Government of
Khyber Pakhtunkhwa
FINANCE DEPARTMENT

ANNUAL BUDGET STATEMENT 2025-26

www.finance.gkp.pk

financekpgovt

financekpgovt

091-9210512

Annual Budget Statement 2025-26

GOVERNMENT OF KHYBER PAKHTUNKHWA FINANCE DEPARTMENT

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.

AMER SULTAN TAREEN
Secretary to Government of
Khyber Pakhtunkhwa

Finance Department
Peshawar, the 13th June, 2025

Table of Contents

I. Estimated Revenue Receipts - Summary

(Rs. In million)

Object Code			Description	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
			Provincial Consolidated Fund	**1,128,637.100**	**1,754,000.000**	**1,834,000.000**	**2,119,000.000**
1			**General Revenue Receipts**	**1,010,997.380**	**1,450,166.985**	**1,567,962.486**	**1,795,929.200**
	B		**Tax Receipts**	**863,149.102**	**1,076,863.352**	**1,154,270.913**	**1,370,965.631**
		B01	Direct Taxes	386,138.254	462,354.291	532,741.788	633,119.692
		B02	Indirect Taxes	477,010.848	614,509.061	621,529.125	737,845.939
	C		**Non-Tax Receipts**	**147,848.278**	**373,303.633**	**413,691.573**	**424,963.569**
		C01	Income from Property and Enterprises	10,473.359	111,344.434	117,113.500	122,590.100
		C02	Civil Administration and other functions	5,698.830	7,500.000	7,715.000	8,954.100
		C03	Miscellaneous Receipts	131,676.089	254,459.199	288,863.073	293,419.369
2			**Development Receipts**	**117,459.661**	**272,283.015**	**252,976.514**	**312,820.800**
		C036	Revenue Receipts	53,605.961	149,530.004	146,093.423	147,567.000
		E033	Capital Receipts	63,853.700	122,753.011	106,883.091	165,253.800
3			**Capital Receipts (Account-I)**	**180.059**	**31,550.000**	**13,061.000**	**10,250.000**
		E01	Recoveries of Investments	-	-	-	-
		E02	Recoveries of Loans and Advances	180.059	250.000	561.000	250.000
		E03	Domestic Debt	-	31,300.000	12,500.000	10,000.000
4			**Total Receipts Account-I (1+2+3)**	**1,128,637.100**	**1,754,000.000**	**1,834,000.000**	**2,119,000.000**

II. Estimated Expenditure - Summary

(Rs in million)

Function Code	Description	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
1	**Current Revenue Expenditure**	**923,166.340**	**1,166,056.851**	**1,335,830.000**	**1,364,650.000**
01	General Public Service	510,832.336	632,179.693	779,661.521	731,966.711
02	Civil Defence	306.654	409.596	380.184	478.567
03	Public order and safety affairs	123,942.807	151,181.736	157,126.630	184,012.075
04	Economic Affairs	67,235.773	77,237.403	82,481.894	76,826.991
05	Environment Protection	173.871	259.572	256.429	301.678
06	Housing and community amenities	14,899.592	19,689.071	22,081.990	27,660.859
07	Health	129,036.797	177,191.479	169,889.784	205,536.008
08	Recreation, culture and religion	3,409.904	4,601.564	5,838.045	5,409.921
09	Education affairs and services	59,927.902	70,259.929	73,882.208	87,997.436
10	Social Protection	13,400.704	33,046.808	44,231.315	44,459.754
2	**Development Expenditure**	**162,405.316**	**416,283.149**	**447,205.000**	**547,000.000**
	(i) Revenue Expenditure	26,870.109	54,155.139	62,427.074	62,956.480
	(ii) Capital Expenditure	135,535.207	362,128.010	384,777.926	484,043.520
3	**Total Expenditure (1 + 2)**	**1,085,571.656**	**1,582,340.000**	**1,783,035.000**	**1,911,650.000**
4	**Current Capital Expenditure (Account-I)**	**25,061.964**	**71,660.000**	**50,965.000**	**50,350.000**
	(i) Loans and Advances	246.666	360.000	3,465.000	350.000
	(ii) Debt Servicing	24,815.298	71,300.000	47,500.000	50,000.000
5	**Total Expenditure Account-I**	**1,110,633.620**	**1,654,000.000**	**1,834,000.000**	**1,962,000.000**
	Expenditure Revenue Account-I(1+2(i)	950,036.449	1,220,211.990	1,398,257.074	1,427,606.480
	Expenditure Capital Account-I(2(ii)+4)	160,597.171	433,788.010	435,742.926	534,393.520
6	**Net Current Capital Expenditure (Account-II)**	**-**	**-**	**-**	**-**
	State Trading in Food	68,973.176	103,080.472	103,059.358	113,475.681
	Debt Servicing (Floating)	-	-	-	-
	Less Receipts & recoveries	(68,973.176)	(103,080.472)	(103,059.358)	(113,475.681)
7	**Total Expenditure (5 + 6)**	**1,110,633.620**	**1,654,000.000**	**1,834,000.000**	**1,962,000.000**

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

Rs. in million

	Description	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
A	**Expenditure on Revenue Account**	**950,036.449**	**1,220,211.990**	**1,398,257.074**	**1,427,606.480**
	Current	923,166.340	1,166,056.851	1,335,830.000	1,364,650.000
	Development	26,870.109	54,155.139	62,427.074	62,956.480
B	**Total-Authorized**	**950,036.449**	**1,220,211.990**	**1,398,257.074**	**1,427,606.480**
	Charged	36,714.483	51,619.432	49,836.658	57,008.735
	Voted	913,321.966	1,168,592.558	1,348,420.416	1,370,597.745
C	**Expenditure on Capital Account**	**160,597.171**	**433,788.010**	**435,742.926**	**534,393.520**
	Current	25,061.964	71,660.000	50,965.000	50,350.000
	Development	135,535.207	362,128.010	384,777.926	484,043.520
D	**Total-Authorized**	**160,597.171**	**433,788.010**	**435,742.926**	**534,393.520**
	Charged	24,815.298	71,300.000	47,500.000	50,000.000
	Voted	135,781.873	362,488.010	388,242.926	484,393.520
E	**Total Expenditure from Provincial Consolidated Fund**	**1,110,633.620**	**1,654,000.000**	**1,834,000.000**	**1,962,000.000**
	Current Expenditure	948,228.304	1,237,716.851	1,386,795.000	1,415,000.000
	Development Expenditure	162,405.316	416,283.149	447,205.000	547,000.000
F	**Total Authorized Disbursement**	**1,110,633.620**	**1,654,000.000**	**1,834,000.000**	**1,962,000.000**
	Charged	61,529.781	122,919.432	97,336.658	107,008.735
	Voted	1,049,103.839	1,531,080.568	1,736,663.342	1,854,991.265

IV. General Revenue Receipts

(Rs. In million)

Object Code	Description	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
1	**FEDERAL TRANSFERS**	**934,737.506**	**1,356,666.985**	**1,471,542.486**	**1,666,929.200**
B	**Tax Revenue**	**809,597.081**	**1,013,675.352**	**1,084,250.913**	**1,287,465.631**
B01	**Direct Taxes**	**382,851.663**	**453,395.512**	**526,603.009**	**623,860.913**
B011	Taxes on Income	381,736.496	453,294.745	525,263.666	622,274.227
B018	Capital Value Tax on Immovable Property	1,115.167	100.767	1,339.343	1,586.686
B02	**Indirect Taxes**	**426,745.418**	**560,279.840**	**557,647.904**	**663,604.718**
B020	Customs	97,953.397	130,299.369	118,991.660	143,585.660
B023	Sales Tax	277,401.531	370,205.300	366,514.105	437,251.205
B024	Federal Excise	50,142.950	57,050.870	70,580.019	80,975.433
B025	Federal Excise on Natural Gas	1,247.540	2,724.301	1,562.120	1,792.420
B030	Net Proceeds Surcharge on Gas	-	-	-	-
C	**Non Tax Revenue**	**125,140.425**	**342,991.633**	**387,291.573**	**379,463.569**
C01	**Income from Property and Enterprises**	**8,500.000**	**111,303.000**	**113,710.000**	**105,990.100**
C010	Profits (Electricity)	8,500.000	111,303.000	113,710.000	105,990.100
C03	**Miscellaneous Receipts**	**116,640.425**	**231,688.633**	**273,581.573**	**273,473.469**
C036	Grants Federal Govt:	67,440.225	144,629.000	175,343.200	160,000.000
C039	Development Surcharges & Royalties	49,200.200	87,059.633	98,238.373	113,473.469
2	**PROVINCIAL OWN RECEIPTS**	**76,259.874**	**93,500.000**	**96,420.000**	**129,000.000**
B	**Tax Revenue**	**53,552.021**	**63,188.000**	**70,020.000**	**83,500.000**
B01	**Direct Taxes**	**3,286.591**	**8,958.779**	**6,138.779**	**9,258.779**
B011	Taxes on Income	126.598	114.000	130.000	130.000
B013	Property Tax	537.425	3,187.000	3,300.000	3,350.000
B014	Land Revenue	1,641.373	4,565.779	1,578.779	4,378.779

IV. General Revenue Receipts

(Rs. In million)

Object Code	Description	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
B016	Taxes on Professional Trades and Callings	797.090	950.000	950.000	1,200.000
B017	Urban Capital Value Tax	184.105	142.000	180.000	200.000
B02	**Indirect Taxes**	**50,265.430**	**54,229.221**	**63,881.221**	**74,241.221**
B023	Sales Tax	35,911.137	39,000.000	42,000.000	50,000.000
B026	Provincial Excise	43.131	25.000	25.000	25.000
B027	Stamp Duty	2,890.993	4,311.221	2,611.221	4,251.221
B028	Motor Vehicles	1,868.662	2,120.000	2,536.000	2,935.000
B030	Other Indirect Taxes	9,551.507	8,773.000	16,709.000	17,030.000
3 C	**Non Tax Revenue**	**22,707.853**	**30,312.000**	**26,400.000**	**45,500.000**
C01	**Income from Property and Enterprises**	**1,973.359**	**41.434**	**3,403.500**	**16,600.000**
C010	Profits	0.218	-	-	-
C014	Interest on Loans & Advances to Financial Institutions	-	3.390	23.981	2.093
C015	Interest on Loans & Advances to Non Financial Institution	-	16.044	16.044	16.044
C016	Interest on Loans and Advances to Government	0.694	2.000	2.000	2.000
C018	Interest on Loans - Others	807.740	-	1,998.000	2,998.000
C019	Dividends	1,164.707	20.000	1,363.475	13,581.863
C02	**Receipts from Civil Admn: and Other Functions**	**5,698.830**	**7,500.000**	**7,715.000**	**8,954.100**
C021	General Administration Receipts - Organization of States	98.077	220.000	220.000	220.000
C022	General Administration Receipts - Fiscal Administration	893.914	900.000	900.000	900.000
C023	General Administration Receipts - Economic Regulation	38.951	40.000	40.000	60.000
C026	Law and Order Receipts	2,331.897	3,315.000	3,428.000	3,728.000
C027	Community Services	745.339	1,076.000	1,105.000	1,115.000
C028	Social Services	1,510.809	1,871.000	1,937.000	2,783.100
C029	Social Services Miscellaneous	79.843	78.000	85.000	148.000

IV. General Revenue Receipts

(Rs. In million)

Object Code	Description	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
C03	**Miscellaneous Receipts**	**15,035.664**	**22,770.566**	**15,281.500**	**19,945.900**
C031	Economic Services Receipts - Food and Agriculture	304.756	282.000	302.000	305.000
C032	Economic Services Receipts - Fishing and Animal Husbandry	304.343	383.000	391.000	388.000
C033	Economic Services Receipts - Forest	701.871	755.000	755.000	866.000
C034	Economic services receipts - Cooperation, Irrigation & Embankment-drainage-works	347.383	570.000	570.000	620.000
C035	Economic services receipts - Others	474.438	504.800	504.800	582.000
C038	Others	12,902.873	20,275.766	12,758.700	17,184.900
4	**Total General Revenue Receipts (1 + 2+3)**	**1,010,997.380**	**1,450,166.985**	**1,567,962.486**	**1,795,929.200**

	Federal Tax Assignment	721,639.405	902,508.238	966,550.810	1,147,761.473
	1% for War on Terror	86,710.136	108,442.813	116,137.983	137,911.738
	Straight Transfers	50,447.740	42,955.260	52,973.383	57,114.649
	Windfall Levy on Gas	-	46,828.674	46,827.110	58,151.240
	Provincial Own Receipts	**76,259.874**	**89,000.000**	**96,420.000**	**129,000.000**
	Tax Receipts	*53,552.021*	*58,688.000*	*70,020.000*	*83,500.000*
	Non-Tax Receipts	*22,707.853*	*30,312.000*	*26,400.000*	*45,500.000*
	o/w Hydel Own Generation	**0.218**	**-**	**-**	**2,640.000**
	Grants from Federal Government (Non-Dev)	67,440.225	144,629.000	175,343.200	160,000.000
	Net Hydel Profit	-	33,090.000	33,090.000	34,580.000
	Arrears of Net Hydel Profit	8,500.000	37,063.000	38,018.000	28,808.000
	Arrears of NHP (Indexation)	-	41,149.000	42,602.000	42,602.000
	NHP as par AGN Kazi formula , Kazi Committee Methodology (KCM)		1.000	-	0.100

V. Details of General Revenue Receipts

Rs. in million

Object Code	Description	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
	GENERAL REVENUE RECEIPTS	**1,010,997.380**	**1,450,166.985**	**1,567,962.486**	**1,795,929.200**
	FEDERAL TRANSFERS	**934,737.506**	**1,356,666.985**	**1,471,542.486**	**1,666,929.200**
B	**TAX REVENUE**	**809,597.081**	**1,013,675.352**	**1,084,250.913**	**1,287,465.631**
B01	**DIRECT TAXES**	**382,851.663**	**453,395.512**	**526,603.009**	**623,860.913**
B011	**Tax on Income**	**381,736.496**	**453,294.745**	**525,263.666**	**622,274.227**
B01108	Share of Net Proceeds assigned to Provinces	340,788.341	404,670.673	468,919.624	555,524.046
B01108	1% of Divisible Pool for War on Terror	40,948.155	48,624.072	56,344.042	66,750.181
B018	**Capital Value Tax on Immovable Property**	**1,115.167**	**100.767**	**1,339.343**	**1,586.686**
B01809	Capital Value Tax	995.545	89.957	1,195.674	1,416.485
B01809	1% of Divisible Pool for War on Terror	119.622	10.810	143.669	170.201
B02	**INDIRECT TAXES**	**426,745.418**	**560,279.840**	**557,647.904**	**663,604.718**
B021	**Customs**	**97,953.397**	**130,299.369**	**118,991.660**	**143,585.660**
B02170	Share of Net Proceeds assigned to Provinces	87,446.120	116,322.402	106,227.649	128,183.497
B02170	1% of Divisible Pool for War on Terror	10,507.277	13,976.967	12,764.011	15,402.163
B023	**Sales Tax**	**277,401.531**	**370,205.300**	**366,514.105**	**437,251.205**
B02303	Share of Net Proceeds assigned to Provinces	247,645.191	330,494.076	327,198.829	390,348.094
B02303	1% of Divisible Pool for War on Terror	29,756.340	39,711.224	39,315.276	46,903.111
B024	**Federal Excise**	**50,142.950**	**57,050.870**	**70,580.019**	**80,975.433**
B02408	Share of Net Proceeds assigned to Provinces	44,764.208	50,931.130	63,009.034	72,289.351
B02408	1% of Divisible Pool for War on Terror	5,378.742	6,119.740	7,570.985	8,686.082
B025	**Federal Excise on Natural Gas**	**1,247.540**	**2,724.301**	**1,562.120**	**1,792.420**
B02503	Net proceeds from Excise Duty on Natural Gas assigned to Provinces	1,247.540	2,724.301	1,562.120	1,792.420
C01	**INCOME FROM PROPERTY AND ENTERPRISE**	**8,500.000**	**111,303.000**	**113,710.000**	**105,990.100**
C010	**Profits (NHP)**	**8,500.000**	**111,303.000**	**113,710.000**	**105,990.100**
C01006	Net Hydel Profit	-	33,090.000	33,090.000	34,580.000
C01006	Arrears of Net Hydel Profit	8,500.000	37,063.000	38,018.000	28,808.000
C01006	Arrears of NHP (Indexation)	-	41,149.000	42,602.000	42,602.000
C01006	NHP as par AGN Kazi formula , Kazi Committee Methodology (KCM)	-	1.000	-	0.100

★ N.B: The quantum of amount will be decided as per Techincal 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 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
C03	**Miscellaneous Receipts**	**116,640.425**	**231,688.633**	**273,581.573**	**273,473.469**
C036	**Grants**	**67,440.225**	**144,629.000**	**175,343.200**	**160,000.000**
C03604	**Other Grants from Federal Government (Non Development)**	**67,440.225**	**144,629.000**	**175,343.200**	**160,000.000**
C03604	Grant form federal Govt. for Merged District (Non Dev)	67,440.225	72,600.000	66,000.000	80,000.000
C03604	Deficit Financing from Federal for TDPs	-	17,000.000	17,000.000	17,000.000
C03604	Deficit Financing from Federal MD Current Budget	-	55,029.000	60,000.000	63,000.000
C03604	Other Misc: from Federal	-	-	32,343.200	-
C039	**Development Surcharges & Royaltie**	**49,200.200**	**87,059.633**	**98,238.373**	**113,473.469**
C03904	Net Proceeds from Development Surcharge on Gas assigned to Provinces	4,890.647	2,697.344	-	7,358.089
C03907	Net Proceeds of Royalty on Crude Oil assigned to Provinces	28,485.368	26,160.344	25,544.680	25,544.680
C03908	Net Proceeds of Royalty on Natural Gas assigned to Provinces	15,824.185	11,373.271	25,866.583	22,419.460
C03915	Windfall Levy on Gas	-	46,828.674	46,827.110	58,151.240
	PROVINCIAL OWN RECEIPTS	**76,259.874**	**93,500.000**	**96,420.000**	**129,000.000**
B	**TAX RECEIPTS**	**53,552.021**	**63,188.000**	**70,020.000**	**83,500.000**
B01	**DIRECT TAXES**	**3,286.591**	**8,958.779**	**6,138.779**	**9,258.779**
B011	**Tax on income**	**126.598**	**114.000**	**130.000**	**130.000**
B01171-80	**Tax from Agriculture**	**126.598**	**114.000**	**130.000**	**130.000**
B01175	Tax on Agricultural income in the Khyber Pakhtunkhwa	126.598	114.000	130.000	130.000
B013	**Property Tax**	**537.425**	**3,187.000**	**3,300.000**	**3,350.000**
B01301-10	**Urban immovable property tax**	**62.834**	**2,800.000**	**2,800.000**	**2,800.000**
B01301	Ordinary Collection	2,006.493	2,800.000	2,800.000	2,800.000
B01302	Share of net proceeds assigned to Districts/ TMAs etc	(1,943.659)	-	-	-
B01311-20	**Transfer of property tax**	**474.591**	**387.000**	**500.000**	**550.000**
B01311	Fees for Registering Documents	471.147	383.000	494.000	543.000
B01312	Copying Registered Documents	1.220	1.500	2.000	2.400

V. Details of General Revenue Receipts

Rs. in million

Object Code	Description	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
B01320	Others	2.224	2.500	4.000	4.600
B014	**Land Revenue**	**1,641.373**	**4,565.779**	**1,578.779**	**4,378.779**
B01401-25	**Land revenue**	**1,641.373**	**4,565.779**	**1,578.779**	**4,378.779**
B01401	Ordinary Collection	0.085	1.128	1.128	1.128
B01403	Malkana	0.034	0.099	0.099	0.099
B01404	Sale of Government Estates	0.206	8.102	8.102	8.102
B01407	Rent of Agriculture Land for single year	0.004	1.005	1.005	1.005
B01408	Rent from Shops	0.567	1.353	1.353	1.353
B01413	Fee for consolidation of Holdings	-	0.010	0.010	0.010
B01414	Tirni Grazing dues	0.089	-	-	-
B01417	Mutation fee	1,363.899	3,798.883	1,361.883	3,611.883
B01418	Copying & Inspection Fees of Patwaries Record	108.189	91.000	91.000	91.000
B01421	Recoveries of overpayments	0.074	192.539	42.539	192.539
B01424	Local Rates on Lands interest assessable	6.472	5.270	5.270	5.270
B01425	Land Revenue	76.618	438.690	38.690	438.690
B01426	Direct receipts on account of water rates (Abiyana)	84.218	-	-	-
B01427	Rent Rate & Taxes (BOR)	0.900	27.700	27.700	27.700
B016	**Tax on Profession, Trades and Callir**	**797.090**	**950.000**	**950.000**	**1,200.000**
B01601	Ordinary Collection	344.715	900.000	950.000	1,200.000
B01603	Deduction at source	452.375	50.000	-	-
B017	**Capital Value Tax on immoveable Pr**	**184.105**	**142.000**	**180.000**	**200.000**
B01701	Urban	181.526	138.900	176.000	195.000
B01703	Capital Value Tax on Immovable Assets Urban Residence	2.448	2.100	2.700	3.000
B01704	Capital Value Tax on Immovable-Urban Com	0.131	1.000	1.300	2.000
B02	**INDIRECT TAXES**	**50,265.430**	**54,229.221**	**63,881.221**	**74,241.221**
B023	**Sales Tax**	**35,911.137**	**39,000.000**	**42,000.000**	**50,000.000**
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)	35,911.137	34,500.000	37,500.000	45,500.000
B026	**Provincial Excise**	**43.131**	**25.000**	**25.000**	**25.000**
B02612	License Fee for denatured spirits	0.342	4.000	4.000	4.000

