

PREFACE

Submission of Annual Budget Statement is governed by Article 38 of the Azad Jammu and Kashmir Interim Constitution, 1974. It is a consolidated statement of the budget estimates of a particular financial year.

Annual Budget Statement is intended to give an overview of functional classification and estimates of revenue receipts, revenue expenditure, capital receipts and disbursements along with the summary of allocations of development programme. Budget Estimates of Public Account are also shown under various heads of account.

Finance Secretary

Azad Government of the State of Jammu & Kashmir
ANNUAL BUDGET STATEMENT
2024-25

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ESTIMATE OF RECEIPTS

(Rs. in Million)

Object	HEAD OF ACCOUNT	ACTUAL RECEIPTS 2022-23	BUDGET ESTIMATES 2023-24	REVISED ESTIMATES 2023-24	BUDGET ESTIMATES 2024-25
SUMMARY					
	Total Consolidated Fund (Revenue+Capital)	160,929.874	211,450.000	219,464.501	242,198.934
	Revenue Receipts	124,228.390	165,550.000	176,350.000	200,170.000
B	Tax Revenue	42,183.384	44,641.000	55,588.800	75,698.500
C	Non-Tax Revenue	82,045.006	120,909.000	120,761.200	124,471.500
E	Capital Receipts	36,701.484	45,900.000	43,114.501	42,028.934

ESTIMATE OF RECEIPTS

(Rs. in Million)

Object	HEAD OF ACCOUNT	ACTUAL RECEIPTS 2022-23	BUDGET ESTIMATES 2023-24	REVISED ESTIMATES 2023-24	BUDGET ESTIMATES 2024-25
SUMMARY					
	REVENUE RECEIPT	124,228.390	165,550.000	176,350.000	200,170.000
B	TAX REVENUE	42,183.384	44,641.000	55,588.800	75,698.500
	B01 DIRECT TAXES	31,015.839	31,316.000	42,861.294	60,490.750
	B011 Taxes on Income	30,775.880	31,000.000	42,605.000	60,205.000
	B013 Property Tax	88.380	117.000	82.800	82.750
	B014 Land Revenue	120.208	149.000	149.000	168.000
	B016 Tax on Profession, Trade & Calling	31.372	50.000	24.494	35.000
	B02 Indirect Taxes	8,023.780	9,944.400	8,767.006	10,717.150
	B023 Sales Tax	7,010.314	8,500.000	7,000.000	8,500.000
	B026 Provincial Excise	517.244	801.400	1,250.006	1,501.400
	B027 Stamp Duty	365.786	400.000	400.000	487.750
	B028 Motor Vehicles	130.435	243.000	117.000	228.000
	B03 Others Indirect Taxes	3,143.764	3,380.600	3,960.500	4,490.600
	B030 Other Indirect Taxes	3,143.764	3,380.600	3,960.500	4,490.600
C	NON-TAX REVENUE	82,045.006	120,909.000	120,761.200	124,471.500
	C01 Income from Property and Enterprise	18,223.539	25,000.000	24,185.857	15,320.000
	C010 Profits - Electricity	18,222.656	25,000.000	24,185.857	15,320.000
	C018 Interest on Loan - Others	0.883	0.000	0.000	0.000
	C02 Receipts from Civil Administration and Other Functions	2,645.823	1,969.000	1,853.643	1,844.300
	C021 General Administration - Organ of State	1,423.695	445.000	731.543	447.000
	C022 General Administration Receipts - Fiscal Admini	0.000	0.000	0.000	33.000
	C023 General Administration Receipts - Economic Regulation	0.000	4.200	0.000	1.000
	C026 Law and Order Receipts	222.493	269.800	222.100	268.000
	C027 Community Services Receipts	364.792	380.000	264.000	310.000
	C028 Social Services	406.659	440.000	376.000	450.300
	C029 Social Services Miscellaneous	228.184	430.000	260.000	335.000

ESTIMATE OF RECEIPTS

(Rs. in Million)

Object	HEAD OF ACCOUNT	ACTUAL RECEIPTS 2022-23	BUDGET ESTIMATES 2023-24	REVISED ESTIMATES 2023-24	BUDGET ESTIMATES 2024-25
C03	Miscellaneous Receipts	61,175.644	93,940.000	94,721.700	107,307.200
C031	Economic Services Receipts - Food & Agriculture	360.077	411.000	407.000	411.000
C032	Economic Services Receipts - Fisheries & Animal Husbandry	104.193	115.000	95.000	120.000
C033	Economic Services Receipts - Forests	574.685	1,200.000	90.000	450.000
C035	Economic Services Receipts - Other -Industries	125.451	148.800	130.000	154.000
C036	Grants	59,505.000	90,040.000	93,015.000	105,040.000
C037	Extra Ordinary Receipts - Water Usage Charges	0.000	1,700.000	900.000	1,000.000
C038	Others - Miscellaneous	506.237	275.200	84.700	107.200
C039	Development Surcharges & Royalties	0.000	50.000	0.000	25.000

ESTIMATE OF RECEIPTS

		(Rs. in Million)			
Object	HEAD OF ACCOUNT	ACTUAL RECEIPTS 2022-23	BUDGET ESTIMATES 2023-24	REVISED ESTIMATES 2023-24	BUDGET ESTIMATES 2024-25
B	TAX REVENUE	42,183.384	44,641.000	55,588.800	75,698.500
	B01 DIRECT TAXES	31,015.839	31,316.000	42,861.294	60,490.750
	B011 Taxes on Income	30,775.880	31,000.000	42,605.000	60,205.000
	B01101 Income Tax	30,775.880	31,000.000	42,605.000	60,205.000
	B013 Property Tax	88.380	117.000	82.800	82.750
	B01311 Fees for Registering Documents	88.339	82.000	82.500	82.500
	B01312 Copying Registered Documents	0.042	35.000	0.300	0.250
	B014 Land Revenue	120.208	149.000	149.000	168.000
	B01404 Sale of Government Estates	0.000	20.000	20.000	25.000
	B01409 Others (Transfer of Property)	0.000	105.000	1.000	2.000
	B01417 Mutation Fee	0.000	11.000	11.000	15.000
	B01418 Copying & Inspection of Patwaries Record	0.000	12.000	12.000	16.000
	B01425 Land Revenue & Others	120.208	1.000	105.000	110.000
	B016 Tax on Profession, Trade & Calling	31.372	50.000	24.494	35.000
	B01601 Ordinary Collection	31.372	50.000	24.494	35.000
	B02 Indirect Taxes	8,023.780	9,944.400	8,767.006	10,717.150
	B023 Sales Tax	7,010.314	8,500.000	7,000.000	8,500.000
	B02341 Ordinary Collection - Sales Tax on Goods	4,611.529	5,300.000	4,500.000	5,300.000
	B02366 Sales Tax on services collected on behalf of AJ&K	2,398.786	3,200.000	2,500.000	3,200.000

ESTIMATE OF RECEIPTS

		(Rs. in Million)			
Object	HEAD OF ACCOUNT	ACTUAL RECEIPTS 2022-23	BUDGET ESTIMATES 2023-24	REVISED ESTIMATES 2023-24	BUDGET ESTIMATES 2024-25
B026	Provincial Excise	517.244	801.400	1,250.006	1,501.400
B02620	Medicinal & Toilet Preparations containing Alcohol (Excise Duty on Medicines)	0.482	1.400	0.006	1.400
B02628	Others - Excise Duty	516.762	800.000	1,250.000	1,500.000
B027	Stamp Duty	365.786	400.000	400.000	487.750
B02701	Sale of Stamps - non judicial	107.146	45.000	45.000	45.000
B02704	Other Non Judicial Sale and General Stamps	20.750	5.000	5.000	8.000
B02712	Sale of Property Transactions	0.307	40.000	40.000	30.000
B02719	Stamp Duty on Receipt issued by Cou	0.000	0.000	0.000	6.500
B02731	Sale of Stamps - judicial	235.427	300.000	300.000	350.000
B02732	Court Fees	2.054	4.000	4.000	4.000
B02733	Record Room Receipts	0.000	3.000	3.000	3.000
B02734	Court Fees realized in Stamps	0.103	3.000	3.000	4.000
B02735	Fines and Penalties	0.000	0.000	0.000	37.250
B028	Motor Vehicles	130.435	243.000	117.000	228.000
B02801	Fee for Registration - Computerized No. Plates	40.715	90.000	25.000	90.000
B02802	Fee for Miscellaneous Receipts	6.074	0.500	0.500	0.500
B02803	Receipts under Provincial Motor Vehicle Taxation Act	52.850	88.000	55.000	88.000
B02811	Other Receipts on account of Vehicles Fitness Certificates	13.032	20.000	15.500	17.000
B02812	Other Receipts on account of Vehicles Route Permit Fee	17.764	44.500	21.000	32.500
B03	Others Indirect Taxes	3,143.764	3,380.600	3,960.500	4,490.600
B030	Other Indirect Taxes	3,143.764	3,380.600	3,960.500	4,490.600
B03021	Education Cess	2,873.113	2,980.000	3,500.000	4,000.000
B03052	Receipts from Sales of Tobacco Dealers License Forms (Vend Act)	0.551	0.600	0.500	0.600
B03070	Telephone Duty	270.100	400.000	460.000	490.000

