



GOVERNMENT OF THE PUNJAB

**ANNUAL BUDGET
STATEMENT**

**FOR
2021 - 2022**

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
2021-2022**

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ESTIMATES OF RECEIPTS

(Rs. in million)

Head of Account	Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
(A) Total Provincial Consolidated Fund (Revenue + Capital)	1,686,239.902	2,240,629.460	2,299,113.266	2,653,014.431
Total General Revenue Receipts	1,477,871.050	1,750,035.691	1,712,731.750	2,088,304.404
Federal Divisible Pool	1,185,825.067	1,432,968.376	1,354,167.591	1,683,696.289
Provincial Tax Revenue	188,538.643	220,886.130	228,649.961	272,565.901
Provincial Non-Tax Revenue	103,507.340	96,181.185	129,914.198	132,042.214
(B) Total Current Capital Receipts A/c -I	65,146.852	158,724.450	104,360.065	144,370.683
Current Capital Receipts	65,146.852	111,630.925	73,486.278	79,148.907
Foreign Projects Assistance	-	47,093.525	30,873.787	65,221.776
(C) Total Current Receipts A/c -II	143,222.000	331,869.319	482,021.451	420,339.344
TOTAL CAPITAL RECEIPTS (B+C)	208,368.852	490,593.769	586,381.516	564,710.027

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
SUMMARY				
FEDERAL DIVISIBLE POOL	1,185,825.067	1,432,968.376	1,354,167.591	1,683,696.289
B TAX REVENUE	1,185,825.067	1,432,968.376	1,354,167.591	1,683,696.289
B01 DIRECT TAXES	458,177.251	588,773.484	513,902.483	627,042.070
B011 Tax on Income	456,939.473	587,886.775	513,756.107	626,878.200
B018 Capital Value Tax on Moveable Assets	1,237.778	886.709	146.376	163.870
B02 INDIRECT TAXES	727,647.816	844,194.892	840,265.108	1,056,654.219
B021 Land Custom	183,292.447	184,043.275	201,503.072	225,971.397
B023 Sales Tax on Import-Share of Net	471,020.890	558,763.375	561,249.426	729,950.098
B024 Federal Excise	73,006.463	100,881.582	77,148.050	100,313.284
B025 Federal Excise on Natural Gas	328.016	506.660	364.560	419.440

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
SUMMARY				
PROVINCIAL RECEIPTS	292,045.983	317,067.315	358,564.159	404,608.115
B TAX REVENUE	188,538.643	220,886.130	228,649.961	272,565.901
B01 DIRECT TAXES	18,932.895	38,365.950	34,723.056	49,605.200
B011 Tax on Income (Agriculture)	2,052.166	2,500.000	2,500.000	5,250.000
B013 Property Tax	1,817.018	14,665.700	15,087.100	22,989.500
B014 Land Revenue	14,208.031	20,000.250	15,986.337	20,000.000
B016 Tax on Profession, Trades and Callings	726.912	1,200.000	1,049.525	1,365.700
B017 Capital Value Tax on Immoveable Property	128.725	-	100.094	-
B019 Other Direct Taxes	0.043	-	-	-
B02 INDIRECT TAXES	166,125.244	171,245.984	188,976.655	210,354.805
B023 Sales Tax (GST Provincial)	105,565.420	121,000.000	136,650.000	150,900.000
B026 Provincial Excise	2,354.291	3,113.500	2,200.034	3,194.551
B027 Stamps Duty	48,340.267	33,426.284	37,026.429	40,000.004
B028 Motor Vehicles	9,865.266	13,706.200	13,100.192	16,260.250
B03 OTHERS INDIRECT TAXES	3,480.504	11,274.196	4,950.250	12,605.896
B030 Others Indirect Taxes	3,480.504	11,274.196	4,950.250	12,605.896

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
DETAILS				
FEDERAL DIVISIBLE POOL	1,185,825.067	1,432,968.376	1,354,167.591	1,683,696.289
B TAX REVENUE	1,185,825.067	1,432,968.376	1,354,167.591	1,683,696.289
B01 DIRECT TAXES	458,177.251	588,773.484	513,902.483	627,042.070
B011 Tax on Income	456,939.473	587,886.775	513,756.107	626,878.200
B01108 Share of Net proceeds assigned to Provinces	456,939.473	587,886.775	513,756.107	626,878.200
B018 Capital Value Tax on Moveable Property	1,237.778	886.709	146.376	163.870
B01809 CVT Share assigned to Provinces	1,237.778	886.709	146.376	163.870
B02 INDIRECT TAXES	727,647.816	844,194.892	840,265.108	1,056,654.219
B021 Land Custom	183,292.447	184,043.275	201,503.072	225,971.397
B02170 Share of Net Proceeds Assigned to Provinces	183,292.447	184,043.275	201,503.072	225,971.397
B023 Sales Tax	471,020.890	558,763.375	561,249.426	729,950.098
B02303 Share of Net Proceeds Assigned to Provinces	471,020.890	558,763.375	561,249.426	729,950.098
B024 Federal Excise	73,006.463	100,881.582	77,148.050	100,313.284
B02408 Share of Net Proceeds Assigned to Provinces	73,006.463	100,881.582	77,148.050	100,313.284
B025 Federal Excise Duty on Natural Gas	328.016	506.660	364.560	419.440
B02503 Net Proceeds on Excise Duty on Natural Gas Assigned to Provinces	328.016	506.660	364.560	419.440

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
DETAILS				
PROVINCIAL RECEIPTS	292,045.983	317,067.315	358,564.159	404,608.115
B TAX REVENUE	188,538.643	220,886.130	228,649.961	272,565.901
B01 DIRECT TAXES	18,932.895	38,365.950	34,723.056	49,605.200
B011 Tax on Income	2,052.166	2,500.000	2,500.000	5,250.000
B01173 Tax on Agriculture Income	2,052.166	2,500.000	2,500.000	5,250.000
B013 Property Tax	1,817.018	14,665.700	15,087.100	22,989.500
Urban Immovable Property Tax - Net	1,817.018	14,665.700	15,087.100	22,989.500
B01301 Ordinary Collection	9,726.653	14,500.000	14,408.000	22,229.500
B01302 Share of Net Proceeds assigned to TMAs etc	(8,310.111)	-	-	-
B01303 Tax on Luxury Houses	88.766	92.000	92.000	60.000
B01304 Farm House Tax	0.133	-	-	-
B01310 Other Collection	0.002	-	-	-
B01311 Fees for Registering Documents	309.072	70.750	512.488	696.050
B01312 Copying Registered Documents	0.756	-	2.602	-
B01320 Others	1.747	2.950	72.010	3.950
B014 Land Revenue	14,208.031	20,000.250	15,986.337	20,000.000
B01402 Development cess	0.227	-	-	-
B01403 Malkana	0.928	1.155	0.101	2.155
B01404 Sale of Government Estates	0.025	-	-	-
B01405 Sale of Waste Land	0.017	-	-	-
B01406 Fines and Forfeitures	72.035	51.300	74.000	53.300
B01407 Rent of Agricultural Land for a Single Year	1,248.139	850.000	895.000	851.700
B01408 Rent from Shops/Other Sites, Nazul Buildings & Land	245.083	110.040	318.689	110.900
B01409 Others not elsewhere Classified	0.021	-	-	-
B01412 Recovery for maintenance of Boundaries	0.002	-	-	-
B01413 Fees for Consolidation of Holdings	0.101	0.130	0.339	0.500
B01414 Tirni Grazing Dues	0.394	0.300	0.386	0.390
B01415 Collection Fee on the Dues Recovered as Arrears of Land Revenue	0.151	0.375	0.337	0.375
B01416 Revenue Talbana	0.280	0.500	1.109	0.500

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
B01417 Mutation Fee	12,158.221	18,400.450	14,242.823	18,393.610
B01418 Copying and Inspection Fee of Patwaries Record	447.732	539.500	416.112	539.500
B01419 Copying Fee for the Preparation of Produce Statement	0.034	3.500	0.156	3.500
B01420 Examination Fee from Naib Tehsildar	-	8.500	-	-
B01421 Recoveries of Overpayments	0.845	-	0.186	8.500
B01424 Local Rates on Lands Interests Assessable to Land Revenue-Others	32.372	32.000	35.638	32.490
B01425 Land Revenue-Others	1.424	2.500	1.461	2.580
B016 Tax on Profession, Trade and Callings-	726.912	1,200.000	1,049.525	1,365.700
B01601 Ordinary Collection	682.911	1,200.000	1,020.525	1,365.700
B01603 Deduction at Source	44.001	-	29.000	-
B017 Capital Value Tax on Immoveable Property	128.725	-	100.094	-
B01701 Urban	103.618	-	81.239	-
B01702 Rural	1.809	-	1.457	-
B01703 Capital Value Tax on Immovable Assets - Urban (Res	3.870	-	1.036	-
B01704 Capital Value Tax on Immovable Assets - Urban (Com	3.119	-	3.093	-
B01705 Capital Value Tax on Immovable Assets - Urban (Oth	14.068	-	10.787	-
B01707 Capital Value Tax on Immovable Assets - Rural (Agr	1.917	-	1.648	-
B01708 Capital Value Tax on Immovable Assets - Rural (Oth	0.116	-	0.101	-
B01770 Others	0.208	-	0.733	-
B019 Other Direct Tax	0.043	-	-	-
B01904 Capital Gains Tax - Other Collection	0.043	-	-	-
B02 INDIRECT TAXES	166,125.244	171,245.984	188,976.655	210,354.805
B023 Sales Tax	105,565.420	121,000.000	136,650.000	150,900.000
B02361 Ordinary Collections	0.051	-	-	-
B02385 Sales Tax on Services (Punjab)	105,565.369	121,000.000	136,650.000	150,900.000
B026 Provincial Excise	2,354.291	3,113.500	2,200.034	3,194.551
B02601 Malt Liquors-Duty on Bear Manufactured in Pakistan	119.117	231.950	99.817	231.950
B02602 Duty on Foreign Liquors	1,298.110	1,550.000	876.121	1,416.051
B02603 Licence Fee for Generally Sale of Foreign Liquor	608.518	950.000	720.397	950.000

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
B02604 Duty on Manufacturing of Spirit	0.349	-	-	-
B02610 Other - Spirit and Fermented Products	0.278	-	-	-
B02611 Licence Fee for Commercial Spirits	1.820	2.500	1.663	2.500
B02612 Licence Fee for Denatured Spirits	12.101	12.500	8.950	12.500
B02613 Permit Fee for Denatured Spirits	33.689	45.500	22.601	45.500
B02621 Duty on Spirits use in Manufactured of Medicine	229.330	235.050	425.250	450.050
B02622 Receipts from Distilleries	3.842	15.500	3.049	15.500
B02623 Collection of Payments for Services Rendered	44.004	70.500	42.186	70.500
B02625 Fines, Confiscation and Miscellaneous	0.045	-	-	-
B02628 Others	3.088	-	-	-
B027 Stamp Duty	48,340.267	33,426.284	37,026.429	40,000.004
Non-Judicial	47,689.258	32,675.984	36,259.412	39,219.704
B02701 Sale of Stamps	39,534.365	23,500.000	29,965.005	30,024.120
B02702 Stamps Duties on Bill of Exchange, Cheques etc	15.626	16.500	9.312	16.500
B02703 Stamps Duties Levied under Supplementary Tax Ordinance, 1957	111.525	95.000	103.644	105.200
B02704 Other Non Judicial Sale and General Stamps	970.751	1,351.000	1,403.243	1,321.000
B02705 Duty Recovered under Rule 10 and 11 of Pakistan Stamp Rules, 1925	185.537	165.000	178.548	180.540
B02706 Duty on Documents Voluntarily Brought for Adjudication under Section 31 of Act. II 1899	0.485	-	-	-
B02707 Duty on other Immersing Documents	14.712	13.500	7.848	13.500
B02708 Fines and Penalties	2.953	2.102	4.720	4.102
B02709 Consular Fees	0.002	-	-	-
B02711 On Declaration of Newspaper/Periodical/Printing Press	0.324	0.379	0.283	0.379
B02713 Duty Levied on Unstamped or Insufficient Stamped Documents under Section 35, 40 & 48 of Act 1899	813.984	1,010.003	579.085	1,010.003
B02714 Non-Judicial Recoveries from Government Departments	0.081	-	-	-
B02716 Non Judicial - Duty on Bills issued by	0.012	-	-	-
B02719 Stamp Duty on Receipts issued by Couri	0.007	-	-	-
B02720 Stamp Duty on Transfer of Right	5,987.816	6,478.000	3,700.757	6,478.000
B02730 Others	51.078	44.500	306.967	66.360
Judicial	651.009	750.300	767.017	780.300
B02731 Sale of Stamps	1.156	-	-	-
B02732 Court Fees	0.070	-	-	-
B02734 Court Fees Realized in Stamps	649.472	750.300	767.017	780.300
B02735 Fines and Penalties	0.311	-	-	-

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
B028 Motor Vehicles:	9,865.266	13,706.200	13,100.192	16,260.250
B02801 Fee for Registrations	3,258.763	5,500.000	5,816.560	7,703.009
B02802 Fee for Miscellaneous Receipts	716.161	955.500	857.291	1,031.291
B02803 Receipts under Provincial M.V. Act	5,410.839	6,560.500	5,824.391	6,810.500
B02804 Receipts from Bus and Truck Services	-	-	1.850	15.200
B02805 Tax on Luxury Vehicles Levied under Finance Act 1997	10.051	15.200	-	-
B02811 Motor Vehicles Fitness Certificate	115.769	125.000	65.100	75.250
B02812 Motor Vehicles Route Permit	353.683	550.000	535.000	625.000
B03 INDIRECT TAXES	3,480.504	11,274.196	4,950.250	12,605.896
B030 Other Indirect Taxes	3,480.504	11,274.196	4,950.250	12,605.896
Entertainment Tax	60.262	70.700	250.161	356.346
B03001 Duty Recovered by Sale of Stamps	26.280	35.500	12.440	-
B03002 Duty Recovered Otherwise than by Sale of Stamps	33.901	35.200	27.471	-
B03003 Fines and Penalties	0.053	-	-	-
B03004 Tax on Cinemas	0.026	-	-	-
B03005 Tax on Vide Trades	0.002	-	210.250	356.346
Cess All Types	6.278	-	-	-
B03025 Development Cess on Sugar Cane	6.278	-	-	-
Energy	161.930	6,847.150	200.089	7,249.550
B03031 Fee Payable under Electricity Rules	36.375	34.100	36.500	42.900
B03032 Fee Payable under Cinematograph Act and Rules	0.133	0.200	0.078	0.500
B03033 Fee Payable for the Grant of Certificate of Competency to Supervisor and Licenses to Electrical Contractors	0.400	0.850	0.630	0.950
B03034 Electricity Duty	112.685	6,800.000	146.381	7,193.200
B03035 Miscellaneous Receipts and Fees	12.337	12.000	16.500	12.000
Others, all types	3,252.034	4,356.346	4,500.000	5,000.000
B03053 Fees for Registration of Real Estates Agencies	0.636	-	-	-
B03055 Cotton Fees	227.985	356.346	-	-
B03056 Tax on Hotels Levied under Finance Act	0.013	-	-	-
B03066 Tax on Advertisement on Electronic Media	1.251	-	-	-
B03086 Punjab Infrastructure Development Cess	3,022.149	4,000.000	4,500.000	5,000.000
TOTAL TAX REVENUE	1,374,363.710	1,653,854.506	1,582,817.552	1,956,262.190
FEDERAL DIVISIBLE POOL	1,185,825.067	1,432,968.376	1,354,167.591	1,683,696.289
PROVINCIAL TAX REVENUE	188,538.643	220,886.130	228,649.961	272,565.901

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
SUMMARY				
C NON-TAX REVENUE	103,507.340	96,181.185	129,914.198	132,042.214
C01 INCOME FROM PROPERTY AND ENTERPRISE	8,553.357	10,208.184	18,856.226	26,848.582
C010 Profits	7,000.000	10,000.000	15,000.000	25,000.000
C011 State Trading Schemes	(0.008)	-	-	-
C013 Interest on Loans & Advance to District Govts. / TMAs	44.853	40.124	40.124	35.301
C014 Interest on Loans & Advances to Financial Institutions	244.397	-	-	-
C015 Interest on Loans & Advance to Non-Financial Institutions	119.286	162.671	2,292.402	308.986
C016 Interest on Loans & Advances to Govt. Servants	0.336	0.389	0.295	0.295
C018 Interest on Loans - Others	4.287	5.000	4.000	4.000
C019 Dividends	1,140.206	-	1,519.405	1,500.000
C02 RECEIPT FROM CIVIL ADMINISTRATION AND OTHER FUNCTIONS	15,337.590	17,000.224	15,431.536	18,979.799
C021 General Admin. Receipts- Organizations of State	358.680	315.250	756.810	750.100
C022 General Admin. Receipts- Fiscal Administration	848.655	825.273	1,244.145	1,215.660
C023 General Admin. Receipts - Economic Regulation	186.673	171.016	202.700	215.562
C024 General administration Receipts- Statistics	0.001	-	-	-
C025 Defence Services Receipts	0.001	-	-	-
C026 Law and Order Receipt	5,173.356	6,878.550	5,883.726	7,555.079
C027 Community Services Receipt	3,484.396	4,220.502	3,557.849	4,340.401
C028 Social Services	4,773.897	4,049.133	3,319.036	4,306.997
C029 Social Services Miscellaneous	511.931	540.500	467.270	596.000
C03 Miscellaneous Receipts	79,616.393	68,972.777	95,626.436	86,213.833
C031 Economic Services Receipts-Food & Agriculture	966.727	1,072.000	1,092.043	1,146.500
C032 Economic Services Receipts-Fisheries & Animal	1,558.935	1,346.072	1,535.656	1,649.910
C033 Economic Services Receipts Forest	824.460	918.095	865.104	1,020.195
C034 Economic Services Receipts, Cooperation, Irrigation and Embankment - Drainage Works	3,263.478	4,204.125	4,303.204	11,321.090
C035 Economic Services Receipts-Others	114.414	172.497	173.525	192.320
C036 Other Grants from Federal Govt. Non-Dev.	33,718.391	4,177.250	39,525.714	2,437.486
C037 Extraordinary Receipt	976.788	20,355.600	10,250.004	30,355.550
C038 Others	30,926.667	30,579.345	31,023.403	30,689.157
C039 Development Surcharges & Royalties (Fed-Transfers)	7,266.533	6,147.793	6,857.783	7,401.625

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
DETAIL				
C NON-TAX REVENUE - DETAIL	103,507.340	96,181.185	129,914.198	132,042.214
C01 INCOME FROM PROPERTY AND ENTERPRISE	8,553.357	10,208.184	18,856.226	26,848.582
C010 Profit	7,000.000	10,000.000	15,000.000	25,000.000
C01006 Electricity	7,000.000	10,000.000	15,000.000	25,000.000
C011 State Trading Schemes	(0.008)	-	-	-
C01124 Recovery of incidental on supply of medi	(0.008)	-	-	-
C013 Interest on Loans to District Govts / TMAs	44.853	40.124	40.124	35.301
C01307 Municipal Councils Committees / Corporation / District	44.853	40.124	40.124	35.301
C014 Interest on Loans & Advances to Financial Institutions	244.397	-	-	-
C01410 Others	244.397	-	-	-
C015 Interest on Loans to Non-Financial Institutions	119.286	162.671	2,292.402	308.986
Interest Domestic Loans				
C01529 Others	119.286	162.671	2,292.402	308.986
C016 Interest on Loans and Advances to Government Servants	0.336	0.389	0.295	0.295
C01601 House Building Advance	0.270	0.343	0.228	0.228
C01602 Motor Car Advance	0.040	0.037	0.049	0.049
C01603 Motor Cycle or Scooter Advance	0.007	0.009	0.018	0.018
C01605 Others	0.019	-	-	-
C018 Interest on Loans - Others	4.287	5.000	4.000	4.000
C01802 Interest on Arrears of Revenue	4.287	5.000	4.000	4.000
C019 Dividends	1,140.206	-	1,519.405	1,500.000
C01901 Dividends from Government Investments (Financial Institutions)	1,139.725	-	1,519.405	1,500.000
C01902 Dividends from Government Investments (Non-Financial Institutions)	0.481	-	-	-
C02 RECEIPT FROM CIVIL ADMINISTRATION AND OTHER FUNCTIONS	15,337.590	17,000.224	15,431.536	18,979.799
C021 General Administration Receipts- Organs of State	358.680	315.250	756.810	750.100
C02101 Examination Fee Realised by PPSC	347.785	315.250	749.800	750.100
C02103 Recoveries of Overpayments	10.858	-	7.010	-
C02104 Collection of Payments for	0.037	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
C022	General Administration Receipts- Fiscal Administration	848.655	825.273	1,244.145	1,215.660
	C02204 Recoveries of Overpayments	7.907	10.500	44.031	10.500
	C02205 Collection of Payment for Services rendered	0.001	-	-	-
	C02206 Audit Other	(0.006)	-	-	-
	C02241 Contribution of Pensions & Gratuities	111.054	150.000	180.200	180.025
	C02243 Others	61.469	60.000	84.250	85.125
	C02244 Fiscal Administration-Receipt in Aid	0.023	-	0.214	-
	C02245 Fiscal Administration-Receipt in Aid	167.050	165.000	220.250	225.010
	C02248 Recoveries of Overpayments of Pension	501.157	439.773	715.200	715.000
C023	General Administration Receipts-Economic Regulations	186.673	171.016	202.700	215.562
	C02304 Receipts under the Companies Ordinance 1984	1.764	5.750	4.650	7.012
	C02306 Receipts under the Weights & Measures and Trade Employees Act	184.890	165.266	198.050	208.550
	C02370 Others	0.019	-	-	-
C024	General administration Receipts- Statistics	0.001	-	-	-
	C02470 Others	0.001	-	-	-
C025	Defence Services Receipts	0.001	-	-	-
	C02501 Fighting Forces	0.001	-	-	-
C026	Law and Order Receipts:	5,173.356	6,878.550	5,883.726	7,555.079
	Justice	538.444	622.100	573.061	750.100
	C02601 Sale proceeds of unclaimed and Escheated Property	26.384	25.500	40.018	35.500
	C02602 Court Fees Realized in Cash	5.363	10.400	5.297	10.400
	C02603 Court Fees Realized in Cash	0.205	-	-	-
	C02604 General Fees, Fines & Forfeitures	427.869	509.700	445.221	617.700
	C02605 Leadership and Mukhtarship Examination Fees	0.047	-	-	-
	C02606 Receipts of the Supreme Court	0.006	-	-	-
	C02609 Receipt of the official Record Room	0.002	-	-	-
	C02610 Recoveries of Overpayments	44.162	40.500	53.284	49.500
	C02612 Collection of the Payments for Service Rendered	9.537	10.500	9.406	10.500
	C02613 Others	24.869	25.500	19.835	26.500

