ANNUAL BUDGET STATEMENT

FY 2026-27

Finance Department

Annual Budget
2026-27

GOVERNMENT OF THE PUNJAB

ANNUAL BUDGET
STATEMENT

FOR
2026 - 2027

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
2026-2027

CONTENTS

PUNJAB FISCAL FRAMEWORK 2026-27

(Rs. In Million)

	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
REVENUE (A=B+C)	**4,196,858**	**4,890,371**	**4,741,507**	**5,600,796**
Federal Transfers (B)	**3,394,582**	**4,091,773**	**3,971,189**	**4,424,033**
Revenue Assignment	3,185,610	4,062,226	3,734,248	4,390,940
Straight Transfers	25,780	13,781	11,138	11,893
Development Grants (PSDP & Foreign)	52,384	10,452	31,420	15,000
Other Grants	4,808	5,313	7,288	6,200
Arrears of previous FY	126,000	-	187,095	-
Revenue (C)	802,276	798,598	770,318	1,176,763
Sales Tax on Services	263,884	333,500	363,500	521,000
Urban Immovable Property Tax	21,045	32,545	27,101	43,500
Agriculture Income Tax	4,081	10,500	3,991	12,500
Motor Vehicle Taxes	29,564	31,221	43,821	74,538
Stamp Duties	39,885	69,113	54,031	72,200
Other Tax Revenue	31,706	47,821	26,816	24,948
Non-Tax Revenue	412,111	273,898	251,058	428,077
EXPENSE (D)	2,568,369	2,706,481	2,954,337	3,292,546
Employee Related Expenses	552,717	630,330	609,800	638,925
Employees Retirement Benefits	433,462	462,160	452,160	500,120
Transfers to LGs	772,843	934,200	879,993	823,881
Subsidies	84,638	72,277	41,808	67,200
Acquisition of Physical Assets	37,151	22,438	56,200	22,580
Repair & Maintenance	71,538	64,591	90,040	36,400
Operating Expense	227,504	198,795	225,000	224,868
Interest Expense	93,695	71,659	64,096	70,059
Others	294,821	250,030	535,240	908,513
NET OPERATING BALANCE (E=A-D)	1,628,489	2,183,891	1,787,170	2,308,250
`	988,213	1,240,000	1,340,000	752,000
Annual Development Program (incl. Foreign Funded Projects)	988,213	1,240,000	1,340,000	752,000
Infrastructure Spending	887,061	1,141,248	1,196,417	704,172
HR-Related Expenses	4,537	11,989	16,933	8,289
Transport Related Expenses	45,341	52,333	55,703	4,643
Other Management Expenses	51,274	34,430	70,947	34,897
`	3,556,582	3,946,481	4,294,337	4,044,546
PRIMARY BALANCE (H) = A - (G - Interest Expense)	733,971	1,015,550	511,266	1,626,309
BUDGET BALANCE (I) = (A-G)	640,276	943,891	447,170	1,556,250
NET CHANGE IN FINANCIAL WORTH (J) = K+L	507,875	523,890	- 64,469	646,250
Net Acquisition of Financial Assets (K)	269,749	551,735	- 17,788	707,466
Supernumerary Surplus	-	160,000	-	-
Net Loans, Capital & Investments	269,749	391,735	- 17,788	707,466
Net Incurrence of Liabilities (L)	238,126	- 27,845	- 46,681	- 61,216
Capital Inflows & Public Debt Foreign Funded Projects	- 45,432	- 47,897	- 74,068	- 49,840
Debt Repayment	- 76,905	- 123,824	- 102,315	- 140,061
FINANCING (M)	360,463	143,876	129,702	128,685
	-	-	-	-
NET FOOD ACCOUNT (STATE TRADING) (N = O+P+Q+R-S-T-U-V)	193	-	-	-
Commercial Borrowing (O) Receipts from Provincial Government (P) Sale of Commodities and Management Receipts (Q) Miscellaneous	-	-	-	-
Receipts from Provincial Government (P)	277,436	-	14,340	30,000
Sale of Commodities and Management Receipts (Q)	98,145	58,183	64,927	12,000
Miscellaneous Receipts (R)	116	100	300	6,000
Debt Servicing (S) Management Expenses (U)	32,085	1,492	555	-
Debt Repayment (T)	341,214	53,631	65,282	12,000
Management Expenses (U)	2,205	3,160	13,730	36,000
Purchase / Operations of Commodities (V)	-	-	-	-

ESTIMATES OF RECEIPTS

(Rs. in million)

	Head of Account	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
(A)	**Total Provincial Consolidated Fund (Revenue + Capital)**	**4,695,768.569**	**5,175,000.000**	**5,073,183.431**	**5,903,461.045**
	Total General Revenue Receipts	**4,196,880.524**	**4,890,371.203**	**4,741,507.241**	**5,600,796.445**
	Federal Divisible Pool	**3,311,630.891**	**4,062,226.344**	**3,921,343.383**	**4,390,940.345**
	Provincial Tax Revenue	390,166.306	524,700.050	519,260.100	748,686.100
	Provincial Non-Tax Revenue	495,083.327	303,444.809	300,903.758	461,170.000
(B)	**Total Current Capital Receipts A/c -I**	**123,185.459**	**226,345.603**	**200,705.336**	**244,664.599**
	Current Capital Receipts	848.452	102,521.113	98,389.969	104,604.024
	Foreign Projects Assistance	122,337.007	123,824.490	102,315.367	140,060.575
(C)	**Total Current Receipts A/c -II**	**375,702.586**	**58,283.194**	**130,970.854**	**58,000.001**
	TOTAL CAPITAL RECEIPTS (B+C)	**498,888.045**	**284,628.797**	**331,676.190**	**302,664.600**

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

		Head of Account	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
		SUMMARY				
		FEDERAL DIVISIBLE POOL	**3,311,630.891**	**4,062,226.344**	**3,921,343.383**	**4,390,940.345**
B		**TAX REVENUE**	**3,311,630.891**	**4,062,226.344**	**3,921,343.383**	**4,390,940.345**
B01		**DIRECT TAXES**	**1,604,436.151**	**1,971,005.682**	**1,968,156.033**	**2,166,923.338**
	B011	Tax on Income	1,600,467.102	1,965,992.759	1,961,848.765	2,159,172.726
	B018	Capital Value Tax on Moveable Assets	3,969.049	5,012.923	6,307.268	7,750.612
B02		**INDIRECT TAXES**	**1,707,194.740**	**2,091,220.662**	**1,953,187.350**	**2,224,017.007**
	B021	Land Custom	368,117.164	453,639.818	403,380.246	481,406.258
	B023	Sales Tax on Import-Share of Net	1,120,206.409	1,381,437.100	1,291,128.377	1,431,370.096
	B024	Federal Excise	218,631.067	255,831.124	258,431.767	311,028.973
	B025	Federal Excise on Natural Gas	240.100	312.620	246.960	211.680

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

		Head of Account	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
	SUMMARY					
	PROVINCIAL RECEIPTS		**885,249.633**	**828,144.859**	**820,163.858**	**1,209,856.100**
B	**TAX REVENUE**		**390,166.306**	**524,700.050**	**519,260.100**	**748,686.100**
B01	**DIRECT TAXES**		**45,322.890**	**70,782.000**	**44,901.000**	**59,451.000**
	B011	Tax on Income (Agriculture)	4,080.728	10,500.000	3,991.000	12,500.000
	B013	Property Tax	21,101.916	32,685.500	27,338.000	43,645.000
	B014	Land Revenue	18,790.721	25,246.500	11,978.000	1,341.000
	B016	Tax on Profession, Trades and Callings	1,326.584	2,350.000	1,568.000	1,965.000
	B017	Capital Value Tax on Immoveable Property	22.941	-	26.000	-
B02	**INDIRECT TAXES**		**338,221.579**	**438,668.050**	**467,620.100**	**673,235.100**
	B023	Sales Tax (GST Provincial)	263,884.793	333,500.000	363,500.000	521,000.000
	B026	Provincial Excise	3,661.860	3,633.700	4,610.000	3,997.000
	B027	Stamps Duty	39,885.441	69,113.000	54,031.000	72,200.000
	B028	Motor Vehicles	30,789.485	32,421.350	45,479.100	76,038.100
B03	**OTHERS INDIRECT TAXES**		**6,621.837**	**15,250.000**	**6,739.000**	**16,000.000**
	B030	Others Indirect Taxes	6,621.837	15,250.000	6,739.000	16,000.000

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

			Head of Account	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
	DETAILS						
	FEDERAL DIVISIBLE POOL			**3,311,630.891**	**4,062,226.344**	**3,921,343.383**	**4,390,940.345**
B	**TAX REVENUE**			**3,311,630.891**	**4,062,226.344**	**3,921,343.383**	**4,390,940.345**
B01	**DIRECT TAXES**			**1,604,436.151**	**1,971,005.682**	**1,968,156.033**	**2,166,923.338**
	B011		**Tax on Income**	**1,600,467.102**	**1,965,992.759**	**1,961,848.765**	**2,159,172.726**
		B01108	Share of Net proceeds assigned to Provinces	1,600,467.102	1,965,992.759	1,961,848.765	2,159,172.726
	B018		**Capital Value Tax on Moveable Property**	**3,969.049**	**5,012.923**	**6,307.268**	**7,750.612**
		B01809	CVT Share assigned to Provinces	3,969.049	5,012.923	6,307.268	7,750.612
B02	**INDIRECT TAXES**			**1,707,194.740**	**2,091,220.662**	**1,953,187.350**	**2,224,017.007**
	B021		**Land Custom**	**368,117.164**	**453,639.818**	**403,380.246**	**481,406.258**
		B02170	Share of Net Proceeds Assigned to Provinces	368,117.164	453,639.818	403,380.246	481,406.258
	B023		**Sales Tax**	**1,120,206.409**	**1,381,437.100**	**1,291,128.377**	**1,431,370.096**
		B02303	Share of Net Proceeds Assigned to Provinces	1,120,206.409	1,381,437.100	1,291,128.377	1,431,370.096
	B024		**Federal Excise**	**218,631.067**	**255,831.124**	**258,431.767**	**311,028.973**
		B02408	Share of Net Proceeds Assigned to Provinces	218,631.067	255,831.124	258,431.767	311,028.973
	B025		**Federal Excise Duty on Natural Gas**	**240.100**	**312.620**	**246.960**	**211.680**
		B02503	Net Proceeds on Excise Duty on Natural Gas Assigned to Provinces	240.100	312.620	246.960	211.680

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

		Head of Account	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
		DETAILS				
		PROVINCIAL RECEIPTS	**885,249.633**	**828,144.859**	**820,163.858**	**1,209,856.100**
B		**TAX REVENUE**	**390,166.306**	**524,700.050**	**519,260.100**	**748,686.100**
B01		**DIRECT TAXES**	**45,322.890**	**70,782.000**	**44,901.000**	**59,451.000**
	B011	**Tax on Income**	**4,080.728**	**10,500.000**	**3,991.000**	**12,500.000**
		Taxes from Agriculture	**4,080.728**	**10,500.000**	**3,991.000**	**12,500.000**
	B01173	Tax on Agriculture Income	4,080.728	10,500.000	3,991.000	12,500.000
	B013	**Property Tax**	**21,101.916**	**32,685.500**	**27,338.000**	**43,645.000**
		Urban Immovable Property Tax	**20,539.931**	**31,545.000**	**26,341.000**	**42,666.000**
	B01301	Ordinary Collection	20,372.575	31,395.000	26,191.000	42,506.000
	B01303	Tax on Luxury Houses	166.398	150.000	-	-
	B01304	Farm House Tax	0.030	-	-	-
	B01310	Other Collection	0.928	-	-	-
		Transfer of Property Tax	**561.985**	**1,140.500**	**997.000**	**979.000**
	B01311	Fees for Registering Documents	37.582	96.000	75.000	85.000
	B01312	Copying Registered Documents	3.402	4.500	8.000	8.000
	B01313	Punjab Tax on Property Other than Agriculture	505.637	1,000.000	760.000	834.000
	B01320	Others	15.364	40.000	154.000	52.000
	B014	**Land Revenue**	**18,790.721**	**25,246.500**	**11,978.000**	**1,341.000**
	B01401	Ordinary Collection	(0.842)	-	-	-
	B01402	Development cess	0.003	-	-	-
	B01403	Malkana	0.603	1.000	1.000	1.000
	B01406	Fines and Forfeitures	18.885	35.200	16.400	16.490
	B01407	Rent of Agricultural Land for a Single Year	96.833	350.000	51.400	51.000
	B01408	Rent from Shops/Other Sites,Nazul Buildings & Land	148.709	55.000	153.400	153.100
	B01409	Others Not Elsewhere Classified	0.016	2.500	0.133	0.135

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
B01412	Recovery for Maintenance of Boundaries and Pillars	0.010	-	-	-
B01413	Fees for Consolidation of Holdings	0.314	0.500	0.100	0.100
B01414	Tirni Grazing Dues	0.165	0.500	-	-
B01415	Collection Fee on the Dues Recovered as Arrears of Land Revenue	0.864	1.500	0.275	0.275
B01416	Revenue Talbana	0.119	0.300	0.300	0.300
B01417	Mutation Fee	17,862.981	24,100.000	11,007.404	454.150
B01418	Copying and Inspection Fee of Patwaries Record	644.450	650.000	734.598	650.500
B01419	Copying Fee for the Preparation of Produce Statement	0.033	2.500	0.040	1.000
B01420	Examination Fee from Naib Tehsildaars	0.048	-	-	-
B01421	Recoveries of Overpayments	2.054	1.500	3.150	3.150
B01422	Collection of Payments for Service Renered	0.183	-	-	-
B01424	Local Rates on Lands Interests Assessable to Land Revenue-Others	13.751	45.000	6.500	6.500
B01425	Land Revenue-Others	1.541	1.000	3.300	3.300
B01427	Rent Rate & Taxes	0.001	-	-	-
B016	**Tax on Profession, Trade and Callings-**	**1,326.584**	**2,350.000**	**1,568.000**	**1,965.000**
B01601	Ordinary Collection	1,178.777	2,350.000	1,418.000	1,965.000
B01603	Deduction at Source	147.807	-	150.000	-
B017	**Capital Value Tax on Immoveable Property**	**22.941**	**-**	**26.000**	**-**
B01701	Urban	22.309	-	25.350	-
B01703	Capital Value Tax on Immovable Assets - Urban (Res	(0.168)	-	0.200	-
B01704	Capital Value Tax on Immovable Assets - Urban (Com	(0.077)	-	0.150	-
B01705	Capital Value Tax on Immovable Assets - Urban (Oth	0.877	-	0.300	-
B02	**INDIRECT TAXES**	**338,221.579**	**438,668.050**	**467,620.100**	**673,235.100**
B023	**Sales Tax**	**263,884.793**	**333,500.000**	**363,500.000**	**521,000.000**
B02361	Ordinary Collections	0.608	-	-	-
B02362	Other Collections	0.030	-	-	-
B02385	Sales Tax on Services (Punjab)	263,884.155	333,500.000	363,500.000	521,000.000

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

		Head of Account	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
B026		**Provincial Excise**	**3,661.860**	**3,633.700**	**4,610.000**	**3,997.000**
	B02601	Malt Liquors-Duty on Bear Manufactured in Pakistan	126.141	85.500	125.000	130.000
	B02602	Duty on Foreign Liquors	752.632	1,050.000	1,315.000	1,145.000
	B02603	Licence Fee for Generally Sale of Foreign Liquor	2,306.769	1,995.000	2,637.200	2,170.250
	B02604	Duty on Manufacturing of Spirit	0.173	-	0.150	0.200
	B02610	Other - Spirit and Fermented Products	0.400	-	-	-
	B02611	Licence Fee for Commercial Spirits	3.807	2.700	5.800	6.500
	B02612	Licence Fee for Denatured Spirits	9.720	9.500	9.800	10.250
	B02613	Permit Fee for Denatured Spirits	27.659	30.500	31.550	35.250
	B02621	Duty on Spirits use in Manufactured of Medicine	367.188	390.000	410.000	419.050
	B02622	Receipts from Distilleries	15.465	15.500	20.500	25.500
	B02623	Collection of Payments for Services Rendered	51.819	55.000	55.000	55.000
	B02625	Fines, Confiscation and Miscellaneous	0.040	-	-	-
	B02628	Others	0.047	-	-	-
B027		**Stamp Duty**	**39,885.441**	**69,113.000**	**54,031.000**	**72,200.000**
		Non-Judicial	**37,989.883**	**65,530.000**	**52,213.451**	**70,281.750**
	B02701	Sale of Stamps	30,617.759	57,182.750	44,006.140	61,726.750
	B02702	Stamps Duties on Bill of Exchange, Cheques etc	6.972	6.500	7.960	8.100
	B02703	Stamps Duties Levied under Supplementary Tax Ordinance, 1957	203.954	200.000	172.000	172.000
	B02704	Other Non Judicial Sale and General Stamps	1,415.011	1,450.000	1,339.100	1,350.000
	B02705	Duty Recovered under Rule 10 and 11 of Pakistan Stamp Rules,1925	355.405	325.000	358.200	360.150
	B02706	Duty on Documents Voluntarily Brought for Adjudication under Section 31 of Act. II 1899	(0.090)	-	-	-
	B02707	Duty on other Immersing Documents	0.009	0.500	0.001	0.500
	B02708	Fines and Penalties	19.435	15.000	20.500	25.000
	B02709	Consular Fees	-	50.000	-	-
	B02710	On transfer of Property Rights of Plots by Developed Authorities/ Housing Societies/ Co-operative Societies	0.009	-	-	-
	B02711	On Declaration of Newspaper/Periodical/Printing Press	0.153	0.250	0.200	0.250
	B02712	Sale of Property Transactions	0.849	-	-	-
	B02713	Duty Levied on Unstamped or Insufficient Stamped Documents under Section 35, 40 & 48 of Act 1899	984.379	1,250.000	990.250	1,310.250
	B02714	Non Judical-Recoveries from Govt.Depar	0.019	-	-	-

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
B02719	Stamp Duty on Receipt issued by Couriers	0.049	-	-	-
B02720	Stamp Duty on Transfer of Right	4,184.853	4,500.000	5,016.500	5,018.250
B02730	Others	201.117	550.000	302.600	310.500
	Judicial	**1,895.558**	**3,583.000**	**1,817.549**	**1,918.250**
B02731	Sale of stamps	0.027	-	-	-
B02732	Court fees	(0.015)	-	-	-
B02734	Court Fees Realized in Stamps	1,840.182	3,500.000	1,750.125	1,850.000
B02735	Fines and Penalties	0.573	-	-	-
B02736	Judicial-Recoveries from Govt.Departme	0.043	-	-	-
B02770	Others	54.748	83.000	67.424	68.250
B028	**Motor Vehicles**	**30,789.485**	**32,421.350**	**45,479.100**	**76,038.100**
	Receipts under Motor Vehicles Act	**29,564.235**	**31,221.300**	**43,821.000**	**74,538.000**
B02801	Fee for Registrations	13,091.035	12,215.050	24,169.450	31,034.100
B02802	Fee for Miscellaneous Receipts	5,504.739	7,500.250	5,146.050	27,194.400
B02803	Receipts under Provincial M.V. Act	10,967.732	11,500.500	14,500.000	16,294.000
B02805	Tax on Luxury Vehicles Levied under Finance Act 1997	0.700	5.500	-	-
B02808	Motor Driving License Fee (LTV HTV PSV	0.029	-	-	-
	Other Receipts	**1,225.250**	**1,200.050**	**1,658.100**	**1,500.100**
B02811	Motor Vehicles Fitness Certificate	0.146	-	-	-
B02812	Motor Vehicles Route Permit	1,225.058	1,200.000	1,658.000	1,500.000
B02813	Recoveries of Overpayments of Transport	0.046	0.050	0.100	0.100
B03	**INDIRECT TAXES**	**6,621.837**	**15,250.000**	**6,739.000**	**16,000.000**
B030	**Other Indirect Taxes**	**6,621.837**	**15,250.000**	**6,739.000**	**16,000.000**
	Entertainment Tax	**0.029**	**-**	**-**	**-**
B03001	Duty Recovered by Sale of Stamp	0.019	-	-	-
B03004	Tax on Cinemas	0.010	-	-	-
	Cess All Types	**12.166**	**-**	**-**	**-**
B03021	Education Cess	0.003	-	-	-
B03023	Betterment Cess	0.001	-	-	-
B03025	Development Cess on Sugar Cane	12.159	-	-	-
B03030	Infrastructure Cess	0.003	-	-	-

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

	Head of Account	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
	Electricity	**157.114**	**8,500.000**	**117.000**	**8,500.000**
B03031	Fee Payable under Electricity Rules	40.525	44.050	41.800	44.050
B03032	Fee Payable under Cinematograph Act and Rules	0.107	0.200	0.200	0.200
B03033	Fee Payable for the Grant of Certificate of Competency to Supervisor and Licenses to Electrical	0.655	1.000	0.750	1.000
B03034	Electricity Duty	95.733	8,436.250	55.750	8,436.250
B03035	Miscellaneous Receipts and Fees	20.087	18.500	18.500	18.500
B03036	Hydel Project Own Source Generation	0.007	-	-	-
	Others, all types	**6,452.528**	**6,750.000**	**6,622.000**	**7,500.000**
B03053	Fees for Registration of Real Estates Agencies	0.654	-	-	-
B03054	Fines and Penalties	-	-	-	-
B03055	Cotton Fees	117.310	250.000	122.000	-
B03066	Tax on Advertisement on Electronic Media	0.679	-	-	-
B03086	Punjab Infrastructure Development Cess	6,333.885	6,500.000	6,500.000	7,500.000
TOTAL TAX REVENUE		**3,701,797.197**	**4,586,926.394**	**4,440,603.483**	**5,139,626.445**
FEDERAL DIVISIBLE POOL		**3,311,630.891**	**4,062,226.344**	**3,921,343.383**	**4,390,940.345**
PROVINCIAL TAX REVENUE		**390,166.306**	**524,700.050**	**519,260.100**	**748,686.100**

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

		Head of Account	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
		SUMMARY				
C		**NON-TAX REVENUE**	**495,083.327**	**303,444.809**	**300,903.758**	**461,170.000**
C01		**INCOME FROM PROPERTY AND ENTERPRISE**	**275,942.899**	**90,678.003**	**105,779.590**	**145,661.814**
	C010	Profits	265,814.927	83,000.000	97,880.616	139,111.000
	C011	State Trading Schemes	0.012	-	-	-
	C013	Interest on Loans & Advance to District Govts. / TMAs	19.355	9.775	9.775	5.617
	C015	Interest on Loans & Advance to Non-Financial Institutions	753.578	664.520	1,183.962	780.170
	C016	Interest on Loans & Advances to Govt. Servants	1.012	0.393	1.185	1.185
	C018	Interest on Loans - Others	3.729	3.000	3.000	3.000
	C019	Dividends	9,350.278	7,000.315	6,701.052	5,760.842
C02		**RECEIPT FROM CIVIL ADMINISTRATION AND OTHER FUNCTIONS**	**37,645.212**	**61,701.950**	**61,947.754**	**65,040.630**
	C021	General Admin. Receipts- Organizations of State	425.533	418.500	420.915	466.500
	C022	General Admin.Receipts- Fiscal Administration	3,121.312	3,205.500	4,048.820	3,205.155
	C023	General Admin. Receipts - Economic Regulation	275.547	280.500	276.617	326.175
	C024	General administration Receipts- Statistics	0.130	-	-	-
	C025	Defence Services Receipts	0.092	-	-	-
	C026	Law and Order Receipt	24,415.225	32,325.750	46,936.180	47,022.300
	C027	Community Services Receipt	4,233.124	5,570.500	4,948.870	6,013.000
	C028	Social Services	4,746.032	18,466.700	4,703.452	6,562.000
	C029	Social Services Miscellaneous	428.217	1,434.500	612.900	1,445.500
C03		**Miscellaneous Receipts**	**181,495.216**	**151,064.856**	**133,176.414**	**250,467.556**
	C031	Economic Services Receipts-Food & Agriculture	1,676.169	3,000.000	2,732.000	2,000.000
	C032	Economic Services Receipts-Fisheries & Animal	2,443.466	2,823.000	3,058.250	3,173.000
	C033	Economic Services Receipts Forest	644.060	1,377.000	843.750	1,332.000
	C034	Economic Services Receipts, Cooperation, Irrigation and Embankment - Drainage Works	12,589.957	25,007.000	13,506.000	43,608.000
	C035	Economic Services Receipts-Others	167.017	1,428.500	169.077	1,380.425
	C036	Other Grants from Federal Govt. Non-Dev.	57,191.140	15,765.526	38,707.451	21,200.200
	C037	Extraordinary Receipt	5,849.065	30,500.000	7,306.000	30,500.000
	C038	Others	75,153.894	57,382.432	54,024.579	135,380.600
	C039	Development Surcharges & Royalties (Fed-Transfers)	25,780.448	13,781.398	12,829.307	11,893.331

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

			Head of Account	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
	DETAIL						
C	**NON-TAX REVENUE - DETAIL**			**495,083.327**	**303,444.809**	**300,903.758**	**461,170.000**
C01	**INCOME FROM PROPERTY AND ENTERPRISE**			**275,942.899**	**90,678.003**	**105,779.590**	**145,661.814**
	C010	**Profit**		**265,814.927**	**83,000.000**	**97,880.616**	**139,111.000**
		C01006	Electricity	36,899.373	35,000.000	25,000.000	43,034.000
		C01011	Punjab Pension Fund	12,500.000	15,000.000	16,000.000	12,000.000
		C01016	Punjab Public Private Partnership Receipts (Govt. Share)		-	-	1,077.000
		C01070	001-Profits from Commercial Accounts of ADs / Attached Dept	216,415.554	3,000.000	2,500.000	3,000.000
		C01070	002-Proceeds from Cash Management Fund		30,000.000	54,380.616	80,000.000
	C011	**State Trading Schemes**		**0.012**	**-**	**-**	**-**
		C01105	Wheat Receipts - Others	0.012	-	-	-
	C013	**Interest on Loans to District Govts / TMAs**		**19.355**	**9.775**	**9.775**	**5.617**
		C01307	Municipal Councils Committees / Corporation / District	19.355	9.775	9.775	5.617
	C014	**Interest on Loans & Advances to Financial Institutions**		**0.008**	**-**	**-**	**-**
		C01410	Others	0.008	-	-	-
	C015	**Interest on Loans to Non-Financial Institutions**		**753.578**	**664.520**	**1,183.962**	**780.170**
		Interest Domestic Loans					
		C01529	Others	753.578	664.520	1,183.962	780.170
	C016	**Interest on Loans and Advances to Government Servants**		**1.012**	**0.393**	**1.185**	**1.185**
		C01601	House Building Advance	0.917	0.302	1.022	1.022
		C01602	Motor Car Advance	(0.024)	0.039	0.007	0.007
		C01603	Motor Cycle or Scooter Advance	0.109	0.052	0.156	0.156
		C01606	Interest on HBA	0.008	-	-	-
		C01608	Interest on Motor Cycle Advance	0.002	-	-	-
	C018	**Interest on Loans - Others**		**3.729**	**3.000**	**3.000**	**3.000**
		C01802	Interest on Arrears of Revenue	3.727	3.000	3.000	3.000
		C01814	Interest on undistributed pension paid	0.002	-	-	-
	C019	**Dividends**		**9,350.278**	**7,000.315**	**6,701.052**	**5,760.842**
		C01901	Dividends from Government Investments (Financial Institutions)	3,384.646	3,000.000	4,700.737	3,760.527
		C01902	Dividends from Government Investments (Non-Financial Institutions)	5,965.632	4,000.315	2,000.315	2,000.315

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account			Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
C02	**RECEIPT FROM CIVIL ADMINISTRATION AND OTHER FUNCTIONS**		**37,645.212**	**61,701.950**	**61,947.754**	**65,040.630**
	C021	**General Administration Receipts- Organs of State**	**425.533**	**418.500**	**420.915**	**466.500**
	C02101	Examination Fee Realised by PPSC	423.025	402.000	417.600	450.000
	C02103	Recoveries of Overpayments	2.462	16.500	3.315	16.500
	C02104	Collection of Payments for	0.046	-	-	-
	C022	**General Administration Receipts- Fiscal Administration**	**3,121.312**	**3,205.500**	**4,048.820**	**3,205.155**
	C02201	Private Organization	-	-	-	-
	C02204	Recoveries of Overpayments	4.418	5.500	0.410	5.500
	C02206	Audit Other	-	-	-	-
	C02241	Contribution of Pensions & Gratuities	297.714	265.000	1,317.400	285.000
	C02243	Others	54.203	70.000	59.250	70.000
	C02244	Fiscal Administration-Receipts-in-Aid	0.377	-	1.760	-
	C02245	Fiscal Administration-Receipt in Aid	410.943	440.000	525.000	420.000
	C02248	Recoveries of Overpayments of Pension	2,353.657	2,425.000	2,145.000	2,424.655
	C023	**General Administration Receipts-Economic Regulations**	**275.547**	**280.500**	**276.617**	**326.175**
	C02301	Fee for deposits and Registration of T	0.001	-	-	-
	C02302	Fee Realized under the Insurance Act,	0.457	-	-	-
	C02304	Receipts under the Companies Ordinance 1984	2.564	3.000	1.723	3.000
	C02305	Federal fees for weights and measures	-	-	-	-
	C02306	Receipts under the Weights & Measures and Trade Employees Act	261.654	265.500	265.300	308.175
	C02308	Receipts under Anti-Dumping Duties Ord	0.018	-	-	-
	C02310	Collection of Stamp Vendors Licence Fee	9.702	12.000	9.594	15.000
	C02370	Others	1.151	-	-	-
	C024	**General administration Receipts- Statistics**	**0.130**	**-**	**-**	**-**
	C02470	Others	0.130	-	-	-
	C025	**Defence Services Receipts**	**0.092**	**-**	**-**	**-**
	C02501	Fighting Forces	0.092	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

	Head of Account	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
C026	**Law and Order Receipts:**	**24,415.225**	**32,325.750**	**46,936.180**	**47,022.300**
	Justice	**1,258.278**	**1,500.000**	**4,503.000**	**1,750.000**
C02601	Sale proceeds of unclaimed and Escheated Property	92.261	118.450	65.625	119.000
C02602	Court Fees Realized in Cash	12.385	12.550	4.500	5.500
C02603	Court Fees Realized in Cash	1.948	2.500	0.500	2.500
C02604	General Fees, Fines & Forfeitures	885.518	1,175.000	4,235.250	1,402.500
C02605	Leadership and Mukhtarship Examination Fees	0.009	-	-	-
C02606	Receipts of the Supreme Court	0.065	-	-	-
C02607	Receipt of the Official Assignee	0.029	-	-	-
C02608	Receipt of the Official Receiver	0.220	-	-	-
C02609	Receipt of the official Record Room	0.034	-	-	-
C02610	Recoveries of Overpayments	43.996	50.000	73.500	70.000
C02612	Collection of the Payments for Service Rendered	14.204	16.500	19.500	25.500
C02613	Others	207.609	125.000	104.125	125.000
	Police Departments Receipts	**21,493.529**	**29,000.000**	**39,982.600**	**42,500.000**
C02631	Police supplied to Railway	7.005	0.500	70.000	74.900
C02632	Police supplied to Federal Govt	109.432	70.000	34.000	35.000
C02634	Police supplied to Public Dept. Private Companies and Persons	579.214	665.000	520.100	530.000
C02636	Fees, Fines and Forfeitures	135.402	185.000	156.000	160.000
C02637	Motor Driving Licence Fees	11,033.183	14,500.000	16,850.000	17,501.000
C02638	Police Traffic Fines	7,608.957	11,200.000	16,250.000	17,100.000
C02639	Police Land Receipts	0.445	-	-	-
C0263A	E-Challan	1,077.458	1,475.000	4,936.000	5,833.000
C02640	Recoveries of Overpayments	783.365	750.000	780.000	800.000
C02641	Collection of Payments for Services Rendered	1.798	4.500	1.000	1.100
C02642	Others	157.239	150.000	385.500	465.000
C02645	Receipt of Provincial Police Complaint	0.031	-	-	-
	Provincial Border Force	**0.846**	**-**	**-**	**-**
C02646	Cash Receipt under Arms Act	0.844	-	-	-
C02650	Others	0.002	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

		Head of Account	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
		Jails	**241.628**	**240.250**	**177.300**	**194.800**
	C02656	Sale proceeds of Articles manufactured in Jail	103.056	75.000	65.000	75.000
	C02657	Value of supplies made by Factory Department to Maintenance Deptt in Jail	11.995	22.500	8.000	12.000
	C02658	Income from Hired Convicts	0.541	1.000	0.500	1.000
	C02659	Recoveries of Overpayment	90.184	85.500	75.000	76.000
	C02660	Collection of Payments for Service Rendered	0.684	0.750	0.800	0.800
	C02661	Others	35.168	55.500	28.000	30.000
		Civil Defence	**35.493**	**40.000**	**42.000**	**45.500**
	C02666	Ordinary receipts	0.039	-	-	-
	C02668	Fines Realization	34.696	35.500	35.500	39.000
	C02669	Others	0.633	4.500	6.500	6.500
	C02676	Sale Proceeds of unclaimed and Escheated Property	0.123	-	-	-
	C02677	Other receipts	0.002	-	-	-
		Receipts of Interior/ Home Department	**1,385.451**	**1,545.500**	**2,231.280**	**2,532.000**
	C02691	Forensic Laboratory Fee	54.760	45.500	30.880	32.000
	C02694	Fee for Armouring of Vehicles and Comp	0.500	-	-	-
	C02696	E-Challan Punjab Highway Patrol	1,330.191	1,500.000	2,200.400	2,500.000
C027		**Community Services Receipts:**	**4,233.124**	**5,570.500**	**4,948.870**	**6,013.000**
		Works - Buildings	**1,171.482**	**2,094.000**	**1,767.700**	**2,215.150**
	C02701	Building Rent	927.795	1,683.950	1,431.620	1,784.000
	C02703	Recoveries of Expenditure	1.611	1.950	1.850	2.050
	C02704	Recoveries of Over Payment	42.075	22.500	29.000	23.500
	C02705	Collection of Payments for Services Rendered	2.451	5.500	4.500	5.600
	C02706	Others	197.550	380.100	300.730	400.000
		Works - Communications	**2,793.734**	**3,406.000**	**3,132.300**	**3,734.850**
	C02711	Buildings Rent	1.520	1.000	1.300	1.500
	C02712	Tolls on Roads and Bridges	1,954.564	2,500.000	2,318.000	2,749.700
	C02713	Recoveries of Expenditure	0.125	-	-	-
	C02714	Recoveries of Over Payment	160.170	45.000	82.000	47.000
	C02715	Collection of Payments for Services Rendered	1.262	1.500	1.500	1.650
	C02716	Other	638.786	825.000	694.700	900.000
	C02717	Fee for use of Right of Way for Laying Cables / Pipelines of all Provincial Roads	37.307	33.500	34.800	35.000
	C02718	Taxes on Roads and Bridges	-	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

	Head of Account	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
	Public Health	**267.352**	**70.500**	**48.870**	**63.000**
C02721	Sale proceeds of sera and vaccines	0.009	-	-	-
C02724	Recoveries of Overpayments	8.848	15.500	9.250	15.500
C02725	Collection of Payments for Services Rendered	0.169	1.500	26.300	31.500
C02726	Others	256.539	50.000	9.450	10.500
C02727	Income from Bagh-e-Jinnah	1.787	3.500	3.870	5.500
	Scientific Research and Survey	**0.556**	**-**	**-**	**-**
C02733	Collection of Payments for Services rendered	0.050	-	-	-
C02734	Others	0.450	-	-	-
C02735	Receipts of Pakistan Technology Board	0.014	-	-	-
C02743	Others - Citizens Community Board	0.042	-	-	-
C028	**Social Services**	**4,746.032**	**18,466.700**	**4,703.452**	**6,562.000**
	Education	**1,748.397**	**2,816.700**	**1,746.452**	**2,837.000**
C02801	Fees Government University Art Colleges	434.153	1,002.250	402.500	1,002.250
C02802	Fees Govt University, Professional Art Colleges	9.565	15.000	8.500	15.000
C02803	Fees Government Secondary (including Intermediate Classes), School	38.198	65.500	35.000	65.500
C02804	Fees Government Primary School	0.252	-	-	-
C02806	Recoveries from Local Bodies for Primary Education	0.032	-	-	-
C02807	Fees and Other Receipts Govt. Special Schools	23.498	15.200	24.600	25.000
C02808	Receipts of Technical & Commercial Institutes	0.010	0.500	10.852	11.000
C02810	Education - General Income from Endowm	0.063	-	-	-
C02811	General Cess Fund	0.009	-	-	-
C02812	Education General Hostel Fees	1.037	1.500	1.300	1.500
C02813	Education General-Admission Fees	63.957	115.500	64.200	115.500
C02814	Education General-Recoveries of Overpayments	582.163	875.000	595.500	875.000
C02815	Collection of Payments for Services Rendered	0.973	1.000	168.500	176.250
C02816	Archaeology	0.717	-	-	-
C02817	Receipts from Museums	0.002	-	-	-
C02818	Education-Others	593.353	725.250	435.500	550.000
C02819	Receipts from Boys Secondary Schools	0.176	-	-	-
C02820	Receipts from Girls Secondary Schools	0.066	-	-	-
C02824	Receipts from Libraries	0.173	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

		Head of Account	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
		Health	**2,997.635**	**15,650.000**	**2,957.000**	**3,725.000**
	C02851	Health-Medical Colleges	0.049	5.000	2.500	5.000
	C02852	Health-Dental Colleges	0.870	2.800	1.750	2.800
	C02853	Health Schools	1.510	2.000	0.241	-
	C02854	Health-Medical Schools	0.449	0.500	-	-
	C02855	Health Sale of Outdoor Tickets	66.967	130.550	70.100	95.000
	C02856	Health-Recoveries of Diet Charges	5.093	8.400	9.200	9.500
	C02857	Health Room Rent	0.181	1.250	0.950	1.200
	C02858	Health-Government Share of Fees Realized by Doctor from Patient	499.125	850.000	530.000	950.000
	C02859	Health-Mental Hospital Receipts	5.770	7.500	6.200	7.500
	C02861	Health contributions from Local Bodies on account of Salaries of District Medical Officers	(0.160)	-	-	-
	C02862	Health-Contributions from Local Bodies	0.003	-	-	-
	C02864	Health-Contribution by Federal Government	0.071	-	-	-
	C02865	Health Other Contributions	10.453	16.500	20.000	25.000
	C02866	Health Recoveries of Overpayment	1,161.463	500.000	510.000	604.000
	C02867	Health-Collection of Payments for Services Rendered	3.854	10.000	3.900	4.500
	C02868	Health fee for Chemical Examination	43.806	43.500	70.500	75.000
	C02869	Health fees for Medical Examination	13.633	20.500	6.300	6.500
	C02870	Health Fee realized on A/C of Registration of Private Clinic, Laboratories & X-Rays Clinic	12.789	13.500	1.500	1.500
	C02871	Health other Receipts	802.101	950.000	1,350.000	1,550.000
	C02872	Fees Realised on Account of Birth and Death Certificates	7.819	10.000	6.655	10.000
	C02873	Fees realised on account of Anti-Rabic Treatment	12.419	12.500	25.000	27.500
	C02874	Income from Endowments	0.004	-	-	-
	C02875	Health - Other Receipts	94.072	110.500	117.300	125.000
	C02876	Fines Collected by Environment Protect	140.060	150.000	218.000	225.000
	C02877	Govt. Share Insurance Fund Pertaining	115.234	12,805.000	6.904	-
C029		**Social Services Miscellaneous**	**428.217**	**1,434.500**	**612.900**	**1,445.500**
		Manpower Management	**0.277**	**-**	**-**	**-**
	C02901	Emigration Fees	0.096	-	-	-
	C02905	Receipts under the West Pakistan Ordinance, 1969	0.040	-	-	-
	C02906	Registration and other Fees from Pakistanis working Abroad	0.141	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
	Housing & Physical Planning	**426.185**	**1,433.000**	**610.000**	**1,442.500**
C02931	Sale of Plots	268.463	817.250	490.000	817.250
C02933	Income from Satellite Town Schemes	108.478	450.500	70.000	460.000
C02934	Recoveries of Overpayment	0.233	-	-	-
C02950	Others	49.011	165.250	50.000	165.250
	Social Security and Social Welfare Measures	**1.755**	**1.500**	**2.900**	**3.000**
C02951	Receipts under the Wild Birds &Wild Animals Protection Act	0.003	-	-	-
C02955	Penalties under Punjab Consumer Protection Act, 2005	1.501	1.500	2.900	3.000
C02970	Others	0.251	-	-	-
C03	**MISCELLANEOUS RECEIPTS**	**181,495.216**	**151,064.856**	**133,176.414**	**250,467.556**
C031	**Economic Services Receipts-Food & Agriculture**	**1,676.169**	**3,000.000**	**2,732.000**	**2,000.000**
	Food	**3.761**	**-**	**-**	**-**
C03102	Recoveries of overpayments	3.761	-	-	-
	Agriculture	**1,672.408**	**3,000.000**	**2,732.000**	**2,000.000**
C03116	Agriculture Receipts	0.648	-	-	-
C03117	Receipts from Experimental Farms	136.763	143.250	143.000	150.000
C03118	Receipts from Agriculture / Seed Farms	260.823	290.000	290.000	300.000
C03119	Receipts from District Farms	0.276	-	-	-
C03120	Receipts from Agriculture / Engineering / Machinery Maintenance Farms	121.378	215.000	110.000	115.000
C03121	Receipts from Boring Operation	19.797	50.000	25.000	25.000
C03122	Receipts from Research Operation	393.403	400.150	380.000	390.000
C03123	Receipts from Plant Protection Operations	306.734	320.000	320.000	335.000
C03124	Receipts from Soil Conservation & Operation	19.572	40.100	20.000	20.000
C03125	Receipt of Zoo	0.042	-	-	-
C03126	Operation Fees other than Cotton Fee under Cotton Control Ordinance	6.659	10.000	8.000	10.000
C03129	Receipts from Karkhana Alat-e-Zarae	0.114	-	-	-
C03130	Agricultural Receipts from Government Gardens	0.012	-	-	-
C03131	Agriculture Receipts form Station Gardens	1.127	-	-	-
C03132	Agriculture - Receipts of Arrears for Ex-Commission Agents on account of Sale of Cotton Seeds and Fertilizer	3.963	-	-	-
C03133	Receipts from Farm Managements Project	75.233	250.000	100.000	23.000

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

		Head of Account	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
	C03134	Recoveries of Overpayments	56.325	75.000	35.000	40.000
	C03135	Collection of payments for Service Rendered	7.944	15.000	8.000	10.000
	C03136	Agriculture - Others	246.035	1,170.000	1,275.000	566.000
	C03138	Registration Fee - Seed Industry	0.368	-	-	-
	C03139	Enlisting fee-seed industry	0.107	-	-	-
	C03140	Renewal fee - seed industry	0.010	-	-	-
	C03142	Plant Breeder's Rights Fee	0.013	-	-	-
	C03143	Receipt on Account of sale of Marketab	14.404	15.000	17.000	15.000
	C03199	Others	0.658	6.500	1.000	1.000
C032	**Economic Services Receipts-Fisheries & Animal**		**2,443.466**	**2,823.000**	**3,058.250**	**3,173.000**
		Fisheries	**766.365**	**823.000**	**810.250**	**868.000**
	C03201	Ordinary Receipts	753.174	805.000	795.250	850.000
	C03202	Grants made by the Agriculture Research Council	0.086	-	-	-
	C03203	Recoveries of Overpayments	1.969	2.500	2.500	2.500
	C03204	Collection of Payments for Services rendered	0.022	-	-	-
	C03205	Others	11.114	15.500	12.500	15.500
		Animal Husbandry	**1,677.101**	**2,000.000**	**2,248.000**	**2,305.000**
	C03221	Veterinary College and School Fees	1.481	1.500	0.850	-
	C03223	Receipts from Livestock Farms	532.235	656.500	570.000	575.000
	C03224	Receipts from Broiler Farms	121.094	171.026	134.600	145.000
	C03225	Receipts from Research Institute	136.511	120.000	137.100	140.000
	C03226	Receipts from transferred Agri. Farms	56.859	62.000	62.500	66.000
	C03227	Insemination Fees	138.952	190.000	120.400	125.000
	C03228	Receipts from Biological Section	550.891	505.000	492.050	495.000
	C03229	Recovery of Overpayments	11.700	25.000	11.000	11.500
	C03230	Collection of payments for service ren	0.028	-	-	-
	C03231	Others	123.667	268.974	609.500	610.000
	C03232	Receipts on account of Sale of Semen	3.683	-	110.000	137.500
C033	**Economic Services Receipts Forest**		**644.060**	**1,377.000**	**843.750**	**1,332.000**
	Forest		**644.060**	**1,377.000**	**843.750**	**1,332.000**
	C03301	Timber and Other Produce Removed from the Forest by Govt. Agencies	136.046	256.650	51.600	159.500
	C03302	Timber and Other Produce Removed from the Forest by Government Agencies - Firewood & Charcoal	0.708	16.500	0.500	16.500

