

Volume - I

# BUDGET 2023-2024



**ANNUAL BUDGET STATEMENT  
2023 - 24**

**GOVERNMENT OF SINDH  
FINANCE DEPARTMENT**

# **BUDGET 2023-24**



## **ANNUAL BUDGET STATEMENT VOLUME-I**

**GOVERNMENT OF SINDH  
FINANCE DEPARTMENT**

## **Preface**

**Annual Budget Statement is a constitutional document as provided under Article 120 of the Constitution of Islamic Republic of Pakistan; 1973. This document provides function-wise classification of accounts; the estimates of (i) revenue receipts and expenditure on revenue account (ii) capital receipts and disbursements on capital account; and various transactions including debt and grants.**

**The estimates of receipts and payments included in the statement are segregated into transactions relating to the Provincial Consolidated Fund and Public Account. The expenditure charged upon the Provincial Consolidated Fund is given separately.**

**SAJID JAMAL ABRO  
Secretary to Government of Sindh**

**Finance Department  
Karachi, 10<sup>th</sup> June, 2023**

**ANNUAL BUDGET STATEMENT  
GOVERNMENT OF SINDH  
FOR THE YEAR  
2023-24**

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## FISCAL FRAMEWORK

Head of Account	Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>TOTAL REVENUE (A=B+C)</b>	<b>1,215,061</b>	<b>1,444,134</b>	<b>1,461,373</b>	<b>1,881,961</b>
<b>Federal Transfers (B)</b>	<b>932,268</b>	<b>1,069,634</b>	<b>1,103,373</b>	<b>1,412,061</b>
Revenue Assignment	837,208	958,612	982,538	1,255,061
Straight Transfers	65,083	71,151	71,151	64,424
Development Grants (PSDP & Foreign)	7,470	14,100	23,270	58,835
Other Grants (OZT)	22,507	25,771	26,414	33,741
<b>Provincial Revenue (C)</b>	<b>282,794</b>	<b>374,500</b>	<b>358,000</b>	<b>469,900</b>
Sales Tax on Services	145,825	180,000	180,000	235,000
Other Tax Receipts	121,931	167,500	154,710	202,900
Non-Tax Revenue	15,037	27,000	23,290	32,000
<b>TOTAL EXPENDITURE (D=E+F)</b>	<b>1,182,600</b>	<b>1,659,103</b>	<b>1,702,891</b>	<b>2,146,325</b>
<b>Current Revenue Expenditure (E)</b>	<b>957,734</b>	<b>1,199,445</b>	<b>1,296,569</b>	<b>1,411,222</b>
Employees Related Expenses.	397,416	509,732	439,472	540,610
Project Pre-investment Analysis	57	133	201	143
Operating Expenses	102,212	147,450	173,427	187,072
Employees' Retirement Benefits	158,251	174,230	174,430	195,320
Grants subsidies and Write off Loans	206,359	256,604	337,943	328,120
Transfers	17,050	22,716	27,465	28,338
Interest Payment	25,185	29,293	48,372	48,778
Physical Assets	19,221	23,926	37,247	42,053
Repairs and Maintenance	31,984	35,360	58,013	40,789
<b>Development Expenditure (F)</b>	<b>224,866</b>	<b>459,658</b>	<b>406,322</b>	<b>735,103</b>
Annual Development Program	159,835	332,165	226,000	385,500
District ADP	23,811	30,000	20,000	30,000
Federal PSDP	8,324	6,025	12,500	52,912
Foreign Projects Assistance	32,896	91,468	147,822	266,691
<b>OPERATING BALANCE (G=A-D)</b>	<b>32,461</b>	<b>(214,969)</b>	<b>(241,518)</b>	<b>(264,364)</b>
<b>NET LENDING ITEMS (H)</b>	<b>65</b>	<b>20,000</b>	<b>10,000</b>	<b>10,000</b>
Net Public Account	65	20,000	10,000	10,000
<b>FISCAL BALANCE (I=G+H)</b>	<b>32,527</b>	<b>(194,969)</b>	<b>(231,518)</b>	<b>(254,364)</b>
<b>FINANCING (J=K+L)</b>	<b>38,113</b>	<b>161,120</b>	<b>205,279</b>	<b>211,568</b>
<b>Net Capital Receipts and Expenditure</b>	<b>(34,138)</b>	<b>88,120</b>	<b>121,279</b>	<b>166,568</b>
General Capital Receipts	85	51,133	35,588	36,133
Foreign Projects Assistance (Loans)	33,307	91,468	147,823	266,691
Investment	37,664	23,600	21,500	88,200
Debt-Repayment/Advances	29,866	30,881	40,632	48,056
<b>Carry Over Cash Balance (Opening) (I)</b>	<b>72,252</b>	<b>73,000</b>	<b>84,000</b>	<b>45,000</b>
<b>CLOSING BALANCE (N=I+J)</b>	<b>70,640</b>	<b>(33,849)</b>	<b>(26,239)</b>	<b>(42,796)</b>
Net Food Account - State Trading	21,059	234	(76,146)	33,175
<b>CLOSING BALANCE (ACCOUNT I &amp; II)</b>	<b>91,699</b>	<b>(33,615)</b>	<b>(102,385)</b>	<b>(9,621)</b>

## DEPARTMENT WISE STATEMENT

[ i ]

Department Name	Accounts 2021-22		Budget Estimates 2022-23	Budget Estimates 2023-24				
				Current Revenue Expenditure	Current Capital Expenditure	Development Expenditure	Total	
	Rs in Million	%		Rs in Million		%		
AGRICULTURE SUPPLY & PRICES	20,911	2%	26,166	19,991		11,911	31,901	1.40%
AUQAF, RELIGIOUS AFFAIRS ZAKAT & USHR DEPARTMENT	1,121	0%	1,495	1,215		460	1,675	0.07%
BOARD OF REVENUE	6,615	1%	14,548	11,578		259	11,837	0.52%
CHIEF MINISTER	8,802	1%	21,080	29,211		8,215	37,426	1.64%
CHIEF MINISTER'S INSPECTION INQUIRIES	85	0%	101	124			124	0.01%
COLLEGE EDUCATION	21,556	2%	33,008	27,664		6,580	34,244	1.50%
COOPERATION DEPARTMENT	446	0%	621	653		20	674	0.03%
CULTURE, TOURISM & ANTIQUITIES	5,143	0%	7,085	7,476		2,867	10,343	0.45%
DEPARTMENT OF EMPOWERMENT OF DISABLED PERSONS	2,961	0%	6,754	6,085		3,400	9,485	0.42%
ENERGY DEPARTMENT	30,853	2%	37,950	47,931		12,033	59,964	2.63%
ENVIRONMENT DEPARTMENT	524	0%	2,279	1,111		1,002	2,113	0.09%
EXCISE, TAXATION & NARCOTICS DEPARTMENT	4,433	0%	5,871	7,108		140	7,248	0.32%
FINANCE DEPARTMENT	278,102	22%	305,230	322,502	136,256	4,175	462,933	20.28%
FOOD DEPARTMENT*	1,776	0%	2,583	2,221		293	2,513	0.11%
FOREST & WILDLIFE DEPARTMENT	5,011	0%	4,338	2,789		2,161	4,950	0.22%
GOVERNOR'S SECRETARIAT/HOUSE	599	0%	695	751		83	834	0.04%
HEALTH DEPARTMENT	186,967	15%	233,937	227,806		44,362	272,168	11.92%
HOME DEPARTMENT	105,137	8%	134,078	143,570		11,517	155,087	6.79%
HUMAN RIGHTS	242	0%	544	570		138	708	0.03%
INDUSTRIES & COMMERCE DEPARTMENT	2,427	0%	3,252	1,806		4,003	5,809	0.25%
INFORMATION & ARCHIVES	6,807	1%	9,308	9,476		231	9,707	0.43%
INFORMATION TECHNOLOGY DEPARTMENT	499	0%	1,658	1,243		742	1,985	0.09%
INTER PROVINCIAL COORDINATION DEPARTMENT	48	0%	98	81			81	0.00%
INVESTMENT DEPARTMENT	1,184	0%	287	4,372		1,844	6,216	
IRRIGATION DEPARTMENT	53,694	4%	85,867	25,703		64,016	89,719	3.93%
KATCHI ABADIES DEPARTMENT	214	0%	343	293		69	362	0.02%
LABOUR & HUMAN RESOURCES	888	0%	1,572	1,555		138	1,693	0.07%
LAW/PARLIAMENTARY AFFAIRS, LIVESTOCK AND FISHERIES	18,297	1%	22,139	4,475		1,280	5,755	0.25%
LOCAL GOVERNMENT & HTP DEPARTMENT	113,480	9%	222,104	112,472		194,002	306,474	13.43%
MINES & MINERAL DEVELOPMENT DEPARTMENT	266	0%	416	374		102	476	0.02%
MINORITIES AFFAIRS DEPARTMENT	1,513	0%	2,469	1,522		1,050	2,572	0.11%
OMBUDSMAN FOR PROTECTION AGAINST WOMAN HARRASEMENT AT PLANNING & DEVELOPMENT	90	0%	134	133			133	0.01%
POPULATION WELFARE DEPARTMENT	24,179	2%	17,341	2,840		29,363	32,203	1.41%
PROVINCIAL ASSEMBLY OF SINDH	5,373	0%	6,316	6,521		350	6,871	0.30%
PROVINCIAL OMBUDSMAN (MOHTASIB)	2,448	0%	3,223	3,157		1,180	4,337	0.19%
PUBLIC HEALTH ENGINEERING & RD DEPARTMENT	440	0%	558	690		69	759	0.03%
REHABILITATION DEPARTMENT	17,597	1%	32,511	8,688		53,359	62,047	2.72%
SCHOOL EDUCATION DEPARTMENT	2,232	0%	2,860	1,962		708	2,670	0.12%
SERVICES GENERAL ADMINISTRATION & COORDINATION	178,339	14%	263,120	267,594		33,144	300,738	13.18%
SOCIAL WELFARE DEPARTMENT	11,391	1%	17,338	32,841		49,724	82,565	3.62%
SOCIAL PROTECTION	28,423	2%	4,981	3,450		762	4,212	0.18%
SPECIAL INITIATIVES DEPARTMENT	-	0%	-	2,242		15,504	17,746	0.78%
SPORT AND YOUTH AFFAIRS	3,136	0%	4,604	1,826		2,973	4,799	0.21%
TRANSPORT & MASS TRANSIT	9,785	1%	30,317	13,397		58,464	71,861	3.15%
UNIVERSITIES AND BOARDS	13,869	1%	14,877	6,987			6,987	0.31%
WORKS & SERVICES DEPARTMENT	388	0%	1,044	706		300	1,006	0.04%
WOMEN DEVELOPMENT DEPARTMENT	63,580	5%	100,289	23,471		109,678	133,149	5.83%
<b>Total (Account I-Non Food Account)</b>	<b>1,250,131</b>	<b>100%</b>	<b>1,713,584</b>	<b>1,411,222</b>	<b>136,256</b>	<b>735,103</b>	<b>2,282,581</b>	<b>100%</b>
<b>Total (Account II-Food Account)</b>	<b>126,694</b>		<b>177,190</b>		<b>319,825</b>		<b>319,825</b>	
<b>Grand Total (Account I &amp; II)</b>	<b>1,376,825</b>		<b>1,890,774</b>	<b>1,411,222</b>	<b>456,081</b>		<b>2,602,406</b>	

## ESTIMATES OF RECEIPTS

[ 1 ]

(Rs. in million)				
<b>Head of Account</b>	<b>Accounts 2021-22</b>	<b>Budget Estimate 2022-23</b>	<b>Revised Estimate 2022-23</b>	<b>Budget Estimate 2023-24</b>
<b>TOTAL PROVINCIAL CONSOLIDATED FUND (REV.+CAPITAL)(A+B+C)</b>	<b><u>1,390,443.977</u></b>	<b><u>1,764,159.178</u></b>	<b><u>1,822,208.114</u></b>	<b><u>2,537,785.473</u></b>
<b>TOTAL GENERAL REVENUE RECEIPTS - A</b>	<b>1,207,591.483</b>	<b>1,430,034.575</b>	<b>1,438,103.369</b>	<b>1,823,126.083</b>
Federal Transfers & Straight Transfers (Excl. 0.66% Grant)	902,290.562	1,029,763.330	1,053,688.911	1,319,485.124
Provincial Tax Receipts	267,756.199	347,500.000	334,710.000	437,900.000
Provincial Non-Tax Revenue	15,037.302	27,000.000	23,290.000	32,000.000
Other Grants from the Federal Government	22,507.420	25,771.245	26,414.458	33,740.959
<b>Development Grants(including Other Grants)</b>	<b>7,469.872</b>	<b>6,024.590</b>	<b>14,233.371</b>	<b>52,912.070</b>
<b>Foreign Grants - Non Development Grants</b>	<b>0.000</b>	<b>8,075.033</b>	<b>9,036.184</b>	<b>5,923.220</b>
<b>Total General Capital Receipts (Account-I)- B</b>	<b><u>27,629.106</u></b>	<b><u>142,600.770</u></b>	<b><u>183,410.980</u></b>	<b><u>302,824.100</u></b>
General Capital Receipts	85.258	51,132.830	35,588.310	36,132.830
Foreign Projects Assistance	27,543.848	91,467.940	147,822.670	266,691.270
<b>Total State Trading Schemes Receipts (A/C-II)- C</b>	<b><u>147,753.516</u></b>	<b><u>177,424.210</u></b>	<b><u>177,424.210</u></b>	<b><u>353,000.000</u></b>

## ESTIMATES OF RECEIPTS

[ 2 ]

(Rs. in million)

<b>Head of Account</b>		<b>Accounts 2021-22</b>	<b>Budget Estimate 2022-23</b>	<b>Revised Estimate 2022-23</b>	<b>Budget Estimate 2023-24</b>
<b>SUMMARY</b>					
<b><u>FEDERAL TRANSFERS</u></b>					
<b>B</b>	<b>TAX REVENUE</b>				
<b>B01</b>	<b>Direct Taxes</b>	<b>307,097.763</b>	<b>352,727.673</b>	<b>385,823.869</b>	<b>508,702.857</b>
	B011 Tax on Income	307,043.391	352,654.622	385,738.090	508,589.822
	B017 Capital Value Tax	54.372	73.051	85.779	113.035
<b>B02</b>	<b>Indirect Taxes</b>	<b>535,862.263</b>	<b>613,547.153</b>	<b>604,376.538</b>	<b>757,928.459</b>
	B020 Customs	134,314.693	143,373.933	148,129.554	160,974.695
	B023 Sales Tax	353,444.865	406,140.181	387,036.901	487,742.933
	B024 Federal Excise	42,350.497	56,370.419	61,547.463	97,640.951
	B02503 Net Proceeds on Excise Duty on Natural Gas Assigned to Provinces	5,752.208	7,662.620	7,662.620	11,569.880
<b>Total Federal Tax Receipts</b>		<b>842,960.026</b>	<b>966,274.826</b>	<b>990,200.407</b>	<b>1,266,631.316</b>

## ESTIMATES OF RECEIPTS

[ 3 ]

(Rs. in million)

Head of Account	Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>SUMMARY</b>				
<b><u>PROVINCIAL RECEIPTS</u></b>				
<b>B TAX REVENUE</b>				
<b>B01 Direct Taxes</b>	<b>3,255.194</b>	<b>5,000.000</b>	<b>3,516.000</b>	<b>8,116.000</b>
B011 Tax on Income (Agriculture)	707.465	3,000.000	900.000	3,630.000
B013 Property Tax	940.439	900.000	816.000	1,320.000
B014 Land Revenue	305.619	1,000.000	775.000	1,219.000
B016 Tax on Profession, Trades and Callings	1,275.859	0.000	1,000.000	1,947.000
B017 Capital Value Tax on Immoveable Property	25.811	100.000	25.000	0.000
<b>B02 Indirect Taxes</b>	<b>179,842.434</b>	<b>237,300.000</b>	<b>230,044.000</b>	<b>312,515.000</b>
B023 Sales Tax (General Sales Tax Provincial)	145,824.936	180,000.000	180,000.000	235,000.000
B026 Provincial Excise	5,742.406	12,000.000	8,000.000	12,923.000
B027 Stamps Duty	15,819.917	31,000.000	27,500.000	49,049.000
B028 Motor Vehicles	12,455.175	14,300.000	14,544.000	15,543.000
<b>B03 Other Indirect Taxes</b>	<b>84,658.571</b>	<b>105,200.000</b>	<b>101,150.000</b>	<b>117,269.000</b>
Entertainment Tax	57.584	0.000	15.000	122.000
Electricity	1,101.792	4,000.000	1,150.000	4,000.000
Sindh Development Maintenance of Infra-Structure	83,352.304	100,800.000	99,950.000	112,185.000
Other, all types	15.036	400.000	15.000	585.000
Cotton Fees	131.854	0.000	20.000	377.000
<b>Total Provincial Tax Receipts</b>	<b>267,756.199</b>	<b>347,500.000</b>	<b>334,710.000</b>	<b>437,900.000</b>

## ESTIMATES OF TAX RECEIPTS

(Rs. in million)

[ 4 ]

