

Volume VII



BUDGET 2025-26

Budget
Memorandum

2025-26

Finance Department
Government of Sindh

VOL-VII

BUDGET

2025-2026

BUDGET MEMORANDUM



GOVERNMENT OF SINDH

FINANCE DEPARTMENT

EXPLANATORY MEMORANDUM

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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.36.246 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0111 Executive and Legislative Organs			
011101 Parliamentary/Legislative Affairs (Chagr)	3,191.658	3,357.358	3,575.872
011101 Parliamentary/Legislative Affairs (Voted)	760.616	871.969	815.544
Total	3,952.274	4,229.327	4,391.416
(Charged)	3,191.658	3,357.358	3,575.872
(Voted)	760.616	871.969	815.544
OBJECT CLASSIFICATION(Charged)			
A01 Employees Related Expenses.	1,583.778	1,709.478	1,805.939
A03 Operating Expenses	548.429	557.429	860.972
A05 Grants subsidies and Write off Loans	14.500	14.500	15.000
A06 Transfers	37.538	38.538	41.291
A09 Physical Assets	463.860	463.860	21.685
A13 Repairs and Maintenance	543.553	573.553	830.985
Total	3,191.658	3,357.358	3,575.872
OBJECT CLASSIFICATION (Voted)			
A01 Employees Related Expenses.	384.865	496.218	439.793
A03 Operating Expenses	375.200	375.200	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	871.969	815.544

Revised Estimate 2024-25:-The increase as compared to the Budget Estimate 2024-25, is due to surrender of funds under A724 and Operating Expenses on actual basis and as per demand of Provincial Assembly.

Budget Estimate 2025-26:- The increase as compared to the Budget Estimate 2024-25, 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.15.916 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0111 Executive and Legislative Organs			
011103 Provincial Executive (Charged)	881.466	1,237.504	1,130.996
011103 Provincial Executive (Voted)	24.889	26.538	56.188
Total	906.355	1,264.042	1,187.184
(Charged)	881.466	1,237.504	1,130.996
(Voted)	24.889	26.538	56.188
OBJECT CLASSIFICATION(Charged)			
A01 Employees Related Expenses.	516.056	749.910	767.234
A03 Operating Expenses	103.187	124.846	103.838
A05 Grants subsidies and Write off Loans	154.407	154.407	154.878
A06 Transfers	52.500	144.375	52.500
A09 Physical Assets	17.469	17.469	14.699
A13 Repairs and Maintenance	37.847	46.497	37.847
Total	881.466	1,237.504	1,130.996
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	16.871	20.440	21.492
A02 Project Pre-Investment			
A03 Operating Expenses	0.980	1.040	1.000
A05 Grants subsidies and Write off Loans	2.000		32.000
A06 Transfers			
A09 Physical Assets	4.559	4.559	1.217
A13 Repairs and Maintenance	0.479	0.499	0.479
Total	24.889	26.538	56.188

Revised Estimate 2024-25:-The increase as compared to the Budget Estimate 2024-25, is due to demand of additional funds by Administrative Department on the basis of actual expenditure, under Employee Related Expenditure.

Budget Estimate 2025-26:-The increase as compared to the Budget Estimate 2024-25, 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.33.500 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0111 Executive and Legislative Organs			
011103 Provincial Executive	1,329.232	1,626.363	1,347.947
011104 Administrative Inspection			
0611 Housing Development			
061102 Low Cost Housing			
0741 Public Health Services			
074102 Nutrition & Other Hygiene Programmes			
93103 Administration			
Total	1,329.232	1,626.363	1,347.947
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	885.280	1,089.078	923.815
A03 Operating Expenses	196.682	259.575	245.319
A05 Grants subsidies and Write off Loans	23.410	27.850	23.813
A06 Transfers	80.000	100.000	90.000
A09 Physical Assets	100.360	100.360	33.500
A13 Repairs and Maintenance	43.500	49.500	31.500
Total	1,329.232	1,626.363	1,347.947

Revised Estimate 2024-25:-The increase as compared to the Budget Estimate 2024-25, 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 2025-26:-The increase as compared to the Budget Estimate 2024-25, 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.268.337 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0111 Executive and Legislative Organs			
011103 Provincial Executive	6,723.867	7,676.135	1,642.583
011104 Administrative Inspection			
011105 District Administration	5,521.497	6,536.470	5,812.723
011109 Provincial Coordination			
011111 Divisional Administration	1,206.503	11,882.526	1,431.225
0151 Personal Services			
015101 Establishment Services Gen. Administration	6,343.364	10,853.474	13,409.810
015102 Human Resource Management	869.925	1,061.491	902.701
0541 R&D Environment			
015402 Centralized Purchase & Procurement	250.000	283.433	257.500
0191 General Public Services not elsewhere defined			
019101 Administrative Training	355.140	427.617	341.815
0311 Law Courts			
031101 Courts / Justice			
0611 Housing Development			
061101 Administration	100.000	100.000	100.000
0821 Culture Services			
082105 Promotion of Culture Activities			
Total	21,370.296	38,821.146	23,898.357
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	8,428.620	9,138.751	14,950.540
A03 Operating Expenses	4,762.996	5,975.754	5,719.520
A05 Grants subsidies and Write off Loans	1,010.166	15,171.201	987.221
A06 Transfers	109.414	135.779	89.879
A09 Physical Assets	6,246.854	7,656.753	493.462
A13 Repairs and Maintenance	812.246	742.908	1,657.735
Total	21,370.296	38,821.146	23,898.357

Revised Estimate 2024-25:-The increase as compared to Budget Estimate 2024-25 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 2025-26:-The increase as compared to the Budget Estimate 2024-25, 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.1.543 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0311 Law Courts			
031101 Courts / Justice	156.289	184.544	184.116
0321 Economic Crime Investigation			
032108 Economic Crime Investigation	1,499.946	1,911.426	1,703.678
Total	1,656.235	2,095.970	1,887.794
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	1,516.404	1,781.491	1,746.612
A03 Operating Expenses	123.076	148.756	124.267
A05 Grants subsidies and Write off Loans	2.870	146.988	3.157
A09 Physical Assets	1.670	1.670	1.543
A13 Repairs and Maintenance	12.215	17.065	12.215
Total	1,656.235	2,095.970	1,887.794

Revised Estimate 2024-25:-The increase as compared to the Budget Estimate 2024-25, is due to adoption of funds as per actual expenditure.

Budget Estimate 2025-26:-The increase as compared to the Budget Estimate 2024-25, 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.282.077 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0112 Financial and Fiscal Affairs			
011204 Administration of Financial Affairs (Voted)	7,088.758	4,034.535	5,694.263
011206 Accounting Services (Voted)	997.072	982.393	1,023.065
011207 Auditing Services (Voted)	233.697	225.292	260.264
011250 Others		303.489	
Total	8,319.527	5,545.709	6,977.592
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	3,956.483	3,177.564	3,254.314
A02 Project Pre-investment Analysis			124.000
A03 Operating Expenses	3,866.513	1,945.551	2,997.685
A04 Total Employees' Retirement			
A05 Grants subsidies and Write off Loans	16.861	16.861	17.747
A06 Transfers	0.662	106.048	
A09 Physical Assets	358.886	161.656	355.327
A13 Repairs and Maintenance	120.122	138.030	228.519
Total	8,319.527	5,545.709	6,977.592

Revised Estimate 2024-25:-The decrease as compared to the Budget Estimate 2024-25, is due to surrendered of funds under A01-Employees Related Expenses, LSPs / Block Allocations & Electricity.

Budget Estimate 2025-26:-The decreases as compared to Budget Estimate 2024-25, is due to adoption of funds as per actual expenditure.

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 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0112 Financial & Fiscal Affairs			
011210 Pension-Civil	260,362.537	260,314.443	271,345.557
Total	260,362.537	260,314.443	271,345.557
OBJECT CLASSIFICATION(Voted)			
A04 Employees Retirement Benefits	260,362.537	260,314.443	271,345.557
Total	260,362.537	260,314.443	271,345.557

Revised Estimate 2024-25:-The decrease as compared to the Budget Estimate 2024-25, is due to trend of expenditure of pensioner's benefits.

Budget Estimate 2025-26:-The increases as compared to Budget Estimate 2024-25, is based on previous years expenditure trend, pension increase, revisions announced after finalization of budget estimates.

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 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0426 Food			
042602 Subsidy			
1071 Administration			
107101 Relief Measures	712.600	712.600	162.200
Total	712.600	712.600	162.200
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.			
A02 Project Pre-investment Analysis			
A03 Operating Expenses			
A05 Grants subsidies and Write off Loans	412.600	412.600	162.200
A06 Transfers	300.000	300.000	
A09 Physical Assets			
A13 Repairs and Maintenance			
Total	712.600	712.600	162.200

Revised Estimate 2024-25:- No change as compared to Budget Estimates 2024-25.

Budget Estimate 2025-26:-The decrease compared to Budget Estimate 2024-25, is due to the shifting of grant -in-aid funds in other heads of accounts.

INVESTMENT DEPARTMENT**PART-I**

This classification shows the expenditures relating to the:

- (1) Investment Department

PART-II

An amount of Rs.1.849 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0472 Other Industries			
047203 Multipurpose Development Projects	4,666.159	10,752.661	5,452.936
Total	4,666.159	10,752.661	5,452.936
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	93.832	72.168	95.893
A03 Operating Expenses	4,254.680	4,190.530	5,117.932
A05 Grants subsidies and Write off Loans	306.050	306.050	231.655
A06 Transfers	1.103	2.103	1.103
A09 Physical Assets	5.990	6,174.106	1.849
A13 Repairs and Maintenance	4.504	7.704	4.504
Total	4,666.159	10,752.661	5,452.936

Revised Estimate 2024-25:-The increase as compared to the Budget Estimate 2024-25, is due to adoption of funds for Pay & Allowances on actual basis, release of Rs.6,168.116 million for allotment of 767-27 acres of land in Deh Chuhar District Malir, Karach.

Budget Estimate 2025-26:-The increase as compared to the Budget Estimate 2024-25, is due to impact of annual increment in Pay & Allowances, and adoption funds LSPs & SNE-2025-26.

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.19.205 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0111 Executive & Lagislative Organs			
011104 Administrative Inspection	734.616	708.060	771.748
0152 Planning Services			
015201 Planning	2,102.061	2,216.231	1,527.547
015220 Others			
0153 Statistics			
015301 Statistics	437.017	477.797	455.143
0171 Research & Development General Public Services			
017120 Others(Statistics Research e.t.c)			
0622 Rural Development			
062205 Poverty Alleviation Program	58.491	46.043	59.537
0741 Public Health Services			
74102 Nutrition & Other Hygiene	130.623	79.169	136.024
Total	3,462.808	3,527.300	2,949.999
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	1,708.263	1,614.146	1,858.946
A02 Project Pre-investment Analysis	8.000	8.000	
A03 Operating Expenses	638.953	685.359	699.514
A05 Grants subsidies and Write off Loans	1,013.547	1,111.024	274.801
A06 Transfers	6.192	9.361	6.192
A09 Physical Assets	5.728	5.728	16.715
A13 Repair and Maintenance	82.125	93.682	93.831
Total	3,462.808	3,527.300	2,949.999

Revised Estimate 2024-25:-The increase as compared to the Budget Estimate 2024-25, is due to adoption of Pay and Allowances on actual basis.

Budget Estimate 2025-26:-The decrease as compared to the Budget Estimate 2024-25, is due to stopping of funds of SRSO, endowment funds of NILT as well as Grant to Pakistan Tamers association of CETP.

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 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0112 Financial & Fiscal Affairs			
011205 Tax Management (Customs, Income Tax, Excise)	1,800.000	2,000.000	2,171.500
Total	1,800.000	2,000.000	2,171.500
OBJECT CLASSIFICATION(Voted)			
A05 Grants subsidies and Write off Loans	1,800.000	2,000.000	2,171.500
Total	1,800.000	2,000.000	2,171.500

Revised Estimate 2024-25:- The increase in Revised Estimate 2024-25 as compared to Budget Estimate 2024-25 is due to adoption of Rs.200.000 million as per demand of SRB.

Budget Estimate 2025-26:- The increase in grant as compared to Budget Estimate 2024-25, is due to demands of funds by Sindh Revenue Board 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. Nil million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0112 Financial & Fiscal Affairs			
011205 Tax Management (Customs, Income Tax, Excise)	7,357.844	7,222.219	7,605.921
0311 Law Courts			
031101 Courts / Justice(Charged)	33.874	6.539	35.045
0321 Police			
032110 Director General Narcotics	196.233	256.304	221.644
Total	7,587.951	7,485.062	7,862.610
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	3,072.382	2,942.789	3,350.303
A03 Operating Expenses	4,044.097	4,023.613	4,058.812
A05 Grants subsidies and Write off Loans	37.882	32.400	41.670
A09 Physical Assets	21.765	68.598	
A13 Repairs and Maintenance	411.825	417.662	411.825
Total	7,587.951	7,485.062	7,862.610

Revised Estimate 2024-25:-The decreases as compared to the Budget Estimate 2024-25, is due to surrendered of funds under Electricity as per policy.

Budget Estimate 2025-26:-The increase as compared to Budget Estimate 2024-25, is due to annual increment, in Pay and Allowances.

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.21.379 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0112 Financial & Fiscal Affairs			
011205 Tax Management (Customs, Income Tax, Excise. 1)	6,942.735	7,046.738	5,864.065
011205 Tax Management (Customs, Income Tax, Excise)	2,000.668	2,053.774	2,438.435
Total	8,943.403	9,100.512	8,302.500
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	5,185.508	5,231.316	6,412.083
A03 Operating Expenses	1,375.338	1,466.409	1,725.538
A05 Grants subsidies and Write off Loans		11.700	
A06 Transfers	16.808	16.808	16.808
A09 Physical Assets	2,294.137	2,294.137	19.879
A13 Repairs and Maintenance	71.612	80.142	128.192
Total	8,943.403	9,100.512	8,302.500

Revised Estimate 2024-25:-The increase as compared to the Budget Estimate 2024-25, is due to adoption of funds as per actual expenditure and surrendered of un-released funds.

