



FEDERAL BUDGET 2025 - 26

BUDGET IN BRIEF

**GOVERNMENT OF PAKISTAN
FINANCE DIVISION
ISLAMABAD**

PREFACE

Budget in Brief gives an overview of the federal budget for FY2025-26. It provides a glimpse of key priorities and objectives of the Federal Government, offers a summary of revenue and expenditures, fiscal deficit targets and the corresponding financing plan. The document also provides a detailed breakdown of tax and non-tax receipts, projected share of provinces under the NFC Award, capital and external receipts, and current expenditures along with its functional classification. Allocations for subsidies, grants and transfers, as well as PSDP are also provided.

The document can be accessed on Finance Division's website (www.finance.gov.pk). Further details on the contents of this document are available in other budget documents.

IMDAD ULLAH BOSAL
Secretary to the Government of Pakistan

Finance Division
Islamabad, the 10th June, 2025

C O N T E N T S

	Page
<u>Part-I</u>	1
Table - 1: Budget 2025-26 at a Glance	2
Table - 2: Fiscal Deficit & Financing in 2025-26	3
Table - 3: BE & RE FY2024-25 and BE FY2025-26	4
<u>Part-II</u>	5
<u>(DETAILED BUDGET ESTIMATES)</u>	
Table - 4: Revenue Receipts	6
Table - 5: Non-Tax Revenue Receipts	6-7
Table - 6: Details of Divisible Pool Taxes (Transfers to Provinces)	8-10
Table - 7: Capital Receipts (Net)	11
Table - 8: Public Account (Net)	12
Table - 9: External Resources	12
Table - 10: Current Expenditure	13
Table - 11: Function Wise Expenditure	14
(1) General Public Service	14-15
(2) Defence Affairs and Services	15
(3) Public Order and Safety Affairs	15
(4) Economic Affairs	16
(5) Environment Protection	16
(6) Housing and Community Amenities	17
(7) Health Affairs and Services	17
(8) Recreation, Culture and Religion	18
(9) Education Affairs and Services	18
(10) Social Protection	19
Table - 12: Subsidies	20-21
Table - 13: Grants and Transfers	22-26
Table - 14: Current Loans and Advances	27
Table - 15: Current Investments	28
Table - 16: Development Loans and Advances	28
Table - 17: PSDP 2025-26	29-31
Table - 18: Gender, Climate and Disaster	32
Table - 19: Green Component in Subsidies	33
Table - 20: Green Component of Revenues	34
Table - 21: Demand-Wise Expenditure Budget Estimates 2025-26	35-44

PART - I

Table - 1
Budget 2025-26 at a Glance

Table-1 presents position of overall Resources and Expenditure for FY2025-26

RESOURCES		EXPENDITURE (Rs. in Billion)	
Tax Revenue (FBR) - Federal Consolidated Fund	14,131	A. Current Interest Payments	16,286
Non-Tax Revenue	5,147	Pension	8,207
a) Gross Revenue Receipts	19,278	Defence Affairs & Services	1,055
b) Less Provincial Share	8,206	Grants and Transfers to Provinces & Others	2,550
I. Net Revenue Receipts (a-b)	11,072	Subsidies	1,928
II. Non Bank Borrowing (NSSs & Others) - Public Account	2,874	Running of Civil Govt.	1,186
III. Net External Receipts - Fed. Consolidated Fund	106	Provision for Emergency and others	971
IV. Bank Borrowing (T-Bills, PIBs, Sukuk) - Fed. Consolidated Fund	3,435	B. Development & Net Lending	389
V. Privatization Proceeds - Fed. Consolidated Fund	87	Federal PSDP	1,287
Total (II + III + IV + V)	6,501	Net Lending	1,000
TOTAL RESOURCES (I to V)	17,573	TOTAL EXPENDITURE (A+B)	287
			17,573

Table - 2
Fiscal Deficit & Financing of Budget 2025-26

Table-2 shows Fiscal Deficit and Financing for FY2025-26

Fiscal Deficit		Financing	
A) Federal Revenue (Net)	11,072	A) Net External Financing	106
B) Total Federal Expenditure (i+ii)	17,573	Multilateral & Bilateral Sources	460
i) Current Expenditure	16,286	Commercial & Euro Bond	-355
ii) Development and Net Lending (a+b)	1,287	B) Net Domestic Financing	6,309
a) Federal PSDP	1,000	National Savings Schemes, GP Fund and Deposits & Reserves	210
b) Net Lending	287	Govt. Securities (Bank & Non-Bank)	6,099
C) Federal Deficit (A-B)	-6,501	C) Privatization Proceeds	87
		Total Financing (A+B+C)	6,501

Table - 3
BE & RE FY2024-25 and BE FY2025-26

Table-3 presents important percentages of Budget & Revised Estimates of FY2024-25 and Budget Estimates of FY2025-26.

	Budget 2024-25	Revised 2024-25	Budget 2025-26	(Rs. in Billion)
Revenue Receipt (FBR)	12,970	11,900	14,131	
Non-Tax Revenue	4,845	4,902	5,147	
Gross Revenue (FBR+NTR)	17,815	16,802	19,278	
Less: Transfer to Provinces (-)	(7,438)	(6,997)	(8,206)	
Net Revenue for Federal Government	10,377	9,805	11,072	
Expenditure	18,877	17,249	17,573	
Federal Budget Deficit	(8,500)	(7,444)	(6,501)	
Provincial Surplus	1,217	1,009	1,464	
Overall Fiscal Deficit	(7,283)	(6,435)	(5,037)	
Overall Fiscal Deficit as %GDP	-5.9%	-5.6%	-3.9%	
Primary Surplus	2,492	2,510	3,170	
Primary Surplus as %GDP	2.0%	2.2%	2.4%	
Nominal GDP	124,150	114,692	129,567	

PART - II

DETAILED BUDGET ESTIMATES

**Budget Estimates 2024-25
Revised Estimates 2024-25
Budget Estimates 2025-26**

TABLE - 4
REVENUE RECEIPTS

Table-4 presents the detail of Revenues collected by FBR.

Classification	(Rs in Million)		
	Budget 2024-25	Revised 2024-25	Budget 2025-26
FBR TAXES (I + II)	12,970,000	11,900,000	14,131,000
I. Direct Taxes	5,512,000	5,826,000	6,902,000
- Income Tax	5,454,062	5,749,392	6,811,243
- Capital Value Tax	15,662	14,512	17,192
- Workers Welfare Fund	16,637	21,727	25,740
- Workers Profit Participation Fund	25,639	40,369	47,825
II. Indirect Taxes	7,458,000	6,074,000	7,229,000
- Customs Duties	1,591,000	1,316,000	1,588,000
- Sales Tax	4,919,000	3,984,000	4,753,000
- Federal Excise	948,000	774,000	888,000

TABLE - 5
NON-TAX REVENUE RECEIPTS

Table-5 shows the detail of Non-Tax Revenues collected by other government entities.

Classification	(Rs in Million)		
	Budget 2024-25	Revised 2024-25	Budget 2025-26
A. LEVIES & FEES	24,809	26,808	29,790
- Mobile Handset Levy	10,000	10,000	12,000
- Fee collected by ICT Administration	14,756	16,755	17,737
- Airport Fee	53	53	53
B. INCOME FROM PROPERTY & ENTERPRISES	477,117	472,494	519,332
- Pakistan Telecom Authority (Surplus)	1,200	1,431	1,100
- PTA (4G Licenses)	32,612	27,001	22,049
- Regulatory Authorities (Surplus/Penalties)	10,036	655	6,239

Contd...

