



**GOVERNMENT OF THE PUNJAB**

**ANNUAL BUDGET  
STATEMENT**

**FOR  
2020 - 2021**

## **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  
2020-2021**

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## ESTIMATES OF RECEIPTS

Head of Account	(Rs. in million)			
	Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>(A) Total Provincial Consolidated Fund (Revenue + Capital)</b>	<b>1,601,041.062</b>	<b>2,300,576.744</b>	<b>1,811,808.479</b>	<b>2,240,629.460</b>
<b>Total General Revenue Receipts</b>	<b>1,425,883.921</b>	<b>1,989,826.157</b>	<b>1,408,398.185</b>	<b>1,750,035.691</b>
Federal Divisible Pool	1,160,879.185	1,601,468.118	1,127,877.576	1,432,968.376
Provincial Tax Revenue	191,670.215	294,963.181	191,088.263	220,886.130
Provincial Non-Tax Revenue	73,334.521	93,394.858	89,432.346	96,181.185
<b>(B) Total Current Capital Receipts A/c -I</b>	<b>67,107.141</b>	<b>102,495.766</b>	<b>68,865.141</b>	<b>158,724.450</b>
Current Capital Receipts	67,107.141	84,306.564	55,420.033	111,630.925
Foreign Projects Assistance	-	18,189.202	13,445.108	47,093.525
<b>(C) Total Current Receipts A/c -II</b>	<b>108,050.000</b>	<b>208,254.821</b>	<b>334,545.153</b>	<b>331,869.319</b>
<b>TOTAL CAPITAL RECEIPTS (B+C)</b>	<b>175,157.141</b>	<b>310,750.587</b>	<b>403,410.294</b>	<b>490,593.769</b>

## ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>SUMMARY</b>				
<b>FEDERAL DIVISIBLE POOL</b>	<b>1,160,879.185</b>	<b>1,601,468.118</b>	<b>1,127,877.576</b>	<b>1,432,968.376</b>
<b>B TAX REVENUE</b>	<b>1,160,879.185</b>	<b>1,601,468.118</b>	<b>1,127,877.576</b>	<b>1,432,968.376</b>
<b>B01 DIRECT TAXES</b>	<b>442,302.661</b>	<b>599,485.097</b>	<b>467,733.327</b>	<b>588,773.484</b>
B011 Tax on Income	441,094.042	598,349.375	467,029.149	587,886.775
B018 Capital Value Tax on Moveable Assets	1,208.619	1,135.722	704.178	886.709
<b>B02 INDIRECT TAXES</b>	<b>718,576.524</b>	<b>1,001,983.021</b>	<b>660,144.249</b>	<b>844,194.892</b>
B021 Land Custom	200,141.664	286,448.096	157,011.919	184,043.275
B023 Sales Tax on Import-Share of Net	447,181.220	613,241.009	415,505.795	558,763.375
B024 Federal Excise	70,893.850	101,576.720	87,188.475	100,881.582
B025 Federal Excise on Natural Gas	359.790	717.196	438.060	506.660

## ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>SUMMARY</b>				
<b>PROVINCIAL RECEIPTS</b>	<b>265,004.736</b>	<b>388,358.039</b>	<b>280,520.609</b>	<b>317,067.315</b>
<b>B TAX REVENUE</b>	<b>191,670.215</b>	<b>294,963.181</b>	<b>191,088.263</b>	<b>220,886.130</b>
<b>B01 DIRECT TAXES</b>	<b>19,673.505</b>	<b>36,697.000</b>	<b>27,355.510</b>	<b>38,365.950</b>
B011 Tax on Income (Agriculture)	1,573.753	2,074.000	2,074.000	2,500.000
B013 Property Tax	2,819.734	14,537.000	9,958.655	14,665.700
B014 Land Revenue	14,310.690	18,286.000	14,500.004	20,000.250
B016 Tax on Profession, Trades and Callings	797.145	1,800.000	704.400	1,200.000
B017 Capital Value Tax on Immoveable Property	172.189	-	118.451	-
B019 Other Direct Taxes	(0.006)	-	-	-
<b>B02 INDIRECT TAXES</b>	<b>167,544.972</b>	<b>245,971.031</b>	<b>160,098.816</b>	<b>171,245.984</b>
B023 Sales Tax (GST Provincial)	90,450.713	161,550.000	101,820.000	121,000.000
B026 Provincial Excise	3,607.614	7,140.000	2,517.846	3,113.500
B027 Stamps Duty	58,562.036	60,721.000	45,627.220	33,426.284
B028 Motor Vehicles	14,924.609	16,560.031	10,133.750	13,706.200
<b>B03 OTHERS INDIRECT TAXES</b>	<b>4,451.738</b>	<b>12,295.150</b>	<b>3,633.937</b>	<b>11,274.196</b>
B030 Others Indirect Taxes	4,451.738	12,295.150	3,633.937	11,274.196

## ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>DETAILS</b>				
<b>FEDERAL DIVISIBLE POOL</b>	<b>1,160,879.185</b>	<b>1,601,468.118</b>	<b>1,127,877.576</b>	<b>1,432,968.376</b>
<b>B TAX REVENUE</b>	<b>1,160,879.185</b>	<b>1,601,468.118</b>	<b>1,127,877.576</b>	<b>1,432,968.376</b>
<b>B01 DIRECT TAXES</b>	<b>442,302.661</b>	<b>599,485.097</b>	<b>467,733.327</b>	<b>588,773.484</b>
<b>B011 Tax on Income</b>	<b>441,094.042</b>	<b>598,349.375</b>	<b>467,029.149</b>	<b>587,886.775</b>
B01108 Share of Net proceeds assigned to Provinces	441,094.042	598,349.375	467,029.149	587,886.775
<b>B018 Capital Value Tax on Moveable Property</b>	<b>1,208.619</b>	<b>1,135.722</b>	<b>704.178</b>	<b>886.709</b>
B01809 CVT Share assigned to Provinces	1,208.619	1,135.722	704.178	886.709
<b>B02 INDIRECT TAXES</b>	<b>718,576.524</b>	<b>1,001,983.021</b>	<b>660,144.249</b>	<b>844,194.892</b>
<b>B021 Land Custom</b>	<b>200,141.664</b>	<b>286,448.096</b>	<b>157,011.919</b>	<b>184,043.275</b>
B02170 Share of Net Proceeds Assigned to Provinces	200,141.664	286,448.096	157,011.919	184,043.275
<b>B023 Sales Tax</b>	<b>447,181.220</b>	<b>613,241.009</b>	<b>415,505.795</b>	<b>558,763.375</b>
B02303 Share of Net Proceeds Assigned to Provinces	447,181.220	613,241.009	415,505.795	558,763.375
<b>B024 Federal Excise</b>	<b>70,893.850</b>	<b>101,576.720</b>	<b>87,188.475</b>	<b>100,881.582</b>
B02408 Share of Net Proceeds Assigned to Provinces	70,893.850	101,576.720	87,188.475	100,881.582
<b>B025 Federal Excise Duty on Natural Gas</b>	<b>359.790</b>	<b>717.196</b>	<b>438.060</b>	<b>506.660</b>
B02503 Net Proceeds on Excise Duty on Natural Gas Assigned to Provinces	359.790	717.196	438.060	506.660

## ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>DETAILS</b>				
<b>PROVINCIAL RECEIPTS</b>	<b>265,004.736</b>	<b>388,358.039</b>	<b>280,520.609</b>	<b>317,067.315</b>
<b>B TAX REVENUE</b>	<b>191,670.215</b>	<b>294,963.181</b>	<b>191,088.263</b>	<b>220,886.130</b>
<b>B01 DIRECT TAXES</b>	<b>19,673.505</b>	<b>36,697.000</b>	<b>27,355.510</b>	<b>38,365.950</b>
<b>B011 Tax on Income</b>	<b>1,573.753</b>	<b>2,074.000</b>	<b>2,074.000</b>	<b>2,500.000</b>
B01127 Sahre of Neet Proceeds assigned to Provinces	0.001	-	-	-
B01173 Tax on Agriculture Income	1,573.752	2,074.000	2,074.000	2,500.000
<b>B013 Property Tax</b>	<b>2,819.734</b>	<b>14,537.000</b>	<b>9,958.655</b>	<b>14,665.700</b>
<b>Urban Immovable Property Tax - Net</b>	<b>2,819.734</b>	<b>14,537.000</b>	<b>9,958.655</b>	<b>14,665.700</b>
B01301 Ordinary Collection	10,572.927	14,362.000	9,690.000	14,500.000
B01302 Share of Net Proceeds assigned to TMAs etc	(8,065.444)	-	-	-
B01303 Tax on Luxury Houses	229.742	100.000	87.870	92.000
B01304 Farm House Tax	0.139	-	-	-
B01310 Other Collection	-	-	-	-
B01311 Fees for Registering Documents	77.334	68.000	178.380	70.750
B01312 Copying Registered Documents	1.003	-	-	-
B01320 Others	4.033	7.000	2.405	2.950
<b>B014 Land Revenue</b>	<b>14,310.690</b>	<b>18,286.000</b>	<b>14,500.004</b>	<b>20,000.250</b>
B01402 Development cess	-	-	-	-
B01403 Malkana	0.238	0.900	1.305	1.155
B01406 Fines and Forfeitures	101.234	51.300	50.500	51.300
B01407 Rent of Agricultural Land for a Single Year	238.688	214.151	980.912	850.000
B01408 Rent from Shops/Other Sites, Nazul Buildings & Land	95.599	24.047	240.540	110.040
B01409 Others not elsewhere Classified	0.021	0.005	-	-
B01412 Recovery for maintenance of Boundaries	0.002	-	-	-
B01413 Fees for Consolidation of Holdings	0.102	0.127	0.112	0.130
B01414 Tirni Grazing Dues	0.220	0.297	0.020	0.300
B01415 Collection Fee on the Dues Recovered as Arrears of Land Revenue	0.328	0.150	0.363	0.375
B01416 Revenue Talbana	0.450	0.125	0.466	0.500



## ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
B01417 Mutation Fee	13,329.634	17,450.401	12,784.000	18,400.450
B01418 Copying and Inspection Fee of Patwaries Record	494.737	510.000	400.500	539.500
B01419 Copying Fee for the Preparation of Produce Statement	5.940	0.150	3.500	3.500
B01420 Examination Fee from Naib Tehsildar	0.003	-	7.786	8.500
B01421 Recoveries of Overpayments	0.240	0.090	-	-
B01424 Local Rates on Lands Interests Assessable to Land Revenue-Others	33.735	32.000	28.500	32.000
B01425 Land Revenue-Others	9.519	2.257	1.500	2.500
<b>B016 Tax on Profession, Trade and Callings-</b>	<b>797.145</b>	<b>1,800.000</b>	<b>704.400</b>	<b>1,200.000</b>
B01601 Ordinary Collection	723.980	1,800.000	704.400	1,200.000
B01603 Deduction at Source	73.165	-	-	-
<b>B017 Capital Value Tax on Immoveable Property</b>	<b>172.189</b>	<b>-</b>	<b>118.451</b>	<b>-</b>
B01701 Urban	120.819	-	114.100	-
B01702 Rural	3.374	-	4.351	-
B01703 Capital Value Tax on Immovable Assets - Urban (Res	6.913	-	-	-
B01704 Capital Value Tax on Immovable Assets - Urban (Com	5.166	-	-	-
B01705 Capital Value Tax on Immovable Assets - Urban (Oth	13.017	-	-	-
B01706 Capital Value Tax on Immovable Assets - Rural (Res	0.061	-	-	-
B01707 Capital Value Tax on Immovable Assets - Rural (Agr	0.322	-	-	-
B01708 Capital Value Tax on Immovable Assets - Rural (Oth	(0.072)	-	-	-
B01770 Others	22.589	-	-	-
<b>B019 Other Direct Tax</b>	<b>(0.006)</b>	<b>-</b>	<b>-</b>	<b>-</b>
B01903 Capital Gains Tax	(0.014)	-	-	-
B01904 Capital Gains Tax - Other Collection	0.008	-	-	-
<b>B02 INDIRECT TAXES</b>	<b>167,544.972</b>	<b>245,971.031</b>	<b>160,098.816</b>	<b>171,245.984</b>
<b>B023 Sales Tax</b>	<b>90,450.713</b>	<b>161,550.000</b>	<b>101,820.000</b>	<b>121,000.000</b>
B02385 Sales Tax on Services (Punjab)	90,450.713	161,550.000	101,820.000	121,000.000

## ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>B026</b>	<b>Provincial Excise</b>	<b>3,607.614</b>	<b>7,140.000</b>	<b>2,517.846</b>	<b>3,113.500</b>
B02601	Malt Liquors-Duty on Bear Manufactured in Pakistan	178.564	230.500	126.808	231.950
B02602	Duty on Foreign Liquors	1,841.686	1,840.729	1,250.100	1,550.000
B02603	Licence Fee for Generally Sale of Foreign Liquor	1,204.047	1,195.661	872.277	950.000
B02604	Duty on Manufacturing of Spirit	2.874	-	-	-
B02610	Other - Spirit and Fermented Products	6.375	-	-	-
B02611	Licence Fee for Commercial Spirits	1.598	9.500	1.571	2.500
B02612	Licence Fee for Denatured Spirits	9.616	12.500	7.500	12.500
B02613	Permit Fee for Denatured Spirits	59.146	80.250	30.250	45.500
B02620	Medicinal and Toilet Preparations Cont.	0.010	-	-	-
B02621	Duty on Spirits use in Manufactured of Medicine	224.355	235.050	185.200	235.050
B02622	Receipts from Distilleries	12.822	3,477.260	9.140	15.500
B02623	Collection of Payments for Services Rendered	66.520	58.550	35.000	70.500
B02628	Others	0.001	-	-	-
<b>B027</b>	<b>Stamp Duty</b>	<b>58,562.036</b>	<b>60,721.000</b>	<b>45,627.220</b>	<b>33,426.284</b>
	<b>Non-Judicial</b>	<b>57,831.253</b>	<b>60,029.214</b>	<b>45,016.720</b>	<b>32,675.984</b>
B02701	Sale of Stamps	47,864.447	50,835.997	36,928.000	23,500.000
B02702	Stamps Duties on Bill of Exchange, Cheques etc	17.073	16.422	15.000	16.500
B02703	Stamps Duties Levied under Supplementary Tax Ordinance, 1957	114.821	90.274	95.000	95.000
B02704	Other Non Judicial Sale and General Stamps	1,461.505	1,298.050	1,150.300	1,351.000
B02705	Duty Recovered under Rule 10 and 11 of Pakistan Stamp Rules, 1925	228.162	235.666	165.000	165.000
B02706	Duty on Documents Voluntarily Brought for Adjudication under Section 31 of Act. II 1899	0.020	-	-	-
B02707	Duty on other Immersing Documents	16.060	16.288	13.500	13.500
B02708	Fines and Penalties	3.978	6.125	2.102	2.102
B02710	On Transfer of Property Rights	0.073	-	-	-
B02711	On Declaration of Newspaper/Periodical/Printing Press	0.303	0.334	0.379	0.379
B02712	Sale of Property Transactions	(0.049)	-	-	-
B02713	Duty Levied on Unstamped or Insufficient Stamped Documents under Section 35, 40 & 48 of Act 1899	782.226	760.580	750.003	1,010.003
B02714	Non-Judicial Recoveries from Government Departments	0.113	-	-	-
B02719	Stamp Duty on Receipts issued by Court	0.010	-	-	-
B02720	Stamp Duty on Transfer of Right	7,301.702	6,736.681	5,852.500	6,478.000
B02730	Others	40.809	32.797	44.936	44.500
	<b>Judicial</b>	<b>730.783</b>	<b>691.786</b>	<b>610.500</b>	<b>750.300</b>
B02731	Sale of Stamps	0.498	-	-	-
B02732	Court Fees	(0.081)	-	-	-

## ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
B02733 Record Room Receipts	0.005	-	-	-
B02734 Court Fees Realized in Stamps	730.063	691.786	610.500	750.300
B02735 Fines and Penalties	0.298	-	-	-
<b>B028 Motor Vehicles:</b>	<b>14,924.609</b>	<b>16,560.031</b>	<b>10,133.750</b>	<b>13,706.200</b>
B02801 Fee for Registrations	5,841.102	7,252.276	3,621.000	5,500.000
B02802 Fee for Miscellaneous Receipts	979.178	1,100.200	720.250	955.500
B02803 Receipts under Provincial M.V. Act	7,244.910	7,170.664	5,350.000	6,560.500
B02804 Receipts from Bus and Truck Services	0.008	-	-	-
B02805 Tax on Luxury Vehicles Levied under Finance Act 1997	135.327	326.891	11.500	15.200
B02807 Tax on Vehicles other than under Motor	0.001	-	-	-
B02811 Motor Vehicles Fitness Certificate	243.133	10.000	110.500	125.000
B02812 Motor Vehicles Route Permit	480.950	700.000	320.500	550.000
<b>B03 INDIRECT TAXES</b>	<b>4,451.738</b>	<b>12,295.150</b>	<b>3,633.937</b>	<b>11,274.196</b>
<b>B030 Other Indirect Taxes</b>	<b>4,451.738</b>	<b>12,295.150</b>	<b>3,633.937</b>	<b>11,274.196</b>
<b>Entertainment Tax</b>	<b>95.682</b>	<b>98.000</b>	<b>63.720</b>	<b>70.700</b>
B03001 Duty Recovered by Sale of Stamps	36.555	35.500	28.500	35.500
B03002 Duty Recovered Otherwise than by Sale of Stamps	59.106	62.500	35.220	35.200
B03004 Tax on Cinemas	0.021	-	-	-
<b>Cess All Types</b>	<b>0.009</b>	<b>-</b>	<b>-</b>	<b>-</b>
B03028 Punjab Education and Infrastructure Development Cess	0.009	-	-	-
<b>Energy</b>	<b>177.678</b>	<b>6,847.150</b>	<b>155.594</b>	<b>6,847.150</b>
B03031 Fee Payable under Electricity Rules	34.397	34.100	41.381	34.100
B03032 Fee Payable under Cinematograph Act and Rules	0.057	0.200	0.149	0.200
B03033 Fee Payable for the Grant of Certificate of Competency to Supervisor and Licenses to Electrical Contractors	0.453	0.850	0.423	0.850
B03034 Electricity Duty	127.584	6,800.000	100.773	6,800.000
B03035 Miscellaneous Receipts and Fees	15.187	12.000	12.868	12.000
<b>Others, all types</b>	<b>4,178.369</b>	<b>5,350.000</b>	<b>3,414.623</b>	<b>4,356.346</b>
B03053 Fees for Registration of Real Estates Agencies	2.732	-	-	-
B03055 Cotton Fees	299.921	350.000	234.223	356.346
B03066 Tax on Advertisement on Electronic Media	1.635	-	-	-
B03079 Other Fees, All Types	0.039	-	-	-
B03086 Punjab Infrastructure Development Cess	3,874.042	5,000.000	3,180.400	4,000.000
<b>TOTAL TAX REVENUE</b>	<b>1,352,549.400</b>	<b>1,896,431.299</b>	<b>1,318,965.839</b>	<b>1,653,854.506</b>
<b>FEDERAL DIVISIBLE POOL</b>	<b>1,160,879.185</b>	<b>1,601,468.118</b>	<b>1,127,877.576</b>	<b>1,432,968.376</b>
<b>PROVINCIAL TAX REVENUE</b>	<b>191,670.215</b>	<b>294,963.181</b>	<b>191,088.263</b>	<b>220,886.130</b>

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>SUMMARY</b>				
<b>C NON-TAX REVENUE</b>	<b>73,334.521</b>	<b>93,394.858</b>	<b>89,432.346</b>	<b>96,181.185</b>
<b>C01 INCOME FROM PROPERTY AND ENTERPRISE</b>	<b>2,466.211</b>	<b>32,354.242</b>	<b>8,035.225</b>	<b>10,208.184</b>
C010 Profits	-	32,000.000	6,500.000	10,000.000
C013 Interest on Loans & Advance to District Govts. / TMAs	52.313	44.853	44.853	40.124
C014 Interest on Loans & Advances to Financial Institutions	199.315	175.000	225.000	-
C015 Interest on Loans & Advance to Non-Financial Institutions	469.397	128.771	119.914	162.671
C016 Interest on Loans & Advances to Govt. Servants	0.580	0.618	0.389	0.389
C018 Interest on Loans - Others	5.045	5.000	5.000	5.000
C019 Dividends	1,739.561	-	1,140.069	-
<b>C02 RECEIPT FROM CIVIL ADMINISTRATION AND OTHER FUNCTIONS</b>	<b>12,837.269</b>	<b>18,772.775</b>	<b>15,257.284</b>	<b>17,000.224</b>
C021 General Admin. Receipts- Organizations of State	319.875	255.331	310.228	315.250
C022 General Admin. Receipts- Fiscal Administration	693.078	397.750	893.660	825.273
C023 General Admin. Receipts - Economic Regulation	173.703	171.016	167.116	171.016
C025 Defence Services Receipts	(0.010)	-	-	-
C026 Law and Order Receipt	4,937.474	7,015.554	5,246.153	6,878.550
C027 Community Services Receipt	3,084.854	5,216.500	3,503.876	4,220.502
C028 Social Services	2,977.629	5,122.123	4,671.766	4,049.133
C029 Social Services Miscellaneous	650.666	594.501	464.485	540.500
<b>C03 Miscellaneous Receipts</b>	<b>58,031.041</b>	<b>42,267.841</b>	<b>66,139.837</b>	<b>68,972.777</b>
C031 Economic Services Receipts-Food & Agriculture	1,033.046	1,464.120	898.000	1,072.000
C032 Economic Services Receipts-Fisheries & Animal	1,388.915	1,413.200	1,374.200	1,346.072
C033 Economic Services Receipts Forest	889.163	888.815	888.815	918.095
C034 Economic Services Receipts, Cooperation, Irrigation and Embankment - Drainage Works	1,750.398	4,204.090	3,055.116	4,204.125
C035 Economic Services Receipts-Others	149.683	164.484	118.908	172.497
C036 Other Grants from Federal Govt. Non-Dev.	19,973.088	3,817.350	29,121.236	4,177.250
C037 Extraordinary Receipt	982.306	4,090.000	329.021	20,355.600
C038 Others	25,322.030	19,447.406	22,784.980	30,579.345
C039 Development Surcharges & Royalties (Fed-Transfers)	6,542.412	6,778.376	7,569.561	6,147.793

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)				
Head of Account	Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>DETAIL</b>				
<b>C NON-TAX REVENUE - DETAIL</b>	<b>73,334.521</b>	<b>93,394.858</b>	<b>89,432.346</b>	<b>96,181.185</b>
<b>C01 INCOME FROM PROPERTY AND ENTERPRISE</b>	<b>2,466.211</b>	<b>32,354.242</b>	<b>8,035.225</b>	<b>10,208.184</b>
<b>C010 Profit</b>	-	<b>32,000.000</b>	<b>6,500.000</b>	<b>10,000.000</b>
C01006 Electricity	-	32,000.000	6,500.000	10,000.000
<b>C013 Interest on Loans to District Govts / TMAs</b>	<b>52.313</b>	<b>44.853</b>	<b>44.853</b>	<b>40.124</b>
C01307 Municipal Councils Committees / Corporation / District	52.313	44.853	44.853	40.124
<b>C014 Interest on Loans &amp; Advances to Financial Institutions</b>	<b>199.315</b>	<b>175.000</b>	<b>225.000</b>	-
C01410 Others	199.315	175.000	225.000	-
<b>C015 Interest on Loans to Non-Financial Institutions</b>	<b>469.397</b>	<b>128.771</b>	<b>119.914</b>	<b>162.671</b>
<b>Interest Domestic Loans</b>				
C01529 Others	469.397	128.771	119.914	162.671
<b>C016 Interest on Loans and Advances to Government Servants</b>	<b>0.580</b>	<b>0.618</b>	<b>0.389</b>	<b>0.389</b>
C01601 House Building Advance	0.258	0.228	0.343	0.343
C01602 Motor Car Advance	-	-	0.037	0.037
C01603 Motor Cycle or Scooter Advance	0.322	0.390	0.009	0.009
C01604 Cycle Advance	-	-	-	-
<b>C018 Interest on Loans - Others</b>	<b>5.045</b>	<b>5.000</b>	<b>5.000</b>	<b>5.000</b>
C01802 Interest on Arrears of Revenue	5.045	5.000	5.000	5.000
<b>C019 Dividends</b>	<b>1,739.561</b>	-	<b>1,140.069</b>	-
C01901 Dividends from Government Investments (Financial Institutions)	0.002	-	-	-
C01902 Dividends from Government Investments (Non-Financial Institutions)	1,739.559	-	1,140.069	-
<b>C02 RECEIPT FROM CIVIL ADMINISTRATION AND OTHER FUNCTIONS</b>	<b>12,837.269</b>	<b>18,772.775</b>	<b>15,257.284</b>	<b>17,000.224</b>
<b>C021 General Administration Receipts- Organs of State</b>	<b>319.875</b>	<b>255.331</b>	<b>310.228</b>	<b>315.250</b>
C02101 Examination Fee Realised by PPSC	310.487	255.331	310.228	315.250
C02102 OS. Selection Div Bord Receipt	-	-	-	-
C02103 Recoveries of Overpayments	9.366	-	-	-
C02104 Collection of Payments for	0.022	-	-	-

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>C022</b>	<b>General Administration Receipts- Fiscal Administration</b>	<b>693.078</b>	<b>397.750</b>	<b>893.660</b>	<b>825.273</b>
	C02204 Recoveries of Overpayments	26.255	38.250	10.672	10.500
	C02205 Collection of Payment for Services rendered	0.002	-	-	-
	C02241 Contribution of Pensions & Gratuities	195.118	200.000	133.663	150.000
	C02243 Others	50.376	60.000	61.786	60.000
	C02245 Fiscal Administration-Receipt in Aid	103.585	99.500	163.560	165.000
	C02248 Recoveries of Overpayments of Pension	317.742	-	523.979	439.773
<b>C023</b>	<b>General Administration Receipts-Economic Regulations</b>	<b>173.703</b>	<b>171.016</b>	<b>167.116</b>	<b>171.016</b>
	C02301 Fee for Deposits and Registratio of T	-	-	-	-
	C02303 Patent Fees	-	-	-	-
	C02304 Receipts under the Companies Ordinance 1984	1.679	5.750	1.850	5.750
	C02305 Federal Fees for Weights and Measures	0.001	-	-	-
	C02306 Receipts under the Weights & Measures and Trade Employees Act	172.023	165.266	165.266	165.266
<b>C025</b>	<b>Defence Services Receipts</b>	<b>(0.010)</b>	<b>-</b>	<b>-</b>	<b>-</b>
	C02501 Fighting Forces	(0.010)	-	-	-
<b>C026</b>	<b>Law and Order Receipts:</b>	<b>4,937.474</b>	<b>7,015.554</b>	<b>5,246.153</b>	<b>6,878.550</b>
	<b>Justice</b>	<b>568.578</b>	<b>512.500</b>	<b>562.093</b>	<b>622.100</b>
	C02601 Sale proceeds of unclaimed and Escheated Property	24.120	25.500	31.380	25.500
	C02602 Court Fees Realized in Cash	7.136	10.400	8.379	10.400
	C02603 Court Fees Realized in Cash	0.442	-	-	-
	C02604 General Fees, Fines & Forfeitures	457.747	400.100	450.151	509.700
	C02605 Leadership and Mukhtarship Examination Fees	0.087	-	-	-
	C02606 Receipts of the Supreme Court	0.059	-	-	-
	C02608 Receipts of Official Receiver	(0.002)	-	-	-
	C02609 Receipt of the official Record Room	0.001	-	-	-
	C02610 Recoveries of Overpayments	43.434	40.500	37.200	40.500
	C02612 Collection of the Payments for Service Rendered	10.296	10.500	9.483	10.500
	C02613 Others	25.258	25.500	25.500	25.500
	<b>Police Departments Receipts</b>	<b>4,243.533</b>	<b>6,322.000</b>	<b>4,530.050</b>	<b>6,100.100</b>
	C02631 Police supplied to Railway	0.334	25.000	1.000	1.100
	C02632 Police supplied to Federal Govt	34.338	35.500	38.000	40.000

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
C02633 Police supplied to Municipalities Cantonments	0.026	-	-	-
C02634 Police supplied to Public Dept. Private Companies and Persons	327.838	300.000	300.000	310.000
C02635 Receipts Realized under the Arms Act	-	-	-	-
C02636 Fees, Fines and Forfeitures	71.899	30.000	35.000	37.000
C02637 Motor Driving Licence Fees	882.403	879.690	879.690	900.000
C02638 Police Traffic Fines	2,510.341	4,200.000	2,500.360	3,600.000
C02639 Police Land Receipts	1.922	-	-	-
C0263A E-Challan	155.152	556.810	150.000	570.000
C02640 Recoveries of Overpayments	198.811	200.000	320.000	325.000
C02641 Collection of Payments for Services Rendered	18.583	25.000	6.000	7.000
C02642 Others	41.865	70.000	300.000	310.000
C02648 Provincial Border Forces Recoveries of Overpayment	0.021	-	-	-
<b>Jails</b>	<b>106.930</b>	<b>146.054</b>	<b>116.850</b>	<b>114.800</b>
C02656 Sale proceeds of Articles manufactured in Jail	28.227	58.050	26.500	35.500
C02657 Value of supplies made by Factory Department to Maintenance Deptt in Jail	15.416	24.300	9.500	15.300
C02658 Income from Hired Convicts	0.012	-	-	-
C02659 Recoveries of Overpayment	36.780	32.600	45.350	32.800
C02660 Collection of Payments for Service Rendered	0.075	-	-	-
C02661 Others	26.420	31.104	35.500	31.200
<b>Civil Defence</b>	<b>18.433</b>	<b>35.000</b>	<b>37.160</b>	<b>41.550</b>
C02666 Ordinary receipts	-	-	-	-
C02668 Fines Realization	17.838	15.000	22.833	20.700
C02669 Others	0.531	-	0.827	0.850
C02677 Others Receipts	0.030	-	-	-
C02691 Forensic Laboratory Fee	0.034	20.000	13.500	20.000
<b>C027 Community Services Receipts:</b>	<b>3,084.854</b>	<b>5,216.500</b>	<b>3,503.876</b>	<b>4,220.502</b>
<b>Works - Buildings</b>	<b>676.047</b>	<b>1,102.500</b>	<b>905.828</b>	<b>914.732</b>
C02701 Building Rent	517.213	568.052	545.166	545.032
C02702 Receipts from Workshops	0.004	-	-	-
C02703 Recoveries of Expenditure	8.227	17.825	14.333	18.000
C02704 Recoveries of Over Payment	16.976	15.200	15.000	15.200
C02705 Collection of Payments for Services Rendered	1.634	6.150	6.329	6.500
C02706 Others	131.993	495.273	325.000	330.000