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
Police Departments Receipts	4,497.841	6,100.100	5,125.054	6,600.400
C02631 Police supplied to Railway	0.716	1.100	9.185	1.400
C02632 Police supplied to Federal Govt	39.682	40.000	50.650	40.100
C02633 Police supplied to Municipalities Cantonments	0.001	-	-	-
C02634 Police supplied to Public Dept. Private Companies and Persons	405.324	310.000	424.315	310.000
C02635 Receipts Realized under the Arms Act	0.007	-	19.480	19.180
C02636 Fees, Fines and Forfeitures	41.636	37.000	43.096	45.500
C02637 Motor Driving Licence Fees	770.742	900.000	815.390	932.500
C02638 Police Traffic Fines	2,339.642	3,600.000	2,744.991	3,900.000
C02639 Police Land Receipts	0.027	-	-	-
C0263A E-Challan	125.833	570.000	273.060	669.470
C02640 Recoveries of Overpayments	359.918	325.000	360.054	365.250
C02641 Collection of Payments for Services Rendered	2.290	7.000	0.650	7.000
C02642 Others	408.214	310.000	384.183	310.000
C02643 Receipts of Provincial Public Safety Commission	2.943	-	-	-
C02646 Cash Receipt under Arms Act	0.598	-	-	-
C02647 Fees, Fines and Forfeitures	0.260	-	-	-
C02648 Provincial Border Forces Recoveries of Overpayment	0.008	-	-	-
Jails	100.627	114.800	130.582	147.780
C02656 Sale proceeds of Articles manufactured in Jail	36.276	35.500	40.723	49.500
C02657 Value of supplies made by Factory Department to Maintenance Deptt in Jail	10.993	15.300	18.658	18.500
C02658 Income from Hired Convicts	0.242	-	-	-
C02659 Recoveries of Overpayment	29.930	32.800	35.654	39.800
C02660 Collection of Payments for Service Rendered	0.618	-	-	-
C02661 Others	22.568	31.200	35.547	39.980
Civil Defence	36.444	41.550	55.029	56.799
C02666 Ordinary receipts	0.027	-	-	-
C02668 Fines Realization	20.217	20.700	25.897	29.987
C02669 Others	0.766	0.850	1.351	1.214
C02677 Others Receipts	0.009	-	-	-
C02691 Forensic Laboratory Fee	15.425	20.000	27.781	25.598

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
C027	Community Services Receipts:	3,484.396	4,220.502	3,557.849	4,340.401
	Works - Buildings	995.980	914.732	814.728	894.199
C02701	Building Rent	562.856	545.032	541.250	552.015
C02703	Recoveries of Expenditure	1.315	18.000	0.935	5.000
C02704	Recoveries of Over Payment	15.543	15.200	16.266	16.166
C02705	Collection of Payments for Services Rendered	6.999	6.500	16.018	16.018
C02706	Others	409.267	330.000	240.259	305.000
	Works - Communications	2,208.112	2,985.270	2,455.683	3,130.802
C02711	Buildings Rent	0.934	-	-	-
C02712	Tolls on Roads and Bridges	1,716.249	2,675.970	1,850.076	2,628.170
C02713	Recoveries of Expenditure	4.315	-	38.940	38.940
C02714	Recoveries of Over Payment	20.980	19.500	14.301	15.217
C02715	Collection of Payments for Services Rendered	11.323	8.000	14.102	14.000
C02716	Other	444.347	276.000	529.009	425.220
C02717	Fee for use of Right of Way for Laying Cables / Pipelines of all Provincial Roads	9.952	5.800	9.255	9.255
C02718	Tax on Roads & Bridges	0.012	-	-	-
	Public Health	280.284	320.500	287.438	315.400
C02721	Sale proceeds of Sera and Vaccines	1.223	-	-	-
C02724	Recoveries of Overpayments	4.961	28.147	9.100	28.047
C02725	Collection of Payments for Services Rendered	0.038	-	-	-
C02726	Others	272.631	286.853	275.148	281.853
C02727	Income from Bagh-e-Jinnah	1.431	5.500	3.190	5.500
	Scientific Research and Survey	0.020	-	-	-
C02732	Recoveries of Overpayments	0.011	-	-	-
C02734	Others	0.009	-	-	-
C028	Social Services	4,773.897	4,049.133	3,319.036	4,306.997
	Education	3,291.993	1,963.088	1,769.152	2,121.000
C02801	Fees Government University Art Colleges	381.229	510.000	470.500	530.626
C02802	Fees Govt University, Professional Art Colleges	12.510	21.900	12.274	22.274
C02803	Fees Government Secondary (including Intermediate Classes), School	40.919	65.250	40.450	75.500
C02804	Fees Government Primary School	0.095	-	-	-
C02805	Fines under Sindh Primary Education Act 1947	0.003	-	-	-
C02806	Recoveries from Local Bodies for Primary Education	0.013	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
C02807 Fees and Other Receipts Govt. Special Schools	8.647	10.563	12.400	12.500
C02808 Receipts of Technical & Commercial Institutes	0.228	2.500	0.098	2.500
C02810 General Income from Endowments	1,239.606	-	-	-
C02811 General Cess Fund	0.001	-	-	-
C02812 Education General Hostel Fees	3.645	17.500	1.199	25.500
C02813 Education General-Admission Fees	71.234	100.250	69.162	115.500
C02814 Education General-Recoveries of Overpayments	1,207.717	950.000	1,001.729	1,035.500
C02815 Collection of Payments for Services Rendered	0.754	5.625	0.184	6.500
C02818 Education-Others	324.450	279.500	161.156	294.600
C02819 Receipts from Boys Secondary Schools	0.399	-	-	-
C02820 Receipts from Girls Secondary Schools	0.504	-	-	-
C02822 Receipts from Girls Primary Schools	(0.137)	-	-	-
C02824 Receipts from Libraries	0.176	-	-	-
Health	1,481.904	2,086.045	1,549.884	2,185.997
C02851 Health-Medical Colleges	3.674	0.866	4.307	4.950
C02852 Health-Dental Colleges	2.152	2.269	3.152	3.152
C02853 Health Schools	1.528	7.500	4.341	7.500
C02854 Health-Medical Schools	0.007	0.008	0.210	0.250
C02855 Health Sale of Outdoor Tickets	99.173	114.207	105.876	147.930
C02856 Health-Recoveries of Diet Charges	2.958	3.464	4.665	4.665
C02857 Health Room Rent	2.226	4.500	4.229	4.500
C02858 Health-Government Share of Fees Realized by Doctor from Patient	422.673	945.132	449.079	890.300
C02859 Health-Mental Hospital Receipts	3.441	3.928	4.088	4.500
C02860 Sale of Medicines and Vaccines	0.010	-	-	-
C02861 Health contributions from Local Bodies on account of Salaries of District Medical Officers	0.048	-	-	-
C02864 Health-Contribution by Federal Government	0.145	-	-	-
C02865 Health Other Contributions	1.093	-	-	-
C02866 Health Recoveries of Overpayment	312.407	324.008	378.211	378.500
C02867 Health-Collection of Payments for Services Rendered	1.562	1.868	2.472	2.500
C02868 Health fee for Chemical Examination	6.638	6.515	9.219	9.500
C02869 Health fees for Medical Examination	25.364	28.074	30.911	31.500
C02870 Health Fee realized on A/C of Registration of Private Clinic, Laboratories & X-Rays Clinic	10.459	11.757	11.980	15.250
C02871 Health other Receipts	533.216	585.500	464.547	605.500

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
C02872 Fees Realised on Account of Birth and Death Certificates	0.601	-	-	-
C02873 Fees realised on account of Anti-Rabic Treatment	0.186	-	-	-
C02875 Health - Other Receipts	52.343	46.449	72.597	75.500
C029 Social Services Miscellaneous	511.931	540.500	467.270	596.000
Labour				
Manpower Management	0.055	-	-	-
C02905 Receipts under the West Pakistan Ordinance, 1969	0.044	-	-	-
C02906 Registration and other Fees from Pakistanis working Abroad	0.011	-	-	-
Housing & Physical Planning	507.934	535.000	465.770	590.500
C02931 Sale of Plots	316.687	350.000	297.150	350.000
C02933 Income from Satellite Town Schemes	142.662	125.000	107.120	150.000
C02934 Recoveries of Overpayment	0.286	-	-	-
C02950 Others	48.299	60.000	61.500	90.500
Social Security and Social Welfare Measures	3.942	5.500	1.500	5.500
C02955 Penalties under Punjab Consumer Protection Act, 2005	3.649	5.500	1.500	5.500
C02970 Others	0.293	-	-	-
C03 MISCELLANEOUS RECEIPTS	79,616.393	68,972.777	95,626.436	86,213.833
C031 Economic Services Receipts-Food & Agriculture	966.727	1,072.000	1,092.043	1,146.500
Food	2.820	-	-	-
C03102 Recoveries of overpayments	2.820	-	-	-
Agriculture	963.907	1,072.000	1,092.043	1,146.500
C03116 Agriculture Receipts	(1.946)	-	-	-
C03117 Receipts from Experimental Farms	57.958	103.620	62.951	103.320
C03118 Receipts from Agriculture / Seed Farms	220.350	228.500	209.010	228.500
C03119 Receipts from District Farms	0.553	-	-	-
C03120 Receipts from Agriculture / Engineering / Machinery Maintenance Farms	114.707	200.000	126.650	200.000
C03121 Receipts from Boring Operation	24.067	36.000	24.928	36.000
C03122 Receipts from Research Operation	161.897	150.000	186.012	190.000
C03123 Receipts from Plant Protection Operations	171.463	115.000	249.359	139.200

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
C03124 Receipts from Soil Conservation & Operation	19.460	23.000	17.208	23.000
C03125 Receipt of Zoo	0.011	-	-	-
C03126 Operation Fees other than Cotton Fee under Cotton Control Ordinance	8.140	12.800	7.549	12.800
C03129 Receipts from Karkhana Alat-e-Zarae	0.098	-	-	-
C03130 Agricultural Receipts from Government Gardens	0.002	-	-	-
C03131 Agriculture Receipts form Station Gardens	0.013	-	-	-
C03132 Agriculture - Receipts of Arrears for Ex-Commission Agents on account of Sale of Cotton Seeds and Fertilizer	(0.039)	-	-	-
C03133 Receipts from Farm Managements Project	19.782	10.000	9.353	10.000
C03134 Recoveries of Overpayments	25.884	18.400	36.896	29.000
C03135 Collection of payments for Service Rendered	9.399	-	-	-
C03136 Agriculture - Others	128.096	171.680	159.076	171.680
C03137 Hire Charges of Tractors or Lower Land Leveling Equipment	0.136	-	-	-
C03138 Registration Fee - Seed Industry	0.522	-	-	-
C03199 Others	3.354	3.000	3.051	3.000
C032 Economic Services Receipts-Fisheries & Animal	1,558.935	1,346.072	1,535.656	1,649.910
Husbandry & Fisheries	330.451	320.000	420.596	379.908
C03201 Ordinary Receipts	317.231	309.000	405.282	364.978
C03203 Recoveries of Overpayments	0.906	1.000	1.000	1.930
C03205 Others	12.314	10.000	14.314	13.000
Animal Husbandry	1,228.484	1,026.072	1,115.060	1,270.002
C03221 Veterinary College and School Fees	0.009	-	-	-
C03223 Receipts from Livestock Farms	309.842	310.833	341.264	375.733
C03224 Receipts from Broiler Farms	176.393	150.000	188.128	219.000
C03225 Receipts from Research Institute	100.970	105.587	113.438	125.587
C03226 Receipts from transferred Agri. Farms	47.370	46.951	49.027	60.951
C03227 Insemination Fees	125.659	120.767	140.405	140.767
C03228 Receipts from Biological Section	262.794	120.000	130.497	136.030
C03229 Recovery of Overpayments	18.497	10.500	17.682	20.500
C03231 Others	139.569	129.834	116.916	150.834
C03232 Receipts on account of Sale of Semen	47.381	31.600	17.703	40.600

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
C033	Economic Services Receipts Forest	824.460	918.095	865.104	1,020.195
	Forest	824.460	918.095	865.104	1,020.195
C03301	Timber and Other Produce Removed from the Forest by Govt. Agencies	139.332	190.411	190.000	195.411
C03302	Timber and Other Produce Removed from the Forest by Government Agencies - Firewood & Charcoal	7.544	11.273	9.199	15.273
C03303	Timber and Other Produce removed Brush Wood, Chips and Stumps	0.115	-	-	-
C03305	Timber and Other Produce Removed the Forest by Government - Brush wood, Chips and Stumps	55.336	33.190	59.986	50.290
C03306	Timber and Other Produce removed from the Forest by Government - Sericulture Receipts	1.942	2.150	2.100	5.150
C03307	Timber & Other Produce Removed from the Forest by Consumer or Purchaser - Transfer	264.795	290.675	300.900	310.675
C03308	Timber and other Produce removed from the Forest by Consumer or Purchasers-Firewood and Charcoal	1.121	-	-	-
C03309	Timber & Other Produce Removed from the Forest by Consumer or Purchaser - Brush wood, Chips and Stumps	10.490	-	-	-
C03310	Timber & Other Produce Removed from the Forest by Consumer or Purchaser - Gazing and Fodder Grass	8.836	8.626	8.581	13.626
C03311	Timber & Other Produce Removed from the Forest by Consumer or Purchaser - Honey, Herbs & Medicinal Plants	7.137	9.028	8.987	15.028
C03312	Timber & Other Produce Removed from the Forest by Consumer or Purchaser - for Plants, Stumps, Seeds Mazri, Mazri, Palm, Grass other than fodder etc	2.204	-	-	-
C03313	Drift and Waif Wood and confiscated Forest Produce - Driftwood	0.018	-	-	-
C03314	Drift. Waif Wood & Confiscated forest Produce	18.259	-	-	-
C03315	Revenue from Forests not Managed by Govt.	12.998	-	-	-
C03316	Revenue from Forests not managed by Govt. Duty on transp	0.361	-	-	-
C03321	Fines & Forfeitures (Except Fines by Court)	1.797	-	-	-
C03322	Compensation under Forest Act including Fines by Courts	52.738	49.860	60.919	59.860
C03323	Lease Rent from Temporary Cultivation	3.645	55.528	5.478	55.528
C03324	Hire Charges of Bulldozers and Other Machinery	9.999	-	-	-
C03325	Recovery of Water Rates	0.119	-	-	-
C03326	Rent of buildings, Shops, Lands and Water Mills	27.986	-	-	-
C03327	Receipts under Wild Birds and Wild Animals Protection	95.959	126.730	116.061	146.730
C03328	Recoveries of Overpayment	3.384	-	-	-
C03329	Collection of Payments for Services Rendered	0.209	-	-	-
C03330	Receipts on account of Tree Cess	12.326	16.320	15.113	20.320
C03370	Other Receipts	85.810	124.304	87.780	132.304

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
C034 Economic Services Receipts, Cooperation, Irrigation and Embankment - Drainage Works	3,263.478	4,204.125	4,303.204	11,321.090
Cooperation	3.881	3.125	3.055	4.090
C03401 Audit Fee	0.122	0.125	0.247	0.440
C03403 Recovery from other Provincial Govts on account of training in Cooperative Training Institutions	0.022	0.050	0.016	0.050
C03404 Recovery of Overpayments	2.476	2.000	2.292	2.500
C03406 Others	1.261	0.950	0.500	1.100
IRRIGATION	3,259.597	4,201.000	4,300.149	11,317.000
Irrigation Works	3,225.542	4,123.000	4,259.162	11,239.000
C03431 Direct Receipts on account of Water Rate	2,677.102	3,635.200	3,580.014	7,915.200
C03432 Direct Receipts on account of sale of water	55.636	24.050	88.498	2,014.050
C03433 Recoveries of Expenditure	5.337	5.500	13.705	5.500
C03434 Irrigation Works-Others	154.695	165.701	166.358	765.701
C03435 Toll on Barrages	332.772	292.549	410.587	538.549
Embankments and Drainage	34.055	78.000	40.987	78.000
C03463 Recoveries of Expenditure	0.001	-	-	-
C03465 Works - Others	34.053	78.000	40.987	78.000
C03481 Other Miscellaneous Revenue	0.001	-	-	-
C035 Economic Services Receipts-Others	114.414	172.497	173.525	192.320
Fuel and Power	0.397	-	-	-
C03501 Fees for Petroleum Products	0.155	-	-	-
C03502 Others	0.006	-	-	-
C03503 Others	0.236	-	-	-
Industrial and Mineral Resources	5.394	5.500	6.100	6.500
C03506 Industrial Safety - Explosives Department	4.562	5.500	6.100	6.500
C03507 Receipts under Excise Duty on Minerals (Labour Welfare) Act 1967	0.013	-	-	-
C03508 Others - Industrial and Mineral Resources	0.819	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
Printing	85.854	144.177	144.665	160.000
C03511 Sale of Gazette	0.161	-	-	-
C03512 Sale of other Govt. Publications	0.307	9.986	2.195	10.000
C03515 Sale of Forms and Registers	0.081	-	-	-
C03516 Sale of Service Books	0.136	-	-	-
C03517 Sale of Forms and Registers to Union Councils	1.116	-	-	-
C03518 Sale of Other Forms	13.751	20.000	16.250	27.500
C03520 Printing Charges for work done for Provincial Govt. Departments	68.358	106.914	120.500	115.000
C03521 Recoveries of Overpayments	0.466	-	-	-
C03523 Others	1.478	7.277	5.720	7.500
Investment Promotion and Supplies	0.023	-	-	-
C03531 Fees on account of Purchase of Stores	0.023	-	-	-
Industries	22.746	22.820	22.760	25.820
C03541 Industries Receipts	0.282	-	-	-
C03544 Fees for Inspection of Boilers	15.679	15.500	17.350	18.500
C03545 Fees under Partnership Act, 1932	3.911	5.750	4.785	5.750
C03546 Recoveries of Overpayments	1.179	1.570	0.625	1.570
C03547 Collection of Payments for Services rendered	0.005	-	-	-
C03550 Technical Education & Vocational Training Authority (TEVTA)	1.653	-	-	-
C03553 Others	0.037	-	-	-
C036 Grants	33,718.391	4,177.250	39,525.714	2,437.486
Grants	33,718.391	4,177.250	39,525.714	2,437.486
C03601 Foreign Grants - Development Grants	9,941.726	4,177.250	3,709.722	2,437.486
C03603 Others Grants from Federal Govt. (Dev)	22,944.069	-	35,815.992	-
C03604 Other Grants from Federal Govt. Non-Dev. Fed. Govt.	827.840	-	-	-
C03634 Foreign Aided Project	4.756	-	-	-
C037 Extraordinary Receipts	976.788	20,355.600	10,250.004	30,355.550
Extraordinary Receipts	960.674	19,361.744	8,709.079	28,861.694
C03701 Sale of Land	496.101	2,355.252	2,865.805	2,355.202
C03702 Sale of Land - Sale of Town Sites in Colonies	233.207	10,000.000	2,430.522	14,000.000
C03703 Sale of Land-Sale of Under Developed Agri. Land	144.042	2,000.000	1,167.310	3,500.000

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
C03704 Sale of Land - Sale of under-developed Agriculture Land by Auction or Private Treaty in Colonies	3.960	4.911	12.350	4.911
C03705 Sale of Land-Property Rights to Tenants in Colonies	31.713	4,000.000	2,027.432	6,500.000
C03706 Sale of Other Government Assets	1.081	1.581	2.070	1.581
C03707 Other Receipts - Fees, Fines and Forfeitures	46.691	1,000.000	203.590	2,500.000
C03709 Sale of Land by PPB or RPC	0.312	-	-	-
C03710 Sale of Government Assets by PPB or PRC	3.567	-	-	-
Sale of Agricultural Machinery	0.665	-	-	-
C03720 Others	0.665	-	-	-
Others - Receipts	15.449	993.856	1,540.925	1,493.856
C03721 Sale Proceed and Rent of Agri. Land	0.006	0.001	2.106	0.001
C03722 Interest on deferred payments of Land sold in colonies	3.858	4.815	1.901	4.815
C03725 Others - Receipts	11.190	989.040	1,536.918	1,489.040
C03727 Recovery of Monetized Value of Vehicle	0.395	-	-	-
C038 Others	30,926.667	30,579.345	31,023.403	30,689.157
C03801 Unclaimed Deposits	16,204.563	-	121.200	-
C03802 Sale of Stores and Materials	17.145	18.500	9.366	18.500
C03803 Sale of Land & Houses, etc.	0.120	-	-	-
C03804 Contributions	0.002	-	-	-
C03805 Rent, Rates & Taxes	214.760	325.100	58.131	225.100
C03806 Citizenship, Nationalization, Passport and Copyright Fees	0.041	-	-	-
C03807 Realizations under the Monopolies & Restrictive Trade Practices Ordinances	(1.014)	-	-	-
C03808 Receipts under the Mines & Oil-fields & Mineral Development (Federal Control) Act, 1948	8,782.154	11,000.000	10,000.000	11,660.000
C03810 Departmental Receipts from Fertilizers	0.001	-	-	-
C03813 Other Receipts - Fees realized under the Import & Export Act 1950	0.001	-	-	-
C03814 Other Receipts - Sale proceeds of Export Guides	0.008	-	-	-
C03816 Other Receipts - Sale of Publicity Material and rent of Documentaries and Films	0.032	-	-	-
C03818 Fees for Registration of Societies under the Registration Act	1.991	3.500	4.120	4.200
C03820 Sale Proceeds of Highway Safety Codes	1.063	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
C03821 Receipts of Tourist Department	75.347	85.150	69.027	85.150
C03822 Receipts from Zoological Gardens	(0.143)	-	-	-
C03823 Recoveries from Fed. Govt. on A/c of Com	0.051	-	-	-
C03824 Recoveries of Overpayment	1,521.293	1,362.376	1,706.950	1,750.250
C03825 Collection of Payments for Service Rendered	10.015	5.500	6.086	5.500
C03828 Leather Export Cess	0.085	-	-	-
C03829 Fees, Fines & Forfeiture	600.887	150.000	596.945	150.000
C03831 Fees, and Subscription by Petitions Writer and Traders in Katchery Compounds	6.968	12.500	4.847	12.500
C03832 Licence fee for Storage or Sale of Petroleum	0.197	-	-	-
C03833 Fees under the Poisons Act	0.149	-	-	-
C03835 Arms Licence Fees	377.609	951.658	898.789	1,087.418
C03836 Under the Cattle Trespass Act 1939	0.355	-	-	-
C03837 Fees for all Allotment of Land and Gardens to Refugees	0.011	-	-	-
C03839 Settlement Fees	2.669	-	2.671	-
C03840 Fees for transfer & issue of Duplicate	0.487	-	1.450	-
C03841 Fee Fines not Specified Elsewhere	98.509	80.500	83.753	80.500
C03842 Treasure Trove Act 1878	0.515	-	-	-
C03843 Sale Proceeds of Durbar and Other presents	0.005	-	-	-
C03845 Ferry Receipts under the Ferries Act of 1978	0.010	-	-	-
C03846 Receipts from the deposit account of the Chief Settlement Commissioner	14.577	12.500	8.789	12.500
C03847 Sand and Quarry fees	0.003	-	-	-
C03849 Contractor Penalty	5.600	-	-	-
C03850 Miscellaneous recoveries made by NAB from defaulte	89.624	-	75.676	-
C03855 Initial Environmental Examination and Environmental	35.984	35.100	43.295	35.100
C03859 Collection of Registration / Work Perm	0.114	-	-	-
C03866 Fee for Issuance of Licences to Private Security C	5.480	-	-	-
C03867 Fee for renewal of licences of Private Security Co	2.694	-	2.525	-
C03870 Others	2,546.845	16,281.961	16,980.456	15,307.139
C03871 Hajj Arrangement - Recoveries of Electric	0.246	-	-	-
C03872 Other Receipts - Recoveries of Claims Under the Ehtasab Act 1997	3.114	-	-	-
C03878 Fee for Grant / Renewal of Licences for Registration / Fines of Internet Cafes	-	-	4.690	-
C03879 Recoveries made by Anti Corruption Establishment	108.221	15.000	129.911	15.000

