

Azad Government of the State of Jammu & Kashmir
ANNUAL BUDGET STATEMENT
2025-26

Sr.#	Description	Pages
I	Estimate of Revenue Receipts and Capital Receipts	1-11
II	Estimate of Revenue Expenditures and Capital/Development Expenditures	12-22
III	Estimates of Public Account	23-28

ESTIMATE OF RECEIPTS

(Rs. in Million)

Object	HEAD OF ACCOUNT	ACTUAL RECEIPTS 2023-24	BUDGET ESTIMATES 2024-25	REVISED ESTIMATES 2024-25	BUDGET ESTIMATES 2025-26
SUMMARY					
	Total Consolidated Fund (Revenue+Capital)	224,918.560	242,198.934	234,132.000	303,200.000
	Revenue Receipts	181,770.212	200,170.000	195,032.000	260,000.000
B	Tax Revenue	59,990.623	75,698.500	69,795.000	85,859.000
C	Non-Tax Revenue	121,779.588	124,471.500	125,237.000	174,141.000
E	Capital Receipts	43,148.348	42,028.934	39,100.000	43,200.000

ESTIMATE OF RECEIPTS

(Rs. in Million)

Object	HEAD OF ACCOUNT	ACTUAL RECEIPTS 2023-24	BUDGET ESTIMATES 2024-25	REVISED ESTIMATES 2024-25	BUDGET ESTIMATES 2025-26
SUMMARY					
	REVENUE RECEIPT	181,770.212	200,170.000	195,032.000	260,000.000
B	TAX REVENUE	59,990.623	75,698.500	69,795.000	85,859.000
B01	DIRECT TAXES	46,776.345	60,490.750	55,838.500	67,961.200
	B011 Taxes on Income	46,622.653	60,205.000	55,453.000	67,477.500
	B013 Property Tax	82.744	82.750	225.000	269.700
	B014 Land Revenue	61.779	168.000	150.000	179.000
	B016 Tax on Profession, Trade & Calling	9.170	35.000	10.500	35.000
B02	Indirect Taxes	9,024.021	10,717.150	9,231.100	12,396.800
	B023 Sales Tax	7,280.401	8,500.000	7,600.000	9,100.000
	B026 Provincial Excise	1,261.164	1,501.400	1,001.100	2,501.500
	B027 Stamp Duty	372.795	487.750	470.000	540.300
	B028 Motor Vehicles	109.661	228.000	160.000	255.000
B03	Others Indirect Taxes	4,190.257	4,490.600	4,725.400	5,501.000
	B030 Other Indirect Taxes	4,190.257	4,490.600	4,725.400	5,501.000
C	NON-TAX REVENUE	121,779.588	124,471.500	125,237.000	174,141.000
C01	Income from Property and Enterprise	24,571.802	15,320.000	15,871.900	20,000.000
	C010 Profits - Electricity	24,571.802	15,320.000	15,871.900	20,000.000
	C018 Interest on Loan - Others	0.000	0.000	0.000	0.000
C02	Receipts from Civil Administration and Other Functions	1,938.079	1,844.300	1,840.600	2,344.300
	C021 General Administration - Organ of State	690.921	447.000	431.100	530.200
	C022 General Administration Receipts - Fiscal Admini:	0.000	33.000	51.500	81.000
	C023 General Administration Receipts - Economic Regulation	0.000	1.000	0.000	2.000
	C026 Law and Order Receipts	210.769	268.000	237.000	264.100
	C027 Community Services Receipts	292.434	310.000	260.000	423.000
	C028 Social Services	393.502	450.300	446.000	552.000
	C029 Social Services Miscellaneous	350.453	335.000	415.000	492.000

ESTIMATE OF RECEIPTS

(Rs. in Million)

Object	HEAD OF ACCOUNT	ACTUAL RECEIPTS 2023-24	BUDGET ESTIMATES 2024-25	REVISED ESTIMATES 2024-25	BUDGET ESTIMATES 2025-26
C03 Miscellaneous Receipts		95,269.707	107,307.200	107,524.500	151,796.700
C031	Economic Services Receipts - Food & Agriculture	420.965	411.000	490.000	562.000
C032	Economic Services Receipts - Fisheries & Animal Husbandry	117.918	120.000	115.000	140.000
C033	Economic Services Receipts - Forests	92.073	450.000	450.000	500.000
C035	Economic Services Receipts - Other -Industries	103.296	154.000	147.000	184.500
C036	Grants	93,030.000	105,040.000	105,572.000	149,040.000
C037	Extra Ordinary Receipts - Water Usage Charges	712.859	1,000.000	500.000	1,000.000
C038	Others - Miscellaneous	792.597	107.200	250.500	340.200
C039	Development Surcharges & Royalties	0.000	25.000	0.000	30.000

ESTIMATE OF RECEIPTS

(Rs. in Million)

Object	HEAD OF ACCOUNT	ACTUAL RECEIPTS 2023-24	BUDGET ESTIMATES 2024-25	REVISED ESTIMATES 2024-25	BUDGET ESTIMATES 2025-26
B	TAX REVENUE	59,990.623	75,698.500	69,795.000	85,859.000
B01	DIRECT TAXES	46,776.345	60,490.750	55,838.500	67,961.200
B011	Taxes on Income	46,622.653	60,205.000	55,453.000	67,477.500
	B01101 Income Tax	46,622.653	60,205.000	55,453.000	67,477.500
B013	Property Tax	82.744	82.750	225.000	269.700
	B01311 Fees for Registering Documents	82.625	82.500	87.000	95.500
	B01312 Copying Registered Documents	0.119	0.250	0.100	0.200
	B01320 Property Tax	0.000	0.000	137.900	174.000
B014	Land Revenue	61.779	168.000	150.000	179.000
	B01404 Sale of Government Estates	0.000	25.000	0.000	11.000
	B01409 Others (Transfer of Property)	0.000	2.000	0.000	1.000
	B01417 Mutation Fee	0.000	15.000	0.000	2.000
	B01418 Copying & Inspection of Patwaries Record	0.000	16.000	0.000	10.000
	B01425 Land Revenue & Others	61.779	110.000	150.000	155.000
B016	Tax on Profession, Trade & Calling	9.170	35.000	10.500	35.000
	B01601 Ordinary Collection	9.170	35.000	10.500	35.000
B02	Indirect Taxes	9,024.021	10,717.150	9,231.100	12,396.800
B023	Sales Tax	7,280.401	8,500.000	7,600.000	9,100.000
	B02341 Ordinary Collection - Sales Tax on Goods	4,673.479	5,300.000	4,500.000	5,600.000
	B02366 Sales Tax on services collected on behalf of AJ&K	2,606.922	3,200.000	3,100.000	3,500.000

ESTIMATE OF RECEIPTS

(Rs. in Million)

Object	HEAD OF ACCOUNT	ACTUAL RECEIPTS 2023-24	BUDGET ESTIMATES 2024-25	REVISED ESTIMATES 2024-25	BUDGET ESTIMATES 2025-26
B026	Provincial Excise	1,261.164	1,501.400	1,001.100	2,501.500
B02620	Medicinal & Toilet Preparations containing Alcohol (Excise Duty on Medicines)	0.019	1.400	1.100	1.500
B02628	Others - Excise Duty	1,261.145	1,500.000	1,000.000	2,500.000
B027	Stamp Duty	372.795	487.750	470.000	540.300
B02701	Sale of Stamps - non judicial	39.835	45.000	40.000	45.000
B02704	Other Non Judicial Sale and General Stamps	19.250	8.000	30.000	35.000
B02712	Sale of Property Transactions	1.140	30.000	5.000	6.000
B02719	Stamp Duty on Receipt issued by Cou	0.000	6.500	20.000	26.000
B02731	Sale of Stamps - judicial	295.991	350.000	340.000	370.000
B02732	Court Fees	7.419	4.000	4.000	5.000
B02733	Record Room Receipts	0.000	3.000	8.000	9.000
B02734	Court Fees realized in Stamps	0.000	4.000	3.000	4.000
B02735	Fines and Penalties	9.161	37.250	20.000	40.300
B028	Motor Vehicles	109.661	228.000	160.000	255.000
B02801	Fee for Registration - Computerized No. Plates	23.407	90.000	50.000	95.000
B02802	Fee for Miscellaneous Receipts	4.842	0.500	0.500	0.800
B02803	Receipts under Provincial Motor Vehicle Taxation Act	55.129	88.000	60.000	90.000
B02811	Other Receipts on account of Vehicles Fitness Certificates	10.960	17.000	17.000	25.000
B02812	Other Receipts on account of Vehicles Route Permit Fee	15.323	32.500	32.500	44.200
B03	Others Indirect Taxes	4,190.257	4,490.600	4,725.400	5,501.000
B030	Other Indirect Taxes	4,190.257	4,490.600	4,725.400	5,501.000
B03021	Education Cess	3,740.845	4,000.000	4,300.000	5,000.000
B03052	Receipts from Sales of Tobacco Dealers License Forms (Vend Act)	0.524	0.600	0.400	1.000
B03070	Telephone Duty	448.888	490.000	425.000	500.000