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>Works - Communications</b>	<b>2,217.470</b>	<b>3,897.500</b>	<b>2,307.172</b>	<b>2,985.270</b>
C02711 Buildings Rent	1.240	-	-	-
C02712 Tolls on Roads and Bridges	1,818.216	3,595.000	1,975.000	2,675.970
C02713 Recoveries of Expenditure	0.078	-	-	-
C02714 Recoveries of Over Payment	14.626	13.500	18.524	19.500
C02715 Collection of Payments for Services Rendered	10.641	8.500	8.000	8.000
C02716 Other	368.761	275.000	300.100	276.000
C02717 Fee for use of Right of Way for Laying Cables / Pipelines of all Provincial Roads	3.539	5.500	5.548	5.800
C02719 Receipt From Workshops	0.369	-	-	-
<b>Public Health</b>	<b>191.346</b>	<b>216.500</b>	<b>290.876</b>	<b>320.500</b>
C02721 Sale proceeds of Sera and Vaccines	0.085	-	-	-
C02724 Recoveries of Overpayments	8.205	7.500	26.703	28.147
C02725 Collection of Payments for Services Rendered	0.023	-	-	-
C02726 Others	179.260	203.500	261.791	286.853
C02727 Income from Bagh-e-Jinnah	3.773	5.500	2.382	5.500
<b>Scientific Research and Survey</b>	<b>(0.009)</b>	<b>-</b>	<b>-</b>	<b>-</b>
C02734 Others	(0.009)	-	-	-
<b>C028 Social Services</b>	<b>2,977.629</b>	<b>5,122.123</b>	<b>4,671.766</b>	<b>4,049.133</b>
<b>Education</b>	<b>1,766.315</b>	<b>1,963.063</b>	<b>3,190.766</b>	<b>1,963.088</b>
C02801 Fees Government University Art Colleges	504.263	510.000	380.060	510.000
C02802 Fees Govt University, Professional Art Colleges	17.252	25.000	12.500	21.900
C02803 Fees Government Secondary (including Intermediate Classes), School	50.432	85.495	45.250	65.250
C02804 Fees Government Primary School	0.730	-	-	-
C02805 Fines under Sindh Primary Education Act 1947	-	-	-	-
C02806 Recoveries from Local Bodies for Primary Education	0.132	-	-	-
C02807 Fees and Other Receipts Govt. Special Schools	8.362	10.563	10.004	10.563
C02808 Receipts of Technical & Commercial Institutes	1.447	2.500	1.151	2.500
C02810 General Income from Endowments	0.029	-	1,239.607	-
C02811 General Cess Fund	9.652	-	-	-
C02812 Education General Hostel Fees	12.080	25.350	10.500	17.500
C02813 Education General-Admission Fees	100.995	210.250	70.250	100.250
C02814 Education General-Recoveries of Overpayments	878.001	810.200	1,098.500	950.000
C02815 Collection of Payments for Services Rendered	0.953	5.125	0.942	5.625



## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
C02816 Archaeology	0.030	-	-	-
C02818 Education-Others	181.374	278.580	322.002	279.500
C02819 Receipts from Boys Secondary Schools	1.093	-	-	-
C02820 Receipts from Girls Secondary Schools	0.405	-	-	-
C02822 Receipts from Girls Primary Schools	(0.756)	-	-	-
C02824 Receipts from Libraries	(0.159)	-	-	-
<b>Health</b>	<b>1,211.314</b>	<b>3,159.060</b>	<b>1,481.000</b>	<b>2,086.045</b>
C02851 Health-Medical Colleges	1.775	2.100	2.228	0.866
C02852 Health-Dental Colleges	1.347	2.525	1.839	2.269
C02853 Health Schools	9.975	7.500	5.332	7.500
C02854 Health-Medical Schools	0.092	1.375	0.006	0.008
C02855 Health Sale of Outdoor Tickets	68.200	78.300	96.200	114.207
C02856 Health-Recoveries of Diet Charges	1.075	2.500	3.177	3.464
C02857 Health Room Rent	3.967	7.500	2.580	4.500
C02858 Health-Government Share of Fees Realized by Doctor from Patient	185.691	2,018.229	385.750	945.132
C02859 Health-Mental Hospital Receipts	5.044	5.218	5.250	3.928
C02861 Health contributions from Local Bodies on account of Salaries of District Medical Officers	1.902	-	-	-
C02864 Health-Contribution by Federal Government	0.008	-	-	-
C02865 Health Other Contributions	0.040	-	-	-
C02866 Health Recoveries of Overpayment	295.932	339.000	334.557	324.008
C02867 Health-Collection of Payments for Services Rendered	1.606	5.500	1.647	1.868
C02868 Health fee for Chemical Examination	6.619	7.400	6.877	6.515
C02869 Health fees for Medical Examination	9.894	8.730	22.867	28.074
C02870 Health Fee realized on A/C of Registration of Private Clinic, Laboratories & X-Rays Clinic	5.470	5.153	9.752	11.757
C02871 Health other Receipts	536.562	600.125	550.500	585.500
C02872 Fees Realised on Account of Birth and Death Certificates	0.471	-	-	-
C02875 Health - Other Receipts	75.644	67.905	52.438	46.449
<b>C029 Social Services Miscellaneous</b>	<b>650.666</b>	<b>594.501</b>	<b>464.485</b>	<b>540.500</b>
<b>Labour</b>				
<b>Manpower Management</b>	<b>0.138</b>	-	-	-
C02905 Receipts under the West Pakistan Ordinance, 1969	0.027	-	-	-
C02906 Registration and other Fees from Pakistanis working Abroad	0.111	-	-	-

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>Housing &amp; Physical Planning</b>	<b>648.688</b>	<b>589.001</b>	<b>460.506</b>	<b>535.000</b>
C02931 Sale of Plots	515.395	419.000	290.000	350.000
C02933 Income from Satellite Town Schemes	88.542	90.000	125.000	125.000
C02934 Recoveries of Overpayment	0.770	-	-	-
C02936 Commercialization	-	-	-	-
C02950 Others	43.981	80.001	45.506	60.000
<b>Social Security and Social Welfare Measures</b>	<b>1.840</b>	<b>5.500</b>	<b>3.979</b>	<b>5.500</b>
C02955 Penalties under Punjab Consumer Protection Act, 2005	1.840	5.500	3.979	5.500
<b>C03 MISCELLANEOUS RECEIPTS</b>	<b>58,031.041</b>	<b>42,267.841</b>	<b>66,139.837</b>	<b>68,972.777</b>
<b>C031 Economic Services Receipts-Food &amp; Agriculture</b>	<b>1,033.046</b>	<b>1,464.120</b>	<b>898.000</b>	<b>1,072.000</b>
<b>Food</b>	<b>2.296</b>	<b>-</b>	<b>-</b>	<b>-</b>
C03102 Recoveries of overpayments	2.296	-	-	-
<b>Agriculture</b>	<b>1,030.750</b>	<b>1,464.120</b>	<b>898.000</b>	<b>1,072.000</b>
C03116 Agriculture Receipts	1.946	-	-	-
C03117 Receipts from Experimental Farms	56.285	75.200	50.021	103.620
C03118 Receipts from Agriculture / Seed Farms	199.226	250.400	200.365	228.500
C03119 Receipts from District Farms	0.365	6.506	-	-
C03120 Receipts from Agriculture / Engineering / Machinery Maintenance Farms	169.108	274.679	110.000	200.000
C03121 Receipts from Boring Operation	28.099	35.150	36.000	36.000
C03122 Receipts from Research Operation	159.386	378.100	160.000	150.000
C03123 Receipts from Plant Protection Operations	147.730	82.250	130.000	115.000
C03124 Receipts from Soil Conservation & Operation	22.248	36.250	23.000	23.000
C03126 Operation Fees other than Cotton Fee under Cotton Control Ordinance	8.530	12.800	10.000	12.800
C03129 Receipts from Karkhana Alat-e-Zarae	0.031	-	-	-
C03131 Agriculture Receipts form Station Gardens	0.177	-	-	-
C03132 Agriculture - Receipts of Arrears for Ex-Commission Agents on account of Sale of Cotton Seeds and Fertilizer	0.062	-	-	-
C03133 Receipts from Farm Managements Project	8.990	7.500	20.000	10.000
C03134 Recoveries of Overpayments	22.842	18.400	23.000	18.400
C03135 Collection of payments for Service Rendered	1.956	-	-	-
C03136 Agriculture - Others	183.991	239.285	132.614	171.680
C03137 Hire Charges of Tractors or Lower Land Leveling Equipment	0.053	-	-	-

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
C03138	Registration Fee - Seed Industry	(0.150)	-	-	-
C03139	Enlisting Fee - Seed Industry	0.296	-	-	-
C03199	Others	19.579	47.600	3.000	3.000
<b>C032</b>	<b>Economic Services Receipts-Fisheries &amp; Animal</b>	<b>1,388.915</b>	<b>1,413.200</b>	<b>1,374.200</b>	<b>1,346.072</b>
	<b>Husbandry &amp; Fisheries</b>	<b>282.024</b>	<b>313.200</b>	<b>326.200</b>	<b>320.000</b>
C03201	Ordinary Receipts	276.545	305.700	315.200	309.000
C03203	Recoveries of Overpayments	1.161	1.200	1.000	1.000
C03205	Others	4.318	6.300	10.000	10.000
	<b>Animal Husbandry</b>	<b>1,106.891</b>	<b>1,100.000</b>	<b>1,048.000</b>	<b>1,026.072</b>
C03222	Grants made by the Agricultural Research Council	0.076	-	-	-
C03223	Receipts from Livestock Farms	317.029	325.765	289.231	310.833
C03224	Receipts from Broiler Farms	98.418	171.500	142.150	150.000
C03225	Receipts from Research Institute	129.741	120.300	118.150	105.587
C03226	Receipts from transferred Agri. Farms	46.460	47.800	44.201	46.951
C03227	Insemination Fees	125.037	115.017	115.017	120.767
C03228	Receipts from Biological Section	107.095	85.000	150.250	120.000
C03229	Recovery of Overpayments	7.811	10.500	15.150	10.500
C03231	Others	219.292	209.118	125.500	129.834
C03232	Receipts on account of Sale of Semen	55.932	15.000	48.351	31.600
<b>C033</b>	<b>Economic Services Receipts Forest</b>	<b>889.163</b>	<b>888.815</b>	<b>888.815</b>	<b>918.095</b>
	<b>Forest</b>	<b>889.163</b>	<b>888.815</b>	<b>888.815</b>	<b>918.095</b>
C03301	Timber and Other Produce Removed from the Forest by Govt. Agencies	190.363	185.500	203.703	190.411
C03302	Timber and Other Produce Removed from the Forest by Government Agencies - Firewood & Charcoal	9.649	10.100	20.993	11.273
C03303	Timber and Other Produce removed Brush Wood, Chips and Stumps	0.775	-	-	-
C03305	Timber and Other Produce Removed the Forest by Government - Brush wood, Chips and Stumps	29.805	22.805	33.686	33.190
C03306	Timber and Other Produce removed from the Forest by Government - Sericulture Receipts	0.937	0.900	2.043	2.150
C03307	Timber & Other Produce Removed from the Forest by Consumer or Purchaser - Transfer	219.241	240.250	280.250	290.675
C03309	Timber & Other Produce Removed from the Forest by Consumer or Purchaser - Brush wood, Chips and Stumps	7.575	-	-	-
C03310	Timber & Other Produce Removed from the Forest by Consumer or Purchaser - Gazing and Fodder Grass	8.439	8.500	8.500	8.626

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
C03311 Timber & Other Produce Removed from the Forest by Consumer or Purchaser - Honey, Herbs & Medicinal Plants	5.260	10.100	8.500	9.028
C03312 Timber & Other Produce Removed from the Forest by Consumer or Purchaser - for Plants, Stumps, Seeds Mazri, Mazri, Palm, Grass other than fodder etc	1.870	-	-	-
C03314 Drift. Waif Wood & Confiscated forest Produce	15.372	-	-	-
C03315 Revenue from Forests not Managed by Govt.	9.684	-	-	-
C03316 Revenue from Forests not managed by Govt. Duty on transp	0.092	-	-	-
C03321 Fines & Forfeitures (Except Fines by Court)	2.138	-	-	-
C03322 Compensation under Forest Act including Fines by Courts	121.822	130.060	47.130	49.860
C03323 Lease Rent from Temporary Cultivation	3.350	-	47.990	55.528
C03324 Hire Charges of Bulldozers and Other Machinery	6.845	10.500	-	-
C03325 Recovery of Water Rates	0.110	-	-	-
C03326 Rent of buildings, Shops, Lands and Water Mills	32.770	46.000	-	-
C03327 Receipts under Wild Birds and Wild Animals Protection	108.096	110.200	110.200	126.730
C03328 Recoveries of Overpayment	2.508	-	-	-
C03329 Collection of Payments for Services Rendered	1.578	-	-	-
C03330 Receipts on account of Tree Cess	17.251	18.200	15.200	16.320
C03370 Other Receipts	93.633	95.700	110.620	124.304
<b>C034 Economic Services Receipts, Cooperation, Irrigation and Embankment - Drainage Works</b>	<b>1,750.398</b>	<b>4,204.090</b>	<b>3,055.116</b>	<b>4,204.125</b>
<b>Cooperation</b>	<b>3.960</b>	<b>3.090</b>	<b>3.116</b>	<b>3.125</b>
C03401 Audit Fee	0.003	0.040	0.116	0.125
C03403 Recovery from other Provincial Govts on account of training in Cooperative Training Institutions	0.197	0.400	0.050	0.050
C03404 Recovery of Overpayments	3.122	2.500	2.000	2.000
C03405 Collection of Payments for Services rendered	0.603	-	-	-
C03406 Others	0.035	0.150	0.950	0.950
<b>IRRIGATION</b>	<b>1,746.438</b>	<b>4,201.000</b>	<b>3,052.000</b>	<b>4,201.000</b>
<b>Irrigation Works</b>	<b>1,705.547</b>	<b>4,123.000</b>	<b>2,974.000</b>	<b>4,123.000</b>
C03431 Direct Receipts on account of Water Rate	1,174.988	3,635.200	2,500.000	3,635.200
C03432 Direct Receipts on account of sale of water	49.285	24.050	35.050	24.050

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
C03433	Recoveries of Expenditure	52.325	5.500	5.500	5.500
C03434	Irrigation Works-Others	122.082	165.701	140.901	165.701
C03435	Toll on Barrages	306.867	292.549	292.549	292.549
	<b>Embankments and Drainage</b>	<b>40.891</b>	<b>78.000</b>	<b>78.000</b>	<b>78.000</b>
C03463	Recoveries of Expenditure	0.003	-	-	-
C03465	Works - Others	35.117	78.000	78.000	78.000
C03468	Timber removed by Government Agency	5.771	-	-	-
<b>C035</b>	<b>Economic Services Receipts-Others</b>	<b>149.683</b>	<b>164.484</b>	<b>118.908</b>	<b>172.497</b>
	<b>Fuel and Power</b>	<b>5.075</b>	<b>-</b>	<b>-</b>	<b>-</b>
C03501	Fees for Petroleum Products	4.753	-	-	-
C03502	Others	0.096	-	-	-
C03503	Others	0.218	-	-	-
C03504	Commitment Fee for Gas Allocation	0.008	-	-	-
	<b>Industrial and Mineral Resources</b>	<b>4.151</b>	<b>5.550</b>	<b>4.850</b>	<b>5.500</b>
C03506	Industrial Safety - Explosives Department	3.556	5.550	4.850	5.500
C03508	Others - Industrial and Mineral Resources	0.595	-	-	-
	<b>Printing</b>	<b>117.535</b>	<b>136.114</b>	<b>91.558</b>	<b>144.177</b>
C03511	Sale of Gazette	0.129	-	-	-
C03512	Sale of other Govt. Publications	0.274	9.801	0.473	9.986
C03515	Sale of Forms and Registers	(0.004)	-	-	-
C03516	Sale of Service Books	0.242	-	-	-
C03517	Sale of Forms and Registers to Union Councils	1.372	-	-	-
C03518	Sale of Other Forms	21.508	16.500	26.937	20.000
C03520	Printing Charges for work done for Provincial Govt. Departments	93.569	103.868	60.874	106.914
C03521	Recoveries of Overpayments	0.390	-	-	-
C03523	Others	0.055	5.945	3.274	7.277
	<b>Investment Promotion and Supplies</b>	<b>0.004</b>	<b>-</b>	<b>-</b>	<b>-</b>
C03535	Receipt of Coal Commissioner	0.004	-	-	-
	<b>Industries</b>	<b>22.918</b>	<b>22.820</b>	<b>22.500</b>	<b>22.820</b>
C03541	Industries Receipts	0.377	-	-	-
C03544	Fees for Inspection of Boilers	15.854	15.500	15.500	15.500

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
C03545	Fees under Partnership Act,1932	4.063	5.750	5.750	5.750
C03546	Recoveries of Overpayments	0.933	1.570	1.250	1.570
C03550	Technical Education & Vocational Training Authority (TEVTA)	1.690	-	-	-
C03553	Others	0.001	-	-	-
<b>C036</b>	<b>Grants</b>	<b>19,973.088</b>	<b>3,817.350</b>	<b>29,121.236</b>	<b>4,177.250</b>
	<b>Grants</b>	<b>19,973.088</b>	<b>3,817.350</b>	<b>29,121.236</b>	<b>4,177.250</b>
C03601	Foreign Grants - Development Grants	3,737.730	3,817.350	9,705.113	4,177.250
C03603	Others Grants from Federal Govt. (Dev)	13,782.588	-	18,588.283	-
C03604	Other Grants from Federal Govt. Non-Dev. Fed. Govt.	2,452.321	-	827.840	-
C03634	Foreign Aided Project	0.457	-	-	-
C03640	Other Foreign Aid	(0.008)	-	-	-
<b>C037</b>	<b>Extraordinary Receipts</b>	<b>982.306</b>	<b>4,090.000</b>	<b>329.021</b>	<b>20,355.600</b>
	<b>Extraordinary Receipts</b>	<b>972.589</b>	<b>4,081.900</b>	<b>312.021</b>	<b>19,361.744</b>
C03701	Sale of Land	231.045	1,510.000	70.050	2,355.252
C03702	Sale of Land - Sale of Town Sites in Colonies	302.187	1,815.910	150.000	10,000.000
C03703	Sale of Land-Sale of Under Developed Agri. Land	8.315	70.000	4.250	2,000.000
C03704	Sale of Land - Sale of under-developed Agriculture Land by Auction or Private Treaty in Colonies	367.179	18.000	5.500	4.911
C03705	Sale of Land-Property Rights to Tenants in Colonies	50.063	154.490	30.250	4,000.000
C03706	Sale of Other Government Assets	0.003	1.500	1.500	1.581
C03707	Other Receipts - Fees, Fines and Forfeitures	13.604	2.000	46.592	1,000.000
C03709	Sale of Land by PPB or RPC	0.193	500.000	0.312	-
C03710	Sale of Government Assets by PPB or PRC	-	10.000	3.567	-
	<b>Sale of Agricultural Machinery</b>	<b>0.118</b>	<b>-</b>	<b>-</b>	<b>-</b>
C03720	Others	0.118	-	-	-
	<b>Others - Receipts</b>	<b>9.599</b>	<b>8.100</b>	<b>17.000</b>	<b>993.856</b>
C03721	Sale Proceed and Rent of Agri. Land	-	0.100	-	0.001
C03722	Interest on deferred payments of Land sold in colonies	1.411	1.500	4.500	4.815
C03725	Others - Receipts	5.771	6.500	12.500	989.040
C03726	Sale of mass produced Roti	0.010	-	-	-
C03727	Recovery of Monetized Value of Vehicle	2.405	-	-	-
C03742	Receipt of Enercon	0.002	-	-	-

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>C038</b>	<b>Others</b>	<b>25,322.030</b>	<b>19,447.406</b>	<b>22,784.980</b>	<b>30,579.345</b>
C03801	Unclaimed Deposits	7,574.477	-	8,761.092	-
C03802	Sale of Stores and Materials	3.727	18.500	17.557	18.500
C03803	Sale of Land & Houses, etc.	0.191	-	-	-
C03804	Contributions	0.078	-	-	-
C03805	Rent, Rates & Taxes	305.896	325.100	204.250	325.100
C03806	Citizenship, Nationalization, Passport and Copyright Fees	0.019	-	-	-
C03807	Realizations under the Monopolies & Restrictive Trade Practices Ordinances	0.020	-	-	-
C03808	Receipts under the Mines & Oil-fields & Mineral Development (Federal Control) Act, 1948	7,801.592	12,200.000	9,000.000	11,000.000
C03812	Other Receipts - Gains by Exchange on Remittance Abroad	0.001	-	-	-
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	3.425	5.500	2.982	3.500
C03820	Sale Proceeds of Highway Safety Codes	0.243	-	-	-
C03821	Receipts of Tourist Department	89.117	85.150	72.105	85.150
C03823	Recoveries from Fed. Govt. on A/c of Com	0.005	-	-	-
C03824	Recoveries of Overpayment	1,210.114	1,362.376	1,335.347	1,362.376
C03825	Collection of Payments for Service Rendered	15.696	5.500	14.422	5.500
C03828	Leather Export Cess	0.037	-	-	-
C03829	Fees, Fines & Forfeiture	260.186	150.000	512.468	150.000
C03831	Fees, and Subscription by Petitions Writer and Traders in Katchery Compounds	8.165	12.500	8.444	12.500
C03832	Licence fee for Storage or Sale of Petroleum	0.116	-	-	-
C03833	Fees under the Poisons Act	0.017	-	-	-
C03835	Arms Licence Fees	1,005.083	900.000	650.000	951.658
C03839	Settlement Fees	0.774	-	-	-
C03840	Fees for transfer & issue of Duplicate	0.536	-	-	-
C03841	Fee Fines not Specified Elsewhere	185.023	60.150	85.150	80.500
C03842	Treasure Trove Act 1878	0.284	-	-	-
C03844	Copying Agency Accounts	0.002	-	-	-
C03846	Receipts from the deposit account of the Chief Settlement Commissioner	39.550	8.500	12.250	12.500
C03849	Contractor Penalty	0.004	-	89.635	-
C03850	Miscellaneous recoveries made by NAB from defaulte	623.000	-	-	-
C03853	Sale of Publication of PPARC	0.002	-	-	-
C03855	Initial Environmental Examination and Environmental	49.526	35.100	35.100	35.100

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
C03858 Fees on Transfer of Special US Dollar	0.003	-	-	-
C03859 Collection of Registration / Work Perm	0.050	-	-	-
C03866 Fee for Issuance of Licences to Private Security C	0.096	-	-	-
C03867 Fee for renewal of licences of Private Security Co	1.900	-	-	-
C03870 Others	5,761.761	4,014.030	1,722.686	16,281.961
C03871 Hajj Arrangement - Recoveries of Electric	0.006	-	-	-
C03879 Recoveries made by Anti Corruption Establishment	174.685	15.000	85.992	15.000
C03880 TMA Other Non-tax Revenues	0.003	-	-	-
C03886 Fee for Issuance of Fee & Registration	0.001	-	-	-
C03887 Fines on Hoarding & High Price Sale	2.363	-	-	-
C03894 Fines of Lahore Ring Road Authorities	102.762	110.000	85.500	110.000
C03899 Fees, Fines and Foreiture - Transport Department	101.483	140.000	90.000	130.000
<b>C039 Development Surcharge &amp; Royalties(Fed-Transfers)</b>	<b>6,542.412</b>	<b>6,778.376</b>	<b>7,569.561</b>	<b>6,147.793</b>
C03904 Surcharge-on Natural Gas Share of Net Proceeds assigned to Provinces	430.018	572.487	1,363.466	(96.689)
C03907 Net Proceed of Royalty on Crude Oil assigned to Provinces	4,451.470	3,780.007	4,528.423	4,615.771
C03908 Net Proceed of Royalty on Natural Gas assigned to Provinces	1,660.868	2,425.882	1,677.672	1,628.711
C03909 Mineral Royalties	(0.036)	-	-	-
C03915 Windfall levy against Crude Oil/ Condensate & Natural Gas	0.092	-	-	-
<b>TOTAL GENERAL REVENUE RECEIPTS</b>	<b>1,425,883.921</b>	<b>1,989,826.157</b>	<b>1,408,398.185</b>	<b>1,750,035.691</b>



## ESTIMATES OF CAPITAL RECEIPTS

(Rs. in million)				
Head of Account	Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>E CAPITAL RECEIPTS</b>	<b>175,157.141</b>	<b>310,750.587</b>	<b>403,410.294</b>	<b>490,593.769</b>
<b>Account No.I</b>	<b>67,107.141</b>	<b>84,306.564</b>	<b>55,420.033</b>	<b>111,630.925</b>
<b>Account No.II</b>	<b>108,050.000</b>	<b>208,254.821</b>	<b>334,545.153</b>	<b>331,869.319</b>
<b>E02 RECOVERIES OF LOANS AND ADVANCES</b>	<b>3,661.605</b>	<b>1,096.790</b>	<b>2,727.367</b>	<b>1,280.116</b>
<b>E022 From District Govts. TMAS / Local Bodies</b>	<b>23.797</b>	<b>23.707</b>	<b>23.707</b>	<b>23.768</b>
E02202 TMAs	23.797	23.707	23.707	23.768
<b>E023 Loans to Financial Institutions</b>	-	-	<b>2,000.000</b>	-
E02301 Domestic Loans Cooperative Bank Limited	-	-	2,000.000	-
<b>E024 From Non-Financial Institutions</b>	<b>3,619.327</b>	<b>1,053.372</b>	<b>683.746</b>	<b>1,236.434</b>
E02402 Foreign Loans	137.437	-	-	-
E02420 Others	3,481.890	1,053.372	683.746	1,236.434
<b>E025 From Govt Servants</b>	<b>18.428</b>	<b>19.700</b>	<b>19.821</b>	<b>19.821</b>
E02501 House Building Advance	7.529	8.730	7.851	7.851
E02502 Motor Car Advance	1.700	2.082	2.660	2.660
E02503 Motor Cycle Advance	9.199	8.888	9.310	9.310
<b>E026 From Private Sector</b>	<b>0.014</b>	<b>0.011</b>	<b>0.093</b>	<b>0.093</b>
E02601 Taccavi Loans to Zamindars	0.007	0.003	0.065	0.065
E02602 To Cultivators	0.007	0.008	0.028	0.028
<b>E027 From Others</b>	<b>0.039</b>	-	-	-
E02701 Domestic Loans	0.039	-	-	-
<b>E03 DEBT</b>	<b>63,445.536</b>	<b>83,209.774</b>	<b>52,692.666</b>	<b>110,350.809</b>
<b>E031 PERMANENT DEBT - DOMESTIC (Account-I)</b>	-	<b>42,000.434</b>	<b>0.035</b>	<b>25,000.434</b>
E03101 Permanent Debt - Direct	-	0.434	0.035	0.434
E03120 Others	-	42,000.000	-	25,000.000

## ESTIMATES OF CAPITAL RECEIPTS

(Rs. in million)				
Head of Account	Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>E033 PERMANENT DEBT - FOREIGN</b>	<b>63,445.536</b>	<b>41,209.340</b>	<b>52,692.631</b>	<b>85,350.375</b>
E03301 Permanent Debt (Foreign) - Debit	35,263.362	8,830.000	13,025.380	40,791.300
E03302 Foreign Debt-received from Federal Government	28,182.174	32,379.340	39,667.251	44,559.075
<b>PUBLIC DEBT [Loans from Commercial Banks (A/c-II)]</b>	<b>108,050.000</b>	<b>208,254.821</b>	<b>334,545.153</b>	<b>331,869.319</b>
<b>E01 Recoveries of Investment</b>	-	<b>110,926.000</b>	<b>176,565.125</b>	<b>173,912.500</b>
<b>E012 State Trading Schemes Receipts</b>	-	<b>110,926.000</b>	<b>176,565.125</b>	<b>173,912.500</b>
E01202 Provincial	-	107,825.000	176,055.125	171,812.500
E01203 Others	-	3,101.000	510.000	2,100.000
<b>E03 DEBT</b>	<b>108,050.000</b>	<b>97,328.821</b>	<b>157,980.028</b>	<b>157,956.819</b>
<b>E032 FLOATING DEBT</b>	<b>108,050.000</b>	<b>97,328.821</b>	<b>157,980.028</b>	<b>157,956.819</b>
E03202 Cash Credit Accommodation (A/C-II)	108,050.000	97,328.821	157,980.028	157,956.819
<b>CAPITAL RECEIPTS</b>	-	<b>18,189.202</b>	<b>13,445.108</b>	<b>47,093.525</b>
<b>E03 DEBT</b>	-	<b>18,189.202</b>	<b>13,445.108</b>	<b>47,093.525</b>
<b>E033 Foreign Debt (Permanent)</b>	-	<b>18,189.202</b>	<b>13,445.108</b>	<b>47,093.525</b>
E03301 Permanent Debt (Foreign) - Debit	-	-	3,767.940	-
E03302 Foreign Debt (Permanent) received from the Federal Govt.	-	18,189.202	9,677.168	47,093.525
<b>TOTAL PROVENCAL CONSOLIDATED FUND</b>	<b>1,601,041.062</b>	<b>2,300,576.744</b>	<b>1,811,808.479</b>	<b>2,240,629.460</b>
Account No.I	<b>1,492,991.062</b>	<b>2,092,321.923</b>	<b>1,477,263.326</b>	<b>1,908,760.141</b>
Account No.II	<b>108,050.000</b>	<b>208,254.821</b>	<b>334,545.153</b>	<b>331,869.319</b>

