



GOVERNMENT OF THE PUNJAB

**ANNUAL BUDGET
STATEMENT**

**FOR
2016 - 2017**

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
2016-2017**

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ESTIMATES OF RECEIPTS

(Rs. in million)

Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
Total Provincial Consolidated Fund (Revenue + Capital)	1,037,137.527	1,447,241.814	1,452,855.944	1,681,416.623
Total General Revenue Receipts	901,665.740	1,144,558.319	1,135,771.201	1,319,966.142
Federal Transfers & Straight Transfers	719,074.210	888,488.471	891,089.844	1,039,910.787
Provincial Tax Revenue	98,016.725	160,591.110	150,787.001	184,436.450
Provincial Non-Tax Revenue	84,574.805	95,478.738	93,894.356	95,618.905
(A) Total General Capital Receipts A/c -I	30,559.787	49,826.578	79,285.196	132,105.206
General Capital Receipts	498.471	15,408.911	6,569.119	17,152.391
Foreign Projects Assistance	30,061.316	34,417.667	72,716.077	114,952.815
(B) Total General Capital Receipts A/c -II	104,912.000	252,856.917	237,799.547	229,345.275
TOTAL (A+B)	135,471.787	302,683.495	317,084.743	361,450.481

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
SUMMARY				
FEDERAL TRANSFERS	719,074.210	888,488.471	891,089.844	1,039,910.787
B TAX REVENUE	719,074.210	888,488.471	891,089.844	1,039,910.787
B01 DIRECT TAXES	279,908.949	383,364.017	378,007.554	444,815.303
B011 Tax on Income	279,910.698	382,976.793	377,438.381	444,145.533
B012 Wealth Tax	(1.749)	-	-	-
B018 Capital Value Tax on Moveable Assets	-	387.224	569.173	669.770
B02 INDIRECT TAXES	439,165.261	505,124.454	513,082.290	595,095.484
B020 Sea Customs	0.001	-	-	-
B021 Land Custom	86,027.386	85,389.399	100,186.446	118,728.896
B023 Sales Tax on Import-Share of Net	310,350.165	363,580.400	358,121.935	418,293.344
B024 Federal Excise	42,376.430	55,572.535	54,274.109	57,543.064
B025 Federal Excise on Natural Gas	411.279	582.120	499.800	530.180

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
SUMMARY				
PROVINCIAL RECEIPTS	182,591.530	256,069.848	244,681.357	280,055.355
B TAX REVENUE	98,016.725	160,591.110	150,787.001	184,436.450
B01 DIRECT TAXES	20,829.530	35,868.986	34,519.521	42,955.715
B011 Tax on Income (Agriculture)	1,027.723	2,300.000	1,550.000	2,300.000
B013 Property Tax	2,588.211	10,320.000	9,224.300	13,124.250
B014 Land Revenue	10,934.310	13,678.986	11,302.981	14,447.491
B016 Tax on Profession, Trades and Callings	602.877	770.000	795.000	810.000
B017 Capital Value Tax on Immoveable Property	5,395.968	8,800.000	11,270.295	12,273.974
B018 Capital Value Tax on Moveable Assets	267.410	-	360.945	-
B019 Other Direct Taxes	13.031	-	16.000	-
B02 INDIRECT TAXES	76,418.043	110,956.624	101,437.418	133,044.785
B023 Sales Tax (GST Provincial)	42,659.349	72,000.000	62,000.000	85,000.000
B026 Provincial Excise	1,816.288	2,800.000	2,650.568	2,920.200
B027 Stamps Duty	21,844.568	24,401.014	25,311.805	31,599.285
B028 Motor Vehicles	10,097.838	11,755.610	11,475.045	13,525.300
B03 OTHERS INDIRECT TAXES	769.152	13,765.500	14,830.062	8,435.950
B030 Others Indirect Taxes	769.152	13,765.500	14,830.062	8,435.950

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
DETAILS				
FEDERAL TRANSFERS	719,074.210	888,488.471	891,089.844	1,039,910.787
B TAX REVENUE	719,074.210	888,488.471	891,089.844	1,039,910.787
B01 DIRECT TAXES	279,908.949	383,364.017	378,007.554	444,815.303
B011 Tax on Income	279,910.698	382,976.793	377,438.381	444,145.533
B01108 Share of Net proceeds assigned to Provinces	279,910.698	382,976.793	377,438.381	444,145.533
B012 Wealth Tax	(1.749)	-	-	-
B01206 Share of Net proceeds assigned to Provinces	(1.749)	-	-	-
B018 Capital Value Tax on Moveable Property	-	387.224	569.173	669.770
B01809 CVT Share assigned to Provinces	-	387.224	569.173	669.770
B02 INDIRECT TAXES	439,165.261	505,124.454	513,082.290	595,095.484
B020 Sea Customs	0.001	-	-	-
B02070 Share of Net Proceeds Assigned to Provinces	0.001	-	-	-
B021 Land Custom	86,027.386	85,389.399	100,186.446	118,728.896
B02170 Share of Net Proceeds Assigned to Provinces	86,027.386	85,389.399	100,186.446	118,728.896
B023 Sales Tax	310,350.165	363,580.400	358,121.935	418,293.344
B02303 Share of Net Proceeds Assigned to Provinces	310,350.164	363,580.400	358,121.935	418,293.344
B02343 Share of Net Proceeds Assigned to Provinces	0.001	-	-	-
B024 Federal Excise	42,376.430	55,572.535	54,274.109	57,543.064
B02408 Share of Net Proceeds Assigned to Provinces	42,376.413	55,572.535	54,274.109	57,543.064
B02434 Silver and Silver Wares	0.017	-	-	-
B025 Federal Excise Duty on Natural Gas	411.279	582.120	499.800	530.180
B02503 Net Proceeds on Excise Duty on Natural Gas Assigned to Provinces	411.279	582.120	499.800	530.180

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
DETAILS				
PROVINCIAL RECEIPTS	182,591.530	256,069.848	244,681.357	280,055.355
B TAX REVENUE	98,016.725	160,591.110	150,787.001	184,436.450
B01 DIRECT TAXES	20,829.530	35,868.986	34,519.521	42,955.715
B011 Tax on Income	1,027.723	2,300.000	1,550.000	2,300.000
B01173 Tax on Agriculture Income	1,027.723	2,300.000	1,550.000	2,300.000
B013 Property Tax	2,588.211	10,320.000	9,224.300	13,124.250
Urban Immovable Property Tax - Net	2,588.211	10,320.000	9,224.300	13,124.250
B01301 Ordinary Collection	7,260.446	8,660.000	8,647.000	11,510.000
B01302 Share of Net Proceeds assigned to TMAs etc	(5,446.774)	-	-	-
B01303 Tax on Luxury Houses	20.666	825.000	10.000	825.000
B01304 Farm House Tax	0.301	15.000	1.000	10.000
B01311 Fees for Registering Documents	748.771	810.000	562.000	775.000
B01312 Copying Registered Documents	2.680	7.000	2.500	2.350
B01320 Others	2.121	3.000	1.800	1.900
B014 Land Revenue	10,934.310	13,678.986	11,302.981	14,447.491
B01401 Ordinary Collection	0.250	-	-	-
B01402 Development cess	0.001	-	-	-
B01403 Malkana	0.191	20.000	1.840	0.550
B01404 Sale of Government Estates	0.090	-	455.000	-
B01405 Sale of Waste Land	0.011	-	-	-
B01406 Fines and Forfeitures	19.558	36.000	120.000	125.000
B01407 Rent of Agricultural Land for a Single Year	460.990	780.000	172.000	500.300
B01408 Rent from Shops/Other Sites,Nazul Buildings & Land	16.468	25.000	55.000	60.000
B01409 Others not elsewhere Classified	0.004	0.200	0.950	0.950
B01411 Recovery on account of Survey and Settlement Charges	0.001	0.006	0.083	0.083
B01413 Fees for Consolidation of Holdings	0.110	0.200	0.359	0.359
B01414 Tirni Grazing Dues	0.003	0.600	0.084	0.084
B01415 Collection Fee on the Dues Recovered as Arrears of Land Revenue	1.771	0.170	0.665	0.665

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
B01416 Revenue Talbana	9.296	0.700	5.500	10.200
B01417 Mutation Fee	10,226.631	12,671.000	10,250.000	13,500.000
B01418 Copying and Inspection Fee of Patwaries Record	158.371	99.000	215.500	200.000
B01419 Copying Fee for the Preparation of Produce Statement	0.028	0.110	0.100	0.250
B01420 Examination Fee from Naib Tehsildars	0.739	-	-	-
B01421 Recoveries of Overpayments	0.827	1.000	0.400	0.550
B01422 Collection of payments for service rendered	0.004	-	-	-
B01424 Local Rates on Lands Interests Assessable to Land Revenue-Others	16.002	21.000	17.500	25.000
B01425 Land Revenue-Others	22.964	24.000	8.000	23.500
B016 Tax on Profession, Trade and Callings-	602.877	770.000	795.000	810.000
B01601 Ordinary Collection	567.958	770.000	770.000	810.000
B01603 Deduction at Source	34.919	-	25.000	-
B017 Capital Value Tax on Immoveable Property	5,395.968	8,800.000	11,270.295	12,273.974
B01701 Urban	3,342.106	5,500.000	7,985.000	9,160.500
B01702 Rural	29.474	500.000	53.500	50.864
B01703 Capital Value Tax on Immovable Assets - Urban (Res	892.894	1,149.000	1,750.300	1,335.000
B01704 Capital Value Tax on Immovable Assets - Urban (Com	928.760	1,000.000	1,150.000	1,250.000
B01705 Capital Value Tax on Immovable Assets - Urban (Oth	120.163	200.000	215.500	215.500
B01706 Capital Value Tax on Immovable Assets - Rural (Res	20.713	100.000	32.000	32.000
B01707 Capital Value Tax on Immovable Assets - Rural (Agr	4.162	50.000	4.200	3.500
B01708 Capital Value Tax on Immovable Assets - Rural (Oth	-	1.000	0.795	0.810
B01709 Capital Value Tax on Immovable Property	38.289	100.000	70.500	200.300
B01770 Others	19.407	200.000	8.500	25.500
B018 Capital Value Tax on Moveable Property	267.410	-	360.945	-
B01802 Capital Value Tax Motor Vehicles	0.027	-	0.045	-
B01809 CVT Share assigned to Provinces	267.383	-	360.900	-
B019 Other Direct Tax	13.031	-	16.000	-
B01903 Capital Gains Tax	0.128	-	-	-
B01904 Capital Gains Tax - Other Collection	12.903	-	16.000	-

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
B02 INDIRECT TAXES	76,418.043	110,956.624	101,437.418	133,044.785
B023 Sales Tax	42,659.349	72,000.000	62,000.000	85,000.000
B02382 Transfer of Sales Tax on Services (GST Provincial) to Provinces	12.528	-	-	-
B02385 Sales Tax on Services (Punjab)	42,646.821	72,000.000	62,000.000	85,000.000
B026 Provincial Excise	1,816.288	2,800.000	2,650.568	2,920.200
B02601 Malt Liquors-Duty on Bear Manufactured in Pakistan	157.304	800.000	202.770	350.000
B02602 Duty on Foreign Liquors	641.355	790.400	1,350.500	1,250.000
B02603 Licence Fee for Generally Sale of Foreign Liquor	782.938	850.000	860.247	910.000
B02604 Duty on Manufacturing of Spirit	2.800	-	2.900	3.500
B02611 Licence Fee for Commercial Spirits	1.866	2.000	2.205	2.500
B02612 Licence Fee for Denatured Spirits	11.596	14.000	11.034	15.000
B02613 Permit Fee for Denatured Spirits	50.740	70.000	50.500	75.000
B02620 Medicinal & Toilet preparations containing Alcohol	0.023	-	-	-
B02621 Duty on Spirits use in Manufactured of Medicine	141.103	160.000	141.500	200.000
B02622 Receipts from Distilleries	0.434	80.000	0.572	80.000
B02623 Collection of Payments for Services Rendered	25.899	33.100	27.900	33.500
B02624 Sale Proceeds of Opium Tablets	0.015	-	-	-
B02625 Fines, Confiscation and Miscellaneous	0.161	0.200	0.332	0.200
B02627 Tax on advertisement	0.008	-	-	-
B02628 Others	0.046	0.300	0.108	0.500
B027 Stamp Duty	21,844.568	24,401.014	25,311.805	31,599.285
Non-Judicial	21,269.008	23,736.614	24,757.675	30,912.635
B02701 Sale of Stamps	14,800.824	15,000.000	17,250.500	22,650.200
B02702 Stamps Duties on Bill of Exchange, Cheques etc	12.567	20.000	15.200	25.000
B02703 Stamps Duties Levied under Supplementary Tax Ordinance, 1957	69.482	85.000	60.500	85.500
B02704 Other Non Judicial Sale and General Stamps	915.114	1,130.000	1,095.602	1,500.000
B02705 Duty Recovered under Rule 10 and 11 of Pakistan Stamp Rules, 1925	730.465	850.000	762.775	850.000
B02706 Duty on Documents Voluntarily Brought for Adjudication under Section 31 of Act. II 1899	0.003	0.100	0.006	0.100
B02707 Duty on other Immersing Documents	44.716	30.000	45.500	50.000
B02708 Fines and Penalties	0.109	0.001	0.229	0.350
B02710 On Transfer of Property Rights	0.344	0.500	0.015	0.030
B02711 On Declaration of Newspaper/Periodical/Printing Press	0.572	1.000	0.519	0.605
B02712 Sale of Property Transactions	1,442.356	1,150.000	1,680.854	2,050.000

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
B02713 Duty Levied on Unstamped or Insufficient Stamped Documents under Section 35, 40 & 48 of Act 1899	177.924	170.000	170.000	200.000
B02714 Non-Judicial Recoveries from Government Departments	0.674	0.013	0.725	0.850
B02716 Non Judicial - Recoveries from Govt. Department	0.130	-	-	-
B02718 Duty on Letter of Credits	0.632	-	-	-
B02719 Stamps Duty on Receipt Issued by Couriers	0.005	-	-	-
B02720 Stamp Duty on Transfer of Right	2,688.854	5,000.000	3,250.200	2,950.000
B02730 Others	384.237	300.000	425.050	550.000
Judicial	575.560	664.400	554.130	686.650
B02731 Sale of Stamps	0.039	0.100	0.081	0.300
B02732 Court Fees	3.064	4.100	3.382	5.500
B02733 Record Room Receipts	0.016	-	-	-
B02734 Court Fees Realized in Stamps	572.243	660.000	550.500	680.500
B02735 Fines and Penalties	0.195	0.200	0.167	0.350
B02770 Others	0.003	-	-	-
B028 Motor Vehicles:	10,097.838	11,755.610	11,475.045	13,525.300
B02801 Fee for Registrations	1,741.746	2,525.000	1,765.500	2,790.300
B02802 Fee for Miscellaneous Receipts	429.002	800.000	434.500	750.000
B02803 Receipts under Provincial M.V. Act	7,335.757	7,850.000	8,605.500	8,874.000
B02804 Receipts from Bus and Truck Services	0.014	-	0.045	-
B02805 Tax on Luxury Vehicles Levied under Finance Act 1997	8.495	30.000	9.500	310.000
B02806 Taxhes on Vehicles other than Motor Vehicle Act	0.011	-	-	-
B02811 Motor Vehicles Fitness Certificate	184.302	100.610	205.000	205.500
B02812 Motor Vehicles Route Permit	398.511	450.000	455.000	595.500
B03 INDIRECT TAXES	769.152	13,765.500	14,830.062	8,435.950
B030 Other Indirect Taxes	769.152	13,765.500	14,830.062	8,435.950
Entertainment Tax	70.199	105.000	100.500	125.000
B03001 Duty Recovered by Sale of Stamps	19.341	30.000	35.500	40.000
B03002 Duty Recovered Otherwise than by Sale of Stamps	50.432	75.000	65.000	85.000
B03003 Fines and Penalties	0.009	-	-	-

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
B03004 Tax on Cinemas	0.328	-	-	-
B03005 Tax on Video Trade	0.089	-	-	-
Cess All Types	14.296	45.000	0.410	0.500
B03021 Education Cess	14.034	45.000	0.410	0.500
B03024 Development Cess on Hotels	0.261	-	-	-
B03029 Cess on Educational Institutions	0.001	-	-	-
Energy	180.886	13,040.500	14,458.652	6,235.450
B03031 Fee Payable under Electricity Rules	28.201	29.000	25.158	25.500
B03032 Fee Payable under Cinematograph Act and Rules	0.097	0.100	0.102	0.080
B03033 Fee Payable for the Grant of Certificate of Competency to Supervisor and Licenses to Electrical Contractors	0.378	0.400	0.520	0.451
B03034 Electricity Duty	142.007	13,000.000	14,423.453	6,200.000
B03035 Miscellaneous Receipts and Fees	10.203	11.000	9.419	9.419
Others, all types	503.771	575.000	270.500	2,075.000
B03050 Other Surcharge	0.006	-	-	-
B03053 Fees for Registration of Real Estates Agencies	3.719	-	-	-
B03054 Fines and Penalties	0.611	-	-	-
B03055 Cotton Fees	467.799	575.000	270.500	575.000
B03056 Tax on Hotels Levied under Finance Act 1965	31.493	-	-	-
B03057 Local Government Education Tax	0.059	-	-	-
B03067 Trade Tax on Business Services	0.009	-	-	-
B03076 Other Cess, All Types	0.060	-	-	-
B03079 Other Fees all Types	0.015	-	-	-
B03086 Punjab Infrastructure Development Cess	-	-	-	1,500.000
TOTAL TAX REVENUE	817,090.935	1,049,079.581	1,041,876.845	1,224,347.237
FEDERAL TRANSFERS	719,074.210	888,488.471	891,089.844	1,039,910.787
PROVINCIAL TAX REVENUE	98,016.725	160,591.110	150,787.001	184,436.450

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
SUMMARY				
C NON-TAX REVENUE	84,574.805	95,478.738	93,894.356	95,618.905
C01 INCOME FROM PROPERTY AND ENTERPRISE	156.848	21,454.756	335.721	48,100.599
C010 Profits	-	21,000.000	-	47,580.000
C013 Interest on Loans & Advance to District Govts. / TMAs	35.000	156.588	156.588	268.994
C014 Interest on Loans & Advances to Financial Institutions	82.495	160.000	135.000	135.000
C015 Interest on Loans & Advance to Non-Financial Institutions	31.681	132.151	39.624	110.896
C016 Interest on Loans & Advances to Govt. Servants	0.454	0.517	0.209	0.209
C017 Interest on Loan & Advances - Others	0.008	-	-	-
C018 Interest on Loans - Others	7.107	5.500	4.128	5.500
C019 Dividends	0.103	-	0.172	-
C02 RECEIPT FROM CIVIL ADMINISTRATION AND OTHER FUNCTIONS	9,130.534	9,791.549	9,629.167	10,535.494
C021 General Admin. Receipts- Organizations of State	243.418	100.000	200.500	198.000
C022 General Admin. Receipts- Fiscal Administration	165.330	108.881	130.000	107.020
C023 General Admin. Receipts - Economic Regulation	125.373	152.300	141.679	152.300
C025 Defence Services Receipts	0.007	-	-	-
C026 Law and Order Receipt	3,840.818	4,326.302	3,915.495	4,375.657
C027 Community Services Receipt	2,096.274	2,375.530	2,487.528	2,689.400
C028 Social Services	1,928.293	2,028.536	2,040.800	2,265.617
C029 Social Services Miscellaneous	731.021	700.000	713.165	747.500
C03 Miscellaneous Receipts	75,287.423	64,232.433	83,929.468	36,982.812
C031 Economic Services Receipts-Food & Agriculture	632.792	643.040	643.720	653.165
C032 Economic Services Receipts-Fisheries & Animal	1,258.937	939.004	988.280	1,053.654
C033 Economic Services Receipts Forest	1,013.263	640.000	817.878	673.117
C034 Economic Services Receipts, Cooperation, Irrigation and Embankment - Drainage Works	1,383.525	2,343.373	2,022.288	2,558.329
C035 Economic Services Receipts-Others	107.238	168.720	616.283	171.850
C036 Other Grants from Federal Govt. Non-Dev.	44,484.378	40,587.103	56,937.369	10,237.151
C037 Extraordinary Receipt	1,011.708	2,774.283	4,129.946	2,912.997
C038 Others	18,256.339	6,091.381	12,339.339	13,620.795
C039 Development Surcharges & Royalties (Fed-Transfers)	7,139.243	10,045.529	5,434.365	5,101.754

