



GOVERNMENT OF THE PUNJAB

**ANNUAL BUDGET
STATEMENT**

**FOR
2025 - 2026**

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
2025-2026**

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PUNJAB FISCAL FRAMEWORK 2025-26

(Rs. in million)

Head of Account	Accounts 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
REVENUE (A=B+C)	3,055,616.214	4,643,446.497	4,462,094.071	4,890,371.203
Federal Transfers (B)	2,590,629.905	3,702,516.765	3,608,578.095	4,091,773.268
Revenue Assignment	2,560,634.646	3,683,103.227	3,420,883.854	4,062,226.344
Straight Transfers	11,965.136	11,972.458	15,774.138	13,781.398
Development Grants (PSDP & Foreign)	16,554.455	2,944.395	43,070.691	10,452.400
Other Grants	1,475.668	4,496.685	2,828.000	5,313.126
Arrears of FY2023-24	-	-	126,021.412	-
Revenue (C)	464,986.309	940,929.732	853,515.976	798,597.935
Sales Tax on Services	224,702.514	294,000.000	273,700.000	333,500.000
Urban Immovable Property Tax	18,810.664	29,000.000	21,968.150	32,545.000
Agriculture Income Tax	3,566.917	3,500.000	4,000.000	10,500.000
Motor Vehicle Taxes	19,342.866	22,204.000	27,718.950	31,221.300
Stamp Duties	42,028.549	76,983.500	57,575.800	69,113.000
Other Tax Revenue	33,143.008	46,223.500	36,437.150	47,820.750
Non-Tax Revenue	123,391.791	469,018.732	432,115.926	273,897.885
EXPENSE (D)	1,985,082.248	2,633,836.035	2,683,601.948	2,706,480.675
Employee Related Expenses	488,091.220	603,100.562	573,029.264	630,330.000
Employees Retirement Benefits	380,977.956	451,400.000	440,156.000	462,160.000
Transfers to LGs	591,308.275	857,400.000	796,099.590	934,200.000
Subsidies	21,635.985	72,911.376	85,771.919	72,277.263
Acquisition of Physical Assets	18,366.227	9,208.822	42,063.507	22,437.749
Repair & Maintenance	68,593.191	60,435.478	73,144.287	64,591.237
Operating Expense	161,377.338	178,142.535	237,224.373	198,795.368
Interest Expense	75,911.321	101,855.854	93,695.122	71,659.130
Others	178,820.736	299,381.408	342,417.886	250,029.928
NET OPERATING BALANCE (E=A-D)	1,070,533.966	2,009,610.462	1,778,492.123	2,183,890.528
INVESTMENT IN NON-FINANCIAL ASSETS (F)	569,355.602	842,000.000	1,108,649.008	1,240,000.000
Annual Development Program (incl. Foreign Funded Projects)	569,355.602	842,000.000	1,108,649.008	1,240,000.000
Infrastructure Spending	536,490.623	801,366.307	1,017,521.021	1,141,248.265
HR-Related Expenses	5,178.639	6,417.702	4,856.843	11,988.897
Transport Related Expenses	2,923.033	3,732.334	40,752.919	52,333.097
Other Management Expenses	24,763.307	30,483.656	45,518.225	34,429.741
TOTAL EXPENDITURE (G) = (D+F)	2,554,437.850	3,475,836.035	3,792,250.956	3,946,480.675
PRIMARY BALANCE (H) = A - (G - Interest Expense)	577,089.684	1,466,991.870	763,538.237	1,015,549.658
BUDGET BALANCE (I) = (A-G)	501,178.364	1,167,610.462	669,843.115	943,890.528
NET CHANGE IN FINANCIAL WORTH (J) = K+L	351,991.775	537,138.319	311,061.978	523,890.093
Net Acquisition of Financial Assets (K)	122,031.721	220,127.820	68,877.245	551,734.827
Supernumerary Surplus	-	-	-	160,000.000
Net Loans & Investments	122,031.721	220,127.820	68,877.245	391,734.827
Net Incurrence of Liabilities (L)	229,960.054	317,010.499	242,184.733	(27,844.734)
Capital Inflows & Public Debt	(35,167.520)	(50,606.365)	(37,435.166)	(47,896.508)
Foreign Funded Projects	(92,847.148)	(103,223.450)	(80,843.040)	(123,824.490)
Debt Repayment	357,974.722	470,840.314	360,462.939	143,876.264
FINANCING (M)	-	-	-	-
NET FOOD ACCOUNT (STATE TRADING) (N = O+P+Q+R-S-T-U-V)	(35,233.075)	-	-	-
Commercial Borrowing (O)	-	-	-	-
Receipts from Provincial Government (P)	244,089.249	247,477.000	277,436.000	-
Sale of Commodities and Management Receipts (Q)	203,465.742	221,320.000	100,622.810	58,183.000
Miscellaneous Receipts (R)	-	107.722	100.000	100.194
Debt Servicing (S)	112,999.999	74,420.000	32,085.353	1,492.000
Debt Repayment (T)	358,858.273	355,127.727	341,213.558	53,630.806
Management Expenses (U)	10,929.794	7,056.995	4,859.899	3,160.388
Purchase / Operations of Commodities (V)	-	32,300.000	-	-

ESTIMATES OF RECEIPTS

(Rs. in million)

Head of Account	Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
(A) Total Provincial Consolidated Fund (Revenue + Capital)	3,652,393.918	5,446,006.566	4,942,557.774	5,169,479.560
Total General Revenue Receipts	3,055,616.214	4,643,446.497	4,462,094.071	4,890,371.203
Federal Divisible Pool	2,560,634.646	3,683,103.227	3,546,905.266	4,062,226.344
<i>FY 2024-2025</i>	-	-	3,420,883.854	-
<i>Arrears FY 2023-2024</i>	-	-	126,021.412	-
Provincial Tax Revenue	341,594.518	471,911.000	421,400.050	524,700.050
Provincial Non-Tax Revenue	153,387.050	488,432.270	493,788.755	303,444.809
(B) Total Current Capital Receipts A/c -I	115,437.339	333,655.347	102,304.893	220,825.163
Current Capital Receipts	36,268.685	230,431.897	39,660.267	102,521.113
Foreign Projects Assistance	79,168.654	103,223.450	62,644.626	118,304.050
(C) Total Current Receipts A/c -II	481,340.365	468,904.722	378,158.810	58,283.194
TOTAL CAPITAL RECEIPTS (B+C)	596,777.704	802,560.069	480,463.703	279,108.357

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
SUMMARY				
FEDERAL DIVISIBLE POOL	2,560,634.646	3,683,103.227	3,546,905.266	4,062,226.344
<i>FY2024-2025</i>	-	-	3,420,883.854	-
<i>Arrears FY 2023-2024</i>	-	-	126,021.412	-
B TAX REVENUE	2,560,634.646	3,683,103.227	3,546,905.266	4,062,226.344
B01 DIRECT TAXES	1,209,986.168	1,558,434.521	1,752,985.507	1,971,005.682
B011 Tax on Income	1,205,709.885	1,553,867.721	1,748,191.856	1,965,992.759
<i>FY2024-2025</i>	-	-	1,659,500.776	-
<i>Arrears FY 2023-2024</i>	-	-	88,691.080	-
B018 Capital Value Tax on Moveable Assets	4,276.283	4,566.800	4,793.651	5,012.923
<i>FY2024-2025</i>	-	-	4,231.476	-
<i>Arrears FY 2023-2024</i>	-	-	562.175	-
B02 INDIRECT TAXES	1,350,648.478	2,124,668.706	1,793,919.759	2,091,220.662
B021 Land Custom	313,189.595	434,548.774	383,230.579	453,639.818
<i>FY2024-2025</i>	-	-	375,938.340	-
<i>Arrears FY 2023-2024</i>	-	-	7,292.239	-
B023 Sales Tax on Import-Share of Net	877,920.195	1,416,764.330	1,178,067.885	1,381,437.100
<i>FY2024-2025</i>	-	-	1,157,952.627	-
<i>Arrears FY 2023-2024</i>	-	-	20,115.258	-
B024 Federal Excise	159,331.781	272,994.962	232,311.615	255,831.124
<i>FY2024-2025</i>	-	-	222,988.195	-
<i>Arrears FY 2023-2024</i>	-	-	9,323.420	-
B025 Federal Excise on Natural Gas	206.907	360.640	309.680	312.620
<i>FY2024-2025</i>	-	-	272.440	-
<i>Arrears FY 2023-2024</i>	-	-	37.240	-

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
SUMMARY				
PROVINCIAL RECEIPTS	494,981.568	960,343.270	915,188.805	828,144.859
B TAX REVENUE	341,594.518	471,911.000	421,400.050	524,700.050
B01 DIRECT TAXES	44,675.465	58,927.500	51,042.350	70,782.000
B011 Tax on Income (Agriculture)	3,566.917	3,500.000	4,000.000	10,500.000
B013 Property Tax	18,907.483	29,118.500	22,033.650	32,685.500
B014 Land Revenue	20,962.222	24,659.000	23,338.700	25,246.500
B016 Tax on Profession, Trades and Callings	1,221.179	1,650.000	1,650.000	2,350.000
B017 Capital Value Tax on Immoveable Property	17.661	-	20.000	-
B018 Capital Value Tax on Moveable Assets	-	-	-	-
B019 Other Direct Taxes	0.003	-	-	-
B02 INDIRECT TAXES	291,095.006	398,233.500	363,732.700	438,668.050
B023 Sales Tax (GST Provincial)	224,702.514	294,000.000	273,700.000	333,500.000
B026 Provincial Excise	4,057.860	3,846.000	3,537.900	3,633.700
B027 Stamps Duty	42,028.549	76,983.500	57,575.800	69,113.000
B028 Motor Vehicles	20,306.083	23,404.000	28,919.000	32,421.350
B03 OTHERS INDIRECT TAXES	5,824.047	14,750.000	6,625.000	15,250.000
B030 Others Indirect Taxes	5,824.047	14,750.000	6,625.000	15,250.000

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
DETAILS					
FEDERAL DIVISIBLE POOL		2,560,634.646	3,683,103.227	3,546,905.266	4,062,226.344
(Current 2024-2025)		-	-	3,420,883.854	-
(Arrear 2023-2024)		-	-	126,021.412	-
B	TAX REVENUE	2,560,634.646	3,683,103.227	3,546,905.266	4,062,226.344
B01	DIRECT TAXES	1,209,986.168	1,558,434.521	1,752,985.507	1,971,005.682
B011	Tax on Income	1,205,709.885	1,553,867.721	1,748,191.856	1,965,992.759
	B01108 Share of Net proceeds assigned to Provinces	1,205,709.885	1,553,867.721	1,748,191.856	1,965,992.759
	001 Share of Net Proceed (Current)	-	-	1,659,500.776	-
	002 Share of Net Proceed (Arrears)	-	-	88,691.080	-
B018	Capital Value Tax on Moveable Property	4,276.283	4,566.800	4,793.651	5,012.923
	B01802 Capital Value Tax Motor Vehicles - Com	0.005	-	-	-
	B01809 CVT Share assigned to Provinces	4,276.278	4,566.800	4,793.651	5,012.923
	001 CVT Share assigned to Provinces (Current)	-	-	4,231.476	-
	002 CVT Share assigned to Provinces (Arrears)	-	-	562.175	-
B02	INDIRECT TAXES	1,350,648.478	2,124,668.706	1,793,919.759	2,091,220.662
B021	Land Custom	313,189.595	434,548.774	383,230.579	453,639.818
	B02170 Share of Net Proceeds Assigned to Provinces	313,189.595	434,548.774	383,230.579	453,639.818
	001 Share of Net Proceeds Assigned to Provinces (Current)	-	-	375,938.340	-
	002 Share of Net Proceeds Assigned to Provinces (Arrears)	-	-	7,292.239	-
B023	Sales Tax	877,920.195	1,416,764.330	1,178,067.885	1,381,437.100
	B02303 Share of Net Proceeds Assigned to Provinces	877,920.195	1,416,764.330	1,178,067.885	1,381,437.100
	001 Share of Net Proceeds Assigned to Provinces (Current)	-	-	1,157,952.627	-
	002 Share of Net Proceeds Assigned to Provinces (Arrears)	-	-	20,115.258	-
B024	Federal Excise	159,331.781	272,994.962	232,311.615	255,831.124
	B02408 Share of Net Proceeds Assigned to Provinces	159,331.781	272,994.962	232,311.615	255,831.124
	001 Share of Net Proceeds Assigned to Provinces (Current)	-	-	222,988.195	-
	002 Share of Net Proceeds Assigned to Provinces (Arrears)	-	-	9,323.420	-
B025	Federal Excise Duty on Natural Gas	206.907	360.640	309.680	312.620
	B02503 Net Proceeds on Excise Duty on Natural Gas Assigned to Provinces	206.907	360.640	309.680	312.620
	001 Net Proceeds on Excise Duty on Natural Gas Assigned to Provinces (Current)	-	-	272.440	-
	002 Net Proceeds on Excise Duty on Natural Gas Assigned to Provinces (Arrears)	-	-	37.240	-

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
DETAILS				
PROVINCIAL RECEIPTS	494,981.568	960,343.270	915,188.805	828,144.859
B TAX REVENUE	341,594.518	471,911.000	421,400.050	524,700.050
B01 DIRECT TAXES	44,675.465	58,927.500	51,042.350	70,782.000
B011 Tax on Income	3,566.917	3,500.000	4,000.000	10,500.000
Taxes from Agriculture	3,566.917	3,500.000	4,000.000	10,500.000
B01173 Tax on Agriculture Income	3,566.917	3,500.000	4,000.000	10,500.000
B013 Property Tax	18,907.483	29,118.500	22,033.650	32,685.500
Urban Immovable Property Tax	18,338.968	28,340.000	21,443.150	31,545.000
B01301 Ordinary Collection	18,198.065	28,190.000	21,308.100	31,395.000
B01303 Tax on Luxury Houses	130.922	150.000	135.050	150.000
B01310 Other Collection	9.981	-	-	-
Transfer of Property Tax	568.515	778.500	590.500	1,140.500
B01311 Fees for Registering Documents	57.700	74.000	42.000	96.000
B01312 Copying Registered Documents	2.632	4.500	3.500	4.500
B01313 Punjab Tax on Property Other than Agriculture	471.696	660.000	525.000	1,000.000
B01320 Others	36.487	40.000	20.000	40.000
B014 Land Revenue	20,962.222	24,659.000	23,338.700	25,246.500
B01401 Ordinary Collection	0.093	-	-	-
B01402 Development cess	0.003	-	-	-
B01403 Malkana	0.061	1.000	0.500	1.000
B01406 Fines and Forfeitures	27.335	35.200	16.500	35.200
B01407 Rent of Agricultural Land for a Single Year	176.981	350.000	95.000	350.000
B01408 Rent from Shops/Other Sites,Nazul Buildings & Land	72.588	55.000	50.450	55.000
B01409 Others Not Elsewhere Classified	0.010	2.500	0.600	2.500

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
B01412	Recovery for Maintenance of Boundaries and Pillars	0.041	-	-	-
B01413	Fees for Consolidation of Holdings	0.151	0.500	0.500	0.500
B01414	Tirni Grazing Dues	0.011	0.500	0.500	0.500
B01415	Collection Fee on the Dues Recovered as Arrears of Land Revenue	0.076	1.500	1.250	1.500
B01416	Revenue Talbana	0.268	0.300	0.300	0.300
B01417	Mutation Fee	19,995.513	23,511.000	22,500.000	24,100.000
B01418	Copying and Inspection Fee of Patwaries Record	674.717	650.000	650.000	650.000
B01419	Copying Fee for the Preparation of Produce Statement	0.075	2.500	0.100	2.500
B01421	Recoveries of Overpayments	0.406	1.500	1.500	1.500
B01422	Collection of Payments for Service Renered	0.006	-	-	-
B01424	Local Rates on Lands Interests Assessable to Land Revenue-Others	12.899	45.000	20.500	45.000
B01425	Land Revenue-Others	0.985	2.500	1.000	1.000
B01427	Rent Rate & Taxes	0.003	-	-	-
B016	Tax on Profession, Trade and Callings-	1,221.179	1,650.000	1,650.000	2,350.000
B01601	Ordinary Collection	1,090.207	1,650.000	1,520.000	2,350.000
B01603	Deduction at Source	130.972	-	130.000	-
B017	Capital Value Tax on Immoveable Property	17.661	-	20.000	-
B01701	Urban	15.568	-	18.500	-
B01702	Rural	0.238	-	-	-
B01703	Capital Value Tax on Immovable Assets - Urban (Res	0.121	-	-	-
B01704	Capital Value Tax on Immovable Assets - Urban (Com	0.082	-	-	-
B01705	Capital Value Tax on Immovable Assets - Urban (Oth	1.652	-	1.500	-
B019	Other Direct Tax	0.003	-	-	-
B01913	Gift Tax - Share of Net Proceeds assigned to Provinces	0.003	-	-	-
B02	INDIRECT TAXES	291,095.006	398,233.500	363,732.700	438,668.050
B023	Sales Tax	224,702.514	294,000.000	273,700.000	333,500.000
B02361	Ordinary Collections	0.107	-	-	-
B02385	Sales Tax on Services (Punjab)	224,702.407	294,000.000	273,700.000	333,500.000

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
B026	Provincial Excise	4,057.860	3,846.000	3,537.900	3,633.700
B02601	Malt Liquors-Duty on Bear Manufactured in Pakistan	137.618	140.100	85.250	85.500
B02602	Duty on Foreign Liquors	1,318.251	1,238.000	950.000	1,050.000
B02603	Licence Fee for Generally Sale of Foreign Liquor	2,111.379	1,950.000	1,980.000	1,995.000
B02604	Duty on Manufacturing of Spirit	0.194	-	-	-
B02610	Other - Spirit and Fermented Products	0.200	-	-	-
B02611	Licence Fee for Commercial Spirits	1.724	1.500	2.650	2.700
B02612	Licence Fee for Denatured Spirits	8.678	9.500	8.500	9.500
B02613	Permit Fee for Denatured Spirits	33.078	35.900	25.500	30.500
B02621	Duty on Spirits use in Manufactured of Medicine	374.226	390.000	410.000	390.000
B02622	Receipts from Distilleries	15.640	15.500	15.500	15.500
B02623	Collection of Payments for Services Rendered	56.853	65.500	60.500	55.000
B02625	Fines, Confiscation and Miscellaneous	0.010	-	-	-
B02628	Others	0.009	-	-	-
B027	Stamp Duty	42,028.549	76,983.500	57,575.800	69,113.000
	Non-Judicial	40,980.916	73,917.875	55,550.300	65,530.000
B02701	Sale of Stamps	33,463.103	66,500.125	47,662.800	57,182.750
B02702	Stamps Duties on Bill of Exchange, Cheques etc	7.669	6.500	6.500	6.500
B02703	Stamps Duties Levied under Supplementary Tax Ordinance, 1957	159.151	135.250	190.250	200.000
B02704	Other Non Judicial Sale and General Stamps	1,396.660	1,450.000	1,350.000	1,450.000
B02705	Duty Recovered under Rule 10 and 11 of Pakistan Stamp Rules,1925	219.718	205.000	325.000	325.000
B02706	Duty on Documents Voluntarily Brought for Adjudication under Section 31 of Act. II 1899	6.970	7.500	-	-
B02707	Duty on other Immersing Documents	0.135	0.500	0.500	0.500
B02708	Fines and Penalties	4.335	2.500	15.000	15.000
B02709	Consular Fees	2.265	-	50.000	50.000
B02710	On transfer of Property Rights of Plots by Developed Authorities/ Housing Societies/ Co-operative Societies	0.028	-	-	-
B02711	On Declaration of Newspaper/Periodical/Printing Press	0.282	0.500	0.250	0.250
B02712	Sale of Property Transactions	0.127	-	-	-
B02713	Duty Levied on Unstamped or Insufficient Stamped Documents under Section 35, 40 & 48 of Act 1899	1,189.747	1,250.000	1,100.000	1,250.000
B02716	Non Judicial -Duty on Bills issued by	0.023	-	-	-
B02718	Duty on Letter of Credit	0.005	-	-	-

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
B02719 Stamp Duty on Receipt issued by Couriers	0.007	-	-	-
B02720 Stamp Duty on Transfer of Right	4,144.602	3,810.000	4,500.000	4,500.000
B02730 Others	386.089	550.000	350.000	550.000
Judicial	1,047.633	3,065.625	2,025.500	3,583.000
B02731 Sale of stamps	0.001	-	-	-
B02734 Court Fees Realized in Stamps	991.884	3,010.125	1,950.000	3,500.000
B02735 Fines and Penalties	0.284	-	-	-
B02736 Judicial-Recoveries from Govt.Department	0.004	-	-	-
B02770 Others	55.460	55.500	75.500	83.000
B028 Motor Vehicles	20,306.083	23,404.000	28,919.000	32,421.350
Receipts under Motor Vehicles Act	19,342.866	22,204.000	27,718.950	31,221.300
B02801 Fee for Registrations	5,444.053	10,150.000	9,950.250	12,215.050
B02802 Fee for Miscellaneous Receipts	4,879.975	4,500.000	6,449.250	7,500.250
B02803 Receipts under Provincial M.V. Act	9,017.838	7,549.500	11,317.950	11,500.500
B02805 Tax on Luxury Vehicles Levied under Finance Act 1997	1.000	4.500	1.500	5.500
Other Receipts	963.217	1,200.000	1,200.050	1,200.050
B02811 Motor Vehicles Fitness Certificate	8.667	-	-	-
B02812 Motor Vehicles Route Permit	954.536	1,199.900	1,200.000	1,200.000
B02813 Recoveries of Overpayments of Transport	0.014	0.100	0.050	0.050
B03 INDIRECT TAXES	5,824.047	14,750.000	6,625.000	15,250.000
B030 Other Indirect Taxes	5,824.047	14,750.000	6,625.000	15,250.000
Entertainment Tax	0.021	-	-	-
B03001 Duty Recovered by Sale of Stamp	0.001	-	-	-
B03004 Tax on Cinemas	0.020	-	-	-
Cess All Types	21.272	-	-	-
B03025 Development Cess on Sugar Cane	21.270	-	-	-
B03030 Infrastructure Cess	0.002	-	-	-

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
Electricity	207.501	8,500.000	200.000	8,500.000
B03031 Fee Payable under Electricity Rules	26.931	44.050	40.050	44.050
B03032 Fee Payable under Cinematograph Act and Rules	0.091	0.200	0.110	0.200
B03033 Fee Payable for the Grant of Certificate of Competency to Supervisor and Licenses to Electrical	0.745	0.950	0.100	1.000
B03034 Electricity Duty	162.810	8,436.300	139.240	8,436.250
B03035 Miscellaneous Receipts and Fees	16.924	18.500	20.500	18.500
Others, all types	5,595.253	6,250.000	6,425.000	6,750.000
B03053 Fees for Registration of Real Estates Agencies	0.340	-	-	-
B03054 Fines and Penalties	0.003	-	-	-
B03055 Cotton Fees	184.702	250.000	125.000	250.000
B03058 Coal development cess	0.003	-	-	-
B03066 Tax on Advertisement on Electronic Media	3.008	-	-	-
B03086 Punjab Infrastructure Development Cess	5,407.185	6,000.000	6,300.000	6,500.000
B03089 Fee Fine not Specified elsewhere on Ne	0.012	-	-	-
TOTAL TAX REVENUE	2,902,229.164	4,155,014.227	3,968,305.316	4,586,926.394
FEDERAL DIVISIBLE POOL	2,560,634.646	3,683,103.227	3,546,905.266	4,062,226.344
PROVINCIAL TAX REVENUE	341,594.518	471,911.000	421,400.050	524,700.050

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
SUMMARY					
C	NON-TAX REVENUE	153,387.050	488,432.270	493,788.755	303,444.809
C01	INCOME FROM PROPERTY AND ENTERPRISE	22,276.494	302,333.815	275,671.106	90,678.003
C010	Profits	15,136.259	295,000.000	265,500.000	83,000.000
C011	State Trading Schemes	0.014	-	-	-
C013	Interest on Loans & Advance to District Govts. / TMAs	11.058	19.355	19.355	9.775
C015	Interest on Loans & Advance to Non-Financial Institutions	627.300	623.252	798.252	664.520
C016	Interest on Loans & Advances to Govt. Servants	0.352	0.393	0.393	0.393
C018	Interest on Loans - Others	2.685	3.000	3.000	3.000
C019	Dividends	6,498.826	6,687.815	9,350.106	7,000.315
C02	RECEIPT FROM CIVIL ADMINISTRATION AND OTHER FUNCTIONS	34,454.206	52,036.000	41,200.450	61,701.950
C021	General Admin. Receipts- Organizations of State	390.211	385.200	501.200	418.500
C022	General Admin. Receipts- Fiscal Administration	2,448.028	2,505.500	3,005.500	3,205.500
C023	General Admin. Receipts - Economic Regulation	248.070	266.200	268.500	280.500
C024	General administration Receipts- Statistics	0.234	-	-	-
C025	Defence Services Receipts	0.091	-	-	-
C026	Law and Order Receipt	14,413.660	15,055.400	26,707.400	32,325.750
C027	Community Services Receipt	3,434.799	4,938.500	4,344.350	5,570.500
C028	Social Services	12,940.366	27,968.700	5,711.000	18,466.700
C029	Social Services Miscellaneous	578.747	916.500	662.500	1,434.500
C03	Miscellaneous Receipts	96,656.350	134,062.455	176,917.199	151,064.856
C031	Economic Services Receipts-Food & Agriculture	3,005.795	3,000.000	1,762.000	3,000.000
C032	Economic Services Receipts-Fisheries & Animal	2,038.161	2,624.750	2,210.200	2,823.000
C033	Economic Services Receipts Forest	822.660	1,333.250	859.800	1,377.000
C034	Economic Services Receipts, Cooperation, Irrigation and Embankment - Drainage Works	4,811.750	19,054.000	13,003.000	25,007.000
C035	Economic Services Receipts-Others	477.113	1,390.050	487.000	1,428.500
C036	Other Grants from Federal Govt. Non-Dev.	18,034.122	7,441.080	45,898.691	15,765.526
C037	Extraordinary Receipt	5,021.415	30,500.000	30,000.000	30,500.000
C038	Others	50,480.198	56,746.867	56,986.550	57,382.432
C039	Development Surcharges & Royalties (Fed-Transfers)	11,965.136	11,972.458	25,709.958	13,781.398
	<i>FY2024-2025</i>	-	-	24,844.094	-
	<i>Arrears FY 2023-2024</i>	-	-	865.864	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
DETAIL					
C	NON-TAX REVENUE - DETAIL	153,387.050	488,432.270	493,788.755	303,444.809
C01	INCOME FROM PROPERTY AND ENTERPRISE	22,276.494	302,333.815	275,671.106	90,678.003
C010	Profit	15,136.259	295,000.000	265,500.000	83,000.000
	C01006 Electricity	8,937.605	40,000.000	35,000.000	35,000.000
	C01011 Foreign Grants - Non Development	-	13,000.000	12,500.000	15,000.000
	C01070 Others	6,198.654	242,000.000	218,000.000	33,000.000
C011	State Trading Schemes	0.014	-	-	-
	C01105 Wheat Receipts - Others	0.014	-	-	-
C013	Interest on Loans to District Govts / TMAs	11.058	19.355	19.355	9.775
	C01307 Municipal Councils Committees / Corporation / District	11.058	19.355	19.355	9.775
C015	Interest on Loans to Non-Financial Institutions	627.300	623.252	798.252	664.520
	Interest Domestic Loans				
	C01529 Others	627.300	623.252	798.252	664.520
C016	Interest on Loans and Advances to Government Servants	0.352	0.393	0.393	0.393
	C01601 House Building Advance	0.264	0.302	0.302	0.302
	C01602 Motor Car Advance	0.034	0.039	0.039	0.039
	C01603 Motor Cycle or Scooter Advance	0.054	0.052	0.052	0.052
C018	Interest on Loans - Others	2.685	3.000	3.000	3.000
	C01802 Interest on Arrears of Revenue	2.685	3.000	3.000	3.000
C019	Dividends	6,498.826	6,687.815	9,350.106	7,000.315
	C01901 Dividends from Government Investments (Financial Institutions)	1,880.264	2,000.000	3,384.474	3,000.000
	C01902 Dividends from Government Investments (Non-Financial Institutions)	4,618.562	4,687.815	5,965.632	4,000.315
C02	RECEIPT FROM CIVIL ADMINISTRATION AND OTHER FUNCTIONS	34,454.206	52,036.000	41,200.450	61,701.950
C021	General Administration Receipts- Organs of State	390.211	385.200	501.200	418.500
	C02101 Examination Fee Realised by PPSC	369.643	350.200	485.200	402.000
	C02103 Recoveries of Overpayments	20.336	35.000	16.000	16.500
	C02104 Collection of Payments for	0.232	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
C022	General Administration Receipts- Fiscal Administration	2,448.028	2,505.500	3,005.500	3,205.500
	C02201 Private Organization	0.004	-	-	-
	C02204 Recoveries of Overpayments	3.633	5.500	5.500	5.500
	C02206 Audit Other	0.015	-	-	-
	C02241 Contribution of Pensions & Gratuities	229.434	265.000	240.000	265.000
	C02243 Others	158.125	180.000	65.000	70.000
	C02244 Fiscal Administration-Receipts-in-Aid	0.021	-	-	-
	C02245 Fiscal Administration-Receipt in Aid	382.856	420.000	400.000	440.000
	C02248 Recoveries of Overpayments of Pension	1,673.940	1,635.000	2,295.000	2,425.000
C023	General Administration Receipts-Economic Regulations	248.070	266.200	268.500	280.500
	C02301 Fee for deposits and Registration of T	0.005	-	-	-
	C02304 Receipts under the Companies Ordinance 1984	2.045	2.200	3.000	3.000
	C02305 Federal fees for weights and measures	0.002	-	-	-
	C02306 Receipts under the Weights & Measures and Trade Employees Act	235.650	255.000	255.000	265.500
	C02308 Receipts under Anti-Dumping Duties Ord	0.013	-	-	-
	C02310 Collection of Stamp Vendors Licence Fee	9.298	9.000	10.500	12.000
	C02370 Others	1.057	-	-	-
C024	General administration Receipts- Statistics	0.234	-	-	-
	C02470 Others	0.234	-	-	-
C025	Defence Services Receipts	0.091	-	-	-
	C02501 Fighting Forces	0.091	-	-	-
C026	Law and Order Receipts:	14,413.660	15,055.400	26,707.400	32,325.750
	Justice	1,264.755	1,410.000	1,410.000	1,500.000
	C02601 Sale proceeds of unclaimed and Escheated Property	57.309	115.050	103.950	118.450
	C02602 Court Fees Realized in Cash	6.494	7.450	11.500	12.550
	C02603 Court Fees Realized in Cash	0.257	0.500	2.250	2.500
	C02604 General Fees, Fines & Forfeitures	1,013.902	1,065.000	1,150.000	1,175.000
	C02605 Leadership and Mukhtarship Examination Fees	0.004	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
C02606	Receipts of the Supreme Court	0.031	-	-	-
C02607	Receipt of the Official Assignee	0.970	-	-	-
C02608	Receipt of the Official Receiver	0.012	-	-	-
C02609	Receipt of the official Record Room	0.014	-	-	-
C02610	Recoveries of Overpayments	43.686	50.000	50.000	50.000
C02612	Collection of the Payments for Service Rendered	10.946	16.500	16.500	16.500
C02613	Others	131.130	155.500	75.800	125.000
	Police Departments Receipts	11,725.901	11,870.200	23,700.000	29,000.000
C02631	Police supplied to Railway	0.071	0.500	-	0.500
C02632	Police supplied to Federal Govt	55.904	70.000	65.000	70.000
C02634	Police supplied to Public Dept. Private Companies and Persons	608.014	445.000	651.000	665.000
C02635	Receipts Realized under the Arms Act	55.650	120.200	-	-
C02636	Fees, Fines and Forfeitures	102.901	170.000	140.000	185.000
C02637	Motor Driving Licence Fees	3,298.399	4,200.250	12,500.000	14,500.000
C02638	Police Traffic Fines	5,203.041	5,744.050	8,500.000	11,200.000
C02639	Police Land Receipts	0.430	-	-	-
C0263A	E-Challan	150.690	225.700	950.000	1,475.000
C02640	Recoveries of Overpayments	601.861	740.000	740.000	750.000
C02641	Collection of Payments for Services Rendered	782.311	4.500	4.000	4.500
C02642	Others	866.629	150.000	150.000	150.000
	Provincial Border Force	0.376	-	-	-
C02646	Cash Receipt under Arms Act	0.218	-	-	-
C02647	Fees, Fines and Forfeitures	0.156	-	-	-
C02648	Provincial Border Forces Recoveries of Overpayment	0.002	-	-	-
	Jails	153.338	205.200	216.650	240.250
C02656	Sale proceeds of Articles manufactured in Jail	35.303	63.950	71.900	75.000
C02657	Value of supplies made by Factory Department to Maintenance Deptt in Jail	8.373	22.500	12.500	22.500
C02658	Income from Hired Convicts	0.242	-	0.500	1.000
C02659	Recoveries of Overpayment	64.548	63.000	85.500	85.500
C02660	Collection of Payments for Service Rendered	0.234	0.250	0.750	0.750
C02661	Others	44.638	55.500	45.500	55.500

