	0.192	2.348	0.092	2.461

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4573	Consolidation of Land Holding District	255.297	469.798	399.324	649.444
	Current Expenditure	239.777	449.075	364.905	615.164
	Service Delivery Expenditure	15.520	20.723	34.419	34.280
LQ4576	Forest Reserve and Grazing Land	8.156	17.320	10.612	32.929
	Current Expenditure	7.737	11.565	10.282	17.154
	Service Delivery Expenditure	0.419	5.755	0.330	15.775
LQ4577	Land Reclamation and Protection	9.905	17.131	10.357	33.379
	Current Expenditure	9.510	10.675	10.297	26.740
	Service Delivery Expenditure	0.395	6.456	0.060	6.639
LQ4579	Colonization	460.103	488.860	547.665	789.233
	Current Expenditure	438.982	463.312	508.090	641.572
	Service Delivery Expenditure	21.121	25.548	39.575	147.661
LQ4581	Land Record-District Charges	4,402.465	4,759.509	5,106.501	6,799.482
	Current Expenditure	4,147.963	4,580.979	4,638.815	6,189.850
	Service Delivery Expenditure	254.502	178.530	467.686	609.632
LQ4703	Settlement Operations of Mouzas	12.579	164.057	28.585	118.847
	Current Expenditure	1.335	68.188	5.000	63.694
	Service Delivery Expenditure	11.244	95.869	23.585	55.153
042103	Agricultural Research and Extension Services	13,658.047	16,122.147	16,264.403	19,335.730
	Agriculture	PC21018	13,658.047	16,122.147	19,335.730
LQ4192	Subordinate and Expert Staff	201.191	261.048	244.152	305.224
	Current Expenditure	146.943	178.539	171.066	229.606
	Service Delivery Expenditure	54.248	82.509	73.086	75.618
LQ4193	Extension Services Extension	5,489.078	6,242.181	6,990.310	7,331.782
	Current Expenditure	4,264.202	5,044.239	5,025.684	6,009.732
	Service Delivery Expenditure	1,224.876	1,197.942	1,964.626	1,322.050
LQ4194	Extension Services Floriculture	172.753	245.364	228.097	268.647
	Current Expenditure	133.712	179.369	175.616	200.683
	Service Delivery Expenditure	39.041	65.995	52.481	67.964
LQ4195	Extension Services Research	3,206.346	3,826.902	3,618.454	4,571.257
	Current Expenditure	2,384.281	2,958.075	2,670.992	3,639.265
	Service Delivery Expenditure	822.065	868.827	947.462	931.992

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4196	On Farm Water Management Programme	1,319.885	1,837.312	1,406.270	2,123.532
	Current Expenditure	1,003.742	1,491.283	1,097.868	1,742.189
	Service Delivery Expenditure	316.143	346.029	308.402	381.343
LQ4197	Agricultural Engineering Soil Conservation & Boring Operations	2,375.510	2,497.277	2,851.505	3,226.116
	Current Expenditure	1,371.996	1,683.315	1,598.529	2,066.224
	Service Delivery Expenditure	1,003.514	813.962	1,252.976	1,159.892
LQ4198	Grant to Research Coordination Board Lahore	542.591	700.931	432.058	767.757
	Current Expenditure	23.659	63.519	25.949	65.961
	Service Delivery Expenditure	518.932	637.412	406.109	701.796
LQ4199	Works	102.638	137.000	125.182	137.000
	Service Delivery Expenditure	102.638	137.000	125.182	137.000
LQ4200	Lumpsum Provision for Incentives	52.147	60.000	54.928	60.000
	Service Delivery Expenditure	52.147	60.000	54.928	60.000
LQ4529	Water Courses (Punjab Component)	14.123	-	62.974	77.261
	Current Expenditure	9.382	-	48.919	53.866
	Service Delivery Expenditure	4.741	-	14.055	23.395
LQ4530	Water Courses (Regional Offices)	35.728	-	90.752	119.188
	Current Expenditure	24.988	-	63.804	82.254
	Service Delivery Expenditure	10.740	-	26.948	36.934
LQ4641	Agriculture Delivery Unit (ADU)	33.699	72.281	14.302	72.472
	Current Expenditure	20.584	64.968	9.544	64.609
	Service Delivery Expenditure	13.115	7.313	4.758	7.863
LQ4765	Establishment of WTO Cell in Agriculture Deptt	1.522	15.473	2.948	17.554
	Current Expenditure	1.506	7.529	2.033	10.383
	Service Delivery Expenditure	0.016	7.944	0.915	7.171
LQ4781	Soil Survey of Punjab	65.863	125.613	77.539	143.477
	Current Expenditure	60.267	110.981	69.463	129.629
	Service Delivery Expenditure	5.596	14.632	8.076	13.848
LQ5368	Agriculture Commission	1.123	11.429	7.138	12.878
	Current Expenditure	1.123	7.918	4.677	9.311
	Service Delivery Expenditure	-	3.511	2.461	3.567

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
SP4105	Director General Agriculture(OFWM)	8.759	11.284	13.215	13.657
	Current Expenditure	2.995	4.652	6.617	6.953
	Service Delivery Expenditure	5.764	6.632	6.598	6.704
SP4106	Director General Agriculture (Research) South Punjab	-	16.863	2.964	21.035
	Current Expenditure	-	7.690	2.714	9.991
	Service Delivery Expenditure	-	9.173	0.250	11.044
SP4107	Director General Agriculture (Ext.Field & Pesticide) South Punjab	-	20.932	2.391	22.734
	Current Expenditure	-	10.825	2.141	12.950
	Service Delivery Expenditure	-	10.107	0.250	9.784
VQ4001	RADEC Vehari South Punjab	35.091	40.257	39.224	44.159
	Current Expenditure	22.847	28.945	28.250	28.348
	Service Delivery Expenditure	12.244	11.312	10.974	15.811
042104	Plants Protection and Locust Control	PC21018	623.192	886.860	758.311
	Agriculture		623.192	886.860	758.311
MP4006	Plant Protection and Locust Control	623.192	886.860	758.311	1,047.213
	Current Expenditure	440.198	659.158	526.362	795.452
	Service Delivery Expenditure	182.994	227.702	231.949	251.761
042106	Animal Husbandry	13,521.009	14,786.718	17,428.598	19,067.592
	Veterinary	PC21020	13,521.009	14,786.718	17,428.598
JG4121	Directorate of RCCSC Jhang	65.490	76.903	77.034	101.397
	Current Expenditure	44.098	51.115	52.393	60.951
	Service Delivery Expenditure	21.392	25.788	24.641	40.446
LQ4204	Direction - Extension	7,385.516	7,900.848	9,964.160	10,018.807
	Current Expenditure	4,724.986	5,166.309	5,656.185	6,623.721
	Service Delivery Expenditure	2,660.530	2,734.539	4,307.975	3,395.086
LQ4205	Direction - Research	23.102	33.229	29.612	37.009
	Current Expenditure	19.532	22.872	20.527	28.980
	Service Delivery Expenditure	3.570	10.357	9.085	8.029

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4206	Direction-Planning & Evaluation Cell	62.254	83.913	70.373	83.583
	Current Expenditure	30.691	38.188	33.056	49.265
	Service Delivery Expenditure	31.563	45.725	37.317	34.318
LQ4207	Superintendence	306.888	333.743	369.265	453.602
	Current Expenditure	232.100	260.802	283.295	362.869
	Service Delivery Expenditure	74.788	72.941	85.970	90.733
LQ4208	Veterinary Education & Research	272.241	436.090	477.175	534.030
	Current Expenditure	104.179	251.060	249.915	303.326
	Service Delivery Expenditure	168.062	185.030	227.260	230.704
LQ4209	Provincial Schemes (Research)	403.467	325.627	375.342	506.488
	Current Expenditure	102.427	126.393	124.381	172.216
	Service Delivery Expenditure	301.040	199.234	250.961	334.272
LQ4211	Field Control & Diseases - Extension	1,064.814	1,095.344	1,313.798	1,384.650
	Current Expenditure	756.694	829.898	885.842	1,058.855
	Service Delivery Expenditure	308.120	265.446	427.956	325.795
LQ4212	Field Control & Diseases - Research	7.705	3.509	6.731	5.762
	Current Expenditure	1.994	3.509	5.308	5.737
	Service Delivery Expenditure	5.711	-	1.423	0.025
LQ4213	Breeding Operations-Govt. Farms (Research)	385.671	404.729	474.142	582.727
	Current Expenditure	215.559	245.518	265.774	336.485
	Service Delivery Expenditure	170.112	159.211	208.368	246.242
LQ4214	Breeding Operations-Govt .Farms (Extension)	1,273.744	1,515.557	1,529.214	1,951.395
	Current Expenditure	818.460	1,036.083	979.343	1,379.889
	Service Delivery Expenditure	455.284	479.474	549.871	571.506
LQ4215	Provincial Schemes (Farms)	9.106	12.447	10.031	17.640
	Current Expenditure	4.413	6.577	5.494	7.957
	Service Delivery Expenditure	4.693	5.870	4.537	9.683
LQ4392	Breeding Operation Govtt- Farms (DLF)	607.844	708.335	779.872	853.244
	Current Expenditure	357.799	432.964	453.927	526.365
	Service Delivery Expenditure	250.045	275.371	325.945	326.879

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4393	Provincial Scheme (Extension)	41.131	53.701	61.729	89.709
	Current Expenditure	31.095	43.614	49.658	70.439
	Service Delivery Expenditure	10.036	10.087	12.071	19.270
LQ4516	Provincial Schemes - Director B.I	243.515	248.377	309.284	345.052
	Current Expenditure	126.581	142.791	178.743	200.416
	Service Delivery Expenditure	116.934	105.586	130.541	144.636
LQ4521	University of Veterinary and Animal Sciences, Lahore	86.885	86.000	86.000	204.000
	Current Expenditure	22.000	22.000	22.000	22.000
	Service Delivery Expenditure	64.885	64.000	64.000	182.000
LQ4663	Punjab Development Halal Agency	-	5.488	-	42.376
	Current Expenditure	-	-	-	36.888
	Service Delivery Expenditure	-	5.488	-	5.488
MP4091	Directorate of Small Ruminant Multan	938.220	1,058.031	1,099.529	1,341.099
	Current Expenditure	695.660	806.708	802.304	1,030.319
	Service Delivery Expenditure	242.560	251.323	297.225	310.780
RA4134	Directorate of Poultry Research Institute	333.072	386.606	382.270	501.636
	Current Expenditure	175.447	217.849	199.233	294.477
	Service Delivery Expenditure	157.625	168.757	183.037	207.159
SP4108	Director General (Extension Research & Production)	10.344	18.241	13.037	13.386
	Current Expenditure	2.977	6.728	4.321	5.839
	Service Delivery Expenditure	7.367	11.513	8.716	7.547
042107	CO-Operation	1,356.559	1,684.496	1,637.803	2,175.172
	Co-operation	PC21021	1,356.559	1,684.496	1,637.803
BO4004	Co-operative Training Institute, Bahawalpur	8.537	15.197	11.519	19.028
	Current Expenditure	5.323	10.029	7.802	10.638
	Service Delivery Expenditure	3.214	5.168	3.717	8.390
FQ4003	Co-operative Training College Faisalabad	52.519	66.375	55.445	67.359
	Current Expenditure	41.360	54.208	44.368	52.101
	Service Delivery Expenditure	11.159	12.167	11.077	15.258

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4216	Direction	113.416	147.688	120.312	356.200
	Current Expenditure	90.891	117.088	92.665	317.180
	Service Delivery Expenditure	22.525	30.600	27.647	39.020
LQ4217	Superintendence	1,182.087	1,455.236	1,450.527	1,732.585
	Current Expenditure	1,033.445	1,338.769	1,273.434	1,576.935
	Service Delivery Expenditure	148.642	116.467	177.093	155.650
042108	Subsidies	12,195.829	17,755.000	8,702.867	25,610.274
	Subsidies	PC21030	12,195.829	17,755.000	8,702.867
LQ5996	Subsidies on Agriculture	12,195.829	17,755.000	8,702.867	25,610.274
	Service Delivery Expenditure	12,195.829	17,755.000	8,702.867	25,610.274
042113	Information and Statistics	1,843.412	2,215.615	2,180.499	2,866.787
	Agriculture	PC21018	1,843.412	2,215.615	2,180.499
LQ5299	Agriculture Census/Statistics	1,843.412	2,215.615	2,180.499	2,866.787
	Current Expenditure	750.850	898.835	866.153	1,219.672
	Service Delivery Expenditure	1,092.562	1,316.780	1,314.346	1,647.115
0422	Irrigation	19,596.222	21,147.348	24,170.336	26,912.639
042201	Administration	1,961.361	2,404.676	2,490.598	2,982.565
	General Administration	PC21010	725.936	795.760	966.348
LQ4086	Irrigation and Power Department	615.150	620.780	812.927	952.737
	Current Expenditure	201.471	331.442	257.689	541.907
	Service Delivery Expenditure	413.679	289.338	555.238	410.830
SP4002	Irrigation Department in Punjab Civil Secretariat (South)	110.786	174.980	153.421	234.337
	Current Expenditure	55.782	124.393	77.699	120.523
	Service Delivery Expenditure	55.004	50.587	75.722	113.814
	Irrigation & Land Reclamation	PC21009	1,235.425	1,608.916	1,524.250
LQ4025	Chief Engineers	533.458	637.621	701.695	779.333
	Current Expenditure	416.551	513.386	512.318	621.012
	Service Delivery Expenditure	116.907	124.235	189.377	158.321

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4026	Chief Engineer (Water Treaty Implementation Cell)	61.878	73.536	67.059	79.763
	Current Expenditure	38.020	48.654	42.801	53.361
	Service Delivery Expenditure	23.858	24.882	24.258	26.402
LQ4027	Chief Engineer (Planning and Review)	42.747	36.987	6.243	0.165
	Current Expenditure	37.532	33.528	5.638	0.165
	Service Delivery Expenditure	5.215	3.459	0.605	-
LQ4028	Superintending Engineers	597.342	761.456	749.253	886.563
	Current Expenditure	471.271	592.917	555.309	701.277
	Service Delivery Expenditure	126.071	168.539	193.944	185.286
LQ4704	Punjab Water Services Regulatory Authority	-	74.506	-	37.256
	Current Expenditure	-	72.996	-	36.498
	Service Delivery Expenditure	-	1.510	-	0.758
LQ4705	Punjab Water Services Resources Commission	-	24.810	-	12.411
	Current Expenditure	-	20.610	-	10.309
	Service Delivery Expenditure	-	4.200	-	2.102
042202	Irrigation Dams	377.416	567.007	564.919	587.441
	Irrigation & Land Reclamation	PC21009	377.416	567.007	564.919
LQ4038	Irrigation Dams	377.416	567.007	564.919	587.441
	Current Expenditure	204.669	237.787	229.765	255.611
	Service Delivery Expenditure	172.747	329.220	335.154	331.830
042203	Canals Irrigation	15,007.882	15,405.892	18,019.931	20,242.324
	Irrigation & Land Reclamation	PC21009	15,007.882	15,405.892	18,019.931
LQ4029	Canal Irrigation (Executive)	13,207.674	13,283.022	15,840.379	17,673.513
	Current Expenditure	6,616.754	6,965.536	7,842.960	8,248.348
	Service Delivery Expenditure	6,590.920	6,317.486	7,997.419	9,425.165
LQ4030	Chashma Right Bank Canal (Exe.)	25.560	30.894	33.406	38.023
	Current Expenditure	22.140	25.748	27.635	32.088
	Service Delivery Expenditure	3.420	5.146	5.771	5.935
LQ4039	Canal Irrigation (SR)	1,645.127	1,921.469	1,977.816	2,323.959
	Current Expenditure	1,367.735	1,659.279	1,621.708	2,042.360
	Service Delivery Expenditure	277.392	262.190	356.108	281.599

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4764	Greater Thal Canal	28.273	41.435	30.310	41.445
	Current Expenditure	23.544	36.989	24.663	37.456
	Service Delivery Expenditure	4.729	4.446	5.647	3.989
LQ5309	Chasma Right Bank Irrigation Project Taunsa	14.528	14.589	18.316	19.067
	Current Expenditure	13.940	14.366	18.091	18.383
	Service Delivery Expenditure	0.588	0.223	0.225	0.684
LQ5310	Programme Monitoring and Implementation Unit	86.720	114.483	119.704	146.317
	Current Expenditure	64.106	75.717	82.785	104.969
	Service Delivery Expenditure	22.614	38.766	36.919	41.348
042204	Tubewells	1,218.389	1,313.873	1,529.529	1,491.100
	Irrigation & Land Reclamation	PC21009	1,218.389	1,313.873	1,529.529
LQ4040	Tubewells	1,218.389	1,313.873	1,529.529	1,491.100
	Current Expenditure	676.897	782.248	886.553	937.013
	Service Delivery Expenditure	541.492	531.625	642.976	554.087
042205	Equipment & Machinery Workshops	751.592	860.648	968.350	961.717
	Irrigation & Land Reclamation	PC21009	751.592	860.648	968.350
LQ4031	Excavator and Store Division	456.144	490.263	623.240	587.491
	Current Expenditure	376.334	395.453	485.513	466.544
	Service Delivery Expenditure	79.810	94.810	137.727	120.947
LQ4032	Moghalpura Irrigation Workshop	210.518	261.664	236.879	244.267
	Current Expenditure	181.632	220.733	207.385	221.272
	Service Delivery Expenditure	28.886	40.931	29.494	22.995
LQ4033	Bhalwal Irrigation Workshop	84.930	108.721	108.231	129.959
	Current Expenditure	69.143	76.866	70.996	87.586
	Service Delivery Expenditure	15.787	31.855	37.235	42.373
042206	Irrigation, Research and Design	250.107	295.252	297.009	322.492
	Irrigation & Land Reclamation	PC21009	250.107	295.252	297.009
LQ4041	Research Institute	211.217	254.183	254.808	273.801
	Current Expenditure	170.881	204.201	201.043	211.011
	Service Delivery Expenditure	40.336	49.982	53.765	62.790

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4042	Director Design	38.890	41.069	42.201	48.691
	Current Expenditure	33.505	36.726	38.019	43.733
	Service Delivery Expenditure	5.385	4.343	4.182	4.958
042250	Others	29.475	300.000	300.000	325.000
	Irrigation & Land Reclamation	PC21009	29.475	300.000	325.000
LQ5945	Suspense	29.475	300.000	300.000	325.000
	Service Delivery Expenditure	29.475	300.000	300.000	325.000
0423	Land Reclamation	386.072	422.471	410.722	510.232
042301	Administration	103.851	123.957	120.001	135.089
	Irrigation & Land Reclamation	PC21009	103.851	123.957	120.001
LQ4047	Director Land Reclamation	103.851	123.957	120.001	135.089
	Current Expenditure	76.093	79.334	72.394	87.937
	Service Delivery Expenditure	27.758	44.623	47.607	47.152
042302	Water Logging and Salinity Control	282.221	298.514	290.721	375.143
	Irrigation & Land Reclamation	PC21009	282.221	298.514	290.721
LQ4048	Water Logging and Salinity Control	282.221	298.514	290.721	375.143
	Current Expenditure	234.170	205.198	193.426	253.066
	Service Delivery Expenditure	48.051	93.316	97.295	122.077
0424	Forestry	5,385.224	5,870.220	6,158.725	7,335.774
042401	Preservation of Wildlife and Control of Hunting	945.894	987.392	1,268.728	1,422.824
	Miscellaneous Departments	PC21023	945.894	987.392	1,268.728
LQ4242	Preservation of Wildlife & Control of Hunting	945.894	987.392	1,268.728	1,422.824
	Current Expenditure	636.307	796.126	741.336	984.904
	Service Delivery Expenditure	309.587	191.266	527.392	437.920
042402	Forestry	4,439.330	4,882.828	4,889.997	5,912.950
	Forestry	PC21005	4,439.330	4,882.828	4,889.997
LQ4011	Direction	86.694	113.908	99.210	137.029
	Current Expenditure	61.767	78.756	71.624	99.626
	Service Delivery Expenditure	24.927	35.152	27.586	37.403
LQ4013	Regional and Field Establishment	3,119.126	3,621.342	3,613.857	4,524.301
	Current Expenditure	2,729.269	3,205.638	3,221.419	4,104.491
	Service Delivery Expenditure	389.857	415.704	392.438	419.810

