



**GOVERNMENT OF THE PUNJAB**

**ANNUAL BUDGET  
STATEMENT**

**FOR  
2019 - 2020**

## **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  
2019-2020**

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## ESTIMATES OF RECEIPTS

(Rs. in million)

Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>(A) Total Provincial Consolidated Fund (Revenue + Capital)</b>	<b>1,578,530.969</b>	<b>2,026,515.751</b>	<b>1,878,760.132</b>	<b>2,300,576.744</b>
<b>Total General Revenue Receipts</b>	<b>1,386,517.479</b>	<b>1,652,175.906</b>	<b>1,465,835.297</b>	<b>1,989,826.157</b>
Federal Divisible Pool	1,071,243.374	1,276,325.088	1,197,284.509	1,601,468.118
Provincial Tax Revenue	197,615.881	275,783.818	208,500.193	294,963.181
Provincial Non-Tax Revenue	117,658.224	100,067.000	60,050.595	93,394.858
<b>(B) Total Current Capital Receipts A/c -I</b>	<b>74,513.428</b>	<b>94,886.065</b>	<b>76,946.123</b>	<b>102,495.766</b>
Current Capital Receipts	47,563.960	64,894.934	63,700.999	84,306.564
Foreign Projects Assistance	26,949.468	29,991.131	13,245.124	18,189.202
<b>(C) Total Current Receipts A/c -II</b>	<b>117,500.062</b>	<b>279,453.780</b>	<b>335,978.712</b>	<b>208,254.821</b>
<b>TOTAL CAPITAL RECEIPTS (B+C)</b>	<b>192,013.490</b>	<b>374,339.845</b>	<b>412,924.835</b>	<b>310,750.587</b>

## ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>SUMMARY</b>				
<b>FEDERAL DIVISIBLE POOL</b>	<b>1,071,243.374</b>	<b>1,276,325.088</b>	<b>1,197,284.509</b>	<b>1,601,468.118</b>
<b>B TAX REVENUE</b>	<b>1,071,243.374</b>	<b>1,276,325.088</b>	<b>1,197,284.509</b>	<b>1,601,468.118</b>
<b>B01 DIRECT TAXES</b>	<b>408,917.101</b>	<b>495,429.114</b>	<b>418,940.682</b>	<b>599,485.097</b>
B011 Tax on Income	408,917.101	493,555.683	417,997.406	598,349.375
B018 Capital Value Tax on Moveable Assets	-	1,873.431	943.276	1,135.722
<b>B02 INDIRECT TAXES</b>	<b>662,326.273</b>	<b>780,895.974</b>	<b>778,343.827</b>	<b>1,001,983.021</b>
B021 Land Custom	175,022.812	212,130.749	225,254.975	286,448.096
B023 Sales Tax on Import-Share of Net	426,485.415	494,781.829	479,598.433	613,241.009
B024 Federal Excise	60,381.816	73,319.544	72,969.059	101,576.720
B025 Federal Excise on Natural Gas	436.230	663.852	521.360	717.196

## ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>SUMMARY</b>				
<b>PROVINCIAL RECEIPTS</b>	<b>315,274.105</b>	<b>375,850.818</b>	<b>268,550.788</b>	<b>388,358.039</b>
<b>B TAX REVENUE</b>	<b>197,615.881</b>	<b>275,783.818</b>	<b>208,500.193</b>	<b>294,963.181</b>
<b>B01 DIRECT TAXES</b>	<b>17,845.979</b>	<b>31,770.137</b>	<b>29,393.805</b>	<b>36,697.000</b>
B011 Tax on Income (Agriculture)	912.695	1,650.000	1,100.000	2,074.000
B013 Property Tax	2,291.249	12,505.467	11,217.808	14,537.000
B014 Land Revenue	12,097.357	16,679.670	16,100.053	18,286.000
B016 Tax on Profession, Trades and Callings	728.991	935.000	850.000	1,800.000
B017 Capital Value Tax on Immoveable Property	462.566	-	125.944	-
B018 Capital Value Tax on Moveable Assets	1,352.661	-	-	-
B019 Other Direct Taxes	0.460	-	-	-
<b>B02 INDIRECT TAXES</b>	<b>175,682.170</b>	<b>233,088.381</b>	<b>174,531.554</b>	<b>245,971.031</b>
B023 Sales Tax (GST Provincial)	105,988.067	151,575.000	101,000.000	161,550.000
B026 Provincial Excise	3,472.730	6,650.730	3,640.050	7,140.000
B027 Stamps Duty	51,691.709	56,835.224	54,689.192	60,721.000
B028 Motor Vehicles	14,529.664	18,027.427	15,202.312	16,560.031
<b>B03 OTHERS INDIRECT TAXES</b>	<b>4,087.732</b>	<b>10,925.300</b>	<b>4,574.834</b>	<b>12,295.150</b>
B030 Others Indirect Taxes	4,087.732	10,925.300	4,574.834	12,295.150

## ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>DETAILS</b>				
<b>FEDERAL DIVISIBLE POOL</b>	<b>1,071,243.374</b>	<b>1,276,325.088</b>	<b>1,197,284.509</b>	<b>1,601,468.118</b>
<b>B TAX REVENUE</b>	<b>1,071,243.374</b>	<b>1,276,325.088</b>	<b>1,197,284.509</b>	<b>1,601,468.118</b>
<b>B01 DIRECT TAXES</b>	<b>408,917.101</b>	<b>495,429.114</b>	<b>418,940.682</b>	<b>599,485.097</b>
<b>B011 Tax on Income</b>	<b>408,917.101</b>	<b>493,555.683</b>	<b>417,997.406</b>	<b>598,349.375</b>
B01108 Share of Net proceeds assigned to Provinces	408,917.101	493,555.683	417,997.406	598,349.375
<b>B018 Capital Value Tax on Moveable Property</b>	-	<b>1,873.431</b>	<b>943.276</b>	<b>1,135.722</b>
B01809 CVT Share assigned to Provinces	-	1,873.431	943.276	1,135.722
<b>B02 INDIRECT TAXES</b>	<b>662,326.273</b>	<b>780,895.974</b>	<b>778,343.827</b>	<b>1,001,983.021</b>
<b>B021 Land Custom</b>	<b>175,022.812</b>	<b>212,130.749</b>	<b>225,254.975</b>	<b>286,448.096</b>
B02170 Share of Net Proceeds Assigned to Provinces	175,022.812	212,130.749	225,254.975	286,448.096
<b>B023 Sales Tax</b>	<b>426,485.415</b>	<b>494,781.829</b>	<b>479,598.433</b>	<b>613,241.009</b>
B02303 Share of Net Proceeds Assigned to Provinces	426,485.415	494,781.829	479,598.433	613,241.009
<b>B024 Federal Excise</b>	<b>60,381.816</b>	<b>73,319.544</b>	<b>72,969.059</b>	<b>101,576.720</b>
B02408 Share of Net Proceeds Assigned to Provinces	60,381.816	73,319.544	72,969.059	101,576.720
<b>B025 Federal Excise Duty on Natural Gas</b>	<b>436.230</b>	<b>663.852</b>	<b>521.360</b>	<b>717.196</b>
B02503 Net Proceeds on Excise Duty on Natural Gas Assigned to Provinces	436.230	663.852	521.360	717.196

## ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>DETAILS</b>				
<b>PROVINCIAL RECEIPTS</b>	<b>315,274.105</b>	<b>375,850.818</b>	<b>268,550.788</b>	<b>388,358.039</b>
<b>B TAX REVENUE</b>	<b>197,615.881</b>	<b>275,783.818</b>	<b>208,500.193</b>	<b>294,963.181</b>
<b>B01 DIRECT TAXES</b>	<b>17,845.979</b>	<b>31,770.137</b>	<b>29,393.805</b>	<b>36,697.000</b>
<b>B011 Tax on Income</b>	<b>912.695</b>	<b>1,650.000</b>	<b>1,100.000</b>	<b>2,074.000</b>
B01127 Share of Net Proceeds assigned to Provinces	0.185	-	-	-
B01173 Tax on Agriculture Income	912.510	1,650.000	1,100.000	2,074.000
<b>B013 Property Tax</b>	<b>2,291.249</b>	<b>12,505.467</b>	<b>11,217.808</b>	<b>14,537.000</b>
<b>Urban Immovable Property Tax - Net</b>	<b>2,291.249</b>	<b>12,505.467</b>	<b>11,217.808</b>	<b>14,537.000</b>
B01301 Ordinary Collection	9,822.192	12,116.200	10,883.000	14,362.000
B01302 Share of Net Proceeds assigned to TMAs etc	(7,868.626)	-	-	-
B01303 Tax on Luxury Houses	199.335	225.450	224.000	100.000
B01304 Farm House Tax	0.073	-	-	-
B01310 Other Collection	-	-	-	-
B01311 Fees for Registering Documents	125.555	150.517	96.833	68.000
B01312 Copying Registered Documents	1.825	2.100	1.375	-
B01320 Others	10.895	11.200	12.600	7.000
<b>B014 Land Revenue</b>	<b>12,097.357</b>	<b>16,679.670</b>	<b>16,100.053</b>	<b>18,286.000</b>
B01402 Development cess	2.420	-	-	-
B01403 Malkana	9.770	10.200	0.900	0.900
B01404 Sale of Government Estates	184.318	-	-	-
B01405 Sale of Waste Land	-	-	-	-
B01406 Fines and Forfeitures	33.826	34.100	51.300	51.300
B01407 Rent of Agricultural Land for a Single Year	161.977	458.620	213.300	214.151
B01408 Rent from Shops/Other Sites, Nazul Buildings & Land	18.243	25.200	24.047	24.047
B01409 Others not elsewhere Classified	0.043	2.550	0.005	0.005
B01411 Recovery on account of Survey and Settlement Charges	0.009	0.013	-	-
B01412 Recovery for maintenance of Boundaries	0.001	-	-	-
B01413 Fees for Consolidation of Holdings	0.206	0.350	0.127	0.127



## ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
B01414 Tirmi Grazing Dues	0.027	0.250	0.239	0.297
B01415 Collection Fee on the Dues Recovered as Arrears of Land Revenue	0.489	1.275	0.150	0.150
B01416 Revenue Talbana	0.558	0.850	0.150	0.125
B01417 Mutation Fee	11,104.899	15,548.100	15,265.338	17,450.401
B01418 Copying and Inspection Fee of Patwaries Record	544.002	557.200	510.000	510.000
B01419 Copying Fee for the Preparation of Produce Statement	0.146	0.200	0.150	0.150
B01421 Recoveries of Overpayments	0.488	0.510	0.090	0.090
B01422 Collection of payments for service rendered	0.006	-	-	-
B01424 Local Rates on Lands Interests Assessable to Land Revenue-Others	31.214	32.150	32.000	32.000
B01425 Land Revenue-Others	4.715	8.102	2.257	2.257
<b>B016 Tax on Profession, Trade and Callings-</b>	<b>728.991</b>	<b>935.000</b>	<b>850.000</b>	<b>1,800.000</b>
B01601 Ordinary Collection	664.019	935.000	790.000	1,800.000
B01603 Deduction at Source	64.972	-	60.000	-
<b>B017 Capital Value Tax on Immoveable Property</b>	<b>462.566</b>	<b>-</b>	<b>125.944</b>	<b>-</b>
B01701 Urban	374.807	-	80.317	-
B01702 Rural	10.068	-	3.137	-
B01703 Capital Value Tax on Immovable Assets - Urban (Res	17.846	-	5.026	-
B01704 Capital Value Tax on Immovable Assets - Urban (Com	13.720	-	4.888	-
B01705 Capital Value Tax on Immovable Assets - Urban (Oth	23.295	-	10.437	-
B01706 Capital Value Tax on Immovable Assets - Rural (Res	0.117	-	0.061	-
B01707 Capital Value Tax on Immovable Assets - Rural (Agr	0.402	-	0.005	-
B01708 Capital Value Tax on Immovable Assets - Rural (Oth	0.289	-	0.001	-
B01770 Others	22.022	-	22.072	-
<b>B018 Capital Value Tax on Moveable Property</b>	<b>1,352.661</b>	<b>-</b>	<b>-</b>	<b>-</b>
B01809 CVT Share assigned to Provinces	1,352.661	-	-	-
<b>B019 Other Direct Tax</b>	<b>0.460</b>	<b>-</b>	<b>-</b>	<b>-</b>
B01903 Capital Gains Tax	0.432	-	-	-
B01904 Capital Gains Tax - Other Collection	0.028	-	-	-

## ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>B02 INDIRECT TAXES</b>	<b>175,682.170</b>	<b>233,088.381</b>	<b>174,531.554</b>	<b>245,971.031</b>
<b>B023 Sales Tax</b>	<b>105,988.067</b>	<b>151,575.000</b>	<b>101,000.000</b>	<b>161,550.000</b>
B02361 Ordinary Collections	0.059	-	-	-
B02385 Sales Tax on Services (Punjab)	105,988.008	151,575.000	101,000.000	161,550.000
<b>B026 Provincial Excise</b>	<b>3,472.730</b>	<b>6,650.730</b>	<b>3,640.050</b>	<b>7,140.000</b>
B02601 Malt Liquors-Duty on Bear Manufactured in Pakistan	243.212	390.000	225.500	230.500
B02602 Duty on Foreign Liquors	1,728.601	1,750.200	1,835.218	1,840.729
B02603 Licence Fee for Generally Sale of Foreign Liquor	1,075.962	1,102.200	1,188.255	1,195.661
B02604 Duty on Manufacturing of Spirit	2.761	3.010	2.993	-
B02610 Other - Spirit and Fermented Products	7.447	-	-	-
B02611 Licence Fee for Commercial Spirits	3.398	9.100	3.150	9.500
B02612 Licence Fee for Denatured Spirits	9.826	11.800	10.431	12.500
B02613 Permit Fee for Denatured Spirits	83.332	86.200	75.563	80.250
B02620 Medicinal and Toilet Preparations Cont.	0.012	-	-	-
B02621 Duty on Spirits use in Manufactured of Medicine	249.776	255.200	227.936	235.050
B02622 Receipts from Distilleries	26.566	3,000.000	11.253	3,477.260
B02623 Collection of Payments for Services Rendered	41.772	42.250	58.221	58.550
B02624 Sale proceeds of Opium Tablets	0.008	-	-	-
B02625 Fines, Confiscation and Miscellaneous	-	0.254	-	-
B02628 Others	0.057	0.516	1.530	-
<b>B027 Stamp Duty</b>	<b>51,691.709</b>	<b>56,835.224</b>	<b>54,689.192</b>	<b>60,721.000</b>
<b>Non-Judicial</b>	<b>51,022.013</b>	<b>56,158.946</b>	<b>53,996.876</b>	<b>60,029.214</b>
B02701 Sale of Stamps	42,202.131	46,150.250	44,804.642	50,835.997
B02702 Stamps Duties on Bill of Exchange, Cheques etc	22.087	23.545	16.422	16.422
B02703 Stamps Duties Levied under Supplementary Tax Ordinance, 1957	101.069	102.120	90.274	90.274
B02704 Other Non Judicial Sale and General Stamps	1,294.675	1,691.406	1,298.300	1,298.050
B02705 Duty Recovered under Rule 10 and 11 of Pakistan Stamp Rules,1925	220.503	250.100	235.416	235.666
B02706 Duty on Documents Voluntarily Brought for Adjudication under Section 31 of Act. II 1899	2.179	7.900	0.029	-
B02707 Duty on other Immersing Documents	16.344	25.260	16.288	16.288
B02708 Fines and Penalties	2.855	3.150	4.991	6.125
B02710 On Transfer of Property Rights	260.199	375.250	0.113	-
B02711 On Declaration of Newspaper/Periodical/Printing Press	0.601	0.824	0.334	0.334
B02712 Sale of Property Transactions	0.182	0.592	0.009	-
B02713 Duty Levied on Unstamped or Insufficient Stamped Documents under Section 35, 40 & 48 of Act 1899	728.087	730.125	760.580	760.580

## ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
B02714 Non-Judicial Recoveries from Government Departments	(0.044)	-	-	-
B02716 Non Judicial - Recoveries from Govt. Department	0.096	-	-	-
B02718 Duty on Letter of Credits	0.009	-	-	-
B02720 Stamp Duty on Transfer of Right	6,105.321	6,728.174	6,736.681	6,736.681
B02730 Others	65.719	70.250	32.797	32.797
<b>Judicial</b>	<b>669.696</b>	<b>676.278</b>	<b>692.316</b>	<b>691.786</b>
B02731 Sale of Stamps	0.162	0.320	0.193	-
B02732 Court Fees	(0.186)	-	-	-
B02734 Court Fees Realized in Stamps	669.210	675.250	691.786	691.786
B02735 Fines and Penalties	0.510	0.708	0.337	-
<b>B028 Motor Vehicles:</b>	<b>14,529.664</b>	<b>18,027.427</b>	<b>15,202.312</b>	<b>16,560.031</b>
B02801 Fee for Registrations	5,281.827	5,600.200	6,086.676	7,252.276
B02802 Fee for Miscellaneous Receipts	1,065.888	1,105.200	1,066.081	1,100.200
B02803 Receipts under Provincial M.V. Act	7,145.317	9,441.777	7,170.664	7,170.664
B02805 Tax on Luxury Vehicles Levied under Finance Act 1997	298.572	1,050.250	176.891	326.891
B02807 Tax on Vehicles other than under Motor	0.070	-	-	-
B02811 Motor Vehicles Fitness Certificate	262.395	200.000	221.000	10.000
B02812 Motor Vehicles Route Permit	475.595	630.000	481.000	700.000
<b>B03 INDIRECT TAXES</b>	<b>4,087.732</b>	<b>10,925.300</b>	<b>4,574.834</b>	<b>12,295.150</b>
<b>B030 Other Indirect Taxes</b>	<b>4,087.732</b>	<b>10,925.300</b>	<b>4,574.834</b>	<b>12,295.150</b>
<b>Entertainment Tax</b>	<b>92.937</b>	<b>150.000</b>	<b>92.990</b>	<b>98.000</b>
B03001 Duty Recovered by Sale of Stamps	28.453	48.000	30.890	35.500
B03002 Duty Recovered Otherwise than by Sale of Stamps	64.182	102.000	62.100	62.500
B03003 Fines and Penalties	0.005	-	-	-
B03004 Tax on Cinemas	0.297	-	-	-
<b>Energy</b>	<b>197.375</b>	<b>6,400.050</b>	<b>171.763</b>	<b>6,847.150</b>
B03031 Fee Payable under Electricity Rules	33.840	34.100	36.411	34.100
B03032 Fee Payable under Cinematograph Act and Rules	0.137	0.200	0.075	0.200
B03033 Fee Payable for the Grant of Certificate of Competency to Supervisor and Licenses to Electrical Contractors	0.863	0.850	0.477	0.850
B03034 Electricity Duty	151.247	6,353.400	124.309	6,800.000
B03035 Miscellaneous Receipts and Fees	11.288	11.500	10.491	12.000

**ESTIMATES OF TAX RECEIPTS**

(Rs. in million)

Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>Others, all types</b>	<b>3,797.420</b>	<b>4,375.250</b>	<b>4,310.081</b>	<b>5,350.000</b>
B03053 Fees for Registration of Real Estates Agencies	1.124	-	-	-
B03054 Fines and Penalties	0.941	-	-	-
B03055 Cotton Fees	336.905	375.250	310.081	350.000
B03066 Tax on Advertisement on Electronic Media	6.857	-	-	-
B03086 Punjab Infrastructure Development Cess	3,451.593	4,000.000	4,000.000	5,000.000
<b>TOTAL TAX REVENUE</b>	<b>1,268,859.255</b>	<b>1,552,108.906</b>	<b>1,405,784.702</b>	<b>1,896,431.299</b>
<b>FEDERAL DIVISIBLE POOL</b>	<b>1,071,243.374</b>	<b>1,276,325.088</b>	<b>1,197,284.509</b>	<b>1,601,468.118</b>
<b>PROVINCIAL TAX REVENUE</b>	<b>197,615.881</b>	<b>275,783.818</b>	<b>208,500.193</b>	<b>294,963.181</b>

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>SUMMARY</b>				
<b>C NON-TAX REVENUE</b>	<b>117,658.224</b>	<b>100,067.000</b>	<b>60,050.595</b>	<b>93,394.858</b>
<b>C01 INCOME FROM PROPERTY AND ENTERPRISE</b>	<b>17,867.352</b>	<b>41,484.802</b>	<b>7,441.539</b>	<b>32,354.242</b>
C010 Profits	17,567.669	41,200.000	5,000.000	32,000.000
C011 State Trading Schemes	0.022	-	-	-
C012 Interest on loans and advances to provinces	0.096	-	-	-
C013 Interest on Loans & Advance to District Govts. / TMAs	0.004	52.313	52.313	44.853
C014 Interest on Loans & Advances to Financial Institutions	128.026	126.000	174.000	175.000
C015 Interest on Loans & Advance to Non-Financial Institutions	162.656	100.625	469.398	128.771
C016 Interest on Loans & Advances to Govt. Servants	0.398	0.364	0.618	0.618
C018 Interest on Loans - Others	8.480	5.500	5.313	5.000
C019 Dividends	0.001	-	1,739.897	-
<b>C02 RECEIPT FROM CIVIL ADMINISTRATION AND OTHER FUNCTIONS</b>	<b>14,428.122</b>	<b>17,228.318</b>	<b>12,416.405</b>	<b>18,772.775</b>
C021 General Admin. Receipts- Organizations of State	253.414	255.250	311.822	255.331
C022 General Admin. Receipts- Fiscal Administration	412.363	433.421	554.313	397.750
C023 General Admin. Receipts - Economic Regulation	163.300	169.016	168.894	171.016
C025 Defence Services Receipts	0.002	-	-	-
C026 Law and Order Receipt	5,399.522	6,820.820	4,716.355	7,015.554
C027 Community Services Receipt	4,390.063	5,711.083	3,112.836	5,216.500
C028 Social Services	3,254.718	3,265.227	3,009.857	5,122.123
C029 Social Services Miscellaneous	554.740	573.501	542.328	594.501
<b>C03 Miscellaneous Receipts</b>	<b>85,362.750</b>	<b>41,353.880</b>	<b>40,192.651</b>	<b>42,267.841</b>
C031 Economic Services Receipts-Food & Agriculture	1,237.702	1,235.600	1,000.106	1,464.120
C032 Economic Services Receipts-Fisheries & Animal	1,821.130	1,801.760	1,303.054	1,413.200
C033 Economic Services Receipts Forest	857.782	846.778	863.046	888.815
C034 Economic Services Receipts, Cooperation, Irrigation and Embankment - Drainage Works	1,501.294	2,004.490	1,563.141	4,204.090
C035 Economic Services Receipts-Others	143.087	164.584	144.288	164.484
C036 Other Grants from Federal Govt. Non-Dev.	44,328.872	7,385.642	8,380.894	3,817.350
C037 Extraordinary Receipt	2,894.345	3,020.055	679.801	4,090.000
C038 Others	26,414.453	19,239.586	19,520.143	19,447.406
C039 Development Surcharges & Royalties (Fed-Transfers)	6,164.085	5,655.385	6,738.178	6,778.376

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>DETAIL</b>					
<b>C</b>	<b>NON-TAX REVENUE - DETAIL</b>	<b>117,658.224</b>	<b>100,067.000</b>	<b>60,050.595</b>	<b>93,394.858</b>
<b>C01</b>	<b>INCOME FROM PROPERTY AND ENTERPRISE</b>	<b>17,867.352</b>	<b>41,484.802</b>	<b>7,441.539</b>	<b>32,354.242</b>
<b>C010</b>	<b>Profit</b>	<b>17,567.669</b>	<b>41,200.000</b>	<b>5,000.000</b>	<b>32,000.000</b>
	C01006 Electricity	17,567.669	41,200.000	5,000.000	32,000.000
<b>C011</b>	<b>State Trading Schemes</b>	<b>0.022</b>	-	-	-
	C01124 Recovery of incidental on supply of medi	0.022	-	-	-
<b>C012</b>	<b>Interest on loans and advances to provinces</b>	<b>0.096</b>	-	-	-
	C01201 Punjab	0.087	-	-	-
	C01203 Khyber Pakhtunkhwa	0.009	-	-	-
<b>C013</b>	<b>Interest on Loans to District Govts / TMAs</b>	<b>0.004</b>	<b>52.313</b>	<b>52.313</b>	<b>44.853</b>
	C01307 Municipal Councils Committees / Corporation / District	-	52.313	52.313	44.853
	C01316 Pakistan Internatinal Airline	0.004	-	-	-
<b>C014</b>	<b>Interest on Loans &amp; Advances to Financial Institutions</b>	<b>128.026</b>	<b>126.000</b>	<b>174.000</b>	<b>175.000</b>
	C01410 Others	128.026	126.000	174.000	175.000
<b>C015</b>	<b>Interest on Loans to Non-Financial Institutions</b>	<b>162.656</b>	<b>100.625</b>	<b>469.398</b>	<b>128.771</b>
	<b>Interest Domestic Loans</b>				
	C01529 Others	162.656	100.625	469.398	128.771
<b>C016</b>	<b>Interest on Loans and Advances to Government Servants</b>	<b>0.398</b>	<b>0.364</b>	<b>0.618</b>	<b>0.618</b>
	C01601 House Building Advance	0.232	0.235	0.228	0.228
	C01602 Motor Car Advance	0.026	-	-	-
	C01603 Motor Cycle or Scooter Advance	0.140	0.122	0.390	0.390
	C01604 Cycle Advance	-	0.007	-	-
<b>C018</b>	<b>Interest on Loans - Others</b>	<b>8.480</b>	<b>5.500</b>	<b>5.313</b>	<b>5.000</b>
	C01802 Interest on Arrears of Revenue	8.480	5.500	5.313	5.000
<b>C019</b>	<b>Dividends</b>	<b>0.001</b>	-	<b>1,739.897</b>	-
	C01902 Dividends from Government Investments (Non-Financial Institutions)	0.001	-	1,739.897	-

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>C02 RECEIPT FROM CIVIL ADMINISTRATION AND OTHER FUNCTIONS</b>	<b>14,428.122</b>	<b>17,228.318</b>	<b>12,416.405</b>	<b>18,772.775</b>
<b>C021 General Administration Receipts- Organs of State</b>	<b>253.414</b>	<b>255.250</b>	<b>311.822</b>	<b>255.331</b>
C02101 Examination Fee Realised by PPSC	251.388	255.250	311.822	255.331
C02102 OS. Selection Div Bord Receipt	0.002	-	-	-
C02103 Recoveries of Overpayments	1.972	-	-	-
C02104 Collection of Payments for	0.052	-	-	-
<b>C022 General Administration Receipts- Fiscal Administration</b>	<b>412.363</b>	<b>433.421</b>	<b>554.313</b>	<b>397.750</b>
C02204 Recoveries of Overpayments	36.143	38.250	25.250	38.250
C02241 Contribution of Pensions & Gratuities	232.937	250.000	175.500	200.000
C02243 Others	68.212	80.000	50.250	60.000
C02244 Share of Pension Liability Recovered from Local Governments for Provincialized Colleges / Schools	2.050	-	-	-
C02245 Fiscal Administration-Receipt in Aid	69.881	65.171	98.500	99.500
C02248 Recoveries of Overpayments of Pension	3.140	-	204.813	-
<b>C023 General Administration Receipts-Economic Regulations</b>	<b>163.300</b>	<b>169.016</b>	<b>168.894</b>	<b>171.016</b>
C02301 Fee for Deposits and Registratio of T	(0.014)	-	-	-
C02303 Patent Fees	0.008	-	-	-
C02304 Receipts under the Companies Ordinance 1984	2.581	3.750	3.750	5.750
C02305 Federal Fees for Weights and Measures	0.003	-	-	-
C02306 Receipts under the Weights & Measures and Trade Employees Act	160.722	165.266	165.144	165.266
<b>C025 Defence Services Receipts</b>	<b>0.002</b>	<b>-</b>	<b>-</b>	<b>-</b>
C02501 Fighting Forces	0.002	-	-	-
<b>C026 Law and Order Receipts:</b>	<b>5,399.522</b>	<b>6,820.820</b>	<b>4,716.355</b>	<b>7,015.554</b>
<b>Justice</b>	<b>666.165</b>	<b>666.066</b>	<b>415.014</b>	<b>512.500</b>
C02601 Sale proceeds of unclaimed and Escheated Property	24.635	25.550	23.909	25.500
C02602 Court Fees Realized in Cash	7.613	8.250	5.500	10.400
C02603 Court Fees Realized in Cash	0.660	1.516	1.195	-

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
C02604 General Fees, Fines & Forfeitures	575.499	567.500	310.200	400.100
C02605 Leadership and Mukhtarship Examination Fees	0.007	-	-	-
C02606 Receipts of the Supreme Court	0.090	-	-	-
C02607 Receipt of the official Assignee	0.006	-	-	-
C02608 Receipts of Official Receiver	0.250	-	-	-
C02610 Recoveries of Overpayments	27.959	30.250	38.200	40.500
C02612 Collection of the Payments for Service Rendered	8.072	9.500	10.510	10.500
C02613 Others	21.374	23.500	25.500	25.500
<b>Police Departments Receipts</b>	<b>4,576.332</b>	<b>6,000.000</b>	<b>4,200.050</b>	<b>6,322.000</b>
C02631 Police supplied to Railway	0.076	25.000	0.410	25.000
C02632 Police supplied to Federal Govt	27.719	30.250	35.500	35.500
C02633 Police supplied to Municipalities Cantonments	0.051	-	-	-
C02634 Police supplied to Public Dept. Private Companies and Persons	293.407	300.500	285.000	300.000
C02635 Receipts Realized under the Arms Act	0.212	-	-	-
C02636 Fees, Fines and Forfeitures	27.185	28.500	68.200	30.000
C02637 Motor Driving Licence Fees	801.667	810.500	851.690	879.690
C02638 Police Traffic Fines	2,257.556	2,725.700	2,490.000	4,200.000
C02639 Police Land Receipts	1.668	2.250	2.400	-
C0263A E-Challan	-	1,775.000	208.850	556.810
C02640 Recoveries of Overpayments	190.746	210.000	187.000	200.000
C02641 Collection of Payments for Services Rendered	892.323	7.000	25.000	25.000
C02642 Others	83.409	85.300	46.000	70.000
C02650 Others	0.313	-	-	-
<b>Jails</b>	<b>147.445</b>	<b>144.154</b>	<b>84.850</b>	<b>146.054</b>
C02656 Sale proceeds of Articles manufactured in Jail	57.652	58.050	20.500	58.050
C02657 Value of supplies made by Factory Department to Maintenance Deptt in Jail	30.428	24.300	12.500	24.300
C02659 Recoveries of Overpayment	31.276	32.700	30.300	32.600
C02660 Collection of Payments for Service Rendered	0.186	0.350	0.050	-
C02661 Others	27.903	28.754	21.500	31.104



## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>Civil Defence</b>	<b>9.580</b>	<b>10.600</b>	<b>16.441</b>	<b>35.000</b>
C02666 Ordinary receipts	-	-	-	-
C02668 Fines Realization	7.628	8.500	15.760	15.000
C02669 Others	1.910	2.100	0.650	-
C02677 Others Receipts	0.038	-	-	-
C02691 Forensic Laboratory Fee	0.004	-	0.031	20.000
<b>C027 Community Services Receipts:</b>	<b>4,390.063</b>	<b>5,711.083</b>	<b>3,112.836</b>	<b>5,216.500</b>
<b>Works - Buildings</b>	<b>1,027.636</b>	<b>1,088.660</b>	<b>858.861</b>	<b>1,102.500</b>
C02701 Building Rent	550.701	560.250	516.703	568.052
C02703 Recoveries of Expenditure	2.175	17.825	15.589	17.825
C02704 Recoveries of Over Payment	6.143	8.000	15.106	15.200
C02705 Collection of Payments for Services Rendered	10.572	8.250	5.724	6.150
C02706 Others	458.045	494.335	305.739	495.273
<b>Works - Communications</b>	<b>2,633.914</b>	<b>3,911.340</b>	<b>2,041.398</b>	<b>3,897.500</b>
C02711 Buildings Rent	0.532	1.652	0.904	-
C02712 Tolls on Roads and Bridges	1,806.115	2,900.000	1,746.534	3,595.000
C02713 Recoveries of Expenditure	3.389	8.261	0.100	-
C02714 Recoveries of Over Payment	14.701	15.520	12.504	13.500
C02715 Collection of Payments for Services Rendered	11.508	12.210	7.814	8.500
C02716 Other	795.975	959.269	269.610	275.000
C02717 Fee for use of Right of Way for Laying Cables / Pipelines of all Provincial Roads	1.694	14.428	3.932	5.500
<b>Public Health</b>	<b>728.511</b>	<b>710.783</b>	<b>212.567</b>	<b>216.500</b>
C02721 Sale proceeds of Sera and Vaccines	0.353	-	-	-
C02724 Recoveries of Overpayments	2.386	5.000	7.500	7.500
C02725 Collection of Payments for Services Rendered	0.068	0.750	0.250	-
C02726 Others	723.205	700.033	201.200	203.500
C02727 Income from Bagh-e-Jinnah	2.499	5.000	3.617	5.500
<b>Scientific Research and Survey</b>	<b>0.002</b>	<b>0.300</b>	<b>0.010</b>	<b>-</b>
C02734 Others	0.117	0.300	0.010	-
C02741 Receipt of Pakistan National Centre	(0.115)	-	-	-

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>C028</b>	<b>Social Services</b>	<b>3,254.718</b>	<b>3,265.227</b>	<b>3,009.857</b>	<b>5,122.123</b>
	<b>Education</b>	<b>1,950.615</b>	<b>1,961.121</b>	<b>1,752.191</b>	<b>1,963.063</b>
	C02801 Fees Government University Art Colleges	480.339	464.071	496.819	510.000
	C02802 Fees Govt University, Professional Art Colleges	14.823	17.100	20.796	25.000
	C02803 Fees Government Secondary (including Intermediate Classes), School	48.247	48.550	85.250	85.495
	C02804 Fees Government Primary School	2.184	2.500	2.430	-
	C02805 Fines under Sindh Primary Education Act 1947	0.075	-	-	-
	C02806 Recoveries from Local Bodies for Primary Education	(0.241)	-	-	-
	C02807 Fees and Other Receipts Govt. Special Schools	9.683	10.250	8.250	10.563
	C02808 Receipts of Technical & Commercial Institutes	0.243	0.400	0.628	2.500
	C02810 General Income from Endowments	0.064	0.650	-	-
	C02811 General Cess Fund	0.811	1.000	2.159	-
	C02812 Education General Hostel Fees	24.962	25.350	5.252	25.350
	C02813 Education General-Admission Fees	89.522	90.200	200.500	210.250
	C02814 Education General-Recoveries of Overpayments	724.980	745.100	775.000	810.200
	C02815 Collection of Payments for Services Rendered	1.955	2.300	1.200	5.125
	C02818 Education-Others	550.764	550.250	150.352	278.580
	C02819 Receipts from Boys Secondary Schools	0.390	1.050	1.055	-
	C02820 Receipts from Girls Secondary Schools	0.105	2.350	2.500	-
	C02822 Receipts from Girls Primary Schools	(0.122)	-	-	-
	C02824 Receipts from Libraries	1.831	-	-	-
	<b>Health</b>	<b>1,304.103</b>	<b>1,304.106</b>	<b>1,257.666</b>	<b>3,159.060</b>
	C02851 Health-Medical Colleges	0.142	2.100	1.040	2.100
	C02852 Health-Dental Colleges	2.339	2.525	1.305	2.525
	C02853 Health Schools	1.989	3.500	7.200	7.500
	C02854 Health-Medical Schools	0.067	1.375	0.092	1.375
	C02855 Health Sale of Outdoor Tickets	65.946	70.250	76.224	78.300
	C02856 Health-Recoveries of Diet Charges	2.869	3.150	1.268	2.500
	C02857 Health Room Rent	5.568	7.125	3.768	7.500
	C02858 Health-Government Share of Fees Realized by Doctor from Patient	163.981	164.300	175.900	2,018.229
	C02859 Health-Mental Hospital Receipts	5.432	5.520	4.400	5.218
	C02861 Health contributions from Local Bodies on account of Salaries of District Medical Officers	0.070	-	-	-

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
C02864	Health-Contribution by Federal Government	0.004	-	-	-
C02865	Health Other Contributions	0.243	0.650	0.029	-
C02866	Health Recoveries of Overpayment	325.661	325.600	301.000	339.000
C02867	Health-Collection of Payments for Services Rendered	3.471	5.100	1.500	5.500
C02868	Health fee for Chemical Examination	6.854	7.400	2.994	7.400
C02869	Health fees for Medical Examination	12.475	13.800	8.730	8.730
C02870	Health Fee realized on A/C of Registration of Private Clinic, Laboratories & X-Rays Clinic	9.772	10.600	5.153	5.153
C02871	Health other Receipts	652.583	634.061	600.325	600.125
C02872	Fees Realised on Account of Birth and Death Certificates	0.540	1.500	0.383	-
C02873	Fees Realized on Account of Anti Rabic Treatment	0.005	0.050	-	-
C02875	Health - Other Receipts	44.092	45.500	66.355	67.905
<b>C029</b>	<b>Social Services Miscellaneous</b>	<b>554.740</b>	<b>573.501</b>	<b>542.328</b>	<b>594.501</b>
	<b>Labour</b>				
	<b>Manpower Management</b>	<b>2.485</b>	-	-	-
C02903	Receipts of the Manpower & Employment	0.007	-	-	-
C02905	Receipts under the West Pakistan Ordinance, 1969	2.478	-	-	-
	<b>Housing &amp; Physical Planning</b>	<b>550.125</b>	<b>570.001</b>	<b>541.051</b>	<b>589.001</b>
C02931	Sale of Plots	381.315	400.000	405.200	419.000
C02933	Income from Satellite Town Schemes	89.156	90.000	69.600	90.000
C02934	Recoveries of Overpayment	0.032	-	-	-
C02936	Commercialization	-	0.001	-	-
C02950	Others	79.622	80.000	66.251	80.001
	<b>Social Security and Social Welfare Measures</b>	<b>2.130</b>	<b>3.500</b>	<b>1.277</b>	<b>5.500</b>
C02955	Penalties under Punjab Consumer Protection Act, 2005	2.130	3.500	1.277	5.500
<b>C03</b>	<b>MISCELLANEOUS RECEIPTS</b>	<b>85,362.750</b>	<b>41,353.880</b>	<b>40,192.651</b>	<b>42,267.841</b>
<b>C031</b>	<b>Economic Services Receipts-Food &amp; Agriculture</b>	<b>1,237.702</b>	<b>1,235.600</b>	<b>1,000.106</b>	<b>1,464.120</b>
	<b>Food</b>	<b>1.229</b>	-	-	-
C03102	Recoveries of overpayments	1.229	-	-	-

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>Agriculture</b>	<b>1,236.473</b>	<b>1,235.600</b>	<b>1,000.106</b>	<b>1,464.120</b>
C03116 Agriculture Receipts	0.170	-	-	-
C03117 Receipts from Experimental Farms	71.333	75.200	45.001	75.200
C03118 Receipts from Agriculture / Seed Farms	245.218	250.500	212.752	250.400
C03119 Receipts from District Farms	4.253	6.506	0.525	6.506
C03120 Receipts from Agriculture / Engineering / Machinery Maintenance Farms	270.224	274.679	195.200	274.679
C03121 Receipts from Boring Operation	33.897	34.250	30.500	35.150
C03122 Receipts from Research Operation	149.183	150.100	125.500	378.100
C03123 Receipts from Plant Protection Operations	81.264	82.250	95.000	82.250
C03124 Receipts from Soil Conservation & Operation	35.619	36.250	25.180	36.250
C03126 Operation Fees other than Cotton Fee under Cotton Control Ordinance	10.096	12.800	8.710	12.800
C03129 Receipts from Karkhana Alat-e-Zarae	0.012	-	-	-
C03131 Agriculture Receipts form Station Gardens	0.312	-	-	-
C03132 Agriculture - Receipts of Arrears for Ex-Commission Agents on account of Sale of Cotton Seeds and Fertilizer	0.030	-	-	-
C03133 Receipts from Farm Managements Project	7.058	7.500	3.980	7.500
C03134 Recoveries of Overpayments	18.376	18.400	17.250	18.400
C03135 Collection of payments for Service Rendered	0.989	-	-	-
C03136 Agriculture - Others	263.871	239.425	215.158	239.285
C03137 Hire Charges of Tractors or Lower Land Leveling Equipment	0.041	0.140	0.100	-
C03138 Registration Fee - Seed Industry	0.692	-	-	-
C03140 Renewal Fee - Seed Industry	0.100	-	-	-
C03141 Receipt on account of Supply of Fertilizers, Pesticides, Seeds etc	-	0.100	-	-
C03199 Others	43.735	47.500	25.250	47.600
<b>C032 Economic Services Receipts-Fisheries &amp; Animal</b>	<b>1,821.130</b>	<b>1,801.760</b>	<b>1,303.054</b>	<b>1,413.200</b>
<b>Husbandry &amp; Fisheries</b>	<b>299.523</b>	<b>308.722</b>	<b>295.042</b>	<b>313.200</b>
C03201 Ordinary Receipts	292.502	301.530	290.000	305.700
C03202 Grants made by the Agricultural Research	0.137	-	-	-
C03203 Recoveries of Overpayments	0.936	1.042	1.042	1.200
C03204 Collection of Payments on Service Rendered	0.006	-	-	-
C03205 Others	5.942	6.150	4.000	6.300
<b>Animal Husbandry</b>	<b>1,521.607</b>	<b>1,493.038</b>	<b>1,008.012</b>	<b>1,100.000</b>
C03221 Veterinary College and School Fees	0.163	-	-	-
C03223 Receipts from Livestock Farms	371.129	371.100	277.400	325.765

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
C03224 Receipts from Broiler Farms	171.339	171.450	150.050	171.500
C03225 Receipts from Research Institute	129.561	129.125	117.070	120.300
C03226 Receipts from transferred Agri. Farms	46.095	46.095	46.300	47.800
C03227 Insemination Fees	111.586	111.586	111.586	115.017
C03228 Receipts from Biological Section	321.168	321.168	6.642	85.000
C03229 Recovery of Overpayments	10.414	10.414	10.414	10.500
C03231 Others	331.455	332.000	248.050	209.118
C03232 Receipts on account of Sale of Semen	28.697	0.100	40.500	15.000
<b>C033 Economic Services Receipts Forest</b>	<b>857.782</b>	<b>846.778</b>	<b>863.046</b>	<b>888.815</b>
<b>Forest</b>	<b>857.782</b>	<b>846.778</b>	<b>863.046</b>	<b>888.815</b>
C03301 Timber and Other Produce Removed from the Forest by Govt. Agencies	168.526	174.500	183.095	185.500
C03302 Timber and Other Produce Removed from the Forest by Government Agencies - Firewood & Charcoal	8.516	10.031	9.587	10.100
C03303 Timber and Other Produce removed Brush Wood, Chips and Stumps	0.832	1.061	0.053	-
C03305 Timber and Other Produce Removed the Forest by Government - Brush wood, Chips and Stumps	35.169	35.200	20.505	22.805
C03306 Timber and Other Produce removed from the Forest by Government - Sericulture Receipts	0.862	0.950	0.950	0.900
C03307 Timber & Other Produce Removed from the Forest by Consumer or Purchaser - Transfer	277.848	276.250	229.050	240.250
C03309 Timber & Other Produce Removed from the Forest by Consumer or Purchaser - Brush wood, Chips and Stumps	7.305	7.450	11.010	-
C03310 Timber & Other Produce Removed from the Forest by Consumer or Purchaser - Gazing and Fodder Grass	10.339	11.250	7.568	8.500
C03311 Timber & Other Produce Removed from the Forest by Consumer or Purchaser - Honey, Herbs & Medicinal Plants	5.528	6.484	6.580	10.100
C03312 Timber & Other Produce Removed from the Forest by Consumer or Purchaser - for Plants, Stumps, Seeds Mazri, Mazri, Palm, Grass other than fodder etc	2.546	2.970	1.590	-
C03314 Drift. Waif Wood & Confiscated forest Produce	14.816	-	-	-
C03315 Revenue from Forests not Managed by Govt.	8.939	-	-	-
C03316 Revenue from Forests not managed by Govt. Duty on transp	0.017	-	-	-
C03321 Fines & Forfeitures (Except Fines by Court)	2.279	2.336	1.850	-
C03322 Compensation under Forest Act including Fines by Courts	82.111	85.100	125.500	130.060
C03323 Lease Rent from Temporary Cultivation	3.756	3.890	4.755	-

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
C03324 Hire Charges of Bulldozers and Other Machinery	7.735	10.500	9.927	10.500
C03325 Recovery of Water Rates	0.109	0.346	0.105	-
C03326 Rent of buildings, Shops, Lands and Water Mills	25.612	26.000	35.006	46.000
C03327 Receipts under Wild Birds and Wild Animals Protection	98.859	100.150	120.250	110.200
C03328 Recoveries of Overpayment	2.167	-	-	-
C03329 Collection of Payments for Services Rendered	2.256	-	-	-
C03330 Receipts on account of Tree Cess	11.798	12.100	15.500	18.200
C03370 Other Receipts	79.857	80.210	80.165	95.700
<b>C034 Economic Services Receipts, Cooperation, Irrigation and Embankment - Drainage Works</b>	<b>1,501.294</b>	<b>2,004.490</b>	<b>1,563.141</b>	<b>4,204.090</b>
<b>Cooperation</b>	<b>68.605</b>	<b>3.490</b>	<b>3.124</b>	<b>3.090</b>
C03401 Audit Fee	0.019	0.040	0.006	0.040
C03403 Recovery from other Provincial Govts on account of training in Cooperative Training Institutions	0.672	1.200	0.378	0.400
C03404 Recovery of Overpayments	1.672	2.000	2.590	2.500
C03406 Others	66.242	0.250	0.150	0.150
<b>IRRIGATION</b>	<b>1,432.689</b>	<b>2,001.000</b>	<b>1,560.017</b>	<b>4,201.000</b>
<b>Irrigation Works</b>	<b>1,402.551</b>	<b>1,923.000</b>	<b>1,524.915</b>	<b>4,123.000</b>
C03431 Direct Receipts on account of Water Rate	997.794	1,435.200	1,046.334	3,635.200
C03432 Direct Receipts on account of sale of water	22.666	25.050	54.297	24.050
C03433 Recoveries of Expenditure	3.837	4.500	54.095	5.500
C03434 Irrigation Works-Others	140.509	165.701	82.181	165.701
C03435 Toll on Barrages	237.745	292.549	288.008	292.549
<b>Embankments and Drainage</b>	<b>30.138</b>	<b>78.000</b>	<b>35.102</b>	<b>78.000</b>
C03463 Recoveries of Expenditure	0.173	-	-	-
C03465 Works - Others	29.948	78.000	35.102	78.000
C03481 Other Miscellaneous Revenue	0.017	-	-	-

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>C035</b>	<b>Economic Services Receipts-Others</b>	<b>143.087</b>	<b>164.584</b>	<b>144.288</b>	<b>164.484</b>
	<b>Fuel and Power</b>	<b>0.002</b>	-	-	-
C03503	Others	0.002	-	-	-
	<b>Industrial and Mineral Resources</b>	<b>3.465</b>	<b>5.595</b>	<b>4.445</b>	<b>5.550</b>
C03506	Industrial Safety - Explosives Department	3.036	4.550	3.817	5.550
C03508	Others - Industrial and Mineral Resources	0.429	1.045	0.628	-
	<b>Printing</b>	<b>118.511</b>	<b>133.819</b>	<b>119.114</b>	<b>136.114</b>
C03511	Sale of Gazette	0.272	0.501	0.100	-
C03512	Sale of other Govt. Publications	2.298	6.000	0.505	9.801
C03516	Sale of Service Books	0.243	0.300	0.200	-
C03517	Sale of Forms and Registers to Union Councils	2.323	3.000	1.568	-
C03518	Sale of Other Forms	15.342	16.500	13.482	16.500
C03519	Press Receipts	0.005	-	-	-
C03520	Printing Charges for work done for Provincial Govt. Departments	97.998	103.868	102.300	103.868
C03521	Recoveries of Overpayments	0.011	-	-	-
C03523	Others	0.019	3.650	0.959	5.945
	<b>Industries</b>	<b>21.109</b>	<b>25.170</b>	<b>20.729</b>	<b>22.820</b>
C03541	Industries Receipts	0.200	0.250	0.381	-
C03544	Fees for Inspection of Boilers	15.461	17.500	15.560	15.500
C03545	Fees under Partnership Act, 1932	2.443	3.750	1.814	5.750
C03546	Recoveries of Overpayments	1.060	1.570	1.315	1.570
C03550	Technical Education & Vocational Training Authority (TEVTA)	1.939	2.100	1.659	-
C03553	Others	0.006	-	-	-
<b>C036</b>	<b>Grants</b>	<b>44,328.872</b>	<b>7,385.642</b>	<b>8,380.894</b>	<b>3,817.350</b>
	<b>Grants</b>	<b>44,328.872</b>	<b>7,385.642</b>	<b>8,380.894</b>	<b>3,817.350</b>
C03601	Foreign Grants - Development Grants	11,606.754	7,385.642	4,866.983	3,817.350
C03603	Others Grants from Federal Govt. (Dev)	32,255.301	-	1,613.911	-
C03604	Other Grants from Federal Govt. Non-Dev. Fed. Govt.	466.817	-	1,900.000	-

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>C037</b>	<b>Extraordinary Receipts</b>	<b>2,894.345</b>	<b>3,020.055</b>	<b>679.801</b>	<b>4,090.000</b>
	<b>Extraordinary Receipts</b>	<b>2,354.810</b>	<b>3,013.250</b>	<b>671.800</b>	<b>4,081.900</b>
C03701	Sale of Land	312.458	500.500	170.000	1,510.000
C03702	Sale of Land - Sale of Town Sites in Colonies	1,883.613	1,000.250	256.800	1,815.910
C03703	Sale of Land-Sale of Under Developed Agri. Land	9.253	17.250	70.000	70.000
C03704	Sale of Land - Sale of under-developed Agriculture Land by Auction or Private Treaty in Colonies	11.653	12.200	18.000	18.000
C03705	Sale of Land-Property Rights to Tenants in Colonies	125.776	479.550	151.796	154.490
C03706	Sale of Other Government Assets	0.005	1.500	0.010	1.500
C03707	Other Receipts - Fees, Fines and Forfeitures	0.949	2.000	5.000	2.000
C03709	Sale of Land by PPB or RPC	4.205	900.000	0.194	500.000
C03710	Sale of Government Assets by PPB or PRC	4.083	100.000	-	10.000
C03711	Sale of Tractor	0.408	-	-	-
C03713	Sale of Machinery & Equipment	2.407	-	-	-
	<b>Others - Receipts</b>	<b>539.535</b>	<b>6.805</b>	<b>8.001</b>	<b>8.100</b>
C03721	Sale Proceed and Rent of Agri. Land	-	0.055	0.001	0.100
C03722	Interest on deferred payments of Land sold in colonies	1.494	1.500	1.500	1.500
C03725	Others - Receipts	537.562	5.250	6.500	6.500
C03727	Recovery of Monetized Value of Vehicle	0.469	-	-	-
C03742	Receipt of Enercon	0.006	-	-	-
C03743	Fee collected by Staff Welfare Organization	0.004	-	-	-
<b>C038</b>	<b>Others</b>	<b>26,414.453</b>	<b>19,239.586</b>	<b>19,520.143</b>	<b>19,447.406</b>
C03801	Unclaimed Deposits	9,006.405	-	-	-
C03802	Sale of Stores and Materials	17.202	18.500	2.333	18.500
C03803	Sale of Land & Houses, etc.	3.821	3.980	3.071	-
C03805	Rent, Rates & Taxes	323.827	325.100	297.129	325.100
C03808	Receipts under the Mines & Oil-fields & Mineral Development (Federal Control) Act, 1948	9,093.150	12,000.000	8,200.000	12,200.000
C03809	Receipts from Levy of Excise Duty imposed under Section 30-A of the Mines Act	0.005	-	-	-
C03810	Departmental Receipts from Fertilizer	0.002	-	-	-
C03811	Sugarcane Development Cess	79.354	-	-	-
C03814	Other receipts-Sale proceeds of Export Guides	0.048	-	-	-
C03815	Collection charges of Sugarcane Dev.Cess	0.042	-	-	-
C03818	Fees for Registration of Societies under the Registration Act	2.739	3.500	3.077	5.500



## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
C03819 Sale Proceeds of Refugees adhesive	0.033	-	-	-
C03820 Sale Proceeds of Highway Safety Codes	0.475	-	-	-
C03821 Receipts of Tourist Department	84.163	85.150	85.042	85.150
C03822 Receipts from Zoological Gardens	1.565	2.500	-	-
C03823 Recoveries from Fed. Govt. on A/c of Com	0.002	-	-	-
C03824 Recoveries of Overpayment	1,399.579	1,368.826	1,250.000	1,362.376
C03825 Collection of Payments for Service Rendered	3.511	5.500	12.197	5.500
C03828 Leather Export Cess	0.006	-	-	-
C03829 Fees, Fines & Forfeiture	148.359	150.000	170.200	150.000
C03831 Fees, and Subscription by Petitions Writer and Traders in Katchery Compounds	11.613	12.500	6.800	12.500
C03832 Licence fee for Storage or Sale of Petroleum	0.202	-	-	-
C03833 Fees under the Poisons Act	0.008	-	-	-
C03835 Arms Licence Fees	878.179	880.250	1,004.717	900.000
C03838 Fees for the Screening of the films (in the Punjab	0.222	-	-	-
C03839 Settlement Fees	0.729	-	-	-
C03840 Fees for transfer & issue of Duplicate	0.182	-	-	-
C03841 Fee Fines not Specified Elsewhere	57.071	60.150	125.250	60.150
C03842 Treasure Trove Act 1878	0.052	-	-	-
C03846 Receipts from the deposit account of the Chief Settlement Commissioner	8.310	8.500	32.500	8.500
C03849 Contractor Penalty	0.226	-	-	-
C03850 Miscellaneous recoveries made by NAB from defaulte	46.750	-	617.600	-
C03855 Initial Environmental Examination and Environmental	33.244	35.100	45.250	35.100
C03856 Fee for Vehicles of Foreign Dignatories	0.013	-	-	-
C03859 Collection of Registration / Work Perm	0.074	-	-	-
C03862 District Government - Receipts from Local Fund	(0.167)	-	-	-
C03866 Fee for Issuance of Licences to Private Security C	0.049	-	-	-
C03867 Fee for renewal of licences of Private Security Co	1.916	-	-	-
C03870 Others	4,945.486	4,015.030	7,304.595	4,014.030
C03879 Recoveries made by Anti Corruption Establishment	14.996	15.000	156.229	15.000
C03882 Deposit of Fee, Under Power Generation Policy 2006	17.065	-	-	-
C03886 Fee for Issuance of Fee & Registration	0.010	-	-	-
C03887 Fines on Hoarding & High Price Sale	(0.010)	-	-	-
C03892 Betterment Fee	0.052	-	-	-
C03894 Fines of Lahore Ring Road Authorities	98.791	110.000	103.447	110.000
C03899 Fees, Fines and Foreiture - Transport Department	135.102	140.000	100.706	140.000

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>C039 Development Surcharge &amp; Royalties(Fed-Transfers)</b>	<b>6,164.085</b>	<b>5,655.385</b>	<b>6,738.178</b>	<b>6,778.376</b>
C03904 Surcharge-on Natural Gas Share of Net Proceeds assigned to Provinces	1,239.976	911.029	287.387	572.487
C03907 Net Proceed of Royalty on Crude Oil assigned to Provinces	3,386.655	3,162.215	4,051.320	3,780.007
C03908 Net Proceed of Royalty on Natural Gas assigned to Provinces	1,537.454	1,582.141	2,399.471	2,425.882
<b>TOTAL GENERAL REVENUE RECEIPTS</b>	<b>1,386,517.479</b>	<b>1,652,175.906</b>	<b>1,465,835.297</b>	<b>1,989,826.157</b>

## ESTIMATES OF CAPITAL RECEIPTS

(Rs. in million)

Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>E CAPITAL RECEIPTS</b>	<b>192,013.490</b>	<b>374,339.845</b>	<b>412,924.835</b>	<b>310,750.587</b>
<b>Account No.I</b>	<b>47,563.960</b>	<b>64,894.934</b>	<b>63,700.999</b>	<b>84,306.564</b>
<b>Account No.II</b>	<b>117,500.062</b>	<b>279,453.780</b>	<b>335,978.712</b>	<b>208,254.821</b>
<b>E02 RECOVERIES OF LOANS AND ADVANCES</b>	<b>828.960</b>	<b>10,742.410</b>	<b>3,658.574</b>	<b>1,096.790</b>
<b>E021 From Provinces</b>	-	-	-	-
E02102 Punjab	-	-	-	-
E02106 Punjab	-	-	-	-
<b>E022 From District Govts. TMAS / Local Bodies</b>	-	<b>23.797</b>	<b>23.797</b>	<b>23.707</b>
E02201 Loans to District Governments	-	-	-	-
E02202 TMAs	-	23.797	23.797	23.707
<b>E024 From Non-Financial Institutions</b>	<b>808.076</b>	<b>10,696.325</b>	<b>3,615.066</b>	<b>1,053.372</b>
E02402 Foreign Loans	-	-	133.460	-
E02420 Others	808.076	10,696.325	3,481.606	1,053.372
<b>E025 From Govt Servants</b>	<b>20.913</b>	<b>22.252</b>	<b>19.700</b>	<b>19.700</b>
E02501 House Building Advance	9.246	8.671	8.730	8.730
E02502 Motor Car Advance	1.180	1.130	2.082	2.082
E02503 Motor Cycle Advance	10.303	12.383	8.888	8.888
E02504 Cycle Advance	-	0.068	-	-
E02505 Repayment of Cost of Vehicle	0.004	-	-	-
E02550 Others	0.180	-	-	-
<b>E026 From Private Sector</b>	<b>0.027</b>	<b>0.036</b>	<b>0.011</b>	<b>0.011</b>
E02601 Taccavi Loans to Zamindars	0.024	0.032	0.003	0.003
E02602 To Cultivators	0.003	0.004	0.008	0.008
<b>E027 From Others</b>	<b>(0.056)</b>	-	-	-
E02701 Domestic Loans	(0.056)	-	-	-

## ESTIMATES OF CAPITAL RECEIPTS

(Rs. in million)

Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>E03 DEBT</b>	<b>46,735.000</b>	<b>54,152.524</b>	<b>60,042.425</b>	<b>83,209.774</b>
<b>E031 PERMANENT DEBT - DOMESTIC (Account-I)</b>	-	0.434	0.035	42,000.434
E03101 Permanent Debt - Direct	-	0.434	0.035	0.434
E03120 Others	-	-	-	42,000.000
<b>E033 PERMANENT DEBT - FOREIGN</b>	<b>46,735.000</b>	<b>54,152.090</b>	<b>60,042.390</b>	<b>41,209.340</b>
E03301 Permanent Debt (Foreign) - Debit	46,735.000	33,002.000	35,000.000	8,830.000
E03302 Foreign Debt-received from Federal Government	-	21,150.090	25,042.390	32,379.340
<b>PUBLIC DEBT [Loans from Commercial Banks (A/c-II)]</b>	<b>117,500.062</b>	<b>279,453.780</b>	<b>335,978.712</b>	<b>208,254.821</b>
<b>E01 Recoveries of Investment</b>	<b>0.062</b>	<b>149,359.600</b>	<b>203,475.000</b>	<b>110,926.000</b>
<b>E012 State Trading Schemes Receipts</b>	<b>0.062</b>	<b>149,359.600</b>	<b>203,475.000</b>	<b>110,926.000</b>
E01202 Provincial	-	111,750.000	173,475.000	107,825.000
E01203 Others	-	37,609.600	30,000.000	3,101.000
E01212 Provincial	0.062	-	-	-
<b>E03 DEBT</b>	<b>117,500.000</b>	<b>130,094.180</b>	<b>132,503.712</b>	<b>97,328.821</b>
<b>E032 FLOATING DEBT</b>	<b>117,500.000</b>	<b>130,094.180</b>	<b>132,503.712</b>	<b>97,328.821</b>
E03202 Cash Credit Accommodation (A/C-II)	117,500.000	130,094.180	132,503.712	97,328.821
<b>CAPITAL RECEIPTS</b>	<b>26,949.468</b>	<b>29,991.131</b>	<b>13,245.124</b>	<b>18,189.202</b>
<b>E03 DEBT</b>	<b>26,949.468</b>	<b>29,991.131</b>	<b>13,245.124</b>	<b>18,189.202</b>
<b>E033 Foreign Debt (Permanent)</b>	<b>26,949.468</b>	<b>29,991.131</b>	<b>13,245.124</b>	<b>18,189.202</b>
E03301 Permanent Debt (Foreign) - Debit	-	-	4,274.464	-
E03302 Foreign Debt (Permanent) received from the Federal Govt.	26,949.468	29,991.131	8,970.660	18,189.202
<b>TOTAL PROVENCAL CONSOLIDATED FUND</b>	<b>1,578,530.969</b>	<b>2,026,515.751</b>	<b>1,878,760.132</b>	<b>2,300,576.744</b>
<b>Account No.I</b>	<b>1,461,030.907</b>	<b>1,747,061.971</b>	<b>1,542,781.420</b>	<b>2,092,321.923</b>
<b>Account No.II</b>	<b>117,500.062</b>	<b>279,453.780</b>	<b>335,978.712</b>	<b>208,254.821</b>

**ESTIMATES OF EXPENDITURE***(Rs. in million)*

Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>TOTAL PROVINCIAL CONSOLIDATED FUND</b>	<b>1,594,251.715</b>	<b>1,878,715.751</b>	<b>1,903,847.652</b>	<b>2,067,648.884</b>
<b>1 CURRENT REVENUE EXPENDITURE</b>	<b>960,592.850</b>	<b>1,264,488.424</b>	<b>1,225,036.461</b>	<b>1,298,772.880</b>
<b>2 CURRENT CAPITAL EXPENDITURE</b>	<b>144,902.659</b>	<b>376,227.327</b>	<b>450,947.211</b>	<b>418,876.004</b>
i) CURRENT CAPITAL EXPENDITURE A/C-I	45,258.008	96,773.547	114,968.499	210,621.183
ii) CURRENT CAPITAL EXPENDITURE A/C-II	99,644.651	279,453.780	335,978.712	208,254.821
<b>3 DEVELOPMENT EXPENDITURE (GROSS)</b>	<b>488,756.206</b>	<b>238,000.000</b>	<b>227,863.980</b>	<b>350,000.000</b>
i) DEVELOPMENT REVENUE EXPENDITURE	317,787.760	168,532.072	169,560.680	255,308.585
ii) DEVELOPMENT CAPITAL EXPENDITURE	170,968.446	69,467.928	58,303.300	94,691.415

**ESTIMATES OF EXPENDITURE***(Rs. in million)*

Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>SUMMARY</b>				
<b>01 GENERAL PUBLIC SERVICES</b>	<b>539,908.037</b>	<b>709,965.356</b>	<b>697,326.109</b>	<b>754,681.230</b>
011 Executive & Legislative Organs, Financial and Fiscal Affairs	209,585.457	253,416.996	254,642.556	300,564.469
014 Transfers	323,355.639	444,938.521	434,745.700	442,367.530
015 General Services	6,965.057	11,607.799	7,935.769	11,747.220
019 General Public Services not Elsewhere Defined	1.884	2.040	2.084	2.011
<b>03 PUBLIC ORDER AND SAFETY AFFAIRS</b>	<b>141,005.112</b>	<b>170,491.164</b>	<b>161,897.339</b>	<b>178,384.774</b>
031 Law Courts	19,591.714	25,564.204	23,149.622	28,569.906
032 Police	101,246.028	113,687.390	113,414.849	117,315.257
033 Fire Protection	657.616	888.513	937.083	803.704
034 Prison Administration and Operation	8,801.705	10,519.266	8,717.137	10,661.826
036 Administration of Public Order	10,708.049	19,831.791	15,678.648	21,034.081
<b>04 ECONOMIC AFFAIRS</b>	<b>93,398.416</b>	<b>147,507.944</b>	<b>144,269.584</b>	<b>121,310.610</b>
041 General Economic, Commercial & Labour Affairs	758.534	891.858	775.927	1,005.795
042 Agri. Food, Irrigation, Forestry & Fishing	59,081.877	102,972.864	99,296.736	72,352.367
043 Fuel and Energy	105.070	141.757	3,140.070	3,135.653
044 Mining and Manufacturing	8,174.143	9,775.022	10,740.762	10,327.784
045 Construction and Transport	25,238.368	33,702.855	30,291.294	34,460.204
047 Other Industries	40.424	23.588	24.795	28.807
<b>05 ENVIRONMENT PROTECTION</b>	<b>354.245</b>	<b>567.728</b>	<b>463.756</b>	<b>502.743</b>
053 Pollution Abatement	354.245	567.728	463.756	502.743
<b>06 HOUSING AND COMMUNITY AMENITIES</b>	<b>10,873.527</b>	<b>15,252.484</b>	<b>16,761.006</b>	<b>13,813.925</b>
061 House Development	527.119	723.213	665.749	766.237
062 Community Development	1,204.060	1,342.672	1,498.271	3,479.526
063 Water Supply	9,142.348	13,186.599	14,596.986	9,568.162
<b>07 HEALTH</b>	<b>106,293.899</b>	<b>137,909.665</b>	<b>123,220.355</b>	<b>145,151.471</b>
073 Hospital Services	80,201.235	111,629.878	96,271.321	117,000.693
074 Public Health Services	4,103.694	5,897.507	5,248.070	6,212.949
076 Health Administration	21,988.970	20,382.280	21,700.964	21,937.829
<b>08 RECREATIONAL, CULTURE AND RELIGION</b>	<b>3,231.244</b>	<b>3,936.053</b>	<b>3,182.453</b>	<b>3,842.335</b>
081 Recreational and Sporting Services	867.783	1,020.368	944.446	1,018.467
082 Cultural Services	686.397	991.610	902.103	1,035.888
083 Broadcasting and Publishing	1,336.376	1,189.085	882.940	1,035.833
084 Religious Affairs	249.554	560.585	304.809	569.943
086 Admn. Info/. Recreation & Culture	91.134	174.405	148.155	182.204

**ESTIMATES OF EXPENDITURE***(Rs. in million)*

Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>09 EDUCATION AFFAIRS AND SERVICES</b>	<b>59,149.296</b>	<b>70,915.886</b>	<b>69,052.103</b>	<b>71,311.022</b>
091 Pre. Primary Education Affairs & Service	1,017.626	1,321.364	1,127.528	1,712.100
092 Secondary Education Affairs and Services	27,157.049	32,681.683	30,061.375	29,331.885
093 Tertiary Education Affairs and Services	27,282.338	32,063.180	32,781.762	35,288.366
094 Education Services Nondefinable by level	207.093	258.237	275.038	279.607
095 Subsidiary Services to Education	338.858	564.966	499.991	576.785
097 Education Affairs, Services Not Elsewhere Defined	3,146.332	4,026.456	4,306.409	4,122.279
<b>10 SOCIAL PROTECTION</b>	<b>6,379.073</b>	<b>7,942.144</b>	<b>8,863.756</b>	<b>9,774.770</b>
107 Administration	4,591.994	5,148.797	6,061.835	7,085.450
108 Others	1,787.079	2,793.347	2,801.921	2,689.320
<b>TOTAL CURRENT REVENUE EXPENDITURE (GROSS)</b>	<b>960,592.850</b>	<b>1,264,488.424</b>	<b>1,225,036.461</b>	<b>1,298,772.880</b>
LESS Subsidies	8,959.418	50,621.271	47,890.846	21,617.370
<b>TOTAL CURRENT REVENUE EXPENDITURE (NET)</b>	<b>951,633.432</b>	<b>1,213,867.153</b>	<b>1,177,145.615</b>	<b>1,277,155.510</b>

**ESTIMATES OF EXPENDITURE***(Rs. in million)*

Head of Account		Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>01</b>	<b>General Public Services</b>	<b>539,908.037</b>	<b>709,965.356</b>	<b>697,326.109</b>	<b>754,681.230</b>
<b>011</b>	<b>Executive &amp; Legislative Organs, Financial and Fiscal Affairs</b>	<b>209,585.457</b>	<b>253,416.996</b>	<b>254,642.556</b>	<b>300,564.469</b>
<b>0111</b>	<b>Executive and Legislative Organs</b>	<b>12,061.533</b>	<b>12,216.366</b>	<b>11,674.672</b>	<b>12,522.538</b>
<b>011101</b>	<b>Parliamentary / Legislative Affairs</b>	<b>1,463.844</b>	<b>2,034.803</b>	<b>1,867.965</b>	<b>2,237.783</b>
	<b>General Administration</b>	<b>PC21010</b>	<b>679.153</b>	<b>1,078.800</b>	<b>779.064</b>
	LQ4053 Provincial Assembly		401.078	623.601	451.371
	LQ4062 Law and Parliamentary Affairs Department		163.408	315.075	195.140
	LQ4502 Human Rights & Minorities Affairs Department		114.667	140.124	132.553
	<b>General Administration (Charged)</b>	<b>PC24010</b>	<b>784.691</b>	<b>956.003</b>	<b>1,088.901</b>
	LQ4054 Provincial Assembly (Charged)		4.938	7.418	3.148
	LQ4055 Provincial Assembly Department (Charged)		779.753	948.585	1,085.753
<b>011103</b>	<b>Provincial Executive</b>	<b>1,370.435</b>	<b>1,310.014</b>	<b>1,327.093</b>	<b>1,192.770</b>
	<b>General Administration (Charged)</b>	<b>PC24010</b>	<b>336.043</b>	<b>467.170</b>	<b>422.987</b>
	LQ4056 Governor's House (Charged)		17.212	15.847	3.769
	LQ4057 Governor's Secretariat (Charged)		134.592	193.071	181.017
	LQ4376 Staff and Household (Charged)		184.239	258.252	238.201
	<b>General Administration</b>	<b>PC21010</b>	<b>1,034.392</b>	<b>842.844</b>	<b>904.106</b>
	LQ4058 CM's Office (including expenditure on Hospitality / Security of incoming Foreign Delegations)		802.351	601.330	788.294
	LQ4059 Ministers		232.041	241.514	115.812
<b>011104</b>	<b>Administrative Inspection</b>	<b>365.372</b>	<b>487.748</b>	<b>418.040</b>	<b>515.806</b>
	<b>General Administration</b>	<b>PC21010</b>	<b>365.372</b>	<b>487.748</b>	<b>418.040</b>
	LQ4060 Chief Minister Inspection Team		80.533	93.504	117.967
	LQ4061 Provincial Ombudsman		261.799	359.257	268.553
	LQ5037 Provincial Ombudsperson		23.040	34.987	31.520
<b>011105</b>	<b>District Administration</b>	<b>4,641.754</b>	<b>6,198.752</b>	<b>5,933.628</b>	<b>6,375.909</b>
	<b>General Administration</b>	<b>PC21010</b>	<b>4,641.754</b>	<b>6,198.752</b>	<b>5,933.628</b>
	LQ4466 Deputy Commissioner Officer(s)		515.828	1,402.279	903.542
	LQ4583 District Administration		1,449.970	1,705.745	1,701.725
	LQ4584 Sub Divisional Administration		1,761.103	2,158.564	2,269.655
	LQ4586 Additional Collector		914.853	932.164	1,058.706
<b>011106</b>	<b>Tehsil Administration</b>	<b>164.083</b>	<b>476.727</b>	<b>331.815</b>	<b>459.992</b>
	<b>General Administration</b>	<b>PC21010</b>	<b>164.083</b>	<b>476.727</b>	<b>331.815</b>
	LQ4467 Assistant Commissioner Office(s)		164.083	476.727	331.815



**ESTIMATES OF EXPENDITURE***(Rs. in million)*

Head of Account		Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>011108</b>	<b>Local Authority Administration &amp; Regulation</b>	<b>2,285.981</b>	<b>316.692</b>	<b>351.953</b>	<b>327.256</b>
	<b>General Administration</b>	<b>PC21010</b>	<b>2,285.981</b>	<b>316.692</b>	<b>327.256</b>
	LQ4065 Local Government and Community Development Department		2,285.981	316.692	327.256
<b>011110</b>	<b>General Commission and Enquires</b>	<b>568.459</b>	<b>716.362</b>	<b>835.912</b>	<b>740.907</b>
	<b>General Administration</b>	<b>PC21010</b>	<b>554.464</b>	<b>700.134</b>	<b>722.782</b>
	LQ4092 Public Service Commission		554.464	700.134	722.782
	<b>Miscellaneous</b>	<b>PC21031</b>	<b>13.995</b>	<b>16.228</b>	<b>18.125</b>
	LQ4284 Official Language Committee		13.995	16.228	18.125
<b>011111</b>	<b>Divisional Administration</b>	<b>1,201.605</b>	<b>675.268</b>	<b>608.266</b>	<b>672.115</b>
	<b>General Administration</b>	<b>PC21010</b>	<b>1,201.605</b>	<b>675.268</b>	<b>672.115</b>
	LQ4465 Commissioner Office(s)		140.194	245.001	233.403
	LQ4508 Divisional Administration		1,014.101	365.381	377.379
	LQ4519 Circuit House		47.310	64.886	61.333
<b>0112</b>	<b>Financial and Fiscal Affairs</b>	<b>179,857.760</b>	<b>218,866.548</b>	<b>218,814.735</b>	<b>256,927.169</b>
<b>011204</b>	<b>Administration of Financial Affairs</b>	<b>1,711.159</b>	<b>3,002.702</b>	<b>2,268.534</b>	<b>5,128.988</b>
	<b>General Administration</b>	<b>PC21010</b>	<b>1,711.159</b>	<b>3,002.702</b>	<b>5,128.988</b>
	LQ4066 Finance Department		1,699.165	2,974.051	5,096.301
	LQ5293 Provincial Finance Commission		11.994	28.651	32.687
<b>011205</b>	<b>Tax Management (Customs, Income Tax, Excise etc.)</b>	<b>3,991.367</b>	<b>6,512.900</b>	<b>5,068.989</b>	<b>5,077.538</b>
	<b>Provincial Excise</b>	<b>PC21003</b>	<b>569.549</b>	<b>658.253</b>	<b>697.943</b>
	LQ4005 Direction		537.756	647.566	634.432
	LQ4006 Cost of Manufacturing Opium Tablets		-	0.100	0.090
	LQ4007 Excise Bureau		31.793	10.587	43.845
	<b>Stamps</b>	<b>PC21004</b>	<b>656.761</b>	<b>798.997</b>	<b>600.297</b>
	LQ4008 Superintendence		17.876	23.997	25.668
	LQ4009 Cost of Stamps Supplied from Central Stamps Store		572.051	700.000	661.500
	LQ4010 Charges for the Sale of Stamps		66.834	75.000	70.875
	<b>Registration</b>	<b>PC21006</b>	<b>66.533</b>	<b>101.935</b>	<b>80.100</b>
	LQ4016 Superintendence		6.484	8.186	8.448
	LQ4574 District Charges		60.049	93.749	99.333
	<b>Charges on A/c of Motor Vehicles Act</b>	<b>PC21007</b>	<b>471.044</b>	<b>594.015</b>	<b>571.763</b>
	LQ4017 Registration and Token Tax		269.435	304.703	282.036
	LQ4018 Route Permits of Vehicles		201.609	289.312	275.175

**ESTIMATES OF EXPENDITURE***(Rs. in million)*

Head of Account		Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020	
<b>Other Taxes and Duties</b>		<b>PC21008</b>	<b>1,080.577</b>	<b>1,701.530</b>	<b>1,197.388</b>	<b>1,404.108</b>
LQ4021	Cotton Fee		2.453	5.193	3.524	5.417
LQ4022	Urban Immovable Property Tax		718.024	1,433.162	890.640	1,137.758
LQ5320	Charges Under Electricity Act		360.100	263.175	303.224	260.933
<b>General Administration</b>		<b>PC21010</b>	<b>1,146.903</b>	<b>2,658.170</b>	<b>1,921.498</b>	<b>1,572.028</b>
LQ4067	Excise and Taxation Department		69.722	173.474	102.156	181.284
LQ4099	Board of Revenue		434.217	476.986	573.287	495.188
LQ4768	Member Colonies		2.813	2.900	2.233	2.721
LQ4784	Punjab Revenue Authority		621.308	1,922.000	1,218.373	819.000
LQ5471	Appellate Tribunal of PRA		18.843	82.810	25.449	73.835
<b>011206</b>	<b>Accounting Services</b>		<b>842.822</b>	<b>1,075.090</b>	<b>946.988</b>	<b>1,124.284</b>
<b>General Administration</b>		<b>PC21010</b>	<b>842.822</b>	<b>1,075.090</b>	<b>946.988</b>	<b>1,124.284</b>
LQ4100	Inspectorate of Treasuries		37.243	56.549	37.548	55.690
LQ4101	Treasuries/District Accounts Offices		805.579	1,018.541	909.440	1,068.594
<b>011207</b>	<b>Auditing Services</b>		<b>343.722</b>	<b>649.980</b>	<b>504.348</b>	<b>671.907</b>
<b>General Administration</b>		<b>PC21010</b>	<b>343.722</b>	<b>649.980</b>	<b>504.348</b>	<b>671.907</b>
LQ4102	Local Fund Audit Department		174.289	56.289	39.472	55.435
LQ4561	Divisional Directorate LFA Lahore Division		33.132	97.718	74.923	103.070
LQ4562	Divisional Directorate LFA Faisalabad Division		5.489	67.073	52.061	68.986
LQ4563	Divisional Directorate LFA Gujranwala Division		22.313	75.905	52.570	78.948
LQ4564	Divisional Directorate LFA Rawalpindi Division		27.485	80.245	75.203	83.481
LQ4565	Divisional Directorate LFA Multan Division		33.887	66.302	50.955	68.688
LQ4566	Divisional Directorate LFA Sargodha Division		14.273	53.271	36.357	54.873
LQ4567	Divisional Directorate LFA D.G. Khan Division		16.248	51.444	53.041	53.166
LQ4568	Divisional Directorate LFA Bahawalpur Division		3.901	57.060	46.419	59.435
LQ4569	Divisional Directorate LFA Sahiwal Division		12.705	44.673	23.347	45.825
<b>011210</b>	<b>Pension Civil</b>		<b>172,942.814</b>	<b>207,600.000</b>	<b>210,000.000</b>	<b>244,900.000</b>
<b>Pension</b>		<b>PC21028</b>	<b>172,942.814</b>	<b>207,600.000</b>	<b>210,000.000</b>	<b>244,900.000</b>
LQ4278	Pension		172,942.814	207,600.000	210,000.000	244,900.000
<b>011250</b>	<b>Others</b>		<b>25.876</b>	<b>25.876</b>	<b>25.876</b>	<b>24.452</b>
<b>Miscellaneous</b>		<b>PC21031</b>	<b>25.876</b>	<b>25.876</b>	<b>25.876</b>	<b>24.452</b>
LQ4285	Government Contribution to Group Insurance		25.876	25.876	25.876	24.452
<b>0114</b>	<b>Foreign Debt Management</b>		<b>7,633.961</b>	<b>8,597.285</b>	<b>13,146.252</b>	<b>14,410.655</b>
<b>011402</b>	<b>Interest on Foreign Debt Payable to Federal Government (Charged)</b>		<b>7,633.961</b>	<b>8,597.285</b>	<b>13,146.252</b>	<b>14,410.655</b>
<b>Interest on Debt &amp; other Obligations</b>		<b>PC24044</b>	<b>7,633.961</b>	<b>8,597.285</b>	<b>13,146.252</b>	<b>14,410.655</b>
LQ4409	IDA Credit (Charged)		7,633.961	8,597.285	13,146.252	14,410.655

**ESTIMATES OF EXPENDITURE***(Rs. in million)*

Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>0115 Domestic Debt Management</b>	<b>10,032.203</b>	<b>13,736.797</b>	<b>11,006.897</b>	<b>16,704.107</b>
<b>011502 Investment and Domestic Debt</b>	<b>10,032.203</b>	<b>13,736.797</b>	<b>11,006.897</b>	<b>16,704.107</b>
<b>Interest on Debt &amp; other Obligations</b>	<b>10,032.203</b>	<b>13,736.797</b>	<b>11,006.897</b>	<b>16,704.107</b>
LQ4400 Interest on Domestic Loans Taken for Development Schemes from Federal Government (A) (Charged)	939.395	598.660	598.662	424.409
LQ4401 Interest on Domestic Loans Taken for Scrap Tubewells from Federal Government (B) (Charged)	752.497	637.634	637.634	521.385
LQ4402 Permanent Debt (Market Loans) (Charged)	-	0.500	0.500	0.500
LQ4403 Floating Debt (Charged)	249.116	1,000.000	200.000	500.000
LQ4404 Un-Funded Debt (Charged)	8,089.000	8,999.000	9,569.670	10,575.772
LQ4405 Other Obligations (Charged)	-	0.003	0.001	0.003
LQ4477 Payment of interest to Financial Institutions (Charged)	-	2,500.000	-	4,682.038
LQ4539 Payment of Interest to Bank of Punjab (Charged)	2.195	1.000	0.430	-
<b>014 Transfers</b>	<b>323,355.639</b>	<b>444,938.521</b>	<b>434,745.700</b>	<b>442,367.530</b>
<b>0141 Transfers (Inter-Governmental)</b>	<b>323,355.639</b>	<b>444,938.521</b>	<b>434,745.700</b>	<b>442,367.530</b>
<b>014102 To District Governments</b>	<b>0.098</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Miscellaneous</b>	<b>0.098</b>	<b>-</b>	<b>-</b>	<b>-</b>
LQ4341 District Government	0.098	-	-	-
<b>014103 To TMAs (Tehsil, Town and Unions)</b>	<b>0.830</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Miscellaneous</b>	<b>0.830</b>	<b>-</b>	<b>-</b>	<b>-</b>
LQ4385 Grant-in-Aid to Tehsil Municipal Administration	0.830	-	-	-
<b>014106 Cantonment Board</b>	<b>1,157.666</b>	<b>2,300.000</b>	<b>2,300.000</b>	<b>1,500.000</b>
<b>Miscellaneous</b>	<b>1,157.666</b>	<b>2,300.000</b>	<b>2,300.000</b>	<b>1,500.000</b>
LQ4454 Grant-in-Aid to Cantonment Board	1,157.666	2,300.000	2,300.000	1,500.000
<b>014108 District Health Authorities</b>	<b>55,467.491</b>	<b>90,200.000</b>	<b>90,232.355</b>	<b>90,200.000</b>
<b>Miscellaneous</b>	<b>55,467.491</b>	<b>90,200.000</b>	<b>90,232.355</b>	<b>90,200.000</b>
LQ5580 District Health Authorities	55,467.491	90,200.000	90,232.355	90,200.000
<b>014109 District Education Authorities</b>	<b>214,453.428</b>	<b>273,000.000</b>	<b>273,000.000</b>	<b>273,000.000</b>
<b>Miscellaneous</b>	<b>214,453.428</b>	<b>273,000.000</b>	<b>273,000.000</b>	<b>273,000.000</b>
LQ5581 District Education Authorities	214,453.428	273,000.000	273,000.000	273,000.000
<b>014110 Others</b>	<b>8,685.656</b>	<b>7,038.521</b>	<b>19,655.700</b>	<b>5,267.530</b>
<b>Irrigation &amp; Land Reclamation</b>	<b>53.005</b>	<b>65.885</b>	<b>57.019</b>	<b>75.063</b>
DQ4003 Grant in Aid to DG Khan (Hill Torrents)	4.068	8.460	4.672	9.004
LQ4049 Grant-in-Aid to Engineering Academy	47.388	52.462	50.598	60.820
RQ4001 Grant in Aid to Rajanpur (Hill Torrents)	1.549	4.963	1.749	5.239

**ESTIMATES OF EXPENDITURE***(Rs. in million)*

Head of Account		Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020	
<b>Miscellaneous</b>		<b>PC21031</b>	<b>8,632.651</b>	<b>6,972.636</b>	<b>19,598.681</b>	<b>5,192.467</b>
BO4006	Grant to Cholistan Development Authority, Bahawalpur	158.234	163.462	186.752	169.563	
LQ4298	Implementation of Jinnah Abadies	7.972	11.503	9.249	12.304	
LQ4761	Grant in Aid	6,413.689	1,860.243	15,948.362	2,116.749	
LQ4427	Punjab Economic Research Institute	45.267	65.333	55.430	68.059	
LQ4428	Punjab Quran Board	7.975	18.550	12.094	18.944	
LQ4429	Information Technology Board	793.622	1,437.751	788.579	745.751	
LQ4431	Punjab Privatization Board	60.957	38.114	25.873	23.961	
LQ4432	Society for Prevention of cruelty to Animals	21.089	25.251	25.986	26.899	
LQ4534	Rural Development Project Bahawalpur	30.500	50.399	38.467	48.420	
LQ5311	Guarantee of Annual Income Rom Post	-	0.600	0.600	0.630	
LQ5043	PMU Land record Management & Information System (Project - BOR)	1,061.238	3,238.048	2,480.703	1,904.437	
LQ4320	Grant to Health & Education Institutions	30.577	63.382	26.586	56.750	
LQ5413	District Health Authority	1.477	-	-	-	
LQ5414	District Education Authority	0.054	-	-	-	
<b>014111</b>	<b>District Council</b>	<b>7,481.885</b>	<b>58,000.000</b>	<b>1,948.930</b>	<b>58,000.000</b>	
<b>Miscellaneous</b>		<b>PC21031</b>	<b>7,481.885</b>	<b>58,000.000</b>	<b>1,948.930</b>	<b>58,000.000</b>
LQ5512	Metropolitan Corporation	-	58,000.000	-	58,000.000	
LQ5612	Metropolitan Corporation	7,481.885	-	1,948.930	-	
<b>014112</b>	<b>Municipal Corporations</b>	<b>3,008.004</b>	<b>-</b>	<b>4,720.000</b>	<b>-</b>	
<b>Miscellaneous</b>		<b>PC21031</b>	<b>3,008.004</b>	<b>-</b>	<b>4,720.000</b>	<b>-</b>
LQ5613	Municipal Corporations	3,008.004	-	4,720.000	-	
<b>014113</b>	<b>Municipal Committees</b>	<b>12,110.103</b>	<b>-</b>	<b>16,985.212</b>	<b>-</b>	
<b>Miscellaneous</b>		<b>PC21031</b>	<b>12,110.103</b>	<b>-</b>	<b>16,985.212</b>	<b>-</b>
LQ5614	Municipal Committees	12,110.103	-	16,985.212	-	
<b>014114</b>	<b>Union Councils</b>	<b>12,150.496</b>	<b>14,400.000</b>	<b>14,458.663</b>	<b>14,400.000</b>	
<b>Miscellaneous</b>		<b>PC21031</b>	<b>12,150.496</b>	<b>14,400.000</b>	<b>14,458.663</b>	<b>14,400.000</b>
LQ5579	Union Councils	12,150.496	14,400.000	14,458.663	14,400.000	
<b>014115</b>	<b>District Council</b>	<b>8,839.982</b>	<b>-</b>	<b>11,444.840</b>	<b>-</b>	
<b>Miscellaneous</b>		<b>PC21031</b>	<b>8,839.982</b>	<b>-</b>	<b>11,444.840</b>	<b>-</b>
LQ5611	District Council	8,839.982	-	11,444.840	-	
<b>015</b>	<b>General Services</b>	<b>6,965.057</b>	<b>11,607.799</b>	<b>7,935.769</b>	<b>11,747.220</b>	
<b>0151</b>	<b>Personnel Services</b>	<b>4,031.142</b>	<b>5,887.820</b>	<b>4,371.867</b>	<b>6,001.136</b>	
<b>015101</b>	<b>Establishment Services General Administration</b>	<b>3,875.605</b>	<b>5,690.000</b>	<b>4,194.065</b>	<b>5,812.423</b>	
<b>General Administration</b>		<b>PC21010</b>	<b>3,875.605</b>	<b>5,690.000</b>	<b>4,194.065</b>	<b>5,812.423</b>
LQ4063	Services & General Administration Deptt.	1,815.895	966.147	653.962	938.884	
LQ4090	Director General Protocol	56.719	78.721	56.482	80.695	
LQ4306	Punjab Procurement Regulatory Authority (PPRA)	46.856	176.474	34.670	88.383	

