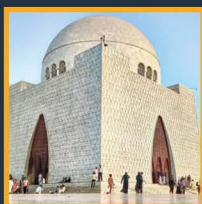


# ICMA Analysis of Provincial Budgets for FY 2025-26



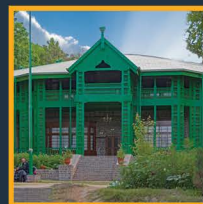
Punjab



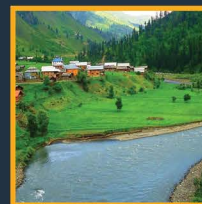
Sindh



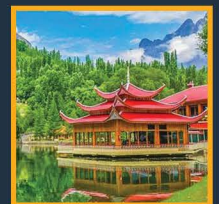
Khyber Pakhtunkhwa



Balochistan



Azad Jammu & Kashmir



Gilgit Baltistan

# Message from the Vice President ICMA and Chairman, Research & Publications Committee



It is my pleasure to present **“ICMA Analysis of Provincial Budgets for FY 2025-26,”** prepared by ICMA’s Research & Publications Department. This report provides a comprehensive comparative analysis of provincial budgets, focusing on fiscal priorities, allocation disparities, and their implications for Pakistan’s economic stability.

This report provides a clear view of how provinces set their fiscal priorities, the differences in budget allocations, and their wider impact on Pakistan’s economic development. In the current context, where fiscal discipline and efficient resource mobilization are crucial to meet commitments with development partners such as the IMF, the study offers timely and relevant insights. It covers spending in health, education, infrastructure, agriculture, and IT, along with per capita comparisons, inter-provincial analysis, and overall fiscal performance.

Although provinces have made progress in planning, challenges remain in revenue generation, reducing untargeted subsidies, and achieving primary surplus targets.

I commend the Research & Publications team for their meticulous work, and I hope this report will serve as a valuable reference for policymakers, researchers, and stakeholders, helping to informed decision-making, strengthen fiscal governance, and support sustainable growth in Pakistan.

**Muhammad Yasin, FCMA**



## ICMA Analysis: Key Insights on Provincial Budgets FY2025–26

The FY2025–26 provincial budgets reflect the fiscal capacity and development priorities of Pakistan’s provinces and territories. This ICMA document provides a comprehensive and accessible overview with tables, charts, percentage changes, and sectoral allocations. It supports per capita and inter-provincial comparisons, reviews provincial contributions to IMF fiscal targets, and links provincial performance to Pakistan’s broader fiscal health, including Fitch’s recent credit rating upgrade.

### The following six points summarize the key findings and insights:

#### 1) Fiscal Capacity and Budget Scale

- Larger provinces (Punjab, Sindh, KPK) have higher budgets, enabling broader development and social sector spending.
- Smaller provinces (Balochistan, AJK, GB) face constrained fiscal space, limiting allocations to essential sectors.

#### 2) Development and Infrastructure Focus

- Punjab and Sindh lead in development spending, emphasizing infrastructure and growth-oriented programs.
- Sectoral deep dive: Examines infrastructure, education, health, social welfare, agriculture, and IT, including province-wise allocations and year-on-year changes.

#### 3) Social Sector Investment

- Punjab and Sindh allocate strongly to health and education, reflecting sustained focus on human capital.
- **Per capita analysis:** Shows citizen-level budget benefits and highlights regional disparities in social welfare access.

#### 4) Inter-Provincial Comparisons and Implications

- Differences in per capita allocations reveal unequal access to services, underscoring the need to address regional imbalances.
- ***Balanced perspective:*** Achievements such as controlled current expenditure and higher development allocations are highlighted, while shortfalls in provincial surpluses and uneven social spending are noted.

#### 5) Sectoral Priorities and Emerging Trends

- Agriculture receives significant attention in Sindh and Punjab.
- IT spending is modest in most provinces, though Balochistan allocates relatively more, indicating targeted digital initiatives.

#### 6) Policy-Relevant Insights

- Fiscal capacity, population size, and regional priorities drive allocations.
- Disparities in social welfare, agriculture, and IT indicate areas where targeted interventions could improve equity and development outcomes.

## Introduction

According to the Government of Pakistan's official website, the country consists of six provinces and administrative territories: Punjab, Sindh, Khyber Pakhtunkhwa (KPK), Balochistan, Azad Jammu & Kashmir (AJK), and Gilgit-Baltistan (GB). For the fiscal year 2025–26, provincial budgets were announced in the following order: Sindh and KPK on 13 June, Punjab on 16 June, Balochistan on 17 June, AJK on 18 June, and GB on 23 June. However, an analysis of these provincial budgets indicates that they do not fully meet the key fiscal and reform targets set by the IMF in its Staff Report of 17 May 2025—particularly regarding provincial contributions to the primary surplus, improved revenue generation, and reduction of untargeted subsidies and recurring expenditures.

## Fiscal Deficit Improves, but Provincial Performance Falls Short

Federal transfers to provinces are expected to grow by 17.3 percent, which is below the projected 22 percent increase. At the same time, provincial own-source revenues, particularly from agricultural income tax, remain significantly under-collected. Only Rs. 19 billion has been collected against an estimated potential of Rs. 150 billion. While current expenditure is increasing at a controlled rate of 14.8 percent, development spending has exceeded IMF projections. The combined provincial cash surplus stands at Rs. 1,082 billion, falling short of the IMF's target of Rs. 1,500 billion. This shortfall may contribute to a higher consolidated fiscal deficit and undermine efforts to meet the agreed primary surplus target.