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

Head of Account	Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>TOTAL PROVINCIAL CONSOLIDATED FUND</b>	<b>1,527,793.818</b>	<b>2,067,648.884</b>	<b>1,930,080.123</b>	<b>2,115,629.460</b>
<b>1 CURRENT REVENUE EXPENDITURE</b>	<b>1,129,322.693</b>	<b>1,298,772.880</b>	<b>1,257,934.113</b>	<b>1,318,337.720</b>
<b>2 CURRENT CAPITAL EXPENDITURE</b>	<b>186,010.251</b>	<b>418,876.004</b>	<b>417,118.117</b>	<b>460,291.740</b>
i) CURRENT CAPITAL EXPENDITURE A/C-I	75,308.785	210,621.183	82,572.964	128,422.421
ii) CURRENT CAPITAL EXPENDITURE A/C-II	110,701.466	208,254.821	334,545.153	331,869.319
<b>3 DEVELOPMENT EXPENDITURE (GROSS)</b>	<b>212,460.874</b>	<b>350,000.000</b>	<b>255,027.893</b>	<b>337,000.000</b>
i) DEVELOPMENT REVENUE EXPENDITURE	158,184.300	255,308.585	180,380.664	256,801.600
ii) DEVELOPMENT CAPITAL EXPENDITURE	54,276.574	94,691.415	74,647.229	80,198.400

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

Head of Account	Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>SUMMARY</b>				
<b>01 GENERAL PUBLIC SERVICES</b>	<b>664,278.591</b>	<b>754,681.230</b>	<b>726,510.907</b>	<b>778,129.371</b>
011 Executive & Legislative Organs, Financial and Fiscal Affairs	247,608.927	300,564.469	285,465.294	313,881.603
014 Transfers	409,984.070	442,367.530	433,393.125	456,737.745
015 General Services	6,672.581	11,747.220	7,650.569	7,508.028
019 General Public Services not Elsewhere Defined	13.013	2.011	1.919	1.995
<b>03 PUBLIC ORDER AND SAFETY AFFAIRS</b>	<b>155,759.561</b>	<b>178,384.774</b>	<b>179,757.311</b>	<b>172,525.227</b>
031 Law Courts	22,073.631	28,569.906	26,683.452	27,738.295
032 Police	112,518.297	117,315.257	130,934.472	120,604.313
033 Fire Protection	797.567	803.704	757.687	709.627
034 Prison Administration and Operation	8,541.857	10,661.826	8,316.822	9,849.983
036 Administration of Public Order	11,828.209	21,034.081	13,064.878	13,623.009
<b>04 ECONOMIC AFFAIRS</b>	<b>106,487.366</b>	<b>121,310.610</b>	<b>103,407.467</b>	<b>118,110.238</b>
041 General Economic, Commercial & Labour Affairs	766.840	1,005.795	1,606.599	2,941.586
042 Agri. Food, Irrigation, Forestry & Fishing	62,917.032	72,352.367	58,865.036	69,100.542
043 Fuel and Energy	3,133.610	3,135.653	3,150.625	163.343
044 Mining and Manufacturing	10,208.655	10,327.784	9,453.357	10,902.601
045 Construction and Transport	29,438.145	34,460.204	30,315.001	34,910.372
047 Other Industries	23.084	28.807	16.849	91.794
<b>05 ENVIRONMENT PROTECTION</b>	<b>411.388</b>	<b>502.743</b>	<b>498.691</b>	<b>489.390</b>
053 Pollution Abetment	411.388	502.743	498.691	489.390
<b>06 HOUSING AND COMMUNITY AMENITIES</b>	<b>12,887.528</b>	<b>13,813.925</b>	<b>13,357.774</b>	<b>7,848.137</b>
061 House Development	645.443	766.237	667.525	748.916
062 Community Development	1,435.651	3,479.526	3,026.489	1,299.308
063 Water Supply	10,806.434	9,568.162	9,663.760	5,799.913
<b>07 HEALTH</b>	<b>117,137.551</b>	<b>145,151.471</b>	<b>153,982.985</b>	<b>157,071.330</b>
073 Hospital Services	91,483.367	117,000.693	126,174.519	127,151.911
074 Public Health Services	4,907.294	6,212.949	5,081.290	6,003.205
076 Health Administration	20,746.890	21,937.829	22,727.176	23,916.214
<b>08 RECREATIONAL, CULTURE AND RELIGION</b>	<b>2,910.962</b>	<b>3,842.335</b>	<b>3,777.389</b>	<b>3,779.852</b>
081 Recreational and Sporting Services	869.765	1,018.467	950.838	920.764
082 Cultural Services	784.129	1,035.888	818.706	1,028.683
083 Broadcasting and Publishing	843.479	1,035.833	827.139	1,141.857
084 Religious Affairs	277.551	569.943	1,028.867	517.145
086 Admn. Info/. Recreation & Culture	136.038	182.204	151.839	171.403

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

Head of Account	Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>09 EDUCATION AFFAIRS AND SERVICES</b>	<b>63,382.110</b>	<b>71,311.022</b>	<b>61,106.628</b>	<b>71,802.597</b>
091 Pre. Primary Education Affairs & Service	1,094.617	1,712.100	1,351.120	2,089.459
092 Secondary Education Affairs and Services	27,427.724	29,331.885	22,234.001	30,366.212
093 Tertiary Education Affairs and Services	30,719.585	35,288.366	31,949.546	34,851.976
094 Education Services Nondefinable by level	260.523	279.607	271.132	271.455
095 Subsidiary Services to Education	432.308	576.785	485.243	566.422
097 Education Affairs, Services Not Elsewhere Defined	3,447.353	4,122.279	4,815.586	3,657.073
<b>10 SOCIAL PROTECTION</b>	<b>6,067.636</b>	<b>9,774.770</b>	<b>15,534.961</b>	<b>8,581.578</b>
107 Administration	3,896.506	7,085.450	13,456.199	6,042.289
108 Others	2,171.130	2,689.320	2,078.762	2,539.289
<b>TOTAL CURRENT REVENUE EXPENDITURE (GROSS)</b>	<b>1,129,322.693</b>	<b>1,298,772.880</b>	<b>1,257,934.113</b>	<b>1,318,337.720</b>
<i>LESS</i> Subsidies	15,854.097	21,617.370	16,795.812	20,710.815
<b>TOTAL CURRENT REVENUE EXPENDITURE (NET)</b>	<b>1,113,468.596</b>	<b>1,277,155.510</b>	<b>1,241,138.301</b>	<b>1,297,626.905</b>

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

Head of Account		Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021	
<b>01</b>	<b>General Public Services</b>	<b>664,278.591</b>	<b>754,681.230</b>	<b>726,510.907</b>	<b>778,129.371</b>	
<b>011</b>	<b>Executive &amp; Legislative Organs, Financial and Fiscal Affairs</b>	<b>247,608.927</b>	<b>300,564.469</b>	<b>285,465.294</b>	<b>313,881.603</b>	
<b>0111</b>	<b>Executive and Legislative Organs</b>	<b>10,621.092</b>	<b>12,522.538</b>	<b>12,483.625</b>	<b>13,016.078</b>	
<b>011101</b>	<b>Parliamentary / Legislative Affairs</b>	<b>1,755.547</b>	<b>2,237.783</b>	<b>2,751.931</b>	<b>3,041.087</b>	
	<b>General Administration</b>	<b>PC21010</b>	<b>716.676</b>	<b>947.667</b>	<b>1,471.429</b>	<b>1,503.438</b>
	LQ4053 Provincial Assembly		413.063	584.153	1,004.126	1,101.408
	LQ4062 Law and Parliamentary Affairs Department		180.278	212.231	337.524	202.219
	LQ4502 Human Rights & Minorities Affairs Department		123.335	151.283	129.779	199.811
	<b>General Administration (Charged)</b>	<b>PC24010</b>	<b>1,038.871</b>	<b>1,290.116</b>	<b>1,280.502</b>	<b>1,537.649</b>
	LQ4054 Provincial Assembly (Charged)		2.195	7.170	7.410	8.340
	LQ4055 Provincial Assembly Department (Charged)		1,036.676	1,282.946	1,273.092	1,529.309
<b>011103</b>	<b>Provincial Executive</b>	<b>1,342.795</b>	<b>1,192.770</b>	<b>1,527.124</b>	<b>1,348.944</b>	
	<b>General Administration (Charged)</b>	<b>PC24010</b>	<b>420.817</b>	<b>493.135</b>	<b>435.547</b>	<b>489.948</b>
	LQ4056 Governor's House (Charged)		3.767	15.762	2.658	15.668
	LQ4057 Governor's Secretariat (Charged)		179.285	213.310	206.883	212.797
	LQ4376 Staff and Household (Charged)		237.765	264.063	226.006	261.483
	<b>General Administration</b>	<b>PC21010</b>	<b>921.978</b>	<b>699.635</b>	<b>1,091.577</b>	<b>858.996</b>
	LQ4058 CM's Office (including expenditure on Hospitality / Security of incoming Foreign Delegations)		819.880	590.330	781.413	588.561
	LQ4059 Ministers		102.098	109.305	310.164	270.435
<b>011104</b>	<b>Administrative Inspection</b>	<b>413.467</b>	<b>515.806</b>	<b>463.371</b>	<b>497.411</b>	
	<b>General Administration</b>	<b>PC21010</b>	<b>413.467</b>	<b>515.806</b>	<b>463.371</b>	<b>497.411</b>
	LQ4060 Chief Minister Inspection Team		114.848	97.691	130.162	110.648
	LQ4061 Provincial Ombudsman		267.672	376.243	303.502	347.675
	LQ5037 Provincial Ombudsperson		30.947	41.872	29.707	39.088
<b>011105</b>	<b>District Administration</b>	<b>5,203.766</b>	<b>6,375.909</b>	<b>5,683.616</b>	<b>5,900.395</b>	
	<b>General Administration</b>	<b>PC21010</b>	<b>5,203.766</b>	<b>6,375.909</b>	<b>5,683.616</b>	<b>5,900.395</b>
	LQ4466 Deputy Commissioner Officer(s)		727.632	1,300.697	891.736	1,178.095
	LQ4583 District Administration		1,527.970	1,770.654	1,631.936	1,674.783
	LQ4584 Sub Divisional Administration		1,921.224	2,308.849	2,049.597	2,079.106
	LQ4586 Additional Collector		1,026.940	995.709	1,110.347	968.411
<b>011106</b>	<b>Tehsil Administration</b>	<b>259.529</b>	<b>459.992</b>	<b>352.939</b>	<b>455.896</b>	
	<b>General Administration</b>	<b>PC21010</b>	<b>259.529</b>	<b>459.992</b>	<b>352.939</b>	<b>455.896</b>
	LQ4467 Assistant Commissioner Office(s)		259.529	459.992	352.939	455.896

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

Head of Account		Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>011108</b>	<b>Local Authority Administration &amp; Regulation</b>	<b>287.502</b>	<b>327.256</b>	<b>353.915</b>	<b>406.077</b>
	<b>General Administration</b>	<b>287.502</b>	<b>327.256</b>	<b>353.915</b>	<b>406.077</b>
	LQ4065 Local Government and Community Development Department	287.502	327.256	353.915	406.077
<b>011110</b>	<b>General Commission and Enquires</b>	<b>761.617</b>	<b>740.907</b>	<b>664.135</b>	<b>714.254</b>
	<b>General Administration</b>	<b>745.397</b>	<b>722.782</b>	<b>658.109</b>	<b>714.254</b>
	LQ4092 Public Service Commission	745.397	722.782	637.534	697.700
	LQ4673 Official Language Committee S&GAD	-	-	20.575	16.554
	<b>Miscellaneous</b>	<b>16.220</b>	<b>18.125</b>	<b>6.026</b>	<b>-</b>
	LQ4284 Official Language Committee	16.220	18.125	6.026	-
<b>011111</b>	<b>Divisional Administration</b>	<b>596.869</b>	<b>672.115</b>	<b>686.594</b>	<b>652.014</b>
	<b>General Administration</b>	<b>596.869</b>	<b>672.115</b>	<b>686.594</b>	<b>652.014</b>
	LQ4465 Commissioner Office(s)	161.557	233.403	214.793	251.575
	LQ4508 Divisional Administration	383.854	377.379	414.750	344.766
	LQ4519 Circuit House	51.458	61.333	57.051	55.673
<b>0112</b>	<b>Financial and Fiscal Affairs</b>	<b>213,003.426</b>	<b>256,927.169</b>	<b>244,204.776</b>	<b>259,038.699</b>
<b>011204</b>	<b>Administration of Financial Affairs</b>	<b>2,229.036</b>	<b>5,128.988</b>	<b>1,014.853</b>	<b>2,120.775</b>
	<b>General Administration</b>	<b>2,229.036</b>	<b>5,128.988</b>	<b>1,014.853</b>	<b>2,120.775</b>
	LQ4066 Finance Department	2,213.576	5,096.301	1,002.570	2,089.859
	LQ5293 Provincial Finance Commission	15.460	32.687	12.283	30.916
<b>011205</b>	<b>Tax Management (Customs, Income Tax, Excise etc.)</b>	<b>4,209.628</b>	<b>5,077.538</b>	<b>4,502.483</b>	<b>4,606.003</b>
	<b>Provincial Excise</b>	<b>677.017</b>	<b>678.367</b>	<b>720.565</b>	<b>538.172</b>
	LQ4005 Direction	642.966	634.432	683.656	497.441
	LQ4006 Cost of Manufacturing Opium Tablets	-	0.090	-	0.073
	LQ4007 Excise Bureau	34.051	43.845	36.909	40.658
	<b>Stamps</b>	<b>584.687</b>	<b>758.043</b>	<b>536.436</b>	<b>645.609</b>
	LQ4008 Superintendence	26.025	25.668	28.662	25.493
	LQ4009 Cost of Stamps Supplied from Central Stamps Store	525.000	661.500	463.050	562.606
	LQ4010 Charges for the Sale of Stamps	33.662	70.875	44.724	57.510
	<b>Registration</b>	<b>67.901</b>	<b>107.781</b>	<b>76.096</b>	<b>98.187</b>
	LQ4016 Superintendence	5.202	8.448	5.581	8.144
	LQ4574 District Charges	62.699	99.333	70.515	90.043

**ESTIMATES OF EXPENDITURE**

(Rs. in million)

Head of Account		Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021	
<b>Charges on A/c of Motor Vehicles Act</b>		<b>PC21007</b>	<b>516.682</b>	<b>557.211</b>	<b>503.748</b>	<b>556.809</b>
LQ4017	Registration and Token Tax		317.790	282.036	291.662	287.203
LQ4018	Route Permits of Vehicles		198.892	275.175	212.086	269.606
<b>Other Taxes and Duties</b>		<b>PC21008</b>	<b>1,114.986</b>	<b>1,404.108</b>	<b>1,280.700</b>	<b>859.516</b>
LQ4021	Cotton Fee		2.812	5.417	2.161	4.814
LQ4022	Urban Immovable Property Tax		843.363	1,137.758	1,018.014	591.865
LQ5320	Charges Under Electricity Act		268.811	260.933	260.525	262.837
<b>General Administration</b>		<b>PC21010</b>	<b>1,248.355</b>	<b>1,572.028</b>	<b>1,384.938</b>	<b>1,907.710</b>
LQ4067	Excise and Taxation Department		94.966	181.284	91.367	98.882
LQ4099	Board of Revenue		567.650	495.188	588.596	491.376
LQ4768	Member Colonies		2.231	2.721	2.207	2.403
LQ4784	Punjab Revenue Authority		566.220	819.000	676.196	1,246.000
LQ5471	Appellate Tribunal of PRA		17.288	73.835	26.572	69.049
<b>011206</b>	<b>Accounting Services</b>		<b>935.517</b>	<b>1,124.284</b>	<b>985.104</b>	<b>1,037.715</b>
<b>General Administration</b>		<b>PC21010</b>	<b>935.517</b>	<b>1,124.284</b>	<b>985.104</b>	<b>1,037.715</b>
LQ4100	Inspectorate of Treasuries		36.482	55.690	31.924	56.909
LQ4101	Treasuries/District Accounts Offices		899.035	1,068.594	953.180	980.806
<b>011207</b>	<b>Auditing Services</b>		<b>418.282</b>	<b>671.907</b>	<b>508.315</b>	<b>539.909</b>
<b>General Administration</b>		<b>PC21010</b>	<b>418.282</b>	<b>671.907</b>	<b>508.315</b>	<b>539.909</b>
LQ4102	Local Fund Audit Department		39.758	55.435	40.272	539.909
LQ4561	Divisional Directorate LFA Lahore Division		72.792	103.070	82.179	-
LQ4562	Divisional Directorate LFA Faisalabad Division		46.707	68.986	53.589	-
LQ4563	Divisional Directorate LFA Gujranwala Division		45.646	78.948	59.102	-
LQ4564	Divisional Directorate LFA Rawalpindi Division		50.612	83.481	76.086	-
LQ4565	Divisional Directorate LFA Multan Division		49.056	68.688	53.693	-
LQ4566	Divisional Directorate LFA Sargodha Division		28.935	54.873	31.023	-
LQ4567	Divisional Directorate LFA D.G. Khan Division		27.985	53.166	33.998	-
LQ4568	Divisional Directorate LFA Bahawalpur Division		37.621	59.435	51.169	-
LQ4569	Divisional Directorate LFA Sahiwal Division		19.170	45.825	27.204	-
<b>011210</b>	<b>Pension Civil</b>		<b>205,185.087</b>	<b>244,900.000</b>	<b>237,189.000</b>	<b>250,713.500</b>
<b>Pension</b>		<b>PC21028</b>	<b>205,185.087</b>	<b>244,900.000</b>	<b>237,189.000</b>	<b>250,713.500</b>
LQ4278	Pension		205,185.087	244,900.000	237,189.000	250,713.500
<b>011250</b>	<b>Others</b>		<b>25.876</b>	<b>24.452</b>	<b>5.021</b>	<b>20.797</b>
<b>Miscellaneous</b>		<b>PC21031</b>	<b>25.876</b>	<b>24.452</b>	<b>5.021</b>	<b>20.797</b>
LQ4285	Government Contribution to Group Insurance		25.876	24.452	5.021	20.797



**ESTIMATES OF EXPENDITURE**

(Rs. in million)

Head of Account		Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>0114 Foreign Debt Management</b>		<b>13,146.252</b>	<b>14,410.655</b>	<b>14,932.950</b>	<b>15,287.491</b>
<b>011402 Interest on Foreign Debt Payable to Federal Government (Charged)</b>		<b>13,146.252</b>	<b>14,410.655</b>	<b>14,932.950</b>	<b>15,287.491</b>
	<b>Interest on Debt &amp; other Obligations</b>	<b>PC24044</b>	<b>13,146.252</b>	<b>14,410.655</b>	<b>14,932.950</b>
	LQ4409 IDA Credit (Charged)		13,146.252	14,410.655	15,287.491
<b>0115 Domestic Debt Management</b>		<b>10,838.157</b>	<b>16,704.107</b>	<b>13,843.943</b>	<b>26,539.335</b>
<b>011502 Investment and Domestic Debt</b>		<b>10,838.157</b>	<b>16,704.107</b>	<b>13,843.943</b>	<b>26,539.335</b>
	<b>Interest on Debt &amp; other Obligations</b>	<b>PC24044</b>	<b>10,838.157</b>	<b>13,843.943</b>	<b>26,539.335</b>
	LQ4400 Interest on Domestic Loans Taken for Development Schemes from Federal Government (A) (Charged)		598.662	424.409	310.867
	LQ4401 Interest on Domestic Loans Taken for Scrap Tubewells from Federal Government (B) (Charged)		637.634	521.385	416.223
	LQ4402 Permanent Debt (Market Loans) (Charged)		-	0.500	0.500
	LQ4403 Floating Debt (Charged)		31.761	500.000	7,000.000
	LQ4404 Un-Funded Debt (Charged)		9,569.670	10,575.772	13,811.742
	LQ4405 Other Obligations (Charged)		-	0.003	0.003
	LQ4477 Payment of interest to Financial Institutions (Charged)		-	4,682.038	5,000.000
	LQ4539 Payment of Interest to Bank of Punjab (Charged)		0.430	-	-
<b>014 Transfers</b>		<b>409,984.070</b>	<b>442,367.530</b>	<b>433,393.125</b>	<b>456,737.745</b>
<b>0141 Transfers (Inter-Governmental)</b>		<b>409,984.070</b>	<b>442,367.530</b>	<b>433,393.125</b>	<b>456,737.745</b>
<b>014103 To TMAs (Tehsil, Town and Unions)</b>		<b>0.045</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Miscellaneous</b>	<b>PC21031</b>	<b>0.045</b>	<b>-</b>	<b>-</b>
	LQ4385 Grant-in-Aid to Tehsil Municipal Administration		0.045	-	-
<b>014106 Cantonment Board</b>		<b>1,458.664</b>	<b>1,500.000</b>	<b>1,314.930</b>	<b>1,500.000</b>
	<b>Miscellaneous</b>	<b>PC21031</b>	<b>1,458.664</b>	<b>1,314.930</b>	<b>1,500.000</b>
	LQ4454 Grant-in-Aid to Cantonment Board		1,458.664	1,314.930	1,500.000
<b>014108 District Health Authorities</b>		<b>78,973.909</b>	<b>90,200.000</b>	<b>80,725.951</b>	<b>95,000.000</b>
	<b>Miscellaneous</b>	<b>PC21031</b>	<b>78,973.909</b>	<b>80,725.951</b>	<b>95,000.000</b>
	LQ5580 District Health Authorities		78,973.909	80,725.951	95,000.000
<b>014109 District Education Authorities</b>		<b>268,270.728</b>	<b>273,000.000</b>	<b>286,459.815</b>	<b>290,000.000</b>
	<b>Miscellaneous</b>	<b>PC21031</b>	<b>268,270.728</b>	<b>286,459.815</b>	<b>290,000.000</b>
	LQ5581 District Education Authorities		268,270.728	286,459.815	290,000.000
<b>014110 Others</b>		<b>12,927.196</b>	<b>5,267.530</b>	<b>14,635.649</b>	<b>8,237.744</b>
	<b>Irrigation &amp; Land Reclamation</b>	<b>PC21009</b>	<b>57.103</b>	<b>75.063</b>	<b>76.506</b>
	DQ4003 Grant in Aid to DG Khan (Hill Torrents)		5.307	9.004	8.958
	LQ4049 Grant-in-Aid to Engineering Academy		50.016	60.820	62.220
	RQ4001 Grant in Aid to Rajanpur (Hill Torrents)		1.780	5.239	5.328

**ESTIMATES OF EXPENDITURE**

(Rs. in million)

Head of Account		Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021	
<b>Miscellaneous</b>		<b>PC21031</b>	<b>12,870.093</b>	<b>5,192.467</b>	<b>14,581.544</b>	<b>8,161.238</b>
BO4006	Grant to Cholistan Development Authority, Bahawalpur	182.240	169.563	171.270	351.860	
LQ4298	Implementation of Jinnah Abadies	8.096	12.304	10.981	12.260	
LQ4761	Grant in Aid	9,780.650	2,116.749	11,787.494	2,354.000	
LQ4427	Punjab Economic Research Institute	38.687	68.059	49.741	146.774	
LQ4428	Punjab Quran Board	10.585	18.944	8.197	35.184	
LQ4429	Information Technology Board	776.927	745.751	659.219	1,980.850	
LQ4431	Punjab Privatization Board	21.961	23.961	23.873	51.260	
LQ4432	Society for Prevention of cruelty to Animals	25.693	26.899	25.204	25.582	
LQ4534	Rural Development Project Bahawalpur	37.112	48.420	42.690	120.494	
LQ5311	Guarantee of Annual Income Rom Post	0.149	0.630	0.630	0.662	
LQ5043	PMU Land record Management & Information System (Project - BOR)	1,964.369	1,904.437	1,798.345	3,082.312	
LQ4320	Grant to Health & Education Institutions	23.624	56.750	3.900	-	
LQ5413	District Health Authority	-	-	-	-	
LQ5414	District Education Authority	-	-	-	-	
<b>014111</b>	<b>District Council</b>		<b>1,922.930</b>	<b>58,000.000</b>	<b>2,044.020</b>	<b>62,000.000</b>
<b>Miscellaneous</b>		<b>PC21031</b>	<b>1,922.930</b>	<b>58,000.000</b>	<b>2,044.020</b>	<b>62,000.000</b>
LQ5512	Metropolitan Corporation	-	58,000.000	-	62,000.000	
LQ5612	Metropolitan Corporation	1,922.930	-	2,044.020	-	
<b>014112</b>	<b>Municipal Corporations</b>		<b>4,511.186</b>		<b>4,600.830</b>	<b>-</b>
<b>Miscellaneous</b>		<b>PC21031</b>	<b>4,511.186</b>	<b>-</b>	<b>4,600.830</b>	<b>-</b>
LQ5613	Municipal Corporations	4,511.186	-	4,600.830	-	
<b>014113</b>	<b>Municipal Committees</b>		<b>16,242.378</b>		<b>21,120.537</b>	<b>-</b>
<b>Miscellaneous</b>		<b>PC21031</b>	<b>16,242.378</b>	<b>-</b>	<b>21,120.537</b>	<b>-</b>
LQ5614	Municipal Committees	16,242.378	-	21,120.537	-	
<b>014114</b>	<b>Union Councils</b>		<b>14,262.000</b>	<b>14,400.000</b>	<b>10,840.500</b>	<b>0.001</b>
<b>Miscellaneous</b>		<b>PC21031</b>	<b>14,262.000</b>	<b>14,400.000</b>	<b>10,840.500</b>	<b>0.001</b>
LQ5579	Union Councils	14,262.000	14,400.000	10,840.500	0.001	
<b>014115</b>	<b>District Council</b>		<b>11,415.034</b>	<b>-</b>	<b>11,650.893</b>	<b>-</b>
<b>Miscellaneous</b>		<b>PC21031</b>	<b>11,415.034</b>	<b>-</b>	<b>11,650.893</b>	<b>-</b>
LQ5611	District Council	11,415.034	-	11,650.893	-	
<b>015</b>	<b>General Services</b>		<b>6,672.581</b>	<b>11,747.220</b>	<b>7,650.569</b>	<b>7,508.028</b>
<b>0151</b>	<b>Personnel Services</b>		<b>3,345.678</b>	<b>6,001.136</b>	<b>4,456.867</b>	<b>4,919.154</b>
<b>015101</b>	<b>Establishment Services General Administration</b>		<b>3,170.169</b>	<b>5,812.423</b>	<b>4,264.360</b>	<b>4,720.684</b>
<b>General Administration</b>		<b>PC21010</b>	<b>3,170.169</b>	<b>5,812.423</b>	<b>4,264.360</b>	<b>4,720.684</b>
LQ4063	Services & General Administration Deptt.	641.368	938.884	761.265	888.045	
LQ4090	Director General Protocol	55.345	80.695	56.711	77.002	

**ESTIMATES OF EXPENDITURE**

(Rs. in million)

