



**FINANCE  
DEPARTMENT**  
GOVERNMENT OF  
KHYBER PAKHTUNKHWA

**فنانس  
ڈیپارٹمنٹ**  
حکومت خیبر پختونخوا

**خوشحال  
خیبر پختونخوا**



**KHUSHAL  
KHYBER  
PAKHTUNKHWA  
BUDGET  
2026-27**

# ANNUAL BUDGET STATEMENT 2026-27



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# PREFACE

In pursuance of Article 120 of the Constitution of Islamic Republic of Pakistan, the Annual Budget Statement is to be laid before the Provincial Assembly. This Statement provides estimated receipts and expenditures of the Provincial Government, including receipts and expenditure on Revenue Account, Capital Account and various transactions, including debts and grants.

The Annual Budget Statement separately shows:-

- The sums required to meet expenditure described by the Constitution as expenditure charged upon the Provincial Consolidated Fund.
- The sums required to meet voted expenditure proposed to be made from the Provincial Consolidated Fund.

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Secretary to Government of  
Khyber  
Pakhtunkhwa

Finance Department  
Peshawar, the 19<sup>th</sup> June, 2026

## Table of Contents

| S. No. | Contents  | Page # |
|--------|---|--------|
| I.     | Estimated Receipts -- Summary   | 1      |
| II.    | Estimated Expenditure -- Summary  | 2      |
| III.   | Estimated Charged and Voted Expenditure from the Provincial Consolidated Fund         | 3      |
| IV.    | General Revenue Receipts  | 4 - 6  |
| V.     | Details of General Revenue Receipts   | 7 - 17 |
| VI.    | Developmental Receipts (Loans and Grants)   | 18     |
| VII.   | Capital Receipts (Account No. I & II)   | 19     |
| VIII.  | Current Revenue Expenditure   | 20-21  |
| IX.    | Details of Current Revenue Expenditure  | 22-31  |
| X.     | Development Revenue Expenditure   | 32     |
| XI.    | Details of Development Revenue Expenditure  | 33-38  |
| XII.   | Development Capital Expenditure   | 39     |
| XIII.  | Details of Development Capital Expenditure  | 40-45  |
| XIV.   | Summary of ADP Resources  | 46     |
| XV.    | Current Capital Expenditure (Account No I & II)                                       | 47     |
| XVI.   | Public Account Receipts   | 48-51  |
| XVII.  | Public Account Expenditure  | 52-55  |
| XVIII. | Sector Wise Development Expenditure Abstract  | 56     |
| XIX.   | Summary Of Estimates Of Demands For Grants Non-Development (Settled) 2025-26          | 57-58  |
| XX.    | Summary Of Estimates Of Demands For Grants Non-Development (Merged Districts) 2025-26 | 59     |
| XXI.   | Schedule of Authorized Expenditure  | 60-61  |

## I. Estimated Revenue Receipts - Summary

(Rs. In million)

| Object Code | Description                              | Accounts 2024-25     | Budget Estimates 2025-26 | Revised Estimates 2025-26 | Budget Estimates 2026-27 |
|-------------|--|----------------------|--------------------------|---------------------------|--------------------------|
|             | <b>Provincial Consolidated Fund</b>      | <b>1,482,728.679</b> | <b>2,119,000.000</b>     | <b>1,887,000.000</b>      | <b>2,122,000.000</b>     |
| <b>1</b>    | <b>General Revenue Receipts</b>          | <b>1,299,708.208</b> | <b>1,795,929.200</b>     | <b>1,575,525.151</b>      | <b>1,879,349.000</b>     |
| <b>B</b>    | <b>Tax Receipts</b>                      | <b>1,113,359.439</b> | <b>1,370,965.631</b>     | <b>1,270,383.647</b>      | <b>1,506,744.677</b>     |
| B01         | Direct Taxes                             | 508,736.843          | 633,119.692              | 587,415.074               | 695,371.491              |
| B02         | Indirect Taxes                           | 604,622.596          | 737,845.939              | 682,968.573               | 811,373.186              |
| <b>C</b>    | <b>Non-Tax Receipts</b>                  | <b>186,348.769</b>   | <b>424,963.569</b>       | <b>305,141.504</b>        | <b>372,604.323</b>       |
| C01         | Income from Property and Enterprises     | 36,617.480           | 122,590.100              | 58,600.000                | 145,405.000              |
| C02         | Civil Administration and other functions | 6,398.456            | 8,954.100                | 9,365.001                 | 11,229.000               |
| C03         | Miscellaneous Receipts                   | 143,332.833          | 293,419.369              | 237,176.503               | 215,970.323              |
| <b>2</b>    | <b>Development Receipts</b>              | <b>178,676.011</b>   | <b>312,820.800</b>       | <b>311,125.849</b>        | <b>242,292.000</b>       |
| C036        | Revenue Receipts                         | 79,779.959           | 147,567.000              | 179,844.400               | 101,717.300              |
| E033        | Capital Receipts                         | 98,896.052           | 165,253.800              | 131,281.449               | 140,574.700              |
| <b>3</b>    | <b>Capital Receipts (Account-I)</b>      | <b>4,344.460</b>     | <b>10,250.000</b>        | <b>349.000</b>            | <b>359.000</b>           |
| E01         | Recoveries of Investments                | -                    | -                        | -                         | -                        |
| E02         | Recoveries of Loans and Advances         | 4,344.460            | 250.000                  | 349.000                   | 359.000                  |
| E03         | Domestic Debt                            | -                    | 10,000.000               | -                         | -                        |
| <b>4</b>    | <b>Total Receipts Account-I (1+2+3)</b>  | <b>1,482,728.679</b> | <b>2,119,000.000</b>     | <b>1,887,000.000</b>      | <b>2,122,000.000</b>     |

## II. Estimated Expenditure - Summary

(Rs in million)

| Function Code | Description   | Accounts 2024-25     | Budget Estimates 2025-26 | Revised Estimates 2025-26 | Budget Estimates 2026-27 |
|---------------|---|----------------------|--------------------------|---------------------------|--------------------------|
| <b>1</b>      | <b>Current Revenue Expenditure</b>                  | <b>1,195,740.228</b> | <b>1,364,650.000</b>     | <b>1,391,942.759</b>      | <b>1,600,347.000</b>     |
| 01            | General Public Service                              | 728,020.486          | 731,966.711              | 731,548.381               | 826,023.340              |
| 02            | Civil Defence                                       | 351.162              | 478.567                  | 448.822                   | 519.975                  |
| 03            | Public order and safety affairs                     | 152,143.371          | 184,012.075              | 201,757.320               | 212,838.392              |
| 04            | Economic Affairs                                    | 47,272.514           | 76,826.991               | 78,190.123                | 94,774.953               |
| 05            | Environment Protection                              | 216.120              | 301.678                  | 262.658                   | 321.955                  |
| 06            | Housing and community amenities                     | 16,519.554           | 27,660.859               | 22,419.035                | 32,442.940               |
| 07            | Health  | 152,381.739          | 205,536.008              | 204,822.841               | 260,268.456              |
| 08            | Recreation, culture and religion                    | 5,060.207            | 5,409.921                | 6,138.310                 | 7,778.015                |
| 09            | Education affairs and services                      | 67,053.753           | 87,997.436               | 86,031.474                | 109,922.466              |
| 10            | Social Protection                                   | 26,721.321           | 44,459.754               | 60,323.795                | 55,456.508               |
| <b>2</b>      | <b>Development Expenditure</b>                      | <b>273,230.545</b>   | <b>547,000.000</b>       | <b>608,525.000</b>        | <b>524,292.000</b>       |
| (i)           | Revenue Expenditure                                 | 47,379.894           | 62,956.480               | 79,237.816                | 62,257.691               |
| (ii)          | Capital Expenditure                                 | 225,850.652          | 484,043.520              | 529,287.184               | 462,034.309              |
| <b>3</b>      | <b>Total Expenditure (1 + 2)</b>                    | <b>1,468,970.773</b> | <b>1,911,650.000</b>     | <b>2,000,467.759</b>      | <b>2,124,639.000</b>     |
| <b>4</b>      | <b>Current Capital Expenditure (Account-I)</b>      | <b>36,253.822</b>    | <b>50,350.000</b>        | <b>41,057.241</b>         | <b>45,361.000</b>        |
| (i)           | Loans and Advances                                  | 3,047.924            | 350.000                  | 1,057.241                 | 360.000                  |
| (ii)          | Debt Servicing                                      | 33,205.898           | 50,000.000               | 40,000.000                | 45,001.000               |
| <b>5</b>      | <b>Total Expenditure Account-I</b>                  | <b>1,505,224.595</b> | <b>1,962,000.000</b>     | <b>2,041,525.000</b>      | <b>2,170,000.000</b>     |
|               | Expenditure Revenue Account-I(1+2(i))               | 1,243,120.121        | 1,427,606.480            | 1,471,180.575             | 1,662,604.691            |
|               | Expenditure Capital Account-I(2(ii)+4)              | 262,104.474          | 534,393.520              | 570,344.425               | 507,395.309              |
| <b>6</b>      | <b>Net Current Capital Expenditure (Account-II)</b> | <b>-</b>             | <b>-</b>                 | <b>-</b>                  | <b>-</b>                 |
|               | State Trading in Food                               | 2,791.290            | 113,475.681              | 113,586.651               | 113,655.367              |
|               | Debt Servicing (Floating)                           | -                    | -                        | -                         | -                        |
|               | Less Receipts & recoveries                          | (2,791.290)          | (113,475.681)            | (113,586.651)             | (113,655.367)            |
| <b>7</b>      | <b>Total Expenditure (5 + 6)</b>                    | <b>1,505,224.595</b> | <b>1,962,000.000</b>     | <b>2,041,525.000</b>      | <b>2,170,000.000</b>     |

### III. Estimated Charged and Voted Expenditure from the Provincial Consolidated Fund

|  |                      |                                |                                 | Rs. in million                 |
|--|----------------------|--------------------------------|---------------------------------|--------------------------------|
| Description  | Accounts<br>2024-25  | Budget<br>Estimates<br>2025-26 | Revised<br>Estimates<br>2025-26 | Budget<br>Estimates<br>2026-27 |
| <b>A Expenditure on Revenue Account</b>                      | <b>1,243,120.121</b> | <b>1,427,606.480</b>           | <b>1,471,180.575</b>            | <b>1,662,604.691</b>           |
| Current  | 1,195,740.228        | 1,364,650.000                  | 1,391,942.759                   | 1,600,347.000                  |
| Development  | 47,379.894           | 62,956.480                     | 79,237.816                      | 62,257.691                     |
| <b>B Total-Authorized</b>                                    | <b>1,243,120.121</b> | <b>1,427,606.480</b>           | <b>1,471,180.575</b>            | <b>1,662,604.691</b>           |
| Charged  | 48,648.245           | 57,008.735                     | 62,527.927                      | 64,562.492                     |
| Voted  | 1,194,471.876        | 1,370,597.745                  | 1,408,652.648                   | 1,598,042.199                  |
| <b>C Expenditure on Capital Account</b>                      | <b>262,104.474</b>   | <b>534,393.520</b>             | <b>570,344.425</b>              | <b>507,395.309</b>             |
| Current  | 36,253.822           | 50,350.000                     | 41,057.241                      | 45,361.000                     |
| Development  | 225,850.652          | 484,043.520                    | 529,287.184                     | 462,034.309                    |
| <b>D Total-Authorized</b>                                    | <b>262,104.474</b>   | <b>534,393.520</b>             | <b>570,344.425</b>              | <b>507,395.309</b>             |
| Charged  | 33,205.898           | 50,000.000                     | 40,000.000                      | 45,001.000                     |
| Voted  | 228,898.576          | 484,393.520                    | 530,344.425                     | 462,394.309                    |
| <b>E Total Expenditure from Provincial Consolidated Fund</b> | <b>1,505,224.595</b> | <b>1,962,000.000</b>           | <b>2,041,525.000</b>            | <b>2,170,000.000</b>           |
| Current Expenditure  | 1,231,994.050        | 1,415,000.000                  | 1,433,000.000                   | 1,645,708.000                  |
| Development Expenditure                                      | 273,230.545          | 547,000.000                    | 608,525.000                     | 524,292.000                    |
| <b>F Total Authorized Disbursement</b>                       | <b>1,505,224.595</b> | <b>1,962,000.000</b>           | <b>2,041,525.000</b>            | <b>2,170,000.000</b>           |
| Charged  | 81,854.143           | 107,008.735                    | 102,527.927                     | 109,563.492                    |
| Voted  | 1,423,370.452        | 1,854,991.265                  | 1,938,997.073                   | 2,060,436.508                  |

## IV. General Revenue Receipts

(Rs. In million)

| Object Code | Description                                 | Accounts 2024-25     | Budget Estimates 2025-26 | Revised Estimates 2025-26 | Budget Estimates 2026-27 |
|-------------|---|----------------------|--------------------------|---------------------------|--------------------------|
| <b>1</b>    | <b>FEDERAL TRANSFERS</b>                    | <b>1,205,977.066</b> | <b>1,666,929.200</b>     | <b>1,435,759.109</b>      | <b>1,696,939.000</b>     |
| <b>B</b>    | <b>Tax Revenue</b>                          | <b>1,048,158.924</b> | <b>1,287,465.631</b>     | <b>1,182,968.906</b>      | <b>1,390,814.677</b>     |
| <b>B01</b>  | <b>Direct Taxes</b>                         | <b>505,710.380</b>   | <b>623,860.913</b>       | <b>580,252.990</b>        | <b>685,872.591</b>       |
| B011        | Taxes on Income                             | 504,208.141          | 622,274.227              | 578,443.511               | 683,419.374              |
| B018        | Capital Value Tax on Immovable Property     | 1,502.239            | 1,586.686                | 1,809.479                 | 2,453.217                |
| <b>B02</b>  | <b>Indirect Taxes</b>                       | <b>542,448.544</b>   | <b>663,604.718</b>       | <b>602,715.916</b>        | <b>704,942.086</b>       |
| B020        | Customs                                     | 116,850.759          | 143,585.660              | 125,271.122               | 152,374.268              |
| B023        | Sales Tax                                   | 354,915.852          | 437,251.205              | 398,390.415               | 453,055.952              |
| B024        | Federal Excise                              | 69,398.133           | 80,975.433               | 77,978.339                | 98,446.606               |
| B025        | Federal Excise on Natural Gas               | 1,283.800            | 1,792.420                | 1,076.040                 | 1,065.260                |
| B030        | Net Proceeds Surcharge on Gas               | -                    | -                        | -                         | -                        |
| <b>C</b>    | <b>Non Tax Revenue</b>                      | <b>157,818.142</b>   | <b>379,463.569</b>       | <b>252,790.203</b>        | <b>306,124.323</b>       |
| <b>C01</b>  | <b>Income from Property and Enterprises</b> | <b>33,000.000</b>    | <b>105,990.100</b>       | <b>36,000.000</b>         | <b>116,730.000</b>       |
| C010        | Profits (Electricity)                       | 33,000.000           | 105,990.100              | 36,000.000                | 116,730.000              |
| <b>C03</b>  | <b>Miscellaneous Receipts</b>               | <b>124,818.142</b>   | <b>273,473.469</b>       | <b>216,790.203</b>        | <b>189,394.323</b>       |
| C036        | Grants Federal Govt:                        | 67,594.452           | 160,000.000              | 163,000.000               | 112,000.000              |
| C039        | Development Surcharges & Royalties          | 57,223.690           | 113,473.469              | 53,790.203                | 77,394.323               |
| <b>2</b>    | <b>PROVINCIAL OWN RECEIPTS</b>              | <b>93,731.142</b>    | <b>129,000.000</b>       | <b>139,766.042</b>        | <b>182,410.000</b>       |
| <b>B</b>    | <b>Tax Revenue</b>                          | <b>65,200.515</b>    | <b>83,500.000</b>        | <b>87,414.741</b>         | <b>115,930.000</b>       |
| <b>B01</b>  | <b>Direct Taxes</b>                         | <b>3,026.463</b>     | <b>9,258.779</b>         | <b>7,162.084</b>          | <b>9,498.900</b>         |
| B011        | Taxes on Income                             | 127.137              | 130.000                  | 130.000                   | 160.000                  |
| B013        | Property Tax                                | 701.095              | 3,350.000                | 3,046.000                 | 4,577.400                |
| B014        | Land Revenue                                | 1,122.341            | 4,378.779                | 2,641.084                 | 2,954.500                |

## IV. General Revenue Receipts

(Rs. In million)

| Object Code | Description   | Accounts 2024-25  | Budget Estimates 2025-26 | Revised Estimates 2025-26 | Budget Estimates 2026-27 |
|-------------|---|-------------------|--------------------------|---------------------------|--------------------------|
| B016        | Taxes on Professional Trades and Callings                 | 895.144           | 1,200.000                | 1,063.000                 | 1,500.000                |
| B017        | Urban Capital Value Tax                                   | 180.746           | 200.000                  | 282.000                   | 307.000                  |
| <b>B02</b>  | <b>Indirect Taxes</b>                                     | <b>62,174.052</b> | <b>74,241.221</b>        | <b>80,252.657</b>         | <b>106,431.100</b>       |
| B023        | Sales Tax   | 40,748.461        | 50,000.000               | 50,000.000                | 60,000.000               |
| B026        | Provincial Excise   | 51.430            | 25.000                   | 43.000                    | 50.000                   |
| B027        | Stamp Duty  | 2,508.589         | 4,251.221                | 2,995.557                 | 4,111.100                |
| B028        | Motor Vehicles  | 2,652.628         | 2,935.000                | 3,465.100                 | 5,000.000                |
| B030        | Other Indirect Taxes                                      | 16,212.944        | 17,030.000               | 23,749.000                | 37,270.000               |
| <b>3 C</b>  | <b>Non Tax Revenue</b>                                    | <b>28,530.627</b> | <b>45,500.000</b>        | <b>52,351.301</b>         | <b>66,480.000</b>        |
| <b>C01</b>  | <b>Income from Property and Enterprises</b>               | <b>3,617.480</b>  | <b>16,600.000</b>        | <b>22,600.000</b>         | <b>28,675.000</b>        |
| C010        | Profits   | -                 | -                        | -                         | -                        |
| C014        | Interest on Loans & Advances to Financial Institutions    | 23.981            | 2.093                    | -                         | -                        |
| C015        | Interest on Loans & Advances to Non Financial Institution | -                 | 16.044                   | -                         | -                        |
| C016        | Interest on Loans and Advances to Government              | 0.595             | 2.000                    | 6.000                     | 6.670                    |
| C018        | Interest on Loans - Others                                | 2,207.554         | 2,998.000                | 8,994.000                 | 9,993.330                |
| C019        | Dividends   | 1,385.350         | 13,581.863               | 13,600.000                | 18,675.000               |
| <b>C02</b>  | <b>Receipts from Civil Admn: and Other Functions</b>      | <b>6,398.456</b>  | <b>8,954.100</b>         | <b>9,365.001</b>          | <b>11,229.000</b>        |
|             | General Administration                                    |                   |                          |                           |                          |
| C021        | Receipts - Organization of States                         | 91.647            | 220.000                  | 220.000                   | 299.000                  |
| C022        | General Administration Receipts - Fiscal Administration   | 899.330           | 900.000                  | 1,100.000                 | 1,325.000                |
| C023        | General Administration Receipts - Economic Regulation     | 40.295            | 60.000                   | 60.000                    | 75.000                   |
| C026        | Law and Order Receipts                                    | 2,792.422         | 3,728.000                | 3,934.000                 | 4,820.000                |
| C027        | Community Services  | 835.021           | 1,115.000                | 1,120.000                 | 1,400.000                |
| C028        | Social Services   | 1,670.004         | 2,783.100                | 2,783.001                 | 3,085.000                |
| C029        | Social Services Miscellaneous                             | 69.737            | 148.000                  | 148.000                   | 225.000                  |

#### IV. General Revenue Receipts

(Rs. In million)

| Object Code | Description  | Accounts 2024-25     | Budget Estimates 2025-26 | Revised Estimates 2025-26 | Budget Estimates 2026-27 |
|-------------|--|----------------------|--------------------------|---------------------------|--------------------------|
| <b>C03</b>  | <b>Miscellaneous Receipts</b>  | <b>18,514.691</b>    | <b>19,945.900</b>        | <b>20,386.300</b>         | <b>26,576.000</b>        |
| C031        | Economic Services Receipts - Food and Agriculture                                | 255.571              | 305.000                  | 314.400                   | 546.000                  |
| C032        | Economic Services Receipts - Fishing and Animal Husbandry                        | 374.387              | 388.000                  | 489.000                   | 700.000                  |
| C033        | Economic Services Receipts - Forest  | 614.337              | 866.000                  | 896.000                   | 1,200.000                |
| C034        | Economic services receipts - Cooperation, Irrigation & Embankment-drainage-works | 414.424              | 620.000                  | 540.000                   | 650.000                  |
| C035        | Economic services receipts - Others  | 490.238              | 582.000                  | 884.000                   | 1,155.000                |
| C038        | Others   | 16,365.734           | 17,184.900               | 17,262.900                | 22,325.000               |
| <b>4</b>    | <b>Total General Revenue Receipts (1 + 2+3)</b>                                  | <b>1,299,708.208</b> | <b>1,795,929.200</b>     | <b>1,575,525.151</b>      | <b>1,879,349.000</b>     |
|             | Federal Tax Assignment   | 934,578.800          | 1,147,761.473            | 1,055,113.450             | 1,240,673.620            |
|             | 1% for War on Terror   | 112,296.324          | 137,911.738              | 126,779.416               | 149,075.797              |
|             | Straight Transfers   | 55,978.622           | 57,114.649               | 49,866.243                | 53,596.627               |
|             | Windfall Levy on Gas   | 2,528.868            | 58,151.240               | 5,000.000                 | 24,863.000               |
|             | <b>Provincial Own Receipts</b>   | <b>93,731.142</b>    | <b>129,000.000</b>       | <b>139,766.042</b>        | <b>182,410.000</b>       |
|             | <i>Tax Receipts</i>  | 65,200.515           | 83,500.000               | 87,414.741                | 115,930.000              |
|             | <i>Non-Tax Receipts</i>  | 28,530.627           | 45,500.000               | 52,351.301                | 66,480.000               |
|             | <b>o/w Hydrel Own Generation</b>   | <b>-</b>             | <b>2,640.000</b>         | <b>13,000.000</b>         | <b>11,990.000</b>        |
|             | Grants from Federal Government (Non-Dev)   | 67,594.452           | 160,000.000              | 163,000.000               | 112,000.000              |
|             | Net Hydrel Profit  | -                    | 34,580.000               | -                         | 38,280.000               |
|             | Arrears of Net Hydrel Profit   | 33,000.000           | 28,808.000               | 36,000.000                | 22,310.000               |
|             | Arrears of NHP (Indexation)  | -                    | 42,602.000               | -                         | 56,140.000               |
|             | NHP as par AGN Kazi formula , Kazi Committee Methodology (KCM)                   |                      | 0.100                    | -                         | -                        |

## V. Details of General Revenue Receipts

Rs. in million

| Object Code | Description  | Accounts<br>2024-25  | Budget<br>Estimates<br>2025-26 | Revised<br>Estimates<br>2025-26 | Budget<br>Estimates<br>2026-27 |
|-------------|--|----------------------|--------------------------------|---------------------------------|--------------------------------|
|             | <b>GENERAL REVENUE RECEIPTS</b>                                    | <b>1,299,708.208</b> | <b>1,795,929.200</b>           | <b>1,575,525.151</b>            | <b>1,879,349.000</b>           |
|             | <b>FEDERAL TRANSFERS</b>   | <b>1,205,977.066</b> | <b>1,666,929.200</b>           | <b>1,435,759.109</b>            | <b>1,696,939.000</b>           |
| <b>B</b>    | <b>TAX REVENUE</b>   | <b>1,048,158.924</b> | <b>1,287,465.631</b>           | <b>1,182,968.906</b>            | <b>1,390,814.677</b>           |
| <b>B01</b>  | <b>DIRECT TAXES</b>  | <b>505,710.380</b>   | <b>623,860.913</b>             | <b>580,252.990</b>              | <b>685,872.591</b>             |
| <b>B011</b> | <b>Tax on Income</b>   | <b>504,208.141</b>   | <b>622,274.227</b>             | <b>578,443.511</b>              | <b>683,419.374</b>             |
| B01108      | Share of Net Proceeds assigned to Provinces                        | 450,122.684          | 555,524.046                    | 516,394.968                     | 610,110.268                    |
| B01108      | 1% of Divisible Pool for War on Terror                             | 54,085.457           | 66,750.181                     | 62,048.543                      | 73,309.106                     |
| <b>B018</b> | <b>Capital Value Tax on Immovable Property</b>                     | <b>1,502.239</b>     | <b>1,586.686</b>               | <b>1,809.479</b>                | <b>2,453.217</b>               |
| B01809      | Capital Value Tax  | 1341.097             | 1,416.485                      | 1,615.380                       | 2,190.065                      |
| B01809      | 1% of Divisible Pool for War on Terror                             | 161.142              | 170.201                        | 194.099                         | 263.152                        |
| <b>B02</b>  | <b>INDIRECT TAXES</b>  | <b>542,448.544</b>   | <b>663,604.718</b>             | <b>602,715.916</b>              | <b>704,942.086</b>             |
| <b>B021</b> | <b>Customs</b>   | <b>116,850.759</b>   | <b>143,585.660</b>             | <b>125,271.122</b>              | <b>152,374.268</b>             |
| B02170      | Share of Net Proceeds assigned to Provinces                        | 104,316.398          | 128,183.497                    | 111,833.525                     | 136,029.368                    |
| B02170      | 1% of Divisible Pool for War on Terror                             | 12,534.361           | 15,402.163                     | 13,437.597                      | 16,344.900                     |
| <b>B023</b> | <b>Sales Tax</b>   | <b>354,915.852</b>   | <b>437,251.205</b>             | <b>398,390.415</b>              | <b>453,055.952</b>             |
| B02303      | Share of Net Proceeds assigned to Provinces                        | 316,844.698          | 390,348.094                    | 355,655.827                     | 404,457.495                    |
| B02303      | 1% of Divisible Pool for War on Terror                             | 38,071.154           | 46,903.111                     | 42,734.588                      | 48,598.457                     |
| <b>B024</b> | <b>Federal Excise</b>  | <b>69,398.133</b>    | <b>80,975.433</b>              | <b>77,978.339</b>               | <b>98,446.606</b>              |
| B02408      | Share of Net Proceeds assigned to Provinces                        | 61,953.923           | 72,289.351                     | 69,613.750                      | 87,886.424                     |
| B02408      | 1% of Divisible Pool for War on Terror                             | 7,444.210            | 8,686.082                      | 8,364.589                       | 10,560.182                     |
| <b>B025</b> | <b>Federal Excise on Natural Gas</b>                               | <b>1,283.800</b>     | <b>1,792.420</b>               | <b>1,076.040</b>                | <b>1,065.260</b>               |
| B02503      | Net proceeds from Excise Duty on Natural Gas assigned to Provinces | 1,283.800            | 1,792.420                      | 1,076.040                       | 1,065.260                      |
| <b>C01</b>  | <b>INCOME FROM PROPERTY AND ENTERPRISE</b>                         | <b>33,000.000</b>    | <b>105,990.100</b>             | <b>36,000.000</b>               | <b>116,730.000</b>             |
| <b>C010</b> | <b>Profits (NHP)</b>   | <b>33,000.000</b>    | <b>105,990.100</b>             | <b>36,000.000</b>               | <b>116,730.000</b>             |
| C01006      | Net Hydrel Profit  | -                    | 34,580.000                     | -                               | 38,280.000                     |
| C01006      | Arrears of Net Hydrel Profit                                       | 33,000.000           | 28,808.000                     | 36,000.000                      | 22,310.000                     |
| C01006      | Arrears of NHP (Indexation)  | -                    | 42,602.000                     | -                               | 56,140.000                     |
| C01006      | NHP as par AGN Kazi formula , Kazi Committee Methodology (KCM)     | -                    | 0.100                          | -                               | -                              |

★ N.B: The quantum of amount will be decided as per Technical Sub-Committee report constituted in accordance with decision of CCI dt. 6.11.2018. ★

## V. Details of General Revenue Receipts

Rs. in million

| Object Code      | Description  | Accounts<br>2024-25 | Budget<br>Estimates<br>2025-26 | Revised<br>Estimates<br>2025-26 | Budget<br>Estimates<br>2026-27 |
|------------------|--|---------------------|--------------------------------|---------------------------------|--------------------------------|
| <b>C03</b>       | <b>Miscellaneous Receipts</b>  | <b>124,818.142</b>  | <b>273,473.469</b>             | <b>216,790.203</b>              | <b>189,394.323</b>             |
| <b>C036</b>      | <b>Grants</b>  | <b>67,594.452</b>   | <b>160,000.000</b>             | <b>163,000.000</b>              | <b>112,000.000</b>             |
| <b>C03604</b>    | <b>Other Grants from Federal Government (Non Development)</b>        | <b>67,594.452</b>   | <b>160,000.000</b>             | <b>163,000.000</b>              | <b>112,000.000</b>             |
| C03604           | Grant from Federal Govt. for Merged District (Non Dev)               | 66,000.000          | 80,000.000                     | 80,000.000                      | 95,000.000                     |
| C03604           | Deficit Financing from Federal for TDPs                              | 1,594.452           | 17,000.000                     | 17,000.000                      | 17,000.000                     |
| C03604           | Deficit Financing from Federal MD Current Budget                     | -                   | 63,000.000                     | 66,000.000                      | -                              |
| <b>C039</b>      | <b>Development Surcharges &amp; Royalties</b>                        | <b>57,223.690</b>   | <b>113,473.469</b>             | <b>53,790.203</b>               | <b>77,394.323</b>              |
| C03904           | Net Proceeds from Development Surcharge on Gas assigned to Provinces | 317.707             | 7,358.089                      | 13,625.843                      | 14,785.687                     |
| C03907           | Net Proceeds of Royalty on Crude Oil assigned to Provinces           | 24,761.541          | 25,544.680                     | 16,843.260                      | 17,534.160                     |
| C03908           | Net Proceeds of Royalty on Natural Gas assigned to Provinces         | 29,615.574          | 22,419.460                     | 18,321.100                      | 20,211.520                     |
| C03915           | Windfall Levy on Gas   | 2,528.868           | 58,151.240                     | 5,000.000                       | 24,863.000                     |
|                  | <b>PROVINCIAL OWN RECEIPTS</b>                                       | <b>93,731.142</b>   | <b>129,000.000</b>             | <b>139,766.042</b>              | <b>182,410.000</b>             |
| <b>B</b>         | <b>TAX RECEIPTS</b>  | <b>65,200.515</b>   | <b>83,500.000</b>              | <b>87,414.741</b>               | <b>115,930.000</b>             |
| <b>B01</b>       | <b>DIRECT TAXES</b>  | <b>3,026.463</b>    | <b>9,258.779</b>               | <b>7,162.084</b>                | <b>9,498.900</b>               |
| <b>B011</b>      | <b>Tax on income</b>   | <b>127.137</b>      | <b>130.000</b>                 | <b>130.000</b>                  | <b>160.000</b>                 |
| <b>B01171-80</b> | <b>Tax from Agriculture</b>  | <b>127.137</b>      | <b>130.000</b>                 | <b>130.000</b>                  | <b>160.000</b>                 |
| B01175           | Tax on Agricultural Income in the Khyber Pakhtunkhwa                 | 127.137             | 130.000                        | 130.000                         | 160.000                        |
| <b>B013</b>      | <b>Property Tax</b>  | <b>701.095</b>      | <b>3,350.000</b>               | <b>3,046.000</b>                | <b>4,577.400</b>               |
| <b>B01301-10</b> | <b>Urban immovable property tax</b>                                  | <b>167.958</b>      | <b>2,800.000</b>               | <b>2,500.000</b>                | <b>4,000.000</b>               |
| B01301           | Ordinary Collection  | 2,172.892           | 2,800.000                      | 2,500.000                       | 4,000.000                      |
| <b>B01311-20</b> | <b>Transfer of property tax</b>                                      | <b>533.137</b>      | <b>550.000</b>                 | <b>546.000</b>                  | <b>577.400</b>                 |
| B01311           | Fees for Registering Documents                                       | 531.031             | 543.000                        | 543.000                         | 573.000                        |
| B01312           | Copying Registered Documents   | 1.147               | 2.400                          | 2.000                           | 2.400                          |
| B01320           | Others   | 0.959               | 4.600                          | 1.000                           | 2.000                          |
| <b>B014</b>      | <b>Land Revenue</b>  | <b>1,122.341</b>    | <b>4,378.779</b>               | <b>2,641.084</b>                | <b>2,954.500</b>               |