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
C03886 Fee for Issuance of Fee & Registration	0.296	-	-	-
C03887 Fines on Hoarding & High Price Sale	24.219	-	22.261	-
C03894 Fines of Lahore Ring Road Authorities	82.916	110.000	87.409	110.000
C03899 Fees, Fines and Foreiture - Transport Department	90.848	130.000	105.056	130.300
C039 Development Surcharge & Royalties(Fed-Transfers)	7,266.533	6,147.793	6,857.783	7,401.625
C03901 Petroleum Levy	0.193	-	-	-
C03904 Surcharge-on Natural Gas Share of Net Proceeds assigned to Provinces	652.261	(96.689)	1,695.643	2,021.425
C03907 Net Proceed of Royalty on Crude Oil assigned to Provinces	4,768.023	4,615.771	3,614.563	3,647.854
C03908 Net Proceed of Royalty on Natural Gas assigned to Provinces	1,846.056	1,628.711	1,547.577	1,732.346
TOTAL GENERAL REVENUE RECEIPTS	1,477,871.050	1,750,035.691	1,712,731.750	2,088,304.404

ESTIMATES OF CAPITAL RECEIPTS

(Rs. in million)

Head of Account	Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
E CAPITAL RECEIPTS	208,368.852	490,593.769	586,381.516	564,710.027
Account No.I	65,146.852	111,630.925	73,486.278	79,148.907
Account No.II	143,222.000	331,869.319	482,021.451	420,339.344
E01 RECOVERIES OF INVESTMENT	0.034	-	-	-
E011 Irrigation Receipts	0.034	0.000	0.000	0.000
E01111 Others	0.034	-	-	-
E02 RECOVERIES OF LOANS AND ADVANCES	2,319.186	1,280.116	18,524.518	3,049.137
E022 From District Govts. TMAS / Local Bodies	23.707	23.768	23.768	16.777
E02202 TMAs	23.707	23.768	23.768	16.777
E023 Loans to Financial Institutions	2,000.000	-	-	-
E02301 Domestic Loans Cooperative Bank Limited	2,000.000	-	-	-
E024 From Non-Financial Institutions	233.472	1,236.434	18,476.963	3,008.573
E02402 Foreign Loans	-	-	-	-
E02420 Others	233.472	1,236.434	18,476.963	3,008.573
E025 From Govt Servants	61.937	19.821	23.766	23.766
E02501 House Building Advance	8.352	7.851	11.102	11.102
E02502 Motor Car Advance	2.950	2.660	5.358	5.358
E02503 Motor Cycle Advance	50.635	9.310	7.306	7.306
E026 From Private Sector	0.070	0.093	0.021	0.021
E02601 Taccavi Loans to Zamindars	0.049	0.065	0.003	0.003
E02602 To Cultivators	0.021	0.028	0.018	0.018
E03 DEBT	62,827.632	110,350.809	54,961.760	76,099.770
E031 PERMANENT DEBT - DOMESTIC (Account-I)	-	25,000.434	15,989.000	25,000.434
E03101 Permanent Debt - Direct	-	0.434	-	0.434
E03120 Others	-	25,000.000	15,989.000	25,000.000

ESTIMATES OF CAPITAL RECEIPTS

(Rs. in million)

Head of Account	Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
E033 PERMANENT DEBT - FOREIGN	62,827.632	85,350.375	38,972.760	51,099.336
E03301 Permanent Debt (Foreign) - Debit	10,443.080	40,791.300	11,073.447	15,177.456
E03302 Foreign Debt-received from Federal Government	52,384.552	44,559.075	27,899.313	35,921.880
PUBLIC DEBT [Loans from Commercial Banks (A/c-II)]	143,222.000	331,869.319	482,021.451	420,339.344
E01 Recoveries of Investment	-	173,912.500	198,571.451	217,434.344
E012 State Trading Schemes Receipts	-	173,912.500	198,571.451	217,434.344
E01202 Provincial	-	171,812.500	191,766.792	217,334.344
E01203 Others	-	2,100.000	1,000.000	100.000
E01275 Other State Trading Schemes Receipts	-	-	5,804.659	-
E03 DEBT	143,222.000	157,956.819	283,450.000	202,905.000
E032 FLOATING DEBT	143,222.000	157,956.819	283,450.000	202,905.000
E03202 Cash Credit Accommodation (A/C-II)	143,222.000	157,956.819	283,450.000	202,905.000
CAPITAL RECEIPTS	-	47,093.525	30,873.787	65,221.776
E03 DEBT	-	47,093.525	30,873.787	65,221.776
E033 Foreign Debt (Permanent)	-	47,093.525	30,873.787	65,221.776
E03301 Permanent Debt (Foreign) - Debit	-	-	7,354.781	-
E03302 Foreign Debt (Permanent) received from the Federal Govt.	-	47,093.525	23,519.006	65,221.776
TOTAL PROVENCAL CONSOLIDATED FUND	1,686,239.902	2,240,629.460	2,299,113.266	2,653,014.431
Account No.I	1,543,017.902	1,908,760.141	1,817,091.815	2,232,675.087
Account No.II	143,222.000	331,869.319	482,021.451	420,339.344

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account	Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
TOTAL PROVINCIAL CONSOLIDATED FUND	1,674,564.980	2,115,629.460	2,259,322.297	2,528,014.431
1 CURRENT REVENUE EXPENDITURE	1,200,006.114	1,318,337.720	1,314,906.737	1,427,900.273
2 CURRENT CAPITAL EXPENDITURE	241,018.312	460,291.740	569,193.228	540,114.158
i) CURRENT CAPITAL EXPENDITURE A/C-I	79,664.565	128,422.421	87,171.777	119,774.814
ii) CURRENT CAPITAL EXPENDITURE A/C-II	161,353.747	331,869.319	482,021.451	420,339.344
3 DEVELOPMENT EXPENDITURE (GROSS)	233,540.554	337,000.000	375,222.332	560,000.000
i) DEVELOPMENT REVENUE EXPENDITURE	159,968.175	256,801.600	265,691.242	323,917.660
ii) DEVELOPMENT CAPITAL EXPENDITURE	73,572.379	80,198.400	109,531.090	236,082.340

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account	Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
SUMMARY				
01 GENERAL PUBLIC SERVICES	699,483.827	778,129.371	736,043.954	835,089.980
011 Executive & Legislative Organs, Financial and Fiscal Affairs	275,579.524	313,881.603	291,376.356	337,372.500
014 Transfers	416,761.249	456,737.745	435,689.535	488,451.609
015 General Services	7,130.843	7,508.028	8,976.091	9,263.884
019 General Public Services not Elsewhere Defined	12.211	1.995	1.972	1.987
03 PUBLIC ORDER AND SAFETY AFFAIRS	174,685.073	172,525.227	190,437.532	189,716.027
031 Law Courts	24,659.811	27,738.295	29,737.238	31,442.425
032 Police	128,587.212	120,604.313	134,414.854	130,621.182
033 Fire Protection	712.239	709.627	885.930	787.606
034 Prison Administration and Operation	8,279.183	9,849.983	9,809.061	11,095.825
036 Administration of Public Order	12,446.628	13,623.009	15,590.449	15,768.989
04 ECONOMIC AFFAIRS	98,779.957	118,110.238	126,187.406	123,408.018
041 General Economic, Commercial & Labour Affairs	1,201.857	2,941.586	2,629.743	3,379.410
042 Agri. Food, Irrigation, Forestry & Fishing	55,629.945	69,100.542	73,113.220	77,216.807
043 Fuel and Energy	3,147.598	163.343	167.775	183.044
044 Mining and Manufacturing	8,998.100	10,902.601	11,811.785	11,996.228
045 Construction and Transport	29,786.129	34,910.372	38,310.052	30,531.917
047 Other Industries	16.328	91.794	154.831	100.612
05 ENVIRONMENT PROTECTION	402.007	489.390	537.738	517.415
053 Pollution Abatement	402.007	489.390	537.738	517.415
06 HOUSING AND COMMUNITY AMENITIES	12,368.935	7,848.137	23,165.790	11,909.070
061 House Development	643.603	748.916	1,213.964	965.674
062 Community Development	2,951.438	1,299.308	11,709.856	4,748.013
063 Water Supply	8,773.894	5,799.913	10,241.970	6,195.383
07 HEALTH	139,180.193	157,071.330	153,455.989	175,646.806
073 Hospital Services	113,440.253	127,151.911	118,476.957	136,384.098
074 Public Health Services	4,829.148	6,003.205	11,930.082	14,900.318
076 Health Administration	20,910.792	23,916.214	23,048.950	24,362.390
08 RECREATIONAL, CULTURE AND RELIGION	3,670.201	3,779.852	3,624.804	4,343.017
081 Recreational and Sporting Services	917.938	920.764	1,001.239	1,216.277
082 Cultural Services	801.285	1,028.683	921.200	1,149.544
083 Broadcasting and Publishing	798.803	1,141.857	1,197.769	1,218.159
084 Religious Affairs	1,000.322	517.145	336.755	547.179
086 Admn. Info/. Recreation & Culture	151.853	171.403	167.841	211.858

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account	Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
09 EDUCATION AFFAIRS AND SERVICES	56,074.024	71,802.597	74,336.396	77,183.190
091 Pre. Primary Education Affairs & Service	1,334.869	2,089.459	1,914.958	2,184.027
092 Secondary Education Affairs and Services	19,446.325	30,366.212	33,539.000	31,347.528
093 Tertiary Education Affairs and Services	31,425.471	34,851.976	34,350.541	39,003.225
094 Education Services Nondefinable by level	255.995	271.455	326.825	291.861
095 Subsidiary Services to Education	442.625	566.422	497.833	635.286
097 Education Affairs, Services Not Elsewhere Defined	3,168.739	3,657.073	3,707.239	3,721.263
10 SOCIAL PROTECTION	15,361.897	8,581.578	7,117.128	10,086.750
107 Administration	13,337.075	6,042.289	4,561.030	7,205.686
108 Others	2,024.822	2,539.289	2,556.098	2,881.064
TOTAL CURRENT REVENUE EXPENDITURE (GROSS)	1,200,006.114	1,318,337.720	1,314,906.737	1,427,900.273
<i>LESS</i> Subsidies	16,226.520	20,710.815	23,819.166	22,723.920
TOTAL CURRENT REVENUE EXPENDITURE (NET)	1,183,779.594	1,297,626.905	1,291,087.571	1,405,176.353

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022	
01	General Public Services	699,483.827	778,129.371	736,043.954	835,089.980	
011	Executive & Legislative Organs, Financial and Fiscal Affairs	275,579.524	313,881.603	291,376.356	337,372.500	
0111	Executive and Legislative Organs	11,667.908	13,016.078	14,537.305	15,201.370	
011101	Parliamentary / Legislative Affairs	2,497.366	3,041.087	3,176.503	3,502.053	
	General Administration	PC21010	1,346.230	1,503.438	1,864.966	1,611.248
LQ4053	Provincial Assembly		882.748	1,101.408	995.213	1,101.408
LQ4062	Law and Parliamentary Affairs Department		334.400	202.219	582.029	264.374
LQ4502	Human Rights & Minorities Affairs Department		129.082	199.811	213.734	245.466
SP4013	Law & Parliamentary Affairs Department South Punjab		-	-	73.990	-
	General Administration (Charged)	PC24010	1,151.136	1,537.649	1,311.537	1,890.805
LQ4054	Provincial Assembly (Charged)		6.029	8.340	4.890	9.340
LQ4055	Provincial Assembly Department (Charged)		1,145.107	1,529.309	1,306.647	1,881.465
011103	Provincial Executive	1,505.806	1,348.944	1,527.795	1,632.751	
	General Administration (Charged)	PC24010	432.958	489.948	427.617	542.193
LQ4056	Governor's House (Charged)		2.648	15.668	2.037	15.848
LQ4057	Governor's Secretariat (Charged)		204.385	212.797	198.596	233.961
LQ4376	Staff and Household (Charged)		225.925	261.483	226.984	292.384
	General Administration	PC21010	1,072.848	858.996	1,100.178	1,090.558
LQ4058	CM's Office (including expenditure on Hospitality / Security of incoming Foreign Delegations)		774.734	588.561	799.974	780.776
LQ4059	Ministers		298.114	270.435	300.204	309.782
011104	Administrative Inspection	458.693	497.411	515.172	624.853	
	General Administration	PC21010	458.693	497.411	515.172	624.853
LQ4060	Chief Minister Inspection Team		125.702	110.648	131.808	124.266
LQ4061	Provincial Ombudsman		303.124	347.675	347.676	452.992
LQ5037	Provincial Ombudsperson		29.867	39.088	35.688	47.595
011105	District Administration	5,233.182	5,900.395	6,519.604	6,695.578	
	General Administration	PC21010	5,233.182	5,900.395	6,519.604	6,695.578
LQ4466	Deputy Commissioner Officer(s)		786.738	1,178.095	1,010.765	1,198.337
LQ4583	District Administration		1,571.507	1,674.783	1,950.190	1,938.840
LQ4584	Sub Divisional Administration		1,876.868	2,079.106	2,346.358	2,380.227
LQ4586	Additional Collector		998.069	968.411	1,212.291	1,178.174

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
011106	Tehsil Administration	308.122	455.896	474.658	462.945
	General Administration	PC21010	308.122	474.658	462.945
	LQ4467 Assistant Commissioner Office(s)	308.122	455.896	474.658	462.945
011108	Local Authority Administration & Regulation	318.361	406.077	773.883	663.929
	General Administration	PC21010	318.361	773.883	663.929
	LQ4065 Local Government and Community Development Department	318.361	406.077	717.796	409.181
	SP4012 LG&CD Department South Punjab	-	-	56.087	254.748
011110	General Commission and Enquires	711.386	714.254	806.748	792.620
	General Administration	PC21010	703.717	806.748	792.620
	LQ4092 Public Service Commission	691.468	697.700	781.640	764.050
	LQ4673 Official Language Committee S&GAD	12.249	16.554	25.108	28.570
	Miscellaneous	PC21031	7.669	-	-
	LQ4284 Official Language Committee	7.669	-	-	-
011111	Divisional Administration	634.992	652.014	742.942	826.641
	General Administration	PC21010	634.992	742.942	826.641
	LQ4465 Commissioner Office(s)	198.319	251.575	231.060	265.104
	LQ4508 Divisional Administration	389.737	344.766	447.234	495.939
	LQ4519 Circuit House	46.936	55.673	64.648	65.598
0112	Financial and Fiscal Affairs	235,235.221	259,038.699	249,622.584	286,757.979
011204	Administration of Financial Affairs	992.065	2,120.775	1,799.300	4,110.950
	General Administration	PC21010	992.065	1,799.300	4,110.950
	LQ4066 Finance Department	979.889	2,089.859	1,745.889	3,887.202
	LQ5293 Provincial Finance Commission	12.176	30.916	11.703	31.432
	SP4005 Finance Department South Punjab	-	-	41.708	192.316
011205	Tax Management (Customs, Income Tax, Excise etc.)	4,049.112	4,606.003	6,242.657	5,839.402
	Provincial Excise	PC21003	654.714	1,397.972	1,050.217
	LQ4005 Direction	618.003	497.441	1,255.779	993.633
	LQ4006 Cost of Manufacturing Opium Tablets	-	0.073	0.001	0.077
	LQ4007 Excise Bureau	36.711	40.658	142.192	56.507
	Stamps	PC21004	529.905	664.769	672.278
	LQ4008 Superintendence	28.696	25.493	28.930	39.828
	LQ4009 Cost of Stamps Supplied from Central Stamps Store	463.050	562.606	577.443	567.064
	LQ4010 Charges for the Sale of Stamps	38.159	57.510	58.396	65.386

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022	
	Registration	PC21006	73.194	98.187	104.845	104.016
LQ4016	Superintendence		5.556	8.144	5.288	8.263
LQ4574	District Charges		67.638	90.043	99.557	95.753
	Charges on A/c of Motor Vehicles Act	PC21007	480.742	556.809	816.959	732.686
LQ4017	Registration and Token Tax		288.272	287.203	550.534	424.049
LQ4018	Route Permits of Vehicles		192.470	269.606	266.425	308.637
	Other Taxes and Duties	PC21008	1,008.034	859.516	1,218.591	906.057
LQ4021	Cotton Fee		2.023	4.814	-	-
LQ4022	Urban Immovable Property Tax		770.513	591.865	930.999	606.322
LQ5320	Charges Under Electricity Act		235.498	262.837	287.592	299.735
	General Administration	PC21010	1,302.523	1,907.710	2,039.521	2,374.148
LQ4067	Excise and Taxation Department		97.910	98.882	122.444	117.291
LQ4099	Board of Revenue		587.552	491.376	955.496	549.259
LQ4768	Member Colonies		2.206	2.403	3.149	2.790
LQ4784	Punjab Revenue Authority		594.495	1,246.000	774.928	1,500.000
LQ5471	Appellate Tribunal of PRA		20.360	69.049	69.050	78.361
SP4004	Board of Revenue (South Punjab)		-	-	114.454	126.447
011206	Accounting Services		956.913	1,037.715	1,082.552	1,174.427
	General Administration	PC21010	956.913	1,037.715	1,082.552	1,174.427
LQ4100	Inspectorate of Treasuries		28.576	56.909	40.492	70.111
LQ4101	Treasuries/District Accounts Offices		928.337	980.806	1,042.060	1,104.316
011207	Auditing Services		418.473	539.909	418.904	611.364
	General Administration	PC21010	418.473	539.909	418.904	611.364
LQ4102	Local Fund Audit Department		29.394	539.909	418.904	611.364
LQ4561	Divisional Directorate LFA Lahore Division		70.464	-	-	-
LQ4562	Divisional Directorate LFA Faisalabad Division		48.357	-	-	-
LQ4563	Divisional Directorate LFA Gujranwala Division		49.210	-	-	-
LQ4564	Divisional Directorate LFA Rawalpindi Division		50.932	-	-	-
LQ4565	Divisional Directorate LFA Multan Division		49.276	-	-	-
LQ4566	Divisional Directorate LFA Sargodha Division		30.924	-	-	-
LQ4567	Divisional Directorate LFA D.G. Khan Division		29.320	-	-	-
LQ4568	Divisional Directorate LFA Bahawalpur Division		39.780	-	-	-
LQ4569	Divisional Directorate LFA Sahiwal Division		20.816	-	-	-
011210	Pension Civil		228,813.637	250,713.500	240,059.674	275,000.000
	Pension	PC21028	228,813.637	250,713.500	240,059.674	275,000.000
LQ4278	Pension		228,813.637	250,713.500	240,059.674	275,000.000

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
011250	Others	5.021	20.797	19.497	21.836
	Miscellaneous	PC21031	5.021	19.497	21.836
	LQ4285 Government Contribution to Group Insurance	5.021	20.797	19.497	21.836
0114	Foreign Debt Management	14,932.950	15,287.491	13,549.665	13,240.763
011402	Interest on Foreign Debt Payable to Federal Government (Charged)	14,932.950	15,287.491	13,549.665	13,240.763
	Interest on Debt & other Obligations	PC24044	14,932.950	13,549.665	13,240.763
	LQ4409 IDA Credit (Charged)	14,932.950	15,287.491	13,549.665	13,240.763
0115	Domestic Debt Management	13,743.445	26,539.335	13,666.802	22,172.388
011502	Investment and Domestic Debt	13,743.445	26,539.335	13,666.802	22,172.388
	Interest on Debt & other Obligations	PC24044	13,743.445	13,666.802	22,172.388
	LQ4400 Interest on Domestic Loans Taken for Development Schemes from Federal Government (A) (Charged)	424.405	310.867	310.877	210.806
	LQ4401 Interest on Domestic Loans Taken for Scrap Tubewells from Federal Government (B) (Charged)	521.390	416.223	416.233	355.215
	LQ4402 Permanent Debt (Market Loans) (Charged)	-	0.500	-	0.500
	LQ4403 Floating Debt (Charged)	-	7,000.000	-	3,000.000
	LQ4404 Un-Funded Debt (Charged)	12,797.649	13,811.742	12,939.691	14,350.635
	LQ4405 Other Obligations (Charged)	0.001	0.003	0.001	0.003
	LQ4477 Payment of interest to Financial Institutions (Charged)	-	5,000.000	-	4,255.229
	LQ4539 Payment of Interest to Bank of Punjab (Charged)	-	-	-	-
014	Transfers	416,761.249	456,737.745	435,689.535	488,451.609
0141	Transfers (Inter-Governmental)	416,761.249	456,737.745	435,689.535	488,451.609
014102	To District Governments	-	-	-	-
	Miscellaneous	PC21031	-	-	-
	LQ4341 District Government	-	-	-	-
014103	To TMAs (Tehsil, Town and Unions)	0.489	-	-	-
	Miscellaneous	PC21031	0.489	-	-
	LQ4342 Grant -In-Aid to Union Administration	0.254	-	-	-
	LQ4385 Grant-in-Aid to Tehsil Municipal Administration	0.235	-	-	-
014106	Cantonment Board	1,101.523	1,500.000	1,499.511	1,500.000
	Miscellaneous	PC21031	1,101.523	1,499.511	1,500.000
	LQ4454 Grant-in-Aid to Cantonment Board	1,101.523	1,500.000	1,499.511	1,500.000
014108	District Health Authorities	79,368.180	95,000.000	92,749.696	101,246.050
	Miscellaneous	PC21031	79,368.180	92,749.696	101,246.050
	LQ5580 District Health Authorities	79,368.180	95,000.000	92,749.696	101,246.050
014109	District Education Authorities	276,203.868	290,000.000	279,212.095	315,751.100
	Miscellaneous	PC21031	276,203.868	279,212.095	315,751.100
	LQ5581 District Education Authorities	276,203.868	290,000.000	279,212.095	315,751.100

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
014110	Others	11,799.303	8,237.744	15,640.159	5,451.609
	Irrigation & Land Reclamation	PC21009	53.028	76.506	63.604
DQ4003	Grant in Aid to DG Khan (Hill Torrents)		4.970	8.958	7.666
LQ4049	Grant-in-Aid to Engineering Academy		46.423	62.220	53.882
RQ4001	Grant in Aid to Rajanpur (Hill Torrents)		1.635	5.328	2.056
	Miscellaneous	PC21031	11,746.275	8,161.238	15,576.555
BO4006	Grant to Cholistan Development Authority, Bahawalpur		143.913	351.860	183.511
LQ4298	Implementation of Jinnah Abadies		10.943	12.260	10.720
LQ4761	Grant in Aid		9,121.650	2,354.000	12,436.532
LQ4427	Punjab Economic Research Institute		42.169	146.774	69.594
LQ4428	Punjab Quran Board		5.276	35.184	6.802
LQ4429	Information Technology Board		644.352	1,980.850	1,271.910
LQ4431	Punjab Privatization Board		20.774	51.260	23.859
LQ4432	Society for Prevention of cruelty to Animals		25.082	25.582	25.321
LQ4534	Rural Development Project Bahawalpur		41.355	120.494	56.554
LQ5311	Guarantee of Annual Income Rom Post		0.441	0.662	10.207
LQ5043	PMU Land record Management & Information System (Project - BOR)		1,686.433	3,082.312	1,481.545
LQ4320	Grant to Health & Education Institutions		3.887	-	-
014111	District Council	1,925.930	62,000.000	3,922.930	64,502.849
	Miscellaneous	PC21031	1,925.930	62,000.000	3,922.930
LQ5512	Metropolitan Corporation		-	62,000.000	-
LQ5612	Metropolitan Corporation		1,925.930	-	3,922.930
014112	Municipal Corporations	4,319.214	-	6,386.660	-
	Miscellaneous	PC21031	4,319.214	-	6,386.660
LQ5613	Municipal Corporations		4,319.214	-	6,386.660
014113	Municipal Committees	20,675.018	-	22,000.726	-
	Miscellaneous	PC21031	20,675.018	-	22,000.726
LQ5614	Municipal Committees		20,675.018	-	22,000.726
014114	Union Councils	10,140.000	0.001	-	0.001
	Miscellaneous	PC21031	10,140.000	0.001	-
LQ5579	Union Councils		10,140.000	0.001	-
014115	District Council	11,227.724	-	14,277.758	-
	Miscellaneous	PC21031	11,227.724	-	14,277.758
LQ5611	District Council		11,227.724	-	14,277.758

