

Azad Government of the State of Jammu & Kashmir
ANNUAL BUDGET STATEMENT
2026-27

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ESTIMATE OF RECEIPTS

		(Rs. in Million)			
Object	HEAD OF ACCOUNT	ACTUAL RECEIPTS 2024-25	BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
	SUMMARY				
	Total Consolidated Fund (Revenue+Capital)	230,671.351	303,200.000	271,546.255	294,162.997
	Revenue Receipts	196,492.237	260,000.000	228,510.845	248,200.000
B	Tax Revenue	71,274.307	85,859.000	66,589.970	75,986.877
C	Non-Tax Revenue	125,217.930	174,141.000	161,920.875	172,213.123
E	Capital Receipts	34,179.114	43,200.000	43,035.410	45,962.997

ESTIMATE OF RECEIPTS

(Rs. in Million)

Object	HEAD OF ACCOUNT	ACTUAL RECEIPTS 2024-25	BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
SUMMARY					
	REVENUE RECEIPT	196,492.237	260,000.000	228,510.845	248,200.000
B	TAX REVENUE	71,274.307	85,859.000	66,589.970	75,986.877
	B01 DIRECT TAXES	58,097.950	67,961.200	53,468.100	60,428.900
	B011 Taxes on Income	57,761.881	67,477.500	53,147.000	60,000.000
	B013 Property Tax	248.475	269.700	229.100	268.900
	B014 Land Revenue	69.077	179.000	81.000	132.000
	B016 Tax on Profession, Trade & Calling	18.518	35.000	11.000	28.000
	B02 Indirect Taxes	8,196.731	12,396.800	8,139.370	10,557.477
	B023 Sales Tax	6,934.638	9,100.000	7,100.000	8,000.000
	B026 Provincial Excise	761.844	2,501.500	486.500	1,839.500
	B027 Stamp Duty	367.435	540.300	356.270	480.477
	B028 Motor Vehicles	132.813	255.000	196.600	237.500
	B03 Others Indirect Taxes	4,979.626	5,501.000	4,982.500	5,000.500
	B030 Other Indirect Taxes	4,979.626	5,501.000	4,982.500	5,000.500
C	NON-TAX REVENUE	125,217.930	174,141.000	161,920.875	172,213.123
	C01 Income from Property and Enterprise	16,261.561	20,000.000	16,520.927	19,850.000
	C010 Profits - Electricity	16,261.561	20,000.000	16,520.927	19,850.000
	C018 Interest on Loan - Others	0.000	0.000	0.000	0.000
	C02 Receipts from Civil Administration and Other Functions	1,805.593	2,344.300	2,145.184	2,325.123
	C021 General Administration - Organ of State	410.991	530.200	505.785	458.435
	C022 General Administration Receipts - Fiscal Adminis	67.341	81.000	127.200	94.326
	C023 General Administration Receipts - Economic Regulation	0.000	2.000	0.000	0.900
	C026 Law and Order Receipts	233.274	264.100	455.576	474.250
	C027 Community Services Receipts	273.552	423.000	318.173	389.400
	C028 Social Services	432.701	552.000	389.450	507.812
	C029 Social Services Miscellaneous	387.734	492.000	349.000	400.000

ESTIMATE OF RECEIPTS

(Rs. in Million)

Object	HEAD OF ACCOUNT	ACTUAL RECEIPTS 2024-25	BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
C03 Miscellaneous Receipts		107,150.775	151,796.700	143,254.765	150,038.000
C031	Economic Services Receipts - Food & Agriculture	479.858	562.000	828.100	831.800
C032	Economic Services Receipts - Fisheries & Animal Husbandry	145.027	140.000	113.000	134.400
C033	Economic Services Receipts - Forests	137.832	500.000	390.745	463.400
C035	Economic Services Receipts - Other -Industries	134.412	184.500	92.190	144.700
C036	Grants	105,567.000	149,040.000	141,024.945	146,040.000
C037	Extra Ordinary Receipts - Water Usage Charges	379.358	1,000.000	280.000	2,000.000
C038	Others - Miscellaneous	307.288	340.200	525.785	411.700
C039	Development Surcharges & Royalties	0.000	30.000	0.000	12.000

ESTIMATE OF RECEIPTS

(Rs. in Million)

Object	HEAD OF ACCOUNT	ACTUAL RECEIPTS 2024-25	BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
B	TAX REVENUE	71,274.307	85,859.000	66,589.970	75,986.877
	B01 DIRECT TAXES	58,097.950	67,961.200	53,468.100	60,428.900
	B011 Taxes on Income	57,761.881	67,477.500	53,147.000	60,000.000
	B01101 Income Tax	57,761.881	67,477.500	53,147.000	60,000.000
	B013 Property Tax	248.475	269.700	229.100	268.900
	B01311 Fees for Registering Documents	96.228	95.500	89.000	100.000
	B01312 Copying Registered Documents	0.057	0.200	0.900	0.900
	B01320 Property Tax	152.190	174.000	139.200	168.000
	B014 Land Revenue	69.077	179.000	81.000	132.000
	B01404 Sale of Government Estates	0.000	11.000	0.000	4.000
	B01409 Others (Transfer of Property)	0.000	1.000	11.000	5.000
	B01417 Mutation Fee	0.000	2.000	0.000	1.000
	B01418 Copying & Inspection of Patwaries Record	0.000	10.000	0.000	4.000
	B01425 Land Revenue & Others	69.077	155.000	70.000	118.000
	B016 Tax on Profession, Trade & Calling	18.518	35.000	11.000	28.000
	B01601 Ordinary Collection	18.518	35.000	11.000	28.000
	B02 Indirect Taxes	8,196.731	12,396.800	8,139.370	10,557.477
	B023 Sales Tax	6,934.638	9,100.000	7,100.000	8,000.000
	B02341 Ordinary Collection - Sales Tax on Goods	3,853.695	5,600.000	3,600.000	4,500.000
	B02366 Sales Tax on services collected on behalf of AJ&K	3,080.943	3,500.000	3,500.000	3,500.000

ESTIMATE OF RECEIPTS

(Rs. in Million)

Object	HEAD OF ACCOUNT	ACTUAL RECEIPTS 2024-25	BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
B026	Provincial Excise	761.844	2,501.500	486.500	1,839.500
B02620	Medicinal & Toilet Preparations containing Alcohol (Excise Duty on Medicines)	1.022	1.500	0.500	1.000
B02628	Others - Excise Duty	760.822	2,500.000	486.000	1,838.500
B027	Stamp Duty	367.435	540.300	356.270	480.477
B02701	Sale of Stamps - non judicial	45.075	45.000	38.000	44.000
B02704	Other Non Judicial Sale and General Stamps	30.778	35.000	70.000	60.000
B02712	Sale of Property Transactions	2.552	6.000	3.000	4.600
B02719	Stamp Duty on Receipt issued by Cour	20.360	26.000	21.000	25.284
B02731	Sale of Stamps - judicial	257.031	370.000	212.000	312.596
B02732	Court Fees	6.379	5.000	7.400	6.930
B02733	Record Room Receipts	0.000	9.000	0.000	4.140
B02734	Court Fees realized in Stamps	0.000	4.000	0.140	1.927
B02735	Fines and Penalties	5.260	40.300	4.730	21.000
B028	Motor Vehicles	132.813	255.000	196.600	237.500
B02801	Fee for Registration - Computerized No. Plates	34.396	95.000	42.000	70.000
B02802	Fee for Miscellaneous Receipts	5.546	0.800	10.000	10.000
B02803	Receipts under Provincial Motor Vehicle Taxation Act	60.490	90.000	112.000	112.000
B02811	Other Receipts on account of Vehicles Fitness Certificates	14.119	25.000	11.600	12.500
B02812	Other Receipts on account of Vehicles Route Permit Fee	18.262	44.200	21.000	33.000
B03	Others Indirect Taxes	4,979.626	5,501.000	4,982.500	5,000.500
B030	Other Indirect Taxes	4,979.626	5,501.000	4,982.500	5,000.500
B03021	Education Cess	4,554.382	5,000.000	4,500.000	4,500.000
B03052	Receipts from Sales of Tobacco Dealers License Forms (Vend Act)	0.410	1.000	0.500	0.500
B03070	Telephone Duty	424.835	500.000	482.000	500.000

