

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.

CAPT (R) KAMRAN AHMAD AFRIDI
Secretary to Government of
Khyber
Pakhtunkhwa

Finance Department
Peshawar, the 19th June, 2026

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I. Estimated Revenue Receipts - Summary

(Rs. In million)

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

II. Estimated Expenditure - Summary

(Rs in million)

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

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

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

IV. General Revenue Receipts

(Rs. In million)

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

IV. General Revenue Receipts

(Rs. In million)

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

IV. General Revenue Receipts

(Rs. In million)

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

V. Details of General Revenue Receipts

Rs. in million

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

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

V. Details of General Revenue Receipts

Rs. in million

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

V. Details of General Revenue Receipts

Rs. in million

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

V. Details of General Revenue Receipts

Rs. in million

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

V. Details of General Revenue Receipts

Rs. in million

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

V. Details of General Revenue Receipts

Rs. in million

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

V. Details of General Revenue Receipts

Rs. in million

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

V. Details of General Revenue Receipts

Rs. in million

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

V. Details of General Revenue Receipts

Rs. in million

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

V. Details of General Revenue Receipts

Rs. in million

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

V. Details of General Revenue Receipts

Rs. in million

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

VI. Developmental Receipts (Grants & Loans)

Rs. in million

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

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

Rs. in million

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

VIII. Current Revenue Expenditure

Rs. in million

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

VIII. Current Revenue Expenditure

Rs. in million

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

IX. Details of Current Revenue Expenditure

Rs. in million

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

IX. Details of Current Revenue Expenditure

Rs. in million

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

IX. Details of Current Revenue Expenditure

Rs. in million

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

IX. Details of Current Revenue Expenditure

Rs. in million

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

IX. Details of Current Revenue Expenditure

Rs. in million

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

IX. Details of Current Revenue Expenditure

Rs. in million

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

IX. Details of Current Revenue Expenditure

Rs. in million

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

IX. Details of Current Revenue Expenditure

Rs. in million

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

IX. Details of Current Revenue Expenditure

Rs. in million

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

IX. Details of Current Revenue Expenditure

Rs. in million

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

X - Development Revenue Expenditure

Rs. in million

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

XI. Details of Development Revenue Expenditure

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

XI. Details of Development Revenue Expenditure

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

XI. Details of Development Revenue Expenditure

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

XI. Details of Development Revenue Expenditure

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

XI. Details of Development Revenue Expenditure

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

XI. Details of Development Revenue Expenditure

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

XII. Development Capital Expenditure

Rs. in million

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

XIII. Details of Development Capital Expenditure

Rs. in million

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

XIII. Details of Development Capital Expenditure

Rs. in million

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

XIII. Details of Development Capital Expenditure

Rs. in million

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

XIII. Details of Development Capital Expenditure

Rs. in million

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

XIII. Details of Development Capital Expenditure

Rs. in million

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

XIII. Details of Development Capital Expenditure

Rs. in million

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

XIV. Summary of ADP Resources

Rs. in million

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

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

Rs. in million

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

XVI. Public Account Receipts

Rs. in million

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

XVI. Public Account Receipts

Rs. in million

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

XVI. Public Account Receipts

Rs. in million

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

XVI. Public Account Receipts

Rs. in million

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

XVII. Public Account Expenditure

Rs. in million

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

XVII. Public Account Expenditure

Rs. in million

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

XVII. Public Account Expenditure

Rs. in million

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

XVII. Public Account Expenditure

Rs. in million

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

XVIII. SECTOR WISE DEVELOPMENT EXPENDITURE ABSTRACT 2025-26

Rs. in million

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

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

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

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

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

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

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

Rs. in Million

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

XXI ABSTRACT OF CHARGED & VOTED AURHORIZED EXPENDITURE 2026-27

Rs. in Million

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

XXI ABSTRACT OF CHARGED & VOTED AURHORIZED EXPENDITURE 2026-27

Rs. in Million

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

فنانس
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حکومت خیبرپختونخوا



**FINANCE
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