FEDERAL BUDGET
2026-27

EXPLANATORY MEMORANDUM ON FEDERAL RECEIPTS

GOVERNMENT OF PAKISTAN
FINANCE DIVISION
ISLAMABAD

P R E F A C E

Article 80(1) of the Constitution of Islamic Republic of Pakistan requires that the Federal Government shall, in respect of every financial year, cause to be laid before the National Assembly a statement of estimated receipts and expenditure of the Federal Government for that year, referred to as the Annual Budget Statement. The statement shall also be transmitted to the Senate as required under Article 73(1) of the Constitution.

"Explanatory Memorandum on Federal Receipts" is a supplementry document giving details of the nature and source of all the federal receipts. It provides sources of revenue that becomes part of the Federal Consolidated Fund (FCF) and are used to finance expenditures outlined in the Annual Budget Statement. The document categorizes these receipts into internal and external receipts which are further classified into tax, non-tax, capital, public account receipts and Privatization proceed.The public account receipts include deferred liabilities and deposit reserves. External receipts comprise of foreign project and program assistance and other loans and grants.

With the aim of helping the readers to form a broader view of the federal resources that have determined the formulation of the Budget for 2026-27, the nature of receipts has also been explained.

It is hoped that this document would be useful for a comprehensive understanding of the Annual Budget Statement.

IMDAD ULLAH BOSAL
Secretary to the Government of Pakistan

Finance Division
Islamabad, the 12th June, 2026

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CHAPTER 1

OVERVIEW OF FEDERAL RESOURCES

1.1 Resource mobilization is essential to meet the recurring as well as development expenditures. At the Federal level, resources are generated through a well-coordinated and concerted effort by the revenue collecting agencies and administrative units. All revenues collected by the collecting agencies and administrative divisions of the Federal Government, all loans raised, and all moneys received as repayments of loans form part of the Federal Consolidated Fund. Besides, all other money received by or on behalf of the Federal Government or received or deposited with the Supreme Court or any other court established under the authority of the Federation are part of the Public Account of the Federation in terms of Article 78(1) and (2) of the Constitution of Islamic Republic of Pakistan. All revenue receipts are part of the Annual Budget Statement (ABS), which is presented before the National Assembly in terms of Article 80 of the Constitution.

1.2 Federal Revenue Receipts are broadly categorized as :-

(I) Tax Revenue (TR)

(II) Non-Tax Revenue (NTR)

1.3 Tax Revenue receipts are collected by the Federal Board of Revenue and are distributed amongst provinces in accordance with the provisions of Article 160 of the Constitution. Non-Tax Revenue is the revenue received by the Government in terms of Article 78(1) of the Constitution and the recurring income of the government from investments and provision of services but does not include those mentioned in Article 160(3) of the Constitution.

1.4 In addition to the revenue receipts, there are Capital Receipts reflected in Annual Budget Statement. Capital Receipts comprise of recoveries of loans and advances from provincial governments, local bodies, financial institutions etc. as well as Public Debt raised through various government securities. The former is part of Federal Consolidated Fund while Saving Schemes and net receipts from transactions under Deposits and Reserves form part of Public Account of the Federation.

1.5 Federal receipts may also be classified as internal receipts and external receipts. Internal receipts comprise of revenue receipts and capital receipts. External receipts comprise of project loans and grants, progamme loans and other loans which are received from specialized financial institutions and friendly countries for specific development needs and budgetary requirements.

TABLE 1

SUMMARY OF FEDERAL RESOURCES

(Rs. In Million)

Object Code		Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
		Revenue Receipts			
B	**1.**	**Tax Revenue Receipts**	**14,131,000.000**	**12,983,000.000**	**15,264,000.000**
		FBR Taxes	**14,131,000.000**	**12,983,000.000**	**15,264,000.000**
B01		Direct Taxes	6,902,000.000	6,431,754.000	7,613,000.000
B02		Indirect Taxes	7,229,000.000	6,551,246.000	7,651,000.000
	2.	**Non Tax Revenue Receipts**	**5,147,089.506**	**5,093,364.394**	**5,335,598.000**
B03		Levies and Fees	29,789.750	37,000.000	41,589.000
C01		Income from Property and Enterprise	519,331.652	480,791.795	435,760.004
C02		Receipts from Civil Administration, etc.	2,450,391.998	2,467,763.974	1,480,182.863
C03		Miscellaneous Receipts	2,147,576.106	2,107,808.625	3,378,066.133
	3.	**Total Revenue Receipts (1+2)**	**19,278,089.506**	**18,076,364.394**	**20,599,598.000**
	4.	**Capital Receipts**	**3,266,923.647**	**2,888,335.591**	**2,186,379.586**
E02		Recovery of Loans and Advances	603,000.000	749,547.000	426,308.690
E03		Domestic Debt Receipts (Net)	2,663,923.647	2,138,788.591	1,760,070.896
	5.	**Total Internal Receipts (3+4)**	**22,545,013.15**	**20,964,699.985**	**22,785,977.586**
	6.	**External Receipts**	**5,777,554.488**	**5,024,516.997**	**6,779,624.450**
		Loans	5,734,689.864	4,980,139.363	6,739,430.625
		Grants	42,864.624	44,377.634	40,193.825
	7.	**Total Internal and External Receipts (5+6)**	**28,322,567.641**	**25,989,216.982**	**29,565,602.036**
	8.	**Public Account Receipts**	**210,126.852**	**281,326.688**	**274,377.847**
		Deferred Liabilities (Net)	120,609.748	212,078.120	231,071.699
		Deposits and Reserves (Net)	89,517.104	69,248.568	43,306.148
	9.	**Gross Federal Receipts (7+8)**	**28,532,694.493**	**26,270,543.670**	**29,839,979.883**
	10.	Less Provincial Share in Federal Taxes	8,205,723.051	7,591,797.020	8,848,492.864
	11.	**Net Federal Receipts**	**20,326,971.442**	**18,678,746.650**	**20,991,487.019**

PART-I

INTERNAL RECEIPTS
(TAX REVENUE, NON-TAX REVENUE AND CAPITAL RECEIPTS)

CHAPTER 2

REVENUE RECEIPTS

2.1 Revenue receipts constitute major component of total Federal resources. Revenue receipts are mainly categorized as Tax revenue receipts and Non-Tax revenue receipts, which are largely derived from the following sources:-

i. Collection of Federal Taxes by FBR
ii. Surplus Profit of Regulatory Authories/Bodies
iii. Mark up on loans advanced by the Federal Government
iv. Dividends
v. Fees, penalties and other Miscellaneous receipts realized by administrative Ministries and Divisions of the Federal Government
vi. Surcharges, Cess, Levy and Royalty on Petroleum

2.2 TAX REVENUE RECEIPTS

2.2.1 Tax Revenue receipts are administered by the Federal Board of Revenue (FBR). These receipts constitute inland revenue and can be categorized as direct taxes and indirect taxes. Direct taxes include income tax, capital value tax, ordinary collection (workers welfare fund) and contribution under companies profits (workers profit participation fund), while sales tax, federal excise duty, and customs duty constitute indirect taxes.

2.3 NON TAX REVENUE RECEIPTS

2.3.1 Non-Tax Revenue means revenues received by the Government in terms of Article 78(1) of the Constitution and the recurring income of the Government from investments and provision of services but does not include those mentioned under Article 160(3) of the Constitution. Non-Tax Revenue of the Federal Government is administered by various Ministries / Divisions/ Departments under the following broad categories:

i) Levies and Fees
ii) Income from Property and Enterprise
iii) Receipts from Civil Administration etc
iv) Surplus Profit of Regulatory Authories/Bodies
v) Dividends
vi) Miscellaneous Reciepts

Summary of Revenue Receipts with Budget Estimates and Revised Estimates for Fiscal Year 2025-26 and Budget Estimates for Fiscal Year 2026-27 is given as under:

TABLE 2

SUMMARY OF REVENUE RECEIPTS

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
	I. TAX REVENUE	**14,131,000.000**	**12,983,000.000**	**15,264,000.000**
	FBR Taxes (1+2)	**14,131,000.000**	**12,983,000.000**	**15,264,000.000**
B01	**(1) Direct Taxes**	**6,902,000.000**	**6,431,754.000**	**7,613,000.000**
B011	Taxes on Income	6,811,243.000	6,331,484.000	7,480,521.000
B01501	Ordinary Collection (WWF)	25,740.000	8,453.000	22,318.000
B01502	Contribution under Companies Profit (WPPF)	47,825.000	72,211.000	83,580.000
B017-18	Capital Value Tax	17,192.000	19,606.000	26,581.000
B02	**(2) Indirect Taxes**	**7,229,000.000**	**6,551,246.000**	**7,651,000.000**
B020-22	Customs Duty	1,588,000.000	1,366,047.000	1,651,000.000
B023	Sales Tax	4,753,000.000	4,333,908.000	4,927,000.000
B024-25	Federal Excise Duty	888,000.000	851,291.000	1,073,000.000
	II. NON TAX REVENUE (1+2+3+4)	**5,147,089.506**	**5,093,364.394**	**5,335,598.000**
B03	**(1) Levies and Fees**	**29,789.750**	**37,000.000**	**41,589.000**
B03087	Mobile Handset Levy	12,000.000	13,000.000	14,000.000
B013,14, 16,26-30	Receipts of ICT Administration	17,736.750	23,928.000	27,517.000
B03064	Airport Fee (PAA)	53.000	72.000	72.000
C01	**(2) Income from Property & Enterprises**	**519,331.652**	**480,791.795**	**435,760.004**
C01008	PTA (4G/5G Licences)	22,049.000	24,973.240	27,684.500
C01012	PTA (Surplus)	1,100.000	1,640.000	1,300.000
C01012	Surplus Profit of other Regulatory Authorities	6,239.000	3,386.760	4,735.500
C012	Mark up (Provinces)	95,809.652	93,791.795	100,802.004
C013-18	Mark up (PSEs & Other)	188,000.000	156,000.000	170,851.000
C019	Dividend	206,134.000	201,000.000	130,387.000

contd….

(Rs. In Million)

Object Code		Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
C02	**(3)**	**Receipts from Civil Admn & Other Functions**	**2,450,391.998**	**2,467,763.974**	**1,480,182.863**
C021-24		General Administration	5,841.257	5,179.633	5,887.283
C02211		Surplus Profit of State Bank of Pakistan	2,400,000.000	2,428,364.394	1,435,750.000
C025		Defence Services Receipts	35,442.364	28,000.000	31,473.000
C026		Law and Order Receipts	5,624.680	3,350.403	4,091.047
C027		Community Services Receipts	1,903.739	1,315.421	1,338.671
C028		Social Services Receipts	479.958	454.123	492.862
C029		Social Services Receipts (Misc)	1,100.000	1,100.000	1,150.000
C03	**(4)**	**Miscellaneous Receipts**	**2,147,576.106**	**2,107,808.625**	**3,378,066.133**
C031-35		Economic Services Receipts	34,785.050	65,167.666	72,727.100
C03601		Foreign Grants	2,000.000	6,000.000	2,000.000
C03725		Extraordinary Receipts (UNO)	31,200.000	24,700.000	25,600.000
C037		Extraordinary Receipts (Others)	6,400.488	4,914.024	5,902.968
C037		Grants/Receipts from Provinces under Article-164	-	-	1,035,000.000
C03897		Citizenship, Naturalization & Passport Fee	76,500.000	65,000.000	73,060.000
C038		Other Receipts of Attached Departments	109,008.568	151,730.935	165,883.065
C03901		Petroleum Development Levy	1,468,395.000	1,498,000.000	1,676,509.000
C03902		Natural Gas Development Surcharge	49,437.000	63,000.000	70,814.000
C03905		Royalty on Oil	69,000.000	40,000.000	45,504.000
C03906		Royalty on Gas	138,000.000	85,000.000	95,000.000
C03910		Discount Retained on Local Crude Oil	30,000.000	19,488.000	20,500.000
C03915		Windfall Levy against Crude Oil	20,000.000	16,106.000	17,000.000
C03916		Gas Infrastructure Development Cess	2,400.000	2,000.000	2,248.000
C03917		Petroleum Levy on LPG	5,000.000	3,463.000	3,455.000
C03919		Windfall Levy on Gas	450.000	1,239.000	1,127.000
C03920		Off the Grid (Captive Power Plants) Levy	105,000.000	14,000.000	15,736.000
C03924		Climate Support Levy	-	48,000.000	50,000.000
Total Revenue (Other than FBR)			**5,147,089.506**	**5,093,364.394**	**5,335,598.000**
Total Revenue (including FBR)			**19,278,089.506**	**18,076,364.394**	**20,599,598.000**
Less Prov share in Federal Taxes			8,205,723.051	7,591,797.020	8,848,492.864
Net Federal Revenue Receipts			**11,072,366.455**	**10,484,567.374**	**11,751,105.136**

CHAPTER 3

TAX REVENUE RECEIPTS

3.1 FBR TAXES

3.1.1 FBR collect Federal Revenues under two board categories i.e. Inland Revenues and Customs Duty. Inland Revenues has two main categories namely:

(a). **Direct Taxes,** namely Income Tax, Workers Welfare Fund(WWF), Workers Profit Participation Fund (WPPF) and Capital Value Tax (CVT),

(b). **Indirect Taxes,** namely Sales Tax (ST) and Federal Excise Duty (FED).

The Sales Tax is sub-divided into Sales Tax (Goods) and Sales Tax (Services, ICT only). Customs Duty is by definition an Indirect Tax/Indirect Federal Receipt.The following Table-3 shows the budget and revise revenue estimates for FY 2025-26 and buget estimates for FY 2026-27.

TABLE 3

ESTIMATES OF FBR TAXES

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
B01	Direct Taxes	6,902,000.000	6,431,754.000	7,613,000.000
B023	Sales Tax	4,753,000.000	4,333,908.000	4,927,000.000
B024-25	Federal Excise	888,000.000	851,291.000	1,073,000.000
B020-22	Customs Duty	1,588,000.000	1,366,047.000	1,651,000.000
	Total	**14,131,000.000**	**12,983,000.000**	**15,264,000.000**

3.1.2 Detailed analysis of individual taxes/duties are highlighted below:

3.1.3 DIRECT TAXES

3.1.3.1 The revenue collection of Direct Taxes for July-March 2025-26 stood at Rs.4,637.76 billion with growth of 12.4%. The revised target of Direct Taxes for FY 2025-26 has been estimated at Rs. 6,431.754 billion. The target for FY 2026-27 has been estimated at Rs. 8,037.962 billion.

3.1.3.2 The Workers Welfare Fund (WWF) and Workers Profit Participation Fund (WPPF) are also collected by field formations of Inland Revenue. The revised budget estimates for WWF and WPPF for FY 2025-26 is Rs.8.453 billion and Rs.72.211 billion, respectively, while for CVT it is Rs.19.606 billion.The target of WWF, WPPF and CVT for the FY 2026-27 has been estimated as Rs. 23.564 billion, Rs.88.245 billion and Rs.28.065 billion, respectively.

3.1.3.3 The Budget Estimates and Revised Estimates FY 2025-26 and Budget Estimates for 2026-27, on account of Direct Taxes are tabulated hereunder in Table 4:

TABLE 4

DIRECT TAXES

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
B011	Income Tax	6,811,243.000	6,331,484.000	7,480,521.000
B01501	Ordinary Collection (WWF)	25,740.000	8,453.000	22,318.000
B01502	Contribution under Companies Profit (WPPF)	47,825.000	72,211.000	83,580.000
B017-18	Capital Value Tax (CVT)	17,192.000	19,606.000	26,581.000
	Total	**6,902,000.000**	**6,431,754.000**	**7,613,000.000**

3.1.4 Sales Tax

3.1.4.1 The revenue collection of Sales Tax for July-March FY 2025-26 stood at Rs. 3,104.51 billion as against Rs. 2,860.74 billion in the corresponding period of the last financial year showing an increase of 8.5%. The revised target for FY 2025-26 is estimated at Rs. 4,333.908 billion. The target for FY 2026-27 has been estimated at Rs. 4,927.0 billion. Details are given in table 5:

TABLE 5

SALES TAX

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
B023	**Sales Tax (Goods)**	4,737,688.000	4,316,625.000	4,908,935.000
	Sales Tax (Services) (ICT)	15,312.000	17,283.000	18,065.000
B023	**Total**	**4,753,000.000**	**4,333,908.000**	**4,927,000.000**

3.1.5 Federal Excise Duty

3.1.5.1 The revenue collection of FED for July-March FY 2025-26 remained at Rs. 608.52 billion as against Rs. 537.03 billion in the corresting period of the last financial year showing a growth of 13.3%. The revised budget estimates for FY 2025-26 is projected at Rs. 851.291 billion.The target for FY 2026-27 has been estimated at Rs.1,073.0 billion. Details are given in table 6:

TABLE 6

FEDERAL EXCISE DUTY

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
B024	Beverage & Beverage Concentrate	166,134.000	83,005.000	103,967.000
	Cement	194,365.000	163,648.000	204,977.000
	Cigarettes & Tobacco	169,600.000	136,498.000	170,971.000
	Natural Gas	10,618.000	6,383.000	6,315.000
	POL products	14,217.000	18,271.000	22,886.000
	Imported Goods	110,105.000	157,931.000	197,817.000
	Total Services	163,661.000	234,750.000	294,036.000
	Sub-Total	**828,700.000**	**800,486.000**	**1,000,969.000**
	Other Items	59,300.000	50,805.000	72,031.000
B024	**Gross Total**	**888,000.000**	**851,291.000**	**1,073,000.000**

3.1.6 Customs Duty

3.1.6.1 The revenue collection of Customs Duty for July-March FY 2025-26,stood at Rs.956.07 billion showing an increase of 3.1% as compared to the corresponding period of FY 2024-25.The revised budget estimates for FY 2025-26 is projected at Rs. 1,366.047 billion. The target for FY 2026-27 has been estimated at Rs. 1,651.0 billion.