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
C03305	Timber and Other Produce Removed the Forest by Government - Brush wood, Chips and Stumps	10.428	10.250	1.700	1.800
C03307	Timber & Other Produce Removed from the Forest by Consumer or Purchaser - Transfer	45.201	450.000	187.830	450.000
C03310	Timber & Other Produce Removed from the Forest by Consumer or Purchaser - Gazing and Fodder Grass	7.057	11.250	9.500	14.625
C03311	Timber & Other Produce Removed from the Forest by Consumer or Purchaser - Honey, Herbs & Medicinal Plants	12.610	18.150	13.500	20.500
C03312	Timber & Other Produce Removed from the Forest by Consumer or Purchaser - for Plants, Stumps, Seeds Mazri, Mazri, Palm, Grass other than fodder etc	0.911	-	-	-
C03314	Drift. Waif Wood & Confiscated forest Produce	9.391	10.500	36.250	40.500
C03315	Revenue from Forests not Managed by Govt.	0.710	-	23.100	24.500
C03321	Fines & Forfeitures (Except Fines by Court)	0.896	-	10.200	10.500
C03322	Compensation under Forest Act including Fines by Courts	74.908	130.250	88.500	95.750
C03323	Lease Rent from Temporary Cultivation	3.026	50.000	1.300	1.500
C03324	Hire Charges of Bulldozers and Other Machinery	0.042	-	-	-
C03325	Recovery of Water Rates	0.360	-	-	-
C03326	Rent of buildings, Shops, Lands and Water Mills	16.367	32.250	15.600	20.000
C03327	Receipts under Wild Birds and Wild Animals Protection	134.986	175.000	215.000	250.000
C03328	Recoveries of Overpayment	2.002	15.500	5.770	10.125
C03329	Collection of Payments for Services Rendered	3.709	5.000	15.500	20.500
C03330	Receipts on account of Tree Cess	4.915	10.700	3.400	10.700
C03370	Other Receipts	179.787	185.000	164.500	185.000
C034	**Economic Services Receipts, Cooperation,**	**12,589.957**	**25,007.000**	**13,506.000**	**43,608.000**
	Irrigation and Embankment - Drainage Works				
	Cooperation	**2.555**	**5.955**	**7.000**	**6.955**
C03401	Audit Fee	0.010	-	-	-
C03403	Recovery from other Provincial Govts on account of training in Cooperative Training Institutions	0.041	0.800	0.048	0.040
C03404	Recovery of Overpayments	1.206	3.805	1.415	1.415
C03406	Others	1.298	1.350	5.537	5.500

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

		Head of Account	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
		IRRIGATION	**12,587.402**	**25,001.045**	**13,499.000**	**43,601.045**
		Irrigation Works	**12,529.097**	**24,929.875**	**13,439.000**	**43,535.000**
	C03431	Direct Receipts on account of Water Rate	11,485.367	23,807.000	12,246.640	42,278.000
	C03432	Direct Receipts on account of sale of water	111.491	104.125	240.000	245.000
	C03433	Recoveries of Expenditure	2.408	3.500	2.360	-
	C03434	Irrigation Works-Others	474.144	495.000	400.000	425.000
	C03435	Toll on Barrages	455.687	520.250	550.000	587.000
		Embankments and Drainage	**58.305**	**71.170**	**60.000**	**66.045**
	C03461	Direct receipts on account of sale of	0.080	-	-	-
	C03465	Works - Others	-	70.125	60.000	65.000
	C03481	Other Miscellaneous Revenue	0.008	-	-	-
	C03483	Fines U/S 61 & 61A of Cooperative Societies Act, 1925	-	1.045	-	1.045
C035		**Economic Services Receipts-Others**	**167.017**	**1,428.500**	**169.077**	**1,380.425**
		Fuel and Power	**0.115**	**-**	**-**	**-**
	C03503	Others	0.004	-	-	-
	C03504	Commitment Fee for Gas Allocation	0.111	-	-	-
		Industrial and Mineral Resources	**6.085**	**5.000**	**6.600**	**6.600**
	C03506	Industrial Safety - Explosives Department	4.485	5.000	6.600	6.600
	C03507	Receipts under Excise Duty on Minerals	-	-	-	-
	C03508	Others - Industrial and Mineral Resources	1.600	-	-	-
		Printing	**94.472**	**116.675**	**85.523**	**35.000**
	C03511	Sale of Gazette	0.465	-	-	-
	C03512	Sale of other Govt. Publications	0.157	3.325	0.216	-
	C03514	Civil Listed Other Publication	0.008	-	-	-
	C03515	Sale of Forms and Registers	0.002	-	-	-
	C03516	Sale of Service Books	0.071	-	-	-
	C03517	Sale of Forms and Registers to Union Councils	6.857	6.000	8.332	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account			Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
	C03518	Sale of Other Forms	18.539	22.000	8.175	-
	C03520	Printing Charges for work done for Provincial Govt. Departments	67.982	85.100	13.200	35.000
	C03521	Printing Recoveries of Overpayments	0.188	-	-	-
	C03523	Others	0.203	0.250	55.600	-
		Investment Promotion and Supplies	**0.269**	**-**	**-**	**-**
	C03531	Fees on account of Purchase of Stores	0.234	-	-	-
	C03534	Receipts of Textile Commissioner	0.034	-	-	-
	C03538	Recoveries of Overpayments	0.001	-	-	-
		Industries	**66.035**	**1,306.825**	**76.954**	**1,338.825**
	C03541	Industries Receipts	0.047	1,242.325	0.154	1,242.325
	C03544	Fees for Inspection of Boilers	36.479	36.000	46.300	50.000
	C03545	Fees under Partnership Act,1932	28.202	27.500	29.500	45.000
	C03546	Recoveries of Overpayments	0.442	1.000	1.000	1.500
	C03549	Others	0.183	-	-	-
	C03550	Technical Education & Vocational Training Authority (TEVTA)	0.682	-	-	-
		Transport and Communication (C03551 - 55)	**0.041**	**-**	**-**	**-**
	C03553	Others	0.041	-	-	-
C036	**Grants**		**57,191.140**	**15,765.526**	**38,707.451**	**21,200.200**
	Grants		**57,191.140**	**15,765.526**	**38,707.451**	**21,200.200**
	C03601	Foreign Grants - Development Grants	-	452.400	2,998.800	4,025.200
	C03602	Foreign Grants - Non-Development Grants from Foreign Governments	2,089.474	5,313.126	4,288.760	2,175.000
	C03603	Others Grants from Federal Govt. (Dev)	2,718.166	10,000.000	30,421.566	15,000.000
	C03604	Other Grants from Federal Govt. Non-Dev. Fed. Govt.	48,874.250	-	998.325	-
	C03634	Foreign Aided Project	3,509.250	-	-	-
C037	**Extraordinary Receipts**		**5,849.065**	**30,500.000**	**7,306.000**	**30,500.000**
		Extraordinary Receipts	**5,688.773**	**29,244.500**	**6,719.847**	**18,744.500**
	C03701	Sale of Land	764.671	50.000	3,539.956	1,020.000
	C03702	Sale of Land - Sale of Town Sites in Colonies	2,115.601	25,074.500	1,028.374	13,600.000

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

	Head of Account	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
C03703	Sale of Land-Sale of Under Developed Agri. Land	2,172.091	2,500.000	1,687.174	2,500.000
C03704	Sale of Land - Sale of under-developed Agriculture Land by Auction or Private Treaty in Colonies	29.755	40.000	2.054	40.000
C03705	Sale of Land-Property Rights to Tenants in Colonies	261.925	320.000	150.986	320.000
C03706	Sale of Other Government Assets	7.450	10.000	14.317	14.500
C03707	Other Receipts - Fees, Fines and Forfeitures	336.339	1,250.000	296.986	1,250.000
C03708	Sale of State owned Assets	0.013	-	-	-
C03709	Sale of Land by PPB / RPC	0.928	-	-	-
	Sale of Agricultural Machinery	**0.433**	**-**	**-**	**-**
C03712	Sale of Threshers	0.113	-	-	-
C03720	Others	0.320	-	-	-
	Others - Receipts	**159.859**	**1,255.500**	**586.153**	**11,755.500**
C03721	Sale Proceed and Rent of Agri. Land	0.048	0.500	0.010	0.500
C03722	Interest on deferred payments of Land sold in colonies	4.018	5.000	4.550	5.000
C03725	Others - Receipts	156.123	1,250.000	284.593	1,250.000
C03727	Recovery of Monetized Value of Vehicle	0.099	-	-	-
C03742	Receipts of Enercon	(0.433)	-	-	-
C03743	Fee Collected by Staff Welfare Organiz	0.004	-	-	-
C03750	Transfer of Funds for Erstwhile PCBL	-	-	-	10,000.000
C03783	Fines and Penalities imposed by PERA	-	-	297.000	500.000
C038	**Others**	**75,153.894**	**57,382.432**	**54,024.579**	**135,380.600**
C03801	Unclaimed Deposits	29,775.264	-	-	-
C03802	Sale of Stores and Materials	164.970	50.000	8.800	8.800
C03803	Sale of Land & Houses, etc.	0.451	-	-	-
C03804	Contributions	0.035	-	-	-
C03805	Rent, Rates & Taxes	160.268	165.000	161.000	165.000
C03806	Citizenship, Nationalization, Passport and Copyright Fees	0.013	-	-	-
C03807	Realizations under the Monopolies & Restrictive Trade Practices Ordinances	1.291	-	-	-
C03808	Receipts under the Mines & Oil-fields & Mineral Development (Federal Control) Act, 1948	28,195.374	30,000.000	30,001.000	50,000.000
C03809	OS. Recpts from levy of excse duty imp	1.089	-	-	-
C03810	Departmental Receipts from Fertilizers	0.002	-	-	-
C03813	Other Receipts - Fees realized under the Import & Export Act 1950	0.029	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
C03814	Other Receipts - Sale proceeds of Export Guides	(35.838)	-	-	-
C03816	Other Receipts - Sale of Publicity Material and rent of Documentaries and Films	0.011	-	-	-
C03818	Fees for Registration of Societies under the Registration Act	7.071	8.000	8.500	15.000
C03820	Sale Proceeds of Highway Safety Codes	2.501	-	-	-
C03821	Receipts of Tourist Department	151.220	150.000	190.000	210.000
C03822	Receipts from Zoological Gardens	0.045	-	-	-
C03824	Recoveries of Overpayment	2,381.947	2,250.000	2,568.000	2,650.000
C03825	Collection of Payments for Service Rendered	18.995	5.500	17.500	17.500
C03828	Leather Export Cess	0.057	-	-	-
C03829	Fees, Fines & Forfeiture	1,441.534	1,750.000	895.000	950.000
C03831	Fees, and Subscription by Petitions Writer and Traders in Katchery Compounds	6.028	6.500	4.300	4.500
C03832	Licence fee for Storage or Sale of Petroleum	0.306	-	-	-
C03833	Fees under the Poisons Act	0.020	-	-	-
C03834	Fees under the West Pakistan Ordinance 1960.	0.055	-	-	-
C03835	Arms Licence Fees	1,187.060	2,720.750	4,047.120	4,425.200
C03837	Fees for all Allotment of Land and Gardens to Refugees	0.101	-	-	-
C03838	Fees for the Screening of the Films (I	0.659	-	-	-
C03839	Settlement Fees	1.777	-	-	-
C03840	Fees for transfer & issue of Duplicate	2.424	-	-	-
C03841	Fee Fines not Specified Elsewhere	390.601	375.000	421.500	425.000
C03844	Copying agency accounts	0.009	-	-	-
C03845	Ferry Receipts under the Ferries Act of 1978	10.002	-	-	-
C03846	Receipts from the deposit account of the Chief Settlement Commissioner	11.519	20.000	-	-
C03849	Contractor Penalty	33.596	-	-	-
C03850	Miscellaneous recoveries made by NAB from defaulte	148.425	-	19.759	-
C03854	Certificate Fee of Environment Laborat	0.079	-	-	-
C03855	Initial Environmental Examination and Environmental	67.494	65.000	67.200	70.250
C03859	Collection of Registration / Work Perm	0.564	-	-	-
C03863	Recoveries made by M/O Environment-Loc	0.005	-	-	-
C03866	Fee for Issuance of Licences to Private Security C	0.016	-	-	-
C03867	Fee for renewal of licences of Private Security Co	1.846	3.500	2.700	3.500
C03870	Others	10,547.608	19,390.682	14,640.000	35,440.650
C03871	Hajj Arrangement - Recoveries of Electric	0.053	-	-	-
C03872	Other Receipts - Recoveries of Claims Under the Ehtasab Act 1997	3.084	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

	Head of Account	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
C03878	Fee for Grant / Renewal of Licences for Registration / Fines of Internet Cafes	2.972	-	-	-
C03879	Recoveries made by Anti Corruption Establishment	22.927	55.000	25.200	25.200
C03880	TMA Other Non-tax Revenues	0.189	-	-	-
C03882	Deposit of Fee, under Power Generation Policy, 2006	0.005	-	-	-
C03886	Fee for Issuance of Fee & Registration	0.049	-	-	-
C03887	Fines on Hoarding & High Price Sale	11.372	12.500	20.000	25.000
C03894	Fines of Lahore Ring Road Authorities	87.822	80.000	95.000	110.000
C03899	Fees, Fines and Foreiture - Transport Department	348.898	275.000	832.000	835.000
C0380R	Suthra Punjab Receipts	-	-	-	40,000.000
C039	**Development Surcharge & Royalities(Fed-Transfers)**	**25,780.448**	**13,781.398**	**12,829.307**	**11,893.331**
C03904	Surcharge-on Natural Gas Share of Net Proceeds assigned to Provinces	2,268.501	1,810.698	2,701.886	1,735.631
C03907	Net Proceed of Royalty on Crude Oil assigned to Provinces	9,653.393	9,383.500	6,473.410	8,221.220
C03908	Net Proceed of Royalty on Natural Gas assigned to Provinces	3,284.468	2,587.200	1,962.940	1,936.480
C03922	Net Proceed of Wellhead Value Receipts	283.628	-	127.493	-
C03923	Net Proceed of Windfall Levy against C	10,290.458	-	1,563.578	-
TOTAL GENERAL REVENUE RECEIPTS		**4,196,880.524**	**4,890,371.203**	**4,741,507.241**	**5,600,796.445**

ESTIMATES OF CAPITAL RECEIPTS

(Rs. in million)

Head of Account	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
E CAPITAL RECEIPTS	**481,961.764**	**279,108.357**	**295,156.245**	**275,114.601**
Account No.I	**848.452**	**102,521.113**	**98,389.969**	**104,604.024**
Account No.II	**375,702.586**	**58,283.194**	**130,970.854**	**58,000.001**
E02 RECOVERIES OF LOANS AND ADVANCES	**848.452**	**4,624.605**	**24,321.569**	**54,763.610**
E022 From District Govts. TMAS / Local Bodies	**14.734**	**14.105**	**14.105**	**13.139**
E02202 TMAs	14.734	14.105	14.105	13.139
E024 From Non-Financial Institutions	**745.747**	**4,520.562**	**24,218.308**	**54,661.315**
E02420 Others	745.747	4,520.562	24,218.308	54,661.315
E025 From Govt Servants	**87.968**	**89.938**	**89.156**	**89.156**
E02501 House Building Advance	77.656	81.786	77.836	77.836
E02502 Motor Car Advance	7.304	5.949	8.002	8.002
E02503 Motor Cycle Advance	3.000	2.203	3.318	3.318
E02504 Cycle Advance	0.008	-	-	-
E026 From Private Sector	**0.003**	**-**	**-**	**-**
E02602 To Cultivators	0.003	-	-	-
E03 DEBT	**-**	**47,896.508**	**74,068.400**	**49,840.414**
E031 PERMANENT DEBT - DOMESTIC (Account-I)	**-**	**0.434**	**-**	**0.434**
E03101 Permanent Debt - Direct	-	0.434	-	0.434
E033 PERMANENT DEBT - FOREIGN	**-**	**47,896.074**	**74,068.400**	**49,839.980**
E03302 Foreign Debt-received from Federal Government	-	47,896.074	74,068.400	49,839.980

ESTIMATES OF CAPITAL RECEIPTS

(Rs. in million)

	Head of Account	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
	PUBLIC DEBT [Loans from Commercial Banks (A/c-II)]	**375,702.586**	**58,283.194**	**130,970.854**	**58,000.001**
E01	**Recoveries of Investment**	**375,702.586**	**108,283.194**	**130,970.854**	**58,000.000**
E012	**State Trading Schemes Receipts**	**375,702.586**	**108,283.194**	**130,970.854**	**58,000.000**
E01202	Provincial	98,148.715	58,183.000	116,330.853	22,000.000
E01202	002-Sale Proceeds of Wheat (Account I)	-	50,000.000	-	-
E01203	Others	277,553.871	100.194	14,640.001	36,000.000
	CAPITAL RECEIPTS	**122,337.007**	**123,824.490**	**102,315.367**	**140,060.576**
E03	**DEBT**	**122,337.007**	**123,824.490**	**102,315.367**	**140,060.575**
E033	**Foreign Debt (Permanent)**	**122,337.007**	**123,824.490**	**102,315.367**	**140,060.575**
E03301	Permanent Debt (Foreign) - Direct	16,926.281	5,520.440	36,519.945	27,550.000
E03302	Foreign Debt (Permanent) received from the Federal Govt.	105,410.726	118,304.050	65,795.422	112,510.575
E04	**DEBTS**	**-**	**-**	**-**	**0.001**
E043	**DEBTS**	**-**	**-**	**-**	**0.001**
E04301	Punjab Public Pvt Partnership Revenue (G	-	-	-	0.001
	TOTAL PROVENCAL CONSOLIDATED FUND	**4,695,768.569**	**5,175,000.000**	**5,073,183.431**	**5,903,461.045**
	Account No.I	**4,320,065.983**	**5,116,716.806**	**4,942,212.577**	**5,845,461.044**
	Account No.II	**375,702.586**	**58,283.194**	**130,970.854**	**58,000.001**

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
	TOTAL PROVINCIAL CONSOLIDATED FUND	**4,563,127.418**	**4,595,000.000**	**4,561,941.128**	**-**
1	**CURRENT REVENUE EXPENDITURE**	**2,568,368.510**	**2,706,480.675**	**2,954,733.334**	**-**
i)	***Current Expenditure***	1,759,021.714	2,026,690.000	1,942,077.805	-
ii)	***Service Delivery Expenditure***	809,346.796	679,790.675	1,012,655.529	-
2	**CURRENT CAPITAL EXPENDITURE**	**1,006,563.203**	**648,519.325**	**267,207.794**	**-**
i)	CURRENT CAPITAL EXPENDITURE A/C-I	631,060.210	590,236.131	187,640.577	-
ii)	CURRENT CAPITAL EXPENDITURE A/C-II	375,502.993	58,283.194	79,567.217	-
3	**DEVELOPMENT EXPENDITURE (GROSS)**	**988,195.705**	**1,240,000.000**	**1,340,000.000**	**-**
i)	DEVELOPMENT REVENUE EXPENDITURE	552,252.923	910,392.103	1,043,545.548	-
ii)	DEVELOPMENT CAPITAL EXPENDITURE	435,942.782	329,607.897	296,454.452	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
SUMMARY				
01 GENERAL PUBLIC SERVICES	**1,392,163.460**	**1,587,677.416**	**1,563,088.238**	**-**
011 Executive & Legislative Organs, Financial and Fiscal Affairs	576,200.806	603,839.643	580,885.270	-
014 Transfers	796,463.389	946,796.801	899,597.041	-
015 General Services	19,486.840	37,028.857	82,593.478	-
019 General Public Services not Elsewhere Defined	12.425	12.115	12.449	-
03 PUBLIC ORDER AND SAFETY AFFAIRS	**335,643.778**	**299,319.281**	**366,707.752**	**-**
031 Law Courts	47,643.222	53,772.581	51,539.778	-
032 Police	228,086.578	203,715.549	244,037.053	-
033 Fire Protection	1,859.903	1,318.499	1,827.120	-
034 Prison Administration and Operation	23,027.406	27,655.867	25,604.678	-
036 Administration of Public Order	35,026.669	12,856.785	43,699.123	-
04 ECONOMIC AFFAIRS	**289,577.121**	**258,585.188**	**240,691.846**	**-**
041 General Economic, Commercial & Labour Affairs	2,704.201	1,960.900	1,589.645	-
042 Agri. Food, Irrigation, Forestry & Fishing	148,783.244	140,724.015	112,691.693	-
043 Fuel and Energy	47,167.901	479.768	469.260	-
044 Mining and Manufacturing	15,523.164	17,303.201	21,699.597	-
045 Construction and Transport	75,176.459	97,796.292	103,700.477	-
047 Other Industries	222.152	321.012	541.174	-
05 ENVIRONMENT PROTECTION	**1,067.741**	**1,615.996**	**1,204.107**	**-**
053 Pollution Abetment	1,067.741	1,615.996	1,204.107	-
06 HOUSING AND COMMUNITY AMENITIES	**100,525.616**	**26,484.696**	**103,472.609**	**-**
061 House Development	68,729.087	10,272.256	4,001.814	-
062 Community Development	6,986.057	3,087.943	65,528.224	-
063 Water Supply	24,810.472	13,124.497	33,942.571	-
07 HEALTH	**283,253.216**	**267,210.745**	**297,265.344**	**-**
073 Hospital Services	220,745.368	208,443.776	235,039.057	-
074 Public Health Services	28,644.086	29,620.556	29,878.180	-
076 Health Administration	33,863.762	29,146.413	32,348.107	-
08 RECREATIONAL, CULTURE AND RELIGION	**12,932.746**	**8,796.575**	**19,843.708**	**-**
081 Recreational and Sporting Services	2,625.904	2,421.341	3,303.023	-
082 Cultural Services	1,880.186	2,659.962	5,485.772	-
083 Broadcasting and Publishing	7,575.616	2,267.678	9,557.956	-
084 Religious Affairs	572.921	1,132.001	957.114	-
086 Admn. Info/. Recreation & Culture	278.119	315.593	539.843	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
09 EDUCATION AFFAIRS AND SERVICES	**116,855.930**	**148,314.275**	**132,624.004**	**-**
091 Pre. Primary Education Affairs & Service	3,068.178	3,939.406	3,028.323	-
092 Secondary Education Affairs and Services	45,128.967	44,212.549	37,853.141	-
093 Tertiary Education Affairs and Services	67,243.885	93,617.969	87,497.666	-
094 Education Services Nondefinable by level	516.882	5,024.768	3,154.670	-
095 Subsidiary Services to Education	810.302	1,309.767	939.188	-
097 Education Affairs, Services Not Elsewhere Defined	87.716	209.816	151.016	-
10 SOCIAL PROTECTION	**36,348.902**	**108,476.503**	**229,835.726**	**-**
107 Administration	31,059.080	102,290.732	222,952.620	-
108 Others	5,289.822	6,185.771	6,883.106	-
TOTAL CURRENT REVENUE EXPENDITURE (GROSS)	**2,568,368.510**	**2,706,480.675**	**2,954,733.334**	**-**
Current Expenditure	***1,759,021.714***	***2,026,690.000***	***1,942,077.805***	**-**
Service Delivery Expenditure	***809,346.796***	***679,790.675***	***1,012,655.529***	**-**
LESS Subsidies	84,638.405	72,277.263	41,816.970	-
TOTAL CURRENT REVENUE EXPENDITURE (NET)	**2,483,730.105**	**2,634,203.412**	**2,912,916.364**	**-**

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
01	**General Public Services**		**1,392,163.460**	**1,587,677.416**	**1,563,088.238**	**-**
011	**Executive & Legislative Organs, Financial and Fiscal Affairs**		**576,200.806**	**603,839.643**	**580,885.270**	**-**
0111	**Executive and Legislative Organs**		**32,701.880**	**41,747.941**	**39,400.776**	**-**
011101	**Parliamentary / Legislative Affairs**		**9,314.578**	**14,549.859**	**14,396.377**	**-**
	General Administration	**PC21010**	**5,503.455**	**10,334.706**	**10,524.763**	**-**
LQ4053	**Provincial Assembly**		**1,978.263**	**3,166.235**	**2,764.380**	**-**
	Current Expenditure		1,252.265	1,886.281	2,005.351	-
	Service Delivery Expenditure		725.998	1,279.954	759.029	-
LQ4062	**Law and Parliamentary Affairs Department**		**1,278.912**	**1,664.332**	**1,788.671**	**-**
	Current Expenditure		254.304	450.735	420.215	-
	Service Delivery Expenditure		1,024.608	1,213.597	1,368.456	-
LQ4502	**Human Rights & Minorities Affairs Department**		**1,947.544**	**3,782.041**	**4,443.244**	**-**
	Current Expenditure		154.873	166.845	158.073	-
	Service Delivery Expenditure		1,792.671	3,615.196	4,285.171	-
LQ5918	**Directorate of Monitoring & Evaluation**		**298.736**	**1,661.880**	**1,528.468**	**-**
	Current Expenditure		107.973	1,241.520	1,178.823	-
	Service Delivery Expenditure		190.763	420.360	349.645	-
SP4013	**Law & Parliamentary Affairs Department South Punjab**		**-**	**60.218**	**-**	**-**
	Current Expenditure		-	59.491	-	-
	Service Delivery Expenditure		-	0.727	-	-
	General Administration (Charged)	**PC24010**	**3,811.123**	**4,215.153**	**3,871.614**	**-**
LQ4054	**Provincial Assembly (Charged)**		**30.083**	**83.051**	**46.244**	**-**
	Current Expenditure		13.293	21.751	22.565	-
	Service Delivery Expenditure		16.790	61.300	23.679	-
LQ4055	**Provincial Assembly Department (Charged)**		**3,781.040**	**4,132.102**	**3,825.370**	**-**
	Current Expenditure		2,542.779	3,290.526	3,021.043	-
	Service Delivery Expenditure		1,238.261	841.576	804.327	-
011103	**Provincial Executive**		**3,116.806**	**3,571.542**	**3,719.149**	**-**
	General Administration (Charged)	**PC24010**	**927.905**	**1,030.150**	**1,121.134**	**-**
LQ4056	**Governor's House (Charged)**		**16.011**	**153.770**	**153.969**	**-**
	Current Expenditure		1.056	1.979	1.056	-
	Service Delivery Expenditure		14.955	151.791	152.913	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account			Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
LQ4057	**Governor's Secretariat**	**(Charged)**		**424.265**	**438.226**	**443.209**	**-**
	Current Expenditure			360.934	375.728	386.186	-
	Service Delivery Expenditure			63.331	62.498	57.023	-
LQ4376	**Staff and Household**	**(Charged)**		**487.629**	**438.154**	**523.956**	**-**
	Current Expenditure			340.537	346.168	360.923	-
	Service Delivery Expenditure			147.092	91.986	163.033	-
	General Administration		**PC21010**	**2,188.901**	**2,541.392**	**2,598.015**	**-**
LQ4058	**CM's Office (including expenditure on Hospitality / Security of incoming Foreign Delegations)**			**1,774.002**	**1,467.385**	**1,825.943**	**-**
	Current Expenditure			1,281.626	1,119.835	1,315.933	-
	Service Delivery Expenditure			492.376	347.550	510.010	-
LQ4059	**Ministers**			**414.899**	**1,074.007**	**772.072**	**-**
	Current Expenditure			291.213	820.041	548.650	-
	Service Delivery Expenditure			123.686	253.966	223.422	-
011104	**Administrative Inspection**			**2,761.833**	**2,985.517**	**3,848.734**	**-**
	General Administration		**PC21010**	**2,761.833**	**2,985.517**	**3,848.734**	**-**
LQ4060	**Chief Minister Inspection Team**			**330.697**	**212.481**	**1,053.720**	**-**
	Current Expenditure			172.814	171.136	201.901	-
	Service Delivery Expenditure			157.883	41.345	851.819	-
LQ4061	**Provincial Ombudsman**			**2,234.808**	**2,567.235**	**2,640.735**	**-**
	Current Expenditure			1,198.832	2,300.686	1,516.387	-
	Service Delivery Expenditure			1,035.976	266.549	1,124.348	-
LQ5037	**Provincial Ombudsperson**			**196.328**	**205.801**	**154.279**	**-**
	Current Expenditure			82.303	115.948	80.858	-
	Service Delivery Expenditure			114.025	89.853	73.421	-
011105	**District Administration**			**9,775.030**	**14,370.935**	**11,033.431**	**-**
	General Administration		**PC21010**	**9,775.030**	**14,370.935**	**11,033.431**	**-**
LQ4466	**Deputy Commissioner Officer(s)**			**1,841.690**	**1,857.072**	**2,061.626**	**-**
	Current Expenditure			583.317	691.001	703.249	-
	Service Delivery Expenditure			1,258.373	1,166.071	1,358.377	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

Code	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
LQ4583	**District Administration**		**2,630.100**	**4,634.728**	**3,059.463**	**-**
	Current Expenditure		2,261.190	3,582.686	2,440.961	-
	Service Delivery Expenditure		368.910	1,052.042	618.502	-
LQ4584	**Sub Divisional Administration**		**3,449.031**	**5,057.580**	**3,872.808**	**-**
	Current Expenditure		2,868.590	3,735.162	3,270.047	-
	Service Delivery Expenditure		580.441	1,322.418	602.761	-
LQ4586	**Additional Collector**		**1,854.209**	**2,821.555**	**2,039.534**	**-**
	Current Expenditure		1,630.157	1,951.595	1,725.247	-
	Service Delivery Expenditure		224.052	869.960	314.287	-
011106	**Tehsil Administration**		**1,153.524**	**983.522**	**1,161.429**	**-**
	General Administration	**PC21010**	**1,153.524**	**983.522**	**1,161.429**	**-**
LQ4467	**Assistant Commissioner Office(s)**		**1,153.524**	**983.522**	**1,161.429**	**-**
	Current Expenditure		427.890	457.955	616.475	-
	Service Delivery Expenditure		725.634	525.567	544.954	-
011108	**Local Authority Administration & Regulation**		**3,687.263**	**1,463.639**	**1,982.198**	**-**
	General Administration	**PC21010**	**3,687.263**	**1,463.639**	**1,982.198**	**-**
LQ4065	**Local Government and Community Development Department**		**3,544.136**	**1,191.801**	**1,793.415**	**-**
	Current Expenditure		372.881	809.936	432.581	-
	Service Delivery Expenditure		3,171.255	381.865	1,360.834	-
SP4012	**LG&CD Department South Punjab**		**143.127**	**271.838**	**188.783**	**-**
	Current Expenditure		40.322	164.998	69.006	-
	Service Delivery Expenditure		102.805	106.840	119.777	-
011110	**General Commission and Enquires**		**1,545.208**	**1,484.777**	**1,594.858**	**-**
	General Administration	**PC21010**	**1,545.208**	**1,484.777**	**1,594.858**	**-**
LQ4092	**Public Service Commission**		**1,513.943**	**1,440.759**	**1,561.137**	**-**
	Current Expenditure		1,048.588	1,038.415	1,116.939	-
	Service Delivery Expenditure		465.355	402.344	444.198	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account			Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
LQ4673	**Official Language Committee S&GAD**		**31.265**	**44.018**	**33.721**	**-**
	Current Expenditure		27.939	39.491	29.225	-
	Service Delivery Expenditure		3.326	4.527	4.496	-
011111	**Divisional Administration**		**1,347.638**	**2,338.150**	**1,664.600**	**-**
	General Administration	**PC21010**	**1,347.638**	**2,338.150**	**1,664.600**	**-**
LQ4465	**Commissioner Office(s)**		**457.968**	**522.577**	**489.983**	**-**
	Current Expenditure		203.396	204.629	202.152	-
	Service Delivery Expenditure		254.572	317.948	287.831	-
LQ4508	**Divisional Administration**		**800.483**	**1,502.682**	**1,078.589**	**-**
	Current Expenditure		483.613	816.307	608.356	-
	Service Delivery Expenditure		316.870	686.375	470.233	-
LQ4519	**Circuit House**		**89.187**	**312.891**	**96.028**	**-**
	Current Expenditure		44.721	62.381	50.396	-
	Service Delivery Expenditure		44.466	250.510	45.632	-
0112	**Financial and Fiscal Affairs**		**449,803.816**	**490,432.572**	**477,388.898**	**-**
011204	**Administration of Financial Affairs**		**3,258.324**	**11,808.396**	**5,169.980**	**-**
	General Administration	**PC21010**	**3,258.324**	**11,808.396**	**5,169.980**	**-**
LQ4066	**Finance Department**		**3,175.916**	**11,599.593**	**4,498.330**	**-**
	Current Expenditure		1,257.560	2,185.525	1,364.493	-
	Service Delivery Expenditure		1,918.356	9,414.068	3,133.837	-
SP4005	**Finance Department South Punjab**		**82.408**	**208.803**	**79.750**	**-**
	Current Expenditure		41.494	147.613	44.833	-
	Service Delivery Expenditure		40.914	61.190	34.917	-
	Miscellaneous	**PC21031**	**-**	**-**	**591.900**	**-**
LQ4802	**Chief Executive Officer Punjab PPP Authority**		**-**	**-**	**591.900**	**-**
	Current Expenditure		-	-	103.761	-
	Service Delivery Expenditure		-	-	488.139	-
011205	**Tax Management (Customs, Income Tax, Excise etc.)**		**10,894.949**	**13,860.884**	**17,424.838**	**-**
	Provincial Excise	**PC21003**	**3,977.363**	**3,632.175**	**10,104.845**	**-**
LQ4005	**Direction**		**3,889.067**	**3,537.302**	**10,018.767**	**-**
	Current Expenditure		1,701.073	2,419.610	3,920.634	-
	Service Delivery Expenditure		2,187.994	1,117.692	6,098.133	-
LQ4006	**Cost of Manufacturing Opium Tablets**		**-**	**0.098**	**-**	**-**
	Service Delivery Expenditure		-	0.098	-	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
LQ4007	**Excise Bureau**		**88.296**	**94.775**	**86.078**	**-**
	Current Expenditure		61.132	70.111	62.372	-
	Service Delivery Expenditure		27.164	24.664	23.706	-
	Stamps	**PC21004**	**293.239**	**469.949**	**267.803**	**-**
LQ4008	**Superintendence**		**52.548**	**119.887**	**53.948**	**-**
	Current Expenditure		49.190	97.780	50.690	-
	Service Delivery Expenditure		3.358	22.107	3.258	-
LQ4009	**Cost of Stamps Supplied from Central Stamps Store**		**210.800**	**272.800**	**213.800**	**-**
	Service Delivery Expenditure		210.800	272.800	213.800	-
LQ4010	**Charges for the Sale of Stamps**		**29.891**	**77.262**	**0.055**	**-**
	Service Delivery Expenditure		29.891	77.262	0.055	-
	Registration	**PC21006**	**120.362**	**178.116**	**122.393**	**-**
LQ4016	**Superintendence**		**8.976**	**18.818**	**13.440**	**-**
	Current Expenditure		8.743	10.689	9.236	-
	Service Delivery Expenditure		0.233	8.129	4.204	-
LQ4574	**District Charges**		**111.386**	**159.298**	**108.953**	**-**
	Current Expenditure		102.237	122.329	96.919	-
	Service Delivery Expenditure		9.149	36.969	12.034	-
	Charges on A/c of Motor Vehicles Act	**PC21007**	**1,362.521**	**1,059.134**	**966.201**	**-**
LQ4017	**Registration and Token Tax**		**579.315**	**673.786**	**602.965**	**-**
	Current Expenditure		474.626	561.638	486.892	-
	Service Delivery Expenditure		104.689	112.148	116.073	-
LQ4018	**Route Permits of Vehicles**		**783.206**	**385.348**	**363.236**	**-**
	Current Expenditure		218.913	287.340	241.002	-
	Service Delivery Expenditure		564.293	98.008	122.234	-
	Other Taxes and Duties	**PC21008**	**1,862.660**	**1,582.883**	**1,584.956**	**-**
LQ4022	**Urban Immovable Property Tax**		**969.718**	**1,069.983**	**1,108.273**	**-**
	Current Expenditure		837.731	936.062	969.300	-
	Service Delivery Expenditure		131.987	133.921	138.973	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
LQ5320	**Charges Under Electricity Act**		**892.942**	**512.900**	**476.683**	**-**
	Current Expenditure		311.930	397.736	376.144	-
	Service Delivery Expenditure		581.012	115.164	100.539	-
	General Administration	**PC21010**	**3,278.804**	**6,938.627**	**4,378.640**	**-**
LQ4067	**Excise and Taxation Department**		**293.382**	**264.533**	**315.357**	**-**
	Current Expenditure		176.383	173.165	196.747	-
	Service Delivery Expenditure		116.999	91.368	118.610	-
LQ4099	**Board of Revenue**		**1,149.056**	**1,420.110**	**1,517.396**	**-**
	Current Expenditure		934.644	1,129.490	1,031.045	-
	Service Delivery Expenditure		214.412	290.620	486.351	-
LQ4768	**Member Colonies**		**12.687**	**20.681**	**12.905**	**-**
	Current Expenditure		-	0.433	-	-
	Service Delivery Expenditure		12.687	20.248	12.905	-
LQ4784	**Punjab Revenue Authority**		**1,669.360**	**4,981.000**	**2,332.725**	**-**
	Service Delivery Expenditure		1,669.360	4,981.000	2,332.725	-
LQ5471	**Appellate Tribunal of PRA**		**94.022**	**145.665**	**112.960**	**-**
	Current Expenditure		39.769	73.267	68.972	-
	Service Delivery Expenditure		54.253	72.398	43.988	-
SP4004	**Board of Revenue (South Punjab)**		**60.297**	**106.638**	**87.297**	**-**
	Current Expenditure		19.307	58.070	30.288	-
	Service Delivery Expenditure		40.990	48.568	57.009	-
011206	**Accounting Services**		**1,579.351**	**1,734.955**	**1,928.254**	**-**
	General Administration	**PC21010**	**1,579.351**	**1,734.955**	**1,928.254**	**-**
LQ4100	**Inspectorate of Treasuries**		**91.793**	**119.580**	**118.654**	**-**
	Current Expenditure		73.786	89.574	92.818	-
	Service Delivery Expenditure		18.007	30.006	25.836	-
LQ4101	**Treasuries/District Accounts Offices**		**1,487.558**	**1,615.375**	**1,809.600**	**-**
	Current Expenditure		1,308.020	1,405.847	1,410.978	-
	Service Delivery Expenditure		179.538	209.528	398.622	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
011207	**Auditing Services**		**583.248**	**839.206**	**676.695**	**-**
	General Administration	**PC21010**	**583.248**	**839.206**	**676.695**	**-**
LQ4102	**Local Fund Audit Department**		**583.248**	**839.206**	**676.695**	**-**
	Current Expenditure		516.448	697.146	560.675	-
	Service Delivery Expenditure		66.800	142.060	116.020	-
011210	**Pension Civil**		**433,461.461**	**462,160.000**	**452,160.000**	**-**
	Pension	**PC21028**	**433,461.461**	**462,160.000**	**452,160.000**	**-**
LQ4278	**Pension**		**433,461.461**	**462,160.000**	**452,160.000**	**-**
	Current Expenditure		433,461.461	462,160.000	452,160.000	-
011250	**Others**		**26.483**	**29.131**	**29.131**	**-**
	Miscellaneous	**PC21031**	**26.483**	**29.131**	**29.131**	**-**
LQ4285	**Government Contribution to Group Insurance**		**26.483**	**29.131**	**29.131**	**-**
	Service Delivery Expenditure		26.483	29.131	29.131	-
0114	**Foreign Debt Management**		**45,730.931**	**42,349.273**	**43,442.825**	**-**
011402	**Interest on Foreign Debt Payable to Federal Government (Charged)**		**45,730.931**	**42,349.273**	**43,442.825**	**-**
	Interest on Debt & other Obligations	**PC24044**	**45,730.931**	**42,349.273**	**43,442.825**	**-**
LQ4409	**IDA Credit (Charged)**		**45,730.931**	**42,349.273**	**43,442.825**	**-**
	Service Delivery Expenditure		45,730.931	42,349.273	43,442.825	-
0115	**Domestic Debt Management**		**47,964.179**	**29,309.857**	**20,652.771**	**-**
011502	**Investment and Domestic Debt**		**47,964.179**	**29,309.857**	**20,652.771**	**-**
	Interest on Debt & other Obligations	**PC24044**	**47,964.179**	**29,309.857**	**20,652.771**	**-**
LQ4401	**Interest on Domestic Loans Taken for Scrap Tubewells from Federal Government (B) (Charged)**		**164.152**	**125.756**	**49.254**	**-**
	Service Delivery Expenditure		164.152	125.756	49.254	-
LQ4402	**Permanent Debt (Market Loans) (Charged)**		**-**	**0.500**	**-**	**-**
	Service Delivery Expenditure		-	0.500	-	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