Budget Estimate 2025-26:-The decrease as compared to the Budget Estimate 2024-25, 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.28.448 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0221 Civil Defence			
022101 Civil Defence	160.774	115.093	282.429
0311 Law Courts			
031101 Courts/Justice	118.422	72.958	143.737
0321 Police			
032106 Frontier Watch and Ward	1,798.455	1,801.497	1,308.099
032112 Police Laboratory	176.910	118.143	237.520
032150 Others	6,027.083	5,817.327	6,030.334
0331 Fire Protection			
033102 Operations	16.625	12.343	36.182
0361 Administration			
036101 Secretariat/Administration	1,951.823	2,821.698	3,163.312
Total	10,250.092	10,759.058	11,201.613
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	7,384.766	6,879.759	7,580.482
A03 Operating Expenses	2,448.087	2,855.747	2,576.931
A05 Grants subsidies and Write off Loans	276.212	476.212	478.227
A06 Transfers	2.551	2.551	402.551
A09 Physical Assets	11.502	412.501	36.448
A13 Repairs and Maintenance	126.974	132.288	126.974
Total	10,250.092	10,759.058	11,201.613

Revised Estimate 2024-25:-The increase as compared to the Budget Estimate 2024-25, is due to demand of funds by the Administrative Department under pay and allowances on actual expenditure, and commitments has been taken as out side the budget.

Budget Estimate 2025-26:-The increase as compared to the Budget Estimate 2024-25, 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.6,610.905 million has been included in the Budget Estimates 2025-26 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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0321 Police			
032102 Provincial Police	64,874.344	45,814.386	73,360.105
032103 District Police	93,172.155	94,053.463	101,969.045
032111 Training	3,917.108	4,593.337	4,332.690
032113 Other Civil Armed Forces	1,722.088	5,228.291	9,873.631
032150 Others	207.421	191.650	215.781
Total	163,893.116	149,881.128	189,751.252
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	132,659.383	120,165.413	153,789.309
A03 Operating Expenses	20,083.690	17,663.735	21,977.121
A05 Grants subsidies and Write off Loans	1,001.713	1,001.713	1,071.884
A06 Transfers	772.928	1,329.403	3,903.428
A09 Physical Assets	7,638.707	7,473.710	6,196.677
A13 Repairs and Maintenance	1,736.695	2,247.154	2,812.833
Total	163,893.116	149,881.128	189,751.252

Revised Estimate 2024-25:-The decrease as compared to the Budget Estimate 2024-25, is due to provision of funds as per actual expenditure under Employees Related Expenditure.

Budget Estimate 2025-26:-The increase as compared to the Budget Estimate 2024-25, 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.166.051 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0341 PrisionAdministration and Operation			
034101 Jails and convict settlement	7,946.153	7,889.137	9,577.771
034120 Others (other places of detention & Cor.)	305.102	325.580	342.735
Total	8,251.255	8,214.717	9,920.506
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	3,694.307	4,112.998	4,702.086
A03 Operating Expenses	3,905.111	3,438.037	3,542.436
A05 Grants subsidies and Write off Loans	414.275	414.275	417.603
A06 Transfers	5.801	5.801	5.801
A09 Physical Assets	212.500	212.500	183.319
A13 Repairs and Maintenance	19.261	31.106	1,069.261
Total	8,251.255	8,214.717	9,920.506

Revised Estimate 2024-25:-The decrease as compared to the Budget Estimate 2024-25, is due to adoption of funds as per actual expenditure under Employees Related Expenditure.

Budget Estimate 2025-26:-The increase as compared to the Budget Estimate 2024-25, 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.348.100 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0311 Law Courts			
031101 Courts / Justice(Charged)	5,015.000	5,407.600	5,543.475
031101 Courts / Justice(Voted)	13,495.606	13,067.820	14,614.217
031102 Attorneys / Legal Services(Voted)	2,050.704	2,113.920	2,097.895
031104 Litigation(Voted)	2,572.118	2,596.036	2,648.200
031120 Others(Voted)	479.262	437.249	488.649
0361 Administration			
036101 Secretariat(Voted)	1,209.410	1,115.975	5,157.799
Total	24,822.100	24,738.600	30,550.235
(Charged)	5,015.000	5,407.600	5,543.475
(Voted)	19,807.100	19,331.000	25,006.760
OBJECT CLASSIFICATION(Charged)			
A01 Employees Related Expenses.	4,256.048	4,550.281	4,809.049
A03 Operating Expenses	496.461	372.522	498.565
A05 Grants subsidies and Write off Loans	60.500	60.500	66.550
A09 Physical Assets	141.520	368.520	108.840
A13 Repairs and Maintenance	60.471	55.777	60.471
Total	5,015.000	5,407.600	5,543.475
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	17,625.942	17,215.794	22,857.949
A03 Operating Expenses	1,377.063	1,157.009	1,386.112
A05 Grants subsidies and Write off Loans	383.519	383.519	452.471
A09 Physical Assets	349.338	481.866	238.640
A13 Repairs and Maintenance	71.238	92.812	71.588
Total	19,807.100	19,331.000	25,006.760

Revised Estimate 2024-25:-The decrease as compared to the Budget Estimate 2024-25, is due to adoption of funds as per actual expenditure.

Budget Estimate 2025-26:-The increase as compared to the Budget Estimate 2024-25, is due to annual increment and adoption of Adhoc Relief Allowance 2024, 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 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
'0311 Fire Protection			
031101 Courts/Justice (Charged)	971.569	971.569	1,021.569
Total	971.569	971.569	1,021.569
OBJECT CLASSIFICATION (Charged)			
A01 Employees Related Expenses.			
A05 Grants subsidies and Write off Loans	971.569	971.569	1,021.569
Total	971.569	971.569	1,021.569

Revised Estimate 2024-25:- No increase / decrease.

Budget Estimate 2025-26:-The increase as compared to Budget Estimate 2024-25, is due to adoption of funds as per demanded of 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.38.398 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
'0311 Fire Protection			
031101 Courts/Justice (Charged)	186.000	196.000	227.828
Total	186.000	196.000	227.828
OBJECT CLASSIFICATION(Charged)			
A01 Employees Related Expenses.	126.213	130.113	169.825
A03 Operating Expenses	36.389	40.089	51.899
A09 Physical Assets	22.400	22.400	4.481
A13 Repairs and Maintenance	0.998	3.398	1.623
Total	186.000	196.000	227.828

Revised Estimate 2024-25:-The increase as compared to the Budget Estimate 2024-25, is due to provision of necessary funds.

Budget Estimate 2025-26:-The increased as compared to the Budget Estimate 2024-25, is due to create / establish five new Regional Offices of Protection against Harassment of Women at Workplace in the Province of Sindh.

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.101.175 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0421 Agriculture			
042101 Administration/land commission	14,213.224	7,888.395	16,645.037
042103 Agricultural Research & Extension Serv.	13,758.330	16,514.581	14,428.915
042104 Plants protection and locust control	1,676.900	1,482.738	1,855.264
42113 INFORMATION AND STATISTICS	633.702	596.895	709.501
0741 Public Health Services			
074102 Nutrition and Other Hygienes Programmes	453.625	453.625	453.625
Total	30,735.781	26,936.234	34,092.342
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	15,214.817	10,645.803	21,319.884
A02 Project Pre-investment Analysis	30.240	30.240	5.000
A03 Operating Expenses	10,874.394	11,397.161	10,946.491
A05 Grants subsidies and Write off Loans	43.292	44.498	188.975
A06 Transfers	34.305		
A09 Physical Assets	2,016.548	2,081.548	630.581
A13 Repairs and Maintenance	2,522.185	2,736.984	1,001.411
Total	30,735.781	26,936.234	34,092.342

Revised Estimate 2024-25:-The decrease as compared to the Budget Estimate 2024-25, is due to funds surrendered under ERE as per policy.

Budget Estimate 2024-25:-The increase as compared to the Budget Estimate 2024-25, is due to adoption of Rs.5.000 billion under Employee Related Expenses in next BE-2025-26.

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 Rs2.242 million has been included in the Budget Estimates 2025-26 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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0414 State Trading			
041401 Food (Secretariat)	1,929.688	1,703.942	2,291.161
0426 Food			
042601 Administration	338.617	312.777	569.030
Total	2,268.305	2,016.719	2,860.191
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	1,970.678	1,743.546	2,361.715
A03 Operating Expenses	56.026	29.326	56.671
A05 Grants subsidies and Write off Loans	222.000	222.000	224.200
A09 Physical Assets	15.764	17.707	2.242
A13 Repairs and Maintenance	3.837	4.140	215.363
Total	2,268.305	2,016.719	2,860.191

Revised Estimate 2024-25:- The decrease as compared to Budget Estimates 2025-26, is due to actual demand of funds under Employees Related Expenses and Operating Expenses, and surrender of funds under head of electricity.

Budget Estimate 2025-26:-The increase as compared to the Budget Estimate 2024-25, 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.113.080 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0421 Agriculture			
042101 Administration/land commission	616.795	695.731	1,521.569
042106 Animal Husbandry	8,704.475	9,022.569	9,561.979
0425 Administration			
042501 Administration	872.665	811.380	1,016.300
0481 R&D Economic Affairs			
048102 R&D Agriculture, Forestry, Fisheries	206.084	201.663	235.607
074102 Nutrition & Other Hygiene Programme	1,880.601	1,880.601	1,630.802
Total	12,280.620	12,611.944	13,966.257
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	5,347.147	5,249.586	7,292.226
A03 Operating Expenses	4,275.916	4,709.479	3,707.488
A05 Grants subsidies and Write off Loans	128.900	215.400	130.790
A09 Physical Assets	2,428.286	2,328.886	2,698.415
A13 Repairs and Maintenance	100.371	108.593	137.338
Total	12,280.620	12,611.944	13,966.257

Revised Estimate 2024-25:-The increase as compared to the Budget Estimate 2024-25, is due to funds under ERE have been adopted adhoc allowance 2024 and also funds amount of Rs.50.000 Million have been released through out side Budget for (KFHA).

Budget Estimate 2025-26:-The increase as compared to the Budget Estimate 2024-25, is due to adoption of funds as per policy, and funds amounting to Rs.1.054 billion adopted in Employee Related Expenses in next BE-2025-26.

BOARD OF REVENUE- LAND MANAGEMENT**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.68.106 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0191 General Public Services not elsewhere defined			
019101 Administrative Training	19.050	17.059	22.094
0311 Law Courts			
031101 Courts / Justice	311.579	334.954	420.260
0421 Agriculture			
042101 Administration/land commission	2,766.193	2,800.189	2,019.256
042102 Land Management (Land Record & Colonization	3,929.232	4,016.239	5,066.219
1071 Administration			
107101 Relief Measures	607.460	479.043	641.088
Total	7,633.514	7,647.484	8,168.917
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	5,599.945	5,693.427	6,096.979
A03 Operating Expenses	1,351.638	1,437.626	1,350.028
A05 Grants subsidies and Write off Loans	80.762	32.862	88.838
A06 Transfers	502.990	385.390	502.990
A09 Physical Assets	10.231	10.231	42.134
A13 Repairs and Maintenance	87.948	87.948	87.948
Total	7,633.514	7,647.484	8,168.917

Revised Estimate 2024-25:-The increase as compared to the Budget Estimate 2024-25, is due to adoption of funds as per actual expenditure.

Budget Estimate 2025-26:-The increase as compared to the Budget Estimate 2024-25, 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.Nil million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0421 Agriculture			
042101 Administration/land commission	135.073	125.231	136.126
042107 Cooperation	590.749	544.550	659.807
Total	725.822	669.781	795.933
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	677.320	613.642	748.429
A03 Operating Expenses	39.364	45.422	39.291
A05 Grants subsidies and Write off Loans	4.600	4.600	5.060
A09 Physical Assets	1.385	1.385	-
A13 Repairs & Maintenance	3.153	4.732	3.153
Total	725.822	669.781	795.933

Revised Estimate 2024-25:-The decrease as compared to the Budget Estimate 2024-25, is due to less expenditure under Salary.

Budget Estimate 2025-26:-The increase as compared to the Budget Estimate 2024-25, 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.42,428.000 million Regular Annual Subsidy, Rs.10,000.000 million for interest payable on unsecured loans, Rs.1,000.000 for cash Freight support on export of Sugar, Rs.3,000.000 million for subsidy to farmers for fertilizer, Rs.10,000.000 million for on farm Mechanization Rs.3,000.000 Subsidy for fare of Sindh Intra-District People Bus Service has been included in the Budget Estimates 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0421 Agriculture			
042101 Administration/Land Commission			
042108 Subsidy	1		14,000.000
0426 Food			
042602 Subsidy	116,054.000	116,054.000	104,961.000
0452 Road Transport			
045205 Grants, Loans, Subsidies for Construction			38,000.000
Total	116,054.000	116,054.000	156,961.000
OBJECT CLASSIFICATION(Voted)			
A05 Grants subsidies and Write off Loans	116,054.000	116,054.000	156,961.000
Total	116,054.000	116,054.000	156,961.000

Revised Estimate 2024-25:- The Budget Estimate 2024-25 has been repeated.

Budget Estimate 2025-26: -The increase as compared to Budget Estimate-2024-25, is due to the increases in Wheat Regular Subsidy, Unsecured Wheat Loan, on farm Mechanization for fare of Sindh Intra-District People Bus Service Project. and decreases are of Interest Payable on Unsecured Loan due to Markup / Interest by the Commercial Banks and some amount decreases due to clearance of liabilities to Sugar Mills with the approval of Provincial Cabinet Sindh.

