

INDEX

DESCRIPTION	PAGE #
Estimate of Revenue Receipts	1
Summary at a Glance	2
Summary	3
Provincial Taxes	4
Law & Order	5
Land Record & Settlement	6
Stamp	7
AJ&K Transport Authority	8
Electricity	9
Miscellaneous	10
Industries	11
Home (Police)	12
Jails	13
Communication & Works	14
Education	15
Health	16
Religious Affairs	17
Food	18
Agriculture	19
Wild Life/Fisheries	20
Livestock & Dairy Development	21
Forests	22
Labour	23
Sericulture	24
Govt. Printing Press	25
Armed Services Board	26
Federal Variable Grants	27
Federal/Provincial Investment (Financial) KC	28
Water Usage Charges	29
Minerals	30
Tourism	31
Socialwelfare	32
Loan & Advances	33
Development Loan/Grant	34
Ways & Means Advances	35

ESTIMATE OF REVENUE RECEIPTS

(In Rupees)				
S. #	DESCRIPTION	BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
1	Inland Revenue	85,000,000,000	66,000,000,000	75,200,000,000
2	Land Record & Settlement	180,000,000	81,000,000	132,500,000
3	Stamp	500,000,000	351,540,000	459,477,000
4	AJ&K Transport Authority	70,000,000	42,600,000	55,500,000
5	Armed Services Board	40,000,000	40,000,000	40,000,000
6	Law & Order (Admin. of Justice)	320,000,000	244,830,000	300,900,000
7	Home (Police)	250,600,000	442,000,000	460,000,000
8	Prison	2,500,000	2,576,000	2,750,000
9	Communication & Works	625,000,000	489,172,500	560,400,000
10	Education	290,000,000	212,000,000	269,600,000
11	Health	252,000,000	177,450,000	230,312,000
12	Food	550,000,000	823,000,000	823,000,000
13	Agriculture	12,000,000	5,100,000	8,800,000
14	Wild Life/Fisheries	90,000,000	81,000,000	92,000,000
15	Livestock & Dairy Development	50,000,000	32,000,000	42,400,000
16	Forests	500,000,000	390,745,000	463,400,000
17	Energy & Water Resources	19,580,000,000	15,120,926,500	18,500,000,000
18	Printing Press	120,000,000	48,000,000	87,600,000
19	Industries	55,500,000	38,485,000	49,650,000
20	Labour	6,500,000	3,450,000	5,000,000
21	Sericulture	6,500,000	2,255,000	4,350,000
22	Minerals	130,000,000	65,550,000	86,200,000
23	Tourism	15,000,000	8,400,000	12,400,000
24	Social Welfare	200,000	1,125,000	1,100,000
25	Religious Affairs	90,000,000	59,000,000	79,000,000
26	Miscellaneous	1,264,200,000	2,483,695,000	2,233,661,000
27	Federal Variable Grant	149,000,000,000	140,000,000,000	146,000,000,000
28	Water Usage Charges	1,000,000,000	280,000,000	2,000,000,000
29	Loan & Advances	1,200,000,000	1,489,155,000	1,800,000,000
30	Federal/Provincial Investment (Financial) KC	0	984,945,000	0
TOTAL		261,200,000,000	230,000,000,000	250,000,000,000

DESCRIPTION	(In Rupees)		
	BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
<u>SUMMARY AT A GLANCE</u>			
AJ&K Consolidated Fund (Revenue + Capital)	<u>303,200,000,000</u>	<u>271,546,255,000</u>	<u>294,162,997,000</u>
Revenue Receipts	260,000,000,000	228,510,845,000	248,200,000,000
Tax Revenue	85,859,000,000	66,589,970,000	75,986,877,000
Non-Tax Revenue	174,141,000,000	161,920,875,000	172,213,123,000
Capital Receipts	<u>43,200,000,000</u>	<u>43,035,410,000</u>	<u>45,962,997,000</u>
Recoveries of Loans and Advances	1,200,000,000	1,489,155,000	1,800,000,000
Debt	42,000,000,000	41,546,255,000	44,162,997,000

