



GOVERNMENT OF THE PUNJAB

**ANNUAL BUDGET
STATEMENT**

**FOR
2024 - 2025**

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
2024-2025**

<u>Sr.#</u>	CONTENTS	<u>Pages</u>
I.	Punjab Fiscal Framework 2023-2024	3
II.	Estimates of General Revenue Receipts & Capital Receipts	4 - 30
III.	Estimates of Current Revenue Expenditure & Capital Expenditures	31 - 110
IV.	Estimates of Development Expenditure	111 - 115
V.	Estimates of Public Account	116 - 125
VI.	ADP Resources	126

PUNJAB FISCAL FRAMEWORK 2024-2025

Head of Account	Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
REVENUE (A=B+C)	2,479,119.314	3,331,722.322	3,144,578.915	4,643,446.497
Federal Transfers (B)	2,101,704.165	2,724,316.230	2,694,415.659	3,702,516.765
Revenue Assignment	2,065,151.313	2,706,405.337	2,664,792.796	3,683,103.227
Straight Transfers	11,482.891	12,810.903	11,699.064	11,972.458
Development Grants (PSDP & Foreign)	19,696.898	3,487.020	12,089.499	2,944.395
Other Grants	5,373.063	1,612.970	5,834.300	4,496.685
Revenue (C)	377,415.149	607,406.092	450,163.256	940,929.732
Sales Tax on Services	197,555.370	235,000.000	224,800.000	294,000.000
Urban Immovable Property Tax	5,325.479	20,035.750	18,982.500	29,000.000
Agriculture Income Tax	2,318.553	2,850.000	3,500.900	3,500.000
Motor Vehicle Taxes	17,368.355	19,557.850	19,251.800	22,204.000
Stamp Duties	46,466.532	71,927.990	41,086.500	76,983.500
Other Tax Revenue	28,962.789	44,138.410	32,271.302	46,223.500
Non-Tax Revenue	79,418.071	213,896.092	110,270.254	469,018.732
EXPENSE (D)	1,667,169.261	2,074,123.170	2,037,862.986	2,633,836.035
Employee Related Expenses	413,973.099	513,737.576	504,015.768	603,100.562
Employees Retirement Benefits	324,470.204	392,090.700	383,500.000	451,400.000
Transfers to LGs	517,374.892	627,650.000	611,293.156	857,400.000
Subsidies	26,517.528	61,821.668	22,191.022	72,911.376
Acquisition of Physical Assets	16,664.141	20,204.861	18,702.123	9,208.822
Repair & Maintenance	45,513.347	55,008.741	70,150.222	60,435.478
Operating Expense	144,831.223	152,705.441	167,633.273	178,142.535
Interest Expense	43,151.780	67,954.886	75,911.361	101,855.854
Others	134,673.047	182,949.298	184,466.063	299,381.408
NET OPERATING BALANCE (E=A-D)	811,950.053	1,257,599.152	1,106,715.929	2,009,610.462
INVESTMENT IN NON-FINANCIAL ASSETS (F)	585,760.172	655,000.000	641,527.051	842,000.000
Annual Development Program (incl. Foreign Funded Projects)	585,760.172	655,000.000	641,527.051	842,000.000
Infrastructure Spending	557,734.613	632,987.148	605,689.276	801,366.307
HR-Related Expenses	3,854.654	4,055.908	3,963.794	6,417.702
Transport Related Expenses	1,695.239	4,841.352	4,021.165	3,732.334
Other Management Expenses	22,475.665	13,115.592	27,852.816	30,483.656
TOTAL EXPENDITURE (G) = (D+F)	2,252,929.433	2,729,123.170	2,679,390.038	3,475,836.035
PRIMARY BALANCE (H) = A - (G - Interest Expense)	360,862.928	785,548.450	649,654.940	1,466,991.870
BUDGET BALANCE (I) = (A-G)	226,189.881	602,599.152	465,188.877	1,167,610.462
NET CHANGE IN FINANCIAL WORTH (J) = K+L	217,733.499	477,598.713	350,018.330	537,138.319
Net Acquisition of Financial Assets (K)	34,066.113	261,832.659	125,686.372	220,127.820
Net Loans & Investments	34,066.113	261,832.659	125,686.372	220,127.820
Net Incurrence of Liabilities (L)	183,667.386	215,766.054	224,331.958	317,010.499
Capital Inflows & Public Debt	(76,726.209)	(47,955.063)	(40,085.813)	(50,606.365)
Foreign Funded Projects	(49,161.411)	(109,716.878)	(93,556.990)	(103,223.450)
Debt Repayment	309,555.006	373,437.995	357,974.761	470,840.314
FINANCING (M)	-	-	-	-
NET FOOD ACCOUNT (STATE TRADING)	(8,718.500)	-	-	-
(N = O+P+Q+R-S-T-U-V)				
Commercial Borrowing (O)	436,612.124	343,350.000	33,786.000	-
Receipts from Provincial Government (P)	225,000.000	253,000.000	244,000.000	247,477.000
Sale of Commodities and Management Receipts (Q)	260,104.493	392,171.250	205,005.273	221,320.000
Miscellaneous Receipts (R)	902.222	100.000	301.000	107.722
Debt Servicing (S)	86,738.556	142,739.375	113,000.000	74,420.000
Debt Repayment (T)	386,053.412	475,180.722	358,858.273	355,127.727
Management Expenses (U)	21,933.247	27,351.153	10,992.000	7,056.995
Purchase / Operations of Commodities (V)	436,612.124	343,350.000	242.000	32,300.000

ESTIMATES OF RECEIPTS

(Rs. in million)

Head of Account	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
(A) Total Provincial Consolidated Fund (Revenue + Capital)	3,022,751.827	4,480,665.832	3,764,085.457	5,446,006.566
Total General Revenue Receipts	2,479,121.237	3,331,722.322	3,144,578.916	4,643,446.497
Federal Divisible Pool	2,065,152.936	2,706,405.337	2,664,792.796	3,683,103.227
Provincial Tax Revenue	297,997.281	393,510.000	339,893.002	471,911.000
Provincial Non-Tax Revenue	115,971.020	231,806.985	139,893.118	488,432.270
(B) Total Current Capital Receipts A/c -I	107,018.463	160,322.260	136,414.268	333,655.347
Current Capital Receipts	3,575.563	52,629.650	54,018.298	230,431.897
Foreign Projects Assistance	103,442.900	107,692.610	82,395.970	103,223.450
(C) Total Current Receipts A/c -II	436,612.127	988,621.250	483,092.273	468,904.722
TOTAL CAPITAL RECEIPTS (B+C)	543,630.590	1,148,943.510	619,506.541	802,560.069

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
SUMMARY				
FEDERAL DIVISIBLE POOL	2,065,152.936	2,706,405.337	2,664,792.796	3,683,103.227
B TAX REVENUE	2,065,152.936	2,706,405.337	2,664,792.796	3,683,103.227
B01 DIRECT TAXES	941,402.192	1,213,574.176	1,065,820.688	1,558,434.521
B011 Tax on Income	939,497.315	1,213,304.461	1,062,737.763	1,553,867.721
B018 Capital Value Tax on Moveable Assets	1,904.877	269.715	3,082.925	4,566.800
B02 INDIRECT TAXES	1,123,750.744	1,492,831.161	1,598,972.108	2,124,668.706
B021 Land Custom	270,151.160	348,763.817	378,525.863	434,548.774
B023 Sales Tax on Import-Share of Net	749,727.124	990,904.365	1,047,436.213	1,416,764.330
B024 Federal Excise	103,618.102	152,704.339	172,781.692	272,994.962
B025 Federal Excise on Natural Gas	254.358	458.640	228.340	360.640

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
SUMMARY				
PROVINCIAL RECEIPTS	413,968.301	625,316.985	479,786.120	960,343.270
B TAX REVENUE	297,997.281	393,510.000	339,893.002	471,911.000
B01 DIRECT TAXES	28,809.195	49,437.410	44,436.000	58,927.500
B011 Tax on Income (Agriculture)	2,318.587	2,850.000	3,500.900	3,500.000
B013 Property Tax	6,057.568	21,175.250	19,086.500	29,118.500
B014 Land Revenue	19,246.428	24,062.510	20,469.950	24,659.000
B016 Tax on Profession, Trades and Callings	1,139.876	1,349.650	1,340.000	1,650.000
B017 Capital Value Tax on Immoveable Property	46.736	-	38.650	-
B02 INDIRECT TAXES	265,291.962	331,222.590	289,844.100	398,233.500
B023 Sales Tax (GST Provincial)	197,555.537	235,000.000	224,800.000	294,000.000
B026 Provincial Excise	2,619.777	3,526.750	3,720.800	3,846.000
B027 Stamps Duty	46,466.531	71,927.990	41,086.500	76,983.500
B028 Motor Vehicles	18,650.117	20,767.850	20,236.800	23,404.000
B03 OTHERS INDIRECT TAXES	3,896.124	12,850.000	5,612.902	14,750.000
B030 Others Indirect Taxes	3,896.124	12,850.000	5,612.902	14,750.000

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
DETAILS					
FEDERAL DIVISIBLE POOL		2,065,152.936	2,706,405.337	2,664,792.796	3,683,103.227
B	TAX REVENUE	2,065,152.936	2,706,405.337	2,664,792.796	3,683,103.227
B01	DIRECT TAXES	941,402.192	1,213,574.176	1,065,820.688	1,558,434.521
B011	Tax on Income	939,497.315	1,213,304.461	1,062,737.763	1,553,867.721
	B01108 Share of Net proceeds assigned to Provinces	939,497.315	1,213,304.461	1,062,737.763	1,553,867.721
B018	Capital Value Tax on Moveable Property	1,904.877	269.715	3,082.925	4,566.800
	B01801 Capital Value Tax on Motor Vehicles	1.600	-	-	-
	B01809 CVT Share assigned to Provinces	1,903.277	269.715	3,082.925	4,566.800
B02	INDIRECT TAXES	1,123,750.744	1,492,831.161	1,598,972.108	2,124,668.706
B021	Land Custom	270,151.160	348,763.817	378,525.863	434,548.774
	B02170 Share of Net Proceeds Assigned to Provinces	270,151.160	348,763.817	378,525.863	434,548.774
B023	Sales Tax	749,727.124	990,904.365	1,047,436.213	1,416,764.330
	B02303 Share of Net Proceeds Assigned to Provinces	749,727.124	990,904.365	1,047,436.213	1,416,764.330
B024	Federal Excise	103,618.102	152,704.339	172,781.692	272,994.962
	B02408 Share of Net Proceeds Assigned to Provinces	103,618.102	152,704.339	172,781.692	272,994.962
B025	Federal Excise Duty on Natural Gas	254.358	458.640	228.340	360.640
	B02503 Net Proceeds on Excise Duty on Natural Gas Assigned to Provinces	254.358	458.640	228.340	360.640

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
DETAILS				
PROVINCIAL RECEIPTS	413,968.301	625,316.985	479,786.120	960,343.270
B TAX REVENUE	297,997.281	393,510.000	339,893.002	471,911.000
B01 DIRECT TAXES	28,809.195	49,437.410	44,436.000	58,927.500
B011 Tax on Income	2,318.587	2,850.000	3,500.900	3,500.000
Taxes from Agriculture	2,318.552	2,850.000	3,500.900	3,500.000
B01173 Tax on Agriculture Income	2,318.552	2,850.000	3,500.900	3,500.000
Taxes from Other Sources	0.035	-	-	-
B01185 Share of Net Proceeds assigned to Provinces	0.035	-	-	-
B013 Property Tax	6,057.568	21,175.250	19,086.500	29,118.500
Urban Immovable Property Tax	5,453.789	20,185.750	18,357.500	28,340.000
B01301 Ordinary Collection	17,030.761	20,035.750	18,200.500	28,190.000
B01302 Share of Net Proceeds assigned to TMAs etc	(11,705.282)	-	-	-
B01303 Tax on Luxury Houses	123.760	150.000	142.000	150.000
B01304 Farm House Tax	0.150	-	-	-
B01310 Other Collection	4.400	-	15.000	-
Transfer of Property Tax	603.779	989.500	729.000	778.500
B01311 Fees for Registering Documents	97.924	190.000	67.000	74.000
B01312 Copying Registered Documents	9.931	12.500	3.500	4.500
B01313 Punjab Tax on Property Other than Agriculture	342.528	630.000	625.000	660.000
B01320 Others	153.396	157.000	33.500	40.000

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
B014	Land Revenue	19,246.428	24,062.510	20,469.950	24,659.000
	B01401 Ordinary Collection	0.020	-	-	-
	B01402 Development cess	1.951	-	-	-
	B01403 Malkana	0.099	2.500	0.100	1.000
	B01404 Sale of government estates	0.424	-	-	-
	B01406 Fines and Forfeitures	28.435	75.050	30.100	35.200
	B01407 Rent of Agricultural Land for a Single Year	113.453	462.000	205.000	350.000
	B01408 Rent from Shops/Other Sites, Nazul Buildings & Land	23.234	110.900	125.000	55.000
	B01409 Others Not Elsewhere Classified	0.027	39.250	0.050	2.500
	B01412 Recovery for Maintenance of Boundaries and Pillars	0.006	-	-	-
	B01413 Fees for Consolidation of Holdings	0.002	0.500	0.200	0.500
	B01414 Tirni Grazing Dues	-	0.350	0.150	0.500
	B01415 Collection Fee on the Dues Recovered as Arrears of Land Revenue	0.091	1.500	0.100	1.500
	B01416 Revenue Talbana	0.088	0.700	0.200	0.300
	B01417 Mutation Fee	18,458.242	22,665.000	19,450.000	23,511.000
	B01418 Copying and Inspection Fee of Patwaries Record	591.074	650.500	645.000	650.000
	B01419 Copying Fee for the Preparation of Produce Statement	0.108	3.500	0.250	2.500
	B01421 Recoveries of Overpayments	1.455	3.510	0.100	1.500
	B01422 Collection of Payments for Service Renered	0.008	-	-	-
	B01424 Local Rates on Lands Interests Assessable to Land Revenue-Others	22.313	40.250	12.500	45.000
	B01425 Land Revenue-Others	5.398	7.000	1.200	2.500
B016	Tax on Profession, Trade and Callings-	1,139.876	1,349.650	1,340.000	1,650.000
	B01601 Ordinary Collection	1,052.115	1,349.650	1,165.000	1,650.000
	B01603 Deduction at Source	87.761	-	175.000	-
B017	Capital Value Tax on Immoveable Property	46.736	-	38.650	-
	B01701 Urban	37.145	-	35.100	-
	B01702 Rural	0.067	-	0.350	-

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
B01703 Capital Value Tax on Immovable Assets - Urban (Res	0.962	-	0.150	-
B01704 Capital Value Tax on Immovable Assets - Urban (Com	0.346	-	0.250	-
B01705 Capital Value Tax on Immovable Assets - Urban (Oth	8.173	-	2.800	-
B01706 Capital Value Tax on Immovable Assets - (Rural Residential)	0.040	-	-	-
B01708 Capital Value Tax on Immovable Assets - Rural (Others)	0.003	-	-	-
B02 INDIRECT TAXES	265,291.962	331,222.590	289,844.100	398,233.500
B023 Sales Tax	197,555.537	235,000.000	224,800.000	294,000.000
B02361 Ordinary Collections	0.108	-	-	-
B02385 Sales Tax on Services (Punjab)	197,555.429	235,000.000	224,800.000	294,000.000
B026 Provincial Excise	2,619.777	3,526.750	3,720.800	3,846.000
B02601 Malt Liquors-Duty on Bear Manufactured in Pakistan	94.489	140.250	135.250	140.100
B02602 Duty on Foreign Liquors	821.287	1,347.200	1,150.200	1,238.000
B02603 Licence Fee for Generally Sale of Foreign Liquor	1,214.307	1,524.500	1,935.000	1,950.000
B02604 Duty on Manufacturing of Spirit	0.436	-	-	-
B02611 Licence Fee for Commercial Spirits	1.530	1.350	1.500	1.500
B02612 Licence Fee for Denatured Spirits	12.757	9.500	6.250	9.500
B02613 Permit Fee for Denatured Spirits	28.215	35.900	32.000	35.900
B02621 Duty on Spirits use in Manufactured of Medicine	379.539	401.050	380.100	390.000
B02622 Receipts from Distilleries	10.041	10.500	15.000	15.500
B02623 Collection of Payments for Services Rendered	57.114	56.500	65.500	65.500
B02625 Fines, Confiscation and Miscellaneous	0.055	-	-	-
B02628 Others	0.007	-	-	-
B027 Stamp Duty	46,466.531	71,927.990	41,086.500	76,983.500
Non-Judicial	45,362.904	70,867.365	40,023.750	73,917.875
B02701 Sale of Stamps	37,473.820	60,418.000	32,680.000	66,500.125
B02702 Stamps Duties on Bill of Exchange, Cheques etc	10.949	16.500	6.500	6.500

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
B02703 Stamps Duties Levied under Supplementary Tax Ordinance, 1957	157.774	150.250	155.250	135.250
B02704 Other Non Judicial Sale and General Stamps	1,107.649	1,350.250	1,415.450	1,450.000
B02705 Duty Recovered under Rule 10 and 11 of Pakistan Stamp Rules, 1925	207.241	260.145	205.000	205.000
B02706 Duty on Documents Voluntarily Brought for Adjudication under Section 31 of Act. II 1899	0.225	-	7.100	7.500
B02707 Duty on other Immersing Documents	0.014	5.500	0.200	0.500
B02708 Fines and Penalties	14.966	3.500	2.500	2.500
B02709 Consular Fees	0.017	-	-	-
B02710 On transfer of Property Rights of Plots by Developed Authorities/ Housing Societies/ Co-operative Societies	1.435	-	-	-
B02711 On Declaration of Newspaper/Periodical/Printing Press	0.269	0.500	0.300	0.500
B02712 Sale of Property Transactions	0.013	-	-	-
B02713 Duty Levied on Unstamped or Insufficient Stamped Documents under Section 35, 40 & 48 of Act 1899	1,049.691	1,450.250	1,165.250	1,250.000
B02714 Non Judicial-Recoveries from Govt. Depar	(0.416)	-	-	-
B02716 Non Judicial -Duty on Bills issued by	0.005	-	-	-
B02719 Stamp Duty on Receipt issued by Couriers	0.001	-	-	-
B02720 Stamp Duty on Transfer of Right	4,745.438	6,462.230	4,026.000	3,810.000
B02730 Others	593.813	750.240	360.200	550.000
Judicial	1,103.627	1,060.625	1,062.750	3,065.625
B02731 Sale of stamps	0.002	-	-	-
B02734 Court Fees Realized in Stamps	1,102.573	1,010.125	1,010.250	3,010.125
B02735 Fines and Penalties	1.050	-	-	-
B02770 Others	0.002	50.500	52.500	55.500
B028 Motor Vehicles	18,650.117	20,767.850	20,236.800	23,404.000
Receipts under Motor Vehicles Act	17,368.355	19,557.850	19,251.800	22,204.000
B02801 Fee for Registrations	10,028.184	11,353.000	6,500.000	10,150.000
B02802 Fee for Miscellaneous Receipts	1,587.440	1,950.250	4,250.000	4,500.000
B02803 Receipts under Provincial M.V. Act	5,751.904	6,250.100	8,500.500	7,549.500
B02804 Receipt from bus and truck services	0.001	-	-	-
B02805 Tax on Luxury Vehicles Levied under Finance Act 1997	0.805	4.500	1.300	4.500
B02806 Taxes on vehicles other than under Mot	0.021	-	-	-

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
Other Receipts	1,281.762	1,210.000	985.000	1,200.000
B02811 Motor Vehicles Fitness Certificate	99.739	49.950	15.550	-
B02812 Motor Vehicles Route Permit	1,181.868	1,160.000	969.250	1,199.900
B02813 Recoveries of Overpayments of Transport	0.155	0.050	0.200	0.100
B03 INDIRECT TAXES	3,896.124	12,850.000	5,612.902	14,750.000
B030 Other Indirect Taxes	3,896.124	12,850.000	5,612.902	14,750.000
Entertainment Tax	0.012	-	-	-
B03004 Tax on Cinemas	0.012	-	-	-
Cess All Types	18.107	-	-	-
B03021 Education Cess	13.045	-	-	-
B03025 Development Cess on Sugar Cane	5.058	-	-	-
B03030 Infrastructure Cess	0.004	-	-	-
Electricity	191.012	7,600.000	200.000	8,500.000
B03031 Fee Payable under Electricity Rules	30.246	44.050	22.975	44.050
B03032 Fee Payable under Cinematograph Act and Rules	0.112	0.200	0.105	0.200
B03033 Fee Payable for the Grant of Certificate of Competency to Supervisor and Licenses to Electrical	0.719	0.950	0.765	0.950
B03034 Electricity Duty	142.819	7,536.300	159.655	8,436.300
B03035 Miscellaneous Receipts and Fees	17.116	18.500	16.500	18.500
Surcharges	0.020	-	-	-
B03050 Other - Surcharges	0.020	-	-	-
Others, all types	3,686.973	5,250.000	5,412.902	6,250.000
B03051 Paddy Husking Tax	0.028	-	-	-
B03053 Fees for Registration of Real Estates Agencies	0.702	-	-	-

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
B03054 Fines and Penalties	0.013	-	-	-
B03055 Cotton Fees	129.744	250.000	212.902	250.000
B03066 Tax on Advertisement on Electronic Media	4.008	-	-	-
B03077 Surcharge of Octroi	0.003	-	-	-
B03086 Punjab Infrastructure Development Cess	3,552.475	5,000.000	5,200.000	6,000.000
TOTAL TAX REVENUE	2,363,150.217	3,099,915.337	3,004,685.798	4,155,014.227
FEDERAL DIVISIBLE POOL	2,065,152.936	2,706,405.337	2,664,792.796	3,683,103.227
PROVINCIAL TAX REVENUE	297,997.281	393,510.000	339,893.002	471,911.000

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
SUMMARY					
C	NON-TAX REVENUE	115,971.020	231,806.985	139,893.118	488,432.270
C01	INCOME FROM PROPERTY AND ENTERPRISE	2,851.031	71,821.079	23,198.684	302,333.815
	C010 Profits	600.001	65,500.000	16,000.000	295,000.000
	C013 Interest on Loans & Advance to District Govts. / TMAs	25.800	19.325	19.325	19.355
	C015 Interest on Loans & Advance to Non-Financial Institutions	721.113	609.988	677.100	623.252
	C016 Interest on Loans & Advances to Govt. Servants	0.163	0.266	0.393	0.393
	C018 Interest on Loans - Others	3.639	4.000	2.726	3.000
	C019 Dividends	1,500.315	5,687.500	6,499.140	6,687.815
C02	RECEIPT FROM CIVIL ADMINISTRATION AND OTHER FUNCTIONS	22,800.287	47,483.580	38,580.040	52,036.000
	C021 General Admin. Receipts- Organizations of State	306.552	899.100	341.040	385.200
	C022 General Admin.Receipts- Fiscal Administration	2,097.885	1,965.175	2,454.200	2,505.500
	C023 General Admin. Receipts - Economic Regulation	234.956	245.500	245.000	266.200
	C025 Defence Services Receipts	0.085	-	-	-
	C026 Law and Order Receipt	6,527.703	10,991.055	13,982.750	15,055.400
	C027 Community Services Receipt	3,099.619	4,655.395	3,963.150	4,938.500
	C028 Social Services	9,892.798	27,970.750	17,029.650	27,968.700
	C029 Social Services Miscellaneous	640.678	756.605	564.250	916.500
C03	Miscellaneous Receipts	90,319.702	112,502.326	78,114.394	134,062.455
	C031 Economic Services Receipts-Food & Agriculture	2,580.987	2,510.000	2,900.000	3,000.000
	C032 Economic Services Receipts-Fisheries & Animal	1,875.637	2,434.000	2,089.950	2,624.750
	C033 Economic Services Receipts Forest	853.788	1,393.000	941.050	1,333.250
	C034 Economic Services Receipts, Cooperation, Irrigation and Embankment - Drainage Works	4,458.536	10,004.200	5,002.525	19,054.000
	C035 Economic Services Receipts-Others	4,524.383	1,363.000	735.825	1,390.050
	C036 Other Grants from Federal Govt. Non-Dev.	25,069.961	5,099.990	17,923.799	7,441.080
	C037 Extraordinary Receipt	2,237.454	30,500.005	5,000.000	30,500.000
	C038 Others	37,236.065	46,387.228	31,822.181	56,746.867
	C039 Development Surcharges & Royalties (Fed-Transfers)	11,482.891	12,810.903	11,699.064	11,972.458

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
DETAIL				
C NON-TAX REVENUE - DETAIL	115,971.020	231,806.985	139,893.118	488,432.270
C01 INCOME FROM PROPERTY AND ENTERPRISE	2,851.031	71,821.079	23,198.684	302,333.815
C010 Profit	600.001	65,500.000	16,000.000	295,000.000
C01006 Electricity	600.000	40,000.000	9,500.000	40,000.000
C01011 Foreign Grants - Non Development	-	-	-	13,000.000
C01070 Others	0.001	25,500.000	6,500.000	242,000.000
C013 Interest on Loans to District Govts / TMAs	25.800	19.325	19.325	19.355
C01307 Municipal Councils Committees / Corporation / District	25.800	19.325	19.325	19.355
C015 Interest on Loans to Non-Financial Institutions	721.113	609.988	677.100	623.252
Interest Domestic Loans				
C01529 Others	721.113	609.988	677.100	623.252
C016 Interest on Loans and Advances to Government Servants	0.163	0.266	0.393	0.393
C01601 House Building Advance	0.098	0.105	0.302	0.302
C01602 Motor Car Advance	0.090	0.090	0.039	0.039
C01603 Motor Cycle or Scooter Advance	(0.025)	0.071	0.052	0.052
C018 Interest on Loans - Others	3.639	4.000	2.726	3.000
C01802 Interest on Arrears of Revenue	3.525	4.000	2.726	3.000
C01814 Interest on undistributed pension paid	0.114	-	-	-
C019 Dividends	1,500.315	5,687.500	6,499.140	6,687.815
C01901 Dividends from Government Investments (Financial Institutions)	-	1,000.000	1,880.263	2,000.000
C01902 Dividends from Government Investments (Non-Financial Institutions)	1,500.315	4,687.500	4,618.877	4,687.815
C02 RECEIPT FROM CIVIL ADMINISTRATION AND OTHER FUNCTIONS	22,800.287	47,483.580	38,580.040	52,036.000
C021 General Administration Receipts- Organs of State	306.552	899.100	341.040	385.200
C02101 Examination Fee Realised by PPSC	298.970	899.100	333.740	350.200
C02102 Organs of State - Receipt realized by Selection Divisional Boards for Recruitment in Secretariat Department	0.002	-	-	-
C02103 Recoveries of Overpayments	7.512	-	7.300	35.000
C02104 Collection of Payments for	0.068	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
C022	General Administration Receipts- Fiscal Administration	2,097.885	1,965.175	2,454.200	2,505.500
	C02204 Recoveries of Overpayments	4.428	15.000	4.200	5.500
	C02206 Audit Other	0.023	-	-	-
	C02241 Contribution of Pensions & Gratuities	248.185	210.175	260.400	265.000
	C02243 Others	96.645	100.000	155.100	180.000
	C02244 Fiscal Administration-Receipts-in-Aid	0.272	-	-	-
	C02245 Fiscal Administration-Receipt in Aid	344.588	340.000	400.000	420.000
	C02248 Recoveries of Overpayments of Pension	1,403.744	1,300.000	1,634.500	1,635.000
C023	General Administration Receipts-Economic Regulations	234.956	245.500	245.000	266.200
	C02301 Fee for deposits and Registration of T	0.004	-	-	-
	C02304 Receipts under the Companies Ordinance 1984	1.426	1.500	2.200	2.200
	C02305 Federal fees for weights and measures	0.001	-	-	-
	C02306 Receipts under the Weights & Measures and Trade Employees Act	224.120	235.000	235.000	255.000
	C02310 Collection of Stamp Vendors Licence Fee	9.391	9.000	7.800	9.000
	C02370 Others	0.014	-	-	-
C024	General administration Receipts- Statistics	0.011	-	-	-
	C02401 Sale of Census Publication	0.003	-	-	-
	C02470 Others	0.008	-	-	-
C025	Defence Services Receipts	0.085	-	-	-
	C02501 Fighting Forces	0.085	-	-	-
C026	Law and Order Receipts:	6,527.703	10,991.055	13,982.750	15,055.400
	Justice	992.595	1,300.005	1,328.000	1,410.000
	C02601 Sale proceeds of unclaimed and Escheated Property	59.210	150.500	54.900	115.050
	C02602 Court Fees Realized in Cash	7.084	7.500	6.600	7.450
	C02603 Court Fees Realized in Cash	0.270	0.500	0.300	0.500
	C02604 General Fees, Fines & Forfeitures	789.562	929.305	1,064.000	1,065.000
	C02605 Leadership and Mukhtarship Examination Fees	0.001	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
C02606 Receipts of the Supreme Court	0.195	-	-	-
C02607 Receipt of the Official Assignee	0.108	-	-	-
C02608 Receipt of the Official Receiver	0.008	-	-	-
C02609 Receipt of the official Record Room	0.007	-	-	-
C02610 Recoveries of Overpayments	32.779	50.500	36.200	50.000
C02612 Collection of the Payments for Service Rendered	12.388	15.500	10.800	16.500
C02613 Others	90.983	146.200	155.200	155.500
Police Departments Receipts	5,340.683	8,165.200	11,180.500	11,870.200
C02631 Police supplied to Railway	25.313	30.500	0.070	0.500
C02632 Police supplied to Federal Govt	43.080	55.250	62.730	70.000
C02634 Police supplied to Public Dept. Private Companies and Persons	573.836	410.150	434.650	445.000
C02635 Receipts Realized under the Arms Act	108.150	115.200	65.500	120.200
C02636 Fees, Fines and Forfeitures	243.981	230.500	135.500	170.000
C02637 Motor Driving Licence Fees	835.485	1,909.250	3,800.400	4,200.250
C02638 Police Traffic Fines	2,959.693	4,495.000	5,250.000	5,744.050
C02639 Police Land Receipts	0.391	-	-	-
C0263A E-Challan	40.185	225.550	138.000	225.700
C02640 Recoveries of Overpayments	404.963	540.000	640.000	740.000
C02641 Collection of Payments for Services Rendered	1.737	3.800	3.650	4.500
C02642 Others	103.806	150.000	650.000	150.000
C02643 Receipts of Provincial Public Safety Commission	0.025	-	-	-
C02644 Receipts of District Public Safety Commission	0.033	-	-	-
C02645 Provincial Police Complaint Authority	0.005	-	-	-
Provincial Border Force	0.223	-	-	-
C02646 Cash Receipt under Arms Act	0.223	-	-	-
Jails	130.107	201.650	172.800	205.200
C02656 Sale proceeds of Articles manufactured in Jail	23.195	60.000	44.000	63.950
C02657 Value of supplies made by Factory Department to Maintenance Deptt in Jail	19.073	19.000	18.050	22.500

