FEDERAL BUDGET
2026-27

BUDGET
IN
BRIEF

GOVERNMENT OF PAKISTAN
FINANCE DIVISION
ISLAMABAD

PREFACE

Budget in Brief presents an overview of the federal budget for FY2026-27. It provides a summary of revenues and expenditures, fiscal deficit target and the corresponding financing plan. The document contains a detailed breakdown of tax and non-tax receipts, projected share of provinces under the NFC Award, capital and external receipts, as well as current expenditures along with their functional classification. Allocations for subsidies, grants and transfers, and the PSDP are provided. The document further tags allocations for gender, climate, and disaster, and also highlights green components in subsidies and revenues. It also includes demand-wise budget estimates.

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 12th June, 2026

C O N T E N T S

		Page
	Part-I	**1**
Table - 1:	Budget 2026-27 at a Glance	2
Table - 2:	Fiscal Deficit & Financing in 2026-27	3
Table - 3:	BE & RE FY2025-26 and BE FY2026-27	4
	Part-II	**5**
	(DETAILED BUDGET ESTIMATES)	
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 (Net)	12
Table - 10:	Current Expenditures	13
Table - 11:	Function Wise Expenditures	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:	Public Sector Development Program (PSDP) 2026-27	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 Budget Estimates 2026-27	35-44

PART - I

Table - 1
Budget 2026-27 at a Glance

(Rs. in Billion)

RESOURCES		EXPENDITURES	
Tax Revenue (FBR) - Federal Consolidated Fund	15,264	A. Current	17,495
		- Interest Payments	8,054
Non-Tax Revenue	5,336	- Pension	1,169
		- Defence Affairs & Services	3,000
a) Gross Revenue Receipts	20,600	- Grants and Transfers	2,680
b) Less Provincial Share	8,848	- Subsidies	1,091
I. Net Revenue Receipts (a-b)	11,751	- Running of Civil Govt.	1,071
II. Non Bank Borrowing (NSSs & Others) - Public Account	2,034	- Provision for Emergency and others	430
III. Net External Receipts - Fed. Consolidated Fund	813		
IV. Bank Borrowing (T-Bills, PIBs, Sukuk) - Fed. Consolidated Fund	4,012	B. Development & Net Lending	1,276
V. Privatisation Proceeds - Fed. Consolidated Fund	161	- Federal PSDP	1,000
Total (II + III + IV + V)	7,020	- Net Lending	276
TOTAL RESOURCES (I to V)	**18,771**	**TOTAL EXPENDITURES (A+B)**	**18,771**

Table - 2
Fiscal Deficit & Financing of Budget 2026-27

(Rs. in Billion)

Fiscal Deficit		Financing	
A) Federal Revenue (Net)	**11,751**	**A) Net External Financing**	**813**
B) Total Federal Expenditure (i+ii)	**18,771**	Multilateral & Bilateral Sources	30
		Commercial & Bonds	783
i) Current Expenditure	17,495		
ii) Development and Net Lending (a+b)	1,276	**B) Net Domestic Financing**	**6,046**
		National Savings Schemes, GP Fund and Deposits & Reserves	274
a) Federal PSDP	1,000		
b) Net Lending	276	Govt. Securities (Bank & Non-Bank)	5,772
		C) Privatisation Proceeds	**161**
C) Federal Deficit (A-B)	**-7,020**	**Total Financing (A+B+C)**	**7,020**

Table - 3

BE & RE FY2025-26 and BE FY2026-27

(Rs. in Billion)

	Budget 2025-26	*Revised 2025-26	Budget 2026-27
Revenue Receipt (FBR)	**14,131**	**12,983**	**15,264**
Non-Tax Revenue	**5,147**	**5,093**	**5,336**
Gross Revenue (FBR+NTR)	**19,278**	**18,076**	**20,600**
Less: Transfer to Provinces (-)	**-8,206**	**-7,592**	**-8,848**
Net Revenue for Federal Government	**11,072**	**10,485**	**11,751**
Expenditures	**17,573**	**15,642**	**18,771**
Federal Budget Deficit	**-6,501**	**-5,157**	**-7,020**
Provincial Surplus	**1,464**	**1,379**	**1,794**
Overall Fiscal Deficit	**-5,037**	**-3,778**	**-5,226**
Overall Fiscal Deficit as %GDP	**-3.9%**	**-3.0%**	**-3.6%**
Primary Surplus	**3,170**	**3,159**	**2,828**
Primary Surplus as %GDP	**2.4%**	**2.5%**	**2.0%**
Nominal GDP	**129,567**	**126,870**	**143,604**

* Revised Estimates for FY2025-26 are based on actual projections.

PART - II

DETAILED BUDGET ESTIMATES

Budget Estimates 2025-26
Revised Estimates 2025-26
Budget Estimates 2026-27

TABLE - 4

REVENUE RECEIPTS

(Rs in Million)

Classification	Budget 2025-26	Revised 2025-26	Budget 2026-27
FBR TAXES (I + II)	**14,131,000**	**12,983,000**	**15,264,000**
I. Direct Taxes	**6,902,000**	**6,431,754**	**7,613,000**
- Income Tax	6,811,243	6,331,484	7,480,521
- Capital Value Tax	17,192	19,606	26,581
- Workers Welfare Fund	25,740	8,453	22,318
- Workers Profit Participation Fund	47,825	72,211	83,580
II. Indirect Taxes	**7,229,000**	**6,551,246**	**7,651,000**
- Customs Duties	1,588,000	1,366,047	1,651,000
- Sales Tax	4,753,000	4,333,908	4,927,000
- Federal Excise	888,000	851,291	1,073,000

TABLE - 5

NON-TAX REVENUE RECEIPTS

(Rs in Million)

Classification	Budget 2025-26	Revised 2025-26	Budget 2026-27
A. LEVIES & FEES	**29,790**	**37,000**	**41,589**
- Mobile Handset Levy	12,000	13,000	14,000
- Fee collected by ICT Administration	17,737	23,928	27,517
- Airport Fee	53	72	72
B. INCOME FROM PROPERTY & ENTERPRISES	**519,332**	**480,792**	**435,760**
- Pakistan Telecom Authority (Surplus)	1,100	1,640	1,300
- PTA (4G/5G Licenses)	22,049	24,973	27,685
- Regulatory Authorities (Surplus/Penalties)	6,239	3,387	4,736

(Rs in Million)