(In Rupees)			
DESCRIPTION	BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
<u>SUMMARY</u>			
B Tax Revenue	85,859,000,000	66,589,970,000	75,986,877,000
B01 Direct Taxes	67,961,200,000	53,468,100,000	60,428,900,000
B011 Taxes on Income	67,477,500,000	53,147,000,000	60,000,000,000
B013 Property Tax	269,700,000	229,100,000	268,900,000
B014 Land Revenue	179,000,000	81,000,000	132,000,000
B016 Tax on Profession, Trade & Calling	35,000,000	11,000,000	28,000,000
B02 Indirect Taxes	12,396,800,000	8,139,370,000	10,557,477,000
B023 Sales Tax	9,100,000,000	7,100,000,000	8,000,000,000
B026 Provincial Excise	2,501,500,000	486,500,000	1,839,500,000
B027 Stamp Duty	540,300,000	356,270,000	480,477,000
B028 Motor Vehicles	255,000,000	196,600,000	237,500,000
B03 Indirect Taxes	5,501,000,000	4,982,500,000	5,000,500,000
B030 Other Indirect Taxes	5,501,000,000	4,982,500,000	5,000,500,000
C Non-Tax Revenue	174,141,000,000	161,920,875,000	172,213,123,000
C01 Income from Property and Enterprise	20,000,000,000	16,520,926,500	19,850,000,000
C010 Profits	20,000,000,000	16,520,926,500	19,850,000,000
C02 Receipts from Civil Administration and Other Functions	2,344,300,000	2,145,183,500	2,325,123,000
C021 General Administration - Organ of State	530,200,000	505,785,000	458,435,000
C022 General Administration Receipts - Fiscal Administration	81,000,000	127,200,000	94,326,000
C023 General Administration Receipts - Economic Regulation	2,000,000	0	900,000
C026 Law and Order Receipts	264,100,000	455,576,000	474,250,000
C027 Community Services Receipts	423,000,000	318,172,500	389,400,000
C028 Social Services	552,000,000	389,450,000	507,812,000
C029 Social Services - Miscellaneous	492,000,000	349,000,000	400,000,000
C03 Miscellaneous Receipts	151,796,700,000	143,254,765,000	150,038,000,000
C031 Economic Services Receipts - Food & Agriculture	562,000,000	828,100,000	831,800,000
C032 Economic Services Receipts - Fisheries & Animal Husbandry	140,000,000	113,000,000	134,400,000
C033 Economic Services Receipts - Forests	500,000,000	390,745,000	463,400,000
C035 Economic Services Receipts - Other -Industries	184,500,000	92,190,000	144,700,000
C036 Federal Grants	149,040,000,000	141,024,945,000	146,040,000,000
C037 Extra Ordinary Receipts - Water Usage Charges	1,000,000,000	280,000,000	2,000,000,000
C038 Others - Miscellaneous	340,200,000	525,785,000	411,700,000
C039 Development Surcharges & Royalties - Minerals	30,000,000	0	12,000,000
E Capital Receipts			
E02 Recoveries of Loans and Advances	1,200,000,000	1,489,155,000	1,800,000,000
E025 From Government Servants	1,200,000,000	1,489,155,000	1,800,000,000
E03 Debt	42,000,000,000	41,546,255,000	44,162,997,000
E031 Debt/Development Loan/Grants (Domestic)	31,000,000,000	32,000,000,000	32,000,000,000
E032 Floating Debt	10,000,000,000	9,380,795,000	11,162,997,000
E033 Debt/Development Loan/Grants (Foreign)	1,000,000,000	165,460,000	1,000,000,000

		(In Rupees)		
DESCRIPTION		BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
TAX REVENUE				
B	Tax Revenue	<u>85,000,000,000</u>	<u>66,000,000,000</u>	<u>75,200,000,000</u>
B01	Direct Taxes	<u>67,512,500,000</u>	<u>53,158,000,000</u>	<u>60,028,000,000</u>
B011	Taxes on Income	<u>67,477,500,000</u>	<u>53,147,000,000</u>	<u>60,000,000,000</u>
B01101	Income Tax	67,477,500,000	53,147,000,000	60,000,000,000
B016	Tax on Profession, Trade & Calling	<u>35,000,000</u>	<u>11,000,000</u>	<u>28,000,000</u>
B01601	Ordinary Collection	35,000,000	11,000,000	28,000,000
B02	Indirect Taxes	<u>11,786,500,000</u>	<u>7,740,500,000</u>	<u>10,021,500,000</u>
B023	Sales Tax	<u>9,100,000,000</u>	<u>7,100,000,000</u>	<u>8,000,000,000</u>
B02341	Ordinary Collection - Sales Tax on Goods	5,600,000,000	3,600,000,000	4,500,000,000
B02366	Sales Tax on services collected on behalf of AJ&K	3,500,000,000	3,500,000,000	3,500,000,000
B026	Provincial Excise	<u>2,501,500,000</u>	<u>486,500,000</u>	<u>1,839,500,000</u>
B02620	Medicinal & Toilet Preparations containing Alcohol (Excise Duty on Medicines)	1,500,000	500,000	1,000,000
B02628	Others - Excise Duty	2,500,000,000	486,000,000	1,838,500,000
B028	Motor Vehicles	<u>185,000,000</u>	<u>154,000,000</u>	<u>182,000,000</u>
B02801	Fee for Registration - Computerized No. Plates	95,000,000	42,000,000	70,000,000
B02803	Receipts under Provincial Motor Vehicle Taxation Act	90,000,000	112,000,000	112,000,000
B03	Other Indirect Taxes	<u>5,501,000,000</u>	<u>4,982,500,000</u>	<u>5,000,500,000</u>
B030	Other Indirect Taxes	<u>5,501,000,000</u>	<u>4,982,500,000</u>	<u>5,000,500,000</u>
B03021	Education Cess	5,000,000,000	4,500,000,000	4,500,000,000
B03052	Receipts from Sales of Tobacco Dealers License Form	1,000,000	500,000	500,000
B03070	Telephone Duty	500,000,000	482,000,000	500,000,000
C02	Receipts from Civil Administration and Other Functions	<u>200,000,000</u>	<u>119,000,000</u>	<u>150,000,000</u>
C027	Community Services Receipts	<u>200,000,000</u>	<u>119,000,000</u>	<u>150,000,000</u>
C02712	Tolls on Road and Bridges	200,000,000	119,000,000	150,000,000