## V. Details of General Revenue Receipts

Rs. in million

| Object Code      | Description  | Accounts<br>2024-25 | Budget<br>Estimates<br>2025-26 | Revised<br>Estimates<br>2025-26 | Budget<br>Estimates<br>2026-27 |
|------------------|--|---------------------|--------------------------------|---------------------------------|--------------------------------|
| <b>B01401-25</b> | <b>Land revenue</b>                                    | <b>1,122.341</b>    | <b>4,378.779</b>               | <b>2,641.084</b>                | <b>2,954.500</b>               |
| B01401           | Ordinary Collection                                    | 0.033               | 1.128                          | 1.000                           | 1.128                          |
| B01402           | Development Cess                                       | 0.600               | -                              |                                 |                                |
| B01403           | Malkana  | 0.099               | 0.099                          | 0.099                           | 0.099                          |
| B01404           | Sale of Government Estates                             | 128.800             | 8.102                          | 4.000                           | 4.000                          |
| B01407           | Rent of Agriculture Land for single year               | 0.022               | 1.005                          | 1.005                           | 1.005                          |
| B01408           | Rent from Shops  | 0.839               | 1.353                          | 2.000                           | 2.500                          |
| B01413           | Fee for consolidation of Holdings                      | -                   | 0.010                          | 0.010                           | 0.010                          |
| B01417           | Mutation fee   | 820.716             | 3,611.883                      | 2,000.000                       | 2,000.000                      |
| B01418           | Copying & Inspection Fees of Patwaries Record          | 131.611             | 91.000                         | 175.000                         | 200.000                        |
| B01421           | Recoveries of overpayments                             | -                   | 192.539                        | 300.000                         | 500.000                        |
| B01424           | Local Rates on Lands interest assessable               | 4.666               | 5.270                          | 5.270                           | 5.270                          |
| B01425           | Land Revenue   | 34.408              | 438.690                        | 125.000                         | 190.488                        |
| B01427           | Rent Rate & Taxes (BOR)                                | 0.546               | 27.700                         | 27.700                          | 50.000                         |
| <b>B016</b>      | <b>Tax on Profession, Trades and Callin</b>            | <b>895.144</b>      | <b>1,200.000</b>               | <b>1,063.000</b>                | <b>1,500.000</b>               |
| B01601           | Ordinary Collection                                    | 399.869             | 1,200.000                      | 1,063.000                       | 1,500.000                      |
| <b>B017</b>      | <b>Capital Value Tax on immoveable Prc</b>             | <b>180.746</b>      | <b>200.000</b>                 | <b>282.000</b>                  | <b>307.000</b>                 |
| B01701           | Urban  | 176.855             | 195.000                        | 275.000                         | 300.000                        |
| B01703           | Capital Value Tax on Immoveable Assets Urban Residence | 3.643               | 3.000                          | 5.000                           | 5.000                          |
| B01704           | Capital Value Tax on Immoveable-Urban Com              | 0.248               | 2.000                          | 2.000                           | 2.000                          |
| <b>B02</b>       | <b>INDIRECT TAXES</b>                                  | <b>62,174.052</b>   | <b>74,241.221</b>              | <b>80,252.657</b>               | <b>106,431.100</b>             |
| <b>B023</b>      | <b>Sales Tax</b>                                       | <b>40,748.461</b>   | <b>50,000.000</b>              | <b>50,000.000</b>               | <b>60,000.000</b>              |
| B02382           | Transfer of Sale Tax on Services (GST Provincial)      |                     | 4,500.000                      | 4,500.000                       | 4,500.000                      |
| B02386           | General Sales Tax on Services (Provincial)             | 40,748.461          | 45,500.000                     | 45,500.000                      | 55,500.000                     |
| <b>B026</b>      | <b>Provincial Excise</b>                               | <b>51.430</b>       | <b>25.000</b>                  | <b>43.000</b>                   | <b>50.000</b>                  |
| B02612           | License Fee for denatured spirits                      | 0.386               | 4.000                          | 4.000                           | 5.000                          |
| B02613           | Permit Fee for denatured spirits                       | 5.102               | 2.000                          | 6.000                           | 7.000                          |
| B02621           | Duty on Spirits used in the manufacture Medicine       | 5.619               | 3.000                          | 8.000                           | 10.000                         |
| B02623           | Collection of payments for services rendered           | 38.251              | 15.000                         | 24.000                          | 27.000                         |

## V. Details of General Revenue Receipts

Rs. in million

| Object Code      | Description   | Accounts<br>2024-25 | Budget<br>Estimates<br>2025-26 | Revised<br>Estimates<br>2025-26 | Budget<br>Estimates<br>2026-27 |
|------------------|---|---------------------|--------------------------------|---------------------------------|--------------------------------|
| B02625           | Fines Confiscation & Miscellaneous  | 0.452               | 1.000                          | 1.000                           | 1.000                          |
| <b>B027</b>      | <b>Stamp Duty</b>   | <b>2,508.589</b>    | <b>4,251.221</b>               | <b>2,995.557</b>                | <b>4,111.100</b>               |
| <b>B02701-30</b> | <b>Non Judicial</b>   | <b>2,423.421</b>    | <b>3,522.868</b>               | <b>2,869.600</b>                | <b>3,939.100</b>               |
| B02701           | Sale of stamps  | 571.252             | 1,783.034                      | 600.000                         | 1,103.000                      |
| B02702           | Stamps Duties on Bills of Exchange, Cheques and other Commercial                                    | 0.048               | 9.707                          | 3.000                           | 5.000                          |
| B02703           | Stamps Duties leveid under Supplementary Tax Ordinance, 1957  | 1,581.790           | 1,360.000                      | 2,000.000                       | 2,500.000                      |
| B02704           | Other Non-Judicial sale and General Stamps  | 213.707             | 277.000                        | 200.000                         | 250.000                        |
| B02705           | Duty recoverd under rules 10 & 11 of Pak Stamp Rules 1925   | 0.745               | 1.000                          | 2.000                           | 2.500                          |
| B02706           | Duty Document voluntarily brought for Adjudication under Section 31 of Act II1899                   | 0.120               | 1.000                          | 2.000                           | 2.500                          |
| B02707           | Duty on other Immersing Documents   | 31.629              | 50.000                         | 35.000                          | 40.000                         |
| B02713           | Duty leveid on Unstamped or insufficientlystamped Documents under Sections 35, 40 & 48 of Act, 1899 | 1.641               | 2.000                          | 2.500                           | 3.000                          |
| B02715           | Non Judicial  | 2.275               | 3.100                          | 0.250                           | 1.000                          |
| B02716           | Non Judicial Duty on Bill issued by luxury Hotel  | 1.300               | 0.500                          | 0.750                           | 1.000                          |
| B02720           | 2% Stamp Duty on Transfer of Right or Interest realised   | -                   | 9.427                          | 3.000                           | 5.000                          |
| B02721           | Fees and subscription by petition writer & traders in Katchery Compounds                            | 0.030               | 1.000                          | 1.000                           | 1.000                          |
| B02722           | License fee for Storage or Sell Petroleum   | 0.010               | 0.100                          | 0.100                           | 0.100                          |
| B02730           | Others  | 18.874              | 25.000                         | 20.000                          | 25.000                         |
| <b>B02731-99</b> | <b>Judicial</b>   | <b>85.168</b>       | <b>728.353</b>                 | <b>125.957</b>                  | <b>172.000</b>                 |
| B02732           | Court Fees  | 40.195              | 30.000                         | 25.000                          | 30.000                         |
| B02734           | Court Fee realized in Stamps  | 44.630              | 697.396                        | 100.000                         | 141.000                        |
| B02735           | Fines and Penalties   | 0.343               | 0.957                          | 0.957                           | 1.000                          |
| <b>B028</b>      | <b>Motor Vehicles</b>   | <b>2,652.628</b>    | <b>2,935.000</b>               | <b>3,465.100</b>                | <b>5,000.000</b>               |
| <b>B02801-10</b> | <b>Receipts under Motor Vehicles Act</b>  | <b>2,050.583</b>    | <b>2,335.000</b>               | <b>2,825.000</b>                | <b>4,074.000</b>               |
| B02801           | Fee for Registrations   | 513.713             | 640.000                        | 1,000.000                       | 1,500.000                      |
| B02802           | Fees for Miscellaneous Receipts   | 7.876               | -                              | -                               | -                              |
| B02803           | Receipt under Provincial Motor Vehicle Taxation Act   | 971.575             | 1,095.000                      | 1,150.000                       | 1,700.000                      |

## V. Details of General Revenue Receipts

Rs. in million

| Object Code      | Description   | Accounts<br>2024-25 | Budget<br>Estimates<br>2025-26 | Revised<br>Estimates<br>2025-26 | Budget<br>Estimates<br>2026-27 |
|------------------|---|---------------------|--------------------------------|---------------------------------|--------------------------------|
| B02804           | Receipt from Bus and Truck Services                                 | 24.531              | 50.000                         | 25.000                          | 35.000                         |
| B02808           | Motor Driving License Fee (LTV,HTV, PSV etc.)                       | 532.868             | 550.000                        | 650.000                         | 839.000                        |
| <b>B02811-99</b> | <b>Other receipts</b>   | <b>602.045</b>      | <b>600.000</b>                 | <b>640.100</b>                  | <b>926.000</b>                 |
| B02811           | Other receipt on account of Motor Vehicles Fitness Certificates     | 153.952             | 149.900                        | 220.000                         | 350.000                        |
| B02812           | Other receipt on a/c of Route Permit Fee                            | 447.908             | 450.000                        | 420.000                         | 575.000                        |
| B02813           | Recoveries of Overpayment of Transport Deptt                        | 0.185               | 0.100                          | 0.100                           | 1.000                          |
| <b>B030</b>      | <b>Other Indirect Taxes</b>   | <b>16,212.944</b>   | <b>17,030.000</b>              | <b>23,749.000</b>               | <b>37,270.000</b>              |
| <b>B03030</b>    | <b>Infrastrcuture Development Cess</b>                              | <b>10,882.583</b>   | <b>10,000.000</b>              | <b>7,000.000</b>                | <b>20,000.000</b>              |
| B03030           | Infrastrcuture Development Cess                                     | 10,882.583          | 10,000.000                     | 7,000.000                       | 20,000.000                     |
| <b>B03031-40</b> | <b>Electricity</b>  | <b>2,862.438</b>    | <b>5,270.000</b>               | <b>14,985.000</b>               | <b>14,000.000</b>              |
| B03031           | Fee payable under Electricity Rules                                 | 65.907              | 72.000                         | 125.000                         | 150.000                        |
| B03033           | Fee payable for the grant of Certificate                            | 3.751               | 3.000                          | 5.000                           | 5.000                          |
| B03034           | Electricity duty current receipts (WAPDA)                           | 2,744.544           | 2,500.000                      | 1,800.000                       | 1,800.000                      |
| B03035           | Miscellaneous receipts fee  | 48.026              | 55.000                         | 55.000                          | 55.000                         |
| B03036           | Hydel Power Own Generation  | -                   | 2,640.000                      | 13,000.000                      | 11,990.000                     |
| <b>B03051-99</b> | <b>Others, all types</b>  | <b>2,467.923</b>    | <b>1,760.000</b>               | <b>1,764.000</b>                | <b>3,270.000</b>               |
| B03053           | Fees for registration of Real Estates Agencies                      | 18.118              | 20.000                         | 24.000                          | 30.000                         |
| B03056           | Tax on Hotels levied under Finance Act 1965                         | 95.070              | 120.000                        | 120.000                         | 220.000                        |
| B03066           | Tax on advertisement on Electronic Media                            | 3.473               | 12.400                         | 10.000                          | 10.000                         |
| B03080           | Tobacco Development Cess  | 2,347.650           | 1,600.000                      | 1,600.000                       | 3,000.000                      |
| B03089           | Fees, Fines not specified elsewhere on newspapers press etc.        | -                   | 4.550                          | 4.550                           | 4.500                          |
| B03090           | fee for Registration of newspapers/press etc                        | 3.612               | 3.000                          | 5.400                           | 5.450                          |
| B03091           | Recoveries of Overpayment of Information Deptt                      | -                   | 0.050                          | 0.050                           | 0.050                          |
|                  | <b>NON-TAX REVENUE</b>  | <b>28,530.627</b>   | <b>45,500.000</b>              | <b>52,351.301</b>               | <b>66,480.000</b>              |
| <b>C01</b>       | <b>INCOME FROM PROPERTY AND ENTERPRISE</b>                          | <b>3,617.480</b>    | <b>16,600.000</b>              | <b>22,600.000</b>               | <b>28,675.000</b>              |
| C01416           | SNGPL - Others Loan   | 23.981              | 2.093                          | -                               | -                              |
| <b>C015</b>      | <b>Interest on Loans &amp; Advan. to Non-Financial Institutions</b> | <b>-</b>            | <b>16.044</b>                  | <b>-</b>                        | <b>-</b>                       |

## V. Details of General Revenue Receipts

Rs. in million

| Object Code      | Description   | Accounts<br>2024-25 | Budget<br>Estimates<br>2025-26 | Revised<br>Estimates<br>2025-26 | Budget<br>Estimates<br>2026-27 |
|------------------|---|---------------------|--------------------------------|---------------------------------|--------------------------------|
| C01529           | Others - Interest on Loans and advances to Non-Financial Institutes     | -                   | 16.044                         | -                               | -                              |
| <b>C016</b>      | <b>Interest on Loans &amp; Advances to Government Servant</b>           | <b>0.595</b>        | <b>2.000</b>                   | <b>6.000</b>                    | <b>6.670</b>                   |
| C01601           | House Building Advance  | 0.315               | 1.145                          | 3.000                           | 3.820                          |
| C01602           | Motor Car Advance   | 0.116               | 0.695                          | 2.500                           | 2.320                          |
| C01603           | Motor Cycle/Scooter advance   | 0.164               | 0.160                          | 0.500                           | 0.530                          |
| <b>C018</b>      | <b>Interest on Loan -Others</b>   | <b>2,207.554</b>    | <b>2,998.000</b>               | <b>8,994.000</b>                | <b>9,993.330</b>               |
| C01803           | Interest realized on investment of Cash Balances                        | 2,207.554           | 2,998.000                      | 8,994.000                       | 9,993.330                      |
| <b>C019</b>      | <b>Dividends</b>  | <b>1,385.350</b>    | <b>13,581.863</b>              | <b>13,600.000</b>               | <b>18,675.000</b>              |
| C01902           | Dividend from Govt. Investment (Non Financial Institutions & BOK)       | 1,385.350           | 13,578.863                     | 13,597.000                      | 18,671.000                     |
| C01902           | 4% return on assets transferred to WAPDA                                | -                   | 3.000                          | 3.000                           | 4.000                          |
| <b>C02</b>       | <b>RECEIPTS FROM CIVIL ADMINISTRATION AND OTHER</b>                     | <b>6,398.456</b>    | <b>8,954.100</b>               | <b>9,365.001</b>                | <b>11,229.000</b>              |
| <b>C021</b>      | <b>General Administration Receipts - Organs of State</b>                | <b>91.647</b>       | <b>220.000</b>                 | <b>220.000</b>                  | <b>299.000</b>                 |
| C02101           | Organs of State - Examination Fee realized by Public Service Commission | 91.647              | 220.000                        | 220.000                         | 299.000                        |
| <b>C022</b>      | <b>General Administration Receipts- Fiscal</b>                          | <b>899.330</b>      | <b>900.000</b>                 | <b>1,100.000</b>                | <b>1,325.000</b>               |
| <b>C02201-10</b> | <b>Receipts of Fiscal Administration- Audit</b>                         | <b>49.087</b>       | <b>100.000</b>                 | <b>100.000</b>                  | <b>125.000</b>                 |
| C02206           | Audit - Other   | 49.087              | 100.000                        | 100.000                         | 125.000                        |
| <b>C02241-50</b> | <b>Receipts in Aid of Superannuation</b>                                | <b>850.123</b>      | <b>800.000</b>                 | <b>1,000.000</b>                | <b>1,200.000</b>               |
| C02241           | Contribution of pension and gratuities                                  | 284.932             | 800.000                        | 1,000.000                       | 1,200.000                      |
| <b>C023</b>      | <b>General Administration Receipts- Economic</b>                        | <b>40.295</b>       | <b>60.000</b>                  | <b>60.000</b>                   | <b>75.000</b>                  |
| C02306           | Receipt under Weights, Measures & Trade Employees Act                   | 40.295              | 60.000                         | 60.000                          | 75.000                         |
| <b>C026</b>      | <b>Law and Order Receipts</b>   | <b>2,792.422</b>    | <b>3,728.000</b>               | <b>3,934.000</b>                | <b>4,820.000</b>               |
| <b>C02601-20</b> | <b>Justice</b>  | <b>308.302</b>      | <b>451.000</b>                 | <b>452.000</b>                  | <b>600.000</b>                 |
| C02601           | Sale proceeds of unclaimed and Escheated Property                       | 0.036               | 0.500                          | 1.250                           | 1.500                          |
| C02604           | General fees fines and Forfeitures                                      | 278.636             | 350.000                        | 350.000                         | 478.500                        |
| C02610           | Recoveries of overpayments  | 8.565               | 14.500                         | 14.750                          | 20.000                         |
| C02613           | Others  | 21.065              | 86.000                         | 86.000                          | 100.000                        |
| <b>C02631-45</b> | <b>Police Department Receipts</b>                                       | <b>2,464.862</b>    | <b>3,267.000</b>               | <b>3,470.000</b>                | <b>4,200.000</b>               |

## V. Details of General Revenue Receipts

Rs. in million

| Object Code      | Description   | Accounts<br>2024-25 | Budget<br>Estimates<br>2025-26 | Revised<br>Estimates<br>2025-26 | Budget<br>Estimates<br>2026-27 |
|------------------|---|---------------------|--------------------------------|---------------------------------|--------------------------------|
| C02634           | Police supplied to public departments,<br>Private Companies and persons     | 492.454             | 700.000                        | 550.000                         | 700.000                        |
| C02636           | Fee Fine & Forfeitures  | 10.947              | 25.000                         | 100.000                         | 120.000                        |
| C02637           | Motor driving License   | 492.154             | 500.000                        | 750.000                         | 950.000                        |
| C02638           | Traffic fines   | 1,230.436           | 1,800.000                      | 1,800.000                       | 2,100.000                      |
| C02640           | Recoveries of overpayments  | 224.931             | 222.000                        | 250.000                         | 300.000                        |
| C02642           | Others  | 13.940              | 20.000                         | 20.000                          | 30.000                         |
| <b>C02656-65</b> | <b>Jails</b>  | <b>19.258</b>       | <b>10.000</b>                  | <b>12.000</b>                   | <b>20.000</b>                  |
| C02656           | Sale proceeds of Articles<br>manufactured in Jail                           | 0.184               | 0.100                          | 0.500                           | 0.500                          |
| C02659           | Recoveries of overpayments  | 10.292              | 9.900                          | 11.500                          | 19.500                         |
| <b>C027</b>      | <b>Community Services Receipts</b>  | <b>835.021</b>      | <b>1,115.000</b>               | <b>1,120.000</b>                | <b>1,400.000</b>               |
| <b>C02701-10</b> | <b>Works-Building</b>   | <b>432.713</b>      | <b>510.000</b>                 | <b>570.000</b>                  | <b>685.000</b>                 |
| C02701           | Building Rent   | 192.908             | 200.000                        | 220.000                         | 285.000                        |
| C02706           | Others  | 226.095             | 310.000                        | 350.000                         | 400.000                        |
| <b>C02711-20</b> | <b>Works-Communications</b>   | <b>36.851</b>       | <b>155.000</b>                 | <b>95.000</b>                   | <b>115.000</b>                 |
| C02716           | Others  | 25.080              | 140.000                        | 80.000                          | 100.000                        |
| C02719           | Receipts from Work Shop   | 9.386               | 15.000                         | 15.000                          | 15.000                         |
| <b>C02721-30</b> | <b>Public Health</b>  | <b>365.457</b>      | <b>450.000</b>                 | <b>455.000</b>                  | <b>600.000</b>                 |
| C02726           | Others  | 341.337             | 450.000                        | 455.000                         | 600.000                        |
| <b>C028</b>      | <b>Social Services</b>  | <b>1,670.004</b>    | <b>2,783.100</b>               | <b>2,783.001</b>                | <b>3,085.000</b>               |
| <b>C02801-24</b> | <b>Education</b>  | <b>1,059.555</b>    | <b>1,583.100</b>               | <b>1,583.001</b>                | <b>1,585.000</b>               |
| C02801           | Fees Govt. University Art Colleges<br>(Higher)                              | 306.849             | 650.000                        | 484.317                         | 484.317                        |
| C02803           | Fees Govt. Secondary Schools<br>(including Intermediate<br>Classes/Schools) | 64.540              | 70.000                         | 70.000                          | 71.900                         |
| C02808           | Receipts from Commerce Colleges   | 33.744              | 40.000                         | 55.351                          | 55.351                         |
| C02812           | Education-General Hostel Fees<br>(Bureau<br>of Curriculum)                  | 15.359              | 12.800                         | 12.800                          | 12.800                         |

## V. Details of General Revenue Receipts

Rs. in million

| Object Code      | Description  | Accounts<br>2024-25 | Budget<br>Estimates<br>2025-26 | Revised<br>Estimates<br>2025-26 | Budget<br>Estimates<br>2026-27 |
|------------------|--|---------------------|--------------------------------|---------------------------------|--------------------------------|
| C02813           | Education-General Admission Fees (Higher)                | 174.786             | 208.000                        | 276.753                         | 276.753                        |
| C02814           | Education-General Recoveries of overpayments (Higher)    | 374.170             | 490.000                        | 539.668                         | 539.668                        |
| C02818           | Others (Higher)  | 86.940              | 108.000                        | 138.376                         | 138.376                        |
| C02819           | Receipts from Boys Secondary Schools                     | 0.080               | 0.100                          | 0.100                           | 0.100                          |
| C02820           | Receipts from Girls Secondary Schools                    | 0.012               | 0.100                          | 0.100                           | 0.100                          |
| C02823           | Receipts from Archives                                   | 1.080               | 2.000                          | 2.768                           | 2.768                          |
| C02824           | Receipts from Libraries (Higher)                         | 1.390               | 2.000                          | 2.768                           | 2.768                          |
| <b>C02825-75</b> | <b>Health</b>  | <b>610.449</b>      | <b>1,200.000</b>               | <b>1,200.000</b>                | <b>1,500.000</b>               |
| C02841           | Health-Other Receipts (all DHOs)                         | 110.026             | 290.000                        | 290.000                         | 290.000                        |
| C02845           | Health Hospital Receipts (all DHQs Hospitals)            | 5.872               | 27.000                         | 27.000                          | 28.500                         |
| C02851           | Health-Medical Colleges                                  | 16.725              | 20.000                         | 20.000                          | 30.000                         |
| C02852           | Health Dental College                                    | 1.013               | -                              |                                 |                                |
| C02854           | Health-Medical Schools                                   | 7.967               | 13.000                         | 13.000                          | 13.000                         |
| C02875           | Health - Hospital Receipts                               | 1.919               | 850.000                        | 850.000                         | 1,138.500                      |
| <b>C029</b>      | <b>Social Services Miscellaneous</b>                     | <b>69.737</b>       | <b>148.000</b>                 | <b>148.000</b>                  | <b>225.000</b>                 |
| <b>C02901-30</b> | <b>Manpower Management</b>                               | <b>35.165</b>       | <b>60.000</b>                  | <b>60.000</b>                   | <b>75.000</b>                  |
| C02905           | Receipts under the West Pakistan Ordinance, 1969         | 34.751              | 60.000                         | 60.000                          | 75.000                         |
| <b>C02951-70</b> | <b>Social Security &amp; Social Welfare Measures</b>     | <b>34.572</b>       | <b>88.000</b>                  | <b>88.000</b>                   | <b>150.000</b>                 |
| C02954           | Penalties under KP Consumers protection Act 1997         | 34.572              | 88.000                         | 88.000                          | 150.000                        |
| <b>C03</b>       | <b>MISCELLANEOUS RECEIPTS</b>                            | <b>18,514.691</b>   | <b>19,945.900</b>              | <b>20,386.300</b>               | <b>26,576.000</b>              |
| <b>C031</b>      | <b>Economic Services Receipts Food &amp; Agriculture</b> | <b>255.571</b>      | <b>305.000</b>                 | <b>314.400</b>                  | <b>546.000</b>                 |
| <b>C03101-4</b>  | <b>Food</b>  | <b>0.522</b>        | <b>1.000</b>                   | <b>1.000</b>                    | <b>1.000</b>                   |
| C03102           | Recoveries of overpayments                               | 0.522               | 1.000                          | 1.000                           | 1.000                          |
| <b>C03116-50</b> | <b>Agriculture</b>                                       | <b>255.049</b>      | <b>304.000</b>                 | <b>313.400</b>                  | <b>545.000</b>                 |
| C03118           | Receipts from Agriculture/seed Farms                     | 68.632              | 100.000                        | 100.000                         | 165.000                        |

## V. Details of General Revenue Receipts

Rs. in million

| Object Code      | Description   | Accounts<br>2024-25 | Budget<br>Estimates<br>2025-26 | Revised<br>Estimates<br>2025-26 | Budget<br>Estimates<br>2026-27 |
|------------------|---|---------------------|--------------------------------|---------------------------------|--------------------------------|
| C03120           | Receipts from Agriculture/Engineering/<br>Machinery             | 52.397              | 36.400                         | 36.400                          | 70.000                         |
| C03122           | Receipts from Research operation                                | 97.421              | 115.000                        | 115.000                         | 220.000                        |
| C03123           | Receipts from Plant protection<br>operation                     | 17.657              | 20.000                         | 25.000                          | 35.000                         |
| C03133           | Agriculture Receipts from on Farm<br>Management Project         | 2.552               | 2.600                          | 4.000                           | 5.000                          |
| C03134           | Agriculture-Recoveries of<br>overpayments                       | 8.131               | 10.000                         | 13.000                          | 20.000                         |
| C03136           | Agriculture - Other   | 7.121               | 20.000                         | 20.000                          | 30.000                         |
| <b>C032</b>      | <b>Economic Serv: Receipts Fish: &amp;<br/>Animal Husbandry</b> | <b>374.387</b>      | <b>388.000</b>                 | <b>489.000</b>                  | <b>700.000</b>                 |
| <b>C03201-20</b> | <b>Fisheries</b>  | <b>118.356</b>      | <b>130.000</b>                 | <b>175.000</b>                  | <b>240.000</b>                 |
| C03201           | Ordinary Receipts   | 100.345             | 120.000                        | 150.000                         | 210.000                        |
| C03205           | Others  | 16.683              | 10.000                         | 25.000                          | 30.000                         |
| <b>C03221-50</b> | <b>Animal Husbandry</b>   | <b>256.031</b>      | <b>258.000</b>                 | <b>314.000</b>                  | <b>460.000</b>                 |
| C03223           | Receipts from Livestock Farms                                   | 156.932             | 180.000                        | 200.000                         | 300.000                        |
| C03225           | Receipts from Research Institute                                | 2.621               | 3.000                          | 4.000                           | 6.000                          |
| C03226           | Receipts from transferred Agricultural<br>Farms                 | 20.596              | 20.000                         | 25.000                          | 35.000                         |
| C03227           | Insemination Fees   | 41.407              | 45.000                         | 70.000                          | 84.000                         |
| C03229           | Recoveries of overpayment                                       | 4.264               | -                              |                                 | 10.000                         |
| C03231           | Others  | 30.211              | 10.000                         | 15.000                          | 25.000                         |
| <b>C033</b>      | <b>Economic Services Receipts Forest<br/>Environment</b>        | <b>614.337</b>      | <b>866.000</b>                 | <b>896.000</b>                  | <b>1,200.000</b>               |
| <b>C03301-70</b> | <b>Forest</b>   | <b>614.337</b>      | <b>866.000</b>                 | <b>896.000</b>                  | <b>1,200.000</b>               |
| C03301           | Timber removal Agencies-Timber                                  | 42.781              | 125.000                        | 40.000                          | 50.000                         |
| C03302           | Timber removal Agencies-Firewood &<br>Charcoal                  | -                   | 1.000                          | 1.000                           | 2.000                          |
| C03307           | Timber removal Purchaser-Timber                                 | 87.094              | 165.000                        | 200.000                         | 250.000                        |
| C03311           | Timber removal Purchaser-Honey,<br>Herbs and Medicinal plants   | 11.740              | 8.000                          | 8.000                           | 10.000                         |
| C03314           | Drift. waif wood & confiscated Forest<br>Produce-Sale           | 94.729              | 100.000                        | 100.000                         | 100.000                        |
| C03315           | Revenue from Forests not managed by<br>Govt.                    | 0.975               | 7.000                          | 7.000                           | 10.000                         |
| C03321           | Fines and Forfeitures (except fines by<br>court)                | 5.689               | 7.000                          | 7.000                           | 10.000                         |
| C03322           | Compensation under Forest Act<br>including fines by Courts      | 101.888             | 143.000                        | 143.000                         | 200.000                        |
| C03326           | Rent of Buildings, Shops, Lands and<br>Water                    | 3.471               | 30.000                         | 10.000                          | 15.000                         |
| C03327           | Receipts under Wild Birds and Wild<br>Animals Protection Act    | 197.411             | 150.000                        | 250.000                         | 330.000                        |
| C03328           | Recoveries of overpayment                                       | -                   | -                              | -                               | 15.000                         |

## V. Details of General Revenue Receipts

Rs. in million

| Object Code      | Description  | Accounts<br>2024-25 | Budget<br>Estimates<br>2025-26 | Revised<br>Estimates<br>2025-26 | Budget<br>Estimates<br>2026-27 |
|------------------|--|---------------------|--------------------------------|---------------------------------|--------------------------------|
| C03329           | Collection of payments for services rendered   | 0.420               | 7.000                          | 7.000                           | 8.000                          |
| C03370           | Other receipts   | 67.535              | 123.000                        | 123.000                         | 200.000                        |
| <b>C034</b>      | <b>Economic Services Receipts<br/>Cooperation, Irrigation &amp; Embankment-<br/>Drainage-Works</b> | <b>414.424</b>      | <b>620.000</b>                 | <b>540.000</b>                  | <b>650.000</b>                 |
| <b>C03431-60</b> | <b>Irrigation Works</b>  | <b>414.291</b>      | <b>620.000</b>                 | <b>540.000</b>                  | <b>650.000</b>                 |
| C03431           | Direct receipts on account of water rates  | 300.377             | 400.000                        | 400.000                         | 500.000                        |
| C03432           | Water Use Charges of Malakand-III Hydel Power Station  | 99.012              | 130.000                        | 130.000                         | 140.000                        |
| C03434           | Others   | 14.902              | 90.000                         | 10.000                          | 10.000                         |
| <b>C035</b>      | <b>Economic Services Receipts Others</b>   | <b>490.238</b>      | <b>582.000</b>                 | <b>884.000</b>                  | <b>1,155.000</b>               |
| <b>C03506-10</b> | <b>Industrial and Mineral Resources</b>  | <b>202.877</b>      | <b>250.000</b>                 | <b>550.000</b>                  | <b>675.000</b>                 |
| C03507           | Receipts under Excise Duty on Mines (Labour Welfare) Act 1967                                      | 202.060             | 250.000                        | 550.000                         | 675.000                        |
| <b>C03511-25</b> | <b>Printing</b>  | <b>163.730</b>      | <b>250.000</b>                 | <b>252.000</b>                  | <b>365.000</b>                 |
| C03515           | Sale of Forms and Registers  | 1.226               | 0.500                          | 2.500                           | 2.500                          |
| C03519           | Press receipts   | 157.574             | 249.000                        | 249.000                         | 362.000                        |
| C03523           | Other  | 1.586               | 0.500                          | 0.500                           | 0.500                          |
| <b>C03541-50</b> | <b>Industries</b>  | <b>123.631</b>      | <b>82.000</b>                  | <b>82.000</b>                   | <b>115.000</b>                 |
| C03544           | Fees of Inspection of Boilers  | 8.731               | 12.000                         | 12.000                          | 20.000                         |
| C03545           | Fees under Partnership Act 1932  | 9.647               | 12.000                         | 12.000                          | 20.000                         |
| C0350C           | Fee of registration/renewal etc of Stone Crusher   | 8.681               | 8.000                          | 8.000                           | 15.000                         |
| C03550           | Technical Education  | 21.886              | 50.000                         | 50.000                          | 60.000                         |
| <b>C038</b>      | <b>Others</b>  | <b>16,365.734</b>   | <b>17,184.900</b>              | <b>17,262.900</b>               | <b>22,325.000</b>              |
| C03808           | Receipts under the Mines and Oil-fields and Mineral Development Act 1948                           | 9,798.115           | 12,400.000                     | 12,400.000                      | 15,800.000                     |
| C0380A           | Water Charges on Extraction of Water   | 27.846              | 30.900                         | 30.900                          | 45.000                         |
| C0380E           | Receipts from levy of Excise Duty imposed under Section-30(A) Mines Act                            | 10.998              | 10.000                         | 20.000                          | 25.000                         |
| C0380K           | Godown Reg./Revnu Fee  | 5.921               | 50.000                         | 50.000                          | 75.000                         |

## V. Details of General Revenue Receipts

Rs. in million

| Object Code                           | Description   | Accounts<br>2024-25  | Budget<br>Estimates<br>2025-26 | Revised<br>Estimates<br>2025-26 | Budget<br>Estimates<br>2026-27 |
|---------------------------------------|---|----------------------|--------------------------------|---------------------------------|--------------------------------|
| C03811                                | Sugarcane development cess                                | 210.400              | 258.000                        | 325.000                         | 493.000                        |
| C03815                                | Other receipts Collection charges of sugarcane Dev. Cess  | -                    | 6.000                          | 6.000                           | 6.000                          |
| C03835                                | Arms License Fees   | 2,287.412            | 2,500.000                      | 2,500.000                       | 2,969.000                      |
| C03844                                | Copying Agency Accounts                                   | 0.168                | 1.000                          | 1.000                           | 1.000                          |
| C03847                                | Sand and Quarry Fees                                      | 738.179              | 1,340.000                      | 1,340.000                       | 1,500.000                      |
| C03857                                | Registration Fee for Private Security Companies           | 0.650                | 0.700                          | 1.000                           | 1.000                          |
| C03867                                | Fee for renewal of licences of Private Security Companies | 5.617                | 8.300                          | 9.000                           | 10.000                         |
| C03870                                | Others  | 1,278.220            | 80.000                         | 80.000                          | 200.000                        |
| C03874                                | Receipts from Sport Department                            | -                    | 500.000                        | 500.000                         | 1,200.000                      |
| <b>TOTAL GENERAL REVENUE RECEIPTS</b> |   | <b>1,299,708.208</b> | <b>1,795,929.200</b>           | <b>1,575,525.151</b>            | <b>1,879,349.000</b>           |

## VI. Developmental Receipts (Grants & Loans)

Rs. in million

| Object Code | Description  | Accounts 2024-25  | Budget Estimates 2025-26 | Revised Estimates 2025-26 | Budget Estimates 2026-27 |
|-------------|--|-------------------|--------------------------|---------------------------|--------------------------|
| <b>C03</b>  | <b>Miscellaneous Receipts</b>                                      | <b>79,779.959</b> | <b>147,567.000</b>       | <b>179,844.400</b>        | <b>101,717.300</b>       |
| <b>C036</b> | <b>Grants</b>  | <b>79,779.959</b> | <b>147,567.000</b>       | <b>179,844.400</b>        | <b>101,717.300</b>       |
| C03601      | Foreign Projects Assistance  | 3,697.474         | 7,752.310                | 30,427.400                | 4,898.103                |
| C03601      | Foreign Grants (Merged District)                                   | -                 | 4,181.800                | 2,173.000                 | 4,547.200                |
| C03603      | Development Grants (PSDP)  | 6,767.006         | 3,292.890                | 8,404.000                 | 5,188.000                |
| C03603      | Developmental Grants from Federal Govt. for Merged Districts (ADP) | 27,000.000        | 39,600.000               | 42,543.000                | 34,800.000               |
| C03603      | Developmental Grants from Federal Govt. for Merged Districts (AIP) | 42,315.479        | 50,000.000               | 53,557.000                | 52,284.000               |
| C03603      | 3% Share AIP   | -                 | 42,740.000               | 42,740.000                |                          |
| <b>5</b>    | <b>Total Development Revenue Receipts(Grants)</b>                  | <b>79,779.959</b> | <b>147,567.000</b>       | <b>179,844.400</b>        | <b>101,717.300</b>       |
| <hr/>       |  |                   |                          |                           |                          |
| <b>E03</b>  | <b>DEBT</b>  | <b>98,896.052</b> | <b>165,253.800</b>       | <b>131,281.449</b>        | <b>140,574.700</b>       |
| <b>E033</b> | <b>Permanent Debt-Foreign</b>                                      | <b>98,896.052</b> | <b>165,253.800</b>       | <b>131,281.449</b>        | <b>140,574.700</b>       |
| E03302      | Foreign Projects Assistance (Loans)                                | 98,896.052        | 164,077.890              | 130,892.760               | 140,284.700              |
| E03302      | Foreign Loans for Merged Districts                                 | -                 | 1,176.000                | 389.200                   | 290.000                  |
| <b>6</b>    | <b>Total Development Capital Receipts (Loans)</b>                  | <b>98,896.052</b> | <b>165,253.800</b>       | <b>131,281.449</b>        | <b>140,574.700</b>       |