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4014	Conservancy and Works	1,233.510	1,147.578	1,176.930	1,251.620
	Service Delivery Expenditure	1,233.510	1,147.578	1,176.930	1,251.620
0425	Fishing	912.312	1,111.584	1,132.695	1,343.110
042501	Administration	912.312	1,111.584	1,132.695	1,343.110
	Fisheries	912.312	1,111.584	1,132.695	1,343.110
	PC21019	912.312	1,111.584	1,132.695	1,343.110
LQ4203	Fisheries	890.785	1,072.025	1,098.304	1,273.087
	Current Expenditure	670.221	850.919	795.447	1,038.072
	Service Delivery Expenditure	220.564	221.106	302.857	235.015
SP4109	Director General (Wildlife & Fisheries) South Punjab	21.527	39.559	34.391	70.023
	Current Expenditure	10.762	16.336	15.738	35.901
	Service Delivery Expenditure	10.765	23.223	18.653	34.122
0426	Food	20,603.158	10,060.265	2,865.902	19,914.833
042601	Administration	2,497.885	3,060.265	2,865.902	3,414.833
	General Administration	352.799	363.385	446.167	397.988
	PC21010	352.799	363.385	446.167	397.988
LQ4071	Communication and Works Department	352.799	363.385	446.167	397.988
	Current Expenditure	232.069	247.711	281.994	240.684
	Service Delivery Expenditure	120.730	115.674	164.173	157.304
	Miscellaneous	2,145.086	2,696.880	2,419.735	3,016.845
	PC21031	2,145.086	2,696.880	2,419.735	3,016.845
LQ4619	Punjab Food Authority	2,145.086	2,696.880	2,419.735	3,016.845
	Current Expenditure	1,258.355	1,900.262	1,495.487	2,066.004
	Service Delivery Expenditure	886.731	796.618	924.248	950.841
042602	Subsidy	18,105.273	7,000.000	-	16,500.000
	Subsidy	18,105.273	7,000.000	-	16,500.000
	PC21030	18,105.273	7,000.000	-	16,500.000
LQ4283	Wheat	18,105.171	7,000.000	-	16,500.000
	Service Delivery Expenditure	18,105.171	7,000.000	-	16,500.000
LQ5122	Green Tractor Subsidy	0.102	-	-	-
	Service Delivery Expenditure	0.102	-	-	-

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
043	Fuel and Energy	162.082	207.762	231.090	271.752
0437	Others	162.082	207.762	231.090	271.752
043701	Energy Department	162.082	207.762	231.090	271.752
	General Administration	PC21010	162.082	207.762	231.090
LQ4905	Energy Department	162.082	207.762	231.090	271.752
	Current Expenditure	82.916	112.867	114.888	155.005
	Service Delivery Expenditure	79.166	94.895	116.202	116.747
044	Mining and Manufacturing	12,154.286	11,730.854	14,082.500	13,774.363
0441	Manufacturing	11,291.331	10,547.939	13,032.511	12,381.770
044101	Support For Industrial Development	7,240.577	7,305.151	9,564.273	8,387.153
	Industries	PC21022	7,240.577	7,305.151	9,564.273
LQ4219	Grant in Aid to TEVTA	2,376.859	2,166.436	2,566.144	2,153.487
	Current Expenditure	2,179.135	1,995.490	2,367.610	1,917.273
	Service Delivery Expenditure	197.724	170.946	198.534	236.214
LQ4702	TEVTA Employees	4,863.718	5,138.715	6,998.129	6,233.666
	Current Expenditure	-	3,850.258	4,912.146	4,784.988
	Service Delivery Expenditure	4,863.718	1,288.457	2,085.983	1,448.678
044105	Administration	1,870.335	1,494.941	1,524.123	2,126.999
	General Administration	PC21010	1,385.700	872.496	938.038
LQ4087	Industries Department	900.226	336.410	303.427	602.192
	Current Expenditure	372.152	234.797	176.598	297.360
	Service Delivery Expenditure	528.074	101.613	126.829	304.832
LQ4382	Mines & Minerals Department	87.144	141.017	115.135	230.406
	Current Expenditure	66.066	94.851	78.575	114.974
	Service Delivery Expenditure	21.078	46.166	36.560	115.432
LQ4776	District Consumer Protection Council	99.390	115.579	118.693	146.267
	Current Expenditure	73.315	87.961	92.528	112.406
	Service Delivery Expenditure	26.075	27.618	26.165	33.861
LQ5277	Punjab Consumer Protection Council	43.986	55.560	58.077	80.631
	Current Expenditure	34.464	41.474	44.522	58.826
	Service Delivery Expenditure	9.522	14.086	13.555	21.805

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ5279	District Consumer Courts	254.954	223.930	342.706	307.560
	Current Expenditure	206.882	171.844	284.123	247.879
	Service Delivery Expenditure	48.072	52.086	58.583	59.681
	Industries	PC21022	484.635	622.445	586.085
					759.943
LQ4551	Headquarters Establishment	353.882	478.270	487.547	617.161
	Current Expenditure	294.470	427.322	369.913	551.977
	Service Delivery Expenditure	59.412	50.948	117.634	65.184
LQ4643	Foreign Aided Fund under PSDP	62.039	-	-	-
	Service Delivery Expenditure	62.039	-	-	-
LQ4942	Punjab Skills Development Authority	68.714	144.175	98.538	142.782
	Current Expenditure	35.452	89.859	51.380	88.526
	Service Delivery Expenditure	33.262	54.316	47.158	54.256
044120	Others	2,180.419	1,747.847	1,944.115	1,867.618
	Opium	PC21001	7.353	12.987	9.255
					17.618
LQ4001	Opium Factory	7.353	12.987	9.255	17.618
	Current Expenditure	7.155	11.837	9.255	15.393
	Service Delivery Expenditure	0.198	1.150	-	2.225
	Industries	PC21022	2,173.066	1,734.860	1,934.860
					1,850.000
LQ4224	Grant-in-aid to Punjab Small Industries Corporation (PSIC)	2,173.066	1,734.860	1,934.860	1,850.000
	Current Expenditure	699.854	734.860	734.860	850.000
	Service Delivery Expenditure	1,473.212	1,000.000	1,200.000	1,000.000
0442	Mining	862.955	1,182.915	1,049.989	1,392.593
044201	Mining of Mineral Resources	862.955	1,182.915	1,049.989	1,392.593
	Other than Mineral Fuel				
	Industries	PC21022	862.955	1,182.915	1,049.989
					1,392.593
LQ4221	Headquarters Establishment	159.881	200.405	199.752	247.812
	Current Expenditure	133.167	160.934	155.590	209.480
	Service Delivery Expenditure	26.714	39.471	44.162	38.332

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4223	Inspectorate of Mines	268.075	356.868	320.192	414.209
	Current Expenditure	204.233	299.624	240.732	347.141
	Service Delivery Expenditure	63.842	57.244	79.460	67.068
LQ4331	Mines Labour Welfare Commissionerate	229.722	296.709	274.537	398.065
	Current Expenditure	229.722	296.709	274.537	398.065
LW4008	Regional Establishment	205.277	328.933	255.508	332.507
	Current Expenditure	150.303	233.004	171.383	248.889
	Service Delivery Expenditure	54.974	95.929	84.125	83.618
045	Construction and Transport	40,591.647	36,024.051	52,668.945	64,641.544
451	Administration	61.412	156.861	125.026	169.422
045101	Administration	61.412	156.861	125.026	169.422
	General Administration	PC21010	61.412	156.861	125.026
SP4006	C&W Department South Punjab	61.412	156.861	125.026	169.422
	Current Expenditure	32.642	82.962	53.927	92.552
	Service Delivery Expenditure	28.770	73.899	71.099	76.870
0452	Road Transport	30,519.916	27,058.765	41,012.619	48,616.868
045201	Administration	711.349	1,025.624	799.402	1,254.472
	General Administration	PC21010	134.315	215.376	185.506
LQ4088	Transport Department	134.315	215.376	185.506	288.979
	Current Expenditure	95.910	162.837	122.278	208.676
	Service Delivery Expenditure	38.405	52.539	63.228	80.303
	Communications	PC21025	577.034	810.248	613.896
LW4001	Chief Engineers	216.013	336.969	266.153	401.888
	Current Expenditure	181.378	269.074	217.567	331.176
	Service Delivery Expenditure	34.635	67.895	48.586	70.712
LW4002	Superintending Engineer	361.021	473.279	347.743	563.605
	Current Expenditure	298.828	371.913	284.315	458.036
	Service Delivery Expenditure	62.193	101.366	63.428	105.569
045202	Highways, Roads and Bridges	14,289.885	7,848.130	22,048.499	27,307.540
	Communications	PC21025	14,289.885	7,848.130	22,048.499
LQ4263	Executive Engineer	4,384.068	5,187.332	5,226.323	6,100.603
	Current Expenditure	3,901.484	4,408.802	4,516.400	5,299.348
	Service Delivery Expenditure	482.584	778.530	709.923	801.255

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4264	Maintenance & Repair	8,654.190	420.512	15,124.105	19,112.783
	Current Expenditure	53.885	-	180.000	10.050
	Service Delivery Expenditure	8,600.305	420.512	14,944.105	19,102.733
LQ4265	Tools and Plants	12.121	16.000	16.000	17.000
	Service Delivery Expenditure	12.121	16.000	16.000	17.000
LQ4628	Lahore Ring Road Authority	1,176.884	2,128.360	1,598.236	1,983.554
	Current Expenditure	541.548	1,124.133	576.172	1,195.182
	Service Delivery Expenditure	635.336	1,004.227	1,022.064	788.372
LQ5298	Director Planning & Design	62.622	95.926	83.835	93.600
	Current Expenditure	50.891	77.516	70.443	74.960
	Service Delivery Expenditure	11.731	18.410	13.392	18.640
045205	Grants, Loans, Subsidies for Construction and Operation of Road Transport System	15,323.920	17,884.665	17,928.673	19,711.394
	Subsidies	PC21030	15,323.920	17,884.665	17,928.673
					19,711.394
LQ5995	Subsidies on Transport	15,323.920	17,884.665	17,928.673	19,711.394
	Service Delivery Expenditure	15,323.920	17,884.665	17,928.673	19,711.394
045220	Others	194.762	300.346	236.045	343.462
	Communications	PC21025	194.762	300.346	343.462
LQ4644	Director of Road Assets Management System (RAMS)	10.967	47.311	21.625	54.562
	Current Expenditure	10.186	36.488	16.392	43.444
	Service Delivery Expenditure	0.781	10.823	5.233	11.118
LW4003	Directorate of Bridges	25.383	46.002	38.519	47.443
	Current Expenditure	23.817	37.287	36.011	38.479
	Service Delivery Expenditure	1.566	8.715	2.508	8.964
LW4004	Land Acquisition & Control Officers	84.152	115.142	88.080	138.919
	Current Expenditure	67.056	84.281	70.263	106.235
	Service Delivery Expenditure	17.096	30.861	17.817	32.684
LW4006	Road Research and Material Testing Institute	74.260	91.891	87.821	102.538
	Current Expenditure	60.755	71.421	66.139	79.453
	Service Delivery Expenditure	13.505	20.470	21.682	23.085

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0457	Construction (Works)	10,010.319	8,808.425	11,531.300	15,855.254
045701	Administration	587.273	694.806	709.516	798.676
	Civil Works	PC21024	587.273	694.806	709.516
LQ4351	Chief Engineers Works and Research Development	171.152	204.681	178.957	205.486
	Current Expenditure	128.100	151.954	126.438	154.127
	Service Delivery Expenditure	43.052	52.727	52.519	51.359
LQ4352	Director Planning & Design	39.579	55.200	46.740	65.298
	Current Expenditure	32.873	46.050	37.381	53.705
	Service Delivery Expenditure	6.706	9.150	9.359	11.593
LQ4354	Superintending Engineers	376.542	434.925	483.819	527.892
	Current Expenditure	326.821	379.477	424.416	443.429
	Service Delivery Expenditure	49.721	55.448	59.403	84.463
045702	Buildings And Structures	9,098.112	7,658.634	10,439.882	14,552.741
	Civil Works	(Charged)	PC24024	233.917	220.000
				269.500	280.675
LQ4250	Maintenance & Repair	(Charged)	233.917	220.000	269.500
	Service Delivery Expenditure		233.917	220.000	269.500
	Civil Works		PC21024	8,864.195	7,438.634
				10,170.382	14,272.066
LQ4249	Executive Engineer	3,186.968	4,229.334	4,471.646	5,202.066
	Current Expenditure	2,939.129	3,999.925	4,099.839	4,589.347
	Service Delivery Expenditure	247.839	229.409	371.807	612.719
LQ4251	Maintenance and Repairs	5,671.466	3,200.000	5,689.436	9,060.000
	Current Expenditure	-	-	340.001	-
	Service Delivery Expenditure	5,671.466	3,200.000	5,349.435	9,060.000
LQ4256	Tools and Plants	5.761	9.300	9.300	10.000
	Service Delivery Expenditure	5.761	9.300	9.300	10.000
045720	Others	324.934	454.985	381.902	503.837
	Civil Works	PC21024	324.934	454.985	381.902
				381.902	503.837
LQ4258	Chief Architect	254.218	371.709	293.505	399.977
	Current Expenditure	216.787	309.969	244.131	328.268
	Service Delivery Expenditure	37.431	61.740	49.374	71.709
LQ4395	Director Building Research Station	70.716	83.276	88.397	103.860
	Current Expenditure	53.333	61.862	60.693	80.588
	Service Delivery Expenditure	17.383	21.414	27.704	23.272

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
047	Other Industries	105.325	170.846	304.784	288.497
0472	Subsidies	105.325	170.846	304.784	288.497
047202	Tourism	105.325	170.846	304.784	288.497
	General Administration	PC21010	70.125	79.345	90.788
LQ4685	Secretary Tourism Department	70.125	79.345	90.788	160.424
	Current Expenditure	36.168	45.105	52.268	76.671
	Service Delivery Expenditure	33.957	34.240	38.520	83.753
	Miscellaneous Departments	PC21023	35.200	91.501	213.996
LQ4631	Tourism	19.769	65.000	195.176	96.000
	Service Delivery Expenditure	19.769	65.000	195.176	96.000
LQ5302	Department of Tourist Services	15.431	26.501	18.820	32.073
	Current Expenditure	7.772	13.719	8.269	19.003
	Service Delivery Expenditure	7.659	12.782	10.551	13.070
05	Environment Protection	508.576	632.055	780.838	1,550.719
053	Pollution Abatement	508.576	632.055	780.838	1,550.719
0531	Pollution Abatement	508.576	632.055	780.838	1,550.719
053101	Environment Protection	508.576	632.055	780.838	1,550.719
	Public Health	PC21017	508.576	632.055	780.838
LQ4186	Environmental Protection Agency	508.576	632.055	759.357	1,464.726
	Current Expenditure	407.489	528.752	570.556	870.733
	Service Delivery Expenditure	101.087	103.303	188.801	593.993
LQ5832	Environmental Legislation o/o Director General Environmental Policy Centre (EPC)	-	-	9.846	39.412
	Current Expenditure	-	-	8.687	34.783
	Service Delivery Expenditure	-	-	1.159	4.629
LQ5834	Director General, Environmental Monitoring Centre (EMC)	-	-	11.635	46.581
	Current Expenditure	-	-	10.476	41.952
	Service Delivery Expenditure	-	-	1.159	4.629

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
06	Housing and Community Amenities	25,299.410	9,445.419	22,139.281	24,099.060
061	Housing Development	926.615	1,114.796	1,290.512	4,127.342
0611	Housing Development	926.615	1,114.796	1,290.512	4,127.342
061101	Administration	617.083	653.810	822.304	3,622.777
	General Administration				
	PC21010	514.466	483.307	697.386	585.539
LQ4076	HUD & PHE Department	336.807	204.418	255.202	263.498
	Current Expenditure	139.027	151.223	173.904	200.874
	Service Delivery Expenditure	197.780	53.195	81.298	62.624
LQ4077	Environment Protection Deptt	55.225	50.600	255.642	99.335
	Current Expenditure	32.385	42.006	39.515	72.525
	Service Delivery Expenditure	22.840	8.594	216.127	26.810
LQ4552	Registrar Punjab Environmental Tribunal	38.783	68.372	41.820	67.153
	Current Expenditure	27.326	51.839	28.691	49.958
	Service Delivery Expenditure	11.457	16.533	13.129	17.195
SP4011	HUD & PHE Department South Punjab	83.651	159.917	144.722	155.553
	Current Expenditure	51.725	80.229	67.630	89.231
	Service Delivery Expenditure	31.926	79.688	77.092	66.322
	Housing and Physical Planning				
	PC21026	102.617	170.503	124.918	3,037.238
LQ4275	Head Quarter Establishment	102.617	170.503	124.918	3,037.238
	Current Expenditure	87.661	145.494	106.095	161.366
	Service Delivery Expenditure	14.956	25.009	18.823	2,875.872
061102	Low Cost Housing	309.532	460.986	468.208	504.565
	Housing & Physical Planning Department				
	PC21026	309.532	460.986	468.208	504.565
LQ4762	Field Formations	309.532	460.986	468.208	504.565
	Current Expenditure	269.755	414.311	320.236	445.289
	Service Delivery Expenditure	39.777	46.675	147.972	59.276

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
062	Community Development	12,871.135	1,850.914	8,443.376	2,641.915
0621	Urban Development	85.043	162.507	124.780	147.132
062101	Administration	85.043	162.507	124.780	147.132
	Public Health	PC21017	85.043	162.507	147.132
LQ4671	Dera Ghazi Khan Development Authority	26.565	79.907	51.789	63.001
	Current Expenditure	18.513	60.103	35.584	43.812
	Service Delivery Expenditure	8.052	19.804	16.205	19.189
LQ4941	Koh-e-Suleman Development Authority	58.478	82.600	72.991	84.131
	Current Expenditure	33.856	48.604	41.146	47.849
	Service Delivery Expenditure	24.622	33.996	31.845	36.282
0622	Rural Development	12,786.092	1,688.407	8,318.596	2,494.783
062202	Rural Works Programme	12,786.092	1,688.407	8,318.596	2,494.783
	Miscellaneous	PC21031	12,786.092	1,688.407	2,494.783
LQ4288	Provincial Directorate (LG&CD)	11,271.715	139.065	6,504.150	167.220
	Current Expenditure	2,742.921	115.847	3,434.040	135.681
	Service Delivery Expenditure	8,528.794	23.218	3,070.110	31.539
LQ4289	District Establishment (LG&CD)	1,027.045	962.871	1,210.826	1,132.137
	Current Expenditure	911.842	843.751	1,031.179	1,008.642
	Service Delivery Expenditure	115.203	119.120	179.647	123.495
LQ4291	Directorate of Katchi Abadis	47.149	71.308	55.471	78.768
	Current Expenditure	35.954	55.678	46.871	67.299
	Service Delivery Expenditure	11.195	15.630	8.600	11.469
LQ4309	Walled City of Lahore Authority	433.615	438.184	509.056	1,015.601
	Current Expenditure	236.206	249.762	273.639	262.463
	Service Delivery Expenditure	197.409	188.422	235.417	753.138
LQ4943	Punjab Shehr-e-Khamoshan Graveyard Authority Lahore	-	39.664	11.248	43.859
	Current Expenditure	-	17.399	9.811	23.379
	Service Delivery Expenditure	-	22.265	1.437	20.480
SP4110	Directorate General LG&CD Department	6.568	37.315	27.845	57.198
	Current Expenditure	0.265	12.414	4.699	17.768
	Service Delivery Expenditure	6.303	24.901	23.146	39.430