		(In Rupees)		
DESCRIPTION		BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
LAW & ORDER				
B	Tax Revenue			
B01	Direct Taxes	<u>269,700,000</u>	<u>229,100,000</u>	<u>268,900,000</u>
B013	Property Tax	<u>269,700,000</u>	<u>229,100,000</u>	<u>268,900,000</u>
B01311	Fees for Registering Documents	95,500,000	89,000,000	100,000,000
B01312	Copying Registered Documents	200,000	900,000	900,000
B01320	Property Tax	174,000,000	139,200,000	168,000,000
	Deduct - Refunds			
B027	Stamp Duty	<u>40,300,000</u>	<u>4,730,000</u>	<u>21,000,000</u>
B02735	Fines and Penalties	40,300,000	4,730,000	21,000,000
C	Non-Tax Revenue			
C02	Receipts from Civil Administration and Other	<u>10,000,000</u>	<u>11,000,000</u>	<u>11,000,000</u>
C026	Law and Order Receipts	<u>10,000,000</u>	<u>11,000,000</u>	<u>11,000,000</u>
C02604	General Fees, Fines & Forfeitures	10,000,000	11,000,000	11,000,000

		(In Rupees)		
DESCRIPTION		BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
LAND RECORD & SETTLEMENT				
B	Tax Revenue			
B01	Direct Taxes	<u>179,000,000</u>	<u>81,000,000</u>	<u>132,000,000</u>
B014	Land Revenue	<u>179,000,000</u>	<u>81,000,000</u>	<u>132,000,000</u>
B01404	Sale of Government Estates	11,000,000	0	4,000,000
B01409	Others (Transfer of Property)	1,000,000	11,000,000	5,000,000
B01417	Mutation Fee	2,000,000	0	1,000,000
B01418	Copying & Inspection of Patwaries Record	10,000,000	0	4,000,000
B01425	Land Revenue & Others	155,000,000	70,000,000	118,000,000
C	Non-Tax Revenue			
C02	Receipts from Civil Administration and Other Functions	<u>1,000,000</u>	<u>0</u>	<u>500,000</u>
C026	Law & Order Receipts	<u>1,000,000</u>	<u>0</u>	<u>500,000</u>
C02635	Receipts realized under the Arms Act	1,000,000	0	500,000

		(In Rupees)		
DESCRIPTION		BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
STAMPS				
B	Tax Revenue			
B02	Indirect Taxes	500,000,000	351,540,000	459,477,000
B027	Stamp Duty	500,000,000	351,540,000	459,477,000
B02701	Sale of Stamps - non judicial	45,000,000	38,000,000	44,000,000
B02704	Other Non Judicial Sale and General Stamps	35,000,000	70,000,000	60,000,000
B02712	Sale of Property Transactions	6,000,000	3,000,000	4,600,000
B02719	Stamp Duty on Receipt issued by Couriers	26,000,000	21,000,000	25,284,000
B02731	Sale of Stamps - judicial	370,000,000	212,000,000	312,596,000
B02732	Court Fees	5,000,000	7,400,000	6,930,000
B02733	Record Room Receipts	9,000,000	0	4,140,000
B02734	Court Fees realized in Stamps	4,000,000	140,000	1,927,000
	Deduct - Refunds			