ESTIMATE OF RECEIPTS

		(Rs. in Million)			
Object	HEAD OF ACCOUNT	ACTUAL RECEIPTS 2022-23	BUDGET ESTIMATES 2023-24	REVISED ESTIMATES 2023-24	BUDGET ESTIMATES 2024-25
C	NON-TAX REVENUE	82,045.006	120,909.000	120,761.200	124,471.500
	C01 Income from Property and Enterprise	18,223.539	25,000.000	24,185.857	15,320.000
	C010 Profits - Electricity	18,222.656	25,000.000	24,185.857	15,320.000
	C01008 Pakistan Telecommunication Authority - AJK Share	0.000	0.000	8,085.857	320.000
	C01015 Electricity Receipts - Electricity Deptt. AJK Govt.	18,222.656	25,000.000	16,100.000	15,000.000
	C018 Interest on Loan - Others	0.883	0.000	0.000	0.000
	C01803 Interest realized on Investment of Cash Balances	0.883	0.000	0.000	0.000
C02	Receipts from Civil Administration and Other Functions	2,645.823	1,969.000	1,853.643	1,844.300
	C021 General Administration - Organ of State	1,423.695	445.000	731.543	447.000
	C02101 Organs of state- Examination Fee realized by PSC	32.807	20.000	4.000	5.000
	C02103 Organs of state- Recoveries of over payment	1,334.824	380.000	417.543	442.000
	C02104 Contribution of Pension and Gratuities	56.063	45.000	310.000	0.000
	C022 General Administration Receipts - Fiscal Administration	0.000	0.000	0.000	33.000
	C02206 Audit Other	0.000	0.000	0.000	1.000
	C02241 Contribution of Pension and Gratuities	0.000	0.000	0.000	32.000
	C023 General Administration Receipts - Economic Regulation	0.000	4.200	0.000	1.000
	C02304 Receipts under the Companies Ordinance, 1984	0.000	4.200	0.000	1.000
	C026 Law and Order Receipts	222.493	269.800	222.100	268.000
	C02604 General Fees, Fines & Forfeitures	18.852	28.000	20.200	25.000
	C02634 Police supplied to Public Departments, Private Companies and Persons	41.823	20.000	50.000	60.000
	C02635 Receipts realized under the Arms Act	0.000	1.000	1.000	2.000
	C02636 Traffic Fines	101.907	185.000	95.000	120.000
	C02637 Motor Driving Licence	58.112	35.000	55.000	60.000
	C02661 Others - Jails	1.799	0.800	0.900	1.000

ESTIMATE OF RECEIPTS

(Rs. in Million)

Object	HEAD OF ACCOUNT	ACTUAL RECEIPTS 2022-23	BUDGET ESTIMATES 2023-24	REVISED ESTIMATES 2023-24	BUDGET ESTIMATES 2024-25
C027	Community Services Receipts	364.792	380.000	264.000	310.000
	C02701 Building Rent	207.783	70.000	110.000	120.000
	C02702 Receipts from Workshops and Rent of Equipment	0.000	19.000	5.000	4.000
	C02705 Collection of Payments for Services rendered	0.179	15.000	0.000	1.000
	C02706 Others-Buildings	0.002	16.000	5.000	5.000
	C02712 Tolls on Road and Bridges	65.770	90.000	80.000	90.000
	C02715 Collection of Payments for Services rendered	0.000	5.000	0.000	5.000
	C02716 Others-Highways	91.058	155.000	64.000	80.000
	C02719 Receipt From Workshops	0.000	10.000	0.000	5.000
C028	Social Services	406.659	440.000	376.000	450.300
	C02803 Fees Government Intermediate Classes	44.232	58.500	30.600	58.500
	C02804 Fee from Primary Schools	0.000	3.000	0.000	4.000
	C02813 Education - General Admission Fees	9.818	28.000	0.000	18.000
	C02818 Education - Others	225.868	176.000	180.000	185.000
	C02819 Receipts from Boys Secondary Schools	0.000	7.500	0.250	7.500
	C02820 Receipts from Girls Secondary Schools	0.000	7.000	0.150	7.000
	C02855 Health - Sale of Outdoor Tickets	31.652	23.000	0.000	25.000
	C02857 Health - Rooms Rent	0.000	5.000	0.100	1.000
	C02865 Health Other Contributions	34.955	10.000	3.000	3.300
	C02870 Health Fees realized on account of Registration of Private, Clinics, Laboratories, X Ray Clinics	9.484	7.000	0.000	5.000
	C02875 Health - Hospital Receipts	50.649	115.000	161.900	136.000
C029	Social Services Miscellaneous	228.184	430.000	260.000	335.000
	C02938 Water Supply Charges	152.858	352.300	200.000	258.000
	C02950 Others - PHE	0.000	7.700	0.000	2.000
	C02956 Nikah Registration Fee	75.326	70.000	60.000	75.000

ESTIMATE OF RECEIPTS

(Rs. in Million)

Object	HEAD OF ACCOUNT	ACTUAL RECEIPTS 2022-23	BUDGET ESTIMATES 2023-24	REVISED ESTIMATES 2023-24	BUDGET ESTIMATES 2024-25
C03	Miscellaneous Receipts	61,175.644	93,940.000	94,721.700	107,307.200
C031	Economic Services Receipts - Food & Agriculture	360.077	411.000	407.000	411.000
	C03105 Receipts of AJK Food Department	355.252	400.000	400.000	400.000
	C03116 Agriculture Receipts	4.512	6.000	7.000	7.500
	C03118 Receipts from Agricultural Seed Farms	0.094	2.000	0.000	1.000
	C03135 Collection of Payments for Services rendered	0.000	1.500	0.000	1.000
	C03136 Agriculture Others	0.220	0.500	0.000	0.500
	C03141 Receipts on account of supply of Fertilizers, Pesticides, Seeds etc.	0.000	1.000	0.000	1.000
C032	Economic Services Receipts - Fisheries & Animal Husbandry	104.193	115.000	95.000	120.000
	C03201 Ordinary Receipts	68.240	75.000	75.000	80.000
	C03223 Receipts from Poultry & Live Stock Forms	34.932	35.500	17.500	35.500
	C03225 Receipts from Research Institute	0.000	1.000	0.500	1.000
	C03227 Insemination Fees	0.000	1.500	0.500	1.500
	C03230 Collection of Payments for Services rendered	0.000	1.000	0.500	1.000
	C03231 Others - Animal Husbandry	1.021	1.000	1.000	1.000
C033	Economic Services Receipts - Forests	574.685	1,200.000	90.000	450.000
	C03301 Timber and other Produce removed from the Forest by Government Agencies - Timber	573.597	220.000	84.000	100.500
	C03311 Timber and other Produce removed from the Forest by Consumer of Purchasers-Honey, Herbs and Medical Plants.	0.719	10.000	0.000	0.500
	C03370 Other Receipts	0.370	970.000	6.000	349.000

ESTIMATE OF RECEIPTS

(Rs. in Million)