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024	
063	Water Supply	11,501.660	6,479.709	12,405.393	17,329.803	
0631	Water Supply	11,501.660	6,479.709	12,405.393	17,329.803	
063101	Administration	2,387.830	3,161.321	2,839.955	3,846.513	
	Public Health	PC21017	2,387.830	3,161.321	2,839.955	3,846.513
LQ4201	Chief Engineer (North Zone)	1,226.233	2,012.645	1,658.978	2,367.057	
	Current Expenditure	912.945	872.458	1,156.272	1,221.882	
	Service Delivery Expenditure	313.288	1,140.187	502.706	1,145.175	
LQ4202	Chief Engineer (South Zone)	1,161.597	1,148.676	1,180.977	1,479.456	
	Current Expenditure	952.117	994.757	1,040.488	1,312.717	
	Service Delivery Expenditure	209.480	153.919	140.489	166.739	
063102	Works (Construction) and Operations	165.778	242.620	227.308	306.152	
	Public Health	PC21017	165.778	242.620	227.308	306.152
LQ4682	Punjab Aab-e-Pak Authority Lahore	165.778	242.620	227.308	306.152	
	Current Expenditure	131.313	195.879	169.967	205.855	
	Service Delivery Expenditure	34.465	46.741	57.341	100.297	
063103	GRANTS, LOANS & SUBSIDIES	8,948.052	3,075.756	9,338.130	13,177.126	
	Public Health	PC21017	8,948.052	3,075.756	9,338.130	13,177.126
LQ4324	Grant in Aid to WASA's	5,325.568	30.000	6,142.374	9,031.370	
	Service Delivery Expenditure	5,325.568	30.000	6,142.374	9,031.370	
LQ4340	DG Parks & Horticulture Authority	2,669.961	1,970.000	2,120.000	3,070.000	
	Service Delivery Expenditure	2,669.961	1,970.000	2,120.000	3,070.000	
LQ4546	PHA Sargodha	62.240	62.489	62.489	62.489	
	Service Delivery Expenditure	62.240	62.489	62.489	62.489	
LQ4547	PHA Sahiwal	45.985	86.000	86.000	86.000	
	Service Delivery Expenditure	45.985	86.000	86.000	86.000	
LQ4548	PHA DG Khan	44.776	44.779	44.779	44.779	
	Service Delivery Expenditure	44.776	44.779	44.779	44.779	

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024	
LQ4549	PHA Bahawalpur	47.992	47.994	47.994	47.994	
	Service Delivery Expenditure	47.992	47.994	47.994	47.994	
LQ4550	PHA Gujranwala	39.891	39.894	39.894	39.894	
	Service Delivery Expenditure	39.891	39.894	39.894	39.894	
LQ4666	PHA Sialkot	-	82.953	82.953	82.953	
	Service Delivery Expenditure	-	82.953	82.953	82.953	
LQ4901	MD PHA Faisalabad	249.999	250.000	250.000	250.000	
	Service Delivery Expenditure	249.999	250.000	250.000	250.000	
LQ4903	MD PHA Multan	304.372	304.374	304.374	304.374	
	Service Delivery Expenditure	304.372	304.374	304.374	304.374	
LQ4904	MD PHA Rawalpindi	157.268	157.273	157.273	157.273	
	Service Delivery Expenditure	157.268	157.273	157.273	157.273	
063120	Others	-	0.012	-	0.012	
	Public Health					
		PC21017	-	0.012	-	0.012
LQ4512	Superintendence Engineer	-	0.006	-	0.006	
	Current Expenditure	-	0.004	-	0.004	
	Service Delivery Expenditure	-	0.002	-	0.002	
LQ4513	Executive Engineer	-	0.006	-	0.006	
	Current Expenditure	-	0.004	-	0.004	
	Service Delivery Expenditure	-	0.002	-	0.002	
07	Health	155,393.343	188,913.603	191,939.158	227,915.948	
073	Hospital Services	117,742.824	148,754.918	146,397.507	173,216.168	
0731	General Hospitals Services	116,616.153	147,468.727	145,027.954	171,549.295	
073101	General Hospitals Services	111,116.153	141,968.727	138,811.434	164,774.295	
	Health					
		PC21016	111,116.153	141,968.727	138,811.434	164,774.295
BO4002	B.V. Hospital/QAMC	6,184.098	8,724.574	7,577.017	9,098.833	
	Current Expenditure	3,204.009	5,762.359	4,071.825	6,445.344	
	Service Delivery Expenditure	2,980.089	2,962.215	3,505.192	2,653.489	

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
FQ4001	DHQ Hospital / Allied Hospital Punjab Medical College	7,686.226	8,880.584	9,324.880	9,515.526
	Current Expenditure	3,591.942	5,097.704	4,322.641	5,255.962
	Service Delivery Expenditure	4,094.284	3,782.880	5,002.239	4,259.564
FQ4551	Faisalabad Institute of Cardiology	2,056.694	2,134.924	2,475.271	2,386.829
	Current Expenditure	638.754	891.003	776.233	977.024
	Service Delivery Expenditure	1,417.940	1,243.921	1,699.038	1,409.805
LQ4012	Gujranwala Medical College	2,339.111	3,837.020	3,362.214	4,388.801
	Current Expenditure	1,147.915	2,474.138	1,507.981	2,914.982
	Service Delivery Expenditure	1,191.196	1,362.882	1,854.233	1,473.819
LQ4035	Sialkot Medical College	2,338.903	2,353.810	2,371.229	2,889.191
	Current Expenditure	26.784	-	-	-
	Service Delivery Expenditure	2,312.119	2,353.810	2,371.229	2,889.191
LQ4046	Sahiwal Medical College	1,832.197	2,449.371	2,829.799	3,705.214
	Current Expenditure	952.954	1,442.543	1,277.502	2,365.630
	Service Delivery Expenditure	879.243	1,006.828	1,552.297	1,339.584
LQ4166	Model Chest Clinic	13.815	18.236	15.330	21.664
	Current Expenditure	10.215	13.688	11.219	16.615
	Service Delivery Expenditure	3.600	4.548	4.111	5.049
LQ4167	Dental Hospital	353.790	479.514	418.854	512.375
	Current Expenditure	134.088	154.559	155.473	203.294
	Service Delivery Expenditure	219.702	324.955	263.381	309.081
LQ4168	Pediatric Hospital/institute Lahore, Nursing School-cum-Hostel	5,214.497	6,908.626	5,999.846	7,290.462
	Current Expenditure	2,364.652	3,578.420	2,701.166	4,010.474
	Service Delivery Expenditure	2,849.845	3,330.206	3,298.680	3,279.988
LQ4169	Other Hospitals & Dispensaries Mufassil Hospitals and Dispensaries	21.954	28.275	28.133	30.276
	Current Expenditure	14.930	18.975	18.361	23.089
	Service Delivery Expenditure	7.024	9.300	9.772	7.187
LQ4171	Lahore General Hospital Lahore/PGMI	6,087.951	7,449.489	7,091.319	7,622.567
	Current Expenditure	3,171.778	4,472.603	3,480.658	4,901.284
	Service Delivery Expenditure	2,916.173	2,976.886	3,610.661	2,721.283

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4172	Jinnah Hospital / AIMC	5,703.549	6,863.464	6,895.242	7,267.316
	Current Expenditure	2,895.316	3,670.950	3,230.602	3,993.648
	Service Delivery Expenditure	2,808.233	3,192.514	3,664.640	3,273.668
LQ4173	Punjab Institute of Cardiology	4,306.886	4,614.429	4,812.631	4,975.225
	Current Expenditure	1,563.582	2,231.987	1,875.460	2,573.293
	Service Delivery Expenditure	2,743.304	2,382.442	2,937.171	2,401.932
LQ4175	Ganga Ram Hospital / Fatima Jinnah Medical College	4,110.709	4,272.600	5,174.425	5,015.224
	Current Expenditure	2,132.931	2,544.155	2,253.944	3,215.746
	Service Delivery Expenditure	1,977.778	1,728.445	2,920.481	1,799.478
LQ4176	Services Hospital / SIMS	5,647.941	6,079.289	6,563.175	6,398.193
	Current Expenditure	2,772.245	3,119.809	3,235.904	3,722.404
	Service Delivery Expenditure	2,875.696	2,959.480	3,327.271	2,675.789
LQ4308	Rawalpindi Institute of Cardiology, Rawalpindi	2,040.730	2,463.703	2,375.317	2,378.381
	Current Expenditure	482.990	1,150.241	592.635	1,079.686
	Service Delivery Expenditure	1,557.740	1,313.462	1,782.682	1,298.695
LQ4469	Lumpsum Provision for Kidney Centers in Public Sector Hospitals	-	675.000	-	675.000
	Service Delivery Expenditure	-	675.000	-	675.000
LQ4471	Nishtar Institute of Dentistry, Multan	451.776	519.584	494.456	569.357
	Current Expenditure	286.312	357.061	321.418	416.640
	Service Delivery Expenditure	165.464	162.523	173.038	152.717
LQ4543	D G Khan Medical College	2,941.629	3,390.222	3,810.249	4,613.699
	Current Expenditure	1,386.283	2,420.085	1,810.583	2,687.771
	Service Delivery Expenditure	1,555.346	970.137	1,999.666	1,925.928
LQ4589	Nawaz Sharif Hospital Yakki Gate	1,012.430	1,023.591	1,178.455	1,115.964
	Current Expenditure	427.205	636.177	469.997	733.687
	Service Delivery Expenditure	585.225	387.414	708.458	382.277
LQ4618	Kot Khawaja Saeed Hospital, Lahore	1,202.413	1,293.212	1,480.047	1,576.851
	Current Expenditure	582.563	773.088	756.738	889.252
	Service Delivery Expenditure	619.850	520.124	723.309	687.599

ESTIMATES OF EXPENDITURE*(Rs. in million)*

	Head of Account	Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4627	Shahdara Hospital, Lahore	1,062.143	1,154.768	1,151.622	1,299.104
	Current Expenditure	475.438	712.086	552.030	848.115
	Service Delivery Expenditure	586.705	442.682	599.592	450.989
LQ4629	Prevention and Control of Epidemics in Punjab	1,011.227	1,146.945	1,742.346	1,838.127
	Current Expenditure	829.422	939.255	992.471	1,038.288
	Service Delivery Expenditure	181.805	207.690	749.875	799.839
LQ4645	Specialized Healthcare & Medical Education Department (Grant in Aid)	8,583.248	10,944.000	14,491.540	18,033.244
	Current Expenditure	-	-	-	-
	Service Delivery Expenditure	8,583.248	10,944.000	14,491.540	18,033.244
LQ4650	Wazirabad Institute of Cardiology	1,000.235	1,308.941	1,194.811	1,508.032
	Current Expenditure	343.904	712.510	413.455	882.301
	Service Delivery Expenditure	656.331	596.431	781.356	625.731
LQ4654	Policy and Strategic Planning Unit	139.020	152.184	157.717	162.546
	Current Expenditure	124.030	133.800	144.680	147.539
	Service Delivery Expenditure	14.990	18.384	13.037	15.007
LQ4655	National Program for Family Planning & Primary Health Clinic Punjab under IRMNCH of Nutrition Program	994.071	1,074.072	1,414.331	1,797.668
	Current Expenditure	13.114	14.072	14.081	16.994
	Service Delivery Expenditure	980.957	1,060.000	1,400.250	1,780.674
LQ4660	Allocation of funds for improvement of Health Facilities	-	6,400.000	-	8,745.881
	Service Delivery Expenditure	-	6,400.000	-	8,745.881
LQ4710	DHQ Teaching Hospital, Sargodha	9.670	17.840	46.403	20.013
	Current Expenditure	9.140	10.540	9.603	11.983
	Service Delivery Expenditure	0.530	7.300	36.800	8.030
LQ4933	Multan Institute of Kidney Disease	-	800.000	-	-
	Service Delivery Expenditure	-	800.000	-	-
LQ4940	Punjab Institute of Neuro Sciences, Lahore	1,626.542	1,797.183	1,716.225	1,923.152
	Current Expenditure	615.430	796.152	691.149	888.397
	Service Delivery Expenditure	1,011.112	1,001.031	1,025.076	1,034.755
LQ5041	Children Hospital FSD	1,064.354	1,105.436	1,320.918	1,219.410
	Current Expenditure	488.343	807.206	507.385	907.678
	Service Delivery Expenditure	576.011	298.230	813.533	311.732

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ5270	Funds for DHQs/THQs in Punjab	-	1,000.000	-	1,000.000
	Current Expenditure	-	-	-	-
	Service Delivery Expenditure	-	1,000.000	-	1,000.000
LQ5304	Government Said Mitha Hospital	642.659	650.089	600.603	648.552
	Current Expenditure	227.646	299.815	250.556	320.906
	Service Delivery Expenditure	415.013	350.274	350.047	327.646
LQ5305	Punjab Health Care Commission	622.523	625.000	625.000	1,000.000
	Service Delivery Expenditure	622.523	625.000	625.000	1,000.000
LQ5474	Revamping Program for DHQ/THQ Hospitals all Over the Punjab	3,484.756	4,000.000	3,680.580	4,800.000
	Service Delivery Expenditure	3,484.756	4,000.000	3,680.580	4,800.000
LQ5503	Mian Munshi Hospital, Lahore	928.847	664.629	955.046	866.929
	Current Expenditure	254.861	274.674	281.192	376.137
	Service Delivery Expenditure	673.986	389.955	673.854	490.792
LQ5879	Mayo Hospital, Lahore	7,306.571	8,689.509	10,258.066	9,478.659
	Current Expenditure	3,523.374	3,851.380	3,808.029	4,474.370
	Service Delivery Expenditure	3,783.197	4,838.129	6,450.037	5,004.289
LQ5882	Lady Willington Hospital, Lahore	858.437	1,037.038	949.224	1,108.959
	Current Expenditure	397.347	567.981	462.303	644.881
	Service Delivery Expenditure	461.090	469.057	486.921	464.078
LQ5883	Lady Aitchison Hospital, Lahore	488.927	663.724	577.631	771.156
	Current Expenditure	259.899	413.976	323.308	505.585
	Service Delivery Expenditure	229.028	249.748	254.323	265.571
LW4096	Punjab Institute of Preventive Ophthalmology	134.622	275.270	187.126	316.866
	Current Expenditure	106.397	233.955	152.937	279.207
	Service Delivery Expenditure	28.225	41.315	34.189	37.659
MP4005	Nishtar Hospital/Nishtar Medical College	5,932.535	6,519.856	6,604.168	7,127.207
	Current Expenditure	2,551.257	3,437.902	3,034.445	4,191.318
	Service Delivery Expenditure	3,381.278	3,081.954	3,569.723	2,935.889
MP4009	Multam Institute of Cardiology	2,071.579	2,368.022	2,265.094	2,488.550
	Current Expenditure	863.327	1,217.314	993.980	1,338.686
	Service Delivery Expenditure	1,208.252	1,150.708	1,271.114	1,149.864

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
MP4010	Children Complex, Multan	1,547.335	1,800.718	1,756.165	1,937.958
	Current Expenditure	856.587	1,288.944	998.853	1,423.911
	Service Delivery Expenditure	690.748	511.774	757.312	514.047
RA4004	Tuberculosis Sanitarium, Samli	135.745	167.463	162.050	201.919
	Current Expenditure	97.015	126.940	114.021	155.840
	Service Delivery Expenditure	38.730	40.523	48.029	46.079
RA4005	DHQ / RGH / Holy Family Hospital / RMC	6,294.055	8,081.707	8,212.248	9,090.813
	Current Expenditure	3,014.025	4,460.582	3,604.298	5,920.558
	Service Delivery Expenditure	3,280.030	3,621.125	4,607.950	3,170.255
RR4001	Sh. Zayed Hospital, R. Y. Khan	3,629.753	5,064.816	4,464.631	5,342.602
	Current Expenditure	1,849.755	3,586.732	2,304.106	3,734.284
	Service Delivery Expenditure	1,779.998	1,478.084	2,160.525	1,608.318
073105	Punjab Health facilities Management Company	5,500.000	5,500.000	6,216.520	6,775.000
	Health	PC21016	5,500.000	6,216.520	6,775.000
LQ5045	Punjab Health Facilities Management Company	5,500.000	5,500.000	6,216.520	6,775.000
	Service Delivery Expenditure	5,500.000	5,500.000	6,216.520	6,775.000
0732	Special Hospital Services	1,126.671	1,286.191	1,369.553	1,666.873
073201	Special Hospital Services (Mental Hospital)	1,126.671	1,286.191	1,369.553	1,666.873
	Health	PC21016	1,126.671	1,369.553	1,666.873
LQ4181	Mental Hospital	1,126.671	1,286.191	1,369.553	1,666.873
	Current Expenditure	641.908	911.934	750.543	1,165.018
	Service Delivery Expenditure	484.763	374.257	619.010	501.855
074	Public Health Services	17,081.383	15,686.715	17,794.196	26,319.801
0741	Public Health Services	17,081.383	15,686.715	17,794.196	26,319.801
074104	Chemical Examiner and Laboratories	713.082	941.442	893.166	1,237.001
	Health	PC21016	713.082	893.166	1,237.001
LQ4183	Bacteriological Laboratory	16.922	34.420	26.374	31.258
	Current Expenditure	5.670	10.434	8.387	13.090
	Service Delivery Expenditure	11.252	23.986	17.987	18.168

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4185	Drug Laboratories	691.493	875.040	854.189	1,183.566
	Current Expenditure	330.256	468.445	400.605	618.339
	Service Delivery Expenditure	361.237	406.595	453.584	565.227
LQ4542	Chief Chemical Examiner Laboratory Punjab, Lahore	4.667	31.982	12.603	22.177
	Current Expenditure	1.121	7.563	1.822	7.558
	Service Delivery Expenditure	3.546	24.419	10.781	14.619
074105	EPI (Expanded Program of Immunization)	9,225.299	6,762.133	7,962.026	14,231.822
	Health	PC21016	9,225.299	6,762.133	7,962.026
			9,225.299	6,762.133	7,962.026
LQ4689	Expanded Program on Immunization in Punjab (EPI)	9,225.299	6,762.133	7,962.026	14,231.822
	Current Expenditure	5.996	31.413	12.769	137.316
	Service Delivery Expenditure	9,219.303	6,730.720	7,949.257	14,094.506
074107	Population Welfare Measures	7,143.002	7,983.140	8,939.004	10,850.978
	General Administration	PC21010	116.476	141.594	177.271
			116.476	141.594	177.271
LQ4575	Directorate of P&P	22.481	46.768	41.826	51.209
	Current Expenditure	12.472	17.632	16.052	22.913
	Service Delivery Expenditure	10.009	29.136	25.774	28.296
LQ5364	Population Welfare Department	93.995	94.826	135.445	135.471
	Current Expenditure	66.513	72.110	101.133	96.973
	Service Delivery Expenditure	27.482	22.716	34.312	38.498
	Miscellaneous Department	PC21023	7,026.526	7,841.546	8,761.733
			7,026.526	7,841.546	8,761.733
LQ4553	DG Population Welfare LHR	7,026.526	7,841.546	8,761.733	10,664.298
	Current Expenditure	4,948.458	5,500.847	6,404.747	6,606.079
	Service Delivery Expenditure	2,078.068	2,340.699	2,356.986	4,058.219
076	Health Administration	20,569.136	24,471.970	27,747.455	28,379.979
0761	Administration	20,569.136	24,471.970	27,747.455	28,379.979
076101	Administration	20,569.136	24,471.970	27,747.455	28,379.979
	General Administration	PC21010	1,517.255	1,682.200	2,022.334
			1,517.255	1,682.200	2,022.334
LQ4074	Health Department	574.208	699.472	839.609	938.081
	Current Expenditure	250.913	478.113	353.594	634.877
	Service Delivery Expenditure	323.295	221.359	486.015	303.204