V. Details of General Revenue Receipts

Rs. in million

Object Code	Description	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
B02613	Permit Fee for denatured spirits	4.710	2.000	2.000	2.000
B02621	Duty on Spirits used in the manufacture Medicine	5.619	3.000	3.000	3.000
B02622	Receipts from distilleries	0.400	-	-	-
B02623	Collection of payments for services rendered	32.060	15.000	15.000	15.000
B02625	Fines Confiscation & Miscellaneous	-	1.000	1.000	1.000
B027	**Stamp Duty**	**2,890.993**	**4,311.221**	**2,611.221**	**4,251.221**
B02701-30	**Non Judicial**	**2,823.252**	**3,522.868**	**2,522.868**	**3,522.868**
B02701	Sale of stamps	594.921	1,783.034	783.034	1,783.034
B02702	Stamps Duties on Bills of Exchange, Cheques and other Commercial	0.054	9.707	9.707	9.707
B02703	Stamps Duties leveid under Supplementary Tax Ordinance, 1957	1,853.583	1,360.000	1,360.000	1,360.000
B02704	Other Non-Judicial sale and General Stamps	311.724	277.000	277.000	277.000
B02705	Duty recoverd under rules 10 & 11 of Pak Stamp Rules 1925	0.367	1.000	1.000	1.000
B02706	Duty Document voluntarily brought for Adjudication under Section 31 of Act II1899	1.017	1.000	1.000	1.000
B02707	Duty on other Immersing Documents	44.883	50.000	50.000	50.000
B02713	Duty leveid on Unstamped or insufficientlystamped Documents under Sections 35, 40 & 48 of Act, 1899	1.784	2.000	2.000	2.000
B02715	Non Judicial	3.075	3.100	3.100	3.100
B02716	Non Judicial Duty on Bill issued by luxury Hotel	0.369	0.500	0.500	0.500
B02720	2% Stamp Duty on Transfer of Right or Interest realised	-	9.427	9.427	9.427
B02721	Fees and subscription by petition writer & traders in Katchery Compounds	1.511	1.000	1.000	1.000
B02722	License fee for Storage or Sell Petroleum	0.011	0.100	0.100	0.100
B02730	Others	9.953	25.000	25.000	25.000
B02731-99	**Judicial**	**67.741**	**788.353**	**88.353**	**728.353**
B02732	Court Fees	32.775	30.000	30.000	30.000
B02734	Court Fee realized in Stamps	34.838	757.396	57.396	697.396
B02735	Fines and Penalties	0.128	0.957	0.957	0.957
B028	**Motor Vehicles**	**1,868.662**	**2,120.000**	**2,536.000**	**2,935.000**
B02801-10	**Receipts under Motor Vehicles Act**	**1,394.110**	**1,670.000**	**2,025.000**	**2,335.000**

V. Details of General Revenue Receipts

Rs. in million

Object Code	Description	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
B02801	Fee for Registrations	360.320	345.500	405.000	640.000
B02802	Fees for Miscellaneous Receipts	4.214	4.000	-	-
B02803	Receipt under Provincial Motor Vehicle Taxation Act	702.225	950.000	1,095.000	1,095.000
B02804	Receipt from Bus and Truck Services	21.777	20.000	25.000	50.000
B02806	Tax on Vehicle other than Motor Vehicles	0.201	0.500	-	-
B02808	Motor Driving License Fee (LTV,HTV, PSV etc.)	305.373	350.000	500.000	550.000
B02811-99	**Other receipts**	**474.552**	**450.000**	**511.000**	**600.000**
B02811	Other receipt on account of Motor Vehicles Fitness Certificates	96.918	89.999	149.900	149.900
B02812	Other receipt on a/c of Route Permit Fee	377.630	360.000	361.000	450.000
B02813	Recoveries of Overpayment of Transport Deptt	0.004	0.001	0.100	0.100
B030	**Other Indirect Taxes**	**9,551.507**	**8,773.000**	**16,709.000**	**17,030.000**
B03030	**Infrastrcuture Development Cess**	**5,891.573**	**3,000.000**	**10,000.000**	**10,000.000**
B03030	Infrastrcuture Development Cess	5,891.573	3,000.000	10,000.000	10,000.000
B03031-40	**Electricity**	**3,003.124**	**5,136.000**	**5,269.000**	**5,270.000**
B03031	Fee payable under Electricity Rules	68.830	70.000	71.000	72.000
B03033	Fee payable for the grant of Certificate	2.463	2.000	3.000	3.000
B03034	Electricity duty current receipts (WAPDA)	2,880.273	2,379.000	2,500.000	2,500.000
B03035	Miscellaneous receipts fee	51.555	45.000	55.000	55.000
B03036	Hydel Power Own Generation	-	2,640.000	2,640.000	2,640.000
B03051-99	**Others, all types**	**656.810**	**637.000**	**1,440.000**	**1,760.000**
B03053	Fees for registration of Real Estates Agencies	12.288	17.000	20.000	20.000
B03056	Tax on Hotels levied under Finance Act 1965	120.678	60.000	100.000	120.000
B03066	Tax on advertisement on Electronic Media	2.389	12.400	12.400	12.400
B03080	Tobacco Development Cess	518.589	540.000	1,300.000	1,600.000
B03089	Fees, Fines not specified elsewhere on newspapers press etc.	0.075	4.550	4.550	4.550
B03090	fee for Registation of newspapers/press etc	2.791	3.000	3.000	3.000
B03091	Recoveries of Overpayment of Information Deptt	-	0.050	0.050	0.050
	NON-TAX REVENUE	**22,707.853**	**30,312.000**	**26,400.000**	**45,500.000**
C01	**INCOME FROM PROPERTY AND ENTERPRISE**	**1,973.359**	**41.434**	**3,403.500**	**16,600.000**

V. Details of General Revenue Receipts

Rs. in million

Object Code	Description	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
C014	**Interest on Loans and Advances to Financial Institutions**	**-**	**3.390**	**23.981**	**2.093**
C01416	SNGPL - Others Loan	-	3.390	23.981	2.093
C015	**Interest on Loans & Advan. to Non-Financial Institutions**	**-**	**16.044**	**16.044**	**16.044**
C01529	Others - Interest on Loans and advances to Non-Financial Institutes	-	16.044	16.044	16.044
C016	**Interest on Loans & Advances to Government Servant**	**0.694**	**2.000**	**2.000**	**2.000**
C01601	House Building Advance	0.446	1.145	1.145	1.145
C01602	Motor Car Advance	0.094	0.695	0.695	0.695
C01603	Motor Cycle/Scooter advance	0.029	0.160	0.160	0.160
C01699	Other Intrest On Loan & Advances	0.125	-	-	-
C018	**Interest on Loan -Others**	**807.740**	**-**	**1,998.000**	**2,998.000**
C01803	Interest realized on investment of Cash Balances	807.740	-	1,998.000	2,998.000
C01803	Interest/Profit from Pension Fund	-	-	-	-
C019	**Dividends**	**1,164.707**	**20.000**	**1,363.475**	**13,581.863**
C01902	Dividend from Govt. Investment (Non Financial Institutions & BOK)	1,164.707	16.500	1,359.975	13,578.863
C01902	4% return on assets transferred to WAPDA	-	3.500	3.500	3.000
C02	**RECEIPTS FROM CIVIL ADMINISTRATION AND OTHER**	**5,698.830**	**7,500.000**	**7,715.000**	**8,954.100**
C021	**General Adminstration Receipts - Organs of State**	**98.077**	**220.000**	**220.000**	**220.000**
C02101	Organs of State - Examination Fee realized by Public Service Commission	98.077	220.000	220.000	220.000
C022	**General Administration Receipts-Fiscal**	**893.914**	**900.000**	**900.000**	**900.000**
C02201-10	**Receipts of Fiscal Administration-Audit**	**89.547**	**100.000**	**100.000**	**100.000**
C02206	Audit - Other	89.547	100.000	100.000	100.000
C02241-50	**Receipts in Aid of Superannuation**	**804.363**	**800.000**	**800.000**	**800.000**
C02241	Contribution of pension and gratuities	304.675	800.000	800.000	800.000
C023	**General Administration Receipts-Economic**	**38.951**	**40.000**	**40.000**	**60.000**
C02306	Receipt under Weights. Measures & Trade Emplyees Act	38.951	40.000	40.000	60.000
C026	**Law and Order Receipts**	**2,331.897**	**3,315.000**	**3,428.000**	**3,728.000**

V. Details of General Revenue Receipts

Rs. in million

Object Code	Description	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
C02601-20	**Justice**	**343.982**	**451.000**	**451.000**	**451.000**
C02601	Sale proceeds of unclaimed and Escheated Property	0.053	0.500	0.500	0.500
C02604	General fees fines and Forfeitures	263.549	350.000	350.000	350.000
C02610	Recoveries of overpayments	15.473	14.500	14.500	14.500
C02613	Others	64.907	86.000	86.000	86.000
C02631-45	**Police Department Receipts**	**1,960.182**	**2,858.000**	**2,967.000**	**3,267.000**
C02634	Police supplied to public departments, Private Companies and persons	561.304	530.000	550.000	700.000
C02636	Fee Fine & Forfeitures	4.278	25.000	25.000	25.000
C02637	Motor driving License	287.408	250.000	350.000	500.000
C02638	Traffic fines	855.434	1,800.000	1,800.000	1,800.000
C02640	Recoveries of overpayments	229.585	222.000	222.000	222.000
C02642	Others	22.173	31.000	20.000	20.000
C02656-65	**Jails**	**27.733**	**6.000**	**10.000**	**10.000**
C02656	Sale proceeds of Articles manufactured in Jail	0.070	0.100	0.100	0.100
C02659	Recoveries of overpayments	9.121	5.900	9.900	9.900
C02661	Others	18.542	-	-	-
C027	**Community Services Receipts**	**745.339**	**1,076.000**	**1,105.000**	**1,115.000**
C02701-10	**Works-Building**	**422.704**	**471.000**	**500.000**	**510.000**
C02701	Building Rent	189.826	171.000	200.000	200.000
C02703	Recovery of Expenditure	8.825	-	-	-
C02704	Recovery of Overpayment	5.032	-	-	-
C02706	Others	219.021	300.000	300.000	310.000
C02711-20	**Works-Communications**	**48.677**	**155.000**	**155.000**	**155.000**
C02711	Building Rent	0.248	-	-	-
C02716	Others	37.114	140.000	140.000	140.000
C02719	Receipts from Work Shop	7.165	15.000	15.000	15.000
C02721-30	**Public Health**	**273.958**	**450.000**	**450.000**	**450.000**
C02721	Sale proceeds of sera and vaccines (Public Health Water Charges)	2.010	-	-	-
C02724	Recoveries of overpayments	3.338	-	-	-
C02726	Others	257.087	450.000	450.000	450.000

V. Details of General Revenue Receipts

Rs. in million

Object Code	Description	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
C02728	Contraceptive Sale Proceeds	11.523	-	-	-
C028	**Social Services**	**1,510.809**	**1,871.000**	**1,937.000**	**2,783.100**
C02801-24	**Education**	**990.242**	**1,004.000**	**1,066.000**	**1,583.100**
C02801	Fees Govt. University Art Colleges (Higher)	296.307	285.000	296.000	650.000
C02802	Fees Govt. University Prof. Art Colleges (Bureau of Curriculum)	0.010	-	0.100	0.100
C02803	Fees Govt. Secondary Schools (including Intermediate Classes/Schools)	51.846	-	54.900	70.000
C02804	Fee from Government Primary Schools	0.019	-	-	-
C02808	Receipts from Commerce Colleges	28.893	40.000	40.000	40.000
C02812	Education-General Hostel Fees (Bureau of Curriculum)	10.683	8.800	10.800	12.800
C02813	Education-General Admission Fees (Higher)	173.418	170.000	170.000	208.000
C02814	Education-General Recoveries of overpayments (Higher)	345.309	390.000	390.000	490.000
C02818	Others (Higher)	78.944	106.000	100.000	108.000
C02819	Receipts from Boys Secondary Schools	0.040	0.100	0.100	0.100
C02820	Receipts from Girls Secondary Schools	0.013	0.100	0.100	0.100
C02823	Receipts from Archives	1.177	2.000	2.000	2.000
C02824	Receipts from Libraries (Higher)	2.426	2.000	2.000	2.000
C02825-75	**Health**	**520.567**	**867.000**	**871.000**	**1,200.000**
C02841	Health-Other Receipts (all DHOs)	83.465	140.000	140.000	290.000
C02845	Health Hospital Receipts (all DHQs Hospitals)	7.756	27.000	27.000	27.000
C02851	Health-Medical Colleges	13.872	-	1.000	20.000
C02852	Health Dental College	1.324	-	-	-
C02854	Health-Medical Schools	2.836	-	3.000	13.000
C02875	Health - Hospital Receipts	3.713	700.000	700.000	850.000
	Receipts retained by Autonomous Hospitals/Institutions	-	(2,725.500)	-	-
C029	**Social Services Miscellaneous**	**79.843**	**78.000**	**85.000**	**148.000**
C02901-30	**Manpower Management**	**47.042**	**50.000**	**50.000**	**60.000**
C02903	Receipts of the Manpower & Employment Organization	0.025	-	-	-

V. Details of General Revenue Receipts

Rs. in million

Object Code	Description	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
C02905	Receipts under the West Pakistan Ordinance, 1969	46.992	50.000	50.000	60.000
C02950	Others	0.025	-	-	-
C02951-70	**Social Security & Social Welfare Measures**	**32.801**	**28.000**	**35.000**	**88.000**
C02954	Penalties under KP Consumers protection Act 1997	32.610	28.000	35.000	88.000
C02970	Others	0.191	-	-	-
C03	**MISCELLANEOUS RECEIPTS**	**15,035.664**	**22,770.566**	**15,281.500**	**19,945.900**
C031	**Economic Services Receipts Food &**	**304.756**	**282.000**	**302.000**	**305.000**
C03101-4	**Food**	**0.976**	**1.000**	**1.000**	**1.000**
C03102	Recoveries of overpayments	0.976	1.000	1.000	1.000
C03104	Others	-	-	-	-
C03116-50	**Agriculture**	**303.780**	**281.000**	**301.000**	**304.000**
C03118	Receipts from Agriculture/seed Farms	104.052	77.000	100.000	100.000
C03120	Receipts from Agriculture/Engineering/ Machinery	61.011	36.300	36.400	36.400
C03121	Receipts from Boring operation	-	-	-	-
C03122	Receipts from Research operation	100.612	115.000	115.000	115.000
C03123	Receipts from Plant protection operation	17.314	15.600	17.000	20.000
C03133	Agriculture Receipts from on Farm Management Project	2.322	2.500	2.600	2.600
C03134	Agriculture-Recoveries of overpayments	10.524	10.000	10.000	10.000
C03136	Agriculture - Other	7.875	24.600	20.000	20.000
C032	**Economic Serv: Receipts Fish: & Animal Husbandry**	**304.343**	**383.000**	**391.000**	**388.000**
C03201-20	**Fisheries**	**115.090**	**125.000**	**130.000**	**130.000**
C03201	Ordinary Receipts	111.921	120.000	120.000	120.000
C03203	Recoveries of overpayments	1.637	-	-	-
C03205	Others	1.532	5.000	10.000	10.000
C03221-50	**Animal Husbandry**	**189.253**	**258.000**	**261.000**	**258.000**
C03223	Receipts from Livestock Farms	131.338	210.000	180.000	180.000
C03225	Receipts from Research Institute	2.328	3.000	3.000	3.000
C03226	Receipts from transferred Agricultural Farms	22.638	20.000	20.000	20.000

V. Details of General Revenue Receipts

Rs. in million

Object Code	Description	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
C03227	Insemination Fees	15.153	15.000	45.000	45.000
C03229	Recoveries of overpayment	5.875	-	-	-
C03231	Others	11.921	10.000	13.000	10.000
C033	**Economic Services Receipts Forest Environment**	**701.871**	**755.000**	**755.000**	**866.000**
C03301-70	**Forest**	**701.871**	**755.000**	**755.000**	**866.000**
C03301	Timber removal Agencies-Timber	86.738	110.000	110.000	125.000
C03302	Timber removal Agencies-Firewood & Charcoal	0.335	1.000	1.000	1.000
C03307	Timber removal Purchaser-Timber	130.040	150.000	150.000	165.000
C03311	Timber removal Purchaser-Honey, Herbs and Medicinal plants	0.376	2.000	2.000	8.000
C03314	Drift. waif wood & confiscated Forest Produce-Sale	59.660	78.000	78.000	100.000
C03315	Revenue from Forests not managed by Govt.	8.892	7.000	7.000	7.000
C03321	Fines and Forfeitures (except fines by court)	45.571	7.000	7.000	7.000
C03322	Compensation under Forest Act including fines by Courts	113.482	125.000	125.000	143.000
C03326	Rent of Buildings, Shops, Lands and Water	12.939	30.000	30.000	30.000
C03327	Receipts under Wild Birds and Wild Animals Protection Act	159.774	130.000	130.000	150.000
C03329	Collection of payments for services rendered	3.910	7.000	7.000	7.000
C03370	Other receipts	79.838	108.000	108.000	123.000
C034	**Economic Services Receipts Cooperation, Irrigation & Embankment-Drainage-Works**	**347.383**	**570.000**	**570.000**	**620.000**
C03401-30	**Cooperation**	**0.026**	**-**	**-**	**-**
C03404	Recoveries of overpayments	0.026	-	-	-
C03431-60	**Irrigation Works**	**347.357**	**570.000**	**570.000**	**620.000**
C03431	Direct receipts on account of water rates	233.089	350.000	350.000	400.000
C03432	Water Use Charges of Malakand-III Hydel Power Station	78.122	130.000	130.000	130.000
C03434	Others	35.823	90.000	90.000	90.000
C03461	Direct receipts on account of Sale Water	0.323	-	-	-
C035	**Economic Services Receipts Others**	**474.438**	**504.800**	**504.800**	**582.000**
C03506-10	**Industrial and Mineral Resources**	**203.994**	**200.000**	**200.000**	**250.000**

V. Details of General Revenue Receipts

Rs. in million

Object Code	Description	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
C03507	Receipts under Excise Duty on Mines (Labour Welfare) Act 1967	203.300	200.000	200.000	250.000
C03508	Others	0.694	-	-	-
C03511-25	**Printing**	**171.249**	**250.000**	**250.000**	**250.000**
C03515	Sale of Forms and Registers	0.450	0.500	0.500	0.500
C03518	Sale of other Forms	2.123	-	-	-
C03519	Press receipts	168.102	249.000	249.000	249.000
C03523	Other	0.574	0.500	0.500	0.500
C03541-50	**Industries**	**99.195**	**54.800**	**54.800**	**82.000**
C03544	Fees of Inspection of Boilers	6.421	7.000	7.000	12.000
C03545	Fees under Partnership Act 1932	5.704	7.000	7.000	12.000
C03546	Recoveries of overpayments	0.784	-	-	-
C0350C	Fee of registration/renewal etc of Stone Crusher	2.957	5.800	5.800	8.000
C03550	Technical Education	22.857	35.000	35.000	50.000
C0355A	Motor Driving License Fee (LTV,HTV, PSV)	60.452	-	-	-
C038	**Others**	**12,902.873**	**20,275.766**	**12,758.700**	**17,184.900**
C03801	Unclaimed deposits	3,631.079	-	-	-
C03805	Rent, Rates and Taxes	26.229	-	-	-
C03808	Receipts under the Mines and Oil-fields and Mineral Development Act 1948	5,561.913	8,500.000	9,000.000	12,400.000
C0380A	Water Charges on Extraction of Water	15.296	30.200	30.200	30.900
C0380E	Receipts from levy of Excise Duty imposed under Section-30(A) Mines Act	7.947	5.000	8.000	10.000
C0380K	Godown Reg:/Revnue Fee	-	-	6.000	50.000
C03811	Sugarcane development cess	241.386	243.000	243.000	258.000
C03815	Other receipts Collection charges of sugarcane Dev. Cess	5.242	6.000	6.000	6.000
C03821	Receipts of Tourist Department	0.040	-	-	-
C03824	Recoveries of overpayments	612.473	-	-	-
C03831	Fees and subscription by petition writer & traders in Katchery Compounds	0.088	-	-	-
C03832	License fees for storage or sale of Petroleum	0.050	-	-	-
C03835	Arms License Fees	875.136	1,588.300	2,081.500	2,500.000
C03841	Fees, Fines not specified elsewhere	6.915	-	-	-

V. Details of General Revenue Receipts

Rs. in million

Object Code	Description	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
C03844	Copying Agency Accounts	0.212	1.200	1.000	1.000
C03847	Sand and Quarry Fees	648.058	1,795.000	1,295.000	1,340.000
C03850	Recoveries made by NAB from defaulters	11.500	-	-	-
C03857	Registration Fee for Private Security Companies	0.700	0.700	0.700	0.700
C03867	Fee for renewal of licences of Private Security Companies	4.847	7.000	7.300	8.300
C03870	Others	1,245.096	8,099.366	80.000	80.000
C03874	Receipts from Sport Department	-	-	-	500.000
C03879	Recoveries made by Anti-Curroption	3.703	-	-	-
C03896	Fee for Reg/Revenwal of Newspaper presses	3.613	-	-	-
	Other-Misc.		-	-	-
	TOTAL GENERAL REVENUE RECEIPTS	**1,010,997.380**	**1,450,166.985**	**1,567,962.486**	**1,795,929.200**