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.15.304 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0422 Irrigation			
042201 Administration	5,931.544	335.083	10,943.452
042202 Irrigation Dams	703.073	780.857	704.569
042203 Canal Irrigation	16,439.032	21,671.151	17,076.375
042204 Tubewells	4,339.152	4,384.079	4,545.190
042205 Equipment Machinery Workshops	1,296.210	992.574	1,349.036
042206 Irrigation, Research and Design	241.422	271.363	257.854
042250 Others	680.062	114.644	681.519
0423 Land Reclamation			
042301 Administration	240.000	240.000	240.000
042302 Waterlogging and Salinity Control	6,041.281	5,841.643	6,279.884
Total	35,911.776	34,631.394	42,077.879
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	26,428.473	18,304.142	32,595.174
A03 Operating Expenses	1,119.293	804.164	1,119.701
A05 Grants subsidies and Write off Loans	427.142	427.142	445.856
A09 Physical Assets	33.931	33.931	14.211
A13 Repairs & Maintenance	7,902.937	15,062.015	7,902.937
Total	35,911.776	34,631.394	42,077.879

Revised Estimate 2024-25:- The decrease as compared to the Budget Estimate 2024-25, is due to surrendering of funds in pay & allowances.

Budget Estimate 2025-26:- The increase as compared to the Budget Estimate 2024-25, is due to adoption of Adhoc Allowance 2024.

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.3.958 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0431 Coal & Other Sold Mineral Fuels			
043101 Administration	442.768	428.504	449.527
043202 Petroleum and Natural Gas	20.191	17.134	21.826
0434 Other Fuel			
043401 Administration	33.355	234.944	275.075
0437 Administration			
043701 Administration	61,856.598	67,506.246	71,808.237
0438 Others			
043801 Other Energy Promotion programmes	36.780	32.400	39.207
043820 Others	8.726	9.356	10.274
0442 Others			
044202 Inspections	39.834	29.583	42.317
Total	62,438.252	68,258.167	72,646.463
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	767.678	604.523	842.226
A02 Project Pre-investment Analysis		100.000	
A03 Operating Expenses	57,101.916	62,775.682	67,106.125
A05 Grants subsidies and Write off Loans	4,540.783	4,738.699	4,677.361
A06 Transfers	1.828	4.828	1.828
A09 Physical Assets	11.082	11.082	3.958
A13 Repairs & Maintenance	14.965	23.353	14.965
Total	62,438.252	68,258.167	72,646.463

Revised Estimate 2024-25:- The increase as compared to the Budget Estimates 2025-26, 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 2025-26:-The increase as compared to Budget Estimate 2024-25, 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 including 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.7.110 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0431 Coal & Other Sold Mineral Fuels			
043102 Coal & Other Sold Mineral Fuels	114.064	111.934	124.414
0442 Others			
044202 Inspections	127.644	115.563	134.431
044203 Administration	184.003	217.205	161.824
Total	425.711	444.702	420.669
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	332.542	304.081	355.755
A03 Operating Expenses	39.230	69.782	39.280
A05 Grants subsidies and Write off Loans	11.979	11.979	13.177
A09 Physical Assets	36.613	36.613	7.110
A13 Repairs & Maintenance	5.347	22.247	5.347
Total	425.711	444.702	420.669

Revised Estimates 2024-25:- The increases as compared to the Budget Estimates 2024-25 is due to adoption of funds in operating Expenditure and Repair & Maintenance with justified demand of Administrative Department.

Budget Estimates 2025-26:- The decreases as compared to the Budget Estimates 2024-25 is due to allocation of funds for SNE (New) 2025-26, 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.7.694 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0154 Other Genral Services			
015403 Centralized Printing and Publication	565.744	560.977	660.737
0441 Manufacturing			
044120 Others	452.500	641.970	452.897
044301 Administration	841.584	419.570	943.444
Total	1,859.828	1,622.517	2,057.078
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	742.206	731.207	913.014
A03 Operating Expenses	168.915	159.364	190.302
A05 Grants subsidies and Write off Loans	930.215	711.065	933.237
A06 Transfers	1.500	1.500	1.500
A09 Physical Assets	8.125	8.125	7.694
A13 Repairs & Maintanance	8.867	11.256	11.331
Total	1,859.828	1,622.517	2,057.078

Revised Estimate 2024-25:-The decrease as compared to the Budget Estimate 2024-25 is due to surrender of Rs.500.000 million Dev. and promotion of SME's and Cottage Industries.

Budget Estimate 2025-26:-The increase as compared to the Budget Estimate 2024-25.

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.13.296 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0311 Law Courts			
031101 Courts/Justice	284.897	261.414	315.376
0413 General Labour Affairs			
041302 Employment Exchange	235.817	204.324	248.695
041303 Manpower and Vocational Training	30.286	22.170	30.456
041304 Regulation of Man-management Relations	417.960	425.237	443.711
041308 Wage Regulation	20.730	10.418	17.676
041309 Labour Welfare Measures	53.933	54.831	61.916
041310 Administration	623.693	112.816	614.706
044120 Others			
Total	1,667.316	1,091.210	1,732.536
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	1,030.458	905.318	1,084.716
A03 Operating Expenses	106.030	150.564	107.377
A05 Grants subsidies and Write off Loans	513.574	13.574	514.931
A06 Transfers	0.401	0.401	0.401
A09 Physical Assets	5.038	5.038	13.296
A13 Repairs & Maintanance	11.815	16.315	11.815
Total	1,667.316	1,091.210	1,732.536

Revised Estimates 2024-25:- The decrease as compared to the Budget Estimates 2024-25 is due to mainly surrender of funds in employees related Expenditure & electricity.

Budget Estimates 2025-26:- The increases as compared to the Budget Estimates 2024-25 is due to allocation of funds for SNE (New) 2025-26 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.10.409 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0451 Administration			
045101 Administration(Voted)	1,226.758	903.439	1,181.783
0452 Road Transport			
045201 Administration(Voted)	164.729	137.508	178.472
045202 Highways, Roads and Bridges(Voted)	10,293.130	11,466.986	10,776.071
0457 Construction (Works)			
045701 Administration(Voted)	187.480	157.438	210.916
045702 Buildings and Structures (Charged)	555.047	746.475	555.047
045702 Buildings and Structures (Voted)	8,268.782	7,267.981	6,423.228
Total	20,695.926	20,679.827	19,325.517
(Charged)	555.047	746.475	555.047
(Voted)	20,140.879	19,933.352	18,770.470
OBJECT CLASSIFICATION (Charged)			
A01 Employees Related Expenses.			
A03 Operating Expenses	86.970	86.970	86.970
A13 Repairs & Maintenance	468.077	659.505	468.077
Total	555.047	746.475	555.047
OBJECT CLASSIFICATION (Voted)			
A01 Employees Related Expenses.	9,100.782	7,565.238	9,838.265
A03 Operating Expenses	454.107	421.349	526.170
A05 Grants subsidies and Write off Loans	69.891	69.891	69.662
A09 Physical Assets	13.271	13.271	9.196
A13 Repairs & Maintenance	10,502.828	11,863.603	8,327.177
Total	20,140.879	19,933.352	18,770.470

Revised Estimate 2024-25:-The decrease as compared to the Budget Estimate 2024-25 is due to surrender of land acquisition and utilities charges.

Budget Estimate 2025-26:-The decrease as compared to the Budget Estimate 2024-25, is due to shifting of M&R funds of Building side to other respective demands, and regular allocation of funds have been kept as per budget policy.

EDUCATION WORKS**PART-I**

This classification shows the expenditures relating to the:

- (1) Maintenance & Repairs of Education Institutions

PART-II

An amount of Rs. Nil million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0457 Construction (Works)			
045702 Buildings and Structures	8,164.369	10,165.624	6,224.945
0961 Administration			
096101 Secretariat/Policy/Curriculum	44.675	47.326	53.436
Total	8,209.044	10,212.950	6,278.381
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	1,596.322	1,551.294	1,903.992
A03 Operating Expenses	86.210	61.487	86.857
A05 Grants subsidies and Write off Loans	12.150	12.150	13.365
A09 Physical Assets	4.650	2,002.350	
A13 Repairs & Maintenance	6,509.712	6,585.669	4,274.167
Total	8,209.044	10,212.950	6,278.381

Revised Estimate 2024-25:-The increase as compared to the Budget Estimate 2024-25, is due to adoption of funds of M&R as out side Budget.

Budget Estimate 2025-26:-The decrease as compared to the Budget Estimate 2024-25, is due to annual incremental impact under Salary and Adhoc Relief Allowance -2023 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.4.896 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0451 Administration			
045101 Administration	5,216.049	8,676.983	4,859.709
0452 Road Transport			
045201 Administration	78.276	63.583	86.982
045203 Road Transport	2,324.038	2,292.755	2,330.708
Total	7,618.363	11,033.321	7,277.399
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	302.162	294.927	382.009
A02 Project Pre-investment Analysis	45.000	22.290	
A03 Operating Expenses	2,952.281	3,627.170	986.221
A05 Grants subsidies and Write off Loans	2,495.579	5,221.108	4,102.918
A06 Transfers		39.965	
A09 Physical Assets	1,821.986	1,821.986	1,804.896
A13 Repairs & Maintenance	1.355	5.875	1.355
Total	7,618.363	11,033.321	7,277.399

Revised Estimate 2024-25:-The increase as compared to the Budget Estimate 2024-25, is due to adoption of funds for Sindh Intra District Peoples Bus Project.

Budget Estimate 2025-26:-The decrease as compared to the Budget Estimate 2024-25, is due to delete of funds Rs.2.000 billion and allocation of funds amounting to Rs.250.000 million for contingencies and Rs.1,650.000 million have been earned Supply & Construction, operation & maintenanceop 100 Electric Buses).

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.8.000 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0311 Law Courts			
031120 Others	0.018	0.005	0.005
0471 Distributive Trades, Storage, Warehouses			
047101 Weights and Measures	609.625	866.402	714.169
047102 Price Control	53.848	32.782	54.597
Total	663.491	899.189	768.771
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	567.451	518.627	640.884
A03 Operating Expenses	76.286	349.258	100.542
A05 Grants subsidies and Write off Loans	8.107	8.107	8.918
A09 Physical Assets	4.720	4.720	8.000
A13 Repairs & Maintanance	6.927	18.477	10.427
Total	663.491	899.189	768.771

Revised Estimate 2024-25:-The increase as compared to the B.E-2024-25 due to funds have been provided through R.E-2024-25 and also increase under Adhoc allowance 2024.

Budget Estimate 2025-26:-The increase as compared to the Budget Estimate 2024-25, 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.53.561 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0311 Law Courts			
031101 Courts/Justice	193.475	206.741	243.607
0531 Pollution Abatement			
053101 Environment Protection	807.094	1,089.581	1,150.764
0551 Administration of Environment Protection			
055101 Administration	147.466	157.600	174.586
Total	1,148.036	1,453.922	1,568.957
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	856.583	961.436	1,163.287
A03 Operating Expenses	207.716	223.396	256.178
A05 Grants subsidies and Write off Loans	61.610	243.040	81.771
A09 Physical Assets	9.990	9.990	53.561
A13 Repairs & Maintenance	12.137	16.059	14.159
Total	1,148.036	1,453.922	1,568.957

Revised Estimate 2024-25:- The increase as compared to Budget Estimate 2024-25 is due to adoption of figures as per actual expenditure.

Budget Estimate 2025-26:-The increase as compared to Budget Estimates 2024-25 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.17.763 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates
0424 Forestry			
042401 Preservation of Wildlife and Control of Hunting	737.742	701.238	773.497
042402 Forestry	2,406.130	2,254.512	2,697.471
0551 Administration of Environment Protection			
055101 Administration	125.837	101.563	116.670
Total	3,269.709	3,057.313	3,587.638
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	2,504.531	2,298.885	2,773.192
A02 Project Pre-investment Analysis			15.000
A03 Operating Expenses	269.872	260.389	278.886
A05 Grants subsidies and Write off Loans	46.718	46.718	51.390
A09 Physical Assets	28.971	28.971	17.763
A13 Repairs & Maintenance	419.617	422.350	451.407
Total	3,269.709	3,057.313	3,587.638

Revised Estimates 2024-25:- The decreases as compared to the Budget Estimates 2024-25 is due to mainly surrender of funds in employees related Expenditure & electricity.

Budget Estimates 2025-26:- The increases as compared to the Budget Estimates 2024-25 is due to allocation of funds for SNE (New) 2025-26 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.8.140 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0111 Executive and Legislative Organs			
011108 Local Authority Administration and Regulation	32,066.485	45,667.322	36,292.938
0181 Administration of General Public Services			
018101 Voter Registration/Elections	41.374	46.725	54.151
0191 General Public Services not elsewhere defined			
019101 Administrative Training	103.593	87.237	116.590
0621 Urban Development			
062102 Planning of Community Services	495.072	403.803	516.618
062130 Others	31.534	25.697	35.693
0741 Public Health Services			
074102 Nutrition and other Hygiene Programmes	51.724	50.839	51.758
Total	32,789.782	46,281.623	37,067.748
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	1,003.574	801.178	1,024.985
A03 Operating Expenses	1,911.280	2,010.077	1,914.241
A05 Grants subsidies and Write off Loans	28,475.542	42,080.570	32,720.996
A09 Physical Assets	500.000	500.000	508.140
A13 Repairs & Maintanance	899.386	889.798	899.386
Total	32,789.782	46,281.623	37,067.748

Revised Estimate 2024-25:-The increase as compared to the Budget Estimate 2024-25, is due to released additional funds of Rs. billion for SSWMB.

