

Volume - VII

Budget

2024-25

BUDGET MEMORANDUM



Finance Department
Government of Sindh

2024-25

VOL-VII

BUDGET

2024-2025

BUDGET MEMORANDUM



GOVERNMENT OF SINDH

FINANCE DEPARTMENT

EXPLANATORY MEMORANDUM

CONTENTS

SECTION-I	Current Revenue Expenditure	1- 72
SECTION-II	Revenue Receipts	73 - 130
SECTION-III	Capital Receipts	131-138
SECTION-IV	Current Capital Expenditure	139-145
SECTION-V	Development Capital & Revenue Expenditure	146-199

[1]

SECTION – I

**CURRENT REVENUE
EXPENDITURE**

PROVINCIAL ASSEMBLY**PART-I**

This classification shows the expenditures relating to the:

- (1) Parliamentary / Legislative Affairs i.e. Provincial Assembly Sindh.

PART-II

An amount of Rs. 693.823 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
PROVINCIAL ASSEMBLY

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0111 Executive and Legislative Organs			
011101 Parliamentary/Legislative Affairs (Chagr)	2,396.786	2,180.572	3,191.658
011101 Parliamentary/Legislative Affairs (Voted)	760.616	724.012	760.616
Total	3,157.402	2,904.584	3,952.274
(Charged)	2,396.786	2,180.572	3,191.658
(Voted)	760.616	724.012	760.616
OBJECT CLASSIFICATION(Charged)			
A01 Employees Related Expenses.	1,344.181	1,112.967	1,583.778
A03 Operating Expenses	417.980	391.480	548.429
A05 Grants subsidies and Write off Loans	14.500	23.500	14.500
A06 Transfers	34.125	34.125	37.538
A09 Physical Assets	115.500	115.500	463.860
A13 Repairs and Maintenance	470.500	503.000	543.553
Total	2,396.786	2,180.572	3,191.658
OBJECT CLASSIFICATION (Voted)			
A01 Employees Related Expenses.	384.865	352.261	384.865
A03 Operating Expenses	375.200	371.200	375.200
A05 Grants subsidies and Write off Loans	0.500	0.500	0.500
A06 Transfers	0.051	0.051	0.051
A09 Physical Assets			
A13 Repairs and Maintenance			
Total	760.616	724.012	760.616

Revised Estimate 2023-24:-The decrease as compared to the Budget Estimate 2023-24, is due to surrender of funds under Employee Related Expenses and Operating Expenses on actual basis and as per demand of Provincial Assembly.

Budget Estimate 2024-25:- is equal compared to the Budget Estimate 2023-24, as approved by Provincial Assembly.

GOVERNOR'S SECRETARIAT / HOUSE**PART-I**

This classification shows the expenditures relating to the:

- (1) Governor Secretariat / House
- (2) Military Secretary Wing
- (3) Public Grievances Redressal Cell

PART-II

An amount of Rs.22.028 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
GOVERNOR'S SECRETARIAT / HOUSE

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0111 Executive and Legislative Organs			
011103 Provincial Executive (Charged)	732.212	1,103.507	881.466
011103 Provincial Executive (Voted)	18.741	21.239	24.889
Total	750.953	1,124.746	906.355
(Charged)	732.212	1,103.507	881.466
(Voted)	18.741	21.239	24.889
OBJECT CLASSIFICATION(Charged)			
A01 Employees Related Expenses.	429.411	695.335	516.056
A03 Operating Expenses	96.946	117.746	103.187
A05 Grants subsidies and Write off Loans	103.970	103.970	154.407
A06 Transfers	50.000	111.750	52.500
A09 Physical Assets	15.841	34.162	17.469
A13 Repairs and Maintenance	36.044	40.544	37.847
Total	732.212	1,103.507	881.466
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	14.476	16.974	16.871
A02 Project Pre-Investment			
A03 Operating Expenses	0.933	0.933	0.980
A05 Grants subsidies and Write off Loans	2.000	2.000	2.000
A06 Transfers			
A09 Physical Assets	0.877	0.877	4.559
A13 Repairs and Maintenance	0.455	0.455	0.479
Total	18.741	21.239	24.889

Revised Estimate 2023-24:-The increase as compared to the Budget Estimate 2023-24, is due to demand of additional funds by Administrative Department on the basis of actual expenditure, under Employee Related Expenditure.

Budget Estimate 2024-25:-The increase as compared to the Budget Estimate 2023-24, is due to demand of funds by Administrative Department, on the basis of actual expenditure.

CHIEF MINISTER SECRETARIAT / HOUSE**PART-I**

This classification shows the expenditures relating to the:

- (1) Chief Minister Secretariat / House

PART-II

An amount of Rs. 100.360 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
CHIEF MINISTER SECRETARIAT / HOUSE

(Rupees in million)

Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0111 Executive and Legislative Organs			
011103 Provincial Executive	1,128.031	1,582.901	1,329.232
011104 Administrative Inspection			
0611 Housing Development			
061102 Low Cost Housing			
0741 Public Health Services			
074102 Nutrition & Other Hygiene Programmes			
93103 Administration			
Total	1,128.031	1,582.901	1,329.232
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	811.441	1,012.435	885.280
A03 Operating Expenses	128.646	250.822	196.682
A05 Grants subsidies and Write off Loans	23.410	119.560	23.410
A06 Transfers	63.000	88.000	80.000
A09 Physical Assets	68.828	68.828	100.360
A13 Repairs and Maintenance	32.706	43.256	43.500
Total	1,128.031	1,582.901	1,329.232

Revised Estimate 2023-24:-The increase as compared to the Budget Estimate 2023-24, is due to revision of Basic Pay Scales 2022 and adoption of funds on the basis of actual expenditure under Employee Related Expenditure.

Budget Estimate 2024-25:-The increase as compared to the Budget Estimate 2023-24, is due to provision of funds through SNE, as well as impact of annual increment under Employee Related Expenses.

SERVICES GENERAL ADMINISTRATION & COORDINATION**PART-I**

This classification shows the expenditures relating to the:

- | | |
|---|--|
| (1) Services, General Administration & Coordination | (7) Chief Pilot Office |
| (2) Ministers | (8) Chief Minister Inspection, Enquiries & Implementation Team |
| (3) Services Tribunal | (9) Chief Minister Helicopter Flight |
| (4) Sindh Public Service Commission | |
| (5) Divisional/District Administration | |
| (6) Sindh Public Procurement Regulatory Authority | |

PART-II

An amount of Rs. 1,119.807 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the **SERVICES GENERAL ADMINISTRATION & COORDINATION**

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0111 Executive and Legislative Organs			
011103 Provincial Executive	1,444.661	1,427.497	6,723.867
011104 Administrative Inspection			
011105 District Administration	4,316.030	6,052.933	5,521.497
011109 Provincial Coordination			
011111 Divisional Administration	912.701	2,269.097	1,206.503
0151 Personal Services			
015101 Establishment Services Gen. Administration	5,661.344	7,414.444	6,343.364
015102 Human Resource Management	824.351	1,200.966	869.925
0541 R&D Environment			
015402 Centralized Purchase & Procurement	215.000	235.000	250.000
0191 General Public Services not elsewhere defined			
019101 Administrative Training	229.757	207.051	355.140
0311 Law Courts			
031101 Courts / Justice			
0611 Housing Development			
061101 Administration	100.000	125.000	100.000
0821 Culture Services			
082105 Promotion of Culture Activities			
Total	13,703.844	18,931.988	21,370.296
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	7,235.184	8,214.401	8,428.620
A03 Operating Expenses	4,514.413	7,342.476	4,762.996
A05 Grants subsidies and Write off Loans	908.792	2,255.077	1,010.166
A06 Transfers	61.412	63.312	109.414
A09 Physical Assets	403.880	405.500	6,246.854
A13 Repairs and Maintenance	580.163	651.222	812.246
Total	13,703.844	18,931.988	21,370.296

Revised Estimate 2023-24:-The increase as compared to Budget Estimate 2023-24 is due to grant of additional funds, during conduct of General Election 2024 and repatriation of illegal foreigner / Afghanis. The funds released to Divisional / District Administration as well as for pay and allowances and as per actual expenditure.

Budget Estimate 2024-25:-The increase as compared to the Budget Estimate 2023-24, is due to provision of funds through SNE, as well as impact of annual increment under Employee Related Expenses.

ANTI-CORRUPTION ESTABLISHMENT**PART-I**

This classification shows the expenditures relating to the:

- (1) Anti Corruption Establishment
- (2) Anti Corruption Courts

PART-II

An amount of Rs. 1.670 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
ANTI-CORRUPTION ESTABLISHMENT

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0311 Law Courts			
031101 Courts / Justice	151.009	158.095	156.289
0321 Economic Crime Investigation			
032108 Economic Crime Investigation	1,445.642	1,429.884	1,499.946
Total	1,596.651	1,587.979	1,656.235
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	1,455.844	1,456.624	1,516.404
A03 Operating Expenses	115.657	102.840	123.076
A05 Grants subsidies and Write off Loans	2.609	2.609	2.870
A09 Physical Assets	10.909	10.909	1.670
A13 Repairs and Maintenance	11.632	14.997	12.215
Total	1,596.651	1,587.979	1,656.235

Revised Estimate 2023-24:-The decrease as compared to the Budget Estimate 2023-24, is due to adoption of funds as per actual expenditure.

Budget Estimate 2024-25:-The increase as compared to the Budget Estimate 2023-24, is due to incorporation of annual increase in yearly pay and allowances as well as due to adoption of SNE.

FINANCE**PART-I**

This classification shows the expenditures relating to the:

- (1) Administration of Financial Affairs
- (2) Directorate of Accounts, Treasuries
- (3) Local Fund Audit
- (4) Government Investments

PART-II

An amount of Rs. 269.764 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the

FINANCE**(Rupees in million)**

Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0112 Financial and Fiscal Affairs			
011204 Administration of Financial Affairs (Voted)	6,694.996	4,407.322	7,088.758
011206 Accounting Services (Voted)	908.328	947.152	997.072
011207 Auditing Services (Voted)	194.085	190.405	233.697
011250 Others		304.205	
Total	7,797.409	5,849.084	8,319.527
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	3,497.874	3,045.973	3,956.483
A03 Operating Expenses	3,792.206	2,266.991	3,866.513
A04 Total Employees' Retirement	50.000	50.000	
A05 Grants subsidies and Write off Loans	17.519	23.330	16.861
A06 Transfers	0.630	0.300	0.662
A09 Physical Assets	330.137	343.232	358.886
A13 Repairs and Maintenance	109.043	119.258	120.122
Total	7,797.409	5,849.084	8,319.527

Revised Estimate 2023-24:-The decrease as compared to the Budget Estimate 2023-24, is due to adoption of funds for Pay & Allowances on actual basis and surrendered funds under LSPs / Block Allocations & Electricity.

Budget Estimate 2024-25:-The increases as compared to Budget Estimate 2023-24, is due to provision of funds through SNE, impact of annual increment in Pay and Allowances, Operating Expenses, Repair & Maintenance.

SUPERANNUATION & PENSION

This classification shows the expenditures relating to the:

- (1) Employees Retirement Benefits

PART-II

An amount of Rs. Nil million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
SUPERANNUATION & PENSION

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0112 Financial & Fiscal Affairs			
011210 Pension-Civil	195,269.768	250,573.348	260,362.537
Total	195,269.768	250,573.348	260,362.537
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.			
A02 Project Pre-investment Analysis			
A03 Operating Expenses			
A04 Employees Retirement Benefits	195,269.768	250,573.348	260,362.537
A05 Grants subsidies and Write off Loans			
A06 Transfers			
A09 Physical Assets			
A13 Repairs and Maintenance			
Total	195,269.768	250,573.348	260,362.537

Revised Estimate 2023-24:-The increase as compared to the Budget Estimate 2023-24, is due to funds adopted through Outside Budget one time "Pensionary Benefits" and "Re-imburement of Medical charges of Pensioners" due to massive influx of the RMC claims of Pensioners.

Budget Estimate 2024-25:-The increases as compared to Budget Estimate 2023-24, is due to the allocation of incremental funds adopted on the basis of actual expenditure, forcasted incsertion of new pensioners, backlog, voluntary retirement and massive influx of the RMC claims of the pensioners.

GRANTS AND SUBVENTIONS**PART-I**

This classification shows the expenditures relating to the:

- (1) Grant in Aid to Non-Financial Institutions
- (2) Grant in Aid to Individuals
- (3) Subsidies (Others)
- (4) Compensation Cases

PART-II

An amount of Rs.Nil has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
RELIEF MEASURE

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0426 Food			
042602 Subsidy			
1071 Administration			
107101 Relief Measures	656.600	656.600	712.600
Total	656.600	656.600	712.600
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.			
A02 Project Pre-investment Analysis			
A03 Operating Expenses			
A05 Grants subsidies and Write off Loans	356.600	356.600	412.600
A06 Transfers	300.000	300.000	300.000
A09 Physical Assets			
A13 Repairs and Maintenance			
Total	656.600	656.600	712.600

Revised Estimate 2023-24:- No change as compared to Budget Estimates 2022-23.

Budget Estimate 2024-25:-The increase compared to Budget Estimate 2023-24, is due to grants -in-aids of Rs. 56.000 million through summaries.

INVESTMENT DEPARTMENT**PART-I**

This classification shows the expenditures relating to the:

- (1) Investment Department

PART-II

An amount of Rs. 5.990 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
INVESTMENT DEPARTMENT

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0472 Other Industries			
047203 Multipurpose Development Projects	4,371.824	3,134.613	4,666.159
Total	4,371.824	3,134.613	4,666.159
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	87.490	66.463	93.832
A03 Operating Expenses	4,246.718	3,030.534	4,254.680
A05 Grants subsidies and Write off Loans	25.500	25.500	306.050
A06 Transfers	1.050	1.050	1.103
A09 Physical Assets	6.777	6.777	5.990
A13 Repairs and Maintenance	4.289	4.289	4.504
Total	4,371.824	3,134.613	4,666.159

Revised Estimate 2023-24:-The decrease as compared to the Budget Estimate 2023-24, is due to adoption of funds for Pay & Allowances on actual basis and Surrendered funds of Electricity and surrendered the amount of 3 LSPs (Support for SNE Sector in Sindh (SEDF), Support for Digital Skills Training Program (DSTP) (onetime). & Support for Start-up Inclubators & Accelerators (SSIA)).

Budget Estimate 2024-25:-The increase as compared to the Budget Estimate 2023-24, is due to impact of annual increment in Pay & Allowance and provision of funds as Gran-in-Aid (one time) for Special Economic Zone Authority (SEZA).

PLANNING AND DEVELOPMENT**PART-I**

This classification shows the expenditures relating to the:

- (1) Planning & Development
- (2) Monitoring & Evaluation
- (3) Coordination relating to Bureau of Statistics
- (4) Research and Training Wing

PART-II

An amount of Rs. 57.001 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
PLANNING AND DEVELOPMENT

(Rupees in million)				
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025	
0111 Executive & Lagislative Organs				
011104 Administrative Inspection	698.821	688.664	734.616	
0152 Planning Services				
015201 Planning	1,576.467	1,078.271	2,102.061	
015220 Others				
0153 Statistics				
015301 Statistics	385.772	442.376	437.017	
0171 Research & Development General Public Services				
017120 Others(Statistics Research e.t.c)				
0622 Rural Development				
062205 Poverty Alleviation Program	50.475	44.927	58.491	
0741 Public Health Services				
74102 Nutrition & Other Hygiene	128.884	124.993	130.623	
Total	2,840.419	2,379.231	3,462.808	
OBJECT CLASSIFICATION(Voted)				
A01 Employees Related Expenses.	1,555.130	1,476.478	1,708.263	
A02 Project Pre-investment Analysis	8.000	8.000	8.000	
A03 Operating Expenses	597.993	602.174	638.953	
A05 Grants subsidies and Write off Loans	511.497	123.912	1,013.547	
A06 Transfers	5.897	5.897	6.192	
A09 Physical Assets	83.694	85.194	5.728	
A13 Repair and Maintenance	78.208	77.576	82.125	
Total	2,840.419	2,379.231	3,462.808	

Revised Estimate 2023-24:-The decrease as compared to the Budget Estimate 2023-24, is due to adoption of Pay and Allowances on actual basis.

Budget Estimate 2024-25:-The increase as compared to the Budget Estimate 2023-24, is due to adopting the Adhoc Relief Allowance 2023, inclusion of provision of SNE and allocation of provision of funds for Pakistan Tanners Association for shifting of "Combined Effluent Treatment Plant (CETP) to solarized Engery System" and "Endowment Fund for operation of N.I.L.T." & SRSO Further, budget for P&D (Secretariat) has also been increased as the department is under going reform and restructuring.

SINDH REVENUE BOARD**PART-I**

This classification shows the expenditures relating to the:

- (1) Administration & Collection of Sales Tax on Services

PART-II

An amount of Rs. Nil million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
SINDH REVENUE BOARD

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0112 Financial & Fiscal Affairs			
011205 Tax Management (Customs, Income Tax, Excise)	1,614.600	1,614.600	1,800.000
Total	1,614.600	1,614.600	1,800.000
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.			
A02 Project Pre-investment Analysis			
A03 Operating Expenses			
A05 Grants subsidies and Write off Loans	1,614.600	1,614.600	1,800.000
A06 Transfers			
A09 Physical Assets			
A13 Repairs and Maintenance			
Total	1,614.600	1,614.600	1,800.000

Revised Estimate 2023-24:- There is no increase in Revised Estimate 2023-24 as compared to Budget Estimate 2023-24.

Budget Estimate 2024-25:- The increase in grant as compared to Budget Estimate 2023-24, is due to demands of funds by Administrative Department as per their actual requirement.

EXCISE & TAXATION**PART-I**

This classification shows the expenditures relating to the:

- (1) Administration & Collection of Excise Duty & Other Taxes
- (2) Prevention of Narcotics
- (3) Taxation Courts

PART-II

An amount of Rs.21.765 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
EXCISE & TAXATION

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0112 Financial & Fiscal Affairs			
011205 Tax Management (Customs, Income Tax, Excise)	6,894.589	6,838.949	7,357.844
0311 Law Courts			
031101 Courts / Justice(Charged)	32.465	10.610	33.874
0321 Police			
032110 Director General Narcotics	181.214	89.148	196.233
Total	7,108.268	6,938.707	7,587.951
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	2,577.252	2,532.216	3,072.382
A03 Operating Expenses	3,997.808	3,863.133	4,044.097
A05 Grants subsidies and Write off Loans	34.438	34.438	37.882
A09 Physical Assets	106.537	115.537	21.765
A13 Repairs and Maintenance	392.233	393.383	411.825
Total	7,108.268	6,938.707	7,587.951

Revised Estimate 2023-24:-The decreases as compared to the Budget Estimate 2023-24, is due to adoption of funds for Pay and Allowances on actual basis & Surrendered fund adopted under Electricity.

Budget Estimate 2024-25:-The increase as compared to Budget Estimate 2023-24, is due to annual increment, in Pay and Allowances and adoption of funds for SNE 2024-25.

BOARD OF REVENUE- TAX MANAGEMENT**PART-I**

This classification shows the expenditures relating to the:

- (1) Administration & Collection of Land Revenue
- (2) Collection of Stamp Duty & Others

PART-II

An amount of Rs. 2,301.837 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
BOARD OF REVENUE- TAXMANAGEMENT

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0112 Financial & Fiscal Affairs			
011205 Tax Management (Customs, Income Tax, Excise. 1)	3,929.417	4,633.439	6,942.735
011205 Tax Management (Customs, Income Tax, Excise)	1,852.285	1,866.387	2,000.668
Total	5,781.702	6,499.826	8,943.403
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	4,380.423	4,855.071	5,185.508
A03 Operating Expenses	1,284.837	1,445.563	1,375.338
A06 Transfers	16.008	21.808	16.808
A09 Physical Assets	32.239	71.439	2,294.137
A13 Repairs and Maintenance	68.195	105.945	71.612
Total	5,781.702	6,499.826	8,943.403

Revised Estimate 2023-24:-The increase as compared to the Budget Estimate 2023-24, is due to adoption of funds as per actual expenditure and surrendered of un-released funds.

Budget Estimate 2024-25:-The increase as compared to the Budget Estimate 2023-24, is due to SNE provision for purchase of Transport.

H O M E**PART-I**

This classification shows the expenditures relating to the:

- (1) Administration & Coordination of Judicial, Civil and Criminal Affairs
- (2) Reclamation & Probation
- (3) Frontier Constabulary
- (4) Rangers
- (5) Anti Terrorism Courts
- (6) Civil Defense

PART-II

An amount of Rs. 12.767 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
H O M E

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0221 Civil Defence			
022101 Civil Defence	150.771	119.805	160.774
0311 Law Courts			
031101 Courts/Justice	173.536	139.663	118.422
0321 Police			
032106 Frontier Watch and Ward	1,556.229	1,680.009	1,798.455
032112 Police Laboratory	208.860	156.287	176.910
032150 Others	6,163.839	6,470.265	6,027.083
0331 Fire Protection			
033102 Operations	15.141	11.944	16.625
0361 Administration			
036101 Secretariat/Administration	1,859.925	2,209.369	1,951.823
Total	10,128.301	10,787.342	10,250.092
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	7,093.491	6,813.969	7,384.766
A03 Operating Expenses	2,249.953	2,838.620	2,448.087
A05 Grants subsidies and Write off Loans	274.777	274.777	276.212
A06 Transfers	2.514	2.514	2.551
A09 Physical Assets	386.416	733.612	11.502
A13 Repairs and Maintenance	121.150	123.850	126.974
Total	10,128.301	10,787.342	10,250.092

Revised Estimate 2023-24:-The increase as compared to the Budget Estimate 2023-24, is due to demand of funds by the Administrative Department under pay and allowances on actual expenditure.

Budget Estimate 2024-25:-The increase as compared to the Budget Estimate 2023-24, is due to inclusion of SNE and annual increment under pay and allowances.

SINDH POLICE**PART-I**

This classification shows the expenditures relating to the:

- (1) Provincial Police

PART-II

An amount of Rs. 7,568.537 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
SINDH POLICE

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0321 Police			
032102 Provincial Police	45,974.198	41,760.980	64,874.344
032103 District Police	74,738.001	82,411.647	93,172.155
032111 Training	3,380.762	3,404.005	3,917.108
032113 Other Civil Armed Forces	1,609.080	1,671.460	1,722.088
032150 Others	194.593	187.972	207.421
Total	125,896.634	129,436.065	163,893.116
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	100,802.829	104,459.121	132,659.383
A03 Operating Expenses	14,189.185	13,765.491	20,083.690
A05 Grants subsidies and Write off Loans	958.001	958.001	1,001.713
A06 Transfers	802.185	887.485	772.928
A09 Physical Assets	7,675.631	7,675.631	7,638.707
A13 Repairs and Maintenance	1,468.803	1,690.336	1,736.695
Total	125,896.634	129,436.065	163,893.116

Revised Estimate 2023-24:-The increase as compared to the Budget Estimate 2023-24, is due to provision of funds on actual expenditure by the Administrative Department under salary and Operating Expenditure.

Budget Estimate 2024-25:-The increase as compared to the Budget Estimate 2023-24, is due to inclusion of SNE and annual increment under pay and allowance.

JAILS**PART-I**

This classification shows the expenditures relating to the:

- (1) Prisons & Detention Centers

PART-II

An amount of Rs. 212.500 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
JAILS

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0341 PrisionAdministration and Operation			
034101 Jails and convict settlement	7,272.929	6,947.999	7,946.153
034120 Others (other places of detention & Cor.)	271.724	268.122	305.102
Total	7,544.653	7,216.121	8,251.255
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	3,027.588	3,103.782	3,694.307
A03 Operating Expenses	3,590.213	3,170.602	3,905.111
A05 Grants subsidies and Write off Loans	411.250	411.250	414.275
A06 Transfers	5.763	5.763	5.801
A09 Physical Assets	491.598	491.598	212.500
A13 Repairs and Maintenance	18.241	33.126	19.261
Total	7,544.653	7,216.121	8,251.255

Revised Estimate 2023-24:-The decrease as compared to the Budget Estimate 2023-24, is due to adoption of funds as per actual expenditure under Employees Related Expenditure.

Budget Estimate 2024-25:-The increase as compared to the Budget Estimate 2023-24, is due to inclusion of SNE and annual increment under pay and allowances.

LAW & PARLIAMENTARY AFFAIRS**PART-I**

This classification shows the expenditures relating to the:

- (1) Coordination of Legal, Judicial, Legislative and Procedural Affairs
- (2) Advocate General
- (3) High Court
- (4) Solicitor
- (5) Official Assignee
- (6) Anti Terrorism Courts
- (7) Courts/Justice

PART-II

An amount of Rs. 556.564 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the

LAW & PARLIAMENTARY AFFAIRS**(Rupees in million)**

Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0311 Law Courts			
031101 Courts / Justice(Charged)	4,475.000	4,846.504	5,015.000
031101 Courts / Justice(Voted)	12,053.553	11,911.130	13,495.606
031102 Attorneys / Legal Services(Voted)	1,704.382	1,950.950	2,050.704
031104 Litigation(Voted)	2,163.412	2,366.774	2,572.118
031120 Others(Voted)	411.280	378.986	479.262
0361 Administration			
036101 Secretariat(Voted)	1,208.373	901.160	1,209.410
Total	22,016.000	22,355.504	24,822.100
(Charged)	4,475.000	4,846.504	5,015.000
(Voted)	17,541.000	17,509.000	19,807.100
OBJECT CLASSIFICATION(Charged)			
A01 Employees Related Expenses.	3,769.454	3,954.814	4,256.048
A03 Operating Expenses	457.954	368.701	496.461
A05 Grants subsidies and Write off Loans	55.000	55.000	60.500
A09 Physical Assets	135.000	413.340	141.520
A13 Repairs and Maintenance	57.592	54.649	60.471
Total	4,475.000	4,846.504	5,015.000
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	15,614.587	15,717.436	17,625.942
A03 Operating Expenses	1,279.390	1,128.713	1,377.063
A05 Grants subsidies and Write off Loans	354.023	354.023	383.519
A09 Physical Assets	225.157	235.507	349.338
A13 Repairs and Maintenance	67.843	73.321	71.238
Total	17,541.000	17,509.000	19,807.100

Revised Estimate 2023-24:-The decrease as compared to the Budget Estimate 2023-24, is due to adoption of funds as per actual expenditure.

Budget Estimate 2024-25:-The increase as compared to the Budget Estimate 2023-24, is due to inclusion of SNE 2023-24 and annual increment and adoption of Adhoc Relief Allowance 2023, and others necessary funds.

PROVINCIAL OMBUDSMAN**PART-I**

This classification shows the expenditures relating to the:

- (1) Provincial Ombudsman

PART-II

An amount of Rs. Nil million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the

PROVINCIAL OMBUDSMAN**(Rupees in million)**

Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
'0311 Fire Protection			
031101 Courts/Justice (Charged)	690.000	705.000	971.569
Total	690.000	705.000	971.569
OBJECT CLASSIFICATION (Charged)			
A01 Employees Related Expenses.			
A05 Grants subsidies and Write off Loans	690.000	705.000	971.569
Total	690.000	705.000	971.569

Revised Estimate 2023-24:- The increase as compared to Budget Estimate 2023-24, is due to provision of additional funds demanded by Administrative Department.

Budget Estimate 2024-25:-The increase as compared to Budget Estimate 2023-24, is due to additional funds demanded by the Secretariat Provincial Ombudsman Sindh.

OMBUDSMAN FOR WOMEN AGAINST HARASSMENT**PART-I**

This classification shows the expenditures relating to the:

- (1) Protection against Harassment of Women at Work Place.

PART-II

An amount of Rs. 44.000 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
OMBUDSMAN FOR WOMEN AGAINST HARASSMENT

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
'0311 Fire Protection			
031101 Courts/Justice (Charged)	133.000	130.000	186.000
Total	133.000	130.000	186.000
OBJECT CLASSIFICATION(Charged)			
A01 Employees Related Expenses.	97.985	94.985	126.213
A03 Operating Expenses	34.065	33.565	36.389
A09 Physical Assets			22.400
A13 Repairs and Maintenance	0.950	1.450	0.998
Total	133.000	130.000	186.000

Revised Estimate 2023-24:-The decrease as compared to the Budget Estimate 2023-24, is due to adoption of funds as per actual expenditure.