Object	HEAD OF ACCOUNT	ACTUAL RECEIPTS 2022-23	BUDGET ESTIMATES 2023-24	REVISED ESTIMATES 2023-24	BUDGET ESTIMATES 2024-25
C035	Economic Services Receipts - Other -Industri	125.451	148.800	130.000	154.000
C03506	Industrial Safety - Explosives Department	0.223	1.800	0.500	0.600
C03508	Others - Industries	3.085	5.000	5.000	5.000
C0350C	Fee of Registration / Renewal etc. of Stone Crusher	0.000	7.000	0.000	0.600
C03511	Sale of Gazette	0.000	20.000	0.000	20.000
C03512	Sale of other Government Publications	0.000	25.000	0.000	25.000
C03519	Press Receipts	76.850	25.000	85.000	25.000
C03523	Others - Printing Press	0.119	30.000	0.000	30.000
C03541	Industries Receipts	40.851	24.000	34.000	41.000
C03549	Others-Sericulture	4.323	11.000	5.500	6.800
C036	Grants	59,505.000	90,040.000	93,015.000	105,040.000
C0360A	50% Share of District Armed Services Board from Ministry of Defence	5.000	40.000	15.000	40.000
C03604	Variable Grant from Federal Government	59,500.000	90,000.000	93,000.000	105,000.000
C037	Extra Ordinary Receipts - Water Usage Charge:	0.000	1,700.000	900.000	1,000.000
C03725	Others - Water Usage Charges Mangla	0.000	1,700.000	900.000	1,000.000
C038	Others - Miscellaneous	506.237	275.200	84.700	107.200
C03805	Rent, Rates and Taxes	0.374	8.000	8.000	10.000
C03808	Receipts under the Mines - Oilfields and Mineral Development Act	34.285	35.000	57.000	60.000
C03818	Fees for Registration of Societies under the Registration Act	4.759	2.000	0.000	1.000
C03821	Tourism Receipts incl. Rent of Rest Houses	4.503	12.000	5.000	12.000
C03829	Other Receipts Fees, Fines and Forfeitures	0.187	2.500	0.000	2.000
C03847	Sand and Quarry Fees	0.000	3.500	0.000	2.000
C03859	Collection of Registration/Work Permit Fee	0.000	0.200	0.000	0.200
C03870	Others - Miscellaneous	462.128	212.000	14.700	20.000
C039	Development Surcharges & Royalties	0.000	50.000	0.000	25.000
C03909	Mineral Royalties	0.000	50.000	0.000	25.000

ESTIMATE OF RECEIPTS

		(Rs. in Million)			
Object	HEAD OF ACCOUNT	ACTUAL RECEIPTS 2022-23	BUDGET ESTIMATES 2023-24	REVISED ESTIMATES 2023-24	BUDGET ESTIMATES 2024-25
SUMMARY					
E	CAPITAL RECEIPTS	36,701.484	45,900.000	43,114.501	42,028.934
	E02 Recoveries of Loans and Advances	850.670	900.000	900.000	1,000.000
	E025 From Government Servants	850.670	900.000	900.000	1,000.000
	E03 Debt	35,850.814	45,000.000	42,214.501	41,028.934
	E031 Debt (Domestic)/Development Grant	20,947.000	28,000.000	25,835.000	28,000.000
	E032 Floating Debt	14,903.814	15,000.000	16,379.501	10,028.934
	E033 Debt (Foreign)/ Development Loan/ Grant	0.000	2,000.000	0.000	3,000.000

ESTIMATE OF RECEIPTS

		(Rs. in Million)			
Object	HEAD OF ACCOUNT	ACTUAL RECEIPTS 2022-23	BUDGET ESTIMATES 2023-24	REVISED ESTIMATES 2023-24	BUDGET ESTIMATES 2024-25
E	CAPITAL RECEIPTS	36,701.484	45,900.000	43,114.501	42,028.934
E02	Recoveries of Loans and Advances	850.670	900.000	900.000	1,000.000
E025	From Government Servants	850.670	900.000	900.000	1,000.000
	E02501 House Building Advance	837.903	889.000	891.000	992.000
	E02502 Motor Car Advance	10.357	8.000	6.000	5.500
	E02503 Motor Cycle/Scooter Advance	2.409	3.000	3.000	2.500
E03	Debt	35,850.814	45,000.000	42,214.501	41,028.934
E031	Debt (Domestic)/Development Grant	20,947.000	28,000.000	25,835.000	28,000.000
	E03102 Debt-Development Loan/ Grant - received from Federal Government	20,947.000	28,000.000	25,835.000	28,000.000
E032	Floating Debt	14,903.814	15,000.000	16,379.501	10,028.934
	E03203 Ways & Means Advances	14,903.814	15,000.000	16,379.501	10,028.934
E033	Debt (Foreign)/ Development Loan/ Grant	0.000	2,000.000	0.000	3,000.000
	E03302 Debt (Foreign)/Development Loan/ Grant - received from Federal Government	0.000	2,000.000	0.000	3,000.000

ESTIMATE OF EXPENDITURES

HEAD OF ACCOUNT	(Rs. in Million)			
	ACTUAL EXP.	BUDGET ESTIMATES	REVISED ESTIMATES	BUDGET ESTIMATES
	2022-23	2023-24	2023-24	2024-25
SUMMARY				
Total Consolidated Fund	<u>161,544.879</u>	<u>247,047.000</u>	<u>207,314.501</u>	<u>274,061.934</u>
Revenue Expenditure	125,713.416	190,047.000	165,100.000	220,033.000
Capital Expenditure	35,831.462	57,000.000	42,214.501	54,028.934

ESTIMATE OF EXPENDITURES

(Rs. in Million)				
HEAD OF ACCOUNT	ACTUAL EXP. 2022-23	BUDGET ESTIMATES 2023-24	REVISED ESTIMATES 2023-24	BUDGET ESTIMATES 2024-25
SUMMARY				
REVENUE EXPENDITURES	<u>125,713.416</u>	<u>190,047.000</u>	<u>165,100.000</u>	<u>220,033.000</u>
01 General Public Service	<u>44,003.945</u>	<u>81,384.262</u>	<u>63,968.994</u>	<u>78,100.929</u>
011 Executive and Legislative Organs, Financial and Fiscal Affairs, External Affairs	37,470.604	41,910.341	47,914.019	50,571.188
014 Transfers	4,230.665	37,339.037	14,100.036	25,562.490
015 General Services	1,147.469	1,866.671	1,689.109	1,655.816
018 Administration of General Public Services	1,083.627	158.949	173.358	195.061
019 General Public Services not elsewhere defined	71.580	109.264	92.472	116.374
02 Defence Affairs & Services	<u>428.088</u>	<u>499.400</u>	<u>513.400</u>	<u>585.400</u>
021 Military Defence	79.212	100.800	90.400	118.900
022 Civil Defence	348.875	398.600	423.000	466.500
03 Public Order and Safety Affairs	<u>10,365.778</u>	<u>11,713.016</u>	<u>11,255.576</u>	<u>14,152.063</u>
031 Law Courts	2,841.983	3,159.197	3,374.101	3,635.459
032 Police	7,068.764	7,991.200	7,213.458	9,890.077
034 Prison Administration and Operation	257.058	326.900	439.200	365.400
036 Administration of Public Order	197.972	235.719	228.817	261.127
04 Economic Affairs	<u>22,085.958</u>	<u>35,078.047</u>	<u>32,382.789</u>	<u>63,791.564</u>
041 General Economic, Commercial and Labor Affairs	3,914.754	14,534.019	13,107.249	41,626.810
042 Agriculture, Food, Irrigation, Forestry and Fisheries	3,680.769	4,198.066	4,117.388	4,638.552
043 Fuel and Energy	9,109.749	10,300.000	9,648.000	10,813.300
044 Mining and Manufacturing	216.974	244.338	247.127	273.629
045 Construction and Transport	4,850.652	5,450.662	4,893.952	6,044.402
047 Other Industries	313.059	350.962	369.073	394.871
05 Environment Protection	<u>16.038</u>	<u>21.359</u>	<u>20.766</u>	<u>23.998</u>
055 Administration of Environment Protection	16.038	21.359	20.766	23.998
06 Housing and Community Amenities	<u>764.042</u>	<u>817.400</u>	<u>954.700</u>	<u>957.100</u>
062 Community Development	764.042	817.400	954.700	957.100
07 Health	<u>11,234.276</u>	<u>16,805.244</u>	<u>12,323.500</u>	<u>14,950.400</u>
073 Hospital Services	5,849.160	7,311.752	7,300.608	7,766.387
074 Public Health Services	509.195	671.315	655.628	718.634
076 Health Administration	4,875.921	8,822.177	4,367.264	6,465.379