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
Civil Defence		63.733	70.000	80.750	85.500
C02666	Ordinary receipts	0.002	-	-	-
C02668	Fines Realization	29.513	35.500	34.500	35.500
C02669	Others	0.407	4.500	0.750	4.500
C02676	Sale Proceeds of unclaimed and Escheated Property	0.230	-	-	-
C02677	Other receipts	0.054	-	-	-
C02691	Forensic Laboratory Fee	33.527	30.000	45.500	45.500
Receipts of Interior/ Home Department		1,205.557	1,500.000	1,300.000	1,500.000
C02696	E-Challan Punjab Highway Patrol	1,205.557	1,500.000	1,300.000	1,500.000
C027	Community Services Receipts:	3,434.799	4,938.500	4,344.350	5,570.500
Works - Buildings		1,201.503	1,423.550	1,141.850	2,094.000
C02701	Building Rent	870.088	979.000	907.000	1,683.950
C02702	Receipts from Workshop	0.023	-	-	-
C02703	Recoveries of Expenditure	2.527	2.050	0.500	1.950
C02704	Recoveries of Over Payment	14.626	22.300	35.000	22.500
C02705	Collection of Payments for Services Rendered	34.343	35.100	4.500	5.500
C02706	Others	279.896	385.100	194.850	380.100
Works - Communications		2,170.677	3,199.450	3,158.150	3,406.000
C02711	Buildings Rent	0.861	-	0.650	1.000
C02712	Tolls on Roads and Bridges	1,551.127	2,315.500	2,300.000	2,500.000
C02713	Recoveries of Expenditure	4.324	-	-	-
C02714	Recoveries of Over Payment	59.675	40.100	128.500	45.000
C02715	Collection of Payments for Services Rendered	0.604	1.500	1.500	1.500
C02716	Other	542.849	825.300	695.000	825.000
C02717	Fee for use of Right of Way for Laying Cables / Pipelines of all Provincial Roads	10.175	17.050	32.500	33.500
C02718	Taxes on Roads and Bridges	1.062	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
Public Health		62.223	315.500	44.350	70.500
C02724	Recoveries of Overpayments	11.958	25.500	9.040	15.500
C02725	Collection of Payments for Services Rendered	0.052	6.500	0.060	1.500
C02726	Others	47.445	278.000	31.900	50.000
C02727	Income from Bagh-e-Jinnah	2.768	5.500	3.350	3.500
Scientific Research and Survey		0.396	-	-	-
C02733	Collection of Payments for Services rendered	0.015	-	-	-
C02734	Others	0.381	-	-	-
C028	Social Services	12,940.366	27,968.700	5,711.000	18,466.700
Education		1,580.412	2,318.700	2,061.000	2,816.700
C02801	Fees Government University Art Colleges	399.573	850.800	515.500	1,002.250
C02802	Fees Govt University, Professional Art Colleges	10.678	25.200	10.500	15.000
C02803	Fees Government Secondary (including Intermediate Classes), School	40.401	45.500	40.250	65.500
C02804	Fees Government Primary School	0.406	-	-	-
C02806	Recoveries from Local Bodies for Primary Education	0.005	-	-	-
C02807	Fees and Other Receipts Govt. Special Schools	13.580	15.200	15.500	15.200
C02808	Receipts of Technical & Commercial Institutes	0.057	2.500	0.500	0.500
C02810	Education - General Income from Endowm	0.060	-	-	-
C02811	General Cess Fund	0.001	-	-	-
C02812	Education General Hostel Fees	1.167	2.500	1.500	1.500
C02813	Education General-Admission Fees	60.727	75.500	75.500	115.500
C02814	Education General-Recoveries of Overpayments	675.800	850.500	750.000	875.000
C02815	Collection of Payments for Services Rendered	0.671	1.000	1.000	1.000
C02816	Archaeology	0.051	-	-	-
C02817	Receipts from Museums	0.017	-	-	-
C02818	Education-Others	376.049	450.000	650.750	725.250
C02819	Receipts from Boys Secondary Schools	0.459	-	-	-
C02820	Receipts from Girls Secondary Schools	0.128	-	-	-
C02822	Receipt from Girls Primary Schools	0.005	-	-	-
C02823	Receipts from Archieves	0.010	-	-	-
C02824	Receipts from Libraries	0.567	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
Health		11,359.954	25,650.000	3,650.000	15,650.000
C02851	Health-Medical Colleges	1.849	85.600	2.500	5.000
C02852	Health-Dental Colleges	1.266	2.800	1.950	2.800
C02853	Health Schools	0.089	0.350	1.675	2.000
C02854	Health-Medical Schools	0.036	0.500	0.500	0.500
C02855	Health Sale of Outdoor Tickets	99.923	130.550	119.900	130.550
C02856	Health-Recoveries of Diet Charges	8.616	8.500	6.500	8.400
C02857	Health Room Rent	0.711	1.250	0.500	1.250
C02858	Health-Government Share of Fees Realized by Doctor from Patient	854.766	850.000	615.500	850.000
C02859	Health-Mental Hospital Receipts	6.150	7.500	6.000	7.500
C02860	Sale of medicines and Vaccines	0.001	-	-	-
C02861	Health contributions from Local Bodies on account of Salaries of District Medical Officers	0.022	-	-	-
C02864	Health-Contribution by Federal Government	0.513	-	-	-
C02865	Health Other Contributions	10.969	10.500	16.125	16.500
C02866	Health Recoveries of Overpayment	535.033	545.000	1,095.500	500.000
C02867	Health-Collection of Payments for Services Rendered	7.341	10.000	5.250	10.000
C02868	Health fee for Chemical Examination	39.370	40.000	42.500	43.500
C02869	Health fees for Medical Examination	20.590	22.700	18.500	20.500
C02870	Health Fee realized on A/C of Registration of Private Clinic, Laboratories & X-Rays Clinic	5.412	7.500	13.500	13.500
C02871	Health other Receipts	1,119.571	950.250	890.000	950.000
C02872	Fees Realised on Account of Birth and Death Certificates	9.975	10.000	7.500	10.000
C02873	Fees realised on account of Anti-Rabic Treatment	11.153	12.500	10.500	12.500
C02874	Income from Endowments	0.011	-	-	-
C02875	Health - Other Receipts	101.400	110.500	95.500	110.500
C02876	Fines Collected by Environment Protect	146.734	150.000	150.000	150.000
C02877	Govt. Share Insurance Fund Pertaining	8,378.453	22,694.000	550.100	12,805.000
C029	Social Services Miscellaneous	578.747	916.500	662.500	1,434.500
Manpower Management		0.398	-	-	-
C02901	Emigration Fees	0.001	-	-	-
C02905	Receipts under the West Pakistan Ordinance, 1969	0.018	-	-	-
C02906	Registration and other Fees from Pakistanis working Abroad	0.379	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
Housing & Physical Planning	576.573	915.000	661.000	1,433.000
C02931 Sale of Plots	349.487	600.000	421.000	817.250
C02933 Income from Satellite Town Schemes	191.611	250.000	190.000	450.500
C02934 Recoveries of Overpayment	0.040	-	-	-
C02950 Others	35.435	65.000	50.000	165.250
Social Security and Social Welfare Measures	1.776	1.500	1.500	1.500
C02955 Penalties under Punjab Consumer Protection Act, 2005	1.276	1.500	1.500	1.500
C02970 Others	0.500	-	-	-
C03 MISCELLANEOUS RECEIPTS	96,656.350	134,062.455	176,917.199	151,064.856
C031 Economic Services Receipts-Food & Agriculture	3,005.795	3,000.000	1,762.000	3,000.000
Food	4.476	-	-	-
C03102 Recoveries of overpayments	4.476	-	-	-
Agriculture	3,001.319	3,000.000	1,762.000	3,000.000
C03116 Agriculture Receipts	4.589	-	-	-
C03117 Receipts from Experimental Farms	144.268	170.000	85.150	143.250
C03118 Receipts from Agriculture / Seed Farms	318.819	290.000	175.250	290.000
C03119 Receipts from District Farms	0.492	-	-	-
C03120 Receipts from Agriculture / Engineering / Machinery Maintenance Farms	94.750	215.000	97.500	215.000
C03121 Receipts from Boring Operation	21.116	50.000	20.200	50.000
C03122 Receipts from Research Operation	363.293	400.150	380.000	400.150
C03123 Receipts from Plant Protection Operations	304.687	320.000	255.500	320.000
C03124 Receipts from Soil Conservation & Operation	14.645	40.250	18.500	40.100
C03126 Operation Fees other than Cotton Fee under Cotton Control Ordinance	7.764	10.000	7.150	10.000
C03129 Receipts from Karkhana Alat-e-Zarae	0.073	-	-	-
C03130 Agricultural Receipts from Government Gardens	0.603	-	-	-
C03131 Agriculture Receipts form Station Gardens	0.690	-	-	-
C03132 Agriculture - Receipts of Arrears for Ex-Commission Agents on account of Sale of Cotton Seeds and Fertilizer	0.162	-	-	-
C03133 Receipts from Farm Managements Project	214.528	245.020	65.500	250.000

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
C03134 Recoveries of Overpayments	65.807	72.010	75.500	75.000
C03135 Collection of payments for Service Rendered	9.472	15.000	10.250	15.000
C03136 Agriculture - Others	1,434.257	1,167.070	550.500	1,170.000
C03138 Registration Fee - Seed Industry	0.735	-	-	-
C03139 Enlisting fee-seed industry	0.040	-	-	-
C03140 Renewal fee - seed industry	0.075	-	-	-
C03142 Plant Breeder's Rights Fee	0.110	-	-	-
C03143 Receipt on Account of sale of Marketab	-	-	14.500	15.000
C03199 Others	0.344	5.500	6.500	6.500
C032 Economic Services Receipts-Fisheries & Animal	2,038.161	2,624.750	2,210.200	2,823.000
Fisheries	580.684	653.750	810.200	823.000
C03201 Ordinary Receipts	564.562	636.050	795.750	805.000
C03202 Grants made by the Agriculture Research Council	0.015	-	-	-
C03203 Recoveries of Overpayments	1.989	2.200	1.950	2.500
C03204 Collection of Payments for Services rendered	0.016	-	-	-
C03205 Others	14.102	15.500	12.500	15.500
Animal Husbandry	1,457.477	1,971.000	1,400.000	2,000.000
C03221 Veterinary College and School Fees	0.888	-	1.500	1.500
C03223 Receipts from Livestock Farms	517.634	727.000	563.551	656.500
C03224 Receipts from Broiler Farms	96.201	200.000	88.500	171.026
C03225 Receipts from Research Institute	114.687	120.000	105.154	120.000
C03226 Receipts from transferred Agri. Farms	61.676	62.000	47.800	62.000
C03227 Insemination Fees	149.323	190.000	139.755	190.000
C03228 Receipts from Biological Section	382.133	505.000	335.491	505.000
C03229 Recovery of Overpayments	13.462	25.000	12.500	25.000
C03231 Others	121.142	140.000	105.749	268.974
C03232 Receipts on account of Sale of Semen	0.331	2.000	-	-
C033 Economic Services Receipts Forest	822.660	1,333.250	859.800	1,377.000
Forest	822.660	1,333.250	859.800	1,377.000
C03301 Timber and Other Produce Removed from the Forest by Govt. Agencies	136.384	250.500	250.000	256.650
C03302 Timber and Other Produce Removed from the Forest by Government Agencies - Firewood & Charcoal	2.720	16.500	2.500	16.500

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
C03305	Timber and Other Produce Removed the Forest by Government - Brush wood, Chips and Stumps	1.707	10.250	8.500	10.250
C03306	Timber remov Seculture Receipts	0.040	-	-	-
C03307	Timber & Other Produce Removed from the Forest by Consumer or Purchaser - Transfer	225.324	450.000	125.800	450.000
C03310	Timber & Other Produce Removed from the Forest by Consumer or Purchaser - Gazing and Fodder Grass	7.813	10.500	8.500	11.250
C03311	Timber & Other Produce Removed from the Forest by Consumer or Purchaser - Honey, Herbs & Medicinal Plants	9.736	16.500	7.500	18.150
C03312	Timber & Other Produce Removed from the Forest by Consumer or Purchaser - for Plants, Stumps, Seeds Mazri, Mazri, Palm, Grass other than fodder etc	1.181	-	-	-
C03314	Drift. Waif Wood & Confiscated forest Produce	5.616	6.500	9.500	10.500
C03315	Revenue from Forests not Managed by Govt.	2.335	-	-	-
C03321	Fines & Forfeitures (Except Fines by Court)	1.380	-	-	-
C03322	Compensation under Forest Act including Fines by Courts	88.874	125.000	90.000	130.250
C03323	Lease Rent from Temporary Cultivation	3.567	43.500	3.500	50.000
C03324	Hire Charges of Bulldozers and Other Machinery	1.316	-	-	-
C03325	Recovery of Water Rates	0.229	-	-	-
C03326	Rent of buildings, Shops, Lands and Water Mills	22.524	30.000	15.000	32.250
C03327	Receipts under Wild Birds and Wild Animals Protection	144.992	210.000	146.000	175.000
C03328	Recoveries of Overpayment	3.748	15.500	3.500	15.500
C03329	Collection of Payments for Services Rendered	2.126	-	3.000	5.000
C03330	Receipts on account of Tree Cess	5.897	8.500	6.500	10.700
C03370	Other Receipts	155.151	140.000	180.000	185.000
C034	Economic Services Receipts, Cooperation,	4,811.750	19,054.000	13,003.000	25,007.000
Irrigation and Embankment - Drainage Works					
	Cooperation	2.250	2.955	2.725	5.955
C03401	Audit Fee	0.020	-	-	-
C03403	Recovery from other Provincial Govts on account of training in Cooperative Training Institutions	0.022	0.040	0.300	0.800
C03404	Recovery of Overpayments	2.208	2.865	1.125	3.805
C03406	Others	-	0.050	1.300	1.350

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
IRRIGATION		4,809.500	19,051.045	13,000.275	25,001.045
Irrigation Works		4,747.119	18,945.000	12,935.000	24,929.875
C03431	Direct Receipts on account of Water Rate	3,738.461	17,835.000	11,829.000	23,807.000
C03432	Direct Receipts on account of sale of water	114.161	150.000	95.500	104.125
C03433	Recoveries of Expenditure	0.824	-	2.950	3.500
C03434	Irrigation Works-Others	410.554	380.000	492.550	495.000
C03435	Toll on Barrages	483.119	580.000	515.000	520.250
Embankments and Drainage		62.381	106.045	65.275	71.170
C03465	Works - Others	62.379	105.000	65.000	70.125
C03483	Fines U/S 61 & 61A of Cooperative Societies Act, 1925	0.002	1.045	0.275	1.045
C035	Economic Services Receipts-Others	477.113	1,390.050	487.000	1,428.500
Fuel and Power		0.639	-	-	-
C03503	Others	0.639	-	-	-
Industrial and Mineral Resources		12.564	9.250	3.500	5.000
C03506	Industrial Safety - Explosives Department	8.574	9.250	3.500	5.000
C03507	Receipts under Excise Duty on Minerals	0.005	-	-	-
C03508	Others - Industrial and Mineral Resources	3.985	-	-	-
Printing		91.960	112.300	115.100	116.675
C03511	Sale of Gazette	(0.021)	-	-	-
C03512	Sale of other Govt. Publications	0.109	3.300	3.300	3.325
C03514	Civil Listed Other Publication	0.013	-	-	-
C03513	Pakistan Law Reports	0.008	-	-	-
C03516	Sale of Service Books	0.045	-	-	-
C03517	Sale of Forms and Registers to Union Councils	1.174	-	5.000	6.000
C03518	Sale of Other Forms	15.228	21.800	21.500	22.000
C03520	Printing Charges for work done for Provincial Govt. Departments	75.270	85.100	85.100	85.100
C03523	Others	0.134	2.100	0.200	0.250

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
Industries		371.950	1,268.500	368.400	1,306.825
C03541	Industries Receipts	310.000	1,202.000	305.400	1,242.325
C03542	Cottage Industries	0.080	-	-	-
C03544	Fees for Inspection of Boilers	34.587	36.000	36.000	36.000
C03545	Fees under Partnership Act,1932	25.807	27.500	26.500	27.500
C03546	Recoveries of Overpayments	0.951	3.000	0.500	1.000
C03550	Technical Education & Vocational Training Authority (TEVTA)	0.525	-	-	-
C036	Grants	18,034.122	7,441.080	45,898.691	15,765.526
	Grants	18,034.122	7,441.080	45,898.691	15,765.526
C03601	Foreign Grants - Development Grants	3,242.255	2,944.395	2,539.600	452.400
C03602	Foreign Grants - Non-Development Grants from Foreign Governments	1,475.668	4,496.685	2,828.000	5,313.126
C03603	Others Grants from Federal Govt. (Dev)	10,159.275	-	37,021.841	10,000.000
C03604	Other Grants from Federal Govt. Non-Dev. Fed. Govt.	3,152.925	-	3,509.250	-
C03634	Foreign Aided Project	3.999	-	-	-
C037	Extraordinary Receipts	5,021.415	30,500.000	30,000.000	30,500.000
	Extraordinary Receipts	4,991.757	28,871.280	29,900.300	29,244.500
C03701	Sale of Land	1,535.158	5,387.500	25,050.000	50.000
C03702	Sale of Land - Sale of Town Sites in Colonies	202.439	12,265.530	1,850.000	25,074.500
C03703	Sale of Land-Sale of Under Developed Agri. Land	2,289.179	3,655.000	2,247.000	2,500.000
C03704	Sale of Land - Sale of under-developed Agriculture Land by Auction or Private Treaty in Colonies	20.659	14.500	36.500	40.000
C03705	Sale of Land-Property Rights to Tenants in Colonies	281.686	4,875.500	315.000	320.000
C03706	Sale of Other Government Assets	2.662	8.250	6.800	10.000
C03707	Other Receipts - Fees, Fines and Forfeitures	659.912	2,665.000	395.000	1,250.000
C03708	Sale of State owned Assets	0.062	-	-	-
	Sale of Agricultural Machinery	0.519	-	-	-
C03712	Sale of Threshers	0.317	-	-	-
C03720	Others	0.202	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
Others - Receipts		29.139	1,628.720	99.700	1,255.500
C03721	Sale Proceed and Rent of Agri. Land	0.013	0.020	0.200	0.500
C03722	Interest on deferred payments of Land sold in colonies	4.155	3.500	4.500	5.000
C03725	Others - Receipts	24.754	1,625.200	95.000	1,250.000
C03727	Recovery of Monetized Value of Vehicle	0.199	-	-	-
C03742	Receipts of Enercon	0.012	-	-	-
C03743	Fee Collected by Staff Welfare Organiz	0.006	-	-	-
C038	Others	50,480.198	56,746.867	56,986.550	57,382.432
C03801	Unclaimed Deposits	19,537.766	-	566.188	-
C03802	Sale of Stores and Materials	158.340	200.000	30.500	50.000
C03803	Sale of Land & Houses, etc.	0.460	-	-	-
C03804	Contributions	0.013	-	-	-
C03805	Rent, Rates & Taxes	192.394	225.100	165.000	165.000
C03806	Citizenship, Nationalization, Passport and Copyright Fees	68.147	-	-	-
C03807	Realizations under the Monopolies & Restrictive Trade Practices Ordinances	0.701	-	-	-
C03808	Receipts under the Mines & Oil-fields & Mineral Development (Federal Control) Act, 1948	14,624.813	31,000.000	31,000.000	30,000.000
C03809	OS. Recpts from levy of excse duty imp	0.024	-	-	-
C03810	Departmental Receipts from Fertilizers	0.003	-	-	-
C03812	Other receipt -Gain by exchange on rem	(0.040)	-	-	-
C03813	Other receipt -Fees realized under the	0.001	-	-	-
C03814	Other Receipts - Sale proceeds of Export Guides	0.340	-	-	-
C03815	Other receipts Collection charges of s	0.044	-	-	-
C03816	Other Receipts - Sale of Publicity Material and rent of Documentaries and Films	0.126	-	-	-
C03818	Fees for Registration of Societies under the Registration Act	7.134	8.000	7.500	8.000
C03820	Sale Proceeds of Highway Safety Codes	0.230	-	-	-
C03821	Receipts of Tourist Department	141.720	150.000	150.000	150.000
C03822	Receipts from Zoological Gardens	0.140	-	-	-
C03824	Recoveries of Overpayment	1,854.645	2,922.250	2,250.000	2,250.000
C03825	Collection of Payments for Service Rendered	1.930	5.500	3.500	5.500
C03828	Leather Export Cess	0.430	-	-	-
C03829	Fees, Fines & Forfeiture	1,030.981	900.000	1,750.000	1,750.000
C03831	Fees, and Subscription by Petitions Writer and Traders in Katchery Compounds	4.336	4.500	6.500	6.500
C03832	Licence fee for Storage or Sale of Petroleum	0.640	-	-	-

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
C03833	Fees under the Poisons Act	0.021	-	-	-
C03834	Fees under the West Pakistan Ordinance 1960.	0.048	-	-	-
C03835	Arms Licence Fees	1,000.633	2,151.100	1,500.100	2,720.750
C03836	Under the Cattle Trespass Act 1939	0.312	-	-	-
C03837	Fees for all Allotment of Land and Gardens to Refugees	0.001	-	-	-
C03839	Settlement Fees	1.100	-	-	-
C03840	Fees for transfer & issue of Duplicate	1.050	-	-	-
C03841	Fee Fines not Specified Elsewhere	488.767	260.000	375.000	375.000
C03842	Treasure Trove Act 1878	0.028	-	-	-
C03846	Receipts from the deposit account of the Chief Settlement Commissioner	40.106	35.000	20.000	20.000
C03849	Contractor Penalty	13.252	-	-	-
C03850	Miscellaneous recoveries made by NAB from defaulte	116.845	-	35.962	-
C03852	Royalty, Pollution and Trekking Fee	0.005	-	-	-
C03855	Initial Environmental Examination and Environmental	33.360	50.000	65.000	65.000
C03859	Collection of Registration / Work Perm	0.400	-	-	-
C03865	Surcharges	-	-	-	-
C03861	Transfer of savings of Pakistan Banking and Finance Services Commission	0.001	-	-	-
C03866	Fee for Issuance of Licences to Private Security C	0.031	-	-	-
C03867	Fee for renewal of licences of Private Security Co	2.722	3.500	2.500	3.500
C03870	Others	10,868.288	18,521.917	18,666.800	19,390.682
C03871	Hajj Arrangement - Recoveries of Electric	0.061	-	-	-
C03872	Other Receipts - Recoveries of Claims Under the Ehtasab Act 1997	1.314	-	-	-
C03878	Fee for Grant / Renewal of Licences for Registration / Fines of Internet Cafes	3.517	-	-	-
C03879	Recoveries made by Anti Corruption Establishment	38.285	55.000	40.000	55.000
C03880	TMA Other Non-tax Revenues	0.698	-	-	-
C03882	Deposit of Fee, under Power Generation Policy, 2006	4.792	-	-	-
C03886	Fee for Issuance of Fee & Registration	0.096	-	-	-
C03887	Fines on Hoarding & High Price Sale	4.834	5.000	12.000	12.500
C03894	Fines of Lahore Ring Road Authorities	65.240	80.000	65.000	80.000
C03899	Fees, Fines and Foreiture - Transport Department	169.073	170.000	275.000	275.000
C039	Development Surcharge & Royalties(Fed-Transfers)	11,965.136	11,972.458	25,709.958	13,781.398
C03904	Surcharge-on Natural Gas Share of Net Proceeds assigned to Provinces	1,261.502	963.138	2,548.000	1,810.698
	Surcharge on Gas (Current)	-	-	2,548.000	-
C03907	Net Proceed of Royalty on Crude Oil assigned to Provinces	8,308.361	8,914.080	10,115.466	9,383.500
	001 Royalty on Crudie Oil (Current)	-	-	9,383.500	-
	002 Royalty on Crudie Oil (Arrears)	-	-	731.966	-
C03908	Net Proceed of Royalty on Natural Gas assigned to Provinces	2,395.271	2,095.240	3,110.672	2,587.200
	Royalty on Gas (Current)	-	-	2,976.774	-
	Royalty on Gas (Arrears)	-	-	133.898	-
	Energy	0.002	-	9,935.820	-
C03915	Windfall levy against Crude Oil/ Condensate & Natural Gas	0.002	-	9,935.820	-
TOTAL GENERAL REVENUE RECEIPTS		3,055,616.214	4,643,446.497	4,462,094.071	4,890,371.203

ESTIMATES OF CAPITAL RECEIPTS

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
E CAPITAL RECEIPTS		596,777.704	802,560.069	480,463.703	279,108.357
	Account No.I	36,268.685	230,431.897	39,660.267	102,521.113
	Account No.II	481,340.365	468,904.722	378,158.810	58,283.194
E02 RECOVERIES OF LOANS AND ADVANCES		1,101.166	4,825.098	2,225.101	4,624.605
E022	From District Govts. TMS / Local Bodies	9.230	14.734	14.734	14.105
	E02202 TMs	9.230	14.734	14.734	14.105
E024	From Non-Financial Institutions	1,000.125	4,720.426	2,120.426	4,520.562
	E02420 Others	1,000.125	4,720.426	2,120.426	4,520.562
E025	From Govt Servants	91.811	89.938	89.938	89.938
	E02501 House Building Advance	82.870	81.786	81.786	81.786
	E02502 Motor Car Advance	6.217	5.949	5.949	5.949
	E02503 Motor Cycle Advance	2.724	2.203	2.203	2.203
E026	From Private Sector	-	-	0.003	-
	E02602 To Cultivators	-	-	0.003	-
E03 DEBT		35,167.519	50,606.799	37,435.166	47,896.508
E031	PERMANENT DEBT - DOMESTIC (Account-I)	-	0.434	-	0.434
	E03101 Permanent Debt - Direct	-	0.434	-	0.434
E033	PERMANENT DEBT - FOREIGN	35,167.519	50,606.365	37,435.166	47,896.074
	E03301 Permanent Debt (Foreign) - Direct	-	-	-	-
	E03302 Foreign Debt-received from Federal Government	35,167.519	50,606.365	37,435.166	47,896.074

ESTIMATES OF CAPITAL RECEIPTS

(Rs. in million)

Head of Account	Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
PUBLIC DEBT [Loans from Commercial Banks (A/c-II)]	481,340.365	468,904.722	378,158.810	58,283.194
E01 Recoveries of Investment	447,554.991	643,904.722	378,158.810	108,283.194
E012 State Trading Schemes Receipts	447,554.991	643,904.722	378,158.810	108,283.194
E01202 Provincial	203,465.742	221,320.000	100,622.810	58,183.000
E01202 002-Sale Proceeds of Wheat (Account I)	-	175,000.000	-	50,000.000
E01203 Others	244,089.249	247,584.722	277,536.000	100.194
E01204 E01204-Recoveries of incidentals on Supply of	-	-	-	-
E03 DEBT	33,785.374	-	-	-
E032 FLOATING DEBT	33,785.374	-	-	-
E03202 Cash Credit Accommodation (A/C-II)	33,785.374	-	-	-
CAPITAL RECEIPTS	92,847.148	103,223.450	80,843.040	123,824.490
E03 DEBT	92,847.148	103,223.450	80,843.040	123,824.490
E033 Foreign Debt (Permanent)	92,847.148	103,223.450	80,843.040	123,824.490
E03301 Permanent Debt (Foreign) - Direct	13,678.494	-	18,198.414	5,520.440
E03301 Permanent Debt (Foreign) - Direct	-	-	-	-
E03302 Foreign Debt (Permanent) received from the Federal Govt.	79,168.654	103,223.450	62,644.626	118,304.050
TOTAL PROVENCAL CONSOLIDATED FUND	3,666,072.412	5,446,006.566	4,960,756.188	5,175,000.000
Account No.I	3,184,732.047	4,977,101.844	4,582,597.378	5,116,716.806
Account No.II	481,340.365	468,904.722	378,158.810	58,283.194

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account	Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
TOTAL PROVINCIAL CONSOLIDATED FUND	3,518,333.358	4,816,006.566	4,801,975.051	4,595,000.000
1 CURRENT REVENUE EXPENDITURE	1,985,082.249	2,633,836.035	2,683,601.948	2,706,480.675
<i>i) Current Expenditure</i>	1,460,377.452	1,911,900.562	1,809,284.854	2,026,690.000
<i>ii) Service Delivery Expenditure</i>	524,704.797	721,935.473	874,317.094	679,790.675
2 CURRENT CAPITAL EXPENDITURE	963,895.507	1,340,170.531	1,009,724.095	648,519.325
i) CURRENT CAPITAL EXPENDITURE A/C-I	481,107.440	871,265.809	631,565.285	590,236.131
ii) CURRENT CAPITAL EXPENDITURE A/C-II	482,788.067	468,904.722	378,158.810	58,283.194
3 DEVELOPMENT EXPENDITURE (GROSS)	569,355.602	842,000.000	1,108,649.008	1,240,000.000
i) DEVELOPMENT REVENUE EXPENDITURE	313,185.390	510,872.207	637,961.342	910,392.103
ii) DEVELOPMENT CAPITAL EXPENDITURE	256,170.212	331,127.793	470,687.666	329,607.897

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account	Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
SUMMARY				
01 GENERAL PUBLIC SERVICES	1,129,019.585	1,638,887.951	1,436,027.249	1,587,677.416
011 Executive & Legislative Organs, Financial and Fiscal Affairs	490,948.816	604,040.205	588,065.212	603,839.643
014 Transfers	626,894.300	890,896.256	824,492.188	946,796.801
015 General Services	11,164.288	143,938.968	23,457.327	37,028.857
019 General Public Services not Elsewhere Defined	12.180	12.522	12.522	12.115
03 PUBLIC ORDER AND SAFETY AFFAIRS	273,831.526	271,292.306	349,045.830	299,319.281
031 Law Courts	42,594.612	48,028.962	49,232.227	53,772.581
032 Police	193,478.719	190,339.285	235,848.470	203,715.549
033 Fire Protection	1,282.736	1,209.889	1,924.676	1,318.499
034 Prison Administration and Operation	19,232.885	20,128.761	23,305.110	27,655.867
036 Administration of Public Order	17,242.575	11,585.409	38,735.347	12,856.785
04 ECONOMIC AFFAIRS	162,505.128	259,120.576	299,899.165	258,585.188
041 General Economic, Commercial & Labour Affairs	3,669.876	14,543.993	2,579.385	1,960.900
042 Agri. Food, Irrigation, Forestry & Fishing	79,989.209	150,477.976	156,688.118	140,724.015
043 Fuel and Energy	252.465	304.343	47,169.776	479.768
044 Mining and Manufacturing	13,677.877	14,885.213	15,863.635	17,303.201
045 Construction and Transport	64,737.310	78,694.663	77,367.074	97,796.292
047 Other Industries	178.391	214.388	231.177	321.012
05 ENVIRONMENT PROTECTION	731.945	1,549.776	1,157.226	1,615.996
053 Pollution Abetment	731.945	1,549.776	1,157.226	1,615.996
06 HOUSING AND COMMUNITY AMENITIES	37,761.414	21,357.349	127,081.232	26,484.696
061 House Development	2,153.148	6,496.732	94,102.268	10,272.256
062 Community Development	15,207.246	2,848.721	7,252.776	3,087.943
063 Water Supply	20,401.020	12,011.896	25,726.188	13,124.497
07 HEALTH	242,038.027	271,771.277	292,753.640	267,210.745
073 Hospital Services	184,618.165	205,713.708	227,308.188	208,443.776
074 Public Health Services	23,817.169	32,021.333	29,294.817	29,620.556
076 Health Administration	33,602.694	34,036.236	36,150.635	29,146.413
08 RECREATIONAL, CULTURE AND RELIGION	6,830.251	8,827.441	16,025.814	8,796.575
081 Recreational and Sporting Services	1,902.203	2,164.916	2,820.796	2,421.341
082 Cultural Services	1,349.448	1,507.222	3,833.943	2,659.962
083 Broadcasting and Publishing	1,590.870	3,608.692	8,422.355	2,267.678
084 Religious Affairs	1,631.750	1,221.725	626.116	1,132.001
086 Admn. Info/. Recreation & Culture	355.980	324.886	322.604	315.593

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account	Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
09 EDUCATION AFFAIRS AND SERVICES	102,844.962	129,714.050	123,191.299	148,314.275
091 Pre. Primary Education Affairs & Service	2,609.118	3,471.841	3,165.907	3,939.406
092 Secondary Education Affairs and Services	41,528.297	44,114.631	50,586.665	44,212.549
093 Tertiary Education Affairs and Services	57,562.385	79,949.742	67,744.286	93,617.969
094 Education Services Nondefinable by level	480.675	792.329	693.349	5,024.768
095 Subsidiary Services to Education	569.280	1,180.448	870.198	1,309.767
097 Education Affairs, Services Not Elsewhere Defined	95.207	205.059	130.894	209.816
10 SOCIAL PROTECTION	29,519.411	31,315.309	38,420.493	108,476.503
107 Administration	26,157.633	26,494.272	32,882.467	102,290.732
108 Others	3,361.778	4,821.037	5,538.026	6,185.771
TOTAL CURRENT REVENUE EXPENDITURE (GROSS)	1,985,082.249	2,633,836.035	2,683,601.948	2,706,480.675
Current Expenditure	1,460,377.452	1,911,900.562	1,809,284.854	2,026,690.000
Service Delivery Expenditure	524,704.797	721,935.473	874,317.094	679,790.675
LESS Subsidies	21,635.985	72,911.376	85,771.919	72,277.263
TOTAL CURRENT REVENUE EXPENDITURE (NET)	1,963,446.264	2,560,924.659	2,597,830.029	2,634,203.412

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026	
01	General Public Services	1,129,019.585	1,638,887.951	1,436,027.249	1,587,677.416	
011	Executive & Legislative Organs, Financial and Fiscal Affairs	490,948.816	604,040.205	588,065.212	603,839.643	
0111	Executive and Legislative Organs	21,442.741	31,334.315	36,556.896	41,747.941	
011101	Parliamentary / Legislative Affairs	3,903.878	7,539.178	9,759.339	14,549.859	
	General Administration	PC21010	1,487.799	4,101.578	5,830.133	10,334.706
LQ4053	Provincial Assembly	497.032	1,579.639	2,026.102	3,166.235	
	Current Expenditure	244.211	680.668	1,265.781	1,886.281	
	Service Delivery Expenditure	252.822	898.971	760.321	1,279.954	
LQ4062	Law and Parliamentary Affairs Department	705.319	1,465.381	1,310.030	1,664.332	
	Current Expenditure	225.574	310.943	258.879	450.735	
	Service Delivery Expenditure	479.745	1,154.438	1,051.151	1,213.597	
LQ4502	Human Rights & Minorities Affairs Department	285.448	999.020	1,951.853	3,782.041	
	Current Expenditure	163.858	198.645	161.277	166.845	
	Service Delivery Expenditure	121.590	800.375	1,790.576	3,615.196	
LQ5918	Directorate of Monitoring & Evaluation	-	-	542.148	1,661.880	
	Current Expenditure	-	-	330.957	1,241.520	
	Service Delivery Expenditure	-	-	211.191	420.360	
SP4013	Law & Parliamentary Affairs Department South Punjab	-	57.538	-	60.218	
	Current Expenditure	-	56.826	-	59.491	
	Service Delivery Expenditure	-	0.712	-	0.727	
	General Administration (Charged)	PC24010	2,416.078	3,437.600	3,929.206	4,215.153
LQ4054	Provincial Assembly (Charged)	6.033	35.840	39.272	83.051	
	Current Expenditure	2.475	4.540	13.297	21.751	
	Service Delivery Expenditure	3.558	31.300	25.975	61.300	
LQ4055	Provincial Assembly Department (Charged)	2,410.046	3,401.760	3,889.934	4,132.102	
	Current Expenditure	1,967.014	2,824.188	2,587.439	3,290.526	
	Service Delivery Expenditure	443.031	577.572	1,302.495	841.576	
011103	Provincial Executive	2,293.374	2,416.945	3,182.257	3,571.542	
	General Administration (Charged)	PC24010	770.315	829.860	934.513	1,030.150
LQ4056	Governor's House (Charged)	3.580	15.848	16.106	153.770	
	Current Expenditure	1.056	2.057	1.056	1.979	
	Service Delivery Expenditure	2.524	13.791	15.050	151.791	

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account			Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ4057	Governor's Secretariat	(Charged)	374.715	409.087	426.777	438.226
	Current Expenditure		325.770	354.445	362.814	375.728
	Service Delivery Expenditure		48.945	54.642	63.963	62.498
LQ4376	Staff and Household	(Charged)	392.020	404.925	491.630	438.154
	Current Expenditure		316.863	330.392	342.328	346.168
	Service Delivery Expenditure		75.156	74.533	149.302	91.986
	General Administration	PC21010	1,523.059	1,587.085	2,247.744	2,541.392
LQ4058	CM's Office (including expenditure on Hospitality / Security of incoming Foreign Delegations)		1,478.231	1,234.110	1,795.282	1,467.385
	Current Expenditure		1,172.757	955.593	1,295.401	1,119.835
	Service Delivery Expenditure		305.474	278.517	499.881	347.550
LQ4059	Ministers		44.828	352.975	452.462	1,074.007
	Current Expenditure		11.238	210.160	320.060	820.041
	Service Delivery Expenditure		33.590	142.815	132.402	253.966
011104	Administrative Inspection		1,721.444	2,697.686	2,890.598	2,985.517
	General Administration	PC21010	1,721.444	2,697.686	2,890.598	2,985.517
LQ4060	Chief Minister Inspection Team		189.425	169.295	351.001	212.481
	Current Expenditure		159.635	131.973	190.040	171.136
	Service Delivery Expenditure		29.789	37.322	160.961	41.345
LQ4061	Provincial Ombudsman		1,394.758	2,340.757	2,340.758	2,567.235
	Current Expenditure		878.262	2,108.751	1,309.341	2,300.686
	Service Delivery Expenditure		516.496	232.006	1,031.417	266.549
LQ5037	Provincial Ombudsperson		137.261	187.634	198.839	205.801
	Current Expenditure		60.932	106.284	83.932	115.948
	Service Delivery Expenditure		76.330	81.350	114.907	89.853
011105	District Administration		8,633.980	13,301.903	12,457.004	14,370.935
	General Administration	PC21010	8,633.980	13,301.903	12,457.004	14,370.935
LQ4466	Deputy Commissioner Officer(s)		1,360.917	1,828.946	2,147.946	1,857.072
	Current Expenditure		560.054	664.196	789.221	691.001
	Service Delivery Expenditure		800.862	1,164.750	1,358.725	1,166.071