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
C02658 Income from Hired Convicts	0.131	-	-	-
C02659 Recoveries of Overpayment	49.097	67.000	65.500	63.000
C02660 Collection of Payments for Service Rendered	0.141	0.150	0.250	0.250
C02661 Others	38.470	55.500	45.000	55.500
Civil Defence	64.095	74.200	66.450	70.000
C02666 Ordinary receipts	0.153	-	-	-
C02668 Fines Realization	31.313	32.500	33.450	35.500
C02669 Others	4.931	4.500	4.500	4.500
C02691 Forensic Laboratory Fee	27.698	37.200	28.500	30.000
Receipts of Interior/ Home Department	-	1,250.000	1,235.000	1,500.000
C02696 E-Challan Punjab Highway Patrol	-	1,250.000	1,235.000	1,500.000
C027 Community Services Receipts:	3,099.619	4,655.395	3,963.150	4,938.500
Works - Buildings	1,179.960	1,282.600	1,265.300	1,423.550
C02701 Building Rent	856.681	890.000	873.500	979.000
C02702 Receipts from Workshop	1.527	-	-	-
C02703 Recoveries of Expenditure	14.559	1.500	2.100	2.050
C02704 Recoveries of Over Payment	17.101	20.250	13.500	22.300
C02705 Collection of Payments for Services Rendered	290.092	20.800	34.400	35.100
C02706 Others	-	350.050	341.800	385.100
Works - Communications	1,819.159	2,922.400	2,626.700	3,199.450
C02711 Buildings Rent	0.953	-	1.050	-
C02712 Tolls on Roads and Bridges	1,254.775	2,105.000	1,882.300	2,315.500
C02713 Recoveries of Expenditure	1.020	-	4.300	-
C02714 Recoveries of Over Payment	15.090	36.450	55.550	40.100
C02715 Collection of Payments for Services Rendered	12.683	15.200	1.000	1.500
C02716 Other	519.257	750.250	667.000	825.300
C02717 Fee for use of Right of Way for Laying Cables / Pipelines of all Provincial Roads	15.347	15.500	15.500	17.050
C02718 Taxes on Roads and Bridges	0.034	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
Public Health	100.256	450.395	71.150	315.500
C02721 Sale proceeds of Sera and Vaccines	0.003	-	-	-
C02724 Recoveries of Overpayments	22.774	25.500	17.000	25.500
C02725 Collection of Payments for Services Rendered	0.550	6.500	0.500	6.500
C02726 Others	72.972	412.895	50.500	278.000
C02727 Income from Bagh-e-Jinnah	3.957	5.500	3.150	5.500
Scientific Research and Survey	0.244	-	-	-
C02733 Collection of Payments for Services rendered	0.007	-	-	-
C02734 Others	0.237	-	-	-
C028 Social Services	9,892.798	27,970.750	17,029.650	27,968.700
Education	1,940.969	2,320.750	1,716.650	2,318.700
C02801 Fees Government University Art Colleges	465.996	801.603	424.500	850.800
C02802 Fees Govt University, Professional Art Colleges	10.985	15.028	20.230	25.200
C02803 Fees Government Secondary (including Intermediate Classes), School	45.803	65.250	41.520	45.500
C02804 Fees Government Primary School	0.691	-	-	-
C02805 Fines under Sindh Primary Education Ac	0.005	-	-	-
C02806 Recoveries from Local Bodies for Primary Education	0.260	-	-	-
C02807 Fees and Other Receipts Govt. Special Schools	12.674	18.250	12.500	15.200
C02808 Receipts of Technical & Commercial Institutes	30.069	2.500	0.150	2.500
C02810 Education - General Income from Endowm	0.014	-	-	-
C02811 General Cess Fund	0.047	-	-	-
C02812 Education General Hostel Fees	8.156	0.895	1.600	2.500
C02813 Education General-Admission Fees	68.673	115.524	63.500	75.500
C02814 Education General-Recoveries of Overpayments	799.413	925.200	710.150	850.500
C02815 Collection of Payments for Services Rendered	0.344	1.000	0.750	1.000
C02816 Archaeology	0.498	-	-	-
C02818 Education-Others	496.578	375.500	441.750	450.000
C02819 Receipts from Boys Secondary Schools	0.568	-	-	-
C02820 Receipts from Girls Secondary Schools	0.143	-	-	-
C02823 Receipts from Archives	0.015	-	-	-
C02824 Receipts from Libraries	0.037	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
Health	7,951.829	25,650.000	15,313.000	25,650.000
C02851 Health-Medical Colleges	83.264	85.600	2.490	85.600
C02852 Health-Dental Colleges	3.006	2.800	1.200	2.800
C02853 Health Schools	0.350	4.500	0.250	0.350
C02854 Health-Medical Schools	0.101	0.500	0.500	0.500
C02855 Health Sale of Outdoor Tickets	141.059	155.250	130.250	130.550
C02856 Health-Recoveries of Diet Charges	6.258	7.700	8.210	8.500
C02857 Health Room Rent	1.251	3.800	1.250	1.250
C02858 Health-Government Share of Fees Realized by Doctor from Patient	4,520.258	1,625.000	825.150	850.000
C02859 Health-Mental Hospital Receipts	2.697	7.500	6.500	7.500
C02860 Sale of medicines and Vaccines	0.013	-	-	-
C02861 Health contributions from Local Bodies on account of Salaries of District Medical Officers	0.057	-	-	-
C02864 Health-Contribution by Federal Government	0.057	-	-	-
C02865 Health Other Contributions	17.528	-	9.500	10.500
C02866 Health Recoveries of Overpayment	689.384	698.000	545.000	545.000
C02867 Health-Collection of Payments for Services Rendered	9.474	10.000	6.850	10.000
C02868 Health fee for Chemical Examination	27.740	28.300	38.750	40.000
C02869 Health fees for Medical Examination	28.725	30.050	22.700	22.700
C02870 Health Fee realized on A/C of Registration of Private Clinic, Laboratories & X-Rays Clinic	8.869	7.500	7.150	7.500
C02871 Health other Receipts	1,186.937	1,060.000	950.250	950.250
C02872 Fees Realised on Account of Birth and Death Certificates	3.384	5.500	9.500	10.000
C02873 Fees realised on account of Anti-Rabic Treatment	5.348	7.500	12.500	12.500
C02874 Income from Endowments	0.002	-	-	-
C02875 Health - Other Receipts	121.246	110.500	105.000	110.500
C02876 Fines Collected by Environment Protect	87.820	150.000	130.000	150.000
C02877 Govt. Share Insurance Fund Pertaining	1,007.001	21,650.000	12,500.000	22,694.000
C029 Social Services Miscellaneous	640.678	756.605	564.250	916.500
Manpower Management	0.120	-	-	-
C02905 Receipts under the West Pakistan Ordinance, 1969	0.005	-	-	-
C02906 Registration and other Fees from Pakistanis working Abroad	0.115	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
Housing & Physical Planning	639.359	755.105	563.000	915.000
C02931 Sale of Plots	496.677	530.000	390.000	600.000
C02933 Income from Satellite Town Schemes	96.751	160.500	140.500	250.000
C02934 Recoveries of Overpayment	0.006	-	-	-
C02950 Others	45.925	64.605	32.500	65.000
Social Security and Social Welfare Measures	1.199	1.500	1.250	1.500
C02951 Receipts under the Wild Birds & Wild Animals Protection Act	0.005	-	-	-
C02955 Penalties under Punjab Consumer Protection Act, 2005	1.156	1.500	1.250	1.500
C02970 Others	0.038	-	-	-
C03 MISCELLANEOUS RECEIPTS	90,319.702	112,502.326	78,114.394	134,062.455
C031 Economic Services Receipts-Food & Agriculture	2,580.987	2,510.000	2,900.000	3,000.000
Food	2.811	-	-	-
C03102 Recoveries of overpayments	2.811	-	-	-
Agriculture	2,578.176	2,510.000	2,900.000	3,000.000
C03116 Agriculture Receipts	0.300	-	-	-
C03117 Receipts from Experimental Farms	128.311	115.000	166.245	170.000
C03118 Receipts from Agriculture / Seed Farms	384.693	265.000	288.390	290.000
C03119 Receipts from District Farms	0.320	-	-	-
C03120 Receipts from Agriculture / Engineering / Machinery Maintenance Farms	115.271	210.000	200.125	215.000
C03121 Receipts from Boring Operation	20.878	28.250	35.200	50.000
C03122 Receipts from Research Operation	347.794	230.000	395.000	400.150
C03123 Receipts from Plant Protection Operations	268.039	267.000	310.150	320.000
C03124 Receipts from Soil Conservation & Operation	16.552	22.000	35.200	40.250
C03126 Operation Fees other than Cotton Fee under Cotton Control Ordinance	7.083	7.250	8.500	10.000
C03129 Receipts from Karkhana Alat-e-Zarae	0.471	-	-	-
C03130 Agricultural Receipts from Government Gardens	0.001	-	-	-
C03131 Agriculture Receipts form Station Gardens	0.071	-	-	-
C03132 Agriculture - Receipts of Arrears for Ex-Commission Agents on account of Sale of Cotton Seeds and Fertilizer	0.072	-	-	-
C03133 Receipts from Farm Managements Project	53.177	138.500	230.200	245.020

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
C03134 Recoveries of Overpayments	51.230	40.000	65.550	72.010
C03135 Collection of payments for Service Rendered	4.551	10.500	12.250	15.000
C03136 Agriculture - Others	1,172.766	1,171.000	1,150.200	1,167.070
C03138 Registration Fee - Seed Industry	0.532	-	-	-
C03139 Enlisting fee-seed industry	0.130	-	-	-
C03140 Renewal fee - seed industry	0.040	-	-	-
C03143 Receipt on Account of sale of Marketab	4.700	-	-	-
C03199 Others	1.194	5.500	2.990	5.500
C032 Economic Services Receipts-Fisheries & Animal	1,875.637	2,434.000	2,089.950	2,624.750
Fisheries	272.995	508.000	589.950	653.750
C03201 Ordinary Receipts	263.525	490.500	575.250	636.050
C03202 Grants made by the Agriculture Research Council	0.018	-	-	-
C03203 Recoveries of Overpayments	1.076	2.000	1.700	2.200
C03204 Collection of Payments for Services rendered	0.005	-	-	-
C03205 Others	8.371	15.500	13.000	15.500
Animal Husbandry	1,602.642	1,926.000	1,500.000	1,971.000
C03221 Veterinary College and School Fees	0.508	-	-	-
C03222 Grants made by the Agricultural Resear	0.008	-	-	-
C03223 Receipts from Livestock Farms	457.575	600.000	595.000	727.000
C03224 Receipts from Broiler Farms	125.417	195.200	105.000	200.000
C03225 Receipts from Research Institute	120.400	100.000	120.000	120.000
C03226 Receipts from transferred Agri. Farms	59.280	60.234	55.000	62.000
C03227 Insemination Fees	130.952	185.111	151.300	190.000
C03228 Receipts from Biological Section	576.686	503.050	333.050	505.000
C03229 Recovery of Overpayments	13.697	24.400	15.300	25.000
C03231 Others	96.262	125.605	125.000	140.000
C03232 Receipts on account of Sale of Semen	21.857	132.400	0.350	2.000
C033 Economic Services Receipts Forest	853.788	1,393.000	941.050	1,333.250
Forest	853.788	1,393.000	941.050	1,333.250
C03301 Timber and Other Produce Removed from the Forest by Govt. Agencies	180.633	400.500	161.500	250.500
C03302 Timber and Other Produce Removed from the Forest by Government Agencies - Firewood & Charcoal	1.580	16.500	6.500	16.500

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
C03303 Timber remov -Brush wood Chips and Stu	1.238	-	-	-
C03305 Timber and Other Produce Removed the Forest by Government - Brush wood, Chips and Stumps	4.626	30.250	4.200	10.250
C03306 Timber remov Seculture Receipts	1.104	-	-	-
C03307 Timber & Other Produce Removed from the Forest by Consumer or Purchaser - Transfer	233.787	410.250	326.000	450.000
C03308 Timber and other Produce removed from the Forest by Consumer or Purchasers-Firewood and Charcoal	0.283	-	-	-
C03309 Timber & Other Produce Removed from the Forest by Consumer or Purchaser - Brush wood, Chips and Stumps	4.757	-	-	-
C03310 Timber & Other Produce Removed from the Forest by Consumer or Purchaser - Gazing and Fodder Grass	7.168	20.000	8.700	10.500
C03311 Timber & Other Produce Removed from the Forest by Consumer or Purchaser - Honey, Herbs & Medicinal Plants	10.115	16.500	10.900	16.500
C03312 Timber & Other Produce Removed from the Forest by Consumer or Purchaser - for Plants, Stumps, Seeds Mazri, Mazri, Palm, Grass other than fodder etc	1.517	-	-	-
C03314 Drift. Waif Wood & Confiscated forest Produce	9.049	10.500	5.600	6.500
C03315 Revenue from Forests not Managed by Govt.	4.206	-	-	-
C03321 Fines & Forfeitures (Except Fines by Court)	2.747	-	-	-
C03322 Compensation under Forest Act including Fines by Courts	84.896	125.000	85.500	125.000
C03323 Lease Rent from Temporary Cultivation	4.985	30.500	3.500	43.500
C03324 Hire Charges of Bulldozers and Other Machinery	2.751	-	-	-
C03325 Recovery of Water Rates	0.890	-	-	-
C03326 Rent of buildings, Shops, Lands and Water Mills	28.734	30.000	28.500	30.000
C03327 Receipts under Wild Birds and Wild Animals Protection	129.890	180.000	150.200	210.000
C03328 Recoveries of Overpayment	15.628	15.500	7.850	15.500
C03329 Collection of Payments for Services Rendered	0.113	-	-	-
C03330 Receipts on account of Tree Cess	8.151	7.500	7.500	8.500
C03370 Other Receipts	114.940	100.000	134.600	140.000
C034 Economic Services Receipts, Cooperation,	4,458.536	10,004.200	5,002.525	19,054.000
Irrigation and Embankment - Drainage Works				
Cooperation	3.458	3.155	2.522	2.955
C03401 Audit Fee	0.037	0.030	-	-
C03403 Recovery from other Provincial Govts on account of training in Cooperative Training Institutions	0.009	0.010	0.031	0.040

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
C03404	Recovery of Overpayments	3.103	3.043	2.491	2.865
C03406	Others	0.309	0.072	-	0.050
	IRRIGATION	4,455.078	10,001.045	5,000.003	19,051.045
	Irrigation Works	4,403.959	9,917.750	4,928.500	18,945.000
C03431	Direct Receipts on account of Water Rate	3,599.347	8,445.000	3,900.000	17,835.000
C03432	Direct Receipts on account of sale of water	115.298	250.000	150.000	150.000
C03433	Recoveries of Expenditure	9.342	-	-	-
C03434	Irrigation Works-Others	234.538	225.000	370.000	380.000
C03435	Toll on Barrages	445.434	997.750	508.500	580.000
	Embankments and Drainage	51.119	83.295	71.503	106.045
C03465	Works - Others	51.088	82.250	71.500	105.000
C03480	Compensation under Forest Act includin	0.001	-	-	-
C03481	Other Miscellaneous Revenue	0.029	-	-	-
C03483	Fines U/S 61 & 61A of Cooperative Societies Act, 1925	0.001	1.045	0.003	1.045
C035	Economic Services Receipts-Others	4,524.383	1,363.000	735.825	1,390.050
	Fuel and Power	0.161	-	-	-
C03501	Fees for Petroleum Products	0.050	-	-	-
C03502	Recoveries of Overpayments	0.024	-	-	-
C03503	Others	0.087	-	-	-
	Industrial and Mineral Resources	10.693	5.500	8.500	9.250
C03506	Industrial Safety - Explosives Department	5.473	5.500	8.500	9.250
C03508	Others - Industrial and Mineral Resources	5.220	-	-	-
	Printing	101.497	107.112	103.820	112.300
C03511	Sale of Gazette	8.198	-	-	-
C03512	Sale of other Govt. Publications	1.008	3.325	2.260	3.300

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
C03514	Civil Listed Other Publication	0.004	-	-	-
C03515	Sale of Forms and Registers	0.084	-	-	-
C03516	Sale of Service Books	0.050	-	-	-
C03517	Sale of Forms and Registers to Union Councils	2.716	-	-	-
C03518	Sale of Other Forms	14.982	21.787	16.160	21.800
C03520	Printing Charges for work done for Provincial Govt. Departments	69.594	80.000	83.500	85.100
C03521	Recoveries of Overpayments	0.065	-	-	-
C03523	Others	4.796	2.000	1.900	2.100
	Stationery	0.002	-	-	-
C03526	Stationery Receipts	0.002	-	-	-
	Industries	4,412.030	1,250.388	623.505	1,268.500
C03541	Industries Receipts	4,355.273	1,189.885	559.495	1,202.000
C03544	Fees for Inspection of Boilers	32.091	36.000	36.000	36.000
C03545	Fees under Partnership Act, 1932	20.358	21.500	27.100	27.500
C03546	Recoveries of Overpayments	3.237	3.003	0.910	3.000
C03549	Others	0.041	-	-	-
C03550	Technical Education & Vocational Training Authority (TEVTA)	1.029	-	-	-
C03554	Fork lifter fee	0.001	-	-	-
C036	Grants	25,069.961	5,099.990	17,923.799	7,441.080
	Grants	25,069.961	5,099.990	17,923.799	7,441.080
C03601	Foreign Grants - Development Grants	4,569.967	3,487.020	3,425.375	2,944.395
C03602	Foreign Grants - Non-Development Grants from Foreign Governments	2,475.684	1,612.970	2,736.000	4,496.685
C03603	Others Grants from Federal Govt. (Dev)	15,126.931	-	8,664.124	-
C03604	Other Grants from Federal Govt. Non-Dev. Fed. Govt.	2,897.338	-	3,098.300	-
C03634	Foreign Aided Project	0.026	-	-	-
C03681	Grant from Federal Government	0.015	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
C037	Extraordinary Receipts	2,237.454	30,500.005	5,000.000	30,500.000
	Extraordinary Receipts	2,215.581	28,799.254	4,971.280	28,871.280
C03701	Sale of Land	278.219	5,250.005	1,387.500	5,387.500
C03702	Sale of Land - Sale of Town Sites in Colonies	460.102	12,503.500	365.530	12,265.530
C03703	Sale of Land-Sale of Under Developed Agri. Land	654.078	3,655.200	2,155.000	3,655.000
C03704	Sale of Land - Sale of under-developed Agriculture Land by Auction or Private Treaty in Colonies	21.744	30.200	14.500	14.500
C03705	Sale of Land-Property Rights to Tenants in Colonies	287.863	4,750.349	375.500	4,875.500
C03706	Sale of Other Government Assets	8.946	60.000	8.250	8.250
C03707	Other Receipts - Fees, Fines and Forfeitures	497.502	2,550.000	665.000	2,665.000
C03708	Sale of State owned Assets	0.041	-	-	-
C03709	Sale of Land by PPB or RPC	6.526	-	-	-
C03710	Sale of Government Assets by PPB / PRC	0.560	-	-	-
	Sale of Agricultural Machinery	0.475	-	-	-
C03713	Sale of Machinery & Equipments	0.151	-	-	-
C03720	Others	0.324	-	-	-
	Others - Receipts	21.398	1,700.751	28.720	1,628.720
C03721	Sale Proceed and Rent of Agri. Land	0.006	0.001	0.020	0.020
C03722	Interest on deferred payments of Land sold in colonies	2.143	5.500	3.500	3.500
C03725	Others - Receipts	20.399	1,695.250	25.200	1,625.200
C03727	Recovery of Monetized Value of Vehicle	(1.511)	-	-	-
C03741	Trading Receipts	0.361	-	-	-
C038	Others	37,236.065	46,387.228	31,822.181	56,746.867
C03801	Unclaimed Deposits	6,075.908	-	918.500	-
C03802	Sale of Stores and Materials	46.215	18.500	160.000	200.000
C03803	Sale of Land & Houses, etc.	0.322	-	-	-
C03804	Contributions	0.148	-	-	-
C03805	Rent, Rates & Taxes	148.241	225.100	190.000	225.100
C03806	Citizenship, Nationalization, Passport and Copyright Fees	(68.162)	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
C03808 Receipts under the Mines & Oil-fields & Mineral Development (Federal Control) Act, 1948	14,182.485	19,850.000	15,000.000	31,000.000
C03809 OS. Recpts from levy of excse duty imp	0.007	-	-	-
C03810 Departmental Receipts from Fertilizers	-	-	-	-
C03812 Other receipt -Gain by exchange on rem	0.005	-	-	-
C03813 Other receipt -Fees realized under the	0.013	-	-	-
C03814 Other Receipts - Sale proceeds of Export Guides	0.269	-	-	-
C03816 Other Receipts - Sale of Publicity Material and rent of Documentaries and Films	0.016	-	-	-
C03818 Fees for Registration of Societies under the Registration Act	6.593	16.000	7.500	8.000
C03819 Sale Proceeds of Refugee Adhesive Stamps	-	-	-	-
C03820 Sale Proceeds of Highway Safety Codes	0.570	-	-	-
C03821 Receipts of Tourist Department	144.900	150.000	140.250	150.000
C03822 Receipts from Zoological Gardens	0.035	-	-	-
C03824 Recoveries of Overpayment	1,839.774	2,800.250	1,790.000	2,922.250
C03825 Collection of Payments for Service Rendered	7.364	5.500	2.200	5.500
C03828 Leather Export Cess	0.708	-	-	-
C03829 Fees, Fines & Forfeiture	757.958	850.000	890.500	900.000
C03831 Fees, and Subscription by Petitions Writer and Traders in Katchery Compounds	3.897	3.500	3.650	4.500
C03832 Licence fee for Storage or Sale of Petroleum	0.588	-	-	-
C03833 Fees under the Poisons Act	0.023	-	-	-
C03834 Fees under the West Pakistan Ordinance 1960.	0.003	-	-	-
C03835 Arms Licence Fees	1,590.260	2,105.450	1,120.500	2,151.100
C03836 Under the Cattle Trespass Act 1939	0.083	-	-	-
C03837 Fees for all Allotment of Land and Gardens to Refugees	0.001	-	-	-
C03839 Settlement Fees	(0.097)	-	-	-
C03840 Fees for transfer & issue of Duplicate	0.171	-	-	-
C03841 Fee Fines not Specified Elsewhere	151.247	80.500	255.000	260.000
C03842 Treasure Trove Act 1878	0.089	-	-	-
C03845 Ferry Receipts under the Ferries Act of 1978	0.002	-	-	-
C03846 Receipts from the deposit account of the Chief Settlement Commissioner	44.765	25.000	33.500	35.000
C03849 Contractor Penalty	22.963	-	-	-
C03850 Miscellaneous recoveries made by NAB from defaulte	86.934	-	29.331	-
C03855 Initial Environmental Examination and Environmental	53.587	75.000	35.000	50.000

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
C03856 Fee for vehicles of foreign dignatorie	0.015	-	-	-
C03858 Fees on Transfer of Special US Dollar	0.373	-	-	-
C03859 Collection of Registration / Work Perm	0.304	-	-	-
C03866 Fee for Issuance of Licences to Private Security C	0.009	-	-	-
C03867 Fee for renewal of licences of Private Security Co	2.650	3.500	2.750	3.500
C03870 Others	11,857.520	19,858.928	10,983.000	18,521.917
C03871 Hajj Arrangement - Recoveries of Electric	0.047	-	-	-
C03872 Other Receipts - Recoveries of Claims Under the Ehtasab Act 1997	1.731	-	-	-
C03875 5% Collection Charges on Federal Tax	0.002	-	-	-
C03878 Fee for Grant / Renewal of Licences for Registration / Fines of Internet Cafes	3.306	-	-	-
C03879 Recoveries made by Anti Corruption Establishment	62.424	75.000	20.500	55.000
C03880 TMA Other Non-tax Revenues	0.103	-	-	-
C03886 Fee for Issuance of Fee & Registration	0.088	-	-	-
C03887 Fines on Hoarding & High Price Sale	13.338	15.000	4.500	5.000
C03888 Biosafety Review and License Fee	0.024	-	-	-
C03891 Fee for Conversion of Land use	0.005	-	-	-
C03894 Fines of Lahore Ring Road Authorities	76.294	80.000	70.500	80.000
C03899 Fees, Fines and Foreiture - Transport Department	119.947	150.000	165.000	170.000
C039 Development Surcharge & Royalties(Fed-Transfers)	11,482.891	12,810.903	11,699.064	11,972.458
C03903 Net Proceeds from Development Surcharge on Petroleum assigned to Provinces	-	-	-	-
C03904 Surcharge-on Natural Gas Share of Net Proceeds assigned to Provinces	583.735	549.565	1,235.604	963.138
C03907 Net Proceed of Royalty on Crude Oil assigned to Provinces	8,890.682	9,961.396	8,641.640	8,914.080
C03908 Net Proceed of Royalty on Natural Gas assigned to Provinces	2,008.395	2,299.942	1,821.820	2,095.240
C03915 Windfall levy against Crude Oil/ Condensate & Natural Gas	0.079	-	-	-
TOTAL GENERAL REVENUE RECEIPTS	2,479,121.237	3,331,722.322	3,144,578.916	4,643,446.497

ESTIMATES OF CAPITAL RECEIPTS

(Rs. in million)

Head of Account	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
E CAPITAL RECEIPTS	543,630.590	1,148,943.510	619,506.541	802,560.069
Account No.I	3,575.563	52,629.650	54,018.298	230,431.897
Account No.II	436,612.127	988,621.250	483,092.273	468,904.722
E02 RECOVERIES OF LOANS AND ADVANCES	3,575.563	2,649.885	2,771.464	4,825.098
E022 From District Govts. TMAS / Local Bodies	15.774	14.734	14.734	14.734
E02202 TMAs	15.774	14.734	14.734	14.734
E024 From Non-Financial Institutions	3,492.692	2,564.837	2,666.792	4,720.426
E02420 Others	3,492.692	2,564.837	2,666.792	4,720.426
E025 From Govt Servants	67.094	70.310	89.938	89.938
E02501 House Building Advance	60.665	63.010	81.786	81.786
E02502 Motor Car Advance	5.155	5.925	5.949	5.949
E02503 Motor Cycle Advance	1.255	1.375	2.203	2.203
E02505 Repayment of Cost of Vehicle	0.017	-	-	-
E02550 Others	0.002	-	-	-
E026 From Private Sector	0.003	0.004	-	-
E02602 To Cultivators	0.003	0.004	-	-
E03 DEBT	-	47,955.497	40,085.813	50,606.799
E031 PERMANENT DEBT - DOMESTIC (Account-I)	-	0.434	-	0.434
E03101 Permanent Debt - Direct	-	0.434	-	0.434
E033 PERMANENT DEBT - FOREIGN	-	47,955.063	40,085.813	50,606.365
E03302 Foreign Debt-received from Federal Government	-	47,955.063	40,085.813	50,606.365

ESTIMATES OF CAPITAL RECEIPTS

(Rs. in million)

Head of Account	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
PUBLIC DEBT [Loans from Commercial Banks (A/c-II)]	436,612.127	988,621.250	483,092.273	468,904.722
E01 Recoveries of Investment	0.003	645,271.250	449,306.273	643,904.722
E012 State Trading Schemes Receipts	0.003	645,271.250	449,306.273	643,904.722
E01202 Provincial	-	392,171.250	205,005.273	221,320.000
E01202 002-Sale Proceeds of Wheat (Account I)	-	-	-	175,000.000
E01203 Others	-	253,100.000	244,301.000	247,584.722
E01204 E01204-Recoveries of incidentals on Supply of	0.003	-	-	-
E03 DEBT	436,612.124	343,350.000	33,786.000	-
E032 FLOATING DEBT	436,612.124	343,350.000	33,786.000	-
E03202 Cash Credit Accommodation (A/C-II)	436,612.124	343,350.000	33,786.000	-
CAPITAL RECEIPTS	121,317.653	109,716.878	93,556.991	103,223.450
E03 DEBT	121,317.653	109,716.878	93,556.991	103,223.450
E033 Foreign Debt (Permanent)	121,317.653	109,716.878	93,556.991	103,223.450
E03301 Permanent Debt (Foreign) - Direct	-	-	-	-
E03301 Permanent Debt (Foreign) - Direct	17,874.753	2,024.268	11,161.021	-
E03302 Foreign Debt (Permanent) received from the Federal Govt.	103,442.900	107,692.610	82,395.970	103,223.450
TOTAL PROVENCAL CONSOLIDATED FUND	3,040,626.580	4,480,665.832	3,764,085.457	5,446,006.566
Account No.I	2,604,014.453	3,492,044.582	3,280,993.184	4,977,101.844
Account No.II	436,612.127	988,621.250	483,092.273	468,904.722

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
TOTAL PROVINCIAL CONSOLIDATED FUND	3,045,457.742	4,355,665.832	3,648,914.907	4,816,006.566
1 CURRENT REVENUE EXPENDITURE	1,667,169.261	2,074,123.170	2,037,862.986	2,633,836.035
<i>i) Current Expenditure</i>	1,255,818.195	1,533,478.276	1,498,808.924	1,911,900.562
<i>ii) Service Delivery Expenditure</i>	411,351.066	540,644.894	539,054.062	721,935.473
2 CURRENT CAPITAL EXPENDITURE	792,528.307	1,626,542.660	969,524.870	1,340,170.531
i) CURRENT CAPITAL EXPENDITURE A/C-I	347,196.681	637,921.410	486,432.597	871,265.809
ii) CURRENT CAPITAL EXPENDITURE A/C-II	445,331.626	988,621.250	483,092.273	468,904.722
3 DEVELOPMENT EXPENDITURE (GROSS)	585,760.173	655,000.002	641,527.051	842,000.000
i) DEVELOPMENT REVENUE EXPENDITURE	304,292.782	356,203.912	367,989.411	510,872.207
ii) DEVELOPMENT CAPITAL EXPENDITURE	281,467.391	298,796.090	273,537.640	331,127.793

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
SUMMARY				
01 GENERAL PUBLIC SERVICES	951,053.475	1,207,384.318	1,155,483.094	1,638,887.951
011 Executive & Legislative Organs, Financial and Fiscal Affairs	397,493.740	531,125.399	495,785.261	604,040.205
014 Transfers	535,429.765	641,670.281	648,265.157	890,896.256
015 General Services	18,117.616	34,586.560	11,430.883	143,938.968
019 General Public Services not Elsewhere Defined	12.355	2.078	1.794	12.522
03 PUBLIC ORDER AND SAFETY AFFAIRS	230,377.311	241,178.880	279,695.912	271,292.306
031 Law Courts	37,878.884	45,389.927	43,915.085	48,028.962
032 Police	165,897.086	165,716.593	197,276.104	190,339.285
033 Fire Protection	904.212	1,038.203	1,331.202	1,209.889
034 Prison Administration and Operation	16,075.505	18,483.152	19,459.692	20,128.761
036 Administration of Public Order	9,621.625	10,551.005	17,713.829	11,585.409
04 ECONOMIC AFFAIRS	156,021.699	219,904.727	167,946.861	259,120.576
041 General Economic, Commercial & Labour Affairs	3,004.765	4,387.713	3,779.774	14,543.993
042 Agri. Food, Irrigation, Forestry & Fishing	86,568.297	136,540.858	83,090.421	150,477.976
043 Fuel and Energy	227.892	271.752	256.222	304.343
044 Mining and Manufacturing	13,993.546	13,774.363	14,146.128	14,885.213
045 Construction and Transport	51,934.929	64,641.544	66,483.427	78,694.663
047 Other Industries	292.269	288.497	190.889	214.388
05 ENVIRONMENT PROTECTION	627.721	1,550.719	891.573	1,549.776
053 Pollution Abatement	627.721	1,550.719	891.573	1,549.776
06 HOUSING AND COMMUNITY AMENITIES	21,278.203	24,099.060	39,952.448	21,357.349
061 House Development	1,024.703	4,127.342	3,805.405	6,496.732
062 Community Development	8,022.262	2,641.915	15,348.038	2,848.721
063 Water Supply	12,231.238	17,329.803	20,799.005	12,011.896
07 HEALTH	184,662.877	227,915.948	248,472.738	271,771.277
073 Hospital Services	141,666.976	173,216.168	189,367.918	205,713.708
074 Public Health Services	17,198.898	26,319.801	24,354.569	32,021.333
076 Health Administration	25,797.003	28,379.979	34,750.251	34,036.236
08 RECREATIONAL, CULTURE AND RELIGION	5,131.968	6,549.526	8,074.741	8,827.441
081 Recreational and Sporting Services	1,869.933	2,034.569	1,992.810	2,164.916
082 Cultural Services	1,351.899	1,480.175	1,526.349	1,507.222
083 Broadcasting and Publishing	1,258.195	1,723.903	2,484.216	3,608.692
084 Religious Affairs	439.648	1,010.512	1,692.630	1,221.725
086 Admn. Info/. Recreation & Culture	212.291	300.367	378.736	324.886

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
09 EDUCATION AFFAIRS AND SERVICES	85,448.247	120,298.232	107,727.015	129,714.050
091 Pre. Primary Education Affairs & Service	2,424.124	2,989.356	2,736.807	3,471.841
092 Secondary Education Affairs and Services	32,303.050	43,690.169	42,779.999	44,114.631
093 Tertiary Education Affairs and Services	47,559.818	71,995.475	60,863.867	79,949.742
094 Education Services Nondefinable by level	373.517	500.096	498.880	792.329
095 Subsidiary Services to Education	627.283	933.232	760.755	1,180.448
097 Education Affairs, Services Not Elsewhere Defined	2,160.456	189.904	86.707	205.059
10 SOCIAL PROTECTION	32,567.762	25,241.760	29,618.603	31,315.309
107 Administration	29,426.551	21,197.845	26,182.121	26,494.272
108 Others	3,141.210	4,043.915	3,436.482	4,821.037
TOTAL CURRENT REVENUE EXPENDITURE (GROSS)	1,667,169.261	2,074,123.170	2,037,862.986	2,633,836.035
<i>Current Expenditure</i>	<i>1,255,818.195</i>	<i>1,533,478.276</i>	<i>1,498,808.924</i>	<i>1,911,900.562</i>
<i>Service Delivery Expenditure</i>	<i>411,351.066</i>	<i>540,644.894</i>	<i>539,054.062</i>	<i>721,935.473</i>
LESS Subsidies	26,517.528	61,821.668	22,191.022	72,911.376
TOTAL CURRENT REVENUE EXPENDITURE (NET)	1,640,651.733	2,012,301.502	2,015,671.964	2,560,924.659

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025	
01	General Public Services	951,053.475	1,207,384.318	1,155,483.094	1,638,887.951	
011	Executive & Legislative Organs, Financial and Fiscal Affairs	397,493.740	531,125.399	495,785.261	604,040.205	
0111	Executive and Legislative Organs	19,113.124	24,933.091	22,751.099	31,334.315	
011101	Parliamentary / Legislative Affairs	4,180.315	5,723.098	4,335.226	7,539.178	
	General Administration	PC21010	1,833.266	2,548.685	1,699.699	4,101.578
LQ4053	Provincial Assembly	960.078	1,753.860	682.292	1,579.639	
	Current Expenditure	408.527	765.158	262.090	680.668	
	Service Delivery Expenditure	551.551	988.702	420.202	898.971	
LQ4062	Law and Parliamentary Affairs Department	661.270	433.984	719.526	1,465.381	
	Current Expenditure	242.929	297.978	228.131	310.943	
	Service Delivery Expenditure	418.341	136.006	491.395	1,154.438	
LQ4502	Human Rights & Minorities Affairs Department	211.918	299.646	297.881	999.020	
	Current Expenditure	138.323	164.041	172.020	198.645	
	Service Delivery Expenditure	73.595	135.605	125.861	800.375	
SP4013	Law & Parliamentary Affairs Department South Punjab	-	61.195	-	57.538	
	Current Expenditure	-	60.522	-	56.826	
	Service Delivery Expenditure	-	0.673	-	0.712	
	General Administration (Charged)	PC24010	2,347.049	3,174.413	2,635.527	3,437.600
LQ4054	Provincial Assembly (Charged)	4.679	11.561	11.486	35.840	
	Current Expenditure	3.271	4.660	2.785	4.540	
	Service Delivery Expenditure	1.408	6.901	8.701	31.300	
LQ4055	Provincial Assembly Department (Charged)	2,342.370	3,162.852	2,624.041	3,401.760	
	Current Expenditure	2,047.659	2,710.030	2,049.971	2,824.188	
	Service Delivery Expenditure	294.711	452.822	574.070	577.572	
011103	Provincial Executive	2,151.748	2,116.306	2,341.321	2,416.945	
	General Administration (Charged)	PC24010	686.279	750.553	777.284	829.860
LQ4056	Governor's House (Charged)	2.839	15.848	3.598	15.848	
	Current Expenditure	1.056	2.057	1.056	2.057	
	Service Delivery Expenditure	1.783	13.791	2.542	13.791	

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account			Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
LQ4057	Governor's Secretariat	(Charged)	353.675	373.389	378.957	409.087
	Current Expenditure		260.848	331.714	328.269	354.445
	Service Delivery Expenditure		92.827	41.675	50.688	54.642
LQ4376	Staff and Household	(Charged)	329.765	361.316	394.729	404.925
	Current Expenditure		268.129	290.999	319.056	330.392
	Service Delivery Expenditure		61.636	70.317	75.673	74.533
	General Administration	PC21010	1,465.470	1,365.753	1,564.037	1,587.085
LQ4058	CM's Office (including expenditure on Hospitality / Security of incoming Foreign Delegations)		1,372.617	1,030.177	1,481.816	1,234.110
	Current Expenditure		1,123.662	828.110	1,174.938	955.593
	Service Delivery Expenditure		248.955	202.067	306.878	278.517
LQ4059	Ministers		92.852	335.576	82.221	352.975
	Current Expenditure		31.522	210.160	33.175	210.160
	Service Delivery Expenditure		61.330	125.416	49.046	142.815
011104	Administrative Inspection		1,277.113	1,775.350	1,792.344	2,697.686
	General Administration	PC21010	1,277.113	1,775.350	1,792.344	2,697.686
LQ4060	Chief Minister Inspection Team		192.451	159.662	207.925	169.295
	Current Expenditure		141.329	122.707	175.790	131.973
	Service Delivery Expenditure		51.122	36.955	32.135	37.322
LQ4061	Provincial Ombudsman		963.893	1,446.819	1,445.447	2,340.757
	Current Expenditure		604.578	1,195.718	879.195	2,108.751
	Service Delivery Expenditure		359.314	251.101	566.252	232.006
LQ5037	Provincial Ombudsperson		120.770	168.869	138.972	187.634
	Current Expenditure		43.947	100.422	61.988	106.284
	Service Delivery Expenditure		76.823	68.447	76.984	81.350
011105	District Administration		7,543.232	10,919.449	9,100.803	13,301.903
	General Administration	PC21010	7,543.232	10,919.449	9,100.803	13,301.903
LQ4466	Deputy Commissioner Officer(s)		1,367.932	1,443.054	1,564.464	1,828.946
	Current Expenditure		483.820	589.219	700.525	664.196
	Service Delivery Expenditure		884.112	853.835	863.939	1,164.750