Head of Account		Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>DETAILS</b>					
<b>FEDERAL TRANSFERS</b>					
<b>B</b>	<b><u>TAX RECEIPTS</u></b>				
<b>B01</b>	<b>Direct Taxes (on Income and Wealth)</b>				
<b>B011</b>	<b>Taxes on Income</b>				
<b>B01108</b>	Share of net Proceeds assigned to Provinces	307,043.391	352,654.622	385,738.090	508,589.822
<b>B011</b>	<b>Total Taxes on Income</b>	<b>307,043.391</b>	<b>352,654.622</b>	<b>385,738.090</b>	<b>508,589.822</b>
<b>B017</b>	<b>Capital Value Tax</b>	54.372	73.051	85.779	113.035
<b>B02</b>	<b>In-direct Taxes</b>				
<b>B020</b>	<b>Customs</b>	134,314.693	143,373.933	148,129.554	160,974.695
<b>B023</b>	<b>Sales Tax</b>	353,444.865	406,140.181	387,036.901	487,742.933
<b>B023</b>	<b>Total Sales Tax</b>	<b>353,444.865</b>	<b>406,140.181</b>	<b>387,036.901</b>	<b>487,742.933</b>
<b>B024</b>	<b>Federal Excise</b>	42,350.497	56,370.419	61,547.463	97,640.951
<b>B025</b>	<b>Federal Excise on Natural Gas</b>				
<b>B02503</b>	Net Proceeds on Excise Duty on Natural Gas Assigned to Provinces	5,752.208	7,662.620	7,662.620	11,569.880
<b>B025</b>	<b>Total Federal Excise on Natural Gas</b>	<b>5,752.208</b>	<b>7,662.620</b>	<b>7,662.620</b>	<b>11,569.880</b>
	<b>Total Revenue Assignment</b>	<b>842,960.026</b>	<b>966,274.826</b>	<b>990,200.407</b>	<b>1,266,631.316</b>
<b>C</b>	<b><u>NON-TAX RECEIPTS</u></b>				
<b>C03</b>	<b>Miscellaneous Receipts</b>				
<b>C036</b>	<b>Grants</b>				
<b>C03604</b>	Other Grants from Federal Government - Non-Development Grants (0.66% shortfall of 2.5% OZT Grant)	22,507.420	25,771.245	26,414.458	33,740.959
	<b>Total Non-Development Grant</b>	<b>22,507.420</b>	<b>25,771.245</b>	<b>26,414.458</b>	<b>33,740.959</b>
<b>C03904</b>	Net Proceeds from Development Surcharge on Gas Assignee to Provinces	14,378.296	17,167.305	17,167.305	10,742.736
<b>C03907</b>	Net Proceeds of Royalty on Crude Oil Assigned to Provinces	12,409.430	10,174.193	10,174.193	8,605.440
<b>C03908</b>	Net Proceeds of Royalty on Natural Gas etc. Transferred to Provinces	32,542.810	36,147.006	36,147.006	33,505.632
	<b>Total Development Surcharge and Royalties</b>	<b>59,330.536</b>	<b>63,488.504</b>	<b>63,488.504</b>	<b>52,853.808</b>
	<b>Total Federal Transfers (excl. Development Grant)</b>	<b>924,797.982</b>	<b>1,055,534.575</b>	<b>1,080,103.369</b>	<b>1,353,226.083</b>
<b>C03603</b>	Other Grants from Federal Govt.- Dev. Grants	7,469.872	6,024.590	14,233.371	52,912.070
	<b>Total Development Grants</b>	<b>7,469.872</b>	<b>6,024.590</b>	<b>14,233.371</b>	<b>52,912.070</b>
	<b>Total Federal Transfers</b>	<b>932,267.854</b>	<b>1,061,559.165</b>	<b>1,094,336.740</b>	<b>1,406,138.153</b>

## ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>DETAILS</b>					
<b>PROVINCIAL RECEIPTS</b>					
<b>B TAX RECEIPTS</b>					
<b>B01</b>	<b>Direct Taxes (on Income and Wealth)</b>				
<b>B011</b>	<b>Taxes on Income</b>				
<b>B01176</b>	<b>Tax on Agricultural Income in Sindh</b>	707.465	3,000.000	900.000	3,630.000
<b>B01184</b>	<b>Recoveries of Overpayments</b>				
<b>B01189</b>	<b>Deduct- Refunds/Rebate</b>				
<b>B011</b>	<b>Total Taxes on Income</b>	<b>707.465</b>	<b>3,000.000</b>	<b>900.000</b>	<b>3,630.000</b>
<b>B013</b>	<b>Property Tax</b>				
<b>B01301</b>	<b>Ordinary Collection</b>	560.626	0.000	16.000	
<b>B01302</b>	<b>Share of net proceeds assigned to districts</b>	0.061	25.583		
<b>B01311</b>	<b>Fees for Registering Documents</b>	373.656	816.996	755.546	1,198.266
<b>B01312</b>	<b>Copying Registered Documents</b>		2.129	14.840	40.640
<b>B01320</b>	<b>Others</b>	6.096	55.292	29.614	81.094
<b>B013</b>	<b>Total Property Tax</b>	<b>940.439</b>	<b>900.000</b>	<b>816.000</b>	<b>1,320.000</b>
<b>B014</b>	<b>Other Receipts from Land (Land Revenue)</b>				
<b>B01401</b>	<b>Ordinary Collection</b>	154.113	385.143	363.325	469.494
<b>B01402</b>	<b>Development Cess</b>	0.773	2.209	0.636	2.694
<b>B01403</b>	<b>Malkana</b>	1.106	578.135	401.100	704.744
<b>B01407</b>	<b>Rent of Agricultural and for a single year or harvest or for a fixed number of years</b>				
<b>B01411</b>	<b>Recovery on account of Survey &amp; Settlement Charges</b>	0.256	1.902	0.548	2.318
<b>B01417</b>	<b>Mutation Fee</b>	67.560	30.401	8.755	37.056
<b>B01421</b>	<b>Recoveries of Overpayments</b>		1.104	0.318	1.346
<b>B01425</b>	<b>Land revenue- Others</b>	81.811	1.106	0.318	1.348
<b>B014</b>	<b>Total Land Revenue</b>	<b>305.619</b>	<b>1,000.000</b>	<b>775.000</b>	<b>1,219.000</b>
<b>B016</b>	<b>Tax on Profession, Trade and Callings</b>	1,275.859	0.000	1,000.000	1,947.000
<b>B017</b>	<b>Capital Value Tax</b>	25.811	100.000	25.000	0.000
<b>B01</b>	<b>Total Direct Taxes (on Income and Wealth)</b>	<b>3,255.194</b>	<b>5,000.000</b>	<b>3,516.000</b>	<b>8,116.000</b>
<b>B02</b>	<b>In-direct Taxes</b>				
<b>B023</b>	<b>Sindh Sales Tax on Services</b>	145,824.936	180,000.000	180,000.000	235,000.000
<b>B023</b>	<b>Workers Welfare Fund</b>				
<b>B026</b>	<b>Provincial Excise</b>				
<b>B02601</b>	<b>Malt Liquors-Duty on Beer Manufactured in Pakistan</b>	412.612	2,778.628	1,923.744	2,992.360

## ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24	
<b>DETAILS</b>					
<b>PROVINCIAL RECEIPTS</b>					
<b>B TAX RECEIPTS</b>					
B02602	Foreign Liquors-Duty on Spirits Manufactured in Pakistan and Classed as Foreign Spirits.	4,545.695	4,529.499	2,827.922	4,877.893
B02603	License Fee for the Generally Sale of Foreign Liquor whether imported or Manufactured in Pakistan.	507.463	1,173.128	812.199	1,263.362
B02611	License Fee for Commercial Spirits	2.540	260.155	180.113	280.164
B02612	License Fee for Denatured Spirits	12.028	201.049	139.191	216.512
B02613	Permit Fee for Denatured Spirits	162.214	247.857	171.599	266.919
B02620	Medicinal and Toilet Preparations	2.915	360.295	249.444	388.007
B02621	Duty on spirit used in the Manufacture of Medicine and on Rectified Spirits and Absolute Alcohol used for Medicine Purposes.	35.577	241.916	167.484	260.523
B02622	Receipts from Distilleries	0.261	1,063.633	736.389	1,145.444
B02623	Collection of Payments for Services Rendered	32.136	99.386	68.807	107.030
B02625	Fines, confiscation and Miscellaneous		246.117	170.393	265.047
B02628	Others	28.965	798.337	552.715	859.739
B026	<b>Total Provincial Excise</b>	<b>5,742.406</b>	<b>12,000.000</b>	<b>8,000.000</b>	<b>12,923.000</b>
B027	<b>Stamp Duty</b>				
B02701	Sale of Stamps	4,692.190	7,305.546	7,727.949	11,559.026
B02702	Stamps Duties on bills of exchange cheques and other commercial documents	1,862.613	5,775.206	6,658.498	9,137.683
B02703	Receipts on account of Stamp Duties levied under Supplementary Tax Ordinance,1957	31.734	674.392	427.217	1,067.044
B02704	Sale of Other Non-Judicial and General Stamps	1,295.099	3,652.767	3,125.966	5,779.496
B02705	Duty recovered under Rules 10 and 11 of Pakistan Stamp Rules,1925		342.734	267.116	542.282
B02706	Duty documents voluntarily brought for	0.105	621.449	393.678	983.273
B02707	Duty on Other Immersing Documents	3,918.703	4,870.358	3,585.292	7,706.002
B02708	Fines and Penalties	463.930	2,699.395	1,910.026	4,271.052
B02709	Consular Fees		18.247	11.560	28.871
B02710	On Transfer of Property Rights	0.019	19.206	12.164	30.388
B02711	On declaration of Newspapers/Periodicals/Printing Press	0.009	8.149	5.164	12.894
B02713	Duty levied on Documents unstamped or insufficiently stamped document under Section 35, 40 and 48 of Act, 1899	2,916.479	813.268	665.192	1,286.774
B02714	Recoveries from Government Department for stamps supplied	0.659	167.668	106.215	265.288
B02717	duty on Bills of Entry	315.765	820.282	519.635	1,297.871
B02718	Duty on Letter of Credit	54.069	601.259	380.888	951.328
B02730	Others		1,129.801	715.711	1,787.600
B02731	Sale of Stamps		278.186	176.226	440.153
B02732	Court Fees	244.814	958.880	657.435	1,517.165
B02734	Court Fees Realized in Stamps	20.313	193.163	122.366	305.629

## ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>DETAILS</b>					
<b>PROVINCIAL RECEIPTS</b>					
<b>B</b>	<b>TAX RECEIPTS</b>				
B02735	Fines and Penalties	3.414	0.000		
B02736	Recoveries from Govt. Deptt. For Stamps Supplied		42.344	26.824	66.998
B02770	Others	0.003	7.700	4.878	12.183
B03001	Duty Recovered by Sale of Stamp				
B027	<b>Total Stamp Duties</b>	<b>15,819.917</b>	<b>31,000.000</b>	<b>27,500.000</b>	<b>49,049.000</b>
B028	<b>Motor Vehicles</b>				
B02801	Fee for Registrations	106.256	6,339.730	6,147.547	6,853.247
B02802	Fee for Miscellaneous Receipts	108.554	860.609	912.983	930.318
B02803	Receipt under Provincial Motor Vehicle Taxation Act	11,722.616	5,572.931	5,912.083	6,024.338
B02805	Tax on Luxury Vehicles levied under Finance Act, 1997	2.362	1,216.489	1,290.523	1,315.026
B02806	Taxes on Vehicles other than under Motor Vehicles Act	238.941	10.241	10.864	11.071
B02811	Other Receipts on Account of Motor Vehicles Fitness Certificate	59.426	125.139	114.346	174.056
B02812	Other Receipts on Account of Vehicles Route Permit Fee	217.020	174.861	155.654	234.944
B028	<b>Total Motor Vehicles</b>	<b>12,455.175</b>	<b>14,300.000</b>	<b>14,544.000</b>	<b>15,543.000</b>
B030	<b>Other Indirect Taxes</b>				
B03001	Entertainment Tax	57.584	0.000	15.000	122.000
B03027	Caol Development Cess	15.036			
B03035	Miscellaneous Receipts Fee		400.000	15.000	585.000
B03031	Fee Payable under Electricity Rules	93.097	349.439	100.462	349.437
B03032	Fee paid under Cinematography Act/Electricity		0.010	0.003	0.011
B03033	Fee Payable for Grant of Certificate	4.113	2.346	0.675	2.347
B03034	Electricity duty received from WAPDA	966.408	3,583.684	1,030.309	3,583.683
B03035	Miscellaneous Receipts	38.174	64.521	18.551	64.522
B03078	Sindh Development Maintenance of Infra-Structure	83,352.304	100,800.000	99,950.000	112,185.000
B03055	Cotton Fees	131.854	0.000	20.000	377.000
B030	<b>Total Other Indirect Taxes</b>	<b>84,658.571</b>	<b>105,200.000</b>	<b>101,150.000</b>	<b>117,269.000</b>
B02	<b>Total Indirect Taxes</b>	<b>118,676.069</b>	<b>162,500.000</b>	<b>151,194.000</b>	<b>194,784.000</b>
<b>B</b>	<b>Total Provincial Tax Revenue</b>	<b>267,756.199</b>	<b>347,500.000</b>	<b>334,710.000</b>	<b>437,900.000</b>

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>DETAILS</b>					
<b>C</b>	<b>NON-TAX RECEIPTS</b>				
<b>C01</b>	<b>Income from Property and Enterprise</b>				
<b>C013</b>	Interest on Loans to District Government/TMAs	0.682	544.531	544.540	498.850
<b>C016</b>	Interest on Loans and Advance to Govt. Servants.	0.005	15.469	0.000	11.150
<b>C013</b>	<b>Total Interest on Domestic Loans</b>	<b>0.687</b>	<b>560.000</b>	<b>544.540</b>	<b>510.000</b>
<b>C019</b>	<b>Dividends</b>				
<b>C01901</b>	Dividends from Government Investments (Financial Institutions)	2.185	500.000	0.000	173.000
<b>C01902</b>	Dividends from Government Investments (Non-Financial Institutions)				
<b>C01903</b>	Others				
<b>C019</b>	<b>Total Dividends</b>	<b>2.185</b>	<b>500.000</b>	<b>0.000</b>	<b>173.000</b>
<b>C01</b>	<b>Total Income from Property and Enterprises</b>	<b>2.872</b>	<b>1,060.000</b>	<b>544.540</b>	<b>683.000</b>
<b>C02</b>	<b>Receipts from Civil Administration and Other Function</b>				
<b>C021</b>	<b>General Administration Receipts- Organs of State</b>				
<b>C021</b>	General Administration Receipts- Organisations of State	116.464	260.000	330.000	350.000
<b>C022</b>	<b>General Administration Receipts- Fiscal Administration</b>				
<b>C02200</b>	Receipts of Fiscal Administration- Audit	163.734	135.000	165.000	165.000
<b>C02241</b>	Contribution of Pension and Gratuities	350.733	551.488	1,750.797	1,925.877
<b>C02243</b>	Others	126.742	268.512	249.203	274.123
<b>C02244</b>	Fiscal Administration- Receipts in Aid of Superannuation- Share of Pension Liability Recovered from Local Bodies for Provincialized College/Schools	565.061			
	<b>Total Receipts in Aid of Superannuation</b>	<b>1,042.536</b>	<b>820.000</b>	<b>2,000.000</b>	<b>2,200.000</b>
<b>C02306</b>	Receipts under the Weights and Measures and Trade Employees Act	276.166	610.000	415.000	610.000
<b>C02470</b>	Statistics - Others	7.993	12.000	10.000	17.000
<b>C021</b>	<b>Total Receipts from Civil Administration and Other Function</b>	<b>1,606.893</b>	<b>1,837.000</b>	<b>2,920.000</b>	<b>3,342.000</b>
<b>C026</b>	<b>Law and Order Receipts</b>				
<b>C02601</b>	Sale Proceeds of Unclaimed and Escheated Property	4.165	9.076	4.765	9.076
<b>C02602</b>	Court Fees realized in Cash	55.951	2.680	1.406	2.680
<b>C02603</b>	General Fees, Realized in Cash		273.003	108.328	273.003
<b>C02604</b>	General Fees, Fines & Forfeitures	106.246	81.146	42.613	81.157
<b>C02609</b>	Receipts of the Official Record Room	2.224	10.508	5.504	10.497
<b>C02610</b>	Recoveries of Overpayments	7.112	6.480	3.401	6.480
<b>C02612</b>	Collection of the Payments of Service Rendered		0.565	0.297	0.565
<b>C02613</b>	Others	10.865	16.542	8.686	16.542
<b>C02600</b>	<b>Total Justice</b>	<b>186.563</b>	<b>400.000</b>	<b>175.000</b>	<b>400.000</b>

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>DETAILS</b>				
<b>C</b>	<b>NON-TAX RECEIPTS</b>			
C02604	General fees fines and forfeitures		0.684	
C02610	Recoveries of Overpayments		1.185	
C02631	Police Supplied to Railway	0.047	10.926	
C02632	Police Supplied to Federal Government	226.642	187.960	109.733
C02633	Police Supplied to Municipalities, Cantonments.		11.864	
C02634	Police Supplied to Public Departments, Private Companies and Persons	183.887	566.419	239.878
C02635	Receipts Realized under the Arms Act	101.353	535.000	153.460
C02636	Fees, Fines and Forfeitures	0.197	313.618	186.885
C02637	Motor Driving License	468.921	25.680	
C02638	Traffic Fines	744.789	909.491	500.000
C02639	Police Land Receipts	4.161	172.551	102.823
C02640	Recoveries of Overpayments	14.782	646.368	100.000
C02641	Collection of Payments for Services Rendered.	41.574	0.694	0.414
C02642	Others		418.448	149.281
C02647	Fees Fines and Forfeitures		17.752	10.578
C02648	Recoveries of Overpayments	0.376	7.317	0.408
C02658	Income from Hired Convicts		9.043	
	<b>Total Police Department Receipts</b>	<b>1,786.729</b>	<b>3,835.000</b>	<b>1,553.460</b>
	<b>Jails</b>			
C02604	General fees fines and forfeitures		8.744	
C02656	Sale proceeds of articles manufactured in Jails	1.854	15.8130	7.086
C02659	Recoveries of Over Payments.	0.006	10.559	3.450
C02661	Others.	2.602	14.884	4.464
	<b>Total Jails</b>	<b>4.462</b>	<b>50.000</b>	<b>15.000</b>
C02665	Civil Defense		0.605	
<b>C026</b>	<b>Total Law and Order Receipts</b>	<b>1,978.359</b>	<b>4,285.000</b>	<b>1,743.460</b>
<b>C027</b>	<b>Community Services Receipts</b>			
C02701	Building Rent	260.875	47.224	34.894
C02702	Receipts from Workshops	0.309	20.222	15.496
C02704	Recoveries of Over Payments	24.935	75.898	58.097
C02706	Others	27.230	226.459	173.535
	<b>Total Works-Buildings</b>	<b>313.349</b>	<b>369.803</b>	<b>282.022</b>
	<b>Works- Communication</b>			
C02711	Building Rent	1.081	2.884	2.210
C02712	Tolls on Roads and Bridges	3.490	137.246	105.173
C02714	Recoveries of Over Payments	0.553	13.538	10.376
C02716	Others	41.096	305.188	223.866
C02717	Fee for use of Right of Way	0.181	21.341	16.353
	<b>Total Works-Communication</b>	<b>46.401</b>	<b>480.197</b>	<b>357.978</b>