Code	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
LQ4403	**Floating Debt**	**(Charged)**	**-**	**1,000.000**	**-**	**-**
	Current Expenditure		-	1,000.000	-	-
LQ4404	**Un-Funded Debt**	**(Charged)**	**20,364.027**	**23,683.598**	**20,141.516**	**-**
	Service Delivery Expenditure		20,364.027	23,683.598	20,141.516	-
LQ4405	**Other Obligations**	**(Charged)**	**-**	**0.003**	**0.001**	**-**
	Service Delivery Expenditure		-	0.003	0.001	-
LQ4477	**Payment of interest to Financial Institutions (Charged)**		**-**	**4,500.000**	**-**	**-**
	Service Delivery Expenditure		-	4,500.000	-	-
LQ5898	**Interest Payment to Food Department**		**27,436.000**	**-**	**462.000**	**-**
	Service Delivery Expenditure		27,436.000	-	462.000	-
014	**Transfers**		**796,463.389**	**946,796.801**	**899,597.041**	**-**
0141	**Transfers (Inter-Governmental)**		**796,463.389**	**946,796.801**	**899,597.041**	**-**
014106	**Cantonment Board**		**1,503.699**	**2,500.000**	**2,520.199**	**-**
	Miscellaneous	**PC21031**	**1,503.699**	**2,500.000**	**2,520.199**	**-**
LQ4454	**Grant-in-Aid to Cantonment Board**		**1,503.699**	**2,500.000**	**2,520.199**	**-**
	Current Expenditure		1,503.699	2,500.000	2,520.199	-
014108	**District Health Authorities**		**134,846.788**	**151,172.000**	**137,843.780**	**-**
	Miscellaneous	**PC21031**	**134,846.788**	**151,172.000**	**137,843.780**	**-**
LQ5580	**District Health Authorities**		**134,846.788**	**151,172.000**	**137,843.780**	**-**
	Current Expenditure		134,846.788	151,172.000	137,843.780	-
014109	**District Education Authorities**		**470,579.827**	**521,453.000**	**484,496.077**	**-**
	Miscellaneous	**PC21031**	**470,579.827**	**521,453.000**	**484,496.077**	**-**
LQ5581	**District Education Authorities**		**470,579.827**	**521,453.000**	**484,496.077**	**-**
	Current Expenditure		470,579.827	521,453.000	484,496.077	-
014110	**Others**		**23,620.187**	**12,596.801**	**49,642.881**	**-**
	Irrigation & Land Reclamation	**PC21009**	**198.695**	**120.400**	**67.106**	**-**
DQ4003	**Grant in Aid to DG Khan (Hill Torrents)**		**5.155**	**21.047**	**18.624**	**-**
	Current Expenditure		4.566	8.941	8.941	-
	Service Delivery Expenditure		0.589	12.106	9.683	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
LQ4049	**Grant-in-Aid to Engineering Academy**		**51.951**	**89.320**	**40.022**	**-**
	Current Expenditure		35.905	71.786	26.814	-
	Service Delivery Expenditure		16.046	17.534	13.208	-
LQ4799	**Punjab Khal Panchayat Authority**		**138.996**	**-**	**-**	**-**
	Service Delivery Expenditure		138.996	-	-	-
RQ4001	**Grant in Aid to Rajanpur (Hill Torrents)**		**2.593**	**10.033**	**8.460**	**-**
	Current Expenditure		2.319	2.162	2.162	-
	Service Delivery Expenditure		0.274	7.871	6.298	-
	Miscellaneous	**PC21031**	**23,421.492**	**12,476.401**	**49,575.775**	**-**
BO4006	**Grant to Cholistan Development Authority, Bahawalpur**		**294.399**	**419.094**	**310.334**	**-**
	Current Expenditure		163.554	225.985	155.624	-
	Service Delivery Expenditure		130.845	193.109	154.710	-
LQ4298	**Implementation of Jinnah Abadies**		**19.201**	**28.846**	**16.942**	**-**
	Current Expenditure		19.113	15.542	6.300	-
	Service Delivery Expenditure		0.088	13.304	10.642	-
LQ4427	**Punjab Economic Research Institute**		**91.022**	**135.242**	**90.934**	**-**
	Current Expenditure		33.094	78.343	35.842	-
	Service Delivery Expenditure		57.928	56.899	55.092	-
LQ4428	**Punjab Quran Board**		**12.211**	**29.738**	**11.409**	**-**
	Current Expenditure		7.088	14.593	6.008	-
	Service Delivery Expenditure		5.123	15.145	5.401	-
LQ4429	**Information Technology Board**		**3,073.635**	**3,910.927**	**4,076.444**	**-**
	Current Expenditure		687.985	1,181.492	1,277.013	-
	Service Delivery Expenditure		2,385.650	2,729.435	2,799.431	-
LQ4432	**Society for Prevention of cruelty to Animals**		**40.494**	**37.461**	**40.180**	**-**
	Current Expenditure		37.684	34.031	37.427	-
	Service Delivery Expenditure		2.810	3.430	2.753	-
LQ4534	**Rural Development Project Bahawalpur**		**81.054**	**105.053**	**96.320**	**-**
	Current Expenditure		63.118	83.647	58.505	-
	Service Delivery Expenditure		17.936	21.406	37.815	-
LQ4761	**Grant in Aid**		**18,658.773**	**5,809.000**	**14,900.398**	**-**
	Service Delivery Expenditure		18,658.773	5,809.000	14,900.398	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
LQ4801 Grant in Aid		**-**	**2,000.000**	**-**	**-**
Service Delivery Expenditure		-	2,000.000	-	-
LQ5043 PMU Land record Management & Information System (Project - BOR)		**1,150.000**	**-**	**-**	**-**
Current Expenditure		1,150.000	-	-	-
LQ5311 Guarantee of Annual Income Rom Post		**0.703**	**1.040**	**0.832**	**-**
Service Delivery Expenditure		0.703	1.040	0.832	-
LQ5615 Allocation for Operational Expenditure (Waste Management Companies)		**-**	**-**	**30,031.982**	**-**
Service Delivery Expenditure		-	-	30,031.982	-
014111 District Council		**3,972.847**	**241,750.000**	**14,852.370**	**-**
Miscellaneous	**PC21031**	**3,972.847**	**241,750.000**	**14,852.370**	**-**
LQ5512 Metropolitan Corporation		**-**	**241,750.000**	**-**	**-**
Current Expenditure		-	241,750.000	-	-
LQ5612 Metropolitan Corporation		**3,972.847**	**-**	**14,852.370**	**-**
Current Expenditure		3,972.847	-	14,852.370	-
014112 Municipal Corporations		**19,370.591**	**-**	**32,373.771**	**-**
Miscellaneous	**PC21031**	**19,370.591**	**-**	**32,373.771**	**-**
LQ5613 Municipal Corporations		**19,370.591**	**-**	**32,373.771**	**-**
Current Expenditure		19,370.591	-	32,373.771	-
014113 Municipal Committees		**84,568.431**	**-**	**114,496.117**	**-**
Miscellaneous	**PC21031**	**84,568.431**	**-**	**114,496.117**	**-**
LQ5614 Municipal Committees		**84,568.431**	**-**	**114,496.117**	**-**
Current Expenditure		84,568.431	-	114,496.117	-
014114 Union Councils		**13,948.650**	**17,325.000**	**14,454.000**	**-**
Miscellaneous	**PC21031**	**13,948.650**	**17,325.000**	**14,454.000**	**-**
LQ5579 Union Councils		**13,948.650**	**17,325.000**	**14,454.000**	**-**
Current Expenditure		13,948.650	17,325.000	14,454.000	-
014115 District Council		**44,052.369**	**-**	**48,917.846**	**-**
Miscellaneous	**PC21031**	**44,052.369**	**-**	**48,917.846**	**-**
LQ5611 District Council		**44,052.369**	**-**	**48,917.846**	**-**
Current Expenditure		44,052.369	-	48,917.846	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
015	**General Services**		**19,486.840**	**37,028.857**	**82,593.478**	**-**
0151	**Personnel Services**		**15,765.535**	**32,268.309**	**33,166.412**	**-**
015101	**Establishment Services General Administration**		**15,412.731**	**31,770.982**	**32,757.521**	**-**
	General Administration	**PC21010**	**15,412.731**	**31,770.982**	**32,757.521**	**-**
LQ4063	**Services & General Administration Deptt.**		**1,579.344**	**2,063.391**	**2,373.282**	**-**
	Current Expenditure		254.431	280.032	276.326	-
	Service Delivery Expenditure		1,324.913	1,783.359	2,096.956	-
LQ4090	**Director General Protocol**		**130.445**	**136.230**	**146.160**	**-**
	Current Expenditure		76.375	82.097	78.308	-
	Service Delivery Expenditure		54.070	54.133	67.852	-
LQ4306	**Punjab Procurement Regulatory Authority (PPRA)**		**103.278**	**184.302**	**113.608**	**-**
	Current Expenditure		80.986	155.175	84.186	-
	Service Delivery Expenditure		22.292	29.127	29.422	-
LQ4307	**I & C Wing (S&GAD)**		**175.459**	**137.285**	**221.963**	**-**
	Service Delivery Expenditure		175.459	137.285	221.963	-
LQ4504	**VIP Flight Maintenance & Operation Cell**		**214.462**	**235.051**	**10,928.654**	**-**
	Current Expenditure		89.914	104.180	127.941	-
	Service Delivery Expenditure		124.548	130.871	10,800.713	-
LQ4507	**Aviation Flight (RW)**		**1,420.412**	**792.821**	**768.181**	**-**
	Current Expenditure		94.251	106.505	108.044	-
	Service Delivery Expenditure		1,326.161	686.316	660.137	-
LQ4536	**O & M Wing (S&GAD)**		**223.808**	**271.008**	**218.130**	**-**
	Current Expenditure		175.106	225.008	181.178	-
	Service Delivery Expenditure		48.702	46.000	36.952	-
LQ4537	**Budget & Accounts Wing (S&GAD)**		**2,898.735**	**3,026.151**	**3,202.412**	**-**
	Current Expenditure		2,797.576	2,911.080	3,006.478	-
	Service Delivery Expenditure		101.159	115.071	195.934	-
LQ4556	**Punjab Government Servants Housing Foundation (PGSHF)**		**-**	**500.000**	**-**	**-**
	Service Delivery Expenditure		-	500.000	-	-
LQ4638	**Infrastructure Development Authority**		**-**	**500.000**	**-**	**-**
	Service Delivery Expenditure		-	500.000	-	-
LQ4647	**Director General Punjab Enforcement & Regulatory Authority (PERA)**		**4,916.363**	**9,461.061**	**5,538.270**	**-**
	Current Expenditure		41.747	863.356	345.006	-
	Service Delivery Expenditure		4,874.616	8,597.705	5,193.264	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
LQ4668	**Services Wing (S&GAD)**		**322.032**	**316.274**	**321.954**	**-**
	Current Expenditure		241.379	242.491	243.267	-
	Service Delivery Expenditure		80.653	73.783	78.687	-
LQ4693	**Special Monitoring Unit (SMU)**		**45.792**	**85.970**	**57.620**	**-**
	Current Expenditure		29.350	69.717	49.603	-
	Service Delivery Expenditure		16.442	16.253	8.017	-
LQ4783	**Enhanced Delivery & Government Efficiency (EDGE)**		**-**	**-**	**56.317**	**-**
	Current Expenditure		-	-	1.500	-
	Service Delivery Expenditure		-	-	54.817	-
LQ4937	**Section Officer (Audit & Financial Assistance) Budget and Accounts**		**262.780**	**275.123**	**270.807**	**-**
	Current Expenditure		205.681	163.221	221.462	-
	Service Delivery Expenditure		57.099	111.902	49.345	-
LQ5039	**Punjab Oversees Pakistan Commission**		**129.901**	**207.348**	**184.656**	**-**
	Current Expenditure		77.651	155.918	102.803	-
	Service Delivery Expenditure		52.250	51.430	81.853	-
LQ5482	**Punjab Treaty Implementation Cell (PTIC)**		**15.004**	**66.842**	**63.020**	**-**
	Current Expenditure		8.728	40.640	29.985	-
	Service Delivery Expenditure		6.276	26.202	33.035	-
LQ5725	**Section Officer (Welfare-I) S&GA Department**		**24.068**	**27.000**	**69.162**	**-**
	Service Delivery Expenditure		24.068	27.000	69.162	-
LQ5872	**Archives**		**32.104**	**17.712**	**29.897**	**-**
	Current Expenditure		0.449	1.925	2.070	-
	Service Delivery Expenditure		31.655	15.787	27.827	-
LQ5873	**Motor Transport Wing (S&GAD)**		**2,170.975**	**443.331**	**1,880.034**	**-**
	Service Delivery Expenditure		2,170.975	443.331	1,880.034	-
LQ5903	**Enforcement Stations PERA**		**402.792**	**12,511.766**	**5,980.147**	**-**
	Current Expenditure		198.247	9,576.035	3,766.640	-
	Service Delivery Expenditure		204.545	2,935.731	2,213.507	-
SP4001	**ACS South Punjab**		**344.977**	**512.316**	**333.247**	**-**
	Current Expenditure		108.565	261.068	136.139	-
	Service Delivery Expenditure		236.412	251.248	197.108	-
015102	**Human Resource Management**		**352.804**	**497.327**	**408.891**	**-**
	General Administration	**PC21010**	**352.804**	**497.327**	**408.891**	**-**
LQ4383	**Management and Professional Development Department**		**118.299**	**136.001**	**118.285**	**-**
	Current Expenditure		91.699	95.402	85.764	-
	Service Delivery Expenditure		26.600	40.599	32.521	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
LQ5992	**Punjab Institute of Management and Professional Development Institute**		**234.505**	**361.326**	**290.606**	**-**
	Current Expenditure		118.907	208.457	126.681	-
	Service Delivery Expenditure		115.598	152.869	163.925	-
0152	**Planning Services**		**3,019.899**	**3,990.382**	**48,369.582**	**-**
015201	**Planning**		**3,019.899**	**3,990.382**	**48,369.582**	**-**
	General Administration	**PC21010**	**1,882.480**	**2,236.062**	**1,831.002**	**-**
LQ4068	**Planning and Development Department**		**1,631.040**	**1,738.235**	**1,612.307**	**-**
	Current Expenditure		1,170.489	1,495.434	1,300.568	-
	Service Delivery Expenditure		460.551	242.801	311.739	-
LQ4713	**Punjab Resouce Management & Policy**		**53.549**	**73.743**	**18.737**	**-**
	Current Expenditure		33.942	45.996	7.854	-
	Service Delivery Expenditure		19.607	27.747	10.883	-
LQ4772	**Director General Monitoring & Evaluation**		**97.162**	**182.756**	**103.225**	**-**
	Current Expenditure		60.958	146.199	71.558	-
	Service Delivery Expenditure		36.204	36.557	31.667	-
SP4003	**Planning & Development Department in Punjab Civil Secretariat (South)**		**100.729**	**241.328**	**96.733**	**-**
	Current Expenditure		85.864	200.104	81.630	-
	Service Delivery Expenditure		14.865	41.224	15.103	-
	Miscellaneous	**PC21031**	**1,137.419**	**1,754.320**	**46,538.580**	**-**
LQ4286	**Planning and Development Department**		**86.895**	**87.266**	**68.610**	**-**
	Current Expenditure		61.666	67.036	56.124	-
	Service Delivery Expenditure		25.229	20.230	12.486	-
LQ4555	**Planning Offices**		**528.411**	**672.197**	**592.571**	**-**
	Current Expenditure		390.265	533.631	433.714	-
	Service Delivery Expenditure		138.146	138.566	158.857	-
LQ4687	**Punjab Public Private Partnership Authority (PPPPA)**		**92.360**	**-**	**-**	**-**
	Current Expenditure		42.262	-	-	-
	Service Delivery Expenditure		50.098	-	-	-
LQ4794	**Engineering Consultancy Services Punjab (ECSP)**		**-**	**-**	**553.853**	**-**
	Current Expenditure		-	-	357.021	-
	Service Delivery Expenditure		-	-	196.832	-
LQ5327	**Punjab Social Protection Authority**		**429.753**	**394.857**	**45,323.546**	**-**
	Current Expenditure		130.097	258.599	152.700	-
	Service Delivery Expenditure		299.656	136.258	45,170.846	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
LQ5921	**Punjab Public Private Partnership Authority (PPPPA)**		**-**	**600.000**	**-**	**-**
	Current Expenditure		-	335.531	-	-
	Service Delivery Expenditure		-	264.469	-	-
0153	**Statistics**		**428.632**	**376.455**	**351.276**	**-**
015301	**Statistics**		**428.632**	**376.455**	**351.276**	**-**
	Miscellaneous Departments	**PC21023**	**428.632**	**376.455**	**351.276**	**-**
LQ4238	**Bureau of Statistics**		**428.632**	**376.455**	**351.276**	**-**
	Current Expenditure		270.029	315.305	298.795	-
	Service Delivery Expenditure		158.603	61.150	52.481	-
0154	**Other General Services**		**272.774**	**393.711**	**706.208**	**-**
015403	**Centralized Printing And Publishing**		**272.774**	**393.711**	**282.745**	**-**
	Stationery and Printing	**PC21029**	**272.774**	**393.711**	**282.745**	**-**
BO4005	**Govt. Press, Bahawalpur**		**50.170**	**65.466**	**47.748**	**-**
	Current Expenditure		41.308	52.578	38.103	-
	Service Delivery Expenditure		8.862	12.888	9.645	-
LQ4279	**Controller Printing and Stationery**		**25.348**	**28.409**	**28.893**	**-**
	Current Expenditure		23.170	24.996	24.967	-
	Service Delivery Expenditure		2.178	3.413	3.926	-
LQ4280	**Purchase of Stationery Stores**		**29.852**	**70.000**	**16.210**	**-**
	Service Delivery Expenditure		29.852	70.000	16.210	-
LQ4281	**Purchase of Plain Paper used with Stamps**		**19.983**	**30.003**	**24.001**	**-**
	Service Delivery Expenditure		19.983	30.003	24.001	-
LQ4282	**Government Press Lahore**		**147.421**	**199.833**	**165.893**	**-**
	Current Expenditure		105.205	142.616	110.120	-
	Service Delivery Expenditure		42.216	57.217	55.773	-
015406	**Information Technology**		**-**	**-**	**423.463**	**-**
	General Administration	**PC21010**	**-**	**-**	**423.463**	**-**
LQ5463	**Information Technology & Innovation Department**		**-**	**-**	**423.463**	**-**
	Current Expenditure		-	-	109.286	-
	Service Delivery Expenditure		-	-	314.177	-
019	**Gen.Public Services Not Elsewhere Defined**		**12.425**	**12.115**	**12.449**	**-**
0191	**Gen.Public Services Not Elsewhere Defined**		**12.425**	**12.115**	**12.449**	**-**
019120	**Others**		**12.425**	**12.115**	**12.449**	**-**
	Privy Purses	**PC24045**	**12.000**	**11.550**	**12.000**	**-**
LQ4319	**Maintenance Allowance to Ex-Rulers (Charged)**		**12.000**	**11.550**	**12.000**	**-**
	Current Expenditure		12.000	11.550	12.000	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
	Miscellaneous	**PC21031**	**0.425**	**0.565**	**0.449**	**-**
DQ4007	**Miscellaneous Expenditure on Tribes in D.G.Khan**		**0.425**	**0.468**	**0.373**	**-**
	Service Delivery Expenditure		0.425	0.468	0.373	-
RQ4066	**Miscellaneous Expenditure on Tribes in Rajanpur**		**-**	**0.097**	**0.076**	**-**
	Service Delivery Expenditure		-	0.097	0.076	-
03	**Public Order And Safety Affairs**		**335,643.778**	**299,319.281**	**366,707.752**	**-**
031	**Law Courts**		**47,643.222**	**53,772.581**	**51,539.778**	**-**
0311	**Law Courts**		**47,643.222**	**53,772.581**	**51,539.778**	**-**
031101	**Courts/Justice**		**45,637.592**	**52,548.105**	**50,267.033**	**-**
	General Administration	**PC21010**	**157.764**	**201.673**	**181.990**	**-**
LQ4091	**Punjab Service Tribunal**		**157.764**	**201.673**	**181.990**	**-**
	Current Expenditure		113.169	144.020	140.201	-
	Service Delivery Expenditure		44.595	57.653	41.789	-
	Administration of Justice (Charged)	**PC24011**	**10,496.072**	**11,536.593**	**11,154.194**	**-**
LQ4112	**High Court (Charged)**		**10,496.072**	**11,536.593**	**11,154.194**	**-**
	Current Expenditure		8,559.274	9,852.468	9,111.968	-
	Service Delivery Expenditure		1,936.798	1,684.125	2,042.226	-
	Administration of Justice	**PC21011**	**34,656.510**	**40,408.486**	**38,542.851**	**-**
LQ4111	**High Court**		**373.161**	**1,031.702**	**377.571**	**-**
	Service Delivery Expenditure		373.161	1,031.702	377.571	-
LQ4114	**Session Courts**		**13,361.785**	**15,554.285**	**14,810.585**	**-**
	Current Expenditure		11,386.530	13,324.860	12,127.719	-
	Service Delivery Expenditure		1,975.255	2,229.425	2,682.866	-
LQ4115	**Civil Courts**		**20,490.419**	**23,261.690**	**22,849.917**	**-**
	Current Expenditure		18,100.916	20,732.242	19,874.457	-
	Service Delivery Expenditure		2,389.503	2,529.448	2,975.460	-
LQ4116	**Special Courts**		**367.631**	**455.778**	**421.566**	**-**
	Current Expenditure		220.601	306.037	235.860	-
	Service Delivery Expenditure		147.030	149.741	185.706	-
LQ4117	**Courts of Small Causes**		**63.514**	**105.031**	**83.212**	**-**
	Current Expenditure		56.679	84.731	68.567	-
	Service Delivery Expenditure		6.835	20.300	14.645	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
	Miscellaneous Departments	**PC21023**	**327.246**	**401.353**	**387.998**	**-**
LQ4226	**Labour Courts**		**258.423**	**298.022**	**267.653**	**-**
	Current Expenditure		219.169	242.879	221.706	-
	Service Delivery Expenditure		39.254	55.143	45.947	-
LQ4475	**Labour Appellate Tribunal Lahore**		**26.938**	**54.766**	**66.129**	**-**
	Current Expenditure		20.242	38.327	58.645	-
	Service Delivery Expenditure		6.696	16.439	7.484	-
LQ4636	**Punjab Appellate Tribunal -II Multan**		**41.885**	**48.565**	**54.216**	**-**
	Current Expenditure		36.560	34.028	46.913	-
	Service Delivery Expenditure		5.325	14.537	7.303	-
031102	**Attorneys / Legal Services**	**PC21011**	**1,876.052**	**1,070.817**	**1,122.176**	**-**
LQ5467	**Solicitor's Department**		**42.350**	**-**	**-**	**-**
	Current Expenditure		33.073	-	-	-
	Service Delivery Expenditure		9.277	-	-	-
LQ5468	**Mufassil Establishment**		**814.555**	**-**	**-**	**-**
	Current Expenditure		795.415	-	-	-
	Service Delivery Expenditure		19.140	-	-	-
LQ5469	**Advocate General**		**1,019.147**	**1,070.817**	**1,122.176**	**-**
	Current Expenditure		931.718	956.917	1,022.512	-
	Service Delivery Expenditure		87.429	113.900	99.664	-
031103	**Punjab Judicial Academy**	**PC21011**	**127.500**	**150.000**	**150.000**	**-**
LQ4472	**Punjab Judicial Academy**		**127.500**	**150.000**	**150.000**	**-**
	Service Delivery Expenditure		127.500	150.000	150.000	-
031120	**Others**		**2.078**	**3.659**	**0.569**	**-**
	Administration of Justice	**PC21011**	**2.078**	**3.659**	**0.569**	**-**
LQ4110	**Administrative-General and Official Trustee**		**2.078**	**3.659**	**0.569**	**-**
	Current Expenditure		2.078	3.658	0.569	-
	Service Delivery Expenditure		-	0.001	-	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
032	**Police**		**228,086.578**	**203,715.549**	**244,037.053**	**-**
0321	**Police**		**228,086.578**	**203,715.549**	**244,037.053**	**-**
032102	**Provincial Police**		**209,736.202**	**185,231.029**	**226,342.344**	**-**
	Police	**PC21013**	**209,736.202**	**185,231.029**	**226,342.344**	**-**
LQ4125	**Direction**		**14,242.569**	**7,916.545**	**12,249.980**	**-**
	Current Expenditure		936.809	1,054.655	939.254	-
	Service Delivery Expenditure		13,305.760	6,861.890	11,310.726	-
LQ4126	**Superintendence**		**1,639.539**	**1,733.757**	**1,641.240**	**-**
	Current Expenditure		1,265.872	1,334.488	1,332.195	-
	Service Delivery Expenditure		373.667	399.269	309.045	-
LQ4127	**District Police**		**154,415.034**	**134,102.414**	**157,885.584**	**-**
	Current Expenditure		139,877.648	120,585.793	144,450.788	-
	Service Delivery Expenditure		14,537.386	13,516.621	13,434.796	-
LQ4129	**Special Branch**		**7,899.474**	**6,221.836**	**7,400.292**	**-**
	Current Expenditure		5,474.899	5,123.760	5,564.284	-
	Service Delivery Expenditure		2,424.575	1,098.076	1,836.008	-
LQ4590	**Counter Terrorism Department**		**9,467.037**	**7,909.228**	**9,738.588**	**-**
	Current Expenditure		5,557.051	5,666.808	5,950.169	-
	Service Delivery Expenditure		3,909.986	2,242.420	3,788.419	-
LQ4667	**Special Protection Unit**		**6,239.097**	**6,609.982**	**6,763.667**	**-**
	Current Expenditure		5,949.451	6,287.315	6,569.958	-
	Service Delivery Expenditure		289.646	322.667	193.709	-
LQ5412	**Punjab Safe City Authority**		**3,521.736**	**3,871.866**	**6,814.962**	**-**
	Current Expenditure		1,460.484	1,753.751	2,220.597	-
	Service Delivery Expenditure		2,061.252	2,118.115	4,594.365	-
LQ5803	**Punjab Highway Petrol**		**10,706.755**	**10,270.894**	**11,503.654**	**-**
	Current Expenditure		10,048.884	9,268.508	10,712.461	-
	Service Delivery Expenditure		657.871	1,002.386	791.193	-
LQ5919	**Crime Control Department**		**521.203**	**3,257.972**	**7,889.585**	**-**
	Current Expenditure		10.737	2,010.772	3,325.427	-
	Service Delivery Expenditure		510.466	1,247.200	4,564.158	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
LQ5920	**RIOT Management Police, Punjab**		**0.896**	**2,300.119**	**3,289.678**	**-**
	Current Expenditure		0.896	1,182.469	1,829.677	-
	Service Delivery Expenditure		-	1,117.650	1,460.001	-
LW4120	**Elite Police Force**		**1,082.862**	**1,036.416**	**1,165.114**	**-**
	Current Expenditure		673.122	616.797	735.921	-
	Service Delivery Expenditure		409.740	419.619	429.193	-
032103	**Local Police**		**1,155.023**	**916.892**	**1,100.160**	**-**
	Police	**PC21013**	**1,155.023**	**916.892**	**1,100.160**	**-**
DQ4005	**Border Military Police (D.G. Khan)**		**571.899**	**392.204**	**414.905**	**-**
	Current Expenditure		240.359	316.666	316.024	-
	Service Delivery Expenditure		331.540	75.538	98.881	-
DQ4006	**Baluch Levy, D.G. Khan**		**190.458**	**282.627**	**318.429**	**-**
	Current Expenditure		124.303	199.160	212.115	-
	Service Delivery Expenditure		66.155	83.467	106.314	-
LQ4712	**Baluch Levy, Rajanpur**		**-**	**0.042**	**99.736**	**-**
	Current Expenditure		-	0.042	73.556	-
	Service Delivery Expenditure		-	-	26.180	-
RQ4002	**Border Military Police (Rajanpur)**		**392.666**	**242.019**	**267.090**	**-**
	Current Expenditure		117.212	166.909	151.368	-
	Service Delivery Expenditure		275.454	75.110	115.722	-
032108	**Economic Crime Investigation**		**2,631.810**	**3,610.906**	**2,703.424**	**-**
	General Administration	**PC21010**	**2,631.810**	**3,610.906**	**2,703.424**	**-**
LQ4093	**Anti-corruption Establishment**		**2,393.918**	**3,328.164**	**2,437.846**	**-**
	Current Expenditure		1,609.413	2,391.257	1,624.002	-
	Service Delivery Expenditure		784.505	936.907	813.844	-
LQ4094	**Special Judges Anti-Corruption Courts**		**237.892**	**282.742**	**265.578**	**-**
	Current Expenditure		189.206	192.116	201.798	-
	Service Delivery Expenditure		48.686	90.626	63.780	-
032111	**Training**		**4,801.296**	**4,397.538**	**4,490.867**	**-**
	Police	**PC21013**	**4,801.296**	**4,397.538**	**4,490.867**	**-**
LQ4136	**Police Training Institutes**		**4,801.296**	**4,397.538**	**4,490.867**	**-**
	Current Expenditure		3,118.283	3,160.331	3,396.310	-
	Service Delivery Expenditure		1,683.013	1,237.207	1,094.557	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
032113	**Other Civil Armed Forces**		**8,636.945**	**8,829.727**	**8,830.631**	**-**
	Police	**PC21013**	**8,636.945**	**8,829.727**	**8,830.631**	**-**
LQ4131	**Punjab Constabulary**		**8,636.945**	**8,829.727**	**8,830.631**	**-**
	Current Expenditure		8,293.696	8,486.565	8,549.832	-
	Service Delivery Expenditure		343.249	343.162	280.799	-
032150	**Others**		**1,125.302**	**729.457**	**569.627**	**-**
	Police	**PC21013**	**1,125.302**	**729.457**	**569.627**	**-**
LQ4133	**Police Supplied to Public Deptts. Private Bodies and Persons**		**491.771**	**-**	**-**	**-**
	Current Expenditure		491.771	-	-	-
	Service Delivery Expenditure		-	-	-	-
LQ4134	**Qaumi Razakar Organization**		**112.713**	**224.457**	**125.627**	**-**
	Current Expenditure		91.413	193.193	105.071	-
	Service Delivery Expenditure		21.300	31.264	20.556	-
LQ4135	**Works**		**520.818**	**505.000**	**444.000**	**-**
	Service Delivery Expenditure		520.818	505.000	444.000	-
033	**Fire Protection**		**1,859.903**	**1,318.499**	**1,827.120**	**-**
0331	**Fire Protection**		**1,859.903**	**1,318.499**	**1,827.120**	**-**
033101	**Administration**		**593.624**	**131.318**	**111.434**	**-**
	Civil Defence	**PC21032**	**593.624**	**131.318**	**111.434**	**-**
LQ4301	**Administration**		**593.624**	**131.318**	**111.434**	**-**
	Current Expenditure		77.930	105.269	88.056	-
	Service Delivery Expenditure		515.694	26.049	23.378	-
033102	**Operations**		**1,266.279**	**1,187.181**	**1,715.686**	**-**
	Civil Defence	**PC21032**	**1,266.279**	**1,187.181**	**1,715.686**	**-**
LQ4302	**Medical Establishment**		**5.264**	**25.888**	**5.964**	**-**
	Current Expenditure		4.644	8.681	4.934	-
	Service Delivery Expenditure		0.620	17.207	1.030	-
LQ5371	**District Administration for Civil Defence**		**1,261.015**	**1,161.293**	**1,709.722**	**-**
	Current Expenditure		340.664	456.228	386.413	-
	Service Delivery Expenditure		920.351	705.065	1,323.309	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

			Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
034	**Prison Administration and Operation**		**23,027.406**	**27,655.867**	**25,604.678**	**-**
0341	**Prison Administration and Operation**		**23,027.406**	**27,655.867**	**25,604.678**	**-**
034101	**Jails and Convict Settlement**		**22,702.113**	**27,199.600**	**25,221.815**	**-**
	Jails	**PC21012**	**22,702.113**	**27,199.600**	**25,221.815**	**-**
LQ4118	**Direction**		**269.329**	**312.773**	**255.574**	**-**
	Current Expenditure		234.157	269.090	217.754	-
	Service Delivery Expenditure		35.172	43.683	37.820	-
LQ4119	**Central Jails**		**9,213.013**	**14,604.003**	**12,686.516**	**-**
	Current Expenditure		5,074.985	6,048.319	5,274.691	-
	Service Delivery Expenditure		4,138.028	8,555.684	7,411.825	-
LQ4120	**District Jails**		**12,974.583**	**11,975.429**	**12,041.757**	**-**
	Current Expenditure		7,381.439	7,566.799	7,534.911	-
	Service Delivery Expenditure		5,593.144	4,408.630	4,506.846	-
LQ4121	**Lock Ups**		**69.101**	**104.246**	**68.044**	**-**
	Current Expenditure		25.164	51.020	22.328	-
	Service Delivery Expenditure		43.937	53.226	45.716	-
LQ4122	**Jails (manufactures) Central Jails**		**163.184**	**186.236**	**156.473**	**-**
	Current Expenditure		38.564	56.624	36.805	-
	Service Delivery Expenditure		124.620	129.612	119.668	-
LQ4123	**District Jails**		**1.568**	**1.436**	**1.069**	**-**
	Current Expenditure		0.356	1.101	0.915	-
	Service Delivery Expenditure		1.212	0.335	0.154	-
LQ4124	**Works**		**11.335**	**15.477**	**12.382**	**-**
	Service Delivery Expenditure		11.335	15.477	12.382	-
034102	**Training**		**51.160**	**48.523**	**72.452**	**-**
	Jails	**PC21012**	**51.160**	**48.523**	**72.452**	**-**
LQ4719	**Punjab Prison Staff Training College Sahiwal**		**51.160**	**-**	**-**	**-**
	Current Expenditure		46.487	-	-	-
	Service Delivery Expenditure		4.673	-	-	-
LQ4800	**Punjab Prisons Staff Training College**		**-**	**48.523**	**72.452**	**-**
	Current Expenditure		-	43.023	64.203	-
	Service Delivery Expenditure		-	5.500	8.249	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
034120	**Other Places of Detention and Correction**		**274.133**	**407.744**	**310.411**	**-**
	General Administration	**PC21010**	**273.853**	**407.434**	**310.163**	**-**
LQ4103	**Reclamation and Probation Department**		**273.853**	**407.434**	**310.163**	**-**
	Current Expenditure		220.074	331.649	252.805	-
	Service Delivery Expenditure		53.779	75.785	57.358	-
	Miscellaneous	**PC21031**	**0.280**	**0.310**	**0.248**	**-**
LQ4287	**State Prisoners and Detenues**		**0.280**	**0.310**	**0.248**	**-**
	Service Delivery Expenditure		0.280	0.310	0.248	-
036	**Administration of Public Order**		**35,026.669**	**12,856.785**	**43,699.123**	**-**
0361	**Administration**		**35,026.669**	**12,856.785**	**43,699.123**	**-**
036101	**Secretariat / Administration**		**35,026.669**	**12,856.785**	**43,699.123**	**-**
	General Administration	**PC21010**	**35,026.669**	**12,856.785**	**43,699.123**	**-**
LQ4064	**Home Department**		**24,814.544**	**1,006.946**	**30,114.347**	**-**
	Current Expenditure		537.596	700.478	677.966	-
	Service Delivery Expenditure		24,276.948	306.468	29,436.381	-
LQ4095	**Crisis Management and Control Centre**		**0.508**	**9.362**	**5.994**	**-**
	Current Expenditure		-	6.381	3.955	-
	Service Delivery Expenditure		0.508	2.981	2.039	-
LQ4097	**Forensic Science Laboratory Punjab**		**3,047.941**	**3,163.208**	**3,251.390**	**-**
	Current Expenditure		1,303.563	1,708.104	1,291.220	-
	Service Delivery Expenditure		1,744.378	1,455.104	1,960.170	-
LQ4456	**DG (Inspection)**		**61.882**	**74.260**	**64.201**	**-**
	Current Expenditure		36.966	58.890	45.813	-
	Service Delivery Expenditure		24.916	15.370	18.388	-
LQ4457	**Directorate of Monitoring**		**112.231**	**164.658**	**116.821**	**-**
	Current Expenditure		73.473	114.009	74.857	-
	Service Delivery Expenditure		38.758	50.649	41.964	-
LQ4674	**Punjab Legal Aid Agency Public Prosecution Department**		**0.628**	**21.925**	**22.880**	**-**
	Current Expenditure		-	15.608	1.588	-
	Service Delivery Expenditure		0.628	6.317	21.292	-

