



GOVERNMENT OF THE PUNJAB

**ANNUAL BUDGET
STATEMENT**

**FOR
2017 - 2018**

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
2017-2018**

<u>Sr.#</u>	CONTENTS	<u>Pages</u>
I.	Estimates of General Revenue Receipts & Capital Receipts	2-27
II.	Estimates of Current Revenue Expenditure & Capital Expenditures	28-60
III.	Estimates of Development Expenditure	61-65
VI.	Estimates of Public Account	66-74
V.	ADP Resources	75

ESTIMATES OF RECEIPTS

(Rs. in million)

Head of Account	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
Total Provincial Consolidated Fund (Revenue + Capital)	1,255,281.890	1,681,416.623	1,755,055.441	1,970,700.000
Total General Revenue Receipts	1,108,186.059	1,319,966.142	1,405,466.714	1,502,492.312
Federal Divisible Pool	895,584.853	1,039,910.787	1,013,067.983	1,154,185.293
Provincial Tax Revenue	142,865.885	184,436.450	175,218.691	230,985.703
Provincial Non-Tax Revenue	69,735.320	95,618.905	217,180.040	117,321.316
(A) Total Current Capital Receipts A/c -I	19,568.465	132,105.206	86,300.535	208,250.709
Current Capital Receipts	670.818	17,152.391	31,747.113	91,149.800
Foreign Projects Assistance	18,897.647	114,952.815	54,553.422	117,100.909
(B) Total Current Receipts A/c -II	127,527.366	229,345.275	263,288.192	259,956.979
TOTAL (A+B)	147,095.831	361,450.481	349,588.727	468,207.688

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
SUMMARY				
FEDERAL DIVISIBLE POOL	895,584.853	1,039,910.787	1,013,067.983	1,154,185.293
B TAX REVENUE	895,584.853	1,039,910.787	1,013,067.983	1,154,185.293
B01 DIRECT TAXES	338,957.042	444,815.303	394,345.751	456,141.347
B011 Tax on Income	338,968.997	444,145.533	393,657.027	455,345.029
B012 Wealth Tax	(11.955)	-	-	-
B018 Capital Value Tax on Moveable Assets	-	669.770	688.724	796.318
B02 INDIRECT TAXES	556,627.811	595,095.484	618,722.232	698,043.946
B021 Land Custom	118,106.946	118,728.896	141,523.818	167,553.288
B023 Sales Tax on Import-Share of Net	385,926.868	418,293.344	420,839.752	467,195.005
B024 Federal Excise	52,173.506	57,543.064	55,938.183	62,823.371
B025 Federal Excise on Natural Gas	420.491	530.180	420.479	472.282

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
SUMMARY				
PROVINCIAL RECEIPTS	212,601.206	280,055.355	392,398.731	348,307.019
B TAX REVENUE	142,865.885	184,436.450	175,218.691	230,985.703
B01 DIRECT TAXES	27,746.625	42,955.715	38,040.847	42,978.879
B011 Tax on Income (Agriculture)	1,387.834	2,300.000	1,280.250	1,530.000
B013 Property Tax	2,039.720	13,124.250	10,688.871	13,300.983
B014 Land Revenue	12,008.150	14,447.491	13,577.966	14,589.146
B016 Tax on Profession, Trades and Callings	637.193	810.000	720.250	927.000
B017 Capital Value Tax on Immoveable Property	11,038.664	12,273.974	11,768.420	12,631.750
B018 Capital Value Tax on Moveable Assets	616.745	-	-	-
B019 Other Direct Taxes	18.319	-	5.090	-
B02 INDIRECT TAXES	100,297.421	133,044.785	128,298.828	178,195.874
B023 Sales Tax (GST Provincial)	58,670.108	85,000.000	84,249.500	127,000.000
B026 Provincial Excise	2,655.207	2,920.200	2,800.357	4,134.693
B027 Stamps Duty	27,172.082	31,599.285	28,136.771	31,823.589
B028 Motor Vehicles	11,800.015	13,525.300	13,112.200	15,237.592
B029 Sale of Opium	0.009	-	-	-
B03 OTHERS INDIRECT TAXES	14,821.839	8,435.950	8,879.016	9,810.950
B030 Others Indirect Taxes	14,821.839	8,435.950	8,879.016	9,810.950

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
DETAILS				
FEDERAL DIVISIBLE POOL	895,584.853	1,039,910.787	1,013,067.983	1,154,185.293
B TAX REVENUE	895,584.853	1,039,910.787	1,013,067.983	1,154,185.293
B01 DIRECT TAXES	338,957.042	444,815.303	394,345.751	456,141.347
B011 Tax on Income	338,968.997	444,145.533	393,657.027	455,345.029
B01108 Share of Net proceeds assigned to Provinces	338,968.772	444,145.533	393,657.027	455,345.029
B01137 Share of Net proceeds assigned to Provinces	0.225	-	-	-
B012 Wealth Tax	(11.955)	-	-	-
B01206 Share of Net proceeds assigned to Provinces	(11.955)	-	-	-
B018 Capital Value Tax on Moveable Property	-	669.770	688.724	796.318
B01809 CVT Share assigned to Provinces	-	669.770	688.724	796.318
B02 INDIRECT TAXES	556,627.811	595,095.484	618,722.232	698,043.946
B021 Land Custom	118,106.946	118,728.896	141,523.818	167,553.288
B02170 Share of Net Proceeds Assigned to Provinces	118,106.946	118,728.896	141,523.818	167,553.288
B023 Sales Tax	385,926.868	418,293.344	420,839.752	467,195.005
B02303 Share of Net Proceeds Assigned to Provinces	385,926.868	418,293.344	420,839.752	467,195.005
B024 Federal Excise	52,173.506	57,543.064	55,938.183	62,823.371
B02408 Share of Net Proceeds Assigned to Provinces	52,173.506	57,543.064	55,938.183	62,823.371
B025 Federal Excise Duty on Natural Gas	420.491	530.180	420.479	472.282
B02503 Net Proceeds on Excise Duty on Natural Gas Assigned to Provinces	420.491	530.180	420.479	472.282

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
DETAILS				
PROVINCIAL RECEIPTS	212,601.206	280,055.355	392,398.731	348,307.019
B TAX REVENUE	142,865.885	184,436.450	175,218.691	230,985.703
B01 DIRECT TAXES	27,746.625	42,955.715	38,040.847	42,978.879
B011 Tax on Income	1,387.834	2,300.000	1,280.250	1,530.000
B01173 Tax on Agriculture Income	1,387.834	2,300.000	1,280.250	1,530.000
B013 Property Tax	2,039.720	13,124.250	10,688.871	13,300.983
Urban Immovable Property Tax - Net	2,039.720	13,124.250	10,688.871	13,300.983
B01301 Ordinary Collection	8,034.120	11,510.000	9,399.293	12,000.465
B01302 Share of Net Proceeds assigned to TMAs etc	(6,643.020)	-	-	-
B01303 Tax on Luxury Houses	0.924	825.000	552.907	475.000
B01304 Farm House Tax	0.070	10.000	0.078	-
B01310 Other Collection	0.020	-	-	-
B01311 Fees for Registering Documents	642.014	775.000	725.500	813.750
B01312 Copying Registered Documents	2.705	2.350	3.268	3.268
B01320 Others	2.887	1.900	7.825	8.500
B014 Land Revenue	12,008.150	14,447.491	13,577.966	14,589.146
B01402 Development cess	0.010	-	-	-
B01403 Malkana	0.410	0.550	0.500	0.550
B01404 Sale of Government Estates	807.958	-	-	-
B01405 Sale of Waste Land	0.001	-	-	-
B01406 Fines and Forfeitures	119.611	125.000	125.125	125.950
B01407 Rent of Agricultural Land for a Single Year	325.371	500.300	475.050	525.250
B01408 Rent from Shops/Other Sites, Nazul Buildings & Land	54.309	60.000	39.936	65.500
B01409 Others not elsewhere Classified	0.847	0.950	2.000	2.200
B01411 Recovery on account of Survey and Settlement Charges	0.123	0.083	0.010	0.011
B01412 Recovery for maintenance of boundaries	0.383	-	-	-
B01413 Fees for Consolidation of Holdings	0.889	0.359	0.250	0.450
B01414 Tirni Grazing Dues	0.083	0.084	0.175	0.250
B01415 Collection Fee on the Dues Recovered as Arrears of Land Revenue	0.686	0.665	1.000	1.100

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
B01416 Revenue Talbana	2.389	10.200	0.700	0.770
B01417 Mutation Fee	10,409.194	13,500.000	12,550.200	13,450.000
B01418 Copying and Inspection Fee of Patwaries Record	262.663	200.000	360.250	385.500
B01419 Copying Fee for the Preparation of Produce Statement	0.147	0.250	0.150	0.165
B01420 Examination Fee from Naib Tehsildars	0.005	-	-	-
B01421 Recoveries of Overpayments	0.182	0.550	0.870	0.950
B01422 Collection of payments for service rendered	0.088	-	-	-
B01424 Local Rates on Lands Interests Assessable to Land Revenue-Others	16.264	25.000	18.750	25.000
B01425 Land Revenue-Others	6.537	23.500	3.000	5.500
B016 Tax on Profession, Trade and Callings-	637.193	810.000	720.250	927.000
B01601 Ordinary Collection	587.821	810.000	668.250	927.000
B01603 Deduction at Source	49.372	-	52.000	-
B017 Capital Value Tax on Immoveable Property	11,038.664	12,273.974	11,768.420	12,631.750
B01701 Urban	6,427.167	9,160.500	7,563.520	8,150.250
B01702 Rural	72.558	50.864	225.250	230.200
B01703 Capital Value Tax on Immovable Assets - Urban (Res	2,278.493	1,335.000	2,300.000	2,450.050
B01704 Capital Value Tax on Immovable Assets - Urban (Com	1,762.387	1,250.000	1,240.500	1,350.500
B01705 Capital Value Tax on Immovable Assets - Urban (Oth	363.763	215.500	370.000	375.500
B01706 Capital Value Tax on Immovable Assets - Rural (Res	45.552	32.000	21.500	25.250
B01707 Capital Value Tax on Immovable Assets - Rural (Agr	4.281	3.500	8.400	8.500
B01708 Capital Value Tax on Immovable Assets - Rural (Oth	0.799	0.810	25.250	25.500
B01709 Capital Valube Tax on Immovable Property	72.705	200.300	8.500	10.500
B01770 Others	10.959	25.500	5.500	5.500
B018 Capital Value Tax on Moveable Property	616.745	-	-	-
B01802 Capital Value Tax Motor Vehicles	0.043	-	-	-
B01809 CVT Share assigned to Provinces	616.702	-	-	-
B019 Other Direct Tax	18.319	-	5.090	-
B01903 Capital Gains Tax	(0.125)	-	1.440	-
B01904 Capital Gains Tax - Other Collection	18.444	-	3.650	-

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
B02 INDIRECT TAXES	100,297.421	133,044.785	128,298.828	178,195.874
B023 Sales Tax	58,670.108	85,000.000	84,249.500	127,000.000
B02361 Ordinary Collection	0.003	-	-	-
B02366 Sales Tax on Services Collected on BEH	0.041	-	-	-
B02382 Transfer of Sales Tax on Services (GST Provincial) to Provinces	30.134	-	-	-
B02385 Sales Tax on Services (Punjab)	58,639.930	85,000.000	84,249.500	127,000.000
B026 Provincial Excise	2,655.207	2,920.200	2,800.357	4,134.693
B02601 Malt Liquors-Duty on Bear Manufactured in Pakistan	216.822	350.000	335.543	385.000
B02602 Duty on Foreign Liquors	1,323.546	1,250.000	1,198.500	1,350.025
B02603 Licence Fee for Generally Sale of Foreign Liquor	891.348	910.000	873.000	945.500
B02604 Duty on Manufacturing of Spirit	1.980	3.500	3.356	3.850
B02611 Licence Fee for Commercial Spirits	1.870	2.500	2.397	2.750
B02612 Licence Fee for Denatured Spirits	16.806	15.000	14.382	16.500
B02613 Permit Fee for Denatured Spirits	47.593	75.000	71.913	85.500
B02620 Medicinal & Toilet preparations containing Alcohol	0.004	-	-	-
B02621 Duty on Spirits use in Manufactured of Medicine	124.385	200.000	191.767	220.000
B02622 Receipts from Distilleries	0.636	80.000	76.707	1,088.000
B02623 Collection of Payments for Services Rendered	29.775	33.500	32.121	36.850
B02625 Fines, Confiscation and Miscellaneous	0.335	0.200	0.192	0.205
B02626 Tax on Bank Cheques	0.005	-	-	-
B02628 Others	0.102	0.500	0.479	0.513
B027 Stamp Duty	27,172.082	31,599.285	28,136.771	31,823.589
Non-Judicial	26,564.187	30,912.635	27,538.323	31,169.149
B02701 Sale of Stamps	18,251.554	22,650.200	23,496.100	25,317.369
B02702 Stamps Duties on Bill of Exchange, Cheques etc	18.052	25.000	18.050	35.250
B02703 Stamps Duties Levied under Supplementary Tax Ordinance, 1957	72.462	85.500	72.500	87.250
B02704 Other Non Judicial Sale and General Stamps	1,083.045	1,500.000	868.500	1,750.000
B02705 Duty Recovered under Rule 10 and 11 of Pakistan Stamp Rules, 1925	894.894	850.000	300.250	850.000
B02706 Duty on Documents Voluntarily Brought for Adjudication under Section 31 of Act. II 1899	0.004	0.100	0.500	0.550
B02707 Duty on other Immersing Documents	35.819	50.000	25.250	50.000
B02708 Fines and Penalties	0.210	0.350	1.290	1.350
B02709 Consular Fees	0.095	-	-	-
B02710 On Transfer of Property Rights	0.015	0.030	0.072	0.075
B02711 On Declaration of Newspaper/Periodical/Printing Press	0.473	0.605	0.525	0.705
B02712 Sale of Property Transactions	1,849.370	2,050.000	182.056	350.250

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
B02713 Duty Levied on Unstamped or Insufficient Stamped Documents under Section 35, 40 & 48 of Act 1899	188.377	200.000	254.250	260.200
B02714 Non-Judicial Recoveries from Government Departments	0.070	0.850	0.050	0.150
B02716 Non Judicial - Recoveries from Govt. Department	0.227	-	-	-
B02717 Duty on Bills of Entry	0.001	-	-	-
B02718 Duty on Letter of Credits	1.117	-	-	-
B02719 Stamps Duty on Receipt Issued by Couriers	0.001	-	-	-
B02720 Stamp Duty on Transfer of Right	3,744.804	2,950.000	2,305.000	2,450.500
B02730 Others	423.597	550.000	13.930	15.500
Judicial	607.895	686.650	598.448	654.440
B02731 Sale of Stamps	0.134	0.300	0.050	0.300
B02732 Court Fees	3.601	5.500	2.797	3.500
B02734 Court Fees Realized in Stamps	604.008	680.500	595.251	650.250
B02735 Fines and Penalties	0.155	0.350	0.350	0.390
B02736 Judicial-Recoveries from Govt. Department	(0.005)	-	-	-
B02770 Others	0.002	-	-	-
B028 Motor Vehicles:	11,800.015	13,525.300	13,112.200	15,237.592
B02801 Fee for Registrations	1,779.146	2,790.300	3,550.200	2,773.542
B02802 Fee for Miscellaneous Receipts	388.689	750.000	710.250	825.000
B02803 Receipts under Provincial M.V. Act	8,946.327	8,874.000	7,901.250	10,648.800
B02804 Receipts from Bus and Truck Services	0.037	-	-	-
B02805 Tax on Luxury Vehicles Levied under Finance Act 1997	6.838	310.000	270.500	390.250
B02806 Taxhes on Vehicles other than Motor Vehicle Act	0.001	-	-	-
B02807 Tax on Vehicles other than under Motor	0.013	-	-	-
B02811 Motor Vehicles Fitness Certificate	208.555	205.500	258.500	200.000
B02812 Motor Vehicles Route Permit	470.409	595.500	421.500	400.000
B029 Sale of Opium	0.009	-	-	-
B02901 Sale Proceeds of Excise Opium	0.009	-	-	-
B03 INDIRECT TAXES	14,821.839	8,435.950	8,879.016	9,810.950
B030 Other Indirect Taxes	14,821.839	8,435.950	8,879.016	9,810.950
Entertainment Tax	76.720	125.000	87.000	150.000
B03001 Duty Recovered by Sale of Stamps	30.008	40.000	27.840	48.000
B03002 Duty Recovered Otherwise than by Sale of Stamps	46.208	85.000	59.160	102.000
B03003 Fines and Penalties	0.001	-	-	-

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
B03004 Tax on Cinemas	0.463	-	-	-
B03005 Tax on Video Trade	0.012	-	-	-
B03006 Betting Tax	0.028	-	-	-
Cess All Types	0.423	0.500	0.002	-
B03021 Education Cess	0.410	0.500	0.002	-
B03024 Development Cess on Hotels	0.008	-	-	-
B03028 Punjab Education and Infrastructure	0.005	-	-	-
Energy	14,467.536	6,235.450	6,238.514	6,285.700
B03031 Fee Payable under Electricity Rules	25.102	25.500	26.598	25.500
B03032 Fee Payable under Cinematograph Act and Rules	0.068	0.080	0.015	0.080
B03033 Fee Payable for the Grant of Certificate of Competency to Supervisor and Licenses to Electrical Contractors	0.548	0.451	0.524	0.540
B03034 Electricity Duty	14,431.456	6,200.000	6,200.919	6,248.923
B03035 Miscellaneous Receipts and Fees	10.362	9.419	10.458	10.657
Others, all types	277.160	2,075.000	2,553.500	3,375.250
B03053 Fees for Registration of Real Estates Agencies	1.111	-	-	-
B03054 Fines and Penalties	1.111	-	-	-
B03055 Cotton Fees	261.723	575.000	303.000	375.250
B03056 Tax on Hotels Levied under Finance Act 1965	0.130	-	-	-
B03064 Airport Tax	0.030	-	-	-
B03067 Trade Tax on Business Services	0.002	-	-	-
B03075 Totalization	0.002	-	-	-
B03079 Other Fees all Types	(0.196)	-	-	-
B03086 Punjab Infrastructure Development Cess	13.247	1,500.000	2,250.500	3,000.000
TOTAL TAX REVENUE	1,038,450.738	1,224,347.237	1,188,286.674	1,385,170.996
FEDERAL DIVISIBLE POOL	895,584.853	1,039,910.787	1,013,067.983	1,154,185.293
PROVINCIAL TAX REVENUE	142,865.885	184,436.450	175,218.691	230,985.703

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
SUMMARY					
C	NON-TAX REVENUE	69,735.320	95,618.905	217,180.040	117,321.316
C01	INCOME FROM PROPERTY AND ENTERPRISE	233.114	48,100.599	37,722.472	33,234.885
	C010 Profits	0.001	47,580.000	36,465.388	32,880.000
	C011 State Trading Schemes	(0.005)	-	-	-
	C012 Interest on loans and advances to provinces	0.021	-	-	-
	C013 Interest on Loans & Advance to District Govts. / TMAs	68.745	268.994	186.405	58.750
	C014 Interest on Loans & Advances to Financial Institutions	131.524	135.000	126.028	126.000
	C015 Interest on Loans & Advance to Non-Financial Institutions	27.788	110.896	38.326	164.096
	C016 Interest on Loans & Advances to Govt. Servants	0.179	0.209	0.539	0.539
	C018 Interest on Loans - Others	4.686	5.500	5.500	5.500
	C019 Dividends	0.175	-	900.286	-
C02	RECEIPT FROM CIVIL ADMINISTRATION AND OTHER FUNCTIONS	9,646.297	10,535.494	11,322.848	12,119.522
	C021 General Admin. Receipts- Organizations of State	184.874	198.000	175.050	198.000
	C022 General Admin. Receipts- Fiscal Administration	200.857	107.020	318.453	320.120
	C023 General Admin. Receipts - Economic Regulation	147.416	152.300	152.330	167.884
	C024 General administration Receipts- Statistics	0.003	-	-	-
	C025 Defence Services Receipts	0.036	-	-	-
	C026 Law and Order Receipt	3,906.928	4,375.657	4,356.639	4,481.718
	C027 Community Services Receipt	2,257.306	2,689.400	3,020.794	3,317.846
	C028 Social Services	2,227.955	2,265.617	2,653.974	2,908.714
	C029 Social Services Miscellaneous	720.922	747.500	645.608	725.240
C03	Miscellaneous Receipts	59,855.909	36,982.812	168,134.720	71,966.909
	C031 Economic Services Receipts-Food & Agriculture	661.692	653.165	908.007	969.100
	C032 Economic Services Receipts-Fisheries & Animal	1,372.051	1,053.654	1,586.739	1,743.461
	C033 Economic Services Receipts Forest	914.534	673.117	746.994	699.110
	C034 Economic Services Receipts, Cooperation, Irrigation and Embankment - Drainage Works	1,373.572	2,558.329	1,422.331	1,993.417
	C035 Economic Services Receipts-Others	627.760	171.850	172.036	189.546
	C036 Other Grants from Federal Govt. Non-Dev.	31,325.781	10,237.151	141,309.202	39,164.282
	C037 Extraordinary Receipt	4,009.788	2,912.997	1,396.050	3,020.055
	C038 Others	14,318.768	13,620.795	13,566.439	16,548.789
	C039 Development Surcharges & Royalties (Fed-Transfers)	5,251.963	5,101.754	7,026.922	7,639.149