According to the government's latest estimates, Pakistan's total fiscal deficit—combining both federal and provincial levels—declined to 5.6 percent of GDP in FY2024–25, compared to 6.9 percent in the previous year. In April 2025, Fitch Ratings upgraded Pakistan's credit rating to 'B minus' with a Stable Outlook. This improvement reflects stronger federal tax collection, increased non-tax revenues—particularly from State Bank repo operations—and continued underspending on federal development programs. However, Fitch remains cautious due to persistent challenges in implementing tax reforms and the weak economic environment. Nonetheless, it expects fiscal consolidation to progress slightly faster than previously projected.

## Pakistan's Fiscal Performance (% of GDP)

|                                    | FY25 budget targets | FY25 estimated results | FY26 budget targets | FY26 Fitch projections |
|------------------------------------|---------------------|------------------------|---------------------|------------------------|
| <b>Federal Tax Revenue</b>         | 10.4                | 10.4                   | 10.9                | 10.5                   |
| <b>Of which: Provincial Share</b>  | 06                  | 6.1                    | 6.3                 | 6.2                    |
| <b>Non-Tax Revenue</b>             | 3.9                 | 4.3                    | 04                  | 04                     |
| <b>Federal Expenditure</b>         | 15.2                | 15                     | 13.6                | 14.2                   |
| <b>Of which: Interest Payments</b> | 7.9                 | 7.8                    | 6.3                 | 7.1                    |
| <b>Provincial Surplus</b>          | 01                  | 0.9                    | 1.1                 | 0.9                    |
| <b>Overall Balance</b>             | -5.9                | -5.6                   | -3.9                | -5                     |
| <b>Overall Primary Balance</b>     | 02                  | 2.2                    | 2.4                 | 2.1                    |

Source: Fitch Rating, Pakistan FY26 Budget

## Cross-Provincial Budget Analysis: FY2025–26

The Research and Publications Department of ICMA has prepared a detailed analysis of the provincial budgets for FY2025–26, covering Punjab, Sindh, Khyber Pakhtunkhwa (KPK), Balochistan, Azad Jammu & Kashmir (AJK), and Gilgit-Baltistan (GB). The analysis reviews how each region has allocated funds across key sectors, including infrastructure, education, health, social welfare, agriculture, and information technology, in line with their development priorities and fiscal capacity. It also highlights year-on-year changes, per capita allocations, and provides a comparative overview of spending. A detailed tabular summary supports the findings, offering a clear view of spending trends across Pakistan's provinces and territories.

### Total Budget Outlay

Punjab has announced the highest total budget at Rs. 5,335 billion, followed by Sindh (Rs. 3,450 billion) and KPK (Rs. 2,119 billion). Balochistan, AJK, and GB have relatively smaller budgets, reflecting differences in population size, fiscal capacity, and administrative frameworks.



### Development Budget

Punjab also leads in development spending with an allocation of Rs. 1,240 billion, followed by Sindh (Rs. 1,018 billion) and KPK (Rs. 547 billion). Balochistan has earmarked Rs. 249.5 billion, while AJK and GB have allocated Rs. 49 billion and Rs. 37 billion respectively. These allocations reflect a continued emphasis on infrastructure and development, particularly in the larger provinces.



### Health and Education

Punjab has made the highest allocations in the social sectors, with Rs. 630.5 billion for health and Rs. 811.8 billion for education. Sindh has allocated Rs. 381.83 billion for health and Rs. 613.36 billion for education, maintaining its focus on social service delivery. KPK follows with Rs. 276.54 billion for health and Rs. 413.1 billion for education, suggesting a possible shift in focus toward infrastructure & economic development.





## Social Welfare

There is marked variation in social welfare allocations. Punjab has set aside Rs. 70 billion, the highest among all regions. Sindh and Balochistan have each allocated Rs. 20 billion, while KPK has allocated Rs. 19.161 billion. AJK and GB have allocated Rs. 0.3 billion and Rs. 0.0133 billion, respectively. Punjab's higher spending highlights its focus on social protection and welfare programs.



## Agriculture

Sindh has slightly outpaced Punjab in agriculture spending, allocating Rs. 132.79 billion compared to Punjab's Rs. 129.8 billion. This shows Sindh's strategic emphasis on revitalizing its agri-economy and enhancing food security. Other provinces have made relatively modest allocations, possibly due to limited fiscal space or different sectoral priorities.