ESTIMATE OF EXPENDITURES

HEAD OF ACCOUNT	(Rs. in Million)			
	ACTUAL EXP.	BUDGET ESTIMATES	REVISED ESTIMATES	BUDGET ESTIMATES
	2022-23	2023-24	2023-24	2024-25
08 Recreation, Culture and Religion	<u>572.396</u>	<u>793.538</u>	<u>796.463</u>	<u>840.798</u>
081 Recreational and Sporting Services	120.907	148.038	163.448	162.498
084 Religious Affairs	218.220	266.200	254.715	277.000
086 Administration of Information, Recreation, Culutre	233.269	379.300	378.300	401.300
09 Education Affairs and Services	<u>33,795.897</u>	<u>40,195.934</u>	<u>40,060.312</u>	<u>43,749.648</u>
091 Pre-Primary and Primary Education Affairs and Serv	5,298.505	5,436.621	6,343.489	6,763.645
092 Secondary Education Affairs and Services	21,865.339	27,052.224	26,384.858	27,978.188
093 Tertiary Education Affairs and Services	6,317.729	7,353.209	6,973.354	8,590.887
095 Subsidiary Services to Education	22.975	34.842	36.669	43.648
096 Administration	212.552	227.644	231.922	261.998
097 Education Affairs and Services not elsewhere Class	78.797	91.394	90.020	111.282
10 Social Protection	<u>2,446.999</u>	<u>2,738.800</u>	<u>2,823.500</u>	<u>2,881.100</u>
107 Administration	1,784.214	1,992.200	2,002.500	2,006.500
108 Others	662.785	746.600	821.000	874.600

ESTIMATE OF EXPENDITURES

(Rs. in Million)				
HEAD OF ACCOUNT	ACTUAL EXP. 2022-23	BUDGET ESTIMATES 2023-24	REVISED ESTIMATES 2023-24	BUDGET ESTIMATES 2024-25
REVENUE EXPENDITURES	<u>125,713.416</u>	<u>190,047.000</u>	<u>165,100.000</u>	<u>220,033.000</u>
01 General Public Service	<u>44,003.945</u>	<u>81,384.262</u>	<u>63,968.994</u>	<u>78,100.929</u>
011 Executive and Legislative Organs, Financial and Fiscal Affairs, External Affairs	<u>37,470.604</u>	<u>41,910.341</u>	<u>47,914.019</u>	<u>50,571.188</u>
0111 Executive and Legislative Organs	<u>4,003.380</u>	<u>3,937.129</u>	<u>3,921.118</u>	<u>4,259.728</u>
011101 Parliamentary/Legislative Affairs	675.799	843.427	772.742	872.326
011102 Federal Executive/President Secretariat	1,497.189	957.415	725.560	941.297
011103 Provincial Executive/Prime Minister Secretariat	308.159	598.580	623.360	741.502
011104 Administrative Inspection	53.070	67.991	75.931	69.338
011105 District Administration	1,374.583	1,360.983	1,640.551	1,502.869
011110 General Commission and Enquiries	94.581	108.733	82.974	132.396
0112 Financial and Fiscal Affairs	<u>33,467.225</u>	<u>37,973.212</u>	<u>43,992.901</u>	<u>46,311.460</u>
011204 Administration of Financial Affairs	494.697	755.106	595.350	778.252
011205 Tax Management (Customs, Income Tax, Excise etc)	695.767	1,115.635	856.927	1,206.151
011206 Accounting Services	590.221	816.375	682.370	876.821
011207 Auditing Services	203.719	286.096	233.954	310.236
011210 Pension Civil	31,482.821	35,000.000	41,624.300	43,140.000
014 Transfers	<u>4,230.665</u>	<u>37,339.037</u>	<u>14,100.036</u>	<u>25,562.490</u>
0141 Transfers (Inter-Governmental)	<u>3,275.986</u>	<u>33,339.037</u>	<u>12,100.036</u>	<u>21,562.490</u>
014110 Others	3,275.986	33,339.037	12,100.036	21,562.490
142 Transfers (Others)	<u>954.679</u>	<u>4,000.000</u>	<u>2,000.000</u>	<u>4,000.000</u>
014203 Government Servants	954.679	4,000.000	2,000.000	4,000.000
015 General Services	<u>1,147.469</u>	<u>1,866.671</u>	<u>1,689.109</u>	<u>1,655.816</u>
0151 Personnel Services	<u>475.560</u>	<u>540.404</u>	<u>501.555</u>	<u>686.879</u>
015101 Establishment, Services, General Administration	475.560	540.404	501.555	686.879
0152 Planning Services	<u>325.965</u>	<u>424.822</u>	<u>373.318</u>	<u>464.668</u>
015201 Planning	325.965	424.822	373.318	464.668
0154 Other General Services	<u>345.944</u>	<u>901.445</u>	<u>814.236</u>	<u>504.269</u>
015403 Centralized Printing and Publishing	119.290	156.000	165.200	166.000
015404 Centralized Motor Vehicle Pool	201.584	156.299	150.304	162.494
015420 Others	25.070	589.146	498.732	175.775
018 Administration of General Public Services	<u>1,083.627</u>	<u>158.949</u>	<u>173.358</u>	<u>195.061</u>
0181 Administration of General Public Services	<u>1,083.627</u>	<u>158.949</u>	<u>173.358</u>	<u>195.061</u>
018101 Voter Registration/Elections	1,083.627	158.949	173.358	195.061

ESTIMATE OF EXPENDITURES

(Rs. in Million)				
HEAD OF ACCOUNT	ACTUAL EXP. 2022-23	BUDGET ESTIMATES 2023-24	REVISED ESTIMATES 2023-24	BUDGET ESTIMATES 2024-25
019 General Public Services not elsewhere defined	<u>71.580</u>	<u>109.264</u>	<u>92.472</u>	<u>116.374</u>
0191 General Public Services not elsewhere defined	<u>71.580</u>	<u>109.264</u>	<u>92.472</u>	<u>116.374</u>
019101 Administrative Training	71.580	109.264	92.472	116.374
02 Defence Affairs & Services	<u>428.088</u>	<u>499.400</u>	<u>513.400</u>	<u>585.400</u>
021 Military Defence	<u>79.212</u>	<u>100.800</u>	<u>90.400</u>	<u>118.900</u>
0211 Defence Services - Effective	<u>79.212</u>	<u>100.800</u>	<u>90.400</u>	<u>118.900</u>
021101 Defence Affairs	79.212	100.800	90.400	118.900
022 Civil Defence	<u>348.875</u>	<u>398.600</u>	<u>423.000</u>	<u>466.500</u>
0221 Civil Defence	<u>348.875</u>	<u>398.600</u>	<u>423.000</u>	<u>466.500</u>
022101 Civil Defence	348.875	398.600	423.000	466.500
03 Public Order and Safety Affairs	<u>10,365.778</u>	<u>11,713.016</u>	<u>11,255.576</u>	<u>14,152.063</u>
031 Law Courts	<u>2,841.983</u>	<u>3,159.197</u>	<u>3,374.101</u>	<u>3,635.459</u>
0311 Law Courts	<u>2,841.983</u>	<u>3,159.197</u>	<u>3,374.101</u>	<u>3,635.459</u>
031101 Courts/Justice	2,779.266	3,091.819	3,307.857	3,555.293
031102 Attorneys/Legal Services	62.717	67.378	66.244	80.166
032 Police	<u>7,068.764</u>	<u>7,991.200</u>	<u>7,213.458</u>	<u>9,890.077</u>
0321 Police	<u>7,068.764</u>	<u>7,991.200</u>	<u>7,213.458</u>	<u>9,890.077</u>
032102 Police	7,016.023	7,928.555	7,132.021	9,764.957
032108 Economic Crime Investigation	52.742	62.645	81.437	125.120
034 Prison Administration and Operation	<u>257.058</u>	<u>326.900</u>	<u>439.200</u>	<u>365.400</u>
0341 Prison Administration and Operation	<u>257.058</u>	<u>326.900</u>	<u>439.200</u>	<u>365.400</u>
034101 Jails and Convict Settlement	257.058	326.900	439.200	365.400
036 Administration of Public Order	<u>197.972</u>	<u>235.719</u>	<u>228.817</u>	<u>261.127</u>
0361 Administration	<u>197.972</u>	<u>235.719</u>	<u>228.817</u>	<u>261.127</u>
036101 Secretariat/Administration	197.972	235.719	228.817	261.127
04 Economic Affairs	<u>22,085.958</u>	<u>35,078.047</u>	<u>32,382.789</u>	<u>63,791.564</u>
041 General Economic, Commercial and Labor Affair	<u>3,914.754</u>	<u>14,534.019</u>	<u>13,107.249</u>	<u>41,626.810</u>
0414 State Trading	<u>3,914.754</u>	<u>14,534.019</u>	<u>13,107.249</u>	<u>41,626.810</u>
041401 Food (Wheat)	3,914.754	14,534.019	13,107.249	41,626.810
042 Agriculture, Food, Irrigation, Forestry and Fisher	<u>3,680.769</u>	<u>4,198.066</u>	<u>4,117.388</u>	<u>4,638.552</u>
0421 Agriculture	<u>1,865.176</u>	<u>2,013.050</u>	<u>2,040.425</u>	<u>2,205.095</u>
042101 Administration/Land Commission	1,073.390	1,090.322	1,126.275	1,201.074
042103 Agricultural Research and Extension Services	546.612	628.832	628.250	692.915
042104 Plants Protection and Locust Contrc	223.206	268.396	269.500	289.806