3.1.6.2 A summary of projection of Customs Duty target including the projection of collection from major revenue spinners during FY 2025-26 and FY 2026-27 is given at Table 7:

TABLE 7

CUSTOMS DUTY

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
B020-22	Vehicles (Non-Railway)	232,115.000	313,288.000	378,748.000
	POL Products	437,472.000	339,346.000	410,252.000
	Iron & Steel	109,382.000	69,667.000	84,223.000
	Machinery Mechanical Appliances	93,866.000	68,706.000	83,062.000
	Electrical Machinery	96,582.000	81,586.000	98,633.000
	Edible Oil	70,944.000	75,277.000	91,006.000
	Plastic Resins etc	72,016.000	51,877.000	62,716.000
	Articles of Iron and Steel	29,914.000	24,414.000	29,516.000
	Paper and Paperboard	40,657.000	29,584.000	35,765.000
	Textile Materials	40,494.000	35,297.000	42,672.000
	Tea & Coffee	43,376.000	34,203.000	41,350.000
	Organic Chemicals	22,632.000	8,329.000	10,069.000
	Dyes and Paints	20,281.000	14,444.000	17,463.000
	Export Development Surcharge (EDS)	32,226.000*	8,714.000**	0.00***
	Misc.Chemical Products	10,647.000	4,180.000	5,054.000
	Staple Fibers	12,021.000	14,005.000	16,932.000
	Others	268,111.000	250,705.000	313,622.000
B020-22	**Total Gross Collection**	**1,632,736.000**	**1,423,622.000**	**1,721,083.000**
	Refund and Rebates	44,736.000	57,575.000	70,083.000
	Net Collection	**1,588,000.000**	**1,366,047.000**	**1,651,000.000**

*EDS has been discontinued vide SRO No.2335(I)/2025 dated 01-12-25

**Actual Collection in this head was made up to November, 2025,after which EDS has been discontinued vide SRO No.2335(I)/2025 dated 01-12-2025

***No revised forecast is applicable for FY 2025-26 and FY 2026-27 as EDS collection discontinued as per SRO No.2335(I)/2025 dated 01-12-2025

CHAPTER 4

NON TAX REVENUE

4.1 **Non-Tax Revenue** represents the recurring income earned by the Federal government from sources other than taxes. Major receipts under this head are "interest receipts" (received on loans extended by the Federal government to provinces, public sector enterprises etc), "dividends" received from public sector entities, "several receipts" from petroleum sector and "profits" earned by various regulatory authorities. Various services provided by the government i.e social services, community services, economic services, defence services etc also yield revenue for the government. Breakdown of Non-Tax Revenue against ministries/divisions, departments, institutions and authorities is given as Annex III. On the basis of functional classification, Non-Tax Recenue falls under four major heads i.e. levies and fees, income from property and enterprises, receipts from civil administration and other functions, and misc receipts of the federal ministries, divisions and departments.

4.2 Summary of Non-Tax Revenue with Budget and Revised Estimates for Fiscal Year 2025-26 and Budget Estimates for Fiscal Year 2026-27 is given below:-

TABLE 8

Summary of Non-Tax Receipts

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
B03	Levies and Fees	29,789.750	37,000.000	41,589.000
C01	Income from Property and Enterprises	519,331.652	480,791.795	435,760.004
C02	Receipts from civil admn and other functions	2,450,391.998	2,467,763.974	1,480,182.863
C03	Miscellaneous Receipts	2,147,576.106	2,107,808.625	3,378,066.133
	TOTAL	**5,147,089.506**	**5,093,364.394**	**5,335,598.000**

4.3 Levies and Fees

4.3.1 Major sources of Levies and Fees comprise the receipts of the Islamabad Capital Territory Administration, Mobile Handset Levy, and Airport Fee.

4.3.2 Receipts of Islamabad Capital Territory Administration

4.3.2.1 A number of levies and fees are collected by the ICT Administration. Receipts included in this category are Motor Vehicle Registration, Token Fee, Stamp Duties, Tax on Hotels, Land Revenue etc. These receipts are collected under various laws.

4.3.3 Mobile Handset Levy

4.3.3.1 Mobile Handset Levy was imposed on import of high-end mobile handsets.

4.3.4 Airport Fee

4.3.4.1 Pakistan Airports Authority collects Airport Fee from passengers for various services offered at the airports at rates notified by the Government from time to time. The airline companies charge Airport Tax at the time of preparation of Air Ticket and deposit the same in the Federal treasury.

4.3.4.2 Budget and Revised Estimates for Fiscal Year 2025-26 and Budget Estimates for 2026-27 on account of Levies and Fees are tabulated below:-

TABLE 9

Levies and Fees

(Rs. In Million)

Object Code		Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
	(A)	**Receipts of Islamabad Capital Territory(ICT)**	**17,736.750**	**23,928.000**	**27,517.000**
B013		Property Tax	380.000	380.000	381.000
B014		Land Revenue (Mutation Fee)	500.000	600.000	732.000
B01601		Ordinary Collection (E.T.O)	90.000	90.000	100.000
B026		Excise Duty (E.T.O)	550.000	715.000	750.000
B02701		Sale of Stamps (DC)	3,000.000	2,700.000	4,000.000
B02731		Sale of Stamps IDP & Copy Branch (DC)	0.400	3.000	4.000
B02732		Court/Regular Fine (DC)	7.800	30.000	40.000
B02735		Fines and Penalities (DC)	4.000	5.000	5.500
B02801		Motor Vehicles Registration Fee	8,000.000	13,500.000	15,000.000
B02802		Motor Vehicles Annual Token Fee	4,500.000	5,000.000	5,500.000
B02812		Vehicles Route Permit Fee	2.000	2.500	2.500
B03021		Education Cess	0.050	0.050	0.050
B03052		Tobacco License Fee	0.500	0.500	0.550
B03053		Real Estate/M.V Dealer License Fee	2.000	1.950	1.400
B03056		Tax on Hotels levied under Finance Act 1965	700.000	900.000	1,000.000
B03087	**(B)**	**Mobile Handset Levy**	**12,000.000**	**13,000.000**	**14,000.000**
B03064	**(C)**	**Airport Fee**	**53.000**	**72.000**	**72.000**
		Total Levies and Fees (A+B+C)	**29,789.750**	**37,000.000**	**41,589.000**

4.4 Income from Property and Enterprises

4.4.1 Income from Property and Enterprises comprises of profits earned by regulatory authorities, Mark-up receipts on loans extended to provinces, AJK, Public Sector Enterprises, Local bodies, etc and dividends paid on Federal government's investment in the share capital of financial and non financial institutions. Revised Estimates for Fiscal Year 2025-26 and Budget Estimates for FY 2026-27 are given as under:-

TABLE 10

Income from Property and Enterprises

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
C01	**Income from Property & Enterprises**			
C010	Total Surplus of Govt Authorities	29,388.000	30,000.000	33,720.000
C012	Total Mark-up (Provinces)	95,809.652	93,791.795	100,802.004
	Mark Up (PSEs & Others)			
C013	Total Mark Up Local Bodies	162,351.023	171,537.644	177,641.487
C014	Total Mark-up (Financial Institutions)	518.797	518.797	499.968
C015	Total Non-Financial Institutions	68,830.416	80,439.577	80,386.829
C016	Total Government Servants	593.475	205.264	228.556
C017	Total AJK & Others	3,811.689	3,710.112	4,990.370
C018	Total Mark-up Receipts (Others)	110,010.000	140,005.000	110,005.000
	Total Mark Up (PSEs & Others)	**346,115.400**	**396,416.394**	**373,752.210**
	Estimated Shortfall	158,115.400	240,416.394	202,901.210
	Net Mark Up (PSEs & Others)	**188,000.000**	**156,000.000**	**170,851.000**
C019	Total - Dividends	206,134.000	201,000.000	130,387.000
C01	**Total Income from Property & Enterprises**	**519,331.652**	**480,791.795**	**435,760.004**

4.4.2 Surplus Profit of PTA and Other Government Authorities

4.4.2.1 Profits earned by the Regulatory Authorities i.e PTA, NEPRA, SECP, PNRA, PEMRA ,OGRA, PQA, DRAP and AOB by way of levy of fees, charges, penalties etc. after settling of their authorized expenses is deposited in the Federal Consolidated Fund. Brief introduction of Regulatory Authorities is given as under and related statistics in Table 11.

4.4.2.2 **Pakistan Telecommunication Authority (PTA)** is mandated to; i) regulate the establishment, operation and maintenance of telecommunication systems and provision of telecommunication services in Pakistan; ii) dispose off applications for the use of radio-frequency spectrum, promote and protect the interests of users of telecommunication services in Pakistan; iii) promote the availability of a wide range of high quality, efficient, cost effective and competitive telecommunication services throughout Pakistan; iv) promote rapid modernization of telecommunication systems and telecommunication services; v) investigate and adjudicate on complaints and other claims made against licensees arising out of alleged contraventions of the provisions of the Act, the rules made and licenses issued thereunder. It also imposes fines and penalties for violations.

4.4.2.3 **National Electric Power Regulatory Authority (NEPRA)** is mandated to develop and pursue a regulatory framework, which ensures the provision of safe, reliable, efficient and affordable electric power to the electricity consumers of Pakistan. It facilitate the transition from a protected monopoly service structure to a competitive environment and maintaining a balance between the interests of the consumers and service providers in unison with the broad economic and social policy objectives of the Government of Pakistan. In order to ensure effective regulatory functions, NEPRA charges different fees at rates notified from time to time for Application & Modification Generation License Fee, Application & Modification Transmission License Fee, Application & Modification Distribution License Fee, Application for the Approval of Competitive Bidding. Besides, NEPRA upfront tariff is also levied like Fees Pertaining to Tariff Standards and Procedures Regulations 2002 i.e Generation Licenses, Transmission Licenses, Distribution Licenses, Consumers, etc.

4.4.2.4 **Pakistan Nuclear Regulatory Authority (PNRA)** is entrusted with the responsibility to control, regulate and supervise all matters related to nuclear safety and radiation protection in Pakistan. It charges Licensing Fee as approved from time to time from nuclear facilities, radiotherapy and nuclear cardiology centres etc.

4.4.2.5 **Pakistan Electronic Media Regulatory Authority (PEMRA)** is required to; i) improve the standards of information, education and entertainment; ii) facilitate the devolution of responsibility and power to the grass roots by improving the access of the people to mass media at the local and community level; and iii) ensure accountability, transparency and good governance by optimization the free flow of information. PEMRA charges Licensing Fee on prescribed rates for FM Radio, Satellite T.V, MMDS, IPTV, Cable TV, DTH, Landing Rights, Temporary Uplinking and Mobile TV.

4.4.2.6 **Oil and Gas Regulatory Authority (OGRA)** has been set up under the Oil and Gas Regulatory Authority Ordinance of March 2002 to; i) foster competition, increase private investment and ownership in the midstream and downstream petroleum industry; ii) protect the public interest while respecting individual rights and provide effective and efficient regulations. In order to implement regulatory framework, OGRA issues Licences to oil marketing companies, gas distribution networks, fertilizer manufacturing plant etc. and charge fees for these services. It also carries out inspections of oil and gas distribution networks and imposes penalties in case of violations.

4.4.2.7 **Drug Regulatory Authority of Pakistan (DRAP)** has been established under the DRAP Act 2012 with a mandate to; i) provide effective coordination and enforcement of the Drug Act,1976; and ii) bring harmony in inter provincial trade and commerce of theraptic goods.The regulatory functions of DRAP include registration and marketing, authorization, inspection, laboratory testing, clinical trials etc. and fee is charged against these services.

4.4.2.8 **Audit Oversight Board (AOB)** is an organization formed under Part IXC of Securities and Exchange Commission of Pakistan Act, 1997. AOB was established in Pakistan to provide oversight to ensure audit quality of Public Interest Companies (PICs). AOB imposes penalities on Audit firms who fail to comply with requirements of SECP Act,1997.

TABLE 11

Surplus of Govt Authorities

(Rs. In Million)

Object Code		Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
		Surplus of Govt Authorities			
	A	**Pakistan Telecommunication Authority**	**23,149.000**	**26,613.240**	**28,984.500**
C01008		PTA (4G/5G)	22,049.000	24,973.240	27,684.500
C01012		PTA Surplus	1,100.000	1,640.000	1,300.000
	B	**Surplus + Profit**	**6,239.000**	**3,386.760**	**4,735.500**
C01012		NEPRA (Surplus)	800.000	884.000	900.000
C01012		SECP (Surplus)	75.000	71.760	75.000
C01012		PNRA (Fines)	1.500	1.500	1.500
C01012		PEMRA (Surplus)	6.000	9.000	8.000
C01012		OGRA (Surplus+Fines)	1,000.000	420.000	400.000
C01012		Port Qasim Authority (Surplus+Fines)	2,000.000	2,000.000	1,000.000
C01012		Drug Regulatory Authority of Pakistan	1,000.000	-	1,000.000
C01012		Public Private Partnership Authority	200.000	-	200.000
C01012		Pakistan Standard Quality Control Authority	1,000.000	-	1,000.000
C01012		Pakistan Engineering Council	150.000	-	150.000
C01012		Audit Oversight Board	6.500	0.500	1.000
C010		**Total Surplus of Govt Authorities**	**29,388.000**	**30,000.000**	**33,720.000**

4.4.3 Mark Up Receipts

4.4.3.1 Federal Government advances loans to Provinces, Government of Azad Jammu & Kashmir, Public Sector Enterprises, Local Bodies and others to assist them in carrying out their development programmes and social initiatives. These loans and advances are of two types, namely; i) Cash Development Loans; and ii) Foreign Re-lent Loans. The former is advanced by the Federal Government out of its own resources whereas the latter is obtained from froeign lenders.

4.4.3.2 Mark up accrued on the loans granted by the Federal Government to provincial governments, local bodies, financial institutions, non-financial institutions, commercial departments and government servants and foreign loans is reflected in this section. The mark up is charged in accordance with the terms and conditions of each loan agreement.

4.4.3.3 Unless specified otherwise, every loan other than foreign loan advanced by the Federal Government to the provincial governments is repayable over a period of 25 years. Moratorium of 5 years is allowed on recovery of principal. Simple mark up is realized at a rate determined annually by the Finance Division, as per actual borrowing cost of the Federal Government.

4.4.3.4 Federal Government also advances loans to the Government servants for house building and for the purchase of transport etc. These advances are governed by the rules as specified by Finance Division from time to time.

4.4.3.5 Detail of statistics of Mark-up is given in Tables 12-19

TABLE 12
Mark Up Receipts
(Provinces)

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
	Punjab	**42,475.018**	**43,492.075**	**42,222.831**
C01201	Mark-up Cash Loans	125.745	49.250	-
C01205	Mark-up Foreign Loans	42,349.273	43,442.825	42,222.831
	Sindh	**31,665.061**	**31,380.723**	**36,149.325**
C01202	Mark-up Cash Loans	1,354.726	1,354.726	1,191.719
C01206	Mark-up Foreign Loans	30,310.335	30,025.997	34,957.606
	Khyber Pakhtunkhwa	**19,762.810**	**17,236.346**	**20,428.234**
C01203	Mark-up Cash Loans	-	-	-
C01207	Mark-up Foreign Loans	19,762.810	17,236.346	20,428.234
	Balochistan	**1,906.763**	**1,682.651**	**2,001.614**
C01204	Mark-up Cash Loans	433.336	433.336	422.515
C01208	Mark-up Foreign Loans	1,473.427	1,249.315	1,579.099
C012	**Total Mark-up (Provinces)**	**95,809.652**	**93,791.795**	**100,802.004**

Loan-Wise Break Up

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
	Mark Up - Cash Loans	**1,913.807**	**1,837.312**	**1,614.234**
C01201	Punjab	125.745	49.250	-
C01202	Sindh	1,354.726	1,354.726	1,191.719
C01203	Khyber Pakhtukhwa	-	-	-
C01204	Balochistan	433.336	433.336	422.515
	Mark Up - Foreign Loans	**93,895.845**	**91,954.483**	**99,187.770**
C01205	Punjab	42,349.273	43,442.825	42,222.831
C01206	Sindh	30,310.335	30,025.997	34,957.606
C01207	Khyber Pakhtoonkhwa	19,762.810	17,236.346	20,428.234
C01208	Balochistan	1,473.427	1,249.315	1,579.099
C012	**Total Mark-up (Provinces)**	**95,809.652**	**93,791.795**	**100,802.004**

TABLE 13

Mark Up Receipts (Local Bodies)

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
	Mark Up (Local Bodies)			
	Mark Up - Cash Loans (A)	**107,100.392**	**116,027.783**	**127,641.874**
C01399	PBC	288.387	560.471	655.723
C01399	NHA	80,689.421	80,689.421	88,890.371
C01399	PIAHCL	12,129.585	20,239.985	23,727.128
C01399	CDA	300.903	300.903	288.929
C01399	Saindak Metal Ltd	2,364.033	2,364.033	2,259.226
C01399	Pakistan Machine Tool Factory	51.500	51.500	51.500
C01399	State Engineering Corporation	5.263	11.028	12.117
C01399	Heavy Mechanical Complex Taxila	31.524	31.524	30.443
C01399	Heavy Electric Company	10.296	10.296	10.296
C01399	Lahore Garment City Lahore	96.596	96.596	96.596
C01399	Pakistan Engineering Company	186.056	164.171	164.171
C01399	Printing Corporation of Pakistan	44.658	44.690	43.327
C01399	Pakistan Steel Mills	10,902.170	11,463.165	11,412.047
	Mark Up - Foreign Loans (B)	**55,250.631**	**55,509.861**	**49,999.613**
C01399	GIK Institute	0.429	0.427	0.305
C01311	Karachi Port Trust	1,561.073	1,507.243	1,443.256
C01324	PAEC	6,056.824	5,902.860	4,599.721
C01399	SKMT	0.581	0.578	0.332
C01330	NHA	44,588.978	44,823.812	40,723.333
C01399	PPAF	25.685	25.685	16.757
C01399	NEPRA	1.651	1.651	1.531
C01399	TEVTA	4.380	4.380	0.876
C01517	OGRA	1.884	1.884	1.747
C01399	SSGC	0.805	0.805	0.730
C01399	Gwadar Port Authority	688.752	688.752	688.752
C01399	SUPARCO	2,125.410	2,357.605	2,349.086
C01399	SCO	194.179	194.179	173.187
C013	**Total Mark Up Local Bodies (A+B)**	**162,351.023**	**171,537.644**	**177,641.487**