ESTIMATE OF RECEIPTS

(Rs. in Million)

Object	HEAD OF ACCOUNT	ACTUAL RECEIPTS 2024-25	BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
C	NON-TAX REVENUE	125,217.930	174,141.000	161,920.875	172,213.123
C01	Income from Property and Enterprise	16,261.561	20,000.000	16,520.927	19,850.000
C010	Profits - Electricity	16,261.561	20,000.000	16,520.927	19,850.000
C01008	Pakistan Telecommunication Authority - AJK Share	712.319	420.000	1,400.000	1,350.000
C01015	Electricity Receipts - Electricity Deptt. AJK Govt.	15,549.242	19,580.000	15,120.927	18,500.000
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	1,805.593	2,344.300	2,145.184	2,325.123
C021	General Administration - Organ of State	410.991	530.200	505.785	458.435
C02101	Organs of state- Examination Fee realized by PSC	24.594	30.200	5.785	10.000
C02103	Organs of state- Recoveries of over payment	386.397	500.000	500.000	448.435
C02104	Contribution of Pension and Gratuities	0.000	0.000	0.000	0.000
C022	General Administration Receipts - Fiscal Administration	67.341	81.000	127.200	94.326
C02206	Audit Other	0.399	1.000	0.200	0.850
C02241	Contribution of Pension and Gratuities	66.942	80.000	82.000	82.000
C02248	Recoveries of Overpayment of Pension		0.000	45.000	11.476
C023	General Administration Receipts - Economic Regulation	0.000	2.000	0.000	0.900
C02304	Receipts under the Companies Ordinance, 1984	0.000	2.000	0.000	0.900
C026	Law and Order Receipts	233.274	264.100	455.576	474.250
C02604	General Fees, Fines & Forfeitures	19.921	10.000	11.000	11.000
C02634	Police supplied to Public Departments, Private Companies and Persons	47.164	60.000	44.000	60.000
C02635	Receipts realized under the Arms Act	0.000	1.000	0.000	0.500
C02636	Traffic Fines	108.913	130.600	290.000	290.000
C02637	Motor Driving Licence	55.259	60.000	108.000	110.000
C02661	Others - Jails	2.016	2.500	2.576	2.750

ESTIMATE OF RECEIPTS

(Rs. in Million)

Object	HEAD OF ACCOUNT	ACTUAL RECEIPTS 2024-25	BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
C027	Community Services Receipts	273.552	423.000	318.173	389.400
	C02701 Building Rent	96.816	130.000	79.000	110.000
	C02702 Receipts from Workshops and Rent of Equipment	0.000	4.000	0.000	2.000
	C02705 Collection of Payments for Services rendered	0.000	1.000	0.000	0.500
	C02706 Others-Buildings	0.000	5.000	0.018	2.500
	C02712 Tolls on Road and Bridges	108.060	200.000	119.000	150.000
	C02715 Collection of Payments for Services rendered	0.000	5.000	0.155	2.400
	C02716 Others-Highways	68.676	73.000	120.000	120.000
	C02719 Receipt From Workshops	0.000	5.000	0.000	2.000
C028	Social Services	432.701	552.000	389.450	507.812
	C02803 Fees Government Intermediate Classes	38.657	70.000	42.000	59.000
	C02804 Fee from Primary Schools	0.005	4.000	0.000	2.000
	C02813 Education - General Admission Fees	0.000	10.000	0.000	4.600
	C02818 Education - Others	190.112	190.000	170.000	196.000
	C02819 Receipts from Boys Secondary Schools	0.000	8.000	0.000	4.000
	C02820 Receipts from Girls Secondary Schools	0.000	8.000	0.000	4.000
	C02855 Health - Sale of Outdoor Tickets	0.000	25.000	0.000	11.000
	C02857 Health - Rooms Rent	0.000	3.000	0.000	1.372
	C02865 Health Other Contributions	4.796	8.000	2.450	5.000
	C02870 Health Fees realized on account of Registration of Private, Clinics, Laboratories, X Ray Clinics	0.000	4.000	0.000	1.800
	C02872 Fees realised on account of Birth and Death Certificates	0.000	10.000	0.000	7.900
	C02875 Health - Hospital Receipts	199.130	212.000	175.000	211.140
C029	Social Services Miscellaneous	387.734	492.000	349.000	400.000
	C02938 Water Supply Charges	321.078	400.000	290.000	320.000
	C02950 Others - PHE	0.000	2.000	0.000	1.000
	C02956 Nikah Registration Fee	66.656	90.000	59.000	79.000

ESTIMATE OF RECEIPTS

		(Rs. in Million)			
Object	HEAD OF ACCOUNT	ACTUAL RECEIPTS 2024-25	BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
C03	Miscellaneous Receipts	107,150.775	151,796.700	143,254.765	150,038.000
C031	Economic Services Receipts - Food & Agriculture	479.858	562.000	828.100	831.800
	C03105 Receipts of AJK Food Department	472.775	550.000	823.000	823.000
	C03116 Agriculture Receipts	7.013	10.000	5.100	8.000
	C03118 Receipts from Agricultural Seed Farms	0.000	0.500	0.000	0.200
	C03135 Collection of Payments for Services rendered	0.000	0.500	0.000	0.200
	C03136 Agriculture Others	0.070	0.500	0.000	0.200
	C03141 Receipts on account of supply of Fertilizers, Pesticides, Seeds etc.	0.000	0.500	0.000	0.200
C032	Economic Services Receipts - Fisheries & Animal Husbandry	145.027	140.000	113.000	134.400
	C03201 Ordinary Receipts	74.642	90.000	81.000	92.000
	C03223 Receipts from Poultry & Live Stock Forms	66.648	45.000	32.000	40.000
	C03225 Receipts from Research Institute	0.000	1.000	0.000	0.500
	C03227 Insemination Fees	0.000	2.000	0.000	0.900
	C03230 Collection of Payments for Services rendered	0.000	1.000	0.000	0.500
	C03231 Others - Animal Husbandry	3.738	1.000	0.000	0.500
C033	Economic Services Receipts - Forests	137.832	500.000	390.745	463.400
	C03301 Timber and other Produce removed from the Forest by Government Agencies - Timber	133.352	480.000	380.000	450.000
	C03311 Timber and other Produce removed from the Forest by Consumer of Purchasers-Honey, Herbs and Medical Plants.	0.000	1.000	0.745	0.900
	C03370 Other Receipts	4.480	19.000	10.000	12.500

ESTIMATE OF RECEIPTS

(Rs. in Million)