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>DETAILS</b>					
<b>C</b>	<b>NON-TAX RECEIPTS</b>				
	<b>Public Health</b>				
C02701	Building Rent -Works Building		4.529	1.563	4.529
C02721	Sale Proceeds of Sera and Vaccines	1.929	4.961	1.696	4.961
C02725	Collection of Payments for Services Rendered		14.636	5.014	14.636
C02726	Others	3.805	10.799	3.701	10.799
C02732	Recoveries of Over Payments	0.110	0.075	0.026	0.075
C02720	<b>Total Public Health</b>	<b>5.844</b>	<b>35.000</b>	<b>12.000</b>	<b>35.000</b>
C027	<b>Total Community Services Receipts</b>	<b>365.594</b>	<b>885.000</b>	<b>652.000</b>	<b>885.000</b>
<b>C028</b>	<b>Social Services</b>				
C02801	Fees Government University Arts Colleges	74.482	369.922	120.398	319.433
C02802	Fees Government University Professional Arts Colleges	1.712	50.939	25.275	63.401
C02803	Fees Government Secondary (Including Intermediate Classes) Schools	1.180	8.400	3.944	9.514
C02808	Receipts of Technical and Commercial Institutes	8.930	1.555	0.730	1.762
C02813	Education- General Admission Fee	5.962	169.858	68.598	187.243
C02814	Education-General Recoveries	58.597	19.008	8.964	21.626
C02815	Education-General Collection of Payments	0.050	192.447	82.833	217.934
C02818	Education Others	40.982	127.087	54.258	144.087
C02873	Others		25.784		
C02800	<b>Total Education</b>	<b>191.895</b>	<b>965.000</b>	<b>365.000</b>	<b>965.000</b>
C02821	Health- Medical Colleges	2.265	36.827	15.114	37.419
C02825	Health- Sale of Outdoor Tickets	6.504	37.843	15.315	37.924
C02826	Health- Recoveries of Diet Charges		34.222	12.819	34.222
C02827	Health Room rent		40.587	13.390	40.587
C02828	Health Govt. Share fees relized by doctors		24.358	9.837	24.358
C02829	Health- Medical Schools		1.952	0.788	1.952
C02830	Health- Sale of medicine and vaccines		59.974	13.220	59.974
C02836	Health Recoveries of overpayments		2.561	1.106	2.732
C02838	Health fee for chemical examination		20.002	1.092	20.037
C02839	Health fee for medical examination		1.286	0.520	1.286
C02840	Health- Fees Realized on A/C of Registration	2.293	4.772	1.927	4.772
C02841	Health- Other Receipts	46.486	151.558	53.211	151.572
C02845	Health- Hospital Receipts	97.091	100.586	40.624	100.596
C02866	Others	1.361	3.472	1.037	2.569
C028	<b>Total Health</b>	<b>156.000</b>	<b>520.000</b>	<b>180.000</b>	<b>520.000</b>
C02850	Receipts under the West Pakistan Ordinance, 1969	7.618	7.500	4.000	7.500
C02852	Others	5.247	7.500	4.000	7.500
C02900	<b>Total Manpower Management</b>	<b>12.865</b>	<b>15.000</b>	<b>8.000</b>	<b>15.000</b>

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>DETAILS</b>					
<b>C</b>	<b>NON-TAX RECEIPTS</b>				
C02873	Others				
C02871	Receipts Wild Birds & Wild Animals Protection	22.379	32.455	201.173	216.173
C02872	Recoveries of Overpayments				
C02873	Others	7.435	27.545	33.827	33.827
C29	Total Social Security and social Welfare Measures	<b>29.814</b>	<b>60.000</b>	<b>235.000</b>	<b>250.000</b>
C28	Total Social Services	<b>390.574</b>	<b>1,560.000</b>	<b>788.000</b>	<b>1,750.000</b>
C02	Total Receipts from Civil Administration and Other Functions	<b>4,341.420</b>	<b>8,567.000</b>	<b>6,103.460</b>	<b>10,462.000</b>
<b>C03</b>	<b>Miscellaneous Receipts</b>				
	<b>Agriculture</b>				
C03116	Agriculture Receipts	2.541	104.218	12.716	99.218
C03118	Receipts from Agriculture/Seed Farms	1.801	133.336	8.544	133.336
C03119	Receipts from Districts Farms		12.140	2.555	12.140
C03120	Receipts from Agriculture/Engineering/Machinery Maintenance Farms	25.566	298.341	17.054	302.341
C03121	Receipts from Boring Operation	0.675	6.665	1.676	6.665
C03122	Receipt from Research Operation	11.500	144.068	11.242	145.068
C03123	Receipts from Plant Protection Operation	14.925	26.409	4.645	26.409
C03124	Receipts from soil conservation and op	0.712	16.506	4.153	16.506
C03126	Fee other than cotton fee under Cotton Control Ordinance		10.043	2.526	10.043
C03134	Agriculture- Recoveries of Overpayments	4.579	14.441	3.634	14.441
C03136	Agriculture Other	1.569	28.833	1.255	28.833
C03115	Total Agriculture	<b>63.868</b>	<b>795.000</b>	<b>70.000</b>	<b>795.000</b>
C031	Total Economic Services Receipts-Food and Agriculture	<b>63.868</b>	<b>795.000</b>	<b>70.000</b>	<b>795.000</b>
<b>C032</b>	<b>Economic Services Receipts- Fisheries and Animal</b>				
C03201	Ordinary Receipts	5.267	4.316	2.875	4.313
C03204	Collection of payments for service rendered	0.047	5.546	3.700	5.549
C03205	Others	1.527	5.138	3.425	5.138
C03200	Total Fisheries	<b>6.841</b>	<b>15.000</b>	<b>10.000</b>	<b>15.000</b>
	<b>Animal Husbandry</b>				
C03221	Veterinary College and School Fees	0.278	1.221	0.462	2.306
C03223	Receipts from Livestock Farms	10.890	27.772	5.505	27.512
C03224	Receipts from boiler farms		11.397	2.214	11.095
C03226	Receipts from transferred Agricultural Farms	0.612	13.776	2.682	13.409
C03227	Insemination Fees	0.850	1.118	0.217	1.088
C03229	Recoveries of Overpayments	4.800	0.008	0.002	0.008
C03231	Others	4.030	4.708	0.918	4.582
C03220	Total Animal Husbandry	<b>21.460</b>	<b>60.000</b>	<b>12.000</b>	<b>60.000</b>
C032	Total Economic Services Receipts-Fisheries and Animal Husbandry	<b>28.301</b>	<b>75.000</b>	<b>22.000</b>	<b>75.000</b>

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>DETAILS</b>					
<b>C</b>	<b>NON-TAX RECEIPTS</b>				
<b>C033</b>	<b>Economic Services Receipts- Forest</b>				
<b>C033</b>	<b>Forest</b>				
<b>C03301</b>	Timber and other Produce removed from the Forest by Government Agencies-Timber.		0.912	0.663	1.482
<b>C03305</b>	Timber and other Produce removed from the Forest by Government Agencies, Planting Stumps, Seeds, Mazri, Palm, Grass other than Fodder etc.	6.744	8.375	2.093	13.609
<b>C03306</b>	Timber and other Produce removed from the Forest by Government Agencies Sericulture Receipts.		0.765	0.556	1.244
<b>C03307</b>	Timber and other Produce removed from the Forest by Consumers or Purchasers-Timber.		11.863	2.636	19.271
<b>C03308</b>	Timber and other Produce removed from the Forest by Consumers or Purchasers Firewood and Charcoal.		3.779	1.749	6.140
<b>C03309</b>	Timber and other Produce removed from the Forest by Consumers or Purchasers Brushwood, Chips and Stumps.		1.241	0.903	2.017
<b>C03310</b>	Timber and other Produce removed from the Forest by Consumers or Purchasers Grazing and Fodder Grass.		1.784	1.299	2.899
<b>C03312</b>	Timber and other Produce removed from the Forest by Consumers or Purchasers for Planting Stumps Seeds Mazri, Palm grass other than fodder etc.		24.543	0.855	39.883
<b>C03321</b>	Fines and Forfeitures (Except fines by Courts).		7.085	1.154	11.513
<b>C03322</b>	Compensation under Forest Act including fines by courts.	0.300	29.569	6.509	48.051
<b>C03323</b>	Lease Rent from Temporary cultivation	5.581	183.335	9.248	45.094
<b>C03325</b>	Recovery of Water Rates		0.062	0.045	0.101
<b>C03326</b>	Rent of Buildings, Shops Lands and Water Mills.		4.884	1.552	7.937
<b>C03328</b>	Recoveries of Overpayments		0.784	0.570	1.274
<b>C03329</b>	Collection of Payments for Services Rendered		1.607	0.296	5.439
<b>C03370</b>	Other Receipts	39.591	119.412	4.872	194.046
	Approved in the forest Acc. Received from various districts sindh	426.150			
<b>C033</b>	<b>Total Economic Services Receipts- Forest</b>	<b>478.366</b>	<b>400.000</b>	<b>35.000</b>	<b>400.000</b>
<b>C034</b>	<b>Economic Services Receipts, Cooperation, Irrigation and Embankment- Drainage Works</b>				
<b>C03401</b>	Audit Fee	2.762	6.964	1.200	1.200
<b>C03406</b>	Others	0.043	3.036	8.800	8.800
	<b>Total Cooperation</b>	<b>2.805</b>	<b>10.000</b>	<b>10.000</b>	<b>10.000</b>

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>DETAILS</b>					
<b>C</b>	<b>NON-TAX RECEIPTS</b>				
	Irrigation Works				
C03431	Direct Receipts on Account of Water Rates	258.727	805.309	92.772	806.309
C03432	Direct Receipts on Account of Sale of Water	0.337	113.798	14.494	114.798
C03433	Recoveries of Expenditures	0.381	11.963	1.839	11.963
	<b>Total Irrigation Works</b>	<b>259.445</b>	<b>931.070</b>	<b>109.105</b>	<b>933.070</b>
	Embankments and Drainage Works				
C03434	Others	6.035	96.457	10.614	95.103
C03435	Tolls on Barrages	5.497	0.473	0.281	1.827
C034	<b>Total Economic Services Receipts, Cooperation and Embankment- Drainage Works</b>	<b>273.782</b>	<b>1,038.000</b>	<b>130.000</b>	<b>1,040.000</b>
<b>C035</b>	<b>Economic Services Receipts- Others</b>				
C03506	Industrial Safety-Explosives	0.006	6.300	3.000	4.200
C03507	Receipts under Excise Duty on Minerals (Labour Welfare) Act 1967	120.589	600.000	155.000	600.000
C03511	Sale of Gazette	0.324	7.173	2.813	5.748
C03512	Sale of Other Government Publications	0.054	0.177	0.282	0.575
C03515	Sale of Forms and Registers	11.798	137.277	40.174	112.747
C03516	Sale of Service Books	0.088	7.693	2.422	4.949
C03517	Sale of Forms and Registers to Union Councils	0.010	0.618	0.834	1.705
C03519	Press Receipts		1.884	1.005	2.053
C03520	Printing Charges for Work done for Provincial Government Departments	36.418	64.968	20.297	41.477
C03523	Others	3.501	5.263	24.135	49.320
C03510	<b>Total Printing</b>	<b>52.193</b>	<b>225.053</b>	<b>91.962</b>	<b>218.574</b>
C03525	Stationery				
C03526	Stationery Receipts	61.868	9.947	8.038	16.426
C03541	Industries Receipts	0.708	4.666	4.833	6.766
C03543	Store Purchases	0.000	0.289	0.207	0.289
C03544	Fees of Inspection of Boilers	9.225	21.914	15.653	21.914
C03545	Fees Under Partnership Act 1932	0.652	0.945	0.675	0.945
C03546	Recoveries of Overpayments	6.211	0.886	0.632	0.886
C03540	<b>Total Industries</b>	<b>16.796</b>	<b>28.700</b>	<b>22.000</b>	<b>30.800</b>
C035	<b>Total Economic Services Receipts- Others</b>	<b>251.452</b>	<b>870.000</b>	<b>280.000</b>	<b>870.000</b>
	<b>Total Economic Services Receipts</b>	<b>1,095.769</b>	<b>3,178.000</b>	<b>537.000</b>	<b>3,180.000</b>
<b>C036</b>	<b>Grants</b>				
C03601	Foreign Grants- Development Grants from Foreign Governments	5,762.881			
C03602	Foreign Grants- Non- Development Grants from Foreign Governments		8,075.033	9,036.184	5,923.220
C036	<b>Total Foreign Grants</b>	<b>5,762.881</b>	<b>8,075.033</b>	<b>9,036.184</b>	<b>5,923.220</b>

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>DETAILS</b>					
<b>C</b>	<b>NON-TAX RECEIPTS</b>				
C037	Extraordinary Receipts				
C03701	Sale of Land	2,312.934	4,796.592	7,994.386	7,994.386
C03702	Sale of Land-Town Sites and Colonies	4.367	2.540	4.232	4.232
C03703	Sale of Land-Sale of Under Developed Agricultural Land by Auction of Private Treaty in Colonies.	6.778	0.466		
C03707	Other Receipts-Fees, Fines and Forfeitures	1,084.527	0.208	1.382	1.382
C03710	Sale of Government Assets by PPB/PRC	8.022	0.174		
C03711	Sale of Tractor		0.000		
C03721	Sale Proceeds & Rent of Urban evacuee Property and Rent Mortgage Money of Agricultural Lands	0.493	0.020		
C037	<b>Total Extraordinary Receipts</b>	<b>3,417.121</b>	<b>4,800.000</b>	<b>8,000.000</b>	<b>8,000.000</b>
C038	Others				
C03801	Unclaimed Deposits	72.519		20.000	25.000
C03802	Sale of Stores and Materials	3.230	170.000		
C03803	Sale of land sale of under developed agriculture land by auction or private treaty in colonies	1.338			
C03804	Contributions	0.375			
C03805	Rent rates and taxes	95.595	60.000	100.000	125.000
C03806	Citizenship Nationalization Passport & Copyright	43.753	50.000	50.000	63.000
C03807	Rationalizations under the Monopolies & Restrictive Trade Practices Ordinance	0.734			
C03808	Receipts under the Mines, Oil Fields and Minerals Development Act	1,812.845	1,945.000	2,200.000	2,200.000
C03811	Sugarcane Development Cess	272.310	400.000	273.000	420.000
C03814	Other receipts - sale proceeds of export				
C03816	Sale of publicity material and rent of documentation films	3.407		5.000	6.000
C03818	Fee for Registration of Societies under the Registration Act.	4.548		5.000	6.000
C03819	sale proceeds of refugee adhesive stamps				
C03820	sale proceeds of highway safety codes				
C03821	Receipts of Tourist Department	43.150	50.000	52.000	55.000
C03820	receipts from zoological gardens				
C03824	Recoveris of Overpayments	956.819	560.000	1,000.000	1,254.000
C03825	collection of payments for services rendered	0.167			
C03826	subsidy payment by IMF under supplementary financing facility				
C03827	remuneration paid by IMF				
C03828	lather exports cess				
C03829	Other Receipts Fees Fines and Forfeiture	6.211	265.000	200.000	251.000
C03830	fees for the issue of duplicate identity				
C03831	fees and subscription by petition writers and traders in Karachi compound				
C03832	License Fees for Storage of Sale of Petrolleum	0.181			
C03834	fees under the West Pakistan Ordinance 1960	0.338			
C03835	Arm license fees	0.069			

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>DETAILS</b>				
<b>C</b>	<b>NON-TAX RECEIPTS</b>			
C03837	Fees for all allotment of land gardens to refugees	0.049		
C03838	fees for the screening of the films			
C03839	settlement fees			
C03841	Fees Fines not specified elsewhere	3.522		
C03842	Treasure trove act 1878			
C03844	Copying agent account			
C03849	Contractor penalty			
C03850	Misc. Recoveries made by NAB from defaulters	488.238	1,000.000	500.000
	Recoveries made by Ministry of Environment-			
C03863	Local Govt. & Rural Development from defaulters NGOs		100.000	
C03870	Others	2,276.776	4,600.000	3,500.000
C03875	5 % collection charges on Federal Tax		60.000	60.000
C03880A	Water charges on extraction of water			
C03883	production bonus deposited by exportation			
C03885	Fee payable for obtaining information and copies of public record	11.026	15.000	20.000
C03887	Fine on Hordings and High Price Sale	82.920	120.000	120.000
C038	<b>Total Others (Misc. Receipts)</b>	<b>6,180.120</b>	<b>9,395.000</b>	<b>8,105.000</b>
C	<b>Total Non-Tax Revenue- (Provincial)</b>	<b>15,037.302</b>	<b>27,000.000</b>	<b>23,290.000</b>
C	<b>Total Non-Tax Revenue- (Foreign Transfers)</b>	<b>5,762.881</b>	<b>8,075.033</b>	<b>9,036.184</b>
C	<b>Non-Tax Receipts</b>	<b>20,800.183</b>	<b>35,075.033</b>	<b>32,326.184</b>
	<b>General Revenue Receipts (FT+PR)</b>	<b>1,220,824.236</b>	<b>1,444,134.198</b>	<b>1,461,372.924</b>
		<b>1,881,961.373</b>		

## ESTIMATES OF CAPITAL RECEIPTS

(Rs. in million)

Head of Account		Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>GENERAL CAPITAL RECEIPTS</b>					
<b>E</b>	<b>CAPITAL RECEIPTS</b>				
E01	Recoveries of Investment				
<b>E02</b>	<b>Recoveries of Loan and Advances</b>				
E022	From District Government/TMAs		5,380.184	4,870.790	5,380.180
E023	From Financial Institutions				
E024	From Non-Financial Institutions	76.842	737.646	702.520	737.650
E025	From Government Servants	8.416	15.000	15.000	15.000
<b>E02</b>	<b>Total Recoveries of Loan and Advances</b>	<b>85.258</b>	<b>6,132.830</b>	<b>5,588.310</b>	<b>6,132.830</b>
<b>E03</b>	<b>Debt</b>				
E031	Permanent Debt- Domestic		45,000.000	30,000.000	30,000.000
E032	Floating Debt				
E033	Permanent Debt- Foreign				
<b>E03</b>	<b>Total Debt</b>	<b>0.000</b>	<b>45,000.000</b>	<b>30,000.000</b>	<b>30,000.000</b>
<b>E</b>	<b>Total Capital Receipts (Account No.I)</b>	<b>85.258</b>	<b>51,132.830</b>	<b>35,588.310</b>	<b>36,132.830</b>
<b>A- CAPITAL RECEIPTS</b>					
<b>E03</b>	<b>Debt (Development)</b>				
<b>E033</b>	<b>Permanent Debt- Foreign</b>				
E03301	Permanent Debt-(Foreign) Direct				
E03302	Permanent Debt-(Foreign) Received from Federal Government	27,543.848	91,467.940	147,822.670	266,691.270
<b>E033</b>	<b>Total permanent Debt- Foreign (Development)</b>	<b>27,543.848</b>	<b>91,467.940</b>	<b>147,822.670</b>	<b>266,691.270</b>
<b>E</b>	<b>Total General Capital Receipts (Current and Development)</b>	<b>27,629.106</b>	<b>142,600.770</b>	<b>183,410.980</b>	<b>302,824.100</b>
<b>STATE TRADING RECEIPTS SCHEMES (FOOD ACCOUNT-II)</b>					
<b>E</b>	<b>CAPITAL RECEIPTS</b>				
<b>E01</b>	<b>Recoveries of Investment</b>				
E01202	Provincial- Sale Proceeds of Wheat	58,670.400	77,000.000	77,000.000	144,950.000
E01203	Others- Wheat Subsidy received from A/C No.I	23,324.210	23,324.210	23,324.210	63,000.000
E01203	Others- Other Receipts	118.906	100.000	100.000	100.000
	<b>Total Recoveries of Investment</b>	<b>82,113.516</b>	<b>100,424.210</b>	<b>100,424.210</b>	<b>208,050.000</b>
<b>E03</b>	<b>Debt</b>				
<b>E032</b>	<b>Floating Debt</b>				
E03202	Cash Credit Accommodation	65,640.000	77,000.000	77,000.000	144,950.000
<b>E</b>	<b>Total State Trading Receipts Schemes (Food Account-II)</b>	<b>147,753.516</b>	<b>177,424.210</b>	<b>177,424.210</b>	<b>353,000.000</b>