VI. Developmental Receipts (Grants & Loans)

Rs. in million

Object Code	Description	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
C03	**Miscellaneous Receipts**	**53,605.961**	**149,530.004**	**146,093.423**	**147,567.000**
C036	**Grants**	**53,605.961**	**149,530.004**	**146,093.423**	**147,567.000**
C03601	Foreign Projects Assistance	1,754.154	6,334.004	3,596.266	7,752.310
C03601	Foreign Grants (Merged District)	-	1,499.000	1,664.730	4,181.800
C03603	Development Grants (PSDP)	6,251.807	26,411.000	28,799.410	3,292.890
C03603	Developmental Grants from Federal Govt. for Merged Districts (ADP)	20,800.000	36,000.000	30,432.017	39,600.000
C03603	Developmental Grants from Federal Govt. for Merged Districts (AIP)	24,800.000	40,000.000	42,315.000	50,000.000
C03603	3% Share AIP	-	39,286.000	39,286.000	42,740.000
5	**Total Development Revenue Receipts(Grants)**	**53,605.961**	**149,530.004**	**146,093.423**	**147,567.000**
E03	**DEBT**	**63,853.700**	**122,753.011**	**106,883.091**	**165,253.800**
E033	**Permanent Debt-Foreign**	**63,853.700**	**122,753.011**	**106,883.091**	**165,253.800**
E03302	Foreign Projects Assistance (Loans)	63,853.700	120,353.011	106,743.091	164,077.891
E03302	Foreign Loans for Merged Districts	-	2,400.000	140.000	1,176.001
6	**Total Development Capital Receipts (Loans)**	**63,853.700**	**122,753.011**	**106,883.091**	**165,253.800**

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

Rs. in million

Object Code	Description	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
	CAPITAL RECEIPTS (ACCOUNT NO.I)	**180.059**	**31,550.000**	**13,061.000**	**10,250.000**
E01- E02- E03	**Recoveries of Investments, Loans & Advances and Domestic Debt**	**180.059**	**31,550.000**	**13,061.000**	**10,250.000**
E01	**Recoveries of Investments**	**-**	**-**	**-**	**-**
E02	**Recoveries of Loans & Advances**	**180.059**	**250.000**	**561.000**	**250.000**
E024	**From Non-financial Institutes**	**0.300**	**79.650**	**390.650**	**79.650**
E02401	Domestic Loans	0.300	79.650	390.650	79.650
E025	**From Government servants**	**179.759**	**170.350**	**170.350**	**170.350**
E02501	House Building Advance	102.172	100.000	100.000	100.000
E02502	Motor Car Advance	42.792	35.000	35.000	35.000
E02503	Motor Cycle/Scooter Advance	34.646	35.000	35.000	35.000
E02504	Cycle Advance	0.149	0.350	0.350	0.350
E03	**Debt**	**-**	**31,300.000**	**12,500.000**	**10,000.000**
E032	**Floating Debt**	**-**	**31,300.000**	**12,500.000**	**10,000.000**
E03209	Ways & Means Advance from Federal Government	-	31,300.000	12,500.000	10,000.000
7	**Total Capital Receipts (Account No.I)**	**180.059**	**31,550.000**	**13,061.000**	**10,250.000**
	CAPITAL RECEIPTS (ACCOUNT NO.II)	**-**	**68,078.922**	**102,816.000**	**113,189.000**
E01	**Recoveries of Investments**	**-**	**68,078.922**	**102,816.000**	**113,189.000**
E012	**State Trading Schemes Receipts**	**-**	**68,078.922**	**102,816.000**	**113,189.000**
E01202	Provincial	-	68,066.922	102,804.000	113,176.000
E01203	Others	-	12.000	12.000	13.000
	Total Provincial Consolidated Fund	**1,128,637.100**	**1,754,000.000**	**1,834,000.000**	**2,119,000.000**
	Account No.I	1,128,637.100	1,754,000.000	1,834,000.000	2,119,000.000
	Account No.II	34,744.862	68,078.922	102,816.000	113,189.000

VIII. Current Revenue Expenditure

Rs. in million

Function Code		Description		Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
A		**Current Revenue Expenditure.**		**923,166.340**	**1,166,056.851**	**1,335,830.000**	**1,364,650.000**
01		**General Public Service**		**510,832.336**	**632,179.693**	**779,661.521**	**731,966.711**
	011	Executive and legislative organs, financial and fiscal affairs, external affairs	- Voted	157,136.266	196,555.836	196,285.026	230,199.565
			- Charged	*33,655.940*	*47,371.178*	*44,556.282*	*52,536.094*
	014	Transfers	- Voted	314,422.498	379,165.433	528,723.997	437,443.689
			- Charged	*523.290*	*1,087.186*	*1,087.186*	*1,264.300*
	015	General Services		4,365.855	7,439.266	8,565.021	10,026.981
	019	General public services not elsewhere defined		728.487	560.794	444.009	496.082
02		**Civil Defence**		**306.654**	**409.596**	**380.184**	**478.567**
	022	Civil Defence		306.654	409.596	380.184	478.567
03		**Public order and safety affairs**		**123,942.807**	**151,181.736**	**157,126.630**	**184,012.075**
	031	Law Courts	- Voted	11,392.612	12,564.755	14,287.521	13,377.246
			- Charged	*2,524.654*	*2,967.021*	*3,963.896*	*2,984.321*
	032	Police	- Voted	100,706.637	124,220.101	124,950.049	153,046.627
			- Charged	-	-	-	-
	034	Prison administration and operation		6,458.843	7,406.522	9,002.347	9,390.398
	036	Administration of Public Order	- Voted	2,859.462	3,839.290	4,703.523	4,999.463
			- Charged	*0.599*	*184.047*	*219.294*	*214.020*
04		**Economic Affairs**		**67,235.773**	**77,237.403**	**82,481.894**	**76,826.991**
	041	General Economic, Commercial & Labour affairs		987.095	1,405.136	1,791.079	1,027.326
	042	Agriculture,Food, Irrigation,Forestry and Fishing		52,878.529	54,478.824	55,323.285	43,499.204
	043	Fuel and Energy		277.956	606.719	608.602	687.089
	044	Mining and Manufacturing		1,572.380	2,026.456	1,929.919	3,910.964
	045	Construction and Transport	- Voted	10,860.357	17,613.682	21,523.903	25,795.060
	046		*- Charged*	*10.000*	*10.000*	*10.000*	*10.000*
	047	Other industries		649.456	1,096.586	1,295.106	1,897.348
05		**Environment Protection**		**173.871**	**259.572**	**256.429**	**301.678**
	053	Pollution Abatement		173.871	259.572	256.429	301.678
06		**Housing and community amenities**		**14,899.592**	**19,689.071**	**22,081.990**	**27,660.859**
	061	Housing Development		86.092	198.120	110.604	1,429.893
	062	Community Development		146.591	3,278.806	4,396.749	7,634.917
	063	Water Supply		14,666.909	16,212.145	17,574.637	18,596.049

VIII. Current Revenue Expenditure

Rs. in million

Function Code	Description	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
07	**Health**	**129,036.797**	**177,191.479**	**169,889.784**	**205,536.008**
071	Medical Products, Appliances and Equipment	132.329	158.579	167.103	182.918
073	Hospital Services	78,669.311	113,520.129	105,499.615	130,450.755
074	Public Health Services	6,851.837	8,117.540	7,216.923	8,914.606
076	Health Administration	43,383.320	55,395.231	57,006.143	65,987.729
08	**Recreation, culture and religion**	**3,409.904**	**4,601.564**	**5,838.045**	**5,409.921**
081	Recreational and sporting services	319.130	426.844	1,088.356	622.581
082	Cultural Services	124.767	392.024	316.065	530.535
083	Broadcasting and Publishing	376.709	405.436	621.203	458.061
084	Religious affairs	2,409.371	3,069.192	3,156.427	3,353.808
086	Administration of Information, Recreation, Culture	179.927	308.068	655.994	444.936
09	**Education affairs and services**	**59,927.902**	**70,259.929**	**73,882.208**	**87,997.436**
091	Pre-primary & primary education affairs & services	693.833	772.133	939.388	894.773
092	Secondary education affairs and services	775.944	852.032	898.588	963.899
093	Tertiary education affairs and services	41,294.901	51,198.134	48,800.597	66,714.293
094	Education Services not definable by Level	996.180	1,459.511	1,482.797	1,650.195
095	Subsidiary services to education	614.539	670.092	720.709	820.027
096	Administration	15,552.505	15,308.027	21,040.129	16,954.249
10	**Social Protection**	**13,400.704**	**33,046.808**	**44,231.315**	**44,459.754**
107	Administration	11,431.039	29,838.894	30,187.938	31,039.482
108	Others	1,969.665	3,207.914	14,043.377	13,420.272
	Total Current Revenue Expenditure	**923,166.340**	**1,166,056.851**	**1,335,830.000**	**1,364,650.000**
	Net Current Revenue Account	**87,831.040**	**284,110.134**	**232,132.486**	**431,279.200**

IX. Details of Current Revenue Expenditure

Function Code	Description	Demand No.	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25
	CURRENT REVENUE EXPENDITURE		**923,166.340**	**1,166,056.851**	**1,335,830.000**
01	**GENERAL PUBLIC SERVICE**		**510,832.336**	**632,179.693**	**779,661.521**
011	**Executive and Legislative Organs, Financial and Fiscal Affairs, External Affairs**		**190,792.206**	**243,927.014**	**240,841.308**
0111	**Executive and Legislative Organs**		**12,650.251**	**13,165.782**	**16,871.887**
011101	Parliamentary/legislative Affairs	1	78.935	442.560	458.601
011101	*Parliamentary/legislative Affairs - Charged*	*C*	*1,683.908*	2,563.530	2,649.491
011103	Provincial Executive	2	1,597.253	2,333.129	2,777.065
011103	*Provincial Executive - Charged*	*C*	-	*507.648*	*606.791*
011103	Provincial Executive	61	50.402	75.000	346.000
011104	Administrative Inspection	2	401.698	88.169	73.975
011105	District Administration (General Admn.)	2	71.013	25.074	25.074
011105	District Administration (Subsidies)	35	-	199.013	799.008
011108	Local Authority Administration and Regulation	17	7,362.782	4,506.531	6,260.856
011108	Local Authority Administration and Regulation	40	779.212	1,867.116	2,107.526
011108	Local Authority Administration and Regulation	61	227.275	84.127	96.825
011108	Local Authority Administration and Regulation	61	316.538	375.750	566.776
011109	Provincial Co-Ordination	43	75.256	98.135	103.899
0112	**Financial and Fiscal Affairs**		**146,169.923**	**186,461.232**	**182,669.421**
011204	Administration of Financial Affairs (Finance Department)	3	1,747.842	2,774.117	2,622.361
011204	Administration of Financial Affairs (Finance Department)	46	2,139.040	4,472.000	4,605.000
011204	Administration of Financial Affairs (Finance Department)	61	151.646	8,871.962	4,621.891
011205	Tax Management (Customs, Income Tax, Excise etc) (Revenue & Estate Department)	6	1,462.434	1,819.863	1,765.987
011205	Tax Management (Customs, I Tax, Excise etc) (Excise & Taxation Department)	7	1,136.319	1,537.038	1,427.468
011205	Tax Management (Customs, I.Tax, Excise etc) (Irrigation)	24	19.454	19.870	21.238
011205	Tax Management (Customs, ITax, Excise etc) (Excise & Taxation Department)	61	37.724	13.384	84.873
011205	Tax Management (Customs, ITax, Excise etc) (Excise & Taxation Department)	61	37.498	58.403	56.706
011206	Accounting services (Treasuries)	3	644.480	772.101	750.029
011206	Accounting services (Treasuries)	3	8.149	18.694	9.554
011206	Accounting services (Treasuries)	61	95.855	129.064	100.527
011207	Auditing Services (Local Fund Audit)	3	186.721	220.054	209.394
011210	Pension-Civil	34	135,130.922	161,315.770	161,802.011
011210	Pension-Civil	61	3,371.839	4,438.912	4,592.382

IX. Details of Current Revenue Expenditure

Function Code	Description	Demand No.	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25
0114	**Interest on Foreign Debt payable to Federal Government**		**14,010.478**	**27,000.910**	**20,000.910**
011402	*Interest on Foreign Debt payable to Federal Government - Charged*	*C*	*14,010.478*	*27,000.910*	*20,000.910*
011406	*Other appropriations - Charged*	*C*	-	-	-
0115	**Interest on domestic debt payable to Federal Government**		**17,961.554**	**17,299.090**	**21,299.090**
011502	*Interest on domestic debt payable to Federal Government (G.P.F) - Charged*	*C*	*17,961.554*	*17,299.090*	*21,299.090*
014	**Transfers**		**314,945.788**	**380,252.619**	**529,811.183**
0141	**Transfers (Inter Governmental)**		**293,922.498**	**356,155.433**	**355,723.997**
014103	To TMAs (Tehsil, Town and Unions)	39	17,865.750	29,587.390	29,587.390
014103	To TMAs (Tehsil, Town and Unions)	40	5,981.720	8,525.435	8,285.025
014103	To Tehsil, Government Salary	42	232,149.523	263,072.910	263,072.910
014103	To TMAs (Tehsil, Town and Unions)	61	665.984	1,772.250	1,581.224
014103	To TMAs (Tehsil, Town and Unions)	61	34,081.011	9,886.551	42,637.897
014103	To Tehsil, Government Non Salary	61	2,968.486	42,637.897	9,886.551
014104	Grant to Local Councils	40	-	461.190	461.190
014110	Others (Grant to Cantonment Boards)	40	210.024	211.810	211.810
0142	**Transfers (others)**		**523.290**	**1,087.186**	**1,087.186**
014203	*Government Servants (Pension) -Charged*	*C*	*523.290*	*1,087.186*	*1,087.186*
0143	**Investments**		**20,500.000**	**23,010.000**	**173,000.000**
014301	Financial Institutions	36	20,500.000	23,000.000	173,000.000
014301	Financial Institutions (VGF)	64	-	10.000	-
015	**General Services**		**4,365.855**	**7,439.266**	**8,565.021**
0151	**Personnel Services**		**2,429.864**	**3,805.382**	**4,822.676**
015101	Establishment,Services,General Administration	2	2,373.135	3,732.680	4,760.384
015101	Establishment,Services,General Administration	61	56.729	72.702	62.292
0152	**Planning Services**		**1,278.161**	**1,537.780**	**1,633.908**
015201	Planning	4	911.067	1,117.539	1,178.570
015201	Planning	61	84.411	94.479	104.579
015202	Population Planning Administration	28	63.141	104.250	81.841
015220	Others	61	219.542	221.512	268.918
0153	**Statistics**		**70.245**	**83.666**	**84.246**
015301	Statistics	4	66.009	76.292	79.324
015301	Statistics	61	4.236	7.374	4.922
0154	**Other General Services**		**587.585**	**2,012.438**	**2,024.191**

IX. Details of Current Revenue Expenditure

Function Code	Description	Demand No.	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25
015403	Centralized Printing and Publishing (Revenue & Estate Department)	6	17.322	17.015	17.015
015403	Centralized Printing and Publishing (Stationary & Printing)	27	204.269	340.485	330.702
015405	Information Technology Department	5	365.994	1,654.938	1,676.474
019	**General Public Services**		**728.487**	**560.794**	**444.009**
0191	**General public services not elsewhere defined**		**728.487**	**560.794**	**444.009**
019101	Administrative Training (General Admn.)	2	728.487	560.794	444.009
02	**CIVIL DEFENCE**		**306.654**	**409.596**	**380.184**
022	**Civil Defence**		**306.654**	**409.596**	**380.184**
0221	**Civil Defence**		**306.654**	**409.596**	**380.184**
022101	Civil Defence (Relief, Rehab: & Settlement)	47	232.240	296.732	291.259
022101	Civil Defence (Relief, Rehab: & Settlement)	61	74.414	112.864	88.925
03	**PUBLIC ORDER AND SAFETY AFFAIRS**		**123,942.807**	**151,181.736**	**157,126.630**
031	**Law Courts**		**13,917.266**	**15,531.776**	**18,251.417**
0311	**Law Courts**		**13,917.266**	**15,531.776**	**18,251.417**
031101	Courts/Justice (Gen. Administration)	2	130.399	138.232	167.107
031101	Courts/Justice (Admn: of Justice)	11	10,385.263	11,272.555	12,959.362
031101	*Courts/Justice (Admn: of Justice) -Charged*	*C*	*2,524.654*	*2,967.021*	*3,963.896*
031101	Courts/Justice (Labour)	30	103.418	116.053	118.869
031101	Courts/Justice (Admn: of Justice)	61	773.532	5.255	1,028.165
031101	Courts/Justice (Labour)	61	-	1,032.660	14.018
032	**Police**		**100,706.637**	**124,220.101**	**124,950.049**
0321	**Police**		**100,706.637**	**124,220.101**	**124,950.049**
032102	Provincial Police	10	76,580.591	94,862.747	94,990.631
032102	Provincial Police	61	22,102.001	27,010.760	27,468.718
032106	Frontier Watch and Ward (Home Deptt)	8	248.938	248.155	260.925
032108	Economic Crime Investigation (General Admn:)	2	457.284	534.999	521.505
032110	Norcotics Control Administration	*7*	*121.417*	*136.020*	*137.596*
032110	Norcotics Control Administration	*61*	-	-	*1.034*
032111	Training	10	1,094.913	1,294.734	1,419.859
032111	Training	61	-	-	20.307
032115	Provincial Public Safety Commission (Home Department)	8	25.954	37.050	32.498
032116	District Public Safety Commission (Home Department)	8	75.539	95.636	96.976
034	**Prison administration and operation**		**6,458.843**	**7,406.522**	**9,002.347**
0341	**Prison administration and operation**		**6,458.843**	**7,406.522**	**9,002.347**
034101	Jails and convict settlement	9	6,026.972	6,800.799	8,381.324

IX. Details of Current Revenue Expenditure

Function Code	Description	Demand No.	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25
034101	Jails and convict settlement	61	288.577	433.530	446.647
034120	Others (other places of detention and correction)	9	132.742	151.089	159.134
034120	Others (other places of detention and correction)	61	10.552	21.104	15.242
036	**Administration of Public Order**		**2,860.061**	**4,023.337**	**4,922.817**
0361	**Administration**		**2,860.061**	**4,023.337**	**4,922.817**
036101	Secretariat (Home Department)	8	1,838.736	2,393.910	2,651.519
036101	Secretariat (Administration of Justice)	11	147.662	694.652	711.643
036101	*Secretariat (Admn. of Justice) - Charged*	*C*	*0.599*	*184.047*	*219.294*
036101	Secretariat (Home Department)	61	239.375	750.728	1,340.361
04	**ECONOMIC AFFAIRS**		**67,235.773**	**77,237.403**	**82,481.894**
041	**General Economic,Commercial and Labor Affairs**		**987.095**	**1,405.136**	**1,791.079**
0413	**General Labor Affairs**		**957.441**	**1,405.136**	**1,782.811**
041302	Employment Exchange	29	27.207	39.547	34.132
041308	Wage Regulation	30	2.112	3.840	3.377
041309	Labour Welfare Measures (Mineral Development & Inspectorate of Mines)	26	523.323	816.804	1,233.651
041309	Labour Welfare Measures (Labour)	30	384.250	511.538	477.610
041309	Labour Welfare Measures (Mineral Development & Inspectorate of Mines)	61	6.113	7.314	5.993
041309	Labour Welfare Measures (Labour)	61	14.436	26.093	28.048
0414	**Others**		**29.654**	**-**	**8.268**
041401	Food (Wheat)	61	29.654	-	8.268
041407	Others (Subsidies)	35	-	-	-
042	**Agriculture, Food, Irrigation, Forestry and Fishing**		**52,878.529**	**54,478.824**	**55,323.285**
0421	**Agriculture**		**6,926.983**	**11,230.217**	**10,935.792**
042101	Administration & land commission	18	137.206	1,753.442	898.826
042101	Administration & land commission	61	188.584	215.623	218.373
042102	Land management (land record and colonization)	6	302.568	419.752	340.011
042102	Land management (land record and colonization)	24	3.397	5.381	4.304
042103	Agricultural research and extension services	18	2,266.937	2,615.551	2,612.676
042103	Agricultural research and extension services	61	67.978	112.828	106.237
042104	Plants protection and locust control	18	572.891	1,542.323	2,051.356
042104	Plants protection and locust control	61	58.819	105.843	92.671
042106	Animal husbandry	19	2,734.420	3,915.887	4,020.277
042106	Animal husbandry	61	551.544	471.968	537.956
042107	Co-operation	20	42.573	71.619	53.105

IX. Details of Current Revenue Expenditure

Function Code	Description	Demand No.	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25
0422	**Irrigation**		**7,260.224**	**8,677.245**	**9,235.777**
042201	Administration	24	6,561.035	8,308.901	8,418.520
042201	Administration	61	259.528	342.606	307.077
042202	Irrigation dams	24	40.553	0.004	66.004
042203	Canal irrigation	24	291.217	0.016	332.516
042204	Tubwells	24	37.993	0.010	35.710
042205	Equipment machinery workshops	24	3.000	0.001	2.501
042250	Others	24	45.858	0.012	45.512
042250	Others	61	21.040	25.695	27.937
0424	**Forestry**		**5,732.568**	**7,574.532**	**8,207.128**
042402	Forestry	21	3,621.924	4,570.982	5,025.907
042402	Forestry (Wildlife)	22	1,118.587	1,539.700	1,766.168
042402	Forestry (Wildlife)	61	992.057	1,463.850	1,415.053
0425	**Fishing**		**404.754**	**496.830**	**444.588**
042501	Administration	23	350.044	431.859	385.983
042501	Administration	61	54.710	64.971	58.605
0426	**Food**		**32,554.000**	**26,500.000**	**26,500.000**
042602	Subsidy	35	32,554.000	25,000.000	25,000.000
042602	Subsidy	61	-	1,500.000	1,500.000
043	**Fuel and Energy**		**277.956**	**606.719**	**608.602**
0437	**Administration**		**264.239**	**398.505**	**395.486**
043202	Petroleum and Natural Gas	61	22.788	16.799	29.534
043701	Administration	44	241.451	381.706	365.952
0438	**Others**		**13.717**	**208.214**	**213.116**
043820	Others	24	-	200.000	200.000
043820	Others	61	13.717	8.214	13.116
044	**Mining and Manufacturing**		**1,572.380**	**2,026.456**	**1,929.919**
0442	**Mining**		**828.370**	**1,016.542**	**1,033.723**
044201	Mining of Mineral Resources other than mineral fuel	26	569.102	755.220	716.369
044201	Mining of Mineral Resources other than mineral fuel	61	112.085	128.574	146.185
044203	Administration (Mineral Development)	26	130.782	115.436	148.375
044203	Administration (Mineral Development)	61	16.401	17.312	22.794
0443	**Administration**		**744.010**	**1,009.914**	**896.196**
044301	Administration (Industries)	25	706.574	968.129	856.195
044301	Administration (Industries)	61	37.436	41.785	40.001
045	**Construction and Transport**		**10,870.357**	**17,623.682**	**21,533.903**