TABLE 14
Mark Up Receipts
(Financial Institutions)

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
	Mark up Foreign Loans			
C01499	PMRC	518.797	518.797	499.968
C014	**Total Mark-up (Financial Institutions)**	**518.797**	**518.797**	**499.968**

TABLE 15
Mark Up Receipts
(Non-Financial Institutions)

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
	(I) Power Sector	**68,741.646**	**80,351.353**	**80,361.221**
	Mark-up Cash Loans (A)	**22,333.126**	**23,291.119**	**23,877.967**
C01501	WAPDA (water wing)	514.247	514.247	501.591
C01502	WAPDA (power wing)	7,829.800	7,829.800	7,532.272
C01599	TESCO	0.809	0.809	0.180
C0150A	QESCO	2,492.089	2,491.881	2,479.836
C01599	MEPCO	84.045	84.045	80.272
C0150B	GENCO-I	4,536.703	4,300.369	4,300.369
C0150B	GENCO-II	820.719	820.719	779.642
C0150B	GENCO-IIII	159.559	159.559	145.678
C0150B	GENCO-IV	77.331	77.331	77.331
C0150C	NTDC	3,131.240	4,316.820	5,193.780
C01599	NJHP	1,972.522	1,972.522	1,883.858
C01730	PESCO	714.062	723.017	903.158
	Mark up-Foreign Loans (B)	**46,408.520**	**57,060.234**	**56,483.254**
C01530	WAPDA (power wing)	14,166.755	24,190.270	24,244.542
C01599	Jamshoro Power Company Ltd	9,182.374	9,827.519	10,467.810
C01599	LESCO	208.746	208.746	190.242
C01599	NTDC	15,248.022	15,207.839	15,225.038
C01599	IESCO	1,005.580	1,005.436	946.594
C01599	HESCO	218.591	218.591	193.761
C01599	PESCO	244.500	243.847	222.239
C01599	QESCO	481.064	481.064	438.853
C01599	GEPCO	376.064	398.563	342.821
C01599	FESCO	223.164	223.164	202.115
C01599	MEPCO	364.161	365.696	336.827
C01599	PEPCO	43.105	43.105	40.279
C01599	NJHP	4,646.394	4,646.394	3,632.133

contd…

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
	(II) Autonomous Bodies/Corporations	**88.770**	**88.224**	**25.608**
	Mark up Foreign Loans	**88.770**	**88.224**	**25.608**
C01527	Pakistan Railways	88.770	88.224	25.608
C01599	Korangi Fish Harbour Authority	-	-	-
C015	**Total Non-Financial Institutions (I+II)**	**68,830.416**	**80,439.577**	**80,386.829**

TABLE 16
Mark Up Receipts
(Government Servants)

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
C016	**Government Servants**			
C01605	Cantt/Garrison Educational Institutions	4.737	4.977	5.226
C01605	Office of the AGPR, Isb	256.333	-	-
C01605	AGPR sub-office, Lahore	99.512	-	-
C01605	AGPR sub-office, Karachi	147.055	63.194	69.514
C01605	AGPR sub-office, Peshawar	11.224	14.523	15.249
C01605	AGPR sub-office, Quetta	7.019	7.770	8.158
C01605	AGPR sub-office, Gilgit	31.828	69.574	72.357
C01605	Defence	18.080	27.952	39.134
C01605	Military Accountant General, Rawalpindi	4.413	5.604	8.400
C01605	Pakistan Post Office Department	4.842	4.358	3.922
C01605	CAO (Ministry of Foreign Affairs)	1.240	1.670	1.837
C01605	Pakistan Mint	0.964	0.992	1.726
C01605	Central Dte of National Savings	5.438	4.650	3.033
C01605	Geological Survey of Pakistan	-	-	-
C01605	National Tariff Commission	0.790	-	-
C016	**Total Government Servants**	**593.475**	**205.264**	**228.556**

TABLE 17

Mark Up Receipts
(AJK & Others)

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
	Mark up - Cash Loans (A)	**2,089.035**	**1,972.408**	**3,372.584**
	Ways & Means Advances to Provinces, AJK/Special Areas	-	-	-
C01701	Government of AJ&K	2,089.035	1,972.408	3,372.584
	Mark up - Foreign Loans (B)	**1,722.654**	**1,737.704**	**1,617.786**
C01702	Government of AJ&K	1,466.014	1,486.386	1,418.778
C01709	Government of GB	150.065	148.418	153.333
C01799	Guarantee Fee on Foreign Loans (EAD)	106.575	102.900	45.675
C017	**Total AJK & Others (A+B)**	**3,811.689**	**3,710.112**	**4,990.370**

TABLE 18

Mark Up Receipts (Others)

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
	Mark up - Cash Loans			
C01801	Pakistan Post Office Department	10.000	5.000	5.000
C01823	Mark up (others)	110,000.000	140,000.000	110,000.000
C018	**Total Mark-up Receipts (Others)**	**110,010.000**	**140,005.000**	**110,005.000**

TABLE 19

Summary of Mark Up (Provinces, PSEs & Others)

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
	Total Mark up Cash Loans (PSEs & Others)	**242,126.028**	**281,501.574**	**265,125.981**
	Total Mark up Foreign Loans (PSEs & Others)	**103,989.372**	**114,914.820**	**108,626.229**
C012	**Total Mark-up (Provinces)**	**95,809.652**	**93,791.795**	**100,802.004**
C013	Total Local Bodies	162,351.023	171,537.644	177,641.487
C014	Total Financial Institutions	518.797	518.797	499.968
C015	Total Non-Financial Institutions	68,830.416	80,439.577	80,386.829
C016	Total Government Servants	593.475	205.264	228.556
C017	Total AJK & Others (A+B+C)	3,811.689	3,710.112	4,990.370
C018	Total Mark-up Receipts (Others)	110,010.000	140,005.000	110,005.000
	Total Mark up (PSEs & Others)	**346,115.400**	**396,416.394**	**373,752.210**
	Estimated Shortfall	158,115.400	240,416.394	202,901.210
	Net Total (PSEs & Others)	**188,000.000**	**156,000.000**	**170,851.000**
C012-018	**Grand Total (Mark-up)**	**283,809.652**	**249,791.795**	**271,653.004**

4.4.4 Dividends on Government Investments

4.4.4.1 Dividends represent return on Federal Government's investment in the share capital of financial and non-financial institutions. The receipt of dividends varies from year-to-year depending upon profits earned by these entities.

4.4.4.2 The details of the estimates are given in table below:

TABLE 20

DIVIDENDS

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
C01901	**Financial Institutions (A)**	**2,275.000**	**76,528.850**	**1,719.125**
C01901	National Investment Trust	350.000	250.000	350.000
C01901	NBP	75.000	276.350	300.000
C01901	Pak Oman Investment Co	300.000	307.500	169.125
C01901	Pak Brunei Investment Co	450.000	150.000	150.000
C01901	Pak Iran Joint Investment Co	350.000	125.000	150.000
C01901	Pak-China Investment Co	150.000	-	150.000
C01901	Pakistan Development Fund Ltd	-	75,000.000	-
C01901	Exim Bank	150.000	150.000	150.000
C01901	Pakistan Mortagage Refinance Co. Ltd	450.000	270.000	300.000
C01902	**Non-Financial Institutions (B)**	**203,859.000**	**124,471.150**	**128,667.875**
C01902	Pakistan Petroleum Limited	42,995.000	16,663.643	16,000.000
C01902	Mari Energies Limited	3,572.781	5,207.196	5,069.875
C01902	Pakistan State Oil	1,500.000	1,055.041	1,500.000
C01902	Pak Arab Refinery	37,051.000	19,928.400	20,000.000
C01902	SNGPL	2,500.000	602.794	700.000
C01902	SSGCL	-	234.234	250.000
C01902	GHPL	9,000.000	5,000.000	7,000.000
C01902	OGDCL	94,489.313	58,000.000	60,000.000
C01902	PMDC	400.000	400.000	1,200.000
C01902	SLIC	2,200.000	6,200.000	3,500.000
C01902	NIC	800.000	800.000	1,000.000
C01902	Pak Re-Insurance Corporation	944.472	459.000	800.000
C01902	Fauji Fertilizer Co.Ltd	277.323	269.000	300.000
C01902	National Power Park Management Co	-	3,918.919	4,200.000
C01902	PIDC	100.000	100.000	150.000
C01902	Pakistan National Shipping Corp	4,625.348	4,857.000	5,000.000
C01902	NESPAK	80.000	80.000	80.000
C01902	PTCL	2,000.000	-	1,000.000
C01902	NFC	250.000	250.000	300.000
C01902	NTDC	464.000	-	-
C01902	Trading Corporation of Pakistan	500.000	428.934	600.000
C01902	Tourism Promotion Services	3.763	6.500	7.000
C01902	PERAC	6.000	10.489	11.000
C01902	PASSCO	100.000	-	-
C019	**Total - Dividends (A+B)**	**206,134.000**	**201,000.000**	**130,387.000**

4.5 Receipts from Civil Administration and Other Functions

4.5.1 These receipts comprise of General Administration Receipts, Defence Services Receipts, Law and Order Receipts, Community Services Receipts and Social Services Receipts. Revised Estimates 2025-26 and Budget Estimates 2026-27 are given below:

TABLE 21

Receipts from Civil Administration and Other Functions

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
C02	**Receipts from Civil Administration and Other Functions**			
C021	Total Receipt from Civil Adminstration	268.887	223.505	250.000
C022	Total General Admn. Receipts - Fiscal Admn	2,401,270.270	2,429,599.652	1,436,985.213
C023	Total Economic Regulations	4,300.000	3,700.000	4,400.000
C024	Total General Admn. Statistics	2.100	20.870	2.070
C025	Total Defence Services Effective	35,442.364	28,000.000	31,473.000
C026	Total Law and Order Receipts	5,624.680	3,350.403	4,091.047
C027	Total Community Services Receipts	1,903.739	1,315.421	1,338.671
C028	Total Social Services	479.958	454.123	492.862
C029	Total Social Services Miscellaneous	1,100.000	1,100.000	1,150.000
C02	**Total Receipts from Civil Administration and Other Functions**	**2,450,391.998**	**2,467,763.974**	**1,480,182.863**

4.5.2 General Administration Receipts

4.5.3 Organs of State

4.5.3.1 These receipts are realized on account of fees received from the candidates appearing in various competitive examinations conducted by Federal Public Service Commission (FPSC) and receipts of Election Commision of Pakistan under Elections Act, 2017. Estimates of receipts on this account are given below:-

TABLE 22

Receipt from Civil Adminstration- Organs of State

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
	Receipt from Civil Adminstration			
C021	**Organs of State**			
C02101	Organs of State - Examination Fee realized by Federal Public Service Commission (FPSC)	200.000	180.000	200.000
C02166	Receipts of Election Commission of Pakistan under Election Act, 2017	68.887	43.505	50.000
C021	**Total Receipts from Civil Adminstration**	**268.887**	**223.505**	**250.000**

4.5.4 Fiscal Administration

4.5.4.1 **Audit Fee-**The department of the Auditor General of Pakistan charges fee from autonomous bodies/corporations etc. which do not fall within its normal audit jurisdiction, for auditing their accounts.

4.5.4.2 **State Bank of Pakistan Receipts-** The surplus profit of the State Bank of Pakistan is transferred to the Federal Government in the light of Section 42 SBP (Amendment) Act, 2022.

4.5.4.3 **Pakistan Mint Receipts -** Pakistan Mint's receipts are mainly from the disposal of dross & scrap and from minting of medals for defence services, sports and academic institutions etc.

4.5.4.4 **Pension and Gratuity Contribution -** These receipts pertain to pension and gratuity contributions by the borrowing departments in respect of officials serving on deputation basis. The estimates of receipts from fiscal administration are given below:

TABLE 23

General Administration Receipt - Fiscal Adminstration

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
	General Administration. Receipts			
C022	**Fiscal Administration - Audit (A)**	**1,270.270**	**1,235.258**	**1,235.213**
C02204	Receipts of AGP office (Audit Other)	0.050	0.062	0.005
C02205	Collection of Payment for service rendered (AGP)	-	0.016	0.008
C02206	Audit Other (AGP)	0.220	0.180	0.200
C022	**Fiscal Administration - Currency (B)**	**2,400,000.000**	**2,428,364.394**	**1,435,750.000**
C02211	State Bank of Pakistan Profit	2,400,000.000	2,428,364.394	1,435,750.000
C022	**Fiscal Administration - Mint**			
C02233	Pakistan Mint (Assay Account)	200.000	200.000	200.000
C022	**Fiscal Administration in Aid of Superannuation**			
C02241	Contribution of Pension (CGA)	10.000	5.000	5.000
C02241	Contribution of Pension and Gratuities (Federal)	1,000.000	1,000.000	1,000.000
C02244	Contribution to GPf (PPOD)	60.000	30.000	30.000
C022	**Total General Administration Receipts (A+B)**	**2,401,270.270**	**2,429,599.652**	**1,436,985.213**

4.5.5 Economic Regulations

4.5.5.1 The receipts on this account largely comprise of insurance fee realized under Insurance Ordinance, 2000. The estimates are given below:

TABLE 24

General Administration Receipt - Economic Regulations

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
	Economic Regulations			
C02302	Fees realized under Insurance Act 1938/ (SECP)	3,600.000	2,200.000	2,600.000
C02308	Receipts under Anti Dumping Duties Ordinance, 2000 (Commerce Division)	700.000	1,500.000	1,800.000
C023	**Total Economic Regulations**	**4,300.000**	**3,700.000**	**4,400.000**

TABLE 25

General Administration Receipt Economic Statistics

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
	General Administration. Statistics			
C02401	Sale of Census Publication (MoPD & S I)	1.200	20.000	1.200
C02470	Sale of data Misc. Receipts (Others) (MoPD & S I)	0.900	0.870	0.870
C024	**Total General Administration Statistics**	**2.100**	**20.870**	**2.070**
C021-24	**Grand Total Gen Admn (Excl SBP Profit)**	**5,841.257**	**5,179.633**	**5,887.283**

4.5.6 Defence Services Receipts

4.5.6.1 These receipts are realized mainly on account of dues from civil agencies, sale & auction of obsolete stores and charges realized on account of use of army aviation facilities, hospital stoppages roll and receipt of Govt. share out of the fees paid by civil patients treated in Military Hospitals etc.

4.5.6.2 The estimates of defence receipts are given below :-

TABLE 26

Defence Services Receipts

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
	Defence Services Effective			
C02520	Effective (MOD+Defence Production Division)	31,857.850	25,500.000	28,473.000
C02520	Hospital Stoppage (Defence Division)	3,584.514	2,500.000	3,000.000
C025	**Total Defence Services Effective**	**35,442.364**	**28,000.000**	**31,473.000**

4.5.7 Law and Order Receipts

4.5.7.1 These receipts represent the proceeds from fines imposed by Insurance Appellate Tribunals, Federal Services Tribunals, Income Tax Tribunals, Drug Courts and Special Judges under the administrative control of Law and Justice Division. These also include fines, fees and recoveries of the Supreme Court of Pakistan, Civil Armed Forces and Frontier Watch & Ward. The fees realized on account of issuance and renewal of arms licenses by the Ministry of Interior & Narcotics Control are also reflected under this classification.The estimates of receipts from law and order are given as under:

TABLE 27

Law and Order Receipts

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
	Law and Order Receipts			
C02604	General Fees, Fines & Forfeitures (Justice Law Courts)	380.000	200.000	250.000
C02604	General Fees, Fines & Forfeitures (Federal Shariat Court)	0.200	0.100	0.050
C02613	Others (FST)	0.100	0.498	0.745
C02615	Medical Tribunal Fee (Medical Tribunal Islamabad)	0.150	0.025	0.030
	Frontier Watch and Ward			
C02621	Frontier Constabulary & Militia Receipts (MOI)	450.000	260.000	260.000
C02624	Recoveries of overpayments (CAF)	403.050	117.495	130.222
C02625	Others (ICT)	6.930	10.830	11.000
C02635	Receipts under Arms Act (MOI)	800.000	500.000	880.000
C02637	Receipts of Motor Driving Licenses (ICT)	2,000.000	1,500.000	1,800.000
C02637	Motor Driving License (NHMP)	34.000	38.000	40.000
C02638	Traffic Fines (ICT)	1,500.000	600.000	650.000
C02641	Collection of payment for services rendered	20.000	12.000	12.000
C02647	Fines and Penalties (CAF, Interior)	3.250	0.625	7.625
C02648	Recoveries of Over Payments (CAF, Interior)	5.000	1.830	8.830
C02650	Others	22.000	109.000	40.545
C026	**Total Law and Order Receipts**	**5,624.680**	**3,350.403**	**4,091.047**

4.5.8 Community Services Receipts

4.5.8.1 The receipts under community services comprise of rent of government buildings, land, guest houses, hostels and sale proceeds of material of demolished buildings. These receipts are realized by Ministry of Housing and Works, Ministry of National Health Services Regulations and Coordination, and Ministry of Interior and Narcotics Control (Frontier Corps). The receipts realized by Survey of Pakistan for its services and supply of maps are also included here. Details of the estimates are given below:-

TABLE 28

Community Services Receipts

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
	Community Services Receipts			
C02701	Building Rent (ICT)	7.000	6.000	7.059
C02701	Building Rent (AGPR)	0.200	-	-
C02701	Building Rent (CGA)	1.700	-	-
C02701	Building Rent by NLP (Heritage Div)	-	-	4.406
C02701	Rent of Govt Buildings realized by Estate Office	1,260.000	962.000	1,000.000
C02701	Housing & Works (Ground Rent Section)	165.000	160.000	160.000
C02701	Rent of Govt Buildings realized by H&W Div	115.000	18.865	-
C02701	Building Rent (Met. Deptt) (Defence Division)	3.000	0.100	0.100
C02701	Building Rent (AGP)	8.827	8.455	9.025
C02701	Building Rent of PAEC (Hostel Charges)	32.000	16.000	17.000
C02705	Collection of Payment for Services Rendered (Met Deptt) (Defence Division)	0.200	0.200	0.200
C02706	Others - (Met. Deptt) (Defence Division)	0.050	0.800	0.800
C02706	Other Receipts of H&W Div (including GRS)	160.500	14.375	-
C02714	Recoveries of overpayments (AGP)	0.212	-	0.105
C02716	Others - Construction Technology Training Institute (CTTI)	15.300	12.300	12.900

contd….