## ESTIMATES OF REVENUE EXPENDITURE

(Rs. in million)

<b>Head of Account</b>	<b>Accounts 2021-22</b>	<b>Budget Estimate 2022-23</b>	<b>Revised Estimate 2022-23</b>	<b>Budget Estimate 2023-24</b>	
<b>REVENUE EXPENDITURE</b>					
01	General Public Service	294,427.714	341,559.164	387,623.211	398,505.102
02	Defence Affairs and Services	85.884	148.755	123.021	150.771
03	Public Order and Safety Affairs	122,542.686	148,191.442	148,037.000	168,851.834
04	Economic Affairs	125,552.591	154,850.012	220,839.951	236,473.314
05	Environment Protection	453.878	1,395.547	927.323	1,529.591
06	Housing and Community Amenities	7,878.140	11,721.422	9,472.473	11,309.715
07	Health	172,523.761	198,949.374	204,387.157	217,044.412
08	Recreational, Culture and Religion	12,164.165	16,921.661	20,741.599	18,820.989
09	Education Affairs and Services	212,110.569	296,859.482	265,355.037	341,737.978
10	Social Protection	9,994.947	28,848.500	39,062.252	16,797.927
<b>Total Revenue Expenditure</b>		<b>957,734.334</b>	<b>1,199,445.359</b>	<b>1,296,569.025</b>	<b>1,411,221.633</b>

## CURRENT REVENUE EXPENDITURE BY OBJECT

<b>Object</b>	<b>Description</b>	<b>Accounts 2021-22</b>	<b>Budget Estimate 2022-23</b>	<b>Revised Estimate 2022-23</b>	<b>Budget Estimate 2023-24</b>
A01	Employees Related Expenses.	397,415.847	509,732.402	439,471.981	540,609.569
A02	Project Pre-investment Analysis	56.781	133.240	200.740	143.240
A03	Operating Expenses	102,211.974	147,449.961	173,426.530	187,071.762
A04	Employees' Retirement Benefits	158,250.633	174,229.764	174,429.764	195,319.768
A05	Grants subsidies and Write off Loans	206,358.999	256,604.417	337,943.301	328,119.816
A06	Transfers	17,050.216	22,715.583	27,464.971	28,337.808
A07	Interest Payment	25,185.159	29,293.359	48,371.540	48,778.461
A09	Physical Assets	19,220.685	23,926.365	37,247.359	42,052.649
A13	Repairs and Maintenance	31,984.041	35,360.268	58,012.838	40,788.560
	<b>TOTAL REVENUE BUDGET</b>	<b>957,734.335</b>	<b>1,199,445.359</b>	<b>1,296,569.025</b>	<b>1,411,221.633</b>

## ESTIMATES OF EXPENDITURE

<b>Head of Account</b>	<b>(Rs. in million)</b>			
	<b>Accounts 2021-22</b>	<b>Budget Estimate 2022-23</b>	<b>Revised Estimate 2022-23</b>	<b>Budget Estimate 2023-24</b>
<b>TOTAL PROVINCIAL CONSOLIDATED FUND (NON-DEV/DEV)(A+B+C)</b>	<b><u>1,376,825.339</u></b>	<b><u>1,890,773.792</u></b>	<b><u>2,018,592.816</u></b>	<b><u>2,602,406.181</u></b>
<b>TOTAL CURRENT EXPENDITURE - A</b>	<b>1,025,264.690</b>	<b>1,253,926.086</b>	<b>1,358,700.816</b>	<b>1,547,477.841</b>
<b>Current Revenue Expenditure</b>	<b>957,734.334</b>	<b>1,199,445.359</b>	<b>1,296,569.025</b>	<b>1,411,221.633</b>
a- Provincial Government	885,106.743	1,115,445.359	1,206,569.025	1,323,221.633
b- Local Governments (DGs,TMAs,UAs)	72,627.591	84,000.000	90,000.000	88,000.000
<b>Current Capital Expenditure</b>	<b>67,530.356</b>	<b>54,480.727</b>	<b>62,131.791</b>	<b>136,256.208</b>
<b>Development Expenditure - B</b>	<b>224,865.872</b>	<b>459,657.706</b>	<b>406,322.000</b>	<b>735,103.340</b>
<b>Total State Trading Expenditure (A/C-II) - C</b>	<b>126,694.777</b>	<b>177,190.000</b>	<b>253,570.000</b>	<b>319,825.000</b>

## ESTIMATES OF EXPENDITURE

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(Rs. in million)

Head of Account		Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>PROVINCIAL CONSOLIDATED FUND</b>					
<b>A- CURRENT REVENUE EXPENDITURE</b>					
<b>01</b>	<b>GENERAL PUBLIC SERVICE</b>				
<b>011</b>	<b>Executive and Legislative Organs, Financial and Fiscal Affairs, External Affairs</b>				
<b>0111</b>	<b>Executive and Legislative Organs</b>				
<b>011101</b>	<b>Parliamentary/Legislative Affairs</b>				
	Provincial Assembly	<b>2,147.688</b>	<b>2,877.592</b>	<b>3,661.430</b>	<b>3,157.402</b>
	<b>Charged</b>	1,661.489	2,141.881	2,802.105	2,396.786
	<b>Voted</b>	486.199	735.711	859.325	760.616
<b>011103</b>	<b>Provincial Executive</b>	<b>2,384.818</b>	<b>3,041.800</b>	<b>3,969.468</b>	<b>3,323.645</b>
	<b>Charged</b>	576.261	610.603	797.606	732.212
	<b>Voted</b>	1,808.557	2,431.197	3,171.862	2,591.433
011104	Administrative Inspection	292.634	472.434	675.613	823.157
011105	District Administration	3,185.518	4,518.431	8,484.542	4,316.030
011108	Local Authority Admn. and Regulation	12,215.391	13,688.393	26,209.825	21,610.591
011109	Provincial Coordination	48.055	97.717	80.167	80.615
011111	Parliamentary / Legislative Affairs	1,538.748	932.196	1,431.148	912.701
<b>0111</b>	<b>Total Executive and Legislative Organs</b>	<b>21,812.852</b>	<b>25,628.563</b>	<b>44,512.193</b>	<b>34,224.141</b>
	<b>Charged</b>	<b>2,237.750</b>	<b>2,752.484</b>	<b>3,599.711</b>	<b>3,128.998</b>
	<b>Voted</b>	<b>19,575.102</b>	<b>22,876.079</b>	<b>40,912.482</b>	<b>31,095.143</b>
<b>0112</b>	<b>Financial and Fiscal Affairs</b>				
011204	Administration of Financial Affairs	2,099.497	5,258.131	3,477.557	6,694.996
<b>011205</b>	<b>Tax Management (Custom, Income Tax, Excise etc.)</b>	<b>9,064.565</b>	<b>13,205.435</b>	<b>12,691.289</b>	<b>14,290.891</b>
	a- Board of Revenue		6,332.292	5,885.725	5,781.702
	b- Sindh Revenue Board		1,345.500	1,357.500	1,614.600
	c- Excise & Taxation Department		5,527.643	5,448.064	6,894.589
	d- Zulfiqarabad Development Authority				
011206	Accounting Services	633.238	954.676	809.672	908.328
011207	Auditing Services	128.515	188.473	162.913	194.085

## ESTIMATES OF EXPENDITURE

[ 21 ]

(Rs. in million)

Head of Account			Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
011402	Interest on Foreign Debt	Charged	6,242.052	7,008.786	14,086.967	19,703.077
	Interest on Foreign Debt Payable to Federal Government		6,242.052	7,008.786	14,086.967	19,703.077
	a- US Aid Local Currency Loans					
	b- International Development Association (IDA)			4,888.872	7,228.820	9,747.089
	b- Asian Development Bank (ADB)			1,966.231	5,510.573	7,915.304
	c- 391 H Loan					
	d- IFAD Loans			2.397	109.463	327.358
	e- IBRD Loans			1.611	1,055.327	1,530.614
	e- French Loans					
	f- OFID			3.529	5.790	7.738
	g- Japanese Loan			146.146	176.994	174.974
	h- IDB					
011502	Interest on Domestic Debt	Charged	18,943.107	22,284.573	34,284.573	29,075.384
	I- Interest on Domestic Debt Payment to Federal Government		8,295.302	4,217.434	4,217.433	3,975.384
	a- Normal- CDLs			7.514	7.513	3.956
	b- CDL (SAP-Tied)			55.683	55.683	34.306
	c- SCARP- CDLs			4,154.237	4,154.237	3,937.122
011501	Interest on Domestic Debt	Charged				
	II- Interest on Domestic Debt (G.P.Fund)		10,647.805	17,967.139	29,967.140	25,000.000
	III- Floating Debt (Treasury Bills, Ways & Means Advance Cash Credit-Accomm. Advance from Commercial Banks)			100.000	100.000	100.000
011210	Pension-Civil		158,250.633	174,229.764	174,429.764	195,269.768
011250	Others		128.173			
0112	<b>Total Financial and Fiscal Affairs</b>		<b>195,489.781</b>	<b>223,129.838</b>	<b>239,942.735</b>	<b>266,136.529</b>
		Charged	<b>25,185.160</b>	<b>29,293.359</b>	<b>48,371.540</b>	<b>48,778.461</b>
		Voted	<b>170,304.621</b>	<b>193,836.479</b>	<b>191,571.195</b>	<b>217,358.068</b>
011	<b>Total Executive and Legislative Organs, Financial and Fiscal Affairs, External Affairs</b>		<b>217,302.633</b>	<b>248,758.401</b>	<b>284,454.928</b>	<b>300,360.670</b>
		Charged	<b>27,422.910</b>	<b>32,045.843</b>	<b>51,971.251</b>	<b>51,907.459</b>
		Voted	<b>189,879.724</b>	<b>216,712.558</b>	<b>232,483.677</b>	<b>248,453.211</b>

## ESTIMATES OF EXPENDITURE

[ 22 ]

(Rs. in million)

Head of Account		Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>014</b>	<b>Transfers</b>				
<b>0141</b>	<b>Transfers (Inter Governmental)</b>				
014102	To District Governments				
014103	To TMAs (Tehsil, Town and Unions)	72,627.591	84,000.000	90,000.000	88,000.000
014103	Others				
014110	Others				
014110	Production Bonus to District Governments				
	<b>Total Transfers (Inter Governmental)</b>	<b>72,627.591</b>	<b>84,000.000</b>	<b>90,000.000</b>	<b>88,000.000</b>
<b>0142</b>	<b>Transfers (Others)</b>				
	a- Devolved Social Services Programme				
	b- Governor/CM Directives				
	b- Others				
014202	Transfers to Non-Financial Institutions				
<b>0142</b>	<b>Total Transfers (Others)</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
014301	Financial Institutions				
<b>014</b>	<b>Total Transfers</b>	<b>72,627.591</b>	<b>84,000.000</b>	<b>90,000.000</b>	<b>88,000.000</b>
<b>015</b>	<b>General Services</b>				
<b>0151</b>	<b>Personnel Services</b>				
015101	Establishment, Services and General Administration	2,282.770	4,524.718	9,142.695	5,661.344
015102	Human Resource Management	213.250	487.885	793.097	824.351
<b>0151</b>	<b>Total Personnel Services</b>	<b>2,496.020</b>	<b>5,012.603</b>	<b>9,935.792</b>	<b>6,485.695</b>
015201	Planning	641.593	1,924.186	1,462.761	1,576.467
015220	Others				
015301	Statistics	237.882	380.660	319.404	385.772
<b>0154</b>	<b>Other General Services</b>				
015402		159.975	150.000	165.000	215.000
015403	Centralized Printing and Publishing	448.328	525.540	487.080	521.755
<b>015</b>	<b>Total General Services</b>	<b>3,983.798</b>	<b>7,992.989</b>	<b>12,370.037</b>	<b>9,184.689</b>
017120					
<b>018</b>	<b>Administration of General Public Services</b>				
018101	Voter Registration/Election	26.414	34.243	41.076	46.812
<b>019</b>	<b>General Public Service not elsewhere Defined</b>				
019101	Administrative Training	245.661	344.531	341.170	342.931
019120	Others (Women Department)- Secretariat	241.616	429.000	416.000	570.000
019120	Others (Women Department)- Directorate				
<b>019</b>	<b>Total General Public Service not elsewhere Defined</b>	<b>487.277</b>	<b>773.531</b>	<b>757.170</b>	<b>912.931</b>
<b>01</b>	<b>Total General Public Service</b>	<b>294,427.714</b>	<b>341,559.164</b>	<b>387,623.211</b>	<b>398,505.102</b>
	<b>Charged</b>	<b>27,422.910</b>	<b>32,045.843</b>	<b>51,971.251</b>	<b>51,907.459</b>
	<b>Voted</b>	<b>267,004.804</b>	<b>309,513.321</b>	<b>335,651.960</b>	<b>346,597.643</b>

## ESTIMATES OF EXPENDITURE

[ 23 ]

(Rs. in million)

Head of Account		Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>02</b>	<b>DEFENCE AFFAIRS AND SERVICES</b>				
<b>0221</b>	<b>Defence Services (Effective)</b>				
022101	Defence Affairs	85.884	148.755	123.021	150.771
	<b>Total Defence Services (Effective)</b>	<b>85.884</b>	<b>148.755</b>	<b>123.021</b>	<b>150.771</b>
<b>03</b>	<b>PUBLIC ORDER AND SAFETY AFFAIRS</b>				
<b>031</b>	<b>Law Courts</b>				
<b>031101</b>	<b>Courts/Justice</b>				
	a-High Courts/Provincial Ombudsman	4,179.942	4,697.960	4,777.000	5,298.000
	b-Sessions Courts	9,991.229	12,239.559	11,204.282	13,194.198
031102	Attorneys/Legal Services	1,269.216	1,670.611	1,566.815	1,704.382
031104	Litigation	1,545.885	1,906.063	1,981.881	2,163.412
021120	Others	325.151	422.092	351.056	411.332
<b>031</b>	<b>Total Law Courts</b>	<b>17,311.423</b>	<b>20,936.285</b>	<b>19,881.034</b>	<b>22,771.324</b>
	<b>Charged</b>	<b>4,179.942</b>	<b>4,697.960</b>	<b>4,777.000</b>	<b>5,298.000</b>
	<b>Voted</b>	<b>13,131.481</b>	<b>16,238.325</b>	<b>15,104.034</b>	<b>17,473.324</b>
<b>032</b>	<b>Police</b>				
032102	Provincial Police	29,339.891	37,129.616	39,104.668	45,974.198
032103	District Police	59,031.303	68,406.075	66,923.056	74,738.001
032106	Frontier Watch and Ward	1,267.242	1,503.623	1,416.853	1,556.229
032108	Economic Crime Investigation	836.080	1,378.710	1,153.616	1,445.642
032110	Narcotics Control Administration	49.790	166.614	88.756	181.214
032111	Training	3,075.137	2,790.381	3,805.220	3,380.762
032112	Police Laboratory				208.860
032113	Other Civil Armed Forces	1,713.152	1,426.115	1,515.340	1,609.080
032150	Others	3,948.009	5,948.204	6,210.887	6,358.432
<b>032</b>	<b>Total Police</b>	<b>99,260.604</b>	<b>118,749.338</b>	<b>120,218.396</b>	<b>135,452.418</b>
<b>033</b>	<b>Civil Defense and Related Affairs</b>				
033101	Administration				
033012	Operations	12.006	16.096	12.473	15.141
<b>034</b>	<b>Prison Administration and Operation</b>				
034101	Jails and Convict Settlement	4,118.697	5,291.728	5,120.619	7,272.929
034120	Others(Other Places of Detention & Correction)	185.997	259.510	231.217	271.724
<b>036</b>	<b>Administration of Public Order</b>				
036101	Secretariat/Administration	1,653.959	2,938.485	2,573.261	3,068.298
01402	Home Department				
01106	Justice Division Law Department				
<b>036</b>	<b>Total Administration of Public Order</b>	<b>1,653.959</b>	<b>2,938.485</b>	<b>2,573.261</b>	<b>3,068.298</b>
<b>03</b>	<b>Total Public Order and Safety Affairs</b>	<b>122,628.570</b>	<b>148,340.197</b>	<b>148,160.021</b>	<b>169,002.605</b>
	<b>Charged</b>	<b>4,179.942</b>	<b>4,697.960</b>	<b>4,777.000</b>	<b>5,298.000</b>
	<b>Voted</b>	<b>118,448.628</b>	<b>143,642.237</b>	<b>143,383.021</b>	<b>163,704.605</b>

## ESTIMATES OF EXPENDITURE

[ 24 ]

(Rs. in million)