ESTIMATE OF RECEIPTS

(Rs. in Million)

Object	HEAD OF ACCOUNT	ACTUAL RECEIPTS 2023-24	BUDGET ESTIMATES 2024-25	REVISED ESTIMATES 2024-25	BUDGET ESTIMATES 2025-26
C	NON-TAX REVENUE	121,779.588	124,471.500	125,237.000	174,141.000
C01	Income from Property and Enterprise	24,571.802	15,320.000	15,871.900	20,000.000
C010	Profits - Electricity	24,571.802	15,320.000	15,871.900	20,000.000
C01008	Pakistan Telecommunication Authority - AJK Share	8,477.244	320.000	320.000	420.000
C01015	Electricity Receipts - Electricity Deptt. AJK Govt.	16,094.558	15,000.000	15,551.900	19,580.000
C018	Interest on Loan - Others	0.000	0.000	0.000	0.000
C01803	Interest realized on Investment of Cash Balances	0.000	0.000	0.000	0.000
C02	Receipts from Civil Administration and Other Functions	1,938.079	1,844.300	1,840.600	2,344.300
C021	General Administration - Organ of State	690.921	447.000	431.100	530.200
C02101	Organs of state- Examination Fee realized by PSC	2.720	5.000	21.000	30.200
C02103	Organs of state- Recoveries of over payment	370.525	442.000	410.100	500.000
C02104	Contribution of Pension and Gratuities	317.677	0.000	0.000	0.000
C022	General Administration Receipts - Fiscal Administration	0.000	33.000	51.500	81.000
C02206	Audit Other	0.000	1.000	0.500	1.000
C02241	Contribution of Pension and Gratuities	0.000	32.000	51.000	80.000
C023	General Administration Receipts - Economic Regulation	0.000	1.000	0.000	2.000
C02304	Receipts under the Companies Ordinance, 1984	0.000	1.000	0.000	2.000
C026	Law and Order Receipts	210.769	268.000	237.000	264.100
C02604	General Fees, Fines & Forfeitures	18.631	25.000	5.000	10.000
C02634	Police supplied to Public Departments, Private Companies and Persons	42.114	60.000	55.000	60.000
C02635	Receipts realized under the Arms Act	0.000	2.000	0.000	1.000
C02636	Traffic Fines	91.917	120.000	120.000	130.600
C02637	Motor Driving Licence	57.116	60.000	55.000	60.000
C02661	Others - Jails	0.991	1.000	2.000	2.500

ESTIMATE OF RECEIPTS

(Rs. in Million)

Object	HEAD OF ACCOUNT	ACTUAL RECEIPTS 2023-24	BUDGET ESTIMATES 2024-25	REVISED ESTIMATES 2024-25	BUDGET ESTIMATES 2025-26
C027	Community Services Receipts	292.434	310.000	260.000	423.000
C02701	Building Rent	121.037	120.000	95.000	130.000
C02702	Receipts from Workshops and Rent of Equipment	0.000	4.000	0.000	4.000
C02705	Collection of Payments for Services rendered	0.000	1.000	0.000	1.000
C02706	Others-Buildings	0.025	5.000	0.000	5.000
C02712	Tolls on Road and Bridges	80.729	90.000	100.000	200.000
C02715	Collection of Payments for Services rendered	0.000	5.000	0.000	5.000
C02716	Others-Highways	90.643	80.000	65.000	73.000
C02719	Receipt From Workshops	0.000	5.000	0.000	5.000
C028	Social Services	393.502	450.300	446.000	552.000
C02803	Fees Government Intermediate Classes	30.540	58.500	55.000	70.000
C02804	Fee from Primary Schools	0.000	4.000	0.000	4.000
C02813	Education - General Admission Fees	0.000	18.000	0.000	10.000
C02818	Education - Others	185.019	185.000	185.000	190.000
C02819	Receipts from Boys Secondary Schools	0.005	7.500	0.000	8.000
C02820	Receipts from Girls Secondary Schools	0.001	7.000	0.000	8.000
C02855	Health - Sale of Outdoor Tickets	0.000	25.000	0.000	25.000
C02857	Health - Rooms Rent	0.099	1.000	0.000	3.000
C02865	Health Other Contributions	2.220	3.300	5.000	8.000
C02870	Health Fees realized on account of Registration of Private, Clinics, Laboratories, X Ray Clinics	0.000	5.000	0.000	4.000
C02872	Fees realised on account of Birth and Death Certificates	0.000	0.000	6.000	10.000
C02875	Health - Hospital Receipts	175.619	136.000	195.000	212.000
C029	Social Services Miscellaneous	350.453	335.000	415.000	492.000
C02938	Water Supply Charges	286.053	258.000	340.000	400.000
C02950	Others - PHE	0.000	2.000	0.000	2.000
C02956	Nikah Registration Fee	64.400	75.000	75.000	90.000

ESTIMATE OF RECEIPTS

(Rs. in Million)

Object	HEAD OF ACCOUNT	ACTUAL RECEIPTS 2023-24	BUDGET ESTIMATES 2024-25	REVISED ESTIMATES 2024-25	BUDGET ESTIMATES 2025-26
C03	Miscellaneous Receipts	95,269.707	107,307.200	107,524.500	151,796.700
C031	Economic Services Receipts - Food & Agriculture	420.965	411.000	490.000	562.000
	C03105 Receipts of AJK Food Department	412.337	400.000	480.000	550.000
	C03116 Agriculture Receipts	8.628	7.500	10.000	10.000
	C03118 Receipts from Agricultural Seed Farms	0.000	1.000	0.000	0.500
	C03135 Collection of Payments for Services rendered	0.000	1.000	0.000	0.500
	C03136 Agriculture Others	0.000	0.500	0.000	0.500
	C03141 Receipts on account of supply of Fertilizers, Pesticides, Seeds etc.	0.000	1.000	0.000	0.500
C032	Economic Services Receipts - Fisheries & Animal Husbandry	117.918	120.000	115.000	140.000
	C03201 Ordinary Receipts	76.967	80.000	80.000	90.000
	C03223 Receipts from Poultry & Live Stock Forms	40.534	35.500	35.000	45.000
	C03225 Receipts from Research Institute	0.000	1.000	0.000	1.000
	C03227 Insemination Fees	0.000	1.500	0.000	2.000
	C03230 Collection of Payments for Services rendered	0.000	1.000	0.000	1.000
	C03231 Others - Animal Husbandry	0.418	1.000	0.000	1.000
C033	Economic Services Receipts - Forests	92.073	450.000	450.000	500.000
	C03301 Timber and other Produce removed from the Forest by Government Agencies - Timber	86.404	100.500	100.500	480.000
	C03311 Timber and other Produce removed from the Forest by Consumer of Purchasers-Honey, Herbs and Medical Plants.	0.002	0.500	0.500	1.000
	C03370 Other Receipts	5.667	349.000	349.000	19.000

ESTIMATE OF RECEIPTS

(Rs. in Million)