ESTIMATES OF EXPENDITURE

Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	(Rs. in million)
LQ4692	**Satellite Station of Punjab Forensic of Punjab Forensic**	**585.688**	**705.958**	**586.423**	**-**
	Current Expenditure	456.995	516.508	451.825	-
	Service Delivery Expenditure	128.693	189.450	134.598	-
LQ4716	**Punjab Emergency Services Department**	**198.779**	**335.539**	**197.930**	**-**
	Current Expenditure	150.110	180.035	156.554	-
	Service Delivery Expenditure	48.669	155.504	41.376	-
LQ5051	**Provincial Intelligence Fusion & Threat Assessment Center (PIFTAC) Punjab**	**-**	**-**	**198.553**	**-**
	Current Expenditure	-	-	87.974	-
	Service Delivery Expenditure	-	-	110.579	-
LQ5276	**Public Prosecution Department**	**188.407**	**274.654**	**292.521**	**-**
	Current Expenditure	136.625	213.728	141.656	-
	Service Delivery Expenditure	51.782	60.926	150.865	-
LQ5283	**Prosecutor General**	**4,311.779**	**4,494.091**	**4,687.292**	**-**
	Current Expenditure	4,097.607	4,254.103	4,373.508	-
	Service Delivery Expenditure	214.172	239.988	313.784	-
LQ5362	**Child Protection Bureau**	**1,262.131**	**1,145.030**	**1,287.252**	**-**
	Current Expenditure	629.806	668.855	721.344	-
	Service Delivery Expenditure	632.325	476.175	565.908	-
LQ5456	**Punjab Charities Commission Home Department**	**-**	**85.325**	**86.803**	**-**
	Current Expenditure	-	79.727	27.088	-
	Service Delivery Expenditure	-	5.598	59.715	-
LQ5470	**Center for Professional Development of Public Prosecutors**	**44.296**	**78.432**	**62.030**	**-**
	Current Expenditure	15.322	38.441	19.558	-
	Service Delivery Expenditure	28.974	39.991	42.472	-
LQ5826	**Punjab Agriculture Food & Drug Authority**	**378.142**	**1,183.997**	**2,699.510**	**-**
	Service Delivery Expenditure	378.142	1,183.997	2,699.510	-
SP4007	**Home Department South Punjab**	**19.713**	**113.400**	**25.176**	**-**
	Current Expenditure	17.427	79.383	18.796	-
	Service Delivery Expenditure	2.286	34.017	6.380	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
04	**Economic Affairs**		**289,577.121**	**258,585.188**	**240,691.846**	**-**
041	**Gen. Economic, Commercial & Labour Affairs**		**2,704.201**	**1,960.900**	**1,589.645**	**-**
0411	**General Economic Affairs**		**611.096**	**1,005.547**	**763.937**	**-**
041102	**Anthropological, Archaeological and Other**		**611.096**	**1,005.547**	**763.937**	**-**
	Miscellaneous Departments	**PC21023**	**611.096**	**1,005.547**	**763.937**	**-**
LQ4239	**Archaeological**		**248.910**	**533.871**	**378.152**	**-**
	Current Expenditure		133.442	167.613	144.691	-
	Service Delivery Expenditure		115.468	366.258	233.461	-
LQ4358	**Lahore Fort and Shalimar Gardens**		**101.723**	**137.412**	**108.290**	**-**
	Current Expenditure		91.920	103.628	99.153	-
	Service Delivery Expenditure		9.803	33.784	9.137	-
LQ4544	**Archaeological (Devolved Offices)**		**260.463**	**334.264**	**277.495**	**-**
	Current Expenditure		210.641	252.555	216.386	-
	Service Delivery Expenditure		49.822	81.709	61.109	-
0413	**General Labour Affairs**		**816.365**	**955.353**	**825.708**	**-**
041308	**Wage Regulation**		**10.402**	**21.878**	**9.129**	**-**
	Miscellaneous Department	**PC21023**	**10.402**	**21.878**	**9.129**	**-**
LQ4229	**Minimum Wages Board**		**10.402**	**21.878**	**9.129**	**-**
	Current Expenditure		8.460	13.672	8.078	-
	Service Delivery Expenditure		1.942	8.206	1.051	-
041310	**Administration**		**805.963**	**933.475**	**816.579**	**-**
	General Administration	**PC21010**	**126.520**	**147.832**	**131.999**	**-**
LQ4075	**Labour and Human Resource Department**		**126.520**	**147.832**	**131.999**	**-**
	Current Expenditure		94.371	117.755	97.007	-
	Service Delivery Expenditure		32.149	30.077	34.992	-
	Miscellaneous Department	**PC21023**	**679.443**	**785.643**	**684.580**	**-**
LQ4228	**Directorate of Labour Welfare**		**679.443**	**785.643**	**684.580**	**-**
	Current Expenditure		603.835	692.405	612.130	-
	Service Delivery Expenditure		75.608	93.238	72.450	-
0414	**General Labour Affairs**		**1,276.740**	**-**	**-**	**-**
041401	**Food (Wheat)**		**1,276.740**	**-**	**-**	**-**
	Miscellaneous	**PC21031**	**1,276.740**	**-**	**-**	**-**
LQ4679	**Directorate of Food**		**111.540**	**-**	**-**	**-**
	Current Expenditure		95.986	-	-	-
	Service Delivery Expenditure		15.554	-	-	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
LQ4680	**District Establishment (Food)**		**1,165.200**	**-**	**-**	**-**
	Current Expenditure		1,109.429	-	-	-
	Service Delivery Expenditure		55.771	-	-	-
042	**Agri, Food, Irrigation, Forestry & Fishing**		**148,783.244**	**140,724.015**	**112,691.693**	**-**
0421	**Agriculture**		**70,220.365**	**70,101.226**	**57,544.655**	**-**
042101	**Administration/Land Commission**		**1,501.883**	**1,717.231**	**1,325.988**	**-**
	General Administration	**PC21010**	**1,450.040**	**1,634.547**	**1,272.817**	**-**
LQ4081	**Agriculture Department**		**399.154**	**392.487**	**399.270**	**-**
	Current Expenditure		218.582	274.526	241.964	-
	Service Delivery Expenditure		180.572	117.961	157.306	-
LQ4082	**Food Department**		**168.338**	**-**	**-**	**-**
	Current Expenditure		81.483	-	-	-
	Service Delivery Expenditure		86.855	-	-	-
LQ4083	**Livestock & Dairy Development Department**		**201.529**	**223.571**	**200.153**	**-**
	Current Expenditure		125.692	177.144	151.131	-
	Service Delivery Expenditure		75.837	46.427	49.022	-
LQ4084	**Forestry Wildlife Fisheries & Tourism Department**		**263.378**	**323.790**	**257.628**	**-**
	Current Expenditure		176.822	253.370	196.284	-
	Service Delivery Expenditure		86.556	70.420	61.344	-
LQ4085	**Cooperative Department**		**160.557**	**221.973**	**154.644**	**-**
	Current Expenditure		91.516	131.481	113.042	-
	Service Delivery Expenditure		69.041	90.492	41.602	-
LW4065	**Cane Commissioner Punjab**		**18.534**	**-**	**-**	**-**
	Current Expenditure		9.952	-	-	-
	Service Delivery Expenditure		8.582	-	-	-
SP4008	**L&DD Department South Punjab**		**76.047**	**134.152**	**90.010**	**-**
	Current Expenditure		45.856	92.457	58.101	-
	Service Delivery Expenditure		30.191	41.695	31.909	-
SP4009	**Agriculture Department South Punjab**		**86.172**	**151.734**	**82.575**	**-**
	Current Expenditure		59.736	113.651	57.600	-
	Service Delivery Expenditure		26.436	38.083	24.975	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
SP4010	**Forestry Wildlife & Fisheries Department South Punjab**		**76.331**	**186.840**	**88.537**	**-**
	Current Expenditure		50.264	133.836	59.397	-
	Service Delivery Expenditure		26.067	53.004	29.140	-
	Agriculture	**PC21018**	**51.843**	**82.684**	**53.171**	**-**
LQ4191	**Planning and Evaluation Cell**		**51.843**	**82.684**	**53.171**	**-**
	Current Expenditure		37.799	60.454	40.810	-
	Service Delivery Expenditure		14.044	22.230	12.361	-
042102	**Land Management (Land Record and Colonization)**		**6,971.904**	**10,758.224**	**6,891.047**	**-**
	Land Revenue	**PC21002**	**6,971.904**	**10,758.224**	**6,891.047**	**-**
LQ4002	**Superintendence**		**17.721**	**45.657**	**17.890**	**-**
	Current Expenditure		15.459	27.155	15.036	-
	Service Delivery Expenditure		2.262	18.502	2.854	-
LQ4003	**Land Record-Superintendence**		**48.566**	**80.403**	**42.109**	**-**
	Current Expenditure		30.479	42.503	34.075	-
	Service Delivery Expenditure		18.087	37.900	8.034	-
LQ4004	**Consolidation of Land Holdings Superintendence**		**26.878**	**51.904**	**15.632**	**-**
	Current Expenditure		26.802	49.077	15.375	-
	Service Delivery Expenditure		0.076	2.827	0.257	-
LQ4573	**Consolidation of Land Holding District**		**300.956**	**704.096**	**179.187**	**-**
	Current Expenditure		284.393	665.173	148.647	-
	Service Delivery Expenditure		16.563	38.923	30.540	-
LQ4576	**Forest Reserve and Grazing Land**		**14.839**	**76.638**	**17.041**	**-**
	Current Expenditure		13.385	19.585	13.813	-
	Service Delivery Expenditure		1.454	57.053	3.228	-
LQ4577	**Land Reclamation and Protection**		**9.248**	**40.357**	**6.943**	**-**
	Current Expenditure		8.771	32.347	6.933	-
	Service Delivery Expenditure		0.477	8.010	0.010	-
LQ4579	**Colonization**		**600.966**	**1,086.368**	**758.784**	**-**
	Current Expenditure		563.547	773.433	671.969	-
	Service Delivery Expenditure		37.419	312.935	86.815	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
LQ4581	**Land Record-District Charges**		**5,937.582**	**8,666.801**	**5,848.661**	**-**
	Current Expenditure		5,671.898	7,928.780	5,637.127	-
	Service Delivery Expenditure		265.684	738.021	211.534	-
LQ4703	**Settlement Operations of Mouzas**		**15.148**	**6.000**	**4.800**	**-**
	Current Expenditure		1.044	-	-	-
	Service Delivery Expenditure		14.104	6.000	4.800	-
042103	**Agricultural Research and Extension Services**		**23,517.920**	**23,419.819**	**24,992.468**	**-**
	Agriculture	**PC21018**	**23,448.286**	**23,036.913**	**24,677.805**	**-**
LQ4192	**Subordinate and Expert Staff**		**199.995**	**-**	**-**	**-**
	Current Expenditure		178.131	-	-	-
	Service Delivery Expenditure		21.864	-	-	-
LQ4193	**Extension Services Extension**		**10,447.042**	**8,481.470**	**8,630.163**	**-**
	Current Expenditure		6,354.783	6,628.714	6,660.777	-
	Service Delivery Expenditure		4,092.259	1,852.756	1,969.386	-
LQ4194	**Extension Services Floriculture**		**241.468**	**267.408**	**250.766**	**-**
	Current Expenditure		178.146	205.931	194.371	-
	Service Delivery Expenditure		63.322	61.477	56.395	-
LQ4195	**Extension Services Research**		**4,471.019**	**4,989.413**	**4,539.317**	**-**
	Current Expenditure		3,409.739	3,812.885	3,533.074	-
	Service Delivery Expenditure		1,061.280	1,176.528	1,006.243	-
LQ4196	**On Farm Water Management Programme**		**1,519.835**	**2,198.787**	**1,566.029**	**-**
	Current Expenditure		1,219.708	1,708.026	1,239.334	-
	Service Delivery Expenditure		300.127	490.761	326.695	-
LQ4197	**Agricultural Engineering Soil Conservation & Boring Operations**		**5,703.436**	**5,410.540**	**5,109.938**	**-**
	Current Expenditure		1,884.775	1,974.876	1,898.749	-
	Service Delivery Expenditure		3,818.661	3,435.664	3,211.189	-
LQ4198	**Grant to Research Coordination Board Lahore**		**393.981**	**884.966**	**693.559**	**-**
	Current Expenditure		16.658	74.806	46.237	-
	Service Delivery Expenditure		377.323	810.160	647.322	-
LQ4199	**Works**		**124.172**	**150.000**	**150.000**	**-**
	Service Delivery Expenditure		124.172	150.000	150.000	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
LQ4200	**Lumpsum Provision for Incentives**	**40.223**	**70.000**	**65.500**	**-**
	Service Delivery Expenditure	40.223	70.000	65.500	-
LQ4529	**Water Courses (Punjab Component)**	**42.104**	**92.926**	**91.717**	**-**
	Current Expenditure	31.109	67.854	70.265	-
	Service Delivery Expenditure	10.995	25.072	21.452	-
LQ4530	**Water Courses (Regional Offices)**	**79.613**	**146.543**	**136.503**	**-**
	Current Expenditure	50.776	104.675	102.778	-
	Service Delivery Expenditure	28.837	41.868	33.725	-
LQ4641	**Agriculture Delivery Unit (ADU)**	**18.179**	**51.043**	**3,244.360**	**-**
	Current Expenditure	9.179	43.329	23.316	-
	Service Delivery Expenditure	9.000	7.714	3,221.044	-
LQ4765	**Establishment of WTO Cell in Agriculture Deptt**	**0.392**	**20.494**	**0.023**	**-**
	Current Expenditure	0.392	9.501	-	-
	Service Delivery Expenditure	-	10.993	0.023	-
LQ4781	**Soil Survey of Punjab**	**97.360**	**152.825**	**136.858**	**-**
	Current Expenditure	88.083	137.609	126.179	-
	Service Delivery Expenditure	9.277	15.216	10.679	-
LQ5368	**Agriculture Commission**	**10.349**	**15.176**	**10.440**	**-**
	Current Expenditure	7.172	10.988	7.434	-
	Service Delivery Expenditure	3.177	4.188	3.006	-
SP4105	**Director General Agriculture(OFWM)**	**9.049**	**12.988**	**3.859**	**-**
	Current Expenditure	5.192	8.433	3.062	-
	Service Delivery Expenditure	3.857	4.555	0.797	-
SP4106	**Director General Agriculture (Research) South Punjab**	**-**	**17.868**	**-**	**-**
	Current Expenditure	-	10.259	-	-
	Service Delivery Expenditure	-	7.609	-	-
SP4107	**Director General Agriculture (Ext.Field & Pesticide) South Punjab**	**-**	**21.223**	**-**	**-**
	Current Expenditure	-	15.247	-	-
	Service Delivery Expenditure	-	5.976	-	-
VQ4001	**RADEC Vehari South Punjab**	**50.069**	**53.243**	**48.773**	**-**
	Current Expenditure	37.431	40.088	39.306	-
	Service Delivery Expenditure	12.638	13.155	9.467	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
	Miscellaneous	**PC21031**	**69.634**	**382.906**	**314.663**	**-**
LQ4755	**Director of Agriculture (Economics and Marketing)**		**63.287**	**336.221**	**290.186**	**-**
	Current Expenditure		32.835	244.798	227.214	-
	Service Delivery Expenditure		30.452	91.423	62.972	-
LQ4756	**Director of Punjab Institute of Agriculture Marketing**		**6.347**	**46.685**	**24.477**	**-**
	Current Expenditure		3.536	25.143	10.746	-
	Service Delivery Expenditure		2.811	21.542	13.731	-
042104	**Plants Protection and Locust Control**	**PC21018**	**910.727**	**1,134.383**	**891.262**	**-**
	Agriculture		**910.727**	**1,134.383**	**891.262**	**-**
MP4006	**Plant Protection and Locust Control**		**910.727**	**1,134.383**	**891.262**	**-**
	Current Expenditure		632.230	838.258	675.271	-
	Service Delivery Expenditure		278.497	296.125	215.991	-
042106	**Animal Husbandry**		**20,127.733**	**19,076.648**	**19,911.111**	**-**
	Veterinary	**PC21020**	**20,127.733**	**19,076.648**	**19,911.111**	**-**
JG4121	**Directorate of RCCSC Jhang**		**96.512**	**122.366**	**100.385**	**-**
	Current Expenditure		65.692	74.796	66.449	-
	Service Delivery Expenditure		30.820	47.570	33.936	-
LQ4204	**Direction - Extension**		**10,842.005**	**9,270.854**	**10,573.573**	**-**
	Current Expenditure		7,363.640	7,396.856	7,704.616	-
	Service Delivery Expenditure		3,478.365	1,873.998	2,868.957	-
LQ4205	**Direction - Research**		**33.231**	**43.392**	**33.884**	**-**
	Current Expenditure		27.242	32.004	28.643	-
	Service Delivery Expenditure		5.989	11.388	5.241	-
LQ4206	**Direction-Planning & Evaluation Cell**		**82.091**	**95.970**	**72.508**	**-**
	Current Expenditure		40.676	49.640	41.288	-
	Service Delivery Expenditure		41.415	46.330	31.220	-
LQ4207	**Superintendence**		**458.967**	**506.310**	**507.481**	**-**
	Current Expenditure		359.946	377.924	406.195	-
	Service Delivery Expenditure		99.021	128.386	101.286	-
LQ4208	**Veterinary Education & Research**		**720.178**	**664.705**	**815.775**	**-**
	Current Expenditure		351.820	331.403	408.285	-
	Service Delivery Expenditure		368.358	333.302	407.490	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
LQ4209	**Provincial Schemes (Research)**	**630.917**	**608.796**	**825.789**	**-**
	Current Expenditure	158.302	185.522	181.921	-
	Service Delivery Expenditure	472.615	423.274	643.868	-
LQ4211	**Field Control & Diseases - Extension**	**1,412.547**	**1,370.742**	**1,354.875**	**-**
	Current Expenditure	1,112.367	1,167.029	1,127.460	-
	Service Delivery Expenditure	300.180	203.713	227.415	-
LQ4212	**Field Control & Diseases - Research**	**9.253**	**13.025**	**8.678**	**-**
	Current Expenditure	5.829	7.610	5.316	-
	Service Delivery Expenditure	3.424	5.415	3.362	-
LQ4213	**Breeding Operations-Govt. Farms (Research)**	**583.993**	**604.930**	**534.845**	**-**
	Current Expenditure	320.572	354.190	334.545	-
	Service Delivery Expenditure	263.421	250.740	200.300	-
LQ4214	**Breeding Operations-Govt .Farms (Extension)**	**1,827.768**	**1,924.701**	**1,809.791**	**-**
	Current Expenditure	1,290.853	1,469.141	1,332.978	-
	Service Delivery Expenditure	536.915	455.560	476.813	-
LQ4215	**Provincial Schemes (Farms)**	**13.882**	**19.543**	**14.894**	**-**
	Current Expenditure	7.165	8.359	7.222	-
	Service Delivery Expenditure	6.717	11.184	7.672	-
LQ4392	**Breeding Operation Govtt- Farms (DLF)**	**885.138**	**985.327**	**827.348**	**-**
	Current Expenditure	520.045	598.156	517.664	-
	Service Delivery Expenditure	365.093	387.171	309.684	-
LQ4393	**Provincial Scheme (Extension)**	**77.376**	**100.462**	**77.618**	**-**
	Current Expenditure	56.167	76.291	60.187	-
	Service Delivery Expenditure	21.209	24.171	17.431	-
LQ4516	**Provincial Schemes - Director B.I**	**383.880**	**431.048**	**357.850**	**-**
	Current Expenditure	192.001	233.192	189.638	-
	Service Delivery Expenditure	191.879	197.856	168.212	-
LQ4521	**University of Veterinary and Animal Sciences, Lahore**	**91.700**	**104.000**	**87.600**	**-**
	Current Expenditure	22.000	22.000	22.000	-
	Service Delivery Expenditure	69.700	82.000	65.600	-
LQ4663	**Punjab Development Halal Agency**	**-**	**45.570**	**-**	**-**
	Current Expenditure	-	36.888	-	-
	Service Delivery Expenditure	-	8.682	-	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
MP4091	**Directorate of Small Ruminant Multan**		**1,460.321**	**1,625.854**	**1,477.836**	**-**
	Current Expenditure		1,067.251	1,333.010	1,107.327	-
	Service Delivery Expenditure		393.070	292.844	370.509	-
RA4134	**Directorate of Poultry Research Institute**		**511.032**	**524.527**	**422.702**	**-**
	Current Expenditure		256.729	315.881	266.711	-
	Service Delivery Expenditure		254.303	208.646	155.991	-
SP4108	**Director General (Extension Research & Production)**		**6.942**	**14.526**	**7.679**	**-**
	Current Expenditure		2.254	6.831	3.535	-
	Service Delivery Expenditure		4.688	7.695	4.144	-
042107	**CO-Operation**		**1,891.075**	**2,577.436**	**2,217.708**	**-**
	Co-operation	**PC21021**	**1,891.075**	**2,577.436**	**2,217.708**	**-**
BO4004	**Co-operative Training Institute, Bahawalpur**		**17.673**	**28.909**	**17.842**	**-**
	Current Expenditure		8.703	13.352	9.305	-
	Service Delivery Expenditure		8.970	15.557	8.537	-
FQ4003	**Co-operative Training College Faisalabad**		**72.159**	**86.237**	**72.919**	**-**
	Current Expenditure		59.714	63.936	56.295	-
	Service Delivery Expenditure		12.445	22.301	16.624	-
LQ4216	**Direction**		**180.183**	**268.764**	**204.138**	**-**
	Current Expenditure		126.878	172.925	130.205	-
	Service Delivery Expenditure		53.305	95.839	73.933	-
LQ4217	**Superintendence**		**1,621.060**	**2,193.526**	**1,922.809**	**-**
	Current Expenditure		1,437.411	1,800.374	1,719.048	-
	Service Delivery Expenditure		183.649	393.152	203.761	-
042108	**Subsidies**		**14,000.000**	**10,000.000**	**-**	**-**
	Subsidies	**PC21030**	**14,000.000**	**10,000.000**	**-**	**-**
LQ5996	**Subsidies on Agriculture**		**14,000.000**	**10,000.000**	**-**	**-**
	Service Delivery Expenditure		14,000.000	10,000.000	-	-
042113	**Information and Statistics**		**1,299.123**	**1,417.485**	**1,315.071**	**-**
	Agriculture	**PC21018**	**1,299.123**	**1,417.485**	**1,315.071**	**-**
LQ5299	**Agriculture Census/Statistics**		**1,299.123**	**1,417.485**	**1,315.071**	**-**
	Current Expenditure		1,135.581	1,256.919	1,199.362	-
	Service Delivery Expenditure		163.542	160.566	115.709	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
0422	**Irrigation**		**27,710.389**	**29,335.715**	**32,549.824**	**-**
042201	**Administration**		**3,030.589**	**3,316.877**	**2,973.315**	**-**
	General Administration	**PC21010**	**1,321.222**	**1,202.855**	**1,192.964**	**-**
LQ4086	**Irrigation and Power Department**		**1,135.651**	**997.456**	**1,053.009**	**-**
	Current Expenditure		364.357	490.806	376.035	-
	Service Delivery Expenditure		771.294	506.650	676.974	-
SP4002	**Irrigation Department in Punjab Civil Secretariat (South)**		**185.571**	**205.399**	**139.955**	**-**
	Current Expenditure		70.379	129.747	69.006	-
	Service Delivery Expenditure		115.192	75.652	70.949	-
	Irrigation & Land Reclamation	**PC21009**	**1,709.367**	**2,114.022**	**1,780.351**	**-**
LQ4025	**Chief Engineers**		**778.559**	**943.089**	**840.693**	**-**
	Current Expenditure		621.837	778.188	691.573	-
	Service Delivery Expenditure		156.722	164.901	149.120	-
LQ4026	**Chief Engineer (Water Treaty Implementation Cell)**		**101.842**	**103.200**	**87.850**	**-**
	Current Expenditure		72.658	73.147	64.262	-
	Service Delivery Expenditure		29.184	30.053	23.588	-
LQ4027	**Chief Engineer (Planning and Review)**		**-**	**0.055**	**0.071**	**-**
	Current Expenditure		-	0.051	0.071	-
	Service Delivery Expenditure		-	0.004	-	-
LQ4028	**Superintending Engineers**		**828.966**	**1,018.014**	**827.318**	**-**
	Current Expenditure		641.005	806.761	647.253	-
	Service Delivery Expenditure		187.961	211.253	180.065	-
LQ4704	**Punjab Water Services Regulatory Authority**		**-**	**37.252**	**24.419**	**-**
	Current Expenditure		-	36.498	24.398	-
	Service Delivery Expenditure		-	0.754	0.021	-
LQ4705	**Punjab Water Services Resources Commission**		**-**	**12.412**	**-**	**-**
	Current Expenditure		-	10.309	-	-
	Service Delivery Expenditure		-	2.103	-	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account			Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
042202	**Irrigation Dams**		**642.690**	**695.443**	**756.034**	**-**
	Irrigation & Land Reclamation	**PC21009**	**642.690**	**695.443**	**756.034**	**-**
LQ4038	**Irrigation Dams**		**642.690**	**695.443**	**756.034**	**-**
	Current Expenditure		287.561	338.600	291.585	-
	Service Delivery Expenditure		355.129	356.843	464.449	-
042203	**Canals Irrigation**		**20,228.627**	**20,917.973**	**23,218.881**	**-**
	Irrigation & Land Reclamation	**PC21009**	**20,228.627**	**20,917.973**	**23,218.881**	**-**
LQ4029	**Canal Irrigation (Executive)**		**17,764.171**	**18,098.840**	**20,432.486**	**-**
	Current Expenditure		9,402.391	9,576.436	9,742.216	-
	Service Delivery Expenditure		8,361.780	8,522.404	10,690.270	-
LQ4030	**Chashma Right Bank Canal (Exe.)**		**36.984**	**41.420**	**38.231**	**-**
	Current Expenditure		31.997	35.615	33.625	-
	Service Delivery Expenditure		4.987	5.805	4.606	-
LQ4039	**Canal Irrigation (SR)**		**2,217.995**	**2,516.067**	**2,518.383**	**-**
	Current Expenditure		1,962.468	2,258.506	2,290.259	-
	Service Delivery Expenditure		255.527	257.561	228.124	-
LQ4764	**Greater Thal Canal**		**45.554**	**58.927**	**53.674**	**-**
	Current Expenditure		41.614	54.214	49.499	-
	Service Delivery Expenditure		3.940	4.713	4.175	-
LQ5309	**Chasma Right Bank Irrigation Project Taunsa**		**22.069**	**24.251**	**23.171**	**-**
	Current Expenditure		22.069	23.684	22.984	-
	Service Delivery Expenditure		-	0.567	0.187	-
LQ5310	**Programme Monitoring and Implementation Unit**		**141.854**	**178.468**	**152.936**	**-**
	Current Expenditure		97.072	125.424	105.437	-
	Service Delivery Expenditure		44.782	53.044	47.499	-
042204	**Tubewells**		**2,046.366**	**2,581.529**	**2,213.956**	**-**
	Irrigation & Land Reclamation	**PC21009**	**2,046.366**	**2,581.529**	**2,213.956**	**-**
LQ4040	**Tubewells**		**2,046.366**	**2,581.529**	**2,213.956**	**-**
	Current Expenditure		1,012.264	1,116.349	957.536	-
	Service Delivery Expenditure		1,034.102	1,465.180	1,256.420	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account			Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
042205	**Equipment & Machinery Workshops**		**1,145.629**	**1,144.979**	**1,001.922**	**-**
	Irrigation & Land Reclamation	**PC21009**	**1,145.629**	**1,144.979**	**1,001.922**	**-**
LQ4031	**Excavator and Store Division**		**756.094**	**717.070**	**733.304**	**-**
	Current Expenditure		582.740	580.727	628.776	-
	Service Delivery Expenditure		173.354	136.343	104.528	-
LQ4032	**Moghalpura Irrigation Workshop**		**258.669**	**313.402**	**145.466**	**-**
	Current Expenditure		238.648	297.591	143.023	-
	Service Delivery Expenditure		20.021	15.811	2.443	-
LQ4033	**Bhalwal Irrigation Workshop**		**130.866**	**114.507**	**123.152**	**-**
	Current Expenditure		104.104	94.187	105.818	-
	Service Delivery Expenditure		26.762	20.320	17.334	-
042206	**Irrigation, Research and Design**		**326.208**	**348.914**	**329.202**	**-**
	Irrigation & Land Reclamation	**PC21009**	**326.208**	**348.914**	**329.202**	**-**
LQ4041	**Research Institute**		**282.213**	**309.462**	**289.165**	**-**
	Current Expenditure		233.110	237.649	225.221	-
	Service Delivery Expenditure		49.103	71.813	63.944	-
LQ4042	**Director Design**		**43.995**	**39.452**	**40.037**	**-**
	Current Expenditure		40.365	35.355	36.011	-
	Service Delivery Expenditure		3.630	4.097	4.026	-
042250	**Others**		**290.280**	**330.000**	**2,056.514**	**-**
	Irrigation & Land Reclamation	**PC21009**	**290.280**	**330.000**	**2,056.514**	**-**
LQ5945	**Suspense**		**290.280**	**330.000**	**2,056.514**	**-**
	Service Delivery Expenditure		290.280	330.000	2,056.514	-
0423	**Land Reclamation**		**560.380**	**587.595**	**507.457**	**-**
042301	**Administration**		**147.820**	**162.280**	**136.445**	**-**
	Irrigation & Land Reclamation	**PC21009**	**147.820**	**162.280**	**136.445**	**-**
LQ4047	**Director Land Reclamation**		**147.820**	**162.280**	**136.445**	**-**
	Current Expenditure		82.223	106.940	89.747	-
	Service Delivery Expenditure		65.597	55.340	46.698	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account			Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
042302	**Water Logging and Salinity Control**		**412.560**	**425.315**	**371.012**	**-**
	Irrigation & Land Reclamation	**PC21009**	**412.560**	**425.315**	**371.012**	**-**
LQ4048	**Water Logging and Salinity Control**		**412.560**	**425.315**	**371.012**	**-**
	Current Expenditure		292.704	327.617	289.818	-
	Service Delivery Expenditure		119.856	97.698	81.194	-
0424	**Forestry**		**9,866.854**	**8,967.004**	**12,492.934**	**-**
042401	**Preservation of Wildlife and Control of Hunting**		**3,449.510**	**1,822.273**	**1,828.132**	**-**
	Miscellaneous Departments	**PC21023**	**3,449.510**	**1,822.273**	**1,828.132**	**-**
LQ4242	**Preservation of Wildlife & Control of Hunting**		**3,449.510**	**1,822.273**	**1,828.132**	**-**
	Current Expenditure		911.664	1,201.071	1,234.998	-
	Service Delivery Expenditure		2,537.846	621.202	593.134	-
042402	**Forestry**		**6,417.344**	**7,144.731**	**10,664.802**	**-**
	Forestry	**PC21005**	**6,417.344**	**7,144.731**	**10,664.802**	**-**
LQ4011	**Direction**		**117.689**	**168.622**	**118.893**	**-**
	Current Expenditure		89.537	121.174	96.482	-
	Service Delivery Expenditure		28.152	47.448	22.411	-
LQ4013	**Regional and Field Establishment**		**4,707.907**	**5,470.104**	**5,448.823**	**-**
	Current Expenditure		4,283.216	5,004.957	4,505.564	-
	Service Delivery Expenditure		424.691	465.147	943.259	-
LQ4014	**Conservancy and Works**		**1,591.748**	**1,506.005**	**5,097.086**	**-**
	Service Delivery Expenditure		1,591.748	1,506.005	5,097.086	-
0425	**Fishing**		**1,567.719**	**1,667.411**	**1,557.836**	**-**
042501	**Administration**		**1,567.719**	**1,667.411**	**1,557.836**	**-**
	General Administration	**PC21010**	**-**	**-**	**87.527**	**-**
LQ5984	**Aquaculture and Fisheries Department**		**-**	**-**	**87.527**	**-**
	Current Expenditure		-	-	32.487	-
	Service Delivery Expenditure		-	-	55.040	-
	Fisheries	**PC21019**	**1,567.719**	**1,667.411**	**1,470.309**	**-**
LQ4203	**Fisheries**		**1,528.606**	**1,598.062**	**1,426.386**	**-**
	Current Expenditure		961.203	1,255.077	982.600	-
	Service Delivery Expenditure		567.403	342.985	443.786	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
SP4109	**Director General (Wildlife & Fisheries) South Punjab**		**39.113**	**69.349**	**43.923**	**-**
	Current Expenditure		23.827	31.570	27.528	-
	Service Delivery Expenditure		15.286	37.779	16.395	-
0426	**Food**		**38,857.537**	**30,065.064**	**8,038.987**	**-**
042601	**Administration**		**38,857.537**	**8,065.064**	**8,031.239**	**-**
	General Administration	**PC21010**	**1,174.067**	**1,610.182**	**1,350.718**	**-**
LQ4071	**Communication and Works Department**		**677.779**	**539.091**	**633.497**	**-**
	Current Expenditure		344.111	335.106	359.685	-
	Service Delivery Expenditure		333.668	203.985	273.812	-
LQ4745	**Price Control & Commodities Management Department (AD)**		**496.288**	**1,071.091**	**717.221**	**-**
	Current Expenditure		86.693	672.829	220.135	-
	Service Delivery Expenditure		409.595	398.262	497.086	-
	Miscellaneous	**PC21031**	**37,683.470**	**6,454.882**	**6,680.521**	**-**
LQ4619	**Punjab Food Authority**		**1,200.230**	**-**	**-**	**-**
	Current Expenditure		863.871	-	-	-
	Service Delivery Expenditure		336.359	-	-	-
LQ4746	**Punjab Food Authority**		**1,650.477**	**3,181.145**	**3,353.771**	**-**
	Current Expenditure		1,103.505	2,022.186	2,220.972	-
	Service Delivery Expenditure		546.972	1,158.959	1,132.799	-
LQ4747	**Director General Commodities**		**30,469.029**	**38.018**	**48.122**	**-**
	Current Expenditure		6.719	21.410	41.874	-
	Service Delivery Expenditure		30,462.310	16.608	6.248	-
LQ4760	**District Consumer Courts**		**130.590**	**382.108**	**319.244**	**-**
	Current Expenditure		94.405	305.489	254.903	-
	Service Delivery Expenditure		36.185	76.619	64.341	-
LQ5491	**Punjab Sahulat Bazaars Authority**		**3,000.000**	**-**	**-**	**-**
	Service Delivery Expenditure		3,000.000	-	-	-
LQ4751	**District Establishment (Food)**		**1,091.126**	**2,353.851**	**2,378.607**	**-**
	Current Expenditure		987.581	2,189.116	2,203.697	-
	Service Delivery Expenditure		103.545	164.735	174.910	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
LQ4753	**Director General of Food / Cane Commissioner**		**54.564**	**216.681**	**207.247**	**-**
	Current Expenditure		35.658	172.184	148.941	-
	Service Delivery Expenditure		18.906	44.497	58.306	-
LQ4758	**District Consumer Protection Council**		**57.310**	**167.099**	**289.867**	**-**
	Current Expenditure		38.036	126.694	229.782	-
	Service Delivery Expenditure		19.274	40.405	60.085	-
LQ4759	**Punjab Consumer Protection Council**		**30.144**	**115.980**	**83.663**	**-**
	Current Expenditure		17.938	71.826	58.413	-
	Service Delivery Expenditure		12.206	44.154	25.250	-
042602	**Subsidy**		**-**	**22,000.000**	**7.748**	**-**
	Subsidy	**PC21030**	**-**	**22,000.000**	**7.748**	**-**
LQ4283	**Wheat**		**-**	**22,000.000**	**7.748**	**-**
	Service Delivery Expenditure		-	22,000.000	7.748	-
043	**Fuel and Energy**		**47,167.901**	**479.768**	**469.260**	**-**
0437	**Others**		**47,167.901**	**479.768**	**469.260**	**-**
043701	**Energy Department**		**47,167.901**	**479.768**	**469.260**	**-**
	General Administration	**PC21010**	**274.860**	**279.768**	**269.260**	**-**
LQ4905	**Energy Department**		**274.860**	**279.768**	**269.260**	**-**
	Current Expenditure		142.626	146.043	158.180	-
	Service Delivery Expenditure		132.234	133.725	111.080	-
	Subsidies	**PC21030**	**46,893.041**	**200.000**	**200.000**	**-**
LQ5902	**Relief in Electricity Bills**		**46,893.041**	**200.000**	**200.000**	**-**
	Service Delivery Expenditure		46,893.041	200.000	200.000	-
044	**Mining and Manufacturing**		**15,523.164**	**17,303.201**	**21,699.597**	**-**
0441	**Manufacturing**		**14,277.321**	**15,746.495**	**20,391.390**	**-**
044101	**Support For Industrial Development**		**11,191.171**	**12,910.538**	**17,465.490**	**-**
	General Administration	**PC21010**	**51.321**	**141.885**	**126.862**	**-**
LQ5876	**Skills Development and Entrepreneurship Department**		**51.321**	**141.885**	**126.862**	**-**
	Current Expenditure		5.762	36.496	31.372	-
	Service Delivery Expenditure		45.559	105.389	95.490	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
	Industries	**PC21022**	**11,139.850**	**12,768.653**	**17,338.628**	**-**
LQ4219	**Grant in Aid to TEVTA**		**2,352.950**	**-**	**-**	**-**
	Current Expenditure		2,227.407	-	-	-
	Service Delivery Expenditure		125.543	-	-	-
LQ4702	**TEVTA Employees**		**8,786.900**	**-**	**-**	**-**
	Current Expenditure		7,142.957	-	-	-
	Service Delivery Expenditure		1,643.943	-	-	-
LQ5928	**Grant in Aid to TEVTA-Salaries TEVTA PSIC Employees & Operating Expenses**		**-**	**10,728.081**	**11,293.848**	**-**
	Current Expenditure		-	7,329.873	8,219.394	-
	Service Delivery Expenditure		-	3,398.208	3,074.454	-
LQ5962	**PUNJAB VOCATIONAL TRAINING COUNCIL**		**-**	**-**	**4,030.000**	**-**
	Service Delivery Expenditure		-	-	4,030.000	-
LQ5929	**Grant in Aid to TEVTA (Salaries of Civil Servants)**		**-**	**2,040.572**	**2,014.780**	**-**
	Current Expenditure		-	1,964.307	1,969.021	-
	Service Delivery Expenditure		-	76.265	45.759	-
044105	**Administration**		**2,140.509**	**1,767.318**	**1,864.546**	**-**
	General Administration	**PC21010**	**1,258.182**	**914.990**	**1,080.693**	**-**
LQ4087	**Industries Department**		**706.749**	**713.393**	**936.067**	**-**
	Current Expenditure		189.454	288.674	250.987	-
	Service Delivery Expenditure		517.295	424.719	685.080	-
LQ4382	**Mines & Minerals Department**		**183.860**	**201.597**	**144.626**	**-**
	Current Expenditure		107.618	134.007	110.726	-
	Service Delivery Expenditure		76.242	67.590	33.900	-
LQ4776	**District Consumer Protection Council**		**84.420**	**-**	**-**	**-**
	Current Expenditure		82.756	-	-	-
	Service Delivery Expenditure		1.664	-	-	-
LQ5277	**Punjab Consumer Protection Council**		**40.237**	**-**	**-**	**-**
	Current Expenditure		34.756	-	-	-
	Service Delivery Expenditure		5.481	-	-	-
LQ5279	**District Consumer Courts**		**242.916**	**-**	**-**	**-**
	Current Expenditure		221.684	-	-	-
	Service Delivery Expenditure		21.232	-	-	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
	Industries	**PC21022**	**882.327**	**852.328**	**783.853**	**-**
LQ4551	**Headquarters Establishment**		**749.346**	**677.291**	**669.048**	**-**
	Current Expenditure		431.593	590.845	594.110	-
	Service Delivery Expenditure		317.753	86.446	74.938	-
LQ4942	**Punjab Skills Development Authority**		**74.990**	**-**	**-**	**-**
	Current Expenditure		51.846	-	-	-
	Service Delivery Expenditure		23.144	-	-	-
LQ5926	**Punjab Skills Development Authority**		**57.991**	**175.037**	**114.805**	**-**
	Current Expenditure		24.102	104.200	69.678	-
	Service Delivery Expenditure		33.889	70.837	45.127	-
044120	**Others**		**945.641**	**1,068.639**	**1,061.354**	**-**
	Opium	**PC21001**	**10.641**	**21.439**	**14.154**	**-**
LQ4001	**Opium Factory**		**10.641**	**21.439**	**14.154**	**-**
	Current Expenditure		10.641	20.754	13.165	-
	Service Delivery Expenditure		-	0.685	0.989	-
	Industries	**PC21022**	**935.000**	**1,047.200**	**1,047.200**	**-**
LQ4224	**Grant-in-aid to Punjab Small Industries Corporation (PSIC)**		**935.000**	**1,047.200**	**1,047.200**	**-**
	Current Expenditure		935.000	1,047.200	1,047.200	-
					-	-
0442	**Mining**		**1,245.843**	**1,556.706**	**1,308.207**	**-**
044201	**Mining of Mineral Resources Other than Mineral Fuel**		**1,245.843**	**1,556.706**	**1,308.207**	**-**
	Industries	**PC21022**	**1,245.843**	**1,556.706**	**1,308.207**	**-**
LQ4221	**Headquarters Establishment**		**244.328**	**308.787**	**264.044**	**-**
	Current Expenditure		209.364	251.337	226.782	-
	Service Delivery Expenditure		34.964	57.450	37.262	-
LQ4223	**Inspectorate of Mines**		**387.507**	**449.453**	**395.948**	**-**
	Current Expenditure		301.810	373.726	325.976	-
	Service Delivery Expenditure		85.697	75.727	69.972	-
LQ4331	**Mines Labour Welfare Commissionerate**		**353.659**	**419.091**	**367.677**	**-**
	Current Expenditure		353.659	419.091	367.671	-
	Service Delivery Expenditure		-	-	0.006	-
LW4008	**Regional Establishment**		**260.349**	**379.375**	**280.538**	**-**
	Current Expenditure		186.254	272.392	198.546	-
	Service Delivery Expenditure		74.095	106.983	81.992	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

Code	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
045	**Construction and Transport**		**75,176.459**	**97,796.292**	**103,700.477**	**-**
451	**Administration**		**64.692**	**223.165**	**102.136**	**-**
045101	**Administration**		**64.692**	**223.165**	**102.136**	**-**
	General Administration	**PC21010**	**64.692**	**223.165**	**102.136**	**-**
SP4006	**C&W Department South Punjab**		**64.692**	**223.165**	**102.136**	**-**
	Current Expenditure		36.688	133.933	69.737	-
	Service Delivery Expenditure		28.004	89.232	32.399	-
0452	**Road Transport**		**54,673.170**	**73,652.773**	**82,484.412**	**-**
045201	**Administration**		**1,177.579**	**1,246.174**	**3,242.737**	**-**
	General Administration	**PC21010**	**315.618**	**332.972**	**1,934.314**	**-**
LQ4088	**Transport Department**		**315.618**	**332.972**	**1,934.314**	**-**
	Current Expenditure		157.659	227.611	170.208	-
	Service Delivery Expenditure		157.959	105.361	1,764.106	-
	Communications	**PC21025**	**680.430**	**913.202**	**708.423**	**-**
LW4001	**Chief Engineers**		**279.676**	**362.243**	**303.584**	**-**
	Current Expenditure		244.536	287.533	262.069	-
	Service Delivery Expenditure		35.140	74.710	41.515	-
LW4002	**Superintending Engineer**		**400.754**	**550.959**	**404.839**	**-**
	Current Expenditure		352.755	438.642	357.588	-
	Service Delivery Expenditure		47.999	112.317	47.251	-
	Miscellaneous	**PC21031**	**181.531**	**-**	**600.000**	**-**
LQ4725	**Punjab Transport Company (PTC)**		**181.531**	**-**	**600.000**	**-**
	Service Delivery Expenditure		181.531	-	600.000	-
045202	**Highways, Roads and Bridges**		**29,398.262**	**31,794.886**	**37,271.150**	**-**
	Communications	**PC21025**	**29,398.262**	**31,794.886**	**37,271.150**	**-**
LQ4263	**Executive Engineer**		**6,284.587**	**7,193.330**	**6,210.601**	**-**
	Current Expenditure		5,776.466	6,353.294	5,798.510	-
	Service Delivery Expenditure		508.121	840.036	412.091	-
LQ4264	**Maintenance & Repair**		**21,287.575**	**21,709.625**	**28,334.892**	**-**
	Current Expenditure		0.162	9.625	0.001	-
	Service Delivery Expenditure		21,287.413	21,700.000	28,334.891	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
LQ4265	**Tools and Plants**		**11.849**	**19.000**	**15.200**	**-**
	Service Delivery Expenditure		11.849	19.000	15.200	-
LQ4628	**Lahore Ring Road Authority**		**1,740.341**	**2,769.847**	**2,634.091**	**-**
	Current Expenditure		663.437	1,661.442	768.712	-
	Service Delivery Expenditure		1,076.904	1,108.405	1,865.379	-
LQ5298	**Director Planning & Design**		**73.910**	**103.084**	**76.366**	**-**
	Current Expenditure		62.474	84.353	63.946	-
	Service Delivery Expenditure		11.436	18.731	12.420	-
045205	**Grants, Loans, Subsidies for Construction and Operation of Road Transport System**		**23,745.364**	**40,077.263**	**41,609.222**	**-**
	Subsidies	**PC21030**	**23,745.364**	**40,077.263**	**41,609.222**	**-**
LQ5995	**Subsidies on Transport**		**23,745.364**	**40,077.263**	**41,609.222**	**-**
	Service Delivery Expenditure		23,745.364	40,077.263	41,609.222	-
045220	**Others**		**351.965**	**534.450**	**361.303**	**-**
	Communications	**PC21025**	**252.415**	**364.450**	**291.596**	**-**
LQ4644	**Director of Road Assets Management System (RAMS)**		**34.993**	**52.637**	**35.591**	**-**
	Current Expenditure		26.823	40.371	30.454	-
	Service Delivery Expenditure		8.170	12.266	5.137	-
LW4003	**Directorate of Bridges**		**34.513**	**53.220**	**41.373**	**-**
	Current Expenditure		32.003	43.721	33.625	-
	Service Delivery Expenditure		2.510	9.499	7.748	-
LW4004	**Land Acquisition & Control Officers**		**92.444**	**139.733**	**111.014**	**-**
	Current Expenditure		82.227	105.833	92.092	-
	Service Delivery Expenditure		10.217	33.900	18.922	-
LW4006	**Road Research and Material Testing Institute**		**90.465**	**118.860**	**103.618**	**-**
	Current Expenditure		70.018	90.890	75.053	-
	Service Delivery Expenditure		20.447	27.970	28.565	-
	Miscellaneous	**PC21031**	**99.550**	**170.000**	**69.707**	**-**
LQ4724	**Punjab Road Safety Authority (PRSA)**		**99.550**	**170.000**	**69.707**	**-**
	Current Expenditure		40.564	108.555	40.869	-
	Service Delivery Expenditure		58.986	61.445	28.838	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
0457	**Construction (Works)**		**20,438.597**	**23,920.354**	**21,113.929**	**-**
045701	**Administration**		**778.697**	**971.936**	**752.737**	**-**
	Civil Works	**PC21024**	**778.697**	**971.936**	**752.737**	**-**
LQ4351	**Chief Engineers Works and Research Development**		**206.243**	**262.988**	**198.280**	**-**
	Current Expenditure		154.680	182.889	147.711	-
	Service Delivery Expenditure		51.563	80.099	50.569	-
LQ4352	**Director Planning & Design**		**52.049**	**69.470**	**52.534**	**-**
	Current Expenditure		36.131	57.728	38.456	-
	Service Delivery Expenditure		15.918	11.742	14.078	-
LQ4354	**Superintending Engineers**		**520.405**	**639.478**	**501.923**	**-**
	Current Expenditure		455.017	513.003	448.509	-
	Service Delivery Expenditure		65.388	126.475	53.414	-
045702	**Buildings And Structures**		**19,226.595**	**22,413.416**	**19,914.405**	**-**
	Civil Works (Charged)	**PC24024**	**379.335**	**450.000**	**510.000**	**-**
LQ4250	**Maintenance & Repair (Charged)**		**379.335**	**450.000**	**510.000**	**-**
	Service Delivery Expenditure		379.335	450.000	510.000	-
			-		-	-
	Civil Works	**PC21024**	**18,847.260**	**21,963.416**	**19,404.405**	**-**
LQ4249	**Executive Engineer**		**6,274.276**	**7,245.741**	**6,445.392**	**-**
	Current Expenditure		5,474.431	6,309.973	5,544.107	-
	Service Delivery Expenditure		799.845	935.768	901.285	-
LQ4251	**Maintenance and Repairs**		**12,566.143**	**14,705.675**	**12,949.413**	**-**
	Service Delivery Expenditure		12,566.143	14,705.675	12,949.413	-
			-			
LQ4256	**Tools and Plants**		**6.841**	**12.000**	**9.600**	**-**
	Service Delivery Expenditure		6.841	12.000	9.600	-
045720	**Others**		**433.305**	**535.002**	**446.787**	**-**
	Civil Works	**PC21024**	**433.305**	**535.002**	**446.787**	**-**
LQ4258	**Chief Architect**		**326.059**	**413.642**	**335.708**	**-**
	Current Expenditure		279.171	341.062	289.326	-
	Service Delivery Expenditure		46.888	72.580	46.382	-
LQ4395	**Director Building Research Station**		**107.246**	**121.360**	**111.079**	**-**
	Current Expenditure		83.907	90.953	66.682	-
	Service Delivery Expenditure		23.339	30.407	44.397	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account			Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
047	**Other Industries**		**222.152**	**321.012**	**541.174**	**-**
0472	**Subsidies**		**222.152**	**321.012**	**541.174**	**-**
047202	**Tourism**		**222.152**	**321.012**	**541.174**	**-**
	General Administration	**PC21010**	**105.369**	**145.484**	**124.229**	**-**
LQ4685	**Secretary Tourism Deopartment**		**105.369**	**145.484**	**124.229**	**-**
	Current Expenditure		64.483	72.775	65.952	-
	Service Delivery Expenditure		40.886	72.709	58.277	-
	Miscellaneous Departments	**PC21023**	**116.783**	**175.528**	**416.945**	**-**
LQ4631	**Tourism**		**96.364**	**65.000**	**335.550**	**-**
	Service Delivery Expenditure		96.364	65.000	335.550	-
LQ5302	**Department of Tourist Services**		**20.419**	**110.528**	**81.395**	**-**
	Current Expenditure		9.864	74.519	54.346	-
	Service Delivery Expenditure		10.555	36.009	27.049	-
05	**Environment Protection**		**1,067.741**	**1,615.996**	**1,204.107**	**-**
053	**Pollution Abatement**		**1,067.741**	**1,615.996**	**1,204.107**	**-**
0531	**Pollution Abatement**		**1,067.741**	**1,615.996**	**1,204.107**	**-**
053101	**Environment Protection**		**1,067.741**	**1,615.996**	**1,204.107**	**-**
	Public Health	**PC21017**	**1,067.741**	**1,615.996**	**1,204.107**	**-**
LQ4186	**Environmental Protection Agency**		**1,067.741**	**1,615.912**	**1,199.203**	**-**
	Current Expenditure		658.583	1,276.286	915.767	-
	Service Delivery Expenditure		409.158	339.626	283.436	-
LQ5518	**DG Climate Policy & Technology Centre**		**-**	**-**	**4.904**	**-**
	Current Expenditure		-	-	4.904	-
LQ5834	**Director General, Environmental Monitoring Centre (EMC)**		**-**	**0.084**	**-**	**-**
	Service Delivery Expenditure		-	0.084	-	-
06	**Housing and Community Amenities**		**100,525.616**	**26,484.696**	**103,472.609**	**-**
061	**Housing Development**		**68,729.087**	**10,272.256**	**4,001.814**	**-**
0611	**Housing Development**		**68,729.087**	**10,272.256**	**4,001.814**	**-**
061101	**Administration**		**68,310.415**	**9,713.902**	**3,616.050**	**-**
	General Administration	**PC21010**	**2,763.101**	**736.987**	**1,591.922**	**-**
LQ4076	**HUD & PHE Department**		**2,290.171**	**364.706**	**1,068.454**	**-**
	Current Expenditure		227.396	232.062	248.196	-
	Service Delivery Expenditure		2,062.775	132.644	820.258	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
LQ4077	**Environment Protection Deptt**		**356.358**	**155.211**	**388.895**	**-**
	Current Expenditure		59.439	83.878	80.112	-
	Service Delivery Expenditure		296.919	71.333	308.783	-
LQ4552	**Registrar Punjab Environmental Tribunal**		**46.778**	**90.628**	**46.468**	**-**
	Current Expenditure		30.487	59.409	29.644	-
	Service Delivery Expenditure		16.291	31.219	16.824	-
SP4011	**HUD & PHE Department South Punjab**		**69.794**	**126.442**	**88.105**	**-**
	Current Expenditure		40.674	90.653	58.374	-
	Service Delivery Expenditure		29.120	35.789	29.731	-
	Housing and Physical Planning	**PC21026**	**65,547.314**	**8,976.915**	**2,024.128**	**-**
LQ4275	**Head Quarter Establishment**		**65,547.314**	**8,976.915**	**2,024.128**	**-**
	Current Expenditure		122.563	179.596	135.837	-
	Service Delivery Expenditure		65,424.751	8,797.319	1,888.291	-
061102	**Low Cost Housing**		**418.672**	**558.354**	**385.764**	**-**
	Housing & Physical Planning Department	**PC21026**	**418.672**	**558.354**	**385.764**	**-**
LQ4762	**Field Formations**		**418.672**	**558.354**	**385.764**	**-**
	Current Expenditure		352.613	501.440	344.117	-
	Service Delivery Expenditure		66.059	56.914	41.647	-
062	**Community Development**		**6,986.057**	**3,087.943**	**65,528.224**	**-**
0621	**Urban Development**		**589.663**	**205.329**	**56,160.983**	**-**
062101	**Administration**		**589.663**	**205.329**	**56,160.983**	**-**
	Public Health	**PC21017**	**589.663**	**205.329**	**56,160.983**	**-**
LQ4671	**Dera Ghazi Khan Development Authority**		**54.268**	**93.929**	**59.574**	**-**
	Current Expenditure		34.972	71.240	42.031	-
	Service Delivery Expenditure		19.296	22.689	17.543	-
LQ4941	**Koh-e-Suleman Development Authority**		**92.398**	**111.400**	**95.832**	**-**
	Current Expenditure		55.614	64.885	60.420	-
	Service Delivery Expenditure		36.784	46.515	35.412	-
LQ5050	**Lahore Development Authority**		**192.997**	**-**	**44,487.235**	**-**
	Service Delivery Expenditure		192.997	-	44,487.235	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
LQ5498	**PUNJAB HORTICULTURE AUTHORITY**		**-**	**-**	**3,150.000**	**-**
	Service Delivery Expenditure		-	-	3,150.000	-
LQ5915	**Director General Punjab Water and Sanitation Authority (PWASA)**		**250.000**	**-**	**8,368.342**	**-**
	Service Delivery Expenditure		250.000	-	8,368.342	-
0622	**Rural Development**		**6,396.394**	**2,882.614**	**9,367.241**	**-**
062202	**Rural Works Programme**		**6,396.394**	**2,882.614**	**9,367.241**	**-**
	Miscellaneous	**PC21031**	**6,396.394**	**2,882.614**	**9,367.241**	**-**
LQ4288	**Provincial Directorate (LG&CD)**		**3,786.794**	**183.996**	**4,082.042**	**-**
	Current Expenditure		111.562	151.472	146.118	-
	Service Delivery Expenditure		3,675.232	32.524	3,935.924	-
LQ4289	**District Establishment (LG&CD)**		**1,371.073**	**1,242.402**	**1,497.141**	**-**
	Current Expenditure		1,281.597	1,086.120	1,398.408	-
	Service Delivery Expenditure		89.476	156.282	98.733	-
LQ4291	**Directorate of Katchi Abadis**		**69.786**	**109.574**	**68.869**	**-**
	Current Expenditure		57.153	78.462	54.211	-
	Service Delivery Expenditure		12.633	31.112	14.658	-
LQ4309	**Walled City of Lahore Authority**		**1,138.212**	**1,255.617**	**1,379.980**	**-**
	Current Expenditure		365.334	421.370	388.418	-
	Service Delivery Expenditure		772.878	834.247	991.562	-
LQ4943	**Punjab Shehr-e-Khamoshan Graveyard Authority Lahore**		**10.327**	**47.391**	**23.379**	**-**
	Current Expenditure		8.976	25.599	10.110	-
	Service Delivery Expenditure		1.351	21.792	13.269	-
LQ5462	**SUTHRA PUNJAB AUTHORITY**		**-**	**-**	**105.296**	**-**
	Current Expenditure		-	-	45.772	-
	Service Delivery Expenditure		-	-	59.524	-
LQ5968	**DG SUTHRA PUNJAB AUTHORITY**		**-**	**-**	**1,889.509**	**-**
	Current Expenditure		-	-	1,381.610	-
	Service Delivery Expenditure		-	-	507.899	-
LQ5989	**PUNJAB SPATIAL PLANNING AUTHORITY**		**-**	**-**	**300.000**	**-**
	Service Delivery Expenditure		-	-	300.000	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