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4105	Drug Courts	120.196	133.440	140.525	200.960
	Current Expenditure	101.196	109.788	113.309	170.379
	Service Delivery Expenditure	19.000	23.652	27.216	30.581
LQ4672	Punjab Agriculture Food & Drug Authority (PAFDA)	5.964	-	-	-
	Service Delivery Expenditure	5.964	-	-	-
LQ4795	Primary & Secondary Health Care	602.363	498.662	700.800	740.634
	Current Expenditure	251.612	294.955	268.106	334.785
	Service Delivery Expenditure	350.751	203.707	432.694	405.849
SP4015	Health Department South Punjab	63.517	-	-	-
	Current Expenditure	41.286	-	-	-
	Service Delivery Expenditure	22.231	-	-	-
SP4016	Specialized Healthcare & Medical Education South Punjab	75.799	191.402	162.793	162.416
	Current Expenditure	24.726	99.381	77.472	108.420
	Service Delivery Expenditure	51.073	92.021	85.321	53.996
SP4017	Primary & Secondary Healthcare South Punjab	75.208	159.224	178.607	121.597
	Current Expenditure	43.318	80.920	69.203	75.540
	Service Delivery Expenditure	31.890	78.304	109.404	46.057
	Health	PC21016	19,051.881	22,789.770	25,725.121
LQ4160	Directorate of Nursing Services, Punjab	835.034	1,763.467	1,578.767	1,894.233
	Current Expenditure	362.070	427.861	383.161	609.152
	Service Delivery Expenditure	472.964	1,335.606	1,195.606	1,285.081
LQ4161	Superintendence	12,854.516	12,868.918	16,920.358	14,942.930
	Current Expenditure	447.749	530.706	586.253	806.544
	Service Delivery Expenditure	12,406.767	12,338.212	16,334.105	14,136.386
LQ4162	Grant-in-aid	722.732	1,322.842	1,434.963	2,083.300
	Current Expenditure	-	-	-	-
	Service Delivery Expenditure	722.732	1,322.842	1,434.963	2,083.300
LQ4163	Provincial Blood Transfusion Services	1,270.791	1,620.936	1,574.728	1,813.117
	Current Expenditure	386.020	576.320	464.185	719.727
	Service Delivery Expenditure	884.771	1,044.616	1,110.543	1,093.390

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4164	Central Medical Equipment Repair Workshop at Lahore	10.193	28.252	37.661	28.566
	Current Expenditure	5.443	9.723	4.011	13.001
	Service Delivery Expenditure	4.750	18.529	33.650	15.565
LQ4165	Audit Cell	23.848	67.156	41.229	82.379
	Current Expenditure	19.225	49.017	23.981	61.132
	Service Delivery Expenditure	4.623	18.139	17.248	21.247
LQ4560	Punjab Human Organ Transplant Authority	191.211	232.440	232.440	232.431
	Service Delivery Expenditure	191.211	232.440	232.440	232.431
LQ4622	Blood Transfusion Authority	16.001	52.469	23.205	58.147
	Current Expenditure	7.872	37.119	7.833	42.401
	Service Delivery Expenditure	8.129	15.350	15.372	15.746
LQ4633	Aziz Bhatti Shaheed Hospital, Gujrat	1,455.247	1,686.787	1,405.687	2,314.304
	Current Expenditure	579.391	953.230	570.171	1,281.379
	Service Delivery Expenditure	875.856	733.557	835.516	1,032.925
LQ4669	Surgeon Medicolegal Punjab Lahore	30.423	48.387	34.776	56.553
	Current Expenditure	13.128	38.546	16.361	42.814
	Service Delivery Expenditure	17.295	9.841	18.415	13.739
LQ4708	Medical Stores Depot	70.425	130.166	115.122	138.014
	Current Expenditure	26.172	82.552	59.088	84.154
	Service Delivery Expenditure	44.253	47.614	56.034	53.860
LQ4786	DHQ Teaching Hospital, Sargodha	1,537.745	2,846.469	2,197.162	2,441.296
	Current Expenditure	633.652	1,647.768	959.311	1,383.504
	Service Delivery Expenditure	904.093	1,198.701	1,237.851	1,057.792
LQ5807	Drugs Control	-	47.759	28.044	45.643
	Current Expenditure	-	26.614	22.704	26.321
	Service Delivery Expenditure	-	21.145	5.340	19.322
MP4004	Central Medical Equipment Repair Workshop at Multan	7.240	17.345	32.538	20.456
	Current Expenditure	3.644	12.745	5.392	14.224
	Service Delivery Expenditure	3.596	4.600	27.146	6.232
SP4104	Directorate General of Health & Population Welfare Department South Punjab	14.401	35.757	28.386	36.030
	Current Expenditure	8.479	22.071	7.950	21.137
	Service Delivery Expenditure	5.922	13.686	20.436	14.893

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
SQ4001	Central Medical Equipment Repair Workshop at Sargodha	12.074	20.620	40.055	28.892
	Current Expenditure	9.556	13.380	13.727	18.162
	Service Delivery Expenditure	2.518	7.240	26.328	10.730
08	Recreational, Culture and Religion	3,983.645	5,340.464	5,359.406	6,549.526
081	Recreational and Sporting Services	1,304.693	1,387.167	1,906.788	2,034.569
0811	Recreational and Sporting Services	1,304.693	1,387.167	1,906.788	2,034.569
081103	Zoo and other Entertainments Services	41.876	53.590	49.696	55.817
	Miscellaneous Departments	PC21023	41.876	53.590	49.696
BO4055	Zoological Garden/Bahawalpur Museum	1.326	3.998	0.955	2.986
	Current Expenditure	1.036	1.570	0.672	1.361
	Service Delivery Expenditure	0.290	2.428	0.283	1.625
LQ4240	Zoo and Other Entertainment Places	40.550	49.592	48.741	52.831
	Current Expenditure	16.920	23.679	22.245	27.883
	Service Delivery Expenditure	23.630	25.913	26.496	24.948
081105	Administration	1,262.817	1,333.577	1,857.092	1,978.752
	General Administration	PC21010	1,262.817	1,333.577	1,857.092
LQ4153	Directorate General Sports	89.670	-	-	-
	Current Expenditure	89.670	-	-	-
LQ4681	Sports & Youth Affairs Punjab	927.038	1,167.951	1,239.527	1,769.565
	Current Expenditure	590.638	872.425	891.275	981.122
	Service Delivery Expenditure	336.400	295.526	348.252	788.443
LQ4686	Sports Board Punjab Lahore	195.624	94.612	542.851	100.789
	Current Expenditure	48.909	50.523	107.434	52.340
	Service Delivery Expenditure	146.715	44.089	435.417	48.449
LQ5142	Youth Affairs Sports Archeology	50.485	71.014	74.714	108.398
	Current Expenditure	40.090	50.650	56.302	75.521
	Service Delivery Expenditure	10.395	20.364	18.412	32.877

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
082	Cultural Services	1,080.155	1,227.033	1,391.527	1,480.175
0821	Cultural Services	1,080.155	1,227.033	1,391.527	1,480.175
082105	Promotion Of Cultural Activities	937.924	1,044.302	1,207.269	1,287.303
	Miscellaneous Departments	PC21023	937.924	1,044.302	1,207.269
LQ4241	Promotion of Cultural Activities	286.499	132.130	138.630	135.130
	Service Delivery Expenditure	286.499	132.130	138.630	135.130
LQ4522	Lahore Arts Council Lahore	291.857	370.041	374.494	405.264
	Current Expenditure	173.612	239.260	222.753	237.566
	Service Delivery Expenditure	118.245	130.781	151.741	167.698
LQ4523	Punjab Council of Arts Lahore	247.478	433.473	311.956	457.531
	Current Expenditure	134.212	311.164	182.862	322.761
	Service Delivery Expenditure	113.266	122.309	129.094	134.770
LQ4525	Punjab Institute of Language Arts & Cult	112.090	108.658	382.189	289.378
	Current Expenditure	75.273	78.877	90.144	97.674
	Service Delivery Expenditure	36.817	29.781	292.045	191.704
082120	Others	142.231	182.731	184.258	192.872
	Public Health	PC21017	142.231	182.731	184.258
LQ4541	Project Director Bagh-e-Jinnah PHA	142.231	182.731	184.258	192.872
	Current Expenditure	104.414	133.520	121.296	134.301
	Service Delivery Expenditure	37.817	49.211	62.962	58.571
083	Broadcasting and Publishing	1,106.592	1,350.582	1,290.369	1,723.903
0831	Broadcasting and Publishing	1,106.592	1,350.582	1,290.369	1,723.903
083103	Publicity	148.081	179.302	174.230	212.701
	Agriculture	PC21018	148.081	179.302	174.230
LQ4188	Agriculture Information Bureau	148.081	179.302	174.230	212.701
	Current Expenditure	79.859	95.001	92.025	122.755
	Service Delivery Expenditure	68.222	84.301	82.205	89.946

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
083104	Public Relations	958.511	1,171.280	1,116.139	1,511.202
	Miscellaneous Departments	PC21023	958.511	1,171.280	1,511.202
LQ4237	Public Relations	958.511	1,171.280	1,116.139	1,511.202
	Current Expenditure	566.010	754.235	681.286	928.371
	Service Delivery Expenditure	392.501	417.045	434.853	582.831
084	Religious Affairs	334.330	1,135.890	552.730	1,010.512
0841	Religious Affairs	334.330	1,135.890	552.730	1,010.512
084103	Auqaf	74.342	91.292	200.806	329.290
	General Administration	PC21010	74.342	91.292	200.806
LQ4080	Auqaf Department	74.342	91.292	87.785	115.013
	Current Expenditure	53.560	69.421	67.444	80.889
	Service Delivery Expenditure	20.782	21.871	20.341	34.124
LQ4344	Khatamun-Nabiyyeen University Lahore	-	-	113.021	214.277
	Current Expenditure	-	-	15.901	30.077
	Service Delivery Expenditure	-	-	97.120	184.200
084104	Minority Affairs	-	500.000	-	307.820
	Miscellaneous Departments	PC21023	-	500.000	-
LQ4632	Minorities	-	500.000	-	307.820
	Service Delivery Expenditure	-	500.000	-	307.820
084105	Religious and Other Charitable Institutions	258.536	330.321	337.661	373.402
	Miscellaneous	PC21031	258.536	330.321	337.661
LQ4299	Headquarters Establishment (Zakat)	52.077	70.663	59.329	93.400
	Current Expenditure	41.018	48.186	39.620	58.664
	Service Delivery Expenditure	11.059	22.477	19.709	34.736
LQ4300	District Establishment (Zakat)	206.459	259.658	278.332	280.002
	Current Expenditure	149.758	199.130	204.933	212.866
	Service Delivery Expenditure	56.701	60.528	73.399	67.136

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024	
084120	Others	1.452	214.277	14.263	-	
	General Administration	PC21010	1.452	214.277	14.263	-
LQ4675	Punjab Institute of Quran's and Seerat Studies at Lahore	1.452	214.277	14.263	-	
	Current Expenditure	-	30.077	-	-	
	Service Delivery Expenditure	1.452	184.200	14.263	-	
086	Admin. of Info., Recreation & Culture	157.875	239.792	217.992	300.367	
0861	Admin. of Info., Recreation & Culture	157.875	239.792	217.992	300.367	
086101	Administration	157.875	239.792	217.992	300.367	
	General Administration	PC21010	120.979	183.700	168.133	238.914
LQ4069	Information Culture and Youth Affairs Department	120.979	183.700	168.133	238.914	
	Current Expenditure	86.178	109.792	120.626	156.846	
	Service Delivery Expenditure	34.801	73.908	47.507	82.068	
	Miscellaneous Department	PC21023	36.896	56.092	49.859	61.453
LQ5473	Punjab Information Commission	36.896	56.092	49.859	61.453	
	Current Expenditure	24.960	42.304	37.374	47.109	
	Service Delivery Expenditure	11.936	13.788	12.485	14.344	
09	Education Affairs and Services	72,282.788	88,574.072	87,985.839	120,298.232	
091	Pre. & Primary Education Affair Services	2,066.322	2,485.999	2,502.963	2,989.356	
0911	Pre. & Primary Education Affair Services	2,066.322	2,485.999	2,502.963	2,989.356	
091103	Administration	530.347	756.999	688.496	885.041	
	School Education	PC21015	530.347	756.999	688.496	885.041
LQ4334	Literacy & Non Formal Basic Education Lahore	341.878	477.489	430.123	571.784	
	Current Expenditure	319.746	410.979	390.994	503.281	
	Service Delivery Expenditure	22.132	66.510	39.129	68.503	
LQ4478	Direction (Elementary Education)	177.398	88.134	101.742	104.971	
	Current Expenditure	160.417	76.218	89.324	92.798	
	Service Delivery Expenditure	16.981	11.916	12.418	12.173	
LQ4797	Divisional Directorate of Elementary Education (EE) in Punjab	-	111.686	87.813	112.787	
	Current Expenditure	-	86.771	72.036	98.939	
	Service Delivery Expenditure	-	24.915	15.777	13.848	

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4798	Director (CPP) Monitoring & Evaluation Cell (CPP) Punjab Lahore	-	8.680	5.359	10.450
	Current Expenditure	-	5.481	4.139	6.132
	Service Delivery Expenditure	-	3.199	1.220	4.318
SP4101	Director Public Instruction (Elementary Education) Education Department South Punjab	11.071	19.642	18.879	23.389
	Current Expenditure	4.791	8.485	8.472	9.586
	Service Delivery Expenditure	6.280	11.157	10.407	13.803
SP4111	Divisional Directorate of Elementary Education (EE) in South Punjab	-	51.368	44.580	61.660
	Current Expenditure	-	45.567	35.779	50.962
	Service Delivery Expenditure	-	5.801	8.801	10.698
091120	Others	1,535.975	1,729.000	1,814.467	2,104.315
	School Education	PC21015	1,535.975	1,814.467	2,104.315
LQ4480	Elementary Teachers Training College	1,535.975	1,729.000	1,814.467	2,104.315
	Current Expenditure	1,427.330	1,617.136	1,686.934	1,985.697
	Service Delivery Expenditure	108.645	111.864	127.533	118.618
092	Secondary Education Affairs and Services	28,504.301	33,058.609	33,267.079	43,690.169
0921	Secondary Education Affairs and Services	28,504.301	33,058.609	33,267.079	43,690.169
092102	Administration	22,208.041	24,761.184	25,939.044	34,219.477
	School Education	PC21015	22,208.041	24,761.184	25,939.044
LQ4479	Direction (Secondary Education)	87.048	79.071	99.168	103.280
	Current Expenditure	75.285	64.182	82.217	90.271
	Service Delivery Expenditure	11.763	14.889	16.951	13.009
LQ4481	Programme Management & Implementation Unit	22,007.005	24,521.140	25,668.007	33,934.157
	Current Expenditure	142.105	262.608	196.021	254.518
	Service Delivery Expenditure	21,864.900	24,258.532	25,471.986	33,679.639
LQ4670	Divisional Directorate of Secondary	101.963	140.100	158.949	161.000
	Current Expenditure	88.105	124.051	133.093	137.018
	Service Delivery Expenditure	13.858	16.049	25.856	23.982

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
SP4102	Director Public Instruction (Secondary Eduation) Education Department South Punjab	12.025	20.873	12.920	21.040
	Current Expenditure	5.556	7.645	6.251	7.996
	Service Delivery Expenditure	6.469	13.228	6.669	13.044
092120	Others	6,296.260	8,297.425	7,328.035	9,470.692
	Higher Education	PC21015	6,296.260	8,297.425	7,328.035
AQ4002	Cadet College Hassanabdal	50.000	40.000	140.000	30.000
	Current Expenditure	47.000	38.000	38.000	29.000
	Service Delivery Expenditure	3.000	2.000	102.000	1.000
BO4008	Sadiq Public High School Bahawalpur	20.000	20.000	20.000	60.000
	Current Expenditure	20.000	20.000	20.000	60.000
LQ4483	Punjab Examination Commission	418.650	655.355	443.741	672.000
	Current Expenditure	211.271	436.756	206.705	450.619
	Service Delivery Expenditure	207.379	218.599	237.036	221.381
LQ4487	Government Central Model School	117.507	94.900	135.804	94.900
	Current Expenditure	108.222	90.254	125.762	89.811
	Service Delivery Expenditure	9.285	4.646	10.042	5.089
LQ4493	Chief Minister's Monitoring Force	291.350	769.578	413.962	1,035.200
	Current Expenditure	243.648	686.290	315.588	946.342
	Service Delivery Expenditure	47.702	83.288	98.374	88.858
LQ4494	Miscellaneous Grants School Education	83.065	133.496	195.746	353.696
	Service Delivery Expenditure	83.065	133.496	195.746	353.696
LQ4496	In Service Teachers Training	926.133	1,042.396	575.852	1,119.712
	Current Expenditure	351.378	217.802	309.550	262.546
	Service Delivery Expenditure	574.755	824.594	266.302	857.166
LQ4497	Lawrence College Ghora Gali Murree	80.000	60.000	60.000	40.000
	Current Expenditure	60.000	50.000	50.000	34.000
	Service Delivery Expenditure	20.000	10.000	10.000	6.000

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4620	National Museum of Science & Technology Lahore	33.549	41.700	37.798	49.589
	Current Expenditure	25.880	30.737	28.833	37.369
	Service Delivery Expenditure	7.669	10.963	8.965	12.220
LQ4694	Cadet College Pasrur Sialkot	9.900	9.900	9.900	9.900
	Current Expenditure	9.000	9.000	9.000	9.000
	Service Delivery Expenditure	0.900	0.900	0.900	0.900
LQ4695	Cadet College Chakwal	22.500	22.500	22.500	22.500
	Current Expenditure	21.500	21.500	21.500	21.500
	Service Delivery Expenditure	1.000	1.000	1.000	1.000
LQ4696	Cadet College Okara	9.900	9.900	9.900	20.000
	Current Expenditure	9.000	9.000	9.000	18.000
	Service Delivery Expenditure	0.900	0.900	0.900	2.000
LQ4697	Cadet College Mianwali	15.000	15.000	15.000	15.000
	Current Expenditure	14.000	14.000	14.000	14.000
	Service Delivery Expenditure	1.000	1.000	1.000	1.000
LQ4698	Punjab Dannish School & Centres of Excellence Authorities	2,983.646	3,758.000	3,693.660	4,420.500
	Current Expenditure	2,011.752	2,587.000	2,486.660	3,136.000
	Service Delivery Expenditure	971.894	1,171.000	1,207.000	1,284.500
LQ4700	Taken Over Madaaris & Schools in Punjab	1,235.060	1,624.700	1,554.172	1,527.695
	Current Expenditure	565.786	846.018	692.967	680.014
	Service Delivery Expenditure	669.274	778.682	861.205	847.681
093	Tertiary Education Affairs and Services	37,085.693	47,730.319	47,590.180	71,995.475
0931	Tertiary Education Affairs and Services	37,085.693	47,730.319	47,590.180	71,995.475
093101	General Universities / Colleges / Insts.	28,437.983	35,877.154	35,496.095	55,638.227
	Higher Education	PC21015	28,437.983	35,877.154	35,496.095
LQ4145	Arts Colleges	26,658.006	33,674.535	32,759.049	53,397.688
	Current Expenditure	22,532.934	29,426.564	29,340.658	47,045.805
	Service Delivery Expenditure	4,125.072	4,247.971	3,418.391	6,351.883
LQ4345	University of Layyah	-	-	50.000	160.000
	Current Expenditure	-	-	50.000	140.000
	Service Delivery Expenditure	-	-	-	20.000

