



**GOVERNMENT OF THE PUNJAB**

**ESTIMATES OF  
CHARGED EXPENDITURE  
AND  
DEMANDS FOR GRANTS  
CURRENT & DEVELOPMENT EXPENDITURE**

**FOR  
2025 – 2026**

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## **PART I. – CURRENT EXPENDITURE**

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PART I. – CURRENT EXPENDITURE  
**(A) CURRENT REVENUE EXPENDITURE**

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**OPIUM****2024-2025  
Budget  
Estimate  
Rs****2024-2025  
Revised  
Estimate  
Rs****2025-2026  
Budget  
Estimate  
Rs****Demand Presented on behalf of OPIUM****Current Expenditure on Revenue Account****PC21001 OPIUM****21,138,000****20,013,000****21,439,000**



**LAND REVENUE****2024-2025  
Budget  
Estimate  
Rs****2024-2025  
Revised  
Estimate  
Rs****2025-2026  
Budget  
Estimate  
Rs****Demand Presented on behalf of LAND REVENUE****Current Expenditure on Revenue Account**

<b>PC21002</b>	<b>LAND REVENUE</b>	<b>9,526,158,000</b>	<b>7,625,837,000</b>	<b>10,758,224,000</b>
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**PROVINCIAL EXCISE****2024-2025  
Budget  
Estimate  
Rs****2024-2025  
Revised  
Estimate  
Rs****2025-2026  
Budget  
Estimate  
Rs****Demand Presented on behalf of PROVINCIAL EXCISE****Current Expenditure on Revenue Account**

<b>PC21003</b>	<b>PROVINCIAL EXCISE</b>	<b>1,913,054,000</b>	<b>4,254,664,000</b>	<b>3,632,175,000</b>
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**STAMPS****2024-2025  
Budget  
Estimate  
Rs****2024-2025  
Revised  
Estimate  
Rs****2025-2026  
Budget  
Estimate  
Rs****Demand Presented on behalf of STAMPS****Current Expenditure on Revenue Account**

<b>PC21004</b>	<b>STAMPS</b>	<b>470,799,000</b>	<b>423,746,000</b>	<b>469,949,000</b>
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**FORESTS****2024-2025  
Budget  
Estimate  
Rs****2024-2025  
Revised  
Estimate  
Rs****2025-2026  
Budget  
Estimate  
Rs****Demand Presented on behalf of FORESTS****Current Expenditure on Revenue Account**

<b>PC21005</b>	<b>FORESTS</b>	<b>6,288,808,000</b>	<b>6,461,157,000</b>	<b>7,144,731,000</b>
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**REGISTRATION****2024-2025  
Budget  
Estimate  
Rs****2024-2025  
Revised  
Estimate  
Rs****2025-2026  
Budget  
Estimate  
Rs****Demand Presented on behalf of REGISTRATION****Current Expenditure on Revenue Account**

<b>PC21006</b>	<b>REGISTRATION</b>	<b>167,219,000</b>	<b>125,951,000</b>	<b>178,116,000</b>
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**CHARGES ON ACCOUNT OF MOTOR VEHICLES ACT**

**2024-2025  
Budget  
Estimate  
Rs**

**2024-2025  
Revised  
Estimate  
Rs**

**2025-2026  
Budget  
Estimate  
Rs**

**Demand Presented on behalf of CHARGES ON ACCOUNT OF MOTOR  
VEHICLES ACT**

**Current Expenditure on Revenue Account**

<b>PC21007</b>	<b>CHARGES ON ACCOUNT OF MOTOR VEHICLES ACT</b>	<b>1,003,909,000</b>	<b>1,465,376,000</b>	<b>1,059,134,000</b>
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**OTHER TAXES AND DUTIES**

**2024-2025  
Budget  
Estimate  
Rs**

**2024-2025  
Revised  
Estimate  
Rs**

**2025-2026  
Budget  
Estimate  
Rs**

**Demand Presented on behalf of OTHER TAXES AND DUTIES**

**Current Expenditure on Revenue Account**

<b>PC21008</b>	<b>OTHER TAXES AND DUTIES</b>	<b>1,455,259,000</b>	<b>1,947,761,000</b>	<b>1,582,883,000</b>
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## IRRIGATION AND LAND RECLAMATION

2024-2025  
Budget  
Estimate  
Rs

2024-2025  
Revised  
Estimate  
Rs

2025-2026  
Budget  
Estimate  
Rs

Demand Presented on behalf of IRRIGATION AND LAND RECLAMATION

Current Expenditure on Revenue Account

PC21009	IRRIGATION AND LAND RECLAMATION	36,010,949,000	39,379,613,000	35,506,771,000
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**INTEREST ON DEBT AND OTHER OBLIGATIONS**

**2024-2025  
Budget  
Estimate  
Rs**

**2024-2025  
Revised  
Estimate  
Rs**

**2025-2026  
Budget  
Estimate  
Rs**

**Demand Presented on behalf of INTEREST ON DEBT AND OTHER  
OBLIGATIONS**

**Current Expenditure on Revenue Account**

<b>PC24044</b>	<b>INTEREST ON DEBT AND OTHER OBLIGATIONS</b>	<b>101,855,854,000</b>	<b>93,695,122,000</b>	<b>71,659,130,000</b>
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**GENERAL ADMINISTRATION**

		<b>2024-2025 Budget Estimate Rs</b>	<b>2024-2025 Revised Estimate Rs</b>	<b>2025-2026 Budget Estimate Rs</b>
<b>Demand Presented on behalf of GENERAL ADMINISTRATION</b>				
<b>Current Expenditure on Revenue Account</b>				
<b>PC21010</b>	<b>GENERAL ADMINISTRATION</b>	<b>83,421,045,000</b>	<b>123,816,589,000</b>	<b>125,227,874,000</b>



**GENERAL ADMINISTRATION**

		<b>2024-2025 Budget Estimate Rs</b>	<b>2024-2025 Revised Estimate Rs</b>	<b>2025-2026 Budget Estimate Rs</b>
<b>Demand Presented on behalf of GENERAL ADMINISTRATION</b>				
<b>Current Expenditure on Revenue Account</b>				
<b>PC24010</b>	<b>GENERAL ADMINISTRATION</b>	<b>4,267,460,000</b>	<b>4,863,719,000</b>	<b>5,245,303,000</b>



**ADMINISTRATION OF JUSTICE****2024-2025  
Budget  
Estimate  
Rs****2024-2025  
Revised  
Estimate  
Rs****2025-2026  
Budget  
Estimate  
Rs****Demand Presented on behalf of ADMINISTRATION OF JUSTICE****Current Expenditure on Revenue Account**

<b>PC21011</b>	<b>ADMINISTRATION OF JUSTICE</b>	<b>37,155,771,000</b>	<b>37,927,728,000</b>	<b>41,632,962,000</b>
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**ADMINISTRATION OF JUSTICE**

		<b>2024-2025 Budget Estimate Rs</b>	<b>2024-2025 Revised Estimate Rs</b>	<b>2025-2026 Budget Estimate Rs</b>
<b>Demand Presented on behalf of ADMINISTRATION OF JUSTICE</b>				
<b>Current Expenditure on Revenue Account</b>				
<b>PC24011</b>	<b>ADMINISTRATION OF JUSTICE</b>	<b>10,333,640,000</b>	<b>10,797,680,000</b>	<b>11,536,593,000</b>



**JAILS AND CONVICT SETTLEMENTS**

**2024-2025  
Budget  
Estimate  
Rs**

**2024-2025  
Revised  
Estimate  
Rs**

**2025-2026  
Budget  
Estimate  
Rs**

**Demand Presented on behalf of JAILS AND CONVICT SETTLEMENTS****Current Expenditure on Revenue Account**

<b>PC21012</b>	<b>JAILS AND CONVICT SETTLEMENTS</b>	<b>19,759,680,000</b>	<b>23,028,636,000</b>	<b>27,248,123,000</b>
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**POLICE****2024-2025  
Budget  
Estimate  
Rs****2024-2025  
Revised  
Estimate  
Rs****2025-2026  
Budget  
Estimate  
Rs****Demand Presented on behalf of POLICE****Current Expenditure on Revenue Account**

<b>PC21013</b>	<b>POLICE</b>	<b>187,365,147,000</b>	<b>233,142,278,000</b>	<b>200,104,643,000</b>
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**MUSEUMS****2024-2025  
Budget  
Estimate  
Rs****2024-2025  
Revised  
Estimate  
Rs****2025-2026  
Budget  
Estimate  
Rs****Demand Presented on behalf of MUSEUMS****Current Expenditure on Revenue Account**

<b>PC21014</b>	<b>MUSEUMS</b>	<b>426,006,000</b>	<b>318,690,000</b>	<b>423,820,000</b>
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**EDUCATION****2024-2025  
Budget  
Estimate  
Rs****2024-2025  
Revised  
Estimate  
Rs****2025-2026  
Budget  
Estimate  
Rs****Demand Presented on behalf of EDUCATION****Current Expenditure on Revenue Account**

<b>PC21015</b>	<b>EDUCATION</b>	<b>119,867,618,000</b>	<b>114,972,742,000</b>	<b>137,528,863,000</b>
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**HEALTH SERVICES****2024-2025  
Budget  
Estimate  
Rs****2024-2025  
Revised  
Estimate  
Rs****2025-2026  
Budget  
Estimate  
Rs****Demand Presented on behalf of HEALTH SERVICES****Current Expenditure on Revenue Account**

<b>PC21016</b>	<b>HEALTH SERVICES</b>	<b>262,864,386,000</b>	<b>280,159,876,000</b>	<b>258,969,356,000</b>
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**PUBLIC HEALTH****2024-2025  
Budget  
Estimate  
Rs****2024-2025  
Revised  
Estimate  
Rs****2025-2026  
Budget  
Estimate  
Rs****Demand Presented on behalf of PUBLIC HEALTH****Current Expenditure on Revenue Account**

<b>PC21017</b>	<b>PUBLIC HEALTH</b>	<b>13,928,584,000</b>	<b>27,683,982,000</b>	<b>15,166,162,000</b>
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**AGRICULTURE****2024-2025  
Budget  
Estimate  
Rs****2024-2025  
Revised  
Estimate  
Rs****2025-2026  
Budget  
Estimate  
Rs****Demand Presented on behalf of AGRICULTURE****Current Expenditure on Revenue Account**

<b>PC21018</b>	<b>AGRICULTURE</b>	<b>25,300,779,000</b>	<b>30,171,290,000</b>	<b>26,529,335,000</b>
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**FISHERIES****2024-2025  
Budget  
Estimate  
Rs****2024-2025  
Revised  
Estimate  
Rs****2025-2026  
Budget  
Estimate  
Rs****Demand Presented on behalf of FISHERIES****Current Expenditure on Revenue Account**

<b>PC21019</b>	<b>FISHERIES</b>	<b>1,588,946,000</b>	<b>1,604,224,000</b>	<b>1,667,411,000</b>
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**VETERINARY****2024-2025  
Budget  
Estimate  
Rs****2024-2025  
Revised  
Estimate  
Rs****2025-2026  
Budget  
Estimate  
Rs****Demand Presented on behalf of VETERINARY****Current Expenditure on Revenue Account**

<b>PC21020</b>	<b>VETERINARY</b>	<b>20,164,883,000</b>	<b>20,193,422,000</b>	<b>19,076,648,000</b>
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**CO-OPERATION****2024-2025  
Budget  
Estimate  
Rs****2024-2025  
Revised  
Estimate  
Rs****2025-2026  
Budget  
Estimate  
Rs****Demand Presented on behalf of CO-OPERATION****Current Expenditure on Revenue Account**

<b>PC21021</b>	<b>CO-OPERATION</b>	<b>2,251,806,000</b>	<b>1,938,376,000</b>	<b>2,577,436,000</b>
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**INDUSTRIES****2024-2025  
Budget  
Estimate  
Rs****2024-2025  
Revised  
Estimate  
Rs****2025-2026  
Budget  
Estimate  
Rs****Demand Presented on behalf of INDUSTRIES****Current Expenditure on Revenue Account**

<b>PC21022</b>	<b>INDUSTRIES</b>	<b>14,056,267,000</b>	<b>15,137,188,000</b>	<b>18,217,760,000</b>
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**MISCELLANEOUS DEPARTMENTS****2024-2025  
Budget  
Estimate  
Rs****2024-2025  
Revised  
Estimate  
Rs****2025-2026  
Budget  
Estimate  
Rs****Demand Presented on behalf of MISCELLANEOUS DEPARTMENTS****Current Expenditure on Revenue Account**

<b>PC21023</b>	<b>MISCELLANEOUS DEPARTMENTS</b>	<b>22,318,855,000</b>	<b>30,275,932,000</b>	<b>20,561,352,000</b>
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**CIVIL WORKS****2024-2025  
Budget  
Estimate  
Rs****2024-2025  
Revised  
Estimate  
Rs****2025-2026  
Budget  
Estimate  
Rs****Demand Presented on behalf of CIVIL WORKS****Current Expenditure on Revenue Account**

<b>PC21024</b>	<b>CIVIL WORKS</b>	<b>21,741,665,000</b>	<b>20,656,571,000</b>	<b>23,470,354,000</b>
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**CIVIL WORKS****2024-2025  
Budget  
Estimate  
Rs****2024-2025  
Revised  
Estimate  
Rs****2025-2026  
Budget  
Estimate  
Rs****Demand Presented on behalf of CIVIL WORKS****Current Expenditure on Revenue Account**

<b>PC24024</b>	<b>CIVIL WORKS</b>	<b>320,000,000</b>	<b>451,646,000</b>	<b>450,000,000</b>
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**COMMUNICATIONS****2024-2025  
Budget  
Estimate  
Rs****2024-2025  
Revised  
Estimate  
Rs****2025-2026  
Budget  
Estimate  
Rs****Demand Presented on behalf of COMMUNICATIONS****Current Expenditure on Revenue Account**