## Information Technology (IT)

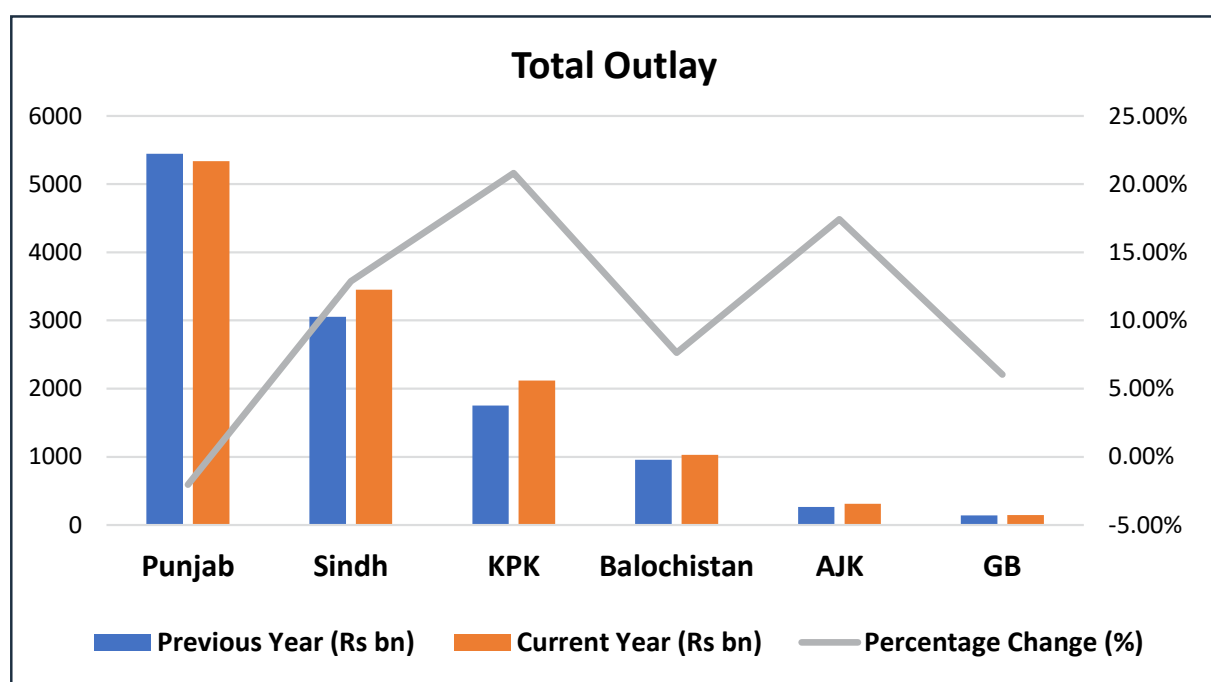
Investments in IT remain modest across all regions. Balochistan, however, stands out with an allocation of Rs. 12.6 billion (for development), notable given its smaller overall budget. Punjab has allocated Rs. 3.92 billion, followed by KPK (Rs. 4.21 billion), Sindh (Rs. 1.334 billion), AJK (Rs. 0.8 billion), and GB (Rs. 0.1 billion). These figures suggest that while digital development is on the agenda, it remains at an early stage in most provinces.