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4646	Emerson University Multan	261.938	281.619	392.584	334.189
	Current Expenditure	228.673	266.522	250.192	288.337
	Service Delivery Expenditure	33.265	15.097	142.392	45.852
LQ4676	University of Mianwali	170.398	275.000	253.679	160.000
	Current Expenditure	57.399	137.000	115.679	80.000
	Service Delivery Expenditure	112.999	138.000	138.000	80.000
LQ4677	Rawalpindi Women University Rawalpindi	281.874	325.000	293.118	210.000
	Current Expenditure	236.524	295.000	258.051	110.000
	Service Delivery Expenditure	45.350	30.000	35.067	100.000
LQ4683	University of Home Economics Lahore	496.574	418.000	421.486	310.000
	Current Expenditure	306.630	208.000	208.000	170.000
	Service Delivery Expenditure	189.944	210.000	213.486	140.000
LQ4684	University of Chakwal	284.088	440.000	448.300	210.000
	Current Expenditure	183.733	220.000	220.000	110.000
	Service Delivery Expenditure	100.355	220.000	228.300	100.000
LQ4688	Khwaja Fareed University of Engineering and Information Technology R.Y. Khan	99.995	100.000	100.000	50.000
	Current Expenditure	89.995	90.000	90.000	-
	Service Delivery Expenditure	10.000	10.000	10.000	50.000
LQ4690	Kohsar University Murree	50.505	143.000	143.000	182.350
	Current Expenditure	37.506	77.000	77.000	83.050
	Service Delivery Expenditure	12.999	66.000	66.000	99.300
LQ4706	Baba Guru Nanak University Nankana Sahib	34.605	110.000	70.059	127.000
	Current Expenditure	14.325	55.000	15.059	59.000
	Service Delivery Expenditure	20.280	55.000	55.000	68.000
LQ4707	Muhammad Nawaz Sharif University of Engineering & Technology	-	-	-	50.000
	Service Delivery Expenditure	-	-	-	50.000
LQ4717	Vice Chancellor Thal University Bhakkar	-	-	150.000	160.000
	Current Expenditure	-	-	90.000	115.000
	Service Delivery Expenditure	-	-	60.000	45.000

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4718	Vice Chancellor University of Kamalia T.T. Singh	-	-	304.820	160.000
	Current Expenditure	-	-	51.500	115.000
	Service Delivery Expenditure	-	-	253.320	45.000
LQ4939	University of Narowal	100.000	110.000	110.000	127.000
	Current Expenditure	90.000	55.000	55.000	59.000
	Service Delivery Expenditure	10.000	55.000	55.000	68.000
093102	Professional/Technical Universities/ Colleges/Institutes	6,179.360	9,083.931	8,056.555	11,839.627
	School Education	PC21015	2,856.521	3,515.354	3,388.640
LQ4146	Professional Colleges	137.669	110.508	118.790	163.208
	Current Expenditure	129.125	100.447	113.102	137.898
	Service Delivery Expenditure	8.544	10.061	5.688	25.310
LQ4304	Commerce Colleges	2,718.852	3,404.846	3,269.850	4,654.874
	Current Expenditure	2,349.965	3,119.415	2,709.997	4,254.067
	Service Delivery Expenditure	368.887	285.431	559.853	400.807
	Health	PC21016	2,957.844	4,392.183	3,671.424
LQ4155	College of Nursing, Punjab	66.250	87.358	78.398	112.219
	Current Expenditure	53.439	76.192	68.797	97.276
	Service Delivery Expenditure	12.811	11.166	9.601	14.943
LQ4156	College of Community Medicines Lahore	219.150	382.603	240.209	397.310
	Current Expenditure	163.520	328.777	171.181	343.824
	Service Delivery Expenditure	55.630	53.826	69.028	53.486
LQ4157	De-Montmorency College of Dentistry	243.942	321.540	251.030	377.193
	Current Expenditure	151.537	206.103	169.777	262.629
	Service Delivery Expenditure	92.405	115.437	81.253	114.564
LQ4158	Provincial Health Development Centre	33.038	52.491	40.000	62.157
	Current Expenditure	27.657	44.725	34.438	54.032
	Service Delivery Expenditure	5.381	7.766	5.562	8.125
LQ4394	School of Allied Health Sciences Children	8.713	-	-	-
	Current Expenditure	5.158	-	-	-
	Service Delivery Expenditure	3.555	-	-	-

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4559	College of Nursing KEMU Lahore	108.640	139.049	158.870	208.740
	Current Expenditure	42.774	52.695	55.070	108.642
	Service Delivery Expenditure	65.866	86.354	103.800	100.098
LQ4640	Postgraduate Institute of Allied Health Sciences, Faisalabad.	254.913	422.662	309.220	460.458
	Current Expenditure	207.012	339.953	236.144	374.149
	Service Delivery Expenditure	47.901	82.709	73.076	86.309
LQ4711	Nawaz Sharif Medical College Gujrat	-	405.122	133.559	424.178
	Current Expenditure	-	338.160	97.087	350.552
	Service Delivery Expenditure	-	66.962	36.472	73.626
LQ5242	Public Health Nursing School in Punjab	362.814	527.883	498.343	630.470
	Current Expenditure	186.181	327.521	293.981	413.889
	Service Delivery Expenditure	176.633	200.362	204.362	216.581
LQ5373	Sargodha Medical College Sargodha	-	-	261.343	468.992
	Current Expenditure	-	-	191.857	468.992
	Service Delivery Expenditure	-	-	69.486	-
LQ5450	The University of Child Health Sciences	157.576	-	236.340	409.064
	Current Expenditure	-	-	118.580	143.689
	Service Delivery Expenditure	157.576	-	117.760	265.375
LQ5878	School Nursing at Mayo Hospital, Lahore	-	16.527	-	-
	Current Expenditure	-	16.527	-	-
LW4113	King Edward Medical University Lahore	1,502.808	2,036.948	1,464.112	2,059.946
	Current Expenditure	885.809	1,237.893	882.394	1,301.987
	Service Delivery Expenditure	616.999	799.055	581.718	757.959
	Agriculture	PC21018	364.995	564.394	469.291
LQ4190	Agriculture Training Institute	175.964	309.474	189.887	337.148
	Current Expenditure	132.079	243.462	150.363	259.293
	Service Delivery Expenditure	43.885	66.012	39.524	77.855
LQ4664	Muhammad Nawaz Sharif University of Agriculture Multan	20.000	120.000	120.000	150.000
	Current Expenditure	18.000	63.000	63.000	127.400
	Service Delivery Expenditure	2.000	57.000	57.000	22.600

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4777	University of Agriculture, Faisalabad	110.425	90.000	105.360	197.204
	Current Expenditure	99.425	84.065	99.425	90.972
	Service Delivery Expenditure	11.000	5.935	5.935	106.232
RA4006	University of ARID Agriculture	58.606	44.920	54.044	48.466
	Current Expenditure	53.606	39.000	48.737	42.250
	Service Delivery Expenditure	5.000	5.920	5.307	6.216
	Industries	PC21022	-	612.000	527.200
LQ4335	Punjab Tianjin University of Technology (PTUT), Lahore	-	392.000	307.000	392.000
	Current Expenditure	-	243.000	158.000	243.000
	Service Delivery Expenditure	-	149.000	149.000	149.000
LQ4337	Punjab University of Technology, Rasul, M.B. Din	-	110.000	110.200	118.000
	Current Expenditure	-	55.000	66.200	60.000
	Service Delivery Expenditure	-	55.000	44.000	58.000
LQ4338	Mir Chakar Khan Rind University of Technology (MCKRUT), DG Khan.	-	110.000	110.000	168.000
	Current Expenditure	-	55.000	55.000	110.000
	Service Delivery Expenditure	-	55.000	55.000	58.000
093103	Administration	1,519.128	1,933.936	2,613.679	2,832.271
	General Administration	PC21010	859.708	1,159.113	1,233.650
LQ4073	Literacy Department	87.903	117.049	125.977	217.116
	Current Expenditure	62.966	79.373	78.575	159.586
	Service Delivery Expenditure	24.937	37.676	47.402	57.530
LQ4448	Higher Education Department	238.116	261.713	311.419	565.654
	Current Expenditure	175.808	214.301	231.836	386.970
	Service Delivery Expenditure	62.308	47.412	79.583	178.684
LQ4451	School Education Department	363.077	395.658	464.370	674.926
	Current Expenditure	271.094	341.062	333.262	568.938
	Service Delivery Expenditure	91.983	54.596	131.108	105.988
SP4014	Education Department South Punjab	57.561	-	-	-
	Current Expenditure	39.925	-	-	-
	Service Delivery Expenditure	17.636	-	-	-

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
SP4018	School Education Department South Punjab	58.653	203.924	170.455	181.467
	Current Expenditure	30.547	106.286	68.723	109.075
	Service Delivery Expenditure	28.106	97.638	101.732	72.392
SP4019	Higher Education Department South Punjab	54.398	180.769	161.429	152.143
	Current Expenditure	25.316	85.633	76.302	88.112
	Service Delivery Expenditure	29.082	95.136	85.127	64.031
	School Education	PC21015	659.420	774.823	1,380.029
LQ4140	Direction (Colleges)	93.820	98.415	517.980	154.523
	Current Expenditure	79.995	85.366	96.648	136.051
	Service Delivery Expenditure	13.825	13.049	421.332	18.472
LQ4332	Punjab Higher Education Commission	144.177	240.000	240.000	306.000
	Current Expenditure	85.536	120.000	120.000	106.000
	Service Delivery Expenditure	58.641	120.000	120.000	200.000
LQ5308	Inspection (Colleges)	421.423	418.778	603.105	560.297
	Current Expenditure	325.480	351.255	378.051	483.831
	Service Delivery Expenditure	95.943	67.523	225.054	76.466
SP4103	Director Public Instruction (Colleges) Education Department South Punjab	-	17.630	18.944	20.145
	Current Expenditure	-	5.658	6.165	6.965
	Service Delivery Expenditure	-	11.972	12.779	13.180
093120	Others	949.222	835.298	1,423.851	1,685.350
	Higher Education	PC21015	949.222	835.298	1,423.851
FQ4004	Government College University Faisalabad	-	-	3.033	50.000
	Current Expenditure	-	-	-	-
	Service Delivery Expenditure	-	-	3.033	50.000
GU4003	University of Gujrat	6.254	-	202.034	50.000
	Current Expenditure	-	-	-	-
	Service Delivery Expenditure	6.254	-	202.034	50.000
LQ4482	Government College University, Lahore	1.731	-	0.292	150.000
	Current Expenditure	0.306	-	-	-
	Service Delivery Expenditure	1.425	-	0.292	150.000

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4485	Lahore College for Women University Lahore	11.167	-	0.296	55.000
	Current Expenditure	2.348	-	0.296	-
	Service Delivery Expenditure	8.819	-	-	55.000
LQ4486	University of Education, Lahore	21.017	-	3.306	50.000
	Current Expenditure	21.017	-	-	-
	Service Delivery Expenditure	-	-	3.306	50.000
LQ4488	Queen Mary College, Lahore	184.467	202.749	303.763	215.591
	Current Expenditure	179.291	198.429	275.615	215.591
	Service Delivery Expenditure	5.176	4.320	28.148	-
LQ4489	Kinnaird College for Women Lahore	16.481	23.058	17.441	21.870
	Current Expenditure	14.631	15.725	14.973	15.782
	Service Delivery Expenditure	1.850	7.333	2.468	6.088
LQ4490	Government Fatima Jinnah College for Women Chuna Mandi Lahore	144.780	159.954	165.384	178.384
	Current Expenditure	138.965	151.984	145.403	172.709
	Service Delivery Expenditure	5.815	7.970	19.981	5.675
LQ4495	Miscellaneous Grants Higher Education	43.000	-	-	250.000
	Service Delivery Expenditure	43.000	-	-	250.000
LQ4498	Fatima Jinnah Women University Rawalpindi	-	-	-	50.000
	Service Delivery Expenditure	-	-	-	50.000
LQ4499	Government Degree College Kahuta	42.920	34.537	55.191	37.505
	Current Expenditure	42.920	34.537	52.690	37.505
	Service Delivery Expenditure	-	-	2.501	-
LQ4500	University of Sargodha	0.171	-	224.186	50.000
	Service Delivery Expenditure	0.171	-	224.186	50.000
LQ4661	University of Jhang	134.382	165.000	165.000	50.000
	Current Expenditure	119.457	82.000	82.000	-
	Service Delivery Expenditure	14.925	83.000	83.000	50.000
LQ4662	University of Okara	99.857	50.000	50.000	50.000
	Current Expenditure	90.000	-	-	-
	Service Delivery Expenditure	9.857	50.000	50.000	50.000

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4701	University of DG Khan	-	-	-	50.000
	Current Expenditure	-	-	-	-
	Service Delivery Expenditure	-	-	-	50.000
LQ4788	Government College Women University Multan	1.515	-	12.914	55.000
	Service Delivery Expenditure	1.515	-	12.914	55.000
LQ4789	Government College Women University Siakot	-	-	-	50.000
	Service Delivery Expenditure	-	-	-	50.000
LQ4790	Government College Women University Faisalabad	0.219	-	17.249	55.000
	Current Expenditure	0.219	-	-	-
	Service Delivery Expenditure	-	-	17.249	55.000
LQ4791	Government College Women University Bahawalpur	5.730	-	3.762	50.000
	Current Expenditure	5.730	-	-	-
	Service Delivery Expenditure	-	-	3.762	50.000
LQ4936	University of Sahiwal	85.531	100.000	100.000	50.000
	Current Expenditure	75.531	50.000	50.000	-
	Service Delivery Expenditure	10.000	50.000	50.000	50.000
LQ5151	Information Technology University Lahore	150.000	100.000	100.000	117.000
	Current Expenditure	135.000	50.000	50.000	54.000
	Service Delivery Expenditure	15.000	50.000	50.000	63.000
094	Education Services not definable by Level	304.763	324.627	410.494	500.096
0941	Education Services not definable by Level	304.763	324.627	410.494	500.096
094101	School For Handicapped / Retarded Persons	304.763	324.627	410.494	500.096
	General Administration	PC21010	76.559	63.537	89.474
					125.346
LQ4378	Special Education Department	76.559	63.537	89.474	125.346
	Current Expenditure	47.690	55.075	61.351	82.075
	Service Delivery Expenditure	28.869	8.462	28.123	43.271
	Education	PC21015	228.204	261.090	321.020
					374.750
LQ4148	Directorate of Special Education	228.204	261.090	321.020	374.750
	Current Expenditure	178.573	227.303	222.760	277.851
	Service Delivery Expenditure	49.631	33.787	98.260	96.899

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
095	Subsidiary Services to Education	618.647	704.361	672.778	933.232
0951	Subsidiary Services to Education	618.647	704.361	672.778	933.232
095101	Archives Library and Museums	618.647	704.361	672.778	933.232
	Museum	PC21014	192.188	229.914	249.561
LQ4527	Bahawalpur Museum Bahawalpur	39.232	42.585	49.016	50.466
	Current Expenditure	30.959	33.874	34.725	41.013
	Service Delivery Expenditure	8.273	8.711	14.291	9.453
LQ4528	Lahore Museum	146.038	177.817	191.917	314.620
	Current Expenditure	76.483	99.273	74.200	132.860
	Service Delivery Expenditure	69.555	78.544	117.717	181.760
LQ4625	Layllpur Museum Faisalabad	6.918	9.512	8.628	11.096
	Current Expenditure	5.617	6.800	6.693	8.133
	Service Delivery Expenditure	1.301	2.712	1.935	2.963
	School Education	PC21015	426.459	474.447	423.217
LQ4149	Libraries	98.102	132.575	121.164	156.314
	Current Expenditure	71.953	99.606	91.590	117.368
	Service Delivery Expenditure	26.149	32.969	29.574	38.946
LQ4418	Children Library Complex, Lahore	110.054	141.636	113.830	145.340
	Current Expenditure	78.208	102.720	68.167	97.166
	Service Delivery Expenditure	31.846	38.916	45.663	48.174
LQ4424	Quaid-e-Azam Library, Lahore	116.489	110.476	112.271	141.591
	Current Expenditure	48.201	57.432	43.479	57.289
	Service Delivery Expenditure	68.288	53.044	68.792	84.302
LQ4653	Punjab Public Library Lahore	101.814	89.760	75.952	113.805
	Current Expenditure	50.792	47.631	33.063	51.850
	Service Delivery Expenditure	51.022	42.129	42.889	61.955
097	Education Affairs, Services not elsewhere classified	3,703.062	4,270.157	3,542.345	189.904
0971	Education Affairs, Services not elsewhere classified	3,703.062	4,270.157	3,542.345	189.904
097120	Others	3,703.062	4,270.157	3,542.345	189.904
	Education	PC21015	3,679.756	4,223.478	3,510.652
LQ4593	Government Postgraduate College (W) Sialkot	0.025	-	-	-
	Current Expenditure	0.025	-	-	-

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4595	Government College (W) Gulberg, Lahore	224.998	228.538	188.403	-
	Current Expenditure	202.958	208.617	179.221	-
	Service Delivery Expenditure	22.040	19.921	9.182	-
LQ4596	Government Postgraduate College (W) Sargodha	206.357	184.554	257.348	-
	Current Expenditure	196.198	171.901	255.902	-
	Service Delivery Expenditure	10.159	12.653	1.446	-
LQ4597	Government Postgraduate College (W) Sahiwal	131.452	159.855	92.644	-
	Current Expenditure	116.895	152.097	91.752	-
	Service Delivery Expenditure	14.557	7.758	0.892	-
LQ4598	Government Postgraduate College (W) Samnabad Lahore	351.802	325.740	246.045	-
	Current Expenditure	306.064	303.023	242.137	-
	Service Delivery Expenditure	45.738	22.717	3.908	-
LQ4599	Government Postgraduate College (W) S.Town, Rawalpindi	15.885	-	-	-
	Current Expenditure	15.885	-	-	-
LQ4600	Government College (W) DG Khan	93.377	118.152	103.136	-
	Current Expenditure	80.233	110.893	101.124	-
	Service Delivery Expenditure	13.144	7.259	2.012	-
LQ4601	Government Postgraduate Islamia College (W) Cooper Road, Lahore	331.614	335.727	238.798	-
	Current Expenditure	294.868	325.437	237.300	-
	Service Delivery Expenditure	36.746	10.290	1.498	-
LQ4602	Government Postgraduate (W) S.Town Gujrnawala	153.948	191.773	176.061	-
	Current Expenditure	139.592	183.313	175.189	-
	Service Delivery Expenditure	14.356	8.460	0.872	-
LQ4603	Government College of Science, Wahdat Colony, Lahore	39.218	351.245	10.643	-
	Current Expenditure	0.246	332.353	0.016	-
	Service Delivery Expenditure	38.972	18.892	10.627	-
LQ4604	Government M.A.O. College, Lahore	279.256	304.204	314.524	-
	Current Expenditure	255.289	279.908	302.785	-
	Service Delivery Expenditure	23.967	24.296	11.739	-

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4605	Government Postgraduate College Sahiwal	245.772	294.492	187.728	-
	Current Expenditure	227.034	286.313	186.385	-
	Service Delivery Expenditure	18.738	8.179	1.343	-
LQ4606	Government Ambala Muslim College Sargodha	178.224	179.519	148.048	-
	Current Expenditure	168.100	166.757	147.741	-
	Service Delivery Expenditure	10.124	12.762	0.307	-
LQ4607	Government Postgraduate Gordon College, Rawalpindi	168.964	180.028	126.665	-
	Current Expenditure	151.566	167.946	125.639	-
	Service Delivery Expenditure	17.398	12.082	1.026	-
LQ4608	Government Postgraduate College DG Khan	3.911	-	3.565	-
	Current Expenditure	3.411	-	-	-
	Service Delivery Expenditure	0.500	-	3.565	-
LQ4609	Government Postgraduate College Chakwal	1.262	-	-	-
	Current Expenditure	1.262	-	-	-
LQ4610	Government Postgraduate College Jhelum	47.841	91.382	29.469	-
	Current Expenditure	41.153	85.465	29.044	-
	Service Delivery Expenditure	6.688	5.917	0.425	-
LQ4611	Government Sadiq Egerton College, Bahawalpur	270.314	263.550	310.497	-
	Current Expenditure	253.024	243.722	300.865	-
	Service Delivery Expenditure	17.290	19.828	9.632	-
LQ4613	Government Postgraduate College Samnabad Faisalabad	169.906	189.129	203.782	-
	Current Expenditure	157.145	177.488	202.871	-
	Service Delivery Expenditure	12.761	11.641	0.911	-
LQ4614	Government Murray College Sialkot	129.299	168.482	154.711	-
	Current Expenditure	120.183	160.622	153.347	-
	Service Delivery Expenditure	9.116	7.860	1.364	-
LQ4615	Government College (B) S.Town, Gujranwala	242.013	264.715	284.894	-
	Current Expenditure	222.752	255.991	282.647	-
	Service Delivery Expenditure	19.261	8.724	2.247	-
LQ4617	Islamia College Civil Line Lahore	353.832	300.727	389.843	-
	Current Expenditure	319.850	293.664	388.154	-
	Service Delivery Expenditure	33.982	7.063	1.689	-