## VII. Capital Receipts (Account No. I & II)

Rs. in million

| Object Code                               | Description  | Accounts<br>2024-25  | Budget<br>Estimates<br>2025-26 | Revised<br>Estimates<br>2025-26 | Budget<br>Estimates<br>2026-27 |
|---|--|----------------------|--------------------------------|---------------------------------|--------------------------------|
| <b>CAPITAL RECEIPTS (ACCOUNT NO.I)</b>    |  | <b>4,344.460</b>     | <b>10,250.000</b>              | <b>349.000</b>                  | <b>359.000</b>                 |
| E01- E02- E03                             | <b>Recoveries of Investments, Loans &amp; Advances and Domestic Debt</b> | 4,344.460            | 10,250.000                     | 349.000                         | 359.000                        |
| E01                                       | Recoveries of Investments  | -                    | -                              | -                               | -                              |
| E02                                       | <b>Recoveries of Loans &amp; Advances</b>                                | 4,344.460            | 250.000                        | 349.000                         | 359.000                        |
| E024                                      | <b>From Non-financial Institutes</b>                                     | 4,125.908            | 79.650                         | -                               | -                              |
| E02401                                    | Domestic Loans   | 4,125.908            | 79.650                         | -                               | -                              |
| E025                                      | <b>From Government servants</b>  | 218.552              | 170.350                        | 349.000                         | 359.000                        |
| E02501                                    | House Building Advance   | 125.048              | 100.000                        | 205.000                         | 215.000                        |
| E02502                                    | Motor Car Advance  | 50.073               | 35.000                         | 72.000                          | 72.000                         |
| E02503                                    | Motor Cycle/Scooter Advance  | 43.338               | 35.000                         | 61.920                          | 61.920                         |
| E02504                                    | Cycle Advance  | 0.093                | 0.350                          | 1.080                           | 1.080                          |
| E03                                       | <b>Debt</b>  | -                    | <b>10,000.000</b>              | -                               | -                              |
| E031                                      | <b>Domestic Debt</b>   | -                    | -                              | -                               | -                              |
| E032                                      | <b>Floating Debt</b>   | -                    | <b>10,000.000</b>              | -                               | -                              |
| E03209                                    | Ways & Means Advance from Federal Government                             | -                    | 10,000.000                     | -                               | -                              |
| 7   | <b>Total Capital Receipts (Account No.I)</b>                             | <b>4,344.460</b>     | <b>10,250.000</b>              | <b>349.000</b>                  | <b>359.000</b>                 |
| <b>CAPITAL RECEIPTS (ACCOUNT NO.II)</b>   |  | -                    | <b>113,189.000</b>             | <b>113,587.197</b>              | <b>113,601.027</b>             |
| E01                                       | <b>Recoveries of Investments</b>   | -                    | <b>113,189.000</b>             | <b>113,587.197</b>              | <b>113,601.027</b>             |
| E012                                      | <b>State Trading Schemes Receipts</b>                                    | -                    | <b>113,189.000</b>             | <b>113,587.197</b>              | <b>113,601.027</b>             |
| E01202                                    | Provincial   | -                    | 113,176.000                    | 113,587.197                     | 113,601.027                    |
| E01203                                    | Others   | -                    | 13.000                         | -                               | -                              |
| <b>Total Provincial Consolidated Fund</b> |  | <b>1,482,728.679</b> | <b>2,119,000.000</b>           | <b>1,887,000.000</b>            | <b>2,122,000.000</b>           |
| Account No.I                              |  | 1,482,728.679        | 2,119,000.000                  | 1,887,000.000                   | 2,122,000.000                  |
| Account No.II                             |  | 5,606.294            | 113,189.000                    | 113,587.197                     | 113,601.027                    |

## VIII. Current Revenue Expenditure

Rs. in million

| Function Code | Description  | Accounts 2024-25     | Budget Estimates 2025-26 | Revised Estimates 2025-26 | Budget Estimates 2026-27 |
|---------------|--|----------------------|--------------------------|---------------------------|--------------------------|
| <b>A</b>      | <b>Current Revenue Expenditure.</b>  | <b>1,195,740.228</b> | <b>1,364,650.000</b>     | <b>1,391,942.759</b>      | <b>1,600,347.000</b>     |
| <b>01</b>     | <b>General Public Service</b>  | <b>728,020.486</b>   | <b>731,966.711</b>       | <b>731,548.381</b>        | <b>826,023.340</b>       |
| 011           | Executive and legislative organs, financial and fiscal affairs, external affairs | 189,122.789          | 230,199.565              | 226,551.017               | 253,588.792              |
|               | - Voted  |                      |                          |                           |                          |
|               | - Charged  | 44,455.659           | 52,536.094               | 55,568.659                | 58,750.303               |
| 014           | Transfers  | 486,765.002          | 437,443.689              | 437,566.919               | 499,011.224              |
|               | - Voted  |                      |                          |                           |                          |
|               | - Charged  | 798.559              | 1,264.300                | 1,263.841                 | 1,354.300                |
| 015           | General Services   | 6,409.195            | 10,026.981               | 10,087.821                | 12,792.383               |
| 019           | General public services not elsewhere defined                                    | 469.283              | 496.082                  | 510.124                   | 526.338                  |
| <b>02</b>     | <b>Civil Defence</b>   | <b>351.162</b>       | <b>478.567</b>           | <b>448.822</b>            | <b>519.975</b>           |
| 022           | Civil Defence  | 351.162              | 478.567                  | 448.822                   | 519.975                  |
| <b>03</b>     | <b>Public order and safety affairs</b>   | <b>152,143.371</b>   | <b>184,012.075</b>       | <b>201,757.320</b>        | <b>212,838.392</b>       |
| 031           | Law Courts   | 13,622.612           | 13,377.246               | 17,816.763                | 15,201.482               |
|               | - Voted  |                      |                          |                           |                          |
|               | - Charged  | 3,222.268            | 2,984.321                | 5,489.664                 | 4,207.468                |
| 032           | Police   | 121,294.448          | 153,046.627              | 162,242.515               | 175,084.471              |
|               | - Voted  |                      |                          |                           |                          |
|               | - Charged  | -                    | -                        | -                         | -                        |
| 034           | Prison administration and operation  | 8,423.242            | 9,390.398                | 9,877.444                 | 10,719.274               |
| 036           | Administration of Public Order   | 5,419.042            | 4,999.463                | 6,135.171                 | 7,385.276                |
|               | - Voted  |                      |                          |                           |                          |
|               | - Charged  | 161.759              | 214.020                  | 195.763                   | 240.421                  |
| <b>04</b>     | <b>Economic Affairs</b>  | <b>47,272.514</b>    | <b>76,826.991</b>        | <b>78,190.123</b>         | <b>94,774.953</b>        |
| 041           | General Economic, Commercial & Labour affairs                                    | 1,731.810            | 1,027.326                | 1,214.178                 | 3,649.710                |
| 042           | Agriculture, Food, Irrigation, Forestry and Fishing                              | 24,159.582           | 43,499.204               | 41,940.921                | 51,046.993               |
| 043           | Fuel and Energy  | 335.102              | 687.089                  | 1,031.795                 | 1,367.180                |
| 044           | Mining and Manufacturing   | 1,806.755            | 3,910.964                | 3,710.996                 | 3,328.264                |
| 045           | Construction and Transport   | 18,438.059           | 25,795.060               | 27,840.624                | 33,248.550               |
| 046           |  | 10.000               | 10.000                   | 10.000                    | 10.000                   |
|               | - Charged  |                      |                          |                           |                          |
| 047           | Other industries   | 791.206              | 1,897.348                | 2,441.609                 | 2,124.256                |
| <b>05</b>     | <b>Environment Protection</b>  | <b>216.120</b>       | <b>301.678</b>           | <b>262.658</b>            | <b>321.955</b>           |
| 053           | Pollution Abatement  | 216.120              | 301.678                  | 262.658                   | 321.955                  |
| <b>06</b>     | <b>Housing and community amenities</b>   | <b>16,519.554</b>    | <b>27,660.859</b>        | <b>22,419.035</b>         | <b>32,442.940</b>        |
| 061           | Housing Development  | 92.248               | 1,429.893                | 1,421.095                 | 1,410.986                |
| 062           | Community Development  | 93.294               | 7,634.917                | 3,064.666                 | 10,302.637               |
| 063           | Water Supply   | 16,334.012           | 18,596.049               | 17,933.274                | 20,729.317               |

## VIII. Current Revenue Expenditure

Rs. in million

| Function Code | Description  | Accounts<br>2024-25  | Budget<br>Estimates<br>2025-26 | Revised Estimates<br>2025-26 | Budget<br>Estimates<br>2026-27 |
|---------------|--|----------------------|--------------------------------|------------------------------|--------------------------------|
| <b>07</b>     | <b>Health</b>                                      | <b>152,381.739</b>   | <b>205,536.008</b>             | <b>204,822.841</b>           | <b>260,268.456</b>             |
| 071           | Medical Products, Appliances and Equipment         | 162.092              | 182.918                        | 213.813                      | 201.980                        |
| 073           | Hospital Services                                  | 92,491.040           | 130,450.755                    | 124,488.250                  | 163,697.138                    |
| 074           | Public Health Services                             | 7,012.510            | 8,914.606                      | 10,622.416                   | 10,579.553                     |
| 076           | Health Administration                              | 52,716.097           | 65,987.729                     | 69,498.362                   | 85,789.785                     |
| <b>08</b>     | <b>Recreation, culture and religion</b>            | <b>5,060.207</b>     | <b>5,409.921</b>               | <b>6,138.310</b>             | <b>7,778.015</b>               |
| 081           | Recreational and sporting services                 | 1,040.770            | 622.581                        | 985.385                      | 740.706                        |
| 082           | Cultural Services                                  | 116.554              | 530.535                        | 388.350                      | 754.838                        |
| 083           | Broadcasting and Publishing                        | 668.578              | 458.061                        | 492.079                      | 975.817                        |
| 084           | Religious affairs                                  | 2,773.288            | 3,353.808                      | 3,112.479                    | 3,636.187                      |
| 086           | Administration of Information, Recreation, Culture | 461.017              | 444.936                        | 1,160.017                    | 1,670.467                      |
| <b>09</b>     | <b>Education affairs and services</b>              | <b>67,053.753</b>    | <b>87,997.436</b>              | <b>86,031.474</b>            | <b>109,922.466</b>             |
| 091           | Pre-primary & primary education affairs & services | 825.222              | 894.773                        | 859.192                      | 987.822                        |
| 092           | Secondary education affairs and services           | 879.324              | 963.899                        | 1,046.999                    | 1,249.257                      |
| 093           | Tertiary education affairs and services            | 45,637.525           | 66,714.293                     | 55,557.557                   | 84,193.243                     |
| 094           | Education Services not definable by Level          | 1,398.641            | 1,650.195                      | 1,487.644                    | 1,808.452                      |
| 095           | Subsidiary services to education                   | 712.021              | 820.027                        | 990.151                      | 930.088                        |
| 096           | Administration                                     | 17,601.020           | 16,954.249                     | 26,089.931                   | 20,753.604                     |
| <b>10</b>     | <b>Social Protection</b>                           | <b>26,721.321</b>    | <b>44,459.754</b>              | <b>60,323.795</b>            | <b>55,456.508</b>              |
| 107           | Administration                                     | 14,517.953           | 31,039.482                     | 42,426.738                   | 34,046.729                     |
| 108           | Others   | 12,203.368           | 13,420.272                     | 17,897.057                   | 21,409.779                     |
|               | <b>Total Current Revenue Expenditure</b>           | <b>1,195,740.228</b> | <b>1,364,650.000</b>           | <b>1,391,942.759</b>         | <b>1,600,347.000</b>           |
|               | <b>Net Current Revenue Account</b>                 | <b>103,967.980</b>   | <b>431,279.200</b>             | <b>183,582.392</b>           | <b>279,002.000</b>             |

## IX. Details of Current Revenue Expenditure

Rs. in million

| Function Code | Description   | Demand No. | Accounts 2024-25     | Budget Estimates 2025-26 | Revised Estimates 2025-26 | Budget Estimates 2026-27 |
|---------------|---|------------|----------------------|--------------------------|---------------------------|--------------------------|
|               | <b>CURRENT REVENUE EXPENDITURE</b>  |            | <b>1,195,740.228</b> | <b>1,364,650.000</b>     | <b>1,391,942.759</b>      | <b>1,600,347.000</b>     |
| <b>01</b>     | <b>GENERAL PUBLIC SERVICE</b>   |            | <b>728,020.486</b>   | <b>731,966.711</b>       | <b>731,548.381</b>        | <b>826,023.340</b>       |
| <b>011</b>    | <b>Executive and Legislative Organs, Financial and Fiscal Affairs, External Affairs</b> |            | <b>233,578.447</b>   | <b>282,735.659</b>       | <b>282,119.676</b>        | <b>312,339.095</b>       |
| <b>0111</b>   | <b>Executive and Legislative Organs</b>   |            | <b>18,067.314</b>    | <b>17,140.739</b>        | <b>29,107.826</b>         | <b>22,481.518</b>        |
| 011101        | Parliamentary/legislative Affairs   | 1          | 367.936              | 623.502                  | 633.909                   | 626.933                  |
| 011101        | Parliamentary/legislative Affairs - Charged   | C          | 2,458.178            | 3,644.453                | 3,604.178                 | 3,796.071                |
| 011103        | Provincial Executive  | 2          | 2,571.289            | 2,532.548                | 3,007.404                 | 6,500.462                |
| 011103        | Provincial Executive - Charged  | C          | 513.436              | 591.641                  | 664.481                   | 654.232                  |
| 011103        | Provincial Executive  | 61         | 225.750              | 75.000                   | 27.602                    | 77.000                   |
| 011104        | Administrative Inspection   | 2          | 74.657               | 99.036                   | 109.880                   | 107.899                  |
| 011105        | District Administration (General Admn.)   | 2          | 6.050                | 27.493                   | 48.385                    | 50.948                   |
| 011105        | District Administration (Subsidies)   | 35         | 661.520              | 600.012                  | 600.000                   | 600.012                  |
| 011108        | Local Authority Administration and Regulation   | 17         | 8,210.350            | 5,966.755                | 11,836.914                | 7,068.291                |
| 011108        | Local Authority Administration and Regulation   | 40         | 2,206.278            | 2,287.236                | 6,952.610                 | 2,287.236                |
| 011108        | Local Authority Administration and Regulation   | 61         | 93.430               | 117.275                  | 280.938                   | 127.073                  |
| 011108        | Local Authority Administration and Regulation   | 61         | 587.952              | 461.070                  | 1,223.820                 | 461.070                  |
| 011109        | Provincial Co-Ordination  | 43         | 90.488               | 114.718                  | 117.705                   | 124.291                  |
| <b>0112</b>   | <b>Financial and Fiscal Affairs</b>   |            | <b>174,027.089</b>   | <b>217,294.920</b>       | <b>201,711.850</b>        | <b>235,557.577</b>       |
| 011204        | Administration of Financial Affairs (Finance Department)                                | 3          | 2,158.898            | 3,232.557                | 3,329.831                 | 13,523.482               |
| 011204        | Administration of Financial Affairs (Finance Department)                                | 46         | 2,829.623            | 4,535.000                | 1,949.804                 | 4,478.838                |
| 011204        | Administration of Financial Affairs (Finance Department)                                | 61         | 134.515              | 10,575.591               | 6,580.403                 | 5,311.011                |
| 011205        | Tax Management (Customs, Income Tax, Excise etc) (Revenue & Estate Department)          | 6          | 1,443.776            | 2,100.368                | 2,098.501                 | 2,807.917                |
| 011205        | Tax Management (Customs, I Tax, Excise etc) (Excise & Taxation Department)              | 7          | 1,340.403            | 1,764.719                | 1,558.867                 | 2,079.874                |
| 011205        | Tax Management (Customs, I.Tax, Excise etc) (Irrigation)                                | 24         | 18.712               | 22.300                   | 22.255                    | 24.970                   |
| 011205        | Tax Management (Customs, ITax, Excise etc) (Excise & Taxation Department)               | 61         | 44.513               | 15.588                   | 69.036                    | 16.857                   |
| 011205        | Tax Management (Customs, ITax, Excise etc) (Excise & Taxation Department)               | 61         | 81.139               | 67.584                   | 49.409                    | 163.176                  |
| 011206        | Accounting services (Treasuries)  | 3          | 686.232              | 866.954                  | 827.860                   | 924.057                  |
| 011206        | Accounting services (Treasuries)  | 3          | 11.874               | 23.030                   | 14.002                    | 25.696                   |
| 011206        | Accounting services (Treasuries)  | 61         | 101.180              | 145.057                  | 128.534                   | 158.943                  |
| 011207        | Auditing Services (Local Fund Audit)  | 3          | 182.849              | 243.621                  | 194.016                   | 258.305                  |
| 011210        | Pension-Civil   | 34         | 160,588.709          | 189,032.532              | 179,237.938               | 200,102.532              |
| 011210        | Pension-Civil   | 61         | 4,404.666            | 4,670.019                | 5,651.394                 | 5,595.919                |
| 011250        | Others  | 8          | -                    | -                        | -                         | 86.000                   |

## IX. Details of Current Revenue Expenditure

Rs. in million

| Function Code | Description  | Demand No. | Accounts 2024-25   | Budget Estimates 2025-26 | Revised Estimates 2025-26 | Budget Estimates 2026-27 |
|---------------|--|------------|--------------------|--------------------------|---------------------------|--------------------------|
| <b>0114</b>   | <b>Interest on Foreign Debt payable to Federal Government</b>                    |            | <b>18,647.226</b>  | <b>25,000.000</b>        | <b>25,000.000</b>         | <b>26,000.000</b>        |
| 011402        | <i>Interest on Foreign Debt payable to Federal Government - Charged</i>          | C          | 18,647.226         | 25,000.000               | 25,000.000                | 26,000.000               |
| <b>0115</b>   | <b>Interest on domestic debt payable to Federal Government</b>                   |            | <b>22,836.819</b>  | <b>23,300.000</b>        | <b>26,300.000</b>         | <b>28,300.000</b>        |
| 011502        | <i>Interest on domestic debt payable to Federal Government (G.P.F) - Charged</i> | C          | 22,836.819         | 23,300.000               | 26,300.000                | 28,300.000               |
| <b>014</b>    | <b>Transfers</b>   |            | <b>487,563.561</b> | <b>438,707.989</b>       | <b>438,830.760</b>        | <b>500,365.524</b>       |
| <b>0141</b>   | <b>Transfers (Inter Governmental)</b>  |            | <b>316,265.002</b> | <b>395,443.689</b>       | <b>395,566.919</b>        | <b>430,011.224</b>       |
| 014103        | To TMAs (Tehsil, Town and Unions)  | 39         | 17,833.957         | 37,545.000               | 35,800.580                | 43,485.000               |
| 014103        | To TMAs (Tehsil, Town and Unions)  | 40         | 8,188.274          | 9,692.756                | 12,528.576                | 15,916.930               |
| 014103        | To Tehsil, Government Salary   | 42         | 251,010.285        | 288,608.933              | 288,608.934               | 305,000.000              |
| 014103        | To TMAs (Tehsil, Town and Unions)  | 61         | 687.241            | 1,686.875                | 1,608.875                 | 2,798.955                |
| 014103        | To TMAs (Tehsil, Town and Unions)  | 61         | 35,338.313         | 46,864.877               | 46,864.877                | 49,000.000               |
| 014103        | To Tehsil, Government Non Salary   | 61         | 2,995.122          | 10,338.578               | 9,448.407                 | 13,033.000               |
| 014104        | Grant to Local Councils  | 40         | -                  | 484.264                  | 484.264                   | 532.691                  |
| 014110        | Others (Grant to Cantonment Boards)  | 40         | 211.810            | 222.406                  | 222.406                   | 244.648                  |
| <b>0142</b>   | <b>Transfers (others)</b>  |            | <b>798.559</b>     | <b>1,264.300</b>         | <b>1,263.841</b>          | <b>1,354.300</b>         |
| 014203        | <i>Government Servants (Pension) -Charged</i>                                    | C          | 798.559            | 1,264.300                | 1,263.841                 | 1,354.300                |
| <b>0143</b>   | <b>Investments</b>   |            | <b>170,500.000</b> | <b>42,000.000</b>        | <b>42,000.000</b>         | <b>69,000.000</b>        |
| 014301        | Financial Institutions   | 36         | 170,500.000        | 42,000.000               | 42,000.000                | 69,000.000               |
| <b>015</b>    | <b>General Services</b>  |            | <b>6,409.195</b>   | <b>10,026.981</b>        | <b>10,087.821</b>         | <b>12,792.383</b>        |
| <b>0151</b>   | <b>Personnel Services</b>  |            | <b>3,421.245</b>   | <b>5,119.886</b>         | <b>5,221.386</b>          | <b>6,879.472</b>         |
| 015101        | Establishment,Services,General Administration                                    | 2          | 3,357.181          | 5,035.697                | 5,154.438                 | 6,772.756                |
| 015101        | Establishment,Services,General Administration                                    | 61         | 64.064             | 84.189                   | 66.948                    | 106.716                  |
| <b>0152</b>   | <b>Planning Services</b>   |            | <b>1,597.797</b>   | <b>1,838.168</b>         | <b>1,941.025</b>          | <b>2,103.882</b>         |
| 015201        | Planning   | 4          | 1,148.646          | 1,304.761                | 1,354.704                 | 1,471.019                |
| 015201        | Planning   | 61         | 105.023            | 117.197                  | 122.867                   | 123.449                  |
| 015202        | Population Planning Administration   | 28         | 66.768             | 124.386                  | 124.358                   | 187.707                  |
| 015220        | Others   | 61         | 277.360            | 291.824                  | 339.096                   | 321.707                  |
| <b>0153</b>   | <b>Statistics</b>  |            | <b>80.944</b>      | <b>94.411</b>            | <b>82.644</b>             | <b>100.410</b>           |
| 015301        | Statistics   | 4          | 76.035             | 87.014                   | 77.321                    | 92.318                   |
| 015301        | Statistics   | 61         | 4.909              | 7.397                    | 5.323                     | 8.092                    |
| <b>0154</b>   | <b>Other General Services</b>  |            | <b>1,309.209</b>   | <b>2,974.516</b>         | <b>2,842.766</b>          | <b>3,708.619</b>         |
| 015403        | Centralized Printing and Publishing (Revenue & Estate Department)                | 6          | 16.019             | 18.717                   | 18.717                    | 18.717                   |

## IX. Details of Current Revenue Expenditure

Rs. in million

| Function Code | Description   | Demand No. | Accounts 2024-25   | Budget Estimates 2025-26 | Revised Estimates 2025-26 | Budget Estimates 2026-27 |
|---------------|---|------------|--------------------|--------------------------|---------------------------|--------------------------|
| 015403        | Centralized Printing and Publishing (Stationary & Printing) | 27         | 268.268            | 382.918                  | 366.833                   | 425.972                  |
| 015405        | Information Technology Department                           | 5          | 1,024.922          | 2,572.881                | 2,457.216                 | 3,263.930                |
| <b>019</b>    | <b>General Public Services</b>                              |            | <b>469.283</b>     | <b>496.082</b>           | <b>510.124</b>            | <b>526.338</b>           |
| <b>0191</b>   | <b>General public services not elsewhere defined</b>        |            | <b>469.283</b>     | <b>496.082</b>           | <b>510.124</b>            | <b>526.338</b>           |
| 019101        | Administrative Training (General Admn.)                     | 2          | 469.283            | 496.082                  | 510.124                   | 526.338                  |
| <b>02</b>     | <b>CIVIL DEFENCE</b>  |            | <b>351.162</b>     | <b>478.567</b>           | <b>448.822</b>            | <b>519.975</b>           |
| <b>022</b>    | <b>Civil Defence</b>  |            | <b>351.162</b>     | <b>478.567</b>           | <b>448.822</b>            | <b>519.975</b>           |
| <b>0221</b>   | <b>Civil Defence</b>  |            | <b>351.162</b>     | <b>478.567</b>           | <b>448.822</b>            | <b>519.975</b>           |
| 022101        | Civil Defence (Relief, Rehab: & Settlement)                 | 47         | 266.167            | 350.797                  | 348.962                   | 377.915                  |
| 022101        | Civil Defence (Relief, Rehab: & Settlement)                 | 61         | 84.995             | 127.770                  | 99.860                    | 142.060                  |
| <b>03</b>     | <b>PUBLIC ORDER AND SAFETY AFFAIRS</b>                      |            | <b>152,143.371</b> | <b>184,012.075</b>       | <b>201,757.320</b>        | <b>212,838.392</b>       |
| <b>031</b>    | <b>Law Courts</b>   |            | <b>16,844.880</b>  | <b>16,361.567</b>        | <b>23,306.427</b>         | <b>19,408.950</b>        |
| <b>0311</b>   | <b>Law Courts</b>   |            | <b>16,844.880</b>  | <b>16,361.567</b>        | <b>23,306.427</b>         | <b>19,408.950</b>        |
| 031101        | Courts/Justice (Gen. Administration)                        | 2          | 164.864            | 155.247                  | 212.902                   | 186.713                  |
| 031101        | Courts/Justice (Admn: of Justice)                           | 11         | 12,422.112         | 11,927.700               | 16,072.376                | 13,533.700               |
| 031101        | Courts/Justice (Admn: of Justice) -Charged                  | C          | 3,222.268          | 2,984.321                | 5,489.664                 | 4,207.468                |
| 031101        | Courts/Justice (Labour)                                     | 30         | 113.640            | 129.221                  | 121.228                   | 140.996                  |
| 031101        | Courts/Justice (Admn: of Justice)                           | 61         | 913.968            | 1,154.469                | 1,377.894                 | 1,326.228                |
| 031101        | Courts/Justice (Labour)                                     | 61         | 8.027              | 10.609                   | 32.363                    | 13.845                   |
| <b>032</b>    | <b>Police</b>   |            | <b>121,294.448</b> | <b>153,046.627</b>       | <b>162,242.515</b>        | <b>175,084.471</b>       |
| <b>0321</b>   | <b>Police</b>   |            | <b>121,294.448</b> | <b>153,046.627</b>       | <b>162,242.515</b>        | <b>175,084.471</b>       |
| 032102        | Provincial Police   | 10         | 90,024.645         | 119,358.313              | 126,788.385               | 136,320.040              |
| 032102        | Provincial Police   | 61         | 28,804.981         | 30,826.275               | 32,354.982                | 35,662.403               |
| 032106        | Frontier Watch and Ward (Home Deptt)                        | 8          | 266.941            | 287.949                  | 328.518                   | 306.928                  |
| 032108        | Economic Crime Investigation (General Admn:)                | 2          | 511.116            | 613.618                  | 635.682                   | 637.043                  |
| 032110        | Narcotics Control Administration                            | 7          | 140.589            | 138.183                  | 174.192                   | 156.296                  |
| 032110        | Narcotics Control Administration                            | 61         | 1.274              | 6.380                    | 13.885                    | 10.625                   |
| 032111        | Training  | 10         | 1,408.949          | 1,647.090                | 1,752.807                 | 1,777.916                |
| 032111        | Training  | 61         | 20.307             | 2.081                    | 1.590                     | 3.154                    |
| 032115        | Provincial Public Safety Commission (Home Department)       | 8          | 28.846             | 42.690                   | 47.663                    | 47.675                   |
| 032116        | District Public Safety Commission (Home Department)         | 8          | 86.799             | 124.048                  | 144.811                   | 162.391                  |
| <b>034</b>    | <b>Prison administration and operation</b>                  |            | <b>8,423.242</b>   | <b>9,390.398</b>         | <b>9,877.444</b>          | <b>10,719.274</b>        |
| <b>0341</b>   | <b>Prison administration and operation</b>                  |            | <b>8,423.242</b>   | <b>9,390.398</b>         | <b>9,877.444</b>          | <b>10,719.274</b>        |
| 034101        | Jails and convict settlement                                | 9          | 7,822.095          | 8,703.129                | 9,175.416                 | 9,937.101                |
| 034101        | Jails and convict settlement                                | 61         | 437.510            | 485.309                  | 468.160                   | 555.165                  |

## IX. Details of Current Revenue Expenditure

Rs. in million

| Function Code | Description   | Demand No. | Accounts 2024-25  | Budget Estimates 2025-26 | Revised Estimates 2025-26 | Budget Estimates 2026-27 |
|---------------|---|------------|-------------------|--------------------------|---------------------------|--------------------------|
| 034120        | Others (other places of detention and correction)                     | 9          | 151.890           | 178.580                  | 220.429                   | 201.300                  |
| 034120        | Others (other places of detention and correction)                     | 61         | 11.747            | 23.380                   | 13.439                    | 25.708                   |
| <b>036</b>    | <b>Administration of Public Order</b>                                 |            | <b>5,580.801</b>  | <b>5,213.483</b>         | <b>6,330.934</b>          | <b>7,625.697</b>         |
| <b>0361</b>   | <b>Administration</b>   |            | <b>5,580.801</b>  | <b>5,213.483</b>         | <b>6,330.934</b>          | <b>7,625.697</b>         |
| 036101        | Secretariat (Home Department)   | 8          | 2,570.120         | 3,180.776                | 4,497.859                 | 3,958.363                |
| 036101        | Secretariat (Administration of Justice)                               | 11         | 633.009           | 947.781                  | 926.431                   | 2,486.095                |
| 036101        | Secretariat (Admn. of Justice) - Charged                              | C          | 161.759           | 214.020                  | 195.763                   | 240.421                  |
| 036101        | Secretariat (Home Department)   | 61         | 2,215.913         | 870.906                  | 710.881                   | 940.818                  |
| <b>04</b>     | <b>ECONOMIC AFFAIRS</b>   |            | <b>47,272.514</b> | <b>76,826.991</b>        | <b>78,190.123</b>         | <b>94,774.953</b>        |
| <b>041</b>    | <b>General Economic, Commercial and Labor Affairs</b>                 |            | <b>1,731.810</b>  | <b>1,027.326</b>         | <b>1,214.178</b>          | <b>3,649.710</b>         |
| <b>0413</b>   | <b>General Labor Affairs</b>  |            | <b>1,731.806</b>  | <b>1,027.326</b>         | <b>1,214.178</b>          | <b>3,649.710</b>         |
| 041302        | Employment Exchange   | 29         | 29.027            | 32.600                   | 26.772                    | 36.413                   |
| 041308        | Wage Regulation   | 30         | 3.348             | 6.421                    | 5.268                     | 8.067                    |
| 041309        | Labour Welfare Measures (Mineral Development & Inspectorate of Mines) | 26         | 1,225.307         | 332.789                  | 579.761                   | 843.879                  |
| 041309        | Labour Welfare Measures (Labour)                                      | 30         | 444.949           | 612.538                  | 529.170                   | 2,709.467                |
| 041309        | Labour Welfare Measures (Mineral Development & Inspectorate of Mines) | 61         | 6.337             | 8.372                    | 8.257                     | 9.220                    |
| 041309        | Labour Welfare Measures (Labour)                                      | 61         | 22.837            | 34.606                   | 64.950                    | 42.664                   |
| <b>042</b>    | <b>Agriculture, Food, Irrigation, Forestry and Fishing</b>            |            | <b>24,159.582</b> | <b>43,499.204</b>        | <b>41,940.921</b>         | <b>51,046.993</b>        |
| <b>0421</b>   | <b>Agriculture</b>  |            | <b>7,898.349</b>  | <b>13,044.427</b>        | <b>11,261.937</b>         | <b>17,000.929</b>        |
| 042101        | Administration & land commission                                      | 18         | 161.502           | 1,913.989                | 1,006.933                 | 3,193.260                |
| 042101        | Administration & land commission                                      | 61         | 216.708           | 256.417                  | 232.168                   | 330.007                  |
| 042102        | Land management (land record and colonization)                        | 6          | 336.875715        | 481.382                  | 806.945                   | 978.149                  |
| 042102        | Land management (land record and colonization)                        | 24         | 3.281             | 6.198                    | 3.603                     | 5.529                    |
| 042103        | Agricultural research and extension services                          | 18         | 2,541.565         | 3,100.540                | 2,719.894                 | 3,337.014                |
| 042103        | Agricultural research and extension services                          | 61         | 86.345            | 128.414                  | 116.023                   | 145.867                  |
| 042104        | Plants protection and locust control                                  | 18         | 634.713           | 1,744.832                | 1,616.474                 | 3,210.707                |
| 042104        | Plants protection and locust control                                  | 61         | 76.099            | 119.619                  | 98.605                    | 131.802                  |
| 042106        | Animal husbandry  | 19         | 3,159.318         | 4,682.207                | 4,060.144                 | 5,030.241                |
| 042106        | Animal husbandry  | 61         | 632.106           | 528.098                  | 524.837                   | 549.746                  |
| 042107        | Co-operation  | 20         | 49.835            | 82.731                   | 76.311                    | 88.607                   |