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
015	General Services	7,130.843	7,508.028	8,976.091	9,263.884
0151	Personnel Services	4,034.278	4,919.154	5,265.481	6,546.436
015101	Establishment Services General Administration	3,848.384	4,720.684	5,061.530	6,326.749
	General Administration	PC21010	3,848.384	4,720.684	5,061.530
LQ4063	Services & General Administration Deptt.	737.270	888.045	764.284	1,155.199
LQ4090	Director General Protocol	54.669	77.002	68.784	90.197
LQ4306	Punjab Procurement Regulatory Authority (PPRA)	32.340	99.298	35.054	97.278
LQ4307	I & C Wing (S&GAD)	49.304	93.003	96.767	40.271
LQ4504	VIP Flight Maintenance & Operation Cell	127.637	130.821	183.057	640.709
LQ4507	Aviation Flight (RW)	86.035	144.125	203.937	153.291
LQ4536	O & M Wing (S&GAD)	138.122	137.833	138.781	152.134
LQ4537	Budget & Accounts Wing (S&GAD)	1,875.676	1,679.321	2,035.546	1,983.018
LQ4556	Punjab Government Servants Housing Foundation (PGSHF)	-	500.000	468.750	500.000
LQ4638	Infrastructure Development Authority	417.287	445.000	333.750	350.000
LQ4668	Services Wing (S&GAD)	170.902	156.077	183.650	180.511
LQ4693	Special Monitoring Unit (SMU)	-	-	-	68.056
LQ4937	Section Officer (Audit & Financial Assistance) Budget and Accounts	79.825	234.838	118.090	238.544
LQ5039	Punjab Oversees Pakistan Commission	79.317	135.321	98.931	136.360
LQ5718	The Ravi Urban Development Authority	-	-	100.000	-
SP4001	ACS South Punjab	-	-	232.149	541.181
015102	Human Resource Management	185.894	198.470	203.951	219.687
	General Administration	PC21010	185.894	198.470	203.951
LQ4383	Management and Professional Development Department	110.390	57.412	82.058	72.023
LQ5992	Punjab Institute of Management and Professional Development Institute	75.504	141.058	121.893	147.664
0152	Planning Services	2,700.064	1,936.075	3,270.580	2,140.903
015201	Planning	2,700.064	1,936.075	3,270.580	2,140.903
	General Administration	PC21010	735.496	885.612	856.949
LQ4068	Planning and Development Department	685.033	812.846	726.658	911.696
LQ4772	Director General Monitoring & Evaluation	50.463	72.766	47.437	75.494
SP4003	Planning & Development Department in Punjab Civil Secretariat (South)	-	-	82.854	215.848
	Miscellaneous	PC21031	1,964.568	1,050.463	2,413.631
LQ4286	Planning and Development Department	50.362	52.313	50.571	58.152
LQ5327	Punjab Social Protection Authority	1,648.432	362.928	1,950.864	197.928
LQ4555	Planning Offices	265.774	379.834	368.500	425.783
LQ4687	Punjab Public Private Partnership Authority (PPPPA)	-	255.388	43.696	256.002
0153	Statistics	208.947	391.436	216.814	299.892
015301	Statistics	208.947	391.436	216.814	299.892
	Miscellaneous Departments	PC21023	208.947	391.436	216.814
LQ4238	Bureau of Statistics	208.947	391.436	216.814	299.892

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
0154	Other General Services	187.554	261.363	223.216	276.653
015403	Centralized Printing And Publishing	187.554	261.363	223.216	276.653
	Stationery and Printing	PC21029	187.554	223.216	276.653
BO4005	Govt. Press, Bahawalpur	28.637	41.794	28.513	45.685
LQ4279	Controller Printing and Stationery	14.232	18.649	17.330	21.681
LQ4280	Purchase of Stationery Stores	17.620	55.080	54.138	55.500
LQ4281	Purchase of Plain Paper used with Stamps	3.320	11.473	10.753	12.003
LQ4282	Government Press Lahore	123.745	134.367	112.482	141.784
019	Gen.Public Services Not Elsewhere Defined	12.211	1.995	1.972	1.987
0191	Gen.Public Services Not Elsewhere Defined	12.211	1.995	1.972	1.987
019120	Others	12.211	1.995	1.972	1.987
	Privy Purses	PC24045	12.000	1.600	1.600
LQ4319	Maintenance Allowance to Ex-Rulers (Charged)	12.000	1.600	1.600	1.600
	Miscellaneous	PC21031	0.211	0.395	0.387
DQ4007	Miscellaneous Expenditure on Tribes in D.G.Khan	0.211	0.304	0.286	0.320
RQ4066	Miscellaneous Expenditure on Tribes in Rajanpur	-	0.091	0.086	0.067
03	Public Order And Safety Affairs	174,685.073	172,525.227	190,437.532	189,716.027
031	Law Courts	24,659.811	27,738.295	29,737.238	31,442.425
0311	Law Courts	24,659.811	27,738.295	29,737.238	31,442.425
031101	Courts/Justice	23,110.899	26,032.669	28,122.019	29,442.215
	General Administration	PC21010	95.817	83.979	103.149
LQ4091	Punjab Service Tribunal	95.817	83.979	115.667	103.149
	Administration of Justice (Charged)	PC24011	4,791.845	5,659.224	5,925.329
LQ4112	High Court (Charged)	4,791.845	5,659.224	5,732.872	5,925.329
	Administration of Justice	PC21011	18,045.357	20,005.256	23,168.335
LQ4111	High Court	40.642	71.570	75.700	63.700
LQ4114	Session Courts	6,728.664	7,689.258	8,407.652	8,841.331
LQ4115	Civil Courts	11,008.212	11,940.998	13,261.180	13,971.668
LQ4116	Special Courts	228.125	256.190	264.017	233.426
LQ4117	Courts of Small Causes	39.714	47.240	46.228	58.210
	Miscellaneous Departments	PC21023	177.880	284.210	245.402
LQ4226	Labour Courts	128.419	211.406	151.010	171.457
LQ4475	Labour Appellate Tribunal Lahore	28.170	30.563	34.878	34.994
LQ4636	Punjab Appellate Tribunal -II Multan	21.291	42.241	32.815	38.951

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022	
031102	Attorneys / Legal Services	PC21011	1,397.350	1,553.625	1,472.978	1,847.919
	LQ5467 Solicitor's Department		76.132	68.347	83.556	87.569
	LQ5468 Mufassil Establishment		575.420	756.963	579.538	892.715
	LQ5469 Advocate General		745.798	728.315	809.884	867.635
031103	Punjab Judicial Academy	PC21011	150.000	150.000	140.625	150.000
	LQ4472 Punjab Judicial Academy		150.000	150.000	140.625	150.000
031120	Others		1.562	2.001	1.616	2.291
	Administration of Justice	PC21011	1.562	2.001	1.616	2.291
	LQ4110 Administrative-General and Official Trustee		1.562	2.001	1.616	2.291
032	Police		128,587.212	120,604.313	134,414.854	130,621.182
0321	Police		128,587.212	120,604.313	134,414.854	130,621.182
032102	Provincial Police		117,358.347	109,317.071	121,814.637	117,715.167
	Police	PC21013	117,358.347	109,317.071	121,814.637	117,715.167
	LQ4125 Direction		6,106.891	3,548.808	4,346.488	4,411.216
	LQ4126 Superintendence		540.030	530.457	762.701	901.972
	LQ4127 District Police		96,131.276	91,158.372	101,491.079	95,528.680
	LQ4129 Special Branch		3,565.129	3,654.001	4,073.577	4,057.338
	LQ4590 Counter Terrorism Department		5,112.509	5,355.242	5,382.345	5,960.616
	LQ4667 Special Protection Unit		3,642.516	2,426.717	3,712.483	4,052.400
	LQ5412 Punjab Safe City Authority		1,543.204	1,631.500	1,221.500	1,623.131
	LW4120 Elite Police Force		716.792	1,011.974	824.464	1,179.814
032103	Local Police		418.053	517.008	495.871	658.920
	Police	PC21013	418.053	517.008	495.871	658.920
	DQ4005 Border Military Police (D.G. Khan)		213.460	225.136	262.016	315.067
	DQ4006 Baluch Levy, D.G. Khan		103.541	177.038	108.137	211.967
	RQ4002 Border Military Police (Rajanpur)		101.052	114.834	125.718	131.886
032108	Economic Crime Investigation		1,438.925	1,427.225	1,445.119	1,680.312
	General Administration	PC21010	1,438.925	1,427.225	1,445.119	1,680.312
	LQ4093 Anti-corruption Establishment		1,314.464	1,307.479	1,265.541	1,535.811
	LQ4094 Special Judges Anti-Corruption Courts		124.461	119.746	179.578	144.501
032111	Training		2,417.578	2,622.044	2,592.296	3,172.086
	Police	PC21013	2,417.578	2,622.044	2,592.296	3,172.086
	LQ4136 Police Training Institutes		2,417.578	2,622.044	2,592.296	3,172.086
032113	Other Civil Armed Forces		6,118.306	5,716.629	6,890.991	6,431.933
	Police	PC21013	6,118.306	5,716.629	6,890.991	6,431.933
	LQ4131 Punjab Constabulary		6,118.306	5,716.629	6,890.991	6,431.933

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
032150	Others	836.003	1,004.336	1,175.940	962.764
	Police	PC21013	836.003	1,175.940	962.764
LQ4133	Police Supplied to Public Deptts. Private Bodies and Persons	306.826	368.428	361.724	306.625
LQ4134	Qaumi Razakar Organization	238.505	305.758	500.573	313.639
LQ4135	Works	290.672	330.150	313.643	342.500
033	Fire Protection	712.239	709.627	885.930	787.606
0331	Fire Protection	712.239	709.627	885.930	787.606
033101	Administration	60.313	68.634	63.110	78.034
	Civil Defence	PC21032	60.313	63.110	78.034
LQ4301	Administration	60.313	68.634	63.110	78.034
033102	Operations	651.926	640.993	822.820	709.572
	Civil Defence	PC21032	651.926	822.820	709.572
LQ4302	Medical Establishment	1.843	4.258	3.073	5.014
LQ5371	District Administration for Civil Defence	650.083	636.735	819.747	704.558
034	Prison Administration and Operation	8,279.183	9,849.983	9,809.061	11,095.825
0341	Prison Administration and Operation	8,279.183	9,849.983	9,809.061	11,095.825
034101	Jails and Convict Settlement	8,106.779	9,617.748	9,637.591	10,848.933
	Jails	PC21012	8,106.779	9,637.591	10,848.933
LQ4118	Direction	104.028	125.206	122.083	142.145
LQ4119	Central Jails	3,518.916	4,306.747	4,086.284	4,895.060
LQ4120	District Jails	4,330.934	5,018.990	5,227.799	5,624.964
LQ4121	Lock Ups	39.775	50.619	38.440	60.863
LQ4122	Jails (manufactures) Central Jails	104.301	104.821	152.230	113.943
LQ4123	District Jails	0.359	0.818	0.567	0.884
LQ4124	Works	8.466	10.547	10.188	11.074
034120	Other Places of Detention and Correction	172.404	232.235	171.470	246.892
	General Administration	PC21010	172.323	171.398	246.652
LQ4103	Reclamation and Probation Department	172.323	232.004	171.398	246.652
	Miscellaneous	PC21031	0.081	0.072	0.240
LQ4287	State Prisoners and Detenues	0.081	0.231	0.072	0.240
036	Administration of Public Order	12,446.628	13,623.009	15,590.449	15,768.989
0361	Administration	12,446.628	13,623.009	15,590.449	15,768.989
036101	Secretariat / Administration	12,446.628	13,623.009	15,590.449	15,768.989
	General Administration	PC21010	4,949.013	7,480.148	6,197.413
LQ4064	Home Department	946.334	450.174	2,533.577	473.311
LQ4095	Crisis Management and Control Centre	1.915	5.233	1.918	8.113
LQ4096	District Public Safety Commission	0.631	-	-	-
LQ4097	Forensic Science Laboratory Punjab	1,283.391	1,630.214	1,810.203	1,777.425
LQ4456	DG (Inspection)	29.243	43.414	30.492	48.616

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
LQ4457	Directorate of Monitoring	85.095	106.347	92.091	117.006
LQ4557	Punjab Emergency Service (Rescue 1122)	20.764	-	-	-
LQ4558	Emergency Service Academy	-	-	-	-
LQ4674	Punjab Legal Aid Agency Public Prosecution Department	6.138	38.280	3.866	38.280
LQ4692	Satellite Station of Punjab Forensic of Punjab Forensic	-	-	-	424.602
LQ5276	Public Prosecution Department	102.578	115.340	110.528	129.531
LQ5283	Prosecutor General	1,988.276	2,093.523	2,205.826	2,315.844
LQ5362	Child Protection Bureau	463.213	496.783	539.095	666.734
LQ5470	Center for Professional Development of Public Prosecutors	21.435	42.464	17.973	50.063
SP4007	Home Department South Punjab	-	-	134.579	147.888
	Miscellaneous	PC21031	7,497.615	8,601.237	8,110.301
LQ4509	Rescue 1122 (Punjab Emergency Service)	7,368.269	8,458.864	7,965.481	9,410.218
LQ4333	Punjab Emergency Services Academy	129.346	142.373	144.820	161.358
04	Economic Affairs	98,779.957	118,110.238	126,187.406	123,408.018
041	Gen. Economic, Commercial & Labour Affairs	1,201.857	2,941.586	2,629.743	3,379.410
0411	General Economic Affairs	306.071	620.391	359.803	527.992
041102	Anthropological, Archaeological and Other	306.071	620.391	359.803	527.992
	Miscellaneous Departments	PC21023	306.071	620.391	527.992
LQ4239	Archaeological	77.598	227.830	89.755	210.771
LQ4358	Lahore Fort and Shalimar Gardens	72.826	104.019	77.889	85.824
LQ4544	Archaeological (Devolved Offices)	155.647	288.542	192.159	231.397
0413	General Labour Affairs	469.009	825.895	511.792	1,131.790
041308	Wage Regulation	6.812	13.570	6.263	14.426
	Miscellaneous Department	PC21023	6.812	13.570	6.263
LQ4229	Minimum Wages Board	6.812	13.570	6.263	14.426
041310	Administration	462.197	812.325	505.529	1,117.364
	General Administration	PC21010	65.219	75.597	71.783
LQ4075	Labour and Human Resource Department	65.219	75.597	71.783	83.120
	Miscellaneous Department	PC21023	396.978	736.728	433.746
LQ4228	Directorate of Labour Welfare	396.978	736.728	433.746	1,034.244
0414	General Labour Affairs	426.777	1,495.300	1,758.148	1,719.628
041401	Food (Wheat)	426.777	1,495.300	1,758.148	1,719.628
	Miscellaneous	PC21031	426.777	1,495.300	1,758.148
LQ4679	Directorate of Food	44.277	120.641	133.653	138.273
LQ4680	District Establishment (Food)	382.500	1,374.659	1,624.495	1,581.355

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
042	Agri, Food, Irrigation, Forestry & Fishing	55,629.945	69,100.542	73,113.220	77,216.807
0421	Agriculture	34,503.751	41,188.447	47,312.622	48,244.497
042101	Administration/Land Commission	633.116	771.927	947.379	1,235.801
	General Administration	PC21010	588.014	711.171	899.586
LQ4081	Agriculture Department		181.587	235.885	215.068
LQ4082	Food Department		141.365	151.962	147.295
LQ4083	Livestock & Dairy Development Department		97.025	128.888	113.782
LQ4084	Forestry Wildlife Fisheries & Tourism Department		99.315	121.707	130.463
LQ4085	Cooperative Department		49.600	60.170	56.901
LW4065	Cane Commissioner Punjab		19.122	12.559	20.779
SP4008	L&DD Department South Punjab		-	-	37.729
SP4009	Agriculture Department South Punjab		-	-	109.389
SP4010	Forestry Wildlife & Fisheries Department South Punjab		-	-	68.180
	Agriculture	PC21018	45.102	60.756	47.793
LQ4191	Planning and Evaluation Cell		45.102	60.756	47.793
042102	Land Management (Land Record and Colonization)	4,233.615	4,462.144	4,606.529	4,866.150
	Land Revenue	PC21002	4,233.615	4,462.144	4,606.529
LQ4002	Superintendence		3.987	7.721	4.764
LQ4003	Land Record-Superintendence		28.429	38.542	96.674
LQ4004	Consolidation of Land Holdings Superintendence		15.072	13.693	17.170
LQ4573	Consolidation of Land Holding District		236.844	384.182	308.762
LQ4576	Forest Reserve and Grazing Land		6.823	14.381	8.746
LQ4577	Land Reclamation and Protection		5.859	14.048	7.580
LQ4579	Colonization		357.376	359.378	479.935
LQ4581	Land Record-District Charges		3,579.225	3,630.199	3,682.898
LQ4703	Settlement Operations of Mouzas		-	-	-
042103	Agricultural Research and Extension Services	12,136.031	14,018.519	13,909.747	17,101.025
	Agriculture	PC21018	12,136.031	14,018.519	13,909.747
LQ4192	Subordinate and Expert Staff		172.541	193.270	225.659
LQ4193	Extension Services Extension		5,050.495	5,368.451	5,232.489
LQ4194	Extension Services Floriculture		151.532	180.583	162.506
LQ4195	Extension Services Research		2,956.378	3,198.807	3,184.104
LQ4196	On Farm Water Management Programme		1,241.970	1,480.016	1,471.418
LQ4197	Agricultural Engineering Soil Conservation & Boring Operations		2,018.448	2,358.409	2,193.890
LQ4198	Grant to Research Coordination Board Lahore		185.707	630.835	564.937
LQ4199	Works		84.714	150.000	140.625
LQ4200	Lumpsum Provision for Incentives		44.487	55.800	52.313
LQ4529	Water Courses (Punjab Component)		51.751	64.404	59.364
LQ4530	Water Courses (Regional Offices)		54.414	83.530	76.452

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
LQ4641	Agriculture Delivery Unit (ADU)	32.834	100.962	445.315	74.413
LQ4765	Establishment of WTO Cell in Agriculture Deptt	3.016	17.363	3.009	19.638
LQ4781	Soil Survey of Punjab	59.433	91.402	61.350	104.784
LQ5368	Agriculture Commission	1.148	10.733	0.891	12.196
SP4105	Director General Agriculture(OFWM)	-	-	0.348	22.550
SP4106	Director General Agriculture (Research) South Punjab	-	-	0.346	23.410
SP4107	Director General Agriculture (Ext.Field & Pesticide) South Punjab	-	-	0.588	23.661
VQ4001	RADEC Vehari South Punjab	27.163	33.954	34.143	38.170
042104	Plants Protection and Locust Control				
	Agriculture	499.662	706.835	644.542	784.123
MP4006	Plant Protection and Locust Control	499.662	706.835	644.542	784.123
042106	Animal Husbandry	10,593.229	11,477.778	12,891.932	13,809.300
	Veterinary	10,593.229	11,477.778	12,891.932	13,809.300
JG4121	Directorate of RCCSC Jhang	48.958	53.270	59.032	67.810
LQ4204	Direction - Extension	5,813.134	6,388.245	7,101.615	7,521.897
LQ4205	Direction - Research	18.871	24.353	22.722	29.013
LQ4206	Direction-Planning & Evaluation Cell	32.731	78.244	51.337	94.726
LQ4207	Superintendence	246.611	262.443	289.961	302.902
LQ4208	Veterinary Education & Research	196.759	246.943	272.719	269.587
LQ4209	Provincial Schemes (Research)	208.494	246.452	454.368	275.684
LQ4211	Field Control & Diseases - Extension	801.603	827.551	994.998	1,030.522
LQ4212	Field Control & Diseases - Research	-	2.463	-	3.384
LQ4213	Breeding Operations-Govt. Farms (Research)	262.377	292.407	320.249	350.158
LQ4214	Breeding Operations-Govt .Farms (Extension)	1,053.860	1,104.199	1,204.248	1,450.742
LQ4215	Provincial Schemes (Farms)	6.325	7.555	7.073	10.754
LQ4392	Breeding Operation Govtt- Farms (DLF)	492.424	506.696	562.496	643.833
LQ4393	Provincial Scheme (Extension)	24.559	25.637	26.906	35.005
LQ4516	Provincial Schemes - Director B.I	187.180	195.061	224.164	250.646
LQ4521	University of Veterinary and Animal Sciences, Lahore	49.620	91.112	90.970	86.885
LQ4663	Punjab Development Halal Agency	3.190	8.275	1.663	8.794
MP4091	Directorate of Small Ruminant Multan	863.952	825.726	895.649	1,000.588
RA4134	Directorate of Poultry Research Institute	282.581	291.146	306.144	341.447
SP4108	Director General (Extension Research & Production)	-	-	5.618	34.923
042107	CO-Operation	1,220.361	1,401.206	1,392.822	1,501.029
	Co-operation	1,220.361	1,401.206	1,392.822	1,501.029
BO4004	Co-operative Training Institute, Bahawalpur	9.075	10.797	11.312	13.261
FQ4003	Co-operative Training College Faisalabad	43.600	52.081	58.210	57.711
LQ4216	Direction	83.311	126.887	108.130	140.502
LQ4217	Superintendence	1,084.375	1,211.441	1,215.170	1,289.555