ESTIMATE OF EXPENDITURES

		(Rs. in Million)			
HEAD OF ACCOUNT		ACTUAL EXP. 2022-23	BUDGET ESTIMATES 2023-24	REVISED ESTIMATES 2023-24	BUDGET ESTIMATES 2024-25
042107	Co-operation	21.968	25.500	16.400	21.300
0422	Irrigation	<u>19.514</u>	<u>27.016</u>	<u>24.863</u>	<u>29.057</u>
042201	Administration	19.514	27.016	24.863	29.057
0424	Forestry	<u>1,462.136</u>	<u>1,785.600</u>	<u>1,668.400</u>	<u>1,988.400</u>
042401	Preservation of Wildlife and Control of Hunting	95.609	118.585	111.923	123.982
042402	Forestry	1,366.527	1,667.015	1,556.477	1,864.418
0426	Food	<u>333.944</u>	<u>372.400</u>	<u>383.700</u>	<u>416.000</u>
042601	Administration	333.944	372.400	383.700	416.000
043	Fuel and Energy	<u>9,109.749</u>	<u>10,300.000</u>	<u>9,648.000</u>	<u>10,813.300</u>
0435	Electricity - Hydal	<u>9,109.749</u>	<u>10,300.000</u>	<u>9,648.000</u>	<u>10,813.300</u>
043501	Administration	69.085	76.380	69.943	93.961
043502	Electricity - Hydal	9,040.665	10,223.620	9,578.057	10,719.339
044	Mining and Manufacturing	<u>216.974</u>	<u>244.338</u>	<u>247.127</u>	<u>273.629</u>
0441	Manufacturing	<u>149.210</u>	<u>163.578</u>	<u>165.693</u>	<u>182.690</u>
044101	Support for Industrial Development	103.364	121.564	125.898	136.746
044105	Administration	45.846	42.014	39.795	45.944
0442	Mining	<u>67.765</u>	<u>80.760</u>	<u>81.434</u>	<u>90.939</u>
044201	Mining of Mineral Resources other than mineral fuel	67.765	80.760	81.434	90.939
045	Construction and Transport	<u>4,850.652</u>	<u>5,450.662</u>	<u>4,893.952</u>	<u>6,044.402</u>
0452	Road Transport	<u>2,100.180</u>	<u>2,440.458</u>	<u>1,962.214</u>	<u>2,758.825</u>
045201	Administration	58.636	64.607	64.716	72.253
045202	Highways, Roads and Bridges	2,009.502	2,340.689	1,864.646	2,648.370
045203	Road Transport	32.043	35.162	32.852	38.202
0457	Construction (Works)	<u>2,750.472</u>	<u>3,010.204</u>	<u>2,931.738</u>	<u>3,285.577</u>
045701	Administration	49.782	43.943	45.559	52.737
045702	Buildings and Structures	2,608.185	2,858.547	2,782.697	3,115.330
045720	Others	92.505	107.714	103.482	117.510
047	Other Industries	<u>313.059</u>	<u>350.962</u>	<u>369.073</u>	<u>394.871</u>
0471	Distributive Trades, Storage, Warehouses	<u>27.704</u>	<u>33.862</u>	<u>35.173</u>	<u>40.271</u>
047101	Weights and Measures	27.704	33.862	35.173	40.271

ESTIMATE OF EXPENDITURES

HEAD OF ACCOUNT	(Rs. in Million)			
	ACTUAL	BUDGET	REVISED	BUDGET
	EXP.	ESTIMATES	ESTIMATES	ESTIMATES
	2022-23	2023-24	2023-24	2024-25
0472 Other Industries	<u>285.355</u>	<u>317.100</u>	<u>333.900</u>	<u>354.600</u>
047202 Tourism	169.547	176.900	190.000	201.000
047220 Others - Sericulture	115.808	140.200	143.900	153.600
05 Environment Protection	<u>16.038</u>	<u>21.359</u>	<u>20.766</u>	<u>23.998</u>
055 Administration of Environment Protection	<u>16.038</u>	<u>21.359</u>	<u>20.766</u>	<u>23.998</u>
0551 Administration of Environment Protection	<u>16.038</u>	<u>21.359</u>	<u>20.766</u>	<u>23.998</u>
055101 Administration	16.038	21.359	20.766	23.998
06 Housing and Community Amenities	<u>764.042</u>	<u>817.400</u>	<u>954.700</u>	<u>957.100</u>
062 Community Development	<u>764.042</u>	<u>817.400</u>	<u>954.700</u>	<u>957.100</u>
0622 Rural Development	<u>764.042</u>	<u>817.400</u>	<u>954.700</u>	<u>957.100</u>
062206 Administration	764.042	817.400	954.700	957.100
07 Health	<u>11,234.276</u>	<u>16,805.244</u>	<u>12,323.500</u>	<u>14,950.400</u>
073 Hospital Services	<u>5,849.160</u>	<u>7,311.752</u>	<u>7,300.608</u>	<u>7,766.387</u>
0731 General Hospital Services	<u>5,849.160</u>	<u>7,311.752</u>	<u>7,300.608</u>	<u>7,766.387</u>
073101 General Hospital Services	5,849.160	7,311.752	7,300.608	7,766.387
074 Public Health Services	<u>509.195</u>	<u>671.315</u>	<u>655.628</u>	<u>718.634</u>
0741 Public Health Services	<u>509.195</u>	<u>671.315</u>	<u>655.628</u>	<u>718.634</u>
074102 Nutrition and other Hygiene Prograr	464.461	570.235	551.492	604.841
074120 Others (other Health Facilities and Preventive Measures)	44.734	101.080	104.136	113.793
076 Health Administration	<u>4,875.921</u>	<u>8,822.177</u>	<u>4,367.264</u>	<u>6,465.379</u>
0761 Administration	<u>4,875.921</u>	<u>8,822.177</u>	<u>4,367.264</u>	<u>6,465.379</u>
076101 Administration	4,875.921	8,822.177	4,367.264	6,465.379
08 Recreation, Culture and Religion	<u>572.396</u>	<u>793.538</u>	<u>796.463</u>	<u>840.798</u>
081 Recreational and Sporting Services	<u>120.907</u>	<u>148.038</u>	<u>163.448</u>	<u>162.498</u>
0811 Recreational and Sporting Services	<u>120.907</u>	<u>148.038</u>	<u>163.448</u>	<u>162.498</u>
081105 Administration	120.907	148.038	163.448	162.498
084 Religious Affairs	<u>218.220</u>	<u>266.200</u>	<u>254.715</u>	<u>277.000</u>
0841 Religious Affairs	<u>218.220</u>	<u>266.200</u>	<u>254.715</u>	<u>277.000</u>
084101 Administration	218.220	266.200	254.715	277.000
086 Administration of Information, Recreation, Culutr	<u>233.269</u>	<u>379.300</u>	<u>378.300</u>	<u>401.300</u>
0861 Administration of Information, Recreation	<u>233.269</u>	<u>379.300</u>	<u>378.300</u>	<u>401.300</u>
086101 Administration	233.269	379.300	378.300	401.300