<b>PC21025</b>	<b>COMMUNICATIONS</b>	<b>31,891,128,000</b>	<b>31,148,802,000</b>	<b>33,072,538,000</b>
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## HOUSING AND PHYSICAL PLANNING DEPARTMENT

2024-2025  
Budget  
Estimate  
Rs

2024-2025  
Revised  
Estimate  
Rs

2025-2026  
Budget  
Estimate  
Rs

Demand Presented on behalf of HOUSING AND PHYSICAL PLANNING  
DEPARTMENT

Current Expenditure on Revenue Account

PC21026	HOUSING AND PHYSICAL PLANNING DEPARTMENT	5,855,643,000	91,318,126,000	9,535,269,000
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**RELIEF****2024-2025  
Budget  
Estimate  
Rs****2024-2025  
Revised  
Estimate  
Rs****2025-2026  
Budget  
Estimate  
Rs****Demand Presented on behalf of RELIEF****Current Expenditure on Revenue Account**

<b>PC21027</b>	<b>RELIEF</b>	<b>19,299,555,000</b>	<b>21,508,966,000</b>	<b>23,109,374,000</b>
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**PRIVY PURSES****2024-2025  
Budget  
Estimate  
Rs****2024-2025  
Revised  
Estimate  
Rs****2025-2026  
Budget  
Estimate  
Rs****Demand Presented on behalf of PRIVY PURSES****Current Expenditure on Revenue Account**

<b>PC24045</b>	<b>PRIVY PURSES</b>	<b>12,000,000</b>	<b>12,000,000</b>	<b>11,550,000</b>
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**PENSION****2024-2025  
Budget  
Estimate  
Rs****2024-2025  
Revised  
Estimate  
Rs****2025-2026  
Budget  
Estimate  
Rs****Demand Presented on behalf of PENSION****Current Expenditure on Revenue Account**

<b>PC21028</b>	<b>PENSION</b>	<b>451,400,000,000</b>	<b>440,156,000,000</b>	<b>462,160,000,000</b>
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**STATIONERY AND PRINTING****2024-2025  
Budget  
Estimate  
Rs****2024-2025  
Revised  
Estimate  
Rs****2025-2026  
Budget  
Estimate  
Rs****Demand Presented on behalf of STATIONERY AND PRINTING****Current Expenditure on Revenue Account**

<b>PC21029</b>	<b>STATIONERY AND PRINTING</b>	<b>358,785,000</b>	<b>298,854,000</b>	<b>393,711,000</b>
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**SUBSIDIES****2024-2025  
Budget  
Estimate  
Rs****2024-2025  
Revised  
Estimate  
Rs****2025-2026  
Budget  
Estimate  
Rs****Demand Presented on behalf of SUBSIDIES****Current Expenditure on Revenue Account**

<b>PC21030</b>	<b>SUBSIDIES</b>	<b>72,911,376,000</b>	<b>85,771,919,000</b>	<b>72,277,263,000</b>
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**MISCELLANEOUS****2024-2025  
Budget  
Estimate  
Rs****2024-2025  
Revised  
Estimate  
Rs****2025-2026  
Budget  
Estimate  
Rs****Demand Presented on behalf of MISCELLANEOUS****Current Expenditure on Revenue Account**

<b>PC21031</b>	<b>MISCELLANEOUS</b>	<b>1045,051,974,000</b>	<b>878,922,796,000</b>	<b>1036,955,924,000</b>
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**CIVIL DEFENCE****2024-2025  
Budget  
Estimate  
Rs****2024-2025  
Revised  
Estimate  
Rs****2025-2026  
Budget  
Estimate  
Rs****Demand Presented on behalf of CIVIL DEFENCE****Current Expenditure on Revenue Account**

<b>PC21032</b>	<b>CIVIL DEFENCE</b>	<b>1,209,889,000</b>	<b>1,924,676,000</b>	<b>1,318,499,000</b>
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PART I. – CURRENT EXPENDITURE  
**(B) CURRENT CAPITAL EXPENDITURE**

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**STATE TRADING IN FOODGRAINS AND SUGAR**

		<b>2024-2025 Budget Estimate Rs</b>	<b>2024-2025 Revised Estimate Rs</b>	<b>2025-2026 Budget Estimate Rs</b>
<b>Demand Presented on behalf of STATE TRADING IN FOODGRAINS AND SUGAR</b>				
<b>Current Expenditure on Capital Account</b>				
<b>PC13033</b>	<b>STATE TRADING IN FOODGRAINS AND SUGAR</b>	<b>39,356,995,000</b>	<b>4,859,899,000</b>	<b>3,160,388,000</b>



## STATE TRADING IN FOODGRAINS AND SUGAR

		2024-2025 Budget Estimate Rs	2024-2025 Revised Estimate Rs	2025-2026 Budget Estimate Rs
<b>Demand Presented on behalf of STATE TRADING IN FOODGRAINS AND SUGAR</b>				
<b>Current Expenditure on Capital Account</b>				
PC16033	STATE TRADING IN FOODGRAINS AND SUGAR	74,420,000,000	32,085,353,000	1,492,000,000



**LOANS TO GOVERNMENT SERVANTS****2024-2025  
Budget  
Estimate  
Rs****2024-2025  
Revised  
Estimate  
Rs****2025-2026  
Budget  
Estimate  
Rs****Demand Presented on behalf of LOANS TO GOVERNMENT SERVANTS****Current Expenditure on Capital Account**

<b>PC13035</b>	<b>LOANS TO GOVERNMENT SERVANTS</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>
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**LOANS TO MUNICIPALITIES/ ABS ETC.**

**2024-2025  
Budget  
Estimate  
Rs**

**2024-2025  
Revised  
Estimate  
Rs**

**2025-2026  
Budget  
Estimate  
Rs**

**Demand Presented on behalf of LOANS TO MUNICIPALITIES/ ABS ETC.**

**Current Expenditure on Capital Account**

<b>PC13043</b>	<b>LOANS TO MUNICIPALITIES/ ABS ETC.</b>	<b>82,952,918,000</b>	<b>60,952,346,000</b>	<b>66,213,432,000</b>
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**'PERMANENT DEBT (DISCHARGED)**

**2024-2025  
Budget  
Estimate  
Rs**

**2024-2025  
Revised  
Estimate  
Rs**

**2025-2026  
Budget  
Estimate  
Rs**

**Demand Presented on behalf of 'PERMANENT DEBT (DISCHARGED)**

**Current Expenditure on Capital Account**

<b>PC16046</b>	<b>'PERMANENT DEBT (DISCHARGED)</b>	<b>434,000</b>	<b>0</b>	<b>434,000</b>
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**'FLOATING DEBT (DISCHARGED)**

**2024-2025  
Budget  
Estimate  
Rs**

**2024-2025  
Revised  
Estimate  
Rs**

**2025-2026  
Budget  
Estimate  
Rs**

**Demand Presented on behalf of 'FLOATING DEBT (DISCHARGED)**

**Current Expenditure on Capital Account**

<b>PC16047</b>	<b>'FLOATING DEBT (DISCHARGED)</b>	<b>355,127,727,000</b>	<b>341,213,558,000</b>	<b>53,630,806,000</b>
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## REPAYMENT OF LOANS FROM THE FEDERAL

2024-2025  
Budget  
Estimate  
Rs

2024-2025  
Revised  
Estimate  
Rs

2025-2026  
Budget  
Estimate  
Rs

Demand Presented on behalf of REPAYMENT OF LOANS FROM THE  
FEDERAL

Current Expenditure on Capital Account

PC16048	REPAYMENT OF LOANS FROM THE FEDERAL	120,840,314,000	110,462,939,000	123,876,264,000
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**INVESTMENT****2024-2025  
Budget  
Estimate  
Rs****2024-2025  
Revised  
Estimate  
Rs****2025-2026  
Budget  
Estimate  
Rs****Demand Presented on behalf of INVESTMENT****Current Expenditure on Capital Account**

<b>PC13050</b>	<b>INVESTMENT</b>	<b>316,472,142,000</b>	<b>210,000,000,000</b>	<b>379,146,000,000</b>
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**Loans to High Court Judges**

		<b>2024-2025 Budget Estimate Rs</b>	<b>2024-2025 Revised Estimate Rs</b>	<b>2025-2026 Budget Estimate Rs</b>
<b>Demand Presented on behalf of Loans to High Court Judges</b>				
<b>Current Expenditure on Capital Account</b>				
<b>PC16051</b>	<b>Loans to High Court Judges</b>	<b>1,000,000,000</b>	<b>150,000,000</b>	<b>1,000,000,000</b>



**REPAYMENT OF LOANS TO OTHER ENTITIES**

		<b>2024-2025 Budget Estimate Rs</b>	<b>2024-2025 Revised Estimate Rs</b>	<b>2025-2026 Budget Estimate Rs</b>
<b>Demand Presented on behalf of REPAYMENT OF LOANS TO OTHER ENTITIES</b>				
<b>Current Expenditure on Capital Account</b>				
<b>PC16052</b>	<b>REPAYMENT OF LOANS TO OTHER ENTITIES</b>	<b>350,000,000,000</b>	<b>250,000,000,000</b>	<b>20,000,000,000</b>



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## **PART II. – DEVELOPMENT EXPENDITURE**

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PART II. – DEVELOPMENT EXPENDITURE

**(A) DEVELOPMENT REVENUE EXPENDITURE**

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**DEVELOPMENT**

**2024-2025  
Budget  
Estimate  
Rs**

**2024-2025  
Revised  
Estimate  
Rs**

**2025-2026  
Budget  
Estimate  
Rs**

**Demand Presented on behalf of DEVELOPMENT**

**Development Expenditure on Revenue Account**

<b>PC22036</b>	<b>DEVELOPMENT</b>	<b>510,872,207,000</b>	<b>637,961,342,000</b>	<b>910,392,103,000</b>
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		<b>2024-2025 Budget Estimate</b>	<b>2024-2025 Revised Estimate</b>	<b>2025-2026 Budget Estimate</b>
<b>OBJECT CLASSIFICATION</b>				
<b>A01</b>	<b>Employees Related Expenses.</b>	<b>6,410,295,322</b>	<b>4,846,747,000</b>	<b>11,974,830,144</b>
A011	Pay	5,059,394,662	3,665,416,000	11,457,271,136
A012	Allowances	1,350,900,660	1,181,331,000	517,559,008
<b>A02</b>	<b>Project Pre-investment Analysis</b>	<b>335,807,000</b>	<b>482,787,000</b>	<b>944,889,000</b>
<b>A03</b>	<b>Operating Expenses</b>	<b>26,055,621,810</b>	<b>34,544,741,419</b>	<b>73,626,362,920</b>
<b>A04</b>	<b>Employees' Retirement Benefits</b>	<b>8,405,000</b>	<b>10,094,000</b>	<b>14,067,000</b>
<b>A05</b>	<b>Grants subsidies and Write off Loans</b>	<b>362,127,287,721</b>	<b>356,747,695,000</b>	<b>597,808,029,000</b>
<b>A06</b>	<b>Transfers</b>	<b>64,172,848,820</b>	<b>122,005,540,000</b>	<b>145,675,377,000</b>
<b>A07</b>	<b>Interest Payment</b>	<b>500,000,000</b>	<b>810,000,000</b>	<b>500,000,000</b>
<b>A08</b>	<b>Loans and Advances</b>	<b>1,000,000,000</b>		
<b>A09</b>	<b>Physical Assets</b>	<b>39,478,288,048</b>	<b>91,134,688,000</b>	<b>58,592,388,336</b>
<b>A11</b>	<b>Investment</b>	<b>51,000</b>	<b>50,000</b>	<b>100,000</b>
<b>A12</b>	<b>Civil works</b>	<b>9,713,338,000</b>	<b>26,277,894,000</b>	<b>15,311,437,000</b>
<b>A13</b>	<b>Repairs and Maintenance</b>	<b>1,070,264,279</b>	<b>1,101,105,581</b>	<b>5,944,622,600</b>
	<b>Total</b>	<b>510,872,207,000</b>	<b>637,961,342,000</b>	<b>910,392,103,000</b>

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PART II. – DEVELOPMENT EXPENDITURE

**(B) DEVELOPMENT CAPITAL EXPENDITURE**

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**IRRIGATION WORKS**

**2024-2025  
Budget  
Estimate  
Rs**

**2024-2025  
Revised  
Estimate  
Rs**

**2025-2026  
Budget  
Estimate  
Rs**

**Demand Presented on behalf of IRRIGATION WORKS**

**Development Expenditure on Capital Account**

<b>PC12037</b>	<b>IRRIGATION WORKS</b>	<b>26,542,481,000</b>	<b>38,903,865,000</b>	<b>37,958,997,000</b>
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**ROADS AND BRIDGES****2024-2025  
Budget  
Estimate  
Rs****2024-2025  
Revised  
Estimate  
Rs****2025-2026  
Budget  
Estimate  
Rs****Demand Presented on behalf of ROADS AND BRIDGES****Development Expenditure on Capital Account**

<b>PC12041</b>	<b>ROADS AND BRIDGES</b>	<b>183,007,290,000</b>	<b>309,008,531,000</b>	<b>120,000,000,000</b>
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**GOVERNMENT BUILDINGS****2024-2025  
Budget  
Estimate  
Rs****2024-2025  
Revised  
Estimate  
Rs****2025-2026  
Budget  
Estimate  
Rs****Demand Presented on behalf of GOVERNMENT BUILDINGS****Development Expenditure on Capital Account**

<b>PC12042</b>	<b>GOVERNMENT BUILDINGS</b>	<b>121,578,021,000</b>	<b>122,625,271,000</b>	<b>161,648,900,000</b>
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**LOANS TO MUNICIPALITIES/ ABS ETC.**