Object	HEAD OF ACCOUNT	ACTUAL RECEIPTS 2023-24	BUDGET ESTIMATES 2024-25	REVISED ESTIMATES 2024-25	BUDGET ESTIMATES 2025-26
C035	Economic Services Receipts - Other -Industri	103.296	154.000	147.000	184.500
C03506	Industrial Safety - Explosives Department	0.012	0.600	0.600	1.000
C03508	Others - Industries	4.370	5.000	5.000	6.500
C0350C	Fee of Registration / Renewal etc. of Stone Crusher	0.000	0.600	0.000	1.000
C03511	Sale of Gazette	0.000	20.000	0.000	5.000
C03512	Sale of other Government Publications	0.000	25.000	0.000	4.000
C03519	Press Receipts	60.526	25.000	95.000	110.000
C03523	Others - Printing Press	0.000	30.000	0.000	1.000
C03541	Industries Receipts	33.838	41.000	41.900	48.500
C03549	Others-Sericulture	4.548	6.800	4.500	7.500
C036	Grants	93,030.000	105,040.000	105,572.000	149,040.000
C0360A	50% Share of District Armed Services Board from Ministry of Defence	30.000	40.000	40.000	40.000
C03604	Variable Grant from Federal Government	93,000.000	105,000.000	105,532.000	149,000.000
C037	Extra Ordinary Receipts - Water Usage Charge:	712.859	1,000.000	500.000	1,000.000
C03725	Others - Water Usage Charges Mangla	712.859	1,000.000	500.000	1,000.000
C038	Others - Miscellaneous	792.597	107.200	250.500	340.200
C03805	Rent, Rates and Taxes	7.416	10.000	0.000	12.000
C03808	Receipts under the Mines - Oilfields and Mineral Development Act	67.796	60.000	75.000	80.000
C03818	Fees for Registration of Societies under the Registration Act	0.000	1.000	2.000	2.000
C03821	Tourism Receipts incl. Rent of Rest Houses	6.345	12.000	12.000	15.000
C03829	Other Receipts Fees, Fines and Forfeitures	0.000	2.000	0.000	3.000
C03847	Sand and Quarry Fees	0.000	2.000	0.000	3.000
C03859	Collection of Registration/Work Permit Fee	0.000	0.200	0.100	0.200
C03870	Others - Miscellaneous	711.040	20.000	161.400	225.000
C039	Development Surcharges & Royalties	0.000	25.000	0.000	30.000
C03909	Mineral Royalties	0.000	25.000	0.000	30.000

ESTIMATE OF RECEIPTS

		(Rs. in Million)			
Object	HEAD OF ACCOUNT	ACTUAL RECEIPTS 2023-24	BUDGET ESTIMATES 2024-25	REVISED ESTIMATES 2024-25	BUDGET ESTIMATES 2025-26
SUMMARY					
E	CAPITAL RECEIPTS	43,148.348	42,028.934	39,100.000	43,200.000
	E02 Recoveries of Loans and Advances	933.847	1,000.000	1,100.000	1,200.000
	E025 From Government Servants	933.847	1,000.000	1,100.000	1,200.000
	E03 Debt	42,214.501	41,028.934	38,000.000	42,000.000
	E031 Debt (Domestic)/Development Grant	25,835.000	28,000.000	28,000.000	31,000.000
	E032 Floating Debt	16,379.501	10,028.934	10,000.000	10,000.000
	E033 Debt (Foreign)/ Development Loan/ Grant	0.000	3,000.000	0.000	1,000.000

ESTIMATE OF RECEIPTS

		(Rs. in Million)			
Object	HEAD OF ACCOUNT	ACTUAL RECEIPTS 2023-24	BUDGET ESTIMATES 2024-25	REVISED ESTIMATES 2024-25	BUDGET ESTIMATES 2025-26
E	CAPITAL RECEIPTS	43,148.348	42,028.934	39,100.000	43,200.000
E02	Recoveries of Loans and Advances	933.847	1,000.000	1,100.000	1,200.000
E025	From Government Servants	933.847	1,000.000	1,100.000	1,200.000
E02501	House Building Advance	924.884	992.000	1,090.000	1,191.000
E02502	Motor Car Advance	6.426	5.500	8.000	7.000
E02503	Motor Cycle/Scooter Advance	2.538	2.500	2.000	2.000
E03	Debt	42,214.501	41,028.934	38,000.000	42,000.000
E031	Debt (Domestic)/Development Grant	25,835.000	28,000.000	28,000.000	31,000.000
E03102	Debt-Development Loan/ Grant - received from Federal Government	25,835.000	28,000.000	28,000.000	31,000.000
E032	Floating Debt	16,379.501	10,028.934	10,000.000	10,000.000
E03203	Ways & Means Advances	16,379.501	10,028.934	10,000.000	10,000.000
E033	Debt (Foreign)/ Development Loan/ Grant	0.000	3,000.000	0.000	1,000.000
E03302	Debt (Foreign)/Development Loan/ Grant - received from Federal Government	0.000	3,000.000	0.000	1,000.000

ESTIMATE OF EXPENDITURES

HEAD OF ACCOUNT	(Rs. in Million)			
	ACTUAL EXP. 2023-24	BUDGET ESTIMATES 2024-25	REVISED ESTIMATES 2024-25	BUDGET ESTIMATES 2025-26
SUMMARY				
Total Consolidated Fund	<u>209,051.489</u>	<u>274,061.934</u>	<u>234,000.000</u>	<u>320,200.000</u>
Revenue Expenditure	166,932.281	220,033.000	196,000.000	261,200.000
Capital Expenditure	42,119.208	54,028.934	38,000.000	59,000.000

ESTIMATE OF EXPENDITURES

(Rs. in Million)				
HEAD OF ACCOUNT	ACTUAL EXP. 2023-24	BUDGET ESTIMATES 2024-25	REVISED ESTIMATES 2024-25	BUDGET ESTIMATES 2025-26
SUMMARY				
REVENUE EXPENDITURES	<u>166,932.281</u>	<u>220,033.000</u>	<u>196,000.000</u>	<u>261,200.000</u>
01 General Public Service	<u>63,197.849</u>	<u>78,100.929</u>	<u>64,182.197</u>	<u>96,292.238</u>
011 Executive and Legislative Organs, Financial and Fiscal Affairs, External Affairs	47,325.589	50,571.188	52,813.029	57,528.892
014 Transfers	13,966.973	25,562.490	9,656.340	36,386.220
015 General Services	1,652.701	1,655.816	1,439.797	2,004.535
018 Administration of General Public Services	166.800	195.061	184.495	248.887
019 General Public Services not elsewhere defined	85.786	116.374	88.536	123.704
02 Defence Affairs & Services	<u>513.015</u>	<u>585.400</u>	<u>590.500</u>	<u>650.800</u>
021 Military Defence	88.722	118.900	107.600	132.500
022 Civil Defence	424.293	466.500	482.900	518.300
03 Public Order and Safety Affairs	<u>11,531.520</u>	<u>14,152.063</u>	<u>13,968.383</u>	<u>16,258.717</u>
031 Law Courts	3,286.378	3,635.459	3,740.571	4,076.603
032 Police	7,583.015	9,890.077	9,584.094	11,378.607
034 Prison Administration and Operation	433.011	365.400	365.300	472.300
036 Administration of Public Order	229.117	261.127	278.418	331.207
04 Economic Affairs	<u>33,751.288</u>	<u>63,791.564</u>	<u>53,704.375</u>	<u>63,679.296</u>
041 General Economic, Commercial and Labor Affairs	13,087.193	41,626.810	30,008.260	37,994.280
042 Agriculture, Food, Irrigation, Forestry and Fisheries	4,128.278	4,638.552	4,604.097	5,236.714
043 Fuel and Energy	10,171.216	10,813.300	12,285.000	12,927.000
044 Mining and Manufacturing	244.379	273.629	262.074	320.722
045 Construction and Transport	5,768.974	6,044.402	6,146.718	6,761.902
047 Other Industries	351.247	394.871	398.226	438.678
05 Environment Protection	<u>22.386</u>	<u>23.998</u>	<u>22.860</u>	<u>28.065</u>
055 Administration of Environment Protection	22.386	23.998	22.860	28.065
06 Housing and Community Amenities	<u>947.580</u>	<u>957.100</u>	<u>987.300</u>	<u>1,114.400</u>
062 Community Development	947.580	957.100	987.300	1,114.400
07 Health	<u>13,501.903</u>	<u>14,950.400</u>	<u>14,767.400</u>	<u>26,274.900</u>
073 Hospital Services	6,988.583	7,766.387	7,757.680	10,612.666
074 Public Health Services	583.003	718.634	685.987	892.088
076 Health Administration	5,930.317	6,465.379	6,323.733	14,770.146