Classification	(Rs in Million)		
	Budget 2024-25	Revised 2024-25	Budget 2025-26
- Mark up (Provinces)	96,353	95,446	95,810
- Mark up (PSEs & Others)	198,000	150,000	188,000
- Dividends	138,915	197,961	206,134
C. RECEIPTS FROM ADMINISTRATION AND CIVIL FUNCTIONS	2,555,738	2,663,554	2,450,392
- General Administration	4,846	3,641	5,841
- SBP Profit	2,500,000	2,619,603	2,400,000
- Defence	42,427	34,602	35,442
- Law and Order	1,954	2,506	5,625
- Community Services	4,586	1,770	1,904
- Social Services	1,925	1,433	1,580
D. MISCELLANEOUS RECEIPTS	1,787,751	1,739,268	2,147,576
- Economic Services	16,916	71,638	34,785
- Foreign Grants	15,000	6,000	2,000
- Petroleum Levy	1,281,000	1,161,000	1,468,395
- Natural Gas Development Surcharge	25,618	48,000	49,437
- Citizenship, Naturalization & Passport Fee	75,005	75,000	76,500
- Royalty on Crude Oil	58,654	64,000	69,000
- Royalty on Natural Gas	103,751	135,000	138,000
- Discount Retained on Local Crude Price	25,000	25,000	30,000
- Windfall Levy against Crude Oil	28,000	27,000	20,000
- Gas Infrastructure Development Cess (GIDC)	2,500	1,000	2,400
- Petroleum Levy on LPG	3,537	3,156	5,000
- Windfall Levy on Gas	400	450	450
- Off the Grid (Captive Power Plants) Levy	-	-	105,000
- Extraordinary Receipts (UNO)	46,000	32,500	31,200
- Extraordinary Receipts (Others)	5,854	4,722	6,400
- Other Receipts	100,516	84,802	109,009
Total (A +B+C+D)	4,845,415	4,902,123	5,147,090

Distribution of Resources among Federation and Provinces

Pakistan is a Federal democracy. In order to maintain inter-governmental fiscal relationship, Article 160 of the Constitution provides for setting up of a National Finance Commission (NFC) with intervals not exceeding five years. The mandate of NFC is to make recommendations to the President for the distribution of resources between the Federal and Provincial Governments. The recommendations of the NFC are given legal cover through a President's Order No. 5 of 2010. The relevant provisions of President's Order No. 5 of 2010 as amended vide No. 6 of 2015 are as under:

(i) **Distribution of Revenues.**—(1) The divisible pool taxes in each year shall consist of the following taxes levied and collected by the Federal Government in that year, namely:—

- (a) taxes on income;
- (b) wealth tax;
- (c) capital value tax;
- (d) taxes on the sales and purchases of goods imported, exported, produced, manufactured or consumed;
- (e) export duties on cotton;
- (f) customs duties;
- (g) federal excise duties excluding the excise duty on gas charged at well-head; and
- (h) any other tax which may be levied by the Federal Government.

(2) One percent of the net proceeds of divisible pool taxes shall be assigned to Government of Khyber Pakhtunkhwa to meet the expenses on war on terror.

(3) After deducting the amounts as prescribed in clause (2), of the balance amount of the net proceeds of divisible pool taxes, fifty-six percent shall be assigned to provinces during the financial year 2010-11 and fifty-seven and half percent from the financial year 2011-12 onwards. The share of the Federal Government in the net proceeds of divisible pool shall be forty-four percent during the financial year 2010-11 and forty-two and half percent from the financial year 2011-12 onwards.

(ii) **Allocation of shares to the Provincial Governments.**—(1) The Province-wise ratios given in clause (2) are based on multiple indicators. The indicators and their respective weights as agreed upon are:—

(a)	Population	82.0%
(b)	Poverty or backwardness	10.3%
(c)	Revenue collection or generation	5.0%
(d)	Inverse population density	2.7%

(2) The sum assigned to the Provincial Governments under Article 3 shall be distributed amongst the Provinces on the basis of the percentage specified against each:—

(a)	Balochistan	9.09%
(b)	Khyber Pakhtunkhwa	14.62%
(c)	Sindh	24.55%
(d)	Punjab	51.74%
Total:		100.00%

(3) The Federal Government shall guarantee that Balochistan province shall receive the projected sum of eighty-three billion rupees from the provincial share in the net proceeds of divisible pool taxes in the first year of the Award and any shortfall in this amount shall be made up by the Federal Government from its own resources. This arrangement for Balochistan shall remain protected throughout the Award period based on annual budgetary projections.

(iii) **Payment of net proceeds of royalty on crude oil.**—Each of the provinces shall be paid in each financial year as a share in the net proceeds of the total royalties on crude oil an amount which bears to the total net proceeds the same proportion as the production of crude oil in the Province in that year bears to the total production of crude oil.

(iv) **Payment of net proceeds of development surcharge on natural gas to the Provinces.**—(1) Each of the Provinces shall be paid in each financial year as a share in the net proceeds to be worked out based on average rate per MMBTU of the respective province. The average rate per MMBTU shall be derived by notionally clubbing both the royalty on natural gas and development surcharge on Gas. Royalty on natural gas shall be distributed in accordance with clause (1) of Article 161 of the Constitution whereas the development surcharge on natural gas would be distributed by making adjustments based on this average rate.

(2) The development surcharge on natural gas for Balochistan with effect from 1st July 2002, shall be re-worked out hypothetically on the basis of the formula given in clause (1) and the amount, subject to maximum of ten billion rupees, shall be paid in five years in five equal installments by the Federal Government as grants to be charged on the Federal Consolidated Fund.

(v) **Grants-in-Aid to the Provinces.**—There shall be charged upon the Federal Consolidated Fund each year, as grants-in-aid of the revenues of the province of Sindh an amount equivalent to 0.66% of the provincial share in the net proceeds of divisible pool as a compensation for the losses on account of abolition of octroi and zilla tax.

(vi) **Sales tax on services.**—NFC recognizes that sales tax on services is a Provincial subject under the Constitution of the Islamic Republic of Pakistan, and may be collected by respective Provinces, if they so desired.

The President has constituted 10th NFC in the year 2020 for consideration of the distribution of resources.

Details of Provincial share of Federal Taxes for budget estimates and revised estimates of 2024-25 and budget estimates of 2025-26 are given below:

TABLE - 6
DETAILS OF DIVISIBLE POOL TAXES
(TRANSFERS TO PROVINCES)

Classification	Budget	Revised	Budget
	2024-25	2024-25	2025-26
A. DIVISIBLE POOL TAXES	7,242,824	6,773,345	7,988,537
- Income Tax	3,055,981	3,245,170	3,866,504
- Capital Value Tax	8,981	8,381	9,859
- Sales Tax (Excluding GST on Services)	2,786,341	2,322,807	2,716,863
- Federal Excise (Excluding Excise Duty on Natural Gas)	536,897	447,335	503,141
- Customs Duties (Excluding Export Dev. Surcharge)	854,624	749,652	892,170
B. STRAIGHT TRANSFERS	195,176	223,606	217,186
- Gas Development Surcharge	24,500	41,160	37,240
- Royalty on Natural Gas	101,676	116,537	112,700
- Royalty on Crude Oil	57,481	56,840	56,840
- Excise Duty on Natural Gas	11,519	9,069	10,406
TOTAL (A + B):	7,438,000	6,996,951	8,205,723
PROVINCE- WISE SHARE			
Punjab	3,695,076	3,435,792	4,076,008
Sindh	1,853,831	1,752,474	2,043,762
Khyber Pakhtunkhwa (Inclusive of 1% for War on Terror)	1,221,535	1,135,662	1,342,788
Balochistan	667,557	673,023	743,166
TOTAL PROVINCIAL SHARE:	7,438,000	6,996,951	8,205,723

TABLE - 7
CAPITAL RECEIPTS (NET)

Table-7 explains Capital Receipts (Net) and their sources. It comprises of Net Lending to Provinces, PSEs and Others, and Non Bank Borrowing.