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
DETAIL					
C	NON-TAX REVENUE - DETAIL	69,735.320	95,618.905	217,180.040	117,321.316
C01	INCOME FROM PROPERTY AND ENTERPRISE	233.114	48,100.599	37,722.472	33,234.885
C010	Profit	0.001	47,580.000	36,465.388	32,880.000
	C01006 Electricity	-	47,580.000	36,465.388	32,880.000
	C01070 Otherse	0.001	-	-	-
C011	State Trading Schemes	(0.005)	-	-	-
	C01101 Sale Proceeds of Wheat	(0.005)	-	-	-
C012	Interest on loans and advances to provinces	0.021	-	-	-
	C01201 Punjab	0.014	-	-	-
	C01203 Khyber Pakhtunkhwa	0.007	-	-	-
C013	Interest on Loans to District Govts / TMAs	68.745	268.994	186.405	58.750
	C01301 Karachi Shipping and Engineering Works Limited	(0.069)	-	-	-
	C01307 Municipal Councils Committees / Corporation / District	68.810	268.994	186.405	58.750
	C01312 National Shipping Corporation	0.004	-	-	-
C014	Interest on Loans & Advances to Financial Institutions	131.524	135.000	126.028	126.000
	C01403 House Building Finance Corporation	0.004	-	-	-
	C01410 Others	131.520	135.000	126.028	126.000
C015	Interest on Loans to Non-Financial Institutions	27.788	110.896	38.326	164.096
	Interest Domestic Loans				
	C01529 Others	27.788	110.896	38.326	164.096
C016	Interest on Loans and Advances to Government Servants	0.179	0.209	0.539	0.539
	C01601 House Building Advance	0.130	0.147	0.459	0.459
	C01602 Motor Car Advance	0.020	0.023	-	-
	C01603 Motor Cycle or Scooter Advance	0.029	0.039	0.076	0.076
	C01604 Cycle Advance	-	-	0.004	0.004
C018	Interest on Loans - Others	4.686	5.500	5.500	5.500
	C01802 Interest on Arrears of Revenue	4.655	5.500	5.500	5.500
	C01803 Interest realized on investment of cash balance	0.031	-	-	-
C019	Dividends	0.175	-	900.286	-
	C01902 Dividends from Government Investments (Non-Financial Institutions)	0.172	-	900.286	-
	C01902 Others	0.003	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
C02 RECEIPT FROM CIVIL ADMINISTRATION	9,646.297	10,535.494	11,322.848	12,119.522
AND OTHER FUNCTIONS				
C021 General Administration Receipts- Organs of State	184.874	198.000	175.050	198.000
C02101 Examination Fee Realized by PPSC	181.389	198.000	175.050	198.000
C02102 Organizations of state -Receipt realized by Selection Divisional Boards for recruitment in secretarial Department	0.001	-	-	-
C02103 Recoveries of Overpayments	3.251	-	-	-
C02104 Collection of Payments for	0.233	-	-	-
C022 General Administration Receipts- Fiscal Administration	200.857	107.020	318.453	320.120
C02201 Private Organization	0.001	-	-	-
C02204 Recoveries of Overpayments	6.383	4.139	12.500	13.120
C02241 Contribution of Pensions & Gratuities	160.803	82.881	243.000	245.000
C02243 Others	16.019	20.000	42.000	42.000
C02244 Share of Pension Liability Recovered from Local Governments for Provincialized Colleges / Schools	0.284	-	-	-
C02245 Fiscal Administration-Receipt in Aid	17.367	-	20.953	20.000
C023 General Administration Receipts-Economic Regulations	147.416	152.300	152.330	167.884
C02303 Patent Fees	0.034	-	-	-
C02304 Receipts under the Companies Ordinance 1984	1.660	2.300	2.330	3.410
C02305 Federal fees for weights and measures	0.006	-	-	-
C02306 Receipts under the Weights & Measures and Trade Employees Act	145.683	150.000	150.000	164.474
C02308 Receipts under Anti-Dumping Duties Ordinance	0.032	-	-	-
C02370 Others	0.001	-	-	-
C024 General administration Receipts- Statistics	0.003	-	-	-
C02401 Sale of Census Publication	0.001	-	-	-
C02470 Others	0.002	-	-	-
C025 Defence Services Receipts	0.036	-	-	-
C02501 Fighting Forces	0.036	-	-	-
C026 Law and Order Receipts:	3,906.928	4,375.657	4,356.639	4,481.718
Justice	486.108	382.100	510.730	526.200
C02601 Sale proceeds of unclaimed and Escheated Property	50.143	15.000	45.250	48.250
C02602 Court Fees Realized in Cash	6.785	7.500	14.250	16.250
C02603 Court Fees Realized in Cash	0.910	1.000	3.075	3.500

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
C02604 General Fees, Fines & Forfeitures	371.903	300.000	395.500	400.150
C02605 Leadership and Mukhtarship Examination Fees	0.003	-	-	-
C02606 Receipts of the Supreme Court	0.694	-	-	-
C02607 Receipt of the official Assignee	0.060	-	-	-
C02608 Receipts of Official Receiver	0.033	-	-	-
C02610 Recoveries of Overpayments	18.228	18.500	14.205	18.350
C02611 Collection of the Payments	0.012	-	-	-
C02612 Collection of the Payments for Service Rendered	6.563	5.000	6.700	7.200
C02613 Others	30.774	35.100	31.750	32.500
Police Departments Receipts	3,276.834	3,872.457	3,742.059	3,820.108
C02631 Police supplied to Railway	0.037	20.000	24.500	25.000
C02632 Police supplied to Federal Govt	28.397	61.827	61.827	62.237
C02633 Police supplied to Municipalities Cantonments	0.192	-	-	-
C02634 Police supplied to Public Dept. Private Companies and Persons	212.537	210.615	220.615	221.124
C02635 Receipts Realized under the Arms Act	6.328	70.000	0.009	-
C02636 Fees, Fines and Forfeitures	16.267	13.000	13.000	13.000
C02637 Motor Driving Licence Fees	631.943	663.500	663.500	665.050
C02638 Police Traffic Fines	1,985.378	2,540.562	2,465.750	2,540.562
C02639 Police Land Receipts	2.032	3.178	3.178	3.235
C02640 Recoveries of Overpayments	136.735	205.900	205.805	205.900
C02641 Collection of Payments for Services Rendered	3.455	3.620	3.620	3.700
C02642 Others	253.493	80.255	80.255	80.300
C02649 Collection of Payments for Services Rendered	0.003	-	-	-
C02650 Others	0.037	-	-	-
Jails	138.893	116.500	98.300	129.735
C02656 Sale proceeds of Articles manufactured in Jail	61.072	45.000	35.000	49.985
C02657 Value of supplies made by Factory Department to Maintenance Deptt in Jail	34.098	30.000	22.000	33.550
C02659 Recoveries of Overpayment	18.012	15.500	13.900	17.600
C02660 Collection of Payments for Service Rendered	0.128	0.500	0.250	0.550
C02661 Others	25.583	25.500	27.150	28.050

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
Civil Defence	5.093	4.600	5.550	5.675
C02666 Ordinary receipts	0.010	-	-	-
C02668 Fines Realization	4.432	4.100	5.100	5.125
C02669 Others	0.596	0.500	0.450	0.550
C02677 Others Receipts	0.055	-	-	-
C027 Community Services Receipts:	2,257.306	2,689.400	3,020.794	3,317.846
Works - Buildings	527.609	442.500	925.255	665.150
C02701 Building Rent	369.863	305.000	380.520	409.000
C02702 Receipts from Workshops	0.034	-	-	-
C02703 Recoveries of Expenditure	14.136	7.500	15.500	15.500
C02704 Recoveries of Over Payment	7.601	8.000	7.500	8.000
C02705 Collection of Payments for Services Rendered	2.401	7.000	343.955	7.500
C02706 Others	133.574	115.000	177.780	225.150
Works - Communications	1,612.819	2,141.400	1,920.825	2,469.936
C02711 Buildings Rent	0.652	0.900	0.650	1.500
C02712 Tolls on Roads and Bridges	1,340.174	1,923.316	1,625.000	2,223.570
C02713 Recoveries of Expenditure	11.132	2.657	6.732	7.510
C02714 Recoveries of Over Payment	11.475	1.600	11.913	1.760
C02715 Collection of Payments for Services Rendered	3.596	2.612	4.030	4.250
C02716 Other	244.879	198.390	270.250	218.229
C02717 Fee for use of Right of Way for Laying Cables / Pipelines of all Provincial Roads	0.897	11.925	2.250	13.117
C02718 Taxes on Roads and Bridges	0.008	-	-	-
C02719 Receipts from Workshops	0.006	-	-	-
Public Health	102.077	90.000	174.414	182.260
C02722 Contributions	0.165	-	-	-
C02724 Recoveries of Overpayments	4.061	4.500	5.000	5.000
C02725 Collection of Payments for Services Rendered	0.013	-	1.657	1.750
C02726 Others	94.803	80.500	165.257	170.510
C02727 Income from Bagh-e-Jinnah	3.035	5.000	2.500	5.000
Scientific Research and Survey	14.801	15.500	0.300	0.500
C02731 Survey of Pakistan	0.013	-	-	-
C02732 Scientific Research and Survey recoveries of overpayment	0.010	-	-	-
C02734 Others	14.597	15.500	0.300	0.500
C02743 Others - Citizens Community Board	0.172	-	-	-
C02744 Reg. Fee of Citizen Community Court	0.009	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
C028	Social Services	2,227.955	2,265.617	2,653.974	2,908.714
	Education	1,401.042	1,501.462	1,753.940	1,978.914
C02801	Fees Government University Art Colleges	390.502	445.000	435.050	485.350
C02802	Fees Govt University, Professional Art Colleges	13.627	17.500	17.500	21.000
C02803	Fees Government Secondary (including Intermediate Classes), School	42.791	55.275	45.250	48.505
C02804	Fees Government Primary School	0.495	6.300	0.750	0.850
C02805	Fines under Sindh Primary Education Act 1947	0.125	0.145	0.112	0.174
C02806	Recoveries from Local Bodies for Primary Education	0.052	0.300	0.367	0.410
C02807	Fees and Other Receipts Govt. Special Schools	8.107	9.200	10.150	10.250
C02808	Receipts of Technical & Commercial Institutes	0.095	0.300	0.396	0.400
C02810	General Income from Endowments	0.059	0.392	0.550	0.650
C02811	General Cess Fund	0.189	0.600	2.540	0.600
C02812	Education General Hostel Fees	1.984	6.500	14.550	14.850
C02813	Education General-Admission Fees	62.123	66.500	75.500	79.800
C02814	Education General-Recoveries of Overpayments	596.752	495.500	735.250	738.125
C02815	Collection of Payments for Services Rendered	1.617	1.155	1.950	2.150
C02816	Archaeology	0.032	-	-	-
C02817	Receipts from Museums	0.051	-	-	-
C02818	Education-Others	280.129	393.750	410.460	572.500
C02819	Receipts from Boys Secondary Schools	0.351	0.840	0.828	0.950
C02820	Receipts from Girls Secondary Schools	2.123	2.205	0.850	2.350
C02822	Receipts from Girls Primary Schools	(0.209)	-	-	-
C02824	Receipts from Libraries	0.047	-	1.887	-
	Health	826.913	764.155	900.034	929.800
C02851	Health-Medical Colleges	0.367	11.000	24.250	26.250
C02852	Health-Dental Colleges	3.106	5.720	5.550	5.720
C02853	Health Schools	4.385	5.280	4.500	5.220
C02854	Health-Medical Schools	0.093	1.375	1.375	1.375
C02855	Health Sale of Outdoor Tickets	156.613	130.500	145.500	150.250
C02856	Health-Recoveries of Diet Charges	3.506	2.310	1.550	2.125
C02857	Health Room Rent	11.349	10.500	9.500	10.500
C02858	Health-Government Share of Fees Realized by Doctor from Patient	100.756	117.700	123.150	125.100
C02859	Health-Mental Hospital Receipts	3.528	3.300	4.102	4.500
C02860	Sale of Medicines and Vaccines	0.007	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
C02861	Health contributions from Local Bodies on account of Salaries of District Medical Officers	0.613	-	-	-
C02863	Health-Contribution by Federal Government	0.149	-	-	-
C02864	Health-Contribution by Federal Government	0.048	-	-	-
C02865	Health Other Contributions	2.544	0.450	0.550	0.650
C02866	Health Recoveries of Overpayment	133.896	120.000	125.250	130.010
C02867	Health-Collection of Payments for Services Rendered	11.642	10.200	9.006	10.200
C02868	Health fee for Chemical Examination	3.275	3.500	3.850	3.950
C02869	Health fees for Medical Examination	13.638	13.500	16.250	16.500
C02870	Health Fee realized on A/C of Registration of Private Clinic, Laboratories & X-Rays Clinic	10.863	15.620	8.270	9.250
C02871	Health other Receipts	323.626	275.000	370.200	375.000
C02872	Fees Realised on Account of Birth and Death Certificates	2.157	2.200	1.152	2.200
C02873	Fees Realized on Account of Anti Rabic Treatment	0.012	1.000	0.029	0.500
C02874	Income from Endowment	0.055	-	-	-
C02875	Health - Other Receipts	40.685	35.000	46.000	50.500
C029	Social Services Miscellaneous	720.922	747.500	645.608	725.240
	Labour				
	Manpower Management	5.178	-	-	-
C02901	Emigration Fees	0.071	-	-	-
C02905	Receipts under the West Pakistan Ordinance, 1969	5.011	-	-	-
C02906	Registration and other Fees from Pakistanis working Abroad	0.096	-	-	-
	Housing & Physical Planning	707.806	740.000	640.108	717.740
C02931	Sale of Plots	552.494	550.000	499.684	555.640
C02933	Income from Satellite Town Schemes	93.648	90.000	85.210	97.100
C02950	Others	61.664	100.000	55.214	65.000
	Social Security and Social Welfare Measures	7.938	7.500	5.500	7.500
C02951	Receipts under the Wild Birds & Wild Animals Protector	0.012	-	-	-
C02955	Penalties under Punjab Consumer Protection Act, 2005	7.795	7.500	5.500	7.500
C02970	Others	0.131	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
C03 MISCELLANEOUS RECEIPTS	59,855.909	36,982.812	168,134.720	71,966.909
C031 Economic Services Receipts-Food & Agriculture	661.692	653.165	908.007	969.100
Food	1.420	-	-	-
C03102 Recoveries of overpayments	1.420	-	-	-
Agriculture	660.272	653.165	908.007	969.100
C03116 Agriculture Receipts	0.380	-	-	-
C03117 Receipts from Experimental Farms	44.392	50.000	56.100	83.050
C03118 Receipts from Agriculture / Seed Farms	137.934	138.000	160.360	305.000
C03119 Receipts from District Farms	3.197	6.000	6.000	11.048
C03120 Receipts from Agriculture / Engineering / Machinery Maintenance Farms	161.105	170.000	182.250	198.000
C03121 Receipts from Boring Operation	13.068	18.000	19.600	22.498
C03122 Receipts from Research Operation	113.831	115.000	125.250	126.000
C03123 Receipts from Plant Protection Operations	28.639	30.000	62.500	65.000
C03124 Receipts from Soil Conservation & Operation	21.691	22.000	27.352	29.620
C03126 Operation Fees other than Cotton Fee under Cotton Control Ordinance	10.198	15.000	15.002	15.400
C03128 Grants by the Agricultural Research Co	0.006	-	-	-
C03129 Receipts from Karkhana Alat-e-Zarae	1.551	1.000	1.250	2.289
C03130 Receipts from Govt. Gardens	0.021	-	-	-
C03131 Agriculture Receipts form Station Gardens	0.158	-	-	-
C03132 Agriculture - Receipts of Arrears for Ex-Commission Agents on account of Sale of Cotton Seeds and Fertilizer	0.061	-	-	-
C03133 Receipts from Farm Managements Project	1.528	1.000	2.120	2.150
C03134 Recoveries of Overpayments	14.646	12.000	15.150	15.250
C03135 Collection of payments for Service Rendered	0.021	-	-	-
C03136 Agriculture - Others	107.278	75.000	235.020	93.500
C03137 Hire Charges of Tractors or Lower Land Leveling Equipment	0.128	0.020	0.043	0.130
C03199 Others	0.439	0.145	0.010	0.165

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
C032	Economic Services Receipts-Fisheries & Animal	1,372.051	1,053.654	1,586.739	1,743.461
	Husbandry & Fisheries	323.076	323.450	276.638	302.405
C03201	Ordinary Receipts	319.627	320.300	273.300	298.805
C03202	Grants made by the Agricultural Research	0.092	-	-	-
C03203	Recoveries of Overpayments	0.764	0.650	0.838	0.850
C03204	Collection of Payments on Service Rendered	0.005	-	-	-
C03205	Others	2.588	2.500	2.500	2.750
	Animal Husbandry	1,048.975	730.204	1,310.101	1,441.056
C03221	Veterinary College and School Fees	0.598	-	-	-
C03223	Receipts from Livestock Farms	392.484	341.237	374.293	411.672
C03224	Receipts from Broiler Farms	113.806	85.000	105.250	115.770
C03225	Receipts from Research Institute	122.125	76.738	114.600	126.060
C03226	Receipts from transferred Agri. Farms	41.470	37.200	41.670	45.837
C03227	Insemination Fees	141.932	90.000	134.488	147.937
C03228	Receipts from Biological Section	163.219	70.000	393.050	432.355
C03229	Recovery of Overpayments	8.525	5.200	11.500	12.650
C03230	Collection of Payments for Services Rendered	0.013	-	-	-
C03231	Others	64.803	24.829	135.250	148.775
C033	Economic Services Receipts Forest	914.534	673.117	746.994	699.110
	Forest	914.534	673.117	746.994	699.110
C03301	Timber and Other Produce Removed from the Forest by Govt. Agencies	193.530	250.613	206.327	300.245
C03302	Timber and Other Produce Removed from the Forest by Government Agencies - Firewood & Charcoal	27.246	33.647	7.435	99.662
C03303	Timber and Other Produce removed Brush Wood, Chips and Stumps	0.894	0.640	1.750	1.785
C03305	Timber and Other Produce Removed the Forest by Government - Brush wood, Chips and Stumps	19.086	14.500	27.550	14.252
C03306	Timber and Other Produce removed from the Forest by Government - Sericulture Receipts	0.791	0.725	0.910	0.950
C03307	Timber & Other Produce Removed from the Forest by Consumer or Purchaser - Transfer	398.924	204.000	215.100	5.544
C03309	Timber & Other Produce Removed from the Forest by Consumer or Purchaser - Brush wood, Chips and Stumps	9.759	0.550	4.150	5.250
C03310	Timber & Other Produce Removed from the Forest by Consumer or Purchaser - Gazing and Fodder Grass	4.762	3.520	5.500	5.623

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
C03311 Timber & Other Produce Removed from the Forest by Consumer or Purchaser - Honey, Herbs & Medicinal Plants	4.536	3.500	6.252	6.511
C03312 Timber & Other Produce Removed from the Forest by Consumer or Purchaser - for Plants, Stumps, Seeds Mazri, Mazri, Palm, Grass other than fodder etc	5.350	4.761	3.900	4.074
C03314 Drift. Waif Wood & Confiscated forest Produce	8.202	-	21.369	-
C03315 Revenue from Forests not Managed by Govt.	9.094	-	12.100	-
C03316 Revenue from Forests not managed by Govt. Duty on transp	0.315	-	-	-
C03317 Jallo Rosin Factory - Sale of Rosin	0.003	-	-	-
C03321 Fines & Forfeitures (Except Fines by Court)	3.002	2.600	1.250	3.697
C03322 Compensation under Forest Act including Fines by Courts	60.530	30.079	70.250	72.111
C03323 Lease Rent from Temporary Cultivation	1.695	1.550	3.500	3.575
C03324 Hire Charges of Bulldozers and Other Machinery	4.853	0.500	1.850	2.310
C03325 Recovery of Water Rates	0.179	0.530	0.710	0.805
C03326 Rent of buildings, Shops, Lands and Water Mills	18.820	12.500	24.500	25.256
C03327 Receipts under Wild Birds and Wild Animals Protection	67.187	65.000	70.250	82.500
C03328 Recoveries of Overpayment	4.751	-	-	-
C03329 Collection of Payments for Services Rendered	0.088	-	-	-
C03330 Receipts on account of Tree Cess	6.417	3.402	6.587	6.750
C03370 Other Receipts	64.520	40.500	55.754	58.210
C034 Economic Services Receipts, Cooperation, Irrigation and Embankment - Drainage Works	1,373.572	2,558.329	1,422.331	1,993.417
Cooperation	2.587	2.600	3.330	4.417
C03401 Audit Fee	0.010	0.500	0.035	0.035
C03403 Recovery from other Provincial Govts on account of training in Cooperative Training Institutions	0.607	0.700	0.875	1.202
C03404 Recovery of Overpayments	1.891	1.300	2.140	2.950
C03405 Collection of Payments for Services Rendered	0.002	-	-	-
C03406 Others	0.077	0.100	0.280	0.230
IRRIGATION	1,370.985	2,555.729	1,419.001	1,989.000
Irrigation Works	1,316.199	2,459.528	1,387.800	1,912.799
C03431 Direct Receipts on account of Water Rate	1,044.540	1,549.800	1,105.000	1,435.200
C03432 Direct Receipts on account of sale of water	25.563	341.800	12.250	20.250
C03433 Recoveries of Expenditure	2.462	5.000	5.000	5.000

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
C03434 Irrigation Works-Others	79.803	165.928	80.500	165.000
C03435 Toll on Barrages	163.831	397.000	185.050	287.349
Embankments and Drainage	54.786	96.201	31.201	76.201
C03462 Direct Receipts on account of sale Hill Torrents	0.001	0.001	0.001	0.001
C03463 Recoveries of Expenditure	0.163	1.200	1.200	1.200
C03465 Works - Others	54.619	95.000	30.000	75.000
C03481 Other Miscellaneous Revenue	0.003	-	-	-
C035 Economic Services Receipts-Others	627.760	171.850	172.036	189.546
Fuel and Power	0.048	-	-	-
C03501 Fees for Petroleum products	0.018	-	-	-
C03502 Fule & Power Recoveires of Overypament	0.002	-	-	-
C03503 Others	0.028	-	-	-
Industrial and Mineral Resources	7.546	8.000	6.671	10.395
C03506 Industrial Safety - Explosives Department	7.131	7.500	6.250	9.350
C03507 Receipts under Excise Duty on Minerals (Labour Welfare) Act 1967	0.006	-	-	-
C03508 Others - Industrial and Mineral Resources	0.409	0.500	0.421	1.045
Printing	97.470	140.200	141.259	152.301
C03511 Sale of Gazette	0.318	0.230	0.459	0.501
C03512 Sale of other Govt. Publications	2.707	4.500	3.000	4.950
C03514 Civil listed other Publication	0.003	-	-	-
C03515 Sale of Forms and Registers	0.011	-	-	-
C03516 Sale of Service Books	0.197	0.200	0.200	0.275
C03517 Sale of Forms and Registers to Union Councils	1.579	2.150	2.450	2.475
C03518 Sale of Other Forms	14.136	14.420	13.844	14.850
C03520 Printing Charges for work done for Provincial Govt. Departments	78.392	115.000	120.050	126.500
C03521 Recoveries of Overpayments	0.006	-	-	-
C03523 Others	0.121	3.700	1.256	2.750