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
DETAIL					
C	NON-TAX REVENUE - DETAIL	84,574.805	95,478.738	93,894.356	95,618.905
C01	INCOME FROM PROPERTY AND ENTERPRISE	156.848	21,454.756	335.721	48,100.599
C010	Profit	-	21,000.000	-	47,580.000
	C01006 Electricity	-	21,000.000	-	47,580.000
C013	Interest on Loans to District Govts / TMAs	35.000	156.588	156.588	268.994
	C01307 Municipal Councils Committees / Corporation / District	35.000	156.588	156.588	268.994
C014	Interest on Loans & Advances to Financial Institutions	82.495	160.000	135.000	135.000
	C01410 Others	82.493	160.000	135.000	135.000
	C01499 Others	0.002	-	-	-
C015	Interest on Loans to Non-Financial Institutions	31.681	132.151	39.624	110.896
	Interest Domestic Loans				
	C01529 Others	31.681	132.151	39.624	110.896
C016	Interest on Loans and Advances to Government Servants	0.454	0.517	0.209	0.209
	C01601 House Building Advance	0.182	0.228	0.147	0.147
	C01602 Motor Car Advance	0.223	0.242	0.023	0.023
	C01603 Motor Cycle or Scooter Advance	0.049	0.047	0.039	0.039
C017	Interest on Loan & Advances - Others	0.008	-	-	-
	C01706 Land Improvement Act 1883	0.008	-	-	-
C018	Interest on Loans - Others	7.107	5.500	4.128	5.500
	C01802 Interest on Arrears of Revenue	7.107	5.500	4.128	5.500
C019	Dividends	0.103	-	0.172	-
	C01902 Dividends from Government Investments (Non-Financial Institutions)	0.103	-	0.172	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
C02 RECEIPT FROM CIVIL ADMINISTRATION AND OTHER FUNCTIONS	9,130.534	9,791.549	9,629.167	10,535.494
C021 General Administration Receipts- Organs of State	243.418	100.000	200.500	198.000
C02101 Examination Fee Realised by PPSC	242.830	100.000	200.500	198.000
C02103 Recoveries of Overpayments	0.586	-	-	-
C02104 Collection of Payments for	0.002	-	-	-
C022 General Administration Receipts- Fiscal Administration	165.330	108.881	130.000	107.020
C02201 Private Organization	0.129	-	-	-
C02202 Public Sector Organization	0.007	-	-	-
C02204 Recoveries of Overpayments	4.377	6.000	6.500	4.139
C02206 Auditor Other	1.070	-	-	-
C02241 Contribution of Pensions & Gratuities	123.626	82.881	98.500	82.881
C02243 Others	22.843	20.000	13.500	20.000
C02244 Share of Pension Liability Recovered from Local Governments for Provincialized Colleges / Schools	0.015	-	-	-
C02245 Fiscal Administration-Receipt in Aid	13.240	-	11.500	-
C02251 Fiscal Admn - Receipts in Aid of Superannuation	0.023	-	-	-
C023 General Administration Receipts-Economic Regulations	125.373	152.300	141.679	152.300
C02301 Fee for deposits and Registration of Trade Marks	0.042	-	-	-
C02303 Patent Fees	(0.006)	-	-	-
C02304 Receipts under the Companies Ordinance 1984	2.104	2.300	1.679	2.300
C02305 Federal fees for weights and measures	0.001	-	-	-
C02306 Receipts under the Weights & Measures and Trade Employees Act	123.101	150.000	140.000	150.000
C02308 Receipts under Anti-Dumping Duties Ordinance	0.103	-	-	-
C02370 Others	0.028	-	-	-
C025 Defence Services Receipts	0.007	-	-	-
C02501 Fighting Forces	0.007	-	-	-
C026 Law and Order Receipts:	3,840.818	4,326.302	3,915.495	4,375.657
Justice	401.391	341.750	389.087	382.100
C02601 Sale proceeds of unclaimed and Escheated Property	10.516	13.100	37.500	15.000
C02602 Court Fees Realized in Cash	8.337	7.500	6.500	7.500
C02603 Court Fees Realized in Cash	8.337	3.000	0.800	1.000

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
C02604 General Fees, Fines & Forfeitures	310.827	261.000	295.000	300.000
C02605 Leadership and Mukhtarship Examination Fees	0.007	-	-	-
C02606 Receipts of the Supreme Court	0.113	-	-	-
C02607 Receipt of the official Assignee	0.049	-	-	-
C02608 Receipts of Official Receiver	2.598	-	-	-
C02610 Recoveries of Overpayments	18.335	18.200	18.200	18.500
C02611 Collection of the Payments	0.022	-	-	-
C02612 Collection of the Payments for Service Rendered	4.154	3.850	5.587	5.000
C02613 Others	38.096	35.100	25.500	35.100
Police Departments Receipts	3,316.338	3,870.000	3,416.719	3,872.457
C02631 Police supplied to Railway	23.776	20.000	5.000	20.000
C02632 Police supplied to Federal Govt	57.438	61.725	60.238	61.827
C02633 Police supplied to Municipalities Cantonments	0.020	-	-	-
C02634 Police supplied to Public Dept. Private Companies and Persons	202.658	210.000	210.000	210.615
C02635 Receipts Realized under the Arms Act	70.211	70.000	29.228	70.000
C02636 Fees, Fines and Forfeitures	14.305	13.000	13.000	13.000
C02637 Motor Driving Licence Fees	631.252	652.985	652.985	663.500
C02638 Police Traffic Fines	1,944.135	2,540.562	2,223.180	2,540.562
C02639 Police Land Receipts	2.878	3.176	3.176	3.178
C02640 Recoveries of Overpayments	143.018	215.000	135.840	205.900
C02641 Collection of Payments for Services Rendered	1.102	3.552	4.072	3.620
C02642 Others	225.504	80.000	80.000	80.255
C02644 Provincial Public Safety Commission	0.001	-	-	-
C02646 Cash receipt under Arms Act	0.008	-	-	-
C02648 Recoveries of overpayments	0.022	-	-	-
C02650 Others	0.010	-	-	-
Jails	120.227	110.300	105.900	116.500
C02656 Sale proceeds of Articles manufactured in Jail	49.314	31.000	43.500	45.000
C02657 Value of supplies made by Factory Department to Maintenance Deptt in Jail	38.580	43.800	25.200	30.000
C02658 Income from Hired Convicts	0.011	-	-	-
C02659 Recoveries of Overpayment	13.226	14.000	15.500	15.500
C02660 Collection of Payments for Service Rendered	0.073	0.500	0.200	0.500
C02661 Others	19.023	21.000	21.500	25.500

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
Civil Defence	2.862	4.252	3.789	4.600
C02668 Fines Realization	2.561	3.952	3.289	4.100
C02669 Others	0.248	0.300	0.500	0.500
C02677 Others Receipts	0.053	-	-	-
C027 Community Services Receipts:	2,096.274	2,375.530	2,487.528	2,689.400
Works - Buildings	460.038	417.500	486.397	442.500
C02701 Building Rent	305.142	305.000	356.577	305.000
C02702 Receipts from Workshops	0.008	-	-	-
C02703 Recoveries of Expenditure	9.736	7.500	14.862	7.500
C02704 Recoveries of Over Payment	4.182	8.000	5.800	8.000
C02705 Collection of Payments for Services Rendered	11.556	7.000	3.658	7.000
C02706 Others	129.414	90.000	105.500	115.000
Works - Communications	1,537.293	1,886.530	1,886.160	2,141.400
C02711 Buildings Rent	1.028	1.130	1.158	0.900
C02712 Tolls on Roads and Bridges	1,145.433	1,675.000	1,610.500	1,923.316
C02713 Recoveries of Expenditure	37.720	3.400	15.500	2.657
C02714 Recoveries of Over Payment	8.202	4.000	9.318	1.600
C02715 Collection of Payments for Services Rendered	1.898	3.000	4.330	2.612
C02716 Other	341.449	190.000	240.919	198.390
C02717 Fee for use of Right of Way for Laying Cables / Pipelines of all Provincial Roads	1.563	10.000	4.435	11.925
Public Health	98.410	71.500	99.973	90.000
C02724 Recoveries of Overpayments	3.866	6.000	4.500	4.500
C02725 Collection of Payments for Services Rendered	0.015	0.100	0.012	-
C02726 Others	92.089	65.400	90.500	80.500
C02727 Income from Bagh-e-Jinnah	2.440	-	4.961	5.000
Scientific Research and Survey	0.533	-	14.998	15.500
C02732 Scientific Research and Survey recoveries of overpayment	0.088	-	-	-
C02733 Collection of Payments for Services	0.002	-	-	-
C02734 Others	0.434	-	14.998	15.500
C02742 Fire Services	0.009	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
C028	Social Services	1,928.293	2,028.536	2,040.800	2,265.617
	Education	1,277.618	1,416.342	1,326.835	1,501.462
	C02801 Fees Government University Art Colleges	415.044	436.000	350.500	445.000
	C02802 Fees Govt University, Professional Art Colleges	18.403	17.000	14.774	17.500
	C02803 Fees Government Secondary (including Intermediate Classes), School	38.503	55.000	45.000	55.275
	C02804 Fees Government Primary School	0.969	6.000	0.650	6.300
	C02805 Fines under Sindh Primary Education Act 1947	0.117	0.138	0.140	0.145
	C02806 Recoveries from Local Bodies for Primary Education	0.291	0.300	0.235	0.300
	C02807 Fees and Other Receipts Govt. Special Schools	8.576	9.200	7.500	9.200
	C02808 Receipts of Technical & Commercial Institutes	0.136	0.300	0.085	0.300
	C02810 General Income from Endowments	0.390	0.392	0.049	0.392
	C02811 General Cess Fund	0.562	0.600	0.200	0.600
	C02812 Education General Hostel Fees	8.038	2.412	6.947	6.500
	C02813 Education General-Admission Fees	52.781	130.000	62.000	66.500
	C02814 Education General-Recoveries of Overpayments	434.379	380.000	495.500	495.500
	C02815 Collection of Payments for Services Rendered	2.741	1.100	1.125	1.155
	C02816 Others	0.004	-	-	-
	C02817 Receipts from Museums	0.013	-	-	-
	C02818 Education-Others	294.713	375.000	340.000	393.750
	C02819 Receipts from Boys Secondary School	0.404	0.800	0.430	0.840
	C02820 Receipts from Girls Secondary School	1.554	2.100	1.700	2.205
	Health	650.675	612.194	713.965	764.155
	C02822 Health-Dental Colleges	(0.091)	-	-	-
	C02824 Health-Medical Schools	0.738	-	-	-
	C02851 Health-Medical Colleges	9.198	10.000	0.380	11.000
	C02852 Health-Dental Colleges	1.150	5.200	3.100	5.720
	C02853 Health Schools	2.481	4.800	2.400	5.280
	C02854 Health-Medical Schools	1.247	1.250	0.182	1.375
	C02855 Health Sale of Outdoor Tickets	137.588	115.000	140.000	130.500
	C02856 Health-Recoveries of Diet Charges	2.031	2.100	1.543	2.310
	C02857 Health Room Rent	3.482	8.144	10.200	10.500
	C02858 Health-Government Share of Fees Realized by Doctor from Patient	91.282	107.000	95.000	117.700
	C02859 Health-Mental Hospital Receipts	3.250	3.000	3.200	3.300

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
C02861 Health contributions from Local Bodies on account of Salaries of District Medical Officers	0.007	-	-	-
C02862 Health-Contribution from Local Bodies	0.069	-	-	-
C02864 Health-Contribution by Federal Government	0.130	-	-	-
C02865 Health Other Contributions	0.219	0.200	0.352	0.450
C02866 Health Recoveries of Overpayment	95.306	85.000	115.000	120.000
C02867 Health-Collection of Payments for Services Rendered	8.241	9.000	10.100	10.200
C02868 Health fee for Chemical Examination	2.206	1.100	2.718	3.500
C02869 Health fees for Medical Examination	6.301	9.200	12.251	13.500
C02870 Health Fee realized on A/C of Registration of Private Clinic, Laboratories & X-Rays Clinic	5.668	14.200	9.289	15.620
C02871 Health other Receipts	253.068	215.000	270.000	275.000
C02872 Fees Realised on Account of Birth and Death Certificates	0.841	1.000	2.150	2.200
C02873 Fees Realized on Account of Anti Rabic Treatment	0.899	1.000	0.600	1.000
C02874 Income from Endowment	0.610	-	-	-
C02875 Health - Other Receipts	24.754	20.000	35.500	35.000
C029 Social Services Miscellaneous	731.021	700.000	713.165	747.500
Labour				
Manpower Management	3.916	-	-	-
C02901 Emigration Fees	0.001	-	-	-
C02903 Receipts of the Manpower & Employment	-	-	-	-
C02905 Receipts under the West Pakistan Ordinance, 1969	3.713	-	-	-
C02906 Registration and other Fees from Pakistanis working Abroad	0.202	-	-	-
Housing & Physical Planning	725.101	700.000	706.000	740.000
C02931 Sale of Plots	562.924	540.000	545.500	550.000
C02933 Income from Satellite Town Schemes	111.852	60.000	80.500	90.000
C02934 Recoveries of Overpayments	1.670	-	-	-
C02950 Others	48.655	100.000	80.000	100.000
Social Security and Social Welfare Measures	1.969	-	7.165	7.500
C02951 Receipts under the Wild Birds & Wild Animals Protection Act, 1972	0.007	-	-	-
C02955 Penalties under Punjab Consumer Protection Act, 2005	1.941	-	7.165	7.500
C02970 Others	0.021	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
Refugees Relief Measures	0.035	-	-	-
C02971 Receipts under the Wild Birds & Wild Animals Protection Act	0.035	-	-	-
C03 MISCELLANEOUS RECEIPTS	75,287.423	64,232.433	83,929.468	36,982.812
C031 Economic Services Receipts-Food & Agriculture	632.792	643.040	643.720	653.165
Food	1.347	-	-	-
C03102 Recoveries of overpayments	1.347	-	-	-
Agriculture	631.445	643.040	643.720	653.165
C03116 Agriculture Receipts	2.055	-	0.375	-
C03117 Receipts from Experimental Farms	44.200	50.000	50.000	50.000
C03118 Receipts from Agriculture / Seed Farms	138.151	126.000	138.000	138.000
C03119 Receipts from District Farms	4.591	6.000	6.000	6.000
C03120 Receipts from Agriculture / Engineering / Machinery Maintenance Farms	163.521	160.000	163.000	170.000
C03121 Receipts from Boring Operation	14.587	18.000	18.000	18.000
C03122 Receipts from Research Operation	112.146	115.000	115.000	115.000
C03123 Receipts from Plant Protection Operations	29.799	28.000	29.000	30.000
C03124 Receipts from Soil Conservation & Operation	20.093	22.000	22.000	22.000
C03126 Operation Fees other than Cotton Fee under Cotton Control Ordinance	13.506	13.000	13.000	15.000
C03127 Agriculture College and School Fee	0.012	-	-	-
C03128 Grants by the Agricultural Research Co	0.005	-	-	-
C03129 Receipts from Karkhana Alat-e-Zarae	0.562	1.000	1.000	1.000
C03130 Receipts from Govt. Gardens	0.155	-	-	-
C03131 Agriculture Receipts form Station Gardens	0.143	-	-	-
C03132 Agriculture - Receipts of Arrears for Ex-Commission Agents on account of Sale of Cotton Seeds and Fertilizer	0.076	-	-	-
C03133 Receipts from Farm Managements Project	1.697	1.000	1.000	1.000
C03134 Recoveries of Overpayments	12.168	8.000	12.500	12.000
C03135 Collection of payments for Service Rendered	0.040	-	-	-
C03136 Agriculture - Others	73.859	95.000	74.500	75.000
C03137 Hire Charges of Tractors or Lower Land Leveling Equipment	0.031	0.020	0.020	0.020
C03199 Others	0.048	0.020	0.325	0.145

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
C032 Economic Services Receipts-Fisheries & Animal	1,258.937	939.004	988.280	1,053.654
Husbandry & Fisheries	228.721	235.000	322.780	323.450
C03201 Ordinary Receipts	224.355	233.000	320.000	320.300
C03203 Recoveries of Overpayments	1.754	0.500	0.650	0.650
C03205 Others	2.612	1.500	2.130	2.500
Animal Husbandry	1,030.216	704.004	665.500	730.204
C03221 Veterinary College and School Fees	0.005	-	-	-
C03223 Receipts from Livestock Farms	446.829	341.237	250.500	341.237
C03224 Receipts from Broiler Farms	70.326	58.800	80.000	85.000
C03225 Receipts from Research Institute	108.794	76.738	100.500	76.738
C03226 Receipts from transferred Agri. Farms	42.511	37.200	25.500	37.200
C03227 Insemination Fees	110.095	90.000	125.500	90.000
C03228 Receipts from Biological Section	215.545	70.000	25.000	70.000
C03229 Recovery of Overpayments	9.698	5.200	8.000	5.200
C03230 Collection of Payments for Services Rendered	0.001	-	-	-
C03231 Others	26.412	24.829	50.500	24.829
C033 Economic Services Receipts Forest	1,013.263	640.000	817.878	673.117
Forest	1,013.263	640.000	817.878	673.117
C03301 Timber and Other Produce Removed from the Forest by Govt. Agencies	206.495	221.000	186.300	250.613
C03302 Timber and Other Produce Removed from the Forest by Government Agencies - Firewood & Charcoal	28.386	20.000	29.201	33.647
C03303 Timber and Other Produce removed Brush Wood, Chips and Stumps	0.385	1.000	0.996	0.640
C03304 Timber remov Rosin	0.002	-	-	-
C03305 Timber and Other Produce Removed the Forest by Government - Brush wood, Chips and Stumps	14.319	12.350	15.500	14.500
C03306 Timber and Other Produce removed from the Forest by Government - Sericulture Receipts	0.856	1.000	0.715	0.725
C03307 Timber & Other Produce Removed from the Forest by Consumer or Purchaser - Transfer	522.227	200.000	350.500	204.000
C03309 Timber & Other Produce Removed from the Forest by Consumer or Purchaser - Brush wood, Chips and Stumps	2.558	5.000	10.500	0.550
C03310 Timber & Other Produce Removed from the Forest by Consumer or Purchaser - Gazing and Fodder Grass	3.730	3.900	4.100	3.520

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
C03311 Timber & Other Produce Removed from the Forest by Consumer or Purchaser - Honey, Herbs & Medicinal Plants	2.533	3.000	4.300	3.500
C03312 Timber & Other Produce Removed from the Forest by Consumer or Purchaser - for Plants, Stumps, Seeds Mazri, Mazri, Palm, Grass other than fodder etc	4.616	8.500	5.500	4.761
C03313 Drift. Waif Wood & Confiscated forest Produce	0.001	-	-	-
C03314 Drift. Waif Wood & Confiscated forest Produce	4.607	-	-	-
C03315 Revenue from Forests not Managed by Govt.	4.255	-	-	-
C03316 Revenue from Forests not managed by Govt. Duty on transp	0.015	-	-	-
C03321 Fines & Forfeitures (Except Fines by Court)	3.497	2.000	2.540	2.600
C03322 Compensation under Forest Act including Fines by Courts	57.966	50.000	52.500	30.079
C03323 Lease Rent from Temporary Cultivation	1.498	2.200	2.017	1.550
C03324 Hire Charges of Bulldozers and Other Machinery	4.679	2.000	4.877	0.500
C03325 Recovery of Water Rates	0.073	0.050	0.154	0.530
C03326 Rent of buildings, Shops, Lands and Water Mills	15.604	13.000	15.500	12.500
C03327 Receipts under Wild Birds and Wild Animals Protection	46.739	40.000	62.500	65.000
C03328 Recoveries of Overpayment	3.440	-	-	-
C03329 Collection of Payments for Services Rendered	0.182	-	-	-
C03330 Receipts on account of Tree Cess	6.976	5.000	4.678	3.402
C03370 Other Receipts	77.624	50.000	65.500	40.500
C034 Economic Services Receipts, Cooperation, Irrigation and Embankment - Drainage Works	1,383.525	2,343.373	2,022.288	2,558.329
Cooperation	1.496	2.250	2.001	2.600
C03401 Audit Fee	0.031	1.300	0.011	0.500
C03403 Recovery from other Provincial Govts on account of training in Cooperative Training Institutions	0.368	0.400	0.610	0.700
C03404 Recovery of Overpayments	1.051	0.500	1.300	1.300
C03405 Collection of Payments for Services Rendered	0.022	-	-	-
C03406 Others	0.024	0.050	0.080	0.100
IRRIGATION	1,382.029	2,341.123	2,020.287	2,555.729
Irrigation Works	1,332.744	2,249.419	1,923.087	2,459.528
C03431 Direct Receipts on account of Water Rate	1,067.016	1,476.000	1,326.000	1,549.800
C03432 Direct Receipts on account of sale of water	17.931	341.800	130.159	341.800
C03433 Recoveries of Expenditure	2.154	4.691	40.000	5.000

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
C03434 Irrigation Works-Others	83.756	165.928	165.928	165.928
C03435 Toll on Barrages	161.887	261.000	261.000	397.000
Embankments and Drainage	49.285	91.704	97.200	96.201
C03462 Direct Receipts on account of sale Hill Torrents	-	0.001	0.500	0.001
C03463 Recoveries of Expenditure	0.283	1.200	1.200	1.200
C03464 Collection of payment for Services Rendered	0.080	-	-	-
C03465 Works - Others	48.922	90.503	95.500	95.000
C035 Economic Services Receipts-Others	107.238	168.720	616.283	171.850
Fuel and Power	0.036	-	-	-
C03501 Fees for Petroleum products	0.019	-	-	-
C03502 Fuel & Power Recoveries of Overpayment	0.017	-	-	-
Industrial and Mineral Resources	5.806	4.609	7.832	8.000
C03506 Industrial Safety - Explosives Department	4.628	3.800	7.382	7.500
C03507 Receipts under Excise Duty on Minerals (Labour Welfare) Act 1967	0.196	-	-	-
C03508 Others - Industrial and Mineral Resources	0.982	0.809	0.450	0.500
Printing	81.018	140.110	86.230	140.200
C03511 Sale of Gazette	0.230	0.230	0.200	0.230
C03512 Sale of other Govt. Publications	4.078	4.500	3.000	4.500
C03516 Sale of Service Books	0.172	0.110	0.200	0.200
C03517 Sale of Forms and Registers to Union Councils	2.123	2.150	2.000	2.150
C03518 Sale of Other Forms	14.764	14.420	10.000	14.420
C03520 Printing Charges for work done for Provincial Govt. Departments	59.581	115.000	70.000	115.000
C03521 Recoveries of Overpayments	0.010	-	-	-
C03523 Others	0.060	3.700	0.830	3.700
Stationery	-	0.001	-	-
C03529 Sale of Plain Paper used with Stamps	-	0.001	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
Investment Promotion and Supplies	1.012	-	-	-
C03531 Fees on Account of Purchase of Stores	0.500	-	-	-
C03535 Receipt of Coal Commissioner	0.452	-	-	-
C03538 Invest: promotioni recoveires of Overyapment	0.055	-	-	-
C03540 Others	0.005	-	-	-
Industries	19.366	24.000	522.221	23.650
C03541 Industries Receipts	0.116	0.650	0.150	0.300
C03544 Fees for Inspection of Boilers	10.638	15.400	13.408	15.400
C03545 Fees under Partnership Act,1932	5.101	6.200	6.171	6.200
C03546 Recoveries of Overpayments	2.265	1.000	1.606	1.000
C03549 Others	-	-	500.036	-
C03550 Technical Education & Vocational Training Authority (TEVTA)	1.224	0.750	0.850	0.750
C03554 Fork Lifter Fee	0.022	-	-	-
C036 Grants	44,484.378	40,587.103	56,937.369	10,237.151
Grants	44,484.366	40,587.103	56,937.369	10,237.151
C03601 Foreign Grants - Development Grants	10,445.162	15,433.103	7,768.894	10,237.151
C03603 Others Grants from Federal Govt. (Dev)	22,433.026	25,154.000	15,266.479	-
C03604 Other Grants from Federal Govt (Non-Dev.)	11,606.088	-	33,901.996	-
C03608 Others - Foreign Grants	0.090	-	-	-
Grants from Provinces in District Government Account	0.012	-	-	-
C03630 Others - Grants from Province in District	0.012	-	-	-
C037 Extraordinary Receipts	1,011.708	2,774.283	4,129.946	2,912.997
Extraordinary Receipts	999.510	2,763.781	4,100.841	2,888.693
C03701 Sale of Land	427.004	190.000	2,350.500	190.472
C03702 Sale of Land - Sale of Town Sites in Colonies	208.809	300.000	675.500	450.000
C03703 Sale of Land-Sale of Under Developed Agri. Land	13.203	45.000	10.500	15.000
C03704 Sale of Land - Sale of under-developed Agriculture Land by Auction or Private Treaty in Colonies	3.355	7.780	4.220	4.220
C03705 Sale of Land-Property Rights to Tenants in Colonies	200.248	160.000	650.500	165.000
C03706 Sale of Other Government Assets	0.019	1.000	0.021	1.500
C03707 Other Receipts - Fees, Fines and Forfeitures	10.936	10.000	8.500	12.500
C03708 Sale of State owned Assets	-	0.001	0.100	0.001