**ESTIMATES OF EXPENDITURE***(Rs. in million)*

Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
LQ4307 I & C Wing (S&GAD)	34.074	35.595	42.848	33.171
LQ4504 VIP Flight Maintenance & Operation Cell	126.912	146.714	197.581	149.450
LQ4507 Aviation Flight (RW)	221.250	160.116	187.882	156.808
LQ4536 O & M Wing (S&GAD)	81.643	106.368	144.189	111.768
LQ4537 Budget & Accounts Wing (S&GAD)	-	1,416.017	1,637.202	1,605.086
LQ4556 Punjab Government Servants Housing Foundation (PGSHF)	967.842	967.842	967.842	1,000.000
LQ4638 Infrastructure Development Authority	404.657	95.580	-	596.124
LQ4668 Services Wing (S&GAD)	-	847.224	154.267	155.393
LQ4937 Section Officer (Audit & Financial Assistance) Budget and Accounts	-	-	-	297.300
LQ5039 Punjab Oversees Pakistan Commission	108.356	173.295	103.820	148.394
LQ5289 Punjab Agriculture Food and Drug Authority	11.401	519.907	13.320	450.967
<b>015102 Human Resource Management</b>	<b>155.537</b>	<b>197.820</b>	<b>177.802</b>	<b>188.713</b>
<b>General Administration</b>	<b>PC21010</b>	<b>155.537</b>	<b>197.820</b>	<b>177.802</b>
LQ4383 Management and Professional Development Department	89.649	123.332	109.655	120.428
LQ5992 Punjab Institute of Management and Professional Development Institute	65.888	74.488	68.147	68.285
<b>0152 Planning Services</b>	<b>2,480.423</b>	<b>5,229.997</b>	<b>3,117.383</b>	<b>5,206.678</b>
<b>015201 Planning</b>	<b>2,480.423</b>	<b>5,229.997</b>	<b>3,117.383</b>	<b>5,206.678</b>
<b>General Administration</b>	<b>PC21010</b>	<b>451.254</b>	<b>632.672</b>	<b>647.425</b>
LQ4068 Planning and Development Department	421.403	591.919	604.469	864.217
LQ4772 Director General Monitoring & Evaluation	29.851	40.753	42.956	81.187
<b>Miscellaneous</b>	<b>PC21031</b>	<b>2,029.169</b>	<b>4,597.325</b>	<b>2,469.958</b>
LQ4286 Planning and Development Department	41.383	52.080	44.181	57.105
LQ5327 Punjab Social Protection Authority	1,776.912	4,166.289	2,154.994	3,783.755
LQ4555 Planning Offices	210.874	378.956	270.783	420.414
<b>0153 Statistics</b>	<b>245.408</b>	<b>227.985</b>	<b>213.948</b>	<b>243.880</b>
<b>015301 Statistics</b>	<b>245.408</b>	<b>227.985</b>	<b>213.948</b>	<b>243.880</b>
<b>Miscellaneous Departments</b>	<b>PC21023</b>	<b>245.408</b>	<b>227.985</b>	<b>213.948</b>
LQ4238 Bureau of Statistics	245.408	227.985	213.948	243.880
<b>0154 Other General Services</b>	<b>208.084</b>	<b>261.997</b>	<b>232.571</b>	<b>295.526</b>
<b>015403 Centralized Printing And Publishing</b>	<b>208.084</b>	<b>261.997</b>	<b>232.571</b>	<b>295.526</b>
<b>Stationery and Printing</b>	<b>PC21029</b>	<b>208.084</b>	<b>261.997</b>	<b>295.526</b>
BO4005 Govt. Press, Bahawalpur	27.968	43.450	38.137	41.103
LQ4279 Controller Printing and Stationery	11.098	13.746	13.927	17.448
LQ4280 Purchase of Stationery Stores	44.930	80.000	75.000	72.000
LQ4281 Purchase of Plain Paper used with Stamps	10.849	13.003	13.000	12.603
LQ4282 Government Press Lahore	113.239	111.798	92.507	152.372

**ESTIMATES OF EXPENDITURE***(Rs. in million)*

Head of Account		Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>019</b>	<b>Gen.Public Services Not Elsewhere Defined</b>	<b>1.884</b>	<b>2.040</b>	<b>2.084</b>	<b>2.011</b>
<b>0191</b>	<b>Gen.Public Services Not Elsewhere Defined</b>	<b>1.884</b>	<b>2.040</b>	<b>2.084</b>	<b>2.011</b>
<b>019120</b>	<b>Others</b>	<b>1.884</b>	<b>2.040</b>	<b>2.084</b>	<b>2.011</b>
	<b>Privy Purses</b>	<b>PC24045</b>	<b>1.600</b>	<b>1.600</b>	<b>1.600</b>
	LQ4319 Maintenance Allowance to Ex-Rulers (Charged)		1.600	1.600	1.600
	<b>Miscellaneous</b>	<b>PC21031</b>	<b>0.284</b>	<b>0.440</b>	<b>0.484</b>
	DQ4007 Miscellaneous Expenditure on Tribes in D.G.Khan		0.284	0.336	0.316
	RQ4066 Miscellaneous Expenditure on Tribes in Rajanpur		-	0.104	0.095
<b>03</b>	<b>Public Order And Safety Affairs</b>	<b>141,005.112</b>	<b>170,491.164</b>	<b>161,897.339</b>	<b>178,384.774</b>
<b>031</b>	<b>Law Courts</b>	<b>19,591.714</b>	<b>25,564.204</b>	<b>23,149.622</b>	<b>28,569.906</b>
<b>0311</b>	<b>Law Courts</b>	<b>19,591.714</b>	<b>25,564.204</b>	<b>23,149.622</b>	<b>28,569.906</b>
<b>031101</b>	<b>Courts/Justice</b>	<b>18,420.447</b>	<b>24,107.040</b>	<b>21,373.754</b>	<b>26,858.925</b>
	<b>General Administration</b>	<b>PC21010</b>	<b>65.167</b>	<b>79.254</b>	<b>80.553</b>
	LQ4091 Punjab Service Tribunal		65.167	79.254	80.553
	<b>Administration of Justice (Charged)</b>	<b>PC24011</b>	<b>3,433.979</b>	<b>4,670.453</b>	<b>4,536.135</b>
	LQ4112 High Court (Charged)		3,433.979	4,670.453	4,536.135
	<b>Administration of Justice</b>	<b>PC21011</b>	<b>14,764.594</b>	<b>19,178.075</b>	<b>16,587.827</b>
	LQ4111 High Court		32.896	43.000	25.931
	LQ4114 Session Courts		6,033.507	7,209.240	6,112.816
	LQ4115 Civil Courts		8,497.419	11,637.702	10,174.306
	LQ4116 Special Courts		169.270	244.242	236.857
	LQ4117 Courts of Small Causes		31.502	43.891	37.917
	<b>Miscellaneous Departments</b>	<b>PC21023</b>	<b>156.707</b>	<b>179.258</b>	<b>169.239</b>
	LQ4226 Labour Courts		109.722	127.442	121.215
	LQ4475 Labour Appellate Tribunal Lahore		24.004	28.598	19.918
	LQ4636 Punjab Appellate Tribunal -II Multan		22.981	23.218	28.106
<b>031102</b>	<b>Attorneys / Legal Services</b>	<b>PC21011</b>	<b>915.313</b>	<b>1,172.321</b>	<b>1,491.335</b>
	LQ5467 Solicitor's Department		43.942	69.195	97.764
	LQ5468 Mufassil Establishment		525.652	721.303	635.026
	LQ5469 Advocate General		345.719	381.823	758.545
<b>031103</b>	<b>Punjab Judicial Academy</b>	<b>PC21011</b>	<b>254.705</b>	<b>283.005</b>	<b>283.005</b>
	LQ4472 Punjab Judicial Academy		254.705	283.005	283.005
<b>031120</b>	<b>Others</b>		<b>1.249</b>	<b>1.838</b>	<b>1.528</b>
	<b>Administration of Justice</b>	<b>PC21011</b>	<b>1.249</b>	<b>1.838</b>	<b>1.528</b>
	LQ4110 Administrative-General and Official Trustee		1.249	1.838	1.528

**ESTIMATES OF EXPENDITURE***(Rs. in million)*

Head of Account		Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>032</b>	<b>Police</b>	<b>101,246.028</b>	<b>113,687.390</b>	<b>113,414.849</b>	<b>117,315.257</b>
<b>0321</b>	<b>Police</b>	<b>101,246.028</b>	<b>113,687.390</b>	<b>113,414.849</b>	<b>117,315.257</b>
<b>032102</b>	<b>Provincial Police</b>	<b>92,284.414</b>	<b>102,511.827</b>	<b>103,136.856</b>	<b>105,377.579</b>
	<b>Police</b>	<b>PC21013</b>	<b>92,284.414</b>	<b>103,136.856</b>	<b>105,377.579</b>
	LQ4125 Direction	6,108.667	5,065.587	5,196.283	4,622.115
	LQ4126 Superintendence	391.602	507.401	454.500	530.679
	LQ4127 District Police	75,817.782	81,043.448	85,483.449	84,696.833
	LQ4129 Special Branch	2,926.760	4,377.966	3,076.813	4,404.373
	LQ4590 Counter Terrorism Department	3,640.864	6,231.367	5,243.416	5,389.861
	LQ4667 Special Protection Unit	208.697	-	-	4,226.861
	LQ5412 Punjab Safe City Authority	160.295	306.000	58.673	385.000
	LW4120 Elite Police Force	3,029.747	4,980.058	3,623.722	1,121.857
<b>032103</b>	<b>Local Police</b>	<b>369.125</b>	<b>535.713</b>	<b>498.917</b>	<b>566.057</b>
	<b>Police</b>	<b>PC21013</b>	<b>369.125</b>	<b>498.917</b>	<b>566.057</b>
	DQ4005 Border Military Police (D.G. Khan)	175.545	224.258	230.272	239.358
	DQ4006 Baluch Levy, D.G. Khan	94.267	184.311	140.923	196.302
	RQ4002 Border Military Police (Rajanpur)	99.313	127.144	127.722	130.397
<b>032108</b>	<b>Economic Crime Investigation</b>	<b>984.999</b>	<b>1,452.966</b>	<b>1,138.413</b>	<b>1,681.977</b>
	<b>General Administration</b>	<b>PC21010</b>	<b>984.999</b>	<b>1,138.413</b>	<b>1,681.977</b>
	LQ4093 Anti-corruption Establishment	879.291	1,336.044	1,012.998	1,557.431
	LQ4094 Special Judges Anti-Corruption Courts	105.708	116.922	125.415	124.546
<b>032111</b>	<b>Training</b>	<b>2,225.441</b>	<b>2,690.757</b>	<b>2,339.895</b>	<b>2,794.152</b>
	<b>Police</b>	<b>PC21013</b>	<b>2,225.441</b>	<b>2,339.895</b>	<b>2,794.152</b>
	LQ4136 Police Training Institutes	2,225.441	2,690.757	2,339.895	2,794.152
<b>032113</b>	<b>Other Civil Armed Forces</b>	<b>4,594.604</b>	<b>5,479.382</b>	<b>5,439.267</b>	<b>5,877.753</b>
	<b>Police</b>	<b>PC21013</b>	<b>4,594.604</b>	<b>5,439.267</b>	<b>5,877.753</b>
	LQ4131 Punjab Constabulary	4,594.604	5,479.382	5,439.267	5,877.753
<b>032150</b>	<b>Others</b>	<b>787.445</b>	<b>1,016.745</b>	<b>861.501</b>	<b>1,017.739</b>
	<b>Police</b>	<b>PC21013</b>	<b>787.445</b>	<b>861.501</b>	<b>1,017.739</b>
	LQ4133 Police Supplied to Public Deptts. Private Bodies and Persons	265.754	318.214	279.018	357.171
	LQ4134 Qaumi Razakar Organization	280.902	398.531	282.410	377.068
	LQ4135 Works	240.789	300.000	300.073	283.500
<b>033</b>	<b>Fire Protection</b>	<b>657.616</b>	<b>888.513</b>	<b>937.083</b>	<b>803.704</b>
<b>0331</b>	<b>Fire Protection</b>	<b>657.616</b>	<b>888.513</b>	<b>937.083</b>	<b>803.704</b>
<b>033101</b>	<b>Administration</b>	<b>52.102</b>	<b>73.913</b>	<b>69.114</b>	<b>69.426</b>
	<b>Civil Defence</b>	<b>PC21032</b>	<b>52.102</b>	<b>69.114</b>	<b>69.426</b>
	LQ4301 Administration	52.102	73.913	69.114	69.426

**ESTIMATES OF EXPENDITURE***(Rs. in million)*

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<b>033102</b>	<b>Operations</b>	<b>605.514</b>	<b>814.600</b>	<b>867.969</b>	<b>734.278</b>
	<b>Civil Defence</b>				
	<b>PC21032</b>	<b>605.514</b>	<b>814.600</b>	<b>867.969</b>	<b>734.278</b>
	LQ4302 Medical Establishment	2.248	6.018	2.428	5.023
	LQ5371 District Administration for Civil Defence	603.266	808.582	865.541	729.255
<b>034</b>	<b>Prison Administration and Operation</b>	<b>8,801.705</b>	<b>10,519.266</b>	<b>8,717.137</b>	<b>10,661.826</b>
<b>0341</b>	<b>Prison Administration and Operation</b>	<b>8,801.705</b>	<b>10,519.266</b>	<b>8,717.137</b>	<b>10,661.826</b>
<b>034101</b>	<b>Jails and Convict Settlement</b>	<b>8,661.965</b>	<b>10,331.924</b>	<b>8,560.729</b>	<b>10,434.814</b>
	<b>Jails</b>				
	<b>PC21012</b>	<b>8,661.965</b>	<b>10,331.924</b>	<b>8,560.729</b>	<b>10,434.814</b>
	LQ4118 Direction	93.635	120.908	325.307	135.391
	LQ4119 Central Jails	4,561.343	4,728.638	3,612.812	4,654.486
	LQ4120 District Jails	3,844.324	5,290.608	4,479.760	5,458.451
	LQ4121 Lock Ups	36.944	54.711	38.056	55.574
	LQ4122 Jails (manufactures) Central Jails	107.730	125.262	92.723	119.265
	LQ4123 District Jails	0.321	0.797	0.634	0.847
	LQ4124 Works	17.668	11.000	11.437	10.800
<b>034120</b>	<b>Other Places of Detention and Correction</b>	<b>139.740</b>	<b>187.342</b>	<b>156.408</b>	<b>227.012</b>
	<b>General Administration</b>				
	<b>PC21010</b>	<b>139.540</b>	<b>187.042</b>	<b>156.257</b>	<b>226.742</b>
	LQ4103 Reclamation and Probation Department	139.540	187.042	156.257	226.742
	<b>Miscellaneous</b>				
	<b>PC21031</b>	<b>0.200</b>	<b>0.300</b>	<b>0.151</b>	<b>0.270</b>
	LQ4287 State Prisoners and Detenues	0.200	0.300	0.151	0.270
<b>036</b>	<b>Administration of Public Order</b>	<b>10,708.049</b>	<b>19,831.791</b>	<b>15,678.648</b>	<b>21,034.081</b>
<b>0361</b>	<b>Administration</b>	<b>10,708.049</b>	<b>19,831.791</b>	<b>15,678.648</b>	<b>21,034.081</b>
<b>036101</b>	<b>Secretariat / Administration</b>	<b>10,708.049</b>	<b>19,831.791</b>	<b>15,678.648</b>	<b>21,034.081</b>
	<b>General Administration</b>				
	<b>PC21010</b>	<b>10,704.847</b>	<b>19,831.791</b>	<b>15,678.648</b>	<b>11,698.250</b>
	LQ4064 Home Department	966.078	7,218.478	5,214.962	7,476.217
	LQ4095 Crisis Management and Control Centre	1.954	5.738	1.993	5.959
	LQ4096 District Public Safety Commission	0.418	89.094	-	86.946
	LQ4097 Forensic Science Laboratory Punjab	1,118.383	1,281.509	1,075.752	1,246.541
	LQ4456 DG (Inspection)	21.431	44.051	27.929	46.422
	LQ4457 Directorate of Monitoring	100.026	127.168	83.486	112.052
	LQ4557 Punjab Emergency Service (Rescue 1122)	6,195.468	8,295.800	6,640.167	-
	LQ4558 Emergency Service Academy	114.696	146.798	128.604	-
	LQ5276 Public Prosecution Department	59.829	103.539	92.095	106.917
	LQ5283 Prosecutor General	1,611.258	1,879.265	1,914.202	2,002.594
	LQ5362 Child Protection Bureau	494.309	590.626	471.674	565.594
	LQ5470 Center for Professional Development of Public Prosecutors	20.997	49.725	27.784	49.008



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<b>Miscellaneous</b>		<b>PC21031</b>	<b>3.202</b>	<b>-</b>	<b>-</b>
LQ4509	Rescue 1122 (Punjab Emergency Service)	3.202	-	-	9,186.284
LQ4333	Punjab Emergency Services Academy	-	-	-	149.547
<b>Civil Defence</b>		<b>PC21032</b>	<b>-</b>	<b>-</b>	<b>-</b>
LQ4637	Rescue 1122 (Punjab Emergency Service)	-	-	-	-
<b>04</b>	<b>Economic Affairs</b>	<b>93,398.416</b>	<b>147,507.944</b>	<b>144,269.584</b>	<b>121,310.610</b>
<b>041</b>	<b>Gen. Economic, Commercial &amp; Labour Affairs</b>	<b>758.534</b>	<b>891.858</b>	<b>775.927</b>	<b>1,005.795</b>
<b>0411</b>	<b>General Economic Affairs</b>	<b>299.812</b>	<b>352.732</b>	<b>299.745</b>	<b>460.539</b>
<b>041102</b>	<b>Anthropological, Archaeological and Other</b>	<b>299.812</b>	<b>352.732</b>	<b>299.745</b>	<b>460.539</b>
<b>Miscellaneous Departments</b>		<b>PC21023</b>	<b>299.812</b>	<b>352.732</b>	<b>299.745</b>
LQ4239	Archaeological	91.366	89.762	76.530	183.698
LQ4358	Lahore Fort and Shalimar Gardens	61.944	68.425	64.311	72.335
LQ4544	Archaeological (Devolved Offices)	146.502	194.545	158.904	204.506
<b>0412</b>	<b>Commercial Affairs</b>	<b>0.380</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>041212</b>	<b>Trade Marks, Patents and Copyrights</b>	<b>0.380</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Misc. Department</b>		<b>PC21023</b>	<b>0.380</b>	<b>-</b>	<b>-</b>
LQ4225	Weights and Measures Trade Marks and Patent Rights	0.380	-	-	-
<b>0413</b>	<b>General Labour Affairs</b>	<b>458.342</b>	<b>539.126</b>	<b>476.182</b>	<b>545.256</b>
<b>041305</b>	<b>Industrial Safety (Inspection of Boilers, Explosives, etc.)</b>	<b>1.378</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Industries</b>		<b>PC21022</b>	<b>1.378</b>	<b>-</b>	<b>-</b>
LQ4220	Inspectorate of Boilers	1.378	-	-	-
<b>041308</b>	<b>Wage Regulation</b>	<b>10.167</b>	<b>14.105</b>	<b>7.707</b>	<b>14.903</b>
<b>Miscellaneous Department</b>		<b>PC21023</b>	<b>10.167</b>	<b>14.105</b>	<b>7.707</b>
LQ4229	Minimum Wages Board	10.167	14.105	7.707	14.903
<b>041310</b>	<b>Administration</b>	<b>446.797</b>	<b>525.021</b>	<b>468.475</b>	<b>530.353</b>
<b>General Administration</b>		<b>PC21010</b>	<b>42.805</b>	<b>53.777</b>	<b>67.143</b>
LQ4075	Labour and Human Resource Department	42.805	53.777	67.143	69.394
<b>Miscellaneous Department</b>		<b>PC21023</b>	<b>403.992</b>	<b>471.244</b>	<b>401.332</b>
LQ4228	Directorate of Labour Welfare	403.992	471.244	401.332	460.959
<b>042</b>	<b>Agri, Food, Irrigation, Forestry &amp; Fishing</b>	<b>59,081.877</b>	<b>102,972.864</b>	<b>99,296.736</b>	<b>72,352.367</b>
<b>0421</b>	<b>Agriculture</b>	<b>35,670.465</b>	<b>41,425.725</b>	<b>38,020.257</b>	<b>44,248.342</b>
<b>042101</b>	<b>Administration/Land Commission</b>	<b>416.433</b>	<b>5,020.850</b>	<b>548.469</b>	<b>2,668.435</b>
<b>General Administration</b>		<b>PC21010</b>	<b>370.231</b>	<b>636.927</b>	<b>503.012</b>
LQ4081	Agriculture Department	127.441	261.523	157.955	316.554
LQ4082	Food Department	75.487	94.890	115.474	121.041

**ESTIMATES OF EXPENDITURE***(Rs. in million)*

Head of Account		Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020	
LQ4083	Livestock & Dairy Development Department	55.952	129.047	66.358	148.409	
LQ4084	Forestry Wildlife Fisheries & Tourism Department	62.321	72.646	94.108	97.235	
LQ4085	Cooperative Department	36.440	40.996	49.145	56.082	
LW4065	Cane Commissioner Punjab	12.590	37.825	19.972	13.209	
<b>Agriculture</b>		<b>PC21018</b>	<b>46.202</b>	<b>4,383.923</b>	<b>45.457</b>	<b>1,915.905</b>
LQ4191	Planning and Evaluation Cell	46.202	4,383.923	45.457	1,915.905	
<b>042102</b>	<b>Land Management (Land Record and Colonization)</b>	<b>4,089.488</b>	<b>4,236.096</b>	<b>4,401.631</b>	<b>4,499.397</b>	
<b>Land Revenue</b>		<b>PC21002</b>	<b>4,089.488</b>	<b>4,236.096</b>	<b>4,401.631</b>	<b>4,499.397</b>
LQ4002	Superintendence	4.357	7.231	4.127	8.088	
LQ4003	Land Record-Superintendence	27.602	34.384	28.013	41.363	
LQ4004	Consolidation of Land Holdings Superintendence	10.685	12.119	10.186	15.701	
LQ4573	Consolidation of Land Holding District	335.255	397.319	346.391	409.710	
LQ4576	Forest Reserve and Grazing Land	8.872	12.867	13.156	15.213	
LQ4577	Land Reclamation and Protection	6.202	8.578	7.921	13.707	
LQ4579	Colonization	327.202	347.047	385.489	369.591	
LQ4581	Land Record-District Charges	3,369.313	3,416.551	3,606.348	3,626.024	
<b>042103</b>	<b>Agricultural Research and Extension Services</b>	<b>17,806.210</b>	<b>14,405.049</b>	<b>13,968.637</b>	<b>14,797.561</b>	
<b>Agriculture</b>		<b>PC21018</b>	<b>17,806.210</b>	<b>14,405.049</b>	<b>13,968.637</b>	<b>14,797.561</b>
LQ4192	Subordinate and Expert Staff	204.008	207.027	183.348	207.188	
LQ4193	Extension Services Extension	5,322.508	5,287.490	5,029.515	6,123.292	
LQ4194	Extension Services Floriculture	141.343	173.278	164.718	194.957	
LQ4195	Extension Services Research	2,776.782	3,159.978	2,999.053	3,279.744	
LQ4196	On Farm Water Management Programme	1,113.319	1,483.367	1,304.227	1,644.224	
LQ4197	Agricultural Engineering Soil Conservation & Boring Operations	2,372.057	2,328.582	2,303.681	2,449.255	
LQ4198	Grant to Research Coordination Board Lahore	5,398.685	1,080.842	1,539.179	301.793	
LQ4199	Works	133.601	187.200	94.224	140.000	
LQ4200	Lumpsum Provision for Incentives	39.389	50.000	50.000	54.000	
LQ4529	Water Courses (Punjab Component)	43.869	61.843	56.896	54.279	
LQ4530	Water Courses (Regional Offices)	54.672	90.937	67.325	71.897	
LQ4641	Agriculture Delivery Unit (ADU)	105.019	116.016	79.384	119.210	
LQ4765	Establishment of WTO Cell in Agriculture Deptt	4.769	20.581	4.270	14.784	
LQ4781	Soil Survey of Punjab	57.814	96.640	59.080	97.311	
LQ5368	Agriculture Commission	6.126	19.607	3.815	11.172	
VQ4001	RADEC Vehari	32.249	41.661	29.922	34.455	
<b>042104</b>	<b>Plants Protection and Locust Control</b>	<b>PC21018</b>	<b>450.188</b>	<b>675.713</b>	<b>549.619</b>	<b>728.010</b>
<b>Agriculture</b>			<b>450.188</b>	<b>675.713</b>	<b>549.619</b>	<b>728.010</b>
MP4006	Plant Protection and Locust Control	450.188	675.713	549.619	728.010	

**ESTIMATES OF EXPENDITURE***(Rs. in million)*

Head of Account		Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>042106</b>	<b>Animal Husbandry</b>	<b>11,032.947</b>	<b>11,382.746</b>	<b>12,531.369</b>	<b>13,220.457</b>
	<b>Veterinary</b>	<b>PC21020</b>	<b>11,032.947</b>	<b>11,382.746</b>	<b>13,220.457</b>
JG4121	Directorate of RCCSC Jhang	51.260	68.200	61.875	62.263
LQ4204	Direction - Extension	6,124.835	5,987.384	7,120.148	7,639.948
LQ4205	Direction - Research	20.068	22.541	23.531	24.785
LQ4206	Direction-Planning & Evaluation Cell	86.458	38.827	120.307	93.080
LQ4207	Superintendence	240.062	274.116	258.915	286.798
LQ4208	Veterinary Education & Research	274.049	261.486	253.303	254.176
LQ4209	Provincial Schemes (Research)	252.991	261.820	258.165	265.461
LQ4210	Mufassil Veterinary, Hospitals & Dispensaries	0.117	-	-	-
LQ4211	Field Control & Diseases - Extension	772.510	910.689	909.570	894.588
LQ4212	Field Control & Diseases - Research	66.838	4.029	1.891	2.574
LQ4213	Breeding Operations-Govt. Farms (Research)	270.319	318.181	324.968	319.320
LQ4214	Breeding Operations-Govt. Farms (Extension)	1,031.009	1,195.894	1,160.260	1,263.636
LQ4215	Provincial Schemes (Farms)	6.323	8.307	7.929	8.440
LQ4392	Breeding Operation Govtt- Farms (DLF)	491.869	562.353	543.255	590.578
LQ4393	Provincial Scheme (Extension)	23.093	28.928	29.252	28.900
LQ4516	Provincial Schemes - Director B.I	189.418	210.514	183.127	197.378
LQ4521	University of Veterinary and Animal Sciences, Lahore	80.885	70.885	105.885	70.885
LQ4663	Punjab Development Halal Agency	-	67.842	-	10.626
MP4091	Directorate of Small Ruminant Multan	752.492	758.768	861.131	870.819
RA4134	Directorate of Poultry Research Institute	298.351	331.982	307.857	336.202
<b>042107</b>	<b>CO-Operation</b>	<b>1,252.221</b>	<b>1,360.909</b>	<b>1,365.946</b>	<b>1,447.994</b>
	<b>Co-operation</b>	<b>PC21021</b>	<b>1,252.221</b>	<b>1,360.909</b>	<b>1,365.946</b>
BO4004	Co-operative Training Institute, Bahawalpur	8.392	11.192	11.029	11.712
FQ4003	Co-operative Training College Faisalabad	50.811	47.354	48.917	50.465
LQ4216	Direction	82.184	108.209	96.824	113.768
LQ4217	Superintendence	1,110.834	1,194.154	1,209.176	1,272.049
<b>042108</b>	<b>Subsidies</b>	<b>-</b>	<b>3,557.000</b>	<b>3,505.445</b>	<b>6,000.000</b>
	<b>Subsidies</b>	<b>PC21030</b>	<b>-</b>	<b>3,557.000</b>	<b>6,000.000</b>
LQ5996	Subsidies on Agriculture	-	3,557.000	3,505.445	6,000.000
<b>042113</b>	<b>Information and Statistics</b>	<b>622.978</b>	<b>787.362</b>	<b>1,149.141</b>	<b>886.488</b>
	<b>Agriculture</b>	<b>PC21018</b>	<b>622.978</b>	<b>787.362</b>	<b>886.488</b>
LQ5299	Agriculture Census/Statistics	622.978	787.362	1,149.141	886.488
<b>0422</b>	<b>Irrigation</b>	<b>14,340.290</b>	<b>15,416.577</b>	<b>16,747.862</b>	<b>16,204.501</b>
<b>042201</b>	<b>Administration</b>	<b>1,217.014</b>	<b>1,287.136</b>	<b>1,302.800</b>	<b>1,447.105</b>
	<b>General Administration</b>	<b>PC21010</b>	<b>338.355</b>	<b>385.381</b>	<b>446.714</b>
LQ4086	Irrigation and Power Department	338.355	385.381	305.836	446.714