IX. Details of Current Revenue Expenditure

Function Code	Description	Demand No.	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25
0451	**Administration**		**6,320.538**	**7,392.964**	**7,281.117**
045101	Administration (C & W Department)	14	4,733.791	5,524.391	5,456.488
045101	Administration (C & W Department)	61	1,586.747	1,857.209	1,816.265
045101	Administration (C & W Department)	61	-	11.364	8.364
0452	**Road Transport**		**3,113.903**	**7,836.676**	**10,498.963**
045201	Administration	45	1,276.156	105.658	3,140.477
045202	Highways, Roads and Bridges	15	1,387.713	3,904.000	5,513.671
045202	Highways, Roads and Bridges	61	50.515	222.541	225.617
045202	Highways, Roads and Bridges	61	-	-	-
045203	Road Transport	45	392.933	3,583.368	1,598.977
045203	Road Transport	61	6.586	21.109	20.221
0457	**Construction (Works)**		**1,435.916**	**2,394.042**	**3,753.823**
045702	Buildings and Structures (Repairs)	15	1,370.450	2,220.600	3,545.215
045702	*Buildings & Structures (Repairs) -Charged*	*C*	*10.000*	*10.000*	*10.000*
045702	*Buildings & Structures (Repairs) -Charged*	*61*	-	-	-
045702	Buildings and Structures (Repairs)	61	55.466	161.800	198.416
045720	*Others*	*61*	-	*1.642*	*0.192*
047	**Other industries**		**649.456**	**1,096.586**	**1,295.106**
0471	**Distributive Trades, Storage, Warehouses**		**122.040**	**162.634**	**158.047**
047101	Weights and measures (Labour)	30	114.867	146.774	138.833
047101	Weights and measures (Labour)	61	7.173	15.860	19.214
0472	**Other industries**		**527.416**	**933.952**	**1,137.059**
047202	Tourism (Sports, Tourism & Museums)	38	14.930	-	-
047202	Tourism Department	65	512.486	933.952	1,137.059
05	**ENVIRONMENT PROTECTION**		**173.871**	**259.572**	**256.429**
053	**Pollution Abatement**		**173.871**	**259.572**	**256.429**
0531	**Pollution Abatement**		**173.871**	**259.572**	**256.429**
053101	Environment Protection	21	169.682	240.576	251.063
053101	Environment Protection	61	4.189	18.996	5.366
06	**HOUSING AND COMMUNITY AMENITIES**		**14,899.592**	**19,689.071**	**22,081.990**
061	**Housing development??**		**86.092**	**198.120**	**110.604**
0611	**Housing development??**		**86.092**	**198.120**	**110.604**
061101	Administration	41	86.092	198.120	110.604

IX. Details of Current Revenue Expenditure

Function Code	Description	Demand No.	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25
062	**Community Development**		**146.591**	**3,278.806**	**4,396.749**
0622	**Rural Development**		**146.591**	**3,278.806**	**4,396.749**
062206	Administration	17	146.591	3,278.806	4,396.749
063	**Water supply**		**14,666.909**	**16,212.145**	**17,574.637**
0631	**Water supply**		**14,666.909**	**16,212.145**	**17,574.637**
063101	Administration	16	13,135.893	14,633.054	15,728.992
063101	Administration	61	1,531.016	1,579.091	1,845.645
063101	Administration	61	-	-	-
07	**HEALTH**		**129,036.797**	**177,191.479**	**169,889.784**
071	**Medical Products, Appliances and Equipment**		**132.329**	**158.579**	**167.103**
0711	**Medical Products, Appliances and Equipment**		**132.329**	**158.579**	**167.103**
071102	Drug Control	13	132.329	158.579	167.103
073	**Hospital Services**		**78,669.311**	**113,520.129**	**105,499.615**
0731	**General Hospital Services**		**75,517.779**	**109,295.031**	**101,465.050**
073101	General Hospital Services	13	39,933.716	66,060.009	58,798.554
073101	General Hospital Services	13	-	2.969	-
073101	General Hospital Services	61	48.045	108.763	213.853
073102	District Headquarter Hospital	13	17,972.666	21,515.908	20,607.891
073102	District Headquarter Hospital	61	2,619.049	3,163.030	3,308.095
073103	Tehsil Headquarter Hospital	13	4,021.407	4,956.805	4,893.302
073104	Rural Health Centers	13	3,983.020	4,590.226	4,685.454
073104	Rural Health Centers	61	298.614	289.554	273.685
073105	Basic Health Units/Dispensaries /Clinic	13	6,641.262	8,603.670	8,682.532
073105	Basic Health Units/Dispensaries /Clinic	61	-	4.097	1.684
0732	**Special Hospital Services**		**2,152.738**	**2,832.733**	**2,689.707**
073201	Special Hospital Services (mental hospital)	13	2,152.738	2,832.733	2,689.707
073201	Special Hospital Services (mental hospital)	61	-	-	-
0733	**Medical and Maternity Center Services**		**998.794**	**1,392.365**	**1,344.858**
073301	Mother and Child Health	13	994.559	1,388.285	1,257.315
073301	Mother and Child Health	61	4.235	4.080	87.543
074	**Public Health Services**		**6,851.837**	**8,117.540**	**7,216.923**
0741	**Public Health Services**		**6,851.837**	**8,117.540**	**7,216.923**
074101	Anti Malaria	13	853.428	899.406	936.971
074101	Anti Malaria	61	195.318	277.476	293.336

IX. Details of Current Revenue Expenditure

Function Code	Description	Demand No.	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25
074102	Nutrition & Other hygiene Programmes	61	-	-	2.635
074104	Chemical Examiner and laboratories	13	73.835	86.575	91.978
074105	EPI (Expanded Programme of Immunization) COVID-19	13	5,133.127	5,966.083	5,057.352
074105	EPI (Expanded Programme of Immunization)	61	243.854	465.904	411.978
074120	Others (other health facilities and preventive measures)	13	352.275	422.096	420.093
074120	Others (other health facilities and preventive measures)	61	-	-	2.580
076	**Health Administration**		**43,383.320**	**55,395.231**	**57,006.143**
0761	**Administration**		**43,383.320**	**55,395.231**	**57,006.143**
076101	Administration	13	35,840.616	45,148.946	46,505.699
076101	Administration	61	7,542.704	10,246.285	10,500.444
08	**RECREATIONAL, CULTURE AND RELIGION**		**3,409.904**	**4,601.564**	**5,838.045**
081	**Recreational and sporting services**		**319.130**	**426.844**	**1,088.356**
0811	**Recreational and sporting services**		**319.130**	**426.844**	**1,088.356**
081120	Others	38	298.252	385.213	1,043.237
081120	Others	61	20.878	41.631	45.119
082	**Cultural Services**		**124.767**	**392.024**	**316.065**
0821	**Cultural Services**		**124.767**	**392.024**	**316.065**
082105	Promotion of Cultural activities	38	123.228	356.028	316.065
082105	Promotion of Cultural activities	65	1.539	35.996	-
083	**Broadcasting and Publishing**		**376.709**	**405.436**	**621.203**
0831	**Broadcasting and Publishing**		**376.709**	**405.436**	**621.203**
083104	Public Relations	31	342.476	372.335	535.280
083104	Public Relations	61	34.233	33.101	85.923
084	**Religious affairs**		**2,409.371**	**3,069.192**	**3,156.427**
0841	**Religious affairs**		**2,409.371**	**3,069.192**	**3,156.427**
084103	Aquaf	37	29.781	30.000	261.000
084104	Minority Affairs	37	2,002.101	2,520.583	2,385.905
084104	Minority Affairs	61	-	-	-
084120	Others - Zakat & Usher	33	341.106	480.041	461.375
084120	Others - Zakat & Usher	61	36.383	38.568	48.147
086	**Administration of Information, Recreation, Culture**		**179.927**	**308.068**	**655.994**
0861	**Administration of Information, Recreation, Culture**		**179.927**	**308.068**	**655.994**
086101	Administration	31	163.848	293.527	635.429
086101	Administration	61	16.079	14.541	20.565

IX. Details of Current Revenue Expenditure

Function Code	Description	Demand No.	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25
09	**EDUCATION AFFAIRS AND SERVICES**		**59,927.902**	**70,259.929**	**73,882.208**
091	**Pre-primary and primary education affairs and services**		**693.833**	**772.133**	**939.388**
0911	**Pre-primary and primary education affairs and services**		**693.833**	**772.133**	**939.388**
091120	Others	46	693.833	772.133	939.388
092	**Secondary Education Affairs and Services**		**775.944**	**852.032**	**898.588**
0921	**Secondary Education Affairs and Services**		**775.944**	**852.032**	**898.588**
092101	Secondary Education	46	(0.094)	0.995	-
092102	Administration	46	648.483	656.545	675.683
092102	Administration	61	127.555	194.492	222.905
093	**Tertiary education affairs and services**		**41,294.901**	**51,198.134**	**48,800.597**
0931	**Tertiary education affairs and services**		**41,294.901**	**51,198.134**	**48,800.597**
093101	General universities/colleges/institutes	12	17,666.801	25,121.758	22,808.251
093101	General universities/colleges/institutes	61	1,655.342	2,342.811	2,028.610
093102	Professional/technical universities /colleges/ institutes	12	1,752.562	1,988.388	2,027.607
093102	Professional/technical universities /colleges/ institutes (Health)	13	17,407.136	18,446.717	18,799.929
093102	Professional/technical universities /colleges/ institutes (Agriculture)	18	72.535	89.720	92.774
093102	Professional/technical universities /colleges/ institutes (Tech. Education)	29	1,874.845	2,209.088	1,976.957
093102	Professional/technical universities / colleges / institutes (Elementary & Secondary Education)	46	224.988	245.031	290.707
093102	Professional/technical universities /colleges/ institutes	61	188.382	155.456	176.784
093102	Professional/technical universities /colleges/ institutes	61	204.110	239.582	250.785
093102	Professional/technical universities /colleges/ institutes	61	167.704	262.896	253.707
093120	Others	13	80.496	96.687	94.486
094	**Education Services not definable by Level**		**996.180**	**1,459.511**	**1,482.797**
0941	**Education Services not Definable by Level**		**996.180**	**1,459.511**	**1,482.797**
094101	School for Handicapped/Retarded Persons	32	996.180	1,459.511	1,482.797
095	**Subsidiary services to education**		**614.539**	**670.092**	**720.709**
0951	**Subsidiary services to education**		**614.539**	**670.092**	**720.709**
095101	Archives, Library and Museums (Higher Education, Archives & Libraries)	12	327.059	361.944	367.160
095101	Archives, Library and Museums (Sports, Tourism & Museums)	38	72.430	-	11.490
095101	Archives, Library and Museums (Sports, Tourism & Museums)	65	215.050	308.148	342.059

IX. Details of Current Revenue Expenditure

Function Code	Description	Demand No.	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25
096	**Administration**		**15,552.505**	**15,308.027**	**21,040.129**
0961	**Administration**		**15,552.505**	**15,308.027**	**21,040.129**
096101	Secretariat/Policy/Curriculum (Higher Education)	12	2,927.940	1,058.429	5,267.475
096101	Secretariat/Policy/Curriculum (Health)	13	119.892	278.262	334.436
096101	Secretariat/Policy/Curriculum (Technical Education & Manpower)	29	828.967	1,303.455	1,585.127
096101	Secretariat/Policy/Curriculum (Elementary & Secondary Education)	46	10,081.661	11,301.397	12,231.668
096101	Secretariat/Policy/Curriculum (Technical Education & Manpower)	61	37.074	40.694	45.159
096101	Secretariat/Policy/Curriculum (Elementary & Secondary Education)	61	197.910	142.106	202.233
096101	Secretariat/Policy/Curriculum (Higher Education)	61	1,359.061	1,183.684	1,374.031
10	**SOCIAL PROTECTION**		**13,400.704**	**33,046.808**	**44,231.315**
107	**Administration**		**11,431.039**	**29,838.894**	**30,187.938**
1071	**Administration**		**11,431.039**	**29,838.894**	**30,187.938**
107101	Rehabilitation & Resettlement (COVID-19)	62	14.000	300.000	300.000
107102	Rehabilitation and resettlement	47	5,802.648	11,038.932	10,974.697
107102	Rehabilitation and resettlement	61	5,048.332	18,107.692	18,271.973
107104	Administration (Social Welfare,Special Education)	32	322.836	392.249	412.447
107105	Flood Control	24	243.223	0.021	228.821
108	**Others**		**1,969.665**	**3,207.914**	**14,043.377**
1081	**Others**		**1,969.665**	**3,207.914**	**14,043.377**
108101	Social Welfare Measures	32	1,345.908	1,756.828	12,580.908
108101	Social Welfare Measures	61	121.475	695.036	721.424
108103	Population Welfare Measures	28	481.006	724.454	717.171
108103	Population Welfare Measures	61	21.276	31.596	32.142
	Total Current Revenue Expenditure		**923,166.340**	**1,166,056.851**	**1,335,830.000**

Rs. in million

Budget Estimates 2025-26
1,364,650.000
731,966.711
282,735.659
17,140.739
623.502
3,644.453
2,532.548
591.641
75.000
99.036
27.493
600.012
5,966.755
2,287.236
117.275
461.070
114.718
217,294.920
3,232.557
4,535.000
10,575.591
2,100.368
1,764.719
22.300
15.588
67.584
866.954
23.030
145.057
243.621
189,032.532
4,670.019

Rs. in million
Budget Estimates 2025-26
25,000.000
25,000.000
-
23,300.000
23,300.000
438,707.989
395,443.689
37,545.000
9,692.756
288,608.933
1,686.875
46,864.877
10,338.578
484.264
222.406
1,264.300
1,264.300
42,000.000
42,000.000
-
10,026.981
5,119.886
5,035.697
84.189
1,838.168
1,304.761
117.197
124.386
291.824
94.411
87.014
7.397
2,974.516

Rs. in million

Budget Estimates 2025-26
18.717
382.918
2,572.881
496.082
496.082
496.082
478.567
478.567
478.567
350.797
127.770
184,012.075
16,361.567
16,361.567
155.247
11,927.700
2,984.321
129.221
1,154.469
10.609
153,046.627
153,046.627
119,358.313
30,826.275
287.949
613.618
138.183
6.380
1,647.090
2.081
42.690
124.048
9,390.398
9,390.398
8,703.129

Rs. in million

Budget Estimates 2025-26
485.309
178.580
23.380
5,213.483
5,213.483
3,180.776
947.781
214.020
870.906
76,826.991
1,027.326
1,027.326
32.600
6.421
332.789
612.538
8.372
34.606
-
-
-
43,499.204
13,044.427
1,913.989
256.417
481.382
6.198
3,100.540
128.414
1,744.832
119.619
4,682.207
528.098
82.731

Rs. in million

Budget Estimates 2025-26
10,098.304
9,679.438
389.400
0.004
0.016
0.010
0.001
0.012
29.423
8,287.190
4,943.290
1,685.427
1,658.473
569.283
496.298
72.985
11,500.000
10,000.000
1,500.000
687.089
456.598
22.555
434.043
230.491
220.000
10.491
3,910.964
1,924.077
1,602.887
158.548
137.333
25.309
1,986.887
1,940.120
46.767
25,805.060

Rs. in million
Budget Estimates 2025-26
8,704.516
6,587.376
2,104.640
12.500
13,377.800
4,125.552
4,337.000
215.778
7.300
4,664.412
27.758
3,722.744
3,490.000
10.000
22.700
195.108
4.936
1,897.348
188.392
168.147
20.245
1,708.956
-
1,708.956
301.678
301.678
301.678
281.225
20.453
27,660.859
1,429.893
1,429.893
1,429.893

Rs. in million
Budget Estimates 2025-26
7,634.917
7,634.917
7,634.917
18,596.049
18,596.049
16,787.306
1,808.743
-
205,536.008
182.918
182.918
182.918
130,450.755
125,565.484
76,411.595
-
300.267
24,391.851
3,444.727
5,016.934
5,197.045
436.395
10,315.241
51.429
3,205.691
3,202.064
3.627
1,679.580
1,557.138
122.442
8,914.606
8,914.606
1,015.344
328.663

Rs. in million
Budget Estimates 2025-26
3.761
97.487
6,453.425
534.245
471.680
10.001
65,987.729
65,987.729
54,701.860
11,285.869
5,409.921
622.581
622.581
574.414
48.167
530.535
530.535
492.760
37.775
458.061
458.061
420.598
37.463
3,353.808
3,353.808
75.500
2,430.942
237.820
562.469
47.077
444.936
444.936
425.328
19.608

Rs. in million

Budget Estimates 2025-26
87,997.436
894.773
894.773
894.773
963.899
963.899
-
744.501
219.398
66,714.293
66,714.293
36,525.689
2,679.033
2,253.414
21,669.399
108.555
2,339.907
273.095
182.359
276.739
302.212
103.891
1,650.195
1,650.195
1,650.195
820.027
820.027
426.273
-
393.754

Rs. in million

Budget Estimates 2025-26
16,954.249
16,954.249
1,196.912
313.589
1,726.010
11,818.892
50.798
151.277
1,696.771
44,459.754
31,039.482
31,039.482
330.000
11,795.501
18,325.026
588.934
0.021
13,420.272
13,420.272
11,875.468
713.543
794.916
36.345
1,364,650.000

X - Development Revenue Expenditure

Rs. in million

Function Code		Description	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
		Development Revenue Expenditure	**26,870.109**	**54,155.139**	**62,427.074**	**62,956.480**
01		**General Public Service**	**1,593.029**	**4,932.270**	**3,109.639**	**4,767.149**
	011	Executive and legislative organs, financial and fiscal affairs external affairs.	-	4.000	4.000	21.000
	015	General Services	1,593.029	4,928.270	3,105.639	4,746.149
03		**Public Order and safety affairs**	**46.850**	**615.239**	**1,573.343**	**1,050.711**
	031	Law Courts	-	10.000	35.131	122.001
	032	Police	46.850	605.239	1,538.212	928.710
04		**Economic Affairs**	**8,976.405**	**12,650.559**	**17,370.113**	**16,939.213**
	041	General Economic, Commercial and Labour affairs	7.815	40.000	9.303	0.001
	042	Agriculture, Food, Irrigation, Forestry and Fishing	8,504.568	11,403.535	16,064.350	14,470.504
	043	Fuel & Energy	0.045	10.000	10.000	10.001
	044	Mining and Manufacturing	307.424	359.705	499.018	604.133
	045	Construction and Transport	156.553	837.319	787.442	1,854.574
05		**Environment Protection**	**43.743**	**255.234**	**193.930**	**226.104**
	052	Waste Water Management	38.031	188.061	126.757	132.843
	053	Pollution Abatement	5.712	67.173	67.173	93.261
06		**Housing and Community Amenities**	**1,243.976**	**5,198.523**	**4,650.102**	**4,884.814**
	062	Community Development	1,243.976	5,198.523	4,650.102	4,884.814
07		**Health**	**10,193.811**	**18,243.048**	**20,014.651**	**17,768.830**
	073	Hospital Services	3,442.005	5,585.676	6,957.068	7,848.786
	074	Public Health Services	6,751.806	12,642.372	13,053.083	9,915.044
	076	Administration	-	15.000	4.500	5.000
08		**Recreation, Culture and Religion**	**536.548**	**3,587.065**	**3,968.484**	**4,826.828**
	081	Recreation and Sporting Services	412.244	3,142.509	3,595.445	4,255.611
	083	Broadcasting, Publishing	26.163	39.502	50.202	53.006
	084	Religious Affairs	98.141	405.054	322.837	518.211
09		**Education Affairs and Services**	**3,479.272**	**6,982.270**	**9,085.163**	**9,951.042**
	091	Pre-Primary and Primary Edu. Affairs & Services	1,275.880	3,458.977	5,016.680	3,208.139
	092	Secondary Education Affairs and Services	293.242	620.527	415.974	828.835
	093	Tertiary Education Affairs and Services	1,620.645	2,341.471	3,117.889	5,242.295
	095	Subsidiary Services to Education	289.505	556.292	534.119	527.440
10		**Social Protection**	**756.475**	**1,690.931**	**2,461.649**	**2,541.789**
	107	Administration	307.647	751.788	1,614.160	1,069.301
	108	Others	448.828	939.143	847.489	1,472.488