Budget Estimate 2025-26:-The increase as compared to the Budget Estimate 2024-25, 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.5,000.000 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0141 Transfers (Inter-Governmental)			
014103 To TMAs (Tehsil, Town and Unions)	160,000.000	162,500.000	165,000.000
Total	160,000.000	162,500.000	165,000.000
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.			
A02 Project Pre-investment Analysis			
A03 Operating Expenses			
A05 Grants subsidies and Write off Loans	160,000.000	162,500.000	165,000.000
A06 Transfers			
A09 Physical Assets			
A13 Repairs & Maintenance			
Total	160,000.000	162,500.000	165,000.000

Revised Estimate 2024-25:- The increase as compared to Budget Estimate 2024-25, is mainly due to supplementary budget amounting to Rs.3,000.000 million adopted over Budget Estimate 2024-25, Rs.1,500.000 million purely out side budget and Rs.1,500.000 million through Technical Supplementary, and Rs.500.000 million has been surrendered from Budget Estimate 2024-25 to budget wing. The net RE-2024-25 stands to Rs.162,500.000 million.

Budget Estimate 2025-26:- The increase as compare to the Budget Estimate 2024-25, is due to expected increase in OZT share of all Local Councils in Sindh during the next Financial Year 2025-26.

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 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0611 Housing Development			
061101 Administration	54.346	56.700	57.496
061102 Low Cost Housing			
061103 Other Housing Facilities	2,129.214	2,104.911	2,134.783
Total	2,183.560	2,161.611	2,192.279
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	127.440	105.042	134.356
A03 Operating Expenses	2,044.655	2,045.104	2,045.618
A05 Grants subsidies and Write off Loans	8.400	8.400	9.240
A13 Repairs & Maintanance	3.065	3.065	3.065
Total	2,183.560	2,161.611	2,192.279

Revised Estimate 2024-25:-The decrease as compared to the Budget Estimate 2024-25, is due to surrender of unreleased funds allocated for establishment of housing units for poor in Sindh.

Budget Estimate 2025-26:-The increase as compared to the Budget Estimate 2024-25, 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.Nil million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0611 Housing Development			
061101 Administration	262.012	270.048	269.240
061103 Other Housing Facilites	21.026	8.688	20.244
Total	283.038	278.736	289.484
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	58.630	51.236	64.235
A03 Operating Expenses	20.850	23.942	22.341
A05 Grants subsidies and Write off Loans	201.100	201.100	201.210
A09 Physical Assets	0.760	0.760	
A13 Repairs & Maintanance	1.698	1.698	1.698
Total	283.038	278.736	289.484

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

Budget Estimate 2025-26:-The increase as compared to the Budget Estimate 2024-25, 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.3.856 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0622 Rural			
062201 Rural Planning	697.214	519.442	750.559
062206 Administration	149.930	413.546	143.974
Total	847.144	932.988	894.533
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	684.844	595.835	736.388
A03 Operating Expenses	22.634	24.487	22.928
A05 Grants subsidies and Write off Loans	11.268	11.268	12.395
A09 Physical Assets	7.418	7.418	1.842
A13 Repairs & Maintenance	120.980	293.980	120.980
Total	847.144	932.988	894.533

Revised Estimate 2024-25:-The increase as compared to the Budget Estimate 2024-25, is due to adoption of funds as per actual expenditure under Employees Related Expenditure.

Budget Estimate 2025-26:-The increase as compared to the Budget Estimate 2024-25, is due to annual increment Pay and Allowance and increase in Repair & Maintenance and Executive Allowance, actual expenditure of last year 2023-24 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.7.571 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0521 Waste Water Management			
052102 Works (Rural)	550.268	104.746	550.268
0622 Rural			
062201 Rural Planning	89.757	81.771	99.668
062220 Others	17.955	9.496	16.760
0631 Water Supply			
063101 Administration	1,345.234	320.744	339.184
063102 Works (Construction) and Operations	7,642.465	8,076.175	7,839.713
Total	9,645.679	8,592.932	8,845.593
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	3,772.889	2,121.184	2,970.104
A03 Operating Expenses	1,564.760	1,566.351	1,565.801
A05 Grants subsidies and Write off Loans	8.250	8.250	9.075
A09 Physical Assets	6.740	6.740	7.571
A13 Repairs and Maintenance	4,293.040	4,890.407	4,293.042
Total	9,645.679	8,592.932	8,845.593

Revised Estimate 2024-25:-The decrease as compared to the Budget Estimate 2024-25, is due to adoption of funds as per actual expenditure under Employees Related Expenditure.

Budget Estimate 2025-26:-The decrease as compared to the Budget Estimate 2024-25, 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.1,997.415 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0311 Courts /Justice			
31101 Courts /Justice	47.872	42.172	47.756
0711 Medical Products, Appliances and Equipment			
071101 Medical Products, Appliances and Equipment	43.369	41.088	42.536
071102 Drug Control	210.062	189.920	232.307
0721 General Medical Services			
072101 General Medical Services	178.052	182.186	223.412
0722 Specilized Medical Services			
072201 Specilized Medical Services	5,168.506	5,562.814	15,846.763
0731 General Hospital Services			
073101 General Hospital Services	126,370.996	130,588.749	143,720.871
073102 District Headquarter Hospitals	1,656.840	1,583.946	2,100.739
073103 Tehsil Headquarter Hospitals	15,543.239	14,759.087	17,251.584
073104 Rural Health Centers	9,616.285	8,906.720	10,845.467
073105 Basic Health Units/ Dispensaries/ Clinics etc.	11,690.370	11,996.422	13,922.073
0732 Special Hospital Services			
073201 Special Hospital Services (Mental Hospital)	615.678	645.835	651.543
0733 Medical and Maternity Centre Services			
073301 Mother and Child Health	1,181.096	1,190.128	1,307.842
0734 Nursing and Convalescent Home Services			
073401 Nursing and Convalescent Home Services	13,962.302	15,052.615	16,472.485

(Rupees in million)

Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0741 Public Health Services			
074101 Anti-Malaria	1,217.551	1,264.048	1,370.096
074102 Nutrition and other Hygiene Programmes			
074102 Nutrition and other Hygiene Programmes	4.549	6.021	4.918
074103 Anti-Tuberculosis	2,249.462	2,138.754	2,422.411
074104 Chemical Examiner and Laboratories	210.079	190.998	231.919
074105 EPI (Expanded Program of Immunization)	8,550.362	7,175.749	7,175.272
074120 Others (other Health Facilities and Preventive Measures)	774.601	1,375.284	1,110.540
0761 Administration			
076101 Administration	88,465.353	64,648.009	83,237.621
Total	287,756.624	267,540.546	318,218.155
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	105,751.312	79,216.455	107,101.883
A03 Operating Expenses	48,588.708	46,695.271	55,258.422
A05 Grants subsidies and Write off Loans	117,794.949	125,751.445	143,495.875
A06 Transfers	3,783.003	3,834.323	3,907.183
A09 Physical Assets	9,905.805	9,534.563	6,513.703
A13 Repairs and Maintenance	1,932.847	2,508.489	1,941.089
Total	287,756.624	267,540.546	318,218.155

Revised Estimates 2024-25: The decrease in the figures of Revised Estimates 2024-25 is caused due to funds allocated as per policy of Finance Department.

Budget Estimates 2025-26:- The increase in the Budget Estimates 2025-26 is owing to the fact that Government of Sindh has increased the grant of various Health Institutions i.e Indus Hospital, Karachi, Sindh Institute of Urology & Transplantation (SIUT) Karachi, National Institute of Cardiovascular Diseases (NICVD) Karachi, Sindh Institute of Cardiovascular Diseases (SICVD), Child Life Foundation, Syed Abdulah Shah Institute of Medical Sciences Sehwan Sharif, Proscribed Organizations, Shaheed Mohtarma Benazir Bhutto Institute of Trauma Karachi and Larkana and funds kept for Institute of Trauma GMMMC Sukkur and for Establishment of Indus Hospital, Larkana etc. Moreover, the increase of B.E is also witnessed due to the incremental increase in the budget of al 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.5.798 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0811 Recreational and Sporting Services			
081102 Youth Affairs	368.757	326.750	368.153
081104 Grants to Sports Organisations	560.000	937.000	560.000
081105 Administration	488.681	545.542	1,411.120
081120 Others	64.287	68.827	69.355
Total	1,481.725	1,878.119	2,408.628
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	294.071	263.648	311.060
A03 Operating Expenses	106.597	115.714	1,107.955
A05 Grants subsidies and Write off Loans	1,043.428	1,451.428	954.371
A09 Physical Assets	8.185	8.185	5.798
A13 Repairs and Maintenance	29.444	39.144	29.444
Total	1,481.725	1,878.119	2,408.628

Revised Estimate 2024-25:-The increase as compared to the Budget Estimate 2024-25, is due to adoption of funds as per actual expenditure under employees related expenses.

Budget Estimate 2025-26:-The increase as compared to the Budget Estimate 2024-25, 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.135.424 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0831 Broadcasting and Publishing			
083104 Public Relations	1,164.423	1,190.994	2,290.032
0861 Administration of Information, Recreation and Culutre			
086101 Administration	8,668.009	9,609.506	8,671.968
0951 Subsidiary Services to Education			
095101 Archives Library and Museums			
Total	9,832.432	10,800.500	10,962.000
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	698.520	670.202	731.992
A03 Operating Expenses	8,602.204	9,552.900	8,634.213
A05 Grants subsidies and Write off Loans	423.783	425.783	1,430.361
A06 Transfers	0.366	0.366	0.366
A09 Physical Assets	77.144	117.144	134.653
A13 Repairs and Maintenance	30.415	34.105	30.415
Total	9,832.432	10,800.500	10,962.000

Revised Estimate 2024-25:-The increase as compared to the Budget Estimate 2024-25, is due to provision of necessary funds under various objects.

Budget Estimate 2025-265:-The main reason for increase as compared to the Budget Estimate 2024-25, 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.3.543 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 202526.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0841 Reigious Affairs			
084101 Administration	416.040	410.561	410.250
084104 Minority Affairs	1,141.126	1,158.280	1,413.464
Total	1,557.166	1,568.841	1,823.714
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	173.204	190.044	210.983
A03 Operating Expenses	28.934	37.373	54.006
A05 Grants subsidies and Write off Loans	1,052.417	1,039.225	1,252.571
A09 Physical Assets		2.000	3.543
A13 Repairs and Maintenance	302.611	300.199	302.611
Total	1,557.166	1,568.841	1,823.714

Revised Estimate 2024-25:-The increase as compared to the Budget Estimate 2024-25, is due to release of Budget Funds Rs.199.850 million to Minorities Affairs.

Budget Estimate 2025-26:-The increase as compared to the Budget Estimate 2024-25, is due to allocation of Rs.25.000 million instalation of cameras and Rs.199.850 million for reconstration and renovation of two Mandirs i.e Baba Srichand Darbar and Shiv Mandir Clifton Karachi.

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.41.014 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0411 General Economic Affairs			
041102 Anthropological, Archaeological and other Sociological Survey	1,276.901	1,882.826	1,080.567
0472 Other Industries			
047202 Tourism	53.747	28.615	49.298
0821 Cultural Services			
082104 Administration	2,505.047	1,587.842	1,557.945
082105 Promotion of Cultural Activities	2,900.418	4,631.053	2,910.879
0951 Subsidiary Services to Education			
095101 Archives Library and Museums	1,606.520	1,538.629	1,599.776
Total	8,342.633	9,668.965	7,198.465
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	1,446.706	1,039.697	1,482.264
A02 Project Pre-investment Analysis	60.000	110.000	
A03 Operating Expenses	2,774.180	2,233.750	1,791.826
A05 Grants subsidies and Write off Loans	1,875.049	2,088.441	1,786.124
A06 Transfers			
A09 Physical Assets	57.406	57.406	22.193
A13 Repairs and Maintenance	2,129.292	4,139.671	2,116.058
Total	8,342.633	9,668.965	7,198.465

Revised Estimate 2024-25:-The increase as compared to the Budget Estimate 2024-25, 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 entities through summaries.

Budget Estimate 2025-26:-The decrease as compared to the Budget Estimate 2024-25, is due to adoption of funds as per actual expenditure under Employee Related Expenses.

SCIENCE & INFORMATION TECHNOLOGY**PART-I**

This classification shows the expenditures relating to the:

- (1) Information, Science & Technology Affairs

PART-II

An amount of Rs. Nil million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0862 Information Technology			
086201 Information Technology Promotion	1,273.948	1,402.448	1,334.152
Total	1,273.948	1,402.448	1,334.152
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	161.188	151.346	174.626
A03 Operating Expenses	693.315	387.389	749.300
A05 Grants subsidies and Write off Loans	406.050	848.364	406.655
A06 Transfers	2.100	2.100	2.100
A09 Physical Assets	9.824	9.824	
A13 Repairs and Maintenance	1.471	3.425	1.471
Total	1,273.948	1,402.448	1,334.152

Revised Estimate 2024-25:-The increase as compared to the Budget Estimate 2024-25, is due to adoption of Pay and Allowances and Rs.114.030 million out side budget on account of Sindh Job Portal.

Budget Estimate 2025-26:-The increase as compared to the Budget Estimate 2024-25, is due to adoption of funds in annual increment Pay & Allowances and Operating Expenses as per Policy.