ESTIMATE OF EXPENDITURES

HEAD OF ACCOUNT	(Rs. in Million)			
	ACTUAL EXP. 2023-24	BUDGET ESTIMATES 2024-25	REVISED ESTIMATES 2024-25	BUDGET ESTIMATES 2025-26
08 Recreation, Culture and Religion	<u>730.951</u>	<u>840.798</u>	<u>997.082</u>	<u>1,041.598</u>
081 Recreational and Sporting Services	161.947	162.498	230.282	187.398
084 Religious Affairs	254.016	277.000	374.300	422.900
086 Administration of Information, Recreation, Culutre	314.988	401.300	392.500	431.300
09 Education Affairs and Services	<u>39,963.487</u>	<u>43,749.648</u>	<u>43,875.603</u>	<u>52,856.186</u>
091 Pre-Primary and Primary Education Affairs and Ser	6,314.653	6,763.645	7,268.938	7,856.536
092 Secondary Education Affairs and Services	25,991.304	27,978.188	28,088.935	34,214.748
093 Tertiary Education Affairs and Services	7,285.662	8,590.887	8,115.985	9,706.862
095 Subsidiary Services to Education	38.709	43.648	44.826	47.540
096 Administration	239.961	261.998	257.318	910.919
097 Education Affairs and Services not elsewhere Class	93.198	111.282	99.601	119.581
10 Social Protection	<u>2,772.302</u>	<u>2,881.100</u>	<u>2,904.300</u>	<u>3,003.800</u>
107 Administration	1,970.278	2,006.500	2,008.300	2,012.800
108 Others	802.024	874.600	896.000	991.000

ESTIMATE OF EXPENDITURES

(Rs. in Million)				
HEAD OF ACCOUNT	ACTUAL EXP. 2023-24	BUDGET ESTIMATES 2024-25	REVISED ESTIMATES 2024-25	BUDGET ESTIMATES 2025-26
REVENUE EXPENDITURES	<u>166,932.281</u>	<u>220,033.000</u>	<u>196,000.000</u>	<u>261,200.000</u>
01 General Public Service	<u>63,197.849</u>	<u>78,100.929</u>	<u>64,182.197</u>	<u>96,292.238</u>
011 Executive and Legislative Organs, Financial and Fiscal Affairs, External Affairs	<u>47,325.589</u>	<u>50,571.188</u>	<u>52,813.029</u>	<u>57,528.892</u>
0111 Executive and Legislative Organs	<u>3,761.033</u>	<u>4,259.728</u>	<u>4,240.910</u>	<u>4,701.263</u>
011101 Parliamentary/Legislative Affairs	724.872	872.326	832.603	1,060.560
011102 Federal Executive/President Secretariat	693.713	941.297	685.048	1,001.184
011103 Provincial Executive/Prime Minister Secretariat	593.259	741.502	767.113	767.096
011104 Administrative Inspection	65.527	69.338	59.059	86.349
011105 District Administration	1,599.579	1,502.869	1,752.556	1,640.704
011110 General Commission and Enquiries	84.083	132.396	144.531	145.370
0112 Financial and Fiscal Affairs	<u>43,564.556</u>	<u>46,311.460</u>	<u>48,572.119</u>	<u>52,827.629</u>
011204 Administration of Financial Affairs	535.261	778.252	606.901	1,123.278
011205 Tax Management (Customs, Income Tax, Excise etc)	750.702	1,206.151	978.215	1,391.468
011206 Accounting Services	667.091	876.821	742.970	973.941
011207 Auditing Services	209.851	310.236	244.033	338.942
011210 Pension Civil	41,401.651	43,140.000	46,000.000	49,000.000
014 Transfers	<u>13,966.973</u>	<u>25,562.490</u>	<u>9,656.340</u>	<u>36,386.220</u>
0141 Transfers (Inter-Governmental)	<u>11,980.938</u>	<u>21,562.490</u>	<u>5,656.340</u>	<u>31,386.220</u>
014110 Others	11,980.938	21,562.490	5,656.340	31,386.220
142 Transfers (Others)	<u>1,986.034</u>	<u>4,000.000</u>	<u>4,000.000</u>	<u>5,000.000</u>
014203 Government Servants	1,986.034	4,000.000	4,000.000	5,000.000
015 General Services	<u>1,652.701</u>	<u>1,655.816</u>	<u>1,439.797</u>	<u>2,004.535</u>
0151 Personnel Services	<u>932.911</u>	<u>686.879</u>	<u>545.037</u>	<u>796.896</u>
015101 Establishment, Services, General Administration	932.911	686.879	545.037	796.896
0152 Planning Services	<u>372.404</u>	<u>464.668</u>	<u>399.406</u>	<u>601.894</u>
015201 Planning	372.404	464.668	399.406	601.894
0154 Other General Services	<u>347.387</u>	<u>504.269</u>	<u>495.354</u>	<u>605.745</u>
015403 Centralized Printing and Publishing	164.525	166.000	166.100	176.300
015404 Centralized Motor Vehicle Pool	149.306	162.494	157.771	204.202
015420 Others	33.556	175.775	171.483	225.243
018 Administration of General Public Services	<u>166.800</u>	<u>195.061</u>	<u>184.495</u>	<u>248.887</u>
0181 Administration of General Public Services	<u>166.800</u>	<u>195.061</u>	<u>184.495</u>	<u>248.887</u>
018101 Voter Registration/Elections	166.800	195.061	184.495	248.887

ESTIMATE OF EXPENDITURES

(Rs. in Million)				
HEAD OF ACCOUNT	ACTUAL EXP. 2023-24	BUDGET ESTIMATES 2024-25	REVISED ESTIMATES 2024-25	BUDGET ESTIMATES 2025-26
019 General Public Services not elsewhere defined	<u>85.786</u>	<u>116.374</u>	<u>88.536</u>	<u>123.704</u>
0191 General Public Services not elsewhere defined	<u>85.786</u>	<u>116.374</u>	<u>88.536</u>	<u>123.704</u>
019101 Administrative Training	85.786	116.374	88.536	123.704
02 Defence Affairs & Services	<u>513.015</u>	<u>585.400</u>	<u>590.500</u>	<u>650.800</u>
021 Military Defence	<u>88.722</u>	<u>118.900</u>	<u>107.600</u>	<u>132.500</u>
0211 Defence Services - Effective	<u>88.722</u>	<u>118.900</u>	<u>107.600</u>	<u>132.500</u>
021101 Defence Affairs	88.722	118.900	107.600	132.500
022 Civil Defence	<u>424.293</u>	<u>466.500</u>	<u>482.900</u>	<u>518.300</u>
0221 Civil Defence	<u>424.293</u>	<u>466.500</u>	<u>482.900</u>	<u>518.300</u>
022101 Civil Defence	424.293	466.500	482.900	518.300
03 Public Order and Safety Affairs	<u>11,531.520</u>	<u>14,152.063</u>	<u>13,968.383</u>	<u>16,258.717</u>
031 Law Courts	<u>3,286.378</u>	<u>3,635.459</u>	<u>3,740.571</u>	<u>4,076.603</u>
0311 Law Courts	<u>3,286.378</u>	<u>3,635.459</u>	<u>3,740.571</u>	<u>4,076.603</u>
031101 Courts/Justice	3,216.801	3,555.293	3,649.454	3,978.824
031102 Attorneys/Legal Services	69.577	80.166	91.117	97.779
032 Police	<u>7,583.015</u>	<u>9,890.077</u>	<u>9,584.094</u>	<u>11,378.607</u>
0321 Police	<u>7,583.015</u>	<u>9,890.077</u>	<u>9,584.094</u>	<u>11,378.607</u>
032102 Police	7,497.243	9,764.957	9,483.348	11,235.890
032108 Economic Crime Investigation	85.772	125.120	100.746	142.717
034 Prison Administration and Operation	<u>433.011</u>	<u>365.400</u>	<u>365.300</u>	<u>472.300</u>
0341 Prison Administration and Operation	<u>433.011</u>	<u>365.400</u>	<u>365.300</u>	<u>472.300</u>
034101 Jails and Convict Settlement	433.011	365.400	365.300	472.300
036 Administration of Public Order	<u>229.117</u>	<u>261.127</u>	<u>278.418</u>	<u>331.207</u>
0361 Administration	<u>229.117</u>	<u>261.127</u>	<u>278.418</u>	<u>331.207</u>
036101 Secretariat/Administration	229.117	261.127	278.418	331.207
04 Economic Affairs	<u>33,751.288</u>	<u>63,791.564</u>	<u>53,704.375</u>	<u>63,679.296</u>
041 General Economic, Commercial and Labor Affair	<u>13,087.193</u>	<u>41,626.810</u>	<u>30,008.260</u>	<u>37,994.280</u>
0414 State Trading	<u>13,087.193</u>	<u>41,626.810</u>	<u>30,008.260</u>	<u>37,994.280</u>
041401 Food (Wheat)	13,087.193	41,626.810	30,008.260	37,994.280
042 Agriculture, Food, Irrigation, Forestry and Fisher	<u>4,128.278</u>	<u>4,638.552</u>	<u>4,604.097</u>	<u>5,236.714</u>
0421 Agriculture	<u>2,016.790</u>	<u>2,205.095</u>	<u>2,220.144</u>	<u>2,472.333</u>
042101 Administration/Land Commission	1,111.597	1,201.074	1,228.115	1,342.927
042103 Agricultural Research and Extension Services	621.275	692.915	676.137	770.212
042104 Plants Protection and Locust Contrc	267.777	289.806	300.692	336.794
042107 Co-operation	16.142	21.300	15.200	22.400
0422 Irrigation	<u>24.918</u>	<u>29.057</u>	<u>30.053</u>	<u>33.981</u>
042201 Administration	24.918	29.057	30.053	33.981