XI. Details of Development Revenue Expenditure

Rs. in million

Function Code	Description	Demand No.	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
Development Expenditure on Revenue Account			**26,870.109**	**54,155.139**	**62,427.074**	**62,956.480**
01	**General Public Service**		**1,593.029**	**4,932.270**	**3,109.639**	**4,767.149**
011	**Executive and Legislative organs, financial, fiscal & external affairs.**		**-**	**4.000**	**4.000**	**21.000**
0112	**Financial and Fiscal Affairs.**		**-**	**4.000**	**4.000**	**21.000**
011204	Administration of Financial Affairs	51	-	4.000	4.000	21.000
015	**General Services**		**1,593.029**	**4,928.270**	**3,105.639**	**4,746.149**
0151	**Personnel Services**		**120.616**	**156.180**	**238.690**	**125.269**
015101	Establishment services General Admn	50	120.616	156.180	238.690	125.269
0152	**Planning Services**		**1,046.519**	**3,947.137**	**2,035.079**	**3,414.981**
015201	Planning	50	-	40.000	30.000	-
015201	Planning	51	1,021.987	3,841.137	1,945.083	3,241.981
015201	Planning	60	24.112	41.000	44.996	43.000
015201	Planning	60	0.420	25.000	15.000	130.000
0154	**Other General Services**		**425.894**	**824.953**	**831.870**	**1,205.899**
015405	Centralized Data Processing Services	50	193.923	520.005	526.922	843.400
015405	Centralized Data Processing Services	60	11.123	14.948	14.948	-
015405	Centralized Data Processing Services	60	220.848	290.000	290.000	362.499
03	**Public Order and safety affairs**		**46.850**	**615.239**	**1,573.343**	**1,050.711**
031	**Law Courts**		**-**	**10.000**	**35.131**	**122.001**
0311	**Law Courts**		**-**	**10.000**	**35.131**	**122.001**
031101	Court/Justice	50	-	10.000	35.131	122.001
032	**Police**		**46.850**	**605.239**	**1,538.212**	**928.710**
0321	**Police**		**46.850**	**605.239**	**1,538.212**	**928.710**
032102	Provincial Police	50	42.040	110.719	1,028.692	542.500
032102	Provincial Police	60	4.810	494.520	509.520	386.210
04	**Economic Affairs**		**8,976.405**	**12,650.559**	**17,370.113**	**16,939.213**
041	**General Economic, Commercial and Labor Affairs**		**7.815**	**40.000**	**9.303**	**0.001**
0414	**State Trading**		**7.815**	**40.000**	**9.303**	**0.001**
041401	Food (Wheat)	50	7.815	40.000	9.303	0.001
042	**Agriculture, Food, Irrigation, Forestry and Fishing**		**8,504.568**	**11,403.535**	**16,064.350**	**14,470.504**
0421	**Agriculture**		**7,059.665**	**8,129.303**	**11,939.940**	**9,924.340**
042101	Administration/Land Commission	50	64.577	310.000	270.000	303.390
042101	Administration/Land Commission	60	48.483	192.995	288.829	2.001

XI. Details of Development Revenue Expenditure

Rs. in million

Function Code	Description	Demand No.	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
042101	Administration/Land Commission	60	193.926	100.000	-	-
042102	Land management (Land record & colonization)	51	560.745	306.037	498.457	466.098
042102	Land management (Land record & colonization)	60	302.204	160.000	320.000	454.000
042103	Agricultural Research and Extension Services	50	1,875.622	2,823.861	3,571.318	3,729.550
042103	Agricultural Research and Extension Services	57	1,200.796	1,475.372	2,051.886	-
042103	Agricultural Research and Extension Services	60	0.836	25.173	19.897	-
042103	Agricultural Research and Extension Services	60	1,183.781	780.000	2,250.973	2,440.000
042106	Animal Husbandry	50	1,020.626	1,417.781	2,063.668	1,143.301
042106	Animal Husbandry	57	0.152	-	-	280.000
042106	Animal Husbandry	60	29.240	144.084	126.862	146.000
042106	Animal Husbandry	60	578.677	394.000	478.050	960.000
0422	**Irrigation**		**82.582**	**91.498**	**131.951**	**155.498**
042250	Others	60	36.584	36.498	61.931	80.498
042250	Others	60	45.998	55.000	70.020	75.000
0424	**Forestry**		**1,261.868**	**3,015.783**	**3,823.998**	**4,229.606**
042402	Forestry	50	1,117.303	2,741.662	3,549.877	3,890.426
042402	Forestry	60	12.026	19.121	14.921	21.000
042402	Forestry	60	132.539	255.000	259.200	318.180
0425	**Fishing**		**100.453**	**166.951**	**168.461**	**161.060**
042501	Administration	50	75.447	149.991	159.503	140.000
042501	Administration	57	23.415	-	8.958	-
042501	Administration	60	1.591	16.960	-	21.060
043	**Fuel and Energy**		**0.045**	**10.000**	**10.000**	**10.001**
0435	**Electricity - Hydel**		**0.045**	**10.000**	**10.000**	**10.001**
043502	Electricity - Hydel	55	-	10.000	10.000	10.001
043502	Electricity - Hydel	60	0.045	-	-	-
044	**Mining and Manufacturing**		**307.424**	**359.705**	**499.018**	**604.133**
0441	**Manufacturing**		**211.412**	**298.356**	**373.569**	**366.432**
044105	Administration	50	100.417	122.938	147.938	175.430
044105	Administration	60	-	-	-	-
044120	Others	50	50.148	120.661	188.874	142.001
044120	Others	60	28.257	35.001	25.001	39.000

XI. Details of Development Revenue Expenditure

Rs. in million

Function Code	Description	Demand No.	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
044120	Others	60	32.590	19.756	11.756	10.001
0442	**Mining**		**96.012**	**61.349**	**125.449**	**237.701**
044202	Inspection	55	96.012	61.349	125.449	237.701
045	**Construction and Transport**		**156.553**	**837.319**	**787.442**	**1,854.574**
0452	**Road Transport**		**62.960**	**204.183**	**226.183**	**885.194**
045201	Administration	50	41.247	53.183	53.183	93.608
045201	Administration	60	-	51.000	-	500.000
045201	Administration	60	21.713	100.000	73.000	291.586
045202	Highways. Roads and Bridges	60	-	-	100.000	-
0457	**Construction (Works)**		**93.593**	**633.136**	**561.259**	**969.380**
045702	Buildings and Structures	50	65.637	324.443	312.597	578.678
045702	Buildings and Structures	56	-	80.000	32.576	5.001
045702	Buildings and Structures	57	0.659	-	-	-
045702	Buildings and Structures	60	27.297	18.805	18.805	14.701
045702	Buildings and Structures	60	-	209.888	197.281	371.000
05	**Environment Protection**		**43.743**	**255.234**	**193.930**	**226.104**
052	**Waste Water Management**		**38.031**	**188.061**	**126.757**	**132.843**
0521	**Waste Water Management**		**38.031**	**188.061**	**126.757**	**132.843**
052102	Works (Rural)	52	38.031	124.735	63.431	95.001
052102	Works (Rural)	54	-	63.326	63.326	37.842
053	**Pollution Abatement**		**5.712**	**67.173**	**67.173**	**93.261**
0531	**Pollution Abatement**		**5.712**	**67.173**	**67.173**	**93.261**
053101	Environment Protection	50	5.712	67.173	67.173	93.261
053101	Environment Protection	60	-	-	-	-
06	**Housing and Community Amenities**		**1,243.976**	**5,198.523**	**4,650.102**	**4,884.814**
062	**Community Development**		**1,243.976**	**5,198.523**	**4,650.102**	**4,884.814**
0621	**Urban Development**		**324.950**	**675.387**	**518.556**	**372.058**
062120	Others	51	298.445	675.387	489.056	372.058
062120	Others	60	26.505	-	29.500	-
0622	**Rural Development**		**919.026**	**4,523.136**	**4,131.546**	**4,512.756**
062202	Rural Works Programme	51	24.033	198.046	65.546	7.502
062202	Rural Works Programme	60	800.228	142.000	146.000	205.254
062202	Rural Works Programme	60	94.765	4,183.090	3,920.000	4,300.000
07	**Health**		**10,193.811**	**18,243.048**	**20,014.651**	**17,768.830**
073	**Hospital Services**		**3,442.005**	**5,585.676**	**6,957.068**	**7,848.786**

XI. Details of Development Revenue Expenditure

Rs. in million

Function Code	Description	Demand No.	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
0731	**General Hospital Services**		**3,442.005**	**5,585.676**	**6,957.068**	**7,848.786**
073101	General Hospital Services	51	-	-	-	-
073101	General Hospital Services	54	1,507.664	2,844.667	3,338.976	4,270.208
073101	General Hospital Services	60	1,934.341	1,891.009	2,487.616	2,626.589
073102	District Headquarter Hospitals	54	-	-	-	-
073201	Special Hospital Service (Mental Hospital)	54	-	850.000	1,130.476	951.989
074	**Public Health Services**		**6,751.806**	**12,642.372**	**13,053.083**	**9,915.044**
0741	**Public Health Services**		**6,751.806**	**12,642.372**	**13,053.083**	**9,915.044**
074101	Anti Malaria	54	2,636.976	1,940.210	1,766.728	1,348.411
074101	Anti Malaria	57	836.397	2,845.811	2,432.811	-
074101	Anti Malaria	60	397.919	1,082.717	1,082.717	1,428.231
074103	Anti Tuberculosis	54	-	45.000	80.000	75.000
074106	Prep & Dissemeination	54	-	55.000	25.000	59.276
074107	Population Welfare Measures	54	295.822	417.000	416.998	535.900
074107	Population Welfare Measures	60	-	13.000	13.000	14.000
074107	Population Welfare Measures	60	-	69.000	69.000	86.369
074120	Other (Health Facilities and Preventive Measures)	54	74.757	150.002	150.002	223.648
074120	Other (Health Facilities and Preventive Measures)	60	2,509.935	6,024.632	7,016.827	6,144.209
076	**Administration**		**-**	**15.000**	**4.500**	**5.000**
0761	**Administration**		**-**	**15.000**	**4.500**	**5.000**
076101	Administration	54	-	15.000	4.500	5.000
08	**Recreation, Culture and Religion**		**536.548**	**3,587.065**	**3,968.484**	**4,826.828**
081	**Recreation and Sporting Services**		**412.244**	**3,142.509**	**3,595.445**	**4,255.611**
0811	**Recreation and Sporting Services**		**412.244**	**3,142.509**	**3,595.445**	**4,255.611**
081101	Stadium and Sports coplexes	50	136.173	985.950	1,147.410	886.352
081101	Stadium and Sports coplexes	51	-	-	-	-
081120	Others	50	238.732	1,810.497	2,106.973	3,039.887
081120	Others	60	22.957	35.762	35.762	55.452
081120	Others	60	14.382	310.300	305.300	273.920
083	**Broadcasting, Publishing**		**26.163**	**39.502**	**50.202**	**53.006**
0831	**Broadcasting, Publication**		**26.163**	**39.502**	**50.202**	**53.006**
083104	Public Relations	50	25.900	39.502	50.202	53.006
083104	Public Relations	60	0.263	-	-	-

XI. Details of Development Revenue Expenditure

Rs. in million

Function Code	Description	Demand No.	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
084	**Religious Affairs**		**98.141**	**405.054**	**322.837**	**518.211**
0841	**Religious Affairs**		**98.141**	**405.054**	**322.837**	**518.211**
084104	Minority Affairs	50	85.661	305.054	272.637	478.211
084104	Minority Affairs	60	12.480	100.000	50.200	40.000
09	**Education affairs and Services**		**3,479.272**	**6,982.270**	**9,085.163**	**9,951.042**
091	**Pre-Primary & Primary Edu. Affairs & Services**		**1,275.880**	**3,458.977**	**5,016.680**	**3,208.139**
0911	**Pre-Primary & Primary Edu. Affairs & Services**		**1,275.880**	**3,458.977**	**5,016.680**	**3,208.139**
091102	Primary	53	36.548	105.000	51.188	218.801
091102	Primary	60	545.063	1,392.981	3,447.111	2,060.698
091102	Primary	60	205.800	979.999	489.439	225.000
091103	Administration	53	317.291	95.000	446.085	-
091103	Administration	60	171.178	885.997	582.857	703.640
092	**Secondary Education Affairs and Services**		**293.242**	**620.527**	**415.974**	**828.835**
0921	**Secondary Education Affairs and Services**		**293.242**	**620.527**	**415.974**	**828.835**
092101	Secondary Education	53	121.472	245.527	196.054	162.330
092101	Secondary Education	60	171.770	375.000	219.920	666.505
093	**Tertiary Education Affairs and Services**		**1,620.645**	**2,341.471**	**3,117.889**	**5,242.295**
0931	**Tertiary Education Affairs and Services**		**1,620.645**	**2,341.471**	**3,117.889**	**5,242.295**
093101	General Universities/Colleges/Institutes	53	977.966	974.664	1,758.966	2,945.512
093101	General Universities/Colleges/Institutes	60	215.392	116.981	116.981	274.157
093101	General Universities/Colleges/Institutes	60	-	577.900	438.378	642.720
093102	Professional/Technical Universities/Colleges/ Institutes	50	113.270	253.951	455.074	690.503
093102	Professional/Technical Universities/Colleges/ Institutes	53	-	-	-	-
093102	Professional/Technical Universities/Colleges/ Institutes	54	59.963	50.000	123.515	148.001
093102	Professional/Technical Universities/Colleges/ Institutes	60	168.711	257.975	214.975	300.253
093102	Professional/Technical Universities/Colleges/ Institutes	60	85.343	110.000	10.000	241.149
095	**Subsidiary Services to Education**		**289.505**	**556.292**	**534.119**	**527.440**
0951	**Subsidiary Services to Education**		**289.505**	**556.292**	**534.119**	**527.440**
095101	Archives Library and Museums	50	252.505	493.294	403.121	448.449
095101	Archives Library and Museums	60	37.000	-	-	-

XI. Details of Development Revenue Expenditure

Rs. in million

Function Code	Description	Demand No.	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
095101	Archives Library and Museums	53	-	-	43.000	0.001
095101	Archives Library and Museums	60	-	62.998	87.998	78.990
096	**Administration**		**-**	**5.003**	**0.501**	**144.333**
0961	**Administration**		**-**	**5.003**	**0.501**	**144.333**
096101	Secretariat/Policy/Curriculum	53	-	5.003	0.501	144.333
10	**Social Protection**		**756.475**	**1,690.931**	**2,461.649**	**2,541.789**
107	**Administration**		**307.647**	**751.788**	**1,614.160**	**1,069.301**
1071	**Administration**		**307.647**	**751.788**	**1,614.160**	**1,069.301**
107101	Relief Measures	50	67.330	131.427	114.978	47.124
107101	Relief Measures	60	7.029	3.593	10.593	59.795
107102	Rehabilitation & Resettlement	50	117.471	514.987	219.546	438.205
107102	Rehabilitation & Resettlement	60	94.900	2.000	1,114.236	520.929
107104	Administration	50	20.917	99.781	154.807	3.248
108	**Others**		**448.828**	**939.143**	**847.489**	**1,472.488**
1081	**Others**		**448.828**	**939.143**	**847.489**	**1,472.488**
108101	Social Welfare Measures	50	215.022	621.909	530.252	1,090.488
108101	Social Welfare Measures	60	85.891	57.435	57.437	57.000
108101	Social Welfare Measures	60	147.915	259.799	259.800	325.000
	Total Development Revenue Expenditure		**26,870.109**	**54,155.139**	**62,427.074**	**62,956.480**

XII. Development Capital Expenditure

Rs. in million

Function Code		Description	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
		Development Capital Expenditure	**135,535.207**	**362,128.010**	**384,777.926**	**484,043.520**
01		**General Public Service**	**4,241.090**	**110,500.357**	**105,523.352**	**145,307.902**
	014	Transfers	-	30,000.000	36,600.000	45,600.000
	015	General Services	4,241.090	80,500.357	68,923.352	99,707.902
03		**Public Order and safety affairs**	**81.430**	**60.000**	**60.000**	**59.368**
	031	Law Courts	81.430	60.000	60.000	59.368
04		**Economic Affairs**	**61,022.119**	**138,634.867**	**155,035.674**	**197,022.438**
	041	General Economic, Commercial and Labour Affairs	176.223	268.998	299.695	338.000
	042	Agriculture, Food, Irrigation, Forestry & Fishing	20,611.148	43,643.544	49,884.608	49,489.178
	043	Fuel and Energy	2,644.745	31,128.517	15,160.163	29,162.802
	044	Mining and manufacturing	-	30.005	30.003	358.395
	045	Construction and Transport	37,590.003	63,563.803	89,661.205	117,674.063
05		**Environment Protection**	**4,845.566**	**8,478.238**	**12,009.740**	**14,189.542**
	052	Waste Water Management	4,845.566	7,618.638	11,712.660	13,484.222
	053	Population Abatement	-	859.600	297.080	705.320
06		**Housing and Community Amenities**	**41,951.323**	**50,515.491**	**62,303.105**	**58,779.331**
	062	Community Development	41,951.323	50,515.491	62,303.105	58,779.331
07		**Health**	**4,554.511**	**16,859.751**	**10,953.411**	**29,061.070**
	073	Hospital Services	2,544.840	3,932.327	5,390.024	7,116.351
	074	Public Health Services	959.533	716.941	5,170.905	14,589.861
	076	Administration	1,050.138	12,210.483	392.482	7,354.858
08		**Recreation, Culture and Religion**	**4,030.153**	**11,283.641**	**12,083.619**	**17,465.582**
	081	Recreation and Sporting Services	4,015.310	11,245.186	11,992.564	17,344.621
	083	Broadcasting, Publishing	8.717	32.000	34.800	28.001
	084	Religious Affairs	6.126	6.455	56.255	92.960
09		**Education Affairs and Services**	**13,360.867**	**24,028.825**	**24,767.530**	**19,452.206**
	091	Pre-Primary and Primary Edu. Affairs & Services	10,141.139	17,453.083	17,415.055	12,262.778
	092	Secondary Education Affairs And Services	697.103	3,438.498	1,023.409	1,514.651
	093	Tertiary Education Affairs and Services	2,069.777	2,309.475	5,775.109	4,689.814
	095	Subsidiary Services to Education	55.685	134.199	34.189	128.771
	096	Secretariat/Policy/Curriculum	397.163	693.570	519.768	856.192
10		**Social Protection**	**1,448.148**	**1,766.840**	**2,041.495**	**2,706.081**
	107	Administration	1,196.755	1,482.835	1,750.859	2,396.080
	108	Others	251.393	284.005	290.636	310.001
Total Development Expenditure (Revenue & Capital)			**162,405.316**	**416,283.149**	**447,205.000**	**547,000.000**

XIII. Details of Development Capital Expenditure

R

Function Code	Description	Demand No.	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25
	Development Expenditure on Capital Account		**135,535.207**	**362,128.010**	**384,777.926**
01	**General Public Service**		**4,241.090**	**110,500.357**	**105,523.352**
014	**Transfers**		**-**	**30,000.000**	**36,600.000**
0141	**Transfers (Foreign Grants)**		**-**	**30,000.000**	**36,600.000**
014103	To TMAs (Tehsil, Town Unions)	58	-	24,000.000	30,600.000
014103	To TMAs (Tehsil, Town Unions)	60	-	6,000.000	6,000.000
015	**General Services**		**4,241.090**	**80,500.357**	**68,923.352**
0152	**Planning Services**		**4,039.074**	**79,657.355**	**68,547.267**
015201	Planning	51	1,985.575	25,833.821	24,654.184
015201	Planning	57	565.604	87.133	245.283
015201	Planning	59	1,487.895	14,450.401	4,361.800
015201	Planning	60	-	-	-
015201	Planning	60	-	39,286.000	39,286.000
0154	**Other General Services**		**202.016**	**843.002**	**376.085**
015405	Centralized Printing and Publishing	50	202.016	343.002	376.085
015405	Centralized Printing and Publishing	51	-	-	-
015405	Centralized Data Processing Services	59	-	500.000	-
03	**Public Order and safety affairs**		**81.430**	**60.000**	**60.000**
031	**Law Courts**		**81.430**	**60.000**	**60.000**
0311	**Law Courts**		**81.430**	**60.000**	**60.000**
031101	Courts/Justice	60	81.430	60.000	60.000
04	**Economic Affairs**		**61,022.119**	**138,634.867**	**155,035.674**
041	**General Economic, Commercial and Labour affairs**		**176.223**	**268.998**	**299.695**
414	**State Trading**		**176.223**	**268.998**	**299.695**
041401	Food (Wheat)	50	33.816	158.998	189.695
041401	Food (Wheat)	60	142.407	110.000	110.000
042	**Agriculture, Food, Irrigation, Forestry and Fishin**		**20,611.148**	**43,643.544**	**49,884.608**
0421	**Agriculture**		**10,237.417**	**13,140.768**	**12,429.316**
042101	Administration/ Land Commission	59	89.012	2,960.000	3,013.586
042101	Administration/ Land Commission	60	-	2.000	5.000
042102	Land management (land record & colonization)	51	418.170	328.775	326.355
042102	Land management (land record & colonization)	60	16.333	630.001	566.658
042103	Agricultural Research and Extension Services	50	361.189	100.001	316.901
042103	Agricultural Research and Extension Services	59	9,016.699	8,000.000	7,593.600

R

Function Code	Description	Demand No.	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25
042103	Agricultural Research and Extension Services	60	-	2.000	1.000
042103	Agricultural Research and Extension Services	60	-	400.000	-
042103	Agricultural Research and Extension Services	60	-	10.000	10.000
042106	Animal Husbandry	50	149.517	645.001	571.252
042106	Animal Husbandry	51	-	-	-
042106	Animal Husbandry	59	-	-	-
042106	Animal Husbandry	60	183.793	62.990	24.964
042106	Animal Husbandry	60	2.704	-	-
0422	**Irrigation**		**9,891.083**	**28,019.292**	**35,115.179**
042250	Others	55	5,365.929	9,142.358	14,537.448
042250	Others	57	1,432.285	6,448.078	6,596.328
042250	Others	59	410.528	8,530.000	9,828.000
042250	Others	60	277.533	1,356.514	1,075.320
042250	Others	60	-	-	-
042250	Others	60	2,404.808	2,542.342	3,078.083
0424	**Forestry**		**-**	**2,272.491**	**2,172.491**
042402	Forestry	50	-	108.900	8.900
042402	Forestry	57	-	2,163.591	2,163.591
0425	**Fishing**		**38.894**	**210.993**	**167.622**
042501	Administration	57	18.569	174.267	165.309
042501	Administration	60	20.325	36.726	2.313
043	**Fuel and Energy**		**2,644.745**	**31,128.517**	**15,160.163**
0435	**Electricity - Hydel**		**2,644.745**	**31,128.517**	**15,160.163**
043502	Electricity - Hydel	55	849.356	2,507.347	2,867.347
043502	Electricity - Hydel	57	49.953	871.334	871.334
043502	Electricity - Hydel	59	1,450.177	26,160.001	9,917.447
043502	Electricity - Hydel	60	105.441	157.459	95.699
043502	Electricity - Hydel	60	189.818	1,432.376	1,319.376
043502	Electricity - Hydel	60	-	-	88.960
044	**Mining and Manufacturing**		**-**	**30.005**	**30.003**
0441	**Manufacturing**		**-**	**30.005**	**30.003**
044105	Administration	59	-	0.001	-
044105	Administration	50	-	30.000	30.000
044120	Others	50	-	0.003	0.003
044120	Others	59	-	0.001	-