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4678	Directorate of Religious Education Punjab	40.486	91.666	43.848	105.672
	Current Expenditure	22.044	71.239	26.996	83.063
	Service Delivery Expenditure	18.442	20.427	16.852	22.609
	Miscellaneous	PC21031	23.306	46.679	31.693
GU4001	Training Institute Lalamusa	23.306	46.679	31.693	84.232
	Current Expenditure	17.383	37.180	22.538	71.204
	Service Delivery Expenditure	5.923	9.499	9.155	13.028
10	Social Protection	7,390.693	19,937.046	34,944.918	25,241.760
107	Administration	4,880.985	16,822.220	31,698.920	21,197.845
1071	Administration	4,880.985	16,822.220	31,698.920	21,197.845
107101	Relief Measures	629.289	12,175.798	23,938.943	16,168.917
	Relief	PC21027	629.289	12,175.798	23,938.943
LQ4277	Relief Measures	629.289	1,539.234	9,934.918	1,645.474
	Current Expenditure	85.708	117.083	128.074	174.163
	Service Delivery Expenditure	543.581	1,422.151	9,806.844	1,471.311
LQ4714	Rescuee 1122 (Punjab Emergency Service)	-	10,459.118	13,764.291	14,317.951
	Current Expenditure	-	7,857.132	10,092.896	11,118.326
	Service Delivery Expenditure	-	2,601.986	3,671.395	3,199.625
LQ4715	Punjab Emergency Service Academy	-	177.446	239.734	205.492
	Current Expenditure	-	139.328	198.641	163.618
	Service Delivery Expenditure	-	38.118	41.093	41.874
107102	Rehabilitation and Resettlement	62.434	92.020	83.237	108.391
	Miscellaneous	PC21031	62.434	92.020	83.237
LQ4297	Settlement and Rehabilitation Organization	62.434	92.020	83.237	108.391
	Current Expenditure	60.280	81.773	78.716	96.185
	Service Delivery Expenditure	2.154	10.247	4.521	12.206

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
107104	Administration	374.685	509.896	503.705	590.999
	Miscellaneous	PC21031	374.685	509.896	503.705
	LQ4295 Directorate of Social Welfare Women Development and Bait-ul-Maal	374.685	509.896	503.705	590.999
	Current Expenditure	281.371	275.553	361.016	349.898
	Service Delivery Expenditure	93.314	234.343	142.689	241.101
107105	Flood Control and Drainage	3,814.577	4,044.506	7,173.035	4,329.538
	Irrigation & Land Reclamation	PC21009	3,814.577	4,044.506	7,173.035
	LQ4043 Chief Engineer (Flood Cell)	41.015	43.444	45.293	49.943
	Current Expenditure	31.411	34.215	35.441	41.590
	Service Delivery Expenditure	9.604	9.229	9.852	8.353
	LQ4044 Director Hydrology	3.913	-	-	-
	Current Expenditure	3.913	-	-	-
	LQ4045 Drainage	3,575.930	3,848.032	6,904.523	4,064.549
	Current Expenditure	1,063.461	1,143.466	1,279.836	1,351.686
	Service Delivery Expenditure	2,512.469	2,704.566	5,624.687	2,712.863
	LQ4639 Supervisory Control and Data	102.994	55.476	124.072	75.788
	Current Expenditure	19.119	26.786	28.263	32.907
	Service Delivery Expenditure	83.875	28.690	95.809	42.881
	LQ4651 Flood Warning	29.061	27.039	31.317	45.442
	Current Expenditure	26.006	23.907	27.792	42.043
	Service Delivery Expenditure	3.055	3.132	3.525	3.399
	LQ4652 Hydraulic Structures Safety Evaluation	61.664	70.515	67.830	93.816
	Current Expenditure	52.616	57.588	57.794	62.391
	Service Delivery Expenditure	9.048	12.927	10.036	31.425
108	Others	2,509.708	3,114.826	3,245.998	4,043.915
1081	Others	2,509.708	3,114.826	3,245.998	4,043.915
108101	Social Welfare Measures	2,509.708	3,114.826	3,245.998	4,043.915
	General Administration	PC21010	221.626	397.686	282.431
	LQ4078 Social Welfare Women Dev. & Bait-ul-Mal Department	62.515	97.465	70.418	176.025
	Current Expenditure	38.040	72.545	47.113	117.831
	Service Delivery Expenditure	24.475	24.920	23.305	58.194

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
LQ4079	Zakat and Ushr Department	49.826	62.104	63.922	102.763
	Current Expenditure	36.149	47.467	46.189	73.535
	Service Delivery Expenditure	13.677	14.637	17.733	29.228
LQ5035	Women Development Punjab	109.285	109.457	98.305	197.076
	Current Expenditure	63.316	92.209	68.091	152.523
	Service Delivery Expenditure	45.969	17.248	30.214	44.553
LQ5042	Punjab Commission on Status of Women	-	128.660	49.786	131.381
	Current Expenditure	-	74.595	16.537	74.227
	Service Delivery Expenditure	-	54.065	33.249	57.154
	Miscellaneous	PC21031	2,288.082	2,717.140	2,963.567
LQ4296	Social Services & Community Development	2,133.907	2,501.384	2,778.055	3,157.101
	Current Expenditure	1,494.657	1,711.397	1,815.500	2,208.345
	Service Delivery Expenditure	639.250	789.987	962.555	948.756
LQ4691	Punjab Women Protection Authority	41.203	80.170	47.971	80.633
	Current Expenditure	20.679	44.922	17.935	45.366
	Service Delivery Expenditure	20.524	35.248	30.036	35.267
LQ5036	D.G. Women Development Punjab	112.972	135.586	137.541	198.936
	Current Expenditure	83.358	97.897	100.712	114.937
	Service Delivery Expenditure	29.614	37.689	36.829	83.999
TOTAL CURRENT REVENUE EXPENDITURE (Gross)		1,379,957.230	1,711,928.564	1,692,333.243	2,074,123.170
	<i>Charged</i>	24,582.461	42,313.830	55,206.304	81,591.640
	<i>Voted</i>	1,355,374.769	1,669,614.734	1,637,126.939	1,992,531.530
	<i>Subsidies</i>	(45,625.022)	(42,639.665)	(26,631.540)	(61,821.668)
TOTAL CURRENT REVENUE EXPENDITURE (NET)		1,334,332.208	1,669,288.899	1,665,701.703	2,012,301.502
TOTAL GENERAL REVENUE RECEIPTS		2,182,280.224	2,521,288.298	2,549,286.816	3,331,722.322
Net Revenue Account		802,322.994	809,359.734	856,953.573	1,257,599.152

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account	Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
CURRENT CAPITAL EXPENDITURE				
Debt Retirement	52,638.154	71,577.720	84,555.026	120,438.429
011404 Repayment of Principal Foreign Debt Payable to Federal Government	51,050.406	65,489.384	83,467.123	116,956.991
	PC16048 (A/C-I)			
LQ4411 Other Foreign Exchange Loans	51,050.406	62,889.384	83,467.123	111,956.991
LQ4587 Payment on A/C of Exchange Rate Deterioration (Charged)	-	2,600.000	-	5,000.000
011503 Repayment of Principal Domestic Debt - Permanent	-	0.434	-	0.434
LQ4437 Loans Bearing Interest Compensation Bonds	-	0.434	-	0.434
	PC16046 (A/C-I)			
011505 Domestic Debt Payable to Federal Government	1,587.748	6,087.902	1,087.903	3,481.004
LQ4399 Cash Development Loan	1,013.584	477.357	477.357	530.867
	PC16048 (A/C-I)			
LQ4406 Cash Development Loan (SCARP Tubewells)	574.164	610.545	610.546	450.137
LQ4476 Repayment of Loans to Financial Institutions (Charged)	-	5,000.000	-	2,500.000
014202 Transfer to Non Financial Institutions (Loans)	22,179.266	25,849.856	27,270.932	141,332.313
Loans to Non-Financial Institutions	22,179.266	25,849.856	27,270.932	64,840.442
	PC12043			
LQ4727 Bahawalpur Waste Management Company (BWMC)	-	-	-	116.667
	PC13043 (A/C-I)			
LQ4728 D.G. Khan Waste Management Company (D.G.Khan WMC)	-	-	-	166.667
LQ4729 Loans for Clearing Outstanding Dues	-	-	-	3,000.000
LQ4730 Faisalabad Waste Management Company (FWMC)	-	-	-	283.334
LQ4731 Gujranwala Waste Management Company (GWMC)	-	-	-	411.000
LQ4733 Public Sector Companies	-	-	-	3,465.000
LQ4734 Punjab Road Transport Corporation (PRTC)	-	-	-	1,218.743
LQ4735 Lahore Waste Management Company (LWMC)	-	-	-	4,000.000
LQ4736 Punjab Transport Company (Operational Expenses)	-	-	-	100.000
LQ4737 Punjab Thermal Power (Ptv) Limited	-	-	-	4,500.000
LQ4739 Punjab Central Business District Development Authority (PCBDDA)	-	-	-	6,000.000
LQ4740 Green Corporate Initiative (Pvt) Limited for Green Pakistan Initiative	-	-	-	50,000.000
LQ4742 Rawalpindi Waste Management Company (RWMC)	-	-	-	666.667
LQ4743 Sialkot Waste Management Company (SWMC)	-	-	-	153.334
LQ4744 Block Allocation for Economic Growth	-	-	-	2,410.459
014202 Green Corporate Initiative (Pvt)	-	-	-	266.667
LQ4741 Green Corporate Initiative (Pvt) Limited for Green Pakistan Initiative	-	-	-	266.667
	PC13043 (A/C-I)			
014203 Government Servants	658.445	500.001	361.494	1,000.001
LQ4391 Provincial Government Civil	-	0.001	-	0.001
	PC13035 (A/C-I)			
LQ5801 Loans to High Court Judges (Charged)	658.445	500.000	361.494	1,000.000
	PC16051 (A/C-I)			

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account	Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
014302 Investment	5,000.000	55,555.117	10,500.000	121,884.000
LQ4461 Investment	5,000.000	55,555.117	5,500.000	109,884.000
LQ5046 Sports Endowmen Fund	-	-	2,000.000	-
LQ5047 Welfare Endowmen Fund	-	-	3,000.000	2,000.000
LQ5048 PKLI&RC's Endowment Fund	-	-	-	10,000.000
TOTAL CURRENT CAPITAL EXPENDITURE (A/c-II)	253,533.012	550,980.000	981,257.267	988,621.250
0414 State Trading: (Wheat) (Ac-II)				
041401 Food	90,014.683	378,854.477	593,367.051	513,440.528
LQ4387 Directorate of Food (Charged)	40,592.953	80,776.877	87,044.000	142,739.375
LQ4388 Directorate of Food (Voted)	49,421.730	298,077.600	506,323.051	370,701.153
LOANS FROM COMMERCIAL BANKS (Account No. II)				
011503 Repayment of Principal Domestic Debt - Permanent	-	-	225,000.000	253,000.000
LQ5970 Repayment of Loans (Commodity Financing Repayment of Loans (Commodity Financing under Account-II)	-	-	225,000.000	150,000.000
LQ5971 Repayment of Loans (Commodity Financing (Charged) Repayment of Loans (Commodity Financing Under Account-II)	-	-	-	103,000.000
011504 Repayment of Principal Domestic Debt - Floating	163,518.329	172,125.523	387,890.216	475,180.722
LQ4435 Cash Credit Accommodation Advance from Commercial bank (A/C II)	163,518.329	172,125.523	387,890.216	475,180.722
Account No. I	80,475.865	153,482.694	347,687.452	637,921.410
Account No. II	253,533.012	550,980.000	981,257.267	988,621.250
Total Capital Receipts	55,016.050	92,510.347	105,456.232	52,629.650
Net Current Capital A/c-I	(25,459.815)	(60,972.347)	(242,231.220)	(585,291.760)

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
Current Expenditure - SUMMARY					
Fund	Description				
PC21001	Opium	7.353	12.987	9.255	17.618
PC21002	Land Revenue	5,203.465	5,998.082	6,180.124	8,547.615
PC21003	Provincial Excise	1,273.683	1,067.897	1,545.537	1,729.519
PC21004	Stamps	556.069	507.826	372.925	410.589
PC21005	Forests	4,439.330	4,882.828	4,889.997	5,912.950
PC21006	Registration	85.954	121.061	101.460	129.821
PC21007	Charges on Account of Motor Vehicles Acts	587.245	805.387	737.455	971.661
PC21008	Other Taxes and Duties	989.809	1,143.339	1,180.938	1,390.717
PC21009	Irrigation and Land Reclamation	23,133.075	24,916.482	30,839.002	30,837.685
PC24044	Interest on Debt and Other Obligations (Charged)	15,860.993	32,125.170	43,213.677	67,954.886
	General Administration	42,880.316	65,924.220	59,460.909	106,350.893
PC24010	(Charged)	2,151.794	2,811.558	3,204.176	3,924.966
PC21010	(Voted)	40,728.522	63,112.662	56,256.733	102,425.927
	Administration of Justice	31,980.427	35,295.216	38,750.293	44,828.300
PC24011	(Charged)	6,323.757	7,155.502	8,517.351	9,429.513
PC21011	(Voted)	25,656.670	28,139.714	30,232.942	35,398.787
PC21012	Jails and Convict Settlements	11,996.684	13,793.744	16,118.873	18,169.081
PC21013	Police	142,327.067	149,018.978	165,102.511	163,364.638
PC21014	Museums	192.188	229.914	249.561	376.182
PC21015	Education	67,808.188	81,506.252	81,713.546	110,899.621
PC21016	Health Services	149,690.930	183,640.446	184,649.244	220,512.009
PC21017	Public Health	12,237.510	7,457.002	13,495.269	19,220.526
PC21018	Agriculture	16,689.804	20,044.272	19,913.067	24,287.486
PC21019	Fisheries	912.312	1,111.584	1,132.695	1,343.110
PC21020	Veterinary	13,521.009	14,786.718	17,428.598	19,067.592
PC21021	Co-operation	1,356.559	1,684.496	1,637.803	2,175.172
PC21022	Industries	10,761.233	11,457.371	13,662.407	13,067.689
PC21023	Miscellaneous Departments	11,315.749	14,078.075	14,247.250	18,187.677
	Civil Works	10,010.319	8,808.425	11,531.300	15,855.254
PC24024	(Charged)	233.917	220.000	269.500	280.675
PC21024	(Voted)	9,776.402	8,588.425	11,261.800	15,574.579
PC21025	Communications	15,061.681	8,958.724	22,898.440	28,616.495
PC21026	Housing and Physical Planning	412.149	631.489	593.126	3,541.803

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
PC21027	Relief	629.289	12,175.798	23,938.943	16,168.917
PC24045	Privy Purses (Charged)	12.000	1.600	1.600	1.600
PC21028	Pension	255,299.305	312,000.000	325,630.080	392,090.700
PC21029	Stationery and Printing	218.128	296.807	257.457	342.674
PC21030	Subsidy	45,625.022	42,639.665	26,631.540	61,821.668
PC21031	Miscellaneous	486,039.745	653,911.975	563,291.415	674,892.819
	<i>Provincial</i>	<i>44,060.206</i>	<i>125,874.473</i>	<i>45,643.859</i>	<i>47,242.819</i>
	Local Governments	441,979.539	528,037.502	517,647.556	627,650.000
	<i>District Council LQ5611</i>	<i>11,208.564</i>	<i>-</i>	<i>12,147.931</i>	<i>-</i>
	<i>Metropolitan Corporation LQ5612 LO5512</i>	<i>1,922.930</i>	<i>55,000.000</i>	<i>2,067.150</i>	<i>60,000.000</i>
	<i>Municipal Corporations LQ5613</i>	<i>4,209.920</i>	<i>-</i>	<i>4,564.200</i>	<i>-</i>
	<i>Municipal Committees LQ5614</i>	<i>15,459.140</i>	<i>-</i>	<i>18,451.982</i>	<i>-</i>
	<i>Cantonment Board (LQ4454)</i>	<i>1,190.007</i>	<i>1,500.000</i>	<i>1,222.327</i>	<i>2,500.000</i>
	<i>Union Councils (LQ5579)</i>	<i>4,792.925</i>	<i>14,600.001</i>	<i>7,227.000</i>	<i>15,000.000</i>
	<i>District Health Authorities (LQ5580)</i>	<i>94,837.143</i>	<i>110,777.202</i>	<i>111,981.089</i>	<i>125,150.000</i>
	<i>District Education Authorities (LQ5581)</i>	<i>308,358.910</i>	<i>346,160.299</i>	<i>359,985.877</i>	<i>425,000.000</i>
PC21032	Civil Defence	842.640	894.734	926.946	1,038.203
*TOTAL CURRENT REVENUE EXPENDITURE		1,379,957.230	1,711,928.564	1,692,333.243	2,074,123.170
	Charged	24,582.461	42,313.830	55,206.304	81,591.640
	Voted	1,355,374.769	1,669,614.734	1,637,126.939	1,992,531.530

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024	
Current Capital Expenditure - SUMMARY						
Grant	Description					
PC12043	Loans to Municipalities / Autonomous Bodies etc (A/C-I)	<i>(Voted)</i>	22,179.266	25,849.856	27,270.932	64,840.442
	State Trading in Food Grain and Sugar		90,014.683	378,854.477	593,367.051	513,440.528
PC16033	State Trading in Food Grain and Sugar (A/C-II)	<i>(Charged)</i>	40,592.953	80,776.877	87,044.000	142,739.375
PC13033	State Trading in Food Grain and Sugar (A/C-II)	<i>(Voted)</i>	49,421.730	298,077.600	506,323.051	370,701.153
PC13035	Loans to Government Servants (A/C-I)	<i>(Voted)</i>	-	0.001	-	0.001
PC13043	Loans to Municipalities / ABs etc. (A/C-I)	<i>(Voted)</i>	-	-	-	76,758.538
PC13050	Investment (A/C-I)	<i>(Voted)</i>	5,000.000	55,555.117	10,500.000	121,884.000
PC13052	Repayment of Loans to Other Entities (A/C-I)	<i>(Voted)</i>	-	-	225,000.000	150,000.000
PC16046	Permanent Debt (Discharged) (A/C-I)	<i>(Charged)</i>	-	0.434	-	0.434
PC16047	Floating Debt (Discharged) (A/C-II)	<i>(Charged)</i>	163,518.329	172,125.523	387,890.216	475,180.722
PC16048	Repayment of Loans from the Federal Government (A/C-I)	<i>(Charged)</i>	52,638.154	71,577.286	84,555.026	120,437.995
PC16051	Loans to High Court Judges (A/C-I)	<i>(Charged)</i>	658.445	500.000	361.494	1,000.000
PC16052	Repayment of Loans to Other Entities (A/C-I)	<i>(Charged)</i>	-	-	-	103,000.000
TOTAL CURRENT CAPITAL EXPENDITURE			334,008.877	704,462.694	1,328,944.719	1,626,542.660
CHARGED CAPITAL			257,407.881	324,980.120	559,850.736	842,358.526
	<i>Account-I</i>		53,296.599	72,077.720	84,916.520	224,438.429
	<i>Account-II</i>		204,111.282	252,902.400	474,934.216	617,920.097
VOTED CAPITAL			76,600.996	379,482.574	769,093.983	784,184.134
	<i>Account-I</i>		27,179.266	81,404.974	262,770.932	413,482.981
	<i>Account-II</i>		49,421.730	298,077.600	506,323.051	370,701.153
	Account No. I		80,475.865	153,482.694	347,687.452	637,921.410
	Account No. II		253,533.012	550,980.000	981,257.267	988,621.250
Total Receipts (Capital)			55,016.050	92,510.347	105,456.232	52,629.650
Surplus / Deficit (Current Capital A/C-I)			(25,459.815)	(60,972.347)	(242,231.220)	(585,291.760)