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
C027	**Public Health**			
C02721	Sale proceeds of sera and vaccines (NHSR&C)	6.650	-	-
C02725	Collection of payments for services rendered by NHSR&C	57.600	64.250	70.000
C027	**Science Research and Survey**			
C02731	Survey of Pakistan (Defence Division)	35.000	35.000	40.000
C02734	Other - Met. Data Sale Charges, Lahore, Karachi	35.500	17.076	17.076
C027	**Total Community Services Receipts**	**1,903.739**	**1,315.421**	**1,338.671**

4.5.9 Social Services Receipts

4.5.9.1 The receipts under this head are realized on account of fees charged from students of the educational institutions of various Ministries and Divisions. The entry fee for historical places and archeological sites is collected by National Heritage & Culture Division. The charges for medical services are realized by the Federal Government hospitals and health establishments. The estimates are given in the following table:

TABLE 29

Social Services Receipt

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
	Social Services			
C02817	Receipts from Museums (Heritage Div)	0.290	0.290	0.350
C02817	Receipts from Museums (NMP Isbd)	-	0.300	0.350
C02818	Education Fees from Schools & Colleges (MoFE&PT)	155.000	165.924	168.602
C02818	Education Fees from Schools and Colleges (Defence Div)	110.000	78.501	85.000
C02818	Education Others NDU (Cabinet Division)	0.005	0.005	0.005
C02818	Education Others NAP (Cabinet Division)	0.150	0.150	0.150
C02824	Receipts from Libraries (NLPD)	3.000	3.000	3.000
	Health			
C02855	Hospital Receipts-PIMS (MoNHSR&C)	6.000	6.000	6.790
C02856	Recoveries of Diet Charges -PIMS (MoNHSR&C)	3.000	3.000	3.400
C02857	Rooms Rent -PIMS (MoNHSR&C)	15.000	15.000	16.990
C02858	Govt. share fees realized by doctors from patient (PIMS)	160.000	160.000	181.180
C02845	NIRM (MoNHSR&C)	8.000	-	-
C02855	Sale of outdoor Tickets	-	0.500	0.550
C02856	Recoveries of diet charges	-	0.400	0.450
C02857	Health Room Rent	-	5.500	6.000
C02858	Government share of fees realized by doctors		0.040	0.045
C02860	Sale of Medicines and Vaccines (MoNHSR&C)	7.500	3.500	5.000
C02875	Receipts of Health Establishments (MoNHSR&C)	12.013	12.013	15.000
C028	**Total Social Services**	**479.958**	**454.123**	**492.862**

4.5.10 Social Services Misc Receipts

4.5.10.1 Under Social Services Miscellaneous Head, the Emigration Fee deposited by Pakistani workers working abroad in terms of Emigration Ordinance, 1979 is reflected. The receipts of OP&HR Division on account of registration of overseas employment agencies and deposits by individuals for protection of their visas are also collected under this head. The details are given in the following table:

TABLE 30

Social Services Miscellanenous Receipts

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
	Social Services Miscelaneous			
C02906	Registration and other fees Pakistanis working abroad (MoOP&HRD)	1,100.000	1,100.000	1,150.000
C029	**Total Social Services Miscelaneous**	**1,100.000**	**1,100.000**	**1,150.000**

4.6 Miscellaneous Receipts

4.6.1 Miscellaneous receipts comprise of (i) Economic Services Receipts (ii) Extraordinary Receipts (iii) Others Receipts. A brief description of these receipts is given in the following table:

TABLE 31

Miscellaneous Receipts

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
C03	**Miscellaneous Receipts**			
C031	Total Economic Services Receipts Food & Agriculture	1,215.900	1,203.850	1,204.600
C032	Total Economic Services Receipts-Fisheries & Animal Husbandry	772.100	780.100	877.100
C035	Total Economic Services Receipts-Others	32,797.050	63,183.716	70,645.400
C036	Total Foreign Grants	2,000.000	6,000.000	2,000.000
C037	Total Extraordinary Receipts	37,600.488	29,614.024	1,066,502.968
C038	Total Passport and Visa Fees	76,500.000	65,000.000	73,060.000
C038	Total Other Receipts	109,008.568	151,730.935	165,883.065
C039	**Total Receipts from Oil and Gas Sector**	1,887,682.000	1,790,296.000	1,997,893.000
C03	**Total Miscellaneous Receipts**	**2,147,576.106**	**2,107,808.625**	**3,378,066.133**

4.6.2 Economic Services Receipts

4.6.2.1 Economic Services Receipts comprise of Food & Agricultural, Fisheries & Animal Husbandry and Other receipts. A brief description of these receipts is given in the following paragraphs and related statistics are given in Tables 32-34:

4.6.2.2 **Food and Agricultural Receipts** are mainly realized on account of fee for plant protection services and fee associated with registration, enlisting and renewal of seed varieties by National Food Security and Research Division.

TABLE 32

Economic Services Receipts - (Food & Agriculture Receipts)

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
C031	**Economic Services Receipts Food & Agriculture**			
C03101	Food Department (ICT)	1.200	1.600	2.000
C03116	Agriculture Receipts (ICT)	0.500	0.500	0.500
C03123	Plant Protection services (MoNFS&R)	1,200.000	1,200.000	1,200.000
C03124	Receipts from soil conservation & Operations (ICT)	0.700	0.550	0.600
C03138	Registration fee-seed industry (MoNFS&R)	4.500	-	-
C03139	Enlisting fee-seed industry (MoNFS&R)	5.000	-	-
C03140	Renewal fee-seed industry (MoNFS&R)	2.500	-	-
C03142	Receipts from Plant Breeders Right (MoNFS&R)	1.500	1.200	1.500
C031	**Total Economic Services Receipts Food & Agriculture**	**1,215.900**	**1,203.850**	**1,204.600**

4.6.2.3 **Fisheries & Animal Husbandry Receipts** are mainly realized on account of quarantine fee on animal exports/imports by National Food Security & Research Division.

TABLE 33

Economic Services Receipts-(Fisheries & Animal Husbandry)

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
C032	**Economic Services Receipts-Fisheries & Animal Husbandry**			
C03201	Ordinary Receipts (ICT)	200.000	200.000	305.000
C03201	Ordinary Receipts (Marine Fisheries Deptt)	250.000	250.000	260.000
C03205	Receipts of Pakistan Maritime Security Agency (Defence Div)	1.000	-	-
C03227	Insemination Fees (ICT)	0.100	0.100	0.100
C03231	Others-Receipts of Animal Quarantine Deptt (MoNFS&R)	300.000	300.000	280.000
C03231	Husbadry Graduates Students, Faculty Registration, Inspection Fee (MoNFS&R)-	21.000	30.000	32.000
C032	**Total Economic Services Receipts-Fisheries & Animal Husbandry**	**772.100**	**780.100**	**877.100**

4.6.2.4 **Receipts from Explosive Department** pertain to the fee charged by the Department of Explosives for granting licenses to the firms dealing in explosives. The receipts of Explosive Department are charged for industrial safety.

4.6.2.5 Receipts from Lighthouses and Lightships comprise of :-

(i) Examination fee, survey and registration fees realized by the Mercantile Marine Department, Karachi,

(ii) Cargo shipping and discharging fees from the shipping companies,

(iii) Fines realized from seamen for offences committed by them,

(iv) Fees realized from cadets under training in the Mercantile Marine Academy, Karachi, Seamen's Training Centre, Karachi and,

(v) Lighthouse dues realized from the shipping companies operating on the coasts of Pakistan. These receipts are shown under transportation and communication heads.

4.6.2.6 **Receipts from Post Office** mail operation pertain to services charges against the domestic and international mail services.These not only inlude the delivery of ordinary letters and parcels but also value added services like Express Mail Service(EMS) and Cash on Delvery(COD).

4.6.2.7 **Receipts from NEV Adoption Levy** is collected through Federal Board of Revnue (FBR). A levy on first sale of locally manufactured and imported (weather old or new) two and three wheeler internal combustion engine vehicles @1%,four wheelers up to 1300 CC-1800 CC @3% and buses & trucks @1% could result in additional estimated revenue of Rs.122 billion for the policy period.

TABLE 34

Economic Services Receipts-Others

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
C035	**Economic Services Receipts- Others**			
C03505	Lease Extension Bonus (Petroleum Division)	5,000.000	-	100.000
C0350E	Wellhead Value Receipts & License Rent (Petroleum Division)	1,250.000	30,087.000	33,585.000
C0350D	NEV Adoption Levy (M I & P)	10,000.000	20,000.000	22,481.000
C03506	Industrial Safety- Explosives Department (Petroleum Division)	950.000	750.000	950.000
C03512	Sale of other Government Publications (UDB), (Heritage Div)	0.750	0.750	0.800
C03518	Cost of tender documents(PAEC)	1.500	2.000	2.000
C03545	Excise Duty on Minerals under Partnership Act (ICT)	0.800	3.000	3.500
C03560	Survey Fees-Mercantile Marine Department Karachi (MMD)	42.000	34.000	50.000
C03562	Fees for the Registration of Vessels (MMD)	1.000	0.050	0.100
C03561	Fees for the Engagement and Discharges - Seamen's (GSO,Karachi)	13.000	13.000	20.000
C03565	Registration and other Fees (MMD)	10.000	6.000	10.000
C03567	Others Fees (MMD)	20.000	29.000	35.000
C03565	Registration and other Fees (PMA)	8.000	6.500	8.000
C03571	Lighthouses & Lightships Deptt,Karachi (MMD)	2,500.000	752.416	1,400.000
C03581	Post Office Mail Operation	7,800.000	7,322.000	7,709.000
C03582	Others (Post Office Receipts)	420.000	285.000	304.000
C03586	Commision on Money Transfer	333.000	270.000	290.000
C03587	Net Receipts from Other Postal Administrations	900.000	900.000	900.000
C03588	Agency Receipts	3,547.000	2,723.000	2,797.000
C035	**Total Economic Services Receipts-Others**	**32,797.050**	**63,183.716**	**70,645.400**

TABLE 35

Foreign Grants

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
C036	**Foreign Grants**			
C03601	Foreign Grants - Development Grants from Foreign Governments	2,000.000	6,000.000	2,000.000
C036	**Total Foreign Grants**	**2,000.000**	**6,000.000**	**2,000.000**

4.6.3 Extraordinary Receipts

4.6.3.1 These receipts are realized by different Ministries, Divisions and Departments. The brief introduction of the main regular receipts under these heads are given as under with a relevant statistics in Tables 36

4.6.3.2 **Kartarpur Corridor** service charges are collected from Pilgrims in lieu of services.

4.6.3.3 **National Database and Registration Authority (NADRA)** is responsible for the development and establishment of an improved and modernized system of registration in the country through appropriate means including technologically advanced,effective and efficient means like computerization,automation,creation of data base and related facilities and services.It charges fee for providing services to the public. NADRA is required to remit any surplus receipt over the actual expenditure in a year after payment of tax.

4.6.3.4 **Pakistan Civil Aviation Authority (PCAA)** is responsible for the regulation and control of civil aviation activities in the country. The authority is also responsible for the development of infrastructure for promotion of safe, efficient, adequate, economical and properly coordinated civil air transport service. The authority charges licensing fee, service charges etc. in lieu of provision of different services to the public.

4.6.3.5 The major portion of receipts comes from **United Nations (UN)** in lieu of services rendered by Pakistani troops taking part in various peace keeping operations worldwide.The other receipts are generated by various staff welfare initiatives and accreditation services.

4.6.3.6 The Budget Estimates & Revised Estimates for the FY 2025-26 and Budget Estimates for FY 2026-27 are given in Table below.

TABLE 36

Extraordinary Receipts

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
C037	**Extraordinary Receipts(A)**	**6,400.488**	**4,914.024**	**5,902.968**
C03706	Sale of Other Government Assets (Federal Shariat Court)	0.200	4.600	0.800
C03707	Cost of ID/Penalities (PAEC)	0.005	0.005	0.005
C03727	Recovery of Monetized Value (AGP)	0.005	8.419	0.163
C037	**Grants/Receipts from Provivces (B)**	**-**	**-**	**1,035,000.000**
C03731	Grants/receipts from Provinces under Article 164-Balochistan	-	-	58,626.600
C03732	Grants/receipts from Provinces under Article 164-KPK	-	-	157,018.800
C03733	Grants/receipts from Provinces under Article 164-Punjab	-	-	555,687.600
C03734	Grants/receipts from Provinces under Article 164-Sindh	-	-	263,667.000
C03743	Fee collected by Staff Welfare Organizations (Estab Division)	65.000	64.000	65.000
C03744	Fee Collected by Pak. National Accreditation Council (M/o Science & Technology)	35.000	37.000	37.000
C03747	Service Charges from Indian Pilgrims using Kartarpur (M/o Religious Affairs & I.H)	700.278	-	-
C03761	Surplus Profit of NADRA	4,800.000	4,800.000	5,000.000
C03762	Surplus Profit of Pakistan Civil Aviation Authority	800.000	-	800.000
C037	**Other Recipts (C)**	**31,200.000**	**24,700.000**	**25,600.000**
C03725	Others- Receipts from UN (Military) (Defence Division)	31,200.000	24,700.000	25,600.000
C037	**Total Extraordinary Receipts(A+B+C)**	**37,600.488**	**29,614.024**	**1,066,502.968**

4.6.4 Other Receipts

4.6.4.1 These receipts are realized by different Ministries, Divisions and Departments. The brief introduction of the main regular receipts under this head is given as under with a relevant statistics in Tables 37-38:

4.6.4.2 **Citizenship, Naturalization and Passport Fees**,are realized mainly by the Immigration & Passport Offices in Pakistan and Pakistani Missions abroad on account of issuance, renewal and endorsement of passports and visas.

TABLE 37

Citizenship, Naturalization, Passport and Copyright Fees

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
	Passport and Visa Fees			
C03806	Citizenship/Naturalization/Others	1,500.000	1,500.000	500.000
C03897	Passport and Visa Fee	9,000.000	7,000.000	500.000
C0380G	Passport Fee Collection	56,000.000	50,000.000	65,500.000
C0380H	Visa Fee Collection	10,000.000	6,500.000	6,560.000
C038	**Total Passport and Visa Fees**	**76,500.000**	**65,000.000**	**73,060.000**

4.6.4.3 **Royalty, Pollution and Tracking Fees From Tourists** is charged from the tourists coming to Pakistan for climbing the mountain peaks.

4.6.4.4 **Receipts from Tourism Department** is include Licenses Fee of Hotels, Restaurants and Travel Agencies, Registration Fee of Hotels and Restaurants, Licenses Renewal fee of Hotels, Restaurants and Travel Agencies and the Fines/Late fee of Hotels, Restaurants and Travel Agencies within Capital Territory by Ministry of Interior.

4.6.4.5 **Receipts Collected by Ministry of Foreign Affairs** is realized on the auction of vehicles, sale of used machinery and equipment, gains on exchange against the remittances made by the Government for the expenditure of the Pakistan's missions in various countries, recovery of overpayment made to the Government servants posted abroad and the deduction of income tax, GP Fund, Benevolent Fund, House Building and Motor Car Advances of the employees posted in various Pakistan's missions abroad.

4.6.4.6 **Receipts from Special Communications Organization** are collected by the Special Communications Organization for providing telecommunication services in specific areas. The Special Communications Organization primarily operates in the Azad Kashmir and Gilgit-Baltistan.

TABLE 38

Details of Other Receipts

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
	Other Receipts			
C03801	Unclaimed Deposits (CAF) MOI	4.760	37.305	13.936
C03802	Sale of Stores & Material (ICT)	52.369	87.540	66.262
C03802	Sale of Stores & Material (NHMP)	45.000	398.791	30.000
C03802	Sale of stores Materials(Met Deptt) (Defence Division)	0.400	-	-
C03802	Sale of stores & Materials(PNRA)	-	17.329	-
C03802	Sale of Stores & Material (PAEC)	119.000	35.000	40.000
C03802	Sale of Stores & Material (AGPR)	0.300	-	-
C03802	Sale of Stores & Material (CGA)	0.350	0.200	0.300
C03802	Sale of Stores and Material (MoFA)	20.000	20.000	20.000
C03802	Sale publicity material & rent of documentaries (MOIB)	0.250	0.160	0.160
C03802	Sale of Stores and Material (AGP)	0.112	0.067	0.159
C03802	Sale of Store and Material (ASF) (MOD)	7.300	2.699	6.872
C03805	Rent, Rates & Taxes (AHK & NCRD)	5.000	5.000	5.000
C03805	Rent, Rates & Taxes (Auqaf) - ICT	1.150	1.150	1.200
C03805	Rent, Rates & Taxes (AGPR)	0.060	-	-
C03805	Rent, Rates & Taxes (CGA)	0.560	0.552	0.602
C03805	Rent, Rates & Taxes (AGP)	0.453	0.339	0.284
C03805	Rent , Rates and Taxes (Met Department) (Defence Div)	0.850	1.824	1.824
C03805	Rent,Rates and Taxes (PIMS)	130.000	130.000	147.210

contd….