**2024-2025  
Budget  
Estimate  
Rs**

**2024-2025  
Revised  
Estimate  
Rs**

**2025-2026  
Budget  
Estimate  
Rs**

**Demand Presented on behalf of LOANS TO MUNICIPALITIES/ ABS ETC.**

**Development Expenditure on Capital Account**

<b>PC12043</b>	<b>LOANS TO MUNICIPALITIES/ ABS ETC.</b>	<b>1,000</b>	<b>149,999,000</b>	<b>10,000,000,000</b>
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# SCHEDULE I

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# **SCHEDULE I**

**DEMAND FOR GRANTS AND APPROPRIATION FOR EXPENDITURE  
MET FROM THE PROVINCIAL CONSOLIDATED FUND FOR THE  
FINANCIAL YEAR ENDING ON 30<sup>TH</sup> JUNE, 2026**

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## SCHEDULE-I

Demand Number	/ Service and Purpose	Sum Required To Meet Authorized Expenditure		Total Expenditure
		Charged	Voted	( 3 + 4 )
1	2	3	4	5
Appropriation		Rs	Rs	Rs
001	OPIUM	0	21,439,000	21,439,000
002	LAND REVENUE	0	10,758,224,000	10,758,224,000
003	PROVINCIAL EXCISE	0	3,632,175,000	3,632,175,000
004	STAMPS	0	469,949,000	469,949,000
005	FORESTS	0	7,144,731,000	7,144,731,000
006	REGISTRATION	0	178,116,000	178,116,000
007	CHARGES ON ACCOUNT OF MOTOR VEHICLES ACT	0	1,059,134,000	1,059,134,000
008	OTHER TAXES AND DUTIES	0	1,582,883,000	1,582,883,000
009	IRRIGATION AND LAND RECLAMATION	0	35,506,771,000	35,506,771,000
044	INTEREST ON DEBT AND OTHER OBLIGATIONS	71,659,130,000	0	71,659,130,000
010	GENERAL ADMINISTRATION	5,245,303,000	125,227,874,000	130,473,177,000
011	ADMINISTRATION OF JUSTICE	11,536,593,000	41,632,962,000	53,169,555,000
012	JAILS AND CONVICT SETTLEMENTS	0	27,248,123,000	27,248,123,000
013	POLICE	0	200,104,643,000	200,104,643,000
014	MUSEUMS	0	423,820,000	423,820,000
015	EDUCATION	0	137,528,863,000	137,528,863,000
016	HEALTH SERVICES	0	258,969,356,000	258,969,356,000
017	PUBLIC HEALTH	0	15,166,162,000	15,166,162,000
018	AGRICULTURE	0	26,529,335,000	26,529,335,000
019	FISHERIES	0	1,667,411,000	1,667,411,000
020	VETERINARY	0	19,076,648,000	19,076,648,000
021	CO-OPERATION	0	2,577,436,000	2,577,436,000
022	INDUSTRIES	0	18,217,760,000	18,217,760,000
023	MISCELLANEOUS DEPARTMENTS	0	20,561,352,000	20,561,352,000
024	CIVIL WORKS	450,000,000	23,470,354,000	23,920,354,000
025	COMMUNICATIONS	0	33,072,538,000	33,072,538,000
026	HOUSING AND PHYSICAL PLANNING DEPARTMENT	0	9,535,269,000	9,535,269,000
027	RELIEF	0	23,109,374,000	23,109,374,000
045	PRIVY PURSES	11,550,000	0	11,550,000
028	PENSION	0	462,160,000,000	462,160,000,000
029	STATIONERY AND PRINTING	0	393,711,000	393,711,000
030	SUBSIDIES	0	72,277,263,000	72,277,263,000
031	MISCELLANEOUS	0	1036,955,924,000	1,036,955,924,000
032	CIVIL DEFENCE	0	1,318,499,000	1,318,499,000
033	STATE TRADING IN FOODGRAINS AND SUGAR	1,492,000,000	3,160,388,000	4,652,388,000
035	LOANS TO GOVERNMENT SERVANTS	0	1,000	1,000
046	'PERMANENT DEBT (DISCHARGED)	434,000	0	434,000
047	'FLOATING DEBT (DISCHARGED)	53,630,806,000	0	53,630,806,000
048	REPAYMENT OF LOANS FROM THE FEDERAL	123,876,264,000	0	123,876,264,000
050	INVESTMENT	0	379,146,000,000	379,146,000,000
036	DEVELOPMENT	0	910,392,103,000	910,392,103,000
037	IRRIGATION WORKS	0	37,958,997,000	37,958,997,000
041	ROADS AND BRIDGES	0	120,000,000,000	120,000,000,000

## SCHEDULE-I

Demand Number	/ Service and Purpose	Sum Required To Meet Authorized Expenditure		Total Expendiure
		Charged	Voted	( 3 + 4 )
1	2	3	4	5
Appropriation		Rs	Rs	Rs
042	GOVERNMENT BUILDINGS	0	161,648,900,000	161,648,900,000
043	LOANS TO MUNICIPALITIES/ ABS ETC.	0	76,213,432,000	76,213,432,000
051	LOANS TO HIGH COURT JUDGES	1,000,000,000	0	1,000,000,000
052	REPAYMENT OF LOANS TO OTHER ENTITIES	20,000,000,000	0	20,000,000,000
<b>TOTAL</b>		<b>288,902,080,000</b>	<b>4306,097,920,000</b>	<b>4595,000,000,000</b>

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# SCHEDULE II

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# **SCHEDULE II**

**EXPENDITURE ESTIMATES ACCORDING TO FUNCTIONAL  
CLASSIFICATION ON ACCOUNT FOR THE FINANCIAL YEAR ENDING  
ON 30<sup>TH</sup> JUNE, 2026**

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Functional Classification and Demand	Demand No	Demand Code	2024-2025 Budget Estimate	2024-2025 Revised Estimate	2025-2026 Budget Estimate
<b>PART-I CURRENT EXPENDITURE</b>					
<b>CURRENT EXPENDITURE ON REVENUE ACCOUNT</b>					
<b>01 General Public Service</b>			<b>1,638,887,951,000</b>	<b>1,436,027,249,000</b>	<b>1,587,677,416,000</b>
<b>011 Executive &amp; legislative organs, financial</b>			<b>604,040,205,000</b>	<b>588,065,212,000</b>	<b>603,839,643,000</b>
PROVINCIAL EXCISE	003	PC21003	1,913,054,000	4,254,664,000	3,632,175,000
STAMPS	004	PC21004	470,799,000	423,746,000	469,949,000
REGISTRATION	006	PC21006	167,219,000	125,951,000	178,116,000
CHARGES ON ACCOUNT OF MOTOR VEHICLES	007	PC21007	1,003,909,000	1,465,376,000	1,059,134,000
OTHER TAXES AND DUTIES	008	PC21008	1,455,259,000	1,947,761,000	1,582,883,000
GENERAL ADMINISTRATION	010	PC21010	41,480,168,000	41,106,390,000	57,823,822,000
PENSION	028	PC21028	451,400,000,000	440,156,000,000	462,160,000,000
MISCELLANEOUS	031	PC21031	26,483,000	26,483,000	29,131,000
GENERAL ADMINISTRATION	010	PC24010	4,267,460,000	4,863,719,000	5,245,303,000
INTEREST ON DEBT AND OTHER OBLIGATIONS	A	PC24044	101,855,854,000	93,695,122,000	71,659,130,000
<b>014 Transfers</b>			<b>890,896,256,000</b>	<b>824,492,188,000</b>	<b>946,796,801,000</b>
IRRIGATION AND LAND RECLAMATION	009	PC21009	297,556,000	213,865,000	120,400,000
MISCELLANEOUS	031	PC21031	890,598,700,000	824,278,323,000	946,676,401,000
<b>015 General Services</b>			<b>143,938,968,000</b>	<b>23,457,327,000</b>	<b>37,028,857,000</b>
GENERAL ADMINISTRATION	010	PC21010	11,981,925,000	21,114,907,000	34,504,371,000
MISCELLANEOUS DEPARTMENTS	023	PC21023	402,067,000	480,542,000	376,455,000
STATIONERY AND PRINTING	029	PC21029	358,785,000	298,854,000	393,711,000
MISCELLANEOUS	031	PC21031	131,196,191,000	1,563,024,000	1,754,320,000
<b>019 Gen.public services not elsewhere define</b>			<b>12,522,000</b>	<b>12,522,000</b>	<b>12,115,000</b>
MISCELLANEOUS	031	PC21031	522,000	522,000	565,000
PRIVY PURSES	B	PC24045	12,000,000	12,000,000	11,550,000
<b>03 Public Order and Safety Affairs</b>			<b>271,292,306,000</b>	<b>349,045,830,000</b>	<b>299,319,281,000</b>
<b>031 Law Courts</b>			<b>48,028,962,000</b>	<b>49,232,227,000</b>	<b>53,772,581,000</b>
GENERAL ADMINISTRATION	010	PC21010	175,526,000	172,060,000	201,673,000
ADMINISTRATION OF JUSTICE	011	PC21011	37,155,771,000	37,927,728,000	41,632,962,000
MISCELLANEOUS DEPARTMENTS	023	PC21023	364,025,000	334,759,000	401,353,000
ADMINISTRATION OF JUSTICE	011	PC24011	10,333,640,000	10,797,680,000	11,536,593,000
<b>032 Police</b>			<b>190,339,285,000</b>	<b>235,848,470,000</b>	<b>203,715,549,000</b>
GENERAL ADMINISTRATION	010	PC21010	2,974,138,000	2,706,192,000	3,610,906,000
POLICE	013	PC21013	187,365,147,000	233,142,278,000	200,104,643,000
<b>033 Fire protection</b>			<b>1,209,889,000</b>	<b>1,924,676,000</b>	<b>1,318,499,000</b>
CIVIL DEFENCE	032	PC21032	1,209,889,000	1,924,676,000	1,318,499,000
<b>034 Prison administration and operation</b>			<b>20,128,761,000</b>	<b>23,305,110,000</b>	<b>27,655,867,000</b>
GENERAL ADMINISTRATION	010	PC21010	368,801,000	276,194,000	407,434,000
JAILS AND CONVICT SETTLEMENTS	012	PC21012	19,759,680,000	23,028,636,000	27,248,123,000
MISCELLANEOUS	031	PC21031	280,000	280,000	310,000

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SCHEDULE II

Functional Classification and Demand	Demand No	Demand Code	2024-2025 Budget Estimate	2024-2025 Revised Estimate	2025-2026 Budget Estimate
<b>036 Administration of Public Order</b>			<b>11,585,409,000</b>	<b>38,735,347,000</b>	<b>12,856,785,000</b>
GENERAL ADMINISTRATION	010	PC21010	11,585,409,000	38,735,347,000	12,856,785,000
<b>04 Economic Affairs</b>			<b>259,125,576,000</b>	<b>299,899,165,000</b>	<b>258,585,188,000</b>
<b>041 Gen. economic,commercial &amp; labor affairs</b>			<b>14,548,993,000</b>	<b>2,579,385,000</b>	<b>1,960,900,000</b>
GENERAL ADMINISTRATION	010	PC21010	143,548,000	122,388,000	147,832,000
MISCELLANEOUS DEPARTMENTS	023	PC21023	2,060,341,000	1,343,943,000	1,813,068,000
MISCELLANEOUS	031	PC21031	12,345,104,000	1,113,054,000	0
<b>042 Agri,Food,Irrigation,Forestry &amp; Fishing</b>			<b>150,477,976,000</b>	<b>156,688,118,000</b>	<b>140,724,015,000</b>
LAND REVENUE	002	PC21002	9,526,158,000	7,625,837,000	10,758,224,000
FORESTS	005	PC21005	6,288,808,000	6,461,157,000	7,144,731,000
IRRIGATION AND LAND RECLAMATION	009	PC21009	29,263,175,000	28,494,060,000	28,720,455,000
GENERAL ADMINISTRATION	010	PC21010	3,718,428,000	3,904,365,000	4,447,584,000
AGRICULTURE	018	PC21018	24,530,734,000	29,294,939,000	25,671,465,000
FISHERIES	019	PC21019	1,588,946,000	1,604,224,000	1,667,411,000
VETERINARY	020	PC21020	20,164,883,000	20,193,422,000	19,076,648,000
CO-OPERATION	021	PC21021	2,251,806,000	1,938,376,000	2,577,436,000
MISCELLANEOUS DEPARTMENTS	023	PC21023	1,569,122,000	3,930,722,000	1,822,273,000
SUBSIDIES	030	PC21030	48,645,046,000	14,580,000,000	32,000,000,000
MISCELLANEOUS	031	PC21031	2,930,870,000	38,661,016,000	6,837,788,000
<b>043 Fuel and Energy</b>			<b>304,343,000</b>	<b>47,169,776,000</b>	<b>479,768,000</b>
GENERAL ADMINISTRATION	010	PC21010	304,343,000	276,085,000	279,768,000
SUBSIDIES	030	PC21030	0	46,893,691,000	200,000,000
<b>044 Mining and Manufacturing</b>			<b>14,885,213,000</b>	<b>15,863,635,000</b>	<b>17,303,201,000</b>
OPIUM	001	PC21001	21,138,000	20,013,000	21,439,000
GENERAL ADMINISTRATION	010	PC21010	1,500,558,000	1,452,845,000	1,056,875,000
INDUSTRIES	022	PC21022	13,363,517,000	14,390,777,000	16,224,887,000
<b>045 Construction and Transport</b>			<b>78,694,663,000</b>	<b>77,367,074,000</b>	<b>97,796,292,000</b>
GENERAL ADMINISTRATION	010	PC21010	475,540,000	429,827,000	556,137,000
CIVIL WORKS	024	PC21024	21,741,665,000	20,656,571,000	23,470,354,000
COMMUNICATIONS	025	PC21025	31,891,128,000	31,148,802,000	33,072,538,000
SUBSIDIES	030	PC21030	24,266,330,000	24,298,228,000	40,077,263,000
MISCELLANEOUS	031	PC21031	0	382,000,000	170,000,000
CIVIL WORKS	024	PC24024	320,000,000	451,646,000	450,000,000
<b>047 Other industries</b>			<b>214,388,000</b>	<b>231,177,000</b>	<b>321,012,000</b>
GENERAL ADMINISTRATION	010	PC21010	120,547,000	110,242,000	145,484,000
MISCELLANEOUS DEPARTMENTS	023	PC21023	93,841,000	120,935,000	175,528,000
<b>05 Environment Protection</b>			<b>1,549,776,000</b>	<b>1,157,226,000</b>	<b>1,615,996,000</b>
<b>053 Pollution Abatement</b>			<b>1,549,776,000</b>	<b>1,157,226,000</b>	<b>1,615,996,000</b>
PUBLIC HEALTH	017	PC21017	1,549,776,000	1,157,226,000	1,615,996,000
<b>06 Housing and community amenities</b>			<b>21,357,349,000</b>	<b>127,081,232,000</b>	<b>26,484,696,000</b>