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ4583	District Administration	2,421.730	4,439.196	4,351.629	4,634.728
	Current Expenditure	2,094.048	3,466.794	3,726.525	3,582.686
	Service Delivery Expenditure	327.682	972.402	625.104	1,052.042
LQ4584	Sub Divisional Administration	3,153.994	4,580.125	4,011.186	5,057.580
	Current Expenditure	2,616.676	3,219.636	3,198.898	3,735.162
	Service Delivery Expenditure	537.317	1,360.489	812.288	1,322.418
LQ4586	Additional Collector	1,697.340	2,453.636	1,946.243	2,821.555
	Current Expenditure	1,468.581	1,668.450	1,695.788	1,951.595
	Service Delivery Expenditure	228.759	785.186	250.455	869.960
011106	Tehsil Administration	733.744	790.603	1,424.450	983.522
	General Administration	PC21010	733.744	790.603	1,424.450
LQ4467	Assistant Commissioner Office(s)	733.744	790.603	1,424.450	983.522
	Current Expenditure	378.518	394.906	619.110	457.955
	Service Delivery Expenditure	355.226	395.697	805.340	525.567
011108	Local Authority Administration & Regulation	1,918.903	1,334.622	3,925.143	1,463.639
	General Administration	PC21010	1,918.903	1,334.622	3,925.143
LQ4065	Local Government and Community Development Department	1,725.694	1,083.156	3,729.378	1,191.801
	Current Expenditure	363.349	750.616	522.442	809.936
	Service Delivery Expenditure	1,362.344	332.540	3,206.936	381.865
SP4012	LG&CD Department South Punjab	193.209	251.466	195.765	271.838
	Current Expenditure	50.029	153.956	57.733	164.998
	Service Delivery Expenditure	143.180	97.510	138.032	106.840
011110	General Commission and Enquires	1,094.460	1,152.709	1,483.603	1,484.777
	General Administration	PC21010	1,094.460	1,152.709	1,483.603
LQ4092	Public Service Commission	1,069.175	1,113.878	1,452.113	1,440.759
	Current Expenditure	682.434	773.721	985.328	1,038.415
	Service Delivery Expenditure	386.741	340.157	466.785	402.344

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ4673	Official Language Committee S&GAD	25.285	38.831	31.490	44.018
	Current Expenditure	23.491	35.392	28.146	39.491
	Service Delivery Expenditure	1.794	3.439	3.344	4.527
011111	Divisional Administration	1,142.959	2,100.669	1,434.502	2,338.150
	General Administration	PC21010	1,142.959	2,100.669	1,434.502
LQ4465	Commissioner Office(s)	368.361	403.698	492.603	522.577
	Current Expenditure	188.459	201.914	224.611	204.629
	Service Delivery Expenditure	179.903	201.784	267.992	317.948
LQ4508	Divisional Administration	694.583	1,434.478	848.495	1,502.682
	Current Expenditure	442.085	796.536	521.863	816.307
	Service Delivery Expenditure	252.498	637.942	326.632	686.375
LQ4519	Circuit House	80.014	262.493	93.404	312.891
	Current Expenditure	41.573	56.375	45.596	62.381
	Service Delivery Expenditure	38.441	206.118	47.808	250.510
0112	Financial and Fiscal Affairs	393,594.754	470,850.036	457,813.194	490,432.572
011204	Administration of Financial Affairs	1,993.515	5,884.824	3,337.924	11,808.396
	General Administration	PC21010	1,993.515	5,884.824	3,337.924
LQ4066	Finance Department	1,896.727	5,703.738	3,254.341	11,599.593
	Current Expenditure	1,189.092	1,677.353	1,332.282	2,185.525
	Service Delivery Expenditure	707.635	4,026.385	1,922.059	9,414.068
LQ5293	Provincial Finance Commission	19.561	-	-	-
	Current Expenditure	19.794	-	-	-
	Service Delivery Expenditure	(0.233)	-	-	-
SP4005	Finance Department South Punjab	77.227	181.086	83.583	208.803
	Current Expenditure	49.469	132.549	42.126	147.613
	Service Delivery Expenditure	27.759	48.537	41.457	61.190
011205	Tax Management (Customs, Income Tax, Excise etc.)	8,617.172	11,030.400	11,929.069	13,860.884
	Provincial Excise	PC21003	1,615.798	1,913.054	4,254.664
LQ4005	Direction	1,542.032	1,828.182	4,166.312	3,537.302
	Current Expenditure	1,090.924	1,182.898	1,895.938	2,419.610
	Service Delivery Expenditure	451.107	645.284	2,270.374	1,117.692

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ4006	Cost of Manufacturing Opium Tablets	-	0.089	-	0.098
	Service Delivery Expenditure	-	0.089	-	0.098
LQ4007	Excise Bureau	73.767	84.783	88.352	94.775
	Current Expenditure	50.811	61.374	61.607	70.111
	Service Delivery Expenditure	22.956	23.409	26.745	24.664
	Stamps	PC21004	172.868	423.746	469.949
LQ4008	Superintendence	52.721	152.561	153.244	119.887
	Current Expenditure	52.451	132.464	136.165	97.780
	Service Delivery Expenditure	0.269	20.097	17.079	22.107
LQ4009	Cost of Stamps Supplied from Central Stamps Store	91.924	248.000	210.800	272.800
	Service Delivery Expenditure	91.924	248.000	210.800	272.800
LQ4010	Charges for the Sale of Stamps	28.223	70.238	59.702	77.262
	Service Delivery Expenditure	28.223	70.238	59.702	77.262
	Registration	PC21006	106.896	125.951	178.116
LQ4016	Superintendence	7.562	18.025	9.008	18.818
	Current Expenditure	7.525	9.916	8.757	10.689
	Service Delivery Expenditure	0.037	8.109	0.251	8.129
LQ4574	District Charges	99.334	149.194	116.943	159.298
	Current Expenditure	95.366	110.903	105.610	122.329
	Service Delivery Expenditure	3.968	38.291	11.333	36.969
	Charges on A/c of Motor Vehicles Act	PC21007	775.322	1,465.376	1,059.134
LQ4017	Registration and Token Tax	542.445	612.339	591.493	673.786
	Current Expenditure	426.967	512.712	480.926	561.638
	Service Delivery Expenditure	115.477	99.627	110.567	112.148
LQ4018	Route Permits of Vehicles	232.878	391.570	873.883	385.348
	Current Expenditure	202.485	287.957	225.747	287.340
	Service Delivery Expenditure	30.393	103.613	648.136	98.008

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026	
	Other Taxes and Duties	PC21008	1,165.905	1,455.259	1,947.761	1,582.883
LQ4022	Urban Immovable Property Tax	838.669	1,036.362	996.531	1,069.983	
	Current Expenditure	763.385	920.207	852.986	936.062	
	Service Delivery Expenditure	75.284	116.155	143.545	133.921	
LQ5320	Charges Under Electricity Act	327.236	418.897	951.230	512.900	
	Current Expenditure	282.007	344.112	362.020	397.736	
	Service Delivery Expenditure	45.229	74.785	589.210	115.164	
	General Administration	PC21010	4,780.383	6,020.160	3,711.571	6,938.627
LQ4067	Excise and Taxation Department	284.467	252.072	297.349	264.533	
	Current Expenditure	163.884	167.549	180.565	173.165	
	Service Delivery Expenditure	120.583	84.523	116.784	91.368	
LQ4099	Board of Revenue	3,213.546	1,318.847	1,308.912	1,420.110	
	Current Expenditure	850.121	1,060.523	1,070.231	1,129.490	
	Service Delivery Expenditure	2,363.425	258.324	238.681	290.620	
LQ4768	Member Colonies	5.956	19.085	16.211	20.681	
	Current Expenditure	-	-	-	0.433	
	Service Delivery Expenditure	5.956	19.085	16.211	20.248	
LQ4784	Punjab Revenue Authority	1,187.947	4,200.000	1,882.632	4,981.000	
	Service Delivery Expenditure	1,187.947	4,200.000	1,882.632	4,981.000	
LQ5471	Appellate Tribunal of PRA	57.993	136.183	132.787	145.665	
	Current Expenditure	30.336	68.461	68.212	73.267	
	Service Delivery Expenditure	27.657	67.722	64.575	72.398	
SP4004	Board of Revenue (South Punjab)	30.472	93.973	73.680	106.638	
	Current Expenditure	15.215	48.892	26.398	58.070	
	Service Delivery Expenditure	15.257	45.081	47.282	48.568	
011206	Accounting Services	1,432.370	1,651.633	1,660.838	1,734.955	
	General Administration	PC21010	1,432.370	1,651.633	1,660.838	1,734.955
LQ4100	Inspectorate of Treasuries	68.993	109.179	98.697	119.580	
	Current Expenditure	57.089	81.670	80.392	89.574	
	Service Delivery Expenditure	11.904	27.509	18.305	30.006	

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ4101	Treasuries/District Accounts Offices	1,363.377	1,542.454	1,562.141	1,615.375
	Current Expenditure	1,211.028	1,325.748	1,380.218	1,405.847
	Service Delivery Expenditure	152.349	216.706	181.923	209.528
011207	Auditing Services	549.666	856.696	702.880	839.206
	General Administration	PC21010	549.666	702.880	839.206
LQ4102	Local Fund Audit Department	549.666	856.696	702.880	839.206
	Current Expenditure	485.256	694.593	606.208	697.146
	Service Delivery Expenditure	64.410	162.103	96.672	142.060
011210	Pension Civil	380,977.956	451,400.000	440,156.000	462,160.000
	Pension	PC21028	380,977.956	440,156.000	462,160.000
LQ4278	Pension	380,977.956	451,400.000	440,156.000	462,160.000
	Current Expenditure	380,977.956	451,400.000	440,156.000	462,160.000
011250	Others	24.075	26.483	26.483	29.131
	Miscellaneous	PC21031	24.075	26.483	29.131
LQ4285	Government Contribution to Group Insurance	24.075	26.483	26.483	29.131
	Service Delivery Expenditure	24.075	26.483	26.483	29.131
0114	Foreign Debt Management	46,432.880	47,521.304	45,730.931	42,349.273
011402	Interest on Foreign Debt Payable to Federal Government (Charged)	46,432.880	47,521.304	45,730.931	42,349.273
	Interest on Debt & other Obligations	PC24044	46,432.880	45,730.931	42,349.273
LQ4409	IDA Credit (Charged)	46,432.880	47,521.304	45,730.931	42,349.273
	Service Delivery Expenditure	46,432.880	47,521.304	45,730.931	42,349.273
0115	Domestic Debt Management	29,478.441	54,334.550	47,964.191	29,309.857
011502	Investment and Domestic Debt	29,478.441	54,334.550	47,964.191	29,309.857
	Interest on Debt & other Obligations	PC24044	29,478.441	47,964.191	29,309.857
LQ4400	Interest on Domestic Loans Taken for Development Schemes from Federal Government (A) (Charged)	59.519	-	-	-
	Service Delivery Expenditure	59.519	-	-	-

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ4401	Interest on Domestic Loans Taken for Scrap Tubewells from Federal Government (B) (Charged)	211.342	164.163	164.163	125.756
	Service Delivery Expenditure	211.342	164.163	164.163	125.756
LQ4402	Permanent Debt (Market Loans) (Charged)	-	0.500	-	0.500
	Service Delivery Expenditure	-	0.500	-	0.500
LQ4403	Floating Debt (Charged)	-	1,000.000	-	1,000.000
	Current Expenditure	-	1,000.000	-	1,000.000
LQ4404	Un-Funded Debt (Charged)	29,207.579	23,669.884	20,364.027	23,683.598
	Service Delivery Expenditure	29,207.579	23,669.884	20,364.027	23,683.598
LQ4405	Other Obligations (Charged)	0.001	0.003	0.001	0.003
	Service Delivery Expenditure	0.001	0.003	0.001	0.003
LQ4477	Payment of interest to Financial Institutions (Charged)	-	4,500.000	-	4,500.000
	Service Delivery Expenditure	-	4,500.000	-	4,500.000
LQ5898	Interest Payment to Food Department	-	25,000.000	27,436.000	-
	Service Delivery Expenditure	-	25,000.000	27,436.000	-
014	Transfers	626,894.300	890,896.256	824,492.188	946,796.801
0141	Transfers (Inter-Governmental)	626,894.300	890,896.256	824,492.188	946,796.801
014106	Cantonment Board	4,005.840	2,500.000	2,367.659	2,500.000
	Miscellaneous	PC21031	4,005.840	2,367.659	2,500.000
LQ4454	Grant-in-Aid to Cantonment Board	4,005.840	2,500.000	2,367.659	2,500.000
	Current Expenditure	4,005.840	2,500.000	2,367.659	2,500.000
014108	District Health Authorities	119,948.377	140,625.000	135,625.000	151,172.000
	Miscellaneous	PC21031	119,948.377	135,625.000	151,172.000
LQ5580	District Health Authorities	119,948.377	140,625.000	135,625.000	151,172.000
	Current Expenditure	119,948.377	140,625.000	135,625.000	151,172.000
014109	District Education Authorities	411,386.638	482,775.000	474,275.000	521,453.000
	Miscellaneous	PC21031	411,386.638	474,275.000	521,453.000
LQ5581	District Education Authorities	411,386.638	482,775.000	474,275.000	521,453.000
	Current Expenditure	411,386.638	482,775.000	474,275.000	521,453.000

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026	
014110	Others	35,586.025	33,496.256	28,392.598	12,596.801	
	Irrigation & Land Reclamation	PC21009	188.600	297.556	213.865	120.400
DQ4003	Grant in Aid to DG Khan (Hill Torrents)	4.861	19.306	5.465	21.047	
	Current Expenditure	4.365	8.102	4.265	8.941	
	Service Delivery Expenditure	0.496	11.204	1.200	12.106	
LQ4049	Grant-in-Aid to Engineering Academy	45.041	88.394	52.125	89.320	
	Current Expenditure	38.018	65.548	35.944	71.786	
	Service Delivery Expenditure	7.023	22.846	16.181	17.534	
LQ4799	Punjab Khal Panchayat Authority	136.682	180.000	153.000	-	
	Service Delivery Expenditure	136.682	180.000	153.000	-	
RQ4001	Grant in Aid to Rajanpur (Hill Torrents)	2.016	9.856	3.275	10.033	
	Current Expenditure	1.890	1.994	2.603	2.162	
	Service Delivery Expenditure	0.126	7.862	0.672	7.871	
	Miscellaneous	PC21031	35,397.426	33,198.700	28,178.733	12,476.401
BO4006	Grant to Cholistan Development Authority, Bahawalpur	217.319	309.171	369.262	419.094	
	Current Expenditure	140.881	191.512	191.513	225.985	
	Service Delivery Expenditure	76.438	117.659	177.749	193.109	
LQ4298	Implementation of Jinnah Abadies	20.534	23.464	16.464	28.846	
	Current Expenditure	20.521	14.369	14.369	15.542	
	Service Delivery Expenditure	0.013	9.095	2.095	13.304	
LQ4427	Punjab Economic Research Institute	69.017	123.229	99.254	135.242	
	Current Expenditure	29.393	69.616	38.115	78.343	
	Service Delivery Expenditure	39.624	53.613	61.139	56.899	
LQ4428	Punjab Quran Board	4.105	25.391	12.717	29.738	
	Current Expenditure	2.283	12.127	7.168	14.593	
	Service Delivery Expenditure	1.823	13.264	5.549	15.145	
LQ4429	Information Technology Board	2,179.963	4,258.787	3,082.860	3,910.927	
	Current Expenditure	509.209	550.691	687.985	1,181.492	
	Service Delivery Expenditure	1,670.754	3,708.096	2,394.875	2,729.435	
LQ4432	Society for Prevention of cruelty to Animals	35.695	43.336	42.863	37.461	
	Current Expenditure	34.369	35.598	39.960	34.031	
	Service Delivery Expenditure	1.326	7.738	2.903	3.430	

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ4534	Rural Development Project Bahawalpur	61.274	87.385	81.733	105.053
	Current Expenditure	54.689	69.006	63.500	83.647
	Service Delivery Expenditure	6.585	18.379	18.233	21.406
LQ4761	Grant in Aid	31,559.001	27,177.000	23,322.643	5,809.000
	Current Expenditure	-	20,823.000	-	-
	Service Delivery Expenditure	31,559.001	6,354.000	23,322.643	5,809.000
LQ4801	Grant in Aid	-	-	-	2,000.000
	Service Delivery Expenditure	-	-	-	2,000.000
LQ5043	PMU Land record Management & Information System (Project - BOR)	1,250.000	1,150.000	1,150.000	-
	Current Expenditure	1,250.000	1,150.000	1,150.000	-
LQ5311	Guarantee of Annual Income Rom Post	-	0.937	0.937	1.040
	Service Delivery Expenditure	-	0.937	0.937	1.040
LQ5799	Defunct Punjab Privatization Board under Colonies Department	0.517	-	-	-
	Current Expenditure	0.517	-	-	-
014111	District Council	1,894.887	215,000.000	3,622.655	241,750.000
	Miscellaneous	PC21031	1,894.887	215,000.000	3,622.655
					241,750.000
LQ5512	Metropolitan Corporation	-	215,000.000	-	241,750.000
	Current Expenditure	-	215,000.000	-	241,750.000
LQ5612	Metropolitan Corporation	1,894.887	-	3,622.655	-
	Current Expenditure	1,894.887	-	3,622.655	-
014112	Municipal Corporations	5,395.826	-	27,669.632	-
	Miscellaneous	PC21031	5,395.826	-	27,669.632
					-
LQ5613	Municipal Corporations	5,395.826	-	27,669.632	-
	Current Expenditure	5,395.826	-	27,669.632	-
014113	Municipal Committees	23,553.126	-	92,006.138	-
	Miscellaneous	PC21031	23,553.126	-	92,006.138
					-
LQ5614	Municipal Committees	23,553.126	-	92,006.138	-
	Current Expenditure	23,553.126	-	92,006.138	-

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
014114	Union Councils	13,771.980	16,500.000	15,000.000	17,325.000
	Miscellaneous	PC21031	13,771.980	15,000.000	17,325.000
LQ5579	Union Councils	13,771.980	16,500.000	15,000.000	17,325.000
	Current Expenditure		13,771.980	15,000.000	17,325.000
014115	District Council	11,351.601	-	45,533.506	-
	Miscellaneous	PC21031	11,351.601	45,533.506	-
LQ5611	District Council	11,351.601	-	45,533.506	-
	Current Expenditure		11,351.601	45,533.506	-
015	General Services	11,164.288	143,938.968	23,457.327	37,028.857
0151	Personnel Services	8,076.123	9,903.883	19,209.162	32,268.309
015101	Establishment Services General Administration	7,719.686	9,468.337	18,847.995	31,770.982
	General Administration	PC21010	7,719.686	18,847.995	31,770.982
LQ4063	Services & General Administration Deptt.	2,898.210	1,979.611	1,836.703	2,063.391
	Current Expenditure		223.365	256.968	280.032
	Service Delivery Expenditure		2,674.845	1,579.735	1,783.359
LQ4090	Director General Protocol	170.788	120.632	131.601	136.230
	Current Expenditure		61.234	76.439	82.097
	Service Delivery Expenditure		109.554	55.162	54.133
LQ4306	Punjab Procurement Regulatory Authority (PPRA)	92.717	156.767	103.904	184.302
	Current Expenditure		72.919	81.142	155.175
	Service Delivery Expenditure		19.798	22.762	29.127
LQ4307	I & C Wing (S&GAD)	168.251	100.726	178.957	137.285
	Service Delivery Expenditure		168.251	178.957	137.285
LQ4504	VIP Flight Maintenance & Operation Cell	179.892	222.278	248.802	235.051
	Current Expenditure		94.504	95.063	104.180
	Service Delivery Expenditure		85.388	153.739	130.871
LQ4507	Aviation Flight (RW)	352.236	270.828	1,533.237	792.821
	Current Expenditure		81.410	92.138	106.505
	Service Delivery Expenditure		270.827	1,441.099	686.316
LQ4536	O & M Wing (S&GAD)	218.858	240.688	229.486	271.008
	Current Expenditure		175.676	179.382	225.008
	Service Delivery Expenditure		43.183	50.104	46.000

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ4537	Budget & Accounts Wing (S&GAD)	2,604.424	3,070.680	3,009.981	3,026.151
	Current Expenditure	2,516.843	2,938.525	2,908.147	2,911.080
	Service Delivery Expenditure	87.581	132.155	101.834	115.071
LQ4556	Punjab Government Servants Housing Foundation (PGSHF)	-	500.000	-	500.000
	Service Delivery Expenditure	-	500.000	-	500.000
LQ4638	Infrastructure Development Authority	-	980.430	-	500.000
	Service Delivery Expenditure	-	980.430	-	500.000
LQ4647	Director General Punjab Enforcement & Regulatory Authority (PERA)	-	-	6,234.677	9,461.061
	Current Expenditure	-	-	187.135	863.356
	Service Delivery Expenditure	-	-	6,047.542	8,597.705
LQ4668	Services Wing (S&GAD)	363.322	295.364	330.670	316.274
	Current Expenditure	233.891	229.047	246.213	242.491
	Service Delivery Expenditure	129.431	66.317	84.457	73.783
LQ4693	Special Monitoring Unit (SMU)	27.364	84.697	53.562	85.970
	Current Expenditure	23.991	69.256	33.234	69.717
	Service Delivery Expenditure	3.373	15.441	20.328	16.253
LQ4937	Section Officer (Audit & Financial Assistance) Budget and Accounts	217.176	289.351	265.286	275.123
	Current Expenditure	156.882	148.849	207.700	163.221
	Service Delivery Expenditure	60.294	140.502	57.586	111.902
LQ5039	Punjab Oversees Pakistan Commission	102.422	224.201	168.062	207.348
	Current Expenditure	80.784	143.907	102.858	155.918
	Service Delivery Expenditure	21.637	80.294	65.204	51.430
LQ5482	Punjab Treaty Implementation Cell (PTIC)	-	-	19.404	66.842
	Current Expenditure	-	-	11.610	40.640
	Service Delivery Expenditure	-	-	7.794	26.202
LQ5725	Section Officer (Welfare-I) S&GA Department	24.068	28.800	24.283	27.000
	Service Delivery Expenditure	24.068	28.800	24.283	27.000
LQ5872	Archives	-	36.546	32.068	17.712
	Current Expenditure	-	3.850	0.450	1.925
	Service Delivery Expenditure	-	32.696	31.618	15.787
LQ5873	Motor Transport Wing (S&GAD)	-	408.205	2,171.172	443.331
	Service Delivery Expenditure	-	408.205	2,171.172	443.331

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ5903	Enforcement Stations PERA	-	-	1,920.077	12,511.766
	Current Expenditure	-	-	1,442.916	9,576.035
	Service Delivery Expenditure	-	-	477.161	2,935.731
SP4001	ACS South Punjab	299.958	458.533	356.063	512.316
	Current Expenditure	124.531	238.612	116.775	261.068
	Service Delivery Expenditure	175.427	219.921	239.288	251.248
015102	Human Resource Management	356.438	435.546	361.167	497.327
	General Administration	PC21010	356.438	435.546	361.167
LQ4383	Management and Professional Development Department	117.373	119.138	123.834	136.001
	Current Expenditure	86.279	91.606	95.831	95.402
	Service Delivery Expenditure	31.094	27.532	28.003	40.599
LQ5992	Punjab Institute of Management and Professional Development Institute	239.065	316.408	237.333	361.326
	Current Expenditure	109.302	171.256	120.475	208.457
	Service Delivery Expenditure	129.763	145.152	116.858	152.869
0152	Planning Services	2,579.970	133,274.233	3,468.769	3,990.382
015201	Planning	2,579.970	133,274.233	3,468.769	3,990.382
	General Administration	PC21010	1,735.826	2,078.042	1,905.745
LQ4068	Planning and Development Department	1,518.922	1,642.217	1,637.370	1,738.235
	Current Expenditure	1,221.251	1,427.799	1,261.188	1,495.434
	Service Delivery Expenditure	297.672	214.418	376.182	242.801
LQ4713	Punjab Resouce Management & Policy	42.454	77.835	56.827	73.743
	Current Expenditure	26.008	51.704	32.181	45.996
	Service Delivery Expenditure	16.446	26.131	24.646	27.747
LQ4772	Director General Monitoring & Evaluation	61.189	130.419	111.671	182.756
	Current Expenditure	51.021	97.963	66.938	146.199
	Service Delivery Expenditure	10.167	32.456	44.733	36.557
SP4003	Planning & Development Department in Punjab Civil Secretariat (South)	113.261	227.571	99.877	241.328
	Current Expenditure	102.440	189.281	85.767	200.104
	Service Delivery Expenditure	10.821	38.290	14.110	41.224
	Miscellaneous	PC21031	844.144	131,196.191	1,754.320
LQ4286	Planning and Development Department	75.334	82.205	87.038	87.266
	Current Expenditure	54.003	63.053	61.840	67.036
	Service Delivery Expenditure	21.331	19.152	25.198	20.230

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ4555	Planning Offices	453.732	622.371	645.925	672.197
	Current Expenditure	369.544	487.128	494.659	533.631
	Service Delivery Expenditure	84.188	135.243	151.266	138.566
LQ4687	Punjab Public Private Partnership Authority (PPPPA)	131.354	239.248	94.945	-
	Current Expenditure	63.649	188.202	41.811	-
	Service Delivery Expenditure	67.705	51.046	53.134	-
LQ5327	Punjab Social Protection Authority	183.723	130,252.367	735.116	394.857
	Current Expenditure	98.539	179.792	132.121	258.599
	Service Delivery Expenditure	85.185	130,072.575	602.995	136.258
LQ5921	Punjab Public Private Partnership Authority (PPPPA)	-	-	-	600.000
	Current Expenditure	-	-	-	335.531
	Service Delivery Expenditure	-	-	-	264.469
0153	Statistics	268.553	402.067	480.542	376.455
015301	Statistics	268.553	402.067	480.542	376.455
	Miscellaneous Departments				
		PC21023	268.553	402.067	480.542
LQ4238	Bureau of Statistics	268.553	402.067	480.542	376.455
	Current Expenditure	232.218	334.823	270.640	315.305
	Service Delivery Expenditure	36.335	67.244	209.902	61.150
0154	Other General Services	239.642	358.785	298.854	393.711
015403	Centralized Printing And Publishing	239.642	358.785	298.854	393.711
	Stationery and Printing				
		PC21029	239.642	358.785	298.854
BO4005	Govt. Press, Bahawalpur	35.300	59.863	50.091	65.466
	Current Expenditure	33.079	46.461	40.929	52.578
	Service Delivery Expenditure	2.221	13.402	9.162	12.888
LQ4279	Controller Printing and Stationery	21.625	25.205	26.116	28.409
	Current Expenditure	20.573	22.806	23.372	24.996
	Service Delivery Expenditure	1.051	2.399	2.744	3.413
LQ4280	Purchase of Stationery Stores	27.554	66.000	45.400	70.000
	Service Delivery Expenditure	27.554	66.000	45.400	70.000
LQ4281	Purchase of Plain Paper used with Stamps	13.855	20.003	19.991	30.003
	Service Delivery Expenditure	13.855	20.003	19.991	30.003

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ4282	Government Press Lahore	141.308	187.714	157.256	199.833
	Current Expenditure	100.304	134.387	106.523	142.616
	Service Delivery Expenditure	41.005	53.327	50.733	57.217
019	Gen.Public Services Not Elsewhere Defined	12.180	12.522	12.522	12.115
0191	Gen.Public Services Not Elsewhere Defined	12.180	12.522	12.522	12.115
019120	Others	12.180	12.522	12.522	12.115
	Privy Purses	PC24045	12.000	12.000	11.550
LQ4319	Maintenance Allowance to Ex-Rulers (Charged)	12.000	12.000	12.000	11.550
	Current Expenditure	12.000	12.000	12.000	11.550
	Miscellaneous	PC21031	0.180	0.522	0.565
DQ4007	Miscellaneous Expenditure on Tribes in D.G.Khan	0.180	0.425	0.425	0.468
	Service Delivery Expenditure	0.180	0.425	0.425	0.468
RQ4066	Miscellaneous Expenditure on Tribes in Rajanpur	-	0.097	0.097	0.097
	Service Delivery Expenditure	-	0.097	0.097	0.097
03	Public Order And Safety Affairs	273,831.526	271,292.306	349,045.830	299,319.281
031	Law Courts	42,594.612	48,028.962	49,232.227	53,772.581
0311	Law Courts	42,594.612	48,028.962	49,232.227	53,772.581
031101	Courts/Justice	40,514.390	45,519.997	47,211.925	52,548.105
	General Administration	PC21010	216.406	175.526	201.673
LQ4091	Punjab Service Tribunal	216.406	175.526	172.060	201.673
	Current Expenditure	113.098	126.272	120.196	144.020
	Service Delivery Expenditure	103.308	49.254	51.864	57.653
	Administration of Justice (Charged)	PC24011	8,847.716	10,333.640	11,536.593
LQ4112	High Court (Charged)	8,847.716	10,333.640	10,797.680	11,536.593
	Current Expenditure	7,410.988	9,059.839	8,675.874	9,852.468
	Service Delivery Expenditure	1,436.728	1,273.801	2,121.806	1,684.125
	Administration of Justice	PC21011	31,170.518	34,646.806	40,408.486
LQ4111	High Court	40.564	86.001	377.896	1,031.702
	Service Delivery Expenditure	40.564	86.001	377.896	1,031.702
LQ4114	Session Courts	12,362.233	14,300.636	13,721.348	15,554.285
	Current Expenditure	10,193.330	12,658.101	11,626.208	13,324.860
	Service Delivery Expenditure	2,168.902	1,642.535	2,095.140	2,229.425

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ4115	Civil Courts	18,403.486	19,743.946	21,325.903	23,261.690
	Current Expenditure	15,794.260	17,763.640	18,739.631	20,732.242
	Service Delivery Expenditure	2,609.225	1,980.306	2,586.272	2,529.448
LQ4116	Special Courts	304.825	406.503	403.159	455.778
	Current Expenditure	206.325	262.376	243.875	306.037
	Service Delivery Expenditure	98.500	144.127	159.284	149.741
LQ4117	Courts of Small Causes	59.410	109.720	79.120	105.031
	Current Expenditure	49.359	74.773	65.772	84.731
	Service Delivery Expenditure	10.051	34.947	13.348	20.300
	Miscellaneous Departments	PC21023	279.750	364.025	334.759
LQ4226	Labour Courts	214.459	271.846	262.204	298.022
	Current Expenditure	186.586	220.316	221.247	242.879
	Service Delivery Expenditure	27.873	51.530	40.957	55.143
LQ4475	Labour Appellate Tribunal Lahore	38.273	46.118	27.107	54.766
	Current Expenditure	30.873	34.970	20.283	38.327
	Service Delivery Expenditure	7.400	11.148	6.824	16.439
LQ4636	Punjab Appellate Tribunal -II Multan	27.018	46.061	45.448	48.565
	Current Expenditure	20.684	36.242	38.242	34.028
	Service Delivery Expenditure	6.334	9.819	7.206	14.537
031102	Attorneys / Legal Services	PC21011	1,928.445	2,355.482	1,868.222
LQ5467	Solicitor's Department	85.074	113.475	42.394	-
	Current Expenditure	68.296	89.073	33.081	-
	Service Delivery Expenditure	16.778	24.402	9.313	-
LQ5468	Mufassil Establishment	789.896	1,200.368	718.352	-
	Current Expenditure	759.377	1,143.140	699.818	-
	Service Delivery Expenditure	30.519	57.228	18.534	-
LQ5469	Advocate General	1,053.475	1,041.639	1,107.476	1,070.817
	Current Expenditure	962.024	925.254	997.856	956.917
	Service Delivery Expenditure	91.451	116.385	109.620	113.900

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026	
031103	Punjab Judicial Academy	PC21011	150.000	150.000	150.000	150.000
	LQ4472 Punjab Judicial Academy		150.000	150.000	150.000	150.000
	Service Delivery Expenditure		150.000	150.000	150.000	150.000
031120	Others		1.777	3.483	2.080	3.659
	Administration of Justice	PC21011	1.777	3.483	2.080	3.659
	LQ4110 Administrative-General and Official Trustee		1.777	3.483	2.080	3.659
	Current Expenditure		1.777	3.482	2.080	3.658
	Service Delivery Expenditure		-	0.001	-	0.001
032	Police		193,478.719	190,339.285	235,848.470	203,715.549
0321	Police		193,478.719	190,339.285	235,848.470	203,715.549
032102	Provincial Police		176,729.950	172,478.911	216,735.138	185,231.029
	Police	PC21013	176,729.950	172,478.911	216,735.138	185,231.029
	LQ4125 Direction		6,574.687	8,098.404	16,718.177	7,916.545
	Current Expenditure		855.649	922.558	945.354	1,054.655
	Service Delivery Expenditure		5,719.037	7,175.846	15,772.823	6,861.890
	LQ4126 Superintendence		1,457.121	1,652.221	1,658.919	1,733.757
	Current Expenditure		1,139.773	1,280.589	1,283.527	1,334.488
	Service Delivery Expenditure		317.348	371.632	375.392	399.269
	LQ4127 District Police		133,915.213	126,838.660	156,655.897	134,102.414
	Current Expenditure		121,626.443	112,943.326	142,019.752	120,585.793
	Service Delivery Expenditure		12,288.770	13,895.334	14,636.145	13,516.621
	LQ4129 Special Branch		6,695.336	7,082.829	7,849.158	6,221.836
	Current Expenditure		4,776.452	4,921.779	5,438.362	5,123.760
	Service Delivery Expenditure		1,918.884	2,161.050	2,410.796	1,098.076
	LQ4590 Counter Terrorism Department		8,755.738	7,692.129	10,133.212	7,909.228
	Current Expenditure		4,832.433	5,822.489	5,598.907	5,666.808
	Service Delivery Expenditure		3,923.305	1,869.640	4,534.305	2,242.420
	LQ4667 Special Protection Unit		5,480.648	6,570.453	6,779.873	6,609.982
	Current Expenditure		5,326.999	6,170.022	6,473.850	6,287.315
	Service Delivery Expenditure		153.649	400.431	306.023	322.667