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
Investment Promotion and Supplies	0.340	-	-	-
C03535 Receipt of Coal Commissioner	0.316	-	-	-
C03538 Invest: promotioni recoveires of Overyapment	0.013	-	-	-
C03540 Others	0.011	-	-	-
Industries	522.356	23.650	24.106	26.850
C03541 Industries Receipts	0.082	0.300	0.200	0.330
C03544 Fees for Inspection of Boilers	14.113	15.400	15.400	16.940
C03545 Fees under Partnership Act,1932	6.078	6.200	6.200	6.820
C03546 Recoveries of Overpayments	1.109	1.000	1.406	1.510
C03549 Others	500.036	-	-	-
C03550 Technical Education & Vocational Training Authority (TEVTA)	0.914	0.750	0.900	1.250
C03554 Fork Lifter Fee	0.024	-	-	-
C036 Grants	31,325.781	10,237.151	141,309.202	39,164.282
Grants	31,325.781	10,237.151	141,309.202	39,164.282
C03601 Foreign Grants - Development Grants	6,824.311	10,237.151	8,709.320	8,501.243
C03603 Others Grants from Federal Govt. (Dev)	22,766.618	-	38,941.198	30,663.039
C03604 Other Grants from Federal Govt (Non-Dev.)	1,734.852	-	41,719.958	-
C03609 Others - Domestic Grants	-	-	51,938.726	-
C037 Extraordinary Receipts	4,009.788	2,912.997	1,396.050	3,020.055
Extraordinary Receipts	3,980.258	2,888.693	1,370.220	2,991.875
C03701 Sale of Land	2,282.021	190.472	190.400	193.000
C03702 Sale of Land - Sale of Town Sites in Colonies	726.531	450.000	500.355	545.800
C03703 Sale of Land-Sale of Under Developed Agri. Land	10.803	15.000	17.550	20.574
C03704 Sale of Land - Sale of under-developed Agriculture Land by Auction or Private Treaty in Colonies	4.253	4.220	6.400	6.750
C03705 Sale of Land-Property Rights to Tenants in Colonies	550.300	165.000	165.250	165.000
C03706 Sale of Other Government Assets	0.317	1.500	0.500	1.500
C03707 Other Receipts - Fees, Fines and Forfeitures	3.884	12.500	8.500	9.250
C03708 Sale of State owned Assets	0.100	0.001	-	0.001

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
C03709	Sale of Land by PPB or RPC	351.044	1,500.000	426.015	1,500.000
C03710	Sale of Government Assets by PPB or PRC	51.005	550.000	55.250	550.000
	Sale of Agricultural Machinery	0.001	-	-	-
C03720	Others - Sale of Agriculture Machinery	0.001	-	-	-
	Others - Receipts	29.529	24.304	25.830	28.180
C03721	Sale Proceed and Rent of Agri. Land	0.012	0.005	0.050	0.055
C03722	Interest on deferred payments of Land sold in colonies	9.988	9.418	9.500	10.500
C03725	Others - Receipts	2.293	1.500	3.780	4.125
C03726	Sale of Mass Produced Roti	0.001	-	-	-
C03727	Recovery of Monetized Value of Vehicle	0.787	-	-	-
C03745	Receipt from Special Commercial Organization	16.448	13.381	12.500	13.500
C038	Others	14,318.768	13,620.795	13,566.439	16,548.789
C03801	Unclaimed Deposits	1,154.354	-	-	-
C03802	Sale of Stores and Materials	13.136	33.078	8.500	15.500
C03803	Sale of Land & Houses, etc.	17.933	33.500	115.803	33.500
C03804	Contributions	0.041	-	-	-
C03805	Rent, Rates & Taxes	277.124	134.867	170.000	135.000
C03806	Citizenship (Domicile) Fees	0.014	-	-	-
C03807	Realization under Monopolies and Restrictive Trade Practices Ordinance	(4.938)	-	-	-
C03808	Receipts under the Mines & Oil-fields & Mineral Development (Federal Control) Act, 1948	3,762.667	8,700.000	5,971.000	10,600.000
C03809	Receipts from Levy of Excise Duty imposed under Section 30-A of the Mines Act	1.792	-	-	-
C03811	Sugarcane Development Cess	0.020	-	-	-
C03812	Other receipt -Gain by exchange on remittance abroad	0.003	-	-	-
C03813	Other receipt -Fees realized under the Import & Ex	0.001	-	-	-
C03814	Other receipts-Sale proceeds of Export Guides	0.124	-	-	-
C03815	Collection charges of Sugarcane Dev.Cess	0.009	0.056	0.010	-
C03816	Sale of Publicity Material and Rent	0.052	-	-	-
C03818	Fees for Registration of Societies under the Registration Act	3.151	6.240	6.240	6.864
C03820	Sale Proceeds of Highway Safety Codes	0.540	-	-	-
C03821	Receipts of Tourist Department	67.612	60.949	65.100	75.000
C03822	Receipts from Zoological Gardens	14.786	15.500	14.500	16.500

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
C03824 Recoveries of Overpayment	693.953	425.848	715.020	450.500
C03825 Collection of Payments for Service Rendered	4.157	13.166	4.500	5.500
C03828 Leather Export Cess	(0.023)	-	-	-
C03829 Fees, Fines & Forfeiture	163.811	204.156	110.500	175.000
C03830 Fees for the issue of duplicate identity cards	0.010	-	-	-
C03831 Fees, and Subscription by Petitions Writer and Traders in Katchery Compounds	15.883	20.929	10.350	12.500
C03832 Licence fee for Storage or Sale of Petroleum	0.832	-	-	-
C03833 Fees under the Poisons Act	0.011	-	-	-
C03835 Arms Licence Fees	875.234	730.000	1,260.437	860.150
C03836 Under the Cattle Trespass Act 1939	0.001	-	-	-
C03837 Fees for all allotment of land and gardens to refu	0.021	-	-	-
C03838 Fees for the Screening of the films (in the Punjab	1.244	-	-	-
C03839 Settlement Fees	0.171	-	-	-
C03841 Fee Fines not Specified Elsewhere	44.952	33.056	30.200	30.500
C03842 Treasure Trove Act 1878	0.022	-	-	-
C03845 Ferry Receipts under the Ferries Act	0.001	-	-	-
C03846 Receipts from the deposit account of the Chief Settlement Commissioner	7.738	11.000	6.250	7.500
C03849 Contractor Penalty	1.307	-	-	-
C03850 Miscellaneous recoveries made by NAB from defaulte	1.764	-	50.250	-
C03851 Differential amount B/w Exchange Rates	0.003	-	-	-
C03852 Royalty Pollution and Trekking Fee	1.126	-	-	-
C03855 Initial Environmental Examination and Environmental	55.266	17.650	18.500	19.245
C03857 Registration Fee for Private Security	0.001	-	-	-
C03861 Transfer of savings of Pakistan Banking and Financ	0.001	-	-	-
C03862 District Government - Receipts from Local Fund	11.260	-	-	-
C03863 Recoveries made by M/O Environment-Local Govt & Ru	0.003	-	-	-
C03865 Surcharges	0.150	-	-	-
C03866 Fee for Issuance of Licences to Private Security C	0.892	-	-	-
C03867 Fee for renewal of licences of Private Security Co	1.192	-	-	-
C03870 Others	6,937.188	3,019.900	4,763.857	3,820.030
C03871 Hajj Arnagement-Recoveries of electric and Similar	0.010	-	-	-
C03872 Other Receipts - Recoveries of Electric	0.606	-	-	-
C03878 Fee for Grant / Renewal of Licenses	0.170	-	-	-
C03879 Recoveries made by Anti Corruption Establishment	4.002	5.900	5.422	5.500
C03880 TMA Other Non Tax Revenues	0.001	-	-	-
C03882 Deposit of Fee, Under Power Generation Policy 2006	26.170	-	-	-
C03886 Fee for Issuance of Fee & Registration	0.060	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
C03887 Fines on Hoarding & High Price Sale	0.410	-	-	-
C03892 Betterment Fee	0.046	-	-	-
C03894 Fines of Lahore Ring Road Authorities	160.701	155.000	155.000	160.000
C03899 Fees, Fines and Foreiture - Transport Department	-	-	85.000	120.000
C039 Development Surcharge & Royalties(Fed-Transfers)	5,251.963	5,101.754	7,026.922	7,639.149
C03901 Petroleum Levy	0.019	-	-	-
C03904 Surcharge-on Natural Gas Share of Net Proceeds assigned to Provinces	1,559.458	1,997.006	3,198.327	3,306.804
C03907 Net Proceed of Royalty on Crude Oil assigned to Provinces	2,395.514	1,754.808	2,586.249	2,987.491
C03908 Net Proceed of Royalty on Natural Gas assigned to Provinces	1,296.938	1,349.940	1,242.346	1,344.854
C03915 Windfally Levy against Crude Oil/Conde	0.034	-	-	-
TOTAL GENERAL REVENUE RECEIPTS	1,108,186.059	1,319,966.142	1,405,466.714	1,502,492.312

ESTIMATES OF CAPITAL RECEIPTS

(Rs. in million)

Head of Account	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
E CURRENT CAPITAL RECEIPTS	128,198.184	246,497.666	295,035.305	351,106.779
Account No.I	670.818	17,152.391	31,747.113	91,149.800
Account No.II	127,527.366	229,345.275	263,288.192	259,956.979
E02 RECOVERIES OF LOANS AND ADVANCES	670.818	1,084.307	16,612.800	50,545.916
E021 From Provinces	0.598	-	-	-
E02106 Punjab	0.598	-	-	-
E022 From District Govts. TMAS / Local Bodies	-	248.876	159.052	23.917
E02201 Loans to District Governments	-	224.559	134.735	-
E02202 TMAs	-	24.317	24.317	23.917
E023 Loans to Financial Institutions	-	-	15,872.479	-
E02301 Domestic Loans Cooperative Bank Limited	-	-	15,872.479	-
E024 From Non-Financial Institutions	642.570	807.465	552.095	50,492.825
E02401 Domestic Loans	-	-	-	40,000.000
E02420 Others	642.570	807.465	552.095	10,492.825
E025 From Govt Servants	27.607	27.917	29.165	29.165
E02501 House Building Advance	11.876	12.454	11.362	11.362
E02502 Motor Car Advance	0.963	0.960	1.104	1.104
E02503 Motor Cycle Advance	14.768	14.503	16.636	16.636
E02504 Cycle Advance	-	-	0.063	0.063
E026 From Private Sector	0.043	0.049	0.009	0.009
E02601 Taccavi Loans to Zamindars	0.035	0.038	0.009	0.009
E02602 To Cultivators	0.008	0.011	-	-
E03 DEBT	-	16,068.084	15,134.313	40,603.884
E031 PERMANENT DEBT - DOMESTIC (Account-I)	-	0.434	0.035	14,000.434
E03101 Permanent Debt - Direct	-	0.434	0.035	0.434
E03114 3 Years Punjab Saving and Investment Bond	-	-	-	8,000.000
E03115 5 Years Punjab Saving and Investment Bond	-	-	-	6,000.000

ESTIMATES OF CAPITAL RECEIPTS

(Rs. in million)

Head of Account	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
E032 FLOATING DEBT	-	-	-	11,000.000
E03207 6 Months Punjab Treasur Bills	-	-	-	3,000.000
E03208 12 Months Punjab Treasury Bills Permanent Debt - Foreign	-	-	-	8,000.000
E033 PERMANENT DEBT - FOREIGN	-	16,067.650	15,134.278	15,603.450
E03302 Foreign Debt-received from Federal Government	-	16,067.650	15,134.278	15,603.450
PUBLIC DEBT [Loans from Commercial Banks (A/C-II)]	127,527.366	229,345.275	263,288.192	259,956.979
E01 Recoveries of Investment	27.366	115,529.500	132,982.250	129,753.500
E012 State Trading Schemes Receipts	27.366	115,529.500	132,982.250	129,753.500
E01202 Provincial	(38.795)	96,677.500	119,138.500	110,427.500
E01203 Others	66.161	18,852.000	13,843.750	19,326.000
E03 DEBT	127,500.000	113,815.775	130,305.942	130,203.479
E032 FLOATING DEBT	127,500.000	113,815.775	130,305.942	130,203.479
E03202 Cash Credit Accommodation (A/C-II)	127,500.000	113,815.775	130,305.942	130,203.479
DEVELOPMENT CAPITAL RECEIPTS	18,897.647	114,952.815	54,553.422	117,100.909
E03 DEBT	18,897.647	114,952.815	54,553.422	117,100.909
E033 Foreign Debt (Permanent)	18,897.647	114,952.815	54,553.422	117,100.909
E03302 Foreign Debt (Permanent) received from the Federal Govt.	18,897.647	114,952.815	54,553.422	117,100.909
TOTAL PROVENCAL CONSOLIDATED FUND	1,255,281.890	1,681,416.623	1,755,055.441	1,970,700.000
Account No.I	1,127,754.524	1,452,071.348	1,491,767.249	1,710,743.021
Account No.II	127,527.366	229,345.275	263,288.192	259,956.979

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
TOTAL PROVINCIAL CONSOLIDATED FUND	1,249,662.324	1,681,416.623	1,755,055.441	1,970,700.000
1 CURRENT REVENUE EXPENDITURE	729,904.615	849,947.178	899,571.309	1,020,838.968
2 CURRENT CAPITAL EXPENDITURE	172,083.325	281,469.445	322,924.935	314,861.032
i) CURRENT CAPITAL EXPENDITURE A/C-I	45,261.539	52,124.170	59,636.743	54,904.053
ii) CURRENT CAPITAL EXPENDITURE A/C-II	126,821.786	229,345.275	263,288.192	259,956.979
3 DEVELOPMENT EXPENDITURE (GROSS)	347,674.384	550,000.000	532,559.197	635,000.000
i) DEVELOPMENT REVENUE EXPENDITURE	231,172.990	388,498.093	361,109.290	454,714.822
ii) DEVELOPMENT CAPITAL EXPENDITURE	116,501.394	161,501.907	171,449.907	180,285.178

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
SUMMARY				
01 GENERAL PUBLIC SERVICES	405,848.740	437,555.747	494,421.302	585,137.661
011 Executive & Legislative Organs, Financial and Fiscal Affairs	147,165.516	157,886.917	181,174.332	207,890.466
014 Transfers	254,930.418	274,131.802	303,505.148	368,132.902
015 General Services	3,751.719	5,535.075	9,739.869	9,112.294
019 General Public Services not Elsewhere Defined	1.087	1.953	1.953	1.999
03 PUBLIC ORDER AND SAFETY AFFAIRS	107,078.810	132,439.638	128,344.667	145,743.738
031 Law Courts	15,013.053	18,703.299	19,165.242	19,674.767
032 Police	78,646.031	89,552.014	91,105.429	96,449.722
033 Fire Protection	52.869	68.979	407.158	888.120
034 Prison Administration and Operation	6,521.054	10,063.254	8,413.400	9,322.627
036 Administration of Public Order	6,845.803	14,052.092	9,253.438	19,408.502
04 ECONOMIC AFFAIRS	74,545.219	122,505.669	109,973.979	109,709.217
041 General Economic, Commercial & Labour Affairs	402.374	557.539	754.901	760.019
042 Agri. Food, Irrigation, Forestry & Fishing	54,944.857	69,947.979	71,043.101	66,258.546
043 Fuel and Energy	86.703	118.158	101.713	121.772
044 Mining and Manufacturing	7,402.169	8,205.651	8,820.802	8,758.749
045 Construction and Transport	11,659.529	43,651.167	29,222.850	33,779.263
047 Other Industries	49.587	25.175	30.612	30.868
05 ENVIRONMENT PROTECTION	144.919	193.035	274.293	401.764
053 Pollution Abatement	144.919	193.035	274.293	401.764
06 HOUSING AND COMMUNITY AMENITIES	10,610.461	13,986.438	11,092.951	14,463.699
061 House Development	433.772	502.353	484.086	549.843
062 Community Development	728.398	1,065.001	1,967.165	1,184.091
063 Water Supply	9,448.291	12,419.084	8,641.700	12,729.765
07 HEALTH	56,742.387	70,060.007	91,815.499	111,026.019
073 Hospital Services	48,627.961	64,779.772	77,297.601	86,328.087
074 Public Health Services	224.719	283.020	468.533	5,118.191
076 Health Administration	7,889.707	4,997.215	14,049.365	19,579.741
08 RECREATIONAL, CULTURE AND RELIGION	2,570.575	3,180.155	2,752.502	3,073.885
081 Recreational and Sporting Services	886.296	216.612	403.710	960.488
082 Cultural Services	570.809	1,499.818	704.059	587.603
083 Broadcasting and Publishing	790.801	863.756	1,275.299	899.686
084 Religious Affairs	208.958	469.165	249.030	478.591
086 Admn. Info/. Recreation & Culture	113.711	130.804	120.404	147.517

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
09 EDUCATION AFFAIRS AND SERVICES	44,808.725	64,566.166	53,773.551	44,339.058
091 Pre. Primary Education Affairs & Service	867.974	1,115.866	1,002.998	1,118.288
092 Secondary Education Affairs and Services	17,836.598	30,415.006	24,448.202	12,730.428
093 Tertiary Education Affairs and Services	23,291.959	28,835.169	24,029.669	26,616.562
094 Education Services Nondefinable by level	168.238	195.815	187.994	232.889
095 Subsidiary Services to Education	338.058	438.607	364.888	455.085
097 Education Affairs, Services Not Elsewhere Defined	2,305.898	3,565.703	3,739.800	3,185.806
10 SOCIAL PROTECTION	27,554.779	5,460.323	7,122.565	6,943.927
107 Administration	26,823.052	4,572.221	5,760.544	4,832.014
108 Others	731.727	888.102	1,362.021	2,111.913
TOTAL CURRENT REVENUE EXPENDITURE (GROSS)	729,904.615	849,947.178	899,571.309	1,020,838.968
LESS Subsidies	10,070.652	65,453.000	35,788.253	30,404.156
TOTAL CURRENT REVENUE EXPENDITURE (NET)	719,833.963	784,494.178	863,783.056	990,434.812

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
01	General Public Services	405,848.740	437,555.747	494,421.302	585,137.661
011	Executive & Legislative Organs, Financial and Fiscal Affairs	147,165.516	157,886.917	181,174.332	207,890.466
0111	Executive and Legislative Organs	8,035.824	8,437.780	17,043.761	9,412.970
011101	Parliamentary / Legislative Affairs	1,196.238	1,682.194	1,410.911	1,802.758
	General Administration	PC21010	620.310	699.370	960.705
	LQ4053 Provincial Assembly		450.398	458.286	573.033
	LQ4062 Law and Parliamentary Affairs Department		103.964	136.727	274.084
	LQ4502 Human Rights & Minorities Affairs Department		65.948	104.357	113.588
	General Administration (Charged)	PC24010	575.928	711.541	842.053
	LQ4054 Provincial Assembly (Charged)		3.256	5.151	7.387
	LQ4055 Provincial Assembly Department (Charged)		572.672	706.390	834.666
011103	Provincial Executive	995.259	863.680	1,276.312	1,017.150
	General Administration (Charged)	PC24010	240.739	299.500	326.932
	LQ4056 Governor's House (Charged)		14.701	14.032	14.847
	LQ4057 Governor's Secretariat (Charged)		85.601	122.557	134.231
	LQ4376 Staff and Household (Charged)		140.437	162.911	177.854
	General Administration	PC21010	754.520	976.812	690.218
	LQ4058 CM's Office (including expenditure on Hospitality / Security of incoming Foreign Delegations)		566.164	721.993	491.956
	LQ4059 Ministers		188.356	254.819	198.262
011104	Administrative Inspection	281.712	324.096	334.860	336.587
	General Administration	PC21010	281.712	334.860	336.587
	LQ4060 Chief Minister Inspection Team		54.749	81.497	67.276
	LQ4061 Provincial Ombudsman		208.678	223.992	231.119
	LQ5037 Provincial Ombudsperson		18.285	29.371	38.192
011105	District Administration	2,952.399	4,349.653	5,053.640	4,816.512
	General Administration	PC21010	2,952.399	5,053.640	4,816.512
	LQ4583 District Administration		568.699	1,650.338	1,624.267
	LQ4584 Sub Divisional Administration		1,580.137	1,976.452	1,910.442
	LQ4586 Additional Collector		803.563	954.718	815.242
	LQ4466 Deputy Commissioner Officer(s)		-	472.132	466.561
011106	Tehsil Administration	-	-	186.683	152.302
	General Administration	PC21010	-	186.683	152.302
	LQ4467 Assistant Commissioner Office(s)		-	186.683	152.302
011108	Local Authority Administration & Regulation	1,687.875	239.567	6,983.986	235.349
	General Administration	PC21010	1,687.875	6,983.986	235.349
	LQ4065 Local Government and Community Development Department		1,687.875	6,983.986	235.349

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
011110	General Commission and Enquires	530.429	538.940	790.906	562.127
	General Administration	PC21010	521.722	524.227	779.941
	LQ4092 Public Service Commission		521.722	524.227	779.941
	Miscellaneous	PC21031	8.707	14.713	10.965
	LQ4284 Official Language Committee		8.707	14.713	10.965
011111	Divisional Administration	391.912	439.650	1,006.463	490.185
	General Administration	PC21010	391.912	439.650	1,006.463
	LQ4508 Divisional Administration		355.608	384.440	646.745
	LQ4519 Circuit House		36.304	55.210	45.802
	LQ4465 Commissioner Office(s)		-	-	313.916
0112	Financial and Fiscal Affairs	128,127.322	134,990.151	148,503.096	182,336.151
011204	Administration of Financial Affairs	10,248.318	718.910	3,605.941	880.378
	General Administration	PC21010	10,248.318	718.910	3,605.941
	LQ4066 Finance Department		10,237.443	695.458	3,592.887
	LQ5293 Provincial Finance Commission		10.875	23.452	13.054
011205	Tax Management (Customs, Income Tax, Excise etc.)	3,092.077	5,048.976	3,712.383	6,403.716
	Provincial Excise	PC21003	818.655	89.224	430.149
	LQ4005 Direction		70.556	78.929	423.457
	LQ4006 Cost of Manufacturing Opium Tablets		-	0.100	-
	LQ4007 Excise Bureau		748.099	10.195	6.692
	Stamps	PC21004	637.807	789.546	584.295
	LQ4008 Superintendence		13.616	18.496	15.991
	LQ4009 Cost of Stamps Supplied from Central Stamps Store		572.400	700.000	500.000
	LQ4010 Charges for the Sale of Stamps		51.791	71.050	68.304
	Registration	PC21006	56.850	104.991	66.795
	LQ4016 Superintendence		6.393	6.721	6.997
	LQ4574 District Charges		50.457	98.270	59.798
	Charges on A/c of Motor Vehicles Act	PC21007	118.081	133.711	378.864
	LQ4017 Registration and Token Tax		76.641	83.685	189.389
	LQ4018 Route Permits of Vehicles		41.440	50.026	189.475
	Other Taxes and Duties	PC21008	564.326	960.365	934.287
	LQ4021 Cotton Fee		1.080	3.614	1.878
	LQ4022 Urban Immovable Property Tax		263.351	618.019	483.370
	LQ4023 Charges in Connection With Tobacco Duties		-	0.001	-
	LQ5320 Charges Under Electricity Act		299.895	338.731	449.039