ESTIMATE OF EXPENDITURES

(Rs. in Million)

HEAD OF ACCOUNT		ACTUAL EXP. 2023-24	BUDGET ESTIMATES 2024-25	REVISED ESTIMATES 2024-25	BUDGET ESTIMATES 2025-26
0424 Forestry		<u>1,707.768</u>	<u>1,988.400</u>	<u>1,940.500</u>	<u>2,256.700</u>
042401	Preservation of Wildlife and Control of Hunting	111.434	123.982	123.437	137.661
042402	Forestry	1,596.333	1,864.418	1,817.063	2,119.039
0426 Food		<u>378.802</u>	<u>416.000</u>	<u>413.400</u>	<u>473.700</u>
042601	Administration	378.802	416.000	413.400	473.700
043 Fuel and Energy		<u>10,171.216</u>	<u>10,813.300</u>	<u>12,285.000</u>	<u>12,927.000</u>
0435 Electricity - Hydal		<u>10,171.216</u>	<u>10,813.300</u>	<u>12,285.000</u>	<u>12,927.000</u>
043501	Administration	70.681	93.961	89.418	118.924
043502	Electricity - Hydal	10,100.535	10,719.339	12,195.582	12,808.076
044 Mining and Manufacturing		<u>244.379</u>	<u>273.629</u>	<u>262.074</u>	<u>320.722</u>
0441 Manufacturing		<u>163.456</u>	<u>182.690</u>	<u>179.985</u>	<u>218.738</u>
044101	Support for Industrial Development	123.143	136.746	130.301	150.835
044105	Administration	40.313	45.944	49.684	67.903
0442 Mining		<u>80.923</u>	<u>90.939</u>	<u>82.089</u>	<u>101.984</u>
044201	Mining of Mineral Resources other than mineral fuel	80.923	90.939	82.089	101.984
045 Construction and Transport		<u>5,768.974</u>	<u>6,044.402</u>	<u>6,146.718</u>	<u>6,761.902</u>
0452 Road Transport		<u>2,658.040</u>	<u>2,758.825</u>	<u>2,808.174</u>	<u>3,144.122</u>
045201	Administration	61.663	72.253	59.939	97.576
045202	Highways, Roads and Bridges	2,563.505	2,648.370	2,712.517	2,986.944
045203	Road Transport	32.871	38.202	35.718	59.602
0457 Construction (Works)		<u>3,110.934</u>	<u>3,285.577</u>	<u>3,338.544</u>	<u>3,617.780</u>
045701	Administration	45.700	52.737	55.835	72.526
045702	Buildings and Structures	2,963.483	3,115.330	3,171.568	3,418.835
045720	Others	101.752	117.510	111.141	126.419
047 Other Industries		<u>351.247</u>	<u>394.871</u>	<u>398.226</u>	<u>438.678</u>
0471 Distributive Trades, Storage, Warehouses		<u>32.851</u>	<u>40.271</u>	<u>39.026</u>	<u>46.178</u>
047101	Weights and Measures	32.851	40.271	39.026	46.178

ESTIMATE OF EXPENDITURES

(Rs. in Million)				
HEAD OF ACCOUNT	ACTUAL EXP. 2023-24	BUDGET ESTIMATES 2024-25	REVISED ESTIMATES 2024-25	BUDGET ESTIMATES 2025-26
0472 Other Industries	<u>318.396</u>	<u>354.600</u>	<u>359.200</u>	<u>392.500</u>
047202 Tourism	189.269	201.000	216.700	228.700
047220 Others - Sericulture	129.126	153.600	142.500	163.800
05 Environment Protection	<u>22.386</u>	<u>23.998</u>	<u>22.860</u>	<u>28.065</u>
055 Administration of Environment Protection	<u>22.386</u>	<u>23.998</u>	<u>22.860</u>	<u>28.065</u>
0551 Administration of Environment Protection	<u>22.386</u>	<u>23.998</u>	<u>22.860</u>	<u>28.065</u>
055101 Administration	22.386	23.998	22.860	28.065
06 Housing and Community Amenities	<u>947.580</u>	<u>957.100</u>	<u>987.300</u>	<u>1,114.400</u>
062 Community Development	<u>947.580</u>	<u>957.100</u>	<u>987.300</u>	<u>1,114.400</u>
0622 Rural Development	<u>947.580</u>	<u>957.100</u>	<u>987.300</u>	<u>1,114.400</u>
062206 Administration	947.580	957.100	987.300	1,114.400
07 Health	<u>13,501.903</u>	<u>14,950.400</u>	<u>14,767.400</u>	<u>26,274.900</u>
073 Hospital Services	<u>6,988.583</u>	<u>7,766.387</u>	<u>7,757.680</u>	<u>10,612.666</u>
0731 General Hospital Services	<u>6,988.583</u>	<u>7,766.387</u>	<u>7,757.680</u>	<u>10,612.666</u>
073101 General Hospital Services	6,988.583	7,766.387	7,757.680	10,612.666
074 Public Health Services	<u>583.003</u>	<u>718.634</u>	<u>685.987</u>	<u>892.088</u>
0741 Public Health Services	<u>583.003</u>	<u>718.634</u>	<u>685.987</u>	<u>892.088</u>
074102 Nutrition and other Hygiene Progar	531.566	604.841	562.883	746.931
074120 Others (other Health Facilities and Preventive Measures)	51.437	113.793	123.104	145.157
076 Health Administration	<u>5,930.317</u>	<u>6,465.379</u>	<u>6,323.733</u>	<u>14,770.146</u>
0761 Administration	<u>5,930.317</u>	<u>6,465.379</u>	<u>6,323.733</u>	<u>14,770.146</u>
076101 Administration	5,930.317	6,465.379	6,323.733	14,770.146
08 Recreation, Culture and Religion	<u>730.951</u>	<u>840.798</u>	<u>997.082</u>	<u>1,041.598</u>
081 Recreational and Sporting Services	<u>161.947</u>	<u>162.498</u>	<u>230.282</u>	<u>187.398</u>
0811 Recreational and Sporting Services	<u>161.947</u>	<u>162.498</u>	<u>230.282</u>	<u>187.398</u>
081105 Administration	161.947	162.498	230.282	187.398
084 Religious Affairs	<u>254.016</u>	<u>277.000</u>	<u>374.300</u>	<u>422.900</u>
0841 Religious Affairs	<u>254.016</u>	<u>277.000</u>	<u>374.300</u>	<u>422.900</u>
084101 Administration	254.016	277.000	374.300	422.900
086 Administration of Information, Recreation, Culutr	<u>314.988</u>	<u>401.300</u>	<u>392.500</u>	<u>431.300</u>
0861 Administration of Information, Recreation	<u>314.988</u>	<u>401.300</u>	<u>392.500</u>	<u>431.300</u>
086101 Administration	314.988	401.300	392.500	431.300