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026		
LQ5412	Punjab Safe City Authority	3,605.573	3,806.574	3,673.617	3,871.866		
	Current Expenditure	1,077.647	1,794.221	1,463.515	1,753.751		
	Service Delivery Expenditure	2,527.926	2,012.353	2,210.102	2,118.115		
LQ5803	Punjab Highway Petrol	9,452.339	9,756.282	10,764.164	10,270.894		
	Current Expenditure	8,914.051	9,053.454	10,105.263	9,268.508		
	Service Delivery Expenditure	538.289	702.828	658.901	1,002.386		
LQ5919	Crime Control Department	-	-	1,431.016	3,257.972		
	Current Expenditure	-	-	891.416	2,010.772		
	Service Delivery Expenditure	-	-	539.600	1,247.200		
LQ5920	RIOT Management Police, Punjab	-	-	-	2,300.119		
	Current Expenditure	-	-	-	1,182.469		
	Service Delivery Expenditure	-	-	-	1,117.650		
LW4120	Elite Police Force	793.295	981.359	1,071.105	1,036.416		
	Current Expenditure	505.874	582.514	661.151	616.797		
	Service Delivery Expenditure	287.421	398.845	409.954	419.619		
032103	Local Police	590.577	930.283	1,548.914	916.892		
	Police		PC21013	590.577	930.283	1,548.914	916.892
DQ4005	Border Military Police (D.G. Khan)	268.646	411.987	725.479	392.204		
	Current Expenditure	222.676	320.952	341.956	316.666		
	Service Delivery Expenditure	45.971	91.035	383.523	75.538		
DQ4006	Baluch Levy, D.G. Khan	161.340	325.353	415.176	282.627		
	Current Expenditure	115.800	241.928	313.171	199.160		
	Service Delivery Expenditure	45.540	83.425	102.005	83.467		
LQ4712	Baluch Levy, Rajanpur	-	0.041	-	0.042		
	Current Expenditure	-	0.041	-	0.042		
RQ4002	Border Military Police (Rajanpur)	160.591	192.902	408.259	242.019		
	Current Expenditure	110.836	140.241	130.945	166.909		
	Service Delivery Expenditure	49.755	52.661	277.314	75.110		
032108	Economic Crime Investigation	2,163.261	2,974.138	2,706.192	3,610.906		
	General Administration		PC21010	2,163.261	2,974.138	2,706.192	3,610.906
LQ4093	Anti-corruption Establishment	1,931.990	2,724.774	2,452.952	3,328.164		
	Current Expenditure	1,532.513	1,912.417	1,650.806	2,391.257		
	Service Delivery Expenditure	399.477	812.357	802.146	936.907		

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ4094	Special Judges Anti-Corruption Courts	231.271	249.364	253.240	282.742
	Current Expenditure	176.617	175.535	200.490	192.116
	Service Delivery Expenditure	54.654	73.829	52.750	90.626
032111	Training	4,077.956	4,243.962	4,862.884	4,397.538
	Police	4,077.956	4,243.962	4,862.884	4,397.538
	PC21013	4,077.956	4,243.962	4,862.884	4,397.538
LQ4136	Police Training Institutes	4,077.956	4,243.962	4,862.884	4,397.538
	Current Expenditure	2,858.371	3,080.217	3,159.499	3,160.331
	Service Delivery Expenditure	1,219.585	1,163.745	1,703.385	1,237.207
032113	Other Civil Armed Forces	8,183.819	8,581.840	8,860.326	8,829.727
	Police	8,183.819	8,581.840	8,860.326	8,829.727
	PC21013	8,183.819	8,581.840	8,860.326	8,829.727
LQ4131	Punjab Constabulary	8,183.819	8,581.840	8,860.326	8,829.727
	Current Expenditure	7,895.374	8,242.672	8,501.653	8,486.565
	Service Delivery Expenditure	288.445	339.168	358.673	343.162
032150	Others	1,733.156	1,130.151	1,135.016	729.457
	Police	1,733.156	1,130.151	1,135.016	729.457
	PC21013	1,733.156	1,130.151	1,135.016	729.457
LQ4133	Police Supplied to Public Deptts. Private Bodies and Persons	413.102	565.846	500.360	-
	Current Expenditure	413.100	565.846	500.360	-
	Service Delivery Expenditure	0.002	-	-	-
LQ4134	Qaumi Razakar Organization	116.008	203.305	113.656	224.457
	Current Expenditure	93.932	176.279	92.142	193.193
	Service Delivery Expenditure	22.075	27.026	21.514	31.264
LQ4135	Works	1,204.046	361.000	521.000	505.000
	Service Delivery Expenditure	1,204.046	361.000	521.000	505.000
033	Fire Protection	1,282.736	1,209.889	1,924.676	1,318.499
0331	Fire Protection	1,282.736	1,209.889	1,924.676	1,318.499
033101	Administration	90.537	122.680	595.693	131.318
	Civil Defence	90.537	122.680	595.693	131.318
	PC21032	90.537	122.680	595.693	131.318
LQ4301	Administration	90.537	122.680	595.693	131.318
	Current Expenditure	77.627	98.977	79.632	105.269
	Service Delivery Expenditure	12.911	23.703	516.061	26.049

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
033102	Operations	1,192.198	1,087.209	1,328.983	1,187.181
	Civil Defence	1,192.198	1,087.209	1,328.983	1,187.181
	PC21032				
LQ4302	Medical Establishment	5.833	15.177	5.320	25.888
	Current Expenditure	5.372	8.044	4.581	8.681
	Service Delivery Expenditure	0.461	7.133	0.739	17.207
LQ5371	District Administration for Civil Defence	1,186.365	1,072.032	1,323.663	1,161.293
	Current Expenditure	315.802	422.845	374.684	456.228
	Service Delivery Expenditure	870.563	649.187	948.979	705.065
034	Prison Administration and Operation	19,232.885	20,128.761	23,305.110	27,655.867
0341	Prison Administration and Operation	19,232.885	20,128.761	23,305.110	27,655.867
034101	Jails and Convict Settlement	18,933.322	19,759.583	22,980.285	27,199.600
	Jails	18,933.322	19,759.583	22,980.285	27,199.600
	PC21012				
LQ4118	Direction	250.598	288.127	274.811	312.773
	Current Expenditure	209.512	251.159	239.197	269.090
	Service Delivery Expenditure	41.086	36.968	35.614	43.683
LQ4119	Central Jails	8,210.149	8,601.629	9,334.228	14,604.003
	Current Expenditure	4,397.197	5,505.112	5,101.316	6,048.319
	Service Delivery Expenditure	3,812.952	3,096.517	4,232.912	8,555.684
LQ4120	District Jails	10,270.208	10,585.389	13,115.190	11,975.429
	Current Expenditure	6,401.314	6,673.557	7,437.328	7,566.799
	Service Delivery Expenditure	3,868.893	3,911.832	5,677.862	4,408.630
LQ4121	Lock Ups	55.509	98.027	70.993	104.246
	Current Expenditure	22.617	51.839	26.595	51.020
	Service Delivery Expenditure	32.892	46.188	44.398	53.226
LQ4122	Jails (manufactures) Central Jails	135.873	170.938	168.296	186.236
	Current Expenditure	38.873	54.294	40.274	56.624
	Service Delivery Expenditure	96.999	116.644	128.022	129.612
LQ4123	District Jails	0.779	1.403	2.697	1.436
	Current Expenditure	0.756	1.071	0.213	1.101
	Service Delivery Expenditure	0.023	0.332	2.484	0.335
LQ4124	Works	10.206	14.070	14.070	15.477
	Service Delivery Expenditure	10.206	14.070	14.070	15.477

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
034102	Training	53.554	0.097	48.351	48.523
	Jails	PC21012	53.554	0.097	48.351
LQ4719	Punjab Prison Staff Training College Sahiwal	53.554	0.097	48.351	-
	Current Expenditure	22.674	0.075	43.990	-
	Service Delivery Expenditure	30.880	0.022	4.361	-
LQ4800	Punjab Prisons Staff Training College	-	-	-	48.523
	Current Expenditure	-	-	-	43.023
	Service Delivery Expenditure	-	-	-	5.500
034120	Other Places of Detention and Correction	246.009	369.081	276.474	407.744
	General Administration	PC21010	245.941	368.801	407.434
LQ4103	Reclamation and Probation Department	245.941	368.801	276.194	407.434
	Current Expenditure	206.053	298.156	214.646	331.649
	Service Delivery Expenditure	39.887	70.645	61.548	75.785
	Miscellaneous	PC21031	0.068	0.280	0.310
LQ4287	State Prisoners and Detenues	0.068	0.280	0.280	0.310
	Service Delivery Expenditure	0.068	0.280	0.280	0.310
036	Administration of Public Order	17,242.575	11,585.409	38,735.347	12,856.785
0361	Administration	17,242.575	11,585.409	38,735.347	12,856.785
036101	Secretariat / Administration	17,242.575	11,585.409	38,735.347	12,856.785
	General Administration	PC21010	17,242.524	11,585.409	38,735.347
LQ4064	Home Department	9,062.565	974.506	28,295.905	1,006.946
	Current Expenditure	513.768	742.161	540.684	700.478
	Service Delivery Expenditure	8,548.797	232.345	27,755.221	306.468
LQ4095	Crisis Management and Control Centre	1.087	8.614	1.151	9.362
	Current Expenditure	-	5.633	-	6.381
	Service Delivery Expenditure	1.087	2.981	1.151	2.981
LQ4097	Forensic Science Laboratory Punjab	2,076.066	3,305.175	3,074.927	3,163.208
	Current Expenditure	943.297	1,583.733	1,305.762	1,708.104
	Service Delivery Expenditure	1,132.769	1,721.442	1,769.165	1,455.104

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ4456	DG (Inspection)	47.083	71.860	63.514	74.260
	Current Expenditure	35.075	54.878	38.409	58.890
	Service Delivery Expenditure	12.009	16.982	25.105	15.370
LQ4457	Directorate of Monitoring	97.627	154.148	113.418	164.658
	Current Expenditure	63.159	104.511	73.642	114.009
	Service Delivery Expenditure	34.467	49.637	39.776	50.649
LQ4674	Punjab Legal Aid Agency Public Prosecution Department	0.345	0.056	0.887	21.925
	Current Expenditure	-	0.031	-	15.608
	Service Delivery Expenditure	0.345	0.025	0.887	6.317
LQ4692	Satellite Station of Punjab Forensic of Punjab Forensic	425.073	651.347	589.201	705.958
	Current Expenditure	342.288	485.832	458.707	516.508
	Service Delivery Expenditure	82.784	165.515	130.494	189.450
LQ4716	Punjab Emergency Services Department	168.047	290.475	218.936	335.539
	Current Expenditure	133.344	168.293	154.397	180.035
	Service Delivery Expenditure	34.702	122.182	64.539	155.504
LQ5276	Public Prosecution Department	224.508	227.948	191.607	274.654
	Current Expenditure	129.309	175.947	137.614	213.728
	Service Delivery Expenditure	95.200	52.001	53.993	60.926
LQ5283	Prosecutor General	3,885.360	4,052.122	4,452.536	4,494.091
	Current Expenditure	3,651.296	3,834.331	4,224.918	4,254.103
	Service Delivery Expenditure	234.064	217.791	227.618	239.988
LQ5362	Child Protection Bureau	1,165.224	998.582	1,280.337	1,145.030
	Current Expenditure	557.235	586.068	630.016	668.855
	Service Delivery Expenditure	607.988	412.514	650.321	476.175
LQ5456	Punjab Charities Commission Home Department	-	-	-	85.325
	Current Expenditure	-	-	-	79.727
	Service Delivery Expenditure	-	-	-	5.598
LQ5470	Center for Professional Development of Public Prosecutors	37.409	64.389	47.127	78.432
	Current Expenditure	13.839	34.312	16.167	38.441
	Service Delivery Expenditure	23.570	30.077	30.960	39.991

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ5826	Punjab Agriculture Food & Drug Authority	20.898	672.440	383.736	1,183.997
	Current Expenditure	-	11.630	-	-
	Service Delivery Expenditure	20.898	660.810	383.736	1,183.997
SP4007	Home Department South Punjab	31.232	113.747	22.065	113.400
	Current Expenditure	26.621	83.144	19.360	79.383
	Service Delivery Expenditure	4.611	30.603	2.705	34.017
	Miscellaneous	PC21031	0.051	-	-
LQ4509	Rescue 1122 (Punjab Emergency Service)	0.051	-	-	-
	Current Expenditure	0.051	-	-	-
04	Economic Affairs	162,505.128	259,120.576	299,899.165	258,585.188
041	Gen. Economic, Commercial & Labour Affairs	3,669.876	14,543.993	2,579.385	1,960.900
0411	General Economic Affairs	607.872	799.040	638.278	1,005.547
041102	Anthropological, Archaeological and Other	607.872	799.040	638.278	1,005.547
	Miscellaneous Departments	PC21023	607.872	799.040	638.278
LQ4239	Archaeological	230.446	358.613	259.892	533.871
	Current Expenditure	106.724	155.904	134.713	167.613
	Service Delivery Expenditure	123.722	202.709	125.179	366.258
LQ4358	Lahore Fort and Shalimar Gardens	112.421	135.264	106.136	137.412
	Current Expenditure	89.739	96.125	93.871	103.628
	Service Delivery Expenditure	22.682	39.139	12.265	33.784
LQ4544	Archaeological (Devolved Offices)	265.005	305.163	272.250	334.264
	Current Expenditure	192.539	228.869	212.607	252.555
	Service Delivery Expenditure	72.466	76.294	59.643	81.709
0413	General Labour Affairs	731.795	1,399.849	828.053	955.353
041308	Wage Regulation	8.048	19.415	10.417	21.878
	Miscellaneous Department	PC21023	8.048	19.415	10.417
LQ4229	Minimum Wages Board	8.048	19.415	10.417	21.878
	Current Expenditure	7.187	12.873	8.464	13.672
	Service Delivery Expenditure	0.860	6.542	1.953	8.206
041310	Administration	723.747	1,380.434	817.636	933.475
	General Administration	PC21010	110.608	143.548	122.388
LQ4075	Labour and Human Resource Department	110.608	143.548	122.388	147.832
	Current Expenditure	79.814	116.663	94.547	117.755
	Service Delivery Expenditure	30.794	26.885	27.841	30.077

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026	
Miscellaneous Department		PC21023	613.139	1,236.886	695.248	785.643
LQ4228	Directorate of Labour Welfare	613.139	1,236.886	695.248	785.643	
	Current Expenditure	549.699	644.216	607.923	692.405	
	Service Delivery Expenditure	63.440	592.670	87.325	93.238	
0414	General Labour Affairs	2,330.209	12,345.104	1,113.054	-	
041401	Food (Wheat)	2,330.209	12,345.104	1,113.054	-	
Miscellaneous		PC21031	2,330.209	12,345.104	1,113.054	-
LQ4679	Directorate of Food	338.045	10,195.272	85.287	-	
	Current Expenditure	115.980	156.356	67.165	-	
	Service Delivery Expenditure	222.065	10,038.916	18.122	-	
LQ4680	District Establishment (Food)	1,992.164	2,149.832	1,027.767	-	
	Current Expenditure	1,912.200	1,939.128	963.416	-	
	Service Delivery Expenditure	79.965	210.704	64.351	-	
042	Agri, Food, Irrigation, Forestry & Fishing	79,989.209	150,477.976	156,688.118	140,724.015	
0421	Agriculture	43,241.125	85,017.679	74,779.992	70,101.226	
042101	Administration/Land Commission	1,738.956	2,003.741	1,619.169	1,717.231	
General Administration		PC21010	1,686.373	1,899.052	1,566.877	1,634.547
LQ4081	Agriculture Department	362.833	368.275	425.568	392.487	
	Current Expenditure	207.073	287.658	216.424	274.526	
	Service Delivery Expenditure	155.760	80.617	209.144	117.961	
LQ4082	Food Department	368.834	437.996	170.391	-	
	Current Expenditure	171.842	337.359	83.534	-	
	Service Delivery Expenditure	196.992	100.637	86.857	-	
LQ4083	Livestock & Dairy Development Department	336.322	196.302	201.794	223.571	
	Current Expenditure	117.602	162.765	125.092	177.144	
	Service Delivery Expenditure	218.719	33.537	76.702	46.427	
LQ4084	Forestry Wildlife Fisheries & Tourism Department	209.368	287.410	278.468	323.790	
	Current Expenditure	143.201	229.710	190.181	253.370	
	Service Delivery Expenditure	66.167	57.700	88.287	70.420	

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ4085	Cooperative Department	103.477	165.197	218.862	221.973
	Current Expenditure	82.153	118.206	137.510	131.481
	Service Delivery Expenditure	21.324	46.991	81.352	90.492
LW4065	Cane Commissioner Punjab	32.381	41.371	26.351	-
	Current Expenditure	17.381	18.745	16.164	-
	Service Delivery Expenditure	15.001	22.626	10.187	-
SP4008	L&DD Department South Punjab	64.022	121.805	76.340	134.152
	Current Expenditure	44.027	84.357	46.047	92.457
	Service Delivery Expenditure	19.995	37.448	30.293	41.695
SP4009	Agriculture Department South Punjab	133.604	136.028	89.887	151.734
	Current Expenditure	89.297	87.435	60.874	113.651
	Service Delivery Expenditure	44.307	48.593	29.013	38.083
SP4010	Forestry Wildlife & Fisheries Department South Punjab	75.531	144.668	79.216	186.840
	Current Expenditure	55.155	103.386	52.781	133.836
	Service Delivery Expenditure	20.376	41.282	26.435	53.004
	Agriculture	PC21018	52.583	104.689	52.292
LQ4191	Planning and Evaluation Cell	52.583	104.689	52.292	82.684
	Current Expenditure	41.016	66.127	38.113	60.454
	Service Delivery Expenditure	11.567	38.562	14.179	22.230
042102	Land Management (Land Record and Colonization)	6,383.262	9,526.158	7,625.837	10,758.224
	Land Revenue	PC21002	6,383.262	9,526.158	7,625.837
LQ4002	Superintendence	14.665	36.331	18.941	45.657
	Current Expenditure	13.206	19.511	15.797	27.155
	Service Delivery Expenditure	1.459	16.820	3.144	18.502
LQ4003	Land Record-Superintendence	43.473	77.411	51.453	80.403
	Current Expenditure	27.523	41.525	32.891	42.503
	Service Delivery Expenditure	15.950	35.886	18.562	37.900
LQ4004	Consolidation of Land Holdings Superintendence	27.382	37.553	28.936	51.904
	Current Expenditure	27.367	34.991	27.611	49.077
	Service Delivery Expenditure	0.015	2.562	1.325	2.827

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ4573	Consolidation of Land Holding District	315.888	679.649	712.276	704.096
	Current Expenditure	289.032	648.582	685.874	665.173
	Service Delivery Expenditure	26.855	31.067	26.402	38.923
LQ4576	Forest Reserve and Grazing Land	13.069	74.776	14.889	76.638
	Current Expenditure	12.648	17.871	13.404	19.585
	Service Delivery Expenditure	0.422	56.905	1.485	57.053
LQ4577	Land Reclamation and Protection	9.439	36.641	9.491	40.357
	Current Expenditure	9.439	29.414	8.583	32.347
	Service Delivery Expenditure	-	7.227	0.908	8.010
LQ4579	Colonization	552.927	988.962	609.656	1,086.368
	Current Expenditure	517.685	670.738	564.949	773.433
	Service Delivery Expenditure	35.243	318.224	44.707	312.935
LQ4581	Land Record-District Charges	5,399.239	7,479.067	6,072.699	8,666.801
	Current Expenditure	5,210.708	6,808.532	5,729.496	7,928.780
	Service Delivery Expenditure	188.531	670.535	343.203	738.021
LQ4703	Settlement Operations of Mouzas	7.181	115.768	107.496	6.000
	Current Expenditure	0.150	60.615	60.615	-
	Service Delivery Expenditure	7.031	55.153	46.881	6.000
042103	Agricultural Research and Extension Services	15,935.711	20,463.779	27,048.125	23,419.819
	Agriculture	PC21018	15,935.711	20,463.779	26,967.584
LQ4192	Subordinate and Expert Staff	238.643	316.462	196.513	-
	Current Expenditure	192.019	236.531	174.633	-
	Service Delivery Expenditure	46.625	79.931	21.880	-
LQ4193	Extension Services Extension	6,777.509	8,092.575	13,375.375	8,481.470
	Current Expenditure	5,659.926	6,374.344	6,419.227	6,628.714
	Service Delivery Expenditure	1,117.582	1,718.231	6,956.148	1,852.756
LQ4194	Extension Services Floriculture	215.260	272.738	250.895	267.408
	Current Expenditure	172.617	195.069	182.201	205.931
	Service Delivery Expenditure	42.644	77.669	68.694	61.477
LQ4195	Extension Services Research	3,945.754	4,780.056	4,551.441	4,989.413
	Current Expenditure	3,079.948	3,738.482	3,459.350	3,812.885
	Service Delivery Expenditure	865.807	1,041.574	1,092.091	1,176.528

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ4196	On Farm Water Management Programme	1,425.046	2,229.325	1,597.337	2,198.787
	Current Expenditure	1,163.175	1,797.177	1,276.428	1,708.026
	Service Delivery Expenditure	261.871	432.148	320.909	490.761
LQ4197	Agricultural Engineering Soil Conservation & Boring Operations	2,617.651	3,178.592	5,859.811	5,410.540
	Current Expenditure	1,719.928	1,999.162	1,896.554	1,974.876
	Service Delivery Expenditure	897.723	1,179.430	3,963.257	3,435.664
LQ4198	Grant to Research Coordination Board Lahore	350.724	807.743	553.326	884.966
	Current Expenditure	17.651	71.184	17.142	74.806
	Service Delivery Expenditure	333.073	736.559	536.184	810.160
LQ4199	Works	20.554	140.000	130.000	150.000
	Service Delivery Expenditure	20.554	140.000	130.000	150.000
LQ4200	Lumpsum Provision for Incentives	81.803	65.000	75.000	70.000
	Service Delivery Expenditure	81.803	65.000	75.000	70.000
LQ4529	Water Courses (Punjab Component)	33.380	83.418	77.235	92.926
	Current Expenditure	23.282	61.326	52.966	67.854
	Service Delivery Expenditure	10.098	22.092	24.269	25.072
LQ4530	Water Courses (Regional Offices)	73.023	133.741	114.270	146.543
	Current Expenditure	48.496	96.200	82.823	104.675
	Service Delivery Expenditure	24.527	37.541	31.447	41.868
LQ4641	Agriculture Delivery Unit (ADU)	11.460	74.164	21.925	51.043
	Current Expenditure	7.395	65.881	10.274	43.329
	Service Delivery Expenditure	4.065	8.283	11.651	7.714
LQ4765	Establishment of WTO Cell in Agriculture Deptt	1.734	43.536	-	20.494
	Current Expenditure	1.734	18.216	-	9.501
	Service Delivery Expenditure	-	25.320	-	10.993
LQ4781	Soil Survey of Punjab	87.794	136.118	96.333	152.825
	Current Expenditure	83.815	121.899	86.080	137.609
	Service Delivery Expenditure	3.979	14.219	10.253	15.216
LQ5368	Agriculture Commission	7.316	13.821	10.062	15.176
	Current Expenditure	5.735	10.014	6.680	10.988
	Service Delivery Expenditure	1.581	3.807	3.382	4.188

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
SP4105	Director General Agriculture(OFWM)	11.365	13.751	9.948	12.988
	Current Expenditure	7.715	8.341	6.585	8.433
	Service Delivery Expenditure	3.649	5.410	3.363	4.555
SP4106	Director General Agriculture (Research) South Punjab	-	18.769	2.028	17.868
	Current Expenditure	-	10.127	1.778	10.259
	Service Delivery Expenditure	-	8.642	0.250	7.609
SP4107	Director General Agriculture (Ext.Field & Pesticide) South Punjab	-	20.240	1.133	21.223
	Current Expenditure	-	14.252	1.133	15.247
	Service Delivery Expenditure	-	5.988	-	5.976
VQ4001	RADEC Vehari South Punjab	36.695	43.730	44.952	53.243
	Current Expenditure	30.057	30.651	32.239	40.088
	Service Delivery Expenditure	6.638	13.079	12.713	13.155
	Miscellaneous	PC21031	-	80.541	382.906
LQ4755	Director of Agriculture (Economics and Marketing)	-	-	72.430	336.221
	Current Expenditure	-	-	35.256	244.798
	Service Delivery Expenditure	-	-	37.174	91.423
LQ4756	Director of Punjab Institute of Agriculture Marketing	-	-	8.111	46.685
	Current Expenditure	-	-	3.542	25.143
	Service Delivery Expenditure	-	-	4.569	21.542
042104	Plants Protection and Locust Control	PC21018	807.460	1,093.189	956.348
	Agriculture		807.460	1,093.189	956.348
MP4006	Plant Protection and Locust Control		807.460	1,093.189	956.348
	Current Expenditure		585.585	822.565	663.360
	Service Delivery Expenditure		221.875	270.624	292.988
042106	Animal Husbandry		15,050.074	20,164.883	20,193.422
	Veterinary	PC21020	15,050.074	20,164.883	20,193.422
JG4121	Directorate of RCCSC Jhang		86.767	106.657	97.005
	Current Expenditure		58.152	61.080	65.909
	Service Delivery Expenditure		28.615	45.577	31.096
LQ4204	Direction - Extension		7,699.691	10,301.812	10,855.812
	Current Expenditure		6,614.630	7,287.636	7,341.679
	Service Delivery Expenditure		1,085.062	3,014.176	3,514.133

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ4205	Direction - Research	25.815	38.809	33.268	43.392
	Current Expenditure	23.324	27.125	27.253	32.004
	Service Delivery Expenditure	2.491	11.684	6.015	11.388
LQ4206	Direction-Planning & Evaluation Cell	68.044	80.223	83.538	95.970
	Current Expenditure	37.697	49.023	40.455	49.640
	Service Delivery Expenditure	30.347	31.200	43.083	46.330
LQ4207	Superintendence	394.244	473.521	463.817	506.310
	Current Expenditure	323.983	354.821	360.729	377.924
	Service Delivery Expenditure	70.261	118.700	103.088	128.386
LQ4208	Veterinary Education & Research	445.613	597.284	720.875	664.705
	Current Expenditure	257.954	311.938	352.374	331.403
	Service Delivery Expenditure	187.659	285.346	368.501	333.302
LQ4209	Provincial Schemes (Research)	365.275	563.324	632.832	608.796
	Current Expenditure	140.682	175.129	159.202	185.522
	Service Delivery Expenditure	224.593	388.195	473.630	423.274
LQ4211	Field Control & Diseases - Extension	1,134.717	1,560.460	1,414.843	1,370.742
	Current Expenditure	999.747	1,159.668	1,105.067	1,167.029
	Service Delivery Expenditure	134.969	400.792	309.776	203.713
LQ4212	Field Control & Diseases - Research	6.238	11.962	10.041	13.025
	Current Expenditure	5.886	7.006	5.831	7.610
	Service Delivery Expenditure	0.352	4.956	4.210	5.415
LQ4213	Breeding Operations-Govt. Farms (Research)	496.356	648.365	589.967	604.930
	Current Expenditure	293.018	355.483	320.905	354.190
	Service Delivery Expenditure	203.338	292.882	269.062	250.740
LQ4214	Breeding Operations-Govt .Farms (Extension)	1,527.962	2,048.452	1,841.306	1,924.701
	Current Expenditure	1,140.703	1,393.876	1,298.836	1,469.141
	Service Delivery Expenditure	387.259	654.576	542.470	455.560
LQ4215	Provincial Schemes (Farms)	12.750	17.137	13.884	19.543
	Current Expenditure	5.979	6.965	7.165	8.359
	Service Delivery Expenditure	6.770	10.172	6.719	11.184
LQ4392	Breeding Operation Govtt- Farms (DLF)	755.143	997.971	890.905	985.327
	Current Expenditure	483.990	574.305	523.399	598.156
	Service Delivery Expenditure	271.153	423.666	367.506	387.171

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ4393	Provincial Scheme (Extension)	65.670	101.050	76.459	100.462
	Current Expenditure	53.613	76.774	54.274	76.291
	Service Delivery Expenditure	12.057	24.276	22.185	24.171
LQ4516	Provincial Schemes - Director B.I	293.404	375.419	382.060	431.048
	Current Expenditure	171.739	210.115	195.035	233.192
	Service Delivery Expenditure	121.665	165.304	187.025	197.856
LQ4521	University of Veterinary and Animal Sciences, Lahore	121.343	104.000	91.700	104.000
	Current Expenditure	22.000	22.000	22.000	22.000
	Service Delivery Expenditure	99.343	82.000	69.700	82.000
LQ4663	Punjab Development Halal Agency	-	43.781	-	45.570
	Current Expenditure	-	36.888	-	36.888
	Service Delivery Expenditure	-	6.893	-	8.682
MP4091	Directorate of Small Ruminant Multan	1,144.762	1,503.701	1,473.840	1,625.854
	Current Expenditure	944.877	1,075.831	1,069.094	1,333.010
	Service Delivery Expenditure	199.885	427.870	404.746	292.844
RA4134	Directorate of Poultry Research Institute	399.243	575.229	514.207	524.527
	Current Expenditure	237.356	301.658	258.638	315.881
	Service Delivery Expenditure	161.887	273.571	255.569	208.646
SP4108	Director General (Extension Research & Production)	7.036	15.726	7.063	14.526
	Current Expenditure	5.210	8.220	2.319	6.831
	Service Delivery Expenditure	1.826	7.506	4.744	7.695
042107	CO-Operation	1,704.179	2,251.806	1,938.376	2,577.436
	Co-operation	PC21021	1,704.179	1,938.376	2,577.436
BO4004	Co-operative Training Institute, Bahawalpur	14.001	32.454	17.245	28.909
	Current Expenditure	8.766	14.516	8.388	13.352
	Service Delivery Expenditure	5.235	17.938	8.857	15.557
FQ4003	Co-operative Training College Faisalabad	62.705	86.152	73.394	86.237
	Current Expenditure	54.258	65.734	59.693	63.936
	Service Delivery Expenditure	8.447	20.418	13.701	22.301

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ4216	Direction	153.055	234.489	183.305	268.764
	Current Expenditure	119.279	153.283	127.686	172.925
	Service Delivery Expenditure	33.776	81.206	55.619	95.839
LQ4217	Superintendence	1,474.418	1,898.711	1,664.432	2,193.526
	Current Expenditure	1,308.533	1,564.737	1,466.886	1,800.374
	Service Delivery Expenditure	165.885	333.974	197.546	393.152
042108	Subsidies	-	26,645.046	14,080.000	10,000.000
	Subsidies	PC21030	-	26,645.046	14,080.000
LQ5996	Subsidies on Agriculture	-	26,645.046	14,080.000	10,000.000
	Service Delivery Expenditure	-	26,645.046	14,080.000	10,000.000
042113	Information and Statistics	1,621.482	2,869.077	1,318.715	1,417.485
	Agriculture	PC21018	1,621.482	2,869.077	1,417.485
LQ5299	Agriculture Census/Statistics	1,621.482	2,869.077	1,318.715	1,417.485
	Current Expenditure	1,013.993	1,230.537	1,166.692	1,256.919
	Service Delivery Expenditure	607.489	1,638.540	152.023	160.566
0422	Irrigation	25,051.524	30,108.358	29,041.424	29,335.715
042201	Administration	2,737.365	3,318.373	3,346.163	3,316.877
	General Administration	PC21010	1,267.077	1,385.267	1,123.035
LQ4086	Irrigation and Power Department	1,078.194	1,204.927	937.431	997.456
	Current Expenditure	327.935	644.052	372.973	490.806
	Service Delivery Expenditure	750.259	560.875	564.458	506.650
SP4002	Irrigation Department in Punjab Civil Secretariat (South)	188.883	180.340	185.604	205.399
	Current Expenditure	70.332	117.925	69.089	129.747
	Service Delivery Expenditure	118.550	62.415	116.515	75.652
	Irrigation & Land Reclamation	PC21009	1,470.288	1,933.106	2,223.128
LQ4025	Chief Engineers	675.995	841.065	832.912	943.089
	Current Expenditure	572.282	692.191	666.172	778.188
	Service Delivery Expenditure	103.712	148.874	166.740	164.901

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ4026	Chief Engineer (Water Treaty Implementation Cell)	78.955	93.178	103.805	103.200
	Current Expenditure	71.494	66.520	73.378	73.147
	Service Delivery Expenditure	7.461	26.658	30.427	30.053
LQ4027	Chief Engineer (Planning and Review)	-	0.180	-	0.055
	Current Expenditure	-	0.176	-	0.051
	Service Delivery Expenditure	-	0.004	-	0.004
LQ4028	Superintending Engineers	715.338	949.047	1,286.411	1,018.014
	Current Expenditure	581.890	759.526	1,077.848	806.761
	Service Delivery Expenditure	133.448	189.521	208.563	211.253
LQ4704	Punjab Water Services Regulatory Authority	-	37.226	-	37.252
	Current Expenditure	-	36.498	-	36.498
	Service Delivery Expenditure	-	0.728	-	0.754
LQ4705	Punjab Water Services Resources Commission	-	12.410	-	12.412
	Current Expenditure	-	10.309	-	10.309
	Service Delivery Expenditure	-	2.101	-	2.103
042202	Irrigation Dams	507.135	637.811	765.343	695.443
	Irrigation & Land Reclamation	PC21009	507.135	637.811	765.343
LQ4038	Irrigation Dams	507.135	637.811	765.343	695.443
	Current Expenditure	253.365	284.503	406.587	338.600
	Service Delivery Expenditure	253.770	353.308	358.756	356.843
042203	Canals Irrigation	18,960.967	22,628.254	20,999.832	20,917.973
	Irrigation & Land Reclamation	PC21009	18,960.967	22,628.254	20,999.832
LQ4029	Canal Irrigation (Executive)	16,906.787	19,890.020	18,407.300	18,098.840
	Current Expenditure	8,632.878	11,901.975	9,850.818	9,576.436
	Service Delivery Expenditure	8,273.909	7,988.045	8,556.482	8,522.404
LQ4030	Chashma Right Bank Canal (Exe.)	33.973	40.082	38.024	41.420
	Current Expenditure	29.281	34.825	32.293	35.615
	Service Delivery Expenditure	4.691	5.257	5.731	5.805
LQ4039	Canal Irrigation (SR)	1,831.242	2,459.837	2,333.130	2,516.067
	Current Expenditure	1,666.030	2,206.139	2,039.019	2,258.506
	Service Delivery Expenditure	165.212	253.698	294.111	257.561

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ4764	Greater Thal Canal	39.942	58.012	53.187	58.927
	Current Expenditure	36.080	53.844	49.022	54.214
	Service Delivery Expenditure	3.862	4.168	4.165	4.713
LQ5309	Chasma Right Bank Irrigation Project Taunsa	20.726	21.587	22.855	24.251
	Current Expenditure	20.658	21.075	22.555	23.684
	Service Delivery Expenditure	0.068	0.512	0.300	0.567
LQ5310	Programme Monitoring and Implementation Unit	128.297	158.716	145.336	178.468
	Current Expenditure	94.027	112.172	98.873	125.424
	Service Delivery Expenditure	34.270	46.544	46.463	53.044
042204	Tubewells	1,472.109	1,870.696	2,107.732	2,581.529
	Irrigation & Land Reclamation	PC21009	1,472.109	1,870.696	2,107.732
LQ4040	Tubewells	1,472.109	1,870.696	2,107.732	2,581.529
	Current Expenditure	948.521	1,082.142	1,065.489	1,116.349
	Service Delivery Expenditure	523.587	788.554	1,042.243	1,465.180
042205	Equipment & Machinery Workshops	908.079	1,015.865	1,164.216	1,144.979
	Irrigation & Land Reclamation	PC21009	908.079	1,015.865	1,164.216
LQ4031	Excavator and Store Division	546.311	637.403	756.940	717.070
	Current Expenditure	473.490	509.728	574.066	580.727
	Service Delivery Expenditure	72.821	127.675	182.874	136.343
LQ4032	Moghalpura Irrigation Workshop	244.208	257.378	275.775	313.402
	Current Expenditure	229.607	242.287	255.419	297.591
	Service Delivery Expenditure	14.601	15.091	20.356	15.811
LQ4033	Bhalwal Irrigation Workshop	117.560	121.084	131.501	114.507
	Current Expenditure	100.118	94.592	104.599	94.187
	Service Delivery Expenditure	17.443	26.492	26.902	20.320
042206	Irrigation, Research and Design	328.485	337.359	358.138	348.914
	Irrigation & Land Reclamation	PC21009	328.485	337.359	358.138
LQ4041	Research Institute	282.312	285.069	313.550	309.462
	Current Expenditure	214.647	227.665	248.555	237.649
	Service Delivery Expenditure	67.664	57.404	64.995	71.813