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
C03709 Sale of Land by PPB or RPC	132.942	1,500.000	360.000	1,500.000
C03710 Sale of Government Assets by PPB or PRC	2.994	550.000	41.000	550.000
Sale of Agricultural Machinery	1.396	-	-	-
C03711 Sale of Tractor	1.125	-	-	-
C03713 Sale of Machinery & Equipment	0.271	-	-	-
Others - Receipts	10.802	10.502	29.105	24.304
C03721 Sale Proceed and Rent of Agri. Land	-	0.002	0.005	0.005
C03722 Interest on deferred payments of Land sold in colonies	7.084	5.500	10.500	9.418
C03725 Others - Receipts	1.502	5.000	2.100	1.500
C03727 Recovery of Monetized Value of Vehicle	2.205	-	-	-
C03745 Receipt from Special Commercial Organization	0.011	-	16.500	13.381
C038 Others	18,256.339	6,091.381	12,339.339	13,620.795
C03801 Unclaimed Deposits	2,423.562	-	-	-
C03802 Sale of Stores and Materials	26.791	33.078	14.115	33.078
C03803 Sale of Land & Houses, etc.	27.590	33.500	24.466	33.500
C03804 Contributions	(0.971)	-	-	-
C03805 Rent, Rates & Taxes	147.735	134.867	240.500	134.867
C03806 Citizenship (Domicile) Fees	0.045	-	-	-
C03807 Realization under Monopolies and Restrictive Trade Practices Ordinance	0.009	-	-	-
C03808 Receipts under the Mines & Oil-fields & Mineral Development (Federal Control) Act, 1948	3,328.437	4,200.000	3,712.500	8,700.000
C03809 Receipts from Levy of Excise Duty imposed under Section 30-A of the Mines Act	0.028	-	-	-
C03812 Other receipt -Gain by exchange on remittance abroad	0.026	-	-	-
C03813 Other receipt -Fees realized under the Import & Ex	0.053	-	-	-
C03814 Other receipts-Sale proceeds of Export Guides	0.037	-	-	-
C03815 Collection charges of Sugarcane Dev.Cess	0.041	0.056	0.009	0.056
C03816 Sale of Publicity Material and Rent	0.006	-	-	-
C03818 Fees for Registration of Societies under the Registration Act	4.176	6.240	3.992	6.240
C03819 Sale Proceeds of Refugee Adhesive Stamps	(0.482)	-	-	-
C03820 Sale Proceeds of Highway Safety Codes	0.190	-	-	-
C03821 Receipts of Tourist Department	57.469	60.949	64.246	60.949
C03822 Receipts from Zoological Gardens	13.214	14.000	14.000	15.500

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
C03824 Recoveries of Overpayment	421.692	425.848	545.500	425.848
C03825 Collection of Payments for Service Rendered	13.597	13.166	12.481	13.166
C03828 Leather Export Cess	0.017	-	-	-
C03829 Fees, Fines & Forfeiture	179.431	204.156	170.500	204.156
C03830 Fees for the issue of duplicate identity cards	0.006	-	-	-
C03831 Fees, and Subscription by Petitions Writer and Traders in Katchery Compounds	17.877	20.929	13.786	20.929
C03832 Licence fee for Storage or Sale of Petroleum	0.161	-	-	-
C03833 Fees under the Poisons Act	0.268	-	-	-
C03834 Fees under the West Pakistan Ord 1960	0.051	-	-	-
C03835 Arms Licence Fees	603.002	730.000	863.455	730.000
C03836 Under the Cattle Trespass Act 1939	0.009	-	-	-
C03837 Fees for all allotment of land and gardens to refu	0.021	-	-	-
C03838 Fees for the Screening of the films (in the Punjab	0.001	-	-	-
C03839 Settlement Fees	0.313	-	-	-
C03840 Fees for Transfer and Issue of Duplicate Saving and Deposits Certificates Pass Books and Withdrawal	0.070	-	-	-
C03841 Fee Fines not Specified Elsewhere	30.711	33.056	30.520	33.056
C03842 Treasure Trove Act 1878	(0.012)	-	-	-
C03846 Receipts from the deposit account of the Chief Settlement Commissioner	8.419	11.000	8.428	11.000
C03849 Contractor Penalty	3.107	-	-	-
C03850 Miscellaneous recoveries made by NAB from defaulte	15.767	-	-	-
C03852 Royalty Pollution and Trekking Fee	0.109	-	-	-
C03855 Initial Environmental Examination and Environmental	14.444	17.650	55.500	17.650
C03858 Fees on Transfer of Special US Dollar Bonds	0.004	-	-	-
C03859 Collection of Registration / Work Perm	0.054	-	-	-
C03862 District Government - Receipts from Local Fund	10.356	-	8.376	-
C03864 Staging Bungalow Fee	0.009	-	-	-
C03866 Fee for Issuance of Licences to Private Security C	0.560	-	-	-
C03867 Fee for renewal of licences of Private Security Co	0.045	-	-	-
C03870 Others	10,744.331	-	6,399.129	3,019.900
C03871 Hajj Arnagement-Recoveries of electric and Similar	0.007	-	-	-
C03879 Recoveries made by Anti Corruption Establishment	3.917	2.886	5.714	5.900
C03880 TMA Other Non Tax Revenues	0.001	-	-	-
C03886 Fee for Issuance of Fee & Registration	0.045	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
C03887 Fines on Hoarding & High Price Sale	0.304	-	-	-
C03892 Betterment Fee	0.022	-	-	-
C03894 Fines of Lahore Ring Road Authorities	159.667	150.000	152.122	155.000
C039 Development Surcharge & Royalties(Fed-Transfers)	7,139.243	10,045.529	5,434.365	5,101.754
C03904 Surcharge-on Natural Gas Share of Net Proceeds assigned to Provinces	1,590.818	4,656.983	1,520.004	1,997.006
C03907 Net Proceed of Royalty on Crude Oil assigned to Provinces	4,338.853	3,340.008	2,547.463	1,754.808
C03908 Net Proceed of Royalty on Natural Gas assigned to Provinces	1,209.548	2,048.538	1,366.898	1,349.940
C03915 Windfally Levy against Crude Oil/Conde	0.014	-	-	-
C03917 Petroleum Levy on Liquefied Petroleum	0.010	-	-	-
TOTAL GENERAL REVENUE RECEIPTS	901,665.740	1,144,558.319	1,135,771.201	1,319,966.142

ESTIMATES OF CAPITAL RECEIPTS

(Rs. in million)

Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
E GENERAL CAPITAL RECEIPTS	105,410.471	268,265.828	244,368.666	246,497.666
Account No.I	498.471	15,408.911	6,569.119	17,152.391
Account No.II	104,912.000	252,856.917	237,799.547	229,345.275
E01 RECOVERIES OF INVESTMENT	6.002	-	-	-
E011 Irrigation Receipts	6.002	0.000	0.000	0.000
E01102 Water Supply to Towns	5.878	-	-	-
E01103 Sale of Water	0.124	-	-	-
E02 RECOVERIES OF LOANS AND ADVANCES	492.469	949.977	589.055	1,084.307
E021 From Provinces	0.359	-	-	-
E02102 Punjab	0.181	-	-	-
E02106 Punjab	0.178	-	-	-
E022 From District Govts. TMAS / Local Bodies	80.002	26.634	26.634	248.876
E02201 Loans to District Governments	80.002	-	-	224.559
E02202 TMAs	-	26.634	26.634	24.317
E024 From Non-Financial Institutions	380.703	891.983	534.455	807.465
E02420 Others	380.703	891.983	534.455	807.465
E025 From Govt Servants	31.266	31.195	27.917	27.917
E02501 House Building Advance	15.762	16.061	12.454	12.454
E02502 Motor Car Advance	1.028	0.957	0.960	0.960
E02503 Motor Cycle Advance	14.478	14.177	14.503	14.503
E02505 Repayment of cost of vehicle	(0.003)	-	-	-
E02550 Others	0.001	-	-	-
E026 From Private Sector	0.139	0.165	0.049	0.049
E02601 Taccavi Loans to Zamindars	0.035	0.040	0.038	0.038
E02602 To Cultivators	0.104	0.125	0.011	0.011

ESTIMATES OF CAPITAL RECEIPTS

(Rs. in million)				
Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
E03 DEBT	-	14,458.934	5,980.064	16,068.084
E031 PERMANENT DEBT - DOMESTIC (Account-I)	-	0.434	0.035	0.434
E03101 Permanent Debt - Direct	-	0.434	0.035	0.434
E033 PERMANENT DEBT - FOREIGN	-	14,458.500	5,980.029	16,067.650
E03302 Foreign Debt-received from Federal Government	-	14,458.500	5,980.029	16,067.650
PUBLIC DEBT [Loans from Commercial Banks (A/c-II)]	104,912.000	252,856.917	237,799.547	229,345.275
E01 Recoveries of Investment	-	138,774.500	107,594.127	115,529.500
E012 State Trading Schemes Receipts	-	138,774.500	107,594.127	115,529.500
E01202 Provincial	-	119,655.000	101,916.627	96,677.500
E01203 Others	-	19,119.500	5,677.500	18,852.000
E03 DEBT	104,912.000	114,082.417	130,205.420	113,815.775
E032 FLOATING DEBT	104,912.000	114,082.417	130,205.420	113,815.775
E03202 Cash Credit Accommodation (A/C-II)	104,912.000	114,082.417	130,205.420	113,815.775
DEVELOPMENT CAPITAL RECEIPTS	30,061.316	34,417.667	72,716.077	114,952.815
E03 DEBT	30,061.316	34,417.667	72,716.077	114,952.815
E033 Foreign Debt (Permanent)	30,061.316	34,417.667	72,716.077	114,952.815
E03302 Foreign Debt (Permanent) received from the Federal Govt.	30,061.316	34,417.667	72,716.077	114,952.815
TOTAL PROVENCAL CONSOLIDATED FUND	1,037,137.527	1,447,241.814	1,452,855.944	1,681,416.623
Account No.I	932,225.527	1,194,384.897	1,215,056.397	1,452,071.348
Account No.II	104,912.000	252,856.917	237,799.547	229,345.275

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
TOTAL PROVINCIAL CONSOLIDATED FUND	1,079,968.585	1,447,241.814	1,452,855.944	1,681,416.623
1 CURRENT REVENUE EXPENDITURE	670,022.195	753,010.825	746,855.766	849,947.178
2 CURRENT CAPITAL EXPENDITURE	135,904.894	294,230.989	283,086.716	281,469.445
i) CURRENT CAPITAL EXPENDITURE A/C-I	41,549.434	41,374.072	45,287.169	52,124.170
ii) CURRENT CAPITAL EXPENDITURE A/C-II	94,355.460	252,856.917	237,799.547	229,345.275
3 DEVELOPMENT EXPENDITURE (GROSS)	274,041.496	400,000.000	422,913.462	550,000.000
i) DEVELOPMENT REVENUE EXPENDITURE	204,522.454	220,715.467	288,181.255	388,498.093
ii) DEVELOPMENT CAPITAL EXPENDITURE	69,519.042	179,284.533	134,732.207	161,501.907

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
SUMMARY				
01 GENERAL PUBLIC SERVICES	391,897.757	405,260.487	406,808.718	437,555.747
011 Executive & Legislative Organs, Financial and Fiscal Affairs	123,113.506	131,840.270	146,380.333	157,886.917
014 Transfers	266,118.155	270,320.465	256,450.748	274,131.802
015 General Services	2,664.286	3,097.814	3,975.750	5,535.075
019 General Public Services not Elsewhere Defined	1.810	1.938	1.887	1.953
03 PUBLIC ORDER AND SAFETY AFFAIRS	98,321.965	123,437.912	108,009.631	132,439.638
031 Law Courts	10,507.570	15,959.794	15,625.902	18,703.299
032 Police	75,179.402	87,917.978	78,877.463	89,552.014
033 Fire Protection	50.522	64.544	52.672	68.979
034 Prison Administration and Operation	6,370.830	7,640.461	6,661.120	10,063.254
036 Administration of Public Order	6,213.641	11,855.135	6,792.474	14,052.092
04 ECONOMIC AFFAIRS	59,210.167	77,600.342	75,991.836	122,505.669
041 General Economic, Commercial & Labour Affairs	346.101	434.134	413.804	557.539
042 Agri. Food, Irrigation, Forestry & Fishing	43,348.977	57,225.132	56,041.412	69,947.979
043 Fuel and Energy	80.661	110.437	92.873	118.158
044 Mining and Manufacturing	6,807.233	7,850.960	7,507.931	8,205.651
045 Construction and Transport	8,592.998	11,954.725	11,885.537	43,651.167
047 Other Industries	34.197	24.954	50.279	25.175
05 ENVIRONMENT PROTECTION	120.307	178.232	153.442	193.035
053 Pollution Abatement	120.307	178.232	153.442	193.035
06 HOUSING AND COMMUNITY AMENITIES	13,870.335	17,336.967	13,319.247	13,986.438
061 House Development	406.102	500.592	446.486	502.353
062 Community Development	573.266	4,629.140	910.556	1,065.001
063 Water Supply	12,890.967	12,207.235	11,962.205	12,419.084
07 HEALTH	45,618.195	61,761.119	61,455.340	70,060.007
073 Hospital Services	40,772.938	54,462.882	52,236.546	64,779.772
074 Public Health Services	123.391	158.732	247.998	283.020
076 Health Administration	4,721.866	7,139.505	8,970.796	4,997.215
08 RECREATIONAL, CULTURE AND RELIGION	2,157.782	2,781.741	2,703.898	3,180.155
081 Recreational and Sporting Services	722.671	909.701	896.298	216.612
082 Cultural Services	497.358	475.734	624.588	1,499.818
083 Broadcasting and Publishing	699.342	816.422	811.710	863.756
084 Religious Affairs	185.387	459.251	221.026	469.165
086 Admn. Info/. Recreation & Culture	53.024	120.633	150.276	130.804

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
09 EDUCATION AFFAIRS AND SERVICES	37,104.296	59,433.725	50,419.808	64,566.166
091 Pre. Primary Education Affairs & Service	849.306	1,135.183	948.649	1,115.866
092 Secondary Education Affairs and Services	12,811.117	27,889.853	19,978.893	30,415.006
093 Tertiary Education Affairs and Services	20,477.045	26,273.627	25,577.935	28,835.169
094 Education Services Nondefinable by level	159.981	199.500	189.884	195.815
095 Subsidiary Services to Education	302.389	404.159	350.840	438.607
097 Education Affairs, Services Not Elsewhere Defined	2,504.458	3,531.403	3,373.607	3,565.703
10 SOCIAL PROTECTION	21,721.391	5,220.300	27,993.846	5,460.323
107 Administration	21,079.214	4,386.485	27,221.420	4,572.221
108 Others	642.177	833.815	772.426	888.102
TOTAL CURRENT REVENUE EXPENDITURE (GROSS)	670,022.195	753,010.825	746,855.766	849,947.178
<i>LESS</i> Subsidies	16,937.182	23,545.854	10,200.057	65,453.000
TOTAL CURRENT REVENUE EXPENDITURE (NET)	653,085.013	729,464.971	736,655.709	784,494.178

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
01 General Public Services		391,897.757	405,260.487	406,808.718	437,555.747
011 Executive & Legislative Organs, Financial and Fiscal Affairs		123,113.506	131,840.270	146,380.333	157,886.917
0111 Executive and Legislative Organs		5,764.864	7,958.400	8,576.636	8,437.780
011101 Parliamentary / Legislative Affairs		1,073.609	1,563.594	1,228.526	1,682.194
General Administration	PC21010	504.455	883.631	641.912	957.670
LQ4053 Provincial Assembly		278.303	653.876	465.271	596.239
LQ4062 Law and Parliamentary Affairs Department		161.773	138.385	106.732	268.612
LQ4502 Human Rights & Minorities Affairs Department		64.379	91.370	69.909	92.819
General Administration (Charged)	PC24010	569.154	679.963	586.614	724.524
LQ4054 Provincial Assembly (Charged)		4.111	8.541	3.468	7.101
LQ4055 Provincial Assembly Department (Charged)		565.043	671.422	583.146	717.423
011103 Provincial Executive		883.893	743.878	1,024.625	863.680
General Administration (Charged)	PC24010	266.541	241.878	243.249	264.754
LQ4056 Governor's House (Charged)		13.936	14.368	14.706	14.848
LQ4057 Governor's Secretariat (Charged)		81.773	96.679	87.829	111.106
LQ4376 Staff and Household (Charged)		170.832	130.831	140.714	138.800
General Administration	PC21010	617.352	502.000	781.376	598.926
LQ4058 CM's Office (including expenditure on Hospitality / Security of incoming Foreign Delegations)		447.825	344.201	572.464	423.808
LQ4059 Ministers		169.527	157.799	208.912	175.118
011104 Administrative Inspection		267.079	287.624	278.236	324.096
General Administration	PC21010	267.079	287.624	278.236	324.096
LQ4060 Chief Minister Inspection Team		57.229	66.656	55.548	68.420
LQ4061 Provincial Ombudsman		194.916	207.910	202.632	221.709
LQ5037 Provincial Ombudsperson		14.934	13.058	20.056	33.967
011105 District Administration		2,717.334	4,184.093	3,356.091	4,349.653
General Administration	PC21010	2,717.334	4,184.093	3,356.091	4,349.653
LQ4583 District Administration		508.254	870.221	666.367	933.809
LQ4584 Sub Divisional Administration		1,472.193	2,241.689	1,817.054	2,274.268
LQ4586 Additional Collector		736.887	1,072.183	872.670	1,141.576
011108 Local Authority Administration & Regulation		151.338	199.911	1,715.425	239.567
General Administration	PC21010	151.338	199.911	1,715.425	239.567
LQ4065 Local Government and Community Development Department		151.338	199.911	1,715.425	239.567
011110 General Commission and Enquires		295.918	566.759	568.473	538.940
General Administration	PC21010	286.606	552.501	559.874	524.227
LQ4092 Public Service Commission		286.606	552.501	559.874	524.227

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
Miscellaneous	PC21031	9.312	14.258	8.599	14.713
LQ4284 Official Language Committee		9.312	14.258	8.599	14.713
011111 Divisional Administration		375.693	412.541	405.260	439.650
General Administration	PC21010	375.693	412.541	405.260	439.650
LQ4508 Divisional Administration		343.194	361.826	367.666	384.440
LQ4519 Circuit House		32.499	50.715	37.594	55.210
0112 Financial and Fiscal Affairs		100,553.918	108,793.676	126,700.827	134,990.151
011204 Administration of Financial Affairs		8,468.109	528.238	10,254.178	718.910
General Administration	PC21010	8,468.109	528.238	10,254.178	718.910
LQ4066 Finance Department		8,457.142	506.628	10,242.966	695.458
LQ5293 Provincial Finance Commission		10.967	21.610	11.212	23.452
011205 Tax Management (Customs, Income Tax, Excise etc.)		2,311.862	3,128.217	3,364.011	5,048.976
Provincial Excise	PC21003	125.203	86.772	824.496	89.224
LQ4005 Direction		118.275	77.105	76.066	78.929
LQ4006 Cost of Manufacturing Opium Tablets		-	0.100	0.100	0.100
LQ4007 Excise Bureau		6.928	9.567	748.330	10.195
Stamps	PC21004	891.921	640.955	640.955	789.546
LQ4008 Superintendence		12.367	15.555	13.670	18.496
LQ4009 Cost of Stamps Supplied from Central Stamps Store		829.364	572.400	572.400	700.000
LQ4010 Charges for the Sale of Stamps		50.190	53.000	54.885	71.050
Registration	PC21006	51.247	76.118	56.691	104.991
LQ4016 Superintendence		5.351	6.383	5.843	6.721
LQ4574 District Charges		45.896	69.735	50.848	98.270
Charges on A/c of Motor Vehicles Act	PC21007	105.677	127.988	122.919	133.711
LQ4017 Registration and Token Tax		72.607	84.877	79.808	83.685
LQ4018 Route Permits of Vehicles		33.070	43.111	43.111	50.026
Other Taxes and Duties	PC21008	489.881	857.437	708.996	960.365
LQ4021 Cotton Fee		1.213	3.748	3.379	3.614
LQ4022 Urban Immovable Property Tax		267.890	603.165	382.678	618.019
LQ4023 Charges in Connection With Tobacco Duties		-	0.002	-	0.001
LQ5320 Charges Under Electricity Act		220.778	250.522	322.939	338.731
General Administration	PC21010	647.933	1,338.947	1,009.954	2,971.139
LQ4067 Excise and Taxation Department		43.557	151.720	58.862	246.229
LQ4099 Board of Revenue		311.841	379.868	324.705	1,446.277
LQ4768 Member Colonies		16.756	2.678	2.561	2.760