XIII. Details of Development Capital Expenditure

R

Function Code	Description	Demand No.	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25
044120	Others	60	-	-	-
045	**Construction and Transport**		**37,590.003**	**63,563.803**	**89,661.205**
0452	**Road Transport**		**32,579.213**	**58,136.588**	**80,362.638**
045201	Administration	50	-	0.004	0.004
045201	Administration	51	-	-	-
045201	Administration	60	6,228.488	0.001	0.001
045201	Administration	60	-	0.001	0.001
045202	Highways, Roads and Bridges	56	12,463.526	14,959.401	22,919.669
045202	Highways, Roads and Bridges	57	1,327.108	11,203.459	11,203.459
045202	Highways, Roads and Bridges	60	5,468.023	5,282.998	4,656.359
045202	Highways, Roads and Bridges	59	129.914	18,907.000	33,493.600
045202	Highways, Roads and Bridges	60	-	572.590	748.590
045202	Highways, Roads and Bridges	60	6,962.154	7,211.134	7,340.955
0457	**Construction (Works)**		**5,010.790**	**5,427.215**	**9,298.567**
045702	Buildings and Structures	50	3,855.912	4,184.074	7,693.420
045702	Buildings and Structures	56	493.292	82.137	197.024
045702	Buildings and Structures	60	3.415	2.002	2.002
045702	Buildings and Structures	60	-	-	34.861
045702	Buildings and Structures	60	658.171	1,159.002	1,187.609
045702	Buildings and Structures	57		-	183.651
045702	Buildings and Structures	59	-	-	-
05	**Environment Protection**		**4,845.566**	**8,478.238**	**12,009.740**
052	**Waste Water Management**		**4,845.566**	**7,618.638**	**11,712.660**
0521	**Waste Water Management**		**4,845.566**	**7,618.638**	**11,712.660**
052102	Works (Rural)	52	2,981.358	3,945.268	7,406.572
052102	Works (Rural)	54	-	136.170	336.888
052102	Works (Rural)	57	-	130.700	130.700
052102	Works (Rural)	59	-	800.000	1,232.000
052102	Works (Rural)	60	674.493	1,056.000	618.592
052102	Works (Rural)	60	1,189.715	1,550.500	1,987.908
053	**Pollution Abatement**		**-**	**859.600**	**297.080**
0531	**Pollution Abatement**		**-**	**859.600**	**297.080**
053101	Environment Protection	59	-	859.600	297.080
06	**Housing and Community Amenities**		**41,951.323**	**50,515.491**	**62,303.105**
062	**Community Development**		**41,951.323**	**50,515.491**	**62,303.105**
0621	**Urban Development**		**37,515.186**	**41,470.836**	**54,271.942**

XIII. Details of Development Capital Expenditure

R

Function Code	Description	Demand No.	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25
062120	Others	51	13,200.464	10,464.293	20,629.465
062120	Others	59	10,665.689	16,620.000	22,285.200
062120	Others	60	1,820.969	2,000.000	1,130.970
062120	Others	60	11,828.064	12,386.543	10,226.307
062120	Others				
0622	**Rural Development**		**4,436.137**	**9,044.655**	**8,031.163**
062202	Rural Works Programme	51	184.636	1,964.083	923.992
062202	Rural Works Programme	57	-	-	441.865
062202	Rural Works Programme	59	120.126	-	-
062202	Rural Works Programme	60	472.128	16.093	279.183
062202	Rural Works Programme	60	3,659.247	7,064.479	6,237.483
062202	Rural Works Programme	60	-	-	148.640
062220	Others	51	-	-	-
07	**Health**		**4,554.511**	**16,859.751**	**10,953.411**
073	**Hospital Services**		**2,544.840**	**3,932.327**	**5,390.024**
0731	**General Hospital Services**		**2,544.840**	**3,932.327**	**5,390.024**
073101	General Hospital Services	54	2,310.222	1,638.533	3,055.166
073101	General Hospital Services	57	-	438.799	570.180
073101	General Hospital Services	60	75.297	119.549	123.055
073101	General Hospital Services	60	1.740	812.468	300.000
073101	General Hospital Services	60	-	-	652.468
073102	District Headquarter Hospitals	54	124.000	362.700	
073201	Special Hospital (Mental hospital)	54	33.581	316.832	495.709
073301	Mother and Child health	54	-	243.446	193.446
074	**Public Health Services**		**959.533**	**716.941**	**5,170.905**
0741	**Public Health Services**		**959.533**	**716.941**	**5,170.905**
074101	Anti-malaria	57	950.000	-	413.000
074106	Population Welfare Measures	54	-	-	579.424
074107	Population Welfare Measures	54	-	-	-
074120	Other (Health Facilities and Preventive Measures)	59	-	700.000	4,172.000
074120	Other (Health Facilities and Preventive Measures)	60	9.533	16.941	6.481
076	**Administration**		**1,050.138**	**12,210.483**	**392.482**
0761	**Administration**		**1,050.138**	**12,210.483**	**392.482**
076101	Administration	54	-	210.482	140.482

XIII. Details of Development Capital Expenditure

R

Function Code	Description	Demand No.	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25
076101	Administration	59	1,050.138	12,000.001	252.000
08	**Recreation, Culture and Religion**		**4,030.153**	**11,283.641**	**12,083.619**
081	**Recreation and Sporting Services**		**4,015.310**	**11,245.186**	**11,992.564**
0811	**Recreation and Sporting Services**		**4,015.310**	**11,245.186**	**11,992.564**
081101	Stadium and Sports Complexes	50	1,365.976	3,261.998	3,618.194
081101	Stadium and Sports Complexes	60	492.282	674.700	654.700
081120	Others	50	310.655	1,792.004	1,638.728
081120	Others	59	1,759.528	5,000.000	5,600.000
081120	Others	60	86.869	516.484	480.942
083	**Broadcasting, Publishing**		**8.717**	**32.000**	**34.800**
0831	**Broadcasting, Publication**		**8.717**	**32.000**	**34.800**
083104	Public Relations	50	5.881	7.000	9.800
083104	Public Relations	60	2.836	25.000	25.000
084	**Religious Affairs**		**6.126**	**6.455**	**56.255**
0841	**Religious Affairs**		**6.126**	**6.455**	**56.255**
084104	Minority Affairs	60	6.126	6.455	56.255
09	**Education affairs and Services**		**13,360.867**	**24,028.825**	**24,767.530**
091	**Pre-Primary & Primary Edu. Affairs & Services**		**10,141.139**	**17,453.083**	**17,415.055**
0911	**Pre-Primary & Primary Edu. Affairs & Services**		**10,141.139**	**17,453.083**	**17,415.055**
091102	Primary	53	4,482.010	2,416.389	5,735.777
091102	Primary	59	1,331.055	11,200.000	8,293.040
091102	Primary	60	810.086	867.692	624.372
091102	Primary	60	805.940	1,499.000	673.764
091102	Primary	60	2,712.048	1,470.002	2,088.102
092	**Secondary Education Affairs and Services**		**697.103**	**3,438.498**	**1,023.409**
0921	**Secondary Education Affairs and Services**		**697.103**	**3,438.498**	**1,023.409**
092101	Secondary Education	53	677.103	1,051.513	1,023.409
092102	Administration	53	20.000	2,386.985	-
093	**Tertiary Education Affairs and Services**		**2,069.777**	**2,309.475**	**5,775.109**
0931	**Tertiary Education Affairs and Services**		**2,069.777**	**2,309.475**	**5,775.109**
093101	General Universities/Colleges/Institutes	53	822.751	-	3,065.029
093101	General Universities/Colleges/Institutes	60	138.439	365.018	365.018
093101	General Universities/Colleges/Institutes	60	232.410	200.000	339.522
093102	Prof./Tech. Universities/Colleges/ Institutes	50	280.434	801.502	946.275

XIII. Details of Development Capital Expenditure

R

Function Code	Description	Demand No.	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25
093102	Prof./Tech. Universities/Colleges/ Institutes	53	-	-	-
093102	Prof./Tech. Universities/Colleges/ Institutes	54	595.743	787.185	915.921
093102	Prof./Tech. Universities/Colleges/ Institutes	60	-	65.770	65.770
093102	Prof./Tech. Universities/Colleges/ Institutes	60	-	90.000	77.574
095	**Subsidiary Services to Education**		**55.685**	**134.199**	**34.189**
0951	**Subsidiary Services to Education**		**55.685**	**134.199**	**34.189**
095101	Archives Library and Museums	53	-	53.346	10.003
095101	Archives Library and Museums	59	-	0.010	-
095101	Archives Library and Museums	60	55.685	80.843	24.186
096	**Administration**		**397.163**	**693.570**	**519.768**
0961	**Administration**		**397.163**	**693.570**	**519.768**
096101	Secretariat/Policy/Curriculum	54	-	-	-
096101	Secretariat/Policy/Curriculum	53	397.163	693.570	519.768
10	**Social Protection**		**1,448.148**	**1,766.840**	**2,041.495**
107	**Administration**		**1,196.755**	**1,482.835**	**1,750.859**
1071	**Administration**		**1,196.755**	**1,482.835**	**1,750.859**
107101	Relief Measures	50	450.343	243.146	225.727
107102	Rehabilitation & Resettlement	50	528.940	1,078.702	1,364.145
107102	Rehabilitation & Resettlement	60	7.000	45.000	45.000
107102	Rehabilitation & Resettlement	60	194.485	100.000	100.000
107104	Administration	50	15.987	15.987	15.987
108	**Others**		**251.393**	**284.005**	**290.636**
1081	**Others**		**251.393**	**284.005**	**290.636**
108101	Social Welfare Measures	50	251.393	284.005	290.636
	Total Development Expenditure (Revenue & Capital)		**162,405.316**	**416,283.149**	**447,205.000**

:s. in million

Budget Estimates 2025-26
484,043.520
145,307.902
45,600.000
45,600.000
39,000.000
6,600.000
99,707.902
99,281.211
33,805.210
-
22,736.001
-
42,740.000
426.691
342.691
-
84.000
59.368
59.368
59.368
59.368
197,022.438
338.000
338.000
229.000
109.000
49,489.178
14,734.354
4,214.177
-
223.903
428.630
145.801
1,400.000

Rs. in million
Budget Estimates 2025-26
0.001
-
-
1,665.570
6,220.840
0.001
95.430
340.001
34,736.006
20,194.103
-
10,024.001
1,452.422
-
3,065.480
10.008
10.008
-
8.810
-
8.810
29,162.802
29,162.802
2,883.548
15.000
24,360.001
258.002
1,646.251
358.395
358.395
-
35.000
20.995
302.400

Rs. in million

Budget Estimates 2025-26
-
117,674.063
106,125.333
400.001
-
-
10.000
35,208.210
115.000
8,347.270
51,257.494
938.400
9,848.958
11,548.730
9,269.392
232.175
70.219
124.004
1,518.757
334.183
-
14,189.542
13,484.222
13,484.222
8,109.835
200.000
-
2,520.000
1,024.387
1,630.000
705.320
705.320
705.320
58,779.331
58,779.331
49,027.570

Rs. in million

Budget Estimates 2025-26
13,021.286
20,258.000
5,096.000
10,652.284
9,751.761
4,106.701
455.339
200.000
-
4,518.621
471.100
-
29,061.070
7,116.351
7,116.351
3,294.695
67.554
507.762
372.315
2,269.179
250.002
354.844
14,589.861
14,589.861
579.105
640.750
10.001
13,060.002
300.003
7,354.858
7,354.858
86.058

Rs. in million

Budget Estimates 2025-26
7,268.800
17,465.582
17,344.621
17,344.621
4,998.647
926.000
2,097.665
8,400.000
922.309
28.001
28.001
0.001
28.000
92.960
92.960
92.960
19,452.206
12,262.778
12,262.778
3,444.237
5,040.001
711.905
261.800
2,804.835
1,514.651
1,514.651
1,514.651
-
4,689.814
4,689.814
1,737.953
255.843
330.000
687.365

₹s. in million
Budget Estimates 2025-26
18.651
1,640.001
20.000
0.001
128.771
128.771
69.404
0.001
59.366
856.192
856.192
-
856.192
2,706.081
2,396.080
2,396.080
45.000
1,658.729
582.351
110.000
-
310.001
310.001
310.001
547,000.000

XIV. Summary of ADP Resources

Rs. in million

Description	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
A.D.P RESOURCES				
1 Internal Resources(i+ii)	**90,000.942**	**306,411.134**	**253,459.913**	**434,072.090**
(i) Provincial Contribution.	**62,949.135**	**244,000.134**	**194,228.486**	**391,179.200**
Net Revenue Account	87,831.040	284,110.134	232,132.486	431,279.200
Net Capital Account-I	(24,881.905)	(40,110.000)	(37,904.000)	(40,100.000)
(ii) Federal Assistance - Cash Grants	**27,051.807**	**62,411.000**	**59,231.427**	**42,892.890**
Federal Development Grants	27,051.807	62,411.000	59,231.427	42,892.890
2 External Resources	**65,607.854**	**130,586.015**	**112,144.087**	**177,188.002**
Foreign Projects Assistance	**65,607.854**	**130,586.015**	**112,144.087**	**177,188.002**
w/o Loans	63,853.700	120,353.011	106,743.091	164,077.891
Foreign Loans (NMDs)	-	2,400.000	140.000	1,176.001
Grants	1,754.154	6,334.004	3,596.266	7,752.310
Foreign Grants (NMDs)	-	1,499.000	1,664.730	4,181.800
3 Financing from Cash Balance/W&M Facility	**-**	**-**	**-**	**-**
Gross Resources	**155,608.796**	**436,997.149**	**365,604.000**	**611,260.092**
Gross size of ADP	**162,405.316**	**416,283.149**	**447,205.000**	**547,000.000**
Resource Gap (Deficit/Surplus)	**(6,796.520)**	**20,714.000**	**(81,601.000)**	**64,260.092**

XV. Current Capital Expendliture (Account No.I & II)

Rs. in million

Function Code	Description	Demand No	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
CURRENT CAPITAL EXPENDITURE - ACCOUNT I			**25,061.964**	**71,660.000**	**50,965.000**	**50,350.000**
01	**General Public Service**		**25,061.964**	**71,660.000**	**50,965.000**	**50,350.000**
011	**Executive and legislative organs, financial and fiscal affairs, external affairs**		**24,815.298**	**71,300.000**	**47,500.000**	**50,000.000**
0114	**Foreign Debt Management**		**24,782.474**	**40,000.000**	**35,000.000**	**40,000.000**
011403	*Repayment of Principal Foreign Debt -Charged*	*C Nil*	*24,782.474*	*40,000.000*	35,000.000	*40,000.000*
0115	**Demestic Debt Management**		**32.824**	**31,300.000**	**12,500.000**	**10,000.000**
011505	*Repayment of Principal Domestic Debt Payable to Federal Govt.*	*C Nil*	*32.824*	*31,300.000*	*10,000.000*	*10,000.000*
011505	*Repayment to PDA Via Transport (Supp)*		-	-	*2,500.000*	-
	Transfers		**246.666**	**360.000**	**3,465.000**	**350.000**
0142	**Transfers (Others)**		**246.666**	**360.000**	**3,465.000**	**350.000**
014203	Govt Servants	48	246.666	300.000	300.000	349.000
014301	Loan to Financial Institutions	48	-	60.000	3,165.000	1.000
	Net Current Capital Account-I		**(24,881.905)**	**(40,110.000)**	**(37,904.000)**	**(40,100.000)**
CURRENT CAPITAL EXPENDITURE - ACCOUNT II			**68,973.176**	**103,080.472**	**103,059.358**	**113,475.681**
	General Public Service		**68,973.176**	**103,080.472**	**103,059.358**	**113,475.681**
041	**General Economic, Commercial and Labour affairs**		**68,973.176**	**103,080.472**	**103,059.358**	**113,475.681**
0414	**State Trading**		**68,973.176**	**103,080.472**	**103,059.358**	**113,475.681**
041401	Food (Wheat) - Voted	49	68,903.045	*102,826.856*	*102,797.774*	113,093.288
041401	*Food (Wheat) - Charged*	*66*	*61.805*	244.477	255.274	*370.907*
041407	Others	49	8.326	9.139	6.310	11.486
	Net Current Capital Account-II		**(68,973.176)**	**(35,001.550)**	**(243.358)**	**(286.681)**

XVI. Public Account Receipts

Rs. in million

	Description	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
F	**ASSETS**	**(1,231,771.760)**	**(918,010.000)**	**(1,447,005.000)**	**(1,559,010.000)**
F01	**Cash and Bank Balances**	**(1,216,711.058)**	**(890,000.000)**	**(1,430,000.000)**	**(1,535,000.000)**
F011	**Balance with State Bank of Pakistan**	**(1,216,711.058)**	**(890,000.000)**	**(1,430,000.000)**	**(1,535,000.000)**
F01101	Non Food Account	(1,140,234.673)	(850,000.000)	(1,400,000.000)	(1,500,000.000)
F01102	Food Account	(76,476.385)	(40,000.000)	(30,000.000)	(35,000.000)
F02	**Receivable**	**(15,060.702)**	**(28,010.000)**	**(17,005.000)**	**(24,010.000)**
F021	**Loan and Advances**	**(15,060.702)**	**(28,010.000)**	**(17,005.000)**	**(24,010.000)**
F02109	Account of Other Department	(10,000.000)	(21,000.000)	(10,000.000)	(15,000.000)
F02113	Account with Government Servants	(5,059.411)	(7,000.000)	(7,000.000)	(9,000.000)
F02119	O.B Advances (Civil)	(1.291)	(10.000)	(5.000)	(10.000)
(A)	**Total Assets Receipts**	**(1,231,771.760)**	**(918,010.000)**	**(1,447,005.000)**	**(1,559,010.000)**
	Assets Payments	**1,209,419.909**	**1,030,010.000**	**1,560,010.000**	**1,720,015.000**
		(2,441,191.669)	(1,948,020.000)	(3,007,015.000)	(3,279,025.000)
G	**LIABILITIES**	**(725,256.195)**	**(1,360,428.000)**	**(2,212,734.000)**	**(2,393,482.000)**
G01	**Current Liabilities**	**(58,561.234)**	**(755,435.000)**	**(1,502,390.000)**	**(1,623,805.000)**
G011	**Cheque Clearing Account**	**(715,671.459)**	**(705,435.000)**	**(802,390.000)**	**(833,805.000)**
G01112	Cheques Pay:Clear:A/C (Food A/C) SBP	(66,933.764)	(60,000.000)	(21,000.000)	(22,000.000)
G01132	Cheques Pay:Clear:A/C (Non-Food A/C) SBP	(202,851.804)	(210,000.000)	(250,000.000)	(260,000.000)
G01133	Tr. Pay:Clear:A/C (Non-Food A/C). SBP	(247.314)	(250.000)	(350.000)	(400.000)
G01135	Cheques Pay:Clear:A/C (Non-Food A/C) SBP	(24.508)	(35.000)	(10.000)	(15.000)
G01137	Tr. Pay:Clear:A/C (TMAs Account) SBP	-	-	(30.000)	(40.000)
G01142	Cheques Pay:Clear:A/C (Food A/C) NBP	(2,760.107)	(5,000.000)	(700.000)	(1,000.000)
G01147	Cheques Pay:Clear:A/C (Non-Food)	(381,905.422)	(330,000.000)	(440,000.000)	(450,000.000)
G01190	Special Drawing Account Cheques	(139.227)	(150.000)	(300.000)	(350.000)
G01191	Assignment Accounts Cheques	(60,809.313)	(100,000.000)	(90,000.000)	(100,000.000)
G012	**Others**	**657,110.225**	**(50,000.000)**	**(700,000.000)**	**(790,000.000)**
G01201	Outstanding Commitents	657,110.225	(50,000.000)	(700,000.000)	(790,000.000)