Head of Account	Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>04 ECONOMIC AFFAIRS</b>				
<b>041 General Eco., Commercial and Labour Affairs</b>				
041102 Anthorp. Archaeological & Other	152.177	231.597	246.942	1,615.533
0413 General Labour Affairs				
041302 Employment Exchange	149.188	172.068	175.479	203.658
041303 Manpower and Vocational Training	608.938	788.599	678.205	706.242
041304 Regulation of Man-Management	270.026	355.630	324.049	365.440
041308 Wage Regulation	14.965	19.788	16.742	18.788
041309 Labour Welfare Measures	29.703	52.232	39.574	48.011
041310 Administration	70.173	594.418	106.503	610.091
<b>0414 State Trading</b>				
041401 Food (Wheat)	1,186.174	1,774.067	1,341.618	1,893.810
<b>041 Total General Economic, Commercial and Labour Affairs</b>	<b>2,481.345</b>	<b>3,988.399</b>	<b>2,929.112</b>	<b>5,461.573</b>
<b>042 Agri., Food Irrigation, Forestry and Fishing</b>				
<b>0421 Agriculture</b>				
042101 Administration/Land Commission	897.792	6,472.435	11,490.208	6,714.689
042102 Land Management (Land Record and Colonization)	2,148.760	5,625.281	4,003.562	3,197.346
042103 Agricultural Research and Extension Services	7,460.775	10,203.486	12,449.885	12,104.228
042104 Plants Protection and Locust Control	1,093.353	1,318.812	1,320.460	1,533.116
042106 Animal Husbandry	5,051.069	5,493.054	5,680.121	7,502.308
042107 Cooperation	367.771	486.754	464.588	519.662
042602 Subsidies				
042113 Information and Statistics	384.418	458.613	520.510	584.772
042150 Other Services(Sugar Cane Cess Payment)	77.248	418.750	273.000	420.000
<b>0421 Total Agriculture</b>	<b>17,481.186</b>	<b>30,477.185</b>	<b>36,202.334</b>	<b>32,576.121</b>
<b>0422 Irrigation</b>				
042201 Administration	170.790	896.058	6,019.078	882.929
042202 Irrigation Dams	274.150	263.723	582.936	271.723
042203 Canal Irrigation	12,449.651	13,173.074	20,200.844	13,934.604
042204 Tubewells	2,952.170	3,233.758	4,221.086	3,801.384
042205 Equipment Machinery Workshops	777.642	1,106.196	909.245	1,097.437
042206 Irrigation, Research and Design	168.760	203.687	201.262	201.122
042250 Others (Grant-in-aid to SIDA)	113.679	596.763	125.482	613.910
<b>0422 Total Irrigation</b>	<b>16,906.842</b>	<b>19,473.259</b>	<b>32,259.934</b>	<b>20,803.108</b>
<b>0423 Land Reclamation</b>				
042301 Administration	149.999	150.000	209.000	200.000
042302 Water Logging and Salinity Control	4,130.366	4,467.995	6,317.874	4,700.136
<b>0423 Total Land Reclamation</b>	<b>4,280.365</b>	<b>4,617.995</b>	<b>6,526.874</b>	<b>4,900.136</b>
0424 Forestry				
042401 Preservation of Wildlife and Control of Hunting	432.859	582.367	544.125	628.534
042402 Forestry	1,432.826	1,697.008	1,727.824	2,036.347
042501 Administration	739.588	807.117	767.855	814.859
042601 Administration	455.362	463.611	442.002	326.746
042602 Subsidy	23,324.210	26,324.210	55,349.210	70,000.000
043101 Administration	493.499	406.435	816.741	432.238
043102 Coal and Other Solid Minerals	71.161	90.088	91.713	106.406
043202 Petroleum and Natural Gas	338.633	16.807	21.701	18.350
043401 Administration	24.951	40.440	24.303	32.429
043701 Administration (Fuel and Energy)	28,669.644	29,822.095	45,649.685	47,374.261
433820 Others (Petroleum & N.Gas)	40.005	45.273	40.988	37.737
<b>042 Total Agri., Food, Irrig., Forestry and Fishing</b>	<b>94,691.130</b>	<b>114,863.890</b>	<b>180,465.288</b>	<b>180,087.271</b>
<b>044 Mining and Manufacturing</b>				
<b>0441 Manufacturing</b>				
044120 Others	299.997	400.000	815.000	460.000
<b>0442 Mining</b>				
044202 Inspections	133.535	159.401	127.630	150.030
044203 Administration	114.208	126.100	132.660	153.111
044201 Mining of M.M. Resources other than Mineral				
044301 Administration	240.502	293.749	290.233	824.693

## ESTIMATES OF EXPENDITURE

[ 25 ]

(Rs. in million)

<b>Head of Account</b>		<b>Accounts 2021-22</b>	<b>Budget Estimate 2022-23</b>	<b>Revised Estimate 2022-23</b>	<b>Budget Estimate 2023-24</b>
044	Total Mining and Manufacturing	788.241	979.250	1,365.522	1,587.834

## ESTIMATES OF EXPENDITURE

[ 26 ]

(Rs. in million)

Head of Account		Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>045</b>	<b>Construction and Transport</b>				
	<b>0451 Administration (Works)</b>				
	045101 Administration	7,359.016	5,940.766	7,345.190	18,142.763
<b>0452</b>	<b>Road Transport</b>				
	045201 Administration	115.549	199.278	144.180	210.381
	045202 Highways, Roads and Bridges	8,713.680	8,749.818	10,236.688	9,294.151
	045203 Road Transport	256.212	387.371	352.741	762.666
	045205 Grants Loans Subsidies for con				
<b>0457</b>	<b>Construction</b>				
	045701 Administration	119.534	160.519	133.479	168.733
	045702 Buildings and Structures	<b>9,193.113</b>	<b>14,475.387</b>	<b>12,596.754</b>	<b>15,495.221</b>
		<b>Charged</b>	247.674	462.145	489.531
		<b>Voted</b>	9,193.113	14,013.242	15,005.690
<b>045</b>	<b>Total Construction and Transport</b>	<b>26,004.778</b>	<b>29,913.139</b>	<b>30,809.032</b>	<b>44,073.915</b>
		<b>Charged</b>	<b>247.674</b>	<b>462.145</b>	<b>489.531</b>
		<b>Voted</b>	<b>25,757.104</b>	<b>29,450.994</b>	<b>43,584.383</b>
<b>047</b>	<b>Other Industries</b>				
	<b>0471 Distributive Trades, Storage and Warehouses</b>				
	047101 Weights and Measures	393.618	492.506	623.169	598.348
	047102 Price Control	20.090	51.325	53.894	51.946
	047202 Tourism	14.042	51.178	28.656	54.043
	047203 Multipurpose Development Project	1,032.817	4,337.868	4,395.274	4,371.824
	048102 R&D Agriculture Forestry Fisheries	126.531	172.457	170.004	186.561
<b>04</b>	<b>Total Economic Affairs</b>	<b>125,552.591</b>	<b>154,850.012</b>	<b>220,839.951</b>	<b>236,473.314</b>
		<b>Charged</b>	<b>247.674</b>	<b>462.145</b>	<b>489.531</b>
		<b>Voted</b>	<b>125,304.917</b>	<b>154,387.867</b>	<b>220,377.806</b>
<b>05</b>	<b>ENVIRONMENT PROTECTION</b>				
	052102 Rural		383.800	71.800	486.880
	053 Pollution Abatement				
	053101 Environment Protection	307.661	716.670	656.017	763.125
	055 Administration of Environment Protection				
	055101 Administration	146.217	295.077	199.506	279.586
<b>05</b>	<b>Total Environment Protection</b>	<b>453.878</b>	<b>1,395.547</b>	<b>927.323</b>	<b>1,529.591</b>
<b>06</b>	<b>HOUSING AND COMMUNITY AMENITIES</b>				
	<b>061 Housing Development</b>				
	061101 Administration	324.022	409.196	417.016	433.690
	061102 Low Cost Housing				
	061103 Other Housing Facilities	530.963	2,146.651	586.491	2,166.486
	062101 Administration				
	<b>062 Community Development</b>				
	<b>0621 Urban Development</b>				
	062102 Planning and Community Services	255.168	439.886	274.251	426.047
	062103 Urban Planning				
	062101 Administration Director of Town Planning				
	<b>0622 Rural Development</b>				
	062201 Rural Planning	383.834	726.202	475.540	764.601
	062202 Rural Works Programme				
	062203 Integrated Rural Development Programme				
	062205 Poverty Alleviation Program	25.045	42.795	33.692	50.475
	062206 Administration	74.735	124.336	250.500	128.646
	062220	7.184	13.821	7.735	15.195
	<b>0631 Water Supply</b>				
	063101 Administration	75.304	216.847	212.967	229.998
	063102 Works(Construction) and Operation	6,190.667	7,570.002	7,196.066	7,063.066
	063120 Others	11.219	31.686	18.215	31.511
<b>06</b>	<b>Total Housing and Community Amenities</b>	<b>7,878.140</b>	<b>11,721.422</b>	<b>9,472.473</b>	<b>11,309.715</b>

## ESTIMATES OF EXPENDITURE

[ 27 ]

(Rs. in million)

Head of Account	Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>07 HEALTH</b>				
<b>071 Medical Products, Appliances and Equipments</b>				
071101 Therapeutic Appliances & Equipment	30.954	34.516	31.805	33.793
071102 Drug Control	155.073	196.943	154.747	176.566
<b>072 Outpatient Services</b>				
<b>0722 Specialized Medical Services</b>				
072101 General Medical Services	141.989	166.820	138.776	178.771
072201 Specialized Medical Services	4,086.583	4,912.774	4,821.934	5,212.120
<b>073 Hospital Services</b>				
0731 General Hospital Services	108,609.229	119,218.950	126,033.957	133,729.561
073201 Special Hospital Services	491.027	562.449	562.178	535.071
073301 Mother and Child Health	546.024	953.052	878.437	1,071.717
73401 Nursing and convalescent Home	13,886.301	14,526.867	11,382.211	10,498.524
<b>073 Total Hospital Services</b>	<b>127,947.181</b>	<b>140,572.371</b>	<b>144,004.044</b>	<b>151,436.123</b>
<b>074 Public Health Services</b>				
074101 Anti Malaria	1,065.144	1,150.309	1,370.360	976.805
074102 Nutrition and other hygiene	4,996.890	5,478.258	5,475.242	5,483.581
074103 Anti-tuberculosis	980.285	1,287.913	1,177.150	2,123.032
074104 Chemical Examiner and Laboratories	142.925	198.456	171.559	182.372
074105 EPI (Extended Programme of Immunization)	4,573.844	4,059.114	4,411.457	4,945.640
074120 Others (Others Health Facilities and Preventive Measures)	1,502.194	1,687.649	1,490.849	1,339.466
<b>074 Total Public Health Services</b>	<b>13,261.282</b>	<b>13,861.699</b>	<b>14,096.616</b>	<b>15,050.896</b>
<b>075 Other</b>				
075102 Other				
<b>076 Health Administration</b>				
076101 Administration	31,315.298	44,515.304	46,286.496	50,557.393
076101 Administration (PHS)				
<b>07 Total Health</b>	<b>172,523.761</b>	<b>198,949.374</b>	<b>204,387.157</b>	<b>217,044.412</b>
<b>08 RECREATIONAL, CULTURE AND RELIGION</b>				
<b>0811 Recreational and Sporting Services</b>				
081102 Youth Affairs	193.493	304.127	240.646	321.111
081104 Grants to Sports Organizations	343.522	560.000	754.974	560.000
081105 Administration	400.939	874.952	878.881	881.531
081120 Others	39.036	63.289	56.652	63.466
<b>0821 Cultural Services</b>				
082103 Community Centers	41.053	55.953	55.614	61.499
082104 Administration	1,967.183	1,841.794	1,845.164	1,457.551
082105 Promotion of Cultural Activities	608.987	1,203.749	2,338.112	2,576.213
082101 Holding of Fairs and Shows				
082102 National Celebrations				
<b>0811 Total Recreational and Sporting Services</b>	<b>3,594.214</b>	<b>4,903.864</b>	<b>6,170.043</b>	<b>5,921.371</b>
<b>0831 Broadcasting and Publishing</b>				
083104 Public Relations	463.356	716.346	797.908	941.484
086101 Administration				
<b>0831 Total Broadcasting and Publishing</b>	<b>463.356</b>	<b>716.346</b>	<b>797.908</b>	<b>941.484</b>

## ESTIMATES OF EXPENDITURE

[ 28 ]

(Rs. in million)

Head of Account		Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>0841</b>	<b>Religious Affairs</b>				
084101	Administration	57.309	395.189	267.514	438.011
084103	Auqaf	486.022	600.645	526.790	611.669
084104	Minority Affairs	1,041.985	1,116.075	1,225.172	1,130.726
<b>0841</b>	<b>Total Religious Affairs</b>	<b>1,585.316</b>	<b>2,111.909</b>	<b>2,019.475</b>	<b>2,180.406</b>
086101	Administration	6,269.107	8,386.654	11,393.092	8,534.516
086201	Administration	252.171	802.888	361.081	1,243.212
<b>08</b>	<b>Total Recreational, Culture and Religion</b>	<b>12,164.165</b>	<b>16,921.661</b>	<b>20,741.599</b>	<b>18,820.989</b>
<b>09</b>	<b>EDUCATION AFFAIRS AND SERVICES</b>				
<b>0911</b>	<b>Pre-Primary and Primary Education Affairs and Services</b>				
091101	Pre-Primary				
091102	Primary	68,305.833	92,736.271	74,497.082	101,288.148
091103	Administration	851.619	1,913.561	1,841.400	2,572.499
<b>0921</b>	<b>Secondary Education Affairs and Services</b>				
092101	Secondary Education	71,435.610	93,341.116	84,404.787	108,545.034
092102	Administration	4,845.773	3,262.581	3,027.921	2,928.477
092120	Others	250.996	604.482	362.967	446.870
<b>0931</b>	<b>Tertiary Education Affairs and Services</b>				
093101	General Universities/Colleges/Institutes	16,120.618	21,723.309	18,337.080	21,889.451
093102	Professional/Technical Universities/Colleges/Institutes	9,982.065	12,992.657	14,012.323	16,319.408
093103	Administration	14,189.076	23,881.213	26,030.581	32,213.394
093120	Others	1,117.121	139.750	169.727	166.599
<b>0931</b>	<b>Total Tertiary Education Affairs and Services</b>	<b>41,408.881</b>	<b>58,736.929</b>	<b>58,549.711</b>	<b>70,588.851</b>
094104	School for Handicapped /Retarded Persons	2,063.123	2,568.266	2,234.264	2,555.604
<b>0951</b>	<b>Subsidiary Services to Education</b>				
095101	Archives Library and Museums	878.166	1,809.649	2,138.357	1,821.614
095102	Student's Hostels	16.997	27.391	21.852	22.969
<b>0951</b>	<b>Total Subsidiary Services to Education</b>	<b>2,958.286</b>	<b>4,405.306</b>	<b>4,394.473</b>	<b>4,400.187</b>
<b>0961</b>	<b>Administration</b>				
096101	Secretariat/Policy/Curriculum	7,130.772	25,561.824	21,191.293	31,420.816
096102	Sindh Education Reform Program (SERP)	14,922.798	16,297.412	17,085.405	19,547.097
0971	Education Affairs, Services				
097120	Education Affairs, Services				
<b>09</b>	<b>Total Education</b>	<b>212,110.569</b>	<b>296,859.482</b>	<b>265,355.037</b>	<b>341,737.978</b>
<b>10</b>	<b>SOCIAL PROTECTION</b>				
<b>1071</b>	<b>Administration</b>				
101101	Old Age Benefits	12.127	22.737	14.674	21.426
104101	Shelter for the Homeless (Daar ul Aman)	90.701	157.550	131.687	159.694
107101	Relief Measures	1,822.883	2,587.227	28,212.684	2,480.692
107102	Rehabilitation and resettlement	4.874	6.731	6.042	8.447
107104	Administration	1,086.023	2,545.989	2,492.976	2,886.145
107120	Others	239.828	489.790	416.285	549.985
108101	Social Welfare Measures	1,444.168	16,738.544	1,439.634	3,633.506
108103	Population Welfare Measures	5,042.344	5,948.451	5,959.511	6,501.929
108104	Zakat and Ushr	251.998	351.481	388.759	556.103
<b>10</b>	<b>Total Social Protection</b>	<b>9,994.947</b>	<b>28,848.500</b>	<b>39,062.252</b>	<b>16,797.927</b>
	<b>Total Current Revenue Expenditure (A)</b>	<b>957,734.334</b>	<b>1,199,445.359</b>	<b>1,296,569.025</b>	<b>1,411,221.633</b>
	Charged	<b>31,850.526</b>	<b>37,205.948</b>	<b>57,210.396</b>	<b>57,694.990</b>
	Voted	<b>925,883.808</b>	<b>1,162,239.411</b>	<b>1,239,358.629</b>	<b>1,353,526.643</b>
	<b>Net Revenue Account</b>	<b>263,089.902</b>	<b>244,688.839</b>	<b>164,803.899</b>	<b>470,739.740</b>

## ESTIMATES OF EXPENDITURE

[ 28 ]

		(Rs. in million)			
Head of Account	Accounts	Budget Estimate 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>C- CURRENT CAPITAL EXPENDITURE</b>					
<b>011</b>	<b>Financial and Fiscal Affairs</b>				
	<b>011404 Foreign Debt Management</b>	<b>24,791.262</b>	<b>27,812.964</b>	<b>37,576.528</b>	<b>45,195.721</b>
	a- US Aid Local Currency Loans (G Loans)				
	b- International Development Association (IDA)		15,918.834	21,799.909	26,917.647
	b- Asian Development Bank (ADB)		10,021.365	13,852.367	15,777.740
	c- 391 H Loan				
	d- IFAD Loans		30.921	41.560	49.872
	e- IBRD Loans		57.288	77.000	92.400
	e- Accelerate Adjustment of Foreign Loans				
	f- P-899		0.000		
	g- Japanese Loan		1,284.556	1,555.692	1,858.062
	h-IDB Loans				
	i- Accelerated Debt Retirement (Foreign)		500.000	250.000	500.000
	<b>011505 Domestic Debt Management</b>	<b>5,075.094</b>	<b>3,067.763</b>	<b>3,055.263</b>	<b>2,860.487</b>
	a- Normal- CDLs		196.383	196.383	217.750
	b- SCARP- CDLs		2,746.380	2,746.380	2,517.737
	c- Provision for Accelerated Debt Retirement of CDL.		25.000	12.500	25.000
	c- Floating Debt (Treasury Bills, Ways & Means Advance Cash Credit-Accomm. Advance from Commercial Banks		100.000	100.000	100.000
<b>011</b>	<b>Total Financial and Fiscal Affairs- Charged</b>	<b>29,866.356</b>	<b>30,880.727</b>	<b>40,631.791</b>	<b>48,056.208</b>
<b>014</b>	<b>Transfers</b>				
	014202 Transfer to Non-Financial Institutions		0.000	0.000	0.000
	014203 Government Servants				
	014 Government Investment (NES)	37,664.000	23,600.000	21,500.000	88,200.000
	<b>014 Total Transfers- Voted</b>	<b>37,664.000</b>	<b>23,600.000</b>	<b>21,500.000</b>	<b>88,200.000</b>
	<b>Total Current Capital Expenditure(Non-Food)</b>	<b>67,530.356</b>	<b>54,480.727</b>	<b>62,131.791</b>	<b>136,256.208</b>

## ESTIMATES OF EXPENDITURE

[ 29 ]

		(Rs. in million)			
Head of Account	Accounts	Budget Estimate 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
041	General Economic, Commercial And Labour Affairs				
0414	State Trading				
	Account No.II				
041401	Food (Wheat)	61,054.777	100,600.000	176,980.000	174,875.000
	Charged		18,650.000	18,650.000	29,925.000
		61,054.777	81,950.000	158,330.000	144,950.000
	Deduct Receipts and Recoveries				
041401	Total Net Food (Wheat)	61,054.777	100,600.000	176,980.000	174,875.000
	Repayment of Principal- Domestic Debt (Charged)	65,640.000	76,590.000	76,590.000	144,950.000
	Total State Trading Expenditures (Account No.II)	126,694.777	177,190.000	253,570.000	319,825.000
	Net State Trading	21,058.739	234.210	(76,145.790)	33,175.000

**DEVELOPMENT BUDGET BY OBJECT**

<b>Object</b>	<b>Description</b>	<b>Accounts 2021-22</b>	<b>Budget Estimate 2022-23</b>	<b>Revised Estimate 2022-23</b>	<b>Budget Estimate 2023-24</b>
A01	Employees Related Expenses.	1,932.991	-	3,492.824	
A02	Project Pre-investment Analysis	116.660	-	210.799	
A03	Operating Expenses	11,900.447	53,860.274	21,503.546	49,084.901
A04	Employees' Retirement Benefits	3.415	-	6.171	
A05	Grants subsidies and Write off Loans	-	-	-	
A06	Transfers	3.633	-	6.565	
A09	Physical Assets	8,817.848	-	15,933.434	
A12	Civil works	199,099.778	405,797.432	359,763.886	686,018.439
A13	Repairs and Maintenance	2,991.099	-	5,404.775	
<b>Total</b>	<b>Development Budget</b>	<b>224,865.873</b>	<b>459,657.706</b>	<b>406,322.000</b>	<b>735,103.340</b>

## ESTIMATES OF DEVELOPMENT EXPENDITURE

		(Rs. in million)			
Disbursements	Accounts	Budget Estimate	Revised Estimate	Budget Estimate	Budget Estimate
		2021-22	2022-23	2022-23	2023-24
<b>DEVELOPMENT EXPENDITURE</b>					
01	General Public Service	25,930.385	59,686.450	50,400.014	88,463.084
03	Public Order and Safety Affairs	2,742.556	11,019.973	4,875.455	12,866.000
04	Economic Affairs	52,722.870	175,948.871	119,904.863	266,476.801
05	Environment Protection	88.842	1,200.000	141.043	0.000
06	Housing and Community Amenities	10,878.999	26,716.618	15,797.573	65,288.263
07	Health	9,597.233	26,964.430	13,016.538	44,435.359
08	Recreational, Culture and Religion	4,841.105	7,363.150	4,152.727	8,296.149
09	Education Affairs and Services	12,797.005	37,974.811	18,821.476	23,176.277
10	Social Protection (including District ADP)	105,266.878	112,783.403	179,212.311	226,101.407
<b>Total Development Capital Expenditure</b>		<b>224,865.872</b>	<b>459,657.706</b>	<b>406,322.000</b>	<b>735,103.340</b>

\* Includes Federal Grants.