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
General Administration	PC21010	896.358	2,971.139	1,317.993	2,867.986
LQ4067	Excise and Taxation Department	49.556	246.229	59.745	153.868
LQ4099	Board of Revenue	320.894	1,446.277	371.734	1,108.957
LQ4768	Member Colonies	2.558	2.760	2.796	2.815
LQ4784	Punjab Revenue Authority	505.722	1,200.000	836.595	1,524.000
LQ5471	Appellate Tribunal of PRA	17.628	75.873	47.123	78.346
011206	Accounting Services	726.127	854.164	815.410	809.833
General Administration	PC21010	726.127	854.164	815.410	809.833
LQ4100	Inspectorate of Treasuries	29.236	45.281	42.585	48.003
LQ4101	Treasuries/District Accounts Offices	696.891	808.883	772.825	761.830
011207	Auditing Services	261.161	324.101	343.486	401.989
General Administration	PC21010	261.161	324.101	343.486	401.989
LQ4102	Local Fund Audit Department	261.161	324.101	343.486	401.989
011210	Pension Civil	113,759.338	128,000.000	140,000.000	173,809.235
Pension	PC21028	113,759.338	128,000.000	140,000.000	173,809.235
LQ4278	Pension	113,759.338	128,000.000	140,000.000	173,809.235
011250	Others	40.301	44.000	25.876	31.000
Miscellaneous	PC21031	40.301	44.000	25.876	31.000
LQ4285	Government Contribution to Group Insurance	40.301	44.000	25.876	31.000
0114	Foreign Debt Management	1,321.669	4,500.575	6,452.673	6,229.649
011402	Interest on Foreign Debt Payable to Federal Government (Charged)	1,321.669	4,500.575	6,452.673	6,229.649
Interest on Debt & other Obligations	PC24044	1,321.669	4,500.575	6,452.673	6,229.649
LQ4409	IDA Credit (Charged)	1,321.669	4,500.575	6,452.673	6,229.649
0115	Domestic Debt Management	9,680.701	9,958.411	9,174.802	9,911.696
011502	Investment and Domestic Debt	9,680.701	9,958.411	9,174.802	9,911.696
Interest on Debt & other Obligations	PC24044	9,680.701	9,958.411	9,174.802	9,911.696
LQ4400	Interest on Domestic Loans Taken for Development Schemes from Federal Government (A) (Charged)	1,813.149	1,236.703	1,236.703	939.395
LQ4401	Interest on Domestic Loans Taken for Scrap Tubewells from Federal Government (B) (Charged)	981.810	864.216	864.216	752.497
LQ4402	Permanent Debt (Market Loans) (Charged)	-	0.500	0.500	0.500
LQ4403	Floating Debt (Charged)	-	500.000	-	500.000
LQ4404	Un-Funded Debt (Charged)	6,874.469	7,339.989	7,069.807	7,714.301
LQ4405	Other Obligations (Charged)	0.001	0.003	0.001	0.003
LQ4539	Payment of Interest to Bank of Punjab (Charged)	11.272	17.000	3.575	5.000

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
014 Transfers	254,930.418	274,131.802	303,505.148	368,132.902
0141 Transfers (Inter-Governmental)	254,930.418	274,131.802	303,505.148	368,132.902
014102 To District Governments	234,707.297	247,337.350	121,419.585	-
Miscellaneous	PC21031 234,707.297	247,337.350	121,419.585	-
LQ4341 District Government	234,707.297	247,337.350	121,419.585	-
014103 To TMAs (Tehsil, Town and Unions)	16,443.729	23,000.000	12,646.676	-
Miscellaneous	PC21031 16,443.729	23,000.000	12,646.676	-
LQ4342 Grant -In-Aid to Union Administration	4,096.003	6,000.000	4,808.340	-
LQ4385 Grant-in-Aid to Tehsil Municipal Administration	12,347.726	17,000.000	7,838.336	-
014106 Cantonment Board	1,033.588	1,200.000	1,058.933	1,200.000
Miscellaneous	PC21031 1,033.588	1,200.000	1,058.933	1,200.000
LQ4454 Grant-in-Aid to Cantonment Board	1,033.588	1,200.000	1,058.933	1,200.000
014108 District Health Authorities	-	-	20,041.668	73,500.000
Miscellaneous	PC21031 -	-	20,041.668	73,500.000
LQ5580 District Health Authorities	-	-	20,041.668	73,500.000
014109 District Education Authorities	-	-	101,534.775	230,100.000
Miscellaneous	PC21031 -	-	101,534.775	230,100.000
LQ5581 District Education Authorities	-	-	101,534.775	230,100.000
014110 Others	2,745.804	2,594.452	24,393.381	6,932.902
Irrigation & Land Reclamation	PC21009 43.304	198.668	54.088	46.623
DQ4003 Grant in Aid to DG Khan (Hill Torrents)	4.043	4.541	4.415	4.397
LQ4049 Grant-in-Aid to Engineering Academy	38.415	42.912	48.637	41.145
RQ4001 Grant in Aid to Rajanpur (Hill Torrents)	0.846	1.215	1.036	1.081
LQ4305 Punjab Irrigation and Drainage Authority	-	150.000	-	-
Miscellaneous	PC21031 2,702.500	2,395.784	24,339.293	6,886.279
BO4006 Grant to Cholistan Development Authority, Bahawalpur	129.359	133.174	126.778	142.002
LQ4298 Implementation of Jinnah Abadies	5.619	8.599	6.211	8.086
LQ4761 Grant in Aid	1,844.809	150.048	7,590.584	1,844.048
LQ4427 Punjab Economic Research Institute	37.630	53.140	41.860	53.976
LQ4428 Punjab Quran Board	4.339	14.000	66.784	16.780
LQ4429 Information Technology Board	591.376	468.203	850.163	1,294.980
LQ4431 Punjab Privatization Board	26.564	31.107	127.887	30.258
LQ4432 Society for Prevention of cruelty to Animals	15.766	20.878	19.062	21.639
LQ4534 Rural Development Project Bahawalpur	25.013	45.210	28.401	45.893
LQ5311 Guarantee of Annual Income Rom Post	-	0.600	0.600	0.600
LQ5043 PMU Land record Management & Information System (Project - BOR)	-	1,404.170	3,492.524	3,369.392
LQ4320 Grant to Health & Education Institutions	22.025	66.655	39.188	58.625

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
LQ5413	District Health Authority	-	-	3,626.621	-
LQ5414	District Education Authority	-	-	8,322.630	-
014111	District Council	-	-	1,386.008	42,000.000
	Miscellaneous			1,386.008	42,000.000
	PC21031				
LQ5512	Metropolitan Corporation	-	-	1,386.008	42,000.000
014112	Municipal Corporations	-	-	2,155.299	-
	Miscellaneous			2,155.299	-
	PC21031				
LQ5513	Municipal Corporations	-	-	2,155.299	-
014113	Municipal Committees	-	-	8,139.760	-
	Miscellaneous			8,139.760	-
	PC21031				
LQ5514	Municipal Committees	-	-	8,139.760	-
014114	Union Councils	-	-	4,818.000	14,400.000
	Miscellaneous			4,818.000	14,400.000
	PC21031				
LQ5579	Union Councils	-	-	4,818.000	14,400.000
014115	District Council	-	-	5,911.063	-
	Miscellaneous			5,911.063	-
	PC21031				
LQ5511	District Council	-	-	5,911.063	-
015	General Services	3,751.719	5,535.075	9,739.869	9,112.294
0151	Personnel Services	2,992.965	3,023.619	4,904.839	5,322.551
015101	Establishment Services General Administration	2,871.125	2,837.020	4,770.226	5,133.599
	General Administration				
	PC21010				
LQ4063	Services & General Administration Deptt.	2,232.130	1,455.024	1,520.677	2,517.131
LQ4090	Director General Protocol	61.747	66.362	73.509	66.948
LQ4306	Punjab Procurement Regulatory Authority (PPRA)	38.190	153.493	63.993	104.882
LQ4307	I & C Wing (S&GAD)	40.010	27.345	44.293	28.770
LQ4504	VIP Flight Maintenance & Operation Cell	56.518	105.729	238.940	127.865
LQ4507	Aviation Flight (RW)	144.429	379.273	2,062.301	135.116
LQ4536	O & M Wing (S&GAD)	56.356	65.565	68.990	70.755
LQ4556	Punjab Government Servants Housing Foundation (PGSHF)	-	-	-	967.842
LQ4638	Infrastructure Development Authority	188.806	418.405	568.405	449.619
LQ5039	Punjab Oversees Pakistan Commission	52.939	165.824	105.118	164.406
LQ5289	Punjab Agriculture Food and Drug Authority	-	-	24.000	500.265
015102	Human Resource Management	121.840	186.599	134.613	188.952
	General Administration				
	PC21010				
LQ4383	Management and Professional Development Department	76.587	133.437	76.088	134.426
LQ5992	Punjab Institute of Management and Professional Development Institute	45.253	53.162	58.525	54.526

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
0152	Planning Services	408.853	2,093.600	4,440.028	3,374.748
015201	Planning	408.853	2,093.600	4,440.028	3,374.748
	General Administration	PC21010	295.345	390.073	377.387
	LQ4068 Planning and Development Department		270.403	358.585	400.882
	LQ4772 Director General Monitoring & Evaluation		24.942	31.488	32.390
	Miscellaneous	PC21031	113.508	1,703.527	4,062.641
	LQ4286 Planning and Development Department		41.251	41.527	39.119
	LQ5327 Punjab Social Protection Authority		72.257	1,662.000	3,858.172
	LQ4555 Planning Offices		-	-	165.350
0153	Statistics	159.031	194.621	174.883	191.106
015301	Statistics	159.031	194.621	174.883	191.106
	Miscellaneous Departments	PC21023	159.031	194.621	174.883
	LQ4238 Bureau of Statistics		159.031	194.621	174.883
0154	Other General Services	190.870	223.235	220.119	223.889
015403	Centralized Printing And Publishing	190.870	223.235	220.119	223.889
	Stationery and Printing	PC21029	190.870	223.235	220.119
	BO4005 Govt. Press, Bahawalpur		26.978	31.512	28.593
	LQ4279 Controller Printing and Stationery		9.227	11.301	10.877
	LQ4280 Purchase of Stationery Stores		50.859	80.000	56.650
	LQ4281 Purchase of Plain Paper used with Stamps		10.399	12.003	14.000
	LQ4282 Government Press Lahore		93.407	88.419	109.999
019	Gen.Public Services Not Elsewhere Defined	1.087	1.953	1.953	1.999
0191	Gen.Public Services Not Elsewhere Defined	1.087	1.953	1.953	1.999
019120	Others	1.087	1.953	1.953	1.999
	Privy Purses	PC24045	0.800	1.600	1.600
	LQ4319 Maintenance Allowance to Ex-Rulers (Charged)		0.800	1.600	1.600
	Miscellaneous	PC21031	0.287	0.353	0.353
	DQ4007 Miscellaneous Expenditure on Tribes in D.G.Khan		0.230	0.286	0.286
	RQ4066 Miscellaneous Expenditure on Tribes in Rajanpur		0.057	0.067	0.067
03	Public Order And Safety Affairs	107,078.810	132,439.638	128,344.667	145,743.738
031	Law Courts	15,013.053	18,703.299	19,165.242	19,674.767
0311	Law Courts	15,013.053	18,703.299	19,165.242	19,674.767
031101	Courts/Justice	14,011.316	17,607.447	18,057.543	18,588.401
	General Administration	PC21010	67.821	85.944	91.189
	LQ4091 Punjab Service Tribunal		67.821	85.944	91.189
	Administration of Justice (Charged)	PC24011	2,794.977	3,317.140	4,245.345
	LQ4112 High Court (Charged)		2,794.977	3,317.140	4,245.345

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018	
Administration of Justice		PC21011	11,019.039	14,058.299	13,573.109	14,866.441
LQ4111	High Court		17.044	15.801	24.886	16.801
LQ4114	Session Courts		4,430.807	5,211.755	5,089.699	5,428.996
LQ4115	Civil Courts		6,429.877	8,670.798	8,276.283	9,226.841
LQ4116	Special Courts		114.641	128.159	152.378	158.582
LQ4117	Courts of Small Causes		26.670	31.786	29.863	35.221
Miscellaneous Departments		PC21023	129.479	146.064	147.900	156.363
LQ4226	Labour Courts		91.523	99.194	97.674	105.622
LQ4636	Punjab Appellate Tribunal -II Multan		-	21.293	24.507	24.844
LQ4475	Labour Appellate Tribunal Lahore		37.956	25.577	25.719	25.897
031102	Attorneys / Legal Services	PC21011	733.626	819.900	831.663	801.897
LQ5467	Solicitor's Department		44.221	41.915	38.274	43.147
LQ5468	Mufassil Establishment		378.848	442.859	454.866	415.894
LQ5469	Advocate General		310.557	335.126	338.523	342.856
031103	Punjab Judicial Academy	PC21011	266.917	274.578	274.578	283.005
LQ4472	Punjab Judicial Academy		266.917	274.578	274.578	283.005
031120	Others		1.194	1.374	1.458	1.464
Administration of Justice		PC21011	1.194	1.374	1.458	1.464
LQ4110	Administrative-General and Official Trustee		1.194	1.374	1.458	1.464
032	Police		78,646.031	89,552.014	91,105.429	96,449.722
0321	Police		78,646.031	89,552.014	91,105.429	96,449.722
032102	Provincial Police		71,339.506	80,552.839	82,673.404	87,180.112
Police		PC21013	71,339.506	80,552.839	82,673.404	87,180.112
LQ4125	Direction		4,571.345	4,483.081	6,952.758	3,769.119
LQ4126	Superintendence		314.767	376.684	328.947	385.032
LQ4127	District Police		60,303.183	63,813.752	64,535.882	69,261.446
LQ4129	Special Branch		2,233.904	3,710.604	2,582.066	3,674.301
LW4120	Elite Police Force		678.994	3,218.382	3,981.380	5,110.746
LQ5412	Punjab Safe City Authority		49.994	482.270	416.736	303.567
LQ4590	Counter Terrorism Department		3,187.319	4,468.066	3,875.635	4,675.901
032103	Local Police		305.386	386.142	358.717	468.999
Police		PC21013	305.386	386.142	358.717	468.999
DQ4005	Border Military Police (D.G. Khan)		143.005	172.633	160.263	201.561
DQ4006	Baluch Levy, D.G. Khan		79.396	115.467	104.708	156.739
RQ4002	Border Military Police (Rajanpur)		82.985	98.042	93.746	110.699
032108	Economic Crime Investigation		623.322	921.345	873.125	852.196
General Administration		PC21010	623.322	921.345	873.125	852.196
LQ4093	Anti-corruption Establishment		543.124	825.708	772.011	756.201
LQ4094	Special Judges Anti-Corruption Courts		80.198	95.637	101.114	95.995

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
032111	Training	1,787.175	2,201.312	1,888.665	2,294.672
	Police				
	PC21013	1,787.175	2,201.312	1,888.665	2,294.672
	LQ4136 Police Training Institutes	1,787.175	2,201.312	1,888.665	2,294.672
032113	Other Civil Armed Forces	3,751.999	4,719.761	4,292.121	4,659.151
	Police				
	PC21013	3,751.999	4,719.761	4,292.121	4,659.151
	LQ4131 Punjab Constabulary	3,751.999	4,719.761	4,292.121	4,659.151
032150	Others	838.643	770.615	1,019.397	994.592
	Police				
	PC21013	838.643	770.615	1,019.397	994.592
	LQ4133 Police Supplied to Public Deptts. Private Bodies and Persons	251.884	331.934	248.390	320.097
	LQ4134 Qaumi Razakar Organization	222.871	350.681	287.257	365.039
	LQ4135 Works	363.888	88.000	483.750	309.456
033	Fire Protection	52.869	68.979	407.158	888.120
0331	Fire Protection	52.869	68.979	407.158	888.120
033101	Administration	50.205	62.635	46.594	51.554
	Civil Defence				
	PC21032	50.205	62.635	46.594	51.554
	LQ4301 Administration	50.205	62.635	46.594	51.554
033102	Operations	2.664	6.344	360.564	836.566
	Civil Defence				
	PC21032	2.664	6.344	360.564	836.566
	LQ4302 Medical Establishment	2.664	6.344	2.003	5.161
	LQ5371 District Administration for Civil Defence	-	-	358.561	831.405
034	Prison Administration and Operation	6,521.054	10,063.254	8,413.400	9,322.627
0341	Prison Administration and Operation	6,521.054	10,063.254	8,413.400	9,322.627
034101	Jails and Convict Settlement	6,408.526	9,935.995	8,293.199	9,172.044
	Jails				
	PC21012	6,408.526	9,935.995	8,293.199	9,172.044
	LQ4118 Direction	79.392	98.859	82.477	92.943
	LQ4119 Central Jails	3,096.386	4,656.227	4,354.108	4,221.796
	LQ4120 District Jails	3,068.960	4,963.042	3,698.449	4,688.491
	LQ4121 Lock Ups	30.747	73.859	35.083	46.473
	LQ4122 Jails (manufactures) Central Jails	113.547	122.228	102.827	111.829
	LQ4123 District Jails	0.225	1.780	0.255	0.512
	LQ4124 Works	19.269	20.000	20.000	10.000
034120	Other Places of Detention and Correction	112.528	127.259	120.201	150.583
	General Administration				
	PC21010	112.436	126.959	120.051	150.283
	LQ4103 Reclamation and Probation Department	112.436	126.959	120.051	150.283
	Miscellaneous				
	PC21031	0.092	0.300	0.150	0.300
	LQ4287 State Prisoners and Detenues	0.092	0.300	0.150	0.300

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018	
036	Administration of Public Order	6,845.803	14,052.092	9,253.438	19,408.502	
0361	Administration	6,845.803	14,052.092	9,253.438	19,408.502	
036101	Secretariat / Administration	6,845.803	14,052.092	9,253.438	19,408.502	
	General Administration	PC21010	3,385.800	9,747.203	4,065.752	19,408.502
LQ4064	Home Department	907.266	6,473.807	894.492	7,328.056	
LQ4095	Crisis Management and Control Centre	1.984	7.778	2.994	7.305	
LQ4096	District Public Safety Commission	0.884	82.333	82.333	84.973	
LQ4097	Forensic Science Laboratory Punjab	839.084	870.593	1,011.864	1,058.803	
LQ4456	DG (Inspection)	11.983	24.217	15.339	28.904	
LQ4457	Directorate of Monitoring	73.215	108.186	90.372	116.224	
LQ4557	Punjab Emergency Service (Rescue 1122)	-	-	-	8,424.760	
LQ4558	Emergency Service Academy	-	-	-	132.271	
LQ5276	Public Prosecution Department	49.501	88.801	64.509	89.648	
LQ5283	Prosecutor General	1,196.379	1,641.181	1,489.874	1,652.988	
LQ5362	Child Protection Bureau	301.046	406.000	395.657	446.500	
LQ5470	Center for Professional Development of Public Prosecutors	4.458	44.307	18.318	38.070	
	Miscellaneous	PC21031	3,015.500	4,304.889	5,187.686	-
LQ4509	Rescue 1122 (Punjab Emergency Service)	2,908.273	4,185.779	5,068.128	-	
LQ4333	Punjab Emergency Services Academy	107.227	119.110	119.558	-	
	Civil Defence	PC21032	444.503	-	-	-
LQ4637	Rescue 1122 (Punjab Emergency Service)	444.503	-	-	-	
04	Economic Affairs	74,545.219	122,505.669	109,973.979	109,709.217	
041	Gen. Economic, Commercial & Labour Affairs	402.374	557.539	754.901	760.019	
0411	General Economic Affairs	217.071	370.219	346.231	289.827	
041102	Anthropological, Archaeological and Other	217.071	370.219	346.231	289.827	
	Miscellaneous Departments	PC21023	217.071	370.219	346.231	289.827
LQ4239	Archaeological	51.148	159.214	154.013	79.765	
LQ4358	Lahore Fort and Shalimar Gardens	49.888	57.650	52.210	56.041	
LQ4544	Archaeological (Devolved Offices)	116.035	153.355	140.008	154.021	
0412	Commercial Affairs	4.026	-	-	-	
041212	Trade Marks, Patents and Copyrights	4.026	-	-	-	
	Misc. Department	PC21023	4.026	-	-	-
LQ4225	Weights and Measures Trade Marks and Patent Rights	4.026	-	-	-	
0413	General Labour Affairs	181.277	187.320	408.670	470.192	
041305	Industrial Safety (Inspection of Boilers, Explosives, etc.)	2.412	-	-	-	
	Industries	PC21022	2.412	-	-	-
LQ4220	Inspectorate of Boilers	2.412	-	-	-	

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
041308	Wage Regulation	7.301	10.415	8.885	9.151
	Miscellaneous Department	7.301	10.415	8.885	9.151
	LQ4229 Minimum Wages Board	7.301	10.415	8.885	9.151
041310	Administration	171.564	176.905	399.785	461.041
	General Administration	62.240	66.092	105.899	45.507
	LQ4075 Labour and Human Resource Department	62.240	66.092	105.899	45.507
	Miscellaneous Department	109.324	110.813	293.886	415.534
	LQ4228 Directorate of Labour Welfare	109.324	110.813	293.886	415.534
042	Agri, Food, Irrigation, Forestry & Fishing	54,944.857	69,947.979	71,043.101	66,258.546
0421	Agriculture	28,649.250	36,931.018	38,857.704	29,652.742
042101	Administration/Land Commission	278.907	567.243	396.206	595.345
	General Administration	244.279	521.389	360.159	550.356
	LQ4081 Agriculture Department	77.898	225.976	144.728	243.259
	LQ4082 Food Department	45.778	66.417	60.646	77.453
	LQ4083 Livestock & Dairy Development Department	37.476	92.272	46.025	96.057
	LQ4084 Forestry Wildlife Fisheries & Tourism Department	46.044	53.495	59.858	62.160
	LQ4085 Cooperative Department	25.030	33.074	33.095	32.165
	LW4065 Cane Commissioner Punjab	12.053	50.155	15.807	39.262
	Agriculture	34.628	45.854	36.047	44.989
	LQ4191 Planning and Evaluation Cell	32.135	42.282	35.541	44.989
	LQ5306 Punjab Agricultural Supply Corporation(PAD&SC)	2.493	3.572	0.506	-
042102	Land Management (Land Record and Colonization)	3,645.215	4,491.276	3,952.048	3,714.355
	Land Revenue	3,645.215	4,491.276	3,952.048	3,714.355
	LQ4002 Superintendence	4.500	6.003	4.826	5.823
	LQ4003 Land Record-Superintendence	105.273	269.480	81.935	110.258
	LQ4004 Consolidation of Land Holdings Superintendence	7.753	10.371	9.076	9.909
	LQ4573 Consolidation of Land Holding District	291.336	514.150	331.248	345.985
	LQ4576 Forest Reserve and Grazing Land	5.992	21.370	11.667	10.164
	LQ4577 Land Reclamation and Protection	3.869	16.986	6.230	8.168
	LQ4579 Colonization	289.756	366.093	360.181	304.508
	LQ4581 Land Record-District Charges	2,936.736	3,286.823	3,146.885	2,919.540
042103	Agricultural Research and Extension Services	19,477.681	6,312.390	12,519.432	13,257.995
	Agriculture	19,477.681	6,312.390	12,519.432	13,257.995
	LQ4192 Subordinate and Expert Staff	197.554	210.918	290.582	465.714
	LQ4193 Extension Services Extension	591.662	752.117	2,636.465	5,424.179
	LQ4194 Extension Services Floriculture	113.568	126.407	140.136	147.656
	LQ4195 Extension Services Research	2,228.805	2,429.388	2,500.104	2,639.168
	LQ4196 On Farm Water Management Programme	93.266	103.467	683.575	1,217.649