		(In Rupees)		
DESCRIPTION		BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
AJ&K TRANSPORT AUTHORITY				
B	Tax Revenue			
B02	Indirect Taxes	<u>70,000,000</u>	<u>42,600,000</u>	<u>55,500,000</u>
B028	Motor Vehicles	<u>70,000,000</u>	<u>42,600,000</u>	<u>55,500,000</u>
B02802	Fee for Miscellaneous Receipts	800,000	10,000,000	10,000,000
B02811	Other Receipts on account of Vehicles Fitness Certificate	25,000,000	11,600,000	12,500,000
B02812	Other Receipts on account of Vehicles Route Permit Fee	44,200,000	21,000,000	33,000,000

		(In Rupees)		
DESCRIPTION		BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
ENERGY & WATER RESOURCES				
C	Non-Tax Revenue			
C01	Income from Property and Enterprise	<u>19,580,000,000</u>	<u>15,120,926,500</u>	<u>18,500,000,000</u>
C010	Profits	<u>19,580,000,000</u>	<u>15,120,926,500</u>	<u>18,500,000,000</u>
C01015	Electricity Receipts - Electricity Deptt. AJK Govt.	<u>19,580,000,000</u>	<u>15,120,926,500</u>	<u>18,500,000,000</u>
001	Others	4,000,000	0	2,000,000
002	Electricity Charges	18,641,000,000	15,120,926,500	18,050,000,000
004	Meters	500,000,000	0	240,000,000
005	Direct Connections	90,000,000	0	43,000,000
006	Wiring Contractor Test Report/Inspection Fee	40,000,000	0	19,000,000
007	Cable Cost	300,000,000	0	144,000,000
008	Miscellaneous	5,000,000	0	2,000,000
	Deduct - Refunds			

		(In Rupees)		
DESCRIPTION		BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
MISCELLANEOUS				
C	Non-Tax Revenue			
C01	Income from Property and Enterprise	420,000,000	1,400,000,000	1,350,000,000
C010	Profits	420,000,000	1,400,000,000	1,350,000,000
C01008	Pakistan Telecommunication Authority - AJK Share	420,000,000	1,400,000,000	1,350,000,000
C02	Receipts from Civil Administration and Other Functions	530,200,000	505,785,000	458,435,000
C021	General Administration - Organ of State	530,200,000	505,785,000	458,435,000
C02101	Organs of state- Examination Fee realized by PSC	30,200,000	5,785,000	10,000,000
C02103	Organs of state- Recoveries of over payment	500,000,000	500,000,000	448,435,000
C02104	Organs of State - Collection of Payments for Services rendered			
C022	General Administration Receipts - Fiscal Administration	81,000,000	127,200,000	94,326,000
C02206	Audit Other	1,000,000	200,000	850,000
C02241	Contribution of Pension and Gratuities	80,000,000	82,000,000	82,000,000
C02248	Recoveries of Overpayment of Pension		45,000,000	11,476,000
C028	Social Services	10,000,000	0	7,900,000
C02872	Fees realised on account of Birth and Death Certificates	10,000,000	0	7,900,000
C03	Miscellaneous Receipts			
C038	Others	223,000,000	450,710,000	323,000,000
C03870	Others	223,000,000	450,710,000	323,000,000
003	Miscellaneous	200,000,000	435,900,000	300,000,000
004	Rent of MLA's Hostel	15,000,000	5,250,000	10,000,000
005	NOC fee for opening/renewal of Banks Branches	8,000,000	0	3,000,000
006	Issuance of Cerificates Fee by LG&RD	0	9,700,000	10,000,000
	Deduct - Refunds		(140,000)	0

		(In Rupees)		
DESCRIPTION		BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
INDUSTRIES				
C	Non-Tax Revenue			
C02	Receipts from Civil Administration and Other	<u>2,000,000</u>	<u>0</u>	<u>900,000</u>
C023	General Administration Receipts - Economic Regul	<u>2,000,000</u>	<u>0</u>	<u>900,000</u>
C02304	Receipts under the Companies Ordinance, 1984	2,000,000	0	900,000
C03	Miscellaneous Receipts	<u>53,500,000</u>	<u>38,485,000</u>	<u>48,750,000</u>
C035	Economic Services Receipts - Others	<u>51,500,000</u>	<u>38,485,000</u>	<u>47,750,000</u>
C03506	Industrial Safety - Explosives Department	1,000,000	0	500,000
C0350C	Fee of Registration/Renewal etc. of Stone Crushing	1,000,000	0	500,000
C03541	Industries Receipts	48,500,000	38,000,000	46,000,000
C03549	Others - Allotment of Industrial Plots	1,000,000	485,000	750,000
C038	Others	<u>2,000,000</u>	<u>0</u>	<u>1,000,000</u>
C03818	Fees for Registration of Societies under the Registration Act	2,000,000	0	1,000,000