Classification	Budget 2024-25	Revised 2024-25	(Rs in Million) Budget 2025-26
TOTAL CAPITAL RECEIPTS (I + II)	3,034,379	898,641	3,266,924
I. Recoveries of Loans & Advances	491,999	572,597	603,000
- Provinces	479,999	479,999	584,000
- PSEs and Others	12,000	92,598	19,000
II. Capital Receipts	2,542,380	326,044	2,663,924
Public Debt Net (1 + 2)	2,542,380	326,044	2,663,924
1. Permanent Debt	2,540,205	1,447,324	1,254,362
- Pakistan Investment Bonds	204,686	314,830	147,395
- Ijara Sukuk Bonds	2,313,469	1,127,245	1,100,000
- Foreign Exchange Bearer Certificates (FEBCs)	(5)	(0.100)	(1)
- Foreign Currency Bearer Certificates (FCBCs)	(5)	(0.100)	(1)
- U.S. Dollar Bearer Certificates	(3)	(0.100)	(1)
- Special US Dollar Bonds	(50)	(30)	(30)
- Premium Prize Bonds (Regd.)	25,000	6,000	10,000
- Pakistan Banao Certificates (3 Years)	-	-	-
- Pakistan Banao Certificates (5 Years)	(2,888)	(2,876)	(3,000)
- Foreign Assets (Declaration and Repatriation) Act, 2018	-	-	-
- ICBC (Foreign Currency Denominated Domestic Loan)	-	2,156	-
2. Floating Debt	2,176	(1,121,280)	1,409,562
- Prize Bonds	2,176	11,469	12,562
- Treasury Bills Auction	-	(1,221,182)	500,000
- Govt. Bai-Muajjal Ijara Sukuk	-	88,433	897,000
CAPITAL RECEIPTS (I + II) :	3,034,379	898,641	3,266,924

TABLE - 8
PUBLIC ACCOUNT (NET)

Table-8 indicates the position of Public Account of Federation (Net):

Classification	(Rs in Million)		
	Budget 2024-25	Revised 2024-25	Budget 2025-26
1 National Savings Schemes	79,755	164,944	141,288
2 G.P. Fund	(26,720)	(21,111)	(20,679)
3 Deposits and Reserves (Net)	67,197	87,069	89,517
TOTAL:	120,232	230,902	210,127

TABLE - 9
EXTERNAL RESOURCES

Table-9 indicates the details of Net External Receipts

Classification	(Rs in Million)		
	Budget 2024-25	Revised 2024-25	Budget 2025-26
External Receipts	5,685,801	5,833,308	5,777,554
Foreign Loans and Repayments (-)	4,989,963	3,219,963	5,472,222
Repayment of Short Term Credits (-)	29,500	29,500	199,810
EXTERNAL RESOURCES (Net):	666,338	2,583,845	105,523

TABLE - 10
CURRENT EXPENDITURE

Table-10 presents summarized form of Current Expenditure.

	Classification	(Rs in Million)		
		Budget 2024-25	*Revised 2024-25	Budget 2025-26
(i)	Mark-up Payments	9,775,000	8,945,334	8,206,657
	- Mark-up on Domestic Debt	8,736,398	7,906,733	7,197,335
	- Mark-up on Foreign Debt	1,038,602	1,038,602	1,009,322
(ii)	Pension	1,014,000	1,014,000	1,055,000
	- Military	662,000	676,075	742,000
	- Civil	220,000	234,000	243,000
	- Federal Pension Fund	10,000	10,000	4,300
	- Pension Increase (Civil+Defence)	122,000	93,925	65,700
(iii)	Defence Affairs and Services	2,122,000	2,181,496	2,550,000
	- Defence Services	2,122,000	2,181,496	2,550,000
(iv)	Grants and Transfers	1,776,672	1,761,481	1,927,895
	- Grants to Provinces	113,000	112,999	150,000
	- Grants to Others	1,663,672	1,648,482	1,777,895
(v)	Subsidies	1,363,412	1,378,489	1,186,036
(vi)	Running of Civil Government	839,000	886,007	971,000
(vii)	Provision for Emergency and others (of which Rs.15 billion is provision for natural disasters triggered by natural hazards FY2025-26)	313,000	223,365	389,000
CURRENT EXPENDITURE (i to vii)		17,203,391	16,390,174	16,286,045

*RE 2024-25 as of 16th May, 2025.

TABLE - 11
FUNCTION WISE CURRENT EXPENDITURE

Table-11 shows details of Current Expenditure which is divided into ten (10) functional items as per Chart of Accounts.

(Rs in Million)				
	Classification	Budget 2024-25	Revised 2024-25	Budget 2025-26
1)	General Public Service	13,640,239	12,719,051	12,210,851
2)	Defence Affairs and Services	2,128,781	2,189,913	2,557,950
3)	Public Order and Safety Affairs	283,051	307,683	351,679
4)	Economic Affairs	357,735	364,866	242,144
5)	Environment Protection	7,252	7,257	3,168
6)	Housing and Community Amenities	27,917	8,590	19,249
7)	Health Affairs & Services	28,171	52,130	31,975
8)	Recreation, Culture and Religion	18,466	21,387	22,158
9)	Education Affairs and Services	103,781	111,080	112,683
10)	Social Protection	607,997	608,216	734,187
TOTAL:		17,203,391	16,390,174	16,286,045

The details of Current Expenditure under above ten Functions are as under:

(1) **GENERAL PUBLIC SERVICE**

(Rs in Million)				
	Classification	Budget 2024-25	Revised 2024-25	Budget 2025-26
GENERAL PUBLIC SERVICE		13,640,239	12,719,051	12,210,851
Executive & Legislative Organs, Financial, Fiscal Affairs & External Affairs		12,070,465	11,131,012	10,397,201
- Superannuation Allowances & Pensions		1,014,000	1,014,000	1,055,000
- Servicing of Foreign Debt		1,038,602	1,038,602	1,009,322
- Servicing of Domestic Debt		8,736,398	7,906,733	7,197,335
- Others		1,281,465	1,171,678	1,135,544
Foreign Economic Aid		9,032	7,890	5,793
Transfers		1,456,094	1,473,398	1,683,070

Contd....

(Rs in Million)

Classification	Budget 2024-25	Revised 2024-25	Budget 2025-26
General Services	31,712	29,868	23,990
Basic Research	10,035	9,443	10,229
Research and Development General Public Services	28,261	29,008	30,214
Administration of General Public Services	9,635	10,953	9,869
General Public Services not elsewhere defined	25,005	27,479	50,484

(2)**DEFENCE AFFAIRS AND SERVICES**

(Rs in Million)

Classification	Budget 2024-25	Revised 2024-25	Budget 2025-26
DEFENCE AFFAIRS AND SERVICES	2,128,781	2,189,913	2,557,950
- Defence Administration	6,781	8,417	7,950
- Defence Services	2,122,000	2,181,496	2,550,000
- Employees Related Expenses	815,186	826,794	846,032
- Operating Expenses	513,328	547,013	704,399
- Physical Assets	548,612	550,192	663,077
- Civil Works	244,874	257,497	336,492

(3)**PUBLIC ORDER AND SAFETY AFFAIRS**

(Rs in Million)

Classification	Budget 2024-25	Revised 2024-25	Budget 2025-26
PUBLIC ORDER AND SAFETY AFFAIRS	283,051	307,683	351,679
- Law Courts	13,601	13,856	19,380
- Police and Civil Armed Forces	255,305	286,390	321,177
- Fire Protection	491	480	709
- Prison Administration and Operation	108	96	181
- R & D Public Order and Safety	70	80	98
- Administration of Public Order	13,477	6,780	10,135