Budget Estimate 2024-25:-The increased as compared to the Budget Estimate 2023-24, is due to provision of funds under Adhoc Relief Allowance 2023.

AGRICULTURE**PART-I**

This classification shows the expenditures relating to the:

- (1) Agriculture Administration
- (2) Agriculture Engineering & Water Management
- (3) Agriculture Extension & Research
- (4) Crop Reporting

PART-II

An amount of Rs. 233.148 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
AGRICULTURE

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0421 Agriculture			
042101 Administration/land commission	4,242.268	304.504	14,213.224
042103 Agricultural Research & Extension Serv.	12,104.228	14,923.955	13,758.330
042104 Plants protection and locust control	1,533.116	1,285.894	1,676.900
42113 INFORMATION AND STATISTICS	584.772	579.531	633.702
0741 Public Health Services			
074102 Nutrition and Other Hygienes Programmes	455.927	455.927	453.625
Total	18,920.311	17,549.811	30,735.781
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	11,902.124	9,336.192	15,214.817
A02 Project Pre-investment Analysis	30.240	30.240	30.240
A03 Operating Expenses	2,004.208	3,016.839	10,874.394
A05 Grants subsidies and Write off Loans	39.356	40.562	43.292
A06 Transfers	34.305		34.305
A09 Physical Assets	2,446.089	2,746.089	2,016.548
A13 Repairs and Maintenance	2,463.989	2,379.889	2,522.185
Total	18,920.311	17,549.811	30,735.781

Revised Estimate 2023-24:-The decrease as compared to the Budget Estimate 2023-24, is due to funds surrendered under ERE as per policy.

Budget Estimate 2024-25:-The increase as compared to the Budget Estimate 2023-24, is due to adoption of funds as per policy, Administrative Department demand adoption of funds of Rs. 8.000 Billion for (HARI CARD) and adoption of funds of Rs.2.000 billion under A01270-29-Provision for increase in Pay.

FOOD**PART-I**

This classification shows the expenditures relating to the:

- (1) Food Administration
- (2) Procurement, Rationing, Distribution, Price Control and Storage relating to Food Affairs

PART-II

An amount of Rs. 15.764 million has been included in the Budget Estimates 2024-25 for New Expenditure.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the **FOOD**

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0414 State Trading			
041401 Food (Secretariat)	1,893.810	1,577.035	2,252.541
0426 Food			
042601 Administration	326.746	290.918	15.764
Total	2,220.556	1,867.953	2,268.305
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	1,944.948	1,612.818	1,970.678
A03 Operating Expenses	51.955	31.482	56.026
A05 Grants subsidies and Write off Loans	220.000	220.000	222.000
A09 Physical Assets			15.764
A13 Repairs and Maintenance	3.653	3.653	3.837
Total	2,220.556	1,867.953	2,268.305

Revised Estimate 2023-24:- The decrease as compared to Budget Estimates 2024-25, is due to actual demand of funds under Employees Related Expenses and Operating Expenses, and surrender of funds under head of electricity.

Budget Estimate 2024-25:-The increase as compared to the Budget Estimate 2023-24, is due to policy guidelines annual increment under pay and allowances.

LIVESTOCK & FISHERIES**PART-I**

This classification shows the expenditures relating to the:

- (1) Livestock, Fisheries & Poultry Administration
- (2) Extension & Research
- (3) Prevention of Animal Diseases and Cruelty to Animals
- (4) Livestock Farms & Veterinaries

PART-II

An amount of Rs. 77.312 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
LIVESTOCK & FISHERIES

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0421 Agriculture			
042101 Administration/land commission	602.462	120.713	616.795
042106 Animal Husbandry	7,502.308	6,024.542	8,704.475
0425 Administration			
042501 Administration	814.859	713.330	872.665
0481 R&D Economic Affairs			
048102 R&D Agriculture, Forestry, Fisheries	186.561	175.214	206.084
074102 Nutrition & Other Hygiene Programme	1,880.601	1,880.601	1,880.601
Total	10,986.791	8,914.400	12,280.620
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	4,535.056	4,360.460	5,347.147
A03 Operating Expenses	3,738.979	3,607.830	4,275.916
A05 Grants subsidies and Write off Loans	167.013	167.013	128.900
A09 Physical Assets	2,450.979	657.279	2,428.286
A13 Repairs and Maintenance	94.764	121.818	100.371
Total	10,986.791	8,914.400	12,280.620

Revised Estimate 2023-24:-The decrease as compared to the Budget Estimate 2023-24, is due to funds under ERE surrendered as per R.E policy and also Rs.2.3 Billion have been surrendered.

Budget Estimate 2024-25:-The increase as compared to the Budget Estimate 2023-24, is due to adoption of funds as per policy, and Administrative Department demand.

BOARD OF REVENUE- LANDMANAGEMENT**PART-I**

This classification shows the expenditures relating to the:

- (1) Land Record & Colonization
- (2) Survey & Registration
- (3) Rehabilitation & Settlement
- (4) Relief Measures
- (5) Anti Encroachment Courts

PART-II

An amount of Rs. 23.866 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
BOARD OF REVENUE LANDMANAGEMENT

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0191 General Public Services not elsewhere defined			
019101 Administrative Training	14.941	14.002	19.050
0311 Law Courts			
031101 Courts / Justice	268.650	305.179	311.579
0421 Agriculture			
042101 Administration/land commission	1,736.198	1,575.420	2,766.193
042102 Land Management (Land Record & Colonization	3,197.346	3,783.370	3,929.232
1071 Administration			
107101 Relief Measures	579.092	580.977	607.460
Total	5,796.227	6,258.949	7,633.514
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	3,826.031	4,360.533	5,599.945
A03 Operating Expenses	1,287.465	1,205.485	1,351.638
A05 Grants subsidies and Write off Loans	73.420	83.420	80.762
A06 Transfers	502.848	501.548	502.990
A09 Physical Assets	23.273	23.273	10.231
A13 Repairs and Maintenance	83.190	84.690	87.948
Total	5,796.227	6,258.949	7,633.514

Revised Estimate 2023-24:-The increase as compared to the Budget Estimate 2023-24, is due to adoption of funds as per actual expenditure.

Budget Estimate 2024-25:-The increase as compared to the Budget Estimate 2023-24, is due to incorporation of annual increase in yearly pay and allowances of employees as well as due to adoption of S.N.E.

COOPERATIVE**PART-I**

This classification shows the expenditures relating to the:

- (1) Administration of Cooperative Societies
- (2) Registrar Cooperative Societies

PART-II

An amount of Rs. 1.385 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
COOPERATION

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0421 Agriculture			
042101 Administration/land commission	133.761	106.794	135.073
042107 Cooperation	519.662	480.111	590.749
Total	653.423	586.905	725.822
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	594.153	537.012	677.320
A03 Operating Expenses	36.781	25.773	39.364
A05 Grants subsidies and Write off Loans	4.180	4.180	4.600
A09 Physical Assets	15.306	15.306	1.385
A13 Repairs & Maintenance	3.003	4.634	3.153
Total	653.423	586.905	725.822

Revised Estimate 2023-24:-The decrease as compared to the Budget Estimate 2023-24, is due to less expenditure under Salary and Non-Salary Components.

Budget Estimate 2024-25:-The increase as compared to the Budget Estimate 2023-24, is due to adoption of funds as per policy.

SUBSIDIES**PART-I**

This classification shows the expenditures relating to the:

- (1) Wheat, Food & Other Subsidies

PART-II

An amount Rs. 4,000 million cash Freight support on export of Sugar and Rs. 3000 million for subsidy to farmers for fertilizer has been included in the Budget Estimates 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
SUBSIDIES

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0421 Agriculture			
042101 Administration/Land Commission			
042108 Subsidy			
0426 Food			
042602 Subsidy	70,000.000	92,068.000	96,054.000
0452 Road Transport			
045205 Grants, Loans, Subsidies for Construction			
Total	70,000.000	92,068.000	96,054.000
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.			
A02 Project Pre-investment Analysis			
A03 Operating Expenses			
A05 Grants subsidies and Write off Loans	70,000.000	92,068.000	96,054.000
A06 Transfers			
A09 Physical Assets			
A13 Repairs & Maintenance			
Total	70,000.000	92,068.000	96,054.000

Revised Estimate 2023-24:- An increase of Rs. 22.068 billion has been recorded under subsidy for Ramzan relief package, while other heads remains same.

Budget Estimate 2024-25: -The increase of Rs. 26,054 million as compared to Budget Estimate-2023-24, is due to provision of funds against the demand of funds by Administrative Department in respect of wheat subsidy in respect of State trading of wheat by Food Department.

IRRIGATION**PART-I**

This classification shows the expenditures relating to the:

- (1) Irrigation Administration
- (2) Land Reclamation
- (3) Irrigation
- (4) Sindh Irrigation & Drainage Authority

PART-II

An amount of Rs. 33.931 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
IRRIGATION

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0422 Irrigation			
042201 Administration	882.929	294.623	5,931.544
042202 Irrigation Dams	271.723	401.411	703.073
042203 Canal Irrigation	13,934.604	19,277.057	16,439.032
042204 Tubewells	3,801.384	4,150.792	4,339.152
042205 Equipment Machinery Workshops	1,097.436	962.995	1,296.210
042206 Irrigation, Research and Design	201.122	226.680	241.422
042250 Others	613.910	117.156	680.062
0423 Land Reclamation			
042301 Administration	200.000	200.000	240.000
042302 Waterlogging and Salinity Control	4,700.136	4,655.969	6,041.281
Total	25,703.243	30,286.684	35,911.776
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	18,373.165	17,958.672	26,428.473
A03 Operating Expenses	985.892	609.131	1,119.293
A05 Grants subsidies and Write off Loans	370.129	370.129	427.142
A09 Physical Assets	10.845	10.845	33.931
A13 Repairs & Maintenance	5,963.212	11,337.907	7,902.937
Total	25,703.243	30,286.684	35,911.776

Revised Estimate 2023-24:-The increase as compared to the Budget Estimate 2023-24, is due to increasing in pay & allowances and demand of funds for flood fighting.

Budget Estimate 2024-25:-The increase as compared to the Budget Estimate 2023-24, is due to increase in the budget allocation M&R and desilting keeping in view the increasing cost of petrol and other commodities in order to maintain huge infrastructure of irrigation system in Sindh. Addition of Adhoc Allowance 2023.

ENERGY**PART-I**

This classification shows the expenditures relating to the:

- (1) Administration of Electricity
- (2) Directorate of Alternate Energy
- (3) Sindh Coal Authority
- (4) Directorate of Oil & Gas, Coal & Mines, Village Electrification and Power Development
- (5) Thar Coal Energy Board

PART-II

An amount of Rs. 13.382 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the **ENERGY**

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0431 Coal & Other Sold Mineral Fuels			
043101 Administration	432.238	728.865	442.768
043202 Petroleum and Natural Gas	18.350	15.161	20.191
0434 Other Fuel			
043401 Administration	32.429	49.699	33.355
0437 Administration			
043701 Administration	47,374.261	62,000.446	61,856.598
0438 Others			
043801 Other Energy Promotion programmes	30.104	26.186	36.780
043820 Others	7.633	7.271	8.726
0442 Others			
044202 Inspections	35.795	24.723	39.834
Total	47,930.810	62,852.352	62,438.252
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	698.338	499.450	767.678
A02 Project Pre-investment Analysis		120.000	
A03 Operating Expenses	42,664.999	57,521.113	57,101.916
A05 Grants subsidies and Write off Loans	4,539.348	4,539.348	4,540.783
A06 Transfers	1.741	40.957	1.828
A09 Physical Assets	12.127	12.127	11.082
A13 Repairs & Maintanance	14.257	119.357	14.965
Total	47,930.810	62,852.352	62,438.252

Revised Estimate 2023-24:- The increase as compared to the Budget Estimates 2024-25, is due to centralized payment of electricity dues and liabilities of GoS connections to KE, KWSB, HESCo & SEPCO, after the reconciliation by the Energy Department.

Budget Estimate 2024-25:-The increase as compared to Budget Estimate 2023-24, is due to allocation of funds on account of clearance of Electricity dues as per Administrative Department's demand and taking the impact of annual increment on Salary Component and inclusion of provision of SNE.

MINES & MINERALS**PART-I**

This classification shows the expenditures relating to the:

- (1) Administration of Mines & Mineral Development Resources
- (2) Directorate & Inspectorate of Mines

PART-II

An amount of Rs. 39.477 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
MINES AND MINERALS

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0431 Coal & Other Sold Mineral Fuels			
043102 Coal & Other Sold Mineral Fuels	106.406	105.897	114.064
0442 Others			
044202 Inspections	114.235	101.673	127.644
044203 Administration	153.111	196.100	184.003
Total	373.752	403.670	425.711
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	305.075	282.597	332.542
A03 Operating Expenses	35.649	72.665	39.230
A05 Grants subsidies and Write off Loans	10.890	10.890	11.979
A09 Physical Assets	17.050	17.050	36.613
A13 Repairs & Maintanance	5.088	20.468	5.347
Total	373.752	403.670	425.711

Revised Estimates 2023-24:- The increases as compared to the Budget Estimates 2023-24 is due to adoption of funds as per actual expenditure under Adhoc Relief Allowance 2023 in Employees Related Expenses along-with justified demand of Administrative Department.

Budget Estimates 2024-25:- The increases as compared to the Budget Estimates 2023-24 is due to allocation of funds for SNE (New) and allocation of funds have been kept as per budget policy.

INDUSTRIES**PART-I**

This classification shows the expenditures relating to the:

- (1) Industries & Commerce Affairs
- (2) Directorate of Industries
- (3) Printing and Stationery

PART-II

An amount of Rs. 8.125 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
INDUSTRIES

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0154 Other Genral Services			
015403 Centralized Printing and Publication	521.755	517.056	565.744
0441 Manufacturing			
044120 Others	460.000	460.000	452.500
044301 Administration	824.693	810.521	841.584
Total	1,806.448	1,787.577	1,859.828
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	682.139	676.286	742.206
A03 Operating Expenses	163.260	150.242	168.915
A05 Grants subsidies and Write off Loans	927.468	927.468	930.215
A06 Transfers	1.500	1.500	1.500
A09 Physical Assets	23.715	23.715	8.125
A13 Repairs & Maintanance	8.366	8.366	8.867
Total	1,806.448	1,787.577	1,859.828

Revised Estimate 2023-24:-The decrease as compared to the Budget Estimate 2023-24.

Budget Estimate 2024-25:-The increase as compared to the Budget Estimate 2023-24.

LABOUR**PART-I**

This classification shows the expenditures relating to the:

- (1) Labour & Human Resource Affairs
- (2) Directorate of Labour
- (3) Labour Appellate Tribunal
- (4) Labour Courts
- (5) Minimum Wages Board
- (6) Manpower & Training

PART-II

An amount of Rs. 6.434 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
LABOUR

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0311 Law Courts			
031101 Courts/Justice	284.277	276.798	284.897
0413 General Labour Affairs			
041302 Employment Exchange	203.658	213.537	235.817
041303 Manpower and Vocational Training	24.483	29.861	30.286
041304 Regulation of Man-management Relations	365.440	353.036	417.960
041308 Wage Regulation	18.788	18.766	20.730
041309 Labour Welfare Measures	48.011	44.074	53.933
041310 Administration	610.091	118.127	623.693
044120 Others			
Total	1,554.748	1,054.199	1,667.316
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	894.256	892.966	1,030.458
A03 Operating Expenses	98.146	96.734	106.030
A05 Grants subsidies and Write off Loans	512.340	12.340	513.574
A06 Transfers	0.381	0.531	0.401
A09 Physical Assets	38.710	38.710	5.038
A13 Repairs & Maintanance	10.915	12.918	11.815
Total	1,554.748	1,054.199	1,667.316

Revised Estimates 2023-24:- The decrease as compared to the Budget Estimates 2023-24 is due to mainly surrender of funds amounting to Rs.500.000 million kept as LSP for Benazir Women Agricultural Workers Program. Moreover, the same funds have been repeated in Budget Estimates 2024-25.

Budget Estimates 2024-25:- The increases as compared to the Budget Estimates 2023-24 is due to allocation of funds for SNE (New) and allocation of funds have been kept as per budget policy.

WORKES & SERVICES**PART-I**

This classification shows the expenditures relating to the:

- (1) Administration of Works & Services
- (2) Maintenance & Repairs of Government Buildings
- (3) Maintenance & Repairs of Highways, Roads & Bridges

PART-II

An amount of Rs. 13.127 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
WORKES & SERVICES

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0451 Administration			
045101 Administration(Voted)	5,578.935	1,820.799	1,226.758
0452 Road Transport			
045201 Administration(Voted)	139.537	129.723	164.729
045202 Highways, Roads and Bridges(Voted)	9,294.151	9,323.638	10,293.130
0457 Construction (Works)			
045701 Administration(Voted)	168.733	132.395	187.480
045702 Buildings and Structures (Charged)	489.531	489.531	555.047
045702 Buildings and Structures (Voted)	7,800.045	7,165.441	8,268.782
Total	23,470.932	19,061.527	20,695.926
(Charged)	489.531	489.531	555.047
(Voted)	22,981.401	18,571.996	20,140.879
OBJECT CLASSIFICATION (Charged)			
A01 Employees Related Expenses.	55.175	78.175	86.970
A03 Operating Expenses			
A13 Repairs & Maintanance	434.356	411.356	468.077
Total	489.531	489.531	555.047
OBJECT CLASSIFICATION (Voted)			
A01 Employees Related Expenses.	7,834.424	6,988.233	9,100.782
A03 Operating Expenses	1,485.068	296.986	454.107
A05 Grants subsidies and Write off Loans	64.160	64.160	69.891
A09 Physical Assets	3,517.700	1,017.700	13.271
A13 Repairs & Maintanance	10,080.049	10,204.917	10,502.828
Total	22,981.401	18,571.996	20,140.879

Revised Estimate 2023-24:-The decrease as compared to the Budget Estimate 2023-24 is due to surrender of land acquisition and reolation of utilities charges.

Budget Estimate 2024-25:-The decrease as compared to the Budget Estimate 2023-24, is due to less allocation of funds on account of land acquisition and relocation of utilities charges. However, the increase in employees related expenses is due to an incremental impact on the salary component.

EDUCATION WORKS**PART-I**

This classification shows the expenditures relating to the:

- (1) Maintenance & Repairs of Education Institutions

PART-II

An amount of Rs. 5.872 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
EDUCATION WORKS

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0457 Construction (Works)			
045702 Buildings and Structures	6,611.066	9,579.029	8,164.369
0961 Administration			
096101 Secretariat/Policy/Curriculum	35.363	49.323	44.675
Total	6,646.429	9,628.352	8,209.044
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	1,554.775	1,452.989	1,596.322
A03 Operating Expenses	79.810	57.343	86.210
A05 Grants subsidies and Write off Loans		4.050	12.150
A09 Physical Assets	2.672	2.672	4.650
A13 Repairs & Maintenance	5,009.172	8,111.298	6,509.712
Total	6,646.429	9,628.352	8,209.044

Revised Estimate 2023-24:-The increase as compared to the Budget Estimate 2023-24, is due to adoption of funds of M&R as out side Budget.

Budget Estimate 2024-25:-The increase as compared to the Budget Estimate 2023-24, is due to annual incremental impact under Salary and Adhoc Relief Allowance -2022 and Differential Allowance and kept LSP of M&R for Restoration Flood damages Schools.

TRANSPORT**PART-I**

This classification shows the expenditures relating to the:

- (1) Administration of Transport and Mass Transit
- (2) Provincial Transport Authority
- (3) Road Transport Corporation
- (4) Traffic Control

PART-II

An amount of Rs. 21.986 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
TRANSPORT

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0451 Administration			
045101 Administration	12,563.828	16,157.003	5,216.049
0452 Road Transport			
045201 Administration	70.844	65.446	78.276
045203 Road Transport	762.666	706.595	2,324.038
Total	13,397.338	16,929.044	7,618.363
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	295.561	203.712	302.162
A02 Project Pre-investment Analysis	45.000	32.300	45.000
A03 Operating Expenses	2,098.221	2,225.569	2,952.281
A05 Grants subsidies and Write off Loans	935.636	2,607.933	2,495.579
A09 Physical Assets	10,021.627	11,855.537	1,821.986
A13 Repairs & Maintanance	1.293	3.993	1.355
Total	13,397.338	16,929.044	7,618.363

Revised Estimate 2023-24:-The increase as compared to the Budget Estimate 2023-24, is due to adoption of funds for Sindh Intra District Peoples Bus Project.

Budget Estimate 2024-25:-The decrease as compared to the Budget Estimate 2023-24, is due to allocation of funds amounting to Rs. 1684.292 million for Fund Cost Indecation and funds Rs. 175.000 million for utilities under Sindh Intra District Peoples Bus Services and allocation of funds Rs. 2,000.000 for Operation and Maintanance for the Said Bus Service.

WEIGHT AND MEASURES**PART-I**

This classification shows the expenditures relating to the:

- (1) Weights & Measures
- (2) Market Committee
- (3) Bureau of Supply & Prices

PART-II

An amount of Rs. 4.720 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the

WEIGHT AND MEASURES

	(Rupees in million)		
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0311 Law Courts			
031120 Others	0.052	0.018	0.018
0471 Distributive Trades, Storage, Warehouses			
047101 Weights and Measures	598.348	518.359	609.625
047102 Price Control	51.946	33.392	53.848
Total	650.346	551.769	663.491
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	525.855	435.775	567.451
A03 Operating Expenses	71.423	62.926	76.286
A05 Grants subsidies and Write off Loans	7.370	7.370	8.107
A09 Physical Assets	39.122	39.122	4.720
A13 Repairs & Maintanance	6.576	6.576	6.927
Total	650.346	551.769	663.491

Revised Estimate 2023-24:-The decrease as compared to the B.E-2023-24 is due to less expenditure under Salary and Non-Salary.

Budget Estimate 2024-25:-The increase as compared to the Budget Estimate 2023-24, is due to adoption of funds as per policy.

ENVIRONMENT**PART-I**

This classification shows the expenditures relating to the:

- (1) Environment Protection Administration
- (2) Enforcement of Environment Protection
- (3) Sindh Environment Protection Agency
- (4) Sindh Environmental Protection Tribunal
- (5) Coastal Development Authority

PART-II

An amount of Rs. 8.290 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
ENVIRONMENT

	(Rupees in million)		
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0311 Law Courts			
031101 Courts/Justice	192.045	65.688	193.475
0531 Pollution Abatement			
053101 Environment Protection	763.125	711.202	807.094
0551 Administration of Environment Protection			
055101 Administration	155.951	130.278	147.466
Total	1,111.121	907.168	1,148.036
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	805.181	567.675	856.583
A03 Operating Expenses	193.493	219.478	207.716
A05 Grants subsidies and Write off Loans	61.464	61.464	61.610
A09 Physical Assets	39.930	39.930	9.990
A13 Repairs & Maintenance	11.053	18.621	12.137
Total	1,111.121	907.168	1,148.036

Revised Estimate 2023-24:- The decrease as compared to Budget Estimate 2022-23 is due to adoption of figures as per actual expenditure.

Budget Estimate 2024-25:-The increase as compared to Budget Estimates 2022-23 is due to annual increment in pay and allowances and inclusion of S.N.E.

FOREST AND WILDLIFE**PART-I**

This classification shows the expenditures relating to the:

- (1) Forest & Wildlife Administration
- (2) Sindh Wildlife Board
- (3) Conservator Forest and Wildlife

PART-II

An amount of Rs. 64.308 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
FOREST AND WILDLIFE

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0424 Forestry			
042401 Preservation of Wildlife and Control of Hunting	628.534	664.101	737.742
042402 Forestry	2,036.347	2,080.619	2,406.130
0551 Administration of Environment Protection			
055101 Administration	123.635	97.716	125.837
Total	2,788.516	2,842.436	3,269.709
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	1,965.756	1,923.465	2,504.531
A03 Operating Expenses	251.950	321.326	269.872
A05 Grants subsidies and Write off Loans	42.471	42.471	46.718
A09 Physical Assets	111.169	111.169	28.971
A13 Repairs & Maintenance	417.170	444.005	419.617
Total	2,788.516	2,842.436	3,269.709

Revised Estimates 2023-24:- The increases as compared to the Budget Estimates 2023-24 is due to adoption of funds as per actual expenditure under Adhoc Relief Allowance 2023 in Employees Related Expenses along-with justified demand of Administrative Department.

Budget Estimates 2024-25:- The increases as compared to the Budget Estimates 2023-24 is due to allocation of funds for SNE (New) and allocation of funds have been kept as per budget policy.

LOCAL GOVERNMENT**PART-I**

This classification shows the expenditures relating to the:

- (1) Local Government Affairs
- (2) Local Bodies/Councils Administration
- (3) Directorate Local Government
- (4) Sindh Local Government Board

PART-II

An amount of Rs. Nil million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
LOCAL GOVERNMENT

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0111 Executive and Legislative Organs			
011108 Local Authority Administration and Regulation	21,610.591	32,624.453	32,066.485
0181 Administration of General Public Services			
018101 Voter Registration/Elections	46.812	32.037	41.374
0191 General Public Services not elsewhere defined			
019101 Administrative Training	98.233	83.383	103.593
0621 Urban Development			
062102 Planning of Community Services	426.047	377.287	495.072
062130 Others	31.511	21.200	31.534
0741 Public Health Services			
074102 Nutrition and other Hygiene Programmes	51.724	50.912	51.724
Total	22,264.918	33,189.272	32,789.782
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	931.846	729.407	1,003.574
A03 Operating Expenses	1,884.430	2,229.405	1,911.280
A05 Grants subsidies and Write off Loans	18,048.311	28,822.669	28,475.542
A09 Physical Assets	502.437	502.437	500.000
A13 Repairs & Maintanance	897.894	905.354	899.386
Total	22,264.918	33,189.272	32,789.782

Revised Estimate 2023-24:-The increase as compared to the Budget Estimate 2023-24, is due to released additional funds of Rs.9.600 billion for SSWMB.

Budget Estimate 2024-25:-The increase as compared to the Budget Estimate 2023-24, is mainly due to enhancement of Grants in respect of S.S.W.M.B.

TRANSFER TO LOCAL BODIES**PART-I**

This classification shows the expenditures relating to the:

- (1) Grant in Aid to Local Bodies/Councils

PART-II

An amount of Rs. 72,000.000 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the

TRANSFER TO LOCAL BODIES

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0141 Transfers (Inter-Governmental)			
014103 To TMAs (Tehsil, Town and Unions)	88,000.000	121,894.000	160,000.000
Total	88,000.000	121,894.000	160,000.000
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.			
A02 Project Pre-investment Analysis			
A03 Operating Expenses			
A05 Grants subsidies and Write off Loans	88,000.000	121,894.000	160,000.000
A06 Transfers			
A09 Physical Assets			
A13 Repairs & Maintenance			
Total	88,000.000	121,894.000	160,000.000

Revised Estimate 2023-24:- The increase as compared to Budget Estimate 2023-24, is mainly due to 50% increase in OZT share of all local councils in Sindh during CFY 2023-24 and committed funds on Summaries initiated by Local Government Department.

Budget Estimate 2024-25:- The increase as compared to the Budget Estimate 2023-24, is due to 50% increase in OZT Share all Local Councils in Sindh during CFY 2023-2024. Further, the PFC has already been constituted under Sindh Local Government Act 2013 and its first meeting held in the month of July, 2023 for objective and equitable distribution of resources between the provincial government and all tiers of Local Councils in the province. The computing of PFC Award is under process.