XVI. Public Account Receipts

Rs. in million

		Description	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
G05		**Control Accounts**	**(406,263.645)**	**(320,011.000)**	**(410,001.000)**	**(433,002.000)**
	G051	**Miscellaneous**	**(406,263.645)**	**(320,011.000)**	**(410,001.000)**	**(433,002.000)**
	G05105	Wages Clearing Account	(375,861.945)	(300,000.000)	(400,000.000)	(420,000.000)
	G05106	Inter Provincial Settlement Account	-	-	-	-
	G05107	Adjusting Account between Federal and Provincial Governments	(0.217)	(1.000)	(1.000)	(2.000)
	G05110	State Bank Suspense	(28,902.781)	(20,000.000)	(9,000.000)	(11,000.000)
	G05111	District Accounts Office Suspense	(1,498.702)	(10.000)	(1,000.000)	(2,000.000)
G06		**Trust Account Fund**	**(33,300.012)**	**(33,500.000)**	**(35,650.000)**	**(43,300.000)**
	G061	**Provident Fund**	**(22,775.305)**	**(22,700.000)**	**(24,250.000)**	**(30,300.000)**
	G06103	General Provident Fund (Civil)	(20,205.108)	(20,000.000)	(21,000.000)	(25,000.000)
	G06106	General Provident Fund (Forest)	(200.705)	(200.000)	(250.000)	(300.000)
	G06123	Contributory Provident Fund	(2,369.492)	(2,500.000)	(3,000.000)	(5,000.000)
	G062	**Benevolent Fund**	**(6,048.940)**	**(6,000.000)**	**(6,500.000)**	**(7,000.000)**
	G06214	Provincial Government Employees Benevolent Fund	(6,048.940)	(6,000.000)	(6,500.000)	(7,000.000)
	G063	**Welfare Fund**	**(4,475.767)**	**(4,800.000)**	**(4,900.000)**	**(6,000.000)**
	G06312	Police Welfare Fund KPK	(780.304)	(800.000)	(900.000)	(1,000.000)
	G06317	Retirement Benefit and Death Compensation	(3,695.463)	(4,000.000)	(4,000.000)	(5,000.000)
G10		**Trust Account -Other**	**(139,970.679)**	**(141,720.000)**	**(139,620.000)**	**(152,841.000)**
	G101	**Account Of Other Department**	**(30,062.907)**	**(33,800.000)**	**(28,010.000)**	**(35,030.000)**
	G10107	Deposit of Department of Mineral Development	(763.374)	(800.000)	(10.000)	(30.000)
	G10113	Public works\PakistanPWD Deposits	(21,399.385)	(18,000.000)	(18,000.000)	(23,000.000)
	G10131	Forest Cheques	(7,900.148)	(15,000.000)	(10,000.000)	(12,000.000)
	G103	**Other Deposits and Reserves**	**(239.368)**	**(300.000)**	**(200.000)**	**(300.000)**
	G10304	Zakat Collection Account	(239.368)	(300.000)	(200.000)	(300.000)
	G104	**Other Remittances**	**(109,668.404)**	**(107,620.000)**	**(111,410.000)**	**(117,511.000)**
	G10402	Forest Remittances	(679.879)	(600.000)	(400.000)	(500.000)
	G10407	PWD Remittances	-	-	-	-
	G10408	Remittances into Treasuries	(10,664.348)	(7,000.000)	(16,000.000)	(17,000.000)
	G10419	Exchange Account Between Civil & Defnce	(11.764)	(20.000)	(10.000)	(11.000)
	G10429	Internal Cheqque (Public Works)	(98,312.413)	(100,000.000)	(95,000.000)	(100,000.000)

XVI. Public Account Receipts

Rs. in million

		Description	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
G11		**Special Deposit - Investment**	**(24,279.696)**	**(29,990.000)**	**(26,200.000)**	**(28,350.000)**
	G112	**Other Deposits Account**	**(24,279.696)**	**(29,990.000)**	**(26,200.000)**	**(28,350.000)**
	G11212	Deposits of Sugar Cane Development Cess Fund	-	-	-	-
	G11213	Deposits of Historical Mosque Fund	(142.394)	(180.000)	(200.000)	(250.000)
	G11215	Revenue Deposits	(13,532.323)	(20,000.000)	(10,000.000)	(11,000.000)
	G11217	Personal Deposits	(9,864.991)	(9,000.000)	(15,000.000)	(16,000.000)
	G11227	Unclaimed Deposit.	(99.986)	(10.000)	(150.000)	(200.000)
	G11290	Serurities Deposits from Contractor/Sipploes	(640.002)	(800.000)	(850.000)	(900.000)
G12	**Special Deposit-Fund**		**(62,880.929)**	**(79,772.000)**	**(98,873.000)**	**(112,184.000)**
	G121	**Relief Fund**	**(4.445)**	**(2.000)**	**(3.000)**	**(4.000)**
	G12138	CM Flood Relief Fund	(1.178)	(1.000)	(2.000)	(3.000)
	G12168	CM Relief Fund Turkiya Syria Earth Quik	(3.267)	(1.000)	(1.000)	(1.000)
	G122	**Welfare Fund**	**(445.741)**	**(500.000)**	**(500.000)**	**(600.000)**
	G12223	Education Emp Foundation	(445.741)	(500.000)	(500.000)	(600.000)
	G127	**Other Fund**	**(62,430.743)**	**(79,270.000)**	**(98,370.000)**	**(111,580.000)**
	G1270A	Funds for Burns Center	-	(100.000)	-	-
	G1270B	Funds for Peshawar Cardiology	(2,410.590)	(3,000.000)	(3,500.000)	(4,000.000)
	G1270E	Reseve Fund for MTI Bacha Khan Swabi	(1,124.389)	(13,000.000)	(5,000.000)	(4,500.000)
	G1270F	Reserve Fund for MTI Gajju Khan Swabi	(406.878)	(1,300.000)	(1,300.000)	(1,500.000)
	G1270M	PDMA (Khyber Pakhtunkha) Fund	(3,193.504)	(4,000.000)	(5,000.000)	(6,000.000)
	G1270N	Khyber Pakhtunkha Highway Authority	(5,727.832)	(7,000.000)	(9,000.000)	(10,000.000)
	G1270O	Khyber Pakhtunkha Housing Authority	(42.949)	(70.000)	(70.000)	(80.000)
	G1270Q	Peshawar Development Authority	(252.789)	(100.000)	(6,000.000)	(7,000.000)
	G12713	Incom Tax Deduction of Salaries	(8,989.960)	(9,000.000)	(17,000.000)	(18,000.000)
	G12766	Funds for LRH Peshawar	(6,765.307)	(7,000.000)	(9,000.000)	(10,000.000)
	G12767	Funds for KTH Peshwar	(4,855.400)	(6,000.000)	(7,000.000)	(8,000.000)
	G12770	Funds for Hayatabad Medical Complex	(4,976.070)	(5,000.000)	(8,000.000)	(9,000.000)
	G12771	Funds for Post Graduate Medical Institute Peshawar	(7,310.465)	(7,000.000)	(9,000.000)	(10,000.000)
	G12772	Funds for Ayub Medical College Abbottabad	(2,761.155)	(4,500.000)	(2,500.000)	(3,000.000)
	G12773	Funds for Ayub Medical College Abbottabad	(5,745.960)	(5,000.000)	(5,500.000)	(6,000.000)

XVI. Public Account Receipts

Rs. in million

		Description	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
	G12778	Funds for Khyber Girls Medical College Hayatabad	(1,040.548)	(1,000.000)	(1,500.000)	(2,000.000)
	G12788	Funds for Mardan Medical Complex	(2,253.127)	(2,000.000)	(3,000.000)	(4,000.000)
	G12792	Fund for khalifa Gul Nawaz Teaching Hospital Bannu	(1,122.521)	(1,100.000)	(2,000.000)	(2,500.000)
	G12794	Funds for DHQ Teaching Hospital D.I.Khan	(1,789.131)	(1,500.000)	(2,000.000)	(3,000.000)
	G12795	Fund for Mufti Mehmmod Memorial Teaching Hospital	(1,662.168)	(1,600.000)	(2,000.000)	(3,000.000)
H01		**Equities**	**-**	**4,000.000**	**-**	**7,000.000**
	H011	**Equities**	**-**	**4,000.000**	**-**	**7,000.000**
	H01101	Residual Equity	-	4,000.000	-	7,000.000
					-	-
		(B) Gross Liabilities Receipts exclud. Prov. Fund	(702,480.890)	(1,337,728.000)	(2,188,484.000)	(2,363,182.000)
		Liabilities payments & Equities exclud. Prov. Fund	2,061,464.727	1,774,720.000	(2,191,734.000)	(2,368,482.000)
		Net Liabilities Receipts & Equities excl. Prov. Fund	**(2,763,945.617)**	**(3,112,448.000)**	**3,250.000**	**5,300.000**
		(C) Gross Provident Fund Receipt	(33,300.012)	(33,500.000)	(35,650.000)	(43,300.000)
		Provident Fund Payments	16,355.317	18,800.000	19,300.000	25,500.000
		Net Provident Fund Receipts	**(49,655.329)**	**(52,300.000)**	**(54,950.000)**	**(68,800.000)**
		Gross Public Account Receipts	**(1,957,027.955)**	**(2,274,438.000)**	**(3,659,739.000)**	**(3,945,492.000)**
		Gross Public Account Payments	**3,287,239.953**	**2,823,530.000**	**3,813,541.000**	**4,503,735.000**
		Net Public Account Receipts	**(1,330,211.998)**	**(549,092.000)**	**(153,802.000)**	**(558,243.000)**

XVII. Public Account Expenditure

Rs. in million

	Description	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
F	**ASSETS**	**1,209,419.909**	**1,030,010.000**	**1,560,010.000**	**1,720,015.000**
F01	**Cash and Bank Balances**	**1,209,417.510**	**980,000.000**	**1,510,000.000**	**1,665,000.000**
F011	**Balance with State Bank of Pakistan**	**1,209,417.510**	**980,000.000**	**1,510,000.000**	**1,665,000.000**
F01101	Non Food Account	1,134,941.211	970,000.000	1,500,000.000	1,650,000.000
F01102	Food Account	74,476.299	10,000.000	10,000.000	15,000.000
F02	**Receivable**	**2.399**	**50,010.000**	**50,010.000**	**55,015.000**
F021	**Loan and Advances**	**2.399**	**50,010.000**	**50,010.000**	**55,015.000**
F02109	Account of Other Department	-	30,000.000	30,000.000	25,000.000
F02113	Account with Government Servants	-	20,000.000	20,000.000	30,000.000
F02119	OB Advances (Civil)	2.399	10.000	10.000	15.000
G	**LIABILITIES**	**2,072,760.633**	**1,793,525.000**	**2,258,531.000**	**2,789,220.000**
G01	**Current Liabilities**	**1,372,622.941**	**1,139,510.000**	**1,484,880.000**	**1,824,560.000**
G011	**Cheque Clearing Account**	**715,518.247**	**619,510.000**	**784,880.000**	**974,560.000**
G01112	Cheques Pay:Clear:A/C (Food A/C) SBP	66,933.764	6,000.000	21,000.000	30,000.000
G01132	Cheques Pay:Clear:A/C (Non-Food A/C) SBP	202,783.687	190,000.000	270,000.000	330,000.000
G01133	Tr. Pay:Clear:A/C (Non-Food A/C). SBP	264.965	300.000	350.000	400.000
G01135	Cheques Pay:(Non-Food A/C). SBP	24.509	80.000	80.000	100.000
G01137	Tr. Pay:Clear:A/C (TMAs Account) SBP	-	-	50.000	60.000
G01142	Cheques Pay:Clear:A/C (Food A/C) NBP	2,759.964	3,000.000	3,000.000	3,500.000
G01147	Cheques Pay:Clear:A/C (Non-Food)	380,632.002	350,000.000	400,000.000	500,000.000
G01175	Cheques Pay:Clear:A/C (District Account) SBP	-	-	-	-
G01190	Special Drawing Account Cheques	135.582	130.000	400.000	500.000
G01191	Assignment Account Cheques	61,983.774	70,000.000	90,000.000	110,000.000
G012	**Others**	**657,104.694**	**520,000.000**	**700,000.000**	**850,000.000**

XVII. Public Account Expenditure

Rs. in million

	Description	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
G01201	Outstanding Commitments	657,104.694	520,000.000	700,000.000	850,000.000
G05	**Control Accounts**	**411,567.200**	**360,100.000**	**411,000.000**	**520,000.000**
G051	**Miscellaneous**	**411,567.200**	**360,100.000**	**411,000.000**	**520,000.000**
G05105	Wages Clearing Account	375,998.369	350,000.000	400,000.000	500,000.000
G05106	Inter Provincial Settlement Account	-	-	-	-
G05107	Adjusting Account between Federal and Provincial Governments	-	-	-	-
G05110	State Bank Suspense	33,842.591	10,000.000	10,000.000	18,000.000
G05111	District Accounts Office Suspense	1,726.240	100.000	1,000.000	2,000.000
G06	**Trust Account Fund**	**27,482.424**	**31,150.000**	**32,300.000**	**42,000.000**
G061	**Provident Fund**	**16,355.317**	**18,800.000**	**19,300.000**	**25,500.000**
G06103	General Provident Fund	13,389.174	16,000.000	16,000.000	20,000.000
G06106	General Provident Fund (Forest)	215.620	300.000	300.000	500.000
G06123	Contributory Provident Fund	2,750.523	2,500.000	3,000.000	5,000.000
G062	**Benevolent Fund**	**6,582.867**	**7,000.000**	**7,000.000**	**8,500.000**
G06214	Federal Government Employees Benevolent Fund	6,582.867	7,000.000	7,000.000	8,500.000
G063	**Welfare Funds**	**4,544.240**	**5,350.000**	**6,000.000**	**8,000.000**
G06312	Police Welfare Fund KPK	785.746	850.000	1,000.000	1,000.000
G06317	Retirement Benefit and Death Compensation	3,758.494	4,500.000	5,000.000	7,000.000
G10	**Trust Account -Other**	**162,515.283**	**122,915.000**	**170,051.000**	**193,810.000**
G101	**Account Of Other Department**	**50,591.588**	**26,900.000**	**59,050.000**	**67,500.000**
G10107	Deposit of Department of Mineral Development	187.183	900.000	50.000	500.000
G10113	Public works\PakistanPWD Deposits	42,836.516	18,000.000	50,000.000	55,000.000
G10131	Forest Cheques	7,567.889	8,000.000	9,000.000	12,000.000
G103	**Other Deposits and Reserves**	**306.362**	**300.000**	**300.000**	**500.000**

XVII. Public Account Expenditure

Rs. in million

	Description	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
G10304	Zakat Collection Account	306.362	300.000	300.000	500.000
G104	**Other Remittances**	**111,617.333**	**95,715.000**	**110,701.000**	**125,810.000**
G10402	Forest Remittances	676.948	700.000	700.000	800.000
G10407	PWD Remittances	-	-	-	-
G10408	Remittances into Treasuries	10,874.490	5,000.000	15,000.000	20,000.000
G10418	Exchange account between Civil and civil	-	-	-	-
G10419	Exchange Account Between Civil & Defnce	1.916	15.000	1.000	10.000
G10429	Internal Cheqque (Public Works)	100,063.979	90,000.000	95,000.000	105,000.000
G11	**Special Deposit - -Investment**	**33,200.329**	**42,600.000**	-	-
G112	**Other Deposits Account**	**33,200.329**	**42,600.000**	**43,600.000**	**70,900.000**
G11215	Revenue Deposits	22,472.804	30,000.000	30,000.000	50,000.000
G11216	Civil and Criminal Courts Deposit		-	-	-
G11217	Personal Deposits	10,194.321	12,000.000	13,000.000	20,000.000
G11227	Unclaimed Deposit.	66.449	100.000	100.000	200.000
G11290	Serurities Deposits from Contractor/Sipploes	466.755	500.000	500.000	700.000
G12 Special Deposit-Fund		**65,372.456**	**97,250.000**	**116,700.000**	**137,950.000**
G121	**Relief Fund**	**0.015**	**-**	**-**	**-**
G12138	CM Flood Relief Fund	0.010	-	-	-
G12168	CM Relief Fund Turkiya Syria Earth	0.005	-	-	-
G122	**Welfare Fund**	**467.666**	**350.000**	**400.000**	**450.000**
G12223	Education Emp Foundation	467.666	350.000	400.000	450.000
G127	**Other Fund**	**64,904.775**	**96,900.000**	**116,300.000**	**137,500.000**
G1270A	Funds for Burns Center	-	300.000	-	-
G1270B	Funds for Peshawar Cardiology	2,358.549	3,000.000	5,000.000	7,000.000
G1270E	Reseve Fund for MTI Bacha Khan Swabi	1,143.315	10,000.000	10,000.000	12,000.000

XVII. Public Account Expenditure

Rs. in million

	Description	Accounts 2023-24	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
G1270F	Reserve Fund for MTI Gajju Khan Swabi	438.696	800.000	800.000	1,000.000
G1270M	PDMA (Khyber Pakhtunkha) Fund	2,970.335	2,000.000	5,000.000	7,000.000
G1270N	Khyber Pakhtunkha Highway Authority	8,320.924	7,000.000	7,500.000	9,000.000
G1270O	Khyber Pakhtunkha Housing Authority	746.859	11,000.000	1,000.000	1,500.000
G1270Q	Peshawar Development Authority	2,018.017	100.000	8,000.000	9,000.000
G12713	Incom Tax Deduction of Salaries	8,471.502	8,000.000	16,000.000	18,000.000
G12766	Funds for LRH Peshawar	6,651.209	7,500.000	9,000.000	10,000.000
G12767	Funds for KTH Peshwar	4,809.319	6,000.000	6,000.000	7,000.000
G12770	Funds for Hayatabad Medical Complex	4,727.692	6,000.000	7,000.000	8,000.000
G12771	Funds for Post Graduate Medical Institute Peshawar	7,813.927	7,000.000	9,000.000	10,000.000
G12772	Funds for Ayub Medical College Abbottabad	1,770.795	1,900.000	2,500.000	3,000.000
G12773	Funds for Ayub Medical College Abbottabad	4,672.803	5,000.000	5,500.000	6,000.000
G12778	Funds for Khyber Girls Medical College Hayatabad	1,024.184	1,000.000	1,500.000	2,000.000
G12788	Funds for Mardan Medical Complex	2,240.721	2,000.000	3,000.000	4,000.000
G12792	Fund for khalifa Gul Nawaz Teaching Hospital Bannu	1,503.251	15,000.000	15,000.000	16,000.000
G12794	Funds for DHQ Teaching Hospital D.I.Khan	1,212.126	1,500.000	3,000.000	5,000.000
G12795	Fund s for Mufti Mehmood Memorial Teaching Hospital	2,010.551	1,800.000	1,500.000	2,000.000
H	**EQUITIES**	**5,059.411**	**(5.000)**	**(5,000.000)**	**(5,500.000)**
H01	**Equities**	**5,059.411**	**(5.000)**	**(5,000.000)**	**(5,500.000)**
H011	**Equities**	**5,059.411**	**(5.000)**	**(5,000.000)**	**(5,500.000)**
H01101	Residual Equity	5,059.411	(5.000)	(5,000.000)	(5,500.000)
	Public Account Expenditure (F + G)	**3,287,239.953**	**2,823,530.000**	**3,813,541.000**	**4,503,735.000**

XVIII. SECTOR WISE DEVELOPMENT EXPENDITURE ABSTRACT 2025-26

Rs. in million

Sector	2024-25		2025-26		
	BE	RE	ADP	FPA	Total
3% NFC Other Provinces Share Unfunded	39,286.000	39,286.000	42,740.000	-	42,740.000
AGRICULTURE	15,989.844	17,957.243	7,251.442	5,614.178	12,865.620
AUQAF, HAJJ, RELIGIOUS & MINORITY AFFAIRS	1,164.682	1,269.682	1,563.961	-	1,563.961
BOARD OF REVENUE	1,505.656	1,735.656	1,631.997	-	1,631.997
DRINKING WATER & SANITATION	7,476.503	11,308.503	10,859.223	2,520.000	13,379.223
ELEMENTARY AND SECONDARY EDUCATION	23,282.673	24,391.387	13,513.127	5,301.801	18,814.928
ENERGY AND POWER	30,267.183	14,209.869	4,797.802	24,360.001	29,157.803
ENVIRONMENT	67.173	67.173	93.261	-	93.261
Establishment & Administration	756.785	906.787	1,219.705	-	1,219.705
EXCISE TAXATION & NORCOTICS CONTROL	177.602	97.602	248.181	-	248.181
FINANCE	2,440.003	193.003	23.002	13,496.000	13,519.002
FOOD	308.998	308.998	338.001	-	338.001
FORESTRY	3,984.283	4,129.978	4,239.615	705.320	4,944.935
HEALTH	32,486.412	28,280.297	27,240.244	20,328.802	47,569.046
HIGHER EDUCATION	4,674.894	6,136.897	6,274.241	-	6,274.241
HOME	6,525.907	8,853.354	6,997.224	-	6,997.224
HOUSING	302.007	1,102.007	817.463	-	817.463
INDUSTRIES	2,224.164	2,311.163	2,853.865	302.400	3,156.265
INFORMATION	71.502	85.002	81.007	-	81.007
LABOUR	152.940	177.939	210.430	-	210.430
LAW& JUSTICE	2,146.903	3,286.403	6,460.661	-	6,460.661
Livestock & Dairy Development	2,718.719	3,054.463	4,078.871	0.001	4,078.872
LOCAL GOVERNMENT	3,387.989	2,452.960	5,978.676	200.000	6,178.676
MINES AND MINERALS	217.663	247.662	290.173	-	290.173
MULTI SECTORAL DEVELOPMENT	65,920.539	58,550.537	54,279.801	14,663.601	68,943.402
POPULATION WELFARE	499.000	498.998	646.270	-	646.270
Public Private Partnership	224.000	24.000	250.000	-	250.000
RELIEF & REHABILITATION	1,640.689	2,742.927	3,200.214	-	3,200.214
ROADS	46,622.670	68,740.183	53,641.613	51,257.494	104,899.107
ROYALTIES & CESS DEVELOPMENT	-	-	6,500.840	-	6,500.840
SOCIAL WELFARE	1,338.916	1,308.919	1,785.737	-	1,785.737
SPORTS TOURISM ARCHAEOLOGY CULTURE AND YOUTH AFFAIR	6,630.572	7,206.257	8,883.000	-	8,883.000
ST&IT	1,667.955	1,207.955	1,548.590	84.000	1,632.590
Tourism	8,282.883	8,872.871	4,466.126	8,400.001	12,866.127
TRANSPORT	104.188	126.188	1,285.195	-	1,285.195
URBAN DEVELOPMENT	23,100.057	31,614.880	9,345.238	19,020.400	28,365.638
Urban Policy Unit	500.000	285.600	-	910.000	910.000
WATER	21,724.061	28,776.251	25,105.204	10,024.001	35,129.205
Total ADP (Inc FPA)	**359,872.015**	**381,805.594**	**320,740.000**	**177,188.000**	**497,928.000**
TEHSILS ADP	30,000.000	36,600.000	45,600.000	-	45,600.000
Total ADP (Prov+Distt)	**389,872.015**	**418,405.594**	**366,340.000**	**177,188.000**	**543,528.000**
SPECIAL PROGRAMME (PSDP)					
AGRICULTURE	1,649.639	2,226.153	-	-	-
BUILDING	-	218.512	458.187	-	458.187
DRINKING WATER & SANITATION	130.700	130.700	-	-	-
ENERGY AND POWER	871.334	960.294	15.000	-	15.000
FORESTRY	2,163.591	2,163.591	-	-	-
HEALTH	3,284.610	3,715.991	1,018.974	-	1,018.974
LOCAL GOVERNMENT	-	590.505	926.439	-	926.439
MULTI SECTORAL DEVELOPMENT	87.133	245.283	-	-	-
ROADS	11,776.049	11,952.049	1,053.400	-	1,053.400
WATER	6,448.078	6,596.328	-	-	-
Total PSDP	**26,411.134**	**28,799.406**	**3,472.000**	**-**	**3,472.000**
Total Development Budget	**416,283.149**	**447,205.000**	**369,812.000**	**177,188.000**	**547,000.000**