(4)

ECONOMIC AFFAIRS

Classification	(Rs in Million)		
	Budget 2024-25	Revised 2024-25	Budget 2025-26
ECONOMIC AFFAIRS	357,735	364,866	242,144
- General Economic, Commercial and Labour Affairs	204,400	203,866	117,035
- Agriculture, Food, Irrigation, Forestry and Fishing	24,661	26,723	33,476
- Fuel and Energy	19,650	20,230	2,397
- Mining and Manufacturing	9,503	9,311	7,586
- Construction and Transport	45,877	44,412	46,228
- Communications	51,510	58,041	33,103
- Other Industries	1,347	1,536	1,525
- Research & Development Economic Affairs	785	748	793

(5)

ENVIRONMENT PROTECTION

Classification	(Rs in Million)		
	Budget 2024-25	Revised 2024-25	Budget 2025-26
ENVIRONMENT PROTECTION	7,252	7,257	3,168
- Pollution Abatement	6,290	6,290	2,155
- Administration of Environment Protection (Waste Water Management)	962	967	1,013

(6) HOUSING AND COMMUNITY AMENITIES

Classification	(Rs in Million)		
	Budget 2024-25	Revised 2024-25	Budget 2025-26
HOUSING AND COMMUNITY AMENITIES	27,917	8,590	19,249
- Housing Development	1,564	434	1,588
- Community Development	26,353	8,156	17,661

(7) HEALTH AFFAIRS AND SERVICES

Classification	(Rs in Million)		
	Budget 2024-25	Revised 2024-25	Budget 2025-26
HEALTH AFFAIRS AND SERVICES	28,171	52,130	31,975
- Medical Products, Appliances and Equipment	32	37	32
- Hospital Services	21,683	22,320	24,035
- Public Health Services	1,110	24,488	1,139
- Health Administration	5,346	5,286	6,768

(8) RECREATION, CULTURE AND RELIGION

Classification	(Rs in Million)		
	Budget 2024-25	Revised 2024-25	Budget 2025-26
RECREATION, CULTURE AND RELIGION	18,466	21,387	22,158
- Recreation and Sporting Services	400	400	-
- Cultural Services	1,244	1,415	1,503
- Broadcasting and Publishing	12,404	15,631	16,488
- Religious Affairs	1,861	1,968	2,094
- Administration of Information, Recreation & Culture	2,556	1,974	2,074

(9) EDUCATION AFFAIRS AND SERVICES

Classification	(Rs in Million)		
	Budget 2024-25	Revised 2024-25	Budget 2025-26
EDUCATION AFFAIRS AND SERVICES	103,781	111,080	112,683
- Pre-Primary & Primary Education Affairs Services	5,224	5,812	5,841
- Secondary Education Affairs & Services	12,624	14,149	14,420
- Tertiary Education Affairs and Services	79,312	84,651	82,012
- Level	726	896	3,738
- Subsidiary Services to Education	273	313	392
- Administration	4,497	3,833	4,825
- Education Affairs, Services not elsewhere classified	1,124	1,426	1,455

(10)

SOCIAL PROTECTION

Classification	(Rs in Million)		
	Budget 2024-25	Revised 2024-25	Budget 2025-26
SOCIAL PROTECTION	607,997	608,216	734,187
- Administration	3,532	3,525	5,890
- Others	1,449	1,402	1,303
- Social Protection (not elsewhere classified)	603,017	603,289	726,994

In order to alleviate the impact of inflation on citizens, especially the poor segments of society, the Federal Government spends a fairly large sum on providing power, food and other subsidies.

TABLE - 12
SUBSIDIES

Table-12 shows detail of subsidies.

Classification	Budget 2024-25	Revised 2024-25	Budget 2025-26	(Rs in Million)
<u>Subsidy to Power Sector (WAPDA/PEPCO/KESC)</u>	<u>1,190,000</u>	<u>1,190,000</u>	<u>1,036,136</u>	
1 Subsidies for Tariff Differential to Agri Tube Wells in Balochistan (PEPCO)	9,500	9,500	4,000	
2 Subsidies for Inter-DISCO Tariff Differential	276,000	276,000	249,136	
3 Subsidies for Merged District of KP erstwhile FATA	65,000	65,000	40,000	
4 Subsidies for Tariff Differential to AJK	108,000	108,000	74,000	
5 Pakistan Energy Revolving Fund (PERA)	48,000	48,000	48,000	
6 Subsidies to K-Electric for Tariff Differential	174,000	174,000	125,000	
7 Subsidies to KESC for Tariff for Agriculture Tubes Wells in Balochistan	500	500	1,000	
8 Payment to IPPs	-	115,000	95,000	
9 Lump Provision for Power Subsidy	509,000	394,000	400,000	
<u>Subsidy to Petroleum:</u>	<u>18,400</u>	<u>18,400</u>	<u>1,200</u>	
10 Shortfall in Guaranteed Throughout of PEPCO	2,400	2,400	1,200	
11 Payment of Shortfall to ASIA Petroleum	6,000	6,000	-	
12 Domestic Consumers through SNGPL (RLNG)	10,000	10,000	-	
<u>Subsidy to Food (PASSCO):</u>	<u>12,000</u>	<u>11,990</u>	<u>20,000</u>	
13 Subsidy to PASSCO for Wheat Reserve Stock	8,000	7,990	14,000	
14 Subsidy to PASSCO on Account of Cost Differential for Sale of Wheat	4,000	4,000	6,000	

Contd.....

(Rs in Million)

Classification	Budget 2024-25	Revised 2024-25	Budget 2025-26
Subsidy to Industries & Production:	68,000	68,000	24,000
15 Production & Supply of Urea Fertilizer (Fertilizer Plants)	3,000	3,000	-
16 Subsidy-Incentive on Electric Vehicle Scheme	-	-	9,000
17 Ramzan Package	10,000	18,000	-
18 USC PM Package & Arrears	50,000	42,000	-
19 USC Sugar Subsidy Arrears	5,000	5,000	15,000
Others Subsidies:	75,012	90,099	104,700
20 Wheat Subsidy to GB	15,872	15,872	20,000
21 Subsidy on Import of Urea Fertilizer	10,000	10,000	15,000
22 Subsidy to Naya Pakistan Housing Authority	1,000	-	1,000
23 Mera Pakistan Mera Ghar Scheme (Mark-up Subsidy on Housing Finance Scheme)	21,080	21,080	-
24 Mark-up Subsidy and Risk Sharing Scheme for Farm Mechanization/Kissan Package	5,000	5,000	7,000
25 Refinance and Credit Guarantee Scheme (SME Asaan Finance)	3,200	3,200	1,000
26 Subsidy for enhancing financing to SME Sector	2,000	2,000	5,400
27 Markup Subsidy to Support Phasing out of SBP refinancing facilities	13,860	14,861	30,000
28 Provision for 5km radius gas schemes	-	-	3,000
29 EFS Enhanced Plan-Exim and Related Scheme	-	-	5,000
30 Mark-up subsidy for Low Cost Housing	-	-	5,000
31 Other Subsidies	-	-	-
32 Housing Sector Subsidy	-	-	5,000
33 Metro Bus Subsidy	3,000	3,000	7,300
34 Mark-up Subsidy on Agri Loans by ZTBL to farmers	-	1,086	-
35 Solarization of Agri Tube Wells in Balochistan	-	14,000	-
TOTAL SUBSIDIES:	1,363,412	1,378,489	1,186,036

TABLE - 13
GRANTS AND TRANSFERS

Table-13 gives details of Grants and Transfers to provinces and other entities as provided by the Federal Government

Classification	Budget 2024-25	Revised 2024-25	(Rs in Million) Budget 2025-26
I. GRANTS IN AID & MISCELLANEOUS ADJUSTMENTS	113,000	112,999	150,000
SPECIAL GRANTS	113,000	112,999	150,000
1 Sindh (OZT)	47,000	47,000	52,000
2 Khyber Pakhtunkhwa (KP Merged Districts and Khasadars)	66,000	65,999	80,000
3 Balochistan (Socio-Economic Challenges & Strengthening of CTD)	-	-	18,000
II. GRANTS TO OTHERS	1,663,672	1,648,482	1,777,895
- Contingent Liabilities	270,000	270,000	300,000
- Miscellaneous Expenditure	132,000	132,000	144,000
- Pakistan Railways	64,000	64,000	70,000
- Provision for Relief etc.	13,000	48,892	13,000
- Competition Commission of Pakistan	150	150	150
- Reimbursement of TT Charges, Remittances and Other Initiatives (Sohni Dharti, Pakistan Remittance Program, M-Wallet Scheme, Exchange Company Initiatives, Home Remittances)	86,900	86,900	-
- Audit Oversight Board	70	70	80

Contd.....