## ESTIMATES OF DEVELOPMENT EXPENDITURE

[ 32 ]

(Rs. in million)

<b>Disbursements</b>	<b>Accounts 2021-22</b>	<b>Budget Estimate 2022-23</b>	<b>Revised Estimate 2022-23</b>	<b>Budget Estimate 2023-24</b>
<b>DEVELOPMENT EXPENDITURE</b>				
<b>01 GENERAL PUBLIC SERVICE</b>				
<b>011 Executive and Legislative Organs</b>				
011108	Local Authority Admin & Regulation			
011101	Parliamentary / Legislative Admin & Regulation	299.985	345.000	345.000
011103	Provincial Executive	1,926.102	3,571.000	6,735.922
011205	Tax Management (Customs, I Tax Excise)	151.792	154.200	37.672
011250	Others	241.949	1,325.000	684.620
<b>011</b>	<b>Total Executive and Legislative Organs</b>	<b>2,619.828</b>	<b>5,395.200</b>	<b>7,803.214</b>
<b>014 Transfers</b>				
<b>0141 Transfers (Inter Governmental)</b>				
014103	Financial Institutions	151.651	287.000	158.695
<b>0141</b>	<b>Total Transfers (Inter Governmental)</b>	<b>151.651</b>	<b>287.000</b>	<b>158.695</b>
<b>015 General Services</b>				
015102	Human Resource Management			
<b>0152 Planning Services</b>				
051201	Planning	23,024.384	53,803.000	42,261.655
015202	Population Planning Administration			57,329.540
015220	Others			
<b>0153 Statistics</b>				
015301	Statistics			
	STEVTA			
<b>0154 Other General Services</b>				
015406	Information Technology			
<b>015</b>	<b>Total General Services</b>	<b>23,024.384</b>	<b>53,803.000</b>	<b>42,261.655</b>
<b>019 General Public Service not elsewhere Defined</b>				
019101	Administrative training	134.522	201.250	176.450
019120	Others (Women Development)			258.600
<b>019</b>	<b>Total General Public Services not elsewhere Defined</b>	<b>134.522</b>	<b>201.250</b>	<b>176.450</b>
<b>01</b>	<b>Total General Public Service</b>	<b>25,930.385</b>	<b>59,686.450</b>	<b>50,400.014</b>
				<b>88,463.084</b>

## ESTIMATES OF DEVELOPMENT EXPENDITURE

[ 33 ]

		(Rs. in million)			
Disbursements	Accounts	Budget Estimate 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>03</b>	<b>PUBLIC ORDER AND SAFETY AFFAIRS</b>				
<b>031</b>	<b>Law Courts</b>				
031101	Courts/Justice	7.962	57.500	15.468	69.000
032	Police				
<b>034</b>	<b>Prison Administration and Operation</b>				
034101	Jails and Convict Settlement				
036101	Secretariat	2,734.593	10,962.473	4,859.987	12,797.000
<b>03</b>	<b>Total Public Order and Safety Affairs</b>	<b>2,742.556</b>	<b>11,019.973</b>	<b>4,875.455</b>	<b>12,866.000</b>
<b>04</b>	<b>ECONOMIC AFFAIRS</b>				
<b>041</b>	<b>General Economic, Commercial and Labour Affairs</b>				
0413	General Labour Affairs	131.777	230.000	57.995	276.000
<b>041</b>	<b>Total General Economic, Commercial and Labour Affairs</b>	<b>131.777</b>	<b>230.000</b>	<b>57.995</b>	<b>276.000</b>
<b>042</b>	<b>Agriculture, Food Irrigation, Forestry and Fishing</b>				
<b>0421</b>	<b>Agriculture</b>				
042101	Administration / Land Commission			0.000	0.000
042103	Agriculture Research and Extension Services	3,599.504	12,071.760	32,015.956	20,154.271
042104	Plant Protection and Locust Control				
042106	Animal Husbandry	7,227.745	100.000	0.000	20.400
042107	Cooperation		17.000	0.000	36,473.200
<b>0421</b>	<b>Total Agriculture</b>	<b>10,827.249</b>	<b>12,188.760</b>	<b>32,015.956</b>	<b>56,647.871</b>
<b>0422</b>	<b>Irrigation</b>	<b>32,506.595</b>	<b>47,158.310</b>	<b>69,672.968</b>	<b>67,732.014</b>
042201	Administration				
042204	Tubewells				
042203	Canal Irrigation				
042206	Irrigation, Research and Design	30,532.790	38,158.310	42,064.553	28,461.070
042250	Others	1,973.805	9,000.000	27,608.415	39,270.944
<b>0423</b>	<b>Land Reclamation</b>				
042302	Water Logging and Salinity Control				
<b>0424</b>	<b>Forestry</b>				
042401	Preservation of Wildlife and Control of Hunting	3,088.698	1,892.270	2,349.324	292.800
042450	Others(Coastal Development Authority)				
<b>0424</b>	<b>Total Forestry</b>	<b>3,088.698</b>	<b>1,892.270</b>	<b>2,349.324</b>	<b>292.800</b>
<b>0425</b>	<b>Fishing</b>				
0425	Fishing	432.715	1,801.000	1,206.561	3,533.330
0426	Food				
042601	Administration	133.208	345.000	33.528	4,002.560
043	Fuel and Energy				
<b>042</b>	<b>Total Agriculture, Food, Irrigation, Forestry and Fishing</b>	<b>46,988.465</b>	<b>63,385.340</b>	<b>105,278.337</b>	<b>132,208.575</b>

## ESTIMATES OF DEVELOPMENT EXPENDITURE

[ 34 ]

		(Rs. in million)			
Disbursements	Accounts	Budget	Revised	Budget	
	2021-22	Estimate	Estimate	Estimate	Estimate
		2022-23	2022-23	2023-24	
<b>044</b>	<b>Mining and Manufacturing</b>				
<b>0441</b>	<b>Manufacturing</b>				
044101	Support for Industrial Development				
044120	Others	1,438.167	2,033.000	758.576	8,400.000
<b>0442</b>	<b>Mining</b>				
044201	Mining of Mineral Resources o/t Mineral Fuel				
044203	Administration		85.000	0.000	71,946.383
<b>043</b>	<b>Fuel and Energy</b>				
043201	Administration				
043502	Electricity Hydal				
44105	Administration				
043820	Others	1,233.385	2,974.500	1,111.093	102.000
<b>044</b>	<b>Total Mining and Manufacturing</b>	<b>2,671.552</b>	<b>5,092.500</b>	<b>1,869.669</b>	<b>80,448.383</b>
<b>045</b>	<b>Construction and Transport</b>				
<b>0451</b>	<b>Administration</b>				
045101	Administration	1,335.254	16,561.000	8,198.840	53,202.200
<b>0452</b>	<b>Road Transport</b>				
<b>045202</b>	Highways Road Birdges	36.856		26.500	341.643
045203	Road Transport	1,508.965	8,204.000	3,063.179	0.000
045204	Road Transport (Rural Roads)				
045220	Others				
047202	Tourism				
<b>0457</b>	<b>Construction (Works)</b>				
045702	Buildings and Structures	50.000	82,476.031	1,410.343	0.000
	<b>A- Government Offices &amp; Buildings</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
	<b>B- Government Servants Housing</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
	viii. Governor Secretariat				
	ix. Police				
<b>045</b>	<b>Total Construction and Transport</b>	<b>2,931.075</b>	<b>107,241.031</b>	<b>12,698.862</b>	<b>53,543.843</b>
<b>04</b>	<b>Total Economic Services</b>	<b>52,722.870</b>	<b>175,948.871</b>	<b>119,904.863</b>	<b>266,476.801</b>
<b>05</b>	<b>ENVIRONMENT PROTECTION</b>				
052	Waste Water Management				
055	Administration of Environment Protection/K. Aba	88.842	1,200.000	141.043	0.000
<b>05</b>	<b>Total Environment Protection</b>	<b>88.842</b>	<b>1,200.000</b>	<b>141.043</b>	<b>0.000</b>

## ESTIMATES OF DEVELOPMENT EXPENDITURE

[ 35 ]

(Rs. in million)

Disbursements	Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>06 HOUSING AND COMMUNITY AMENITIES</b>				
<b>061 Housing Development</b>				
<b>061101 Administration</b>	13.990	57.500	42.660	69.000
<b>62102 Urban Development</b>	788.505	3,183.180	1,574.300	18,318.000
<b>062201 Rural Development</b>	691.022	2,009.656	335.299	21,901.263
062202 Rural Works Programme				25,000.000
062202 Rural Works Programme (Support Programme)				
<b>0631 Water Supply</b>				
063101 Administration				
063102 Works (Construction) and Operations/Local Govts.	9,385.482	21,466.282	13,845.314	0.000
<b>06 Total Housing and Community Amenities</b>	<b>10,878.999</b>	<b>26,716.618</b>	<b>15,797.573</b>	<b>65,288.263</b>
<b>073 Hospital Services</b>				
073101 General Hospital Services	269.098	3,554.250	6,821.047	21,937.830
<b>074 Public Health Services</b>				
074107 Population Planning				
074120 Others (Other Health Facilities and Preventive Measures)				
<b>075 Research and Development Health</b>				
PHC Administration/Training				
076101 Administration	9,328.135	23,410.180	6,195.491	22,497.529
<b>07 Total Health</b>	<b>9,597.233</b>	<b>26,964.430</b>	<b>13,016.538</b>	<b>44,435.359</b>
<b>08 RECREATIONAL, CULTURE AND RELIGION</b>				
<b>0821 Cultural Services</b>				
<b>081102 Youth Affairs</b>				
<b>081105 Administration</b>				
081120 Others	2,159.478	2,801.400	1,545.813	2,972.500
<b>082104 Administration</b>	1,563.873	2,001.000	1,589.443	2,854.874
082105 Promotion of Cultural Activities				
082120 others				
<b>0811 Total Recreational and Sporting Services</b>	<b>3,723.351</b>	<b>4,802.400</b>	<b>3,135.256</b>	<b>5,827.374</b>
<b>0831 Broadcasting and Publishing</b>				
083101 Grants for Broadcasting and Publishing				
083120 Others				
<b>0831 Total Broadcasting and Publishing</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
08401 Administration				
084101 Minority Affairs	364.480	500.250	365.607	460.200
084104 Minority Affairs	431.478	1,000.500	516.957	1,035.625
08601 Administration	74.929	205.000	5.935	231.300
086201 Information Technology Promotion	246.867	855.000	128.972	741.650
<b>08 Total Recreational, Culture and Religion</b>	<b>4,841.105</b>	<b>7,363.150</b>	<b>4,152.727</b>	<b>8,296.149</b>

## ESTIMATES OF DEVELOPMENT EXPENDITURE

[ 36 ]

(Rs. in million)

<b>Disbursements</b>		<b>Accounts 2021-22</b>	<b>Budget Estimate 2022-23</b>	<b>Revised Estimate 2022-23</b>	<b>Budget Estimate 2023-24</b>
<b>09</b>	<b>EDUCATION AFFAIRS AND SERVICES</b>				
	091101 Pre Primary				
<b>0921</b>	<b>Secondary Education Affairs and Services</b>				
	091102 Primary				
	092101 Secondary Education				
	092102 Administration				
	093101 General Universities/Colleges/Institutes	2,602.970	6,239.180	3,155.767	6,518.000
	093102 Professional/Technical Universities/Colleges/Insti	227.743		417.224	0.000
	093103 Administration				
	093120 Others	<b>1,697.710</b>	<b>8,526.046</b>	<b>1,757.735</b>	<b>6,710.000</b>
	a- Teacher Education				
	b- Education Foundation				
	c- Special Education				
	d- Elementary Education				
	e- Miscellaneous				
	094101 School for Hadicaped Retard Persons				
	094120 Others			5,098.802	0.000
<b>0961</b>	<b>Administration</b>	4,692.333			
	096101 Secretariat/Policy/Curriculum	3,576.248	23,209.585	8,391.948	9,948.277
	<b>09 Total Education Affairs and Services</b>	<b>12,797.005</b>	<b>37,974.811</b>	<b>18,821.476</b>	<b>23,176.277</b>
<b>10</b>	<b>SOCIAL PROTECTION</b>				
<b>1071</b>	<b>Administration</b>				
	107101 Relief Measures				
	107104 Administration	450.390	1,300.000	296.506	20,758.364
	107106 Draught Emergency Relief Assistance				
	108101 Social Welfare Measures	104,486.299	111,133.203	178,864.116	61,360.040
	108103 Population Welfare Measures	330.189	350.200	51.689	143,983.003
	108104 Zakat and Usher				
<b>2</b>	Special Packages (Various)				
<b>25</b>	District Programme				
<b>10</b>	<b>Total Social Protection</b>	<b>105,266.878</b>	<b>112,783.403</b>	<b>179,212.311</b>	<b>226,101.407</b>
	<b>Total Development Expenditure including District Programme</b>	<b>224,865.872</b>	<b>459,657.706</b>	<b>406,322.000</b>	<b>735,103.340</b>

\* Includes Federal Grants.

## ESTIMATES OF DEVELOPMENT EXPENDITURE

[ 37 ]

(Rs. in million)

<b>Disbursements</b>		<b>Accounts 2021-22</b>	<b>Budget Estimate 2022-23</b>	<b>Revised Estimate 2022-23</b>	<b>Budget Estimate 2023-24</b>
01	General Public Service	25,930.385	59,686.450	50,400.014	88,463.084
03	Public Order and Safety Affairs	2,742.556	11,019.973	4,875.455	12,866.000
04	Economic Affairs	52,722.870	175,948.871	119,904.863	266,476.801
05	Environment Protection	88.842	1,200.000	141.043	0.000
06	Housing and Community Amenities	10,878.999	26,716.618	15,797.573	65,288.263
07	Health	9,597.233	26,964.430	13,016.538	44,435.359
08	Recreational, Culture and Religion	4,841.105	7,363.150	4,152.727	8,296.149
09	Education Affairs and Services	12,797.005	37,974.811	18,821.476	23,176.277
10	Social Protection (including District ADP)	105,266.878	112,783.403	179,212.311	226,101.407
<b>Total Annual Development Programme (incl. District ADP</b>		<b>224,865.872</b>	<b>459,657.706</b>	<b>406,322.000</b>	<b>735,103.340</b>
* Includes Federal Grants.FPA and District					
<b><u>TOTAL DEVELOPMENT PROGRAMME</u></b>					
Provincial Contribution- A		159,834.655	332,165.176	225,999.330	385,500.000
Foreign Project Assistance- B		32,895.908	91,467.940	147,822.670	266,691.270
District Programme- C		23,811.418	30,000.000	20,000.000	30,000.000
Other Federal Grants- D		8,323.891	6,024.590	12,500.000	52,912.070
<b>Total Development Expenditure (A to D)</b>		<b>224,865.872</b>	<b>459,657.706</b>	<b>406,322.000</b>	<b>735,103.340</b>

## ESTIMATES OF PUBLIC ACCOUNTS

(Rs. in million)

<b>Head of Account</b>		<b>Accounts 2021-22</b>	<b>Budget Estimate 2022-23</b>	<b>Revised Estimate 2022-23</b>	<b>Budget Estimate 2023-24</b>
<b>SUMMARY</b>					
<b>RECEIPTS</b>					
<b>F</b>	<b>ASSETS</b>	1,361,695.552	1,419,109.111	1,686,083.688	1,854,692.056
<b>G</b>	<b>LIABILITIES</b>	2,906,930.392	2,398,890.889	3,391,790.285	3,730,969.313
<b>Total Other Receipts (Public Account)</b>		<b>4,268,625.944</b>	<b>3,818,000.000</b>	<b>5,077,873.972</b>	<b>5,585,661.369</b>
<b>DISBURSEMENTS</b>					
<b>F</b>	<b>ASSETS</b>	1,361,738.029	1,369,405.831	1,686,075.747	1,854,683.322
<b>G</b>	<b>LIABILITIES</b>	2,906,865.010	2,428,594.169	3,381,798.226	3,720,978.048
<b>Total Other Expenditure Public Account</b>		<b>4,268,603.039</b>	<b>3,798,000.000</b>	<b>5,067,873.972</b>	<b>5,575,661.369</b>
<b>Net Public Account</b>		<b>22.905</b>	<b>20,000.000</b>	<b>10,000.000</b>	<b>10,000.000</b>