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
LQ4583	District Administration	2,100.503	3,435.276	2,514.272	4,439.196
	Current Expenditure	1,778.529	2,998.711	2,128.084	3,466.794
	Service Delivery Expenditure	321.975	436.565	386.187	972.402
LQ4584	Sub Divisional Administration	2,572.661	4,010.422	3,234.116	4,580.125
	Current Expenditure	2,215.874	3,432.229	2,618.688	3,219.636
	Service Delivery Expenditure	356.787	578.193	615.428	1,360.489
LQ4586	Additional Collector	1,502.136	2,030.697	1,787.951	2,453.636
	Current Expenditure	1,278.128	1,651.719	1,532.571	1,668.450
	Service Delivery Expenditure	224.008	378.978	255.380	785.186
011106	Tehsil Administration	742.951	638.303	814.995	790.603
	General Administration	PC21010	742.951	638.303	814.995
LQ4467	Assistant Commissioner Office(s)	742.951	638.303	814.995	790.603
	Current Expenditure	363.941	341.026	430.124	394.906
	Service Delivery Expenditure	379.010	297.277	384.871	395.697
011108	Local Authority Administration & Regulation	1,070.596	1,093.470	1,979.849	1,334.622
	General Administration	PC21010	1,070.596	1,093.470	1,979.849
LQ4065	Local Government and Community Development Department	892.202	830.381	1,771.979	1,083.156
	Current Expenditure	317.664	592.580	390.641	750.616
	Service Delivery Expenditure	574.539	237.801	1,381.338	332.540
SP4012	LG&CD Department South Punjab	178.394	263.089	207.870	251.466
	Current Expenditure	62.768	134.534	58.324	153.956
	Service Delivery Expenditure	115.626	128.555	149.546	97.510
011110	General Commission and Enquires	1,012.997	1,298.352	1,136.638	1,152.709
	General Administration	PC21010	1,012.997	1,298.352	1,136.638
LQ4092	Public Service Commission	984.666	1,251.910	1,111.694	1,113.878
	Current Expenditure	603.281	821.074	716.133	773.721
	Service Delivery Expenditure	381.385	430.836	395.561	340.157

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
LQ4673	Official Language Committee S&GAD	28.332	46.442	24.944	38.831
	Current Expenditure	22.601	43.812	23.742	35.392
	Service Delivery Expenditure	5.730	2.630	1.202	3.439
011111	Divisional Administration	1,134.170	1,368.763	1,249.923	2,100.669
	General Administration	PC21010	1,134.170	1,249.923	2,100.669
LQ4465	Commissioner Office(s)	356.789	324.401	429.363	403.698
	Current Expenditure	187.034	170.938	215.515	201.914
	Service Delivery Expenditure	169.755	153.463	213.848	201.784
LQ4508	Divisional Administration	717.004	936.071	734.748	1,434.478
	Current Expenditure	365.713	642.666	448.140	796.536
	Service Delivery Expenditure	351.291	293.405	286.608	637.942
LQ4519	Circuit House	60.377	108.291	85.813	262.493
	Current Expenditure	35.789	57.090	42.111	56.375
	Service Delivery Expenditure	24.587	51.201	43.702	206.118
0112	Financial and Fiscal Affairs	335,228.836	438,237.422	397,122.800	470,850.036
011204	Administration of Financial Affairs	1,608.378	31,271.141	2,144.283	5,884.824
	General Administration	PC21010	1,608.378	2,144.283	5,884.824
LQ4066	Finance Department	1,477.269	31,059.992	2,046.553	5,703.738
	Current Expenditure	978.425	3,609.776	1,328.667	1,677.353
	Service Delivery Expenditure	498.844	27,450.216	717.886	4,026.385
LQ5293	Provincial Finance Commission	15.739	34.593	19.923	-
	Current Expenditure	14.607	31.510	19.501	-
	Service Delivery Expenditure	1.132	3.083	0.422	-
SP4005	Finance Department South Punjab	115.369	176.556	77.807	181.086
	Current Expenditure	51.691	127.827	50.004	132.549
	Service Delivery Expenditure	63.678	48.729	27.803	48.537
011205	Tax Management (Customs, Income Tax, Excise etc.)	7,284.144	12,423.339	9,363.978	11,030.400
	Provincial Excise	PC21003	1,528.749	1,729.519	1,913.054
LQ4005	Direction	1,456.319	1,648.889	1,679.588	1,828.182
	Current Expenditure	932.936	1,082.953	1,114.095	1,182.898
	Service Delivery Expenditure	523.382	565.936	565.493	645.284

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
LQ4006	Cost of Manufacturing Opium Tablets	-	0.081	-	0.089
	Service Delivery Expenditure	-	0.081	-	0.089
LQ4007	Excise Bureau	72.430	80.549	77.346	84.783
	Current Expenditure	42.481	54.478	52.104	61.374
	Service Delivery Expenditure	29.949	26.071	25.242	23.409
	Stamps	PC21004	345.470	410.589	149.432
LQ4008	Superintendence	43.100	112.873	53.780	152.561
	Current Expenditure	37.725	107.193	53.025	132.464
	Service Delivery Expenditure	5.375	5.680	0.755	20.097
LQ4009	Cost of Stamps Supplied from Central Stamps Store	262.930	227.500	61.747	248.000
	Service Delivery Expenditure	262.930	227.500	61.747	248.000
LQ4010	Charges for the Sale of Stamps	39.440	70.216	33.905	70.238
	Service Delivery Expenditure	39.440	70.216	33.905	70.238
	Registration	PC21006	96.261	129.821	114.056
LQ4016	Superintendence	7.544	10.897	8.029	18.025
	Current Expenditure	6.536	9.309	7.964	9.916
	Service Delivery Expenditure	1.009	1.588	0.065	8.109
LQ4574	District Charges	88.717	118.924	106.027	149.194
	Current Expenditure	83.020	104.979	101.193	110.903
	Service Delivery Expenditure	5.697	13.945	4.834	38.291
	Charges on A/c of Motor Vehicles Act	PC21007	691.581	971.661	891.469
LQ4017	Registration and Token Tax	457.859	587.891	651.441	612.339
	Current Expenditure	366.570	487.762	524.262	512.712
	Service Delivery Expenditure	91.288	100.129	127.179	99.627
LQ4018	Route Permits of Vehicles	233.722	383.770	240.028	391.570
	Current Expenditure	178.717	286.391	200.918	287.957
	Service Delivery Expenditure	55.006	97.379	39.110	103.613

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025	
Other Taxes and Duties		PC21008	1,088.272	1,390.717	1,359.869	1,455.259
LQ4022	Urban Immovable Property Tax	774.368	1,005.223	996.970	1,036.362	
	Current Expenditure	655.000	906.409	913.958	920.207	
	Service Delivery Expenditure	119.368	98.814	83.012	116.155	
LQ5320	Charges Under Electricity Act	313.904	385.494	362.899	418.897	
	Current Expenditure	241.556	320.844	310.833	344.112	
	Service Delivery Expenditure	72.348	64.650	52.066	74.785	
General Administration		PC21010	3,533.811	7,791.032	5,092.218	6,020.160
LQ4067	Excise and Taxation Department	284.228	216.685	290.192	252.072	
	Current Expenditure	129.743	156.264	168.040	167.549	
	Service Delivery Expenditure	154.485	60.421	122.152	84.523	
LQ4099	Board of Revenue	2,045.116	3,849.092	3,298.054	1,318.847	
	Current Expenditure	706.383	1,240.528	918.099	1,060.523	
	Service Delivery Expenditure	1,338.733	2,608.564	2,379.954	258.324	
LQ4768	Member Colonies	18.858	16.545	7.391	19.085	
	Service Delivery Expenditure	18.858	16.545	7.391	19.085	
LQ4784	Punjab Revenue Authority	1,052.575	3,500.000	1,384.228	4,200.000	
	Service Delivery Expenditure	1,052.575	3,500.000	1,384.228	4,200.000	
LQ5471	Appellate Tribunal of PRA	48.845	96.656	75.739	136.183	
	Current Expenditure	25.735	63.222	43.333	68.461	
	Service Delivery Expenditure	23.110	33.434	32.406	67.722	
SP4004	Board of Revenue (South Punjab)	84.189	112.054	36.614	93.973	
	Current Expenditure	21.187	54.893	15.551	48.892	
	Service Delivery Expenditure	63.002	57.161	21.063	45.081	
011206	Accounting Services	1,337.450	1,600.191	1,480.725	1,651.633	
General Administration		PC21010	1,337.450	1,600.191	1,480.725	1,651.633
LQ4100	Inspectorate of Treasuries	89.104	98.097	79.367	109.179	
	Current Expenditure	45.791	76.380	65.692	81.670	
	Service Delivery Expenditure	43.313	21.717	13.675	27.509	

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
LQ4101	Treasuries/District Accounts Offices	1,248.346	1,502.094	1,401.358	1,542.454
	Current Expenditure	1,066.842	1,306.477	1,246.796	1,325.748
	Service Delivery Expenditure	181.504	195.617	154.562	216.706
011207	Auditing Services	505.733	827.976	609.739	856.696
	General Administration	505.733	827.976	609.739	856.696
	PC21010	505.733	827.976	609.739	856.696
LQ4102	Local Fund Audit Department	505.733	827.976	609.739	856.696
	Current Expenditure	425.922	685.995	528.639	694.593
	Service Delivery Expenditure	79.811	141.981	81.100	162.103
011210	Pension Civil	324,470.204	392,090.700	383,500.000	451,400.000
	Pension	324,470.204	392,090.700	383,500.000	451,400.000
	PC21028	324,470.204	392,090.700	383,500.000	451,400.000
LQ4278	Pension	324,470.204	392,090.700	383,500.000	451,400.000
	Current Expenditure	324,470.204	392,090.700	383,500.000	451,400.000
011250	Others	22.928	24.075	24.075	26.483
	Miscellaneous	22.928	24.075	24.075	26.483
	PC21031	22.928	24.075	24.075	26.483
LQ4285	Government Contribution to Group Insurance	22.928	24.075	24.075	26.483
	Service Delivery Expenditure	22.928	24.075	24.075	26.483
0114	Foreign Debt Management	30,058.330	40,270.136	46,432.880	47,521.304
011402	Interest on Foreign Debt Payable to Federal Government (Charged)	30,058.330	40,270.136	46,432.880	47,521.304
	Interest on Debt & other Obligations	30,058.330	40,270.136	46,432.880	47,521.304
	PC24044	30,058.330	40,270.136	46,432.880	47,521.304
LQ4409	IDA Credit (Charged)	30,058.330	40,270.136	46,432.880	47,521.304
	Service Delivery Expenditure	30,058.330	40,270.136	46,432.880	47,521.304
0115	Domestic Debt Management	13,093.450	27,684.750	29,478.481	54,334.550
011502	Investment and Domestic Debt	13,093.450	27,684.750	29,478.481	54,334.550
	Interest on Debt & other Obligations	13,093.450	27,684.750	29,478.481	54,334.550
	PC24044	13,093.450	27,684.750	29,478.481	54,334.550
LQ4400	Interest on Domestic Loans Taken for Development Schemes from Federal Government (A) (Charged)	113.016	59.519	59.529	-
	Service Delivery Expenditure	113.016	59.519	59.529	-

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
LQ4401	Interest on Domestic Loans Taken for Scrap Tubewells from Federal Government (B) (Charged)	286.357	211.362	211.372	164.163
	Service Delivery Expenditure	286.357	211.362	211.372	164.163
LQ4402	Permanent Debt (Market Loans) (Charged)	-	0.500	-	0.500
	Service Delivery Expenditure	-	0.500	-	0.500
LQ4403	Floating Debt (Charged)	-	1,000.000	-	1,000.000
	Current Expenditure	-	1,000.000	-	1,000.000
LQ4404	Un-Funded Debt (Charged)	12,694.076	21,913.366	29,207.579	23,669.884
	Service Delivery Expenditure	12,694.076	21,913.366	29,207.579	23,669.884
LQ4405	Other Obligations (Charged)	0.001	0.003	0.001	0.003
	Service Delivery Expenditure	0.001	0.003	0.001	0.003
LQ4477	Payment of interest to Financial Institutions (Charged)	-	4,500.000	-	4,500.000
	Service Delivery Expenditure	-	4,500.000	-	4,500.000
LQ5898	Interet Payment to Food Department	-	-	-	25,000.000
	Service Delivery Expenditure	-	-	-	25,000.000
014	Transfers	535,429.765	641,670.281	648,265.157	890,896.256
0141	Transfers (Inter-Governmental)	535,429.765	641,670.281	648,265.157	890,896.256
014106	Cantonment Board	1,170.228	2,500.000	4,128.134	2,500.000
	Miscellaneous	PC21031	1,170.228	4,128.134	2,500.000
LQ4454	Grant-in-Aid to Cantonment Board	1,170.228	2,500.000	4,128.134	2,500.000
	Current Expenditure	1,170.228	2,500.000	4,128.134	2,500.000
014108	District Health Authorities	111,981.089	125,150.000	124,634.162	140,625.000
	Miscellaneous	PC21031	111,981.089	124,634.162	140,625.000
LQ5580	District Health Authorities	111,981.089	125,150.000	124,634.162	140,625.000
	Current Expenditure	111,981.089	125,150.000	124,634.162	140,625.000
014109	District Education Authorities	359,985.877	425,000.000	425,910.228	482,775.000
	Miscellaneous	PC21031	359,985.877	425,910.228	482,775.000
LQ5581	District Education Authorities	359,985.877	425,000.000	425,910.228	482,775.000
	Current Expenditure	359,985.877	425,000.000	425,910.228	482,775.000

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025	
014110	Others	18,054.873	14,020.281	36,972.001	33,496.256	
	Irrigation & Land Reclamation	PC21009	50.961	272.350	188.692	297.556
DQ4003	Grant in Aid to DG Khan (Hill Torrents)	6.036	14.159	4.888	19.306	
	Current Expenditure	5.464	7.965	4.247	8.102	
	Service Delivery Expenditure	0.572	6.194	0.641	11.204	
LQ4049	Grant-in-Aid to Engineering Academy	43.127	74.619	45.128	88.394	
	Current Expenditure	30.411	56.273	38.097	65.548	
	Service Delivery Expenditure	12.716	18.346	7.031	22.846	
LQ4799	Punjab Khal Panchayat Authority	-	175.000	136.682	180.000	
	Service Delivery Expenditure	-	175.000	136.682	180.000	
RQ4001	Grant in Aid to Rajanpur (Hill Torrents)	1.797	8.572	1.994	9.856	
	Current Expenditure	1.187	2.219	1.866	1.994	
	Service Delivery Expenditure	0.610	6.353	0.128	7.862	
	Miscellaneous	PC21031	18,003.912	13,747.931	36,783.309	33,198.700
BO4006	Grant to Cholistan Development Authority, Bahawalpur	231.443	258.299	222.561	309.171	
	Current Expenditure	119.756	145.261	143.258	191.512	
	Service Delivery Expenditure	111.687	113.038	79.303	117.659	
LQ4298	Implementation of Jinnah Abadies	14.362	19.599	20.435	23.464	
	Current Expenditure	14.288	12.514	20.421	14.369	
	Service Delivery Expenditure	0.074	7.085	0.014	9.095	
LQ4427	Punjab Economic Research Institute	60.638	104.506	71.804	123.229	
	Current Expenditure	22.978	57.355	31.566	69.616	
	Service Delivery Expenditure	37.660	47.151	40.238	53.613	
LQ4428	Punjab Quran Board	4.303	20.239	4.492	25.391	
	Current Expenditure	2.696	10.310	2.528	12.127	
	Service Delivery Expenditure	1.607	9.929	1.964	13.264	
LQ4429	Information Technology Board	1,834.890	3,923.038	2,179.409	4,258.787	
	Current Expenditure	453.665	469.345	509.334	550.691	
	Service Delivery Expenditure	1,381.225	3,453.693	1,670.075	3,708.096	
LQ4432	Society for Prevention of cruelty to Animals	32.906	38.947	56.613	43.336	
	Current Expenditure	29.917	34.271	55.292	35.598	
	Service Delivery Expenditure	2.989	4.676	1.321	7.738	

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
LQ4534	Rural Development Project Bahawalpur	54.846	74.671	52.364	87.385
	Current Expenditure	44.094	59.760	45.767	69.006
	Service Delivery Expenditure	10.752	14.911	6.597	18.379
LQ4761	Grant in Aid	14,265.148	8,054.000	32,925.000	27,177.000
	Current Expenditure	-	1,700.000	-	20,823.000
	Service Delivery Expenditure	14,265.148	6,354.000	32,925.000	6,354.000
LQ5043	PMU Land record Management & Information System (Project - BOR)	1,500.000	1,250.000	1,250.000	1,150.000
	Current Expenditure	1,500.000	1,250.000	1,250.000	1,150.000
LQ5311	Guarantee of Annual Income Rom Post	0.388	0.852	0.111	0.937
	Service Delivery Expenditure	0.388	0.852	0.111	0.937
LQ5799	Defunct Punjab Privatization Board under Colonies Department	4.987	3.780	0.520	-
	Current Expenditure	4.987	3.780	0.520	-
014111	District Council	2,067.150	60,000.000	1,894.888	215,000.000
	Miscellaneous	PC21031	2,067.150	1,894.888	215,000.000
LQ5512	Metropolitan Corporation	-	60,000.000	-	215,000.000
	Current Expenditure	-	60,000.000	-	215,000.000
LQ5612	Metropolitan Corporation	2,067.150	-	1,894.888	-
	Current Expenditure	2,067.150	-	1,894.888	-
014112	Municipal Corporations	4,564.200	-	5,414.251	-
	Miscellaneous	PC21031	4,564.200	5,414.251	-
LQ5613	Municipal Corporations	4,564.200	-	5,414.251	-
	Current Expenditure	4,564.200	-	5,414.251	-
014113	Municipal Committees	18,416.213	-	24,072.532	-
	Miscellaneous	PC21031	18,416.213	24,072.532	-
LQ5614	Municipal Committees	18,416.213	-	24,072.532	-
	Current Expenditure	18,416.213	-	24,072.532	-
014114	Union Councils	7,061.750	15,000.000	13,887.360	16,500.000
	Miscellaneous	PC21031	7,061.750	13,887.360	16,500.000
LQ5579	Union Councils	7,061.750	15,000.000	13,887.360	16,500.000
	Current Expenditure	7,061.750	15,000.000	13,887.360	16,500.000

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
014115	District Council	12,128.385	-	11,351.601	-
	Miscellaneous	PC21031	12,128.385	-	11,351.601
LQ5611	District Council	12,128.385	-	11,351.601	-
	Current Expenditure	12,128.385	-	11,351.601	-
015	General Services	18,117.616	34,586.560	11,430.883	143,938.968
0151	Personnel Services	6,415.797	10,784.696	8,208.992	9,903.883
015101	Establishment Services General Administration	6,154.252	10,407.194	7,846.102	9,468.337
	General Administration	PC21010	6,154.252	10,407.194	9,468.337
LQ4063	Services & General Administration Deptt.	1,602.762	1,829.593	2,936.196	1,979.611
	Current Expenditure	201.608	196.609	225.338	313.317
	Service Delivery Expenditure	1,401.155	1,632.984	2,710.858	1,666.294
LQ4090	Director General Protocol	103.636	171.290	175.252	120.632
	Current Expenditure	57.641	66.626	64.099	75.199
	Service Delivery Expenditure	45.995	104.664	111.153	45.433
LQ4306	Punjab Procurement Regulatory Authority (PPRA)	61.025	147.253	94.202	156.767
	Current Expenditure	43.554	126.901	73.219	129.732
	Service Delivery Expenditure	17.471	20.352	20.983	27.035
LQ4307	I & C Wing (S&GAD)	112.096	150.736	174.363	100.726
	Service Delivery Expenditure	112.096	150.736	174.363	100.726
LQ4504	VIP Flight Maintenance & Operation Cell	284.228	2,185.676	200.014	222.278
	Current Expenditure	97.757	92.780	99.533	99.725
	Service Delivery Expenditure	186.472	2,092.896	100.481	122.553
LQ4507	Aviation Flight (RW)	269.231	209.779	367.662	270.828
	Current Expenditure	67.717	73.387	84.315	98.276
	Service Delivery Expenditure	201.515	136.392	283.347	172.552
LQ4536	O & M Wing (S&GAD)	177.430	216.540	217.752	240.688
	Current Expenditure	155.749	186.955	174.578	209.050
	Service Delivery Expenditure	21.681	29.585	43.174	31.638
LQ4537	Budget & Accounts Wing (S&GAD)	2,319.571	3,256.859	2,626.787	3,070.680
	Current Expenditure	2,223.540	2,704.423	2,536.616	2,938.525
	Service Delivery Expenditure	96.031	552.436	90.171	132.155

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
LQ4556	Punjab Government Servants Housing Foundation (PGSHF)	-	500.000	-	500.000
	Service Delivery Expenditure	-	500.000	-	500.000
LQ4638	Infrastructure Development Authority	207.255	388.443	-	980.430
	Service Delivery Expenditure	207.255	388.443	-	980.430
LQ4668	Services Wing (S&GAD)	262.713	346.711	364.375	295.364
	Current Expenditure	196.841	228.652	234.726	229.047
	Service Delivery Expenditure	65.872	118.059	129.649	66.317
LQ4693	Special Monitoring Unit (SMU)	39.945	78.105	28.201	84.697
	Current Expenditure	29.889	63.488	24.079	69.256
	Service Delivery Expenditure	10.057	14.617	4.122	15.441
LQ4937	Section Officer (Audit & Financial Assistance) Budget and Accounts	209.107	249.028	220.397	289.351
	Current Expenditure	120.713	138.026	160.004	148.849
	Service Delivery Expenditure	88.394	111.002	60.393	140.502
LQ5039	Punjab Oversees Pakistan Commission	104.813	182.212	119.468	224.201
	Current Expenditure	74.260	131.207	92.163	143.907
	Service Delivery Expenditure	30.553	51.005	27.305	80.294
LQ5289	Punjab Agriculture & Food Development Authority (PAFDA)	7.881	-	-	-
	Service Delivery Expenditure	7.881	-	-	-
LQ5725	Section Officer (Welfare-I) S&GA Department	24.068	30.000	24.070	28.800
	Service Delivery Expenditure	24.068	30.000	24.070	28.800
LQ5872	Archives	-	-	-	36.546
	Current Expenditure	-	-	-	3.850
	Service Delivery Expenditure	-	-	-	32.696
LQ5873	Motor Transport Wing (S&GAD)	-	-	-	408.205
	Service Delivery Expenditure	-	-	-	408.205
SP4001	ACS South Punjab	368.490	464.969	297.363	458.533
	Current Expenditure	115.495	264.044	113.859	238.612
	Service Delivery Expenditure	252.994	200.925	183.504	219.921
015102	Human Resource Management	261.545	377.502	362.890	435.546
	General Administration				
		PC21010	261.545	377.502	362.890
LQ4383	Management and Professional Development Department	93.926	106.584	120.184	119.138
	Current Expenditure	74.827	74.896	87.167	91.606
	Service Delivery Expenditure	19.099	31.688	33.017	27.532

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
LQ5992	Punjab Institute of Management and Professional Development Institute	167.619	270.918	242.706	316.408
	Current Expenditure	88.867	138.707	110.566	171.256
	Service Delivery Expenditure	78.752	132.211	132.140	145.152
0152	Planning Services	11,168.427	23,073.357	2,646.040	133,274.233
015201	Planning	11,168.427	23,073.357	2,646.040	133,274.233
	General Administration	PC21010	1,335.026	1,935.407	1,737.843
LQ4068	Planning and Development Department	1,093.617	1,482.777	1,508.161	1,642.217
	Current Expenditure	895.119	1,330.812	1,223.534	1,427.799
	Service Delivery Expenditure	198.498	151.965	284.628	214.418
LQ4713	Punjab Resouce Management & Policy	52.742	83.727	52.419	77.835
	Current Expenditure	34.057	59.689	32.258	51.704
	Service Delivery Expenditure	18.685	24.038	20.161	26.131
LQ4772	Director General Monitoring & Evaluation	52.003	107.950	62.671	130.419
	Current Expenditure	37.481	82.570	51.101	97.963
	Service Delivery Expenditure	14.522	25.380	11.570	32.456
SP4003	Planning & Development Department in Punjab Civil Secretariat (South)	136.664	260.953	114.592	227.571
	Current Expenditure	112.244	175.845	103.579	189.281
	Service Delivery Expenditure	24.420	85.108	11.013	38.290
	Miscellaneous	PC21031	9,833.401	21,137.950	908.197
LQ4286	Planning and Development Department	72.938	75.457	72.008	82.205
	Current Expenditure	49.968	58.123	50.660	63.053
	Service Delivery Expenditure	22.970	17.334	21.348	19.152
LQ4555	Planning Offices	403.689	578.231	512.317	622.371
	Current Expenditure	291.098	461.188	423.203	487.128
	Service Delivery Expenditure	112.591	117.043	89.114	135.243
LQ4687	Punjab Public Private Partnership Authority (PPPPA)	151.658	253.186	135.978	239.248
	Current Expenditure	85.742	183.303	67.066	188.202
	Service Delivery Expenditure	65.916	69.883	68.912	51.046
LQ5327	Punjab Social Protection Authority	9,205.116	20,231.076	187.894	130,252.367
	Current Expenditure	85.645	160.120	100.503	179.792
	Service Delivery Expenditure	9,119.471	20,070.956	87.391	130,072.575

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0153	Statistics	282.842	385.833	319.906	402.067
015301	Statistics	282.842	385.833	319.906	402.067
	Miscellaneous Departments	PC21023	282.842	385.833	319.906
LQ4238	Bureau of Statistics	282.842	385.833	319.906	402.067
	Current Expenditure	214.395	326.929	233.849	334.823
	Service Delivery Expenditure	68.446	58.904	86.057	67.244
0154	Other General Services	250.550	342.674	255.945	358.785
015403	Centralized Printing And Publishing	250.550	342.674	255.945	358.785
	Stationery and Printing	PC21029	250.550	342.674	255.945
BO4005	Govt. Press, Bahawalpur	37.064	58.789	37.139	59.863
	Current Expenditure	29.538	47.513	32.293	46.461
	Service Delivery Expenditure	7.525	11.276	4.846	13.402
LQ4279	Controller Printing and Stationery	19.999	23.519	21.859	25.205
	Current Expenditure	17.033	21.058	20.669	22.806
	Service Delivery Expenditure	2.966	2.461	1.190	2.399
LQ4280	Purchase of Stationery Stores	57.656	60.000	32.520	66.000
	Service Delivery Expenditure	57.656	60.000	32.520	66.000
LQ4281	Purchase of Plain Paper used with Stamps	14.104	14.003	13.859	20.003
	Service Delivery Expenditure	14.104	14.003	13.859	20.003
LQ4282	Government Press Lahore	121.726	186.363	150.568	187.714
	Current Expenditure	91.007	130.179	102.216	134.387
	Service Delivery Expenditure	30.719	56.184	48.352	53.327
019	Gen.Public Services Not Elsewhere Defined	12.355	2.078	1.794	12.522
0191	Gen.Public Services Not Elsewhere Defined	12.355	2.078	1.794	12.522
019120	Others	12.355	2.078	1.794	12.522
	Privy Purses	PC24045	12.000	1.600	1.600
LQ4319	Maintenance Allowance to Ex-Rulers (Charged)	12.000	1.600	1.600	12.000
	Current Expenditure	12.000	1.600	1.600	12.000
	Miscellaneous	PC21031	0.355	0.478	0.522
DQ4007	Miscellaneous Expenditure on Tribes in D.G.Khan	0.355	0.390	0.181	0.425
	Service Delivery Expenditure	0.355	0.390	0.181	0.425

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
RQ4066	Miscellaneous Expenditure on Tribes in Rajanpur	-	0.088	0.013	0.097
	Service Delivery Expenditure	-	0.088	0.013	0.097
03	Public Order And Safety Affairs	230,377.311	241,178.880	279,695.912	271,292.306
031	Law Courts	37,878.884	45,389.927	43,915.085	48,028.962
0311	Law Courts	37,878.884	45,389.927	43,915.085	48,028.962
031101	Courts/Justice	35,986.981	42,697.399	41,574.306	45,519.997
	General Administration	PC21010	136.659	212.924	218.810
					175.526
LQ4091	Punjab Service Tribunal	136.659	212.924	218.810	175.526
	Current Expenditure	92.938	120.016	111.103	126.272
	Service Delivery Expenditure	43.721	92.908	107.707	49.254
	Administration of Justice (Charged)	PC24011	8,339.963	9,429.513	9,053.414
					10,333.640
LQ4112	High Court (Charged)	8,339.963	9,429.513	9,053.414	10,333.640
	Current Expenditure	6,929.129	8,315.422	7,774.887	9,059.839
	Service Delivery Expenditure	1,410.834	1,114.091	1,278.527	1,273.801
	Administration of Justice	PC21011	27,225.583	32,706.259	32,010.827
					34,646.806
LQ4111	High Court	45.247	88.000	64.786	86.001
	Current Expenditure	-	-	0.218	-
	Service Delivery Expenditure	45.247	88.000	64.568	86.001
LQ4114	Session Courts	10,817.795	13,561.744	12,710.495	14,300.636
	Current Expenditure	8,825.954	12,198.954	10,961.094	12,658.101
	Service Delivery Expenditure	1,991.841	1,362.790	1,749.401	1,642.535
LQ4115	Civil Courts	16,025.235	18,623.322	18,847.783	19,743.946
	Current Expenditure	13,610.062	16,897.195	16,412.894	17,763.640
	Service Delivery Expenditure	2,415.173	1,726.127	2,434.889	1,980.306
LQ4116	Special Courts	285.171	347.291	318.876	406.503
	Current Expenditure	177.109	248.919	220.465	262.376
	Service Delivery Expenditure	108.061	98.372	98.411	144.127
LQ4117	Courts of Small Causes	52.135	85.902	68.887	109.720
	Current Expenditure	42.990	67.086	55.107	74.773
	Service Delivery Expenditure	9.145	18.816	13.780	34.947

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025	
Miscellaneous Departments		PC21023	284.777	348.703	291.255	364.025
LQ4226	Labour Courts	215.899	261.154	222.247	271.846	
	Current Expenditure	174.118	210.138	185.711	220.316	
	Service Delivery Expenditure	41.781	51.016	36.536	51.530	
LQ4475	Labour Appellate Tribunal Lahore	40.040	42.954	38.563	46.118	
	Current Expenditure	31.729	32.754	31.083	34.970	
	Service Delivery Expenditure	8.311	10.200	7.480	11.148	
LQ4636	Punjab Appellate Tribunal -II Multan	28.838	44.595	30.445	46.061	
	Current Expenditure	24.668	35.354	22.792	36.242	
	Service Delivery Expenditure	4.170	9.241	7.653	9.819	
031102	Attorneys / Legal Services	PC21011	1,739.757	2,539.358	2,188.672	2,355.482
LQ5467	Solicitor's Department	81.297	115.907	87.831	113.475	
	Current Expenditure	66.189	92.435	70.520	89.073	
	Service Delivery Expenditure	15.108	23.472	17.311	24.402	
LQ5468	Mufassil Establishment	683.119	1,194.019	876.569	1,200.368	
	Current Expenditure	639.963	1,156.640	844.485	1,143.140	
	Service Delivery Expenditure	43.156	37.379	32.084	57.228	
LQ5469	Advocate General	975.341	1,229.432	1,224.272	1,041.639	
	Current Expenditure	870.158	1,093.032	1,118.448	925.254	
	Service Delivery Expenditure	105.182	136.400	105.824	116.385	
031103	Punjab Judicial Academy	PC21011	150.000	150.000	150.000	150.000
LQ4472	Punjab Judicial Academy	150.000	150.000	150.000	150.000	
	Service Delivery Expenditure	150.000	150.000	150.000	150.000	
031120	Others	2.146	3.170	2.107	3.483	
	Administration of Justice	PC21011	2.146	3.170	2.107	3.483
LQ4110	Administrative-General and Official Trustee	2.146	3.170	2.107	3.483	
	Current Expenditure	2.146	3.169	2.107	3.482	
	Service Delivery Expenditure	-	0.001	-	0.001	

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025	
032	Police	165,897.086	165,716.593	197,276.104	190,339.285	
0321	Police	165,897.086	165,716.593	197,276.104	190,339.285	
032102	Provincial Police	151,765.909	146,398.840	180,041.020	172,478.911	
	Police	PC21013	151,765.909	146,398.840	180,041.020	172,478.911
LQ4125	Direction	13,638.653	5,912.565	7,648.384	8,098.404	
	Current Expenditure	733.807	879.140	856.311	922.558	
	Service Delivery Expenditure	12,904.845	5,033.425	6,792.073	7,175.846	
LQ4126	Superintendence	1,119.219	1,317.613	1,453.444	1,652.221	
	Current Expenditure	863.695	1,061.278	1,133.064	1,280.589	
	Service Delivery Expenditure	255.524	256.335	320.380	371.632	
LQ4127	District Police	111,157.152	105,709.643	134,992.412	126,838.660	
	Current Expenditure	99,105.591	92,791.191	122,601.854	112,943.326	
	Service Delivery Expenditure	12,051.562	12,918.452	12,390.558	13,895.334	
LQ4129	Special Branch	4,522.310	7,275.073	6,969.641	7,082.829	
	Current Expenditure	3,888.215	5,174.164	5,048.774	4,921.779	
	Service Delivery Expenditure	634.095	2,100.909	1,920.867	2,161.050	
LQ4590	Counter Terrorism Department	6,348.217	8,125.112	9,437.255	7,692.129	
	Current Expenditure	4,303.987	5,729.981	4,912.753	5,822.489	
	Service Delivery Expenditure	2,044.230	2,395.131	4,524.502	1,869.640	
LQ4667	Special Protection Unit	4,580.516	5,462.535	5,507.438	6,570.453	
	Current Expenditure	4,413.657	5,242.231	5,350.960	6,170.022	
	Service Delivery Expenditure	166.859	220.304	156.478	400.431	
LQ5412	Punjab Safe City Authority	1,610.744	2,626.331	3,747.007	3,806.574	
	Current Expenditure	-	1,264.435	1,124.569	1,794.221	
	Service Delivery Expenditure	1,610.744	1,361.896	2,622.438	2,012.353	
LQ5803	Punjab Highway Petrol	7,772.603	8,558.084	9,472.904	9,756.282	
	Current Expenditure	7,040.907	7,950.942	8,933.381	9,053.454	
	Service Delivery Expenditure	731.697	607.142	539.523	702.828	
LW4120	Elite Police Force	1,016.495	1,411.884	812.535	981.359	
	Current Expenditure	431.930	675.394	511.488	582.514	
	Service Delivery Expenditure	584.565	736.490	301.047	398.845	