(Rs in Million)

Classification	Budget 2024-25	Revised 2024-25	Budget 2025-26
- AJK Government	105,000	105,000	140,000
- Gilgit Baltistan Government	68,000	68,000	80,000
- Bait-ul-Mal	10,000	9,728	10,000
- Benazir Income Support Programme	592,483	592,383	716,000
- TDRP	5,125	976	3,400
- National Poverty Graduation Program (NPGP)	3,246	3,246	230
- Poverty Graduation of extremely poor and flood affected household (PGEP)	1,643	-	9,700
- ASPIRE W.B	8,600	8,600	2,900
- National Disaster Risk Management Fund (NDRMF)	2,000	2,000	1,100
- EPI (Rupee Cover)	2,000	2,000	2,000
- Provision for anticipated forex inflows (RAM Project)	1,000	1,000	-
- Provision for SRC	3,000	3,000	3,000
- Pakistan Machine Tools Factory	500	500	500
- Higher Education Commission (HEC)	65,000	68,450	65,000
- Security Enhancement	45,000	7,500	50,000
- Financial Monitoring Unit (FMU)	600	1,200	1,200
- Supervisory Board (CDNS)	10	10	10
- Association for Welfare of Retired Pensioners	5	5	5
- Crops Loan Insurance Schemes (CLIS)	400	400	1,000
- Livestock Insurance Schemes (LIS)	400	400	700
- Public Financial Management & Accountability (MoF-P4R)	110	1	-

Contd.....

(Rs in Million)

Classification	Budget 2024-25	Revised 2024-25	Budget 2025-26
- PLIC	3,000	3,000	3,000
- PM Youth Business & Agriculture Loan Scheme	8,600	8,600	16,000
- PM Kamyab Jawan/ YES Program	4,500	4,500	6,000
- Kamyab Pakistan Program	1,150	1,139	800
- PM Youth Business Loan	500	500	400
- PM Ramzan Package	-	-	19,000
- Relief to widow borrowers of HBFCL (Widows Welfare)	100	100	100
- Re-Finance Risk Sharing Loan Scheme	10	10	-
- GIDC for ISGS	40,000	22,000	4,000
- South Asian Games-IPC	400	400	-
- CAPEX obligation of GOB for Reko Diq Project/Equity Contribution	38,000	38,000	40,000
- Reko Diq 3rd Party Guarantee Fee	2,000	2,000	1,500
- GHPL Loan Facility	14,500	14,500	20,500
- Arbitration/ Court Cases & Others	1,000	1,000	1,000
- Provision for Green Initiatives	290	290	155
- Provision for Gender Initiatives	290	290	155
- Provision for E-Vehicles/Bikes	4,000	4,000	-
- Provision for E-Fans	2,000	2,000	2,000
- Pakistan Foundation Fighting Blindness	12	12	12
- Nazriya e Pakistan Council Trust Islamabad	8	8	8
- Provision for Grant to Hassan Abdal Cadet College	250	250	250
- Climate Change Conferences & Forums	150	-	150

Contd...

(Rs in Million)

Classification	Budget 2024-25	Revised 2024-25	Budget 2025-26
- Grant to Estab. Div. for Balochistan Package	1,000	854	1,000
- Provision for SPC - SIFC	500	87	-
- Other Information Technology Initiatives	3,300	3,300	-
- Digitization of FBR/IT upgradation and restructuring etc.	7,000	198	2,000
- Restructuring of PRAL under FBR	-	2,000	-
- USF & R&D fund	5,720	5,720	6,000
- Digital Information Infrastructure Initiatives	20,000	20,000	-
- PSEB for IT Exports	2,000	1,277	500
- Duty Drawback of taxes (DLTL, LTLD, DDT)	10,000	10,000	15,000
- SMEDA Fund	5,000	5,000	2,000
- Provision for Media/Publicity and Advertisement	5,600	3,064	5,000
- Provision for TSA	1,000	1,000	1,000
- Credit Scoring Services - SMEDA	250	250	150
- SME Certification, Accreditation and Quality Improvement Program	200	200	150
- Grant to Overseas Pakistani Authority	500	500	100
- NAVTTC	-	-	200
- Autism Society of Pakistan	-	-	50
- Pakistan Maritime Security Agency (PMSA)	-	-	1,000
- Emergency, Relief and Repatriation	-	-	2,000
- Access to Justice Development Fund	-	-	2,000
- FGEIs	-	-	1,000

Contd...

Classification	(Rs in Million)		
	Budget 2024-25	Revised 2024-25	Budget 2025-26
- Provision for Women Inclusive Finance (WIF)	-	-	8,000
- PM Initiatives for Enhancing SMEs Bankability and Sub-Contracting	-	220	950
- PM Directive for Revamping of SMEDA	-	-	370
- Center of Excellence - OPHRD	300	211	300
- Portal for Overseas Pakistanis-OPHRD	50	50	100
- Public Facilitation Projects outside Sindh	-	9,000	-
- Clearing of Liabilities of Utility Companies- Agencies -Partners	-	6,000	-
- Others	-	292	-
- Grant to TNF Boarding School Swabi	250	250	-
- Grant to Al-Shifa Eye Trust Rawalpindi	-	-	20
TOTAL GRANTS (I+II):	1,776,672	1,761,481	1,927,895

TABLE - 14
CURRENT LOANS & ADVANCES

Table-14 shows Current Loans & Advances provided by Federal Government to Govts. of AJK, GB and various institutions as well as to Govt. Servants to enable them to meet their financial requirements. The details are as under:

Classification	(Rs in Million)		
	Budget 2024-25	Revised 2024-25	Budget 2025-26
1 Ways & Means Advances to the Govt. of AJK for repayment of principal & interest	10,000	10,000	10,000
2 Junagadh and Kathiawar Chiefs	25	25	25
3 Loans and Advances to Government Servants	40,000	40,000	40,000
4 Loans/Advances to Friendly Countries	340	-	1
5 Gilgit-Baltistan for Repayment of Principal and Interest	165	165	165
6 Loan to State Engineering Corporation	31	31	31
7 Privatization Contingency	35,000	35,000	36,000
8 Loans to Pakistan Steel Mill Karachi	3,500	3,500	3,500
9 Ways and Means to Provinces	21,000	21,000	10,000
10 Markup Payment of Pakistan Steel Mill Loan No.2	694	694	800
11 Loan to Pakistan Central Cotton Committee (PCCC)	656	656	-
12 Other Loans and Advances	3,300	3,300	4,303
TOTAL:	114,711	114,371	104,825

TABLE - 15
CURRENT INVESTMENTS

Table-15 shows detail of Current Investments through equity.