Classification	Budget 2025-26	Revised 2025-26	Budget 2026-27
- Mark up (Provinces)	95,810	93,792	100,802
- Mark up (PSEs & Others)	188,000	156,000	170,851
- Dividends	206,134	201,000	130,387
C. RECEIPTS FROM CIVIL ADMINISTRATION AND OTHER FUNCTIONS	**2,450,392**	**2,467,764**	**1,480,183**
- General Administration	5,841	5,180	5,887
- SBP Profit	2,400,000	2,428,364	1,435,750
- Defence	35,442	28,000	31,473
- Law and Order	5,625	3,350	4,091
- Community Services	1,904	1,315	1,339
- Social Services	1,580	1,554	1,643
D. MISCELLANEOUS RECEIPTS	**2,147,576**	**2,107,809**	**3,378,066**
- Economic Services	34,785	65,168	72,727
- Foreign Grants	2,000	6,000	2,000
- Petroleum Levy	1,468,395	1,498,000	1,676,509
- Natural Gas Development Surcharge	49,437	63,000	70,814
- Citizenship, Naturalization & Passport Fee	76,500	65,000	73,060
- Royalty on Crude Oil	69,000	40,000	45,504
- Royalty on Natural Gas	138,000	85,000	95,000
- Discount Retained on Local Crude Oil	30,000	19,488	20,500
- Windfall Levy against Crude Oil	20,000	16,106	17,000
- Gas Infrastructure Development Cess (GIDC)	2,400	2,000	2,248
- Petroleum Levy on LPG	5,000	3,463	3,455
- Windfall Levy on Gas	450	1,239	1,127
- Off the Grid (Captive Power Plants) Levy	105,000	14,000	15,736
- Climate Support Levy	-	48,000	50,000
- Extraordinary Receipts (UNO)	31,200	24,700	25,600
- Extraordinary Receipts (Others)	6,400	4,914	5,903
- Grants/Receipts from Provinces under Article-164	-	-	1,035,000
- Other Receipts of Attached Departments	109,009	151,731	165,883
Total (A+B+C+D)	**5,147,090**	**5,093,364**	**5,335,598**

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 President's Order No. 5 of 2010 as amended vide No. 6 of 2015 is 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 amount 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) 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 desire.

TABLE - 6

DETAILS OF DIVISIBLE POOL TAXES
(TRANSFERS TO PROVINCES)

(Rs in Million)

Classification	Budget 2025-26	Revised 2025-26	Budget 2026-27
A. DIVISIBLE POOL TAXES	**7,988,537**	**7,401,302**	**8,635,215**
- Income Tax	3,866,504	3,618,490	4,246,430
- Capital Value Tax	9,859	11,120	15,243
- Sales Tax (Excluding GST on Services)	2,716,863	2,496,971	2,815,066
- Federal Excise (Excluding Excise Duty on Natural Gas)	503,141	486,182	611,699
- Customs Duties (Excluding Export Dev. Surcharge)	892,170	788,538	946,778
B. STRAIGHT TRANSFERS	**217,186**	**190,495**	**213,277**
- Gas Development Surcharge	37,240	61,740	69,394
- Royalty on Natural Gas	112,700	83,300	93,100
- Royalty on Crude Oil	56,840	39,200	44,595
- Excise Duty on Natural Gas	10,406	6,255	6,189
TOTAL (A + B):	**8,205,723**	**7,591,797**	**8,848,493**
PROVINCE- WISE SHARE			
Punjab	4,076,008	3,745,061	4,402,834
Sindh	2,043,762	1,879,057	2,207,180
Khyber Pakhtunkhwa (Inclusive of 1% for War on Terror)	1,342,788	1,231,759	1,443,346
Balochistan	743,166	735,919	795,134
TOTAL PROVINCIAL SHARE:	**8,205,723**	**7,591,797**	**8,848,493**

TABLE - 7

CAPITAL RECEIPTS (NET)

(Rs in Million)

Classification	Budget 2025-26	Revised 2025-26	Budget 2026-27
TOTAL CAPITAL RECEIPTS (I + II)	**3,266,924**	**2,888,336**	**2,186,380**
I. Recoveries of Loans & Advances	**603,000**	**749,547**	**426,309**
- Provinces	584,000	584,000	407,309
- PSEs and Others	19,000	165,547	19,000
II. Capital Receipts	**2,663,924**	**2,138,789**	**1,760,071**
Public Debt Net (1 + 2)	**2,663,924**	**2,138,789**	**1,760,071**
1. Permanent Debt	**1,254,362**	**902,140**	**699,740**
- Pakistan Investment Bonds	147,395	47,969	386,241
- Ijara Sukuk Bonds	1,100,000	843,606	300,000
- Foreign Exchange Bearer Certificates (FEBCs)	(1)	(0.010)	(0.100)
- Foreign Currency Bearer Certificates (FCBCs)	(1)	(0.010)	(0.100)
- U.S. Dollar Bearer Certificates	(1)	(0.010)	(0.100)
- Special US Dollar Bonds	(30)	(0.030)	(0.300)
- Premium Prize Bonds (Regd.)	10,000	12,000	15,000
- Pakistan Banao Certificates (5 Years)	(3,000)	(1,435)	(1,500)
- ICBC (Foreign Currency Denominated Domestic Loan)	-	-	-
2. Floating Debt	**1,409,562**	**1,236,648**	**1,060,331**
- Prize Bonds	12,562	10,759	10,331
- Treasury Bills Auction	500,000	589,692	350,000
- Govt. Bai-Muajjal Ijara Sukuk	897,000	636,198	700,000
TOTAL CAPITAL RECEIPTS (I + II):	**3,266,924**	**2,888,336**	**2,186,380**

TABLE - 8

PUBLIC ACCOUNT (NET)

(Rs in Million)

	Classification	Budget 2025-26	Revised 2025-26	Budget 2026-27
1	National Savings Schemes	141,288	232,562	247,401
2	G.P. Fund	(20,679)	(20,484)	(16,330)
3	Deposits and Reserves (Net)	89,517	69,249	43,306
	TOTAL:	**210,127**	**281,327**	**274,378**

TABLE - 9

EXTERNAL RESOURCES (NET)

(Rs in Million)

	Classification	Budget 2025-26	Revised 2025-26	Budget 2026-27
1	External Receipts	5,777,554	5,024,517	6,779,624
2	Foreign Loans and Repayments	(5,472,222)	(3,326,037)	(5,836,275)
3	Repayment of Short Term Credits	(199,810)	(164,453)	(130,292)
	EXTERNAL RESOURCES (Net):	**105,523**	**1,534,027**	**813,057**

TABLE - 10

CURRENT EXPENDITURES

(Rs in Million)

	Classification	Budget 2025-26	*Revised 2025-26	Budget 2026-27
(i)	**Mark-up Payments**	**8,206,657**	**6,937,459**	**8,054,000**
	- Mark-up on Domestic Debt	7,197,335	6,006,541	6,982,607
	- Mark-up on Foreign Debt	1,009,322	930,918	1,071,393
(ii)	**Pension**	**1,055,000**	**1,055,000**	**1,169,000**
	- Military	742,000	742,000	822,000
	- Civil	243,000	243,000	272,500
	- Federal Pension Fund	4,300	4,300	10,000
	- Pension Increase (Civil+Defence)	65,700	65,700	64,500
(iii)	**Defence Affairs and Services**	**2,550,000**	**2,588,218**	**3,000,000**
	- Defence Services	2,550,000	2,588,218	3,000,000
(iv)	**Grants and Transfers**	**1,927,895**	**1,971,429**	**2,680,417**
	- Grants to Provinces	150,000	150,000	152,000
	- Grants to Others	1,777,895	1,821,429	2,528,417
(v)	**Subsidies**	**1,186,036**	**1,157,007**	**1,091,000**
(vi)	**Running of Civil Government**	**971,000**	**1,021,322**	**1,071,000**
(vii)	**Provision for Emergency and others (of which Rs.20 billion is provision for natural disasters triggered by natural hazards FY2026-27)**	**389,000**	**275,888**	**430,000**
	CURRENT EXPENDITURES (i to vii)	**16,286,045**	**15,006,324**	**17,495,417**

*RE 2025-26 as of 15th May, 2026.