## IX. Details of Current Revenue Expenditure

Rs. in million

| Function Code | Description   | Demand No. | Accounts 2024-25  | Budget Estimates 2025-26 | Revised Estimates 2025-26 | Budget Estimates 2026-27 |
|---------------|---|------------|-------------------|--------------------------|---------------------------|--------------------------|
| <b>0422</b>   | <b>Irrigation</b>                                   |            | <b>8,301.271</b>  | <b>10,098.304</b>        | <b>9,963.246</b>          | <b>11,475.610</b>        |
| 042201        | Administration                                      | 24         | 7,278.315         | 9,679.438                | 8,929.879                 | 11,023.509               |
| 042201        | Administration                                      | 61         | 293.924           | 389.400                  | 372.195                   | 421.058                  |
| 042202        | Irrigation dams                                     | 24         | 84.715            | 0.004                    | 60.806                    | 0.004                    |
| 042203        | Canal irrigation                                    | 24         | 476.853           | 0.016                    | 381.318                   | 0.017                    |
| 042204        | Tubwells  | 24         | 65.629            | 0.010                    | 36.046                    | 0.011                    |
| 042205        | Equipment machinery workshops                       | 24         | 2.403             | 0.001                    | 3.000                     | 0.001                    |
| 042250        | Others  | 24         | 72.976            | 0.012                    | 124.711                   | 0.013                    |
| 042250        | Others  | 61         | 26.457            | 29.423                   | 55.291                    | 30.997                   |
| <b>0424</b>   | <b>Forestry</b>                                     |            | <b>6,685.253</b>  | <b>8,287.190</b>         | <b>8,750.293</b>          | <b>10,434.285</b>        |
| 042402        | Forestry  | 21         | 4,122.533         | 4,943.290                | 5,380.168                 | 6,473.046                |
| 042402        | Forestry (Wildlife)                                 | 22         | 1,385.887         | 1,685.427                | 1,692.859                 | 2,143.033                |
| 042402        | Forestry (Wildlife)                                 | 61         | 1,176.833         | 1,658.473                | 1,677.266                 | 1,818.206                |
| <b>0425</b>   | <b>Fishing</b>                                      |            | <b>413.710</b>    | <b>569.283</b>           | <b>465.445</b>            | <b>636.169</b>           |
| 042501        | Administration                                      | 23         | 356.653           | 496.298                  | 397.175                   | 557.084                  |
| 042501        | Administration                                      | 61         | 57.056            | 72.985                   | 68.270                    | 79.085                   |
| <b>0426</b>   | <b>Food</b>   |            | <b>861.000</b>    | <b>11,500.000</b>        | <b>11,500.000</b>         | <b>11,500.000</b>        |
| 042602        | Subsidy   | 35         | 861.000           | 10,000.000               | 10,000.000                | 10,000.000               |
| 042602        | Subsidy   | 61         | -                 | 1,500.000                | 1,500.000                 | 1,500.000                |
| <b>043</b>    | <b>Fuel and Energy</b>                              |            | <b>335.102</b>    | <b>687.089</b>           | <b>1,031.795</b>          | <b>1,367.180</b>         |
| <b>0437</b>   | <b>Administration</b>                               |            | <b>322.135</b>    | <b>456.598</b>           | <b>918.372</b>            | <b>1,136.090</b>         |
| 043202        | Petroleum and Natural Gas                           | 61         | 33.848            | 22.555                   | 32.036                    | 24.042                   |
| 043701        | Administration                                      | 44         | 288.287           | 434.043                  | 886.336                   | 612.048                  |
| 043701        | Administration                                      | 61         | -                 | -                        | -                         | 500.000                  |
| <b>0438</b>   | <b>Others</b>                                       |            | <b>12.967</b>     | <b>230.491</b>           | <b>113.423</b>            | <b>231.090</b>           |
| 043820        | Others  | 24         | -                 | 220.000                  | 100.000                   | 220.000                  |
| 043820        | Others  | 61         | 12.967            | 10.491                   | 13.423                    | 11.090                   |
| <b>044</b>    | <b>Mining and Manufacturing</b>                     |            | <b>1,806.755</b>  | <b>3,910.964</b>         | <b>3,710.996</b>          | <b>3,328.264</b>         |
| <b>0442</b>   | <b>Mining</b>                                       |            | <b>971.401</b>    | <b>1,924.077</b>         | <b>1,948.256</b>          | <b>1,636.687</b>         |
| 044201        | Mining of Mineral Resources other than mineral fuel | 26         | 655.569           | 1,602.887                | 1,552.334                 | 1,289.578                |
| 044201        | Mining of Mineral Resources other than mineral fuel | 61         | 139.197           | 158.548                  | 192.453                   | 177.364                  |
| 044203        | Administration (Mineral Development)                | 26         | 151.829           | 137.333                  | 173.088                   | 142.962                  |
| 044203        | Administration (Mineral Development)                | 61         | 24.807            | 25.309                   | 30.381                    | 26.783                   |
| <b>0443</b>   | <b>Administration</b>                               |            | <b>835.354</b>    | <b>1,986.887</b>         | <b>1,762.740</b>          | <b>1,691.577</b>         |
| 044301        | Administration (Industries)                         | 25         | 800.682           | 1,940.120                | 1,723.463                 | 1,640.579                |
| 044301        | Administration (Industries)                         | 61         | 34.672            | 46.767                   | 39.277                    | 50.998                   |
| <b>045</b>    | <b>Construction and Transport</b>                   |            | <b>18,448.059</b> | <b>25,805.060</b>        | <b>27,850.624</b>         | <b>33,258.550</b>        |

## IX. Details of Current Revenue Expenditure

Rs. in million

| Function Code | Description  | Demand No. | Accounts 2024-25  | Budget Estimates 2025-26 | Revised Estimates 2025-26 | Budget Estimates 2026-27 |
|---------------|--|------------|-------------------|--------------------------|---------------------------|--------------------------|
| <b>0451</b>   | <b>Administration</b>                                |            | <b>6,867.228</b>  | <b>8,704.516</b>         | <b>8,076.870</b>          | <b>10,060.661</b>        |
| 045101        | Administration (C & W Department)                    | 14         | 5,147.377         | 6,587.376                | 6,101.594                 | 7,626.232                |
| 045101        | Administration (C & W Department)                    | 61         | 1,719.851         | 2,104.640                | 1,962.779                 | 2,417.229                |
| 045101        | Administration (C & W Department)                    | 61         | -                 | 12.500                   | 12.497                    | 17.200                   |
| <b>0452</b>   | <b>Road Transport</b>                                |            | <b>8,504.205</b>  | <b>13,377.800</b>        | <b>16,108.950</b>         | <b>19,892.250</b>        |
| 045201        | Administration                                       | 45         | 4,139.417         | 4,125.552                | 4,989.729                 | 6,138.261                |
| 045202        | Highways, Roads and Bridges                          | 15         | 3,587.517         | 4,337.000                | 5,415.001                 | 4,700.000                |
| 045202        | Highways, Roads and Bridges                          | 61         | 304.881           | 215.778                  | 410.040                   | 1,732.000                |
| 045202        | Highways, Roads and Bridges                          | 61         | -                 | 7.300                    | 7.300                     | 7.500                    |
| 045203        | Road Transport                                       | 45         | 456.600           | 4,664.412                | 5,265.211                 | 7,283.644                |
| 045203        | Road Transport                                       | 61         | 15.790            | 27.758                   | 21.669                    | 30.845                   |
| <b>0457</b>   | <b>Construction (Works)</b>                          |            | <b>3,076.626</b>  | <b>3,722.744</b>         | <b>3,664.804</b>          | <b>3,305.639</b>         |
| 045702        | Buildings and Structures (Repairs)                   | 15         | 2,716.371         | 3,490.000                | 3,436.996                 | 3,070.001                |
| 045702        | <i>Buildings &amp; Structures (Repairs) -Charged</i> | C          | 10.000            | 10.000                   | 10.000                    | 10.000                   |
| 045702        | <i>Buildings &amp; Structures (Repairs) -Charged</i> | 61         | 22.690            | 22.700                   | 22.700                    | 24.000                   |
| 045702        | Buildings and Structures (Repairs)                   | 61         | 327.565           | 195.108                  | 195.108                   | 200.210                  |
| 045720        | <i>Others</i>  | 61         | -                 | 4.936                    | -                         | 1.428                    |
| <b>047</b>    | <b>Other industries</b>                              |            | <b>791.206</b>    | <b>1,897.348</b>         | <b>2,441.609</b>          | <b>2,124.256</b>         |
| <b>0471</b>   | <b>Distributive Trades, Storage, Warehouses</b>      |            | <b>146.542</b>    | <b>188.392</b>           | <b>188.369</b>            | <b>211.206</b>           |
| 047101        | Weights and measures (Labour)                        | 30         | 135.798           | 168.147                  | 156.500                   | 187.623                  |
| 047101        | Weights and measures (Labour)                        | 61         | 10.744            | 20.245                   | 31.869                    | 23.583                   |
| <b>0472</b>   | <b>Other industries</b>                              |            | <b>644.664</b>    | <b>1,708.956</b>         | <b>2,253.240</b>          | <b>1,913.050</b>         |
| 047202        | Tourism Department                                   | 65         | 644.664           | 1,708.956                | 2,253.240                 | 1,913.050                |
| <b>05</b>     | <b>ENVIRONMENT PROTECTION</b>                        |            | <b>216.120</b>    | <b>301.678</b>           | <b>262.658</b>            | <b>321.955</b>           |
| <b>053</b>    | <b>Pollution Abatement</b>                           |            | <b>216.120</b>    | <b>301.678</b>           | <b>262.658</b>            | <b>321.955</b>           |
| <b>0531</b>   | <b>Pollution Abatement</b>                           |            | <b>216.120</b>    | <b>301.678</b>           | <b>262.658</b>            | <b>321.955</b>           |
| 053101        | Environment Protection                               | 21         | 211.870           | 281.225                  | 257.291                   | 300.011                  |
| 053101        | Environment Protection                               | 61         | 4.249             | 20.453                   | 5.367                     | 21.944                   |
| <b>06</b>     | <b>HOUSING AND COMMUNITY AMENITIES</b>               |            | <b>16,519.554</b> | <b>27,660.859</b>        | <b>22,419.035</b>         | <b>32,442.940</b>        |
| <b>061</b>    | <b>Housing development??</b>                         |            | <b>92.248</b>     | <b>1,429.893</b>         | <b>1,421.095</b>          | <b>1,410.986</b>         |
| <b>0611</b>   | <b>Housing development??</b>                         |            | <b>92.248</b>     | <b>1,429.893</b>         | <b>1,421.095</b>          | <b>1,410.986</b>         |
| 061101        | Administration                                       | 41         | 92.248            | 1,429.893                | 1,421.095                 | 1,410.986                |
| <b>062</b>    | <b>Community Development</b>                         |            | <b>93.294</b>     | <b>7,634.917</b>         | <b>3,064.666</b>          | <b>10,302.637</b>        |

## IX. Details of Current Revenue Expenditure

Rs. in million

| Function Code | Description                                       | Demand No. | Accounts 2024-25   | Budget Estimates 2025-26 | Revised Estimates 2025-26 | Budget Estimates 2026-27 |
|---------------|---|------------|--------------------|--------------------------|---------------------------|--------------------------|
| <b>0622</b>   | <b>Rural Development</b>                          |            | <b>93.294</b>      | <b>7,634.917</b>         | <b>3,064.666</b>          | <b>10,302.637</b>        |
| 062206        | Administration                                    | 17         | 93.294             | 7,634.917                | 3,064.666                 | 10,102.637               |
| 062206        | Administration                                    | 61         | 0                  | 0                        | 0                         | 200.000                  |
| <b>063</b>    | <b>Water supply</b>                               |            | <b>16,334.012</b>  | <b>18,596.049</b>        | <b>17,933.274</b>         | <b>20,729.317</b>        |
| <b>0631</b>   | <b>Water supply</b>                               |            | <b>16,334.012</b>  | <b>18,596.049</b>        | <b>17,933.274</b>         | <b>20,729.317</b>        |
| 063101        | Administration                                    | 16         | 14,516.423         | 16,787.306               | 15,994.572                | 18,650.837               |
| 063101        | Administration                                    | 61         | 1,817.588          | 1,808.743                | 1,938.702                 | 2,078.480                |
| <b>07</b>     | <b>HEALTH</b>                                     |            | <b>152,381.739</b> | <b>205,536.008</b>       | <b>204,822.841</b>        | <b>260,268.456</b>       |
| <b>071</b>    | <b>Medical Products, Appliances and Equipment</b> |            | <b>162.092</b>     | <b>182.918</b>           | <b>213.813</b>            | <b>201.980</b>           |
| <b>0711</b>   | <b>Medical Products, Appliances and Equipment</b> |            | <b>162.092</b>     | <b>182.918</b>           | <b>213.813</b>            | <b>201.980</b>           |
| 071102        | Drug Control                                      | 13         | 162.092            | 182.918                  | 213.813                   | 201.980                  |
| <b>073</b>    | <b>Hospital Services</b>                          |            | <b>92,491.040</b>  | <b>130,450.755</b>       | <b>124,488.250</b>        | <b>163,697.138</b>       |
| <b>0731</b>   | <b>General Hospital Services</b>                  |            | <b>88,517.143</b>  | <b>125,565.484</b>       | <b>119,871.173</b>        | <b>158,255.107</b>       |
| 073101        | General Hospital Services                         | 13         | 46,694.491         | 76,411.595               | 68,628.710                | 101,582.433              |
| 073101        | General Hospital Services                         | 61         | 224.320            | 300.267                  | 300.055                   | 220.381                  |
| 073102        | District Headquarter Hospital                     | 13         | 20,349.990         | 24,391.851               | 24,895.403                | 28,145.283               |
| 073102        | District Headquarter Hospital                     | 61         | 3,099.187          | 3,444.727                | 3,131.960                 | 3,764.445                |
| 073103        | Tehsil Headquarter Hospital                       | 13         | 4,809.049          | 5,016.934                | 5,298.546                 | 5,472.244                |
| 073104        | Rural Health Centers                              | 13         | 4,615.888          | 5,197.045                | 5,918.739                 | 5,998.010                |
| 073104        | Rural Health Centers                              | 61         | 329.811            | 436.395                  | 570.753                   | 495.260                  |
| 073105        | Basic Health Units/Dispensaries /Clinic           | 13         | 8,394.408          | 10,315.241               | 11,026.922                | 12,354.102               |
| 073105        | Basic Health Units/Dispensaries /Clinic           | 61         | -                  | 51.429                   | 100.085                   | 222.949                  |
| <b>0732</b>   | <b>Special Hospital Services</b>                  |            | <b>2,660.685</b>   | <b>3,205.691</b>         | <b>3,132.831</b>          | <b>3,660.299</b>         |
| 073201        | Special Hospital Services (mental hospital)       | 13         | 2,660.685          | 3,202.064                | 3,132.822                 | 3,660.299                |
| 073201        | Special Hospital Services (mental hospital)       | 61         | -                  | 3.627                    | 0.009                     | -                        |
| <b>0733</b>   | <b>Medical and Maternity Center Services</b>      |            | <b>1,313.212</b>   | <b>1,679.580</b>         | <b>1,484.246</b>          | <b>1,781.732</b>         |
| 073301        | Mother and Child Health                           | 13         | 1,203.203          | 1,557.138                | 1,447.403                 | 1,666.766                |
| 073301        | Mother and Child Health                           | 61         | 110.009            | 122.442                  | 36.843                    | 114.966                  |
| <b>074</b>    | <b>Public Health Services</b>                     |            | <b>7,012.510</b>   | <b>8,914.606</b>         | <b>10,622.416</b>         | <b>10,579.553</b>        |
| <b>0741</b>   | <b>Public Health Services</b>                     |            | <b>7,012.510</b>   | <b>8,914.606</b>         | <b>10,622.416</b>         | <b>10,579.553</b>        |
| 074101        | Anti Malaria                                      | 13         | 920.538            | 1,015.344                | 1,221.325                 | 1,099.750                |
| 074101        | Anti Malaria                                      | 61         | 181.757            | 328.663                  | 245.083                   | 255.648                  |
| 074102        | Nutrition & Other hygiene Programmes              | 61         | 1.789              | 3.761                    | 1.088                     | 0.584                    |
| 074104        | Chemical Examiner and laboratories                | 13         | 87.928             | 97.487                   | 114.448                   | 109.219                  |

## IX. Details of Current Revenue Expenditure

Rs. in million

| Function Code | Description   | Demand No. | Accounts 2024-25  | Budget Estimates 2025-26 | Revised Estimates 2025-26 | Budget Estimates 2026-27 |
|---------------|---|------------|-------------------|--------------------------|---------------------------|--------------------------|
| 074105        | EPI (Expanded Programme of Immunization) COVID-19         | 13         | 4,970.090         | 6,453.425                | 8,065.580                 | 7,796.157                |
| 074105        | EPI (Expanded Programme of Immunization)                  | 61         | 436.887           | 534.245                  | 423.387                   | 751.618                  |
| 074120        | Others (other health facilities and preventive measures)  | 13         | 413.392           | 471.680                  | 540.402                   | 554.466                  |
| 074120        | Others (other health facilities and preventive measures)  | 61         | 0.129             | 10.001                   | 11.103                    | 12.111                   |
| <b>076</b>    | <b>Health Administration</b>                              |            | <b>52,716.097</b> | <b>65,987.729</b>        | <b>69,498.362</b>         | <b>85,789.785</b>        |
| <b>0761</b>   | <b>Administration</b>                                     |            | <b>52,716.097</b> | <b>65,987.729</b>        | <b>69,498.362</b>         | <b>85,789.785</b>        |
| 076101        | Administration  | 13         | 43,151.891        | 54,701.860               | 57,017.780                | 67,866.682               |
| 076101        | Administration  | 61         | 9,564.206         | 11,285.869               | 12,480.582                | 17,923.103               |
| <b>08</b>     | <b>RECREATIONAL, CULTURE AND RELIGION</b>                 |            | <b>5,060.207</b>  | <b>5,409.921</b>         | <b>6,138.310</b>          | <b>7,778.015</b>         |
| <b>081</b>    | <b>Recreational and sporting services</b>                 |            | <b>1,040.770</b>  | <b>622.581</b>           | <b>985.385</b>            | <b>740.706</b>           |
| <b>0811</b>   | <b>Recreational and sporting services</b>                 |            | <b>1,040.770</b>  | <b>622.581</b>           | <b>985.385</b>            | <b>740.706</b>           |
| 081120        | Others  | 38         | 1,011.020         | 574.414                  | 922.475                   | 676.272                  |
| 081120        | Others  | 61         | 29.751            | 48.167                   | 62.910                    | 64.434                   |
| <b>082</b>    | <b>Cultural Services</b>                                  |            | <b>116.554</b>    | <b>530.535</b>           | <b>388.350</b>            | <b>754.838</b>           |
| <b>0821</b>   | <b>Cultural Services</b>                                  |            | <b>116.554</b>    | <b>530.535</b>           | <b>388.350</b>            | <b>754.838</b>           |
| 082105        | Promotion of Cultural activities                          | 38         | 116.554           | 492.760                  | 388.350                   | 695.199                  |
| 082105        | Promotion of Cultural activities                          | 61         | -                 | -                        | -                         | 20.000                   |
| 082105        | Promotion of Cultural activities                          | 65         | -                 | 37.775                   | -                         | 39.639                   |
| <b>083</b>    | <b>Broadcasting and Publishing</b>                        |            | <b>668.578</b>    | <b>458.061</b>           | <b>492.079</b>            | <b>975.817</b>           |
| <b>0831</b>   | <b>Broadcasting and Publishing</b>                        |            | <b>668.578</b>    | <b>458.061</b>           | <b>492.079</b>            | <b>975.817</b>           |
| 083104        | Public Relations  | 31         | 588.812           | 420.598                  | 417.508                   | 934.419                  |
| 083104        | Public Relations  | 61         | 79.766            | 37.463                   | 74.571                    | 41.398                   |
| <b>084</b>    | <b>Religious affairs</b>                                  |            | <b>2,773.288</b>  | <b>3,353.808</b>         | <b>3,112.479</b>          | <b>3,636.187</b>         |
| <b>0841</b>   | <b>Religious affairs</b>                                  |            | <b>2,773.288</b>  | <b>3,353.808</b>         | <b>3,112.479</b>          | <b>3,636.187</b>         |
| 084103        | Aquaf   | 37         | 261.000           | 75.500                   | 315.730                   | 149.000                  |
| 084104        | Minority Affairs  | 37         | 2,084.443         | 2,430.942                | 2,071.730                 | 2,592.563                |
| 084104        | Minority Affairs  | 61         | -                 | 237.820                  | 217.320                   | 223.620                  |
| 084120        | Others - Zakat & Usher                                    | 33         | 382.810           | 562.469                  | 457.924                   | 618.629                  |
| 084120        | Others - Zakat & Usher                                    | 61         | 45.035            | 47.077                   | 49.775                    | 52.375                   |
| <b>086</b>    | <b>Administration of Information, Recreation, Culture</b> |            | <b>461.017</b>    | <b>444.936</b>           | <b>1,160.017</b>          | <b>1,670.467</b>         |
| <b>0861</b>   | <b>Administration of Information, Recreation, Culture</b> |            | <b>461.017</b>    | <b>444.936</b>           | <b>1,160.017</b>          | <b>1,670.467</b>         |
| 086101        | Administration  | 31         | 438.992           | 425.328                  | 1,134.969                 | 1,649.828                |
| 086101        | Administration  | 61         | 22.025            | 19.608                   | 25.048                    | 20.639                   |
| <b>09</b>     | <b>EDUCATION AFFAIRS AND SERVICES</b>                     |            | <b>67,053.753</b> | <b>87,997.436</b>        | <b>86,031.474</b>         | <b>109,922.466</b>       |

## IX. Details of Current Revenue Expenditure

Rs. in million

| Function Code | Description  | Demand No. | Accounts 2024-25  | Budget Estimates 2025-26 | Revised Estimates 2025-26 | Budget Estimates 2026-27 |
|---------------|--|------------|-------------------|--------------------------|---------------------------|--------------------------|
| <b>091</b>    | <b>Pre-primary and primary education affairs and services</b>                                  |            | <b>825.222</b>    | <b>894.773</b>           | <b>859.192</b>            | <b>987.822</b>           |
| <b>0911</b>   | <b>Pre-primary and primary education affairs and services</b>                                  |            | <b>825.222</b>    | <b>894.773</b>           | <b>859.192</b>            | <b>987.822</b>           |
| 091120        | Others   | 46         | 825.222           | 894.773                  | 859.192                   | 987.822                  |
| <b>092</b>    | <b>Secondary Education Affairs and Services</b>  |            | <b>879.324</b>    | <b>963.899</b>           | <b>1,046.999</b>          | <b>1,249.257</b>         |
| <b>0921</b>   | <b>Secondary Education Affairs and Services</b>  |            | <b>879.324</b>    | <b>963.899</b>           | <b>1,046.999</b>          | <b>1,249.257</b>         |
| 092101        | Secondary Education  | 46         | (0.112)           | -                        | 0.001                     | -                        |
| 092102        | Administration   | 46         | 595.927           | 744.501                  | 786.320                   | 955.306                  |
| 092102        | Administration   | 61         | 282.609           | 219.398                  | 260.678                   | 293.951                  |
| <b>093</b>    | <b>Tertiary education affairs and services</b>   |            | <b>45,637.525</b> | <b>66,714.293</b>        | <b>55,557.557</b>         | <b>84,193.243</b>        |
| <b>0931</b>   | <b>Tertiary education affairs and services</b>   |            | <b>45,637.525</b> | <b>66,714.293</b>        | <b>55,557.557</b>         | <b>84,193.243</b>        |
| 093101        | General universities/colleges/institutes   | 12         | 19,912.418        | 36,525.689               | 25,604.804                | 48,231.408               |
| 093101        | General universities/colleges/institutes   | 61         | 1,887.259         | 2,679.033                | 2,318.520                 | 3,470.884                |
| 093102        | Professional/technical universities /colleges/ institutes                                      | 12         | 2,018.552         | 2,253.414                | 2,379.777                 | 2,520.490                |
| 093102        | Professional/technical universities /colleges/ institutes (Health)                             | 13         | 18,795.530        | 21,669.399               | 21,999.613                | 25,805.420               |
| 093102        | Professional/technical universities /colleges/ institutes (Agriculture)                        | 18         | 89.300            | 108.555                  | 104.585                   | 115.108                  |
| 093102        | Professional/technical universities /colleges/ institutes (Tech. Education)                    | 29         | 1,946.001         | 2,339.907                | 1,999.402                 | 2,573.947                |
| 093102        | Professional/technical universities / colleges / institutes (Elementary & Secondary Education) | 46         | 258.696           | 273.095                  | 301.276                   | 314.443                  |
| 093102        | Professional/technical universities /colleges/ institutes                                      | 61         | 215.272           | 182.359                  | 273.186                   | 278.122                  |
| 093102        | Professional/technical universities /colleges/ institutes                                      | 61         | 231.436           | 276.739                  | 246.625                   | 538.386                  |
| 093102        | Professional/technical universities /colleges/ institutes                                      | 61         | 195.801           | 302.212                  | 204.476                   | 196.660                  |
| 093102        | Professional/technical universities /colleges/ institutes                                      | 61         | -                 | -                        | -                         | 35.537                   |
| 093120        | Others   | 13         | 87.260            | 103.891                  | 125.293                   | 112.838                  |
| <b>094</b>    | <b>Education Services not definable by Level</b>   |            | <b>1,398.641</b>  | <b>1,650.195</b>         | <b>1,487.644</b>          | <b>1,808.452</b>         |
| <b>0941</b>   | <b>Education Services not Definable by Level</b>   |            | <b>1,398.641</b>  | <b>1,650.195</b>         | <b>1,487.644</b>          | <b>1,808.452</b>         |
| 094101        | School for Handicapped/Retarded Persons  | 32         | 1,398.641         | 1,650.195                | 1,487.644                 | 1,808.452                |
| <b>095</b>    | <b>Subsidiary services to education</b>  |            | <b>712.021</b>    | <b>820.027</b>           | <b>990.151</b>            | <b>930.088</b>           |
| <b>0951</b>   | <b>Subsidiary services to education</b>  |            | <b>712.021</b>    | <b>820.027</b>           | <b>990.151</b>            | <b>930.088</b>           |
| 095101        | Archives, Library and Museums (Higher Education, Archives & Libraries)                         | 12         | 366.729           | 426.273                  | 407.929                   | 478.224                  |
| 095101        | Archives, Library and Museums (Sports, Tourism & Museums)                                      | 65         | 336.849           | 393.754                  | 582.222                   | 451.864                  |

## IX. Details of Current Revenue Expenditure

Rs. in million

| Function Code                            | Description  | Demand No. | Accounts 2024-25     | Budget Estimates 2025-26 | Revised Estimates 2025-26 | Budget Estimates 2026-27 |
|--|--|------------|----------------------|--------------------------|---------------------------|--------------------------|
| <b>096</b>                               | <b>Administration</b>  |            | <b>17,601.020</b>    | <b>16,954.249</b>        | <b>26,089.931</b>         | <b>20,753.604</b>        |
| <b>0961</b>                              | <b>Administration</b>  |            | <b>17,601.020</b>    | <b>16,954.249</b>        | <b>26,089.931</b>         | <b>20,753.604</b>        |
| 096101                                   | Secretariat/Policy/Curriculum ( Higher Education)                | 12         | 6,311.273            | 1,196.912                | 11,671.491                | 1,230.913                |
| 096101                                   | Secretariat/Policy/Curriculum (Health)                           | 13         | 196.076              | 313.589                  | 196.835                   | 195.815                  |
| 096101                                   | Secretariat/Policy/Curriculum (Technical Education & Manpower)   | 29         | 1,482.014            | 1,726.010                | 1,518.371                 | 1,984.362                |
| 096101                                   | Secretariat/Policy/Curriculum (Elementary & Secondary Education) | 46         | 7,532.068            | 11,818.892               | 10,484.948                | 14,400.242               |
| 096101                                   | Secretariat/Policy/Curriculum (Technical Education & Manpower)   | 61         | 55.278               | 50.798                   | 344.257                   | 555.654                  |
| 096101                                   | Secretariat/Policy/Curriculum (Elementary & Secondary Education) | 61         | 198.324              | 151.277                  | 187.429                   | 156.324                  |
| 096101                                   | Secretariat/Policy/Curriculum ( Higher Education)                | 61         | 1,825.987            | 1,696.771                | 1,686.600                 | 2,230.294                |
| <b>10</b>                                | <b>SOCIAL PROTECTION</b>   |            | <b>26,721.321</b>    | <b>44,459.754</b>        | <b>60,323.795</b>         | <b>55,456.508</b>        |
| <b>107</b>                               | <b>Administration</b>  |            | <b>14,517.953</b>    | <b>31,039.482</b>        | <b>42,426.738</b>         | <b>34,046.729</b>        |
| <b>1071</b>                              | <b>Administration</b>  |            | <b>14,517.953</b>    | <b>31,039.482</b>        | <b>42,426.738</b>         | <b>34,046.729</b>        |
| 107101                                   | Rehabilitation & Resettlement (COVID-19)                         | 62         | 21.000               | 330.000                  | 330.000                   | -                        |
| 107102                                   | Rehabilitation and resettlement                                  | 47         | 7,806.597            | 11,795.501               | 19,150.311                | 13,866.283               |
| 107102                                   | Rehabilitation and resettlement                                  | 61         | 5,936.769            | 18,325.026               | 21,768.153                | 19,302.538               |
| 107104                                   | Administration (Social Welfare, Special Education)               | 32         | 410.260              | 588.934                  | 758.795                   | 877.886                  |
| 107105                                   | Flood Control  | 24         | 343.327              | 0.021                    | 419.479                   | 0.022                    |
| <b>108</b>                               | <b>Others</b>  |            | <b>12,203.368</b>    | <b>13,420.272</b>        | <b>17,897.057</b>         | <b>21,409.779</b>        |
| <b>1081</b>                              | <b>Others</b>  |            | <b>12,203.368</b>    | <b>13,420.272</b>        | <b>17,897.057</b>         | <b>21,409.779</b>        |
| 108101                                   | Social Welfare Measures  | 32         | 11,373.318           | 11,875.468               | 16,305.148                | 20,182.914               |
| 108101                                   | Social Welfare Measures  | 61         | 153.091              | 713.543                  | 763.492                   | 125.682                  |
| 108103                                   | Population Welfare Measures                                      | 28         | 650.314              | 794.916                  | 786.451                   | 1,055.068                |
| 108103                                   | Population Welfare Measures                                      | 61         | 26.645               | 36.345                   | 41.966                    | 46.115                   |
| <b>Total Current Revenue Expenditure</b> |  |            | <b>1,195,740.228</b> | <b>1,364,650.000</b>     | <b>1,391,942.759</b>      | <b>1,600,347.000</b>     |

## X - Development Revenue Expenditure

Rs. in million

| Function Code | Description  | Accounts 2024-25  | Budget Estimates 2025-26 | Revised Estimates 2025-26 | Budget Estimates 2026-27 |
|---------------|--|-------------------|--------------------------|---------------------------|--------------------------|
|               | <b>Development Revenue Expenditure</b>   | <b>47,379.894</b> | <b>62,956.480</b>        | <b>79,237.816</b>         | <b>62,257.691</b>        |
| <b>01</b>     | <b>General Public Service</b>  | <b>2,249.326</b>  | <b>4,767.149</b>         | <b>4,869.137</b>          | <b>7,095.554</b>         |
| 011           | Executive and legislative organs, financial and fiscal affairs external affairs. | -                 | 21.000                   | 11.550                    | -                        |
| 015           | General Services   | 2,249.326         | 4,746.149                | 4,857.587                 | 7,095.554                |
| <b>03</b>     | <b>Public Order and safety affairs</b>   | <b>2,527.227</b>  | <b>1,050.711</b>         | <b>1,428.383</b>          | <b>4,257.055</b>         |
| 031           | Law Courts   | 27.392            | 122.001                  | 141.671                   | 33.006                   |
| 032           | Police   | 2,499.834         | 928.710                  | 1,286.712                 | 4,224.049                |
| <b>04</b>     | <b>Economic Affairs</b>  | <b>14,531.383</b> | <b>16,939.213</b>        | <b>23,075.462</b>         | <b>18,551.434</b>        |
| 041           | General Economic, Commercial and Labour affairs                                  | 9.001             | 0.001                    | 0.001                     | 20.000                   |
| 042           | Agriculture, Food, Irrigation, Forestry and Fishing                              | 13,678.238        | 14,470.504               | 13,508.818                | 14,237.181               |
| 043           | Fuel & Energy  | 9.999             | 10.001                   | 71.023                    | 392.043                  |
| 044           | Mining and Manufacturing   | 283.996           | 604.133                  | 686.138                   | 613.759                  |
| 045           | Construction and Transport   | 550.148           | 1,854.574                | 8,809.482                 | 3,288.451                |
| <b>05</b>     | <b>Environment Protection</b>  | <b>99.689</b>     | <b>226.104</b>           | <b>321.466</b>            | <b>547.949</b>           |
| 052           | Waste Water Management   | 53.693            | 132.843                  | 228.202                   | 448.959                  |
| 053           | Pollution Abatement  | 45.995            | 93.261                   | 93.264                    | 98.990                   |
| <b>06</b>     | <b>Housing and Community Amenities</b>   | <b>860.097</b>    | <b>4,884.814</b>         | <b>4,845.868</b>          | <b>4,751.348</b>         |
| 062           | Community Development  | 860.097           | 4,884.814                | 4,845.868                 | 4,751.348                |
| <b>07</b>     | <b>Health</b>  | <b>15,947.104</b> | <b>17,768.830</b>        | <b>18,860.735</b>         | <b>13,956.003</b>        |
| 073           | Hospital Services  | 4,165.732         | 7,848.786                | 7,527.414                 | 7,035.695                |
| 074           | Public Health Services   | 11,781.372        | 9,915.044                | 11,328.321                | 6,910.308                |
| 076           | Administration   | -                 | 5.000                    | 5.000                     | 10.000                   |
| <b>08</b>     | <b>Recreation, Culture and Religion</b>  | <b>3,198.809</b>  | <b>4,826.828</b>         | <b>4,625.995</b>          | <b>3,436.392</b>         |
| 081           | Recreation and Sporting Services   | 2,941.732         | 4,255.611                | 4,112.562                 | 2,637.478                |
| 083           | Broadcasting, Publishing   | 45.193            | 53.006                   | 97.232                    | 94.646                   |
| 084           | Religious Affairs  | 211.885           | 518.211                  | 416.201                   | 704.268                  |
| <b>09</b>     | <b>Education Affairs and Services</b>  | <b>5,758.785</b>  | <b>9,951.042</b>         | <b>14,047.886</b>         | <b>6,817.869</b>         |
| 091           | Pre-Primary and Primary Edu. Affairs & Services                                  | 2,569.947         | 3,208.139                | 3,160.919                 | 562.942                  |
| 092           | Secondary Education Affairs and Services   | 365.504           | 828.835                  | 1,558.964                 | 447.736                  |
| 093           | Tertiary Education Affairs and Services  | 2,454.473         | 5,242.295                | 8,121.715                 | 4,454.586                |
| 095           | Subsidiary Services to Education   | 364.963           | 527.440                  | 591.116                   | 629.359                  |
| <b>10</b>     | <b>Social Protection</b>   | <b>2,207.474</b>  | <b>2,541.789</b>         | <b>7,162.884</b>          | <b>2,844.087</b>         |
| 107           | Administration   | 1,510.089         | 1,069.301                | 5,663.853                 | 1,253.694                |
| 108           | Others   | 697.385           | 1,472.488                | 1,499.031                 | 1,590.393                |