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SCHEDULE II

Functional Classification and Demand	Demand No	Demand Code	2024-2025 Budget Estimate	2024-2025 Revised Estimate	2025-2026 Budget Estimate
<b>061 Housing development</b>			<b>6,496,732,000</b>	<b>94,102,268,000</b>	<b>10,272,256,000</b>
GENERAL ADMINISTRATION	010	PC21010	641,089,000	2,784,142,000	736,987,000
HOUSING AND PHYSICAL PLANNING	026	PC21026	5,855,643,000	91,318,126,000	9,535,269,000
<b>062 Community Development</b>			<b>2,848,721,000</b>	<b>7,252,776,000</b>	<b>3,087,943,000</b>
PUBLIC HEALTH	017	PC21017	164,338,000	594,618,000	205,329,000
MISCELLANEOUS	031	PC21031	2,684,383,000	6,658,158,000	2,882,614,000
<b>063 Water supply</b>			<b>12,011,896,000</b>	<b>25,726,188,000</b>	<b>13,124,497,000</b>
PUBLIC HEALTH	017	PC21017	12,011,896,000	25,726,188,000	13,124,497,000
<b>07 Health</b>			<b>271,771,277,000</b>	<b>292,753,640,000</b>	<b>267,210,745,000</b>
<b>073 Hospital Services</b>			<b>205,713,708,000</b>	<b>227,308,188,000</b>	<b>208,443,776,000</b>
HEALTH SERVICES	016	PC21016	205,713,708,000	227,308,188,000	208,443,776,000
<b>074 Public Health Services</b>			<b>32,021,333,000</b>	<b>29,294,817,000</b>	<b>29,620,556,000</b>
GENERAL ADMINISTRATION	010	PC21010	223,320,000	147,157,000	60,981,000
HEALTH SERVICES	016	PC21016	19,330,597,000	17,080,513,000	18,509,013,000
MISCELLANEOUS DEPARTMENTS	023	PC21023	12,467,416,000	12,067,147,000	11,050,562,000
<b>076 Health Administration</b>			<b>34,036,236,000</b>	<b>36,150,635,000</b>	<b>29,146,413,000</b>
GENERAL ADMINISTRATION	010	PC21010	2,065,970,000	4,405,567,000	2,332,471,000
HEALTH SERVICES	016	PC21016	31,970,266,000	31,745,068,000	26,813,942,000
<b>08 Recreational, culture and religion</b>			<b>8,822,441,000</b>	<b>16,025,814,000</b>	<b>8,796,575,000</b>
<b>081 Recreational and sporting services</b>			<b>2,164,916,000</b>	<b>2,820,796,000</b>	<b>2,421,341,000</b>
GENERAL ADMINISTRATION	010	PC21010	2,108,741,000	2,768,430,000	2,363,480,000
MISCELLANEOUS DEPARTMENTS	023	PC21023	56,175,000	52,366,000	57,861,000
<b>082 Cultural Services</b>			<b>1,507,222,000</b>	<b>3,833,943,000</b>	<b>2,659,962,000</b>
PUBLIC HEALTH	017	PC21017	202,574,000	205,950,000	220,340,000
MISCELLANEOUS DEPARTMENTS	023	PC21023	1,304,648,000	3,627,993,000	2,439,622,000
<b>083 Broadcasting and Publishing</b>			<b>3,608,692,000</b>	<b>8,422,355,000</b>	<b>2,267,678,000</b>
AGRICULTURE	018	PC21018	165,436,000	150,404,000	204,197,000
MISCELLANEOUS DEPARTMENTS	023	PC21023	3,443,256,000	8,271,951,000	2,063,481,000
<b>084 Religious affairs</b>			<b>1,216,725,000</b>	<b>626,116,000</b>	<b>1,132,001,000</b>
GENERAL ADMINISTRATION	010	PC21010	315,402,000	156,555,000	292,055,000
MISCELLANEOUS DEPARTMENTS	023	PC21023	495,000,000	0	284,000,000
MISCELLANEOUS	031	PC21031	406,323,000	469,561,000	555,946,000
<b>086 Admin.of Info.,Recreation &amp; culture</b>			<b>324,886,000</b>	<b>322,604,000</b>	<b>315,593,000</b>
GENERAL ADMINISTRATION	010	PC21010	261,922,000	277,030,000	238,444,000
MISCELLANEOUS DEPARTMENTS	023	PC21023	62,964,000	45,574,000	77,149,000
<b>09 Education affairs and services</b>			<b>129,714,050,000</b>	<b>123,191,299,000</b>	<b>148,314,275,000</b>
<b>091 Pre.&amp; primary education affair &amp; service</b>			<b>3,471,841,000</b>	<b>3,165,907,000</b>	<b>3,939,406,000</b>
EDUCATION	015	PC21015	3,471,841,000	3,165,907,000	3,939,406,000
<b>092 Secondary education affairs and services</b>			<b>44,114,631,000</b>	<b>50,586,665,000</b>	<b>44,212,549,000</b>
EDUCATION	015	PC21015	44,114,631,000	50,586,665,000	44,212,549,000

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SCHEDULE II

Functional Classification and Demand	Demand No	Demand Code	2024-2025 Budget Estimate	2024-2025 Revised Estimate	2025-2026 Budget Estimate
<b>093 Tertiary education affairs and services</b>			<b>79,949,742,000</b>	<b>67,744,286,000</b>	<b>93,617,969,000</b>
GENERAL ADMINISTRATION	010	PC21010	2,032,864,000	2,183,691,000	2,260,466,000
EDUCATION	015	PC21015	70,769,704,000	60,062,130,000	83,508,332,000
HEALTH SERVICES	016	PC21016	5,849,815,000	4,026,107,000	5,202,625,000
AGRICULTURE	018	PC21018	604,609,000	725,947,000	653,673,000
INDUSTRIES	022	PC21022	692,750,000	746,411,000	1,992,873,000
<b>094 Education services nondefinable by level</b>			<b>792,329,000</b>	<b>693,349,000</b>	<b>5,024,768,000</b>
GENERAL ADMINISTRATION	010	PC21010	153,278,000	134,988,000	163,840,000
EDUCATION	015	PC21015	639,051,000	558,361,000	4,860,928,000
<b>095 Subsidiary services to education</b>			<b>1,180,448,000</b>	<b>870,198,000</b>	<b>1,309,767,000</b>
MUSEUMS	014	PC21014	426,006,000	318,690,000	423,820,000
EDUCATION	015	PC21015	754,442,000	551,508,000	885,947,000
<b>097 Education affairs, services not elsewhere</b>			<b>205,059,000</b>	<b>130,894,000</b>	<b>209,816,000</b>
EDUCATION	015	PC21015	117,949,000	48,171,000	121,701,000
MISCELLANEOUS	031	PC21031	87,110,000	82,723,000	88,115,000
<b>10 Social Protection</b>			<b>31,315,309,000</b>	<b>38,420,493,000</b>	<b>108,476,503,000</b>
<b>107 Administration</b>			<b>26,494,272,000</b>	<b>32,882,467,000</b>	<b>102,290,732,000</b>
IRRIGATION AND LAND RECLAMATION	009	PC21009	6,450,218,000	10,671,688,000	6,665,916,000
RELIEF	027	PC21027	19,299,555,000	21,508,966,000	23,109,374,000
MISCELLANEOUS	031	PC21031	744,499,000	701,813,000	72,515,442,000
<b>108 Others</b>			<b>4,821,037,000</b>	<b>5,538,026,000</b>	<b>6,185,771,000</b>
GENERAL ADMINISTRATION	010	PC21010	789,528,000	552,187,000	740,479,000
MISCELLANEOUS	031	PC21031	4,031,509,000	4,985,839,000	5,445,292,000
<b>CURRENT EXPENDITURE ON CAPITAL ACCOUNT</b>					
<b>01 General Public Service</b>			<b>1,226,393,536,000</b>	<b>972,778,843,000</b>	<b>643,866,937,000</b>
<b>011 Executive &amp; legislative organs, financial</b>			<b>825,968,475,000</b>	<b>701,676,497,000</b>	<b>197,507,504,000</b>
'PERMANENT DEBT (DISCHARGED)	C	PC16046	434,000	0	434,000
'FLOATING DEBT (DISCHARGED)	D	PC16047	355,127,727,000	341,213,558,000	53,630,806,000
REPAYMENT OF LOANS FROM THE FEDERAL	E	PC16048	120,840,314,000	110,462,939,000	123,876,264,000
REPAYMENT OF LOANS TO OTHER ENTITIES	052	PC16052	350,000,000,000	250,000,000,000	20,000,000,000
<b>014 Transfers</b>			<b>400,425,061,000</b>	<b>271,102,346,000</b>	<b>446,359,433,000</b>
LOANS TO GOVERNMENT SERVANTS	035	PC13035	1,000	0	1,000
LOANS TO MUNICIPALITIES/ ABS ETC.	043	PC13043	82,952,918,000	60,952,346,000	66,213,432,000
INVESTMENT	050	PC13050	316,472,142,000	210,000,000,000	379,146,000,000
Loans to High Court Judges	051	PC16051	1,000,000,000	150,000,000	1,000,000,000
<b>04 Economic Affairs</b>			<b>113,776,995,000</b>	<b>36,945,252,000</b>	<b>4,652,388,000</b>
<b>041 Gen. economic, commercial &amp; labor affairs</b>			<b>113,776,995,000</b>	<b>36,945,252,000</b>	<b>4,652,388,000</b>
STATE TRADING IN FOODGRAINS AND SUGAR	033	PC13033	39,356,995,000	4,859,899,000	3,160,388,000

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SCHEDULE II

Functional Classification and Demand	Demand No	Demand Code	2024-2025 Budget Estimate	2024-2025 Revised Estimate	2025-2026 Budget Estimate
STATE TRADING IN FOODGRAINS AND SUGAR	033	PC16033	74,420,000,000	32,085,353,000	1,492,000,000
<b>PART-II DEVELOPMENT EXPENDITURE</b>					
<b>DEVELOPMENT EXPENDITURE ON REVENUE ACCOUNT</b>					
<b>01 General Public Service</b>			<b>94,195,838,000</b>	<b>104,028,370,000</b>	<b>79,997,842,605</b>
<b>011 Executive &amp; legislative organs, financial</b>			<b>8,090,808,400</b>	<b>12,274,265,000</b>	<b>11,336,544,000</b>
DEVELOPMENT	036	PC22036	8,090,808,400	12,274,265,000	11,336,544,000
<b>014 Transfers</b>			<b>5,526,175,000</b>	<b>26,467,405,000</b>	<b>7,079,962,000</b>
DEVELOPMENT	036	PC22036	5,526,175,000	26,467,405,000	7,079,962,000
<b>015 General Services</b>			<b>80,578,854,600</b>	<b>65,286,700,000</b>	<b>61,581,336,605</b>
DEVELOPMENT	036	PC22036	80,578,854,600	65,286,700,000	61,581,336,605
<b>03 Public Order and Safety Affairs</b>			<b>8,297,779,000</b>	<b>17,762,792,000</b>	<b>12,794,071,395</b>
<b>031 Law Courts</b>			<b>1,000</b>	<b>1,000</b>	<b>130,640,000</b>
DEVELOPMENT	036	PC22036	1,000	1,000	130,640,000
<b>032 Police</b>			<b>4,406,926,000</b>	<b>7,156,742,000</b>	<b>10,226,006,395</b>
DEVELOPMENT	036	PC22036	4,406,926,000	7,156,742,000	10,226,006,395
<b>034 Prison administration and operation</b>			<b>9,163,000</b>	<b>108,537,000</b>	<b>274,999,000</b>
DEVELOPMENT	036	PC22036	9,163,000	108,537,000	274,999,000
<b>036 Administration of Public Order</b>			<b>3,881,689,000</b>	<b>10,497,512,000</b>	<b>2,162,426,000</b>
DEVELOPMENT	036	PC22036	3,881,689,000	10,497,512,000	2,162,426,000
<b>04 Economic Affairs</b>			<b>115,195,476,000</b>	<b>118,594,371,000</b>	<b>208,764,396,000</b>
<b>041 Gen. economic,commercial &amp; labor affairs</b>			<b>169,908,000</b>	<b>79,352,000</b>	<b>20,281,026,000</b>
DEVELOPMENT	036	PC22036	169,908,000	79,352,000	20,281,026,000
<b>042 Agri,Food,Irrigation,Forestry &amp; Fishing</b>			<b>82,312,510,000</b>	<b>46,078,458,000</b>	<b>103,880,894,000</b>
DEVELOPMENT	036	PC22036	82,312,510,000	46,078,458,000	103,880,894,000
<b>043 Fuel and Energy</b>			<b>6,782,000,000</b>	<b>10,881,658,000</b>	<b>7,447,002,000</b>
DEVELOPMENT	036	PC22036	6,782,000,000	10,881,658,000	7,447,002,000
<b>044 Mining and Manufacturing</b>			<b>7,541,181,000</b>	<b>15,145,318,000</b>	<b>20,186,080,000</b>
DEVELOPMENT	036	PC22036	7,541,181,000	15,145,318,000	20,186,080,000
<b>045 Construction and Transport</b>			<b>16,510,961,000</b>	<b>45,844,341,000</b>	<b>47,973,000,000</b>
DEVELOPMENT	036	PC22036	16,510,961,000	45,844,341,000	47,973,000,000
<b>047 Other industries</b>			<b>1,878,916,000</b>	<b>565,244,000</b>	<b>8,996,394,000</b>
DEVELOPMENT	036	PC22036	1,878,916,000	565,244,000	8,996,394,000
<b>05 Environment Protection</b>			<b>7,489,069,000</b>	<b>8,569,306,000</b>	<b>14,750,008,000</b>
<b>055 Administration of Environment Protection</b>			<b>7,489,069,000</b>	<b>8,569,306,000</b>	<b>14,750,008,000</b>
DEVELOPMENT	036	PC22036	7,489,069,000	8,569,306,000	14,750,008,000
<b>06 Housing and community amenities</b>			<b>110,394,444,000</b>	<b>206,911,760,000</b>	<b>292,899,674,000</b>
<b>062 Community Development</b>			<b>102,394,444,000</b>	<b>178,663,059,000</b>	<b>286,899,674,000</b>