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
032103	Local Police	584.629	887.847	626.684	930.283
	Police	PC21013	584.629	887.847	626.684
DQ4005	Border Military Police (D.G. Khan)	283.043	359.305	290.684	411.987
	Current Expenditure	201.078	303.220	244.112	320.952
	Service Delivery Expenditure	81.965	56.085	46.572	91.035
DQ4006	Baluch Levy, D.G. Khan	163.567	331.010	174.597	325.353
	Current Expenditure	101.632	264.365	127.938	241.928
	Service Delivery Expenditure	61.936	66.645	46.659	83.425
LQ4712	Baluch Levy, Rajanpur	-	0.041	-	0.041
	Current Expenditure	-	0.041	-	0.041
RQ4002	Border Military Police (Rajanpur)	138.019	197.491	161.403	192.902
	Current Expenditure	94.885	145.690	111.545	140.241
	Service Delivery Expenditure	43.134	51.801	49.858	52.661
032108	Economic Crime Investigation	1,722.435	2,351.955	2,189.428	2,974.138
	General Administration	PC21010	1,722.435	2,351.955	2,189.428
LQ4093	Anti-corruption Establishment	1,531.133	2,143.263	1,948.818	2,724.774
	Current Expenditure	1,197.080	1,780.087	1,634.706	1,912.417
	Service Delivery Expenditure	334.053	363.176	314.112	812.357
LQ4094	Special Judges Anti-Corruption Courts	191.302	208.692	240.610	249.364
	Current Expenditure	157.223	165.874	176.577	175.535
	Service Delivery Expenditure	34.079	42.818	64.033	73.829
032111	Training	3,479.022	4,179.564	4,179.292	4,243.962
	Police	PC21013	3,479.022	4,179.564	4,179.292
LQ4136	Police Training Institutes	3,479.022	4,179.564	4,179.292	4,243.962
	Current Expenditure	2,445.887	3,248.198	2,905.668	3,080.217
	Service Delivery Expenditure	1,033.135	931.366	1,273.624	1,163.745
032113	Other Civil Armed Forces	7,350.569	8,900.630	8,468.523	8,581.840
	Police	PC21013	7,350.569	8,900.630	8,468.523
LQ4131	Punjab Constabulary	7,350.569	8,900.630	8,468.523	8,581.840
	Current Expenditure	7,065.032	8,605.570	8,203.088	8,242.672
	Service Delivery Expenditure	285.537	295.060	265.435	339.168

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
032150	Others	994.521	2,997.757	1,771.157	1,130.151
	Police	994.521	2,997.757	1,771.157	1,130.151
	PC21013				
LQ4133	Police Supplied to Public Deptts. Private Bodies and Persons	361.216	565.893	446.338	565.846
	Current Expenditure	361.215	565.893	446.338	565.846
	Service Delivery Expenditure	0.001	-	-	-
LQ4134	Qaumi Razakar Organization	291.240	186.244	117.015	203.305
	Current Expenditure	123.933	164.035	94.680	176.279
	Service Delivery Expenditure	167.307	22.209	22.335	27.026
LQ4135	Works	342.066	2,245.620	1,207.804	361.000
	Service Delivery Expenditure	342.066	2,245.620	1,207.804	361.000
033	Fire Protection	904.212	1,038.203	1,331.202	1,209.889
0331	Fire Protection	904.212	1,038.203	1,331.202	1,209.889
033101	Administration	79.549	115.870	90.050	122.680
	Civil Defence	79.549	115.870	90.050	122.680
	PC21032				
LQ4301	Administration	79.549	115.870	90.050	122.680
	Current Expenditure	60.886	99.522	76.387	98.977
	Service Delivery Expenditure	18.664	16.348	13.663	23.703
033102	Operations	824.662	922.333	1,241.152	1,087.209
	Civil Defence	824.662	922.333	1,241.152	1,087.209
	PC21032				
LQ4302	Medical Establishment	3.525	11.920	5.892	15.177
	Current Expenditure	2.474	7.915	5.377	8.044
	Service Delivery Expenditure	1.050	4.005	0.515	7.133
LQ5371	District Administration for Civil Defence	821.138	910.413	1,235.260	1,072.032
	Current Expenditure	259.048	391.992	343.245	422.845
	Service Delivery Expenditure	562.089	518.421	892.015	649.187
034	Prison Administration and Operation	16,075.505	18,483.152	19,459.692	20,128.761
0341	Prison Administration and Operation	16,075.505	18,483.152	19,459.692	20,128.761
034101	Jails and Convict Settlement	15,856.541	18,011.721	19,153.365	19,759.583
	Jails	15,856.541	18,011.721	19,153.365	19,759.583
	PC21012				
LQ4118	Direction	241.407	247.245	253.467	288.127
	Current Expenditure	179.583	213.281	211.214	251.159
	Service Delivery Expenditure	61.824	33.964	42.253	36.968

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
LQ4119	Central Jails	6,579.418	7,806.100	8,315.119	8,601.629
	Current Expenditure	3,534.232	4,936.567	4,453.517	5,505.112
	Service Delivery Expenditure	3,045.186	2,869.533	3,861.602	3,096.517
LQ4120	District Jails	8,848.010	9,704.940	10,372.760	10,585.389
	Current Expenditure	5,234.260	6,744.887	6,476.628	6,673.557
	Service Delivery Expenditure	3,613.750	2,960.053	3,896.132	3,911.832
LQ4121	Lock Ups	42.818	92.194	57.455	98.027
	Current Expenditure	18.365	49.953	23.580	51.839
	Service Delivery Expenditure	24.452	42.241	33.875	46.188
LQ4122	Jails (manufactures) Central Jails	137.222	147.105	140.993	170.938
	Current Expenditure	31.826	43.008	38.113	54.294
	Service Delivery Expenditure	105.396	104.097	102.880	116.644
LQ4123	District Jails	0.727	1.346	0.780	1.403
	Current Expenditure	0.619	1.015	0.757	1.071
	Service Delivery Expenditure	0.108	0.331	0.023	0.332
LQ4124	Works	6.938	12.791	12.791	14.070
	Service Delivery Expenditure	6.938	12.791	12.791	14.070
034102	Training	-	157.360	54.864	0.097
	Jails	PC21012	-	157.360	54.864
					0.097
LQ4719	Punjab Prison Staff Training College Sahiwal	-	157.360	54.864	0.097
	Current Expenditure	-	117.960	24.009	0.075
	Service Delivery Expenditure	-	39.400	30.855	0.022
034120	Other Places of Detention and Correction	218.964	314.071	251.463	369.081
	General Administration	PC21010	218.890	313.796	251.395
					368.801
LQ4103	Reclamation and Probation Department	218.890	313.796	251.395	368.801
	Current Expenditure	175.089	270.828	210.549	298.156
	Service Delivery Expenditure	43.802	42.968	40.846	70.645
	Miscellaneous	PC21031	0.074	0.275	0.068
					0.280
LQ4287	State Prisoners and Detenues	0.074	0.275	0.068	0.280
	Service Delivery Expenditure	0.074	0.275	0.068	0.280

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
036	Administration of Public Order	9,621.625	10,551.005	17,713.829	11,585.409
0361	Administration	9,621.625	10,551.005	17,713.829	11,585.409
036101	Secretariat / Administration	9,621.625	10,551.005	17,713.829	11,585.409
	General Administration	PC21010	9,609.199	10,551.005	17,713.829
LQ4064	Home Department	3,050.465	877.392	9,233.630	974.506
	Current Expenditure	419.207	604.946	610.732	742.161
	Service Delivery Expenditure	2,631.258	272.446	8,622.898	232.345
LQ4095	Crisis Management and Control Centre	1.672	8.388	2.236	8.614
	Current Expenditure	-	5.717	-	5.633
	Service Delivery Expenditure	1.672	2.671	2.236	2.981
LQ4097	Forensic Science Laboratory Punjab	1,733.979	3,212.272	2,137.060	3,305.175
	Current Expenditure	792.212	1,326.376	945.886	1,583.733
	Service Delivery Expenditure	941.767	1,885.896	1,191.174	1,721.442
LQ4456	DG (Inspection)	41.656	64.435	50.288	71.860
	Current Expenditure	29.774	50.993	35.462	54.878
	Service Delivery Expenditure	11.883	13.442	14.826	16.982
LQ4457	Directorate of Monitoring	85.866	144.082	105.709	154.148
	Current Expenditure	53.555	96.722	67.528	104.511
	Service Delivery Expenditure	32.311	47.360	38.181	49.637
LQ4674	Punjab Legal Aid Agency Public Prosecution Department	2.359	0.052	0.395	0.056
	Current Expenditure	-	0.026	0.026	0.031
	Service Delivery Expenditure	2.359	0.026	0.369	0.025
LQ4692	Satellite Station of Punjab Forensic of Punjab Forensic	406.827	589.202	428.757	651.347
	Current Expenditure	289.550	445.860	343.352	485.832
	Service Delivery Expenditure	117.277	143.342	85.405	165.515
LQ4716	Punjab Emergency Services Department	118.608	255.692	159.468	290.475
	Current Expenditure	97.575	154.933	122.390	168.293
	Service Delivery Expenditure	21.033	100.759	37.078	122.182
LQ5276	Public Prosecution Department	136.145	265.644	225.456	227.948
	Current Expenditure	111.181	161.188	131.105	175.947
	Service Delivery Expenditure	24.963	104.456	94.351	52.001

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
LQ5283	Prosecutor General	3,063.188	3,468.968	4,080.413	4,052.122
	Current Expenditure	2,909.351	3,336.062	3,820.407	3,834.331
	Service Delivery Expenditure	153.836	132.906	260.006	217.791
LQ5362	Child Protection Bureau	887.190	919.979	1,170.641	998.582
	Current Expenditure	448.972	555.841	558.241	586.068
	Service Delivery Expenditure	438.218	364.138	612.400	412.514
LQ5470	Center for Professional Development of Public Prosecutors	34.693	58.116	46.079	64.389
	Current Expenditure	9.646	33.244	16.992	34.312
	Service Delivery Expenditure	25.047	24.872	29.087	30.077
LQ5826	Punjab Agriculture Food & Drug Authority	3.938	580.222	43.125	672.440
	Current Expenditure	-	9.905	3.301	11.630
	Service Delivery Expenditure	3.938	570.317	39.824	660.810
SP4007	Home Department South Punjab	42.614	106.561	30.572	113.747
	Current Expenditure	31.217	72.878	25.785	83.144
	Service Delivery Expenditure	11.397	33.683	4.787	30.603
	Miscellaneous	PC21031	12.425	-	-
LQ4509	Rescue 1122 (Punjab Emergency Service)	12.425	-	-	-
	Current Expenditure	12.425	-	-	-
04	Economic Affairs	156,021.699	219,904.727	167,946.861	259,120.576
041	Gen. Economic, Commercial & Labour Affairs	3,004.765	4,387.713	3,779.774	14,543.993
0411	General Economic Affairs	424.546	810.727	632.882	799.040
041102	Anthropological, Archaeological and Other	424.546	810.727	632.882	799.040
	Miscellaneous Departments	PC21023	424.546	810.727	632.882
LQ4239	Archaeological	104.107	362.322	247.065	358.613
	Current Expenditure	86.499	132.486	110.777	155.904
	Service Delivery Expenditure	17.608	229.836	136.288	202.709
LQ4358	Lahore Fort and Shalimar Gardens	100.158	129.440	118.231	135.264
	Current Expenditure	78.032	93.817	91.387	96.125
	Service Delivery Expenditure	22.126	35.623	26.844	39.139
LQ4544	Archaeological (Devolved Offices)	220.282	318.965	267.586	305.163
	Current Expenditure	170.707	231.578	193.743	228.869
	Service Delivery Expenditure	49.575	87.387	73.843	76.294

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0413	General Labour Affairs	647.150	1,350.198	734.384	1,399.849
041305	Industrial Safety (Inspection of Boilers, Explosives, etc.)	0.915	-	-	-
	Industries	0.915	-	-	-
	PC21022	0.915	-	-	-
LQ4220	Inspectorate of Boilers	0.915	-	-	-
	Current Expenditure	0.915	-	-	-
041308	Wage Regulation	7.422	17.485	8.062	19.415
	Miscellaneous Department	7.422	17.485	8.062	19.415
	PC21023	7.422	17.485	8.062	19.415
LQ4229	Minimum Wages Board	7.422	17.485	8.062	19.415
	Current Expenditure	6.163	12.548	7.200	12.873
	Service Delivery Expenditure	1.259	4.937	0.862	6.542
041310	Administration	638.813	1,332.713	726.322	1,380.434
	General Administration	101.862	146.574	112.859	143.548
	PC21010	101.862	146.574	112.859	143.548
LQ4075	Labour and Human Resource Department	101.862	146.574	112.859	143.548
	Current Expenditure	78.032	113.394	80.299	116.663
	Service Delivery Expenditure	23.830	33.180	32.560	26.885
	Miscellaneous Department	536.951	1,186.139	613.463	1,236.886
	PC21023	536.951	1,186.139	613.463	1,236.886
LQ4228	Directorate of Labour Welfare	536.951	1,186.139	613.463	1,236.886
	Current Expenditure	451.544	604.132	543.519	644.216
	Service Delivery Expenditure	85.407	582.007	69.944	592.670
0414	General Labour Affairs	1,933.069	2,226.788	2,412.508	12,345.104
041401	Food (Wheat)	1,933.069	2,226.788	2,412.508	12,345.104
	Miscellaneous	1,933.069	2,226.788	2,412.508	12,345.104
	PC21031	1,933.069	2,226.788	2,412.508	12,345.104
LQ4679	Directorate of Food	151.210	178.557	351.342	10,195.272
	Current Expenditure	114.274	146.940	124.688	156.356
	Service Delivery Expenditure	36.937	31.617	226.654	10,038.916
LQ4680	District Establishment (Food)	1,781.859	2,048.231	2,061.166	2,149.832
	Current Expenditure	1,587.841	1,885.065	1,956.268	1,939.128
	Service Delivery Expenditure	194.018	163.166	104.898	210.704

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
042	Agri, Food, Irrigation, Forestry & Fishing	86,568.297	136,540.858	83,090.421	150,477.976
0421	Agriculture	53,005.998	80,524.270	44,903.587	85,017.679
042101	Administration/Land Commission	1,260.337	1,873.887	1,772.187	2,003.741
	General Administration	PC21010	1,194.744	1,781.650	1,718.065
LQ4081	Agriculture Department	268.561	351.662	371.860	368.275
	Current Expenditure	184.494	276.453	210.488	287.658
	Service Delivery Expenditure	84.067	75.209	161.372	80.617
LQ4082	Food Department	190.272	318.121	373.456	437.996
	Current Expenditure	148.495	266.025	173.235	337.359
	Service Delivery Expenditure	41.777	52.096	200.221	100.637
LQ4083	Livestock & Dairy Development Department	132.534	189.085	339.699	196.302
	Current Expenditure	105.450	151.261	120.047	162.765
	Service Delivery Expenditure	27.084	37.824	219.652	33.537
LQ4084	Forestry Wildlife Fisheries & Tourism Department	129.791	210.324	215.160	287.410
	Current Expenditure	108.188	173.324	146.223	229.710
	Service Delivery Expenditure	21.603	37.000	68.937	57.700
LQ4085	Cooperative Department	74.086	128.753	101.003	165.197
	Current Expenditure	63.322	102.971	77.466	118.206
	Service Delivery Expenditure	10.764	25.782	23.537	46.991
LW4065	Cane Commissioner Punjab	43.937	40.578	33.344	41.371
	Current Expenditure	13.517	30.073	17.781	18.745
	Service Delivery Expenditure	30.419	10.505	15.564	22.626
SP4008	L&DD Department South Punjab	88.577	171.346	63.195	121.805
	Current Expenditure	39.092	86.680	42.443	84.357
	Service Delivery Expenditure	49.485	84.666	20.752	37.448
SP4009	Agriculture Department South Punjab	159.964	170.140	136.115	136.028
	Current Expenditure	93.602	95.999	92.224	87.435
	Service Delivery Expenditure	66.362	74.141	43.891	48.593
SP4010	Forestry Wildlife & Fisheries Department South Punjab	107.021	201.641	84.233	144.668
	Current Expenditure	55.071	123.730	62.372	103.386
	Service Delivery Expenditure	51.950	77.911	21.861	41.282

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
Agriculture	PC21018	65.593	92.237	54.122	104.689
LQ4191	Planning and Evaluation Cell	65.593	92.237	54.122	104.689
	Current Expenditure	43.640	64.192	41.380	66.127
	Service Delivery Expenditure	21.954	28.045	12.742	38.562
042102	Land Management (Land Record and Colonization)	5,786.394	8,547.615	6,914.289	9,526.158
	Land Revenue	PC21002	5,786.394	8,547.615	6,914.289
LQ4002	Superintendence	11.340	20.741	16.343	36.331
	Current Expenditure	9.144	16.541	13.905	19.511
	Service Delivery Expenditure	2.195	4.200	2.438	16.820
LQ4003	Land Record-Superintendence	41.891	68.093	43.875	77.411
	Current Expenditure	25.121	36.682	27.909	41.525
	Service Delivery Expenditure	16.770	31.411	15.965	35.886
LQ4004	Consolidation of Land Holdings Superintendence	21.699	35.467	33.415	37.553
	Current Expenditure	21.609	33.006	33.248	34.991
	Service Delivery Expenditure	0.090	2.461	0.167	2.562
LQ4573	Consolidation of Land Holding District	278.427	649.444	763.779	679.649
	Current Expenditure	255.547	615.164	725.467	648.582
	Service Delivery Expenditure	22.879	34.280	38.312	31.067
LQ4576	Forest Reserve and Grazing Land	10.539	32.929	13.694	74.776
	Current Expenditure	10.264	17.154	13.258	17.871
	Service Delivery Expenditure	0.275	15.775	0.436	56.905
LQ4577	Land Reclamation and Protection	9.579	33.379	11.297	36.641
	Current Expenditure	9.531	26.740	11.297	29.414
	Service Delivery Expenditure	0.049	6.639	-	7.227
LQ4579	Colonization	495.534	789.233	569.868	988.962
	Current Expenditure	459.365	641.572	525.732	670.738
	Service Delivery Expenditure	36.169	147.661	44.136	318.224
LQ4581	Land Record-District Charges	4,906.714	6,799.482	5,452.927	7,479.067
	Current Expenditure	4,587.543	6,189.850	5,218.248	6,808.532
	Service Delivery Expenditure	319.171	609.632	234.679	670.535

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
LQ4703	Settlement Operations of Mouzas	10.671	118.847	9.091	115.768
	Current Expenditure	-	63.694	1.006	60.615
	Service Delivery Expenditure	10.671	55.153	8.085	55.153
042103	Agricultural Research and Extension Services	15,915.506	19,335.730	16,305.788	20,463.779
	Agriculture	PC21018	15,915.506	19,335.730	16,305.788
LQ4192	Subordinate and Expert Staff	242.781	305.224	246.447	316.462
	Current Expenditure	173.202	229.606	197.526	236.531
	Service Delivery Expenditure	69.579	75.618	48.921	79.931
LQ4193	Extension Services Extension	6,697.032	7,331.782	6,799.496	8,092.575
	Current Expenditure	4,947.394	6,009.732	5,659.238	6,374.344
	Service Delivery Expenditure	1,749.639	1,322.050	1,140.258	1,718.231
LQ4194	Extension Services Floriculture	202.692	268.647	264.291	272.738
	Current Expenditure	155.399	200.683	219.459	195.069
	Service Delivery Expenditure	47.293	67.964	44.832	77.669
LQ4195	Extension Services Research	3,593.601	4,571.257	4,101.719	4,780.056
	Current Expenditure	2,663.120	3,639.265	3,224.810	3,738.482
	Service Delivery Expenditure	930.480	931.992	876.909	1,041.574
LQ4196	On Farm Water Management Programme	1,364.644	2,123.532	1,467.496	2,229.325
	Current Expenditure	1,063.616	1,742.189	1,197.229	1,797.177
	Service Delivery Expenditure	301.029	381.343	270.267	432.148
LQ4197	Agricultural Engineering Soil Conservation & Boring Operations	2,774.069	3,226.116	2,656.926	3,178.592
	Current Expenditure	1,550.458	2,066.224	1,747.618	1,999.162
	Service Delivery Expenditure	1,223.611	1,159.892	909.308	1,179.430
LQ4198	Grant to Research Coordination Board Lahore	661.067	767.757	354.646	807.743
	Current Expenditure	25.909	65.961	20.504	71.184
	Service Delivery Expenditure	635.158	701.796	334.142	736.559
LQ4199	Works	116.341	137.000	14.846	140.000
	Service Delivery Expenditure	116.341	137.000	14.846	140.000
LQ4200	Lumpsum Provision for Incentives	53.766	60.000	81.803	65.000
	Service Delivery Expenditure	53.766	60.000	81.803	65.000

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
LQ4529	Water Courses (Punjab Component)	18.784	77.261	60.550	83.418
	Current Expenditure	5.849	53.866	42.071	61.326
	Service Delivery Expenditure	12.935	23.395	18.479	22.092
LQ4530	Water Courses (Regional Offices)	45.012	119.188	89.995	133.741
	Current Expenditure	27.550	82.254	63.863	96.200
	Service Delivery Expenditure	17.462	36.934	26.132	37.541
LQ4641	Agriculture Delivery Unit (ADU)	10.421	72.472	16.466	74.164
	Current Expenditure	8.649	64.609	12.247	65.881
	Service Delivery Expenditure	1.772	7.863	4.219	8.283
LQ4765	Establishment of WTO Cell in Agriculture Deptt	2.521	17.554	3.215	43.536
	Current Expenditure	1.983	10.383	2.201	18.216
	Service Delivery Expenditure	0.538	7.171	1.014	25.320
LQ4781	Soil Survey of Punjab	77.344	143.477	90.578	136.118
	Current Expenditure	69.314	129.629	86.248	121.899
	Service Delivery Expenditure	8.030	13.848	4.330	14.219
LQ5368	Agriculture Commission	5.085	12.878	8.244	13.821
	Current Expenditure	3.209	9.311	6.452	10.014
	Service Delivery Expenditure	1.876	3.567	1.792	3.807
SP4105	Director General Agriculture (OFWM)	12.546	13.657	11.794	13.751
	Current Expenditure	6.507	6.953	8.018	8.341
	Service Delivery Expenditure	6.039	6.704	3.776	5.410
SP4106	Director General Agriculture (Research) South Punjab	-	21.035	-	18.769
	Current Expenditure	-	9.991	-	10.127
	Service Delivery Expenditure	-	11.044	-	8.642
SP4107	Director General Agriculture (Ext.Field & Pesticide) South Punjab	-	22.734	-	20.240
	Current Expenditure	-	12.950	-	14.252
	Service Delivery Expenditure	-	9.784	-	5.988
VQ4001	RADEC Vehari South Punjab	37.800	44.159	37.276	43.730
	Current Expenditure	27.641	28.348	30.573	30.651
	Service Delivery Expenditure	10.159	15.811	6.703	13.079

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025	
042104	Plants Protection and Locust Control	PC21018	721.581	1,047.213	836.060	1,093.189
	Agriculture		721.581	1,047.213	836.060	1,093.189
MP4006	Plant Protection and Locust Control		721.581	1,047.213	836.060	1,093.189
	Current Expenditure		505.471	795.452	603.516	822.565
	Service Delivery Expenditure		216.110	251.761	232.544	270.624
042106	Animal Husbandry		17,196.785	19,067.592	15,315.112	20,164.883
	Veterinary	PC21020	17,196.785	19,067.592	15,315.112	20,164.883
JG4121	Directorate of RCCSC Jhang		77.448	101.397	91.107	106.657
	Current Expenditure		52.990	60.951	61.343	61.080
	Service Delivery Expenditure		24.458	40.446	29.764	45.577
LQ4204	Direction - Extension		9,874.747	10,018.807	7,856.300	10,301.812
	Current Expenditure		5,618.993	6,623.721	6,624.441	7,287.636
	Service Delivery Expenditure		4,255.753	3,395.086	1,231.859	3,014.176
LQ4205	Direction - Research		29.599	37.009	26.003	38.809
	Current Expenditure		20.522	28.980	23.331	27.125
	Service Delivery Expenditure		9.077	8.029	2.672	11.684
LQ4206	Direction-Planning & Evaluation Cell		69.738	83.583	68.512	80.223
	Current Expenditure		32.971	49.265	38.053	49.023
	Service Delivery Expenditure		36.767	34.318	30.459	31.200
LQ4207	Superintendence		365.705	453.602	400.259	473.521
	Current Expenditure		282.319	362.869	324.908	354.821
	Service Delivery Expenditure		83.385	90.733	75.351	118.700
LQ4208	Veterinary Education & Research		476.373	534.030	446.877	597.284
	Current Expenditure		249.151	303.326	259.109	311.938
	Service Delivery Expenditure		227.222	230.704	187.768	285.346
LQ4209	Provincial Schemes (Research)		373.775	506.488	366.375	563.324
	Current Expenditure		122.977	172.216	141.040	175.129
	Service Delivery Expenditure		250.798	334.272	225.335	388.195
LQ4211	Field Control & Diseases - Extension		1,246.462	1,384.650	1,130.799	1,560.460
	Current Expenditure		856.256	1,058.855	992.155	1,159.668
	Service Delivery Expenditure		390.205	325.795	138.644	400.792

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
LQ4212 Field Control & Diseases - Research	6.747	5.762	6.437	11.962
Current Expenditure	5.329	5.737	5.898	7.006
Service Delivery Expenditure	1.418	0.025	0.539	4.956
LQ4213 Breeding Operations-Govt. Farms (Research)	468.077	582.727	542.379	648.365
Current Expenditure	260.340	336.485	339.612	355.483
Service Delivery Expenditure	207.737	246.242	202.767	292.882
LQ4214 Breeding Operations-Govt .Farms (Extension)	1,501.987	1,951.395	1,536.827	2,048.452
Current Expenditure	960.633	1,379.889	1,146.885	1,393.876
Service Delivery Expenditure	541.354	571.506	389.942	654.576
LQ4215 Provincial Schemes (Farms)	8.301	17.640	12.765	17.137
Current Expenditure	4.882	7.957	5.994	6.965
Service Delivery Expenditure	3.419	9.683	6.771	10.172
LQ4392 Breeding Operation Govtt- Farms (DLF)	748.113	853.244	783.691	997.971
Current Expenditure	424.291	526.365	510.682	574.305
Service Delivery Expenditure	323.822	326.879	273.009	423.666
LQ4393 Provincial Scheme (Extension)	62.191	89.709	67.510	101.050
Current Expenditure	50.393	70.439	54.830	76.774
Service Delivery Expenditure	11.798	19.270	12.680	24.276
LQ4516 Provincial Schemes - Director B.I	293.768	345.052	300.018	375.419
Current Expenditure	163.685	200.416	177.149	210.115
Service Delivery Expenditure	130.083	144.636	122.869	165.304
LQ4521 University of Veterinary and Animal Sciences, Lahore	86.000	204.000	121.343	104.000
Current Expenditure	22.000	22.000	22.000	22.000
Service Delivery Expenditure	64.000	182.000	99.343	82.000
LQ4663 Punjab Development Halal Agency	-	42.376	-	43.781
Current Expenditure	-	36.888	-	36.888
Service Delivery Expenditure	-	5.488	-	6.893
MP4091 Directorate of Small Ruminant Multan	1,102.307	1,341.099	1,147.091	1,503.701
Current Expenditure	806.797	1,030.319	944.387	1,075.831
Service Delivery Expenditure	295.510	310.780	202.704	427.870

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
RA4134	Directorate of Poultry Research Institute	392.311	501.636	401.169	575.229
	Current Expenditure	210.663	294.477	238.223	301.658
	Service Delivery Expenditure	181.648	207.159	162.946	273.571
SP4108	Director General (Extension Research & Production)	13.138	13.386	9.650	15.726
	Current Expenditure	4.563	5.839	6.587	8.220
	Service Delivery Expenditure	8.575	7.547	3.063	7.506
042107	CO-Operation	1,500.590	2,175.172	2,084.940	2,251.806
	Co-operation	PC21021	1,500.590	2,175.172	2,084.940
BO4004	Co-operative Training Institute, Bahawalpur	10.227	19.028	15.976	32.454
	Current Expenditure	6.551	10.638	9.800	14.516
	Service Delivery Expenditure	3.677	8.390	6.176	17.938
FQ4003	Co-operative Training College Faisalabad	55.351	67.359	63.921	86.152
	Current Expenditure	45.796	52.101	54.305	65.734
	Service Delivery Expenditure	9.555	15.258	9.617	20.418
LQ4216	Direction	136.976	356.200	158.506	234.489
	Current Expenditure	110.267	317.180	121.140	153.283
	Service Delivery Expenditure	26.709	39.020	37.366	81.206
LQ4217	Superintendence	1,298.036	1,732.585	1,846.537	1,898.711
	Current Expenditure	1,143.159	1,576.935	1,658.005	1,564.737
	Service Delivery Expenditure	154.877	155.650	188.532	333.974
042108	Subsidies	8,602.465	25,610.274	-	26,645.046
	Subsidies	PC21030	8,602.465	25,610.274	-
LQ5996	Subsidies on Agriculture	8,602.465	25,610.274	-	26,645.046
	Service Delivery Expenditure	8,602.465	25,610.274	-	26,645.046
042113	Information and Statistics	2,022.340	2,866.787	1,675.211	2,869.077
	Agriculture	PC21018	2,022.340	2,866.787	1,675.211
LQ5299	Agriculture Census/Statistics	2,022.340	2,866.787	1,675.211	2,869.077
	Current Expenditure	866.485	1,219.672	1,031.536	1,230.537
	Service Delivery Expenditure	1,155.855	1,647.115	643.675	1,638.540

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0422	Irrigation	23,314.378	26,912.639	26,099.852	30,108.358
042201	Administration	2,408.642	2,982.565	2,886.209	3,318.373
	General Administration	PC21010	952.610	1,187.074	1,275.925
LQ4086	Irrigation and Power Department	808.746	952.737	1,071.828	1,204.927
	Current Expenditure	268.763	541.907	330.912	644.052
	Service Delivery Expenditure	539.984	410.830	740.916	560.875
SP4002	Irrigation Department in Punjab Civil Secretariat (South)	143.864	234.337	204.098	180.340
	Current Expenditure	74.272	120.523	79.363	117.925
	Service Delivery Expenditure	69.592	113.814	124.735	62.415
	Irrigation & Land Reclamation	PC21009	1,456.032	1,795.491	1,610.284
LQ4025	Chief Engineers	675.536	779.333	737.749	841.065
	Current Expenditure	495.940	621.012	625.895	692.191
	Service Delivery Expenditure	179.595	158.321	111.854	148.874
LQ4026	Chief Engineer (Water Treaty Implementation Cell)	64.776	79.763	70.630	93.178
	Current Expenditure	40.756	53.361	62.375	66.520
	Service Delivery Expenditure	24.019	26.402	8.255	26.658
LQ4027	Chief Engineer (Planning and Review)	5.584	0.165	-	0.180
	Current Expenditure	4.980	0.165	-	0.176
	Service Delivery Expenditure	0.604	-	-	0.004
LQ4028	Superintending Engineers	710.136	886.563	801.905	949.047
	Current Expenditure	534.835	701.277	655.897	759.526
	Service Delivery Expenditure	175.302	185.286	146.008	189.521
LQ4704	Punjab Water Services Regulatory Authority	-	37.256	-	37.226
	Current Expenditure	-	36.498	-	36.498
	Service Delivery Expenditure	-	0.758	-	0.728
LQ4705	Punjab Water Services Resources Commission	-	12.411	-	12.410
	Current Expenditure	-	10.309	-	10.309
	Service Delivery Expenditure	-	2.102	-	2.101

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
042202	Irrigation Dams	552.452	587.441	515.429	637.811
	Irrigation & Land Reclamation	PC21009	552.452	587.441	515.429
LQ4038	Irrigation Dams	552.452	587.441	515.429	637.811
	Current Expenditure	225.571	255.611	252.144	284.503
	Service Delivery Expenditure	326.881	331.830	263.285	353.308
042203	Canals Irrigation	17,412.544	20,242.324	19,764.273	22,628.254
	Irrigation & Land Reclamation	PC21009	17,412.544	20,242.324	19,764.273
LQ4029	Canal Irrigation (Executive)	15,377.412	17,673.513	17,427.941	19,890.020
	Current Expenditure	7,586.107	8,248.348	8,719.325	11,901.975
	Service Delivery Expenditure	7,791.305	9,425.165	8,708.616	7,988.045
LQ4030	Chashma Right Bank Canal (Exe.)	32.750	38.023	34.977	40.082
	Current Expenditure	27.035	32.088	30.032	34.825
	Service Delivery Expenditure	5.714	5.935	4.945	5.257
LQ4039	Canal Irrigation (SR)	1,834.433	2,323.959	2,095.242	2,459.837
	Current Expenditure	1,523.422	2,042.360	1,901.264	2,206.139
	Service Delivery Expenditure	311.011	281.599	193.978	253.698
LQ4764	Greater Thal Canal	32.307	41.445	36.933	58.012
	Current Expenditure	26.701	37.456	33.045	53.844
	Service Delivery Expenditure	5.606	3.989	3.888	4.168
LQ5309	Chasma Right Bank Irrigation Project Taunsa	17.506	19.067	23.223	21.587
	Current Expenditure	17.292	18.383	23.052	21.075
	Service Delivery Expenditure	0.214	0.684	0.171	0.512
LQ5310	Programme Monitoring and Implementation Unit	118.136	146.317	145.957	158.716
	Current Expenditure	81.966	104.969	110.785	112.172
	Service Delivery Expenditure	36.170	41.348	35.172	46.544
042204	Tubewells	1,521.635	1,491.100	1,536.238	1,870.696
	Irrigation & Land Reclamation	PC21009	1,521.635	1,491.100	1,536.238
LQ4040	Tubewells	1,521.635	1,491.100	1,536.238	1,870.696
	Current Expenditure	881.811	937.013	1,004.266	1,082.142
	Service Delivery Expenditure	639.824	554.087	531.972	788.554

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
042205	Equipment & Machinery Workshops	950.720	961.717	912.618	1,015.865
	Irrigation & Land Reclamation	PC21009	950.720	912.618	1,015.865
LQ4031	Excavator and Store Division	605.496	587.491	568.012	637.403
	Current Expenditure	481.515	466.544	492.218	509.728
	Service Delivery Expenditure	123.981	120.947	75.794	127.675
LQ4032	Moghalpura Irrigation Workshop	234.750	244.267	230.194	257.378
	Current Expenditure	205.549	221.272	214.089	242.287
	Service Delivery Expenditure	29.201	22.995	16.105	15.091
LQ4033	Bhalwal Irrigation Workshop	110.474	129.959	114.412	121.084
	Current Expenditure	74.954	87.586	96.688	94.592
	Service Delivery Expenditure	35.519	42.373	17.724	26.492
042206	Irrigation, Research and Design	289.747	322.492	344.965	337.359
	Irrigation & Land Reclamation	PC21009	289.747	344.965	337.359
LQ4041	Research Institute	246.937	273.801	293.936	285.069
	Current Expenditure	197.956	211.011	221.330	227.665
	Service Delivery Expenditure	48.982	62.790	72.606	57.404
LQ4042	Director Design	42.809	48.691	51.029	52.290
	Current Expenditure	38.650	43.733	48.789	47.087
	Service Delivery Expenditure	4.160	4.958	2.240	5.203
042250	Others	178.639	325.000	140.120	300.000
	Irrigation & Land Reclamation	PC21009	178.639	140.120	300.000
LQ5945	Suspense	178.639	325.000	140.120	300.000
	Service Delivery Expenditure	178.639	325.000	140.120	300.000
0423	Land Reclamation	487.604	510.232	547.260	540.084
042301	Administration	125.818	135.089	135.305	148.420
	Irrigation & Land Reclamation	PC21009	125.818	135.305	148.420
LQ4047	Director Land Reclamation	125.818	135.089	135.305	148.420
	Current Expenditure	79.990	87.937	93.717	95.017
	Service Delivery Expenditure	45.829	47.152	41.588	53.403