Classification	(Rs in Million)		
	Budget 2024-25	Revised 2024-25	Budget 2025-26
1 Equity from GoP for Pak-China Investment Co. Ltd. Islamabad	500	500	500
2 Pakistan Mortgage Refinance Company Ltd. (PMRCL) Karachi	9,750	9,750	9,750
3 Pakistan's Annual Contribution to Inter-Governmental Group IF 24 (G-24)	15	14	8
4 GOP Equity in DISCOs against PHPL Repayment of Loans as Public Debt	24,000	24,000	-
TOTAL:	34,265	34,264	10,258

TABLE - 16
DEVELOPMENT LOANS AND ADVANCES

Table-16 shows Development and External Development Loans & Advances made by Federal Government to Provinces, AJK & GB, PSEs, Financial / Non-Financial Institutions, District Governments / TMAs and others to assist them in carrying out their Development Programmes.

Development Loans and Advances are part of project aid disbursed by foreign donors and are used to finance PSDP. The loans are re-lent by the Federal Government to Provincial Governments and PSEs.

Classification	(Rs in Million)		
	Budget 2024-25	Revised 2024-25	Budget 2025-26
1 Development Loans and Advances	206,911	155,144	183,758
2 External Development Loans and Advances	745,318	708,595	954,461
TOTAL:	952,229	863,739	1,138,220

Public Sector Development Programme (PSDP)

The Public Sector Development Programme (PSDP) is the main instrument for improving the socio-economic conditions in the country and achieving the macroeconomic & development objectives and targets set by the government.

TABLE - 17
PSDP 2025-26

Table-17 shows the details of PSDP for FY2025-26 in respect of Ministries / Divisions / Departments / Corporations and for Special Packages / Relief.

Classification	(Rs in Million)	
	Budget 2024-25	Budget 2025-26
A. Federal Ministries/Divisions	<u>833,146</u>	<u>682,792</u>
1 Aviation Division	6,303	-
2 Board of Investment	1,158	1,105
3 Cabinet Division	25,773	70,388
4 Climate Change Division	5,257	2,784
5 Commerce Division	2,205	50
6 Communications Division (other than NHA)	728	149
7 Defence Division	5,386	11,554
8 Defence Production Division	3,776	1,786
9 Establishment Division	921	495
10 Federal Education & Professional Training Division	20,751	18,580
11 Finance Division	6,084	852
12 Higher Education Commission	61,115	39,488
13 Housing & Works Division	24,338	15,006
14 Human Rights Division	104	23
15 Industries and Production Division	4,269	1,904

Contd....

(Rs in Million)

Classification	Budget 2024-25	Budget 2025-26
16 Information & Broadcasting Division	6,300	6,027
17 Information Tech. & Telecom Division	23,929	16,227
18 Inter Provincial Coordination Division	3,450	1,180
19 Interior Division	8,720	12,908
20 Law and Justice Division	930	1,912
21 Maritime Affairs Division	2,600	3,465
22 Narcotics Control Division	170	-
23 National Food Security & Research Division	23,928	4,254
24 National Health Services, Regulations & Coordination Division	24,750	14,344
25 National Heritage & Culture Division	1,015	1,676
26 Pakistan Atomic Energy Commission	25,000	761
27 Pakistan Nuclear Regulatory Authority	256	-
28 Parliamentary Affairs Division	-	2,500
29 Petroleum Division	2,476	719
30 Planning, Development & Special Initiatives Division	51,406	23,270
31 Railways Division	35,000	22,415
32 Religious Affairs & Interfaith Harmony	500	650
33 Revenue Division	9,696	7,150
34 Science & Technology Research Division	6,650	4,793
35 Special Investment Facilitation Council Division	-	503
36 Kashmir Affairs, Gilgit Baltistan & SAFRON Division	1,184	1,800
37 Strategic Plans Division	987	-
38 SUPARCO	24,117	5,419
39 Water Resources Division	184,598	133,424
40 Special Areas (AJK & GB)	74,500	82,000
41 Provincial Projects	82,816	105,786
42 Merged Districts of Khyber Pakhtunkhwa	70,000	65,444

Contd....

Classification	(Rs in Million)	
	Budget 2024-25	Budget 2025-26
B. Corporations	265,854	317,208
1 National Highway Authority (NHA)	161,264	226,982
2 Power Division (NTDC / PEPCO)	104,590	90,226
C. Project Liabilities	1,000	-
TOTAL (FEDERAL PSDP):	1,100,000	1,000,000
D. VGF for PPP Projects	-	-
TOTAL (FEDERAL PSDP + D):	1,100,000	1,000,000
E. SOEs	196,839	354,817
F. PROVINCES	2,383,000	2,869,000
TOTAL NATIONAL PSDP (FEDERAL+E+F):	3,679,839	4,223,817

TABLE - 18
GENDER, CLIMATE AND DISASTER

Classification	(Rs in Million)		
	Budget 2023-24	Budget 2024-25	Budget 2025-26
<u>Gender</u>			
Equality & Quality of Education	24,353	27,246	22,929
Health & Well-being	554	638	15,774
Government & Data Systems	577	621	652
Employment & Economic Opportunity	120,563	140,534	154,587
Safety & Security	11,374	12,820	13,353
Agency, Political Participation & Meaningful Engagement	4,676	4,754	4,981
<u>Climate</u>			
Adaptation	55,047	46,625	85,435
Mitigation	133,122	212,861	603,000
Supporting Areas	18,347	18,887	28,331
<u>Disaster</u>			
Preparedness	37,278	47,434	33,163
Response	11,394	12,999	15,876
Recovery & Rehabilitation	1,541	444	1,142

TABLE - 19
GREEN COMPONENT IN SUBSIDIES

FY2025-26				(Rs in Million)
Sector	Classification	Category*	Green Component	
Energy	Mitigation	A	529,000	
Food	Adaptation	B	20,000	
Industries	Mitigation	A	9,000	
Transport	Mitigation	A	7,300	
Agriculture	Adaptation	B	22,000	
Total:			587,300	

*** Categories:**

- A. Directly Favorable
- B. Indirectly Favorable
- C. Neutral or not assessed
- D. Mixed
- E. Potentially unfavorable

TABLE - 20
GREEN COMPONENT OF REVENUES

(Rs in Billions)			
Category	Specification	Description of Tax or Non-Tax Revenue with climate relevance	Budget 2025-26
Energy (including fuel for transport)	Energy products used for transport	Petroleum Levy	1,468
		Petroleum Levy on LPG	5
Transport (excluding fuel for transport)	Motor vehicles, Road usage	Vehicle registration, route permits etc.	12.5
Pollution	GHG emissions control	EV adoption Levy	10
Natural Resources	Extraction and Natural resource management	Gas Development	49.4
		Discount retained on local crude price	30
		Windfall Levy against Crude Oil/Gas	20
		Gas Infrastructure Development Cess	2.4
		Oil and Gas Royalties	207

TABLE - 21
DEMAND-WISE EXPENDITURE
BUDGET ESTIMATES 2025-26

Demand No.	Ministries/Divisions	Budget Estimates 2025-26			(Rs in Million)
		Charged	Voted	Total	
1	CABINET	-	689	689	
2	CABINET DIVISION	-	4,216	4,216	
3	EMERGENCY RELIEF AND REPATRIATION	-	2,927	2,927	
4	ATOMIC ENERGY	-	20,082	20,082	
5	PAKISTAN NUCLEAR REGULATORY AUTHORITY	-	2,257	2,257	
6	NAYA PAKISTAN HOUSING DEVELOPMENT AUTHORITY	-	1,588	1,588	
7	PRIME MINISTER'S OFFICE (INTERNAL)	-	858	858	
8	PRIME MINISTER'S OFFICE (PUBLIC)	-	897	897	
9	NATIONAL DISASTER MANAGEMENT AUTHORITY	-	908	908	
10	BOARD OF INVESTMENT	-	806	806	
11	PRIME MINISTER'S INSPECTION COMMISSION	-	153	153	
12	SPECIAL TECHNOLOGY ZONE AUTHORITY	-	783	783	
13	NATIONAL ANTI-MONEY LAUNDERING & COUNTER FINANCING OF TERRORISM AUTHORITY	-	200	200	
14	CANNABIS CONTROL & REGULATORY AUTHORITY	-	200	200	
15	ESTABLISHMENT DIVISION	-	9,815	9,815	

Contd....