TABLE - 11

FUNCTION WISE CURRENT EXPENDITURES

(Rs in Million)

	Classification	Budget 2025-26	Revised 2025-26	Budget 2026-27
1)	General Public Service	12,210,851	10,782,451	12,799,647
2)	Defence Affairs and Services	2,557,950	2,595,715	3,010,900
3)	Public Order and Safety Affairs	351,679	373,317	389,469
4)	Economic Affairs	242,144	245,222	238,438
5)	Environment Protection	3,168	2,740	2,406
6)	Housing and Community Amenities	19,249	12,560	18,570
7)	Health Affairs & Services	31,975	60,245	37,438
8)	Recreation, Culture and Religion	22,158	36,317	23,796
9)	Education Affairs and Services	112,683	169,026	117,748
10)	Social Protection	734,187	728,730	857,007
	TOTAL:	**16,286,045**	**15,006,324**	**17,495,417**

(1) GENERAL PUBLIC SERVICE

(Rs in Million)

Classification	Budget 2025-26	Revised 2025-26	Budget 2026-27
GENERAL PUBLIC SERVICE	**12,210,851**	**10,782,451**	**12,799,647**
Executive & Legislative Organs, Financial, Fiscal Affairs & External Affairs	**10,397,201**	**8,861,174**	**10,326,003**
- Superannuation Allowances & Pensions	1,055,000	1,055,000	1,169,000
- Servicing of Foreign Debt	1,009,322	930,918	1,071,393
- Servicing of Domestic Debt	7,197,335	6,006,541	6,982,607
- Others	1,135,544	868,715	1,103,003
Foreign Economic Aid	**5,793**	**5,793**	**5,203**
Transfers	**1,683,070**	**1,791,068**	**2,330,690**

Contd….

(Rs in Million)

Classification	Budget 2025-26	Revised 2025-26	Budget 2026-27
General Services	**23,990**	**22,404**	**25,073**
Basic Research	**10,229**	**9,758**	**11,080**
Research and Development General Public Services	**30,214**	**30,088**	**33,246**
Administration of General Public Services	**9,869**	**10,031**	**10,578**
General Public Services not Elsewhere Defined	**50,484**	**52,137**	**57,774**

(2) DEFENCE AFFAIRS AND SERVICES

(Rs in Million)

Classification	Budget 2025-26	Revised 2025-26	Budget 2026-27
DEFENCE AFFAIRS AND SERVICES	**2,557,950**	**2,595,715**	**3,010,900**
- Defence Administration	**7,950**	**11,747**	**10,900**
- Defence Services	**2,550,000**	**2,583,968**	**3,000,000**
- Employees Related Expenses	846,032	851,080	967,548
- Operating Expenses	704,399	721,030	743,462
- Physical Assets	663,077	663,923	925,833
- Civil Works	336,492	347,935	363,158

(3) PUBLIC ORDER AND SAFETY AFFAIRS

(Rs in Million)

Classification	Budget 2025-26	Revised 2025-26	Budget 2026-27
PUBLIC ORDER AND SAFETY AFFAIRS	**351,679**	**373,317**	**389,469**
- Law Courts	19,380	21,532	25,756
- Police and Civil Armed Forces	321,177	327,670	350,404
- Fire Protection	709	671	748
- Prison Administration and Operation	181	167	187
- R & D Public Order and Safety	98	195	104
- Administration of Public Order	10,135	23,082	12,270

(4) ECONOMIC AFFAIRS

(Rs in Million)

Classification	Budget 2025-26	Revised 2025-26	Budget 2026-27
ECONOMIC AFFAIRS	**242,144**	**245,222**	**238,438**
- General Economic, Commercial and Labour Affairs	117,035	103,642	110,199
- Agriculture, Food, Irrigation, Forestry and Fishing	33,476	40,645	33,204
- Fuel and Energy	2,397	2,343	1,360
- Mining and Manufacturing	7,586	18,888	10,267
- Construction and Transport	46,228	44,998	46,405
- Communications	33,103	32,369	34,517
- Other Industries	1,525	1,568	1,527
- Research & Development Economic Affairs	793	768	957

(5) ENVIRONMENT PROTECTION

(Rs in Million)

Classification	Budget 2025-26	Revised 2025-26	Budget 2026-27
ENVIRONMENT PROTECTION	**3,168**	**2,740**	**2,406**
- Pollution Abatement	2,155	1,655	1,155
- Administration of Environment Protection	1,013	1,085	1,251

(6) HOUSING AND COMMUNITY AMENITIES

(Rs in Million)

Classification	Budget 2025-26	Revised 2025-26	Budget 2026-27
HOUSING AND COMMUNITY AMENITIES	**19,249**	**12,560**	**18,570**
- Housing Development	1,588	129	143
- Community Development	17,661	12,431	18,427

(7) HEALTH AFFAIRS AND SERVICES

(Rs in Million)

Classification	Budget 2025-26	Revised 2025-26	Budget 2026-27
HEALTH AFFAIRS AND SERVICES	**31,975**	**60,245**	**37,438**
- Medical Products, Appliances and Equipment	32	33	38
- Hospital Services	24,035	24,547	28,779
- Public Health Services	1,139	30,813	1,204
- Health Administration	6,768	4,851	7,417

(8) RECREATION, CULTURE AND RELIGION

(Rs in Million)

Classification	Budget 2025-26	Revised 2025-26	Budget 2026-27
RECREATION, CULTURE AND RELIGION	**22,158**	**36,317**	**23,796**
- Recreation and Sporting Services	-	70	-
- Cultural Services	1,503	1,473	1,591
- Broadcasting and Publishing	16,488	31,074	17,673
- Religious Affairs	2,094	2,029	2,204
- Administration of Information, Recreation & Culture	2,074	1,671	2,328

(9) EDUCATION AFFAIRS AND SERVICES

(Rs in Million)

Classification	Budget 2025-26	Revised 2025-26	Budget 2026-27
EDUCATION AFFAIRS AND SERVICES	**112,683**	**169,026**	**117,748**
- Pre and Primary Education Affairs Services	5,841	5,904	6,275
- Secondary Education Affairs & Services	14,420	14,704	16,015
- Tertiary Education Affairs and Services	82,012	83,569	84,462
- Education Services not definable by Level	3,738	4,014	3,878
- Subsidiary Services to Education	392	406	410
- Administration	4,825	4,457	5,224
- Education Affairs, Services not elsewhere classified	1,455	55,973	1,484