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
C03806	Citizenship/Naturalization/Others /Domicile Fee(ICT)	5.000	5.000	6.000
C03807	Realizations under the Monopolies & Restrictive (Competetion Commission of Pakistan)	200.000	1,032.790	300.000
C03808	Receipts under the Mines-Oilfields and Mineral Development Act (Petroleum Division)	15,000.000	450.000	100.000
C0380B	Receipts under Abandoned Properties Act 1975	500.000	500.000	-
C0380D	Consular Receipts of Foreign Affairs (MoFA)	350.000	1,000.000	1,000.000
C0380L	License/Lease Rent Receipts (Petroleum Division)	850.000	850.000	850.000
C03812	Other Receipts - Gains by Exchange on Remittance Abroad (MoFA)	150.000	150.000	150.000
C03818	Fee for Registration societies under the Reg Act(MoID)	2.500	10.000	13.000
C03821	Receipts of Tourist Department (IPC Div)	50.000	48.000	50.000
C03824	Recovery of Overpayments (MoFA)	45.000	45.000	45.000
C03824	Recoveries of Overpayment (ASF) (Defence Division)	-	8.500	1.000
C03824	Recoveries of Overpayment (CGA).	1.817	1.110	0.480
C03824	Recoveries of Overpayment (AGP).	5.962	0.902	0.516
C03825	Payment for services Rendered (ICT)	10.000	10.000	15.000
C03825	Collection of Payment for services Rendered (CGA)	0.160	-	-
C03825	Collection of Payment for services Rendered (AGPR)	0.160	-	-
C03825	Collection of Payment for Service Rendered,Helicopter Charges (Cabinet Division)	1.000	2.300	1.000
C03829	Fees, Fines & Forfeitures (PAEC)	1.000	1.000	1.000
C03829	Other Receipts Fees, Fines and Forfeitures (M/o Religious Affairs & I.H)	12.000	1.500	3.000

contd….

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
C03829	Other Receipts Fees, Fines and Forfeitures (ICT)	-	3.000	4.000
C03835	Arms License Fee (D.C ICT)	125.000	125.000	130.000
C03841	Airport Entry/ Tender Fees, Fines (ASF) (Defence Division)	3.850	4.140	4.078
C03841	Tender Fees / Misc Receipts (CGA)	0.030	0.030	0.030
C03843	Sale Proceed of Darbar, Toshakhana (Cabinet Division)	10.000	-	-
C03849	Contractor Penalty (ASF) (Defence Div)	0.050	4.186	0.050
C03850	Recovery of National Accountability Bureau (NAB)	50.000	50.000	50.000
C03853	Sale of Publications (PPARC)	0.500	0.200	0.500
C03855	EIA Review Fee(Pak. Environmental Protection Agency)	2.100	1.000	1.000
C03870	Others (PAEC)	47.000	27.995	34.995
C03870	Others-Sales of Jinnah Papers ,Quaid-e-Azam Papers Wing (Heritage Division)	0.100	0.100	0.100
C03870	Others-National Language Promotion Deptt (Heritage Division)	1.900	1.900	1.950
C03870	Others-Sale of Books (Jinnah Papers-QAA), (Heritage Division)	0.300	0.200	0.300
C03870	Other Receipts of (MoFA)	580.000	580.000	580.000
C03870	Others (CGA)	4.105	11.830	12.500
C03870	Miscellaneous Receipts of attached Departments	84,000.000	139,461.449	155,582.852
C03870	Others-GSP2 (Petroleum Division)	4.500	4.500	4.500
C03870	Others (AGPR)	0.080	-	-
C03870	Others (AGP)	0.540	0.157	0.205
C03870	Others-Hostel Room Rent (M/oFE&PT)	1.000	1.690	1.700
C03870	Income from Swing Pool, Ground Hall and Membership Fee, (Hostel & Others) IPC Div.	95.000	95.000	100.000
C03893	Receipts of Special Communications Organization	6,500.000	6,500.000	6,500.000
C03895	Film Censorship Fee (Mo I & B)	10.000	4.500	4.500
C038	**Total Other Receipts**	**109,008.568**	**151,730.935**	**165,883.065**

4.6.5 Receipts from Oil and Gas Sector

4.6.5.1 The receipts from Oil and Gas sector are realized on account of Levies, Development Surcharges and Royality on Oil and Gas. Brief introduction of these receipts are given as under and related statistics are given Table 39:

4.6.5.2 Petroleum Levy

4.6.5.2.1 Petroleum Products (Petroleum Levy) Ordinance, 1961 amended from time to time, provides imposition of Petroleum Levy. Ex-refinery/import price of oil is added with Inland Freight Equalization Margin (IFEM), Oil Marketing Companies (OMCs) distribution margin and dealer's commission as fixed by Government of Pakistan in Rs.per liter. On this accumulated price of oil, Petroleum Levy is fixed by Government of Pakistan in Rs.per liter from time to time.

4.6.5.3 Natural Gas Development Surcharge

4.6.5.3.1 As per Natural Gas Development Surcharge Ordinance,1967, every company as mentioned in the Schedule shall collect and pay to the Federal Government a development surcharge equal to the differential margin i.e the amount by which the fixed sale price exceeds the prescribed price, in respect of natural gas sold by it.

4.6.5.4 Royalty on Oil and Gas

4.6.5.4.1 According to Article 161(1)(a) of the Constitution of Islamic Republic of Pakistan, the royalty collected by the Federal Government shall not form part of the Federal Consolidated Fund and shall be paid to the provinces in which the well-head of natural gas is situated. As per clause 5 of 7th National Finance Commission Award notified vide President's Order No.5 of 2010, 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 in the same proportion as the production of crude oil in the province in that year bears to the total production of crude oil.

4.6.5.4.2 Petroleum Exploration & Production Policy 2012 approved by Ministry of Petroleum & Natural Resources Government of Pakistan imposes Royalty on exploration and production of oil and gas. Clause 4.1 of Section II of the said policy provides that royalty will be payable at the rate of 12.5% of the value of petroleum at the field gate. The royalty will be paid by the Federal Government to Provinces to the extent of their share of liquid and gaseous hydrocarbons (such as LPG, NGL, Solvent oil, gasoline and others) as well as all substances including sulphur, produced in association with such hydrocarbon. The lease rent paid during the year shall not be deductible from the royalty payment. A 10% of the royalty will be utilized in the district where oil and gas is produced for infrastructure development.

4.6.5.5 Discount on Local Crude Oil

4.6.5.5.1 Crude Oil and Natural Gas is explored/extracted by the Exploration and Production (E&P) Companies working under "Petroleum Concession Agreement (PCA)". E&P companies sell the crude oil to refineries at the rate prevailing in the international market based on the formula as per PCA. Under various agreements, E&P companies agree to sell the crude oil to refineries at different discounted rate on attainment of certain milestones as per PCA. The amount of discount is retained by the refineries while making payment of crude oil to E&P companies and deposited in Government head of account.

4.6.5.6 Windfall Levy on Crude Oil & Natural Gas

4.6.5.6.1 As per Petroleum Exploration & Production Policy 2012, Windfall Levy (WLO) will be applicable on crude oil and condensate using the formula i.e WLO = 0.4 x (M-R) x (P-B) Where: WLO = Windfall Levy on crude oil and condensate; M = Net production (petroleum produced & saved); R = Royalty; P = Market Price of crude oil and condensate; and B = Base Price. All the benefit of windfall levy may be equally divided between the Federal Government and Provincial Government concerned.

4.6.5.7 Gas Infrastructure Development Cess (GIDC)

4.6.5.7.1 Gas Infrastructure Development Cess Act 2015 provides legal framework to levy and collect the Cess from gas consumers other than the domestic sector consumers at the rates as provided in the Second Schedule to this Act. The gas company shall be responsible for billing of cess to gas consumers, its collection and its onward payment to Federal Government in the manner as prescribed by the Federal Government. As per Section 4 of the Act, the cess shall be utilized by the Federal Government for or in connection with infrastructure development of Iran Pakistan Pipeline Project, Turkmenistan-Afghanistan-Pakistan-India (TAPI) Pipeline Project, and LNG or other ancillary projects.

4.6.5.7.2 The major billing companies are: (1) Sui Northern Gas Pipelines Limited, (2) Sui Southern Gas Company Limited, (3) Mari Petroleum Company Limited (formerly Mari Gas Company Limited),(4) Pakistan Petroleum Limited, (5) Tullow Pakistan Development Limited, (6) Oil and Gas Development Company Limited. Rates of Cess (Rs./MMBTU) are Rs. 300 for Fertilizer Feed, Rs. 200 for Captive Power, Rs. 100 for Industry, Rs. 100 for KESC/GENCO, Rs. 100 for IPPs, Rs.263 for CNG Region-I and Rs. 200 for CNG Region-1

4.6.5.8 Climate Support Levy

4.6.5.8.1 Climate Support Levy is also imposed under Section 3 of the Petroleum Products (Petroleume Levy and Climate Support Levy) Ordinance, 1961 amended from time to time and applied per litre on petroleum products with effect from 1st July 2025 and collected in a manner similar to the Petroleum Levy.

4.6.5.9 Captive Power Plants Levy

4.6.5.9.1 The Captive Power Plant Levy Act,2025 and the framework approved by the Fedrral Cabinet allows both SNGPL and SSGSL to recover the notified levy through their respective subsequent gas bills issued after the notification of rates.Thereafter,the amounts collected and deposited are reconciled accordingly. The collection of levy amount is subject to change depending on monthly gas consumption by the captive consumers.

4.6.5.9.2 Under CPP Levy Act,2025,the 10% levy to be implemented by July,2025,15% by Feb 2026 and 20% by Aug 2026.Captive Power Gas consumption before levy imposition was upto 350 MMCFD,post levy the gas consumption declined to around 120 MMCFD overall.The non-realized/un-recovered amount is due to litigation cases, disconnected and non-payment consumers.

TABLE 39

Receipts from Oil and Gas Sector

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
	Receipts from Oil and Gas Sector			
C03901	Petroleum Development Levy	1,468,395.000	1,498,000.000	1,676,509.000
C03902	Natural Gas Development Surcharge	49,437.000	63,000.000	70,814.000
C03905	Royalty on Oil	69,000.000	40,000.000	45,504.000
C03906	Royalty on Gas	138,000.000	85,000.000	95,000.000
C03910	Discount Retained on Local Crude Price	30,000.000	19,488.000	20,500.000
C03915	Windfall Levy against Crude Oil	20,000.000	16,106.000	17,000.000
C03916	Gas Infrastructure Development Cess	2,400.000	2,000.000	2,248.000
C03917	Petroleum Levy on LPG	5,000.000	3,463.000	3,455.000
C03919	Windfall Levy on Gas	450.000	1,239.000	1,127.000
C03920	Off the Grid (Captive Power Plants) Levy	105,000.000	14,000.000	15,736.000
C03924	Climate Support Levy	-	48,000.000	50,000.000
C039	**Total Receipts from Oil and Gas Sector**	**1,887,682.000**	**1,790,296.000**	**1,997,893.000**

CHAPTER 5

ROVINCIAL SHARE IN REVENUE RECEIPTS

5.1 The provincial share of revenues from the divisible pool taxes, straight transfers etc. is governed in accordance with the provisions of 7th National Finance Commission Award notified vide President's Order No.5 of 2010 issued on 10th May, 2010, which is reproduced as under:

PRESIDENT'S ORDER NO.5 OF 2010

AN

ORDER

to provide for distribution of revenues and certain grants

WHEREAS in pursuance of clause (1) of Article 160 of the Constitution of the Islamic Republic of Pakistan (hereinafter referred to as the Constitution), the President, by the Finance Division's Notification No.S.R.O. 739(I)/2005 dated 21st July, 2005, as modified by the said Division's Notification No.S.R.O.693(I)/2009, dated 24th July, 2009, appointed a National Finance Commission to make recommendations, among other matters, as to the distribution between the Federation and the Provinces of the net proceeds of certain taxes;

AND WHEREAS the said Commission has also submitted its recommendations with regard to the said distribution;

NOW, THEREFORE, in pursuance of clauses (4) and (7) of Article 160 of the Constitution, the President is pleased to make the following Order:-

1. Short title and commencement: (1) This Order may be called the Distribution of Revenues and Grant-in-Aid Order, 2010.(2) It shall come into force on the first day of July, 2010.

2. Definitions: In this Order, unless there is anything repugnant in the subject or context.

(a) "Net Proceeds" means, in relation to any tax, duty or levy, the proceeds thereof reduced by the cost of collection as ascertained and certified by the Auditor General of Pakistan, and

(b) "taxes on income" includes corporation tax but does not include taxes on income consisting of remuneration paid out of the Federal Consolidated Fund.

3. 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 sales & 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) fany other tax which may be levied by the Federal Government.

(2) One percent of the net proceeds of divisible taxes shall be assignedto Government of the 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 the provinces during the financial year 2010-11 and fifty seven and a half percent from the financial year 2011-12 onwards. The share of the Federal Government in the net proceeds of the 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.

4. 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	82.00%
(b) Poverty or backwardness	10.30%
(c) Revenue collection or generation	5.00%
(d) Inverse population density	2.70%

(2) The sum assign to the Provincial Governments under Article 3 shall be distributed

(a) Balochistan	9.09%
(b) Khyber Pakhtunkhwa	14.62%
(c) Punjab	51.74%
(d) Sindh	24.55%
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. 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 remaining four years of the Award based on annual budgetary projections.

5. 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.

6. 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 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 disrtributed by making adjustments based on this average rate.

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

7. 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 zila tax.

8. 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.

9. Miscellaneous: (1) NFC also recommended increase in the rate of excise duty on natural gas to Rs. 10.0 per MMBTU. Federal Government may initiate necessary legislation accordingly.

(2) The NFC recommended that the Federal Government and Provincial Governments should streamline their tax collection systems to reduce leakages and increase their revenues through efforts to improve taxation in order to achieve a 15% tax to GDP ratio by the terminal year i.e. 2014-15. Provinces would initiate steps to effectively tax the agriculture and real estate sector. Federal Government and Provincial Governments may take necessary administrative and legislative steps accordingly.

(3) Federal Government and Provincial Governments would develop and enforce mechanism for maintaining fiscal discipline at the Federal and Provincial levels through legislative and administrative measures.

(4) The Federal Government may assist the Provinces through specific grants in times of unforeseen calamities.

(5) The meetings of the NFC may be convened regularly on a quarterly basis to monitor implementation of the award in letter and spirit.

10. Repeal.- The Distribution of Revenues and Grant-in-Aid Order, 1997 (P.O.No.1 of 1997), and the Distribution of Revenues and Grants-in-Aid, Order, 2010. (P.O. 4 of 2010) are hereby repealed.

ASIF ALI ZARDARI
President

5.2 Distribution of Revenues and Grants-in-Aid Order, 2010 (President's Order No. 5 of 2010) was slightly amended through President's Order No.6 of 2015, which is reproduced as under;

PRESIDENT'S ORDER NO.6 OF 2015

AN

ORDER

To amend Distribution of Revenues and Grants-in-Aid Order, 2010 (President's Order No.5 of 2010)

Whereas it is expedient to amend the Distribution of Revenues and Grants-in-Aid Order, 2010 (P.O. No. 5 of 2010) for the purpose hereinafter appearing.

Now therefore in pursuance of clause (6) read with clause (7) of Article 16 of the Constitution of the Islamic Republic of Pakistan, the President is pleased to make the following Order:-

1. Short title and commencement: (1)This Order may be called the Distribution of Revenues and Grants-in-Aid (Amendment) Order 2015.

(2) It shall come into force on the first day of July 2015.

(3) It will remain in force till further orders.

2. Substitution of Article-4(3) P.O No.5 of 2010: In the Distribution of Revenues and Grants-in-Aid Order, 2010 (P.O. No. 5 of 2010) for Article 4(3) the following shall be substituted;

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 Award period based on annual budgetary projections.