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.254.695 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0741 Public Health Services			
074102 Nutrition & Other Hygiene Programmes			
0911 Pre-Primary and Primary Education Affairs and Services			
091103 Administration	2,698.173	3,122.798	3,124.508
0921 Secondary Education Affairs and Services			
092101 Secondary Education	1,959.583	1,978.433	2,561.707
092102 Administration	2,928.777	3,876.835	4,550.081
092120 Others	415.125	480.278	579.425
0931 Tertiary Education Affairs and Services			
093103 Administration			
0951 Subsidiary Services to Education			
095101 Archives Library and Museums	51.026	80.444	93.059
0961 Administration			
096101 Secretariat / Policy / Curriculum	44,414.458	27,600.519	47,099.402
096102 Sindh Education Reform Programme	24,598.770	27,680.000	22,123.438
Total	77,065.912	64,819.308	80,131.620
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	23,457.259	10,057.923	39,073.552
A03 Operating Expenses	24,593.423	24,229.949	14,435.399
A05 Grants subsidies and Write off Loans	6,448.804	6,793.532	7,630.409
A06 Transfers	15,965.632	19,055.632	16,410.632
A09 Physical Assets	5,670.313	3,631.585	723.241
A13 Repairs and Maintenance	930.481	1,050.687	1,858.387
Total	77,065.912	64,819.308	80,131.620

Revised Estimate 2024-25:-The decrease as compared to the Budget Estimate 2024-25, is due to adoption of funds as per actual expenditure.

Budget Estimate 2025-26:-The increase as compared to the Budget Estimate 2024-25, 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.0.966 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0457 Construction (Works)			
045702 Buildings and Structures			
0911 Pre-Primary and Primary Education Affair and Services			
091102 Primary	134,285.145	114,394.678	164,661.370
0961 Administration			
096101 Secretariat / Policy / Curriculum	1,938.849	871.784	957.151
Total	136,223.994	115,266.462	165,618.521
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	134,379.277	113,590.491	154,919.569
A03 Operating Expenses	683.926	514.880	4,449.694
A05 Grants subsidies and Write off Loans	1,115.600	1,115.600	484.000
A09 Physical Assets			3,020.235
A13 Repairs and Maintenance	45.191	45.491	2,745.023
Total	136,223.994	115,266.462	165,618.521

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

Budget Estimate 2025-26:-The increase as compared to the Budget Estimate 2024-25, is due to provision of funds through SNE and annual increment in salaries of employees and creation of new funds centre to allocate School specific budget at School level in respect of non salary componenet.

ELEMENTARY/MIDDLE EDUCATION**PART-I**

This classification shows the expenditures relating to the:

- (1) Middle/Elementary Educational Affairs

PART-II

An amount of Rs. Nil million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0457 Construction (Works)			
045702 Buildings and Structures			
0921 Secondary Education Affairs & Services			
092101 Secondary Education	35,903.700	32,432.372	43,844.336
0961 Administration			
096101 Secretariat / Policy / Curriculum	241.966	84.381	267.326
Total	36,145.666	32,516.753	44,111.662
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	35,775.231	32,141.447	42,352.406
A03 Operating Expenses	168.068	166.609	894.283
A05 Grants subsidies and Write off Loans	147.500	147.500	121.000
A09 Physical Assets	1.840	1.840	310.363
A13 Repairs and Maintenance	53.027	59.357	433.610
Total	36,145.666	32,516.753	44,111.662

Revised Estimate 2024-25:-The decrease as compared to the Budget Estimate 2024-25, is due to adaption of funds under salary component, on actual basis.

Budget Estimate 2025-26:-The increase as compared to the Budget Estimate 2024-25, is due adoption of Adhoc Relief Allowance-2024, annual increment in salary and SNE and creation of new funds centre to allocate School specific budget at School level in respect of non salary componenet..

SECONDARY EDUCATION**PART-I**

This classification shows the expenditures relating to the:

- (1) Secondary Educational Affairs (Matriculation)

PART-II

An amount of Rs. Nil million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0457 Construction (Works)			
045702 Buildings and Structures			
0921 Secondary Education Affairs & Services			
092101 Secondary Education	67,996.362	60,712.850	81,301.511
096101 Secretariat / Policy / Curriculum	524.877	167.405	370.295
Total	68,521.239	60,880.255	81,671.806
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	67,391.864	59,980.904	76,345.523
A03 Operating Expenses	639.410	405.826	4,080.091
A05 Grants subsidies and Write off Loans	457.225	457.225	242.000
A06 Transfers			
A09 Physical Assets	14.020	14.020	334.524
A13 Repairs and Maintenance	18.720	22.280	669.668
Total	68,521.239	60,880.255	81,671.806

Revised Estimate 2024-25:-The decrease as compared to the Budget Estimate 2024-25, is due to provision of funds as per actual expenditure under Pay and Allowances.

Budget Estimate 2025-26:-The increase as compared to the Budget Estimate 2024-25, is due to provision of funds through SNE as well as annual increment under Pay and Allowances and creation of new funds centre to allocate School specific budget at School level in respect of non salary component.

HIGHER SECONDARY**PART-I**

This classification shows the expenditures relating to the:

- (1) Higher Secondary Educational Affairs (Intermediate)

PART-II

An amount of Rs.Nil million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0457 Construction (Works)			
045702 Buildings and Structures			
0921 Secondary Education			
092101 Secondary Education	39,589.489	32,207.587	47,228.093
0961 Administration			
096101 Secretariat / Policy / Curriculum	614.065	430.666	277.000
Total	40,203.554	32,638.253	47,505.093
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	39,187.362	31,738.763	43,470.398
A03 Operating Expenses	380.921	264.219	3,146.930
A05 Grants subsidies and Write off Loans	172.065	172.065	66.000
A06 Transfers	432.000	432.000	200.000
A09 Physical Assets	23.867	23.867	145.264
A13 Repairs and Maintenance	7.339	7.339	476.501
Total	40,203.554	32,638.253	47,505.093

Revised Estimate 2024-25:-The decrease as compared to the Budget Estimate 2024-25, is due to provision of funds under Pay & Allowance as per actual expenditure.

Budget Estimate 2025-26:-The increase as compared to the Budget Estimate 2024-25, 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 and creation of new funds centre to allocate School specific budget at School level in respect of non salary component.

COLLEGES**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.230.450 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0457 Construction (Works)			
045702 Buildings and Structures	607.342	559.858	621.418
0931 Tertiary Education Affairs and Services			
093101 General Universities / Colleges / Institutes	27,437.732	25,514.901	31,374.045
093102 Professional / Technical Universities / Colleges / Institutes			
093103 Administration	7,225.916	5,699.673	7,475.254
093120 Others	175.000	175.000	175.000
Total	35,445.990	31,949.432	39,645.717
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	29,392.296	25,249.633	33,045.282
A03 Operating Expenses	1,192.563	1,013.950	1,261.536
A05 Grants subsidies and Write off Loans	4,045.000	4,785.000	4,418.500
A09 Physical Assets	13.842	14.380	83.811
A13 Repairs and Maintenance	802.289	886.469	836.588
Total	35,445.990	31,949.432	39,645.717

Revised Estimate 2024-25:-The decrease as compared to the Budget Estimate 2024-25, is due to provision of funds under Pay & Allowances and provision of funds under object element Grant-in-Aid.

Budget Estimate 2025-26:-The increase as compared to the Budget Estimate 2024-25, 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.567.136 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0931 Tertiary Education Affairs and Services			
093102 Professional / Technical Universities / Colleges / Institutes	13,777.037	15,167.535	17,532.547
093103 Administration	586.593	203.545	676.005
095102 Student's Hostels	27.246	24.513	30.579
Total	14,390.876	15,395.593	18,239.131
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	3,263.472	2,645.801	3,632.067
A03 Operating Expenses	1,017.834	638.374	1,241.113
A05 Grants subsidies and Write off Loans	5,007.770	6,685.642	7,122.901
A06 Transfers	4,823.682	5,067.473	5,596.628
A09 Physical Assets	192.491	252.491	540.795
A13 Repairs and Maintenance	85.627	105.812	105.627
Total	14,390.876	15,395.593	18,239.131

Revised Estimate 2024-25:- The enhancement in the Revised Estimates 2024-25 is due to fact that the Government of Sindh has enhanced the Grant-In-Aid of Shaheed Muhtarma Benazir Bhutto Medical University, Larkana and additinnal funds provided to the same University for clearance of pension Liabilities.

Budget Estimate 2025-26:-The enhancement in the Budget Estimates 2025-26 is due to reason funds has been proposed as per policy of Finance Department in the Budget Estimates 2025-26.

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 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0413 General Labour Affairs			
041303 Manpower and Vocational Training	759.244	756.633	976.612
0921 Secondary Education Affairs and Services			
092101 Secondary Education	2,313.443	2,770.345	2,812.789
0931 Tertiary Education Affairs and Services			
093102 Professional / Technical Universities / Colleges / Institutes	3,470.139	3,517.360	4,027.153
093103 Administration	192.256	130.306	196.110
093120 Others	18.117	14.647	18.290
1071 Administration			
107104 Administration	99.835	74.048	119.253
107120 Others	69.494	73.062	80.577
Total	6,922.528	7,336.401	8,230.784
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	3,147.544	3,245.404	3,986.355
A03 Operating Expenses	347.084	177.497	341.029
A05 Grants subsidies and Write off Loans	3,385.426	3,855.426	3,860.926
A13 Repairs and Maintenance	42.474	58.074	42.474
Total	6,922.528	7,336.401	8,230.784

Revised Estimate 2024-25:-The increase as compared to the Budget Estimate 2024-25, is due to surrender of un-utilized funds under object code "A03303-Electricity".

Budget Estimate 2025-26:-The increase as compared to the Budget Estimate 2024-25, 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.3.344 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0931 Tertiary Education Affairs and Services			
093103 Administration	3,675.577	3,966.142	8,834.533
093120 Others			
Total	3,675.577	3,966.142	8,834.533
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	79.640	78.391	92.298
A03 Operating Expenses	36.545	41.422	54.806
A05 Grants subsidies and Write off Loans	2,357.548	2,643.362	8,681.863
A06 Transfers	1,200.269	1,200.269	0.319
A09 Physical Assets		0.300	3.344
A13 Repairs and Maintenance	1.575	2.398	1.903
Total	3,675.577	3,966.142	8,834.533

Revised Estimate 2024-25:-The increase as compared to the Budget Estimate 2024-25, is due to provision of funds through outside budget and accordingly adopted through R.E. 2024-25.

Budget Estimate 2025-26:- The increase as compared to the Budget Estimate 2024-25, 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.22.161 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0921 Secondary Education			
092102 Administration	187.241	212.940	319.283
0941 Education Services not definable by Level			
094101 School for Handicapped / Retarded Persons	2,911.913	5,341.847	6,090.272
0961 Administration			
096101 Secretariat / Policy / Curriculum	8,545.551	8,434.751	10,895.237
Total	11,644.705	13,989.538	17,304.792
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	2,682.480	2,558.771	3,022.954
A03 Operating Expenses	5,734.006	744.365	955.759
A05 Grants subsidies and Write off Loans	2,614.328	10,109.302	12,304.810
A09 Physical Assets	415.634	421.734	822.161
A13 Repairs and Maintenance	198.257	155.367	199.108
Total	11,644.705	13,989.538	17,304.792

Revised Estimate 2024-25:-The increase as compared to the Budget Estimate 2024-25, is due to surrendering of funds under grant-in-aid.

Budget Estimate 2025-26:-The increase as compared to the Budget Estimate 2024-25, 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.21.895 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0741 Public Health Services			
74102 Nutrition and other Hygiene Programmes	19.442	19.442	19.442
1081 Others			
108103 Population Welfare Measures	8,658.036	7,766.085	8,357.045
Total	8,677.478	7,785.527	8,376.487
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	5,974.415	5,018.556	5,518.720
A03 Operating Expenses	2,469.074	2,471.694	2,620.832
A05 Grants subsidies and Write off Loans	16.105	16.105	17.716
A06 Transfers	115.687	115.687	115.687
A09 Physical Assets	40.958	95.953	42.293
A13 Repairs and Maintenance	61.239	67.532	61.239
Total	8,677.478	7,785.527	8,376.487

Revised Estimates 2024-25:- The decreases as compared to the Budget Estimates 2024-25 is due to surrender in Employees Related Expenses and electricity.

Budget Estimates 2025-26:- The decreases as compared to the Budget Estimates 2024-25 is due to decrease in employee related Expenditure and allocation of funds have been kept as per budget policy.

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.34.148 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
104101 Shelter for the homeless	101.138	77.245	106.232
1071 Administration			
107104 Administration	131.948	146.618	138.881
107120 Others	567.852	615.144	631.486
Total	800.938	839.007	876.599
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	312.944	300.088	378.694
A03 Operating Expenses	468.796	504.846	473.214
A05 Grants subsidies and Write off Loans	6.514	6.514	7.166
A06 Transfers	8.105	8.105	8.105
A09 Physical Assets			4.724
A13 Repairs and Maintenance	4.579	19.454	4.696
Total	800.938	839.007	876.599

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

Budget Estimate 2025-26:-The increase as compared to the Budget Estimate 2024-25.

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.5.159 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
1071 Administration			
107101 Relief Measures	1,245.000	1,345.000	1,332.180
107104 Administration	721.575	1,460.911	1,395.782
Total	1,966.575	2,805.911	2,727.962
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	61.649	84.058	80.666
A03 Operating Expenses	97.082	93.963	98.488
A05 Grants subsidies and Write off Loans	1,247.254	2,066.350	1,984.659
A09 Physical Assets	1.600	1.600	5.159
A13 Repairs and Maintenance	558.990	559.940	558.990
Total	1,966.575	2,805.911	2,727.962

Revised Estimate 2024-25:-The increase as compared to the Budget Estimate 2024-25, 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 2025-26:-The increase as compared to the Budget Estimate 2024-25, 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.15.285 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0741 Public Health Services			
74102 Nutrition and other Hygiene Programmes			
0821 Cultural Services			
082103 Community Centres	65.862	59.277	75.259
082104 Administration			
1011 Sickness and Disability			
101101 Sickness and Disability	22.483	19.703	28.746
1041 Family and Children			
104101 Shelter for the Homeless (Darul-Aman)	80.871	85.280	90.331
104102 Shelter for the Homeless (Darul-Aman)			
1071 Administration			
107102 Rehabilitation and Resettlement	8.627	7.872	10.261
107104 Administration	1,526.326	1,561.255	1,553.661
1081 Others			
108101 Social Welfare Measures	1,688.603	1,690.715	1,999.541
Total	3,392.772	3,424.102	3,757.799
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	1,649.539	1,628.960	1,989.278
A03 Operating Expenses	393.900	360.309	424.511
A05 Grants subsidies and Write off Loans	1,267.280	1,334.280	1,290.250
A09 Physical Assets	45.349	45.349	15.285
A13 Repairs and Maintenance	36.704	55.204	38.475
Total	3,392.772	3,424.102	3,757.799

Revised Estimate 2024-25:-The increase as compared to the Budget Estimate 2024-25, is due to increase of Grant-in-Aid, Rs.60.000 million for (AAS) Trust and Rs.7.000 million for Theosophical order of Service TOS Karachi.