Object	HEAD OF ACCOUNT	ACTUAL RECEIPTS 2024-25	BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
C035	Economic Services Receipts - Other -Industri	134.412	184.500	92.190	144.700
C03506	Industrial Safety - Explosives Department	0.497	1.000	0.000	0.500
C03508	Others - Industries	3.728	6.500	3.450	5.000
C0350C	Fee of Registration / Renewal etc. of Stone Crusher	0.000	1.000	0.000	0.500
C03511	Sale of Gazette	0.000	5.000	0.000	1.800
C03512	Sale of other Government Publications	0.000	4.000	0.000	1.400
C03519	Press Receipts	72.613	110.000	48.000	84.000
C03523	Others - Printing Press	12.025	1.000	0.000	0.400
C03541	Industries Receipts	42.075	48.500	38.000	46.000
C03549	Others-Sericulture	3.475	7.500	2.740	5.100
C036	Grants	105,567.000	149,040.000	141,024.945	146,040.000
C0360A	50% Share of District Armed Services Board from Ministry of Defence	35.000	40.000	40.000	40.000
C03604	Variable Grant from Federal Government	105,532.000	149,000.000	140,984.945	146,000.000
C037	Extra Ordinary Receipts - Water Usage Charges	379.358	1,000.000	280.000	2,000.000
C03725	Others - Water Usage Charges Mangla	379.358	1,000.000	280.000	2,000.000
C038	Others - Miscellaneous	307.288	340.200	525.785	411.700
C03805	Rent, Rates and Taxes	0.000	12.000	2.550	4.000
C03808	Receipts under the Mines - Oilfields and Mineral Development Act	69.480	80.000	63.000	67.000
C03818	Fees for Registration of Societies under the Registration Act	0.000	2.000	0.000	1.000
C03821	Tourism Receipts incl. Rent of Rest Houses	10.822	15.000	8.400	12.400
C03829	Other Receipts Fees, Fines and Forfeitures	0.000	3.000	0.000	1.200
C03847	Sand and Quarry Fees	0.000	3.000	0.000	1.200
C03859	Collection of Registration/Work Permit Fee	0.056	0.200	1.125	1.100
C03870	Others - Miscellaneous	226.931	225.000	450.710	323.800
C039	Development Surcharges & Royalties	0.000	30.000	0.000	12.000
C03909	Mineral Royalties	0.000	30.000	0.000	12.000

ESTIMATE OF RECEIPTS

		(Rs. in Million)			
Object	HEAD OF ACCOUNT	ACTUAL RECEIPTS 2024-25	BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
SUMMARY					
E	CAPITAL RECEIPTS	34,179.114	43,200.000	43,035.410	45,962.997
	E02 Recoveries of Loans and Advances	1,164.646	1,200.000	1,489.155	1,800.000
	E025 From Government Servants	1,164.646	1,200.000	1,489.155	1,800.000
	E03 Debt	33,014.468	42,000.000	41,546.255	44,162.997
	E031 Debt (Domestic)/Development Grant	28,000.000	31,000.000	32,000.000	32,000.000
	E032 Floating Debt	5,014.468	10,000.000	9,380.795	11,162.997
	E033 Debt (Foreign)/ Development Loan/ Grant	0.000	1,000.000	165.460	1,000.000

ESTIMATE OF RECEIPTS

		(Rs. in Million)			
Object	HEAD OF ACCOUNT	ACTUAL RECEIPTS 2024-25	BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
E	CAPITAL RECEIPTS	34,179.114	43,200.000	43,035.410	45,962.997
	E02 Recoveries of Loans and Advances	1,164.646	1,200.000	1,489.155	1,800.000
	E025 From Government Servants	1,164.646	1,200.000	1,489.155	1,800.000
	E02501 House Building Advance	1,155.609	1,191.000	1,485.018	1,786.500
	E02502 Motor Car Advance	7.370	7.000	1.546	10.500
	E02503 Motor Cycle/Scooter Advance	1.666	2.000	2.591	3.000
	E03 Debt	33,014.468	42,000.000	41,546.255	44,162.997
	E031 Debt (Domestic)/Development Grant	28,000.000	31,000.000	32,000.000	32,000.000
	E03102 Debt-Development Loan/ Grant - received from Federal Government	28,000.000	31,000.000	32,000.000	32,000.000
	E032 Floating Debt	5,014.468	10,000.000	9,380.795	11,162.997
	E03203 Ways & Means Advances	5,014.468	10,000.000	9,380.795	11,162.997
	E033 Debt (Foreign)/ Development Loan/ Grant	0.000	1,000.000	165.460	1,000.000
	E03302 Debt (Foreign)/Development Loan/ Grant - received from Federal Government	0.000	1,000.000	165.460	1,000.000

ESTIMATE OF EXPENDITURES

HEAD OF ACCOUNT	(Rs. in Million)			
	ACTUAL	BUDGET	REVISED	BUDGET
	EXP. 2024-25	ESTIMATES 2025-26	ESTIMATES 2025-26	ESTIMATES 2026-27
SUMMARY				
Total Consolidated Fund	<u>227,470.306</u>	<u>320,200.000</u>	<u>271,546.255</u>	<u>297,162.997</u>
Revenue Expenditure	194,538.105	261,200.000	230,000.000	250,000.000
Capital Expenditure	32,932.201	59,000.000	41,546.255	47,162.997

ESTIMATE OF EXPENDITURES

(Rs. in Million)				
HEAD OF ACCOUNT	ACTUAL EXP. 2024-25	BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
SUMMARY				
REVENUE EXPENDITURES	<u>194,538.105</u>	<u>261,200.000</u>	<u>230,000.000</u>	<u>250,000.000</u>
01 General Public Service	<u>63,848.685</u>	<u>96,292.238</u>	<u>75,832.366</u>	<u>80,514.185</u>
011 Executive and Legislative Organs, Financial and Fiscal Affairs, External Affairs	53,023.562	57,528.892	59,931.219	62,425.320
014 Transfers	9,157.925	36,386.220	12,371.402	15,623.435
015 General Services	1,417.826	2,004.535	2,384.010	2,060.926
018 Administration of General Public Services	172.655	248.887	1,048.317	272.078
019 General Public Services not elsewhere defined	76.717	123.704	97.418	132.426
02 Defence Affairs & Services	<u>580.254</u>	<u>650.800</u>	<u>773.600</u>	<u>719.200</u>
021 Military Defence	102.226	132.500	110.600	141.300
022 Civil Defence	478.028	518.300	663.000	577.900
03 Public Order and Safety Affairs	<u>13,829.381</u>	<u>16,258.717</u>	<u>17,453.326</u>	<u>18,712.977</u>
031 Law Courts	3,634.462	4,076.603	4,074.067	4,600.403
032 Police	9,503.517	11,378.607	12,305.977	12,944.531
034 Prison Administration and Operation	421.868	472.300	447.000	520.100
036 Administration of Public Order	269.534	331.207	626.282	647.943
04 Economic Affairs	<u>52,386.887</u>	<u>63,679.296</u>	<u>61,514.867</u>	<u>59,810.683</u>
041 General Economic, Commercial and Labor Affairs	28,418.901	37,994.280	34,160.298	32,610.665
042 Agriculture, Food, Irrigation, Forestry and Fisheries	4,603.515	5,236.714	5,287.288	5,915.193
043 Fuel and Energy	12,546.757	12,927.000	13,613.300	13,363.400
044 Mining and Manufacturing	260.081	320.722	335.894	346.597
045 Construction and Transport	6,169.970	6,761.902	7,658.181	7,137.825
047 Other Industries	387.663	438.678	459.906	437.003
05 Environment Protection	<u>25.442</u>	<u>28.065</u>	<u>53.710</u>	<u>55.948</u>
055 Administration of Environment Protection	25.442	28.065	53.710	55.948
06 Housing and Community Amenities	<u>986.430</u>	<u>1,114.400</u>	<u>1,286.300</u>	<u>1,312.400</u>
062 Community Development	986.430	1,114.400	1,286.300	1,312.400
07 Health	<u>14,553.588</u>	<u>26,274.900</u>	<u>18,522.000</u>	<u>25,809.000</u>
073 Hospital Services	7,955.402	10,612.666	9,947.008	13,819.764
074 Public Health Services	638.029	892.088	781.410	1,079.219
076 Health Administration	5,960.157	14,770.146	7,793.582	10,910.017