Head of Account		Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
LQ4306	Punjab Procurement Regulatory Authority (PPRA)	32.789	88.383	32.488	99.298
LQ4307	I & C Wing (S&GAD)	41.803	33.171	53.550	93.003
LQ4504	VIP Flight Maintenance & Operation Cell	191.108	149.450	142.320	130.821
LQ4507	Aviation Flight (RW)	182.078	156.808	100.600	144.125
LQ4536	O & M Wing (S&GAD)	136.315	111.768	138.875	137.833
LQ4537	Budget & Accounts Wing (S&GAD)	1,649.769	1,605.086	1,911.115	1,679.321
LQ4556	Punjab Government Servants Housing Foundation (PGSHF)	-	1,000.000	293.330	500.000
LQ4638	Infrastructure Development Authority	-	596.124	417.287	445.000
LQ4668	Services Wing (S&GAD)	149.769	155.393	172.742	156.077
LQ4937	Section Officer (Audit & Financial Assistance) Budget and Accounts	-	297.300	99.793	234.838
LQ5039	Punjab Oversees Pakistan Commission	81.195	148.394	84.284	135.321
LQ5289	Punjab Agriculture Food and Drug Authority	8.630	450.967	-	-
<b>015102</b>	<b>Human Resource Management</b>	<b>175.509</b>	<b>188.713</b>	<b>192.507</b>	<b>198.470</b>
	<b>General Administration</b>		<b>PC21010</b>	<b>175.509</b>	<b>188.713</b>
LQ4383	Management and Professional Development Department	108.304	120.428	112.912	57.412
LQ5992	Punjab Institute of Management and Professional Development Institute	67.205	68.285	79.595	141.058
<b>0152</b>	<b>Planning Services</b>	<b>2,888.798</b>	<b>5,206.678</b>	<b>2,782.474</b>	<b>1,936.075</b>
<b>015201</b>	<b>Planning</b>	<b>2,888.798</b>	<b>5,206.678</b>	<b>2,782.474</b>	<b>1,936.075</b>
	<b>General Administration</b>		<b>PC21010</b>	<b>624.369</b>	<b>945.404</b>
LQ4068	Planning and Development Department	583.197	864.217	693.229	812.846
LQ4772	Director General Monitoring & Evaluation	41.172	81.187	51.977	72.766
	<b>Miscellaneous</b>		<b>PC21031</b>	<b>2,264.429</b>	<b>4,261.274</b>
LQ4286	Planning and Development Department	40.475	57.105	51.074	52.313
LQ5327	Punjab Social Protection Authority	1,983.333	3,783.755	1,665.925	362.928
LQ4555	Planning Offices	240.621	420.414	320.269	379.834
LQ4687	Punjab Public Private Partnership Authority (PPPPA)	-	-	-	255.388
<b>0153</b>	<b>Statistics</b>	<b>211.850</b>	<b>243.880</b>	<b>211.655</b>	<b>391.436</b>
<b>015301</b>	<b>Statistics</b>	<b>211.850</b>	<b>243.880</b>	<b>211.655</b>	<b>391.436</b>
	<b>Miscellaneous Departments</b>		<b>PC21023</b>	<b>211.850</b>	<b>243.880</b>
LQ4238	Bureau of Statistics	211.850	243.880	211.655	391.436
<b>0154</b>	<b>Other General Services</b>	<b>226.255</b>	<b>295.526</b>	<b>199.573</b>	<b>261.363</b>
<b>015403</b>	<b>Centralized Printing And Publishing</b>	<b>226.255</b>	<b>295.526</b>	<b>199.573</b>	<b>261.363</b>
	<b>Stationery and Printing</b>		<b>PC21029</b>	<b>226.255</b>	<b>295.526</b>
BO4005	Govt. Press, Bahawalpur	33.308	41.103	36.732	41.794
LQ4279	Controller Printing and Stationery	13.958	17.448	16.713	18.649
LQ4280	Purchase of Stationery Stores	74.749	72.000	17.621	55.080
LQ4281	Purchase of Plain Paper used with Stamps	12.998	12.603	3.321	11.473
LQ4282	Government Press Lahore	91.242	152.372	125.186	134.367

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

Head of Account		Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>019</b>	<b>Gen.Public Services Not Elsewhere Defined</b>	<b>13.013</b>	<b>2.011</b>	<b>1.919</b>	<b>1.995</b>
<b>0191</b>	<b>Gen.Public Services Not Elsewhere Defined</b>	<b>13.013</b>	<b>2.011</b>	<b>1.919</b>	<b>1.995</b>
<b>019120</b>	<b>Others</b>	<b>13.013</b>	<b>2.011</b>	<b>1.919</b>	<b>1.995</b>
	<b>Privy Purses</b>				
	<b>PC24045</b>	<b>12.840</b>	<b>1.600</b>	<b>1.600</b>	<b>1.600</b>
LQ4319	Maintenance Allowance to Ex-Rulers (Charged)	12.840	1.600	1.600	1.600
	<b>Miscellaneous</b>				
	<b>PC21031</b>	<b>0.173</b>	<b>0.411</b>	<b>0.319</b>	<b>0.395</b>
DQ4007	Miscellaneous Expenditure on Tribes in D.G.Khan	0.173	0.316	0.244	0.304
RQ4066	Miscellaneous Expenditure on Tribes in Rajanpur	-	0.095	0.075	0.091
<b>03</b>	<b>Public Order And Safety Affairs</b>	<b>155,759.561</b>	<b>178,384.774</b>	<b>179,757.311</b>	<b>172,525.227</b>
<b>031</b>	<b>Law Courts</b>	<b>22,073.631</b>	<b>28,569.906</b>	<b>26,683.452</b>	<b>27,738.295</b>
<b>0311</b>	<b>Law Courts</b>	<b>22,073.631</b>	<b>28,569.906</b>	<b>26,683.452</b>	<b>27,738.295</b>
<b>031101</b>	<b>Courts/Justice</b>	<b>20,306.984</b>	<b>26,858.925</b>	<b>25,084.831</b>	<b>26,032.669</b>
	<b>General Administration</b>				
	<b>PC21010</b>	<b>81.917</b>	<b>81.177</b>	<b>98.459</b>	<b>83.979</b>
LQ4091	Punjab Service Tribunal	81.917	81.177	98.459	83.979
	<b>Administration of Justice (Charged)</b>				
	<b>PC24011</b>	<b>4,155.435</b>	<b>5,121.071</b>	<b>5,072.459</b>	<b>5,659.224</b>
LQ4112	High Court (Charged)	4,155.435	5,121.071	5,072.459	5,659.224
	<b>Administration of Justice</b>				
	<b>PC21011</b>	<b>15,900.218</b>	<b>21,465.189</b>	<b>19,728.013</b>	<b>20,005.256</b>
LQ4111	High Court	25.224	65.400	42.375	71.570
LQ4114	Session Courts	5,861.216	8,159.976	7,320.014	7,689.258
LQ4115	Civil Courts	9,778.409	12,938.010	12,035.423	11,940.998
LQ4116	Special Courts	202.229	253.706	280.727	256.190
LQ4117	Courts of Small Causes	33.140	48.097	49.474	47.240
	<b>Miscellaneous Departments</b>				
	<b>PC21023</b>	<b>169.414</b>	<b>191.488</b>	<b>185.900</b>	<b>284.210</b>
LQ4226	Labour Courts	122.772	131.612	129.495	211.406
LQ4475	Labour Appellate Tribunal Lahore	19.465	30.102	28.363	30.563
LQ4636	Punjab Appellate Tribunal -II Multan	27.177	29.774	28.042	42.241
<b>031102</b>	<b>Attorneys / Legal Services</b>	<b>1,528.551</b>	<b>1,559.065</b>	<b>1,447.030</b>	<b>1,553.625</b>
LQ5467	Solicitor's Department	96.694	67.038	88.278	68.347
LQ5468	Mufassil Establishment	594.695	789.949	604.656	756.963
LQ5469	Advocate General	837.162	702.078	754.096	728.315
<b>031103</b>	<b>Punjab Judicial Academy</b>	<b>236.781</b>	<b>150.000</b>	<b>150.000</b>	<b>150.000</b>
LQ4472	Punjab Judicial Academy	236.781	150.000	150.000	150.000
<b>031120</b>	<b>Others</b>	<b>1.315</b>	<b>1.916</b>	<b>1.591</b>	<b>2.001</b>
	<b>Administration of Justice</b>				
	<b>PC21011</b>	<b>1.315</b>	<b>1.916</b>	<b>1.591</b>	<b>2.001</b>
LQ4110	Administrative-General and Official Trustee	1.315	1.916	1.591	2.001

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

Head of Account		Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>032</b>	<b>Police</b>	<b>112,518.297</b>	<b>117,315.257</b>	<b>130,934.472</b>	<b>120,604.313</b>
<b>0321</b>	<b>Police</b>	<b>112,518.297</b>	<b>117,315.257</b>	<b>130,934.472</b>	<b>120,604.313</b>
<b>032102</b>	<b>Provincial Police</b>	<b>102,564.097</b>	<b>105,377.579</b>	<b>119,494.543</b>	<b>109,317.071</b>
	<b>Police</b>	<b>PC21013</b>	<b>102,564.097</b>	<b>119,494.543</b>	<b>109,317.071</b>
	LQ4125 Direction	4,917.483	4,622.115	6,277.235	3,548.808
	LQ4126 Superintendence	454.510	530.679	528.177	530.457
	LQ4127 District Police	85,412.602	84,696.833	96,595.773	91,158.372
	LQ4129 Special Branch	3,112.204	4,404.373	3,562.937	3,654.001
	LQ4590 Counter Terrorism Department	4,898.200	5,389.861	5,167.928	5,355.242
	LQ4667 Special Protection Unit	-	4,226.861	4,829.101	2,426.717
	LQ5412 Punjab Safe City Authority	328.324	385.000	1,722.412	1,631.500
	LW4120 Elite Police Force	3,440.774	1,121.857	810.980	1,011.974
<b>032103</b>	<b>Local Police</b>	<b>467.599</b>	<b>566.057</b>	<b>465.602</b>	<b>517.008</b>
	<b>Police</b>	<b>PC21013</b>	<b>467.599</b>	<b>465.602</b>	<b>517.008</b>
	DQ4005 Border Military Police (D.G. Khan)	229.054	239.358	269.581	225.136
	DQ4006 Baluch Levy, D.G. Khan	114.446	196.302	95.548	177.038
	RQ4002 Border Military Police (Rajanpur)	124.099	130.397	100.473	114.834
<b>032108</b>	<b>Economic Crime Investigation</b>	<b>1,115.941</b>	<b>1,681.977</b>	<b>1,453.510</b>	<b>1,427.225</b>
	<b>General Administration</b>	<b>PC21010</b>	<b>1,115.941</b>	<b>1,453.510</b>	<b>1,427.225</b>
	LQ4093 Anti-corruption Establishment	993.208	1,557.431	1,320.263	1,307.479
	LQ4094 Special Judges Anti-Corruption Courts	122.733	124.546	133.247	119.746
<b>032111</b>	<b>Training</b>	<b>2,298.685</b>	<b>2,794.152</b>	<b>2,451.430</b>	<b>2,622.044</b>
	<b>Police</b>	<b>PC21013</b>	<b>2,298.685</b>	<b>2,451.430</b>	<b>2,622.044</b>
	LQ4136 Police Training Institutes	2,298.685	2,794.152	2,451.430	2,622.044
<b>032113</b>	<b>Other Civil Armed Forces</b>	<b>5,228.198</b>	<b>5,877.753</b>	<b>6,212.091</b>	<b>5,716.629</b>
	<b>Police</b>	<b>PC21013</b>	<b>5,228.198</b>	<b>6,212.091</b>	<b>5,716.629</b>
	LQ4131 Punjab Constabulary	5,228.198	5,877.753	6,212.091	5,716.629
<b>032150</b>	<b>Others</b>	<b>843.777</b>	<b>1,017.739</b>	<b>857.296</b>	<b>1,004.336</b>
	<b>Police</b>	<b>PC21013</b>	<b>843.777</b>	<b>857.296</b>	<b>1,004.336</b>
	LQ4133 Police Supplied to Public Deptts. Private Bodies and Persons	276.420	357.171	322.733	368.428
	LQ4134 Qaumi Razakar Organization	271.888	377.068	243.588	305.758
	LQ4135 Works	295.469	283.500	290.975	330.150
<b>033</b>	<b>Fire Protection</b>	<b>797.567</b>	<b>803.704</b>	<b>757.687</b>	<b>709.627</b>
<b>0331</b>	<b>Fire Protection</b>	<b>797.567</b>	<b>803.704</b>	<b>757.687</b>	<b>709.627</b>
<b>033101</b>	<b>Administration</b>	<b>62.882</b>	<b>69.426</b>	<b>63.808</b>	<b>68.634</b>
	<b>Civil Defence</b>	<b>PC21032</b>	<b>62.882</b>	<b>63.808</b>	<b>68.634</b>
	LQ4301 Administration	62.882	69.426	63.808	68.634

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

Head of Account		Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>033102</b>	<b>Operations</b>	<b>734.685</b>	<b>734.278</b>	<b>693.879</b>	<b>640.993</b>
	<b>Civil Defence</b>	<b>734.685</b>	<b>734.278</b>	<b>693.879</b>	<b>640.993</b>
	LQ4302 Medical Establishment	1.991	5.023	2.218	4.258
	LQ5371 District Administration for Civil Defence	732.694	729.255	691.661	636.735
<b>034</b>	<b>Prison Administration and Operation</b>	<b>8,541.857</b>	<b>10,661.826</b>	<b>8,316.822</b>	<b>9,849.983</b>
<b>0341</b>	<b>Prison Administration and Operation</b>	<b>8,541.857</b>	<b>10,661.826</b>	<b>8,316.822</b>	<b>9,849.983</b>
<b>034101</b>	<b>Jails and Convict Settlement</b>	<b>8,388.347</b>	<b>10,434.814</b>	<b>8,141.126</b>	<b>9,617.748</b>
	<b>Jails</b>	<b>8,388.347</b>	<b>10,434.814</b>	<b>8,141.126</b>	<b>9,617.748</b>
	LQ4118 Direction	326.333	135.391	103.369	125.206
	LQ4119 Central Jails	3,577.955	4,654.486	3,527.298	4,306.747
	LQ4120 District Jails	4,340.176	5,458.451	4,354.715	5,018.990
	LQ4121 Lock Ups	37.947	55.574	40.669	50.619
	LQ4122 Jails (manufactures) Central Jails	94.191	119.265	105.534	104.821
	LQ4123 District Jails	0.424	0.847	0.361	0.818
	LQ4124 Works	11.321	10.800	9.180	10.547
<b>034120</b>	<b>Other Places of Detention and Correction</b>	<b>153.510</b>	<b>227.012</b>	<b>175.696</b>	<b>232.235</b>
	<b>General Administration</b>	<b>153.422</b>	<b>226.742</b>	<b>175.507</b>	<b>232.004</b>
	LQ4103 Reclamation and Probation Department	153.422	226.742	175.507	232.004
	<b>Miscellaneous</b>	<b>0.088</b>	<b>0.270</b>	<b>0.189</b>	<b>0.231</b>
	LQ4287 State Prisoners and Detenues	0.088	0.270	0.189	0.231
<b>036</b>	<b>Administration of Public Order</b>	<b>11,828.209</b>	<b>21,034.081</b>	<b>13,064.878</b>	<b>13,623.009</b>
<b>0361</b>	<b>Administration</b>	<b>11,828.209</b>	<b>21,034.081</b>	<b>13,064.878</b>	<b>13,623.009</b>
<b>036101</b>	<b>Secretariat / Administration</b>	<b>11,828.209</b>	<b>21,034.081</b>	<b>13,064.878</b>	<b>13,623.009</b>
	<b>General Administration</b>	<b>11,828.106</b>	<b>11,698.250</b>	<b>5,220.747</b>	<b>5,021.772</b>
	LQ4064 Home Department	1,719.342	7,476.217	1,104.309	450.174
	LQ4095 Crisis Management and Control Centre	1.866	5.959	1.994	5.233
	LQ4096 District Public Safety Commission	0.529	86.946	-	-
	LQ4097 Forensic Science Laboratory Punjab	1,063.090	1,246.541	1,294.177	1,630.214
	LQ4456 DG (Inspection)	25.641	46.422	29.643	43.414
	LQ4457 Directorate of Monitoring	79.529	112.052	90.133	106.347
	LQ4557 Punjab Emergency Service (Rescue 1122)	6,420.481	-	-	-
	LQ4558 Emergency Service Academy	126.379	-	-	-
	LQ4674 Punjab Legal Aid Agency Public Prosecution Department	-	-	15.100	38.280
	LQ5276 Public Prosecution Department	88.967	106.917	105.174	115.340
	LQ5283 Prosecutor General	1,851.842	2,002.594	2,051.471	2,093.523
	LQ5362 Child Protection Bureau	427.556	565.594	502.167	496.783
	LQ5470 Center for Professional Development of Public Prosecutors	22.884	49.008	26.579	42.464

**ESTIMATES OF EXPENDITURE**

(Rs. in million)

Head of Account		Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021	
<b>Miscellaneous</b>		<b>PC21031</b>	<b>0.103</b>	<b>9,335.831</b>	<b>7,844.131</b>	<b>8,601.237</b>
LQ4509	Rescue 1122 (Punjab Emergency Service)		0.103	9,186.284	7,681.604	8,458.864
LQ4333	Punjab Emergency Services Academy		-	149.547	162.527	142.373
<b>04</b>	<b>Economic Affairs</b>		<b>106,487.366</b>	<b>121,310.610</b>	<b>103,407.467</b>	<b>118,110.238</b>
<b>041</b>	<b>Gen. Economic, Commercial &amp; Labour Affairs</b>		<b>766.840</b>	<b>1,005.795</b>	<b>1,606.599</b>	<b>2,941.586</b>
<b>0411</b>	<b>General Economic Affairs</b>		<b>292.451</b>	<b>460.539</b>	<b>306.470</b>	<b>620.391</b>
<b>041102</b>	<b>Anthropological, Archaeological and Other</b>		<b>292.451</b>	<b>460.539</b>	<b>306.470</b>	<b>620.391</b>
<b>Miscellaneous Departments</b>		<b>PC21023</b>	<b>292.451</b>	<b>460.539</b>	<b>306.470</b>	<b>620.391</b>
LQ4239	Archaeological		75.609	183.698	82.859	227.830
LQ4358	Lahore Fort and Shalimar Gardens		63.657	72.335	73.293	104.019
LQ4544	Archaeological (Devolved Offices)		153.185	204.506	150.318	288.542
<b>0412</b>	<b>Commercial Affairs</b>		<b>0.105</b>	-	-	-
<b>041212</b>	<b>Trade Marks, Patents and Copyrights</b>		<b>0.105</b>	-	-	-
<b>Misc. Department</b>		<b>PC21023</b>	<b>0.105</b>	-	-	-
LQ4225	Weights and Measures Trade Marks and Patent Rights		0.105	-	-	-
<b>0413</b>	<b>General Labour Affairs</b>		<b>474.284</b>	<b>545.256</b>	<b>470.889</b>	<b>825.895</b>
<b>041305</b>	<b>Industrial Safety (Inspection of Boilers, Explosives, etc.)</b>		<b>0.168</b>	-	-	-
<b>Industries</b>		<b>PC21022</b>	<b>0.168</b>	-	-	-
LQ4220	Inspectorate of Boilers		0.168	-	-	-
<b>041308</b>	<b>Wage Regulation</b>		<b>7.591</b>	<b>14.903</b>	<b>6.997</b>	<b>13.570</b>
<b>Miscellaneous Department</b>		<b>PC21023</b>	<b>7.591</b>	<b>14.903</b>	<b>6.997</b>	<b>13.570</b>
LQ4229	Minimum Wages Board		7.591	14.903	6.997	13.570
<b>041310</b>	<b>Administration</b>		<b>466.525</b>	<b>530.353</b>	<b>463.892</b>	<b>812.325</b>
<b>General Administration</b>		<b>PC21010</b>	<b>63.486</b>	<b>69.394</b>	<b>64.667</b>	<b>75.597</b>
LQ4075	Labour and Human Resource Department		63.486	69.394	64.667	75.597
<b>Miscellaneous Department</b>		<b>PC21023</b>	<b>403.039</b>	<b>460.959</b>	<b>399.225</b>	<b>736.728</b>
LQ4228	Directorate of Labour Welfare		403.039	460.959	399.225	736.728
<b>0414</b>	<b>General Labour Affairs</b>		-	-	<b>829.240</b>	<b>1,495.300</b>
<b>041401</b>	<b>Food (Wheat)</b>		-	-	<b>829.240</b>	<b>1,495.300</b>
<b>Miscellaneous</b>		<b>PC21031</b>	-	-	<b>829.240</b>	<b>1,495.300</b>
LQ4679	Directorate of Food		-	-	55.998	120.641
LQ4680	District Establishment (Food)		-	-	773.242	1,374.659

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

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<b>042</b>	<b>Agri, Food, Irrigation, Forestry &amp; Fishing</b>	<b>62,917.032</b>	<b>72,352.367</b>	<b>58,865.036</b>	<b>69,100.542</b>
<b>0421</b>	<b>Agriculture</b>	<b>34,387.496</b>	<b>44,248.342</b>	<b>36,502.273</b>	<b>41,188.447</b>
<b>042101</b>	<b>Administration/Land Commission</b>	<b>543.268</b>	<b>2,668.435</b>	<b>647.216</b>	<b>771.927</b>
	<b>General Administration</b>	<b>PC21010</b>	<b>498.167</b>	<b>752.530</b>	<b>596.905</b>
	LQ4081 Agriculture Department		155.337	316.554	177.107
	LQ4082 Food Department		109.939	121.041	136.910
	LQ4083 Livestock & Dairy Development Department		82.220	148.409	100.293
	LQ4084 Forestry Wildlife Fisheries & Tourism Department		89.205	97.235	106.701
	LQ4085 Cooperative Department		46.784	56.082	55.152
	LW4065 Cane Commissioner Punjab		14.682	13.209	20.742
	<b>Agriculture</b>	<b>PC21018</b>	<b>45.101</b>	<b>1,915.905</b>	<b>50.311</b>
	LQ4191 Planning and Evaluation Cell		45.101	1,915.905	50.311
<b>042102</b>	<b>Land Management (Land Record and Colonization)</b>	<b>4,238.958</b>	<b>4,499.397</b>	<b>4,970.724</b>	<b>4,462.144</b>
	<b>Land Revenue</b>	<b>PC21002</b>	<b>4,238.958</b>	<b>4,499.397</b>	<b>4,970.724</b>
	LQ4002 Superintendence		4.914	8.088	4.586
	LQ4003 Land Record-Superintendence		27.510	41.363	30.538
	LQ4004 Consolidation of Land Holdings Superintendence		13.915	15.701	15.548
	LQ4573 Consolidation of Land Holding District		267.878	409.710	239.755
	LQ4576 Forest Reserve and Grazing Land		9.351	15.213	6.936
	LQ4577 Land Reclamation and Protection		6.543	13.707	7.882
	LQ4579 Colonization		368.432	369.591	367.117
	LQ4581 Land Record-District Charges		3,540.415	3,626.024	4,298.362
<b>042103</b>	<b>Agricultural Research and Extension Services</b>	<b>13,766.031</b>	<b>14,797.561</b>	<b>12,952.806</b>	<b>14,018.519</b>
	<b>Agriculture</b>	<b>PC21018</b>	<b>13,766.031</b>	<b>14,797.561</b>	<b>12,952.806</b>
	LQ4192 Subordinate and Expert Staff		146.060	207.188	170.679
	LQ4193 Extension Services Extension		4,797.192	6,123.292	5,548.130
	LQ4194 Extension Services Floriculture		149.351	194.957	170.229
	LQ4195 Extension Services Research		2,934.603	3,279.744	3,002.469
	LQ4196 On Farm Water Management Programme		1,253.122	1,644.224	1,325.439
	LQ4197 Agricultural Engineering Soil Conservation & Boring Operations		2,290.597	2,449.255	2,161.316
	LQ4198 Grant to Research Coordination Board Lahore		1,782.618	301.793	186.318
	LQ4199 Works		86.927	140.000	97.997
	LQ4200 Lumpsum Provision for Incentives		41.318	54.000	45.403
	LQ4529 Water Courses (Punjab Component)		51.581	54.279	52.954
	LQ4530 Water Courses (Regional Offices)		62.371	71.897	58.046
	LQ4641 Agriculture Delivery Unit (ADU)		77.993	119.210	34.825
	LQ4765 Establishment of WTO Cell in Agriculture Deptt		3.339	14.784	6.233
	LQ4781 Soil Survey of Punjab		58.290	97.311	61.780
	LQ5368 Agriculture Commission		3.692	11.172	5.121
	VQ4001 RADEC Vehari		26.977	34.455	25.867



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

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<b>042104</b>	<b>Plants Protection and Locust Control</b>	<b>PC21018</b>	<b>506.897</b>	<b>728.010</b>	<b>544.801</b>	<b>706.835</b>
	<b>Agriculture</b>		<b>506.897</b>	<b>728.010</b>	<b>544.801</b>	<b>706.835</b>
	MP4006 Plant Protection and Locust Control		506.897	728.010	544.801	706.835
<b>042106</b>	<b>Animal Husbandry</b>		<b>10,593.439</b>	<b>13,220.457</b>	<b>10,685.498</b>	<b>11,477.778</b>
	<b>Veterinary</b>	<b>PC21020</b>	<b>10,593.439</b>	<b>13,220.457</b>	<b>10,685.498</b>	<b>11,477.778</b>
	JG4121 Directorate of RCCSC Jhang		61.795	62.263	51.106	53.270
	LQ4204 Direction - Extension		5,279.575	7,639.948	5,877.394	6,388.245
	LQ4205 Direction - Research		23.496	24.785	19.036	24.353
	LQ4206 Direction-Planning & Evaluation Cell		112.640	93.080	32.837	78.244
	LQ4207 Superintendence		261.894	286.798	248.759	262.443
	LQ4208 Veterinary Education & Research		249.124	254.176	197.470	246.943
	LQ4209 Provincial Schemes (Research)		257.070	265.461	209.532	246.452
	LQ4211 Field Control & Diseases - Extension		883.202	894.588	804.321	827.551
	LQ4212 Field Control & Diseases - Research		1.216	2.574	-	2.463
	LQ4213 Breeding Operations-Govt. Farms (Research)		323.526	319.320	263.880	292.407
	LQ4214 Breeding Operations-Govt. Farms (Extension)		1,150.312	1,263.636	1,066.647	1,104.199
	LQ4215 Provincial Schemes (Farms)		7.898	8.440	6.332	7.555
	LQ4392 Breeding Operation Govtt- Farms (DLF)		543.874	590.578	492.611	506.696
	LQ4393 Provincial Scheme (Extension)		28.416	28.900	25.605	25.637
	LQ4516 Provincial Schemes - Director B.I		180.272	197.378	188.525	195.061
	LQ4521 University of Veterinary and Animal Sciences, Lahore		95.927	70.885	43.228	91.112
	LQ4663 Punjab Development Halal Agency		-	10.626	3.190	8.275
	MP4091 Directorate of Small Ruminant Multan		831.277	870.819	869.930	825.726
	RA4134 Directorate of Poultry Research Institute		301.925	336.202	285.095	291.146
<b>042107</b>	<b>CO-Operation</b>		<b>1,339.212</b>	<b>1,447.994</b>	<b>1,233.741</b>	<b>1,401.206</b>
	<b>Co-operation</b>	<b>PC21021</b>	<b>1,339.212</b>	<b>1,447.994</b>	<b>1,233.741</b>	<b>1,401.206</b>
	BO4004 Co-operative Training Institute, Bahawalpur		11.031	11.712	9.185	10.797
	FQ4003 Co-operative Training College Faisalabad		49.660	50.465	44.900	52.081
	LQ4216 Direction		94.893	113.768	84.709	126.887
	LQ4217 Superintendence		1,183.628	1,272.049	1,094.947	1,211.441
<b>042108</b>	<b>Subsidies</b>		<b>2,290.324</b>	<b>6,000.000</b>	<b>4,217.400</b>	<b>5,821.374</b>
	<b>Subsidies</b>	<b>PC21030</b>	<b>2,290.324</b>	<b>6,000.000</b>	<b>4,217.400</b>	<b>5,821.374</b>
	LQ5996 Subsidies on Agriculture		2,290.324	6,000.000	4,217.400	5,821.374
<b>042113</b>	<b>Information and Statistics</b>		<b>1,109.367</b>	<b>886.488</b>	<b>1,250.087</b>	<b>2,528.664</b>
	<b>Agriculture</b>	<b>PC21018</b>	<b>1,109.367</b>	<b>886.488</b>	<b>1,250.087</b>	<b>2,528.664</b>
	LQ5299 Agriculture Census/Statistics		1,109.367	886.488	1,250.087	2,528.664

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

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<b>0422</b>	<b>Irrigation</b>	<b>15,877.754</b>	<b>16,204.501</b>	<b>15,336.466</b>	<b>15,409.745</b>
<b>042201</b>	<b>Administration</b>	<b>1,257.446</b>	<b>1,447.105</b>	<b>1,438.315</b>	<b>1,380.134</b>
	<b>General Administration</b>	<b>PC21010</b>	<b>287.738</b>	<b>446.714</b>	<b>424.755</b>
	LQ4086 Irrigation and Power Department		287.738	446.714	339.814
	<b>Irrigation &amp; Land Reclamation</b>	<b>PC21009</b>	<b>969.708</b>	<b>1,000.391</b>	<b>1,013.560</b>
	LQ4025 Chief Engineers		405.270	395.147	402.978
	LQ4026 Chief Engineer (Water Treaty Implementation Cell)		42.113	51.413	56.940
	LQ4027 Chief Engineer (Planning and Review)		73.325	90.164	98.445
	LQ4028 Superintending Engineers		449.000	463.667	481.957
<b>042202</b>	<b>Irrigation Dams</b>	<b>318.142</b>	<b>329.603</b>	<b>286.976</b>	<b>346.424</b>
	<b>Irrigation &amp; Land Reclamation</b>	<b>PC21009</b>	<b>318.142</b>	<b>329.603</b>	<b>286.976</b>
	LQ4038 Irrigation Dams		318.142	329.603	346.424
<b>042203</b>	<b>Canals Irrigation</b>	<b>11,833.200</b>	<b>12,170.756</b>	<b>11,204.400</b>	<b>11,516.162</b>
	<b>Irrigation &amp; Land Reclamation</b>	<b>PC21009</b>	<b>11,833.200</b>	<b>12,170.756</b>	<b>11,204.400</b>
	LQ4029 Canal Irrigation (Executive)		10,032.542	10,256.594	9,725.212
	LQ4030 Chashma Right Bank Canal (Exe.)		21.234	21.296	21.397
	LQ4039 Canal Irrigation (SR)		1,669.038	1,757.130	1,634.614
	LQ4764 Greater Thal Canal		22.788	32.207	32.004
	LQ5309 Chasma Right Bank Irrigation Project Taunsa		13.688	15.410	14.886
	LQ5310 Programme Monitoring and Implementation Unit		73.910	88.119	88.049
<b>042204</b>	<b>Tubewells</b>	<b>1,391.020</b>	<b>1,173.158</b>	<b>1,149.254</b>	<b>1,086.686</b>
	<b>Irrigation &amp; Land Reclamation</b>	<b>PC21009</b>	<b>1,391.020</b>	<b>1,173.158</b>	<b>1,149.254</b>
	LQ4040 Tubewells		1,391.020	1,173.158	1,086.686
<b>042205</b>	<b>Equipment &amp; Machinery Workshops</b>	<b>701.509</b>	<b>689.101</b>	<b>764.764</b>	<b>677.252</b>
	<b>Irrigation &amp; Land Reclamation</b>	<b>PC21009</b>	<b>701.509</b>	<b>689.101</b>	<b>764.764</b>
	LQ4031 Excavator and Store Division		415.987	386.075	389.199
	LQ4032 Moghalpura Irrigation Workshop		189.691	199.319	187.027
	LQ4033 Bhalwal Irrigation Workshop		95.831	103.707	101.026
<b>042206</b>	<b>Irrigation, Research and Design</b>	<b>227.259</b>	<b>234.778</b>	<b>230.757</b>	<b>243.087</b>
	<b>Irrigation &amp; Land Reclamation</b>	<b>PC21009</b>	<b>227.259</b>	<b>234.778</b>	<b>230.757</b>
	LQ4041 Research Institute		198.625	202.184	206.753
	LQ4042 Director Design		28.634	32.594	36.334
<b>042250</b>	<b>Others</b>	<b>149.178</b>	<b>160.000</b>	<b>262.000</b>	<b>160.000</b>
	<b>Irrigation &amp; Land Reclamation</b>	<b>PC21009</b>	<b>149.178</b>	<b>160.000</b>	<b>262.000</b>
	LQ5945 Suspense		149.178	160.000	160.000