HOUSING TOWN PLANNING**PART-I**

This classification shows the expenditures relating to the:

- (1) House Town Planning Affairs

PART-II

An amount of Rs. Nil million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
HOUSING TOWN PLANNING

(Rupees in million)

Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0611 Housing Development			
061101 Administration	62.933	59.705	54.346
061102 Low Cost Housing			
061103 Other Housing Facilities	2,144.600	103.463	2,129.214
Total	2,207.533	163.168	2,183.560
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	155.172	91.160	127.440
A03 Operating Expenses	2,041.443	59.040	2,044.655
A05 Grants subsidies and Write off Loans	8.000	8.000	8.400
A13 Repairs & Maintanance	2.918	4.968	3.065
Total	2,207.533	163.168	2,183.560

Revised Estimate 2023-24:-The decrease as compared to the Budget Estimate 2023-24, is due to surrender of unreleased funds allocated for establishment of housing units for poor in Sindh.

Budget Estimate 2024-25:-The increase as compared to the Budget Estimate 2023-24, is due to provision of funds through SNE, impact of annual increment in Salary and Allowances and to allocation of funds as per sanctioned strength.

HUMAN SETTLEMENT SP.DEV & SOCIAL HOUSING**PART-I**

This classification shows the expenditures relating to the:

- (1) Administration of Katchi Abadies
- (2) Sindh Katchi Abadies Authority

PART-II

An amount of Rs. 0.760 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
KATCHI ABADIES

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0611 Housing Development			
061101 Administration	270.757	258.842	262.012
061103 Other Housing Facilites	21.886	6.871	21.026
Total	292.643	265.713	283.038
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	70.067	40.002	58.630
A03 Operating Expenses	19.098	21.434	20.850
A05 Grants subsidies and Write off Loans	201.000	201.000	201.100
A09 Physical Assets	0.859	0.859	0.760
A13 Repairs & Maintanance	1.619	2.418	1.698
Total	292.643	265.713	283.038

Revised Estimate 2023-24:-The decrease as compared to the Budget Estimate 2023-24, is due to adoption of funds as per actual expenditure under Employee Related Expenses.

Budget Estimate 2024-25:-The decrease as compared to the Budget Estimate 2023-24, is due to allocation of funds as per Sanctioned Strength and as per budget policy.

RURAL DEVELOPMENT**PART-I**

This classification shows the expenditures relating to the:

- (1) Rural Development Affairs
- (2) Directorate of Rural Development

PART-II

An amount of Rs. 7.418 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
RURAL DEVELOPMENT

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0622 Rural			
062201 Rural Planning	687.885	437.453	697.214
062206 Administration	128.646	522.615	149.930
Total	816.531	960.068	847.144
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	603.290	530.049	684.844
A03 Operating Expenses	21.284	31.864	22.634
A05 Grants subsidies and Write off Loans	10.731	10.731	11.268
A09 Physical Assets			7.418
A13 Repairs & Maintenance	181.226	387.424	120.980
Total	816.531	960.068	847.144

Revised Estimate 2023-24:-The decrease as compared to the Budget Estimate 2023-24, is due to adoption of funds as per actual expenditure under Employees Related Expenditure.

Budget Estimate 2024-25:-The increase as compared to the Budget Estimate 2023-24, is due to annual increment Pay and Allowance and increase in Repair & Maintenance and Executive Allowance, actual expenditure of last year 2022-23 as per policy.

PUBLIC HEALTH ENGINEERING**PART-I**

This classification shows the expenditures relating to the:

- (1) Public Health Engineering & Rural Development Affairs
- (2) Directorate of Public Health Engineering & Rural Development

PART-II

An amount of Rs. 19.195 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the

PUBLIC HEALTH ENGINEERING

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0521 Waste Water Management			
052102 Works (Rural)	486.880	107.279	550.268
0622 Rural			
062201 Rural Planning	76.716	77.484	89.757
062220 Others	15.195	10.698	17.955
0631 Water Supply			
063101 Administration	229.998	216.576	1,345.234
063102 Works (Construction) and Operations	7,063.066	6,995.233	7,642.465
Total	7,871.855	7,407.270	9,645.679
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	2,466.953	2,004.056	3,772.889
A03 Operating Expenses	1,318.583	1,327.945	1,564.760
A05 Grants subsidies and Write off Loans	7.500	7.500	8.250
A09 Physical Assets	0.272	0.272	6.740
A13 Repairs and Maintenance	4,078.547	4,067.497	4,293.040
Total	7,871.855	7,407.270	9,645.679

Revised Estimate 2023-24:-The decrease as compared to the Budget Estimate 2023-24, is due to adoption of funds as per actual expenditure under Employees Related Expenditure.

Budget Estimate 2024-25:-The increase as compared to the Budget Estimate 2023-24, is due to allocation of funds as per sanction strength and as per budget policy.

HEALTH SERVICES**PART-I**

This classification shows the expenditures relating to the:

- (1) Administration of Health Affairs
- (2) Directorate of General Health Services
- (3) Drug Control
- (4) Primary, Secondary and Tertiary Health Care

PART-II

An amount of Rs. 889.537 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
HEALTH SERVICES

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0311 Courts /Justice			
31101 Courts /Justice	38.663	45.430	47.872
0711 Medical Products, Appliances and Equipment			
071101 Medical Products, Appliances and Equipment	33.793	40.475	43.369
071102 Drug Control	176.566	168.922	210.062
0721 General Medical Services			
072101 General Medical Services	178.771	166.286	178.052
0722 Specilized Medical Services			
072201 Specilized Medical Services	5,212.120	5,281.812	5,168.506
0731 General Hospital Services			
073101 General Hospital Services	98,988.722	110,516.310	126,370.996
073102 District Headquarter Hospitals	2,168.301	1,394.499	1,656.840
073103 Tehsil Headquarter Hospitals	13,143.447	12,871.804	15,543.239
073104 Rural Health Centers	8,711.303	7,859.094	9,616.285
073105 Basic Health Units/ Dispensaries/ Clinics etc.	10,717.788	11,248.340	11,690.370
0732 Special Hospital Services			
073201 Special Hospital Services (Mental Hospital)	535.071	590.329	615.678
0733 Medical and Maternity Centre Services			
073301 Mother and Child Health	1,071.717	859.430	1,181.096
0734 Nursing and Convalescent Home Services			
073401 Nursing and Convalescent Home Services	10,498.524	12,967.034	13,962.302

(Rupees in million)

Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0741 Public Health Services			
074101 Anti-Malaria	976.805	1,154.045	1,217.551
074102 Nutrition and other Hygiene Programmes	2,944.233		
074102 Nutrition and other Hygiene Programmes	3.621	5.714	4.549
074103 Anti-Tuberculosis	2,123.032	1,989.419	2,249.462
074104 Chemical Examiner and Laboratories	182.372	185.070	210.079
074105 EPI (Expanded Program of Immunization)	4,945.640	6,143.474	8,550.362
074120 Others (other Health Facilities and Preventive Measures)	1,339.466	1,388.368	774.601
0761 Administration			
076101 Administration	50,557.393	57,088.002	86,317.853
Total	214,547.348	231,963.857	285,609.124
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	71,593.490	68,212.440	105,751.312
A03 Operating Expenses	46,422.787	44,403.535	48,588.708
A05 Grants subsidies and Write off Loans	81,900.452	104,411.555	115,647.449
A06 Transfers	3,646.272	4,450.142	3,783.003
A09 Physical Assets	9,133.408	8,237.033	9,905.805
A13 Repairs and Maintenance	1,850.939	2,249.152	1,932.847
Total	214,547.348	231,963.857	285,609.124

Revised Estimates 2023-24: The increase in the figures of Revised Estimates 2023-24 is caused due to the provision of funds, through outside budget, to different grants recipient Institutions as well as other health facilities on regular budget in order to cater their needs for remaining months of current financial year 2023-24, such as National Institute of Cardiovascular Disease (NICVD) / Sindh Institute of Cardiovascular Disease (SICVD), SIUT, Child Life Foundation, Syed Abdullah Shah Institute of Medical Science Sehwan Shareef, Child Aid Association, etc.

Budget Estimate 2024-25:- The enhancement in the Budget Estimate 2024-25 is owing to the fact that the Government of Sindh has increased the grant of various major Health Institutions i.e Indus Hospital & its Expansion Program, Sindh Institute of Urology & Transplantation Karachi, SMBBIT Karachi, SICHN Karachi & Sukkur, Syed Abdullah Shah Institute of Medical Sciences, Sehwan, PAQSJIMS Gambat, Sindh Institute of Physical Medicine and Rehabilitation. Moreover, the increase of B.E is also witnessed due to the incremental increase in the budget of all Health Facilities, as per policy of Finance Department.

SPORTS AND YOUTH AFFAIRS**PART-I**

This classification shows the expenditures relating to the:

- (1) Sports & Youth Affairs
- (2) Directorate of Sports & Youth Affairs

PART-II

An amount of Rs. 8.185 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
SPORTS AND YOUTH AFFAIRS

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0811 Recreational and Sporting Services			
081102 Youth Affairs	321.111	317.709	368.757
081104 Grants to Sports Organisations	560.000	554.255	560.000
081105 Administration	881.531	877.118	488.681
081120 Others	63.466	60.235	64.287
Total	1,826.108	1,809.317	1,481.725
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	262.951	244.164	294.071
A03 Operating Expenses	93.459	90.952	106.597
A05 Grants subsidies and Write off Loans	1,435.070	1,435.071	1,043.428
A09 Physical Assets	5.457	5.457	8.185
A13 Repairs and Maintenance	29.171	33.673	29.444
Total	1,826.108	1,809.317	1,481.725

Revised Estimate 2023-24:-The decrease as compared to the Budget Estimate 2023-24, is due to adoption of funds as per actual expenditure under employees related expences.

Budget Estimate 2024-25:-The decrease as compared to the Budget Estimate 2023-24, is due to deduction of two grants.

INFORMATION**PART-I**

This classification shows the expenditures relating to the:

- (1) Administration of Information & Archives
- (2) Directorate of Archives Sindh
- (3) Public Relations

PART-II

An amount of Rs. 90.432 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the

INFORMATION

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0831 Broadcasting and Publishing			
083104 Public Relations	941.484	1,015.263	1,164.423
0861 Administration of Information, Recreation and Culutre			
086101 Administration	8,534.516	8,615.915	8,668.009
0951 Subsidiary Services to Education			
095101 Archives Library and Museums			
Total	9,476.000	9,631.178	9,832.432
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	590.219	598.847	698.520
A03 Operating Expenses	8,519.854	8,569.212	8,602.204
A05 Grants subsidies and Write off Loans	321.348	391.348	423.783
A06 Transfers	0.244	0.444	0.366
A09 Physical Assets	20.346	40.346	77.144
A13 Repairs and Maintenance	23.989	30.981	30.415
Total	9,476.000	9,631.178	9,832.432

Revised Estimate 2023-24:-The increase as compared to the Budget Estimate 2023-24, is due to provision of necessary funds under various objects.

Budget Estimate 2024-25:-The main reason for increase as compared to the Budget Estimate 2023-24, is due to adoption of necessary funds under various objects.

MINORITIES AFFAIRS**PART-I**

This classification shows the expenditures relating to the:

- (1) Minorities Affairs Administration
- (2) Directorate of Minorities Affairs

PART-II

An amount of Rs. Nil million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
MINORITIES AFFAIRS

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0841 Reigious Affairs			
084101 Administration	391.122	133.387	364.840
084104 Minority Affairs	1,130.726	1,386.887	1,142.326
Total	1,521.848	1,520.274	1,507.166
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	146.316	144.654	173.204
A03 Operating Expenses	27.676	27.764	28.934
A05 Grants subsidies and Write off Loans	1,052.197	1,052.197	1,052.417
A09 Physical Assets	43.176	43.176	
A13 Repairs and Maintenance	252.483	252.483	252.611
Total	1,521.848	1,520.274	1,507.166

Revised Estimate 2023-24:-The decrease as compared to the Budget Estimate 2023-24.

Budget Estimate 2024-25:-The increase as compared to the Budget Estimate 2023-24.

CULTURE, TOURISM, ANTIQUITIES AND ARCHIVES**PART-I**

This classification shows the expenditures relating to the:

- (1) Administrative Affair of Culture, Tourism & Antiquities
- (2) Directorate of Culture
- (3) Tourism, Antiquities, Libraries and Museums

PART-II

An amount of Rs. 63.002 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
CULTURE

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0411 General Economic Affairs			
041102 Anthropological, Archaeological and other Sociological Survey	1,615.533	1,753.210	1,276.901
0472 Other Industries			
047202 Tourism	54.043	28.046	53.747
0821 Cultural Services			
082104 Administration	1,457.551	1,419.074	2,505.047
082105 Promotion of Cultural Activities	2,576.213	3,509.159	2,900.418
0951 Subsidiary Services to Education			
095101 Archives Library and Museums	1,772.200	1,665.049	1,606.520
Total	7,475.540	8,374.538	8,342.633
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	1,332.174	1,035.559	1,446.706
A02 Project Pre-investment Analysis	60.000	60.000	60.000
A03 Operating Expenses	1,528.680	1,703.424	2,774.180
A05 Grants subsidies and Write off Loans	2,068.850	2,070.850	1,875.049
A06 Transfers			
A09 Physical Assets	343.132	343.132	57.406
A13 Repairs and Maintenance	2,142.704	3,161.573	2,129.292
Total	7,475.540	8,374.538	8,342.633

Revised Estimate 2023-24:-The increase as compared to the Budget Estimate 2023-24, is due to adoption of funds as per actual expenditure under Employee Related Expenses and operating expenses as well as Grant-in-Aid to different endities through summaries.

Budget Estimate 2024-25:-The decrease as compared to the Budget Estimate 2023-24, is due to adoption of funds as per actual expenditure under Employee Related Expenses.

INFORMATION TECHNOLOGY**PART-I**

This classification shows the expenditures relating to the:

- (1) Information, Science & Technology Affairs

PART-II

An amount of Rs. 9.824 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
INFORMATION TECHNOLOGY

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0862 Information Technology			
086201 Information Technology Promotion	1,243.212	1,236.488	1,273.948
Total	1,243.212	1,236.488	1,273.948
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	146.515	145.166	161.188
A03 Operating Expenses	684.016	682.441	693.315
A05 Grants subsidies and Write off Loans	405.500	401.000	406.050
A06 Transfers	2.000	2.000	2.100
A09 Physical Assets	3.780	3.780	9.824
A13 Repairs and Maintenance	1.401	2.101	1.471
Total	1,243.212	1,236.488	1,273.948

Revised Estimate 2023-24:-The decrease as compared to the Budget Estimate 2023-24, is due to adoption of Pay and Allowances on actual basis & Surrendered fund of Electricity.

Budget Estimate 2024-25:-The increase as compared to the Budget Estimate 2023-24, is due to taking impact of SNE and annual increment in Pay & Allowances.

EDUCATION ADMINISTRATION**PART-I**

This classification shows the expenditures relating to the:

- (1) Administrative Affair of Education & Literacy
- (2) Primary, Secondary & Tertiary Education Administration
- (3) Directorate of Literacy & Non-Formal Education
- (4) Directorate of Inspection & Registration of (Pvt.) Schools
- (5) Sindh Education Policy Commission
- (6) Sindh Teacher Education Development Authority

PART-II

An amount of Rs. 1,541.550 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
EDUCATION ADMINISTRATION

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0741 Public Health Services			
074102 Nutrition & Other Hygiene Programmes			
0911 Pre-Primary and Primary Education Affairs and Services			
091103 Administration	2,572.499	2,781.794	2,698.173
0921 Secondary Education Affairs and Services			
092101 Secondary Education	1,655.208	1,646.697	1,959.583
092102 Administration	2,759.249	3,822.507	2,928.777
092120 Others	446.869	429.902	415.125
0931 Tertiary Education Affairs and Services			
093103 Administration			
0951 Subsidiary Services to Education			
095101 Archives Library and Museums	49.414	57.792	51.026
0961 Administration			
096101 Secretariat / Policy / Curriculum	26,009.576	14,022.233	44,414.458
096102 Sindh Education Reform Programme	19,547.097	20,031.982	24,598.770
Total	53,039.912	42,792.908	77,065.912
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	9,258.268	7,558.393	23,457.259
A03 Operating Expenses	19,162.387	9,715.369	24,593.423
A05 Grants subsidies and Write off Loans	6,014.027	6,391.247	6,448.804
A06 Transfers	15,610.126	16,105.126	15,965.632
A09 Physical Assets	1,801.829	1,812.829	5,670.313
A13 Repairs and Maintenance	1,193.275	1,209.944	930.481
Total	53,039.912	42,792.908	77,065.912

Revised Estimate 2023-24:-The decrease as compared to the Budget Estimate 2023-24, is due to adoption of funds as per actual expenditure.

Budget Estimate 2024-25:-The increase as compared to the Budget Estimate 2023-24, is due to provision of funds through SNE, annual increment under pay and allowances and allocation for Grants.

PRIMARY EDUCATION**PART-I**

This classification shows the expenditures relating to the:

- (1) Primary Educational Affairs

PART-II

An amount of Rs. 11.038 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
PRIMARY EDUCATION

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0457 Construction (Works)			
045702 Buildings and Structures			
0911 Pre-Primary and Primary Education Affair and Services			
091102 Primary	101,288.148	109,272.679	134,285.145
0961 Administration			
096101 Secretariat / Policy / Curriculum	1,055.542	398.768	1,938.849
Total	102,343.690	109,671.447	136,223.994
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	101,248.288	108,504.723	134,379.277
A03 Operating Expenses	642.776	488.898	683.926
A05 Grants subsidies and Write off Loans	400.000	625.200	1,115.600
A09 Physical Assets	9.659	9.659	
A13 Repairs and Maintenance	42.967	42.967	45.191
Total	102,343.690	109,671.447	136,223.994

Revised Estimate 2023-24:-The increase as compared to the Budget Estimate 2023-24, is due to adaption of funds under Employee Related Expenses, as per actual expenditure.

Budget Estimate 2024-25:-The increase as compared to the Budget Estimate 2023-24, is due to provision of funds through SNE and annual increment in salaries of employees.

ELEMENTARY/MIDDLE EDUCATION**PART-I**

This classification shows the expenditures relating to the:

- (1) Middle/Elementary Educational Affairs

PART-II

An amount of Rs. 73.257 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
MIDDLE EDUCATION

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0457 Construction (Works)			
045702 Buildings and Structures			
0921 Secondary Education Affairs & Services			
092101 Secondary Education	22,257.891	30,335.071	35,903.700
0961 Administration			
096101 Secretariat / Policy / Curriculum	195.640	29.620	241.966
Total	22,453.531	30,364.691	36,145.666
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	22,117.391	30,029.064	35,775.231
A03 Operating Expenses	160.218	146.980	168.068
A05 Grants subsidies and Write off Loans	100.000	112.500	147.500
A09 Physical Assets	23.550	23.550	1.840
A13 Repairs and Maintenance	52.372	52.597	53.027
Total	22,453.531	30,364.691	36,145.666

Revised Estimate 2023-24:-The increase as compared to the Budget Estimate 2023-24, is due to adaption of funds under salary component, on actual basis.

Budget Estimate 2024-25:-The increase as compared to the Budget Estimate 2023-24, is due adoption of Adhoc Relief Allowance-2023, annual increment in salary and SNE.

SECONDARY EDUCATION**PART-I**

This classification shows the expenditures relating to the:

- (1) Secondary Educational Affairs (Matriculation)

PART-II

An amount of Rs. 23.925 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
SECONDARY EDUCATION

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0457 Construction (Works)			
045702 Buildings and Structures			
0921 Secondary Education Affairs & Services			
092101 Secondary Education	53,604.236	57,993.579	67,996.362
096101 Secretariat / Policy / Curriculum	262.551	179.622	524.877
Total	53,866.787	58,173.201	68,521.239
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	53,089.107	57,532.287	67,391.864
A03 Operating Expenses	545.857	312.662	639.410
A05 Grants subsidies and Write off Loans	200.000	279.075	457.225
A06 Transfers		17.354	
A09 Physical Assets	13.312	13.312	14.020
A13 Repairs and Maintenance	18.511	18.511	18.720
Total	53,866.787	58,173.201	68,521.239

Revised Estimate 2023-24:-The increase as compared to the Budget Estimate 2023-24, is due to provision of funds as per actual expenditure under Pay and Allowances.

Budget Estimate 2024-25:-The increase as compared to the Budget Estimate 2023-24, is due to provision of funds through SNE as well as annual increment under Pay and Allowances.

HIGHER SECONDARY**PART-I**

This classification shows the expenditures relating to the:

- (1) Higher Secondary Educational Affairs (Intermediate)

PART-II

An amount of Rs. 404.038 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the

HIGHER SECONDARY

	(Rupees in million)		
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0457 Construction (Works)			
045702 Buildings and Structures			
0921 Secondary Education			
092101 Secondary Education	28,741.882	26,956.100	39,589.489
0961 Administration			
096101 Secretariat / Policy / Curriculum	502.000	3.437	614.065
Total	29,243.882	26,959.537	40,203.554
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	28,411.186	25,937.870	39,187.362
A03 Operating Expenses	321.683	223.195	380.921
A05 Grants subsidies and Write off Loans	60.000	95.355	172.065
A06 Transfers	432.000	681.654	432.000
A09 Physical Assets	14.115	14.115	23.867
A13 Repairs and Maintenance	4.898	7.348	7.339
Total	29,243.882	26,959.537	40,203.554

Revised Estimate 2023-24:-The decrease as compared to the Budget Estimate 2023-24, is due to provision of funds under Pay & Allowance as per actual expenditure.

Budget Estimate 2024-25:-The increase as compared to the Budget Estimate 2023-24, is due to shifting of budget of newly upgraded higher secondary schools from demand SC21152,153 to SC21154. Rest increase is due to annual increment as per policy of B.E.2024-25.

COLLEGES**PART-I**

This classification shows the expenditures relating to the:

- (1) Professional / Technical Universities, Colleges and Institutes

PART-II

An amount of Rs. 75.531 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
COLLEGES

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0457 Construction (Works)			
045702 Buildings and Structures	594.579	526.740	607.342
0931 Tertiary Education Affairs and Services			
093101 General Universities / Colleges / Institutes	21,889.450	22,597.183	27,437.732
093102 Professional / Technical Universities / Colleges / Institutes			
093103 Administration	5,030.127	4,467.904	7,225.916
093120 Others	150.000	150.000	175.000
Total	27,664.156	27,741.827	35,445.990
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	21,989.769	22,221.489	29,392.296
A03 Operating Expenses	1,136.611	980.522	1,192.563
A05 Grants subsidies and Write off Loans	3,680.050	3,690.050	4,045.000
A09 Physical Assets	70.489	70.489	13.842
A13 Repairs and Maintenance	787.237	779.277	802.289
Total	27,664.156	27,741.827	35,445.990

Revised Estimate 2023-24:-The increase as compared to the Budget Estimate 2023-24, is due to provision of funds under Pay & Allowances and provision of funds under object element Grant-in-Aid.

Budget Estimate 2024-25:-The increase as compared to the Budget Estimate 2023-24, is due to provision of funds through SNE, annual increment under Pay and Allowances, and allocation in Grants.

MEDICAL EDUCATION**PART-I**

This classification shows the expenditures relating to the:

- (1) Professional / Technical Universities, Colleges and Institutes
- (2) Directorate of Nursing

PART-II

An amount of Rs. 197.042 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
MEDICAL EDUCATION

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0931 Tertiary Education Affairs and Services			
093102 Professional / Technical Universities / Colleges / Institutes	12,658.107	13,288.449	13,777.037
093103 Administration	578.026	434.690	586.593
095102 Student's Hostels	22.969	23.534	27.246
Total	13,259.102	13,746.673	14,390.876
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	2,819.567	2,415.194	3,263.472
A03 Operating Expenses	885.472	767.144	1,017.834
A05 Grants subsidies and Write off Loans	4,180.241	5,067.755	5,007.770
A06 Transfers	5,010.962	5,033.510	4,823.682
A09 Physical Assets	310.537	380.537	192.491
A13 Repairs and Maintenance	52.323	82.533	85.627
Total	13,259.102	13,746.673	14,390.876

Revised Estimate 2023-24:- The enhancement in the Revised Estimates 2023-24 is due to fact that the Government of Sindh has enhanced the Grant-In-Aid of Dow University of Medical and Health Science Karachi. Moreover, funds for operating expenses of DHQ Hospital Dadu are provided to Liaquat University of Medical & Health Sciences, Jamshoro.

Budget Estimate 2024-25:-The enhancement in the Budget Estimates 2024-25 is due to reason funds has been proposed as per policy of Finance Department in the Budget Estimates 2024-25.

TECHNICAL EDUCATION**PART-I**

This classification shows the expenditures relating to the:

- (1) Sindh Technical Education and Vocational Training Authority
- (2) BB Shaheed Human Resource Research & Development Board

PART-II

An amount of Rs. Nil million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
TECHNICAL EDUCATION

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0413 General Labour Affairs			
041303 Manpower and Vocational Training	681.759	708.211	759.244
0921 Secondary Education Affairs and Services			
092101 Secondary Education	2,285.817	2,327.803	2,313.443
0931 Tertiary Education Affairs and Services			
093102 Professional / Technical Universities / Colleges / Institutes	3,661.301	3,401.044	3,470.139
093103 Administration	137.241	154.336	192.256
093120 Others	16.599	19.453	18.117
1071 Administration			
107104 Administration	140.901	61.633	99.835
107120 Others	63.733	74.136	69.494
Total	6,987.351	6,746.616	6,922.528
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	3,238.247	3,183.645	3,147.544
A03 Operating Expenses	328.120	127.231	347.084
A05 Grants subsidies and Write off Loans	3,380.426	3,395.426	3,385.426
A13 Repairs and Maintenance	40.558	40.314	42.474
Total	6,987.351	6,746.616	6,922.528

Revised Estimate 2023-24:-The decrease as compared to the Budget Estimate 2023-24, is due to surrender of un-utilized funds under object code "A03303-Electricity".

Budget Estimate 2024-25:-The decrease as compared to the Budget Estimate 2023-24, is due to annual incremented impact under Employee Related Expenditure.

UNIVERSITIES AND BOARDS DEPARTMENT

PART-I

This classification shows the expenditures relating to the:

- (1) Universities & Board Affairs
- (2) Universities and Boards Department.

PART-II

An amount of Rs. Nil million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
GRANTS OF UNIVERSITIES

	(Rupees in million)		
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0931 Tertiary Education Affairs and Services			
093103 Administration	3,391.011	2,555.781	3,675.577
093120 Others			
Total	3,391.011	2,555.781	3,675.577
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	69.050	61.380	79.640
A03 Operating Expenses	33.817	40.657	36.545
A05 Grants subsidies and Write off Loans	2,086.388	2,451.388	2,357.548
A06 Transfers	1,200.256	0.256	1,200.269
A09 Physical Assets			
A13 Repairs and Maintenance	1.500	2.100	1.575
Total	3,391.011	2,555.781	3,675.577

Revised Estimate 2023-24:-The increase as compared to the Budget Estimate 2023-24, is due to provision of funds through outside budget and accordingly adopted through R.E. 2023-24.

Budget Estimate 2024-25:- The increase as compared to the Budget Estimate 2023-24, is due to provision of funds through SNE, impact of annual increment under Pay & Allowances, and enhancement in Grants to institutions.

DEPARTMENT OF EMPOWERMENT-PERSONS DISABILITIES**PART-I**

This classification shows the expenditures relating to the:

- (1) Education & Welfare of Physically Handicapped Children's or Persons

PART-II

An amount of Rs. 17.891 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
SPECIAL EDUCATION

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0921 Secondary Education			
092102 Administration	169.228	182.699	187.241
0941 Education Services not definable by Level			
094101 School for Handicapped / Retarded Persons	2,555.604	2,477.061	2,911.913
0961 Administration			
096101 Secretariat / Policy / Curriculum	3,360.143	2,586.807	3,545.551
Total	6,084.975	5,246.567	6,644.705
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	2,313.891	2,261.270	2,682.480
A03 Operating Expenses	702.563	680.695	734.006
A05 Grants subsidies and Write off Loans	2,098.500	1,603.413	2,614.328
A09 Physical Assets	776.498	506.666	415.634
A13 Repairs and Maintenance	193.523	194.523	198.257
Total	6,084.975	5,246.567	6,644.705

Revised Estimate 2023-24:-The decrease as compared to the Budget Estimate 2023-24, is due to surrendering of funds under grant-in-aid.