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
042302	Water Logging and Salinity Control	361.786	375.143	411.955	391.664
	Irrigation & Land Reclamation	PC21009	361.786	411.955	391.664
LQ4048	Water Logging and Salinity Control	361.786	375.143	411.955	391.664
	Current Expenditure	265.789	253.066	324.380	272.104
	Service Delivery Expenditure	95.997	122.077	87.575	119.560
0424	Forestry	6,021.041	7,335.774	6,858.200	7,857.930
042401	Preservation of Wildlife and Control of Hunting	1,180.041	1,422.824	1,385.274	1,569.122
	Miscellaneous Departments	PC21023	1,180.041	1,385.274	1,569.122
LQ4242	Preservation of Wildlife & Control of Hunting	1,180.041	1,422.824	1,385.274	1,569.122
	Current Expenditure	716.476	984.904	886.445	1,040.766
	Service Delivery Expenditure	463.565	437.920	498.829	528.356
042402	Forestry	4,841.000	5,912.950	5,472.926	6,288.808
	Forestry	PC21005	4,841.000	5,472.926	6,288.808
LQ4011	Direction	97.478	137.029	108.979	153.703
	Current Expenditure	70.078	99.626	88.392	109.500
	Service Delivery Expenditure	27.401	37.403	20.587	44.203
LQ4013	Regional and Field Establishment	3,569.816	4,524.301	4,134.332	4,765.590
	Current Expenditure	3,184.282	4,104.491	3,867.214	4,344.788
	Service Delivery Expenditure	385.534	419.810	267.118	420.802
LQ4014	Conservancy and Works	1,173.706	1,251.620	1,229.615	1,369.515
	Service Delivery Expenditure	1,173.706	1,251.620	1,229.615	1,369.515
0425	Fishing	1,089.396	1,343.110	1,185.982	1,588.946
042501	Administration	1,089.396	1,343.110	1,185.982	1,588.946
	Fisheries	PC21019	1,089.396	1,185.982	1,588.946
LQ4203	Fisheries	1,054.107	1,273.087	1,147.714	1,527.605
	Current Expenditure	781.672	1,038.072	934.554	1,095.748
	Service Delivery Expenditure	272.435	235.015	213.160	431.857
SP4109	Director General (Wildlife & Fisheries) South Punjab	35.289	70.023	38.268	61.341
	Current Expenditure	16.763	35.901	26.099	30.669
	Service Delivery Expenditure	18.526	34.122	12.169	30.672

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0426	Food	2,649.881	19,914.833	3,495.540	25,364.979
042601	Administration	2,649.881	3,414.833	3,495.540	3,364.979
	General Administration	PC21010	440.272	397.988	652.941
LQ4071	Communication and Works Department	440.272	397.988	652.941	434.109
	Current Expenditure	276.243	240.684	330.723	252.331
	Service Delivery Expenditure	164.029	157.304	322.218	181.778
	Miscellaneous	PC21031	2,209.609	3,016.845	2,842.599
LQ4619	Punjab Food Authority	2,209.609	3,016.845	2,842.599	2,930.870
	Current Expenditure	1,395.070	2,066.004	1,792.494	1,886.637
	Service Delivery Expenditure	814.539	950.841	1,050.105	1,044.233
042602	Subsidy	-	16,500.000	-	22,000.000
	Subsidy	PC21030	-	16,500.000	-
LQ4283	Wheat	-	16,500.000	-	22,000.000
	Service Delivery Expenditure	-	16,500.000	-	22,000.000
043	Fuel and Energy	227.892	271.752	256.222	304.343
0437	Others	227.892	271.752	256.222	304.343
043701	Energy Department	227.892	271.752	256.222	304.343
	General Administration	PC21010	227.892	271.752	256.222
LQ4905	Energy Department	227.892	271.752	256.222	304.343
	Current Expenditure	114.039	155.005	138.169	166.279
	Service Delivery Expenditure	113.853	116.747	118.053	138.064
044	Mining and Manufacturing	13,993.546	13,774.363	14,146.128	14,885.213
0441	Manufacturing	12,961.763	12,381.770	13,018.207	13,415.725
044101	Support For Industrial Development	9,558.047	8,387.153	9,864.511	10,176.683
	Industries	PC21022	9,558.047	8,387.153	9,864.511
LQ4219	Grant in Aid to TEVTA	2,559.918	2,153.487	2,429.821	2,309.106
	Current Expenditure	2,308.685	1,917.273	2,319.593	2,130.420
	Service Delivery Expenditure	251.233	236.214	110.228	178.686

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
LQ4702	TEVTA Employees	6,998.129	6,233.666	7,434.690	7,867.577
	Current Expenditure	4,912.146	4,784.988	5,986.253	6,004.743
	Service Delivery Expenditure	2,085.983	1,448.678	1,448.437	1,862.834
044105	Administration	1,460.243	2,126.999	2,287.719	2,282.904
	General Administration	PC21010	901.265	1,367.056	1,309.786
LQ4087	Industries Department	296.608	602.192	578.627	664.029
	Current Expenditure	173.101	297.360	182.889	263.439
	Service Delivery Expenditure	123.508	304.832	395.738	400.590
LQ4382	Mines & Minerals Department	110.578	230.406	138.071	212.958
	Current Expenditure	74.965	114.974	85.529	122.211
	Service Delivery Expenditure	35.613	115.432	52.542	90.747
LQ4776	District Consumer Protection Council	115.212	146.267	152.092	167.725
	Current Expenditure	91.229	112.406	122.530	120.665
	Service Delivery Expenditure	23.983	33.861	29.562	47.060
LQ5277	Punjab Consumer Protection Council	57.572	80.631	67.015	93.000
	Current Expenditure	44.032	58.826	49.563	63.394
	Service Delivery Expenditure	13.539	21.805	17.452	29.606
LQ5279	District Consumer Courts	321.295	307.560	373.981	362.846
	Current Expenditure	267.650	247.879	316.217	283.269
	Service Delivery Expenditure	53.645	59.681	57.764	79.577
	Industries	PC21022	558.979	759.943	977.933
LQ4551	Headquarters Establishment	460.900	617.161	884.490	625.095
	Current Expenditure	350.160	551.977	399.126	557.470
	Service Delivery Expenditure	110.740	65.184	485.364	67.625
LQ4942	Punjab Skills Development Authority	98.078	142.782	93.443	157.251
	Current Expenditure	50.929	88.526	58.775	95.966
	Service Delivery Expenditure	47.150	54.256	34.668	61.285
044120	Others	1,943.472	1,867.618	865.977	956.138
	Opium	PC21001	8.612	17.618	15.977
LQ4001	Opium Factory	8.612	17.618	15.977	21.138
	Current Expenditure	8.612	15.393	15.913	18.853
	Service Delivery Expenditure	-	2.225	0.064	2.285

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
Industries	PC21022	1,934.860	1,850.000	850.000	935.000
LQ4224 Grant-in-aid to Punjab Small Industries Corporation (PSIC)		1,934.860	1,850.000	850.000	935.000
Current Expenditure		734.860	850.000	850.000	935.000
Service Delivery Expenditure		1,200.000	1,000.000	-	-
0442 Mining		1,031.784	1,392.593	1,127.921	1,469.488
044201 Mining of Mineral Resources		1,031.784	1,392.593	1,127.921	1,469.488
Other than Mineral Fuel					
Industries	PC21022	1,031.784	1,392.593	1,127.921	1,469.488
LQ4221 Headquarters Establishment		195.348	247.812	229.082	263.093
Current Expenditure		154.208	209.480	193.141	225.737
Service Delivery Expenditure		41.140	38.332	35.941	37.356
LQ4223 Inspectorate of Mines		321.708	414.209	333.173	431.609
Current Expenditure		242.654	347.141	278.447	353.389
Service Delivery Expenditure		79.053	67.068	54.726	78.220
LQ4331 Mines Labour Welfare Commissionerate		270.416	398.065	313.947	423.478
Current Expenditure		270.416	398.065	313.947	423.478
LW4008 Regional Establishment		244.312	332.507	251.719	351.308
Current Expenditure		163.659	248.889	181.222	255.188
Service Delivery Expenditure		80.653	83.618	70.497	96.120
045 Construction and Transport		51,934.929	64,641.544	66,483.427	78,694.663
451 Administration		108.094	169.422	109.171	161.892
045101 Administration		108.094	169.422	109.171	161.892
General Administration	PC21010	108.094	169.422	109.171	161.892
SP4006 C&W Department South Punjab		108.094	169.422	109.171	161.892
Current Expenditure		51.305	92.552	48.231	105.103
Service Delivery Expenditure		56.789	76.870	60.940	56.789
0452 Road Transport		40,683.280	48,616.868	49,680.505	56,471.106
045201 Administration		767.758	1,254.472	928.187	1,328.863
General Administration	PC21010	179.288	288.979	259.777	313.648
LQ4088 Transport Department		179.288	288.979	259.777	313.648
Current Expenditure		118.490	208.676	146.402	220.361
Service Delivery Expenditure		60.798	80.303	113.375	93.287

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025	
	Communications	PC21025	588.470	965.493	668.410	1,015.215
LW4001	Chief Engineers		254.263	401.888	305.944	422.058
	Current Expenditure		210.474	331.176	232.893	350.171
	Service Delivery Expenditure		43.789	70.712	73.051	71.887
LW4002	Superintending Engineer		334.207	563.605	362.466	593.157
	Current Expenditure		275.836	458.036	324.507	483.534
	Service Delivery Expenditure		58.371	105.569	37.959	109.623
045202	Highways, Roads and Bridges		21,780.477	27,307.540	26,339.824	30,510.858
	Communications	PC21025	21,780.477	27,307.540	26,339.824	30,510.858
LQ4263	Executive Engineer		5,091.415	6,100.603	5,807.614	6,883.568
	Current Expenditure		4,571.637	5,299.348	5,397.877	6,056.360
	Service Delivery Expenditure		519.777	801.255	409.737	827.208
LQ4264	Maintenance & Repair		15,059.515	19,112.783	18,836.208	21,155.100
	Current Expenditure		138.557	10.050	0.204	10.000
	Service Delivery Expenditure		14,920.959	19,102.733	18,836.004	21,145.100
LQ4265	Tools and Plants		11.857	17.000	8.531	18.000
	Service Delivery Expenditure		11.857	17.000	8.531	18.000
LQ4628	Lahore Ring Road Authority		1,546.630	1,983.554	1,609.862	2,357.418
	Current Expenditure		554.416	1,195.182	1,084.400	1,473.239
	Service Delivery Expenditure		992.214	788.372	525.462	884.179
LQ5298	Director Planning & Design		71.060	93.600	77.609	96.772
	Current Expenditure		58.824	74.960	66.104	78.127
	Service Delivery Expenditure		12.236	18.640	11.505	18.645
045205	Grants, Loans, Subsidies for Construction and Operation of Road Transport System		17,915.063	19,711.394	22,191.022	24,266.330
	Subsidies	PC21030	17,915.063	19,711.394	22,191.022	24,266.330
LQ5995	Subsidies on Transport		17,915.063	19,711.394	22,191.022	24,266.330
	Service Delivery Expenditure		17,915.063	19,711.394	22,191.022	24,266.330
045220	Others		219.982	343.462	221.472	365.055
	Communications	PC21025	219.982	343.462	221.472	365.055
LQ4644	Director of Road Assets Management System (RAMS)		19.832	54.562	23.072	55.891
	Current Expenditure		15.460	43.444	19.303	44.396
	Service Delivery Expenditure		4.373	11.118	3.769	11.495

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025	
LW4003	Directorate of Bridges	32.389	47.443	31.870	50.621	
	Current Expenditure	30.318	38.479	30.216	41.426	
	Service Delivery Expenditure	2.071	8.964	1.654	9.195	
LW4004	Land Acquisition & Control Officers	86.667	138.919	87.632	149.056	
	Current Expenditure	74.494	106.235	79.318	116.411	
	Service Delivery Expenditure	12.173	32.684	8.314	32.645	
LW4006	Road Research and Material Testing Institute	81.093	102.538	78.898	109.487	
	Current Expenditure	62.023	79.453	65.051	84.422	
	Service Delivery Expenditure	19.070	23.085	13.847	25.065	
0457	Construction (Works)	11,143.555	15,855.254	16,693.751	22,061.665	
045701	Administration	668.695	798.676	711.774	930.967	
	Civil Works	PC21024	668.695	711.774	930.967	
LQ4351	Chief Engineers Works and Research Development	175.863	205.486	160.118	248.241	
	Current Expenditure	125.615	154.127	126.124	169.356	
	Service Delivery Expenditure	50.248	51.359	33.994	78.885	
LQ4352	Director Planning & Design	44.569	65.298	49.896	69.869	
	Current Expenditure	35.229	53.705	36.150	54.090	
	Service Delivery Expenditure	9.341	11.593	13.746	15.779	
LQ4354	Superintending Engineers	448.263	527.892	501.760	612.857	
	Current Expenditure	396.239	443.429	443.690	490.998	
	Service Delivery Expenditure	52.024	84.463	58.070	121.859	
045702	Buildings And Structures	10,104.703	14,552.741	15,586.606	20,593.321	
	Civil Works	(Charged)	PC24024	269.386	280.675	402.478
	Maintenance & Repair	(Charged)		269.386	280.675	402.478
	Service Delivery Expenditure			269.386	280.675	402.478
	Civil Works		PC21024	9,835.317	14,272.066	15,184.128
	Executive Engineer			4,169.757	5,202.066	5,484.816
	Current Expenditure			3,863.202	4,589.347	4,953.309
	Service Delivery Expenditure			306.556	612.719	531.507
	Maintenance and Repairs			5,659.391	9,060.000	9,694.480
	Current Expenditure			338.884	-	-
	Service Delivery Expenditure			5,320.507	9,060.000	9,694.480

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
LQ4256	Tools and Plants	6.169	10.000	4.832	11.000
	Service Delivery Expenditure	6.169	10.000	4.832	11.000
045720	Others	370.157	503.837	395.371	537.377
	Civil Works	PC21024	370.157	395.371	537.377
LQ4258	Chief Architect	282.997	399.977	294.656	416.780
	Current Expenditure	238.017	328.268	263.144	344.706
	Service Delivery Expenditure	44.980	71.709	31.512	72.074
LQ4395	Director Building Research Station	87.160	103.860	100.715	120.597
	Current Expenditure	60.619	80.588	82.449	88.356
	Service Delivery Expenditure	26.541	23.272	18.266	32.241
047	Other Industries	292.269	288.497	190.889	214.388
0472	Subsidies	292.269	288.497	190.889	214.388
047202	Tourism	292.269	288.497	190.889	214.388
	General Administration	PC21010	88.903	116.997	120.547
LQ4685	Secretary Tourism Department	88.903	160.424	116.997	120.547
	Current Expenditure	50.848	76.671	62.851	82.218
	Service Delivery Expenditure	38.055	83.753	54.146	38.329
	Miscellaneous Departments	PC21023	203.365	128.073	93.841
LQ4631	Tourism	185.995	96.000	55.769	56.000
	Service Delivery Expenditure	185.995	96.000	55.769	56.000
LQ5302	Department of Tourist Services	17.371	32.073	18.123	37.841
	Current Expenditure	7.776	19.003	8.280	21.002
	Service Delivery Expenditure	9.594	13.070	9.843	16.839
05	Environment Protection	627.721	1,550.719	891.573	1,549.776
053	Pollution Abatement	627.721	1,550.719	891.573	1,549.776
0531	Pollution Abatement	627.721	1,550.719	891.573	1,549.776
053101	Environment Protection	627.721	1,550.719	891.573	1,549.776
	Public Health	PC21017	627.721	891.573	1,549.776
LQ4186	Environmental Protection Agency	627.721	1,464.726	891.573	1,451.713
	Current Expenditure	474.668	870.733	633.129	995.596
	Service Delivery Expenditure	153.052	593.993	258.444	456.117

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
LQ5832	Environmental Legislation o/o Director General Environmental Policy Centre (EPC)	-	39.412	-	45.432
	Current Expenditure	-	34.783	-	40.902
	Service Delivery Expenditure	-	4.629	-	4.530
LQ5834	Director General, Environmental Monitoring Centre (EMC)	-	46.581	-	52.631
	Current Expenditure	-	41.952	-	48.101
	Service Delivery Expenditure	-	4.629	-	4.530
06	Housing and Community Amenities	21,278.203	24,099.060	39,952.448	21,357.349
061	Housing Development	1,024.703	4,127.342	3,805.405	6,496.732
0611	Housing Development	1,024.703	4,127.342	3,805.405	6,496.732
061101	Administration	614.221	3,622.777	3,389.497	5,968.456
	General Administration	PC21010	493.469	585.539	1,596.874
LQ4076	HUD & PHE Department	252.937	263.498	1,377.509	300.328
	Current Expenditure	172.285	200.874	204.913	207.629
	Service Delivery Expenditure	80.652	62.624	1,172.596	92.699
LQ4077	Environment Protection Deptt	64.444	99.335	70.015	131.723
	Current Expenditure	37.197	72.525	53.406	81.127
	Service Delivery Expenditure	27.247	26.810	16.609	50.596
LQ4552	Registrar Punjab Environmental Tribunal	39.337	67.153	50.410	75.651
	Current Expenditure	26.299	49.958	37.818	54.597
	Service Delivery Expenditure	13.038	17.195	12.592	21.054
SP4011	HUD & PHE Department South Punjab	136.752	155.553	98.940	133.387
	Current Expenditure	63.744	89.231	59.045	96.288
	Service Delivery Expenditure	73.008	66.322	39.895	37.099
	Housing and Physical Planning	PC21026	120.752	3,037.238	1,792.623
LQ4275	Head Quarter Establishment	120.752	3,037.238	1,792.623	5,327.367
	Current Expenditure	103.077	161.366	116.913	170.768
	Service Delivery Expenditure	17.674	2,875.872	1,675.710	5,156.599
061102	Low Cost Housing	410.482	504.565	415.908	528.276
	Housing & Physical Planning Department	PC21026	410.482	504.565	415.908
LQ4762	Field Formations	410.482	504.565	415.908	528.276
	Current Expenditure	301.268	445.289	364.884	466.731
	Service Delivery Expenditure	109.214	59.276	51.024	61.545

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
062	Community Development	8,022.262	2,641.915	15,348.038	2,848.721
0621	Urban Development	120.297	147.132	1,006.831	164.338
062101	Administration	120.297	147.132	1,006.831	164.338
	Public Health				
	PC21017	120.297	147.132	1,006.831	164.338
LQ4671	Dera Ghazi Khan Development Authority	49.306	63.001	49.501	67.730
	Current Expenditure	35.534	43.812	39.244	47.885
	Service Delivery Expenditure	13.773	19.189	10.257	19.845
LQ4941	Koh-e-Suleman Development Authority	70.991	84.131	67.330	96.608
	Current Expenditure	39.159	47.849	45.309	53.848
	Service Delivery Expenditure	31.832	36.282	22.021	42.760
LQ5050	Lahore Development Authority	-	-	890.000	-
	Service Delivery Expenditure	-	-	890.000	-
0622	Rural Development	7,901.964	2,494.783	14,341.207	2,684.383
062202	Rural Works Programme	7,901.964	2,494.783	14,341.207	2,684.383
	Miscellaneous				
	PC21031	7,901.964	2,494.783	14,341.207	2,684.383
LQ4288	Provincial Directorate (LG&CD)	6,179.852	167.220	12,015.152	170.602
	Current Expenditure	3,104.965	135.681	111.614	137.497
	Service Delivery Expenditure	3,074.887	31.539	11,903.538	33.105
LQ4289	District Establishment (LG&CD)	1,155.390	1,132.137	1,354.927	1,210.055
	Current Expenditure	1,043.519	1,008.642	1,257.990	1,060.576
	Service Delivery Expenditure	111.871	123.495	96.937	149.479
LQ4291	Directorate of Katchi Abadis	55.247	78.768	61.916	88.798
	Current Expenditure	46.848	67.299	53.661	71.660
	Service Delivery Expenditure	8.399	11.469	8.255	17.138
LQ4309	Walled City of Lahore Authority	481.060	1,015.601	868.674	1,126.373
	Current Expenditure	273.174	262.463	342.487	367.475
	Service Delivery Expenditure	207.886	753.138	526.187	758.898
LQ4943	Punjab Shehr-e-Khamoshan Graveyard Authority Lahore	9.206	43.859	10.599	46.815
	Current Expenditure	7.841	23.379	8.794	25.753
	Service Delivery Expenditure	1.365	20.480	1.805	21.062

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
SP4110	Directorate General LG&CD Department	21.208	57.198	29.939	41.740
	Current Expenditure	-	17.768	2.178	14.143
	Service Delivery Expenditure	21.208	39.430	27.761	27.597
063	Water Supply	12,231.238	17,329.803	20,799.005	12,011.896
0631	Water Supply	12,231.238	17,329.803	20,799.005	12,011.896
063101	Administration	2,774.651	3,846.513	3,247.310	3,895.252
	Public Health	PC21017	2,774.651	3,846.513	3,247.310
LQ4201	Chief Engineer (North Zone)	1,389.424	2,367.057	1,791.554	2,408.451
	Current Expenditure	1,078.054	1,221.882	1,512.724	1,222.666
	Service Delivery Expenditure	311.370	1,145.175	278.830	1,185.785
LQ4202	Chief Engineer (South Zone)	1,385.227	1,479.456	1,455.756	1,486.801
	Current Expenditure	1,104.958	1,312.717	1,291.308	1,295.979
	Service Delivery Expenditure	280.269	166.739	164.448	190.822
063102	Works (Construction) and Operations	201.939	306.152	287.023	334.770
	Public Health	PC21017	201.939	306.152	287.023
LQ4682	Punjab Aab-e-Pak Authority Lahore	201.939	306.152	287.023	334.770
	Current Expenditure	155.198	205.855	205.491	229.742
	Service Delivery Expenditure	46.741	100.297	81.532	105.028
063103	GRANTS, LOANS & SUBSIDIES	9,254.648	13,177.126	17,264.672	7,781.862
	Public Health	PC21017	9,254.648	13,177.126	17,264.672
LQ4324	Grant in Aid to WASA's	6,141.905	9,031.370	11,720.658	3,596.000
	Service Delivery Expenditure	6,141.905	9,031.370	11,720.658	3,596.000
LQ4340	Director General Parks & Horticulture Authority (PHA LHR)	2,120.000	3,070.000	4,442.000	3,070.000
	Service Delivery Expenditure	2,120.000	3,070.000	4,442.000	3,070.000
LQ4546	PHA Sargodha	62.451	62.489	62.393	62.489
	Service Delivery Expenditure	62.451	62.489	62.393	62.489
LQ4547	PHA Sahiwal	85.980	86.000	85.989	86.000
	Service Delivery Expenditure	85.980	86.000	85.989	86.000

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025	
LQ4548	PHA DG Khan	44.779	44.779	87.576	44.779	
	Service Delivery Expenditure	44.779	44.779	87.576	44.779	
LQ4549	PHA Bahawalpur	47.994	47.994	47.994	47.994	
	Service Delivery Expenditure	47.994	47.994	47.994	47.994	
LQ4550	PHA Gujranwala	39.893	39.894	79.893	80.000	
	Service Delivery Expenditure	39.893	39.894	79.893	80.000	
LQ4666	PHA Sialkot	-	82.953	27.651	82.953	
	Service Delivery Expenditure	-	82.953	27.651	82.953	
LQ4901	MD PHA Faisalabad	250.000	250.000	249.997	250.000	
	Service Delivery Expenditure	250.000	250.000	249.997	250.000	
LQ4903	MD PHA Multan	304.374	304.374	303.373	304.374	
	Service Delivery Expenditure	304.374	304.374	303.373	304.374	
LQ4904	MD PHA Rawalpindi	157.273	157.273	157.148	157.273	
	Service Delivery Expenditure	157.273	157.273	157.148	157.273	
063120	Others	-	0.012	-	0.012	
	Public Health					
		PC21017	-	0.012	-	0.012
LQ4512	Superintendence Engineer	-	0.006	-	0.006	
	Current Expenditure	-	0.004	-	0.004	
	Service Delivery Expenditure	-	0.002	-	0.002	
LQ4513	Executive Engineer	-	0.006	-	0.006	
	Current Expenditure	-	0.004	-	0.004	
	Service Delivery Expenditure	-	0.002	-	0.002	
07	Health	184,662.877	227,915.948	248,472.738	271,771.277	
073	Hospital Services	141,666.976	173,216.168	189,367.918	205,713.708	
0731	General Hospitals Services	140,339.174	171,549.295	187,717.270	203,845.195	
073101	General Hospitals Services	134,122.654	164,774.295	180,793.510	196,570.195	
	Health					
		PC21016	134,122.654	164,774.295	180,793.510	196,570.195
BO4002	B.V. Hospital/QAMC	7,219.689	9,098.833	8,321.728	10,400.147	
	Current Expenditure	3,730.322	6,445.344	4,421.741	8,036.455	
	Service Delivery Expenditure	3,489.367	2,653.489	3,899.987	2,363.692	

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
FQ4001	DHQ Hospital / Allied Hospital Punjab Medical College	8,917.458	9,515.526	10,831.566	10,749.981
	Current Expenditure	4,037.683	5,255.962	4,988.833	7,086.767
	Service Delivery Expenditure	4,879.775	4,259.564	5,842.733	3,663.214
FQ4551	Faisalabad Institute of Cardiology	2,436.606	2,386.829	2,606.500	2,915.136
	Current Expenditure	746.151	977.024	885.529	1,261.906
	Service Delivery Expenditure	1,690.455	1,409.805	1,720.971	1,653.230
LQ4012	Gujranwala Medical College	3,122.064	4,388.801	4,409.363	5,490.180
	Current Expenditure	1,410.703	2,914.982	2,049.412	4,070.629
	Service Delivery Expenditure	1,711.361	1,473.819	2,359.952	1,419.551
LQ4035	Sialkot Medical College	2,369.541	2,889.191	2,073.820	3,054.624
	Current Expenditure	-	-	-	2,227.841
	Service Delivery Expenditure	2,369.541	2,889.191	2,073.820	826.783
LQ4046	Sahiwal Medical College	2,669.231	3,705.214	3,745.300	4,936.407
	Current Expenditure	1,172.758	2,365.630	1,537.305	3,185.953
	Service Delivery Expenditure	1,496.473	1,339.584	2,207.995	1,750.454
LQ4166	Model Chest Clinic	14.067	21.664	17.911	27.437
	Current Expenditure	10.090	16.615	14.136	20.031
	Service Delivery Expenditure	3.976	5.049	3.774	7.406
LQ4167	Dental Hospital	398.882	512.375	425.471	356.635
	Current Expenditure	151.691	203.294	193.134	219.200
	Service Delivery Expenditure	247.191	309.081	232.336	137.435
LQ4168	Pediatric Hospital/institute Lahore, Nursing School-cum-Hostel	5,874.068	7,290.462	7,583.071	8,615.840
	Current Expenditure	2,640.710	4,010.474	3,119.603	5,327.366
	Service Delivery Expenditure	3,233.357	3,279.988	4,463.468	3,288.474
LQ4169	Other Hospitals & Dispensaries Mufassil Hospitals and Dispensaries	26.595	30.276	23.495	43.601
	Current Expenditure	17.545	23.089	17.255	26.045
	Service Delivery Expenditure	9.051	7.187	6.240	17.556
LQ4171	Lahore General Hospital Lahore/PGMI	7,066.208	7,622.567	9,461.572	7,827.272
	Current Expenditure	3,466.176	4,901.284	4,237.763	5,629.578
	Service Delivery Expenditure	3,600.032	2,721.283	5,223.808	2,197.694

ESTIMATES OF EXPENDITURE*(Rs. in million)*

	Head of Account	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
LQ4172	Jinnah Hospital / AIMC	6,516.297	7,267.316	7,906.618	7,480.098
	Current Expenditure	3,127.666	3,993.648	3,961.575	5,089.405
	Service Delivery Expenditure	3,388.631	3,273.668	3,945.043	2,390.693
LQ4173	Punjab Institute of Cardiology	4,623.053	4,975.225	5,615.050	5,504.338
	Current Expenditure	1,694.017	2,573.293	2,147.640	3,031.950
	Service Delivery Expenditure	2,929.036	2,401.932	3,467.410	2,472.388
LQ4175	Ganga Ram Hospital / Fatima Jinnah Medical College	5,136.176	5,015.224	5,517.018	6,339.479
	Current Expenditure	2,257.298	3,215.746	2,936.786	4,359.344
	Service Delivery Expenditure	2,878.878	1,799.478	2,580.232	1,980.135
LQ4176	Services Hospital / SIMS	6,397.078	6,398.193	6,496.314	6,616.648
	Current Expenditure	3,102.316	3,722.404	3,572.510	4,464.572
	Service Delivery Expenditure	3,294.762	2,675.789	2,923.804	2,152.076
LQ4308	Rawalpindi Institute of Cardiology, Rawalpindi	2,363.970	2,378.381	2,727.387	2,744.301
	Current Expenditure	584.412	1,079.686	691.007	1,358.674
	Service Delivery Expenditure	1,779.558	1,298.695	2,036.380	1,385.627
LQ4469	Lumspum Provision for Kidney Centers in Public Sector Hospitals	-	675.000	-	675.000
	Service Delivery Expenditure	-	675.000	-	675.000
LQ4471	Nishtar Institute of Dentistry, Multan	490.008	569.357	562.230	564.210
	Current Expenditure	320.649	416.640	403.416	501.570
	Service Delivery Expenditure	169.359	152.717	158.813	62.640
LQ4543	D G Khan Medical College	3,608.451	4,613.699	5,016.848	4,098.546
	Current Expenditure	1,648.901	2,687.771	2,256.305	2,660.550
	Service Delivery Expenditure	1,959.551	1,925.928	2,760.542	1,437.996
LQ4589	Nawaz Sharif Hospital Yakki Gate	1,022.205	1,115.964	1,005.491	1,139.416
	Current Expenditure	442.658	733.687	555.256	729.075
	Service Delivery Expenditure	579.547	382.277	450.235	410.341
LQ4618	Kot Khawaja Saeed Hospital, Lahore	1,358.092	1,576.851	1,607.363	1,894.598
	Current Expenditure	652.304	889.252	744.904	1,202.246
	Service Delivery Expenditure	705.788	687.599	862.459	692.352

ESTIMATES OF EXPENDITURE*(Rs. in million)*

	Head of Account	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
LQ4627	Shahdara Hospital, Lahore	1,052.765	1,299.104	1,321.714	1,315.760
	Current Expenditure	497.564	848.115	634.695	909.502
	Service Delivery Expenditure	555.200	450.989	687.019	406.258
LQ4629	Prevention and Control of Epidemics in Punjab	1,670.590	1,838.127	1,828.376	1,370.202
	Current Expenditure	929.434	1,038.288	1,041.561	1,151.252
	Service Delivery Expenditure	741.155	799.839	786.815	218.950
LQ4645	Specialized Healthcare & Medical Education Department (Grant in Aid)	14,490.376	18,033.244	34,550.240	16,973.684
	Service Delivery Expenditure	14,490.376	18,033.244	34,550.240	16,973.684
LQ4650	Wazirabad Institute of Cardiology	1,099.543	1,508.032	1,296.958	1,645.440
	Current Expenditure	392.667	882.301	502.652	952.973
	Service Delivery Expenditure	706.877	625.731	794.306	692.467
LQ4654	Policy and Strategic Planning Unit	166.977	162.546	292.274	175.309
	Current Expenditure	150.849	147.539	135.943	162.739
	Service Delivery Expenditure	16.129	15.007	156.331	12.570
LQ4655	National Program for Family Planning & Primary Health Clinic Punjab under IRMNCH of Nutrition Program	1,399.053	1,797.668	1,927.509	1,631.609
	Current Expenditure	16.237	16.994	17.111	21.115
	Service Delivery Expenditure	1,382.816	1,780.674	1,910.398	1,610.494
LQ4660	Allocation of funds for improvement of Health Facilities	-	8,745.881	-	26,220.040
	Service Delivery Expenditure	-	8,745.881	-	26,220.040
LQ4710	DHQ Teaching Hospital, Sargodha	44.802	20.013	83.754	22.270
	Current Expenditure	9.327	11.983	10.150	13.560
	Service Delivery Expenditure	35.476	8.030	73.604	8.710
LQ4721	Narowal Medical College Narowal	-	-	65.000	256.307
	Current Expenditure	-	-	-	256.307
	Service Delivery Expenditure	-	-	65.000	-
LQ4940	Punjab Institute of Neuro Sceinces, Lahore	1,709.541	1,923.152	2,050.028	2,252.171
	Current Expenditure	691.137	888.397	932.347	1,068.253
	Service Delivery Expenditure	1,018.404	1,034.755	1,117.681	1,183.918

ESTIMATES OF EXPENDITURE*(Rs. in million)*

	Head of Account	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
LQ5041	Children Hospital FSD	1,303.466	1,219.410	1,260.688	1,372.528
	Current Expenditure	493.690	907.678	576.167	1,020.106
	Service Delivery Expenditure	809.776	311.732	684.520	352.422
LQ5270	Funds for DHQs/THQs in Punjab	-	1,000.000	-	1,000.000
	Service Delivery Expenditure	-	1,000.000	-	1,000.000
LQ5304	Government Said Mitha Hospital	547.579	648.552	694.395	844.109
	Current Expenditure	233.463	320.906	262.186	382.348
	Service Delivery Expenditure	314.116	327.646	432.209	461.761
LQ5305	Punjab Health Care Commission	624.719	1,000.000	893.513	1,000.000
	Service Delivery Expenditure	624.719	1,000.000	893.513	1,000.000
LQ5423	Nishtar Hospital in Multan	-	-	-	3,456.697
	Current Expenditure	-	-	-	2,722.118
	Service Delivery Expenditure	-	-	-	734.579
LQ5424	Institute of Cardiology D.G. Khan	-	-	-	1,759.051
	Current Expenditure	-	-	-	794.979
	Service Delivery Expenditure	-	-	-	964.072
LQ5474	Revamping Program for DHQ/THQ Hospitals all Over the Punjab	3,698.856	4,800.000	5,040.149	4,800.000
	Service Delivery Expenditure	3,698.856	4,800.000	5,040.149	4,800.000
LQ5503	Mian Munshi Hospital, Lahore	918.818	866.929	762.734	843.529
	Current Expenditure	275.983	376.137	300.367	426.372
	Service Delivery Expenditure	642.835	490.792	462.368	417.157
LQ5863	Fatima Jinnah Institute of Medical Sciences Jubilee Town Lhaore	-	-	90.283	349.000
	Current Expenditure	-	-	22.583	282.100
	Service Delivery Expenditure	-	-	67.700	66.900
LQ5864	Punjab Health Foundation Lahore	-	-	2,738.365	-
	Service Delivery Expenditure	-	-	2,738.365	-
LQ5879	Mayo Hospital, Lahore	9,550.746	9,478.659	10,525.524	9,559.467
	Current Expenditure	3,634.340	4,474.370	4,341.612	6,597.760
	Service Delivery Expenditure	5,916.406	5,004.289	6,183.911	2,961.707