## XI. Details of Development Revenue Expenditure

| Rs. in million                                    |  |            |                   |                          |                           |                          |
|---|--|------------|-------------------|--------------------------|---------------------------|--------------------------|
| Function Code                                     | Description  | Demand No. | Accounts 2024-25  | Budget Estimates 2025-26 | Revised Estimates 2025-26 | Budget Estimates 2026-27 |
| <b>Development Expenditure on Revenue Account</b> |  |            | <b>47,379.894</b> | <b>62,956.480</b>        | <b>79,237.816</b>         | <b>62,257.691</b>        |
| <b>01</b>   | <b>General Public Service</b>  |            | <b>2,249.326</b>  | <b>4,767.149</b>         | <b>4,869.137</b>          | <b>7,095.554</b>         |
| 011   | <b>Executive and Legislative organs, financial, fiscal &amp; external affairs.</b> |            | -                 | <b>21.000</b>            | <b>11.550</b>             | -                        |
| 0112  | <b>Financial and Fiscal Affairs.</b>   |            | -                 | <b>21.000</b>            | <b>11.550</b>             | -                        |
| 011204  | Administration of Financial Affairs  | 51         | -                 | 21.000                   | 11.550                    | -                        |
| <b>015</b>  | <b>General Services</b>  |            | <b>2,249.326</b>  | <b>4,746.149</b>         | <b>4,857.587</b>          | <b>7,095.554</b>         |
| 0151  | <b>Personnel Services</b>  |            | <b>230.126</b>    | <b>125.269</b>           | <b>125.270</b>            | <b>80.000</b>            |
| 015101  | Establishment services General Admn.   | 50         | 230.126           | 125.269                  | 125.270                   | 80.000                   |
| 0152  | <b>Planning Services</b>   |            | <b>1,524.747</b>  | <b>3,414.981</b>         | <b>3,579.446</b>          | <b>5,531.256</b>         |
| 015201  | Planning   | 51         | 1,480.257         | 3,241.981                | 3,406.446                 | 5,444.435                |
| 015201  | Planning   | 60         | 23.320            | 43.000                   | 43.000                    | 38.000                   |
| 015201  | Planning   | 60         | 2.671             | 130.000                  | 130.000                   | 48.821                   |
| 0154  | <b>Other General Services</b>  |            | <b>494.453</b>    | <b>1,205.899</b>         | <b>1,152.871</b>          | <b>1,484.298</b>         |
| 015405  | Centralized Data Processing Services   | 50         | 278.466           | 843.400                  | 790.370                   | 964.197                  |
| 015405  | Centralized Data Processing Services   | 60         | 213.834           | 362.499                  | 362.501                   | 520.101                  |
| <b>03</b>   | <b>Public Order and safety affairs</b>   |            | <b>2,527.227</b>  | <b>1,050.711</b>         | <b>1,428.383</b>          | <b>4,257.055</b>         |
| 031   | <b>Law Courts</b>  |            | <b>27.392</b>     | <b>122.001</b>           | <b>141.671</b>            | <b>33.006</b>            |
| 0311  | <b>Law Courts</b>  |            | <b>27.392</b>     | <b>122.001</b>           | <b>141.671</b>            | <b>33.006</b>            |
| 031101  | Court/Justice  | 50         | 27.392            | 122.001                  | 141.671                   | 25.997                   |
| 031101  | Court/Justice  | 60         | -                 | -                        | -                         | 7.009                    |
| 032   | <b>Police</b>  |            | <b>2,499.834</b>  | <b>928.710</b>           | <b>1,286.712</b>          | <b>4,224.049</b>         |
| 0321  | <b>Police</b>  |            | <b>2,499.834</b>  | <b>928.710</b>           | <b>1,286.712</b>          | <b>4,224.049</b>         |
| 032102  | Provincial Police  | 50         | 2,240.875         | 542.500                  | 842.501                   | 2,567.639                |
| 032102  | Provincial Police  | 60         | 258.960           | 386.210                  | 444.211                   | 1,656.410                |
| <b>04</b>   | <b>Economic Affairs</b>  |            | <b>14,531.383</b> | <b>16,939.213</b>        | <b>23,075.462</b>         | <b>18,551.434</b>        |
| 041   | <b>General Economic, Commercial and Labor Affairs</b>                              |            | <b>9.001</b>      | <b>0.001</b>             | <b>0.001</b>              | <b>20.000</b>            |
| 0414  | <b>State Trading</b>   |            | <b>9.001</b>      | <b>0.001</b>             | <b>0.001</b>              | <b>20.000</b>            |
| 041401  | Food (Wheat)   | 50         | 9.001             | 0.001                    | 0.001                     | 20.000                   |
| 042   | <b>Agriculture, Food, Irrigation, Forestry and Fishing</b>                         |            | <b>13,678.238</b> | <b>14,470.504</b>        | <b>13,508.818</b>         | <b>14,237.181</b>        |
| 0421  | <b>Agriculture</b>   |            | <b>10,924.473</b> | <b>9,924.340</b>         | <b>8,876.426</b>          | <b>9,547.842</b>         |
| 042101  | Administration/Land Commission   | 50         | 244.999           | 303.390                  | 294.579                   | 183.068                  |

## XI. Details of Development Revenue Expenditure

| Rs. in million |  |            |                  |                          |                           |                          |
|----------------|--|------------|------------------|--------------------------|---------------------------|--------------------------|
| Function Code  | Description                                  | Demand No. | Accounts 2024-25 | Budget Estimates 2025-26 | Revised Estimates 2025-26 | Budget Estimates 2026-27 |
| 042101         | Administration/Land Commission               | 60         | 292.169          | 2.001                    | 2.002                     | 200.000                  |
| 042102         | Land management (Land record & colonization) | 51         | 435.610          | 466.098                  | 434.359                   | 257.545                  |
| 042102         | Land management (Land record & colonization) | 60         | 329.971          | 454.000                  | 584.000                   | 350.000                  |
| 042103         | Agricultural Research and Extension Services | 50         | 3,679.245        | 3,729.550                | 3,553.675                 | 3,875.750                |
| 042103         | Agricultural Research and Extension Services | 57         | 1,068.159        | -                        | 64.030                    | -                        |
| 042103         | Agricultural Research and Extension Services | 60         | 2,125.338        | 2,440.000                | 1,780.907                 | 1,795.613                |
| 042106         | Animal Husbandry                             | 50         | 2,078.932        | 1,143.301                | 1,227.808                 | 1,620.094                |
| 042106         | Animal Husbandry                             | 60         | 126.009          | 146.000                  | 138.633                   | 155.000                  |
| 042106         | Animal Husbandry                             | 60         | 526.924          | 960.000                  | 796.433                   | 1,110.772                |
| <b>0422</b>    | <b>Irrigation</b>                            |            | <b>107.375</b>   | <b>155.498</b>           | <b>173.515</b>            | <b>90.877</b>            |
| 042250         | Others                                       | 60         | 40.082           | 80.498                   | 91.015                    | 49.000                   |
| 042250         | Others                                       | 60         | 67.293           | 75.000                   | 82.500                    | 41.877                   |
| <b>0424</b>    | <b>Forestry</b>                              |            | <b>2,430.986</b> | <b>4,229.606</b>         | <b>4,306.726</b>          | <b>4,471.064</b>         |
| 042402         | Forestry                                     | 50         | 2,236.362        | 3,890.426                | 3,967.544                 | 4,195.928                |
| 042402         | Forestry                                     | 60         | 6.300            | 21.000                   | 21.000                    | 19.000                   |
| 042402         | Forestry                                     | 60         | 188.324          | 318.180                  | 318.182                   | 256.136                  |
| <b>0425</b>    | <b>Fishing</b>                               |            | <b>215.404</b>   | <b>161.060</b>           | <b>152.151</b>            | <b>127.398</b>           |
| 042501         | Administration                               | 50         | 154.534          | 140.000                  | 131.091                   | 127.397                  |
| 042501         | Administration                               | 60         | 58.245           | 21.060                   | 21.060                    | 0.001                    |
| <b>043</b>     | <b>Fuel and Energy</b>                       |            | <b>9.999</b>     | <b>10.001</b>            | <b>71.023</b>             | <b>392.043</b>           |
| <b>0435</b>    | <b>Electricity - Hydel</b>                   |            | <b>9.999</b>     | <b>10.001</b>            | <b>71.023</b>             | <b>392.043</b>           |
| 043502         | Electricity - Hydel                          | 51         | -                | -                        | -                         | 249.041                  |
| 043502         | Electricity - Hydel                          | 55         | 9.999            | 10.001                   | 71.023                    | 118.002                  |
| 043502         | Electricity - Hydel                          | 60         | -                | -                        | -                         | 25.000                   |
| <b>044</b>     | <b>Mining and Manufacturing</b>              |            | <b>283.996</b>   | <b>604.133</b>           | <b>686.138</b>            | <b>613.759</b>           |
| <b>0441</b>    | <b>Manufacturing</b>                         |            | <b>169.891</b>   | <b>366.432</b>           | <b>296.437</b>            | <b>357.060</b>           |
| 044105         | Administration                               | 50         | 2.202            | 175.430                  | 105.434                   | 86.703                   |
| 044120         | Others                                       | 50         | 167.689          | 142.001                  | 142.001                   | 138.356                  |
| 044120         | Others                                       | 60         |                  | 39.000                   | 39.000                    | 72.000                   |
| 044120         | Others                                       | 60         |                  | 10.001                   | 10.002                    | 60.001                   |

## XI. Details of Development Revenue Expenditure

| Rs. in million |  |            |                  |                          |                           |                          |
|----------------|--|------------|------------------|--------------------------|---------------------------|--------------------------|
| Function Code  | Description                            | Demand No. | Accounts 2024-25 | Budget Estimates 2025-26 | Revised Estimates 2025-26 | Budget Estimates 2026-27 |
| <b>0442</b>    | <b>Mining</b>                          |            | <b>114.105</b>   | <b>237.701</b>           | <b>389.701</b>            | <b>256.699</b>           |
| 044202         | Inspection                             | 55         | 114.105          | 237.701                  | 389.701                   | 256.699                  |
| <b>045</b>     | <b>Construction and Transport</b>      |            | <b>550.148</b>   | <b>1,854.574</b>         | <b>8,809.482</b>          | <b>3,288.451</b>         |
| <b>0452</b>    | <b>Road Transport</b>                  |            | <b>165.316</b>   | <b>885.194</b>           | <b>585.219</b>            | <b>531.583</b>           |
| 045201         | Administration                         | 50         | 19.676           | 93.608                   | 93.609                    | 306.656                  |
| 045201         | Administration                         | 60         | 45.641           | 500.000                  | 200.023                   | 10.000                   |
| 045201         | Administration                         | 60         |                  | 291.586                  | 291.587                   | 174.927                  |
| 045202         | Highways, Roads and Bridges            | 56         |                  | -                        | -                         | 20.000                   |
| 045202         | Highways, Roads and Bridges            | 60         | 100.000          | -                        | -                         | 20.000                   |
| <b>0457</b>    | <b>Construction (Works)</b>            |            | <b>384.832</b>   | <b>969.380</b>           | <b>8,224.263</b>          | <b>2,756.868</b>         |
| 045702         | Buildings and Structures               | 50         | 271.739          | 578.678                  | 7,867.337                 | 871.868                  |
| 045702         | Buildings and Structures               | 56         | 45.910           | 5.001                    | 45.425                    | -                        |
| 045702         | Buildings and Structures               | 60         | 4.050            | 14.701                   | 14.701                    | 1,794.000                |
| 045702         | Buildings and Structures               | 60         |                  | 371.000                  | 296.800                   | 91.000                   |
| <b>05</b>      | <b>Environment Protection</b>          |            | <b>99.689</b>    | <b>226.104</b>           | <b>321.466</b>            | <b>547.949</b>           |
| <b>052</b>     | <b>Waste Water Management</b>          |            | <b>53.693</b>    | <b>132.843</b>           | <b>228.202</b>            | <b>448.959</b>           |
| <b>0521</b>    | <b>Waste Water Management</b>          |            | <b>53.693</b>    | <b>132.843</b>           | <b>228.202</b>            | <b>448.959</b>           |
| 052102         | Works (Rural)                          | 52         | 53.693           | 95.001                   | 115.514                   | 299.812                  |
| 052102         | Works (Rural)                          | 54         |                  | 37.842                   | 112.688                   | 90.160                   |
| 052102         | Works (Rural)                          | 60         | -                | -                        | -                         | 58.987                   |
| <b>053</b>     | <b>Pollution Abatement</b>             |            | <b>45.995</b>    | <b>93.261</b>            | <b>93.264</b>             | <b>98.990</b>            |
| <b>0531</b>    | <b>Pollution Abatement</b>             |            | <b>45.995</b>    | <b>93.261</b>            | <b>93.264</b>             | <b>98.990</b>            |
| 053101         | Environment Protection                 | 50         | 45.995           | 93.261                   | 93.264                    | 98.990                   |
| <b>06</b>      | <b>Housing and Community Amenities</b> |            | <b>860.097</b>   | <b>4,884.814</b>         | <b>4,845.868</b>          | <b>4,751.348</b>         |
| <b>062</b>     | <b>Community Development</b>           |            | <b>860.097</b>   | <b>4,884.814</b>         | <b>4,845.868</b>          | <b>4,751.348</b>         |
| <b>0621</b>    | <b>Urban Development</b>               |            | <b>448.354</b>   | <b>372.058</b>           | <b>379.561</b>            | <b>645.847</b>           |
| 062120         | Others                                 | 51         | 418.994          | 372.058                  | 379.561                   | 505.847                  |
| 062120         | Others                                 | 60         | 29.360           | -                        | -                         | 140.000                  |
| <b>0622</b>    | <b>Rural Development</b>               |            | <b>411.744</b>   | <b>4,512.756</b>         | <b>4,466.307</b>          | <b>4,105.501</b>         |
| 062202         | Rural Works Programme                  | 51         | 34.542           | 7.502                    | 7.503                     | 113.001                  |
| 062202         | Rural Works Programme                  | 60         | 323.510          | 205.254                  | 4,300.000                 | 3,277.500                |
| 062202         | Rural Works Programme                  | 60         | 53.691           | 4,300.000                | 158.804                   | 715.000                  |

## XI. Details of Development Revenue Expenditure

| Rs. in million |   |            |                   |                          |                           |                          |
|----------------|---|------------|-------------------|--------------------------|---------------------------|--------------------------|
| Function Code  | Description                                       | Demand No. | Accounts 2024-25  | Budget Estimates 2025-26 | Revised Estimates 2025-26 | Budget Estimates 2026-27 |
| <b>07</b>      | <b>Health</b>                                     |            | <b>15,947.104</b> | <b>17,768.830</b>        | <b>18,860.735</b>         | <b>13,956.003</b>        |
| <b>073</b>     | <b>Hospital Services</b>                          |            | <b>4,165.732</b>  | <b>7,848.786</b>         | <b>7,527.414</b>          | <b>7,035.695</b>         |
| <b>0731</b>    | <b>General Hospital Services</b>                  |            | <b>4,165.732</b>  | <b>7,848.786</b>         | <b>7,527.414</b>          | <b>7,035.695</b>         |
| 073101         | General Hospital Services                         | 54         | 2,068.478         | 4,270.208                | 4,518.318                 | 4,799.025                |
| 073101         | General Hospital Services                         | 60         | 1,671.901         | 2,626.589                | 1,925.062                 | 2,178.920                |
| 073201         | Special Hospital Service ( Mental Hospital )      | 54         | 422.027           | 951.989                  | 1,084.034                 | 57.750                   |
| <b>074</b>     | <b>Public Health Services</b>                     |            | <b>11,781.372</b> | <b>9,915.044</b>         | <b>11,328.321</b>         | <b>6,910.308</b>         |
| <b>0741</b>    | <b>Public Health Services</b>                     |            | <b>11,781.372</b> | <b>9,915.044</b>         | <b>11,328.321</b>         | <b>6,910.308</b>         |
| 074101         | Anti Malaria                                      | 54         | 2,654.102         | 1,348.411                | 3,197.666                 | 1,375.000                |
| 074101         | Anti Malaria                                      | 57         | 1,087.000         | -                        | 333.374                   | -                        |
| 074101         | Anti Malaria                                      | 60         | 615.887           | 1,428.231                | 825.292                   | 80.000                   |
| 074103         | Anti Tuberculosis                                 | 54         | -                 | 75.000                   | 30.519                    | 5.000                    |
| 074106         | Prep & Dissemination                              | 54         | -                 | 59.276                   | 64.082                    | 5.000                    |
| 074107         | Population Welfare Measures                       | 54         | 340.953           | 535.900                  | 452.377                   | 564.000                  |
| 074107         | Population Welfare Measures                       | 60         | 0.905             | 14.000                   | 12.996                    | 12.000                   |
| 074107         | Population Welfare Measures                       | 60         | -                 | 86.369                   | 87.374                    | 60.000                   |
| 074120         | Other (Health Facilities and Preventive Measures) | 54         | 67.082            | 223.648                  | 181.206                   | 155.000                  |
| 074120         | Other (Health Facilities and Preventive Measures) | 60         | 7,015.444         | 6,144.209                | 6,143.435                 | 4,654.308                |
| <b>076</b>     | <b>Administration</b>                             |            | <b>-</b>          | <b>5.000</b>             | <b>5.000</b>              | <b>10.000</b>            |
| <b>0761</b>    | <b>Administration</b>                             |            | <b>-</b>          | <b>5.000</b>             | <b>5.000</b>              | <b>10.000</b>            |
| 076101         | Administration                                    | 54         | -                 | 5.000                    | 5.000                     | 10.000                   |
| <b>08</b>      | <b>Recreation, Culture and Religion</b>           |            | <b>3,198.809</b>  | <b>4,826.828</b>         | <b>4,625.995</b>          | <b>3,436.392</b>         |
| <b>081</b>     | <b>Recreation and Sporting Services</b>           |            | <b>2,941.732</b>  | <b>4,255.611</b>         | <b>4,112.562</b>          | <b>2,637.478</b>         |
| <b>0811</b>    | <b>Recreation and Sporting Services</b>           |            | <b>2,941.732</b>  | <b>4,255.611</b>         | <b>4,112.562</b>          | <b>2,637.478</b>         |
| 081101         | Stadium and Sports coplexes                       | 50         | 1,023.529         | 886.352                  | 886.353                   | 345.424                  |
| 081120         | Others  | 50         | 1,843.224         | 3,039.887                | 2,830.835                 | 1,758.854                |
| 081120         | Others  | 60         | 13.000            | 55.452                   | 61.454                    | 171.000                  |
| 081120         | Others  | 60         | 61.978            | 273.920                  | 333.920                   | 362.200                  |
| <b>083</b>     | <b>Broadcasting, Publishing</b>                   |            | <b>45.193</b>     | <b>53.006</b>            | <b>97.232</b>             | <b>94.646</b>            |
| <b>0831</b>    | <b>Broadcasting, Publication</b>                  |            | <b>45.193</b>     | <b>53.006</b>            | <b>97.232</b>             | <b>94.646</b>            |
| 083104         | Public Relations                                  | 50         | 45.193            | 53.006                   | 97.232                    | 83.000                   |
| 083104         | Public Relations                                  | 60         | -                 | -                        | -                         | 11.646                   |

## XI. Details of Development Revenue Expenditure

| Rs. in million |  |            |                  |                          |                           |                          |
|----------------|--|------------|------------------|--------------------------|---------------------------|--------------------------|
| Function Code  | Description  | Demand No. | Accounts 2024-25 | Budget Estimates 2025-26 | Revised Estimates 2025-26 | Budget Estimates 2026-27 |
| <b>084</b>     | <b>Religious Affairs</b>                                     |            | <b>211.885</b>   | <b>518.211</b>           | <b>416.201</b>            | <b>704.268</b>           |
| <b>0841</b>    | <b>Religious Affairs</b>                                     |            | <b>211.885</b>   | <b>518.211</b>           | <b>416.201</b>            | <b>704.268</b>           |
| 084104         | Minority Affairs   | 50         | 211.885          | 478.211                  | 376.201                   | 704.268                  |
| 084104         | Minority Affairs   | 60         | -                | 40.000                   | 40.000                    | -                        |
| <b>09</b>      | <b>Education affairs and Services</b>                        |            | <b>5,758.785</b> | <b>9,951.042</b>         | <b>14,047.886</b>         | <b>6,817.869</b>         |
| <b>091</b>     | <b>Pre-Primary &amp; Primary Edu. Affairs &amp; Services</b> |            | <b>2,569.947</b> | <b>3,208.139</b>         | <b>3,160.919</b>          | <b>562.942</b>           |
| <b>0911</b>    | <b>Pre-Primary &amp; Primary Edu. Affairs &amp; Services</b> |            | <b>2,569.947</b> | <b>3,208.139</b>         | <b>3,160.919</b>          | <b>562.942</b>           |
| 091102         | Primary  | 53         | 47.168           | 218.801                  | 178.851                   | 67.550                   |
| 091102         | Primary  | 60         | 1,309.951        | 2,060.698                | 2,006.248                 | 322.593                  |
| 091102         | Primary  | 60         | 272.378          | 225.000                  | 187.627                   | 10.476                   |
| 091103         | Administration   | 53         | 441.242          | -                        | 53.006                    | -                        |
| 091103         | Administration   | 60         | 499.208          | 703.640                  | 735.187                   | 162.323                  |
| <b>092</b>     | <b>Secondary Education Affairs and Services</b>              |            | <b>365.504</b>   | <b>828.835</b>           | <b>1,558.964</b>          | <b>447.736</b>           |
| <b>0921</b>    | <b>Secondary Education Affairs and Services</b>              |            | <b>365.504</b>   | <b>828.835</b>           | <b>1,558.964</b>          | <b>447.736</b>           |
| 092101         | Secondary Education  | 53         | 195.504          | 162.330                  | 523.663                   | 194.736                  |
| 092101         | Secondary Education  | 60         | 170.000          | 666.505                  | 986.361                   | 253.000                  |
| <b>093</b>     | <b>Tertiary Education Affairs and Services</b>               |            | <b>2,454.473</b> | <b>5,242.295</b>         | <b>8,121.715</b>          | <b>4,454.586</b>         |
| <b>0931</b>    | <b>Tertiary Education Affairs and Services</b>               |            | <b>2,454.473</b> | <b>5,242.295</b>         | <b>8,121.715</b>          | <b>4,454.586</b>         |
| 093101         | General Universities/Colleges/Institutes                     | 53         | 1,445.120        | 2,945.512                | 3,154.769                 | 2,870.997                |
| 093101         | General Universities/Colleges/Institutes                     | 60         | 14.831           | 274.157                  | 274.157                   | 222.601                  |
| 093101         | General Universities/Colleges/Institutes                     | 60         | 437.299          | 642.720                  | 3,176.675                 | 542.000                  |
| 093102         | Professional/Technical Universities/Colleges/ Institutes     | 50         | 437.259          | 690.503                  | 690.504                   | 520.221                  |
| 093102         | Professional/Technical Universities/Colleges/ Institutes     | 54         | 119.965          | 148.001                  | 298.416                   | 156.780                  |
| 093102         | Professional/Technical Universities/Colleges/ Institutes     | 60         | -                | 300.253                  | 286.044                   | 8.901                    |
| 093102         | Professional/Technical Universities/Colleges/ Institutes     | 60         | -                | 241.149                  | 241.150                   | 133.086                  |
| <b>095</b>     | <b>Subsidiary Services to Education</b>                      |            | <b>364.963</b>   | <b>527.440</b>           | <b>591.116</b>            | <b>629.359</b>           |
| <b>0951</b>    | <b>Subsidiary Services to Education</b>                      |            | <b>364.963</b>   | <b>527.440</b>           | <b>591.116</b>            | <b>629.359</b>           |
| 095101         | Archives Library and Museums                                 | 50         | 252.291          | 448.449                  | 512.123                   | 536.395                  |
| 095101         | Archives Library and Museums                                 | 53         | 32.172           | 0.001                    | 0.002                     | -                        |

## XI. Details of Development Revenue Expenditure

| Rs. in million                               |                               |            |                   |                          |                           |                          |
|--|-------------------------------|------------|-------------------|--------------------------|---------------------------|--------------------------|
| Function Code                                | Description                   | Demand No. | Accounts 2024-25  | Budget Estimates 2025-26 | Revised Estimates 2025-26 | Budget Estimates 2026-27 |
| 095101                                       | Archives Library and Museums  | 60         | 80.500            | 78.990                   | 78.991                    | 92.964                   |
| <b>096</b>                                   | <b>Administration</b>         |            | <b>3.898</b>      | <b>144.333</b>           | <b>615.172</b>            | <b>723.246</b>           |
| <b>0961</b>                                  | <b>Administration</b>         |            | <b>3.898</b>      | <b>144.333</b>           | <b>615.172</b>            | <b>723.246</b>           |
| 096101                                       | Secretariat/Policy/Curriculum | 53         | 3.898             | 144.333                  | 615.172                   | 723.246                  |
| <b>10</b>                                    | <b>Social Protection</b>      |            | <b>2,207.474</b>  | <b>2,541.789</b>         | <b>7,162.884</b>          | <b>2,844.087</b>         |
| <b>107</b>                                   | <b>Administration</b>         |            | <b>1,510.089</b>  | <b>1,069.301</b>         | <b>5,663.853</b>          | <b>1,253.694</b>         |
| <b>1071</b>                                  | <b>Administration</b>         |            | <b>1,510.089</b>  | <b>1,069.301</b>         | <b>5,663.853</b>          | <b>1,253.694</b>         |
| 107101                                       | Relief Measures               | 50         | 105.291           | 47.124                   | 195.401                   | 130.293                  |
| 107101                                       | Relief Measures               | 60         | 9.530             | 59.795                   | 59.796                    | -                        |
| 107102                                       | Rehabilitation & Resettlement | 50         | 241.746           | 438.205                  | 1,092.110                 | 736.737                  |
| 107102                                       | Rehabilitation & Resettlement | 60         | 1,112.236         | 520.929                  | 4,000.000                 | -                        |
| 107102                                       | Rehabilitation & Resettlement | 60         |                   | -                        | 288.430                   | 314.001                  |
| 107104                                       | Administration                | 50         | 41.286            | 3.248                    | 28.116                    | 72.663                   |
| <b>108</b>                                   | <b>Others</b>                 |            | <b>697.385</b>    | <b>1,472.488</b>         | <b>1,499.031</b>          | <b>1,590.393</b>         |
| <b>1081</b>                                  | <b>Others</b>                 |            | <b>697.385</b>    | <b>1,472.488</b>         | <b>1,499.031</b>          | <b>1,590.393</b>         |
| 108101                                       | Social Welfare Measures       | 50         | 426.714           | 1,090.488                | 1,065.631                 | 1,183.378                |
| 108101                                       | Social Welfare Measures       | 60         | 75.959            | 57.000                   | 108.390                   | 110.000                  |
| 108101                                       | Social Welfare Measures       | 60         | 194.712           | 325.000                  | 325.010                   | 297.015                  |
| <b>Total Development Revenue Expenditure</b> |                               |            | <b>47,379.894</b> | <b>62,956.480</b>        | <b>79,237.816</b>         | <b>62,257.691</b>        |

## XII. Development Capital Expenditure

Rs. in million

| Function Code  | Description                                       | Accounts<br>2024-25 | Budget<br>Estimates<br>2025-26 | Revised<br>Estimates<br>2025-26 | Budget<br>Estimates<br>2026-27 |
|--|---|---------------------|--------------------------------|---------------------------------|--------------------------------|
|  | <b>Development Capital Expenditure</b>            | <b>225,850.652</b>  | <b>484,043.520</b>             | <b>529,287.184</b>              | <b>462,034.309</b>             |
| <b>01</b>  | <b>General Public Service</b>                     | <b>26,513.242</b>   | <b>145,307.902</b>             | <b>168,601.621</b>              | <b>91,704.794</b>              |
| 014  | Transfers   | -                   | 45,600.000                     | 45,600.000                      | 52,800.000                     |
| 015  | General Services                                  | 26,513.242          | 99,707.902                     | 123,001.621                     | 38,904.794                     |
| <b>03</b>  | <b>Public Order and safety affairs</b>            | <b>2.700</b>        | <b>59.368</b>                  | <b>47.495</b>                   | <b>53.000</b>                  |
| 031  | Law Courts  | 2.700               | 59.368                         | 47.495                          | 53.000                         |
| <b>04</b>  | <b>Economic Affairs</b>                           | <b>106,138.410</b>  | <b>197,022.438</b>             | <b>182,747.873</b>              | <b>192,017.692</b>             |
| 041  | General Economic, Commercial and Labour Affairs   | 234.789             | 338.000                        | 423.002                         | 601.138                        |
| 042  | Agriculture, Food, Irrigation, Forestry & Fishing | 30,587.884          | 49,489.178                     | 42,157.673                      | 34,507.408                     |
| 043  | Fuel and Energy                                   | 6,483.051           | 29,162.802                     | 24,919.027                      | 41,395.500                     |
| 044  | Mining and manufacturing                          | -                   | 358.395                        | 124.398                         | 1,149.991                      |
| 045  | Construction and Transport                        | 68,832.686          | 117,674.063                    | 115,123.773                     | 114,363.655                    |
| <b>05</b>  | <b>Environment Protection</b>                     | <b>8,779.644</b>    | <b>14,189.542</b>              | <b>11,936.716</b>               | <b>14,813.158</b>              |
| 052  | Waste Water Management                            | 8,779.644           | 13,484.222                     | 11,603.516                      | 14,378.158                     |
| 053  | Population Abatement                              | -                   | 705.320                        | 333.200                         | 435.000                        |
| <b>06</b>  | <b>Housing and Community Amenities</b>            | <b>43,275.083</b>   | <b>58,779.331</b>              | <b>116,009.286</b>              | <b>76,703.170</b>              |
| 062  | Community Development                             | 43,275.083          | 58,779.331                     | 116,009.286                     | 76,703.170                     |
| <b>07</b>  | <b>Health</b>                                     | <b>7,072.037</b>    | <b>29,061.070</b>              | <b>19,700.577</b>               | <b>31,834.669</b>              |
| 073  | Hospital Services                                 | 4,622.551           | 7,116.351                      | 6,263.606                       | 9,045.078                      |
| 074  | Public Health Services                            | 614.533             | 14,589.861                     | 8,677.444                       | 15,109.589                     |
| 076  | Administration                                    | 1,834.953           | 7,354.858                      | 4,759.527                       | 7,680.002                      |
| <b>08</b>  | <b>Recreation, Culture and Religion</b>           | <b>10,382.457</b>   | <b>17,465.582</b>              | <b>9,491.558</b>                | <b>12,221.473</b>              |
| 081  | Recreation and Sporting Services                  | 10,311.240          | 17,344.621                     | 9,359.411                       | 11,663.473                     |
| 083  | Broadcasting, Publishing                          | 15.800              | 28.001                         | 28.001                          | 448.000                        |
| 084  | Religious Affairs                                 | 55.416              | 92.960                         | 104.146                         | 110.000                        |
| <b>09</b>  | <b>Education Affairs and Services</b>             | <b>21,979.844</b>   | <b>19,452.206</b>              | <b>17,967.799</b>               | <b>26,894.760</b>              |
| 091  | Pre-Primary and Primary Edu. Affairs & Services   | 14,836.969          | 12,262.778                     | 9,365.679                       | 16,112.276                     |
| 092  | Secondary Education Affairs And Services          | 1,239.980           | 1,514.651                      | 1,844.600                       | 1,522.871                      |
| 093  | Tertiary Education Affairs and Services           | 5,399.838           | 4,689.814                      | 6,103.408                       | 6,580.571                      |
| 095  | Subsidiary Services to Education                  | 15.100              | 128.771                        | 111.556                         | 108.000                        |
| 096  | Secretariat/Policy/Curriculum                     | 487.957             | 856.192                        | 542.556                         | 2,571.042                      |
| <b>10</b>  | <b>Social Protection</b>                          | <b>1,707.233</b>    | <b>2,706.081</b>               | <b>2,784.259</b>                | <b>15,791.593</b>              |
| 107  | Administration                                    | 1,572.950           | 2,396.080                      | 2,474.254                       | 15,176.593                     |
| 108  | Others  | 134.283             | 310.001                        | 310.005                         | 615.000                        |
| <b>Total Development Expenditure (Revenue &amp; Capital)</b> |   | <b>273,230.545</b>  | <b>547,000.000</b>             | <b>608,525.000</b>              | <b>524,292.000</b>             |