## ESTIMATES OF PUBLIC ACCOUNTS

		(Rs. in million)			
Head of Account	Accounts	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24	
<b>RECEIPTS</b>					
<b>F ASSETS</b>					
<b>F01 Cash and Bank Balances</b>					
<b>F011 Balance with SBP (State Bank of Pakistan)</b>					
F01101	Non Food Account (Civil)	1,361,346.612	1,419,001.758	1,685,585.177	1,854,143.694
F01102	Food Account				
F01104	District Account				
<b>F011</b>	<b>Total Balance with SBP</b>	<b>1,361,346.612</b>	<b>1,419,001.758</b>	<b>1,685,585.177</b>	<b>1,854,143.694</b>
<b>F014 Cash at State Bank</b>					
F01404	State Bank Deposits-Food Account				
F01405	State Bank Deposits-Non-Food Account				
F01406	Sate Bank Deposits-District Government				
<b>F012</b>	<b>Total Other Accounts</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>F015 Civil Departmental Balances</b>					
F01501	Civil Departmental Balances(Civil)				
F01502	Civil Departmental Balances(Pub. Works)				
F01503	Civil Departmental Balances(Forest)	49.128	98.180	17.752	19.527
F01512	Civil Departmental Balances(PW)				
F01513	Civil Departmental Balances(Food Wing)				
F01515	Others				
F01601	Food Account				
<b>F015</b>	<b>Total Civil Departmental Balances</b>	<b>49.128</b>	<b>98.180</b>	<b>17.752</b>	<b>19.527</b>
<b>F01</b>	<b>Total Cash and Bank Balances</b>	<b>1,361,395.740</b>	<b>1,419,099.938</b>	<b>1,685,602.928</b>	<b>1,854,163.221</b>

## ESTIMATES OF PUBLIC ACCOUNTS

(Rs. in million)

Head of Account		Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>F02</b>	<b>Receivable</b>				
<b>F021</b>	<b>Loans and Advances</b>				
F02101	Permanent Advances (Civil)				
F02113	OB Advances (Civil)	9.320	0.494	9.413	10.354
F02119	OB Advances (Civil)	3.864	8.679	2.331	2.564
F02123	Payment for Fertilizer on behalf of PADSC,ADA				
F02139	OB Advances (Forest)				
<b>F021</b>	<b>Total Loans and Advances</b>	<b>13.184</b>	<b>9.173</b>	<b>11.743</b>	<b>12.918</b>
<b>F02</b>	<b>Total Receivable</b>	<b>13.184</b>	<b>9.173</b>	<b>11.743</b>	<b>12.918</b>
<b>F05</b>	<b>OTHER ASSETS</b>				
<b>F051</b>	<b>Deposits and Reserves</b>				
<b>F0562</b>	<b>Down Payment</b>				
F05104	Transaction on Behalf of SBP	286.628		469.016	515.917
1	Sindh Pension Fund				
2	Sindh Social Relief Fund				
3	Sindh GP Investment Fund				
4	Viability Gap Fund				
5	People's Housing				
6	Provincial Disaster Management Fund				
7	SASO Pensioner's Fund				
8	Sindh Coal Development Fund				
9	Sindh Project Development Facility				
10	Education City Fund				
F05106	Inventories/Consumable				
<b>F05</b>	<b>Total - Investment</b>	<b>286.628</b>	<b>0.000</b>	<b>469.016</b>	<b>515.917</b>
<b>F</b>	<b>Total Assets</b>	<b>1,361,695.552</b>	<b>1,419,109.111</b>	<b>1,686,083.688</b>	<b>1,854,692.056</b>

## ESTIMATES OF PUBLIC ACCOUNTS

		(Rs. in million)			
Head of Account	Accounts	Budget	Revised	Budget	
	2021-22	Estimate	Estimate	Estimate	
		2022-23	2022-23	2023-24	
<b>G</b>	<b>LIABILITIES</b>				
<b>G01</b>	<b>Current Liabilities</b>				
<b>G011</b>	<b>Cheque Clearing Account</b>				
G011	Cheque Clearing Accounts	1,064,935.112	767,195.158	1,109,506.493	1,220,457.143
G01191	Assignment Account Cheques			114,536.300	125,989.930
<b>G011</b>	<b>Total Cheque Clearing Account</b>	<b>1,064,935.112</b>	<b>767,195.158</b>	<b>1,224,042.794</b>	<b>1,346,447.073</b>
<b>G012</b>	<b>Others</b>				
G01201	Outstanding Commitments (Vendor Payment)			1,107,964.263	1,218,760.689
<b>G012</b>	<b>Total Others</b>			<b>1,107,964.263</b>	<b>1,218,760.689</b>
<b>G02</b>	<b>Others- Outstanding Commitments</b>				
<b>G021</b>	Loans - Loans Domestic	995,038.988	1,008,128.777		
<b>G04</b>	<b>Other Liabilities</b>				
<b>G041</b>	<b>Other Liabilities</b>				
G04101	Pension Fund Liability				
<b>G04104</b>	Fund for IS duty allowance to Pak Range	2,779.395	3,057.568	2,738.973	3,012.870
<b>G05</b>	<b>Control Accounts</b>				
<b>G051</b>	<b>Miscellaneous</b>				
G05103	Suspense Account	532.895			
G05105	Wages Clearing Account	567,157.903	365,711.569	592,189.593	651,408.552
G05106	Inter Provincial Settlement Account	0.004			
G05107	Adjusting Account between Federal and Provincial Government	1.354			
G05110	State Bank Suspense	1,107.022	1,135.770	1,375.413	1,512.954
G05111	District Accounts Office Suspense				
G05115	Adjusting Account between Provincial and District Governments				
G05132	Inter Provincial Settlement Account	403.774	917.882	620.862	682.948
<b>G051</b>	<b>Total Miscellaneous</b>	<b>569,202.952</b>	<b>367,765.220</b>	<b>594,185.868</b>	<b>653,604.454</b>
<b>G05</b>	<b>Total Control Accounts</b>	<b>569,202.952</b>	<b>367,765.220</b>	<b>594,185.868</b>	<b>653,604.454</b>
<b>G06</b>	<b>Trust Account- Fund</b>				
<b>G061</b>	<b>Provident Fund</b>				
G06103	General Provident Fund (Civil)	22,088.317	29,640.092	25,754.408	28,329.849
G06106	General Provident Fund(Forest)	73.755	94.305	72.765	80.042

## ESTIMATES OF PUBLIC ACCOUNTS

		(Rs. in million)			
<b>Head of Account</b>		<b>Accounts 2021-22</b>	<b>Budget Estimate 2022-23</b>	<b>Revised Estimate 2022-23</b>	<b>Budget Estimate 2023-24</b>
G061	Total Provident Fund	22,162.072	29,734.397	25,827.173	28,409.891

## ESTIMATES OF PUBLIC ACCOUNTS

		(Rs. in million)			
Head of Account	Accounts	Budget Estimate 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>G</b>	<b>LIABILITIES</b>				
<b>G06</b>	<b>Trust Account- Fund</b>				
<b>G062</b>	<b>Benevolent Fund</b>				
G06214	Provincial Government Employees Benevolent Fund	1,934.922	3,141.300	2,719.336	2,991.269
G06211	Provincial Government Employees Benevolent Fund (Forest)				
G06215	District Government Employees Benevolent Fund				
G06221	Sindh Police Benevolent Fund	755.703	696.279	1,032.526	1,135.778
<b>G062</b>	<b>Total Benevolent Fund</b>	<b>2,690.625</b>	<b>3,837.579</b>	<b>3,751.861</b>	<b>4,127.048</b>
<b>G063</b>	<b>Welfare Funds</b>				
G06304	Workers Welfare Fund				
G061313	Workers Welfare Fund	8,202.737	10,334.244	11,472.411	12,619.653
<b>G064</b>	<b>Insurance Fund</b>				
G06406	Federal Government Employees Group Insurance Fund (Forest)				
G06408	Provincial Government Employees Group Insurance Fund	3,761.826	6,772.217	2,718.100	2,989.910
G06411	District Government Employees Group Insurance Fund	0.065			
<b>G064</b>	<b>Total Insurance Fund</b>	<b>3,761.891</b>	<b>6,772.217</b>	<b>2,718.100</b>	<b>2,989.910</b>
<b>G06</b>	<b>Total Trust Account- Fund</b>	<b>36,817.325</b>	<b>50,678.437</b>	<b>43,769.546</b>	<b>48,146.501</b>
<b>G10</b>	<b>Trust Account- Other</b>				
<b>G101</b>	<b>Accounts of Other Departments</b>				
G10103	Food Wing Receipts and Collection Account				
G10107	Deposits of Department of Minerals Dev.				
G10113	Public Works/Pak. PWD Deposit	12,933.585	9,778.099	14,073.637	15,481.001
G10118	Public Works / Pakistan PWD Deposits				
G10125	Transfer between PW Offices	10.880	2.697	4.514	4.966
G10130	Transfer between Forest Officers				
G10131	Forest Cheque	1,857.035	2,982.431	1,940.377	2,134.414
G10133	Other Departmental Cheques				
G10137	Pre Audit- Civil Cheques				
<b>G101</b>	<b>Total Accounts of Other Departments</b>	<b>14,801.500</b>	<b>12,763.227</b>	<b>16,018.528</b>	<b>17,620.381</b>

## ESTIMATES OF PUBLIC ACCOUNTS

(Rs. in million)				
Head of Account	Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>G102</b>	<b>Accounts of Other Entities</b>			
	G10207	Suspense Account		
<b>G103</b>	<b>Accounts of Other Entities</b>			
	G10304	1.480	1.217	1.339
	G10307	Other Appropriations		
<b>G104</b>	<b>Other Remittances</b>			
	G10402	282.505	260.416	314.507
	G10406	94,781.406	84,237.313	141,530.582
	G10407	PWD Remittances		
	G10408	454.323	51.159	13,690.885
	G10410	Other Miscellaneous Remittances		
	G10413	Sales Tax Remittances		
	G10414	Cash Remittances between Treasuries		
	G10415	SBP Remittances		
	G10419	Exchange Account between Civil and Defence		
	G10418	13.170	Exchange Account between Civil and Pakistan Post	
	G10425	171.469	139.627	602.358
	G10423	Other Remittances		
<b>G104</b>	<b>Total Other Remittances</b>	<b>95,702.873</b>	<b>84,688.515</b>	<b>141,998.698</b>
<b>G10</b>	<b>Total Trust Account- Others</b>	<b>110,505.853</b>	<b>97,451.742</b>	<b>173,820.288</b>

## ESTIMATES OF PUBLIC ACCOUNTS

(Rs. in million)

<b>Head of Account</b>		<b>Accounts 2021-22</b>	<b>Budget Estimate 2022-23</b>	<b>Revised Estimate 2022-23</b>	<b>Budget Estimate 2023-24</b>
<b>G</b>	<b>LIABILITIES</b>				
<b>G11</b>	<b>Special Deposit- Investment</b>				
<b>G112</b>	<b>Other Deposit Accounts</b>				
G11204	Deposits on Account of Foreign Mountaineering Expeditions				
G11206	Deposits of Cess on Oilseeds and Oil				
G11212	Deposit of Sugar Cane Development Cess Fund	58.444		58.444	64.288
G11215	Revenue Deposit	1,057.202	862.519	12,492.127	13,741.340
G11216	Civil and Criminal Courts Deposits	4,199.345	3,687.145	5,070.012	5,577.013
G11217	Personal Deposit	8,143.606	9,066.380	6,558.649	7,214.514
G11218	Forest Deposits	990.321	1,438.572	938.415	1,032.256
G11220	Deposits in connection with elections	0.714	1.815	0.114	0.125
G011238	Security Deposit of Supply Cell	11.774			
G11240	Security Deposit of Cashiers	0.151			
G11290	Security Deposit from Contractors				
G	Deposits of Department of Minerals Development				
G11226	Deposits in favour of the Chief Settlement Commissioner				
<b>G11263</b>	<b>Assignment Account (IDA/IBRD)</b>	<b>88,579.727</b>	<b>68,878.021</b>	<b>204,930.101</b>	<b>225,423.111</b>
1		88,579.727	68,878.021	204,930.101	225,423.111
<b>G112</b>	<b>Total Other Deposit Accounts</b>	<b>103,041.284</b>	<b>83,934.453</b>	<b>230,047.862</b>	<b>253,052.648</b>
<b>G11</b>	<b>Total Special Deposit- Investment</b>	<b>103,041.284</b>	<b>83,934.453</b>	<b>230,047.862</b>	<b>253,052.648</b>

## ESTIMATES OF PUBLIC ACCOUNTS

		(Rs. in million)			
Head of Account	Accounts	Budget	Revised	Budget	
	2021-22	Estimate	Estimate	Estimate	
		2022-23	2022-23	2023-24	
<b>G</b>	<b>LIABILITIES</b>				
<b>G12</b>	<b>Special Deposit- Fund</b>				
<b>G121</b>	<b>Relief Funds</b>				
G12108	President's Fund for Flood Relief 1978		3,146.433	3,461.077	
G12113	Governor's Relief Fund				
G12114	Sindh Relief Fund				
G12142	Personal Deposits				
G12141	SCP Diامر Basha and Mohammad Damer Fund				
G12155	Sindh Corona virus emergency fund		0.413	0.454	
<b>G121</b>	<b>Total Relief Funds</b>	<b>0.000</b>	<b>0.000</b>	<b>3,146.846</b>	
<b>G122</b>	<b>Welfare Fund</b>				
G12217	Sindh Orphanages Fund		0.000		
<b>G12207</b>	<b>Total Relief Funds</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	
<b>G124</b>	<b>Development Fund</b>				
G12402	Irrigation Works Reserve for Renewal and Replacement of Irrigation Machinery				
G12417	Forestry Development Fund	0.010			
G12404	Buildings/Roads Works Reserve for Renewals and Replacement of Machinery				
<b>G124</b>	<b>Total Development Fund</b>	<b>0.010</b>	<b>0.000</b>	<b>0.000</b>	
G12704	Police Fund	145.841	162.885	144.374	
G12712	Trust Interest Fund (Charitable Endowment)				
G12713	Income Tax Deduction form Salaries	8,408.902	8,456.133	8,409.395	
G12714	Income Tax Deduction from Contractors/Suppliers	14,966.563	11,310.841	17,819.661	
G12717	District Funds	1.123		0.388	
G12718	Municipal Funds				
G12722	Other Miscellaneous Fund				
G12724	President Fund				
G12738	National Fundfor Control of Drug ABUS				
G12741	red. Civil Servants subscription to Service Book				
G12774	National Disaster Management Fund				
G12777	Sales Tax Dedication (at Source)	1,087.042	749.674	1,501.872	
<b>G127</b>	<b>Total Other Funds</b>	<b>24,609.472</b>	<b>20,679.534</b>	<b>27,875.690</b>	
<b>G12</b>	<b>Total Special Deposit- Fund</b>	<b>24,609.482</b>	<b>20,679.534</b>	<b>31,022.536</b>	
<b>G</b>	<b>Total Liabilities</b>	<b>2,906,930.392</b>	<b>2,398,890.889</b>	<b>3,391,790.285</b>	
<b>F</b>	<b>Total Assets</b>	<b>1,361,695.552</b>	<b>1,419,109.111</b>	<b>1,686,083.688</b>	
	<b>Total Other Receipts (Public Accounts of the Pro</b>	<b>4,268,625.944</b>	<b>3,818,000.000</b>	<b>5,077,873.972</b>	
<b>Opening Balance</b>					
	<b>Account No.I</b>	72,251.606	73,000.000	84,000.000	
	<b>Account No.II</b>			45,000.000	

## ESTIMATES OF PUBLIC ACCOUNTS

		(Rs. in million)			
Head of Account	Accounts	Budget Estimate 2021-22	Revised Estimate 2022-23	Budget Estimate 2022-23	Budget Estimate 2023-24
<b>DISBURSEMENT</b>					
<b>F</b>	<b>ASSETS</b>				
<b>F01</b>	<b>Cash and Bank Balances</b>				
<b>F011</b>	<b>Balance with SBP (State Bank of Pakistan)</b>				
	F01101 Non Food Account (Civil)	1,361,346.612	1,369,330.816	1,685,585.177	1,854,143.694
	F01102 Food Account				
	F01104 District Account				
<b>F011</b>	<b>Total Balance with SBP</b>	<b>1,361,346.612</b>	<b>1,369,330.816</b>	<b>1,685,585.177</b>	<b>1,854,143.694</b>
<b>F014</b>	<b>Other Accounts</b>				
	F01405 Cash at State Bank				
	F01205 State Bank Deposits-Non-Food Account				
<b>F012</b>	<b>Total Other Accounts</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>F015</b>	<b>Civil Departmental Balances</b>				
	F01501 Civil Departmental Balances(Civil)				
	F01502 Civil Departmental Balances(Pub. Works)				
	F01503 Civil Departmental Balances(Forest)	87.144	60.999	17.447	19.192
	F01512 Civil Departmental Balances(PW)				
	F01513 Civil Departmental Balances(Food Wing)				
	F01515 Others				
<b>F015</b>	<b>Total Civil Departmental Balances</b>	<b>87.144</b>	<b>60.999</b>	<b>17.447</b>	<b>19.192</b>
<b>F01</b>	<b>Total Cash and Bank Balances</b>	<b>1,361,433.756</b>	<b>1,369,391.815</b>	<b>1,685,602.624</b>	<b>1,854,162.886</b>

## ESTIMATES OF PUBLIC ACCOUNTS

		(Rs. in million)			
Head of Account	Accounts	Budget	Revised	Budget	
		Estimate	Estimate	Estimate	
		2021-22	2022-23	2022-23	2023-24
<b>F02</b>	<b>Receivable</b>				
<b>F021</b>	<b>Loans and Advances</b>				
F02101	Permanent Advances (Civil)				
F02119	OB Advances	9.320	3.832	3.466	
F02113	Accounts with Government Servants	8.325	10.184	0.653	
F02123	Payment for Fertilizer on behalf of PADC,ADA			0.719	
F02139	OB Advances (Forest)				
<b>F021</b>	<b>Total Loans and Advances</b>	<b>17.645</b>	<b>14.016</b>	<b>4.119</b>	
<b>F02</b>	<b>Total Receivable</b>	<b>17.645</b>	<b>14.016</b>	<b>4.119</b>	
<b>F05</b>	<b>OTHER ASSETS</b>				
<b>F05101</b>	Transaction on Behalf of SBP	286.628		469.004	
1	Sindh Pension Fund				
2	Sindh Social Relief Fund				
3	Sindh GP Investment Fund				
4	Viability Gap Fund				
5	People's Housing				
6	Provincial Disaster Management Fund				
7	SASO Pensioner's Fund				
8	Sindh Coal Development Fund				
9	Sindh Project Development Facility				
10	Education City Fund				
<b>F04/5</b>	<b>Total Investments and others</b>	<b>286.628</b>	<b>0.000</b>	<b>469.004</b>	
<b>F</b>	<b>Total Assets</b>	<b>1,361,738.029</b>	<b>1,369,405.831</b>	<b>1,686,075.747</b>	
				<b>1,854,683.322</b>	