(10) SOCIAL PROTECTION

(Rs in Million)

Classification	Budget 2025-26	Revised 2025-26	Budget 2026-27
SOCIAL PROTECTION	**734,187**	**728,730**	**857,007**
- Administration	5,890	9,555	4,975
- Others	1,303	1,643	2,556
- Social Protection (not elsewhere classified)	726,994	717,532	849,477

TABLE - 12

SUBSIDIES

(Rs in Million)

Classification	Budget 2025-26	Revised 2025-26	Budget 2026-27
Subsidy to Power Sector (WAPDA/PEPCO/KESC)	**1,036,136**	**893,136**	**830,000**
1 Subsidies for Tariff Differential to Agri Tube Wells in Balochistan (PEPCO)	4,000	4,000	3,000
2 Subsidies for Inter-DISCO Tariff Differential	249,136	249,136	248,000
3 Subsidies for Merged District of KP erstwhile FATA	40,000	40,000	34,000
4 Subsidies for Tariff Differential to AJK	74,000	74,000	81,000
5 Pakistan Energy Revolving Fund (PERA)	48,000	48,000	48,000
6 Subsidies to K-Electric for Tariff Differential	125,000	125,000	163,000
7 Subsidies to KESC for Tariff for Agriculture Tubes Wells in Balochistan	1,000	1,000	1,000
8 Payment to IPPs	95,000	200,000	-
9 Allocation for containment of CD	-	-	252,000
10 Lump Provision for Power Subsidy (CD)	400,000	152,000	-
Subsidy to Petroleum	**1,200**	**1,200**	**-**
11 Shortfall in Guaranteed Throughout of PEPCO	1,200	1,183	-
12 RLNG to Industry (included Zero Rated Exp. SNGPL)	-	17	-
Subsidy to Food (PASSCO)	**20,000**	**20,000**	**19,000**
13 Subsidy to PASSCO for Wheat Reserve Stock	14,000	14,000	9,500
14 Subsidy to PASSCO on Account of Cost Differential for Sale of Wheat	6,000	6,000	9,500
Subsidy to Industries & Production	**24,000**	**12,193**	**37,000**
15 Production & Supply of Urea Fertilizer (Fertilizer Plants)	-	-	5,800
16 Subsidy-Incentive on Electric Vehicle Scheme	9,000	9,000	8,000
17 USC Arrears	-	-	23,200
18 USC Sugar Subsidy Arrears	15,000	3,193	-

Contd…..

(Rs in Million)

	Classification	Budget 2025-26	Revised 2025-26	Budget 2026-27
	Others Subsidies	**104,700**	**230,478**	**205,000**
19	Wheat Subsidy to GB	20,000	20,000	15,000
20	Subsidy on Import of Urea Fertilizer	15,000	15,000	10,000
21	Subsidy to Naya Pakistan Housing Authority	1,000	-	-
22	Mera Pakistan Mera Ghar Scheme (Mark-up Subsidy on Housing Finance Scheme)	-	-	5,000
23	Mark-up Subsidy and Risk Sharing Scheme for Farm Mechanization/Kissan Package	7,000	7,000	5,000
24	Refinance and Credit Guarantee Scheme (SME Asaan Finance)	1,000	1,000	1,000
25	Subsidy for enhancing financing to SME Sector	5,400	5,400	2,000
26	Markup Subsidy to Support Phasing out of SBP refinancing facilities/Export Re-finance Schemes (EFS)	30,000	30,000	88,000
27	Provision for 5km radius gas schemes	3,000	3,000	1,000
28	EFS Enhanced Plan-Exim and Related Scheme	5,000	5,000	-
29	Mark-up subsidy for Low Cost Housing	5,000	5,000	-
30	RSGT Claims	-	-	1,000
31	Housing Sector Subsidy	5,000	-	-
32	Metro Bus Subsidy	7,300	6,978	5,000
33	Prime Minister Austerity Fund 2026	-	27,100	-
34	Prime Minister Austerity Fund 2026 (Dev)	-	100,000	-
35	Markup Subsidy and Risk Sharing Scheme for Affordable Housing Finance	-	5,000	-
36	PM Apna Ghar Program	-	-	71,000
37	Other Subsidies	-	-	1,000
	TOTAL SUBSIDIES:	**1,186,036**	**1,157,007**	**1,091,000**

TABLE - 13
GRANTS AND TRANSFERS

(Rs in Million)

	Classification	Budget 2025-26	Revised 2025-26	Budget 2026-27
I.	**GRANTS TO PROVINCES**	**150,000**	**150,000**	**152,000**
	1 Sindh (OZT)	52,000	52,000	57,000
	2 Khyber Pakhtunkhwa (KP Merged Districts and Khasadars)	80,000	80,000	95,000
	3 Balochistan (Socio-Economic Challenges & Strengthening of CTD)	18,000	18,000	-
II.	**GRANTS TO OTHERS**	**1,777,895**	**1,821,429**	**2,528,417**
-	Contingent Liabilities	300,000	300,000	319,500
-	Miscellaneous Expenditure	144,000	144,000	149,500
-	Pakistan Railways	70,000	70,000	70,000
-	Provision for Relief etc.	13,000	27,720	19,500
-	Competition Commission of Pakistan	150	150	150
-	Reimbursement of TT Charges, Remittances & Other Initiatives (Pakistan Remittance Initiative, Exchange Company Initiatives, Home Remittances) Arrears	-	30,141	-
-	Audit Oversight Board	80	80	80

Contd…..

(Rs in Million)

Classification	Budget 2025-26	Revised 2025-26	Budget 2026-27
- AJK Government	140,000	140,000	146,000
- Gilgit Baltistan Government	80,000	80,000	88,000
- Bait-ul-Mal	10,000	9,564	10,000
- Benazir Income Support Programme	716,000	706,188	838,000
- TDRP/Services Charges	3,400	3,317	600
- National Poverty Graduation Program (NPGP)	230	217	-
- Poverty Graduation of extremely poor and flood affected household (PGEP)	9,700	28	500
- ASPIRE W.B	2,900	2,900	2,900
- National Disaster Risk Management Fund (NDRMF)	1,100	1,100	110
- EPI (Rupee Cover)	2,000	112	500
- National Disaster Management Fund (NDMF)	-	4,000	-
- Provision for SRC	3,000	3,000	3,000
- Pakistan Machine Tool Factory	500	500	500
- Higher Education Commission (HEC)	65,000	65,000	65,000
- Security Enhancement	50,000	7,150	54,000
- Financial Monitoring Unit (FMU)	1,200	1,200	1,000
- Supervisory Board (CDNS)	10	1	10
- Association for Welfare of Retired Pensioners	5	5	5
- Crops Loan Insurance Schemes (CLIS)	1,000	1,000	1,000
- Livestock Insurance Schemes (LIS)	700	140	700
- Closure of Utility Stores Corporation (USC)	-	11,807	-

Contd…..