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
LQ4197	Agricultural Engineering Soil Conservation & Boring Operations	15,910.423	2,215.807	5,814.300	2,451.798
LQ4198	Grant to Research Coordination Board Lahore	171.339	224.952	204.895	225.584
LQ4199	Works	0.560	0.500	5.384	193.000
LQ4200	Lumpsum Provision for Incentives	24.965	30.000	30.000	50.000
VQ4001	RADEC Vehari	21.600	27.058	25.477	38.110
LQ4765	Establishment of WTO Cell in Agriculture Deptt	2.682	6.365	4.350	15.833
LQ4529	Water Courses (Punjab Component)	33.770	38.269	38.269	45.579
LQ4530	Water Courses (Regional Offices)	37.117	58.309	45.346	75.881
LQ4641	Agriculture Delivery Unit (ADU)	-	-	36.242	180.728
LQ4781	Soil Survey of Punjab	50.370	88.833	52.024	68.561
LQ5368	Agriculture Commission	-	-	12.283	18.555
042104	Plants Protection and Locust Control				
	Agriculture				
	PC21018	349.763	444.876	436.471	518.021
	Agriculture	349.763	444.876	436.471	518.021
MP4006	Plant Protection and Locust Control	349.763	444.876	436.471	518.021
042106	Animal Husbandry	4,193.971	4,244.941	7,768.534	9,796.420
	Veterinary				
	PC21020	4,193.971	4,244.941	7,768.534	9,796.420
JG4121	Directorate of RCCSC Jhang	44.798	53.833	54.092	56.670
LQ4204	Direction - Extension	1,052.915	1,122.432	4,014.383	4,930.585
LQ4205	Direction - Research	12.584	13.832	15.743	19.729
LQ4206	Direction-Planning & Evaluation Cell	19.428	24.447	25.120	30.107
LQ4207	Superintendence	272.599	189.081	196.337	202.415
LQ4208	Veterinary Education & Research	140.240	220.231	209.918	241.210
LQ4209	Provincial Schemes (Research)	165.700	232.289	208.538	278.966
LQ4210	Mufassil Veterinary, Hospitals & Dispensaries	0.094	0.120	0.120	0.130
LQ4211	Field Control & Diseases - Extension	25.104	27.727	376.807	749.793
LQ4212	Field Control & Diseases - Research	147.902	71.124	63.394	77.293
LQ4213	Breeding Operations-Govt. Farms (Research)	246.912	295.838	248.195	302.305
LQ4214	Breeding Operations-Govt .Farms (Extension)	485.360	634.876	721.513	1,124.901
LQ4215	Provincial Schemes (Farms)	8.678	9.672	7.598	8.722
LQ4392	Breeding Operation Govtt- Farms (DLF)	457.148	525.791	484.458	518.645
LQ4393	Provincial Scheme (Extension)	25.916	30.793	29.267	27.461
LQ4516	Provincial Schemes - Director B.I	513.916	203.524	191.881	195.431
LQ4521	University of Veterinary and Animal Sciences, Lahore	77.233	50.000	184.108	80.885
LQ4570	Punjab Livestock & Dairy Development Board	30.000	-	-	-
MP4091	Directorate of Small Ruminant Multan	201.275	241.301	434.268	640.003
RA4134	Directorate of Poultry Research Institute	266.169	298.030	302.794	311.169
042107	CO-Operation	179.843	225.061	941.148	1,080.550
	Co-operation				
	PC21021	179.843	225.061	941.148	1,080.550
BO4004	Co-operative Training Institute, Bahawalpur	8.768	9.685	9.303	9.527

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
FQ4003	Co-operative Training College Faisalabad	41.430	41.859	43.637	40.157
LQ4216	Direction	61.105	70.820	156.389	75.536
LQ4217	Superintendence	68.540	102.697	731.819	955.330
042108	Subsidies	-	20,000.000	12,269.838	-
	Subsidies				
	PC21030	-	20,000.000	12,269.838	-
LQ5996	Subsidies on Agriculture	-	20,000.000	12,269.838	-
042113	Information and Statistics	523.870	645.231	574.027	690.056
	Agriculture				
	PC21018	523.870	645.231	574.027	690.056
LQ5299	Agriculture Census/Statistics	523.870	645.231	574.027	690.056
0422	Irrigation	12,313.562	13,307.281	14,689.702	13,635.819
042201	Administration	996.054	1,035.458	1,124.086	1,079.457
	General Administration				
	PC21010	253.986	324.413	316.088	350.753
LQ4086	Irrigation and Power Department	253.986	324.413	316.088	350.753
	Irrigation & Land Reclamation				
	PC21009	742.068	711.045	807.998	728.704
LQ4025	Chief Engineers	305.335	278.639	334.403	282.476
LQ4026	Chief Engineer (Water Treaty Implementation Cell)	43.309	30.942	44.177	33.668
LQ4027	Chief Engineer (Planning and Review)	62.190	64.893	62.272	64.046
LQ4028	Superintending Engineers	331.234	336.571	367.146	348.514
042202	Irrigation Dams	247.224	243.173	255.569	250.775
	Irrigation & Land Reclamation				
	PC21009	247.224	243.173	255.569	250.775
LQ4038	Irrigation Dams	247.224	243.173	255.569	250.775
042203	Canals Irrigation	8,837.385	10,147.252	10,932.685	10,476.595
	Irrigation & Land Reclamation				
	PC21009	8,837.385	10,147.252	10,932.685	10,476.595
LQ4029	Canal Irrigation (Executive)	7,309.705	8,637.478	9,317.345	8,962.633
LQ4030	Chashma Right Bank Canal (Exe.)	11.693	13.963	15.908	14.660
LQ4039	Canal Irrigation (SR)	1,451.819	1,437.232	1,506.210	1,391.965
LQ4764	Greater Thal Canal	7.883	20.727	12.784	23.926
LQ5309	Chasma Right Bank Irrigation Project Taunsa	4.772	9.705	5.931	9.871
LQ5310	Programme Monitoring and Implementation Unit	51.513	28.147	74.507	73.540
042204	Tubewells	1,155.927	1,023.934	1,238.950	953.328
	Irrigation & Land Reclamation				
	PC21009	1,155.927	1,023.934	1,238.950	953.328
LQ4040	Tubewells	1,155.927	1,023.934	1,238.950	953.328
042205	Equipment & Machinery Workshops	540.043	526.892	604.828	548.906
	Irrigation & Land Reclamation				
	PC21009	540.043	526.892	604.828	548.906
LQ4031	Excavator and Store Division	308.037	291.749	352.142	307.237
LQ4032	Moghalpura Irrigation Workshop	161.673	165.089	173.491	164.396
LQ4033	Bhalwal Irrigation Workshop	70.333	70.054	79.195	77.273

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
042206	Irrigation, Research and Design	181.626	180.572	183.584	171.758
	Irrigation & Land Reclamation				
	LQ4041 Research Institute	161.582	157.963	163.555	150.322
	LQ4042 Director Design	20.044	22.609	20.029	21.436
	PC21009	181.626	180.572	183.584	171.758
042250	Others	355.303	150.000	350.000	155.000
	Irrigation & Land Reclamation				
	LQ5945 Suspense	355.303	150.000	350.000	155.000
	PC21009	355.303	150.000	350.000	155.000
0423	Land Reclamation	285.054	285.404	320.091	302.631
042301	Administration	74.660	79.687	85.450	81.995
	Irrigation & Land Reclamation				
	LQ4047 Director Land Reclamation	74.660	79.687	85.450	81.995
	PC21009	74.660	79.687	85.450	81.995
042302	Water Logging and Salinity Control	210.394	205.717	234.641	220.636
	Irrigation & Land Reclamation				
	LQ4048 Water Logging and Salinity Control	210.394	205.717	234.641	220.636
	PC21009	210.394	205.717	234.641	220.636
0424	Forestry	2,869.819	3,434.837	3,694.085	4,066.954
042401	Preservation of Wildlife and Control of Hunting	609.965	692.637	673.775	708.116
	Miscellaneous Departments				
	LQ4242 Preservation of Wildlife & Control of Hunting	609.965	692.637	673.775	708.116
	PC21023	609.965	692.637	673.775	708.116
042402	Forestry	2,259.854	2,742.200	3,020.310	3,358.838
	Forestry				
	LQ4011 Direction	59.862	71.666	69.062	81.147
	LQ4013 Regional and Field Establishment	1,661.387	1,801.411	2,028.359	2,270.814
	LQ4014 Conservancy and Works	538.605	869.123	922.889	1,006.877
	PC21005	2,259.854	2,742.200	3,020.310	3,358.838
0425	Fishing	556.616	599.385	641.140	703.344
042501	Administration	556.616	599.385	641.140	703.344
	Fisheries				
	LQ4203 Fisheries	556.616	599.385	641.140	703.344
	PC21019	556.616	599.385	641.140	703.344
0426	Food	10,270.556	15,390.054	12,840.379	17,897.056
042601	Administration	199.904	390.054	840.377	2,897.056
	General Administration				
	LQ4071 Communication and Works Department	130.274	162.315	161.008	196.662
	PC21010	130.274	162.315	161.008	196.662
	Miscellaneous				
	LQ4619 Punjab Food Authority	69.630	227.739	679.369	2,700.394
	PC21031	69.630	227.739	679.369	2,700.394

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
042602	Subsidy	10,070.652	15,000.000	12,000.002	15,000.000
	Subsidy	PC21030	10,070.652	12,000.002	15,000.000
	LQ4283 Wheat	3,352.230	15,000.000	10,000.001	15,000.000
	Subsidy on Wheat	-	10,000.000	8,454.500	10,000.000
	Subsidy on Ramzan Package	-	5,000.000	-	5,000.000
	Subsidy on Sugar	-	-	1,545.501	-
	LQ5411 Secretary Planning & Development	930.500	-	-	-
	LQ4571 Subsidies To Transport Department	5,787.922	-	2,000.001	-
	043 Fuel and Energy	86.703	118.158	101.713	121.772
	0437 Others	86.703	118.158	101.713	121.772
043701	Energy Department	86.703	118.158	101.713	121.772
	General Administration	PC21010	86.703	101.713	121.772
	LQ4905 Energy Department	86.703	118.158	101.713	121.772
	044 Mining and Manufacturing	7,402.169	8,205.651	8,820.802	8,758.749
	0441 Manufacturing	6,909.012	7,428.605	8,217.793	8,041.133
044101	Support For Industrial Development	5,170.617	4,897.401	5,585.741	5,054.902
	Industries	PC21022	5,170.617	5,585.741	5,054.902
	LQ4219 Grant in Aid to TEVTA	5,170.617	4,897.401	5,585.741	5,054.902
044105	Administration	663.921	858.969	1,212.172	1,520.828
	General Administration	PC21010	438.278	609.017	1,155.202
	LQ4087 Industries Department	205.338	304.182	702.573	833.793
	LQ4382 Mines & Minerals Department	50.046	50.107	41.282	67.016
	LQ4776 District Consumer Protection Council	47.247	73.310	57.729	71.647
	LQ5277 Punjab Consumer Protection Council	30.835	34.598	34.406	34.658
	LQ5279 District Consumer Courts	104.812	146.820	134.500	148.088
	Industries	PC21022	225.643	241.682	365.626
	LQ4218 Headquarters Establishment	-	-	-	-
	LQ4551 Headquarters Establishment	168.545	170.152	232.284	322.272
	LQ4554 Punjab Skills Development Project	57.098	79.800	9.398	43.354
044120	Others	1,074.474	1,672.235	1,419.880	1,465.403
	Opium	PC21001	5.089	8.151	7.687
	LQ4001 Opium Factory	5.089	8.151	5.978	7.687
	Agriculture	PC21018	18.580	19.078	28.807
	BO4003 Karkhana Allat-e-Zaree Bahawalpur	18.580	27.900	19.078	28.807
	Industries	PC21022	1,050.805	1,394.824	1,428.909
	LQ4224 Grant-in-aid to Punjab Small Industries Corporation (PSIC)	1,050.544	1,326.601	1,394.724	1,420.110
	LQ4779 Sasti Roti Authority	0.261	309.583	0.100	8.799

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
0442	Mining	493.157	777.046	603.009	717.616
044201	Mining of Mineral Resources	493.157	777.046	603.009	717.616
	Other than Mineral Fuel				
	Industries	PC21022	493.157	603.009	717.616
	LQ4221 Headquarters Establishment		83.060	88.743	145.575
	LQ4223 Inspectorate of Mines		155.064	173.175	179.354
	LQ4331 Mines Labour Welfare Commissionerate		151.660	192.292	212.290
	LW4008 Regional Establishment		103.373	148.799	180.397
045	Construction and Transport	11,659.529	43,651.167	29,222.850	33,779.263
0452	Road Transport	7,311.540	39,446.322	21,978.748	27,718.306
045201	Administration	802.626	1,479.778	1,543.930	1,373.469
	General Administration	PC21010	564.481	1,129.673	791.092
	LQ4088 Transport Department		564.481	1,129.673	791.092
	Communications	PC21025	238.145	414.257	582.377
	LW4001 Chief Engineers		100.088	140.884	242.689
	LW4002 Superintending Engineer		138.057	273.373	339.688
045202	Highways, Roads and Bridges	6,371.736	7,339.328	8,765.650	10,766.650
	Communications	PC21025	6,371.736	8,765.650	10,766.650
	LQ4263 Executive Engineer		1,333.947	2,000.355	3,386.815
	LQ4264 Maintenance & Repair		4,351.680	5,641.207	5,653.000
	LQ4265 Tools and Plants		10.904	15.000	15.000
	LQ4628 Lahore Ring Road Authority		621.196	1,040.759	1,632.535
	LQ5298 Director Planning & Design		54.009	68.329	79.300
045205	Grants, Loans, Subsidies for Construction and Operation of Road Transport System	-	30,453.000	11,518.413	15,404.156
	Subsidies	PC21030	-	11,518.413	15,404.156
	LQ5995 Subsidies on Transport		-	11,518.413	15,404.156
045220	Others	137.178	174.216	150.755	174.031
	Communications	PC21025	137.178	150.755	174.031
	LW4003 Directorate of Bridges		18.575	21.469	29.030
	LW4004 Land Acquisition & Control Officers		58.927	67.573	73.898
	LW4005 Superintending Engineer/Project Cell		11.695	6.668	10.777
	LW4006 Road Research and Material Testing Institute		42.083	49.377	50.260
	LW4007 Sub-Project Management Unit		5.898	5.668	10.066
0457	Construction (Works)	4,347.989	4,204.845	7,244.102	6,060.957
045701	Administration	227.614	261.669	353.692	475.712
	Civil Works	PC21024	227.614	353.692	475.712
	LQ4351 Chief Engineers Works and Research Development		69.575	101.018	150.609
	LQ4352 Director Planning & Design		18.926	24.299	23.754
	LQ4354 Superintending Engineers		139.113	228.375	301.349

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account				Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
045702	Buildings And Structures			3,905.509	3,646.352	6,647.720	5,294.007
	Civil Works	(Charged)	PC24024	88.231	100.000	100.000	100.000
	LQ4250	Maintenance & Repair		88.231	100.000	100.000	100.000
	Civil Works		PC21024	3,817.278	3,546.352	6,547.720	5,194.007
	LQ4249	Executive Engineer		1,175.202	943.352	1,890.481	2,191.007
	LQ4251	Maintenance and Repairs		2,640.778	2,600.000	4,651.084	3,000.000
	LQ4256	Tools and Plants		1.298	3.000	6.155	3.000
045720	Others			214.866	296.824	242.690	291.238
	Civil Works		PC21024	214.866	296.824	242.690	291.238
	LQ4258	Chief Architect		172.377	246.053	189.713	239.111
	LQ4395	Director Building Research Station		42.489	50.771	52.977	52.127
047	Other Industries			49.587	25.175	30.612	30.868
0472	Subsidies			49.587	25.175	30.612	30.868
047202	Tourism			49.587	25.175	30.612	30.868
	Miscellaneous Departments		PC21023	49.587	25.175	30.612	30.868
	LQ4631	Tourism		36.548	10.000	20.000	15.000
	LQ5302	Department of Tourist Services		13.039	15.175	10.612	15.868
05	Environment Protection			144.919	193.035	274.293	401.764
053	Pollution Abatement			144.919	193.035	274.293	401.764
0531	Pollution Abatement			144.919	193.035	274.293	401.764
053101	Environment Protection			144.919	193.035	274.293	401.764
	Public Health		PC21017	144.919	193.035	274.293	401.764
	LQ4186	Environmental Protection Agency		144.919	193.035	274.293	401.764
06	Housing and Community Amenities			10,610.461	13,986.438	11,092.951	14,463.699
061	Housing Development			433.772	502.353	484.086	549.843
0611	Housing Development			433.772	502.353	484.086	549.843
061101	Administration			211.302	264.362	247.364	263.137
	General Administration		PC21010	130.683	166.190	154.323	158.968
	LQ4076	HUD & PHE Department		82.754	113.394	96.819	107.118
	LQ4077	Environment Protection Deptt		23.739	21.836	25.222	20.583
	LQ4552	Registrar Punjab Environmental Tribunal		24.190	30.960	32.282	31.267
	Housing and Physical Planning		PC21026	80.619	98.172	93.041	104.169
	LQ4275	Head Quarter Establishment		80.619	98.172	93.041	104.169
061102	Low Cost Housing			222.470	237.991	236.722	286.706
	Housing & Physical Planning Department		PC21026	222.470	237.991	236.722	286.706
	LQ4762	Field Formations		222.470	237.991	236.722	286.706

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
062 Community Development	728.398	1,065.001	1,967.165	1,184.091
0621 Urban Development	18.698	111.554	111.554	113.659
062101 Administration				
Public Health	PC21017	18.698	111.554	111.554
LQ4932 Fort Monroe Development Authority		18.698	111.554	111.554
0622 Rural Development	709.700	953.447	1,855.611	1,070.432
062202 Rural Works Programme	709.700	953.447	1,855.611	1,070.432
Miscellaneous	PC21031	709.700	953.447	1,855.611
LQ4288 Provincial Directorate		113.975	165.776	131.340
LQ4289 District Staff		331.633	415.672	1,407.493
LQ4291 Directorate of Katchi Abadis		33.460	47.614	33.338
LQ4309 Walled City of Lahore Authority		230.632	324.385	283.440
063 Water Supply	9,448.291	12,419.084	8,641.700	12,729.765
0631 Water Supply	9,448.291	12,419.084	8,641.700	12,729.765
063101 Administration	1,932.150	1,331.232	1,324.611	2,272.360
Public Health	PC21017	1,932.150	1,331.232	1,324.611
LQ4201 Chief Engineer (North Zone)		922.384	660.335	663.637
LQ4202 Chief Engineer (South Zone)		1,009.766	670.897	660.974
063103 GRANTS, LOANS & SUBSIDIES	7,516.141	11,087.846	7,317.089	10,457.399
Public Health	PC21017	7,516.141	11,087.846	7,317.089
LQ4340 DG Parks & Horticulture Authority		1,603.727	1,575.272	1,789.947
LQ4546 PHA Sargodha		-	70.000	52.500
LQ4547 PHA Sahiwal		133.222	62.000	62.000
LQ4548 PHA DG Khan		-	40.000	20.000
LQ4549 PHA Bahawalpur		42.500	50.000	50.000
LQ4550 PHA Gujranwala		38.247	45.000	45.000
LQ4901 MD PHA Faisalabad		268.236	400.049	400.049
LQ4903 MD PHA Multan		200.058	328.310	328.310
LQ4904 MD PHA Rawalpindi		142.981	168.213	168.213
LQ4324 Grant in Aid to WASA's		3,418.942	3,267.000	3,944.548
LQ4326 Punjab Large Cities Governance		1,668.228	5,082.002	456.522
063120 Others	-	0.006	-	0.006
Public Health	PC21017	-	0.006	-
LQ4512 Superintendence Engineer		-	0.003	-
LQ4513 Executive Engineer		-	0.003	-

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
07	Health	56,742.387	70,060.007	91,815.499	111,026.019
073	Hospital Services	48,627.961	64,779.772	77,297.601	86,328.087
0731	General Hospitals Services	48,062.788	63,985.521	76,589.454	85,569.530
073101	General Hospitals Services	48,062.788	63,985.521	76,489.454	85,569.530
	Health	PC21016	48,062.788	63,985.521	76,489.454
	BO4002 B.V. Hospital/QAMC	3,312.791	5,262.052	5,039.016	5,956.011
	FQ4001 DHQ Hospital / Allied Hospital Punjab Medical College	3,896.119	4,532.937	5,181.691	5,694.242
	FQ4551 Faisalabad Institute of Cardiology	1,022.357	1,165.153	1,366.820	1,527.815
	LQ4166 Model Chest Clinic	9.013	13.042	9.420	14.257
	LQ4167 Dental Hospital	214.584	255.093	335.645	302.099
	LQ4168 Pediatric Hospital/institute Lahore, Nursing School-cum-Hostel	2,322.880	3,023.883	3,278.155	3,760.544
	LQ4169 Other Hospitals & Dispensaries Mufassil Hospitals and Dispensaries	37.371	45.012	37.408	49.046
	LQ4171 Lahore General Hospital Lahore/PGMI	2,371.520	3,952.659	3,855.844	4,701.733
	LQ4172 Jinnah Hospital / AIMC	3,652.467	4,839.767	5,121.466	5,658.060
	LQ4173 Punjab Institute of Cardiology	1,854.830	2,446.187	2,258.822	3,024.364
	LQ4175 Ganga Ram Hospital / Fatima Jinnah Medical College	1,972.412	2,277.864	2,486.338	2,969.597
	LQ4176 Services Hospital / SIMS	2,962.734	3,282.835	3,560.116	3,850.144
	RA4004 Tuberculosis Sanitarium, Samli	98.992	113.703	143.284	124.731
	RA4005 DHQ / RGH / Holy Family Hospital / RMC	3,313.560	4,047.793	4,434.012	4,916.383
	RR4001 Sh. Zayed Hospital, R. Y. Khan	1,811.210	2,107.133	2,491.646	2,769.810
	MP4005 Nishtar Hospital/Nishtar Medical College	2,707.533	3,542.212	3,554.108	4,164.959
	MP4009 Multam Institute of Cardiology	1,185.430	1,340.005	1,371.922	1,599.037
	MP4010 Children Complex, Multan	492.400	734.749	674.856	1,170.012
	LQ5879 Mayo Hospital, Lahore	3,488.858	4,049.517	4,339.210	5,145.824
	LQ5882 Lady Willington Hospital, Lahore	487.127	572.567	599.160	656.013
	LQ5883 Lady Aitchison Hospital, Lahore	273.164	327.016	387.114	414.986
	LQ4469 Lumpsum Provision for Kidney Centers in Public Sector Hospitals	-	600.000	-	700.000
	LQ4458 Provision of free medicines to DHQ & THQ Hospitals	-	1,000.000	-	1,000.000
	LQ4471 Nishtar Institute of Dentistry, Multan	208.948	243.685	276.809	289.756
	LQ4012 Gujranwala Medical College	1,162.250	1,544.429	1,825.852	2,035.645
	LQ4035 Sialkot Medical College	875.364	1,422.247	1,661.071	1,828.941
	LQ4046 Sahiwal Medical College	664.784	946.789	1,154.197	1,335.105
	LQ4543 D G Khan Medical College	852.209	1,004.999	1,436.714	1,800.517
	LQ4618 Kot Khawaja Saeed Hospital, Lahore	556.091	572.050	675.836	851.266
	LQ5304 Government Said Mitha Hospital	326.347	393.188	426.700	457.890
	LQ4292 Shaikh Zayed Postgraduate Medical Institute, Lahore	2,318.038	2,504.527	2,551.171	2,100.000
	LQ4308 Rawalpindi Institute of Cardiology, Rawalpindi	1,392.391	1,710.860	1,623.188	1,809.750
	LQ4589 Nawaz Sharif Hospital Yakki Gate	525.752	643.983	739.036	765.662
	LQ4627 Shahdara Hospital, Lahore	423.885	509.112	616.897	657.661
	LQ5305 Punjab Health Care Commission	345.229	575.000	455.000	575.000