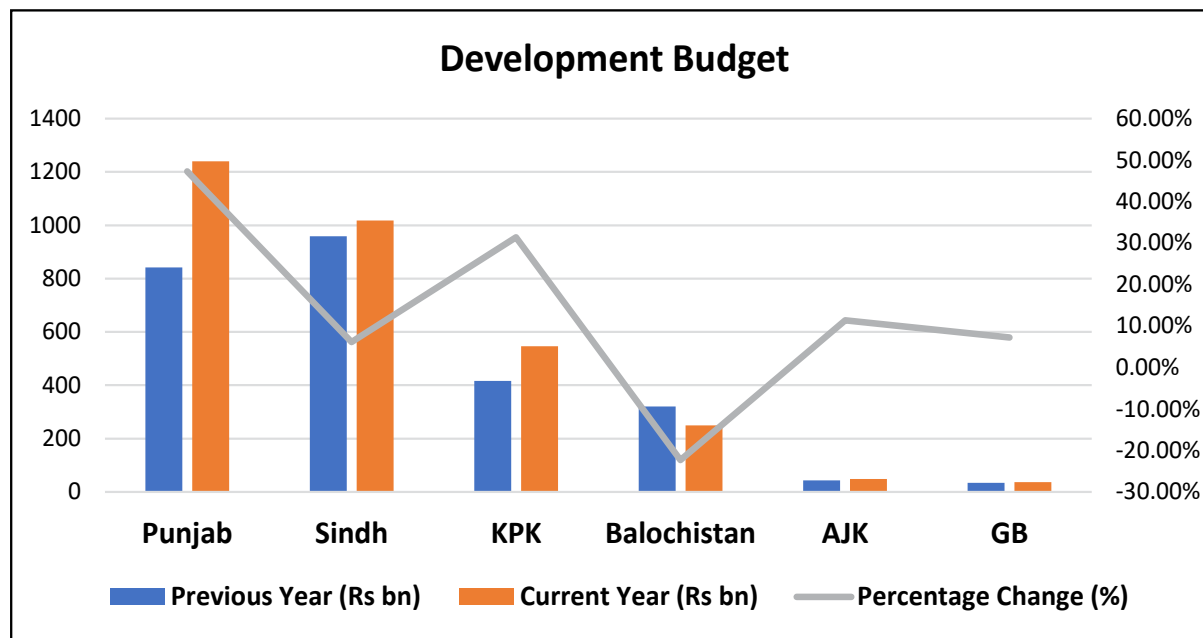


## Comparison of Provincial Budget Estimates: FY2024-25 vs. FY2025-26

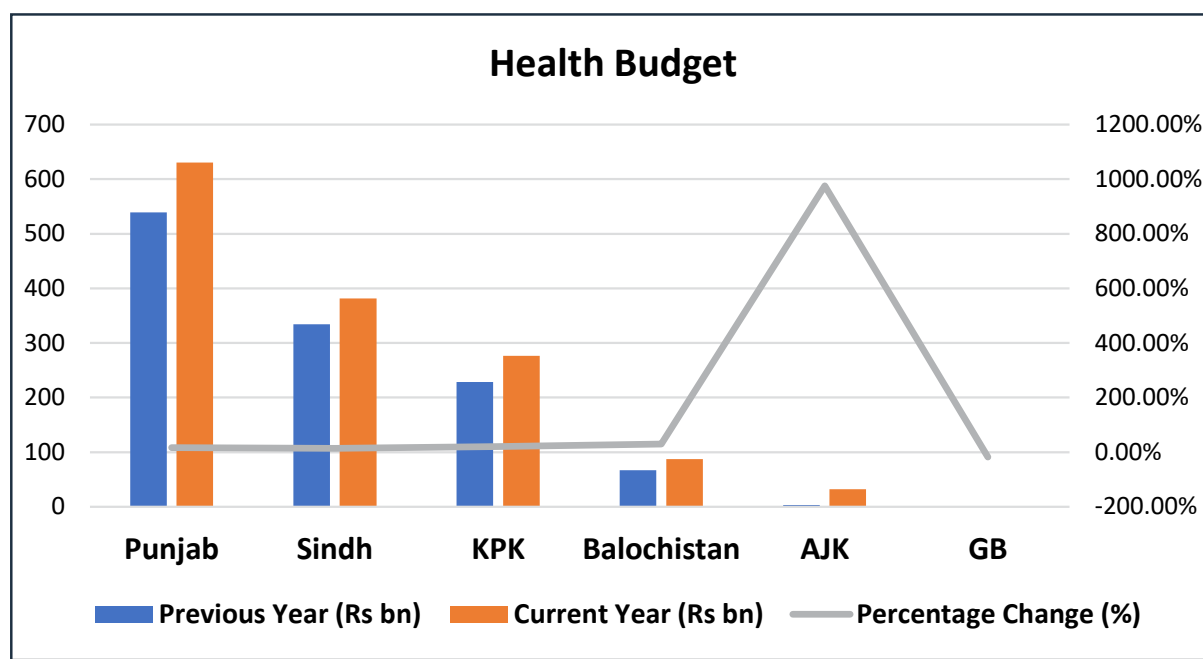
| Total Budget Outlay |                                  |                                  |                          |
|---------------------|----------------------------------|----------------------------------|--------------------------|
| Provinces           | FY 2024-2025<br>(Rs. in billion) | FY 2025-2026<br>(Rs. in billion) | Percentage<br>Change (%) |
| Punjab              | 5,446                            | 5,335                            | 2.04 ↓                   |
| Sindh               | 3,056                            | 3,450                            | 12.89 ↑                  |
| KPK                 | 1,754                            | 2,119                            | 20.81 ↑                  |
| Balochistan         | 955                              | 1,028                            | 7.64 ↑                   |
| AJK                 | 264                              | 310                              | 17.42 ↑                  |
| GB                  | 140.17                           | 148.63                           | 6.04 ↑                   |



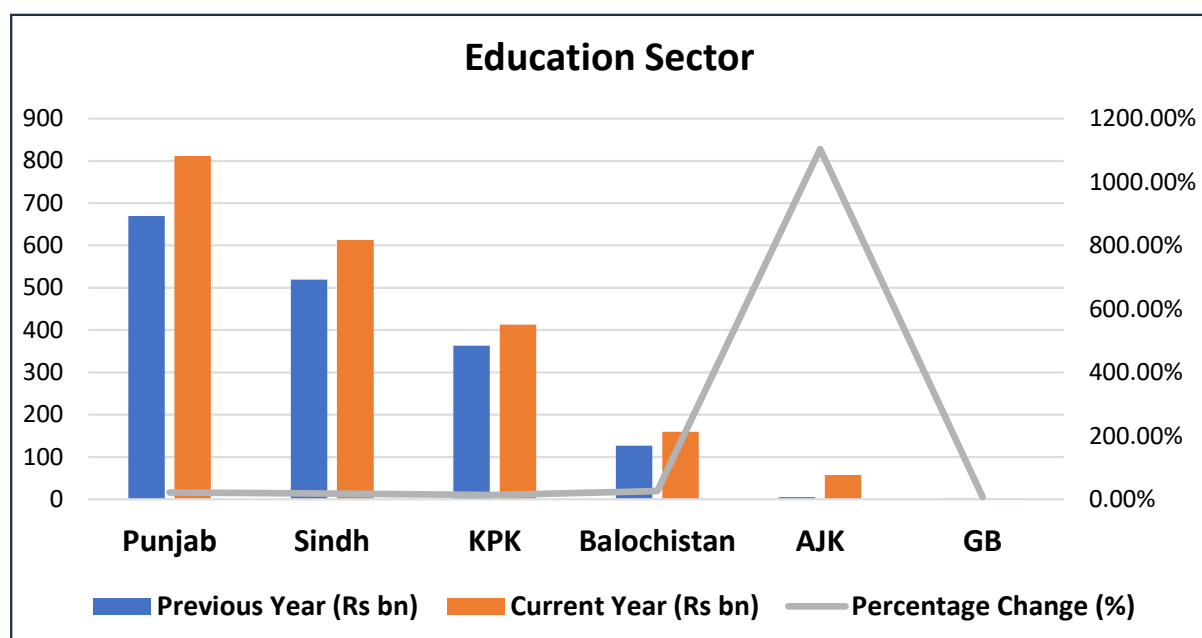
| Development Budget |                                  |                                  |                          |
|--------------------|----------------------------------|----------------------------------|--------------------------|
| Provinces          | FY 2024-2025<br>(Rs. in billion) | FY 2025-2026<br>(Rs. in billion) | Percentage<br>Change (%) |
| Punjab             | 842                              | 1,240                            | 47.27 ↑                  |
| Sindh              | 959.1                            | 1,018                            | 6.14 ↑                   |
| KPK                | 416.3                            | 547                              | 31.4 ↑                   |
| Balochistan        | 321.15                           | 249.5                            | 22.31 ↓                  |
| AJK                | 44                               | 49                               | 11.36 ↑                  |
| GB                 | 34.5                             | 37                               | 7.25 ↑                   |