ESTIMATES OF DEVELOPMENT EXPENDITURE

(Rs. in million)

Function	Description	Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
SUMMARY					
	TOTAL DEVELOPMENT EXPENDITURE (GROSS)	583,693.765	685,000.000	624,582.818	655,000.000
	DEVELOPMENT REVENUE EXPENDITURE	375,870.911	366,430.644	337,527.031	356,203.912
	DEVELOPMENT CAPITAL EXPENDITURE	207,822.854	318,569.356	287,055.787	298,796.090
	PC22036-Development	375,870.911	366,430.644	337,527.031	356,203.912
	PC12037-Irrigation Works	22,917.068	28,468.049	18,298.447	20,082.640
	PC12041-Roads & Bridges	134,438.646	101,773.000	203,414.886	147,476.784
	PC12042-Government Buildings	50,467.140	188,328.307	65,342.454	130,786.666
	PC12043-Loans to Municipalities / Autonomous Bodies etc	-	-	-	450.000

(Rs. in million)

Function	Description	Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
FUNCTION WISE DEVELOPMENT EXPENDITURE					
DETAIL					
	01 GENERAL PUBLIC SERVICE	91,563.873	35,559.333	59,949.709	60,701.100
011	Executive & Legislative Organs, Financial and Fiscal Affairs (Including Debt Servicing)	21,595.581	2,320.224	4,415.093	6,074.579
014	Transfers	23,906.111	6,340.304	19,919.789	7,577.533
015	General Services	46,062.181	26,898.805	35,614.827	47,048.988
	03 PUBLIC ORDER & SAFETY AFFAIRS	1,906.849	5,665.650	1,493.899	5,734.410
031	Law Courts	585.018	132.939	80.906	3.542
032	Police	259.059	1,521.713	440.457	2,712.211
034	Prison Administration and Operation	13.960	2,125.069	5.374	14.991
036	Administration of Public Order	1,048.812	1,885.929	967.162	3,003.666
	04 ECONOMIC AFFAIRS	253,088.631	364,789.310	329,377.965	350,653.889
041	General Economic, Commercial & Labor Affairs	230.849	341.338	97.330	115.274
042	Agri. Food, Irrigation, Forestry & Fishing	54,471.308	50,345.879	39,470.199	53,091.996
043	Fuel and Energy	5,009.433	5,000.000	2,250.314	5,350.000
044	Mining and Manufacturing	7,404.046	12,223.454	5,236.981	9,762.550
045	Construction & Transport	185,318.292	296,282.546	282,160.290	282,073.925
047	Other Industries	654.703	596.093	162.851	260.144
	05 ENVIRONMENT PROTECTION	2,013.129	4,699.600	2,322.199	3,748.191
055	Administration of Environment Protection	2,013.129	4,699.600	2,322.199	3,748.191
	06 HOUSING & COMMUNITY AMENITIES	95,541.122	52,321.690	106,681.574	102,432.991
062	Community Development	54,674.856	40,371.690	68,085.931	87,182.991
063	Water Supply	40,866.266	11,950.000	38,595.643	15,250.000
	07 HEALTH	99,218.898	163,461.060	85,585.594	77,401.515
073	Hospital Services	97,318.914	161,052.991	83,514.995	74,598.900
074	Public Health Services	1,882.340	2,308.069	1,970.599	2,688.947
076	Administration	17.644	100.000	100.000	113.668
	08 RECREATION, CULTURE AND RELIGION	7,875.140	8,768.835	4,194.095	4,876.251
081	Recreational and Sporting Services	6,893.823	7,470.597	3,531.215	3,230.847
082	Cultural Services	637.197	886.238	417.140	427.162
084	Religious Affairs	344.120	412.000	245.740	1,218.242
	09 EDUCATION AFFAIRS & SERVICES	31,138.990	48,816.099	33,539.139	49,005.965
091	Pre-Primary & Primary Education Affairs & Services	287.621	3,000.000	467.537	2,990.000
092	Secondary Education Affairs & Services.	24,078.854	38,761.000	27,815.220	42,118.390
093	Tertiary Education Affairs & Services.	6,753.926	6,897.072	5,233.023	3,809.611
094	Education Services not Definable by Level	18.589	158.027	23.359	87.964
	10 SOCIAL PROTECTION	1,347.133	918.423	1,438.644	445.690
108	Others	1,347.133	918.423	1,438.644	445.690
TOTAL		583,693.765	685,000.000	624,582.818	655,000.000

(Rs. in million)

Function	Description	Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
DEVELOPMENT REVENUE EXPENDITURE		375,870.911	366,430.644	337,527.031	356,203.912
PC22036-Development		375,870.911	366,430.644	337,527.031	356,203.912
011101	Parliamentary/Legislative Affairs	86.873	185.000	140.000	132.011
011104	Administrative Inspection	30.966	144.115	18.232	25.429
011111	Divisional Commissioner	18,467.187	-	700.000	3.999
011205	Tax Management (Custom, I. Tax, Excise)	3,010.555	1,991.109	3,556.861	5,913.140
014108	District Health Authorities	5,489.058	-	4,030.955	-
014109	District Education Authorities	13,205.452	-	9,170.370	-
014110	Others	5,211.601	6,340.304	6,718.464	7,127.533
015101	Establishment Services General Administration	1,026.245	2,428.869	10,461.065	713.972
015102	Human Resouce Management	-	112.758	25.005	12.000
015201	Planning	45,035.936	24,357.178	25,128.757	46,323.016
031101	Courts/Justice	585.018	132.939	80.906	3.542
032102	Provincial Police	259.059	1,521.713	440.457	2,712.211
034101	Jails and convict settlement	13.960	2,125.069	5.374	14.991
036101	Secretariat	1,048.812	1,885.929	967.162	3,003.666
041308	Wage Regulations	0.356	-	-	-
041310	Administration	230.493	341.338	97.330	115.274
042103	Agricultural Research & Extension Services	24,635.469	14,029.317	15,322.459	25,948.845
042106	Animal Husbandry	1,421.866	2,490.274	1,476.789	737.736
042203	Canal Irrigation	63.513	80.000	110.646	62.504
042401	Preservation of Wildlife & Hunting Control	236.931	611.801	770.438	2,368.916
042402	Administration	5,715.077	4,262.608	2,977.660	3,161.717
042501	Administration	338.912	643.855	463.863	550.692
042601	Administration	11.928	278.000	23.043	3.454
042650	Others	130.544	400.024	244.903	276.714
043502	Electricity Hydal	3,899.433	4,016.951	1,999.668	5,182.342
043701	Administration	110.000	65.000	32.597	66.436
044101	Support for Industrial Development	3,658.505	2,000.000	2,000.000	1,142.152
044120	Others	3,089.228	9,200.271	3,147.916	7,951.360
044201	Mining of Mineral Resor. O/t Mineral	656.313	1,023.183	89.065	669.038
045201	Administration	412.506	6,181.239	13,402.950	3,810.475
047202	Tourism	654.703	596.093	162.851	260.144
055101	Administration	2,013.129	4,699.600	2,322.199	3,748.191
062103	Urban Development	26,715.004	21,362.000	34,323.287	46,577.166
062202	Rural Works Programme	27,959.852	19,009.690	33,762.644	40,605.825
063102	Works (Construction) and Operations	40,866.266	11,950.000	38,595.643	15,250.000

<i>(Rs. in million)</i>					
Function	Description	Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
073101	General Hospital Services	97,315.923	161,052.991	83,514.995	74,598.900
073301	Mother and Child Health	2.991	-	-	-
074104	Chemicals Examiners & Laboratories	-	100.000	65.036	59.862
074107	Population Welfare Measures	1,601.150	1,808.069	1,505.563	1,868.988
074120	Others (Other Health Facilities and Preventive Measures)	281.190	400.000	400.000	760.097
076101	Administration	17.644	100.000	100.000	113.668
081105	Administration	6,893.823	7,470.597	3,531.215	3,230.847
082105	Information & Culture	637.197	886.238	417.140	427.162
084103	Auqaf	344.120	412.000	245.740	1,218.242
091103	Administration	287.621	3,000.000	467.537	2,990.000
092101	Secondary Education	24,078.854	38,761.000	27,815.220	42,118.390
093101	General Universities / Colleges / Institutes	5,291.757	5,896.352	3,810.882	2,698.161
093102	Professional/Technical Universities/Colleges	1,462.169	1,000.720	1,422.141	1,111.450
094101	School for Handicapped / Retarded Person	18.589	158.027	23.359	87.964
108101	Social Welfare Measures	547.133	918.423	338.644	445.690
108104	Zakat & Ushr	800.000	-	1,100.000	-
DEVELOPMENT CAPITAL EXPENDITURE		207,822.854	318,569.356	287,055.787	298,796.090
PC12037-Irrigation Works		22,917.068	28,468.049	18,298.447	20,082.640
042202	Irrigation Dams	157.962	305.000	137.500	226.784
042203	Canal Irrigation	21,759.106	27,245.000	17,942.898	19,754.634
043502	Electricity -Hydal	1,000.000	918.049	218.049	101.222
PC12041-Roads & Bridges		134,438.646	101,773.000	203,414.886	147,476.784
045202	Highways Roads & Bridges	134,438.646	101,773.000	203,414.886	147,476.784
045702	PC12042-Governmnet Buildings	50,467.140	188,328.307	65,342.454	130,786.666
	Agriculture	-	740.683	662.478	2,468.288
	Archives & Libraries	-	94.500	75.810	108.507
	Board of Revenue	-	2,817.497	2,378.335	3,273.074
	Communications & Works	-	571.963	1,393.182	1,077.690
	District Development Package	-	36.610	279.870	210.155
	Energy Department	-	-	170.000	-
	Environment Planning	-	300.400	70.000	1,021.809
	Emergency Services	-	707.946	447.781	391.667
	Finance	-	34.704	-	-
	Food	-	99.976	89.461	103.286
	Forestry	-	237.392	259.792	-
	Fisheries	-	456.145	450.806	249.308

<i>(Rs. in million)</i>					
Function	Description	Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
	Governance & Informatin Technology	-	103.082	111.551	1,188.196
	Governor Secretariat		50.000	-	36.969
	Higher Education	-	7,603.648	7,073.316	6,661.839
	Health	-	5.000	3.282	-
	Home Department	-	837.102	1,215.795	944.702
	Human Rights & Minority Affairs	-	2,315.000	9.995	769.808
	Information & Culture	-	244.000	294.029	394.597
	Innovative Financing	-	32,999.900	-	4.000
	Industries	-	1,334.729	1,391.525	1,616.486
	Jails	-	5,093.630	3,541.483	2,392.943
	Judiciary	-	6,867.061	13,456.803	15,422.989
	Local Government & Community Development	-	40.310	204.910	135.206
	Labor & Human Resource	-	158.662	71.568	210.676
	Livestock	-	1,799.726	1,354.435	1,342.264
	Law & Parliamentary Affairs	-	563.453	505.795	462.021
	Mines & Minerals	-	476.817	206.631	320.962
	Management & Professional Development Department	-	83.075	172.458	3.723
	Public Prosecution	-	113.059	83.059	126.270
	Planning & Development	-	42,687.421	342.940	25,337.129
	Police	-	3,033.078	5,482.399	7,117.459
	Provincial Assembly	-	931.360	861.360	541.948
	Primary & Secondary Health Care	-	5,088.806	10,949.640	11,359.106
	Population Welfare	-	591.931	747.646	299.702
	Religiouis Affairs and AUQAF		268.000	400.000	1,361.758
	School Education	-	239.000	81.000	2,291.610
	S&GAD	-	1,556.476	2,089.109	3,212.107
	Specialized Health Care & Medical Education	-	4,722.483	5,457.061	27,242.383
	Special Programme / Initiatives	-	58,530.000	6.010	6,500.000
	Social Welfare	-	974.727	830.081	631.648
	Special Education	-	1,041.973	994.490	832.036
	Tourism	-	623.907	280.704	585.071
	Transport	-	138.861	2.312	243.525
	Women Development	-	606.850	590.471	505.271
	Wildlife	-	378.199	132.485	1,671.084
	Youth Affairs, Sports, Archaeology & Tourism Department	-	129.165	120.596	117.394
	PC12043-Loans to Municipalities / Autonomous Bodies etc	-	-	-	450.000
014202	Transfer to Non-Financial Institutions	-	-	-	450.000
	GROSS TOTAL DEVELOPMENT EXP.		583,693.765	624,582.818	655,000.000

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
SUMMARY				
PUBLIC ACCOUNT				
F ASSETS - CREDITS	2,118,606.574	1,751,308.707	2,478,529.233	2,301,153.945
F ASSETS - DEBITS	(1,894,366.567)	(1,909,892.260)	(2,401,174.599)	(2,569,337.005)
ASSETS - NET	224,240.007	(158,583.553)	77,354.634	(268,183.060)
G LIABILITIES - CREDITS	(2,423,457.174)	(2,180,730.264)	(3,081,300.269)	(2,888,193.873)
G LIABILITIES - DEBIT	2,381,201.667	2,339,313.817	3,003,945.635	3,156,376.933
LIABILITIES - NET	42,255.507	(158,583.553)	77,354.634	(268,183.060)
H EQUITIES - CREDITS	-	-	-	-
H EQUITIES - DEBIT	2,766.673	-	-	-
EQUITIES - NET	(2,766.673)	-	-	-
NET PUBLIC ACCOUNT	184,751.173	0.000	0.000	0.000

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
DETAIL				
C R E D I T				
F01 CASH AND BANK BALANCES	2,122,032.046	1,754,475.936	2,483,075.698	2,305,882.268
F011 Balance with SBP	2,122,032.046	1,754,475.936	2,483,075.698	2,305,882.268
F01101 Non Food Account	1,916,269.103	1,550,110.278	2,267,226.477	2,081,399.078
F01102 Food Account	205,762.943	204,365.658	215,849.221	224,483.190
F02 RECEIVABLE	(3,425.472)	(3,167.229)	(4,546.465)	(4,728.324)
F021 Loans and Advances	(3,425.472)	(3,167.229)	(4,546.465)	(4,728.324)
F02113 Account with Government Servants	(2,784.396)	(2,700.000)	(4,020.535)	(4,181.356)
F02119 OB Advances (Civil)	(54.611)	(56.654)	(45.775)	(47.606)
F02148 Forest Advances	(586.465)	(410.575)	(480.155)	(499.361)
TOTAL ASSETS	2,118,606.574	1,751,308.707	2,478,529.233	2,301,153.945
G01 CURRENT LIABILITIES	(1,232,286.124)	(1,068,478.010)	(1,516,017.532)	(1,267,518.322)
G011 Cheque Clearing Account	(1,251,461.682)	(1,088,328.010)	(1,537,159.626)	(1,290,774.625)
G01101 Non Food Account	(0.002)	-	(2.461)	(3.000)
G01112 Ch. Pay. Cler. A/C (Food A/C) SBP	(21,623.197)	(23,602.279)	(16,764.921)	101,529.483
G01113 Transfer Payment Clearing Account (Food Account) SBP	(13.173)	-	-	-
G01132 Cheque Payment Clearing Account (Non Food Account) SBP	(410,272.138)	(400,667.911)	(532,196.154)	(384,152.313)
G01142 Cheque Pay Clearing Account (Food Account)	(826.276)	(1,606.000)	(2,355.896)	(2,591.486)
G01147 Cheque Pay Clearance Account (Non Food Account) NBP	(340,749.852)	(336,602.100)	(487,101.853)	(496,843.890)
G01190 Special Drawing Account Cheques (SDA)	(41,507.149)	(325,849.720)	(15.600)	(16.224)
G01191 Assignments Accounts Cheques	(436,469.895)	-	(498,722.741)	(508,697.196)
G012 Others	19,175.558	19,850.000	21,142.094	23,256.303
G01201 Outstanding Commitments	19,175.558	19,850.000	21,142.094	23,256.303
TOTAL CURRENT LIABILITIES	(1,232,286.124)	(1,068,478.010)	(1,516,017.532)	(1,267,518.322)
G02 Loans	(0.047)	(0.060)	(0.050)	(0.060)
G021 Domestic	(0.047)	(0.060)	(0.050)	(0.060)
G02104 Others	(0.047)	(0.060)	(0.050)	(0.060)

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
G05 CONTROL ACCOUNT	(570,074.935)	(577,544.979)	(625,512.956)	(638,460.534)
G051 Miscellaneous	(570,074.935)	(577,544.979)	(625,512.956)	(638,460.534)
G05102 Audusting Account	28.016	(21.025)	(32.129)	(35.342)
G05105 Wages Clearing Account	(570,796.020)	(576,060.501)	(620,046.475)	(632,447.405)
G05106 Inter Provincial Settlement Account	-	5.000	-	-
G05107 Adjusting Account between Federal and Provincial Governments	-	1,821.000	(2,000.000)	(2,200.000)
G05110 State Bank Suspense	367.824	108.065	(417.558)	(459.314)
G05111 District Accounts Suspense	(21.210)	(1,298.220)	(689.236)	(758.160)
G05126 Inter Provincial Settlement Account- Sindh	8.527	-	-	-
G05127 Inter Provincial Settlement Account- KPK	(0.007)	-	-	-
G05128 Inter Provincial Settlement Account- Baluchistan	0.078	-	-	-
G05131 Settlement Account between Federal & Punjab Governments	337.857	(2,099.298)	(2,327.558)	(2,560.314)
G06 TRUST ACCOUNT-FUND	(41,844.926)	(80,786.647)	(97,322.541)	(100,993.994)
G061 Provident Fund	(28,468.386)	(51,593.694)	(64,336.014)	(68,208.815)
G06103 General Provident Fund (Civil)	(28,233.458)	(51,298.110)	(64,020.017)	(67,861.218)
G06106 General Provident Fund (Forest)	(234.928)	(295.584)	(315.997)	(347.597)
G062 Benevolent Fund	(7,280.541)	(20,542.824)	(13,445.254)	(14,789.779)
G06201 Punjab Benevolent Fund	(1,395.747)	(18,379.307)	(2,210.000)	(2,431.000)
G06202 Federal Government Employees Benevolent Fund (Civil)	(0.963)	(1.000)	(2.000)	(2.200)
G06214 Federal Government Employees Benevolent Fund	(4,569.263)	0.500	(8,557.000)	(9,412.700)
G06215 District Government Employees Benevolent Fund	81.996	-	(123.254)	(135.579)
G06217 Govt. Employees Benevolent Fund working in TMA	(1.167)	-	-	-
G06220 Punjab Benevolent Fund (Non-Gazetted)	(1,395.397)	(2,163.017)	(2,553.000)	(2,808.300)
G063 Welfare Fund	(4,593.689)	(6,943.287)	(17,830.553)	(16,113.608)
G06305 Mines Labour Housing General Welfare Fund	(822.454)	(3,274.890)	(695.006)	(764.507)
G06309 Punjab Police Welfare Fund	(1,355.218)	(2,261.065)	(3,817.162)	(4,198.878)
G06315 Judicial Officer's Welfare Fund	(79.132)	(81.070)	(125.776)	(138.354)
G06319 Punjab Workers Welfare Fund	(2,336.885)	(1,326.262)	(8,192.609)	(9,011.870)
G06325 Welfare Endowment Fund Gazetted Employees	-	-	(3,000.000)	(2,000.000)
G06319 Sports Endowment Fund Punjab	-	-	(2,000.000)	-