(Rs in Million)

Classification	Budget 2025-26	Revised 2025-26	Budget 2026-27
- PLIC	3,000	3,000	3,000
- PM Youth Business & Agriculture Loan Scheme	16,000	16,000	21,000
- PM Kamyab Jawan/ YES Program	6,000	6,000	1,300
- Kamyab Pakistan Program	800	800	500
- PM Youth Business Loan	400	400	100
- PM Ramzan Package	19,000	-	30,000
- Relief to widow borrowers of HBFCL (Widows Welfare)	100	100	100
- PM's Ramzan Relief Package 2026	-	22,353	-
- GIDC for ISGS	4,000	4,000	4,000
- Pakistan Hockey Federation Services	-	70	-
- CAPEX obligation of GOB for Reko Diq Project/Equity Contribution	40,000	37,623	38,000
- Reko Diq 3rd Party Guarantee Fee	1,500	1,500	2,000
- GHPL Loan Facility	20,500	20,500	18,647
- Arbitration/ Court Cases & Others	1,000	1,000	-
- Provision for Green Initiatives	155	155	155
- Provision for Gender Initiatives	155	155	155
- Daanish Education Trust	-	54,517	-
- Provision for E-Fans	2,000	1,500	1,000
- 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	400	100
- Climate Change Conferences & Forums	150	-	150

Contd…

(Rs in Million)

Classification	Budget 2025-26	Revised 2025-26	Budget 2026-27
- Grant to Estab. Div. for Balochistan Package	1,000	1,000	1,000
- MDR Subsidy Scheme for RAAST QR Code Based Person to Merchant Payments	-	3,500	-
- Digitization of FBR/IT upgradation and restructuring etc.	2,000	277	-
- USF & R&D fund	6,000	6,000	3,000
- PSEB for IT Exports	500	-	500
- Duty Drawback of taxes (DLTL, LTLD, DDT)	15,000	15,000	10,000
- SMEDA Fund	2,000	2,000	2,000
- Provision for Media/Publicity and Advertisement	5,000	700	5,000
- Provision for TSA	1,000	1,000	-
- Credit Scoring Services - SMEDA	150	75	-
- SME Certification, Accreditation and Quality Improvement Program	150	75	-
- Overseas Pakistani Authority	100	100	-
- NAVTTC	200	200	-
- Autism Society of Pakistan	50	50	-
- Pakistan Maritime Security Agency (PMSA)	1,000	959	1,300
- Emergency, Relief and Repatriation	2,000	-	750
- Air Wing (Interior)	-	-	750
- Access to Justice Development Fund	2,000	2,000	-
- FGEIs	1,000	-	1,000

Contd…

(Rs in Million)

Classification	Budget 2025-26	Revised 2025-26	Budget 2026-27
- Provision for Women Inclusive Finance (WIF)	8,000	8,000	-
- PM Initiatives for Enhancing SMEs Bankability and Sub-Contracting	950	475	-
- PM Directive for Revamping of SMEDA	370	185	-
- Center of Excellence - OPHRD	300	300	-
- Portal for Overseas Pakistanis-OPHRD	100	100	-
- ADB Pension DLI based grant (Pension)	-	-	15
- IPC Division	-	-	300
- Commerce for New Initiatives	-	-	630
- ROBs Development	-	-	4,000
- Agriculture Initiatives and Others	-	-	1,000
- Global Accelators for Jobs and Social Protection for Just Transition	-	-	1,000
- 9th OIC Ministerial Conference	-	-	390
- NCGCL for export oriented SMEs	-	-	1,000
- International Arbiration	-	-	4,000
- VGF	-	-	20,000
- M/o Federal Education	-	-	2,000
- TDAP and Trade Mission	-	-	4,000
- IT Div. for NITB, PDA, SCO etc	-	-	5,000
- Pension Fund	-	-	70,000
- PTV	-	-	20,000
- National Economic Initiatives	-	-	361,000
- Privatization Contingency	-	-	73,000
- Rupee Cover to Program Loans (Lump)	-	-	25,000
- Export Development Fund	-	-	20,000
- Al-Shifa Eye Trust Rawalpindi	20	20	-
TOTAL GRANTS (I+II):	**1,927,895**	**1,971,429**	**2,680,417**

TABLE - 14
CURRENT LOANS & ADVANCES

(Rs in Million)

	Classification	Budget 2025-26	Revised 2025-26	Budget 2026-27
1	Ways & Means Advances to the Govt. of AJK for repayment of principal & interest	10,000	9,789	11,000
2	Junagadh and Kathiawar Chiefs	25	25	25
3	Loans and Advances to Government Servants	40,000	40,000	25,000
4	Loans/Advances to Friendly Countries	1	1	1
5	Gilgit-Baltistan for Repayment of Principal and Interest	165	376	950
6	Loan to State Engineering Corporation	31	31	31
7	Privatization Contingency	36,000	38,377	40,000
8	Loans to Pakistan Steel Mill	3,500	3,500	3,500
9	Ways and Means to Provinces	10,000	10,000	9,000
10	Markup Payment of Pakistan Steel Mill Loan No.2	800	800	950
11	Other Loans and Advances	4,303	4,303	-
	TOTAL:	**104,825**	**107,202**	**90,457**

TABLE - 15
CURRENT INVESTMENTS

(Rs in Million)

	Classification	Budget 2025-26	Revised 2025-26	Budget 2026-27
1	Equity from GoP for Pak-China Investment Co. Ltd.	500	-	500
2	Pakistan Mortgage Refinance Company Ltd. (PMRCL)	9,750	9,750	3,750
3	Pakistan's Annual Contribution to Inter-Governmental Group IF 24 (G-24)	8	8	8
	TOTAL:	**10,258**	**9,758**	**4,258**

TABLE - 16

DEVELOPMENT LOANS AND ADVANCES

(Rs in Million)

	Classification	Budget 2025-26	Revised 2025-26	Budget 2026-27
1	Development Loans and Advances	183,758	163,917	169,210
2	External Development Loans and Advances	954,461	940,200	793,307
	TOTAL:	**1,138,220**	**1,104,117**	**962,517**

TABLE - 17

PUBLIC SECTOR DEVELOPMENT PROGRAM (PSDP) 2026-27

(Rs in Million)

	Classification	Budget 2025-26	Budget 2026-27
A.	**Federal Ministries/Divisions**	**682,792**	**682,485**
1	Board of Investment	1,105	761
2	Cabinet Division	70,388	64,080
3	Climate Change & Environmental Coordination Division	2,784	2,478
4	Commerce Division	50	89
5	Communications Division (other than NHA)	149	195
6	Defence Division	11,554	10,903
7	Defence Production Division	1,786	980
8	Establishment Division	495	1,786
9	Federal Education & Professional Training Division	18,580	36,312
10	Finance Division	852	1,440
11	Higher Education Commission	39,488	46,000
12	Housing & Works Division	15,006	16,395
13	Human Rights Division	23	-
14	Industries and Production Division	1,904	6,658
15	Information & Broadcasting Division	6,027	3,019
16	Information Technology & Telecomunication Division	16,227	19,580
17	Inter Provincial Coordination Division	1,180	1,851
18	Interior & Narcotics Control Division	12,908	21,825

Contd….