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ4042	Director Design	46.174	52.290	44.588	39.452
	Current Expenditure	44.429	47.087	39.919	35.355
	Service Delivery Expenditure	1.745	5.203	4.669	4.097
042250	Others	137.384	300.000	300.000	330.000
	Irrigation & Land Reclamation	PC21009	137.384	300.000	330.000
LQ5945	Suspense	137.384	300.000	300.000	330.000
	Service Delivery Expenditure	137.384	300.000	300.000	330.000
0423	Land Reclamation	499.596	540.084	575.671	587.595
042301	Administration	115.646	148.420	151.493	162.280
	Irrigation & Land Reclamation	PC21009	115.646	148.420	162.280
LQ4047	Director Land Reclamation	115.646	148.420	151.493	162.280
	Current Expenditure	75.500	95.017	84.390	106.940
	Service Delivery Expenditure	40.145	53.403	67.103	55.340
042302	Water Logging and Salinity Control	383.951	391.664	424.178	425.315
	Irrigation & Land Reclamation	PC21009	383.951	391.664	424.178
LQ4048	Water Logging and Salinity Control	383.951	391.664	424.178	425.315
	Current Expenditure	299.827	272.104	299.801	327.617
	Service Delivery Expenditure	84.123	119.560	124.377	97.698
0424	Forestry	6,636.055	7,857.930	10,391.879	8,967.004
042401	Preservation of Wildlife and Control of Hunting	1,261.681	1,569.122	3,930.722	1,822.273
	Miscellaneous Departments	PC21023	1,261.681	1,569.122	1,822.273
LQ4242	Preservation of Wildlife & Control of Hunting	1,261.681	1,569.122	3,930.722	1,822.273
	Current Expenditure	799.296	1,040.766	1,072.637	1,201.071
	Service Delivery Expenditure	462.385	528.356	2,858.085	621.202
042402	Forestry	5,374.374	6,288.808	6,461.157	7,144.731
	Forestry	PC21005	5,374.374	6,288.808	7,144.731
LQ4011	Direction	104.395	153.703	120.778	168.622
	Current Expenditure	85.701	109.500	92.476	121.174
	Service Delivery Expenditure	18.694	44.203	28.302	47.448
LQ4013	Regional and Field Establishment	4,051.173	4,765.590	4,747.192	5,470.104
	Current Expenditure	3,790.404	4,344.788	4,313.819	5,004.957
	Service Delivery Expenditure	260.769	420.802	433.373	465.147

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ4014	Conservancy and Works	1,218.807	1,369.515	1,593.187	1,506.005
	Service Delivery Expenditure	1,218.807	1,369.515	1,593.187	1,506.005
0425	Fishing	1,135.787	1,588.946	1,604.224	1,667.411
042501	Administration	1,135.787	1,588.946	1,604.224	1,667.411
	Fisheries	PC21019	1,135.787	1,604.224	1,667.411
LQ4203	Fisheries	1,098.127	1,527.605	1,564.416	1,598.062
	Current Expenditure	891.184	1,095.748	983.598	1,255.077
	Service Delivery Expenditure	206.943	431.857	580.818	342.985
SP4109	Director General (Wildlife & Fisheries) South Punjab	37.660	61.341	39.808	69.349
	Current Expenditure	25.502	30.669	24.393	31.570
	Service Delivery Expenditure	12.158	30.672	15.415	37.779
0426	Food	3,425.121	25,364.979	40,294.928	30,065.064
042601	Administration	3,425.121	3,364.979	39,794.928	8,065.064
	General Administration	PC21010	657.812	434.109	1,214.453
LQ4071	Communication and Works Department	657.812	434.109	681.139	539.091
	Current Expenditure	336.921	252.331	347.347	335.106
	Service Delivery Expenditure	320.891	181.778	333.792	203.985
LQ4745	Price Control & Commodities Management Department (AD)	-	-	533.314	1,071.091
	Current Expenditure	-	-	100.885	672.829
	Service Delivery Expenditure	-	-	432.429	398.262
	Miscellaneous	PC21031	2,767.309	2,930.870	6,454.882
LQ4619	Punjab Food Authority	2,767.309	2,930.870	1,201.025	-
	Current Expenditure	1,763.344	1,886.637	863.870	-
	Service Delivery Expenditure	1,003.966	1,044.233	337.155	-
LQ4746	Punjab Food Authority	-	-	1,720.714	3,181.145
	Current Expenditure	-	-	1,126.610	2,022.186
	Service Delivery Expenditure	-	-	594.104	1,158.959
LQ4747	Director General Commodities	-	-	30,592.912	38.018
	Current Expenditure	-	-	6.447	21.410
	Service Delivery Expenditure	-	-	30,586.465	16.608

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ4760	District Consumer Courts	-	-	172.472	382.108
	Current Expenditure	-	-	132.571	305.489
	Service Delivery Expenditure	-	-	39.901	76.619
LQ5491	Punjab Sahulat Bazaars Authority	-	-	3,000.000	-
	Service Delivery Expenditure	-	-	3,000.000	-
LQ4751	District Establishment (Food)	-	-	1,645.416	2,353.851
	Current Expenditure	-	-	1,513.638	2,189.116
	Service Delivery Expenditure	-	-	131.778	164.735
LQ4753	Director General of Food / Cane Commissioner	-	-	141.817	216.681
	Current Expenditure	-	-	114.802	172.184
	Service Delivery Expenditure	-	-	27.015	44.497
LQ4757	Director Consumer Protection Council	-	-	-	-
	Current Expenditure	-	-	-	-
	Service Delivery Expenditure	-	-	-	-
LQ4758	District Consumer Protection Council	-	-	75.518	167.099
	Current Expenditure	-	-	54.129	126.694
	Service Delivery Expenditure	-	-	21.389	40.405
LQ4759	Punjab Consumer Protection Council	-	-	30.601	115.980
	Current Expenditure	-	-	17.938	71.826
	Service Delivery Expenditure	-	-	12.663	44.154
042602	Subsidy	-	22,000.000	500.000	22,000.000
	Subsidy		PC21030	22,000.000	500.000
	LQ4283		Wheat	22,000.000	500.000
			Service Delivery Expenditure	22,000.000	500.000
043	Fuel and Energy	252.465	304.343	47,169.776	479.768
0437	Others	252.465	304.343	47,169.776	479.768
043701	Energy Department	252.465	304.343	47,169.776	479.768
	General Administration		PC21010	252.465	304.343
				276.085	279.768
LQ4905	Energy Department	252.465	304.343	276.085	279.768
	Current Expenditure	136.691	166.279	141.673	146.043
	Service Delivery Expenditure	115.774	138.064	134.412	133.725

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
Subsidies	PC21030	-	-	46,893.691	200.000
LQ5902 Relief in Electricity Bills		-	-	46,893.691	200.000
Service Delivery Expenditure		-	-	46,893.691	200.000
044 Mining and Manufacturing		13,677.877	14,885.213	15,863.635	17,303.201
0441 Manufacturing		12,555.187	13,415.725	14,565.446	15,746.495
044101 Support For Industrial Development		9,861.246	10,176.683	11,269.081	12,910.538
General Administration	PC21010	-	-	98.831	141.885
LQ5876 Skills Development and Entrepreneurship Department		-	-	98.831	141.885
Current Expenditure		-	-	10.605	36.496
Service Delivery Expenditure		-	-	88.226	105.389
Industries	PC21022	9,861.246	10,176.683	11,170.250	12,768.653
LQ4219 Grant in Aid to TEVTA		2,426.748	2,309.106	2,383.350	-
Current Expenditure		2,300.124	2,130.420	2,256.465	-
Service Delivery Expenditure		126.624	178.686	126.885	-
LQ4702 TEVTA Employees		7,434.498	7,867.577	8,786.900	-
Current Expenditure		5,986.061	6,004.743	7,142.957	-
Service Delivery Expenditure		1,448.437	1,862.834	1,643.943	-
LQ5928 Grant in Aid to TEVTA-Salaries TEVTA PSIC Employees & Operating Expenses		-	-	-	10,728.081
Current Expenditure		-	-	-	7,329.873
Service Delivery Expenditure		-	-	-	3,398.208
LQ5929 Grant in Aid to TEVTA (Salaries of Civil Servants)		-	-	-	2,040.572
Current Expenditure		-	-	-	1,964.307
Service Delivery Expenditure		-	-	-	76.265
044105 Administration		1,833.463	2,282.904	2,341.352	1,767.318
General Administration	PC21010	1,272.225	1,500.558	1,354.014	914.990
LQ4087 Industries Department		570.782	664.029	786.216	713.393
Current Expenditure		184.057	263.439	187.192	288.674
Service Delivery Expenditure		386.725	400.590	599.024	424.719
LQ4382 Mines & Minerals Department		141.487	212.958	210.022	201.597
Current Expenditure		89.001	122.211	121.335	134.007
Service Delivery Expenditure		52.485	90.747	88.687	67.590

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ4776	District Consumer Protection Council	133.033	167.725	83.356	-
	Current Expenditure	107.697	120.665	81.690	-
	Service Delivery Expenditure	25.337	47.060	1.666	-
LQ5277	Punjab Consumer Protection Council	66.085	93.000	40.261	-
	Current Expenditure	49.507	63.394	34.767	-
	Service Delivery Expenditure	16.577	29.606	5.494	-
LQ5279	District Consumer Courts	360.838	362.846	234.159	-
	Current Expenditure	313.697	283.269	212.742	-
	Service Delivery Expenditure	47.141	79.577	21.417	-
	Industries	PC21022	561.238	782.346	987.338
LQ4551	Headquarters Establishment	467.860	625.095	836.136	677.291
	Current Expenditure	395.946	557.470	508.312	590.845
	Service Delivery Expenditure	71.915	67.625	327.824	86.446
LQ4942	Punjab Skills Development Authority	93.377	157.251	92.899	-
	Current Expenditure	58.723	95.966	51.847	-
	Service Delivery Expenditure	34.655	61.285	41.052	-
LQ5926	Punjab Skills Development Authority	-	-	58.303	175.037
	Current Expenditure	-	-	24.102	104.200
	Service Delivery Expenditure	-	-	34.201	70.837
044120	Others	860.478	956.138	955.013	1,068.639
	Opium	PC21001	10.476	21.138	20.013
LQ4001	Opium Factory	10.476	21.138	20.013	21.439
	Current Expenditure	10.476	18.853	19.254	20.754
	Service Delivery Expenditure	-	2.285	0.759	0.685
	Industries	PC21022	850.002	935.000	935.000
LQ4224	Grant-in-aid to Punjab Small Industries Corporation (PSIC)	850.002	935.000	935.000	1,047.200
	Current Expenditure	850.002	935.000	935.000	1,047.200
0442	Mining	1,122.690	1,469.488	1,298.189	1,556.706
044201	Mining of Mineral Resources	1,122.690	1,469.488	1,298.189	1,556.706
	Other than Mineral Fuel				
	Industries	PC21022	1,122.690	1,469.488	1,298.189
LQ4221	Headquarters Establishment	229.144	263.093	252.658	308.787
	Current Expenditure	195.020	225.737	212.084	251.337
	Service Delivery Expenditure	34.123	37.356	40.574	57.450

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ4223	Inspectorate of Mines	331.421	431.609	412.078	449.453
	Current Expenditure	277.065	353.389	325.826	373.726
	Service Delivery Expenditure	54.356	78.220	86.252	75.727
LQ4331	Mines Labour Welfare Commissionerate	314.419	423.478	357.911	419.091
	Current Expenditure	314.419	423.478	357.911	419.091
LW4008	Regional Establishment	247.706	351.308	275.542	379.375
	Current Expenditure	178.989	255.188	191.259	272.392
	Service Delivery Expenditure	68.717	96.120	84.283	106.983
045	Construction and Transport	64,737.310	78,694.663	77,367.074	97,796.292
451	Administration	105.521	161.892	105.646	223.165
045101	Administration	105.521	161.892	105.646	223.165
	General Administration	PC21010	105.521	161.892	105.646
	SP4006 C&W Department South Punjab	105.521	161.892	105.646	223.165
	Current Expenditure	47.302	105.103	67.476	133.933
	Service Delivery Expenditure	58.219	56.789	38.170	89.232
0452	Road Transport	48,511.671	56,471.106	56,153.211	73,652.773
045201	Administration	874.654	1,328.863	1,391.414	1,246.174
	General Administration	PC21010	252.413	313.648	324.181
LQ4088	Transport Department	252.413	313.648	324.181	332.972
	Current Expenditure	145.340	220.361	159.463	227.611
	Service Delivery Expenditure	107.073	93.287	164.718	105.361
	Communications	PC21025	622.241	1,015.215	785.233
LW4001	Chief Engineers	268.119	422.058	316.692	362.243
	Current Expenditure	214.817	350.171	264.782	287.533
	Service Delivery Expenditure	53.302	71.887	51.910	74.710
LW4002	Superintending Engineer	354.122	593.157	468.541	550.959
	Current Expenditure	319.843	483.534	398.739	438.642
	Service Delivery Expenditure	34.279	109.623	69.802	112.317
	Miscellaneous	PC21031	-	-	282.000
LQ4725	Punjab Transport Company (PTC)	-	-	282.000	-
	Service Delivery Expenditure	-	-	282.000	-

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
045202	Highways, Roads and Bridges	25,785.426	30,510.858	30,076.296	31,794.886
	Communications	PC21025	25,785.426	30,076.296	31,794.886
LQ4263	Executive Engineer	5,759.110	6,883.568	6,498.554	7,193.330
	Current Expenditure	5,390.412	6,056.360	5,931.725	6,353.294
	Service Delivery Expenditure	368.699	827.208	566.829	840.036
LQ4264	Maintenance & Repair	18,824.642	21,155.100	21,489.821	21,709.625
	Current Expenditure	2.790	10.000	10.000	9.625
	Service Delivery Expenditure	18,821.852	21,145.100	21,479.821	21,700.000
LQ4265	Tools and Plants	7.933	18.000	18.000	19.000
	Service Delivery Expenditure	7.933	18.000	18.000	19.000
LQ4628	Lahore Ring Road Authority	1,118.667	2,357.418	1,981.678	2,769.847
	Current Expenditure	615.602	1,473.239	737.345	1,661.442
	Service Delivery Expenditure	503.065	884.179	1,244.333	1,108.405
LQ5298	Director Planning & Design	75.073	96.772	88.243	103.084
	Current Expenditure	64.114	78.127	69.598	84.353
	Service Delivery Expenditure	10.959	18.645	18.645	18.731
045205	Grants, Loans, Subsidies for Construction and Operation of Road Transport System	21,635.985	24,266.330	24,298.228	40,077.263
	Subsidies	PC21030	21,635.985	24,298.228	40,077.263
LQ5995	Subsidies on Transport	21,635.985	24,266.330	24,298.228	40,077.263
	Service Delivery Expenditure	21,635.985	24,266.330	24,298.228	40,077.263
045220	Others	215.606	365.055	387.273	534.450
	Communications	PC21025	215.606	365.055	364.450
LQ4644	Director of Road Assets Management System (RAMS)	21.984	55.891	37.100	52.637
	Current Expenditure	18.894	44.396	28.093	40.371
	Service Delivery Expenditure	3.090	11.495	9.007	12.266
LW4003	Directorate of Bridges	30.320	50.621	39.203	53.220
	Current Expenditure	29.315	41.426	35.984	43.721
	Service Delivery Expenditure	1.004	9.195	3.219	9.499
LW4004	Land Acquisition & Control Officers	87.397	149.056	108.865	139.733
	Current Expenditure	79.577	116.411	94.919	105.833
	Service Delivery Expenditure	7.820	32.645	13.946	33.900

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LW4006	Road Research and Material Testing Institute	75.906	109.487	102.105	118.860
	Current Expenditure	63.508	84.422	75.334	90.890
	Service Delivery Expenditure	12.398	25.065	26.771	27.970
	Miscellaneous	PC21031	-	-	100.000
LQ4724	Punjab Road Safety Authority (PRSA)	-	-	100.000	170.000
	Current Expenditure	-	-	40.564	108.555
	Service Delivery Expenditure	-	-	59.436	61.445
0457	Construction (Works)	16,120.119	22,061.665	21,108.217	23,920.354
045701	Administration	711.721	930.967	799.366	971.936
	Civil Works	PC21024	711.721	799.366	971.936
LQ4351	Chief Engineers Works and Research Development	170.379	248.241	207.878	262.988
	Current Expenditure	140.162	169.356	154.652	182.889
	Service Delivery Expenditure	30.216	78.885	53.226	80.099
LQ4352	Director Planning & Design	48.808	69.869	52.360	69.470
	Current Expenditure	35.889	54.090	36.343	57.728
	Service Delivery Expenditure	12.919	15.779	16.017	11.742
LQ4354	Superintending Engineers	492.535	612.857	539.128	639.478
	Current Expenditure	444.900	490.998	459.498	513.003
	Service Delivery Expenditure	47.634	121.859	79.630	126.475
045702	Buildings And Structures	15,030.077	20,593.321	19,861.225	22,413.416
	Civil Works	(Charged)	PC24024	402.269	320.000
				451.646	450.000
LQ4250	Maintenance & Repair	(Charged)	402.269	320.000	451.646
	Service Delivery Expenditure		402.269	320.000	451.646
	Civil Works	PC21024	14,627.808	20,273.321	19,409.579
LQ4249	Executive Engineer	5,486.394	6,212.321	6,424.925	7,245.741
	Current Expenditure	4,975.708	5,437.095	5,555.130	6,309.973
	Service Delivery Expenditure	510.685	775.226	869.795	935.768
LQ4251	Maintenance and Repairs	9,138.537	14,050.000	12,972.262	14,705.675
	Service Delivery Expenditure	9,138.537	14,050.000	12,972.262	14,705.675
LQ4256	Tools and Plants	2.877	11.000	12.392	12.000
	Service Delivery Expenditure	2.877	11.000	12.392	12.000

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
045720	Others	378.320	537.377	447.626	535.002
	Civil Works	PC21024	378.320	447.626	535.002
LQ4258	Chief Architect	291.623	416.780	337.501	413.642
	Current Expenditure	261.974	344.706	285.496	341.062
	Service Delivery Expenditure	29.649	72.074	52.005	72.580
LQ4395	Director Building Research Station	86.697	120.597	110.125	121.360
	Current Expenditure	69.259	88.356	86.222	90.953
	Service Delivery Expenditure	17.438	32.241	23.903	30.407
047	Other Industries	178.391	214.388	231.177	321.012
0472	Subsidies	178.391	214.388	231.177	321.012
047202	Tourism	178.391	214.388	231.177	321.012
	General Administration	PC21010	111.743	110.242	145.484
LQ4685	Secretary Tourism Department	111.743	120.547	110.242	145.484
	Current Expenditure	61.194	82.218	65.721	72.775
	Service Delivery Expenditure	50.549	38.329	44.521	72.709
	Miscellaneous Departments	PC21023	66.648	120.935	175.528
LQ4631	Tourism	48.958	56.000	100.000	65.000
	Service Delivery Expenditure	48.958	56.000	100.000	65.000
LQ5302	Department of Tourist Services	17.690	37.841	20.935	110.528
	Current Expenditure	8.219	21.002	10.007	74.519
	Service Delivery Expenditure	9.471	16.839	10.928	36.009
05	Environment Protection	731.945	1,549.776	1,157.226	1,615.996
053	Pollution Abatement	731.945	1,549.776	1,157.226	1,615.996
0531	Pollution Abatement	731.945	1,549.776	1,157.226	1,615.996
053101	Environment Protection	731.945	1,549.776	1,157.226	1,615.996
	Public Health	PC21017	731.945	1,157.226	1,615.996
LQ4186	Environmental Protection Agency	731.945	1,451.713	1,157.226	1,615.912
	Current Expenditure	571.487	995.596	711.992	1,276.286
	Service Delivery Expenditure	160.458	456.117	445.234	339.626
LQ5832	Environmental Legislation o/o Director General Environmental Policy Centre (EPC)	-	45.432	-	-
	Current Expenditure	-	40.902	-	-
	Service Delivery Expenditure	-	4.530	-	-

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ5834	Director General, Environmental Monitoring Centre (EMC)	-	52.631	-	0.084
	Current Expenditure	-	48.101	-	-
	Service Delivery Expenditure	-	4.530	-	0.084
06	Housing and Community Amenities	37,761.414	21,357.349	127,081.232	26,484.696
061	Housing Development	2,153.148	6,496.732	94,102.268	10,272.256
0611	Housing Development	2,153.148	6,496.732	94,102.268	10,272.256
061101	Administration	1,759.622	5,968.456	93,657.785	9,713.902
	General Administration	PC21010	1,614.765	641.089	2,784.142
LQ4076	HUD & PHE Department	1,398.582	300.328	2,295.656	364.706
	Current Expenditure	209.429	207.629	226.255	232.062
	Service Delivery Expenditure	1,189.153	92.699	2,069.401	132.644
LQ4077	Environment Protection Deptt	73.778	131.723	358.041	155.211
	Current Expenditure	50.734	81.127	59.655	83.878
	Service Delivery Expenditure	23.044	50.596	298.386	71.333
LQ4552	Registrar Punjab Environmental Tribunal	48.011	75.651	49.872	90.628
	Current Expenditure	35.020	54.597	32.764	59.409
	Service Delivery Expenditure	12.991	21.054	17.108	31.219
SP4011	HUD & PHE Department South Punjab	94.393	133.387	80.573	126.442
	Current Expenditure	56.218	96.288	44.651	90.653
	Service Delivery Expenditure	38.176	37.099	35.922	35.789
	Housing and Physical Planning	PC21026	144.857	5,327.367	90,873.643
LQ4275	Head Quarter Establishment	144.857	5,327.367	90,873.643	8,976.915
	Current Expenditure	114.871	170.768	125.244	179.596
	Service Delivery Expenditure	29.986	5,156.599	90,748.399	8,797.319
061102	Low Cost Housing	393.526	528.276	444.483	558.354
	Housing & Physical Planning Department	PC21026	393.526	528.276	444.483
LQ4762	Field Formations	393.526	528.276	444.483	558.354
	Current Expenditure	344.682	466.731	374.342	501.440
	Service Delivery Expenditure	48.845	61.545	70.141	56.914

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
062	Community Development	15,207.246	2,848.721	7,252.776	3,087.943
0621	Urban Development	994.992	164.338	594.618	205.329
062101	Administration	994.992	164.338	594.618	205.329
	Public Health				
	PC21017	994.992	164.338	594.618	205.329
LQ4671	Dera Ghazi Khan Development Authority	43.329	67.730	57.590	93.929
	Current Expenditure	34.516	47.885	36.875	71.240
	Service Delivery Expenditure	8.814	19.845	20.715	22.689
LQ4941	Koh-e-Suleman Development Authority	61.663	96.608	94.030	111.400
	Current Expenditure	41.023	53.848	55.999	64.885
	Service Delivery Expenditure	20.639	42.760	38.031	46.515
LQ5050	Lahore Development Authority	890.000	-	192.998	-
	Service Delivery Expenditure	890.000	-	192.998	-
LQ5915	Director General Punjab Water and Sanitation Authority (PWASA)	-	-	250.000	-
	Service Delivery Expenditure	-	-	250.000	-
0622	Rural Development	14,212.254	2,684.383	6,658.158	2,882.614
062202	Rural Works Programme	14,212.254	2,684.383	6,658.158	2,882.614
	Miscellaneous				
	PC21031	14,212.254	2,684.383	6,658.158	2,882.614
LQ4288	Provincial Directorate (LG&CD)	12,009.614	170.602	3,790.248	183.996
	Current Expenditure	109.150	137.497	111.520	151.472
	Service Delivery Expenditure	11,900.464	33.105	3,678.728	32.524
LQ4289	District Establishment (LG&CD)	1,256.195	1,210.055	1,407.494	1,242.402
	Current Expenditure	1,187.531	1,060.576	1,269.066	1,086.120
	Service Delivery Expenditure	68.664	149.479	138.428	156.282
LQ4291	Directorate of Katchi Abadis	58.989	88.798	72.632	109.574
	Current Expenditure	50.819	71.660	59.766	78.462
	Service Delivery Expenditure	8.171	17.138	12.866	31.112
LQ4309	Walled City of Lahore Authority	853.228	1,126.373	1,334.794	1,255.617
	Current Expenditure	339.053	367.475	388.887	421.370
	Service Delivery Expenditure	514.175	758.898	945.907	834.247

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ4943	Punjab Shehr-e-Khamoshan Graveyard Authority Lahore	8.795	46.815	27.730	47.391
	Current Expenditure	7.235	25.753	22.283	25.599
	Service Delivery Expenditure	1.560	21.062	5.447	21.792
SP4110	Directorate General LG&CD Department	25.432	41.740	25.260	43.634
	Current Expenditure	-	14.143	1.832	13.956
	Service Delivery Expenditure	25.432	27.597	23.428	29.678
063	Water Supply	20,401.020	12,011.896	25,726.188	13,124.497
0631	Water Supply	20,401.020	12,011.896	25,726.188	13,124.497
063101	Administration	2,956.682	3,895.252	3,809.470	3,738.360
	Public Health	PC21017	2,956.682	3,809.470	3,738.360
LQ4201	Chief Engineer (North Zone)	1,532.674	2,408.451	2,199.184	2,101.615
	Current Expenditure	1,265.972	1,222.666	1,430.075	1,277.870
	Service Delivery Expenditure	266.702	1,185.785	769.109	823.745
LQ4202	Chief Engineer (South Zone)	1,424.008	1,486.801	1,610.286	1,636.745
	Current Expenditure	1,258.735	1,295.979	1,462.929	1,416.300
	Service Delivery Expenditure	165.273	190.822	147.357	220.445
063102	Works (Construction) and Operations	273.301	334.770	555.930	770.678
	Public Health	PC21017	273.301	555.930	770.678
LQ4682	Punjab Aab-e-Pak Authority Lahore	273.301	334.770	555.930	770.678
	Current Expenditure	205.541	229.742	229.742	255.738
	Service Delivery Expenditure	67.760	105.028	326.188	514.940
063103	GRANTS, LOANS & SUBSIDIES	17,171.037	7,781.862	21,360.788	8,615.447
	Public Health	PC21017	17,171.037	21,360.788	8,615.447
LQ4324	Grant in Aid to WASA's	11,655.526	3,596.000	13,800.711	3,616.000
	Service Delivery Expenditure	11,655.526	3,596.000	13,800.711	3,616.000
LQ4340	Director General Parks & Horticulture Authority (PHA LHR)	4,442.000	3,070.000	5,737.650	3,370.000
	Service Delivery Expenditure	4,442.000	3,070.000	5,737.650	3,370.000
LQ4546	PHA Sargodha	62.355	62.489	92.480	68.738
	Service Delivery Expenditure	62.355	62.489	92.480	68.738

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026	
LQ4547	PHA Sahiwal	85.988	86.000	186.000	94.600	
	Service Delivery Expenditure	85.988	86.000	186.000	94.600	
LQ4548	PHA DG Khan	87.575	44.779	69.776	49.257	
	Service Delivery Expenditure	87.575	44.779	69.776	49.257	
LQ4549	PHA Bahawalpur	47.994	47.994	47.992	52.793	
	Service Delivery Expenditure	47.994	47.994	47.992	52.793	
LQ4550	PHA Gujranwala	79.893	80.000	80.000	88.000	
	Service Delivery Expenditure	79.893	80.000	80.000	88.000	
LQ4666	PHA Sialkot	-	82.953	82.953	91.248	
	Service Delivery Expenditure	-	82.953	82.953	91.248	
LQ4901	MD PHA Faisalabad	249.997	250.000	450.000	450.000	
	Service Delivery Expenditure	249.997	250.000	450.000	450.000	
LQ4903	MD PHA Multan	302.561	304.374	304.374	334.811	
	Service Delivery Expenditure	302.561	304.374	304.374	334.811	
LQ4904	MD PHA Rawalpindi	157.147	157.273	508.852	400.000	
	Current Expenditure	-	-	-	266.594	
	Service Delivery Expenditure	157.147	157.273	508.852	133.406	
063120	Others	-	0.012	-	0.012	
	Public Health					
		PC21017	-	0.012	-	0.012
LQ4512	Superintendence Engineer	-	0.006	-	0.006	
	Current Expenditure	-	0.004	-	0.004	
	Service Delivery Expenditure	-	0.002	-	0.002	
LQ4513	Executive Engineer	-	0.006	-	0.006	
	Current Expenditure	-	0.004	-	0.004	
	Service Delivery Expenditure	-	0.002	-	0.002	

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
07	Health	242,038.027	271,771.277	292,753.640	267,210.745
073	Hospital Services	184,618.165	205,713.708	227,308.188	208,443.776
0731	General Hospitals Services	182,992.824	203,845.195	225,522.852	206,587.268
073101	General Hospitals Services	176,069.064	196,570.195	217,322.852	205,256.268
	Health	PC21016	176,069.064	196,570.195	217,322.852
BO4002	B.V. Hospital/QAMC	7,783.202	10,400.147	8,989.525	9,022.335
	Current Expenditure	4,242.724	8,036.455	5,430.567	6,796.984
	Service Delivery Expenditure	3,540.477	2,363.692	3,558.958	2,225.351
FQ4001	DHQ Hospital / Allied Hospital Punjab Medical College	10,606.813	10,749.981	11,914.455	10,236.139
	Current Expenditure	4,843.221	7,086.767	5,902.190	6,490.743
	Service Delivery Expenditure	5,763.591	3,663.214	6,012.265	3,745.396
FQ4551	Faisalabad Institute of Cardiology	2,562.779	2,915.136	4,659.315	2,878.659
	Current Expenditure	873.705	1,261.906	1,012.906	1,203.107
	Service Delivery Expenditure	1,689.074	1,653.230	3,646.409	1,675.552
LQ4012	Gujranwala Medical College	4,267.711	5,490.180	5,020.649	5,144.108
	Current Expenditure	1,949.238	4,070.629	2,375.606	3,786.943
	Service Delivery Expenditure	2,318.473	1,419.551	2,645.043	1,357.165
LQ4035	Sialkot Medical College	1,973.916	3,054.624	2,958.895	2,533.865
	Current Expenditure	-	2,227.841	1,531.664	1,719.888
	Service Delivery Expenditure	1,973.916	826.783	1,427.231	813.977
LQ4046	Sahiwal Medical College	3,624.757	4,936.407	3,863.604	4,882.437
	Current Expenditure	1,471.683	3,185.953	2,005.219	3,093.655
	Service Delivery Expenditure	2,153.074	1,750.454	1,858.385	1,788.782
LQ4166	Model Chest Clinic	15.997	27.437	26.621	30.189
	Current Expenditure	12.547	20.031	20.502	22.887
	Service Delivery Expenditure	3.450	7.406	6.119	7.302
LQ4167	Dental Hospital	377.264	356.635	315.883	386.461
	Current Expenditure	187.117	219.200	203.076	243.527
	Service Delivery Expenditure	190.147	137.435	112.807	142.934
LQ4168	Pediatric Hospital/institute Lahore, Nursing School-cum-Hostel	7,373.355	8,615.840	7,580.517	8,389.105
	Current Expenditure	2,956.376	5,327.366	3,492.066	5,044.731
	Service Delivery Expenditure	4,416.978	3,288.474	4,088.451	3,344.374

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ4169	Other Hospitals & Dispensaries Mufassil Hospitals and Dispensaries	22.230	43.601	32.665	44.789
	Current Expenditure	17.345	26.045	20.296	27.156
	Service Delivery Expenditure	4.885	17.556	12.369	17.633
LQ4171	Lahore General Hospital Lahore/PGMI	9,218.418	7,827.272	8,285.987	8,229.947
	Current Expenditure	4,051.198	5,629.578	4,571.239	5,820.999
	Service Delivery Expenditure	5,167.221	2,197.694	3,714.748	2,408.948
LQ4172	Jinnah Hospital / AIMC	7,819.722	7,480.098	8,619.240	7,862.654
	Current Expenditure	3,919.384	5,089.405	4,241.834	5,187.669
	Service Delivery Expenditure	3,900.338	2,390.693	4,377.406	2,674.985
LQ4173	Punjab Institute of Cardiology	5,547.361	5,504.338	6,309.085	5,556.487
	Current Expenditure	2,083.475	3,031.950	2,326.552	2,971.326
	Service Delivery Expenditure	3,463.887	2,472.388	3,982.533	2,585.161
LQ4175	Ganga Ram Hospital / Fatima Jinnah Medical College	4,974.776	6,339.479	6,816.264	6,351.660
	Current Expenditure	2,731.266	4,359.344	3,102.532	4,167.041
	Service Delivery Expenditure	2,243.510	1,980.135	3,713.732	2,184.619
LQ4176	Services Hospital / SIMS	6,412.697	6,616.648	6,793.230	6,905.371
	Current Expenditure	3,514.734	4,464.572	3,850.779	4,661.797
	Service Delivery Expenditure	2,897.963	2,152.076	2,942.451	2,243.574
LQ4308	Rawalpindi Institute of Cardiology, Rawalpindi	2,722.385	2,744.301	3,669.088	2,670.789
	Current Expenditure	687.669	1,358.674	808.299	1,177.539
	Service Delivery Expenditure	2,034.716	1,385.627	2,860.789	1,493.250
LQ4469	Lumpsum Provision for Kidney Centers in Public Sector Hospitals	-	675.000	-	-
	Service Delivery Expenditure	-	675.000	-	-
LQ4471	Nishtar Institute of Dentistry, Multan	551.872	564.210	527.373	586.791
	Current Expenditure	398.230	501.570	454.700	521.419
	Service Delivery Expenditure	153.642	62.640	72.673	65.372
LQ4543	D G Khan Medical College	4,717.940	4,098.546	5,349.330	4,117.625
	Current Expenditure	2,022.191	2,660.550	2,431.578	2,709.619
	Service Delivery Expenditure	2,695.749	1,437.996	2,917.752	1,408.006

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ4589	Nawaz Sharif Hospital Yakki Gate	955.409	1,139.416	1,258.674	1,092.219
	Current Expenditure	525.614	729.075	628.633	657.410
	Service Delivery Expenditure	429.795	410.341	630.041	434.809
LQ4618	Kot Khawaja Saeed Hospital, Lahore	1,580.423	1,894.598	1,935.919	2,087.473
	Current Expenditure	722.042	1,202.246	885.105	1,373.803
	Service Delivery Expenditure	858.381	692.352	1,050.814	713.670
LQ4627	Shahdara Hospital, Lahore	1,197.436	1,315.760	1,612.489	1,276.353
	Current Expenditure	579.295	909.502	778.429	813.994
	Service Delivery Expenditure	618.141	406.258	834.060	462.359
LQ4629	Prevention and Control of Epidemics in Punjab	1,803.009	1,370.202	1,319.795	1,662.804
	Current Expenditure	1,025.439	1,151.252	1,130.205	1,382.486
	Service Delivery Expenditure	777.570	218.950	189.590	280.318
LQ4645	Specialized Healthcare & Medical Education Department (Grant in Aid)	34,499.867	16,973.684	27,897.256	14,566.000
	Service Delivery Expenditure	34,499.867	16,973.684	27,897.256	14,566.000
LQ4650	Wazirabad Institute of Cardiology	1,229.186	1,645.440	1,888.187	1,636.454
	Current Expenditure	451.324	952.973	537.468	898.947
	Service Delivery Expenditure	777.862	692.467	1,350.719	737.507
LQ4654	Policy and Strategic Planning Unit	313.487	175.309	153.767	183.624
	Current Expenditure	156.935	162.739	144.739	172.140
	Service Delivery Expenditure	156.552	12.570	9.028	11.484
LQ4655	National Program for Family Planning & Primary Health Clinic Punjab under IRMNCH of Nutrition Program	1,703.641	1,631.609	6,444.755	5,031.097
	Current Expenditure	19.235	21.115	19.099	24.957
	Service Delivery Expenditure	1,684.406	1,610.494	6,425.656	5,006.140
LQ4660	Allocation of funds for improvement of Health Facilities	-	26,220.040	-	34,270.040
	Service Delivery Expenditure	-	26,220.040	-	34,270.040
LQ4710	DHQ Teaching Hospital, Sargodha	76.666	22.270	90.715	23.952
	Current Expenditure	8.519	13.560	9.390	14.149
	Service Delivery Expenditure	68.147	8.710	81.325	9.803