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
LQ4784 Punjab Revenue Authority	275.779	737.008	604.480	1,200.000
LQ5471 Appellate Tribunal of PRA	-	67.673	19.346	75.873
011206 Accounting Services	691.628	788.704	750.657	854.164
General Administration	PC21010	691.628	750.657	854.164
LQ4100 Inspectorate of Treasuries	31.805	43.368	34.351	45.281
LQ4101 Treasuries/District Accounts Offices	659.823	745.336	716.306	808.883
011207 Auditing Services	242.771	305.517	291.680	324.101
General Administration	PC21010	242.771	291.680	324.101
LQ4102 Local Fund Audit Department	242.771	305.517	291.680	324.101
011210 Pension Civil	88,799.247	104,000.000	112,000.000	128,000.000
Pension	PC21028	88,799.247	112,000.000	128,000.000
LQ4278 Pension	88,799.247	104,000.000	112,000.000	128,000.000
011250 Others	40.301	43.000	40.301	44.000
Miscellaneous	PC21031	40.301	40.301	44.000
LQ4285 Government Contribution to Group Insurance	40.301	43.000	40.301	44.000
0114 Foreign Debt Management	3,977.501	3,908.359	1,321.669	4,500.575
011402 Interest on Foreign Debt Payable to Federal Government (Charged)	3,977.501	3,908.359	1,321.669	4,500.575
Interest on Debt & other Obligations	PC24044	3,977.501	1,321.669	4,500.575
LQ4409 IDA Credit (Charged)	3,977.501	3,908.359	1,321.669	4,500.575
0115 Domestic Debt Management	12,817.223	11,179.835	9,781.201	9,958.411
011502 Investment and Domestic Debt	12,817.223	11,179.835	9,781.201	9,958.411
Interest on Debt & other Obligations	PC24044	12,817.223	9,781.201	9,958.411
LQ4400 Interest on Domestic Loans Taken for Development Schemes from Federal Government (A) (Charged)	2,314.801	1,813.149	1,813.149	1,236.703
LQ4401 Interest on Domestic Loans Taken for Scrap Tubewells from Federal Government (B) (Charged)	1,098.397	981.810	981.810	864.216
LQ4402 Permanent Debt (Market Loans) (Charged)	-	0.500	0.500	0.500
LQ4403 Floating Debt (Charged)	-	500.000	100.000	500.000
LQ4404 Un-Funded Debt (Charged)	7,241.084	7,854.373	6,874.469	7,339.989
LQ4405 Other Obligations (Charged)	0.001	0.003	0.001	0.003
LQ4477 Payment of Interest to Financial Institutions (Charged)	2,130.000	-	-	-
LQ4539 Payment of Interest to Bank of Punjab (Charged)	32.940	30.000	11.272	17.000
014 Transfers	266,118.155	270,320.465	256,450.748	274,131.802
0141 Transfers (Inter-Governmental)	266,118.155	270,320.465	256,450.748	274,131.802
014102 To District Governments	240,486.750	245,000.000	234,707.297	247,337.350
Miscellaneous	PC21031	240,486.750	234,707.297	247,337.350
LQ4341 District Government	240,486.750	245,000.000	234,707.297	247,337.350

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
014103 To TMAs (Tehsil, Town and Unions)		19,889.947	23,000.000	16,797.833	23,000.000
Miscellaneous	PC21031	19,889.947	23,000.000	16,797.833	23,000.000
LQ4342 Grant -In-Aid to Union Administration		4,828.080	6,000.000	4,125.939	6,000.000
LQ4385 Grant-in-Aid to Tehsil Municipal Administration		15,061.867	17,000.000	12,671.894	17,000.000
014106 Cantonment Board		1,207.292	1,200.000	1,055.746	1,200.000
Miscellaneous	PC21031	1,207.292	1,200.000	1,055.746	1,200.000
LQ4454 Grant-in-Aid to Cantonment Board		1,207.292	1,200.000	1,055.746	1,200.000
014110 Others		4,534.166	1,120.465	3,889.872	2,594.452
Irrigation & Land Reclamation	PC21009	69.970	193.564	44.306	198.668
DQ4003 Grant in Aid to DG Khan (Hill Torrents)		3.995	4.052	4.003	4.541
LQ4049 Grant-in-Aid to Engineering Academy		30.051	38.169	39.403	42.912
RQ4001 Grant in Aid to Rajanpur (Hill Torrents)		0.871	1.343	0.900	1.215
LQ4305 Punjab Irrigation and Drainage Authority		35.053	150.000	-	150.000
Miscellaneous	PC21031	4,464.196	926.901	3,845.566	2,395.784
BO4006 Grant to Cholistan Development Authority, Bahawalpur		127.336	156.551	152.505	133.174
LQ4298 Implementation of Jinnah Abadies		7.312	8.067	5.683	8.599
LQ4761 Grant in Aid		3,965.299	150.048	2,534.481	150.048
LQ4427 Punjab Economic Research Institute		30.443	43.282	39.508	53.140
LQ4428 Punjab Quran Board		4.818	13.900	7.286	14.000
LQ4429 Information Technology Board		240.736	395.027	902.841	468.203
LQ4431 Punjab Privatization Board		17.831	28.311	132.449	31.107
LQ4432 Society for Prevention of cruelty to Animals		15.607	23.786	16.358	20.878
LQ4534 Rural Development Project Bahawalpur		26.097	41.364	27.136	45.210
LQ5311 Guarantee of Annual Income Rom Post		-	0.600	0.510	0.600
LQ5043 PMU Land record Management & Information System (Project - BOR)		-	-	-	1,404.170
LQ4320 Grant to Health & Education Institutions		28.717	65.965	26.809	66.655
015 General Services		2,664.286	3,097.814	3,975.750	5,535.075
0151 Personnel Services		2,036.479	2,217.246	3,177.404	3,023.619
015101 Establishment Services General Administration		1,935.862	1,909.134	2,928.715	2,671.196
General Administration	PC21010	1,935.862	1,909.134	2,928.715	2,671.196
LQ4063 Services & General Administration Deptt.		1,492.450	1,410.358	2,312.752	1,455.024
LQ4090 Director General Protocol		111.744	62.228	62.371	66.362
LQ4306 Punjab Procurement Regulatory Authority (PPRA)		21.747	118.368	45.863	153.493
LQ4307 I & C Wing (S&GAD)		30.884	40.780	42.628	27.345
LQ4504 VIP Flight Maintenance & Operation Cell		92.422	104.479	67.703	105.729
LQ4507 Aviation Flight (RW)		139.082	120.657	150.882	379.273
LQ4638 Infrastructure Development Authority		-	-	188.806	418.405
LQ4536 O & M Wing (S&GAD)		47.533	52.264	57.710	65.565

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
015102	Human Resource Management	100.617	308.112	248.689	352.423
	General Administration	PC21010	100.617	248.689	352.423
LQ4383	Management and Professional Development Department	57.961	132.937	78.077	133.437
LQ5039	Punjab Oversees Pakistan Commission	-	119.831	124.112	165.824
LQ5992	Punjab Institute of Management and Professional Development Institute	42.656	55.344	46.500	53.162
0152	Planning Services	283.535	478.411	436.474	2,093.600
015201	Planning	283.535	478.411	436.474	2,093.600
	General Administration	PC21010	239.824	313.989	390.073
LQ4068	Planning and Development Department	216.294	308.168	288.879	358.585
LQ4772	Director General Monitoring & Evaluation	23.530	29.967	25.110	31.488
	Miscellaneous	PC21031	43.711	122.485	1,703.527
LQ4286	Planning and Development Department	38.774	40.276	38.431	41.527
LQ5327	Punjab Social Protection Authority	4.937	100.000	84.054	1,662.000
0153	Statistics	148.279	184.992	163.525	194.621
015301	Statistics	148.279	184.992	163.525	194.621
	Miscellaneous Departments	PC21023	148.279	163.525	194.621
LQ4238	Bureau of Statistics	148.279	184.992	163.525	194.621
0154	Other General Services	195.993	217.165	198.347	223.235
015403	Centralized Printing And Publishing	195.947	217.165	198.347	223.235
	Stationery and Printing	PC21029	195.947	198.347	223.235
BO4005	Govt. Press, Bahawalpur	25.293	32.372	28.851	31.512
LQ4279	Controller Printing and Stationery	8.335	10.868	9.197	11.301
LQ4280	Purchase of Stationery Stores	67.567	80.000	55.600	80.000
LQ4281	Purchase of Plain Paper used with Stamps	6.599	7.503	10.400	12.003
LQ4282	Government Press Lahore	88.153	86.422	94.299	88.419
015406	Information Technology	0.046	-	-	-
	General Administration	PC21010	0.046	-	-
LQ4070	Information Technology Department	0.046	-	-	-
019	Gen.Public Services Not Elsewhere Defined	1.810	1.938	1.887	1.953
0191	Gen.Public Services Not Elsewhere Defined	1.810	1.938	1.887	1.953
019120	Others	1.810	1.938	1.887	1.953
	Privy Purses	PC24045	1.600	1.600	1.600
LQ4319	Maintenance Allowance to Ex-Rulers (Charged)	1.600	1.600	1.600	1.600
	Miscellaneous	PC21031	0.210	0.287	0.353
DQ4007	Miscellaneous Expenditure on Tribes in D.G.Khan	0.210	0.271	0.230	0.286
RQ4066	Miscellaneous Expenditure on Tribes in Rajanpur	-	0.067	0.057	0.067

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
03	Public Order And Safety Affairs	98,321.965	123,437.912	108,009.631	132,439.638
031	Law Courts	10,507.570	15,959.794	15,625.902	18,703.299
0311	Law Courts	10,507.570	15,959.794	15,625.902	18,703.299
031101	Courts/Justice	9,769.291	14,819.959	14,600.867	17,607.447
	General Administration	PC21010	49.399	64.596	72.078
	LQ4091 Punjab Service Tribunal		49.399	64.596	72.078
	Administration of Justice (Charged)	PC24011	2,707.229	3,013.257	2,940.070
	LQ4112 High Court (Charged)		2,707.229	3,013.257	2,940.070
	Administration of Justice	PC21011	6,889.571	11,604.988	11,456.006
	LQ4111 High Court		18.741	10.802	18.500
	LQ4114 Session Courts		2,590.509	3,916.146	4,576.836
	LQ4115 Civil Courts		4,151.981	7,531.366	6,700.127
	LQ4116 Special Courts		105.348	112.713	130.205
	LQ4117 Courts of Small Causes		22.992	33.961	30.338
	Miscellaneous Departments	PC21023	123.092	137.118	132.713
	LQ4226 Labour Courts		83.751	94.186	93.505
	LQ4636 Punjab Appellate Tribunal -II Multan		-	-	-
	LQ4475 Labour Appellate Tribunal Lahore		39.341	42.932	39.208
031102	Attorneys / Legal Services	PC21011	676.288	871.307	756.923
	LQ5467 Solicitor's Department		30.527	44.133	45.997
	LQ5468 Mufassil Establishment		356.387	481.695	394.446
	LQ5469 Advocate General		289.374	345.479	316.480
031103	Punjab Judicial Academy	PC21011	60.578	266.917	266.917
	LQ4472 Punjab Judicial Academy		60.578	266.917	266.917
031120	Others		1.413	1.611	1.195
	Administration of Justice	PC21011	1.413	1.611	1.195
	LQ4110 Administrative-General and Official Trustee		1.413	1.611	1.195
032	Police		75,179.402	87,917.978	78,877.463
0321	Police		75,179.402	87,917.978	78,877.463
032102	Provincial Police		68,214.060	79,868.930	71,344.460
	Police	PC21013	68,214.060	79,868.930	71,344.460
	LQ4125 Direction		4,707.811	4,662.439	4,816.139
	LQ4126 Superintendence		304.490	349.676	319.543
	LQ4127 District Police		58,154.310	66,698.168	59,561.248
	LQ4129 Special Branch		2,100.189	2,672.850	2,381.937
	LW4120 Elite Police Force		725.733	1,438.159	960.781
	LQ5412 Punjab Safe City Authority		-	-	50.000
	LQ4590 Counter Terrorism Department		2,221.527	4,047.638	3,254.812

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
032103	Local Police	286.020	385.993	316.907	386.142
	Police	PC21013	286.020	316.907	386.142
	DQ4005 Border Military Police (D.G. Khan)	134.341	167.286	148.957	172.633
	DQ4006 Baluch Levy, D.G. Khan	74.989	121.991	84.757	115.467
	RQ4002 Border Military Police (Rajanpur)	76.690	96.716	83.193	98.042
032108	Economic Crime Investigation	591.912	832.631	658.320	921.345
	General Administration	PC21010	591.912	658.320	921.345
	LQ4093 Anti-corruption Establishment	513.031	747.112	569.006	825.708
	LQ4094 Special Judges Anti-Corruption Courts	78.881	85.519	89.314	95.637
032111	Training	1,554.611	1,803.629	1,811.145	2,201.312
	Police	PC21013	1,554.611	1,811.145	2,201.312
	LQ4136 Police Training Institutes	1,554.611	1,803.629	1,811.145	2,201.312
032113	Other Civil Armed Forces	3,839.115	4,298.785	3,903.741	4,719.761
	Police	PC21013	3,839.115	3,903.741	4,719.761
	LQ4131 Punjab Constabulary	3,839.115	4,298.785	3,903.741	4,719.761
032150	Others	693.684	728.010	842.890	770.615
	Police	PC21013	693.684	842.890	770.615
	LQ4133 Police Supplied to Public Deptts. Private Bodies and Persons	251.065	283.703	257.387	331.934
	LQ4134 Qaumi Razakar Organization	336.878	364.307	221.430	350.681
	LQ4135 Works	105.741	80.000	364.073	88.000
033	Fire Protection	50.522	64.544	52.672	68.979
0331	Fire Protection	50.522	64.544	52.672	68.979
033101	Administration	47.205	58.343	50.253	62.635
	Civil Defence	PC21032	47.205	50.253	62.635
	LQ4301 Administration	47.205	58.343	50.253	62.635
033102	Operations	3.317	6.201	2.419	6.344
	Civil Defence	PC21032	3.317	2.419	6.344
	LQ4302 Medical Establishment	3.317	6.201	2.419	6.344
034	Prison Administration and Operation	6,370.830	7,640.461	6,661.120	10,063.254
0341	Prison Administration and Operation	6,370.830	7,640.461	6,661.120	10,063.254
034101	Jails and Convict Settlement	6,272.049	7,524.133	6,548.422	9,935.995
	Jails	PC21012	6,272.049	6,548.422	9,935.995
	LQ4118 Direction	78.040	98.614	85.792	98.859
	LQ4119 Central Jails	3,027.290	3,662.536	3,165.605	4,656.227
	LQ4120 District Jails	3,018.136	3,547.941	3,127.850	4,963.042
	LQ4121 Lock Ups	35.531	73.279	32.754	73.859
	LQ4122 Jails (manufactures) Central Jails	100.039	120.279	114.195	122.228

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
LQ4123	District Jails	0.402	1.484	0.226	1.780
LQ4124	Works	12.611	20.000	22.000	20.000
034120	Other Places of Detention and Correction	98.781	116.328	112.698	127.259
	General Administration		PC21010	112.606	126.959
LQ4103	Reclamation and Probation Department	98.664	116.078	112.606	126.959
	Miscellaneous		PC21031	0.092	0.300
LQ4287	State Prisoners and Detenues	0.117	0.250	0.092	0.300
036	Administration of Public Order	6,213.641	11,855.135	6,792.474	14,052.092
0361	Administration	6,213.641	11,855.135	6,792.474	14,052.092
036101	Secretariat / Administration	6,213.641	11,855.135	6,792.474	14,052.092
	General Administration		PC21010	3,266.456	9,747.203
LQ4064	Home Department	1,186.836	5,290.946	685.156	6,473.807
LQ4095	Crisis Management and Control Centre	2.533	8.119	2.042	7.778
LQ4096	District Public Safety Commission	2.065	82.333	-	82.333
LQ4097	Forensic Science Laboratory Punjab	833.806	779.315	856.332	870.593
LQ4456	DG (Inspection)	9.841	23.782	13.194	24.217
LQ4457	Directorate of Monitoring	80.055	103.954	84.036	108.186
LQ4771	Avation Flight (RW)	0.044	-	-	-
LQ5276	Public Prosecution Department	43.990	73.721	52.699	88.801
LQ5283	Prosecutor General	1,083.424	1,617.461	1,251.293	1,641.181
LQ5362	Child Protection Bureau	185.756	529.463	311.838	406.000
LQ5470	Center for Professional Development of Public Prosecutors	1.417	47.199	9.866	44.307
	Miscellaneous		PC21031	2,986.470	4,304.889
LQ4509	Rescue 1122 (Punjab Emergency Service)	2,783.874	3,188.535	2,875.615	4,185.779
LQ4333	Punjab Emergency Services Academy	-	110.307	110.855	119.110
	Civil Defence		PC21032	539.548	-
LQ4637	Rescue 1122 (Punjab Emergency Service)	-	-	539.548	-
04	Economic Affairs	59,210.167	77,600.342	75,991.836	122,505.669
041	Gen. Economic, Commercial & Labour Affairs	346.101	434.134	413.804	557.539
0411	General Economic Affairs	198.788	263.599	220.408	370.219
041102	Anthropological, Archaeological and Other	198.788	263.599	220.408	370.219
	Miscellaneous Departments		PC21023	220.408	370.219
LQ4239	Archaeological	43.035	65.896	51.371	159.214
LQ4358	Lahore Fort and Shalimar Gardens	51.900	59.107	51.305	57.650
LQ4544	Archaeological (Devolved Offices)	103.853	138.596	117.732	153.355

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
0412 Commercial Affairs		11.890	-	-	-
041212 Trade Marks, Patents and Copyrights		11.890	-	-	-
Misc. Department	PC21023	11.890	-	-	-
LQ4225 Weights and Measures Trade Marks and Patent Rights		11.890	-	-	-
0413 General Labour Affairs		135.423	170.535	193.396	187.320
041305 Industrial Safety (Inspection of Boilers, Explosives, etc.)		11.625	-	-	-
Industries	PC21022	11.625	-	-	-
LQ4220 Inspectorate of Boilers		11.625	-	-	-
041308 Wage Regulation		7.591	9.832	7.331	10.415
Miscellaneous Department	PC21023	7.591	9.832	7.331	10.415
LQ4229 Minimum Wages Board		7.591	9.832	7.331	10.415
041310 Administration		116.207	160.703	186.065	176.905
General Administration	PC21010	29.001	35.552	62.636	66.092
LQ4075 Labour and Human Resource Department		29.001	35.552	62.636	66.092
Miscellaneous Department	PC21023	87.206	125.151	123.429	110.813
LQ4228 Directorate of Labour Welfare		87.206	125.151	123.429	110.813
042 Agri, Food, Irrigation, Forestry & Fishing		43,348.977	57,225.132	56,041.412	69,947.979
0421 Agriculture		11,941.775	17,023.307	28,558.035	36,931.018
042101 Administration/Land Commission		275.476	530.357	289.143	567.243
General Administration	PC21010	243.240	486.940	253.763	521.389
LQ4081 Agriculture Department		71.957	214.485	78.614	225.976
LQ4082 Food Department		42.796	54.107	46.853	66.417
LQ4083 Livestock & Dairy Development Department		53.499	94.395	38.074	92.272
LQ4084 Forestry Wildlife Fisheries & Tourism Department		43.325	52.748	49.666	53.495
LQ4085 Cooperative Department		21.353	27.380	26.834	33.074
LW4065 Cane Commissioner Punjab		10.310	43.825	13.722	50.155
Agriculture	PC21018	32.236	43.417	35.380	45.854
LQ4191 Planning and Evaluation Cell		29.285	40.449	32.044	42.282
LQ5306 Punjab Agricultural Supply Corporation(PAD&SC)		2.951	2.968	3.336	3.572
042102 Land Management (Land Record and Colonization)		2,930.149	4,247.100	3,253.785	4,491.276
Land Revenue	PC21002	2,930.149	4,247.100	3,253.785	4,491.276
LQ4002 Superintendence		2.981	5.728	4.535	6.003
LQ4003 Land Record-Superintendence		87.578	245.072	110.288	269.480
LQ4004 Consolidation of Land Holdings Superintendence		7.155	10.300	7.969	10.371
LQ4573 Consolidation of Land Holding District		243.574	484.498	303.071	514.150
LQ4576 Forest Reserve and Grazing Land		5.615	18.692	8.117	21.370

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
LQ4577	Land Reclamation and Protection	3.685	13.149	6.955	16.986
LQ4579	Colonization	248.399	374.150	313.633	366.093
LQ4581	Land Record-District Charges	2,331.162	3,095.511	2,499.217	3,286.823
042103	Agricultural Research and Extension Services	4,603.249	6,497.262	19,617.893	6,312.390
	Agriculture	4,603.249	6,497.262	19,617.893	6,312.390
	PC21018	4,603.249	6,497.262	19,617.893	6,312.390
LQ4192	Subordinate and Expert Staff	206.746	221.452	222.883	210.918
LQ4193	Extension Services Extension	331.153	753.438	614.008	752.117
LQ4194	Extension Services Floriculture	107.168	131.753	115.955	126.407
LQ4195	Extension Services Research	1,803.708	2,634.474	2,279.103	2,429.388
LQ4196	On Farm Water Management Programme	88.915	96.899	94.014	103.467
LQ4197	Agricultural Engineering Soil Conservation & Boring Operations	1,731.014	2,183.880	15,943.773	2,215.807
LQ4198	Grant to Research Coordination Board Lahore	33.907	227.072	172.589	224.952
LQ4199	Works	2.359	0.500	0.425	0.500
LQ4200	Lumpsum Provision for Incentives	24.515	30.000	25.500	30.000
VQ4001	RADEC Vehari	18.837	23.822	22.427	27.058
LQ4765	Establishment of WTO Cell in Agriculture Deptt	2.194	7.116	2.707	6.365
LQ4529	Water Courses (Punjab Component)	32.390	39.729	33.770	38.269
LQ4530	Water Courses (Regional Offices)	34.334	59.794	39.425	58.309
LQ4781	Soil Survey of Punjab	49.276	87.333	51.314	88.833
LQ4187	Agriculture Census/Statistics	136.733	-	-	-
042104	Plants Protection and Locust Control	329.344	580.428	372.284	444.876
	Agriculture	329.344	580.428	372.284	444.876
	PC21018	329.344	580.428	372.284	444.876
MP4006	Plant Protection and Locust Control	329.344	580.428	372.284	444.876
042106	Animal Husbandry	3,129.950	4,329.670	4,275.825	4,244.941
	Veterinary	3,129.950	4,329.670	4,275.825	4,244.941
	PC21020	3,129.950	4,329.670	4,275.825	4,244.941
JG4121	Directorate of RCCSC Jhang	40.015	50.002	44.916	53.833
LQ4204	Direction - Extension	552.350	109.971	1,063.586	1,122.432
LQ4205	Direction - Research	10.498	15.742	12.444	13.832
LQ4206	Direction-Planning & Evaluation Cell	20.128	72.920	19.635	24.447
LQ4207	Superintendence	155.170	187.196	282.247	189.081
LQ4208	Veterinary Education & Research	122.395	140.072	144.820	220.231
LQ4209	Provincial Schemes (Research)	114.804	179.367	167.857	232.289
LQ4210	Mufassil Veterinary, Hospitals & Dispensaries	0.096	0.110	0.094	0.120
LQ4211	Field Control & Diseases - Extension	21.193	31.762	26.052	27.727
LQ4212	Field Control & Diseases - Research	92.622	22.733	147.533	71.124
LQ4213	Breeding Operations-Govt. Farms (Research)	269.050	287.746	246.536	295.838
LQ4214	Breeding Operations-Govt .Farms (Extension)	562.007	854.344	508.632	634.876
LQ4215	Provincial Schemes (Farms)	7.123	9.333	9.080	9.672
LQ4392	Breeding Operation Govtt- Farms (DLF)	470.904	682.010	465.722	525.791