ESTIMATE OF EXPENDITURES

HEAD OF ACCOUNT	(Rs. in Million)			
	ACTUAL EXP. 2024-25	BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
08 Recreation, Culture and Religion	<u>839.101</u>	<u>1,041.598</u>	<u>1,115.919</u>	<u>1,062.600</u>
081 Recreational and Sporting Services	162.615	187.398	234.019	236.200
084 Religious Affairs	308.958	422.900	417.900	383.200
086 Administration of Information, Recreation, Culutre	367.529	431.300	464.000	443.200
09 Education Affairs and Services	<u>44,620.729</u>	<u>52,856.186</u>	<u>49,698.112</u>	<u>57,352.607</u>
091 Pre-Primary and Primary Education Affairs and Serv	7,416.691	7,856.536	8,542.878	8,916.317
092 Secondary Education Affairs and Services	28,251.226	34,214.748	31,378.830	36,882.396
093 Tertiary Education Affairs and Services	8,553.401	9,706.862	9,275.665	11,025.035
095 Subsidiary Services to Education	43.864	47.540	49.021	53.711
096 Administration	257.446	910.919	331.299	336.642
097 Education Affairs and Services not elsewhere Classi	98.101	119.581	120.419	138.506
10 Social Protection	<u>2,867.607</u>	<u>3,003.800</u>	<u>3,749.800</u>	<u>4,650.400</u>
107 Administration	1,981.539	2,012.800	2,740.600	3,450.300
108 Others	886.069	991.000	1,009.200	1,200.100

ESTIMATE OF EXPENDITURES

(Rs. in Million)				
HEAD OF ACCOUNT	ACTUAL EXP. 2024-25	BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
REVENUE EXPENDITURES	<u>194,538.105</u>	<u>261,200.000</u>	<u>230,000.000</u>	<u>250,000.000</u>
01 General Public Service	<u>63,848.685</u>	<u>96,292.238</u>	<u>75,832.366</u>	<u>80,514.185</u>
011 Executive and Legislative Organs, Financial and Fiscal Affairs, External Affairs	<u>53,023.562</u>	<u>57,528.892</u>	<u>59,931.219</u>	<u>62,425.320</u>
0111 Executive and Legislative Organs	<u>4,161.143</u>	<u>4,701.263</u>	<u>5,886.656</u>	<u>4,802.554</u>
011101 Parliamentary/Legislative Affairs	768.699	1,060.560	1,267.689	1,138.731
011102 Federal Executive/President Secretariat	685.808	1,001.184	1,298.724	1,165.394
011103 Provincial Executive/Prime Minister Secretariat	738.104	767.096	620.226	414.390
011104 Administrative Inspection	56.945	86.349	103.002	99.495
011105 District Administration	1,718.382	1,640.704	2,457.808	1,808.000
011110 General Commission and Enquiries	193.205	145.370	139.207	176.544
0112 Financial and Fiscal Affairs	<u>48,862.419</u>	<u>52,827.629</u>	<u>54,044.563</u>	<u>57,622.766</u>
011204 Administration of Financial Affairs	609.023	1,123.278	850.223	1,207.174
011205 Tax Management (Customs, Income Tax, Excise etc)	896.255	1,391.468	1,226.708	1,476.581
011206 Accounting Services	734.813	973.941	716.524	1,070.866
011207 Auditing Services	238.496	338.942	251.108	368.145
011210 Pension Civil	46,383.832	49,000.000	51,000.000	53,500.000
014 Transfers	<u>9,157.925</u>	<u>36,386.220</u>	<u>12,371.402</u>	<u>15,623.435</u>
0141 Transfers (Inter-Governmental)	<u>5,179.433</u>	<u>31,386.220</u>	<u>10,121.402</u>	<u>10,623.435</u>
014110 Others	5,179.433	31,386.220	10,121.402	10,623.435
142 Transfers (Others)	<u>3,978.492</u>	<u>5,000.000</u>	<u>2,250.000</u>	<u>5,000.000</u>
014203 Government Servants	3,978.492	5,000.000	2,250.000	5,000.000
015 General Services	<u>1,417.826</u>	<u>2,004.535</u>	<u>2,384.010</u>	<u>2,060.926</u>
0151 Personnel Services	<u>639.295</u>	<u>796.896</u>	<u>838.365</u>	<u>822.190</u>
015101 Establishment, Services, General Administration	639.295	796.896	838.365	822.190
0152 Planning Services	<u>406.760</u>	<u>601.894</u>	<u>722.189</u>	<u>645.035</u>
015201 Planning	406.760	601.894	722.189	645.035
0154 Other General Services	<u>371.771</u>	<u>605.745</u>	<u>823.456</u>	<u>593.701</u>
015403 Centralized Printing and Publishing	167.035	176.300	183.800	184.600
015404 Centralized Motor Vehicle Pool	160.649	204.202	367.157	188.750
015420 Others	44.087	225.243	272.499	220.351
018 Administration of General Public Services	<u>172.655</u>	<u>248.887</u>	<u>1,048.317</u>	<u>272.078</u>
0181 Administration of General Public Services	<u>172.655</u>	<u>248.887</u>	<u>1,048.317</u>	<u>272.078</u>
018101 Voter Registration/Elections	172.655	248.887	1,048.317	272.078

ESTIMATE OF EXPENDITURES

(Rs. in Million)				
HEAD OF ACCOUNT	ACTUAL EXP. 2024-25	BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
019 General Public Services not elsewhere defined	<u>76.717</u>	<u>123.704</u>	<u>97.418</u>	<u>132.426</u>
0191 General Public Services not elsewhere defined	<u>76.717</u>	<u>123.704</u>	<u>97.418</u>	<u>132.426</u>
019101 Administrative Training	76.717	123.704	97.418	132.426
02 Defence Affairs & Services	<u>580.254</u>	<u>650.800</u>	<u>773.600</u>	<u>719.200</u>
021 Military Defence	<u>102.226</u>	<u>132.500</u>	<u>110.600</u>	<u>141.300</u>
0211 Defence Services - Effective	<u>102.226</u>	<u>132.500</u>	<u>110.600</u>	<u>141.300</u>
021101 Defence Affairs	102.226	132.500	110.600	141.300
022 Civil Defence	<u>478.028</u>	<u>518.300</u>	<u>663.000</u>	<u>577.900</u>
0221 Civil Defence	<u>478.028</u>	<u>518.300</u>	<u>663.000</u>	<u>577.900</u>
022101 Civil Defence	478.028	518.300	663.000	577.900
03 Public Order and Safety Affairs	<u>13,829.381</u>	<u>16,258.717</u>	<u>17,453.326</u>	<u>18,712.977</u>
031 Law Courts	<u>3,634.462</u>	<u>4,076.603</u>	<u>4,074.067</u>	<u>4,600.403</u>
0311 Law Courts	<u>3,634.462</u>	<u>4,076.603</u>	<u>4,074.067</u>	<u>4,600.403</u>
031101 Courts/Justice	3,543.867	3,978.824	3,984.495	4,494.398
031102 Attorneys/Legal Services	90.595	97.779	89.572	106.005
032 Police	<u>9,503.517</u>	<u>11,378.607</u>	<u>12,305.977</u>	<u>12,944.531</u>
0321 Police	<u>9,503.517</u>	<u>11,378.607</u>	<u>12,305.977</u>	<u>12,944.531</u>
032102 Police	9,394.173	11,235.890	12,177.540	12,789.489
032108 Economic Crime Investigation	109.344	142.717	128.437	155.042
034 Prison Administration and Operation	<u>421.868</u>	<u>472.300</u>	<u>447.000</u>	<u>520.100</u>
0341 Prison Administration and Operation	<u>421.868</u>	<u>472.300</u>	<u>447.000</u>	<u>520.100</u>
034101 Jails and Convict Settlement	421.868	472.300	447.000	520.100
036 Administration of Public Order	<u>269.534</u>	<u>331.207</u>	<u>626.282</u>	<u>647.943</u>
0361 Administration	<u>269.534</u>	<u>331.207</u>	<u>626.282</u>	<u>647.943</u>
036101 Secretariat/Administration	269.534	331.207	626.282	647.943
04 Economic Affairs	<u>52,386.887</u>	<u>63,679.296</u>	<u>61,514.867</u>	<u>59,810.683</u>
041 General Economic, Commercial and Labor Affairs	<u>28,418.901</u>	<u>37,994.280</u>	<u>34,160.298</u>	<u>32,610.665</u>
0414 State Trading	<u>28,418.901</u>	<u>37,994.280</u>	<u>34,160.298</u>	<u>32,610.665</u>
041401 Food (Wheat)	28,418.901	37,994.280	34,160.298	32,610.665
042 Agriculture, Food, Irrigation, Forestry and Fisheries	<u>4,603.515</u>	<u>5,236.714</u>	<u>5,287.288</u>	<u>5,915.193</u>
0421 Agriculture	<u>2,198.874</u>	<u>2,472.333</u>	<u>2,496.794</u>	<u>2,821.048</u>
042101 Administration/Land Commission	1,216.692	1,342.927	1,392.158	1,532.915
042103 Agricultural Research and Extension Services	671.088	770.212	748.822	889.751
042104 Plants Protection and Locust Control	297.357	336.794	336.914	379.882
042107 Co-operation	13.737	22.400	18.900	18.500
0422 Irrigation	<u>29.593</u>	<u>33.981</u>	<u>29.594</u>	<u>36.945</u>
042201 Administration	29.593	33.981	29.594	36.945