MAMNOON HUSSAIN
President

5.3 The following table shows the estimated transfers to the provincial governments on account of their share in Federal Taxes and by straight transfers during FY2025-26 and FY2026-27:

TABLE 40

Provincial Share in Revenue Receipts

2025-26 (Budget)

(Rs. In Million)

Object Code	Description	Balochistan	Khyber Pakhtunkhwa	Punjab	Sindh	Total
(A)	**Divisible Taxes**	**713,621.874**	**1,285,673.211**	**4,061,913.724**	**1,927,328.603**	**7,988,537.412**
B01108	Taxes on Income	345,397.646	622,274.23	1,965,992.759	932,839.626	3,866,504.258
B01809	Capital Value Tax	880.701	1,586.686	5,012.923	2,378.571	9,858.881
B02303 B02382 B02383	Sales Tax excl. GST on services	242,699.328	437,251.205	1,381,437.100	655,475.083	2,716,862.716
B02408 B02503	Federal Excise (Net of Gas)	44,945.978	80,975.433	255,831.124	121,388.753	503,141.288
B02170	Customs Duties	79,698.221	143,585.660	453,639.818	215,246.570	892,170.269
(B)	**Straight Transfers**	**29,543.974**	**57,114.649**	**14,094.018**	**116,432.998**	**217,185.639**
C03904	Gas Development Surcharge	5,653.534	7,358.089	1,810.698	22,417.678	37,239.999
C03907	Royalty on Crude Oil	637.000	25,544.680	9,383.500	21,274.820	56,840.000
C03908	Royalty on Natural Gas	21,489.440	22,419.460	2,587.200	66,203.900	112,700.000
B03044	Excise Duty on Natural Gas	1,764.000	1,792.420	312.620	6,536.600	10,405.640
	Total (A+B)	**743,165.848**	**1,342,787.860**	**4,076,007.742**	**2,043,761.601**	**8,205,723.051**

TABLE 41
Provincial Share in Revenue Receipts
2025-26 (Revised)

(Rs. In Million)

Object Code	Description	Balochistan	Khyber Pakhtunkhwa	Punjab	Sindh	Total
(A)	**Divisible Taxes**	**713,621.874**	**1,181,892.866**	**3,734,033.506**	**1,771,753.432**	**7,401,301.678**
B01108	Taxes on Income	345,397.646	578,443.511	1,827,515.433	867,133.820	3,618,490.410
B01809	Capital Value Tax	880.701	1,809.479	5,716.809	2,712.556	11,119.545
B02303 B02382 B02383	Sales Tax excl. GST on services	242,699.328	398,390.415	1,258,661.592	597,219.600	2,496,970.935
B02408 B02503	Federal Excise (Net of Gas)	44,945.978	77,978.339	246,362.204	116,895.866	486,182.387
B02170	Customs Duties	79,698.221	125,271.122	395,777.468	187,791.590	788,538.401
(B)	**Straight Transfers**	**22,297.199**	**49,866.243**	**11,027.966**	**107,303.934**	**190,495.342**
C03904	Gas Development Surcharge	5,780.279	13,625.843	2,701.886	39,631.994	61,740.002
C03907	Royalty on Crude Oil	517.440	16,843.260	6,148.520	15,690.780	39,200.000
C03908	Royalty on Natural Gas	15,013.600	18,321.100	1,962.940	48,002.360	83,300.000
B03044	Excise Duty on Natural Gas	985.880	1,076.040	214.620	3,978.800	6,255.340
	Total (A+B)	**735,919.073**	**1,231,759.109**	**3,745,061.472**	**1,879,057.366**	**7,591,797.020**

TABLE 42
Provincial Share in Revenue Receipts
2026-27 (Budget)

(Rs. In Million)

Object Code	Description	Balochistan	Khyber Pakhtunkhwa	Punjab	Sindh	Total
(A)	**Divisible Taxes**	**771,390.094**	**1,389,749.417**	**4,390,728.665**	**2,083,347.289**	**8,635,215.465**
B01108	Taxes on Income	379,336.684	683,419.374	2,159,172.726	1,024,501.168	4,246,429.952
B01809	Capital Value Tax	1,361.674	2,453.217	7,750.612	3,677.571	15,243.074
B02303 B02382	Sales Tax excl. GST on services	251,471.863	453,055.952	1,431,370.096	679,167.682	2,815,065.593
B02408 B02503	Federal Excise (Net of Gas)	54,643.474	98,446.606	311,028.973	147,579.460	611,698.513
B02170	Customs Duties	84,576.399	152,374.268	481,406.258	228,421.408	946,778.333
(B)	**Straight Transfers**	**23,743.440**	**53,596.627**	**12,105.011**	**123,832.321**	**213,277.399**
C03904	Gas Development Surcharge	5,693.800	14,785.687	1,735.631	47,178.681	69,393.799
C03907	Royalty on Crude Oil	562.520	17,534.160	8,221.220	18,277.000	44,594.900
C03908	Royalty on Natural Gas	16,512.020	20,211.520	1,936.480	54,439.980	93,100.000
B03044	Excise Duty on Natural Gas	975.100	1,065.260	211.680	3,936.660	6,188.700
	Total (A+B)	**795,133.534**	**1,443,346.044**	**4,402,833.676**	**2,207,179.610**	**8,848,492.864**

CHAPTER 6

CAPITAL RECEIPTS

6.1 Capital receipts comprise of Recoveries of Loans and Advances from Provinces and other entities and Public Debt which includes Permanent Debt and Floating Debt. External finances and un-funded debt (primarily made up of the various instruments available under the National Savings Schemes) also fall under the category of Capital Receipts, however, they are covered under separate chapters of this publication.

6.2 The following table indicates the position of capital receipts for 2025-26 (Budget and Revised) and 2026-27(Budget).

TABLE 43

Capital Receipts

(Rs. In Million)

Object Code		Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
		Capital Receipts			
	(I)	**Recoveries of Loans and Advances**	**603,000.000**	**749,547.000**	**426,308.690**
E021		Provinces	584,000.000	584,000.000	407,308.690
E022-27		PSEs and Others	19,000.000	165,547.000	19,000.000
	(II)	**Public Debt (Net)**	**2,663,923.647**	**2,138,788.591**	**1,760,070.896**
	(A)	**Domestic Debt (Net)**	**2,663,956.647**	**2,138,788.651**	**1,760,071.496**
E031		Permanent Debt (Net)	1,254,395.061	902,140.425	699,740.985
E032		Floating Debt (Net)	1,409,561.586	1,236,648.226	1,060,330.511
E033	**(B)**	**Foreign Currency Debt**	**(33.000)**	**(0.060)**	**(0.600)**
		Total Capital Receipts (I+II)	**3,266,923.647**	**2,888,335.591**	**2,186,379.586**

6.3 **Recovery of Loans and Advances**

6.3.1 The recovery of principal amount of loans and advances from provinces, public sector enterprises, financial and non-financial institutions is reflected in this section.

6.3.2 The estimates of recoveries of loans and advances are given below:

TABLE 44
Recovery of Loans and Advances
(Provinces)

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
E021	**Province-Wise Break-up**			
	Punjab	**116,376.253**	**115,817.057**	**121,185.468**
E02102	Cash Loans	291.310	97.103	-
E02102	Premature Retirement of Cash Loans	-	1,186.150	-
E02106	Foreign Loans	116,084.943	114,533.804	121,185.468
	Sindh	**43,975.891**	**43,367.452**	**46,371.502**
E02101	Cash Loans	1,505.677	1,505.677	1,398.286
E02105	Foreign Loans	42,470.214	41,861.775	44,973.216
	Khyber Pakhtunkhwa	**33,607.125**	**33,391.754**	**41,385.016**
E02104	Cash Loans	-	-	-
E0218	Foreign Loans	33,607.125	33,391.754	41,385.016
	Balochistan	**9,522.864**	**9,261.811**	**9,217.116**
E02103	Cash Loans	56.643	56.643	97.972
E02107	Foreign Loans	9,466.221	9,205.168	9,119.144
E021	**Total (Recovery of Loans)**	**203,482.133**	**201,838.074**	**218,159.102**

Loan-wise Break-up

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
	Cash Loans	**1,853.630**	**2,845.573**	**1,496.258**
E02102	Punjab	291.310	1,283.253	-
E02101	Sindh	1,505.677	1,505.677	1,398.286
E02104	Khyber Pakhtoonkhwa	-	-	-
E02103	Balochistan	56.643	56.643	97.972
	Foreign Loans	**201,628.503**	**198,992.501**	**216,662.844**
E02106	Punjab	116,084.943	114,533.804	121,185.468
E02105	Sindh	42,470.214	41,861.775	44,973.216
E02108	Khyber Pakhtoonkhwa	33,607.125	33,391.754	41,385.016
E02107	Balochistan	9,466.221	9,205.168	9,119.144
E021	**Total (Recovery of Loans & Advances)**	**203,482.133**	**201,838.074**	**218,159.102**

TABLE 45
Recovery of Loans and Advances
(Local Bodies)

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
	Local Bodies			
E022	**Cash Loans (A)**	**22,694.551**	**22,635.813**	**28,278.465**
	PTV	58.753	-	58.753
	Pakistan Machine Tool Factory	-	-	8.437
	NHA	19,408.576	19,408.576	23,679.773
	PIAHCL	667.317	667.317	1,064.408
	PBC	92.200	92.200	94.947
	Capital Development Authority	171.062	171.062	183.036
	Saindak Metal Ltd	770.072	770.072	874.879
	Printing Corporation of Pakistan	20.577	20.592	21.955
	Pakistan Steel Mills	1,490.458	1,490.458	2,275.659
	Heavy Mechanical Complex	15.536	15.536	16.618
E022	**Foreign Loans (B)**	**108,415.107**	**107,226.613**	**108,029.587**
	Karachi Port Trust	1,436.791	1,387.246	1,436.791
	NHA	50,299.491	50,372.597	49,145.235
	GIK Institute	6.596	6.562	6.779
	SSGC	1.501	1.501	1.501
	SKMT	18.432	18.337	18.945
	NEPRA	1.501	1.501	1.501
	OGRA	1.245	1.245	1.245
	PAEC	56,649.550	55,437.624	57,417.590
E022	**Total Local Bodies (A+B)**	**131,109.658**	**129,862.426**	**136,308.052**

TABLE 46
Recovery of Loans and Advances
(Financial Institutions)

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
E023	**Financial Institutions**			
	Foreign Loans	**627.635**	**627.635**	**627.635**
	Pakistan Mortage Refinance Co Ltd (PMRC)	627.635	627.635	627.635
E023	**Total - Financial Institutions**	**627.635**	**627.635**	**627.635**

TABLE 47
Recovery of Loans and Advances
(Non-Financial Institutions)

(Rs. In Million)

Object Code		Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
	(I)	**Power Sector**	**50,136.346**	**55,182.546**	**56,454.863**
E024		**Cash Loans (A)**	**4,502.252**	**4,502.252**	**5,050.996**
		WAPDA (power wing)	2,934.073	2,934.073	3,231.602
		WAPDA (water wing)	120.502	120.502	133.158
		TESCO	6.559	6.559	2.430
		QESCO	118.109	118.109	158.613
		MEPCO	29.135	29.135	32.908
		GENCO-I	-	-	39.738
		GENCO-II	311.463	311.463	352.540
		GENCO-III	136.901	136.901	150.782
		GENCO-IV	-	-	7.611
		CPPA	40.100	40.100	40.100
		NJHP	757.070	757.070	845.734
		NTDC	48.340	48.340	55.780
E024		**Foreign Loans (B)**	**45,634.094**	**50,680.294**	**51,403.867**
		WAPDA (power wing)	11,885.431	17,195.369	17,194.175
		Jamshoro Power Company Ltd (JPCL)	7,176.993	6,934.912	7,176.993
		LESCO	253.559	253.559	254.931
		HESCO	302.807	302.807	311.734
		PESCO	331.942	329.511	358.647
		QESCO	514.762	514.762	514.762
		GEPCO	466.895	472.360	472.360
		IESCO	752.778	752.241	1,169.814
		FESCO	256.717	256.717	256.717
		MEPCO	426.286	426.286	427.810
		NTDC	10,204.849	10,180.695	10,204.849
		NJHP	13,035.379	13,035.379	13,035.379
		PEPCO	25.696	25.696	25.696
	(II)	**Autonomous Bodies/Corporations**	**4,828.761**	**4,824.219**	**4,404.411**
E024		**Foreign Loans**	**4,828.761**	**4,824.219**	**4,404.411**
		Pakistan Railways	840.070	835.528	789.898
		Karachi Fish Harbour Authority (KFHA)	-	-	-
		PPAF	1,190.621	1,190.621	832.371
		TEVTA	31.856	31.856	15.928
		SUPARCO	2,510.210	2,510.210	2,510.210
		SCO	256.004	256.004	256.004
E024		**Total Non-Financial Institutions (A+B)**	**54,965.107**	**60,006.765**	**60,859.274**

TABLE 48
Recovery of Loans and Advances
(From Government Servants)

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
E025	**Government Servants**			
	Cantt/Garrison Educational Institutions	-	121.417	127.489
	Office of the AGPR, Islamabad	-	-	-
	AGPR sub-office, Lahore	2,543.124	-	-
	AGPR sub-office, Karachi	1,415.646	1,436.478	1,580.124
	AGPR sub-office,Peshawr	766.423	806.261	886.887
	AGPR sub-office, Quetta	322.573	414.270	434.981
	AGPR sub-office, Gilgit	591.878	1,078.562	1,294.274
	Defence	-	3,189.720	4,465.608
	Military Accoumtant General,Rawalpindi	106.731	230.841	373.154
	Pakistan Post Office Deptt	344.457	310.011	341.012
	CAO (Ministry of Foreign Affairs)	155.442	246.186	270.889
	Pakistan Mint	17.250	26.232	24.887
	Central Dte of National Savings	189.292	233.932	184.722
	Geological Survey of Pakistan	-	-	-
	Special Communication Organization	15.052	17.258	18.993
	National Tariff Commission	25.611		
	Supreme Court of Pakistan	-	59.764	144.209
E025	**Total Government Servants**	**6,493.479**	**8,170.932**	**10,147.229**

TABLE 49

Recovery of Loans and Advances (Others)

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
E027	**Others**			
	Recovery of Cash Loans (Others)	**10,696.345**	**10,657.470**	**12,124.195**
	Ways & Means Advances to Provinces, AJK/Special Areas	10,000.000	10,000.000	11,000.000
	Cash Loans- Govt of AJK	696.345	657.470	1,124.195
	Cash Loans - PNRA	-	-	-
	Recovery of Foreign Loans	**5,763.541**	**5,900.318**	**5,881.110**
	Foreign Loans-Govt of AJK	5,162.539	5,264.531	5,247.440
	Foreign Loans-Govt of Gilgit-Baltistan	601.002	635.787	633.670
E027	**Total - Others**	**16,459.886**	**16,557.788**	**18,005.305**

TABLE 50

Summary of Recovery of Loans and Advances

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
	Total Recovery Cash Loans (PSEs)	**44,386.627**	**45,966.467**	**55,600.885**
	Total Recovery Foreign Loans (PSEs)	**165,269.138**	**169,259.079**	**170,346.610**
E021	**Total Recovery of Loan & Advances (Provinces)**	**203,482.133**	**201,838.074**	**218,159.102**
	Recovery from Arrears Stock	380,517.867	382,161.926	189,149.588
	Net Recovery of Loan & Advances (Provinces)	**584,000.000**	**584,000.000**	**407,308.690**
E022	Total Local Bodies	131,109.658	129,862.426	136,308.052
E023	Total Financial Institutions	627.635	627.635	627.635
E024	Total Non-Financial Institutions	54,965.107	60,006.765	60,859.274
E025	Total Government Servants	6,493.479	8,170.932	10,147.229
E027	Total - Others	16,459.886	16,557.788	18,005.305
	Total Recovery of Loan & Advances (PSEs & Others)	**209,655.765**	**215,225.546**	**225,947.495**
	Estimated Shortfall	190,655.765	49,678.546	206,947.495
	Net Recovery of Loan & Advances (PSEs & Others)	**19,000.000**	**165,547.000**	**19,000.000**
	Grand Total - Recovery of Loans	**603,000.000**	**749,547.000**	**426,308.690**

6.4 Public Debt

6.4.1 Public Debt of the Federal Government is classified into two categories:

(i) **Domestic Debt**, which includes Permanent Debt,Floating Debt and Unfunded Debt:and

(ii) **Foreign Currency Debt**, which includes long, medium and short term debt.

TABLE 51

Public Debt (Net)

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
	Public Debt (Net)			
	Domestic Debt (Net)	**2,663,956.647**	**2,138,788.651**	**1,760,071.496**
E031	Permanent Debt (Net)	1,254,395.061	902,140.425	699,740.985
E032	Floating Debt (Net)	1,409,561.586	1,236,648.226	1,060,330.511
E033	**Foreign Currency Debt**	**(33.000)**	**(0.060)**	**(0.600)**
	Total Public Debt (Net)	**2,663,923.647**	**2,138,788.591**	**1,760,070.896**

6.4.2 Domestic Debt (Permanent)

6.4.2.1 The main features of securities through which domestic debt (permanent) is raised are given below:

6.4.2.2 Pakistan Investment Bonds

This security having maturity period of 2, 3, 5, 7, 10, 15, 20 and 30 years is in operation since 2000. Against the budgeted receipt of Rs. 147,395.061 million for the year 2025-26, the revised estimates for the year 2025-26 have been worked out at Rs. 47,969.219 million whereas the budget estimates for the year 2026-27 are estimated at Rs. 386,240.985 million.

6.4.2.3 Government Ijara Sukuk Bonds

The Government of Pakistan Ijara Sukuk Bonds are issued through Pakistan Domestic Sukuk Company Limited. The Sukuk are not redeemable before maturity. The profit on the Sukuk is payable bi-annually on rental rate to be announced by State Bank of Pakistan. Against the budget estimates of Rs. 1,100,000 million for the year 2025-26, the revised estimates have been projected at Rs. 1,593,606.047 million. The budget estimates for the year 2026-27 are estimated at Rs. 300,000.000 million.

6.4.2.4 The net receipts from domestic debt (permanent) during the year 2025-2026 (Budget & Revised) and 2026-2027 (Budget) are estimated as under:-

TABLE 52

Domestic Debt (Permanent)-Net

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
E031	**Domestic Debt (Permanent)**			
	Pakistan Investment Bonds (Non-Bank)	147,395.061	47,969.219	386,240.985
	Government Ijara Sukuk Bonds	1,100,000.000	843,606.047	300,000.000
	Premium Prize Bond (Registered)	10,000.000	12,000.000	15,000.000
	Pakistan Banao Certificate (3 Years)	-	-	-
	Pakistan Banao Certificate (5 Years)	(3,000.000)	(1,434.841)	(1,500.000)
	FADRA	-	-	-
	ICBC (Foreign Currency Denominated Domestic Loan)	-	-	-
E031	**Total Domestic Debt (Permanent)**	**1,254,395.061**	**902,140.425**	**699,740.985**

6.4.3 Foreign Currency Debt

6.4.3.1 It includes the following securities:

6.4.3.2 Foreign Exchange Bearer Certificates (FEBCs)

Budget estimates in case of repayment of Foreign Exchange Bearer Certificates for financial year 2025-26 were estimated at Rs. 1.000 million. Revised estimates for the year 2025-26 are projected at Rs. 0.010 million whereas budget estimates for financial year 2026-27 have been kept at Rs. 0.100 million.

6.4.3.2 Foreign Currency Bearer Certificates (FCBCs)

Repayment on account of Foreign Currency Bearer Certificates in the budget estimates for the year 2025-26 was estimated at Rs. 1.000 million. Revised estimates for the year 2025-26 and budget estimates for the year 2026-27 on account of repayment have been kept at Rs.0.010 million and Rs.0.100 million respectively. These certificates are in US$ and Pound Sterling. Profit is payable half yearly at floating rates which is not liable to income tax. Investment in these certificates is exempt from Wealth Tax and compulsory deduction of Zakat.