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
LQ5303	Mian Munshi Hospital, Lahore	-	-	152.332	435.071
LQ4629	Prevention and Control of Epidemics in Punjab	524.352	776.258	978.283	792.949
LW4096	Punjab Institute of Preventive Ophthalmology	85.256	149.658	120.339	191.511
LQ4933	Multan Institute of Kidney Disease	96.974	476.809	822.359	799.931
LQ4650	Wazirabad Institute of Cardiology	87.165	518.334	382.773	796.957
LQ4792	District Monitoring Officer	1.461	-	-	-
LQ4654	Policy and Strategic Planning Unit	-	75.936	87.831	90.120
LQ5041	Children Hospital FSD	128.940	386.478	396.712	475.288
LQ4655	National Program for Family Planning & Primary Health Clinic Punjab under IRMNCH of Nutrition Program	-	-	-	0.025
LQ4660	Allocation of funds for improvement of Health Facilities	-	-	-	6,310.818
LQ5270	Funds for DHQs/THQs in Punjab	-	-	9,580.301	1,000.000
073105	Punjab Health facilities Management Company	-	-	100.000	-
	Health	PC21016	-	100.000	-
LQ5045	Punjab Health facilities Management Company	-	-	100.000	-
0732	Special Hospital Services	565.173	794.251	708.147	758.557
073201	Special Hospital Services (Mental Hospital)	565.173	794.251	708.147	758.557
	Health	PC21016	565.173	708.147	758.557
LQ4181	Mental Hospital	565.173	794.251	708.147	758.557
074	Public Health Services	224.719	283.020	468.533	5,118.191
0741	Public Health Services	224.719	283.020	468.533	5,118.191
074104	Chemical Examiner and Laboratories	89.096	185.629	164.360	875.422
	Health	PC21016	89.096	185.629	875.422
LQ4183	Bacteriological Laboratory	14.923	15.704	16.110	17.942
LQ4184	Food Laboratory	14.423	-	-	-
LQ4185	Drug Laboratories	58.637	163.951	147.147	844.951
LQ4542	Chief Chemical Examiner Laboratory Punjab, Lahore	1.113	5.974	1.103	12.529
074107	Population Welfare Measures	135.623	97.391	304.173	4,242.769
	General Administration	PC21010	56.739	64.990	64.717
LQ4575	Directorate of P&P	17.134	19.046	19.235	18.787
LQ5364	Population Welfare Department	39.605	45.944	45.886	45.930
	Miscellaneous Department	PC21023	78.884	32.401	239.052
LQ4553	DG Population Welfare LHR	78.884	32.401	239.052	4,178.052
076	Health Administration	7,889.707	4,997.215	14,049.365	19,579.741
0761	Administration	7,889.707	4,997.215	14,049.365	19,579.741
076101	Administration	7,889.707	4,997.215	14,049.365	19,579.741
	General Administration	PC21010	396.726	974.022	1,130.242
LQ4074	Health Department	213.061	642.199	400.830	675.108

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account		Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
LQ4105	Drug Courts	33.665	45.957	45.503	165.240
LQ4795	Primary & Secondary Health Care	150.000	285.866	683.909	1,045.431
	Health	PC21016	7,492.981	12,919.123	17,693.962
LQ4160	Directorate of Nursing Services, Punjab	20.062	27.413	24.477	24.779
LQ4161	Superintendence	3,547.903	1,337.471	7,097.979	5,342.382
LQ4162	Grant-in-aid	2,467.211	823.300	3,403.980	9,544.300
LQ4163	Provincial Blood Transfusion Services	382.669	515.473	633.738	972.153
LQ4164	Central Medical Equipment Repair Workshop at Lahore	8.945	14.842	6.685	8.387
LQ4165	Audit Cell	15.154	18.908	16.269	26.914
LQ4560	Punjab Human Organ Transplant Authority	-	-	-	80.000
LQ4622	Punjab Institute of Preventive Ophthalmology	6.808	13.755	10.996	15.351
LQ4633	Aziz Bhatti Shaheed Hospital, Gujrat	378.553	408.125	748.792	764.327
LQ4786	DHQ Teaching Hospital, Sargodha	653.005	839.030	950.035	892.180
MP4004	Central Medical Equipment Repair Workshop at Multan	4.180	11.092	9.922	10.146
SQ4001	Central Medical Equipment Repair Workshop at Sargodha	8.491	13.784	16.250	13.043
08	Recreational, Culture and Religion	2,570.575	3,180.155	2,752.502	3,073.885
081	Recreational and Sporting Services	886.296	216.612	403.710	960.488
0811	Recreational and Sporting Services	886.296	216.612	403.710	960.488
081103	Zoo and other Entertainments Services	29.494	33.782	34.622	35.446
	Miscellaneous Departments	PC21023	29.494	33.782	34.622
LQ4240	Zoo and Other Entertainment Places	28.788	32.153	33.679	33.712
BO4055	Zoological Garden/Bahawalpur Museum	0.706	1.629	0.943	1.734
081105	Administration	856.802	182.830	369.088	925.042
	General Administration	PC21010	856.802	182.830	369.088
LQ4152	Grants to Punjab Sports Board	741.570	40.000	40.000	152.680
LQ4153	Directorate General Sports	81.152	105.837	292.593	723.574
LQ5142	Youth Affairs Sports Archeology	34.080	36.993	36.495	48.788
082	Cultural Services	570.809	1,499.818	704.059	587.603
0821	Cultural Services	570.809	1,499.818	704.059	587.603
082105	Promotion Of Cultural Activities	474.472	1,387.868	598.142	474.281
	Miscellaneous Departments	PC21023	474.472	1,387.868	598.142
LQ4241	Promotion of Cultural Activities	156.088	1,035.349	213.349	36.038
LQ4522	Lahore Arts Council Lahore	140.033	133.750	195.790	216.741
LQ4523	Punjab Council of Arts Lahore	142.795	174.721	146.006	170.044
LQ4525	Punjab Institute of Language Arts & Cult	35.556	44.048	42.997	51.458
082120	Others	96.337	111.950	105.917	113.322
	Public Health	PC21017	96.337	111.950	113.322
LQ4541	Project Director Bagh-e-Jinnah PHA	96.337	111.950	105.917	113.322

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
083	Broadcasting and Publishing	790.801	863.756	1,275.299	899.686
0831	Broadcasting and Publishing	790.801	863.756	1,275.299	899.686
083103	Publicity	111.209	140.135	633.567	158.702
	Agriculture	PC21018	109.911	138.448	632.075
	LQ4188 Agriculture Information Bureau		109.911	138.448	632.075
	Miscellaneous Departments	PC21023	1.298	1.687	1.492
	LQ4236 Compulsory Screening of Films		1.298	1.687	1.492
				1.492	1.475
083104	Public Relations	679.592	723.621	641.732	740.984
	Miscellaneous Departments	PC21023	679.592	723.621	641.732
	LQ4237 Public Relations		679.592	723.621	641.732
084	Religious Affairs	208.958	469.165	249.030	478.591
0841	Religious Affairs	208.958	469.165	249.030	478.591
084103	Auqaf	33.960	42.213	50.822	52.684
	General Administration	PC21010	33.960	42.213	50.822
	LQ4080 Auqaf Department		33.960	42.213	50.822
084104	Minority Affairs	-	200.000	-	200.000
	Miscellaneous Departments	PC21023	-	200.000	-
	LQ4632 Minorities		-	200.000	-
084105	Religious and Other Charitable Institutions	174.998	226.952	198.208	225.907
	Miscellaneous	PC21031	174.998	226.952	198.208
	LQ4299 Headquarters Establishment (Zakat)		37.004	50.809	40.104
	LQ4300 District Establishment (Zakat)		137.994	176.143	158.104
086	Admin. of Info., Recreation & Culture	113.711	130.804	120.404	147.517
0861	Admin. of Info., Recreation & Culture	113.711	130.804	120.404	147.517
086101	Administration	113.711	130.804	120.404	147.517
	General Administration	PC21010	57.208	87.288	82.406
	LQ4069 Information Culture and Youth Affairs Dept.		57.208	87.288	82.406
	Miscellaneous Department	PC21023	56.503	43.516	37.998
	LQ5473 Punjab Information Commission		56.503	43.516	37.998
09	Education Affairs and Services	44,808.725	64,566.166	53,773.551	44,339.058
091	Pre. & Primary Education Affair Services	867.974	1,115.866	1,002.998	1,118.288
0911	Pre. & Primary Education Affair Services	867.974	1,115.866	1,002.998	1,118.288
091103	Administration	60.767	69.476	135.210	187.632
	School Education	PC21015	60.767	69.476	135.210
	LQ4478 Direction (Elementary Education)		60.767	69.476	135.210

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
091120	Others	807.207	1,046.390	867.788	930.656
	School Education	PC21015	807.207	1,046.390	867.788
	LQ4480 Elementary Teachers Training College	807.207	1,046.390	867.788	930.656
092	Secondary Education Affairs and Services	17,836.598	30,415.006	24,448.202	12,730.428
0921	Secondary Education Affairs and Services	17,836.598	30,415.006	24,448.202	12,730.428
092102	Administration	11,226.070	20,452.149	16,183.158	1,343.738
	School Education	PC21015	11,226.070	20,452.149	16,183.158
	LQ4479 Direction (Secondary Education)	55.393	62.904	144.264	152.944
	LQ4481 Programme Management & Implementation Unit	11,170.677	20,389.245	16,038.894	1,190.794
092120	Others	6,610.528	9,962.857	8,265.044	11,386.690
	Higher Education	PC21015	6,610.528	9,962.857	8,265.044
	AQ4002 Cadet College Hassanabdal	170.000	80.000	80.000	90.000
	BO4008 Sadiq Public High School Bahawalpur	20.000	21.061	21.061	21.789
	LQ4483 Punjab Examination Commission	858.612	1,002.818	911.139	1,018.322
	LQ4487 Government Central Model School	77.524	101.951	77.819	97.271
	LQ4493 Chief Minister's Monitoring Force	254.030	539.701	340.127	546.943
	LQ4494 Miscellaneous Grants School Education	2,367.453	4,542.280	3,283.316	5,755.946
	LQ4496 In Service Teachers Training	2,796.064	3,593.237	3,377.295	3,678.158
	LQ4497 Lawrence College Ghora Gali Murree	10.596	10.596	110.596	115.596
	LQ4620 National Museum of Science & Technology Lahore	25.349	33.417	31.441	30.560
	LQ4621 National Education Equipment Center	30.900	37.796	32.250	32.105
093	Tertiary Education Affairs and Services	23,291.959	28,835.169	24,029.669	26,616.562
0931	Tertiary Education Affairs and Services	23,291.959	28,835.169	24,029.669	26,616.562
093101	General Universities / Colleges / Insts.	17,048.342	21,249.687	16,564.187	18,328.308
	Higher Education	PC21015	17,048.342	21,249.687	16,564.187
	LQ4145 Arts Colleges	17,048.342	21,249.687	16,564.187	18,328.308
093102	Professional/Technical Universities/ Colleges/Institutes	4,261.966	4,931.236	5,119.302	5,456.930
	School Education	PC21015	2,419.288	2,595.929	2,706.481
	LQ4146 Professional Colleges	172.313	182.954	194.299	171.176
	LQ4304 Commerce Colleges	2,246.975	2,412.975	2,621.710	2,535.305
	Health	PC21016	1,553.604	2,081.217	2,386.792
	LQ4154 Medical Schools	59.677	-	-	-
	LQ4155 College of Nursing, Punjab	42.920	63.429	49.489	59.166
	LQ4156 College of Community Medicines Lahore	203.994	300.685	228.657	281.916
	LQ4157 De-Montmorency College of Dentistry	119.587	155.600	170.451	180.419
	LQ4158 Provincial Health Development Centre	20.002	36.717	23.173	34.705

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account		Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018	
LQ4394	School of Allied Health Sciences Children, Lahore	6.202	26.366	6.802	28.130	
LQ4505	University of Health Sciences, Lahore	25.000	25.000	25.000	25.000	
LQ4559	College of Nursing KEMU Lahore	-	-	-	115.020	
LQ5242	Public Health Nursing School in Punjab	276.049	346.106	369.712	387.711	
LQ5878	School Nursing at Mayo Hospital, Lahore	90.021	98.094	110.923	5.754	
LQ4640	Postgraduate Institute of Allied Health Sciences, Faisalabad.	-	71.018	95.506	314.367	
LW4113	King Edward Medical University Lahore	710.152	958.202	889.423	954.604	
	Agriculture	PC21018	289.074	254.090	334.157	363.657
RA4006	University of ARID Agriculture	74.094	78.423	78.423	71.003	
LQ4190	Agriculture Training Institute	115.093	155.221	139.817	173.387	
LQ4777	University of Agriculture, Faisalabad	99.887	20.446	115.917	119.267	
093103	Administration	660.034	1,215.909	850.544	1,085.361	
	General Administration	PC21010	299.114	731.392	356.012	613.408
LQ4073	Literacy Department	45.119	61.338	52.661	72.784	
LQ4448	Higher Education Department	111.558	340.044	129.115	168.542	
LQ4451	School Education Department	129.707	315.294	160.256	357.402	
LQ4766	Monitoring and Evaluation Cell	12.730	14.716	13.980	14.680	
	School Education	PC21015	360.920	484.517	494.532	471.953
LQ4140	Direction (Colleges)	69.275	77.735	77.802	76.815	
LO4144	Education Management Information System	-	-	-	-	
LQ5308	Inspection (Colleges)	260.146	281.441	291.389	269.797	
LQ4332	Punjab Higher Education Commission	31.499	125.341	125.341	125.341	
093120	Others	1,321.617	1,438.337	1,495.636	1,745.963	
	Higher Education	PC21015	1,321.617	1,438.337	1,495.636	1,745.963
FQ4004	Government College University Faisalabad	14.318	12.560	23.806	12.560	
GU4003	University of Gujrat	80.153	78.487	116.406	78.487	
LQ4482	Government College University, Lahore	8.026	8.050	8.454	8.050	
LQ4485	Lahore College for Women University Lahore	165.217	127.906	157.814	131.434	
LQ4486	University of Education, Lahore	149.812	183.089	172.350	164.397	
LQ4488	Queen Mary College, Lahore	132.088	168.164	178.016	168.164	
LQ4489	Kinnaird College for Women Lahore	43.862	49.380	55.992	49.380	
LQ4490	Government Fatima Jinnah College for Women Chuna Mandi Lahore	100.866	110.488	115.572	111.255	
LQ4495	Miscellaneous Grants Higher Education	20.000	-	-	-	
LQ4499	Government Degree College Kahuta	20.000	21.432	27.300	21.432	
LQ4500	University of Sargodha	84.656	71.866	84.326	63.717	
LQ4788	Government College Women University Multan	133.862	224.096	188.860	194.374	
LQ4789	Government College Women University Sialkot	136.958	81.699	63.066	73.878	
LQ4790	Government College Women University Faisalabad	170.267	166.933	168.060	145.708	
LQ4791	Government College Women University Bahawalpur	45.279	116.437	117.864	105.377	
LQ5151	Information Technology University Lahore	16.253	17.750	17.750	417.750	

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
094	Education Services not definable by Level	168.238	195.815	187.994	232.889
0941	Education Services not definable by Level	168.238	195.815	187.994	232.889
094101	School For Handicapped / Retarded Persons	168.238	195.815	187.994	232.889
	General Administration	PC21010	29.479	38.227	33.865
LQ4378	Special Education Department		29.479	38.227	33.865
	Education	PC21015	138.759	157.588	154.129
LQ4148	Directorate of Special Education		138.759	157.588	154.129
095	Subsidiary Services to Education	338.058	438.607	364.888	455.085
0951	Subsidiary Services to Education	338.058	438.607	364.888	455.085
095101	Archives Library and Museums	338.058	438.607	364.888	455.085
	Museum	PC21014	116.568	159.069	120.718
LQ4527	Bahawalpur Museum Bahawalpur		23.720	30.928	26.369
LQ4528	Lahore Museum		90.059	124.141	90.549
LQ4625	Layllpur Museum Faisalabad		2.789	4.000	3.800
	School Education	PC21015	221.490	279.538	244.170
LQ4149	Libraries		115.200	66.718	69.393
LQ4418	Children Library Complex, Lahore		46.545	73.655	46.341
LQ4653	Punjab Public Library Lahore		-	59.210	55.375
LQ4424	Quaid-e-Azam Library, Lahore		59.745	79.955	73.061
097	Education Affairs, Services not elsewhere classified	2,305.898	3,565.703	3,739.800	3,185.806
0971	Education Affairs, Services not elsewhere classified	2,305.898	3,565.703	3,739.800	3,185.806
097120	Others	2,305.898	3,565.703	3,739.800	3,185.806
	Education	PC21015	2,282.960	3,537.150	3,711.995
LQ4591	Government Emerson College, Multan		202.929	217.365	222.995
LQ4592	Government Postgraduate College (W) Kutchery Road, Multan		59.578	-	-
LQ4593	Government Postgraduate College (W) Sialkot		31.424	-	-
LQ4594	Government College (W) Madina Town, Faisalabad		4.256	-	-
LQ4595	Government College (W) Gulberg, Lahore		19.392	127.631	160.568
LQ4596	Government Postgraduate College (W) Sargodha		122.456	135.505	138.857
LQ4597	Government Postgraduate College (W) Sahiwal		91.384	107.658	101.058
LQ4598	Government Postgraduate College (W) Samnabad Lahore		27.297	238.259	264.028
LQ4599	Government Postgraduate College (W) S.Town, Rawalpindi		189.003	190.738	216.441
LQ4600	Government College (W) DG Khan		63.865	76.095	79.879
LQ4601	Government Postgraduate Islamia College (W) Cooper Road, Lahore		11.699	249.421	266.839
LQ4602	Government Postgraduate (W) S.Town Gujranwala		124.648	126.481	147.274
LQ4603	Government College of Science, Wahdat Colony, Lahore		20.080	242.310	273.542
LQ4604	Government M.A.O. College, Lahore		17.484	208.638	234.373

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account		Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018	
LQ4605	Government Postgraduate College Sahiwal	167.672	205.028	179.217	182.459	
LQ4606	Government Ambala Muslim College Sargodha	88.596	95.280	99.820	84.905	
LQ4607	Government Postgraduate Gordon College, Rawalpindi	106.103	118.944	118.446	106.121	
LQ4608	Government Postgraduate College DG Khan	118.364	157.462	113.097	136.133	
LQ4609	Government Postgraduate College Chakwal	77.381	96.717	80.442	89.288	
LQ4610	Government Postgraduate College Jhelum	46.870	61.540	48.083	54.017	
LQ4611	Government Sadiq Egerton College, Bahawalpur	186.587	192.909	212.084	171.839	
LQ4612	Government Saddique Degree College (G) Bahawalpur	68.545	-	-	-	
LQ4613	Government Postgraduate College Samnabad Faisalabad	121.665	117.398	146.291	103.778	
LQ4614	Government Murray College Sialkot	122.794	119.378	129.351	106.087	
LQ4615	Government College (B) S.Town, Gujranwala	184.352	202.294	212.744	185.332	
LQ4617	Islamia College Civil Line Lahore	8.536	250.099	266.566	220.415	
	Miscellaneous	PC21031	22.938	28.553	27.805	27.993
GU4001	Training Institute Lalamusa	22.938	28.553	27.805	27.993	
10	Social Protection	27,554.779	5,460.323	7,122.565	6,943.927	
107	Administration	26,823.052	4,572.221	5,760.544	4,832.014	
1071	Administration	26,823.052	4,572.221	5,760.544	4,832.014	
107101	Relief Measures	22,080.862	1,557.951	1,684.034	1,608.998	
	Relief	PC21027	22,080.862	1,557.951	1,684.034	1,608.998
LQ4277	Relief Measures	22,080.862	1,557.951	1,684.034	1,608.998	
107102	Rehabilitation and Resettlement	27.849	39.982	34.679	39.624	
	Miscellaneous	PC21031	27.849	39.982	34.679	39.624
LQ4297	Settlement and Rehabilitation Organization	27.849	39.982	34.679	39.624	
107104	Administration	59.599	76.372	207.185	268.599	
	Miscellaneous	PC21031	59.599	76.372	207.185	268.599
LQ4295	Directorate of Social Welfare Women Development and Bait-ul-Maal	59.410	76.372	207.185	268.599	
LW4189	Directorate of Women Development Punjab	0.189	-	-	-	
107105	Flood Control and Drainage	4,654.742	2,897.916	3,834.646	2,914.793	
	Irrigation & Land Reclamation	PC21009	4,654.742	2,897.916	3,834.646	2,914.793
LQ4043	Chief Engineer (Flood Cell)	23.564	21.890	24.804	23.662	
LQ4044	Director Hydrology	13.840	14.607	14.385	14.642	
LQ4045	Drainage	4,590.476	2,740.761	3,726.240	2,756.086	
LQ4639	Supervisory Control and Data	-	17.305	5.745	22.402	
LQ4651	Flood Warning	8.115	30.294	18.326	23.677	
LQ4652	Hydraulic Structures Safety Evaluation	18.747	73.059	45.146	74.324	