ESTIMATE OF EXPENDITURES

(Rs. in Million)				
HEAD OF ACCOUNT	ACTUAL EXP. 2023-24	BUDGET ESTIMATES 2024-25	REVISED ESTIMATES 2024-25	BUDGET ESTIMATES 2025-26
09 Education Affairs and Services	<u>39,963.487</u>	<u>43,749.648</u>	<u>43,875.603</u>	<u>52,856.186</u>
091 Pre-Primary and Primary Education Affairs and Services	<u>6,314.653</u>	<u>6,763.645</u>	<u>7,268.938</u>	<u>7,856.536</u>
0911 Pre-Primary and Primary Education Affairs and Services	<u>6,314.653</u>	<u>6,763.645</u>	<u>7,268.938</u>	<u>7,856.536</u>
091102 Primary	6,314.653	6,763.645	7,268.938	7,856.536
092 Secondary Education Affairs and Services	<u>25,991.304</u>	<u>27,978.188</u>	<u>28,088.935</u>	<u>34,214.748</u>
0921 Secondary Education Affairs and Services	<u>25,991.304</u>	<u>27,978.188</u>	<u>28,088.935</u>	<u>34,214.748</u>
092101 Secondary Education	25,146.311	27,022.771	27,144.368	30,737.950
092102 Administration	753.709	856.431	844.094	3,370.423
092120 Others - Curriculum & Research	91.284	98.986	100.473	106.375
093 Tertiary Education Affairs and Services	<u>7,285.662</u>	<u>8,590.887</u>	<u>8,115.985</u>	<u>9,706.862</u>
0931 Tertiary Education Affairs and Services	<u>7,285.662</u>	<u>8,590.887</u>	<u>8,115.985</u>	<u>9,706.862</u>
093101 General Universities / Colleges / Institutes	6,956.702	8,038.781	7,587.206	9,105.195
093102 Professional / Technical Universities / Colleges / Institutes	328.959	552.106	528.779	601.667
095 Subsidiary Services to Education	<u>38.709</u>	<u>43.648</u>	<u>44.826</u>	<u>47.540</u>
0951 Subsidiary Services to Education	<u>38.709</u>	<u>43.648</u>	<u>44.826</u>	<u>47.540</u>
095101 Archives Library and Museums	38.709	43.648	44.826	47.540
096 Administration	<u>239.961</u>	<u>261.998</u>	<u>257.318</u>	<u>910.919</u>
0961 Administration	<u>239.961</u>	<u>261.998</u>	<u>257.318</u>	<u>910.919</u>
096101 Secretariat / Policy / Curriculum	239.961	261.998	257.318	910.919
097 Education Affairs and Services not elsewhere Classified	<u>93.198</u>	<u>111.282</u>	<u>99.601</u>	<u>119.581</u>
0971 Education Affairs and Services not elsewhere Classified	<u>93.198</u>	<u>111.282</u>	<u>99.601</u>	<u>119.581</u>
097120 Others - Planning & Engineering	93.198	111.282	99.601	119.581
10 Social Protection	<u>2,772.302</u>	<u>2,881.100</u>	<u>2,904.300</u>	<u>3,003.800</u>
107 Administration	<u>1,970.278</u>	<u>2,006.500</u>	<u>2,008.300</u>	<u>2,012.800</u>
1071 Administration	<u>1,970.278</u>	<u>2,006.500</u>	<u>2,008.300</u>	<u>2,012.800</u>
107102 Rehabilitation and Resettlement	1,970.278	2,006.500	2,008.300	2,012.800
108 Others	<u>802.024</u>	<u>874.600</u>	<u>896.000</u>	<u>991.000</u>
1081 Others	<u>802.024</u>	<u>874.600</u>	<u>896.000</u>	<u>991.000</u>
108101 Social Welfare Measures	725.468	780.496	811.329	887.418
108104 Zakat and Ushr	76.556	94.104	84.671	103.582

ESTIMATE OF EXPENDITURES

HEAD OF ACCOUNT	(Rs. in Million)			
	ACTUAL EXP. 2023-24	BUDGET ESTIMATES 2024-25	REVISED ESTIMATES 2024-25	BUDGET ESTIMATES 2025-26
SUMMARY				
Total Capital Expenditures	<u>42,119.208</u>	<u>54,028.934</u>	<u>38,000.000</u>	<u>59,000.000</u>
Capital Expenditures	16,379.501	10,028.934	10,000.000	10,000.000
Capital/Development Expenditures	25,739.707	44,000.000	28,000.000	49,000.000

ESTIMATE OF EXPENDITURES

HEAD OF ACCOUNT	(Rs. in Million)			
	ACTUAL EXP. 2023-24	BUDGET ESTIMATES 2024-25	REVISED ESTIMATES 2024-25	BUDGET ESTIMATES 2025-26
CAPITAL EXPENDITURES	<u>16,379.501</u>	<u>10,028.934</u>	<u>10,000.000</u>	<u>10,000.000</u>
01 General Public Service	<u>16,379.501</u>	<u>10,028.934</u>	<u>10,000.000</u>	<u>10,000.000</u>
013 Public Debt Transactions	<u>16,379.501</u>	<u>10,028.934</u>	<u>10,000.000</u>	<u>10,000.000</u>
0131 Public Debt Transactions	<u>16,379.501</u>	<u>10,028.934</u>	<u>10,000.000</u>	<u>10,000.000</u>
013102 Repayment of Debts	16,379.501	10,028.934	10,000.000	10,000.000
CAPITAL/DEVELOPMENT EXPENDITURES	<u>25,739.707</u>	<u>44,000.000</u>	<u>28,000.000</u>	<u>49,000.000</u>
01 General Public Service	<u>212.983</u>	<u>1,400.000</u>	<u>286.129</u>	<u>1,400.000</u>
Research & Development	212.983	1,400.000	286.129	1,400.000
02 Defence Affairs & Services	<u>25.000</u>	<u>150.000</u>	<u>130.692</u>	<u>150.000</u>
Civil Defence/SDMA	25.000	150.000	130.692	150.000
04 Economic Affairs	<u>18,593.645</u>	<u>25,040.000</u>	<u>19,110.084</u>	<u>25,540.000</u>
Agriculture/Livestock	123.877	900.000	212.385	900.000
Forestry/Watershed	456.886	800.000	354.215	800.000
Fisheries/Wildlife	2.386	75.000	1.432	75.000
Energy and Water Resources	1,776.217	4,800.000	1,811.742	4,800.000
Transport	0.000	30.000	0.000	30.000
Communication & Works	15,020.488	14,900.000	15,189.000	15,000.000
Industries/Minerals	78.727	520.000	198.709	920.000
AJK TEVTA	0.000	280.000	60.000	280.000
Tourism	39.997	700.000	69.880	700.000
Governance/Miscellaneous	1,095.067	2,035.000	1,212.721	2,035.000
05 Environment Protection	<u>81.613</u>	<u>150.000</u>	<u>48.398</u>	<u>150.000</u>
Environment	81.613	150.000	48.398	150.000
06 Housing and Community Amenities	<u>3,611.876</u>	<u>6,510.000</u>	<u>5,426.469</u>	<u>7,810.000</u>
Development Authorities	0.000	345.000	13.878	345.000
Physical Planning & Housing	508.998	2,465.000	1,016.591	2,465.000
Local Govt.& RD	3,102.878	3,700.000	4,396.000	5,000.000

ESTIMATE OF EXPENDITURES

(Rs. in Million)				
HEAD OF ACCOUNT	ACTUAL EXP. 2023-24	BUDGET ESTIMATES 2024-25	REVISED ESTIMATES 2024-25	BUDGET ESTIMATES 2025-26
07 Health	<u>714.700</u>	<u>3,000.000</u>	<u>1,301.064</u>	<u>6,000.000</u>
Health	714.700	3,000.000	1,301.064	6,000.000
08 Recreation, Culture and Religion	<u>549.605</u>	<u>1,500.000</u>	<u>596.839</u>	<u>1,500.000</u>
Sports, Youth & Culture	49.996	500.000	116.000	500.000
Information & Media Dev.	54.800	200.000	79.146	200.000
Information Technology	444.809	800.000	401.693	800.000
09 Education Affairs and Services	<u>1,456.988</u>	<u>4,800.000</u>	<u>727.904</u>	<u>5,000.000</u>
Education	1,456.988	4,800.000	727.904	5,000.000
10 Social Protection	<u>493.297</u>	<u>1,450.000</u>	<u>372.421</u>	<u>1,450.000</u>
Land Administration & Management	363.000	1,150.000	319.400	1,150.000
Social Welfare & Women Dev.	130.297	300.000	53.021	300.000