**ESTIMATES OF EXPENDITURE***(Rs. in million)*

Head of Account		Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020	
<b>Irrigation &amp; Land Reclamation</b>		<b>PC21009</b>	<b>878.659</b>	<b>901.755</b>	<b>996.964</b>	<b>1,000.391</b>
LQ4025	Chief Engineers		356.963	350.456	411.531	395.147
LQ4026	Chief Engineer (Water Treaty Implementation Cell)		53.544	43.814	43.623	51.413
LQ4027	Chief Engineer (Planning and Review)		59.731	81.974	75.273	90.164
LQ4028	Superintending Engineers		408.421	425.511	466.537	463.667
<b>042202</b>	<b>Irrigation Dams</b>		<b>262.876</b>	<b>293.885</b>	<b>328.662</b>	<b>329.603</b>
<b>Irrigation &amp; Land Reclamation</b>		<b>PC21009</b>	<b>262.876</b>	<b>293.885</b>	<b>328.662</b>	<b>329.603</b>
LQ4038	Irrigation Dams		262.876	293.885	328.662	329.603
<b>042203</b>	<b>Canals Irrigation</b>		<b>10,637.519</b>	<b>11,693.678</b>	<b>12,582.823</b>	<b>12,170.756</b>
<b>Irrigation &amp; Land Reclamation</b>		<b>PC21009</b>	<b>10,637.519</b>	<b>11,693.678</b>	<b>12,582.823</b>	<b>12,170.756</b>
LQ4029	Canal Irrigation (Executive)		8,891.152	9,864.049	10,702.711	10,256.594
LQ4030	Chashma Right Bank Canal (Exe.)		20.323	22.991	22.541	21.296
LQ4039	Canal Irrigation (SR)		1,607.982	1,693.770	1,738.275	1,757.130
LQ4764	Greater Thal Canal		21.697	20.373	22.127	32.207
LQ5309	Chasma Right Bank Irrigation Project Taunsa		15.962	12.947	15.129	15.410
LQ5310	Programme Monitoring and Implementation Unit		80.403	79.548	82.040	88.119
<b>042204</b>	<b>Tubewells</b>		<b>1,288.223</b>	<b>1,112.860</b>	<b>1,387.642</b>	<b>1,173.158</b>
<b>Irrigation &amp; Land Reclamation</b>		<b>PC21009</b>	<b>1,288.223</b>	<b>1,112.860</b>	<b>1,387.642</b>	<b>1,173.158</b>
LQ4040	Tubewells		1,288.223	1,112.860	1,387.642	1,173.158
<b>042205</b>	<b>Equipment &amp; Machinery Workshops</b>		<b>616.777</b>	<b>655.966</b>	<b>737.467</b>	<b>689.101</b>
<b>Irrigation &amp; Land Reclamation</b>		<b>PC21009</b>	<b>616.777</b>	<b>655.966</b>	<b>737.467</b>	<b>689.101</b>
LQ4031	Excavator and Store Division		340.095	360.434	430.542	386.075
LQ4032	Moghalpura Irrigation Workshop		184.081	193.190	200.719	199.319
LQ4033	Bhalwal Irrigation Workshop		92.601	102.342	106.206	103.707
<b>042206</b>	<b>Irrigation, Research and Design</b>		<b>203.146</b>	<b>213.052</b>	<b>231.394</b>	<b>234.778</b>
<b>Irrigation &amp; Land Reclamation</b>		<b>PC21009</b>	<b>203.146</b>	<b>213.052</b>	<b>231.394</b>	<b>234.778</b>
LQ4041	Research Institute		180.214	183.460	199.874	202.184
LQ4042	Director Design		22.932	29.592	31.520	32.594
<b>042250</b>	<b>Others</b>		<b>114.735</b>	<b>160.000</b>	<b>177.074</b>	<b>160.000</b>
<b>Irrigation &amp; Land Reclamation</b>		<b>PC21009</b>	<b>114.735</b>	<b>160.000</b>	<b>177.074</b>	<b>160.000</b>
LQ5945	Suspense		114.735	160.000	177.074	160.000
<b>0423</b>	<b>Land Reclamation</b>		<b>340.625</b>	<b>378.136</b>	<b>380.917</b>	<b>376.714</b>
<b>042301</b>	<b>Administration</b>		<b>84.848</b>	<b>99.745</b>	<b>98.601</b>	<b>100.113</b>
<b>Irrigation &amp; Land Reclamation</b>		<b>PC21009</b>	<b>84.848</b>	<b>99.745</b>	<b>98.601</b>	<b>100.113</b>
LQ4047	Director Land Reclamation		84.848	99.745	98.601	100.113

**ESTIMATES OF EXPENDITURE***(Rs. in million)*

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<b>042302</b>	<b>Water Logging and Salinity Control</b>	<b>255.777</b>	<b>278.391</b>	<b>282.316</b>	<b>276.601</b>
	<b>Irrigation &amp; Land Reclamation</b>				
	PC21009	255.777	278.391	282.316	276.601
	LQ4048 Water Logging and Salinity Control	255.777	278.391	282.316	276.601
<b>0424</b>	<b>Forestry</b>	<b>4,037.212</b>	<b>4,783.543</b>	<b>4,460.507</b>	<b>4,920.872</b>
<b>042401</b>	<b>Preservation of Wildlife and Control of Hunting</b>	<b>688.219</b>	<b>845.377</b>	<b>786.844</b>	<b>867.756</b>
	<b>Miscellaneous Departments</b>				
	PC21023	688.219	845.377	786.844	867.756
	LQ4242 Preservation of Wildlife & Control of Hunting	688.219	845.377	786.844	867.756
<b>042402</b>	<b>Forestry</b>	<b>3,348.993</b>	<b>3,938.166</b>	<b>3,673.663</b>	<b>4,053.116</b>
	<b>Forestry</b>				
	PC21005	3,348.993	3,938.166	3,673.663	4,053.116
	LQ4011 Direction	63.727	93.992	76.094	100.945
	LQ4013 Regional and Field Establishment	2,377.017	2,774.891	2,525.148	2,992.206
	LQ4014 Conservancy and Works	908.249	1,069.283	1,072.421	959.965
<b>0425</b>	<b>Fishing</b>	<b>732.543</b>	<b>861.546</b>	<b>806.546</b>	<b>911.090</b>
<b>042501</b>	<b>Administration</b>	<b>732.543</b>	<b>861.546</b>	<b>806.546</b>	<b>911.090</b>
	<b>Fisheries</b>				
	PC21019	732.543	861.546	806.546	911.090
	LQ4203 Fisheries	732.543	861.546	806.546	911.090
<b>0426</b>	<b>Food</b>	<b>3,960.742</b>	<b>40,107.337</b>	<b>38,880.647</b>	<b>5,690.848</b>
<b>042601</b>	<b>Administration</b>	<b>1,853.503</b>	<b>7,607.337</b>	<b>2,919.647</b>	<b>2,590.848</b>
	<b>General Administration</b>				
	PC21010	183.486	293.020	264.157	279.202
	LQ4071 Communication and Works Department	183.486	293.020	264.157	279.202
	<b>Miscellaneous</b>				
	PC21031	1,670.017	7,314.317	2,655.490	2,311.646
	LQ4619 Punjab Food Authority	1,670.017	7,314.317	2,655.490	2,311.646
<b>042602</b>	<b>Subsidy</b>	<b>2,107.239</b>	<b>32,500.000</b>	<b>35,961.000</b>	<b>3,100.000</b>
	<b>Subsidy</b>				
	PC21030	2,107.239	32,500.000	35,961.000	3,100.000
	LQ4283 Wheat	2,107.239	32,500.000	35,961.000	3,100.000
	Subsidy on Wheat	-	25,000.000	28,000.000	1,000.000
	Subsidy on Sugar	-	-	5,961.000	-
	Subsidy on Ramzan Package	-	7,500.000	2,000.000	2,100.000
<b>043</b>	<b>Fuel and Energy</b>	<b>105.070</b>	<b>141.757</b>	<b>3,140.070</b>	<b>3,135.653</b>
<b>0437</b>	<b>Others</b>	<b>105.070</b>	<b>141.757</b>	<b>3,140.070</b>	<b>3,135.653</b>
<b>043701</b>	<b>Energy Department</b>	<b>105.070</b>	<b>141.757</b>	<b>3,140.070</b>	<b>3,135.653</b>
	<b>General Administration</b>				
	PC21010	105.070	141.757	3,140.070	3,135.653
	LQ4905 Energy Department	105.070	141.757	3,140.070	3,135.653

**ESTIMATES OF EXPENDITURE***(Rs. in million)*

Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>044 Mining and Manufacturing</b>	<b>8,174.143</b>	<b>9,775.022</b>	<b>10,740.762</b>	<b>10,327.784</b>
<b>0441 Manufacturing</b>	<b>7,535.528</b>	<b>9,041.673</b>	<b>10,074.432</b>	<b>9,552.516</b>
<b>044101 Support For Industrial Development</b>	<b>5,152.353</b>	<b>5,905.616</b>	<b>7,007.900</b>	<b>6,398.191</b>
<b>Industries</b>	<b>PC21022</b>	<b>5,152.353</b>	<b>5,905.616</b>	<b>7,007.900</b>
LQ4219 Grant in Aid to TEVTA	5,152.353	5,905.616	7,007.900	6,398.191
<b>044105 Administration</b>	<b>1,108.713</b>	<b>1,274.609</b>	<b>1,494.342</b>	<b>1,350.357</b>
<b>General Administration</b>	<b>PC21010</b>	<b>733.758</b>	<b>839.192</b>	<b>1,030.514</b>
LQ4087 Industries Department	395.597	456.113	650.637	502.365
LQ4382 Mines & Minerals Department	68.573	82.148	76.512	81.340
LQ4776 District Consumer Protection Council	66.745	88.584	77.418	88.471
LQ5277 Punjab Consumer Protection Council	37.660	43.685	38.373	44.262
LQ5279 District Consumer Courts	165.183	168.662	187.574	165.643
<b>Industries</b>	<b>PC21022</b>	<b>374.955</b>	<b>435.417</b>	<b>463.828</b>
LQ4551 Headquarters Establishment	333.470	395.631	413.170	402.040
LQ4554 Punjab Skills Development Project	8.027	39.786	37.306	45.245
LQ4643 Foreign Aided Fund under PSDP	33.458	-	13.352	20.991
<b>044120 Others</b>	<b>1,274.462</b>	<b>1,861.448</b>	<b>1,572.190</b>	<b>1,803.968</b>
<b>Opium</b>	<b>PC21001</b>	<b>5.999</b>	<b>9.859</b>	<b>6.616</b>
LQ4001 Opium Factory	5.999	9.859	6.616	10.576
<b>Agriculture</b>	<b>PC21018</b>	<b>14.804</b>	<b>-</b>	<b>-</b>
BO4003 Karkhana Allat-e-Zaree Bahawalpur	14.804	-	-	-
<b>Industries</b>	<b>PC21022</b>	<b>1,253.659</b>	<b>1,851.589</b>	<b>1,565.574</b>
LQ4224 Grant-in-aid to Punjab Small Industries Corporation (PSIC)	1,253.659	1,841.546	1,565.574	1,793.392
LQ4779 Sasti Roti Authority	-	10.043	-	-
<b>0442 Mining</b>	<b>638.615</b>	<b>733.349</b>	<b>666.330</b>	<b>775.268</b>
<b>044201 Mining of Mineral Resources</b>	<b>638.615</b>	<b>733.349</b>	<b>666.330</b>	<b>775.268</b>
<b>Other than Mineral Fuel</b>				
<b>Industries</b>	<b>PC21022</b>	<b>638.615</b>	<b>733.349</b>	<b>666.330</b>
LQ4221 Headquarters Establishment	111.767	138.894	109.317	131.981
LQ4223 Inspectorate of Mines	186.725	205.014	209.573	238.330
LQ4331 Mines Labour Welfare Commissionerate	200.648	206.905	181.205	220.084
LW4008 Regional Establishment	139.475	182.536	166.235	184.873
<b>045 Construction and Transport</b>	<b>25,238.368</b>	<b>33,702.855</b>	<b>30,291.294</b>	<b>34,460.204</b>
<b>0452 Road Transport</b>	<b>18,165.830</b>	<b>26,657.962</b>	<b>20,984.473</b>	<b>24,910.637</b>
<b>045201 Administration</b>	<b>657.172</b>	<b>800.907</b>	<b>776.028</b>	<b>881.523</b>
<b>General Administration</b>	<b>PC21010</b>	<b>223.547</b>	<b>133.770</b>	<b>264.825</b>
LQ4088 Transport Department	223.547	133.770	264.825	156.349

**ESTIMATES OF EXPENDITURE***(Rs. in million)*

Head of Account		Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020	
<b>Communications</b>		<b>PC21025</b>	<b>433.625</b>	<b>667.137</b>	<b>511.203</b>	<b>725.174</b>
LW4001	Chief Engineers		160.904	280.236	184.254	311.190
LW4002	Superintending Engineer		272.721	386.901	326.949	413.984
<b>045202</b>	<b>Highways, Roads and Bridges</b>		<b>10,509.576</b>	<b>11,101.185</b>	<b>11,607.695</b>	<b>11,299.764</b>
<b>Communications</b>		<b>PC21025</b>	<b>10,509.576</b>	<b>11,101.185</b>	<b>11,607.695</b>	<b>11,299.764</b>
LQ4263	Executive Engineer		3,572.381	3,659.593	3,954.819	3,973.483
LQ4264	Maintenance & Repair		6,187.178	5,653.501	6,288.468	5,932.450
LQ4265	Tools and Plants		7.092	15.000	15.101	13.500
LQ4268	Directorate of Bridges		0.139	-	-	-
LQ4628	Lahore Ring Road Authority		684.950	1,676.912	1,278.802	1,297.970
LQ5298	Director Planning & Design		57.836	96.179	70.505	82.361
<b>045205</b>	<b>Grants, Loans, Subsidies for Construction and Operation of Road Transport System</b>		<b>6,852.179</b>	<b>14,564.271</b>	<b>8,424.401</b>	<b>12,517.370</b>
<b>Subsidies</b>		<b>PC21030</b>	<b>6,852.179</b>	<b>14,564.271</b>	<b>8,424.401</b>	<b>12,517.370</b>
LQ5995	Subsidies on Transport		6,852.179	14,564.271	8,424.401	12,517.370
<b>045220</b>	<b>Others</b>		<b>146.903</b>	<b>191.599</b>	<b>176.349</b>	<b>211.980</b>
<b>Communications</b>		<b>PC21025</b>	<b>146.903</b>	<b>191.599</b>	<b>176.349</b>	<b>211.980</b>
LQ4644	Director of Road Assets Management System (RAMS)		2.476	11.951	10.805	12.541
LW4003	Directorate of Bridges		20.401	30.100	25.794	35.782
LW4004	Land Acquisition & Control Officers		70.017	83.137	80.636	88.513
LW4005	Superintending Engineer/Project Cell		-	11.777	0.017	11.777
LW4006	Road Research and Material Testing Institute		48.001	54.634	59.097	63.367
LW4007	Sub-Project Management Unit		6.008	-	-	-
<b>0457</b>	<b>Construction (Works)</b>		<b>7,072.538</b>	<b>7,044.893</b>	<b>9,306.821</b>	<b>9,549.567</b>
<b>045701</b>	<b>Administration</b>		<b>407.669</b>	<b>520.306</b>	<b>497.293</b>	<b>597.946</b>
<b>Civil Works</b>		<b>PC21024</b>	<b>407.669</b>	<b>520.306</b>	<b>497.293</b>	<b>597.946</b>
LQ4351	Chief Engineers Works and Research Development		125.200	147.738	150.917	187.146
LQ4352	Director Planning & Design		24.602	40.187	28.809	52.793
LQ4354	Superintending Engineers		257.867	332.381	317.567	358.007
<b>045702</b>	<b>Buildings And Structures</b>		<b>6,409.013</b>	<b>6,179.289</b>	<b>8,523.389</b>	<b>8,545.602</b>
<b>Civil Works</b>		<b>(Charged) PC24024</b>	<b>121.620</b>	<b>150.000</b>	<b>190.000</b>	<b>180.000</b>
LQ4250	Maintenance & Repair	(Charged)	121.620	150.000	190.000	180.000
<b>Civil Works</b>		<b>PC21024</b>	<b>6,287.393</b>	<b>6,029.289</b>	<b>8,333.389</b>	<b>8,365.602</b>
LQ4249	Executive Engineer		2,544.356	2,770.289	3,184.787	3,303.052
LQ4251	Maintenance and Repairs		3,740.470	3,255.000	5,144.602	5,054.000
LQ4256	Tools and Plants		2.567	4.000	4.000	8.550
<b>045720</b>	<b>Others</b>		<b>255.856</b>	<b>345.298</b>	<b>286.139</b>	<b>406.019</b>
<b>Civil Works</b>		<b>PC21024</b>	<b>255.856</b>	<b>345.298</b>	<b>286.139</b>	<b>406.019</b>
LQ4258	Chief Architect		206.625	285.764	223.253	332.260
LQ4395	Director Building Research Station		49.231	59.534	62.886	73.759

**ESTIMATES OF EXPENDITURE***(Rs. in million)*

Head of Account		Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>047</b>	<b>Other Industries</b>	<b>40.424</b>	<b>23.588</b>	<b>24.795</b>	<b>28.807</b>
<b>0472</b>	<b>Subsidies</b>	<b>40.424</b>	<b>23.588</b>	<b>24.795</b>	<b>28.807</b>
<b>047202</b>	<b>Tourism</b>	<b>40.424</b>	<b>23.588</b>	<b>24.795</b>	<b>28.807</b>
	<b>Miscellaneous Departments</b>	<b>PC21023</b>	<b>40.424</b>	<b>23.588</b>	<b>24.795</b>
	LQ4631 Tourism	30.439	5.000	15.000	10.000
	LQ5302 Department of Tourist Services	9.985	18.588	9.795	18.807
<b>05</b>	<b>Environment Protection</b>	<b>354.245</b>	<b>567.728</b>	<b>463.756</b>	<b>502.743</b>
<b>053</b>	<b>Pollution Abatement</b>	<b>354.245</b>	<b>567.728</b>	<b>463.756</b>	<b>502.743</b>
<b>0531</b>	<b>Pollution Abatement</b>	<b>354.245</b>	<b>567.728</b>	<b>463.756</b>	<b>502.743</b>
<b>053101</b>	<b>Environment Protection</b>	<b>354.245</b>	<b>567.728</b>	<b>463.756</b>	<b>502.743</b>
	<b>Public Health</b>	<b>PC21017</b>	<b>354.245</b>	<b>567.728</b>	<b>463.756</b>
	LQ4186 Environmental Protection Agency	354.245	494.491	463.756	502.743
	LQ4665 Directorate of Multilateral	-	73.237	-	-
<b>06</b>	<b>Housing and Community Amenities</b>	<b>10,873.527</b>	<b>15,252.484</b>	<b>16,761.006</b>	<b>13,813.925</b>
<b>061</b>	<b>Housing Development</b>	<b>527.119</b>	<b>723.213</b>	<b>665.749</b>	<b>766.237</b>
<b>0611</b>	<b>Housing Development</b>	<b>527.119</b>	<b>723.213</b>	<b>665.749</b>	<b>766.237</b>
<b>061101</b>	<b>Administration</b>	<b>260.861</b>	<b>349.577</b>	<b>339.078</b>	<b>367.418</b>
	<b>General Administration</b>	<b>PC21010</b>	<b>162.135</b>	<b>202.929</b>	<b>232.013</b>
	LQ4076 HUD & PHE Department	117.122	140.538	174.653	143.011
	LQ4077 Environment Protection Deptt	25.522	23.684	39.888	34.092
	LQ4552 Registrar Punjab Environmental Tribunal	19.491	38.707	17.472	37.890
	<b>Housing and Physical Planning</b>	<b>PC21026</b>	<b>98.726</b>	<b>146.648</b>	<b>107.065</b>
	LQ4275 Head Quarter Establishment	98.726	146.648	107.065	152.425
<b>061102</b>	<b>Low Cost Housing</b>	<b>266.258</b>	<b>373.636</b>	<b>326.671</b>	<b>398.819</b>
	<b>Housing &amp; Physical Planning Department</b>	<b>PC21026</b>	<b>266.258</b>	<b>373.636</b>	<b>326.671</b>
	LQ4762 Field Formations	266.258	373.636	326.671	398.819
<b>062</b>	<b>Community Development</b>	<b>1,204.060</b>	<b>1,342.672</b>	<b>1,498.271</b>	<b>3,479.526</b>
<b>0621</b>	<b>Urban Development</b>	<b>123.649</b>	<b>122.270</b>	<b>126.348</b>	<b>113.391</b>
<b>062101</b>	<b>Administration</b>				
	<b>Public Health</b>	<b>PC21017</b>	<b>123.649</b>	<b>122.270</b>	<b>126.348</b>
	LQ4932 Fort Monroe Development Authority	123.649	122.270	126.348	113.391
<b>0622</b>	<b>Rural Development</b>	<b>1,080.411</b>	<b>1,220.402</b>	<b>1,371.923</b>	<b>3,366.135</b>
<b>062202</b>	<b>Rural Works Programme</b>	<b>1,080.411</b>	<b>1,220.402</b>	<b>1,371.923</b>	<b>3,366.135</b>
	<b>Miscellaneous</b>	<b>PC21031</b>	<b>1,080.411</b>	<b>1,220.402</b>	<b>1,371.923</b>
	LQ4288 Provincial Directorate (LG&CD)	117.363	166.176	94.223	2,223.297
	LQ4289 District Establishment (LG&CD)	615.546	651.018	928.964	696.336



**ESTIMATES OF EXPENDITURE**

(Rs. in million)

Head of Account		Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
LQ4291	Directorate of Katchi Abadis	40.686	55.089	42.687	57.757
LQ4309	Walled City of Lahore Authority	306.816	348.119	306.049	388.745
<b>063</b>	<b>Water Supply</b>	<b>9,142.348</b>	<b>13,186.599</b>	<b>14,596.986</b>	<b>9,568.162</b>
<b>0631</b>	<b>Water Supply</b>	<b>9,142.348</b>	<b>13,186.599</b>	<b>14,596.986</b>	<b>9,568.162</b>
<b>063101</b>	<b>Administration</b>	<b>2,021.077</b>	<b>2,541.071</b>	<b>2,180.493</b>	<b>2,514.105</b>
	<b>Public Health</b>	<b>PC21017</b>	<b>2,021.077</b>	<b>2,180.493</b>	<b>2,514.105</b>
LQ4201	Chief Engineer (North Zone)	1,102.499	1,737.747	1,339.723	1,684.549
LQ4202	Chief Engineer (South Zone)	918.578	803.324	840.770	829.556
<b>063103</b>	<b>GRANTS, LOANS &amp; SUBSIDIES</b>	<b>7,121.271</b>	<b>10,645.522</b>	<b>12,416.493</b>	<b>7,054.051</b>
	<b>Public Health</b>	<b>PC21017</b>	<b>7,121.271</b>	<b>12,416.493</b>	<b>7,054.051</b>
LQ4324	Grant in Aid to WASA's	3,582.585	4,160.038	4,533.924	4,159.965
LQ4326	Punjab Large Cities Governance	1,375.312	3,632.681	5,280.934	-
LQ4340	DG Parks & Horticulture Authority	1,824.854	1,900.000	1,919.638	1,900.000
LQ4546	PHA Sargodha	0.107	62.489	31.245	62.489
LQ4547	PHA Sahiwal	12.198	46.000	23.000	46.000
LQ4548	PHA DG Khan	-	44.779	22.390	44.779
LQ4549	PHA Bahawalpur	-	47.994	23.997	47.994
LQ4550	PHA Gujranwala	-	39.894	19.947	39.894
LQ4671	Dera Ghazi Khan Development Authority	-	-	-	41.283
LQ4901	MD PHA Faisalabad	310.577	250.000	315.594	250.000
LQ4903	MD PHA Multan	1.422	304.374	152.187	304.374
LQ4904	MD PHA Rawalpindi	14.216	157.273	93.637	157.273
<b>063120</b>	<b>Others</b>	<b>-</b>	<b>0.006</b>	<b>-</b>	<b>0.006</b>
	<b>Public Health</b>	<b>PC21017</b>	<b>-</b>	<b>0.006</b>	<b>0.006</b>
LQ4512	Superintendence Engineer	-	0.003	-	0.003
LQ4513	Executive Engineer	-	0.003	-	0.003
<b>07</b>	<b>Health</b>	<b>106,293.899</b>	<b>137,909.665</b>	<b>123,220.355</b>	<b>145,151.471</b>
<b>073</b>	<b>Hospital Services</b>	<b>80,201.235</b>	<b>111,629.878</b>	<b>96,271.321</b>	<b>117,000.693</b>
<b>0731</b>	<b>General Hospitals Services</b>	<b>79,471.753</b>	<b>110,575.941</b>	<b>95,367.220</b>	<b>115,876.701</b>
<b>073101</b>	<b>General Hospitals Services</b>	<b>75,612.858</b>	<b>106,313.162</b>	<b>90,388.435</b>	<b>109,876.701</b>
	<b>Health</b>	<b>PC21016</b>	<b>75,612.858</b>	<b>90,388.435</b>	<b>109,876.701</b>
BO4002	B.V. Hospital/QAMC	4,481.777	7,170.832	5,380.182	7,272.877
FQ4001	DHQ Hospital / Allied Hospital Punjab Medical College	5,650.445	7,254.264	6,254.196	7,701.076
FQ4551	Faisalabad Institute of Cardiology	1,500.498	1,732.063	1,456.927	1,778.650
LQ4166	Model Chest Clinic	8.252	16.720	12.983	18.046
LQ4167	Dental Hospital	320.106	387.757	297.193	382.847
LQ4168	Pediatric Hospital/institute Lahore, Nursing School-cum-Hostel	3,842.938	4,811.344	4,050.369	5,174.373

**ESTIMATES OF EXPENDITURE***(Rs. in million)*

Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
LQ4169 Other Hospitals & Dispensaries Mufassil Hospitals and Dispensaries	34.182	24.594	20.667	24.958
LQ4171 Lahore General Hospital Lahore/PGMI	5,043.112	6,545.043	7,018.298	6,787.971
LQ4172 Jinnah Hospital / AIMC	4,454.912	7,163.544	6,274.499	6,226.111
LQ4173 Punjab Institute of Cardiology	2,519.714	3,466.422	3,122.239	3,869.004
LQ4175 Ganga Ram Hospital / Fatima Jinnah Medical College	2,548.600	3,361.045	3,034.072	3,481.353
LQ4176 Services Hospital / SIMS	4,051.134	5,021.483	4,473.949	5,225.317
MP4005 Nishtar Hospital/Nishtar Medical College	3,867.315	4,972.456	4,439.402	5,623.434
MP4009 Multam Institute of Cardiology	1,548.902	1,882.473	1,589.155	2,102.877
MP4010 Children Complex, Multan	1,054.986	1,475.327	1,347.982	1,570.737
RA4004 Tuberculosis Sanitarium, Samli	115.595	146.340	122.112	150.101
RA4005 DHQ / RGH / Holy Family Hospital / RMC	4,418.163	6,366.773	5,764.584	6,379.840
RR4001 Sh. Zayed Hospital, R. Y. Khan	2,635.408	3,936.214	3,216.816	4,283.101
LQ4012 Gujranwala Medical College	1,748.448	2,860.391	2,057.086	3,206.397
LQ4035 Sialkot Medical College	1,603.578	2,274.906	2,130.156	2,470.700
LQ4046 Sahiwal Medical College	1,146.378	1,733.289	1,487.841	1,782.806
LQ4292 Shaikh Zayed Postgraduate Medical Institute, Lahore	2,655.392	3,030.752	3,097.308	3,034.168
LQ4308 Rawalpindi Institute of Cardiology, Rawalpindi	1,557.504	2,258.688	2,114.420	2,239.468
LQ4458 Provision of free medicines to DHQ & THQ Hospitals	-	1,000.000	667.000	1,000.000
LQ4469 Lumpsum Provision for Kidney Centers in Public Sector Hospitals	-	800.000	-	900.000
LQ4471 Nishtar Institute of Dentistry, Multan	302.764	385.191	356.387	397.651
LQ4543 D G Khan Medical College	1,561.062	2,409.810	2,378.824	3,272.149
LQ4589 Nawaz Sharif Hospital Yakki Gate	815.382	861.459	844.916	911.357
LQ4618 Kot Khawaja Saeed Hospital, Lahore	827.864	962.010	881.430	995.680
LQ4627 Shahdara Hospital, Lahore	670.033	854.111	697.158	932.108
LQ4629 Prevention and Control of Epidemics in Punjab	818.188	936.701	897.778	993.984
LQ4650 Wazirabad Institute of Cardiology	240.519	864.056	646.134	1,141.992
LQ4654 Policy and Strategic Planning Unit	59.116	100.720	33.072	96.438
LQ4660 Allocation of funds for improvement of Health Facilities	-	3,800.000	178.937	3,300.000
LQ4792 District Monitoring Officer	0.840	-	-	-
LQ4933 Multan Institute of Kidney Disease	-	600.000	-	600.000
LQ5041 Children Hospital FSD	425.675	879.046	817.593	942.542
LQ5270 Funds for DHQs/THQs in Punjab	4,745.481	1,000.000	-	1,000.000
LQ5304 Government Said Mitha Hospital	400.830	468.338	438.668	541.743
LQ5305 Punjab Health Care Commission	587.701	625.000	493.455	625.000
LQ5474 Revamping Program for DHQ/THQ Hospitals all Over the Punjab	598.955	3,000.000	4,987.829	2,000.000
LQ5503 Mian Munshi Hospital, Lahore	407.198	548.792	492.156	587.318