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<b>0423</b>	<b>Land Reclamation</b>	<b>367.845</b>	<b>376.714</b>	<b>347.818</b>	<b>349.708</b>
<b>042301</b>	<b>Administration</b>	<b>95.243</b>	<b>100.113</b>	<b>86.095</b>	<b>94.303</b>
	<b>Irrigation &amp; Land Reclamation</b>				
	LQ4047 Director Land Reclamation	95.243	100.113	86.095	94.303
	<b>PC21009</b>	<b>95.243</b>	<b>100.113</b>	<b>86.095</b>	<b>94.303</b>
<b>042302</b>	<b>Water Logging and Salinity Control</b>	<b>272.602</b>	<b>276.601</b>	<b>261.723</b>	<b>255.405</b>
	<b>Irrigation &amp; Land Reclamation</b>				
	LQ4048 Water Logging and Salinity Control	272.602	276.601	261.723	255.405
	<b>PC21009</b>	<b>272.602</b>	<b>276.601</b>	<b>261.723</b>	<b>255.405</b>
<b>0424</b>	<b>Forestry</b>	<b>4,363.699</b>	<b>4,920.872</b>	<b>4,297.672</b>	<b>4,937.971</b>
<b>042401</b>	<b>Preservation of Wildlife and Control of Hunting</b>	<b>758.689</b>	<b>867.756</b>	<b>803.954</b>	<b>871.119</b>
	<b>Miscellaneous Departments</b>				
	LQ4242 Preservation of Wildlife & Control of Hunting	758.689	867.756	803.954	871.119
	<b>PC21023</b>	<b>758.689</b>	<b>867.756</b>	<b>803.954</b>	<b>871.119</b>
<b>042402</b>	<b>Forestry</b>	<b>3,605.010</b>	<b>4,053.116</b>	<b>3,493.718</b>	<b>4,066.852</b>
	<b>Forestry</b>				
	LQ4011 Direction	74.611	100.945	68.368	96.302
	LQ4013 Regional and Field Establishment	2,501.296	2,992.206	2,672.997	2,958.823
	LQ4014 Conservancy and Works	1,029.103	959.965	752.353	1,011.727
	<b>PC21005</b>	<b>3,605.010</b>	<b>4,053.116</b>	<b>3,493.718</b>	<b>4,066.852</b>
<b>0425</b>	<b>Fishing</b>	<b>790.151</b>	<b>911.090</b>	<b>768.684</b>	<b>881.215</b>
<b>042501</b>	<b>Administration</b>	<b>790.151</b>	<b>911.090</b>	<b>768.684</b>	<b>881.215</b>
	<b>Fisheries</b>				
	LQ4203 Fisheries	790.151	911.090	768.684	881.215
	<b>PC21019</b>	<b>790.151</b>	<b>911.090</b>	<b>768.684</b>	<b>881.215</b>
<b>0426</b>	<b>Food</b>	<b>7,130.087</b>	<b>5,690.848</b>	<b>1,612.123</b>	<b>6,333.456</b>
<b>042601</b>	<b>Administration</b>	<b>1,965.883</b>	<b>2,590.848</b>	<b>1,612.123</b>	<b>4,333.456</b>
	<b>General Administration</b>				
	LQ4071 Communication and Works Department	250.313	279.202	262.068	263.048
	<b>PC21010</b>	<b>250.313</b>	<b>279.202</b>	<b>262.068</b>	<b>263.048</b>
	<b>Miscellaneous</b>				
	LQ4619 Punjab Food Authority	1,715.570	2,311.646	1,350.055	4,070.408
	<b>PC21031</b>	<b>1,715.570</b>	<b>2,311.646</b>	<b>1,350.055</b>	<b>4,070.408</b>
<b>042602</b>	<b>Subsidy</b>	<b>5,164.204</b>	<b>3,100.000</b>	<b>-</b>	<b>2,000.000</b>
	<b>Subsidy</b>				
	LQ4283 Wheat	5,164.204	3,100.000	-	2,000.000
	Subsidy on Wheat	-	1,000.000	-	1,000.000
	Subsidy on Ramzan Package	-	2,100.000	-	1,000.000
	<b>PC21030</b>	<b>5,164.204</b>	<b>3,100.000</b>	<b>-</b>	<b>2,000.000</b>

**ESTIMATES OF EXPENDITURE**

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<b>043</b>	<b>Fuel and Energy</b>	<b>3,133.610</b>	<b>3,135.653</b>	<b>3,150.625</b>	<b>163.343</b>
<b>0437</b>	<b>Others</b>	<b>3,133.610</b>	<b>3,135.653</b>	<b>3,150.625</b>	<b>163.343</b>
<b>043701</b>	<b>Energy Department</b>	<b>3,133.610</b>	<b>3,135.653</b>	<b>3,150.625</b>	<b>163.343</b>
	<b>General Administration</b>	<b>PC21010</b>	<b>3,133.610</b>	<b>3,150.625</b>	<b>163.343</b>
	LQ4905 Energy Department		3,133.610	3,150.625	163.343
<b>044</b>	<b>Mining and Manufacturing</b>	<b>10,208.655</b>	<b>10,327.784</b>	<b>9,453.357</b>	<b>10,902.601</b>
<b>0441</b>	<b>Manufacturing</b>	<b>9,558.187</b>	<b>9,552.516</b>	<b>8,704.559</b>	<b>10,134.522</b>
<b>044101</b>	<b>Support For Industrial Development</b>	<b>6,999.256</b>	<b>6,398.191</b>	<b>6,938.900</b>	<b>6,870.091</b>
	<b>Industries</b>	<b>PC21022</b>	<b>6,999.256</b>	<b>6,398.191</b>	<b>6,870.091</b>
	LQ4219 Grant in Aid to TEVTA		6,999.256	6,398.191	6,870.091
<b>044105</b>	<b>Administration</b>	<b>1,274.691</b>	<b>1,350.357</b>	<b>1,178.270</b>	<b>1,525.224</b>
	<b>General Administration</b>	<b>PC21010</b>	<b>876.184</b>	<b>882.081</b>	<b>779.823</b>
	LQ4087 Industries Department		498.976	502.365	643.543
	LQ4382 Mines & Minerals Department		72.290	81.340	68.634
	LQ4776 District Consumer Protection Council		74.478	88.471	84.167
	LQ5277 Punjab Consumer Protection Council		38.090	44.262	42.093
	LQ5279 District Consumer Courts		192.350	165.643	160.225
	<b>Industries</b>	<b>PC21022</b>	<b>398.507</b>	<b>468.276</b>	<b>398.447</b>
	LQ4551 Headquarters Establishment		349.443	402.040	383.923
	LQ4554 Punjab Skills Development Project		14.721	45.245	11.064
	LQ4643 Foreign Aided Fund under PSDP		34.343	20.991	36.000
	LQ4942 Punjab Skills Development Authority		-	-	95.575
<b>044120</b>	<b>Others</b>	<b>1,284.240</b>	<b>1,803.968</b>	<b>587.389</b>	<b>1,739.207</b>
	<b>Opium</b>	<b>PC21001</b>	<b>5.774</b>	<b>10.576</b>	<b>8.997</b>
	LQ4001 Opium Factory		5.774	10.576	8.997
	<b>Agriculture</b>	<b>PC21018</b>	<b>11.728</b>	<b>-</b>	<b>-</b>
	BO4003 Karkhana Allat-e-Zaree Bahawalpur		11.728	-	-
	<b>Industries</b>	<b>PC21022</b>	<b>1,266.738</b>	<b>1,793.392</b>	<b>578.392</b>
	LQ4224 Grant-in-aid to Punjab Small Industries Corporation (PSIC)		1,266.738	1,793.392	578.392
	LQ4779 Sasti Roti Authority		-	-	-
<b>0442</b>	<b>Mining</b>	<b>650.468</b>	<b>775.268</b>	<b>748.798</b>	<b>768.079</b>
<b>044201</b>	<b>Mining of Mineral Resources</b>	<b>650.468</b>	<b>775.268</b>	<b>748.798</b>	<b>768.079</b>
	<b>Other than Mineral Fuel</b>				
	<b>Industries</b>	<b>PC21022</b>	<b>650.468</b>	<b>775.268</b>	<b>748.798</b>
	LQ4221 Headquarters Establishment		110.193	131.981	113.666
	LQ4223 Inspectorate of Mines		207.095	238.330	266.090
	LQ4331 Mines Labour Welfare Commissionerate		179.323	220.084	218.357
	LW4008 Regional Establishment		153.857	184.873	169.966

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

Head of Account		Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>045</b>	<b>Construction and Transport</b>	<b>29,438.145</b>	<b>34,460.204</b>	<b>30,315.001</b>	<b>34,910.372</b>
<b>0452</b>	<b>Road Transport</b>	<b>20,732.086</b>	<b>24,910.637</b>	<b>22,490.740</b>	<b>25,911.224</b>
<b>045201</b>	<b>Administration</b>	<b>728.390</b>	<b>881.523</b>	<b>633.012</b>	<b>954.831</b>
	<b>General Administration</b>				
	PC21010	<b>261.407</b>	<b>156.349</b>	<b>115.759</b>	<b>201.234</b>
	LQ4088 Transport Department	261.407	156.349	115.759	201.234
	<b>Communications</b>				
	PC21025	<b>466.983</b>	<b>725.174</b>	<b>517.253</b>	<b>753.597</b>
	LW4001 Chief Engineers	163.212	311.190	178.799	319.034
	LW4002 Superintending Engineer	303.771	413.984	338.454	434.563
<b>045202</b>	<b>Highways, Roads and Bridges</b>	<b>11,445.137</b>	<b>11,299.764</b>	<b>9,111.804</b>	<b>11,837.343</b>
	<b>Communications</b>				
	PC21025	<b>11,445.137</b>	<b>11,299.764</b>	<b>9,111.804</b>	<b>11,837.343</b>
	LQ4263 Executive Engineer	3,821.106	3,973.483	3,826.139	4,067.832
	LQ4264 Maintenance & Repair	6,316.056	5,932.450	4,424.010	6,028.159
	LQ4265 Tools and Plants	7.401	13.500	2.168	14.880
	LQ4628 Lahore Ring Road Authority	1,241.896	1,297.970	809.563	1,647.125
	LQ5298 Director Planning & Design	58.678	82.361	49.924	79.347
<b>045205</b>	<b>Grants, Loans, Subsidies for Construction and Operation of Road Transport System</b>	<b>8,399.569</b>	<b>12,517.370</b>	<b>12,578.412</b>	<b>12,889.441</b>
	<b>Subsidies</b>				
	PC21030	<b>8,399.569</b>	<b>12,517.370</b>	<b>12,578.412</b>	<b>12,889.441</b>
	LQ5995 Subsidies on Transport	8,399.569	12,517.370	12,578.412	12,889.441
<b>045220</b>	<b>Others</b>	<b>158.990</b>	<b>211.980</b>	<b>167.512</b>	<b>229.609</b>
	<b>Communications</b>				
	PC21025	<b>158.990</b>	<b>211.980</b>	<b>167.512</b>	<b>229.609</b>
	LQ4644 Director of Road Assets Management System (RAMS)	9.407	12.541	11.778	21.298
	LW4003 Directorate of Bridges	22.244	35.782	27.404	37.480
	LW4004 Land Acquisition & Control Officers	73.692	88.513	74.319	90.275
	LW4005 Superintending Engineer/Project Cell	-	11.777	0.017	10.435
	LW4006 Road Research and Material Testing Institute	53.647	63.367	53.994	70.121
<b>0457</b>	<b>Construction (Works)</b>	<b>8,706.059</b>	<b>9,549.567</b>	<b>7,824.261</b>	<b>8,999.148</b>
<b>045701</b>	<b>Administration</b>	<b>456.921</b>	<b>597.946</b>	<b>520.398</b>	<b>552.229</b>
	<b>Civil Works</b>				
	PC21024	<b>456.921</b>	<b>597.946</b>	<b>520.398</b>	<b>552.229</b>
	LQ4351 Chief Engineers Works and Research Development	141.612	187.146	146.745	179.391
	LQ4352 Director Planning & Design	30.764	52.793	34.677	45.537
	LQ4354 Superintending Engineers	284.545	358.007	338.976	327.301
<b>045702</b>	<b>Buildings And Structures</b>	<b>7,972.672</b>	<b>8,545.602</b>	<b>7,024.272</b>	<b>8,042.955</b>
	<b>Civil Works (Charged)</b>				
	PC24024	<b>189.717</b>	<b>180.000</b>	<b>176.505</b>	<b>198.373</b>
	LQ4250 Maintenance & Repair (Charged)	189.717	180.000	176.505	198.373
	<b>Civil Works</b>				
	PC21024	<b>7,782.955</b>	<b>8,365.602</b>	<b>6,847.767</b>	<b>7,844.582</b>
	LQ4249 Executive Engineer	2,829.642	3,303.052	3,132.490	2,848.547
	LQ4251 Maintenance and Repairs	4,950.887	5,054.000	3,713.500	4,987.200
	LQ4256 Tools and Plants	2.426	8.550	1.777	8.835

**ESTIMATES OF EXPENDITURE**

(Rs. in million)

Head of Account		Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>045720</b>	<b>Others</b>	<b>276.466</b>	<b>406.019</b>	<b>279.591</b>	<b>403.964</b>
	<b>Civil Works</b>	<b>276.466</b>	<b>406.019</b>	<b>279.591</b>	<b>403.964</b>
	LQ4258 Chief Architect	217.570	332.260	219.829	335.464
	LQ4395 Director Building Research Station	58.896	73.759	59.762	68.500
<b>047</b>	<b>Other Industries</b>	<b>23.084</b>	<b>28.807</b>	<b>16.849</b>	<b>91.794</b>
<b>0472</b>	<b>Subsidies</b>	<b>23.084</b>	<b>28.807</b>	<b>16.849</b>	<b>91.794</b>
<b>047202</b>	<b>Tourism</b>	<b>23.084</b>	<b>28.807</b>	<b>16.849</b>	<b>91.794</b>
	<b>General Administration</b>	<b>PC21010</b>	<b>-</b>	<b>-</b>	<b>61.850</b>
	LQ4685 Secretary Tourism Deopartment	-	-	-	61.850
	<b>Miscellaneous Departments</b>	<b>PC21023</b>	<b>23.084</b>	<b>28.807</b>	<b>29.944</b>
	LQ4631 Tourism	13.742	10.000	9.320	10.000
	LQ5302 Department of Tourist Services	9.342	18.807	7.529	19.944
<b>05</b>	<b>Environment Protection</b>	<b>411.388</b>	<b>502.743</b>	<b>498.691</b>	<b>489.390</b>
<b>053</b>	<b>Pollution Abatement</b>	<b>411.388</b>	<b>502.743</b>	<b>498.691</b>	<b>489.390</b>
<b>0531</b>	<b>Pollution Abatement</b>	<b>411.388</b>	<b>502.743</b>	<b>498.691</b>	<b>489.390</b>
<b>053101</b>	<b>Environment Protection</b>	<b>411.388</b>	<b>502.743</b>	<b>498.691</b>	<b>489.390</b>
	<b>Public Health</b>	<b>PC21017</b>	<b>411.388</b>	<b>502.743</b>	<b>489.390</b>
	LQ4186 Environmental Protection Agency	411.388	502.743	498.691	489.390
<b>06</b>	<b>Housing and Community Amenities</b>	<b>12,887.528</b>	<b>13,813.925</b>	<b>13,357.774</b>	<b>7,848.137</b>
<b>061</b>	<b>Housing Development</b>	<b>645.443</b>	<b>766.237</b>	<b>667.525</b>	<b>748.916</b>
<b>0611</b>	<b>Housing Development</b>	<b>645.443</b>	<b>766.237</b>	<b>667.525</b>	<b>748.916</b>
<b>061101</b>	<b>Administration</b>	<b>327.333</b>	<b>367.418</b>	<b>353.448</b>	<b>364.064</b>
	<b>General Administration</b>	<b>PC21010</b>	<b>222.481</b>	<b>214.993</b>	<b>214.569</b>
	LQ4076 HUD & PHE Department	165.350	143.011	174.791	144.884
	LQ4077 Environment Protection Deptt	39.667	34.092	45.496	35.570
	LQ4552 Registrar Punjab Environmental Tribunal	17.464	37.890	20.704	34.115
	<b>Housing and Physical Planning</b>	<b>PC21026</b>	<b>104.852</b>	<b>152.425</b>	<b>112.457</b>
	LQ4275 Head Quarter Establishment	104.852	152.425	112.457	149.495
<b>061102</b>	<b>Low Cost Housing</b>	<b>318.110</b>	<b>398.819</b>	<b>314.077</b>	<b>384.852</b>
	<b>Housing &amp; Physical Planning Department</b>	<b>PC21026</b>	<b>318.110</b>	<b>398.819</b>	<b>314.077</b>
	LQ4762 Field Formations	318.110	398.819	314.077	384.852
<b>062</b>	<b>Community Development</b>	<b>1,435.651</b>	<b>3,479.526</b>	<b>3,026.489</b>	<b>1,299.308</b>
<b>0621</b>	<b>Urban Development</b>	<b>124.283</b>	<b>113.391</b>	<b>101.901</b>	<b>100.700</b>
<b>062101</b>	<b>Administration</b>				
	<b>Public Health</b>	<b>PC21017</b>	<b>124.283</b>	<b>113.391</b>	<b>101.901</b>
	LQ4932 Fort Monroe Development Authority	124.283	113.391	101.901	-
	LQ4941 Koh-e-Suleman Development Authority	-	-	-	100.700

**ESTIMATES OF EXPENDITURE**

(Rs. in million)

Head of Account		Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021	
<b>0622</b>	<b>Rural Development</b>	<b>1,311.368</b>	<b>3,366.135</b>	<b>2,924.588</b>	<b>1,198.608</b>	
<b>062202</b>	<b>Rural Works Programme</b>	<b>1,311.368</b>	<b>3,366.135</b>	<b>2,924.588</b>	<b>1,198.608</b>	
	<b>Miscellaneous</b>	<b>PC21031</b>	<b>1,311.368</b>	<b>3,366.135</b>	<b>2,924.588</b>	<b>1,198.608</b>
	LQ4288 Provincial Directorate (LG&CD)	90.000	2,223.297	1,534.097	118.781	
	LQ4289 District Establishment (LG&CD)	885.859	696.336	1,011.828	667.969	
	LQ4291 Directorate of Katchi Abadis	42.410	57.757	45.121	56.214	
	LQ4309 Walled City of Lahore Authority	293.099	388.745	333.542	355.644	
<b>063</b>	<b>Water Supply</b>	<b>10,806.434</b>	<b>9,568.162</b>	<b>9,663.760</b>	<b>5,799.913</b>	
<b>0631</b>	<b>Water Supply</b>	<b>10,806.434</b>	<b>9,568.162</b>	<b>9,663.760</b>	<b>5,799.913</b>	
<b>063101</b>	<b>Administration</b>	<b>2,106.285</b>	<b>2,514.105</b>	<b>2,132.277</b>	<b>2,663.219</b>	
	<b>Public Health</b>	<b>PC21017</b>	<b>2,106.285</b>	<b>2,514.105</b>	<b>2,132.277</b>	<b>2,663.219</b>
	LQ4201 Chief Engineer (North Zone)	1,111.283	1,684.549	1,130.520	1,754.043	
	LQ4202 Chief Engineer (South Zone)	995.002	829.556	1,001.757	909.176	
<b>063102</b>	<b>Works (Construction) and Operations</b>	<b>-</b>	<b>-</b>	<b>93.634</b>	<b>168.721</b>	
	<b>Public Health</b>	<b>PC21017</b>	<b>-</b>	<b>93.634</b>	<b>168.721</b>	
	LQ4682 Punjab Aab-e-Pak Authority Lahore	-	-	93.634	168.721	
<b>063103</b>	<b>GRANTS, LOANS &amp; SUBSIDIES</b>	<b>8,700.149</b>	<b>7,054.051</b>	<b>7,437.849</b>	<b>2,967.961</b>	
	<b>Public Health</b>	<b>PC21017</b>	<b>8,700.149</b>	<b>7,054.051</b>	<b>7,437.849</b>	<b>2,967.961</b>
	LQ4324 Grant in Aid to WASA's	4,022.070	4,159.965	4,449.965	30.000	
	LQ4326 Punjab Large Cities Governance	2,080.519	-	-	-	
	LQ4340 DG Parks & Horticulture Authority	1,919.637	1,900.000	1,952.252	1,900.000	
	LQ4546 PHA Sargodha	30.030	62.489	62.489	62.489	
	LQ4547 PHA Sahiwal	22.831	46.000	46.000	46.000	
	LQ4548 PHA DG Khan	22.175	44.779	44.779	44.779	
	LQ4549 PHA Bahawalpur	23.997	47.994	47.994	47.994	
	LQ4550 PHA Gujranwala	19.946	39.894	39.894	39.894	
	LQ4671 Dera Ghazi Khan Development Authority	-	41.283	77.081	85.158	
	LQ4901 MD PHA Faisalabad	315.344	250.000	255.158	250.000	
	LQ4903 MD PHA Multan	150.000	304.374	304.964	304.374	
	LQ4904 MD PHA Rawalpindi	93.600	157.273	157.273	157.273	
<b>063120</b>	<b>Others</b>	<b>-</b>	<b>0.006</b>	<b>-</b>	<b>0.012</b>	
	<b>Public Health</b>	<b>PC21017</b>	<b>-</b>	<b>0.006</b>	<b>0.012</b>	
	LQ4512 Superintendence Engineer	-	0.003	-	0.006	
	LQ4513 Executive Engineer	-	0.003	-	0.006	

**ESTIMATES OF EXPENDITURE**

(Rs. in million)

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<b>07</b>	<b>Health</b>	<b>117,137.551</b>	<b>145,151.471</b>	<b>153,982.985</b>	<b>157,071.330</b>	
<b>073</b>	<b>Hospital Services</b>	<b>91,483.367</b>	<b>117,000.693</b>	<b>126,174.519</b>	<b>127,151.911</b>	
<b>0731</b>	<b>General Hospitals Services</b>	<b>90,591.776</b>	<b>115,876.701</b>	<b>125,110.261</b>	<b>126,066.609</b>	
<b>073101</b>	<b>General Hospitals Services</b>	<b>85,763.584</b>	<b>109,876.701</b>	<b>121,010.261</b>	<b>120,066.609</b>	
	<b>Health</b>	<b>PC21016</b>	<b>85,763.584</b>	<b>109,876.701</b>	<b>121,010.261</b>	<b>120,066.609</b>
BO4002	B.V. Hospital/QAMC	5,099.674	7,272.877	6,336.763	6,923.103	
FQ4001	DHQ Hospital / Allied Hospital Punjab Medical College	5,975.879	7,701.076	7,560.319	7,786.937	
FQ4551	Faisalabad Institute of Cardiology	1,435.108	1,778.650	2,077.690	1,808.573	
LQ4166	Model Chest Clinic	8.055	18.046	14.656	19.352	
LQ4167	Dental Hospital	297.685	382.847	323.752	410.792	
LQ4168	Pediatric Hospital/institute Lahore, Nursing School-cum-Hostel	4,022.903	5,174.373	5,703.760	5,263.513	
LQ4169	Other Hospitals & Dispensaries Mufassil Hospitals and Dispensaries	23.883	24.958	22.815	24.358	
LQ4171	Lahore General Hospital Lahore/PGMI	7,010.405	6,787.971	6,037.945	6,236.903	
LQ4172	Jinnah Hospital / AIMC	5,839.437	6,226.111	7,015.404	9,755.920	
LQ4173	Punjab Institute of Cardiology	2,951.478	3,869.004	4,121.938	3,806.705	
LQ4175	Ganga Ram Hospital / Fatima Jinnah Medical College	2,998.850	3,481.353	4,077.050	3,531.733	
LQ4176	Services Hospital / SIMS	4,448.350	5,225.317	4,915.168	5,265.989	
MP4005	Nishtar Hospital/Nishtar Medical College	4,291.368	5,623.434	5,458.564	5,578.132	
MP4009	Multam Institute of Cardiology	1,561.614	2,102.877	1,994.235	2,016.836	
MP4010	Children Complex, Multan	1,337.429	1,570.737	1,567.123	1,503.327	
RA4004	Tuberculosis Sanitarium, Samli	113.437	150.101	126.719	136.811	
RA4005	DHQ / RGH / Holy Family Hospital / RMC	5,109.642	6,379.840	6,124.529	6,476.211	
RR4001	Sh. Zayed Hospital, R. Y. Khan	2,882.010	4,283.101	4,162.829	4,234.902	
LQ4012	Gujranwala Medical College	1,941.754	3,206.397	2,441.829	3,289.590	
LQ4035	Sialkot Medical College	1,705.453	2,470.700	1,900.851	2,676.378	
LQ4046	Sahiwal Medical College	1,332.435	1,782.806	1,750.785	1,909.225	
LQ4292	Shaikh Zayed Postgraduate Medical Institute, Lahore	3,097.222	3,034.168	3,450.502	-	
LQ4308	Rawalpindi Institute of Cardiology, Rawalpindi	2,052.046	2,239.468	2,386.741	2,124.761	
LQ4458	Provision of free medicines to DHQ & THQ Hospitals	-	1,000.000	-	1,000.000	
LQ4469	Lumpsum Provision for Kidney Centers in Public Sector Hospitals	-	900.000	215.866	675.000	
LQ4471	Nishtar Institute of Dentistry, Multan	346.107	397.651	412.386	415.103	
LQ4543	D G Khan Medical College	2,168.732	3,272.149	3,116.384	3,395.751	
LQ4589	Nawaz Sharif Hospital Yakki Gate	818.494	911.357	1,092.783	844.999	
LQ4618	Kot Khawaja Saeed Hospital, Lahore	862.636	995.680	1,110.781	993.405	
LQ4627	Shahdara Hospital, Lahore	691.394	932.108	1,060.950	996.123	
LQ4629	Prevention and Control of Epidemics in Punjab	839.600	993.984	925.064	923.159	
LQ4645	Specialized Healthcare & Medical Education Department (Grant in Aid)	-	-	13,058.908	8,044.000	