Budget Estimate 2024-25:-The increase as compared to the Budget Estimate 2023-24, is due to provision of funds through SNE, annual increment under Employee Related Expenses, and allocation of funds as per demand Administrative Department under Operating Expenses and enhancement of existing grant-in-aid of few NGOs.

POPULATION WELFARE**PART-I**

This classification shows the expenditures relating to the:

- (1) Family Planning & Population Welfare Measures

PART-II

An amount of Rs. 21.540 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the

POPULATION WELFARE**(Rupees in million)**

Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0741 Public Health Services			
74102 Nutrition and other Hygiene Programmes	18.591	18.591	19.442
1081 Others			
108103 Population Welfare Measures	6,501.929	7,142.900	8,658.036
Total	6,520.520	7,161.491	8,677.478
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	3,976.164	4,483.014	5,974.415
A03 Operating Expenses	2,306.227	2,397.867	2,469.074
A05 Grants subsidies and Write off Loans	14.641	14.641	16.105
A06 Transfers	115.335	115.335	115.687
A09 Physical Assets	49.830	49.830	40.958
A13 Repairs and Maintenance	58.323	100.804	61.239
Total	6,520.520	7,161.491	8,677.478

Revised Estimates 2023-24:- The increases as compared to the Budget Estimates 2023-24 is due to adoption of funds as per actual expenditure under Adhoc Relief Allowance 2023 in Employees Related Expenses along-with justified demand of Administrative Department.

Budget Estimates 2024-25:- The increases as compared to the Budget Estimates 2023-24 is due to allocation of funds for SNE (New) and allocation of funds have been kept as per budget policy, as well as provision for increase in pay.

WOMEN DEVELOPMENT**PART-I**

This classification shows the expenditures relating to the:

- (1) Women Development Affairs
- (2) Directorate of Women Development

PART-II

An amount of Rs. Nil million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
WOMEN DEVELOPMENT

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
104101 Shelter for the homeless	100.836	68.908	100.138
1071 Administration			
107104 Administration	118.895	122.482	131.948
107120 Others	486.252	420.549	568.852
Total	705.983	611.939	800.938
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	310.848	235.542	312.944
A03 Operating Expenses	370.697	351.259	468.796
A05 Grants subsidies and Write off Loans	5.921	5.921	6.514
A06 Transfers	0.100	0.600	8.105
A09 Physical Assets	14.055	14.055	
A13 Repairs and Maintenance	4.362	4.562	4.579
Total	705.983	611.939	800.938

Revised Estimate 2023-24:-The decrease as compared to the Budget Estimate 2023-24.

Budget Estimate 2024-25:-The increase as compared to the Budget Estimate 2023-24, is due to enhancement / increase of lump-sum provision.

REHABILITATION**PART-I**

This classification shows the expenditures relating to the:

- (1) Rehabilitation Affairs
- (2) Provincial Disaster Management Authority

PART-II

An amount of Rs. 1.600 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the

REHABILITATION**(Rupees in million)**

Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
1071 Administration			
107101 Relief Measures	1,245.000	2,096.847	1,245.000
107104 Administration	717.451	1,008.863	721.575
Total	1,962.451	3,105.710	1,966.575
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	61.976	47.415	61.649
A03 Operating Expenses	94.135	94.450	97.082
A05 Grants subsidies and Write off Loans	1,247.049	2,403.254	1,247.254
A09 Physical Assets	0.402	0.402	1.600
A13 Repairs and Maintenance	558.889	560.189	558.990
Total	1,962.451	3,105.710	1,966.575

Revised Estimate 2023-24:-The increase as compared to the Budget Estimate 2023-24, is due to adoption of funds as per actual expenditure and provision of additional funds to Provincial Disaster Management Authority for relief activities in rain/flood effected area in Sindh Province.

Budget Estimate 2024-25:-The increase as compared to the Budget Estimate 2023-24, is due to adoption of annual increment under Employee Related Expenditures, and enhancement of office management expenditure of PDMA Sindh.

SOCIAL WELFARE**PART-I**

This classification shows the expenditures relating to the:

- (1) Social Welfare Measures
- (2) Directorate of Social Welfare

PART-II

An amount of Rs. 36.417 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
SOCIAL WELFARE

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0741 Public Health Services			
74102 Nutrition and other Hygiene Programmes			
0821 Cultural Services			
082103 Community Centres	61.499	63.079	65.862
082104 Administration			
1011 Sickness and Disability			
101101 Sickness and Disability	21.426	17.692	22.483
1041 Family and Children			
104101 Shelter for the Homeless (Darul-Aman)	58.858	61.515	80.871
104102 Shelter for the Homeless (Darul-Aman)			
1071 Administration			
107102 Rehabilitation and Resettlement	8.447	5.802	8.627
107104 Administration	1,815.337	2,012.457	1,526.326
1081 Others			
108101 Social Welfare Measures	1,484.812	1,477.455	1,688.603
Total	3,450.379	3,638.000	3,392.772
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	1,433.569	1,398.149	1,649.539
A03 Operating Expenses	404.508	382.030	393.900
A05 Grants subsidies and Write off Loans	1,574.580	1,810.367	1,267.280
A09 Physical Assets	3.344	12.276	45.349
A13 Repairs and Maintenance	34.378	35.178	36.704
Total	3,450.379	3,638.000	3,392.772

Revised Estimate 2023-24:-The increase as compared to the Budget Estimate 2023-24, is due to increase of Grant-in-Aid.

Budget Estimate 2024-25:-The increase as compared to the Budget Estimate 2023-24.

AUQAF, RELIGIOUS AFFAIRS AND ZAKAT**PART-I**

This classification shows the expenditures relating to the:

- (1) Auqaf, Religious Affair, Zakat and Ushr Measures

PART-II

An amount of Rs. 8.140 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
AUQAF, RELIGIOUS AFFAIRS AND ZAKAT

(Rupees in million)

Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0841 Religious Affairs			
084101 Administration	46.889	35.350	52.467
084103 Auqaf	611.669	967.723	1,030.727
1081 Others			
108104 Zakat and Ushr	556.103	566.197	608.023
Total	1,214.661	1,569.270	1,691.217
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	650.079	649.343	752.900
A03 Operating Expenses	408.309	396.820	428.609
A05 Grants subsidies and Write off Loans	2.662	4.800	2.928
A06 Transfers	2.553	2.553	2.681
A09 Physical Assets	6.811	11.335	6.140
A13 Repairs and Maintenance	144.247	504.419	497.959
Total	1,214.661	1,569.270	1,691.217

Revised Estimates 2023-24:- The increases as compared to the Budget Estimates 2023-24 is due to adoption of funds as per actual expenditure under Adhoc Relief Allowance 2023 in Employees Related Expenses along-with justified demand of Administrative Department. Moreover, the funds of Rs.350.000 million have been adopted as onetime grant for Conservation & Rehabilitation of Dargah Hazrat Sachal Sarmast.

Budget Estimates 2024-25:- The increases as compared to the Budget Estimates 2023-24 is due to allocation of funds for SNE (New) and allocation of funds have been kept as per budget policy. Moreover, funds amounting to Rs.350.000 million have been allocated as onetime grant for Conservation & Rehabilitation of Dargah Hazrat Sachal Sarmast, for the Budget Estimates 2024-25.

SUGARCANE CESS**PART-I**

This classification shows the expenditures relating to the:

(1) Agriculture

PART-II

An amount of Rs. Nil million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
SUGARCANE CESS

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
042 Agriculture, Food, Irrigation, Forestry & Fishing			
042150 Other Services	420.000	472.390	451.935
Total	420.000	472.390	451.935
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.			
A02 Project Pre-investment Analysis			
A03 Operating Expenses			
A05 Grants subsidies and Write off Loans			
A06 Transfers	420.000	472.390	451.935
A09 Physical Assets			
A13 Repairs and Maintenance			
Total	420.000	472.390	451.935

Revised Estimate 2023-24:-The decrease as compared to Budget Estimate 2023-24, is due to actual collection during crushing season 2022-23.

Budget Estimate 2024-25:-The increase in Budget Estimate 2024-25 as per policy for crushing season 2023-24.

HUMAN RIGHTS**PART-I**

This classification shows the expenditures relating to the:

- (1) Directorate of Human Rights Hyderabad
- (2) Human Rights Deptt. (Secretariat)
- (3) Directorate of Human Rights Karachi.
- (4) Directorate of Human Rights Sukkur.

PART-II

An amount of Rs. 41.792 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
HUMAN RIGHTS

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0191 General Public Services not else where defined			
019120 Others	570.000	543.200	622.792
Total	570.000	543.200	622.792
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	132.854	98.854	151.832
A03 Operating Expenses	189.146	196.346	214.319
A05 Grants subsidies and Write off Loans	201.464	201.464	201.610
A06 Transfers	14.550	14.550	15.278
A09 Physical Assets	28.516	28.516	36.111
A13 Repairs and Maintenance	3.470	3.470	3.642
Total	570.000	543.200	622.792

Revised Estimate 2023-24:-The decrease as compared to the Budget Estimate 2023-24, is due to adoption of funds as per actual expenditure.

Budget Estimate 2024-25:-The increase as compared to the Budget Estimate 2023-24, is due to adoption of Adhoc Relief Allowance 2023 and other necessary funds.

INTER PROVINCIAL CO-ORDINATION**PART-I**

This classification shows the expenditures relating to the:

- (1) Provincial Co-Ordination

PART-II

An amount of Rs. 10.646 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
INTER PROVINCIAL CO-ORDINATION

(Rupees in million)

Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0111 Executive & Lagislative Organs			
011109 Provincial Co-Ordination(Voted)	80.615	73.889	93.857
Total	80.615	73.889	93.857
OBJECT CLASSIFICATION(Voted))			
A01 Employees Related Expenses.	66.898	59.135	68.683
A03 Operating Expenses	10.748	10.198	11.293
A05 Grants subsidies and Write off Loans	2.357	2.357	2.593
A09 Physical Assets			10.646
A13 Repairs and Maintenance	0.612	2.199	0.642
Total	80.615	73.889	93.857

Revised Estimate 2023-24:-The decrease as compared to Budget Estimate 2023-24, is due to adoption of Pay and Allowances on actual basis.

Budget Estimate 2024-25:- The decrease as compared to Budget Estimate 2023-24, is due to taking the impact of annual increment in salary component and inclusion of Executive Allowance.

CHIEF MINISTER'S INSPECTION ENQUIRIES**PART-I**

This classification shows the expenditures relating to the:

- (1) Chief Minister's Inspection Enquiries

PART-II

An amount of Rs. 27.261 million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
MISCELLANEOUS

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0111 Executive & Lagislative Organs			
011104 Adminstrative Inspection	124.336	177.440	187.328
Total	124.336	177.440	187.328
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	94.979	128.117	132.043
A03 Operating Expenses	12.165	25.412	24.790
A05 Grants subsidies and Write off Loans	1.331	5.000	1.464
A09 Physical Assets	14.500	15.500	23.420
A13 Repairs and Maintenance	1.361	3.411	5.611
Total	124.336	177.440	187.328

Revised Estimate 2023-24:- The increase as compare to Budget Estimates 2023-24 is due to adoption of funds, as per actual expenditure, under Employees Related Expenses.

Budget Estimate 2024-25:-The increase in B.E 2024-25 as compare to B.E 2023-24 is due to adoption of funds as per demand of Administrative Department, annual increment in pay and allowances and SNE 2023-25.

FINANCE- DEBT SERVICING INTREST PAYMENT**PART-I**

This classification shows the expenditures relating to the:

Under this head, interest payable on the various loans taken from Central Govt. as well as payments made by the State Bank of Pakistan on securities of Provincial loans purchased with a view of discharge the obligations are shown. This head also includes interest charges on State Provident and other similar funds.

PART-II

An amount of Rs. Nil million has been included in the Budget Estimates 2024-25 for New Expenditure.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
FINANCE

(Rupees in million)

Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0112 Financial and Fiscal Affairs			
011402 Intrest on Foreign Debt (Charged)	19,703.077	24,115.844	26,591.696
011501 Intrest on Domestic Debt (Charged)	25,100.000	25,100.000	25,100.000
011502 Intrest on Domestic Debt (Charged)	3,975.384	3,975.384	2,228.995
Total	48,778.461	53,191.228	53,920.691
OBJECT CLASSIFICATION(Charged)			
A01 Employees Related Expenses.			
A03 Operating Expenses			
A05 Grants subsidies and Write off Loans			
A07 Total Intrest Payment	48,778.461	53,191.228	53,920.691
A10 Principal Repayments of			
A13 Repairs and Maintenance			
Total	48,778.461	53,191.228	53,920.691

Revised Estimate 2023-24:-The increase as compared to the Budget Estimate 2023-24, is on the basis of reconciled estimates with the Federal Govt toward debt repayment. It represents forex exchange variation during the year.

Budget Estimate 2024-25:-The increase as compared to the Budget Estimate 2023-24, is on the basis of reconciled estimates with the Federal Govt toward debt repayment. It represents forex exchange variation during the year.

SOCIAL PROTECTION**PART-I**

This classification shows the expenditures relating to the:

- (1) Social Welfare Measures
- (2) Directorate of Social Welfare

PART-II

An amount of Rs. Nil million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
SOCIAL PROTECTION

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
1071 Administration			
107104 Administration	93.561	80.153	105.170
1081 Others			
108101 Social Welfare Measures	2,148.694	132.871	12,155.179
Total	2,242.255	213.024	12,260.349
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	112.103	82.609	127.550
A03 Operating Expenses	122.442	122.705	127.852
A05 Grants subsidies and Write off Loans	2,000.000	-	12,000.000
A09 Physical Assets	3.000	3.000	
A13 Repairs and Maintenance	4.710	4.710	4.947
Total	2,242.255	213.024	12,260.349

Revised Estimate 2023-24:-The decrease as compared to the Budget Estimate 2023-24.

Budget Estimate 2024-25:- The decrease as compared to Budget Estimates 2023-24.

SINDH HIGHER EDUCATION COMMISSION**PART-I**

This classification shows the expenditures relating to the:

- (1) Sindh Higher Education Commission (SHEC)
- (2) Chairman Charter & Inspection and Evaluation Committee Karachi (CIEC)

PART-II

An amount of Rs. Nil million has been included in the Budget Estimates 2024-25 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

FUNCTIONAL-cum-OBJECT Classification under which this grant will be accounted for on behalf of the
SINDH HIGHER EDUCATION COMMISSION

(Rupees in million)

Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
0931 Tertiary Education Affairs and Services			
093103 Administration	23,076.989	23,569.397	35,010.489
Total	23,076.989	23,569.397	35,010.489
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.			
A03 Operating Expenses			
A05 Grants subsidies and Write off Loans	23,076.989	23,569.397	35,010.489
A06 Transfers			
A09 Physical Assets			
A13 Repairs and Maintenance			
Total	23,076.989	23,569.397	35,010.489

Revised Estimate 2023-24:-The increase as compared to the Budget Estimate 2023-24, is due to provision of funds to newly established universities through outside budget and accordingly adopted through R.E. 2023-24.

Budget Estimate 2024-25:-The increase as compared to Budget Estimates 2023-24, is due to enhancement of existing grant-in-aid of public sector universities and addition of few new universities in B.E. 2024-25.

SECTION – II

REVENUE RECEIPT

TAXES ON INCOME

PART-I

Income under this head is based on share received by Provincial Government from Federal Government on account of Corporation and Personal Income Tax. Budget classification has been transferred to New Accounting Model (NAM) Heads of Account from Financial Year 2005-06.

PART-II

		(Rupees in million)			
Revenue Receipts		Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
B-	TAX REVENUE				
B01	Direct Taxes				
B011	Taxes on Income				
B01108	Share of net proceeds assigned to the Provinces		508,589.822	504,256.128	737,291.314
B012	Wealth Tax				
B01206	Share of net proceeds assigned to the Provinces				
B01501	Workers Welfare Fund				
B01120	Others (Wealth Tax)				
B017	Capital Value Tax on Immoveable Property		113.035	1,462.810	2,166.890
B01770	Others				
B011	Total Taxes on Income	-	508,702.857	505,718.938	739,458.204

Revised Estimate 2023-24 and Budget Estimate 2024-25 : These receipts are part of Revenue Assignment received from Federal Government as per NFC Award. The estimates under this head of account are communicated by the Federal Government.

[75]

CUSTOMS

PART-I

This Head of Account shows share of net proceeds assigned to Provincial Governments on account of Customs Duty which is levied and collected by the Federal Government on import of different commodities.

PART-II

(Rupees in million)				
Revenue Receipts	Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
B02	Indirect Taxes			
B020	Customs Duties			
B02070	Share of net proceeds assigned to Provinces	160,974.695	179,605.913	206,188.103
B020	Total Customs	-	160,974.695	179,605.913
			206,188.103	206,188.103

Revised Estimate 2023-24 and Budget Estimate 2024-25 : These receipts are part of Revenue Assignment received from Federal Government as per NFC Award. The estimates under this head of account are intimated by the Federal Government.

SALES TAX

PART-I

This Head of Account reflects the Provincial Government's share in the net proceeds of Sales Tax, which is levied and collected by Federal Government on different commodities. It includes Sales Tax on services being levied by Provincial Governments, FATA, PATA, Islamabad Capital Territory, AJ&K & Northern Areas and collected by Federal Government. It also includes Central Excise in Sales Tax mode on Services levied & collected by Federal Government.

PART-II

(Rupees in million)				
Revenue Receipts	Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
B02	Indirect Taxes			
B023	Sales Tax			
B02303	Share of net proceeds assigned to Provinces		487,742.933	496,995.729
B02365	Other Collection			
B02366	Sales Tax on Services Collected on Behalf of Provincial Governments, FATA, PATA, Islamabad Capital Territory, AJ&K and Northern Areas.			672,237.424
B02367	Sales Tax on Services levied as Central Excise in the VAT Mode			
B023	Total Sales Tax		487,742.933	496,995.729
				672,237.424

Revised Estimate 2023-24 and Budget Estimate 2024-25 : These receipts are part of Revenue Assignment received from Federal Government as per NFC Award. The estimates under this head of account are provided by the Federal Government.

FEDERAL EXCISE

PART-I

This Head of Account reflects the Provincial Government's share in the net proceeds of excise duty on various commodities. It also includes share of Provincial Government on account of royalty on crude oil.

PART-II

(Rupees in million)				
Revenue Receipts	Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
B02	Indirect Taxes			
B024	Federal Excise			
B02408	Shares of Net Proceeds assigned to Provinces.		97,640.951	81,982.809
B02410	Net Proceeds of Royalty on Crude Oil Assigned to Provinces			129,532.786
B025	Federal Excise on Natural Gas			
B02503	Net Proceeds of Excise Duty on Natural Gas Assigned to Province		11,569.880	4,461.940
B024	Total Federal Excise	-	109,210.831	86,444.749
				136,582.906

Revised Estimate 2023-24 and Budget Estimate 2024-25 : These receipts are part of Revenue Assignment received from Federal Government as per NFC Award. The estimates under this head of account are conveyed by the Federal Government.

ROYALTY ON NATURAL GAS AND CRUDE OIL**PART-I**

Income under this head of account is based on share of Provincial Government in the net proceeds of excise duty as well as royalty on natural gas.

PART-II

(Rupees in million)				
Revenue Receipts	Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
B02	Indirect Taxes			
B025	Federal Excise on Natural Gas			
B02503	Net Proceeds of Excise Duty on Natural Gas Assigned to Provinces			
B02504	Net Proceeds of Royalty on Natural Gas etc. Transferred to Provinces			
C03	Miscellaneous Receipts			
C039	Development Surcharge and Royalties			
C03907	Net Proceeds of Royalty on Crude Oil	8,605.440	20,781.880	20,751.500
C03908	Net Proceeds of Royalty on Natural Gas	33,505.632	53,016.040	61,223.540
B025	Total Federal Excise on Natural Gas	-	42,111.072	73,797.920
			81,975.040	

Revised Estimate 2023-24 and Budget Estimate 2024-25 These receipts are part of Straight Transfers received from Federal Government. The estimates under this head of account are provided by the Federal Government.

SURCHARGE ON GAS**PART-I**

This Head of Account represents receipts of the Provincial Government's share in the net proceeds of Surcharge on Natural Gas.

PART-II

(Rupees in million)				
Revenue Receipts	Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
B03	Indirect Taxes			
B030	Other Indirect Taxes			
B03044	Net Proceeds from Surcharges on Gas Assigned to Provinces			
C03	Miscellaneous Receipts			
C039	Development Surcharge and Royalties			
C03904	Net Proceeds from Development Surcharges on Gas		10,742.736	19,183.591
B030	Total Surcharge on Gas	-	10,742.736	19,183.591
				17,389.811

Revised Estimate 2023-24 and Budget Estimate 2024-25 These receipts are part of Straight Transfers received from Federal Government. The estimates under this head of account are furnished by the Federal Government.

TAX ON AGRICULTURE INCOME

PART-I

This Head of Account represents the receipt collection of tax levied on Agriculture by Provincial government.

PART-II

(Rupees in million)

Revenue Receipts		Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
B-01	Direct Taxes				
B011-	Taxes on Income				
B01176	Tax on Agricultural Income in the Sindh		3,630.000	2,000.000	6,000.000
B01184	Recoveries of Overpayments				
B01186	Taxes on Income not elsewhere classified				
B01189	Deduct Refund/Rebate				
B011	Taxes from Agriculture	-	3,630.000	2,000.000	6,000.000

Revised Estimate 2023-24: Receipts target has been reduced due to less recoveries.

Budget Estimate 2024-25: The target has been increased as potential of receipts under agriculture income is high compared to its actual collection.

PROPERTY TAX

PART-I

The Budget Classification has changed to New Accounting Model (NAM) from Financial Year 2005-06.

PART-II

(Rupees in million)				
Revenue Receipts	Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
B-01	Direct Taxes			
B-013	Property Tax			
B01301	Ordinary Collection	0.000	0.000	0.000
B01310	Total Property Tax	-	0.000	0.000

Revised Estimate 2023-24 and Budget Estimate 2024-25 : The target for B.E 2023-24 and R.E 2023-24 was not proposed because this tax has been devolved to Local Councils / Districts. Therefore, it is no longer included in the Provincial revenue profile.

ENTERTAINMENT TAX

PART-I

The Budget Classification has changed to New Accounting Model (NAM) from Financial Year 2005-06.

PART-II

(Rupees in million)				
Revenue Receipts	Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
B-03	Indirect Taxes			
B-030	Other Indirect Taxes			
B03001	Entertainment Tax	122.000	100.000	150.000
B03	Total Entertainment Tax	-	122.000	150.000

Revised Estimate 2023-24 : R.E. 2023-24 has been proposed according to actual collection.

Budget Estimate 2024-25 : The target has been increased in accordance with the potential of these receipts.

TRANSFER OF PROPERTY TAX (REGISTRATION)

PART-I

The Budget Classification has been changed to New Accounting Model (NAM) from Financial Year 2005-06.

PART-II

(Rupees in million)				
Revenue Receipts	Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
B-01	Direct Taxes			
B-013	Property Tax			
B01301	Ordinary Collection			
B01311	Fees of registering documents	1,198.266	363.104	1,270.858
B01312	Copying registered documents	40.640	12.323	43.132
B01320	Others	81.094	24.573	86.010
B01310	Total Transfer of Property Tax (Registration)	-	1,320.000	400.000
				1,400.000

Revised Estimate 2023-24 : the target has been reduced due to decrease in collection.

Budget Estimate 2024-25 : the target for B.E 2024-25 has been raised in anticipation of improved collection.

OTHER RECEIPTS FROM LAND**PART-I**

The levy under the Land Revenue has been abolished through the Sindh Land Revenue (Abolished) Ordinance, 2000.

1. The main source of receipts under this important revenue head "0124000-Land Revenue" were:-
 - (a) Ordinary Revenue
 - (b) Sale-proceeds of Waste-land and redemption of Land Tax; and
 - (c) Miscellaneous
2. "Ordinary Revenue" is divided in fixed and fluctuating collections. It also includes receipts from service commutation.
3. The Sale-proceeds of colony lands are credited to Extraordinary Receipt. The proceeds of sale of land outside the colonies are also credited to the same head, the justification being that where large sum is involved, the transaction should be regarded as abnormal and should not, therefore, be attributed to the ordinary revenue account. However, proceeds from sale of small pieces of Government land outside the colonies are regarded as normal sales, the proceeds of which are credited to the head "0125000-Land Revenue".
4. "Miscellaneous" includes a number of detailed heads, of which the most important ones are:-
 - (i) Fines and forfeitures by the Revenue Department;
 - (ii) The rent of cultivation of Government land in all canal colonies and elsewhere is credited to this head;
 - (iii) Rent from shop sites and other sites in colonies, nazul lands and building;
 - (iv) Management of Government Estates;
 - (v) Revenue record room receipts:- This relates mainly to the fee for the inspection and copying of revenue
 - (vi) Mutation fee- This represents Government's share of fee charged for the entry of mutations;
 - (vii) Copying and inspection fee of patwaris records- These represent Government's share of fees charged for copying and inspection of patwaris records;
 - (viii) Other items- Under this head number of miscellaneous items are included for which no separate detailed head is prescribed; and
 - (ix) Receipts on account of fee for Revenue Records- This represents the fee charged from land-holders for copying of Revenue Records. etc.

PART-II**(Rupees in million)**

Revenue Receipts		Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
B-01	Direct Taxes				
B-014	LAND REVENUE				
B01401	Ordinary collection		469,494	152,142	500,697
B01402	Development cess		2,694	0,873	2,874
B01403	Malkana		704,744	228,356	751,563
B01411	Recovery on account of Survey & Settlement Charges		2,318	0,751	2,471
B01417	Mutation Fee		37,056	12,006	39,521
B01421	Recovery of Overpayments		1,346	0,436	1,436
B01425	Land Revenue - Others		1,348	0,436	1,438
B014	Total Land Revenue	-	1,219,000	395,000	1,300,000

Revised Estimate 2023-24 : The R.E 2023-24 has been reduced due to decrease in revenue collection.

Budget Estimate 2024-25 : B.E 2024-25 has been increased as better recovery is expected.

The Land Revenue has been abolished since 1999-2000. However, the head of Account has been retained for the collection under Development Cess and Malkana etc.

TAXES ON PROFESSION, TRADE AND CALLINGS**PART I**

This Tax was levied under the provisions of the West Pakistan Finance Act 1964, on all persons who are liable to pay Income-Tax.

PART II

(Rupees in million)				
Revenue Receipts	Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
B01	Direct Taxes			
B016	TAXES ON PROFESSIONS, TRADES AND CALLINGS			
B016	Taxes on Profession Trade and Callings			
B01601	Ordinary Collection		1,947.000	1,000.000
B01602	Foreign Air Travel			2,597.000
B01603	Deduction at-source			
B01604	Health Tax			
B01605	Education Tax			
B01670	Other Collection			
B016	Total Tax on Profession, Trade and Callings	0.000	1,947.000	1,000.000
				2,597.000

Revised Estimate 2023-24: R.E 2023-24 has been pitched down keeping in view the actual collection.

Budget Estimate 2024-25: B.E 2024-25 has been enhanced according to potential of this tax head.

CAPITAL VALUE TAX

PART I

The tax under this Head of Account represents the Tax on Immoveable Property

PART II

		(Rupees in million)		
Revenue Receipts	Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
B02	Other Indirect Taxes			
B017	Capital Value Tax			
B017	Capital Value Tax on Immoveable Property		0.000	5.000
B017	Total Capital Value Tax	0.000	0.000	5.000
			0.000	0.000

Revised Estimate 2023-24: R.E 2023-24 has been proposed in view of actual receipts.

Budget Estimate 2024-25: No target for B.E 2024-25 has been proposed because Capital Value Tax on property has been abolished since 2020-21.

SINDH SALES TAX ON SERVICES

PART I

Pursuant to consensus the 7th NFC Award the Government of Sindh decided to impose, assess and collect sales Tax on Services. The schedule cases all services which are clearly included in the Sindh Sales Tax ordinance 2000 and First Schedule the Westorn Act, 1969.