(Rs in Million)

Demand No.	Ministries/Divisions	Budget Estimates 2025-26		
		Charged	Voted	Total
16	FEDERAL PUBLIC SERVICE COMMISSION	-	1,377	1,377
17	NATIONAL SCHOOL OF PUBLIC POLICY	-	3,391	3,391
18	CIVIL SERVICES ACADEMY	-	2,000	2,000
19	NATIONAL SECURITY DIVISION	-	241	241
20	COUNCIL OF COMMON INTEREST (SECRETARIAT)	-	113	113
21	SPECIAL INVESTMENT FACILITATION COUNCIL DIVISION (SIFCD)	-	340	340
22	INTELLIGENCE BUREAU DIVISION	-	19,121	19,121
23	CLIMATE CHANGE AND ENVIRONMENTAL COORDINATION DIVISION	-	1,068	1,068
24	COMMERCE DIVISION	-	26,949	26,949
25	COMMUNICATIONS DIVISION	-	314	314
26	OTHER EXPENDITURE OF COMMUNICATIONS DIVISION	-	34,755	34,755
27	PAKISTAN POST OFFICE DEPARTMENT	5	24,449	24,454
28	DEFENCE DIVISION	-	13,892	13,892
29	FEDERAL GOVERNMENT EDUCATIONAL INSTITUTIONS IN CANTONMENTS AND GARRISONS	-	15,908	15,908
30	AIRPORTS SECURITY FORCES	-	17,375	17,375
31	DEFENCE SERVICES	-	2,550,000	2,550,000
32	DEFENCE PRODUCTION DIVISION	-	1,093	1,093
33	ECONOMIC AFFAIRS DIVISION	-	944	944

Contd....

(Rs in Million)

Demand No.	Ministries/Divisions	Budget Estimates 2025-26		
		Charged	Voted	Total
34	MISCELLANEOUS EXPENDITURE OF ECONOMIC AFFAIRS DIVISION	-	19,721	19,721
35	POWER DIVISON	-	636,904	636,904
36	PETROLEUM DIVISION	-	2,169	2,169
37	GEOLOGICAL SURVEY OF PAKISTAN	-	1,150	1,150
38	FEDERAL EDUCATION AND PROFESSIONAL TRAINING DIVISION	-	37,245	37,245
39	HIGHER EDUCATION COMMISSION (HEC)	-	66,407	66,407
40	NATIONAL RAHMATUL-LIL-AALAMEEN WA KHATAMUN NABIYYIN AUTHORITY	-	111	111
41	NATIONAL VOCATIONAL & TECHNICAL TRAINING COMMISSION (NAVTTC)	-	1,147	1,147
42	NATIONAL HERITAGE AND CULTURE DIVISION	-	2,496	2,496
43	FINANCE DIVISION	-	4,822	4,822
44	OTHER EXPENDITURE OF FINANCE DIVISON	-	8,691	8,691
45	CONTROLLER GENERAL OF ACCOUNTS	-	13,812	13,812
46	SUPERANNUATION ALLOWANCES AND PENSION	5,928	1,049,072	1,055,000
47	GRANTS SUBSIDIES AND MISCELLANEOUS EXPENDITURE	60,000	1,836,345	1,896,345
48	REVENUE DIVISION	-	102	102
49	FEDERAL BOARD OF REVENUE	-	83,100	83,100

Contd....

(Rs in Million)

Demand No.	Ministries/Divisions	Budget Estimates 2025-26		
		Charged	Voted	Total
50	FOREIGN AFFAIRS DIVISON	-	4,504	4,504
51	FOREIGN MISSIONS	50	58,031	58,081
52	HOUSING AND WORKS DIVISION	-	7,112	7,112
53	HUMAN RIGHTS DIVISION	-	1,273	1,273
54	NATIONAL COMMISSION FOR HUMAN RIGHTS	-	236	236
55	NATIONAL COMMISSION ON THE RIGHTS OF CHILD	-	93	93
56	NATIONAL COMMISSION ON THE STATUS OF WOMEN	-	119	119
57	INDUSTRIES AND PRODUCTION DIVISION	-	30,476	30,476
58	INFORMATION AND BROADCASTING DIVISION	-	5,757	5,757
59	MISCELLANEOUS EXPENDITURE OF INFORMATION AND BROADCASTING DIVISION	-	14,716	14,716
60	INFORMATION TECHNOLOGY AND TELECOMMUNICATION DIVISION	-	19,433	19,433
61	INTERIOR AND NARCOTICS CONTROL DIVISION	-	26,218	26,218
62	OTHER EXPENDITURE OF INTERIOR DIVISION	-	21,196	21,196
63	ISLAMABAD CAPITAL TERRITORY (ICT)	-	21,264	21,264
64	COMBINED CIVIL ARMED FORCES	-	274,153	274,153
65	NATIONAL COUNTER TERRORISM AUTHORITY	-	1,059	1,059
66	INTER-PROVINCIAL COORDINATION DIVISION	-	2,569	2,569

Contd....

(Rs in Million)

Demand No.	Ministries/Divisions	Budget Estimates 2025-26		
		Charged	Voted	Total
67	KASHMIR AFFAIRS, GILGIT-BALTISTAN AND STATES AND FRONTIER REGIONS DIVISON	-	2,453	2,453
68	LAW AND JUSTICE DIVISON	474	12,117	12,591
69	FEDERAL JUDICAL ACADEMY	-	340	340
70	FEDERAL SHARIAT COURT	-	1,059	1,059
71	COUNCIL OF ISLAMIC IDEOLOGY	-	257	257
72	NATIONAL ACCOUNTABILITY BUREAU	-	7,412	7,412
73	DISTRICT JUDICIARY, ISLAMABAD CAPITAL TERRITORY	-	1,769	1,769
74	MARITIME AFFAIRS DIVISION	-	2,246	2,246
75	NATIONAL ASSEMBLY	6,852	9,438	16,290
76	THE SENATE	6,175	2,880	9,055
77	NATIONAL FOOD SECURITY AND RESEARCH DIVISION	-	23,068	23,068
78	PAKISTAN AGRICULTURAL RESEARCH COUNCIL	-	6,725	6,725
79	NATIONAL HEALTH SERVICES, REGULATIONS AND COORDINATION DIVISION	-	31,753	31,753
80	OVERSEAS PAKISTANIS AND HUMAN RESOURCE DEVELOPMENT DIVISION	-	4,191	4,191
81	PARLIAMENTARY AFFAIRS DIVISION	-	829	829
82	PLANNING, DEVELOPMENT AND SPECIAL INITIATIVES DIVISION	-	9,859	9,859
83	POVERTY ALLEVIATION AND SOCIAL SAFETY DIVISION	-	10,232	10,232

Contd....