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SCHEDULE II

Functional Classification and Demand	Demand No	Demand Code	2024-2025 Budget Estimate	2024-2025 Revised Estimate	2025-2026 Budget Estimate
DEVELOPMENT	036	PC22036	102,394,444,000	178,663,059,000	286,899,674,000
<b>063 Water supply</b>			<b>8,000,000,000</b>	<b>28,248,701,000</b>	<b>6,000,000,000</b>
DEVELOPMENT	036	PC22036	8,000,000,000	28,248,701,000	6,000,000,000
<b>07 Health</b>			<b>100,035,211,000</b>	<b>97,785,367,000</b>	<b>136,549,461,000</b>
<b>073 Hospital Services</b>			<b>95,981,076,000</b>	<b>95,493,768,000</b>	<b>134,012,753,000</b>
DEVELOPMENT	036	PC22036	95,981,076,000	95,493,768,000	134,012,753,000
<b>074 Public Health Services</b>			<b>4,004,135,000</b>	<b>2,241,599,000</b>	<b>2,536,708,000</b>
DEVELOPMENT	036	PC22036	4,004,135,000	2,241,599,000	2,536,708,000
<b>076 Health Administration</b>			<b>50,000,000</b>	<b>50,000,000</b>	<b>0</b>
DEVELOPMENT	036	PC22036	50,000,000	50,000,000	0
<b>08 Recreational, culture and religion</b>			<b>10,858,723,000</b>	<b>11,817,100,000</b>	<b>16,635,266,000</b>
<b>081 Recreational and sporting services</b>			<b>7,600,000,000</b>	<b>10,278,093,000</b>	<b>7,600,000,000</b>
DEVELOPMENT	036	PC22036	7,600,000,000	10,278,093,000	7,600,000,000
<b>082 Cultural Services</b>			<b>3,016,430,000</b>	<b>788,161,000</b>	<b>7,554,368,000</b>
DEVELOPMENT	036	PC22036	3,016,430,000	788,161,000	7,554,368,000
<b>084 Religious affairs</b>			<b>242,293,000</b>	<b>750,846,000</b>	<b>1,480,898,000</b>
DEVELOPMENT	036	PC22036	242,293,000	750,846,000	1,480,898,000
<b>09 Education affairs and services</b>			<b>60,826,106,000</b>	<b>67,318,302,000</b>	<b>141,311,847,000</b>
<b>091 Pre.&amp; primary education affair &amp; service</b>			<b>4,000,000,000</b>	<b>4,488,083,000</b>	<b>4,000,000,000</b>
DEVELOPMENT	036	PC22036	4,000,000,000	4,488,083,000	4,000,000,000
<b>092 Secondary education affairs and services</b>			<b>42,453,000,000</b>	<b>41,627,468,000</b>	<b>97,713,000,000</b>
DEVELOPMENT	036	PC22036	42,453,000,000	41,627,468,000	97,713,000,000
<b>093 Tertiary education affairs and services</b>			<b>13,722,394,000</b>	<b>20,617,290,000</b>	<b>35,358,623,000</b>
DEVELOPMENT	036	PC22036	13,722,394,000	20,617,290,000	35,358,623,000
<b>094 Education services nondefinable by level</b>			<b>650,712,000</b>	<b>585,461,000</b>	<b>4,240,224,000</b>
DEVELOPMENT	036	PC22036	650,712,000	585,461,000	4,240,224,000
<b>10 Social Protection</b>			<b>3,579,561,000</b>	<b>5,173,974,000</b>	<b>6,689,537,000</b>
<b>108 Others</b>			<b>3,579,561,000</b>	<b>5,173,974,000</b>	<b>6,689,537,000</b>
DEVELOPMENT	036	PC22036	3,579,561,000	5,173,974,000	6,689,537,000
<b>DEVELOPMENT EXPENDITURE ON CAPITAL ACCOUNT</b>					
<b>01 General Public Service</b>			<b>1,000</b>	<b>149,999,000</b>	<b>10,000,000,000</b>
<b>014 Transfers</b>			<b>1,000</b>	<b>149,999,000</b>	<b>10,000,000,000</b>
LOANS TO MUNICIPALITIES/ ABS ETC.	043	PC12043	1,000	149,999,000	10,000,000,000
<b>04 Economic Affairs</b>			<b>331,127,792,000</b>	<b>470,537,667,000</b>	<b>319,607,897,000</b>
<b>042 Agri,Food,Irrigation,Forestry &amp; Fishing</b>			<b>25,824,481,000</b>	<b>38,902,865,000</b>	<b>37,905,999,000</b>
IRRIGATION WORKS	037	PC12037	25,824,481,000	38,902,865,000	37,905,999,000

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SCHEDULE II

Functional Classification and Demand	Demand No	Demand Code	2024-2025 Budget Estimate	2024-2025 Revised Estimate	2025-2026 Budget Estimate
<b>043 Fuel and Energy</b>			<b>718,000,000</b>	<b>1,000,000</b>	<b>52,998,000</b>
IRRIGATION WORKS	037	PC12037	718,000,000	1,000,000	52,998,000
<b>045 Construction and Transport</b>			<b>304,585,311,000</b>	<b>431,633,802,000</b>	<b>281,648,900,000</b>
ROADS AND BRIDGES	041	PC12041	183,007,290,000	309,008,531,000	120,000,000,000
GOVERNMENT BUILDINGS	042	PC12042	121,578,021,000	122,625,271,000	161,648,900,000
 <b>Grand Total</b>			<b>4,816,006,566,000</b>	<b>4,801,975,051,000</b>	<b>4,595,000,000,000</b>

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# SCHEDULE III

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# **SCHEDULE III**

**EXPENDITURE ESTIMATES ACCORDING TO OBJECT  
CLASSIFICATION ON ACCOUNT FOR THE FINANCIAL YEAR ENDING  
ON 30<sup>TH</sup> JUNE, 2026**

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**SCHEDULE III****SUMMARY OF OBJECT CLASSIFICATION**

Object Classification		2024-2025 Budget Estimate	2024-2025 Revised Estimate	2025-2026 Budget Estimate
		Rs	Rs	Rs
<b>A01</b>	<b>Employees Related Expenses.</b>	<b>609,835,151,322</b>	<b>578,201,104,895</b>	<b>642,661,106,144</b>
A011	Pay	314,898,945,662	257,439,176,973	291,845,008,136
A011-1	PAY OF OFFICERS	148,363,658,788	96,767,586,973	125,854,672,227
A011-2	PAY OF OTHER STAFF	166,535,286,874	160,671,590,000	165,990,335,909
A012	Allowances	294,936,205,660	320,761,927,922	350,816,098,008
A012-1	REGULAR ALLOWANCES	285,935,580,300	308,368,470,999	340,513,209,008
A012-2	OTHER ALLOWANCES(EXCLUDING TA)	9,000,625,360	12,393,456,923	10,302,889,000
<b>A02</b>	<b>Project Pre-investment Analysis</b>	<b>396,533,000</b>	<b>519,542,000</b>	<b>1,005,506,000</b>
<b>A03</b>	<b>Operating Expenses</b>	<b>225,453,547,810</b>	<b>293,947,967,899</b>	<b>300,056,682,920</b>
<b>A04</b>	<b>Employees' Retirement Benefits</b>	<b>460,143,113,000</b>	<b>446,142,297,105</b>	<b>470,288,234,000</b>
<b>A05</b>	<b>Grants subsidies and Write off Loans</b>	<b>1562,227,783,721</b>	<b>1564,016,966,000</b>	<b>1830,961,216,000</b>
<b>A06</b>	<b>Transfers</b>	<b>87,450,433,820</b>	<b>145,808,704,000</b>	<b>169,518,903,000</b>
<b>A07</b>	<b>Interest Payment</b>	<b>176,775,854,000</b>	<b>126,590,475,000</b>	<b>73,651,130,000</b>
<b>A08</b>	<b>Loans and Advances</b>	<b>84,952,920,000</b>	<b>61,252,345,000</b>	<b>77,213,433,000</b>
<b>A09</b>	<b>Physical Assets</b>	<b>87,832,943,048</b>	<b>138,073,926,500</b>	<b>83,165,631,336</b>
<b>A10</b>	<b>Principal Repayments of Loans</b>	<b>825,968,475,000</b>	<b>701,676,497,000</b>	<b>197,507,504,000</b>
<b>A11</b>	<b>Investment</b>	<b>316,472,193,000</b>	<b>210,000,050,000</b>	<b>379,146,100,000</b>
<b>A12</b>	<b>Civil works</b>	<b>316,461,060,000</b>	<b>461,193,517,000</b>	<b>297,926,177,000</b>
<b>A13</b>	<b>Repairs and Maintenance</b>	<b>61,736,558,279</b>	<b>74,251,658,601</b>	<b>71,568,376,600</b>
<b>A14</b>	<b>Suspense and Clearing</b>	<b>300,000,000</b>	<b>300,000,000</b>	<b>330,000,000</b>
	<b>Total</b>	<b>4816,006,566,000</b>	<b>4801,975,051,000</b>	<b>4595,000,000,000</b>

**SCHEDULE III**

Object Classification		Demand No Code	2024-2025 Budget Estimate	2024- 2025 Revised Estimate	2025-2026 Budget Estimate
<b>PART-I CURRENT EXPENDITURE</b>					
<b>A - CURRENT EXPENDITURE ON REVENUE ACCOUNT</b>					
<b>A01</b>	<b>Employees Related Expenses.</b>		<b>603,424,856,000</b>	<b>573,354,357,895</b>	<b>630,686,276,000</b>
A011	Pay		309,839,551,000	253,773,760,973	280,387,737,000
A011-1	PAY OF OFFICERS		145,069,391,000	94,224,826,973	120,920,087,000
	OPIUM	001 PC21001	1,632,000	1,632,000	1,611,000
	LAND REVENUE	002 PC21002	80,593,000	66,956,000	76,624,000
	PROVINCIAL EXCISE	003 PC21003	413,725,000	529,463,000	686,577,000
	STAMPS	004 PC21004	64,813,000	64,813,000	26,628,000
	FORESTS	005 PC21005	513,923,000	387,353,000	514,976,000
	REGISTRATION	006 PC21006	2,007,000	868,000	1,933,000
	CHARGES ON ACCOUNT OF MOTOR VEHICLES	007 PC21007	209,899,000	154,770,000	195,339,000
	OTHER TAXES AND DUTIES	008 PC21008	417,612,000	359,047,000	424,637,000
	IRRIGATION AND LAND RECLAMATION	009 PC21009	4,777,215,000	1,306,448,000	1,704,029,000
	GENERAL ADMINISTRATION	010 PC21010	13,731,879,000	11,234,191,972	16,389,702,000
	ADMINISTRATION OF JUSTICE	011 PC21011	8,616,841,000	6,388,531,000	8,193,091,000
	JAILS AND CONVICT SETTLEMENTS	012 PC21012	649,001,000	456,196,000	661,876,000
	POLICE	013 PC21013	6,121,490,000	5,958,236,000	6,165,409,000
	MUSEUMS	014 PC21014	52,023,000	29,743,000	57,225,000
	EDUCATION	015 PC21015	31,153,744,000	23,960,759,000	31,427,158,000
	HEALTH SERVICES	016 PC21016	36,761,696,000	25,948,720,001	32,857,155,000
	PUBLIC HEALTH	017 PC21017	942,358,000	689,118,000	983,505,000
	AGRICULTURE	018 PC21018	3,946,954,000	3,037,973,000	3,409,659,000
	FISHERIES	019 PC21019	189,621,000	152,110,000	191,613,000
	VETERINARY	020 PC21020	2,883,547,000	2,305,671,000	2,909,104,000
	CO-OPERATION	021 PC21021	238,444,000	158,849,000	222,860,000
	INDUSTRIES	022 PC21022	2,944,450,000	2,839,185,000	3,317,533,000
	MISCELLANEOUS DEPARTMENTS	023 PC21023	1,588,245,000	1,328,385,000	1,514,810,000
	CIVIL WORKS	024 PC21024	663,159,000	589,892,000	654,116,000
	COMMUNICATIONS	025 PC21025	794,262,000	590,941,000	794,694,000
	HOUSING AND PHYSICAL PLANNING	026 PC21026	190,250,000	95,471,000	187,939,000
	RELIEF	027 PC21027	271,358,000	231,279,000	381,781,000
	STATIONERY AND PRINTING	029 PC21029	18,142,000	14,444,000	16,247,000
	SUBSIDIES	030 PC21030	63,000	63,000	66,000
	MISCELLANEOUS	031 PC21031	24,112,248,000	3,038,276,000	4,207,092,000
	CIVIL DEFENCE	032 PC21032	72,133,000	45,829,000	71,413,000
	GENERAL ADMINISTRATION	010 PC24010	362,592,000	341,299,000	369,390,000
	ADMINISTRATION OF JUSTICE	011 PC24011	2,283,472,000	1,918,315,000	2,304,295,000
A011-2	PAY OF OTHER STAFF		164,770,160,000	159,548,934,000	159,467,650,000
	OPIUM	001 PC21001	7,575,000	7,575,000	7,151,000
	LAND REVENUE	002 PC21002	4,372,455,000	3,369,710,000	4,536,858,000
	PROVINCIAL EXCISE	003 PC21003	331,764,000	735,902,000	1,319,085,000
	STAMPS	004 PC21004	5,983,000	5,983,000	4,900,000