| Health Sector Budget |                                  |                                  |                          |
|----------------------|----------------------------------|----------------------------------|--------------------------|
| Provinces            | FY 2024-2025<br>(Rs. in billion) | FY 2025-2026<br>(Rs. in billion) | Percentage<br>Change (%) |
| Punjab               | 539                              | 630.5                            | 16.98 ↑                  |
| Sindh                | 334                              | 381.83                           | 14.32 ↑                  |
| KPK                  | 228.8                            | 276.54                           | 20.87 ↑                  |
| Balochistan          | 67.26                            | 87.4                             | 29.94 ↑                  |
| AJK                  | 3                                | 32.27                            | 975.67 ↑                 |
| GB                   | 1.52                             | 1.25                             | 17.76 ↓                  |

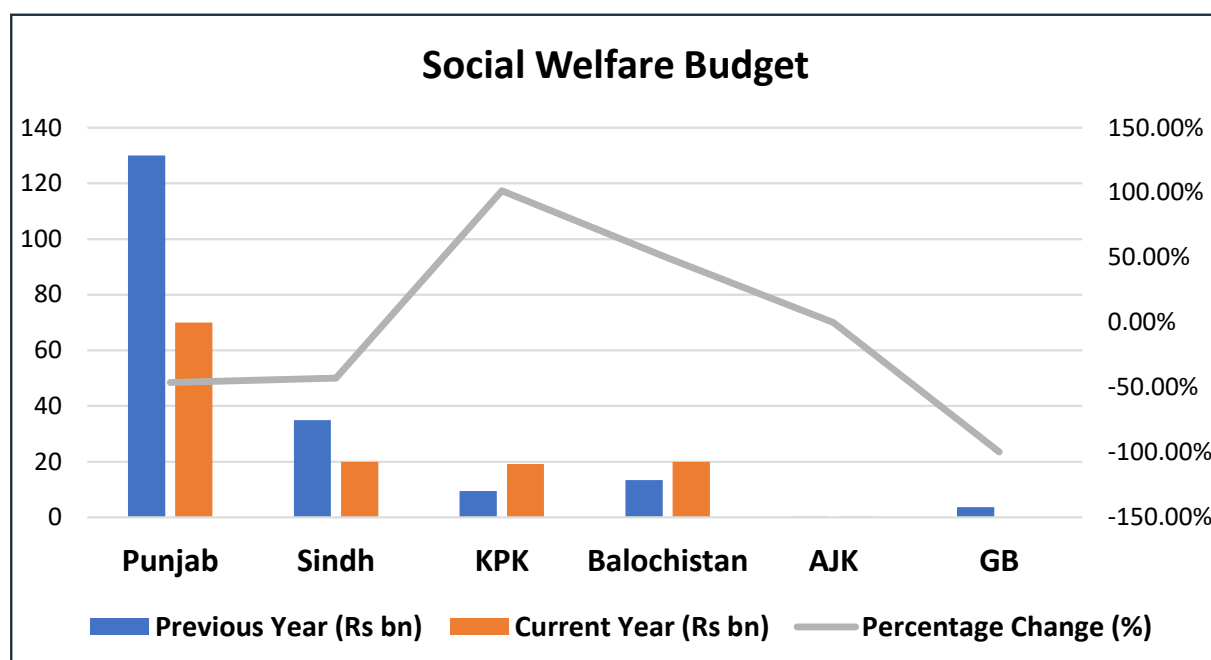


| Education Sector Budget |                                  |                                  |                          |
|-------------------------|----------------------------------|----------------------------------|--------------------------|
| Provinces               | FY 2024-2025<br>(Rs. in billion) | FY 2025-2026<br>(Rs. in billion) | Percentage<br>Change (%) |
| Punjab                  | 669.7                            | 811.8                            | 21.22↑                   |
| Sindh                   | 519                              | 613.36                           | 18.18↑                   |
| KPK                     | 362.68                           | 413.1                            | 13.90↑                   |
| Balochistan             | 126.62                           | 160.01                           | 26.37↑                   |
| AJK                     | 4.8                              | 57.78                            | 1103.75↑                 |
| GB                      | 1.37                             | 1.47                             | 7.30↑                    |