ESTIMATE OF EXPENDITURES

		(Rs. in Million)			
HEAD OF ACCOUNT		ACTUAL EXP. 2024-25	BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
0424 Forestry		<u>1,920.991</u>	<u>2,256.700</u>	<u>2,253.500</u>	<u>2,505.500</u>
042401	Preservation of Wildlife and Control of Hunting	123.167	137.661	136.441	156.195
042402	Forestry	1,797.825	2,119.039	2,117.059	2,349.305
0426 Food		<u>454.056</u>	<u>473.700</u>	<u>507.400</u>	<u>551.700</u>
042601	Administration	454.056	473.700	507.400	551.700
043 Fuel and Energy		<u>12,546.757</u>	<u>12,927.000</u>	<u>13,613.300</u>	<u>13,363.400</u>
0435 Electricity - Hydal		<u>12,546.757</u>	<u>12,927.000</u>	<u>13,613.300</u>	<u>13,363.400</u>
043501	Administration	92.865	118.924	127.629	119.810
043502	Electricity - Hydal	12,453.892	12,808.076	13,485.671	13,243.590
044 Mining and Manufacturing		<u>260.081</u>	<u>320.722</u>	<u>335.894</u>	<u>346.597</u>
0441 Manufacturing		<u>177.441</u>	<u>218.738</u>	<u>216.717</u>	<u>234.305</u>
044101	Support for Industrial Development	126.376	150.835	131.807	164.257
044105	Administration	51.066	67.903	84.910	70.048
0442 Mining		<u>82.640</u>	<u>101.984</u>	<u>119.177</u>	<u>112.292</u>
044201	Mining of Mineral Resources other than mineral fuel	82.640	101.984	119.177	112.292
045 Construction and Transport		<u>6,169.970</u>	<u>6,761.902</u>	<u>7,658.181</u>	<u>7,137.825</u>
0452 Road Transport		<u>2,837.398</u>	<u>3,144.122</u>	<u>3,517.914</u>	<u>3,249.870</u>
045201	Administration	58.273	97.576	105.605	107.671
045202	Highways, Roads and Bridges	2,744.044	2,986.944	3,375.528	3,076.974
045203	Road Transport	35.082	59.602	36.781	65.225
0457 Construction (Works)		<u>3,332.572</u>	<u>3,617.780</u>	<u>4,140.267</u>	<u>3,887.955</u>
045701	Administration	55.887	72.526	347.775	75.106
045702	Buildings and Structures	3,166.733	3,418.835	3,673.299	3,670.249
045720	Others	109.952	126.419	119.193	142.600
047 Other Industries		<u>387.663</u>	<u>438.678</u>	<u>459.906</u>	<u>437.003</u>
0471 Distributive Trades, Storage, Warehouses		<u>36.006</u>	<u>46.178</u>	<u>43.606</u>	<u>53.303</u>
047101	Weights and Measures	36.006	46.178	43.606	53.303

ESTIMATE OF EXPENDITURES

(Rs. in Million)				
HEAD OF ACCOUNT	ACTUAL EXP. 2024-25	BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
0472 Other Industries	<u>351.658</u>	<u>392.500</u>	<u>416.300</u>	<u>383.700</u>
047202 Tourism	214.946	228.700	267.300	201.100
047220 Others - Sericulture	136.712	163.800	149.000	182.600
05 Environment Protection	<u>25.442</u>	<u>28.065</u>	<u>53.710</u>	<u>55.948</u>
055 Administration of Environment Protection	<u>25.442</u>	<u>28.065</u>	<u>53.710</u>	<u>55.948</u>
0551 Administration of Environment Protection	<u>25.442</u>	<u>28.065</u>	<u>53.710</u>	<u>55.948</u>
055101 Administration	25.442	28.065	53.710	55.948
06 Housing and Community Amenities	<u>986.430</u>	<u>1,114.400</u>	<u>1,286.300</u>	<u>1,312.400</u>
062 Community Development	<u>986.430</u>	<u>1,114.400</u>	<u>1,286.300</u>	<u>1,312.400</u>
0622 Rural Development	<u>986.430</u>	<u>1,114.400</u>	<u>1,286.300</u>	<u>1,312.400</u>
062206 Administration	986.430	1,114.400	1,286.300	1,312.400
07 Health	<u>14,553.588</u>	<u>26,274.900</u>	<u>18,522.000</u>	<u>25,809.000</u>
073 Hospital Services	<u>7,955.402</u>	<u>10,612.666</u>	<u>9,947.008</u>	<u>13,819.764</u>
0731 General Hospital Services	<u>7,955.402</u>	<u>10,612.666</u>	<u>9,947.008</u>	<u>13,819.764</u>
073101 General Hospital Services	7,955.402	10,612.666	9,947.008	13,819.764
074 Public Health Services	<u>638.029</u>	<u>892.088</u>	<u>781.410</u>	<u>1,079.219</u>
0741 Public Health Services	<u>638.029</u>	<u>892.088</u>	<u>781.410</u>	<u>1,079.219</u>
074102 Nutrition and other Hygiene Program	581.335	746.931	641.651	910.092
074120 Others (other Health Facilities and Preventive Measures)	56.695	145.157	139.759	169.127
076 Health Administration	<u>5,960.157</u>	<u>14,770.146</u>	<u>7,793.582</u>	<u>10,910.017</u>
0761 Administration	<u>5,960.157</u>	<u>14,770.146</u>	<u>7,793.582</u>	<u>10,910.017</u>
076101 Administration	5,960.157	14,770.146	7,793.582	10,910.017
08 Recreation, Culture and Religion	<u>839.101</u>	<u>1,041.598</u>	<u>1,115.919</u>	<u>1,062.600</u>
081 Recreational and Sporting Services	<u>162.615</u>	<u>187.398</u>	<u>234.019</u>	<u>236.200</u>
0811 Recreational and Sporting Services	<u>162.615</u>	<u>187.398</u>	<u>234.019</u>	<u>236.200</u>
081105 Administration	162.615	187.398	234.019	236.200
084 Religious Affairs	<u>308.958</u>	<u>422.900</u>	<u>417.900</u>	<u>383.200</u>
0841 Religious Affairs	<u>308.958</u>	<u>422.900</u>	<u>417.900</u>	<u>383.200</u>
084101 Administration	308.958	422.900	417.900	383.200
086 Administration of Information, Recreation, Culutr	<u>367.529</u>	<u>431.300</u>	<u>464.000</u>	<u>443.200</u>
0861 Administration of Information, Recreation	<u>367.529</u>	<u>431.300</u>	<u>464.000</u>	<u>443.200</u>
086101 Administration	367.529	431.300	464.000	443.200