ESTIMATE OF EXPENDITURES

(Rs. in Million)				
HEAD OF ACCOUNT	ACTUAL EXP. 2022-23	BUDGET ESTIMATES 2023-24	REVISED ESTIMATES 2023-24	BUDGET ESTIMATES 2024-25
09 Education Affairs and Services	<u>33,795.897</u>	<u>40,195.934</u>	<u>40,060.312</u>	<u>43,749.648</u>
091 Pre-Primary and Primary Education Affairs and Services	<u>5,298.505</u>	<u>5,436.621</u>	<u>6,343.489</u>	<u>6,763.645</u>
0911 Pre-Primary and Primary Education Affairs and Services	<u>5,298.505</u>	<u>5,436.621</u>	<u>6,343.489</u>	<u>6,763.645</u>
091102 Primary	5,298.505	5,436.621	6,343.489	6,763.645
092 Secondary Education Affairs and Services	<u>21,865.339</u>	<u>27,052.224</u>	<u>26,384.858</u>	<u>27,978.188</u>
0921 Secondary Education Affairs and Services	<u>21,865.339</u>	<u>27,052.224</u>	<u>26,384.858</u>	<u>27,978.188</u>
092101 Secondary Education	21,117.592	23,214.664	25,481.519	27,022.771
092102 Administration	668.720	3,754.121	808.734	856.431
092120 Others - Curriculum & Research	79.027	83.439	94.605	98.986
093 Tertiary Education Affairs and Services	<u>6,317.729</u>	<u>7,353.209</u>	<u>6,973.354</u>	<u>8,590.887</u>
0931 Tertiary Education Affairs and Services	<u>6,317.729</u>	<u>7,353.209</u>	<u>6,973.354</u>	<u>8,590.887</u>
093101 General Universities / Colleges / Institutes	5,883.349	6,877.507	6,468.950	8,038.781
093102 Professional / Technical Universities /Colleges /Institutes	434.380	475.702	504.404	552.106
095 Subsidiary Services to Education	<u>22.975</u>	<u>34.842</u>	<u>36.669</u>	<u>43.648</u>
0951 Subsidiary Services to Education	<u>22.975</u>	<u>34.842</u>	<u>36.669</u>	<u>43.648</u>
095101 Archives Library and Museums	22.975	34.842	36.669	43.648
096 Administration	<u>212.552</u>	<u>227.644</u>	<u>231.922</u>	<u>261.998</u>
0961 Administration	<u>212.552</u>	<u>227.644</u>	<u>231.922</u>	<u>261.998</u>
096101 Secretariat / Policy / Curriculum	212.552	227.644	231.922	261.998
097 Education Affairs and Services not elsewhere Classified	<u>78.797</u>	<u>91.394</u>	<u>90.020</u>	<u>111.282</u>
0971 Education Affairs and Services not elsewhere Classified	<u>78.797</u>	<u>91.394</u>	<u>90.020</u>	<u>111.282</u>
097120 Others - Planning & Engineering	78.797	91.394	90.020	111.282
10 Social Protection	<u>2,446.999</u>	<u>2,738.800</u>	<u>2,823.500</u>	<u>2,881.100</u>
107 Administration	<u>1,784.214</u>	<u>1,992.200</u>	<u>2,002.500</u>	<u>2,006.500</u>
1071 Administration	<u>1,784.214</u>	<u>1,992.200</u>	<u>2,002.500</u>	<u>2,006.500</u>
107102 Rehabilitation and Resettlement	1,784.214	1,992.200	2,002.500	2,006.500
108 Others	<u>662.785</u>	<u>746.600</u>	<u>821.000</u>	<u>874.600</u>
1081 Others	<u>662.785</u>	<u>746.600</u>	<u>821.000</u>	<u>874.600</u>
108101 Social Welfare Measures	594.449	664.350	741.970	780.496
108104 Zakat and Ushr	68.336	82.250	79.030	94.104

ESTIMATE OF EXPENDITURES

HEAD OF ACCOUNT	(Rs. in Million)			
	ACTUAL EXP.	BUDGET ESTIMATES	REVISED ESTIMATES	BUDGET ESTIMATES
	2022-23	2023-24	2023-24	2024-25
SUMMARY				
Total Capital Expenditures	<u>35,831.462</u>	<u>57,000.000</u>	<u>42,214.501</u>	<u>54,028.934</u>
Capital Expenditures	14,903.814	15,000.000	16,379.501	10,028.934
Capital/Development Expenditures	20,927.648	42,000.000	25,835.000	44,000.000

ESTIMATE OF EXPENDITURES

HEAD OF ACCOUNT	(Rs. in Million)			
	ACTUAL	BUDGET	REVISED	BUDGET
	EXP.	ESTIMATES	ESTIMATES	ESTIMATES
	2022-23	2023-24	2023-24	2024-25
CAPITAL EXPENDITURES	<u>14,903.814</u>	<u>15,000.000</u>	<u>16,379.501</u>	<u>10,028.934</u>
01 General Public Service	<u>14,903.814</u>	<u>15,000.000</u>	<u>16,379.501</u>	<u>10,028.934</u>
013 Public Debt Transactions	<u>14,903.814</u>	<u>15,000.000</u>	<u>16,379.501</u>	<u>10,028.934</u>
0131 Public Debt Transactions	<u>14,903.814</u>	<u>15,000.000</u>	<u>16,379.501</u>	<u>10,028.934</u>
013102 Repayment of Debts	14,903.814	15,000.000	16,379.501	10,028.934
CAPITAL/DEVELOPMENT EXPENDITURES	<u>20,927.648</u>	<u>42,000.000</u>	<u>25,835.000</u>	<u>44,000.000</u>
01 General Public Service	<u>173.924</u>	<u>2,400.000</u>	<u>213.000</u>	<u>1,400.000</u>
Foreign Aided Projects	0.000	0.000	0.000	0.000
Research & Development	173.924	2,400.000	213.000	1,400.000
02 Defence Affairs & Services	<u>7.907</u>	<u>150.000</u>	<u>25.000</u>	<u>150.000</u>
Civil Defence/SDMA	7.907	150.000	25.000	150.000
04 Economic Affairs	<u>13,732.270</u>	<u>23,140.000</u>	<u>18,610.290</u>	<u>25,040.000</u>
Agriculture/Livestock	319.029	900.000	124.000	900.000
Forestry/Watershed	526.861	800.000	457.000	800.000
Fisheries/Wildlife	-	75.000	2.386	75.000
Energy and Water Resources	2,158.902	4,300.000	1,790.000	4,800.000
Transport	6.896	30.000	0.000	30.000
Communication & Works	10,028.439	14,500.000	15,020.904	14,900.000
Industries/Minerals	177.755	520.000	80.000	520.000
AJK TEVTA	0.000	280.000	0.000	280.000
Tourism	195.824	700.000	40.000	700.000
Governance/Miscellaneous	318.564	1,035.000	1,096.000	2,035.000
05 Environment Protection	<u>71.961</u>	<u>150.000</u>	<u>81.614</u>	<u>150.000</u>
Environment	71.961	150.000	81.614	150.000
06 Housing and Community Amenities	<u>3,062.639</u>	<u>6,510.000</u>	<u>3,688.000</u>	<u>6,510.000</u>
Development Authorities	86.985	345.000	0.000	345.000
Physical Planning & Housing	930.350	2,465.000	509.000	2,465.000
Local Govt.& RD	2,045.304	3,700.000	3,179.000	3,700.000

ESTIMATE OF EXPENDITURES

HEAD OF ACCOUNT	(Rs. in Million)			
	ACTUAL EXP.	BUDGET ESTIMATES	REVISED ESTIMATES	BUDGET ESTIMATES
	2022-23	2023-24	2023-24	2024-25
07 Health	<u>1,633.787</u>	<u>3,000.000</u>	<u>716.296</u>	<u>3,000.000</u>
Health	1,633.787	3,000.000	716.296	3,000.000
08 Recreation, Culture and Religion	<u>1,102.785</u>	<u>1,500.000</u>	<u>549.800</u>	<u>1,500.000</u>
Sports, Youth & Culture	445.997	500.000	50.000	500.000
Information & Media Dev.	70.000	200.000	54.800	200.000
Information Technology	586.788	800.000	445.000	800.000
09 Education Affairs and Services	<u>908.839</u>	<u>4,300.000</u>	<u>1,457.000</u>	<u>4,800.000</u>
Education	908.839	4,300.000	1,457.000	4,800.000
10 Social Protection	<u>233.538</u>	<u>850.000</u>	<u>494.000</u>	<u>1,450.000</u>
Land Administration & Management	126.000	550.000	363.000	1,150.000
Social Welfare & Women Dev.	107.538	300.000	131.000	300.000