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
108 Others	731.727	888.102	1,362.021	2,111.913
1081 Others	731.727	888.102	1,362.021	2,111.913
108101 Social Welfare Measures	731.727	888.102	1,362.021	2,111.913
General Administration	PC21010	129.670	164.767	131.127
LQ4078 Social Welfare Women Dev. & Bait-ul-Mal Department	21.782	27.528	25.517	26.843
LQ4079 Zakat and Ushr Department	21.360	27.750	25.100	27.445
LQ5035 Women Development Punjab	85.203	109.489	80.510	120.498
LQ5042 Punjab Commission on the Status of Women	1.325	-	-	-
Miscellaneous	PC21031	602.057	723.335	1,230.894
LQ4296 Social Services & Community Dev.	542.128	639.945	1,158.153	1,817.275
LQ4434 Punjab Social Services Board, Lahore	-	-	-	-
LQ5036 D.G. Women Development Punjab	59.929	83.390	72.741	119.852
TOTAL CURRENT REVENUE EXPENDITURE (Gross)	729,904.615	849,947.178	899,571.309	1,020,838.968
<i>Charged</i>	<i>14,703.045</i>	<i>18,867.004</i>	<i>20,985.461</i>	<i>20,904.924</i>
<i>Voted</i>	<i>637,258.253</i>	<i>831,080.174</i>	<i>878,585.848</i>	<i>999,934.044</i>
<i>Subsidies</i>	<i>(10,070.652)</i>	<i>(65,453.000)</i>	<i>(35,788.253)</i>	<i>(30,404.156)</i>
TOTAL CURRENT REVENUE EXPENDITURE (NET)	641,890.646	784,494.178	863,783.056	990,434.812
<i>Charged</i>	<i>14,703.045</i>	<i>18,867.004</i>	<i>20,985.461</i>	<i>20,904.924</i>
<i>Voted</i>	<i>637,258.253</i>	<i>831,080.174</i>	<i>878,585.848</i>	<i>999,934.044</i>
TOTAL GENERAL REVENUE RECEIPTS	1,108,186.059	1,319,966.142	1,405,466.714	1,502,492.312
Net Revenue Account	378,281.444	470,018.964	505,895.405	481,653.344

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
CURRENT CAPITAL EXPENDITURE				
Debt Retirement	28,801.695	26,554.443	27,773.974	31,118.149
011404 Repayment of Principal Foreign Debt Payable to Federal Government	24,021.307	23,627.576	24,847.506	27,870.270
PC16048				
LQ4411 Other Foreign Exchange Loans	24,021.307	23,527.576	24,822.481	27,770.270
LQ4587 Payment on A/C of Exchange Rate Deterioration (Charged)	-	100.000	25.025	100.000
011503 Repayment of Principal Domestic Debt - Permanent	-	0.434	0.035	0.434
LQ4437 Loans Bearing Interest Compensation Bonds	-	0.434	0.035	0.434
PC16046				
011505 Domestic Debt Payable to Federal Government	4,780.388	2,926.433	2,926.433	3,247.445
LQ4399 Cash Development Loan	3,946.663	2,128.208	2,128.208	2,425.516
LQ4406 Cash Development Loan (SCARP Tubewells)	833.725	798.225	798.225	821.929
014202 Transfer to Non Financial Institutions (Loans)	15,427.804	15,529.593	25,277.092	18,300.242
Loans to Non-Financial Institutions	15,427.804	15,529.593	25,277.092	18,300.242
PC12043				
014203 Government Servants	-	0.001	-	0.001
LQ4391 Provincial Government Civil	-	0.001	-	0.001
PC13035				
014203 Investment	1,000.000	10,000.000	6,507.647	5,000.000
LQ4461 Investment	1,000.000	10,000.000	6,507.647	5,000.000
PC13050				
0414 State Trading. (Ac.I)	32.040	40.133	78.030	485.661
041403 Medical Stores	32.040	40.133	78.030	485.661
LQ4390 Medical Store Depot	32.040	40.133	78.030	485.661
PC13034				
TOTAL CURRENT CAPITAL EXPENDITURE (A/c-II)	126,821.786	229,345.275	263,288.192	259,956.979
0414 State Trading: (Wheat) (Ac-II)				
041401 Food	51,589.986	147,105.160	160,349.188	164,056.679
LQ4387 Directorate of Food (Charged)	18,492.380	22,614.000	18,537.000	21,524.000
LQ4388 Directorate of Food (Voted)	32,053.441	123,299.061	140,680.663	141,316.421
LQ4389 District Establishment	1,044.165	1,192.099	1,131.525	1,216.258
PC16033				
PC13033				
PC13033				
LOANS FROM COMMERCIAL BANKS (Account No. II)				
011504 Repayment of Principal Domestic Debt - Floating	75,231.800	82,240.115	102,939.004	95,900.300
LQ4435 Cash Credit Accommodation Advance from Commercial bank (A/C II)	75,231.800	82,240.115	102,939.004	95,900.300
PC16047				
Account No. I	45,261.539	52,124.170	59,636.743	54,904.053
Account No. II	126,821.786	229,345.275	263,288.192	259,956.979
Total Receipts (Capital)	670.818	17,152.391	31,747.113	91,149.800
Surplus / Deficit (Current Capital A/c-I)	(44,590.721)	(34,971.779)	(27,889.630)	36,245.747

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018	
Current Expenditure - SUMMARY						
Grant	Description					
PC21001	Opium	5.089	8.151	5.978	7.687	
PC21002	Land Revenue	3,645.215	4,491.276	3,952.048	3,714.355	
PC21003	Provincial Excise	818.655	89.224	430.149	603.190	
PC21004	Stamps	637.807	789.546	584.295	788.185	
PC21005	Forests	2,259.854	2,742.200	3,020.310	3,358.838	
PC21006	Registration	56.850	104.991	66.795	87.793	
PC21007	Charges on Account of Motor Vehicles Acts	118.081	133.711	378.864	512.232	
PC21008	Other Taxes and Duties	564.326	960.365	934.287	1,544.330	
PC21009	Irrigation and Land Reclamation	17,042.676	16,364.856	18,582.439	16,549.113	
PC24044	Interest on Debt and Other Obligations (Charged)	11,002.370	14,458.986	15,627.475	16,141.345	
	General Administration	31,407.392	32,985.078	39,066.005	47,825.007	
PC24010		(Charged)	816.667	989.278	1,011.041	1,168.985
PC21010		(Voted)	30,590.725	31,995.800	38,054.964	46,656.022
	Administration of Justice	14,815.753	18,471.291	18,926.153	19,445.801	
PC24011		(Charged)	2,794.977	3,317.140	4,245.345	3,492.994
PC21011		(Voted)	12,020.776	15,154.151	14,680.808	15,952.807
PC21012	Jails and Convict Settlements	6,408.526	9,935.995	8,293.199	9,172.044	
PC21013	Police	79.392	88,630.669	90,232.304	95,597.526	
PC21014	Museums	116.568	159.069	120.718	160.501	
PC21015	Education	42,497.948	61,273.618	50,931.858	40,749.663	
PC21016	Health Services	57,763.642	71,069.811	92,350.220	107,284.263	
PC21017	Public Health	9,708.245	12,835.623	9,133.464	13,358.510	
PC21018	Agriculture	20,803.507	7,868.789	14,551.287	15,060.752	
PC21019	Fisheries	556.616	599.385	641.140	703.344	
PC21020	Veterinary	4,193.971	4,244.941	7,768.534	9,796.420	
PC21021	Co-operation	179.843	225.061	941.148	1,080.550	
PC21022	Industries	6,942.634	7,560.583	7,825.256	7,567.053	
PC21023	Miscellaneous Departments	2,606.027	3,972.819	3,229.210	7,475.749	
	Civil Works	4,347.989	4,204.845	7,244.102	6,060.957	
PC24024		(Charged)	88.231	100.000	100.000	100.000
PC21024		(Voted)	4,259.758	4,104.845	7,144.102	5,960.957
PC21025	Communications	6,747.059	7,848.071	9,330.662	11,523.058	
PC21026	Housing and Physical Planning	303.089	336.163	329.763	390.875	

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
PC21027	Relief	22,080.862	1,557.951	1,684.034	1,608.998
PC24045	Privy Purses (Charged)	0.800	1.600	1.600	1.600
PC21028	Pension	113,759.338	128,000.000	140,000.000	173,809.235
PC21029	Stationery and Printing	190.870	223.235	220.119	223.889
PC21030	Subsidy	10,070.652	65,453.000	35,788.253	30,404.156
PC21031	Miscellaneous	259,732.280	282,277.296	316,972.482	377,343.829
	<i>Provincial</i>	<i>7,547.666</i>	<i>10,739.946</i>	<i>54,066.837</i>	<i>16,143.829</i>
	Local Govts	252,184.614	271,537.350	262,905.645	361,200.000
	<i>Metropolitan Corporations</i>	-	-	<i>1,386.008</i>	<i>42,000.000</i>
	<i>Union Councils</i>	-	-	<i>4,818.000</i>	<i>14,400.000</i>
	<i>District Health Authorities</i>	-	-	<i>20,041.668</i>	<i>73,500.000</i>
	<i>District Education Authorities</i>	-	-	<i>101,534.775</i>	<i>230,100.000</i>
	<i>Distt. Govts</i>	<i>234,707.297</i>	<i>247,337.350</i>	<i>121,419.585</i>	-
	<i>TMA's</i>	<i>12,347.726</i>	<i>17,000.000</i>	<i>7,838.336</i>	-
	<i>UAs</i>	<i>4,096.003</i>	<i>6,000.000</i>	<i>4,808.340</i>	-
	<i>Cantonment</i>	<i>1,033.588</i>	<i>1,200.000</i>	<i>1,058.933</i>	<i>1,200.000</i>
PC21032	Civil Defence	497.372	68.979	407.158	888.120
*TOTAL CURRENT REVENUE EXPENDITURE		651,961.298	849,947.178	899,571.309	1,020,838.968
	Charged	14,703.045	18,867.004	20,985.461	20,904.924
	Voted	637,258.253	831,080.174	878,585.848	999,934.044

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
Current Capital Expenditure - SUMMARY					
Grant	Description				
PC12043	Loans to Municipalities / Autonomous Bodies etc (A/C-I)	<i>(Voted)</i> 15,427.804	15,529.593	25,277.092	18,300.242
	State Trading in Food Grain and Sugar	51,589.986	147,105.160	160,349.188	164,056.679
PC16033	State Trading in Food Grain and Sugar (A/C-II)	<i>(Charged)</i> 18,492.380	22,614.000	18,537.000	21,524.000
PC13033	State Trading in Food Grain and Sugar (A/C-II)	<i>(Voted)</i> 33,097.606	124,491.160	141,812.188	142,532.679
PC13034	State Trading in Medical Stores & Coal (A/C-I)	<i>(Voted)</i> 32.040	40.133	78.030	485.661
PC13035	Loans to Government Servants (A/C-I)	<i>(Voted)</i> -	0.001	-	0.001
PC13050	Investment (A/C-I)	<i>(Voted)</i> 1,000.000	10,000.000	6,507.647	5,000.000
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> 75,231.800	82,240.115	102,939.004	95,900.300
PC16048	Repayment of Loans from the Federal Government (A/C-I)	<i>(Charged)</i> 28,801.695	26,554.009	27,773.939	31,117.715
TOTAL CURRENT CAPITAL EXPENDITURE		172,083.325	281,469.445	322,924.935	314,861.032
CHARGED CAPITAL		122,525.875	131,408.558	149,249.978	148,542.449
	<i>Account-I</i>	28,801.695	26,554.443	27,773.974	31,118.149
	<i>Account-II</i>	93,724.180	104,854.115	121,476.004	117,424.300
VOTED CAPITAL		49,557.450	150,060.887	173,674.957	166,318.583
	<i>Account-I</i>	16,459.844	25,569.727	31,862.769	23,785.904
	<i>Account-II</i>	33,097.606	124,491.160	141,812.188	142,532.679
	Account No. I	45,261.539	52,124.170	59,636.743	54,904.053
	Account No. II	126,821.786	229,345.275	263,288.192	259,956.979

ESTIMATES OF DEVELOPMENT EXPENDITURE

(Rs. in million)

Function	Description	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
SUMMARY					
	TOTAL DEVELOPMENT EXPENDITURE (GROSS)	347,674.384	550,000.000	532,559.197	635,000.000
	DEVELOPMENT REVENUE EXPENDITURE	231,172.990	388,498.093	361,109.290	454,714.822
	DEVELOPMENT CAPITAL EXPENDITURE	116,501.394	161,501.907	171,449.907	180,285.178
	PC22036-Development	231,172.990	388,498.093	361,109.290	454,714.822
	PC12037-Irrigation Works	20,697.192	45,528.000	34,589.029	44,482.310
	PC12038-Agricultural Improvement & Research	139.933	565.395	153.588	134.476
	PC12040-Town Development	226.198	500.000	161.528	450.908
	PC12041-Roads & Bridges	74,500.988	78,989.267	101,346.021	90,700.000
	PC12042-Government Buildings	20,937.083	35,919.245	35,199.741	44,517.484

(Rs. in million)

Function	Description	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
FUNCTION WISE DEVELOPMENT EXPENDITURE					
DETAIL					
01	GENERAL PUBLIC SERVICE	69,058.498	65,662.612	112,059.832	106,588.553
011	Executive & Legislative Organs, Financial and Fiscal Affairs (Including Debt Servicing)	1,205.751	233.230	39,325.058	1,476.881
014	Transfers	66,092.141	20,078.353	60,547.077	19,164.254
015	General Services	1,760.606	45,351.029	12,187.697	85,947.418
03	PUBLIC ORDER & SAFETY AFFAIRS	3,732.570	13,031.752	12,303.933	3,210.941
031	Law Courts	41.300	-	3.878	-
032	Police	2,737.514	11,342.173	11,080.799	494.073
036	Administration of Public Order	953.756	1,689.579	1,219.256	2,716.868
04	ECONOMIC AFFAIRS	175,326.982	301,692.093	236,807.591	329,604.640
041	General Economic, Commercial & Labor Affairs	166.607	650.000	359.518	640.000
042	Agri. Food, Irrigation, Forestry & Fishing	24,662.589	72,447.140	49,144.731	73,214.160
043	Fuel and Energy	5,065.161	9,000.000	3,366.976	7,750.000
044	Mining and Manufacturing	5,203.460	12,370.458	6,171.323	16,311.650
045	Construction & Transport	139,963.340	206,492.245	177,620.692	231,465.204
047	Other Industries	265.825	732.250	144.351	223.626
05	ENVIRONMENT PROTECTION	49.092	185.000	160.807	540.000
055	Administration of Environment Protection	49.092	185.000	160.807	540.000
06	HOUSING & COMMUNITY AMENITIES	45,596.690	67,200.000	66,781.656	81,742.000
061	Housing Development	226.198	500.000	161.528	450.908
062	Community Development	27,372.021	21,700.000	35,801.123	23,814.092
063	Water Supply	17,998.471	45,000.000	30,819.005	57,477.000
07	HEALTH	30,520.435	31,774.404	56,764.337	42,149.488
073	Hospital Services	26,428.464	24,253.960	50,690.435	35,093.701
074	Public Health Services	4,091.971	6,872.092	5,775.380	6,664.860
076	Administration	-	648.352	298.522	390.927
08	RECREATION, CULTURE AND RELIGION	1,799.544	3,049.651	1,520.358	8,475.246
081	Recreational and Sporting Services	1,388.614	2,281.994	725.173	7,463.746
082	Cultural Services	304.461	667.657	690.972	821.500
084	Religious Affairs	106.469	100.000	104.213	190.000
09	EDUCATION AFFAIRS & SERVICES	19,336.030	63,012.835	40,337.799	61,433.431
091	Pre-Primary & Primary Education Affairs & Services	190.456	1,883.000	399.128	1,650.000
092	Secondary Education Affairs & Services.	13,496.546	47,299.692	22,748.438	47,127.677
093	Tertiary Education Affairs & Services.	5,498.057	13,161.130	16,999.428	12,109.242
094	Education Services not Definable by Level	150.971	669.013	190.805	546.512
10	SOCIAL PROTECTION	2,254.543	4,391.653	5,822.884	1,255.701
107	Administration (Relief Measures)	1,113.381	524.000	680.318	154.000
108	Others	1,141.162	3,867.653	5,142.566	1,101.701
TOTAL		347,674.384	550,000.000	532,559.197	635,000.000

(Rs. in million)

Function	Description	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
DEVELOPMENT REVENUE EXPENDITURE		231,172.990	388,498.093	361,109.290	454,714.822
PC22036-Development		231,172.990	388,498.093	361,109.290	454,714.822
011101	Parliamentary/Legislative Affairs	36.885	65.000	38.000	42.000
011104	Administrative Inspection	34.107	18.230	91.588	256.728
011111	Divisional Commissioner	350.000	-	38,900.000	-
011205	Tax Management (Custom, I.Tax, Excise)	784.759	150.000	295.470	1,178.153
014102	To District Governments	61,545.097	12,130.000	27,529.668	-
014103	To TMAs (Tehsil Town & Unions)	2,070.982	2,870.000	1,303.908	-
014108	District Health Authorities	-	-	2,360.770	-
014109	District Education Authorities	-	-	11,142.656	-
014110	Others	2,476.062	5,078.353	14,722.227	4,164.254
014111	Metropolitan Corporations	-	-	261.562	15,000.000
014112	Municipal Corporations	-	-	364.792	-
014113	Municipal Committees	-	-	1,772.348	-
014115	District Councils	-	-	1,089.146	-
015101	Establishment Services General Administration	230.630	53.463	1,080.875	61.750
015102	Human Resource Management	41.239	-	-	20.000
015201	Planning	1,488.737	45,297.566	11,106.822	85,865.668
031101	Courts/Justice	41.300	-	3.878	-
032102	Provincial Police	2,737.514	11,342.173	11,080.799	494.073
036101	Secretariat	953.756	1,689.579	1,219.256	2,716.868
041310	Administration	166.607	650.000	359.518	640.000
042101	Administration/Land Commission	58.324	118.257	94.257	70.000
042103	Agricultural Research & Extension Services	1,853.325	19,394.590	7,180.338	19,267.524
042106	Animal Husbandry	1,947.003	8,824.747	6,739.896	8,631.001
042203	Canal Irrigation	124.284	322.000	325.332	340.000
042401	Preservation of Wildlife & Hunting Control	64.783	230.703	118.201	320.205
042402	Administration	793.610	2,200.000	1,665.664	2,000.000
042501	Administration	293.435	375.866	236.851	505.845
042601	Administration	-	10.000	10.000	11.829
042650	Others	195.382	251.582	11.893	146.280
043502	Electricity Hydal	4,585.392	4,120.000	1,904.576	5,178.690
043701	Administration	88.468	30.000	162.400	30.000
044101	Support for Industrial Development	2,214.583	3,000.000	3,000.000	-
044120	Others	1,275.235	7,571.790	1,419.115	15,001.978
044201	Mining of Mineral Resor. O/t Mineral	1,713.642	1,798.668	1,752.208	1,309.672
045201	Administration	44,525.269	91,573.000	41,074.930	96,247.720

(Rs. in million)

Function	Description	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
045202	Highways, Roads & Bridges	-	10.733	-	-
047202	Tourism	265.825	732.250	144.351	223.626
055101	Administration	49.092	185.000	160.807	540.000
062103	Urban Development	20,193.619	17,200.000	24,360.494	15,982.092
062202	Rural Works Programme	7,178.402	4,500.000	11,440.629	7,832.000
063102	Works (Construction) and Operations	17,998.471	45,000.000	30,819.005	57,477.000
073101	General Hospital Services	25,740.742	24,253.960	50,690.435	35,093.701
073301	Mother and Child Health	687.722	-	-	-
074104	Chemicals Examiners & Laboratories	-	590.818	261.396	5,046.531
074107	Population Welfare Measures	3,726.483	1,321.274	4,983.790	1,410.000
074120	Others (Other Health Facilities and Preventive Measures)	365.488	4,960.000	530.194	208.329
076101	Administration	-	648.352	298.522	390.927
081105	Administration	1,388.614	2,281.994	725.173	7,463.746
082105	Information & Culture	304.461	667.657	690.972	821.500
084103	Auqaf	106.469	100.000	104.213	190.000
091103	Administration	190.456	1,883.000	399.128	1,650.000
092101	Secondary Education	13,496.546	47,299.692	22,689.131	47,127.677
092102	Administration	-	-	59.307	-
093101	General Universities / Colleges / Institutes	5,406.230	12,078.130	15,134.907	11,415.736
093102	Professional/Technical Universities/Colleges	91.827	1,083.000	1,289.288	693.506
093120	Others	-	-	575.233	-
094101	School for Handicapped / Retarded Person	150.971	669.013	190.805	546.512
108101	Social Welfare Measures	172.332	1,867.653	1,142.566	1,101.701
108104	Zakat & Ushr	968.830	2,000.000	4,000.000	-
DEVELOPMENT CAPITAL EXPENDITURE		116,501.394	161,501.907	171,449.907	180,285.178
PC12037-Irrigation Works		20,697.192	45,528.000	34,589.029	44,482.310
042202	Irrigation Dams	1,414.644	925.000	1,442.455	935.000
042203	Canal Irrigation	17,777.866	39,229.000	31,166.256	40,852.000
043502	Electricity -Hydal	391.301	4,850.000	1,300.000	2,541.310
107105	Flood Control & Drainage	1,113.381	524.000	680.318	154.000
PC12038-Agricultural Imp. & Research		139.933	565.395	153.588	134.476
042103	Agriculture Research and Extension Services	139.933	565.395	153.588	134.476
PC-12040-Town Development		226.198	500.000	161.528	450.908
061102	Low Cost Housing	226.198	500.000	161.528	450.908

(Rs. in million)