**ESTIMATES OF EXPENDITURE***(Rs. in million)*

Head of Account		Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
LQ5879	Mayo Hospital, Lahore	5,168.911	6,783.895	5,549.719	7,281.769
LQ5882	Lady Willington Hospital, Lahore	633.908	779.143	668.905	793.654
LQ5883	Lady Aitchison Hospital, Lahore	409.166	537.460	449.275	565.459
LW4096	Punjab Institute of Preventive Ophthalmology	131.926	224.710	146.763	211.645
<b>073105</b>	<b>Punjab Health facilities Management Company</b>	<b>3,858.895</b>	<b>4,262.779</b>	<b>4,978.785</b>	<b>6,000.000</b>
	<b>Health</b>	<b>PC21016</b>	<b>3,858.895</b>	<b>4,978.785</b>	<b>6,000.000</b>
LQ5045	Punjab Health Facilities Management Company	3,858.895	4,262.779	4,978.785	6,000.000
<b>0732</b>	<b>Special Hospital Services</b>	<b>729.482</b>	<b>1,053.937</b>	<b>904.101</b>	<b>1,123.992</b>
<b>073201</b>	<b>Special Hospital Services (Mental Hospital)</b>	<b>729.482</b>	<b>1,053.937</b>	<b>904.101</b>	<b>1,123.992</b>
	<b>Health</b>	<b>PC21016</b>	<b>729.482</b>	<b>904.101</b>	<b>1,123.992</b>
LQ4181	Mental Hospital	729.482	1,053.937	904.101	1,123.992
<b>074</b>	<b>Public Health Services</b>	<b>4,103.694</b>	<b>5,897.507</b>	<b>5,248.070</b>	<b>6,212.949</b>
<b>0741</b>	<b>Public Health Services</b>	<b>4,103.694</b>	<b>5,897.507</b>	<b>5,248.070</b>	<b>6,212.949</b>
<b>074104</b>	<b>Chemical Examiner and Laboratories</b>	<b>489.867</b>	<b>1,034.547</b>	<b>664.052</b>	<b>988.044</b>
	<b>Health</b>	<b>PC21016</b>	<b>489.867</b>	<b>664.052</b>	<b>988.044</b>
LQ4182	Chemical Examiner	0.079	-	-	-
LQ4183	Bacteriological Laboratory	18.409	28.592	24.133	31.618
LQ4184	Food Laboratory	10.459	-	-	-
LQ4185	Drug Laboratories	459.228	972.720	613.336	923.263
LQ4542	Chief Chemical Examiner Laboratory Punjab, Lahore	1.692	33.235	26.583	33.163
<b>074107</b>	<b>Population Welfare Measures</b>	<b>3,613.827</b>	<b>4,862.960</b>	<b>4,584.018</b>	<b>5,224.905</b>
	<b>General Administration</b>	<b>PC21010</b>	<b>72.702</b>	<b>95.485</b>	<b>98.828</b>
LQ4575	Directorate of P&P	21.126	25.281	23.105	26.416
LQ5364	Population Welfare Department	51.576	68.970	72.380	72.412
	<b>Miscellaneous Department</b>	<b>PC21023</b>	<b>3,541.125</b>	<b>4,488.533</b>	<b>5,126.077</b>
LQ4553	DG Population Welfare LHR	3,541.125	4,768.709	4,488.533	5,126.077
<b>076</b>	<b>Health Administration</b>	<b>21,988.970</b>	<b>20,382.280</b>	<b>21,700.964</b>	<b>21,937.829</b>
<b>0761</b>	<b>Administration</b>	<b>21,988.970</b>	<b>20,382.280</b>	<b>21,700.964</b>	<b>21,937.829</b>
<b>076101</b>	<b>Administration</b>	<b>21,988.970</b>	<b>20,382.280</b>	<b>21,700.964</b>	<b>21,937.829</b>
	<b>General Administration</b>	<b>PC21010</b>	<b>1,627.415</b>	<b>971.323</b>	<b>1,387.602</b>
LQ4074	Health Department	358.979	874.364	470.445	988.942
LQ4105	Drug Courts	81.556	171.143	107.168	124.872
LQ4795	Primary & Secondary Health Care	1,186.880	419.046	393.710	273.788
	<b>Health</b>	<b>PC21016</b>	<b>20,361.555</b>	<b>20,729.641</b>	<b>20,550.227</b>
LQ4160	Directorate of Nursing Services, Punjab	24.973	30.748	23.761	1,092.568
LQ4161	Superintendence	8,456.313	5,580.945	13,228.617	7,153.378
LQ4162	Grant-in-aid	9,103.867	9,160.796	3,843.373	443.556

**ESTIMATES OF EXPENDITURE***(Rs. in million)*

Head of Account		Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
LQ4163	Provincial Blood Transfusion Services	920.961	1,073.455	898.691	1,253.050
LQ4164	Central Medical Equipment Repair Workshop at Lahore	5.299	13.535	12.401	18.675
LQ4165	Audit Cell	16.724	40.720	20.999	44.136
LQ4560	Punjab Human Organ Transplant Authority	120.964	232.850	166.130	232.198
LQ4622	Blood Transfusion Authority	8.145	17.704	9.551	18.210
LQ4633	Aziz Bhatti Shaheed Hospital, Gujrat	795.546	1,455.776	1,100.681	1,475.945
LQ4669	Surgeon Medicolegal Punjab Lahore	-	31.460	19.583	36.001
LQ4786	DHQ Teaching Hospital, Sargodha	894.374	1,247.980	1,383.217	1,461.226
LQ4938	Grant-in-aid (SHC&ME)	-	-	-	7,285.000
MP4004	Central Medical Equipment Repair Workshop at Multan	5.854	16.047	13.214	16.913
SQ4001	Central Medical Equipment Repair Workshop at Sargodha	8.535	15.711	9.423	19.371
<b>08</b>	<b>Recreational, Culture and Religion</b>	<b>3,231.244</b>	<b>3,936.053</b>	<b>3,182.453</b>	<b>3,842.335</b>
<b>081</b>	<b>Recreational and Sporting Services</b>	<b>867.783</b>	<b>1,020.368</b>	<b>944.446</b>	<b>1,018.467</b>
<b>0811</b>	<b>Recreational and Sporting Services</b>	<b>867.783</b>	<b>1,020.368</b>	<b>944.446</b>	<b>1,018.467</b>
<b>081103</b>	<b>Zoo and other Entertainments Services</b>	<b>33.726</b>	<b>42.587</b>	<b>43.952</b>	<b>43.265</b>
	<b>Miscellaneous Departments</b>	<b>PC21023</b>	<b>33.726</b>	<b>43.952</b>	<b>43.265</b>
LQ4240	Zoo and Other Entertainment Places	32.918	40.475	42.864	41.020
BO4055	Zoological Garden/Bahawalpur Museum	0.808	2.112	1.088	2.245
<b>081105</b>	<b>Administration</b>	<b>834.057</b>	<b>977.781</b>	<b>900.494</b>	<b>975.202</b>
	<b>General Administration</b>	<b>PC21010</b>	<b>834.057</b>	<b>977.781</b>	<b>975.202</b>
LQ4152	Grants to Punjab Sports Board	210.785	40.000	71.724	39.598
LQ4153	Directorate General Sports	583.290	879.590	763.472	860.280
LQ5142	Youth Affairs Sports Archeology	39.982	58.191	65.298	75.324
<b>082</b>	<b>Cultural Services</b>	<b>686.397</b>	<b>991.610</b>	<b>902.103</b>	<b>1,035.888</b>
<b>0821</b>	<b>Cultural Services</b>	<b>686.397</b>	<b>991.610</b>	<b>902.103</b>	<b>1,035.888</b>
<b>082105</b>	<b>Promotion Of Cultural Activities</b>	<b>570.100</b>	<b>856.160</b>	<b>775.884</b>	<b>889.309</b>
	<b>Miscellaneous Departments</b>	<b>PC21023</b>	<b>570.100</b>	<b>775.884</b>	<b>889.309</b>
LQ4241	Promotion of Cultural Activities	155.251	118.219	239.934	124.001
LQ4522	Lahore Arts Council Lahore	208.176	332.573	267.778	324.484
LQ4523	Punjab Council of Arts Lahore	159.347	337.465	207.505	369.701
LQ4525	Punjab Institute of Language Arts & Cult	47.326	67.903	60.667	71.123
<b>082120</b>	<b>Others</b>	<b>116.297</b>	<b>135.450</b>	<b>126.219</b>	<b>146.579</b>
	<b>Public Health</b>	<b>PC21017</b>	<b>116.297</b>	<b>135.450</b>	<b>146.579</b>
LQ4541	Project Director Bagh-e-Jinnah PHA	116.297	135.450	126.219	146.579
<b>083</b>	<b>Broadcasting and Publishing</b>	<b>1,336.376</b>	<b>1,189.085</b>	<b>882.940</b>	<b>1,035.833</b>
<b>0831</b>	<b>Broadcasting and Publishing</b>	<b>1,336.376</b>	<b>1,189.085</b>	<b>882.940</b>	<b>1,035.833</b>
<b>083103</b>	<b>Publicity</b>	<b>413.709</b>	<b>185.342</b>	<b>170.022</b>	<b>174.901</b>
	<b>Agriculture</b>	<b>PC21018</b>	<b>413.484</b>	<b>170.022</b>	<b>174.901</b>
LQ4188	Agriculture Information Bureau	413.484	185.342	170.022	174.901

**ESTIMATES OF EXPENDITURE***(Rs. in million)*

Head of Account		Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>Miscellaneous Departments</b>		<b>PC21023</b>	<b>0.225</b>	<b>-</b>	<b>-</b>
LQ4236	Compulsory Screening of Films		0.225	-	-
<b>083104</b>	<b>Public Relations</b>		<b>922.667</b>	<b>1,003.743</b>	<b>712.918</b>
<b>Miscellaneous Departments</b>		<b>PC21023</b>	<b>922.667</b>	<b>1,003.743</b>	<b>712.918</b>
LQ4237	Public Relations		922.667	1,003.743	712.918
<b>084</b>	<b>Religious Affairs</b>		<b>249.554</b>	<b>560.585</b>	<b>304.809</b>
<b>0841</b>	<b>Religious Affairs</b>		<b>249.554</b>	<b>560.585</b>	<b>304.809</b>
<b>084103</b>	<b>Auqaf</b>		<b>41.089</b>	<b>62.392</b>	<b>56.217</b>
<b>General Administration</b>		<b>PC21010</b>	<b>41.089</b>	<b>62.392</b>	<b>56.217</b>
LQ4080	Auqaf Department		41.089	62.392	56.217
<b>084104</b>	<b>Minority Affairs</b>		<b>-</b>	<b>220.000</b>	<b>-</b>
<b>Miscellaneous Departments</b>		<b>PC21023</b>	<b>-</b>	<b>220.000</b>	<b>-</b>
LQ4632	Minorities		-	220.000	-
<b>084105</b>	<b>Religious and Other Charitable Institutions</b>		<b>208.465</b>	<b>278.193</b>	<b>248.592</b>
<b>Miscellaneous</b>		<b>PC21031</b>	<b>208.465</b>	<b>278.193</b>	<b>248.592</b>
LQ4299	Headquarters Establishment (Zakat)		40.154	59.649	45.863
LQ4300	District Establishment (Zakat)		168.311	218.544	202.729
<b>086</b>	<b>Admin. of Info., Recreation &amp; Culture</b>		<b>91.134</b>	<b>174.405</b>	<b>148.155</b>
<b>0861</b>	<b>Admin. of Info., Recreation &amp; Culture</b>		<b>91.134</b>	<b>174.405</b>	<b>148.155</b>
<b>086101</b>	<b>Administration</b>		<b>91.134</b>	<b>174.405</b>	<b>148.155</b>
<b>General Administration</b>		<b>PC21010</b>	<b>78.939</b>	<b>119.867</b>	<b>98.549</b>
LQ4069	Information Culture and Youth Affairs Dept.		78.939	119.867	98.549
<b>Miscellaneous Department</b>		<b>PC21023</b>	<b>12.195</b>	<b>54.538</b>	<b>49.606</b>
LQ5473	Punjab Information Commission		12.195	54.538	49.606
<b>09</b>	<b>Education Affairs and Services</b>		<b>59,149.296</b>	<b>70,915.886</b>	<b>69,052.103</b>
<b>091</b>	<b>Pre. &amp; Primary Education Affair Services</b>		<b>1,017.626</b>	<b>1,321.364</b>	<b>1,127.528</b>
<b>0911</b>	<b>Pre. &amp; Primary Education Affair Services</b>		<b>1,017.626</b>	<b>1,321.364</b>	<b>1,127.528</b>
<b>091103</b>	<b>Administration</b>		<b>127.660</b>	<b>210.114</b>	<b>121.172</b>
<b>School Education</b>		<b>PC21015</b>	<b>127.660</b>	<b>210.114</b>	<b>121.172</b>
LQ4478	Direction (Elementary Education)		127.660	210.114	121.172
<b>091120</b>	<b>Others</b>		<b>889.966</b>	<b>1,111.250</b>	<b>1,006.356</b>
<b>School Education</b>		<b>PC21015</b>	<b>889.966</b>	<b>1,111.250</b>	<b>1,006.356</b>
LQ4480	Elementary Teachers Training College		889.966	1,111.250	1,006.356

**ESTIMATES OF EXPENDITURE***(Rs. in million)*

Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>092 Secondary Education Affairs and Services</b>	<b>27,157.049</b>	<b>32,681.683</b>	<b>30,061.375</b>	<b>29,331.885</b>
<b>0921 Secondary Education Affairs and Services</b>	<b>27,157.049</b>	<b>32,681.683</b>	<b>30,061.375</b>	<b>29,331.885</b>
<b>092102 Administration</b>	<b>16,050.638</b>	<b>24,124.815</b>	<b>22,401.892</b>	<b>22,070.924</b>
<b>School Education</b>	<b>PC21015</b>	<b>16,050.638</b>	<b>24,124.815</b>	<b>22,401.892</b>
LQ4479 Direction (Secondary Education)	112.487	193.455	134.006	197.506
LQ4481 Programme Management & Implementation Unit	15,938.151	23,931.360	22,267.886	21,873.418
<b>092120 Others</b>	<b>11,106.411</b>	<b>8,556.868</b>	<b>7,659.483</b>	<b>7,260.961</b>
<b>Higher Education</b>	<b>PC21015</b>	<b>11,106.411</b>	<b>8,556.868</b>	<b>7,659.483</b>
AQ4002 Cadet College Hassanabdal	145.237	90.000	117.200	90.000
BO4008 Sadiq Public High School Bahawalpur	21.789	20.000	20.000	20.000
LQ4483 Punjab Examination Commission	186.183	1,091.376	1,543.097	1,135.830
LQ4487 Government Central Model School	87.752	97.271	96.747	97.095
LQ4493 Chief Minister's Monitoring Force	351.003	619.450	384.074	664.642
LQ4494 Miscellaneous Grants School Education	9,062.512	5,286.199	4,176.132	3,977.800
LQ4496 In Service Teachers Training	835.638	1,164.676	1,142.745	1,122.296
LQ4497 Lawrence College Ghora Gali Murree	355.596	115.596	115.596	115.596
LQ4620 National Museum of Science & Technology Lahore	28.773	35.900	29.088	37.702
LQ4621 National Education Equipment Center	31.928	36.400	34.804	-
<b>093 Tertiary Education Affairs and Services</b>	<b>27,282.338</b>	<b>32,063.180</b>	<b>32,781.762</b>	<b>35,288.366</b>
<b>0931 Tertiary Education Affairs and Services</b>	<b>27,282.338</b>	<b>32,063.180</b>	<b>32,781.762</b>	<b>35,288.366</b>
<b>093101 General Universities / Colleges / Insts.</b>	<b>19,172.127</b>	<b>21,832.039</b>	<b>22,617.321</b>	<b>24,517.167</b>
<b>Higher Education</b>	<b>PC21015</b>	<b>19,172.127</b>	<b>21,832.039</b>	<b>24,517.167</b>
LQ4145 Arts Colleges	19,172.127	21,832.039	22,617.321	24,517.167
<b>093102 Professional/Technical Universities/ Colleges/Institutes</b>	<b>5,282.310</b>	<b>6,536.208</b>	<b>6,364.567</b>	<b>6,847.253</b>
<b>School Education</b>	<b>PC21015</b>	<b>2,665.480</b>	<b>3,137.655</b>	<b>3,167.728</b>
LQ4146 Professional Colleges	215.133	226.412	454.145	241.725
LQ4304 Commerce Colleges	2,450.347	2,911.243	3,009.299	2,926.003
<b>Health</b>	<b>PC21016</b>	<b>2,266.405</b>	<b>2,976.527</b>	<b>3,232.697</b>
LQ4154 Medical Schools	8.681	-	-	-
LQ4155 College of Nursing, Punjab	62.758	69.269	65.858	82.740
LQ4156 College of Community Medicines Lahore	174.587	302.254	169.833	362.083
LQ4157 De-Montmorency College of Dentistry	186.029	215.744	199.513	249.977
LQ4158 Provincial Health Development Centre	22.457	44.614	24.419	44.878
LQ4394 School of Allied Health Sciences Children, Lahore	6.426	33.270	4.414	36.976
LQ4505 University of Health Sciences, Lahore	44.108	25.000	45.182	-
LQ4559 College of Nursing KEMU Lahore	112.645	124.072	139.765	130.461
LQ4640 Postgraduate Institute of Allied Health Sciences, Faisalabad.	229.877	457.045	340.602	504.348
LQ5242 Public Health Nursing School in Punjab	353.889	460.069	330.456	476.420

**ESTIMATES OF EXPENDITURE***(Rs. in million)*

Head of Account		Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020	
LQ5878	School Nursing at Mayo Hospital, Lahore	(5.000)	12.065	-	15.528	
LW4113	King Edward Medical University Lahore	1,069.948	1,233.125	1,220.115	1,329.286	
	<b>Agriculture</b>	<b>PC21018</b>	<b>350.425</b>	<b>422.026</b>	<b>360.966</b>	<b>446.828</b>
RA4006	University of ARID Agriculture	70.579	78.423	78.423	71.003	
LQ4190	Agriculture Training Institute	155.127	223.157	163.291	262.871	
LQ4664	Muhammad Nawaz Sharif University of Agriculture Multan	-	-	19.252	18.889	
LQ4777	University of Agriculture, Faisalabad	124.719	120.446	100.000	94.065	
<b>093103</b>	<b>Administration</b>	<b>910.848</b>	<b>1,416.262</b>	<b>1,203.798</b>	<b>1,710.182</b>	
	<b>General Administration</b>	<b>PC21010</b>	<b>419.997</b>	<b>741.524</b>	<b>597.181</b>	<b>969.878</b>
LQ4073	Literacy Department	67.653	85.295	90.614	97.067	
LQ4448	Higher Education Department	149.700	241.892	212.033	392.457	
LQ4451	School Education Department	186.780	397.640	277.148	462.311	
LQ4766	Monitoring and Evaluation Cell	15.864	16.697	17.386	18.043	
	<b>School Education</b>	<b>PC21015</b>	<b>490.851</b>	<b>674.738</b>	<b>606.617</b>	<b>740.304</b>
LQ4140	Direction (Colleges)	89.996	86.914	100.229	98.838	
LQ4332	Punjab Higher Education Commission	112.332	300.000	165.844	300.000	
LQ5308	Inspection ( Colleges)	288.523	287.824	340.544	341.466	
<b>093120</b>	<b>Others</b>	<b>1,917.053</b>	<b>2,278.671</b>	<b>2,596.076</b>	<b>2,213.764</b>	
	<b>Higher Education</b>	<b>PC21015</b>	<b>1,917.053</b>	<b>2,278.671</b>	<b>2,596.076</b>	<b>2,213.764</b>
FQ4004	Government College University Faisalabad	13.292	12.560	45.364	13.000	
GU4003	University of Gujrat	78.795	78.487	146.458	78.487	
LQ4482	Government College University, Lahore	8.050	8.050	21.322	10.100	
LQ4485	Lahore College for Women University Lahore	165.815	131.434	213.494	135.763	
LQ4486	University of Education, Lahore	118.415	182.898	79.378	157.218	
LQ4488	Queen Mary College, Lahore	177.163	172.000	227.027	176.000	
LQ4489	Kinnaird College for Women Lahore	40.261	43.975	49.417	39.335	
LQ4490	Government Fatima Jinnah College for Women Chuna Mandi Lahore	115.384	121.843	134.237	132.963	
LQ4495	Miscellaneous Grants Higher Education	-	500.000	250.000	450.000	
LQ4499	Government Degree College Kahuta	22.981	24.646	33.500	27.110	
LQ4500	University of Sargodha	91.940	63.717	114.799	80.331	
LQ4662	University of Okara	151.465	-	283.024	-	
LQ4788	Government College Women University Multan	182.781	178.679	173.615	156.629	
LQ4789	Government College Women University Sialkot	68.883	73.878	74.146	72.830	
LQ4790	Government College Women University Faisalabad	188.457	145.708	195.033	150.669	
LQ4791	Government College Women University Bahawalpur	115.836	123.046	114.358	115.834	
LQ4939	University of Narowal	-	-	24.154	-	
LQ5151	Information Technology University Lahore	377.535	417.750	416.750	417.495	
<b>094</b>	<b>Education Services not definable by Level</b>	<b>207.093</b>	<b>258.237</b>	<b>275.038</b>	<b>279.607</b>	
<b>0941</b>	<b>Education Services not definable by Level</b>	<b>207.093</b>	<b>258.237</b>	<b>275.038</b>	<b>279.607</b>	
<b>094101</b>	<b>School For Handicapped / Retarded Persons</b>	<b>207.093</b>	<b>258.237</b>	<b>275.038</b>	<b>279.607</b>	

**ESTIMATES OF EXPENDITURE***(Rs. in million)*

Head of Account		Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020	
<b>General Administration</b>		<b>PC21010</b>	<b>35.654</b>	<b>46.174</b>	<b>59.373</b>	<b>48.971</b>
LQ4378	Special Education Department		35.654	46.174	59.373	48.971
<b>Education</b>		<b>PC21015</b>	<b>171.439</b>	<b>212.063</b>	<b>215.665</b>	<b>230.636</b>
LQ4148	Directorate of Special Education		171.439	212.063	215.665	230.636
<b>095</b>	<b>Subsidiary Services to Education</b>		<b>338.858</b>	<b>564.966</b>	<b>499.991</b>	<b>576.785</b>
<b>0951</b>	<b>Subsidiary Services to Education</b>		<b>338.858</b>	<b>564.966</b>	<b>499.991</b>	<b>576.785</b>
<b>095101</b>	<b>Archives Library and Museums</b>		<b>338.858</b>	<b>564.966</b>	<b>499.991</b>	<b>576.785</b>
<b>Museum</b>		<b>PC21014</b>	<b>128.778</b>	<b>205.396</b>	<b>154.442</b>	<b>199.017</b>
LQ4527	Bahawalpur Museum Bahawalpur		29.670	30.157	25.249	31.863
LQ4528	Lahore Museum		94.929	152.363	123.726	159.730
LQ4625	Layllpur Museum Faisalabad		4.179	6.599	5.467	7.424
LQ4796	Directorate of Museums		-	16.277	-	-
<b>School Education</b>		<b>PC21015</b>	<b>210.080</b>	<b>359.570</b>	<b>345.549</b>	<b>377.768</b>
LQ4149	Libraries		69.003	97.028	82.464	106.668
LQ4418	Children Library Complex, Lahore		50.931	96.029	95.242	103.356
LQ4424	Quaid-e-Azam Library, Lahore		29.052	95.058	111.611	96.860
LQ4653	Punjab Public Library Lahore		61.094	71.455	56.232	70.884
<b>097</b>	<b>Education Affairs, Services not elsewhere classified</b>		<b>3,146.332</b>	<b>4,026.456</b>	<b>4,306.409</b>	<b>4,122.279</b>
<b>0971</b>	<b>Education Affairs, Services not elsewhere classified</b>		<b>3,146.332</b>	<b>4,026.456</b>	<b>4,306.409</b>	<b>4,122.279</b>
<b>097120</b>	<b>Others</b>		<b>3,146.332</b>	<b>4,026.456</b>	<b>4,306.409</b>	<b>4,122.279</b>
<b>Education</b>		<b>PC21015</b>	<b>3,127.896</b>	<b>3,985.699</b>	<b>4,279.058</b>	<b>4,082.255</b>
LQ4591	Government Emerson College, Multan		237.028	243.824	286.267	243.721
LQ4592	Government Postgraduate College (W) Kutichery Road, Multan		0.116	-	-	-
LQ4593	Government Postgraduate College (W) Sialkot		0.100	-	-	-
LQ4594	Government College (W) Madina Town, Faisalabad		-	-	-	-
LQ4595	Government College (W) Gulberg, Lahore		160.306	147.018	199.232	161.371
LQ4596	Government Postgraduate College (W) Sargodha		151.633	158.975	170.844	161.292
LQ4597	Government Postgraduate College (W) Sahiwal		105.030	116.576	120.881	121.438
LQ4598	Government Postgraduate College (W) Samnabad Lahore		276.428	273.152	316.294	268.216
LQ4599	Government Postgraduate College (W) S.Town, Rawalpindi		231.090	205.141	252.457	214.616
LQ4600	Government College (W) DG Khan		76.549	92.606	42.224	103.830
LQ4601	Government Postgraduate Islamia College (W) Cooper Road, Lahore		277.608	278.720	338.189	286.180
LQ4602	Government Postgraduate (W) S.Town Gujrnawala		150.676	142.524	157.351	143.601
LQ4603	Government College of Science, Wahdat Colony, Lahore		38.133	272.340	335.869	290.677
LQ4604	Government M.A.O. College, Lahore		26.028	235.812	295.502	249.726
LQ4605	Government Postgraduate College Sahiwal		185.556	228.274	210.043	231.718
LQ4606	Government Ambala Muslim College Sargodha		110.923	109.375	120.542	99.877
LQ4607	Government Postgraduate Gordon College, Rawalpindi		115.674	134.657	134.854	140.010
LQ4608	Government Postgraduate College DG Khan		105.672	176.715	88.503	176.500



**ESTIMATES OF EXPENDITURE***(Rs. in million)*

Head of Account		Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
LQ4609	Government Postgraduate College Chakwal	88.757	119.194	97.416	120.627
LQ4610	Government Postgraduate College Jhelum	53.150	72.425	58.978	72.250
LQ4611	Government Sadiq Egerton College, Bahawalpur	223.321	205.929	241.055	206.006
LQ4613	Government Postgraduate College Samnabad Faisalabad	155.014	133.091	168.568	141.679
LQ4614	Government Murray College Sialkot	124.512	136.596	144.271	138.832
LQ4615	Government College (B) S.Town, Gujranwala	212.862	233.482	184.216	224.134
LQ4617	Islamia College Civil Line Lahore	21.730	269.273	315.502	285.954
	<b>Miscellaneous</b>	<b>PC21031</b>	<b>18.436</b>	<b>40.757</b>	<b>27.351</b>
GU4001	Training Institute Lalamusa	18.436	40.757	27.351	40.024
<b>10</b>	<b>Social Protection</b>	<b>6,379.073</b>	<b>7,942.144</b>	<b>8,863.756</b>	<b>9,774.770</b>
<b>107</b>	<b>Administration</b>	<b>4,591.994</b>	<b>5,148.797</b>	<b>6,061.835</b>	<b>7,085.450</b>
<b>1071</b>	<b>Administration</b>	<b>4,591.994</b>	<b>5,148.797</b>	<b>6,061.835</b>	<b>7,085.450</b>
<b>107101</b>	<b>Relief Measures</b>	<b>608.264</b>	<b>1,724.792</b>	<b>1,226.257</b>	<b>1,602.295</b>
	<b>Relief</b>	<b>PC21027</b>	<b>608.264</b>	<b>1,724.792</b>	<b>1,226.257</b>
LQ4277	Relief Measures	608.264	1,724.792	1,226.257	1,602.295
<b>107102</b>	<b>Rehabilitation and Resettlement</b>	<b>41.163</b>	<b>53.758</b>	<b>58.341</b>	<b>57.183</b>
	<b>Miscellaneous</b>	<b>PC21031</b>	<b>41.163</b>	<b>53.758</b>	<b>58.341</b>
LQ4297	Settlement and Rehabilitation Organization	41.163	53.758	58.341	57.183
<b>107104</b>	<b>Administration</b>	<b>290.134</b>	<b>364.568</b>	<b>337.176</b>	<b>386.484</b>
	<b>Miscellaneous</b>	<b>PC21031</b>	<b>290.134</b>	<b>364.568</b>	<b>337.176</b>
LQ4295	Directorate of Social Welfare Women Development and Bait-ul-Maal	290.134	364.568	337.176	386.484
LW4189	Directorate of Women Development Punjab	-	-	-	-
<b>107105</b>	<b>Flood Control and Drainage</b>	<b>3,652.433</b>	<b>3,005.679</b>	<b>4,440.061</b>	<b>5,039.488</b>
	<b>Irrigation &amp; Land Reclamation</b>	<b>PC21009</b>	<b>3,652.433</b>	<b>3,005.679</b>	<b>4,440.061</b>
LQ4043	Chief Engineer (Flood Cell)	26.342	32.771	27.772	35.106
LQ4044	Director Hydrology	18.148	22.053	18.871	24.475
LQ4045	Drainage	3,528.598	2,822.021	4,318.051	4,844.604
LQ4639	Supervisory Control and Data	19.575	30.444	20.140	43.876
LQ4651	Flood Warning	17.394	27.267	19.370	24.516
LQ4652	Hydraulic Structures Safety Evaluation	42.376	71.123	35.857	66.911
<b>108</b>	<b>Others</b>	<b>1,787.079</b>	<b>2,793.347</b>	<b>2,801.921</b>	<b>2,689.320</b>
<b>1081</b>	<b>Others</b>	<b>1,787.079</b>	<b>2,793.347</b>	<b>2,801.921</b>	<b>2,689.320</b>
<b>108101</b>	<b>Social Welfare Measures</b>	<b>1,787.079</b>	<b>2,793.347</b>	<b>2,801.921</b>	<b>2,689.320</b>
	<b>General Administration</b>	<b>PC21010</b>	<b>141.290</b>	<b>243.046</b>	<b>174.541</b>
LQ4078	Social Welfare Women Dev. & Bait-ul-Mal Department	30.173	35.057	43.110	48.668