ESTIMATES OF PUBLIC ACCOUNT RECEIPTS

(Rs. in Million)

HEAD OF ACCOUNT	ACTUAL RECEIPTS 2023-24	BUDGET ESTIMATES 2024-25	REVISED ESTIMATES 2024-25	BUDGET ESTIMATES 2025-26
PUBLIC ACCOUNT				
SUMMARY				
CREDIT	<u>55,280.062</u>	<u>56,265.200</u>	<u>56,338.000</u>	<u>59,709.000</u>
G01 Current Liabilities	<u>7,830.580</u>	<u>7,700.000</u>	<u>7,900.000</u>	<u>8,000.000</u>
G011 Cheque Clearing Account	7,830.580	7,700.000	7,900.000	8,000.000
G06 Trust Account - Fund	<u>4,684.069</u>	<u>4,747.200</u>	<u>4,748.000</u>	<u>4,950.000</u>
G061 Provident Fund	3,088.991	3,000.000	3,100.000	3,200.000
G062 Benevolent Fund	892.541	970.000	910.000	970.000
G063 Miscellaneous Welfare Funds	1.480	2.200	2.000	2.000
G064 Insurance Fund	383.703	415.000	406.000	418.000
G065 Relief Funds	317.355	360.000	330.000	360.000
G10 Trust Accounts - Other	<u>42,385.070</u>	<u>43,325.000</u>	<u>43,188.000</u>	<u>46,226.000</u>
G101 Accounts of Other Departments	24,616.319	21,950.000	24,410.000	25,800.000
G103 Other Deposits and Reserves	2,062.148	3,345.000	2,243.000	3,046.000
G104 Other Remittances	14,937.965	17,080.000	15,670.000	16,350.000
G112 Other Deposit Account	768.638	950.000	865.000	1,030.000
G12 Special Deposit Fund	<u>380.343</u>	<u>493.000</u>	<u>502.000</u>	<u>533.000</u>
G121 Relief Funds	360.470	457.000	472.000	497.000
G124 Development Fund	3.741	16.000	10.000	16.000
G128 Pension Fund	16.132	20.000	20.000	20.000

ESTIMATES OF PUBLIC ACCOUNT RECEIPTS

(Rs. in Million)

HEAD OF ACCOUNT	ACTUAL RECEIPTS 2023-24	BUDGET ESTIMATES 2024-25	REVISED ESTIMATES 2024-25	BUDGET ESTIMATES 2025-26
PUBLIC ACCOUNT				
CREDIT	<u>55,280.062</u>	<u>56,265.200</u>	<u>56,338.000</u>	<u>59,709.000</u>
G01 Current Liabilities	<u>7,830.580</u>	<u>7,700.000</u>	<u>7,900.000</u>	<u>8,000.000</u>
G011 Cheque Clearing Account	<u>7,830.580</u>	<u>7,700.000</u>	<u>7,900.000</u>	<u>8,000.000</u>
G01197 Electricity Cheques	7,830.580	7,700.000	7,900.000	8,000.000
G06 Trust Account - Fund	<u>4,684.069</u>	<u>4,747.200</u>	<u>4,748.000</u>	<u>4,950.000</u>
G061 Provident Fund	<u>3,088.991</u>	<u>3,000.000</u>	<u>3,100.000</u>	<u>3,200.000</u>
G06103 General Provident Fund (Civil)	3,088.991	3,000.000	3,100.000	3,200.000
G062 Benevolent Fund	<u>892.541</u>	<u>970.000</u>	<u>910.000</u>	<u>970.000</u>
G06218 Benevolent Fund AJK	734.736	800.000	750.000	800.000
G06219 Benevolent Fund AJK (Gazetted)	157.805	170.000	160.000	170.000
G063 Miscellaneous Welfare Funds	<u>1.480</u>	<u>2.200</u>	<u>2.000</u>	<u>2.000</u>
G06315 Judicial Officer's Welfare Fund	1.480	2.200	2.000	2.000
G064 Insurance Fund	<u>383.703</u>	<u>415.000</u>	<u>406.000</u>	<u>418.000</u>
G06415 Group Insurance AJK	357.876	390.000	380.000	390.000
G06416 Insurance fee / Annual Premium	25.827	25.000	26.000	28.000
G065 Relief Funds	<u>317.355</u>	<u>360.000</u>	<u>330.000</u>	<u>360.000</u>
G06503 Tajweed-ul-Quran Trust Azad-Kashmir	317.355	360.000	330.000	360.000
G10 Trust Accounts - Other	<u>42,385.070</u>	<u>43,325.000</u>	<u>43,188.000</u>	<u>46,226.000</u>
G101 Accounts of Other Departments	<u>24,616.319</u>	<u>21,950.000</u>	<u>24,410.000</u>	<u>25,800.000</u>
G10105 Public Works Department Cheques	16,383.362	14,000.000	16,000.000	16,500.000
G10113 Public Works/PWD Deposits	1,443.862	1,500.000	1,460.000	1,500.000
G10131 Forest Cheques	1,356.144	1,600.000	1,400.000	1,500.000
G10134 Pre-Audit Cheques - Civil (Others)	638.448	400.000	650.000	700.000
G10137 Pre-Audit - Civil Cheques	4,498.543	3,400.000	4,500.000	5,000.000
G10138 Electricity Deposits	295.961	1,050.000	400.000	600.000
G103 Other Deposits and Reserves	<u>2,062.148</u>	<u>3,345.000</u>	<u>2,243.000</u>	<u>3,046.000</u>
G10304 Zakat Collection Account	10.179	10.000	10.000	11.000
G10307 Other Appropriations -PSDP	2,021.413	3,300.000	2,200.000	3,000.000
G10307 Other Appropriations	30.556	35.000	33.000	35.000

ESTIMATES OF PUBLIC ACCOUNT RECEIPTS

(Rs. in Million)

HEAD OF ACCOUNT	ACTUAL RECEIPTS 2023-24	BUDGET ESTIMATES 2024-25	REVISED ESTIMATES 2024-25	BUDGET ESTIMATES 2025-26
PUBLIC ACCOUNT				
G104 Other Remittances	<u>14,937.965</u>	<u>17,080.000</u>	<u>15,670.000</u>	<u>16,350.000</u>
G10402 Forest Remittances	206.030	680.000	300.000	400.000
G10407 PWD Remittances	313.813	350.000	350.000	400.000
G10414 Cash Remittances between Treasuries	0.000	50.000	20.000	50.000
G10430 Electricity Remittances	14,418.123	16,000.000	15,000.000	15,500.000
G112 Other Deposit Account	<u>768.638</u>	<u>950.000</u>	<u>865.000</u>	<u>1,030.000</u>
G11215 Revenue Deposits	433.670	630.000	500.000	600.000
G11216 Civil and Criminal Courts Deposits	333.422	280.000	350.000	400.000
G11218 Forest Deposits	1.546	10.000	5.000	10.000
G11245 Agriculture (Irrigation) Deposits	0.000	30.000	10.000	20.000
G12 Special Deposit Fund	<u>380.343</u>	<u>493.000</u>	<u>502.000</u>	<u>533.000</u>
G121 Relief Funds	<u>360.470</u>	<u>457.000</u>	<u>472.000</u>	<u>497.000</u>
G12146 KLC	261.544	250.000	280.000	300.000
G12154 AJ&K Cease Fire Line Incidents Relief Fund	0.000	100.000	100.000	100.000
G12156 President Relief Fund for Earthquake Victims-2005	24.105	25.000	10.000	10.000
G12166 PM Relief Fund for Turkiye Earthquake Victims	2.388	20.000	10.000	10.000
G12220 Funds for Revenue Foundation Scheme of AJ&K	0.922	1.000	1.000	1.000
G12225 Teacher Foundation Fund	71.488	60.000	70.000	75.000
G12227 Member Assembly Welfare Fund	0.023	1.000	1.000	1.000
G124 Development Fund	<u>3.741</u>	<u>16.000</u>	<u>10.000</u>	<u>16.000</u>
G12417 Forestry Development Fund	3.741	16.000	10.000	16.000
G128 Pension Fund	<u>16.132</u>	<u>20.000</u>	<u>20.000</u>	<u>20.000</u>
G12802 Pension Fund Local Bodies	16.132	20.000	20.000	20.000