Budget Estimate 2025-26:-The increase as compared to the Budget Estimate 2024-25.

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.8.783 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0841 Religious Affairs			
084101 Administration	52.467	45.474	57.018
084103 Auqaf	1,030.727	1,030.252	1,003.978
1081 Others			
108104 Zakat and Ushr	608.023	591.469	653.361
Total	1,691.217	1,667.195	1,714.357
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	752.900	732.801	836.592
A03 Operating Expenses	428.609	421.657	432.621
A05 Grants subsidies and Write off Loans	2.928	2.928	23.221
A06 Transfers	2.681	2.681	2.681
A09 Physical Assets	6.140	6.140	8.783
A13 Repairs and Maintenance	497.959	500.988	410.459
Total	1,691.217	1,667.195	1,714.357

Revised Estimates 2024-25:- The decreases as compared to the Budget Estimates 2024-25 is due to mainly surrender of funds in employees related Expenditure & electricity.

Budget Estimates 2025-26:- The increases as compared to the Budget Estimates 2024-25 is due to allocation of funds for SNE (New) 2025-26 and allocation of funds have been kept as per budget policy. Moreover, funds amounting to Rs.262.500 million have been carried forward as onetime grant for Conservation & Rehabilitation of Dargah Hazrat Sachal Sarmast, in the Budget Estimates 2025-26.

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 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
042 Agriculture, Food, Irrigation, Forestry & Fishing			
042150 Other Services	451.935	357.771	396.575
Total	451.935	357.771	396.575
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.			
A02 Project Pre-investment Analysis			
A03 Operating Expenses			
A05 Grants subsidies and Write off Loans			
A06 Transfers	451.935	357.771	396.575
A09 Physical Assets			
A13 Repairs and Maintenance			
Total	451.935	357.771	396.575

Revised Estimate 2024-25:-The decrease as compared to Budget Estimate 2024-25, is due to actual collection during crushing season 2024-25.

Budget Estimate 2025-26:-The decrease in Budget Estimate 2025-26 for crushing season 2024-25.

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.10.000 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0191 General Public Services not else where defined			
019120 Others	622.792	613.000	589.788
Total	622.792	613.000	589.788
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	151.832	142.040	153.956
A03 Operating Expenses	214.319	213.319	205.141
A05 Grants subsidies and Write off Loans	201.610	201.610	201.771
A06 Transfers	15.278	15.278	15.278
A09 Physical Assets	36.111	36.111	10.000
A13 Repairs and Maintenance	3.642	4.642	3.642
Total	622.792	613.000	589.788

Revised Estimate 2024-25:-The decrease as compared to the Budget Estimate 2024-25, is due to adoption of funds as per actual expenditure.

Budget Estimate 2025-26:-The decrease as compared to the Budget Estimate 2024-25, is due to adoption of rationalized fund.

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

This classification shows the expenditures relating to the:

- (1) Provincial Co-Ordination

PART-II

An amount of Rs.0.695 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0111 Executive & Legislative Organs			
011109 Provincial Co-Ordination(Voted)	93.857	91.165	81.482
Total	93.857	91.165	81.482
OBJECT CLASSIFICATION(Voted))			
A01 Employees Related Expenses.	68.683	63.027	65.961
A03 Operating Expenses	11.293	13.757	11.332
A05 Grants subsidies and Write off Loans	2.593	2.593	2.852
A09 Physical Assets	10.646	10.646	0.695
A13 Repairs and Maintenance	0.642	1.142	0.642
Total	93.857	91.165	81.482

Revised Estimate 2024-25:-The decrease as compared to Budget Estimate 2024-25, is due to surrendering of Pay and Allowances on actual basis.

Budget Estimate 2025-26:- The decrease as compared to Budget Estimate 2024-25, is due to as per policy of B.E-2025-26.

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.6.262 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0111 Executive & Lagislative Organs			
011104 Adminstrative Inspection	187.328	255.506	222.923
Total	187.328	255.506	222.923
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	132.043	197.177	183.495
A03 Operating Expenses	24.790	27.464	25.945
A05 Grants subsidies and Write off Loans	1.464	1.464	1.610
A09 Physical Assets	23.420	23.540	6.262
A13 Repairs and Maintenance	5.611	5.861	5.611
Total	187.328	255.506	222.923

Revised Estimate 2024-25:- The increase as compare to Budget Estimates 2024-25 is due to adoption of funds, as per actual expenditure, under Employees Related Expenses.

Budget Estimate 2025-26:-The increase in B.E 2025-26 as compare to B.E 2024-25 is due to adoption of funds as per demand of Administrative Department, annual increment in pay and allowances and SNE 2024-25.

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 2025-26 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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0112 Financial and Fiscal Affairs			
011402 Intrest on Foreign Debt (Charged)	26,591.696	26,367.082	30,310.334
011501 Intrest on Domestic Debt (Charged)	25,100.000	25,100.000	28,100.000
011502 Intrest on Domestic Debt (Charged)	2,228.995	2,228.994	1,354.726
Total	53,920.691	53,696.076	59,765.060
OBJECT CLASSIFICATION(Charged)			
A01 Employees Related Expenses.			
A03 Operating Expenses			
A05 Grants subsidies and Write off Loans			
A07 Total Intrest Payment	53,920.691	53,696.076	59,765.060
A10 Principal Repayments of			
A13 Repairs and Maintenance			
Total	53,920.691	53,696.076	59,765.060

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

Budget Estimate 2025-26:-The increase as compared to the Budget Estimate 2024-25, 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.1.041 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
1071 Administration			
107104 Administration	105.170	79.751	109.297
1081 Others			
108101 Social Welfare Measures	12,155.179	127.433	2,159.488
Total	12,260.349	207.184	2,268.785
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	127.550	78.162	129.981
A03 Operating Expenses	127.852	123.075	132.786
A05 Grants subsidies and Write off Loans	12,000.000		2,000.000
A09 Physical Assets		1.000	1.041
A13 Repairs and Maintenance	4.947	4.947	4.977
Total	12,260.349	207.184	2,268.785

Revised Estimate 2024-25:-The decrease as compared to the Budget Estimate 2024-25, is due to Rs.12.000 billion surrender Sindh Peoples Support Programme.

Budget Estimate 2025-26:- The decrease of Rs.10.000 billion as compared to Budget Estimates 2024-25, is due to the decrease in the A05-Grant for Sindh Peoples Support Program.

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 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

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 2024-2025	Revised Estimates 2024-2025	Budget Estimates 2025-2026
0931 Tertiary Education Affairs and Services			
093103 Administration	35,010.489	35,260.489	41,997.250
Total	35,010.489	35,260.489	41,997.250
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.			
A03 Operating Expenses			
A05 Grants subsidies and Write off Loans	35,010.489	35,260.489	41,997.250
A06 Transfers			
A09 Physical Assets			
A13 Repairs and Maintenance			
Total	35,010.489	35,260.489	41,997.250

Revised Estimate 2024-25:-The increase as compared to the Budget Estimate 2024-25, is due to provision of funds to newly established universities through outside budget and accordingly adopted through R.E. 2024-25.

Budget Estimate 2025-26:-The increase as compared to Budget Estimates 2024-25, is due to enhancement of existing grant-in-aid of public sector universities and addition of few new universities in B.E. 2025-26.

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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
B-	TAX REVENUE				
B01	Direct Taxes				
B011	Taxes on Income				
B01108	Share of net proceeds assigned to the Provinces		737,291.314	787,412.911	932,839.626
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		2,166.890	2,007.764	2,378.571
B01770	Others				
B011	Total Taxes on Income	-	739,458.204	789,420.675	935,218.197

Revised Estimate 2024-25 and Budget Estimate 2025-26 : 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.

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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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
B02	Indirect Taxes			
B020	Customs Duties			
B02070	Share of net proceeds assigned to Provinces	206,188.103	178,378.165	215,246.570
B020	Total Customs	-	178,378.165	215,246.570

Revised Estimate 2024-25 and Budget Estimate 2025-26 : 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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
B02	Indirect Taxes			
B023	Sales Tax			
B02303	Share of net proceeds assigned to Provinces		672,237.424	549,434.422
B02365	Other Collection			
B02366	Sales Tax on Services Collected on Behalf of Provincial Governments, FATA, PATA, Islamabad Capital Territory, AJ&K and Northern Areas.			655,475.083
B02367	Sales Tax on Services levied as Central Excise in the VAT Mode			
B023	Total Sales Tax		672,237.424	549,434.422
				655,475.083

Revised Estimate 2024-25 and Budget Estimate 2025-26 : 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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26	
B02	Indirect Taxes				
B024	Federal Excise				
B02408	Shares of Net Proceeds assigned to Provinces.	129,532.786	105,805.183	121,388.753	
B02410	Net Proceeds of Royalty on Crude Oil Assigned to Provinces.				
B025	Federal Excise on Natural Gas				
B02503	Net Proceeds of Excise Duty on Natural Gas Assigned to Provinces.	7,050.120	5,696.740	6,536.600	
B024	Total Federal Excise	-	136,582.906	111,501.923	
			127,925.353		

Revised Estimate 2024-25 and Budget Estimate 2025-26 : 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

PART-II

(Rupees in million)				
Revenue Receipts	Accounts 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
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	20,751.500	21,274.820	21,274.820
C03908	Net Proceeds of Royalty on Natural Gas	61,223.540	66,203.900	66,203.900
B025	Total Federal Excise on Natural Gas	-	81,975.040	87,478.720

Revised Estimate 2024-25 and Budget Estimate 2025-26 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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
B03	Indirect Taxes			
B030	Other Indirect Taxes			
B03044	NET PROCEEDS FROM SURCHARGES ON GAS ASSIGNED TO			
C03	Miscellaneous Receipts			
C039	Development Surcharge and Royalties			
C03904	Net Proceeds from Development Surcharges on Gas		17,389.811	36,260.000
				22,417.678
B030	Total Surcharge on Gas	-	17,389.811	36,260.000
				22,417.678

Revised Estimate 2024-25 and Budget Estimate 2025-26 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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
B-01	Direct Taxes				
B011-	Taxes on Income				
B01176	Tax on Agricultural Income in the Sindh		6,000.000	4,000.000	8,000.000
B01184	Recoveries of Overpayments				
B01186	Taxes on Income not elsewhere classified				
B01189	Deduct Refund/Rebate				
B011	Taxes from Agriculture	-	6,000.000	4,000.000	8,000.000

Revised Estimate 2024-25: Receipts target has been reduced due to less recoveries.

Budget Estimate 2025-26: The target has been increased as potential of receipts under agriculture income is high compared to its actual

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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
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	0.000

The target for B.E 2025-26 and R.E 2024-25 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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
B-03	Indirect Taxes				
B-030	Other Indirect Taxes				
B03001	Entertainment Tax		150.000	150.000	0.000
B03	Total Entertainment Tax	-	150.000	150.000	0.000

Revised Estimate 2024-25: R.E. 2024-25 has been proposed in view of actual collection.

Budget Estimate 2025-26: Target is not proposed for B.E 2025-26 because a moratorium of one year is placed on this tax.

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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26	
B-01	Direct Taxes				
B-013	Property Tax				
B01301	Ordinary Collection				
B01311	Fees of registering documents	1,270.858	544.651	1,270.858	
B01312	Copying registered documents	43.132	18.487	43.132	
B01320	Others	86.010	36.862	86.010	
B01310	Total Transfer of Property Tax (Registration)	-	1,400.000	600.000	
			1,400.000		

Revised Estimate 2024-25: the target has been reduced as per actual collection.

Budget Estimate 2025-26: the target for B.E 2025-26 has been raised in anticipation of improvement in 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 records;
 - (vi) Mutation fee- This represents Government's share of fee charged for the entry of mutations;
 - (vii) Copy and inspection fee of patwari records- These represent Govt's share of fees charged for copying and inspection of patwari
 - (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.

PART-II

(Rupees in million)				
Revenue Receipts	Accounts 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
B-01	Direct Taxes			
B-014	LAND REVENUE			
B01401	Ordinary collection	500.697	192.588	184.292
B01402	Development cess	2.874	1.106	2.874
B01403	Malkana	751.563	289.052	390.112
B01411	Recovery on account of Survey & Settlement Charges	2.471	0.949	2.471
B01417	Mutation Fee	39.521	15.201	17.377
B01421	Recovery of Overpayments	1.436	0.552	1.436
B01425	Land Revenue - Others	1.438	0.552	1.438
B014	Total Land Revenue	-	1,300.000	500.000
			600.000	

Revised Estimate 2024-25: The R.E 2024-25 is reduced due to decrease in revenue collection.

Budget Estimate 2025-26: The downward revision in Land Revenue is based on actual trend of receipts.