**SCHEDULE III**

Object Classification	Demand No	Demand Code	2024-2025 Budget Estimate	2024- 2025 Revised Estimate	2025-2026 Budget Estimate
FORESTS	005	PC21005	2,151,864,000	1,794,922,000	2,166,368,000
REGISTRATION	006	PC21006	62,736,000	53,331,000	60,999,000
CHARGES ON ACCOUNT OF MOTOR VEHICLES	007	PC21007	233,448,000	169,316,000	212,569,000
OTHER TAXES AND DUTIES	008	PC21008	365,732,000	303,575,000	349,072,000
IRRIGATION AND LAND RECLAMATION	009	PC21009	8,235,556,000	7,893,948,000	7,518,395,000
GENERAL ADMINISTRATION	010	PC21010	9,035,763,000	8,346,076,000	12,888,097,000
ADMINISTRATION OF JUSTICE	011	PC21011	7,360,387,000	6,419,134,000	7,074,345,000
JAILS AND CONVICT SETTLEMENTS	012	PC21012	5,252,770,000	4,534,685,000	5,455,709,000
POLICE	013	PC21013	65,285,780,000	72,623,375,000	58,758,015,000
MUSEUMS	014	PC21014	63,630,000	44,685,000	68,130,000
EDUCATION	015	PC21015	10,626,779,000	8,392,047,000	9,728,319,000
HEALTH SERVICES	016	PC21016	12,187,858,000	9,950,960,000	11,536,188,000
PUBLIC HEALTH	017	PC21017	1,605,558,000	1,411,586,000	1,825,817,000
AGRICULTURE	018	PC21018	5,782,228,000	4,704,751,000	5,042,483,000
FISHERIES	019	PC21019	404,535,000	325,036,000	409,336,000
VETERINARY	020	PC21020	4,992,428,000	4,051,688,000	4,617,568,000
CO-OPERATION	021	PC21021	737,219,000	639,792,000	776,190,000
INDUSTRIES	022	PC21022	3,032,191,000	2,850,831,000	3,068,762,000
MISCELLANEOUS DEPARTMENTS	023	PC21023	4,583,694,000	4,456,206,000	4,525,351,000
CIVIL WORKS	024	PC21024	3,615,724,000	3,273,287,000	3,931,179,000
COMMUNICATIONS	025	PC21025	3,910,928,000	3,063,526,000	3,433,860,000
HOUSING AND PHYSICAL PLANNING	026	PC21026	230,111,000	146,289,000	227,987,000
RELIEF	027	PC21027	4,353,485,000	4,810,209,000	4,509,607,000
STATIONERY AND PRINTING	029	PC21029	92,763,000	64,291,000	89,721,000
SUBSIDIES	030	PC21030	317,625,000	317,625,000	349,387,000
MISCELLANEOUS	031	PC21031	3,865,658,000	3,819,009,000	3,354,850,000
CIVIL DEFENCE	032	PC21032	248,514,000	148,746,000	245,529,000
GENERAL ADMINISTRATION	010	PC24010	402,543,000	370,118,000	394,961,000
ADMINISTRATION OF JUSTICE	011	PC24011	1,014,876,000	450,720,000	980,862,000
A012 Allowances			293,585,305,000	319,580,596,922	350,298,539,000
A012-1 REGULAR ALLOWANCES			284,799,078,000	307,941,194,999	340,202,164,000
OPIUM	001	PC21001	9,046,000	10,047,000	11,992,000
LAND REVENUE	002	PC21002	3,833,095,000	3,660,036,000	4,883,079,000
PROVINCIAL EXCISE	003	PC21003	496,171,000	654,647,000	481,480,000
STAMPS	004	PC21004	59,897,000	63,598,000	64,516,000
FORESTS	005	PC21005	1,762,194,000	2,166,265,000	2,416,862,000
REGISTRATION	006	PC21006	51,135,000	57,466,000	65,098,000
CHARGES ON ACCOUNT OF MOTOR VEHICLES	007	PC21007	351,395,000	366,636,000	435,145,000
OTHER TAXES AND DUTIES	008	PC21008	474,977,000	531,695,000	552,351,000
IRRIGATION AND LAND RECLAMATION	009	PC21009	7,419,709,000	9,492,532,000	9,434,254,000
GENERAL ADMINISTRATION	010	PC21010	24,157,377,000	25,777,933,000	34,972,964,000
ADMINISTRATION OF JUSTICE	011	PC21011	16,642,350,000	18,799,165,000	19,809,115,000
JAILS AND CONVICT SETTLEMENTS	012	PC21012	6,631,260,000	7,846,730,000	7,914,371,000
POLICE	013	PC21013	84,400,238,000	108,768,914,000	101,827,696,000

**SCHEDULE III**

Object Classification	Demand No	Demand Code	2024-2025 Budget Estimate	2024- 2025 Revised Estimate	2025-2026 Budget Estimate
MUSEUMS	014	PC21014	96,649,000	77,571,000	122,353,000
EDUCATION	015	PC21015	26,783,279,000	26,609,974,000	33,249,782,000
HEALTH SERVICES	016	PC21016	59,360,702,000	43,009,524,999	60,905,335,000
PUBLIC HEALTH	017	PC21017	1,492,113,000	1,920,535,000	1,815,537,000
AGRICULTURE	018	PC21018	7,692,116,000	8,131,046,000	8,967,110,000
FISHERIES	019	PC21019	524,163,000	523,322,000	676,816,000
VETERINARY	020	PC21020	5,496,511,000	6,685,913,000	6,404,940,000
CO-OPERATION	021	PC21021	811,607,000	855,327,000	1,039,733,000
INDUSTRIES	022	PC21022	4,211,631,000	5,122,547,000	5,529,695,000
MISCELLANEOUS DEPARTMENTS	023	PC21023	5,523,010,000	6,828,999,000	6,894,955,000
CIVIL WORKS	024	PC21024	2,280,644,000	2,628,028,000	2,880,615,000
COMMUNICATIONS	025	PC21025	3,759,915,000	3,912,046,000	4,718,863,000
HOUSING AND PHYSICAL PLANNING	026	PC21026	215,894,000	256,468,000	263,870,000
RELIEF	027	PC21027	8,432,134,000	10,084,647,000	9,800,555,000
STATIONERY AND PRINTING	029	PC21029	85,823,000	85,376,000	106,715,000
SUBSIDIES	030	PC21030	1,986,000	1,986,000	2,085,000
MISCELLANEOUS	031	PC21031	4,353,902,000	5,176,986,000	5,633,988,000
CIVIL DEFENCE	032	PC21032	173,969,000	207,544,000	217,636,000
GENERAL ADMINISTRATION	010	PC24010	1,761,006,000	1,771,939,000	1,960,095,000
ADMINISTRATION OF JUSTICE	011	PC24011	5,453,180,000	5,855,752,000	6,142,563,000
A012-2 OTHER ALLOWANCES(EXCLUDING TA)			8,786,227,000	11,639,401,923	10,096,375,000
OPIUM	001	PC21001	600,000	0	0
LAND REVENUE	002	PC21002	45,636,000	42,518,000	41,492,000
PROVINCIAL EXCISE	003	PC21003	2,612,000	37,533,000	2,579,000
STAMPS	004	PC21004	1,771,000	1,771,000	1,736,000
FORESTS	005	PC21005	26,307,000	57,755,000	27,925,000
REGISTRATION	006	PC21006	4,941,000	2,702,000	4,988,000
CHARGES ON ACCOUNT OF MOTOR VEHICLES	007	PC21007	5,927,000	15,951,000	5,925,000
OTHER TAXES AND DUTIES	008	PC21008	5,998,000	20,689,000	7,738,000
IRRIGATION AND LAND RECLAMATION	009	PC21009	39,876,000	36,913,000	54,034,000
GENERAL ADMINISTRATION	010	PC21010	2,027,272,000	2,397,437,923	2,776,452,000
ADMINISTRATION OF JUSTICE	011	PC21011	300,261,000	801,491,000	331,894,000
JAILS AND CONVICT SETTLEMENTS	012	PC21012	4,076,000	51,302,000	4,020,000
POLICE	013	PC21013	451,620,000	570,298,000	656,862,000
MUSEUMS	014	PC21014	9,447,000	9,054,000	10,735,000
EDUCATION	015	PC21015	510,157,000	800,888,000	360,017,000
HEALTH SERVICES	016	PC21016	1,145,476,000	1,303,237,000	1,097,073,000
PUBLIC HEALTH	017	PC21017	38,334,000	54,736,000	159,142,000
AGRICULTURE	018	PC21018	169,357,000	357,284,000	201,807,000
FISHERIES	019	PC21019	8,098,000	7,523,000	8,882,000
VETERINARY	020	PC21020	123,055,000	166,892,000	145,111,000
CO-OPERATION	021	PC21021	11,000,000	8,685,000	11,804,000
INDUSTRIES	022	PC21022	1,215,069,000	1,710,077,000	1,095,674,000
MISCELLANEOUS DEPARTMENTS	023	PC21023	125,607,000	275,219,000	170,497,000

**SCHEDULE III**

Object Classification	Demand No	Demand Code	2024-2025 Budget Estimate	2024- 2025 Revised Estimate	2025-2026 Budget Estimate
CIVIL WORKS	024	PC21024	25,074,000	86,134,000	29,698,000
COMMUNICATIONS	025	PC21025	272,981,000	80,006,000	168,287,000
HOUSING AND PHYSICAL PLANNING	026	PC21026	1,244,000	1,358,000	1,240,000
RELIEF	027	PC21027	111,202,000	206,132,000	122,038,000
STATIONERY AND PRINTING	029	PC21029	6,926,000	6,713,000	7,507,000
SUBSIDIES	030	PC21030	4,620,000	4,620,000	4,738,000
MISCELLANEOUS	031	PC21031	746,641,000	1,181,040,000	802,876,000
CIVIL DEFENCE	032	PC21032	35,250,000	56,778,000	35,600,000
GENERAL ADMINISTRATION	010	PC24010	989,481,000	823,578,000	1,311,706,000
ADMINISTRATION OF JUSTICE	011	PC24011	308,311,000	451,087,000	424,748,000
PRIVY PURSES	B	PC24045	12,000,000	12,000,000	11,550,000
<b>A02 Project Pre-investment Analysis</b>			<b>60,726,000</b>	<b>36,755,000</b>	<b>60,617,000</b>
IRRIGATION AND LAND RECLAMATION	009	PC21009	500,000	500,000	500,000
GENERAL ADMINISTRATION	010	PC21010	3,906,000	0	4,297,000
POLICE	013	PC21013	17,250,000	0	17,250,000
EDUCATION	015	PC21015	4,000,000	0	2,000
HEALTH SERVICES	016	PC21016	31,227,000	22,979,000	34,364,000
PUBLIC HEALTH	017	PC21017	1,890,000	1,365,000	1,984,000
MISCELLANEOUS DEPARTMENTS	023	PC21023	1,916,000	11,908,000	2,108,000
CIVIL WORKS	024	PC21024	36,000	3,000	36,000
MISCELLANEOUS	031	PC21031	1,000	0	76,000
<b>A03 Operating Expenses</b>			<b>199,397,926,000</b>	<b>259,403,226,480</b>	<b>226,430,320,000</b>
OPIUM	001	PC21001	85,000	9,000	85,000
LAND REVENUE	002	PC21002	173,899,000	154,029,000	127,078,000
PROVINCIAL EXCISE	003	PC21003	506,696,000	1,053,061,000	1,014,064,000
STAMPS	004	PC21004	321,335,000	273,131,000	353,469,000
FORESTS	005	PC21005	1,576,792,000	1,827,385,000	1,750,832,000
REGISTRATION	006	PC21006	4,882,000	7,431,000	5,506,000
CHARGES ON ACCOUNT OF MOTOR VEHICLES	007	PC21007	155,397,000	175,186,000	157,034,000
OTHER TAXES AND DUTIES	008	PC21008	112,022,000	146,156,000	181,313,000
IRRIGATION AND LAND RECLAMATION	009	PC21009	1,691,548,000	1,813,926,000	2,742,595,000
GENERAL ADMINISTRATION	010	PC21010	12,990,995,000	26,530,651,500	20,496,426,000
ADMINISTRATION OF JUSTICE	011	PC21011	2,983,740,000	3,870,935,000	3,958,330,000
JAILS AND CONVICT SETTLEMENTS	012	PC21012	6,949,376,000	9,644,197,000	8,119,679,000
POLICE	013	PC21013	20,254,670,000	23,996,603,000	21,791,617,000
MUSEUMS	014	PC21014	86,025,000	55,152,000	62,640,000
EDUCATION	015	PC21015	23,551,817,000	23,625,075,000	23,577,132,000
HEALTH SERVICES	016	PC21016	81,079,750,000	109,469,185,000	85,240,369,000
PUBLIC HEALTH	017	PC21017	434,014,000	441,208,000	643,387,000
AGRICULTURE	018	PC21018	3,305,233,000	4,253,576,000	4,255,015,000
FISHERIES	019	PC21019	243,709,000	355,198,000	251,984,000
VETERINARY	020	PC21020	5,319,105,000	5,331,060,980	4,288,439,000
CO-OPERATION	021	PC21021	211,346,000	145,249,000	237,237,000
INDUSTRIES	022	PC21022	1,877,593,000	1,979,968,000	2,519,417,000