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
042108	Subsidies	3,942.185	5,821.374	11,613.035	6,400.000
	Subsidies	PC21030	3,942.185	11,613.035	6,400.000
LQ5996	Subsidies on Agriculture	3,942.185	5,821.374	11,613.035	6,400.000
042113	Information and Statistics	1,245.552	2,528.664	1,306.636	2,547.069
	Agriculture	PC21018	1,245.552	1,306.636	2,547.069
LQ5299	Agriculture Census/Statistics	1,245.552	2,528.664	1,306.636	2,547.069
0422	Irrigation	14,263.294	15,409.745	17,360.967	18,655.059
042201	Administration	1,326.796	1,380.134	2,092.972	2,034.127
	General Administration	PC21010	351.812	936.685	726.610
LQ4086	Irrigation and Power Department	351.812	339.814	858.298	538.171
SP4002	Irrigation Department in Punjab Civil Secretariat (South)	-	-	78.387	188.439
	Irrigation & Land Reclamation	PC21009	974.984	1,156.287	1,307.517
LQ4025	Chief Engineers	395.396	402.978	498.425	475.582
LQ4026	Chief Engineer (Water Treaty Implementation Cell)	41.486	56.940	58.007	69.226
LQ4027	Chief Engineer (Planning and Review)	84.770	98.445	83.231	51.710
LQ4028	Superintending Engineers	453.332	481.957	516.624	579.624
LQ4704	Punjab Water Services Regulatory Authority	-	-	-	74.248
LQ4705	Punjab Water Services Resources Commission	-	-	-	57.127
042202	Irrigation Dams	267.013	346.424	334.510	562.600
	Irrigation & Land Reclamation	PC21009	267.013	334.510	562.600
LQ4038	Irrigation Dams	267.013	346.424	334.510	562.600
042203	Canals Irrigation	10,432.312	11,516.162	12,386.273	12,927.895
	Irrigation & Land Reclamation	PC21009	10,432.312	12,386.273	12,927.895
LQ4029	Canal Irrigation (Executive)	8,730.850	9,725.212	10,539.936	11,091.445
LQ4030	Chashma Right Bank Canal (Exe.)	22.328	21.397	22.731	27.909
LQ4039	Canal Irrigation (SR)	1,546.702	1,634.614	1,693.054	1,653.850
LQ4764	Greater Thal Canal	27.043	32.004	31.241	37.033
LQ5309	Chasma Right Bank Irrigation Project Taunsa	18.022	14.886	15.936	18.011
LQ5310	Programme Monitoring and Implementation Unit	87.367	88.049	83.375	99.647
042204	Tubewells	1,121.059	1,086.686	1,378.854	1,862.440
	Irrigation & Land Reclamation	PC21009	1,121.059	1,378.854	1,862.440
LQ4040	Tubewells	1,121.059	1,086.686	1,378.854	1,862.440
042205	Equipment & Machinery Workshops	712.083	677.252	750.253	707.381
	Irrigation & Land Reclamation	PC21009	712.083	750.253	707.381
LQ4031	Excavator and Store Division	443.640	389.199	464.470	419.160
LQ4032	Moghalpura Irrigation Workshop	177.696	187.027	196.290	182.594
LQ4033	Bhalwal Irrigation Workshop	90.747	101.026	89.493	105.627

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
042206	Irrigation, Research and Design	223.866	243.087	258.105	260.616
	Irrigation & Land Reclamation	PC21009	223.866	258.105	260.616
LQ4041	Research Institute	190.289	206.753	222.387	214.959
LQ4042	Director Design	33.577	36.334	35.718	45.657
042250	Others	180.165	160.000	160.000	300.000
	Irrigation & Land Reclamation	PC21009	180.165	160.000	300.000
LQ5945	Suspense	180.165	160.000	160.000	300.000
0423	Land Reclamation	336.000	349.708	338.247	374.089
042301	Administration	84.891	94.303	90.121	102.647
	Irrigation & Land Reclamation	PC21009	84.891	90.121	102.647
LQ4047	Director Land Reclamation	84.891	94.303	90.121	102.647
042302	Water Logging and Salinity Control	251.109	255.405	248.126	271.442
	Irrigation & Land Reclamation	PC21009	251.109	248.126	271.442
LQ4048	Water Logging and Salinity Control	251.109	255.405	248.126	271.442
0424	Forestry	4,253.808	4,937.971	5,022.010	5,106.566
042401	Preservation of Wildlife and Control of Hunting	841.050	871.119	999.331	885.345
	Miscellaneous Departments	PC21023	841.050	999.331	885.345
LQ4242	Preservation of Wildlife & Control of Hunting	841.050	871.119	999.331	885.345
042402	Forestry	3,412.758	4,066.852	4,022.679	4,221.221
	Forestry	PC21005	3,412.758	4,022.679	4,221.221
LQ4011	Direction	67.705	96.302	83.065	113.388
LQ4013	Regional and Field Establishment	2,595.164	2,958.823	2,811.941	3,072.538
LQ4014	Conservancy and Works	749.889	1,011.727	1,127.673	1,035.295
0425	Fishing	742.188	881.215	920.716	968.321
042501	Administration	742.188	881.215	920.716	968.321
	Fisheries	PC21019	742.188	920.716	968.321
LQ4203	Fisheries	742.188	881.215	909.471	926.460
SP4109	Director General (Wildlife & Fisheries) South Punjab	-	-	11.245	41.861
0426	Food	1,530.904	6,333.456	2,158.658	3,868.275
042601	Administration	1,530.567	4,333.456	2,158.658	2,868.275
	General Administration	PC21010	273.710	398.923	323.976
LQ4071	Communication and Works Department	273.710	263.048	398.923	323.976
	Miscellaneous	PC21031	1,256.857	1,759.735	2,544.299
LQ4619	Punjab Food Authority	1,256.857	4,070.408	1,759.735	2,544.299

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
042602	Subsidy	0.337	2,000.000	-	1,000.000
	Subsidy	PC21030	0.337	-	1,000.000
LQ4283	Wheat	-	2,000.000	-	1,000.000
	Subsidy on Wheat	-	1,000.000	-	-
	Subsidy on Sugar	-	-	-	-
	Subsidy on Ramzan Package	-	1,000.000	-	1,000.000
LQ5122	Green Tractor Subsidy	0.337	-	-	-
043	Fuel and Energy	3,147.598	163.343	167.775	183.044
0437	Others	3,147.598	163.343	167.775	183.044
043701	Energy Department	3,147.598	163.343	167.775	183.044
	General Administration	PC21010	3,147.598	163.343	183.044
LQ4905	Energy Department	3,147.598	163.343	167.775	183.044
044	Mining and Manufacturing	8,998.100	10,902.601	11,811.785	11,996.228
0441	Manufacturing	8,271.705	10,134.522	10,996.856	11,117.015
044101	Support For Industrial Development	6,574.672	6,870.091	7,284.169	7,245.096
	Industries	PC21022	6,574.672	7,284.169	7,245.096
LQ4219	Grant in Aid to TEVTA	6,574.672	6,870.091	7,284.169	2,386.378
LQ4702	TEVTA Employees	-	-	-	4,858.718
044105	Administration	1,099.463	1,525.224	1,776.283	1,688.903
	General Administration	PC21010	749.361	998.662	1,160.653
LQ4087	Industries Department	369.749	643.543	665.828	765.669
LQ4382	Mines & Minerals Department	71.772	68.634	80.402	71.013
LQ4776	District Consumer Protection Council	77.971	84.167	89.555	97.177
LQ5277	Punjab Consumer Protection Council	43.088	42.093	44.422	46.471
LQ5279	District Consumer Courts	186.781	160.225	280.446	184.061
	Industries	PC21022	350.102	526.562	615.630
LQ4551	Headquarters Establishment	298.632	383.923	431.947	415.517
LQ4554	Punjab Skills Development Project	7.330	11.064	11.048	-
LQ4643	Foreign Aided Fund under PSDP	44.140	36.000	140.767	-
LQ4942	Punjab Skills Development Authority	-	95.575	31.868	108.995
044120	Others	597.570	1,739.207	1,936.404	2,183.016
	Opium	PC21001	6.275	9.476	6.673
LQ4001	Opium Factory	6.275	9.476	6.673	9.950
	Agriculture	PC21018	12.903	-	-
BO4003	Karkhana Allat-e-Zaree Bahawalpur	12.903	-	-	-
	Industries	PC21022	578.392	1,729.731	1,929.731
LQ4224	Grant-in-aid to Punjab Small Industries Corporation (PSIC)	578.392	1,729.731	1,929.731	2,173.066

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
0442	Mining	726.395	768.079	814.929	879.213
044201	Mining of Mineral Resources	726.395	768.079	814.929	879.213
	Other than Mineral Fuel				
	Industries	PC21022	726.395	814.929	879.213
LQ4221	Headquarters Establishment		136.583	148.114	139.369
LQ4223	Inspectorate of Mines		222.896	258.065	296.466
LQ4331	Mines Labour Welfare Commissionerate		191.374	207.192	245.310
LW4008	Regional Establishment		175.542	201.558	198.068
045	Construction and Transport	29,786.129	34,910.372	38,310.052	30,531.917
451	Administration	-	-	94.213	152.210
045101	Administration	-	-	94.213	152.210
	General Administration	PC21010	-	94.213	152.210
SP4006	C&W Department South Punjab		-	94.213	152.210
0452	Road Transport	22,254.163	25,911.224	27,529.701	24,598.713
045201	Administration	598.851	954.831	693.388	992.079
	General Administration	PC21010	113.744	140.635	211.528
LQ4088	Transport Department		113.744	140.635	211.528
	Communications	PC21025	485.107	552.753	780.551
LW4001	Chief Engineers		162.100	203.089	325.262
LW4002	Superintending Engineer		323.007	349.664	455.289
045202	Highways, Roads and Bridges	9,211.832	11,837.343	14,435.560	8,040.715
	Communications	PC21025	9,211.832	14,435.560	8,040.715
LQ4263	Executive Engineer		3,771.031	4,381.167	4,306.921
LQ4264	Maintenance & Repair		4,609.717	8,840.250	1,822.107
LQ4265	Tools and Plants		2.163	13.950	14.800
LQ4628	Lahore Ring Road Authority		772.062	1,136.630	1,812.676
LQ5298	Director Planning & Design		56.859	63.563	84.211
045205	Grants, Loans, Subsidies for Construction and Operation of Road Transport System	12,283.998	12,889.441	12,206.131	15,323.920
	Subsidies	PC21030	12,283.998	12,206.131	15,323.920
LQ5995	Subsidies on Transport		12,283.998	12,206.131	15,323.920
045220	Others	159.482	229.609	194.622	241.999
	Communications	PC21025	159.482	194.622	241.999
LQ4644	Director of Road Assets Management System (RAMS)		12.044	13.823	22.474
LW4003	Directorate of Bridges		25.250	31.563	38.206
LW4004	Land Acquisition & Control Officers		73.189	79.474	95.986
LW4005	Superintending Engineer/Project Cell		-	0.018	10.435
LW4006	Road Research and Material Testing Institute		48.999	69.744	74.898
0457	Construction (Works)	7,531.966	8,999.148	10,686.138	5,780.994
045701	Administration	484.453	552.229	599.478	557.460
	Civil Works	PC21024	484.453	599.478	557.460
LQ4351	Chief Engineers Works and Research Development		133.105	144.466	177.610

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
LQ4352	Director Planning & Design	32.982	45.537	42.983	48.860
LQ4354	Superintending Engineers	318.366	327.301	412.029	330.990
045702	Buildings And Structures	6,782.032	8,042.955	9,789.767	4,833.403
	Civil Works (Charged) PC24024	176.501	198.373	230.000	208.291
LQ4250	Maintenance & Repair (Charged)	176.501	198.373	230.000	208.291
	Civil Works PC21024	6,605.531	7,844.582	9,559.767	4,625.112
LQ4249	Executive Engineer	2,906.036	2,848.547	3,675.446	3,416.277
LQ4251	Maintenance and Repairs	3,697.724	4,987.200	5,872.838	1,200.000
LQ4256	Tools and Plants	1.771	8.835	11.483	8.835
045720	Others	265.481	403.964	296.893	390.131
	Civil Works PC21024	265.481	403.964	296.893	390.131
LQ4258	Chief Architect	210.958	335.464	226.880	324.552
LQ4395	Director Building Research Station	54.523	68.500	70.013	65.579
047	Other Industries	16.328	91.794	154.831	100.612
0472	Subsidies	16.328	91.794	154.831	100.612
047202	Tourism	16.328	91.794	154.831	100.612
	General Administration PC21010	-	61.850	27.950	68.498
LQ4685	Secretary Tourism Department	-	61.850	27.950	68.498
	Miscellaneous Departments PC21023	16.328	29.944	126.881	32.114
LQ4631	Tourism	8.974	10.000	114.376	10.000
LQ5302	Department of Tourist Services	7.354	19.944	12.505	22.114
05	Environment Protection	402.007	489.390	537.738	517.415
053	Pollution Abatement	402.007	489.390	537.738	517.415
0531	Pollution Abatement	402.007	489.390	537.738	517.415
053101	Environment Protection	402.007	489.390	537.738	517.415
	Public Health PC21017	402.007	489.390	537.738	517.415
LQ4186	Environmental Protection Agency	402.007	489.390	537.738	517.415
LQ4665	Directorate of Multilateral	-	-	-	-
06	Housing and Community Amenities	12,368.935	7,848.137	23,165.790	11,909.070
061	Housing Development	643.603	748.916	1,213.964	965.674
0611	Housing Development	643.603	748.916	1,213.964	965.674
061101	Administration	339.786	364.064	888.891	552.038
	General Administration PC21010	230.070	214.569	778.731	399.745
LQ4076	HUD & PHE Department	167.918	144.884	637.829	168.349
LQ4077	Environment Protection Deptt	42.688	35.570	46.554	47.268
LQ4552	Registrar Punjab Environmental Tribunal	19.464	34.115	35.402	33.351
SP4011	HUD & PHE Department South Punjab	-	-	58.946	150.777

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022	
Housing and Physical Planning		PC21026	109.716	149.495	110.160	152.293
LQ4275	Head Quarter Establishment		109.716	149.495	110.160	152.293
061102	Low Cost Housing		303.817	384.852	325.073	413.636
Housing & Physical Planning Department		PC21026	303.817	384.852	325.073	413.636
LQ4762	Field Formations		303.817	384.852	325.073	413.636
062	Community Development		2,951.438	1,299.308	11,709.856	4,748.013
0621	Urban Development		47.959	100.700	179.305	302.048
062101	Administration		47.959	100.700	179.305	302.048
Public Health		PC21017	47.959	100.700	179.305	302.048
LQ4932	Fort Monroe Development Authority		47.959	-	-	-
LQ4709	Lahore Central Business District Development Authority (LCBDDA)		-	-	100.000	200.000
LQ4941	Koh-e-Suleman Development Authority		-	100.700	79.305	102.048
0622	Rural Development		2,903.479	1,198.608	11,530.551	4,445.965
062202	Rural Works Programme		2,903.479	1,198.608	11,530.551	4,445.965
Miscellaneous		PC21031	2,903.479	1,198.608	11,530.551	4,445.965
LQ4288	Provincial Directorate (LG&CD)		1,531.345	118.781	10,106.755	3,113.323
LQ4289	District Establishment (LG&CD)		1,006.210	667.969	962.190	847.361
LQ4291	Directorate of Katchi Abadis		43.391	56.214	47.394	63.638
LQ4309	Walled City of Lahore Authority		322.533	355.644	381.644	389.075
SP4110	Directorate General LG&CD Department		-	-	32.568	32.568
063	Water Supply		8,773.894	5,799.913	10,241.970	6,195.383
0631	Water Supply		8,773.894	5,799.913	10,241.970	6,195.383
063101	Administration		1,898.198	2,663.219	2,531.541	2,878.428
Public Health		PC21017	1,898.198	2,663.219	2,531.541	2,878.428
LQ4201	Chief Engineer (North Zone)		964.819	1,754.043	1,490.188	1,874.009
LQ4202	Chief Engineer (South Zone)		933.379	909.176	1,041.353	1,004.419
063102	Works (Construction) and Operations		52.881	168.721	161.111	289.905
Public Health		PC21017	52.881	168.721	161.111	289.905
LQ4682	Punjab Aab-e-Pak Authority Lahore		52.881	168.721	161.111	289.905
063103	GRANTS, LOANS & SUBSIDIES		6,822.815	2,967.961	7,549.318	3,027.038
Public Health		PC21017	6,822.815	2,967.961	7,549.318	3,027.038
LQ4324	Grant in Aid to WASA's		4,181.578	30.000	4,122.923	30.000
LQ4326	Punjab Large Cities Governance		-	-	331.665	-
LQ4340	DG Parks & Horticulture Authority		1,900.000	1,900.000	2,075.725	1,970.000

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
LQ4546	PHA Sargodha	29.447	62.489	62.488	62.489
LQ4547	PHA Sahiwal	34.498	46.000	46.000	46.000
LQ4548	PHA DG Khan	33.582	44.779	44.776	44.779
LQ4549	PHA Bahawalpur	35.994	47.994	47.992	47.994
LQ4550	PHA Gujranwala	29.919	39.894	39.892	39.894
LQ4671	Dera Ghazi Khan Development Authority	12.033	85.158	63.741	74.235
LQ4901	MD PHA Faisalabad	219.021	250.000	252.472	250.000
LQ4903	MD PHA Multan	228.789	304.374	304.372	304.374
LQ4904	MD PHA Rawalpindi	117.954	157.273	157.272	157.273
063120	Others	-	0.012	-	0.012
	Public Health		PC21017		0.012
LQ4512	Superintendence Engineer	-	0.006	-	0.006
LQ4513	Executive Engineer	-	0.006	-	0.006
07	Health	139,180.193	157,071.330	153,455.989	175,646.806
073	Hospital Services	113,440.253	127,151.911	118,476.957	136,384.098
0731	General Hospitals Services	112,426.489	126,066.609	117,391.858	135,119.842
073101	General Hospitals Services	107,326.489	120,066.609	114,571.858	129,619.842
	Health		PC21016		129,619.842
BO4002	B.V. Hospital/QAMC	6,076.845	6,923.103	6,463.998	7,886.287
FQ4001	DHQ Hospital / Allied Hospital Punjab Medical College	7,203.695	7,786.937	7,618.286	8,296.708
FQ4551	Faisalabad Institute of Cardiology	1,978.642	1,808.573	1,975.564	1,997.007
LQ4166	Model Chest Clinic	11.606	19.352	15.222	19.441
LQ4167	Dental Hospital	319.354	410.792	411.088	453.559
LQ4168	Pediatric Hospital/institute Lahore, Nursing School-cum-Hostel	5,466.643	5,263.513	5,070.679	6,656.314
LQ4169	Other Hospitals & Dispensaries Mufassil Hospitals and Dispensaries	19.871	24.358	23.180	27.486
LQ4171	Lahore General Hospital Lahore/PGMI	5,932.651	6,236.903	5,960.650	7,008.000
LQ4172	Jinnah Hospital / AIMC	6,537.819	9,755.920	6,819.935	7,497.322
LQ4173	Punjab Institute of Cardiology	4,064.578	3,806.705	4,304.523	4,227.865
LQ4175	Ganga Ram Hospital / Fatima Jinnah Medical College	3,824.670	3,531.733	3,933.435	3,977.085
LQ4176	Services Hospital / SIMS	4,886.789	5,265.989	5,273.590	5,928.169
MP4005	Nishtar Hospital/Nishtar Medical College	5,122.891	5,578.132	5,582.592	5,922.769
MP4009	Multam Institute of Cardiology	1,956.788	2,016.836	2,004.534	2,204.646
MP4010	Children Complex, Multan	1,513.971	1,503.327	1,649.952	1,679.189
RA4004	Tuberculosis Sanitarium, Samli	127.957	136.811	142.321	151.640
RA4005	DHQ / RGH / Holy Family Hospital / RMC	5,852.086	6,476.211	6,245.757	7,234.344
RR4001	Sh. Zayed Hospital, R. Y. Khan	3,559.603	4,234.902	3,712.292	4,610.249
LQ4012	Gujranwala Medical College	2,273.893	3,289.590	2,340.888	3,628.566

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
LQ4035	Sialkot Medical College	1,754.076	2,676.378	2,732.925	2,321.645
LQ4046	Sahiwal Medical College	1,673.288	1,909.225	1,728.301	2,136.057
LQ4292	Shaikh Zayed Postgraduate Medical Institute, Lahore	3,448.440	-	-	-
LQ4308	Rawalpindi Institute of Cardiology, Rawalpindi	2,363.447	2,124.761	2,059.943	2,295.318
LQ4458	Provision of free medicines to DHQ & THQ Hospitals	-	1,000.000	-	-
LQ4469	Lumspum Provision for Kidney Centers in Public Sector Hospitals	-	675.000	-	675.000
LQ4471	Nishtar Institute of Dentistry, Multan	403.270	415.103	442.046	470.451
LQ4543	D G Khan Medical College	2,475.576	3,395.751	3,450.553	3,550.913
LQ4589	Nawaz Sharif Hospital Yakki Gate	1,004.069	844.999	1,316.052	977.619
LQ4618	Kot Khawaja Saeed Hospital, Lahore	1,061.099	993.405	1,163.293	1,270.163
LQ4627	Shahdara Hospital, Lahore	1,008.000	996.123	949.546	1,109.892
LQ4629	Prevention and Control of Epidemics in Punjab	848.346	923.159	1,144.927	1,034.012
LQ4645	Specialized Healthcare & Medical Education Department (Grant in Aid)	7,970.680	8,044.000	7,184.020	9,041.414
LQ4650	Wazirabad Institute of Cardiology	707.931	1,076.708	1,086.717	1,221.817
LQ4654	Policy and Strategic Planning Unit	81.794	82.701	82.821	145.697
LQ4655	National Program for Family Planning & Primary Health Clinic Punjab under IRMNCH of Nutrition Program	553.374	889.873	889.873	1,072.535
LQ4660	Allocation of funds for improvement of Health Facilities	-	3,300.000	1,253.266	2,400.000
LQ4710	DHQ Teaching Hospital, Sargodha	-	-	-	8.091
LQ4933	Multan Institute of Kidney Disease	-	800.000	-	800.000
LQ4940	Punjab Institute of Neuro Sceinces, Lahore	543.538	1,478.967	1,388.698	1,787.819
LQ5041	Children Hospital FSD	968.131	857.578	954.696	1,024.470
LQ5270	Funds for DHQs/THQs in Punjab	-	1,000.000	-	1,000.000
LQ5304	Government Said Mitha Hospital	522.602	562.406	540.450	611.182
LQ5305	Punjab Health Care Commission	635.834	625.000	625.000	625.000
LQ5474	Revamping Program for DHQ/THQ Hospitals all Over the Punjab	3,900.855	2,000.000	5,228.000	4,000.000
LQ5503	Mian Munshi Hospital, Lahore	535.621	518.508	813.769	612.626
LQ5879	Mayo Hospital, Lahore	6,799.798	7,199.208	8,436.263	8,237.551
LQ5882	Lady Willington Hospital, Lahore	729.951	820.054	875.671	913.998
LQ5883	Lady Aitchison Hospital, Lahore	485.573	567.754	528.633	624.706
LW4096	Punjab Institute of Preventive Ophthalmology	120.844	220.261	147.910	245.220
073105	Punjab Health facilities Management Company	5,100.000	6,000.000	2,820.000	5,500.000
	Health		PC21016	5,100.000	6,000.000
		5,100.000	6,000.000	2,820.000	5,500.000
LQ5045	Punjab Health Facilities Management Company	5,100.000	6,000.000	2,820.000	5,500.000