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
LQ5882	Lady Willington Hospital, Lahore	802.906	1,108.959	982.534	1,101.483
	Current Expenditure	403.756	644.881	470.827	696.840
	Service Delivery Expenditure	399.150	464.078	511.707	404.643
LQ5883	Lady Aitchison Hospital, Lahore	534.239	771.156	644.650	750.211
	Current Expenditure	303.684	505.585	370.882	539.340
	Service Delivery Expenditure	230.554	265.571	273.767	210.871
LW4096	Punjab Institute of Preventive Ophthalmology	163.407	316.866	204.816	298.203
	Current Expenditure	132.793	279.207	171.297	272.293
	Service Delivery Expenditure	30.614	37.659	33.519	25.910
MP4005	Nishtar Hospital/Nishtar Medical College	6,386.737	7,127.207	8,829.032	6,140.056
	Current Expenditure	2,868.747	4,191.318	3,801.006	4,147.255
	Service Delivery Expenditure	3,517.990	2,935.889	5,028.026	1,992.801
MP4009	Multam Institute of Cardiology	2,249.237	2,488.550	2,606.969	3,547.967
	Current Expenditure	990.317	1,338.686	1,216.970	2,299.480
	Service Delivery Expenditure	1,258.920	1,149.864	1,389.999	1,248.487
MP4010	Children Complex, Multan	1,751.041	1,937.958	2,564.340	2,248.580
	Current Expenditure	998.852	1,423.911	1,301.353	1,792.676
	Service Delivery Expenditure	752.190	514.047	1,262.987	455.904
RA4004	Tuberculosis Sanitarium, Samli	161.475	201.919	407.392	523.251
	Current Expenditure	113.799	155.840	147.400	463.773
	Service Delivery Expenditure	47.676	46.079	259.992	59.478
RA4005	DHQ / RGH / Holy Family Hospital / RMC	7,835.307	9,090.813	8,220.041	7,314.184
	Current Expenditure	3,347.801	5,920.558	4,194.702	5,228.561
	Service Delivery Expenditure	4,487.507	3,170.255	4,025.339	2,085.623
RR4001	Sh. Zayed Hospital, R. Y. Khan	4,330.736	5,342.602	4,958.114	6,325.193
	Current Expenditure	2,248.088	3,734.284	2,603.933	4,858.743
	Service Delivery Expenditure	2,082.647	1,608.318	2,354.181	1,466.450
073105	Punjab Health facilities Management Company	6,216.520	6,775.000	6,923.760	7,275.000
	Health	PC21016	6,216.520	6,775.000	6,923.760
LQ5045	Punjab Health Facilities Management Company	6,216.520	6,775.000	6,923.760	7,275.000
	Service Delivery Expenditure	6,216.520	6,775.000	6,923.760	7,275.000

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025	
0732	Special Hospital Services	1,327.802	1,666.873	1,650.648	1,868.513	
073201	Special Hospital Services (Mental Hospital)	1,327.802	1,666.873	1,650.648	1,868.513	
	Health	PC21016	1,327.802	1,666.873	1,650.648	1,868.513
LQ4181	Mental Hospital	1,327.802	1,666.873	1,650.648	1,868.513	
	Current Expenditure	719.261	1,165.018	860.937	1,251.500	
	Service Delivery Expenditure	608.541	501.855	789.711	617.013	
074	Public Health Services	17,198.898	26,319.801	24,354.569	32,021.333	
0741	Public Health Services	17,198.898	26,319.801	24,354.569	32,021.333	
074104	Chemical Examiner and Laboratories	822.034	1,237.001	959.846	1,217.502	
	Health	PC21016	822.034	1,237.001	959.846	1,217.502
LQ4183	Bacteriological Laboratory	22.979	31.258	21.947	40.593	
	Current Expenditure	7.408	13.090	9.822	13.183	
	Service Delivery Expenditure	15.571	18.168	12.125	27.410	
LQ4185	Drug Laboratories	792.836	1,183.566	930.212	1,151.726	
	Current Expenditure	372.096	618.339	581.633	573.666	
	Service Delivery Expenditure	420.740	565.227	348.579	578.060	
LQ4542	Chief Chemical Examiner Laboratory Punjab, Lahore	6.219	22.177	7.688	25.183	
	Current Expenditure	1.335	7.558	1.646	9.044	
	Service Delivery Expenditure	4.884	14.619	6.042	16.139	
074105	EPI (Expanded Program of Immunization)	7,943.322	14,231.822	14,268.217	18,113.095	
	Health	PC21016	7,943.322	14,231.822	14,268.217	18,113.095
LQ4689	Expanded Program on Immunization in Punjab (EPI)	7,943.322	14,231.822	14,268.217	18,113.095	
	Current Expenditure	11.535	137.316	7.337	37.066	
	Service Delivery Expenditure	7,931.787	14,094.506	14,260.880	18,076.029	
074107	Population Welfare Measures	8,433.542	10,850.978	9,126.506	12,690.736	
	General Administration	PC21010	174.364	186.680	194.179	223.320
LQ4575	Directorate of P&P	41.282	51.209	33.797	60.842	
	Current Expenditure	16.055	22.913	20.354	24.963	
	Service Delivery Expenditure	25.227	28.296	13.443	35.879	

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
LQ5364	Population Welfare Department	133.082	135.471	160.382	162.478
	Current Expenditure	99.187	96.973	114.896	116.171
	Service Delivery Expenditure	33.895	38.498	45.486	46.307
	Miscellaneous Department	PC21023	8,259.179	10,664.298	8,932.327
LQ4553	DG Population Welfare LHR	8,259.179	10,664.298	8,932.327	12,467.416
	Current Expenditure	6,197.629	6,606.079	7,545.226	7,020.850
	Service Delivery Expenditure	2,061.550	4,058.219	1,387.101	5,446.566
076	Health Administration	25,797.003	28,379.979	34,750.251	34,036.236
0761	Administration	25,797.003	28,379.979	34,750.251	34,036.236
076101	Administration	25,797.003	28,379.979	34,750.251	34,036.236
	General Administration	PC21010	2,034.903	2,163.688	2,888.408
LQ4074	Health Department	764.129	938.081	1,491.363	989.711
	Current Expenditure	312.614	634.877	455.593	683.822
	Service Delivery Expenditure	451.515	303.204	1,035.770	305.889
LQ4105	Drug Courts	120.966	200.960	164.133	246.491
	Current Expenditure	104.089	170.379	117.223	191.791
	Service Delivery Expenditure	16.877	30.581	46.910	54.700
LQ4795	Primary & Secondary Health Care	774.210	740.634	858.771	552.527
	Current Expenditure	311.283	334.785	360.127	333.742
	Service Delivery Expenditure	462.927	405.849	498.644	218.785
SP4016	Specialized Healthcare & Medical Education South Punjab	142.624	162.416	188.869	144.692
	Current Expenditure	79.898	108.420	102.391	89.976
	Service Delivery Expenditure	62.727	53.996	86.478	54.716
SP4017	Primary & Secondary Healthcare South Punjab	232.974	121.597	185.272	132.549
	Current Expenditure	129.885	75.540	135.040	91.643
	Service Delivery Expenditure	103.089	46.057	50.233	40.906
	Health	PC21016	23,762.100	26,216.291	31,861.843
LQ4160	Directorate of Nursing Services, Punjab	1,286.840	1,894.233	1,851.197	4,164.690
	Current Expenditure	422.474	609.152	633.911	856.341
	Service Delivery Expenditure	864.366	1,285.081	1,217.287	3,308.349

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
LQ4161	Superintendence	15,826.313	14,942.930	21,800.567	17,954.977
	Current Expenditure	530.513	806.544	640.594	847.303
	Service Delivery Expenditure	15,295.800	14,136.386	21,159.973	17,107.674
LQ4162	Grant-in-aid	1,433.713	2,083.300	1,903.040	2,666.300
	Service Delivery Expenditure	1,433.713	2,083.300	1,903.040	2,666.300
LQ4163	Provincial Blood Transfusion Services	1,488.303	1,813.117	1,441.094	2,033.663
	Current Expenditure	418.865	719.727	483.930	727.051
	Service Delivery Expenditure	1,069.438	1,093.390	957.164	1,306.612
LQ4164	Central Medical Equipment Repair Workshop at Lahore	7.516	28.566	16.424	75.855
	Current Expenditure	4.107	13.001	7.457	19.341
	Service Delivery Expenditure	3.409	15.565	8.966	56.514
LQ4165	Audit Cell	33.193	82.379	35.651	101.777
	Current Expenditure	23.982	61.132	29.328	69.575
	Service Delivery Expenditure	9.211	21.247	6.323	32.202
LQ4560	Punjab Human Organ Transplant Authority	181.569	232.431	143.571	250.000
	Service Delivery Expenditure	181.569	232.431	143.571	250.000
LQ4622	Blood Transfusion Authority	21.190	58.147	29.563	115.331
	Current Expenditure	6.200	42.401	18.939	97.080
	Service Delivery Expenditure	14.990	15.746	10.624	18.251
LQ4633	Aziz Bhatti Shaheed Hospital, Gujrat	1,411.324	2,314.304	2,049.692	1,913.110
	Current Expenditure	581.925	1,281.379	846.352	1,327.967
	Service Delivery Expenditure	829.399	1,032.925	1,203.340	585.143
LQ4669	Surgeon Medicolegal Punjab Lahore	33.309	56.553	21.693	64.563
	Current Expenditure	15.305	42.814	15.752	43.864
	Service Delivery Expenditure	18.005	13.739	5.941	20.699
LQ4708	Medical Stores Depot	70.989	138.014	127.356	151.803
	Current Expenditure	29.951	84.154	84.155	96.934
	Service Delivery Expenditure	41.038	53.860	43.201	54.869
LQ4786	DHQ Teaching Hospital, Sargodha	1,897.252	2,441.296	2,342.109	2,192.053
	Current Expenditure	762.704	1,383.504	1,043.411	1,341.739
	Service Delivery Expenditure	1,134.548	1,057.792	1,298.698	850.314

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
LQ5807	Drugs Control	26.528	45.643	33.006	46.934
	Current Expenditure	21.760	26.321	20.725	25.997
	Service Delivery Expenditure	4.768	19.322	12.281	20.937
MP4004	Central Medical Equipment Repair Workshop at Multan	9.963	20.456	16.089	70.412
	Current Expenditure	3.952	14.224	7.712	21.025
	Service Delivery Expenditure	6.011	6.232	8.377	49.387
SP4104	Directorate General of Health & Population Welfare Department South Punjab	17.074	36.030	28.445	36.967
	Current Expenditure	6.290	21.137	21.137	24.987
	Service Delivery Expenditure	10.783	14.893	7.308	11.980
SQ4001	Central Medical Equipment Repair Workshop at Sargodha	17.023	28.892	22.345	131.831
	Current Expenditure	11.165	18.162	13.008	37.471
	Service Delivery Expenditure	5.858	10.730	9.337	94.360
08	Recreational, Culture and Religion	5,131.968	6,549.526	8,074.741	8,827.441
081	Recreational and Sporting Services	1,869.933	2,034.569	1,992.810	2,164.916
0811	Recreational and Sporting Services	1,869.933	2,034.569	1,992.810	2,164.916
081103	Zoo and other Entertainments Services	46.529	55.817	40.960	56.175
	Miscellaneous Departments	PC21023	46.529	55.817	40.960
BO4055	Zoological Garden/Bahawalpur Museum	0.953	2.986	0.380	1.731
	Current Expenditure	0.694	1.361	0.218	1.496
	Service Delivery Expenditure	0.259	1.625	0.162	0.235
LQ4240	Zoo and Other Entertainment Places	45.576	52.831	40.580	54.444
	Current Expenditure	22.019	27.883	23.429	26.532
	Service Delivery Expenditure	23.557	24.948	17.151	27.912
081105	Administration	1,823.404	1,978.752	1,951.850	2,108.741
	General Administration	PC21010	1,823.404	1,978.752	1,951.850
LQ4153	Directorate General Sports	14.376	-	-	-
	Current Expenditure	14.376	-	-	-
LQ4681	Sports & Youth Affairs Punjab	1,187.593	1,769.565	1,405.678	1,848.000
	Current Expenditure	854.673	981.122	1,019.847	1,035.392
	Service Delivery Expenditure	332.920	788.443	385.831	812.608

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
LQ4686	Sports Board Punjab Lahore	542.851	100.789	408.303	116.351
	Current Expenditure	107.434	52.340	127.272	65.131
	Service Delivery Expenditure	435.417	48.449	281.031	51.220
LQ5142	Youth Affairs Sports Archeology	78.584	108.398	137.869	144.390
	Current Expenditure	60.159	75.521	83.403	92.652
	Service Delivery Expenditure	18.425	32.877	54.466	51.738
082	Cultural Services	1,351.899	1,480.175	1,526.349	1,507.222
0821	Cultural Services	1,351.899	1,480.175	1,526.349	1,507.222
082105	Promotion Of Cultural Activities	1,169.325	1,287.303	1,333.699	1,304.648
	Miscellaneous Departments	PC21023	1,169.325	1,287.303	1,333.699
LQ4241	Promotion of Cultural Activities	136.230	135.130	211.516	166.500
	Service Delivery Expenditure	136.230	135.130	211.516	166.500
LQ4522	Lahore Arts Council Lahore	371.104	405.264	384.952	423.763
	Current Expenditure	216.661	237.566	252.811	260.729
	Service Delivery Expenditure	154.443	167.698	132.141	163.034
LQ4523	Punjab Council of Arts Lahore	294.728	457.531	456.595	490.221
	Current Expenditure	177.585	322.761	321.903	365.869
	Service Delivery Expenditure	117.143	134.770	134.692	124.352
LQ4525	Punjab Institute of Language Arts & Cult	367.263	289.378	280.636	224.164
	Current Expenditure	90.122	97.674	105.369	135.395
	Service Delivery Expenditure	277.141	191.704	175.267	88.769
082120	Others	182.574	192.872	192.650	202.574
	Public Health	PC21017	182.574	192.872	192.650
LQ4541	Project Director Bagh-e-Jinnah PHA	182.574	192.872	192.650	202.574
	Current Expenditure	120.108	134.301	144.916	143.636
	Service Delivery Expenditure	62.466	58.571	47.734	58.938
083	Broadcasting and Publishing	1,258.195	1,723.903	2,484.216	3,608.692
0831	Broadcasting and Publishing	1,258.195	1,723.903	2,484.216	3,608.692
083103	Publicity	171.854	212.701	177.196	165.436
	Agriculture	PC21018	171.854	212.701	165.436
LQ4188	Agriculture Information Bureau	171.854	212.701	177.196	165.436
	Current Expenditure	90.070	122.755	96.498	121.787
	Service Delivery Expenditure	81.784	89.946	80.698	43.649

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
083104	Public Relations	1,086.341	1,511.202	2,307.020	3,443.256
	Miscellaneous Departments	PC21023	1,086.341	1,511.202	2,307.020
	LQ4237 Public Relations	1,086.341	1,511.202	2,307.020	3,443.256
	Current Expenditure	668.076	928.371	1,048.222	1,134.778
	Service Delivery Expenditure	418.265	582.831	1,258.798	2,308.478
084	Religious Affairs	439.648	1,010.512	1,692.630	1,221.725
0841	Religious Affairs	439.648	1,010.512	1,692.630	1,221.725
084103	Auqaf	118.612	329.290	1,236.512	315.402
	General Administration	PC21010	84.912	329.290	127.259
	LQ4080 Auqaf Department	84.912	115.013	127.259	132.996
	Current Expenditure	65.153	80.889	79.313	92.836
	Service Delivery Expenditure	19.759	34.124	47.946	40.160
	LQ4344 Khatamun-Nabiyeeen University Lahore	-	214.277	-	163.267
	Current Expenditure	-	30.077	-	30.067
	Service Delivery Expenditure	-	184.200	-	133.200
	LQ5055 Muttehida Ulema Board Punjab	-	-	-	19.139
	Current Expenditure	-	-	-	11.919
	Service Delivery Expenditure	-	-	-	7.220
	Miscellaneous	PC21031	33.700	-	1,109.253
	LQ5789 Chief Administrator Auqaf Punjab	33.700	-	1,109.253	-
	Service Delivery Expenditure	33.700	-	1,109.253	-
084104	Minority Affairs	-	307.820	-	500.000
	Miscellaneous Departments	PC21023	-	307.820	-
	LQ4632 Minorities	-	307.820	-	500.000
	Service Delivery Expenditure	-	307.820	-	500.000
084105	Religious and Other Charitable Institutions	307.341	373.402	456.118	406.323
	Miscellaneous	PC21031	307.341	373.402	456.118
	LQ4299 Headquarters Establishment (Zakat)	57.005	93.400	149.826	99.483
	Current Expenditure	44.426	58.664	59.618	61.493
	Service Delivery Expenditure	12.579	34.736	90.208	37.990

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
LQ4300	District Establishment (Zakat)	250.335	280.002	306.292	306.840
	Current Expenditure	181.294	212.866	246.733	218.641
	Service Delivery Expenditure	69.041	67.136	59.559	88.199
084120	Others	13.696	-	-	-
	General Administration	PC21010	13.696	-	-
LQ4675	Punjab Institute of Quran's and Seerat Studies at Lahore	13.696	-	-	-
	Service Delivery Expenditure	13.696	-	-	-
086	Admin. of Info., Recreation & Culture	212.291	300.367	378.736	324.886
0861	Admin. of Info., Recreation & Culture	212.291	300.367	378.736	324.886
086101	Administration	212.291	300.367	378.736	324.886
	General Administration	PC21010	163.195	238.914	328.596
LQ4069	Information Culture and Youth Affairs Department	163.195	238.914	328.596	261.922
	Current Expenditure	118.652	156.846	156.391	160.474
	Service Delivery Expenditure	44.543	82.068	172.205	101.448
	Miscellaneous Department	PC21023	49.096	61.453	50.140
LQ5473	Punjab Information Commission	49.096	61.453	50.140	62.964
	Current Expenditure	37.152	47.109	37.626	48.801
	Service Delivery Expenditure	11.944	14.344	12.514	14.163
09	Education Affairs and Services	85,448.247	120,298.232	107,727.015	129,714.050
091	Pre. & Primary Education Affair Services	2,424.124	2,989.356	2,736.807	3,471.841
0911	Pre. & Primary Education Affair Services	2,424.124	2,989.356	2,736.807	3,471.841
091103	Administration	648.594	885.041	834.552	1,051.365
	School Education	PC21015	648.594	885.041	834.552
LQ4334	Literacy & Non Formal Basic Education Lahore	419.733	571.784	508.151	699.481
	Current Expenditure	381.648	503.281	470.738	607.302
	Service Delivery Expenditure	38.085	68.503	37.413	92.179
LQ4478	Direction (Elementary Education)	141.987	104.971	113.014	120.680
	Current Expenditure	126.287	92.798	103.488	104.127
	Service Delivery Expenditure	15.700	12.173	9.526	16.553

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
LQ4797	Divisional Directorate of Elementary Education (EE) in Punjab	52.317	112.787	138.695	126.412
	Current Expenditure	41.779	98.939	134.197	111.736
	Service Delivery Expenditure	10.539	13.848	4.498	14.676
LQ4798	Director (CPP) Monitoring & Evaluation Cell (CPP) Punjab Lahore	5.119	10.450	7.642	10.343
	Current Expenditure	4.063	6.132	6.112	6.358
	Service Delivery Expenditure	1.056	4.318	1.530	3.985
SP4101	Director Public Instruction (Elementary Education) Education Department South Punjab	11.093	23.389	14.001	26.221
	Current Expenditure	7.683	9.586	8.036	12.377
	Service Delivery Expenditure	3.410	13.803	5.965	13.844
SP4111	Divisional Directorate of Elementary Education (EE) in South Punjab	18.345	61.660	53.049	68.228
	Current Expenditure	13.801	50.962	50.653	57.277
	Service Delivery Expenditure	4.544	10.698	2.396	10.951
091120	Others	1,775.530	2,104.315	1,902.255	2,420.476
	School Education	PC21015	1,775.530	2,104.315	1,902.255
			2,104.315	1,902.255	2,420.476
LQ4480	Elementary Teachers Training College	1,775.530	2,104.315	1,902.255	2,420.476
	Current Expenditure	1,652.159	1,985.697	1,840.979	2,272.959
	Service Delivery Expenditure	123.371	118.618	61.276	147.517
092	Secondary Education Affairs and Services	32,303.050	43,690.169	42,779.999	44,114.631
0921	Secondary Education Affairs and Services	32,303.050	43,690.169	42,779.999	44,114.631
092102	Administration	25,383.094	34,219.477	35,046.682	34,074.331
	School Education	PC21015	25,383.094	34,219.477	35,046.682
			34,219.477	35,046.682	34,074.331
LQ4479	Direction (Secondary Education)	96.780	103.280	110.946	124.081
	Current Expenditure	81.007	90.271	98.293	107.369
	Service Delivery Expenditure	15.773	13.009	12.653	16.712
LQ4481	Programme Management & Implementation Unit	25,132.520	33,934.157	34,720.020	33,736.032
	Current Expenditure	184.682	254.518	235.904	268.127
	Service Delivery Expenditure	24,947.837	33,679.639	34,484.116	33,467.905

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
LQ4670	Divisional Directorate of Secondary	142.117	161.000	197.044	193.632
	Current Expenditure	119.634	137.018	154.452	158.505
	Service Delivery Expenditure	22.483	23.982	42.592	35.127
SP4102	Director Public Instruction (Secondary Education) Education Department South Punjab	11.677	21.040	18.672	20.586
	Current Expenditure	7.310	7.996	10.277	10.212
	Service Delivery Expenditure	4.367	13.044	8.395	10.374
092120	Others	6,919.956	9,470.692	7,733.317	10,040.300
	Higher Education	PC21015	6,919.956	9,470.692	10,040.300
AQ4002	Cadet College Hassanabdal	140.000	30.000	29.500	20.000
	Current Expenditure	38.000	29.000	28.500	19.000
	Service Delivery Expenditure	102.000	1.000	1.000	1.000
BO4008	Sadiq Public High School Bahawalpur	20.000	60.000	60.000	60.000
	Current Expenditure	20.000	60.000	60.000	60.000
LQ4483	Punjab Examination Commission	430.471	672.000	350.347	699.940
	Current Expenditure	201.777	450.619	256.422	474.982
	Service Delivery Expenditure	228.694	221.381	93.925	224.958
LQ4487	Government Central Model School	134.164	94.900	152.723	94.890
	Current Expenditure	125.623	89.811	148.066	89.378
	Service Delivery Expenditure	8.541	5.089	4.657	5.512
LQ4493	Chief Minister's Monitoring Force	404.727	1,035.200	397.811	1,144.737
	Current Expenditure	309.006	946.342	327.396	1,040.037
	Service Delivery Expenditure	95.721	88.858	70.415	104.700
LQ4494	Miscellaneous Grants School Education	195.746	353.696	224.053	60.915
	Service Delivery Expenditure	195.746	353.696	224.053	60.915
LQ4496	In Service Teachers Training	414.480	1,119.712	374.420	1,343.512
	Current Expenditure	224.352	262.546	197.599	326.961
	Service Delivery Expenditure	190.128	857.166	176.821	1,016.551

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
LQ4497	Lawrence College Ghora Gali Murree	60.000	40.000	40.000	20.000
	Current Expenditure	50.000	34.000	34.000	17.000
	Service Delivery Expenditure	10.000	6.000	6.000	3.000
LQ4620	National Museum of Science & Technology Lahore	37.516	49.589	42.458	58.332
	Current Expenditure	28.943	37.369	35.526	45.379
	Service Delivery Expenditure	8.573	12.220	6.932	12.953
LQ4694	Cadet College Pasrur Sialkot	9.900	9.900	9.900	9.900
	Current Expenditure	9.000	9.000	9.000	9.000
	Service Delivery Expenditure	0.900	0.900	0.900	0.900
LQ4695	Cadet College Chakwal	22.500	22.500	22.500	22.500
	Current Expenditure	21.500	21.500	21.500	21.500
	Service Delivery Expenditure	1.000	1.000	1.000	1.000
LQ4696	Cadet College Okara	9.900	20.000	20.000	20.000
	Current Expenditure	9.000	18.000	18.200	18.000
	Service Delivery Expenditure	0.900	2.000	1.800	2.000
LQ4697	Cadet College Mianwali	15.000	15.000	15.000	15.000
	Current Expenditure	14.000	14.000	14.000	14.000
	Service Delivery Expenditure	1.000	1.000	1.000	1.000
LQ4698	Punjab Dannish School & Centres of Excellence Authorities	3,655.518	4,420.500	4,324.316	4,882.500
	Current Expenditure	2,483.523	3,136.000	3,136.000	3,448.800
	Service Delivery Expenditure	1,171.995	1,284.500	1,188.316	1,433.700
LQ4700	Taken Over Madaaris & Schools in Punjab	1,370.034	1,527.695	1,670.289	1,588.074
	Current Expenditure	605.955	680.014	890.338	748.014
	Service Delivery Expenditure	764.079	847.681	779.951	840.060
093	Tertiary Education Affairs and Services	47,559.818	71,995.475	60,863.867	79,949.742
0931	Tertiary Education Affairs and Services	47,559.818	71,995.475	60,863.867	79,949.742
093101	General Universities / Colleges / Insts.	36,548.739	55,638.227	47,032.115	59,378.110
	Higher Education	PC21015	36,548.739	55,638.227	47,032.115
LQ4145	Arts Colleges	33,973.618	53,397.688	45,115.792	56,753.217
	Current Expenditure	31,034.156	47,045.805	42,636.982	50,065.546
	Service Delivery Expenditure	2,939.462	6,351.883	2,478.810	6,687.671

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
LQ4345	University of Layyah	29.669	160.000	146.938	165.000
	Current Expenditure	29.669	140.000	140.000	154.000
	Service Delivery Expenditure	-	20.000	6.938	11.000
LQ4646	Emerson University Multan	382.718	334.189	309.597	356.608
	Current Expenditure	240.803	288.337	288.337	317.171
	Service Delivery Expenditure	141.914	45.852	21.260	39.437
LQ4676	University of Mianwali	215.923	160.000	131.024	165.000
	Current Expenditure	78.303	80.000	80.000	154.000
	Service Delivery Expenditure	137.620	80.000	51.024	11.000
LQ4677	Rawalpindi Women University Rawalpindi	292.243	210.000	167.316	220.000
	Current Expenditure	262.246	110.000	110.000	121.000
	Service Delivery Expenditure	29.997	100.000	57.316	99.000
LQ4683	University of Home Economics Lahore	419.571	310.000	255.882	330.000
	Current Expenditure	208.000	170.000	170.142	187.000
	Service Delivery Expenditure	211.571	140.000	85.740	143.000
LQ4684	University of Chakwal	441.613	210.000	204.631	220.000
	Current Expenditure	221.040	110.000	140.255	121.000
	Service Delivery Expenditure	220.572	100.000	64.376	99.000
LQ4688	Khwaja Fareed University of Engineering and Information Technology R.Y. Khan	100.000	50.000	34.533	55.000
	Current Expenditure	90.000	-	-	-
	Service Delivery Expenditure	10.000	50.000	34.533	55.000
LQ4690	Kohsar University Murree	142.171	182.350	140.212	189.585
	Current Expenditure	76.177	83.050	83.051	91.355
	Service Delivery Expenditure	65.994	99.300	57.161	98.230
LQ4706	Baba Guru Nanak University Nankana Sahib	69.280	127.000	108.081	128.700
	Current Expenditure	14.531	59.000	59.001	64.900
	Service Delivery Expenditure	54.749	68.000	49.080	63.800
LQ4707	Muhammad Nawaz Sharif University of Engineering & Technology	-	50.000	24.018	55.000
	Service Delivery Expenditure	-	50.000	24.018	55.000

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
LQ4717	Vice Chancellor Thal University Bhakkar	147.023	160.000	137.305	165.000
	Current Expenditure	87.222	115.000	115.000	126.500
	Service Delivery Expenditure	59.800	45.000	22.305	38.500
LQ4718	Vice Chancellor University of Kamalia T.T. Singh	225.170	160.000	130.686	165.000
	Current Expenditure	3.090	115.000	115.000	126.500
	Service Delivery Expenditure	222.081	45.000	15.686	38.500
LQ4726	Bahuddin Zakariya University Multan	-	-	12.500	55.000
	Service Delivery Expenditure	-	-	12.500	55.000
LQ4939	University of Narowal	109.739	127.000	99.537	300.000
	Current Expenditure	54.997	59.000	59.000	64.900
	Service Delivery Expenditure	54.742	68.000	40.537	235.100
LQ5645	University of the Punjab	-	-	14.063	55.000
	Service Delivery Expenditure	-	-	14.063	55.000
093102	Professional/Technical Universities/ Colleges/Institutes	7,284.392	11,839.627	8,881.348	12,568.084
	School Education	PC21015	3,293.429	4,818.082	3,619.992
LQ4146	Professional Colleges	118.804	163.208	158.385	214.139
	Current Expenditure	114.686	137.898	146.859	183.437
	Service Delivery Expenditure	4.118	25.310	11.526	30.702
LQ4304	Commerce Colleges	3,174.625	4,654.874	3,461.607	5,206.771
	Current Expenditure	2,702.634	4,254.067	3,185.363	4,889.278
	Service Delivery Expenditure	471.991	400.807	276.244	317.493
	Health	PC21016	3,055.139	5,610.727	4,170.842
LQ4155	College of Nursing, Punjab	70.054	112.219	91.770	135.829
	Current Expenditure	62.380	97.276	84.716	119.940
	Service Delivery Expenditure	7.674	14.943	7.054	15.889
LQ4156	College of Community Medicines Lahore	224.622	397.310	188.746	380.226
	Current Expenditure	166.721	343.824	146.977	346.212
	Service Delivery Expenditure	57.901	53.486	41.769	34.014

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
LQ4157	De-Montmorency College of Dentistry	251.253	377.193	274.777	309.548
	Current Expenditure	170.278	262.629	205.426	282.481
	Service Delivery Expenditure	80.976	114.564	69.351	27.067
LQ4158	Provincial Health Development Centre	37.726	62.157	36.105	64.047
	Current Expenditure	33.002	54.032	33.108	55.120
	Service Delivery Expenditure	4.725	8.125	2.997	8.927
LQ4559	College of Nursing KEMU Lahore	148.982	208.740	264.015	154.625
	Current Expenditure	50.762	108.642	76.021	129.028
	Service Delivery Expenditure	98.220	100.098	187.993	25.597
LQ4640	Postgraduate Institute of Allied Health Sciences, Faisalabad.	285.147	460.458	328.729	495.280
	Current Expenditure	231.184	374.149	286.884	415.056
	Service Delivery Expenditure	53.963	86.309	41.845	80.224
LQ4711	Nawaz Sharif Medical College Gujrat	24.540	424.178	328.250	418.356
	Current Expenditure	4.029	350.552	247.228	349.054
	Service Delivery Expenditure	20.511	73.626	81.022	69.302
LQ5242	Public Health Nursing School in Punjab	381.076	630.470	367.197	473.462
	Current Expenditure	223.831	413.889	235.023	403.057
	Service Delivery Expenditure	157.245	216.581	132.174	70.405
LQ5373	Sargodha Medical College Sargodha	10.102	468.992	96.161	483.972
	Current Expenditure	0.285	468.992	15.401	483.972
	Service Delivery Expenditure	9.817	-	80.760	-
LQ5450	The University of Child Health Sciences	159.153	409.064	290.137	411.317
	Current Expenditure	54.179	143.689	85.578	164.657
	Service Delivery Expenditure	104.974	265.375	204.559	246.660
LW4113	King Edward Medical University Lahore	1,462.484	2,059.946	1,904.957	2,523.153
	Current Expenditure	882.394	1,301.987	1,118.121	1,736.419
	Service Delivery Expenditure	580.090	757.959	786.836	786.734
	Agriculture	PC21018	457.923	732.818	589.264
LQ4190	Agriculture Training Institute	178.519	337.148	201.474	304.774
	Current Expenditure	147.634	259.293	165.762	242.680
	Service Delivery Expenditure	30.885	77.855	35.712	62.094

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
LQ4664	Muhammad Nawaz Sharif University of Agriculture Multan	120.000	150.000	161.619	150.000
	Current Expenditure	63.000	127.400	147.400	121.338
	Service Delivery Expenditure	57.000	22.600	14.219	28.662
LQ4777	University of Agriculture, Faisalabad	105.360	197.204	178.884	97.204
	Current Expenditure	99.425	90.972	129.750	90.972
	Service Delivery Expenditure	5.935	106.232	49.134	6.232
RA4006	University of ARID Agriculture	54.044	48.466	47.287	52.631
	Current Expenditure	48.737	42.250	44.412	45.793
	Service Delivery Expenditure	5.307	6.216	2.875	6.838
	Industries	PC21022	477.900	501.250	692.750
LQ4335	Punjab Tianjnin University of Technology (PTUT), Lahore	259.674	392.000	229.956	392.000
	Current Expenditure	132.251	243.000	153.695	243.000
	Service Delivery Expenditure	127.423	149.000	76.261	149.000
LQ4337	Punjab University of Technology, Rasul, M.B. Din	109.204	118.000	116.160	118.000
	Current Expenditure	65.535	60.000	71.500	60.000
	Service Delivery Expenditure	43.669	58.000	44.660	58.000
LQ4338	Mir Chakar Khan Rind University of Technology (MCKRUT), DG Khan.	109.022	168.000	155.134	182.750
	Current Expenditure	54.189	110.000	111.690	118.950
	Service Delivery Expenditure	54.833	58.000	43.444	63.800
093103	Administration	2,351.457	2,832.271	3,174.612	3,439.247
	General Administration	PC21010	1,218.128	1,791.306	2,032.864
LQ4073	Literacy Department	123.244	217.116	152.469	249.156
	Current Expenditure	76.973	159.586	86.973	202.266
	Service Delivery Expenditure	46.271	57.530	65.496	46.890
LQ4448	Higher Education Department	308.938	565.654	564.141	695.470
	Current Expenditure	230.027	386.970	358.850	499.218
	Service Delivery Expenditure	78.911	178.684	205.291	196.252