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
G064	Insurance Fund	(1,502.310)	(1,706.842)	(1,710.720)	(1,881.792)
	G06408 Provincial Government Employees Group Insurance Fund	(1,502.183)	(1,706.142)	(1,659.590)	(1,825.549)
	G06409 Fed. Govt. Empl. Group Insurance Fund (Civil)	(0.437)	(0.400)	(0.565)	(0.622)
	G06411 District Government Employees Insurance Fund	0.088	-	(15.032)	(16.535)
	G06412 Local Fund Government Employees	0.372	-	(35.378)	(38.916)
	G06413 Group Insurance Fund for Govt Employees	(0.148)	(0.300)	(0.155)	(0.171)
	G06414 Insurance Fund of Employees of Punjab	(0.002)	-	-	-
G10	TRUST ACCOUNTS-OTHERS	(425,628.588)	(282,920.218)	(635,991.278)	(658,039.729)
G101	Account of Other Departments	(83,125.062)	(83,326.939)	(127,203.991)	(132,890.655)
	G10107 Deposits of Department of Mineral Development	(0.350)	-	(13.027)	(14.330)
	G10111 Food Department Deposit	(238.381)	(837.252)	(1,304.000)	(1,434.400)
	G10113 PWD Deposits	(72,555.366)	(73,559.980)	(100,481.937)	(103,496.395)
	G10123 Transfer between Forest Offices	(0.289)	(0.300)	(0.400)	(0.440)
	G10125 Transfer between Public Works Officers	(14.932)	(1.670)	(23.277)	(25.605)
	G10131 Forest Cheques	(10,315.744)	(8,927.737)	(25,381.350)	(27,919.485)
G103	Other Deposits an Reserves	(555.451)	(643.227)	(800.463)	(880.509)
	G10304 Zakat Collection Account	(555.451)	(643.227)	(800.463)	(880.509)
G104	Other Remittances	(341,948.075)	(198,950.052)	(507,986.824)	(524,268.565)
	G10402 Forest Remittances	(2,938.474)	(2,009.521)	(1,975.068)	(2,172.575)
	G10408 Remittance into Treasuries	(12,535.790)	(8,738.883)	(25,117.882)	(26,373.776)
	G10409 Works Audit Suspense	(8.752)	(770.558)	(5.572)	(6.129)
	G10418 Exchange Account between Civil and Pak	(0.032)	(0.123)	-	-
	G10419 Exchange Account between Civil and Defence (in Navy)	(0.252)	(0.300)	-	-
	G10425 Cheques	(324,143.475)	(183,230.667)	(475,157.818)	(489,412.553)
	G10429 Internal Cheques (Public Works)	(2,321.300)	(4,200.000)	(5,730.484)	(6,303.532)
G11	SPECIAL DEPOSIT - INVESTMENTS	(141,451.103)	(158,833.601)	(189,807.057)	(204,206.518)
G111	Investment Deposit Accounts	-	(3,500.000)	(2,000.000)	(5,000.000)
	G11128 Punjab General Provident Investment Fund	-	(3,500.000)	(2,000.000)	(5,000.000)

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
G112	Others Deposits Account	(141,451.103)	(155,333.601)	(187,807.057)	(199,206.518)
G11212	Deposits of Sugar Cane Development Cess Fund	(3,322.303)	(3,000.999)	(4,584.000)	(5,042.400)
G11215	Revenue Deposits	(40,967.803)	(42,309.432)	(19,157.369)	(21,073.106)
G11216	Civil and Criminal Courts Deposits	0.675	(1.500)	-	-
G11217	Personal Deposits	(31,080.572)	(32,720.500)	(67,831.621)	(69,866.570)
G11218	Forest Deposit	(2,141.261)	(503.560)	(1,479.195)	(1,627.115)
G11220	Deposits in connection with Elections	(0.112)	-	-	-
G11226	Deposit/and in favour of the Chief Settlement Commissioner	(1.897)	(62.252)	(35.779)	(39.357)
G11238	Security Deposit of Supply Cell	(382.263)	(428.047)	(593.399)	(652.739)
G11240	Security Deposit of Cashier etc.	(0.166)	-	-	-
G11264	Assignment Account (ADB)	(18,249.751)	(37,525.053)	(40,464.020)	(43,296.501)
G11265	Assignment Account (Civil)	(39,048.397)	(31,018.120)	(47,303.675)	(50,614.932)
G11275	Deposit Account for the Production of Balanced Feed	(460.927)	(669.363)	(595.112)	(654.623)
G11276	Security Deposit of Private Companies	(2,017.664)	(471.111)	(1,683.000)	(1,851.300)
G11277	Contribution Govt. Servant Housing Foundation.	(2,523.195)	(4,543.664)	(2,643.637)	(2,908.001)
G11278	Deposit for Number Plats & Smart Registration Cards	(840.631)	(1,700.000)	(1,121.310)	(1,233.441)
G11281	Deposit Account of Fees Realized by PA	0.110	-	-	-
G11290	Securities Deposits from Contractors / Suppliers	(325.347)	(260.000)	(173.562)	(190.918)
G11294	Deposit Account for Pb. Driving Licence Fee	(89.599)	(120.000)	(141.378)	(155.516)
G12	SPECIAL DEPOSIT FUND	(12,171.451)	(12,166.749)	(16,648.855)	(18,974.715)
G121	Relief Fund	(0.013)	-	-	-
G12138	Chief Minister's Flood Relief Find Khyber Pakhtunkhwah	(0.008)	-	-	-
G12158	Punjab Crona Virus Fund	(0.005)	-	-	-
G124	Development Fund	(0.125)	-	-	-
G12403	Depreciation Reserve Fund Government Presses	(0.100)	-	-	-
G12417	Forestry Development Fund	(0.024)	-	-	-
G12421	Registrar Supreme Court Fund for Construction of Dams	(0.001)	-	-	-
G127	Others Funds	(8,171.313)	(8,666.749)	(13,148.855)	(13,974.715)
G12713	Income Tax deduction from Salaries	(4,334.369)	(4,949.827)	(6,539.852)	(6,932.243)
G12714	Income Tax deduction from Contractors/Suppliers	(2,600.376)	(2,733.809)	(4,548.623)	(4,776.054)

ESTIMATES OF PUBLIC ACCOUNT

		<i>(Rs. in million)</i>			
Head of Account	Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024	
G12717	District Fund	(1.912)	(10.000)	(1.500)	(1.650)
G12718	Municipal Funds	(0.150)	-	-	-
G12720	Punjab Market Committee Fund	(144.430)	(115.000)	(109.562)	(120.518)
G12741	National Fund for Control of Drug Abuse	(0.014)	-	-	-
G12774	National Disaster Management Fund	(1.756)	-	(2.000)	(2.200)
G12777	Sales Tax deduction at Source under Sales Tax Special Procedure (Withholding) Rules, 2007	(1,054.131)	(840.113)	(1,923.990)	(2,116.389)
G12785	Fund for enhancing vegetable production in Punjab	(34.175)	(18.000)	(23.328)	(25.661)
G128	Pension Fund	(4,000.000)	(3,500.000)	(3,500.000)	(5,000.000)
G12801	Punjab Pension Fund	(4,000.000)	(3,500.000)	(3,500.000)	(5,000.000)
Total Deposits and Reserves		(1,191,171.050)	(1,112,252.254)	(1,565,282.737)	(1,620,675.551)
TOTAL LIABILITIES		(2,423,457.174)	(2,180,730.264)	(3,081,300.269)	(2,888,193.873)
H01 EQUITIES		-	-	-	-
H011 Equities		-	-	-	-
H01101	Residual Equity	-	-	-	-
TOTAL EQUITIES		-	-	-	-
Total Public Account Credit		(304,850.600)	(429,421.557)	(602,771.036)	(587,039.928)
TOTAL PROVINCIAL RECEIPTS		2,787,261.646	3,655,812.815	4,270,345.226	5,067,705.760
	ACCOUNT NO.I (PCF)	2,542,146.874	3,104,832.815	3,289,087.959	4,079,084.510
	ACCOUNT NO.II (PCF)	245,114.772	550,980.000	981,257.267	988,621.250
GRAND TOTAL		2,787,261.646	3,655,812.815	4,270,345.226	5,067,705.760

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
PUBLIC ACCOUNT OF THE PROVINCE (P)				
<u>DISBURSEMENT</u>				
CURRENT ASSETS				
F01 CASH AND BANK BALANCES	(1,895,022.883)	(1,910,411.013)	(2,401,750.737)	(2,569,945.845)
F011 Balance with SBP	(1,895,022.883)	(1,910,411.013)	(2,401,750.737)	(2,569,945.845)
F01101 Non Food Account	(1,681,418.637)	(1,704,874.833)	(1,922,851.718)	(2,076,679.855)
F01102 Food Account	(213,604.246)	(205,536.180)	(478,899.019)	(493,265.990)
F02 RECEIVABLES	656.316	518.753	576.138	608.840
F021 Loans and Advances	656.316	518.753	576.138	608.840
F02113 Account with Government Servants	17.588	35.462	39.790	43.769
F02119 OB Advances (Civil)	63.851	53.620	38.112	41.923
F02148 Forest Advances	574.877	429.671	498.236	523.148
TOTAL ASSETS	(1,894,366.567)	(1,909,892.260)	(2,401,174.599)	(2,569,337.005)
G LIABILITIES				
G01 Current Liabilities	1,232,285.718	1,183,067.578	1,395,519.159	1,462,742.407
G011 Cheque Clearing Account	1,251,461.886	1,160,396.191	1,370,992.849	1,436,989.782
G01101 Non Food Account	1.181	-	-	-
G01112 Ch. Pay. Cler. A/C (Food A/C) SBP	21,623.197	17,399.816	39,125.019	43,037.521
G01113 Transfer Payment Clearing Account (Food Account) SBP	13.173	-	-	-
G01132 Ch. Pay. Cler. A/C (Non Food A/C) SBP	410,272.138	429,311.727	450,896.048	468,931.890
G01142 Cheque Payment Clearing Account (Food Account) NBP	826.276	2,125.767	2,317.917	2,433.813
G01147 Cheque Pay Clearance Account (Non Food Account) NBP	340,749.794	370,103.189	398,707.086	418,642.440
G01190 Outstanding Commitments	41,507.149	341,455.692	20.000	21.000
G01191 Assignments Accounts Cheques	436,468.978	-	479,926.779	503,923.118
G012 Others	(19,176.168)	22,671.387	24,526.310	25,752.626
G01201 Outstanding Commitments	(19,176.168)	22,671.387	24,526.310	25,752.626
G05 Control Account	570,944.402	631,592.505	659,735.602	674,915.091
G051 Miscellaneous	570,944.402	631,592.505	659,735.602	674,915.091
G05102 Audusting Account	(29.275)	18.333	33.287	34.951
G05105 Wages Clearing Account	570,796.024	628,610.295	659,529.286	674,698.460
G05107 Adjusting Account between Federal and Provincial Governments	-	65.110	-	-
G05110 State Bank Suspense	153.312	1,979.171	119.924	125.920
G05111 District Accounts Suspense	24.165	909.767	43.520	45.696
G05112 Letter of Credit Suspense	-	1.905	-	-
G05126 Inter Provincial Settlement Account- Sindh	5.966	-	-	-
G05128 Inter Provincial Settlement Account- Baluchistan	0.224	-	-	-
G05131 Settlement Account between Federal & Punjab Governments	(6.014)	7.924	9.585	10.064

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
G06	Trust Account Fund	44,116.322	66,653.067	75,069.773	82,016.955
G061	Provident Fund	33,570.192	51,717.547	58,179.608	63,988.902
	G06103 General Provident Fund (Civil)	33,390.921	51,502.547	58,006.275	63,806.903
	G06106 General Provident Fund (Forest)	179.271	215.000	173.333	182.000
G062	Benevolent Fund	7,201.065	11,530.585	11,792.094	12,569.701
	G06201 Punjab Benevolent Fund	1,324.853	1,803.077	2,431.707	2,601.926
	G06202 Federal Government Employees Benevolent Fund	(0.061)	-	-	-
	G06214 Provincial Govt. Employees Benevolent Fund	4,475.447	7,500.000	6,968.387	7,456.174
	G06215 District Government Employees Benevolent Fund	0.003	-	-	-
	G06217 Government Employees Benevolent Fund working in T	1.246	-	-	-
	G06220 Punjab Benevolent Fund (Non-Gazetted)	1,399.577	2,227.508	2,392.000	2,511.600
G063	Welfare Fund	1,910.533	2,161.977	3,256.481	3,469.435
	G06305 Mines Labour Housing General Welfare Fund	500.000	-	615.000	645.750
	G06309 Punjab Police Welfare Fund	1,354.317	2,078.306	2,506.481	2,681.935
	G06311 Lahore High Court Employees Welfare Fund	0.025	-	-	-
	G06315 Judicial Officer's Welfare Fund	56.191	83.671	135.000	141.750
G064	Insurance Fund	1,434.532	1,242.958	1,841.590	1,988.917
	G06408 Provincial Government Employees Group Insurance Fund	1,434.337	1,242.958	1,841.590	1,988.917
	G06409 Federal Government Employees Group Insurance Fund (Civil)	0.009	-	-	-
	G06411 District Government Employees Group Insurance Fund	0.019	-	-	-
	G06412 Local Fund Govt. Employees GIF	0.008	-	-	-
	G06413 Group Insurance Fund for Government Employees	0.159	-	-	-
G10	TRUST ACCOUNTS-OTHERS	413,443.463	297,768.671	628,155.263	664,548.945
G101	Account of Other Departments	72,158.010	68,939.987	105,845.700	114,701.700
	G10109 Deposits of Industries Department	-	26.629	-	20.000
	G10111 Food Department Deposits	844.456	463.998	1,236.572	1,335.498
	G10113 Pak PWD Deposits	60,972.278	59,738.040	86,191.937	93,087.292
	G10125 Transfer between PW Offices	14.677	-	-	-
	G10131 Forest Cheques	10,326.599	8,711.320	18,417.191	20,258.910

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
G103	Other Deposits & Reserves	622.446	608.443	550.000	605.000
	G10304 Zakat Collection Account	622.446	608.443	550.000	605.000
G104	Other Remittance	340,663.007	228,220.241	521,759.563	549,242.245
	G10402 Forest Remittances	2,618.775	1,757.987	2,272.126	2,499.339
	G10408 Remittance into Treasuries	10,666.373	6,416.040	21,085.320	23,193.852
	G10409 Works Audit Suspense	(43.925)	17,281.668	6.000	6.600
	G10419 Exchange Account between Civil and Defence (including Navy)	0.190	-	-	-
	G10425 Cheques	325,060.488	199,979.466	493,865.484	518,558.758
	G10429 Internal Cheques (Public Works)	2,361.106	2,785.080	4,530.633	4,983.696
G11	SPECIAL DEPOSIT - INVESTMENTS	109,679.952	149,471.474	232,331.772	252,709.912
G111	Investment Deposit Accounts	-	3,500.000	2,000.000	5,000.000
	G11128 Punjab General Provident Investment Fund	-	3,500.000	2,000.000	5,000.000
G112	Others Deposits Account	109,679.952	145,971.474	230,331.772	247,709.912
	G11212 Deposits of Sugar Cane Dev. Cess Fund	1,130.319	2,638.166	2,530.090	2,656.595
	G11215 Revenue Deposits	13,263.517	25,178.592	42,771.069	45,337.333
	G11217 Personal Deposits	32,182.962	52,660.153	93,052.758	98,635.923
	G11218 Forest Deposits	520.774	529.730	685.069	719.322
	G11220 Deposits in connection with Elections	0.040	-	-	-
	G11238 Security Deposit of Supply Cell	388.823	269.913	395.322	415.088
	G11240 Security Deposit of Cashiers	0.502	-	-	-
	G11264 Assignment account (ADB)	18,249.751	29,767.450	32,611.039	35,872.143
	G11265 Assignment Account (Civil)	38,931.226	28,092.373	49,565.960	54,522.556
	G11275 Deposits account Govt. Livestock Farms (Balanced Feed)	447.562	552.835	593.720	611.532
	G11276 Security Deposit of Private Companies	452.093	467.699	1,530.167	1,683.184
	G11277 Contribution GHSF	3,001.031	3,277.716	3,790.510	4,169.561
	G11278 Deposit for number plats & Smart Reg. Cards	914.037	2,244.563	2,511.310	2,762.441
	G11290 Securities Deposits from Contractor / Suppliers	166.266	198.327	235.637	259.201
	G11294 Deposit Account for Pb. Driving License Fee	31.049	93.957	59.121	65.033
G12	Special Deposit Fund	10,731.810	10,760.522	13,134.066	19,443.623
G12	Relief Funds	-	16.114	-	-
	G12158 Punjab Crona Virus Fund	-	16.114	-	-
G127	Other Funds	6,731.810	7,244.408	13,130.566	14,443.623
	G12713 Income Tax Deduction from Salaries	4,026.141	4,150.897	6,848.620	7,533.482
	G12714 Income Tax Deduction from Contractor / Suppliers	1,882.530	2,260.123	4,502.080	4,952.288

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account		Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
G12717	District Funds	0.004	-	-	-
G12720	Punjab Market Committee Fund	65.343	81.915	75.000	82.500
G12741	Federal Civil Servant's subscription to Services Book Club	0.001	-	-	-
G12774	National Disaster Management Fund	1.654	-	-	-
G12777	Adv. pmt of tax U/S 53 of the I.tax Ord.	751.876	751.473	1,704.866	1,875.353
G12785	Fund for enhancing Vegetatble Production	4.261	-	-	-
G128	Pension Fund	4,000.000	3,500.000	3.500	5,000.000
G12801	Punjab Pension Fund	4,000.000	3,500.000	3.500	5,000.000
TOTAL LIABILITY		2,381,201.667	2,339,313.817	3,003,945.635	3,156,376.933
H01 EQUITIES		2,766.673	-	-	-
H011	Equities	2,766.673	-	-	-
H01101	Residual Equity	2,766.673	-	-	-
TOTAL EQUITIES		2,766.673	-	-	-
Total Public Account Expenditure		489,601.773	429,421.557	602,771.036	587,039.928
NET PUBLIC ACCOUNT (P)		184,751.173	0.000	0.000	0.000
Total Provincial Disbursement		2,787,261.645	3,530,812.815	4,248,631.816	4,942,705.758
Account No. I (PCF)		2,533,728.633	2,979,832.815	3,267,374.549	3,954,084.508
Account No. II (PCF)		253,533.012	550,980.000	981,257.267	988,621.250
GRAND TOTAL		2,787,261.645	3,530,812.815	4,248,631.816	4,942,705.758

ADP RESOURCES

(Rs. in million)				
Head of Account	Accounts 2021-2022	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
REVENUE ACCOUNT				
General Revenue Receipts	2,182,280.224	2,521,288.298	2,549,286.816	3,331,722.322
Current Revenue Expenditure	1,379,957.230	1,711,928.564	1,692,333.243	2,074,123.170
Net Revenue Account	802,322.994	809,359.734	856,953.573	1,257,599.152
CAPITAL ACCOUNT (ACCOUNT NO.I)				
Current Capital Receipts	55,016.050	92,510.347	105,456.232	52,629.650
Current Capital Expenditure	80,475.865	153,482.694	347,687.452	637,921.410
Net Capital (Surplus / Deficit)	(25,459.815)	(60,972.347)	(242,231.220)	(585,291.760)
PUBLIC ACCOUNT				
Credit	(304,850.600)	(429,421.557)	(602,771.036)	(587,039.928)
Disbursement	489,601.773	429,421.557	602,771.036	587,039.928
Net Public Account	184,751.173	-	-	0.000
Foreign Assistance for Projects	-	61,612.613	31,573.875	107,692.610
TOTAL RESOURCES	-	810,000.000	646,296.228	780,000.000
ANNUAL DEVELOPMENT PROGRAMME	-	685,000.000	624,582.818	655,000.000
Estimated Provincial Surplus / Deficit	-	125,000.000	21,713.410	125,000.000