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
LQ4393 Provincial Scheme (Extension)	21.787	25.365	27.802	30.793
LQ4447 Lumpsum Provision for transfer to District Government for Treatment of Livestock	-	500.000	-	-
LQ4516 Provincial Schemes - Director B.I	147.131	519.870	518.122	203.524
LQ4521 University of Veterinary and Animal Sciences, Lahore	70.000	60.000	85.726	50.000
LQ4570 Punjab Livestock & Dairy Development Board	30.000	-	30.000	-
MP4091 Directorate of Small Ruminant Multan	196.870	270.147	202.910	241.301
RA4134 Directorate of Poultry Research Institute	225.807	310.980	272.111	298.030
042107 CO-Operation	167.660	185.143	218.039	225.061
Co-operation	PC21021	167.660	185.143	218.039
BO4004 Co-operative Training Institute, Bahawalpur	8.703	9.677	8.824	9.685
FQ4003 Co-operative Training College Faisalabad	40.241	40.887	42.502	41.859
LQ4216 Direction	56.092	64.779	61.433	70.820
LQ4217 Superintendence	62.624	69.800	105.280	102.697
042108 Subsidies	-	-	-	20,000.000
Subsidies	PC21030	-	-	20,000.000
LQ5996 Subsidies on Agriculture	-	-	-	20,000.000
042113 Information and Statistics	505.947	653.347	531.066	645.231
Agriculture	PC21018	505.947	531.066	645.231
LQ5299 Agriculture Census/Statistics	505.947	653.347	531.066	645.231
0422 Irrigation	10,811.437	12,480.034	13,051.710	13,307.281
042201 Administration	803.403	1,026.129	1,023.196	1,035.458
General Administration	PC21010	119.831	263.915	324.413
LQ4086 Irrigation and Power Department	119.831	287.400	263.915	324.413
Irrigation & Land Reclamation	PC21009	683.572	759.281	711.045
LQ4025 Chief Engineers	287.546	283.970	313.103	278.639
LQ4026 Chief Engineer (Water Treaty Implementation Cell)	23.975	27.971	43.989	30.942
LQ4027 Chief Engineer (Planning and Review)	56.844	82.006	62.686	64.893
LQ4028 Superintending Engineers	315.207	344.782	339.503	336.571
042202 Irrigation Dams	152.236	166.187	254.420	243.173
Irrigation & Land Reclamation	PC21009	152.236	254.420	243.173
LQ4038 Irrigation Dams	152.236	166.187	254.420	243.173
042203 Canals Irrigation	7,937.041	9,388.280	9,206.814	10,147.252
Irrigation & Land Reclamation	PC21009	7,937.041	9,206.814	10,147.252
LQ4029 Canal Irrigation (Executive)	6,476.396	7,592.938	7,639.629	8,637.478
LQ4030 Chashma Right Bank Canal (Exe.)	10.949	13.800	11.765	13.963
LQ4039 Canal Irrigation (SR)	1,388.247	1,458.584	1,466.855	1,437.232
LQ4764 Greater Thal Canal	8.371	17.511	10.086	20.727
LQ5309 Chasma Right Bank Irrigation Project Taunsa	3.534	8.585	4.215	9.705
LQ5310 Programme Monitoring and Implementation Unit	49.544	296.862	74.264	28.147

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
042204	Tubewells	1,124.058	1,022.515	1,146.366	1,023.934
	Irrigation & Land Reclamation	PC21009	1,124.058	1,146.366	1,023.934
LQ4040	Tubewells	1,124.058	1,022.515	1,146.366	1,023.934
042205	Equipment & Machinery Workshops	531.926	544.612	548.614	526.892
	Irrigation & Land Reclamation	PC21009	531.926	548.614	526.892
LQ4031	Excavator and Store Division	311.844	314.000	314.178	291.749
LQ4032	Moghalpura Irrigation Workshop	158.417	164.171	161.802	165.089
LQ4033	Bhalwal Irrigation Workshop	61.665	66.441	72.634	70.054
042206	Irrigation, Research and Design	163.555	182.311	184.729	180.572
	Irrigation & Land Reclamation	PC21009	163.555	184.729	180.572
LQ4041	Research Institute	143.239	158.654	164.131	157.963
LQ4042	Director Design	20.316	23.657	20.598	22.609
042250	Others	99.218	150.000	687.571	150.000
	Irrigation & Land Reclamation	PC21009	99.218	687.571	150.000
LQ5945	Suspense	99.218	150.000	687.571	150.000
0423	Land Reclamation	273.767	293.955	292.921	285.404
042301	Administration	71.557	78.218	74.795	79.687
	Irrigation & Land Reclamation	PC21009	71.557	74.795	79.687
LQ4047	Director Land Reclamation	71.557	78.218	74.795	79.687
042302	Water Logging and Salinity Control	202.210	215.737	218.126	205.717
	Irrigation & Land Reclamation	PC21009	202.210	218.126	205.717
LQ4048	Water Logging and Salinity Control	202.210	215.737	218.126	205.717
0424	Forestry	2,701.385	3,021.742	3,001.558	3,434.837
042401	Preservation of Wildlife and Control of Hunting	611.874	680.849	638.695	692.637
	Miscellaneous Departments	PC21023	611.874	638.695	692.637
LQ4242	Preservation of Wildlife & Control of Hunting	611.874	680.849	638.695	692.637
042402	Forestry	2,089.511	2,340.893	2,362.863	2,742.200
	Forestry	PC21005	2,089.511	2,362.863	2,742.200
LQ4011	Direction	57.907	70.654	60.557	71.666
LQ4013	Regional and Field Establishment	1,530.840	1,802.626	1,736.402	1,801.411
LQ4014	Conservancy and Works	500.764	467.613	565.904	869.123
0425	Fishing	490.076	617.681	568.212	599.385
042501	Administration	490.076	617.681	568.212	599.385
	Fisheries	PC21019	490.076	568.212	599.385
LQ4203	Fisheries	490.076	617.681	568.212	599.385

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
0426	Food	17,130.537	23,788.413	10,568.976	15,390.054
042601	Administration	193.355	242.559	368.919	390.054
	General Administration	PC21010	111.634	154.109	131.202
LQ4071	Communication and Works Department		111.634	154.109	131.202
	Miscellaneous	PC21031	81.721	88.450	237.717
LQ4619	Punjab Food Authority		81.721	88.450	237.717
042602	Subsidy	16,937.182	23,545.854	10,200.057	15,000.000
	Subsidy	PC21030	16,937.182	23,545.854	10,200.057
LQ4283	Wheat		13,805.719	20,000.000	3,352.230
	Subsidy on Wheat		-	10,000.000	852.230
	Subsidy on Ramzan Package		-	5,000.000	2,500.000
	Subsidy on Agricultural Package		-	5,000.000	-
LQ5411	Secretary Planning & Development		-	-	930.501
LQ4571	Subsidies To Transport Department		3,131.463	3,545.854	5,917.326
043	Fuel and Energy	80.661	110.437	92.873	118.158
0437	Others	80.661	110.437	92.873	118.158
043701	Energy Department	80.661	110.437	92.873	118.158
	General Administration	PC21010	80.661	110.437	92.873
LQ4905	Energy Department		80.661	110.437	92.873
044	Mining and Manufacturing	6,807.233	7,850.960	7,507.931	8,205.651
0441	Manufacturing	6,331.355	7,127.621	6,912.668	7,428.605
044101	Support For Industrial Development	4,986.721	4,821.823	5,176.520	4,897.401
	Industries	PC21022	4,986.721	4,821.823	5,176.520
LQ4219	Grant in Aid to TEVTA		4,986.721	4,821.823	5,176.520
044105	Administration	480.901	815.992	660.384	858.969
	General Administration	PC21010	400.259	575.727	448.867
LQ4087	Industries Department		182.665	256.381	203.289
LQ4106	Punjab Prices and Supply Board		10.696	-	-
LQ4382	Mines & Minerals Department		40.761	37.402	52.650
LQ4776	District Consumer Protection Council		40.630	82.534	50.466
LQ5277	Punjab Consumer Protection Council		29.451	33.083	31.016
LQ5279	District Consumer Courts		96.056	166.327	111.446
	Industries	PC21022	80.642	240.265	211.517
LQ4218	Headquarters Establishment		61.915	-	-
LQ4551	Headquarters Establishment		18.727	161.704	200.584
LQ4554	Punjab Skills Development Project		-	78.561	10.933

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017	
044120	Others	863.733	1,489.806	1,075.764	1,672.235	
	Opium	PC21001	4.629	7.633	6.669	8.151
LQ4001	Opium Factory		4.629	7.633	6.669	8.151
	Agriculture	PC21018	17.301	27.518	18.347	27.900
BO4003	Karkhana Allat-e-Zaree Bahawalpur		17.301	27.518	18.347	27.900
	Industries	PC21022	841.803	1,454.655	1,050.748	1,636.184
LQ4224	Grant-in-aid to Punjab Small Industries Corporation (PSIC)		840.712	1,145.161	1,050.426	1,326.601
LQ4779	Sasti Roti Authority		1.091	309.494	0.322	309.583
0442	Mining		475.878	723.339	595.263	777.046
044201	Mining of Mineral Resources		475.878	723.339	595.263	777.046
	Other than Mineral Fuel					
	Industries	PC21022	475.878	723.339	595.263	777.046
LQ4221	Headquarters Establishment		71.495	213.912	133.677	151.973
LQ4223	Inspectorate of Mines		151.872	172.020	158.459	178.613
LQ4331	Mines Labour Welfare Commissionerate		153.348	166.539	158.898	214.843
LW4008	Regional Establishment		99.163	170.868	144.229	231.617
045	Construction and Transport		8,592.998	11,954.725	11,885.537	43,651.167
0452	Road Transport		4,302.149	7,920.224	7,378.650	39,446.322
045201	Administration		256.789	907.664	823.124	1,479.778
	General Administration	PC21010	39.372	597.463	571.782	1,145.251
LQ4088	Transport Department		39.372	597.463	571.782	1,145.251
	Communications	PC21025	217.417	310.201	251.342	334.527
LW4001	Chief Engineers		94.600	114.069	103.014	119.165
LW4002	Superintending Engineer		122.817	196.132	148.328	215.362
045202	Highways, Roads and Bridges		3,917.107	6,844.629	6,410.600	7,339.328
	Communications	PC21025	3,917.107	6,844.629	6,410.600	7,339.328
LQ4263	Executive Engineer		1,281.557	1,398.285	1,288.609	1,498.208
LQ4264	Maintenance & Repair		2,323.309	4,581.827	4,386.343	4,938.000
LQ4265	Tools and Plants		10.425	14.400	12.240	15.000
LQ4628	Lahore Ring Road Authority		248.920	775.090	666.181	804.847
LQ5298	Director Planning & Design		52.896	75.027	57.227	83.273
045205	Grants, Loans, Subsidies for Construction and Operation of Road Transport System		-	-	-	30,453.000
	Subsidies	PC21030	-	-	-	30,453.000
LQ5995	Subsidies on Transport		-	-	-	30,453.000
045220	Others		128.253	167.931	144.926	174.216
	Communications	PC21025	128.253	167.931	144.926	174.216
LW4003	Directorate of Bridges		16.289	23.518	20.865	25.297
LW4004	Land Acquisition & Control Officers		58.751	76.773	62.530	78.515
LW4005	Superintending Engineer/Project Cell		10.975	15.695	12.715	15.688

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
LW4006	Road Research and Material Testing Institute	35.809	41.198	42.374	44.501
LW4007	Sub-Project Management Unit	6.429	10.747	6.442	10.215
0457	Construction (Works)	4,290.849	4,034.501	4,506.887	4,204.845
045701	Administration	209.184	247.771	235.336	261.669
	Civil Works	PC21024	209.184	235.336	261.669
LQ4351	Chief Engineers Works and Research Development	64.582	74.962	69.746	75.663
LQ4352	Director Planning & Design	19.776	25.367	20.519	24.219
LQ4354	Superintending Engineers	124.826	147.442	145.071	161.787
045702	Buildings And Structures	3,870.436	3,506.848	4,052.190	3,646.352
	Civil Works	(Charged)	PC24024	115.676	92.500
LQ4250	Maintenance & Repair	(Charged)		115.676	92.500
	Civil Works		PC21024	3,754.760	3,414.348
LQ4249	Executive Engineer			1,064.988	1,196.535
LQ4251	Maintenance and Repairs			2,688.108	2,215.000
LQ4256	Tools and Plants			1.664	2.813
045720	Others	211.229	279.882	219.361	296.824
	Civil Works		PC21024	211.229	279.882
LQ4258	Chief Architect			169.323	233.979
LQ4395	Director Building Research Station			41.906	45.903
047	Other Industries	34.197	24.954	50.279	25.175
0472	Subsidies	34.197	24.954	50.279	25.175
047202	Tourism	34.197	24.954	50.279	25.175
	Miscellaneous Departments		PC21023	34.197	24.954
LQ4631	Tourism			23.678	10.000
LQ5302	Department of Tourist Services			10.519	14.954
05	Environment Protection	120.307	178.232	153.442	193.035
053	Pollution Abatement	120.307	178.232	153.442	193.035
0531	Pollution Abatement	120.307	178.232	153.442	193.035
053101	Environment Protection	120.307	178.232	153.442	193.035
	Public Health		PC21017	120.307	178.232
LQ4186	Environmental Protection Agency			120.307	178.232
06	Housing and Community Amenities	13,870.335	17,336.967	13,319.247	13,986.438
061	Housing Development	406.102	500.592	446.486	502.353
0611	Housing Development	406.102	500.592	446.486	502.353
061101	Administration	201.639	255.120	214.182	264.362
	General Administration		PC21010	124.642	158.545
LQ4076	HUD & PHE Department			79.318	105.765

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
LQ4077	Environment Protection Deptt	45.324	52.780	20.403	21.836
LQ4552	Registrar Punjab Environmental Tribunal	-	-	27.173	30.960
	Housing and Physical Planning	PC21026	76.997	96.575	82.739
LQ4275	Head Quarter Establishment	76.997	96.575	82.739	98.172
061102	Low Cost Housing	204.463	245.472	232.304	237.991
	Housing & Physical Planning Department	PC21026	204.463	245.472	232.304
LQ4762	Field Formations	204.463	245.472	232.304	237.991
062	Community Development	573.266	4,629.140	910.556	1,065.001
0621	Urban Development	0.359	111.554	149.641	111.554
062101	Administration				
	Public Health	PC21017	0.359	111.554	149.641
LQ4932	Fort Monroe Development Authority	0.359	111.554	149.641	111.554
0622	Rural Development	572.907	4,517.586	760.915	953.447
062202	Rural Works Programme	572.907	4,517.586	760.915	953.447
	Miscellaneous	PC21031	572.907	4,517.586	760.915
LQ4288	Provincial Directorate	74.416	3,755.847	114.376	165.776
LQ4289	District Staff	297.898	405.984	352.379	415.672
LQ4291	Directorate of Katchi Abadis	30.890	42.892	34.096	47.614
LQ4309	Walled City of Lahore Authority	169.703	312.863	260.064	324.385
063	Water Supply	12,890.967	12,207.235	11,962.205	12,419.084
0631	Water Supply	12,890.967	12,207.235	11,962.205	12,419.084
063101	Administration	1,162.572	2,179.035	2,044.497	1,331.232
	Public Health	PC21017	1,162.572	2,179.035	1,331.232
LQ4201	Chief Engineer (North Zone)	579.880	688.250	646.907	660.335
LQ4202	Chief Engineer (South Zone)	582.692	1,490.785	1,397.590	670.897
063103	GRANTS, LOANS & SUBSIDIES	11,728.395	10,028.194	9,917.708	11,087.846
	Public Health	PC21017	11,728.395	10,028.194	9,917.708
LQ4340	DG Parks & Horticulture Authority	1,557.222	1,575.272	1,603.819	1,575.272
LQ4546	PHA Sargodha	-	95.000	-	70.000
LQ4547	PHA Sahiwal	-	62.000	139.700	62.000
LQ4548	PHA DG Khan	-	65.000	-	40.000
LQ4549	PHA Bahawalpur	52.507	50.000	42.500	50.000
LQ4550	PHA Gujranwala	68.057	45.000	38.250	45.000
LQ4901	MD PHA Faisalabad	206.048	212.049	268.242	400.049
LQ4903	MD PHA Multan	123.598	328.310	279.063	328.310
LQ4904	MD PHA Rawalpindi	140.021	168.213	142.981	168.213
LQ4324	Grant in Aid to WASA's	8,243.406	3,267.350	3,423.524	3,267.000
LQ4326	Punjab Large Cities Governance	1,337.536	4,160.000	3,979.629	5,082.002

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
063120	Others	-	0.006	-	0.006
	Public Health				
		PC21017	0.006	-	0.006
	LQ4512 Superintendence Engineer	-	0.003	-	0.003
	LQ4513 Executive Engineer	-	0.003	-	0.003
07	Health	45,618.195	61,761.119	61,455.340	70,060.007
073	Hospital Services	40,772.938	54,462.882	52,236.546	64,779.772
0731	General Hospitals Services	40,275.260	53,752.435	51,630.080	63,985.521
073101	General Hospitals Services	40,275.260	53,752.435	51,630.080	63,985.521
	Health	PC21016	40,275.260	53,752.435	63,985.521
	LQ4166 Model Chest Clinic	7.332	12.444	10.317	13.042
	LQ4167 Dental Hospital	174.701	165.360	222.759	255.093
	LQ4168 Pediatric Hospital/institute Lahore, Nursing School-cum-Hostel	2,018.323	2,667.504	2,390.037	3,023.883
	LQ4169 Other Hospitals & Dispensaries Mufassil Hospitals and Dispensaries	35.986	42.193	40.390	45.012
	LQ4171 Lahore General Hospital Lahore/PGMI	2,238.495	2,633.118	2,957.350	3,952.659
	LQ4172 Jinnah Hospital / AIMC	2,943.531	3,190.987	3,846.950	4,839.767
	LQ4173 Punjab Institute of Cardiology	1,648.566	2,242.451	1,930.014	2,446.187
	LQ4175 Ganga Ram Hospital / Fatima Jinnah Medical College	1,737.337	2,071.100	2,061.334	2,277.864
	LQ4176 Services Hospital / SIMS	2,682.920	2,884.384	2,981.446	3,282.835
	LQ4179 Punjab Rural Support Programme	-	67.000	99.374	-
	BO4002 B.V. Hospital/QAMC	2,879.064	4,025.139	3,645.090	5,262.052
	RA4004 Tuberculosis Sanitarium, Samli	85.719	108.888	100.904	113.703
	RA4005 DHQ / RGH / Holy Family Hospital / RMC	3,024.734	3,399.818	3,548.762	4,047.793
	RR4001 Sh. Zayed Hospital, R. Y. Khan	1,535.866	1,948.343	1,868.189	2,107.133
	MP4005 Nishtar Hospital/Nishtar Medical College	2,412.090	2,858.981	2,909.654	3,542.212
	MP4009 Multam Institute of Cardiology	824.761	1,300.383	1,198.393	1,340.005
	MP4010 Children Complex, Multan	503.348	594.284	505.988	734.749
	FQ4001 DHQ Hospital / Allied Hospital Punjab Medical College	2,988.433	3,981.030	4,004.240	4,532.937
	FQ4551 Faisalabad Institute of Cardiology	700.443	1,079.489	1,031.642	1,165.153
	LQ5879 Mayo Hospital, Lahore	3,169.581	3,553.713	3,593.926	4,049.517
	LQ5882 Lady Willington Hospital, Lahore	440.511	572.625	505.491	572.567
	LQ5883 Lady Aitcheson Hospital, Lahore	242.712	319.676	290.827	327.016
	LQ4469 Lumpsum Provision for Kidney Centers in Public Sector Hospitals	-	600.000	-	600.000
	LQ4458 Provision of free medicines to DHQ & THQ Hospitals	-	650.000	-	1,000.000
	LQ4471 Nishtar Institute of Dentistry, Multan	169.361	215.115	212.838	243.685
	LQ4012 Gujranwala Medical College	760.682	1,152.279	1,309.171	1,544.429
	LQ4035 Sialkot Medical College	545.542	1,396.592	1,140.562	1,422.247
	LQ4046 Sahiwal Medical College	451.625	847.828	774.277	946.789
	LQ4543 D G Khan Medical College	609.234	844.553	898.171	1,004.999
	LQ4618 Kot Khawaja Saeed Hospital, Lahore	480.364	576.117	580.532	572.050