ESTIMATES OF PUBLIC ACCOUNT RECEIPTS

(Rs. in Million)

HEAD OF ACCOUNT	ACTUAL RECEIPTS 2022-23	BUDGET ESTIMATES 2023-24	REVISED ESTIMATES 2023-24	BUDGET ESTIMATES 2024-25
PUBLIC ACCOUNT				
SUMMARY				
CREDIT	<u>56,514.870</u>	<u>41,045.200</u>	<u>53,071.700</u>	<u>56,265.200</u>
G01 Current Liabilities	<u>7,680.242</u>	<u>6,200.000</u>	<u>7,500.000</u>	<u>7,700.000</u>
G011 Cheque Clearing Account	7,680.242	6,200.000	7,500.000	7,700.000
G06 Trust Account - Fund	<u>4,403.599</u>	<u>4,607.200</u>	<u>4,737.200</u>	<u>4,747.200</u>
G061 Provident Fund	2,793.638	3,000.000	3,000.000	3,000.000
G062 Benevolent Fund	899.565	970.000	970.000	970.000
G063 Miscellaneous Welfare Funds	2.225	2.200	2.200	2.200
G064 Insurance Fund	378.169	415.000	415.000	415.000
G065 Relief Funds	330.002	220.000	350.000	360.000
G10 Trust Accounts - Other	<u>43,570.570</u>	<u>29,840.000</u>	<u>40,407.000</u>	<u>43,325.000</u>
G101 Accounts of Other Departments	22,135.183	12,150.000	20,500.000	21,950.000
G103 Other Deposits and Reserves	3,426.481	2,020.000	3,039.000	3,345.000
G104 Other Remittances	17,146.552	14,980.000	15,990.000	17,080.000
G112 Other Deposit Account	862.354	690.000	878.000	950.000
G12 Special Deposit Fund	<u>860.459</u>	<u>398.000</u>	<u>427.500</u>	<u>493.000</u>
G121 Relief Funds	829.621	362.000	391.500	457.000
G124 Development Fund	12.094	16.000	16.000	16.000
G128 Pension Fund	18.744	20.000	20.000	20.000

ESTIMATES OF PUBLIC ACCOUNT RECEIPTS

(Rs. in Million)

HEAD OF ACCOUNT	ACTUAL RECEIPTS 2022-23	BUDGET ESTIMATES 2023-24	REVISED ESTIMATES 2023-24	BUDGET ESTIMATES 2024-25
PUBLIC ACCOUNT				
CREDIT	<u>56,514.870</u>	<u>41,045.200</u>	<u>53,071.700</u>	<u>56,265.200</u>
G01 Current Liabilities	<u>7,680.242</u>	<u>6,200.000</u>	<u>7,500.000</u>	<u>7,700.000</u>
G011 Cheque Clearing Account	<u>7,680.242</u>	<u>6,200.000</u>	<u>7,500.000</u>	<u>7,700.000</u>
G01197 Electricity Cheques	7,680.242	6,200.000	7,500.000	7,700.000
G06 Trust Account - Fund	<u>4,403.599</u>	<u>4,607.200</u>	<u>4,737.200</u>	<u>4,747.200</u>
G061 Provident Fund	<u>2,793.638</u>	<u>3,000.000</u>	<u>3,000.000</u>	<u>3,000.000</u>
G06103 General Provident Fund (Civil)	2,793.638	3,000.000	3,000.000	3,000.000
G062 Benevolent Fund	<u>899.565</u>	<u>970.000</u>	<u>970.000</u>	<u>970.000</u>
G06218 Benevolent Fund AJK	736.830	800.000	800.000	800.000
G06219 Benevolent Fund AJK (Gazetted)	162.735	170.000	170.000	170.000
G063 Miscellaneous Welfare Funds	<u>2.225</u>	<u>2.200</u>	<u>2.200</u>	<u>2.200</u>
G06315 Judicial Officer's Welfare Fund	2.225	2.200	2.200	2.200
G064 Insurance Fund	<u>378.169</u>	<u>415.000</u>	<u>415.000</u>	<u>415.000</u>
G06415 Group Insurance AJK	354.240	390.000	390.000	390.000
G06416 Insurance fee / Annual Premium	23.929	25.000	25.000	25.000
G065 Relief Funds	<u>330.002</u>	<u>220.000</u>	<u>350.000</u>	<u>360.000</u>
G06503 Tajweed-ul-Quran Trust Azad-Kashmir	330.002	220.000	350.000	360.000
G10 Trust Accounts - Other	<u>43,570.570</u>	<u>29,840.000</u>	<u>40,407.000</u>	<u>43,325.000</u>
G101 Accounts of Other Departments	<u>22,135.183</u>	<u>12,150.000</u>	<u>20,500.000</u>	<u>21,950.000</u>
G10105 Public Works Department Cheques	14,273.353	6,000.000	13,000.000	14,000.000
G10113 Public Works/PWD Deposits	1,431.744	850.000	1,400.000	1,500.000
G10131 Forest Cheques	1,594.623	1,000.000	1,500.000	1,600.000
G10134 Pre-Audit Cheques - Civil (Others)	486.512	100.000	300.000	400.000
G10137 Pre-Audit - Civil Cheques	3,324.242	3,200.000	3,300.000	3,400.000
G10138 Electricity Deposits	1,024.710	1,000.000	1,000.000	1,050.000
G103 Other Deposits and Reserves	<u>3,426.481</u>	<u>2,020.000</u>	<u>3,039.000</u>	<u>3,345.000</u>
G10304 Zakat Collection Account	9.523	8.000	9.000	10.000
G10307 Other Appropriations -PSDP	3,384.784	2,000.000	3,000.000	3,300.000
G10307 Other Appropriations	32.174	12.000	30.000	35.000

ESTIMATES OF PUBLIC ACCOUNT RECEIPTS

(Rs. in Million)

HEAD OF ACCOUNT	ACTUAL	BUDGET	REVISED	BUDGET
	RECEIPTS 2022-23	ESTIMATES 2023-24	ESTIMATES 2023-24	ESTIMATES 2024-25
PUBLIC ACCOUNT				
G104 Other Remittances	<u>17,146.552</u>	<u>14,980.000</u>	<u>15,990.000</u>	<u>17,080.000</u>
G10402 Forest Remittances	652.214	650.000	650.000	680.000
G10407 PWD Remittances	320.771	280.000	300.000	350.000
G10414 Cash Remittances between Treasuries	0.000	50.000	40.000	50.000
G10430 Electricity Remittances	16,173.568	14,000.000	15,000.000	16,000.000
G112 Other Deposit Account	<u>862.354</u>	<u>690.000</u>	<u>878.000</u>	<u>950.000</u>
G11215 Revenue Deposits	614.487	350.000	600.000	630.000
G11216 Civil and Criminal Courts Deposits	235.166	280.000	260.000	280.000
G11218 Forest Deposits	7.046	10.000	8.000	10.000
G11245 Agriculture (Irrigation) Deposits	5.655	50.000	10.000	30.000
G12 Special Deposit Fund	<u>860.459</u>	<u>398.000</u>	<u>427.500</u>	<u>493.000</u>
G121 Relief Funds	<u>829.621</u>	<u>362.000</u>	<u>391.500</u>	<u>457.000</u>
G12146 KLC	211.510	200.000	200.000	250.000
G12154 AJ&K Cease Fire Line Incidents Relief Fund	50.000	100.000	100.000	100.000
G12156 President Relief Fund for Earthquake Victims-2005	26.104	0.000	20.000	25.000
G12166 PM Relief Fund for Türkiye Earthquake Victims	485.215	0.000	10.000	20.000
G12220 Funds for Revenue Foundation Scheme of AJ&K	0.956	1.000	1.000	1.000
G12225 Teacher Foundation Fund	55.831	60.000	60.000	60.000
G12227 Member Assembly Welfare Fund	0.005	1.000	0.500	1.000
G124 Development Fund	<u>12.094</u>	<u>16.000</u>	<u>16.000</u>	<u>16.000</u>
G12417 Forestry Development Fund	12.094	16.000	16.000	16.000
G128 Pension Fund	<u>18.744</u>	<u>20.000</u>	<u>20.000</u>	<u>20.000</u>
G12802 Pension Fund Local Bodies	18.744	20.000	20.000	20.000

ESTIMATES OF PUBLIC ACCOUNT EXPENDITURES

(Rs. In Million)