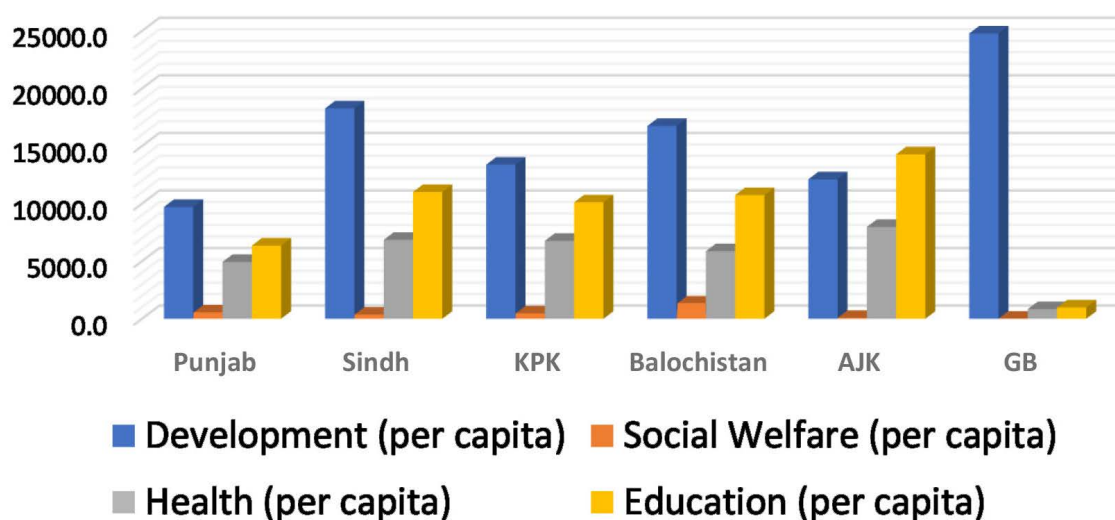
| Social Welfare Budget |                                  |                                  |                          |
|-----------------------|----------------------------------|----------------------------------|--------------------------|
| Provinces             | FY 2024-2025<br>(Rs. in billion) | FY 2025-2026<br>(Rs. in billion) | Percentage<br>Change (%) |
| Punjab                | 130                              | 70                               | 46.15 ↓                  |
| Sindh                 | 34.9                             | 20                               | 42.69 ↓                  |
| KPK                   | 9.51                             | 19.161                           | 101.48 ↑                 |
| Balochistan           | 13.35                            | 20                               | 49.81 ↑                  |
| AJK                   | 0.3                              | 0.3                              | No change                |
| GB                    | 3.63                             | 0.0133                           | 99.63 ↓                  |



## Calculation Of Budget Estimates Per Capita

| Provinces                            | Punjab                                       | Sindh                                       | KPK                                         | Balochistan                                 | AJK                                        | GB                                         |
|--------------------------------------|----------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|--------------------------------------------|--------------------------------------------|
| <b>Total Population</b>              | 127,688,922<br><i>(As of 2023 consensus)</i> | 55,696,147<br><i>(As of 2023 consensus)</i> | 40,856,097<br><i>(As of 2023 consensus)</i> | 14,894,402<br><i>(As of 2023 consensus)</i> | 4,045,366<br><i>(As of 2017 consensus)</i> | 1,492,924<br><i>(As of 2017 consensus)</i> |
| <b>Development Budget Per Capita</b> | Rs. 9,711.1                                  | Rs. 18,277.7                                | Rs. 13,388.5                                | Rs. 16,751.3                                | Rs. 12,112.6                               | Rs. 24,783.5                               |
| <b>Social Welfare Per Capita</b>     | Rs. 548.2                                    | Rs. 359.1                                   | Rs. 469                                     | Rs. 1,342.8                                 | Rs. 74.2                                   | Rs. 8.9                                    |
| <b>Health Per Capita</b>             | Rs. 4,937.8                                  | Rs. 6,855.6                                 | Rs. 6,768.6                                 | Rs. 5,868                                   | Rs. 7,977                                  | Rs. 837.3                                  |
| <b>Education Per Capita</b>          | Rs. 6,357.6                                  | Rs. 11,012.6                                | Rs. 10,111.1                                | Rs. 10,743                                  | Rs. 14,283                                 | Rs. 984.6                                  |

## Calculation Of Budget Estimates Per Capita



# Key Highlights of Punjab Budget 2025-2026



Total Budget Outlay: **Rs. 5,335 billion**  
Development Budget: **Rs. 1,240 billion**  
Current & Service Delivery Budget: **Rs. 2,707 billion**  
Social Welfare Department: **Rs. 70 billion**  
Solid Waste Management: **Rs. 150 billion**  
Foreign Project Assistance: **Rs. 118.30 billion**  
Health: **Rs. 630.5 billion**  
Education: **Rs. 811.8 billion**  
Infrastructure Sector (including Land Administration & Management): **Rs. 335.5 billion**  
Local Government: **Rs. 411.1 billion**  
Public Safety & Police (Home Department): **Rs. 299.3 billion**  
Agriculture: **Rs. 129.8 billion**  
Information Technology: **Rs. 3.92 billion**  
Transportation: **Rs. 85 billion**  
Environment / Climate Change: **Rs. 14.75 billion**  
Energy Sector: **Rs. 7.5 billion**  
Tourism: **Rs. 18 billion**  
Youth Program: **Rs. 39.8 billion**  
Salary Raise: **10% ↑**  
Pension Raise: **5% ↑**  
\*Provincial Tax Target: **Rs. 524.70 billion**  
Province's Own Source Revenue: **Rs. 828.15 billion**  
Total Expenditure: **Rs. 4,595 billion**  
Budget **Surplus** / **Deficit**: **Rs. 740 billion**

## Disclaimer

\*In annual budget statement 2025-26 under tax receipts as Tax revenue.

# Key Highlights of Sindh Budget 2025-2026



**Total Budget Outlay: Rs. 3,450 billion**  
**Development Budget: Rs. 1,018 billion**  
**Current & Service Delivery Budget: Rs. 2,432 billion**  
**Social Welfare Department: Rs. 20 billion**  
**Solid Waste Management: Rs. 28.2 billion**  
**Foreign Project Assistance: Rs. 366.745 billion**  
**Health: Rs. 381.83 billion**  
**Education: Rs. 613.36 billion**  
**Infrastructure Sector (including Land Administration & Management): Rs. 200 billion**  
**Local Government: Rs. 327.89 billion**  
**Public Safety & Police (Home Department): Rs. 200.95 billion**  
**Agriculture: Rs. 132.79 billion**  
**Information Technology: Rs. 1.334 billion**  
**Transportation: Rs. 66.97 billion**  
**Environment / Climate Change: Rs. 1.569 billion**  
**Energy Sector: Rs. 72.646 billion**  
**Tourism: Rs. 7.20 billion**  
**Sports & Youth Affairs: Rs. 6.15 billion**  
**Salary Raise: 12% ↑ (BS-1 to BS-16)**  
**Pension Raise: 8% ↑**  
**\*Provincial Tax Target: Rs. 676.06 billion**  
**Province's Own Source Revenue: Rs. 3,411.5 billion**  
**Total Expenditure: Rs. 3,490.33 billion**  
**Budget Surplus / Deficit: Rs. 38.46 billion**

## Disclaimer

\*The figure of Provincial tax target is in budget at glance including provincial tax receipts (excluding GST on services), provincial sales tax on services and taxes from agriculture.