		(In Rupees)		
DESCRIPTION		BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
HOME (POLICE)				
C	Non-Tax Revenue			
C02	Receipts from Civil Administration and Other Functions	<u>250,600,000</u>	<u>442,000,000</u>	<u>460,000,000</u>
C026	Law and Order Receipts	<u>250,600,000</u>	<u>442,000,000</u>	<u>460,000,000</u>
C02634	Police supplied to Public Departments, Private Companies and Persons	60,000,000	44,000,000	60,000,000
C02636	Traffic Fines	130,600,000	290,000,000	290,000,000
C02637	Motor Driving Licence	60,000,000	108,000,000	110,000,000

		(In Rupees)		
DESCRIPTION		BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
PRISON				
C	Non-Tax Revenue			
C02	Receipts from Civil Administration and Other Func	<u>2,500,000</u>	<u>2,576,000</u>	<u>2,750,000</u>
C026	Law and Order Receipts	<u>2,500,000</u>	<u>2,576,000</u>	<u>2,750,000</u>
C02661	Others - Jails	2,500,000	2,576,000	2,750,000

		(In Rupees)		
DESCRIPTION		BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
COMMUNICATION & WORKS				
C	Non-Tax Revenue			
C02	Receipts from Civil Administration and Other Functions	<u>625,000,000</u>	<u>489,172,500</u>	<u>560,400,000</u>
C027	Community Services Receipts	<u>223,000,000</u>	<u>199,172,500</u>	<u>239,400,000</u>
	HIGHWAYS	<u>83,000,000</u>	<u>120,155,000</u>	<u>124,400,000</u>
C02715	Collection of Payments for Services rendered	5,000,000	155,000	2,400,000
C02716	Others	73,000,000	120,000,000	120,000,000
C02719	Receipt From Workshops	5,000,000	0	2,000,000
	BUILDINGS	<u>140,000,000</u>	<u>79,017,500</u>	<u>115,000,000</u>
C02701	Building Rent	130,000,000	79,000,000	110,000,000
C02702	Receipts from Workshops and Rent of Equipmer	4,000,000	0	2,000,000
C02705	Collection of Payments for Services rendered	1,000,000	0	500,000
C02706	Others	5,000,000	17,500	2,500,000
C029	Social Services Miscellaneous	<u>402,000,000</u>	<u>290,000,000</u>	<u>321,000,000</u>
	PUBLIC HEALTH	<u>402,000,000</u>	<u>290,000,000</u>	<u>321,000,000</u>
C02938	Water Supply Charges	400,000,000	290,000,000	320,000,000
C02950	Others - PHE	<u>2,000,000</u>	<u>0</u>	<u>1,000,000</u>
001	Others	500,000	0	250,000
002	Tender Forms & Fee Contractor	300,000	0	150,000
003	Registration of Contractors	300,000	0	150,000
005	Miscellaneous	500,000	0	250,000
006	Fines and Forfeitures	300,000	0	150,000
007	Agreement Fee	100,000	0	50,000

		(In Rupees)		
DESCRIPTION		BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
EDUCATION				
C	Non-Tax Revenue			
C02	Receipts from Civil Administration and Other Functions	<u>290,000,000</u>	<u>212,000,000</u>	<u>269,600,000</u>
C028	Social Services	<u>290,000,000</u>	<u>212,000,000</u>	<u>269,600,000</u>
	Higher Education			
C02803	Fees Government Intermediate Classes	70,000,000	42,000,000	59,000,000
	Elementary & Secondary Education			
C02804	Fee from Primary Schools	4,000,000	0	2,000,000
C02813	Education - General Admission Fees	10,000,000	0	4,600,000
C02818	Education - Others	190,000,000	170,000,000	196,000,000
C02819	Receipts from Boys Secondary Schools	8,000,000	0	4,000,000
C02820	Receipts from Girls Secondary Schools	8,000,000	0	4,000,000