Code	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
SP4110	**Directorate General LG&CD Department**		**20.202**	**43.634**	**21.025**	**-**
	Current Expenditure		-	13.956	0.475	-
	Service Delivery Expenditure		20.202	29.678	20.550	-
063	**Water Supply**		**24,810.472**	**13,124.497**	**33,942.571**	**-**
0631	**Water Supply**		**24,810.472**	**13,124.497**	**33,942.571**	**-**
063101	**Administration**		**3,448.665**	**3,738.360**	**3,599.503**	**-**
	Public Health	**PC21017**	**3,448.665**	**3,738.360**	**3,599.503**	**-**
LQ4201	**Chief Engineer (North Zone)**		**1,750.240**	**2,101.615**	**2,051.358**	**-**
	Current Expenditure		1,313.401	1,277.870	1,670.388	-
	Service Delivery Expenditure		436.839	823.745	380.970	-
LQ4202	**Chief Engineer (South Zone)**		**1,698.425**	**1,636.745**	**1,548.145**	**-**
	Current Expenditure		1,343.409	1,416.300	1,413.516	-
	Service Delivery Expenditure		355.016	220.445	134.629	-
063102	**Works (Construction) and Operations**		**555.636**	**770.678**	**1,685.002**	**-**
	Public Health	**PC21017**	**555.636**	**770.678**	**1,685.002**	**-**
LQ4682	**Punjab Aab-e-Pak Authority Lahore**		**555.636**	**770.678**	**1,685.002**	**-**
	Current Expenditure		229.448	255.738	255.738	-
	Service Delivery Expenditure		326.188	514.940	1,429.264	-
063103	**GRANTS, LOANS & SUBSIDIES**		**20,806.171**	**8,615.447**	**28,658.066**	**-**
	Public Health	**PC21017**	**20,806.171**	**8,615.447**	**28,658.066**	**-**
LQ4324	**Grant in Aid to WASA's**		**13,790.580**	**3,616.000**	**17,864.428**	**-**
	Service Delivery Expenditure		13,790.580	3,616.000	17,864.428	-
LQ4340	**Director General Parks & Horticulture Authority (PHA LHR**		**5,737.650**	**3,370.000**	**8,216.093**	**-**
	Service Delivery Expenditure		5,737.650	3,370.000	8,216.093	-
LQ4546	**PHA Sargodha**		**62.473**	**68.738**	**175.876**	**-**
	Service Delivery Expenditure		62.473	68.738	175.876	-
LQ4547	**PHA Sahiwal**		**106.132**	**94.600**	**362.093**	**-**
	Service Delivery Expenditure		106.132	94.600	362.093	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
LQ4548	**PHA DG Khan**		**69.776**	**49.257**	**100.757**	**-**
	Service Delivery Expenditure		69.776	49.257	100.757	-
LQ4549	**PHA Bahawalpur**		**47.992**	**52.793**	**72.793**	**-**
	Service Delivery Expenditure		47.992	52.793	72.793	-
LQ4550	**PHA Gujranwala**		**80.000**	**88.000**	**108.000**	**-**
	Service Delivery Expenditure		80.000	88.000	108.000	-
LQ4666	**PHA Sialkot**		**-**	**91.248**	**111.248**	**-**
	Service Delivery Expenditure		-	91.248	111.248	-
LQ4901	**MD PHA Faisalabad**		**449.925**	**450.000**	**470.000**	**-**
	Service Delivery Expenditure		449.925	450.000	470.000	-
LQ4903	**MD PHA Multan**		**304.370**	**334.811**	**354.811**	**-**
	Service Delivery Expenditure		304.370	334.811	354.811	-
LQ4904	**MD PHA Rawalpindi**		**157.273**	**400.000**	**821.967**	**-**
	Current Expenditure		-	266.594	364.900	-
	Service Delivery Expenditure		157.273	133.406	457.067	-
063120	**Others**		**-**	**0.012**	**-**	**-**
	Public Health	**PC21017**	**-**	**0.012**	**-**	**-**
LQ4512	**Superintendence Engineer**		**-**	**0.006**	**-**	**-**
	Current Expenditure		-	0.004	-	-
	Service Delivery Expenditure		-	0.002	-	-
LQ4513	**Executive Engineer**		**-**	**0.006**	**-**	**-**
	Current Expenditure		-	0.004	-	-
	Service Delivery Expenditure		-	0.002	-	-
07	**Health**		**283,253.216**	**267,210.745**	**297,265.344**	**-**
073	**Hospital Services**		**220,745.368**	**208,443.776**	**235,039.057**	**-**
0731	**General Hospitals Services**		**219,048.582**	**206,587.268**	**233,383.627**	**-**
073101	**General Hospitals Services**		**210,848.582**	**205,256.268**	**232,611.627**	**-**
	Health	**PC21016**	**210,848.582**	**205,256.268**	**232,611.627**	**-**
BO4002	**B.V. Hospital/QAMC**		**8,628.110**	**9,022.335**	**9,134.221**	**-**
	Current Expenditure		4,830.744	6,796.984	5,736.459	-
	Service Delivery Expenditure		3,797.366	2,225.351	3,397.762	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
FQ4001	**DHQ Hospital / Allied Hospital Punjab Medical College**	**11,486.598**	**10,236.139**	**11,109.606**	**-**
	Current Expenditure	5,524.939	6,490.743	6,014.853	-
	Service Delivery Expenditure	5,961.659	3,745.396	5,094.753	-
FQ4551	**Faisalabad Institute of Cardiology**	**4,639.015**	**2,878.659**	**3,742.073**	**-**
	Current Expenditure	1,005.485	1,203.107	1,117.967	-
	Service Delivery Expenditure	3,633.530	1,675.552	2,624.106	-
LQ4012	**Gujranwala Medical College**	**4,894.195**	**5,144.108**	**4,794.451**	**-**
	Current Expenditure	2,269.795	3,786.943	2,787.216	-
	Service Delivery Expenditure	2,624.400	1,357.165	2,007.235	-
LQ4035	**Sialkot Medical College**	**2,695.663**	**2,533.865**	**2,542.076**	**-**
	Current Expenditure	1,336.712	1,719.888	1,438.207	-
	Service Delivery Expenditure	1,358.951	813.977	1,103.869	-
LQ4046	**Sahiwal Medical College**	**3,403.607**	**4,882.437**	**3,803.784**	**-**
	Current Expenditure	1,708.110	3,093.655	1,901.144	-
	Service Delivery Expenditure	1,695.497	1,788.782	1,902.640	-
LQ4166	**Model Chest Clinic**	**23.173**	**30.189**	**24.635**	**-**
	Current Expenditure	17.180	22.887	19.131	-
	Service Delivery Expenditure	5.993	7.302	5.504	-
LQ4167	**Dental Hospital**	**310.722**	**386.461**	**378.481**	**-**
	Current Expenditure	213.407	243.527	218.202	-
	Service Delivery Expenditure	97.315	142.934	160.279	-
LQ4168	**Pediatric Hospital/institute Lahore, Nursing School-cum-Hostel**	**7,457.982**	**8,389.105**	**7,136.723**	**-**
	Current Expenditure	3,397.423	5,044.731	3,729.231	-
	Service Delivery Expenditure	4,060.559	3,344.374	3,407.492	-
LQ4169	**Other Hospitals & Dispensaries Mufassil Hospitals and Dispensaries**	**31.274**	**44.789**	**28.293**	**-**
	Current Expenditure	19.595	27.156	20.720	-
	Service Delivery Expenditure	11.679	17.633	7.573	-
LQ4171	**Lahore General Hospital Lahore/PGMI**	**8,124.003**	**8,229.947**	**7,975.915**	**-**
	Current Expenditure	4,411.532	5,820.999	5,008.696	-
	Service Delivery Expenditure	3,712.471	2,408.948	2,967.219	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
LQ4172	**Jinnah Hospital / AIMC**	**8,518.974**	**7,862.654**	**7,931.909**	**-**
	Current Expenditure	4,180.399	5,187.669	4,687.525	-
	Service Delivery Expenditure	4,338.575	2,674.985	3,244.384	-
LQ4173	**Punjab Institute of Cardiology**	**6,157.673**	**5,556.487**	**6,607.186**	**-**
	Current Expenditure	2,177.706	2,971.326	2,194.767	-
	Service Delivery Expenditure	3,979.967	2,585.161	4,412.419	-
LQ4175	**Ganga Ram Hospital / Fatima Jinnah Medical College**	**6,738.637**	**6,351.660**	**6,204.842**	**-**
	Current Expenditure	3,080.705	4,167.041	3,525.955	-
	Service Delivery Expenditure	3,657.932	2,184.619	2,678.887	-
LQ4176	**Services Hospital / SIMS**	**6,715.389**	**6,905.371**	**6,862.827**	**-**
	Current Expenditure	3,832.505	4,661.797	4,172.097	-
	Service Delivery Expenditure	2,882.884	2,243.574	2,690.730	-
LQ4308	**Rawalpindi Institute of Cardiology, Rawalpindi**	**3,664.734**	**2,670.789**	**4,342.094**	**-**
	Current Expenditure	805.315	1,177.539	897.558	-
	Service Delivery Expenditure	2,859.419	1,493.250	3,444.536	-
LQ4471	**Nishtar Institute of Dentistry, Multan**	**520.419**	**586.791**	**604.207**	**-**
	Current Expenditure	448.313	521.419	476.923	-
	Service Delivery Expenditure	72.106	65.372	127.284	-
LQ4543	**D G Khan Medical College**	**5,138.713**	**4,117.625**	**4,553.198**	**-**
	Current Expenditure	2,077.539	2,709.619	2,457.017	-
	Service Delivery Expenditure	3,061.174	1,408.006	2,096.181	-
LQ4589	**Nawaz Sharif Hospital Yakki Gate**	**1,117.189**	**1,092.219**	**1,178.140**	**-**
	Current Expenditure	551.167	657.410	606.460	-
	Service Delivery Expenditure	566.022	434.809	571.680	-
LQ4618	**Kot Khawaja Saeed Hospital, Lahore**	**1,841.159**	**2,087.473**	**2,067.652**	**-**
	Current Expenditure	795.228	1,373.803	894.773	-
	Service Delivery Expenditure	1,045.931	713.670	1,172.879	-
LQ4627	**Shahdara Hospital, Lahore**	**1,452.522**	**1,276.353**	**1,389.729**	**-**
	Current Expenditure	649.557	813.994	749.705	-
	Service Delivery Expenditure	802.965	462.359	640.024	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
LQ4629	**Prevention and Control of Epidemics in Punjab**	**1,230.392**	**1,662.804**	**2,158.015**	**-**
	Current Expenditure	1,132.452	1,382.486	1,221.271	-
	Service Delivery Expenditure	97.940	280.318	936.744	-
LQ4645	**Specialized Healthcare & Medical Education Department (Grant in Aid)**	**27,005.996**	**14,566.000**	**25,428.139**	**-**
	Service Delivery Expenditure	27,005.996	14,566.000	25,428.139	-
LQ4650	**Wazirabad Institute of Cardiology**	**1,823.899**	**1,636.454**	**2,129.501**	**-**
	Current Expenditure	490.197	898.947	591.412	-
	Service Delivery Expenditure	1,333.702	737.507	1,538.089	-
LQ4654	**Policy and Strategic Planning Unit**	**153.496**	**183.624**	**18.912**	**-**
	Current Expenditure	150.366	172.140	18.912	-
	Service Delivery Expenditure	3.130	11.484	-	-
LQ4655	**National Program for Family Planning & Primary Health Clinic Punjab under IRMNCH of Nutrition Program**	**5,743.841**	**5,031.097**	**23,936.285**	**-**
	Current Expenditure	18.833	24.957	5.009	-
	Service Delivery Expenditure	5,725.008	5,006.140	23,931.276	-
LQ4660	**Allocation of funds for improvement of Health Facilities**	**-**	**34,270.040**	**-**	**-**
	Service Delivery Expenditure	-	34,270.040	-	-
LQ4710	**DHQ Teaching Hospital, Sargodha**	**86.580**	**23.952**	**51.891**	**-**
	Current Expenditure	9.118	14.149	10.137	-
	Service Delivery Expenditure	77.462	9.803	41.754	-
LQ4721	**Narowal Medical College Narowal**	**163.583**	**1,637.018**	**1,209.876**	**-**
	Current Expenditure	92.463	725.887	324.367	-
	Service Delivery Expenditure	71.120	911.131	885.509	-
LQ4821	**SAHIWAL INSTITUTE OF CARDIOLOGY SAHIWAL**	**-**	**-**	**824.555**	**-**
	Current Expenditure	-	-	308.913	-
	Service Delivery Expenditure	-	-	515.642	-
LQ4823	**NAWAZ SHARIF INSTITUTE OF CARDIOLOGY SARGODHA**	**-**	**-**	**2,000.000**	**-**
	Service Delivery Expenditure	-	-	2,000.000	-
LQ4824	**NAWAZ SHARIF INSTITUTE OF CANCER TREATMENT AND RESEARCH CENTER LAHORE**	**-**	**-**	**2,500.000**	**-**
	Service Delivery Expenditure	-	-	2,500.000	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
LQ4825	**JINNAH INSTITUTE OF CARDIOLOGY LAHORE**	**-**	**-**	**2,000.000**	**-**
	Service Delivery Expenditure	-	-	2,000.000	-
LQ4940	**Punjab Institute of Neuro Sceinces, Lahore**	**2,454.954**	**2,957.817**	**3,293.069**	**-**
	Current Expenditure	816.848	1,202.216	1,207.216	-
	Service Delivery Expenditure	1,638.106	1,755.601	2,085.853	-
LQ5041	**Children Hospital FSD**	**1,559.865**	**1,523.109**	**1,444.006**	**-**
	Current Expenditure	654.349	1,152.423	694.771	-
	Service Delivery Expenditure	905.516	370.686	749.235	-
LQ5270	**Funds for DHQs/THQs in Punjab**	**-**	**100.000**	**-**	**-**
	Service Delivery Expenditure	-	100.000	-	-
LQ5304	**Government Said Mitha Hospital**	**795.386**	**775.359**	**921.057**	**-**
	Current Expenditure	253.221	313.883	278.947	-
	Service Delivery Expenditure	542.165	461.476	642.110	-
LQ5305	**Punjab Health Care Commission**	**1,099.958**	**1,200.000**	**1,200.000**	**-**
	Service Delivery Expenditure	1,099.958	1,200.000	1,200.000	-
LQ5423	**Nishtar Hospital in Multan**	**1,983.768**	**3,603.150**	**1,941.433**	**-**
	Current Expenditure	621.231	2,894.848	665.741	-
	Service Delivery Expenditure	1,362.537	708.302	1,275.692	-
LQ5424	**Institute of Cardiology D.G. Khan**	**2,006.094**	**1,832.819**	**1,786.564**	**-**
	Current Expenditure	386.050	843.566	464.236	-
	Service Delivery Expenditure	1,620.044	989.253	1,322.328	-
LQ5474	**Revamping Program for DHQ/THQ Hospitals all Over the Punjab**	**9,770.761**	**5,000.000**	**5,400.000**	**-**
	Service Delivery Expenditure	9,770.761	5,000.000	5,400.000	-
LQ5503	**Mian Munshi Hospital, Lahore**	**837.898**	**851.696**	**872.612**	**-**
	Current Expenditure	317.308	468.767	396.471	-
	Service Delivery Expenditure	520.590	382.929	476.141	-
LQ5863	**Fatima Jinnah Institute of Medical Sciences Jubilee Town Lhaore**	**149.780**	**414.011**	**404.526**	**-**
	Current Expenditure	90.455	337.800	257.620	-
	Service Delivery Expenditure	59.325	76.211	146.906	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
LQ5864	**Punjab Health Foundation Lahore**	**19,128.800**	**-**	**20,000.000**	**-**
	Service Delivery Expenditure	19,128.800	-	20,000.000	-
LQ5879	**Mayo Hospital, Lahore**	**11,944.833**	**9,063.795**	**11,204.937**	**-**
	Current Expenditure	4,416.572	5,788.182	5,077.182	-
	Service Delivery Expenditure	7,528.261	3,275.613	6,127.755	-
LQ5882	**Lady Willington Hospital, Lahore**	**1,145.889**	**1,053.171**	**937.181**	**-**
	Current Expenditure	528.687	621.392	543.739	-
	Service Delivery Expenditure	617.202	431.779	393.442	-
LQ5883	**Lady Aitchison Hospital, Lahore**	**578.916**	**699.339**	**565.732**	**-**
	Current Expenditure	363.939	472.004	333.886	-
	Service Delivery Expenditure	214.977	227.335	231.846	-
LW4096	**Punjab Institute of Preventive Ophthalmology**	**216.186**	**283.026**	**279.749**	**-**
	Current Expenditure	180.718	209.850	208.987	-
	Service Delivery Expenditure	35.468	73.176	70.762	-
MP4005	**Nishtar Hospital/Nishtar Medical College**	**8,113.856**	**6,783.912**	**6,871.553**	**-**
	Current Expenditure	4,115.860	4,788.768	4,368.634	-
	Service Delivery Expenditure	3,997.996	1,995.144	2,502.919	-
MP4009	**Multam Institute of Cardiology**	**3,320.646**	**3,514.003**	**4,431.708**	**-**
	Current Expenditure	1,485.903	2,123.424	1,723.424	-
	Service Delivery Expenditure	1,834.743	1,390.579	2,708.284	-
MP4010	**Children Complex, Multan**	**2,608.694**	**2,319.435**	**2,547.919**	**-**
	Current Expenditure	1,336.741	1,843.176	1,449.739	-
	Service Delivery Expenditure	1,271.953	476.259	1,098.180	-
RA4004	**Tuberculosis Sanitarium, Samli**	**247.236**	**523.339**	**698.454**	**-**
	Current Expenditure	163.393	460.054	463.560	-
	Service Delivery Expenditure	83.843	63.285	234.894	-
RA4005	**DHQ / RGH / Holy Family Hospital / RMC**	**7,875.710**	**7,688.788**	**7,590.793**	**-**
	Current Expenditure	4,348.932	5,391.903	4,798.409	-
	Service Delivery Expenditure	3,526.778	2,296.885	2,792.384	-
RR4001	**Sh. Zayed Hospital, R. Y. Khan**	**5,241.814**	**5,773.054**	**5,551.118**	**-**
	Current Expenditure	2,812.718	4,210.754	3,311.881	-
	Service Delivery Expenditure	2,429.096	1,562.300	2,239.237	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
073105	**Punjab Health facilities Management Company**		**8,200.000**	**1,331.000**	**772.000**	**-**
	Health	**PC21016**	**8,200.000**	**1,331.000**	**772.000**	**-**
LQ5045	**Punjab Health Facilities Management Company**		**8,200.000**	**1,331.000**	**772.000**	**-**
	Service Delivery Expenditure		8,200.000	1,331.000	772.000	-
0732	**Special Hospital Services**		**1,696.786**	**1,856.508**	**1,655.430**	**-**
073201	**Special Hospital Services (Mental Hospital)**		**1,696.786**	**1,856.508**	**1,655.430**	**-**
	Health	**PC21016**	**1,696.786**	**1,856.508**	**1,655.430**	**-**
LQ4181	**Mental Hospital**		**1,696.786**	**1,856.508**	**1,655.430**	**-**
	Current Expenditure		944.990	1,188.193	948.053	-
	Service Delivery Expenditure		751.796	668.315	707.377	-
074	**Public Health Services**		**28,644.086**	**29,620.556**	**29,878.180**	**-**
0741	**Public Health Services**		**28,644.086**	**29,620.556**	**29,878.180**	**-**
074104	**Chemical Examiner and Laboratories**		**975.073**	**1,290.125**	**960.730**	**-**
	Health	**PC21016**	**975.073**	**1,290.125**	**960.730**	**-**
LQ4183	**Bacteriological Laboratory**		**31.807**	**43.453**	**28.303**	**-**
	Current Expenditure		10.420	12.614	8.557	-
	Service Delivery Expenditure		21.387	30.839	19.746	-
LQ4185	**Drug Laboratories**		**933.642**	**1,218.516**	**922.060**	**-**
	Current Expenditure		420.634	590.267	433.040	-
	Service Delivery Expenditure		513.008	628.249	489.020	-
LQ4542	**Chief Chemical Examiner Laboratory Punjab, Lahore**		**9.624**	**28.156**	**10.367**	**-**
	Current Expenditure		1.832	10.581	2.017	-
	Service Delivery Expenditure		7.792	17.575	8.350	-
074105	**EPI (Expanded Program of Immunization)**		**15,707.893**	**17,218.888**	**17,264.006**	**-**
	Health	**PC21016**	**15,707.893**	**17,218.888**	**17,264.006**	**-**
LQ4689	**Expanded Program on Immunization in Punjab (EPI)**		**15,707.893**	**17,218.888**	**17,264.006**	**-**
	Current Expenditure		8.767	37.066	14.207	-
	Service Delivery Expenditure		15,699.126	17,181.822	17,249.799	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
074107	**Population Welfare Measures**		**11,961.120**	**11,111.543**	**11,653.444**	**-**
	General Administration	**PC21010**	**165.035**	**60.981**	**49.011**	**-**
LQ4575	**Directorate of P&P**		**46.549**	**60.981**	**49.011**	**-**
	Current Expenditure		22.544	24.178	22.355	-
	Service Delivery Expenditure		24.005	36.803	26.656	-
LQ5364	**Population Welfare Department**		**118.486**	**-**	**-**	**-**
	Current Expenditure		87.031	-	-	-
	Service Delivery Expenditure		31.455	-	-	-
	Miscellaneous Department	**PC21023**	**11,796.085**	**11,050.562**	**11,604.433**	**-**
LQ4553	**DG Population Welfare LHR**		**11,796.085**	**11,050.562**	**11,604.433**	**-**
	Current Expenditure		8,114.705	7,643.222	8,565.190	-
	Service Delivery Expenditure		3,681.380	3,407.340	3,039.243	-
076	**Health Administration**		**33,863.762**	**29,146.413**	**32,348.107**	**-**
0761	**Administration**		**33,863.762**	**29,146.413**	**32,348.107**	**-**
076101	**Administration**		**33,863.762**	**29,146.413**	**32,348.107**	**-**
	General Administration	**PC21010**	**4,129.613**	**2,332.471**	**3,293.554**	**-**
LQ4074	**Health Department**		**2,936.607**	**1,115.521**	**2,038.275**	**-**
	Current Expenditure		426.938	751.776	493.528	-
	Service Delivery Expenditure		2,509.669	363.745	1,544.747	-
LQ4105	**Drug Courts**		**157.073**	**269.893**	**186.797**	**-**
	Current Expenditure		129.793	209.730	138.307	-
	Service Delivery Expenditure		27.280	60.163	48.490	-
LQ4795	**Primary & Secondary Health Care**		**803.759**	**653.327**	**813.812**	**-**
	Current Expenditure		370.949	370.308	418.982	-
	Service Delivery Expenditure		432.810	283.019	394.830	-
SP4016	**Specialized Healthcare & Medical Education South Punjab**		**93.579**	**157.173**	**108.607**	**-**
	Current Expenditure		80.046	105.073	87.045	-
	Service Delivery Expenditure		13.533	52.100	21.562	-
SP4017	**Primary & Secondary Healthcare South Punjab**		**138.595**	**136.557**	**146.063**	**-**
	Current Expenditure		105.542	92.722	105.042	-
	Service Delivery Expenditure		33.053	43.835	41.021	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
	Health	**PC21016**	**29,734.149**	**26,813.942**	**29,054.553**	**-**
LQ4160	**Directorate of Nursing Services, Punjab**		**1,818.226**	**3,016.067**	**1,609.468**	**-**
	Current Expenditure		716.165	1,521.937	1,271.327	-
	Service Delivery Expenditure		1,102.061	1,494.130	338.141	-
LQ4161	**Superintendence**		**19,828.958**	**13,940.690**	**18,394.403**	**-**
	Current Expenditure		552.937	801.063	647.534	-
	Service Delivery Expenditure		19,276.021	13,139.627	17,746.869	-
LQ4162	**Allocation for Operational Expenditure (P&SHC)**		**1,520.741**	**2,199.000**	**1,716.800**	**-**
	Service Delivery Expenditure		1,520.741	2,199.000	1,716.800	-
LQ4163	**Provincial Blood Transfusion Services**		**1,823.739**	**2,052.786**	**1,922.904**	**-**
	Current Expenditure		499.076	667.311	534.404	-
	Service Delivery Expenditure		1,324.663	1,385.475	1,388.500	-
LQ4164	**Central Medical Equipment Repair Workshop at Lahore**		**45.329**	**31.719**	**35.492**	**-**
	Current Expenditure		14.320	6.390	2.385	-
	Service Delivery Expenditure		31.009	25.329	33.107	-
LQ4165	**Audit Cell**		**44.188**	**91.351**	**43.779**	**-**
	Current Expenditure		29.926	59.057	31.657	-
	Service Delivery Expenditure		14.262	32.294	12.122	-
LQ4560	**Punjab Human Organ Transplant Authority**		**155.507**	**250.000**	**200.000**	**-**
	Service Delivery Expenditure		155.507	250.000	200.000	-
LQ4622	**Blood Transfusion Authority**		**32.711**	**70.354**	**32.986**	**-**
	Current Expenditure		11.171	52.386	16.160	-
	Service Delivery Expenditure		21.540	17.968	16.826	-
LQ4633	**Aziz Bhatti Shaheed Hospital, Gujrat**		**1,656.470**	**1,868.652**	**1,666.126**	**-**
	Current Expenditure		795.994	1,294.108	845.806	-
	Service Delivery Expenditure		860.476	574.544	820.320	-
LQ4669	**Surgeon Medicolegal Punjab Lahore**		**31.902**	**47.417**	**38.605**	**-**
	Current Expenditure		17.990	24.906	21.864	-
	Service Delivery Expenditure		13.912	22.511	16.741	-
LQ4708	**Medical Stores Depot**		**55.875**	**150.331**	**137.108**	**-**
	Current Expenditure		35.569	89.785	89.785	-
	Service Delivery Expenditure		20.306	60.546	47.323	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

Code	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
LQ4786	**DHQ Teaching Hospital, Sargodha**		**2,505.729**	**2,759.358**	**3,023.294**	**-**
	Current Expenditure		975.692	1,395.914	1,271.645	-
	Service Delivery Expenditure		1,530.037	1,363.444	1,751.649	-
LQ5807	**Drugs Control**		**49.965**	**56.009**	**40.975**	**-**
	Current Expenditure		19.583	37.358	22.069	-
	Service Delivery Expenditure		30.382	18.651	18.906	-
LQ5867	**Biomedical Equipment Resource Center**		**28.727**	**111.595**	**48.018**	**-**
	Current Expenditure		2.299	24.845	1.496	-
	Service Delivery Expenditure		26.428	86.750	46.522	-
MP4004	**Central Medical Equipment Repair Workshop at Multan**		**50.454**	**75.276**	**59.735**	**-**
	Current Expenditure		16.786	20.058	19.519	-
	Service Delivery Expenditure		33.668	55.218	40.216	-
SP4104	**Directorate General of Health & Population Welfare Depatment South Punjab**		**29.805**	**12.721**	**17.259**	**-**
	Current Expenditure		5.173	7.559	9.055	-
	Service Delivery Expenditure		24.632	5.162	8.204	-
SQ4001	**Central Medical Equipment Repair Workshop at Sargodha**		**55.823**	**80.616**	**67.601**	**-**
	Current Expenditure		19.102	25.417	23.987	-
	Service Delivery Expenditure		36.721	55.199	43.614	-
08	**Recreational, Culture and Religion**		**12,932.746**	**8,796.575**	**19,843.708**	**-**
081	**Recreational and Sporting Services**		**2,625.904**	**2,421.341**	**3,303.023**	**-**
0811	**Recreational and Sporting Services**		**2,625.904**	**2,421.341**	**3,303.023**	**-**
081103	**Zoo and other Entertainments Services**		**51.875**	**57.861**	**51.839**	**-**
	Miscellaneous Departments	**PC21023**	**51.875**	**57.861**	**51.839**	**-**
BO4055	**Zoological Garden/Bahawalpur Museum**		**0.631**	**1.795**	**0.626**	**-**
	Current Expenditure		0.376	1.549	0.409	-
	Service Delivery Expenditure		0.255	0.246	0.217	-
LQ4240	**Zoo and Other Entertainment Places**		**51.244**	**56.066**	**51.213**	**-**
	Current Expenditure		22.884	24.523	21.904	-
	Service Delivery Expenditure		28.360	31.543	29.309	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account			Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
081105	**Administration**		**2,574.029**	**2,363.480**	**3,251.184**	**-**
	General Administration	**PC21010**	**2,574.029**	**2,363.480**	**3,251.184**	**-**
LQ4153	**Directorate General Sports**		**7.153**	**-**	**-**	**-**
	Current Expenditure		7.153	-	-	-
LQ4681	**Sports & Youth Affairs Punjab**		**1,774.632**	**2,056.181**	**2,059.554**	**-**
	Current Expenditure		1,178.350	1,331.004	1,449.379	-
	Service Delivery Expenditure		596.282	725.177	610.175	-
LQ4686	**Sports Board Punjab Lahore**		**647.161**	**163.657**	**1,016.857**	**-**
	Current Expenditure		101.897	118.251	126.042	-
	Service Delivery Expenditure		545.264	45.406	890.815	-
LQ5142	**Youth Affairs Sports Archeology**		**145.083**	**143.642**	**174.773**	**-**
	Current Expenditure		66.661	80.499	83.558	-
	Service Delivery Expenditure		78.422	63.143	91.215	-
082	**Cultural Services**		**1,880.186**	**2,659.962**	**5,485.772**	**-**
0821	**Cultural Services**		**1,880.186**	**2,659.962**	**5,485.772**	**-**
082105	**Promotion Of Cultural Activities**		**1,667.563**	**2,439.622**	**5,282.106**	**-**
	Miscellaneous Departments	**PC21023**	**1,667.563**	**2,439.622**	**5,282.106**	**-**
LQ4241	**Promotion of Cultural Activities**		**207.004**	**1,096.500**	**3,779.950**	**-**
	Service Delivery Expenditure		207.004	1,096.500	3,779.950	-
LQ4522	**Lahore Arts Council Lahore**		**848.046**	**474.742**	**832.859**	**-**
	Current Expenditure		289.532	290.830	349.836	-
	Service Delivery Expenditure		558.514	183.912	483.023	-
LQ4523	**Punjab Council of Arts Lahore**		**383.074**	**611.438**	**453.933**	**-**
	Current Expenditure		266.226	467.846	341.826	-
	Service Delivery Expenditure		116.848	143.592	112.107	-
LQ4525	**Punjab Institute of Language Arts & Cult**		**229.439**	**256.942**	**189.114**	**-**
	Current Expenditure		130.547	158.831	115.371	-
	Service Delivery Expenditure		98.892	98.111	73.743	-
LQ5975	**Bazm-e-Iqbal Lahore**		**-**	**-**	**26.250**	**-**
	Service Delivery Expenditure		-	-	26.250	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

		Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
082120	**Others**			**212.623**	**220.340**	**203.666**	**-**
		Public Health	**PC21017**	**212.623**	**220.340**	**203.666**	**-**
	LQ4541	**Project Director Bagh-e-Jinnah PHA**		**212.623**	**220.340**	**203.666**	**-**
		Current Expenditure		156.396	155.080	150.654	-
		Service Delivery Expenditure		56.227	65.260	53.012	-
083	**Broadcasting and Publishing**			**7,575.616**	**2,267.678**	**9,557.956**	**-**
0831	**Broadcasting and Publishing**			**7,575.616**	**2,267.678**	**9,557.956**	**-**
083103	**Publicity**			**149.494**	**204.197**	**150.644**	**-**
		Agriculture	**PC21018**	**149.494**	**204.197**	**150.644**	**-**
	LQ4188	**Agriculture Information Bureau**		**149.494**	**204.197**	**150.644**	**-**
		Current Expenditure		104.057	120.485	111.030	-
		Service Delivery Expenditure		45.437	83.712	39.614	-
083104	**Public Relations**			**7,426.122**	**2,063.481**	**9,407.312**	**-**
		Miscellaneous Departments	**PC21023**	**7,426.122**	**2,063.481**	**9,407.312**	**-**
	LQ4237	**Public Relations**		**7,426.122**	**2,063.481**	**9,407.312**	**-**
		Current Expenditure		1,018.177	1,323.395	1,269.935	-
		Service Delivery Expenditure		6,407.945	740.086	8,137.377	-
084	**Religious Affairs**			**572.921**	**1,132.001**	**957.114**	**-**
0841	**Religious Affairs**			**572.921**	**1,132.001**	**957.114**	**-**
084103	**Auqaf**			**181.051**	**342.055**	**495.914**	**-**
		General Administration	**PC21010**	**153.155**	**292.055**	**145.914**	**-**
	LQ4080	**Auqaf Department**		**153.155**	**167.016**	**145.914**	**-**
		Current Expenditure		80.806	93.560	85.666	-
		Service Delivery Expenditure		72.349	73.456	60.248	-
	LQ4344	**Khatamun-Nabiyyeeen University Lahore**		**-**	**105.232**	**-**	**-**
		Current Expenditure		-	20.201	-	-
		Service Delivery Expenditure		-	85.031	-	-
	LQ5055	**Muttehida Ulema Board Punjab**		**-**	**19.807**	**-**	**-**
		Current Expenditure		-	12.549	-	-
		Service Delivery Expenditure		-	7.258	-	-
		Miscellaneous	**PC21031**	**27.896**	**50.000**	**350.000**	**-**
	LQ5789	**Chief Administrator Auqaf Punjab**		**27.896**	**50.000**	**350.000**	**-**
		Service Delivery Expenditure		27.896	50.000	350.000	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

		Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
084104		**Minority Affairs**		**-**	**284.000**	**-**	**-**
		Miscellaneous Departments	**PC21023**	**-**	**284.000**	**-**	**-**
	LQ4632	**Minorities**		**-**	**284.000**	**-**	**-**
		Service Delivery Expenditure		-	284.000	-	-
084105		**Religious and Other Charitable Institutions**		**391.870**	**505.946**	**461.200**	**-**
		Miscellaneous	**PC21031**	**391.870**	**505.946**	**461.200**	**-**
	LQ4299	**Headquarters Establishment (Zakat)**		**102.318**	**118.094**	**100.410**	**-**
		Current Expenditure		62.893	69.283	66.576	-
		Service Delivery Expenditure		39.425	48.811	33.834	-
	LQ4300	**District Establishment (Zakat)**		**289.552**	**387.852**	**360.790**	**-**
		Current Expenditure		222.443	247.462	269.205	-
		Service Delivery Expenditure		67.109	140.390	91.585	-
086		**Admin. of Info., Recreation & Culture**		**278.119**	**315.593**	**539.843**	**-**
0861		**Admin. of Info., Recreation & Culture**		**278.119**	**315.593**	**539.843**	**-**
086101		**Administration**		**278.119**	**315.593**	**539.843**	**-**
		General Administration	**PC21010**	**242.555**	**238.444**	**488.756**	**-**
	LQ4069	**Information Culture and Youth Affairs Department**		**242.555**	**238.444**	**488.756**	**-**
		Current Expenditure		166.357	149.894	202.309	-
		Service Delivery Expenditure		76.198	88.550	286.447	-
		Miscellaneous Department	**PC21023**	**35.564**	**77.149**	**51.087**	**-**
	LQ5473	**Punjab Information Commission**		**35.564**	**77.149**	**51.087**	**-**
		Current Expenditure		21.663	59.415	37.770	-
		Service Delivery Expenditure		13.901	17.734	13.317	-
09		**Education Affairs and Services**		**116,855.930**	**148,314.275**	**132,624.004**	**-**
091		**Pre. & Primary Education Affair Services**		**3,068.178**	**3,939.406**	**3,028.323**	**-**
0911		**Pre. & Primary Education Affair Services**		**3,068.178**	**3,939.406**	**3,028.323**	**-**
091103		**Administration**		**1,016.677**	**1,311.665**	**1,058.928**	**-**
		School Education	**PC21015**	**1,016.677**	**1,311.665**	**1,058.928**	**-**
	LQ4334	**Literacy & Non Formal Basic Education Lahore**		**717.232**	**908.043**	**733.446**	**-**
		Current Expenditure		604.511	730.971	644.815	-
		Service Delivery Expenditure		112.721	177.072	88.631	-
	LQ4478	**Direction (Elementary Education)**		**119.370**	**138.180**	**117.611**	**-**
		Current Expenditure		102.258	112.726	100.797	-
		Service Delivery Expenditure		17.112	25.454	16.814	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
LQ4797	**Divisional Directorate of Elementary Education (EE) in Punjab**		**100.742**	**152.034**	**121.565**	**-**
	Current Expenditure		92.347	133.566	105.559	-
	Service Delivery Expenditure		8.395	18.468	16.006	-
LQ4798	**Director (CPP) Monitoring & Evaluation Cell (CPP) Punjab Lahore**		**8.635**	**8.505**	**6.171**	**-**
	Current Expenditure		5.780	6.911	4.780	-
	Service Delivery Expenditure		2.855	1.594	1.391	-
SP4101	**Director Public Instruction (Elementary Education) Education Department South Punjab**		**12.870**	**25.978**	**20.009**	**-**
	Current Expenditure		6.884	11.348	12.883	-
	Service Delivery Expenditure		5.986	14.630	7.126	-
SP4111	**Divisional Directorate of Elementary Education (EE) in South Punjab**		**57.828**	**78.925**	**60.126**	**-**
	Current Expenditure		55.502	67.654	56.728	-
	Service Delivery Expenditure		2.326	11.271	3.398	-
091120	**Others**		**2,051.501**	**2,627.741**	**1,969.395**	**-**
	School Education	**PC21015**	**2,051.501**	**2,627.741**	**1,969.395**	**-**
LQ4480	**Elementary Teachers Training College**		**2,051.501**	**-**	**-**	**-**
	Current Expenditure		1,919.469	-	-	-
	Service Delivery Expenditure		132.032	-	-	-
LQ5923	**Punjab Education Curiculum Training & Assessment Authority (PECTAA)**		**-**	**2,627.741**	**1,969.395**	**-**
	Current Expenditure		-	2,442.379	1,862.246	-
	Service Delivery Expenditure		-	185.362	107.149	-
092	**Secondary Education Affairs and Services**		**45,128.967**	**44,212.549**	**37,853.141**	**-**
0921	**Secondary Education Affairs and Services**		**45,128.967**	**44,212.549**	**37,853.141**	**-**
092102	**Administration**		**36,232.694**	**34,061.061**	**25,858.726**	**-**
	School Education	**PC21015**	**36,232.694**	**34,061.061**	**25,858.726**	**-**
LQ4479	**Direction (Secondary Education)**		**131.835**	**143.466**	**128.517**	**-**
	Current Expenditure		109.645	120.961	116.059	-
	Service Delivery Expenditure		22.190	22.505	12.458	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

		Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
	LQ4481	**Programme Management & Implementation Unit**		**35,937.027**	**33,660.393**	**25,544.793**	**-**
		Current Expenditure		244.585	349.129	244.544	-
		Service Delivery Expenditure		35,692.442	33,311.264	25,300.249	-
	LQ4670	**Divisional Directorate of Secondary**		**149.648**	**232.753**	**169.469**	**-**
		Current Expenditure		142.436	192.319	149.653	-
		Service Delivery Expenditure		7.212	40.434	19.816	-
	SP4102	**Director Public Instruction (Secondary Eduation) Education Department South Punjab**		**14.184**	**24.449**	**15.947**	**-**
		Current Expenditure		8.802	13.133	9.679	-
		Service Delivery Expenditure		5.382	11.316	6.268	-
092120	**Others**			**8,896.273**	**10,151.488**	**11,994.415**	**-**
		Higher Education	**PC21015**	**8,896.273**	**10,151.488**	**11,994.415**	**-**
	AQ4002	**Cadet College Hassanabdal**		**269.850**	**10.000**	**259.900**	**-**
		Current Expenditure		19.000	9.500	9.500	-
		Service Delivery Expenditure		250.850	0.500	250.400	-
	BO4008	**Sadiq Public High School Bahawalpur**		**60.000**	**57.749**	**57.749**	**-**
		Current Expenditure		60.000	57.749	57.749	-
	LQ4483	**Punjab Examination Commission**		**396.458**	**-**	**-**	**-**
		Current Expenditure		222.454	-	-	-
		Service Delivery Expenditure		174.004	-	-	-
	LQ4487	**Government Central Model School**		**80.909**	**94.898**	**84.977**	**-**
		Current Expenditure		77.248	90.924	79.655	-
		Service Delivery Expenditure		3.661	3.974	5.322	-
	LQ4493	**Chief Minister's Monitoring Force**		**404.636**	**927.580**	**365.827**	**-**
		Current Expenditure		298.981	803.656	271.957	-
		Service Delivery Expenditure		105.655	123.924	93.870	-
	LQ4494	**Miscellaneous Grants School Education**		**362.915**	**711.415**	**1,049.132**	**-**
		Service Delivery Expenditure		362.915	711.415	1,049.132	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
LQ4496	**In Service Teachers Training**	**479.297**	**-**	**-**	**-**
	Current Expenditure	241.411	-	-	-
	Service Delivery Expenditure	237.886	-	-	-
LQ4497	**Lawrence College Ghora Gali Murree**	**20.000**	**10.000**	**9.700**	**-**
	Current Expenditure	17.000	8.500	8.500	-
	Service Delivery Expenditure	3.000	1.500	1.200	-
LQ4620	**National Museum of Science & Technology Lahore**	**48.286**	**70.376**	**51.942**	**-**
	Current Expenditure	38.774	53.263	37.797	-
	Service Delivery Expenditure	9.512	17.113	14.145	-
LQ4694	**Cadet College Pasrur Sialkot**	**9.765**	**9.900**	**9.720**	**-**
	Current Expenditure	9.000	9.000	9.000	-
	Service Delivery Expenditure	0.765	0.900	0.720	-
LQ4695	**Cadet College Chakwal**	**22.500**	**22.500**	**22.300**	**-**
	Current Expenditure	21.500	21.500	21.500	-
	Service Delivery Expenditure	1.000	1.000	0.800	-
LQ4696	**Cadet College Okara**	**20.000**	**20.000**	**19.600**	**-**
	Current Expenditure	18.000	18.000	18.000	-
	Service Delivery Expenditure	2.000	2.000	1.600	-
LQ4697	**Cadet College Mianwali**	**69.419**	**15.000**	**58.800**	**-**
	Current Expenditure	14.000	14.000	14.000	-
	Service Delivery Expenditure	55.419	1.000	44.800	-
LQ4698	**Punjab Dannish School & Centres of Excellence Authorities**	**4,863.507**	**5,362.820**	**5,049.796**	**-**
	Current Expenditure	3,444.780	3,792.860	3,792.860	-
	Service Delivery Expenditure	1,418.727	1,569.960	1,256.936	-
LQ4700	**Taken Over Madaaris & Schools in Punjab**	**1,788.731**	**1,745.050**	**2,100.072**	**-**
	Current Expenditure	833.707	810.014	1,059.952	-
	Service Delivery Expenditure	955.024	935.036	1,040.120	-
LQ5924	**Punjab Education Curiculum Training & Assessment Authority (PECTAA) Head Quarter**	**-**	**1,094.200**	**2,854.900**	**-**
	Current Expenditure	-	654.596	365.464	-
	Service Delivery Expenditure	-	439.604	2,489.436	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account			Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
093	**Tertiary Education Affairs and Services**		**67,243.885**	**93,617.969**	**87,497.666**	**-**
0931	**Tertiary Education Affairs and Services**		**67,243.885**	**93,617.969**	**87,497.666**	**-**
093101	**General Universities / Colleges / Insts.**		**53,323.455**	**67,994.857**	**63,636.518**	**-**
	Higher Education	**PC21015**	**53,323.455**	**67,994.857**	**63,636.518**	**-**
LQ4145	**Arts Colleges**		**50,775.599**	**61,784.857**	**58,063.368**	**-**
	Current Expenditure		46,080.495	55,585.796	52,231.193	-
	Service Delivery Expenditure		4,695.104	6,199.061	5,832.175	-
LQ4345	**University of Layyah**		**127.329**	**350.000**	**345.334**	**-**
	Current Expenditure		116.330	326.666	326.666	-
	Service Delivery Expenditure		10.999	23.334	18.668	-
LQ4646	**Emerson University Multan**		**357.109**	**380.000**	**371.553**	**-**
	Current Expenditure		317.171	337.765	337.765	-
	Service Delivery Expenditure		39.938	42.235	33.788	-
LQ4676	**University of Mianwali**		**114.740**	**350.000**	**345.334**	**-**
	Current Expenditure		106.592	326.666	326.666	-
	Service Delivery Expenditure		8.148	23.334	18.668	-
LQ4677	**Rawalpindi Women University Rawalpindi**		**225.151**	**440.000**	**400.400**	**-**
	Current Expenditure		121.000	242.000	242.000	-
	Service Delivery Expenditure		104.151	198.000	158.400	-
LQ4683	**University of Home Economics Lahore**		**359.896**	**400.000**	**365.334**	**-**
	Current Expenditure		219.282	226.666	226.666	-
	Service Delivery Expenditure		140.614	173.334	138.668	-
LQ4684	**University of Chakwal**		**263.246**	**300.000**	**273.000**	**-**
	Current Expenditure		164.247	165.000	165.000	-
	Service Delivery Expenditure		98.999	135.000	108.000	-
LQ4688	**Khwaja Fareed University of Engineering and Information Technology R.Y. Khan**		**55.000**	**670.000**	**536.000**	**-**
	Service Delivery Expenditure		55.000	670.000	536.000	-
LQ4690	**Kohsar University Murree**		**318.950**	**320.000**	**286.838**	**-**
	Current Expenditure		220.721	154.198	154.198	-
	Service Delivery Expenditure		98.229	165.802	132.640	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
LQ4706	**Baba Guru Nanak University Nankana Sahib**		**128.085**	**300.000**	**270.258**	**-**
	Current Expenditure		64.292	151.282	151.282	-
	Service Delivery Expenditure		63.793	148.718	118.976	-
LQ4707	**Muhammad Nawaz Sharif University of Engineering & Technology**		**55.000**	**450.000**	**360.000**	**-**
	Service Delivery Expenditure		55.000	450.000	360.000	-
LQ4717	**Vice Chancellor Thal University Bhakkar**		**164.786**	**300.000**	**286.000**	**-**
	Current Expenditure		126.287	230.000	230.000	-
	Service Delivery Expenditure		38.499	70.000	56.000	-
LQ4718	**Vice Chancellor University of Kamalia T.T. Singh**		**53.506**	**350.000**	**333.666**	**-**
	Current Expenditure		15.821	268.333	184.638	-
	Service Delivery Expenditure		37.685	81.667	149.028	-
LQ4726	**Bahuddin Zakariya University Multan**		**54.998**	**520.000**	**416.000**	**-**
	Service Delivery Expenditure		54.998	520.000	416.000	-
LQ4939	**University of Narowal**		**215.060**	**300.000**	**252.980**	**-**
	Current Expenditure		62.986	64.900	64.900	-
	Service Delivery Expenditure		152.074	235.100	188.080	-
LQ5521	**MIR CHAKAR KHAN RIND UNIVERSITY OF TECHNOLOGY DERA GHAZI KHAN**		**-**	**-**	**106.453**	**-**
	Current Expenditure		-	-	64.345	-
	Service Delivery Expenditure		-	-	42.108	-
LQ5645	**University of the Punjab**		**55.000**	**780.000**	**624.000**	**-**
	Service Delivery Expenditure		55.000	780.000	624.000	-
093102	**Professional/Technical Universities/ Colleges/Institutes**		**7,724.804**	**11,985.011**	**11,324.345**	**-**
	School Education	**PC21015**	**3,031.265**	**4,135.840**	**6,431.654**	**-**
LQ4146	**Professional Colleges**		**186.038**	**242.881**	**204.806**	**-**
	Current Expenditure		165.569	201.197	184.999	-
	Service Delivery Expenditure		20.469	41.684	19.807	-
LQ4304	**Commerce Colleges**		**2,845.227**	**3,892.959**	**2,624.848**	**-**
	Current Expenditure		2,499.202	3,491.197	2,215.131	-
	Service Delivery Expenditure		346.025	401.762	409.717	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
LQ4782	**PUNJAB UNIVERSITY OF RASUL M.B.DIN.**		**-**	**-**	**3,602.000**	**-**
	Current Expenditure		-	-	287.000	-
	Service Delivery Expenditure		-	-	3,315.000	-
	Health	**PC21016**	**3,375.295**	**5,202.625**	**3,784.189**	**-**
LQ4155	**College of Nursing, Punjab**		**78.667**	**128.649**	**82.517**	**-**
	Current Expenditure		69.361	110.767	71.340	-
	Service Delivery Expenditure		9.306	17.882	11.177	-
LQ4156	**College of Community Medicines Lahore**		**194.796**	**270.370**	**211.981**	**-**
	Current Expenditure		157.091	238.154	164.263	-
	Service Delivery Expenditure		37.705	32.216	47.718	-
LQ4157	**De-Montmorency College of Dentistry**		**216.506**	**269.699**	**221.896**	**-**
	Current Expenditure		195.002	240.437	195.175	-
	Service Delivery Expenditure		21.504	29.262	26.721	-
LQ4158	**Provincial Health Development Centre**		**43.471**	**68.842**	**53.401**	**-**
	Current Expenditure		39.052	58.647	46.055	-
	Service Delivery Expenditure		4.419	10.195	7.346	-
LQ4559	**College of Nursing KEMU Lahore**		**96.435**	**159.978**	**155.271**	**-**
	Current Expenditure		74.273	133.859	118.502	-
	Service Delivery Expenditure		22.162	26.119	36.769	-
LQ4640	**Postgraduate Institute of Allied Health Sciences, Faisalabad.**		**342.660**	**510.136**	**486.224**	**-**
	Current Expenditure		281.063	429.712	413.431	-
	Service Delivery Expenditure		61.597	80.424	72.793	-
LQ4711	**Nawaz Sharif Medical College Gujrat**		**141.839**	**453.423**	**179.950**	**-**
	Current Expenditure		50.882	380.251	113.109	-
	Service Delivery Expenditure		90.957	73.172	66.841	-
LQ5242	**Public Health Nursing School in Punjab**		**37.227**	**-**	**-**	**-**
	Current Expenditure		37.227	-	-	-
LQ5373	**Sargodha Medical College Sargodha**		**220.267**	**560.316**	**272.402**	**-**
	Current Expenditure		35.405	423.566	133.322	-
	Service Delivery Expenditure		184.862	136.750	139.080	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
LQ5450	**The University of Child Health Sciences**		**157.642**	**395.607**	**250.485**	**-**
	Current Expenditure		93.184	163.787	107.812	-
	Service Delivery Expenditure		64.458	231.820	142.673	-
LW4113	**King Edward Medical University Lahore**		**1,845.785**	**2,385.605**	**1,870.062**	**-**
	Current Expenditure		1,338.518	1,515.943	1,365.153	-
	Service Delivery Expenditure		507.267	869.662	504.909	-
	Agriculture	**PC21018**	**711.452**	**653.673**	**741.624**	**-**
LQ4190	**Agriculture Training Institute**		**220.761**	**299.635**	**246.395**	**-**
	Current Expenditure		184.300	229.975	199.132	-
	Service Delivery Expenditure		36.461	69.660	47.263	-
LQ4664	**Muhammad Nawaz Sharif University of Agriculture Multan**		**188.995**	**200.000**	**222.079**	**-**
	Current Expenditure		160.333	121.120	158.975	-
	Service Delivery Expenditure		28.662	78.880	63.104	-
LQ4777	**University of Agriculture, Faisalabad**		**247.204**	**97.204**	**217.752**	**-**
	Current Expenditure		155.086	90.972	155.086	-
	Service Delivery Expenditure		92.118	6.232	62.666	-
RA4006	**University of ARID Agriculture**		**54.492**	**56.834**	**55.398**	**-**
	Current Expenditure		47.654	49.655	49.655	-
	Service Delivery Expenditure		6.838	7.179	5.743	-
	Industries	**PC21022**	**606.792**	**1,992.873**	**366.878**	**-**
LQ4335	**Punjab Tianjnin University of Technology (PTUT), Lahore**		**266.197**	**392.000**	**274.458**	**-**
	Current Expenditure		173.649	243.000	155.258	-
	Service Delivery Expenditure		92.548	149.000	119.200	-
LQ4337	**Punjab University of Technology, Rasul, M.B. Din**		**167.099**	**1,402.000**	**-**	**-**
	Current Expenditure		123.599	287.000	-	-
	Service Delivery Expenditure		43.500	1,115.000	-	-
LQ4338	**Mir Chakar Khan Rind University of Technology (MCKRUT), DG Khan.**		**173.496**	**198.873**	**92.420**	**-**
	Current Expenditure		118.950	128.693	64.348	-
	Service Delivery Expenditure		54.546	70.180	28.072	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account			Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
093103	**Administration**		**3,552.582**	**3,671.050**	**3,956.782**	**-**
	General Administration	**PC21010**	**2,087.752**	**2,260.466**	**2,151.672**	**-**
LQ4073	**Literacy Department**		**144.053**	**301.129**	**185.237**	**-**
	Current Expenditure		88.819	195.243	84.343	-
	Service Delivery Expenditure		55.234	105.886	100.894	-
LQ4448	**Higher Education Department**		**542.757**	**766.084**	**693.240**	**-**
	Current Expenditure		284.216	578.247	353.540	-
	Service Delivery Expenditure		258.541	187.837	339.700	-
LQ4451	**School Education Department**		**1,180.685**	**856.365**	**1,019.279**	**-**
	Current Expenditure		444.322	696.122	445.006	-
	Service Delivery Expenditure		736.363	160.243	574.273	-
SP4018	**School Education Department South Punjab**		**128.955**	**170.037**	**139.953**	**-**
	Current Expenditure		80.138	88.152	95.878	-
	Service Delivery Expenditure		48.817	81.885	44.075	-
SP4019	**Higher Education Department South Punjab**		**91.302**	**166.851**	**113.963**	**-**
	Current Expenditure		64.577	87.161	75.286	-
	Service Delivery Expenditure		26.725	79.690	38.677	-
	School Education	**PC21015**	**1,464.830**	**1,410.584**	**1,805.110**	**-**
LQ4140	**Direction (Colleges)**		**600.364**	**233.366**	**728.010**	**-**
	Current Expenditure		174.506	177.560	193.688	-
	Service Delivery Expenditure		425.858	55.806	534.322	-
LQ4332	**Punjab Higher Education Commission**		**202.780**	**357.335**	**311.135**	**-**
	Current Expenditure		97.396	126.335	126.335	-
	Service Delivery Expenditure		105.384	231.000	184.800	-
LQ5308	**Inspection (Colleges)**		**642.212**	**792.569**	**747.797**	**-**
	Current Expenditure		487.606	602.753	645.221	-
	Service Delivery Expenditure		154.606	189.816	102.576	-
SP4103	**Director Public Instruction (Colleges) Education Department South Punjab**		**19.474**	**27.314**	**18.168**	**-**
	Current Expenditure		8.417	9.210	11.314	-
	Service Delivery Expenditure		11.057	18.104	6.854	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

		Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
093120	**Others**			**2,643.044**	**9,967.051**	**8,580.021**	**-**
		Higher Education	**PC21015**	**2,643.044**	**9,967.051**	**8,580.021**	**-**
	FQ4004	**Government College University Faisalabad**		**1.944**	**200.000**	**160.000**	**-**
		Service Delivery Expenditure		1.944	200.000	160.000	-
	GU4003	**University of Gujrat**		**324.006**	**720.000**	**780.069**	**-**
		Service Delivery Expenditure		324.006	720.000	780.069	-
	LQ4482	**Government College University, Lahore**		**164.924**	**600.000**	**480.000**	**-**
		Service Delivery Expenditure		164.924	600.000	480.000	-
	LQ4485	**Lahore College for Women University Lahore**		**61.000**	**600.000**	**480.000**	**-**
		Service Delivery Expenditure		61.000	600.000	480.000	-
	LQ4486	**University of Education, Lahore**		**50.275**	**400.000**	**240.000**	**-**
		Service Delivery Expenditure		50.275	400.000	240.000	-
	LQ4488	**Queen Mary College, Lahore**		**602.943**	**257.861**	**265.984**	**-**
		Current Expenditure		587.206	257.861	257.861	-
		Service Delivery Expenditure		15.737	-	8.123	-
	LQ4489	**Kinnaird College for Women Lahore**		**12.992**	**22.309**	**10.398**	**-**
		Current Expenditure		12.992	14.009	10.398	-
		Service Delivery Expenditure		-	8.300	-	-
	LQ4490	**Government Fatima Jinnah College for Women Chuna Mandi Lahore**		**226.683**	**215.064**	**213.129**	**-**
		Current Expenditure		224.583	205.381	205.381	-
		Service Delivery Expenditure		2.100	9.683	7.748	-
	LQ4495	**Miscellaneous Grants Higher Education**		**-**	**-**	**-**	**-**
		Service Delivery Expenditure		-	-	-	-
	LQ4498	**Fatima Jinnah Women University Rawalpindi**		**55.000**	**500.000**	**480.000**	**-**
		Service Delivery Expenditure		55.000	500.000	480.000	-
	LQ4499	**Government Degree College Kahuta**		**72.508**	**61.817**	**58.441**	**-**
		Current Expenditure		71.019	44.937	44.937	-
		Service Delivery Expenditure		1.489	16.880	13.504	-
	LQ4500	**University of Sargodha**		**341.764**	**300.000**	**540.000**	**-**
		Service Delivery Expenditure		341.764	300.000	540.000	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
LQ4661	**University of Jhang**		**54.695**	**250.000**	**200.000**	**-**
	Service Delivery Expenditure		54.695	250.000	200.000	-
LQ4662	**University of Okara**		**55.000**	**550.000**	**440.000**	**-**
	Service Delivery Expenditure		55.000	550.000	440.000	-
LQ4701	**University of DG Khan**		**56.604**	**600.000**	**480.000**	**-**
	Service Delivery Expenditure		56.604	600.000	480.000	-
LQ4752	**UET Taxila**		**55.000**	**630.000**	**504.000**	**-**
	Service Delivery Expenditure		55.000	630.000	504.000	-
LQ4788	**Government College Women University Multan**		**75.656**	**400.000**	**240.000**	**-**
	Service Delivery Expenditure		75.656	400.000	240.000	-
LQ4789	**Government College Women University Siakot**		**55.000**	**500.000**	**480.000**	**-**
	Service Delivery Expenditure		55.000	500.000	480.000	-
LQ4790	**Government College Women University Faisalabad**		**66.550**	**400.000**	**320.000**	**-**
	Service Delivery Expenditure		66.550	400.000	320.000	-
LQ4791	**Government College Women University Bahawalpur**		**55.000**	**400.000**	**320.000**	**-**
	Service Delivery Expenditure		55.000	400.000	320.000	-
LQ4936	**University of Sahiwal**		**41.250**	**460.000**	**368.000**	**-**
	Service Delivery Expenditure		41.250	460.000	368.000	-
LQ5151	**Information Technology University Lahore**		**118.000**	**250.000**	**200.000**	**-**
	Current Expenditure		59.400	-	-	-
	Service Delivery Expenditure		58.600	250.000	200.000	-
LQ5865	**UET Lahore**		**55.000**	**650.000**	**520.000**	**-**
	Service Delivery Expenditure		55.000	650.000	520.000	-
LQ5866	**The Islamia University Bahawalpur**		**41.250**	**1,000.000**	**800.000**	**-**
	Service Delivery Expenditure		41.250	1,000.000	800.000	-
094	**Education Services not definable by Level**		**516.882**	**5,024.768**	**3,154.670**	**-**
0941	**Education Services not definable by Level**		**516.882**	**5,024.768**	**3,154.670**	**-**
094101	**School For Handicapped / Retarded Persons**		**516.882**	**5,024.768**	**670.003**	**-**
	General Administration	**PC21010**	**124.236**	**163.840**	**143.781**	**-**
LQ4378	**Special Education Department**		**124.236**	**163.840**	**143.781**	**-**
	Current Expenditure		80.576	106.940	91.667	-
	Service Delivery Expenditure		43.660	56.900	52.114	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
	Education	**PC21015**	**392.646**	**4,860.928**	**526.222**	**-**
LQ4148	**Directorate of Special Education**		**392.646**	**4,860.928**	**526.222**	**-**
	Current Expenditure		286.475	408.393	331.539	-
	Service Delivery Expenditure		106.171	4,452.535	194.683	-
094120	**Others**		**-**	**-**	**2,484.667**	**-**
LQ5440	**Principal Punjab Autism School and Resource Centre**	**PC21015**	**-**	**-**	**2,484.667**	**-**
	Current Expenditure		-	-	154.420	-
	Service Delivery Expenditure		-	-	2,330.247	-
095	**Subsidiary Services to Education**		**810.302**	**1,309.767**	**939.188**	**-**
0951	**Subsidiary Services to Education**		**810.302**	**1,309.767**	**939.188**	**-**
095101	**Archives Library and Museums**		**810.302**	**1,309.767**	**939.188**	**-**
	Museum	**PC21014**	**312.835**	**423.820**	**297.484**	**-**
LQ4527	**Bahawalpur Museum Bahawalpur**		**62.014**	**70.870**	**69.494**	**-**
	Current Expenditure		52.200	59.508	56.908	-
	Service Delivery Expenditure		9.814	11.362	12.586	-
LQ4528	**Lahore Museum**		**244.010**	**339.885**	**219.505**	**-**
	Current Expenditure		101.317	189.549	110.135	-
	Service Delivery Expenditure		142.693	150.336	109.370	-
LQ4625	**Layllpur Museum Faisalabad**		**6.811**	**13.065**	**8.485**	**-**
	Current Expenditure		5.838	9.386	6.785	-
	Service Delivery Expenditure		0.973	3.679	1.700	-
	School Education	**PC21015**	**497.467**	**885.947**	**641.704**	**-**
LQ4149	**Libraries**		**135.609**	**248.773**	**165.681**	**-**
	Current Expenditure		103.464	174.739	119.173	-
	Service Delivery Expenditure		32.145	74.034	46.508	-
LQ4418	**Children Library Complex, Lahore**		**115.601**	**316.496**	**197.773**	**-**
	Current Expenditure		76.600	204.168	129.827	-
	Service Delivery Expenditure		39.001	112.328	67.946	-
LQ4424	**Quaid-e-Azam Library, Lahore**		**152.327**	**176.446**	**150.645**	**-**
	Current Expenditure		43.669	78.274	47.031	-
	Service Delivery Expenditure		108.658	98.172	103.614	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
LQ4653	**Punjab Public Library Lahore**		**93.930**	**144.232**	**127.605**	**-**
	Current Expenditure		46.849	72.343	60.466	-
	Service Delivery Expenditure		47.081	71.889	67.139	-
097	**Education Affairs, Services not elsewhere classified**		**87.716**	**209.816**	**151.016**	**-**
0971	**Education Affairs, Services not elsewhere classified**		**87.716**	**209.816**	**151.016**	**-**
097120	**Others**		**87.716**	**209.816**	**151.016**	**-**
	Education	**PC21015**	**43.314**	**121.701**	**49.260**	**-**
LQ4607	**Government Postgraduate Gordon College, Rawalpindi**		**0.121**	**-**	**-**	**-**
	Current Expenditure		0.121	-	-	-
LQ4610	**Government Postgraduate College Jhelum**		**0.530**	**-**	**-**	**-**
	Current Expenditure		0.530	-	-	-
LQ4678	**Directorate of Religious Education Punjab**		**42.663**	**121.701**	**49.260**	**-**
	Current Expenditure		26.590	92.988	33.440	-
	Service Delivery Expenditure		16.073	28.713	15.820	-
	Miscellaneous	**PC21031**	**44.402**	**88.115**	**101.756**	**-**
GU4001	**Training Institute Lalamusa**		**44.402**	**88.115**	**101.756**	**-**
	Current Expenditure		37.747	69.068	67.264	-
	Service Delivery Expenditure		6.655	19.047	34.492	-
10	**Social Protection**		**36,348.902**	**108,476.503**	**229,835.726**	**-**
107	**Administration**		**31,059.080**	**102,290.732**	**222,952.620**	**-**
1071	**Administration**		**31,059.080**	**102,290.732**	**222,952.620**	**-**
107101	**Relief Measures**		**19,879.848**	**23,109.374**	**176,537.885**	**-**
	Relief	**PC21027**	**19,879.848**	**23,109.374**	**176,537.885**	**-**
LQ4277	**Relief Measures**		**463.938**	**1,819.352**	**154,221.804**	**-**
	Current Expenditure		175.908	299.391	208.521	-
	Service Delivery Expenditure		288.030	1,519.961	154,013.283	-
LQ4714	**Rescuee 1122 (Punjab Emergency Service)**		**19,157.930**	**21,000.053**	**22,018.870**	**-**
	Current Expenditure		13,711.236	14,287.028	15,139.163	-
	Service Delivery Expenditure		5,446.694	6,713.025	6,879.707	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
LQ4715	**Punjab Emergency Service Academy**		**257.980**	**289.969**	**297.211**	**-**
	Current Expenditure		206.466	227.562	247.642	-
	Service Delivery Expenditure		51.514	62.407	49.569	-
107102	**Rehabilitation and Resettlement**		**120.849**	**120.458**	**94.981**	**-**
	Miscellaneous	**PC21031**	**120.849**	**120.458**	**94.981**	**-**
LQ4297	**Settlement and Rehabilitation Organization**		**120.849**	**120.458**	**94.981**	**-**
	Current Expenditure		116.506	103.671	81.556	-
	Service Delivery Expenditure		4.343	16.787	13.425	-
107104	**Administration**		**556.904**	**72,394.984**	**26,535.114**	**-**
	Miscellaneous	**PC21031**	**556.904**	**72,394.984**	**26,535.114**	**-**
LQ4295	**Directorate of Social Welfare Women Development and Bait-ul-Maal**		**556.904**	**694.984**	**662.114**	**-**
	Current Expenditure		458.482	436.547	552.470	-
	Service Delivery Expenditure		98.422	258.437	109.644	-
LQ5492	**Pro-Poor Targeted Support Initiatives**		**-**	**71,700.000**	**25,873.000**	**-**
	Service Delivery Expenditure		-	71,700.000	25,873.000	-
107105	**Flood Control and Drainage**		**10,501.479**	**6,665.916**	**19,784.640**	**-**
	Irrigation & Land Reclamation	**PC21009**	**10,501.479**	**6,665.916**	**19,784.640**	**-**
LQ4043	**Chief Engineer (Flood Cell)**		**60.675**	**59.651**	**48.904**	**-**
	Current Expenditure		58.066	55.424	45.759	-
	Service Delivery Expenditure		2.609	4.227	3.145	-
LQ4045	**Drainage**		**10,223.624**	**6,327.997**	**19,472.133**	**-**
	Current Expenditure		1,423.111	1,504.700	1,424.328	-
	Service Delivery Expenditure		8,800.513	4,823.297	18,047.805	-
LQ4639	**Supervisory Control and Data**		**107.646**	**148.259**	**153.964**	**-**
	Current Expenditure		39.405	40.127	41.939	-
	Service Delivery Expenditure		68.241	108.132	112.025	-
LQ4651	**Flood Warning**		**30.917**	**47.600**	**34.396**	**-**
	Current Expenditure		27.943	43.969	31.477	-
	Service Delivery Expenditure		2.974	3.631	2.919	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
LQ4652	**Hydraulic Structures Safety Evaluation**		**78.617**	**82.409**	**75.243**	**-**
	Current Expenditure		64.689	69.755	64.916	-
	Service Delivery Expenditure		13.928	12.654	10.327	-
108	**Others**		**5,289.822**	**6,185.771**	**6,883.106**	**-**
1081	**Others**		**5,289.822**	**6,185.771**	**6,883.106**	**-**
108101	**Social Welfare Measures**		**5,289.822**	**6,185.771**	**6,883.106**	**-**
	General Administration	**PC21010**	**426.925**	**740.479**	**479.685**	**-**
LQ4078	**Social Welfare Women Dev. & Bait-ul-Mal Department**		**175.508**	**235.895**	**197.175**	**-**
	Current Expenditure		91.115	180.871	103.761	-
	Service Delivery Expenditure		84.393	55.024	93.414	-
LQ4079	**Zakat and Ushr Department**		**70.327**	**134.825**	**71.137**	**-**
	Current Expenditure		45.171	86.677	51.642	-
	Service Delivery Expenditure		25.156	48.148	19.495	-
LQ5035	**Women Development Punjab**		**117.095**	**223.703**	**159.540**	**-**
	Current Expenditure		75.912	174.445	109.451	-
	Service Delivery Expenditure		41.183	49.258	50.089	-
LQ5042	**Punjab Commission on Status of Women**		**63.995**	**146.056**	**51.833**	**-**
	Current Expenditure		12.869	74.827	18.596	-
	Service Delivery Expenditure		51.126	71.229	33.237	-
	Miscellaneous	**PC21031**	**4,862.897**	**5,445.292**	**6,403.421**	**-**
LQ4296	**Social Services & Community Development**		**4,568.221**	**4,841.131**	**5,902.407**	**-**
	Current Expenditure		2,310.468	2,805.018	2,314.876	-
	Service Delivery Expenditure		2,257.753	2,036.113	3,587.531	-
LQ4691	**Punjab Women Protection Authouity**		**118.158**	**410.502**	**292.623**	**-**
	Current Expenditure		45.575	231.907	158.079	-
	Service Delivery Expenditure		72.583	178.595	134.544	-
LQ5036	**D.G. Women Development Punjab**		**176.518**	**193.659**	**208.391**	**-**
	Current Expenditure		126.341	143.040	151.954	-
	Service Delivery Expenditure		50.177	50.619	56.437	-
	TOTAL CURRENT REVENUE EXPENDITURE (Gross)		**2,568,368.510**	**2,706,480.675**	**2,954,733.334**	**-**
	Charged		***109,321.545***	***88,902.576***	***80,764.538***	***-***
	Voted		***2,459,046.965***	***2,617,578.099***	***2,873,968.796***	***-***
	Subsidies		***(84,638.405)***	***(72,277.263)***	***(41,816.970)***	***0.000***
	TOTAL CURRENT REVENUE EXPENDITURE (NET)		***2,483,730.105***	***2,634,203.412***	***2,912,916.364***	***-***
	TOTAL GENERAL REVENUE RECEIPTS		***4,196,880.524***	***4,890,371.203***	***4,741,507.241***	***5,600,796.445***
	Net Revenue Account		**1,628,512.014**	**2,183,890.528**	**1,786,773.907**	**5,600,796.445**

ESTIMATES OF EXPENDITURE

(Rs. in million)

Code	Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
	CURRENT CAPITAL EXPENDITURE					
	Debt Retirement		**110,462.929**	**123,876.698**	**115,824.393**	**-**
011404	**Repayment of Principal Foreign Debt Payable to Federal Government**		**110,088.863**	**121,084.943**	**114,533.804**	**-**
		PC16048 (A/C-I)				
LQ4411	Other Foreign Exchange Loans		110,088.863	116,084.943	114,533.804	-
LQ4587	Payment on A/C of Exchange Rate Deterioration (Charged)		-	5,000.000	-	-
011503	**Repayment of Principal Domestic Debt - Permanent**		**-**	**0.434**	**-**	**-**
LQ4437	Loans Bearing Interest Compensation Bonds	**PC16046 (A/C-I)**	-	0.434	-	-
011505	**Domestic Debt Payable to Federal Government**		**374.066**	**2,791.321**	**1,290.589**	**-**
LQ4399	Cash Development Loan	**PC16048 (A/C-I)**	-	-	-	-
LQ4406	Cash Development Loan (SCARP Tubewells)		374.066	291.321	1,290.589	-
LQ4476	Repayment of Loans to Financial Institutions (Charged)		-	2,500.000	-	-
014202	**Transfer to Non Financial Institutions (Loans)**		**60,557.845**	**66,213.432**	**37,223.184**	**-**
	Loans to Non-Financial Institutions	**PC12043**	-	-	-	-
LQ4648	Loans to Sahiwal Water and Sanitation Services Company Sahiwal	**PC13043 (A/C-I)**	-	500.000	500.000	-
LQ4649	Loans to Sargodha Waste Management Company Sargodha	**-**	-	500.000	500.000	-
LQ4727	Bahawalpur Waste Management Company (BWMC)		420.000	420.000	420.000	-
LQ4728	D.G. Khan Waste Management Company (D.G.Khan WMC)		464.484	600.000	600.000	-
LQ4729	Loans for Clearning Outstanding Dues		-	4,000.000	-	-
LQ4730	Faisalabad Waste Management Company (FWMC)		1,299.988	1,300.000	1,300.000	-
LQ4731	Gujranwala Waste Management Company (GWMC)		1,299.996	1,175.000	1,175.000	-
LQ4732	Punjab Energy Holding Company (Pvt) Limited)		10.398	-	20.000	-
LQ4733	Public Sector Companies		-	3,500.000	-	-
LQ4734	Punjab Road Transport Corporation (PRTC)		2,762.918	3,184.432	2,896.184	-
LQ4735	Lahore Waste Management Company (LWMC)		14,380.174	14,400.000	20,800.000	-
LQ4736	Punjab Transport Company (Operational Expenses)		240.000	240.000	240.000	-
LQ4737	Punjab Thermal Power (Ptv) Limited		-	-	-	-
LQ4738	Loans to Lahore Development Authority (LDA)		10,000.000	10,122.000	-	-
LQ4739	Punjab Centeral Business District Development Authority (PCBDDA)		8,000.000	-	-	-
LQ4740	Green Corporate Iniative (Pvt) Limited for Green Pakistan Initiative		15,000.000	20,000.000	-	-
LQ4741	Multan Waste Management Company (WWMC)		960.000	960.000	960.000	-
LQ4742	Rawalpindi Waste Management Company (RWMC)		2,400.000	2,400.000	2,400.000	-
LQ4743	Sialkot Waste Management Company (SWMC)		319.893	412.000	412.000	-
LQ4744	Block Allocation for Economic Growth		-	2,500.000	-	-
LQ4827	LOANS TO RAVI URBAN DEVELOPMENT AUTHORITY (RUDA)		-	-	5,000.000	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
LQ5927 Loans to University of Engineering & Technology (UET) Lahore		999.998	-	-	-
LQ5957 Punjab Saaf Pani Authority (PSPA)		1,999.996	-	-	-
014203 Government Servants		**39.436**	**1,000.001**	**-**	**-**
LQ4391 Provincial Government Civil	**PC13035 (A/C-I)**	-	0.001	-	-
LQ5801 Loans to High Cout Judges (Charged)	**PC16051 (A/C-I)**	39.436	1,000.000	-	-
014302 Investment		**210,000.000**	**379,146.000**	**20,715.000**	**-**
LQ4461 Investment	**PC13050 (A/C-I)**	210,000.000	352,221.000	19,715.000	-
LQ5046 Sports Endowmen Fund		-	-	-	-
LQ5047 Welfare Endowmen Fund		-	1,000.000	1,000.000	-
LQ5048 PKLI&RC's Endowment Fund		-	25,925.000	-	-
TOTAL CURRENT CAPITAL EXPENDITURE (A/c-II)		**375,502.993**	**58,283.194**	**79,567.217**	**-**
0414 State Trading: (Wheat) (Ac-II)					
041401 Food		**34,289.436**	**4,652.388**	**14,285.580**	**-**
LQ4387 Directorate of Food (Charged)	**PC16033 (A/C-II)**	-	-	-	-
LQ4750 Director General of Food / Cane Commissioner (Charged Expenditure)	**PC16033 (A/C-II)**	32,085.353	1,492.000	554.738	-
LQ4388 Directorate of Food (Voted)	**PC13033 (A/C-II)**	373.948	-	-	-
LQ4389 District Establishment	**PC13033 (A/C-II)**	-	-	-	-
LQ4749 Director General of Food / Cane Commissioner (Voted Expenditure)	**PC13033 (A/C-II)**	1,830.135	3,160.388	13,730.842	-
LOANS FROM COMMERCIAL BANKS (Account No. II)					
011503 Repayment of Principal Domestic Debt - Permanent		**250,000.000**	**20,000.000**	**13,878.000**	**-**
LQ5970 Repayment of Loans (Commodity Financing Repayment of Loans (Commodity Financing under Account-II)	**PC13052 (A/C-I)**	-	-	-	-
LQ5971 Repayment of Loans (Commodity Financing (Charged) Repayment of Loans (Commodity Financing Under Account-II)	**PC16052 (A/C-I)**	250,000.000	20,000.000	13,878.000	-
011504 Repayment of Principal Domestic Debt - Floating		**341,213.557**	**53,630.806**	**-**	**-**
LQ4435 Cash Credit Accommodation Advance from Commercial bank (A/C II)	**PC16047 (A/C-II)**	341,213.557	53,630.806	-	-
042601 Administration		**-**	**-**	**65,281.637**	**-**
LQ5875 Cash Credit Accommodation Advance from Commercial bank (A/C II)	**PC16047 (A/C-II)**	-	-	65,281.637	-
Account No. I		**631,060.210**	**590,236.131**	**187,640.577**	**-**
Account No. II		**375,502.993**	**58,283.194**	**79,567.217**	**-**
Total Capital Receipts		**848.452**	**102,521.113**	**98,389.969**	**-**
Net Current Capital A/c-I		**(630,211.758)**	**(487,715.018)**	**(89,250.608)**	**0.000**

Current Expenditure - SUMMARY

Fund	Description				
PC21001	Opium	10.641	21.439	14.154	-
PC21002	Land Revenue	6,971.904	10,758.224	6,891.047	-
PC21003	Provincial Excise	3,977.363	3,632.175	10,104.845	-
PC21004	Stamps	293.239	469.949	267.803	-
PC21005	Forests	6,417.344	7,144.731	10,664.802	-
PC21006	Registration	120.362	178.116	122.393	-
PC21007	Charges on Account of Motor Vehicles Acts	1,362.521	1,059.134	966.201	-
PC21008	Other Taxes and Duties	1,862.660	1,582.883	1,584.956	-
PC21009	Irrigation and Land Reclamation	37,649.721	35,506.771	51,716.063	-
PC24044	Interest on Debt and Other Obligations (Charged)	93,695.110	71,659.130	64,095.596	-
	General Administration	**115,948.010**	**130,473.177**	**152,547.020**	**-**
PC24010	***(Charged)***	4,739.028	5,245.303	4,992.748	-
PC21010	***(Voted)***	111,208.982	125,227.874	147,554.272	-
	Administration of Justice	**47,158.212**	**53,169.555**	**50,969.790**	**-**
PC24011	***(Charged)***	10,496.072	11,536.593	11,154.194	-
PC21011	***(Voted)***	36,662.140	41,632.962	39,815.596	-
PC21012	Jails and Convict Settlements	22,753.273	27,248.123	25,294.267	-
PC21013	Police	225,454.768	200,104.643	241,333.629	-
PC21014	Museums	312.835	423.820	297.484	-
PC21015	Education	109,593.166	137,528.863	125,036.620	-
PC21016	Health Services	270,537.778	258,969.356	286,102.535	-
PC21017	Public Health	26,680.499	15,166.162	91,511.327	-
PC21018	Agriculture	26,570.925	26,529.335	27,829.577	-
PC21019	Fisheries	1,567.719	1,667.411	1,470.309	-
PC21020	Veterinary	20,127.733	19,076.648	19,911.111	-
PC21021	Co-operation	1,891.075	2,577.436	2,217.708	-
PC21022	Industries	14,809.812	18,217.760	20,844.766	-
PC21023	Miscellaneous Departments	26,600.321	20,561.352	30,838.774	-
	Civil Works	**20,438.597**	**23,920.354**	**21,113.929**	**-**
PC24024	***(Charged)***	379.335	450.000	510.000	-
PC21024	***(Voted)***	20,059.262	23,470.354	20,603.929	-
PC21025	Communications	30,331.107	33,072.538	38,271.169	-
PC21026	Housing and Physical Planning	65,965.986	9,535.269	2,409.892	-
PC21027	Relief	19,879.848	23,109.374	176,537.885	-
PC24045	Privy Purses (Charged)	12.000	11.550	12.000	-
PC21028	Pension	433,461.461	462,160.000	452,160.000	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account		Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
PC21029	Stationery and Printing	272.774	393.711	282.745	-
PC21030	Subsidy	84,638.405	72,277.263	41,816.970	-
PC21031	**Miscellaneous**	***849,141.438***	***1,036,955.924***	***997,668.847***	**-**
	Provincial	*76,298.236*	*102,755.924*	*147,714.687*	-
	Local Governments	*772,843.202*	*934,200.000*	*849,954.160*	-
	District Council LQ5611	*44,052.369*	-	*48,917.846*	-
	Metropolitan Corporation LQ5612 LO5512	*3,972.847*	*241,750.000*	*14,852.370*	-
	Municipal Corporations LQ5613	*19,370.591*	-	*32,373.771*	-
	Municipal Committees LQ5614	*84,568.431*	-	*114,496.117*	-
	Cantonment Board (LQ4454)	*1,503.699*	*2,500.000*	*2,520.199*	-
	Union Councils (LQ5579)	*13,948.650*	*17,325.000*	*14,454.000*	-
	District Health Authorities (LQ5580)	*134,846.788*	*151,172.000*	*137,843.780*	-
	District Education Authorities (LQ5581)	*470,579.827*	*521,453.000*	*484,496.077*	-
PC21032	Civil Defence	1,859.903	1,318.499	1,827.120	-
***TOTAL CURRENT REVENUE EXPENDITURE**		**2,568,368.510**	**2,706,480.675**	**2,954,733.334**	**-**
	Charged	**109,321.545**	**88,902.576**	**80,764.538**	**-**
	Voted	**2,459,046.965**	**2,617,578.099**	**2,873,968.796**	**-**

Current Capital Expenditure - SUMMARY

Grant	Description						
	State Trading in Food Grain and Sugar			**34,289.436**	**4,652.388**	**14,285.580**	**-**
PC16033	State Trading in Food Grain and Sugar	(A/C-II)	*(Charged)*	32,085.353	1,492.000	554.738	-
PC13033	State Trading in Food Grain and Sugar	(A/C-II)	*(Voted)*	2,204.083	3,160.388	13,730.842	-
PC13035	Loans to Government Servants	(A/C-I)	*(Voted)*	-	0.001	-	-
PC13043	Loans to Municipalities / ABs etc.	(A/C-I)	*(Voted)*	60,557.845	66,213.432	37,223.184	-
PC13050	Investment	(A/C-I)	*(Voted)*	210,000.000	379,146.000	20,715.000	-
PC16046	Permanent Debt (Discharged)	(A/C-I)	*(Charged)*	-	0.434	-	-
PC16047	Floating Debt (Discharged)	(A/C-II)	*(Charged)*	341,213.557	53,630.806	65,281.637	-
PC16048	Repayment of Loans from the Federal Government (A/C-I)		*(Charged)*	110,462.929	123,876.264	115,824.393	-
PC16051	Loans to High Court Judges	(A/C-I)	*(Charged)*	39.436	1,000.000	-	-
PC16052	Repayment of Loans to Other Entities	(A/C-I)	*(Charged)*	250,000.000	20,000.000	13,878.000	-
TOTAL CURRENT CAPITAL EXPENDITURE				**1,006,563.203**	**648,519.325**	**267,207.794**	**-**
	CHARGED CAPITAL			**733,801.275**	**199,999.504**	**195,538.768**	**-**
		Account-I		**360,502.365**	**144,876.698**	**129,702.393**	**-**
		Account-II		**373,298.910**	**55,122.806**	**65,836.375**	**-**
	VOTED CAPITAL			**272,761.928**	**448,519.821**	**71,669.026**	**-**
		Account-I		**270,557.845**	**445,359.433**	**57,938.184**	**-**
		Account-II		**2,204.083**	**3,160.388**	**13,730.842**	**0.000**
		Account No. I		**631,060.210**	**590,236.131**	**187,640.577**	**-**
		Account No. II		**375,502.993**	**58,283.194**	**79,567.217**	**-**
Total Receipts (Capital)				**848.452**	**102,521.113**	**98,389.969**	**-**
Surplus / Deficit (Current Capital A/c-I)				**(630,211.758)**	**(487,715.018)**	**(89,250.608)**	**0.000**

ESTIMATES OF EXPENDITURE 2026-2027

(Rs. in million)

Head of Account				Budget Estimates 2026-2027
TOTAL PROVINCIAL CONSOLIDATED FUND	**-**	**-**	**-**	**4,993,461.491**
1 CURRENT REVENUE EXPENDITURE	**-**	**-**	**-**	**3,292,545.922**
i) Current Expenditure	-	-	-	1,962,912.664
ii) Service Delivery Expenditure	-	-	-	1,329,633.258
2 CURRENT CAPITAL EXPENDITURE	**-**	**-**	**-**	**948,915.569**
i) CURRENT CAPITAL EXPENDITURE A/C-I	-	-	-	900,915.569
ii) CURRENT CAPITAL EXPENDITURE A/C-II	-	-	-	48,000.000
3 DEVELOPMENT EXPENDITURE (GROSS)	**-**	**-**	**-**	**752,000.000**
i) DEVELOPMENT REVENUE EXPENDITURE	-	-	-	539,902.301
ii) DEVELOPMENT CAPITAL EXPENDITURE	-	-	-	212,097.699

01 - General Public Service	**2,079,921.643**
011 - Executive & legislative organs, financal and Fiscal Affairs	**654,346.591**
0111 - Executive and Legislative Organs	**40,583.246**
011101 - Parliamentary/legislative Affairs	12,334.467
PC21172-Law and Parliamentary Affairs	**3,420.350**
Current Expenditure	*1,590.248*
Service Delivery Expenditure	*1,830.102*
PC21180-Provincial Assembly	**3,306.002**
Current Expenditure	*1,948.400*
Service Delivery Expenditure	*1,357.602*
PC24180-Provincial Assembly	**5,608.115**
Current Expenditure	*4,145.633*
Service Delivery Expenditure	*1,462.482*
011103 - Provincial Executive	5,630.388
PC21151-Chief Minister's Secretariat	**1,407.649**
Current Expenditure	*1,042.921*
Service Delivery Expenditure	*364.728*
PC21175-Local Government & Community Development	**2,252.282**
Current Expenditure	*1,236.894*
Service Delivery Expenditure	*1,015.388*
PC21184-Services and General Administration	**942.232**
Current Expenditure	*655.183*
Service Delivery Expenditure	*287.049*
PC24163-Governor's Secretariat	**1,028.225**
Current Expenditure	*711.628*
Service Delivery Expenditure	*316.597*
011104 - Administrative Inspection	3,367.854
PC21152-Chief Minister's Inspection Team	**675.268**
Current Expenditure	*369.172*
Service Delivery Expenditure	*306.096*
PC21184-Services and General Administration	**2,692.586**
Current Expenditure	*2,300.693*
Service Delivery Expenditure	*391.893*
011105 - District Administration	14,354.785
PC21183-Board of Revenue	**12,494.205**
Current Expenditure	*8,936.765*
Service Delivery Expenditure	*3,557.440*

ESTIMATES OF EXPENDITURE 2026-2027

Head of Account	(Rs. in million) Budget Estimates 2026-2027
PC21184-Services and General Administration	**1,860.580**
Current Expenditure	*625.931*
Service Delivery Expenditure	*1,234.649*
011106 - Tehsil Administration	963.542
PC21184-Services and General Administration	**963.542**
Current Expenditure	*316.183*
Service Delivery Expenditure	*647.359*
011110 - General Commission and Enquiries	1,420.681
PC21184-Services and General Administration	**1,420.681**
Current Expenditure	*999.427*
Service Delivery Expenditure	*421.254*
011111 - Divisional Commisioner	2,511.529
PC21183-Board of Revenue	**1,939.649**
Current Expenditure	*902.566*
Service Delivery Expenditure	*1,037.083*
PC21184-Services and General Administration	**571.880**
Current Expenditure	*179.313*
Service Delivery Expenditure	*392.567*
0112 - Financial and Fiscal Affairs	**543,705.017**
011204 - Administration of Financial Affairs	21,142.352
PC21160-Finance Department	**21,142.352**
Current Expenditure	*4,017.504*
Service Delivery Expenditure	*17,124.848*
011205 - Tax Management (Customs. I Tax. Excise)	20,098.370
PC21159-Excise, Taxation & Narcotics Control	**9,749.442**
Current Expenditure	*6,833.287*
Service Delivery Expenditure	*2,916.155*
PC21160-Finance Department	**6,179.732**
Current Expenditure	*51.020*
Service Delivery Expenditure	*6,128.712*
PC21183-Board of Revenue	**2,673.663**
Current Expenditure	*1,975.804*
Service Delivery Expenditure	*697.859*

ESTIMATES OF EXPENDITURE 2026-2027

(Rs. in million)

Head of Account	Budget Estimates 2026-2027
PC21188-Transport & Masstransit Department	**561.027**
Current Expenditure	*487.473*
Service Delivery Expenditure	*73.554*
PC21193-Energy Department	**934.506**
Current Expenditure	*561.617*
Service Delivery Expenditure	*372.889*
011206 - Accounting services	1,718.141
PC21160-Finance Department	**1,718.141**
Current Expenditure	*1,503.618*
Service Delivery Expenditure	*214.523*
011207 - Auditing Services	615.567
PC21102-Specialized Healthcare & Medical Edu	**75.199**
Current Expenditure	*47.710*
Service Delivery Expenditure	*27.489*
PC21160-Finance Department	**540.368**
Current Expenditure	*436.008*
Service Delivery Expenditure	*104.360*
011210 - Pension-Civil	500,100.000
PC21260-Pension	**500,100.000**
Current Expenditure	*500,100.000*
011250 - Others	30.587
PC21184-Services and General Administration	**30.587**
Service Delivery Expenditure	*30.587*
0114 - Foreign Debt Management	**42,222.831**
011402 - Interest on foreign debt payable to fede	42,222.831
PC24160-Finance Department	**42,222.831**
Service Delivery Expenditure	*42,222.831*
0115 - Domestic Debt Management	**27,835.497**
011502 - Interest on domestic debt payable to fed	27,835.497
PC24160-Finance Department	**27,835.497**
Service Delivery Expenditure	*27,835.497*
014 - Transfers	**1,390,087.464**
0141 - Transfers (inter-governmental)	**233.700**
014103 - To TMAs (Tehsil.Town and Unions)	233.700

ESTIMATES OF EXPENDITURE 2026-2027

Head of Account	(Rs. in million) Budget Estimates 2026-2027
PC21175-Local Government & Community Development	**233.700**
Current Expenditure	*233.700*
0141 - Transfers (inter-governmental)	**1,389,853.764**
014106 - Cantonment Board	2,441.300
PC21175-Local Government & Community Development	**2,441.300**
Current Expenditure	*2,441.300*
014108 - District Health Authorities	153,934.740
PC21108-Health and Population Department	**153,934.740**
Current Expenditure	*153,934.740*
014109 - District Education Authorities	551,954.710
PC21103-School Education Department, Punjab	**551,954.710**
Current Expenditure	*551,954.710*
014110 - Others	662,985.264
PC21154-Communications & Works Department	**1.144**
Service Delivery Expenditure	*1.144*
PC21160-Finance Department	**559,773.411**
Service Delivery Expenditure	*559,773.411*
PC21170-Irrigation Department	**78.189**
Current Expenditure	*61.980*
Service Delivery Expenditure	*16.209*
PC21175-Local Government & Community Development	**96,785.250**
Current Expenditure	*96,785.250*
PC21178-Planning & Development Board	**6,289.481**
Current Expenditure	*1,946.907*
Service Delivery Expenditure	*4,342.574*
PC21183-Board of Revenue	**57.789**
Current Expenditure	*29.190*
Service Delivery Expenditure	*28.599*
014114 - Union Councils	18,537.750
PC21175-Local Government & Community Development	**18,537.750**
Current Expenditure	*18,537.750*

ESTIMATES OF EXPENDITURE 2026-2027

(Rs. in million)