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
LQ5304 Government Said Mitha Hospital	260.725	344.695	328.137	393.188
LQ4292 Shaikh Zayed Postgraduate Medical Institute, Lahore	1,985.993	2,617.032	2,318.038	2,504.527
LQ4308 Rawalpindi Institute of Cardiology, Rawalpindi	1,160.994	1,558.487	1,412.660	1,710.860
LQ4589 Nawaz Sharif Hospital Yakki Gate	384.621	581.996	555.976	643.983
LQ4627 Shahdara Hospital, Lahore	390.994	456.786	470.511	509.112
LQ5305 Punjab Health Care Commission	257.115	545.000	504.125	575.000
LQ4629 Prevention and Control of Epidemics in Punjab	455.330	682.145	600.633	776.258
LW4096 Punjab Institute of Preventive Ophthalmology	68.227	124.170	85.097	149.658
LQ4933 Multan Institute of Kidney Disease	-	634.029	237.357	476.809
LQ4650 Wazirabad Institute of Cardiology	-	-	280.366	518.334
LQ4654 Policy and Strategic Planning Unit	-	-	-	75.936
LQ5041 Children Hospital FSD	-	206.701	178.552	386.478
0732 Special Hospital Services	497.678	710.447	606.466	794.251
073201 Special Hospital Services (Mental Hospital)	497.678	710.447	606.466	794.251
Health	PC21016	497.678	710.447	794.251
LQ4181 Mental Hospital		497.678	710.447	794.251
074 Public Health Services	123.391	158.732	247.998	283.020
0741 Public Health Services	123.391	158.732	247.998	283.020
074104 Chemical Examiner and Laboratories	70.010	98.782	111.408	185.629
Health	PC21016	70.010	98.782	185.629
LQ4183 Bacteriological Laboratory		11.858	15.587	15.704
LQ4184 Food Laboratory		12.408	15.972	-
LQ4185 Drug Laboratories		44.629	60.910	163.951
LQ4542 Chief Chemical Examiner Laboratory Punjab, Lahore		1.115	6.313	5.974
074107 Population Welfare Measures	53.381	59.950	136.590	97.391
General Administration	PC21010	53.381	59.950	64.990
LQ4575 Directorate of P&P		16.600	17.474	19.046
LQ5364 Population Welfare Department		36.781	42.476	45.944
Miscellaneous Department	PC21023	-	-	32.401
LQ4553 DG Population Welfare LHR		-	78.657	32.401
076 Health Administration	4,721.866	7,139.505	8,970.796	4,997.215
0761 Administration	4,721.866	7,139.505	8,970.796	4,997.215
076101 Administration	4,721.866	7,139.505	8,970.796	4,997.215
General Administration	PC21010	215.300	500.278	974.022
LQ4074 Health Department		186.022	457.096	642.199
LQ4795 Primary & Secondary Health Care		-	321.707	285.866
LQ4105 Drug Courts		29.278	42.663	45.957

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
Health	PC21016	4,506.566	6,639.227	8,357.891	4,023.193
LQ4160	Directorate of Nursing Services, Punjab	18.485	24.668	20.348	27.413
LQ4161	Superintendence	1,625.488	4,195.197	4,272.635	1,337.471
LQ4162	Grant-in-aid	1,657.157	901.342	2,511.635	823.300
LQ4163	Provincial Blood Transfusion Services	368.121	456.208	401.253	515.473
LQ4164	Central Medical Equipment Repair Workshop at Lahore	9.063	13.311	9.240	14.842
LQ4165	Audit Cell	13.430	20.368	14.004	18.908
LQ4622	Punjab Institute of Preventive Ophthalmology	8.719	15.866	11.992	13.755
LQ4633	Aziz Bhatti Shaheed Hospital, Gujrat	274.998	342.683	405.024	408.125
LQ4786	DHQ Teaching Hospital, Sargodha	518.736	644.952	694.074	839.030
MP4004	Central Medical Equipment Repair Workshop at Multan	4.840	12.037	6.672	11.092
SQ4001	Central Medical Equipment Repair Workshop at Sargodha	7.529	12.595	11.014	13.784
08 Recreational, Culture and Religion		2,157.782	2,781.741	2,703.898	3,180.155
081 Recreational and Sporting Services		722.671	909.701	896.298	216.612
0811 Recreational and Sporting Services		722.671	909.701	896.298	216.612
081103 Zoo and other Entertainments Services		27.106	32.016	30.239	33.782
	Miscellaneous Departments	PC21023	27.106	32.016	30.239
LQ4240	Zoo and Other Entertainment Places	26.475	30.410	29.378	32.153
BO4055	Zoological Garden/Bahawalpur Museum	0.631	1.606	0.861	1.629
081105 Administration		695.565	877.685	866.059	182.830
	General Administration	PC21010	695.565	877.685	866.059
LQ4152	Grants to Punjab Sports Board	585.271	740.000	742.500	40.000
LQ4153	Directorate General Sports	79.416	98.952	86.463	105.837
LQ5142	Youth Affairs Sports Archeology	30.878	38.733	37.096	36.993
082 Cultural Services		497.358	475.734	624.588	1,499.818
0821 Cultural Services		497.358	475.734	624.588	1,499.818
082105 Promotion Of Cultural Activities		413.219	377.382	527.290	1,387.868
	Miscellaneous Departments	PC21023	413.219	377.382	527.290
LQ4241	Promotion of Cultural Activities	114.185	34.324	207.455	1,035.349
LQ4522	Lahore Arts Council Lahore	108.956	130.000	140.033	133.750
LQ4523	Punjab Council of Arts Lahore	159.945	173.382	142.797	174.721
LQ4525	Punjab Institute of Language Arts & Cult	30.133	39.676	37.005	44.048
082120 Others		84.139	98.352	97.298	111.950
	Public Health	PC21017	84.139	98.352	97.298
LQ4541	Project Director Bagh-e-Jinnah PHA	84.139	98.352	97.298	111.950
083 Broadcasting and Publishing		699.342	816.422	811.710	863.756
0831 Broadcasting and Publishing		699.342	816.422	811.710	863.756
083103 Publicity		131.397	131.790	111.450	140.135
	Agriculture	PC21018	130.079	129.983	110.122
LQ4188	Agriculture Information Bureau	130.079	129.983	110.122	138.448

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017	
Miscellaneous Departments		PC21023	1.318	1.807	1.328	1.687
LQ4236	Compulsory Screening of Films		1.318	1.807	1.328	1.687
083104	Public Relations		567.945	684.632	700.260	723.621
Miscellaneous Departments		PC21023	567.945	684.632	700.260	723.621
LQ4237	Public Relations		567.945	684.632	700.260	723.621
084	Religious Affairs		185.387	459.251	221.026	469.165
0841	Religious Affairs		185.387	459.251	221.026	469.165
084103	Auqaf		32.717	39.718	35.631	42.213
General Administration		PC21010	32.717	39.718	35.631	42.213
LQ4080	Auqaf Department		32.717	39.718	35.631	42.213
084104	Minority Affairs		-	200.000	-	200.000
Miscellaneous Departments		PC21023	-	200.000	-	200.000
LQ4632	Minorities		-	200.000	-	200.000
084105	Religious and Other Charitable Institutions		152.670	219.533	185.395	226.952
Miscellaneous		PC21031	152.670	219.533	185.395	226.952
LQ4299	Headquarters Establishment (Zakat)		31.231	44.384	38.493	50.809
LQ4300	District Establishment (Zakat)		121.439	175.149	146.902	176.143
086	Admin. of Info., Recreation & Culture		53.024	120.633	150.276	130.804
0861	Admin. of Info., Recreation & Culture		53.024	120.633	150.276	130.804
086101	Administration		53.024	120.633	150.276	130.804
General Administration		PC21010	53.024	76.030	82.227	87.288
LQ4069	Information Culture and Youth Affairs Dept.		53.024	76.030	82.227	87.288
Miscellaneous Department		PC21023	-	44.603	68.049	43.516
LQ5473	Punjab Information Commission		-	44.603	68.049	43.516
09	Education Affairs and Services		37,104.296	59,433.725	50,419.808	64,566.166
091	Pre. & Primary Education Affair Services		849.306	1,135.183	948.649	1,115.866
0911	Pre. & Primary Education Affair Services		849.306	1,135.183	948.649	1,115.866
091103	Administration		54.848	64.808	67.218	69.476
School Education		PC21015	54.848	64.808	67.218	69.476
LQ4478	Direction (Elementary Education)		54.848	64.808	67.218	69.476
091120	Others		794.458	1,070.375	881.431	1,046.390
School Education		PC21015	794.458	1,070.375	881.431	1,046.390
LQ4480	Elementary Teachers Training College		794.458	1,070.375	881.431	1,046.390

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
092 Secondary Education Affairs and Services		12,811.117	27,889.853	19,978.893	30,415.006
0921 Secondary Education Affairs and Services		12,811.117	27,889.853	19,978.893	30,415.006
092102 Administration		8,902.141	20,574.354	12,711.263	20,452.149
School Education	PC21015	8,902.141	20,574.354	12,711.263	20,452.149
LQ4479 Direction (Secondary Education)		531.904	59.902	56.398	62.904
LQ4481 Programme Management & Implementation Unit		7,813.017	20,514.452	12,654.865	20,389.245
LQ5366 Grant in Aid to School Councils in the Punjab		557.220	-	-	-
092120 Others		3,908.976	7,315.499	7,267.630	9,962.857
Higher Education	PC21015	3,908.976	7,315.499	7,267.630	9,962.857
AQ4002 Cadet College Hassanabdal		137.371	60.000	170.000	80.000
BO4008 Sadiq Public High School Bahawalpur		20.000	20.001	20.001	21.061
LQ4463 Punjab Curriculum Authority Lahore		10.544	-	-	-
LQ4483 Punjab Examination Commission		350.439	908.400	881.602	1,002.818
LQ4487 Government Central Model School		79.408	95.912	73.729	101.951
LQ4493 Chief Minister's Monitoring Force		269.975	421.688	281.878	539.701
LQ4494 Miscellaneous Grants School Education		455.545	2,538.640	2,995.879	4,542.280
LQ4496 In Service Teachers Training		2,519.403	3,187.909	2,775.740	3,593.237
LQ4497 Lawrence College Ghora Gali Murree		10.596	10.596	10.596	10.596
LQ4620 National Museum of Science & Technology Lahore		26.555	36.032	25.497	33.417
LQ4621 National Education Equipment Center		29.140	36.321	32.708	37.796
093 Tertiary Education Affairs and Services		20,477.045	26,273.627	25,577.935	28,835.169
0931 Tertiary Education Affairs and Services		20,477.045	26,273.627	25,577.935	28,835.169
093101 General Universities / Colleges / Insts.		15,602.425	19,096.409	18,016.761	21,249.687
Higher Education	PC21015	15,602.425	19,096.409	18,016.761	21,249.687
LQ4145 Arts Colleges		15,602.425	19,096.409	18,016.761	21,249.687
093102 Professional/Technical Universities/ Colleges/Institutes		3,148.472	4,649.103	4,719.150	4,931.236
School Education	PC21015	1,565.045	2,443.319	2,770.937	2,595.929
LQ4146 Professional Colleges		162.937	154.443	179.355	182.954
LQ4304 Commerce Colleges		1,402.108	2,288.876	2,591.582	2,412.975
Health	PC21016	1,392.826	1,860.274	1,647.256	2,081.217
LQ4154 Medical Schools		43.942	52.928	57.230	-
LQ4155 College of Nursing, Punjab		46.727	62.835	55.754	63.429
LQ4156 College of Community Medicines Lahore		190.582	276.592	222.115	300.685
LQ4157 De-Montmorency College of Dentistry		104.296	159.383	124.330	155.600
LQ4158 Provincial Health Development Centre		35.249	34.317	25.632	36.717
LQ4394 School of Allied Health Sciences Children, Lahore		6.657	27.014	7.025	26.366
LQ4505 University of Health Sciences, Lahore		25.000	-	25.000	25.000
LQ5242 Public Health Nursing School in Punjab		247.212	311.908	309.526	346.106
LQ5878 School Nursing at Mayo Hospital, Lahore		71.519	81.666	99.957	98.094

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017	
LQ4640 Postgraduate Institute of Allied Health Sciences, Faisalabad.	-	-	-	71.018	
LW4113 King Edward Medical University Lahore	621.642	853.631	720.687	958.202	
Agriculture	PC21018	190.601	345.510	300.957	254.090
RA4006 University of ARID Agriculture	55.266	73.984	74.094	78.423	
LQ4190 Agriculture Training Institute	109.881	153.298	124.586	155.221	
LQ4777 University of Agriculture, Faisalabad	25.454	118.228	102.277	20.446	
093103 Administration	863.385	1,065.519	1,178.487	1,215.909	
General Administration	PC21010	272.104	681.637	306.231	731.392
LQ4073 Literacy Department	49.313	49.664	44.977	61.338	
LQ4448 Higher Education Department	95.659	324.358	115.407	340.044	
LQ4451 School Education Department	115.069	294.207	132.562	315.294	
LQ4766 Monitoring and Evaluation Cell	12.063	13.408	13.285	14.716	
School Education	PC21015	591.281	383.882	872.256	484.517
LQ4140 Direction (Colleges)	67.361	76.491	71.590	77.735	
LO4144 Education Management Information System	0.323	-	-	-	
LQ5308 Inspection (Colleges)	508.341	269.916	587.691	281.441	
LQ4332 Punjab Higher Education Commission	15.256	37.475	212.975	125.341	
093120 Others	862.763	1,462.596	1,663.537	1,438.337	
Higher Education	PC21015	862.763	1,462.596	1,663.537	1,438.337
FQ4004 Government College University Faisalabad	17.841	25.782	14.318	12.560	
GU4003 University of Gujrat	66.874	78.487	95.227	78.487	
LQ4482 Government College University, Lahore	45.730	7.233	9.174	8.050	
LQ4485 Lahore College for Women University Lahore	145.992	139.856	161.346	127.906	
LQ4486 University of Education, Lahore	156.189	189.620	165.305	183.089	
LQ4488 Queen Mary College, Lahore	161.209	170.000	177.247	168.164	
LQ4489 Kinnaird College for Women Lahore	41.944	49.463	53.366	49.380	
LQ4490 Government Fatima Jinnah College for Women Chuna Mandi Lahore	95.445	100.473	100.293	110.488	
LQ4495 Miscellaneous Grants Higher Education	-	-	20.000	-	
LQ4499 Government Degree College Kahuta	20.000	20.000	24.986	21.432	
LQ4500 University of Sargodha	85.081	82.227	84.277	71.866	
LQ4788 Government College Women University Multan	6.115	208.015	197.407	224.096	
LQ4789 Government College Women University Sialkot	-	85.915	169.152	81.699	
LQ4790 Government College Women University Faisalabad	4.418	179.048	198.312	166.933	
LQ4791 Government College Women University Bahawalpur	-	109.926	177.170	116.437	
LQ5151 Information Technology University Lahore	15.925	16.551	15.957	17.750	
094 Education Services not definable by Level	159.981	199.500	189.884	195.815	
0941 Education Services not definable by Level	159.981	199.500	189.884	195.815	
094101 School For Handicapped / Retarded Persons	159.981	199.500	189.884	195.815	
General Administration	PC21010	25.432	38.671	29.573	38.227
LQ4378 Special Education Department	25.432	38.671	29.573	38.227	

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
Education	PC21015	134.549	160.829	160.311	157.588
LQ4148 Directorate of Special Education		134.549	160.829	160.311	157.588
095 Subsidiary Services to Education		302.389	404.159	350.840	438.607
0951 Subsidiary Services to Education		302.389	404.159	350.840	438.607
095101 Archives Library and Museums		302.389	404.159	350.840	438.607
Museum	PC21014	95.718	144.370	118.262	159.069
LQ4527 Bahawalpur Museum Bahawalpur		21.778	25.775	24.149	30.928
LQ4528 Lahore Museum		70.907	114.595	90.713	124.141
LQ4625 Layllpur Museum Faisalabad		3.033	4.000	3.400	4.000
School Education	PC21015	206.671	259.789	232.578	279.538
LQ4149 Libraries		111.583	123.116	118.122	66.718
LQ4418 Children Library Complex, Lahore		35.735	64.936	46.790	73.655
LQ4653 Punjab Public Library Lahore		-	-	-	59.210
LQ4424 Quaid-e-Azam Library, Lahore		59.353	71.737	67.666	79.955
097 Education Affairs, Services not elsewhere classified		2,504.458	3,531.403	3,373.607	3,565.703
0971 Education Affairs, Services not elsewhere classified		2,504.458	3,531.403	3,373.607	3,565.703
097120 Others		2,504.458	3,531.403	3,373.607	3,565.703
Education	PC21015	2,488.834	3,505.365	3,347.569	3,537.150
LQ4591 Government Emerson College, Multan		185.846	205.005	192.869	217.365
LQ4592 Government Postgraduate College (W) Kutchery Road, Multan		172.584	-	-	-
LQ4593 Government Postgraduate College (W) Sialkot		64.314	-	-	-
LQ4594 Government College (W) Madina Town, Faisalabad		162.180	-	-	-
LQ4595 Government College (W) Gulberg, Lahore		10.509	120.118	131.871	127.631
LQ4596 Government Postgraduate College (W) Sargodha		111.084	147.048	119.172	135.505
LQ4597 Government Postgraduate College (W) Sahiwal		84.813	106.318	94.712	107.658
LQ4598 Government Postgraduate College (W) Samnabad Lahore		21.564	241.712	220.457	238.259
LQ4599 Government Postgraduate College (W) S.Town, Rawalpindi		186.781	197.970	225.319	190.738
LQ4600 Government College (W) DG Khan		60.727	75.069	77.732	76.095
LQ4601 Government Postgraduate Islamia College (W) Cooper Road, Lahore		14.291	235.318	233.690	249.421
LQ4602 Government Postgraduate (W) S.Town Gujrnawala		111.349	118.795	135.064	126.481
LQ4603 Government College of Science, Wahdat Colony, Lahore		21.129	246.450	241.091	242.310
LQ4604 Government M.A.O. College, Lahore		15.251	206.038	192.257	208.638
LQ4605 Government Postgraduate College Sahiwal		158.833	195.230	164.167	205.028
LQ4606 Government Ambala Muslim College Sargodha		85.764	94.052	87.855	95.280
LQ4607 Government Postgraduate Gordon College, Rawalpindi		98.131	121.162	105.790	118.944
LQ4608 Government Postgraduate College DG Khan		131.540	156.431	127.690	157.462
LQ4609 Government Postgraduate College Chakwal		65.542	100.178	85.590	96.717
LQ4610 Government Postgraduate College Jhelum		48.996	57.123	50.236	61.540

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
LQ4611	Government Sadiq Egerton College, Bahawalpur	172.918	197.380	186.285	192.909
LQ4612	Government Saddique Degree College (G) Bahawalpur	103.793	-	-	-
LQ4613	Government Postgraduate College Samnabad Faisalabad	115.625	112.792	126.461	117.398
LQ4614	Government Murray College Sialkot	108.047	121.133	126.957	119.378
LQ4615	Government College (B) S.Town, Gujranwala	170.631	202.415	189.671	202.294
LQ4617	Islamia College Civil Line Lahore	6.592	247.628	232.633	250.099
	Miscellaneous				
		PC21031	15.624	26.038	26.038
GU4001	Training Institute Lalamusa	15.624	26.038	26.038	28.553
10	Social Protection	21,721.391	5,220.300	27,993.846	5,460.323
107	Administration	21,079.214	4,386.485	27,221.420	4,572.221
1071	Administration	21,079.214	4,386.485	27,221.420	4,572.221
107101	Relief Measures	18,550.184	1,491.881	22,100.905	1,557.951
	Relief				
		PC21027	18,550.184	1,491.881	22,100.905
LQ4277	Relief Measures	18,550.184	1,491.881	22,100.905	1,557.951
107102	Rehabilitation and Resettlement	26.725	36.794	27.053	39.982
	Miscellaneous				
		PC21031	26.725	36.794	27.053
LQ4297	Settlement and Rehabilitation Organization	26.725	36.794	27.053	39.982
107104	Administration	59.908	70.312	59.820	76.372
	Miscellaneous				
		PC21031	59.908	70.312	59.820
LQ4295	Directorate of Social Welfare Women Development and Bait-ul-Maal	59.040	70.312	59.820	76.372
LW4189	Directorate of Women Development Punjab	0.868	-	-	-
107105	Flood Control and Drainage	2,442.397	2,787.498	5,033.642	2,897.916
	Irrigation & Land Reclamation				
		PC21009	2,442.397	2,787.498	5,033.642
LQ4043	Chief Engineer (Flood Cell)	19.849	21.829	23.340	21.890
LQ4044	Director Hydrology	11.306	14.445	13.713	14.607
LQ4639	Supervisory Control and Data	-	-	-	17.305
LQ4651	Flood Warning	-	-	30.411	30.294
LQ4652	Hydraulic Structures Safety Evaluation	-	-	75.699	73.059
LQ4045	Drainage	2,411.242	2,751.224	4,890.479	2,740.761
108	Others	642.177	833.815	772.426	888.102
1081	Others	642.177	833.815	772.426	888.102
108101	Social Welfare Measures	642.177	833.815	772.426	888.102
	General Administration				
		PC21010	110.809	145.777	135.873
LQ4078	Social Welfare Women Dev. & Bait-ul-Mal Department	21.280	25.055	22.217	27.528

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
LQ4079 Zakat and Ushr Department	19.185	26.629	21.959	27.750
LQ5035 Women Development Punjab	70.344	94.093	91.697	109.489
Miscellaneous	PC21031	531.368	688.038	636.553
LQ4296 Social Services & Community Dev.	473.853	608.242	570.571	639.945
LQ4434 Punjab Social Services Board, Lahore	14.890	-	-	-
LQ5036 D.G. Women Development Punjab	42.625	79.796	65.982	83.390
TOTAL CURRENT REVENUE EXPENDITURE (Gross)	670,022.195	753,010.825	746,855.766	849,947.178
<i>Charged</i>	<i>20,454.924</i>	<i>19,117.392</i>	<i>14,963.028</i>	<i>18,867.004</i>
<i>Voted</i>	<i>649,567.271</i>	<i>733,893.433</i>	<i>731,892.738</i>	<i>831,080.174</i>
Subsidies	(16,937.182)	(23,545.854)	(10,200.057)	(65,453.000)
TOTAL CURRENT REVENUE EXPENDITURE (NET)	653,085.013	729,464.971	736,655.709	784,494.178
<i>Charged</i>	<i>20,454.924</i>	<i>19,117.392</i>	<i>14,963.028</i>	<i>18,867.004</i>
<i>Voted</i>	<i>649,567.271</i>	<i>733,893.433</i>	<i>731,892.738</i>	<i>831,080.174</i>
TOTAL GENERAL REVENUE RECEIPTS	901,665.740	1,144,558.319	1,135,771.201	1,319,966.142
Net Revenue Account	231,643.545	391,547.494	388,915.435	470,018.964