		(In Rupees)		
DESCRIPTION		BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
HEALTH				
C	Non-Tax Revenue			
C02	Receipts from Civil Administration and Other Functions	252,000,000	177,450,000	230,312,000
C028	Social Services	252,000,000	177,450,000	230,312,000
C02855	Health - Sale of Outdoor Tickets	25,000,000	0	11,000,000
C02857	Health - Rooms Rent	3,000,000	0	1,372,000
C02865	Health Other Contributions	8,000,000	2,450,000	5,000,000
C02870	Health Fees realized on account of Registration of Private, Clinics, Laboratories, X Ray Clinics	4,000,000	0	1,800,000
C02875	Health - Hospital Receipts	212,000,000	175,000,000	211,140,000
001	Others	200,000,000	175,000,000	205,140,000
002	Admission Fee for indoor Patient	1,000,000	0	500,000
003	Laboratory Fee	1,000,000	0	500,000
004	X-ray Charges	1,000,000	0	500,000
005	E.C.G Charges	1,000,000	0	500,000
006	Ultrasound Charges	1,000,000	0	500,000
007	Bed Fee	1,000,000	0	500,000
008	Operation Fee	1,000,000	0	500,000
009	Checkup Fee	1,000,000	0	500,000
010	C.T Scan Lithotripsy and MRI etc.	1,000,000	0	500,000
011	Medical, Surgical or other Specialist checkup	1,000,000	0	500,000
012	Drug Licence Fee	1,000,000	0	500,000
013	Drug Licence Renewal Fee	1,000,000	0	500,000

		(In Rupees)		
DESCRIPTION		BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
RELIGIOUS AFFAIRS				
C	Non-Tax Revenue			
C02	Receipts from Civil Administration and Other Functions	<u>90,000,000</u>	<u>59,000,000</u>	<u>79,000,000</u>
C029	Social Services - Miscellaneous	<u>90,000,000</u>	<u>59,000,000</u>	<u>79,000,000</u>
C02956	Nikah Registration Fee	90,000,000	59,000,000	79,000,000

		(In Rupees)		
DESCRIPTION		BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
FOOD				
C	Non-Tax Revenue			
C03	Miscellaneous Receipts	<u>550,000,000</u>	<u>823,000,000</u>	<u>823,000,000</u>
C031	Economic Services Receipts - Food & Agriculture	<u>550,000,000</u>	<u>823,000,000</u>	<u>823,000,000</u>
C03105	Receipts of AJK Food Department	<u>550,000,000</u>	<u>823,000,000</u>	<u>823,000,000</u>
001	Receipts of AJK Food Department	250,000,000	823,000,000	612,000,000
002	Bar dana	282,000,000	0	193,000,000
003	Registration Fee	5,000,000	0	5,000,000
004	Dealership Form	3,000,000	0	3,000,000
005	Registration for Licence	4,000,000	0	4,000,000
006	Late Fee	2,000,000	0	2,000,000
007	Duplicate Fee	2,000,000	0	2,000,000
008	Fine	2,000,000	0	2,000,000

		(In Rupees)		
DESCRIPTION		BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
AGRICULTURE				
C	Non-Tax Revenue			
C03	Miscellaneous Receipts	<u>12,000,000</u>	<u>5,100,000</u>	<u>8,800,000</u>
C031	Economic Services Receipts - Food & Agricul	<u>12,000,000</u>	<u>5,100,000</u>	<u>8,800,000</u>
C03116	Agriculture Receipts	10,000,000	5,100,000	8,000,000
C03118	Receipts from Agricultural Seed Farms	500,000	0	200,000
C03135	Collection of Payments for Services rendered	500,000	0	200,000
C03136	Agriculture Others	500,000	0	200,000
C03141	Receipts on account of supply of Fertilizers, Pesticides, Seeds etc.	500,000	0	200,000

		(In Rupees)		
DESCRIPTION		BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
WILD LIFE / FISHERIES				
C	Non-Tax Revenue			
C03	Miscellaneous Receipts	<u>90,000,000</u>	<u>81,000,000</u>	<u>92,000,000</u>
C032	Economic Services Receipts - Fisheries & Animal Husbandry	<u>90,000,000</u>	<u>81,000,000</u>	<u>92,000,000</u>
C03201	Ordinary Receipts	<u>90,000,000</u>	<u>81,000,000</u>	<u>92,000,000</u>
001	Others	3,500,000	81,000,000	48,000,000
002	Mangla	79,000,000	0	40,000,000
003	Shooting Licence	4,000,000	0	2,000,000
004	Fisheries	3,500,000	0	2,000,000