Head of Account	Budget Estimates 2026-2027
015 - General Services	**35,476.278**
0151 - Personnel Services	**31,118.955**
015101 - Establishment.Services.General Admn.	30,673.515
PC21184-Services and General Administration	**30,673.515**
Current Expenditure	*20,021.058*
Service Delivery Expenditure	*10,652.457*
015102 - Human Resource Management	445.440
PC21176-Management and Professional Development	**445.440**
Current Expenditure	*252.187*
Service Delivery Expenditure	*193.253*
0152 - Planning Services	**3,005.405**
015201 - Planning	3,005.404
PC21178-Planning & Development Board	**3,005.404**
Current Expenditure	*2,363.930*
Service Delivery Expenditure	*641.474*
015220 - Others	0.001
PC21184-Services and General Administration	**0.001**
Service Delivery Expenditure	*0.001*
0153 - Statistics	**324.208**
015301 - Statistics	324.208
PC21178-Planning & Development Board	**324.208**
Current Expenditure	*261.140*
Service Delivery Expenditure	*63.068*
0154 - Other	**347.394**
015403 - Centralized Printing and Publishing	347.394
PC21167-Industries, Commerce & Investment	**314.391**
Current Expenditure	*174.384*
Service Delivery Expenditure	*140.007*
PC21183-Board of Revenue	**33.003**
Service Delivery Expenditure	*33.003*
0154 - Other General Services	**680.316**
015406 - Information Technology	680.316

ESTIMATES OF EXPENDITURE 2026-2027

Head of Account	(Rs. in million) Budget Estimates 2026-2027
PC21168-Information Technology & Innovation	**680.316**
Current Expenditure	*262.149*
Service Delivery Expenditure	*418.167*
019 - Gen.public services not elsewhere define	**11.310**
0191 - Gen.public services not elsewhere define	**11.310**
019120 - Others	11.310
PC21184-Services and General Administration	**0.514**
Service Delivery Expenditure	*0.514*
PC24184-Services and General Administration	**10.796**
Current Expenditure	*10.796*
03 - Public Order and Safety Affairs	**298,380.369**
031 - Law Courtser	**52,102.609**
0311 - Law Courts	**52,102.609**
031101 - Courts/Justice	51,023.208
PC21171-Labour and Human Resource	**396.714**
Current Expenditure	*302.054*
Service Delivery Expenditure	*94.660*
PC21184-Services and General Administration	**231.524**
Current Expenditure	*168.045*
Service Delivery Expenditure	*63.479*
PC21284-Courts/Judiciary	**39,735.499**
Current Expenditure	*36,116.973*
Service Delivery Expenditure	*3,618.526*
PC24284-Courts/Judiciary	**10,659.471**
Current Expenditure	*8,903.700*
Service Delivery Expenditure	*1,755.771*
031102 - Attorneys/Legal Services	927.603
PC21172-Law and Parliamentary Affairs	**927.603**
Current Expenditure	*813.965*
Service Delivery Expenditure	*113.638*

ESTIMATES OF EXPENDITURE 2026-2027

Head of Account	(Rs. in million) Budget Estimates 2026-2027
031103 - Training	150.000
PC21172-Law and Parliamentary Affairs	**150.000**
Service Delivery Expenditure	*150.000*
031120 - Others	1.798
PC21172-Law and Parliamentary Affairs	**1.798**
Current Expenditure	*1.797*
Service Delivery Expenditure	*0.001*
032 - Police	**205,386.998**
0321 - Police	**205,386.998**
032102 - Provincial Police	186,678.418
PC21265-Police Department	**186,678.418**
Current Expenditure	*149,909.047*
Service Delivery Expenditure	*36,769.371*
032103 - District Police	113.844
PC21165-Home Department	**113.844**
Current Expenditure	*108.816*
Service Delivery Expenditure	*5.028*
032105 - Provincial Border Forces	756.587
PC21165-Home Department	**756.587**
Current Expenditure	*494.665*
Service Delivery Expenditure	*261.922*
032108 - Economic Crime Investigation	4,318.601
PC21184-Services and General Administration	**4,318.601**
Current Expenditure	*2,768.402*
Service Delivery Expenditure	*1,550.199*
032111 - Training	4,678.283
PC21265-Police Department	**4,678.283**
Current Expenditure	*3,094.184*
Service Delivery Expenditure	*1,584.099*
032113 - Other Civil Armed Forces	8,599.902
PC21265-Police Department	**8,599.902**
Current Expenditure	*8,273.214*
Service Delivery Expenditure	*326.688*

ESTIMATES OF EXPENDITURE 2026-2027

Head of Account	(Rs. in million) Budget Estimates 2026-2027
032150 - Others	241.363
PC21265-Police Department	**241.363**
Current Expenditure	*210.662*
Service Delivery Expenditure	*30.701*
033 - Fire protection	**1,403.264**
0331 - Fire protection	**1,403.264**
033101 - Administration	128.823
PC21165-Home Department	**128.823**
Current Expenditure	*102.146*
Service Delivery Expenditure	*26.677*
033102 - Operations	1,274.441
PC21165-Home Department	**1,274.441**
Current Expenditure	*441.904*
Service Delivery Expenditure	*832.537*
034 - Prison administration and operation	**23,149.295**
0341 - Prison administration and operation	**23,149.295**
034101 - Jails and convict settlement	22,600.380
PC21165-Home Department	**22,600.380**
Current Expenditure	*13,892.463*
Service Delivery Expenditure	*8,707.917*
034102 - Training	107.069
PC21165-Home Department	**107.069**
Current Expenditure	*79.209*
Service Delivery Expenditure	*27.860*
034120 - Others (other places of detention & Cor)	441.846
PC21165-Home Department	**441.846**
Current Expenditure	*370.791*
Service Delivery Expenditure	*71.055*
036 - Administration of Public Order	**16,338.203**
0361 - Administration	**16,338.203**
036101 - Secretariat	16,338.203
PC21105-Punjab Emergency Service Department	**302.987**
Current Expenditure	*166.281*
Service Delivery Expenditure	*136.706*

ESTIMATES OF EXPENDITURE 2026-2027

(Rs. in million)

Head of Account	Budget Estimates 2026-2027
PC21165-Home Department	**11,220.741**
Current Expenditure	*4,934.278*
Service Delivery Expenditure	*6,286.463*
PC21192-Public Prosecution Department	**4,814.475**
Current Expenditure	*4,153.487*
Service Delivery Expenditure	*660.988*
04 - Economic Affairs	**251,022.791**
041 - Gen. economic,commercial & labor affairs	**1,706.983**
0411 - General Economic Affairs	**837.350**
041102 - Anthrop. Archaeological & other Sociolog	837.350
PC21110-Tourism, Archaeology & Museums	**837.350**
Current Expenditure	*395.437*
Service Delivery Expenditure	*441.913*
0413 - General Labor Affairs	**869.633**
041308 - Wage Regulation	19.499
PC21171-Labour and Human Resource	**19.499**
Current Expenditure	*11.665*
Service Delivery Expenditure	*7.834*
041310 - Administration	850.134
PC21171-Labour and Human Resource	**850.134**
Current Expenditure	*711.180*
Service Delivery Expenditure	*138.954*
042 - Agri,Food,Irrigation,Forestry & Fishing	**158,768.263**
0421 - Agriculture	**59,291.236**
042101 - Administration/land commission	723.258
PC21150-Agriculture Department	**563.573**
Current Expenditure	*402.356*
Service Delivery Expenditure	*161.217*
PC21156-Cooperatives Department	**159.685**
Current Expenditure	*116.489*
Service Delivery Expenditure	*43.196*

ESTIMATES OF EXPENDITURE 2026-2027

Head of Account	(Rs. in million) Budget Estimates 2026-2027
042102 - Land management (land record & colonizat	8,197.714
PC21183-Board of Revenue	**8,197.714**
Current Expenditure	*7,517.881*
Service Delivery Expenditure	*679.833*
042103 - Agricultural research & Extension servic	17,921.900
PC21106-Food Safety and Consumer Protection	**388.916**
Current Expenditure	*278.679*
Service Delivery Expenditure	*110.237*
PC21150-Agriculture Department	**17,532.984**
Current Expenditure	*11,524.428*
Service Delivery Expenditure	*6,008.556*
042104 - Plants protection and locust control	1,073.235
PC21150-Agriculture Department	**1,073.235**
Current Expenditure	*755.658*
Service Delivery Expenditure	*317.577*
042106 - Animal husbandry	17,030.654
PC21174-Livestock & Dairy Development Department	**17,030.654**
Current Expenditure	*12,911.614*
Service Delivery Expenditure	*4,119.040*
042107 - Co-operation	2,414.548
PC21156-Cooperatives Department	**2,414.548**
Current Expenditure	*1,866.947*
Service Delivery Expenditure	*547.601*
042108 - Subsidies	10,644.140
PC21150-Agriculture Department	**10,644.140**
Service Delivery Expenditure	*10,644.140*
042113 - Information and Statistics	1,285.787
PC21150-Agriculture Department	**1,285.787**
Current Expenditure	*1,150.744*
Service Delivery Expenditure	*135.043*
0422 - Irrigation	**25,724.493**
042201 - Administration	3,303.731

ESTIMATES OF EXPENDITURE 2026-2027

Head of Account	(Rs. in million) Budget Estimates 2026-2027
PC21170-Irrigation Department	**3,303.731**
Current Expenditure	*2,239.868*
Service Delivery Expenditure	*1,063.863*
042202 - Irrigation dams	705.445
PC21170-Irrigation Department	**705.445**
Current Expenditure	*308.913*
Service Delivery Expenditure	*396.532*
042203 - Canal irrigation	17,586.021
PC21170-Irrigation Department	**17,586.021**
Current Expenditure	*11,936.771*
Service Delivery Expenditure	*5,649.250*
042204 - Tubewells	2,169.693
PC21170-Irrigation Department	**2,169.693**
Current Expenditure	*1,006.672*
Service Delivery Expenditure	*1,163.021*
042205 - Equipment machinery workshops	1,248.154
PC21170-Irrigation Department	**1,248.154**
Current Expenditure	*1,022.926*
Service Delivery Expenditure	*225.228*
042206 - irrigation. research and design	325.449
PC21170-Irrigation Department	**325.449**
Current Expenditure	*261.976*
Service Delivery Expenditure	*63.473*
042250 - Others	386.000
PC21170-Irrigation Department	**386.000**
Service Delivery Expenditure	*386.000*
0423 - Land reclamation	**354.107**
042301 - Administration	80.747
PC21170-Irrigation Department	**80.747**
Current Expenditure	*47.580*
Service Delivery Expenditure	*33.167*

ESTIMATES OF EXPENDITURE 2026-2027

(Rs. in million)

Head of Account	Budget Estimates 2026-2027
042302 - Waterlogging and salinity control	273.360
PC21170-Irrigation Department	**273.360**
Current Expenditure	*224.653*
Service Delivery Expenditure	*48.707*
0424 - Forestry	**9,028.333**
042401 - Preservation of wildlife & Hunting contr	1,698.104
PC21113-Forestery & Wildlife Department	**1,698.104**
Current Expenditure	*1,037.225*
Service Delivery Expenditure	*660.879*
042402 - Administration	7,330.229
PC21113-Forestery & Wildlife Department	**7,330.229**
Current Expenditure	*5,032.351*
Service Delivery Expenditure	*2,297.878*
0425 - Fishing	**1,540.501**
042501 - Administration	1,540.501
PC21111-Aquaculture & Fisheries Department	**1,540.501**
Current Expenditure	*1,120.429*
Service Delivery Expenditure	*420.072*
0426 - Food	**62,829.593**
042601 - Administration	10,829.593
PC21106-Food Safety and Consumer Protection	**10,829.593**
Current Expenditure	*7,319.103*
Service Delivery Expenditure	*3,510.490*
042602 - Subsidy	52,000.000
PC21106-Food Safety and Consumer Protection	**52,000.000**
Service Delivery Expenditure	*52,000.000*
043 - Fuel and Energy	**460.747**
0437 - Administration	**460.747**
043701 - Administration	460.747
PC21193-Energy Department	**460.747**
Current Expenditure	*181.856*
Service Delivery Expenditure	*278.891*

ESTIMATES OF EXPENDITURE 2026-2027

(Rs. in million)

Head of Account	Budget Estimates 2026-2027
044 - Mining and Manufacturing	**20,370.189**
0441 - Manufacturing	**18,944.281**
044101 - Support for Industrial Development	16,062.306
PC21107-Skills Development & Enterpreneurship	**16,062.306**
Current Expenditure	*11,450.104*
Service Delivery Expenditure	*4,612.202*
044105 - Administration	1,731.812
PC21107-Skills Development & Enterpreneurship	**475.078**
Current Expenditure	*206.931*
Service Delivery Expenditure	*268.147*
PC21167-Industries, Commerce & Investment	**1,256.734**
Current Expenditure	*698.514*
Service Delivery Expenditure	*558.220*
044120 - Others	1,150.163
PC21159-Excise, Taxation & Narcotics Control	**19.589**
Current Expenditure	*19.504*
Service Delivery Expenditure	*0.085*
PC21167-Industries, Commerce & Investment	**1,130.574**
Current Expenditure	*1,130.574*
0442 - Mining	**1,425.908**
044201 - Mining of Mineral Resor. O/T mineral fue	595.434
PC21177-Mines & Minerals Department	**595.434**
Current Expenditure	*507.220*
Service Delivery Expenditure	*88.214*
044202 - Inspections	385.461
PC21177-Mines & Minerals Department	**385.461**
Current Expenditure	*317.955*
Service Delivery Expenditure	*67.506*
044203 - Administration	445.013
PC21177-Mines & Minerals Department	**445.013**
Current Expenditure	*354.399*
Service Delivery Expenditure	*90.614*

ESTIMATES OF EXPENDITURE 2026-2027

(Rs. in million)

Head of Account	Budget Estimates 2026-2027
045 - Construction and Transport	**69,185.944**
0451 - Administration	**895.399**
045101 - Administration	895.399
PC21154-Communications & Works Department	**895.399**
Current Expenditure	*552.265*
Service Delivery Expenditure	*343.134*
0452 - Road Transport	**53,410.219**
045201 - Administration	1,115.982
PC21154-Communications & Works Department	**807.584**
Current Expenditure	*620.899*
Service Delivery Expenditure	*186.685*
PC21188-Transport & Masstransit Department	**308.398**
Current Expenditure	*194.310*
Service Delivery Expenditure	*114.088*
045202 - Highways.Roads and Bridges	18,329.806
PC21154-Communications & Works Department	**18,329.806**
Current Expenditure	*6,999.081*
Service Delivery Expenditure	*11,330.725*
045205 - Grants,Loans,subsidies for construction and operation of road transport system	33,439.846
PC21188-Transport & Masstransit Department	**33,439.846**
Service Delivery Expenditure	*33,439.846*
045220 - Others	524.585
PC21154-Communications & Works Department	**282.409**
Current Expenditure	*185.989*
Service Delivery Expenditure	*96.420*
PC21188-Transport & Masstransit Department	**242.176**
Current Expenditure	*196.427*
Service Delivery Expenditure	*45.749*
0457 - Construction (Works)	**14,880.326**
045701 - Administration	556.820
PC21154-Communications & Works Department	**556.820**
Current Expenditure	*450.246*
Service Delivery Expenditure	*106.574*

ESTIMATES OF EXPENDITURE 2026-2027

(Rs. in million)

Head of Account	Budget Estimates 2026-2027
045702 - Buildings and Structures	13,796.377
PC21154-Communications & Works Department	**13,050.190**
Current Expenditure	*5,342.268*
Service Delivery Expenditure	*7,707.922*
PC21265-Police Department	**396.301**
Service Delivery Expenditure	*396.301*
PC24154-Communications & Works Department	**349.886**
Service Delivery Expenditure	*349.886*
045720 - Others	527.129
PC21154-Communications & Works Department	**527.129**
Current Expenditure	*417.836*
Service Delivery Expenditure	*109.293*
047 - Other industries	**530.665**
0472 - Other industries	**530.665**
047202 - Tourism	530.665
PC21110-Tourism, Archaeology & Museums	**530.665**
Current Expenditure	*316.666*
Service Delivery Expenditure	*213.999*
05 - Environment Protection	**1,778.057**
053 - Pollution Abatement	**1,639.772**
0531 - Pollution Abatement	**1,639.772**
053101 - Environment Protection	1,639.772
PC21158-Environment Protection & Climate Change	**1,639.772**
Current Expenditure	*1,349.442*
Service Delivery Expenditure	*290.330*
055 - Administration of Environment Protection	**138.285**
0551 - Administration of Environment Protection	**138.285**
055101 - Administration	138.285
PC21158-Environment Protection & Climate Change	**138.285**
Current Expenditure	*73.397*
Service Delivery Expenditure	*64.888*

ESTIMATES OF EXPENDITURE 2026-2027

Head of Account	(Rs. in million) Budget Estimates 2026-2027
06 - Housing and Community Amenities	**174,670.023**
061 - Housing development	**1,242.097**
0611 - Housing development	**1,242.097**
061101 - Administration	518.316
PC21166-Housing, Urban Development & PHE	**518.316**
Current Expenditure	*311.599*
Service Delivery Expenditure	*206.717*
061102 - Low cost housing	723.781
PC21166-Housing, Urban Development & PHE	**723.781**
Current Expenditure	*653.362*
Service Delivery Expenditure	*70.419*
062 - Community Development	**168,305.098**
0621 - Urban Development	**3,811.765**
062103 - Urban Planning	3,811.765
PC21166-Housing, Urban Development & PHE	**3,811.765**
Current Expenditure	*2,727.753*
Service Delivery Expenditure	*1,084.012*
0622 - Rural Development	**164,493.333**
062202 - Rural works programme	164,173.106
PC21175-Local Government & Community Development	**164,065.292**
Current Expenditure	*9,814.757*
Service Delivery Expenditure	*154,250.535*
PC21183-Board of Revenue	**107.814**
Current Expenditure	*76.670*
Service Delivery Expenditure	*31.144*
062220 - Others	320.227
PC21166-Housing, Urban Development & PHE	**320.227**
Current Expenditure	*254.124*
Service Delivery Expenditure	*66.103*
063 - Water supply	**5,122.828**
0631 - Water supply	**5,122.828**

ESTIMATES OF EXPENDITURE 2026-2027

(Rs. in million)

Head of Account	Budget Estimates 2026-2027
063102 - Works (Construction) and Operations	1,073.689
PC21166-Housing, Urban Development & PHE	**1,073.689**
Current Expenditure	*981.045*
Service Delivery Expenditure	*92.644*
063103 - Grants.Loans and Subsidie	4,049.139
PC21166-Housing, Urban Development & PHE	**4,049.139**
Service Delivery Expenditure	*4,049.139*
07 - Health	**205,030.457**
071 - Medical Products, Appliances and Equipme	**17,191.780**
0711 - Medical Products, Appliances and Equipme	**17,191.780**
071102 - Drug Control	17,191.780
PC21108-Health and Population Department	**17,191.780**
Current Expenditure	*16,504.537*
Service Delivery Expenditure	*687.243*
073 - Hospital Services	**141,294.129**
0731 - General Hospital Services	**126,255.766**
073101 - General Hospital Services	126,255.766
PC21102-Specialized Healthcare & Medical Edu	**124,895.900**
Current Expenditure	*44,740.541*
Service Delivery Expenditure	*80,155.359*
PC21108-Health and Population Department	**1,359.866**
Current Expenditure	*1,083.597*
Service Delivery Expenditure	*276.269*
0732 - Special Hospital Services	**15,038.363**
073201 - Special Hospital Servic(mental hospital)	15,038.363
PC21102-Specialized Healthcare & Medical Edu	**15,038.363**
Current Expenditure	*6,838.804*
Service Delivery Expenditure	*8,199.559*
074 - Public Health Services	**18,014.645**
0741 - Public Health Services	**18,014.645**

ESTIMATES OF EXPENDITURE 2026-2027

Head of Account	(Rs. in million) Budget Estimates 2026-2027
074105 - EPI (Expanded Program of Immunization)	16,136.397
PC21108-Health and Population Department	**16,136.397**
Current Expenditure	*18.301*
Service Delivery Expenditure	*16,118.096*
074107 - Population Welfare Measures	1,426.370
PC21108-Health and Population Department	**1,426.370**
Current Expenditure	*215.169*
Service Delivery Expenditure	*1,211.201*
074120 - Others(other health facilities & prevent	451.878
PC21102-Specialized Healthcare & Medical Edu	**250.000**
Service Delivery Expenditure	*250.000*
PC21108-Health and Population Department	**201.878**
Current Expenditure	*134.852*
Service Delivery Expenditure	*67.026*
076 - Health Administration	**28,529.903**
0761 - Administration	**28,529.903**
076101 - Administration	28,529.903
PC21102-Specialized Healthcare & Medical Edu	**1,319.170**
Current Expenditure	*861.027*
Service Delivery Expenditure	*458.143*
PC21108-Health and Population Department	**27,210.733**
Current Expenditure	*3,335.458*
Service Delivery Expenditure	*23,875.275*
08 - Recreational, Culture and Religion	**19,196.552**
081 - Recreational and Sporting Services	**7,228.776**
0811 - Recreational and sporting services	**7,228.776**
081103 - Zoo and other Entertainments Services	53.661
PC21113-Forestery & Wildlife Department	**53.661**
Current Expenditure	*18.649*
Service Delivery Expenditure	*35.012*

ESTIMATES OF EXPENDITURE 2026-2027

Head of Account	(Rs. in million) Budget Estimates 2026-2027
081104 - Grants to Sports Organisations	147.672
PC21112-Youth Affairs & Sports Department	**147.672**
Current Expenditure	*102.906*
Service Delivery Expenditure	*44.766*
081105 - Administration	2,169.308
PC21112-Youth Affairs & Sports Department	**2,169.308**
Current Expenditure	*1,432.102*
Service Delivery Expenditure	*737.206*
081120 - Others	4,858.135
PC21166-Housing, Urban Development & PHE	**4,858.135**
Current Expenditure	*697.000*
Service Delivery Expenditure	*4,161.135*
082 - Cultural Services	**1,673.752**
0821 - Cultural Services	**1,673.752**
082105 - Promotion of Culutural activities	1,673.752
PC21169-Information & Culture Department	**1,673.752**
Current Expenditure	*860.027*
Service Delivery Expenditure	*813.725*
083 - Broadcasting and Publishing	**3,730.101**
0831 - Broadcasting and Publishing	**3,730.101**
083103 - Publicity	152.449
PC21150-Agriculture Department	**152.449**
Current Expenditure	*105.576*
Service Delivery Expenditure	*46.873*
083104 - Public relations	3,577.652
PC21169-Information & Culture Department	**3,577.652**
Current Expenditure	*1,130.779*
Service Delivery Expenditure	*2,446.873*
084 - Religious affairs	**6,216.520**
0841 - Religious affairs	**6,216.520**
084103 - Auqaf	247.506
PC21182-Auqaf & Religious Affairs Department	**247.506**
Current Expenditure	*117.085*
Service Delivery Expenditure	*130.421*

ESTIMATES OF EXPENDITURE 2026-2027

Head of Account	(Rs. in million) Budget Estimates 2026-2027
084104 - Minority Affairs	5,941.258
PC21109-Human Rights & Miniorities Affairs	**5,941.258**
Current Expenditure	*146.743*
Service Delivery Expenditure	*5,794.515*
084120 - Others	27.756
PC21182-Auqaf & Religious Affairs Department	**27.756**
Current Expenditure	*13.070*
Service Delivery Expenditure	*14.686*
086 - Admin.of Info.,Recreation & culture	**347.403**
0861 - Admin.of Info.,Recreation & culture	**347.403**
086101 - Administration	347.403
PC21169-Information & Culture Department	**347.403**
Current Expenditure	*222.835*
Service Delivery Expenditure	*124.568*
09 - Education Affairs and Services	**199,188.799**
091 - Pre.& primary education affair & service	**376.213**
0911 - Pre- & primary education affair services	**376.213**
091103 - Administration	376.213
PC21103-School Education Department, Punjab	**376.213**
Current Expenditure	*306.543*
Service Delivery Expenditure	*69.670*
092 - Secondary education affairs and services	**39,576.566**
0921 - Secondary education affairs and services	**39,576.566**
092102 - Administration	34,921.303
PC21103-School Education Department, Punjab	**34,921.303**
Current Expenditure	*662.224*
Service Delivery Expenditure	*34,259.079*
092120 - Others	4,655.263
PC21103-School Education Department, Punjab	**4,655.263**
Current Expenditure	*3,747.810*
Service Delivery Expenditure	*907.453*

ESTIMATES OF EXPENDITURE 2026-2027

(Rs. in million)

Head of Account	Budget Estimates 2026-2027
093 - Tertiary education affairs and services	**142,187.088**
0931 - Tertiary education affairs and services	**142,187.088**
093101 - General universities/colleges/institutes	71,464.975
PC21104-Higher Education Department	**71,464.975**
Current Expenditure	*61,927.057*
Service Delivery Expenditure	*9,537.918*
093102 - Profs/technical universities /colleges	65,549.158
PC21102-Specialized Healthcare & Medical Edu	**59,625.426**
Current Expenditure	*37,685.266*
Service Delivery Expenditure	*21,940.160*
PC21104-Higher Education Department	**5,172.731**
Current Expenditure	*4,413.485*
Service Delivery Expenditure	*759.246*
PC21150-Agriculture Department	**352.365**
Current Expenditure	*259.869*
Service Delivery Expenditure	*92.496*
PC21167-Industries, Commerce & Investment	**398.636**
Current Expenditure	*238.236*
Service Delivery Expenditure	*160.400*
093103 - Administration	3,867.800
PC21102-Specialized Healthcare & Medical Edu	**2,650.751**
Current Expenditure	*1,196.450*
Service Delivery Expenditure	*1,454.301*
PC21104-Higher Education Department	**1,217.049**
Current Expenditure	*709.774*
Service Delivery Expenditure	*507.275*
093120 - Others	1,305.155
PC21104-Higher Education Department	**1,305.155**
Current Expenditure	*836.140*
Service Delivery Expenditure	*469.015*
094 - Education services nondefinable by level	**1,196.467**
0941 - Education services nondefinable by level	**1,196.467**
094101 - School for Handicapped / Retarded Person	1,196.467

ESTIMATES OF EXPENDITURE 2026-2027

Head of Account	(Rs. in million) Budget Estimates 2026-2027
PC21186-Special Education Department	**1,196.467**
Current Expenditure	*672.498*
Service Delivery Expenditure	*523.969*
095 - Subsidiary services to education	**1,259.544**
0951 - Subsidiary services to education	**1,259.544**
095101 - Archives Library and Museums	1,259.544
PC21103-School Education Department, Punjab	**320.128**
Current Expenditure	*196.797*
Service Delivery Expenditure	*123.331*
PC21110-Tourism, Archaeology & Museums	**329.811**
Current Expenditure	*168.956*
Service Delivery Expenditure	*160.855*
PC21169-Information & Culture Department	**84.226**
Current Expenditure	*68.530*
Service Delivery Expenditure	*15.696*
PC21184-Services and General Administration	**525.379**
Current Expenditure	*264.294*
Service Delivery Expenditure	*261.085*
096 - Administration	**5,718.476**
0961 - Administration	**5,718.476**
096101 - Secretariat/Policy/Curriculum	5,718.476
PC21103-School Education Department, Punjab	**1,006.556**
Current Expenditure	*775.323*
Service Delivery Expenditure	*231.233*
PC21104-Higher Education Department	**4,296.279**
Current Expenditure	*819.883*
Service Delivery Expenditure	*3,476.396*
PC21173-Literacy and Non-Formal Basic Education	**271.228**
Current Expenditure	*183.593*
Service Delivery Expenditure	*87.635*
PC21186-Special Education Department	**144.413**
Current Expenditure	*99.028*
Service Delivery Expenditure	*45.385*

ESTIMATES OF EXPENDITURE 2026-2027

Head of Account	(Rs. in million) Budget Estimates 2026-2027
097 - Education affairs,services not elsewhere	**8,874.445**
0971 - Education affairs,services not elsewhere	**8,874.445**
097120 - Others	8,874.445
PC21103-School Education Department, Punjab	**7,550.041**
Current Expenditure	*4,723.446*
Service Delivery Expenditure	*2,826.595*
PC21104-Higher Education Department	**25.222**
Current Expenditure	*17.103*
Service Delivery Expenditure	*8.119*
PC21150-Agriculture Department	**317.921**
Current Expenditure	*268.245*
Service Delivery Expenditure	*49.676*
PC21173-Literacy and Non-Formal Basic Education	**924.499**
Current Expenditure	*673.275*
Service Delivery Expenditure	*251.224*
PC21175-Local Government & Community Development	**56.762**
Current Expenditure	*42.506*
Service Delivery Expenditure	*14.256*
10 - Social Protection	**63,357.231**
107 - Administration	**28,370.696**
1071 - Administration	**28,370.696**
107101 - Relief measures	22,572.732
PC21105-Punjab Emergency Service Department	**20,325.229**
Current Expenditure	*14,228.940*
Service Delivery Expenditure	*6,096.289*
PC21183-Board of Revenue	**2,247.503**
Current Expenditure	*691.116*
Service Delivery Expenditure	*1,556.387*
107102 - Rehabilitation and resettlement	118.023
PC21183-Board of Revenue	**118.023**
Current Expenditure	*112.085*
Service Delivery Expenditure	*5.938*

ESTIMATES OF EXPENDITURE 2026-2027

(Rs. in million)

Head of Account	Budget Estimates 2026-2027
107104 - Administration	693.541
PC21185-Social Welfare & Bait-ul-Maal Department	**233.899**
Current Expenditure	*174.868*
Service Delivery Expenditure	*59.031*
PC21189-Zakat & Usher Department	**103.160**
Current Expenditure	*68.596*
Service Delivery Expenditure	*34.564*
PC21195-Women Development Department	**356.482**
Current Expenditure	*230.815*
Service Delivery Expenditure	*125.667*
107105 - Flood Control	4,986.400
PC21170-Irrigation Department	**4,986.400**
Current Expenditure	*1,632.691*
Service Delivery Expenditure	*3,353.709*
108 - Others	**34,986.535**
1081 - Others	**34,986.535**
108101 - Social Welfare Measures	34,513.152
PC21185-Social Welfare & Bait-ul-Maal Department	**34,309.016**
Current Expenditure	*3,653.847*
Service Delivery Expenditure	*30,655.169*
PC21195-Women Development Department	**204.136**
Current Expenditure	*144.504*
Service Delivery Expenditure	*59.632*
108104 - Zakat and ushr	473.383
PC21189-Zakat & Usher Department	**473.383**
Current Expenditure	*300.823*
Service Delivery Expenditure	*172.560*
TOTAL CURRENT REVENUE EXPENDITURE (GROSS)	**3,292,545.922**
Current Expenditure	1,962,912.664
Service Delivery Expenditure	1,329,633.258
LESS Subsidies	67,203.986
TOTAL CURRENT REVENUE EXPENDITURE (NET)	**3,225,341.936**
TOTAL GENERAL REVENUE RECEIPTS	**5,600,796.445**
Net Revenue Account	**2,308,250.523**

ESTIMATES OF EXPENDITURE 2026-2027

(Rs. in million)

Head of Account	Budget Estimates 2026-2027
CURRENT CAPITAL EXPENDITURE	
01 - General Public Service	**900,915.569**
011 - Executive & legislative organs, financal and Fiscal Affairs	**128,685.902**
0114 - Foreign Debt Management	**126,185.468**
011404 - Repayment of principal foreign debt paya	126,185.468
PC16160-Finance Department	**126,185.468**
0115 - Domestic Debt Management	**2,500.434**
011503 - Repayment of principal domestic debt-per	0.434
PC16183-Board of Revenue	**0.434**
011505 - Repayment of principal domestic debt pay	2,500.000
PC16160-Finance Department	**2,500.000**
014 - Transfers	**550,326.667**
0142 - Transfers (Others)	**61,968.667**
014202 - Trasfer To Non-financial institutions	60,968.666
PC13160-Finance Department	**36,300.000**
PC13166-Housing, Urban Development & PHE	**10,122.000**
PC13175-Local Government & Community Development	**10,000.000**
PC13188-Transport & Masstransit Department	**4,511.666**
PC13193-Energy Department	**35.000**
014203 - Transfer to Government Servants	1,000.001
PC13160-Finance Department	**0.001**
PC16284-Courts/Judiciary	**1,000.000**
0143 - Investments	**488,358.000**
014302 - Non-Financial Institutions	488,358.000
PC13102-Specialized Healthcare & Medical Edu	**3,000.000**
PC13160-Finance Department	**484,358.000**
PC13184-Services and General Administration	**1,000.000**
015 - General Services	**221,903.000**
0152 - Planning Services	**221,903.000**
015201 - Planning	221,903.000
PC13178-Planning & Development Board	**221,903.000**
Total Account I	**900,915.569**

ESTIMATES OF EXPENDITURE 2026-2027

(Rs. in million)

Head of Account	Budget Estimates 2026-2027
04 - Economic Affairs	**48,000.000**
041 - Gen. economic,commercial & labor affairs	**36,000.000**
0414 - State Trading	**36,000.000**
041401 - Food (Wheat)	36,000.000
PC13106-Food Safety and Consumer Protection	**36,000.000**
042 - Agri,Food,Irrigation,Forestry & Fishing	**12,000.000**
0426 - Food	**12,000.000**
042601 - Administration	12,000.000
PC16106-Food Safety and Consumer Protection	**12,000.000**
Total Account II	**48,000.000**
Total Capital Expenditure	**948,915.569**
Total Capital Receipts	**104,604.024**
Net Current Capital A/c-I	**(796,311.545)**

ESTIMATES OF DEVELOPMENT EXPENDITURE

(Rs. in million)

Function	Description	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
	SUMMARY				
	TOTAL DEVELOPMENT EXPENDITURE (GROSS)	**988,195.705**	**1,240,000.000**	**1,340,000.000**	**-**
	DEVELOPMENT REVENUE EXPENDITURE	**552,252.923**	**910,392.103**	**1,043,545.548**	**-**
	DEVELOPMENT CAPITAL EXPENDITURE	**435,942.782**	**329,607.897**	**296,454.452**	**-**
	PC22036-Development	552,252.923	910,392.103	1,043,545.548	-
	PC12037-Irrigation Works	35,780.320	37,958.997	24,024.834	-
	PC12041-Roads & Bridges	286,861.832	120,000.000	180,850.516	-
	PC12042-Government Buildings	113,150.671	161,648.900	91,579.102	-
	PC12043-Loans to Municipalities / Autonomous Bodies etc	149.959	10,000.000	-	-

ESTIMATES OF DEVELOPMENT EXPENDITURE

(Rs. in million)

Function	Description	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
	FUNCTION WISE DEVELOPMENT EXPENDITURE				
	DETAIL				
01	**GENERAL PUBLIC SERVICE**	**72,506.890**	**89,997.843**	**123,290.212**	**-**
011	Executive & Legislative Organs, Financial and Fiscal Affairs (Including Debt Servicing)	6,486.642	11,336.544	17,944.912	-
014	Transfers	24,822.675	17,079.962	11,018.438	-
015	General Services	41,197.573	61,581.337	94,326.862	-
03	**PUBLIC ORDER & SAFETY AFFAIRS**	**16,866.178**	**12,794.071**	**11,150.914**	**-**
031	Law Courts	-	130.640	828.265	-
032	Police	6,809.170	10,226.006	5,722.301	-
034	Prison Administration and Operation	27.433	274.999	318.704	-
036	Administration of Public Order	10,029.575	2,162.426	4,281.644	-
04	**ECONOMIC AFFAIRS**	**544,526.758**	**528,372.293**	**526,585.431**	**-**
041	General Economic, Commercial & Labor Affairs	76.180	20,281.026	14,265.394	-
042	Agri. Food, Irrigation, Forestry & Fishing	74,283.104	141,786.893	122,400.743	-
043	Fuel and Energy	10,539.444	7,500.000	9,714.519	-
044	Mining and Manufacturing	13,550.620	20,186.080	11,927.684	-
045	Construction & Transport	445,685.390	329,621.900	363,926.780	-
047	Other Industries	392.020	8,996.394	4,350.311	-
05	**ENVIRONMENT PROTECTION**	**7,644.750**	**14,750.008**	**10,823.583**	**-**
055	Administration of Environment Protection	7,644.750	14,750.008	10,823.583	-
06	**HOUSING & COMMUNITY AMENITIES**	**174,615.136**	**292,899.674**	**447,192.883**	**-**
062	Community Development	147,190.521	286,899.674	427,658.363	-
063	Water Supply	27,424.615	6,000.000	19,534.520	-
07	**HEALTH**	**93,731.836**	**136,549.461**	**93,300.420**	**-**
073	Hospital Services	91,662.827	134,012.753	92,542.208	-
074	Public Health Services	2,039.591	2,536.708	758.212	-
076	Administration	29.418	-	-	-
08	**RECREATION, CULTURE AND RELIGION**	**11,260.124**	**16,635.266**	**12,046.025**	**-**
081	Recreational and Sporting Services	10,269.855	7,600.000	7,260.108	-
082	Cultural Services	575.035	7,554.368	2,939.467	-
084	Religious Affairs	415.234	1,480.898	1,846.450	-
09	**EDUCATION AFFAIRS & SERVICES**	**61,958.695**	**141,311.847**	**109,242.826**	**-**
091	Pre-Primary & Primary Education Affairs & Services	4,464.046	4,000.000	4,961.613	-
092	Secondary Education Affairs & Services.	41,165.636	97,713.000	79,912.837	-
093	Tertiary Education Affairs & Services.	15,771.244	35,358.623	22,774.778	-
094	Education Services not Definable by Level	557.769	4,240.224	1,593.598	-
10	**SOCIAL PROTECTION**	**5,085.338**	**6,689.537**	**6,367.706**	**-**
108	Others	5,085.338	6,689.537	6,367.706	-
	TOTAL	**988,195.705**	**1,240,000.000**	**1,340,000.000**	**-**

ESTIMATES OF DEVELOPMENT EXPENDITURE

(Rs. in million)

Function	Description	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
	DEVELOPMENT REVENUE EXPENDITURE	**552,252.923**	**910,392.103**	**1,043,545.548**	**-**
	PC22036-Development	**552,252.923**	**910,392.103**	**1,043,545.548**	**-**
011101	Parliamentary/Legislative Affairs	359.608	91.181	1,468.701	-
011104	Administrative Inspection	88.041	813.744	573.719	-
011111	Divisional Commissioner	13.987	-	-	-
011205	Tax Management (Custom, I.Tax, Excise)	6,025.006	10,431.619	15,902.492	-
014108	District Health Authorities	1,584.383	-	1,260.982	-
014109	District Education Authorities	5,412.804	-	4,779.073	-
014110	Others	4,667.660	7,049.962	3,658.225	-
014111	Metropolitan Corporation	-	-	-	-
014112	Municipal Corporations	-	-	-	-
014113	Municipal Committees	-	-	277.828	-
014115	District Councils	-	30.000	1,042.330	-
015101	Establishment Services General Administration	5,698.023	176.224	135.056	-
015102	Human Resouce Management	-	5.000	23.849	-
015201	Planning	35,499.550	61,400.113	94,167.957	-
031101	Courts/Justice	-	130.640	828.265	-
032102	Provincial Police	6,809.170	10,226.006	5,722.301	-
034101	Jails and convict settlement	27.433	274.999	318.704	-
036101	Secretariat	10,029.575	2,162.426	4,281.644	-
041310	Administration	76.180	20,281.026	14,265.394	-
042101	Administration/Land Commission	-	82.893	43.737	-
042103	Agricultural Research & Extension Services	27,066.570	77,519.083	54,238.302	-
042106	Animal Husbandry	2,138.291	4,697.635	4,017.744	-
042203	Canal Irrigation	129.183	317.287	125.335	-
042204	Tubewells	0.073	-	-	-
042401	Preservation of Wildlife & Hunting Control	3,023.851	9,903.496	11,822.467	-
042402	Administration	5,044.855	4,990.000	7,318.340	-
042501	Administration	899.827	5,932.499	10,614.942	-
042601	Administration	89.815	438.001	10,195.042	-
042650	Others	110.319	-	-	-
043502	Electricity Hydal	10,520.282	7,447.000	9,714.519	-
043701	Administration	19.162	0.002	-	-
044101	Support for Industrial Development	2,727.226	8,747.403	3,507.198	-
044105	Administration	49.382	-	1,404.083	-

ESTIMATES OF DEVELOPMENT EXPENDITURE

(Rs. in million)

Function	Description	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
044120	Others	10,233.029	10,717.259	6,341.886	-
044201	Mining of Mineral Resor. O/t Mineral	540.983	721.418	674.517	-
045201	Administration	45,672.887	47,973.000	91,497.162	-
047202	Tourism	392.020	8,996.394	4,350.311	-
055101	Administration	7,644.750	14,750.008	10,823.583	-
062103	Urban Development	71,519.747	145,000.000	287,119.696	-
062202	Rural Works Programme	75,670.774	141,899.674	140,538.667	-
063102	Works (Construction) and Operations	27,424.615	6,000.000	19,534.520	-
073101	General Hospital Services	91,660.541	134,012.753	92,542.208	-
073301	Mother and Child Health	2.286	-	-	-
074104	Chemicals Examiners & Laboratories	85.197	-	-	-
074107	Population Welfare Measures	1,547.095	2,536.708	758.212	-
074120	Others (Other Health Facilities and Preventive Measures)	407.299	-	-	-
076101	Administration	29.418	-	-	-
081105	Administration	10,269.855	7,600.000	7,260.108	-
082105	Information & Culture	575.035	7,554.368	2,939.467	-
084103	Auqaf	415.234	1,480.898	1,846.450	-
091103	Administration	4,464.046	4,000.000	4,961.613	-
092101	Secondary Education	41,165.636	97,713.000	79,912.837	-
093101	General Universities / Colleges / Institutes	15,164.701	34,471.143	22,057.301	-
093102	Professional/Technical Universities/Colleges	606.543	887.480	717.477	-
094101	School for Handicapped / Retarded Person	557.769	4,240.224	1,593.598	-
108101	Social Welfare Measures	3,983.900	6,689.537	6,367.706	-
108104	Zakat & Ushr	1,101.438	-	-	-
DEVELOPMENT CAPITAL EXPENDITURE		**435,942.782**	**329,607.897**	**296,454.452**	**-**
	PC12037-Irrigation Works	**35,780.320**	**37,958.997**	**24,024.834**	**-**
042202	Irrigation Dams	61.266	1.000	2.158	-
042203	Canal Irrigation	35,719.054	37,904.999	24,022.676	-
043502	Electricity -Hydal	-	52.998	-	-
	PC12041-Roads & Bridges	**286,861.832**	**120,000.000**	**180,850.516**	**-**
045202	Highways Roads & Bridges	286,861.832	120,000.000	180,850.516	-
045702	**PC12042-Governmnet Buildings**	**113,150.671**	**161,648.900**	**91,579.102**	**-**
	Agriculture	-	2,480.917	1,014.398	-
	Archives & Libraries		71.478	47.297	-
	Board of Revenue	-	2,570.012	2,565.855	-

ESTIMATES OF DEVELOPMENT EXPENDITURE

(Rs. in million)

Function	Description	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	
	Communications & Works	-	153.433	441.071	-
	Cooperative	-	407.107	78.042	-
	Excise & Taxation	-	50.000	150.000	-
	Environment Planning	-	249.992	319.725	-
	Emergency Services	-	643.113	439.507	-
	Energy	-	-	34.728	-
	Forestry	-	10.000	369.075	-
	Fisheries	-	4,067.501	-	-
	Governance & Informatin Technology	-	4,117.821	-	-
	Governor Secretariat		5.000	2,392.625	-
	Higher Education	-	5,028.857	2,457.338	-
	Health & Population	-	24,994.401	12,920.314	-
	Home Department	-	460.269	1,717.716	-
	Human Rights & Minority Affairs	-	3,910.000	392.049	-
	Information & Culture	-	2,870.630	440.603	-
	Industries, Commerce & Investment	-	1,282.741	2,145.460	-
	Jails	-	1,567.869	1,586.904	-
	Judiciary	-	7,266.260	10,702.335	-
	Local Government & Community Development	-	70.326	762.071	-
	Labour & Human Resource	-	118.974	86.102	-
	Livestock	-	302.365	506.278	-
	Law & Parliamentary Affairs	-	403.085	6,144.148	-
	Mines & Minerals	-	478.582	231.741	-
	Management & Professional Development Department	-	73.351	53.351	-
	Public Building		-	236.466	-
	Public Prosecution	-	42.994	125.923	-
	Planning & Development	-	805.388	903.407	-
	Police	-	7,427.829	8,942.286	-
	Provincial Assembly	-	1,450.000	1,279.443	-
	Price Control & Commodities Management	-	124.000	25.000	-
	Religiouis Affairs and AUQAF		1,519.102	1,489.479	-
	School Education	-	2,287.000	274.084	-
	S&GAD	-	1,559.163	8,241.244	-
	Skill Development & Entrepreneurship	-	3,252.597	7,203.796	-
	Specialized Health Care & Medical Education	-	18,235.236	7,832.358	-
	Special Programme / Initiatives	-	8,200.000	-	-
	Social Welfare	-	1,562.319	726.266	-
	Special Education	-	759.776	1,551.119	-
	Tourism	-	9,003.606	3,204.842	-
	Transport	-	37,027.000	78.870	-
	Women Development	-	67.300	213.856	-
	Wildlife	-	96.504	957.320	-
	Archaeology	-	4,575.002	294.610	-
	PC12043-Loans to Municipalities / Autonomous Bodies etc	**149.959**	**10,000.000**	**-**	**-**
014202	Transfer to Non-Financial Institutions	149.959	10,000.000	-	-
	GROSS TOTAL DEVELOPMENT EXP.	**988,195.705**	**1,240,000.000**	**1,340,000.000**	**-**