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
CURRENT CAPITAL EXPENDITURE					
Debt Retirement		21,094.477	23,986.771	28,827.735	26,554.443
011404 Repayment of Principal Foreign Debt Payable to Federal Government		16,830.215	19,205.944	24,047.307	23,627.576
	PC16048				
LQ4411 Other Foreign Exchange Loans		16,830.215	19,105.944	24,021.307	23,527.576
LQ4587 Payment on A/C of Exchange Rate Deterioration (Charged)		-	100.000	26.000	100.000
011503 Repayment of Principal Domestic Debt - Permanent		-	0.434	0.035	0.434
LQ4437 Loans Bearing Interest Compensation Bonds	PC16046	-	0.434	0.035	0.434
011505 Domestic Debt Payable to Federal Government		4,264.262	4,780.393	4,780.393	2,926.433
LQ4399 Cash Development Loan	PC16048	3,445.381	3,946.668	3,946.668	2,128.208
LQ4406 Cash Development Loan (SCARP Tubewells)		818.881	833.725	833.725	798.225
014202 Transfer to Non Financial Institutions (Loans)		15,411.759	11,350.590	15,427.804	15,529.593
Loans to Non-Financial Institutions	PC12043	15,411.759	11,350.590	15,427.804	15,529.593
014203 Government Servants		-	0.001	-	0.001
LQ4391 Provincial Government Civil	PC13035	-	0.001	-	0.001
014203 Investment		5,000.000	6,000.000	1,000.000	10,000.000
LQ4461 Investment	PC13050	5,000.000	6,000.000	1,000.000	10,000.000
0414 State Trading. (Ac.I)		43.198	36.710	31.630	40.133
041403 Medical Stores		43.198	36.710	31.630	40.133
LQ4390 Medical Store Depot	PC13034	43.198	36.710	31.630	40.133
TOTAL CURRENT CAPITAL EXPENDITURE (A/c-II)		94,355.460	252,856.917	237,799.547	229,345.275
0414 State Trading: (Wheat) (Ac-II)					
041401 Food		55,257.460	146,999.847	159,251.420	147,105.160
LQ4387 Directorate of Food (Charged)	PC16033	19,827.173	23,712.000	18,496.000	22,614.000
LQ4388 Directorate of Food (Voted)	PC13033	34,447.900	122,196.209	139,732.197	123,299.061
LQ4389 District Establishment	PC13033	982.387	1,091.638	1,023.223	1,192.099
LOANS FROM COMMERCIAL BANKS (Account No. II)					
011504 Repayment of Principal Domestic Debt - Floating		39,098.000	105,857.070	78,548.127	82,240.115
LQ4435 Cash Credit Accommodation Advance from Commercial bank (A/C II)	PC16047	39,098.000	105,857.070	78,548.127	82,240.115
	Account No. I	41,549.434	41,374.072	45,287.169	52,124.170
	Account No. II	94,355.460	252,856.917	237,799.547	229,345.275
Total Receipts (Capital)		498.471	15,408.911	6,569.119	17,152.391
Surplus / Deficit (Current Capital A/c-I)		(41,050.963)	(25,965.161)	(38,718.050)	(34,971.779)

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
Current Expenditure - SUMMARY					
Grant	Description				
PC21001	Opium	4.629	7.633	6.669	8.151
PC21002	Land Revenue	2,930.149	4,247.100	3,253.785	4,491.276
PC21003	Provincial Excise	125.203	86.772	824.496	89.224
PC21004	Stamps	891.921	640.955	640.955	789.546
PC21005	Forests	2,089.511	2,340.893	2,362.863	2,742.200
PC21006	Registration	51.247	76.118	56.691	104.991
PC21007	Charges on Account of Motor Vehicles Acts	105.677	127.988	122.919	133.711
PC21008	Other Taxes and Duties	489.881	857.437	708.996	960.365
PC21009	Irrigation and Land Reclamation	13,477.740	15,467.651	18,158.664	16,364.856
PC24044	Interest on Debt and Other Obligations (Charged)	16,794.724	15,088.194	11,102.870	14,458.986
	General Administration	24,859.056	27,856.446	32,558.272	32,985.078
PC24010		<i>(Charged)</i>	835.695	921.841	989.278
PC21010		<i>(Voted)</i>	24,023.361	26,934.605	31,995.800
	Administration of Justice	10,335.079	15,758.080	15,421.111	18,471.291
PC24011		<i>(Charged)</i>	2,707.229	3,013.257	3,317.140
PC21011		<i>(Voted)</i>	7,627.850	12,744.823	15,154.151
PC21012	Jails and Convict Settlements	6,272.049	7,524.133	6,548.422	9,935.995
PC21013	Police	74,587.490	87,085.347	78,219.143	88,630.669
PC21014	Museums	95.718	144.370	118.262	159.069
PC21015	Education	35,111.991	56,337.225	47,991.491	61,273.618
PC21016	Health Services	46,742.340	63,061.165	62,353.101	71,069.811
PC21017	Public Health	13,095.772	12,595.373	12,362.586	12,835.623
PC21018	Agriculture	5,808.757	8,277.465	20,986.049	7,868.789
PC21019	Fisheries	490.076	617.681	568.212	599.385
PC21020	Veterinary	3,129.950	4,329.670	4,275.825	4,244.941
PC21021	Co-operation	167.660	185.143	218.039	225.061
PC21022	Industries	6,396.669	7,240.082	7,034.048	7,560.583
PC21023	Miscellaneous Departments	2,232.505	2,766.935	2,742.203	3,972.819
	Civil Works	4,290.849	4,034.501	4,506.887	4,204.845
PC24024		<i>(Charged)</i>	115.676	92.500	100.000
PC21024		<i>(Voted)</i>	4,175.173	3,942.001	4,104.845
PC21025	Communications	4,262.777	7,322.761	6,806.868	7,848.071
PC21026	Housing and Physical Planning	281.460	342.047	315.043	336.163

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
PC21027	Relief	18,550.184	1,491.881	22,100.905	1,557.951
PC24045	Privy Purses (Charged)	1.600	1.600	1.600	1.600
PC21028	Pension	88,799.247	104,000.000	112,000.000	128,000.000
PC21029	Stationery and Printing	195.947	217.165	198.347	223.235
PC21030	Subsidy	16,937.182	23,545.854	10,200.057	65,453.000
PC21031	Miscellaneous	270,366.633	279,270.616	261,498.167	282,277.296
	<i>Provincial</i>	<i>8,782.644</i>	<i>10,070.616</i>	<i>8,937.291</i>	<i>10,739.946</i>
	<i>Local Govts</i>	<i>261,583.989</i>	<i>269,200.000</i>	<i>252,560.876</i>	<i>271,537.350</i>
	<i>Distt. Govts</i>	<i>240,486.750</i>	<i>245,000.000</i>	<i>234,707.297</i>	<i>247,337.350</i>
	<i>TMA's</i>	<i>15,061.867</i>	<i>17,000.000</i>	<i>12,671.894</i>	<i>17,000.000</i>
	<i>UAs</i>	<i>4,828.080</i>	<i>6,000.000</i>	<i>4,125.939</i>	<i>6,000.000</i>
	<i>Cantonment</i>	<i>1,207.292</i>	<i>1,200.000</i>	<i>1,055.746</i>	<i>1,200.000</i>
PC21032	Civil Defence	50.522	64.544	592.220	68.979
*TOTAL CURRENT REVENUE EXPENDITURE		670,022.195	753,010.825	746,855.766	849,947.178
	Charged	20,454.924	19,117.392	14,963.028	18,867.004
	Voted	649,567.271	733,893.433	731,892.738	831,080.174

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account			Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
Current Capital Expenditure - SUMMARY						
Grant	Description					
PC12043	Loans to Municipalities / Autonomous Bodies etc (A/C-I)	<i>(Voted)</i>	15,411.759	11,350.590	15,427.804	15,529.593
	State Trading in Food Grain and Sugar		55,257.460	146,999.847	159,251.420	147,105.160
PC16033	State Trading in Food Grain and Sugar	(A/C-II) <i>(Charged)</i>	19,827.173	23,712.000	18,496.000	22,614.000
PC13033	State Trading in Food Grain and Sugar	(A/C-II) <i>(Voted)</i>	35,430.287	123,287.847	140,755.420	124,491.160
PC13034	State Trading in Medical Stores & Coal	(A/C-I) <i>(Voted)</i>	43.198	36.710	31.630	40.133
PC13035	Loans to Government Servants	(A/C-I) <i>(Voted)</i>	-	0.001	-	0.001
PC13050	Investment	(A/C-I) <i>(Voted)</i>	5,000.000	6,000.000	1,000.000	10,000.000
PC16046	Permanent Debt (Discharged)	(A/C-I) <i>(Charged)</i>	-	0.434	0.035	0.434
PC16047	Floating Debt (Discharged)	(A/C-II) <i>(Charged)</i>	39,098.000	105,857.070	78,548.127	82,240.115
PC16048	Repayment of Loans from the Federal Government (A/C-I)	<i>(Charged)</i>	21,094.477	23,986.337	28,827.700	26,554.009
TOTAL CURRENT CAPITAL EXPENDITURE			135,904.894	294,230.989	283,086.716	281,469.445
CHARGED CAPITAL			80,019.650	153,555.841	125,871.862	131,408.558
	<i>Account-I</i>		21,094.477	23,986.771	28,827.735	26,554.443
	<i>Account-II</i>		58,925.173	129,569.070	97,044.127	104,854.115
VOTED CAPITAL			55,885.244	140,675.148	157,214.854	150,060.887
	<i>Account-I</i>		20,454.957	17,387.301	16,459.434	25,569.727
	<i>Account-II</i>		35,430.287	123,287.847	140,755.420	124,491.160
	Account No. I		41,549.434	41,374.072	45,287.169	52,124.170
	Account No. II		94,355.460	252,856.917	237,799.547	229,345.275

ESTIMATES OF DEVELOPMENT EXPENDITURE

(Rs. in million)

Function	Description	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
SUMMARY					
	TOTAL DEVELOPMENT EXPENDITURE (GROSS)	274,041.496	400,000.000	422,913.462	550,000.000
	DEVELOPMENT REVENUE EXPENDITURE	204,522.454	220,715.467	288,181.255	388,498.093
	DEVELOPMENT CAPITAL EXPENDITURE	69,519.042	179,284.533	134,732.207	161,501.907
	PC22036-Development	204,522.454	220,715.467	288,181.255	388,498.093
	PC12037-Irrigation Works	13,446.180	48,681.493	36,982.863	45,528.000
	PC12038-Agricultural Improvement & Research	191.538	58.150	131.534	565.395
	PC12040-Town Development	367.049	500.000	236.645	500.000
	PC12041-Roads & Bridges	37,010.998	69,491.707	75,906.276	78,989.267
	PC12042-Government Buildings	18,503.277	60,553.183	21,474.889	35,919.245

(Rs. in million)

Function	Description	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
FUNCTION WISE DEVELOPMENT EXPENDITURE					
DETAIL					
	01 GENERAL PUBLIC SERVICE	59,078.343	29,141.805	69,039.719	65,662.612
011	Executive & Legislative Organs, Financial and Fiscal Affairs (Including Debt Servicing)	975.433	3,706.717	941.021	233.230
014	Transfers	56,535.621	16,935.591	65,915.360	20,078.353
015	General Services	1,567.289	8,499.497	2,183.338	45,351.029
	03 PUBLIC ORDER & SAFETY AFFAIRS	934.901	1,459.377	3,992.022	13,031.752
031	Law Courts	20.393	10.596	55.788	-
032	Police	81.705	-	2,975.628	11,342.173
036	Administration of Public Order	832.803	1,448.781	960.606	1,689.579
	04 ECONOMIC AFFAIRS	95,877.002	251,800.364	239,059.434	301,692.093
041	General Economic, Commercial & Labor Affairs	110.855	606.500	170.051	650.000
042	Agri. Food, Irrigation, Forestry & Fishing	14,753.260	50,642.002	38,677.933	72,447.140
043	Fuel and Energy	20,531.708	31,000.000	7,774.483	9,000.000
044	Mining and Manufacturing	2,158.013	10,660.514	5,209.264	12,370.458
045	Construction & Transport	57,988.226	158,074.890	186,907.785	206,492.245
047	Other Industries	334.940	816.458	319.918	732.250
	05 ENVIRONMENT PROTECTION	20.135	50.000	50.000	185.000
055	Administration of Environment Protection	20.135	50.000	50.000	185.000
	06 HOUSING & COMMUNITY AMENITIES	75,427.427	44,426.000	53,036.157	67,200.000
061	Housing Development	367.049	500.000	236.645	500.000
062	Community Development	61,606.277	19,926.000	32,642.591	21,700.000
063	Water Supply	13,454.101	24,000.000	20,156.921	45,000.000
	07 HEALTH	21,009.373	20,743.616	33,512.990	31,774.404
073	Hospital Services	16,309.095	19,793.316	26,073.752	24,253.960
074	Public Health Services	4,700.278	950.300	7,381.479	6,872.092
076	Administration	-	-	57.759	648.352
	08 RECREATION, CULTURE AND RELIGION	1,043.452	3,792.803	1,805.734	3,049.651
081	Recreational and Sporting Services	602.182	3,188.150	1,374.602	2,281.994
082	Cultural Services	378.574	504.653	321.332	667.657
084	Religious Affairs	62.696	100.000	109.800	100.000
	09 EDUCATION AFFAIRS & SERVICES	17,620.080	44,161.755	19,760.781	63,012.835
091	Pre-Primary & Primary Education Affairs & Services	189.576	1,830.000	177.654	1,883.000
092	Secondary Education Affairs & Services.	12,579.660	32,849.400	13,926.603	47,299.692
093	Tertiary Education Affairs & Services.	4,801.028	9,117.780	5,481.525	13,161.130
094	Education Services not Definable by Level	49.816	364.575	174.999	669.013
	10 SOCIAL PROTECTION	3,030.783	4,424.280	2,656.625	4,391.653
107	Administration (Relief Measures)	1,911.900	1,767.000	1,451.036	524.000
108	Others	1,118.883	2,657.280	1,205.589	3,867.653
TOTAL		274,041.496	400,000.000	422,913.462	550,000.000

(Rs. in million)

Function	Description	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
DEVELOPMENT REVENUE EXPENDITURE		204,522.454	220,715.467	288,181.255	388,498.093
PC22036-Development		204,522.454	220,715.467	288,181.255	388,498.093
011101	Parliamentary/Legislative Affairs	20.000	47.000	42.000	65.000
011104	Administrative Inspection	28.453	65.000	65.002	18.230
011111	Divisonal Commissioner	700.000	-	-	-
011205	Tax Management (Custom, I.Tax, Excise)	226.980	3,594.717	834.019	150.000
014102	To District Governments	50,015.125	9,391.200	61,545.097	12,130.000
014103	To TMAs (Tehsil Town & Unions)	2,224.242	2,608.800	2,075.427	2,870.000
014110	Others	4,296.254	4,935.591	2,294.836	5,078.353
015101	Establishmment Services General Administration	58.301	19.000	245.671	53.463
015102	Human Resource Management	38.159	28.216	42.357	-
015201	Planning & Development	1,470.829	8,452.281	1,895.310	45,297.566
031101	Courts/Justice	20.393	10.596	55.788	-
032102	Provincial Police	81.705	-	2,975.628	11,342.173
036101	Secretariat	832.803	1,448.781	960.606	1,689.579
041310	Administration	110.855	606.500	170.051	650.000
042101	Administration/Land Commission	72.306	24.000	61.025	118.257
042103	Agricultural Research & Extension Services	1,295.041	10,448.642	2,359.236	19,394.590
042106	Animal Husbandry	1,314.145	4,997.222	1,983.141	8,824.747
042203	Canal Irrigation	68.606	211.000	263.355	322.000
042204	Tubewells	0.972	-	-	-
042401	Preservation of Wildlife & Hunting Control	58.822	219.334	65.684	230.703
042402	Administration	787.047	900.000	815.132	2,200.000
042501	Administration	183.762	369.837	287.608	375.866
042601	Administration	-	-	-	10.000
042650	Others	6.959	21.817	201.884	251.582
043502	Electricity Hydal	19,645.240	17,447.507	4,729.990	4,120.000
043701	Administration	126.250	30.000	22.000	30.000
044101	Support for Industrial Development	2,012.745	2,000.000	2,214.583	3,000.000
044120	Others	48.436	7,285.000	1,276.228	7,571.790
044201	Mining of Mineral Resor. O/t Mineral	96.832	1,375.514	1,718.453	1,798.668
045201	Administration	2,473.951	28,030.000	89,526.620	91,573.000
045202	Highways, Roads & Bridges	-	-	-	10.733
047202	Tourism	334.940	816.458	319.918	732.250
055101	Administration	20.135	50.000	50.000	185.000
062103	Urban Development	46,750.789	16,066.000	23,715.037	17,200.000
062202	Rural Works Programme	14,855.488	3,860.000	8,927.554	4,500.000

(Rs. in million)

Function	Description	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
063102	Works (Construction) and Operations	13,454.101	24,000.000	20,156.921	45,000.000
073101	General Hospital Services	15,671.773	19,793.316	26,073.752	24,253.960
073201	Special Hospital Services (Mental Hospital)	0.054	-	-	-
073301	Mother and Child Health	637.268	-	-	-
074104	Chemicals Examiners & Laboratoreis	-	-	-	590.818
074107	Population Welfare Measures	4,275.201	600.300	3,814.624	1,321.274
074120	Others (Other Health Facilities and Preventive Measures)	425.077	350.000	3,566.855	4,960.000
076101	Administration	-	-	57.759	648.352
081105	Administration	602.182	3,188.150	1,374.602	2,281.994
082105	Information & Culture	378.574	504.653	321.332	667.657
084103	Auqaf	62.696	100.000	109.800	100.000
091103	Administration	189.576	1,830.000	177.654	1,883.000
092101	Secondary Education	12,246.890	32,849.400	13,926.603	47,299.692
092102	Administration	332.770	-	-	-
093101	General Universities / Colleges / Institutes	4,513.135	9,117.780	5,481.525	12,078.130
093102	Professional/Technical Universities/Colleges	40.000	-	-	1,083.000
093120	Others	247.893	-	-	-
094101	School for Handicapped / Retraded Person	49.816	364.575	174.999	669.013
108101	Social Welfare Measures	118.883	1,657.280	236.759	1,867.653
108104	Zakat & Ushr	1,000.000	1,000.000	968.830	2,000.000
DEVELOPMENT CAPITAL EXPENDITURE		69,519.042	179,284.533	134,732.207	161,501.907
PC12037-Irrigation Works		13,446.180	48,681.493	36,982.863	45,528.000
042202	Irrigation Dams	1,405.442	1,809.000	1,428.238	925.000
042203	Canal Irrigation	9,368.620	31,583.000	31,081.096	39,229.000
043502	Electricity -Hydal	760.218	13,522.493	3,022.493	4,850.000
107105	Flood Control & Drainage	1,911.900	1,767.000	1,451.036	524.000
PC12038-Agricultural Imp. & Research		191.538	58.150	131.534	565.395
042103	Agriculture Research and Extension Services	191.538	58.150	131.534	565.395
PC-12040-Town Development		367.049	500.000	236.645	500.000
061102	Low Cost Housing	367.049	500.000	236.645	500.000
PC-12041-Roads & Bridges		37,010.998	69,491.707	75,906.276	78,989.267
045202	Highways Roads & Bridges	37,010.998	69,491.707	75,906.276	78,989.267

(Rs. in million)

Function	Description	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
PC21042-Public Buildings		18,503.277	60,553.183	21,474.889	35,919.245
	School Education	-	320.600	142.500	460.308
	Higher Education	-	5,612.220	3,083.182	5,139.870
	Special Education	-	419.425	4.000	292.987
	Literacy	-	50.000	-	-
	Sports	-	1,811.850	1,036.141	3,218.006
	Health	-	9,981.384	6,821.908	11,037.276
	Social Protection	-	322.720	175.915	236.667
	PUBLIC BUILDINGS				
	Police	-	2,594.420	2,597.668	3,823.347
	Jails	-	1,787.317	1,884.214	2,096.423
	Home	-	263.390	149.228	404.100
	Judiciary	-	2,350.341	2,267.563	2,368.193
	S&GAD	-	386.292	653.406	606.906
	Board of Revenue	-	478.486	337.550	665.964
	Provincial Assembly	-	604.215	135.000	390.540
	Law & Parliamentary Affairs	-	70.000	70.000	150.000
	Communications & Works	-	25.979	21.450	138.000
	MPDD	-	30.000	2.214	-
	Governor Secretariat	-	46.546	46.546	115.253
	Planning & Development	-	100.000	63.114	150.000
	TEVTA	-	32.000	22.000	13.918
	Public Prosecution	-	47.906	33.909	54.944
	Agriculture	-	218.208	76.248	40.015
	Cooperative	-	76.000	67.100	89.743
	Wildlife	-	480.666	321.890	504.297
	Fisheries	-	230.163	210.198	379.134
	Food	-	703.183	354.300	613.418
	Women Development	-	50.000	-	50.000
	Livestock	-	67.778	252.676	402.253
	Industries, Commerce & Investment	-	45.000	32.120	15.210
	Mines & Minerals	-	54.486	96.659	44.332
	Labour & HR Development	-	3.500	1.750	-
	Goverance & Information Technology	-	-	-	101.000
	Emergency Services	-	451.219	303.179	592.000
	Tourism	-	113.542	63.542	67.750
	Transport	-	-	-	700.000
	Information & Culture	-	204.347	80.549	114.795
	Archeology	-	51.000	31.000	17.548
	Human Rights & Minority Affairs	-	463.000	-	735.000
	Planning & Development	-	6.000	5.000	90.048
	Zakat & Ushr	-	-	31.170	-
	Special Programme / Packages	-	30,000.000	-	-
	GROSS TOTAL DEVELOPMENT EXP.	274,041.496	400,000.000	422,913.462	550,000.000

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
SUMMARY				
PUBLIC ACCOUNT				
F ASSETS - CREDITS	894,882.674	(776.738)	(1,027.823)	(1,079.215)
F ASSETS - DEBITS	(919,960.274)	-	-	-
ASSETS - NET	1,814,842.948	776.738	1,027.823	1,079.215
G LIABILITIES - CREDITS	(842,047.545)	(601,295.232)	(696,191.849)	(731,001.441)
G LIABILITIES - DEBIT	823,595.090	602,071.970	697,219.672	732,080.656
LIABILITIES - NET	(1,665,642.635)	(776.738)	(1,027.823)	(1,079.215)
NET PUBLIC ACCOUNT	149,200.313	0.000	(0.000)	0.000