ESTIMATE OF EXPENDITURES

(Rs. in Million)				
HEAD OF ACCOUNT	ACTUAL EXP. 2024-25	BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
09 Education Affairs and Services	<u>44,620.729</u>	<u>52,856.186</u>	<u>49,698.112</u>	<u>57,352.607</u>
091 Pre-Primary and Primary Education Affairs and Services	<u>7,416.691</u>	<u>7,856.536</u>	<u>8,542.878</u>	<u>8,916.317</u>
0911 Pre-Primary and Primary Education Affairs and Services	<u>7,416.691</u>	<u>7,856.536</u>	<u>8,542.878</u>	<u>8,916.317</u>
091102 Primary	7,416.691	7,856.536	8,542.878	8,916.317
092 Secondary Education Affairs and Services	<u>28,251.226</u>	<u>34,214.748</u>	<u>31,378.830</u>	<u>36,882.396</u>
0921 Secondary Education Affairs and Services	<u>28,251.226</u>	<u>34,214.748</u>	<u>31,378.830</u>	<u>36,882.396</u>
092101 Secondary Education	27,338.804	30,737.950	30,279.003	32,764.248
092102 Administration	812.683	3,370.423	992.544	4,004.631
092120 Others - Curriculum & Research	99.739	106.375	107.283	113.517
093 Tertiary Education Affairs and Services	<u>8,553.401</u>	<u>9,706.862</u>	<u>9,275.665</u>	<u>11,025.035</u>
0931 Tertiary Education Affairs and Services	<u>8,553.401</u>	<u>9,706.862</u>	<u>9,275.665</u>	<u>11,025.035</u>
093101 General Universities / Colleges / Institutes	8,201.603	9,105.195	8,700.365	10,377.163
093102 Professional / Technical Universities / Colleges / Institutes	351.798	601.667	575.300	647.872
095 Subsidiary Services to Education	<u>43.864</u>	<u>47.540</u>	<u>49.021</u>	<u>53.711</u>
0951 Subsidiary Services to Education	<u>43.864</u>	<u>47.540</u>	<u>49.021</u>	<u>53.711</u>
095101 Archives Library and Museums	43.864	47.540	49.021	53.711
096 Administration	<u>257.446</u>	<u>910.919</u>	<u>331.299</u>	<u>336.642</u>
0961 Administration	<u>257.446</u>	<u>910.919</u>	<u>331.299</u>	<u>336.642</u>
096101 Secretariat / Policy / Curriculum	257.446	910.919	331.299	336.642
097 Education Affairs and Services not elsewhere Classified	<u>98.101</u>	<u>119.581</u>	<u>120.419</u>	<u>138.506</u>
0971 Education Affairs and Services not elsewhere Classified	<u>98.101</u>	<u>119.581</u>	<u>120.419</u>	<u>138.506</u>
097120 Others - Planning & Engineering	98.101	119.581	120.419	138.506
10 Social Protection	<u>2,867.607</u>	<u>3,003.800</u>	<u>3,749.800</u>	<u>4,650.400</u>
107 Administration	<u>1,981.539</u>	<u>2,012.800</u>	<u>2,740.600</u>	<u>3,450.300</u>
1071 Administration	<u>1,981.539</u>	<u>2,012.800</u>	<u>2,740.600</u>	<u>3,450.300</u>
107102 Rehabilitation and Resettlement	1,981.539	2,012.800	2,740.600	3,450.300
108 Others	<u>886.069</u>	<u>991.000</u>	<u>1,009.200</u>	<u>1,200.100</u>
1081 Others	<u>886.069</u>	<u>991.000</u>	<u>1,009.200</u>	<u>1,200.100</u>
108101 Social Welfare Measures	803.759	887.418	920.964	1,082.278
108104 Zakat and Ushr	82.309	103.582	88.236	117.822

ESTIMATE OF EXPENDITURES

HEAD OF ACCOUNT	(Rs. in Million)			
	ACTUAL	BUDGET	REVISED	BUDGET
	EXP. 2024-25	ESTIMATES 2025-26	ESTIMATES 2025-26	ESTIMATES 2026-27
SUMMARY				
Total Capital Expenditures	<u>32,932.201</u>	<u>59,000.000</u>	<u>41,546.255</u>	<u>47,162.997</u>
Capital Expenditures	5,014.468	10,000.000	9,380.795	11,162.997
Capital/Development Expenditures	27,917.733	49,000.000	32,165.460	36,000.000

ESTIMATE OF EXPENDITURES

(Rs. in Million)				
HEAD OF ACCOUNT	ACTUAL EXP. 2024-25	BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
CAPITAL EXPENDITURES	<u>5,014.468</u>	<u>10,000.000</u>	<u>9,380.795</u>	<u>11,162.997</u>
01 General Public Service	<u>5,014.468</u>	<u>10,000.000</u>	<u>9,380.795</u>	<u>11,162.997</u>
013 Public Debt Transactions	<u>5,014.468</u>	<u>10,000.000</u>	<u>9,380.795</u>	<u>11,162.997</u>
0131 Public Debt Transactions	<u>5,014.468</u>	<u>10,000.000</u>	<u>9,380.795</u>	<u>11,162.997</u>
013102 Repayment of Debts	5,014.468	10,000.000	9,380.795	11,162.997
CAPITAL/DEVELOPMENT EXPENDITURES	<u>27,917.733</u>	<u>49,000.000</u>	<u>32,165.460</u>	<u>36,000.000</u>
01 General Public Service	<u>286.084</u>	<u>1,400.000</u>	<u>244.431</u>	<u>780.000</u>
Research & Development	286.084	1,400.000	244.431	780.000
02 Defence Affairs & Services	<u>130.691</u>	<u>150.000</u>	<u>1,119.316</u>	<u>100.000</u>
Civil Defence/SDMA	130.691	150.000	1,119.316	100.000
04 Economic Affairs	<u>19,109.901</u>	<u>25,540.000</u>	<u>19,846.675</u>	<u>21,230.000</u>
Agriculture/Livestock	212.355	900.000	474.554	900.000
Forestry/Watershed	354.094	800.000	632.074	600.000
Fisheries/Wildlife	1.432	75.000	-	20.000
Energy and Water Resources	1,811.623	4,800.000	2,512.243	3,300.000
Transport	0.000	30.000	0.000	150.000
Communication & Works	15,189.553	15,000.000	15,000.000	14,000.000
Industries/Minerals	198.254	920.000	167.103	470.000
AJK TEVTA	60.000	280.000	175.033	140.000
Tourism	69.879	700.000	29.000	300.000
Governance/Miscellaneous	1,212.711	2,035.000	856.668	1,350.000
05 Environment Protection	<u>48.394</u>	<u>150.000</u>	<u>43.002</u>	<u>100.000</u>
Environment	48.394	150.000	43.002	100.000
06 Housing and Community Amenities	<u>5,415.150</u>	<u>7,810.000</u>	<u>6,386.567</u>	<u>5,090.000</u>
Development Authorities	13.878	345.000	265.608	190.000
Physical Planning & Housing	1,011.842	2,465.000	1,250.959	1,700.000
Local Govt.& RD	4,389.430	5,000.000	4,870.000	3,200.000

ESTIMATE OF EXPENDITURES

HEAD OF ACCOUNT	(Rs. in Million)			
	ACTUAL EXP. 2024-25	BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
07 Health	<u>1,300.928</u>	<u>6,000.000</u>	<u>2,228.906</u>	<u>4,100.000</u>
Health	1,300.928	6,000.000	2,228.906	4,100.000
08 Recreation, Culture and Religion	<u>596.810</u>	<u>1,500.000</u>	<u>645.432</u>	<u>990.000</u>
Sports, Youth & Culture	115.999	500.000	228.888	350.000
Information & Media Dev.	79.130	200.000	71.975	90.000
Information Technology	401.682	800.000	344.569	550.000
09 Education Affairs and Services	<u>727.888</u>	<u>5,000.000</u>	<u>1,441.709</u>	<u>3,300.000</u>
Education	727.888	5,000.000	1,441.709	3,300.000
10 Social Protection	<u>301.887</u>	<u>1,450.000</u>	<u>209.422</u>	<u>310.000</u>
Land Administration & Management	248.960	1,150.000	129.517	90.000
Social Welfare & Women Dev.	52.927	300.000	79.905	220.000