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account	Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ4721 Narowal Medical College Narowal	-	256.307	184.913	1,637.018
Current Expenditure	-	256.307	113.732	725.887
Service Delivery Expenditure	-	-	71.181	911.131
LQ4940 Punjab Institute of Neuro Sciences, Lahore	2,011.321	2,252.171	2,490.832	2,957.817
Current Expenditure	905.336	1,068.253	818.494	1,202.216
Service Delivery Expenditure	1,105.985	1,183.918	1,672.338	1,755.601
LQ5041 Children Hospital FSD	1,262.228	1,372.528	1,587.815	1,523.109
Current Expenditure	579.171	1,020.106	681.606	1,152.423
Service Delivery Expenditure	683.057	352.422	906.209	370.686
LQ5270 Funds for DHQs/THQs in Punjab	-	1,000.000	-	100.000
Service Delivery Expenditure	-	1,000.000	-	100.000
LQ5304 Government Said Mitha Hospital	621.503	844.109	811.368	775.359
Current Expenditure	232.417	382.348	254.903	313.883
Service Delivery Expenditure	389.087	461.761	556.465	461.476
LQ5305 Punjab Health Care Commission	892.681	1,000.000	1,100.000	1,200.000
Service Delivery Expenditure	892.681	1,000.000	1,100.000	1,200.000
LQ5423 Nishtar Hospital in Multan	-	3,456.697	2,333.310	3,603.150
Current Expenditure	-	2,722.118	935.360	2,894.848
Service Delivery Expenditure	-	734.579	1,397.950	708.302
LQ5424 Institute of Cardiology D.G. Khan	-	1,759.051	2,027.765	1,832.819
Current Expenditure	-	794.979	401.209	843.566
Service Delivery Expenditure	-	964.072	1,626.556	989.253
LQ5474 Revamping Program for DHQ/THQ Hospitals all Over the Punjab	5,038.320	4,800.000	9,830.023	5,000.000
Service Delivery Expenditure	5,038.320	4,800.000	9,830.023	5,000.000
LQ5503 Mian Munshi Hospital, Lahore	740.274	843.529	858.939	851.696
Current Expenditure	293.329	426.372	328.393	468.767
Service Delivery Expenditure	446.945	417.157	530.546	382.929
LQ5863 Fatima Jinnah Institute of Medical Sciences Jubilee Town Lhaore	50.133	349.000	168.861	414.011
Current Expenditure	18.597	282.100	104.012	337.800
Service Delivery Expenditure	31.536	66.900	64.849	76.211

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ5864	Punjab Health Foundation Lahore	2,738.365	-	19,128.800	-
	Service Delivery Expenditure	2,738.365	-	19,128.800	-
LQ5879	Mayo Hospital, Lahore	10,166.172	9,559.467	12,718.841	9,063.795
	Current Expenditure	4,109.228	6,597.760	4,911.012	5,788.182
	Service Delivery Expenditure	6,056.944	2,961.707	7,807.829	3,275.613
LQ5882	Lady Willington Hospital, Lahore	959.542	1,101.483	1,164.870	1,053.171
	Current Expenditure	472.123	696.840	501.699	621.392
	Service Delivery Expenditure	487.419	404.643	663.171	431.779
LQ5883	Lady Aitchison Hospital, Lahore	562.067	750.211	604.378	699.339
	Current Expenditure	338.106	539.340	345.233	472.004
	Service Delivery Expenditure	223.961	210.871	259.145	227.335
LW4096	Punjab Institute of Preventive Ophthalmology	176.814	298.203	223.671	283.026
	Current Expenditure	157.789	272.293	185.457	209.850
	Service Delivery Expenditure	19.026	25.910	38.214	73.176
MP4005	Nishtar Hospital/Nishtar Medical College	8,686.580	6,140.056	8,245.736	6,783.912
	Current Expenditure	3,747.572	4,147.255	4,151.362	4,788.768
	Service Delivery Expenditure	4,939.009	1,992.801	4,094.374	1,995.144
MP4009	Multam Institute of Cardiology	2,591.128	3,547.967	3,338.519	3,514.003
	Current Expenditure	1,216.816	2,299.480	1,491.866	2,123.424
	Service Delivery Expenditure	1,374.312	1,248.487	1,846.653	1,390.579
MP4010	Children Complex, Multan	2,456.559	2,248.580	2,626.108	2,319.435
	Current Expenditure	1,197.034	1,792.676	1,351.853	1,843.176
	Service Delivery Expenditure	1,259.525	455.904	1,274.255	476.259
RA4004	Tuberculosis Sanitarium, Samli	321.303	523.251	277.612	523.339
	Current Expenditure	132.336	463.773	191.016	460.054
	Service Delivery Expenditure	188.967	59.478	86.596	63.285
RA4005	DHQ / RGH / Holy Family Hospital / RMC	8,066.718	7,314.184	7,961.661	7,688.788
	Current Expenditure	4,067.646	5,228.561	4,434.292	5,391.903
	Service Delivery Expenditure	3,999.072	2,085.623	3,527.369	2,296.885
RR4001	Sh. Zayed Hospital, R. Y. Khan	4,795.038	6,325.193	5,305.547	5,773.054
	Current Expenditure	2,564.977	4,858.743	2,869.628	4,210.754
	Service Delivery Expenditure	2,230.060	1,466.450	2,435.919	1,562.300

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026	
073105	Punjab Health facilities Management Company	6,923.760	7,275.000	8,200.000	1,331.000	
	Health	PC21016	6,923.760	7,275.000	8,200.000	1,331.000
LQ5045	Punjab Health Facilities Management Company	6,923.760	7,275.000	8,200.000	1,331.000	
	Service Delivery Expenditure		6,923.760	7,275.000	8,200.000	1,331.000
0732	Special Hospital Services	1,625.341	1,868.513	1,785.336	1,856.508	
073201	Special Hospital Services (Mental Hospital)	1,625.341	1,868.513	1,785.336	1,856.508	
	Health	PC21016	1,625.341	1,868.513	1,785.336	1,856.508
LQ4181	Mental Hospital	1,625.341	1,868.513	1,785.336	1,856.508	
	Current Expenditure		839.236	1,251.500	971.295	1,188.193
	Service Delivery Expenditure		786.106	617.013	814.041	668.315
074	Public Health Services	23,817.169	32,021.333	29,294.817	29,620.556	
0741	Public Health Services	23,817.169	32,021.333	29,294.817	29,620.556	
074104	Chemical Examiner and Laboratories	779.475	1,217.502	1,039.813	1,290.125	
	Health	PC21016	779.475	1,217.502	1,039.813	1,290.125
LQ4183	Bacteriological Laboratory	21.031	40.593	33.371	43.453	
	Current Expenditure		9.360	13.183	8.869	12.614
	Service Delivery Expenditure		11.671	27.410	24.502	30.839
LQ4185	Drug Laboratories	750.849	1,151.726	996.317	1,218.516	
	Current Expenditure		415.723	573.666	459.314	590.267
	Service Delivery Expenditure		335.125	578.060	537.003	628.249
LQ4542	Chief Chemical Examiner Laboratory Punjab, Lahore	7.595	25.183	10.125	28.156	
	Current Expenditure		1.600	9.044	1.836	10.581
	Service Delivery Expenditure		5.996	16.139	8.289	17.575
074105	EPI (Expanded Program of Immunization)	14,263.264	18,113.095	16,040.700	17,218.888	
	Health	PC21016	14,263.264	18,113.095	16,040.700	17,218.888
LQ4689	Expanded Program on Immunization in Punjab (EPI)	14,263.264	18,113.095	16,040.700	17,218.888	
	Current Expenditure		7.428	37.066	38.846	37.066
	Service Delivery Expenditure		14,255.836	18,076.029	16,001.854	17,181.822

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026	
074107	Population Welfare Measures	8,774.430	12,690.736	12,214.304	11,111.543	
	General Administration	PC21010	188.616	223.320	147.157	60.981
LQ4575	Directorate of P&P	31.743	60.842	48.785	60.981	
	Current Expenditure	20.328	24.963	23.588	24.178	
	Service Delivery Expenditure	11.415	35.879	25.197	36.803	
LQ5364	Population Welfare Department	156.873	162.478	98.372	-	
	Current Expenditure	112.737	116.171	76.884	-	
	Service Delivery Expenditure	44.136	46.307	21.488	-	
	Miscellaneous Department	PC21023	8,585.814	12,467.416	12,067.147	11,050.562
LQ4553	DG Population Welfare LHR	8,585.814	12,467.416	12,067.147	11,050.562	
	Current Expenditure	7,273.652	7,020.850	8,078.298	7,643.222	
	Service Delivery Expenditure	1,312.161	5,446.566	3,988.849	3,407.340	
076	Health Administration	33,602.694	34,036.236	36,150.635	29,146.413	
0761	Administration	33,602.694	34,036.236	36,150.635	29,146.413	
076101	Administration	33,602.694	34,036.236	36,150.635	29,146.413	
	General Administration	PC21010	2,714.881	2,065.970	4,405.567	2,332.471
LQ4074	Health Department	1,422.241	989.711	3,002.926	1,115.521	
	Current Expenditure	405.098	683.822	475.772	751.776	
	Service Delivery Expenditure	1,017.144	305.889	2,527.154	363.745	
LQ4105	Drug Courts	136.640	246.491	192.833	269.893	
	Current Expenditure	101.568	191.791	154.267	209.730	
	Service Delivery Expenditure	35.072	54.700	38.566	60.163	
LQ4795	Primary & Secondary Health Care	823.119	552.527	879.875	653.327	
	Current Expenditure	359.118	333.742	396.078	370.308	
	Service Delivery Expenditure	464.001	218.785	483.797	283.019	
SP4016	Specialized Healthcare & Medical Education South Punjab	169.320	144.692	179.592	157.173	
	Current Expenditure	87.959	89.976	124.877	105.073	
	Service Delivery Expenditure	81.361	54.716	54.715	52.100	
SP4017	Primary & Secondary Healthcare South Punjab	163.561	132.549	150.341	136.557	
	Current Expenditure	119.184	91.643	112.646	92.722	
	Service Delivery Expenditure	44.378	40.906	37.695	43.835	

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
Health	PC21016	30,887.813	31,970.266	31,745.068	26,813.942
LQ4160	Directorate of Nursing Services, Punjab	1,868.733	4,164.690	2,187.966	3,016.067
	Current Expenditure	522.459	856.341	856.792	1,521.937
	Service Delivery Expenditure	1,346.274	3,308.349	1,331.174	1,494.130
LQ4161	Superintendence	21,467.714	17,954.977	20,910.592	13,940.690
	Current Expenditure	531.852	847.303	623.734	801.063
	Service Delivery Expenditure	20,935.863	17,107.674	20,286.858	13,139.627
LQ4162	Allocation for Operational Expenditure (P&SHC)	1,668.340	2,666.300	1,703.940	2,199.000
	Service Delivery Expenditure	1,668.340	2,666.300	1,703.940	2,199.000
LQ4163	Provincial Blood Transfusion Services	1,424.497	2,033.663	1,824.918	2,052.786
	Current Expenditure	472.022	727.051	486.139	667.311
	Service Delivery Expenditure	952.474	1,306.612	1,338.779	1,385.475
LQ4164	Central Medical Equipment Repair Workshop at Lahore	11.999	75.855	61.720	31.719
	Current Expenditure	3.523	19.341	15.767	6.390
	Service Delivery Expenditure	8.477	56.514	45.953	25.329
LQ4165	Audit Cell	33.236	101.777	52.322	91.351
	Current Expenditure	27.928	69.575	33.911	59.057
	Service Delivery Expenditure	5.309	32.202	18.411	32.294
LQ4560	Punjab Human Organ Transplant Authority	143.339	250.000	212.500	250.000
	Service Delivery Expenditure	143.339	250.000	212.500	250.000
LQ4622	Blood Transfusion Authority	19.801	115.331	54.073	70.354
	Current Expenditure	9.656	97.080	30.711	52.386
	Service Delivery Expenditure	10.145	18.251	23.362	17.968
LQ4633	Aziz Bhatti Shaheed Hospital, Gujrat	1,905.447	1,913.110	1,792.391	1,868.652
	Current Expenditure	715.549	1,327.967	904.596	1,294.108
	Service Delivery Expenditure	1,189.898	585.143	887.795	574.544
LQ4669	Surgeon Medicolegal Punjab Lahore	20.481	64.563	33.628	47.417
	Current Expenditure	15.105	43.864	18.074	24.906
	Service Delivery Expenditure	5.376	20.699	15.554	22.511

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ4708	Medical Stores Depot	66.095	151.803	135.189	150.331
	Current Expenditure	35.477	96.934	96.674	89.785
	Service Delivery Expenditure	30.618	54.869	38.515	60.546
LQ4786	DHQ Teaching Hospital, Sargodha	2,191.366	2,192.053	2,524.251	2,759.358
	Current Expenditure	932.944	1,341.739	937.636	1,395.914
	Service Delivery Expenditure	1,258.421	850.314	1,586.615	1,363.444
LQ5807	Drugs Control	26.732	46.934	53.180	56.009
	Current Expenditure	14.630	25.997	20.934	37.358
	Service Delivery Expenditure	12.103	20.937	32.246	18.651
LQ5867	Biomedical Equipment Resource Center	-	-	35.990	111.595
	Current Expenditure	-	-	4.337	24.845
	Service Delivery Expenditure	-	-	31.653	86.750
MP4004	Central Medical Equipment Repair Workshop at Multan	12.201	70.412	63.985	75.276
	Current Expenditure	4.217	21.025	21.300	20.058
	Service Delivery Expenditure	7.984	49.387	42.685	55.218
SP4104	Directorate General of Health & Population Welfare Department South Punjab	11.031	36.967	40.253	12.721
	Current Expenditure	6.684	24.987	9.120	7.559
	Service Delivery Expenditure	4.347	11.980	31.133	5.162
SQ4001	Central Medical Equipment Repair Workshop at Sargodha	16.801	131.831	58.170	80.616
	Current Expenditure	8.806	37.471	20.714	25.417
	Service Delivery Expenditure	7.995	94.360	37.456	55.199
08	Recreational, Culture and Religion	6,830.251	8,827.441	16,025.814	8,796.575
081	Recreational and Sporting Services	1,902.203	2,164.916	2,820.796	2,421.341
0811	Recreational and Sporting Services	1,902.203	2,164.916	2,820.796	2,421.341
081103	Zoo and other Entertainments Services	39.793	56.175	52.366	57.861
	Miscellaneous Departments	PC21023	39.793	56.175	57.861
BO4055	Zoological Garden/Bahawalpur Museum	0.372	1.731	0.670	1.795
	Current Expenditure	0.214	1.496	0.385	1.549
	Service Delivery Expenditure	0.158	0.235	0.285	0.246

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ4240	Zoo and Other Entertainment Places	39.421	54.444	51.696	56.066
	Current Expenditure	22.796	26.532	23.320	24.523
	Service Delivery Expenditure	16.625	27.912	28.376	31.543
081105	Administration	1,862.410	2,108.741	2,768.430	2,363.480
	General Administration	PC21010	1,862.410	2,108.741	2,768.430
LQ4153	Directorate General Sports	11.889	-	-	-
	Current Expenditure	11.889	-	-	-
LQ4681	Sports & Youth Affairs Punjab	1,329.542	1,848.000	1,903.596	2,056.181
	Current Expenditure	1,000.717	1,035.392	1,244.755	1,331.004
	Service Delivery Expenditure	328.826	812.608	658.841	725.177
LQ4686	Sports Board Punjab Lahore	397.005	116.351	685.390	163.657
	Current Expenditure	127.272	65.131	127.714	118.251
	Service Delivery Expenditure	269.733	51.220	557.676	45.406
LQ5142	Youth Affairs Sports Archeology	123.973	144.390	179.444	143.642
	Current Expenditure	69.411	92.652	91.298	80.499
	Service Delivery Expenditure	54.562	51.738	88.146	63.143
082	Cultural Services	1,349.448	1,507.222	3,833.943	2,659.962
0821	Cultural Services	1,349.448	1,507.222	3,833.943	2,659.962
082105	Promotion Of Cultural Activities	1,182.978	1,304.648	3,627.993	2,439.622
	Miscellaneous Departments	PC21023	1,182.978	1,304.648	3,627.993
LQ4241	Promotion of Cultural Activities	205.624	166.500	2,215.500	1,096.500
	Service Delivery Expenditure	205.624	166.500	2,215.500	1,096.500
LQ4522	Lahore Arts Council Lahore	382.234	423.763	731.303	474.742
	Current Expenditure	252.811	260.729	349.139	290.830
	Service Delivery Expenditure	129.423	163.034	382.164	183.912
LQ4523	Punjab Council of Arts Lahore	315.040	490.221	451.212	611.438
	Current Expenditure	198.956	365.869	312.537	467.846
	Service Delivery Expenditure	116.085	124.352	138.675	143.592
LQ4525	Punjab Institute of Language Arts & Cult	280.080	224.164	229.978	256.942
	Current Expenditure	105.049	135.395	130.624	158.831
	Service Delivery Expenditure	175.031	88.769	99.354	98.111

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
082120	Others	166.470	202.574	205.950	220.340
	Public Health	166.470	202.574	205.950	220.340
LQ4541	Project Director Bagh-e-Jinnah PHA	166.470	202.574	205.950	220.340
	Current Expenditure	135.238	143.636	148.363	155.080
	Service Delivery Expenditure	31.231	58.938	57.587	65.260
083	Broadcasting and Publishing	1,590.870	3,608.692	8,422.355	2,267.678
0831	Broadcasting and Publishing	1,590.870	3,608.692	8,422.355	2,267.678
083103	Publicity	166.779	165.436	150.404	204.197
	Agriculture	166.779	165.436	150.404	204.197
LQ4188	Agriculture Information Bureau	166.779	165.436	150.404	204.197
	Current Expenditure	94.593	121.787	104.423	120.485
	Service Delivery Expenditure	72.186	43.649	45.981	83.712
083104	Public Relations	1,424.091	3,443.256	8,271.951	2,063.481
	Miscellaneous Departments	1,424.091	3,443.256	8,271.951	2,063.481
LQ4237	Public Relations	1,424.091	3,443.256	8,271.951	2,063.481
	Current Expenditure	926.700	1,134.778	1,272.728	1,323.395
	Service Delivery Expenditure	497.391	2,308.478	6,999.223	740.086
084	Religious Affairs	1,631.750	1,221.725	626.116	1,132.001
0841	Religious Affairs	1,631.750	1,221.725	626.116	1,132.001
084103	Auqaf	1,233.167	315.402	184.451	342.055
	General Administration	123.915	315.402	156.555	292.055
LQ4080	Auqaf Department	123.915	132.996	156.555	167.016
	Current Expenditure	79.141	92.836	83.305	93.560
	Service Delivery Expenditure	44.774	40.160	73.250	73.456
LQ4344	Khatamun-Nabiyeeen University Lahore	-	163.267	-	105.232
	Current Expenditure	-	30.067	-	20.201
	Service Delivery Expenditure	-	133.200	-	85.031
LQ5055	Muttehida Ulema Board Punjab	-	19.139	-	19.807
	Current Expenditure	-	11.919	-	12.549
	Service Delivery Expenditure	-	7.220	-	7.258

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026	
	Miscellaneous	PC21031	1,109.252	-	27.896	50.000
LQ5789	Chief Administrator Auqaf Punjab		1,109.252	-	27.896	50.000
	Service Delivery Expenditure		1,109.252	-	27.896	50.000
084104	Minority Affairs		-	500.000	-	284.000
	Miscellaneous Departments	PC21023	-	500.000	-	284.000
LQ4632	Minorities		-	500.000	-	284.000
	Service Delivery Expenditure		-	500.000	-	284.000
084105	Religious and Other Charitable Institutions		398.583	406.323	441.665	505.946
	Miscellaneous	PC21031	398.583	406.323	441.665	505.946
LQ4299	Headquarters Establishment (Zakat)		145.704	99.483	110.700	118.094
	Current Expenditure		56.575	61.493	66.275	69.283
	Service Delivery Expenditure		89.130	37.990	44.425	48.811
LQ4300	District Establishment (Zakat)		252.878	306.840	330.965	387.852
	Current Expenditure		199.294	218.641	260.389	247.462
	Service Delivery Expenditure		53.585	88.199	70.576	140.390
086	Admin. of Info., Recreation & Culture		355.980	324.886	322.604	315.593
0861	Admin. of Info., Recreation & Culture		355.980	324.886	322.604	315.593
086101	Administration		355.980	324.886	322.604	315.593
	General Administration	PC21010	306.927	261.922	277.030	238.444
LQ4069	Information Culture and Youth Affairs Department		306.927	261.922	277.030	238.444
	Current Expenditure		147.710	160.474	186.924	149.894
	Service Delivery Expenditure		159.216	101.448	90.106	88.550
	Miscellaneous Department	PC21023	49.054	62.964	45.574	77.149
LQ5473	Punjab Information Commission		49.054	62.964	45.574	77.149
	Current Expenditure		37.030	48.801	31.144	59.415
	Service Delivery Expenditure		12.024	14.163	14.430	17.734
09	Education Affairs and Services		102,844.962	129,714.050	123,191.299	148,314.275
091	Pre. & Primary Education Affair Services		2,609.118	3,471.841	3,165.907	3,939.406
0911	Pre. & Primary Education Affair Services		2,609.118	3,471.841	3,165.907	3,939.406
091103	Administration		744.387	1,051.365	1,045.532	1,311.665
	School Education	PC21015	744.387	1,051.365	1,045.532	1,311.665
LQ4334	Literacy & Non Formal Basic Education Lahore		492.448	699.481	762.620	908.043
	Current Expenditure		460.172	607.302	639.765	730.971
	Service Delivery Expenditure		32.276	92.179	122.855	177.072

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ4478	Direction (Elementary Education)	109.200	120.680	108.546	138.180
	Current Expenditure	103.016	104.127	90.045	112.726
	Service Delivery Expenditure	6.184	16.553	18.501	25.454
LQ4797	Divisional Directorate of Elementary Education (EE) in Punjab	85.358	126.412	93.688	152.034
	Current Expenditure	81.836	111.736	83.519	133.566
	Service Delivery Expenditure	3.523	14.676	10.169	18.468
LQ4798	Director (CPP) Monitoring & Evaluation Cell (CPP) Punjab Lahore	6.552	10.343	9.920	8.505
	Current Expenditure	5.564	6.358	6.501	6.911
	Service Delivery Expenditure	0.988	3.985	3.419	1.594
SP4101	Director Public Instruction (Elementary Education) Education Department South Punjab	11.673	26.221	13.894	25.978
	Current Expenditure	7.389	12.377	6.314	11.348
	Service Delivery Expenditure	4.284	13.844	7.580	14.630
SP4111	Divisional Directorate of Elementary Education (EE) in South Punjab	39.157	68.228	56.864	78.925
	Current Expenditure	37.383	57.277	53.917	67.654
	Service Delivery Expenditure	1.774	10.951	2.947	11.271
091120	Others	1,864.731	2,420.476	2,120.375	2,627.741
	School Education	PC21015	1,864.731	2,120.375	2,627.741
LQ4480	Elementary Teachers Training College	1,864.731	2,420.476	2,120.375	-
	Current Expenditure	1,810.469	2,272.959	1,981.444	-
	Service Delivery Expenditure	54.262	147.517	138.931	-
LQ5923	Punjab Education Curriculum Training & Assessment Authority (PECTAA)	-	-	-	2,627.741
	Current Expenditure	-	-	-	2,442.379
	Service Delivery Expenditure	-	-	-	185.362
092	Secondary Education Affairs and Services	41,528.297	44,114.631	50,586.665	44,212.549
0921	Secondary Education Affairs and Services	41,528.297	44,114.631	50,586.665	44,212.549
092102	Administration	34,812.266	34,074.331	40,820.224	34,061.061
	School Education	PC21015	34,812.266	34,074.331	34,061.061
LQ4479	Direction (Secondary Education)	106.790	124.081	136.994	143.466
	Current Expenditure	94.937	107.369	113.437	120.961
	Service Delivery Expenditure	11.853	16.712	23.557	22.505

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ4481	Programme Management & Implementation Unit	34,534.213	33,736.032	40,492.571	33,660.393
	Current Expenditure	230.082	268.127	248.083	349.129
	Service Delivery Expenditure	34,304.131	33,467.905	40,244.488	33,311.264
LQ4670	Divisional Directorate of Secondary	155.935	193.632	174.287	232.753
	Current Expenditure	139.038	158.505	161.338	192.319
	Service Delivery Expenditure	16.896	35.127	12.949	40.434
SP4102	Director Public Instruction (Secondary Education) Education Department South Punjab	15.328	20.586	16.372	24.449
	Current Expenditure	9.852	10.212	11.090	13.133
	Service Delivery Expenditure	5.476	10.374	5.282	11.316
092120	Others	6,716.031	10,040.300	9,766.441	10,151.488
	Higher Education	PC21015	6,716.031	9,766.441	10,151.488
AQ4002	Cadet College Hassanabdal	2.287	20.000	269.850	10.000
	Current Expenditure	1.933	19.000	19.000	9.500
	Service Delivery Expenditure	0.354	1.000	250.850	0.500
BO4008	Sadiq Public High School Bahawalpur	40.000	60.000	60.000	57.749
	Current Expenditure	40.000	60.000	60.000	57.749
LQ4483	Punjab Examination Commission	343.383	699.940	418.458	-
	Current Expenditure	237.397	474.982	229.859	-
	Service Delivery Expenditure	105.986	224.958	188.599	-
LQ4487	Government Central Model School	149.231	94.890	81.173	94.898
	Current Expenditure	146.911	89.378	77.270	90.924
	Service Delivery Expenditure	2.319	5.512	3.903	3.974
LQ4493	Chief Minister's Monitoring Force	394.274	1,144.737	567.930	927.580
	Current Expenditure	324.298	1,040.037	459.753	803.656
	Service Delivery Expenditure	69.977	104.700	108.177	123.924
LQ4494	Miscellaneous Grants School Education	212.501	60.915	362.915	711.415
	Service Delivery Expenditure	212.501	60.915	362.915	711.415

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ4496	In Service Teachers Training	350.630	1,343.512	893.923	-
	Current Expenditure	198.468	326.961	510.924	-
	Service Delivery Expenditure	152.162	1,016.551	382.999	-
LQ4497	Lawrence College Ghora Gali Murree	15.701	20.000	20.000	10.000
	Current Expenditure	13.601	17.000	17.000	8.500
	Service Delivery Expenditure	2.100	3.000	3.000	1.500
LQ4620	National Museum of Science & Technology Lahore	41.400	58.332	56.277	70.376
	Current Expenditure	34.874	45.379	44.435	53.263
	Service Delivery Expenditure	6.526	12.953	11.842	17.113
LQ4694	Cadet College Pasrur Sialkot	0.915	9.900	9.765	9.900
	Current Expenditure	0.600	9.000	9.000	9.000
	Service Delivery Expenditure	0.315	0.900	0.765	0.900
LQ4695	Cadet College Chakwal	22.500	22.500	22.500	22.500
	Current Expenditure	21.500	21.500	21.500	21.500
	Service Delivery Expenditure	1.000	1.000	1.000	1.000
LQ4696	Cadet College Okara	18.667	20.000	20.000	20.000
	Current Expenditure	18.000	18.000	18.000	18.000
	Service Delivery Expenditure	0.667	2.000	2.000	2.000
LQ4697	Cadet College Mianwali	10.746	15.000	114.850	15.000
	Current Expenditure	10.266	14.000	14.000	14.000
	Service Delivery Expenditure	0.480	1.000	100.850	1.000
LQ4698	Punjab Dannish School & Centres of Excellence Authorities	3,645.615	4,882.500	4,882.501	5,362.820
	Current Expenditure	3,126.666	3,448.800	3,448.800	3,792.860
	Service Delivery Expenditure	518.949	1,433.700	1,433.701	1,569.960
LQ4700	Taken Over Madaaris & Schools in Punjab	1,468.181	1,588.074	1,986.299	1,745.050
	Current Expenditure	742.170	748.014	928.288	810.014
	Service Delivery Expenditure	726.010	840.060	1,058.011	935.036
LQ5924	Punjab Education Curriculum Training & Assessment Authority (PECTAA) Head Quarter	-	-	-	1,094.200
	Current Expenditure	-	-	-	654.596
	Service Delivery Expenditure	-	-	-	439.604

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
093	Tertiary Education Affairs and Services	57,562.385	79,949.742	67,744.286	93,617.969
0931	Tertiary Education Affairs and Services	57,562.385	79,949.742	67,744.286	93,617.969
093101	General Universities / Colleges / Insts.	45,031.760	59,378.110	52,782.552	67,994.857
	Higher Education	PC21015	45,031.760	52,782.552	67,994.857
LQ4145	Arts Colleges	43,313.429	56,753.217	49,806.467	61,784.857
	Current Expenditure	41,163.685	50,065.546	43,907.350	55,585.796
	Service Delivery Expenditure	2,149.744	6,687.671	5,899.117	6,199.061
LQ4345	University of Layyah	99.316	165.000	133.224	350.000
	Current Expenditure	95.358	154.000	122.224	326.666
	Service Delivery Expenditure	3.958	11.000	11.000	23.334
LQ4646	Emerson University Multan	302.107	356.608	494.448	380.000
	Current Expenditure	283.432	317.171	449.525	337.765
	Service Delivery Expenditure	18.675	39.437	44.923	42.235
LQ4676	University of Mianwali	132.964	165.000	129.443	350.000
	Current Expenditure	80.000	154.000	118.443	326.666
	Service Delivery Expenditure	52.964	11.000	11.000	23.334
LQ4677	Rawalpindi Women University Rawalpindi	166.845	220.000	226.347	440.000
	Current Expenditure	110.000	121.000	122.074	242.000
	Service Delivery Expenditure	56.845	99.000	104.273	198.000
LQ4683	University of Home Economics Lahore	245.142	330.000	361.851	400.000
	Current Expenditure	170.142	187.000	218.611	226.666
	Service Delivery Expenditure	75.000	143.000	143.240	173.334
LQ4684	University of Chakwal	219.268	220.000	222.001	300.000
	Current Expenditure	154.893	121.000	121.000	165.000
	Service Delivery Expenditure	64.375	99.000	101.001	135.000
LQ4688	Khwaja Fareed University of Engineering and Information Technology R.Y. Khan	34.533	55.000	55.000	670.000
	Service Delivery Expenditure	34.533	55.000	55.000	670.000
LQ4690	Kohsar University Murree	137.596	189.585	319.643	320.000
	Current Expenditure	83.030	91.355	218.929	154.198
	Service Delivery Expenditure	54.566	98.230	100.714	165.802

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ4706	Baba Guru Nanak University Nankana Sahib	107.935	128.700	128.700	300.000
	Current Expenditure	58.995	64.900	64.900	151.282
	Service Delivery Expenditure	48.940	63.800	63.800	148.718
LQ4707	Muhammad Nawaz Sharif University of Engineering & Technology	24.018	55.000	55.000	450.000
	Service Delivery Expenditure	24.018	55.000	55.000	450.000
LQ4717	Vice Chancellor Thal University Bhakkar	137.287	165.000	191.620	300.000
	Current Expenditure	114.983	126.500	153.120	230.000
	Service Delivery Expenditure	22.303	38.500	38.500	70.000
LQ4718	Vice Chancellor University of Kamalia T.T. Singh	6.130	165.000	62.500	350.000
	Current Expenditure	3.952	126.500	24.000	268.333
	Service Delivery Expenditure	2.178	38.500	38.500	81.667
LQ4726	Bahuddin Zakariya University Multan	12.495	55.000	55.000	520.000
	Service Delivery Expenditure	12.495	55.000	55.000	520.000
LQ4939	University of Narowal	92.695	300.000	486.308	300.000
	Current Expenditure	59.000	64.900	251.208	64.900
	Service Delivery Expenditure	33.695	235.100	235.100	235.100
LQ5645	University of the Punjab	-	55.000	55.000	780.000
	Service Delivery Expenditure	-	55.000	55.000	780.000
093102	Professional/Technical Universities/ Colleges/Institutes	7,963.305	12,568.084	8,593.061	11,985.011
	School Education	PC21015	3,205.019	5,420.910	4,135.840
LQ4146	Professional Colleges	154.836	214.139	175.012	242.881
	Current Expenditure	144.386	183.437	147.637	201.197
	Service Delivery Expenditure	10.450	30.702	27.375	41.684
LQ4304	Commerce Colleges	3,050.183	5,206.771	2,919.584	3,892.959
	Current Expenditure	2,824.198	4,889.278	2,449.433	3,491.197
	Service Delivery Expenditure	225.985	317.493	470.151	401.762
	Health	PC21016	3,688.510	5,849.815	5,202.625
LQ4155	College of Nursing, Punjab	80.641	135.829	93.608	128.649
	Current Expenditure	74.829	119.940	82.439	110.767
	Service Delivery Expenditure	5.812	15.889	11.169	17.882

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ4156	College of Community Medicines Lahore	178.077	380.226	209.985	270.370
	Current Expenditure	146.223	346.212	161.702	238.154
	Service Delivery Expenditure	31.854	34.014	48.283	32.216
LQ4157	De-Montmorency College of Dentistry	236.587	309.548	216.273	269.699
	Current Expenditure	178.116	282.481	194.215	240.437
	Service Delivery Expenditure	58.471	27.067	22.058	29.262
LQ4158	Provincial Health Development Centre	33.032	64.047	45.925	68.842
	Current Expenditure	30.591	55.120	38.108	58.647
	Service Delivery Expenditure	2.441	8.927	7.817	10.195
LQ4559	College of Nursing KEMU Lahore	235.020	154.625	118.941	159.978
	Current Expenditure	64.937	129.028	78.754	133.859
	Service Delivery Expenditure	170.084	25.597	40.187	26.119
LQ4640	Postgraduate Institute of Allied Health Sciences, Faisalabad.	296.072	495.280	404.858	510.136
	Current Expenditure	258.676	415.056	325.581	429.712
	Service Delivery Expenditure	37.396	80.224	79.277	80.424
LQ4711	Nawaz Sharif Medical College Gujrat	63.884	418.356	236.303	453.423
	Current Expenditure	16.990	349.054	137.403	380.251
	Service Delivery Expenditure	46.895	69.302	98.900	73.172
LQ5242	Public Health Nursing School in Punjab	359.645	473.462	-	-
	Current Expenditure	247.629	403.057	-	-
	Service Delivery Expenditure	112.016	70.405	-	-
LQ5373	Sargodha Medical College Sargodha	91.478	483.972	421.578	560.316
	Current Expenditure	11.930	483.972	202.308	423.566
	Service Delivery Expenditure	79.548	-	219.270	136.750
LQ5450	The University of Child Health Sciences	253.538	411.317	227.589	395.607
	Current Expenditure	73.367	164.657	103.855	163.787
	Service Delivery Expenditure	180.171	246.660	123.734	231.820
LW4113	King Edward Medical University Lahore	1,860.535	2,523.153	2,051.047	2,385.605
	Current Expenditure	1,077.473	1,736.419	1,341.678	1,515.943
	Service Delivery Expenditure	783.063	786.734	709.369	869.662