HEAD OF ACCOUNT	ACTUAL EXP. 2022-23	BUDGET ESTIMATES 2023-24	REVISED ESTIMATES 2023-24	BUDGET ESTIMATES 2024-25
PUBLIC ACCOUNT				
SUMMARY				
DEBIT	<u>56,025.688</u>	<u>50,018.300</u>	<u>55,525.500</u>	<u>59,502.500</u>
ASSETS	<u>31,613.109</u>	<u>29,820.300</u>	<u>32,220.500</u>	<u>34,870.500</u>
F02 Receivables	<u>0.400</u>	<u>0.300</u>	<u>0.500</u>	<u>0.500</u>
F021 Loan & Advances	0.400	0.300	0.500	0.500
G01 Current Liabilities	<u>7,666.593</u>	<u>6,000.000</u>	<u>7,700.000</u>	<u>7,700.000</u>
G011 Cheque Clearing Account	7,666.593	6,000.000	7,700.000	7,700.000
G06 Trust Account - Fund	<u>3,236.297</u>	<u>2,926.000</u>	<u>3,270.000</u>	<u>3,340.000</u>
G061 Provident Fund	1,790.970	1,600.000	1,800.000	1,800.000
G062 Benevolent Fund	843.666	650.000	840.000	850.000
G064 Insurance Fund	354.368	426.000	380.000	430.000
G065 Relief Funds	247.292	250.000	250.000	260.000
G10 Trust Accounts - Other	<u>44,365.408</u>	<u>40,827.000</u>	<u>44,241.000</u>	<u>48,137.000</u>
G101 Accounts of Other Departments	22,155.147	22,220.000	22,720.000	25,370.000
G103 Other Deposits and Reserves	3,650.042	2,107.000	3,586.000	3,707.000
G104 Other Remittances	17,673.234	15,410.000	17,000.000	18,050.000
G112 Other Deposit Account	886.985	1,090.000	935.000	1,010.000
G12 Special Deposit Fund	<u>756.990</u>	<u>265.000</u>	<u>314.000</u>	<u>325.000</u>
G121 Relief Funds	740.467	245.000	294.000	305.000
G124 Development Fund	0.000	0.000	0.000	0.000
G127 Other Funds	0.000	0.000	0.000	0.000
G128 Pension Fund	16.523	20.000	20.000	20.000

ESTIMATES OF PUBLIC ACCOUNT EXPENDITURES

(Rs. in Million)

HEAD OF ACCOUNT	ACTUAL EXP. 2022-23	BUDGET ESTIMATES 2023-24	REVISED ESTIMATES 2023-24	BUDGET ESTIMATES 2024-25
PUBLIC ACCOUNT				
DEBIT	<u>56,025.688</u>	<u>50,018.300</u>	<u>55,525.500</u>	<u>59,502.500</u>
ASSETS	<u>0.400</u>	<u>0.300</u>	<u>0.500</u>	<u>0.500</u>
F02 Receivables	<u>0.400</u>	<u>0.300</u>	<u>0.500</u>	<u>0.500</u>
F021 Loan & Advances	<u>0.400</u>	<u>0.300</u>	<u>0.500</u>	<u>0.500</u>
F02101 Permanent Advance (Civil)	0.400	0.300	0.500	0.500
G01 Current Liabilities	<u>7,666.593</u>	<u>6,000.000</u>	<u>7,700.000</u>	<u>7,700.000</u>
G011 Cheque Clearing Account	<u>7,666.593</u>	<u>6,000.000</u>	<u>7,700.000</u>	<u>7,700.000</u>
G01197 Electricity Cheques	7,666.593	6,000.000	7,700.000	7,700.000
G06 Trust Account - Fund	<u>3,236.297</u>	<u>2,926.000</u>	<u>3,270.000</u>	<u>3,340.000</u>
G061 Provident Fund	<u>1,790.970</u>	<u>1,600.000</u>	<u>1,800.000</u>	<u>1,800.000</u>
G06103 General Provident Fund (Civil)	1,790.970	1,600.000	1,800.000	1,800.000
G062 Benevolent Fund	<u>843.666</u>	<u>650.000</u>	<u>840.000</u>	<u>850.000</u>
G06218 Benevolent Fund AJK	608.297	550.000	600.000	600.000
G06219 Benevolent Fund AJK (Gazetted)	235.370	100.000	240.000	250.000
G064 Insurance Fund	<u>354.368</u>	<u>426.000</u>	<u>380.000</u>	<u>430.000</u>
G06415 Group Insurance AJK	324.718	400.000	350.000	400.000
G06416 Insurance fee / Annual Premium	29.650	26.000	30.000	30.000
G065 Relief Funds	<u>247.292</u>	<u>250.000</u>	<u>250.000</u>	<u>260.000</u>
G06503 Tajweed-ul-Quran Trust Azad-Kashmir	247.292	250.000	250.000	260.000
G10 Trust Accounts - Other	<u>44,365.408</u>	<u>40,827.000</u>	<u>44,241.000</u>	<u>48,137.000</u>
G101 Accounts of Other Departments	<u>22,155.147</u>	<u>22,220.000</u>	<u>22,720.000</u>	<u>25,370.000</u>
G10105 Public Works Department Cheques	14,323.540	9,050.000	14,000.000	14,500.000
G10113 Public Works/PWD Deposits	2,044.072	2,150.000	2,050.000	2,100.000
G10131 Forest Cheques	1,590.158	950.000	1,600.000	1,600.000
G10134 Pre-Audit Cheques - Civil (Others)	540.131	570.000	570.000	570.000
G10137 Pre-Audit - Civil Cheques	3,334.539	3,500.000	3,500.000	3,600.000
G10138 Electricity Deposits	322.706	6,000.000	1,000.000	3,000.000

ESTIMATES OF PUBLIC ACCOUNT EXPENDITURES

(Rs. In Million)

HEAD OF ACCOUNT	ACTUAL EXP. 2022-23	BUDGET ESTIMATES 2023-24	REVISED ESTIMATES 2023-24	BUDGET ESTIMATES 2024-25
PUBLIC ACCOUNT				
G103 Other Deposits and Reserves	<u>3,650.042</u>	<u>2,107.000</u>	<u>3,586.000</u>	<u>3,707.000</u>
G10304 Zakat Collection Account	5.162	7.000	6.000	7.000
G10307 Other Appropriations -PSDP	3,581.569	2,000.000	3,500.000	3,600.000
G10307 Other Appropriations	63.311	100.000	80.000	100.000
G104 Other Remittances	<u>17,673.234</u>	<u>15,410.000</u>	<u>17,000.000</u>	<u>18,050.000</u>
G10402 Forest Remittances	723.886	700.000	720.000	750.000
G10407 PWD Remittances	284.278	210.000	280.000	300.000
G10430 Electricity Remittances	16,665.070	14,500.000	16,000.000	17,000.000
G112 Other Deposit Account	<u>886.985</u>	<u>1,090.000</u>	<u>935.000</u>	<u>1,010.000</u>
G11215 Revenue Deposits	702.435	670.000	700.000	720.000
G11216 Civil and Criminal Courts Deposits	178.149	160.000	180.000	180.000
G11218 Forest Deposits	1.309	250.000	50.000	100.000
G11245 Agriculture Deposits	5.093	10.000	5.000	10.000
G12 Special Deposit Fund	<u>756.990</u>	<u>265.000</u>	<u>314.000</u>	<u>325.000</u>
G121 Relief Funds	<u>740.467</u>	<u>245.000</u>	<u>294.000</u>	<u>305.000</u>
G12146 KLC	180.175	200.000	200.000	200.000
G12154 AJ&K Cease Fire Line Incidents Relief Fund	14.263	10.000	14.000	15.000
G12156 President Relief Fund for Earthquik Victims	24.084	0.000	20.000	25.000
G12166 PM Relief Fund for Turkiye Earthquake Victims	478.492	0.000	20.000	20.000
G12220 Funds for Revenue Foundation Scheme of AJ&K	0.000	0.000	0.000	0.000
G12225 Teacher Foundation Fund	43.453	35.000	40.000	45.000
G127 Other Funds	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>
G12706 Civil Defence Deposits	0.000	0.000	0.000	0.000
G128 Pension Fund	<u>16.523</u>	<u>20.000</u>	<u>20.000</u>	<u>20.000</u>
G12802 Pension Fund Local Bodies	16.523	20.000	20.000	20.000