(Rs in Million)

	Classification	Budget 2025-26	Budget 2026-27
19	Law and Justice Division	1,912	2,403
20	Maritime Affairs Division	3,465	1,780
21	National Food Security & Research Division	4,254	4,183
22	National Health Services, Regulations & Coordination Division	14,344	16,065
23	National Heritage & Culture Division	1,676	445
24	Pakistan Atomic Energy Commission	761	1,335
25	Parliamentary Affairs Division	2,500	-
26	Petroleum Division	719	312
27	Planning, Development & Special Initiatives Division	23,270	22,626
28	Privatisation Division	-	410
29	Railways Division	22,415	40,658
30	Religious Affairs & Interfaith Harmony Division	650	312
31	Revenue Division	7,150	11,570
32	Science & Technological Research Division	4,793	3,567
33	Special Investment Facilitation Council Division	503	480
34	Kashmir Affairs, Gilgit Baltistan & SAFRON Division	1,800	623
35	SUPARCO	5,419	4,895
36	Water Resources Division	133,424	103,086
37	Special Areas (AJK & GB)	82,000	89,023
38	Provincial Projects	105,786	88,286
39	Merged Districts of Khyber Pakhtunkhwa	65,444	56,076

Contd….

(Rs in Million)

Classification	Budget 2025-26	Budget 2026-27
B. Corporations	**317,208**	**312,515**
1 National Highway Authority (NHA)	226,982	224,515
2 Power Division (NTDC / PEPCO)	90,226	88,000
C. Project Liabilities	**-**	**4,000**
D. New Initiatives (CPEC 2.0)	**-**	**1,000**
TOTAL (FEDERAL PSDP):	**1,000,000**	**1,000,000**
E. SOEs	**354,817**	**451,000**
F. PROVINCES	**2,869,000**	**2,224,000**
TOTAL NATIONAL PSDP (FEDERAL+E+F):	**4,223,817**	**3,675,000**

TABLE - 18

GENDER, CLIMATE AND DISASTER

(Rs in Million)

Classification	Budget 2023-24	Budget 2024-25	Budget 2025-26	Budget 2026-27
Gender				
Equality & Quality of Education	24,353	27,246	22,929	60,271
Health & Well-being	554	638	15,774	21,481
Government & Data Systems	577	621	652	513,572
Employment & Economic Opportunity	120,563	140,534	154,587	653,203
Safety & Security	11,374	12,820	13,353	869,979
Agency, Political Participation & Meaningful Engagement	4,676	4,754	4,981	4,350
***Climate**				
Adaptation	55,047	46,625	85,435	70,462
Mitigation	133,122	212,861	603,000	124,067
Supporting Areas	18,347	18,887	28,331	19,490
Disaster				
Preparedness	37,278	47,434	33,163	42,844
Response	11,394	12,999	15,876	32,774
Recovery & Rehabilitation	1,541	444	1,142	21,485
Reconstruction	-	-	-	19,135

*Climate data is exclusive of subsidies. For Subsidies, detail is available at Table-19.

TABLE - 19
GREEN COMPONENT IN SUBSIDIES

(Rs in Million)

FY2026-27			
Sector	**Classification**	**Category***	**Green Component**
Energy	Mitigation	A	423,000
Food	Adaptation	B	19,000
Industries	Mitigation	A	8,000
Transport	Mitigation	A	5,000
Agriculture	Adaptation	B	21,000
	Total:		**476,000**

*** 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 Million)

Category	Specification	Description of Tax or Non-Tax Revenue with climate relevance	Budget 2026-27
Energy (including fuel for transport)	Energy products used for transport	Petroleum Levy	1,676,509
		Petroleum Levy on LPG	3,455
Transport (excluding fuel for transport)	Motor vehicles, Road usage	Vehicle registration, route, permits etc	20,500
Pollution	GHG and other hazardous emissions control	EV adoption Levy	22,481
		Climate Support Levy	50,000
		Pakistan Environmental Protection Agency	1
		Industrial Safety Explosive Department	950
Natural Resources	Extraction and Natural resource management	Gas Development Surcharge	70,814
		Discount retained on local crude price	20,500
		Windfall Levy against Crude Oil/Gas	18,127
		Gas Infrastructure Development Cess	2,248
		Oil and Gas Royalties	140,504

TABLE - 21

DEMAND-WISE BUDGET ESTIMATES 2026-27

(Rs in Million)

Demand No.	Ministries/Divisions	Budget Estimates 2026-27		
		Charged	Voted	Total
1	CABINET	-	710	710
2	CABINET DIVISION	-	5,941	5,941
3	EMERGENCY RELIEF AND REPATRIATION	-	1,797	1,797
4	ATOMIC ENERGY	-	22,578	22,578
5	PAKISTAN NUCLEAR REGULATORY AUTHORITY	-	2,357	2,357
6	NAYA PAKISTAN HOUSING DEVELOPMENT AUTHORITY	-	143	143
7	PRIME MINISTER'S OFFICE (INTERNAL)	-	895	895
8	PRIME MINISTER'S OFFICE (PUBLIC)	-	921	921
9	NATIONAL DISASTER MANAGEMENT AUTHORITY	-	1,048	1,048
10	BOARD OF INVESTMENT	-	858	858
11	PRIME MINISTER'S INSPECTION COMMISSION	-	200	200
12	SPECIAL TECHNOLOGY ZONE AUTHORITY	-	952	952
13	NATIONAL ANTI-MONEY LAUNDERING & COUNTER FINANCING OF TERRORISM AUTHORITY	-	205	205
14	CANNABIS CONTROL & REGULATORY AUTHORITY	-	250	250
15	ESTABLISHMENT DIVISION	-	10,177	10,177

Contd….

(Rs in Million)

Demand No.	Ministries/Divisions	Budget Estimates 2026-27		
		Charged	Voted	Total
16	FEDERAL PUBLIC SERVICE COMMISSION	-	1,474	1,474
17	NATIONAL SCHOOL OF PUBLIC POLICY	-	3,515	3,515
18	CIVIL SERVICES ACADEMY	-	2,088	2,088
19	NATIONAL SECURITY DIVISION	-	489	489
20	COUNCIL OF COMMON INTEREST (SECRETARIAT)	-	118	118
21	SPECIAL INVESTMENT FACILITATION COUNCIL DIVISION (SIFCD)	-	354	354
22	INTELLIGENCE BUREAU DIVISION	-	22,961	22,961
23	CLIMATE CHANGE AND ENVIRONMENTAL COORDINATION DIVISION	-	1,315	1,315
24	COMMERCE DIVISION	-	27,910	27,910
25	COMMUNICATIONS DIVISION	-	355	355
26	OTHER EXPENDITURE OF COMMUNICATIONS DIVISION	-	36,137	36,137
27	PAKISTAN POST OFFICE DEPARTMENT	5	25,537	25,542
28	DEFENCE DIVISION	-	17,101	17,101
29	FEDERAL GOVERNMENT EDUCATIONAL INSTITUTIONS IN CANTONMENTS AND GARRISONS	-	17,582	17,582
30	AIRPORTS SECURITY FORCES	-	21,651	21,651
31	DEFENCE SERVICES	-	3,000,000	3,000,000
32	DEFENCE PRODUCTION DIVISION	-	1,140	1,140
33	ECONOMIC AFFAIRS DIVISION	-	985	985

Contd….