### XIII. Details of Development Capital Expenditure

Rs. in million

| Function Code | Description   | Demand No. | Accounts 2024-25   | Budget Estimates 2025-26 | Revised Estimates 2025-26 | Budget Estimates 2026-27 |
|---------------|---|------------|--------------------|--------------------------|---------------------------|--------------------------|
|               | <b>Development Expenditure on Capital Account</b>         |            | <b>225,850.652</b> | <b>484,043.520</b>       | <b>529,287.184</b>        | <b>462,034.309</b>       |
| <b>01</b>     | <b>General Public Service</b>                             |            | <b>26,513.242</b>  | <b>145,307.902</b>       | <b>168,601.621</b>        | <b>91,704.794</b>        |
| <b>014</b>    | <b>Transfers</b>  |            | -                  | <b>45,600.000</b>        | <b>45,600.000</b>         | <b>52,800.000</b>        |
| <b>0141</b>   | <b>Transfers (Foreign Grants)</b>                         |            | -                  | <b>45,600.000</b>        | <b>45,600.000</b>         | <b>52,800.000</b>        |
| 014103        | To TMAs (Tehsil, Town Unions)                             | 58         | -                  | 39,000.000               | 39,000.000                | 47,000.000               |
| 014103        | To TMAs (Tehsil, Town Unions)                             | 60         | -                  | 6,600.000                | 6,600.000                 | 5,800.000                |
| <b>015</b>    | <b>General Services</b>                                   |            | <b>26,513.242</b>  | <b>99,707.902</b>        | <b>123,001.621</b>        | <b>38,904.794</b>        |
| <b>0152</b>   | <b>Planning Services</b>                                  |            | <b>26,219.968</b>  | <b>99,281.211</b>        | <b>122,679.058</b>        | <b>38,211.451</b>        |
| 015201        | Planning  | 51         | 22,812.430         | 33,805.210               | 45,091.642                | 20,643.249               |
| 015201        | Planning  | 57         | 163.526            | -                        | 1,051.416                 | -                        |
| 015201        | Planning  | 59         | 3,244.012          | 22,736.001               | 33,796.000                | 17,568.202               |
| 015201        | Planning  | 60         | -                  | 42,740.000               | 42,740.000                | -                        |
| <b>0154</b>   | <b>Other General Services</b>                             |            | <b>293.275</b>     | <b>426.691</b>           | <b>322.563</b>            | <b>693.343</b>           |
| 015405        | Centralized Printing and Publishing                       | 50         | 293.275            | 342.691                  | 322.563                   | 253.306                  |
| 015405        | Centralized Data Processing Services                      | 59         | -                  | 84.000                   | -                         | 435.000                  |
| 015405        | Centralized Data Processing Services                      | 60         | -                  | -                        | -                         | 5.037                    |
| <b>03</b>     | <b>Public Order and safety affairs</b>                    |            | <b>2.700</b>       | <b>59.368</b>            | <b>47.495</b>             | <b>53.000</b>            |
| <b>031</b>    | <b>Law Courts</b>   |            | <b>2.700</b>       | <b>59.368</b>            | <b>47.495</b>             | <b>53.000</b>            |
| <b>0311</b>   | <b>Law Courts</b>   |            | <b>2.700</b>       | <b>59.368</b>            | <b>47.495</b>             | <b>53.000</b>            |
| 031101        | Courts/Justice  | 60         | 2.700              | 59.368                   | 47.495                    | 53.000                   |
| <b>04</b>     | <b>Economic Affairs</b>                                   |            | <b>106,138.410</b> | <b>197,022.438</b>       | <b>182,747.873</b>        | <b>192,017.692</b>       |
| <b>041</b>    | <b>General Economic, Commercial and Labour affairs</b>    |            | <b>234.789</b>     | <b>338.000</b>           | <b>423.002</b>            | <b>601.138</b>           |
| <b>414</b>    | <b>State Trading</b>                                      |            | <b>234.789</b>     | <b>338.000</b>           | <b>423.002</b>            | <b>601.138</b>           |
| 041401        | Food (Wheat)  | 50         | 186.801            | 229.000                  | 314.001                   | 526.138                  |
| 041401        | Food (Wheat)  | 60         | 47.988             | 109.000                  | 109.001                   | 75.000                   |
| <b>042</b>    | <b>Agriculture, Food, Irrigation, Forestry and Fishin</b> |            | <b>30,587.884</b>  | <b>49,489.178</b>        | <b>42,157.673</b>         | <b>34,507.408</b>        |
| <b>0421</b>   | <b>Agriculture</b>  |            | <b>9,344.543</b>   | <b>14,734.354</b>        | <b>3,483.587</b>          | <b>9,674.055</b>         |
| 042101        | Administration/ Land Commission                           | 59         | 1,408.365          | 4,214.177                | 89.600                    | 2,624.500                |
| 042102        | Land management (land record & colonization)              | 51         | 319.544            | 223.903                  | 837.796                   | 591.801                  |
| 042102        | Land management (land record & colonization)              | 60         | 136.657            | 428.630                  | 304.345                   | 230.000                  |
| 042103        | Agricultural Research and Extension Services              | 50         | 316.828            | 145.801                  | 594.287                   | 765.319                  |
| 042103        | Agricultural Research and Extension Services              | 59         | 6,594.123          | 1,400.000                | -                         | 4,060.000                |
| 042103        | Agricultural Research and Extension Services              | 60         | 1.000              | 0.001                    | -                         | 53.790                   |
| 042106        | Animal Husbandry  | 50         | 549.326            | 1,665.570                | 1,478.494                 | 1,122.104                |

### XIII. Details of Development Capital Expenditure

Rs. in million

| Function Code | Description                       | Demand No. | Accounts 2024-25  | Budget Estimates 2025-26 | Revised Estimates 2025-26 | Budget Estimates 2026-27 |
|---------------|-----------------------------------|------------|-------------------|--------------------------|---------------------------|--------------------------|
| 042106        | Animal Husbandry                  | 51         | -                 | 6,220.840                | -                         | -                        |
| 042106        | Animal Husbandry                  | 59         | -                 | 0.001                    | -                         | 58.000                   |
| 042106        | Animal Husbandry                  | 60         | 10.699            | 95.430                   | 63.005                    | 40.000                   |
| 042106        | Animal Husbandry                  | 60         | -                 | 340.001                  | 116.060                   | 128.541                  |
| <b>0422</b>   | <b>Irrigation</b>                 |            | <b>20,028.230</b> | <b>34,736.006</b>        | <b>38,442.021</b>         | <b>24,366.352</b>        |
| 042250        | Others                            | 55         | 13,316.875        | 20,194.103               | 22,606.627                | 18,699.697               |
| 042250        | Others                            | 57         | 1,706.338         | -                        | 2,035.322                 | 825.534                  |
| 042250        | Others                            | 59         | 970.122           | 10,024.001               | 8,792.000                 | 1,363.000                |
| 042250        | Others                            | 60         | 241.035           | 1,452.422                | 1,806.372                 | 1,263.117                |
| 042250        | Others                            | 60         | 3,793.861         | 3,065.480                | 3,201.700                 | 2,215.004                |
| <b>042</b>    | <b>Forestry</b>                   |            | <b>1,174.467</b>  | <b>-</b>                 | <b>222.245</b>            | <b>467.000</b>           |
| 042402        | Administration                    | 57         | 1,174.467         | -                        | 222.245                   | 467.000                  |
| <b>0424</b>   | <b>Forestry</b>                   |            | <b>9.700</b>      | <b>10.008</b>            | <b>1.009</b>              | <b>0.001</b>             |
| 042402        | Forestry                          | 50         | 9.700             | 10.008                   | 1.008                     | 0.001                    |
| <b>0425</b>   | <b>Fishing</b>                    |            | <b>30.945</b>     | <b>8.810</b>             | <b>8.811</b>              | <b>-</b>                 |
| 042501        | Administration                    | 60         | 3.885             | 8.810                    | 8.811                     | -                        |
| <b>043</b>    | <b>Fuel and Energy</b>            |            | <b>6,483.051</b>  | <b>29,162.802</b>        | <b>24,919.027</b>         | <b>41,395.500</b>        |
| <b>0435</b>   | <b>Electricity - Hydel</b>        |            | <b>6,483.051</b>  | <b>29,162.802</b>        | <b>24,919.027</b>         | <b>41,395.500</b>        |
| 043502        | Electricity - Hydel               | 51         | -                 | -                        | -                         | 5.001                    |
| 043502        | Electricity - Hydel               | 55         | 2,662.805         | 2,883.548                | 3,233.292                 | 3,166.956                |
| 043502        | Electricity - Hydel               | 57         | 32.103            | 15.000                   | 148.974                   | 81.432                   |
| 043502        | Electricity - Hydel               | 59         | 2,888.293         | 24,360.001               | 20,160.000                | 23,806.101               |
| 043502        | Electricity - Hydel               | 60         | 34.850            | 258.002                  | 258.005                   | 223.002                  |
| 043502        | Electricity - Hydel               | 60         | 865.000           | 1,646.251                | 1,118.756                 | 14,113.008               |
| <b>044</b>    | <b>Mining and Manufacturing</b>   |            | <b>-</b>          | <b>358.395</b>           | <b>124.398</b>            | <b>1,149.991</b>         |
| <b>0441</b>   | <b>Manufacturing</b>              |            | <b>-</b>          | <b>358.395</b>           | <b>124.398</b>            | <b>1,149.991</b>         |
| 044105        | Administration                    | 50         | -                 | 35.000                   | 33.403                    | 133.297                  |
| 044120        | Others                            | 50         | -                 | 20.995                   | 20.995                    | 697.694                  |
| 044120        | Others                            | 59         | -                 | 302.400                  | 70.000                    | 319.000                  |
| <b>045</b>    | <b>Construction and Transport</b> |            | <b>68,832.686</b> | <b>117,674.063</b>       | <b>115,123.773</b>        | <b>114,363.655</b>       |
| <b>0452</b>   | <b>Road Transport</b>             |            | <b>61,123.860</b> | <b>106,125.333</b>       | <b>95,725.890</b>         | <b>96,354.769</b>        |
| 045201        | Administration                    | 50         | -                 | 400.001                  | 325.158                   | 213.000                  |
| 045201        | Administration                    | 60         | -                 | -                        | -                         | 420.000                  |
| 045201        | Administration                    | 60         | -                 | 10.000                   | 10.000                    | -                        |
| 045202        | Highways, Roads and Bridges       | 56         | 22,709.591        | 35,208.210               | 38,859.938                | 39,153.932               |
| 045202        | Highways, Roads and Bridges       | 57         | 460.123           | 115.000                  | 712.241                   | 1,232.922                |

### XIII. Details of Development Capital Expenditure

Rs. in million

| Function Code | Description                            | Demand No. | Accounts 2024-25  | Budget Estimates 2025-26 | Revised Estimates 2025-26 | Budget Estimates 2026-27 |
|---------------|--|------------|-------------------|--------------------------|---------------------------|--------------------------|
| 045202        | Highways, Roads and Bridges            | 60         | 3,353.710         | 8,347.270                | 7,038.097                 | 5,785.587                |
| 045202        | Highways, Roads and Bridges            | 59         | 28,700.277        | 51,257.494               | 32,465.200                | 41,359.800               |
| 045202        | Highways, Roads and Bridges            | 60         | 341.989           | 938.400                  | 938.401                   | 589.313                  |
| 045202        | Highways, Roads and Bridges            | 60         | 5,558.169         | 9,848.958                | 15,376.855                | 7,600.215                |
| <b>0457</b>   | <b>Construction (Works)</b>            |            | <b>7,708.826</b>  | <b>11,548.730</b>        | <b>19,397.883</b>         | <b>18,008.886</b>        |
| 045702        | Buildings and Structures               | 50         | 7,106.390         | 9,269.392                | 9,825.561                 | 12,426.554               |
| 045702        | Buildings and Structures               | 56         | 240.744           | 232.175                  | 184.108                   | 316.251                  |
| 045702        | Buildings and Structures               | 60         | 30.806            | 70.219                   | 76.521                    | 4.000                    |
| 045702        | Buildings and Structures               | 60         | -                 | 124.004                  | 124.004                   | 60.000                   |
| 045702        | Buildings and Structures               | 60         | 330.597           | 1,518.757                | 8,346.831                 | 5,074.086                |
| 045702        | Buildings and Structures               | 57         | 0.290             | 334.183                  | 840.858                   | 127.995                  |
| <b>05</b>     | <b>Environment Protection</b>          |            | <b>8,779.644</b>  | <b>14,189.542</b>        | <b>11,936.716</b>         | <b>14,813.158</b>        |
| <b>052</b>    | <b>Waste Water Management</b>          |            | <b>8,779.644</b>  | <b>13,484.222</b>        | <b>11,603.516</b>         | <b>14,378.158</b>        |
| <b>0521</b>   | <b>Waste Water Management</b>          |            | <b>8,779.644</b>  | <b>13,484.222</b>        | <b>11,603.516</b>         | <b>14,378.158</b>        |
| 052102        | Works (Rural)                          | 52         | 6,757.315         | 8,109.835                | 7,996.795                 | 10,013.285               |
| 052102        | Works (Rural)                          | 54         | -                 | 200.000                  | 373.083                   | 65.000                   |
| 052102        | Works (Rural)                          | 59         | -                 | 2,520.000                | 980.000                   | 2,465.000                |
| 052102        | Works (Rural)                          | 60         | 184.555           | 1,024.387                | 1,024.388                 | 804.873                  |
| 052102        | Works (Rural)                          | 60         | 1,837.774         | 1,630.000                | 1,229.250                 | 1,030.000                |
| <b>053</b>    | <b>Pollution Abatement</b>             |            | <b>-</b>          | <b>705.320</b>           | <b>333.200</b>            | <b>435.000</b>           |
| <b>0531</b>   | <b>Pollution Abatement</b>             |            | <b>-</b>          | <b>705.320</b>           | <b>333.200</b>            | <b>435.000</b>           |
| 053101        | Environment Protection                 | 59         | -                 | 705.320                  | 333.200                   | 435.000                  |
| <b>06</b>     | <b>Housing and Community Amenities</b> |            | <b>43,275.083</b> | <b>58,779.331</b>        | <b>116,009.286</b>        | <b>76,703.170</b>        |
| <b>062</b>    | <b>Community Development</b>           |            | <b>43,275.083</b> | <b>58,779.331</b>        | <b>116,009.286</b>        | <b>76,703.170</b>        |
| <b>0621</b>   | <b>Urban Development</b>               |            | <b>36,884.884</b> | <b>49,027.570</b>        | <b>77,262.798</b>         | <b>66,816.431</b>        |
| 062120        | Others                                 | 51         | 21,042.749        | 13,021.286               | 48,173.651                | 39,659.351               |
| 062120        | Others                                 | 59         | 9,935.255         | 20,258.000               | 21,859.600                | 18,589.000               |
| 062120        | Others                                 | 60         | 1,077.736         | 5,096.000                | 1,900.820                 | 4,350.000                |
| 062120        | Others                                 | 60         | 4,829.145         | 10,652.284               | 5,328.727                 | 4,218.080                |
| <b>0622</b>   | <b>Rural Development</b>               |            | <b>6,390.199</b>  | <b>9,751.761</b>         | <b>38,746.488</b>         | <b>9,886.739</b>         |
| 062202        | Rural Works Programme                  | 51         | 864.776           | 4,106.701                | 3,856.706                 | 4,872.003                |
| 062202        | Rural Works Programme                  | 57         | 135.020           | 455.339                  | 648.739                   | 610.000                  |
| 062202        | Rural Works Programme                  | 59         | 290.307           | 200.000                  | 28,000.000                | 200.100                  |
| 062202        | Rural Works Programme                  | 60         | 4,694.894         | 4,518.621                | 5,760.493                 | 4,184.636                |
| 062202        | Rural Works Programme                  | 60         | 405.203           | 471.100                  | 480.550                   | 20.000                   |

### XIII. Details of Development Capital Expenditure

Rs. in million

| Function Code | Description                                       | Demand No. | Accounts 2024-25  | Budget Estimates 2025-26 | Revised Estimates 2025-26 | Budget Estimates 2026-27 |
|---------------|---|------------|-------------------|--------------------------|---------------------------|--------------------------|
| <b>07</b>     | <b>Health</b>                                     |            | <b>7,072.037</b>  | <b>29,061.070</b>        | <b>19,700.577</b>         | <b>31,834.669</b>        |
| <b>073</b>    | <b>Hospital Services</b>                          |            | <b>4,622.551</b>  | <b>7,116.351</b>         | <b>6,263.606</b>          | <b>9,045.078</b>         |
| <b>0731</b>   | <b>General Hospital Services</b>                  |            | <b>4,622.551</b>  | <b>7,116.351</b>         | <b>6,263.606</b>          | <b>9,045.078</b>         |
| 073101        | General Hospital Services                         | 54         | 3,566.443         | 3,294.695                | 4,397.938                 | 5,863.958                |
| 073101        | General Hospital Services                         | 57         | -                 | 67.554                   | 67.554                    | 488.207                  |
| 073101        | General Hospital Services                         | 60         | 20.400            | 507.762                  | 46.360                    | 581.855                  |
| 073101        | General Hospital Services                         | 60         | 182.216           | 372.315                  | 490.099                   | 372.315                  |
| 073101        | General Hospital Services                         | 60         | 86.472            | 2,269.179                | 568.194                   | 1,428.743                |
| 073201        | Special Hospital (Mental hospital)                | 54         | 532.277           | 250.002                  | 250.003                   | 150.000                  |
| 073301        | Mother and Child health                           | 54         | -                 | 354.844                  | 443.458                   | 160.000                  |
| <b>074</b>    | <b>Public Health Services</b>                     |            | <b>614.533</b>    | <b>14,589.861</b>        | <b>8,677.444</b>          | <b>15,109.589</b>        |
| <b>0741</b>   | <b>Public Health Services</b>                     |            | <b>614.533</b>    | <b>14,589.861</b>        | <b>8,677.444</b>          | <b>15,109.589</b>        |
| 074101        | Anti-malaria                                      | 57         | 413.000           | 579.105                  | 245.731                   | 333.374                  |
| 074106        | Population Welfare Measures                       | 54         | -                 | 640.750                  | 749.708                   | 360.095                  |
| 074107        | Population Welfare Measures                       | 54         | -                 | 10.001                   | 10.001                    | 5.000                    |
| 074120        | Other (Health Facilities and Preventive Measures) | 59         | 195.053           | 13,060.002               | 7,672.000                 | 13,601.002               |
| 074120        | Other (Health Facilities and Preventive Measures) | 60         | 6.480             | 300.003                  | 0.004                     | 810.118                  |
| <b>076</b>    | <b>Administration</b>                             |            | <b>1,834.953</b>  | <b>7,354.858</b>         | <b>4,759.527</b>          | <b>7,680.002</b>         |
| <b>0761</b>   | <b>Administration</b>                             |            | <b>1,834.953</b>  | <b>7,354.858</b>         | <b>4,759.527</b>          | <b>7,680.002</b>         |
| 076101        | Administration                                    | 54         | -                 | 86.058                   | 77.927                    | 1,155.002                |
| 076101        | Administration                                    | 59         | 1,834.953         | 7,268.800                | 4,681.600                 | 6,525.000                |
| <b>08</b>     | <b>Recreation, Culture and Religion</b>           |            | <b>10,382.457</b> | <b>17,465.582</b>        | <b>9,491.558</b>          | <b>12,221.473</b>        |
| <b>081</b>    | <b>Recreation and Sporting Services</b>           |            | <b>10,311.240</b> | <b>17,344.621</b>        | <b>9,359.411</b>          | <b>11,663.473</b>        |
| <b>0811</b>   | <b>Recreation and Sporting Services</b>           |            | <b>10,311.240</b> | <b>17,344.621</b>        | <b>9,359.411</b>          | <b>11,663.473</b>        |
| 081101        | Stadium and Sports Complexes                      | 50         | 3,151.389         | 4,998.647                | 5,883.515                 | 5,839.994                |
| 081101        | Stadium and Sports Complexes                      | 60         | 355.804           | 926.000                  | 626.000                   | 549.000                  |
| 081120        | Others  | 50         | 1,085.035         | 2,097.665                | 2,096.067                 | 1,879.119                |
| 081120        | Others  | 59         | 5,597.778         | 8,400.000                | 10.360                    | 2,900.000                |
| 081120        | Others  | 60         | 121.233           | 922.309                  | 743.469                   | 495.360                  |
| <b>083</b>    | <b>Broadcasting, Publishing</b>                   |            | <b>15.800</b>     | <b>28.001</b>            | <b>28.001</b>             | <b>448.000</b>           |
| <b>0831</b>   | <b>Broadcasting, Publication</b>                  |            | <b>15.800</b>     | <b>28.001</b>            | <b>28.001</b>             | <b>448.000</b>           |
| 083104        | Public Relations                                  | 50         | 9.800             | 0.001                    | 0.001                     | 310.000                  |
| 083104        | Public Relations                                  | 60         | 6.000             | 28.000                   | 28.000                    | 138.000                  |

### XIII. Details of Development Capital Expenditure

Rs. in million

| Function Code | Description  | Demand No. | Accounts 2024-25  | Budget Estimates 2025-26 | Revised Estimates 2025-26 | Budget Estimates 2026-27 |
|---------------|--|------------|-------------------|--------------------------|---------------------------|--------------------------|
| <b>084</b>    | <b>Religious Affairs</b>                                     |            | <b>55.416</b>     | <b>92.960</b>            | <b>104.146</b>            | <b>110.000</b>           |
| <b>0841</b>   | <b>Religious Affairs</b>                                     |            | <b>55.416</b>     | <b>92.960</b>            | <b>104.146</b>            | <b>110.000</b>           |
| 084104        | Minority Affairs   | 60         | 55.416            | 92.960                   | 104.146                   | 110.000                  |
| <b>09</b>     | <b>Education affairs and Services</b>                        |            | <b>21,979.844</b> | <b>19,452.206</b>        | <b>17,967.799</b>         | <b>26,894.760</b>        |
| <b>091</b>    | <b>Pre-Primary &amp; Primary Edu. Affairs &amp; Services</b> |            | <b>14,836.969</b> | <b>12,262.778</b>        | <b>9,365.679</b>          | <b>16,112.276</b>        |
| <b>0911</b>   | <b>Pre-Primary &amp; Primary Edu. Affairs &amp; Services</b> |            | <b>14,836.969</b> | <b>12,262.778</b>        | <b>9,365.679</b>          | <b>16,112.276</b>        |
| 091102        | Primary  | 53         | 5,542.011         | 3,444.237                | 3,533.786                 | 2,174.177                |
| 091102        | Primary  | 59         | 5,748.179         | 5,040.001                | 2,800.000                 | 8,758.000                |
| 091102        | Primary  | 60         | 167.084           | 711.905                  | 669.362                   | 1,720.689                |
| 091102        | Primary  | 60         | 922.015           | 261.800                  | 271.980                   | 487.200                  |
| 091102        | Primary  | 60         | 2,457.680         | 2,804.835                | 2,090.551                 | 2,972.210                |
| <b>092</b>    | <b>Secondary Education Affairs and Services</b>              |            | <b>1,239.980</b>  | <b>1,514.651</b>         | <b>1,844.600</b>          | <b>1,522.871</b>         |
| <b>0921</b>   | <b>Secondary Education Affairs and Services</b>              |            | <b>1,239.980</b>  | <b>1,514.651</b>         | <b>1,844.600</b>          | <b>1,522.871</b>         |
| 092101        | Secondary Education  | 53         | 1,229.980         | 1,514.651                | 1,844.600                 | 1,522.871                |
| <b>093</b>    | <b>Tertiary Education Affairs and Services</b>               |            | <b>5,399.838</b>  | <b>4,689.814</b>         | <b>6,103.408</b>          | <b>6,580.571</b>         |
| <b>0931</b>   | <b>Tertiary Education Affairs and Services</b>               |            | <b>5,399.838</b>  | <b>4,689.814</b>         | <b>6,103.408</b>          | <b>6,580.571</b>         |
| 093101        | General Universities/Colleges/Institutes                     | 53         | 3,277.258         | 1,737.953                | 2,478.725                 | 2,678.977                |
| 093101        | General Universities/Colleges/Institutes                     | 60         | 66.991            | 255.843                  | 255.845                   | 290.880                  |
| 093101        | General Universities/Colleges/Institutes                     | 60         | 339.065           | 330.000                  | 296.048                   | 358.002                  |
| 093102        | Prof./Tech. Universities/Colleges/Institutes                 | 50         | 962.051           | 687.365                  | 687.369                   | 386.111                  |
| 093102        | Prof./Tech. Universities/Colleges/Institutes                 | 53         | -                 | 18.651                   | 18.652                    | -                        |
| 093102        | Prof./Tech. Universities/Colleges/Institutes                 | 54         | 740.230           | 1,640.001                | 2,346.767                 | 1,924.864                |
| 093102        | Prof./Tech. Universities/Colleges/Institutes                 | 60         | 14.243            | 20.000                   | 20.000                    | 256.991                  |
| 093102        | Prof./Tech. Universities/Colleges/Institutes                 | 60         | -                 | 0.001                    | 0.002                     | 684.746                  |
| <b>095</b>    | <b>Subsidiary Services to Education</b>                      |            | <b>15.100</b>     | <b>128.771</b>           | <b>111.556</b>            | <b>108.000</b>           |
| <b>0951</b>   | <b>Subsidiary Services to Education</b>                      |            | <b>15.100</b>     | <b>128.771</b>           | <b>111.556</b>            | <b>108.000</b>           |
| 095101        | Archives Library and Museums                                 | 53         | 10.000            | 69.404                   | 69.404                    | 10.000                   |
| 095101        | Archives Library and Museums                                 | 59         | -                 | 0.001                    | -                         | 58.000                   |
| 095101        | Archives Library and Museums                                 | 60         | 5.100             | 59.366                   | 42.152                    | 40.000                   |

### XIII. Details of Development Capital Expenditure

Rs. in million

| Function Code | Description  | Demand No. | Accounts 2024-25   | Budget Estimates 2025-26 | Revised Estimates 2025-26 | Budget Estimates 2026-27 |
|---------------|--|------------|--------------------|--------------------------|---------------------------|--------------------------|
| <b>096</b>    | <b>Administration</b>  |            | <b>487.957</b>     | <b>856.192</b>           | <b>542.556</b>            | <b>2,571.042</b>         |
| <b>0961</b>   | <b>Administration</b>  |            | <b>487.957</b>     | <b>856.192</b>           | <b>542.556</b>            | <b>2,571.042</b>         |
| 096101        | Secretariat/Policy/Curriculum                                | 53         | 487.957            | 856.192                  | 542.556                   | 2,571.042                |
| <b>10</b>     | <b>Social Protection</b>                                     |            | <b>1,707.233</b>   | <b>2,706.081</b>         | <b>2,784.259</b>          | <b>15,791.593</b>        |
| <b>107</b>    | <b>Administration</b>  |            | <b>1,572.950</b>   | <b>2,396.080</b>         | <b>2,474.254</b>          | <b>15,176.593</b>        |
| <b>1071</b>   | <b>Administration</b>  |            | <b>1,572.950</b>   | <b>2,396.080</b>         | <b>2,474.254</b>          | <b>15,176.593</b>        |
| 107101        | Relief Measures  | 50         | 224.545            | 45.000                   | 45.001                    | 12,649.420               |
| 107102        | Rehabilitation & Resettlement                                | 50         | 1,201.405          | 1,658.729                | 1,954.402                 | 1,782.932                |
| 107102        | Rehabilitation & Resettlement                                | 59         | -                  | -                        | -                         | 58.000                   |
| 107102        | Rehabilitation & Resettlement                                | 60         | 100.000            | 582.351                  | 110.000                   | 96.001                   |
| 107102        | Rehabilitation & Resettlement                                | 60         | 47.000             | 110.000                  | 364.851                   | 525.240                  |
| 107104        | Administration   | 50         | -                  | -                        | -                         | 65.000                   |
| <b>108</b>    | <b>Others</b>  |            | <b>134.283</b>     | <b>310.001</b>           | <b>310.005</b>            | <b>615.000</b>           |
| <b>1081</b>   | <b>Others</b>  |            | <b>134.283</b>     | <b>310.001</b>           | <b>310.005</b>            | <b>615.000</b>           |
| 108101        | Social Welfare Measures                                      | 50         | 134.283            | 310.001                  | 310.005                   | 615.000                  |
|               | <b>Total Development Expenditure (Revenue &amp; Capital)</b> |            | <b>273,230.545</b> | <b>547,000.000</b>       | <b>608,525.000</b>        | <b>524,292.000</b>       |

## XIV. Summary of ADP Resources

Rs. in million

| Description   | Accounts<br>2024-25 | Budget<br>Estimates<br>2025-26 | Revised<br>Estimates<br>2025-26 | Budget<br>Estimates<br>2026-27 |
|---|---------------------|--------------------------------|---------------------------------|--------------------------------|
| <b>A.D.P RESOURCES</b>                                |                     |                                |                                 |                                |
| <b>1 Internal Resources(i+ii)</b>                     | <b>148,141.103</b>  | <b>526,812.090</b>             | <b>290,118.151</b>              | <b>326,271.997</b>             |
| (i) Provincial Contribution.                          | 72,058.618          | 391,179.200                    | 142,874.151                     | 234,000.000                    |
| Net Revenue Account                                   | 103,967.980         | 431,279.200                    | 183,582.392                     | 279,002.000                    |
| Net Capital Account-I                                 | (31,909.362)        | (40,100.000)                   | (40,708.241)                    | (45,002.000)                   |
| (ii) Federal Assistance - Cash Grants                 | 76,082.485          | 135,632.890                    | 147,244.000                     | 92,271.997                     |
| Federal Development Grants                            | 76,082.485          | 135,632.890                    | 147,244.000                     | 92,271.997                     |
| <b>2 External Resources</b>                           | <b>102,593.526</b>  | <b>177,188.000</b>             | <b>163,882.360</b>              | <b>150,020.003</b>             |
| Foreign Projects Assistance                           | 102,593.526         | 177,188.000                    | 163,882.360                     | 150,020.003                    |
| w/o Loans   | 98,896.052          | 164,077.890                    | 130,892.760                     | 140,284.700                    |
| Foreign Loans (NMDs)                                  | -                   | 1,176.000                      | 389.200                         | 290.000                        |
| Grants  | 3,697.474           | 7,752.310                      | 30,427.400                      | 4,898.103                      |
| Foreign Grants (NMDs)                                 | -                   | 4,181.800                      | 2,173.000                       | 4,547.200                      |
| <b>3 Financing from Cash Balance/W&amp;M Facility</b> | <b>-</b>            | <b>-</b>                       | <b>-</b>                        | <b>-</b>                       |
| <b>Gross Resources</b>                                | <b>250,734.629</b>  | <b>704,000.090</b>             | <b>454,000.511</b>              | <b>476,292.000</b>             |
| <b>Gross size of ADP</b>                              | <b>273,230.545</b>  | <b>547,000.000</b>             | <b>608,525.000</b>              | <b>524,292.000</b>             |
| <b>Resource Gap (Deficit/Surplus)</b>                 | <b>(22,495.916)</b> | <b>157,000.090</b>             | <b>(154,524.489)</b>            | <b>(48,000.000)</b>            |

## XV. Current Capital Expenditure (Account No.I & II)

Rs. in million

| Function Code                                   | Description   | Demand No | Accounts 2024-25    | Budget Estimates 2025-26 | Revised Estimates 2025-26 | Budget Estimates 2026-27 |
|---|---|-----------|---------------------|--------------------------|---------------------------|--------------------------|
| <b>CURRENT CAPITAL EXPENDITURE - ACCOUNT I</b>  |   |           | 36,253.822          | 50,350.000               | 41,057.241                | 45,361.000               |
| <b>01</b>                                       | <b>General Public Service</b>   |           | 36,253.822          | 50,350.000               | 41,057.241                | 45,361.000               |
| <b>011</b>                                      | <b>Executive and legislative organs, financial and fiscal affairs, external affairs</b> |           | 33,205.898          | 50,000.000               | 40,000.000                | 45,001.000               |
| <b>0114</b>                                     | <b>Foreign Debt Management</b>  |           | 30,705.898          | 40,000.000               | 40,000.000                | 45,000.000               |
| 011403  | Repayment of Principal Foreign Debt -Charged  | C Nil     | 30,705.898          | 40,000.000               | 40,000.000                | 45,000.000               |
| <b>0115</b>                                     | <b>Demestic Debt Management</b>   |           | 2,500.000           | 10,000.000               | -                         | 1.000                    |
| 011505  | Repayment of Principal Domestic Debt Payable to Federal Govt.                           | C Nil     | 2,500.000           | 10,000.000               | -                         | 1.000                    |
|   | <b>Transfers</b>  |           | 3,047.924           | 350.000                  | 1,057.241                 | 360.000                  |
| <b>0142</b>                                     | <b>Transfers (Others)</b>   |           | 3,047.924           | 350.000                  | 1,057.241                 | 360.000                  |
| 014203  | Govt Servants   | 48        | 282.924             | 349.000                  | 349.000                   | 359.000                  |
| 014301  | Loan to Financial Institutions  | 48        | 2,765.000           | 1.000                    | 708.241                   | 1.000                    |
|   | <b>Net Current Capital Account-I</b>  |           | <b>(31,909.362)</b> | <b>(40,100.000)</b>      | <b>(40,708.241)</b>       | <b>(45,002.000)</b>      |
| <b>CURRENT CAPITAL EXPENDITURE - ACCOUNT II</b> |   |           | 2,791.290           | 113,475.681              | 113,586.651               | 113,655.367              |
|   | <b>General Public Service</b>   |           | 2,791.290           | 113,475.681              | 113,586.651               | 113,655.367              |
| <b>0115</b>                                     | <b>Domestic Debt Management</b>   |           | -                   | -                        | -                         | -                        |
| 011504  | Repayment of Principal Domestic Debt (Floating) - Charged                               | Nil       | -                   | -                        | -                         | -                        |
| <b>041</b>                                      | <b>General Economic, Commercial and Labour affairs</b>                                  |           | 2,791.290           | 113,475.681              | 113,586.651               | 113,655.367              |
| <b>0414</b>                                     | <b>State Trading</b>  |           | 2,791.290           | 113,475.681              | 113,586.651               | 113,655.367              |
| 041401  | Food (Wheat) - Voted  | 49        | 2,722.653           | 113,093.288              | 113,128.925               | 113,200.445              |
| 041401  | Food (Wheat) - Charged  | 66        | 61.392              | 370.907                  | 451.393                   | 444.428                  |
| 041407  | Others  | 49        | 7.245               | 11.486                   | 6.333                     | 10.494                   |
|   | <b>Net Current Capital Account-II</b>   |           | <b>(2,791.290)</b>  | <b>(286.681)</b>         | <b>0.546</b>              | <b>(54.340)</b>          |