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
DETAIL				
C R E D I T				
F01 CASH AND BANK BALANCES	895,798.300	-	-	-
F011 Balance with SBP	889,699.600	-	-	-
F01101 Non Food Account	830,027.191	-	-	-
F01102 Food Account	60,212.770	-	-	-
F01118 Receipt Clearing Account SBP	(540.361)	-	-	-
F016 Balance with NBP	6,098.700	-	-	-
F01603 Receipt Cler A/C (Food A/C)NBP	4,083.593	-	-	-
F01604 Receipt Cler A/C (Non Food A/C) NBP	2,015.107	-	-	-
F02 RECEIVABLE	(915.630)	(776.738)	(1,027.823)	(1,079.215)
F021 Loans and Advances	(915.630)	(776.738)	(1,027.823)	(1,079.215)
F02113 Account with Government Servant	(691.752)	(595.230)	(814.348)	(855.066)
F02118 OB Advances (Civil)	(0.040)	-	-	-
F02119 OB Advances (Civil)	(20.645)	(19.525)	(19.051)	(20.004)
F02148 Forest Advances	(203.193)	(161.983)	(194.424)	(204.145)
F05 OTHER ASSETS	0.004	-	-	-
F051 Other Assets	0.004	-	-	-
F05102 Down Payment	0.004	-	-	-
TOTAL ASSETS	894,882.674	(776.738)	(1,027.823)	(1,079.215)
G01 CURRENT LIABILITIES	(379,682.073)	(320,381.580)	(397,851.545)	(410,294.122)
G011 Cheque Clearing Account	(386,794.121)	(320,381.580)	(397,851.545)	(410,294.122)
G01112 Ch. Pay. Cler. A/C (Food A/C) SBP	(4,609.880)	(4,402.250)	(1,090.527)	(1,145.053)
G01132 Cheque Payment Clearing Account (Non Food Account) SBP	(151,413.662)	(123,000.000)	(150,559.974)	(155,137.973)
G01142 Cheque Pay Clearing Account (Food Account)	(364.750)	(479.000)	(402.243)	(422.355)
G01147 Cheque Pay Clearance Account (Non Food Account) NBP	(105,006.696)	(94,000.000)	(128,181.597)	(130,019.412)
G01148 Tr. Pay Cler. A/C (Non Food A/C). NBP	2,184.072	-	-	-
G01190 Special Drawing Account Cheques (SDA)	(127,582.879)	(98,500.330)	(117,617.204)	(123,569.329)
G01191 Assignments Accounts Cheques	(0.326)	-	-	-

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
G012 Others	7,112.048	-	-	-
G01201 Outstanding Commitments	7,112.048	-	-	-
TOTAL CURRENT LIABILITIES	(379,682.073)	(320,381.580)	(397,851.545)	(410,294.122)
G05 CONTROL ACCOUNT	(188,354.672)	(56,000.000)	(4,522.836)	(4,748.978)
G051 Miscellaneous	(188,354.672)	(56,000.000)	(4,522.836)	(4,748.978)
G05105 Wages Clearing Account	(187,209.041)	(56,000.000)	(4,522.836)	(4,748.978)
G05106 Inter Provincial Settlement Account	2.227	-	-	-
G05107 Adjusting Account between Federal and Provincial Governments	(663.312)	-	-	-
G05110 State Bank Suspense	(267.764)	-	-	-
G05111 District Accounts Suspense	(10.258)	-	-	-
G05115 Adjusting Account between Provincial and District Governments	(206.524)	-	-	-
G06 TRUST ACCOUNT-FUND	(22,953.024)	(21,240.412)	(15,031.248)	(15,882.810)
G061 Provident Fund	(17,772.447)	(20,203.799)	(14,097.936)	(14,902.832)
G06103 General Provident Fund (Civil)	(17,602.999)	(20,046.249)	(14,028.736)	(14,830.172)
G06106 General Provident Fund (Forest)	(169.448)	(157.550)	(69.200)	(72.660)
G062 Benevolent Fund	(3,358.698)	-	-	-
G06201 Punjab Benevolent Fund	(305.081)	-	-	-
G06202 Federal Government Employees Benevolent Fund (Civil)	(0.003)	-	-	-
G06214 Federal Government Employees Benevolent Fund	(2,557.100)	-	-	-
G06215 District Government Employees Benevolent Fund	(20.904)	-	-	-
G06217 Government Employees Benevolent Fund Working	(1.848)	-	-	-
G06220 Punjab Benevolent Fund (Non-Gazetted)	(473.762)	-	-	-
G063 Welfare Fund	(946.608)	-	-	-
G06305 Mines Labour Housing General Welfare Fund	(343.454)	-	-	-
G06309 Punjab Police Welfare Fund	(590.149)	-	-	-
G06311 Lahore High Court Employees Welfare Fund	(13.005)	-	-	-

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account		Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
G064	Insurance Fund	(875.271)	(1,036.613)	(933.312)	(979.978)
	G06408 Provincial Government Employees Group Insurance Fund	(869.962)	(1,035.275)	(919.389)	(965.358)
	G06411 District Government Employees Insurance Fund	(4.825)	(1.338)	(13.923)	(14.620)
	G06413 Group Insurance Fund for Govt Employees	(0.482)	-	-	-
	G06414 Insurance Fund of Employees of Punjab Emergency	(0.002)	-	-	-
G10	TRUST ACCOUNTS-OTHERS	(112,370.743)	(84,295.350)	(122,055.648)	(128,158.431)
G101	Account of Other Departments	(13,273.637)	(9,354.355)	(13,421.553)	(14,092.631)
	G10111 Food Department Deposit	(526.094)	-	-	-
	G10113 PWD Deposits	(9,785.669)	(7,055.240)	(10,577.538)	(11,106.415)
	G10125 Transfer between PW Offices	(2.385)	-	-	-
	G10131 Forest Cheques	(2,959.489)	(2,299.115)	(2,844.015)	(2,986.216)
G103	Other Deposits an Reserves	(223.295)	-	-	-
	G10304 Zakat Collection Account	(223.295)	-	-	-
G104	Other Remittances	(98,873.811)	(74,940.995)	(108,634.095)	(114,065.800)
	G10402 Forest Remittances	(1,336.152)	(1,425.000)	(1,036.158)	(1,087.966)
	G10407 PWD Remittances	(43.834)	-	-	-
	G10408 Remittance into Treasuries	(4,110.902)	(2,287.650)	(3,399.997)	(3,569.997)
	G10409 Works Audit Suspense	1.414	(1,277.000)	(305.313)	(320.579)
	G10418 Exchange Account between Civil and Pakistan Post	(0.094)	-	-	-
	G10419 Exchange Account between Civil and Defence (in Navy)	(1.006)	-	-	-
	G10425 Cheques	(91,356.945)	(67,681.770)	(102,009.352)	(107,109.819)
	G10427 Fund Remitted to District Government	(3.436)	-	-	-
	G10429 Internal Cheques (Public Works)	(2,022.856)	(2,269.575)	(1,883.275)	(1,977.439)
G11	SPECIAL DEPOSIT - INVESTMENTS	(135,343.128)	(117,024.890)	(153,349.348)	(168,366.815)
G112	Others Deposits Account	(135,343.128)	(117,024.890)	(153,349.348)	(168,366.815)
	G11212 Deposits of Sugar Cane Development Cess Fund	(1,569.373)	(1,213.325)	(2,393.985)	(2,513.685)
	G11215 Revenue Deposits	(32,793.302)	(28,000.000)	(49,140.734)	(51,597.769)
	G11216 Civil and Criminal Courts Deposits	(0.247)	-	-	-

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
G11217 Personal Deposits	(52,696.048)	(51,348.075)	(53,140.950)	(55,797.998)
G11218 Forest Deposit	(392.201)	(165.000)	(279.750)	(293.738)
G11220 Deposits in connection with Elections	(0.024)	-	-	-
G11226 Deposit/and in favour of the Chief Settlement Commissioner	(39.086)	(123.810)	(12.658)	(13.291)
G11238 Security Deposit of Supply Cell	(326.235)	(220.950)	(90.301)	(94.816)
G11252 Dep. A/C Punj R. Estate Age	(2.024)	-	-	-
G11264 Assignment Account (ADB)	(20,728.162)	(15,000.000)	(12,807.298)	(13,447.663)
G11265 Assignment Account (Civil)	(23,090.341)	(19,000.000)	(32,062.286)	(41,015.400)
G11275 Deposit Account for the Production of Balanced Feed	(170.624)	(139.000)	(144.813)	(152.054)
G11276 Security Deposit of Private Companies	(938.837)	-	-	-
G11277 Contribution Govt. Servant Housing Foundation.	(1,101.520)	(611.730)	(1,938.621)	(2,035.552)
G11278 Deposit for Number Plats & Smart Registration Cards	(1,093.370)	(1,203.000)	(1,337.952)	(1,404.849)
G11290 Securities Deposits from Contractors / Suppliers	(401.734)	-	-	-
G12 SPECIAL DEPOSIT FUND	(3,343.905)	(2,353.000)	(3,381.224)	(3,550.285)
G121 Relief Fund	(0.007)	-	-	-
G12101 Prime Minister's Disaster Relief Fund	(0.004)	-	-	-
G12148 PM Baluchistan Earthquake Relief Fund 2013	(0.003)	-	-	-
G124 Development Fund	(10.366)	-	-	-
G12403 Depreciation Reserve Fund Government Presses	(10.364)	-	-	-
G12417 Forestry Development Fund	(0.002)	-	-	-
G127 Others Funds	(3,333.532)	(2,353.000)	(3,381.224)	(3,550.285)
G12713 Income Tax deduction from Salaries	(1,533.804)	(1,280.000)	(2,217.083)	(2,327.937)
G12714 Income Tax deduction from Contractors/Suppl	(1,229.727)	(815.000)	(1,101.389)	(1,156.458)
G12717 District Fund	(19.002)	-	-	-
G12718 Municipal Fund	(0.231)	-	-	-
G12720 Punjab Market Committee Fund	(64.507)	(258.000)	(62.752)	(65.890)
G12741 Fed. Civil Servants subscription to services books	(0.014)	-	-	-
G12773 Funds for Ayub Teaching Hospital, Abbotabad	(0.001)	-	-	-
G12777 Sales Tax deduction at Source under Sales Tax Special Procedure (Withholding) Rules, 2007	(466.246)	-	-	-
G12785 Fund for enhancing Vegetable Production in Punjab	(20.000)	-	-	-

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
G128 Pension Fund	-	-	-	-
G12801 Punjab Pension Fund	-	-	-	-
Total Deposits and Reserves	(462,365.472)	(280,913.652)	(298,340.304)	(320,707.319)
TOTAL LIABILITIES	(842,047.545)	(601,295.232)	(696,191.849)	(731,001.441)
Total Public Account Credit	52,835.129	(602,071.970)	(697,219.672)	(732,080.656)
TOTAL PROVINCIAL RECEIPTS	984,302.398	2,049,313.784	2,150,075.616	2,413,497.279
ACCOUNT NO.I	879,390.398	1,796,456.867	1,912,276.069	2,184,152.004
ACCOUNT NO.II	104,912.000	252,856.917	237,799.547	229,345.275
OPENING BALANCE	-	-	-	-
ACCOUNT NO.I	-	-	-	-
ACCOUNT NO.II	-	-	-	-
GRAND TOTAL	984,302.398	2,049,313.784	2,150,075.616	2,413,497.279

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
PUBLIC ACCOUNT OF THE PROVINCE (P)				
<u>DISBURSEMENT</u>				
CURRENT ASSETS				
F01 CASH AND BANK BALANCES	(920,208.475)	0.000	0.000	0.000
F011 Balance with SBP	(914,103.359)	-	-	-
F01101 Non Food Account	(862,773.708)	-	-	-
F01102 Food Account	(52,005.816)	-	-	-
F01118 Receipt Clearing Account SBP	676.165	-	-	-
F014 Cash Balance	0.196	-	-	-
F01403 Petty Cash	0.196	-	-	-
F016 Balance with NBP	(6,105.312)	-	-	-
F01603 Receipt Cler A/C (Food A/C)NBP	(4,083.593)	-	-	-
F01604 Receipt Cler A/C (Non Food A/C) NBP	(2,021.719)	-	-	-
F02 RECEIVABLES	257.895	-	-	-
F021 Loans and Advances	257.895	-	-	-
F02101 Permanent Advances (Civil)	0.965	-	-	-
F02113 Account with Government Servants	0.188	-	-	-
F02119 OB Advances (Civil)	40.314	-	-	-
F02148 Forest Advances	216.428	-	-	-
F05 OTHER ASSETS	(9.694)	-	-	-
F051 Other Assets	(9.694)	-	-	-
F5102 Down Payment	(9.694)	-	-	-
TOTAL ASSETS	(919,960.274)	-	-	-
G LIABILITIES				
G01 Current Liabilities	379,303.685	422,000.000	396,433.515	409,305.191
G011 Cheque Clearing Account	386,568.615	422,000.000	396,433.515	409,305.191
G01112 Ch. Pay. Cler. A/C (Food A/C) SBP	4,609.880	-	-	-
G01132 Ch. Pay. Cler. A/C (Non Food A/C) SBP	151,052.522	165,000.000	160,230.784	164,242.323
G01142 Cheque Payment Clearing Account (Food Account) NBP	364.766	-	-	-

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
G01147 Cheque Pay Clearance Account (Non Food Account) NBP	105,095.206	135,000.000	123,489.028	128,713.480
G01148 Cheque Pay Clearing Account (Non-Food Account) NBP	(2,200.529)	-	-	-
G01175 Cheque Pay Clearing A/C (District A/C) SBP	22.537	-	-	-
G01190 Outstanding Commitments	127,624.558	122,000.000	112,713.703	116,349.388
G01191 Assignment Accounts Cheques	(0.325)	-	-	-
G012 Others	(7,264.930)	-	-	-
G01201 Outstanding Commitments	(7,264.930)	-	-	-
G04 Other Liabilities	-	-	-	-
G041 Other Liabilities	-	-	-	-
G04101 Pension Fund Liability	-	-	-	-
G05 Control Account	187,597.647	-	2,622.169	2,753.277
G051 Miscellaneous	187,597.647	-	2,622.169	2,753.277
G05105 Wages Clearing Account	187,537.380	-	-	-
G05106 Inter Provincial Settlement Account	20.814	-	98.156	103.064
G05107 Adjusting Account between Federal and Provincial Governments	(453.494)	-	887.894	932.288
G05110 State Bank Suspense	160.247	-	1,154.627	1,212.358
G05111 District Accounts Suspense	35.528	-	260.032	273.033
G05112 Letter of Credit Suspense	316.923	-	543.829	571.021
G05115 Adjusting Account between Provincial & District Governments	(19.751)	-	(322.369)	(338.487)
G06 Trust Account Fund	19,011.220	25,110.000	21,318.342	22,384.260
G061 Provident Fund	13,803.619	20,000.000	16,145.529	16,952.806
G06103 General Provident Fund (Civil)	13,698.558	20,000.000	16,145.529	16,952.806
G06106 General Provident Fund (Forest)	105.061	-	-	-
G062 Benevolent Fund	3,622.465	4,000.000	3,658.456	3,841.379
G06201 Punjab Benevolent Fund	275.760	-	-	-
G06202 Federal Government Employees Benevolent Fund	0.001	-	-	-
G06214 Provincial Govt. Employees Benevolent Fund	2,911.762	4,000.000	3,658.456	3,841.379
G06215 District Government Employees Benevolent Fund	0.001	-	-	-
G06217 Government Employees Benevolent Fund Working	3.930	-	-	-
G06220 Punjab Benevolent Fund (Non-Gazetted)	431.011	-	-	-

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account		Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
G063	Welfare Fund	553.762	-	799.615	839.596
	G06305 Mines Labour Housing General Welfare Fund	0.010	-	0.122	0.129
	G06309 Punjab Police Welfare Fund	541.114	-	784.507	823.732
	G06311 Lahore High Court Employees Welfare Fund	12.638	-	14.937	15.684
	G06315 Judicial Officer's Welfare Fund	-	-	0.049	0.051
G064	Insurance Fund	1,031.374	1,110.000	714.742	750.479
	G06408 Provincial Government Employees Group Insurance Fund	1,030.738	1,110.000	714.742	750.479
	G06413 Group Insurance Fund for Govt Employees	0.636	-	-	-
G10	TRUST ACCOUNTS-OTHERS	108,929.878	126,717.750	118,882.807	124,826.947
G101	Account of Other Departments	14,266.760	11,999.000	15,160.316	15,918.331
	G10111 Food Department Deposits	291.961	199.000	735.392	772.161
	G10113 Pak PWD Deposits	11,053.769	9,100.000	11,713.984	12,299.683
	G10131 Forest Cheques	2,921.030	2,700.000	2,710.940	2,846.487
G103	Other Deposits & Reserves	155.551	-	-	-
	G10304 Zakat Collection Account	155.551	-	-	-
G104	Other Remittance	94,507.567	114,718.750	103,722.491	108,908.616
	G10402 Forest Remittances	1,319.772	1,518.750	1,347.842	1,415.234
	G10407 PWD Remittances	-	-	-	-
	G10408 Remittance into Treasuries	811.385	-	-	-
	G10409 Works Audit Suspense	178.376	19,320.000	17,769.790	18,658.280
	G10419 Exchange Account between Civil & Defence	0.116	-	-	-
	G10425 Cheques	91,386.089	93,880.000	84,604.859	88,835.102
	G10429 Internal Cheques (Public Works)	811.829	-	-	-
G11	SPECIAL DEPOSIT - INVESTMENTS	125,531.939	20,298.890	153,909.420	161,604.891
G111	Investment Deposit Accounts	-	1,000.000	-	2,000.000
	G11128 Punjab General Provident Investment Fund	-	1,000.000	-	2,000.000
G112	Others Deposits Account	125,531.939	19,298.890	153,909.420	159,604.891
	G11212 Deposits of Sugar Cane Dev. Cess Fund	732.812	-	-	-
	G11215 Revenue Deposits	13,724.158	19,298.890	153,909.420	159,604.891
	G11217 Personal Deposits	52,587.740	-	-	-
	G11218 Forest Deposits	160.160	-	-	-

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
G11226 Deposit/and in favour of the Chief Settlement Commissioner	0.385	-	-	-
G11238 Security Deposit of Supply Cell	183.122	-	-	-
G11240 Security Deposit of Cashier etc	0.027	-	-	-
G11264 Assignment account (ADB)	30,870.223	-	-	-
G11265 Assignment Account (Civil)	23,072.143	-	-	-
G11275 Deposits account Govt. Livestock Farms (Balanced Feed)	163.772	-	-	-
G11276 Security Deposit of Private Companies	619.613	-	-	-
G11277 Contribution GHSF	2,169.028	-	-	-
G11278 Deposit for number plats & Smart Reg. Cards	1,119.841	-	-	-
G11290 Securities Deposits from Contractor / Suppliers	128.915	-	-	-
G12 Special Deposit Fund	3,220.721	7,945.330	4,053.419	11,206.090
G124 Development Fund	10.315	-	-	-
G12403 Depreciation Reserve Fund Government Presses	10.315	-	-	-
G127 Other Funds	3,210.406	2,945.330	3,053.419	3,206.090
G12713 Income Tax Deduction from Salaries	1,469.688	1,425.000	1,625.634	1,706.915
G12714 Income Tax Deduction from Contractor / Suppliers	1,266.358	818.000	1,054.857	1,107.600
G12717 District Funds	0.044	-	-	-
G12720 Punjab Market Committee Fund	-	461.000	70.930	74.477
G12777 Adv. pmt of tax U/S 53 of the I.tax Ord.	474.316	241.330	301.998	317.098
G128 Pension Fun	-	5,000.000	1,000.000	8,000.000
G12801 Punjab Pension Fund	-	5,000.000	1,000.000	8,000.000
TOTAL LIABILITY	823,595.090	602,071.970	697,219.672	732,080.656
H01 EQUITIES	691.554	-	-	-
H011 Equities	691.554	-	-	-
H01101 Residual Equity	691.554	-	-	-
TOTAL EQUITIES	691.554	-	-	-
Total Public Account Expenditure	(95,673.630)	602,071.970	697,219.672	732,080.656
NET PUBLIC ACCOUNT (P)	(42,838.501)	0.000	0.000	0.000
Total Provincial Disbursement	984,294.955	2,049,313.784	2,150,075.616	2,413,497.279
Account No. I	889,939.495	1,796,456.867	1,912,276.069	2,184,152.004
Account No. II	94,355.460	252,856.917	237,799.547	229,345.275
Opening Balance	-	-	-	-
Account No. I	-	-	-	-
Account No. II	-	-	-	-
GRAND TOTAL	984,294.955	2,049,313.784	2,150,075.616	2,413,497.279

ADP RESOURCES

(Rs. in million)				
Head of Account	Accounts 2014-2015	Budget Estimates 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
REVENUE ACCOUNT				
General Revenue Receipts	901,665.740	1,144,558.319	1,135,771.201	1,319,966.142
Current Revenue Expenditure	670,022.195	753,010.825	746,855.766	849,947.178
Net Revenue Account	231,643.545	391,547.494	388,915.435	470,018.964
CAPITAL ACCOUNT (ACCOUNT NO.I)				
General Capital Receipts	498.471	15,408.911	6,569.119	17,152.391
General Capital Expenditure	41,549.434	41,374.072	45,287.169	52,124.170
Surplus / Deficit (Capital)	(41,050.963)	(25,965.161)	(38,718.050)	(34,971.779)
PUBLIC ACCOUNT				
Credit	52,835.129	(602,071.970)	(697,219.672)	(732,080.656)
Disbursement	(95,673.630)	602,071.970	697,219.672	732,080.656
Net Public Account	(42,838.501)	0.000	0.000	0.000
ADP Resources				
Net Revenue Account	231,643.545	391,547.494	388,915.435	470,018.964
Net Capital Account	(41,050.963)	(25,965.161)	(38,718.050)	(34,971.779)
Net Public Account	(42,838.501)	0.000	0.000	0.000
Development Revenue Grants	-	-	-	-
Foreign Assistance for Projects	30,061.316	34,417.667	72,716.077	114,952.815
TOTAL RESOURCES	177,815.396	400,000.000	422,913.462	550,000.000
ANNUAL DEVELOPMENT PROGRAMME	177,815.396	400,000.000	422,913.462	550,000.000
Surplus / Deficit	-	-	-	-