However in the services in schedule of the proposal Sindh Sales Tax on Services Bill 2010, this tax is imposed on of these services from the year 2010-11

PART II

(Rupees in million)

Revenue Receipts		Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
B02	Other Indirect Taxes				
B023	SALES TAX				
B02351	Ordinary Collection Sindh Worker Welfare Fund		235,000.000	230,000.000	350,000.000
B023	Total Provincial Sales Tax on Services	-	235,000.000	230,000.000	350,000.000

Revised Estimate 2023-24 : A slight reduction in Revised Estimates is made as per actual collection.

Budget Estimate 2024-25 : The budget target has been increased because of better recovery and higher potential tax receipts from services sector.

PROVINCIAL EXCISE

PART I

Main sources of income under this head are Duties on medicinal and toilet preparation materials including Beer and Liquor sold to non-Muslims and Fee on sale of commercial spirits including denatured Spirits.

PART II

(Rupees in million)

Revenue Receipts		Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
B02	Other Indirect Taxes				
B026	PROVINCIAL EXCISE				
	SPIRIT AND FERMENTED PRODUCTS				
B02601	Malt Liquors-Duty on Beer Manufactured in Pakistan		2,992.360	1,852.427	3,223.903
B02602	Foreign Liquors-Duty on Spirits Manufactured in Pakistan and Classed as Foreign Spirits.		4,877.893	3,019.664	5,255.352
B02603	License Fee for the Generally Sale of Foreign Liquor whether imported or Manufactured in Pakistan.		1,263.362	782.085	1,361.125
B02611	License Fee for Commercial Spirits		280.164	173.435	301.843
	SPIRIT AND FERMENTED PRODUCTS MEDICATED WINES AND LIQUORS				
B02612	License Fee for Denatured Spirits		216.512	134.031	233.268
B02613	Permit Fee for Denatured Spirits		266.919	165.234	287.575
	OTHERS				
B02620	Medicinal and Toilet Preparations containing Alcohol.		388.007	240.195	418.030
B02621	Duty on spirit used in the Manufacture of Medicine and on Rectified Spirits and Absolute Alcohol used for Medicine Purposes.		260.523	161.278	280.684
B02622	Receipts form Distilleries.		1,145.444	709.090	1,234.081
B02623	Collection of Payments for Services Rendered.		107.030	66.257	115.313
B02625	Fines, Confiscation and Miscellaneous		265.047	164.080	285.558
B02627	Tax on advertisements		0.016	0.010	0.017
B02628	Others		859.723	532.214	926.251
B026	Total Provincial Excise		12,923.000	8,000.000	13,923.000

Revised Estimate 2023-24 : R.E 2023-24 is reduced owing to a decline in actual receipts.

Budget Estimate 2024-25: The target has been pitched up substantially as improvement in recoveries is expected.

STAMP DUTIES

PART I

Receipts from stamps are divided under two main heads:
Judicial and Non-Judicial
The main sources of income under this head is the sale of Stamps.
"0271000-Non-Judicial" also includes the duty on impressing documents.

PART II

		(Rupees in million)			
Revenue Receipts	Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25	
B02	INDIRECT TAXES				
B027	STAMP DUTIES				
	NON-JUDICIAL				
B02701	Sale of Stamps	11,559.026	7,541.209	12,254.469	
B02702	On bills of exchange cheques and other commercial documents	9,137.683	5,961.505	9,687.444	
B02703	Receipts on account of Stamp Duties levied under supplementary Tax Ordinance, 1957	1,067.044	696.150	1,131.240	
B02704	Other Non-Judicial Sales and General Stamps	5,779.496	3,770.595	6,127.219	
B02705	Duty recovered under rule 10 and 11 of Pakistan Stamp rules, 1925	542.282	353.790	574.908	
B02706	Duty Doc. Voluntry brought fro adjustment	983.273	641.496	1,042.431	
B02707	Duty on other impressing documents	7,706.002	5,027.463	8,169.628	
B02708	Fines and Fees	4,271.052	2,786.473	4,528.017	
B02709	Counselor Fees	28.871	18.835	30.608	
B02710	On Transfer of Property Rights	30.388	19.829	32.213	
B02711	On Declaration of Newspapers/ Periodicals /Printing Press	12.894	8.410	13.668	
B02713	Duty on Documents unstamped on insufficiently stamped document under Sections 35,40 and 48 of Act, 1899.	1,286.774	839.502	1,364.192	
B02714	Recoveries from Government Department for stamps supplied	265.288	173.076	281.249	
B02717	Duty on Bills of Entry	1,297.871	846.742	1,375.957	
B02718	Duty on Letter of Credit	951.328	620.655	1,008.564	
B02730	Others	1,787.600	1,166.246	1,895.150	
B02700	GROSS TOTAL NON-JUDICIAL	0.000	46,706.872	30,471.976	
	-Refunds				
		0.000	0.000	0.000	
		0.000	46,706.872	30,471.976	
				49,516.957	

Revised Estimate 2023-24: R.E 2023-24 is decreased due to less collection in the above head of account.

Budget Estimate 2024-25: B.E 2024-25 has been increased as E-Stamping is introduced by Board of Revenue for stamp duties. Therefore, better collection is expected under this head of account.

STAMP DUTIES

(Rupees in million)

Revenue Receipts		Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
B02	INDIRECT TAXES				
B027	STAMP DUTIES				
	-JUDICIAL-				
B02731	Sale of Stamps		440.153	287.159	466.637
B02732	Court Fees		1,517.165	989.811	1,608.444
B02733	Record Room receipts				
B02734	Court Fees realized in Stamps		305.629	199.395	324.017
B02735	Fines and Penalties				
B02736	Judicial Recoveries from Government Departments for Stamps supplied		66.998	43.711	71.029
B02770	Other		12.183	7.948	12.916
B03001	Duty recovered by sale of Stamps				
TOTAL GROSS- JUDICIAL		0.000	2,342.128	1,528.024	2,483.043
Deduct	-Refunds-				
Total Deductions					
-TOTAL NET-JUDICIAL		0.000	2,342.128	1,528.024	2,483.043
B027	-TOTAL STAMP DUTIES	0.000	49,049.000	32,000.000	52,000.000

Revised Estimate 2023-24: R.E 2023-24 has been decreased due to less collection.

Budget Estimate 2024-25: B.E 2024-25 has been increased as improvement in collection is expected under E-Stamping which is introduced by Board of Revenue for improvement in collection of Stamp Duties.

MOTOR VEHICLES**PART I**

This head includes receipts from the following sources:

Receipts under the Motor Vehicles Act.

Receipts under the Provincial Motor Vehicles Taxation Act.

Other Receipts.

PART II**(Rupees in million)**

Revenue Receipts		Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
B- TAX REVENUE					
B02	INDIRECT TAXES				
B028	MOTOR VEHICLES				
B02800	RECEIPTS UNDER MOTOR VEHICLES ACT				
B02801	Fee for Registrations		6,853.247	5,207.633	7,233.631
B02802	Fee for Miscellaneous Receipts		930.318	706.929	981.955
B02803	Receipt under Provincial Motor Vehicle Taxation Act		6,024.338	4,577.765	6,358.713
B02804	Receipt from Bus and Truck Services				
B02805	Tax on Luxury Vehicles Levied under Finance Act, 1997		1,315.026	999.260	1,388.016
B02806	Tax on Vehicles other than under Motor Vehicle Act		11.071	8.413	11.685
B02800	TOTAL RECEIPTS UNDER MOTOR VEHICLES ACT	0.000	15,134.000	11,500.000	15,974.000
OTHER RECEIPTS					
B02811	Other Receipts on Account of Motor Vehicles Fitness Certificate		174.056	80.856	174.482
B02812	Other Receipts on Account of Vehicles Route Permit Fee		234.944	109.144	235.518
B02810	TOTAL OTHER RECEIPTS	0.000	409.000	190.000	410.000
B028	TOTAL MOTOR VEHICLES	0.000	15,543.000	11,690.000	16,384.000

Revised Estimate 2023-24: R.E 2023-24 has been proposed in view of actual collection while R.E for fitness certificate and vehicle Route Permit has been decreased considering low trend of collection.

Budget Estimate 2024-25: B.E 2024-25 has been enhanced expecting improvement in actual collection.

ELECTRICITY DUTY**PART I**

This Head of Account shows receipts accruing from the Fee paid under Act and Electricity Rules.

PART II**(Rupees in million)**

Revenue Receipts		Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
B- TAX REVENUE					
B03	INDIRECT TAXES				
B030	OTHER INDIRECT TAXES				
B03031	Fee Payable under Electricity Rules		349.437	131.037	262.079
B03032	Fee Paid under Cinematograph Act and Electricity Rules		0.011	0.005	0.008
B03033	Fee Payable for Grant of Certificate of Competency to Supervisor and License to Electrical Contractors		2.347	0.881	1.760
B03034	Electricity Duty Current Receipt (WAPDA)		3,583.683	1,343.881	3,687.758
B03035	Miscellaneous Receipts Fee		64.522	24.196	48.395
B030	Total Electricity Duty	0.000	4,000.000	1,500.000	4,000.000

Revised Estimate 2023-24: R.E. 2023-24 is reduced because recoveries in this head of account have fallen short of the target.

Budget Estimate 2024-25: B.E 2024-25 : Target of last year has been repeated.

COTTON FEES**PART I**

This head of account represents the receipt collection of license fee for installation at new cotton ginning or processing factory.

PART II

(Rupees in million)				
Revenue Receipts	Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
B- TAX REVENUE				
B03	INDIRECT TAXES			
B030	OTHER INDIRECT TAXES			
B03050	OTHER S- ALL TYPES			
B030	Other Indirect Taxes			
B03055	Cotton Fees	377.000	130.000	377.000
B03055	Total Cotton Fees	0.000	377.000	377.000

Revised Estimate 2023-24: Reduction in R.E 2023-24 is proposed considering the actual collection.

Budget Estimate 2024-25: Target of last year is repeated.

SINDH DEVELOPMENT MAINTENANCE OF INFRA-STRUCTURE TAX

PART I

This head of account represents the receipt collection of Tax on Sindh Development Maintenance of Infra-Structure of the Province.

PART II

(Rupees in million)				
Revenue Receipts	Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
B- TAX REVENUE				
B03	INDIRECT TAXES			
B030	OTHER INDIRECT TAXES			
B03078	Sindh Development Maintenance of Infrastructure Tax	112,185.000	110,000.000	170,185.000
B030	Total Sindh Dev. Maint. Of Infra-Structure Tax	0.000	112,185.000	170,185.000

Revised Estimate 2023-24 : slight adjustment in R.E 2023-24 as per trend of actual collection.

Budget Estimate 2024-25: The target of B.E 2024-25 has been enhanced substantially keeping in view the promising increase in actual collection.

OTHER FEES (ALL TYPE)

PART I

This head includes receipts from the following Sources:-

Maximum are miscellaneous receipts which are reflected under this head.

PART II

(Rupees in million)

Revenue Receipts		Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
B- TAX REVENUE					
B03	INDIRECT TAXES				
B030	OTHER INDIRECT TAXES				
B03050	OTHER S- ALL TYPES				
B03051	Other				
B030	Other Indirect Taxes				
B03027	Coal Development Cess				
B03001	Duty Recovered by sale of stamp		585.000	50.000	650.000
B030	Total Other Fees (All Type)	0.000	585.000	50.000	650.000

Revised Estimate 2023-24: R.E 2023-24 has been decreased because recoveries under this head of account have declined to a greater extent.

Budget Estimate 2024-25: B.E. 2024-25 is pitched up in anticipation of better returns in 2024-25.

INTEREST**PART I**

The receipts under this budgetary classification represent interest on loan advanced by the Provincial Government to Local Bodies, Autonomous Bodies, Non-Financial Institutions, Government Servants and other Miscellaneous items. The interest on Provincial Government investments is also included in this Head of Account.

PART II

The following Table shows the interest recoverable from various agencies and Government Servants during the financial year 2020-21

(Rupees in million)				
Revenue Receipts	Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
C- NON-TAX REVENUE				
C01	Income from Property and Enterprise			
C013	-INTEREST-			
C013	Interest on Loans and Advances to District Government/TMAs			
C01307	Municipal Committees/Corporation/ District Councils	461.970	461.970	472.813
C01309	Interest on Cash Loans	36.880	36.880	29.506
C015	Interest on Loans and Advances to Non-Financial Institution			
C016	Interest on Loans and Advances to Government Servants	11.150	11.150	7.681
C01601	House Building Advance			
C01602	Motor Car Advance			
C01603	Motor Cycle/Scooter Advance			
C01604	Cycle Advance			
C017	Others			
C013	Total Interest	0.000	510.000	510.000

Revised Estimate 2023-24 : Estimates in R.E 2023-24 are proposed according to amortization schedule of loans extended to Municipal Committees etc.

Budget Estimate 2024-25 : Last year's target has been repeated.

DIVIDENDS**PART I**

The receipts under this budgetary classification represent the recoveries of Dividends on the investments made by the Provincial Government in various Financial Institutions and Multinational Companies (MNCs).

PART II

(Rupees in million)				
Revenue Receipts	Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
C- NON TAX REVENUE				
C01	Income from Property and Enterprise			
C019	Dividends			
C01901	Dividends from Government Investments (Financial Institutions)	173.000	173.000	175.000
C01902	Dividends from Government Investments (Non-Financial Institutions)			
C01903	Others			
C019	TOTAL DIVIDENDS	0.000	173.000	175.000

Revised Estimate 2023-24 : same as B.E 2023-24.

Budget Estimate 2024-25 : slight increase in B.E 2024-25.

ORGANS OF STATE-EXAMINATION FEE.**PART I**

This head of account relates to the income generated from the Examination Fees paid by the candidates appearing for various competitive examinations conducted by the Sindh Public Service Commission.

PART II

(Rupees in million)				
Revenue Receipts	Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
C- NON-TAX REVENUE				
C02	Receipts from Civil Administration and Other Functions			
C021	General Administration Receipts- Organizations of State			
C02101	Organizations of State- Examination Fee Realized by Public Service Commission.	229.992	65.711	229.992
C02102	Organ of State- Examination Fee Realized by Selection Divisional Board for recruitment in Secretariat Departments	48.139	13.764	48.139
C02103	Organizations of State- Recoveries of Overpayments.	33.348	9.520	33.348
C02104	Organ of State- Collection of payments for services rendered.	38.521	11.005	38.521
C021	Total General Administration Receipts- Organizations of State	0.000	350.000	100.000
			350.000	

Revised Estimate 2023-24: R.E 2023-24 has been reduced according to actual collection.

Budget Estimate 2024-25: The B.E 2024-25 has been increased as the trend of good collection is expected.

FISCAL ADMINISTRATION - AUDIT

PART I

This head includes receipts from the Audit Fee recovered by the Local Fund Audit Department from the Local Bodies.

PART II

(Rupees in million)				
Revenue Receipts	Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
C- NON-TAX REVENUE				
C02	Receipts from Civil Administration and Other Functions			
C022	General Administration Receipts- Fiscal Administration			
C02201	Private Organization			
C02202	Public Sector Organization	63.713	4.081	26.528
C02203	Government Organizations	55.469	3.664	23.825
C02204	Recoveries of Overpayment	4.248	0.265	1.720
C02205	Collection of Payment Service Rendered	17.326	0.666	4.328
C02206	Audit Other	24.244	1.324	8.599
C02243	Others			
C022	Total General Administration Receipts- Fiscal Administration	0.000	165.000	10.000
				65.000

Revised Estimate 2023-24 : R.E 2023-24 has been decreased in view of expected returns during FY 2023-24.

Budget Estimate 2024-25: B.E 2024-25 as compared to B.E 2023-24 has been reduced in view of the collection in FY 2023-24.

SUPERANNUATION AND PENSION

PART-I

This head is to account for receipts accruing from contributions towards pension of officers and officials sent on foreign service (i.e. deputed to Central Government or Local Bodies, etc.) and the services of Police officials provided to Local Bodies, Private Individuals, etc.

PART-II

(Rupees in million)

Revenue Receipts		Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
C- NON-TAX REVENUE					
C02	Receipts from Civil Administration and Other Functions				
C022	General Administration Receipts- Fiscal Administration				
C02241	Contribution of Pension and Gratuities		1,925.877	423.000	530.726
C02242	Receipts under Federal Government (B 1 and B 2) Provident Fund Rules				
C02243	Others		274.123	2,383.000	2,299.819
C02244	Fiscal Administration- Receipts in Aid of Superannuation- Share of Pension Liability Recovered from Local Bodies for Provincialised College/Schools.				
C02245	Fiscal Administration- Receipts in Aid of Superannuation- Receipts of Undisbursed Pension Deposited by National Bank of Pakistan.			2,694.000	3,169.455
C02240	Total Receipts in Aid of Superannuation	0.000	2,200.000	5,500.000	6,000.000

Revised Estimate 2023-24: R.E 2023-24 has been increased substantially because of healthy actual receipts during CFY.

Budget Estimate 2024-25: B.E 2024-25 as compared to B.E 2023-24 has been increased according to the significant rise in actual collection.

WEIGHT AND MEASURES**PART-I**

This head accounts for receipts accruing from the administration of weights and measures regulations.

PART-II**(Rupees in million)**

Revenue Receipts		Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
C- NON-TAX REVENUE					
C02	Receipts from Civil Administration and Other Functions				
C023	General Administration Receipts- Economic Regulation				
C02306	Receipts under the Weights and Measures and Trade Employees Act		610.000	410.000	615.000
C02470	Statistics - Others		17.000	5.000	5.000
C02501	Others				
C023	Total General Administration Receipts- Receipts Economic Regulation	0.000	627.000	415.000	620.000

Revised Estimate 2023-24: R.E 2023-24 has been decreased this is an adjustment according to actual collection.

Budget Estimate 2024-25: B.E 2024-25 has been pitched up as collection is expected to improve.

LAW & PARLIAMENTARY AFFAIRS

PART-I

This head consists of the following sub-heads:-

Sale-proceeds of unclaimed and escheated property.

Court fees realized in cash.

General fees, fines and forfeitures.

Pleadership and Mukhtiarship Examination Fees.
Receipts of the Official Assignee.

Receipts of Records Rooms.

Recoveries of overpayment.

Collection of payments for services rendered.

Others.

"General Fees, fines and Forfeitures" is meant for income on account of fees levied by subordinate civil courts for translations prepared in their copy Branches as well as in the High Court. Magisterial Fees and Fines under the Prevention of Cruelty to Animals Act 1890 are also termed as General Fees.

Pleadership and Mukhtiarship Examination Fees, Receipts of the Official Assignee and Receipts of the Record Rooms are credited to this sub-head.

"Collection of payments for services rendered" is intended for receipts on account of services rendered which cannot be adjusted as reduction in expenditure.

"Others" includes (i) Fees received by Government Officers appointed as Notary Public under section 138 of Act, XXVI of 1881, (ii) Fees or expenses deposited in Civil and Criminal Courts for the travelling and subsistence allowance of Government servants when summoned to give evidence in their official capacity in criminal cases or in civil cases to which Government is party.

LAW & PARLIAMENTARY AFFAIRS

PART-II

(Rupees in million)

Revenue Receipts		Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
C- NON-TAX REVENUE					
C02	Receipts from Civil Administration and Other Functions				
C02601	Sale Proceeds of Unclaimed and Escheated Property		9.076	4.085	9.076
C02602	Court Fees realized in Cash		2.680	1.205	2.680
C02603	General Fees realized in Cash		273.003	122.853	273.003
C02604	General Fees, Fines & Forfeitures		81.146	36.520	81.157
C02606	Receipts of Supreme Court		0.011		
C02607	Receipts of the Official Assignee				
C02609	Receipts of the Official Record Room		10.497	4.722	10.497
C02610	Recoveries of Overpayments		6.480	2.916	6.480
C02612	Collection of the Payments of Service Rendered		0.565	0.254	0.565
C02613	Others		16.542	7.445	16.542
C027	Building Rent				
C038	Other Miscellaneous				
Total- Justice		0.000	400.000	180.000	400.000

Revised Estimate 2023-24:- Target has been revised down due to less recoveries.

Budget Estimate 2024-25: Target of previous year has been adopted for B.E 2024-25 as improvement is expected in recoveries.

POLICE AND HOME

PART-I

The important items of income under the head are following:

- (1) Cash receipts under Arms Act.
- (2) Fees, Fines and Forfeitures.
- (3) Recoveries of Overpayments.
- (4) Collection of payments for services rendered.
- (5) Motor Driving License Fees.
- (6) Police supplied to Municipal and town Committees and Cantonment Boards.
- (7) Police supplied to Public departments, private bodies and persons.
- (8) Others.

Income under the head "Cash Receipts under Arms Act" includes fees realized in connection with registration/renewal of Arms License.

Income under the head "Fees, Fines and Forfeitures" includes fees credited to Government treasury as copying fees and the sale-proceeds of forfeited arms.

The income under the head "Recoveries of Overpayments" includes realization on account of overpayments made during the previous year.

Payments for services rendered include-

- (i) Recoveries for leave salary contribution for officers on foreign service.
- (ii) Contribution for passages of Govt. servants lent to other Government and Local Bodies.
- (iii) Contribution for passages of officers lent on foreign service.
- (iv) Recoveries of contribution for horse saddlery and uniform allowance for officers lent on Foreign Service and to Commercial Department.
- (v) Recoveries from the State Bank of Pakistan on account of Police escort charges incurred in connection with the remittance of treasuries and other guards.

Income under the head "Motor Driving License Fees" includes fees realized in connection with registration/renewal of Driving License.

Income under the head "others" consists of the following items:-

- (i) Grazing fees, rent of police lands leased for cultivation and income realized from the sale of wood, fruit and vegetables grown on lands in the occupation of the Police Department.
- (ii) Receipts on account of refunds allowed on account of Ordnance Stores returned to the arsenals.
- (iii) Miscellaneous unclassified income such as the sale-proceeds of old tents old articles of furniture and waste paper.
- (iv) recoveries of arrears and other miscellaneous items not falling under any of the above items.

7. Police supplied to Public Department, Private Bodies and persons etc. include :-

(a) Receipts on account of leave salary contributions of additional police entertained at the expense of the public.

(b) Receipts on account of leave salary contributions of police guard supplied to other Government Departments.

(c) Receipts on account of additional police entertained under sections 13,14,15 and 41 of the Police Act, 1961.

8. Police supplied to Municipal and Town Committees and Cantonment Boards.- This head is self-explanatory and needs no further explanation.

PART-II

POLICE

(Rupees in million)

Revenue Receipts	Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
C-	NON-TAX REVENUE			
C02	Receipts from Civil Admin. And other Functions			
C02604	General fees fines and forfeitures		0.978	
C02610	Recoveries of overpayments			
C02630	Police			
C02631	Police Supplied to Railway			
C02632	Police Supplied to Federal Government		249.565	389.216
C02633	Police Supplied to Municipalities, Cantonments.			486.520
C02634	Police Supplied to Public Departments, Private companies and Persons		806.506	394.152
C02635	Receipts realized under the Arms Act		535.000	680.000
C02636	Fees, Fines and Forfeitures		448.525	124.893
C02637	Motor Driving License			750.000
C02638	Traffic Fines		1,000.000	1,000.000
C02639	Police Land Receipts		246.777	49.008
C02640	Recoveries of Overpayments		100.000	74.704
C02641	Collection of Payments for Services Rendered.		0.992	0.185
C02642	Others		621.269	212.927
C02646	Cash Receipts under Arms Act			
C02647	Fees, Fines and Forfeitures		25.388	4.733
C02648	Recoveries of Overpayments		7.317	0.182
C02658	Income from hiered convicts		8.652	
C02659	Recoveries of Overpayments		0.391	
C02630	Total Police	0.000	4,051.360	3,680.000
				4,200.000

Revised Estimate 2023-24: R.E 2023-24 has been reduced considering fewer than expected actual receipts.

Budget Estimate 2024-25: B.E 2024-25 as compared to B.E 2023-24 has been increased as collection is expected to improve.

JAILS**PART-I**

The main items of revenue under this head are "Sale-proceeds of article manufactured in Jails" and "Collection of payments for services rendered". Other items are of a miscellaneous character and pertain to recoveries from officials where excess payments has been made in purchasing raw materials for factory or proceeds from auctioning of condemned articles, such as clothing etc. Under "Sale of manufactured articles" are receipts which accrue from transactions effected with other Government Departments or the public. Against "Collection of payments for services rendered" are receipts for convicts hired out from the various jails to the Provincial Government, Printing Press, Irrigation and Building and Roads Departments, etc.

PART-II**(Rupees in million)**

Revenue Receipts		Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
C-	NON-TAX REVENUE				
C02	Receipts from Civil Admin. And other Functions				
C026	Jails				
C02604	General Fees Fines and forfeitures		8.414		
C02640	Recoveries of overpayments		0.330		
C02656	Jails-Sale proceeds of articles manufactured in Jails		15.813	4.724	23.779
C02657	Jails-value of supplies made by Factory Department to Maintenance Department in Jail.				
C02659	Jails-recoveries of over payments.		10.559	2.299	11.494
C02660	Jails-collection of payments for services rendered.				
C02661	Jails-Others.		14.884	2.977	14.727
C02701	Building Rent				
C038	Other				
E02501	House Building Advance				
C02656	Total Jails	0.000	50.000	10.000	50.000

Revised Estimate 2023-24: R.E 2023-24 has been reduced according to actual receipts position.

Budget Estimate 2024-25: Target of previous year is adopted.

WORKS & SERVICES**PART-I**

This new budgetary classification represents receipts collected by the Buildings and Highways Departments through the following sources:-

1. Rents.
2. Tolls on Roads.
3. Recoveries of Expenditure.
4. Miscellaneous.

(a) The rents recovered from the occupants of the Government Quarters and private requisitioned buildings under the administrative control of Communication and Works Department is credited under "Rents".

(b) The receipts under "Tolls on Roads" includes receipts collected on account of Toll Tax levied on Roads and Bridges.

(c) The receipts under "Recoveries of Expenditure" includes receipts from sale of old material and dismantled buildings, sale of un-serviceable Tools and Plants, recoveries of small loss breakages of Tools and Plants under works, for which supervision charges are

5. The receipts under "Miscellaneous" includes the following resources :-

(a) Recoveries of leave salaries contribution.

(b) The detail under "Miscellaneous" includes-

(i) Rent of Government lands, credit on account of sale proceeds of grass, fruit, dead trees, etc. from road-side avenues and compounds of the buildings.

(ii) Supervision charges of sale of stores found surplus, profits on stock, lapsed deposits, fines and confiscated deposits of contractors when such confiscation does not represent compensation for damage to works.

PART-II**WORKS & SERVICES****(Rupees in million)**

Revenue Receipts		Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
C-	NON-TAX REVENUE				
C027	Community Services Receipts				
C02700	Works- Buildings				
C02701	Buildings Rent-Works Building		44.330	36.513	44.330
C02702	Receipts from workshops		21.433	17.650	21.433
C02703	Recoveries of Expenditure		0.024	0.020	0.024
C02704	Recoveries of overpayments		67.709	55.761	67.709
C02705	Collection of payments for services rendered		12.728	10.482	12.728
C02706	Others		237.277	171.575	212.277
C02700	Total Works- Buildings	0.000	383.501	292.001	358.501
C-	NON-TAX REVENUE				
C027	Community Services Receipts				
C02710	Works- Communications				
C02711	Buildings Rent		3.060	2.520	3.060
C02712	Tolls on Roads and Bridges		126.620	95.470	115.928
C02713	Recoveries of Expenditure				
C02714	Recoveries of Overpayments		14.366	11.832	14.366
C02715	Collection of Payments for Services Rendered				
C02716	Others		299.810	279.530	335.502
C02717	Fee for use of Right of Way (ROW) for laying		22.525	18.550	22.525
C02718	Taxes on Roads and Bridges		0.118	0.097	0.118
C02710	Total Works- Communications	0.000	466.499	407.999	491.499
C0271	Total Works	0.000	850.000	700.000	850.000

Revised Estimate 2023-24: R.E 2023-24 has been decreased due to less recoveries.