(Rs in Million)

Demand No.	Ministries/Divisions	Budget Estimates 2025-26		
		Charged	Voted	Total
84	BENAZIR INCOME SUPPORT PROGRAMME (BISP)	-	722,490	722,490
85	PAKISTAN BAIT-UL-MAL	-	14,202	14,202
86	PRIVATIZATION DIVISION	-	374	374
87	RAILWAYS DIVISION	-	70,458	70,458
88	RELIGIOUS AFFAIRS AND INTER-FAITH HARMONY DIVISION	-	2,003	2,003
89	SCIENCE AND TECHNOLOGY DIVISION	-	15,013	15,013
90	WATER RESOURCES DIVISION	-	4,067	4,067
91	FEDERAL MISCELLANEOUS INVESTMENTS AND OTHER LOANS AND ADVANCES	-	115,082	115,082
92	DEVELOPMENT EXPENDITURE OF CABINET DIVISION	-	70,250	70,250
93	DEVELOPMENT EXPENDITURE OF BOARD OF INVESTMENT	-	1,105	1,105
94	DEVELOPMENT EXPENDITURE OF SPECIAL TECHNOLOGY ZONES AUTHORITY	-	138	138
95	DEVELOPMENT EXPENDITURE OF ESTABLISHMENT DIVISION	-	495	495
96	DEVELOPMENT EXPENDITURE OF SUPARCO	-	5,419	5,419
97	DEVELOPMENT EXP OF SPECIAL INVESTMENT FACILITATION COUNCIL DIVISION	-	503	503
98	DEVELOPMENT EXP OF CLIMATE CHANGE AND ENV. COORDINATION DIVISION	-	2,784	2,784
99	DEVELOPMENT EXPENDITURE OF COMMERCE DIVISION	-	50	50
100	DEVELOPMENT EXPENDITURE OF COMMUNICATIONS DIVISION	-	7,159	7,159

Contd....

(Rs in Million)

Demand No.	Ministries/Divisions	Budget Estimates 2025-26		
		Charged	Voted	Total
101	DEVELOPMENT EXPENDITURE OF DEFENCE DIVISION	-	11,554	11,554
102	DEVELOPMENT EXPENDITURE OF DEFENCE PRODUCTION DIVISION	-	1,786	1,786
103	DEVELOPMENT EXPENDITURE OF POWER DIVISION	-	2,397	2,397
104	DEVELOPMENT EXPENDITURE OF FEDERAL EDUCATION & PROFESSIONAL TRAINING DIVISION	-	13,680	13,680
105	DEVELOPMENT EXPENDITURE OF HIGHER EDUCATION COMMISSION	-	39,488	39,488
106	DEVELOPMENT EXPENDITURE OF NATIONAL VOCATIONAL & TECHNICAL TRAINING COMMISSION (NAVTTC)	-	4,900	4,900
107	DEVELOPMENT EXPENDITURE OF NATIONAL HERITAGE & CULTURE DIVISION	-	1,676	1,676
108	DEVELOPMENT EXPENDITURE OF FINANCE DIVISION	-	852	852
109	OTHER DEVELOPMENT EXPENDITURE	-	251,130	251,130
110	DEVELOPMENT EXPENDITURE OF REVENUE DIVISION	-	7,150	7,150
111	DEVELOPMENT EXPENDITURE OF HUMAN RIGHTS DIVISION	-	23	23
112	DEVELOPMENT EXPENDITURE OF INFORMATION & BROADCASTING DIVISION	-	1,616	1,616
113	DEVELOPMENT EXPENDITURE OF INFORMATION TECHNOLOGY & TELECOMMUNICATION DIVISION	-	16,227	16,227

Contd....

(Rs in Million)

Demand No.	Ministries/Divisions	Budget Estimates 2025-26		
		Charged	Voted	Total
114	DEVELOPMENT EXPENDITURE OF INTERIOR AND NARCOTICS CONTROL DIVISION	-	12,908	12,908
115	DEVELOPMENT EXPENDITURE OF INTER PROVINCIAL COORDINATION DIVISION	-	1,180	1,180
116	DEVELOPMENT EXPENDITURE OF KASHMIR AFFAIRS, GILGIT BALISTAN AND STATES AND FRONTIER REGIONS DIVISION	-	1,800	1,800
117	DEVELOPMENT EXPENDITURE OF LAW & JUSTICE DIVISION	-	1,912	1,912
118	DEVELOPMENT EXPENDITURE OF NATIONAL FOOD SECURITY AND RESEARCH DIVISION	-	4,254	4,254
119	DEVELOPMENT EXPENDITURE OF NATIONAL HEALTH SERVICES, REGULATION AND COORD. DIVISION	-	14,344	14,344
120	DEVELOPMENT EXPENDITURE OF PARLIAMENTARY AFFAIRS DIVISION	-	2,500	2,500
121	DEVELOPMENT EXPENDITURE OF PLANNING, DEVELOPMENT AND SPECIAL INITIATIVES DIVISION	-	23,270	23,270
122	DEVELOPMENT EXPENDITURE OF RELIGIOUS AFFAIRS AND INTER FAITH HARMONY DIVISON	-	650	650
123	DEVELOPMENT EXPENDITURE OF SCIENCE & TECHNOLOGY DIVISION	-	4,793	4,793
124	DEVELOPMENT EXPENDITURE OF WATER RESOURCES DIVISION	-	82,779	82,779
125	CAPITAL OUTLAY ON DEVELOPMENT OF ATOMIC ENERGY	-	761	761

Contd....

(Rs in Million)

Demand No.	Ministries/Divisions	Budget Estimates 2025-26		
		Charged	Voted	Total
126	EXTERNAL DEVELOPMENT LOANS AND ADVANCES OF COMMUNICATIONS DIVISON	-	54,856	54,856
127	CAPITAL OUTLAY ON PETROLEUM DIVISION	-	719	719
128	EXTERNAL DEVELOPMENT LOANS AND ADVANCES OF POWER DIVISON	-	72,107	72,107
129	CAPITAL OUTLAY ON FEDERAL INVESTMENTS	-	1,490	1,490
130	DEVELOPMENT LOANS AND ADVANCES BY THE FEDERAL GOVERNMENT	-	183,758	183,758
131	EXTERNAL DEVELOPMENT LOANS AND ADVANCES BY THE FEDERAL GOVERNMENT	774,953	2,100	777,053
132	CAPITAL OUTLAY ON CIVIL WORKS	-	15,006	15,006
133	CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT	-	1,904	1,904
134	CAPITAL OUTLAY ON MARITIME AFFAIRS DIVISION	-	3,465	3,465
135	CAPITAL OUTLAY ON RAILWAY DIVISION	-	22,415	22,415
136	EXTERNAL DEVELOPMENT LOANS AND ADVANCES OF WATER RESOURCES DIVISION	-	50,645	50,645
	STAFF HOUSEHOLD & ALLOWANCES OF THE PRESIDENT (PUBLIC)	934	-	934
	STAFF HOUSEHOLD & ALLOWANCES OF THE PRESIDENT(PERSONAL)	1,760	-	1,760
	SERVICING OF FOREIGN DEBT	1,009,322	-	1,009,322
	FOREIGN LOANS REPAYMENT	5,472,222	-	5,472,222
	REPAYMENT OF SHORT TERM FOREIGN CREDITS	199,810	-	199,810

Contd....

(Rs in Million)

Demand No.	Ministries/Divisions	Budget Estimates 2025-26		
		Charged	Voted	Total
AUDIT		9,009	-	9,009
SERVICING OF DOMESTIC DEBT	7,197,928	-	7,197,928	
REPAYMENT OF DOMESTIC DEBT	14,007,189	-	14,007,189	
SUPREME COURT	6,645	-	6,645	
ISLAMABAD HIGH COURT	2,170	-	2,170	
ELECTION	9,869	-	9,869	
FEDERAL OMBUDSMAN SECRETARIAT FOR PROTECTION AGAINST HARASSMENT OF WOMEN AT WORKPLACE	235	-	235	
WAFAQI MOHTASIB	1,644	-	1,644	
FEDERAL TAX OMBUDSMAN	604	-	604	
TOTAL:	28,773,778	9,081,523	37,855,301	