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LQ4650	Wazirabad Institute of Cardiology	606.024	1,141.992	821.445	1,076.708
LQ4654	Policy and Strategic Planning Unit	73.616	96.438	91.260	82.701
LQ4655	National Program for Family Planning & Primary Health Clinic Punjab under IRMNCH of Nutrition Program	-	-	899.873	889.873
LQ4660	Allocation of funds for improvement of Health Facilities	-	3,300.000	2,426.663	3,300.000
LQ4933	Multan Institute of Kidney Disease	-	600.000	-	800.000
LQ4940	Punjab Institute of Neuro Sceinces, Lahore	-	-	543.897	1,478.967
LQ5041	Children Hospital FSD	743.285	942.542	1,042.735	857.578
LQ5270	Funds for DHQs/THQs in Punjab	-	1,000.000	500.000	1,000.000
LQ5304	Government Said Mitha Hospital	453.445	541.743	545.879	562.406
LQ5305	Punjab Health Care Commission	492.845	625.000	637.500	625.000
LQ5474	Revamping Program for DHQ/THQ Hospitals all Over the Punjab	4,824.346	2,000.000	3,998.000	2,000.000
LQ5503	Mian Munshi Hospital, Lahore	478.095	587.318	559.574	518.508
LQ5879	Mayo Hospital, Lahore	5,622.833	7,281.769	6,937.827	7,199.208
LQ5882	Lady Willington Hospital, Lahore	662.841	793.654	750.363	820.054
LQ5883	Lady Aitchison Hospital, Lahore	422.216	565.459	536.102	567.754
LW4096	Punjab Institute of Preventive Ophthalmology	120.958	211.645	154.054	220.261
<b>073105</b>	<b>Punjab Health facilities Management Company</b>	<b>4,828.192</b>	<b>6,000.000</b>	<b>4,100.000</b>	<b>6,000.000</b>
	<b>Health</b>	<b>PC21016</b>	<b>4,828.192</b>	<b>4,100.000</b>	<b>6,000.000</b>
	LQ5045 Punjab Health Facilities Management Company		4,828.192	4,100.000	6,000.000
<b>0732</b>	<b>Special Hospital Services</b>	<b>891.591</b>	<b>1,123.992</b>	<b>1,064.258</b>	<b>1,085.302</b>
<b>073201</b>	<b>Special Hospital Services (Mental Hospital)</b>	<b>891.591</b>	<b>1,123.992</b>	<b>1,064.258</b>	<b>1,085.302</b>
	<b>Health</b>	<b>PC21016</b>	<b>891.591</b>	<b>1,064.258</b>	<b>1,085.302</b>
	LQ4181 Mental Hospital		891.591	1,064.258	1,085.302
<b>074</b>	<b>Public Health Services</b>	<b>4,907.294</b>	<b>6,212.949</b>	<b>5,081.290</b>	<b>6,003.205</b>
<b>0741</b>	<b>Public Health Services</b>	<b>4,907.294</b>	<b>6,212.949</b>	<b>5,081.290</b>	<b>6,003.205</b>
<b>074104</b>	<b>Chemical Examiner and Laboratories</b>	<b>611.898</b>	<b>988.044</b>	<b>702.084</b>	<b>882.902</b>
	<b>Health</b>	<b>PC21016</b>	<b>611.898</b>	<b>702.084</b>	<b>882.902</b>
	LQ4183 Bacteriological Laboratory		15.934	14.227	29.846
	LQ4185 Drug Laboratories		570.542	667.968	822.652
	LQ4542 Chief Chemical Examiner Laboratory Punjab, Lahore		25.422	19.889	30.404
<b>074107</b>	<b>Population Welfare Measures</b>	<b>4,295.396</b>	<b>5,224.905</b>	<b>4,379.206</b>	<b>5,120.303</b>
	<b>General Administration</b>	<b>PC21010</b>	<b>92.980</b>	<b>99.302</b>	<b>99.631</b>
	LQ4575 Directorate of P&P		22.166	18.356	24.233
	LQ5364 Population Welfare Department		70.814	80.946	75.398
	<b>Miscellaneous Department</b>	<b>PC21023</b>	<b>4,202.416</b>	<b>4,279.904</b>	<b>5,020.672</b>
	LQ4553 DG Population Welfare LHR		4,202.416	4,279.904	5,020.672

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

Head of Account		Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>076</b>	<b>Health Administration</b>	<b>20,746.890</b>	<b>21,937.829</b>	<b>22,727.176</b>	<b>23,916.214</b>
<b>0761</b>	<b>Administration</b>	<b>20,746.890</b>	<b>21,937.829</b>	<b>22,727.176</b>	<b>23,916.214</b>
<b>076101</b>	<b>Administration</b>	<b>20,746.890</b>	<b>21,937.829</b>	<b>22,727.176</b>	<b>23,916.214</b>
	<b>General Administration</b>	<b>PC21010</b>	<b>959.267</b>	<b>1,387.602</b>	<b>1,192.593</b>
	LQ4074 Health Department		441.903	988.942	532.896
	LQ4105 Drug Courts		99.010	124.872	107.365
	LQ4674 Punjab Agriculture Food & Drug Authority (PAFDA)		-	-	6.818
	LQ4795 Primary & Secondary Health Care		418.354	273.788	545.514
	<b>Health</b>	<b>PC21016</b>	<b>19,787.623</b>	<b>20,550.227</b>	<b>21,534.583</b>
	LQ4160 Directorate of Nursing Services, Punjab		24.597	1,092.568	764.733
	LQ4161 Superintendence		13,144.607	7,153.378	16,387.618
	LQ4162 Grant-in-aid		3,242.450	443.556	9.245
	LQ4163 Provincial Blood Transfusion Services		821.459	1,253.050	1,158.360
	LQ4164 Central Medical Equipment Repair Workshop at Lahore		9.226	18.675	19.942
	LQ4165 Audit Cell		20.641	44.136	19.895
	LQ4560 Punjab Human Organ Transplant Authority		163.440	232.198	129.100
	LQ4622 Blood Transfusion Authority		7.793	18.210	8.870
	LQ4633 Aziz Bhatti Shaheed Hospital, Gujrat		986.644	1,475.945	1,333.090
	LQ4669 Surgeon Medicolegal Punjab Lahore		14.643	36.001	22.170
	LQ4786 DHQ Teaching Hospital, Sargodha		1,338.353	1,461.226	1,652.771
	LQ4938 Grant-in-aid (SHC&ME)		-	7,285.000	-
	MP4004 Central Medical Equipment Repair Workshop at Multan		5.890	16.913	11.500
	SQ4001 Central Medical Equipment Repair Workshop at Sargodha		7.880	19.371	17.289
<b>08</b>	<b>Recreational, Culture and Religion</b>	<b>2,910.962</b>	<b>3,842.335</b>	<b>3,777.389</b>	<b>3,779.852</b>
<b>081</b>	<b>Recreational and Sporting Services</b>	<b>869.765</b>	<b>1,018.467</b>	<b>950.838</b>	<b>920.764</b>
<b>0811</b>	<b>Recreational and Sporting Services</b>	<b>869.765</b>	<b>1,018.467</b>	<b>950.838</b>	<b>920.764</b>
<b>081103</b>	<b>Zoo and other Entertainments Services</b>	<b>38.407</b>	<b>43.265</b>	<b>34.020</b>	<b>41.559</b>
	<b>Miscellaneous Departments</b>	<b>PC21023</b>	<b>38.407</b>	<b>43.265</b>	<b>34.020</b>
	LQ4240 Zoo and Other Entertainment Places		37.470	41.020	32.891
	BO4055 Zoological Garden/Bahawalpur Museum		0.937	2.245	1.129
<b>081105</b>	<b>Administration</b>	<b>831.358</b>	<b>975.202</b>	<b>916.818</b>	<b>879.205</b>
	<b>General Administration</b>	<b>PC21010</b>	<b>831.358</b>	<b>975.202</b>	<b>916.818</b>
	LQ4152 Grants to Punjab Sports Board		68.975	39.598	115.389
	LQ4153 Directorate General Sports		701.553	860.280	739.015
	LQ4379 Sports Department		0.761	-	-
	LQ5142 Youth Affairs Sports Archeology		60.069	75.324	62.414

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

Head of Account		Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>082</b>	<b>Cultural Services</b>	<b>784.129</b>	<b>1,035.888</b>	<b>818.706</b>	<b>1,028.683</b>
<b>0821</b>	<b>Cultural Services</b>	<b>784.129</b>	<b>1,035.888</b>	<b>818.706</b>	<b>1,028.683</b>
<b>082105</b>	<b>Promotion Of Cultural Activities</b>	<b>661.646</b>	<b>889.309</b>	<b>686.023</b>	<b>883.366</b>
	<b>Miscellaneous Departments</b>	<b>PC21023</b>	<b>661.646</b>	<b>889.309</b>	<b>686.023</b>
	LQ4241 Promotion of Cultural Activities		146.616	124.001	127.930
	LQ4522 Lahore Arts Council Lahore		247.462	324.484	317.400
	LQ4523 Punjab Council of Arts Lahore		207.492	369.701	354.238
	LQ4525 Punjab Institute of Language Arts & Cult		60.076	71.123	83.798
<b>082120</b>	<b>Others</b>	<b>122.483</b>	<b>146.579</b>	<b>132.683</b>	<b>145.317</b>
	<b>Public Health</b>	<b>PC21017</b>	<b>122.483</b>	<b>146.579</b>	<b>132.683</b>
	LQ4541 Project Director Bagh-e-Jinnah PHA		122.483	146.579	132.683
<b>083</b>	<b>Broadcasting and Publishing</b>	<b>843.479</b>	<b>1,035.833</b>	<b>827.139</b>	<b>1,141.857</b>
<b>0831</b>	<b>Broadcasting and Publishing</b>	<b>843.479</b>	<b>1,035.833</b>	<b>827.139</b>	<b>1,141.857</b>
<b>083103</b>	<b>Publicity</b>	<b>152.154</b>	<b>174.901</b>	<b>145.507</b>	<b>158.310</b>
	<b>Agriculture</b>	<b>PC21018</b>	<b>152.154</b>	<b>174.901</b>	<b>145.507</b>
	LQ4188 Agriculture Information Bureau		152.154	174.901	145.507
<b>083104</b>	<b>Public Relations</b>	<b>691.325</b>	<b>860.932</b>	<b>681.632</b>	<b>983.547</b>
	<b>Miscellaneous Departments</b>	<b>PC21023</b>	<b>691.325</b>	<b>860.932</b>	<b>681.632</b>
	LQ4237 Public Relations		691.325	860.932	681.632
<b>084</b>	<b>Religious Affairs</b>	<b>277.551</b>	<b>569.943</b>	<b>1,028.867</b>	<b>517.145</b>
<b>0841</b>	<b>Religious Affairs</b>	<b>277.551</b>	<b>569.943</b>	<b>1,028.867</b>	<b>517.145</b>
<b>084103</b>	<b>Auqaf</b>	<b>54.810</b>	<b>64.428</b>	<b>62.503</b>	<b>61.741</b>
	<b>General Administration</b>	<b>PC21010</b>	<b>54.810</b>	<b>64.428</b>	<b>62.503</b>
	LQ4080 Auqaf Department		54.810	64.428	62.503
<b>084104</b>	<b>Minority Affairs</b>	<b>-</b>	<b>220.000</b>	<b>-</b>	<b>184.000</b>
	<b>Miscellaneous Departments</b>	<b>PC21023</b>	<b>-</b>	<b>220.000</b>	<b>-</b>
	LQ4632 Minorities		-	220.000	-
<b>084105</b>	<b>Religious and Other Charitable Institutions</b>	<b>222.741</b>	<b>285.515</b>	<b>966.364</b>	<b>271.404</b>
	<b>Miscellaneous</b>	<b>PC21031</b>	<b>222.741</b>	<b>285.515</b>	<b>966.364</b>
	LQ4299 Headquarters Establishment (Zakat)		42.185	61.355	59.710
	LQ4300 District Establishment (Zakat)		180.556	224.160	211.694
<b>086</b>	<b>Admin. of Info., Recreation &amp; Culture</b>	<b>136.038</b>	<b>182.204</b>	<b>151.839</b>	<b>171.403</b>
<b>0861</b>	<b>Admin. of Info., Recreation &amp; Culture</b>	<b>136.038</b>	<b>182.204</b>	<b>151.839</b>	<b>171.403</b>
<b>086101</b>	<b>Administration</b>	<b>136.038</b>	<b>182.204</b>	<b>151.839</b>	<b>171.403</b>
	<b>General Administration</b>	<b>PC21010</b>	<b>88.257</b>	<b>130.848</b>	<b>117.803</b>
	LQ4069 Information Culture and Youth Affairs Dept.		88.257	130.848	117.803

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

Head of Account		Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021	
<b>Miscellaneous Department</b>		<b>PC21023</b>	<b>47.781</b>	<b>51.356</b>	<b>34.036</b>	<b>41.803</b>
LQ5473	Punjab Information Commission	47.781	51.356	34.036	41.803	
<b>09</b>	<b>Education Affairs and Services</b>	<b>63,382.110</b>	<b>71,311.022</b>	<b>61,106.628</b>	<b>71,802.597</b>	
<b>091</b>	<b>Pre. &amp; Primary Education Affair Services</b>	<b>1,094.617</b>	<b>1,712.100</b>	<b>1,351.120</b>	<b>2,089.459</b>	
<b>0911</b>	<b>Pre. &amp; Primary Education Affair Services</b>	<b>1,094.617</b>	<b>1,712.100</b>	<b>1,351.120</b>	<b>2,089.459</b>	
<b>091103</b>	<b>Administration</b>	<b>117.765</b>	<b>218.511</b>	<b>134.577</b>	<b>631.959</b>	
<b>School Education</b>		<b>PC21015</b>	<b>117.765</b>	<b>218.511</b>	<b>134.577</b>	<b>631.959</b>
LQ4334	Literacy & Non Formal Basic Education Lahore	-	-	-	419.055	
LQ4478	Direction (Elementary Education)	117.765	218.511	134.577	212.904	
<b>091120</b>	<b>Others</b>	<b>976.852</b>	<b>1,493.589</b>	<b>1,216.543</b>	<b>1,457.500</b>	
<b>School Education</b>		<b>PC21015</b>	<b>976.852</b>	<b>1,493.589</b>	<b>1,216.543</b>	<b>1,457.500</b>
LQ4480	Elementary Teachers Training College	976.852	1,493.589	1,216.543	1,457.500	
<b>092</b>	<b>Secondary Education Affairs and Services</b>	<b>27,427.724</b>	<b>29,331.885</b>	<b>22,234.001</b>	<b>30,366.212</b>	
<b>0921</b>	<b>Secondary Education Affairs and Services</b>	<b>27,427.724</b>	<b>29,331.885</b>	<b>22,234.001</b>	<b>30,366.212</b>	
<b>092102</b>	<b>Administration</b>	<b>21,737.808</b>	<b>22,070.924</b>	<b>16,462.688</b>	<b>22,865.350</b>	
<b>School Education</b>		<b>PC21015</b>	<b>21,737.808</b>	<b>22,070.924</b>	<b>16,462.688</b>	<b>22,865.350</b>
LQ4479	Direction (Secondary Education)	124.251	197.506	135.263	55.651	
LQ4481	Programme Management & Implementation Unit	21,613.557	21,873.418	16,327.425	22,809.699	
<b>092120</b>	<b>Others</b>	<b>5,689.916</b>	<b>7,260.961</b>	<b>5,771.313</b>	<b>7,500.862</b>	
<b>Higher Education</b>		<b>PC21015</b>	<b>5,689.916</b>	<b>7,260.961</b>	<b>5,771.313</b>	<b>7,500.862</b>
AQ4002	Cadet College Hassanabdal	117.200	90.000	87.000	80.800	
BO4008	Sadiq Public High School Bahawalpur	20.000	20.000	20.000	17.706	
LQ4483	Punjab Examination Commission	1,519.119	1,135.830	446.899	901.026	
LQ4487	Government Central Model School	96.747	97.095	99.772	85.952	
LQ4493	Chief Minister's Monitoring Force	391.917	664.642	347.530	644.587	
LQ4494	Miscellaneous Grants School Education	2,678.028	3,977.800	4,466.893	4,558.343	
LQ4496	In Service Teachers Training	688.844	1,122.296	186.908	940.459	
LQ4497	Lawrence College Ghora Gali Murree	115.596	115.596	85.596	113.803	
LQ4620	National Museum of Science & Technology Lahore	28.206	37.702	26.766	35.891	
LQ4621	National Education Equipment Center	34.259	-	3.949	-	
LQ4670	Divisional Directorate of Secondary	-	-	-	122.295	
<b>093</b>	<b>Tertiary Education Affairs and Services</b>	<b>30,719.585</b>	<b>35,288.366</b>	<b>31,949.546</b>	<b>34,851.976</b>	
<b>0931</b>	<b>Tertiary Education Affairs and Services</b>	<b>30,719.585</b>	<b>35,288.366</b>	<b>31,949.546</b>	<b>34,851.976</b>	
<b>093101</b>	<b>General Universities / Colleges / Insts.</b>	<b>21,814.298</b>	<b>24,517.167</b>	<b>21,991.853</b>	<b>24,073.008</b>	
<b>Higher Education</b>		<b>PC21015</b>	<b>21,814.298</b>	<b>24,517.167</b>	<b>21,991.853</b>	<b>24,073.008</b>
LQ4145	Arts Colleges	21,814.298	24,517.167	21,791.853	22,797.878	

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

Head of Account		Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021		
LQ4676	University of Mianwali	-	-	-	239.000		
LQ4677	Rawalpindi Women University Rawalpindi	-	-	100.000	300.000		
LQ4683	University of Home Economics Lahore	-	-	100.000	348.079		
LQ4684	University of Chakwal	-	-	-	388.050		
LQ4688	Khwaja Fareed University of Engineering and Information Technology R.Y. Khan	-	-	-	0.001		
<b>093102</b>	<b>Professional/Technical Universities/ Colleges/Institutes</b>	<b>5,533.499</b>	<b>6,847.253</b>	<b>6,057.087</b>	<b>7,124.939</b>		
	<b>School Education</b>		<b>PC21015</b>	<b>2,820.429</b>	<b>3,167.728</b>	<b>2,742.544</b>	<b>2,860.672</b>
LQ4146	Professional Colleges	220.684	241.725	209.461	83.237		
LQ4304	Commerce Colleges	2,599.745	2,926.003	2,533.083	2,777.435		
	<b>Health</b>		<b>PC21016</b>	<b>2,365.887</b>	<b>3,232.697</b>	<b>2,962.628</b>	<b>3,814.325</b>
LQ4155	College of Nursing, Punjab	66.639	82.740	72.467	74.370		
LQ4156	College of Community Medicines Lahore	168.227	362.083	275.979	411.962		
LQ4157	De-Montmorency College of Dentistry	200.429	249.977	230.199	273.116		
LQ4158	Provincial Health Development Centre	19.168	44.878	24.770	42.470		
LQ4394	School of Allied Health Sciences Children, Lahore	4.108	36.976	4.921	37.292		
LQ4505	University of Health Sciences, Lahore	45.182	-	-	-		
LQ4559	College of Nursing KEMU Lahore	138.837	130.461	127.492	126.564		
LQ4640	Postgraduate Institute of Allied Health Sciences, Faisalabad.	190.394	504.348	315.241	543.810		
LQ5242	Public Health Nursing School in Punjab	318.906	476.420	481.900	477.728		
LQ5878	School Nursing at Mayo Hospital, Lahore	-	15.528	-	14.651		
LW4113	King Edward Medical University Lahore	1,213.997	1,329.286	1,429.659	1,812.362		
	<b>Agriculture</b>		<b>PC21018</b>	<b>347.183</b>	<b>446.828</b>	<b>351.915</b>	<b>449.942</b>
RA4006	University of ARID Agriculture	77.998	71.003	75.480	62.893		
LQ4190	Agriculture Training Institute	158.205	262.871	164.960	274.655		
LQ4664	Muhammad Nawaz Sharif University of Agriculture Multan	17.320	18.889	17.410	18.329		
LQ4777	University of Agriculture, Faisalabad	93.660	94.065	94.065	94.065		
<b>093103</b>	<b>Administration</b>	<b>1,147.770</b>	<b>1,710.182</b>	<b>1,367.204</b>	<b>1,359.480</b>		
	<b>General Administration</b>		<b>PC21010</b>	<b>581.954</b>	<b>969.878</b>	<b>634.794</b>	<b>643.142</b>
LQ4073	Literacy Department	89.687	97.067	89.457	88.083		
LQ4448	Higher Education Department	204.579	392.457	221.737	209.975		
LQ4451	School Education Department	270.814	462.311	308.956	334.830		
LQ4766	Monitoring and Evaluation Cell	16.874	18.043	14.644	10.254		
	<b>School Education</b>		<b>PC21015</b>	<b>565.816</b>	<b>740.304</b>	<b>732.410</b>	<b>716.338</b>
LQ4140	Direction (Colleges)	90.318	98.838	99.546	92.499		
LQ4332	Punjab Higher Education Commission	149.997	300.000	300.000	300.000		
LQ5308	Inspection ( Colleges)	325.501	341.466	332.864	323.839		
<b>093120</b>	<b>Others</b>	<b>2,224.018</b>	<b>2,213.764</b>	<b>2,533.402</b>	<b>2,294.549</b>		
	<b>Higher Education</b>		<b>PC21015</b>	<b>2,224.018</b>	<b>2,213.764</b>	<b>2,533.402</b>	<b>2,294.549</b>
FQ4004	Government College University Faisalabad	45.364	13.000	35.328	11.752		
GU4003	University of Gujrat	154.795	78.487	151.698	69.507		

**ESTIMATES OF EXPENDITURE**

(Rs. in million)

Head of Account		Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
LQ4482	Government College University, Lahore	31.670	10.100	17.246	9.461
LQ4485	Lahore College for Women University Lahore	219.051	135.763	203.185	127.782
LQ4486	University of Education, Lahore	69.710	157.218	54.824	157.551
LQ4488	Queen Mary College, Lahore	193.799	176.000	195.944	168.417
LQ4489	Kinnaird College for Women Lahore	40.608	39.335	41.327	35.766
LQ4490	Government Fatima Jinnah College for Women Chuna Mandi Lahore	133.034	132.963	136.532	127.029
LQ4495	Miscellaneous Grants Higher Education	-	450.000	-	240.000
LQ4499	Government Degree College Kahuta	24.646	27.110	35.464	26.064
LQ4500	University of Sargodha	114.717	80.331	98.994	74.105
LQ4661	University of Jhang	-	-	100.000	92.327
LQ4662	University of Okara	265.431	-	200.000	92.677
LQ4788	Government College Women University Multan	169.867	156.629	143.283	146.176
LQ4789	Government College Women University Sialkot	50.700	72.830	66.351	70.184
LQ4790	Government College Women University Faisalabad	187.291	150.669	192.760	146.289
LQ4791	Government College Women University Bahawalpur	97.006	115.834	92.122	95.623
LQ4936	University of Narowal	-	-	200.000	92.746
LQ4939	University of Narowal	9.579	-	151.537	95.461
LQ5151	Information Technology University Lahore	416.750	417.495	416.807	415.632
<b>094</b>	<b>Education Services not definable by Level</b>	<b>260.523</b>	<b>279.607</b>	<b>271.132</b>	<b>271.455</b>
<b>0941</b>	<b>Education Services not definable by Level</b>	<b>260.523</b>	<b>279.607</b>	<b>271.132</b>	<b>271.455</b>
<b>094101</b>	<b>School For Handicapped / Retarded Persons</b>	<b>260.523</b>	<b>279.607</b>	<b>271.132</b>	<b>271.455</b>
	<b>General Administration</b>	<b>PC21010</b>	<b>55.657</b>	<b>48.971</b>	<b>57.589</b>
LQ4378	Special Education Department		55.657	48.971	54.884
	<b>Education</b>	<b>PC21015</b>	<b>204.866</b>	<b>230.636</b>	<b>213.543</b>
LQ4148	Directorate of Special Education		204.866	213.543	216.571
<b>095</b>	<b>Subsidiary Services to Education</b>	<b>432.308</b>	<b>576.785</b>	<b>485.243</b>	<b>566.422</b>
<b>0951</b>	<b>Subsidiary Services to Education</b>	<b>432.308</b>	<b>576.785</b>	<b>485.243</b>	<b>566.422</b>
<b>095101</b>	<b>Archives Library and Museums</b>	<b>432.308</b>	<b>576.785</b>	<b>485.243</b>	<b>566.422</b>
	<b>Museum</b>	<b>PC21014</b>	<b>152.188</b>	<b>199.017</b>	<b>143.759</b>
LQ4527	Bahawalpur Museum Bahawalpur		25.149	31.863	34.149
LQ4528	Lahore Museum		122.037	159.730	155.055
LQ4625	Laylpur Museum Faisalabad		5.002	7.424	7.496
LQ4796	Directorate of Museums		-	-	-
	<b>School Education</b>	<b>PC21015</b>	<b>280.120</b>	<b>377.768</b>	<b>341.484</b>
LQ4149	Libraries		74.356	106.668	101.429
LQ4418	Children Library Complex, Lahore		58.545	103.356	110.268
LQ4424	Quaid-e-Azam Library, Lahore		90.987	96.860	84.185
LQ4653	Punjab Public Library Lahore		56.232	70.884	73.840

**ESTIMATES OF EXPENDITURE**

(Rs. in million)

Head of Account		Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>097</b>	<b>Education Affairs, Services not elsewhere classified</b>	<b>3,447.353</b>	<b>4,122.279</b>	<b>4,815.586</b>	<b>3,657.073</b>
<b>0971</b>	<b>Education Affairs, Services not elsewhere classified</b>	<b>3,447.353</b>	<b>4,122.279</b>	<b>4,815.586</b>	<b>3,657.073</b>
<b>097120</b>	<b>Others</b>	<b>3,447.353</b>	<b>4,122.279</b>	<b>4,815.586</b>	<b>3,657.073</b>
	<b>Education</b>	<b>PC21015</b>	<b>3,426.168</b>	<b>4,082.255</b>	<b>4,791.261</b>
	LQ4591 Government Emerson College, Multan	287.139	243.721	241.697	235.809
	LQ4595 Government College (W) Gulberg, Lahore	195.169	161.371	178.482	148.483
	LQ4596 Government Postgraduate College (W) Sargodha	168.384	161.292	181.803	143.551
	LQ4597 Government Postgraduate College (W) Sahiwal	117.813	121.438	117.057	114.803
	LQ4598 Government Postgraduate College (W) Samnabad Lahore	309.496	268.216	300.762	247.794
	LQ4599 Government Postgraduate College (W) S.Town, Rawalpindi	238.658	214.616	239.101	-
	LQ4600 Government College (W) DG Khan	84.535	103.830	99.644	95.027
	LQ4601 Government Postgraduate Islamia College (W) Cooper Road, Lahore	308.337	286.180	283.360	263.331
	LQ4602 Government Postgraduate (W) S.Town Gujranwala	154.101	143.601	169.097	147.612
	LQ4603 Government College of Science, Wahdat Colony, Lahore	31.175	290.677	378.212	282.259
	LQ4604 Government M.A.O. College, Lahore	43.618	249.726	255.677	224.102
	LQ4605 Government Postgraduate College Sahiwal	209.105	231.718	256.543	221.774
	LQ4606 Government Ambala Muslim College Sargodha	117.257	99.877	128.068	108.674
	LQ4607 Government Postgraduate Gordon College, Rawalpindi	129.781	140.010	142.406	138.426
	LQ4608 Government Postgraduate College DG Khan	88.532	176.500	72.306	144.669
	LQ4609 Government Postgraduate College Chakwal	102.133	120.627	134.961	-
	LQ4610 Government Postgraduate College Jhelum	55.836	72.250	68.607	68.958
	LQ4611 Government Sadiq Egerton College, Bahawalpur	224.459	206.006	692.659	210.755
	LQ4613 Government Postgraduate College Samnabad Faisalabad	161.203	141.679	183.001	136.202
	LQ4614 Government Murray College Sialkot	143.693	138.832	120.406	129.573
	LQ4615 Government College (B) S.Town, Gujranwala	229.238	224.134	218.801	204.085
	LQ4617 Islamia College Civil Line Lahore	26.506	285.954	286.441	264.705
	LQ4678 Directorate of Religious Education Punjab	-	-	42.170	87.839
	<b>Miscellaneous</b>	<b>PC21031</b>	<b>21.185</b>	<b>40.024</b>	<b>24.325</b>
	GU4001 Training Institute Lalamusa	21.185	40.024	24.325	38.642
<b>10</b>	<b>Social Protection</b>	<b>6,067.636</b>	<b>9,774.770</b>	<b>15,534.961</b>	<b>8,581.578</b>
<b>107</b>	<b>Administration</b>	<b>3,896.506</b>	<b>7,085.450</b>	<b>13,456.199</b>	<b>6,042.289</b>
<b>1071</b>	<b>Administration</b>	<b>3,896.506</b>	<b>7,085.450</b>	<b>13,456.199</b>	<b>6,042.289</b>
<b>107101</b>	<b>Relief Measures</b>	<b>195.163</b>	<b>1,602.295</b>	<b>9,761.473</b>	<b>1,481.019</b>
	<b>Relief</b>	<b>PC21027</b>	<b>195.163</b>	<b>1,602.295</b>	<b>9,761.473</b>
	LQ4277 Relief Measures	195.163	1,602.295	9,761.473	1,481.019

**ESTIMATES OF EXPENDITURE**

(Rs. in million)