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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
B01	Direct Taxes				
B016	TAXES ON PROFESSIONS, TRADES AND CALLINGS				
B016	Taxes on Profession Trade and Callings				
B01601	Ordinary Collection		2,597.000	2,500.000	0.000
B01602	Foreign Air Travel				
B01603	Deduction at-source				
B01604	Health Tax				
B01605	Education Tax				
B01670	Other Collection				
B016	Total Tax on Profession, Trade and Callings	0.000	2,597.000	2,500.000	0.000

Revised Estimate 2024-25: R.E 2024-25 has been pitched down keeping in view the actual collection.

Budget Estimate 2025-26: Revenue collection is not proposed for B.E 2025-26 because a moratorium is placed on this tax.

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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
B02	Other Indirect Taxes				
B017	Capital Value Tax				
B017	Capital Value Tax on Immoveable Property		0.000	0.500	0.000
B017	Total Capital Value Tax	0.000	0.000	0.500	0.000

No target for B.E 2025-26 has been proposed because Capital Value Tax on property was abolished in 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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
B02	Other Indirect Taxes				
B023	SALES TAX				
B02351	Ordinary Collection Sindh Worker Welfare Fund		350,000.000	320,000.000	380,000.000
B023	Total Provincial Sales Tax on Services	-	350,000.000	320,000.000	380,000.000

Revised Estimate 2024-25 : A slight reduction in Revised Estimate is made as per actual collection.

Budget Estimate 2025-26 : The budget target has been increased because of better recovery and higher potential tax receipts from services

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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
B02	Other Indirect Taxes				
B026	PROVINCIAL EXCISE				
	SPIRIT AND FERMENTED PRODUCTS				
B02601	Malt Liquors-Duty on Beer Manufactured in Pakistan		3,223.903	2,315.540	3,473.283
B02602	Foreign Liquors-Duty on Spirits Manufactured in Pakistan and Classed as Foreign Spirits.		5,255.352	3,774.584	5,661.874
B02603	License Fee for the Generally Sale of Foreign Liquor whether imported or Manufactured in Pakistan.		1,361.125	977.608	1,466.415
B02611	License Fee for Commercial Spirits		301.843	216.792	325.192
	SPIRIT AND FERMENTED PRODUCTS MEDICATED WINES AND LIQUORS				
B02612	License Fee for Denatured Spirits		233.268	167.540	251.311
B02613	Permit Fee for Denatured Spirits		287.575	206.545	309.819
	OTHERS			0.000	0.000
B02620	Medicinal and Toilet Preparations containing Alcohol. Duty on spirit used in the Manufacture of Medicine and on		418.030	300.243	450.366
B02621	Rectified Spirits and Absolute Alcohol used for Medicine Purposes.		280.684	201.594	302.398
B02622	Receipts form Distilleries.		1,234.081	886.360	1,329.543
B02623	Collection of Payments for Services Rendered.		115.313	82.821	124.233
B02625	Fines, Confiscation and Miscellaneous		285.558	205.095	307.647
B02627	Tax on advertisements		0.017	0.012	0.018
B02628	Others		926.251	665.266	997.901
B026	Total Provincial Excise		13,923.000	10,000.000	15,000.000

Revised Estimate 2024-25 : R.E 2024-25 is reduced owing to a decline in actual receipts.

Budget Estimate 2025-26: 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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
B02	INDIRECT TAXES				
B027	STAMP DUTIES				
	NON-JUDICIAL				
B02701	Sale of Stamps		12,254.469	8,483.858	9,254.469
B02702	On bills of exchange cheques and other commercial documents		9,687.444	6,706.692	7,687.444
B02703	Receipts on account of Stamp Duties levied under supplementary Tax Ordinance, 1957		1,131.240	783.167	1,131.240
B02704	Other Non-Judicial Sales and General Stamps		6,127.219	4,241.921	6,127.219
B02705	Duty recovered under rule 10 and 11 of Pakistan Stamp rules, 1925		574.908	398.012	574.908
B02706	Duty Doc. Voluntry brought fro adjusification		1,042.431	721.683	1,042.431
B02707	Duty on other impressing documents		8,169.628	5,655.898	8,169.628
B02708	Fines and Fees		4,528.017	3,134.781	4,528.017
B02709	Counselor Fees		30.608	21.190	30.608
B02710	On Transfer of Property Rights		32.213	22.298	32.213
B02711	On Declaration of Newspapers/ Periodicals /Printing Press		13.668	9.463	13.668
B02713	Duty on Documents unstamped on insufficiently stamped document under Sections 35,40 and 48 of Act, 1899. recoveries from Government Department for stamps		1,364.192	944.441	1,364.192
B02714		281.249	194.711	281.249
B02717	Duty on Bills of Entry		1,375.957	952.586	375.957
B02718	Duty on Letter of Credit		1,008.564	698.237	1,008.564
B02730	Others		1,895.150	1,312.027	1,895.150
B02700	GROSS TOTAL NON-JUDICIAL	0.000	49,516.957	34,280.965	43,516.957
	-Refunds				
		0.000	0.000	0.000	0.000
		0.000	49,516.957	34,280.965	43,516.957

Revised Estimate 2024-25: R.E 2024-25 is decreased due to less collection in the above head of account.

Budget Estimate 2025-26: B.E 2025-26 has been increased as collection of stamp duties is expected to grow under E-Stamping.

STAMP DUTIES

(Rupees in million)

Revenue Receipts		Accounts 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
B02	INDIRECT TAXES				
B027	STAMP DUTIES				
	-JUDICIAL-				
B02731	Sale of Stamps		466.637	323.058	466.637
B02732	Court Fees		1,608.444	1,113.540	1,608.444
B02733	Record Room receipts				
B02734	Court Fees realized in Stamps		324.017	224.321	324.017
B02735	Fines and Penalties				
B02736	Judicial Recoveries from Government Departments for Stamps supplied		71.029	49.174	71.029
B02770	Other		12.916	8.942	12.916
B03001	Duty recovered by sale of Stamps				
TOTAL GROSS- JUDICIAL		0.000	2,483.043	1,719.035	2,483.043
Deduct	-Refunds-				
Total Deductions					
-TOTAL NET-JUDICIAL		0.000	2,483.043	1,719.035	2,483.043
B027	-TOTAL STAMP DUTIES	0.000	52,000.000	36,000.000	46,000.000

Revised Estimate 2024-25: R.E 2024-25 is decreased due to less collection in the above head of account.

Budget Estimate 2025-26: B.E 2025-26 has been increased as collection of stamp duties is expected to grow under E-Stamping.

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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
B- TAX REVENUE					
B02	INDIRECT TAXES				
B028	MOTOR VEHICLES				
B02800	RECEIPTS UNDER MOTOR VEHICLES ACT				
B02801	Fee for Registrations		7,233.631	9,352.355	9,352.355
B02802	Fee for Miscellaneous Receipts		981.955	839.973	839.973
B02803	Receipt under Provincial Motor Vehicle Taxation Act		6,358.713	8,462.142	8,462.142
B02804	Receipt from Bus and Truck Services				
B02805	Tax on Luxury Vehicles Levied under Finance Act, 1997		1,388.016	1,330.900	1,330.900
B02806	Tax on Vehicles other than under Motor Vehicle Act		11.685	14.630	14.630
B02800	TOTAL RECEIPTS UNDER MOTOR VEHICLES ACT	0.000	15,974.000	20,000.000	20,000.000
OTHER RECEIPTS					
B02811	Other Receipts on Account of Motor Vehicles Fitness Certificate		174.482	85.116	170.228
B02812	Other Receipts on Account of Vehicles Route Permit Fee		235.518	114.884	239.772
B02810	TOTAL OTHER RECEIPTS	0.000	410.000	200.000	410.000
B028	TOTAL MOTOR VEHICLES	0.000	16,384.000	20,200.000	20,410.000

Revised Estimate 2024-25: R.E for fitness certificate and vehicle Route Permit is reduced considering low collection.

Budget Estimate 2025-26: B.E 2025-26 is 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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
B- TAX REVENUE					
B03	INDIRECT TAXES				
B030	OTHER INDIRECT TAXES				
B03031	Fee Payable under Electricity Rules		262.079	163.797	262.079
B03032	Fee Paid under Cinematograph Act and Electricity Rules		0.008	0.005	0.008
B03033	Fee Payable for Grant of Certificate of Competency to Supervisor and License to Electrical Contractors		1.760	1.101	1.760
B03034	Electricity Duty Current Receipt (WAPDA)		3,687.758	2,304.851	3,687.758
B03035	Miscellaneous Receipts Fee		48.395	30.246	48.395
B030	Total Electricity Duty	0.000	4,000.000	2,500.000	4,000.000

Revised Estimate 2024-25: R.E. 2024-25 is reduced because recoveries in this head of account have fallen short of the target.

Budget Estimate 2025-26: B.E 2025-26 : 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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
B- TAX REVENUE				
B03	INDIRECT TAXES			
B030	OTHER INDIRECT TAXES			
B03050	OTHER S- ALL TYPES			
B030	Other Indirect Taxes			
B03055	Cotton Fees	377.000	350.000	0.000
B03055	Total Cotton Fees	0.000	377.000	0.000

Revised Estimate 2024-25: Reduction in R.E 2024-25 is proposed considering the actual collection.

Budget Estimate 2025-26: Target for B.E is not proposed because a moratorium of one year is placed on this tax.

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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
B- TAX REVENUE				
B03	INDIRECT TAXES			
B030	OTHER INDIRECT TAXES			
B03078	Sindh Development Maintenance of Infrastructure Tax	170,185.000	170,185.000	200,000.000
B030	Total Sindh Dev. Maint. Of Infra-Structure Tax	0.000	170,185.000	200,000.000

Revised Estimate 2024-25 : slight adjustment in R.E 2024-25 as per trend of actual collection.

Budget Estimate 2025-26: The target of B.E 2025-26 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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
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		650.000	400.000	650.000
B030	Total Other Fees (All Type)	0.000	650.000	400.000	650.000

Revised Estimate 2024-25: R.E 2024-25 has been decreased because recoveries under this head of account have declined to a greater extent.

Budget Estimate 2025-26: B.E. 2024-25 is pitched up in anticipation of better returns in 2025-26.

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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
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	472.813	472.813	522.846
C01309	Interest on Cash Loans	29.506	29.506	27.046
C015	Interest on Loans and Advances to Non-Financial Institution			
C016	Interest on Loans and Advances to Government Servants	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	502.319
			502.319	549.892

Revised Estimate 2024-25: R.E 2024-25 is proposed according to amortization schedule of loans extended to Municipal Committees.

Budget Estimate 2025-26: B.E 2025-26 is also proposed according to amortization schedule of loans extended to Municipal Committees.

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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
C- NON TAX REVENUE				
C01	Income from Property and Enterprise			
C019	Dividends			
C01901	Dividends from Government Investments (Financial Institutions)	175.000	75.000	80.000
C01902	Dividends from Government Investments (Non-Financial Institutions)			
C01903	Others			
C019	TOTAL DIVIDENDS	0.000	175.000	80.000

Revised Estimate 2024-25 : The target of R.E 2024-25 is adjusted according to actual expected collection.
Budget Estimate 2025-26 : R.E 2025-26 is reduced in view of reduction in dividends.

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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
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	144.565	229.992
C02102	Organ of State- Examination Fee Realized by Selection Divisional Board for recruitment in Secretariat Departments	48.139	30.272	48.139
C02103	Organizations of State- Recoveries of Overpayments.	33.348	20.954	33.348
C02104	Organ of State- Collection of payments for services rendered.	38.521	24.209	38.521
C021	Total General Administration Receipts- Organizations of State	0.000	350.000	220.000
			350.000	

Revised Estimate 2024-25: R.E 2024-25 has been reduced according to actual collection.

Budget Estimate 2025-26: The target of B.E 2024-25 is repeated.

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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
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	26.528	26.528	26.528
C02203	Government Organizations	23.825	23.825	23.825
C02204	Recoveries of Overpayment	1.720	1.720	1.720
C02205	Collection of Payment Service Rendered	4.328	4.328	4.328
C02206	Audit Other	8.599	8.599	8.599
C02243	Others			
C022	Total General Administration Receipts- Fiscal Administration	0.000	65.000	65.000

Revised Estimate 2024-25: No Change.

Budget Estimate 2025-26: No Change.

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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
C- NON-TAX REVENUE				
C02	Receipts from Civil Administration and Other Functions			
C022	General Administration Receipts- Fiscal Administration			
C02241	Contribution of Pension and Gratuities	530.726	583.816	700.576
C02242	Receipts under Federal Government (B 1 and B 2) Provident Fund Rules			
C02243	Others	2,299.819	1,806.652	2,167.985
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.	3,169.455	2,609.532	3,131.439
C02240	Total Receipts in Aid of Superannuation	0.000	6,000.000	5,000.000
			6,000.000	

Revised Estimate 2024-25: R.E 2024-25 is reduced because of reduction in actual receipts during CFY.

Budget Estimate 2025-26: B.E 2024-25 is repeated as B.E 2025-26 expecting increase in 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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
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	615.000	615.000	615.000
C02470	Statistics - Others	5.000	4.565	5.000
C02501	Others			
C023	Total General Administration Receipts- Receipts Economic Regulation	0.000	619.565	620.000

Revised Estimate 2024-25: The decrease in R.E 2024-25 reflects slight adjustment in estimates according to actual collection.
Budget Estimate 2025-26: B.E 2025-26 is expected to remain steady.

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.
- Pledership and Mukhtar ship 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.

Pledership 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.