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026	
Agriculture		PC21018	579.789	604.609	725.947	653.673
LQ4190	Agriculture Training Institute		192.092	304.774	235.256	299.635
	Current Expenditure		162.170	242.680	189.300	229.975
	Service Delivery Expenditure		29.921	62.094	45.956	69.660
LQ4664	Muhammad Nawaz Sharif University of Agriculture Multan		161.527	150.000	188.995	200.000
	Current Expenditure		147.400	121.338	160.333	121.120
	Service Delivery Expenditure		14.127	28.662	28.662	78.880
LQ4777	University of Agriculture, Faisalabad		178.884	97.204	247.204	97.204
	Current Expenditure		129.750	90.972	155.086	90.972
	Service Delivery Expenditure		49.134	6.232	92.118	6.232
RA4006	University of ARID Agriculture		47.287	52.631	54.492	56.834
	Current Expenditure		44.412	45.793	47.654	49.655
	Service Delivery Expenditure		2.875	6.838	6.838	7.179
Industries		PC21022	489.986	692.750	746.411	1,992.873
LQ4335	Punjab Tianjin University of Technology (PTUT), Lahore		223.253	392.000	318.697	392.000
	Current Expenditure		147.391	243.000	193.302	243.000
	Service Delivery Expenditure		75.862	149.000	125.395	149.000
LQ4337	Punjab University of Technology, Rasul, M.B. Din		116.013	118.000	254.215	1,402.000
	Current Expenditure		71.500	60.000	204.625	287.000
	Service Delivery Expenditure		44.514	58.000	49.590	1,115.000
LQ4338	Mir Chakar Khan Rind University of Technology (MCKRUT), DG Khan.		150.720	182.750	173.499	198.873
	Current Expenditure		110.816	118.950	118.950	128.693
	Service Delivery Expenditure		39.904	63.800	54.549	70.180
093103	Administration		2,894.772	3,439.247	3,826.012	3,671.050
General Administration		PC21010	1,463.791	2,032.864	2,183.691	2,260.466
LQ4073	Literacy Department		150.329	249.156	146.985	301.129
	Current Expenditure		86.539	202.266	91.348	195.243
	Service Delivery Expenditure		63.790	46.890	55.637	105.886

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ4448	Higher Education Department	478.376	695.470	579.424	766.084
	Current Expenditure	281.345	499.218	306.892	578.247
	Service Delivery Expenditure	197.031	196.252	272.532	187.837
LQ4451	School Education Department	593.051	774.163	1,196.572	856.365
	Current Expenditure	419.135	668.209	455.506	696.122
	Service Delivery Expenditure	173.916	105.954	741.066	160.243
SP4018	School Education Department South Punjab	129.555	158.340	146.278	170.037
	Current Expenditure	95.324	82.491	83.756	88.152
	Service Delivery Expenditure	34.231	75.849	62.522	81.885
SP4019	Higher Education Department South Punjab	112.480	155.735	114.432	166.851
	Current Expenditure	69.415	84.228	73.577	87.161
	Service Delivery Expenditure	43.065	71.507	40.855	79.690
	School Education	PC21015	1,430.981	1,406.383	1,642.321
LQ4140	Direction (Colleges)	766.309	320.560	616.349	233.366
	Current Expenditure	154.100	271.246	175.335	177.560
	Service Delivery Expenditure	612.209	49.314	441.014	55.806
LQ4332	Punjab Higher Education Commission	161.711	336.600	301.100	357.335
	Current Expenditure	85.085	116.600	81.100	126.335
	Service Delivery Expenditure	76.627	220.000	220.000	231.000
LQ5308	Inspection (Colleges)	493.602	725.593	700.122	792.569
	Current Expenditure	432.932	577.755	487.151	602.753
	Service Delivery Expenditure	60.669	147.838	212.971	189.816
SP4103	Director Public Instruction (Colleges) Education Department South Punjab	9.359	23.630	24.750	27.314
	Current Expenditure	6.284	7.915	10.286	9.210
	Service Delivery Expenditure	3.075	15.715	14.464	18.104
093120	Others	1,672.548	4,564.301	2,542.661	9,967.051
	Higher Education	PC21015	1,672.548	4,564.301	2,542.661
FQ4004	Government College University Faisalabad	3.031	55.000	59.976	200.000
	Service Delivery Expenditure	3.031	55.000	59.976	200.000

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
GU4003	University of Gujrat	241.459	55.000	324.006	720.000
	Service Delivery Expenditure	241.459	55.000	324.006	720.000
LQ4482	Government College University, Lahore	146.939	165.000	165.292	600.000
	Service Delivery Expenditure	146.939	165.000	165.292	600.000
LQ4485	Lahore College for Women University Lahore	20.626	61.000	61.000	600.000
	Service Delivery Expenditure	20.626	61.000	61.000	600.000
LQ4486	University of Education, Lahore	29.844	55.000	57.018	400.000
	Service Delivery Expenditure	29.844	55.000	57.018	400.000
LQ4488	Queen Mary College, Lahore	363.372	237.708	399.833	257.861
	Current Expenditure	363.372	237.708	376.919	257.861
	Service Delivery Expenditure	-	-	22.914	-
LQ4489	Kinnaird College for Women Lahore	15.564	24.057	13.237	22.309
	Current Expenditure	15.564	24.057	13.230	14.009
	Service Delivery Expenditure	-	-	0.007	8.300
LQ4490	Government Fatima Jinnah College for Women Chuna Mandi Lahore	221.801	196.280	227.016	215.064
	Current Expenditure	221.235	190.037	224.915	205.381
	Service Delivery Expenditure	0.565	6.243	2.101	9.683
LQ4495	Miscellaneous Grants Higher Education	-	2,829.000	-	-
	Service Delivery Expenditure	-	2,829.000	-	-
LQ4498	Fatima Jinnah Women University Rawalpindi	6.456	55.000	55.000	500.000
	Service Delivery Expenditure	6.456	55.000	55.000	500.000
LQ4499	Government Degree College Kahuta	68.512	41.256	72.510	61.817
	Current Expenditure	66.012	41.256	71.019	44.937
	Service Delivery Expenditure	2.500	-	1.491	16.880
LQ4500	University of Sargodha	256.378	55.000	341.764	300.000
	Service Delivery Expenditure	256.378	55.000	341.764	300.000
LQ4661	University of Jhang	32.553	55.000	55.000	250.000
	Service Delivery Expenditure	32.553	55.000	55.000	250.000

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ4662	University of Okara	24.268	55.000	55.000	550.000
	Service Delivery Expenditure	24.268	55.000	55.000	550.000
LQ4701	University of DG Khan	-	55.000	56.605	600.000
	Service Delivery Expenditure	-	55.000	56.605	600.000
LQ4752	UET Taxila	-	55.000	55.000	630.000
	Service Delivery Expenditure	-	55.000	55.000	630.000
LQ4788	Government College Women University Multan	11.013	61.000	75.657	400.000
	Service Delivery Expenditure	11.013	61.000	75.657	400.000
LQ4789	Government College Women University Siakot	27.761	55.000	55.000	500.000
	Service Delivery Expenditure	27.761	55.000	55.000	500.000
LQ4790	Government College Women University Faisalabad	36.267	61.000	72.149	400.000
	Service Delivery Expenditure	36.267	61.000	72.149	400.000
LQ4791	Government College Women University Bahawalpur	29.059	55.000	58.598	400.000
	Service Delivery Expenditure	29.059	55.000	58.598	400.000
LQ4936	University of Sahiwal	31.981	55.000	55.000	460.000
	Service Delivery Expenditure	31.981	55.000	55.000	460.000
LQ5151	Information Technology University Lahore	91.604	118.000	118.000	250.000
	Current Expenditure	54.000	59.400	59.400	-
	Service Delivery Expenditure	37.604	58.600	58.600	250.000
LQ5865	UET Lahore	14.061	55.000	55.000	650.000
	Service Delivery Expenditure	14.061	55.000	55.000	650.000
LQ5866	The Islamia University Bahawalpur	-	55.000	55.000	1,000.000
	Service Delivery Expenditure	-	55.000	55.000	1,000.000
094	Education Services not definable by Level	480.675	792.329	693.349	5,024.768
0941	Education Services not definable by Level	480.675	792.329	693.349	5,024.768
094101	School For Handicapped / Retarded Persons	480.675	792.329	693.349	5,024.768
	General Administration	PC21010	107.439	153.278	134.988
LQ4378	Special Education Department	107.439	153.278	134.988	163.840
	Current Expenditure	66.251	99.728	86.839	106.940
	Service Delivery Expenditure	41.188	53.550	48.149	56.900

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
Education	PC21015	373.237	639.051	558.361	4,860.928
LQ4148 Directorate of Special Education		373.237	639.051	558.361	4,860.928
Current Expenditure		250.905	339.520	320.450	408.393
Service Delivery Expenditure		122.332	299.531	237.911	4,452.535
095 Subsidiary Services to Education		569.280	1,180.448	870.198	1,309.767
0951 Subsidiary Services to Education		569.280	1,180.448	870.198	1,309.767
095101 Archives Library and Museums		569.280	1,180.448	870.198	1,309.767
Museum	PC21014	210.164	426.006	318.690	423.820
LQ4527 Bahawalpur Museum Bahawalpur		48.865	61.737	63.277	70.870
Current Expenditure		41.012	51.436	52.236	59.508
Service Delivery Expenditure		7.853	10.301	11.041	11.362
LQ4528 Lahore Museum		155.882	352.417	246.520	339.885
Current Expenditure		90.274	161.696	101.838	189.549
Service Delivery Expenditure		65.608	190.721	144.682	150.336
LQ4625 Layllpur Museum Faisalabad		5.417	11.852	8.893	13.065
Current Expenditure		4.859	8.617	6.979	9.386
Service Delivery Expenditure		0.558	3.235	1.914	3.679
School Education	PC21015	359.116	754.442	551.508	885.947
LQ4149 Libraries		110.803	266.710	151.017	248.773
Current Expenditure		90.609	149.361	105.574	174.739
Service Delivery Expenditure		20.194	117.349	45.443	74.034
LQ4418 Children Library Complex, Lahore		83.948	170.532	119.730	316.496
Current Expenditure		58.861	116.833	78.718	204.168
Service Delivery Expenditure		25.087	53.699	41.012	112.328
LQ4424 Quaid-e-Azam Library, Lahore		88.624	199.022	167.591	176.446
Current Expenditure		40.396	72.876	48.448	78.274
Service Delivery Expenditure		48.228	126.146	119.143	98.172
LQ4653 Punjab Public Library Lahore		75.741	118.178	113.170	144.232
Current Expenditure		40.244	62.580	57.546	72.343
Service Delivery Expenditure		35.496	55.598	55.624	71.889

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026	
097	Education Affairs, Services not elsewhere classified	95.207	205.059	130.894	209.816	
0971	Education Affairs, Services not elsewhere classified	95.207	205.059	130.894	209.816	
097120	Others	95.207	205.059	130.894	209.816	
	Education	PC21015	58.921	117.949	48.171	121.701
LQ4595	Government College (W) Gulberg, Lahore	-	-	-	-	
	Service Delivery Expenditure	-	-	-	-	
LQ4596	Government Postgraduate College (W) Sargodha	0.454	-	-	-	
	Current Expenditure	0.262	-	-	-	
	Service Delivery Expenditure	0.191	-	-	-	
LQ4600	Government College (W) DG Khan	9.652	-	-	-	
	Current Expenditure	9.652	-	-	-	
LQ4607	Government Postgraduate Gordon College, Rawalpindi	1.842	-	-	-	
	Current Expenditure	1.842	-	-	-	
	Service Delivery Expenditure	-	-	-	-	
LQ4610	Government Postgraduate College Jhelum	3.129	-	-	-	
	Current Expenditure	3.129	-	-	-	
LQ4611	Government Sadiq Egerton College, Bahawalpur	0.341	-	-	-	
	Current Expenditure	0.341	-	-	-	
LQ4678	Directorate of Religious Education Punjab	43.503	117.949	48.171	121.701	
	Current Expenditure	31.452	91.828	31.841	92.988	
	Service Delivery Expenditure	12.051	26.121	16.330	28.713	
	Miscellaneous	PC21031	36.286	87.110	82.723	88.115
GU4001	Training Institute Lalamusa	36.286	87.110	82.723	88.115	
	Current Expenditure	33.352	68.119	64.025	69.068	
	Service Delivery Expenditure	2.934	18.991	18.698	19.047	

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026	
10	Social Protection	29,519.411	31,315.309	38,420.493	108,476.503	
107	Administration	26,157.633	26,494.272	32,882.467	102,290.732	
1071	Administration	26,157.633	26,494.272	32,882.467	102,290.732	
107101	Relief Measures	15,522.290	19,299.555	21,508.966	23,109.374	
	Relief	PC21027	15,522.290	19,299.555	21,508.966	23,109.374
LQ4277	Relief Measures	538.188	1,661.888	495.399	1,819.352	
	Current Expenditure	162.215	185.949	193.540	299.391	
	Service Delivery Expenditure	375.974	1,475.939	301.859	1,519.961	
LQ4714	Rescuee 1122 (Punjab Emergency Service)	14,749.820	17,352.603	20,744.163	21,000.053	
	Current Expenditure	11,580.706	12,803.317	14,924.404	14,287.028	
	Service Delivery Expenditure	3,169.114	4,549.286	5,819.759	6,713.025	
LQ4715	Punjab Emergency Service Academy	234.282	232.064	269.404	289.969	
	Current Expenditure	200.790	178.913	214.323	227.562	
	Service Delivery Expenditure	33.492	53.151	55.081	62.407	
LQ4722	Boys Scout / Girl Guide	-	53.000	-	-	
	Service Delivery Expenditure	-	53.000	-	-	
107102	Rehabilitation and Resettlement	114.272	116.446	114.752	120.458	
	Miscellaneous	PC21031	114.272	116.446	114.752	120.458
LQ4297	Settlement and Rehabilitation Organization	114.272	116.446	114.752	120.458	
	Current Expenditure	112.438	102.995	105.721	103.671	
	Service Delivery Expenditure	1.834	13.451	9.031	16.787	
107104	Administration	521.951	628.053	587.061	72,394.984	
	Miscellaneous	PC21031	521.951	628.053	587.061	72,394.984
LQ4295	Directorate of Social Welfare Women Development and Bait-ul-Maal	521.951	628.053	587.061	694.984	
	Current Expenditure	403.156	381.346	460.378	436.547	
	Service Delivery Expenditure	118.794	246.707	126.683	258.437	
LQ5492	Pro-Poor Targeted Support Initiatives	-	-	-	71,700.000	
	Service Delivery Expenditure	-	-	-	71,700.000	

ESTIMATES OF EXPENDITURE*(Rs. in million)*

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
107105	Flood Control and Drainage	9,999.120	6,450.218	10,671.688	6,665.916
	Irrigation & Land Reclamation	PC21009	9,999.120	6,450.218	6,665.916
LQ4043	Chief Engineer (Flood Cell)	40.529	56.535	69.427	59.651
	Current Expenditure	38.306	44.894	60.957	55.424
	Service Delivery Expenditure	2.224	11.641	8.470	4.227
LQ4045	Drainage	9,757.246	6,165.654	10,376.964	6,327.997
	Current Expenditure	1,315.583	1,457.035	1,502.113	1,504.700
	Service Delivery Expenditure	8,441.663	4,708.619	8,874.851	4,823.297
LQ4639	Supervisory Control and Data	98.653	101.290	112.841	148.259
	Current Expenditure	32.814	32.825	39.762	40.127
	Service Delivery Expenditure	65.838	68.465	73.079	108.132
LQ4651	Flood Warning	33.667	48.305	31.081	47.600
	Current Expenditure	29.761	44.952	28.015	43.969
	Service Delivery Expenditure	3.906	3.353	3.066	3.631
LQ4652	Hydraulic Structures Safety Evaluation	69.025	78.434	81.375	82.409
	Current Expenditure	62.330	66.631	67.379	69.755
	Service Delivery Expenditure	6.695	11.803	13.996	12.654
108	Others	3,361.778	4,821.037	5,538.026	6,185.771
1081	Others	3,361.778	4,821.037	5,538.026	6,185.771
108101	Social Welfare Measures	3,361.778	4,821.037	5,538.026	6,185.771
	General Administration	PC21010	387.981	789.528	552.187
LQ4078	Social Welfare Women Dev. & Bait-ul-Mal Department	138.194	252.371	176.901	235.895
	Current Expenditure	85.257	187.139	85.021	180.871
	Service Delivery Expenditure	52.937	65.232	91.880	55.024
LQ4079	Zakat and Ushr Department	80.178	120.482	114.120	134.825
	Current Expenditure	50.342	75.857	75.444	86.677
	Service Delivery Expenditure	29.836	44.625	38.676	48.148
LQ5035	Women Development Punjab	117.685	280.755	123.615	223.703
	Current Expenditure	78.156	222.340	76.933	174.445
	Service Delivery Expenditure	39.529	58.415	46.682	49.258

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
LQ5042	Punjab Commission on Status of Women	51.924	135.920	137.551	146.056
	Current Expenditure	17.230	73.553	58.053	74.827
	Service Delivery Expenditure	34.694	62.367	79.498	71.229
	Miscellaneous	PC21031	2,973.797	4,031.509	4,985.839
LQ4296	Social Services & Community Development	2,760.823	3,779.127	4,687.465	4,841.131
	Current Expenditure	2,038.098	2,574.090	2,368.110	2,805.018
	Service Delivery Expenditure	722.726	1,205.037	2,319.355	2,036.113
LQ4691	Punjab Women Protection Authority	49.548	79.144	118.820	410.502
	Current Expenditure	29.074	51.543	45.162	231.907
	Service Delivery Expenditure	20.474	27.601	73.658	178.595
LQ5036	D.G. Women Development Punjab	163.426	173.238	179.554	193.659
	Current Expenditure	121.274	126.903	128.908	143.040
	Service Delivery Expenditure	42.152	46.335	50.646	50.619
TOTAL CURRENT REVENUE EXPENDITURE (Gross)		1,985,082.249	2,633,836.035	2,683,601.948	2,706,480.675
	<i>Charged</i>	<i>88,359.699</i>	<i>116,788.954</i>	<i>109,820.167</i>	<i>88,902.576</i>
	<i>Voted</i>	<i>1,896,722.550</i>	<i>2,517,047.081</i>	<i>2,573,781.781</i>	<i>2,617,578.099</i>
	<i>Subsidies</i>	<i>(21,635.985)</i>	<i>(72,911.376)</i>	<i>(85,771.919)</i>	<i>(72,277.263)</i>
TOTAL CURRENT REVENUE EXPENDITURE (NET)		1,963,446.264	2,560,924.659	2,597,830.029	2,634,203.412
TOTAL GENERAL REVENUE RECEIPTS		3,055,616.214	4,643,446.497	4,462,094.071	4,890,371.203
Net Revenue Account		1,070,533.965	2,009,610.462	1,778,492.123	2,183,890.528

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account	Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
CURRENT CAPITAL EXPENDITURE				
Debt Retirement	113,974.722	120,840.748	110,462.939	123,876.698
011404 Repayment of Principal Foreign Debt Payable to Federal Government	112,993.737	117,966.238	110,088.863	121,084.943
	PC16048 (A/C-I)			
LQ4411 Other Foreign Exchange Loans	112,993.737	112,966.238	110,088.863	116,084.943
LQ4587 Payment on A/C of Exchange Rate Deterioration (Charged)	-	5,000.000	-	5,000.000
011503 Repayment of Principal Domestic Debt - Permanent	-	0.434	-	0.434
LQ4437 Loans Bearing Interest Compensation Bonds	-	0.434	-	0.434
	PC16046 (A/C-I)			
011505 Domestic Debt Payable to Federal Government	980.985	2,874.076	374.076	2,791.321
LQ4399 Cash Development Loan	530.867	-	-	-
	PC16048 (A/C-I)			
LQ4406 Cash Development Loan (SCARP Tubewells)	450.118	374.076	374.076	291.321
LQ4476 Repayment of Loans to Financial Institutions (Charged)	-	2,500.000	-	2,500.000
014202 Transfer to Non Financial Institutions (Loans)	115,836.951	82,952.918	60,952.346	66,213.432
Loans to Non-Financial Institutions	-	-	-	-
	PC12043			
LQ4648 Loans to Sahiwal Water and Sanitation Services Company Sahiwal	-	-	-	500.000
	PC13043 (A/C-I)			
LQ4649 Loans to Sargodha Waste Management Company Sargodha	-	-	-	500.000
LQ4727 Bahawalpur Waste Management Company (BWMC)	348.565	420.000	420.000	420.000
LQ4728 D.G. Khan Waste Management Company (D.G.Khan WMC)	457.950	600.000	600.000	600.000
LQ4729 Loans for Clearing Outstanding Dues	-	4,000.000	-	4,000.000
LQ4730 Faisalabad Waste Management Company (FWMC)	1,449.990	1,300.000	1,300.000	1,300.000
LQ4731 Gujranwala Waste Management Company (GWMC)	1,103.333	1,300.000	1,300.000	1,175.000
LQ4732 Punjab Energy Holding Company (Pvt) Limited	22.618	18.000	17.428	-
LQ4733 Public Sector Companies	-	3,500.000	-	3,500.000
LQ4734 Punjab Road Transport Corporation (PRTC)	2,495.644	2,762.918	2,762.918	3,184.432
LQ4735 Lahore Waste Management Company (LWMC)	12,000.000	14,400.000	14,400.000	14,400.000
LQ4736 Punjab Transport Company (Operational Expenses)	300.000	240.000	240.000	240.000
LQ4737 Punjab Thermal Power (Ptv) Limited	21,500.000	-	-	-
LQ4738 Loans to Lahore Development Authority (LDA)	4,467.895	-	10,000.000	10,122.000
LQ4739 Punjab Central Business District Development Authority (PCBDDA)	8,500.000	8,000.000	8,000.000	-
LQ4740 Green Corporate Initiative (Pvt) Limited for Green Pakistan Initiative	60,000.000	40,000.000	15,000.000	20,000.000
LQ4741 Multan Waste Management Company (WWMC)	738.524	960.000	960.000	960.000
LQ4742 Rawalpindi Waste Management Company (RWMC)	1,999.967	2,400.000	2,400.000	2,400.000
LQ4743 Sialkot Waste Management Company (SWMC)	452.465	552.000	552.000	412.000
LQ4744 Block Allocation for Economic Growth	-	2,500.000	-	2,500.000
LQ5927 Loans to University of Engineering & Technology (UET) Lahore	-	-	1,000.000	-
LQ5957 Punjab Saaf Pani Authority (PSPA)	-	-	2,000.000	-

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026	
014203	Government Servants	295.767	1,000.001	150.000	1,000.001	
LQ4391	Provincial Government Civil	PC13035 (A/C-I)	-	0.001	-	0.001
LQ5801	Loans to High Court Judges (Charged)	PC16051 (A/C-I)	295.767	1,000.000	150.000	1,000.000
014302	Investment	5,000.000	316,472.142	210,000.000	379,146.000	
LQ4461	Investment	PC13050 (A/C-I)	5,000.000	310,472.142	210,000.000	352,221.000
LQ5046	Sports Endowment Fund		-	-	-	-
LQ5047	Welfare Endowment Fund		2,000.000	1,000.000	-	1,000.000
LQ5048	PKLI&RC's Endowment Fund		-	5,000.000	-	25,925.000
TOTAL CURRENT CAPITAL EXPENDITURE (A/c-II)		482,788.067	468,904.722	378,158.810	58,283.194	
0414 State Trading: (Wheat) (Ac-II)						
041401	Food	123,929.794	113,776.995	36,945.252	4,652.388	
LQ4387	Directorate of Food (Charged)	PC16033 (A/C-II)	113,000.000	74,420.000	-	-
LQ4750	Director General of Food / Cane Commissioner (Charged Expenditure)	PC16033 (A/C-II)	-	-	32,085.353	1,492.000
LQ4388	Directorate of Food (Voted)	PC13033 (A/C-II)	10,929.794	39,356.995	375.164	-
LQ4389	District Establishment	PC13033 (A/C-II)	-	-	-	-
LQ4749	Director General of Food / Cane Commissioner (Voted Expenditure)	PC13033 (A/C-II)	-	-	4,484.735	3,160.388
LOANS FROM COMMERCIAL BANKS (Account No. II)						
011503	Repayment of Principal Domestic Debt - Permanent	244,000.000	350,000.000	250,000.000	20,000.000	
LQ5970	Repayment of Loans (Commodity Financing Repayment of Loans (Commodity Financing under Account-II)	PC13052 (A/C-I)	-	-	-	-
LQ5971	Repayment of Loans (Commodity Financing (Charged) Repayment of Loans (Commodity Financing Under Account-II)	PC16052 (A/C-I)	244,000.000	350,000.000	250,000.000	20,000.000
011504	Repayment of Principal Domestic Debt - Floating	358,858.273	355,127.727	341,213.558	53,630.806	
LQ4435	Cash Credit Accommodation Advance from Commercial bank (A/C II)	PC16047 (A/C-II)	358,858.273	355,127.727	341,213.558	53,630.806
042601	Administration	-	-	-	-	
LQ5875	Cash Credit Accommodation Advance from Commercial bank (A/C II)	PC16047 (A/C-II)	-	-	-	-
Account No. I		481,107.440	871,265.809	631,565.285	590,236.131	
Account No. II		482,788.067	468,904.722	373,674.075	55,122.806	
Total Capital Receipts		36,268.685	230,431.897	39,660.267	102,521.113	
Net Current Capital A/c-I		(444,838.755)	(640,833.912)	(591,905.018)	(487,715.018)	

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
Current Expenditure - SUMMARY					
Fund	Description				
PC21001	Opium	10.476	21.138	20.013	21.439
PC21002	Land Revenue	6,383.262	9,526.158	7,625.837	10,758.224
PC21003	Provincial Excise	1,615.798	1,913.054	4,254.664	3,632.175
PC21004	Stamps	172.868	470.799	423.746	469.949
PC21005	Forests	5,374.374	6,288.808	6,461.157	7,144.731
PC21006	Registration	106.896	167.219	125.951	178.116
PC21007	Charges on Account of Motor Vehicles Acts	775.322	1,003.909	1,465.376	1,059.134
PC21008	Other Taxes and Duties	1,165.905	1,455.259	1,947.761	1,582.883
PC21009	Irrigation and Land Reclamation	34,471.764	36,010.949	39,379.613	35,506.771
PC24044	Interest on Debt and Other Obligations (Charged)	75,911.321	101,855.854	93,695.122	71,659.130
	General Administration	74,365.716	87,688.505	128,680.308	130,473.177
PC24010	(Charged)	3,186.393	4,267.460	4,863.719	5,245.303
PC21010	(Voted)	71,179.323	83,421.045	123,816.589	125,227.874
	Administration of Justice	42,098.456	47,489.411	48,725.408	53,169.555
PC24011	(Charged)	8,847.716	10,333.640	10,797.680	11,536.593
PC21011	(Voted)	33,250.740	37,155.771	37,927.728	41,632.962
PC21012	Jails and Convict Settlements	18,986.876	19,759.680	23,028.636	27,248.123
PC21013	Police	191,315.458	187,365.147	233,142.278	200,104.643
PC21014	Museums	210.164	426.006	318.690	423.820
PC21015	Education	96,268.997	119,867.618	114,972.742	137,528.863
PC21016	Health Services	234,237.226	262,864.386	280,159.876	258,969.356
PC21017	Public Health	22,294.427	13,928.584	27,683.982	15,166.162
PC21018	Agriculture	19,163.806	25,300.779	30,171.290	26,529.335
PC21019	Fisheries	1,135.787	1,588.946	1,604.224	1,667.411
PC21020	Veterinary	15,050.074	20,164.883	20,193.422	19,076.648
PC21021	Co-operation	1,704.179	2,251.806	1,938.376	2,577.436
PC21022	Industries	12,885.162	14,056.267	15,137.188	18,217.760
PC21023	Miscellaneous Departments	14,387.420	22,318.855	30,275.932	20,561.352
	Civil Works	16,120.119	22,061.665	21,108.217	23,920.354
PC24024	(Charged)	402.269	320.000	451.646	450.000
PC21024	(Voted)	15,717.849	21,741.665	20,656.571	23,470.354
PC21025	Communications	26,623.273	31,891.128	31,148.802	33,072.538
PC21026	Housing and Physical Planning	538.384	5,855.643	91,318.126	9,535.269

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
PC21027	Relief	15,522.290	19,299.555	21,508.966	23,109.374
PC24045	Privy Purses (Charged)	12.000	12.000	12.000	11.550
PC21028	Pension	380,977.956	451,400.000	440,156.000	462,160.000
PC21029	Stationery and Printing	239.642	358.785	298.854	393.711
PC21030	Subsidy	21,635.985	72,911.376	85,771.919	72,277.263
PC21031	Miscellaneous	652,038.131	1,045,051.974	878,922.796	1,036,955.924
	<i>Provincial</i>	60,729.856	187,651.974	82,823.206	102,755.924
	<i>Local Governments</i>	591,308.275	857,400.000	796,099.590	934,200.000
	<i>District Council LQ5611</i>	11,351.601	-	45,533.506	-
	<i>Metropolitan Corporation LQ5612 LO5512</i>	1,894.887	215,000.000	3,622.655	241,750.000
	<i>Municipal Corporations LQ5613</i>	5,395.826	-	27,669.632	-
	<i>Municipal Committees LQ5614</i>	23,553.126	-	92,006.138	-
	<i>Cantonment Board (LQ4454)</i>	4,005.840	2,500.000	2,367.659	2,500.000
	<i>Union Councils (LQ5579)</i>	13,771.980	16,500.000	15,000.000	17,325.000
	<i>District Health Authorities (LQ5580)</i>	119,948.377	140,625.000	135,625.000	151,172.000
	<i>District Education Authorities (LQ5581)</i>	411,386.638	482,775.000	474,275.000	521,453.000
PC21032	Civil Defence	1,282.736	1,209.889	1,924.676	1,318.499
*TOTAL CURRENT REVENUE EXPENDITURE		1,985,082.249	2,633,836.035	2,683,601.948	2,706,480.675
	Charged	88,359.699	116,788.954	109,820.167	88,902.576
	Voted	1,896,722.550	2,517,047.081	2,573,781.781	2,617,578.099

ESTIMATES OF EXPENDITURE

(Rs. in million)

Head of Account				Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
Current Capital Expenditure - SUMMARY							
Grant	Description						
	State Trading in Food Grain and Sugar			123,929.794	113,776.995	36,945.252	4,652.388
PC16033	State Trading in Food Grain and Sugar	(A/C-II)	(Charged)	113,000.000	74,420.000	32,085.353	1,492.000
PC13033	State Trading in Food Grain and Sugar	(A/C-II)	(Voted)	10,929.794	39,356.995	4,859.899	3,160.388
PC13035	Loans to Government Servants	(A/C-I)	(Voted)	-	0.001	-	0.001
PC13043	Loans to Municipalities / ABs etc.	(A/C-I)	(Voted)	115,836.951	82,952.918	60,952.346	66,213.432
PC13050	Investment	(A/C-I)	(Voted)	7,000.000	316,472.142	210,000.000	379,146.000
PC16046	Permanent Debt (Discharged)	(A/C-I)	(Charged)	-	0.434	-	0.434
PC16047	Floating Debt (Discharged)	(A/C-II)	(Charged)	358,858.273	355,127.727	341,213.558	53,630.806
PC16048	Repayment of Loans from the Federal Government (A/C-I)		(Charged)	113,974.722	120,840.314	110,462.939	123,876.264
PC16051	Loans to High Court Judges	(A/C-I)	(Charged)	295.767	1,000.000	150.000	1,000.000
PC16052	Repayment of Loans to Other Entities	(A/C-I)	(Charged)	244,000.000	350,000.000	250,000.000	20,000.000
TOTAL CURRENT CAPITAL EXPENDITURE				963,895.507	1,340,170.531	1,009,724.095	648,519.325
CHARGED CAPITAL				830,128.762	901,388.475	733,911.850	199,999.504
	<i>Account-I</i>			358,270.489	471,840.748	360,612.939	144,876.698
	<i>Account-II</i>			471,858.273	429,547.727	373,298.911	55,122.806
VOTED CAPITAL				133,766.745	438,782.056	275,812.245	448,519.821
	<i>Account-I</i>			122,836.951	399,425.061	270,952.346	445,359.433
	<i>Account-II</i>			10,929.794	39,356.995	4,859.899	3,160.388
	Account No. I			481,107.440	871,265.809	631,565.285	590,236.131
	Account No. II			482,788.067	468,904.722	378,158.810	58,283.194
Total Receipts (Capital)				36,268.685	230,431.897	39,660.267	102,521.113
Surplus / Deficit (Current Capital A/c-I)				(444,838.755)	(640,833.912)	(591,905.018)	(487,715.018)

ESTIMATES OF DEVELOPMENT EXPENDITURE

(Rs. in million)

Function	Description	Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
SUMMARY					
	TOTAL DEVELOPMENT EXPENDITURE (GROSS)	569,355.602	842,000.000	1,108,649.008	1,240,000.000
	DEVELOPMENT REVENUE EXPENDITURE	313,185.390	510,872.207	637,961.342	910,392.103
	DEVELOPMENT CAPITAL EXPENDITURE	256,170.212	331,127.793	470,687.666	329,607.897
	PC22036-Development	313,185.390	510,872.207	637,961.342	910,392.103
	PC12037-Irrigation Works	21,907.554	26,542.481	38,903.865	37,958.997
	PC12041-Roads & Bridges	142,288.892	183,007.290	309,008.531	120,000.000
	PC12042-Government Buildings	90,923.766	121,578.021	122,625.271	161,648.900
	PC12043-Loans to Municipalities / Autonomous Bodies etc	1,050.000	0.001	149.999	10,000.000

(Rs. in million)

Function	Description	Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
FUNCTION WISE DEVELOPMENT EXPENDITURE					
DETAIL					
01	GENERAL PUBLIC SERVICE	50,127.317	94,195.839	104,178.369	89,997.843
011	Executive & Legislative Organs, Financial and Fiscal Affairs (Including Debt Servicing)	3,064.789	8,090.808	12,274.265	11,336.544
014	Transfers	18,086.565	5,526.176	26,617.404	17,079.962
015	General Services	28,975.963	80,578.855	65,286.700	61,581.337
03	PUBLIC ORDER & SAFETY AFFAIRS	7,280.516	8,297.779	17,762.792	12,794.071
031	Law Courts	3.536	0.001	0.001	130.640
032	Police	3,071.081	4,406.926	7,156.742	10,226.006
034	Prison Administration and Operation	7.499	9.163	108.537	274.999
036	Administration of Public Order	4,198.400	3,881.689	10,497.512	2,162.426
04	ECONOMIC AFFAIRS	296,630.922	446,323.268	589,132.038	528,372.293
041	General Economic, Commercial & Labor Affairs	11.609	169.908	79.352	20,281.026
042	Agri. Food, Irrigation, Forestry & Fishing	52,959.656	108,136.991	84,981.323	141,786.893
043	Fuel and Energy	3,807.677	7,500.000	10,882.658	7,500.000
044	Mining and Manufacturing	3,496.167	7,541.181	15,145.318	20,186.080
045	Construction & Transport	236,243.607	321,096.272	477,478.143	329,621.900
047	Other Industries	112.206	1,878.916	565.244	8,996.394
05	ENVIRONMENT PROTECTION	2,980.751	7,489.069	8,569.306	14,750.008
055	Administration of Environment Protection	2,980.751	7,489.069	8,569.306	14,750.008
06	HOUSING & COMMUNITY AMENITIES	89,270.474	110,394.444	206,911.760	292,899.674
062	Community Development	73,691.797	102,394.444	178,663.059	286,899.674
063	Water Supply	15,578.677	8,000.000	28,248.701	6,000.000
07	HEALTH	82,605.056	100,035.211	97,785.367	136,549.461
073	Hospital Services	80,968.414	95,981.076	95,493.768	134,012.753
074	Public Health Services	1,573.102	4,004.135	2,241.599	2,536.708
076	Administration	63.540	50.000	50.000	-
08	RECREATION, CULTURE AND RELIGION	2,701.850	10,858.723	11,817.100	16,635.266
081	Recreational and Sporting Services	2,319.378	7,600.000	10,278.093	7,600.000
082	Cultural Services	179.753	3,016.430	788.161	7,554.368
084	Religious Affairs	202.719	242.293	750.846	1,480.898
09	EDUCATION AFFAIRS & SERVICES	36,885.735	60,826.106	67,318.302	141,311.847
091	Pre-Primary & Primary Education Affairs & Services	2,686.209	4,000.000	4,488.083	4,000.000
092	Secondary Education Affairs & Services.	31,325.910	42,453.000	41,627.468	97,713.000
093	Tertiary Education Affairs & Services.	2,872.926	13,722.394	20,617.290	35,358.623
094	Education Services not Definable by Level	0.690	650.712	585.461	4,240.224
10	SOCIAL PROTECTION	872.981	3,579.561	5,173.974	6,689.537
108	Others	872.981	3,579.561	5,173.974	6,689.537
TOTAL		569,355.602	842,000.000	1,108,649.008	1,240,000.000