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
LQ4451	School Education Department	488.357	674.926	596.383	774.163
	Current Expenditure	362.795	568.938	421.977	668.209
	Service Delivery Expenditure	125.563	105.988	174.406	105.954
SP4018	School Education Department South Punjab	153.528	181.467	117.305	158.340
	Current Expenditure	90.001	109.075	82.634	82.491
	Service Delivery Expenditure	63.527	72.392	34.671	75.849
SP4019	Higher Education Department South Punjab	144.061	152.143	129.939	155.735
	Current Expenditure	67.779	88.112	77.817	84.228
	Service Delivery Expenditure	76.283	64.031	52.122	71.507
	School Education	PC21015	1,133.329	1,040.965	1,614.375
LQ4140	Direction (Colleges)	517.718	154.523	783.633	320.560
	Current Expenditure	99.662	136.051	159.275	271.246
	Service Delivery Expenditure	418.056	18.472	624.358	49.314
LQ4332	Punjab Higher Education Commission	149.071	306.000	164.835	336.600
	Current Expenditure	76.084	106.000	85.914	116.600
	Service Delivery Expenditure	72.987	200.000	78.921	220.000
LQ5308	Inspection (Colleges)	460.785	560.297	647.008	725.593
	Current Expenditure	375.507	483.831	549.948	577.755
	Service Delivery Expenditure	85.277	76.466	97.060	147.838
SP4103	Director Public Instruction (Colleges) Education Department South Punjab	5.755	20.145	18.899	23.630
	Current Expenditure	1.105	6.965	9.697	7.915
	Service Delivery Expenditure	4.650	13.180	9.202	15.715
093120	Others	1,375.229	1,685.350	1,775.792	4,564.301
	Higher Education	PC21015	1,375.229	1,685.350	1,775.792
FQ4004	Government College University Faisalabad	-	50.000	6.459	55.000
	Service Delivery Expenditure	-	50.000	6.459	55.000
GU4003	University of Gujrat	200.553	50.000	241.459	55.000
	Service Delivery Expenditure	200.553	50.000	241.459	55.000

ESTIMATES OF EXPENDITURE*(Rs. in million)*

	Head of Account	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
LQ4482	Government College University, Lahore	-	150.000	149.957	165.000
	Service Delivery Expenditure	-	150.000	149.957	165.000
LQ4485	Lahore College for Women University Lahore	-	55.000	32.829	61.000
	Service Delivery Expenditure	-	55.000	32.829	61.000
LQ4486	University of Education, Lahore	2.941	50.000	29.845	55.000
	Current Expenditure	1.341	-	-	-
	Service Delivery Expenditure	1.600	50.000	29.845	55.000
LQ4488	Queen Mary College, Lahore	300.288	215.591	365.876	237.708
	Current Expenditure	275.394	215.591	363.375	237.708
	Service Delivery Expenditure	24.894	-	2.501	-
LQ4489	Kinnaird College for Women Lahore	17.287	21.870	15.988	24.057
	Current Expenditure	14.820	15.782	15.988	24.057
	Service Delivery Expenditure	2.467	6.088	-	-
LQ4490	Government Fatima Jinnah College for Women Chuna Mandi Lahore	156.218	178.384	222.010	196.280
	Current Expenditure	144.942	172.709	221.444	190.037
	Service Delivery Expenditure	11.276	5.675	0.566	6.243
LQ4495	Miscellaneous Grants Higher Education	-	250.000	-	2,829.000
	Service Delivery Expenditure	-	250.000	-	2,829.000
LQ4498	Fatima Jinnah Women University Rawalpindi	-	50.000	17.345	55.000
	Service Delivery Expenditure	-	50.000	17.345	55.000
LQ4499	Government Degree College Kahuta	52.690	37.505	68.511	41.256
	Current Expenditure	52.690	37.505	66.011	41.256
	Service Delivery Expenditure	-	-	2.500	-
LQ4500	University of Sargodha	223.900	50.000	256.378	55.000
	Service Delivery Expenditure	223.900	50.000	256.378	55.000
LQ4661	University of Jhang	164.969	50.000	34.141	55.000
	Current Expenditure	82.000	-	-	-
	Service Delivery Expenditure	82.969	50.000	34.141	55.000
LQ4662	University of Okara	50.000	50.000	32.167	55.000
	Service Delivery Expenditure	50.000	50.000	32.167	55.000

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
LQ4701	University of DG Khan	-	50.000	17.345	55.000
	Service Delivery Expenditure	-	50.000	17.345	55.000
LQ4752	UET Taxila	-	-	12.500	55.000
	Service Delivery Expenditure	-	-	12.500	55.000
LQ4788	Government College Women University Multan	2.206	55.000	24.248	61.000
	Service Delivery Expenditure	2.206	55.000	24.248	61.000
LQ4789	Government College Women University Siakot	-	50.000	29.845	55.000
	Service Delivery Expenditure	-	50.000	29.845	55.000
LQ4790	Government College Women University Faisalabad	4.178	55.000	36.267	61.000
	Service Delivery Expenditure	4.178	55.000	36.267	61.000
LQ4791	Government College Women University Bahawalpur	-	50.000	32.474	55.000
	Service Delivery Expenditure	-	50.000	32.474	55.000
LQ4936	University of Sahiwal	100.000	50.000	31.981	55.000
	Current Expenditure	50.000	-	-	-
	Service Delivery Expenditure	50.000	50.000	31.981	55.000
LQ5151	Information Technology University Lahore	100.000	117.000	91.604	118.000
	Current Expenditure	50.000	54.000	54.000	59.400
	Service Delivery Expenditure	50.000	63.000	37.604	58.600
LQ5865	UET Lahore	-	-	14.063	55.000
	Service Delivery Expenditure	-	-	14.063	55.000
LQ5866	The Islamia University Bahawalpur	-	-	12.500	55.000
	Service Delivery Expenditure	-	-	12.500	55.000
094	Education Services not definable by Level	373.517	500.096	498.880	792.329
0941	Education Services not definable by Level	373.517	500.096	498.880	792.329
094101	School For Handicapped / Retarded Persons	373.517	500.096	498.880	792.329
	General Administration	PC21010	83.237	125.346	111.857
LQ4378	Special Education Department	83.237	125.346	111.857	153.278
	Current Expenditure	56.679	82.075	68.184	99.728
	Service Delivery Expenditure	26.558	43.271	43.673	53.550

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
Education	PC21015	290.280	374.750	387.023	639.051
LQ4148 Directorate of Special Education		290.280	374.750	387.023	639.051
Current Expenditure		213.233	277.851	253.944	339.520
Service Delivery Expenditure		77.047	96.899	133.079	299.531
095 Subsidiary Services to Education		627.283	933.232	760.755	1,180.448
0951 Subsidiary Services to Education		627.283	933.232	760.755	1,180.448
095101 Archives Library and Museums		627.283	933.232	760.755	1,180.448
Museum	PC21014	238.217	376.182	366.394	426.006
LQ4527 Bahawalpur Museum Bahawalpur		48.492	50.466	62.294	61.737
Current Expenditure		34.717	41.013	41.554	51.436
Service Delivery Expenditure		13.776	9.453	20.740	10.301
LQ4528 Lahore Museum		183.807	314.620	295.635	352.417
Current Expenditure		73.496	132.860	186.576	161.696
Service Delivery Expenditure		110.311	181.760	109.059	190.721
LQ4625 Layllpur Museum Faisalabad		5.918	11.096	8.465	11.852
Current Expenditure		5.324	8.133	6.195	8.617
Service Delivery Expenditure		0.594	2.963	2.270	3.235
School Education	PC21015	389.066	557.050	394.361	754.442
LQ4149 Libraries		108.592	156.314	111.604	266.710
Current Expenditure		79.340	117.368	91.038	149.361
Service Delivery Expenditure		29.252	38.946	20.566	117.349
LQ4418 Children Library Complex, Lahore		113.821	145.340	83.969	170.532
Current Expenditure		68.166	97.166	58.861	116.833
Service Delivery Expenditure		45.655	48.174	25.108	53.699
LQ4424 Quaid-e-Azam Library, Lahore		98.217	141.591	119.011	199.022
Current Expenditure		39.245	57.289	63.647	72.876
Service Delivery Expenditure		58.972	84.302	55.364	126.146
LQ4653 Punjab Public Library Lahore		68.436	113.805	79.777	118.178
Current Expenditure		32.862	51.850	43.360	62.580
Service Delivery Expenditure		35.574	61.955	36.417	55.598

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025	
097	Education Affairs, Services not elsewhere classified	2,160.456	189.904	86.707	205.059	
0971	Education Affairs, Services not elsewhere classified	2,160.456	189.904	86.707	205.059	
097120	Others	2,160.456	189.904	86.707	205.059	
	Education	PC21015	2,129.931	105.672	44.842	117.949
LQ4595	Government College (W) Gulberg, Lahore	9.182	-	-	-	
	Service Delivery Expenditure	9.182	-	-	-	
LQ4596	Government Postgraduate College (W) Sargodha	236.191	-	-	-	
	Current Expenditure	234.745	-	-	-	
	Service Delivery Expenditure	1.446	-	-	-	
LQ4597	Government Postgraduate College (W) Sahiwal	92.651	-	-	-	
	Current Expenditure	91.760	-	-	-	
	Service Delivery Expenditure	0.891	-	-	-	
LQ4598	Government Postgraduate College (W) Samnabad Lahore	3.907	-	-	-	
	Service Delivery Expenditure	3.907	-	-	-	
LQ4600	Government College (W) DG Khan	104.321	-	-	-	
	Current Expenditure	102.309	-	-	-	
	Service Delivery Expenditure	2.012	-	-	-	
LQ4601	Government Postgraduate Islamia College (W) Cooper Road, Lahore	1.498	-	-	-	
	Service Delivery Expenditure	1.498	-	-	-	
LQ4602	Government Postgraduate (W) S.Town Gujrnawala	60.603	-	-	-	
	Current Expenditure	59.730	-	-	-	
	Service Delivery Expenditure	0.872	-	-	-	
LQ4603	Government College of Science, Wahdat Colony, Lahore	334.865	-	-	-	
	Current Expenditure	324.288	-	-	-	
	Service Delivery Expenditure	10.577	-	-	-	
LQ4604	Government M.A.O. College, Lahore	11.739	-	-	-	
	Service Delivery Expenditure	11.739	-	-	-	

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
LQ4605 Government Postgraduate College Sahiwal	187.734	-	-	-
Current Expenditure	186.392	-	-	-
Service Delivery Expenditure	1.342	-	-	-
LQ4606 Government Ambala Muslim College Sargodha	146.331	-	-	-
Current Expenditure	146.024	-	-	-
Service Delivery Expenditure	0.306	-	-	-
LQ4607 Government Postgraduate Gordon College, Rawalpindi	127.075	-	-	-
Current Expenditure	126.048	-	-	-
Service Delivery Expenditure	1.026	-	-	-
LQ4608 Government Postgraduate College DG Khan	2.430	-	-	-
Service Delivery Expenditure	2.430	-	-	-
LQ4609 Government Postgraduate College Chakwal	0.287	-	-	-
Current Expenditure	0.287	-	-	-
LQ4610 Government Postgraduate College Jhelum	1.953	-	-	-
Current Expenditure	1.527	-	-	-
Service Delivery Expenditure	0.426	-	-	-
LQ4611 Government Sadiq Egerton College, Bahawalpur	9.868	-	-	-
Current Expenditure	0.315	-	-	-
Service Delivery Expenditure	9.553	-	-	-
LQ4613 Government Postgraduate College Samnabad Faisalabad	169.959	-	-	-
Current Expenditure	169.047	-	-	-
Service Delivery Expenditure	0.911	-	-	-
LQ4614 Government Murray College Sialkot	141.947	-	-	-
Current Expenditure	140.583	-	-	-
Service Delivery Expenditure	1.364	-	-	-
LQ4615 Government College (B) S.Town, Gujranwala	126.837	-	-	-
Current Expenditure	124.590	-	-	-
Service Delivery Expenditure	2.247	-	-	-

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
LQ4617	Islamia College Civil Line Lahore	325.604	-	-	-
	Current Expenditure	323.915	-	-	-
	Service Delivery Expenditure	1.688	-	-	-
LQ4678	Directorate of Religious Education Punjab	34.951	105.672	44.842	117.949
	Current Expenditure	20.922	83.063	31.276	91.828
	Service Delivery Expenditure	14.030	22.609	13.566	26.121
	Miscellaneous	PC21031	30.524	84.232	41.865
GU4001	Training Institute Lalamusa	30.524	84.232	41.865	87.110
	Current Expenditure	26.335	71.204	37.410	68.119
	Service Delivery Expenditure	4.190	13.028	4.455	18.991
10	Social Protection	32,567.762	25,241.760	29,618.603	31,315.309
107	Administration	29,426.551	21,197.845	26,182.121	26,494.272
1071	Administration	29,426.551	21,197.845	26,182.121	26,494.272
107101	Relief Measures	21,915.142	16,168.917	15,793.590	19,299.555
	Relief	PC21027	21,915.142	16,168.917	15,793.590
LQ4277	Relief Measures	8,223.711	1,645.474	682.470	1,661.888
	Current Expenditure	119.266	174.163	167.678	185.949
	Service Delivery Expenditure	8,104.445	1,471.311	514.792	1,475.939
LQ4714	Rescuee 1122 (Punjab Emergency Service)	13,471.675	14,317.951	14,866.086	17,352.603
	Current Expenditure	9,911.423	11,118.326	11,664.636	12,803.317
	Service Delivery Expenditure	3,560.252	3,199.625	3,201.450	4,549.286
LQ4715	Punjab Emergency Service Academy	219.757	205.492	245.034	232.064
	Current Expenditure	179.678	163.618	211.043	178.913
	Service Delivery Expenditure	40.079	41.874	33.991	53.151
LQ4722	Boys Scout / Girl Guide	-	-	-	53.000
	Service Delivery Expenditure	-	-	-	53.000
107102	Rehabilitation and Resettlement	83.585	108.391	109.964	116.446
	Miscellaneous	PC21031	83.585	108.391	109.964
LQ4297	Settlement and Rehabilitation Organization	83.585	108.391	109.964	116.446
	Current Expenditure	79.069	96.185	107.680	102.995
	Service Delivery Expenditure	4.516	12.206	2.284	13.451

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
107104	Administration	454.616	590.999	537.732	628.053
	Miscellaneous	PC21031	454.616	537.732	628.053
LQ4295	Directorate of Social Welfare Women Development and Bait-ul-Maal	454.616	590.999	537.732	628.053
	Current Expenditure	345.718	349.898	410.845	381.346
	Service Delivery Expenditure	108.898	241.101	126.887	246.707
107105	Flood Control and Drainage	6,973.209	4,329.538	9,740.835	6,450.218
	Irrigation & Land Reclamation	PC21009	6,973.209	9,740.835	6,450.218
LQ4043	Chief Engineer (Flood Cell)	43.904	49.943	54.405	56.535
	Current Expenditure	34.311	41.590	38.998	44.894
	Service Delivery Expenditure	9.593	8.353	15.407	11.641
LQ4045	Drainage	6,710.683	4,064.549	9,469.756	6,165.654
	Current Expenditure	1,175.381	1,351.686	1,338.393	1,457.035
	Service Delivery Expenditure	5,535.302	2,712.863	8,131.363	4,708.619
LQ4639	Supervisory Control and Data	121.202	75.788	101.321	101.290
	Current Expenditure	27.951	32.907	35.420	32.825
	Service Delivery Expenditure	93.250	42.881	65.901	68.465
LQ4651	Flood Warning	30.621	45.442	43.881	48.305
	Current Expenditure	27.257	42.043	38.465	44.952
	Service Delivery Expenditure	3.364	3.399	5.416	3.353
LQ4652	Hydraulic Structures Safety Evaluation	66.799	93.816	71.472	78.434
	Current Expenditure	57.575	62.391	62.614	66.631
	Service Delivery Expenditure	9.224	31.425	8.858	11.803
108	Others	3,141.210	4,043.915	3,436.482	4,821.037
1081	Others	3,141.210	4,043.915	3,436.482	4,821.037
108101	Social Welfare Measures	3,141.210	4,043.915	3,436.482	4,821.037
	General Administration	PC21010	268.454	607.245	789.528
LQ4078	Social Welfare Women Dev. & Bait-ul-Mal Department	72.352	176.025	138.016	252.371
	Current Expenditure	49.197	117.831	82.783	187.139
	Service Delivery Expenditure	23.155	58.194	55.233	65.232

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
LQ4079	Zakat and Ushr Department	61.233	102.763	81.585	120.482
	Current Expenditure	43.981	73.535	49.845	75.857
	Service Delivery Expenditure	17.252	29.228	31.740	44.625
LQ5035	Women Development Punjab	92.461	197.076	121.122	280.755
	Current Expenditure	64.693	152.523	79.584	222.340
	Service Delivery Expenditure	27.768	44.553	41.538	58.415
LQ5042	Punjab Commission on Status of Women	42.409	131.381	53.990	135.920
	Current Expenditure	12.670	74.227	17.139	73.553
	Service Delivery Expenditure	29.739	57.154	36.851	62.367
	Miscellaneous	PC21031	2,872.757	3,436.670	3,041.769
LQ4296	Social Services & Community Development	2,692.315	3,157.101	2,810.563	3,779.127
	Current Expenditure	1,764.151	2,208.345	2,184.178	2,574.090
	Service Delivery Expenditure	928.164	948.756	626.385	1,205.037
LQ4691	Punjab Women Protection Authority	46.083	80.633	62.126	79.144
	Current Expenditure	23.890	45.366	41.479	51.543
	Service Delivery Expenditure	22.194	35.267	20.647	27.601
LQ5036	D.G. Women Development Punjab	134.359	198.936	169.080	173.238
	Current Expenditure	99.997	114.937	122.083	126.903
	Service Delivery Expenditure	34.361	83.999	46.997	46.335
TOTAL CURRENT REVENUE EXPENDITURE (Gross)		1,667,169.261	2,074,123.170	2,037,862.986	2,633,836.035
	<i>Charged</i>	54,806.456	81,591.640	88,781.664	116,788.954
	<i>Voted</i>	1,612,362.805	1,992,531.530	1,949,081.322	2,517,047.081
	<i>Subsidies</i>	(26,517.528)	(61,821.668)	(22,191.022)	(72,911.376)
TOTAL CURRENT REVENUE EXPENDITURE (NET)		1,640,651.733	2,012,301.502	2,015,671.964	2,560,924.659
TOTAL GENERAL REVENUE RECEIPTS		2,479,121.237	3,331,722.322	3,144,578.916	4,643,446.497
Net Revenue Account		811,951.976	1,257,599.152	1,106,715.930	2,009,610.462

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
CURRENT CAPITAL EXPENDITURE				
<u>Debt Retirement</u>	84,555.006	120,438.429	113,974.761	120,840.748
011404 Repayment of Principal Foreign Debt Payable to Federal Government	83,467.123	116,956.991	112,993.737	117,966.238
	PC16048 (A/C-I)			
LQ4411 Other Foreign Exchange Loans	83,467.123	111,956.991	112,993.737	112,966.238
LQ4587 Payment on A/C of Exchange Rate Deterioration (Charged)	-	5,000.000	-	5,000.000
011503 Repayment of Principal Domestic Debt - Permanent	-	0.434	-	0.434
LQ4437 Loans Bearing Interest Compensation Bonds	-	0.434	-	0.434
	PC16046 (A/C-I)			
011505 Domestic Debt Payable to Federal Government	1,087.883	3,481.004	981.024	2,874.076
LQ4399 Cash Development Loan	477.347	530.867	530.877	-
	PC16048 (A/C-I)			
LQ4406 Cash Development Loan (SCARP Tubewells)	610.536	450.137	450.147	374.076
LQ4476 Repayment of Loans to Financial Institutions (Charged)	-	2,500.000	-	2,500.000
014202 Transfer to Non Financial Institutions (Loans)	27,141.675	141,598.980	116,162.069	82,952.918
Loans to Non-Financial Institutions	27,141.675	64,840.442	-	-
	PC12043			
LQ4727 Bahawalpur Waste Management Company (BWMC)	-	116.667	349.999	420.000
	PC13043 (A/C-I)			
LQ4728 D.G. Khan Waste Management Company (D.G.Khan WMC)	-	166.667	499.999	600.000
LQ4729 Loans for Clearing Outstanding Dues	-	3,000.000	-	4,000.000
LQ4730 Faisalabad Waste Management Company (FWMC)	-	283.334	1,449.999	1,300.000
LQ4731 Gujranwala Waste Management Company (GWMC)	-	411.000	1,103.333	1,300.000
LQ4732 Punjab Energy Holding Company (Pvt) Limited	-	-	25.000	18.000
LQ4733 Public Sector Companies	-	3,465.000	-	3,500.000
LQ4734 Punjab Road Transport Corporation (PRTC)	-	1,218.743	2,705.847	2,762.918
LQ4735 Lahore Waste Management Company (LWMC)	-	4,000.000	12,000.000	14,400.000
LQ4736 Punjab Transport Company (Operational Expenses)	-	100.000	300.000	240.000
LQ4737 Punjab Thermal Power (Ptv) Limited	-	4,500.000	21,500.000	-
LQ4738 Loans to Lahore Development Authority (LDA)	-	-	4,467.895	-
LQ4739 Punjab Central Business District Development Authority (PCBDDA)	-	6,000.000	8,500.000	8,000.000
LQ4740 Green Corporate Initiative (Pvt) Limited for Green Pakistan Initiative	-	50,000.000	60,000.000	40,000.000
LQ4741 Multan Waste Management Company (WWMC)	-	266.667	799.999	960.000
LQ4742 Rawalpindi Waste Management Company (RWMC)	-	666.667	1,999.999	2,400.000
LQ4743 Sialkot Waste Management Company (SWMC)	-	153.334	459.999	552.000
LQ4744 Block Allocation for Economic Growth	-	2,410.459	-	2,500.000

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025	
014203 Government Servants		-	1,000.001	295.767	1,000.001	
LQ4391	Provincial Government Civil	PC13035 (A/C-I)	-	0.001	-	0.001
LQ5801	Loans to High Court Judges (Charged)	PC16051 (A/C-I)	-	1,000.000	295.767	1,000.000
014302 Investment		5,500.000	121,884.000	12,000.000	316,472.142	
LQ4461	Investment	PC13050 (A/C-I)	5,500.000	109,884.000	10,000.000	310,472.142
LQ5046	Sports Endowment Fund		2,000.000	-	-	-
LQ5047	Welfare Endowment Fund		3,000.000	2,000.000	2,000.000	1,000.000
LQ5048	PKLI&RC's Endowment Fund		-	10,000.000	-	5,000.000
TOTAL CURRENT CAPITAL EXPENDITURE (A/c-II)		445,331.626	988,621.250	483,092.273	468,904.722	
0414 State Trading: (Wheat) (Ac-II)						
041401 Food		59,278.214	513,440.528	124,234.000	113,776.995	
LQ4387	Directorate of Food (Charged)	PC16033 (A/C-II)	(27,460.342)	142,739.375	113,000.000	74,420.000
LQ4388	Directorate of Food (Voted)	PC13033 (A/C-II)	86,738.556	370,701.153	11,234.000	39,356.995
LOANS FROM COMMERCIAL BANKS (Account No. II)						
011503 Repayment of Principal Domestic Debt - Permanent		225,000.000	253,000.000	244,000.000	350,000.000	
LQ5970	Repayment of Loans (Commodity Financing Repayment of Loans (Commodity Financing under Account-II)	PC13052 (A/C-I)	225,000.000	150,000.000	-	-
LQ5971	Repayment of Loans (Commodity Financing (Charged) Repayment of Loans (Commodity Financing Under Account-II)	PC16052 (A/C-I)	-	103,000.000	244,000.000	350,000.000
011504 Repayment of Principal Domestic Debt - Floating		386,053.412	475,180.722	358,858.273	355,127.727	
LQ4435	Cash Credit Accommodation Advance from Commercial bank (A/C II)	PC16047 (A/C-II)	386,053.412	475,180.722	358,858.273	355,127.727
Account No. I		347,196.681	637,921.410	486,432.597	871,265.809	
Account No. II		445,331.626	988,621.250	483,092.273	468,904.722	
Total Capital Receipts		3,575.563	52,629.650	54,018.298	230,431.897	
Net Current Capital A/c-I		(343,621.118)	(585,291.760)	(432,414.299)	(640,833.912)	

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
Current Expenditure - SUMMARY					
Fund	Description				
PC21001	Opium	8.612	17.618	15.977	21.138
PC21002	Land Revenue	5,786.394	8,547.615	6,914.289	9,526.158
PC21003	Provincial Excise	1,528.749	1,729.519	1,756.934	1,913.054
PC21004	Stamps	345.470	410.589	149.432	470.799
PC21005	Forests	4,841.000	5,912.950	5,472.926	6,288.808
PC21006	Registration	96.261	129.821	114.056	167.219
PC21007	Charges on Account of Motor Vehicles Acts	691.581	971.661	891.469	1,003.909
PC21008	Other Taxes and Duties	1,088.272	1,390.717	1,359.869	1,455.259
PC21009	Irrigation and Land Reclamation	29,873.541	30,837.685	35,300.714	36,010.949
PC24044	Interest on Debt and Other Obligations (Charged)	43,151.780	67,954.886	75,911.361	101,855.854
	General Administration	56,089.194	106,350.893	77,364.078	87,688.505
PC24010	(Charged)	3,033.328	3,924.966	3,412.811	4,267.460
PC21010	(Voted)	53,055.866	102,425.927	73,951.267	83,421.045
	Administration of Justice	37,457.448	44,828.300	43,405.020	47,489.411
PC24011	(Charged)	8,339.963	9,429.513	9,053.414	10,333.640
PC21011	(Voted)	29,117.485	35,398.787	34,351.606	37,155.771
PC21012	Jails and Convict Settlements	15,856.541	18,169.081	19,208.229	19,759.680
PC21013	Police	164,174.650	163,364.638	195,086.676	187,365.147
PC21014	Museums	238.217	376.182	366.394	426.006
PC21015	Education	79,887.178	110,899.621	100,385.306	119,867.618
PC21016	Health Services	177,249.571	220,512.009	240,628.666	262,864.386
PC21017	Public Health	13,161.830	19,220.526	22,890.059	13,928.584
PC21018	Agriculture	19,354.797	24,287.486	19,637.641	25,300.779
PC21019	Fisheries	1,089.396	1,343.110	1,185.982	1,588.946
PC21020	Veterinary	17,196.785	19,067.592	15,315.112	20,164.883
PC21021	Co-operation	1,500.590	2,175.172	2,084.940	2,251.806
PC21022	Industries	13,562.485	13,067.689	13,321.615	14,056.267
PC21023	Miscellaneous Departments	13,530.414	18,187.677	15,988.880	22,318.855
	Civil Works	11,143.555	15,855.254	16,693.751	22,061.665
PC24024	(Charged)	269.386	280.675	402.478	320.000
PC21024	(Voted)	10,874.169	15,574.579	16,291.273	21,741.665
PC21025	Communications	22,588.929	28,616.495	27,229.706	31,891.128
PC21026	Housing and Physical Planning	531.234	3,541.803	2,208.531	5,855.643

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
PC21027	Relief	21,915.142	16,168.917	15,793.590	19,299.555
PC24045	Privy Purses (Charged)	12.000	1.600	1.600	12.000
PC21028	Pension	324,470.204	392,090.700	383,500.000	451,400.000
PC21029	Stationery and Printing	250.550	342.674	255.945	358.785
PC21030	Subsidy	26,517.528	61,821.668	22,191.022	72,911.376
PC21031	Miscellaneous	561,075.152	674,892.819	673,902.014	1,045,051.974
	Provincial	43,700.259	47,242.819	62,608.858	187,651.974
	Local Governments	517,374.892	627,650.000	611,293.156	857,400.000
	<i>District Council LQ5611</i>	<i>12,128.385</i>	<i>-</i>	<i>11,351.601</i>	<i>-</i>
	<i>Metropolitan Corporation LQ5612 LO5512</i>	<i>2,067.150</i>	<i>60,000.000</i>	<i>1,894.888</i>	<i>215,000.000</i>
	<i>Municipal Corporations LQ5613</i>	<i>4,564.200</i>	<i>-</i>	<i>5,414.251</i>	<i>-</i>
	<i>Municipal Committees LQ5614</i>	<i>18,416.213</i>	<i>-</i>	<i>24,072.532</i>	<i>-</i>
	<i>Cantonment Board (LQ4454)</i>	<i>1,170.228</i>	<i>2,500.000</i>	<i>4,128.134</i>	<i>2,500.000</i>
	<i>Union Councils (LQ5579)</i>	<i>7,061.750</i>	<i>15,000.000</i>	<i>13,887.360</i>	<i>16,500.000</i>
	<i>District Health Authorities (LQ5580)</i>	<i>111,981.089</i>	<i>125,150.000</i>	<i>124,634.162</i>	<i>140,625.000</i>
	<i>District Education Authorities (LQ5581)</i>	<i>359,985.877</i>	<i>425,000.000</i>	<i>425,910.228</i>	<i>482,775.000</i>
PC21032	Civil Defence	904.212	1,038.203	1,331.202	1,209.889
*TOTAL CURRENT REVENUE EXPENDITURE		1,667,169.261	2,074,123.170	2,037,862.986	2,633,836.035
	Charged	54,806.456	81,591.640	88,781.664	116,788.954
	Voted	1,612,362.805	1,992,531.530	1,949,081.322	2,517,047.081

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025	
Current Capital Expenditure - SUMMARY						
Grant	Description					
PC12043	Loans to Municipalities / Autonomous Bodies etc (A/C-I)	(Voted) 27,141.675	64,840.442	-	-	
	State Trading in Food Grain and Sugar	59,278.214	513,440.528	124,234.000	113,776.995	
PC16033	State Trading in Food Grain and Sugar (A/C-II)	(Charged) - 27,460.342	142,739.375	113,000.000	74,420.000	
PC13033	State Trading in Food Grain and Sugar (A/C-II)	(Voted) 86,738.556	370,701.153	11,234.000	39,356.995	
PC13035	Loans to Government Servants (A/C-I)	(Voted) -	0.001	-	0.001	
PC13043	Loans to Municipalities / ABs etc. (A/C-I)	(Voted) -	76,758.538	116,162.069	82,952.918	
PC13050	Investment (A/C-I)	(Voted) 10,500.000	121,884.000	12,000.000	316,472.142	
PC13052	Repayment of Loans to Other Entities (A/C-I)	(Voted) 225,000.000	150,000.000	-	-	
PC16046	Permanent Debt (Discharged) (A/C-I)	(Charged) -	0.434	-	0.434	
PC16047	Floating Debt (Discharged) (A/C-II)	(Charged) 386,053.412	475,180.722	358,858.273	355,127.727	
PC16048	Repayment of Loans from the Federal Government (A/C-I)	(Charged) 84,555.006	120,437.995	113,974.761	120,840.314	
PC16051	Loans to High Court Judges (A/C-I)	(Charged) -	1,000.000	295.767	1,000.000	
PC16052	Repayment of Loans to Other Entities (A/C-I)	(Charged) -	103,000.000	244,000.000	350,000.000	
TOTAL CURRENT CAPITAL EXPENDITURE			792,528.307	1,626,542.660	969,524.870	1,340,170.531
CHARGED CAPITAL			443,148.076	842,358.526	830,128.801	901,388.475
	<i>Account-I</i>		84,555.006	224,438.429	358,270.528	471,840.748
	<i>Account-II</i>		358,593.070	617,920.097	471,858.273	429,547.727
VOTED CAPITAL			349,380.231	784,184.134	139,396.069	438,782.056
	<i>Account-I</i>		262,641.675	413,482.981	128,162.069	399,425.061
	<i>Account-II</i>		86,738.556	370,701.153	11,234.000	39,356.995
	Account No. I		347,196.681	637,921.410	486,432.597	871,265.809
	Account No. II		445,331.626	988,621.250	483,092.273	468,904.722
Total Receipts (Capital)			3,575.563	52,629.650	54,018.298	230,431.897
Surplus / Deficit (Current Capital A/c-I)			(343,621.118)	(585,291.760)	(432,414.299)	(640,833.912)

ESTIMATES OF DEVELOPMENT EXPENDITURE

(Rs. in million)

Function	Description	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
SUMMARY					
	TOTAL DEVELOPMENT EXPENDITURE (GROSS)	585,760.173	655,000.000	641,527.051	842,000.000
	DEVELOPMENT REVENUE EXPENDITURE	304,292.782	356,203.912	367,989.411	510,872.207
	DEVELOPMENT CAPITAL EXPENDITURE	281,467.391	298,796.090	273,537.640	331,127.793
	PC22036-Development	304,292.782	356,203.912	367,989.411	510,872.207
	PC12037-Irrigation Works	15,511.746	20,082.640	26,013.538	26,542.481
	PC12041-Roads & Bridges	201,908.290	147,476.784	147,264.077	183,007.290
	PC12042-Government Buildings	64,047.355	130,786.666	99,060.025	121,578.021
	PC12043-Loans to Municipalities / Autonomous Bodies etc	-	450.000	1,200.000	0.001

(Rs. in million)

Function	Description	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
FUNCTION WISE DEVELOPMENT EXPENDITURE					
DETAIL					
01 GENERAL PUBLIC SERVICE		45,969.425	60,701.100	66,366.656	94,195.839
011	Executive & Legislative Organs, Financial and Fiscal Affairs (Including Debt Servicing)	1,062.396	6,074.579	8,864.193	8,090.808
014	Transfers	18,775.375	7,577.533	19,257.558	5,526.176
015	General Services	26,131.654	47,048.988	38,244.905	80,578.855
03 PUBLIC ORDER & SAFETY AFFAIRS		1,864.173	5,734.410	6,877.194	8,297.779
031	Law Courts	76.522	3.542	3.539	0.001
032	Police	427.273	2,712.211	3,185.337	4,406.926
034	Prison Administration and Operation	13.696	14.991	7.500	9.163
036	Administration of Public Order	1,346.682	3,003.666	3,680.818	3,881.689
04 ECONOMIC AFFAIRS		317,803.732	350,653.889	319,513.378	446,323.268
041	General Economic, Commercial & Labor Affairs	8.952	115.274	106.723	169.908
042	Agri. Food, Irrigation, Forestry & Fishing	34,502.600	53,091.996	61,067.297	108,136.991
043	Fuel and Energy	2,068.792	5,350.000	4,405.666	7,500.000
044	Mining and Manufacturing	4,552.046	9,762.550	4,431.200	7,541.181
045	Construction & Transport	276,526.051	282,073.925	249,360.081	321,096.272
047	Other Industries	145.291	260.144	142.411	1,878.916
05 ENVIRONMENT PROTECTION		2,318.234	3,748.191	4,043.726	7,489.069
055	Administration of Environment Protection	2,318.234	3,748.191	4,043.726	7,489.069
06 HOUSING & COMMUNITY AMENITIES		95,810.813	102,432.991	112,863.221	110,394.444
062	Community Development	57,272.776	87,182.991	96,594.605	102,394.444
063	Water Supply	38,538.037	15,250.000	16,268.616	8,000.000
07 HEALTH		83,542.173	77,401.515	89,674.555	100,035.211
073	Hospital Services	82,017.276	74,598.900	87,543.427	95,981.076
074	Public Health Services	1,515.920	2,688.947	2,017.460	4,004.135
076	Administration	8.977	113.668	113.668	50.000
08 RECREATION, CULTURE AND RELIGION		4,094.716	4,876.251	3,427.587	10,858.723
081	Recreational and Sporting Services	3,467.179	3,230.847	2,748.779	7,600.000
082	Cultural Services	412.539	427.162	256.030	3,016.430
084	Religious Affairs	214.998	1,218.242	422.778	242.293
09 EDUCATION AFFAIRS & SERVICES		32,894.051	49,005.965	37,747.183	60,826.106
091	Pre-Primary & Primary Education Affairs & Services	464.093	2,990.000	2,809.540	4,000.000
092	Secondary Education Affairs & Services.	27,814.338	42,118.390	31,345.356	42,453.000
093	Tertiary Education Affairs & Services.	4,596.027	3,809.611	3,590.866	13,722.394
094	Education Services not Definable by Level	19.593	87.964	1.421	650.712
10 SOCIAL PROTECTION		1,462.856	445.690	1,013.551	3,579.561
108	Others	1,462.856	445.690	1,013.551	3,579.561
TOTAL		585,760.173	655,000.000	641,527.051	842,000.000