Function	Description	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
PC-12041-Roads & Bridges		74,500.988	78,989.267	101,346.021	90,700.000
045202	Highways Roads & Bridges	74,500.988	78,989.267	101,346.021	90,700.000
PC21042-Public Buildings		20,937.083	35,919.245	35,199.741	44,517.484
	School Education	-	460.308	2,601.089	6,232.323
	Higher Education	-	5,139.870	4,625.582	6,618.264
	Special Education	-	292.987	215.987	513.488
	Sports	-	3,218.006	2,052.828	1,043.254
	Primary & Secondary Healthcare	-	-	16.162	4,666.006
	Specialized Healthcare & Medical Education	-	-	-	4,209.000
	Health	-	11,037.276	7,962.803	-
	Social Protection	-	236.667	226.240	578.299
	PUBLIC BUILDINGS				
	Police	-	3,823.347	7,285.154	5,891.008
	Jails	-	2,096.423	2,198.690	1,652.560
	Home	-	404.100	333.621	172.000
	Judiciary	-	2,368.193	2,368.245	2,284.877
	S&GAD	-	606.906	888.390	897.413
	Board of Revenue	-	665.964	602.258	468.198
	Provincial Assembly	-	390.540	521.799	1,143.244
	Law & Parliamentary Affairs	-	150.000	150.000	374.066
	Communications & Works	-	138.000	59.000	132.512
	Governor Secretariat	-	115.253	70.253	57.600
	Planning & Development	-	150.000	313.230	-
	TEVTA	-	13.918	27.265	-
	Public Prosecution	-	54.944	48.499	55.976
	Agriculture	-	40.015	65.788	1,603.000
	Cooperative	-	89.743	99.368	-
	Wildlife	-	504.297	266.685	479.795
	Fisheries	-	379.134	280.645	344.155
	Food	-	613.418	163.626	353.720
	Women Development	-	50.000	39.630	100.000
	Local Government & Community Development	-	-	-	128.000
	Local Development Programme	-	-	-	50.000
	Livestock	-	402.253	494.533	910.999
	Industries, Commerce & Investment	-	15.210	15.188	48.022
	Mines & Minerals	-	44.332	42.332	190.328
	Population Planning	-	-	-	90.000
	Labour & HR Development	-	-	-	10.000
	Governance & Information Technology	-	101.000	-	300.000
	Emergency Services	-	592.000	850.002	603.019
	Tourism	-	67.750	89.555	156.374
	Transport	-	700.000	-	752.280
	Information, Culture & Youth Affairs	-	114.795	116.700	170.000
	Archeology	-	17.548	17.548	58.500
	Archives & Libraries	-	-	-	79.000
	Human Rights & Minority Affairs	-	735.000	29.998	808.000
	Planning & Development	-	90.048	61.048	286.204
	Special Program / Initiative	-	-	-	6.000
	GROSS TOTAL DEVELOPMENT EXP.	347,674.384	550,000.000	532,559.197	635,000.000

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
SUMMARY				
PUBLIC ACCOUNT				
F ASSETS - CREDITS	1,072,880.605	(1,079.215)	109,999.999	124,661.833
F ASSETS - DEBITS	(1,048,415.710)	-	(131,126.047)	(136,511.100)
ASSETS - NET	2,121,296.315	1,079.215	21,126.048	11,849.267
G LIABILITIES - CREDITS	(1,085,647.549)	(731,001.441)	(1,423,596.392)	(1,469,276.212)
G LIABILITIES - DEBIT	1,065,978.769	732,080.656	1,386,098.990	1,419,570.857
LIABILITIES - NET	(2,151,626.318)	(1,079.215)	37,497.402	49,705.355
NET PUBLIC ACCOUNT	(30,330.003)	0.000	(58,623.450)	(61,554.622)

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
DETAIL				
C R E D I T				
F01 CASH AND BANK BALANCES	1,074,006.671	-	111,429.593	126,162.907
F011 Balance with SBP	1,066,449.366	-	109,094.343	123,402.175
F01101 Non Food Account	986,832.772	-	100,578.733	114,083.864
F01102 Food Account	79,616.594	-	8,515.610	9,318.311
F016 Balance with NBP	7,557.305	-	2,335.250	2,760.732
F01603 Receipt Cler A/C (Food A/C)NBP	4,505.708	-	1,235.250	1,421.109
F01604 Receipt Cler A/C (Non Food A/C) NBP	3,051.597	-	1,100.000	1,339.623
F02 RECEIVABLE	(1,126.080)	(1,079.215)	(1,429.594)	(1,501.074)
F021 Loans and Advances	(1,126.080)	(1,079.215)	(1,429.594)	(1,501.074)
F02113 Account with Government Servants	(830.016)	(855.066)	(1,008.888)	(1,034.632)
F02119 OB Advances (Civil)	(23.551)	(20.004)	(35.050)	(48.011)
F02148 Forest Advances	(272.513)	(204.145)	(385.656)	(418.431)
F05 OTHER ASSETS	0.014	-	-	-
F051 Other Assets	0.014	-	-	-
F05102 Down Payment	0.014	-	-	-
TOTAL ASSETS	1,072,880.605	(1,079.215)	109,999.999	124,661.833
G01 CURRENT LIABILITIES	(479,197.021)	(410,294.122)	(626,477.154)	(690,799.208)
G011 Cheque Clearing Account	(489,696.066)	(410,294.122)	(630,592.879)	(696,422.523)
G01112 Ch. Pay. Cler. A/C (Food A/C) SBP	(4,054.773)	(1,145.053)	(5,488.210)	(6,203.511)
G01132 Cheque Payment Clearing Account (Non Food Account) SBP	(185,036.400)	(155,137.973)	(230,619.525)	(253,419.301)
G01142 Cheque Pay Clearing Account (Food Account)	(364.524)	(422.355)	(434.740)	(438.919)
G01147 Cheque Pay Clearance Account (Non Food Account) NBP	(135,213.868)	(130,019.412)	(163,721.909)	(186,211.121)
G01190 Special Drawing Account Cheques (SDA)	(165,026.501)	(123,569.329)	(230,328.495)	(250,149.671)
G012 Others	10,499.045	-	4,115.725	5,623.315
G01201 Outstanding Commitments	10,499.045	-	4,115.725	5,623.315
TOTAL CURRENT LIABILITIES	(479,197.021)	(410,294.122)	(626,477.154)	(690,799.208)

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
G05 CONTROL ACCOUNT	(241,633.597)	(4,748.978)	(339,508.981)	(351,227.904)
G051 Miscellaneous	(241,633.597)	(4,748.978)	(339,508.981)	(351,227.904)
G05105 Wages Clearing Account	(239,039.592)	(4,748.978)	(332,859.369)	(343,406.513)
G05107 Adjusting Account between Federal and Provincial Governments	(2,616.225)	-	(6,221.302)	(7,339.120)
G05110 State Bank Suspense	(432.620)	-	(550.103)	(615.280)
G05111 District Accounts Suspense	(58.624)	-	(80.110)	(85.515)
G05115 Adjusting Account between Provincial and District Governments	513.464	-	201.903	218.524
G06 TRUST ACCOUNT-FUND	(24,383.540)	(15,882.810)	(32,391.266)	(29,940.562)
G061 Provident Fund	(17,874.322)	(14,902.832)	(25,025.652)	(22,895.628)
G06103 General Provident Fund (Civil)	(17,700.577)	(14,830.172)	(24,840.350)	(22,692.109)
G06106 General Provident Fund (Forest)	(173.745)	(72.660)	(185.302)	(203.519)
G062 Benevolent Fund	(4,289.946)	-	(4,584.586)	(4,817.632)
G06201 Punjab Benevolent Fund	(570.294)	-	(600.320)	(605.421)
G06214 Federal Government Employees Benevolent Fund	(2,739.722)	-	(3,000.423)	(3,220.000)
G06215 District Government Employees Benevolent Fund	(105.454)	-	(108.328)	(110.900)
G06220 Punjab Benevolent Fund (Non-Gazetted)	(874.476)	-	(875.515)	(881.311)
G063 Welfare Fund	(1,224.829)	-	(1,240.268)	(378.198)
G06305 Mines Labour Housing General Welfare Fund	(435.073)	-	(440.151)	442.802
G06309 Punjab Police Welfare Fund	(764.350)	-	(771.817)	(790.000)
G06311 Lahore High Court Employees Welfare Fund	(15.271)	-	(16.300)	(18.000)
G06315 Judicial Officer's Welfare Fund	(10.135)	-	(12.000)	(13.000)
G064 Insurance Fund	(994.443)	(979.978)	(1,540.760)	(1,849.104)
G06408 Provincial Government Employees Group Insurance Fund	(959.440)	(965.358)	(1,515.450)	(1,821.441)
G06411 District Government Employees Insurance Fund	(19.647)	(14.620)	(25.310)	(27.663)
G06412 Local Fund Government Employees	(2.684)	-	-	-
G06413 Group Insurance Fund for Govt Employees	(2.124)	-	-	-
G06414 Insurance Fund of Employees of Punjab Emergency	(10.548)	-	-	-

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
G10 TRUST ACCOUNTS-OTHERS	(164,212.665)	(128,158.431)	(217,048.689)	(225,872.114)
G101 Account of Other Departments	(17,478.375)	(14,092.631)	(32,058.790)	(37,037.830)
G10111 Food Department Deposit	(485.004)	-	491.309	494.884
G10113 PWD Deposits	(13,773.291)	(11,106.415)	(27,624.411)	(32,301.929)
G10123 Transfer between Forest Offices	(3.280)	-	-	-
G10125 Transfer between PW Offices	(9.387)	-	-	-
G10131 Forest Cheques	(3,207.413)	(2,986.216)	(4,925.688)	(5,230.785)
G103 Other Deposits an Reserves	(263.849)	-	-	-
G10304 Zakat Collection Account	(263.849)	-	-	-
G104 Other Remittances	(146,470.441)	(114,065.800)	(184,989.899)	(188,834.284)
G10402 Forest Remittances	(1,014.955)	(1,087.966)	(2,044.525)	(2,519.415)
G10407 PWD Remittances	(79.007)	-	-	-
G10408 Remittance into Treasuries	(4,244.637)	(3,569.997)	(6,635.387)	(7,141.900)
G10409 Works Audit Suspense	10.583	(320.579)	-	-
G10418 Exchange Account between Civil and Pakistan Post	(0.055)	-	-	-
G10419 Exchange Account between Civil and Defence (in Navy)	(0.017)	-	-	-
G10425 Cheques	(138,137.594)	(107,109.819)	(171,686.462)	(173,386.657)
G10429 Internal Cheques (Public Works)	(3,004.759)	(1,977.439)	(4,623.525)	(5,786.312)
G11 SPECIAL DEPOSIT - INVESTMENTS	(171,928.347)	(168,366.815)	(203,652.894)	(166,724.562)
G112 Others Deposits Account	(171,928.347)	(168,366.815)	(203,652.894)	(166,724.562)
G11212 Deposits of Sugar Cane Development Cess Fund	(2,025.116)	(2,513.685)	(2,113.000)	(2,951.649)
G11215 Revenue Deposits	(53,039.494)	(51,597.769)	(59,021.879)	(50,421.781)
G11217 Personal Deposits	(61,288.164)	(55,797.998)	(73,320.502)	(55,210.111)
G11218 Forest Deposit	(363.274)	(293.738)	(380.545)	(390.110)
G11226 Deposit/and in favour of the Chief Settlement Commissioner	(12.315)	(13.291)	(14.220)	(17.525)
G11238 Security Deposit of Supply Cell	(222.106)	(94.816)	(230.525)	(238.111)
G11264 Assignment Account (ADB)	(12,760.701)	(13,447.663)	(14,321.505)	(14,200.525)
G11265 Assignment Account (Civil)	(37,840.091)	(41,015.400)	(50,005.597)	(38,222.425)
G11275 Deposit Account for the Production of Balanced Feed	(175.358)	(152.054)	(85.400)	(90.000)
G11276 Security Deposit of Private Companies	(524.411)	-	(528.624)	(531.000)
G11277 Contribution Govt. Servant Housing Foundation.	(2,092.782)	(2,035.552)	(2,071.110)	(2,660.525)

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
G11278 Deposit for Number Plats & Smart Registration Cards	(1,030.598)	(1,404.849)	(1,000.321)	(1,132.525)
G11290 Securities Deposits from Contractors / Suppliers	(476.328)	-	(478.559)	(574.000)
G11294 Deposit Account for Pb. Driving Licence Fee	(77.609)	-	(81.107)	(84.275)
G12 SPECIAL DEPOSIT FUND	(4,292.379)	(3,550.285)	(4,517.408)	(4,711.862)
G127 Others Funds	(4,292.379)	(3,550.285)	(4,517.408)	(4,711.862)
G12713 Income Tax deduction from Salaries	(1,746.737)	(2,327.937)	(2,452.611)	(2,444.395)
G12714 Income Tax deduction from Contractors/Supp	(1,744.985)	(1,156.458)	(1,253.037)	(1,446.221)
G12717 District Fund	(16.476)	-	(18.309)	(21.125)
G12720 Punjab Market Committee Fund	(62.191)	(65.890)	(66.901)	(70.560)
G12777 Sales Tax deduction at Source under Sales Tax Special Procedure (Withholding) Rules, 2007	(721.990)	-	(726.550)	(729.561)
Total Deposits and Reserves	(606,450.528)	(320,707.319)	(797,119.238)	(778,477.004)
TOTAL LIABILITIES	(1,085,647.549)	(731,001.441)	(1,423,596.392)	(1,469,276.212)
Total Public Account Credit	(12,766.944)	(732,080.656)	(1,313,596.393)	(1,344,614.379)
TOTAL PROVINCIAL RECEIPTS	1,268,048.834	2,413,497.279	3,068,651.834	3,315,314.379
ACCOUNT NO.I (PCF)	1,140,521.468	2,184,152.004	2,805,363.642	3,055,357.400
ACCOUNT NO.II (PCF)	127,527.366	229,345.275	263,288.192	259,956.979
GRAND TOTAL	1,268,048.834	2,413,497.279	3,068,651.834	3,315,314.379

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
PUBLIC ACCOUNT OF THE PROVINCE (P)				
<u>DISBURSEMENT</u>				
CURRENT ASSETS				
F01 CASH AND BANK BALANCES	(1,048,750.192)	0.000	(131,471.657)	(136,862.271)
F011 Balance with SBP	(1,041,192.887)	-	(127,518.321)	(132,741.624)
F01101 Non Food Account	(961,468.919)	-	(120,332.301)	(125,339.766)
F01102 Food Account	(81,470.337)	-	(9,111.330)	(9,525.309)
F01118 Receipt Clearing Account SBP	1,746.369	-	1,925.310	2,123.451
F016 Balance with NBP	(7,557.305)	-	(3,953.336)	(4,120.647)
F01603 Receipt Cler A/C (Food A/C)NBP	(4,505.708)	-	(1,821.336)	(2,001.336)
F01604 Receipt Cler A/C (Non Food A/C) NBP	(3,051.597)	-	(2,132.000)	(2,119.311)
F02 RECEIVABLES	334.482	-	345.610	351.171
F021 Loans and Advances	334.482	-	345.610	351.171
F02148 Forest Advances	334.482	-	345.610	351.171
TOTAL ASSETS	(1,048,415.710)	-	(131,126.047)	(136,511.100)
G LIABILITIES				
G01 Current Liabilities	475,757.909	409,305.191	626,970.365	667,537.443
G011 Cheque Clearing Account	486,366.199	409,305.191	633,081.819	673,862.752
G01112 Ch. Pay. Cler. A/C (Food A/C) SBP	4,048.741	-	5,235.671	5,641.311
G01132 Ch. Pay. Cler. A/C (Non Food A/C) SBP	182,180.790	164,242.323	245,512.630	260,964.520
G01142 Cheque Payment Clearing Account (Food Account) NBP	364.078	-	370.525	373.491
G01147 Cheque Pay Clearance Account (Non Food Account) NBP	135,312.243	128,713.480	179,421.525	188,483.228
G01175 Cheque Pay Clearing A/C (District A/C) SBP	(19.453)	-	(21.387)	(23.911)
G01190 Outstanding Commitments	164,479.800	116,349.388	202,562.855	218,424.113
G012 Others	(10,608.290)	-	(6,111.454)	(6,325.309)
G01201 Outstanding Commitments	(10,608.290)	-	(6,111.454)	(6,325.309)
G05 Control Account	240,190.292	2,753.277	346,581.457	371,564.093
G051 Miscellaneous	240,190.292	2,753.277	346,581.457	371,564.093
G05105 Wages Clearing Account	239,075.199	-	345,354.740	370,276.162
G05106 Inter Provincial Settlement Account	(23.729)	103.064	(25.626)	(28.311)
G05107 Adjusting Account between Federal and Provincial Governments	616.548	932.288	700.530	732.439

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account		Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
G05110	State Bank Suspense	124.736	1,212.358	140.116	145.728
G05111	District Accounts Suspense	75.060	273.033	80.624	91.202
G05112	Letter of Credit Suspense	533.546	571.021	550.401	572.201
G05115	Adjusting Account between Provincial & District Governments	(211.068)	(338.487)	(219.328)	(225.328)
G06	Trust Account Fund	21,280.786	22,384.260	28,126.413	29,474.694
G061	Provident Fund	15,890.402	16,952.806	22,049.685	23,064.341
G06103	General Provident Fund (Civil)	15,781.927	16,952.806	21,934.160	22,944.670
G06106	General Provident Fund (Forest)	108.475	-	115.525	119.671
G062	Benevolent Fund	3,773.176	3,841.379	4,195.130	4,500.737
G06201	Punjab Benevolent Fund	493.988	-	503.604	505.331
G06214	Provincial Govt. Employees Benevolent Fund	2,516.621	3,841.379	2,921.205	3,219.525
G06220	Punjab Benevolent Fund (Non-Gazetted)	762.567	-	770.321	775.881
G063	Welfare Fund	798.373	839.596	873.397	892.284
G06305	Mines Labour Housing General Welfare Fund	0.102	0.129	0.135	0.153
G06309	Punjab Police Welfare Fund	783.210	823.732	855.523	870.900
G06311	Lahore High Court Employees Welfare Fund	14.980	15.684	17.624	21.101
G06315	Judicial Officer's Welfare Fund	0.081	0.051	0.115	0.130
G064	Insurance Fund	818.835	750.479	1,008.201	1,017.332
G06408	Provincial Government Employees Group Insurance Fund	818.835	750.479	1,008.201	1,017.332
G10	TRUST ACCOUNTS-OTHERS	161,845.453	124,826.947	184,995.224	194,708.066
G101	Account of Other Departments	19,254.213	15,918.331	23,012.405	29,822.262
G10111	Food Department Deposits	646.223	772.161	670.525	681.263
G10113	Pak PWD Deposits	15,349.974	12,299.683	18,700.679	24,821.749
G10123	Transfer between Forest Offices	2.710	-	-	-
G10131	Forest Cheques	3,255.306	2,846.487	3,641.201	4,319.250
G103	Other Deposits & Reserves	236.157	-	-	-
G10304	Zakat Collection Account	236.157	-	-	-

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
G104 Other Remittance	142,355.083	108,908.616	161,982.819	164,885.804
G10402 Forest Remittances	1,113.093	1,415.234	1,219.544	1,321.111
G10408 Remittance into Treasuries	1,403.787	-	1,621.709	1,725.000
G10409 Works Audit Suspense	204.447	18,658.280	238.900	241.891
G10425 Cheques	138,338.784	88,835.102	157,597.365	160,286.361
G10429 Internal Cheques (Public Works)	1,294.972	-	1,305.301	1,311.441
G11 SPECIAL DEPOSIT - INVESTMENTS	163,516.177	161,604.891	194,057.469	151,015.340
G111 Investment Deposit Accounts	-	2,000.000	1,000.000	1,000.000
G11128 Punjab General Provident Investment Fund	-	2,000.000	1,000.000	1,000.000
G112 Others Deposits Account	163,516.177	159,604.891	193,057.469	150,015.340
G11212 Deposits of Sugar Cane Dev. Cess Fund	39.619	-	47.511	52.525
G11215 Revenue Deposits	37,111.218	159,604.891	57,106.859	30,581.975
G11217 Personal Deposits	59,943.188	-	73,163.277	76,832.858
G11218 Forest Deposits	300.882	-	318.723	330.115
G11238 Security Deposit of Supply Cell	438.745	-	455.621	463.310
G11264 Assignment account (ADB)	23,841.031	-	16,620.918	17,409.511
G11265 Assignment Account (Civil)	37,778.973	-	40,413.670	18,705.487
G11275 Deposits account Govt. Livestock Farms (Balanced Feed)	148.183	-	151.626	157.233
G11276 Security Deposit of Private Companies	518.284	-	521.200	526.916
G11277 Contribution GHSF	2,108.002	-	2,300.458	2,715.686
G11278 Deposit for number plats & Smart Reg. Cards	1,035.873	-	1,690.153	1,960.111
G11290 Securities Deposits from Contractor / Suppliers	217.965	-	225.682	233.111
G11294 Deposit Account for Pb. Driving License Fee	34.214	-	41.771	46.502
G12 Special Deposit Fund	3,388.152	11,206.090	5,368.062	5,271.221
G127 Other Funds	3,388.152	3,206.090	368.062	1,271.221
G12713 Income Tax Deduction from Salaries	1,687.620	1,706.915	121.520	323.911
G12714 Income Tax Deduction from Contractor / Suppliers	1,180.278	1,107.600	112.110	451.167
G12720 Punjab Market Committee Fund	59.108	74.477	63.111	90.229
G12777 Adv. pmt of tax U/S 53 of the I.tax Ord.	461.146	317.098	71.321	405.914
G128 Pension Fun	-	8,000.000	5,000.000	4,000.000
G12801 Punjab Pension Fund	-	8,000.000	5,000.000	4,000.000
TOTAL LIABILITY	1,065,978.769	732,080.656	1,386,098.990	1,419,570.857

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
H01 EQUITIES	823.430	-	-	-
H011 Equities	823.430	-	-	-
H01101 Residual Equity	823.430	-	-	-
TOTAL EQUITIES	823.430	-	-	-
Total Public Account Expenditure	18,386.489	732,080.656	1,254,972.943	1,283,059.757
NET PUBLIC ACCOUNT (P)	5,619.545	0.000	(58,623.450)	(61,554.622)
Total Provincial Disbursement	1,190,105.496	2,413,497.279	3,010,028.384	3,253,759.757
Account No. I (PCF)	1,063,283.710	2,184,152.004	2,746,740.192	2,993,802.778
Account No. II (PCF)	126,821.786	229,345.275	263,288.192	259,956.979
GRAND TOTAL	1,190,105.496	2,413,497.279	3,010,028.384	3,253,759.757

ADP RESOURCES

(Rs. in million)				
Head of Account	Accounts 2015-2016	Budget Estimates 2016-2017	Revised Estimates 2016-2017	Budget Estimates 2017-2018
REVENUE ACCOUNT				
General Revenue Receipts	1,108,186.059	1,319,966.142	1,405,466.714	1,502,492.312
Current Revenue Expenditure	729,904.615	849,947.178	899,571.309	1,020,838.968
Net Revenue Account	378,281.444	470,018.964	505,895.405	481,653.344
CAPITAL ACCOUNT (ACCOUNT NO.I)				
Current Capital Receipts	670.818	17,152.391	31,747.113	91,149.800
Current Capital Expenditure	45,261.539	52,124.170	59,636.743	54,904.053
Surplus / Deficit (Capital)	(44,590.721)	(34,971.779)	(27,889.630)	36,245.747
PUBLIC ACCOUNT				
Credit	(12,766.944)	(732,080.656)	(1,313,596.393)	(1,344,614.379)
Disbursement	18,386.489	732,080.656	1,254,972.943	1,283,059.757
Net Revenue Account	378,281.444	470,018.964	505,895.405	481,653.344
Net Capital Account	(44,590.721)	(34,971.779)	(27,889.630)	36,245.747
Foreign Assistance for Projects	18,897.647	114,952.815	54,553.422	117,100.909
TOTAL RESOURCES	358,207.915	550,000.000	532,559.197	635,000.000
ANNUAL DEVELOPMENT PROGRAMME	358,207.915	550,000.000	532,559.197	635,000.000
Surplus / Deficit	-	-	-	-