Head of Account	Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>107102 Rehabilitation and Resettlement</b>	<b>52.110</b>	<b>57.183</b>	<b>60.817</b>	<b>57.187</b>
<b>Miscellaneous</b>	<b>PC21031</b>	<b>52.110</b>	<b>57.183</b>	<b>60.817</b>
LQ4297 Settlement and Rehabilitation Organization		52.110	57.183	60.817
<b>107104 Administration</b>	<b>300.663</b>	<b>386.484</b>	<b>284.704</b>	<b>413.006</b>
<b>Miscellaneous</b>	<b>PC21031</b>	<b>300.663</b>	<b>386.484</b>	<b>284.704</b>
LQ4295 Directorate of Social Welfare Women Development and Bait-ul-Maal		300.663	386.484	284.704
<b>107105 Flood Control and Drainage</b>	<b>3,348.570</b>	<b>5,039.488</b>	<b>3,349.205</b>	<b>4,091.077</b>
<b>Irrigation &amp; Land Reclamation</b>	<b>PC21009</b>	<b>3,348.570</b>	<b>5,039.488</b>	<b>3,349.205</b>
LQ4043 Chief Engineer (Flood Cell)		26.733	35.106	35.802
LQ4044 Director Hydrology		18.670	24.475	18.245
LQ4045 Drainage		3,228.989	4,844.604	3,213.508
LQ4639 Supervisory Control and Data		19.658	43.876	27.376
LQ4651 Flood Warning		19.144	24.516	14.374
LQ4652 Hydraulic Structures Safety Evaluation		35.376	66.911	39.900
<b>108 Others</b>	<b>2,171.130</b>	<b>2,689.320</b>	<b>2,078.762</b>	<b>2,539.289</b>
<b>1081 Others</b>	<b>2,171.130</b>	<b>2,689.320</b>	<b>2,078.762</b>	<b>2,539.289</b>
<b>108101 Social Welfare Measures</b>	<b>2,171.130</b>	<b>2,689.320</b>	<b>2,078.762</b>	<b>2,539.289</b>
<b>General Administration</b>	<b>PC21010</b>	<b>186.282</b>	<b>282.503</b>	<b>221.219</b>
LQ4078 Social Welfare Women Dev. & Bait-ul-Mal Department		43.278	48.668	50.867
LQ4079 Zakat and Ushr Department		40.528	44.858	57.424
LQ5035 Women Development Punjab		102.476	188.977	112.928
<b>Miscellaneous</b>	<b>PC21031</b>	<b>1,984.848</b>	<b>2,406.817</b>	<b>1,857.543</b>
LQ4296 Social Services & Community Dev.		1,896.491	2,299.113	1,762.018
LQ5036 D.G. Women Development Punjab		88.357	107.704	95.525
<b>TOTAL CURRENT REVENUE EXPENDITURE (Gross)</b>	<b>1,129,322.693</b>	<b>1,298,772.880</b>	<b>1,257,934.113</b>	<b>1,318,337.720</b>
<b>Charged</b>	<b>29,802.089</b>	<b>38,200.684</b>	<b>35,743.506</b>	<b>49,713.620</b>
<b>Voted</b>	<b>1,099,520.604</b>	<b>1,260,572.196</b>	<b>1,222,190.607</b>	<b>1,268,624.100</b>
<b>Subsidies</b>	<b>(15,854.097)</b>	<b>(21,617.370)</b>	<b>(16,795.812)</b>	<b>(20,710.815)</b>
<b>TOTAL CURRENT REVENUE EXPENDITURE (NET)</b>	<b>1,113,468.596</b>	<b>1,277,155.510</b>	<b>1,241,138.301</b>	<b>1,297,626.905</b>
<b>Charged</b>	<b>29,802.089</b>	<b>38,200.684</b>	<b>35,743.506</b>	<b>49,713.620</b>
<b>Voted</b>	<b>1,099,520.604</b>	<b>1,260,572.196</b>	<b>1,222,190.607</b>	<b>1,268,624.100</b>
<b>TOTAL GENERAL REVENUE RECEIPTS</b>	<b>1,425,883.921</b>	<b>1,989,826.157</b>	<b>1,408,398.185</b>	<b>1,750,035.691</b>
<b>Net Revenue Account</b>	<b>296,561.228</b>	<b>691,053.277</b>	<b>150,464.072</b>	<b>431,697.971</b>



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

Head of Account	Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>CURRENT CAPITAL EXPENDITURE</b>				
<b><u>Debt Retirement</u></b>	<b>40,556.988</b>	<b>49,150.726</b>	<b>47,177.742</b>	<b>55,084.739</b>
<b>011404 Repayment of Principal Foreign Debt Payable to Federal Government</b>	<b>38,308.776</b>	<b>42,328.112</b>	<b>45,355.527</b>	<b>48,579.068</b>
	<b>PC16048</b>			
LQ4411 Other Foreign Exchange Loans	38,308.776	42,228.112	45,332.988	48,479.068
LQ4587 Payment on A/C of Exchange Rate Deterioration (Charged)	-	100.000	22.539	100.000
<b>011503 Repayment of Principal Domestic Debt - Permanent</b>	<b>-</b>	<b>0.434</b>	<b>0.035</b>	<b>0.434</b>
LQ4437 Loans Bearing Interest Compensation Bonds	<b>PC16046</b>	-	0.434	0.035
<b>011505 Domestic Debt Payable to Federal Government</b>	<b>2,248.212</b>	<b>6,822.180</b>	<b>1,822.180</b>	<b>6,505.237</b>
LQ4399 Cash Development Loan	<b>PC16048</b>	1,408.348	1,045.641	992.076
LQ4406 Cash Development Loan (SCARP Tubewells)		839.864	776.539	513.161
LQ4476 Repayment of Loans to Financial Institutions (Charged)		-	5,000.000	-
		5,000.000	-	5,000.000
<b>014202 Transfer to Non Financial Institutions (Loans)</b>	<b>28,339.921</b>	<b>76,977.253</b>	<b>28,418.359</b>	<b>29,410.759</b>
Loans to Non-Financial Institutions	<b>PC12043</b>	28,339.921	76,977.253	28,418.359
<b>014203 Government Servants</b>	<b>-</b>	<b>0.001</b>	<b>-</b>	<b>0.001</b>
LQ4391 Provincial Government Civil	<b>PC13035</b>	-	0.001	-
<b>014203 Investment</b>	<b>6,333.332</b>	<b>84,400.000</b>	<b>6,720.000</b>	<b>43,800.400</b>
LQ4461 Investment	<b>PC13050</b>	6,333.332	84,400.000	6,720.000
<b>0414 State Trading. (Ac.I)</b>	<b>78.544</b>	<b>93.203</b>	<b>256.863</b>	<b>126.522</b>
<b>041403 Medical Stores</b>	<b>78.544</b>	<b>93.203</b>	<b>256.863</b>	<b>126.522</b>
LQ4390 Medical Store Depot	<b>PC13034</b>	78.544	93.203	256.863
<b>TOTAL CURRENT CAPITAL EXPENDITURE (A/c-II)</b>	<b>110,701.466</b>	<b>208,254.821</b>	<b>334,545.153</b>	<b>331,869.319</b>
<b>0414 State Trading: (Wheat) (Ac-II)</b>				
<b>041401 Food</b>	<b>(16,328.534)</b>	<b>156,906.821</b>	<b>225,561.558</b>	<b>217,210.819</b>
LQ4387 Directorate of Food (Charged)	<b>PC16033</b>	35,452.149	51,861.000	55,200.000
LQ4388 Directorate of Food (Voted)	<b>PC13033</b>	(53,094.188)	103,609.904	169,342.843
LQ4389 District Establishment	<b>PC13033</b>	1,313.505	1,435.917	1,018.715
		-	-	-
<b>LOANS FROM COMMERCIAL BANKS (Account No. II)</b>				
<b>011504 Repayment of Principal Domestic Debt - Floating</b>	<b>127,030.000</b>	<b>51,348.000</b>	<b>108,983.595</b>	<b>114,658.500</b>
LQ4435 Cash Credit Accommodation Advance from Commercial bank (A/C II)	<b>PC16047</b>	127,030.000	51,348.000	108,983.595
	<b>Account No. I</b>	<b>75,308.785</b>	<b>210,621.183</b>	<b>82,572.964</b>
	<b>Account No. II</b>	<b>110,701.466</b>	<b>208,254.821</b>	<b>334,545.153</b>
<b>Total Capital Receipts</b>		<b>67,107.141</b>	<b>84,306.564</b>	<b>55,420.033</b>
<b>Net Current Capital A/c-I</b>		<b>(8,201.644)</b>	<b>(126,314.619)</b>	<b>(27,152.931)</b>
		<b>111,630.925</b>	<b>111,630.925</b>	<b>111,630.925</b>
		<b>(16,791.496)</b>	<b>(16,791.496)</b>	<b>(16,791.496)</b>

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

Head of Account		Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>Current Expenditure - SUMMARY</b>					
<b>Fund</b>	<b>Description</b>				
PC21001	Opium	5.774	10.576	8.997	9.476
PC21002	Land Revenue	4,238.958	4,499.397	4,970.724	4,462.144
PC21003	Provincial Excise	677.017	678.367	720.565	538.172
PC21004	Stamps	584.687	758.043	536.436	645.609
PC21005	Forests	3,605.010	4,053.116	3,493.718	4,066.852
PC21006	Registration	67.901	107.781	76.096	98.187
PC21007	Charges on Account of Motor Vehicles Acts	516.682	557.211	503.748	556.809
PC21008	Other Taxes and Duties	1,114.986	1,404.108	1,280.700	859.516
PC21009	Irrigation and Land Reclamation	19,363.534	21,249.052	18,662.839	19,587.222
PC24044	Interest on Debt and Other Obligations (Charged)	23,984.409	31,114.762	28,776.893	41,826.826
	<b>General Administration</b>	<b>41,029.446</b>	<b>51,531.482</b>	<b>37,459.319</b>	<b>37,788.217</b>
PC24010	(Charged)	1,459.688	1,783.251	1,716.049	2,027.597
PC21010	(Voted)	39,569.758	49,748.231	35,743.270	35,760.620
	<b>Administration of Justice</b>	<b>21,822.300</b>	<b>28,297.241</b>	<b>26,399.093</b>	<b>27,370.106</b>
PC24011	(Charged)	4,155.435	5,121.071	5,072.459	5,659.224
PC21011	(Voted)	17,666.865	23,176.170	21,326.634	21,710.882
PC21012	Jails and Convict Settlements	8,388.347	10,434.814	8,141.126	9,617.748
PC21013	Police	111,402.356	115,633.280	129,480.962	119,177.088
PC21014	Museums	152.188	199.017	143.759	196.700
PC21015	Education	59,858.056	66,373.607	56,931.618	66,604.962
PC21016	Health Services	114,248.775	141,771.661	151,373.814	154,362.308
PC21017	Public Health	11,464.588	10,330.875	10,397.035	6,535.320
PC21018	Agriculture	15,938.461	18,949.693	15,295.427	17,923.026
PC21019	Fisheries	790.151	911.090	768.684	881.215
PC21020	Veterinary	10,593.439	13,220.457	10,685.498	11,477.778
PC21021	Co-operation	1,339.212	1,447.994	1,233.741	1,401.206
PC21022	Industries	9,315.137	9,435.127	8,664.537	9,894.463
PC21023	Miscellaneous Departments	7,507.798	9,459.271	7,646.665	10,102.345
	<b>Civil Works</b>	<b>8,706.059</b>	<b>9,549.567</b>	<b>7,824.261</b>	<b>8,999.148</b>
PC24024	(Charged)	189.717	180.000	176.505	198.373
PC21024	(Voted)	8,516.342	9,369.567	7,647.756	8,800.775
PC21025	Communications	12,071.110	12,236.918	9,796.569	12,820.549
PC21026	Housing and Physical Planning	422.962	551.244	426.534	534.347

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

Head of Account		Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
PC21027	Relief	195.163	1,602.295	9,761.473	1,481.019
PC24045	Privy Purses (Charged)	12.840	1.600	1.600	1.600
PC21028	Pension	205,185.087	244,900.000	237,189.000	250,713.500
PC21029	Stationery and Printing	226.255	295.526	199.573	261.363
PC21030	Subsidy	15,854.097	21,617.370	16,795.812	20,710.815
<b>PC21031</b>	<b>Miscellaneous</b>	<b>417,842.341</b>	<b>464,786.634</b>	<b>451,529.610</b>	<b>476,122.457</b>
	<i>Provincial</i>	<i>52,954.065</i>	<i>27,686.634</i>	<i>70,144.394</i>	<i>27,622.456</i>
	<i>Local Govts</i>	<i>364,888.276</i>	<i>437,100.000</i>	<i>381,385.216</i>	<i>448,500.001</i>
	<i>Metropolitan Corporations</i>	<i>1,922.930</i>	<i>58,000.000</i>	<i>2,044.020</i>	<i>62,000.000</i>
	<i>Union Councils</i>	<i>14,262.000</i>	<i>14,400.000</i>	<i>10,840.500</i>	<i>0.001</i>
	<i>District Health Authorities</i>	<i>78,973.909</i>	<i>90,200.000</i>	<i>80,725.951</i>	<i>95,000.000</i>
	<i>District Education Authorities</i>	<i>268,270.728</i>	<i>273,000.000</i>	<i>286,459.815</i>	<i>290,000.000</i>
	<i>TMA's</i>	<i>0.045</i>	<i>-</i>	<i>-</i>	<i>-</i>
	<i>Cantonment</i>	<i>1,458.664</i>	<i>1,500.000</i>	<i>1,314.930</i>	<i>1,500.000</i>
PC21032	Civil Defence	797.567	803.704	757.687	709.627
<b>*TOTAL CURRENT REVENUE EXPENDITURE</b>		<b>1,129,322.693</b>	<b>1,298,772.880</b>	<b>1,257,934.113</b>	<b>1,318,337.720</b>
	<b>Charged</b>	<b>29,802.089</b>	<b>38,200.684</b>	<b>35,743.506</b>	<b>49,713.620</b>
	<b>Voted</b>	<b>1,099,520.604</b>	<b>1,260,572.196</b>	<b>1,222,190.607</b>	<b>1,268,624.100</b>

**ESTIMATES OF EXPENDITURE**

(Rs. in million)

Head of Account			Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>Current Capital Expenditure - SUMMARY</b>						
<b>Grant</b>	<b>Description</b>					
PC12043	Loans to Municipalities / Autonomous Bodies etc (A/C-I)	(Voted)	28,339.921	76,977.253	28,418.359	29,410.759
	<b>State Trading in Food Grain and Sugar</b>		<b>(16,328.534)</b>	<b>156,906.821</b>	<b>225,561.558</b>	<b>217,210.819</b>
PC16033	State Trading in Food Grain and Sugar (A/C-II)	(Charged)	35,452.149	51,861.000	55,200.000	47,054.529
PC13033	State Trading in Food Grain and Sugar (A/C-II)	(Voted)	(51,780.683)	105,045.821	170,361.558	170,156.290
PC13034	State Trading in Medical Stores & Coal (A/C-I)	(Voted)	78.544	93.203	256.863	126.522
PC13035	Loans to Government Servants (A/C-I)	(Voted)	-	0.001	-	0.001
PC13050	Investment (A/C-I)	(Voted)	6,333.332	84,400.000	6,720.000	43,800.400
PC16046	Permanent Debt (Discharged) (A/C-I)	(Charged)	-	0.434	0.035	0.434
PC16047	Floating Debt (Discharged) (A/C-II)	(Charged)	127,030.000	51,348.000	108,983.595	114,658.500
PC16048	Repayment of Loans from the Federal Government (A/C-I)	(Charged)	40,556.988	49,150.292	47,177.707	55,084.305
<b>TOTAL CURRENT CAPITAL EXPENDITURE</b>			<b>186,010.251</b>	<b>418,876.004</b>	<b>417,118.117</b>	<b>460,291.740</b>
<b>CHARGED CAPITAL</b>			<b>203,039.137</b>	<b>152,359.726</b>	<b>211,361.337</b>	<b>216,797.768</b>
		<i>Account-I</i>	<b>40,556.988</b>	<b>49,150.726</b>	<b>47,177.742</b>	<b>55,084.739</b>
		<i>Account-II</i>	<b>162,482.149</b>	<b>103,209.000</b>	<b>164,183.595</b>	<b>161,713.029</b>
<b>VOTED CAPITAL</b>			<b>(17,028.886)</b>	<b>266,516.278</b>	<b>205,756.780</b>	<b>243,493.972</b>
		<i>Account-I</i>	<b>34,751.797</b>	<b>161,470.457</b>	<b>35,395.222</b>	<b>73,337.682</b>
		<i>Account-II</i>	<b>(51,780.683)</b>	<b>105,045.821</b>	<b>170,361.558</b>	<b>170,156.290</b>
		<b>Account No. I</b>	<b>75,308.785</b>	<b>210,621.183</b>	<b>82,572.964</b>	<b>128,422.421</b>
		<b>Account No. II</b>	<b>110,701.466</b>	<b>208,254.821</b>	<b>334,545.153</b>	<b>331,869.319</b>

## ESTIMATES OF DEVELOPMENT EXPENDITURE

*(Rs. in million)*

Function	Description	Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>SUMMARY</b>					
	<b>TOTAL DEVELOPMENT EXPENDITURE (GROSS)</b>	<b>212,460.874</b>	<b>350,000.000</b>	<b>255,027.893</b>	<b>337,000.000</b>
	<b>DEVELOPMENT REVENUE EXPENDITURE</b>	<b>158,184.300</b>	<b>255,308.585</b>	<b>180,380.664</b>	<b>256,801.600</b>
	<b>DEVELOPMENT CAPITAL EXPENDITURE</b>	<b>54,276.574</b>	<b>94,691.415</b>	<b>74,647.229</b>	<b>80,198.400</b>
	PC22036-Development	158,184.300	255,308.585	180,380.664	256,801.600
	PC12037-Irrigation Works	19,030.766	25,343.061	18,309.413	18,067.690
	PC12041-Roads & Bridges	21,875.081	35,000.000	41,510.013	29,820.000
	PC12042-Government Buildings	13,370.727	34,348.354	14,827.803	32,310.710

(Rs. in million)

Function	Description	Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>FUNCTION WISE DEVELOPMENT EXPENDITURE</b>					
<b>DETAIL</b>					
<b>01</b>	<b>GENERAL PUBLIC SERVICE</b>	<b>24,882.971</b>	<b>79,404.235</b>	<b>59,451.311</b>	<b>81,944.830</b>
011	Executive & Legislative Organs, Financial and Fiscal Affairs (Including Debt Servicing)	8,611.085	1,775.649	17,462.455	2,596.827
014	Transfers	10,735.699	3,482.983	12,128.667	3,296.368
015	General Services	5,536.187	74,145.603	29,860.189	76,051.635
<b>03</b>	<b>PUBLIC ORDER &amp; SAFETY AFFAIRS</b>	<b>3,688.352</b>	<b>3,172.619</b>	<b>1,220.584</b>	<b>1,107.090</b>
031	Law Courts	8.607	5.000	5.000	7.658
032	Police	3,046.181	1,069.517	20.780	47.313
034	Prison Administration and Operation	2.057	-	32.571	32.576
036	Administration of Public Order	631.507	2,098.102	1,162.233	1,019.543
<b>04</b>	<b>ECONOMIC AFFAIRS</b>	<b>109,491.569</b>	<b>143,506.154</b>	<b>111,931.994</b>	<b>141,904.168</b>
041	General Economic, Commercial & Labor Affairs	352.166	205.013	110.405	109.394
042	Agri. Food, Irrigation, Forestry & Fishing	29,649.844	45,491.506	28,405.737	28,267.842
043	Fuel and Energy	9,652.897	6,000.000	6,309.067	4,500.000
044	Mining and Manufacturing	1,284.044	8,368.918	3,966.808	4,496.769
045	Construction & Transport	68,505.536	82,514.594	73,087.055	104,283.710
047	Other Industries	47.082	926.123	52.922	246.453
<b>05</b>	<b>ENVIRONMENT PROTECTION</b>	<b>5.447</b>	<b>1,000.000</b>	<b>-</b>	<b>5,903.000</b>
055	Administration of Environment Protection	5.447	1,000.000	-	5,903.000
<b>06</b>	<b>HOUSING &amp; COMMUNITY AMENITIES</b>	<b>15,482.340</b>	<b>42,200.000</b>	<b>23,820.865</b>	<b>41,328.000</b>
061	Housing Development	-	-	-	-
062	Community Development	7,974.554	19,800.000	9,457.861	29,468.000
063	Water Supply	7,507.786	22,400.000	14,363.004	11,860.000
<b>07</b>	<b>HEALTH</b>	<b>30,346.444</b>	<b>37,281.386</b>	<b>27,560.698</b>	<b>30,292.510</b>
073	Hospital Services	28,718.266	31,411.778	25,714.068	27,875.241
074	Public Health Services	1,473.963	5,699.100	1,751.800	2,266.000
076	Administration	154.215	170.508	94.830	151.269
<b>08</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>1,370.418</b>	<b>4,483.512</b>	<b>1,859.526</b>	<b>2,436.546</b>
081	Recreational and Sporting Services	1,084.016	3,684.152	1,614.609	1,934.772
082	Cultural Services	248.926	499.360	188.696	448.570
084	Religious Affairs	37.476	300.000	56.221	53.204
<b>09</b>	<b>EDUCATION AFFAIRS &amp; SERVICES</b>	<b>26,888.019</b>	<b>37,670.664</b>	<b>28,572.260</b>	<b>31,551.484</b>
091	Pre-Primary & Primary Education Affairs & Services	311.841	2,600.000	437.026	2,500.000
092	Secondary Education Affairs & Services.	22,732.326	31,221.903	27,358.642	27,404.416
093	Tertiary Education Affairs & Services.	3,821.678	3,068.862	756.687	1,543.355
094	Education Services not Definable by Level	22.174	779.899	19.905	103.713
<b>10</b>	<b>SOCIAL PROTECTION</b>	<b>305.314</b>	<b>1,281.430</b>	<b>610.655</b>	<b>532.372</b>
107	Administration (Relief Measures)	4.176	20.000	440.694	0.500
108	Others	301.138	1,261.430	169.961	531.872
<b>TOTAL</b>		<b>212,460.874</b>	<b>350,000.000</b>	<b>255,027.893</b>	<b>337,000.000</b>

(Rs. in million)

Function	Description	Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>DEVELOPMENT REVENUE EXPENDITURE</b>		<b>158,184.300</b>	<b>255,308.585</b>	<b>180,380.664</b>	<b>256,801.600</b>
<b>PC22036-Development</b>		<b>158,184.300</b>	<b>255,308.585</b>	<b>180,380.664</b>	<b>256,801.600</b>
011101	Parliamentary/Legislative Affairs	91.574	160.000	160.000	107.516
011104	Administrative Inspection	42.012	110.000	68.385	-
011111	Divisional Commissioner	8,121.991	-	16,295.151	-
011205	Tax Management (Custom, I.Tax, Excise)	355.508	1,505.649	938.919	2,489.311
014102	To District Governments	0.160	-	-	-
014108	District Health Authorities	2,193.995	-	1,592.900	-
014109	District Education Authorities	6,557.057	-	6,872.960	-
014110	Others	1,984.487	3,482.983	3,662.807	3,296.368
014111	Metropolitan Corporations	-	-	-	-
014112	Municipal Corporations	-	-	-	-
014113	Municipal Committees	-	-	-	-
014115	District Councils	-	-	-	-
015101	Establishment Services General Administration	739.341	79.418	14.639	84.605
015102	Human Resource Management	-	-	-	-
015201	Planning	4,796.846	74,066.185	29,845.550	75,967.030
031101	Courts/Justice	8.607	5.000	5.000	7.658
032102	Provincial Police	3,046.181	1,069.517	20.780	47.313
034101	Jails and convict settlement	2.057	-	32.571	32.576
036101	Secretariat	631.507	2,098.102	1,162.233	1,019.543
041310	Administration	352.166	205.013	110.405	109.394
042103	Agricultural Research & Extension Services	13,104.911	15,003.829	10,987.186	7,272.720
042106	Animal Husbandry	1,090.695	2,575.640	1,022.053	1,207.275
042203	Canal Irrigation	68.168	318.698	38.245	133.310
042401	Preservation of Wildlife & Hunting Control	85.072	154.037	79.905	237.967
042402	Administration	1,303.885	3,430.000	3,601.401	1,750.000
042501	Administration	40.523	728.029	82.228	240.246
042601	Administration	-	4.061	-	-
042650	Others	-	215.910	-	90.134
043502	Electricity Hydal	4,568.843	3,719.241	1,021.222	3,639.000
043701	Administration	14.054	19.000	13.845	130.000
044101	Support for Industrial Development	471.814	1,550.000	1,088.579	410.000
044120	Others	777.590	5,950.000	1,258.104	2,590.000

(Rs. in million)

Function	Description	Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
044201	Mining of Mineral Resor. O/t Mineral	34.640	868.918	1,620.125	1,496.769
045201	Administration	33,259.728	13,166.240	16,749.239	42,153.000
047202	Tourism	47.082	926.123	52.922	246.453
055101	Administration	5.447	1,000.000	-	5,903.000
062103	Urban Development	4,937.251	13,500.000	4,108.982	16,339.000
062202	Rural Works Programme	3,037.303	6,300.000	5,348.879	13,129.000
063102	Works (Construction) and Operations	7,507.786	22,400.000	14,363.004	11,860.000
073101	General Hospital Services	28,715.965	31,411.778	25,714.068	27,875.241
073301	Mother and Child Health	2.301	-	-	-
074104	Chemicals Examiners & Laboratories	30.974	3,500.100	-	622.000
074107	Population Welfare Measures	1,212.995	1,899.000	693.716	1,244.000
074120	Others (Other Health Facilities and Preventive Measures)	229.994	300.000	1,058.084	400.000
076101	Administration	154.215	170.508	94.830	151.269
081105	Administration	1,084.016	3,684.152	1,614.609	1,934.772
082105	Information & Culture	248.926	499.360	188.696	448.570
084103	Auqaf	37.476	300.000	56.221	53.204
091103	Administration	311.841	2,600.000	437.026	2,500.000
092101	Secondary Education	22,732.326	31,221.903	27,358.642	27,404.416
093101	General Universities / Colleges / Institutes	3,629.305	1,801.694	737.815	1,181.329
093102	Professional/Technical Universities/Colleges	192.373	1,267.168	18.872	362.026
094101	School for Handicapped / Retarded Person	22.174	779.899	19.905	103.713
108101	Social Welfare Measures	101.138	1,261.430	169.961	531.872
108104	Zakat & Ushr	200.000	-	-	-
<b>DEVELOPMENT CAPITAL EXPENDITURE</b>		<b>54,276.574</b>	<b>94,691.415</b>	<b>74,647.229</b>	<b>80,198.400</b>
<b>PC12037-Irrigation Works</b>		<b>19,030.766</b>	<b>25,343.061</b>	<b>18,309.413</b>	<b>18,067.690</b>
042202	Irrigation Dams	64.721	382.543	43.253	358.140
042203	Canal Irrigation	13,891.869	22,678.759	12,551.466	16,978.050
043502	Electricity -Hydal	470.000	2,261.759	444.000	731.000
043602	Electricity-Thermal	4,600.000	-	4,830.000	-
107105	Flood Control & Drainage	4.176	20.000	440.694	0.500



(Rs. in million)

Function	Description	Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
	<b>PC-12041-Roads &amp; Bridges</b>	<b>21,875.081</b>	<b>35,000.000</b>	<b>41,510.013</b>	<b>29,820.000</b>
045202	Highways Roads & Bridges	21,875.081	35,000.000	41,510.013	29,820.000
	<b>PC21042-Governmnet Buildings</b>	<b>13,370.727</b>	<b>34,348.354</b>	<b>14,827.803</b>	<b>32,310.710</b>
	Agriculture	-	496.171	332.585	477.280
	Archives & Libraries	-	96.442	63.189	43.312
	Board of Revenue	-	817.854	302.852	588.000
	Communications & Works	-	97.078	54.076	43.791
	Environment Planning	-	-	-	14.000
	Emergency Services	-	199.686	61.065	107.000
	Excise & Taxation Department	-	-	-	5.000
	Food	-	284.090	85.413	109.866
	Fisheries	-	321.971	136.407	259.754
	Governance & Informatin Technology	-	600.000	-	1.000
	Higher Education	-	5,498.306	2,770.309	2,718.671
	Health	-	772.370	627.639	805.587
	Home	-	317.481	155.981	264.809
	Human Rights & Minority Affairs	-	840.000	-	450.000
	Information & Culture	-	123.168	27.073	31.000
	Jails	-	894.770	409.033	567.424
	Judiciary	-	1,314.974	1,459.411	2,092.342
	Libraries & Archives	-	50.000	-	45.000
	Local Government & Community Development	-	-	97.043	68.000
	Labor & HR Development	-	94.987	28.070	40.606
	Livestock	-	924.360	187.852	492.725
	Law & Parliamentary Affairs	-	141.000	101.000	301.111
	Mines & Minerals	-	131.082	94.864	53.231
	Management & Professional Development Department	-	100.000	-	80.000
	Public Prosecution	-	160.441	71.826	150.814
	Planning & Development	-	4,045.520	41.591	13,963.292
	Police	-	1,996.366	1,638.181	1,657.976
	Provincial Assembly	-	1,712.030	857.667	1,000.000
	Primary & Secondary Health Care	-	1,322.880	686.186	899.138
	Population Welfare	-	-	-	6.000
	Religiouis Affairs and AUQAF	-	-	10.000	116.796
	Roads	-	-	0.243	-
	School Education	-	778.097	607.658	195.584
	S&GAD	-	985.443	650.342	374.209
	Specialized Health Care & Medical Education	-	6,856.196	2,457.310	2,566.739
	Social Welfare	-	488.570	128.809	452.728
	Special Education	-	220.101	161.913	451.287
	Sports	-	-	-	114.569
	Tourism	-	-	-	30.000
	Transport	-	333.760	-	180.000
	Women Development	-	50.000	4.575	45.400
	Wildlife	-	365.963	231.170	262.033
	Youth Affairs, Sports, Archaeology & Tourism Department	-	917.197	286.470	184.636
	<b>GROSS TOTAL DEVELOPMENT EXP.</b>	<b>212,460.874</b>	<b>350,000.000</b>	<b>255,027.893</b>	<b>337,000.000</b>

## ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>SUMMARY</b>				
<b>PUBLIC ACCOUNT</b>				
<b>F ASSETS - CREDITS</b>	1,474,858.832	(1,770.957)	(2,000.000)	(2,000.000)
<b>F ASSETS - DEBITS</b>	(1,403,912.838)	315.515	1,000.000	1,000.000
<b>ASSETS - NET</b>	<b>(70,945.994)</b>	<b>1,455.442</b>	<b>1,000.000</b>	<b>1,000.000</b>
<b>G LIABILITIES - CREDITS</b>	(1,524,546.291)	(1,576,423.640)	(1,228,000.000)	(1,638,000.000)
<b>G LIABILITIES - DEBIT</b>	1,541,641.289	1,577,951.222	1,229,000.000	1,639,000.000
<b>LIABILITIES - NET</b>	<b>(17,094.998)</b>	<b>(1,527.582)</b>	<b>(1,000.000)</b>	<b>(1,000.000)</b>
<b>NET PUBLIC ACCOUNT</b>	<b>88,040.992</b>	<b>72.140</b>	<b>0.000</b>	<b>0.000</b>

## ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>DETAIL</b>				
<b>C R E D I T</b>				
<b>F01 CASH AND BANK BALANCES</b>	<b>1,476,484.465</b>	-	-	-
<b>F011 Balance with SBP</b>	<b>1,473,413.316</b>	-	-	-
F01101 Non Food Account	1,335,447.282	-	-	-
F01102 Food Account	137,966.034	-	-	-
<b>F016 Balance with NBP</b>	<b>3,071.149</b>	-	-	-
F01603 Receipt Cler A/C (Food A/C)NBP	1,369.339	-	-	-
F01604 Receipt Cler A/C (Non Food A/C) NBP	1,701.810	-	-	-
<b>F02 RECEIVABLE</b>	<b>(1,625.700)</b>	<b>(1,771.000)</b>	<b>(2,000.000)</b>	<b>(2,000.000)</b>
<b>F021 Loans and Advances</b>	<b>(1,625.700)</b>	<b>(1,771.000)</b>	<b>(2,000.000)</b>	<b>(2,000.000)</b>
F02101 Permanent Advances (Civil)	(0.200)	-	-	-
F02113 Account with Government Servants	(1,301.146)	(1,517.130)	(1,659.000)	(1,659.000)
F02119 OB Advances (Civil)	(47.474)	(45.095)	(55.000)	(55.000)
F02148 Forest Advances	(276.880)	(208.775)	(286.000)	(286.000)
<b>F05 OTHER ASSETS</b>	<b>0.067</b>	<b>0.043</b>	-	-
<b>F051 Other Assets</b>	<b>0.067</b>	<b>0.043</b>	-	-
F05102 Down Payment	0.067	0.043	-	-
<b>TOTAL ASSETS</b>	<b>1,474,858.832</b>	<b>(1,770.957)</b>	<b>(2,000.000)</b>	<b>(2,000.000)</b>
<b>G01 CURRENT LIABILITIES</b>	<b>(780,502.787)</b>	<b>(787,143.056)</b>	<b>(650,000.000)</b>	<b>(887,000.000)</b>
<b>G011 Cheque Clearing Account</b>	<b>(788,421.733)</b>	<b>(792,968.237)</b>	<b>(658,915.110)</b>	<b>(897,122.309)</b>
G01101 Non Food Account	(36.434)	-	-	-
G01112 Ch. Pay. Cler. A/C (Food A/C) SBP	(4,520.258)	(1,370.152)	(1,370.152)	7,125.320
G01132 Cheque Payment Clearing Account (Non Food Account) SBP	(313,429.357)	(316,511.807)	(254,620.150)	(363,281.081)
G01142 Cheque Pay Clearing Account (Food Account)	(444.345)	(513.957)	(375.122)	580.130
G01147 Cheque Pay Clearance Account (Non Food Account) NBP	(270,216.265)	(288,866.497)	(223,333.934)	(315,357.258)
G01190 Special Drawing Account Cheques (SDA)	(199,774.766)	(185,705.824)	(179,215.752)	(226,189.420)
G01199 Cheque pay clearing account (Account-V NBP)	(0.308)	-	-	-
<b>G012 Others</b>	<b>7,918.946</b>	<b>5,825.181</b>	<b>8,915.110</b>	<b>10,122.309</b>
G01201 Outstanding Commitments	7,918.950	5,825.181	8,915.110	10,122.309
G01202 Fines and Penalties Levied by Local Government	(0.004)	-	-	-
<b>TOTAL CURRENT LIABILITIES</b>	<b>(780,502.787)</b>	<b>(787,143.056)</b>	<b>(650,000.000)</b>	<b>(887,000.000)</b>

## ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>G02 Loans</b>	<b>(0.036)</b>	<b>(0.050)</b>	-	-
<b>G021 Domestic</b>	<b>(0.036)</b>	<b>(0.050)</b>	-	-
G02104 Others	(0.036)	(0.050)	-	-
<b>G05 CONTROL ACCOUNT</b>	<b>(447,900.274)</b>	<b>(507,986.026)</b>	<b>(384,000.000)</b>	<b>(450,000.000)</b>
<b>G051 Miscellaneous</b>	<b>(447,900.274)</b>	<b>(507,986.026)</b>	<b>(384,000.000)</b>	<b>(450,000.000)</b>
G05105 Wages Clearing Account	(447,176.585)	(495,032.758)	(383,388.648)	(449,245.561)
G05106 Inter Provincial Settlement Account	0.195	-	-	-
G05107 Adjusting Account between Federal and Provincial Governments	(709.723)	(11,942.125)	(603.111)	(731.131)
G05110 State Bank Suspense	(9.494)	(900.332)	(4.555)	(15.311)
G05111 District Accounts Suspense	(4.886)	(110.811)	(3.686)	(7.997)
G05115 Adjusting Account between Provincial and District Governments	0.219	-	-	-
<b>G06 TRUST ACCOUNT-FUND</b>	<b>(41,328.455)</b>	<b>(35,142.016)</b>	<b>(30,000.000)</b>	<b>(37,000.000)</b>
<b>G061 Provident Fund</b>	<b>(31,706.562)</b>	<b>(24,924.605)</b>	<b>(22,695.843)</b>	<b>(28,782.904)</b>
G06103 General Provident Fund (Civil)	(31,477.196)	(24,805.285)	(22,604.513)	(28,629.571)
G06106 General Provident Fund (Forest)	(229.366)	(119.320)	(91.330)	(153.333)
<b>G062 Benevolent Fund</b>	<b>(6,611.905)</b>	<b>(6,903.445)</b>	<b>(5,041.868)</b>	<b>(5,700.835)</b>
G06201 Punjab Benevolent Fund	(1,053.307)	(1,211.000)	(600.878)	(835.333)
G06202 Federal Government Employees Benevolent Fund (Civil)	13.776	15.385	-	-
G06214 Federal Government Employees Benevolent Fund	(3,858.873)	(4,039.177)	(3,169.100)	(3,421.870)
G06215 District Government Employees Benevolent Fund	(396.375)	(321.213)	(250.000)	(289.111)
G06217 Govt. Employees Benevolent Fund working in TMA	(1.623)	(2.320)	-	-
G06220 Punjab Benevolent Fund (Non-Gazetted)	(1,315.503)	(1,345.120)	(1,021.890)	(1,154.521)
<b>G063 Welfare Fund</b>	<b>(1,933.566)</b>	<b>(2,271.866)</b>	<b>(1,423.039)</b>	<b>(1,576.039)</b>
G06305 Mines Labour Housing General Welfare Fund	(581.330)	(505.311)	(430.675)	(475.219)
G06309 Punjab Police Welfare Fund	(1,252.652)	(1,648.121)	(936.584)	(1,025.555)
G06311 Lahore High Court Employees Welfare Fund	(43.145)	(57.323)	(25.111)	(29.609)
G06315 Judicial Officer's Welfare Fund	(56.439)	(61.111)	(30.669)	(45.656)
<b>G064 Insurance Fund</b>	<b>(1,076.422)</b>	<b>(1,042.100)</b>	<b>(839.250)</b>	<b>(940.222)</b>
G06408 Provincial Government Employees Group Insurance Fund	(1,019.620)	(992.547)	(819.140)	(913.111)
G06409 Fed. Govt. Empl. Group Insurance Fund (Civil)	(1.306)	(2.525)	-	-

## ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account		Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
G06411	District Government Employees Insurance Fund	(54.078)	(45.095)	(20.110)	(27.111)
G06412	Local Fund Government Employees	(1.140)	(1.616)	-	-
G06413	Group Insurance Fund for Govt Employees	(0.278)	(0.317)	-	-
<b>G10</b>	<b>TRUST ACCOUNTS-OTHERS</b>	<b>(132,228.368)</b>	<b>(107,660.012)</b>	<b>(53,000.000)</b>	<b>(120,000.000)</b>
<b>G101</b>	<b>Account of Other Departments</b>	<b>(28,628.814)</b>	<b>(29,296.466)</b>	<b>(22,290.983)</b>	<b>(53,837.530)</b>
G10109	Deposits of Industries Department	(1.425)	-	-	-
G10111	Food Department Deposit	(312.423)	(1,347.000)	(501.000)	(760.000)
G10113	PWD Deposits	(23,289.530)	(23,467.466)	(19,678.983)	(45,276.330)
G10123	Transfer between Forest Offices	(0.786)	-	-	-
G10125	Transfer between Public Works Officers	(0.017)	-	-	-
G10131	Forest Cheques	(5,024.633)	(4,482.000)	(2,111.000)	(7,801.200)
<b>G103</b>	<b>Other Deposits an Reserves</b>	<b>(431.618)</b>	<b>(440.321)</b>	<b>(450.557)</b>	<b>(819.111)</b>
G10304	Zakat Collection Account	(431.618)	(440.321)	(450.557)	(819.111)
<b>G104</b>	<b>Other Remittances</b>	<b>(103,167.936)</b>	<b>(77,923.225)</b>	<b>(30,258.460)</b>	<b>(65,343.359)</b>
G10402	Forest Remittances	(1,000.408)	(1,045.271)	(753.909)	(1,821.329)
G10407	PWD Remittances	(0.001)	-	-	-
G10408	Remittance into Treasuries	(3,836.520)	(2,066.230)	(2,111.220)	(5,733.111)
G10409	Works Audit Suspense	(475.486)	(985.205)	(630.111)	(1,231.222)
G10418	Exchange Account between Civil and Pak	(0.039)	-	-	-
G10419	Exchange Account between Civil and Defence (in Navy)	(0.212)	-	-	-
G10425	Cheques	(94,897.400)	(71,735.309)	(23,662.890)	(52,036.475)
G10429	Internal Cheques (Public Works)	(2,957.870)	(2,091.210)	(3,100.330)	(4,521.222)
<b>G11</b>	<b>SPECIAL DEPOSIT - INVESTMENTS</b>	<b>(118,194.667)</b>	<b>(134,136.132)</b>	<b>(107,000.000)</b>	<b>(139,000.000)</b>
<b>G112</b>	<b>Others Deposits Account</b>	<b>(118,194.667)</b>	<b>(134,136.132)</b>	<b>(107,000.000)</b>	<b>(139,000.000)</b>
G11212	Deposits of Sugar Cane Development Cess Fund	(2,268.714)	(2,630.133)	(2,730.111)	(3,133.560)
G11215	Revenue Deposits	(12,398.953)	(12,590.111)	(14,323.222)	(17,890.330)
G11216	Civil and Criminal Courts Deposits	(0.343)	-	-	-
G11217	Personal Deposits	(53,085.318)	(58,428.023)	(47,191.222)	(58,036.662)
G11218	Forest Deposit	(388.094)	(265.320)	(344.329)	(400.000)
G11220	Deposits in connection with Elections	3.430	-	-	-

## ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
G11226 Deposit/and in favour of the Chief Settlement Commissioner	(29.971)	(33.123)	(39.525)	(50.113)
G11238 Security Deposit of Supply Cell	(244.329)	(279.622)	(288.043)	(303.111)
G11252 Deposit Account under the Punjab Real Estate Agents and Motor Vehicles Dealers (Regulation of Business) Ordinance 1980	(0.602)	-	-	-
G11264 Assignment Account (ADB)	(20,490.513)	(28,373.947)	(18,928.345)	(25,328.288)
G11265 Assignment Account (Civil)	(24,464.884)	(26,444.057)	(18,211.225)	(27,714.680)
G11275 Deposit Account for the Production of Balanced Feed	(527.879)	(521.227)	(637.513)	(725.111)
G11276 Security Deposit of Private Companies	(440.292)	(171.525)	(556.555)	(605.000)
G11277 Contribution Govt. Servant Housing Foundation.	(2,547.083)	(2,990.000)	(2,205.050)	(2,811.113)
G11278 Deposit for Number Plats & Smart Registration Cards	(1,117.735)	(1,221.562)	(1,321.190)	(1,733.714)
G11290 Securities Deposits from Contractors / Suppliers	(40.284)	(40.525)	(53.670)	(75.000)
G11294 Deposit Account for Pb. Driving Licence Fee	(153.103)	(146.957)	(170.000)	(193.318)
<b>G12 SPECIAL DEPOSIT FUND</b>	<b>(4,391.704)</b>	<b>(4,356.348)</b>	<b>(4,000.000)</b>	<b>(5,000.000)</b>
<b>G124 Development Fund</b>	<b>(1,031.438)</b>	<b>-</b>	<b>-</b>	<b>-</b>
G12403 Depreciation Reserve Fund Government Presses	(0.030)	-	-	-
G12417 Forestry Development Fund	(0.027)	-	-	-
G12421 Registrar Supreme Court Fund for Construction of Dams	(1,031.381)	-	-	-
<b>G127 Others Funds</b>	<b>(3,360.266)</b>	<b>(4,356.348)</b>	<b>(4,000.000)</b>	<b>(5,000.000)</b>
G12713 Income Tax deduction from Salaries	(1,071.228)	(1,668.007)	(1,073.111)	(1,319.520)
G12714 Income Tax deduction from Contractors/Suppliers	(1,600.671)	(1,865.017)	(1,969.850)	(2,575.130)
G12717 District Fund	(6.599)	-	-	-
G12718 Municipal Funds	(0.010)	-	-	-
G12720 Punjab Market Committee Fund	(114.218)	(138.912)	(175.811)	(205.350)
G12738 Fed. Civil Servants subscription to Service Book	(0.192)	-	-	-
G12741 National Fund for Control of Drug Abuse	0.003	-	-	-
G12770 Funds for Hayatabad Medical Complex, Peshawar	0.005	-	-	-
G12774 National Disaster Management Fund	(0.338)	-	-	-

## ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
G12777 Sales Tax deduction at Source under Sales Tax Special Procedure (Withholding) Rules, 2007	(558.688)	(684.412)	(781.228)	(900.000)
G12785 Fund for enhancing vegetable production in Punjab	(8.330)	-	-	-
<b>Total Deposits and Reserves</b>	<b>(744,043.504)</b>	<b>(789,280.584)</b>	<b>(578,000.000)</b>	<b>(751,000.000)</b>
<b>TOTAL LIABILITIES</b>	<b>(1,524,546.291)</b>	<b>(1,576,423.640)</b>	<b>(1,228,000.000)</b>	<b>(1,638,000.000)</b>
<b>Total Public Account Credit</b>	<b>(49,687.459)</b>	<b>(1,578,194.597)</b>	<b>(1,230,000.000)</b>	<b>(1,640,000.000)</b>
<b>TOTAL PROVINCIAL RECEIPTS</b>	<b>1,650,728.521</b>	<b>3,878,771.341</b>	<b>3,041,808.479</b>	<b>3,880,629.460</b>
ACCOUNT NO.I (PCF)	1,542,678.521	3,670,516.520	2,707,263.326	3,548,760.141
ACCOUNT NO.II (PCF)	108,050.000	208,254.821	334,545.153	331,869.319
<b>OPENING BALANCE</b>	-	-	-	-
ACCOUNT NO.I	-	-	-	-
ACCOUNT NO.II	-	-	-	-
<b>GRAND TOTAL</b>	<b>1,650,728.521</b>	<b>3,878,771.341</b>	<b>3,041,808.479</b>	<b>3,880,629.460</b>

## ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>PUBLIC ACCOUNT OF THE PROVINCE (P)</b>				
<b><u>DISBURSEMENT</u></b>				
<b>CURRENT ASSETS</b>				
<b>F01 CASH AND BANK BALANCES</b>	<b>(1,404,231.473)</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>F011 Balance with SBP</b>	<b>(1,401,160.324)</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
F01101 Non Food Account	(1,255,879.028)	-	-	-
F01102 Food Account	(145,281.296)	-	-	-
<b>F016 Balance with NBP</b>	<b>(3,071.149)</b>	<b>-</b>	<b>-</b>	<b>-</b>
F01603 Receipt Cler A/C (Food A/C)NBP	(1,369.339)	-	-	-
F01604 Receipt Cler A/C (Non Food A/C) NBP	(1,701.810)	-	-	-
<b>F02 RECEIVABLES</b>	<b>318.926</b>	<b>315.863</b>	<b>1,000.000</b>	<b>1,000.000</b>
<b>F021 Loans and Advances</b>	<b>318.926</b>	<b>315.863</b>	<b>1,000.000</b>	<b>1,000.000</b>
F02101 Account with Government Servants	1.500	-	7.661	6.130
F02113 Account with Government Servants	0.303	0.383	0.676	0.826
F02119 OB Advances (Civil)	39.654	42.319	92.782	93.810
F02148 Forest Advances	277.469	273.161	898.881	899.234
<b>F05 OTHER ASSETS</b>	<b>(0.291)</b>	<b>(0.348)</b>	<b>0.000</b>	<b>0.000</b>
<b>F051 Other Assets</b>	<b>(0.291)</b>	<b>(0.348)</b>	<b>0.000</b>	<b>0.000</b>
F5102 Down Payment	(0.291)	(0.030)	-	-
F5105 Other Deposits	-	(0.318)	-	-
<b>TOTAL ASSETS</b>	<b>(1,403,912.838)</b>	<b>315.515</b>	<b>1,000.000</b>	<b>1,000.000</b>
<b>G LIABILITIES</b>				
<b>G01 Current Liabilities</b>	<b>796,661.273</b>	<b>784,460.670</b>	<b>647,000.000</b>	<b>832,000.000</b>
<b>G011 Cheque Clearing Account</b>	<b>788,613.977</b>	<b>801,849.670</b>	<b>636,603.729</b>	<b>820,679.175</b>
G01101 Non Food Account	(0.648)	-	-	-
G01112 Ch. Pay. Cler. A/C (Food A/C) SBP	4,520.258	6,808.521	4,329.469	7,135.234
G01132 Ch. Pay. Cler. A/C (Non Food A/C) SBP	313,433.694	312,531.148	245,836.060	319,240.629
G01142 Cheque Payment Clearing Account (Food Account) NBP	444.345	507.406	525.881	565.319
G01147 Cheque Pay Clearance Account (Non Food Account) NBP	270,383.583	274,120.623	225,258.000	273,300.648
G01190 Outstanding Commitments	199,832.437	207,881.972	160,654.319	220,437.345
G01199 Cheque pay clearing account (Account-V NBP)	0.308	-	-	-
<b>G012 Others</b>	<b>8,047.296</b>	<b>(17,389.000)</b>	<b>10,396.271</b>	<b>11,320.825</b>
G01201 Outstanding Commitments	8,047.300	(17,389.000)	10,396.271	11,320.825
G01202 Fines and Penalties Levied by Local Government.	(0.004)	-	-	-



## ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>G05 Control Account</b>	<b>448,297.740</b>	<b>508,971.986</b>	<b>385,000.000</b>	<b>515,000.000</b>
<b>G051 Miscellaneous</b>	<b>448,297.740</b>	<b>508,971.986</b>	<b>385,000.000</b>	<b>515,000.000</b>
G05105 Wages Clearing Account	447,343.396	506,687.271	379,851.649	509,886.537
G05106 Inter Provincial Settlement Account	(14.421)	(17.389)	-	-
G05107 Adjusting Account between Federal and Provincial Governments	735.182	(26.111)	1,434.919	3,345.583
G05110 State Bank Suspense	376.705	701.455	1,000.221	721.000
G05111 District Accounts Suspense	(8.772)	305.250	601.330	825.330
G05112 Letter of Credit Suspense	-	1,321.510	2,111.881	221.550
G05115 Adjusting Account between Provincial & District Governments	(134.350)	-	-	-
<b>G06 Trust Account Fund</b>	<b>32,014.484</b>	<b>37,210.597</b>	<b>65,000.000</b>	<b>46,000.000</b>
<b>G061 Provident Fund</b>	<b>23,805.728</b>	<b>26,678.477</b>	<b>44,329.087</b>	<b>33,592.312</b>
G06103 General Provident Fund (Civil)	23,661.537	26,508.952	44,095.567	33,472.312
G06106 General Provident Fund (Forest)	144.191	169.525	233.520	120.000
<b>G062 Benevolent Fund</b>	<b>5,630.424</b>	<b>8,553.051</b>	<b>14,947.062</b>	<b>6,919.647</b>
G06201 Punjab Benevolent Fund	992.370	1,211.045	1,949.000	1,121.455
G06202 Federal Government Employees Benevolent Fund	0.001	-	-	-
G06214 Provincial Govt. Employees Benevolent Fund	3,430.836	5,226.998	8,752.537	4,200.144
G06215 District Government Employees Benevolent Fund	(0.144)	-	-	-
G06217 Government Employees Benevolent Fund working in T	1.598	-	-	-
G06220 Punjab Benevolent Fund (Non-Gazetted)	1,205.763	2,115.008	4,245.525	1,598.048
<b>G063 Welfare Fund</b>	<b>1,553.720</b>	<b>1,979.069</b>	<b>3,568.566</b>	<b>1,963.278</b>
G06305 Mines Labour Housing General Welfare Fund	-	125.824	145.000	-
G06309 Punjab Police Welfare Fund	1,441.285	1,740.696	3,225.824	1,800.000
G06311 Lahore High Court Employees Welfare Fund	51.520	51.113	97.144	93.087
G06315 Judicial Officer's Welfare Fund	60.915	61.436	100.598	70.191
<b>G064 Insurance Fund</b>	<b>1,024.612</b>	<b>-</b>	<b>2,155.285</b>	<b>3,524.763</b>
G06408 Provincial Government Employees Group Insurance Fund	1,024.280	-	2,155.285	3,524.763
G06409 Federal Government Employees Group Insurance Fund (Civil)	(0.008)	-	-	-
G06411 District Government Employees Group Insurance Fund	0.020	-	-	-
G06412 Local Fund Government Employees	0.001	-	-	-
G06413 Group Insurance Fund for Government Employees	0.319	-	-	-

## ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>G10 TRUST ACCOUNTS-OTHERS</b>	<b>141,839.639</b>	<b>115,460.717</b>	<b>74,000.000</b>	<b>111,000.000</b>
<b>G101 Account of Other Departments</b>	<b>40,685.730</b>	<b>38,463.253</b>	<b>21,610.865</b>	<b>41,475.075</b>
G10109 Deposits of Industries Department	1.425	-	-	-
G10111 Food Department Deposits	1,355.693	1,769.328	900.319	1,723.190
G10113 Pak PWD Deposits	34,290.064	32,337.945	17,285.520	32,696.110
G10123 Transfer between Forest Offices	0.869	-	-	-
G10131 Forest Cheques	5,037.679	4,355.980	3,425.026	7,055.775
<b>G103 Other Deposits &amp; Reserves</b>	<b>396.484</b>	<b>330.114</b>	<b>400.573</b>	<b>653.110</b>
G10304 Zakat Collection Account	396.484	330.114	400.573	653.110
<b>G104 Other Remittance</b>	<b>100,757.425</b>	<b>76,667.350</b>	<b>51,988.562</b>	<b>68,871.815</b>
G10402 Forest Remittances	1,019.129	1,121.440	700.679	1,001.706
G10407 PWD Remittances	0.001	-	-	-
G10408 Remittance into Treasuries	1,904.354	1,306.706	2,321.064	3,719.230
G10409 Works Audit Suspense	469.026	9,552.089	3,122.276	4,519.250
G10419 Exchange Account between Civil and Defence (including Navy)	0.288	-	-	-
G10425 Cheques	95,122.351	62,718.089	44,095.893	56,658.629
G10429 Internal Cheques (Public Works)	2,242.276	1,969.026	1,748.650	2,973.000
<b>G11 SPECIAL DEPOSIT - INVESTMENTS</b>	<b>118,548.630</b>	<b>123,223.695</b>	<b>50,000.000</b>	<b>128,000.000</b>
<b>G112 Others Deposits Account</b>	<b>118,548.630</b>	<b>123,223.695</b>	<b>50,000.000</b>	<b>128,000.000</b>
G11212 Deposits of Sugar Cane Dev. Cess Fund	180.474	217.706	70.000	255.351
G11215 Revenue Deposits	13,925.230	19,014.026	621.064	15,861.578
G11217 Personal Deposits	55,755.786	60,151.119	29,478.616	54,467.724
G11218 Forest Deposits	371.237	344.919	225.000	495.121
G11220 Deposits in connection with Elections	1.350	-	-	-
G11238 Security Deposit of Supply Cell	245.578	161.348	181.861	317.192
G11264 Assignment account (ADB)	20,490.513	23,194.776	7,464.351	23,523.557
G11265 Assignment Account (Civil)	24,464.884	17,237.769	9,706.000	29,810.222
G11275 Deposits account Govt. Livestock Farms (Balanced Feed)	531.861	522.113	441.330	558.454
G11276 Security Deposit of Private Companies	480.608	323.526	380.995	504.638
G11277 Contribution GHSF	867.703	609.526	575.624	911.088
G11278 Deposit for number plats & Smart Reg. Cards	950.349	1,200.624	700.690	997.866
G11290 Securities Deposits from Contractor / Suppliers	224.706	190.966	131.277	235.941
G11294 Deposit Account for Pb. Driving License Fee	58.351	55.277	23.192	61.268

## ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>G12 Special Deposit Fund</b>	<b>4,279.523</b>	<b>8,623.557</b>	<b>8,000.000</b>	<b>7,000.000</b>
<b>G124 Development Fund</b>	<b>1,090.353</b>	-	-	-
G12417 Forestry Development Fund	0.002	-	-	-
G12421 Registrar Supreme Court Fund for Construction of Dams	1,090.351	-	-	-
<b>G127 Other Funds</b>	<b>3,189.170</b>	<b>8,623.557</b>	<b>8,000.000</b>	<b>7,000.000</b>
G12713 Income Tax Deduction from Salaries	1,079.673	3,791.130	4,392.850	3,719.745
G12714 Income Tax Deduction from Contractor / Suppliers	1,589.863	3,127.270	2,785.888	2,719.744
G12720 Punjab Market Committee Fund	12.500	-	20.511	15.181
G12773 Funds for Ayub Teaching Hospital, Abbottabad	0.005	-	-	-
G12774 National Disaster Management Fund	0.330	-	-	-
G12777 Adv. pmt of tax U/S 53 of the I.tax Ord.	503.387	1,705.157	800.751	545.330
G12785 Fund for enhancing Vegetatble Production	3.412	-	-	-
<b>TOTAL LIABILITY</b>	<b>1,541,641.289</b>	<b>1,577,951.222</b>	<b>1,229,000.000</b>	<b>1,639,000.000</b>
<b>H01 EQUITIES</b>	<b>1,300.844</b>	-	-	-
<b>H011 Equities</b>	<b>1,300.844</b>	-	-	-
H01101 Residual Equity	1,300.844	-	-	-
<b>TOTAL EQUITIES</b>	<b>1,300.844</b>	-	-	-
<b>Total Public Account Expenditure</b>	<b>139,029.295</b>	<b>1,578,266.737</b>	<b>1,230,000.000</b>	<b>1,640,000.000</b>
<b>NET PUBLIC ACCOUNT (P)</b>	<b>89,341.836</b>	<b>72.140</b>	<b>0.000</b>	<b>0.000</b>
<b>Total Provincial Disbursement</b>	<b>1,666,823.113</b>	<b>3,645,915.621</b>	<b>3,160,080.123</b>	<b>3,755,629.460</b>
Account No. I (PCF)	1,556,121.647	3,437,660.800	2,825,534.970	3,423,760.141
Account No. II (PCF)	110,701.466	208,254.821	334,545.153	331,869.319
<b>Opening Balance</b>	-	-	-	-
Account No. I	-	-	-	-
Account No. II	-	-	-	-
<b>GRAND TOTAL</b>	<b>1,666,823.113</b>	<b>3,645,915.621</b>	<b>3,160,080.123</b>	<b>3,755,629.460</b>

## ADP RESOURCES

(Rs. in million)				
Head of Account	Accounts 2018-2019	Budget Estimates 2019-2020	Revised Estimates 2019-2020	Budget Estimates 2020-2021
<b>REVENUE ACCOUNT</b>				
General Revenue Receipts	1,425,883.921	1,989,826.157	1,408,398.185	1,750,035.691
Current Revenue Expenditure	1,129,322.693	1,298,772.880	1,257,934.113	1,318,337.720
<b>Net Revenue Account</b>	<b>296,561.228</b>	<b>691,053.277</b>	<b>150,464.072</b>	<b>431,697.971</b>
<b>CAPITAL ACCOUNT (ACCOUNT NO.I)</b>				
Current Capital Receipts	67,107.141	84,306.564	55,420.033	111,630.925
Current Capital Expenditure	75,308.785	210,621.183	82,572.964	128,422.421
<b>Net Capital (Surplus / Deficit)</b>	<b>(8,201.644)</b>	<b>(126,314.619)</b>	<b>(27,152.931)</b>	<b>(16,791.496)</b>
<b>PUBLIC ACCOUNT</b>				
Credit	(49,687.459)	(1,578,194.597)	(1,230,000.000)	(1,640,000.000)
Disbursement	139,029.295	1,578,266.737	1,230,000.000	1,640,000.000
<b>Net Public Account</b>	<b>89,341.836</b>	<b>72.140</b>	<b>-</b>	<b>-</b>
Foreign Assistance for Projects	-	18,189.202	13,445.108	47,093.525
<b>TOTAL RESOURCES</b>	<b>-</b>	<b>583,000.000</b>	<b>136,756.249</b>	<b>462,000.000</b>
<b>ANNUAL DEVELOPMENT PROGRAMME</b>	<b>-</b>	<b>350,000.000</b>	<b>255,027.893</b>	<b>337,000.000</b>
<b>Estimated Provincial Surplus / Deficit</b>	<b>-</b>	<b>233,000.000</b>	<b>(118,271.644)</b>	<b>125,000.000</b>

\* Deficit will be partially met from Opening Balance of Financial Year 2019-2020 i.e. Rs.42 Billion and utilization of Over Draft (OD) Limit .