Budget Estimate 2024-25: B.E 2024-25 as compared to R.E 2023-24 has been increased as recoveries are expected to improve.

PUBLIC HEALTH ENGINEERING**PART-I**

This budgetary classification incorporates receipts of the Public Health Engineering Department and Town Planning Department and

- (1) Collection of payments for services rendered.
- (2) Recoveries from other Government Departments and Local Bodies.
- (3) Miscellaneous.
- (4) Deduct-Refunds.

The receipts under the head "Collection of payments for services rendered" consists of the fees recoverable from Local Bodies for services

The receipts under the source "Recoveries from other Government Departments and Local Bodies" includes the recoveries on deposit works executed by the PHE Department for other Govt. Departments, Local Bodies etc.

The source "Miscellaneous" includes supervision charges on sale of stores found to have surplus profit on stocks due to re-valuation, lapsed deposits, fines and confiscated deposits of contractors when confiscation does not represent compensation for damage to works.

The receipts under "Deduct-Refunds" represents amounts recovered erroneously or in excess.

PART-II**(Rupees in million)**

Revenue Receipts		Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
C-	NON-TAX REVENUE				
C027	Community Services Receipts				
C02701	Building Rent-Works Building				
C02720	Public Health				
C02701	Building Rent-Works Building		4.529	1.197	8.313
C02721	Sale proceeds and vaccines		4.961	0.712	4.961
C02724	Recoveries of overpayments		4.667	0.664	4.667
C02725	Collection of Payments for Services Rendered		9.969	1.417	9.969
C02726	Others			0.999	7.015
C02734	Others		10.799	0.011	0.075
C02741	Receipts of Pakistan National Centre		0.075		
C03801	Unclaimed Deposits				
C03829	Other Receipts, Fees, Fines and Forfeiture				
Total-Public Health		0.000	35.000	5.000	35.000

Revised Estimate 2023-24: R.E 2023-24 has been decreased due to less collection.

Budget Estimates 2024-25: B.E of previous FY is adopted.

EDUCATION**PART-I**

The main sources of receipts under this head are-

- (i) Fees realized from students on account of tuitions fees from Arts colleges and Professional Colleges.
- (ii) Receipts from Special Schools Technical, Commercial Institutes and Industrial Schools.

PART-II**(Rupees in million)**

Revenue Receipts		Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
C-	NON-TAX REVENUE				
C027	COMMUNITY SERVICES RECEIPTS				
C02701	Building Rent-Works Building				
C02706	Others				
C028	Social Services				
C02801	Fees Government University Arts Colleges		318.746	166.005	331.858
C02802	Fees Government University Professional Arts Colleges.		63.401	32.449	64.813
C02803	Fees Government Secondary (Including Intermediate Classes) Schools		9.514	4.885	9.766
C02805	Fines under Sindh Primary Education Act 1947				
C02806	Recoveries from Local Bodies for Primary Education				
C02807	Fees and Other Receipts, Government Special Schools				
C02808	Receipts of Technical and Commercial Institutions		1.762	1.310	2.618
C02809	Contributions				
C02810	Education- General Income from Endowments				
C02813	Education- General Admission Fee		187.243	95.804	191.407
C02814	Education- General Recoveries of Overpayments		21.626	14.379	28.697
C02815	Education- General Collection of Payments for Services Rendered.		217.934	111.058	222.790
C02817	Receipts from Museums				
C02818	Education- Others		144.774	74.110	148.051
C03802	Sale of Stores and Materials				
C03816	Other receipts- sale of publicity material and rent				
C03818	Fees for registration of Societies under Regt.				
C03828	Others				
C03829	Other Receipts Fees Fines and Forfeitures				
C03859	Collection of Registration/ Work Permit Fee				
C03870	Others				
C02800	Total Education	0.000	965.000	500.000	1,000.000

Revised Estimate 2023-24 : R.E 2023-24 has been revised down according to actual receipts.

Budget Estimates 2024-25 : B.E 2024-25 is slightly enhanced as collection is expected to improve.

HEALTH SERVICES**PART-I**

The Major Head "Health" includes the following minor heads:-

- (i) School and College Fees.
- (ii) Hospital Receipts.
- (iii) Mental Hospital Receipts.
- (iv) Sale of Medicines and Vaccines.
- (v) Contributions.
- (vi) Recoveries of overpayments.
- (vii) Collection of payments for services rendered.
- (viii) Miscellaneous.

The minor head "School and College Fees" is self-explanatory.

The minor head "Hospital Receipts" relates to the receipts from the paying patients and other hospital receipts, e.g., indoor and outdoor tickets fees, X-Ray charges, clinical examination charges, etc., of provincialized and other hospitals and dispensaries.

This minor head "Mental Hospital Receipts" Covers payments received for the maintenance of non-pauper patients in the Mental Hospital at Guddu (Hyderabad). The proceeds of "Patients Labour" are also credited under this minor head. Contribution recovered from local bodies for the maintenance of lunatics is also credited under this head.

Under the minor head "Sale of Medicines and Vaccines" the cost of medicines recovered from, well-to-do persons and sale-proceeds of quinine tablets supplied to local bodies dispensaries, etc., as well as quinine powder sold through chemists, sale-proceeds of vaccine lymph manufactured and sold by Vaccine Institute and Bacteriological receipts are credited under this minor head.

The minor head "Contributions" records credits from various municipalities and local bodies in respect of maintenance of hospitals provincialized or otherwise, cost of health centres and work done by Chemico-bacteriological laboratories.

PART-II**(Rupees in million)**

Revenue Receipts	Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
C-	NON-TAX REVENUE			
C028	Social Services			
C02818	Others	0.687		
C02821	Health- Medical Colleges	36.823	15.797	24.820
C02822	Health- Dental Colleges			
C02823	Health Schools			
C02824	Health- Medical Schools			
C02825	Health- Sale of Outdoor Tickets	37.844	35.877	54.949
C02826	Health- Recoveries of Diet Charges	34.222	24.294	42.461
C02827	Health- Room Rent	40.587	26.953	36.640
C02828	Health- Government Share of Fees Realized by Doctors from Patients	24.358	19.951	35.635
C02829	Health- Mental Hospital Receipts	1.952	0.815	1.281
C02830	Sale of Medicines and Vaccines	59.974	25.049	39.364
C02835	Health Other Contributions	0.171	0.071	0.113
C02836	Health Recovers of Overpayments	2.561	4.092	6.796
C02837	Health- Collection of Payments for Service Rendered	0.035		
C02838	Health Fee for Chemical Examinations	20.002	0.019	0.029
C02839	Health Fees for Medical Examination	1.286	0.543	0.854
C02840	Health Fees Realized on Account of Registration of Private Clinics, Laboratories, X-Rayh Clinics.	4.772	1.992	3.130
C02841	Health Other Receipts	151.561	29.261	45.981
C02842	Fees Realized on Account of Birth and Death Certificates	0.010		
C02843	Fees Realized on Account of Anti Rabbi Treatment			
C02844	Income from Endowments			
C02845	Health- Hospital Receipts	100.586	41.062	64.379
C02858	Health-Government Share of Fees realized by Doctor		111.273	145.000
C02866	Others	2.569	24.150	37.595
C02866			38.801	60.973
C02850	Total Health	0.000	520.000	400.000
			400.000	600.000

Revised Estimate 2023-24: R.E 2023-24 has been reduced in this head of account as per actual trend of collection.

Budget Estimates 2024-25 : B.E 2024-25 has been enhanced as improvement in receipts is expected.

LABOUR

PART-I

This head includes receipts from the Manpower Managements

PART-II

(Rupees in million)

Revenue Receipts		Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
C-	NON-TAX REVENUE				
C028	Social Services				
C02701	Building Rent				
C02808	Receipts of Commercial Tech. institutes				
C02848	Manpower Management Receipts of the Manpower and Employment Organization.				
C02850	Manpower Management Receipts under the West Pakistan Ordinance 1969.		7.500	7.500	10.000
C02852	Others		7.500	7.500	10.000
C03404	Recoveries of overpayments				
C035	Economic Services Receipts - Others				
C03506	Industrial Safety Explosives Deptt.				
C03541	Industrial Receipts				
C03544	Fee of inspection of boilers				
C03545	Fee under Partnership Act, 1932				
C038	Others				
C03808	Receipts under Mines and Oil Fields				
Total Manpower Management		0.000	15.000	15.000	20.000

Revised Estimate 2023-24 : R.E is kept the same as target is expected to be achieved.

Budget Estimate 2024-25 : B.E is enhanced moderately considering the past trend.

SOCIAL SECURITY AND SOCIAL WELFARE MEASURES**PART-I**

This head of account relates to the receipts under the Wild Birds and Wild Animals Protection Act.

PART-II

(Rupees in million)				
Revenue Receipts	Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
C- NON-TAX REVENUE				
C028 Social Services				
C02871 Receipts under the Wild Birds and Wild Animals Protection Act		216.173	190.232	216.173
C02872 Recoveries of overpayments		33.827	29.768	33.827
C02873 Others				
C02900 Total Social Security and Social Welfare Measures	0.000	250.000	220.000	250.000

Revised Estimate 2023-24: R.E 2023-24 is reduced because actual collection fell short of the target.

Budget Estimates 2024-25: An increase is adopted for B.E 2024-25 because improvement in collection is expected.

FOOD**PART-I**

The main sources of receipts under this head are:-

License Fee, Duplicate Copy of License, Renewal Fee for Three Years,, Late Fee for Renewal, Second Month of expiry date, Third month of expiry date of the following:-

- a- Flour Mills.
- b- Dealers/Commission Agent
- c- Chakki.

PART-II**(Rupees in million)**

Revenue Receipts	Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
C- NON-TAX REVENUE				
C03	Miscellaneous Receipts			
C031	Economic Services Receipts- Food and Agriculture			
C03100	FOOD			
C03102	Recoveries of Overpayments			
C03103	Collection of Payments for Service Rendered			
C03104	Others			
		100.000	100.000	200.000
Total	C03101-Food	100.000	100.000	200.000

Revised Estimate 2023-24: R.E 2023-24 is same as B.E.

Budget Estimates 2024-25: An increase is adopted for B.E 2024-25 as per proposal received from Department.

AGRICULTURE**PART-I**

The main sources of receipts under this head are:-

- (1) Sale-Proceeds of produce of the various Agricultural Sections.
- (2) Income from various Agricultural Engineering Sections.
- (3) Income from well boring operations carried out by the Department for Private persons and land owners.
- (4) Income from Research Section on account of sale of plants, etc.
- (5) Tuition fees at the Agricultural Training Centres.
- (6) Income derived from the sale of plants and fruits etc. in Botanical and other Public Gardens.
- (7) Miscellaneous items.
- (8) Transfer from the various Deposit Funds on account of grants received from the Central Government and the Agricultural Research Council.

PART-II**(Rupees in million)**

Revenue Receipts	Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
C- NON-TAX REVENUE				
C03	Miscellaneous Receipts			
C031	Economic Services Receipts- Food and Agriculture			
C03116	AGRICULTURE			
C03116	Agriculture Receipts	99.218	12.473	99.171
C03118	Receipts from Agriculture/Seeds Farms	133.336	16.765	133.291
C03119	Receipts from Districts Farms	12.140	1.520	12.080
C03120	Receipts from Agriculture/ Engineering/ Machinery Maintenance Farms	302.341	38.014	302.219
C03121	Receipts from Boring Operation	6.665	0.892	7.074
C03122	Receipts from Research Operation	145.068	18.112	143.931
C03123	Receipts from Plant Protection Operation	26.409	3.320	26.391
C03124	Receipts from Soil conservation and operation	16.506	2.069	16.474
C03126	Fee other than Cotton Fee under Cotton Control Ordinance	10.043	1.266	10.081
C03134	Agriculture-Recoveries of Overpayments	14.441	1.816	14.452
C03136	Agriculture- Others	27.247	3.427	27.247
C03199	Other-Food Agriculture	1.586	0.326	2.589
C03811	Sugarcane Cess			
Total Agriculture		0.000	795.000	100.000
			795.000	

Revised Estimate 2023-24: R.E 2023-24 is significantly reduced due to decline in actual collection.

Budget Estimates 2024-25 : B.E 2024-25 is adopted same as LFY because improvement in receipts is expected.

LIVESTOCK & FISHERIES**PART-I**

This classification includes receipts from the following sources:-

- (1) Fisheries Receipts.
- (2) Fisheries Rentals of the Plots.

PART-II**(Rupees in million)**

Revenue Receipts	Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
C- NON-TAX REVENUE				
C03 Miscellaneous Receipts				
C031 Economic Services Receipts -Fisheries and Animal Husbandry				
C02701 building rent (office building)				
C02864 Recoveries of overpayments				
C03201 Ordinary Receipts		4.316	3.197	3.891
C03204 Collection of payments for services rendered		5.549	3.470	4.222
C03205 Others		5.138	7.798	9.452
C03221 Veterinary College and School Receipts		2.303	0.452	2.701
C03223 Receipts from Livestock Farms		27.512	4.555	27.352
C03224 Receipts from Farms		11.095	1.829	10.966
C03226 Receipts from transferred		13.409	2.235	13.409
C03227 Insemination Fees		1.088	0.181	1.088
C03229 Recoveries of overpayments		0.008	0.001	0.008
C03231 Others		4.582	0.747	4.476
C03890 Other Misc.				
C03200 Total - Livestock and Fisheries	0.000	75.000	24.465	77.565
Net Total - Livestock and Fisheries	0.000	75.000	24.465	77.565

Revised Estimate 2023-24: R.E 2023-24 is reduced due to less actual collection under this head of account.

Budget Estimates 2024-25 : B.E 2024-25 as compared to B.E 2023-24 has been slightly increased as improvement is expected in the collection is expected during FY 2024-25.

FOREST & WILDLIFE**PART-I**

This Classification includes receipts from the following sources:-

Timber and other produce removed from the forest by Government Agencies and by consumers and purchasers drift wood and confiscated forest products and other Receipts. Revenue from forests not managed by Government.

The chief sources of receipts under the above minor heads are:-

- (i) Sale-proceeds of timber, firewood, charcoal, bamboos and resis extracted departmentally from forests.
- (ii) Sale-proceeds of timber, firewood, bamboos and minor proceeds taken out by consumers or purchase and fees charged for grazing of camels and other animals.
- (iii) Revenue from drift, waif timber and confiscated forest produce.
- (iv) Realization of fines from contractors, forfeitures of deposits and securities for non-fulfillment of agreements, recoveries of leave and passage contributions in respect of officers lent on foreign service, Revenue from temporary cultivation leases in irrigated plantations, fees for registration of timber etc. rents on land, buildings and water mills and compensations under section 68 of the Forest Act

PART-II

(Rupees in million)

Revenue Receipts		Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
C02	TOTAL RECEIPTS FROM CIVIL ADMIN. AND OTHER FUNCTION				
C03	NON-TAX REVENUE				
C03	Miscellaneous Receipts				
C033	Economic Services Receipts -Fisheries and Animal Husbandry				
C03301	Timber and other Produce removed from the Forest by Government Agencies-Timber.		1.482	0.648	1.482
C03302	Timber and other Produce removed from the Forest by Government Agencies Firewood and Charcoal.				
C03303	Timber and other Produce removed from the Forest by Government Agencies Brush Wood, Chips and Stumps.				
C03304	Timber and Other Produce Removed form the Forest by Government Rosin.				

FOREST & WILDLIFE

(Rupees in million)

Revenue Receipts	Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
C- NON-TAX REVENUE				
C03305 Timber and other Produce removed from the Forest by Government Agencies, Planting Stumps, Seeds, Mazri, Palm, Grass other than Fodder etc.		13.609	10.954	13.609
C03306 Timber and other Produce removed from the Forest by Government Agencies Sericulture Receipts.		1.244	0.544	1.244
C03307 Timber and other Produce removed from the Forest by Consumers or Purchasers-Timber.		19.271	8.431	19.271
C03308 Timber and other Produce removed from the Forest by Consumers or Purchasers Firewood and Charcoal.		6.140	2.686	6.140
C03309 Timber and other Produce removed from the Forest by Consumers or Purchasers Brushwood, Chips and Stumps.		2.017	0.882	2.017
C03310 Timber and other Produce removed from the Forest by Consumers or Purchasers Grazing and Fodder Grass.		2.899	1.269	2.899
C03311 Timber and other Produce removed from the Forest by Consumers or Purchasers Honey, Herbs and Medicinal Plants.				
C03312 Timber and other Produce removed from the Forest by Consumers or Purchasers fro Planting Stumps Seeds Mazri, Palm grass other than fodder etc.		39.883	27.450	39.883
C03313 Drift and waif wood and confiscated forest produce-Drift wood.				
C03314 Drift and waif wood and confiscated forest produce-Sales of Confiscated Forest Produce.				
C03315 Revenue from forests not managed by Government.				
C03316 Revenue from forests not managed by Government Duty on transport of timber from forest and road development.				
C03321 Fines and Forfeitures (Except fines by Courts).		11.513	5.037	11.513
C03322 Compensation under Forest Act including fines by courts.		48.051	21.022	48.051
C03323 Lease Rent from Temporary cultivation		45.094	24.729	45.094
C03324 Hire Charges of Bulldozers and other Machinery				
C03325 Recovery of Water Rates		0.101	0.044	0.101
C03326 Rent of Buildings, Shops Lands and Water Mills.		7.937	8.472	7.937
C03327 Receipts under Wild Birds and Wild Animals Protection Act.				
C03328 Recoveries of Overpayments		1.274	0.557	1.274

(Rupees in million)

Revenue Receipts		Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
C-	NON-TAX REVENUE				
C03329	Collection of Payments for Services Rendered		5.439	2.380	5.439
C03330	Receipts on Account of Tree Cess				
C03370	Other Receipts		194.046	84.895	194.046
C034	Economic Services Receipts Cooperation, Irrigation				
C03431	Direct Receipts on account of Water Rates				
C03432	Direct Receipts on account of Sale of Water				
C03433	Recoveries of Expenditures				
C03434	Others				
C03300	Total Forest	0.000	400.000	200.000	400.000

Revised Estimate 2023-24: R.E 2023-24 is decreased according to the trend of actual collection.

Budget Estimates 2024-25: B.E 2024-25 is adopted the same as LFY.

CO-OPERATIVE**PART-I**

This Classification includes receipts from the following sources:-

1. Other Receipt.
2. Leave salary contribution of Officers Transferred to Foreign Service.

PART-II**(Rupees in million)**

Revenue Receipts	Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
C- NON-TAX REVENUE				
C03 Miscellaneous Receipts				
C034 Economic Services Receipts -Cooperation, Irrigation and embankment- Drainage Works				
C03401 Audit fees		1.200	1.200	1.200
C03406 Others		8.800	8.800	8.800
C03424 Recoveries of overpayments				
Total-Cooperation	0.000	10.000	10.000	10.000

Revised Estimate 2023-24: No change in the target is proposed.

Budget Estimates 2024-25: Considering static position under this head of receipt, target of previous year is adopted.

IRRIGATION**PART-I**

This is the most important moderate classification in the budget. The Gross Receipt under it inclusive of the deduction for Working

- (i) Water Rates
- (ii) Sale of Water.
- (iii) Irrigation Research Institute.
- (iv) Refunds.

"Water Rates" consist almost entirely of occupier's rates.

"Other Items" include charges for unauthorized irrigation, sums received on account of commission of offences, proceeds of sales of surplus or old stocks on account of excess charges.

Recoveries on revenue account and other miscellaneous items.

"Refunds" which are comparatively unimportant include repayments on crops that fall in the budget year.

In the past, the estimates were prepared and shown by canals, and in the most favourable circumstances, they could only be approximate, since they were prepared at time when it was not possible to forecast the seasonal conditions of the demands for canal water during the budget years.

PART-II**(Rupees in million)**

Revenue Receipts		Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
C-	NON-TAX REVENUE				
C03	Miscellaneous Receipts				
C034	Economic Services Receipts -Cooperation, Irrigation and embankment- Drainage Works				
C03431	Direct Receipts on account of Water Rates		806.309	245.707	856.309
C03432	Direct Receipts on account of Sale of Water		114.798	27.861	134.798
C03433	Recoveries of Expenditures		11.963	2.904	11.963
C03434	Others		95.103	23.083	95.103
C03435	Tolls on Barrages		0.473	0.115	0.473
C03461	Direct Receipts on account of Water Rates		0.436	0.106	0.436
C03463	Recoveries of Expenditures		0.918	0.224	0.918
	Others				
C03430	Total Irrigation	0.000	1,030.000	300.000	1,100.000

Revised Estimate 2023-24: R.E 2023-24 has been reduced significantly due to decline in actual collection.

Budget Estimates 2024-25 : B.E 2024-25 as compared to B.E 2023-24 has been enhanced considering the scope of this sector.

RECEIPTS EXCISE DUTY MINERALS (LABOUR WELFARE) ACT, 1967

PART-I

This head includes receipts accruing from the heavy duty , collected under the provisions of the Welfare Act, 1967. The income derived is spent on welfare of the labour working in the mines.

PART-II

(Rupees in million)

Revenue Receipts		Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
C-	NON-TAX REVENUE				
C03	Miscellaneous Receipts				
C03507	Receipts under Excise Duty on Minerals (Labour) Welfare) Act 1967		600.000	200.000	600.000
C03508	Others				
C03500	Total Industrial and Mineral Resources	0.000	600.000	200.000	600.000

Revised Estimate 2023-24: R.E 2023-24 is reduced according to less collection.
Budget Estimates 2024-25 : B.E 2024-25 is adopted the same as FY 2023-24.

PRINTING**PART-I**

The major Head "Printing" includes the following minor heads

- (i) Sale of Gazette.
- (ii) Sale of Other Government Publications.
- (iii) Sind Law Reports.
- (iv) Civil List and other Publications.
- (v) Sale of Forms and Registers.
- (vi) Sale of Service Books.
- (vii) Sale of Forms and Registers to Union Councils.
- (viii) Sale of other Forms.
- (ix) Press Receipts.
- (x) Printing charges for work done for Provincial Department/Offices.
- (xi) Recoveries of over payments.
- (xii) Collection of payment for Service rendered
- (xiii) Others

PART-II**(Rupees in million)**

Revenue Receipts	Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
C- NON-TAX REVENUE				
C03 Miscellaneous Receipts				
C03510 Printing				
C03511 Sale of Gazette.		5.748	3.830	10.000
C03512 Sale of Other Government Publications		0.575	0.383	1.000
C03514 Civil Listed and other Publications.				
C03515 Sale of Forms and Registers.		112.747	35.277	96.000
C03516 Sale of Service Books.		4.949	2.720	7.100
C03517 Sale of Forms and Registers to Union Councils		1.705	0.804	7.100
C03519 Press Receipts		2.053	1.149	13.000
C03520 Printing charges for work done for Provincial Department/Offices		41.477	30.791	100.400
C03521 Recoveries of over payments.				
C03522 Collection of payment for Service rendered				
C03523 Others		49.320	13.557	35.400
C03511 Total Printing	0.000	218.574	88.511	270.000

Revised Estimate 2023-24: R.E 2023-24 has been decreased due to less actual receipts.

Budget Estimates 2024-25 : B.E 2024-25 has been pitched up in anticipation of improved collection.

STATIONERY**PART-I**

The major Head "1264400-Printing" includes the following minor heads

- (i) Stationery receipts.
- (ii) Sale of Stationery to Local Bodies etc.
- (iii) Sale of Stationery to Provincial Government Department/Offices.
- (iv) Others.
- (v) Other Stationery receipts.

PART-II**(Rupees in million)**

Revenue Receipts		Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
C-	NON-TAX REVENUE				
C03	Miscellaneous Receipts				
C03526	Stationery				
C03526	Stationery receipts.		16.426	11.489	30.000
C03527	Sale of Stationery to Local Bodies				
C03528	Sale of Stationery to Provincial Government Department/Offices				
C03530	Other Printing				
C03525	Total Stationery	0.000	16.426	11.489	30.000

Revised Estimate 2023-24: R.E 2023-24 has been revised because of lower collection.

Budget Estimates 2024-25 : B.E 2024-25 as compared to B.E 2023-24 has been increased anticipating improvement in collection.

INDUSTRIES

PART-I

This head provides receipts on account of fees from inspection of Boilers and other Industrial Operations.

PART-II

(Rupees in million)				
Revenue Receipts	Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
C-	NON-TAX REVENUE			
C03	Miscellaneous Receipts			
	Industries			
C03506	Industrial Safety Explosive Department	4.200	4.200	4.800
C03541	Industries receipts	6.766	6.766	7.733
C03543	Stores Purchases	0.289	0.289	0.330
C03544	Fees of Inspection of Boilers	21.914	21.914	25.045
C03545	Fees under Partnership Act 1932	0.945	0.945	1.080
C03546	Recoveries of over payments	0.886	0.886	1.012
C03547	Collection of payments for Services rendered			
C03548	Metal Research and Development Centre			
C03549	Others			
C038	Others			
C03818	Fees for Registration of Societies			
C03541	Total Industries	0.000	35.000	40.000

Revised Estimate 2023-24: No change as target is expected to be achieved.

Budget Estimates 2024-25: BE 2024-25 is pitched up considering the last year's performance.

MINES AND MINERAL

PART-I

(Rupees in million)

Revenue Receipts		Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
C-	NON-TAX REVENUE				
C03	Miscellaneous Receipts				
C03541	Receipts under the Mines and Oil Fields and Mineral Development Act				
C038	OTHERS				
C03805	Rent Rates and Taxes		8.566		
C03808	Receipts under the Mines and Oil-fields		2,175.708	7,000.000	8,000.000
C03818	Fees for registration of Societies under the Regt		7.167		
C03824	Recoveries of overpayments		8.559		
C03541	Total Mines and Mineral	0.000	2,200.000	7,000.000	8,000.000

Revised Estimate 2023-24: The target for R.E 2023-24 has been increased multifold as receipts under this head of account performed well and exceeded the budgeted target manifolds.

Budget Estimates 2024-25: B.E 2024-25 as compared to B.E 2023-24 has a significant increase because of unprecedented growth of actual receipts in the year 2023-24 under this head of account.

SUGERCANE DEVELOPMENT CESS**PART-I**

The Sugarcane development cess fund are raised through the contribution of sugarcane growers and mills. Under the

PART-II**(Rupees in million)**

Revenue Receipts		Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
C-	NON-TAX REVENUE				
C03	Miscellaneous Receipts				
C038	Other				
C03811	Sugarcane Development Cess		420.000	336.535	431.435
C03811	Total Sugarcane Development Cess	0.000	420.000	336.535	431.435

Revised Estimate 2023-24: R.E 2023-24 has been reduced according to actual collection.

Budget Estimates 2024-25: B.E 2024-25 as compared to B.E 2023-24 has been increased slightly.

OTHER GRANTS FROM FEDERAL GOVERNMENT

PART-I

This head includes receipts classified as:-

(i) Other Development Grants (Including Foreign Exchange Grants) for the purpose detailed against each in Part-II below:-

(ii) Non-Development Grants.

PART-II

(Rupees in million)

Revenue Receipts		Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
C03	Miscellaneous Receipts				
C036	Grants				
C03603	Other Grants from Federal Government- Development Grants from Federal Government		52,912.070	43,110.505	76,971.911
C03604	Other Grants from Federal Government- Non- Development Grants from Federal Government		33,740.959	33,989.419	46,977.389
C03604	DERA Programme				
C03883	Production Bonus deposited by Exploration				
C036	Total Grants	0.000	86,653.029	77,099.924	123,949.300

Revised Estimate 2023-24 and Budget Estimates 2024-25:- These estimates are based on the figures communicated by the Federal Government.

EXTRA-ORDINARY RECEIPTS**PART-I**

Receipts under this head are divided into receipts on account of transactions relating to canal colonies and transactions elsewhere. With regard to the latter, it has been decided that only receipts of abnormal character be credited to this head and that receipts on account of nazul and undeveloped agricultural land outside colonies should be credited to ordinary revenue, unless the sales are so large as to justify the sale proceeds being classed as extraordinary. Under this head receipts are also credited on account of transactions inside colonies not only of sale proceeds of lands but also interest thereon. Sale proceeds of undeveloped agricultural lands in colonies and sale of Barrage and Non-Barrage lands constitute the most important item. Their amounts depend firstly on the area of the land put on the market for sale, secondly, on the prices obtained and thirdly on the number of installments on which the total sale price is paid. The proceeds in any one year include installments on account of sale in previous years and payments during the year in question on account of sales held during that year.