ESTIMATES OF PUBLIC ACCOUNT EXPENDITURES

(Rs. in Million)

HEAD OF ACCOUNT	ACTUAL EXP. 2023-24	BUDGET ESTIMATES 2024-25	REVISED ESTIMATES 2024-25	BUDGET ESTIMATES 2025-26
PUBLIC ACCOUNT				
SUMMARY				
DEBIT	<u>54,591.061</u>	<u>59,502.500</u>	<u>58,793.500</u>	<u>61,470.500</u>
ASSETS	<u>34,507.310</u>	<u>34,870.500</u>	<u>36,500.500</u>	<u>37,400.500</u>
F02 Receivables	<u>0.000</u>	<u>0.500</u>	<u>0.500</u>	<u>0.500</u>
F021 Loan & Advances	0.000	0.500	0.500	0.500
G01 Current Liabilities	<u>7,835.731</u>	<u>7,700.000</u>	<u>7,900.000</u>	<u>8,000.000</u>
G011 Cheque Clearing Account	7,835.731	7,700.000	7,900.000	8,000.000
G06 Trust Account - Fund	<u>3,998.289</u>	<u>3,340.000</u>	<u>4,220.000</u>	<u>4,380.000</u>
G061 Provident Fund	2,303.593	1,800.000	2,400.000	2,500.000
G062 Benevolent Fund	961.385	850.000	1,000.000	1,050.000
G064 Insurance Fund	360.867	430.000	420.000	430.000
G065 Relief Funds	372.444	260.000	400.000	400.000
G10 Trust Accounts - Other	<u>42,434.281</u>	<u>48,137.000</u>	<u>46,315.000</u>	<u>48,670.000</u>
G101 Accounts of Other Departments	24,367.986	25,370.000	26,200.000	26,900.000
G103 Other Deposits and Reserves	2,575.294	3,707.000	2,689.000	3,110.000
G104 Other Remittances	14,857.825	18,050.000	16,650.000	17,750.000
G112 Other Deposit Account	633.175	1,010.000	776.000	910.000
G12 Special Deposit Fund	<u>322.760</u>	<u>325.000</u>	<u>358.000</u>	<u>420.000</u>
G121 Relief Funds	308.807	305.000	340.000	400.000
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	13.953	20.000	18.000	20.000

ESTIMATES OF PUBLIC ACCOUNT EXPENDITURES

(Rs. in Million)

HEAD OF ACCOUNT	ACTUAL EXP. 2023-24	BUDGET ESTIMATES 2024-25	REVISED ESTIMATES 2024-25	BUDGET ESTIMATES 2025-26
PUBLIC ACCOUNT				
DEBIT	<u>54,591.061</u>	<u>59,502.500</u>	<u>58,793.500</u>	<u>61,470.500</u>
ASSETS	<u>0.000</u>	<u>0.500</u>	<u>0.500</u>	<u>0.500</u>
F02 Receivables	<u>0.000</u>	<u>0.500</u>	<u>0.500</u>	<u>0.500</u>
F021 Loan & Advances	<u>0.000</u>	<u>0.500</u>	<u>0.500</u>	<u>0.500</u>
F02101 Permanent Advance (Civil)	0.000	0.500	0.500	0.500
G01 Current Liabilities	<u>7,835.731</u>	<u>7,700.000</u>	<u>7,900.000</u>	<u>8,000.000</u>
G011 Cheque Clearing Account	<u>7,835.731</u>	<u>7,700.000</u>	<u>7,900.000</u>	<u>8,000.000</u>
G01197 Electricity Cheques	7,835.731	7,700.000	7,900.000	8,000.000
G06 Trust Account - Fund	<u>3,998.289</u>	<u>3,340.000</u>	<u>4,220.000</u>	<u>4,380.000</u>
G061 Provident Fund	<u>2,303.593</u>	<u>1,800.000</u>	<u>2,400.000</u>	<u>2,500.000</u>
G06103 General Provident Fund (Civil)	2,303.593	1,800.000	2,400.000	2,500.000
G062 Benevolent Fund	<u>961.385</u>	<u>850.000</u>	<u>1,000.000</u>	<u>1,050.000</u>
G06218 Benevolent Fund AJK	805.737	600.000	800.000	800.000
G06219 Benevolent Fund AJK (Gazetted)	155.648	250.000	200.000	250.000
G064 Insurance Fund	<u>360.867</u>	<u>430.000</u>	<u>420.000</u>	<u>430.000</u>
G06415 Group Insurance AJK	358.467	400.000	400.000	400.000
G06416 Insurance fee / Annual Premium	2.400	30.000	20.000	30.000
G065 Relief Funds	<u>372.444</u>	<u>260.000</u>	<u>400.000</u>	<u>400.000</u>
G06503 Tajweed-ul-Quran Trust Azad-Kashmir	372.444	260.000	400.000	400.000
G10 Trust Accounts - Other	<u>42,434.281</u>	<u>48,137.000</u>	<u>46,315.000</u>	<u>48,670.000</u>
G101 Accounts of Other Departments	<u>24,367.986</u>	<u>25,370.000</u>	<u>26,200.000</u>	<u>26,900.000</u>
G10105 Public Works Department Cheques	16,350.417	14,500.000	16,500.000	16,500.000
G10113 Public Works/PWD Deposits	1,081.344	2,100.000	1,500.000	1,600.000
G10131 Forest Cheques	1,381.423	1,600.000	1,500.000	1,600.000
G10134 Pre-Audit Cheques - Civil (Others)	695.077	570.000	700.000	700.000
G10137 Pre-Audit - Civil Cheques	4,470.131	3,600.000	4,500.000	4,500.000
G10138 Electricity Deposits	389.594	3,000.000	1,500.000	2,000.000

ESTIMATES OF PUBLIC ACCOUNT EXPENDITURES

(Rs. in Million)

HEAD OF ACCOUNT	ACTUAL EXP. 2023-24	BUDGET ESTIMATES 2024-25	REVISED ESTIMATES 2024-25	BUDGET ESTIMATES 2025-26
PUBLIC ACCOUNT				
G103 Other Deposits and Reserves	<u>2,575.294</u>	<u>3,707.000</u>	<u>2,689.000</u>	<u>3,110.000</u>
G10304 Zakat Collection Account	8.877	7.000	9.000	10.000
G10307 Other Appropriations -PSDP	2,519.309	3,600.000	2,600.000	3,000.000
G10307 Other Appropriations	47.108	100.000	80.000	100.000
G104 Other Remittances	<u>14,857.825</u>	<u>18,050.000</u>	<u>16,650.000</u>	<u>17,750.000</u>
G10402 Forest Remittances	173.279	750.000	250.000	300.000
G10407 PWD Remittances	378.974	300.000	400.000	450.000
G10430 Electricity Remittances	14,305.572	17,000.000	16,000.000	17,000.000
G112 Other Deposit Account	<u>633.175</u>	<u>1,010.000</u>	<u>776.000</u>	<u>910.000</u>
G11215 Revenue Deposits	472.293	720.000	550.000	650.000
G11216 Civil and Criminal Courts Deposits	157.598	180.000	180.000	200.000
G11218 Forest Deposits	0.000	100.000	40.000	50.000
G11245 Agriculture Deposits	3.284	10.000	6.000	10.000
G12 Special Deposit Fund	<u>322.760</u>	<u>325.000</u>	<u>358.000</u>	<u>420.000</u>
G121 Relief Funds	<u>308.807</u>	<u>305.000</u>	<u>340.000</u>	<u>400.000</u>
G12146 KLC	178.885	200.000	200.000	250.000
G12154 AJ&K Cease Fire Line Incidents Relief Fund	51.253	15.000	50.000	50.000
G12156 President Relief Fund for Earthquik Victims	0.000	25.000	5.000	5.000
G12166 PM Relief Fund for Turkiye Earthquake Victims	0.000	20.000	5.000	5.000
G12220 Funds for Revenue Foundation Scheme of AJ&K	6.825	0.000	5.000	10.000
G12225 Teacher Foundation Fund	71.844	45.000	75.000	80.000
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>13.953</u>	<u>20.000</u>	<u>18.000</u>	<u>20.000</u>
G12802 Pension Fund Local Bodies	13.953	20.000	18.000	20.000