(Rs in Million)

Demand No.	Ministries/Divisions	Budget Estimates 2026-27		
		Charged	Voted	Total
34	MISCELLANEOUS EXPENDITURE OF ECONOMIC AFFAIRS DIVISION	-	14,026	14,026
35	POWER DIVISON	-	578,837	578,837
36	PETROLEUM DIVISION	-	1,112	1,112
37	GEOLOGICAL SURVEY OF PAKISTAN	-	1,201	1,201
38	FEDERAL EDUCATION AND PROFESSIONAL TRAINING DIVISION	-	42,748	42,748
39	HIGHER EDUCATION COMMISSION (HEC)	-	66,432	66,432
40	NATIONAL RAHMATUL-LIL-AALAMEEN WA KHATAMUN NABIYYIN AUTHORITY	-	116	116
41	NATIONAL VOCATIONAL & TECHNICAL TRAINING COMMISSION (NAVTTC)	-	1,092	1,092
42	NATIONAL HERITAGE AND CULTURE DIVISION	-	2,605	2,605
43	FINANCE DIVISION	-	5,661	5,661
44	OTHER EXPENDITURE OF FINANCE DIVISON	-	9,873	9,873
45	CONTROLLER GENERAL OF ACCOUNTS	-	14,914	14,914
46	SUPERANNUATION ALLOWANCES AND PENSION	6,936	1,162,064	1,169,000
47	GRANTS SUBSIDIES AND MISCELLANEOUS EXPENDITURE	57,000	2,504,467	2,561,467
48	REVENUE DIVISION	-	106	106
49	FEDERAL BOARD OF REVENUE	-	85,604	85,604

Contd….

(Rs in Million)

Demand No.	Ministries/Divisions	Budget Estimates 2026-27		
		Charged	Voted	Total
50	FOREIGN AFFAIRS DIVISON	-	5,012	5,012
51	FOREIGN MISSIONS	500	63,160	63,660
52	HOUSING AND WORKS DIVISION	-	5,925	5,925
53	HUMAN RIGHTS DIVISION	-	1,832	1,832
54	NATIONAL COMMISSION FOR HUMAN RIGHTS	-	271	271
55	NATIONAL COMMISSION ON THE RIGHTS OF CHILD	-	98	98
56	NATIONAL COMMISSION ON THE STATUS OF WOMEN	-	132	132
57	INDUSTRIES AND PRODUCTION DIVISION	-	22,882	22,882
58	INFORMATION AND BROADCASTING DIVISION	-	11,015	11,015
59	MISCELLANEOUS EXPENDITURE OF INFORMATION AND BROADCASTING DIVISION	-	15,898	15,898
60	INFORMATION TECHNOLOGY AND TELECOMMUNICATION DIVISION	-	22,495	22,495
61	INTERIOR AND NARCOTICS CONTROL DIVISION	-	26,652	26,652
62	OTHER EXPENDITURE OF INTERIOR DIVISION	-	23,125	23,125
63	ISLAMABAD CAPITAL TERRITORY (ICT)	-	23,221	23,221
64	COMBINED CIVIL ARMED FORCES	-	298,052	298,052
65	NATIONAL COUNTER TERRORISM AUTHORITY	-	1,356	1,356
66	INTER-PROVINCIAL COORDINATION DIVISION	-	3,171	3,171

Contd….

(Rs in Million)

Demand No.	Ministries/Divisions	Budget Estimates 2026-27		
		Charged	Voted	Total
67	KASHMIR AFFAIRS, GILGIT-BALTISTAN AND STATES AND FRONTIER REGIONS DIVISON	-	2,557	2,557
68	LAW AND JUSTICE DIVISON	539	11,123	11,663
69	FEDERAL JUDICAL ACADEMY	-	355	355
70	FEDERAL SHARIAT COURT	-	1,127	1,127
71	COUNCIL OF ISLAMIC IDEOLOGY	-	322	322
72	NATIONAL ACCOUNTABILITY BUREAU	-	7,740	7,740
73	DISTRICT JUDICIARY, ISLAMABAD CAPITAL TERRITORY	-	1,848	1,848
74	MARITIME AFFAIRS DIVISION	-	2,344	2,344
75	NATIONAL ASSEMBLY	7,969	9,036	17,005
76	THE SENATE	6,453	3,217	9,670
77	NATIONAL FOOD SECURITY AND RESEARCH DIVISION	-	22,232	22,232
78	PAKISTAN AGRICULTURAL RESEARCH COUNCIL	-	7,291	7,291
79	NATIONAL HEALTH SERVICES, REGULATIONS AND COORDINATION DIVISION	-	37,222	37,222
80	OVERSEAS PAKISTANIS AND HUMAN RESOURCE DEVELOPMENT DIVISION	-	3,735	3,735
81	PARLIAMENTARY AFFAIRS DIVISION	-	1,209	1,209
82	PLANNING, DEVELOPMENT AND SPECIAL INITIATIVES DIVISION	-	9,584	9,584
83	POVERTY ALLEVIATION AND SOCIAL SAFETY DIVISION	-	806	806

Contd….

(Rs in Million)

Demand No.	Ministries/Divisions	Budget Estimates 2026-27		
		Charged	Voted	Total
84	BENAZIR INCOME SUPPORT PROGRAMME (BISP)	-	844,780	844,780
85	PAKISTAN BAIT-UL-MAL	-	14,390	14,390
86	PRIVATIZATION DIVISION	-	1,330	1,330
87	RAILWAYS DIVISION	-	70,478	70,478
88	RELIGIOUS AFFAIRS AND INTER-FAITH HARMONY DIVISION	-	2,091	2,091
89	SCIENCE AND TECHNOLOGY DIVISION	-	15,974	15,974
90	WATER RESOURCES DIVISION	-	4,241	4,241
91	FEDERAL MISCELLANEOUS INVESTMENTS AND OTHER LOANS AND ADVANCES	-	94,715	94,715
92	DEVELOPMENT EXPENDITURE OF CABINET DIVISION	-	63,516	63,516
93	DEVELOPMENT EXPENDITURE OF BOARD OF INVESTMENT	-	761	761
94	DEVELOPMENT EXPENDITURE OF SPECIAL TECHNOLOGY ZONES AUTHORITY	-	564	564
95	DEVELOPMENT EXPENDITURE OF ESTABLISHMENT DIVISION	-	1,786	1,786
96	DEVELOPMENT EXPENDITURE OF SUPARCO	-	4,895	4,895
97	DEVELOPMENT EXPENDITURE OF SPECIAL INVESTMENT FACILITATION COUNCIL DIVISION	-	480	480
98	DEVELOPMENT EXPENDITURE OF CLIMATE CHANGE AND ENVIRONMENTAL COORDINATION DIVISION	-	2,478	2,478
99	DEVELOPMENT EXPENDITURE OF COMMERCE DIVISION	-	89	89
100	DEVELOPMENT EXPENDITURE OF COMMUNICATIONS DIVISION	-	4,440	4,440

Contd….