The first item lends itself to a fairly close estimate since the paid installments are known and only disturbing factors are suspension or non-payment of installments. Occasionally, however, it becomes necessary to modify the original conditions of payment.

PART-II**(Rupees in million)**

Revenue Receipts	Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
C- NON-TAX REVENUE				
C03 Miscellaneous Receipts				
C032 Economic Services Receipts Fisheries & Animal				
C03231 Others				
C037 Extraordinary Receipts				
C03701 Sale of Land (Detailed Account)		7,994.316	49,994.386	7,994.386
C03702 E.O.R - Sale of Land, Town Sites and Colonies		4.232	4.232	4.232
C03703 E.O.R - Sale of Land. Sale of under developed Agricultural Land by Auction or Private treaty in colonies.		0.776		
C03704 E.O.R - Sale of Land. Sale of under developed Agricultural Land by Auction or Private treaty in other than colonies.				
C03705 E.O.R - Sale of Land - Sale of Proprietary Rights to Tenants in Colonies.				
C03706 Sale of Other Govt Assets				
C03707 Other Receipts- Fees, Fines and Forfeitures		0.352	1.382	1.382
C03710 Sale of Govt Assets by PPB/PRC		0.285		
C03711 Sale of Tractor				
C03721 E.O.R - Other Receipts - Sale procedure and rent of urban revenue property and rent reportage money of Agri Lands.		0.039		
C03722 Interest on deferred payment of Land Sold in Colonies.				
C03724 Receipts of bonus share from Lever Brothers				
C037 Total Extraordinary Receipts	0.000	8,000.000	50,000.000	8,000.000

Revised Estimate 2023-24: R.E 2023-24 has been enhanced according to actual receipts.

Budget Estimates 2024-25: B.E 2024-25 has remained the same as FY 2023-24

MISCELLANEOUS RECEIPTS-OTHERS

PART-I

This head accounts for accounting receipts of miscellaneous nature for which no other separate receipt head exists.

PART-II

(Rupees in million)

Revenue Receipts	Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
C-	NON-TAX REVENUE			
C038	Others			
C03801	Unclaimed Deposits		25.000	28.572
C03802	Sale of Stores and Materials			
C03803	Sale of Land & Holuses etc.			
C03804	Contributions			
C03805	Rent Rates and Taxes	125.000	125.000	142.857
C03806	Citizenship nationalization passport	63.000	63.000	72.000
C03807	Realizations under the Monopolies & Restrictive			
C03814	Other Receipts- Sale proceeds of Expert Guides			
C03816	Other receipts -Sale Publicity material	6.000	6.000	6.857
C03818	Fee for Registration of Societies under the Registration Act.	6.000	6.000	6.857
C03820	Sale proceeds of Highway Safety Codes			
C03821	Receipts of Tourist Department	55.000	55.000	65.000
C03822	Receipts from Zoological Gardens			
C03824	Receipts of overpayments	1,000.000	1,000.000	1,142.857
C03825	Collection of Payment for Services rendered			
C03826	Subsidy payments by IMF under supplementary financing facility			
C03827	Remuneration paid by IMF			
C03828	Leather Export Cess			
C03829	Other Receipts Fines and Forfeiture	251.000	251.000	286.857
C03839	Settlement Fees			
C03841	Fees and fines not specified elsewhere			
C03850	Misc. Recoveries made by NAB from defaulters	625.000	625.000	714.286
C03863	Recoveries made by Ministry of Environment-Local Govt. & Rural Development from defaulters NGOs.			
C03870	Others	4,590.000	4,590.000	5,245.714
C03875	5 % collection charges on Federal Tax	79.000	79.000	90.286
C03885	Fee payable for obtaining information and copies of public record	25.000	25.000	28.571
C03887	Fine on Hordings and High Price Sale	205.000	205.000	234.286
C038	Total Others (Misc. Receipts)	0.000	7,055.000	8,065.000

Revised Estimate 2023-24: R.E 2023-24 has been proposed according to the actual collection of these receipts.

Budget Estimates 2024-25: B.E 2024-25 has been increased because improvement is expected in recoveries in this head of account.

FOREIGN GRANTS (DEVELOPMENT)

PART-I

These Foreign Grants has been in operation with effect from the financial year 1972-73 in accordance with the Consolidated Procedure for Accounting of Foreign Economic Aid to Pakistan, issued by the Government of Pakistan, Ministry of Finance to account for all foreign grants received from the Federal Government, whether in foreign exchange or in rupees.

PART-II

(Rupees in million)

Revenue Receipts		Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
C-	NON-TAX REVENUE				
C03	Miscellaneous Receipts				
C036	Grants				
C03601	Foreign Grants-Development Grants form Foreign Governments		5,923.220	4,930.000	5,951.250
C03601	Total Foreign Grants	0.000	5,923.220	4,930.000	5,951.250

Revised Estimate 2023-24 and Budget Estimate 2024-25 : Estimates under this head of account are based on figures provided by Planning & Development Department

SECTION – III

CAPITAL RECEIPTS

INVESTMENT RECEIPTS**PART-I**

The receipt under this classification represents the recoveries of principal equity from Financial Institutions, investment /disinvestment by the Provincial Government.

PART-II

The following amount is being provided in the Budget Estimates since 2002-03 on account of recovery from disinvestment of various Government assets.

(Rupees in million)				
Capital Receipts	Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
E-	CAPITAL RECEIPTS			
E01	Recoveries of Investment			
E013	Investment Receipts			
E01301	Federal/Provincial Investment (Financial)	0.000	0.000	0.000
E01302	Federal/Provincial Investment (Non Financial)	0.000	0.000	0.000
E013	Total Investment Receipts	0.000	0.000	0.000

R.E 2023-24 : receipts are not expected

B.E 2024-25 : receipts are not expected

RECOVERIES OF LOANS AND ADVANCES FROM MUNICIPALITIES, AUTONOMOUS BODIES**PART-I**

The receipt under this Budgetary classification represents recoveries of loans from Local Bodies, Non-financial Institutions, and other miscellaneous debtors to whom the loans are advanced on certain specified terms and conditions.

PART-II

The following amount has been provided in the Budget Estimates 2010-11 as recoveries of Loans and Advances:-

(Rupees in million)				
Capital Receipts	Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
E-	CAPITAL RECEIPTS			
E02	Recoveries of Loan and Advances			
E022	From District Govt/TMAs			
E02201	District Government	5,380.180	5,380.180	5,943.773
E024	From Non-Financial Institutions			
E02301	Domestic Loans	737.650	737.650	767.156
E026	From Private Sector			
E02602	To Cultivators			
E027				
E02701	SCARP CDLs			
E022	Total from District Govt/TMAs	6,117.830	6,117.830	6,710.929
E02	Total Recoveries of Loans and Advances	6,117.830	6,117.830	6,710.929

Revised Estimate 2023-24 : Same as in B.E 2022-23. However, no recovery has been made against loans extended to Local Bodies and Non-Financial Institutions. The amount reflects the outstanding dues of the current year.

Budget Estimate 2024-25: B.E 2024-25 has been proposed according to amortization schedule of the loans against Local Bodies and Non-Financial Institutions.

RECOVERIES OF LOANS AND ADVANCES FROM GOVERNMENT SERVANTS**PART-I**

The receipt under this Budgetary classification represents the recoveries of loans from Government Servants to whom the loans are advanced on certain specified terms and conditions.

PART-II

The following amount has been provided in the Budget Estimates 2009-10 as recoveries of Loans and Advances to Government Servants:

(Rupees in million)				
Capital Receipts	Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
E-	CAPITAL RECEIPTS			
E02	Recoveries of Loans and Advances			
E025	From Government Servants			
E02501	House Purchase Advance	15.000	15.000	15.000
E02502	Motor Car Allowance			
E02503	Motor Cycle/Scooter Advance			
E02504	Cycle Allowance			
E02550	Others			
E025	Total from Government Servants	15.000	15.000	15.000
E02	Total Recoveries of Loans and Advances	15.000	15.000	15.000

Revised Estimate 2023-24 and Budget Estimate 2024-25 : same as B.E 2023-24. Loans to Government Servants are not extended anymore, hence, there is no increase in recovery of loans from Govt servants.

DOMESTIC DEBT (PERMANENT) / RECEIVED FROM FEDERAL GOVERNMENT**PART-I**

This Head of Account shows Loans (excluding Foreign Exchange Loans) taken or proposed to be taken from the Federal Government for financing and developing activities of the Provincial Government.

PART-II

(Rupees in million)				
Capital Receipts	Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
E- CAPITAL RECEIPTS				
E03 Debt				
E031 Permanent Debt-Domest				
E03101 Permanent Debt- Direct		30,000.000	-	14,894.200
E03102 Advances for (FERP)				
E031 Total Permanent Debt- Domestic		30,000.000	-	14,894.200

Revised Estimate 2023-24 and Budget Estimate 2024-25 Reflect the proposal for Bank Borrowing.

FLOATING DEBT (Non Food Account No.I)

PART-I

Ways and Means Advances, obtained from State Bank of Pakistan for improvement of Cash Balance Position.

This Head shows the loans taken or proposed to be taken from the Federal Government for financing the Development Programme of the Provincial Government.

PART-II

(Rupees in million)

Capital Receipts		Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
E-	CAPITAL RECEIPTS				
E03	Debt				
E033	Permanent Debt (Foreign)				
E03301	Permanent Debt (Foreign)-Direct		0.000	0.000	0.000
E032	Total Floating Debt (Non Food Account No.I)		0.000	0.000	0.000

FOREIGN DEBT (PERMANENT)

PART-I

This Head shows the loans taken or proposed to be taken from the Federal Government for financing the Development Programme of the Provincial Government.

PART-II

		(Rupees in million)		
Capital Receipts	Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
E-	CAPITAL RECEIPTS			
E03	Debt			
E033	Permanent Debt- Foreign			
E03301	Permanent Debt (Foreign)- Direct			
E03302	Permanent Debt (Foreign)- Received from Federal Government.	266,691.270	240,078.320	334,000.724
E03303	Foreign Debt (permanent)- Drought Emergency Relief Assistance			
E03305	Foreign Debt (permanent)- Received form the Federal Government- SAP			
E033	Total Permanent Debt-Foreign	266,691.270	240,078.320	334,000.724

Revised Estimate 2023-24 has been adopted according to actual disbursement on account of Foreign Project Assistance

Budget Estimate 2024-25 : The increase in B.E 2024-25 is based on figures communicated by P&D Department.

STATE TRADING RECEIPTS (ACCOUNT NO.II)

PART-I

The procurement operation of food grains and sugar handled by the Food Department are financed out of short terms loans obtained from Commercial Bank in Food Account No.II under the Counter Finance Agreement approved by the Government of Pakistan. The advance obtained from the Banks are classified under this Head.

PART-II

(Rupees in million)				
Capital Receipts	Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
E01	RECOVERIES OF INVESTMENT			
E01202	Provincial- Sale Proceeds of Wheat	144,950.000	144,950.000	136,500.000
E01203	Others- Wheat Subsidy received from A/C No.I	63,000.000	85,068.000	109,054.000
E01203	Others- Other Receipts	100.000	100.000	200.000
E032	FLOATING DEBT			
E03202	Cash Credit Accommodation	144,950.000	144,950.000	146,350.000
E032	Total State Trading Receipts (Account No.II)	353,000.000	375,068.000	392,104.000

Revised Estimate 2022-23 has been enhanced because more wheat procurement is proposed, therefore, cash credit accomodation and sale proceeds of wheat will increase accordingly.

Budget Estimate 2023-24 has been enhanced because increase in wheat procurement would require additional cash credit accomodation and sale proceeds of wheat will also increase accordingly.

SECTION - IV

**CURRENT CAPITAL
EXPENDITURE**

DEBT SERVICING -FLOATING DEBT DISCHARGED (NON-FOOD ACCOUNT NO.I)

PART-I

Under this head, Ways and Means Advances from State Bank of Pakistan to overcome the day to day cash balance deficit are received and repaid.

PART-II

(In million of rupees)

Capital Expenditure FUNCTIONAL-cum OBJECT Classification		Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
0115	Domestic Debt Management				
011504	Repayment of Principal - Domestic Debt Charged - Floating Debt (Treasury Bills, Ways & Means Advance Cash Credit-Accomm Advance from Commercial Banks		0.000	0.000	0.000
Total Debt Servicing-Floating Debt Discharged (Non Food Account No.I)		-	0.000	0.000	0.000

PART-III

"WAYS AND MEANS ADVANCES (ACCOUNT NO.1)"

Revised Estimate-2023-24: allocation to meet any emergency is cash account with SBP.

Budget Estimate-2024-25 : allocation to meet any emergency in cash account with SBP

DEBT SERVICING - FLOATING DEBT DISCHARGED (FOOD ACCOUNT NO.II)**PART-I**

This classification shows the expenditures relating to the:

In order to finance procurement operation of food grains in Food A/c #II under Counter Finance Agreement, short term advances from Commercial Banks are obtained and repaid out of sale proceeds food grains and sugar subject to availability of cash resources under this Head. This head is also shows Interest Payment on Cash Credit Accomodation

PART-II

An amount of Rs.Nil million has been included in the Budget Estimates 2023-24 for New Expenditure.

PART-III

FUNCTIONAL-cum OBJECT Classification under which this grant will be accounted for on behalf of the **FOOD**

(In million of rupees)

Capital Expenditure FUNCTIONAL-cum OBJECT Classification		Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
011209	Domestic Debt Management			
011501	Interest on Commercial Loans	29,925.000	31,334.000	36,792.000
011504	Floating Debt (Treasury Bills, Ways & Means Advance Cash Credit- Accomm Advance from Commercial Banks	144,950.000	144,950.000	136,500.000
		174,875.000	176,284.000	173,292.000
	OBJECT CLASSIFICATION (Charged)			
	A05 Grants subsidies and Write off Loans			
	A06 Transfers			
	A07 Interest Payment	29,925.000	31,334.000	36,792.000
	A09 Physical Assets			
	A10 Principal Repayments of Loans	144,950.000	144,950.000	136,500.000
	A13 Repairs and Maintenance			
	Total	174,875.000	176,284.000	173,292.000

Revised Estimate-2023-24:- The amount is allocated according to expected transactions of wheat procurement.

Budget Estimate 2024-25 :- The allocation for FY 2024-25 is also based on the planning of wheat procurement during the year.

DEBT SERVICING -LOANS FROM CENTRAL GOVERNMENT (DISCHARGED)**PART-I**

This classification shows the expenditures relating to the:
Principal amount of Domestic/ Foreign Loans repayable to the Federal Government.

PART-II

An amount of Rs.Nil million has been included in the Budget Estimates 2023-24 for New Expenditure.

PART-III

FUNCTIONAL-cum OBJECT Classification under which this grant will be accounted for on behalf of the
FINANCE

(In million of rupees)

Capital Expenditure FUNCTIONAL-cum OBJECT Classification		Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
0114	Foreign Debt Management				
011404	Repayment of Principal- Foreign Debt payable to Federal Government (Charged)		45,195.721	42,587.097	40,666.259
0115	Domestic Debt Management				
011501	Interest on Domestic Debt (Charged)		100.000	100.000	100.000
011505	Repayment of Principal- Domestic Debt Payable to Federal Government (Charged)		2,760.487	2,760.487	1,510.554
			48,056.208	45,447.584	42,276.813
	OBJECT CLASSIFICATION (Charged)				
	A05 Grants subsidies and Write off Loans				
	A06 Transfers				
	A07 Interest Payment				
	A09 Physical Assets				
	A10 Principal Repayments of Loans		48,056.208	45,447.584	42,276.813
	A13 Repairs and Maintenance				
	Total		48,056.208	45,447.584	42,276.813

Revised Estimate 2023-24 : The downward revision in R.E 2023-24 is based on the estimates provided by the Federal Government.

Budget Estimate 2024-25 : The increase in B.E 2024-25 is proposed in accordance with the estimates provided by the Federal Government.

GRANTS/LOANS AND ADVANCES (CURRENT)

PART-I

Funds under this Budgetary classification have been provided for Development and Non-Development activities of Local Bodies, Non-Financial Institutions including City/District Governemnts.

The Loans to these Local Bodies / Institutions etc; are advanced on certain specified terms and conditions under which the loans are repayable and various Grants .

PART-II

(In million of rupees)

Capital Expenditure FUNCTIONAL-cum OBJECT Classification		Accounts <u>2022-23</u>	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
0142	TRANSFERS (OTHERS)				
014102	To District Governments				
014202	Transfer to Non-Financial Institutions		0.000	0.000	0.000
042101	Administration / Land Commission				
042107	Cooperation				
062206	Administration				
Total Loans and Advances (Current)		-	0.000	0.000	0.000

Revised Estimate 2022-23: No funds has been allocated in Budget Estimate 2022-23 as expenditure is not expected.

Budget Estimate 2023-24: - No fuds has been allocated in Budget Estimate 2022-23 as expenditure is not expected.

LOANS AND ADVANCES TO GOVERNMENT SERVANTS

PART-I

Provision under this budgetary classification is exhibited for disbursement of Personal Loan to Non-Gazetted Government Employees (BPS 1 to 16) in dire need and stress.

PART-II

The following table indicates the details:-

(In million of rupees)				
Capital Expenditure FUNCTIONAL-cum OBJECT Classification	Accounts 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
0142	TRANSFERS (OTHERS)			
014203	GOVERNMENT SERVANTS			
A06402	Contribution/transfer to reserve fund (GP Fund Payment)			
A08101	House Building			
A08102	Motor Car			
A08103	Motor Cycle / Scooter			
A08104	Cycle			
A08170	Others (Personal Loan to Govt. Employees 1 to 16 Grade)			
A11301	Others (Benovelent Fund Payment)			
Total Loans and Advances to Government Servants		-	0.000	0.000
			0.000	0.000

Budget Estimates 2023-24. No Allocation has been because loans to Government Servants are not are not extended.

GOVERNMENT INVESTMENT(NES)

PART-I

This classification shows the expenditures relating to the:
Government Investment

PART-II

An amount of Rs.Nil million has been included in the Budget Estimates 2023-24 for New Expenditure.

PART-III

FUNCTIONAL-cum OBJECT Classification under which this grant will be accounted for on behalf of the
FINANCE

FUNCTIONAL-cum OBJECT Classification		<u>2022-23</u>	Estimate 2023-24	Estimate 2023-24	Estimate 2024-25
0143	INVESTMENTS				
011203	Government Servants				
011204	Administration of Financial Affairs				
011210	Pension				
011250	Others				
014301	Financial Institutions		30,200.000	53,459.403	77,561.990
014302	Non Financial Institutions		58,000.000	40,199.000	65,000.000
014304	Others				
044201	Mining of Mineral Resor. O / T Mine. Fuel				
045203	Road Transport				
076101	Administration				
096102	Sindh Educational Reform Program (SERP)				
108101	Social Welfare Measures				
			88,200.000	93,658.403	142,561.990
	OBJECT CLASSIFICATION (Charged)				
A07	Interest Payment				
A09	Physical Assets				
A11	Investment		88,200.000	93,658.403	142,561.990
A13	Repairs and Maintenance				
	Total		88,200.000	93,658.403	142,561.990

Revised Estimates 2023-24- The increase in R.E reflects the increased investment in Sindh Social Relief Fund.

Budget Estimate 2024-25:-The increase in Budget Estimate 2024-25 is mainly because of enhanced allocation for VGF and Sindh Pension Fund.

SECTION – V

**DEVELOPMENT CAPITAL &
REVENUE EXPENDITURE**

PROVINCIAL ASSEMBLY
PART-I

This classification shows the expenditures relating to the:

(1) Parliamentary / Legislative Affairs i.e. Provincial Assembly Sindh.

PART-II

An amount of Rs.295.012 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes .

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
PROVINCIAL ASSEMBLY

(Rupees in million)			
Development Expenditure FUNCTIONAL Classification	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
S251 EXECUTIVE AND LEGISLATIVE PARLIAMENTARY/LEGISLATIVE AFFAIRS			
PARLIAMENTARY/LEGISLATIVE AFFAIRS			
PROVINCIAL ASSEMBLY SINDH (Capital)	1,180.000	885.000	295.012
(Revenue)	0.000		
Total	1,180.000	885.000	295.012

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been decrease as compared to Budget Estimates 2023-24.

GOVERNOR SECRETARIAT HOUSE**PART-I**

This classification shows the expenditures relating to the:

(2) Governor's Secretariat / House

PART-II

An amount of Rs.101 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the

GOVERNOR'S SECRETARIAT/ HOUSE**(Rupees in million)**

	Development Expenditure FUNCTIONAL Classification	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
S260	PROVINCIAL EXECUTIVE			
	GOVERNOR SECRETARIAT HOUSE			
	GOVERNOR'S SECRETARIAT/ HOUSE (Capital)	82.800	82.800	101.000
	(Revenue)	0.000		
	Total	82.800	82.800	101.000

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been increase as compared to Budget Estimates 2023-24.

SERVICES GENERAL ADMINISTRATION & COORDINATION**PART-I**

This classification shows the expenditures relating to the:

(4) Services General Administration & Coordination Department

PART-II

An amount of Rs.33,700. million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
SERVICES GENERAL ADMINISTRATION & COORDINATION DEPARTMENT

(Rupees in million)

	Development Expenditure FUNCTIONAL Classification	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
S280	HUMAN RESOURCE MANAGEMENT- PLANNING SERVICES			
	SERVICES GENERAL ADMINISTRATION & COORDINATION DEPARTMENT			
	SERVICES GENERAL ADMINISTRATION & COORDINATION (Capital)	27,617.590	27,027.361	30,527.372
	(Revenue)	356.250	107.790	3,172.628
	Total including Sindh Public Service Commission	27,973.840	27,135.151	33,700.000

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been increase as compared to Budget Estimates 2023-24.

FINANCE DEPARTMENT**PART-I**

This classification shows the expenditures relating to the:

(5) Finance Department

PART-II

An amount of Rs. 2,000. million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
FINANCE DEPARTMENT

		(Rupees in million)		
Development Expenditure FUNCTIONAL Classification	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25	
S310	ADMINISTRATION OF FINANCIAL AFFAIRS			
	ACCOUNTING SERVICES			
	AUDITING SERVICES			
	OTHERS			
	FINANCE DEPARTMENT			
	FINANCE DEPARTMENT DEPARTMENT (Capital)	115.751	49.624	154.886
	(Revenue)	1,058.749	517.499	1,845.114
	Total	1,174.500	567.123	2,000.000

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been increase as compared to Budget Estimates 2023-24.

INVESTMENT**PART-I**

This classification shows the expenditures relating to the:

(5) Investment

PART-II

An amount of Rs.159.952 million has been included in the Budget Estimates 2024-25 for New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
INVESTMENT DEPARTMENT

(Rupees in million)

Development Expenditure FUNCTIONAL Classification	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
S310			
ADMINISTRATION OF FINANCIAL AFFAIRS			
ACCOUNTING SERVICES			
AUDITING SERVICES			
OTHERS			
 INVESTMENT			
INVESTMENT DEPARTMENT DEPARTMENT(Capital)	342.627	85.657	158.129
(Revenue)	1.773	3.968	1.823
Total	344.400	89.625	159.952

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been decrease as compared to Budget Estimates 2023-24.

PLANNING DEVELOPMENT**PART-I**

This classification shows the expenditures relating to the:

(6) Planning Development Department

PART-II

An amount of Rs 88,514.186 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the

PLANNING DEVELOPMENT**(Rupees in million)**

Development Expenditure FUNCTIONAL Classification		Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
S360	ADMINISTRATION OF FINANCIAL AFFAIRS			
	ACCOUNTING SERVICES			
	AUDITING SERVICES			
	OTHERS			
	PLANNING DEVELOPMENT			
	PLANNING DEVELOPMENT (Capital)	3,133.179	841.455	3,311.978
	(Revenue)	5,632.001	2,332.703	5,202.208
	Total including Social Protection	8,765.180	3,174.158	8,514.186

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been decrease as compared to Budget Estimates 2023-24.

MISCELLANEOUS**PART-I**

This classification shows the expenditures relating to the:
(7) Special Initiative Department/Public Health/Education

PART-II

An amount of Rs. 15,000. million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
SPECIAL INITIATIVE DEPARTMENT

		(Rupees in million)		
Development Expenditure FUNCTIONAL Classification	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25	
S390	ADMINISTRATION			
	OTHERS			
	MISCELLANEOUS			
	(Capital)	10,000.000	0.000	15,000.000
	(Revenue)	0.000	0.000	
	Total	10,000.000	0.000	15,000.000

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been increase as compared to Budget Estimates 2023-24.

SINDH REVENUE BOARD**PART-I**

This classification shows the expenditures relating to the:
(8) Excise, Taxation & Narcotics Department

PART-II

An amount of Rs. 5.0 million has been included in the Budget Estimates 2024-25 for On-going & New Expenditure.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
SINDH REVENUE BOARD DEPARTMENT

		(Rupees in million)		
Development Expenditure FUNCTIONAL Classification	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25	
S340	TAX MANAGEMENT (CUSTOMS, INCOME TAX, EXCISE ETC)			
SINDH REVENUE BOARD				
SINDH REVENUE BOARD	(Capital)	5.000	1.250	5.000
	(Revenue)	0.000	0.000	0.000
	Total	5.000	1.250	5.000

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been Same as compared to Budget Estimates 2023-24.

EXCISE & TAXATION**PART-I**

This classification shows the expenditures relating to the:

(8) Excise & Taxation Department

PART-II

An amount of Rs.80.238 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
EXCISE & TAXATION DEPARTMENT

(Rupees in million)

Development Expenditure FUNCTIONAL Classification	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
S340 TAX MANAGEMENT (CUSTOMS, INCOME TAX, EXCISE ETC)			
EXCISE & TAXATION DEPARTMENT			
EXCISE & TAXATION (Capital)	5.574	0.000	21.677
(Revenue)	134.026	0.000	58.561
Total	139.600	0.000	80.238

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been decrease as compared to Budget Estimates 2023-24.

BOARD OF REVENUE**PART-I**

This classification shows the expenditures relating to the:

(9) Board Of Revenue

PART-II

An amount of Rs.446.047 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
BOARD OF REVENUE

		(Rupees in million)		
Development Expenditure FUNCTIONAL Classification		Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
S330	TAX MANAGEMENT (CUSTOMS INCOME TAX, EXCISE ETC)			
	BOARD OF REVENUE			
	BOARD OF REVENUE (Capital)	25.010	0.000	70.820
	(Revenue)	233.590	124.153	375.227
	Total	258.600	124.153	446.047

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been increase as compared to Budget Estimates 2023-24.

HOME**PART-I**

This classification shows the expenditures relating to the:
(10) Home Department

PART-II

An amount of Rs.12,000.0 million has been included in the Budget Estimates 2024-25 for On-going & Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
HOME DEPARTMENT

		(Rupees in million)		
Development Expenditure FUNCTIONAL Classification		Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
S300	JAILS AND CONVICT SETTLEMENTS			
	JAILS			
	FIRE PROTECTION			
	HOME DEPARTMENT			
	HOME DEPARTMENT (Capital)	7,285.050	4,961.811	8,362.950
	(Revenue)	4,231.950	3,166.089	3,637.050
	Total	11,517.000	8,127.900	12,000.000

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been increase as compared to Budget Estimates 2023-24.

LAW & PARLIAMENTARY AFFAIRS**PART-I**

This classification shows the expenditures relating to the:

(11) Law & Parliamentary Affairs Department

PART-II

An amount of Rs.2,440.053 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the

LAW & PARLIAMENTARY AFFAIRS DEPARTMENT T

(Rupees in million)

Development Expenditure FUNCTIONAL Classification		Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
S290	JAILS AND CONVICT SETTLEMENTS			
	JAILS			
	FIRE PROTECTION			
	LAW DEPARTMENT			
	LAW DEPARTMENT (Capital)	1,231.547	901.334	2,282.862
	(Revenue)	48.453	37.451	157.191
	Total	1,280.000	938.785	2,440.053

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been increase as compared to Budget Estimates 2023-24.