# Key Highlights of Khyber Pakhtunkhwa Budget 2025-2026



**Total Budget Outlay: Rs. 2,119 billion**  
**Development Budget: Rs. 547 billion**  
**Current & Service Delivery Budget: Rs. 1,415 billion**  
**Social Welfare Department: Rs. 19.161 billion**  
**Research & Development: Rs. 92.1 billion**  
**Foreign Project Assistance: Rs. 177.2 billion**  
**Health: Rs. 276.54 billion**  
**\*Education: Rs. 413.1 billion**  
**Local Government: Rs. 56.218 billion**  
**\*\*Public Order and Safety Affairs: Rs. 185.12 billion**  
**Agriculture: Rs. 26.111 billion**  
**Information Technology: Rs. 4.21 billion**  
**Transportation: Rs. 10.03 billion**  
**Environment & Forestry: Rs. 13.63 billion**  
**Energy Sector: Rs. 29.64 billion**  
**Tourism: Rs. 15 billion**  
**\*\*\*Youth Program: Rs. 11.596 billion**  
**Salary Raise: 10% ↑**  
**Pension Raise: 7% ↑**  
**Provincial Tax Target: Rs. 83.5 billion**  
**Province's Own Source Revenue: Rs. 129 billion**  
**Total Expenditure: Rs. 1,962 billion**  
**Budget Surplus / Deficit: Rs. 157 billion**

## Disclaimer

\*Education budget is the cumulative of Elementary & Secondary Education, Higher education, archives and libraries, budgeted figures.

\*\*Public order and safety affairs budget is cumulative of development capital expenditure, development revenue expenditure and current revenue expenditure from annual budget statement.

\*\*\*Youth Program budget is cumulative of Sports & Youth Affairs.



# Key Highlights of Balochistan Budget 2025-2026



**Total Budget Outlay: Rs. 1,028 billion**

**Development Budget: Rs. 249.5 billion**

**\*Current & Service Delivery Budget: Rs. 636.68 billion**

**Social Welfare Department: Rs. 20 billion**

**Foreign Project Assistance: Rs. 30.15 billion**

**\*\*Health: Rs. 87.4 billion**

**\*\*\*Education: Rs. 160.01 billion**

**Infrastructure Sector (including Land Administration & Management): Rs. 55.19 billion**

**\*\*\*\*Local Government: Rs. 54.9 billion**

**\*\*\*\*\*Public Safety & Police (Home Department): Rs. 113.50 billion**

**\*\*\*\*\*Agriculture: Rs. 78.77 billion**

**Information Technology: Rs. 12.6 billion**

**Transportation: Rs. 1.01 billion**

**Environment / Climate Change: Rs. 0.94 billion**

**Energy Sector: Rs. 8.53 billion**

**Tourism: Rs. 2.453 billion**

**Youth Program: Rs. 3.94 billion**

**Salary Raise: 10% ↑ (BS-1 to BS-22)**

**Pension Raise: 7% ↑**

**Provincial Tax Target: Rs. 55.84 billion**

**Province's Own Source Revenue: Rs. 124.88 billion**

**Total Expenditure: Rs. 976.45 billion**

**Budget **Surplus** / **Deficit**: Rs. 51 billion**

## Disclaimer

\*Current & Services Delivery Budget is a cumulative of current revenue expenditure and capital expenditure.

\*\*Health budget includes the budget allocated for development and non-development expenditure of this sector.

\*\*\*Education sector budget is the cumulative of development and non-development budget allocated for this sector.

\*\*\*\*The budget for local government includes budget for rural development.

\*\*\*\*\*Budget for public safety department is allocated as Public Order and Safety Affairs.

\*\*\*\*\*The figure for agriculture department budget is stated as agriculture and irrigation department budget.

# Key Highlights of Azad Jammu & Kashmir Budget 2025-2026



Total Budget Outlay: **Rs. 310.20 billion**

Development Budget: **Rs. 49 billion**

Current & Service Delivery Budget: **Rs. 224 billion**

\*Social Welfare Department: **Rs. 0.3 billion**

Research & Development: **Rs. 1.4 billion**

Foreign Project Assistance: **Rs. 1 billion**

\*\*Health: **Rs. 32.27 billion**

\*\*\*Education: **Rs. 57.78 billion**

Infrastructure Sector (including Land Administration & Management): **Rs. 1.15 billion**

\*\*\*\*Local Government: **Rs. 6.11 billion**

Public Safety & Police (Home Department): **Rs. 11.346 billion**

Agriculture: **Rs. 0.9 billion**

Information Technology: **Rs. 0.8 billion**

Transportation: **Rs. 0.03 billion**

Environment / Climate Change: **Rs. 0.15 billion**

Energy Sector: **Rs. 17.72 billion**

Tourism: **Rs. 2.98 billion**

Youth Program: **Rs. 1.30 billion**

Salary Raise: **10% ↑**

Pension Raise: **7% ↑**

\*\*\*\*\*Provincial Tax Target: **Rs. 85 billion**

Province's Own Source Revenue: **Rs. 261.2 billion**

Total Expenditure: **Rs. 310.2 billion**

Budget **Surplus** / **Deficit**: = **(Balanced Budget)**

## Disclaimer

\*The budget for social welfare department also includes budget for women development.