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
0732	Special Hospital Services	1,013.764	1,085.302	1,085.099	1,264.256
073201	Special Hospital Services (Mental Hospital)	1,013.764	1,085.302	1,085.099	1,264.256
	Health	PC21016	1,013.764	1,085.099	1,264.256
LQ4181	Mental Hospital		1,013.764	1,085.099	1,264.256
074	Public Health Services	4,829.148	6,003.205	11,930.082	14,900.318
0741	Public Health Services	4,829.148	6,003.205	11,930.082	14,900.318
074104	Chemical Examiner and Laboratories	565.716	882.902	678.706	1,005.838
	Health	PC21016	565.716	678.706	1,005.838
LQ4183	Bacteriological Laboratory		17.591	13.699	36.017
LQ4185	Drug Laboratories		531.381	645.279	938.604
LQ4542	Chief Chemical Examiner Laboratory Punjab, Lahore		16.744	19.728	31.217
074105	EPI (Expanded Program of Immunization)	-	-	5,944.006	6,450.909
	Health	PC21016	-	5,944.006	6,450.909
LQ4689	Expanded Program on Immunization in Punjab (EPI)		-	5,944.006	6,450.909
074107	Population Welfare Measures	4,263.432	5,120.303	5,307.370	7,443.571
	General Administration	PC21010	93.482	113.871	111.603
LQ4575	Directorate of P&P		17.934	22.148	27.280
LQ5364	Population Welfare Department		75.548	91.723	84.323
	Miscellaneous Department	PC21023	4,169.950	5,193.499	7,331.968
LQ4553	DG Population Welfare LHR		4,169.950	5,193.499	7,331.968
076	Health Administration	20,910.792	23,916.214	23,048.950	24,362.390
0761	Administration	20,910.792	23,916.214	23,048.950	24,362.390
076101	Administration	20,910.792	23,916.214	23,048.950	24,362.390
	General Administration	PC21010	951.964	1,903.264	2,033.668
LQ4074	Health Department		414.537	711.684	567.739
LQ4105	Drug Courts		83.430	97.843	119.829
LQ4672	Punjab Agriculture Food & Drug Authority (PAFDA)		6.264	47.935	488.709
LQ4795	Primary & Secondary Health Care		447.733	909.302	425.188
SP4015	Health Department South Punjab		-	136.500	432.203
	Health	PC21016	19,958.828	21,145.686	22,328.722
LQ4160	Directorate of Nursing Services, Punjab		698.658	1,809.300	1,763.467
LQ4161	Superintendence		15,255.042	13,654.054	12,731.601
LQ4162	Grant-in-aid		7.727	789.190	1,774.363
LQ4163	Provincial Blood Transfusion Services		1,144.421	1,196.255	1,565.899

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
LQ4164	Central Medical Equipment Repair Workshop at Lahore	18.767	15.744	25.491	22.062
LQ4165	Audit Cell	19.286	42.835	20.803	49.385
LQ4560	Punjab Human Organ Transplant Authority	125.873	232.132	178.153	232.491
LQ4622	Blood Transfusion Authority	8.622	15.881	23.244	40.745
LQ4633	Aziz Bhatti Shaheed Hospital, Gujrat	1,255.622	1,472.184	1,489.758	1,613.287
LQ4669	Surgeon Medicolegal Punjab Lahore	19.272	35.246	21.418	41.238
LQ4786	DHQ Teaching Hospital, Sargodha	1,388.088	1,920.904	1,877.670	2,305.414
LQ4938	Grant-in-aid (SHC&ME)	-	-	-	-
MP4004	Central Medical Equipment Repair Workshop at Multan	7.622	15.451	13.466	16.729
SQ4001	Central Medical Equipment Repair Workshop at Sargodha	9.828	18.070	15.283	18.139
LQ4708	Medical Stores Depot	-	-	-	121.172
SP4104	Directorate General of Health & Population Welfare Department South Punjab	-	-	31.600	32.730
08	Recreational, Culture and Religion	3,670.201	3,779.852	3,624.804	4,343.017
081	Recreational and Sporting Services	917.938	920.764	1,001.239	1,216.277
0811	Recreational and Sporting Services	917.938	920.764	1,001.239	1,216.277
081103	Zoo and other Entertainments Services	29.207	41.559	46.549	42.432
	Miscellaneous Departments	PC21023	29.207	41.559	42.432
LQ4240	Zoo and Other Entertainment Places	28.275	39.328	45.271	40.303
BO4055	Zoological Garden/Bahawalpur Museum	0.932	2.231	1.278	2.129
081105	Administration	888.731	879.205	954.690	1,173.845
	General Administration	PC21010	888.731	879.205	1,173.845
LQ4152	Grants to Punjab Sports Board	115.389	45.940	56.998	-
LQ4153	Directorate General Sports	712.622	776.966	837.925	-
LQ4681	Sports & Youth Affairs Punjab	-	-	-	1,056.696
LQ4686	Sports Board Punjab Lahore	-	-	-	54.424
LQ5142	Youth Affairs Sports Archeology	60.720	56.299	59.767	62.725
082	Cultural Services	801.285	1,028.683	921.200	1,149.544
0821	Cultural Services	801.285	1,028.683	921.200	1,149.544
082105	Promotion Of Cultural Activities	665.863	883.366	783.748	1,006.047
	Miscellaneous Departments	PC21023	665.863	883.366	1,006.047
LQ4241	Promotion of Cultural Activities	98.444	127.930	145.973	128.830
LQ4522	Lahore Arts Council Lahore	244.921	317.400	295.045	354.257
LQ4523	Punjab Council of Arts Lahore	247.920	354.238	250.642	423.595
LQ4525	Punjab Institute of Language Arts & Cult	74.578	83.798	92.088	99.365
082120	Others	135.422	145.317	137.452	143.497
	Public Health	PC21017	135.422	137.452	143.497
LQ4541	Project Director Bagh-e-Jinnah PHA	135.422	145.317	137.452	143.497

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
083	Broadcasting and Publishing	798.803	1,141.857	1,197.769	1,218.159
0831	Broadcasting and Publishing	798.803	1,141.857	1,197.769	1,218.159
083103	Publicity	142.292	158.310	139.035	161.508
	Agriculture				
	LQ4188 Agriculture Information Bureau	142.197	158.310	139.035	161.508
	Miscellaneous Departments				
	LQ4236 Compulsory Screening of Films	0.095	-	-	-
083104	Public Relations	656.511	983.547	1,058.734	1,056.651
	Miscellaneous Departments				
	LQ4237 Public Relations	656.511	983.547	1,058.734	1,056.651
084	Religious Affairs	1,000.322	517.145	336.755	547.179
0841	Religious Affairs	1,000.322	517.145	336.755	547.179
084103	Auqaf	59.624	61.741	73.366	81.765
	General Administration				
	LQ4080 Auqaf Department	59.624	61.741	73.366	81.765
084104	Minority Affairs	-	184.000	-	157.000
	Miscellaneous Departments				
	LQ4632 Minorities	-	184.000	-	157.000
084105	Religious and Other Charitable Institutions	940.698	271.404	263.389	308.414
	Miscellaneous				
	LQ4299 Headquarters Establishment (Zakat)	757.605	59.710	48.386	69.481
	LQ4300 District Establishment (Zakat)	183.093	211.694	215.003	238.933
086	Admin. of Info., Recreation & Culture	151.853	171.403	167.841	211.858
0861	Admin. of Info., Recreation & Culture	151.853	171.403	167.841	211.858
086101	Administration	151.853	171.403	167.841	211.858
	General Administration				
	LQ4069 Information Culture and Youth Affairs Dept.	112.052	129.600	126.416	161.192
	Miscellaneous Department				
	LQ5473 Punjab Information Commission	39.801	41.803	41.425	50.666
09	Education Affairs and Services	56,074.024	71,802.597	74,336.396	77,183.190
091	Pre. & Primary Education Affair Services	1,334.869	2,089.459	1,914.958	2,184.027
0911	Pre. & Primary Education Affair Services	1,334.869	2,089.459	1,914.958	2,184.027
091103	Administration	138.660	631.959	519.280	639.307
	School Education				
	LQ4334 Literacy & Non Formal Basic Education Lahore	-	419.055	330.717	396.193

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
LQ4478	Direction (Elementary Education)	138.660	212.904	175.640	223.749
SP4101	Director Public Instruction (Elementary Education) Education Department South Punjab	-	-	12.923	19.365
091120	Others	1,196.209	1,457.500	1,395.678	1,544.720
	School Education				
		PC21015	1,196.209	1,395.678	1,544.720
LQ4480	Elementary Teachers Training College	1,196.209	1,457.500	1,395.678	1,544.720
092	Secondary Education Affairs and Services	19,446.325	30,366.212	33,539.000	31,347.528
0921	Secondary Education Affairs and Services	19,446.325	30,366.212	33,539.000	31,347.528
092102	Administration	14,325.637	22,865.350	27,445.483	23,836.017
	School Education				
		PC21015	14,325.637	22,865.350	23,836.017
LQ4479	Direction (Secondary Education)	140.766	55.651	81.189	67.458
LQ4481	Programme Management & Implementation Unit	14,184.871	22,809.699	27,350.736	23,749.194
SP4102	Director Public Instruction (Secondary Education) Education Department South Punjab	-	-	13.558	19.365
092120	Others	5,120.688	7,500.862	6,093.517	7,511.511
	Higher Education				
		PC21015	5,120.688	6,093.517	7,511.511
AQ4002	Cadet College Hassanabdal	67.800	80.800	80.175	50.000
BO4008	Sadiq Public High School Bahawalpur	15.203	17.706	17.706	20.000
LQ4483	Punjab Examination Commission	425.126	901.026	168.600	626.670
LQ4487	Government Central Model School	92.591	85.952	108.215	85.952
LQ4493	Chief Minister's Monitoring Force	338.854	644.587	423.244	701.430
LQ4494	Miscellaneous Grants School Education	3,888.005	4,558.343	4,419.595	53.315
LQ4496	In Service Teachers Training	183.003	940.459	643.708	987.750
LQ4497	Lawrence College Ghora Gali Murree	81.853	113.803	107.554	80.000
LQ4620	National Museum of Science & Technology Lahore	28.089	35.891	31.866	37.871
LQ4621	National Education Equipment Center	0.164	-	-	-
LQ4670	Divisional Directorate of Secondary	-	122.295	92.854	133.223
LQ4694	Cadet College Pasrur Sialkot	-	-	-	9.900
LQ4695	Cadet College Chakwal	-	-	-	22.500
LQ4696	Cadet College Okara	-	-	-	9.900
LQ4697	Cadet College Mianwali	-	-	-	15.000
LQ4698	Punjab Dannish School & Centres of Excellence Authorities	-	-	-	3,001.000
LQ4699	Emine Erodagan Daanish Care Girls Schools Baseera Town Muzaffargarh	-	-	-	55.000
LQ4700	Taken Over Madaaris & Schools in Punjab	-	-	-	1,622.000

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
093	Tertiary Education Affairs and Services	31,425.471	34,851.976	34,350.541	39,003.225
0931	Tertiary Education Affairs and Services	31,425.471	34,851.976	34,350.541	39,003.225
093101	General Universities / Colleges / Insts.	22,184.090	24,073.008	24,537.772	29,081.159
	Higher Education	PC21015	22,184.090	24,537.772	29,081.159
LQ4145	Arts Colleges	22,083.897	22,797.878	23,017.170	27,498.159
LQ4612	Govt Saddique Degree College(G) B/pur	0.193	-	-	-
LQ4676	University of Mianwali	-	239.000	224.063	250.000
LQ4677	Rawalpindi Women University Rawalpindi	-	300.000	281.310	325.000
LQ4683	University of Home Economics Lahore	100.000	348.079	326.369	378.000
LQ4684	University of Chakwal	-	388.050	363.859	400.000
LQ4688	Khwaja Fareed University of Engineering and Information Technology R.Y. Khan	-	0.001	225.001	100.000
LQ4690	Kohsar University Murree	-	-	100.000	130.000
093102	Professional/Technical Universities/ Colleges/Institutes	5,610.234	7,124.939	6,043.935	7,295.814
	School Education	PC21015	2,593.973	2,713.055	2,868.603
LQ4146	Professional Colleges	199.972	83.237	65.436	91.168
LQ4304	Commerce Colleges	2,394.001	2,777.435	2,647.619	2,777.435
	Health	PC21016	2,671.671	3,814.325	3,985.831
LQ4155	College of Nursing, Punjab	68.294	74.370	71.283	86.927
LQ4156	College of Community Medicines Lahore	254.271	411.962	201.851	369.447
LQ4157	De-Montmorency College of Dentistry	228.187	273.116	233.257	300.834
LQ4158	Provincial Health Development Centre	22.821	42.470	34.228	48.983
LQ4394	School of Allied Health Sciences Children, Lahore	2.917	37.292	9.856	50.172
LQ4505	University of Health Sciences, Lahore	-	-	-	-
LQ4559	College of Nursing KEMU Lahore	111.294	126.564	105.071	149.466
LQ4640	Postgraduate Institute of Allied Health Sciences, Faisalabad.	262.401	543.810	329.251	487.963
LQ5242	Public Health Nursing School in Punjab	334.471	477.728	494.475	527.883
LQ5878	School Nursing at Mayo Hospital, Lahore	-	14.651	-	17.544
LW4113	King Edward Medical University Lahore	1,387.015	1,812.362	1,505.246	1,946.612
	Agriculture	PC21018	344.590	449.942	441.380
RA4006	University of ARID Agriculture	75.479	62.893	71.143	50.000
LQ4190	Agriculture Training Institute	157.636	274.655	169.143	277.315
LQ4664	Muhammad Nawaz Sharif University of Agriculture Multan	17.410	18.329	17.890	20.000
LQ4777	University of Agriculture, Faisalabad	94.065	94.065	88.186	94.065
093103	Administration	1,216.951	1,359.480	1,592.661	1,603.006
	General Administration	PC21010	608.357	898.757	898.733
LQ4073	Literacy Department	90.419	88.083	96.885	87.293
LQ4448	Higher Education Department	214.696	209.975	260.870	233.834

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
LQ4451	School Education Department	289.478	334.830	398.047	366.041
LQ4766	Monitoring and Evaluation Cell	13.764	10.254	-	-
SP4014	Education Department South Punjab	-	-	142.955	211.565
	School Education		716.338	693.904	704.273
	PC21015	608.594			
LQ4140	Direction (Colleges)	89.306	92.499	99.593	107.524
LQ4332	Punjab Higher Education Commission	210.000	300.000	225.000	225.000
LQ5308	Inspection (Colleges)	309.288	323.839	355.740	352.648
SP4103	Director Public Instruction (Colleges) Education Department South Punjab	-	-	13.571	19.101
093120	Others	2,414.196	2,294.549	2,176.173	1,023.246
	Higher Education		2,294.549	2,176.173	1,023.246
	PC21015	2,414.196			
FQ4004	Government College University Faisalabad	35.328	11.752	33.862	-
GU4003	University of Gujrat	151.695	69.507	150.584	-
LQ4482	Government College University, Lahore	8.510	9.461	16.947	-
LQ4485	Lahore College for Women University Lahore	210.831	127.782	185.077	-
LQ4486	University of Education, Lahore	54.191	157.551	53.126	-
LQ4488	Queen Mary College, Lahore	176.911	168.417	174.284	179.291
LQ4489	Kinnaird College for Women Lahore	36.825	35.766	37.439	32.634
LQ4490	Government Fatima Jinnah College for Women Chuna Mandi Lahore	135.041	127.029	147.265	140.019
LQ4495	Miscellaneous Grants Higher Education	-	240.000	0.004	43.000
LQ4499	Government Degree College Kahuta	27.110	26.064	31.064	28.302
LQ4500	University of Sargodha	101.643	74.105	88.486	-
LQ4661	University of Jhang	31.321	92.327	145.471	150.000
LQ4662	University of Okara	199.172	92.677	105.048	100.000
LQ4788	Government College Women University Multan	138.723	146.176	124.047	-
LQ4789	Government College Women University Sialkot	67.174	70.184	81.892	-
LQ4790	Government College Women University Faisalabad	181.293	146.289	167.483	-
LQ4791	Government College Women University Bahawalpur	92.269	95.623	105.294	-
LQ4936	University of Narowal	198.010	92.746	68.686	100.000
LQ4939	University of Narowal	151.342	95.461	108.667	100.000
LQ5151	Information Technology University Lahore	416.807	415.632	351.447	150.000
094	Education Services not definable by Level	255.995	271.455	326.825	291.861
0941	Education Services not definable by Level	255.995	271.455	326.825	291.861
094101	School For Handicapped / Retarded Persons	255.995	271.455	326.825	291.861
	General Administration		54.884	87.849	57.535
	PC21010	59.275			
LQ4378	Special Education Department	59.275	54.884	87.849	57.535
	Education		216.571	238.976	234.326
	PC21015	196.720			
LQ4148	Directorate of Special Education	196.720	216.571	238.976	234.326
095	Subsidiary Services to Education	442.625	566.422	497.833	635.286
0951	Subsidiary Services to Education	442.625	566.422	497.833	635.286
095101	Archives Library and Museums	442.625	566.422	497.833	635.286
	Museum		196.700	181.641	214.300
	PC21014	137.844			
LQ4527	Bahawalpur Museum Bahawalpur	26.350	34.149	41.348	39.535

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
LQ4528	Lahore Museum	105.795	155.055	133.757	165.910
LQ4625	Layllpur Museum Faisalabad	5.660	7.496	6.536	8.855
LQ4796	Directorate of Museums	0.039	-	-	-
	School Education				
		PC21015	304.781	369.722	316.192
LQ4149	Libraries	93.320	101.429	100.560	112.559
LQ4418	Children Library Complex, Lahore	50.682	110.268	66.193	127.902
LQ4424	Quaid-e-Azam Library, Lahore	93.668	84.185	91.935	95.850
LQ4653	Punjab Public Library Lahore	67.111	73.840	57.504	84.675
097	Education Affairs, Services not elsewhere classified	3,168.739	3,657.073	3,707.239	3,721.263
0971	Education Affairs, Services not elsewhere classified	3,168.739	3,657.073	3,707.239	3,721.263
097120	Others	3,168.739	3,657.073	3,707.239	3,721.263
	Education				
		PC21015	3,148.186	3,618.431	3,686.021
LQ4421	Queen Mary College, Lahore	0.211	-	-	-
LQ4591	Government Emerson College, Multan	249.302	235.809	266.325	256.671
LQ4595	Government College (W) Gulberg, Lahore	167.360	148.483	185.734	165.058
LQ4596	Government Postgraduate College (W) Sargodha	174.736	143.551	147.172	149.808
LQ4597	Government Postgraduate College (W) Sahiwal	109.968	114.803	115.745	132.164
LQ4598	Government Postgraduate College (W) Samnabad Lahore	289.702	247.794	298.971	255.835
LQ4599	Government Postgraduate College (W) S.Town, Rawalpindi	233.168	-	-	-
LQ4600	Government College (W) DG Khan	81.976	95.027	83.548	98.251
LQ4601	Government Postgraduate Islamia College (W) Cooper Road, Lahore	275.080	263.331	299.988	274.105
LQ4602	Government Postgraduate (W) S.Town Gujranwala	130.567	147.612	137.459	158.440
LQ4603	Government College of Science, Wahdat Colony, Lahore	8.341	282.259	293.885	292.515
LQ4604	Government M.A.O. College, Lahore	8.035	224.102	257.135	244.725
LQ4605	Government Postgraduate College Sahiwal	198.268	221.774	211.865	239.436
LQ4606	Government Ambala Muslim College Sargodha	125.621	108.674	138.012	118.313
LQ4607	Government Postgraduate Gordon College, Rawalpindi	138.382	138.426	139.313	148.434
LQ4608	Government Postgraduate College DG Khan	72.520	144.669	145.201	-
LQ4609	Government Postgraduate College Chakwal	102.682	-	-	-
LQ4610	Government Postgraduate College Jhelum	44.503	68.958	46.471	70.242
LQ4611	Government Sadiq Egerton College, Bahawalpur	247.770	210.755	258.753	212.171
LQ4613	Government Postgraduate College Samnabad Faisalabad	148.303	136.202	160.653	142.225
LQ4614	Government Murray College Sialkot	115.683	129.573	121.282	135.417
LQ4615	Government College (B) S.Town, Gujranwala	213.469	204.085	221.626	218.678
LQ4617	Islamia College Civil Line Lahore	7.132	264.705	93.812	274.171
LQ4678	Directorate of Religious Education Punjab	5.407	87.839	63.071	91.666
	Miscellaneous				
		PC21031	20.553	38.642	21.218
GU4001	Training Institute Lalamusa	20.553	38.642	21.218	42.938

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
10	Social Protection	15,361.897	8,581.578	7,117.128	10,086.750
107	Administration	13,337.075	6,042.289	4,561.030	7,205.686
1071	Administration	13,337.075	6,042.289	4,561.030	7,205.686
107101	Relief Measures	9,794.661	1,481.019	388.733	1,499.329
	Relief	PC21027	9,794.661	1,481.019	388.733
	LQ4277 Relief Measures		9,794.661	1,481.019	388.733
					1,499.329
107102	Rehabilitation and Resettlement	60.677	57.187	74.520	85.749
	Miscellaneous	PC21031	60.677	57.187	74.520
	LQ4297 Settlement and Rehabilitation Organization		60.677	57.187	74.520
					85.749
107104	Administration	277.247	413.006	368.420	476.699
	Miscellaneous	PC21031	277.247	413.006	368.420
	LQ4295 Directorate of Social Welfare Women Development and Bait-ul-Maal		277.247	413.006	368.420
					476.699
107105	Flood Control and Drainage	3,204.490	4,091.077	3,729.357	5,143.909
	Irrigation & Land Reclamation	PC21009	3,204.490	4,091.077	3,729.357
	LQ4043 Chief Engineer (Flood Cell)		34.632	42.207	40.488
	LQ4044 Director Hydrology		17.869	24.711	16.661
	LQ4045 Drainage		3,082.669	3,899.544	3,567.746
	LQ4639 Supervisory Control and Data		27.129	40.384	37.260
	LQ4651 Flood Warning		13.945	24.354	17.414
	LQ4652 Hydraulic Structures Safety Evaluation		28.246	59.877	49.788
					67.292
108	Others	2,024.822	2,539.289	2,556.098	2,881.064
1081	Others	2,024.822	2,539.289	2,556.098	2,881.064
108101	Social Welfare Measures	2,024.822	2,539.289	2,556.098	2,881.064
	General Administration	PC21010	195.830	295.749	249.976
	LQ4078 Social Welfare Women Dev. & Bait-ul-Mal Department		47.503	67.797	70.615
	LQ4079 Zakat and Ushr Department		53.953	49.365	49.769
	LQ5035 Women Development Punjab		94.374	178.587	129.592
					221.196

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
Miscellaneous	PC21031	1,828.992	2,243.540	2,306.122	2,528.485
LQ4296	Social Services & Community Dev.	1,735.018	2,133.096	2,198.905	2,330.208
LQ5036	D.G. Women Development Punjab	93.974	110.444	107.217	120.578
LQ4691	Punjab Women Protection Authouity	-	-	-	77.699
TOTAL CURRENT REVENUE EXPENDITURE (Gross)		1,200,006.114	1,318,337.720	1,314,906.737	1,427,900.273
	<i>Charged</i>	35,240.835	49,713.620	34,920.093	43,981.369
	<i>Voted</i>	1,164,765.279	1,268,624.100	1,279,986.644	1,383,918.904
	<i>Subsidies</i>	(16,226.520)	(20,710.815)	(23,819.166)	(22,723.920)
TOTAL CURRENT REVENUE EXPENDITURE (NET)		1,183,779.594	1,297,626.905	1,291,087.571	1,405,176.353
	<i>Charged</i>	35,240.835	49,713.620	34,920.093	43,981.369
	<i>Voted</i>	1,164,765.279	1,268,624.100	1,279,986.644	1,383,918.904
TOTAL GENERAL REVENUE RECEIPTS		1,477,871.050	1,750,035.691	1,712,731.750	2,088,304.404
Net Revenue Account		277,864.936	431,697.971	397,825.013	660,404.131