**ESTIMATES OF EXPENDITURE***(Rs. in million)*

Head of Account		Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
LQ4079	Zakat and Ushr Department	29.396	35.511	42.466	44.858
LQ5035	Women Development Punjab	81.721	172.478	88.965	188.977
	<b>Miscellaneous</b>	<b>PC21031</b>	<b>1,645.789</b>	<b>2,550.301</b>	<b>2,627.380</b>
LQ4296	Social Services & Community Dev.	1,573.370	2,442.466	2,533.467	2,299.113
LQ5036	D.G. Women Development Punjab	72.419	107.835	93.913	107.704
<b>TOTAL CURRENT REVENUE EXPENDITURE (Gross)</b>		<b>960,592.850</b>	<b>1,264,488.424</b>	<b>1,225,036.461</b>	<b>1,298,772.880</b>
	<i>Charged</i>	<b>22,344.097</b>	<b>28,579.308</b>	<b>30,392.772</b>	<b>38,200.684</b>
	<i>Voted</i>	<b>938,248.753</b>	<b>1,235,909.116</b>	<b>1,194,643.689</b>	<b>1,260,572.196</b>
	<i>Subsidies</i>	<b>(8,959.418)</b>	<b>(50,621.271)</b>	<b>(47,890.846)</b>	<b>(21,617.370)</b>
<b>TOTAL CURRENT REVENUE EXPENDITURE (NET)</b>		<b>951,633.432</b>	<b>1,213,867.153</b>	<b>1,177,145.615</b>	<b>1,277,155.510</b>
	<i>Charged</i>	<b>22,344.097</b>	<b>28,579.308</b>	<b>30,392.772</b>	<b>38,200.684</b>
	<i>Voted</i>	<b>938,248.753</b>	<b>1,235,909.116</b>	<b>1,194,643.689</b>	<b>1,260,572.196</b>
<b>TOTAL GENERAL REVENUE RECEIPTS</b>		<b>1,386,517.479</b>	<b>1,652,175.906</b>	<b>1,465,835.297</b>	<b>1,989,826.157</b>
	<b>Net Revenue Account</b>	<b>425,924.629</b>	<b>387,687.482</b>	<b>240,798.836</b>	<b>691,053.277</b>

**ESTIMATES OF EXPENDITURE***(Rs. in million)*

Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>CURRENT CAPITAL EXPENDITURE</b>				
<b>Debt Retirement</b>	<b>33,035.073</b>	<b>40,233.278</b>	<b>40,579.513</b>	<b>49,150.726</b>
<b>011404 Repayment of Principal Foreign Debt Payable to Federal Government</b>	<b>29,787.628</b>	<b>32,984.633</b>	<b>38,331.266</b>	<b>42,328.112</b>
	<b>PC16048</b>			
LQ4411 Other Foreign Exchange Loans	29,787.628	32,884.633	38,308.766	42,228.112
LQ4587 Payment on A/C of Exchange Rate Deterioration (Charged)	-	100.000	22.500	100.000
<b>011503 Repayment of Principal Domestic Debt - Permanent</b>	<b>-</b>	<b>0.434</b>	<b>0.035</b>	<b>0.434</b>
LQ4437 Loans Bearing Interest Compensation Bonds	-	0.434	0.035	0.434
	<b>PC16046</b>			
<b>011505 Domestic Debt Payable to Federal Government</b>	<b>3,247.445</b>	<b>7,248.211</b>	<b>2,248.212</b>	<b>6,822.180</b>
LQ4399 Cash Development Loan	2,425.516	1,408.348	1,408.348	1,045.641
LQ4406 Cash Development Loan (SCARP Tubewells)	821.929	839.863	839.864	776.539
LQ4476 Repayment of Loans to Financial Institutions (Charged)	-	5,000.000	-	5,000.000
	<b>PC16048</b>			
<b>014202 Transfer to Non Financial Institutions (Loans)</b>	<b>12,010.553</b>	<b>20,166.475</b>	<b>28,946.284</b>	<b>76,977.253</b>
Loans to Non-Financial Institutions	12,010.553	20,166.475	28,946.284	76,977.253
	<b>PC12043</b>			
<b>014203 Government Servants</b>	<b>-</b>	<b>0.001</b>	<b>-</b>	<b>0.001</b>
LQ4391 Provincial Government Civil	-	0.001	-	0.001
	<b>PC13035</b>			
<b>014203 Investment</b>	<b>-</b>	<b>36,281.174</b>	<b>45,349.931</b>	<b>84,400.000</b>
LQ4461 Investment	-	36,281.174	45,349.931	84,400.000
	<b>PC13050</b>			
<b>0414 State Trading. (Ac.I)</b>	<b>212.382</b>	<b>92.619</b>	<b>92.771</b>	<b>93.203</b>
<b>041403 Medical Stores</b>	<b>212.382</b>	<b>92.619</b>	<b>92.771</b>	<b>93.203</b>
LQ4390 Medical Store Depot	212.382	92.619	92.771	93.203
	<b>PC13034</b>			
<b>TOTAL CURRENT CAPITAL EXPENDITURE (A/c-II)</b>	<b>99,644.651</b>	<b>279,453.780</b>	<b>335,978.712</b>	<b>208,254.821</b>
<b>0414 State Trading: (Wheat) (Ac-II)</b>				
<b>041401 Food</b>	<b>76,702.651</b>	<b>168,423.620</b>	<b>178,248.712</b>	<b>156,906.821</b>
LQ4387 Directorate of Food (Charged)	21,464.458	25,091.000	34,918.000	51,861.000
LQ4388 Directorate of Food (Voted)	54,023.025	142,013.906	141,955.646	103,609.904
LQ4389 District Establishment	1,215.168	1,318.714	1,375.066	1,435.917
	<b>PC16033</b>			
	<b>PC13033</b>			
	<b>PC13033</b>			
<b>LOANS FROM COMMERCIAL BANKS (Account No. II)</b>				
<b>011504 Repayment of Principal Domestic Debt - Floating</b>	<b>22,942.000</b>	<b>111,030.160</b>	<b>157,730.000</b>	<b>51,348.000</b>
LQ4435 Cash Credit Accommodation Advance from Commercial bank (A/C II)	22,942.000	111,030.160	157,730.000	51,348.000
	<b>PC16047</b>			
	<b>Account No. I</b>	<b>45,258.008</b>	<b>96,773.547</b>	<b>114,968.499</b>
	<b>Account No. II</b>	<b>99,644.651</b>	<b>279,453.780</b>	<b>335,978.712</b>
<b>Total Capital Receipts</b>	<b>47,563.960</b>	<b>64,894.934</b>	<b>63,700.999</b>	<b>84,306.564</b>
<b>Net Current Capital A/c-I</b>	<b>2,305.952</b>	<b>(31,878.613)</b>	<b>(51,267.500)</b>	<b>(126,314.619)</b>

**ESTIMATES OF EXPENDITURE***(Rs. in million)*

Head of Account		Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>Current Expenditure - SUMMARY</b>					
<b>Fund</b>	<b>Description</b>				
PC21001	Opium	5.999	9.859	6.616	10.576
PC21002	Land Revenue	4,089.488	4,236.096	4,401.631	4,499.397
PC21003	Provincial Excise	569.549	658.253	697.943	678.367
PC21004	Stamps	656.761	798.997	600.297	758.043
PC21005	Forests	3,348.993	3,938.166	3,673.663	4,053.116
PC21006	Registration	66.533	101.935	80.100	107.781
PC21007	Charges on Account of Motor Vehicles Acts	471.044	594.015	571.763	557.211
PC21008	Other Taxes and Duties	1,080.577	1,701.530	1,197.388	1,404.108
PC21009	Irrigation and Land Reclamation	18,047.998	18,480.896	21,320.023	21,249.052
PC24044	Interest on Debt and Other Obligations (Charged)	17,666.164	22,334.082	24,153.149	31,114.762
	<b>General Administration</b>	<b>37,879.623</b>	<b>54,093.966</b>	<b>48,133.082</b>	<b>51,531.482</b>
PC24010					
	<i>(Charged)</i>	1,120.734	1,423.173	1,511.888	1,783.251
PC21010					
	<i>(Voted)</i>	36,758.889	52,670.793	46,621.194	49,748.231
	<b>Administration of Justice</b>	<b>19,369.840</b>	<b>25,305.692</b>	<b>22,899.830</b>	<b>28,297.241</b>
PC24011					
	<i>(Charged)</i>	3,433.979	4,670.453	4,536.135	5,121.071
PC21011					
	<i>(Voted)</i>	15,935.861	20,635.239	18,363.695	23,176.170
PC21012	Jails and Convict Settlements	8,661.965	10,331.924	8,560.729	10,434.814
PC21013	Police	100,261.029	112,234.424	112,276.436	115,633.280
PC21014	Museums	128.778	205.396	154.442	199.017
PC21015	Education	55,929.601	66,483.482	65,312.633	66,373.607
PC21016	Health Services	103,319.062	134,558.679	120,205.171	141,771.661
PC21017	Public Health	9,736.539	14,012.047	15,313.309	10,330.875
PC21018	Agriculture	19,704.291	20,859.415	16,243.842	18,949.693
PC21019	Fisheries	732.543	861.546	806.546	911.090
PC21020	Veterinary	11,032.947	11,382.746	12,531.369	13,220.457
PC21021	Co-operation	1,252.221	1,360.909	1,365.946	1,447.994
PC21022	Industries	7,420.960	8,925.971	9,703.632	9,435.127
PC21023	Miscellaneous Departments	6,925.147	9,060.026	7,974.503	9,459.271
	<b>Civil Works</b>	<b>7,072.538</b>	<b>7,044.893</b>	<b>9,306.821</b>	<b>9,549.567</b>
PC24024					
	<i>(Charged)</i>	121.620	150.000	190.000	180.000
PC21024					
	<i>(Voted)</i>	6,950.918	6,894.893	9,116.821	9,369.567
PC21025	Communications	11,090.104	11,959.921	12,295.247	12,236.918
PC21026	Housing and Physical Planning	364.984	520.284	433.736	551.244

**ESTIMATES OF EXPENDITURE***(Rs. in million)*

Head of Account		Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
PC21027	Relief	608.264	1,724.792	1,226.257	1,602.295
PC24045	Privy Purses (Charged)	1.600	1.600	1.600	1.600
PC21028	Pension	172,942.814	207,600.000	210,000.000	244,900.000
PC21029	Stationery and Printing	208.084	261.997	232.571	295.526
PC21030	Subsidy	8,959.418	50,621.271	47,890.846	21,617.370
<b>PC21031</b>	<b>Miscellaneous</b>	<b>330,329.775</b>	<b>461,335.101</b>	<b>444,528.257</b>	<b>464,786.634</b>
	<i>Provincial</i>	<i>39,617.881</i>	<i>23,435.101</i>	<i>62,588.309</i>	<i>27,686.634</i>
	<i>Local Govts</i>	<i>290,711.894</i>	<i>437,900.000</i>	<i>381,939.948</i>	<i>437,100.000</i>
	<i>Metropolitan Corporations</i>	<i>7,481.885</i>	<i>58,000.000</i>	<i>1,948.930</i>	<i>58,000.000</i>
	<i>Union Councils</i>	<i>12,150.496</i>	<i>14,400.000</i>	<i>14,458.663</i>	<i>14,400.000</i>
	<i>District Health Authorities</i>	<i>55,467.491</i>	<i>90,200.000</i>	<i>90,232.355</i>	<i>90,200.000</i>
	<i>District Education Authorities</i>	<i>214,453.428</i>	<i>273,000.000</i>	<i>273,000.000</i>	<i>273,000.000</i>
	<i>Distt. Govts</i>	<i>0.098</i>	<i>-</i>	<i>-</i>	<i>-</i>
	<i>TMA's</i>	<i>0.830</i>	<i>-</i>	<i>-</i>	<i>-</i>
	<i>Cantonment</i>	<i>1,157.666</i>	<i>2,300.000</i>	<i>2,300.000</i>	<i>1,500.000</i>
PC21032	Civil Defence	657.616	888.513	937.083	803.704
<b>*TOTAL CURRENT REVENUE EXPENDITURE</b>		<b>960,592.850</b>	<b>1,264,488.424</b>	<b>1,225,036.461</b>	<b>1,298,772.880</b>
	<b>Charged</b>	<b>22,344.097</b>	<b>28,579.308</b>	<b>30,392.772</b>	<b>38,200.684</b>
	<b>Voted</b>	<b>938,248.753</b>	<b>1,235,909.116</b>	<b>1,194,643.689</b>	<b>1,260,572.196</b>

**ESTIMATES OF EXPENDITURE***(Rs. in million)*

Head of Account		Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>Current Capital Expenditure - SUMMARY</b>					
<b>Grant</b>	<b>Description</b>				
PC12043	Loans to Municipalities / Autonomous Bodies etc (A/C-I)	<i>(Voted)</i> 12,010.553	20,166.475	28,946.284	76,977.253
	<b>State Trading in Food Grain and Sugar</b>	<b>76,702.651</b>	<b>168,423.620</b>	<b>178,248.712</b>	<b>156,906.821</b>
PC16033	State Trading in Food Grain and Sugar (A/C-II)	<i>(Charged)</i> 21,464.458	25,091.000	34,918.000	51,861.000
PC13033	State Trading in Food Grain and Sugar (A/C-II)	<i>(Voted)</i> 55,238.193	143,332.620	143,330.712	105,045.821
PC13034	State Trading in Medical Stores & Coal (A/C-I)	<i>(Voted)</i> 212.382	92.619	92.771	93.203
PC13035	Loans to Government Servants (A/C-I)	<i>(Voted)</i> -	0.001	-	0.001
PC13050	Investment (A/C-I)	<i>(Voted)</i> -	36,281.174	45,349.931	84,400.000
PC16046	Permanent Debt (Discharged) (A/C-I)	<i>(Charged)</i> -	0.434	0.035	0.434
PC16047	Floating Debt (Discharged) (A/C-II)	<i>(Charged)</i> 22,942.000	111,030.160	157,730.000	51,348.000
PC16048	Repayment of Loans from the Federal Government (A/C-I)	<i>(Charged)</i> 33,035.073	40,232.844	40,579.478	49,150.292
<b>TOTAL CURRENT CAPITAL EXPENDITURE</b>		<b>144,902.659</b>	<b>376,227.327</b>	<b>450,947.211</b>	<b>418,876.004</b>
<b>CHARGED CAPITAL</b>		<b>77,441.531</b>	<b>176,354.438</b>	<b>233,227.513</b>	<b>152,359.726</b>
	<i>Account-I</i>	<b>33,035.073</b>	<b>40,233.278</b>	<b>40,579.513</b>	<b>49,150.726</b>
	<i>Account-II</i>	<b>44,406.458</b>	<b>136,121.160</b>	<b>192,648.000</b>	<b>103,209.000</b>
<b>VOTED CAPITAL</b>		<b>67,461.128</b>	<b>199,872.889</b>	<b>217,719.698</b>	<b>266,516.278</b>
	<i>Account-I</i>	<b>12,222.935</b>	<b>56,540.269</b>	<b>74,388.986</b>	<b>161,470.457</b>
	<i>Account-II</i>	<b>55,238.193</b>	<b>143,332.620</b>	<b>143,330.712</b>	<b>105,045.821</b>
	<b>Account No. I</b>	<b>45,258.008</b>	<b>96,773.547</b>	<b>114,968.499</b>	<b>210,621.183</b>
	<b>Account No. II</b>	<b>99,644.651</b>	<b>279,453.780</b>	<b>335,978.712</b>	<b>208,254.821</b>

## ESTIMATES OF DEVELOPMENT EXPENDITURE

*(Rs. in million)*

Function	Description	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>SUMMARY</b>					
	<b>TOTAL DEVELOPMENT EXPENDITURE (GROSS)</b>	<b>488,756.206</b>	<b>238,000.000</b>	<b>227,863.980</b>	<b>350,000.000</b>
	<b>DEVELOPMENT REVENUE EXPENDITURE</b>	<b>317,787.760</b>	<b>168,532.072</b>	<b>169,560.680</b>	<b>255,308.585</b>
	<b>DEVELOPMENT CAPITAL EXPENDITURE</b>	<b>170,968.446</b>	<b>69,467.928</b>	<b>58,303.300</b>	<b>94,691.415</b>
	PC22036-Development	317,787.760	168,532.072	169,560.680	255,308.585
	PC12037-Irrigation Works	41,569.580	21,199.540	21,875.573	25,343.061
	PC12038-Agricultural Improvement & Research	47.215	-	-	-
	PC12040-Town Development	12.893	-	-	-
	PC12041-Roads & Bridges	98,465.677	29,500.000	22,480.414	35,000.000
	PC12042-Government Buildings	30,873.081	18,768.388	13,947.313	34,348.354

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(Rs. in million)

Function	Description	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>FUNCTION WISE DEVELOPMENT EXPENDITURE</b>					
<b>DETAIL</b>					
<b>01</b>	<b>GENERAL PUBLIC SERVICE</b>	<b>78,680.324</b>	<b>19,298.398</b>	<b>26,155.270</b>	<b>79,404.235</b>
011	Executive & Legislative Organs, Financial and Fiscal Affairs (Including Debt Servicing)	48,064.679	763.939	8,977.158	1,775.649
014	Transfers	20,632.095	1,650.517	11,008.470	3,482.983
015	General Services	9,983.550	16,883.942	6,169.642	74,145.603
<b>03</b>	<b>PUBLIC ORDER &amp; SAFETY AFFAIRS</b>	<b>9,085.836</b>	<b>3,392.711</b>	<b>3,551.243</b>	<b>3,172.619</b>
031	Law Courts	3.800	25.000	8.650	5.000
032	Police	7,248.696	1,877.014	3,190.183	1,069.517
034	Prison Administration and Operation	1.138	34.873	-	-
036	Administration of Public Order	1,832.202	1,455.824	352.410	2,098.102
<b>04</b>	<b>ECONOMIC AFFAIRS</b>	<b>235,645.790</b>	<b>126,044.016</b>	<b>117,541.730</b>	<b>143,506.154</b>
041	General Economic, Commercial & Labor Affairs	338.703	300.000	345.127	205.013
042	Agri. Food, Irrigation, Forestry & Fishing	44,414.566	30,420.160	33,148.984	45,491.506
043	Fuel and Energy	17,608.310	5,000.000	9,836.393	6,000.000
044	Mining and Manufacturing	3,268.916	7,557.455	1,289.877	8,368.918
045	Construction & Transport	169,927.281	82,568.388	72,835.377	82,514.594
047	Other Industries	88.014	198.013	85.972	926.123
<b>05</b>	<b>ENVIRONMENT PROTECTION</b>	<b>63.667</b>	<b>1,200.000</b>	<b>3.359</b>	<b>1,000.000</b>
055	Administration of Environment Protection	63.667	1,200.000	3.359	1,000.000
<b>06</b>	<b>HOUSING &amp; COMMUNITY AMENITIES</b>	<b>80,732.059</b>	<b>30,130.000</b>	<b>16,483.557</b>	<b>42,200.000</b>
061	Housing Development	12.893	-	-	-
062	Community Development	43,944.654	9,630.000	8,774.362	19,800.000
063	Water Supply	36,774.512	20,500.000	7,709.195	22,400.000
<b>07</b>	<b>HEALTH</b>	<b>45,238.361</b>	<b>26,914.706</b>	<b>33,872.558</b>	<b>37,281.386</b>
073	Hospital Services	41,710.344	24,414.750	32,226.566	31,411.778
074	Public Health Services	1,854.610	2,232.820	1,471.250	5,699.100
076	Administration	1,673.407	267.136	174.742	170.508
<b>08</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>3,987.349</b>	<b>2,082.121</b>	<b>1,543.908</b>	<b>4,483.512</b>
081	Recreational and Sporting Services	3,405.996	1,710.952	1,247.278	3,684.152
082	Cultural Services	566.749	321.169	259.127	499.360
084	Religious Affairs	14.604	50.000	37.503	300.000
<b>09</b>	<b>EDUCATION AFFAIRS &amp; SERVICES</b>	<b>33,875.319</b>	<b>28,499.407</b>	<b>27,663.011</b>	<b>37,670.664</b>
091	Pre-Primary & Primary Education Affairs & Services	338.152	1,800.000	821.075	2,600.000
092	Secondary Education Affairs & Services.	25,871.435	23,186.051	22,757.728	31,221.903
093	Tertiary Education Affairs & Services.	7,596.777	2,981.661	4,052.998	3,068.862
094	Education Services not Definable by Level	68.955	531.695	31.210	779.899
<b>10</b>	<b>SOCIAL PROTECTION</b>	<b>1,447.501</b>	<b>438.641</b>	<b>1,049.344</b>	<b>1,281.430</b>
107	Administration (Relief Measures)	155.368	-	396.825	20.000
108	Others	1,292.133	438.641	652.519	1,261.430
<b>TOTAL</b>		<b>488,756.206</b>	<b>238,000.000</b>	<b>227,863.980</b>	<b>350,000.000</b>



(Rs. in million)

Function	Description	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>DEVELOPMENT REVENUE EXPENDITURE</b>		<b>317,787.760</b>	<b>168,532.072</b>	<b>169,560.680</b>	<b>255,308.585</b>
<b>PC22036-Development</b>		<b>317,787.760</b>	<b>168,532.072</b>	<b>169,560.680</b>	<b>255,308.585</b>
011101	Parliamentary/Legislative Affairs	10.353	149.090	149.090	160.000
011104	Administrative Inspection	85.469	58.775	43.962	110.000
011111	Divisional Commissioner	46,760.332	-	8,141.404	-
011205	Tax Management (Custom, I.Tax, Excise)	1,208.525	556.074	642.702	1,505.649
014102	To District Governments	0.166	-	-	-
014108	District Health Authorities	561.192	-	2,193.994	-
014109	District Education Authorities	2,104.215	-	6,557.058	-
014110	Others	16,363.318	1,650.517	2,257.418	3,482.983
014111	Metropolitan Corporations	174.375	-	-	-
014112	Municipal Corporations	243.195	-	-	-
014113	Municipal Committees	1,145.702	-	-	-
014115	District Councils	39.932	-	-	-
015101	Establishment Services General Administration	1,011.719	71.765	748.046	79.418
015102	Human Resource Management	19.783	-	-	-
015201	Planning	8,952.048	16,812.177	5,421.596	74,066.185
031101	Courts/Justice	3.800	25.000	8.650	5.000
032102	Provincial Police	7,248.696	1,877.014	3,190.183	1,069.517
034101	Jails and convict settlement	1.138	34.873	-	-
036101	Secretariat	1,832.202	1,455.824	352.410	2,098.102
041310	Administration	338.703	300.000	345.127	205.013
042101	Administration/Land Commission	32.219	-	-	-
042103	Agricultural Research & Extension Services	7,503.778	6,797.020	14,055.981	15,003.829
042106	Animal Husbandry	6,815.524	1,811.013	1,089.922	2,575.640
042203	Canal Irrigation	258.327	143.460	69.647	318.698
042401	Preservation of Wildlife & Hunting Control	130.183	76.631	91.772	154.037
042402	Administration	1,808.097	2,000.000	1,307.500	3,430.000
042501	Administration	157.351	119.435	45.164	728.029
042601	Administration	8.184	4.061	-	4.061
042650	Others	11.547	112.000	85.250	215.910
043502	Electricity Hydal	3,820.262	3,127.000	4,731.393	3,719.241
043701	Administration	15.977	30.000	30.000	19.000
044101	Support for Industrial Development	1,082.094	550.000	471.814	1,550.000
044120	Others	1,529.951	6,829.378	783.224	5,950.000

(Rs. in million)

Function	Description	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
044201	Mining of Mineral Resor. O/t Mineral	656.871	178.077	34.839	868.918
045201	Administration	40,588.523	34,300.000	36,407.650	13,166.240
047202	Tourism	88.014	198.013	85.972	926.123
055101	Administration	63.667	1,200.000	3.359	1,000.000
062103	Urban Development	22,379.687	5,000.000	5,215.070	13,500.000
062202	Rural Works Programme	21,564.967	4,630.000	3,559.292	6,300.000
063102	Works (Construction) and Operations	36,774.512	20,500.000	7,709.195	22,400.000
073101	General Hospital Services	41,708.317	24,414.750	32,226.566	31,411.778
073301	Mother and Child Health	2.027	-	-	-
074104	Chemicals Examiners & Laboratories	27.940	1,043.620	36.433	3,500.100
074107	Population Welfare Measures	1,622.206	889.200	1,204.798	1,899.000
074120	Others (Other Health Facilities and Preventive Measures)	204.464	300.000	230.019	300.000
076101	Administration	1,673.407	267.136	174.742	170.508
081105	Administration	3,405.996	1,710.952	1,247.278	3,684.152
082105	Information & Culture	566.749	321.169	259.127	499.360
084103	Auqaf	14.604	50.000	37.503	300.000
091103	Administration	338.152	1,800.000	821.075	2,600.000
092101	Secondary Education	25,871.435	23,186.051	22,757.728	31,221.903
093101	General Universities / Colleges / Institutes	7,509.218	2,676.939	3,823.237	1,801.694
093102	Professional/Technical Universities/Colleges	87.559	304.722	229.761	1,267.168
094101	School for Handicapped / Retarded Person	68.955	531.695	31.210	779.899
108101	Social Welfare Measures	387.133	438.641	102.519	1,261.430
108104	Zakat & Ushr	905.000	-	550.000	-
<b>DEVELOPMENT CAPITAL EXPENDITURE</b>		<b>170,968.446</b>	<b>69,467.928</b>	<b>58,303.300</b>	<b>94,691.415</b>
<b>PC12037-Irrigation Works</b>		<b>41,569.580</b>	<b>21,199.540</b>	<b>21,875.573</b>	<b>25,343.061</b>
042202	Irrigation Dams	267.220	291.999	64.746	382.543
042203	Canal Irrigation	27,374.921	19,064.541	16,339.002	22,678.759
043502	Electricity -Hydal	1,072.071	1,843.000	475.000	2,261.759
043602	Electricity-Thermal	12,700.000	-	4,600.000	-
107105	Flood Control & Drainage	155.368	-	396.825	20.000
<b>PC12038-Agricultural Imp. &amp; Research</b>		<b>47.215</b>	<b>-</b>	<b>-</b>	<b>-</b>
042103	Agriculture Research and Extension Services	47.215	-	-	-

(Rs. in million)

Function	Description	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>PC-12040-Town Development</b>		<b>12.893</b>	-	-	-
061102	Low Cost Housing	12.893	-	-	-
<b>PC-12041-Roads &amp; Bridges</b>		<b>98,465.677</b>	<b>29,500.000</b>	<b>22,480.414</b>	<b>35,000.000</b>
045202	Highways Roads & Bridges	98,465.677	29,500.000	22,480.414	35,000.000
<b>PC21042-Governmnet Buildings</b>		<b>30,873.081</b>	<b>18,768.388</b>	<b>13,947.313</b>	<b>34,348.354</b>
	Agriculture	-	202.980	76.643	496.171
	Archives & Libraries	-	87.147	43.472	96.442
	Board of Revenue	-	225.031	153.293	817.854
	Communications & Works	-	18.000	16.473	97.078
	Emergency Services	-	134.213	94.422	199.686
	Food	-	88.000	84.015	284.090
	Fisheries	-	130.565	97.833	321.971
	Governance & Informatin Technology	-	-	-	600.000
	Governor Secretariat	-	5.000	24.506	-
	Higher Education	-	2,323.061	1,753.151	5,498.306
	Health	-	2,823.321	1,960.919	772.370
	Home	-	155.948	210.035	317.481
	Human Rights & Minority Affairs	-	450.000	-	840.000
	Information & Culture	-	61.178	43.983	123.168
	Industries (Commerce & Investment)	-	20.622	15.468	-
	Jails	-	348.890	361.348	894.770
	Judiciary	-	869.331	981.666	1,314.974
	Libraries & Archives	-	-	-	50.000
	Local Government & Community Development	-	5.000	44.811	-
	Labor & HR Development	-	-	-	94.987
	Livestock	-	188.987	161.588	924.360
	Law & Parliamentary Affairs	-	100.000	190.653	141.000
	Mines & Minerals	-	71.923	46.969	131.082
	Management & Professional Development Department	-	-	-	100.000
	Public Prosecution	-	76.447	22.922	160.441
	Planning & Development	-	261.300	312.112	4,045.520
	Police	-	2,274.294	2,097.322	1,996.366
	Provincial Assembly	-	1,010.488	571.354	1,712.030
	Primary & Secondary Health Care	-	81.372	191.400	1,322.880
	School Education	-	1,813.949	1,127.216	778.097
	S&GAD	-	488.741	573.430	985.443
	Specialized Health Care & Medical Education	-	2,875.879	1,796.761	6,856.196
	Social Welfare	-	216.359	111.025	488.570
	Special Education	-	468.305	259.490	220.101
	Tourism	-	-	1.000	-
	Transport	-	200.000	-	333.760
	Women Development	-	10.000	-	50.000
	Wildlife	-	173.369	110.226	365.963
	Youth Affairs, Sports, Archaeology & Tourism Department	-	508.688	411.807	917.197
	<b>GROSS TOTAL DEVELOPMENT EXP.</b>	<b>488,756.206</b>	<b>238,000.000</b>	<b>227,863.980</b>	<b>350,000.000</b>

## ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>SUMMARY</b>				
<b>PUBLIC ACCOUNT</b>				
F ASSETS - CREDITS	1,188,866.497	(1,688.194)	(1,686.626)	(1,770.957)
F ASSETS - DEBITS	(1,225,163.030)	-	300.491	315.515
<b>ASSETS - NET</b>	<b>36,296.533</b>	<b>1,688.194</b>	<b>1,386.135</b>	<b>1,455.442</b>
G LIABILITIES - CREDITS	(1,706,196.872)	(1,894,726.218)	(1,501,355.848)	(1,576,423.640)
G LIABILITIES - DEBIT	1,725,655.510	1,896,414.412	1,502,741.983	1,577,951.222
<b>LIABILITIES - NET</b>	<b>(19,458.638)</b>	<b>(1,688.194)</b>	<b>(1,386.135)</b>	<b>(1,527.582)</b>
<b>NET PUBLIC ACCOUNT</b>	<b>(16,837.895)</b>	<b>0.000</b>	<b>0.000</b>	<b>72.140</b>

## ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>DETAIL</b>				
<b>C R E D I T</b>				
<b>F01 CASH AND BANK BALANCES</b>	<b>1,190,400.870</b>	-	-	-
<b>F011 Balance with SBP</b>	<b>1,181,708.361</b>	-	-	-
F01101 Non Food Account	1,122,098.699	-	-	-
F01102 Food Account	59,614.953	-	-	-
F01104 District Account	(5.291)	-	-	-
F01110 Receipts Clearing Account (Food Account) SBP	-	-	-	-
<b>F016 Balance with NBP</b>	<b>8,692.509</b>	-	-	-
F01601 Food Account	-	-	-	-
F01603 Receipt Cler A/C (Food A/C)NBP	3,114.853	-	-	-
F01604 Receipt Cler A/C (Non Food A/C) NBP	5,577.656	-	-	-
<b>F02 RECEIVABLE</b>	<b>(1,534.622)</b>	<b>(1,688.194)</b>	<b>(1,686.667)</b>	<b>(1,771.000)</b>
<b>F021 Loans and Advances</b>	<b>(1,534.622)</b>	<b>(1,688.194)</b>	<b>(1,686.667)</b>	<b>(1,771.000)</b>
F02101 Permanent Advances (Civil)	(0.100)	-	-	-
F02113 Account with Government Servants	(1,117.471)	(1,162.115)	(1,406.280)	(1,517.130)
F02119 OB Advances (Civil)	(36.970)	(76.564)	(43.980)	(45.095)
F02148 Forest Advances	(380.081)	(449.515)	(236.407)	(208.775)
<b>F05 OTHER ASSETS</b>	<b>0.249</b>	-	<b>0.041</b>	<b>0.043</b>
<b>F051 Other Assets</b>	<b>0.249</b>	-	<b>0.041</b>	<b>0.043</b>
F05102 Down Payment	0.249	-	0.041	0.043
<b>TOTAL ASSETS</b>	<b>1,188,866.497</b>	<b>(1,688.194)</b>	<b>(1,686.626)</b>	<b>(1,770.957)</b>
<b>G01 CURRENT LIABILITIES</b>	<b>(795,859.593)</b>	<b>(873,594.921)</b>	<b>(749,660.053)</b>	<b>(787,143.056)</b>
<b>G011 Cheque Clearing Account</b>	<b>(809,445.657)</b>	<b>(880,126.486)</b>	<b>(755,326.060)</b>	<b>(792,968.237)</b>
G01101 Non Food Account	(8.520)	-	-	-
G01112 Ch. Pay. Cler. A/C (Food A/C) SBP	(4,918.474)	(6,525.640)	(1,281.244)	(1,370.152)
G01132 Cheque Payment Clearing Account (Non Food Account) SBP	(282,081.762)	(298,082.776)	(297,956.436)	(316,511.807)
G01142 Cheque Pay Clearing Account (Food Account)	(370.526)	(475.875)	(495.932)	(513.957)
G01147 Cheque Pay Clearance Account (Non Food Account) NBP	(234,532.152)	(250,101.520)	(272,649.832)	(288,866.497)
G01190 Special Drawing Account Cheques (SDA)	(287,534.223)	(324,940.675)	(182,942.616)	(185,705.824)

## ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>G012 Others</b>	<b>13,586.064</b>	<b>6,531.565</b>	<b>5,666.007</b>	<b>5,825.181</b>
G01201 Outstanding Commitments	13,586.654	6,531.565	5,666.007	5,825.181
G01202 Fines and Penalties Levied by Local Government	(0.590)	-	-	-
<b>TOTAL CURRENT LIABILITIES</b>	<b>(795,859.593)</b>	<b>(873,594.921)</b>	<b>(749,660.053)</b>	<b>(787,143.056)</b>
<b>G02 Loans</b>	<b>-</b>	<b>-</b>	<b>(0.048)</b>	<b>(0.050)</b>
<b>G021 Domestic</b>	<b>-</b>	<b>-</b>	<b>(0.048)</b>	<b>(0.050)</b>
G02104 Others	-	-	(0.048)	(0.050)
<b>G05 CONTROL ACCOUNT</b>	<b>(382,929.969)</b>	<b>(421,222.966)</b>	<b>(483,796.215)</b>	<b>(507,986.026)</b>
<b>G051 Miscellaneous</b>	<b>(382,929.969)</b>	<b>(421,222.966)</b>	<b>(483,796.215)</b>	<b>(507,986.026)</b>
G05105 Wages Clearing Account	(383,390.264)	(413,016.321)	(474,660.637)	(495,032.758)
G05106 Inter Provincial Settlement Account	(0.972)	-	-	-
G05107 Adjusting Account between Federal and Provincial Governments	179.727	(7,715.320)	(8,320.115)	(11,942.125)
G05110 State Bank Suspense	297.322	(630.118)	(715.306)	(900.332)
G05111 District Accounts Suspense	(15.563)	(88.618)	(100.157)	(110.811)
G05114 Adjusting A/C between Federal & District Governments	(1.328)	-	-	-
G05115 Adjusting Account between Provincial and District Governments	1.109	227.411	-	-
<b>G06 TRUST ACCOUNT-FUND</b>	<b>(36,878.038)</b>	<b>(40,567.301)</b>	<b>(33,468.587)</b>	<b>(35,142.016)</b>
<b>G061 Provident Fund</b>	<b>(27,529.270)</b>	<b>(30,741.284)</b>	<b>(24,092.179)</b>	<b>(24,924.605)</b>
G06103 General Provident Fund (Civil)	(27,306.551)	(30,537.765)	(23,978.931)	(24,805.285)
G06106 General Provident Fund (Forest)	(222.719)	(203.519)	(113.248)	(119.320)
<b>G062 Benevolent Fund</b>	<b>(6,325.994)</b>	<b>(5,843.360)</b>	<b>(6,497.624)</b>	<b>(6,903.445)</b>
G06201 Punjab Benevolent Fund	(988.082)	(805.115)	(1,055.130)	(1,211.000)
G06202 Federal Government Employees Benevolent Fund (Civil)	(8.719)	-	11.854	15.385
G06204 Federal Government Employees Benevolent Fund (Telegraph)	0.016	-	-	-
G06208 Federal Government Employees Benevolent Fund (Food Wing)	0.005	-	-	-
G06214 Federal Government Employees Benevolent Fund	(3,774.296)	(3,515.115)	(3,834.633)	(4,039.177)
G06215 District Government Employees Benevolent Fund	(210.727)	(223.130)	(307.392)	(321.213)
G06217 Govt. Employees Benevolent Fund working in TMA	(5.243)	-	(1.565)	(2.320)
G06220 Punjab Benevolent Fund (Non-Gazetted)	(1,338.948)	(1,300.000)	(1,310.758)	(1,345.120)

## ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>G063 Welfare Fund</b>	<b>(2,037.127)</b>	<b>(1,933.924)</b>	<b>(1,846.837)</b>	<b>(2,271.866)</b>
G06305 Mines Labour Housing General Welfare Fund	(754.681)	(775.000)	(491.576)	(505.311)
G06309 Punjab Police Welfare Fund	(1,192.972)	(1,100.320)	(1,247.060)	(1,648.121)
G06311 Lahore High Court Employees Welfare Fund	(38.007)	(20.323)	(51.735)	(57.323)
G06315 Judicial Officer's Welfare Fund	(51.467)	(38.281)	(56.466)	(61.111)
<b>G064 Insurance Fund</b>	<b>(985.647)</b>	<b>(2,048.733)</b>	<b>(1,031.947)</b>	<b>(1,042.100)</b>
G06402 Fed.Govt. Empl.Group Insur. Fund	0.106	-	-	-
G06408 Provincial Government Employees Group Insurance Fund	(965.547)	(2,019.218)	(984.787)	(992.547)
G06409 Fed. Govt. Empl. Group Insurance Fund (Civil)	1.082	-	(1.888)	(2.525)
G06411 District Government Employees Insurance Fund	(20.082)	(29.515)	(43.766)	(45.095)
G06412 Local Fund Government Employees	(0.903)	-	(1.215)	(1.616)
G06413 Group Insurance Fund for Govt Employees	(0.304)	-	(0.291)	(0.317)
G06414 Insurance Fund of Employees of Punjab Emergency	0.001	-	-	-
<b>G10 TRUST ACCOUNTS-OTHERS</b>	<b>(363,406.785)</b>	<b>(400,503.420)</b>	<b>(102,533.345)</b>	<b>(107,660.012)</b>
<b>G101 Account of Other Departments</b>	<b>(84,245.989)</b>	<b>(82,649.540)</b>	<b>(26,395.095)</b>	<b>(29,296.466)</b>
G10111 Food Department Deposit	(1,779.203)	(3,500.630)	(1,235.449)	(1,347.000)
G10113 PWD Deposits	(77,182.192)	(72,148.390)	(20,916.527)	(23,467.466)
G10123 Transfer between Forest Offices	(0.564)	-	-	-
G10125 Transfer between PW Offices	(17.800)	-	-	-
G10131 Forest Cheques	(5,266.230)	(7,000.520)	(4,243.119)	(4,482.000)
<b>G103 Other Deposits an Reserves</b>	<b>(343.782)</b>	<b>-</b>	<b>(437.974)</b>	<b>(440.321)</b>
G10304 Zakat Collection Account	(343.782)	-	(437.974)	(440.321)
<b>G104 Other Remittances</b>	<b>(278,817.014)</b>	<b>(317,853.880)</b>	<b>(75,700.276)</b>	<b>(77,923.225)</b>
G10402 Forest Remittances	(1,040.271)	(3,110.109)	(969.655)	(1,045.271)
G10407 PWD Remittances	(142.046)	-	-	-
G10408 Remittance into Treasuries	(14,735.309)	(25,111.550)	(1,774.570)	(2,066.230)
G10409 Works Audit Suspense	0.608	-	(983.122)	(985.205)
G10418 Exchange Account between Civil and Pakistan Post	4.037	-	-	-
G10419 Exchange Account between Civil and Defence (in Navy)	(0.812)	-	-	-
G10425 Cheques	(257,080.358)	(282,311.011)	(69,982.547)	(71,735.309)
G10429 Internal Cheques (Public Works)	(5,822.863)	(7,321.210)	(1,990.382)	(2,091.210)

## ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>G11 SPECIAL DEPOSIT - INVESTMENTS</b>	<b>(121,023.633)</b>	<b>(152,127.021)</b>	<b>(127,748.697)</b>	<b>(134,136.132)</b>
<b>G112 Others Deposits Account</b>	<b>(121,023.633)</b>	<b>(152,127.021)</b>	<b>(127,748.697)</b>	<b>(134,136.132)</b>
G11212 Deposits of Sugar Cane Development Cess Fund	(3,124.539)	(2,951.649)	(2,591.617)	(2,630.133)
G11215 Revenue Deposits	(13,703.938)	(41,426.842)	(10,887.974)	(12,590.111)
G11216 Civil and Criminal Courts Deposits	(0.293)	-	-	-
G11217 Personal Deposits	(58,786.004)	(60,207.098)	(56,723.487)	(58,428.023)
G11218 Forest Deposit	(428.023)	(390.110)	(257.780)	(265.320)
G11220 Deposits in connection with Elections	(18.441)	-	-	-
G11226 Deposit/and in favour of the Chief Settlement Commissioner	(38.930)	(17.525)	(31.171)	(33.123)
G11238 Security Deposit of Supply Cell	(269.622)	(238.111)	(275.352)	(279.622)
G11252 Dep. A/C Punj. R.Estate Agts/Motr Veh. Dels Ord.	(0.310)	-	-	-
G11264 Assignment Account (ADB)	(16,373.343)	(8,201.550)	(26,497.620)	(28,373.947)
G11265 Assignment Account (Civil)	(21,499.947)	(33,621.811)	(25,905.906)	(26,444.057)
G11275 Deposit Account for the Production of Balanced Feed	(688.342)	(90.000)	(517.130)	(521.227)
G11276 Security Deposit of Private Companies	(1,186.352)	(531.000)	(167.227)	(171.525)
G11277 Contribution Govt. Servant Housing Foundation.	(3,640.538)	(2,660.525)	(2,608.558)	(2,990.000)
G11278 Deposit for Number Plats & Smart Registration Cards	(1,173.130)	(1,132.525)	(1,105.838)	(1,221.562)
G11290 Securities Deposits from Contractors / Suppliers	8.004	(574.000)	(36.562)	(40.525)
G11294 Deposit Account for Pb. Driving Licence Fee	(99.957)	(84.275)	(142.475)	(146.957)
G11295 Reliztn of Penlts & Fine under comptn Act 10	0.072	-	-	-
<b>G12 SPECIAL DEPOSIT FUND</b>	<b>(6,098.854)</b>	<b>(6,710.589)</b>	<b>(4,148.903)</b>	<b>(4,356.348)</b>
<b>G121 Relief Fund</b>	<b>(10.974)</b>	<b>-</b>	<b>-</b>	<b>-</b>
G12102 PM's Fund for Welfare and Relief for Kashmiries	(10.968)	-	-	-
G12141 Balochistan's Flood Relief and Rehabilitation	(0.006)	-	-	-
<b>G124 Development Fund</b>	<b>(0.174)</b>	<b>-</b>	<b>-</b>	<b>-</b>
G12403 Depreciation Reserve Fund Government Presses	(0.155)	-	-	-
G12417 Forestry Development Fund	(0.019)	-	-	-
<b>G127 Others Funds</b>	<b>(6,087.706)</b>	<b>(6,710.589)</b>	<b>(4,148.903)</b>	<b>(4,356.348)</b>
G12713 Income Tax deduction from Salaries	(3,285.912)	(3,308.331)	(1,568.131)	(1,668.007)
G12714 Income Tax deduction from Contractors/Suppliers	(1,865.099)	(2,507.853)	(1,770.309)	(1,865.017)



## ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
G12717 District Fund	(6.016)	(21.125)	-	-
G12718 Municipal Funds	(0.024)	-	-	-
G12720 Punjab Market Committee Fund	(137.549)	(130.115)	(135.000)	(138.912)
G12738 National Fund for Control of Drug	(0.121)	-	-	-
G12741 Fed. Civil Servants subscription to Service Book	(0.028)	-	-	-
G12774 National Disaster Management Fund	(0.016)	-	-	-
G12777 Sales Tax deduction at Source under Sales Tax Special Procedure (Withholding) Rules, 2007	(778.291)	(743.165)	(675.463)	(684.412)
G12785 Fund for enhancing vegetable production in Punjab	(14.650)	-	-	-
<b>Total Deposits and Reserves</b>	<b>(910,337.279)</b>	<b>(1,021,131.297)</b>	<b>(751,695.795)</b>	<b>(789,280.584)</b>
<b>TOTAL LIABILITIES</b>	<b>(1,706,196.872)</b>	<b>(1,894,726.218)</b>	<b>(1,501,355.848)</b>	<b>(1,576,423.640)</b>
<b>Total Public Account Credit</b>	<b>(517,330.375)</b>	<b>(1,896,414.412)</b>	<b>(1,503,042.474)</b>	<b>(1,578,194.597)</b>
<b>TOTAL PROVINCIAL RECEIPTS</b>	<b>2,095,861.344</b>	<b>3,922,930.163</b>	<b>3,381,802.606</b>	<b>3,878,771.341</b>
ACCOUNT NO.I (PCF)	1,978,361.282	3,643,476.383	3,045,823.894	3,670,516.520
ACCOUNT NO.II (PCF)	117,500.062	279,453.780	335,978.712	208,254.821
<b>OPENING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
ACCOUNT NO.I	-	-	-	-
ACCOUNT NO.II	-	-	-	-
<b>GRAND TOTAL</b>	<b>2,095,861.344</b>	<b>3,922,930.163</b>	<b>3,381,802.606</b>	<b>3,878,771.341</b>

## ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>PUBLIC ACCOUNT OF THE PROVINCE (P)</b>				
<b><u>DISBURSEMENT</u></b>				
<b>CURRENT ASSETS</b>				
<b>F01 CASH AND BANK BALANCES</b>	<b>(1,225,595.127)</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>F011 Balance with SBP</b>	<b>(1,216,902.618)</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
F01101 Non Food Account	(1,174,681.911)	-	-	-
F01102 Food Account	(42,378.481)	-	-	-
F01104 District Account	158.614	-	-	-
F01108 Receipt Clearing Account SBP	208.947	-	-	-
F01118 Receipt Clearing Account SBP	(208.947)	-	-	-
F01121 District Health Authority Punjab SBD	(0.840)	-	-	-
<b>F016 Balance with NBP</b>	<b>(8,692.509)</b>	<b>-</b>	<b>-</b>	<b>-</b>
F01603 Receipt Cler A/C (Food A/C)NBP	(3,114.853)	-	-	-
F01604 Receipt Cler A/C (Non Food A/C) NBP	(5,577.656)	-	-	-
<b>F02 RECEIVABLES</b>	<b>432.428</b>	<b>-</b>	<b>300.822</b>	<b>315.863</b>
<b>F021 Loans and Advances</b>	<b>432.428</b>	<b>-</b>	<b>300.822</b>	<b>315.863</b>
F02113 Account with Government Servants	0.219	-	0.363	0.383
F02119 OB Advances (Civil)	49.846	-	40.442	42.319
F02148 Forest Advances	382.363	-	260.017	273.161
<b>F05 OTHER ASSETS</b>	<b>(0.331)</b>	<b>-</b>	<b>(0.331)</b>	<b>(0.348)</b>
<b>F051 Other Assets</b>	<b>(0.331)</b>	<b>-</b>	<b>(0.331)</b>	<b>(0.348)</b>
F5102 Down Payment	(0.026)	-	(0.026)	(0.030)
F5105 Other Deposits	(0.305)	-	(0.305)	(0.318)
<b>TOTAL ASSETS</b>	<b>(1,225,163.030)</b>	<b>-</b>	<b>300.491</b>	<b>315.515</b>
<b>G LIABILITIES</b>				
<b>G01 Current Liabilities</b>	<b>811,394.849</b>	<b>874,673.881</b>	<b>747,036.695</b>	<b>784,460.670</b>
<b>G011 Cheque Clearing Account</b>	<b>824,853.856</b>	<b>911,795.091</b>	<b>762,156.695</b>	<b>801,849.670</b>
G01101 Non Food Account	830.166	-	-	-
G01112 Ch. Pay. Cler. A/C (Food A/C) SBP	4,941.052	8,213.131	5,521.310	6,808.521
G01132 Ch. Pay. Cler. A/C (Non Food A/C) SBP	285,243.547	305,106.048	300,549.241	312,531.148
G01142 Cheque Payment Clearing Account (Food Account) NBP	382.406	405.119	493.875	507.406
G01147 Cheque Pay Clearance Account (Non Food Account) NBP	236,832.876	249,422.804	260,750.670	274,120.623
G01175 Cheque Pay Clearing A/C (District A/C) SBP	0.000	(23.911)	-	-
G01190 Outstanding Commitments	296,623.809	348,671.900	194,841.599	207,881.972

## ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>G012 Others</b>	<b>(13,459.007)</b>	<b>(37,121.210)</b>	<b>(15,120.000)</b>	<b>(17,389.000)</b>
G01201 Outstanding Commitments	(13,459.007)	(37,121.210)	(15,120.000)	(17,389.000)
<b>G04 Other Liabilities</b>	<b>(0.020)</b>	-	-	-
<b>G041 Other Liabilities</b>	<b>(0.020)</b>	-	-	-
G04101 Pension Fund Liability	(0.020)	-	-	-
<b>G05 Control Account</b>	<b>380,490.192</b>	<b>418,539.617</b>	<b>484,735.225</b>	<b>508,971.986</b>
<b>G051 Miscellaneous</b>	<b>380,490.192</b>	<b>418,539.617</b>	<b>484,735.225</b>	<b>508,971.986</b>
G05105 Wages Clearing Account	383,170.381	413,930.318	482,790.285	506,687.271
G05106 Inter Provincial Settlement Account	(42.258)	(28.311)	(14.612)	(17.389)
G05107 Adjusting Account between Federal and Provincial Governments	(268.132)	100.000	(23.818)	(26.111)
G05110 State Bank Suspense	(2,526.998)	3,821.110	665.416	701.455
G05111 District Accounts Suspense	21.841	115.000	285.954	305.250
G05112 Letter of Credit Suspense	1.015	600.000	1,032.000	1,321.510
G05114 Adjusting A/C between Federal & District Governments	(0.007)	0.000	-	-
G05115 Adjusting Account between Provincial & District Governments	134.350	1.500	-	-
<b>G06 Trust Account Fund</b>	<b>27,946.503</b>	<b>30,742.612</b>	<b>35,438.664</b>	<b>37,210.597</b>
<b>G061 Provident Fund</b>	<b>19,273.799</b>	<b>24,891.766</b>	<b>25,045.989</b>	<b>26,678.477</b>
G06103 General Provident Fund (Civil)	19,155.399	24,771.651	24,890.410	26,508.952
G06106 General Provident Fund (Forest)	118.400	120.115	155.579	169.525
<b>G062 Benevolent Fund</b>	<b>6,516.089</b>	<b>3,900.846</b>	<b>7,564.973</b>	<b>8,553.051</b>
G06201 Punjab Benevolent Fund	1,089.111	625.846	1,047.947	1,211.045
G06202 Federal Government Employees Benevolent Fund	0.004	-	-	-
G06214 Provincial Govt. Employees Benevolent Fund	3,918.044	2,400.000	4,708.824	5,226.998
G06215 District Government Employees Benevolent Fund	0.218	-	-	-
G06217 Government Employees Benevolent Fund working in T	5.544	-	-	-
G06220 Punjab Benevolent Fund (Non-Gazetted)	1,503.168	875.000	1,808.202	2,115.008
<b>G063 Welfare Fund</b>	<b>1,111.764</b>	<b>1,050.000</b>	<b>1,692.534</b>	<b>1,979.069</b>
G06305 Mines Labour Housing General Welfare Fund	-	100.000	115.220	125.824
G06309 Punjab Police Welfare Fund	1,037.740	895.000	1,475.835	1,740.696
G06311 Lahore High Court Employees Welfare Fund	32.328	23.000	45.552	51.113
G06315 Judicial Officer's Welfare Fund	41.696	32.000	55.927	61.436

## ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>G064 Insurance Fund</b>	<b>1,044.851</b>	<b>900.000</b>	<b>1,135.168</b>	<b>-</b>
G06408 Provincial Government Employees Group Insurance Fund	1,044.436	900.000	1,135.168	-
G06409 Federal Government Employees Group Insurance Fund (Civil)	0.001	-	-	-
G06411 District Government Employees Group Insurance Fund	0.001	-	-	-
G06412 Local Fund Government Employees	0.044	-	-	-
G06413 Group Insurance Fund for Government Employees	0.369	-	-	-
<b>G10 TRUST ACCOUNTS-OTHERS</b>	<b>365,809.962</b>	<b>402,439.847</b>	<b>109,962.588</b>	<b>115,460.717</b>
<b>G101 Account of Other Departments</b>	<b>84,070.858</b>	<b>100,135.650</b>	<b>36,532.328</b>	<b>38,463.253</b>
G10109 Deposits of Industries Department	0.570	-	-	-
G10111 Food Department Deposits	861.089	2,302.560	1,468.882	1,769.328
G10113 Pak PWD Deposits	77,852.313	91,151.209	30,926.751	32,337.945
G10123 Transfer between Forest Offices	1.298	-	-	-
G10131 Forest Cheques	5,355.588	6,681.881	4,136.695	4,355.980
<b>G103 Other Deposits &amp; Reserves</b>	<b>333.784</b>	<b>-</b>	<b>316.648</b>	<b>330.114</b>
G10304 Zakat Collection Account	333.784	-	316.648	330.114
<b>G104 Other Remittance</b>	<b>281,405.320</b>	<b>302,304.197</b>	<b>73,113.612</b>	<b>76,667.350</b>
G10402 Forest Remittances	1,014.348	2,621.119	949.842	1,121.440
G10407 PWD Remittances	0.026	-	-	-
G10408 Remittance into Treasuries	5,728.706	7,409.000	1,027.086	1,306.706
G10409 Works Audit Suspense	15,213.691	241.891	8,633.740	9,552.089
G10418 Exchange Account between Civil & Defence	0.005	-	-	-
G10425 Cheques	255,794.775	284,510.377	61,023.418	62,718.089
G10429 Internal Cheques (Public Works)	3,653.769	7,521.810	1,479.526	1,969.026
<b>G11 SPECIAL DEPOSIT - INVESTMENTS</b>	<b>133,924.233</b>	<b>147,318.763</b>	<b>117,355.900</b>	<b>123,223.695</b>
<b>G112 Others Deposits Account</b>	<b>133,924.233</b>	<b>147,318.763</b>	<b>117,355.900</b>	<b>123,223.695</b>
G11212 Deposits of Sugar Cane Dev. Cess Fund	1,203.360	2,888.110	213.469	217.706
G11215 Revenue Deposits	25,677.359	27,869.806	17,729.154	19,014.026
G11217 Personal Deposits	65,042.957	66,700.000	58,190.920	60,151.119
G11218 Forest Deposits	360.716	430.207	341.526	344.919
G11238 Security Deposit of Supply Cell	208.043	150.000	157.331	161.348
G11264 Assignment account (ADB)	15,416.467	13,130.828	21,881.975	23,194.776
G11265 Assignment Account (Civil)	22,629.992	31,210.080	16,137.816	17,237.769

## ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
G11275 Deposits account Govt. Livestock Farms (Balanced Feed)	456.997	550.000	519.055	522.113
G11276 Security Deposit of Private Companies	551.383	755.312	320.028	323.526
G11277 Contribution GHSF	1,091.130	2,119.110	600.388	609.526
G11278 Deposit for number plats & Smart Reg. Cards	1,128.586	1,200.000	1,026.753	1,200.624
G11290 Securities Deposits from Contractor / Suppliers	95.966	260.310	186.010	190.966
G11294 Deposit Account for Pb. Driving License Fee	61.277	55.000	51.475	55.277
<b>G12 Special Deposit Fund</b>	<b>6,089.791</b>	<b>22,699.692</b>	<b>8,212.911</b>	<b>8,623.557</b>
<b>G127 Other Funds</b>	<b>6,089.791</b>	<b>2,699.692</b>	<b>8,212.911</b>	<b>8,623.557</b>
G12713 Income Tax Deduction from Salaries	3,302.940	1,000.301	3,594.282	3,791.130
G12714 Income Tax Deduction from Contractor / Suppliers	1,876.296	930.118	2,973.109	3,127.270
G12777 Adv. pmt of tax U/S 53 of the I.tax Ord.	909.862	769.273	1,645.520	1,705.157
G12785 Fund for enhancing Vegetatble Production	0.693	-	-	-
<b>G128 Pension Fund</b>	<b>0.000</b>	<b>20,000.000</b>	<b>-</b>	<b>-</b>
G12801 Punjab Pension Fund	0.000	20,000.000	-	-
<b>TOTAL LIABILITY</b>	<b>1,725,655.510</b>	<b>1,896,414.412</b>	<b>1,502,741.983</b>	<b>1,577,951.222</b>
<b>H01 EQUITIES</b>	<b>1,117.148</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>H011 Equities</b>	<b>1,117.148</b>	<b>-</b>	<b>-</b>	<b>-</b>
H01101 Residual Equity	1,117.148	-	-	-
<b>TOTAL EQUITIES</b>	<b>1,117.148</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Public Account Expenditure</b>	<b>501,609.628</b>	<b>1,896,414.412</b>	<b>1,503,042.474</b>	<b>1,578,266.737</b>
<b>NET PUBLIC ACCOUNT (P)</b>	<b>(15,720.747)</b>	<b>0.000</b>	<b>0.000</b>	<b>72.140</b>
<b>Total Provincial Disbursement</b>	<b>2,095,861.343</b>	<b>3,775,130.163</b>	<b>3,406,890.126</b>	<b>3,645,915.621</b>
Account No. I (PCF)	1,996,216.692	3,495,676.383	3,070,911.414	3,437,660.800
Account No. II (PCF)	99,644.651	279,453.780	335,978.712	208,254.821
<b>Opening Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Account No. I	-	-	-	-
Account No. II	-	-	-	-
<b>GRAND TOTAL</b>	<b>2,095,861.343</b>	<b>3,775,130.163</b>	<b>3,406,890.126</b>	<b>3,645,915.621</b>

## ADP RESOURCES

(Rs. in million)				
Head of Account	Accounts 2017-2018	Budget Estimates 2018-2019	Revised Estimates 2018-2019	Budget Estimates 2019-2020
<b>REVENUE ACCOUNT</b>				
General Revenue Receipts	1,386,517.479	1,652,175.906	1,465,835.297	1,989,826.157
Current Revenue Expenditure	960,592.850	1,264,488.424	1,225,036.461	1,298,772.880
<b>Net Revenue Account</b>	<b>425,924.629</b>	<b>387,687.482</b>	<b>240,798.836</b>	<b>691,053.277</b>
<b>CAPITAL ACCOUNT (ACCOUNT NO.I)</b>				
Current Capital Receipts	47,563.960	64,894.934	63,700.999	84,306.564
Current Capital Expenditure	45,258.008	96,773.547	114,968.499	210,621.183
<b>Net Capital (Surplus / Deficit)</b>	<b>2,305.952</b>	<b>(31,878.613)</b>	<b>(51,267.500)</b>	<b>(126,314.619)</b>
<b>PUBLIC ACCOUNT</b>				
Credit	(517,330.375)	(1,896,414.412)	(1,503,042.474)	(1,578,194.597)
Disbursement	501,609.628	1,896,414.412	1,503,042.474	1,578,266.737
<b>Net Public Account</b>	<b>(15,720.747)</b>	<b>-</b>	<b>-</b>	<b>72.140</b>
Foreign Assistance for Projects	26,949.468	29,991.131	13,245.124	18,189.202
<b>TOTAL RESOURCES</b>	<b>26,949.468</b>	<b>385,800.000</b>	<b>202,776.460</b>	<b>583,000.000</b>
<b>ANNUAL DEVELOPMENT PROGRAMME</b>	<b>26,949.468</b>	<b>238,000.000</b>	<b>227,863.980</b>	<b>350,000.000</b>
<b>Estimated Provincial Surplus / Deficit</b>	<b>-</b>	<b>147,800.000</b>	<b>(25,087.520)</b>	<b>233,000.000</b>