\*\*Health budget is cumulative of expenditure budget and development budget.

\*\*\*Education sector budget is a cumulative figure of expenditure budget and development budget.

\*\*\*\*Local government is cumulative figure of expenditure budget and development budget.

\*\*\*\*\*Provincial tax target is taken from the Inland revenue figure.

# Key Highlights of Gilgit Baltistan Budget 2025-2026



Total Budget Outlay: **Rs. 148.63 billion**

Development Budget: **Rs. 37 billion**

Current & Service Delivery Budget: **Rs. 88.19 billion**

\*Social Welfare Department: **Rs. 0.0133 billion**

Health: **Rs. 1.25 billion**

Education: **Rs. 1.47 billion**

Agriculture: **Rs. 0.35 billion**

Information Technology: **Rs. 0.1 billion**

Tourism: **Rs. 0.09 billion**

Salary Raise: **10% ↑**

Province's Own Source Revenue: **Rs. 7.892 billion**

Total Expenditure: **Rs. 154.63 billion**

Budget **Surplus** / **Deficit: Rs. 6 billion**

## Disclaimer

\* In terms of welfare, Rs. 13.3 million has been allocated for the rehabilitation of people affected by natural disaster.

## Cross-Provincial Comparative Analysis of the FY2025-26 Budget Figures (Rs. in billion)

| No.                         | Key Budgetary Heads                                     | Punjab | Sindh                    | KPK    | Balochistan              | AJK    | GB     |
|-----------------------------|---------------------------------------------------------|--------|--------------------------|--------|--------------------------|--------|--------|
| 1                           | Total Budget Outlay                                     | 5,335  | 3,450                    | 2,119  | 1,028                    | 310.20 | 148.63 |
| 2                           | Development Budget                                      | 1,240  | 1,018                    | 547    | 249.5                    | 49     | 37     |
| 3                           | Current & Service Delivery Budget                       | 2,707  | 2,432                    | 1,415  | 636.68                   | 224    | 88.19  |
| 4                           | Social Welfare Department                               | 70     | 20                       | 19.161 | 20                       | 0.3    | 0.0133 |
| 5                           | Solid Waste Management                                  | 150    | 28.2                     | -      | -                        | -      | -      |
| 6                           | Research & Development                                  | -      | -                        | 92.1   | -                        | 1.4    | -      |
| 7                           | Foreign Project Assistance                              | 118.30 | 366.75                   | 177.2  | 30.15                    | 1      | -      |
| <b>Sectoral Allocations</b> |                                                         |        |                          |        |                          |        |        |
| 8                           | Health                                                  | 630.5  | 381.83                   | 276.54 | 87.4                     | 32.27  | 1.25   |
| 9                           | Education                                               | 811.8  | 613.36                   | 413.1  | 160.01                   | 57.78  | 1.47   |
| 10                          | Infrastructure Sector/ Land Administration & Management | 335.5  | 200                      | -      | 55.19                    | 1.15   | -      |
| 11                          | Local Government                                        | 411.1  | 327.89                   | 56.218 | 54.9                     | 6.11   | -      |
| 12                          | Public Safety & Police (Home Department)                | 299.3  | 200.95                   | 185.12 | 113.50                   | 11.346 | -      |
| 13                          | Agriculture                                             | 129.8  | 132.79                   | 26.111 | 78.77                    | 0.9    | 0.35   |
| 14                          | Information Technology                                  | 3.92   | 1.334                    | 4.21   | 12.6                     | 0.8    | 0.1    |
| 15                          | Transportation                                          | 85     | 66.97                    | 10.03  | 1.01                     | 0.03   | -      |
| 16                          | Environment / Climate Change                            | 14.75  | 1.569                    | 13.63  | 0.94                     | 0.15   | -      |
| 17                          | Energy Sector                                           | 7.5    | 72.646                   | 29.64  | 8.53                     | 17.72  | -      |
| 18                          | Tourism                                                 | 18     | 7.20                     | 15     | 2.453                    | 2.98   | 0.09   |
| <b>Other</b>                |                                                         |        |                          |        |                          |        |        |
| 19                          | Youth Program                                           | 39.8   | 6.15                     | 11.596 | 3.94                     | 1.30   | -      |
| 20                          | Salary Raise                                            | 10% ↑  | 12% ↑<br>(BS-1 to BS-16) | 10% ↑  | 10% ↑<br>(BS-1 to BS-22) | 10% ↑  | 10% ↑  |
| 21                          | Pension Raise                                           | 5% ↑   | 8% ↑                     | 7% ↑   | 7% ↑                     | 7% ↑   | -      |
| 23                          | Provincial Tax Target                                   | 524.70 | 676.06                   | 83.5   | 55.84                    | 85     | -      |
| <b>Total</b>                |                                                         |        |                          |        |                          |        |        |
| 25                          | Province's Own source of revenue                        | 828.15 | 3,411.5                  | 129    | 124.88                   | 261.2  | 7.892  |
| 26                          | Total Expenditure                                       | 4,595  | 3,490.33                 | 1,962  | 976.45                   | 310.2  | 154.63 |
| 27                          | Budget Surplus / Deficit                                | 740    | 38.46                    | 157    | 51                       | -      | 6      |

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