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
CURRENT CAPITAL EXPENDITURE					
Debt Retirement		47,177.706	55,084.739	48,296.677	54,158.437
011404 Repayment of Principal Foreign Debt Payable to Federal Government		45,355.527	48,579.068	46,791.420	47,570.255
	PC16048				
LQ4411 Other Foreign Exchange Loans		45,332.988	48,479.068	46,791.420	47,470.255
LQ4587 Payment on A/C of Exchange Rate Deterioration (Charged)		22.539	100.000	-	100.000
011503 Repayment of Principal Domestic Debt - Permanent		-	0.434	-	0.434
LQ4437 Loans Bearing Interest Compensation Bonds	PC16046	-	0.434	-	0.434
011505 Domestic Debt Payable to Federal Government		1,822.179	6,505.237	1,505.257	6,587.748
LQ4399 Cash Development Loan	PC16048	1,045.645	992.076	992.086	1,013.579
LQ4406 Cash Development Loan (SCARP Tubewells)		776.534	513.161	513.171	574.169
LQ4476 Repayment of Loans to Financial Institutions (Charged)		-	5,000.000	-	5,000.000
014202 Transfer to Non Financial Institutions (Loans)		25,643.003	29,410.759	27,464.348	25,621.442
Loans to Non-Financial Institutions	PC12043	25,643.003	29,410.759	27,464.348	25,621.442
014203 Government Servants		-	0.001	-	0.001
LQ4391 Provincial Government Civil	PC13035	-	0.001	-	0.001
014203 Investment		6,720.000	43,800.400	11,290.000	39,994.934
LQ4461 Investment	PC13050	6,720.000	43,800.400	11,290.000	39,994.934
0414 State Trading. (Ac.I)		123.856	126.522	120.752	-
041403 Medical Stores		123.856	126.522	120.752	-
LQ4390 Medical Store Depot	PC13034	123.856	126.522	120.752	-
TOTAL CURRENT CAPITAL EXPENDITURE (A/c-II)		161,353.747	331,869.319	482,021.451	420,339.344
0414 State Trading: (Wheat) (Ac-II)					
041401 Food		52,370.152	217,210.819	349,264.911	273,122.015
LQ4387 Directorate of Food (Charged)	PC16033	55,199.191	47,054.529	36,300.000	53,479.000
LQ4388 Directorate of Food (Voted)	PC13033	(3,779.392)	170,156.290	312,964.911	219,643.015
LQ4389 District Establishment	PC13033	950.353	-	-	-
LOANS FROM COMMERCIAL BANKS (Account No. II)					
011504 Repayment of Principal Domestic Debt - Floating		108,983.595	114,658.500	132,756.540	147,217.329
LQ4435 Cash Credit Accommodation Advance from Commercial bank (A/C II)	PC16047	108,983.595	114,658.500	132,756.540	147,217.329
	Account No. I	79,664.565	128,422.421	87,171.777	119,774.814
	Account No. II	161,353.747	331,869.319	482,021.451	420,339.344
Total Capital Receipts		65,146.852	111,630.925	73,486.278	79,148.907
Net Current Capital A/c-I		(14,517.713)	(16,791.496)	(13,685.499)	(40,625.907)

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
Current Expenditure - SUMMARY					
Fund	Description				
PC21001	Opium	6.275	9.476	6.673	9.950
PC21002	Land Revenue	4,233.615	4,462.144	4,606.529	4,866.150
PC21003	Provincial Excise	654.714	538.172	1,397.972	1,050.217
PC21004	Stamps	529.905	645.609	664.769	672.278
PC21005	Forests	3,412.758	4,066.852	4,022.679	4,221.221
PC21006	Registration	73.194	98.187	104.845	104.016
PC21007	Charges on Account of Motor Vehicles Acts	480.742	556.809	816.959	732.686
PC21008	Other Taxes and Duties	1,008.034	859.516	1,218.591	906.057
PC21009	Irrigation and Land Reclamation	17,505.000	19,587.222	20,555.490	23,531.499
PC24044	Interest on Debt and Other Obligations (Charged)	28,676.395	41,826.826	27,216.467	35,413.151
	General Administration	35,244.908	37,788.217	44,297.467	48,807.974
PC24010		<i>(Charged)</i>	1,584.094	2,027.597	2,432.998
PC21010		<i>(Voted)</i>	33,660.814	42,558.313	46,374.976
	Administration of Justice	24,386.114	27,370.106	29,402.868	31,093.874
PC24011		<i>(Charged)</i>	4,791.845	5,659.224	5,925.329
PC21011		<i>(Voted)</i>	19,594.269	23,669.996	25,168.545
PC21012	Jails and Convict Settlements	8,106.779	9,617.748	9,637.591	10,848.933
PC21013	Police	127,148.287	119,177.088	132,969.735	128,940.870
PC21014	Museums	137.844	196.700	181.641	214.300
PC21015	Education	52,231.734	66,604.962	69,816.051	71,542.473
PC21016	Health Services	136,636.468	154,362.308	149,229.873	170,155.398
PC21017	Public Health	9,359.282	6,535.320	11,096.465	7,158.343
PC21018	Agriculture	14,426.037	17,923.026	16,394.115	21,096.233
PC21019	Fisheries	742.188	881.215	920.716	968.321
PC21020	Veterinary	10,593.229	11,477.778	12,891.932	13,809.300
PC21021	Co-operation	1,220.361	1,401.206	1,392.822	1,501.029
PC21022	Industries	8,229.561	9,894.463	10,644.459	10,821.887
PC21023	Miscellaneous Departments	7,515.493	10,102.345	9,485.496	12,684.179
	Civil Works	7,531.966	8,999.148	10,686.138	5,780.994
PC24024		<i>(Charged)</i>	176.501	198.373	208.291
PC21024		<i>(Voted)</i>	7,355.465	8,800.775	10,478.703
PC21025	Communications	9,856.421	12,820.549	15,182.935	9,063.265
PC21026	Housing and Physical Planning	413.533	534.347	435.233	565.929

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
PC21027	Relief	9,794.661	1,481.019	388.733	1,499.329
PC24045	Privy Purses (Charged)	12.000	1.600	1.600	1.600
PC21028	Pension	228,813.637	250,713.500	240,059.674	275,000.000
PC21029	Stationery and Printing	187.554	261.363	223.216	276.653
PC21030	Subsidy	16,226.520	20,710.815	23,819.166	22,723.920
PC21031	Miscellaneous	433,898.666	476,122.457	464,251.907	511,050.638
	<i>Provincial</i>	<i>65,158.676</i>	<i>27,622.456</i>	<i>86,867.675</i>	<i>28,050.638</i>
	<i>Local Govts</i>	<i>368,739.990</i>	<i>448,500.001</i>	<i>377,384.232</i>	<i>483,000.000</i>
	<i>Metropolitan Corporations</i>	<i>1,925.930</i>	<i>62,000.000</i>	<i>3,922.930</i>	<i>64,502.849</i>
	<i>Union Councils</i>	<i>10,140.000</i>	<i>0.001</i>	<i>-</i>	<i>0.001</i>
	<i>District Health Authorities</i>	<i>79,368.180</i>	<i>95,000.000</i>	<i>92,749.696</i>	<i>101,246.050</i>
	<i>District Education Authorities</i>	<i>276,203.868</i>	<i>290,000.000</i>	<i>279,212.095</i>	<i>315,751.100</i>
	<i>Distt. Govts</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
	<i>TMA's</i>	<i>0.235</i>	<i>-</i>	<i>-</i>	<i>-</i>
	<i>UAs</i>	<i>0.254</i>	<i>-</i>	<i>-</i>	<i>-</i>
	<i>Cantonment</i>	<i>1,101.523</i>	<i>1,500.000</i>	<i>1,499.511</i>	<i>1,500.000</i>
PC21032	Civil Defence	712.239	709.627	885.930	787.606
*TOTAL CURRENT REVENUE EXPENDITURE		1,200,006.114	1,318,337.720	1,314,906.737	1,427,900.273
	Charged	35,240.835	49,713.620	34,920.093	43,981.369
	Voted	1,164,765.279	1,268,624.100	1,279,986.644	1,383,918.904

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account			Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
Current Capital Expenditure - SUMMARY						
Grant	Description					
PC12043	Loans to Municipalities / Autonomous Bodies etc (A/C-I)	<i>(Voted)</i>	25,643.003	29,410.759	27,464.348	25,621.442
	State Trading in Food Grain and Sugar		52,370.152	217,210.819	349,264.911	273,122.015
PC16033	State Trading in Food Grain and Sugar	(A/C-II) <i>(Charged)</i>	55,199.191	47,054.529	36,300.000	53,479.000
PC13033	State Trading in Food Grain and Sugar	(A/C-II) <i>(Voted)</i>	(2,829.039)	170,156.290	312,964.911	219,643.015
PC13034	State Trading in Medical Stores & Coal	(A/C-I) <i>(Voted)</i>	123.856	126.522	120.752	-
PC13035	Loans to Government Servants	(A/C-I) <i>(Voted)</i>	-	0.001	-	0.001
PC13050	Investment	(A/C-I) <i>(Voted)</i>	6,720.000	43,800.400	11,290.000	39,994.934
PC16046	Permanent Debt (Discharged)	(A/C-I) <i>(Charged)</i>	-	0.434	-	0.434
PC16047	Floating Debt (Discharged)	(A/C-II) <i>(Charged)</i>	108,983.595	114,658.500	132,756.540	147,217.329
PC16048	Repayment of Loans from the Federal Government (A/C-I)	<i>(Charged)</i>	47,177.706	55,084.305	48,296.677	54,158.003
TOTAL CURRENT CAPITAL EXPENDITURE			241,018.312	460,291.740	569,193.228	540,114.158
CHARGED CAPITAL			211,360.492	216,797.768	217,353.217	254,854.766
	<i>Account-I</i>		47,177.706	55,084.739	48,296.677	54,158.437
	<i>Account-II</i>		164,182.786	161,713.029	169,056.540	200,696.329
VOTED CAPITAL			29,657.820	243,493.972	351,840.011	285,259.392
	<i>Account-I</i>		32,486.859	73,337.682	38,875.100	65,616.377
	<i>Account-II</i>		(2,829.039)	170,156.290	312,964.911	219,643.015
	Account No. I		79,664.565	128,422.421	87,171.777	119,774.814
	Account No. II		161,353.747	331,869.319	482,021.451	420,339.344

ESTIMATES OF DEVELOPMENT EXPENDITURE

(Rs. in million)

Function	Description	Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
SUMMARY					
	TOTAL DEVELOPMENT EXPENDITURE (GROSS)	233,540.554	337,000.000	375,222.332	560,000.000
	DEVELOPMENT REVENUE EXPENDITURE	159,968.175	256,801.600	265,691.242	323,917.660
	DEVELOPMENT CAPITAL EXPENDITURE	73,572.379	80,198.400	109,531.090	236,082.340
	PC22036-Development	159,968.175	256,801.600	265,691.242	323,917.660
	PC12037-Irrigation Works	17,734.119	18,067.690	18,611.500	33,215.361
	PC12041-Roads & Bridges	41,223.160	29,820.000	64,825.809	78,799.000
	PC12042-Government Buildings	14,615.100	32,310.710	26,093.781	124,067.979

(Rs. in million)

Function	Description	Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
FUNCTION WISE DEVELOPMENT EXPENDITURE					
DETAIL					
	01 GENERAL PUBLIC SERVICE	50,794.171	81,944.830	76,044.643	31,757.152
011	Executive & Legislative Organs, Financial and Fiscal Affairs (Including Debt Servicing)	15,484.089	2,596.827	26,254.567	2,244.652
014	Transfers	11,408.753	3,296.368	13,421.890	4,903.571
015	General Services	23,901.329	76,051.635	36,368.186	24,608.929
	03 PUBLIC ORDER & SAFETY AFFAIRS	1,210.415	1,107.090	2,224.035	2,467.075
031	Law Courts	-	7.658	15.812	38.688
032	Police	9.757	47.313	324.425	718.971
034	Prison Administration and Operation	13.971	32.576	9.854	8.692
036	Administration of Public Order	1,186.687	1,019.543	1,873.944	1,700.724
	04 ECONOMIC AFFAIRS	102,619.712	141,904.168	148,349.122	310,598.447
041	General Economic, Commercial & Labor Affairs	110.281	109.394	65.423	307.786
042	Agri. Food, Irrigation, Forestry & Fishing	26,273.539	28,267.842	39,819.702	70,414.642
043	Fuel and Energy	6,304.111	4,500.000	4,191.895	7,000.000
044	Mining and Manufacturing	3,791.361	4,496.769	1,861.429	12,463.962
045	Construction & Transport	66,087.499	104,283.710	102,164.220	219,586.151
047	Other Industries	52.921	246.453	246.453	825.906
	05 ENVIRONMENT PROTECTION	3.710	5,903.000	5,014.863	4,507.000
055	Administration of Environment Protection	3.710	5,903.000	5,014.863	4,507.000
	06 HOUSING & COMMUNITY AMENITIES	22,637.723	41,328.000	53,977.437	75,374.000
062	Community Development	8,359.120	29,468.000	32,331.731	56,635.000
063	Water Supply	14,278.603	11,860.000	21,645.706	18,739.000
	07 HEALTH	25,844.038	30,292.510	58,318.420	84,332.066
073	Hospital Services	24,610.471	27,875.241	55,670.989	81,959.614
074	Public Health Services	1,186.295	2,266.000	2,579.154	2,322.452
076	Administration	47.272	151.269	68.277	50.000
	08 RECREATION, CULTURE AND RELIGION	1,834.735	2,436.546	3,680.022	7,578.786
081	Recreational and Sporting Services	1,608.352	1,934.772	3,121.282	6,055.015
082	Cultural Services	170.166	448.570	442.028	900.280
084	Religious Affairs	56.217	53.204	116.712	623.491
	09 EDUCATION AFFAIRS & SERVICES	28,018.562	31,551.484	26,122.098	42,575.820
091	Pre-Primary & Primary Education Affairs & Services	355.162	2,500.000	227.019	2,900.000
092	Secondary Education Affairs & Services.	26,919.355	27,404.416	23,799.446	35,442.000
093	Tertiary Education Affairs & Services.	734.102	1,543.355	2,057.290	4,158.908
094	Education Services not Definable by Level	9.943	103.713	38.343	74.912
	10 SOCIAL PROTECTION	577.488	532.372	1,491.692	809.654
107	Administration (Relief Measures)	435.606	0.500	240.572	-
108	Others	141.882	531.872	1,251.120	809.654
TOTAL		233,540.554	337,000.000	375,222.332	560,000.000

(Rs. in million)

Function	Description	Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
DEVELOPMENT REVENUE EXPENDITURE		159,968.175	256,801.600	265,691.242	323,917.660
PC22036-Development		159,968.175	256,801.600	265,691.242	323,917.660
011101	Parliamentary/Legislative Affairs	156.969	107.516	141.255	300.000
011104	Administrative Inspection	30.363	-	-	-
011111	Divisional Commissioner	14,438.477	-	24,065.265	-
011205	Tax Management (Custom, I.Tax, Excise)	858.280	2,489.311	2,048.047	1,944.652
014108	District Health Authorities	1,592.900	-	1,099.569	-
014109	District Education Authorities	6,872.960	-	7,295.433	-
014110	Others	2,942.893	3,296.368	5,026.888	4,903.571
015101	Establishment Services General Administration	14.343	84.605	91.053	65.152
015201	Planning	23,886.986	75,967.030	36,277.133	24,543.777
031101	Courts/Justice	-	7.658	15.812	38.688
032102	Provincial Police	9.757	47.313	324.425	718.971
034101	Jails and convict settlement	13.971	32.576	9.854	8.692
036101	Secretariat	1,186.687	1,019.543	1,873.944	1,700.724
041310	Administration	110.281	109.394	65.423	307.786
042103	Agricultural Research & Extension Services	9,679.647	7,272.720	18,090.802	30,651.141
042106	Animal Husbandry	941.720	1,207.275	973.052	3,595.437
042203	Canal Irrigation	52.822	133.310	81.310	169.292
042401	Preservation of Wildlife & Hunting Control	49.254	237.967	67.235	319.264
042402	Administration	3,449.667	1,750.000	2,658.407	4,000.000
042501	Administration	75.916	240.246	198.834	610.270
042601	Administration	-	-	-	17.530
042650	Others	-	90.134	89.134	443.000
043502	Electricity Hydal	1,017.770	3,639.000	3,451.895	4,273.347
043701	Administration	12.341	130.000	30.000	120.000
044101	Support for Industrial Development	1,088.579	410.000	810.000	3,727.384
044120	Others	1,104.430	2,590.000	393.046	7,517.616
044201	Mining of Mineral Resor. O/t Mineral	1,598.352	1,496.769	658.383	1,218.962
045201	Administration	10,249.239	42,153.000	11,244.630	16,719.172
047202	Tourism	52.921	246.453	246.453	825.906
055101	Administration	3.710	5,903.000	5,014.863	4,507.000
062103	Urban Development	3,744.131	16,339.000	17,763.780	30,049.000
062202	Rural Works Programme	4,614.989	13,129.000	14,567.951	26,586.000
063102	Works (Construction) and Operations	14,278.603	11,860.000	21,645.706	18,739.000

(Rs. in million)

Function	Description	Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
073101	General Hospital Services	24,608.004	27,875.241	55,670.989	81,959.614
073301	Mother and Child Health	2.467	-	-	-
074104	Chemicals Examiners & Laboratories	-	622.000	-	100.000
074107	Population Welfare Measures	1,070.640	1,244.000	1,343.570	1,822.452
074120	Others (Other Health Facilities and Preventive Measures)	115.655	400.000	1,235.584	400.000
076101	Administration	47.272	151.269	68.277	50.000
081105	Administration	1,608.352	1,934.772	3,121.282	6,055.015
082105	Information & Culture	170.166	448.570	442.028	900.280
084103	Auqaf	56.217	53.204	116.712	623.491
091103	Administration	355.162	2,500.000	227.019	2,900.000
092101	Secondary Education	26,919.355	27,404.416	23,799.446	35,442.000
093101	General Universities / Colleges / Institutes	729.241	1,181.329	1,826.665	3,591.282
093102	Professional/Technical Universities/Colleges	4.861	362.026	230.625	567.626
094101	School for Handicapped / Retarded Person	9.943	103.713	38.343	74.912
108101	Social Welfare Measures	141.882	531.872	467.507	809.654
108104	Zakat & Ushr	-	-	783.613	-
DEVELOPMENT CAPITAL EXPENDITURE		73,572.379	80,198.400	109,531.090	236,082.340
PC12037-Irrigation Works		17,734.119	18,067.690	18,611.500	33,215.361
042202	Irrigation Dams	43.256	358.140	17.493	423.262
042203	Canal Irrigation	11,981.257	16,978.050	17,643.435	30,185.446
043502	Electricity -Hydal	444.000	731.000	710.000	2,606.653
043602	Electricity-Thermal	4,830.000	-	-	-
107105	Flood Control & Drainage	435.606	0.500	240.572	-
PC12041-Roads & Bridges		41,223.160	29,820.000	64,825.809	78,799.000
045202	Highways Roads & Bridges	41,223.160	29,820.000	64,825.809	78,799.000
PC12042-Governmnet Buildings		14,615.100	32,310.710	26,093.781	124,067.979
	Agriculture	-	477.280	392.578	845.859
	Archives & Libraries	-	88.312	88.120	140.711
	Board of Revenue	-	588.000	551.495	2,331.450
	Communications & Works	-	43.791	25.926	154.497
	Cooperative	-	-	12.546	-
	Emergency Services	-	107.000	95.072	527.366
	Energy Department	-	-	38.000	-
	Excise & Taxation Department	-	19.921	19.921	77.505
	Fisheries	-	259.754	295.037	389.730
	Food	-	109.866	107.066	57.000

(Rs. in million)

Function	Description	Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
	Governance & Informatin Technology	-	1.000	-	123.000
	Health	-	144.751	339.726	-
	Higher Education	-	2,718.671	2,830.768	11,473.718
	Home	-	264.809	293.312	749.517
	Human Rights & Minority Affairs	-	450.000	30.327	2,200.000
	Industries	-	-	-	955.000
	Information & Culture	-	31.000	33.906	188.732
	Jails	-	567.424	815.093	976.017
	Judiciary	-	2,092.342	2,222.043	5,997.699
	Labor & HR Development	-	40.606	55.606	92.214
	Law & Parliamentary Affairs	-	301.111	476.111	360.000
	Livestock	-	492.725	428.836	1,404.563
	Local Government & Community Development	-	68.000	520.990	45.000
	Management & Professional Development Department	-	80.000	105.000	200.000
	Mines & Minerals	-	53.231	50.853	231.038
	Planning & Development	-	14,008.371	709.700	71,556.912
	Police	-	1,657.976	2,419.309	3,228.673
	Population Welfare	-	76.000	70.000	277.548
	Primary & Secondary Health Care	-	1,327.077	1,900.855	8,251.557
	Provincial Assembly	-	1,000.000	2,666.261	1,216.643
	Public Prosecution	-	150.814	90.372	78.158
	Religiouis Affairs and AUQAF	-	116.796	116.796	76.509
	S&GAD	-	314.209	2,029.381	1,706.095
	School Education	-	195.584	219.660	58.000
	Social Welfare	-	452.728	352.187	682.377
	Special Education	-	451.287	443.712	680.088
	Specialized Health Care & Medical Education	-	2,729.636	4,559.794	4,583.203
	Sports	-	114.569	-	-
	Tourism	-	108.267	152.431	427.094
	Transport	-	180.000	-	80.828
	Water Supply & Sanitation	-	-	-	25.000
	Wildlife	-	262.033	256.033	680.736
	Women Development	-	45.400	45.518	228.969
	Youth Affairs, Sports, Archaeology & Tourism Department	-	120.369	233.440	708.973
	GROSS TOTAL DEVELOPMENT EXP.	233,540.554	337,000.000	375,222.332	560,000.000

ESTIMATES OF PUBLIC ACCOUNT

				<i>(Rs. in million)</i>
Head of Account	Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
SUMMARY				
PUBLIC ACCOUNT				
F ASSETS - CREDITS	1,500,884.046	(2,000.000)	1,216,228.091	1,404,532.921
F ASSETS - DEBITS	(1,491,911.354)	1,000.000	(1,324,321.152)	(1,536,210.514)
ASSETS - NET	8,972.692	1,000.000	(108,093.061)	(131,677.593)
G LIABILITIES - CREDITS	(1,703,499.842)	(1,638,000.000)	(1,802,320.340)	(1,774,181.632)
G LIABILITIES - DEBIT	1,704,586.613	1,639,000.000	1,910,413.401	1,905,859.225
LIABILITIES - NET	(1,086.771)	(1,000.000)	(108,093.061)	(131,677.593)
NET PUBLIC ACCOUNT	(7,885.921)	-	216,186.122	263,355.186