		(In Rupees)		
DESCRIPTION		BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
LIVESTOCK & DAIRY DEVELOPMENT				
C	Non-Tax Revenue			
C03	Miscellaneous Receipts	<u>50,000,000</u>	<u>32,000,000</u>	<u>42,400,000</u>
C032	Economic Services Receipts - Fisheries & Animal Husbandry	<u>50,000,000</u>	<u>32,000,000</u>	<u>42,400,000</u>
C03223	Receipts from Poultry & Live Stock Forms	45,000,000	32,000,000	40,000,000
C03225	Receipts from Research Institute	1,000,000	0	500,000
C03227	Insemination Fees	2,000,000	0	900,000
C03230	Collection of Payments for Services rendered	1,000,000	0	500,000
C03231	Others	1,000,000	0	500,000

		(In Rupees)		
DESCRIPTION		BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
FORESTS				
C	Non-Tax Revenue			
C03	Miscellaneous Receipts	<u>500,000,000</u>	<u>390,745,000</u>	<u>463,400,000</u>
C033	Economic Services Receipts - Forests	<u>500,000,000</u>	<u>390,745,000</u>	<u>463,400,000</u>
C03301	Timber and other Produce removed from the Forest by Government Agencies - Timber	480,000,000	380,000,000	450,000,000
C03311	Timber and other Produce removed from the Forest by Consumer of Purchasers-Honey, Herbs and Medical Plants.	1,000,000	745,000	900,000
C03370	Other Receipts	<u>19,000,000</u>	<u>10,000,000</u>	<u>12,500,000</u>
001	Sale of Timber	6,000,000	0	6,000,000
002	Sale of Plants	3,000,000	0	1,500,000
003	Sale of Kuth	3,000,000	0	1,500,000
004	Miscellaneous	7,000,000	0	3,500,000

		(In Rupees)		
DESCRIPTION		BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
LABOUR				
C	Non-Tax Revenue			
C03	Miscellaneous Receipts	<u>6,500,000</u>	<u>3,450,000</u>	<u>5,000,000</u>
C035	Economic Services Receipts - Others	<u>6,500,000</u>	<u>3,450,000</u>	<u>5,000,000</u>
C03508	Others	<u>6,500,000</u>	<u>3,450,000</u>	<u>5,000,000</u>
001	Registration Fee, Fines (Shops, POL Pump, Commercial Activities)	4,500,000	3,450,000	4,000,000
002	Fines under Weight & Measure Act	2,000,000	0	1,000,000

		(In Rupees)		
DESCRIPTION		BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
SERICULTURE				
C	Non-Tax Revenue			
C03	Miscellaneous Receipts	<u>6,500,000</u>	<u>2,255,000</u>	<u>4,350,000</u>
C035	Economic Services Receipts - Others	<u>6,500,000</u>	<u>2,255,000</u>	<u>4,350,000</u>
C03549	Others	<u>6,500,000</u>	<u>2,255,000</u>	<u>4,350,000</u>
001	Sale of Silk Thread/Silk Seeds	4,000,000	0	3,500,000
002	Sale of Mulberry Plants	1,500,000	0	500,000
003	Sale of Silkworm eggs	1,000,000	0	350,000

		(In Rupees)		
DESCRIPTION		BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
GOVT. PRINTING PRESS				
C	Non-Tax Revenue			
C03	Miscellaneous Receipts	<u>120,000,000</u>	<u>48,000,000</u>	<u>87,600,000</u>
C035	Economic Services Receipts - Others	<u>120,000,000</u>	<u>48,000,000</u>	<u>87,600,000</u>
C03511	Sale of Gazette	5,000,000	0	1,800,000
C03512	Sale of other Government Publications	4,000,000	0	1,400,000
C03519	Press Receipts	110,000,000	48,000,000	84,000,000
C03523	Others	1,000,000	0	400,000

		(In Rupees)		
DESCRIPTION		BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
ARMED SERVICES BOARD				
C	Non-Tax Revenue			
C03	Miscellaneous Receipts	<u>40,000,000</u>	<u>40,000,000</u>	<u>40,000,000</u>
C036	Grants	<u>40,000,000</u>	<u>40,000,000</u>	<u>40,000,000</u>
C0360A	50% Share of District Armed Services Board from Ministry of Defence	40,000,000	40,000,000	40,000,000

		(In Rupees)		
DESCRIPTION		BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
VARIABLE GRANT				
C	Non-Tax Revenue			
C03	Miscellaneous Receipts	<u>149,000,000,000</u>	<u>140,000,000,000</u>	<u>146,000,000,000</u>
C036	Grants	<u>149,000,000,000</u>	<u>140,000,000,000</u>	<u>146,000,000,000</u>
C03604	Variable Grant from Federal Government	149,000,000,000	140,000,000,000	146,000,000,000