(Rs. in million)

Function	Description	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
DEVELOPMENT REVENUE EXPENDITURE		304,292.782	356,203.912	367,989.411	510,872.207
PC22036-Development		304,292.782	356,203.912	367,989.411	510,872.207
011101	Parliamentary/Legislative Affairs	88.423	132.011	27.506	625.667
011104	Administrative Inspection	13.621	25.429	12.800	439.542
011111	Divisional Commissioner	-	3.999	3.999	0.001
011205	Tax Management (Custom, I.Tax, Excise)	960.352	5,913.140	8,819.888	7,025.598
014108	District Health Authorities	3,970.003	-	665.520	-
014109	District Education Authorities	9,170.370	-	10,054.741	-
014110	Others	5,635.002	7,127.533	7,337.297	5,526.175
015101	Establishment Services General Administration	9,406.764	713.972	766.504	148.137
015102	Human Resouce Management	20.475	12.000	7.821	0.001
015201	Planning	16,704.415	46,323.016	37,470.580	80,430.717
031101	Courts/Justice	76.522	3.542	3.539	0.001
032102	Provincial Police	427.273	2,712.211	3,185.337	4,406.926
034101	Jails and convict settlement	13.696	14.991	7.500	9.163
036101	Secretariat	1,346.682	3,003.666	3,680.818	3,881.689
041310	Administration	8.952	115.274	106.723	169.908
042103	Agricultural Research & Extension Services	13,591.663	25,948.845	28,575.279	63,011.272
042106	Animal Husbandry	1,468.647	737.736	595.362	8,097.183
042203	Canal Irrigation	82.328	62.504	57.261	149.206
042401	Preservation of Wildlife & Hunting Control	662.092	2,368.916	2,057.661	4,251.915
042402	Administration	2,748.262	3,161.717	3,308.228	4,000.000
042501	Administration	478.261	550.692	227.777	2,420.108
042601	Administration	23.042	3.454	13.766	61.823
042650	Others	154.608	276.714	253.909	321.003
043502	Electricity Hydal	1,818.391	5,182.342	4,330.876	6,732.900
043701	Administration	32.352	66.436	39.306	49.100
044101	Support for Industrial Development	2,000.000	1,142.152	1,142.152	2,323.033
044120	Others	2,461.713	7,951.360	2,898.418	4,726.185
044201	Mining of Mineral Resor. O/t Mineral	90.333	669.038	390.630	491.963
045201	Administration	10,570.406	3,810.475	3,035.979	16,510.961
047202	Tourism	145.291	260.144	142.411	1,878.916
055101	Administration	2,318.234	3,748.191	4,043.726	7,489.069
062103	Urban Development	33,338.078	46,577.166	49,111.839	40,500.000
062202	Rural Works Programme	23,934.698	40,605.825	47,482.766	61,894.444

(Rs. in million)

Function	Description	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
063102	Works (Construction) and Operations	38,538.037	15,250.000	16,268.616	8,000.000
073101	General Hospital Services	82,013.577	74,598.900	87,543.427	95,981.076
073301	Mother and Child Health	3.699	-	-	-
074104	Chemicals Examiners & Laboratories	83.032	59.862	58.662	50.000
074107	Population Welfare Measures	1,100.569	1,868.988	1,208.600	3,710.505
074120	Others (Other Health Facilities and Preventive Measures)	332.319	760.097	750.198	243.630
076101	Administration	8.977	113.668	113.668	50.000
081105	Administration	3,467.179	3,230.847	2,748.779	7,600.000
082105	Information & Culture	412.539	427.162	256.030	3,016.430
084103	Auqaf	214.998	1,218.242	422.778	242.293
091103	Administration	464.093	2,990.000	2,809.540	4,000.000
092101	Secondary Education	27,814.338	42,118.390	31,345.356	42,453.000
093101	General Universities / Colleges / Institutes	3,205.197	2,698.161	2,454.886	12,258.184
093102	Professional/Technical Universities/Colleges	1,390.830	1,111.450	1,135.980	1,464.210
094101	School for Handicapped / Retarded Person	19.593	87.964	1.421	650.712
108101	Social Welfare Measures	362.856	445.690	334.550	3,579.561
108104	Zakat & Ushr	1,100.000	-	679.001	-
DEVELOPMENT CAPITAL EXPENDITURE		281,467.391	298,796.090	273,537.640	331,127.793
PC12037-Irrigation Works		15,511.746	20,082.640	26,013.538	26,542.481
042202	Irrigation Dams	97.948	226.784	670.085	100.000
042203	Canal Irrigation	15,195.749	19,754.634	25,307.969	25,724.481
043502	Electricity -Hydal	218.049	101.222	35.484	718.000
PC12041-Roads & Bridges		201,908.290	147,476.784	147,264.077	183,007.290
045202	Highways Roads & Bridges	201,908.290	147,476.784	147,264.077	183,007.290
045702	PC12042-Government Buildings	64,047.355	130,786.666	99,060.025	121,578.021
	Agriculture	-	2,468.288	522.172	1,588.728
	Archives & Libraries	-	108.507	95.250	60.627
	Board of Revenue	-	3,273.074	3,878.008	2,365.138
	Communications & Works	-	1,077.690	1,153.221	458.606
	District Development Package	-	210.155	207.422	44.530
	Energy Department	-	-	84.020	-
	Environment Planning	-	1,021.809	378.571	2,510.931
	Emergency Services	-	391.667	389.114	268.941
	Food	-	103.286	101.304	78.997
	Fisheries	-	249.308	181.532	2,879.892
	Governance & Informatin Technology	-	1,188.196	1,017.660	334.858
	Governor Secretariat	-	36.969	30.469	2.365

(Rs. in million)

Function	Description	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
	Higher Education	-	6,661.839	6,501.798	4,741.816
	Home Department	-	944.702	1,017.793	976.268
	Human Rights & Minority Affairs	-	769.808	30.001	3,427.158
	Information & Culture	-	394.597	341.157	279.900
	Innovative Financing	-	4.000	-	-
	Industries	-	1,616.486	6,511.951	3,650.781
	Jails	-	2,392.943	3,005.203	3,694.833
	Judiciary	-	15,422.989	15,667.342	8,637.385
	Local Government & Community Development	-	135.206	141.049	84.559
	Labor & Human Resource	-	210.676	194.225	230.092
	Livestock	-	1,342.264	1,019.480	902.817
	Law & Parliamentary Affairs	-	462.021	455.109	362.254
	Mines & Minerals	-	320.962	316.471	458.037
	Management & Professional Development Department	-	3.723	3.196	4.999
	Public Prosecution	-	126.270	98.834	138.164
	Planning & Development	-	25,337.129	166.070	10,082.722
	Police	-	7,117.459	7,198.771	7,800.670
	Provincial Assembly	-	541.948	560.448	693.475
	Primary & Secondary Health Care	-	11,359.106	11,550.278	21,497.746
	Population Welfare	-	299.702	293.202	79.700
	Religiouis Affairs and AUQAF	-	1,361.758	1,251.985	328.704
	School Education	-	2,291.610	143.794	47.000
	S&GAD	-	3,212.107	3,759.415	2,239.839
	Specialized Health Care & Medical Education	-	27,242.383	26,919.686	8,706.848
	Special Programme / Initiatives	-	6,500.000	-	20,000.000
	Social Welfare	-	631.648	565.822	995.080
	Special Education	-	832.036	735.172	1,349.288
	Tourism	-	585.071	508.684	4,613.794
	Transport	-	243.525	33.752	1,989.039
	Women Development	-	505.271	406.757	719.685
	Wildlife	-	1,671.084	1,517.066	2,148.085
	Youth Affairs, Sports, Archaeology & Tourism Department	-	117.394	106.771	103.670
	PC12043-Loans to Municipalities / Autonomous Bodies etc	-	450.000	1,200.000	0.001
014202	Transfer to Non-Financial Institutions	-	450.000	1,200.000	0.001
	GROSS TOTAL DEVELOPMENT EXP.		585,760.173	641,527.051	842,000.000

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
SUMMARY				
PUBLIC ACCOUNT				
F ASSETS - CREDITS	2,657,898.360	2,301,153.945	2,717,084.315	3,057,816.062
F ASSETS - DEBITS	(2,631,553.700)	(2,569,337.005)	(2,967,375.228)	(3,339,231.512)
ASSETS - NET	26,344.660	(268,183.060)	(250,290.913)	(281,415.450)
G LIABILITIES - CREDITS	(2,676,365.107)	(2,888,193.873)	(3,311,256.973)	(3,656,173.466)
G LIABILITIES - DEBIT	2,641,404.123	3,156,376.933	3,561,547.886	3,937,588.916
LIABILITIES - NET	34,960.984	(268,183.060)	(250,290.913)	(281,415.450)
H EQUITIES - CREDITS	-	-	-	-
H EQUITIES - DEBIT	3,785.159	-	-	-
EQUITIES - NET	(3,785.159)	-	-	-
NET PUBLIC ACCOUNT	(4,831.165)	0.000	0.000	0.000

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
DETAIL				
C R E D I T				
F01 CASH AND BANK BALANCES	2,662,224.339	2,305,882.268	2,721,816.603	3,063,258.195
F011 Balance with SBP	2,662,224.339	2,305,882.268	2,721,816.603	3,063,258.195
F01101 Non Food Account	2,187,723.788	2,081,399.078	2,234,723.413	2,563,101.025
F01102 Food Account	474,500.551	224,483.190	487,093.190	500,157.170
F02 RECEIVABLE	(4,325.979)	(4,728.324)	(4,732.288)	(5,442.133)
F021 Loans and Advances	(4,325.979)	(4,728.324)	(4,732.288)	(5,442.133)
F02113 Account with Government Servants	(3,818.861)	(4,181.356)	(4,626.157)	(5,320.082)
F02119 OB Advances (Civil)	(32.838)	(47.606)	(38.621)	(44.414)
F02148 Forest Advances	(474.280)	(499.361)	(67.510)	(77.637)
TOTAL ASSETS	2,657,898.360	2,301,153.945	2,717,084.315	3,057,816.062
G01 CURRENT LIABILITIES	(1,326,908.378)	(1,267,518.322)	(1,619,984.280)	(1,763,026.693)
G011 Cheque Clearing Account	(1,342,050.418)	(1,290,774.625)	(1,639,246.339)	(1,777,468.601)
G01101 Non Food Account	(1.294)	(3.000)	(0.486)	(0.559)
G01112 Ch. Pay. Cler. A/C (Food A/C) SBP	(11,644.915)	101,529.483	(1,533.008)	(1,762.960)
G01132 Cheque Payment Clearing Account (Non Food Account) SBP	(499,565.269)	(384,152.313)	(550,407.840)	(595,856.268)
G01142 Cheque Pay Clearing Account (Food Account)	(1,957.884)	(2,591.486)	(1,079.122)	(1,240.990)
G01147 Cheque Pay Clearance Account (Non Food Account) NBP	(404,457.647)	(496,843.890)	(535,827.110)	(585,351.176)
G01190 Special Drawing Account Cheques (SDA)	(9.656)	(16.224)	(10.000)	(9.000)
G01191 Assignments Accounts Cheques	(424,413.753)	(508,697.196)	(550,388.773)	(593,247.648)
G012 Others	15,142.040	23,256.303	19,262.059	14,441.908
G01201 Outstanding Commitments	15,142.040	23,256.303	19,262.059	14,441.908
TOTAL CURRENT LIABILITIES	(1,326,908.378)	(1,267,518.322)	(1,619,984.280)	(1,763,026.693)
G02 Loans	(0.029)	(0.060)	-	-
G021 Domestic	(0.029)	(0.060)	-	-
G02104 Others	(0.029)	(0.060)	-	-

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
G05 CONTROL ACCOUNT	(693,045.760)	(638,460.534)	(725,855.131)	(794,972.328)
G051 Miscellaneous	(693,045.760)	(638,460.534)	(725,855.131)	(794,972.328)
G05102 Audusting Account	28.379	(35.342)	(10.541)	12.122
G05105 Wages Clearing Account	(694,114.517)	(632,447.405)	(725,406.468)	(795,167.438)
G05107 Adjusting Account between Federal and Provincial Governments	-	(2,200.000)	-	-
G05110 State Bank Suspense	381.073	(459.314)	(136.375)	(156.831)
G05111 District Accounts Suspense	671.610	(758.160)	(0.443)	(0.509)
G05126 Inter Provincial Settlement Account- Sindh	2.584	-	(1.854)	(2.132)
G05127 Inter Provincial Settlement Account- KPK	0.072	-	(0.890)	(0.332)
G05128 Inter Provincial Settlement Account- Baluchistan	(0.077)	-	(0.240)	(0.276)
G05131 Settlement Account between Federal & Punjab Governments	(14.884)	(2,560.314)	(298.320)	343.068
G06 TRUST ACCOUNT-FUND	(76,326.244)	(100,993.994)	(56,094.224)	(74,202.296)
G061 Provident Fund	(51,210.480)	(68,208.815)	(30,576.269)	(55,862.708)
G06103 General Provident Fund (Civil)	(50,937.774)	(67,861.218)	(30,411.869)	(55,673.649)
G06106 General Provident Fund (Forest)	(272.706)	(347.597)	(164.400)	(189.059)
G062 Benevolent Fund	(10,870.489)	(14,789.779)	(9,950.124)	(11,442.643)
G06201 Punjab Benevolent Fund	(2,108.978)	(2,431.000)	(1,871.122)	(2,151.790)
G06202 Federal Government Employees Benevolent Fund (Civil)	(1.789)	(2.200)	(9.339)	(10.740)
G06214 Federal Government Employees Benevolent Fund	(6,478.800)	(9,412.700)	(5,737.149)	(6,597.720)
G06215 District Government Employees Benevolent Fund	(108.826)	(135.579)	(446.597)	(513.587)
G06217 Govt. Employees Benevolent Fund working in TMA	(1.278)	-	(1.500)	(1.726)
G06220 Punjab Benevolent Fund (Non-Gazetted)	(2,170.818)	(2,808.300)	(1,884.417)	(2,167.080)
G063 Welfare Fund	(12,676.976)	(16,113.608)	(14,201.189)	(8,466.276)
G06304 Workers welfare fund	(4.783)	-	(3.708)	(4.263)
G06305 Mines Labour Housing General Welfare Fund	(566.589)	(764.507)	(774.048)	890.155
G06309 Punjab Police Welfare Fund	(2,075.175)	(4,198.878)	(1,974.193)	2,270.322
G06315 Judicial Officer's Welfare Fund	(113.736)	(138.354)	(106.146)	122.068
G06319 Punjab Workers Welfare Fund	(4,916.693)	(9,011.870)	(9,343.094)	(10,744.558)
G06325 Welfare Endowment Fund Gazetted Employees	(3,000.000)	(2,000.000)	(2,000.000)	(1,000.000)
G06326 Sports Endowment Fund Punjab	(2,000.000)	-	-	-

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
G064	Insurance Fund	(1,568.299)	(1,881.792)	(1,366.642)	1,569.331
	G06408 Provincial Government Employees Group Insurance Fund	(1,523.679)	(1,825.549)	(1,313.010)	1,509.963
	G06409 Fed. Govt. Empl. Group Insurance Fund (Civil)	(0.514)	(0.622)	(0.446)	(0.513)
	G06411 District Government Employees Insurance Fund	(13.032)	(16.535)	(52.628)	60.522
	G06412 Local Fund Government Employees	(30.939)	(38.916)	(0.095)	(0.110)
	G06413 Group Insurance Fund for Govt Employees	(0.135)	(0.171)	(0.463)	(0.531)
G10	TRUST ACCOUNTS-OTHERS	(455,560.250)	(658,039.729)	(769,274.420)	(900,496.718)
G101	Account of Other Departments	(53,077.583)	(132,890.655)	(222,413.727)	(281,689.862)
	G10105 Pakistan Public Works Department Chequ	0.100	-	-	-
	G10107 Deposits of Department of Mineral Development	(10.650)	(14.330)	(2.585)	(2.973)
	G10109 Deposits of Industries Department	-	-	(29.980)	(34.484)
	G10111 Food Department Deposit	(1,007.608)	(1,434.400)	(1,195.622)	(1,314.032)
	G10113 PWD Deposits	(44,692.051)	(103,496.395)	(175,640.706)	(215,236.812)
	G10123 Transfer between Forest Offices	-	(0.440)	-	-
	G10125 Transfer between Public Works Officers	(18.731)	(25.605)	(36.963)	(42.508)
	G10131 Forest Cheques	(7,348.643)	(27,919.485)	(45,507.871)	(65,059.053)
G103	Other Deposits an Reserves	(584.227)	(880.509)	(641.202)	(737.382)
	G10304 Zakat Collection Account	(584.227)	(880.509)	(641.202)	(737.382)
G104	Other Remittances	(401,898.440)	(524,268.565)	(546,219.491)	(618,069.474)
	G10402 Forest Remittances	(1,532.089)	(2,172.575)	(1,223.454)	(1,406.972)
	G10408 Remittance into Treasuries	(10,380.474)	(26,373.776)	(15,179.267)	(25,456.157)
	G10409 Works Audit Suspense	4.572	(6.129)	897.663	(1,032.313)
	G10418 Exchange Account between Civil and Pak	0.011	-	0.166	(0.191)
	G10419 Exchange Account between Civil and Defence (in Navy)	(0.128)	-	0.892	(1.026)
	G10425 Cheques	(385,731.443)	(489,412.553)	(525,605.319)	(583,446.117)
	G10429 Internal Cheques (Public Works)	(4,258.889)	(6,303.532)	(5,110.172)	(6,726.698)
G11	SPECIAL DEPOSIT - INVESTMENTS	(110,257.220)	(204,206.518)	(123,109.466)	(127,203.850)
G111	Investment Deposit Accounts	(2,000.000)	(5,000.000)	(5,000.000)	(5,000.000)
	G11128 Punjab General Provident Investment Fund	(2,000.000)	(5,000.000)	(5,000.000)	(5,000.000)

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
G112	Others Deposits Account	(108,257.220)	(199,206.518)	(118,109.466)	(122,203.850)
G11212	Deposits of Sugar Cane Development Cess Fund	(3,824.922)	(5,042.400)	5,505.420	(6,331.233)
G11215	Revenue Deposits	(16,469.995)	(21,073.106)	(20,272.837)	(19,863.763)
G11216	Civil and Criminal Courts Deposits	(5.066)	-	(0.722)	(0.830)
G11217	Personal Deposits	(44,596.300)	(69,866.570)	(50,682.214)	(50,984.546)
G11218	Forest Deposit	(1,079.788)	(1,627.115)	(556.466)	(639.936)
G11220	Deposits in connection with Elections	(9.559)	-	-	-
G11226	Deposit/and in favour of the Chief Settlement Commissioner	(27.679)	(39.357)	(2.421)	(2.784)
G11238	Security Deposit of Supply Cell	(570.874)	(652.739)	(492.115)	(565.932)
G11252	Dep.A/C Punj R.estate agts/motr veh.De	0.010	-	-	-
G11264	Assignment Account (ADB)	(15,987.865)	(43,296.501)	(30,276.141)	(24,717.562)
G11265	Assignment Account (Civil)	(19,611.691)	(50,614.932)	(13,115.926)	(15,083.315)
G11275	Deposit Account for the Production of Balanced Feed	(512.308)	(654.623)	(391.455)	(450.173)
G11276	Security Deposit of Private Companies	(1,655.907)	(1,851.300)	(4,419.394)	(5,082.303)
G11277	Contribution Govt. Servant Housing Foundation.	(2,830.299)	(2,908.001)	(2,362.827)	2,717.251
G11278	Deposit for Number Plats & Smart Registration Cards	(790.899)	(1,233.441)	(630.506)	(725.082)
G11290	Securities Deposits from Contractors / Suppliers	(160.395)	(190.918)	(150.105)	(172.621)
G11294	Deposit Account for Pb. Driving Licence Fee	(123.683)	(155.516)	(261.757)	(301.021)
G12	SPECIAL DEPOSIT FUND	(14,267.226)	(18,974.715)	(16,939.452)	3,728.419
G121	Relief Fund	(112.593)	-	(0.854)	(0.968)
G12158	Chief Minister Punjab's Fund for Coron	(0.002)	-	(0.006)	0.007
G12166	PM Relief Fund for Turkiye Earthquake	(112.591)	-	(0.848)	(0.975)
G124	Development Fund	(0.100)	-	-	-
G12403	Depreciation Reserve Fund Government Presses	(0.100)	-	-	-
G127	Others Funds	(10,654.533)	(13,974.715)	(11,938.598)	13,729.387
G12713	Income Tax deduction from Salaries	(5,651.714)	(6,932.243)	(7,754.915)	8,918.152
G12714	Income Tax deduction from Contractors/Suppliers	(3,314.802)	(4,776.054)	(3,135.382)	3,605.689

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
G12717	District Fund	(1.101)	(1.650)	(0.504)	0.580
G12718	Municipal Funds	(0.021)	-	(0.061)	0.070
G12720	Punjab Market Committee Fund	(98.934)	(120.518)	(109.223)	125.606
G12741	National Fund for Control of Drug Abuse	(0.010)	-	(0.003)	0.003
G12774	National Disaster Management Fund	(1,572.025)	(2.200)	(0.003)	0.004
G12777	Sales Tax deduction at Source under Sales Tax Special Procedure (Withholding) Rules, 2007	(15.160)	(2,116.389)	(919.520)	1,057.448
G12785	Fund for enhancing vegetable production in Punjab	-	(25.661)	(18.987)	21.835
G128	Pension Fund	(3,500.000)	(5,000.000)	(5,000.000)	(10,000.000)
G12801	Punjab Pension Fund	(3,500.000)	(5,000.000)	(5,000.000)	(10,000.000)
Total Deposits and Reserves		(1,349,456.729)	(1,620,675.551)	(1,691,272.693)	(1,893,146.773)
TOTAL LIABILITIES		(2,676,365.107)	(2,888,193.873)	(3,311,256.973)	(3,656,173.466)
H01 EQUITIES		-	-	-	-
H011 Equities		-	-	-	-
H01101	Residual Equity	-	-	-	-
TOTAL EQUITIES		-	-	-	-
Total Public Account Credit		(18,466.747)	(587,039.928)	(594,172.658)	(598,357.404)
TOTAL PROVINCIAL RECEIPTS		3,041,218.574	5,067,705.760	4,358,258.115	6,044,363.970
ACCOUNT NO.I (PCF)		2,604,606.447	4,079,084.510	3,875,165.842	5,575,459.248
ACCOUNT NO.II (PCF)		436,612.127	988,621.250	483,092.273	468,904.722
GRAND TOTAL		3,041,218.574	5,067,705.760	4,358,258.115	6,044,363.970

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
PUBLIC ACCOUNT OF THE PROVINCE (P)				
<u>DISBURSEMENT</u>				
CURRENT ASSETS				
F01 CASH AND BANK BALANCES	(2,632,094.785)	(2,569,945.845)	(2,967,521.531)	(3,339,399.760)
F011 Balance with SBP	(2,632,094.785)	(2,569,945.845)	(2,967,521.531)	(3,339,399.760)
F01101 Non Food Account	(2,155,145.244)	(2,076,679.855)	(2,416,763.923)	(2,664,278.511)
F01102 Food Account	(476,949.541)	(493,265.990)	(550,757.608)	(675,121.249)
F02 RECEIVABLES	541.085	608.840	146.303	168.248
F021 Loans and Advances	541.085	608.840	146.303	168.248
F02101 Permanent Advances (Civil)	0.300	-	-	-
F02113 Account with Government Servants	33.702	43.769	44.288	50.931
F02119 OB Advances (Civil)	33.638	41.923	34.507	39.683
F02148 Forest Advances	473.445	523.148	67.508	77.634
TOTAL ASSETS	(2,631,553.700)	(2,569,337.005)	(2,967,375.228)	(3,339,231.512)
G LIABILITIES				
G01 Current Liabilities	1,326,911.317	1,462,742.407	1,569,471.493	1,750,610.639
G011 Cheque Clearing Account	1,342,053.411	1,436,989.782	1,588,966.503	1,773,029.900
G01101 Non Food Account	3.223	-	(109.620)	(126.063)
G01112 Ch. Pay. Cler. A/C (Food A/C) SBP	11,644.914	43,037.521	1,524.795	1,753.514
G01132 Ch. Pay. Cler. A/C (Non Food A/C) SBP	499,565.268	468,931.890	575,207.178	698,207.178
G01142 Cheque Payment Clearing Account (Food Account) NBP	1,957.884	2,433.813	1,077.914	1,239.601
G01147 Cheque Pay Clearance Account (Non Food Account) NBP	404,457.796	418,642.440	464,110.798	515,227.417
G01190 Outstanding Commitments	9.656	21.000	10.000	11.000
G01191 Assignments Accounts Cheques	424,414.670	503,923.118	547,145.438	556,717.253
G012 Others	(15,142.094)	25,752.626	(19,495.010)	(22,419.261)
G01201 Outstanding Commitments	(15,142.094)	25,752.626	(19,495.010)	(22,419.261)
G05 Control Account	694,228.079	674,915.091	753,561.100	775,760.714
G051 Miscellaneous	694,228.079	674,915.091	753,561.100	775,760.714
G05102 Audusting Account	(28.288)	34.951	(11.200)	(12.880)
G05105 Wages Clearing Account	694,116.211	674,698.460	753,392.650	775,566.997
G05110 State Bank Suspense	102.125	125.920	26.468	30.438
G05111 District Accounts Suspense	36.746	45.696	150.605	173.195
G05126 Inter Provincial Settlement Account- Sindh	(5.966)	-	3.154	3.627
G05128 Inter Provincial Settlement Account- Baluchistan	(0.224)	-	-	-
G05131 Settlement Account between Federal & Punjab Governments	7.475	10.064	(0.577)	(0.663)

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
G06	Trust Account Fund	51,563.859	82,016.955	103,239.580	134,675.513
G061	Provident Fund	37,580.348	63,988.902	82,715.353	109,122.655
	G06103 General Provident Fund (Civil)	37,418.324	63,806.903	82,528.008	108,907.209
	G06106 General Provident Fund (Forest)	162.024	182.000	187.345	215.446
G062	Benevolent Fund	10,026.232	12,569.701	15,820.466	20,143.535
	G06201 Punjab Benevolent Fund	1,944.411	2,601.926	1,724.006	1,982.606
	G06202 Federal Government Employees Benevolent Fund	0.071	-	-	-
	G06214 Provincial Govt. Employees Benevolent Fund	6,159.472	7,456.174	12,384.840	16,192.566
	G06215 District Government Employees Benevolent Fund	0.034	-	-	-
	G06217 Government Employees Benevolent Fund working in T	1.185	-	-	-
	G06220 Punjab Benevolent Fund (Non-Gazetted)	1,921.059	2,511.600	1,711.620	1,968.363
G063	Welfare Fund	2,541.599	3,469.435	3,262.624	3,752.016
	G06305 Mines Labour Housing General Welfare Fund	583.342	645.750	1,203.322	1,383.820
	G06309 Punjab Police Welfare Fund	1,835.698	2,681.935	1,964.205	2,258.835
	G06315 Judicial Officer's Welfare Fund	122.559	141.750	95.097	109.361
G064	Insurance Fund	1,415.680	1,988.917	1,441.137	1,657.307
	G06408 Provincial Government Employees Group Insurance Fund	1,415.542	1,988.917	1,441.137	1,657.307
	G06409 Federal Government Employees Group Insurance Fund (Civil)	0.008	-	-	-
	G06411 District Government Employees Group Insurance Fund	0.004	-	-	-
	G06412 Local Fund Govt. Employees GIF	-	-	-	-
	G06413 Group Insurance Fund for Government Employees	0.126	-	-	-
G10	TRUST ACCOUNTS-OTHERS	454,643.589	664,548.945	760,929.138	840,668.505
G101	Account of Other Departments	53,006.734	114,701.700	129,674.269	157,125.409
	G10107 Deposits of Department of Mineral Deve	0.100	-	-	-
	G10109 Deposits of Industries Department	-	20.000	-	-
	G10111 Food Department Deposits	941.236	1,335.498	472.134	542.954
	G10113 Pak PWD Deposits	44,223.685	93,087.292	122,351.555	148,704.288
	G10131 Forest Cheques	7,841.713	20,258.910	6,850.580	7,878.167

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
G103	Other Deposits & Reserves	490.192	605.000	736.592	847.080
	G10304 Zakat Collection Account	490.192	605.000	736.592	847.080
G104	Other Remittance	401,146.663	549,242.245	630,518.277	682,696.016
	G10402 Forest Remittances	1,485.796	2,499.339	1,054.384	1,212.541
	G10408 Remittance into Treasuries	7,374.819	23,193.852	39,772.075	48,137.886
	G10409 Works Audit Suspense	(4.572)	6.600	3.009	3.460
	G10419 Exchange Account between Civil and Defence (including Navy)	-	-	-	-
	G10425 Cheques	388,062.385	518,558.758	585,449.612	628,467.053
	G10429 Internal Cheques (Public Works)	4,228.235	4,983.696	4,239.197	4,875.076
G11	SPECIAL DEPOSIT - INVESTMENTS	99,170.232	252,709.912	351,290.257	402,583.781
G111	Investment Deposit Accounts	2,000.000	5,000.000	5,000.000	5,000.000
	G11128 Punjab General Provident Investment Fund	2,000.000	5,000.000	5,000.000	5,000.000
G112	Others Deposits Account	97,170.232	247,709.912	346,290.257	397,583.781
	G11212 Deposits of Sugar Cane Dev. Cess Fund	1,905.283	2,656.595	74.883	86.115
	G11215 Revenue Deposits	12,659.754	45,337.333	86,085.683	93,498.535
	G11217 Personal Deposits	42,446.744	98,635.923	128,430.835	135,695.460
	G11218 Forest Deposits	677.070	719.322	1,019.203	1,172.083
	G11238 Security Deposit of Supply Cell	353.801	415.088	845.297	972.091
	G11264 Assignment account (ADB)	15,987.865	35,872.143	52,284.759	67,127.472
	G11265 Assignment Account (Civil)	19,611.691	54,522.556	73,555.017	94,438.269
	G11275 Deposits account Govt. Livestock Farms (Balanced Feed)	565.960	611.532	424.005	487.605
	G11276 Security Deposit of Private Companies	1,011.030	1,683.184	1,601.946	1,842.230
	G11277 Contribution GHFS	942.313	4,169.561	1,213.863	1,395.942
	G11278 Deposit for number plats & Smart Reg. Cards	740.090	2,762.441	331.066	380.725
	G11290 Securities Deposits from Contractor / Suppliers	217.510	259.201	376.926	433.464
	G11294 Deposit Account for Pb. Driving License Fee	51.121	65.033	46.774	53.790
G12	Special Deposit Fund	14,887.047	19,443.623	23,056.318	33,289.764
G12	Relief Funds	107.810	-	-	-
	G12166 PM Relief Fund for Turkiye Earthquake	107.810	-	-	-
G127	Other Funds	11,279.237	14,443.623	18,056.318	23,289.764
	G12713 Income Tax Deduction from Salaries	5,999.678	7,533.482	9,009.496	15,060.920
	G12714 Income Tax Deduction from Contractor / Suppliers	3,702.128	4,952.288	5,579.476	7,001.397
	G12720 Punjab Market Committee Fund	50.000	82.500	-	-
	G12774 National Disaster Management Fund	0.773	-	-	-
	G12777 Adv. pmt of tax U/S 53 of the I.tax Ord.	1,504.867	1,875.353	2,514.976	132.222
	G12785 Fund for enhancing Vegitatable Production	21.791	-	952.370	1,095.225

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account		Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
G128	Pension Fund	3,500.000	5,000.000	5,000.000	10,000.000
	G12801 Punjab Pension Fund	3,500.000	5,000.000	5,000.000	10,000.000
	TOTAL LIABILITY	2,641,404.123	3,156,376.933	3,561,547.886	3,937,588.916
H01	EQUITIES	3,785.159	-	-	-
H011	Equities	3,785.159	-	-	-
	H01101 Residual Equity	3,785.159	-	-	-
	TOTAL EQUITIES	3,785.159	-	-	-
	Total Public Account Expenditure	13,635.582	587,039.928	594,172.658	598,357.404
	NET PUBLIC ACCOUNT (P)	(4,831.165)	0.000	0.000	0.000
	Total Provincial Disbursement	3,059,093.324	4,942,705.758	4,243,087.565	5,414,363.970
	Account No. I (PCF)	2,613,761.697	3,954,084.508	3,759,995.292	4,945,459.248
	Account No. II (PCF)	445,331.626	988,621.250	483,092.273	468,904.722
	GRAND TOTAL	3,059,093.324	4,942,705.758	4,243,087.565	5,414,363.970

ADP RESOURCES

(Rs. in million)				
Head of Account	Accounts 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
REVENUE ACCOUNT				
General Revenue Receipts	2,479,121.237	3,331,722.322	3,144,578.916	4,643,446.497
Current Revenue Expenditure	1,667,169.261	2,074,123.170	2,037,862.986	2,633,836.035
Net Revenue Account	811,951.976	1,257,599.152	1,106,715.930	2,009,610.462
CAPITAL ACCOUNT (ACCOUNT NO.I)				
Current Capital Receipts	3,575.563	52,629.650	54,018.298	230,431.897
Current Capital Expenditure	347,196.681	637,921.410	486,432.597	871,265.809
Net Capital (Surplus / Deficit)	(343,621.118)	(585,291.760)	(432,414.299)	(640,833.912)
PUBLIC ACCOUNT				
Credit	(18,466.747)	(587,039.928)	(594,172.658)	(598,357.404)
Disbursement	13,635.582	587,039.928	594,172.658	598,357.404
Net Public Account	(4,831.165)	0.000	-	0.000
Foreign Assistance for Projects	121,317.653	107,692.610	82,395.970	103,223.450
TOTAL RESOURCES	121,317.653	780,000.000	756,697.601	1,472,000.000
ANNUAL DEVELOPMENT PROGRAMME	121,317.653	655,000.000	641,527.051	842,000.000
Estimated Provincial Surplus / Deficit	-	125,000.000	115,170.550	630,000.000