ESTIMATES OF PUBLIC ACCOUNT RECEIPTS

(Rs. in Million)

HEAD OF ACCOUNT	ACTUAL RECEIPTS 2024-25	BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
PUBLIC ACCOUNT				
SUMMARY				
CREDIT	<u>70,910.601</u>	<u>59,709.000</u>	<u>68,424.200</u>	<u>73,169.500</u>
G01 Current Liabilities	<u>9,940.314</u>	<u>8,000.000</u>	<u>10,000.000</u>	<u>10,500.000</u>
G011 Cheque Clearing Account	9,940.314	8,000.000	10,000.000	10,500.000
G06 Trust Account - Fund	<u>4,757.125</u>	<u>4,950.000</u>	<u>4,897.000</u>	<u>5,262.500</u>
G061 Provident Fund	3,192.616	3,200.000	3,200.000	3,400.000
G062 Benevolent Fund	889.383	970.000	970.000	1,050.000
G063 Miscellaneous Welfare Funds	1.632	2.000	2.000	2.500
G064 Insurance Fund	392.942	418.000	425.000	490.000
G065 Relief Funds	280.552	360.000	300.000	320.000
G10 Trust Accounts - Other	<u>55,592.254</u>	<u>46,226.000</u>	<u>52,871.000</u>	<u>56,687.000</u>
G101 Accounts of Other Departments	31,142.805	25,800.000	31,850.000	32,900.000
G103 Other Deposits and Reserves	9,436.209	3,046.000	5,641.000	7,162.000
G104 Other Remittances	14,301.598	16,350.000	14,610.000	15,750.000
G112 Other Deposit Account	711.642	1,030.000	770.000	875.000
G12 Special Deposit Fund	<u>620.908</u>	<u>533.000</u>	<u>656.200</u>	<u>720.000</u>
G121 Relief Funds	595.557	497.000	628.200	685.000
G124 Development Fund	7.341	16.000	8.000	10.000
G128 Pension Fund	18.010	20.000	20.000	25.000

ESTIMATES OF PUBLIC ACCOUNT RECEIPTS

(Rs. in Million)

HEAD OF ACCOUNT	ACTUAL RECEIPTS 2024-25	BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
PUBLIC ACCOUNT				
CREDIT	<u>70,910.601</u>	<u>59,709.000</u>	<u>68,424.200</u>	<u>73,169.500</u>
G01 Current Liabilities	<u>9,940.314</u>	<u>8,000.000</u>	<u>10,000.000</u>	<u>10,500.000</u>
G011 Cheque Clearing Account	<u>9,940.314</u>	<u>8,000.000</u>	<u>10,000.000</u>	<u>10,500.000</u>
G01197 Electricity Cheques	9,940.314	8,000.000	10,000.000	10,500.000
G06 Trust Account - Fund	<u>4,757.125</u>	<u>4,950.000</u>	<u>4,897.000</u>	<u>5,262.500</u>
G061 Provident Fund	<u>3,192.616</u>	<u>3,200.000</u>	<u>3,200.000</u>	<u>3,400.000</u>
G06103 General Provident Fund (Civil)	3,192.616	3,200.000	3,200.000	3,400.000
G062 Benevolent Fund	<u>889.383</u>	<u>970.000</u>	<u>970.000</u>	<u>1,050.000</u>
G06218 Benevolent Fund AJK	737.831	800.000	800.000	850.000
G06219 Benevolent Fund AJK (Gazetted)	151.552	170.000	170.000	200.000
G063 Miscellaneous Welfare Funds	<u>1.632</u>	<u>2.000</u>	<u>2.000</u>	<u>2.500</u>
G06315 Judicial Officer's Welfare Fund	1.632	2.000	2.000	2.500
G064 Insurance Fund	<u>392.942</u>	<u>418.000</u>	<u>425.000</u>	<u>490.000</u>
G06415 Group Insurance AJK	358.804	390.000	390.000	450.000
G06416 Insurance fee / Annual Premium	34.138	28.000	35.000	40.000
G065 Relief Funds	<u>280.552</u>	<u>360.000</u>	<u>300.000</u>	<u>320.000</u>
G06503 Tajweed-ul-Quran Trust Azad-Kashmir	280.552	360.000	300.000	320.000
G10 Trust Accounts - Other	<u>55,592.254</u>	<u>46,226.000</u>	<u>52,871.000</u>	<u>56,687.000</u>
G101 Accounts of Other Departments	<u>31,142.805</u>	<u>25,800.000</u>	<u>31,850.000</u>	<u>32,900.000</u>
G10105 Public Works Department Cheques	20,794.029	16,500.000	21,000.000	21,500.000
G10113 Public Works/PWD Deposits	1,979.842	1,500.000	2,000.000	2,200.000
G10131 Forest Cheques	1,228.915	1,500.000	1,500.000	1,500.000
G10134 Pre-Audit Cheques - Civil (Others)	254.752	700.000	400.000	500.000
G10137 Pre-Audit - Civil Cheques	6,281.729	5,000.000	6,300.000	6,500.000
G10138 Electricity Deposits	603.538	600.000	650.000	700.000
G103 Other Deposits and Reserves	<u>9,436.209</u>	<u>3,046.000</u>	<u>5,641.000</u>	<u>7,162.000</u>
G10304 Zakat Collection Account	10.712	11.000	11.000	12.000
G10307 Other Appropriations -PSDP	9,306.869	3,000.000	5,500.000	7,000.000
G10307 Other Appropriations	118.629	35.000	130.000	150.000

ESTIMATES OF PUBLIC ACCOUNT RECEIPTS

(Rs. in Million)

HEAD OF ACCOUNT	ACTUAL RECEIPTS 2024-25	BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
PUBLIC ACCOUNT				
G104 Other Remittances	<u>14,301.598</u>	<u>16,350.000</u>	<u>14,610.000</u>	<u>15,750.000</u>
G10402 Forest Remittances	243.134	400.000	250.000	300.000
G10407 PWD Remittances	322.387	400.000	350.000	400.000
G10414 Cash Remittances between Treasuries	0.000	50.000	10.000	50.000
G10430 Electricity Remittances	13,736.077	15,500.000	14,000.000	15,000.000
G112 Other Deposit Account	<u>711.642</u>	<u>1,030.000</u>	<u>770.000</u>	<u>875.000</u>
G11215 Revenue Deposits	399.717	600.000	450.000	500.000
G11216 Civil and Criminal Courts Deposits	295.301	400.000	300.000	350.000
G11218 Forest Deposits	9.593	10.000	10.000	10.000
G11245 Agriculture (Irrigation) Deposits	7.032	20.000	10.000	15.000
G12 Special Deposit Fund	<u>620.908</u>	<u>533.000</u>	<u>656.200</u>	<u>720.000</u>
G121 Relief Funds	<u>595.557</u>	<u>497.000</u>	<u>628.200</u>	<u>685.000</u>
G12146 KLC	222.984	300.000	250.000	300.000
G12154 AJ&K Cease Fire Line Incidents Relief Fund	300.000	100.000	300.000	300.000
G12156 President Relief Fund for Earthquake Victims-2005	1.200	10.000	1.500	2.000
G12166 PM Relief Fund for Turkiye Earthquake Victims	0.187	10.000	0.500	1.000
G12220 Funds for Revenue Foundation Scheme of AJ&K	0.838	1.000	1.000	1.500
G12225 Teacher Foundation Fund	70.343	75.000	75.000	80.000
G12227 Member Assembly Welfare Fund	0.005	1.000	0.200	0.500
G124 Development Fund	<u>7.341</u>	<u>16.000</u>	<u>8.000</u>	<u>10.000</u>
G12417 Forestry Development Fund	7.341	16.000	8.000	10.000
G128 Pension Fund	<u>18.010</u>	<u>20.000</u>	<u>20.000</u>	<u>25.000</u>
G12802 Pension Fund Local Bodies	18.010	20.000	20.000	25.000