## XVI. Public Account Receipts

Rs. in million

|            | Description  | Accounts<br>2024-25    | Budget<br>Estimates<br>2025-26 | Revised<br>Estimates<br>2025-26 | Budget<br>Estimates<br>2026-27 |
|------------|--|------------------------|--------------------------------|---------------------------------|--------------------------------|
| <b>F</b>   | <b>ASSETS</b>  | <b>(1,479,047.976)</b> | <b>(1,559,010.000)</b>         | <b>(2,069,005.000)</b>          | <b>(2,106,010.000)</b>         |
| <b>F01</b> | <b>Cash and Bank Balances</b>                        | <b>(1,472,785.929)</b> | <b>(1,535,000.000)</b>         | <b>(2,045,000.000)</b>          | <b>(2,080,000.000)</b>         |
|            | <b>F011 Balance with State Bank of Pakistan</b>      | <b>(1,472,785.929)</b> | <b>(1,535,000.000)</b>         | <b>(2,045,000.000)</b>          | <b>(2,080,000.000)</b>         |
|            | F01101 Non Food Account                              | (1,470,197.754)        | (1,500,000.000)                | (2,025,000.000)                 | (2,050,000.000)                |
|            | F01102 Food Account                                  | (2,588.175)            | (35,000.000)                   | (20,000.000)                    | (30,000.000)                   |
| <b>F02</b> | <b>Receivable</b>                                    | <b>(6,262.047)</b>     | <b>(24,010.000)</b>            | <b>(24,005.000)</b>             | <b>(26,010.000)</b>            |
|            | <b>F021 Loan and Advances</b>                        | <b>(6,262.047)</b>     | <b>(24,010.000)</b>            | <b>(24,005.000)</b>             | <b>(26,010.000)</b>            |
|            | F02109 Account of Other Department                   |                        | (15,000.000)                   | (15,000.000)                    | (16,000.000)                   |
|            | F02113 Account with Government Servants              | (6,259.568)            | (9,000.000)                    | (9,000.000)                     | (10,000.000)                   |
|            | F02119 O.B Advances (Civil)                          | (2.479)                | (10.000)                       | (5.000)                         | (10.000)                       |
|            | <b>(A) Total Assets Receipts</b>                     | <b>(1,479,047.976)</b> | <b>(1,559,010.000)</b>         | <b>(2,069,005.000)</b>          | <b>(2,106,010.000)</b>         |
|            | <b>Assets Payments</b>                               | <b>1,500,932.140</b>   | <b>1,720,015.000</b>           | <b>2,058,010.000</b>            | <b>2,150,010.000</b>           |
|            |  | (2,979,980.116)        | (3,279,025.000)                | (4,127,015.000)                 | (4,256,020.000)                |
| <b>G</b>   | <b>LIABILITIES</b>                                   | <b>(2,515,065.729)</b> | <b>(2,393,482.000)</b>         | <b>(2,471,768.200)</b>          | <b>(2,626,787.500)</b>         |
| <b>G01</b> | <b>Current Liabilities</b>                           | <b>(1,782,459.138)</b> | <b>(1,623,805.000)</b>         | <b>(1,627,745.000)</b>          | <b>(1,742,850.000)</b>         |
|            | <b>G011 Cheque Clearing Account</b>                  | <b>(958,150.371)</b>   | <b>(833,805.000)</b>           | <b>(927,745.000)</b>            | <b>(992,850.000)</b>           |
|            | G01112 Cheques Pay:Clear:A/C (Food A/C) SBP          | (1,447.123)            | (22,000.000)                   | (15,000.000)                    | (20,000.000)                   |
|            | G01132 Cheques Pay:Clear:A/C (Non-Food A/C) SBP      | (273,791.970)          | (260,000.000)                  | (260,000.000)                   | (270,000.000)                  |
|            | G01133 Tr. Pay:Clear:A/C (Non-Food A/C). SBP         | (305.690)              | (400.000)                      | (400.000)                       | (450.000)                      |
|            | G01135 Cheques Pay:Clear:A/C (Non-Food A/C) SBP      | (0.147)                | (15.000)                       | (15.000)                        | (15.000)                       |
|            | G01137 Tr. Pay:Clear:A/C ( TMA's Account ) SBP       | (18.039)               | (40.000)                       | (30.000)                        | (35.000)                       |
|            | G01142 Cheques Pay:Clear:A/C (Food A/C) NBP          | (1,946.978)            | (1,000.000)                    | (2,000.000)                     | (2,000.000)                    |
|            | G01147 Cheques Pay:Clear:A/C (Non-Food)              | (453,346.138)          | (450,000.000)                  | (400,000.000)                   | (400,000.000)                  |
|            | G01175 Cheques Pay:Clear:A/C ( District Account) SBP |                        | -                              | -                               |                                |
|            | G01190 Special Drawing Account Cheques               | (413.496)              | (350.000)                      | (300.000)                       | (350.000)                      |
|            | G01191 Assignment Accounts Cheques                   | (226,880.790)          | (100,000.000)                  | (250,000.000)                   | (300,000.000)                  |
|            | <b>G012 Others</b>                                   | <b>(824,308.767)</b>   | <b>(790,000.000)</b>           | <b>(700,000.000)</b>            | <b>(750,000.000)</b>           |
|            | G01201 Outstanding Commitments                       | (824,308.767)          | (790,000.000)                  | (700,000.000)                   | (750,000.000)                  |

## XVI. Public Account Receipts

Rs. in million

|            | Description   | Accounts<br>2024-25  | Budget<br>Estimates<br>2025-26 | Revised<br>Estimates<br>2025-26 | Budget<br>Estimates<br>2026-27 |
|------------|---|----------------------|--------------------------------|---------------------------------|--------------------------------|
| <b>G05</b> | <b>Control Accounts</b>   | <b>(432,363.135)</b> | <b>(433,002.000)</b>           | <b>(481,502.200)</b>            | <b>(511,502.500)</b>           |
|            | <b>G051 Miscellaneous</b>   | <b>(432,363.135)</b> | <b>(433,002.000)</b>           | <b>(481,502.200)</b>            | <b>(511,502.500)</b>           |
|            | G05105 Wages Clearing Account                                       | (426,789.907)        | (420,000.000)                  | (420,000.000)                   | (450,000.000)                  |
|            | G05106 Inter Provincial Settlement Account                          | (0.117)              | -                              | -                               |                                |
|            | G05107 Adjusting Account between Federal and Provincial Governments | (0.080)              | (2.000)                        | (2.200)                         | (2.500)                        |
|            | G05110 State Bank Suspense  | (4,209.467)          | (11,000.000)                   | (60,000.000)                    | (60,000.000)                   |
|            | G05111 District Accounts Office Suspense                            | (1,363.564)          | (2,000.000)                    | (1,500.000)                     | (1,500.000)                    |
| <b>G06</b> | <b>Trust Account Fund</b>   | <b>(32,864.618)</b>  | <b>(43,300.000)</b>            | <b>(42,300.000)</b>             | <b>(53,450.000)</b>            |
|            | <b>G061 Provident Fund</b>  | <b>(22,382.804)</b>  | <b>(30,300.000)</b>            | <b>(30,300.000)</b>             | <b>(40,350.000)</b>            |
|            | G06103 General Provident Fund (Civil)                               | (19,192.635)         | (25,000.000)                   | (25,000.000)                    | (30,000.000)                   |
|            | G06106 General Provident Fund (Forest)                              | (230.902)            | (300.000)                      | (300.000)                       | (350.000)                      |
|            | G06123 Contributory Provident Fund                                  | (2,959.266)          | (5,000.000)                    | (5,000.000)                     | (10,000.000)                   |
|            | <b>G062 Benevolent Fund</b>   | <b>(5,948.932)</b>   | <b>(7,000.000)</b>             | <b>(7,000.000)</b>              | <b>(7,100.000)</b>             |
|            | G06214 Provincial Government Employees Benevolent Fund              | (5,948.932)          | (7,000.000)                    | (7,000.000)                     | (7,100.000)                    |
|            | <b>G063 Welfare Fund</b>  | <b>(4,532.881)</b>   | <b>(6,000.000)</b>             | <b>(5,000.000)</b>              | <b>(6,000.000)</b>             |
|            | G06312 Police Welfare Fund KPK                                      | (865.613)            | (1,000.000)                    | (1,000.000)                     | (1,000.000)                    |
|            | G06317 Retirement Benefit and Death Compensation                    | (3,667.269)          | (5,000.000)                    | (4,000.000)                     | (5,000.000)                    |
| <b>G10</b> | <b>Trust Account -Other</b>   | <b>(132,413.907)</b> | <b>(152,841.000)</b>           | <b>(147,580.000)</b>            | <b>(133,685.000)</b>           |
|            | <b>G101 Account Of Other Department</b>                             | <b>(14,997.803)</b>  | <b>(35,030.000)</b>            | <b>(25,010.000)</b>             | <b>(20,015.000)</b>            |
|            | G10107 Deposit of Department of Mineral Development                 | (0.030)              | (30.000)                       | (10.000)                        | (15.000)                       |
|            | G10113 Public works\PakistanPWD Deposits                            | (4,765.849)          | (23,000.000)                   | (13,000.000)                    | (10,000.000)                   |
|            | G10131 Forest Cheques   | (10,231.924)         | (12,000.000)                   | (12,000.000)                    | (10,000.000)                   |
|            | <b>G103 Other Deposits and Reserves</b>                             | <b>(158.680)</b>     | <b>(300.000)</b>               | <b>(250.000)</b>                | <b>(300.000)</b>               |
|            | G10304 Zakat Collection Account                                     | (158.680)            | (300.000)                      | (250.000)                       | (300.000)                      |
|            | <b>G104 Other Remittances</b>                                       | <b>(117,257.423)</b> | <b>(117,511.000)</b>           | <b>(122,320.000)</b>            | <b>(113,370.000)</b>           |
|            | G10402 Forest Remittances   | (233.061)            | (500.000)                      | (300.000)                       | (350.000)                      |
|            | G10407 PWD Remittances  | (0.241)              | -                              | -                               |                                |
|            | G10408 Remittances into Treasuries                                  | (17,094.964)         | (17,000.000)                   | (22,000.000)                    | (23,000.000)                   |
|            | G10419 Exchange Account Between Civil & Defence                     | (16.773)             | (11.000)                       | (20.000)                        | (20.000)                       |
|            | G10429 Internal Cheque ( Public Works)                              | (99,912.385)         | (100,000.000)                  | (100,000.000)                   | (90,000.000)                   |

## XVI. Public Account Receipts

Rs. in million

|             | Description  | Accounts<br>2024-25 | Budget<br>Estimates<br>2025-26 | Revised<br>Estimates<br>2025-26 | Budget<br>Estimates<br>2026-27 |
|-------------|--|---------------------|--------------------------------|---------------------------------|--------------------------------|
| <b>G11</b>  | <b>Special Deposit - Investment</b>                | <b>(36,604.044)</b> | <b>(28,350.000)</b>            | <b>(41,350.000)</b>             | <b>(41,550.000)</b>            |
| <b>G112</b> | <b>Other Deposits Account</b>                      | <b>(36,604.044)</b> | <b>(28,350.000)</b>            | <b>(41,350.000)</b>             | <b>(41,550.000)</b>            |
| G11212      | Deposits of Sugar Cane Development Cess Fund       |                     | -                              | -                               | -                              |
| G11213      | Deposits of Historical Mosque Fund                 | (147.728)           | (250.000)                      | (250.000)                       | (300.000)                      |
| G11215      | Revenue Deposits                                   | (16,175.203)        | (11,000.000)                   | (20,000.000)                    | (20,000.000)                   |
| G11217      | Personal Deposits                                  | (18,379.125)        | (16,000.000)                   | (20,000.000)                    | (20,000.000)                   |
| G11227      | Unclaimed Deposit.                                 | (651.695)           | (200.000)                      | (200.000)                       | (250.000)                      |
| G11290      | Securities Deposits from Contractor/Sipploes       | (1,250.293)         | (900.000)                      | (900.000)                       | (1,000.000)                    |
| <b>G12</b>  | <b>Special Deposit-Fund</b>                        | <b>(98,360.887)</b> | <b>(112,184.000)</b>           | <b>(131,291.000)</b>            | <b>(143,750.000)</b>           |
| <b>G121</b> | <b>Relief Fund</b>                                 | <b>(1.449)</b>      | <b>(4.000)</b>                 | <b>(811.000)</b>                | <b>(500.000)</b>               |
| G12138      | CM Flood Relief Fund                               | (1.355)             | (3.000)                        | (810.000)                       | (500.000)                      |
| G12168      | CM Relief Fund Turkiya Syria Earth Quik            | (0.094)             | (1.000)                        | (1.000)                         | -                              |
| <b>G122</b> | <b>Welfare Fund</b>                                | <b>(418.926)</b>    | <b>(600.000)</b>               | <b>(500.000)</b>                | <b>(600.000)</b>               |
| G12223      | Education Emp Foundation                           | (418.926)           | (600.000)                      | (500.000)                       | (600.000)                      |
| <b>G127</b> | <b>Other Fund</b>                                  | <b>(97,940.512)</b> | <b>(111,580.000)</b>           | <b>(129,980.000)</b>            | <b>(142,650.000)</b>           |
| G1270A      | Funds for Burns Center                             | -                   | -                              | -                               | -                              |
| G1270B      | Funds for Peshawar Cardiology                      | (3,205.770)         | (4,000.000)                    | (4,000.000)                     | (4,500.000)                    |
| G1270E      | Reseve Fund for MTI Bacha Khan Swabi               | (1,432.774)         | (4,500.000)                    | (4,000.000)                     | (3,500.000)                    |
| G1270F      | Reserve Fund for MTI Gajju Khan Swabi              | (518.634)           | (1,500.000)                    | (1,500.000)                     | (1,000.000)                    |
| G1270M      | PDMA (Khyber Pakhtunkha) Fund                      | (4,632.791)         | (6,000.000)                    | (17,000.000)                    | (20,000.000)                   |
| G1270N      | Khyber Pakhtunkha Highway Authority                | (14,454.142)        | (10,000.000)                   | (14,000.000)                    | (15,000.000)                   |
| G1270O      | Khyber Pakhtunkha Housing Authority                | (2.047)             | (80.000)                       | (80.000)                        | (50.000)                       |
| G1270Q      | Peshawar Development Authority                     | (8,099.103)         | (7,000.000)                    | (14,000.000)                    | (15,000.000)                   |
| G12713      | Incom Tax Deduction of Salaries                    | (18,180.177)        | (18,000.000)                   | (18,000.000)                    | (20,000.000)                   |
| G12766      | Funds for LRH Peshawar                             | (8,778.999)         | (10,000.000)                   | (10,000.000)                    | (11,000.000)                   |
| G12767      | Funds for KTH Peshwar                              | (6,251.000)         | (8,000.000)                    | (7,500.000)                     | (8,000.000)                    |
| G12770      | Funds for Hayatabad Medical Complex                | (7,368.035)         | (9,000.000)                    | (8,000.000)                     | (9,000.000)                    |
| G12771      | Funds for Post Graduate Medical Institute Peshawar | (8,742.125)         | (10,000.000)                   | (10,000.000)                    | (11,000.000)                   |
| G12772      | Funds for Ayub Medical College Abbottabad          | (2,163.001)         | (3,000.000)                    | (2,500.000)                     | (3,000.000)                    |
| G12773      | Funds for Ayub Medical College Abbottabad          | (5,034.420)         | (6,000.000)                    | (6,200.000)                     | (6,500.000)                    |

## XVI. Public Account Receipts

Rs. in million

|             | Description   | Accounts<br>2024-25    | Budget<br>Estimates<br>2025-26 | Revised<br>Estimates<br>2025-26 | Budget<br>Estimates<br>2026-27 |
|-------------|---|------------------------|--------------------------------|---------------------------------|--------------------------------|
| G12778      | Funds for Khyber Girls Medical College Hayatabad                | (1,141.703)            | (2,000.000)                    | (2,000.000)                     | (2,100.000)                    |
| G12788      | Funds for Mardan Medical Complex                                | (2,688.778)            | (4,000.000)                    | (3,500.000)                     | (4,000.000)                    |
| G12792      | Fund for khalifa Gul Nawaz Teaching Hospital Bannu              | (1,739.442)            | (2,500.000)                    | (2,500.000)                     | (3,000.000)                    |
| G12794      | Funds for DHQ Teaching Hospital D.I.Khan                        | (2,129.480)            | (3,000.000)                    | (3,200.000)                     | (3,500.000)                    |
| G12795      | Fund for Mufti Mehmmod Memorial Teaching Hospital               | (1,378.088)            | (3,000.000)                    | (2,000.000)                     | (2,500.000)                    |
| <b>H01</b>  | <b>Equities</b>   | -                      | <b>7,000.000</b>               | <b>7,000.000</b>                | <b>5,000.000</b>               |
| <b>H011</b> | <b>Equities</b>   | -                      | <b>7,000.000</b>               | <b>7,000.000</b>                | <b>5,000.000</b>               |
| H01101      | Residual Equity   | -                      | 7,000.000                      | 7,000.000                       | 5,000.000                      |
|             |   |                        | -                              | -                               |                                |
|             | (B) Gross Liabilities Receipts exclud. Prov. Fund               | (2,492,682.925)        | (2,363,182.000)                | (2,441,468.200)                 | (2,586,437.500)                |
|             | Liabilities payments & Equities exclud. Prov. Fund              | 2,504,067.692          | 2,758,220.000                  | (2,446,768.200)                 | (2,596,787.500)                |
|             | <b>Net Liabilities Receipts &amp; Equities excl. Prov. Fund</b> | <b>(4,996,750.617)</b> | <b>(5,121,402.000)</b>         | <b>5,300.000</b>                | <b>10,350.000</b>              |
|             | (C) Gross Provident Fund Receipt                                | (32,864.618)           | (43,300.000)                   | (42,300.000)                    | (53,450.000)                   |
|             | Provident Fund Payments   | 17,751.277             | 25,500.000                     | 24,300.000                      | 29,850.000                     |
|             | <b>Net Provident Fund Receipts</b>                              | <b>(50,615.894)</b>    | <b>(68,800.000)</b>            | <b>(66,600.000)</b>             | <b>(83,300.000)</b>            |
|             | <b>Gross Public Account Receipts</b>                            | <b>(3,994,113.705)</b> | <b>(3,945,492.000)</b>         | <b>(4,533,773.200)</b>          | <b>(4,727,797.500)</b>         |
|             | <b>Gross Public Account Payments</b>                            | <b>4,022,751.109</b>   | <b>4,503,735.000</b>           | <b>4,241,870.050</b>            | <b>4,558,975.100</b>           |
|             | <b>Net Public Account Receipts</b>                              | <b>(28,637.404)</b>    | <b>(558,243.000)</b>           | <b>291,903.150</b>              | <b>168,822.400</b>             |

## XVII. Public Account Expenditure

Rs. in million

|             | Description                                   | Accounts<br>2024-25 | Budget<br>Estimates<br>2025-26 | Revised<br>Estimates<br>2025-26 | Budget<br>Estimates<br>2026-27 |
|-------------|---|---------------------|--------------------------------|---------------------------------|--------------------------------|
| <b>F</b>    | <b>ASSETS</b>                                 | 1,500,932.140       | 1,720,015.000                  | 2,058,010.000                   | 2,150,010.000                  |
| <b>F01</b>  | <b>Cash and Bank Balances</b>                 | 1,500,925.720       | 1,665,000.000                  | 2,018,000.000                   | 2,120,000.000                  |
| <b>F011</b> | <b>Balance with State Bank of Pakistan</b>    | 1,500,925.720       | 1,665,000.000                  | 2,018,000.000                   | 2,120,000.000                  |
| F01101      | Non Food Account                              | 1,494,541.159       | 1,650,000.000                  | 2,000,000.000                   | 2,100,000.000                  |
| F01102      | Food Account                                  | 6,384.561           | 15,000.000                     | 18,000.000                      | 20,000.000                     |
| <b>F02</b>  | <b>Receivable</b>                             | 6.420               | 55,015.000                     | 40,010.000                      | 30,010.000                     |
| <b>F021</b> | <b>Loan and Advances</b>                      | 6.420               | 55,015.000                     | 40,010.000                      | 30,010.000                     |
| F02109      | Account of Other Department                   | -                   | 25,000.000                     | 25,000.000                      | 20,000.000                     |
| F02113      | Account with Government Servants              | 3.424               | 30,000.000                     | 15,000.000                      | 10,000.000                     |
| F02119      | OB Advances (Civil)                           | 2.996               | 15.000                         | 10.000                          | 10.000                         |
| <b>G</b>    | <b>LIABILITIES</b>                            | 2,528,075.114       | 2,789,220.000                  | 2,191,360.050                   | 2,413,965.100                  |
| <b>G01</b>  | <b>Current Liabilities</b>                    | 1,781,881.499       | 1,824,560.000                  | 1,384,200.000                   | 1,519,950.000                  |
| <b>G011</b> | <b>Cheque Clearing Account</b>                | 957,765.387         | 974,560.000                    | 734,200.000                     | 869,950.000                    |
| G01112      | Cheques Pay:Clear:A/C (Food A/C) SBP          | 1,447.123           | 30,000.000                     | 20,000.000                      | 15,000.000                     |
| G01132      | Cheques Pay:Clear:A/C (Non-Food A/C) SBP      | 273,860.083         | 330,000.000                    | 300,000.000                     | 350,000.000                    |
| G01133      | Tr. Pay:Clear:A/C (Non-Food A/C). SBP         | 305.666             | 400.000                        | 300.000                         | 350.000                        |
| G01135      | Cheques Pay:(Non-Food A/C). SBP               | 0.147               | 100.000                        | 50.000                          | 50.000                         |
| G01137      | Tr. Pay:Clear:A/C ( TMAs Account ) SBP        | 18.039              | 60.000                         | 50.000                          | 50.000                         |
| G01142      | Cheques Pay:Clear:A/C (Food A/C) NBP          | 1,947.014           | 3,500.000                      | 2,000.000                       | 2,500.000                      |
| G01147      | Cheques Pay:Clear:A/C (Non-Food)              | 454,081.036         | 500,000.000                    | 300,000.000                     | 350,000.000                    |
| G01175      | Cheques Pay:Clear:A/C ( District Account) SBP | -                   | -                              | -                               | -                              |
| G01190      | Special Drawing Account Cheques               | 395.846             | 500.000                        | 1,800.000                       | 2,000.000                      |
| G01191      | Assignment Account Cheques                    | 225,710.434         | 110,000.000                    | 110,000.000                     | 150,000.000                    |
| <b>G012</b> | <b>Others</b>                                 | 824,116.112         | 850,000.000                    | 650,000.000                     | 650,000.000                    |
| G01201      | Outstanding Commitments                       | 824,116.112         | 850,000.000                    | 650,000.000                     | 650,000.000                    |

## XVII. Public Account Expenditure

Rs. in million

|            | Description   | Accounts<br>2024-25 | Budget<br>Estimates<br>2025-26 | Revised<br>Estimates<br>2025-26 | Budget<br>Estimates<br>2026-27 |
|------------|---|---------------------|--------------------------------|---------------------------------|--------------------------------|
| <b>G05</b> | <b>Control Accounts</b>                             | <b>434,129.130</b>  | <b>520,000.000</b>             | <b>466,500.000</b>              | <b>516,500.000</b>             |
|            | <b>G051 Miscellaneous</b>                           | <b>434,129.130</b>  | <b>520,000.000</b>             | <b>466,500.000</b>              | <b>516,500.000</b>             |
|            | G05105 Wages Clearing Account                       | 426,822.579         | 500,000.000                    | 400,000.000                     | 450,000.000                    |
|            | G05110 State Bank Suspense                          | 6,459.841           | 18,000.000                     | 65,000.000                      | 65,000.000                     |
|            | G05111 District Accounts Office Suspense            | 846.709             | 2,000.000                      | 1,500.000                       | 1,500.000                      |
| <b>G06</b> | <b>Trust Account Fund</b>                           | <b>28,223.916</b>   | <b>42,000.000</b>              | <b>36,800.000</b>               | <b>43,850.000</b>              |
|            | <b>G061 Provident Fund</b>                          | <b>17,751.277</b>   | <b>25,500.000</b>              | <b>24,300.000</b>               | <b>29,850.000</b>              |
|            | G06103 General Provident Fund                       | 14,900.320          | 20,000.000                     | 20,000.000                      | 25,000.000                     |
|            | G06106 General Provident Fund (Forest)              | 231.822             | 500.000                        | 300.000                         | 350.000                        |
|            | G06123 Contributory Provident Fund                  | 2,619.135           | 5,000.000                      | 4,000.000                       | 4,500.000                      |
|            | <b>G062 Benevolent Fund</b>                         | <b>5,612.586</b>    | <b>8,500.000</b>               | <b>6,500.000</b>                | <b>7,000.000</b>               |
|            | G06214 Federal Government Employees Benevolent Fund | 5,612.586           | 8,500.000                      | 6,500.000                       | 7,000.000                      |
|            | <b>G063 Welfare Funds</b>                           | <b>4,860.053</b>    | <b>8,000.000</b>               | <b>6,000.000</b>                | <b>7,000.000</b>               |
|            | G06312 Police Welfare Fund KP                       | 838.108             | 1,000.000                      | 1,000.000                       | 1,000.000                      |
|            | G06317 Retirement Benefit and Death Compensation    | 4,021.944           | 7,000.000                      | 5,000.000                       | 6,000.000                      |
| <b>G10</b> | <b>Trust Account -Other</b>                         | <b>160,826.421</b>  | <b>193,810.000</b>             | <b>130,660.000</b>              | <b>147,810.000</b>             |
|            | <b>G101 Account Of Other Department</b>             | <b>43,659.085</b>   | <b>67,500.000</b>              | <b>50,200.000</b>               | <b>57,250.000</b>              |
|            | G10107 Deposit of Department of Mineral Development | 3.077               | 500.000                        | 200.000                         | 250.000                        |
|            | G10113 Public works\PakistanPWD Deposits            | 33,357.330          | 55,000.000                     | 40,000.000                      | 45,000.000                     |
|            | G10131 Forest Cheques                               | 10,298.678          | 12,000.000                     | 10,000.000                      | 12,000.000                     |
|            | <b>G103 Other Deposits and Reserves</b>             | <b>112.779</b>      | <b>500.000</b>                 | <b>250.000</b>                  | <b>300.000</b>                 |
|            | G10304 Zakat Collection Account                     | 112.779             | 500.000                        | 250.000                         | 300.000                        |
|            | G10307 Other Appropriation                          | -                   | -                              | -                               | -                              |
|            | <b>G104 Other Remittances</b>                       | <b>117,054.556</b>  | <b>125,810.000</b>             | <b>80,210.000</b>               | <b>90,260.000</b>              |
|            | G10402 Forest Remittances                           | 225.314             | 800.000                        | 200.000                         | 250.000                        |
|            | G10407 PWD Remittances                              | -                   | -                              | -                               | -                              |
|            | G10408 Remittances into Treasuries                  | 16,827.881          | 20,000.000                     | 20,000.000                      | 25,000.000                     |

## XVII. Public Account Expenditure

Rs. in million

|             | Description                                  | Accounts<br>2024-25 | Budget<br>Estimates<br>2025-26 | Revised<br>Estimates<br>2025-26 | Budget<br>Estimates<br>2026-27 |
|-------------|--|---------------------|--------------------------------|---------------------------------|--------------------------------|
| G10418      | Exchange account between Civil and civil     |                     | -                              | -                               | -                              |
| G10419      | Exchange Account Between Civil & Deference   | 16.766              | 10.000                         | 10.000                          | 10.000                         |
| G10429      | Internal Cheque ( Public Works)              | 99,984.595          | 105,000.000                    | 60,000.000                      | 65,000.000                     |
| <b>G11</b>  | <b>Special Deposit - -Investment</b>         | <b>31,157.369</b>   | <b>-</b>                       | <b>-</b>                        | <b>-</b>                       |
| <b>G112</b> | <b>Other Deposits Account</b>                | <b>31,157.369</b>   | <b>70,900.000</b>              | <b>45,600.000</b>               | <b>55,600.000</b>              |
| G11213      | Deposits of Historical Mosque Fund           | -                   | -                              | -                               | -                              |
| G11215      | Revenue Deposits                             | -                   | 50,000.000                     | 25,000.000                      | 30,000.000                     |
| G11216      | Civil and Criminal Courts Deposit            | 14,051.489          | -                              | -                               | -                              |
| G11217      | Personal Deposits                            | 16,541.411          | 20,000.000                     | 20,000.000                      | 25,000.000                     |
| G11227      | Unclaimed Deposit.                           | 100.578             | 200.000                        | 100.000                         | 100.000                        |
| G11290      | Serurities Deposits from Contractor/Sipploes | 463.891             | 700.000                        | 500.000                         | 500.000                        |
| <b>G12</b>  | <b>Special Deposit-Fund</b>                  | <b>91,856.780</b>   | <b>137,950.000</b>             | <b>127,600.050</b>              | <b>130,255.100</b>             |
| <b>G121</b> | <b>Relief Fund</b>                           | <b>0.062</b>        | <b>-</b>                       | <b>0.050</b>                    | <b>5.100</b>                   |
| G12138      | CM Flood Relief Fund                         | -                   | -                              | -                               | 5.000                          |
| G12168      | CM Relief Fund Turkiya Syria Earth           | 0.062               | -                              | 0.050                           | 0.100                          |
| <b>G122</b> | <b>Welfare Fund</b>                          | <b>420.992</b>      | <b>450.000</b>                 | <b>500.000</b>                  | <b>550.000</b>                 |
| G12223      | Education Employee Foundation                | 420.992             | 450.000                        | 500.000                         | 550.000                        |
| <b>G127</b> | <b>Other Fund</b>                            | <b>91,435.727</b>   | <b>137,500.000</b>             | <b>127,100.000</b>              | <b>129,700.000</b>             |
| G1270A      | Funds for Burns Center                       | -                   | -                              | -                               | -                              |
| G1270B      | Funds for Peshawar Cardiology                | 3,379.082           | 7,000.000                      | 5,000.000                       | 5,000.000                      |
| G1270E      | Reseve Fund for MTI Bacha Khan Swabi         | 1,395.774           | 12,000.000                     | 5,000.000                       | 5,000.000                      |
| G1270F      | Reserve Fund for MTI Gajju Khan Swabi        | 519.730             | 1,000.000                      | 1,200.000                       | 1,000.000                      |
| G1270M      | PDMA (Khyber Pakhtunkha) Fund                | 4,478.133           | 7,000.000                      | 20,000.000                      | 15,000.000                     |
| G1270N      | Khyber Pakhtunkha Highway Authority          | 10,907.918          | 9,000.000                      | 12,000.000                      | 12,000.000                     |
| G1270O      | Khyber Pakhtunkha Housing Authority          | 2.047               | 1,500.000                      | 500.000                         | 100.000                        |
| G1270Q      | Peshawar Development Authority               | 6,997.224           | 9,000.000                      | 10,000.000                      | 10,000.000                     |
| G12713      | Incom Tax Deduction from Salaries            | 16,726.364          | 18,000.000                     | 18,000.000                      | 20,000.000                     |
| G12766      | Funds for LRH Peshawar                       | 8,942.734           | 10,000.000                     | 10,000.000                      | 11,000.000                     |
| G12767      | Funds for KTH Peshwar                        | 5,533.537           | 7,000.000                      | 7,500.000                       | 8,000.000                      |

## XVII. Public Account Expenditure

Rs. in million

|             | Description  | Accounts<br>2024-25  | Budget<br>Estimates<br>2025-26 | Revised<br>Estimates<br>2025-26 | Budget<br>Estimates<br>2026-27 |
|-------------|--|----------------------|--------------------------------|---------------------------------|--------------------------------|
| G12770      | Funds for Hayatabad Medical Complex                | 7,478.018            | 8,000.000                      | 8,000.000                       | 9,000.000                      |
| G12771      | Funds for Post Graduate Medical Institute Peshawar | 8,862.493            | 10,000.000                     | 8,000.000                       | 9,000.000                      |
| G12772      | Funds for Ayub Medical College Abbottabad          | 1,945.226            | 3,000.000                      | 2,500.000                       | 3,000.000                      |
| G12773      | Funds for Ayub Medical College Abbottabad          | 4,853.478            | 6,000.000                      | 6,200.000                       | 6,500.000                      |
| G12778      | Funds for Khyber Girls Medical College Hayatabad   | 1,123.403            | 2,000.000                      | 2,000.000                       | 2,100.000                      |
| G12788      | Funds for Mardan Medical Complex                   | 2,756.302            | 4,000.000                      | 3,500.000                       | 4,000.000                      |
| G12792      | Fund for khalifa Gul Nawaz Teaching Hospital Bannu | 1,743.604            | 16,000.000                     | 2,500.000                       | 3,000.000                      |
| G12794      | Funds for DHQ Teaching Hospital D.I.Khan           | 2,250.296            | 5,000.000                      | 3,200.000                       | 3,500.000                      |
| G12795      | Funds for Mufti Mehmood Memorial Teaching Hospital | 1,540.362            | 2,000.000                      | 2,000.000                       | 2,500.000                      |
| <b>H</b>    | <b>EQUITIES</b>                                    | <b>(6,256.145)</b>   | <b>(5,500.000)</b>             | <b>(7,500.000)</b>              | <b>(5,000.000)</b>             |
| <b>H01</b>  | <b>Equities</b>                                    | <b>(6,256.145)</b>   | <b>(5,500.000)</b>             | <b>(7,500.000)</b>              | <b>(5,000.000)</b>             |
| <b>H011</b> | <b>Equities</b>                                    | <b>(6,256.145)</b>   | <b>(5,500.000)</b>             | <b>(7,500.000)</b>              | <b>(5,000.000)</b>             |
| H01101      | Residual Equity                                    | (6,256.145)          | (5,500.000)                    | (7,500.000)                     | (5,000.000)                    |
|             | <b>Public Account Expenditure (F + G)</b>          | <b>4,022,751.109</b> | <b>4,503,735.000</b>           | <b>4,241,870.050</b>            | <b>4,558,975.100</b>           |