**SCHEDULE III**

Object Classification	Demand		2024-2025 Budget Estimate	2024- 2025 Revised Estimate	2025-2026 Budget Estimate
	No	Code			
MISCELLANEOUS DEPARTMENTS	023	PC21023	4,394,039,000	10,121,521,000	3,941,270,000
CIVIL WORKS	024	PC21024	616,248,000	677,917,000	643,617,000
COMMUNICATIONS	025	PC21025	456,458,000	495,841,000	505,296,000
HOUSING AND PHYSICAL PLANNING	026	PC21026	30,573,000	49,374,000	36,834,000
RELIEF	027	PC21027	3,657,809,000	3,515,878,000	4,296,368,000
STATIONERY AND PRINTING	029	PC21029	130,899,000	110,303,000	148,817,000
SUBSIDIES	030	PC21030	21,255,391,000	22,181,298,000	27,634,952,000
MISCELLANEOUS	031	PC21031	2,844,044,000	4,010,053,000	4,523,165,000
CIVIL DEFENCE	032	PC21032	619,514,000	936,556,000	689,528,000
GENERAL ADMINISTRATION	010	PC24010	483,957,000	682,316,000	760,681,000
ADMINISTRATION OF JUSTICE	011	PC24011	1,078,965,000	1,473,797,000	1,476,144,000
<b>A04 Employees' Retirement Benefits</b>			<b>460,134,708,000</b>	<b>446,132,203,105</b>	<b>470,274,167,000</b>
OPIUM	001	PC21001	600,000	510,000	600,000
LAND REVENUE	002	PC21002	333,100,000	157,027,000	366,910,000
PROVINCIAL EXCISE	003	PC21003	16,503,000	12,582,000	16,503,000
STAMPS	004	PC21004	2,000,000	1,700,000	2,200,000
FORESTS	005	PC21005	85,000,000	37,215,000	61,000,000
REGISTRATION	006	PC21006	3,800,000	286,000	1,800,000
CHARGES ON ACCOUNT OF MOTOR VEHICLES	007	PC21007	14,641,000	13,776,000	17,406,000
OTHER TAXES AND DUTIES	008	PC21008	38,530,000	33,095,000	23,928,000
IRRIGATION AND LAND RECLAMATION	009	PC21009	361,835,000	341,728,000	215,822,000
GENERAL ADMINISTRATION	010	PC21010	1,039,447,000	541,912,105	1,003,033,000
ADMINISTRATION OF JUSTICE	011	PC21011	192,542,000	43,514,000	170,001,000
JAILS AND CONVICT SETTLEMENTS	012	PC21012	130,800,000	14,919,000	130,800,000
POLICE	013	PC21013	1,240,692,000	1,220,534,000	1,013,817,000
MUSEUMS	014	PC21014	81,687,000	75,902,000	89,847,000
EDUCATION	015	PC21015	1,151,177,000	851,002,000	1,176,709,000
HEALTH SERVICES	016	PC21016	704,967,000	464,026,000	547,567,000
PUBLIC HEALTH	017	PC21017	124,283,000	77,622,000	166,101,000
AGRICULTURE	018	PC21018	639,721,000	390,914,000	607,638,000
FISHERIES	019	PC21019	29,500,000	24,941,000	33,500,000
VETERINARY	020	PC21020	747,092,000	403,140,000	80,116,000
CO-OPERATION	021	PC21021	54,534,000	29,642,000	42,166,000
INDUSTRIES	022	PC21022	255,960,000	195,739,000	581,844,000
MISCELLANEOUS DEPARTMENTS	023	PC21023	200,470,000	169,267,000	255,383,000
CIVIL WORKS	024	PC21024	185,850,000	202,946,000	329,050,000
COMMUNICATIONS	025	PC21025	471,000,000	226,466,000	471,500,000
HOUSING AND PHYSICAL PLANNING	026	PC21026	29,500,000	21,408,000	17,000,000
RELIEF	027	PC21027	4,602,000	1,104,000	5,463,000
PENSION	028	PC21028	451,400,000,000	440,156,000,000	462,160,000,000
STATIONERY AND PRINTING	029	PC21029	4,000,000	2,105,000	3,950,000
MISCELLANEOUS	031	PC21031	461,821,000	312,940,000	559,581,000
CIVIL DEFENCE	032	PC21032	14,296,000	1,002,000	10,101,000
GENERAL ADMINISTRATION	010	PC24010	24,758,000	19,880,000	22,831,000

**SCHEDULE III**

	Object Classification	Demand No Code	2024-2025 Budget Estimate	2024- 2025 Revised Estimate	2025-2026 Budget Estimate
	ADMINISTRATION OF JUSTICE	011 PC24011	90,000,000	87,359,000	90,000,000
<b>A05</b>	<b>Grants subsidies and Write off Loans</b>		<b>1174,990,964,000</b>	<b>1170,840,679,000</b>	<b>1195,361,190,000</b>
	OPIUM	001 PC21001	1,600,000	240,000	0
	LAND REVENUE	002 PC21002	677,834,000	164,866,000	717,116,000
	PROVINCIAL EXCISE	003 PC21003	20,000,000	20,100,000	8,400,000
	STAMPS	004 PC21004	15,000,000	12,750,000	16,500,000
	FORESTS	005 PC21005	85,000,000	76,325,000	115,000,000
	REGISTRATION	006 PC21006	37,001,000	2,201,000	37,001,000
	CHARGES ON ACCOUNT OF MOTOR VEHICLES	007 PC21007	16,061,000	15,661,000	16,611,000
	OTHER TAXES AND DUTIES	008 PC21008	21,400,000	505,100,000	20,500,000
	IRRIGATION AND LAND RECLAMATION	009 PC21009	263,519,000	416,005,000	105,925,000
	GENERAL ADMINISTRATION	010 PC21010	15,475,500,000	32,157,526,000	24,473,189,000
	ADMINISTRATION OF JUSTICE	011 PC21011	385,004,000	708,865,000	1,326,704,000
	JAILS AND CONVICT SETTLEMENTS	012 PC21012	106,703,000	99,950,000	106,703,000
	POLICE	013 PC21013	3,888,000,000	3,956,590,000	3,468,000,000
	EDUCATION	015 PC21015	24,786,439,000	28,847,357,000	36,461,308,000
	HEALTH SERVICES	016 PC21016	46,912,750,000	59,433,439,000	41,701,821,000
	PUBLIC HEALTH	017 PC21017	8,134,645,000	22,095,763,000	8,411,837,000
	AGRICULTURE	018 PC21018	1,976,613,000	4,821,533,000	2,119,233,000
	FISHERIES	019 PC21019	25,000,000	24,300,000	30,250,000
	VETERINARY	020 PC21020	354,771,000	277,658,000	416,586,000
	CO-OPERATION	021 PC21021	75,050,000	27,650,000	123,500,000
	INDUSTRIES	022 PC21022	401,127,000	336,811,000	1,948,065,000
	MISCELLANEOUS DEPARTMENTS	023 PC21023	4,588,498,000	2,932,510,000	1,863,509,000
	CIVIL WORKS	024 PC21024	447,500,000	180,166,000	435,500,000
	COMMUNICATIONS	025 PC21025	671,600,000	233,424,000	802,100,000
	HOUSING AND PHYSICAL PLANNING	026 PC21026	5,153,900,000	90,666,833,000	8,796,000,000
	RELIEF	027 PC21027	1,476,500,000	300,893,000	1,519,200,000
	STATIONERY AND PRINTING	029 PC21029	10,200,000	5,100,000	10,200,000
	SUBSIDIES	030 PC21030	51,311,980,000	63,246,616,000	44,278,353,000
	MISCELLANEOUS	031 PC21031	1007,583,768,000	859,243,746,000	1015,811,027,000
	CIVIL DEFENCE	032 PC21032	22,001,000	1,000	22,052,000
	GENERAL ADMINISTRATION	010 PC24010	66,000,000	30,700,000	199,000,000
<b>A06</b>	<b>Transfers</b>		<b>23,277,585,000</b>	<b>23,803,164,000</b>	<b>23,843,526,000</b>
	LAND REVENUE	002 PC21002	501,000	1,429,000	551,000
	PROVINCIAL EXCISE	003 PC21003	22,000	22,000	24,000
	REGISTRATION	006 PC21006	20,000	181,000	45,000
	CHARGES ON ACCOUNT OF MOTOR VEHICLES	007 PC21007	1,221,000	1,221,000	1,221,000
	OTHER TAXES AND DUTIES	008 PC21008	847,000	847,000	932,000
	IRRIGATION AND LAND RECLAMATION	009 PC21009	96,000	96,000	104,000
	GENERAL ADMINISTRATION	010 PC21010	847,096,000	1,207,397,000	1,071,311,000
	ADMINISTRATION OF JUSTICE	011 PC21011	71,970,000	53,856,000	81,800,000
	JAILS AND CONVICT SETTLEMENTS	012 PC21012	5,195,000	5,444,000	5,715,000
	POLICE	013 PC21013	315,062,000	388,059,000	372,906,000

**SCHEDULE III**

Object Classification	Demand No	Demand Code	2024-2025 Budget Estimate	2024- 2025 Revised Estimate	2025-2026 Budget Estimate
MUSEUMS	014	PC21014	1,144,000	1,175,000	1,204,000
EDUCATION	015	PC21015	72,063,000	189,600,000	38,162,000
HEALTH SERVICES	016	PC21016	21,005,463,000	20,184,207,000	21,192,248,000
PUBLIC HEALTH	017	PC21017	442,000	2,087,000	460,000
AGRICULTURE	018	PC21018	721,800,000	619,755,000	791,625,000
FISHERIES	019	PC21019	2,125,000	631,000	2,320,000
VETERINARY	020	PC21020	319,000	221,000	335,000
CO-OPERATION	021	PC21021	781,000	1,524,000	839,000
INDUSTRIES	022	PC21022	929,000	1,238,000	1,122,000
MISCELLANEOUS DEPARTMENTS	023	PC21023	91,829,000	120,368,000	101,343,000
CIVIL WORKS	024	PC21024	130,000	43,000	135,000
COMMUNICATIONS	025	PC21025	73,186,000	173,186,000	80,491,000
HOUSING AND PHYSICAL PLANNING	026	PC21026	10,000	310,000	10,000
RELIEF	027	PC21027	19,094,000	37,405,000	21,005,000
STATIONERY AND PRINTING	029	PC21029	1,150,000	1,177,000	1,155,000
SUBSIDIES	030	PC21030	57,000	57,000	59,000
MISCELLANEOUS	031	PC21031	15,255,000	671,964,000	27,363,000
CIVIL DEFENCE	032	PC21032	1,628,000	1,894,000	1,791,000
GENERAL ADMINISTRATION	010	PC24010	28,150,000	137,770,000	47,250,000
<b>A07 Interest Payment</b>			<b>101,855,854,000</b>	<b>93,695,122,000</b>	<b>71,659,130,000</b>
INTEREST ON DEBT AND OTHER OBLIGATIONS	A	PC24044	101,855,854,000	93,695,122,000	71,659,130,000
<b>A09 Physical Assets</b>			<b>9,224,655,000</b>	<b>42,079,339,500</b>	<b>22,442,243,000</b>
LAND REVENUE	002	PC21002	4,495,000	3,550,000	4,463,000
PROVINCIAL EXCISE	003	PC21003	110,736,000	1,134,921,000	67,352,000
FORESTS	005	PC21005	6,358,000	6,072,000	6,504,000
REGISTRATION	006	PC21006	254,000	236,000	274,000
CHARGES ON ACCOUNT OF MOTOR VEHICLES	007	PC21007	4,350,000	537,914,000	4,504,000
OTHER TAXES AND DUTIES	008	PC21008	5,293,000	30,347,000	5,683,000
IRRIGATION AND LAND RECLAMATION	009	PC21009	35,333,000	35,270,000	54,848,000
GENERAL ADMINISTRATION	010	PC21010	2,428,299,000	11,379,292,500	7,758,364,000
ADMINISTRATION OF JUSTICE	011	PC21011	244,462,000	341,422,000	250,756,000
JAILS AND CONVICT SETTLEMENTS	012	PC21012	1,801,000	342,905,000	4,817,941,000
POLICE	013	PC21013	2,209,621,000	11,349,057,000	2,781,679,000
MUSEUMS	014	PC21014	27,041,000	17,356,000	5,118,000
EDUCATION	015	PC21015	782,188,000	1,246,823,000	1,021,120,000
HEALTH SERVICES	016	PC21016	1,055,211,000	4,408,407,000	1,108,892,000
PUBLIC HEALTH	017	PC21017	39,742,000	19,187,000	32,283,000
AGRICULTURE	018	PC21018	376,260,000	3,078,416,000	410,317,000
FISHERIES	019	PC21019	138,109,000	161,750,000	35,771,000
VETERINARY	020	PC21020	15,608,000	735,212,000	14,912,000
CO-OPERATION	021	PC21021	50,639,000	41,398,000	55,702,000
INDUSTRIES	022	PC21022	15,836,000	3,823,000	22,400,000
MISCELLANEOUS DEPARTMENTS	023	PC21023	872,979,000	3,651,915,000	953,160,000
CIVIL WORKS	024	PC21024	593,000	388,000	641,000