6.4.3.3 US Dollar Bearer Certificates (DBCs)

This security was introduced in 1991 and discontinued on 17th November, 1994. Against the repayment of Rs. 1.000 million in the budget estimate 2025-26, revised estimates in 2025-26 and budget estimates for the year 2026-27 have been kept at Rs. 0.010 million and Rs.0.100 million respectively.

6.4.3.4 Special US Dollar Bonds

These bonds were issued under Special US Dollar Bonds Rules, 1998 to the Foreign Currency Accounts holders or Foreign Currency Certificates holders with scheduled banks or non-bank financial institutions out of their foreign currency deposits. Against the repayment of Rs. 30.000 million provided in budget estimates 2025-26, the repayment on account of these bonds in revised estimates 2025-26 has been estimated at Rs.0.030 million and the repayment of budget estimates for the year 2026-27 are estimated at Rs.0.300 million. The estimates of foreign currency debt (permanent) are tabulated below:-

TABLE 53

Foreign Currency Debt(Permanent)- Net

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
	Foreign Currency Debt (Permanent)			
	Foreign Exchange Bearer Certificates (FEBCs)	(1.000)	(0.010)	(0.100)
	Foreign Currency Bearer Certificates (FCBCs)	(1.000)	(0.010)	(0.100)
	US Dollar Bearer Certificates (DBCs)	(1.000)	(0.010)	(0.100)
	Special US Dollar Bonds	(30.000)	(0.030)	(0.300)
E033	**Total Foreign Currency Debt (Permanent)**	**(33.000)**	**(0.060)**	**(0.600)**

6.4.4 Floating Debt

6.4.4.1 The term "Floating Debt" is applied to borrowing of purely temporary nature with currency of not more than twelve monts.Market Related Treasury Bills,National prize Bonds and Bai-Maujjal Ijara Sukuks are included in this category.

6.4.4.2 Market Related Treasury Bills (Auction)

These reflect non-bank borrowing of the Federal Government.

6.4.4.3 National Prize Bonds:

These are of bearer and registered Bonds issued by the Central Directorate of National Saving(CDNS). These are issued in denomination of Rs.100/-, Rs.200/-, Rs.750/-, Rs.1,500/-, Rs.7,500/-, Rs.15,000/-, Rs.25,000/- and Rs.40,000/-. Recently Prize Bonds amounting to Rs.7,500/-,Rs.15,000/-,Rs.25,000/- and Rs.40,000/- have been converted from Bearer into Registered Pize Bonds and date for conversion was finally extended by Finance Division upto 31st December,2024 with consultation of State Bank of Pakistan. The budgeted net figure (receipts minus repayments) for the year 2025-26 was kept at Rs.12,561.586 million, the revised estimates for the year 2025-26 are kept at Rs. 10,758.940 million.Budget estimates for the year 2026-27 are estimated at Rs.10,330.511 million.

6.4.4.4 Government Bai-Muajjal Ijara Sukuk

Government Bai-Muajjal Ijara Sukuk are issued through auction for a maturity period of one year from date of issue. Bai-Muajjal Ijara Sukuk shall be repaid only on maturity. The profit earned on Bai-Muajjal Ijara Sukuk shall be liable to income tax. Withholding tax shall be deducted at source at the applicable rate. The estimates of receipts for floating debt during the year 2025-26 (Revised) and 2026-27 (Budget) are as under:-

TABLE 54

Floating Debt (NET)

(Rs. In Million)

Object Code		Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
		Floating Debt			
	A.	**Market Treasury Bills through Auction (Non-Bank)**			
		Receipts	8,430,000.000	20,426,371.523	19,850,000.000
		Repayments	7,930,000.000	19,836,679.807	19,500,000.000
	A.	**Market Treasury Bills (Net)**	**500,000.000**	**589,691.716**	**350,000.000**
	B.	**National Prize Bond (Net)**	12,561.586	10,758.940	10,330.511
	C.	**Govt Bai-Muajjal Ijara Sukuk**	897,000.000	636,197.570	700,000.000
E032		**Total Floating Debt (A+B+C)**	**1,409,561.586**	**1,236,648.226**	**1,060,330.511**

CHAPTER 7

PUBLIC ACCOUNT RECEIPTS

7.1 Article 78(1) of the Constitution of Islamic Republic of Pakistan provides that all revenues received by the Federal Government, all loans raised by that Government and all moneys received by it in repayment of loan, shall form part of the Federal Consolidated Fund. Article 78(2) provides that all other monies received by or on behalf of the Federal Government shall be credited into the Public Account of the Federation. Therefore, all the monies received by or on behalf of the Federal Government in terms of Article 78(2) are Public Account receipts which are not revenues in terms of Article 78(1) of the Constitution. However, such Public Account receipts cannot be operated without establishment of Special Purpose Funds, deposits, reserves etc under the authority of an Act of the Parliament or with the approval of the Federal Government. Moreover, as per Section 32 of the Public Finance Management Act, 2019, Special Purpose Funds, in which monies have been appropriated by the National Assembly shall be established under any law or with the approval of the Federal Government.

7.2 **Public Account** Receipts may be categorized as Deferred Liabilities and Deposits & Reserve.The Revised and Budget Estimates of Public Accounts Receipts (Net) are given in Tbale 55.

TABLE 55

Public Account Receipts (Net)

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
	Public Accounts Receipts(Net)			
G03	Deferred Liabilites (Net)	120,609.75	212,078.12	231,071.70
G06-12	Deposits and Reserves (Net)	89,517.104	69,248.568	43,306.148
	Total Public Accounts Receipts(Net)	**210,126.85**	**281,326.69**	**274,377.85**

7.3 **Deferred Liabilities**

7.3.1 These receipts represent the net proceeds of various savings schemes launched by the Government. Brief introduction of each saving scheme is given below.

7.3.2 **Defence Savings Certificates**

This is a ten years scheme. However, the investment can be encashed at any time. The rate of return on Defence Savings Certificates has been linked with the yield of Pakistan Investment Bonds of ten years maturity. The existing rate on this scheme is 10.44 % p.a. on maturity. Withholding tax is deducted from the profit payment. Apart from the individuals, institutions may invest their individuals' funds such as pension, gratuity, superannuation, contribtory provident funds and trusts etc.in this scheme.

7.3.3 Special Savings Certificates

Special Savings Certificates (Registered/Accounts) is a three years scheme with profit payable on six monthly basis. The rate of return on Special Savings Certificats/Accounts has been linked with the yield of Pakistan Investment Bonds of three years maturity.The existing rate of profit in this scheme is 11.60% per annum for first to fifth profits and 12.40 % for the last sixth profit. While average rate is 11.73 %. Withholding tax is deducted from the profit payment. Apart from individuals, institutions may invest their individuals' funds such as pension, gratuity, superannuation, contribry provident funds and trusts etc.in this scheme.

7.3.4 Regular Income Certificates

This scheme was introduced on 02-02-1993 to ensure payment of income on monthly basis. The rate of return on Regular Saving Certificates has been linked with the yield of Pakistan Investment Bonds of five years matuarity. The existing profit on this scheme is 11.82 % per annum. The profit in this scheme is subject to withholding tax and the investment is exempt from compulsory deduction of zakat at source. Apart from individuals, institutions may invest their individual's funds such as pension, gratuity, superannuation, contributory provident funds and trusts etc.in this scheme.Premature encashment on these certificates carry service charges as under:-

(i)	If encashed before completion of one year from the date of issue	@ 2 % of face value
(ii)	Before two years	@ 1.50 % of face value
(iii)	Before three years	@ 1% of face value
(iv)	Before four years	@ 0.5% of face value

7.3.5 Savings Accounts

This is the oldest saving scheme in operation which provides profit on non-checking accounts.Zakat is deducted @ 2.50 % on credit balance on valuation date each year if declaration in this regard is not filed.The existing profit on savings account is 10.00% p.a. Withholding tax is deducted from the profit payment. Apart from individuals, institutions may invest their individuals' funds such as pension, gratuity, superannuation, contributory provident funds and trusts etc.in this scheme.

7.3.6 Pensioners' Benefit Accounts

This scheme has been launched with effect from 20-01-2003 to provide incentives to the retired officials of the Federal Government, Provincial Governments, Azad Government of the State of Jammu and Kashmir, Armed Forces, Semi Governments and Autonomous Bodies and in case of death the pensioner's eligible member of the family. Only one account can be opened in the National Savings Centre with a minimum deposit of rupees ten thousand and in multiple of one thousand with the facility of seven subsequent deposits subject to the maximum limit of five million rupees. It is a ten years scheme and profit is payable on completion of each period of one month reckoned from the date of opening of an account till maturity or encashment whichever is earlier. The existing rate of profit on this scheme is 12.00 % per annum. Premature encashment before completion of one, two, three and four years carries service charges at the rate of 1.00%, 0.75%, 0.50% and 0.25% of principal amount respectively. Profit accrued from this scheme is exempt from compulsory deduction of withholding tax and Zakat. The scheme has been made more attractive as any upward revision in rate of profit notified after 09.03.2009 shall also be applicable to existing accounts holders whereas downward revision shall also be apply to fresh investment only.

7.3.7 Bahbood Savings Certificates

Initially this scheme was introduced exclusively widows to cater for their needs with monthly profit payment facility. The scheme was further extended to the persons of age 60 years or above. The existing rate of profit on this scheme is 12.00 % per annum. The maximum investment limit in this scheme is five million rupees and ten million rupees for joint holders. It is only a compensatory package to enable widows and senior citizens to supplement their income to lead a respectable life. Service charges at the rate of 1.00%, 0.75%, 0.50% and 0.25% of the face value are deducted if certificates are encashed before completion of one, two, three and four years respectively. Profit accrued from this scheme is exempt from compulsory deduction of withholding tax and Zakat.The scheme has been made more attractive as any upward revision in rate of profit notified after 09.03.2009 shall also be applicable to existing certificate holders whereas downward revision shall apply to frash investment only.

7.3.8 Premium Prize Bonds (Registered):

Premium Prize Bonds (Registered) of Rs.40,000/- denomination have been launched. These bonds offer biannual profit payment on completed period of six months i.e. 2.80% (biannual) as well as prize money on quarterly draws. The bond shall be registered against the name of purchaser. The ownership of bond is transferable from one person to another person through an application on prescribed format.

7.3.9 Shuhada's Family Welfare Account (SFWA)

A new savings scheme, namely Shuhada Family Welfare Account (SFWA), for the welfare of eligible family members of Shuhada (martyrs) has been launched on 11th May, 2018. The eligible family members can open the SFWA account in any National Savings Centre across Pakistan after fulfillment of required documentation. Preferential profit in line with the existing welfare product i.e., Bahbood Savings Certificate and Pensioner Benefit Account shall be paid to the investor of SFWA on monthly basis. Current profit rate is 12.00 % . Profit shall be exempted from Withholding Tax and compulsory deduction of Zakat.

7.3.10 The Budget estimates of Deferred Liabilites on account of National Savings Schemes (Net)are reported in below table:-

TABLE 56
Deferred Liabilities (Net)

(Rs. In Million)

Object Code		Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
G03		**Deferred Liabilities**			
	(A)	**Provident Fund**	**(20,678.620)**	**(20,484.000)**	**(16,329.500)**
	(B)	**Saving/Deposit Acctt/Certificates**	**141,288.368**	**232,562.120**	**247,401.199**
		Saving Bank Accounts	8,931.249	163.331	10,056.814
		Khas Deposit Accounts	(5.000)	(5.000)	(5.000)
		Mahana Amdani Accounts	(100.000)	(110.000)	(100.000)
		Pensioners' Benefit Accounts	30,174.304	66,933.718	63,628.490
		Defence Saving Certificates	(16,809.744)	(18,733.489)	(21,354.590)
		Bahbood Savings Certificates	74,912.568	126,777.705	114,143.526
		National Deposit Certificates	(1.000)	(1.000)	(1.000)
		Khas Deposit Certificates	(0.700)	(0.700)	(0.700)
		Special Savings Certificates (Registered)	5,018.836	7,968.690	9,469.835
		Special Savings Accounts (Term Deposit)	972.676	1,363.556	1,620.424
		Shuhda Welfare Account	40.000	65.000	75.000
		Regular Income Certificates	29,155.179	57,140.309	54,868.400
		Short Term Savings Certificates	5,000.000	(22,000.000)	(10,000.000)
		New Saving Scheme	4,000.000	13,000.000	25,000.000
G03		**Total Deferred Liabilities (A+B)**	**120,609.748**	**212,078.120**	**231,071.699**

7.4 Deposits and Reserves

Deposits and Reserves represent all form of monies on the part of the Public Account of the Federation as per Article 78(2) of the Constitution of Islamic Republic of Pakistan. The estimates in table 46 are, however, subject to fulfillment of following stipulations:

(i) The funds appropriated by the National Assembly out of Federal Consolidated Funds in terms of Articles 80 to 84 of the Constitution for a particular financial year (being lapsable) shall not be deposited under these deposits and reserves heads of account (being non-lapsable) under the Public Account.

(ii) The maintenance and operation of all these funds, deposits, reserves etc shall be subject to their due establishment either under the authority of an Act of Parliament or with the approval of the Federal Government, as the case may be.

(iii) Revenues as per Article 78(1) of the Constitution shall not be deposited in these deposits and reserves heads of account under the Public Account. The revenues shall be deposited in the respective heads of account of tax revenue and non tax revenue.

(iv) Receipt and withdrawal of funds into/from these deposits and resreves heads of account shall only be allowed by the Accounting Offices subject to compliance of the stipulations at (i) to (iii) above and to the extent of reconciled available balance under the respective head of account.

TABLE 57

Deposits and Reserve Fund

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
	FGE BENEVOLENT FUNDS	**6,568.242**	**13,563.540**	**14,241.716**
G06202	Civil	1,993.572	9,073.694	9,527.378
G06203	F.G.Employees Benevolent Fund (Defenc	4,482.572	4,446.542	4,668.869
G06205	Pakistan Post Office Department	7.166	-	-
G06206	Housing & Works Division	53.359	20.446	21.469
G06209	National Saving	24.921	17.142	17.999
G06212	Geological Survey of Pakistan	6.652	5.716	6.001
	GROUP INSURANCE FUNDS	**1,784.919**	**1,879.282**	**1,973.247**
G06401	Housing & Works Division	9.223	5.050	5.303
G06404	National Saving	6.238	3.955	4.153
G06407	Geological Survey of Pakistan	2.536	2.219	2.330
G06409	Civil	465.649	540.414	567.435
G06410	Defence	1,300.392	1,327.644	1,394.026
G07104	Fed. Govt. Empl. Group Insur. Fund	0.881	-	-
	Main Department	**26,870.157**	**7,114.135**	**7,469.842**
	Defence	**23,294.720**	**5,958.324**	**6,256.240**
G11224	Deposit Account with Defence	23,294.720	5,958.324	6,256.240
	Pakistan Post Office	**-**	**208.802**	**219.242**
G07106	Pakistan Post Office Miscellaneous	-	208.802	219.242
	Housing & Works Division	**3,575.437**	**947.009**	**994.360**
G10101	Housing & Works Receipts & Collection Account	464.720	38.260	40.173
G10113	Public Works/H&W Div Deposits	3,110.717	908.749	954.187
	OTHERS	**172,830.505**	**325,649.707**	**130,989.156**
G06304	Workers Welfare Fund	65,809.106	73,162.826	76,820.967
G06315	Judicial Officers Welfare Fund.	2.964	3.156	3.314
G12140	PM Flood relief Fund 2010	0.042	5.005	5.255

contd….

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
G12150	PM Relief Fund for Thar 2014	174.519	-	-
G12152	PM Relief Fund for Thar 2014	-	0.028	0.030
G12157	PM COVID-19 Pandemic Relief Fund 2020.	-	0.021	0.022
G12164	PM's Relief Fund,Earthquake Other Cal	-	1,663.440	1,746.612
G12166	PM's Relief Fund for Turkiye & Syria Earthquake	-	25.152	26.410
G12169	PM's Relief Fund for Ghaza & Labnan	169.447	15.360	16.128
G12186	Prime Minister' Austery Fund,2026	-	128,472.428	-
G12193	Prime Minister' Austery Fund,2026 SOEs	-	81,085.598	-
G12206	Special Fund for Welfare and Uplift of Minorities	-	34.873	36.617
G12226	Federal Government Artists Welfare Fund	-	1.518	50.707
G12305	Export Development Fund	25,430.000	8,517.000	20,000.000
G12308	Reserve Fund for Exchange Risk on Foreign Loans	2,372.969	11,506.138	12,081.445
G12412	Pakistan Oil Seed Development Fund	188.631	190.953	200.501
G12419	Research & Development Fund	3,800.000	3,582.565	4,154.000
G12421	Diamer Basha and Mohmand Dam Fund	61,757.251	4.950	5.198
G12504	Workers Children Education Fund	0.147	0.073	0.076
G12612	Fund for Urdu Science Board	1.047	2.500	3.000
G1270G	Board of Investment	400.000	400.000	400.000
G1270X	National Tarrif Commission Fund	500.000	800.000	900.000
G12712	Trust Interest Fund (Charitable Endowment)	4.382	1.853	1.946
G12738	National Fund for Control of Drug Abuse	20.000	80.545	84.572
G12783	Universal Service Fund	11,000.000	14,780.052	12,833.000
G14100	Pakistan Mint	1,200.000	1,200.000	1,500.000
G10104	Mint Receipt and Collection Account	-	113.673	119.356
	Gross Receipts	**208,053.823**	**348,206.664**	**154,673.961**
	Less Expenditure	118,536.719	278,958.096	111,367.813
	Deposits and Reserves (Net)	**89,517.104**	**69,248.568**	**43,306.148**

CHAPTER 8

PRIVATIZATION PROCEEDS

8.1 Privatization in Pakistan is an important economic reform policy tool, for generating growth and to expunge structural inefficiencies, by removing false barriers and opening up the economy to competition. The Privatization is part of the economic and structural reforms agenda of Government of Pakistan that emphises to enhance the growth and productivity of Pakistan's economy through deregulation and good governance ,while harnessing the private sector as engine of economic growth. It takes an integrated approach towards enhancing the private sector’s role and goes beyond the transfer of public assets to the private sector, by identifying the linkages and role of regulation, good governance, market competition in fostering conditions that provide incentives for the private sector to invest in providing goods and services efficiently.