## XVIII. SECTOR WISE DEVELOPMENT EXPENDITURE ABSTRACT 2025-26

Rs. in million

| Sector   | 2025-26            |                    | 2026-27            |                    |                    |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
|  | BE                 | RE                 | ADP                | FPA                | Total              |
| 3% NFC Other Provinces Share Unfunded                | 42,740.000         | 42,740.000         | -                  | -                  | -                  |
| AGRICULTURE  | 12,865.620         | 6,960.968          | 7,214.188          | 6,684.500          | 13,898.688         |
| AUQAF, HAJJ, RELIGIOUS & MINORITY AFFAIRS            | 1,563.961          | 1,575.155          | 1,597.864          | -                  | 1,597.864          |
| BOARD OF REVENUE                                     | 1,631.997          | 2,202.652          | 1,469.346          | -                  | 1,469.346          |
| DRINKING WATER & SANITATION                          | 13,379.223         | 11,345.947         | 12,206.957         | 2,465.000          | 14,671.957         |
| ELEMENTARY AND SECONDARY EDUCATION                   | 18,814.928         | 17,087.890         | 12,694.916         | 9,245.200          | 21,940.116         |
| ENERGY AND POWER                                     | 29,157.803         | 24,841.076         | 17,900.010         | 23,806.101         | 41,706.111         |
| ENVIRONMENT  | 93.261             | 93.264             | 98.990             | -                  | 98.990             |
| Establishment & Administration                       | 1,219.705          | 1,019.716          | 1,253.000          | -                  | 1,253.000          |
| EXCISE TAXATION & NORCOTICS CONTROL                  | 248.181            | 248.185            | 254.000            | -                  | 254.000            |
| FINANCE  | 13,519.002         | 23,991.002         | 42.002             | 7,998.200          | 8,040.202          |
| FOOD   | 338.001            | 423.003            | 621.139            | -                  | 621.139            |
| FORESTRY   | 4,944.935          | 4,640.935          | 4,471.066          | 435.000            | 4,906.066          |
| HEALTH   | 47,569.046         | 40,158.943         | 27,170.516         | 20,126.002         | 47,296.518         |
| HIGHER EDUCATION                                     | 6,274.241          | 9,724.277          | 6,973.457          | -                  | 6,973.457          |
| HOME   | 6,997.224          | 22,523.500         | 31,086.019         | -                  | 31,086.019         |
| HOUSING  | 817.463            | 672.882            | 849.009            | -                  | 849.009            |
| INDUSTRIES   | 3,156.265          | 2,757.488          | 2,512.047          | 319.000            | 2,831.047          |
| INFORMATION  | 81.007             | 125.233            | 542.646            | -                  | 542.646            |
| LABOUR   | 210.430            | 138.837            | 258.000            | -                  | 258.000            |
| LAW & JUSTICE  | 6,460.661          | 6,460.674          | 6,005.814          | -                  | 6,005.814          |
| Livestock & Dairy Development                        | 4,078.872          | 3,512.394          | 4,098.405          | 58.000             | 4,156.405          |
| LOCAL GOVERNMENT                                     | 6,178.676          | 34,228.685         | 6,135.943          | 200.100            | 6,336.043          |
| MINES AND MINERALS                                   | 290.173            | 290.177            | 296.000            | -                  | 296.000            |
| MULTI SECTORAL DEVELOPMENT                           | 68,943.402         | 81,951.207         | 27,395.796         | 14,485.502         | 41,881.298         |
| POPULATION WELFARE                                   | 646.270            | 562.748            | 641.000            | -                  | 641.000            |
| Public Private Partnership                           | 250.000            | 250.000            | 250.000            | -                  | 250.000            |
| RELIEF & REHABILITATION                              | 3,200.214          | 7,699.793          | 3,358.911          | 58.000             | 3,416.911          |
| ROADS  | 104,899.107        | 93,969.622         | 52,895.984         | 41,359.800         | 94,255.784         |
| ROYALTIES & CESS DEVELOPMENT                         | 6,500.840          | 6,770.840          | 6,779.000          | -                  | 6,779.000          |
| SOCIAL WELFARE                                       | 1,785.737          | 1,837.152          | 2,343.056          | -                  | 2,343.056          |
| SPORTS TOURISM ARCHAEOLOGY CULTURE AND YOUTH AFFAIRS | 8,883.000          | 9,517.875          | 7,476.580          | -                  | 7,476.580          |
| ST&IT  | 1,632.590          | 1,475.434          | 1,762.138          | 435.000            | 2,197.138          |
| Tourism  | 12,866.127         | 4,379.510          | 4,254.542          | 2,958.000          | 7,212.542          |
| TRANSPORT  | 1,285.195          | 910.377            | 1,124.583          | -                  | 1,124.583          |
| URBAN DEVELOPMENT                                    | 28,365.638         | 50,142.585         | 39,725.684         | 18,023.500         | 57,749.184         |
| Urban Policy Unit                                    | 910.000            | 322.000            | -                  | -                  | -                  |
| WATER  | 35,129.205         | 36,969.915         | 22,525.395         | 1,363.000          | 23,888.395         |
| <b>Total ADP (Inc FPA)</b>                           | <b>497,928.000</b> | <b>554,521.941</b> | <b>316,284.003</b> | <b>150,019.905</b> | <b>466,303.908</b> |
| TEHSILS ADP  | 45,600.000         | 45,600.000         | 52,800.000         | -                  | 52,800.000         |
| <b>Total ADP (Prov+Distt)</b>                        | <b>543,528.000</b> | <b>600,121.941</b> | <b>369,084.003</b> | <b>150,019.905</b> | <b>519,103.908</b> |
| <b>SPECIAL PROGRAMME (PSDP)</b>                      |                    |                    |                    |                    |                    |
| AGRICULTURE  | -                  | 64.030             | -                  | -                  | -                  |
| BUILDING   | 458.187            | 964.862            | 187.995            | -                  | 187.995            |
| DRINKING WATER & SANITATION                          | -                  | -                  | -                  | -                  | -                  |
| ENERGY AND POWER                                     | 15.000             | 148.974            | 81.432             | -                  | 81.432             |
| FORESTRY   | -                  | 222.245            | 467.000            | -                  | 467.000            |
| HEALTH   | 1,018.974          | 1,136.279          | 1,193.896          | -                  | 1,193.896          |
| LOCAL GOVERNMENT                                     | 926.439            | 1,129.289          | 610.000            | -                  | 610.000            |
| MULTI SECTORAL DEVELOPMENT                           | -                  | 1,051.416          | -                  | -                  | -                  |
| ROADS  | 1,053.400          | 1,650.642          | 1,822.235          | -                  | 1,822.235          |
| WATER  | -                  | 2,035.322          | 825.534            | -                  | 825.534            |
| <b>Total PSDP</b>                                    | <b>3,472.000</b>   | <b>8,403.059</b>   | <b>5,188.092</b>   | <b>-</b>           | <b>5,188.092</b>   |
| <b>Total Development Budget</b>                      | <b>547,000.000</b> | <b>608,525.000</b> | <b>374,272.095</b> | <b>150,019.905</b> | <b>524,292.000</b> |
| Annual Development Programme                         | 320,740.000        | 390,639.581        | 316,284.003        |                    |                    |
| Tehsil ADP   | 45,600.000         | 45,600.000         | 52,800.000         |                    |                    |
| Foreign Project Assistance                           | 177,188.000        | 163,882.360        | 150,019.905        |                    |                    |
| Special Programme                                    | 3,472.000          | 8,403.059          | 5,188.092          |                    |                    |
| <b>Total</b>   | <b>547,000.000</b> | <b>608,525.000</b> | <b>524,292.000</b> |                    |                    |

**XIX. SUMMARY OF ESTIMATES OF DEMANDS FOR GRANTS NON-DEVELOPMENT (SETTLED)**

| DEMAND NO | DEPARTMENTS   | BUDGET ESTIMATES 2025-26 | REVISED ESTIMATES 2025-26 | POSTS 2026-27 | BUDGET ESTIMATES 2026-27 |             |             |
|-----------|---|--------------------------|---------------------------|---------------|--------------------------|-------------|-------------|
|           |   |                          |                           |               | SALARY                   | NON SALARY  | TOTAL       |
| 1         | PROVINCIAL ASSEMBLY   | 4,267.955                | 4,238.087                 | 928           | 2,936.199                | 1,486.805   | 4,423.004   |
| 2         | GENERAL ADMINISTRATION  | 9,551.362                | 10,343.296                | 3,039         | 5,448.959                | 9,987.432   | 15,436.391  |
| 3         | FINANCE, TREASURIES AND LOCAL FUND AUDIT                              | 4,366.162                | 4,365.709                 | 1,562         | 2,562.333                | 12,169.207  | 14,731.540  |
| 4         | PLANNING & DEVELOPMENT AND BUREAU OF STATISTICS                       | 1,391.775                | 1,432.025                 | 706           | 1,282.923                | 280.414     | 1,563.337   |
| 5         | INFORMATION TECHNOLOGY  | 2,572.881                | 2,457.216                 | 143           | 202.350                  | 3,061.580   | 3,263.930   |
| 6         | REVENUE & ESTATE  | 2,600.467                | 2,924.163                 | 1,491         | 1,888.408                | 1,916.375   | 3,804.783   |
| 7         | EXCISE, TAXATION & NARCOTICS CONTROL                                  | 1,902.902                | 1,733.059                 | 1,680         | 1,887.785                | 348.385     | 2,236.170   |
| 8         | HOME & TRIBAL AFFAIRS   | 3,635.463                | 5,018.851                 | 1,952         | 2,839.942                | 1,721.415   | 4,561.357   |
| 9         | JAILS & CONVICTS SETTLEMENT   | 8,881.709                | 9,395.845                 | 6,468         | 5,061.446                | 5,076.955   | 10,138.401  |
| 10        | POLICE  | 121,005.403              | 128,541.192               | 103,089       | 113,989.378              | 24,108.578  | 138,097.956 |
| 11        | ADMINISTRATION OF JUSTICE   | 16,073.822               | 22,684.234                | 9,418         | 15,747.230               | 4,720.454   | 20,467.684  |
| 12        | HIGHER EDUCATION, ARCHIVES & LIBRARIES                                | 40,402.288               | 40,064.002                | 19,794        | 32,045.369               | 20,415.666  | 52,461.035  |
| 13        | HEALTH  | 211,101.461              | 209,843.634               | 64,169        | 85,554.790               | 177,066.674 | 262,621.464 |
| 14        | COMMUNICATION & WORKS   | 6,587.376                | 6,101.594                 | 6,460         | 6,505.511                | 1,120.721   | 7,626.232   |
| 15        | ROADS HIGHWAYS & BRIDGES (REPAIR) AND BUILDINGS & STRUCTURES (REPAIR) | 7,837.000                | 8,861.997                 | -             | -                        | 7,780.001   | 7,780.001   |
| 16        | PUBLIC HEALTH ENGINEERING   | 16,787.306               | 15,994.572                | 12,718        | 11,058.166               | 7,592.671   | 18,650.837  |
| 17        | LOCAL GOVERNMENT*   | 13,601.672               | 14,901.580                | 199           | 567.159                  | 16,603.769  | 17,170.928  |
| 18        | AGRICULTURE   | 6,867.916                | 5,447.886                 | 3,948         | 4,557.898                | 5,298.191   | 9,856.089   |
| 19        | ANIMAL HUSBANDRY  | 4,682.207                | 4,060.144                 | 2,856         | 3,089.881                | 1,940.360   | 5,030.241   |
| 20        | CO-OPERATION  | 82.731                   | 76.311                    | 45            | 65.219                   | 23.388      | 88.607      |
| 21        | ENVIRONMENT & FORESTRY  | 5,224.515                | 5,637.459                 | 6,996         | 5,656.266                | 1,116.791   | 6,773.057   |
| 22        | FORESTRY (WILDLIFE)   | 1,685.427                | 1,692.859                 | 1,726         | 1,779.774                | 363.259     | 2,143.033   |
| 23        | FISHERIES   | 496.298                  | 397.175                   | 511           | 429.875                  | 127.209     | 557.084     |
| 24        | IRRIGATION  | 9,928.000                | 10,081.097                | 8,172         | 7,713.807                | 3,560.269   | 11,274.076  |
| 25        | INDUSTRIES  | 1,940.120                | 1,723.463                 | 740           | 905.641                  | 734.938     | 1,640.579   |
| 26        | MINERAL DEVELOPMENT AND INSPECTORATE OF MINES                         | 2,073.009                | 2,305.183                 | 1,405         | 1,256.425                | 1,019.994   | 2,276.419   |
| 27        | STATIONERY AND PRINTING   | 382.918                  | 366.833                   | 235           | 210.232                  | 215.740     | 425.972     |
| 28        | POPULATION WELFARE  | 919.302                  | 910.809                   | 358           | 634.065                  | 608.710     | 1,242.775   |
| 29        | TECHNICAL EDUCATION AND MANPOWER                                      | 4,098.517                | 3,544.545                 | 2,360         | 2,884.967                | 1,709.755   | 4,594.722   |
| 30        | LABOUR  | 916.327                  | 812.166                   | 695           | 764.061                  | 2,282.092   | 3,046.153   |
| 31        | INFORMATION & PUBLIC RELATIONS  | 845.926                  | 1,552.477                 | 375           | 498.711                  | 2,085.536   | 2,584.247   |
| 32        | SOCIAL WELFARE, SPECIAL EDUCATION & WOMEN EMPOWERMENT                 | 14,114.597               | 18,551.587                | 1,450         | 2,055.771                | 20,813.481  | 22,869.252  |
| 33        | ZAKAT & USHER   | 562.469                  | 457.924                   | 376           | 519.466                  | 99.163      | 618.629     |
| 34        | PENSION   | 190,296.832              | 180,501.779               | -             | -                        | 201,456.832 | 201,456.832 |
| 35        | FOOD SECURITY NET   | 10,600.012               | 10,600.000                | -             | -                        | 10,600.012  | 10,600.012  |
| 36        | GOVERNMENT INVESTMENT & COMMITTED CONTRIBUTION                        | 42,000.000               | 42,000.000                | -             | -                        | 69,000.000  | 69,000.000  |
| 37        | AUQAF, RELIGIOUS, MINORITY & HAJJ AFFAIRS                             | 2,506.442                | 2,387.460                 | 49            | 93.698                   | 2,647.865   | 2,741.563   |
| 38        | SPORTS, CULTURE, TOURISM & MUSEUMS                                    | 1,067.174                | 1,310.825                 | 554           | 729.501                  | 641.970     | 1,371.471   |

**XIX. SUMMARY OF ESTIMATES OF DEMANDS FOR GRANTS NON-DEVELOPMENT (SETTLED)**

| DEMAND NO                                      | DEPARTMENTS  | BUDGET ESTIMATES 2025-26 | REVISED ESTIMATES 2025-26 | POSTS 2026-27 | BUDGET ESTIMATES 2026-27 |             |               |
|--|--|--------------------------|---------------------------|---------------|--------------------------|-------------|---------------|
|  |  |                          |                           |               | SALARY                   | NON SALARY  | TOTAL         |
| 1  | PROVINCIAL ASSEMBLY                                | 4,267.955                | 4,238.087                 | 928           | 2,936.199                | 1,486.805   | 4,423.004     |
| 39   | TEHSIL GOVERNMENT NON SALARY                       | 37,545.000               | 35,800.580                | -             | -                        | 43,485.000  | 43,485.000    |
| 40   | GRANT TO LOCAL COUNCILS                            | 12,686.662               | 20,187.856                | -             | -                        | 18,981.505  | 18,981.505    |
| 41   | HOUSING  | 1,429.893                | 1,421.095                 | 49            | 108.188                  | 1,302.798   | 1,410.986     |
| 42   | TEHSIL GOVERNMENT SALARY                           | 288,608.933              | 288,608.934               | 298,997       | 305,000.000              | -           | 305,000.000   |
| 43   | INTER PROVINCIAL COORDINATION                      | 114.718                  | 117.705                   | 56            | 101.880                  | 22.411      | 124.291       |
| 44   | ENERGY AND POWER                                   | 434.043                  | 886.336                   | 225           | 332.625                  | 279.423     | 612.048       |
| 45   | TRANSPORT & MASS TRANSIT                           | 8,789.964                | 10,254.940                | 661           | 897.998                  | 12,523.907  | 13,421.905    |
| 46   | ELEMENTARY & SECONDARY EDUCATION                   | 18,266.261               | 14,381.540                | 1,285         | 2,331.069                | 18,805.582  | 21,136.651    |
| 47   | RELIEF REHABILITATION AND SETTLEMENT               | 12,146.298               | 19,499.273                | 8,012         | 6,487.565                | 7,756.633   | 14,244.198    |
| 62   | COVID-19 CONTINGENCIES                             | 330.000                  | 330.000                   | -             | -                        | -           | -             |
| 65   | TOURISM  | 2,140.485                | 2,835.462                 | 787           | 650.274                  | 1,754.279   | 2,404.553     |
| --   | DEBT SERVICING ( INTEREST PAYMENT )                | 48,300.000               | 51,300.000                | -             | -                        | 54,300.000  | 54,300.000    |
| TOTAL (REVENUE BUDGET)                         |  | 1,204,650.000            | 1,228,942.759             | 576,739       | 639,332.805              | 781,014.195 | 1,420,347.000 |
| <b>CAPITAL EXPENDITURE</b>                     |  |                          |                           |               |                          |             |               |
| 48   | LOANS AND ADVANCES                                 | 350.000                  | 1,057.241                 | -             | -                        | 360.000     | 360.000       |
| --   | DEBT SERVICING (LOAN FROM FEDERAL GOVT.DISCHARGED) | 50,000.000               | 40,000.000                | -             | -                        | 45,001.000  | 45,001.000    |
| TOTAL (Capital Budget)                         |  | 50,350.000               | 41,057.241                | -             | -                        | 45,361.000  | 45,361.000    |
| GRAND TOTAL (Revenue + Capital)                |  | 1,255,000.000            | 1,270,000.000             | 576,739       | 639,332.805              | 826,375.195 | 1,465,708.000 |
| <b>NEWLY MERGED AREAS (MDs)</b>                |  |                          |                           |               |                          |             |               |
| 61   | PROVINCIAL   | 100,648.600              | 103,854.021               | 71,192        | 65,423.334               | 49,283.641  | 114,706.975   |
| 61   | DISTRICT   | 57,203.455               | 56,313.284                | 47,607        | 49,000.000               | 13,033.000  | 62,033.000    |
| 61   | GRANT TO LOCAL COUNCILS                            | 2,147.945                | 2,832.695                 | -             | -                        | 3,260.025   | 3,260.025     |
| TOTAL NMAs                                     |  | 160,000.000              | 163,000.000               | 118,799       | 114,423                  | 65,576.666  | 180,000.000   |
| GRAND TOTAL (Provincial + MDs)                 |  | 1,415,000.000            | 1,433,000.000             | 695,538       | 753,756.139              | 891,951.861 | 1,645,708.000 |
| <b>CAPITAL EXPENDITURE - FOOD (ACCOUNT-II)</b> |  |                          |                           |               |                          |             |               |
| 49   | STATE TRADING IN FOOD GRAINS AND SUGAR             | 113,104.774              | 113,135.258               | 1,477         | 1,209.816                | 112,001.123 | 113,210.939   |
| 66   | STATE TRADING IN FOOD GRAINS AND SUGAR             | 370.907                  | 451.393                   | 126           | 134.825                  | 309.603     | 444.428       |
| TOTAL Capital Budget (Account-II)              |  | 113,475.681              | 113,586.651               | 1,603         | 1,344.641                | 112,310.726 | 113,655.367   |

\* Local Government Department is Administrative Department by service delivery institutions like TMA, VCS/NCs etc. These institutions are funded from multiple funding such as PFC Award, Grant to Local Councils and UIPT share.

**XX.SUMMARY OF ESTIMATES OF DEMANDS FOR GRANTS NON-DEVELOPMENT (MERGED AREAS)**

Rs. in Million

| DEMAND NO  | DEPARTMENTS                                   | BUDGET ESTIMATES 2025-26 | REVISED ESTIMATES 2025-26 | POSTS 2026-27  | BUDGET ESTIMATES 2026-27 |                   |                    |
|--|---|--------------------------|---------------------------|----------------|--------------------------|-------------------|--------------------|
|  |   |                          |                           |                | SALARY                   | NON SALARY        | TOTAL              |
| 61   | ADMINISTRATION OF JUSTICE                     | 1,154.469                | 1,377.894                 | 1,061          | 1,161.723                | 164.505           | 1,326.228          |
| 61   | AGRICULTURE                                   | 504.450                  | 446.796                   | 516            | 475.122                  | 132.554           | 607.676            |
| 61   | ANIMAL HUSBANDRY                              | 528.098                  | 524.837                   | 151            | 152.927                  | 396.819           | 549.746            |
| 61   | AUQAF RELIGIOUS MINORITY & HAJJ AFFAIRS       | 237.820                  | 217.320                   | -              | -                        | 223.620           | 223.620            |
| 61   | BUILDING & STRUCTURE (RE)                     | 202.408                  | 202.408                   | -              | -                        | 207.710           | 207.710            |
| 61   | BUREAU OF STATISTICS                          | 7.397                    | 5.323                     | 10             | 7.557                    | 0.535             | 8.092              |
| 61   | COMMUNICATION AND WORKS                       | 2,109.576                | 1,962.779                 | 2,532          | 2,299.575                | 119.082           | 2,418.657          |
| 61   | ELEMENTARY AND SECONDARY EDUCATION            | 2,098.528                | 2,151.754                 | 280            | 380.128                  | 2,340.777         | 2,720.905          |
| 61   | ENERGY AND POWER                              | 33.046                   | 45.459                    | 28             | 34.637                   | 500.495           | 535.132            |
| 61   | EXCISE AND TAXATION                           | 73.964                   | 63.294                    | 183            | 80.705                   | 93.096            | 173.801            |
| 61   | FINANCE DEPARTMENT                            | 10,575.591               | 6,580.403                 | 78             | 3,814.868                | 1,530.347         | 5,345.215          |
| 61   | FISHERIES                                     | 72.985                   | 68.270                    | 78             | 68.309                   | 10.776            | 79.085             |
| 61   | FORESTRY (WILDLIFE)                           | 1,678.926                | 1,682.633                 | 2,023          | 1,694.151                | 145.999           | 1,840.150          |
| 61   | GENERAL ADMINISTRATION                        | 159.189                  | 94.550                    | 100            | 72.798                   | 110.918           | 183.716            |
| 61   | GRANT TO LOCAL COUNCILS                       | 2,147.945                | 2,832.695                 | -              | -                        | 3,260.025         | 3,260.025          |
| 61   | HEALTH  | 16,521.426               | 17,300.948                | 16,599         | 14,838.398               | 8,922.667         | 23,761.065         |
| 61   | HIGHER EDUCATION, ARCHIVES & LIBRARIES        | 3,006.570                | 2,935.963                 | 2,434          | 3,420.690                | 885.303           | 4,305.993          |
| 61   | HOME DEPARTMENT                               | 870.906                  | 710.881                   | 546            | 858.781                  | 82.037            | 940.818            |
| 61   | INDUSTRIES                                    | 46.767                   | 39.277                    | 56             | 45.577                   | 5.421             | 50.998             |
| 61   | INFORMATION & PUBLIC RELATIONS                | 57.071                   | 99.619                    | 39             | 55.740                   | 6.297             | 62.037             |
| 61   | IRRIGATION                                    | 418.823                  | 427.486                   | 345            | 389.567                  | 62.488            | 452.055            |
| 61   | JAILS & CONVICTS SETTLEMENT                   | 508.689                  | 481.599                   | 594            | 497.967                  | 82.906            | 580.873            |
| 61   | LABOUR  | 65.460                   | 129.182                   | 111            | 66.186                   | 13.906            | 80.092             |
| 61   | LOCAL GOVERNMENT                              | 117.275                  | 280.938                   | 66             | 96.814                   | 230.259           | 327.073            |
| 61   | MINERAL DEVELOPMENT AND INSPECTORATE OF MINES | 192.229                  | 231.091                   | 295            | 187.102                  | 26.265            | 213.367            |
| 61   | PENSION                                       | 4,670.019                | 5,651.394                 | -              | -                        | 5,595.919         | 5,595.919          |
| 61   | PLANNING & DEVELOPMENT                        | 409.021                  | 461.963                   | 310            | 438.907                  | 6.249             | 445.156            |
| 61   | POLICE  | 30,828.356               | 32,356.572                | 36,730         | 29,557.307               | 6,108.250         | 35,665.557         |
| 61   | POPULATION WELFARE                            | 36.345                   | 41.966                    | 15             | 25.866                   | 20.249            | 46.115             |
| 61   | PUBLIC HEALTH ENGINEERING                     | 1,808.743                | 1,938.702                 | 2,608          | 1,734.387                | 344.093           | 2,078.480          |
| 61   | RELIEF REHABILITATION AND SETTLEMENT          | 18,452.796               | 21,868.013                | 2,440          | 1,892.037                | 17,552.561        | 19,444.598         |
| 61   | REVENUE & ESTATE DEPARTMENT                   | 15.588                   | 69.036                    | 8              | 12.857                   | 4.000             | 16.857             |
| 61   | ROADS HIGHWAYS & BRIDGES (REPAIR)             | 250.978                  | 445.237                   | -              | -                        | 1,773.200         | 1,773.200          |
| 61   | SOCIAL WELFARE & SPECIAL EDUCATION            | 713.543                  | 763.492                   | 100            | 116.606                  | 9.076             | 125.682            |
| 61   | SPORTS CULTURE TOURISM & MUSEUMS              | 48.167                   | 62.910                    | 42             | 50.050                   | 34.384            | 84.434             |
| 61   | SUBSIDIES                                     | 1,500.000                | 1,500.000                 | -              | -                        | 1,500.000         | 1,500.000          |
| 61   | TECHNICAL EDUCATION AND MANPOWER              | 453.489                  | 434.054                   | 526            | 668.527                  | 26.183            | 694.710            |
| 61   | TEHSIL GOVERNMENT NON SALARY                  | 10,338.578               | 9,448.407                 | -              | -                        | 13,033.000        | 13,033.000         |
| 61   | TEHSIL GOVERNMENT SALARY                      | 46,864.877               | 46,864.877                | 47,607         | 49,000.000               | -                 | 49,000.000         |
| 61   | TRANSPORT DEPARTMENT                          | 27.758                   | 21.669                    | 104            | 27.516                   | 3.329             | 30.845             |
| 61   | TREASURIES                                    | 145.057                  | 128.534                   | 114            | 152.625                  | 6.318             | 158.943            |
| 61   | ZAKAT & USHER DEPARTMENT                      | 47.077                   | 49.775                    | 70             | 47.327                   | 5.048             | 52.375             |
| <b>TOTAL (REVENUE BUDGET)</b>  |   | <b>160,000.000</b>       | <b>163,000.000</b>        | <b>118,799</b> | <b>114,423.334</b>       | <b>65,576.666</b> | <b>180,000.000</b> |
| <b>C A P I T A L E X P E N D I T U R E - F O O D (A C C O U N T - I I)</b> |   |                          |                           |                |                          |                   |                    |
| 66   | STATE TRADING IN FOOD GRAINS AND SUGAR        | 370.907                  | 451.393                   | 126            | 134.825                  | 309.603           | 444.428            |

## XXI ABSTRACT OF CHARGED & VOTED AURHORIZED EXPENDITURE 2026-27

Rs. in Million

| G.No. | Grant Description   | Proposed Expenditure 2026-27 |             |             |
|-------|---|------------------------------|-------------|-------------|
|       |   | Charged                      | Voted       | Total       |
| 1     | PROVINCIAL ASSEMBLY   | 3,796.071                    | 626.933     | 4,423.004   |
| 2     | GENERAL ADMINISTRATION  | 654.232                      | 14,782.159  | 15,436.391  |
| 3     | FINANCE, TREASURIES AND LOCAL FUND AUDIT                              | -                            | 14,731.540  | 14,731.540  |
| 4     | PLANNING & DEVELOPMENT AND BUREAU OF STATISTICS                       | -                            | 1,563.337   | 1,563.337   |
| 5     | INFORMATION TECHNOLOGY  | -                            | 3,263.930   | 3,263.930   |
| 6     | REVENUE & ESTATE  | -                            | 3,804.783   | 3,804.783   |
| 7     | EXCISE, TAXATION & NARCOTICS CONTROL                                  | -                            | 2,236.170   | 2,236.170   |
| 8     | HOME & TRIBAL AFFAIRS   | -                            | 4,561.357   | 4,561.357   |
| 9     | JAILS & CONVICTS SETTLEMENT   | -                            | 10,138.401  | 10,138.401  |
| 10    | POLICE  | -                            | 138,097.956 | 138,097.956 |
| 11    | ADMINISTRATION OF JUSTICE   | 4,447.889                    | 16,019.795  | 20,467.684  |
| 12    | HIGHER EDUCATION, ARCHIVES & LIBRARIES                                | -                            | 52,461.035  | 52,461.035  |
| 13    | HEALTH  | -                            | 262,621.464 | 262,621.464 |
| 14    | COMMUNICATION & WORKS   | -                            | 7,626.232   | 7,626.232   |
| 15    | ROADS HIGHWAYS & BRIDGES (REPAIR) AND BUILDINGS & STRUCTURES (REPAIR) | 10.000                       | 7,770.001   | 7,780.001   |
| 16    | PUBLIC HEALTH ENGINEERING   | -                            | 18,650.837  | 18,650.837  |
| 17    | LOCAL GOVERNMENT  | -                            | 17,170.928  | 17,170.928  |
| 18    | AGRICULTURE   | -                            | 9,856.089   | 9,856.089   |
| 19    | ANIMAL HUSBANDRY  | -                            | 5,030.241   | 5,030.241   |
| 20    | CO-OPERATION  | -                            | 88.607      | 88.607      |
| 21    | ENVIRONMENT & FORESTRY  | -                            | 6,773.057   | 6,773.057   |
| 22    | FORESTRY (WILDLIFE)   | -                            | 2,143.033   | 2,143.033   |
| 23    | FISHERIES   | -                            | 557.084     | 557.084     |
| 24    | IRRIGATION  | -                            | 11,274.076  | 11,274.076  |
| 25    | INDUSTRIES  | -                            | 1,640.579   | 1,640.579   |
| 26    | MINERAL DEVELOPMENT AND INSPECTORATE OF MINES                         | -                            | 2,276.419   | 2,276.419   |
| 27    | STATIONERY AND PRINTING   | -                            | 425.972     | 425.972     |
| 28    | POPULATION WELFARE  | -                            | 1,242.775   | 1,242.775   |
| 29    | TECHNICAL EDUCATION AND MANPOWER                                      | -                            | 4,594.722   | 4,594.722   |
| 30    | LABOUR  | -                            | 3,046.153   | 3,046.153   |
| 31    | INFORMATION & PUBLIC RELATIONS  | -                            | 2,584.247   | 2,584.247   |
| 32    | SOCIAL WELFARE, SPECIAL EDUCATION & WOMEN EMPOWERMENT                 | -                            | 22,869.252  | 22,869.252  |
| 33    | ZAKAT & USHER   | -                            | 618.629     | 618.629     |
| 34    | PENSION   | 1,354.300                    | 200,102.532 | 201,456.832 |
| 35    | FOOD SECURITY NET   | -                            | 10,600.012  | 10,600.012  |
| 36    | GOVERNMENT INVESTMENT & COMMITTED CONTRIBUTION                        | -                            | 69,000.000  | 69,000.000  |
| 37    | AUQAF, RELIGIOUS, MINORITY & HAJJ AFFAIRS                             | -                            | 2,741.563   | 2,741.563   |
| 38    | SPORTS, CULTURE, TOURISM & MUSEUMS                                    | -                            | 1,371.471   | 1,371.471   |
| 39    | TEHSIL GOVERNMENT NON SALARY  | -                            | 43,485.000  | 43,485.000  |
| 40    | GRANT TO LOCAL COUNCILS   | -                            | 18,981.505  | 18,981.505  |
| 41    | HOUSING   | -                            | 1,410.986   | 1,410.986   |
| 42    | TEHSIL GOVERNMENT SALARY  | -                            | 305,000.000 | 305,000.000 |
| 43    | INTER PROVINCIAL COORDINATION   | -                            | 124.291     | 124.291     |
| 44    | ENERGY AND POWER  | -                            | 612.048     | 612.048     |

## XXI ABSTRACT OF CHARGED & VOTED AURHORIZED EXPENDITURE 2026-27

Rs. in Million

| G.No.  | Grant Description                                      | Proposed Expenditure 2026-27 |                      |                      |
|--|--|------------------------------|----------------------|----------------------|
|  |  | Charged                      | Voted                | Total                |
| 45   | TRANSPORT & MASS TRANSIT                               | -                            | 13,421.905           | 13,421.905           |
| 46   | ELEMENTARY & SECONDARY EDUCATION                       | -                            | 21,136.651           | 21,136.651           |
| 47   | RELIEF REHABILITATION AND SETTLEMENT                   | -                            | 14,244.198           | 14,244.198           |
| 62   | COVID-19 CONTINGENCIES                                 | -                            | -                    | -                    |
| 64   | VIABILITY GAP FUND                                     | -                            | -                    | -                    |
| 65   | TOURISM DEPARTMNT                                      | -                            | 2,404.553            | 2,404.553            |
| -  | DEBT SERVICING ( INTEREST PAYMENT )                    | 54,300.000                   | -                    | 54,300.000           |
| <b>Total Revenue Budget</b>                    |  | <b>64,562.492</b>            | <b>1,355,784.508</b> | <b>1,420,347.000</b> |
| <b>CAPITAL ACCOUNT-I</b>                       |  |                              |                      |                      |
| 48   | LOANS AND ADVANCES                                     | -                            | 360.000              | 360.000              |
| -  | DEBT SERVICING (LOAN FROM FEDERAL GOVT.                | 45,001.000                   | -                    | 45,001.000           |
| <b>Total Capital Account-I</b>                 |  | <b>45,001.000</b>            | <b>360.000</b>       | <b>45,361.000</b>    |
| <b>Gand Total (Revenue + Capital)</b>          |  | <b>109,563.492</b>           | <b>1,356,144.508</b> | <b>1,465,708.000</b> |
| <b>NEWLY MERGED AREAS (MDs)</b>                |  |                              |                      |                      |
| 61   | PROVINCIAL   | -                            | 114,706.975          | 114,706.975          |
| 61   | DISTRICT   | -                            | 62,033.000           | 62,033.000           |
| 61   | GRANT TO LOCAL COUNCILS                                | -                            | 3,260.025            | 3,260.025            |
| <b>Total MDs</b>                               |  | <b>-</b>                     | <b>180,000.000</b>   | <b>180,000.000</b>   |
| <b>Grand Total</b>                             |  | <b>109,563.492</b>           | <b>1,536,144.508</b> | <b>1,645,708.000</b> |
| <b>DEVELOPMENT EXPENDITURE</b>                 |  |                              |                      |                      |
| 50   | DEVELOPMENT  | -                            | 60,898.865           | 60,898.865           |
| 51   | RURAL AND URBANDEVELOPMENT                             | -                            | 72,341.274           | 72,341.274           |
| 52   | PUBLIC HEALTH ENGINEERING                              | -                            | 10,313.097           | 10,313.097           |
| 53   | EDUCATION AND TRAINING                                 | -                            | 12,813.596           | 12,813.596           |
| 54   | HEALTH SERVICES  | -                            | 16,901.634           | 16,901.634           |
| 55   | CONSTRUCTION OF IRRIGATION                             | -                            | 22,241.354           | 22,241.354           |
| 56   | CONSTRUCTION OF ROADS, HIGHWAYS AND B                  | -                            | 39,490.183           | 39,490.183           |
| 57   | SPECIAL PROGRAMME                                      | -                            | 4,166.464            | 4,166.464            |
| 58   | TEHSIL PROGRAMME                                       | -                            | 47,000.000           | 47,000.000           |
| 59   | FOREIGN PROJECT ASSISTANCE                             | -                            | 145,182.705          | 145,182.705          |
| 60   | MERGED DISTRICTS                                       | -                            | 92,942.828           | 92,942.828           |
|  |  | -                            | <b>524,292.000</b>   | <b>524,292.000</b>   |
| <b>CAPITAL EXPENDITURE - FOOD (ACCOUNT-II)</b> |  |                              |                      |                      |
| 49   | STATE TRADING IN FOOD GRAINS AND SUGAR (Settled Areas) | -                            | 113,210.939          | 113,210.939          |
| 66   | STATE TRADING IN FOOD GRAINS & SUGAR2                  | -                            | 444.428              | 444.428              |
| <b>Total Account-II</b>                        |  | <b>-</b>                     | <b>113,655.367</b>   | <b>113,655.367</b>   |

فنانس  
ڈیپارٹمنٹ  
حکومت خیبرپختونخوا



**FINANCE  
DEPARTMENT**  
GOVERNMENT OF  
KHYBER PAKHTUNKHWA

فنانس  
ڈیپارٹمنٹ  
حکومت خیبرپختونخوا



**FINANCE  
DEPARTMENT**  
GOVERNMENT OF  
KHYBER PAKHTUNKHWA