**SCHEDULE III**

Object Classification	Demand No	Demand Code	2024-2025 Budget Estimate	2024- 2025 Revised Estimate	2025-2026 Budget Estimate
COMMUNICATIONS	025	PC21025	2,177,000	9,177,000	2,394,000
HOUSING AND PHYSICAL PLANNING	026	PC21026	575,000	66,947,000	602,000
RELIEF	027	PC21027	314,629,000	1,340,071,000	1,721,643,000
STATIONERY AND PRINTING	029	PC21029	2,682,000	2,781,000	2,732,000
SUBSIDIES	030	PC21030	15,833,000	15,833,000	4,494,000
MISCELLANEOUS	031	PC21031	316,541,000	500,474,000	1,130,924,000
CIVIL DEFENCE	032	PC21032	17,000	500,014,000	26,000
GENERAL ADMINISTRATION	010	PC24010	89,512,000	611,909,000	109,463,000
ADMINISTRATION OF JUSTICE	011	PC24011	57,481,000	506,472,000	57,281,000
<b>A12 Civil works</b>			<b>729,462,000</b>	<b>806,548,000</b>	<b>798,840,000</b>
MUSEUMS	014	PC21014	256,000	256,000	282,000
HEALTH SERVICES	016	PC21016	3,024,000	8,417,000	3,173,000
PUBLIC HEALTH	017	PC21017	105,000	105,000	110,000
AGRICULTURE	018	PC21018	140,000,000	130,000,000	150,000,000
FISHERIES	019	PC21019	1,675,000	1,082,000	1,805,000
VETERINARY	020	PC21020	760,000	558,000	510,000
CO-OPERATION	021	PC21021	566,000	255,000	623,000
MISCELLANEOUS DEPARTMENTS	023	PC21023	1,373,000	1,373,000	1,510,000
MISCELLANEOUS	031	PC21031	581,701,000	664,500,000	640,825,000
CIVIL DEFENCE	032	PC21032	2,000	2,000	2,000
<b>A13 Repairs and Maintenance</b>			<b>60,439,299,000</b>	<b>73,150,553,020</b>	<b>64,594,366,000</b>
LAND REVENUE	002	PC21002	4,550,000	5,716,000	4,053,000
PROVINCIAL EXCISE	003	PC21003	14,825,000	76,433,000	36,111,000
FORESTS	005	PC21005	81,370,000	107,865,000	85,264,000
REGISTRATION	006	PC21006	443,000	1,249,000	472,000
CHARGES ON ACCOUNT OF MOTOR VEHICLES	007	PC21007	11,570,000	14,945,000	13,380,000
OTHER TAXES AND DUTIES	008	PC21008	12,848,000	17,210,000	16,729,000
IRRIGATION AND LAND RECLAMATION	009	PC21009	12,885,762,000	17,742,247,000	13,346,265,000
GENERAL ADMINISTRATION	010	PC21010	1,683,511,000	4,244,171,000	3,394,039,000
ADMINISTRATION OF JUSTICE	011	PC21011	358,214,000	500,815,000	436,926,000
JAILS AND CONVICT SETTLEMENTS	012	PC21012	28,698,000	32,308,000	31,309,000
POLICE	013	PC21013	3,180,724,000	4,310,612,000	3,251,392,000
MUSEUMS	014	PC21014	8,104,000	7,796,000	6,286,000
EDUCATION	015	PC21015	445,975,000	449,217,000	489,154,000
HEALTH SERVICES	016	PC21016	2,616,262,000	5,956,774,000	2,745,171,000
PUBLIC HEALTH	017	PC21017	1,115,100,000	970,670,000	1,125,999,000
AGRICULTURE	018	PC21018	550,497,000	646,042,000	574,448,000
FISHERIES	019	PC21019	22,411,000	28,331,000	25,134,000
VETERINARY	020	PC21020	231,687,000	235,408,020	199,027,000
CO-OPERATION	021	PC21021	60,620,000	30,005,000	66,782,000
INDUSTRIES	022	PC21022	101,481,000	96,969,000	133,248,000
MISCELLANEOUS DEPARTMENTS	023	PC21023	347,195,000	378,261,000	337,456,000
CIVIL WORKS	024	PC21024	13,906,707,000	13,017,767,000	14,565,767,000
COMMUNICATIONS	025	PC21025	21,478,621,000	22,364,189,000	22,095,053,000

**SCHEDULE III**

Object Classification	Demand		2024-2025 Budget Estimate	2024- 2025 Revised Estimate	2025-2026 Budget Estimate
	No	Code			
HOUSING AND PHYSICAL PLANNING	026	PC21026	3,586,000	13,668,000	3,787,000
RELIEF	027	PC21027	658,742,000	981,348,000	731,714,000
STATIONERY AND PRINTING	029	PC21029	6,200,000	6,564,000	6,667,000
SUBSIDIES	030	PC21030	3,821,000	3,821,000	3,129,000
MISCELLANEOUS	031	PC21031	170,394,000	303,808,000	264,157,000
CIVIL DEFENCE	032	PC21032	22,565,000	26,310,000	24,821,000
GENERAL ADMINISTRATION	010	PC24010	59,461,000	74,210,000	69,926,000
ADMINISTRATION OF JUSTICE	011	PC24011	47,355,000	54,178,000	60,700,000
CIVIL WORKS	024	PC24024	320,000,000	451,646,000	450,000,000
<b>A14 Suspense and Clearing</b>			<b>300,000,000</b>	<b>300,000,000</b>	<b>330,000,000</b>
IRRIGATION AND LAND RECLAMATION	009	PC21009	300,000,000	300,000,000	330,000,000
<b>Total - CURRENT EXPENDITURE ON REVENUE ACCOUNT</b>			<b>2633,836,035,000</b>	<b>2683,601,948,000</b>	<b>2706,480,675,000</b>

**B - CURRENT EXPENDITURE ON CAPITAL ACCOUNT**

<b>A07 Interest Payment</b>			<b>74,420,000,000</b>	<b>32,085,353,000</b>	<b>1,492,000,000</b>
STATE TRADING IN FOODGRAINS AND SUGAR	033	PC16033	74,420,000,000	32,085,353,000	1,492,000,000
<b>A08 Loans and Advances</b>			<b>83,952,919,000</b>	<b>61,102,346,000</b>	<b>67,213,433,000</b>
LOANS TO GOVERNMENT SERVANTS	035	PC13035	1,000	0	1,000
LOANS TO MUNICIPALITIES/ ABS ETC.	043	PC13043	82,952,918,000	60,952,346,000	66,213,432,000
Loans to High Court Judges	051	PC16051	1,000,000,000	150,000,000	1,000,000,000
<b>A09 Physical Assets</b>			<b>39,130,000,000</b>	<b>4,859,899,000</b>	<b>2,131,000,000</b>
STATE TRADING IN FOODGRAINS AND SUGAR	033	PC13033	39,130,000,000	4,859,899,000	2,131,000,000
<b>A10 Principal Repayments of Loans</b>			<b>825,968,475,000</b>	<b>701,676,497,000</b>	<b>197,507,504,000</b>
'PERMANENT DEBT (DISCHARGED)	C	PC16046	434,000	0	434,000
'FLOATING DEBT (DISCHARGED)	D	PC16047	355,127,727,000	341,213,558,000	53,630,806,000
REPAYMENT OF LOANS FROM THE FEDERAL	E	PC16048	120,840,314,000	110,462,939,000	123,876,264,000
REPAYMENT OF LOANS TO OTHER ENTITIES	052	PC16052	350,000,000,000	250,000,000,000	20,000,000,000
<b>A11 Investment</b>			<b>316,472,142,000</b>	<b>210,000,000,000</b>	<b>379,146,000,000</b>
INVESTMENT	050	PC13050	316,472,142,000	210,000,000,000	379,146,000,000
<b>A13 Repairs and Maintenance</b>			<b>226,995,000</b>	<b>0</b>	<b>1,029,388,000</b>
STATE TRADING IN FOODGRAINS AND SUGAR	033	PC13033	226,995,000	0	1,029,388,000
<b>Total - CURRENT EXPENDITURE ON CAPITAL ACCOUNT</b>			<b>1340,170,531,000</b>	<b>1009,724,095,000</b>	<b>648,519,325,000</b>

**PART-II DEVELOPMENT EXPENDITURE****A - DEVELOPMENT EXPENDITURE ON REVENUE ACCOUNT**

<b>A01 Employees Related Expenses.</b>			<b>6,410,295,322</b>	<b>4,846,747,000</b>	<b>11,974,830,144</b>
A011 Pay			5,059,394,662	3,665,416,000	11,457,271,136
A011-1 PAY OF OFFICERS			3,294,267,788	2,542,760,000	4,934,585,227
DEVELOPMENT	036	PC22036	3,294,267,788	2,542,760,000	4,934,585,227
A011-2 PAY OF OTHER STAFF			1,765,126,874	1,122,656,000	6,522,685,909
DEVELOPMENT	036	PC22036	1,765,126,874	1,122,656,000	6,522,685,909
A012 Allowances			1,350,900,660	1,181,331,000	517,559,008

**SCHEDULE III**

Object Classification		Demand No Code	2024-2025 Budget Estimate	2024- 2025 Revised Estimate	2025-2026 Budget Estimate
A012-1	REGULAR ALLOWANCES		1,136,502,300	427,276,000	311,045,008
	DEVELOPMENT	036 PC22036	1,136,502,300	427,276,000	311,045,008
A012-2	OTHER ALLOWANCES(EXCLUDING TA)		214,398,360	754,055,000	206,514,000
	DEVELOPMENT	036 PC22036	214,398,360	754,055,000	206,514,000
<b>A02</b>	<b>Project Pre-investment Analysis</b>		<b>335,807,000</b>	<b>482,787,000</b>	<b>944,889,000</b>
	DEVELOPMENT	036 PC22036	335,807,000	482,787,000	944,889,000
<b>A03</b>	<b>Operating Expenses</b>		<b>26,055,621,810</b>	<b>34,544,741,419</b>	<b>73,626,362,920</b>
	DEVELOPMENT	036 PC22036	26,055,621,810	34,544,741,419	73,626,362,920
<b>A04</b>	<b>Employees' Retirement Benefits</b>		<b>8,405,000</b>	<b>10,094,000</b>	<b>14,067,000</b>
	DEVELOPMENT	036 PC22036	8,405,000	10,094,000	14,067,000
<b>A05</b>	<b>Grants subsidies and Write off Loans</b>		<b>362,127,287,721</b>	<b>356,747,695,000</b>	<b>597,808,029,000</b>
	DEVELOPMENT	036 PC22036	362,127,287,721	356,747,695,000	597,808,029,000
<b>A06</b>	<b>Transfers</b>		<b>64,172,848,820</b>	<b>122,005,540,000</b>	<b>145,675,377,000</b>
	DEVELOPMENT	036 PC22036	64,172,848,820	122,005,540,000	145,675,377,000
<b>A07</b>	<b>Interest Payment</b>		<b>500,000,000</b>	<b>810,000,000</b>	<b>500,000,000</b>
	DEVELOPMENT	036 PC22036	500,000,000	810,000,000	500,000,000
<b>A08</b>	<b>Loans and Advances</b>		<b>1,000,000,000</b>	<b>0</b>	<b>0</b>
	DEVELOPMENT	036 PC22036	1,000,000,000	0	0
<b>A09</b>	<b>Physical Assets</b>		<b>39,478,288,048</b>	<b>91,134,688,000</b>	<b>58,592,388,336</b>
	DEVELOPMENT	036 PC22036	39,478,288,048	91,134,688,000	58,592,388,336
<b>A11</b>	<b>Investment</b>		<b>51,000</b>	<b>50,000</b>	<b>100,000</b>
	DEVELOPMENT	036 PC22036	51,000	50,000	100,000
<b>A12</b>	<b>Civil works</b>		<b>9,713,338,000</b>	<b>26,277,894,000</b>	<b>15,311,437,000</b>
	DEVELOPMENT	036 PC22036	9,713,338,000	26,277,894,000	15,311,437,000
<b>A13</b>	<b>Repairs and Maintenance</b>		<b>1,070,264,279</b>	<b>1,101,105,581</b>	<b>5,944,622,600</b>
	DEVELOPMENT	036 PC22036	1,070,264,279	1,101,105,581	5,944,622,600
<b>Total - DEVELOPMENT EXPENDITURE ON REVENUE ACCOUNT</b>			<b>510,872,207,000</b>	<b>637,961,342,000</b>	<b>910,392,103,000</b>
<b>B - DEVELOPMENT EXPENDITURE ON CAPITAL ACCOUNT</b>					
<b>A05</b>	<b>Grants subsidies and Write off Loans</b>		<b>25,109,532,000</b>	<b>36,428,592,000</b>	<b>37,791,997,000</b>
	IRRIGATION WORKS	037 PC12037	25,109,532,000	36,428,592,000	37,791,997,000
	GOVERNMENT BUILDINGS	042 PC12042	0	0	0
<b>A06</b>	<b>Transfers</b>		<b>0</b>	<b>0</b>	<b>0</b>
	GOVERNMENT BUILDINGS	042 PC12042	0	0	0
<b>A08</b>	<b>Loans and Advances</b>		<b>1,000</b>	<b>149,999,000</b>	<b>10,000,000,000</b>
	LOANS TO MUNICIPALITIES/ ABS ETC.	043 PC12043	1,000	149,999,000	10,000,000,000
<b>A12</b>	<b>Civil works</b>		<b>306,018,260,000</b>	<b>434,109,075,000</b>	<b>281,815,900,000</b>
	IRRIGATION WORKS	037 PC12037	1,432,949,000	2,475,273,000	167,000,000
	ROADS AND BRIDGES	041 PC12041	183,007,290,000	309,008,531,000	120,000,000,000
	GOVERNMENT BUILDINGS	042 PC12042	121,578,021,000	122,625,271,000	161,648,900,000
<b>Total - DEVELOPMENT EXPENDITURE ON CAPITAL ACCOUNT</b>			<b>331,127,793,000</b>	<b>470,687,666,000</b>	<b>329,607,897,000</b>
<b>Grand Total</b>			<b>4,816,006,566,000</b>	<b>4,801,975,051,000</b>	<b>4,595,000,000,000</b>