PROVINCIAL OMBUDSMAN (MOHTASIB) SINDH**PART-I**

This classification shows the expenditures relating to the:

(12) Provincial Ombudsman (Mohtasib) Sindh

PART-II

An amount of Rs.77.093 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
PROVINCIAL OMBUDSMAN (MOHTASIB) SINDH

(Rupees in million)

Development Expenditure		Budget	Revised	Budget
FUNCTIONAL		Estimates	Estimates	Estimates
Classification		2023-24	2023-24	2024-25
S320	COURTS/JUSTICE			
	ATTORNEYS/LEGAL SERVICES			
	TRAINING			
	LITIGATION			
	LEGAL ADVICE			
	OTHERS			
	PROVINCIAL OMBUDSMAN (MOHTASIB)			
	SINDH			
	(Capital)	69.000	31.696	77.093
	(Revenue)	0.000	0.000	0.000
	Total	69.000	31.696	77.093

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been increase as compared to Budget Estimates 2023-24.

AGRICULTURE**PART-I**

This classification shows the expenditures relating to the:
(14) AGRICULTURE DEPARTMENT.

PART-II

An amount of Rs. 6,037.699 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the Agriculture Department.

(Rupees in million)			
Development Expenditure FUNCTIONAL Classification	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
S470 ADMINISTRATION / LAND COMMISSION			
ANIMAL HUSBANDRY			
AGRICULTURE DEPARTMENT.			
AGRICULTURE (Capital)	355.867	93.405	220.134
(Revenue)	7,615.432	6,375.402	5,817.565
Total	7,971.299	6,468.807	6,037.699

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been decrease as compared to Budget Estimates 2023-24.

FOOD**PART-I**

This classification shows the expenditures relating to the:
(11) FOOD DEPARTMENT.

PART-II

An amount of Rs.186.822 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
FOOD DEPARTMENT..

		(Rupees in million)		
Development Expenditure FUNCTIONAL Classification		Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
S490	ADMINISTRATION SUBSIDY			
	FOOD DEPARTMENT.			
	FOOD DEPARTMENT..			
	(Capital)	233.265	59.000	186.822
	(Revenue)	59.535	0.000	0.000
	Total	292.800	59.000	186.822

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been decrease as compared to Budget Estimates 2023-24.

LIVESTOCK & FISHERIES**PART-I**

This classification shows the expenditures relating to the:
(12) Livestock & Fisheries Department.

PART-II

An amount of Rs. 2,623.728 million has been included in the Budget Estimates 2024-25 for On-going and New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
LIVESTOCK & FISHERIES DEPARTMENT.

(Rupees in million)			
Development Expenditure FUNCTIONAL Classification	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25

S490 LIVESTOCK & FISHERIES DEPARTMENT.**Livestock & fisheries department.**

Livestock & Fisheries Department. (Capital)	925.583	432.283	1,021.679
(Revenue)	1,519.417	623.830	1,602.049
Total	2,445.000	1,056.113	2,623.728

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been increase as compared to Budget Estimates 2023-24.

COOPERATION**PART-I**

This classification shows the expenditures relating to the:
(12) Cooperation Department

PART-II

An amount of Rs. 52.8 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
COOPERATION DEPARTMENT

		(Rupees in million)		
Development Expenditure FUNCTIONAL Classification	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25	
S470	CO-OPERATION			
11101	COOPERATION DEPARTMENT			
COOPERATION DEPARTMENT (Capital)	6.000	0.000	24.000	
(Revenue)	14.400	0.000	28.800	
Total	20.400	0.000	52.800	

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been increase as compared to Budget Estimates 2023-24.

IRRIGATION**PART-I**

This classification shows the expenditures relating to the:
(12) Irrigation Department

PART-II

An amount of Rs.42,680.188 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
IRRIGATION DEPARTMENT

		(Rupees in million)		
Development Expenditure FUNCTIONAL Classification	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25	
S490 IRRIGATION, RESEARCH AND DESIGN OHTERS				
IRRIGATION DEPARTMENT				
IRRIGATION DEPARTMENT (Capital)	38,020.729	31,697.472	42,270.863	
(Revenue)	344.272	161.336	409.325	
Total	38,365.001	31,858.808	42,680.188	

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been increase as compared to Budget Estimates 2023-24.

ENERGY**PART-I**

This classification shows the expenditures relating to the:
(12) ENERGY DEPARTMENT.

PART-II

An amount of Rs8,888.740 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
ENERGY DEPARTMENT.

		(Rupees in million)		
Development Expenditure FUNCTIONAL Classification		Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
S490	ADMINISTRATION			
	ENERGY DEPARTMENT.			
	ENERGY DEPARTMENT. (Capital)	1,758.906	77.655	6,409.712
	(Revenue)	1,774.424	1,469.515	2,479.028
	Total	3,533.330	1,547.170	8,888.740

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been increase as compared to Budget Estimates 2023-24.

MINES & MINERALS**PART-I**

This classification shows the expenditures relating to the:
(12) MINES & MINERALS DEPARTMENT.

PART-II

An amount of Rs. 123.173 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
MINES & MINERALS DEPARTMENT.

(Rupees in million)

	Development Expenditure FUNCTIONAL Classification	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
S530	SUPPORT FOR INDUSTRIAL DEPVELOPMENT			
	MINES & MINERALS DEPARTMENT.			
	MINES & MINERALS DEPARTMENT (Capital)	29.829	0.000	43.321
	(Revenue)	72.171	0.000	79.852
	Total	102.000	0.000	123.173

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been increase as compared to Budget Estimates 2023-24.

INDUSTRIES & COMMERCE**PART-I**

This classification shows the expenditures relating to the:
(12) INDUSTRIES & COMMERCE DEPARTMENT.

PART-II

An amount of Rs.846.890 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
INDUSTRIES & COMMERCE DEPARTMENT.

				(Rupees in million)
Development Expenditure FUNCTIONAL Classification	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25	
S440	SUPPORT FOR INDUSTRIAL DEVELOPMENT			
INDUSTRIES & COMMERCE DEPARTMENT.				
INDUSTRIES & COMMERCE DEPARTMENT Capital)	1,442.274	847.325	846.890	
Revenue	60.286	60.286	0.000	
Total	1,502.560	907.611	846.890	

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been decrease as compared to Budget Estimates 2023-24.

LABOUR & HUMAN RESOURCES**PART-I**

This classification shows the expenditures relating to the:
(12) LABOUR & HUMAN RESOURCES DEPARTMENT.

PART-II

An amount of Rs.180.587 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
LABOUR & HUMAN RESOURCES DEPARTMENT.

(Rupees in million)			
Development Expenditure FUNCTIONAL Classification	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
S440 GENERAL LABOR AFFAIRS			
LABOUR & HUMAN RESOURCES DEPARTMENT.			
LABOUR & HUMAN RESOURCES DEPARTMENT. (Capital)	66.900	66.900	87.467
(Revenue)	71.100	0.000	93.120
Total	138.000	66.900	180.587

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been increase as compared to Budget Estimates 2023-24.

WORKS & SERVICES**PART-I**

This classification shows the expenditures relating to the:
(13) WORKS & SERVICES DEPARTMENT.

PART-II

An amount of Rs. 58,673.740 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
WORKS & SERVICES DEPARTMENT.

(Rupees in million)			
Development Expenditure FUNCTIONAL Classification	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
S380 HIGHWAYS, ROADS AND BRIDGES			
WORKS & SERVICES DEPARTMENT.			
WORKS & SERVICES DEPARTMENT.(Capital)	89,378.000	88,504.055	58,673.740
(Revenue)	0.000	0.000	0.000
Total	89,378.000	88,504.055	58,673.740

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been decrease as compared to Budget Estimates 2023-24.

TRANSPORT**PART-I**

This classification shows the expenditures relating to the:
(14) TRANSPORT DEPARTMENT..

PART-II

An amount of Rs8,844.0 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
TRANSPORT DEPARTMENT.

		(Rupees in million)		
Development Expenditure FUNCTIONAL Classification	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25	
S380 ROAD TRANSPORT SYSTEM OTHERS				
TRANSPORT DEPARTMENT.				
TRANSPORT DEPARTMENT. (Capital)	6,670.717	3,837.088	7,776.488	
(Revenue)	1,829.283	612.129	1,067.512	
Total	8,500.000	4,449.217	8,844.000	

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been increase as compared to Budget Estimates 2023-24.

ENVIRONMENT**PART-I**

This classification shows the expenditures relating to the:
(15) ENVIROMENT DEPARTMENT..

PART-II

An amount of Rs.771.300 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
ENVIROMENT DEPARTMENT.

		(Rupees in million)		
Development Expenditure FUNCTIONAL Classification		Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
S480	ADMINISTRATION OTHERS			
	FORESTY			
	ENVIROMENT DEPARTMENT.			
	ENVIROMENT DEPARTMENT. (Capital)	830.988	352.964	546.198
	(Revenue)	171.212	6.759	225.102
	Total	1,002.200	359.723	771.300

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been decrease as compared to Budget Estimates 2023-24.

FOREST & WILDLIFE**PART-I**

This classification shows the expenditures relating to the:
(15) FOREST & WILDLIFE DEPARTMENT..

PART-II

An amount of Rs.1,629.453 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
FOREST & WILDLIFE DEPARTMENT.

		(Rupees in million)		
Development Expenditure FUNCTIONAL Classification	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25	
S480 ADMINISTRATION OTHERS				
FORESTY				
FOREST & WILDLIFE DEPARTMENT.				
FOREST & WILDLIFE DEPARTMENT (Capital)	50.000	25.000	139.243	
(Revenue)	1,999.000	1,192.448	1,490.210	
Total	2,049.000	1,217.448	1,629.453	

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been decrease as compared to Budget Estimates 2023-24.

LOCAL GOVERNMENT**PART-I**

This classification shows the expenditures relating to the:
(16) LOCAL GOVERNMENT DEPARTMENT.

PART-II

An amount of Rs.75,765.971 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
LOCAL GOVERNMENT DEPARTMENT.

(Rupees in million)			
Development Expenditure FUNCTIONAL Classification	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
S390 TO DISTRICT GOVERNMENTS			
LOCAL GOVERNMENT DEPARTMENT.			
LOCAL GOVERNMENT DEPARTMENT(Capital)	72,349.824	57,104.330	73,382.829
(Revenue)	2,730.676	360.334	2,383.142
Total	75,080.500	57,464.664	75,765.971

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been increase as compared to Budget Estimates 2023-24.

HUMAN SETTLEMENT, SD&SH**PART-I**

This classification shows the expenditures relating to the:
(17) KATCHI ABADI DEPARTMENT.

PART-II

An amount of Rs. 50.0 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
HUMAN SETTLEMENT, SD&SH.

(Rupees in million)			
Development Expenditure FUNCTIONAL Classification	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
S390 OTHERS			
HUMAN SETTLEMENT,SD&SH DEPTT.			
HUMAN SETTLEMENT DEPTT. (Capital)	69.000	56.168	50.000
(Revenue)	0.000	0.000	0.000
Total	69.000	56.168	50.000

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been decrease as compared to Budget Estimates 2023-24.

RURAL DEVELOPMENT**PART-I**

This classification shows the expenditures relating to the:
(18)RURAL DEVELOPMENT.

PART-II

An amount of Rs.3,414.509 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
RURAL DEVELOPMENT

		(Rupees in million)		
Development Expenditure FUNCTIONAL Classification		Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
S380	PUBLIC HEALTH-LOCAL GOVERNMENT (GENERAL HOSPITAL)			
	RURAL DEVELOPMENT DEPARTMENT.			
	RURAL DEVELOPMENT (Capital)	1,209.950	476.742	2,903.692
	(Revenue)	871.050	0.000	510.817
	Total	2,081.000	476.742	3,414.509

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been increase as compared to Budget Estimates 2023-24.

PUBLIC HEALTH ENGINEERING & RD DEPARTMENT.**PART-I**

This classification shows the expenditures relating to the:
(18)PUBLIC HEALTH ENGINEERING & RD DEPARTMENT.

PART-II

An amount of Rs.21,296.085 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
PUBLIC HEALTH ENGINEERING & RD DEPARTMENT.

(Rupees in million)

	Development Expenditure FUNCTIONAL Classification	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
S380	PUBLIC HEALTH-LOCAL GOVERNMENT (GENERAL HOSPITAL)			
	PUBLIC HEALTH ENGINEERING & RD DEPARTMENT.			
	PUBLIC HEALTH ENGINEERING & RD DEPARTMENT. (Capital)	21,940.024	18,338.267	20,943.109
	(Revenue)	337.976	148.381	352.976
	Total	22,278.000	18,486.648	21,296.085

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been decrease as compared to Budget Estimates 2023-24.

HEALTH SERVICES**PART-I**

This classification shows the expenditures relating to the:
(17) HEALTH SERVICES

PART-II

An amount of Rs.18,000.0 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
HEALTH SERVICES DEPARTMENT

		(Rupees in million)		
Development Expenditure FUNCTIONAL Classification		Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
S410	HEALTH SERVICES			
HEALTH SERVICES DEPARTMENT				
HEALTH SERVICES	(Capital)	8,021.623	2,630.634	7,176.585
	(Revenue)	11,717.377	2,427.994	10,823.415
	Total	19,739.000	5,058.628	18,000.000

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been decrease as compared to Budget Estimates 2023-24.

SPORTS AND YOUTH AFFAIRS**PART-I**

This classification shows the expenditures relating to the:
(17) SPORTS AND YOUTH AFFAIRS DEPARTMENT

PART-II

An amount of Rs.5,211.100 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
SPORTS AND YOUTH AFFAIRS DEPARTMENT

(Rupees in million)			
Development Expenditure FUNCTIONAL Classification	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
S410 STADIUM AND SPORT COMPLEX YOUTH AFFAIRS			
SPORTS AND YOUTH AFFAIRS DEPARTMENT			
SPORTS AND YOUTH AFFAIRS DEPARTMENT (Capital)	2,866.456	1,986.580	4,866.521
(Revenue)	106.044	24.794	344.579
Total	2,972.500	2,011.374	5,211.100

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been increase as compared to Budget Estimates 2023-24.

INFORMATION & ARCHIVES**PART-I**

This classification shows the expenditures relating to the:
(17) INFORMATION & ARCHIVES DEPARTMENT

PART-II

An amount of Rs171.439 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
INFORMATION & ARCHIVES DEPARTMENT

(Rupees in million)			
Development Expenditure FUNCTIONAL Classification	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
S370	ADMINISTRATION		
INFORMATION & ARCHIVES DEPARTMENT			
INFORMATION & ARCHIVES DEPARTMENT(Capital)	191.080	45.444	106.672
(Revenue)	40.220	0.000	64.767
Total	231.300	45.444	171.439

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been decrease as compared to Budget Estimates 2023-24.

MINORITIES AFFAIRS**PART-I**

This classification shows the expenditures relating to the:
(17) MINORITIES AFFAIRS DEPARTMENT

PART-II

An amount of Rs.1,999.329 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
MINORITIES AFFAIRS DEPARTMENT

(Rupees in million)			
Development Expenditure FUNCTIONAL Classification	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
S350 MINORITY AFFAIRS			
MINORITIES AFFAIRS DEPARTMENT			
MINORITIES AFFAIRS DEPARTMENT (Capital)	1,050.000	764.040	1,999.329
(Revenue)	0.000	0.000	0.000
Total	1,050.000	764.040	1,999.329

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been increase as compared to Budget Estimates 2023-24.

CULTURE**PART-I**

This classification shows the expenditures relating to the:
(17) CULTURE DEPARTMENT

PART-II

An amount of Rs.3,067.248 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
CULTURE DEPARTMENT

(Rupees in million)			
Development Expenditure FUNCTIONAL Classification	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25

S410 PROMOTION OF CULTURAL ACTIVITIES**CULTURE, TOURISM & ANTIQUITIES DEPARTMENT**

CULTURE DEPARTMENT	(Capital)	2,632.250	2,379.194	2,901.152
	(Revenue)	235.000	164.724	166.096
Total		2,867.250	2,543.918	3,067.248

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been increase as compared to Budget Estimates 2023-24.

INFORMATION, SCIENCE & TECHNOLOGY**PART-I**

This classification shows the expenditures relating to the:
(17) INFORMATION, SCIENCE & TECHNOLOGY DEPARTMENT

PART-II

An amount of Rs.215.992 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
INFORMATION, SCIENCE & TECHNOLOGY DEPARTMENT

(Rupees in million)			
Development Expenditure FUNCTIONAL Classification	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25

**S490 INFORMATION TECHNOLOGY
PROMOTION**

INFORMATION, SCIENCE & TECHNOLOGY DEPARTMENT

INFORMATION, SCIENCE & TECHNOLOGY DEPARTMENT	0.000	0.000	0.000
(Capital)			
(Revenue)	741.650	244.598	215.992
Total	741.650	244.598	215.992

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been decrease as compared to Budget Estimates 2023-24.

SCHOOL EDUCATION**PART-I**

This classification shows the expenditures relating to the:
(17) EDUCATION DEPARTMENT

PART-II

An amount of Rs.25,000.0 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
EDUCATION DEPARTMENT

		(Rupees in million)		
Development Expenditure FUNCTIONAL Classification		Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
S400	OTHERS			
EDUCATION DEPARTMENT (SCHOOL)				
EDUCATION DEPARTMENT	(Capital)	17,828.343	8,448.792	23,831.143
	(Revenue)	671.657	396.755	1,168.857
Total		18,500.000	8,845.547	25,000.000

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been increase as compared to Budget Estimates 2023-24.

COLLEGES**PART-I**

This classification shows the expenditures relating to the:
(17) EDUCATION DEPARTMENT

PART-II

An amount of Rs.3,991.528 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
COLLEGE EDUCATION

		(Rupees in million)		
Development Expenditure FUNCTIONAL Classification	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25	
S400 OTHERS				
EDUCATION DEPARTMENT (COLLEGES)				
EDUCATION DEPARTMENT (Capital)	5,767.407	2,995.394	3,312.328	
(Revenue)	812.593	193.930	679.200	
Total	6,580.000	3,189.324	3,991.528	

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been decrease as compared to Budget Estimates 2023-24.

TECHNICAL EDUCATION**PART-I**

This classification shows the expenditures relating to the:
(17) TECHNICAL EDUCATION

PART-II

An amount of Rs.1,000.0 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
TECHNICAL EDUCATION

(Rupees in million)

Development Expenditure FUNCTIONAL Classification	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
S400 OTHERS			
TECHNICAL EDUCATION			
TECHNICAL EDUCATION DEPARTMENT (Capital)	1,205.288	610.676	771.340
(Revenue)	294.712	0.000	228.660
Total	1,500.000	610.676	1,000.000

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been decrease as compared to Budget Estimates 2023-24.

UNIVERSITIES AND BOARD**PART-I**

This classification shows the expenditures relating to the:
(17) UNIVERSITIES AND BOARD

PART-II

An amount of Rs.4,265.703 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
UNIVERSITIES AND BOARD

		(Rupees in million)		
Development Expenditure FUNCTIONAL Classification		Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
S400	GENERAL UNIVERSITIES/ COLLEGES/ INSTITUTES			
	UNIVERSITIES AND BOARD			
	UNIVERSITIES AND BOARD (Capital)	4,973.959	1,846.871	2,730.029
	(Revenue)	1,736.041	663.158	1,535.674
	Total	6,710.000	2,510.029	4,265.703

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been decrease as compared to Budget Estimates 2023-24.

EMPOWERMENT OF PERSONS WITH DISABILITY**PART-I**

This classification shows the expenditures relating to the:
(17) SPECIAL EDUCATION

PART-II

An amount of Rs.2,905.983 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
SPECIAL EDUCATION

		(Rupees in million)		
Development Expenditure FUNCTIONAL Classification		Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
S400	SECRETARIAT / POLICY / CURRICULUM			
	OTHERS			
	SPECIAL EDUCATION			
	SPECIAL EDUCATION (Capital)	3,170.722	1,283.936	2,568.131
	(Revenue)	229.278	0.000	337.852
	Total	3,400.000	1,283.936	2,905.983

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been decrease as compared to Budget Estimates 2023-24.

POPULATION WELEFARE**PART-I**

This classification shows the expenditures relating to the:
(17) POPULATION WELEFARE DEPARTMENT

PART-II

An amount of Rs.441.968 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
POPULATION WELEFARE DEPARTMENT

(Rupees in million)			
Development Expenditure FUNCTIONAL Classification	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
S430 POPULATION WELFARE MEASURES			
POPULATION WELEFARE DEPARTMENT			
POPULATION WELEFARE DEPARTMENT (Capital)	239.805	54.136	148.996
(Revenue)	110.195	81.145	292.972
Total	350.000	135.281	441.968

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been increase as compared to Budget Estimates 2023-24.

WOMEN DEVELOPMENT**PART-I**

This classification shows the expenditures relating to the:
(17) WOMEN DEVELOPMENT DEPARTMENT

PART-II

An amount of Rs.203.620 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
WOMEN DEVELOPMENT DEPARTMENT

		(Rupees in million)		
Development Expenditure FUNCTIONAL Classification	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25	
S450 SHELTER FOR THE HOMELESS (DARUL-AMAN)				
WOMEN DEVELOPMENT DEPARTMENT				
WOMEN DEVELOPMENT DEPARTMENT (Capital)	57.765	14.434	42.874	
(Revenue)	242.235	39.297	160.746	
Total	300.000	53.731	203.620	

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been decrease as compared to Budget Estimates 2023-24.

REHABILITATION**PART-I**

This classification shows the expenditures relating to the:

PART-II

An amount of Rs.453.602 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
REHABILITATION DEPARTMENT

		(Rupees in million)		
Development Expenditure FUNCTIONAL Classification	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25	
S330	RELIEF MEASURES ADMINISTRATION			
REHABILITATION DEPARTMENT				
REHABILITATION DEPARTMENT (Capital)	268.000	99.000	230.102	
(Revenue)	440.000	413.750	223.500	
Total	708.000	512.750	453.602	

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been decrease as compared to Budget Estimates 2023-24.

SOCIAL WELFARE**PART-I**

This classification shows the expenditures relating to the:

PART-II

An amount of Rs.802.045 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
SOCIAL WELFARE DEPARTMENT

		(Rupees in million)		
Development Expenditure FUNCTIONAL Classification	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25	
S410 SOCIAL WELFARE MEASURES AND GRANTS				
SOCIAL WELFARE DEPARTMENT				
SOCIAL WELFARE DEPARTMENT (Capital)	1,251.217	549.546	506.022	
(Revenue)	402.873	124.134	296.023	
Total	1,654.090	673.680	802.045	

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been decrease as compared to Budget Estimates 2023-24.

AUQAF, RELIGIOUS AFFAIRS ZAKAT**PART-I**

This classification shows the expenditures relating to the:

PART-II

An amount of Rs.870.892 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
AUQAF, RELIGIOUS AFFAIRS & ZAKAT DEPARTMENT

		(Rupees in million)		
Development Expenditure FUNCTIONAL Classification	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25	
S350 AUQAF, RELIGIOUS AFFAIRS ZAKAT & USHR DEPARTMENT				
AUQAF, RELIGIOUS AFFAIRS ZAKAT & USHR DEPARTMENT				
AUQAF, RELIGIOUS AFFAIRS ZAKAT & USHR DEPARTMENT (Capital)	460.200	357.218	870.892	
(Revenue)	0.000	0.000	0.000	
Total	460.200	357.218	870.892	

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been increase as compared to Budget Estimates 2023-24.

FEDERAL GRANTS**PART-I**

This classification shows the expenditures relating to the:

PART-II

An amount of Rs. 76,971.911 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the

MISCELLANEOUS

		(Rupees in million)		
Development Expenditure FUNCTIONAL Classification		Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
S310	MISCELLANEOUS			
	MISCELLANEOUS (Capital)	52,912.070	8,500.000	76,971.911
	(Revenue)	0.000	0.000	
	Total	52,912.070	8,500.000	76,971.911

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been increase as compared to Budget Estimates 2023-24.

DISTRICT ADP**PART-I**

This classification shows the expenditures relating to the:

PART-II

An amount of Rs. 55,000.0 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the

MISCELLANEOUS

		(Rupees in million)		
Development Expenditure FUNCTIONAL Classification		Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
S310	MISCELLANEOUS			
	MISCELLANEOUS (Capital)	30,000.000	18,000.000	55,000.000
	(Revenue)	0.000	0.000	0.000
	Total	30,000.000	18,000.000	55,000.000

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been increase as compared to Budget Estimates 2023-24.

HUMAN RIGHTS**PART-I**

This classification shows the expenditures relating to the:

PART-II

An amount of Rs.107.285 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the

MISCELLANEOUS

		(Rupees in million)		
Development Expenditure		Budget	Revised	Budget
FUNCTIONAL		Estimates	Estimates	Estimates
Classification		2023-24	2023-24	2024-25
S310	MISCELLANEOUS			
	HUMAN RIGHTS			
	(Capital)	0.000	0.000	0.000
	(Revenue)	138.000	23.112	107.285
	Total	138.000	23.112	107.285

Revised Estimates 2023-24:- For Fiscal Year 2023-24, the Revised Estimates has been same as compared to Budget Estimates 2023-24.

Budget Estimates 2024-25:- For Fiscal Year 2024-25, the Budget Estimates has been decrease as compared to Budget Estimates 2023-24.

REHAB: & RECOSTT. OF FLOOD DAMAGED INFRASTRUCTURE**PART-I**

This classification shows the expenditures relating to the:

PART-II

An amount of Rs.12,000. million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the

MISCELLANEOUS

		(Rupees in million)		
Development Expenditure FUNCTIONAL Classification	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25	
S310 MISCELLANEOUS				
REHB: RECONST.FLOOD DAMAGED INFRA (Revenue)	0.000 0.000	0.000 0.000	12,000.000 0.000	
Total	0.000	0.000	12,000.000	

Budget Estimates 2024-25:- New Demand For Fiscal Year 2024-25.

SPL.INT.FOR BACKWARD DISTRICTS**PART-I**

This classification shows the expenditures relating to the:

PART-II

An amount of Rs.500.0 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the

MISCELLANEOUS**(Rupees in million)**

	Development Expenditure FUNCTIONAL Classification	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
S310	MISCELLANEOUS			
	REHB: RECONST.FLOOD DAMAGED INFRA (Revenue)	0.000 0.000	0.000 0.000	500.000 0.000
	Total	0.000	0.000	500.000

Budget Estimates 2024-25:- New Demand For Fiscal Year 2024-25.

SPL.INITIATIVES FOR RENEWABLE ENERGY & WATER**PART-I**

This classification shows the expenditures relating to the:

PART-II

An amount of Rs.25,000.0 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the

MISCELLANEOUS**(Rupees in million)**

Development Expenditure FUNCTIONAL Classification	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
S310 MISCELLANEOUS			
REHB: RECONST.FLOOD DAMAGED INFRA (Revenue)	0.000 0.000	0.000 0.000	25,000.000 0.000
Total	0.000	0.000	25,000.000

Budget Estimates 2024-25:- New Demand For Fiscal Year 2024-25.

ALLOCATION FOR COST IMPACT**PART-I**

This classification shows the expenditures relating to the:

PART-II

An amount of Rs.80,000.0 million has been included in the Budget Estimates 2024-25 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the

MISCELLANEOUS

				(Rupees in million)
Development Expenditure	Budget	Revised	Budget	
FUNCTIONAL	Estimates	Estimates	Estimates	
Classification	2023-24	2023-24	2024-25	
S310	MISCELLANEOUS			
REHB: RECONST.FLOOD DAMAGED INFRA	0.000	0.000	80,000.000	
(Revenue)	0.000	0.000	0.000	
Total	0.000	0.000	80,000.000	

Budget Estimates 2024-25:- New Demand For Fiscal Year 2024-25.



www.finance.gos.pk

Printed at Sindh Govt, Press Karachi