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
DETAIL				
C R E D I T				
F01 CASH AND BANK BALANCES	1,502,908.064	-	1,218,478.061	1,406,809.051
F011 Balance with SBP	1,502,908.064	-	1,218,478.061	1,406,809.051
F01101 Non Food Account	1,362,607.835	-	1,071,069.061	1,252,809.051
F01102 Food Account	140,300.379	-	147,409.000	154,000.000
F01121 District Health Authority Punjab SBD	(0.150)	-	-	-
F02 RECEIVABLE	(2,024.018)	(2,000.000)	(2,249.970)	(2,276.130)
F021 Loans and Advances	(2,024.018)	(2,000.000)	(2,249.970)	(2,276.130)
F02113 Account with Government Servants	(1,653.731)	(1,659.000)	(1,895.950)	(1,900.000)
F02119 OB Advances (Civil)	(37.629)	(55.000)	(45.916)	(56.654)
F02148 Forest Advances	(332.658)	(286.000)	(308.104)	(319.476)
TOTAL ASSETS	1,500,884.046	(2,000.000)	1,216,228.091	1,404,532.921
G01 CURRENT LIABILITIES	(844,364.707)	(887,000.000)	(916,439.329)	(813,073.470)
G011 Cheque Clearing Account	(863,137.530)	(897,122.309)	(928,270.470)	(824,866.470)
G01112 Ch. Pay. Cler. A/C (Food A/C) SBP	(4,886.517)	7,125.320	(8,427.293)	(9,147.130)
G01113 Transfer Payment Clearing Account (Food Account) SBP	(3.300)	-	-	-
G01132 Cheque Payment Clearing Account (Non Food Account) SBP	(339,994.939)	(363,281.081)	(369,632.033)	(245,411.763)
G01142 Cheque Pay Clearing Account (Food Account)	(1,134.247)	580.130	(1,251.172)	(1,263.335)
G01147 Cheque Pay Clearance Account (Non Food Account) NBP	(294,184.764)	(315,357.258)	(317,585.631)	(324,377.331)
G01190 Special Drawing Account Cheques (SDA)	(222,933.763)	(226,189.420)	(231,374.341)	(244,666.911)
G012 Others	18,772.823	10,122.309	11,831.141	11,793.000
G01201 Outstanding Commitments	18,772.823	10,122.309	11,831.141	11,793.000
TOTAL CURRENT LIABILITIES	(844,364.707)	(887,000.000)	(916,439.329)	(813,073.470)
G02 Loans	(0.023)	-	(0.030)	(0.040)
G021 Domestic	(0.023)	-	(0.030)	(0.040)
G02104 Others	(0.023)	-	(0.030)	(0.040)

ESTIMATES OF PUBLIC ACCOUNT

		<i>(Rs. in million)</i>			
Head of Account	Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022	
G05 CONTROL ACCOUNT	(502,101.959)	(450,000.000)	(529,685.370)	(547,994.631)	
G051 Miscellaneous	(502,101.959)	(450,000.000)	(529,685.370)	(547,994.631)	
G05102 Audusting Account	6.559	-	9.000	10.850	
G05105 Wages Clearing Account	(502,016.934)	(449,245.561)	(529,552.103)	(547,849.719)	
G05106 Inter Provincial Settlement Account	(2.378)	-	2.614	3.120	
G05107 Adjusting Account between Federal and Provincial Governments	84.836	(731.131)	(52.456)	(58.403)	
G05110 State Bank Suspense	(170.999)	(15.311)	78.905	85.121	
G05111 District Accounts Suspense	(3.043)	(7.997)	(171.330)	(185.600)	
G06 TRUST ACCOUNT-FUND	(48,052.780)	(37,000.000)	(36,311.045)	(58,814.340)	
G061 Provident Fund	(37,555.715)	(28,782.904)	(27,581.998)	(32,298.042)	
G06103 General Provident Fund (Civil)	(37,317.849)	(28,629.571)	(27,444.854)	(32,149.837)	
G06106 General Provident Fund (Forest)	(237.866)	(153.333)	(137.144)	(148.205)	
G062 Benevolent Fund	(7,496.042)	(5,700.835)	(6,380.268)	(20,796.614)	
G06201 Punjab Benevolent Fund	(1,191.969)	(835.333)	(1,119.226)	(14,399.298)	
G06202 Federal Government Employees Benevolent Fund (Civil)	(0.269)	-	(0.865)	(0.865)	
G06214 Federal Government Employees Benevolent Fund	(5,821.294)	(3,421.870)	(4,041.340)	(4,789.110)	
G06215 District Government Employees Benevolent Fund	877.516	(289.111)	(8.415)	(9.801)	
G06217 Govt. Employees Benevolent Fund working in TMA	(2.098)	-	(1.315)	(1.919)	
G06220 Punjab Benevolent Fund (Non-Gazetted)	(1,357.928)	(1,154.521)	(1,209.107)	(1,595.621)	
G063 Welfare Fund	(1,881.889)	(1,576.039)	(3,512.289)	(4,387.787)	
G06305 Mines Labour Housing General Welfare Fund	(510.499)	(475.219)	(2,126.727)	(2,584.379)	
G06309 Punjab Police Welfare Fund	(1,314.208)	(1,025.555)	(1,326.285)	(1,740.110)	
G06311 Lahore High Court Employees Welfare Fund	(0.125)	(29.609)	-	-	
G06315 Judicial Officer's Welfare Fund	(57.057)	(45.656)	(59.277)	(63.298)	
G064 Insurance Fund	(1,119.134)	(940.222)	1,163.510	(1,331.897)	
G06408 Provincial Government Employees Group Insurance Fund	(1,260.551)	(913.111)	1,171.003	(1,323.050)	
G06409 Fed. Govt. Empl. Group Insurance Fund (Civil)	0.046	-	(0.245)	(0.253)	
G06411 District Government Employees Insurance Fund	126.230	(27.111)	(4.785)	(5.561)	
G06412 Local Fund Government Employees	4.525	-	(2.315)	(2.870)	
G06413 Group Insurance Fund for Govt Employees	(0.273)	-	(0.148)	(0.163)	
G06414 Insurance Fund of Employees of Punjab	10.889	-	-	-	

ESTIMATES OF PUBLIC ACCOUNT

<i>(Rs. in million)</i>				
Head of Account	Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
G10 TRUST ACCOUNTS-OTHERS	(197,673.751)	(120,000.000)	(210,259.261)	(221,255.236)
G101 Account of Other Departments	(64,820.091)	(53,837.530)	(68,147.607)	(74,522.599)
G10105 Public Works / Pakistan PWD Deposits	(0.100)	-	(0.200)	(0.200)
G10111 Food Department Deposit	(455.120)	(760.000)	(803.540)	(824.330)
G10113 PWD Deposits	(57,256.249)	(45,276.330)	(59,808.925)	(65,551.163)
G10123 Transfer between Forest Offices	(0.820)	-	-	-
G10125 Transfer between Public Works Officers	-	-	(1.142)	(1.173)
G10131 Forest Cheques	(7,107.802)	(7,801.200)	(7,533.800)	(8,145.733)
G103 Other Deposits an Reserves	(474.630)	(819.111)	(619.078)	(633.078)
G10304 Zakat Collection Account	(474.630)	(819.111)	(619.078)	(633.078)
G104 Other Remittances	(132,379.030)	(65,343.359)	(141,492.576)	(146,099.559)
G10402 Forest Remittances	(1,067.954)	(1,821.329)	(1,587.865)	(1,722.330)
G10408 Remittance into Treasuries	(6,918.498)	(5,733.111)	(6,537.593)	(7,485.210)
G10409 Works Audit Suspense	(837.749)	(1,231.222)	(630.018)	(721.230)
G10418 Exchange Account between Civil and Pak	(0.260)	-	(0.115)	(0.123)
G10419 Exchange Account between Civil and Defence (in Navy)	(0.001)	-	(0.222)	(0.227)
G10425 Cheques	(121,069.218)	(52,036.475)	(129,818.265)	(132,762.120)
G10429 Internal Cheques (Public Works)	(2,485.350)	(4,521.222)	(2,918.498)	(3,408.319)
G11 SPECIAL DEPOSIT - INVESTMENTS	(99,315.341)	(139,000.000)	(103,329.789)	(122,437.883)
G111 Investment Deposit Accounts	(1,720.000)	-	-	1,000.000
G11128 Punjab General Provident Investment Fund	(1,720.000)	-	-	(1,000.000)
G112 Others Deposits Account	(97,595.341)	(139,000.000)	(103,329.789)	(121,437.883)
G11212 Deposits of Sugar Cane Development Cess Fund	(845.790)	(3,133.560)	(2,368.432)	(2,762.315)
G11215 Revenue Deposits	869.837	(17,890.330)	(22,979.969)	(28,069.111)
G11216 Civil and Criminal Courts Deposits	(0.178)	-	-	-
G11217 Personal Deposits	(58,296.235)	(58,036.662)	(21,326.715)	(27,113.260)
G11218 Forest Deposit	(429.315)	(400.000)	(335.178)	(343.525)
G11226 Deposit/and in favour of the Chief Settlement Commissioner	(121.941)	(50.113)	(55.680)	(58.560)
G11238 Security Deposit of Supply Cell	(273.886)	(303.111)	(278.323)	(285.172)
G11252 Deposit Account under the Punjab Real Estate Agents and Motor Vehicles Dealers (Regulation of Business) Ordinance 1980	(0.323)	-	-	-

ESTIMATES OF PUBLIC ACCOUNT

		<i>(Rs. in million)</i>			
Head of Account	Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022	
G11264	Assignment Account (ADB)	(14,414.438)	(25,328.288)	(28,972.315)	(31,039.172)
G11265	Assignment Account (Civil)	(20,039.428)	(27,714.680)	(21,317.882)	(25,190.999)
G11275	Deposit Account for the Production of Balanced Feed	(182.172)	(725.111)	(626.307)	(643.307)
G11276	Security Deposit of Private Companies	(443.555)	(605.000)	(448.908)	(456.714)
G11277	Contribution Govt. Servant Housing Foundation.	(1,942.728)	(2,811.113)	(3,433.026)	(3,953.047)
G11278	Deposit for Number Plats & Smart Registration Cards	(1,164.125)	(1,733.714)	(919.204)	(1,238.123)
G11290	Securities Deposits from Contractors / Suppliers	(192.967)	(75.000)	(170.588)	(177.053)
G11294	Deposit Account for Pb. Driving Licence Fee	(118.097)	(193.318)	(97.262)	(107.525)
G12	SPECIAL DEPOSIT FUND	(11,991.281)	(5,000.000)	(6,295.516)	(10,606.032)
G121	Relief Fund	(1,008.778)	-	-	-
G12102	PM's Fund for Welfare and Relief for Kashimeries	(0.725)	-	-	-
G12158	Punjab Crona Virus Fund	(1,008.053)	-	-	-
G124	Development Fund	(0.044)	-	-	-
G12403	Depreciation Reserve Fund Government Presses	(0.038)	-	-	-
G12417	Forestry Development Fund	(0.002)	-	-	-
G12421	Registrar Supreme Court Fund for Construction of Dams	(0.004)	-	-	-
G127	Others Funds	(5,982.459)	(5,000.000)	(6,295.516)	(6,606.032)
G12713	Income Tax deduction from Salaries	(3,717.736)	(1,319.520)	(3,988.713)	(4,139.736)
G12714	Income Tax deduction from Contractors/Suppliers	(1,581.435)	(2,575.130)	(1,793.407)	(1,925.445)
G12717	District Fund	(7.439)	-	-	-
G12718	Municipal Funds	(0.130)	-	-	-
G12720	Punjab Market Committee Fund	(38.703)	(205.350)	(54.723)	(59.012)
G12741	National Fund for Control of Drug Abuse	(0.012)	-	-	-
G12774	National Disaster Management Fund	(0.531)	-	-	-
G12777	Sales Tax deduction at Source under Sales Tax Special Procedure (Withholding) Rules, 2007	(626.634)	(900.000)	(458.673)	(481.839)
G12785	Fund for enhancing vegetable production in Punjab	(9.839)	-	-	-

ESTIMATES OF PUBLIC ACCOUNT

		<i>(Rs. in million)</i>			
Head of Account	Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022	
G128 Pension Fund	(5,000.000)	-	-	(4,000.000)	
G12801 Punjab Pension Fund	(5,000.000)	-	-	(4,000.000)	
Total Deposits and Reserves	(859,135.135)	(751,000.000)	(885,881.011)	(961,108.162)	
TOTAL LIABILITIES	(1,703,499.842)	(1,638,000.000)	(1,802,320.340)	(1,774,181.632)	
Total Public Account Credit	(202,615.796)	(1,640,000.000)	(586,092.249)	(369,648.711)	
TOTAL PROVINCIAL RECEIPTS	1,888,855.698	3,880,629.460	2,885,205.515	3,022,663.142	
ACCOUNT NO.I (PCF)	1,745,633.698	3,548,760.141	2,403,184.064	2,602,323.798	
ACCOUNT NO.II (PCF)	143,222.000	331,869.319	482,021.451	420,339.344	
OPENING BALANCE	-	-	-	-	
ACCOUNT NO.I	-	-	-	-	
ACCOUNT NO.II	-	-	-	-	
GRAND TOTAL	1,888,855.698	3,880,629.460	2,885,205.515	3,022,663.142	

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
PUBLIC ACCOUNT OF THE PROVINCE (P)				
<u>DISBURSEMENT</u>				
CURRENT ASSETS				
F01 CASH AND BANK BALANCES	(1,492,329.449)	0.000	(1,324,763.061)	(1,536,677.593)
F011 Balance with SBP	(1,492,329.449)	0.000	(1,324,763.061)	(1,536,677.593)
F01101 Non Food Account	(1,334,154.878)	-	(1,483,763.061)	(1,520,677.593)
F01102 Food Account	(158,174.721)	-	159,000.000	(16,000.000)
F01121 District Health Authority Punjab SBD	0.150	-	-	-
F02 RECEIVABLES	418.095	1,000.000	441.909	467.079
F021 Loans and Advances	418.095	1,000.000	441.909	467.079
F02101 Account with Government Servants	-	6.130	-	-
F02113 Account with Government Servants	38.273	0.826	25.376	29.587
F02119 OB Advances (Civil)	48.514	93.810	41.405	45.792
F02148 Forest Advances	331.308	899.234	375.128	391.700
TOTAL ASSETS	(1,491,911.354)	1,000.000	(1,324,321.152)	(1,536,210.514)
G LIABILITIES				
G01 Current Liabilities	844,441.044	832,000.000	1,028,878.873	957,833.430
G011 Cheque Clearing Account	863,213.881	820,679.175	1,016,038.182	941,296.320
G01101 Non Food Account	1.090	-	-	-
G01112 Ch. Pay. Cler. A/C (Food A/C) SBP	4,886.517	7,135.234	10,863.223	13,648.345
G01113 Transfer Payment Clearing Account (Food Account) SBP	3.300	-	-	-
G01132 Ch. Pay. Cler. A/C (Non Food A/C) SBP	339,994.939	319,240.629	455,428.292	357,024.517
G01142 Cheque Payment Clearing Account (Food Account) NBP	1,134.247	565.319	1,412.544	1,719.792
G01147 Cheque Pay Clearance Account (Non Food Account) NBP	294,184.764	273,300.648	316,206.326	329,825.637
G01190 Outstanding Commitments	223,009.024	220,437.345	232,127.797	239,078.029
G012 Others	(18,772.837)	11,320.825	12,840.691	16,537.110
G01201 Outstanding Commitments	(18,772.837)	11,320.825	12,840.691	16,537.110
G05 Control Account	503,094.897	515,000.000	540,331.898	548,012.408
G051 Miscellaneous	503,094.897	515,000.000	540,331.898	548,012.408
G05102 Audusting Account	(12.655)	-	7.800	8.110
G05105 Wages Clearing Account	502,023.134	509,886.537	538,045.131	545,312.187
G05106 Inter Provincial Settlement Account	(1.515)	-	-	-
G05107 Adjusting Account between Federal and Provincial Governments	(73.029)	3,345.583	55.555	61.325
G05110 State Bank Suspense	1,135.884	721.000	1,324.287	1,721.019

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account		Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
G05111	District Accounts Suspense	23.078	825.330	899.125	909.767
G05112	Letter of Credit Suspense	-	221.550	-	-
G06	Trust Account Fund	35,274.959	46,000.000	45,949.037	54,981.755
G061	Provident Fund	26,225.682	33,592.312	35,979.403	43,313.109
G06103	General Provident Fund (Civil)	26,080.495	33,472.312	35,814.239	43,134.064
G06106	General Provident Fund (Forest)	145.187	120.000	165.164	179.045
G062	Benevolent Fund	6,431.660	6,919.647	7,453.412	8,722.902
G06201	Punjab Benevolent Fund	901.821	1,121.455	1,281.073	1,648.072
G06202	Federal Government Employees Benevolent Fund	0.031	-	-	-
G06214	Provincial Govt. Employees Benevolent Fund	4,419.749	4,200.144	4,707.155	5,119.260
G06215	District Government Employees Benevolent Fund	3.461	-	-	-
G06217	Government Employees Benevolent Fund working in T	1.526	-	-	-
G06220	Punjab Benevolent Fund (Non-Gazetted)	1,105.072	1,598.048	1,465.184	1,955.570
G063	Welfare Fund	1,375.846	1,963.278	1,615.383	1,945.073
G06309	Punjab Police Welfare Fund	1,322.880	1,800.000	1,541.351	1,863.998
G06311	Lahore High Court Employees Welfare Fund	0.001	93.087	-	-
G06315	Judicial Officer's Welfare Fund	52.965	70.191	74.032	81.075
G064	Insurance Fund	1,241.771	3,524.763	900.839	1,000.671
G06408	Provincial Government Employees Group Insurance Fund	1,240.998	3,524.763	900.839	1,000.671
G06409	Federal Government Employees Group Insurance Fund (Civil)	0.027	-	-	-
G06411	District Government Employees Group Insurance Fund	0.429	-	-	-
G06412	Local Fund Government Employees	0.028	-	-	-
G06413	Group Insurance Fund for Government Employees	0.289	-	-	-
G10	TRUST ACCOUNTS-OTHERS	194,323.166	111,000.000	193,366.100	210,743.249
G101	Account of Other Departments	46,068.496	41,475.075	47,925.026	53,156.884
G10111	Food Department Deposits	401.379	1,723.190	262.798	273.711
G10113	Pak PWD Deposits	38,533.482	32,696.110	41,102.285	45,553.175
G10131	Forest Cheques	7,133.635	7,055.775	6,559.943	7,329.998
G103	Other Deposits & Reserves	510.175	653.110	540.935	565.121
G10304	Zakat Collection Account	510.175	653.110	540.935	565.121

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account		Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
G104	Other Remittance	147,744.495	68,871.815	144,900.139	157,021.244
	G10402 Forest Remittances	1,033.329	1,001.706	1,147.926	1,450.629
	G10408 Remittance into Treasuries	20,148.111	3,719.230	3,994.344	4,345.808
	G10409 Works Audit Suspense	839.623	4,519.250	12,904.631	15,825.176
	G10419 Exchange Account between Civil and Defence (including Navy)	0.001	-	-	-
	G10425 Cheques	121,107.808	56,658.629	125,480.468	133,476.252
	G10429 Internal Cheques (Public Works)	4,615.623	2,973.000	1,372.770	1,923.379
G11	SPECIAL DEPOSIT - INVESTMENTS	115,536.683	128,000.000	97,023.288	124,684.191
G111	Investment Deposit Accounts	1,720.000	-	-	1,000.000
	G11128 Punjab General Provident Investment Fund	1,720.000	-	-	1,000.000
G112	Others Deposits Account	113,816.683	128,000.000	97,023.288	123,684.191
	G11212 Deposits of Sugar Cane Dev. Cess Fund	1,195.095	255.351	1,649.168	1,985.281
	G11215 Revenue Deposits	15,122.669	15,861.578	17,763.877	22,970.000
	G11217 Personal Deposits	58,927.217	54,467.724	34,756.652	45,933.668
	G11218 Forest Deposits	369.728	495.121	383.669	405.192
	G11220 Deposits in connection with Elections	0.110	-	-	-
	G11238 Security Deposit of Supply Cell	223.984	317.192	227.999	238.454
	G11264 Assignment account (ADB)	14,414.438	23,523.557	19,761.696	22,281.958
	G11265 Assignment Account (Civil)	20,038.910	29,810.222	17,496.911	23,941.268
	G11275 Deposits account Govt. Livestock Farms (Balanced Feed)	482.138	558.454	495.520	507.956
	G11276 Security Deposit of Private Companies	596.356	504.638	414.105	435.105
	G11277 Contribution GHSF	1,524.807	911.088	2,227.640	2,814.105
	G11278 Deposit for number plats & Smart Reg. Cards	775.117	997.866	1,665.746	1,970.955
	G11290 Securities Deposits from Contractor / Suppliers	97.141	235.941	101.134	113.024
	G11294 Deposit Account for Pb. Driving License Fee	48.973	61.268	79.171	87.225
G12	Special Deposit Fund	11,915.864	7,000.000	4,864.205	9,604.192
G12	Relief Funds	999.969	-	11.397	13.515
	G12102 Prime Minister's Fund for Welfare and Relief for Kashmiris	0.725	-	-	-
	G12158 Punjab Crona Virus Fund	999.244	-	11.397	13.515
G127	Other Funds	5,915.895	7,000.000	4,852.808	5,590.677
	G12713 Income Tax Deduction from Salaries	3,708.703	3,719.745	3,215.962	3,549.735
	G12714 Income Tax Deduction from Contractor / Suppliers	1,566.799	2,719.744	1,354.737	1,745.103
	G12720 Punjab Market Committee Fund	30.000	15.181	35.000	39.000

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
G12774 National Disaster Management Fund	0.568	-	-	-
G12777 Adv. pmt of tax U/S 53 of the I.tax Ord.	599.722	545.330	247.109	256.839
G12785 Fund for enhancing Vegetatble Production	10.103	-	-	-
G128 Pension Fund	5,000.000	-	-	4,000.000
G12801 Punjab Pension Fund	5,000.000	-	-	4,000.000
TOTAL LIABILITY	1,704,586.613	1,639,000.000	1,910,413.401	1,905,859.225
H01 EQUITIES	1,615.458	-	-	-
H011 Equities	1,615.458	-	-	-
H01101 Residual Equity	1,615.458	-	-	-
TOTAL EQUITIES	1,615.458	-	-	-
Total Public Account Expenditure	214,290.717	1,640,000.000	586,092.249	369,648.711
NET PUBLIC ACCOUNT (P)	11,674.921	0.000	0.000	0.000
Total Provincial Disbursement	1,888,855.697	3,755,629.460	2,845,414.546	2,897,663.142
Account No. I (PCF)	1,727,501.950	3,423,760.141	2,363,393.095	2,477,323.798
Account No. II (PCF)	161,353.747	331,869.319	482,021.451	420,339.344
Opening Balance	-	-	-	-
Account No. I	-	-	-	-
Account No. II	-	-	-	-
GRAND TOTAL	1,888,855.697	3,755,629.460	2,845,414.546	2,897,663.142

ADP RESOURCES

Head of Account	(Rs. in million)			
	Accounts 2019-2020	Budget Estimates 2020-2021	Revised Estimates 2020-2021	Budget Estimates 2021-2022
REVENUE ACCOUNT				
General Revenue Receipts	1,477,871.050	1,750,035.691	1,712,731.750	2,088,304.404
Current Revenue Expenditure	1,200,006.114	1,318,337.720	1,314,906.737	1,427,900.273
Net Revenue Account	277,864.936	431,697.971	397,825.013	660,404.131
CAPITAL ACCOUNT (ACCOUNT NO.I)				
Current Capital Receipts	65,146.852	111,630.925	73,486.278	79,148.907
Current Capital Expenditure	79,664.565	128,422.421	87,171.777	119,774.814
Net Capital (Surplus / Deficit)	(14,517.713)	(16,791.496)	(13,685.499)	(40,625.907)
PUBLIC ACCOUNT				
Credit	(202,615.796)	(1,640,000.000)	(586,092.249)	(369,648.711)
Disbursement	214,290.717	1,640,000.000	586,092.249	369,648.711
Net Public Account	11,674.921	-	-	-
Foreign Assistance for Projects	-	47,093.525	30,873.787	65,221.776
TOTAL RESOURCES	-	462,000.000	415,013.301	685,000.000
ANNUAL DEVELOPMENT PROGRAMME	-	337,000.000	375,222.332	560,000.000
Estimated Provincial Surplus / Deficit	-	125,000.000	39,790.969	125,000.000