ESTIMATES OF DEVELOPMENT EXPENDITURE 2026-2027

(Rs. in million)

Function	Description	Budget Estimates 2026-2027
01 - General Public Service		**40,059.280**
011 - Executive & legislative organs, financal and Fiscal Affairs		**18,728.725**
0111 - Executive and Legislative Organs		**570.577**
011101 - Parliamentary/legislative Affairs		474.719
PC22172-Law and Parliamentary Affairs		**365.854**
PC22180-Provincial Assembly		**108.865**
011111 - Divisional Commisioner		95.858
PC22183-Board of Revenue		**95.858**
0112 - Financial and Fiscal Affairs		**18,158.148**
011205 - Tax Management (Customs. I Tax. Excise)		18,158.148
PC22159-Excise, Taxation & Narcotics Control		**36.001**
PC22183-Board of Revenue		**18,122.147**
014 - Transfers		**3,573.607**
0141 - Transfers (inter-governmental)		**1,143.607**
014106 - Cantonment Board		8.000
PC22175-Local Government & Community Development		**8.000**
014108 - District Health Authorities		477.607
PC22108-Health and Population Department		**477.607**
014109 - District Education Authorities		651.000
PC22103-School Education Department, Punjab		**651.000**
014110 - Others		7.000
PC22178-Planning & Development Board		**7.000**
0142 - Transfers (Others)		**2,430.000**
014202 - Trasfer To Non-financial institutions		2,430.000
PC22160-Finance Department		**2,430.000**
015 - General Services		**17,756.948**
0151 - Personnel Services		**2,313.947**
015101 - Establishment.Services.General Admn.		2,273.947
PC22184-Services and General Administration		**2,273.947**

ESTIMATES OF DEVELOPMENT EXPENDITURE 2026-2027

Function	Description	Budget Estimates 2026-2027
015102 - Human Resource Management		40.000
PC22176-Management and Professional Development		**40.000**
0152 - Planning Services		**14,613.001**
015201 - Planning		14,613.001
PC22178-Planning & Development Board		**14,613.001**
0154 - Other General Services		**830.000**
015406 - Information Technology		830.000
PC22168-Information Technology & Innovation Dept		**830.000**
03 - Public Order and Safety Affairs		**10,576.259**
031 - Law Courtser		**40.000**
0311 - Law Courts		**40.000**
031101 - Courts/Justice		40.000
PC22284-Courts/Judiciary		**40.000**
032 - Police		**9,435.700**
0321 - Police		**9,435.700**
032102 - Provincial Police		9,435.700
PC22265-Police Department		**9,435.700**
034 - Prison administration and operation		**3.556**
0341 - Prison administration and operation		**3.556**
034101 - Jails and convict settlement		3.556
PC22165-Home Department		**3.556**
036 - Administration of Public Order		**1,097.003**
0361 - Administration		**1,097.003**
036101 - Secretariat		1,097.003
PC22105-Punjab Emergency Service Department		**439.404**
PC22165-Home Department		**292.283**
PC22192-Public Prosecution Department		**365.316**

ESTIMATES OF DEVELOPMENT EXPENDITURE 2026-2027

Function	Description	Budget Estimates 2026-2027
04 - Economic Affairs		**378,216.288**
041 - Gen. economic,commercial & labor affairs		**660.990**
0412 - Commercial Affairs		**300.000**
041214 - Administration		300.000
PC22167-Industries, Commerce & Investment		**300.000**
0413 - General Labor Affairs		**360.990**
041310 - Administration		360.990
PC22171-Labour and Human Resource		**360.990**
042 - Agri,Food,Irrigation,Forestry & Fishing		**97,535.781**
0421 - Agriculture		**64,568.525**
042101 - Administration/land commission		65.519
PC22156-Cooperatives Department		**65.519**
042103 - Agricultural research & Extension servic		58,441.554
PC22150-Agriculture Department		**58,441.554**
042106 - Animal husbandry		6,061.452
PC22174-Livestock & Dairy Development Department		**6,061.452**
0422 - Irrigation		**12,279.000**
042203 - Canal irrigation		12,279.000
PC12170-Irrigation Department		**12,219.000**
PC22170-Irrigation Department		**60.000**
0424 - Forestry		**7,147.324**
042401 - Preservation of wildlife & Hunting contr		3,769.806
PC22113-Forestery & Wildlife Department		**3,769.806**
042402 - Administration		3,377.518
PC22113-Forestery & Wildlife Department		**3,377.518**
0425 - Fishing		**13,118.956**
042501 - Administration		13,118.956
PC22111-Aquaculture & Fisheries Department		**13,118.956**

ESTIMATES OF DEVELOPMENT EXPENDITURE 2026-2027

Function	Description	Budget Estimates 2026-2027
0426 - Food		**421.976**
042601 - Administration		421.976
PC22106-Food Safety and Consumer Protection		**421.976**
043 - Fuel and Energy		**4,300.000**
0435 - Electricity-Hydal		**4,299.999**
043502 - Electricity-Hydal		4,299.999
PC22193-Energy Department		**4,299.999**
0436 - Electricity-Thermal		**0.001**
043602 - Electricity-Thermal		0.001
PC12193-Energy Department		**0.001**
044 - Mining and Manufacturing		**19,899.859**
0441 - Manufacturing		**19,594.320**
044101 - Support for Industrial Development		2,860.877
PC22107-Skills Development & Enterpreneurship		**2,860.877**
044105 - Administration		3,476.443
PC22107-Skills Development & Enterpreneurship		**3,476.443**
044120 - Others		13,257.000
PC22167-Industries, Commerce & Investment		**13,257.000**
0442 - Mining		**305.539**
044201 - Mining of Mineral Resor. O/T mineral fue		305.539
PC22177-Mines & Minerals Department		**305.539**
045 - Construction and Transport		**252,707.564**
0451 - Administration		**47.000**
045101 - Administration		47.000
PC22154-Communications & Works Department		**47.000**
0452 - Road Transport		**143,093.866**
045201 - Administration		69,693.866
PC22188-Transport & Masstransit Department		**69,693.866**

ESTIMATES OF DEVELOPMENT EXPENDITURE 2026-2027

Function	Description	Budget Estimates 2026-2027
045202 - Highways.Roads and Bridges		73,400.000
PC12154-Communications & Works Department		**73,400.000**
0457 - Construction (Works)		**109,566.698**
045702 - Buildings and Structures		109,566.698
PC12102-Specialized Healthcare & Medical Edu		**11,385.084**
PC12103-School Education Department, Punjab		**13,181.092**
PC12104-Higher Education Department		**11,152.382**
PC12105-Punjab Emergency Service Department		**360.596**
PC12106-Food Safety and Consumer Protection		**478.024**
PC12107-Skills Development & Enterpreneurship		**6,222.680**
PC12108-Health and Population Department		**14,616.947**
PC12109-Human Rights & Miniorities Affairs		**708.866**
PC12110-Tourism, Archaeology & Museums		**1,622.297**
PC12111-Aquaculture & Fisheries Department		**2,181.044**
PC12113-Forestery & Wildlife Department		**952.676**
PC12150-Agriculture Department		**1,558.428**
PC12154-Communications & Works Department		**653.000**
PC12156-Cooperatives Department		**184.481**
PC12158-Environment Protection & Climate Change		**739.221**
PC12159-Excise, Taxation & Narcotics Control		**163.999**
PC12165-Home Department		**2,061.298**
PC12167-Industries, Commerce & Investment		**2,793.001**
PC12169-Information & Culture Department		**1,902.993**
PC12170-Irrigation Department		**815.000**
PC12171-Labour and Human Resource		**269.010**
PC12172-Law and Parliamentary Affairs		**1,834.146**
PC12174-Livestock & Dairy Development Department		**688.548**
PC12175-Local Government & Community Development		**314.000**

ESTIMATES OF DEVELOPMENT EXPENDITURE 2026-2027

Function	Description	Budget Estimates 2026-2027
PC12176-Management and Professional Development		**60.000**
PC12177-Mines & Minerals Department		**84.461**
PC12178-Planning & Development Board		**10,729.999**
PC12180-Provincial Assembly		**951.135**
PC12182-Auqaf & Religious Affairs Department		**811.493**
PC12183-Board of Revenue		**731.995**
PC12184-Services and General Administration		**846.053**
PC12185-Social Welfare & Bait-ul-Maal Department		**800.186**
PC12186-Special Education Department		**1,720.706**
PC12188-Transport & Masstransit Department		**8,806.134**
PC12192-Public Prosecution Department		**464.684**
PC12195-Women Development Department		**673.876**
PC12265-Police Department		**3,087.163**
PC12284-Courts/Judiciary		**2,960.000**
047 - Other industries		**3,112.094**
0472 - Other industries		**3,112.094**
047202 - Tourism		3,112.094
PC22110-Tourism, Archaeology & Museums		**3,112.094**
05 - Environment Protection		**14,680.779**
055 - Administration of Environment Protection		**14,680.779**
0551 - Administration of Environment Protection		**14,680.779**
055101 - Administration		14,680.779
PC22158-Environment Protection & Climate Change		**14,680.779**
06 - Housing and Community Amenities		**186,778.000**
062 - Community Development		**184,544.288**
0621 - Urban Development		**69,366.288**
062103 - Urban Planning		69,366.288
PC22166-Housing, Urban Development & PHE		**69,366.288**

ESTIMATES OF DEVELOPMENT EXPENDITURE 2026-2027

Function	Description	Budget Estimates 2026-2027
0622 - Rural Development		**115,178.000**
062202 - Rural works programme		115,178.000
PC22175-Local Government & Community Development		**115,178.000**
063 - Water supply		**2,233.712**
0631 - Water supply		**2,233.712**
063102 - Works (Construction) and Operations		2,233.712
PC22166-Housing, Urban Development & PHE		**2,233.712**
07 - Health		**48,620.361**
073 - Hospital Services		**39,119.971**
0731 - General Hospital Services		**39,119.971**
073101 - General Hospital Services		39,119.971
PC22102-Specialized Healthcare & Medical Edu		**28,429.515**
PC22108-Health and Population Department		**10,690.456**
074 - Public Health Services		**4,363.990**
0741 - Public Health Services		**4,363.990**
074107 - Population Welfare Measures		945.990
PC22108-Health and Population Department		**945.990**
074120 - Others(other health facilities & prevent		3,418.000
PC22108-Health and Population Department		**3,418.000**
076 - Health Administration		**5,136.400**
0761 - Administration		**5,136.400**
076101 - Administration		5,136.400
PC22102-Specialized Healthcare & Medical Edu		**2,085.400**
PC22108-Health and Population Department		**3,051.000**
08 - Recreational, Culture and Religion		**15,042.257**
081 - Recreational and Sporting Services		**5,500.000**
0811 - Recreational and sporting services		**5,500.000**
081105 - Administration		5,500.000
PC22112-Youth Affairs & Sports Department		**5,500.000**

ESTIMATES OF DEVELOPMENT EXPENDITURE 2026-2027

Function	Description	Budget Estimates 2026-2027
082 - Cultural Services		**6,062.616**
0821 - Cultural Services		**6,062.616**
082105 - Promotion of Culutural activities		6,062.616
PC22110-Tourism, Archaeology & Museums		**1,265.609**
PC22169-Information & Culture Department		**4,797.007**
084 - Religious affairs		**3,479.641**
0841 - Religious affairs		**3,479.641**
084103 - Auqaf		1,188.507
PC22182-Auqaf & Religious Affairs Department		**1,188.507**
084104 - Minority Affairs		2,291.134
PC22109-Human Rights & Miniorities Affairs		**2,291.134**
09 - Education Affairs and Services		**38,094.838**
091 - Pre.& primary education affair & service		**3,800.000**
0911 - Pre- & primary education affair services		**3,800.000**
091103 - Administration		3,800.000
PC22173-Literacy and Non-Formal Basic Education		**3,800.000**
092 - Secondary education affairs and services		**11,467.908**
0921 - Secondary education affairs and services		**11,467.908**
092101 - Secondary Education		2,169.432
PC22103-School Education Department, Punjab		**2,169.432**
092102 - Administration		9,298.476
PC22103-School Education Department, Punjab		**9,298.476**
093 - Tertiary education affairs and services		**20,847.636**
0931 - Tertiary education affairs and services		**20,847.636**
093101 - General universities/colleges/institutes		1,017.190
PC22104-Higher Education Department		**1,017.190**
093102 - Profs/technical universities /colleges		19,830.146
PC22102-Specialized Healthcare & Medical Edu		**1,200.001**

ESTIMATES OF DEVELOPMENT EXPENDITURE 2026-2027

Function	Description	Budget Estimates 2026-2027
PC22104-Higher Education Department		**18,330.128**
PC22150-Agriculture Department		**0.018**
PC22167-Industries, Commerce & Investment		**299.999**
093103 - Administration		0.300
PC22104-Higher Education Department		**0.300**
094 - Education services nondefinable by level		**1,979.294**
0941 - Education services nondefinable by level		**1,979.294**
094101 - School for Handicapped / Retarded Person		1,979.294
PC22186-Special Education Department		**1,979.294**
10 - Social Protection		**19,931.938**
107 - Administration		**16,906.000**
1071 - Administration		**16,906.000**
107105 - Flood Control		16,906.000
PC12170-Irrigation Department		**16,906.000**
108 - Others		**3,025.938**
1081 - Others		**3,025.938**
108101 - Social Welfare Measures		3,025.938
PC22185-Social Welfare & Bait-ul-Maal Department		**1,199.814**
PC22195-Women Development Department		**1,826.124**
GROSS TOTAL DEVELOPMENT EXP.		**752,000.000**

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

	Head of Account	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
	SUMMARY				
	PUBLIC ACCOUNT				
F	ASSETS - CREDITS	4,118,295.674	3,751,115.895	3,752,225.674	4,108,312.349
F	ASSETS - DEBITS	(3,932,222.507)	(3,881,180.428)	(3,946,292.507)	(4,306,389.832)
	ASSETS - NET	**186,073.167**	**(130,064.533)**	**(194,066.833)**	**(198,077.483)**
G	LIABILITIES - CREDITS	(4,201,223.819)	(4,158,237.339)	(4,164,223.819)	(4,396,735.629)
G	LIABILITIES - DEBIT	4,126,037.112	4,448,301.872	4,410,090.986	4,604,813.559
	LIABILITIES - NET	**75,186.707**	**(290,064.533)**	**(245,867.167)**	**(208,077.930)**
H	EQUITIES - CREDITS	-	-	-	-
H	EQUITIES - DEBIT	6,517.228	-	-	-
	EQUITIES - NET	**(6,517.228)**	**-**	**-**	**-**
	NET PUBLIC ACCOUNT	**117,403.688**	**160,000.000**	**51,800.334**	**10,000.447**

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account			Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
DETAIL						
	C R E D I T					
F01	**CASH AND BANK BALANCES**		**4,124,902.780**	**3,757,920.683**	**3,759,902.780**	**4,115,994.780**
	F011	**Balance with SBP**	**4,124,902.780**	**3,757,920.683**	**3,759,902.780**	**4,115,994.780**
	F01101	Non Food Account	3,957,908.975	3,225,997.798	3,574,908.975	3,925,000.975
	F01102	Food Account	366,993.805	531,922.885	400,993.805	410,993.805
	F01129	Subsidiary General Ledger Account For	(200,000.000)	-	(216,000.000)	(220,000.000)
F02	**RECEIVABLE**		**(6,607.106)**	**(6,804.788)**	**(7,677.106)**	**(7,682.431)**
	F021	**Loans and Advances**	**(6,607.106)**	**(6,804.788)**	**(7,677.106)**	**(7,682.431)**
	F02113	Account with Government Servants	(6,550.821)	(6,669.796)	(7,550.821)	(7,550.821)
	F02119	OB Advances (Civil)	(56.285)	(67.482)	(56.285)	(56.285)
	F02148	Forest Advances	-	(67.510)	(70.000)	(75.325)
		TOTAL ASSETS	**4,118,295.674**	**3,751,115.895**	**3,752,225.674**	**4,108,312.349**
G01	**CURRENT LIABILITIES**		**(2,129,215.992)**	**(1,905,276.225)**	**(2,222,215.992)**	**(2,297,215.992)**
	G011	**Cheque Clearing Account**	**(2,165,850.970)**	**(1,913,500.108)**	**(2,235,850.970)**	**(2,312,850.970)**
	G01101	Non Food Account	0.005	0.421	0.005	0.005
	G01108	E-Payment Clearing Account	(81,331.773)	-	(88,331.773)	(89,331.773)
	G01112	Ch. Pay. Cler. A/C (Food A/C) SBP	(567.235)	(6,931.037)	(567.235)	(567.235)
	G01132	Cheque Payment Clearing Account (Non Food Account) SBP	(600,644.419)	(653,624.169)	(640,644.419)	(650,644.419)
	G01142	Cheque Pay Clearing Account (Food Account)	(144.232)	(1,173.397)	(144.232)	(144.232)
	G01147	Cheque Pay Clearance Account (Non Food Account) NBP	(571,642.600)	(627,916.440)	(590,642.600)	(650,642.600)
	G01175	Cheaque Pay Clearing A/C (District A/C	-	(0.033)	-	-
	G01190	Special Drawing Account Cheques (SDA)	-	(0.088)	-	-
	G01191	Assignments Accounts Cheques	(911,520.716)	(623,855.365)	(915,520.716)	(921,520.716)
	G012	**Others**	**36,634.978**	**8,223.883**	**13,634.978**	**15,634.978**
	G01201	Outstanding Commitments	36,634.978	8,223.883	13,634.978	15,634.978
		TOTAL CURRENT LIABILITIES	**(2,129,215.992)**	**(1,905,276.225)**	**(2,222,215.992)**	**(2,297,215.992)**
G05	**CONTROL ACCOUNT**		**(916,313.128)**	**(915,169.246)**	**(922,313.128)**	**(937,313.128)**
	G051	**Miscellaneous**	**(916,313.128)**	**(915,169.246)**	**(922,313.128)**	**(937,313.128)**
	G05102	Audusting Account	(7.309)	29.202	(7.309)	(7.309)
	G05105	Wages Clearing Account	(914,422.333)	(915,302.473)	(920,422.333)	(935,422.333)

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

	Head of Account	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
G05110	State Bank Suspense	166.816	(85.102)	166.816	166.816
G05111	District Accounts Suspense	(2,682.675)	(5.052)	(2,682.675)	(2,682.675)
G05126	Inter Provincial Settlement Account- Sindh	(3.387)	0.300	(3.387)	(3.387)
G05131	Settlement Account between Federal & Punjab Governments	635.760	193.879	635.760	635.760
G06	**TRUST ACCOUNT-FUND**	**(104,408.375)**	**(131,970.301)**	**(112,408.375)**	**(113,408.375)**
G061	**Provident Fund**	**(71,824.921)**	**(100,795.012)**	**(77,824.921)**	**(78,824.921)**
G06103	General Provident Fund (Civil)	(71,628.321)	(100,389.500)	(77,628.321)	(78,628.321)
G06106	General Provident Fund (Forest)	(196.600)	(405.512)	(196.600)	(196.600)
G062	**Benevolent Fund**	**(11,209.101)**	**(6,085.814)**	**(12,209.101)**	**(12,209.101)**
G06201	Punjab Benevolent Fund	(2,148.193)	(2,388.086)	(2,148.193)	(2,148.193)
G06202	Federal Government Employees Benevolent Fund (Civil)	(2.127)	(1.482)	(2.127)	(2.127)
G06214	Federal Government Employees Benevolent Fund	(6,901.372)	(1,140.768)	(7,901.372)	(7,901.372)
G06215	District Government Employees Benevolent Fund	(147.211)	(270.375)	(147.211)	(147.211)
G06217	Govt. Employees Benevolent Fund working in TMA	(1.537)	(1.773)	(1.537)	(1.537)
G06220	Punjab Benevolent Fund (Non-Gazetted)	(2,008.661)	(2,283.330)	(2,008.661)	(2,008.661)
G063	**Welfare Fund**	**(19,715.410)**	**(23,343.606)**	**(20,715.410)**	**(20,715.410)**
G06304	Workers welfare fund	-	(4.822)	-	-
G06305	Mines Labour Housing General Welfare Fund	(3,102.671)	(848.633)	(3,102.671)	(3,102.671)
G06309	Punjab Police Welfare Fund	(2,213.711)	(2,369.761)	(2,213.711)	(2,213.711)
G06311	Lahore High Court Employees Welfare Fund	-	(4.236)	-	-
G06315	Judicial Officer's Welfare Fund	(131.263)	(127.482)	(131.263)	(131.263)
G06319	Punjab Workers Welfare Fund	(14,247.199)	(17,772.705)	(15,247.199)	(15,247.199)
G06322	EOBI Contrubution for Permanent Workman	(20.566)	(15.967)	(20.566)	(20.566)
G06325	Welfare Endowment Fund Gazetted Employees	-	(2,200.000)	-	-
G064	**Insurance Fund**	**(1,658.943)**	**(1,745.869)**	**(1,658.943)**	**(1,658.943)**
G06408	Provincial Government Employees Group Insurance Fund	(1,640.632)	(1,790.969)	(1,640.632)	(1,640.632)
G06409	Fed. Govt. Empl. Group Insurance Fund (Civil)	-	(0.522)	-	-
G06411	District Government Employees Insurance Fund	-	12.288	-	-
G06412	Local Fund Government Employees	-	33.826	-	-
G06413	Group Insurance Fund for Govt Employees	(18.311)	(0.492)	(18.311)	(18.311)

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Code	Head of Account	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
G10	**TRUST ACCOUNTS-OTHERS**	**(628,779.272)**	**(981,822.925)**	**(659,779.272)**	**(801,291.082)**
G101	**Account of Other Departments**	**(67,770.625)**	**(267,838.050)**	**(68,770.625)**	**(73,770.625)**
G10107	Deposits of Department of Mineral Development	-	(2.805)	-	-
G10109	Deposits of Industries Department	-	(37.932)	-	-
G10111	Food Department Deposit	(78.353)	(1,445.435)	(78.353)	(78.353)
G10113	PWD Deposits	(50,778.543)	(254,998.652)	(50,778.543)	(55,778.543)
G10125	Transfer between Public Works Officers	(17.103)	(38.954)	(17.103)	(17.103)
G10131	Forest Cheques	(10,145.454)	(11,314.272)	(11,145.454)	(11,145.454)
G10141	Public Works Deposits (Internal Cheque	(1,912.099)	-	(1,912.099)	(1,912.099)
G10142	Public Works Deposits (Health)	(1,171.947)	-	(1,171.947)	(1,171.947)
G10143	Public Works Deposits (Education)	(156.390)	-	(156.390)	(156.390)
G10144	Public Works Deposits (TEVTA)	(115.471)	-	(115.471)	(115.471)
G10145	Public Works Deposits (Agriculture)	(42.407)	-	(42.407)	(42.407)
G10146	Public Works Deposits (Other Departmen	(3,352.858)	-	(3,352.858)	(3,352.858)
G103	**Other Deposits an Reserves**	**(695.784)**	**(808.164)**	**(695.784)**	**(695.784)**
G10304	Zakat Collection Account	(695.784)	(808.164)	(695.784)	(695.784)
G104	**Other Remittances**	**(560,312.863)**	**(713,176.711)**	**(590,312.863)**	**(726,824.673)**
G10402	Forest Remittances	(3,339.623)	(1,536.375)	(3,339.623)	(3,339.623)
G10408	Remittance into Treasuries	(16,788.631)	(22,144.220)	(17,788.631)	(18,788.631)
G10418	Exchange Account between Civil and Pak	(0.051)	(0.165)	(0.051)	(0.051)
G10419	Exchange Account between Civil and Defence (in Navy)	(0.001)	(0.982)	(0.001)	(0.001)
G10425	Cheques	(532,019.083)	(683,526.715)	(560,019.083)	(695,530.893)
G10429	Internal Cheques (Public Works)	(8,165.474)	(5,968.254)	(9,165.474)	(9,165.474)
G11	**SPECIAL DEPOSIT - INVESTMENTS**	**(187,796.498)**	**(197,575.967)**	**(213,296.498)**	**(211,296.498)**
G111	**Investment Deposit Accounts**	**1,500.000**	**(10,000.000)**	**(10,000.000)**	**(5,000.000)**
G11128	Punjab General Provident Investment Fund	1,500.000	(10,000.000)	(10,000.000)	(5,000.000)
G112	**Others Deposits Account**	**(189,296.498)**	**(187,575.967)**	**(203,296.498)**	**(206,296.498)**
G1120D	Security Deposits (SPL. GL)	(1,117.847)	-	(1,117.847)	(1,117.847)
G11212	Deposits of Sugar Cane Development Cess Fund	(844.995)	(6,159.083)	(844.995)	(844.995)
G11215	Revenue Deposits	(15,459.748)	(14,645.604)	(16,459.748)	(17,459.748)
G11216	Civil and Criminal Courts Deposits	-	(0.817)	-	-
G11217	Personal Deposits	(84,702.161)	(81,347.917)	(91,702.161)	(92,702.161)

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

		Head of Account	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
	G11218	Forest Deposit	(3,022.117)	(818.848)	(3,022.117)	(3,022.117)
	G11220	Deposits in connection with Elections	-	(1.606)	-	-
	G11226	Deposit/and in favour of the Chief Settlement Commissioner	(5.769)	(39.264)	(5.769)	(5.769)
	G11238	Security Deposit of Supply Cell	(55.500)	(603.588)	(55.500)	(55.500)
	G11240	Security Deposit of cashiers etc	(99.741)	-	(99.741)	(99.741)
	G11264	Assignment Account (ADB)	(54,859.588)	(52,769.090)	(58,859.588)	(59,859.588)
	G11265	Assignment Account (Civil)	(20,069.540)	(20,086.195)	(22,069.540)	(22,069.540)
	G11275	Deposit Account for the Production of Balanced Feed	(349.945)	(704.514)	(349.945)	(349.945)
	G11276	Security Deposit of Private Companies	(3,768.799)	(5,669.071)	(3,768.799)	(3,768.799)
	G11277	Contribution Govt. Servant Housing Foundation.	(2,776.882)	(3,083.494)	(2,776.882)	(2,776.882)
	G11278	Deposit for Number Plats & Smart Registration Cards	(611.564)	(890.650)	(611.564)	(611.564)
	G11290	Securities Deposits from Contractors / Suppliers	(187.343)	(426.424)	(187.343)	(187.343)
	G11291	Money Account	(11.787)	-	(11.787)	(11.787)
	G11294	Deposit Account for Pb. Driving Licence Fee	(1,353.172)	(329.802)	(1,353.172)	(1,353.172)
G12	**SPECIAL DEPOSIT FUND**		**(234,710.554)**	**(26,422.675)**	**(34,210.554)**	**(36,210.554)**
G121	**Relief Fund**		**(14.707)**	**0.824**	**(14.707)**	**(14.707)**
	G12102	PM's fund for welfare and relief for K	(14.707)	-	(14.707)	(14.707)
	G12158	Chief Minister Punjab's Fund for Coron	-	(0.011)	-	-
	G12166	PM Relief Fund for Turkiye Earthquake	-	0.835	-	-
G124	**Development Fund**		**(48.251)**	**(16.017)**	**(48.251)**	**(48.251)**
	G12403	Depreciation Reserve Fund Government Presses	(48.251)	(16.017)	(48.251)	(48.251)
G127	**Others Funds**		**(227,147.596)**	**(16,407.481)**	**(24,147.596)**	**(26,147.596)**
	G1270Z	Cash Management Fund Punjab	(200,000.000)	-	-	-
	G12713	Income Tax deduction from Salaries	(17,870.908)	(9,749.685)	(13,870.908)	(15,870.908)
	G12714	Income Tax deduction from Contractors/Suppliers	(6,699.570)	(4,707.260)	(7,699.570)	(7,699.570)
	G12717	District Fund	-	(0.709)	-	-
	G12718	Municipal Funds	-	(0.137)	-	-
	G12720	Punjab Market Committee Fund	(316.449)	(142.876)	(316.449)	(316.449)
	G12741	National Fund for Control of Drug Abuse	-	(0.004)	-	-
	G12774	National Disaster Management Fund	-	(1,786.521)	-	-
	G12777	Sales Tax deduction at Source under Sales Tax Special Procedure (Withholding) Rules, 2007	(2,239.440)	(20.286)	(2,239.440)	(2,239.440)
	G12785	Fund for enhancing vegitable production in Punjab	(21.229)	-	(21.229)	(21.229)

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

	Head of Account	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
G128	**Pension Fund**	**(7,500.000)**	**(10,000.000)**	**(10,000.000)**	**(10,000.000)**
	G12801 Punjab Pension Fund	(7,500.000)	(10,000.000)	(10,000.000)	(10,000.000)
	Total Deposits and Reserves	**(2,072,007.827)**	**(2,252,961.114)**	**(1,942,007.827)**	**(2,099,519.637)**
	TOTAL LIABILITIES	**(4,201,223.819)**	**(4,158,237.339)**	**(4,164,223.819)**	**(4,396,735.629)**
	Total Public Account Credit	**(82,928.145)**	**(407,121.444)**	**(411,998.145)**	**(288,423.280)**
	TOTAL PROVINCIAL RECEIPTS	**4,778,696.714**	**5,582,121.444**	**5,485,181.576**	**6,191,884.325**
	ACCOUNT NO.I (PCF)	4,402,994.128	5,523,838.250	5,354,210.722	6,133,884.324
	ACCOUNT NO.II (PCF)	375,702.586	58,283.194	130,970.854	58,000.001
	GRAND TOTAL	**4,778,696.714**	**5,582,121.444**	**5,485,181.576**	**6,191,884.325**

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

	Head of Account	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
	PUBLIC ACCOUNT OF THE PROVINCE (P)				
	DISBURSEMENT				
	CURRENT ASSETS				
F01	**CASH AND BANK BALANCES**	**(3,932,297.369)**	**(3,881,368.548)**	**(3,946,297.369)**	**(4,306,389.369)**
F011	**Balance with SBP**	**(3,932,297.369)**	**(3,881,368.548)**	**(3,946,297.369)**	**(4,306,389.369)**
F01101	Non Food Account	(3,762,539.697)	(3,095,789.862)	(3,763,539.697)	(4,119,631.697)
F01102	Food Account	(368,193.632)	(625,578.686)	(397,193.632)	(405,193.632)
F01129	Subsidiary General Ledger Account For	198,435.960	-	214,435.960	218,435.960
F01132	Retained Surplus	-	(160,000.000)	-	-
F02	**RECEIVABLES**	**74.862**	**188.120**	**4.862**	**(0.463)**
F021	**Loans and Advances**	**74.862**	**188.120**	**4.862**	**(0.463)**
F02101	Permanent Advances (Civil)	-	-	-	-
F02113	Account with Government Servants	33.026	44.691	33.026	33.026
F02119	OB Advances (Civil)	41.836	75.305	41.836	41.836
F02148	Forest Advances	-	68.124	(70.000)	(75.325)
	TOTAL ASSETS	**(3,932,222.507)**	**(3,881,180.428)**	**(3,946,292.507)**	**(4,306,389.832)**
G	**LIABILITIES**				
G01	**Current Liabilities**	**2,129,208.602**	**2,066,520.793**	**2,238,540.648**	**2,398,483.221**
G011	**Cheque Clearing Account**	**2,165,835.931**	**2,055,097.793**	**2,224,395.831**	**2,381,835.931**
G01101	Non Food Account	0.025	0.057	0.025	0.025
G01108	E-Payment Clearing Account	81,316.048	-	88,316.048	89,316.048
G01112	Ch. Pay. Cler. A/C (Food A/C) SBP	567.235	5,984.955	567.235	567.235
G01132	Ch. Pay. Cler. A/C (Non Food A/C) SBP	600,644.419	725,614.227	533,204.319	660,644.419
G01142	Cheque Payment Clearing Account (Food Account) NBP	144.231	1,184.064	144.231	144.231
G01147	Cheque Pay Clearance Account (Non Food Account) NBP	571,643.257	543,760.407	617,643.257	628,643.257
G01190	Outstanding Commitments	-	0.033	-	-
G01191	Assignments Accounts Cheques	911,520.716	778,554.050	984,520.716	1,002,520.716
G012	**Others**	**(36,627.329)**	**11,423.000**	**14,144.817**	**16,647.290**
G01201	Outstanding Commitments	(36,627.329)	11,423.000	14,144.817	16,647.290
G05	**Control Account**	**923,023.725**	**845,765.094**	**997,023.725**	**1,015,023.725**
G051	**Miscellaneous**	**923,023.725**	**845,765.094**	**997,023.725**	**1,015,023.725**
G05102	Audusting Account	7.404	(30.445)	7.404	7.404
G05105	Wages Clearing Account	914,422.111	845,411.673	987,422.111	1,005,422.111
G05110	State Bank Suspense	8,640.113	191.504	9,640.113	9,640.113
G05111	District Accounts Suspense	60.449	84.992	60.449	60.449
G05126	Inter Provincial Settlement Account- Sindh	2.417	-	2.417	2.417
G05131	Settlement Account between Federal & Punjab Governments	(108.769)	107.370	(108.769)	(108.769)

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account			Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
G06	**Trust Account Fund**		**67,179.534**	**160,061.784**	**79,949.534**	**80,729.534**
	G061	**Provident Fund**	**49,961.958**	**136,716.255**	**53,961.958**	**54,961.958**
	G06103	General Provident Fund (Civil)	49,755.445	136,503.523	53,755.445	54,755.445
	G06106	General Provident Fund (Forest)	206.513	212.732	206.513	206.513
	G062	**Benevolent Fund**	**54.752**	**10,399.176**	**54.752**	**54.752**
	G06201	Punjab Benevolent Fund	9.213	1,789.714	9.213	9.213
	G06202	Federal Government Employees Benevolent Fund	0.017	0.168	0.017	0.017
	G06214	Provincial Govt. Employees Benevolent Fund	31.399	6,880.511	31.399	31.399
	G06215	District Government Employees Benevolent Fund	0.248	0.067	0.248	0.248
	G06217	Government Employees Benevolent Fund working in T	-	1.427	-	-
	G06220	Punjab Benevolent Fund (Non-Gazetted)	13.875	1,727.289	13.875	13.875
	G063	**Welfare Fund**	**15,085.353**	**11,461.651**	**23,855.353**	**23,635.353**
	G06305	Mines Labour Housing General Welfare Fund	721.132	1,214.261	721.132	721.132
	G06309	Punjab Police Welfare Fund	1,451.412	2,381.215	1,451.412	1,451.412
	G06315	Judicial Officer's Welfare Fund	142.415	96.011	142.415	142.415
	G06319	Punjab Workers Welfare Fund	12,770.000	-	13,770.000	13,770.000
	G06322	EOBI Contrubution for Permanent Workma	0.394	0.164	0.394	0.394
	G06325	Welfare Endowment Fund Gazaetted Employees	-	5,550.000	5,550.000	5,550.000
	G06326	Sports Endowment Fund Punjab	-	2,220.000	2,220.000	2,000.000
	G064	**Insurance Fund**	**2,077.471**	**1,484.702**	**2,077.471**	**2,077.471**
	G06408	Provincial Government Employees Group Insurance Fund	2,077.238	1,484.236	2,077.238	2,077.238
	G06413	Group Insurance Fund for Government Emplopyees	0.233	0.466	0.233	0.233
G10	**TRUST ACCOUNTS-OTHERS**		**610,984.760**	**876,877.970**	**659,984.760**	**671,984.760**
	G101	**Account of Other Departments**	**51,310.397**	**185,889.489**	**55,310.397**	**56,310.397**
	G10111	Food Department Deposits	137.348	588.647	137.348	137.348
	G10113	Pak PWD Deposits	35,731.764	174,899.666	38,731.764	39,731.764
	G10125	Transfer between PW Offices	17.094	-	17.094	17.094
	G10131	Forest Cheques	10,141.408	10,401.176	11,141.408	11,141.408
	G10141	Public Works Deposits (Internal Cheque	1,310.287	-	1,310.287	1,310.287
	G10142	Public Works Deposits (Health)	1,060.501	-	1,060.501	1,060.501
	G10143	Public Works Deposits (Education)	159.124	-	159.124	159.124
	G10144	Public Works Deposits (TEVTA)	115.471	-	115.471	115.471
	G10145	Public Works Deposits (Agriculture)	31.518	-	31.518	31.518
	G10146	Public Works Deposits (Other Departmen	2,605.882	-	2,605.882	2,605.882

ESTIMATES OF PUBLIC ACCOUNT

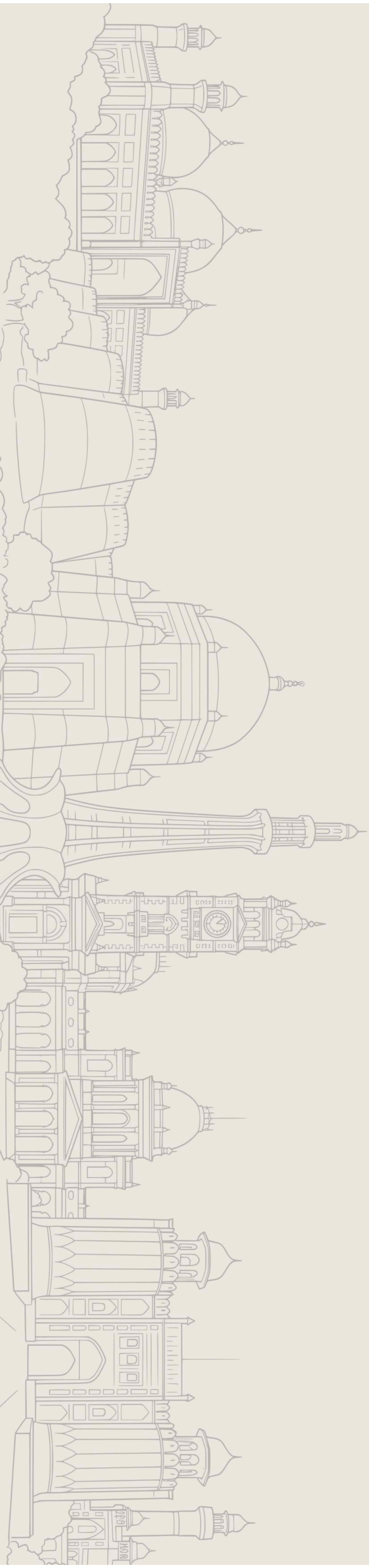
(Rs. in million)

Head of Account			Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
	G103	**Other Deposits & Reserves**	**689.281**	**743.359**	**689.281**	**689.281**
	G10304	Zakat Collection Account	689.281	743.359	689.281	689.281
	G104	**Other Remittance**	**558,985.082**	**690,245.122**	**603,985.082**	**614,985.082**
	G10402	Forest Remittances	3,124.595	1,258.595	3,124.595	3,124.595
	G10408	Remittance into Treasuries	16,030.421	20,382.484	17,030.421	18,030.421
	G10419	Exchange Account between Civil and Defence (including Navy)	-	0.911	-	-
	G10425	Cheques	531,707.755	663,388.723	574,707.755	584,707.755
	G10429	Internal Cheques (Public Works)	8,122.311	5,214.409	9,122.311	9,122.311
G11		**SPECIAL DEPOSIT - INVESTMENTS**	**161,640.967**	**459,117.800**	**180,140.967**	**179,140.967**
	G111	**Investment Deposit Accounts**	**2,500.000**	**10,000.000**	**10,000.000**	**5,000.000**
	G11128	Punjab General Provident Investment Fund	2,500.000	10,000.000	10,000.000	5,000.000
	G112	**Others Deposits Account**	**159,140.967**	**449,117.800**	**170,140.967**	**174,140.967**
	G11212	Deposits of Sugar Cane Dev. Cess Fund	1,672.868	93.205	1,672.868	1,672.868
	G11215	Revenue Deposits	17,511.346	113,471.492	18,511.346	19,511.346
	G11217	Personal Deposits	56,064.744	141,722.702	60,064.744	62,064.744
	G11218	Forest Deposits	1,073.852	1,514.627	1,073.852	1,073.852
	G11220	Deposits in connection with Elections	0.240	0.880	0.240	0.240
	G11226	Deposit/and in favour of the chief set	-	-	-	-
	G11238	Security Deposit of Supply Cell	397.146	893.215	397.146	397.146
	G11240	Security Deposit of cashiers etc	99.741	-	99.741	99.741
	G11264	Assignment account (ADB)	54,859.588	82,408.090	58,859.588	59,859.588
	G11265	Assignment Account (Civil)	20,069.540	102,426.180	22,069.540	22,069.540
	G11275	Deposits account Govt. Livestock Farms (Balanced Feed)	472.090	443.807	472.090	472.090
	G11276	Security Deposit of Private Companies	2,368.565	3,000.387	2,368.565	2,368.565
	G11277	Contribution GHSF	3,249.650	2,300.276	3,249.650	3,249.650
	G11278	Deposit for number plats & Smart Reg. Cards	780.182	334.075	780.182	780.182
	G11290	Securities Deposits from Contractor / Suppliers	277.235	425.891	277.235	277.235
	G11291	Unclaimed Money Account	11.787	-	11.787	11.787
	G11294	Deposit Account for Pb. Driving License Fee	232.393	82.973	232.393	232.393
G12		**Special Deposit Fund**	**233,999.524**	**39,958.431**	**254,451.352**	**259,451.352**
	G121	**Relief Funds**	**13.509**	**-**	**13.509**	**13.509**
	G12102	PM's fund for welfare and relief for K	13.509	-	13.509	13.509

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

		Head of Account	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
	G124	**Development Fund**	**48.172**	**-**	**-**	**-**
	G12403	Depreciation Reserve Fund Government Presses	48.172	-	-	-
	G127	**Other Funds**	**226,437.843**	**29,958.431**	**244,437.843**	**249,437.843**
	G1270Z	Cash Management Fund Punjab	200,000.000	-	216,000.000	220,000.000
	G12713	Income Tax Deduction from Salaries	17,725.996	21,756.943	18,725.996	19,725.996
	G12714	Income Tax Deduction from Contractor / Suppliers	6,429.038	5,710.093	7,429.038	7,429.038
	G12720	Punjab Market Committee Fund	250.000	453.847	250.000	250.000
	G12777	Adv. pmt of tax U/S 53 of the I.tax Ord.	2,000.974	2,037.548	2,000.974	2,000.974
	G12785	Fund for enhancing Vegitatble Production	31.835	-	31.835	31.835
	G128	**Pension Fund**	**7,500.000**	**10,000.000**	**10,000.000**	**10,000.000**
	G12801	Punjab Pension Fund	7,500.000	10,000.000	10,000.000	10,000.000
		TOTAL LIABILITY	**4,126,037.112**	**4,448,301.872**	**4,410,090.986**	**4,604,813.559**
H01	**EQUITIES**		**6,517.228**	**-**	**-**	**-**
	H011	**Equities**	**6,517.228**	**-**	**-**	**-**
	H01101	Residual Equity	6,517.228	-	-	-
		TOTAL EQUITIES	**6,517.228**	**-**	**-**	**-**
		Total Public Account Expenditure	**200,331.833**	**567,121.444**	**463,798.479**	**298,423.727**
		NET PUBLIC ACCOUNT (P)	**117,403.688**	**160,000.000**	**51,800.334**	**10,000.447**
		Total Provincial Disbursement	**4,763,459.251**	**5,162,121.444**	**5,025,739.607**	**5,291,885.218**
		Account No. I (PCF)	4,387,956.258	5,103,838.250	4,946,172.390	5,243,885.218
		Account No. II (PCF)	375,502.993	58,283.194	79,567.217	48,000.000
		GRAND TOTAL	**4,763,459.251**	**5,162,121.444**	**5,025,739.607**	**5,291,885.218**



Finance
Department

Annual Budget
2026-27

ADP RESOURCES

(Rs. in million)

Head of Account	Accounts 2024-2025	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
REVENUE ACCOUNT				
General Revenue Receipts	4,196,880.524	4,890,371.203	4,741,507.241	5,600,796.445
Current Revenue Expenditure	2,568,368.510	2,706,480.675	2,954,733.334	2,746,545.922
Net Revenue Account	**1,628,512.014**	**2,183,890.528**	**1,786,773.907**	**2,854,250.523**
CAPITAL ACCOUNT (ACCOUNT NO.I)				
Current Capital Receipts	848.452	102,521.113	98,389.969	104,604.024
Current Capital Expenditure	631,060.210	590,236.131	187,640.577	900,915.569
Net Capital (Surplus / Deficit)	**(630,211.758)**	**(487,715.018)**	**(89,250.608)**	**(796,311.545)**
PUBLIC ACCOUNT				
Credit	(82,928.145)	(407,121.444)	(411,998.145)	(288,423.280)
Disbursement	200,331.833	567,121.444	463,798.479	298,423.727
Net Public Account	117,403.688	160,000.000	51,800.334	10,000.447
Foreign Assistance for Projects	122,337.007	123,824.490	102,315.367	140,060.575
TOTAL RESOURCES	**122,337.007**	**1,980,000.000**	**1,851,639.000**	**2,208,000.000**
ANNUAL DEVELOPMENT PROGRAME	**122,337.007**	**1,240,000.000**	**1,340,000.000**	**752,000.000**
Grant to Federal Government	**-**	-	-	546,000.000
Estimated Provincial Surplus / Deficit	**-**	**740,000.000**	**511,639.000**	**910,000.000**