(In Rupees)			
DESCRIPTION	BUDGET	REVISED	BUDGET
	ESTIMATES	ESTIMATES	ESTIMATES
	2025-26	2025-26	2026-27
FEDERAL/PROVINCIAL INVESTMENT (FINANCIAL) KC			
C	Non-Tax Revenue		
C03	Miscellaneous Receipts		
C036	Grants	<u>0</u>	<u>984,945,000</u>
C03604	Federal Grant for Shuhada & Injured Persons	984,945,000	<u>0</u>

		(In Rupees)		
DESCRIPTION		BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
WATER USAGE CHARGES				
C	Non-Tax Revenue			
C03	Miscellaneous Receipts	<u>1,000,000,000</u>	<u>280,000,000</u>	<u>2,000,000,000</u>
C037	Extra Ordinary Receipts	<u>1,000,000,000</u>	<u>280,000,000</u>	<u>2,000,000,000</u>
C03725	Others - Water Usage Charges Mangla	1,000,000,000	280,000,000	2,000,000,000

		(In Rupees)		
DESCRIPTION		BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
MINERALS				
C	Non-Tax Revenue			
C03	Miscellaneous Receipts	<u>130,000,000</u>	<u>65,550,000</u>	<u>86,200,000</u>
C038	Others	<u>100,000,000</u>	<u>65,550,000</u>	<u>74,200,000</u>
C03805	Rent, Rates and Taxes	12,000,000	2,550,000	4,000,000
C03808	Receipts under the Mines - Oilfields and Mineral Development Act	80,000,000	63,000,000	67,000,000
C03829	Other Receipts Fees, Fines and Forfeitures	3,000,000	0	1,200,000
C03847	Sand and Quarry Fees	3,000,000	0	1,200,000
C03870	Others - Map Fee	2,000,000	0	800,000
C039	Development Surcharges & Royalties	<u>30,000,000</u>	<u>0</u>	<u>12,000,000</u>
C03909	Mineral Royalties	30,000,000	0	12,000,000

		(In Rupees)		
DESCRIPTION		BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
TOURISM				
C	Non-Tax Revenue			
C03	Miscellaneous Receipts	<u>15,000,000</u>	<u>8,400,000</u>	<u>12,400,000</u>
C038	Others	<u>15,000,000</u>	<u>8,400,000</u>	<u>12,400,000</u>
C03821	Tourism Receipts incl. Rent of Rest Houses	15,000,000	8,400,000	12,400,000

		(In Rupees)		
DESCRIPTION		BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
SOCIAL WELFARE				
C	Non-Tax Revenue			
C03	Miscellaneous Receipts	<u>200,000</u>	<u>1,125,000</u>	<u>1,100,000</u>
C038	Others	<u>200,000</u>	<u>1,125,000</u>	<u>1,100,000</u>
C03859	Collection of Registration/Work Permit Fee	200,000	1,125,000	1,100,000

		(In Rupees)		
DESCRIPTION		BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
LOANS & ADVANCES				
E	Capital Receipts			
E02	Recoveries of Loans and Advances			
E025	From Government Servants	<u>1,200,000,000</u>	<u>1,489,155,000</u>	<u>1,800,000,000</u>
E02501	House Building Advance	1,191,000,000	1,485,018,000	1,786,500,000
E02502	Motor Car Advance	7,000,000	1,546,000	10,500,000
E02503	Motor Cycle/Scooter Advance	2,000,000	2,591,000	3,000,000

		(In Rupees)		
DESCRIPTION		BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
DEVELOPMENT LOAN/GRANT				
E	Capital Receipts			
E03	Debt			
E031	Debt (Domestic)	<u>31,000,000,000</u>	<u>32,000,000,000</u>	<u>32,000,000,000</u>
E03102	Debt/Development Grant - received from Federal Govt	31,000,000,000	32,000,000,000	32,000,000,000
E033	Debt (Foreign)	<u>1,000,000,000</u>	<u>165,460,000</u>	<u>1,000,000,000</u>
E03302	Debt (Foreign)/Development Grant - received from Federal Government	1,000,000,000	165,460,000	1,000,000,000

		(In Rupees)		
DESCRIPTION		BUDGET ESTIMATES 2025-26	REVISED ESTIMATES 2025-26	BUDGET ESTIMATES 2026-27
WAYS & MEANS ADVANCES				
E	Capital Receipts			
E03	Debt			
E032	Floating Debt	<u>10,000,000,000</u>	<u>9,380,795,000</u>	<u>11,162,997,000</u>
E03203	Ways & Means Advances	10,000,000,000	9,380,795,000	11,162,997,000