8.2 The Privatization Commission Ordinance, 2000 was promulgated on 28th September, 2000 to establish "Privatization Commission" for implementation of privatization policy of the Federal Government.

8.3 Section 16(2) of the said Ordinance envisages that the privatization proceeds shall be utilized by the Federal Government as follows:-

(a) ten percent shall be used for poverty alleviation programmes and;

(b) the remaining ninety percent for retirement of the Federal Government debt.

8.4 The estimates of privatization proceeds are given in below table

TABLE 58

Privatization Proceeds

(Rs. In Million)

Object Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
E01501-02	Privatization Proceeds	86,550.000	14,257.000	160,500.000

PART-II

EXTERNAL RECEIPTS
(ESTIMATES OF FOREIGN ASSISTANCE)

CHAPTER 9

ESTIMATES OF FOREIGN ASSISTANCE

9.1 External resources are derived from a combination of finanicing instruments, includling project loans and grants, programme loans and other loans.

9.2 Project Loans and Grants

9.2.1 Project loans and grants are received from specialized International Financial Institutions and friendly countries with specific purposes falling under the following broad categories;

9.3 Project Loans & Grants for Public Sector Development Programme (PSDP)

9.3.1 Project loans and grants for PSDP are received for various projects being executed by Federal Government, Provincial Governments and various Autonomous Bodies such as WAPDA, PEPCO, NHA etc.

9.4 Project Loans and Grants for Other than PSDP Projects

9.4.1 There are certain projects kept out of PSDP, which are executed by Federal Government, Provincial Governments and Autonomous Bodies by receiving project loans and grants.

9.5 Programme Loans

9.5.1 Programme loans are provided for budgetary support and are linked/tied with achievement of specific targets and goals.

9.6 Other Loans

9.6.1 Other loans comprise of loans from Islamic Development Bank, Sovereign Bonds, Sukuk Bonds, etc raised from non-traditional sources.

9.6.2 The estimates of external resources for the year 2025-26 (budget and revised) and 2026-27 (budget) are tabulated below:

Table 1
Summary of Foreign Assistance

(Rs. In Million)

S. No.	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
(1)	**PSDP Projects (A+B)**	**229,000.267**	**310,978.717**	**255,000.000**
	A. Project Loans	**215,719.384**	**300,129.523**	**246,073.135**
	Federal Projects	89,421.976	167,764.940	112,765.796
	Autonomous Bodies	126,297.408	132,364.583	133,307.339
	B. Project Grants	**13,280.883**	**10,849.194**	**8,926.865**
	Federal Projects	11,236.600	9,856.082	6,376.702
	Autonomous Bodies	2,044.283	993.112	2,550.163
(2)	**Projects (Outside PSDP)**	**716,345.121**	**610,316.920**	**564,303.170**
	A. Project Loans	**686,761.380**	**580,148.480**	**533,036.210**
	Federal Projects	240.700	2,987.600	8,439.000
	Provinces	686,520.680	577,160.880	524,597.210
	B. Project Grants	**29,583.741**	**30,168.440**	**31,266.960**
	Federal Projects	2,195.300	3,474.800	406.000
	Provinces	27,388.441	26,693.640	30,860.960
(3)	**Programme Loans and Grants**	**418,699.100**	**430,405.360**	**418,023.980**
	Loans	418,699.100	427,045.360	418,023.980
	Grants	0.000	3,360.000	0.000
(4)	**Other Loans**	**4,413,510.000**	**3,672,816.000**	**5,542,297.300**
	External Resources			
	Loans	5,734,689.864	4,980,139.363	6,739,430.625
	Grants	42,864.624	44,377.634	40,193.825
	Total External Resources (1+2+3+4)	**5,777,554.488**	**5,024,516.997**	**6,779,624.450**

Table 2
Foreign Assistance Projects (PSDP)
(FG and Autonomous Bodies)

(Rs. In Million)

S. No.	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
(a)	**Federal Government**	**100,658.576**	**177,621.022**	**119,142.498**
	Loans	89,421.976	167,764.940	112,765.796
	Grants	11,236.600	9,856.082	6,376.702
(b)	**Autonomous Bodies**	**128,341.691**	**133,357.695**	**135,857.502**
	Loans	126,297.408	132,364.583	133,307.339
	Grants	2,044.283	993.112	2,550.163
(i)	**WAPDA (Power)**	**69,479.614**	**0.000**	**0.000**
	Loans	69,479.614	0.000	0.000
	Grants	0.000	0.000	0.000
(ii)	**NTDC**	**0.000**	**0.000**	**0.000**
	Loans	0.000	0.000	0.000
(iii)	**PPMC**	**0.000**	**0.000**	**0.000**
	Loans	0.000	0.000	0.000
(iv)	**NHA**	**54,856.200**	**25,978.815**	**59,250.000**
	Loans	53,356.200	25,882.263	57,250.000
	Grants	1,500.00	96.55	2,000.00
(v)	**HEC**	**3,687.354**	**0.000**	**0.000**
	Loans	3,143.071	0.000	0.000
	Grants	544.283	0.000	0.000
(vi)	**Power Division**	**0.000**	**107,378.880**	**76,607.502**
	Loans	0.000	106,482.320	76,057.339
	Grants	0.000	896.560	550.163
(vii)	**SUPARCO**	**318.523**	**0.000**	**0.000**
	Loans	318.523	0.000	0.000
(viii)	**WAPDA (Water)**	**0.000**	**0.000**	**0.000**
	Loans	0.000	0.000	0.000
	Grants	0.000	0.000	0.000
	Total Project Loans	**215,719.384**	**300,129.523**	**246,073.135**
	Total Project Grants	**13,280.883**	**10,849.194**	**8,926.865**
	Total PROJECT LOANS & GRANTS FOR	**229,000.267**	**310,978.717**	**255,000.000**

Table 3

Foreign Assistance Projects (Outside PSDP)
(FG,Autonomous Bodies & Provinces)

(Rs. In Million)

S. No.		Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
		Loans/Grants Wise Break-up			
	(A)	**Federal Government**	**2,436.000**	**6,462.400**	**8,845.000**
		Loans	240.700	2,987.600	8,439.000
		Grants	2,195.300	3,474.800	406.000
	(B)	**Provinces**	**713,909.121**	**603,854.520**	**555,458.170**
		Loans	686,520.680	577,160.880	524,597.210
		Grants	27,388.441	26,693.640	30,860.960
	(i)	**Punjab**	**124,276.890**	**105,680.260**	**144,087.660**
		Loans	123,824.490	102,390.260	139,733.600
		Grants	452.400	3,290.000	4,354.060
	(ii)	**Sindh**	**366,744.611**	**367,897.540**	**256,055.210**
		Loans	359,616.730	358,149.220	252,005.910
		Grants	7,127.881	9,748.320	4,049.300
	(iii)	**Khyber Pakhunkhwa**	**183,942.070**	**98,145.880**	**122,774.400**
		Loans	170,802.460	98,145.880	104,324.600
		Grants	13,139.610	10,231.200	18,449.800
	(iv)	**Balohistan**	**38,945.550**	**18,475.520**	**28,533.100**
		Loans	32,277.000	18,475.520	28,533.100
		Grants	6,668.550	3,424.120	4,007.800
		Total Project Loans	**686,761.380**	**580,148.480**	**533,036.210**
		Total Project Grants	**29,583.741**	**30,168.440**	**31,266.960**
	Total PROJECT LOANS & GRANTS FOR OUTSIDE PSDP		**716,345.121**	**610,316.920**	**564,303.170**

Table 4

Programme Loans and Grants

(Rs. In Million)

S. No.	Description		2025-26 Budget	2025-26 Revised	2026-27 Budget
(I)	**Programme Loans & Grants for Federal and Provinces**				
A)	**Federal**		**330,266.500**	**316,915.200**	**335,312.500**
	Loans		330,266.500	313,555.200	335,312.500
	Grants		0.000	3,360.000	0.000
B)	**Provinces**		**88,432.600**	**113,490.160**	**82,711.480**
	i	Punjab	53,209.200	78,350.160	49,665.980
	ii	Sindh	0.000	0.000	5,800.000
	iii	KPK	35,223.400	35,140.000	27,245.500
	iv	Balochistan	0.000	0.000	0.000
(I)	**Total Programme Loans & Grants for Federal and Provinces**		**418,699.100**	**430,405.360**	**418,023.980**
(II)	**Programme Loans & Grants (Donor-Wise)**				
	A)	**Proramme Loans**	**418,699.100**	**427,045.360**	**418,023.980**
	1	ADB	284,204.930	261,842.000	270,097.300
	2	IsDB	8,476.700	28.000	7,250.000
	3	IBRD	1,160.000	8,904.000	17,110.000
	4	IDA	124,857.470	156,271.360	123,566.680
	5	IFAD	0.000	0.000	0.000
	B)	**Proramme Grants**	**0.000**	**3,360.000**	**0.000**
	1	ADB	0.000	3,360.000	0.000
(II)	**Total Programme Loans & Grants (Donor-Wise)**		**418,699.100**	**430,405.360**	**418,023.980**

Table 5

Other Loans

(Rs. In Million)

S. No.	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
1	IsDB Short-term (Loans)	203,000.000	280,000.000	290,000.000
2	SFD Oil Facility	290,000.000	280,000.000	0.000
3	Foreign Commercial Bank Loans	899,000.000	742,000.000	681,500.000
4	ECO Trade	0.000	30,520.000	31,610.000
5	Bonds	116,000.000	280,000.000	580,000.000
6	SAFE Deposit	1,160,000.000	280,000.000	0.000
7	KSA Time Deposit	1,450,000.000	1,400,000.000	0.000
8	Bilateral Deposit	0.000	0.000	3,480,000.000
9	Naya Pakistan Certificates (NPC)	176,610.000	262,416.000	325,487.300
10	IMF	118,900.000	117,880.000	153,700.000
	Total Other Loans	**4,413,510.000**	**3,672,816.000**	**5,542,297.300**

Table 6

Budget Estimates of Foreign Economic Assistance - 2026-27

(Figures In Million)

Donor Group	Donor	B.E 2026-27 PKR	B.E 2026-27 US$
Bilateral	China	28,315.802	97.641
	Denmark (DANIDA)	14,500.000	50.000
	France	27,351.257	94.315
	Germany	3,159.260	10.894
	Italy	258.000	0.890
	Japan	4,624.055	15.945
	Korea	8,474.936	29.224
	Kuwait	5,985.913	20.641
	Oman	1,542.800	5.320
	Saudi Arabia	13,682.700	47.182
	USA	6,927.700	23.889
	Block Allocation	1,300.000	4.483
Bilateral Total		**116,122.423**	**400.422**
Multilateral	ADB	487,397.135	1,680.680
	AIIB	25,037.800	86.337
	EIB	5,124.000	17.669
	IBRD	119,485.460	412.019
	IDA	415,911.962	1,434.179
	IFAD	11,529.900	39.758
	IsDB	54,125.530	186.640
	IsDB (Short-term)	290,000.000	1,000.000
	OPEC Fund	2,542.940	8.769
	UN	50.000	0.172
Multilateral Total		**1,411,204.727**	**4,866.223**
Others Loans	Bonds	580,000.000	2,000.000
	ECO Trade	31,610.000	109.000
	Foreign Commercial Banks	681,500.000	2,350.000
	Naya Pakistan Certificates	325,487.300	1,122.370
	KSA Time Deposit	-	-
	SAFE China Deposit	-	-
	Bilateral Deposit	3,480,000.000	12,000.00
	IMF	153,700.000	530.000
Others Loans Totals		**5,252,297.300**	**18,111.370**
Grand Total		**6,779,624.450**	**23,378.015**

SUMMARY OF NON-TAX REVENUE RECEIPTS

(MINISTRIES/DIVISIONS/DEPARTMENTS/INSTITUTIONS/AUTHORITIES)

(Rs. In Million)

Sr.NO	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
1	**State Bank of Pakistan**	**2,400,000.000**	**2,428,364.394**	**1,435,750.000**
2	**Ministry of Energy (Petroleum Division)**	**1,910,736.500**	**1,822,437.500**	**2,033,482.500**
(i)	Petroleum Development Levy	1,468,395.000	1,498,000.000	1,676,509.000
(ii)	Royalty on Gas	138,000.000	85,000.000	95,000.000
(iii)	Royalty on Oil	69,000.000	40,000.000	45,504.000
(iv)	Windfall Levy against Crude Oil	20,000.000	16,106.000	17,000.000
(v)	Natural Gas Development Surcharge	49,437.000	63,000.000	70,814.000
(vi)	Discount Retained on local Crude Price	30,000.000	19,488.000	20,500.000
(vii)	Receipts under the Mines - Oilfields and Mineral Development Act	15,000.000	450.000	100.000
(viii)	Petroleum Levy on LPG	5,000.000	3,463.000	3,455.000
(ix)	Climate Support Levy	-	48,000.000	50,000.000
(ix)	Gas Infrastructure Development Cess.	2,400.000	2,000.000	2,248.000
(x)	Others Petroleum Division	113,504.500	46,930.500	52,352.500
3	**Ministry of Defence**	**66,892.564**	**52,925.026**	**57,302.000**
(i)	Effective Services	35,442.364	28,000.000	31,473.000
(ii)	Others Receipts from UNO	31,200.000	24,700.000	25,600.000
(iii)	Others Defence	250.200	225.026	229.000
4	**Ministry of Interior**	**99,858.059**	**92,530.525**	**104,945.379**
(i)	Passport and Visa Fees	76,500.000	65,000.000	73,060.000
(ii)	ICT Interior	17,736.750	23,928.000	27,517.000
(iii)	Others Interior	5,621.309	3,602.525	4,368.379
5	**Regulatory Authorities**	**39,088.000**	**37,517.329**	**42,120.000**
(i)	Pakistan Telecommunciation Authority (PTA)	23,149.000	26,613.240	28,984.500
(ii)	Abandoned Properties Organization (APO)	500.000	500.000	-

contd…

(Rs. In Million)

Sr.NO	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
(iii)	Port Qasim Authority (PQA)	2,000.000	2,000.000	1,000.000
(iv)	Securities & Exchange Commision of Pakistan(SECP)	3,675.000	2,271.760	2,675.000
(v)	Drug Regulatory Authority of Pakistan(DRAP)	1,000.000	-	1,000.000
(vi)	National Database and Registration Authority (NADRA)	4,800.000	4,800.000	5,000.000
(vii)	Pakistan Standard Quality Control Authority(PSQCA)	1,000.000	-	1,000.000
(viii)	Oil and Gas Regulatory Authority (OGRA)	1,000.000	420.000	400.000
(ix)	National Electric Power Regulatory Authority (NEPRA)	800.000	884.000	900.000
(x)	Civil Aviation Authority (CAA)	800.000	-	800.000
(xi)	Others Regulatory Authorities	364.000	28.329	360.500
6	**Ministry of Communications**	**13,164.300**	**11,984.091**	**12,117.900**
7	**Ministry of Industries & Production**	**10,000.000**	**20,000.000**	**22,481.000**
8	**Ministry of IT & Telecommunication**	**6,500.000**	**6,500.000**	**6,500.000**
	Special Communications Organization	6,500.000	6,500.000	6,500.000
9	**Ministry of Housing & Works**	**1,700.500**	**1,155.240**	**1,160.000**
10	**Ministry of Maritimes Affairs**	**2,844.000**	**1,090.966**	**1,783.100**
11	**Ministry of Overseas Pakistanis & Human Resource Development**	**1,100.000**	**1,100.000**	**1,150.000**
12	**Ministry of National Food Security and Research**	**1,513.500**	**1,531.200**	**1,513.500**
13	**Ministry of Religious Affairs and Interfaith Harmony**	**712.278**	**1.500**	**3.000**
14	**Ministry of Foreign Affairs**	**1,145.000**	**1,795.000**	**1,795.000**
15	**Ministry of Commerce**	**700.000**	**1,500.000**	**1,800.000**
16	**Accountant General of Pakistan Revenues**	**1,000.800**	**1,000.000**	**1,000.000**
17	**Election Commission of Pakistan**	**68.887**	**43.505**	**50.000**
18	**Ministry of National Health Services, Regulations & Coord.**	**405.763**	**400.203**	**452.615**

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(Rs. In Million)

Sr.NO	Description	2025-26 Budget	2025-26 Revised	2026-27 Budget
19	Economic Affairs Division	106.575	148.977	106.575
20	Competition Commision of Pakistan	200.000	1,032.790	300.000
21	Establishment Division	270.500	249.200	270.500
22	Ministry of Law and Justice	380.650	205.223	251.625
23	Ministry of Federal Education and Professional Training	156.000	167.614	170.302
24	Ministry of Inter Provincial Coordination (IPC)	166.000	143.000	150.000
25	Pakistan Atomic Energy Commission	200.505	82.000	95.000
26	Pakistan Mint	200.000	200.000	200.000
27	Others Ministries/Divisions/Departments	152.048	159.844	136.723
28	Miscellaneous Receipts of Attached Departments	84,000.000	139,461.449	155,582.852
29	Mobile Handset Levy	12,000.000	13,000.000	14,000.000
30	Grants/Receipts from Provinces under Article-164	-	-	1,035,000.000
31	Foreign Grants-Devp Grants	2,000.000	6,000.000	2,000.000
32	Dividends (Financial/Non Financial Institutions)	206,134.000	201,000.000	130,387.000
33	Mark-up (Provinces)	95,809.652	93,791.795	100,802.004
34	Mark-up (PSEs & Others)	188,000.000	156,000.000	170,851.000
	Total Non-Tax Revenue Receipts	5,147,089.506	5,093,364.394	5,335,598.000

	Privatization Proceeds	86,550.000	14,257.000	160,500.000