(Rs in Million)

Demand No.	Ministries/Divisions	Budget Estimates 2026-27		
		Charged	Voted	Total
101	DEVELOPMENT EXPENDITURE OF DEFENCE DIVISION	-	10,903	10,903
102	DEVELOPMENT EXPENDITURE OF DEFENCE PRODUCTION DIVISION	-	980	980
103	DEVELOPMENT EXPENDITURE OF POWER DIVISION	-	3,197	3,197
104	DEVELOPMENT EXPENDITURE OF FEDERAL EDUCATION & PROFESSIONAL TRAINING DIVISION	-	28,411	28,411
105	DEVELOPMENT EXPENDITURE OF HIGHER EDUCATION COMMISSION (HEC)	-	46,000	46,000
106	DEVELOPMENT EXPENDITURE OF NATIONAL VOCATIONAL & TECHNICAL TRAINING COMMISSION (NAVTTC)	-	7,901	7,901
107	DEVELOPMENT EXPENDITURE OF NATIONAL HERITAGE & CULTURE DIVISION	-	445	445
108	DEVELOPMENT EXPENDITURE OF FINANCE DIVISION	-	1,440	1,440
109	OTHER DEVELOPMENT EXPENDITURE	-	231,086	231,086
110	DEVELOPMENT EXPENDITURE OF REVENUE DIVISION	-	11,570	11,570
111	DEVELOPMENT EXPENDITURE OF INFORMATION & BROADCASTING DIVISION	-	659	659
112	DEVELOPMENT EXPENDITURE OF INFORMATION TECHNOLOGY & TELECOMMUNICATION DIVISION	-	19,580	19,580

Contd….

(Rs in Million)

Demand No.	Ministries/Divisions	Budget Estimates 2026-27		
		Charged	Voted	Total
113	DEVELOPMENT EXPENDITURE OF INTERIOR AND NARCOTICS CONTROL DIVISION	-	21,825	21,825
114	DEVELOPMENT EXPENDITURE OF INTER PROVINCIAL COORDINATION DIVISION	-	1,851	1,851
115	DEVELOPMENT EXPENDITURE OF KASHMIR AFFAIRS, GILGIT BALTISTAN AND STATES AND FRONTIER REGIONS DIVISION	-	623	623
116	DEVELOPMENT EXPENDITURE OF LAW & JUSTICE DIVISION	-	2,403	2,403
117	DEVELOPMENT EXPENDITURE OF NATIONAL FOOD SECURITY AND RESEARCH DIVISION	-	4,183	4,183
118	DEVELOPMENT EXPENDITURE OF NATIONAL HEALTH SERVICES, REGULATIONS AND COORDINATION DIVISION	-	16,065	16,065
119	DEVELOPMENT EXPENDITURE OF PRIVATISATION DIVISION	-	410	410
120	DEVELOPMENT EXPENDITURE OF PLANNING, DEVELOPMENT AND SPECIAL INITIATIVES DIVISION	-	27,626	27,626
121	DEVELOPMENT EXPENDITURE OF RELIGIOUS AFFAIRS AND INTER FAITH HARMONY DIVISON	-	312	312
122	DEVELOPMENT EXPENDITURE OF SCIENCE & TECHNOLOGY DIVISION	-	3,567	3,567
123	DEVELOPMENT EXPENDITURE OF WATER RESOURCES DIVISION	-	55,251	55,251
124	CAPITAL OUTLAY ON DEVELOPMENT OF ATOMIC ENERGY	-	1,335	1,335

Contd….

(Rs in Million)

Demand No.	Ministries/Divisions	Budget Estimates 2026-27		
		Charged	Voted	Total
125	EXTERNAL DEVELOPMENT LOANS AND ADVANCES OF COMMUNICATIONS DIVISON	-	59,255	59,255
126	CAPITAL OUTLAY ON PETROLEUM DIVISION	-	312	312
127	EXTERNAL DEVELOPMENT LOANS AND ADVANCES OF POWER DIVISON	-	76,608	76,608
128	CAPITAL OUTLAY ON FEDERAL INVESTMENTS	-	2,360	2,360
129	DEVELOPMENT LOANS AND ADVANCES BY THE FEDERAL GOVERNMENT	-	169,210	169,210
130	EXTERNAL DEVELOPMENT LOANS AND ADVANCES BY THE FEDERAL GOVERNMENT	607,309	2,300	609,609
131	CAPITAL OUTLAY ON CIVIL WORKS	-	16,395	16,395
132	CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT	-	6,658	6,658
133	CAPITAL OUTLAY ON MARITIME AFFAIRS DIVISION	-	1,780	1,780
134	CAPITAL OUTLAY ON RAILWAY DIVISION	-	40,658	40,658
135	EXTERNAL DEVELOPMENT LOANS AND ADVANCES OF WATER RESOURCES DIVISION	-	47,835	47,835
--	*STAFF HOUSEHOLD & ALLOWANCES OF THE PRESIDENT (PUBLIC)*	964	-	964
--	*STAFF HOUSEHOLD & ALLOWANCES OF THE PRESIDENT(PERSONAL)*	1,837	-	1,837
--	*SERVICING OF FOREIGN DEBT*	1,071,393	-	1,071,393
--	*FOREIGN LOANS REPAYMENT*	5,836,275	-	5,836,275
--	*REPAYMENT OF SHORT TERM FOREIGN CREDITS*	130,292	-	130,292

Contd….

(Rs in Million)

Demand No.	Ministries/Divisions	Budget Estimates 2026-27		
		Charged	Voted	Total
--	*AUDIT*	9,820	-	9,820
--	*SERVICING OF DOMESTIC DEBT*	6,982,607	-	6,982,607
--	*REPAYMENT OF DOMESTIC DEBT*	25,992,201	-	25,992,201
--	*SUPREME COURT*	7,441	-	7,441
--	*ISLAMABAD HIGH COURT*	2,367	-	2,367
--	*ELECTION*	10,578	-	10,578
--	*FEDERAL OMBUDSMAN SECRETARIAT FOR PROTECTION AGAINST HARASSMENT OF WOMEN AT WORKPLACE*	259	-	259
--	*WAFAQI MOHTASIB*	2,124	-	2,124
--	*FEDERAL TAX OMBUDSMAN*	646	-	646
--	*FEDERAL CONSTITUTIONAL COURT OF PAKISTAN*	6,048	-	6,048
	TOTAL:	**40,741,560**	**10,414,649**	**51,156,209**