## ESTIMATES OF PUBLIC ACCOUNTS

		(Rs. in million)			
Head of Account		Accounts	Budget Estimate 2021-22	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>G</b>	<b>LIABILITIES</b>				
<b>G01</b>	<b>Current Liabilities</b>				
<b>G011</b>	<b>Cheque Clearing Account</b>				
	G011 Cheque Clearing Accounts	1,064,898.443	1,067,382.071	1,109,506.493	1,220,457.143
	G01191 Assignment Account Cheques			114,536.300	125,989.930
	<b>G011 Total Cheque Clearing Account</b>	<b>1,064,898.443</b>	<b>1,067,382.071</b>	<b>1,224,042.794</b>	<b>1,346,447.073</b>
<b>G012</b>	<b>Others</b>				
	G01201 Outstanding Commitments	995,056.639	708,100.685	1,107,964.263	1,218,760.689
	G01204 Others				
	G04104 Fund for IS duty allowance	2,779.395	3,057.568	2,738.973	3,012.870
<b>G05</b>	<b>Control Accounts</b>				
<b>G051</b>	<b>Miscellaneous</b>				
	G05103 Suspense Account	532.895			
	G05104 HR Document Spiliting Account				
	G05105 Wages Clearing Account	567,157.903	347,652.485	592,189.593	651,408.552
	G05106 Inter Provincial Settlement Account	0.004			
	G05107 Adjusting Account between Federal and Provincial Government	1.354			
	G05108 Miscellaneous Account				
	G05110 State Bank Suspense	886.034	1,147.158	1,293.952	1,423.347
	G05111 District Accounts Office Suspense				
	G05115 Adjusting Account between Provincial and District Governments				
	G51125 Inter Provincial Settlement Account	469.846	913.282	767.492	844.241
	<b>G051 Total Miscellaneous</b>	<b>569,048.036</b>	<b>349,712.925</b>	<b>594,251.036</b>	<b>653,676.140</b>
	<b>G05 Total Control Accounts</b>	<b>569,048.036</b>	<b>349,712.925</b>	<b>594,251.036</b>	<b>653,676.140</b>
<b>G06</b>	<b>Trust Account- Fund</b>				
<b>G061</b>	<b>Provident Fund</b>				
	G06103 General Provident Fund (Civil)	21,715.933	30,219.222	24,658.593	27,124.452
	G06106 General Provident Fund(Forest)	46.096	111.939	30.191	33.210
	<b>G061 Total Provident Fund</b>	<b>21,762.029</b>	<b>30,331.161</b>	<b>24,688.784</b>	<b>27,157.662</b>

## ESTIMATES OF PUBLIC ACCOUNTS

(Rs. in million)

Head of Account	Accounts	Budget	Revised	Budget	
		Estimate	Estimate	Estimate	
		2021-22	2022-23	2022-23	2023-24
<b>G</b>	<b>LIABILITIES</b>				
<b>G06</b>	<b>Trust Account- Fund</b>				
<b>G062</b>	<b>Benevolent Fund</b>				
G06211	Provincial Government Employees Benevolent Fund(Forest)				
G06214	Provincial Government Employees Benevolent Fund	1,946.260	2,060.423	2,186.071	2,404.678
G06215	District Government Employees Benevolent Fund				
G06221	Sindh Police Benevolent Fund(Sindh Police)	753.282	833.445	966.698	1,063.368
<b>G062</b>	<b>Total Benevolent Fund</b>	<b>2,699.542</b>	<b>2,893.868</b>	<b>3,152.769</b>	<b>3,468.046</b>
<b>G063</b>	<b>Welfare Funds</b>				
G06313	Workers Welfare Fund(Sindh)	9,566.879	10,778.302	10,132.186	11,145.405
<b>G064</b>	<b>Insurance Fund</b>				
G06406	Fed Govt. Empl. Insur. Fund (FO				
G06408	Provincial Government Employees Group Insurance Fund	5,708.338	3,910.459	5,274.558	5,802.014
G06411	District Government Employees Group Insurance Fund	0.065			
<b>G064</b>	<b>Total Insurance Fund</b>	<b>5,708.403</b>	<b>3,910.459</b>	<b>5,274.558</b>	<b>5,802.014</b>
<b>G06</b>	<b>Total Trust Account- Fund</b>	<b>39,736.854</b>	<b>47,913.790</b>	<b>43,248.297</b>	<b>47,573.126</b>
<b>G10</b>	<b>Trust Account- Other</b>				
<b>G101</b>	<b>Accounts of Other Departments</b>				
G10104	Mint Receipts and Connection Account				
G10106	Deposit of Works and Survey of Pakistan				
G10111	Food Department Deposits				
G10112	Sanitary Board Fund				
G10113	Public Works/Pak. PWD Deposit	9,347.028	10,870.290	9,309.555	10,240.510
G10114	Supply and Development Department Deposit				
G10125	Transfer between PW Offices	1.515	7.568	8.352	9.187
G10130	Transfer between Forest Officers				
G10131	Forest Cheque	1,847.496	2,855.905	1,338.179	1,471.997
G10134	Pre Audit Cheques - Civil (Others)				
G10135	Pre Audit- Civil Cheques				
G10137	Pre Audit Cheques Civil A/C-II				
<b>G101</b>	<b>Total Accounts of Other Departments</b>	<b>11,196.039</b>	<b>13,733.763</b>	<b>10,656.086</b>	<b>11,721.694</b>

## ESTIMATES OF PUBLIC ACCOUNTS

		(Rs. in million)			
Head of Account	Accounts	Budget Estimate 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>G102</b>	<b>Accounts of Other Entities</b>				
	G10207 Suspense Account				
<b>G103</b>	<b>Accounts of Other Entities</b>				
	G10304 Zakat Collection Account	1.506	1.665	2.237	2.460
<b>G104</b>	<b>Other Remittances</b>				
	G10402 Forest Remittances	263.491	283.274	280.225	308.247
	G10406 Sindh Food Department Remittances	113,365.489	116,020.887	128,664.165	141,530.582
	G10407 PWD Remittances				
	G10408 Remittances into Treasuries	70.690	604.850	12,446.259	13,690.885
	G10410 Other Miscellaneous Remittances				
	G10414 Cash Remittances between Treasuries				
	G10415 SBP Remittances				
	G10417 Exchange Account between Civil and Civil				
	G10418 Exchange Account between Civil and Pak Post	13.170	139.627		
	G10425 Cheques			602.358	662.594
	G10423 Other Remittances	171.469			
	G10412 Incom Tax Remittance				
<b>G104</b>	<b>Total Other Remittances</b>	<b>113,884.309</b>	<b>117,048.639</b>	<b>141,993.008</b>	<b>156,192.309</b>
<b>G10</b>	<b>Total Trust Account- Others</b>	<b>125,081.855</b>	<b>130,784.068</b>	<b>152,651.330</b>	<b>167,916.463</b>

## ESTIMATES OF PUBLIC ACCOUNTS

		(Rs. in million)			
Head of Account	Accounts	Budget Estimate 2021-22	Revised Estimate 2022-23	Budget Estimate 2023-24	
<b>G</b>	<b>LIABILITIES</b>				
<b>G11</b>	<b>Special Deposit- Investment</b>				
<b>G112</b>	<b>Other Deposit Accounts</b>				
G1103	Assignment Account				
G11204	Deposits on Account of Foreign Mountaineering Expeditions				
G11212	Deposit of Sugar Cane Development Cess Fund		5.762	6.338	
G11215	Revenue Deposit	869.559	1,314.731	9,565.431	
G11216	Civil and Criminal Courts Deposits	3,737.180	4,507.980	3,769.367	
G11217	Personal Deposit	8,065.868	9,125.806	6,869.210	
G11218	Forest Deposits	1,357.788	980.893	1,424.740	
G11220	Deposits in connection with elections		0.660	0.000	
G11228	Deposit in favour of Chief Settlement Commissioner		6.959		
G11238	Deposit in favour of Chief Settlement Commissioner				
G11240	Security Deposit of Cashiers				
G11246	Deposit a/c of grants for economi dev of rural areas				
G	Deposits of Department of Minerals Development				
G11238	Security Deposit of Supply Cell	0.160			
<b>G11263</b>	<b>Assignment Account (IDA IBRD)</b>	<b>74,141.580</b>	<b>83,240.731</b>	<b>204,930.101</b>	
<b>G112</b>	<b>Total Other Deposit Accounts</b>	<b>88,172.135</b>	<b>99,177.760</b>	<b>226,564.611</b>	
<b>G11</b>	<b>Total Special Deposit- Investment</b>	<b>88,172.135</b>	<b>99,177.760</b>	<b>226,564.611</b>	

## ESTIMATES OF PUBLIC ACCOUNTS

		(Rs. in million)			
Head of Account		Accounts	Budget Estimate 2021-22	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>G</b>	<b>LIABILITIES</b>				
<b>G12</b>	<b>Special Deposit- Fund</b>				
<b>G121</b>	<b>Relief Funds</b>				
	G12724 Prime Minister Relief Fund				
	G12114 Sindh Relief Fund				
	G12142 Sindh Flood Relief Fund	0.173		2,647.556	2,912.312
	G12155 Sindh Corona Virus Emergency Fund			1.003	1.103
	<b>G121 Total Relief Funds</b>	<b>0.173</b>	<b>0.000</b>	<b>2,648.559</b>	<b>2,913.415</b>
<b>G122</b>	<b>Welfare Fund</b>				
	G12217 Sindh Orphanages Fund	0.010			
	<b>G124 Total Development Fund</b>	<b>0.010</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>G125</b>	<b>Education and training abroad</b>				
	G12503 Worker's children education fund				
	<b>G125 Total Education and training abroad</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>G126</b>	<b>Fund for culture and heritage</b>				
	G12602 Quaid - e - Azam Memorial Fund				
	<b>G125 Total Education and training abroad</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>G127</b>	<b>Other Funds</b>				
	G12704 Police Fund	135.424	161.731	133.442	146.786
	G12712 Trust Interest Fund (Charitable Endowment)				
	G12713 Income Tax Deduction form Salaries	7,948.946	8,908.275	8,765.411	9,641.952
	G12714 Income Tax Deduction from Contractors/Suppliers	13,186.049	12,591.074	17,355.762	19,091.338
	G12717 District Funds	0.093	1.782	0.102	0.112
	G12718 Municipal Funds				
	G12741 Fed. Civil servants subscription to services book				
	G12777 Sale Tax Deduction	820.958	802.441	1,433.646	1,577.011
	<b>G127 Total Other Funds</b>	<b>22,091.470</b>	<b>22,465.303</b>	<b>27,688.363</b>	<b>30,457.199</b>
	<b>G12 Total Special Deposit- Fund</b>	<b>22,091.653</b>	<b>22,465.303</b>	<b>30,336.922</b>	<b>33,370.614</b>
<b>G13</b>	<b>Special Deposit - Grant</b>				
<b>G131</b>	<b>Grant in Aid</b>				
	G13115 Deposit A/c of Japanese grant				
	G13116 Other Foreign Grants				
	<b>G131 Total Grant in Aid</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
	<b>G13 Total Special Deposit - Grant</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>G</b>	<b>Total Liabilities</b>	<b>2,906,865.010</b>	<b>2,428,594.169</b>	<b>3,381,798.226</b>	<b>3,720,978.048</b>
<b>F</b>	<b>Total Assets</b>	<b>1,361,738.029</b>	<b>1,369,405.831</b>	<b>1,686,075.747</b>	<b>1,854,683.322</b>
<b>Total Other Disbursement (Public Accounts of the Province)</b>		<b>4,268,603.039</b>	<b>3,798,000.000</b>	<b>5,067,873.972</b>	<b>5,575,661.369</b>

## DEVELOPMENT RESOURCES

(Rs. in million)				
Head of Account	Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>REVENUE COMPONENT</b>				
General Revenue Receipts *	1,213,354.364	1,438,109.608	1,447,139.553	1,829,049.303
Current Revenue Expenditure	957,734.334	1,199,445.359	1,296,569.025	1,411,221.633
<b>Net Revenue Component</b>	<b>255,620.030</b>	<b>238,664.249</b>	<b>150,570.528</b>	<b>417,827.670</b>
<b>CAPITAL COMPONENT</b>				
General Capital Receipts	85.258	51,132.830	35,588.310	36,132.830
General Capital Expenditure	67,530.356	54,480.727	62,131.791	136,256.208
<b>Net Capital Component</b>	<b>(67,445.098)</b>	<b>(3,347.897)</b>	<b>(26,543.481)</b>	<b>(100,123.378)</b>
<b>Surplus(+)/Deficit(-)</b>	<b>188,174.932</b>	<b>235,316.352</b>	<b>124,027.047</b>	<b>317,704.292</b>
<b>PUBLIC ACCOUNTS</b>				
Public Account Receipts	4,268,625.944	3,818,000.000	5,077,873.972	5,585,661.369
Public Account Disbursement	4,268,603.039	3,798,000.000	5,067,873.972	5,575,661.369
<b>Net Public Accounts</b>	<b>22.905</b>	<b>20,000.000</b>	<b>10,000.000</b>	<b>10,000.000</b>
<b>DEVELOPMENT RESOURCES</b>				
Net Revenue Component	255,620.030	238,664.249	150,570.528	417,827.670
Net Capital Component	(67,445.098)	(3,347.897)	(26,543.481)	(100,123.378)
Net Public Accounts	22.905	20,000.000	10,000.000	10,000.000
Carry Over Cash Balances	72,251.606	73,000.000	84,000.000	45,000.000
Development Grants	7,469.872	6,024.590	14,233.371	52,912.070
Foreign Project Assistance	27,543.848	91,467.940	147,822.670	266,691.270
<b>TOTAL RESOURCES</b>	<b>295,463.163</b>	<b>425,808.882</b>	<b>380,083.088</b>	<b>692,307.632</b>
<b>DEVELOPMENT PROGRAMME</b>	<b>224,865.872</b>	<b>459,657.706</b>	<b>406,322.000</b>	<b>735,103.340</b>
<b>(+)SURPLUS/(-)DEFIT</b>	<b>70,597.290</b>	<b>(33,848.824)</b>	<b>(26,238.912)</b>	<b>(42,795.708)</b>

**Public Debt Liability of Government of Sindh**

Development Partners	Accounts 2021-22	Balance as at 1st July 2023	Payment During the FY 2023-24	Loan Received During the FY 2023-24	Balance as at 30th June 2024
IDA/WB		598,156	<b>26,918</b>	133,955	705,193
ADB		213,129	<b>15,778</b>	53,907	251,258
IFAD		334	<b>50</b>	0	284
IBRD		24,085	<b>92.40</b>	72,350	96,343
OFID		-		-	-
Others		11,365		707	12,072
Japanese		14,338	1,858	-	12,480
<b>Foreign Funded Loan</b>	<b>10,393</b>	<b>861,407</b>	<b>44,696</b>	<b>260,919</b>	<b>1,077,629</b>
CDL		367	218		149
SCARP (CDL)		12,925	2,518		10,407
<b>Domestic Loans</b>	<b>10,515</b>	<b>13,292</b>	<b>2,736</b>		10,556
<b>Grand Total</b>	<b>20,908</b>	<b>874,699</b>	<b>47,432</b>	<b>260,919</b>	<b>1,088,186</b>

**Summary of Funds Managed by the Sindh Fund Management House, Finance Department, Government of Sindh**

Rupees in Millions

Name of Fund	Inception of the Fund	Total Amount Released Since Inception Till 30th June 2022	Accumulated Value of Investments as on 30th June 2022	Releases in 2022-23	Expenditure / Transfers Incurred in the Year 2022-23	Estimated Profit to be Earned During the Year 2022-23	Estimated Value of Investments as on 30th June 2023 (Projected)	Budget Allocation 2022-23	Budget Allocation 2023-24
1 Sindh Province Pension Fund	2002-03	50,300.00	175,433.15	9,000.00	0.35	2,330.53	186,763.34	14,000.00	26,000.00
2 Sindh Social Relief Fund	2005-06	27,042.50	7,106.97	-	-	584.44	7,691.41	-	-
3 Sindh General Provident Investment Fund	2007-08	21,200.00	89,347.62	2,000.00	0.37	5,407.88	96,755.14	2,000.00	2,000.00
4 Viability Gap Fund	2008-09	46,310.00	4,987.68	5,400.00	5,521.36	4,468.32	9,334.65	5,400.00	58,000.00
5 People's Housing Cell Fund	2008-09	2,965.82	675.16	-	-	56.07	731.23	-	-
6 Provincial Disaster Management Fund	2009-10	400.00	0.09	-	-	0.01	0.10	-	-
7 SASO Pensioner's Fund	2008-09	126.11	34.44	-	-	5.80	40.24	-	-
8 Sindh Coal Development Fund	2010-11	13,700.00	3,556.85	-	-	2,535.51	6,092.36	1,500.00	1,500.00
9 Sindh Project Development Facility	2009-10	949.92	625.98	-	47.74	319.92	898.15	200.00	200.00
10 Endowment Fund for PPHI	2011-12	300.00	927.02	-	-	53.91	980.93	-	-
11 Sindh Govt Employees Group Insurance Fund	2012-13	1,501.00	3,748.29	-	-	306.78	4,055.07	-	-
12 Education City Fund	2011-12	0.10	0.20	-	-	0.03	0.23	-	-
13 SPPRA Investment Fund	2013-14	41.27	71.10	-	-	6.22	77.32	-	-
14 Investment Fund For Sindh Civil Servants Housing Foundation	2013-14	5,100.00	9,783.51	100.00	2,272.50	908.48	8,419.49	500.00	500.00
15 Sindh Alternative Energy Fund	2013-14	78.00	174.11	-	-	0.73	174.85	-	-
<b>Grant Total</b>		<b>170,014.71</b>	<b>296,472.17</b>	<b>16,500.00</b>	<b>7,842.32</b>	<b>16,984.64</b>	<b>322,014.49</b>	<b>23,600.00</b>	<b>88,200.00</b>

The above statement is made on projected basis upto 30 June 2023