(Rs. in million)

Function	Description	Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
DEVELOPMENT REVENUE EXPENDITURE		313,185.390	510,872.207	637,961.342	910,392.103
PC22036-Development		313,185.390	510,872.207	637,961.342	910,392.103
011101	Parliamentary/Legislative Affairs	7.500	625.667	384.922	91.181
011104	Administrative Inspection	12.189	439.542	97.030	813.744
011111	Divisional Commissioner	-	0.001	0.001	-
011205	Tax Management (Custom, I.Tax, Excise)	3,045.100	7,025.598	11,792.312	10,431.619
014108	District Health Authorities	665.520	-	1,584.383	-
014109	District Education Authorities	10,054.741	-	5,871.623	-
014110	Others	6,316.304	5,526.175	5,981.954	7,049.962
014111	Metropolitan Corporation	-	-	1,474.593	-
014112	Municipal Corporations	-	-	1,869.668	-
014113	Municipal Committees	-	-	2,333.915	-
014115	District Councils	-	-	7,351.269	30.000
015101	Establishment Services General Administration	718.778	148.137	5,778.961	176.224
015102	Human Resouce Management	-	0.001	0.001	5.000
015201	Planning	28,257.185	80,430.717	59,507.738	61,400.113
031101	Courts/Justice	3.536	0.001	0.001	130.640
032102	Provincial Police	3,071.081	4,406.926	7,156.742	10,226.006
034101	Jails and convict settlement	7.499	9.163	108.537	274.999
036101	Secretariat	4,198.400	3,881.689	10,497.512	2,162.426
041310	Administration	11.609	169.908	79.352	20,281.026
042101	Administration/Land Commission	-	-	-	82.893
042103	Agricultural Research & Extension Services	25,199.230	63,011.272	32,503.207	77,519.083
042106	Animal Husbandry	511.588	8,097.183	2,895.942	4,697.635
042203	Canal Irrigation	71.658	149.206	158.545	317.287
042401	Preservation of Wildlife & Hunting Control	1,883.102	4,251.915	4,076.682	9,903.496
042402	Administration	2,947.194	4,000.000	5,149.000	4,990.000
042501	Administration	260.347	2,420.108	1,004.122	5,932.499
042601	Administration	2.949	61.823	89.957	438.001
042650	Others	176.034	321.003	201.003	-
043502	Electricity Hydal	3,803.657	6,732.900	10,866.826	7,447.000
043701	Administration	4.020	49.100	14.832	0.002
044101	Support for Industrial Development	1,141.847	2,323.033	2,733.384	8,747.403
044105	Administration	-	-	385.316	-
044120	Others	2,151.535	4,726.185	11,468.586	10,717.259
044201	Mining of Mineral Resor. O/t Mineral	202.785	491.963	558.032	721.418
045201	Administration	3,030.949	16,510.961	45,844.341	47,973.000
047202	Tourism	112.206	1,878.916	565.244	8,996.394

(Rs. in million)

Function	Description	Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
055101	Administration	2,980.751	7,489.069	8,569.306	14,750.008
062103	Urban Development	48,116.689	40,500.000	73,613.518	145,000.000
062202	Rural Works Programme	25,575.108	61,894.444	105,049.541	141,899.674
063102	Works (Construction) and Operations	15,578.677	8,000.000	28,248.701	6,000.000
073101	General Hospital Services	80,964.690	95,981.076	95,493.768	134,012.753
073301	Mother and Child Health	3.724	-	-	-
074104	Chemicals Examiners & Laboratories	109.788	50.000	87.942	-
074107	Population Welfare Measures	952.013	3,710.505	1,724.235	2,536.708
074120	Others (Other Health Facilities and Preventive Measures)	511.301	243.630	429.422	-
076101	Administration	63.540	50.000	50.000	-
081105	Administration	2,319.378	7,600.000	10,278.093	7,600.000
082105	Information & Culture	179.753	3,016.430	788.161	7,554.368
084103	Auqaf	202.719	242.293	750.846	1,480.898
091103	Administration	2,686.209	4,000.000	4,488.083	4,000.000
092101	Secondary Education	31,325.910	42,453.000	41,627.468	97,713.000
093101	General Universities / Colleges / Institutes	2,025.413	12,258.184	19,983.765	34,471.143
093102	Professional/Technical Universities/Colleges	847.513	1,464.210	633.525	887.480
094101	School for Handicapped / Retarded Person	0.690	650.712	585.461	4,240.224
108101	Social Welfare Measures	193.980	3,579.561	4,072.536	6,689.537
108104	Zakat & Ushr	679.001	-	1,101.438	-
DEVELOPMENT CAPITAL EXPENDITURE		256,170.212	331,127.793	470,687.666	329,607.897
PC12037-Irrigation Works		21,907.554	26,542.481	38,903.865	37,958.997
042202	Irrigation Dams	507.482	100.000	121.715	1.000
042203	Canal Irrigation	21,400.072	25,724.481	38,781.150	37,904.999
043502	Electricity -Hydal	-	718.000	1.000	52.998
PC12041-Roads & Bridges		142,288.892	183,007.290	309,008.531	120,000.000
045202	Highways Roads & Bridges	142,288.892	183,007.290	309,008.531	120,000.000
045702	PC12042-Governmnet Buildings	90,923.766	121,578.021	122,625.271	161,648.900
	Agriculture	-	1,588.728	1,675.560	2,480.917
	Archives & Libraries	-	60.627	88.023	71.478
	Board of Revenue	-	2,365.138	3,924.722	2,570.012
	Communications & Works	-	458.606	708.464	153.433
	Cooperative	-	-	-	407.107
	District Development Package	-	44.530	76.351	-
	Excise & Taxation	-	-	-	50.000
	Energy Department	-	-	17.000	-
	Environment Planning	-	2,510.931	821.618	249.992
	Emergency Services	-	268.941	294.905	643.113
	Food	-	78.997	11.621	-

(Rs. in million)

Function	Description	Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
	Forestry	-	-	2.000	10.000
	Fisheries	-	2,879.892	203.392	4,067.501
	Governance & Informatin Technology	-	334.858	2,685.826	4,117.821
	Governor Secretariat	-	2.365	82.365	5.000
	Higher Education	-	4,741.816	4,123.936	5,028.857
	Health	-	-	4.559	-
	Health & Population	-	-	-	24,994.401
	Home Department	-	976.268	3,795.767	460.269
	Human Rights & Minority Affairs	-	3,427.158	-	3,910.000
	Information & Culture	-	279.900	573.263	2,870.630
	Industries, Commerce & Investment	-	3,650.781	10,086.047	1,282.741
	Irrigation	-	-	492.369	-
	Jails	-	3,694.833	5,024.516	1,567.869
	Judiciary	-	8,637.385	9,732.260	7,266.260
	Local Government & Community Development	-	84.559	1,402.984	70.326
	Labour & Human Resource	-	230.092	152.500	118.974
	Livestock	-	902.817	774.941	302.365
	Law & Parliamentary Affairs	-	362.254	327.222	403.085
	Mines & Minerals	-	458.037	252.677	478.582
	Management & Professional Development Department	-	4.999	52.973	73.351
	Public Prosecution	-	138.164	104.525	42.994
	Planning & Development	-	10,082.722	232.535	805.388
	Police	-	7,800.670	11,068.036	7,427.829
	Provincial Assembly	-	693.475	1,444.558	1,450.000
	Price Control & Commodities Management	-	-	-	124.000
	Primary & Secondary Health Care	-	21,497.746	42,110.430	-
	Population Welfare	-	79.700	52.553	-
	Religious Affairs and AUQAF	-	328.704	328.703	1,519.102
	School Education	-	47.000	400.500	2,287.000
	S&GAD	-	2,239.839	4,448.075	1,559.163
	Skill Development & Entrepreneurship	-	-	-	3,252.597
	Specialized Health Care & Medical Education	-	8,706.848	10,482.821	18,235.236
	Special Programme / Initiatives	-	20,000.000	-	8,200.000
	Social Welfare	-	995.080	792.978	1,562.319
	Special Education	-	1,349.288	1,346.811	759.776
	Tourism	-	4,613.794	641.594	9,003.606
	Transport	-	1,989.039	173.548	37,027.000
	Technical Education & Vocational Training Authority (TEVTA)	-	-	58.000	-
	Women Development	-	719.685	527.097	67.300
	Wildlife	-	2,148.085	912.792	96.504
	Archaeology	-	103.670	111.854	4,575.002
	PC12043-Loans to Municipalities / Autonomous Bodies etc	1,050.000	0.001	149.999	10,000.000
014202	Transfer to Non-Financial Institutions	1,050.000	0.001	149.999	10,000.000
	GROSS TOTAL DEVELOPMENT EXP.	569,355.602	842,000.000	1,108,649.008	1,240,000.000

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
SUMMARY				
PUBLIC ACCOUNT				
F ASSETS - CREDITS	3,269,196.268	3,057,816.062	3,366,115.895	3,751,115.895
F ASSETS - DEBITS	(3,103,199.071)	(3,339,231.512)	(3,650,518.978)	(3,881,180.428)
ASSETS - NET	165,997.197	(281,415.450)	(284,403.083)	(130,064.533)
G LIABILITIES - CREDITS	(3,114,615.211)	(3,656,173.466)	(4,001,722.020)	(4,158,237.339)
G LIABILITIES - DEBIT	3,076,142.295	3,937,588.916	4,286,125.103	4,448,301.872
LIABILITIES - NET	38,472.916	(281,415.450)	(284,403.083)	(290,064.533)
H EQUITIES - CREDITS	-	-	-	-
H EQUITIES - DEBIT	5,114.098	-	-	-
EQUITIES - NET	(5,114.098)	-	-	-
NET PUBLIC ACCOUNT	132,638.379	0.000	0.000	160,000.000

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
DETAIL					
C R E D I T					
F01	CASH AND BANK BALANCES	3,274,473.349	3,063,258.195	3,371,920.683	3,757,920.683
F011	Balance with SBP	3,274,473.349	3,063,258.195	3,371,920.683	3,757,920.683
	F01101 Non Food Account	2,831,816.180	2,563,101.025	2,845,997.798	3,225,997.798
	F01102 Food Account	442,657.169	500,157.170	525,922.885	531,922.885
F02	RECEIVABLE	(5,277.081)	(5,442.133)	(5,804.788)	(6,804.788)
F021	Loans and Advances	(5,277.081)	(5,442.133)	(5,804.788)	(6,804.788)
	F02113 Account with Government Servants	(5,154.360)	(5,320.082)	(5,669.796)	(6,669.796)
	F02119 OB Advances (Civil)	(61.348)	(44.414)	(67.482)	(67.482)
	F02148 Forest Advances	(61.373)	(77.637)	(67.510)	(67.510)
	TOTAL ASSETS	3,269,196.268	3,057,816.062	3,366,115.895	3,751,115.895
G01	CURRENT LIABILITIES	(1,619,106.941)	(1,763,026.693)	(1,855,364.688)	(1,905,276.225)
G011	Cheque Clearing Account	(1,643,331.649)	(1,777,468.601)	(1,865,664.809)	(1,913,500.108)
	G01101 Non Food Account	0.383	(0.559)	0.421	0.421
	G01112 Ch. Pay. Cler. A/C (Food A/C) SBP	(5,391.852)	(1,762.960)	(5,931.037)	(6,931.037)
	G01132 Cheque Payment Clearing Account (Non Food Account) SBP	(582,535.340)	(595,856.268)	(635,788.870)	(653,624.169)
	G01142 Cheque Pay Clearing Account (Food Account)	(1,066.725)	(1,240.990)	(1,173.397)	(1,173.397)
	G01147 Cheque Pay Clearance Account (Non Food Account) NBP	(484,469.491)	(585,351.176)	(605,916.440)	(627,916.440)
	G01175 Cheaque Pay Clearing A/C (District A/C)	(0.030)	-	(0.033)	(0.033)
	G01190 Special Drawing Account Cheques (SDA)	(0.080)	(9.000)	(0.088)	(0.088)
	G01191 Assignments Accounts Cheques	(569,868.514)	(593,247.648)	(616,855.365)	(623,855.365)
G012	Others	24,224.708	14,441.908	10,300.121	8,223.883
	G01201 Outstanding Commitments	24,224.708	14,441.908	10,300.121	8,223.883
	TOTAL CURRENT LIABILITIES	(1,619,106.941)	(1,763,026.693)	(1,855,364.688)	(1,905,276.225)
G02	Loans	(0.001)	-	-	-
G021	Domestic	(0.001)	-	-	-
	G02104 Others	(0.001)	-	-	-

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
G05 CONTROL ACCOUNT	(811,062.951)	(794,972.328)	(892,169.246)	(915,169.246)
G051 Miscellaneous	(811,062.951)	(794,972.328)	(892,169.246)	(915,169.246)
G05102 Audusting Account	26.548	12.122	29.202	29.202
G05105 Wages Clearing Account	(811,184.067)	(795,167.438)	(892,302.473)	(915,302.473)
G05110 State Bank Suspense	(77.366)	(156.831)	(85.102)	(85.102)
G05111 District Accounts Suspense	(4.593)	(0.509)	(5.052)	(5.052)
G05126 Inter Provincial Settlement Account- Sindh	0.273	(2.132)	0.300	0.300
G05127 Inter Provincial Settlement Account- KPK	-	(0.332)	-	-
G05128 Inter Provincial Settlement Account- Baluchistan	-	(0.276)	-	-
G05131 Settlement Account between Federal & Punjab Governments	176.254	343.068	193.879	193.879
G06 TRUST ACCOUNT-FUND	(105,063.918)	(74,202.296)	(128,570.301)	(131,970.301)
G061 Provident Fund	(74,359.103)	(55,862.708)	(90,795.012)	(100,795.012)
G06103 General Provident Fund (Civil)	(73,990.455)	(55,673.649)	(90,389.500)	(100,389.500)
G06106 General Provident Fund (Forest)	(368.648)	(189.059)	(405.512)	(405.512)
G062 Benevolent Fund	(11,532.561)	(11,442.643)	(14,685.814)	(6,085.814)
G06201 Punjab Benevolent Fund	(2,170.988)	(2,151.790)	(2,388.086)	(2,388.086)
G06202 Federal Government Employees Benevolent Fund (Civil)	(1.348)	(10.740)	(1.482)	(1.482)
G06214 Federal Government Employees Benevolent Fund	(7,037.062)	(6,597.720)	(9,740.768)	(1,140.768)
G06215 District Government Employees Benevolent Fund	(245.796)	(513.587)	(270.375)	(270.375)
G06217 Govt. Employees Benevolent Fund working in TMA	(1.612)	(1.726)	(1.773)	(1.773)
G06220 Punjab Benevolent Fund (Non-Gazetted)	(2,075.755)	(2,167.080)	(2,283.330)	(2,283.330)
G063 Welfare Fund	(17,585.099)	(8,466.276)	(21,343.606)	(23,343.606)
G06304 Workers welfare fund	(4.384)	(4.263)	(4.822)	(4.822)
G06305 Mines Labour Housing General Welfare Fund	(771.485)	890.155	(848.633)	(848.633)
G06309 Punjab Police Welfare Fund	(2,154.329)	2,270.322	(2,369.761)	(2,369.761)
G06311 Lahore High Court Employees Welfare Fund	(3.851)	-	(4.236)	(4.236)
G06315 Judicial Officer's Welfare Fund	(115.893)	122.068	(127.482)	(127.482)
G06319 Punjab Workers Welfare Fund	(12,520.641)	(10,744.558)	(15,772.705)	(17,772.705)
G06322 EOBI Contrubution for Permanent Workman	(14.516)	-	(15.967)	(15.967)
G06325 Welfare Endowment Fund Gazetted Employees	(2,000.000)	(1,000.000)	(2,200.000)	(2,200.000)
G064 Insurance Fund	(1,587.155)	1,569.331	(1,745.869)	(1,745.869)
G06408 Provincial Government Employees Group Insurance Fund	(1,628.154)	1,509.963	(1,790.969)	(1,790.969)
G06409 Fed. Govt. Empl. Group Insurance Fund (Civil)	(0.475)	(0.513)	(0.522)	(0.522)

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
G06411	District Government Employees Insurance Fund	11.171	60.522	12.288	12.288
G06412	Local Fund Government Employees	30.751	(0.110)	33.826	33.826
G06413	Group Insurance Fund for Govt Employees	(0.448)	(0.531)	(0.492)	(0.492)
G10	TRUST ACCOUNTS-OTHERS	(415,308.434)	(900,496.718)	(930,637.632)	(981,822.925)
G101	Account of Other Departments	(64,081.259)	(281,689.862)	(245,838.050)	(267,838.050)
G10107	Deposits of Department of Mineral Development	(2.550)	(2.973)	(2.805)	(2.805)
G10109	Deposits of Industries Department	(0.002)	(34.484)	(37.932)	(37.932)
G10111	Food Department Deposit	(311.395)	(1,314.032)	(1,445.435)	(1,445.435)
G10113	PWD Deposits	(54,355.288)	(215,236.812)	(233,998.652)	(254,998.652)
G10125	Transfer between Public Works Officers	(35.413)	(42.508)	(38.954)	(38.954)
G10131	Forest Cheques	(9,376.611)	(65,059.053)	(10,314.272)	(11,314.272)
G103	Other Deposits an Reserves	(667.905)	(737.382)	(734.695)	(808.164)
G10304	Zakat Collection Account	(667.905)	(737.382)	(734.695)	(808.164)
G104	Other Remittances	(350,559.270)	(618,069.474)	(684,064.887)	(713,176.711)
G10402	Forest Remittances	(1,269.732)	(1,406.972)	(1,396.705)	(1,536.375)
G10408	Remittance into Treasuries	(18,301.010)	(25,456.157)	(20,131.110)	(22,144.220)
G10409	Works Audit Suspense	-	(1,032.313)	-	-
G10418	Exchange Account between Civil and Pak	(0.137)	(0.191)	(0.150)	(0.165)
G10419	Exchange Account between Civil and Defence (in Navy)	(0.812)	(1.026)	(0.893)	(0.982)
G10425	Cheques	(326,055.137)	(583,446.117)	(657,110.343)	(683,526.715)
G10429	Internal Cheques (Public Works)	(4,932.442)	(6,726.698)	(5,425.686)	(5,968.254)
G11	SPECIAL DEPOSIT - INVESTMENTS	(144,277.760)	(127,203.850)	(171,205.431)	(197,575.967)
G111	Investment Deposit Accounts	-	(5,000.000)	(2,500.000)	(10,000.000)
G11128	Punjab General Provident Investment Fund	-	(5,000.000)	(2,500.000)	(10,000.000)
G112	Others Deposits Account	(144,277.760)	(122,203.850)	(168,705.431)	(187,575.967)
G11212	Deposits of Sugar Cane Development Cess Fund	(5,090.152)	(6,331.233)	(5,599.167)	(6,159.083)
G11215	Revenue Deposits	(12,103.806)	(19,863.763)	(13,314.186)	(14,645.604)
G11216	Civil and Criminal Courts Deposits	(0.676)	(0.830)	(0.743)	(0.817)
G11217	Personal Deposits	(56,485.890)	(50,984.546)	(72,134.470)	(81,347.917)
G11218	Forest Deposit	(676.735)	(639.936)	(744.408)	(818.848)
G11220	Deposits in connection with Elections	(1.328)	-	(1.460)	(1.606)
G11226	Deposit/and in favour of the Chief Settlement Commissioner	(32.450)	(2.784)	(35.695)	(39.264)

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
G11238	Security Deposit of Supply Cell	(498.834)	(565.932)	(548.717)	(603.588)
G11264	Assignment Account (ADB)	(43,610.900)	(24,717.562)	(47,971.900)	(52,769.090)
G11265	Assignment Account (Civil)	(16,600.162)	(15,083.315)	(18,260.178)	(20,086.195)
G11275	Deposit Account for the Production of Balanced Feed	(582.244)	(450.173)	(640.468)	(704.514)
G11276	Security Deposit of Private Companies	(4,685.183)	(5,082.303)	(5,153.701)	(5,669.071)
G11277	Contribution Govt. Servant Housing Foundation.	(2,548.343)	2,717.251	(2,803.177)	(3,083.494)
G11278	Deposit for Number Plats & Smart Registration Cards	(736.075)	(725.082)	(809.682)	(890.650)
G11290	Securities Deposits from Contractors / Suppliers	(352.418)	(172.621)	(387.659)	(426.424)
G11294	Deposit Account for Pb. Driving Licence Fee	(272.564)	(301.021)	(299.820)	(329.802)
G12	SPECIAL DEPOSIT FUND	(19,795.206)	3,728.419	(23,774.722)	(26,422.675)
G121	Relief Fund	0.742	(0.968)	0.816	0.824
G12158	Chief Minister Punjab's Fund for Coron	(0.010)	0.007	(0.011)	(0.011)
G12166	PM Relief Fund for Turkiye Earthquake	0.752	(0.975)	0.827	0.835
G124	Development Fund	(14.430)	-	(15.873)	(16.017)
G12403	Depreciation Reserve Fund Government Presses	(14.430)	-	(15.873)	(16.017)
G127	Others Funds	(14,781.518)	13,729.387	(16,259.665)	(16,407.481)
G12713	Income Tax deduction from Salaries	(8,783.500)	8,918.152	(9,661.850)	(9,749.685)
G12714	Income Tax deduction from Contractors/Suppliers	(4,240.775)	3,605.689	(4,664.852)	(4,707.260)
G12717	District Fund	(0.639)	0.580	(0.702)	(0.709)
G12718	Municipal Funds	(0.124)	0.070	(0.136)	(0.137)
G12720	Punjab Market Committee Fund	(128.718)	125.606	(141.589)	(142.876)
G12741	National Fund for Control of Drug Abuse	(0.004)	0.003	(0.004)	(0.004)
G12774	National Disaster Management Fund	(1,609.479)	0.004	(1,770.426)	(1,786.521)
G12777	Sales Tax deduction at Source under Sales Tax Special Procedure (Withholding) Rules, 2007	(18.276)	1,057.448	(20.103)	(20.286)
G12785	Fund for enhancing vegetable production in Punjab	-	21.835	-	-
G128	Pension Fund	(5,000.000)	(10,000.000)	(7,500.000)	(10,000.000)
G12801	Punjab Pension Fund	(5,000.000)	(10,000.000)	(7,500.000)	(10,000.000)
Total Deposits and Reserves		(1,495,508.270)	(1,893,146.773)	(2,146,357.332)	(2,252,961.114)
TOTAL LIABILITIES		(3,114,615.211)	(3,656,173.466)	(4,001,722.020)	(4,158,237.339)
Total Public Account Credit		154,581.057	(598,357.404)	(635,606.125)	(407,121.444)
TOTAL PROVINCIAL RECEIPTS		3,497,812.861	6,044,363.970	5,578,163.899	5,576,601.004
ACCOUNT NO.I (PCF)		3,016,472.496	5,575,459.248	5,200,005.089	5,518,317.810
ACCOUNT NO.II (PCF)		481,340.365	468,904.722	378,158.810	58,283.194
GRAND TOTAL		3,497,812.861	6,044,363.970	5,578,163.899	5,576,601.004

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account	Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
PUBLIC ACCOUNT OF THE PROVINCE (P)				
<u>DISBURSEMENT</u>				
CURRENT ASSETS				
F01 CASH AND BANK BALANCES	(3,103,368.548)	(3,339,399.760)	(3,650,705.402)	(3,881,368.548)
F011 Balance with SBP	(3,103,368.548)	(3,339,399.760)	(3,650,705.402)	(3,881,368.548)
F01101 Non Food Account	(2,662,789.862)	(2,664,278.511)	(3,125,068.848)	(3,095,789.862)
F01102 Food Account	(440,578.686)	(675,121.249)	(525,636.554)	(625,578.686)
F01132 Retained Surplus	-	-	-	(160,000.000)
F02 RECEIVABLES	169.477	168.248	186.424	188.120
F021 Loans and Advances	169.477	168.248	186.424	188.120
F02113 Account with Government Servants	40.262	50.931	44.288	44.691
F02119 OB Advances (Civil)	67.842	39.683	74.626	75.305
F02148 Forest Advances	61.373	77.634	67.510	68.124
TOTAL ASSETS	(3,103,199.071)	(3,339,231.512)	(3,650,518.978)	(3,881,180.428)
G LIABILITIES				
G01 Current Liabilities	1,619,107.298	1,750,610.639	2,018,890.778	2,066,520.793
G011 Cheque Clearing Account	1,643,331.349	1,773,029.900	2,003,664.478	2,055,097.793
G01101 Non Food Account	0.052	(126.063)	0.057	0.057
G01112 Ch. Pay. Cler. A/C (Food A/C) SBP	5,391.852	1,753.514	5,931.037	5,984.955
G01132 Ch. Pay. Cler. A/C (Non Food A/C) SBP	582,535.340	698,207.178	701,788.870	725,614.227
G01142 Cheque Payment Clearing Account (Food Account) NBP	1,066.725	1,239.601	1,173.397	1,184.064
G01147 Cheque Pay Clearance Account (Non Food Account) NBP	484,468.836	515,227.417	530,915.719	543,760.407
G01190 Outstanding Commitments	0.030	11.000	0.033	0.033
G01191 Assignments Accounts Cheques	569,868.514	556,717.253	763,855.365	778,554.050
G012 Others	(24,224.051)	(22,419.261)	15,226.300	11,423.000
G01201 Outstanding Commitments	(24,224.051)	(22,419.261)	15,226.300	11,423.000
G05 Control Account	811,500.087	775,760.714	796,650.095	845,765.094
G051 Miscellaneous	811,500.087	775,760.714	796,650.095	845,765.094
G05102 Audusting Account	(27.428)	(12.880)	(30.170)	(30.445)
G05105 Wages Clearing Account	811,181.688	775,566.997	796,299.856	845,411.673
G05110 State Bank Suspense	172.527	30.438	189.779	191.504
G05111 District Accounts Suspense	76.570	173.195	84.227	84.992
G05126 Inter Provincial Settlement Account- Sindh	-	3.627	-	-
G05131 Settlement Account between Federal & Punjab Governments	96.730	(0.663)	106.403	107.370

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
G06	Trust Account Fund	64,375.993	134,675.513	160,857.972	160,061.784
G061	Provident Fund	44,715.382	109,122.655	124,008.745	136,716.255
	G06103 General Provident Fund (Civil)	44,523.731	108,907.209	123,797.929	136,503.523
	G06106 General Provident Fund (Forest)	191.651	215.446	210.816	212.732
G062	Benevolent Fund	8,024.255	20,143.535	23,749.239	10,399.176
	G06201 Punjab Benevolent Fund	1,567.310	1,982.606	2,224.041	1,789.714
	G06202 Federal Government Employees Benevolent Fund	0.152	-	0.167	0.168
	G06214 Provincial Govt. Employees Benevolent Fund	4,899.329	16,192.566	19,811.822	6,880.511
	G06215 District Government Employees Benevolent Fund	0.061	-	0.067	0.067
	G06217 Government Employees Benevolent Fund working in T	1.286	-	1.414	1.427
	G06220 Punjab Benevolent Fund (Non-Gazetted)	1,556.117	1,968.363	1,711.728	1,727.289
G063	Welfare Fund	10,325.813	3,752.016	11,358.391	11,461.651
	G06305 Mines Labour Housing General Welfare Fund	1,093.929	1,383.820	1,203.321	1,214.261
	G06309 Punjab Police Welfare Fund	2,145.239	2,258.835	2,359.762	2,381.215
	G06315 Judicial Officer's Welfare Fund	86.497	109.361	95.146	96.011
	G06322 EOBI Contribution for Permanent Workma	0.148	-	0.162	0.164
	G06325 Welfare Endowment Fund Gazaetted Employees	5,000.000	-	5,500.000	5,550.000
	G06326 Sports Endowment Fund Punjab	2,000.000	-	2,200.000	2,220.000
G064	Insurance Fund	1,310.543	1,657.307	1,741.597	1,484.702
	G06408 Provincial Government Employees Group Insurance Fund	1,310.123	1,657.307	1,741.135	1,484.236
	G06413 Group Insurance Fund for Government Employeess	0.420	-	0.462	0.466
G10	TRUST ACCOUNTS-OTHERS	416,196.373	840,668.505	838,816.006	876,877.970
G101	Account of Other Departments	62,963.505	157,125.409	176,259.854	185,889.489
	G10111 Food Department Deposits	530.313	542.954	583.344	588.647
	G10113 Pak PWD Deposits	53,062.763	148,704.288	165,369.039	174,899.666
	G10131 Forest Cheques	9,370.429	7,878.167	10,307.471	10,401.176
G103	Other Deposits & Reserves	669.693	847.080	736.662	743.359
	G10304 Zakat Collection Account	669.693	847.080	736.662	743.359
G104	Other Remittance	352,563.175	682,696.016	661,819.490	690,245.122
	G10402 Forest Remittances	1,133.870	1,212.541	1,247.257	1,258.595
	G10408 Remittance into Treasuries	18,362.599	48,137.886	20,198.858	20,382.484

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
G10409	Works Audit Suspense	-	3.460	-	-
G10419	Exchange Account between Civil and Defence (including Navy)	0.821	-	0.903	0.911
G10425	Cheques	328,368.219	628,467.053	635,205.040	663,388.723
G10429	Internal Cheques (Public Works)	4,697.666	4,875.076	5,167.432	5,214.409
G11	SPECIAL DEPOSIT - INVESTMENTS	144,250.292	402,583.781	438,175.315	459,117.800
G111	Investment Deposit Accounts	-	5,000.000	2,500.000	10,000.000
G11128	Punjab General Provident Investment Fund	-	5,000.000	2,500.000	10,000.000
G112	Others Deposits Account	144,250.292	397,583.781	435,675.315	449,117.800
G11212	Deposits of Sugar Cane Dev. Cess Fund	83.969	86.115	92.365	93.205
G11215	Revenue Deposits	17,541.885	93,498.535	100,296.073	113,471.492
G11217	Personal Deposits	58,308.741	135,695.460	148,139.615	141,722.702
G11218	Forest Deposits	1,364.529	1,172.083	1,500.981	1,514.627
G11220	Deposits in connection with Elections	0.800	-	0.880	0.880
G11238	Security Deposit of Supply Cell	804.699	972.091	885.168	893.215
G11264	Assignment account (ADB)	43,610.900	67,127.472	72,971.990	82,408.090
G11265	Assignment Account (Civil)	16,600.163	94,438.269	105,260.179	102,426.180
G11275	Deposits account Govt. Livestock Farms (Balanced Feed)	399.827	487.605	439.809	443.807
G11276	Security Deposit of Private Companies	2,703.052	1,842.230	2,973.357	3,000.387
G11277	Contribution GHSE	2,072.321	1,395.942	2,279.553	2,300.276
G11278	Deposit for number plats & Smart Reg. Cards	300.969	380.725	331.065	334.075
G11290	Securities Deposits from Contractor / Suppliers	383.686	433.464	422.054	425.891
G11294	Deposit Account for Pb. Driving License Fee	74.751	53.790	82.226	82.973
G12	Special Deposit Fund	20,712.252	33,289.764	32,734.937	39,958.431
G121	Relief Funds	4.029	-	-	-
G12166	PM Relief Fund for Turkiye Earthquake	4.029	-	-	-
G124	Development Fund	16.233	-	-	-
G12403	Depreciation Reserve Fund Government Presses	16.233	-	-	-
G127	Other Funds	15,691.990	23,289.764	25,234.937	29,958.431
G12713	Income Tax Deduction from Salaries	8,890.036	15,060.920	17,779.039	21,756.943
G12714	Income Tax Deduction from Contractor / Suppliers	4,719.086	7,001.397	5,190.994	5,710.093
G12720	Punjab Market Committee Fund	375.080	-	412.588	453.847
G12777	Adv. pmt of tax U/S 53 of the I.tax Ord.	1,683.924	132.222	1,852.316	2,037.548
G12785	Fund for enhancing Vegetatble Production	23.864	1,095.225	-	-

ESTIMATES OF PUBLIC ACCOUNT

(Rs. in million)

Head of Account		Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
G128	Pension Fund	5,000.000	10,000.000	7,500.000	10,000.000
G12801	Punjab Pension Fund	5,000.000	10,000.000	7,500.000	10,000.000
TOTAL LIABILITY		3,076,142.295	3,937,588.916	4,286,125.103	4,448,301.872
H01 EQUITIES		5,114.098	-	-	-
H011	Equities	5,114.098	-	-	-
H01101	Residual Equity	5,114.098	-	-	-
TOTAL EQUITIES		5,114.098	-	-	-
Total Public Account Expenditure		(21,942.678)	598,357.404	635,606.125	567,121.444
NET PUBLIC ACCOUNT (P)		132,638.379	0.000	0.000	160,000.000
Total Provincial Disbursement		3,496,390.680	5,414,363.970	5,433,096.441	5,158,961.056
	Account No. I (PCF)	3,013,602.613	4,945,459.248	5,059,422.366	5,103,838.250
	Account No. II (PCF)	482,788.067	468,904.722	373,674.075	55,122.806
GRAND TOTAL		3,496,390.680	5,414,363.970	5,433,096.441	5,158,961.056

ADP RESOURCES

	(Rs. in million)			
Head of Account	Accounts 2023-2024	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
REVENUE ACCOUNT				
General Revenue Receipts	3,055,616.214	4,643,446.497	4,462,094.071	4,890,371.203
Current Revenue Expenditure	1,985,082.249	2,633,836.035	2,683,601.948	2,706,480.675
Net Revenue Account	1,070,533.965	2,009,610.462	1,778,492.123	2,183,890.528
CAPITAL ACCOUNT (ACCOUNT NO.I)				
Current Capital Receipts	36,268.685	230,431.897	39,660.267	102,521.113
Current Capital Expenditure	481,107.440	871,265.809	631,565.285	590,236.131
Net Capital (Surplus / Deficit)	(444,838.755)	(640,833.912)	(591,905.018)	(487,715.018)
PUBLIC ACCOUNT				
Credit	154,581.057	(598,357.404)	(635,606.125)	(407,121.444)
Disbursement	(21,942.678)	598,357.404	635,606.125	567,121.444
Net Public Account	132,638.379	0.000	0.000	160,000.000
Foreign Assistance for Projects	92,847.148	103,223.450	80,843.040	123,824.490
TOTAL RESOURCES	92,847.148	1,472,000.000	1,267,430.145	1,980,000.000
ANNUAL DEVELOPMENT PROGRAMME	92,847.148	842,000.000	1,108,649.008	1,240,000.000
Estimated Provincial Surplus / Deficit	-	630,000.000	158,781.137	740,000.000