ESTIMATES OF PUBLIC ACCOUNT EXPENDITURES

(Rs. in Million)

HEAD OF ACCOUNT	ACTUAL EXP. 2024-25	BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
PUBLIC ACCOUNT				
SUMMARY				
DEBIT	<u>66,463.387</u>	<u>59,502.500</u>	<u>67,446.600</u>	<u>69,689.400</u>
ASSETS	<u>42,350.864</u>	<u>34,870.500</u>	<u>42,900.100</u>	<u>44,250.200</u>
F02 Receivables	<u>0.000</u>	<u>0.500</u>	<u>0.100</u>	<u>0.200</u>
F021 Loan & Advances	0.000	0.500	0.100	0.200
G01 Current Liabilities	<u>9,705.968</u>	<u>7,700.000</u>	<u>9,800.000</u>	<u>10,000.000</u>
G011 Cheque Clearing Account	9,705.968	7,700.000	9,800.000	10,000.000
G06 Trust Account - Fund	<u>3,964.178</u>	<u>3,340.000</u>	<u>4,040.000</u>	<u>4,280.000</u>
G061 Provident Fund	2,392.959	1,800.000	2,400.000	2,500.000
G062 Benevolent Fund	889.244	850.000	920.000	1,000.000
G064 Insurance Fund	403.500	430.000	420.000	430.000
G065 Relief Funds	278.475	260.000	300.000	350.000
G10 Trust Accounts - Other	<u>52,197.029</u>	<u>48,137.000</u>	<u>52,990.000</u>	<u>54,752.000</u>
G101 Accounts of Other Departments	30,251.938	25,370.000	30,700.000	31,750.000
G103 Other Deposits and Reserves	6,742.127	3,707.000	6,879.000	7,220.000
G104 Other Remittances	14,211.891	18,050.000	14,400.000	14,700.000
G112 Other Deposit Account	991.073	1,010.000	1,011.000	1,082.000
G12 Special Deposit Fund	<u>596.213</u>	<u>325.000</u>	<u>616.500</u>	<u>657.200</u>
G121 Relief Funds	576.563	305.000	596.500	632.200
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	19.650	20.000	20.000	25.000

ESTIMATES OF PUBLIC ACCOUNT EXPENDITURES

(Rs. in Million)

HEAD OF ACCOUNT	ACTUAL EXP. 2024-25	BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
PUBLIC ACCOUNT				
DEBIT	<u>66,463.387</u>	<u>59,502.500</u>	<u>67,446.600</u>	<u>69,689.400</u>
ASSETS	<u>0.000</u>	<u>0.500</u>	<u>0.100</u>	<u>0.200</u>
F02 Receivables	<u>0.000</u>	<u>0.500</u>	<u>0.100</u>	<u>0.200</u>
F021 Loan & Advances	<u>0.000</u>	<u>0.500</u>	<u>0.100</u>	<u>0.200</u>
F02101 Permanent Advance (Civil)	0.000	0.500	0.100	0.200
G01 Current Liabilities	<u>9,705.968</u>	<u>7,700.000</u>	<u>9,800.000</u>	<u>10,000.000</u>
G011 Cheque Clearing Account	<u>9,705.968</u>	<u>7,700.000</u>	<u>9,800.000</u>	<u>10,000.000</u>
G01197 Electricity Cheques	9,705.968	7,700.000	9,800.000	10,000.000
G06 Trust Account - Fund	<u>3,964.178</u>	<u>3,340.000</u>	<u>4,040.000</u>	<u>4,280.000</u>
G061 Provident Fund	<u>2,392.959</u>	<u>1,800.000</u>	<u>2,400.000</u>	<u>2,500.000</u>
G06103 General Provident Fund (Civil)	2,392.959	1,800.000	2,400.000	2,500.000
G062 Benevolent Fund	<u>889.244</u>	<u>850.000</u>	<u>920.000</u>	<u>1,000.000</u>
G06218 Benevolent Fund AJK	737.635	600.000	750.000	800.000
G06219 Benevolent Fund AJK (Gazetted)	151.608	250.000	170.000	200.000
G064 Insurance Fund	<u>403.500</u>	<u>430.000</u>	<u>420.000</u>	<u>430.000</u>
G06415 Group Insurance AJK	384.423	400.000	400.000	400.000
G06416 Insurance fee / Annual Premium	19.078	30.000	20.000	30.000
G065 Relief Funds	<u>278.475</u>	<u>260.000</u>	<u>300.000</u>	<u>350.000</u>
G06503 Tajweed-ul-Quran Trust Azad-Kashmir	278.475	260.000	300.000	350.000
G10 Trust Accounts - Other	<u>52,197.029</u>	<u>48,137.000</u>	<u>52,990.000</u>	<u>54,752.000</u>
G101 Accounts of Other Departments	<u>30,251.938</u>	<u>25,370.000</u>	<u>30,700.000</u>	<u>31,750.000</u>
G10105 Public Works Department Cheques	20,836.829	14,500.000	21,000.000	21,500.000
G10113 Public Works/PWD Deposits	1,421.333	2,100.000	1,450.000	1,500.000
G10131 Forest Cheques	1,230.754	1,600.000	1,300.000	1,350.000
G10134 Pre-Audit Cheques - Civil (Others)	245.188	570.000	250.000	300.000
G10137 Pre-Audit - Civil Cheques	6,107.211	3,600.000	6,200.000	6,500.000
G10138 Electricity Deposits	410.623	3,000.000	500.000	600.000

ESTIMATES OF PUBLIC ACCOUNT EXPENDITURES

(Rs. in Million)

HEAD OF ACCOUNT	ACTUAL EXP. 2024-25	BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
PUBLIC ACCOUNT				
G103 Other Deposits and Reserves	<u>6,742.127</u>	<u>3,707.000</u>	<u>6,879.000</u>	<u>7,220.000</u>
G10304 Zakat Collection Account	18.760	7.000	19.000	20.000
G10307 Other Appropriations -PSDP	6,565.451	3,600.000	6,700.000	7,000.000
G10307 Other Appropriations	157.916	100.000	160.000	200.000
G104 Other Remittances	<u>14,211.891</u>	<u>18,050.000</u>	<u>14,400.000</u>	<u>14,700.000</u>
G10402 Forest Remittances	233.350	750.000	250.000	300.000
G10407 PWD Remittances	323.215	300.000	350.000	400.000
G10430 Electricity Remittances	13,655.326	17,000.000	13,800.000	14,000.000
G112 Other Deposit Account	<u>991.073</u>	<u>1,010.000</u>	<u>1,011.000</u>	<u>1,082.000</u>
G11215 Revenue Deposits	693.054	720.000	700.000	750.000
G11216 Civil and Criminal Courts Deposits	287.044	180.000	300.000	320.000
G11218 Forest Deposits	0.405	100.000	0.500	1.000
G11245 Agriculture Deposits	10.569	10.000	10.500	11.000
G12 Special Deposit Fund	<u>596.213</u>	<u>325.000</u>	<u>616.500</u>	<u>657.200</u>
G121 Relief Funds	<u>576.563</u>	<u>305.000</u>	<u>596.500</u>	<u>632.200</u>
G12146 KLC	263.334	200.000	270.000	300.000
G12154 AJ&K Cease Fire Line Incidents Relief Fund	241.592	15.000	250.000	250.000
G12156 President Relief Fund for Earthquak Victims	0.000	25.000	0.000	0.100
G12166 PM Relief Fund for Turkiye Earthquake Victims	0.000	20.000	0.000	0.100
G12220 Funds for Revenue Foundation Scheme of AJ&K	1.356	0.000	1.500	2.000
G12225 Teacher Foundation Fund	70.282	45.000	75.000	80.000
G128 Pension Fund	<u>19.650</u>	<u>20.000</u>	<u>20.000</u>	<u>25.000</u>
G12802 Pension Fund Local Bodies	19.650	20.000	20.000	25.000