Annual Development Programme	229,286.000	269,661.507	320,740.000
Tehsil ADP	30,000.000	36,600.000	45,600.000
Foreign Project Assistance	130,586.015	112,144.087	177,188.000
Special Programme	26,411.134	28,799.406	3,472.000
Total	**416,283.149**	**447,205.000**	**547,000.000**

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

DEMAND NO	DEPARTMENTS	BUDGET ESTIMATES 2024-25	REVISED ESTIMATES 2024-25	POSTS 2025-26	BUDGET ESTIMATES 2025-26		
					SALARY	NON SALARY	TOTAL
1	PROVINCIAL ASSEMBLY	3,006.090	3,108.092	713	2,990.900	1,277.055	4,268
2	GENERAL ADMINISTRATION	7,920.725	9,375.910	3,121	4,936.631	4,614.731	9,551
3	FINANCE, TREASURIES AND LOCAL FUND AUDIT	3,784.966	3,591.338	1,562	2,233.931	2,132.231	4,366
4	PLANNING & DEVELOPMENT AND BUREAU OF STATISTICS	1,193.831	1,257.894	706	1,125.894	265.881	1,392
5	INFORMATION TECHNOLOGY	1,654.938	1,676.474	143	181.643	2,391.238	2,573
6	REVENUE & ESTATE	2,256.630	2,123.013	1,491	1,691.514	908.953	2,600
7	EXCISE, TAXATION & NARCOTICS CONTROL	1,673.058	1,565.064	1,623	1,594.769	308.133	1,903
8	HOME & TRIBAL AFFAIRS	2,774.751	3,041.918	1,911	2,406.055	1,229.408	3,635
9	JAILS & CONVICTS SETTLEMENT	6,951.888	8,540.458	6,468	4,594.549	4,287.160	8,882
10	POLICE	96,157.481	96,410.490	101,680	98,884.055	22,121.348	121,005
11	ADMIISTRATION OF JUSTICE	15,118.275	17,854.195	9,330	13,428.605	2,645.217	16,074
12	HIGHER EDUCATION, ARCHIVES & LIBRARIES	28,530.519	30,470.493	19,732	26,865.668	13,536.620	40,402
13	HEALTH	181,453.955	174,022.802	61,884	72,753.538	138,347.923	211,101
14	COMMUNICATION & WORKS	5,524.391	5,456.488	6,355	5,619.255	968.121	6,587
15	ROADS HIGHWAYS & BRIDGES (REPAIR) AND BUILDINGS &	6,134.600	9,068.886	-	-	7,837.000	7,837
16	PUBLIC HEALTH ENGINEERING	14,633.054	15,728.992	12,494	9,377.564	7,409.742	16,787
17	LOCAL GOVERNMENT *	7,785.337	10,657.605	198	498.667	13,103.005	13,602
18	AGRICULTURE	6,001.036	5,655.632	3,948	3,975.006	2,892.910	6,868
19	ANIMAL HUSBANDRY	3,915.887	4,020.277	2,856	2,667.854	2,014.353	4,682
20	CO-OPERATION	71.619	53.105	45	56.407	26.324	83
21	ENVIRONMENT & FORESTRY	4,811.558	5,276.970	6,989	4,633.445	591.070	5,225
22	FORESTRY (WILDLIFE)	1,539.700	1,766.168	1,708	1,352.400	333.027	1,685
23	FISHERIES	431.859	385.983	511	374.347	121.951	496
24	IRRIGATION	8,534.216	9,355.126	8,172	6,631.977	3,296.023	9,928
25	INDUSTRIES	968.129	856.195	740	805.083	1,135.037	1,940
26	MINERAL DEVELOPMENT AND INSPECTORATE OF MINES	1,687.460	2,098.395	1,404	1,094.271	978.738	2,073
27	STATIONERY AND PRINTING	340.485	330.702	235	184.314	198.604	383
28	POPULATION WELFARE	828.704	799.012	357	497.435	421.867	919
29	TECHNICAL EDUCATION AND MANPOWER	3,552.090	3,596.216	2,360	2,490.522	1,607.995	4,099
30	LABOUR	778.205	738.689	695	667.061	249.266	916
31	INFORMATION & PUBLIC RELATIONS	665.862	1,170.709	375	435.460	410.466	846
32	SOCIAL WELFARE, SPECIAL EDUCATION & WOMEN EMPOWERMENT	3,608.588	14,476.152	1,450	1,831.524	12,283.073	14,115
33	ZAKAT & USHER	480.041	461.375	375	459.000	103.469	562
34	PENSION	162,402.956	162,889.197	-	-	190,296.832	190,297
35	SUBSIDIES	25,199.013	25,799.008	-	-	10,600.012	10,600
36	GOVERNMENT INVESTMENT & COMMITTED	23,000.000	173,000.000	-	-	42,000.000	42,000
37	AUQAF, RELIGIOUS, MINORITY & HAJJ	2,550.583	2,646.905	49	86.121	2,420.321	2,506
38	SPORTS, CULTURE,TOURISM & MUSEUMS	741.241	1,370.792	548	651.428	415.746	1,067

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

DEMAND NO	DEPARTMENTS	BUDGET ESTIMATES 2024-25	REVISED ESTIMATES 2024-25	POSTS 2025-26	BUDGET ESTIMATES 2025-26		
					SALARY	NON SALARY	TOTAL
1	PROVINCIAL ASSEMBLY	3,006.090	3,108.092	713	2,990.900	1,277.055	4,268
39	TEHSIL GOVERNMENT NON SALARY	29,587.390	29,587.390	-	-	37,545.000	37,545
40	GRANT TO LOCAL COUNCILS	11,065.551	11,065.551	-	-	12,686.662	12,687
41	HOUSING	198.120	110.604	49	100.268	1,329.625	1,430
42	TEHSIL GOVERNMENT SALARY	263,072.910	263,072.910	298,349	288,608.933	-	288,609
43	INTER PROVINCIAL COORDINATION	98.135	103.899	56	93.328	21.390	115
44	ENERGY AND POWER	381.706	365.952	225	299.976	134.067	434
45	TRANSPORT & MASS TRANSIT	3,689.026	4,739.454	661	619.395	8,170.569	8,790
46	ELEMENTARY & SECONDARY EDUCATION	17,447.106	18,742.446	1,281	3,581.130	14,685.131	18,266
47	RELIEF REHABILITATION AND SETTLEMENT	11,335.664	11,265.956	7,442	5,180.129	6,966.169	12,146
62	COVID-19 CONTINGENCIES	300.000	300.000	-	-	330.000	330
64	VIABILITY GAP FUND	10.000	-	-	-	-	-
65	TOURISM	1,278.096	1,479.118	787	563.244	1,577.241	2,140
--	DEBT SERVICING (INTEREST PAYMENT)	44,300.000	41,300.000	-	-	48,300.000	48,300
TOTAL (REVENUE BUDGET)		1,021,427.424	1,192,830.000	571,078	577,123.296	627,526.704	1,204,650.000
CAPITAL EXPENDITURE							
48	LOANS AND ADVANCES	360.000	3,465.000	-	-	350.000	350.000
--	DEBT SERVICING (LOAN FROM FEDERAL GOVT DISCHARGED)	71,300.000	47,500.000	-	-	50,000.000	50,000.000
TOTAL (Capital Budget)		71,660.000	50,965.000	-	-	50,350.000	50,350.000
GRAND TOTAL (Revenue + Capital)		1,093,087.424	1,243,795.000	571,078	577,123.296	677,876.704	1,255,000.000
NEWLY MERGED AREAS (MDs)							
61	PROVINCIAL	89,955.983	88,327.552	68,921	56,842.044	43,806.556	100,648.600
61	DISTRICT	52,524.448	52,524.448	47,540	46,864.877	10,338.578	57,203.455
61	GRANT TO LOCAL COUNCILS	2,148.000	2,148.000	-	-	2,147.945	2,147.945
TOTAL NMAs		144,628.431	143,000.000	116,461	103,706.921	56,293.079	160,000.000
GRAND TOTAL (Provincial + MDs)		1,237,715.855	1,386,795.000	687,539	680,830.217	734,169.783	1,415,000.000
CAPITAL EXPENDITURE - FOOD (ACCOUNT-II)							
49	STATE TRADING IN FOOD GRAINS AND SUGAR	102,973.118	102,804.084	1,447	1,032.132	112,072.642	113,104.774
66	STATE TRADING IN FOOD GRAINS AND SUGAR	353.776	263.542	120	113.134	257.773	370.907
TOTAL Capital Budget (Account-II)		103,326.894	103,067.626	1,567	1,145.266	112,330.415	113,475.681

* Local Government Department is Administrative Department by service delivery institutions like TMA, VCS/NCs etc. These instituitions 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 2024-25	REVISED ESTIMATES 2024-25	POSTS 2025-26	BUDGET ESTIMATES 2025-26		
					SALARY	NON SALARY	TOTAL
61	GENERAL ADMINISTRATION	147.702	408.292	100	67.673	91.516	159.189
61	TREASURIES	129.064	100.527	114	139.313	5.744	145.057
61	FINANCE	8,871.962	4,621.891	78	2,548.383	8,027.208	10,575.591
61	PLANNING & DEVELOPMENT	315.991	373.497	295	403.370	5.651	409.021
61	BUREAU OF STATISTICS	7.374	4.922	10	6.967	0.430	7.397
61	REVENUE & ESTATE	13.384	84.873	8	12.247	3.341	15.588
61	EXCISE AND TAXATION DEPARTMENT	58.421	57.740	173	65.426	8.538	73.964
61	HOME & TRIBAL AFFAIRS	750.728	1,340.361	546	799.561	71.345	870.906
61	JAILS & CONVICTS SETTLEMENT	454.634	461.889	594	472.158	36.531	508.689
61	ADMIISTRATION OF JUSTICE	1,032.660	1,028.165	1,056	1,061.294	93.175	1,154.469
61	HIGHER EDUCATION, ARCHIVES & LIBRARIES	2,623.087	2,324.554	2,333	2,939.153	67.417	3,006.570
61	HEALTH	14,559.189	15,095.833	15,717	12,132.291	4,389.135	16,521.426
61	COMMUNICATION & WORKS	1,858.833	1,816.457	2,529	1,967.948	141.628	2,109.576
61	ROADS HIGHWAYS & BRIDGES (REPAIR)	233.905	233.981		-	250.978	250.978
61	BUILDINGS & STRUCTURES (REPAIR)	161.800	198.416		-	202.408	202.408
61	PUBLIC HEALTH ENGINEERING	1,579.091	1,845.645	2,492	1,498.344	310.399	1,808.743
61	LOCAL GOVERNMENT	84.127	96.825	66	91.631	25.644	117.275
61	AGRICULTURE	434.294	417.281	516	435.026	69.424	504.450
61	ANIMAL HUSBANDRY	471.968	537.956	151	138.029	390.069	528.098
61	FORESTRY (WILDLIFE)	1,482.846	1,420.419	2,036	1,548.255	130.671	1,678.926
61	FISHERIES	64.971	58.605	78	62.034	10.951	72.985
61	IRRIGATION	368.301	335.014	345	356.951	61.872	418.823
61	INDUSTRIES	41.785	40.001	56	41.916	4.851	46.767
61	MINERAL DEVELOPMENT AND INSPECTORATE OF MINES	153.200	174.972	295	168.352	23.877	192.229
61	POPULATION WELFARE	31.597	32.142	15	18.126	18.219	36.345
61	TECHNICAL EDUCATION AND MANPOWER	405.002	455.940	398	432.102	21.387	453.489
61	LABOUR	47.208	61.280	109	52.978	12.482	65.460
61	INFORMATION & PUBLIC RELATIONS	47.642	106.488	39	51.787	5.284	57.071
61	SOCIAL WELFARE, SPECIAL EDUCATION & WOMEN EMPOWERMENT	695.036	721.424	100	106.226	607.317	713.543
61	ZAKAT & USHER	38.568	48.147	70	42.450	4.627	47.077
61	AUQAF DEPARTMENT RELIGIOUS MINORITY	-	-	-	-	237.820	237.820
61	SPORTS, CULTURE,TOURISM & MUSEUMS	41.631	45.119	42	45.867	2.300	48.167
61	ENERGY & POWER	25.013	42.650	28	32.659	0.387	33.046
61	TRANSPORT & MASS TRANSIT DEPARTMENT	21.109	20.221	104	24.731	3.027	27.758
61	ELEMENTARY & SECONDARY EDUCATION	1,533.632	1,773.720	280	344.294	1,754.234	2,098.528
61	RELIEF REHABILITATION AND SETTLEMENT	18,220.556	18,360.898	1,989	1,350.966	17,101.830	18,452.796
61	POLICE	27,010.760	27,489.025	36,159	27,383.441	3,444.915	30,828.356
61	GRANT TO LOCAL COUNCILS	2,148.000	2,148.000	-	-	2,147.945	2,147.945
61	PENSION	4,438.912	4,592.382	-	0.095	4,669.924	4,670.019
61	TEHSIL SALARY	42,637.897	42,637.897	-	46,864.877	-	46,864.877
61	TEHSIL NON SALARY	9,886.551	9,886.551	-	-	10,338.578	10,338.578
61	SUBSIDIES	1,500.000	1,500.000	-	-	1,500.000	1,500.000
	TOTAL (REVENUE BUDGET)	144,628.431	143,000.000	68,921	103,706.921	56,293.079	160,000.000
	CAPITAL EXPENDITURE - FOOD (ACCOUNT-II)						
66	STATE TRADING IN FOOD GRAINS AND SUGAR	353.776	263.542	120	113.134	257.773	370.907

ABSTRACT OF CHARGED & VOTED EXPENDITURE 2025-26

Rs. in Million

G.No.	Grant Description	Proposed Expenditure 2025-26		
		Charged	Voted	Total
1	PROVINCIAL ASSEMBLY	3,644.453	623.502	4,267.955
2	GENERAL ADMINISTRATION	591.641	8,959.721	9,551.362
3	FINANCE, TREASURIES AND LOCAL FUND AUDIT	-	4,366.162	4,366.162
4	PLANNING & DEVELOPMENT AND BUREAU OF STATISTICS	-	1,391.775	1,391.775
5	INFORMATION TECHNOLOGY	-	2,572.881	2,572.881
6	REVENUE & ESTATE	-	2,600.467	2,600.467
7	EXCISE, TAXATION & NARCOTICS CONTROL	-	1,902.902	1,902.902
8	HOME & TRIBAL AFFAIRS	-	3,635.463	3,635.463
9	JAILS & CONVICTS SETTLEMENT	-	8,881.709	8,881.709
10	POLICE	-	121,005.403	121,005.403
11	ADMIISTRATION OF JUSTICE	3,198.341	12,875.481	16,073.822
12	HIGHER EDUCATION, ARCHIVES & LIBRARIES	-	40,402.288	40,402.288
13	HEALTH	-	211,101.461	211,101.461
14	COMMUNICATION & WORKS	-	6,587.376	6,587.376
15	ROADS HIGHWAYS & BRIDGES (REPAIR) AND BUILDINGS & STRUCTURES (REPAIR)	10.000	7,827.000	7,837.000
16	PUBLIC HEALTH ENGINEERING	-	16,787.306	16,787.306
17	LOCAL GOVERNMENT	-	13,601.672	13,601.672
18	AGRICULTURE	-	6,867.916	6,867.916
19	ANIMAL HUSBANDRY	-	4,682.207	4,682.207
20	CO-OPERATION	-	82.731	82.731
21	ENVIRONMENT & FORESTRY	-	5,224.515	5,224.515
22	FORESTRY (WILDLIFE)	-	1,685.427	1,685.427
23	FISHERIES	-	496.298	496.298
24	IRRIGATION	-	9,928.000	9,928.000
25	INDUSTRIES	-	1,940.120	1,940.120
26	MINERAL DEVELOPMENT AND INSPECTORATE OF MINES	-	2,073.009	2,073.009
27	STATIONERY AND PRINTING	-	382.918	382.918
28	POPULATION WELFARE	-	919.302	919.302
29	TECHNICAL EDUCATION AND MANPOWER	-	4,098.517	4,098.517
30	LABOUR	-	916.327	916.327
31	INFORMATION & PUBLIC RELATIONS	-	845.926	845.926
32	SOCIAL WELFARE, SPECIAL EDUCATION & WOMEN EMPOWERMENT	-	14,114.597	14,114.597
33	ZAKAT & USHER	-	562.469	562.469
34	PENSION	1,264.300	189,032.532	190,296.832
35	FOOD SECURITY NET	-	10,600.012	10,600.012
36	GOVERNMENT INVESTMENT & COMMITTED CONTRIBUTION	-	42,000.000	42,000.000
37	AUQAF, RELIGIOUS, MINORITY & HAJJ AFFAIRS	-	2,506.442	2,506.442
38	SPORTS, CULTURE,TOURISM & MUSEUMS	-	1,067.174	1,067.174
39	TEHSIL GOVERNMENT NON SALARY	-	37,545.000	37,545.000
40	GRANT TO LOCAL COUNCILS	-	12,686.662	12,686.662
41	HOUSING	-	1,429.893	1,429.893
42	TEHSIL GOVERNMENT SALARY	-	288,608.933	288,608.933
43	INTER PROVINCIAL COORDINATION	-	114.718	114.718
44	ENERGY AND POWER	-	434.043	434.043

ABSTRACT OF CHARGED & VOTED EXPENDITURE 2025-26

Rs. in Million

G.No.	Grant Description	Proposed Expenditure 2025-26		
		Charged	Voted	Total
45	TRANSPORT & MASS TRANSIT	-	8,789.964	8,789.964
46	ELEMENTARY & SECONDARY EDUCATION	-	18,266.261	18,266.261
47	RELIEF REHABILITATION AND SETTLEMENT	-	12,146.298	12,146.298
62	COVID-19 CONTINGENCIES	-	330.000	330.000
64	VIABILITY GAP FUND	-	-	-
65	TOURISM DEPARTMNT	-	2,140.485	2,140.485
-	DEBT SERVICING (INTEREST PAYMENT)	48,300.000	-	48,300.000
Total Revenue Budget		**57,008.735**	**1,147,641.265**	**1,204,650.000**
CAPITAL ACCOUNT-I				
48	LOANS AND ADVANCES	-	350.000	350.000
-	DEBT SERVICING (LOAN FROM FEDERAL GOVT.	50,000.000	-	50,000.000
Total Capital Account-I		**50,000.000**	**350.000**	**50,350.000**
Gand Total (Revenue + Capital)		**107,008.735**	**1,147,991.265**	**1,255,000.000**
NEWLY MERGED AREAS (MDs)				
61	PROVINCIAL	-	100,648.600	100,648.600
61	DISTRICT	-	57,203.455	57,203.455
61	GRANT TO LOCAL COUNCILS	-	2,147.945	2,147.945
Total MDs		**-**	**160,000.000**	**160,000.000**
Grand Total		**107,008.735**	**1,307,991.265**	**1,415,000.000**
DEVELOPMENT EXPENDITURE				
50	DEVELOPMENT	-	41,014.155	41,014.155
51	RURAL AND URBANDEVELOPMENT	-	61,766.579	61,766.579
52	PUBLIC HEALTH ENGINEERING	-	8,204.836	8,204.836
53	EDUCATION AND TRAINING	-	11,112.065	11,112.065
54	HEALTH SERVICES	-	14,131.626	14,131.626
55	CONSTRUCTION OF IRRIGATION	-	23,325.353	23,325.353
56	CONSTRUCTION OF ROADS, HIGHWAYS AND B	-	35,445.386	35,445.386
57	SPECIAL PROGRAMME	-	1,566.181	1,566.181
58	TEHSIL PROGRAMME	-	39,000.000	39,000.000
59	FOREIGN PROJECT ASSISTANCE	-	171,830.199	171,830.199
60	MERGED DISTRICTS	-	139,603.620	139,603.620
Total Development		**-**	**547,000.000**	**547,000.000**
Grand Total		**107,008.735**	**1,854,991.265**	**1,962,000.000**
CAPITAL EXPENDITURE - FOOD (ACCOUNT-II)				
49	STATE TRADING IN FOOD GRAINS AND SUGAR (Settled Areas)	-	113,104.774	113,104.774
66	STATE TRADING IN FOOD GRAINS & SUGAR2	-	370.907	370.907
Total Account-II		**-**	**113,475.681**	**113,475.681**

For more information and feedback:

FINANCE DEPARTMENT

Government of Khyber Pakhtunkhwa

finance.gkp.pk

financekpgovt

(091) 9210 512

financekpgovt