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

Revenue Receipts	Accounts 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
C- NON-TAX REVENUE				
C02	Receipts from Civil Administration and Other			
C02601	Sale Proceeds of Unclaimed and Escheated Property	9.076	4.538	9.076
C02602	Court Fees realized in Cash	2.680	1.340	2.680
C02603	General Fees realized in Cash	273.003	114.067	228.133
C02604	General Fees, Fines & Forfeitures	81.157	53.728	107.455
C02606	Receipts of Supreme Court			
C02607	Receipts of the Official Assignee			
C02609	Receipts of the Official Record Room	10.497	5.249	10.497
C02610	Recoveries of Overpayments	6.480	2.527	5.055
C02612	Collection of the Payments of Service Rendered	0.565	0.555	1.110
C02613	Others	16.542	17.997	35.994
Total- Justice		0.000	400.000	200.000
			400.000	

Revised Estimate 2024-25:- Target is revised down due to less recoveries.

Budget Estimate 2025-26: Target of previous year has been adopted for B.E 2025-26 as improvement in collection is expected.

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 "fees, fines and forfeitures" includes fees credited to Govt. 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 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.

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.

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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
C-	NON-TAX REVENUE				
C02	Receipts from Civil Admin. And other Functions				
C02604	General fees fines and forfeitures				
C02610	Recoveries of overpayments				
C02630	Police				
C02631	Police Supplied to Railway				
C02632	Police Supplied to Federal Government		486.520	306.416	358.943
C02633	Police Supplied to Municipalities, Cantonments.				
C02634	Police Supplied to Public Departments, Private companies and Persons		492.677	404.364	473.685
C02635	Receipts realized under the Arms Act		700.000	700.000	700.000
C02636	Fees, Fines and Forfeitures		156.118	110.965	129.987
C02637	Motor Driving License		687.500	809.105	947.809
C02638	Traffic Fines		1,250.000	1,471.099	1,723.287
C02639	Police Land Receipts		61.261	41.230	48.297
C02640	Recoveries of Overpayments		93.386	48.788	57.153
C02641	Collection of Payments for Services Rendered.		0.232	1.461	1.711
C02642	Others		266.160	302.268	354.086
C02646	Cash Receipts under Arms Act				
C02647	Fees, Fines and Forfeitures		5.918	2.728	3.196
C02648	Recoveries of Overpayments		0.228	1.576	1.846
C02658	Income from hiered convicts				
C02659	Recoveries of Overpayments				
C02630	Total Police	0.000	4,200.000	4,200.000	4,800.000

Revised Estimate 2024-25: The budgeted target is expected to be achieved.

Budget Estimate 2025-26: B.E 2025-26 is increased according to promising increase in collection.

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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
C-	NON-TAX REVENUE				
C02	Receipts from Civil Admin. And other Functions				
C026	Jails				
C02604	General Fees Fines and forfeitures				
C02640	Recoveries of overpayments				
C02656	Jails-Sale proceeds of articles manufactured in Jails		23.779	24.516	24.516
C02657	Jails-value of supplies made by Factory Department to Maintenance Department in Jail.				
C02659	Jails-recoveries of over payments.		11.494	10.960	10.960
C02660	Jails-collection of payments for services rendered.				
C02661	Jails-Others.		14.727	14.524	14.524
C02656	Total Jails	0.000	50.000	50.000	50.000

Revised Estimate 2024-25: R.E 2024-25 has no change against the budget target.

Budget Estimate 2025-26: 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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
C-	NON-TAX REVENUE				
C027	Community Services Receipts				
C02700	Works- Buildings				
C02701	Buildings Rent-Works Building		44.330	30.088	46.501
C02702	Receipts from workshops		21.433	14.547	22.482
C02703	Recoveries of Expenditure		0.024	0.016	0.025
C02704	Recoveries of overpayments		67.709	45.957	71.025
C02705	Collection of payments for services rendered		12.728	8.640	13.352
C02706	Others		212.277	127.116	196.451
C02700	Total Works- Buildings	0.000	358.501	226.364	349.836
C-	NON-TAX REVENUE				
C027	Community Services Receipts				
C02710	Works- Communications				
C02711	Buildings Rent		3.060	2.077	3.210
C02712	Tolls on Roads and Bridges		115.928	71.429	110.391
C02713	Recoveries of Expenditure				
C02714	Recoveries of Overpayments		14.366	9.753	15.070
C02715	Collection of Payments for Services Rendered				
C02716	Others		335.502	225.008	347.741
C02717	Fee for use of Right of Way (ROW) for laying		22.525	15.289	23.628
C02718	Taxes on Roads and Bridges		0.118	0.080	0.124
C02710	Total Works- Communications	0.000	491.499	323.636	500.164
C0271	Total Works	0.000	850.000	550.000	850.000

Revised Estimate 2024-25: R.E 2024-25 has been decreased due to less recoveries.

Budget Estimate 2025-26: B.E 2025-26 as compared to R.E 2024-25 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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
C-	NON-TAX REVENUE				
C027	Community Services Receipts				
C02701	Building Rent-Works Building				
C02720	Public Health				
C02701	Building Rent-Works Building		8.313	8.313	8.313
C02721	Sale proceeds and vaccines		4.961	4.961	4.961
C02724	Recoveries of overpayments		4.667	4.667	4.667
C02725	Collection of Payments for Services Rendered		9.969	9.969	9.969
C02726	Others		7.015	7.015	7.015
C02734	Others		0.075	0.075	0.075
C02741	Receipts of Pakistan National Centre				
C03801	Unclaimed Deposits				
C03829	Other Receipts, Fees, Fines and Forfeiture				
Total-Public Health		0.000	35.000	35.000	35.000

Revised Estimate 2024-25: R.E 2024-25 has no change against the budgeted target.

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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
C-	NON-TAX REVENUE				
C027	COMMUNITY SERVICES RECEIPTS				
C02701	Building Rent-Works Building				
C02706	Others				
C028	Social Services				
C02801	Fees Government University Arts Colleges		331.858	199.113	331.858
C02802	Fees Government University Professional Arts Colleges.		64.813	38.877	64.813
C02803	Fees Government Secondary (Including Intermediate Classes) Schools		9.766	5.861	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		2.618	1.571	2.618
C02809	Contributions			0.000	0.000
C02810	Education- General Income from Endowments			0.000	0.000
C02813	Education- General Admission Fee		191.407	114.830	191.407
C02814	Education- General Recoveries of Overpayments		28.697	17.208	28.697
C02815	Education- General Collection of Payments for Services Rendered.		222.790	133.731	222.790
C02817	Receipts from Museums				
C02818	Education- Others		148.051	88.809	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	1,000.000	600.000	1,000.000

Revised Estimate 2024-25 : R.E 2024-25 has been revised down according to actual receipts.

Budget Estimates 2024-25: The target of B.E 2024-25 is adopted again 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 Chemo-bacteriological laboratories.

PART-II

(Rupees in million)

Revenue Receipts		Accounts 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
C-	NON-TAX REVENUE				
C028	Social Services				
C02818	Others				
C02821	Health- Medical Colleges		24.820	24.345	24.345
C02822	Health- Dental Colleges				
C02823	Health Schools				
C02824	Health- Medical Schools				
C02825	Health- Sale of Outdoor Tickets		54.949	54.949	54.949
C02826	Health- Recoveries of Diet Charges		42.461	41.655	41.655
C02827	Health- Room Rent		36.640	36.640	36.640
C02828	Health- Government Share of Fees Realized by Doctors from Patients		35.635	35.635	35.635
C02829	Health- Mental Hospital Receipts		1.281	1.281	1.281
C02830	Sale of Medicines and Vaccines		39.364	37.364	37.364
C02835	Health Other Contributions		0.113	0.113	0.113
C02836	Health Recovers of Overpayments		6.796	6.531	6.531
C02837	Health- Collection of Payments for Service Rendered				
C02838	Health Fee for Chemical Examinations		0.029	0.023	0.023
C02839	Health Fees for Medical Examination		0.854	0.854	0.854
C02840	Health Fees Realized on Account of Registration of Private Clinics, Laboratories, X-Rayh Clinics.		3.130	3.130	3.130
C02841	Health Other Receipts		45.981	47.286	47.286
C02842	Fees Realized on Account of Birth and Death Certificates				
C02843	Fees Realized on Account of Anti Rabbi Treatment				
C02844	Income from Endowments				
C02845	Health- Hospital Receipts		64.379	65.317	65.317
C02858	Health-Government Share of Fees realized by Doctor		145.000	145.000	145.000
C02866	Others		37.595	38.904	38.904
C02869			60.973	60.973	60.973
C02850	Total Health	0.000	600.000	600.000	600.000

Revised Estimate 2024-25: R.E 2024-25 has no change in view of actual collection and the potential of receipts under this head of account.

Budget Estimates 2024-25 : R.E 2024-25 has been repeated in B.E 2025-26 as per actual trend of receipts.

LABOUR

PART-I

This head includes receipts from the Manpower Managements

PART-II

(Rupees in million)

Revenue Receipts		Accounts 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
C-	NON-TAX REVENUE				
C028	Social Services				
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.		10.000	0.000	0.000
C02852	Others		10.000	0.000	0.000
C029	Social Services Miscellaneous				
C02903	Receipts of the Manpower & Employment Organizations			17.000	23.750
C02905	receipts under the West Pakistan Ordinance 1969			8.000	11.250
Total Manpower Management		0.000	20.000	25.000	35.000

Revised Estimate 2024-25 : R.E is increased as target is expected to be achieved.

Budget Estimate 2025-26 : B.E is enhanced substantially considering the growth 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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
C-	NON-TAX REVENUE			
C028	Social Services			
C02871	Receipts under the Wild Birds and Wild Animals Protection Act	216.173	216.173	216.173
C02872	Recoveries of overpayments	33.827	33.827	33.827
C02873	Others			
C02900	Total Social Security and Social Welfare Measures	0.000	250.000	250.000

Revised Estimate 2024-25: B.E 2024-25 is repeated as R.E 2024-25 as per trend of actual receipts.

Budget Estimates 2024-25: No change is proposed in B.E 2025-26 because no increase in actual 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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
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			
		200.000	200.000	200.000
Total	C03101-Food	200.000	200.000	200.000

Revised Estimate 2024-25: R.E 2024-25 is same as B.E.

Budget Estimates 2024-25: R.E 2024-25 is adopted for B.E 2025-26 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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
C- NON-TAX REVENUE				
C03	Miscellaneous Receipts			
C031	Economic Services Receipts- Food and Agriculture			
C03116	AGRICULTURE			
C03116	Agriculture Receipts	99.171	31.185	99.171
C03118	Receipts from Agriculture/Seeds Farms	133.291	41.914	133.291
C03119	Receipts from Districts Farms	12.080	3.799	12.080
C03120	Receipts from Agriculture/ Engineering/ Machinery Maintenance Farms	302.219	95.037	302.219
C03121	Receipts from Boring Operation	7.074	2.224	7.074
C03122	Receipts from Research Operation	143.931	45.267	143.931
C03123	Receipts from Plant Protection Operation	26.391	8.299	26.391
C03124	Receipts from Soil conservation and operation	16.474	5.180	16.474
C03126	Fee other than Cotton Fee under Cotton Control Ordinance	10.081	3.168	10.081
C03134	Agriculture-Recoveries of Overpayments	14.452	4.545	14.452
C03136	Agriculture- Others	27.247	8.568	27.247
C03199	Other-Food Agriculture	2.589	0.814	2.589
C03811	Sugarcane Cess			
Total Agriculture		0.000	795.000	250.000
			795.000	

Revised Estimate 2024-25: R.E 2024-25 is significantly reduced due to decline in actual collection.

Budget Estimates 2024-25 : B.E 2025-26 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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
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		3.891	3.766	3.766
C03204	Collection of payments for services rendered		4.222	4.086	4.086
C03205	Others		9.452	9.148	9.148
C03221	Veternary College and School Receipts		2.701	1.922	2.306
C03223	Receipts from Livestock Farms		27.352	22.924	27.512
C03224	Receipts from Farms		10.966	9.248	11.095
C03226	Receipts from transferred		13.409	11.174	13.409
C03227	Insemination Fees		1.088	0.907	1.088
C03229	Recoveries of overpayments		0.008	0.007	0.008
C03231	Others		4.476	3.818	4.582
C03890	Other Misc.				
C03200	Total - Livestock and Fisheries	0.000	77.565	67.000	77.000
Net Total - Livestock and Fisheries		0.000	77.565	67.000	77.000

Revised Estimate 2024-25: R.E 2024-25 is reduced due to shortfall in actual collection under this head of account.

Budget Estimates 2024-25 : B.E 2025-26 is moderately increased as improvement is expected in the collection is expected during this year.

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
- (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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
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	1.482	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.				
C03305	Timber and other Produce removed from the Forest by Government Agencies, Planting Stumps, Seeds, Mazri, Palm, Grass other than Fodder etc.		13.609	13.609	13.609
C03306	Timber and other Produce removed from the Forest by Government Agencies Sericulture Receipts.		1.244	1.244	1.244
C03307	Timber and other Produce removed from the Forest by Consumers or Purchasers-Timber.		19.271	19.271	19.271
C03308	Timber and other Produce removed from the Forest by Consumers or Purchasers Firewood and Charcoal.		6.140	6.140	6.140

FOREST & WILDLIFE

(Rupees in million)

Revenue Receipts		Accounts 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
C-	NON-TAX REVENUE				
C03309	Timber and other Produce removed from the Forest by Consumers or Purchasers Brushwood, Chips and Stumps.		2.017	2.017	2.017
C03310	Timber and other Produce removed from the Forest by Consumers or Purchasers Grazing and Fodder Grass.		2.899	2.899	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	39.883	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	11.513	11.513
C03322	Compensation under Forest Act including fines by courts.		48.051	48.051	48.051
C03323	Lease Rent from Temporary cultivation		45.094	45.094	45.094
C03324	Hire Charges of Bulldozers and other Machinery				
C03325	Recovery of Water Rates		0.101	0.101	0.101
C03326	Rent of Buildings, Shops Lands and Water Mills.		7.937	7.937	7.937
C03327	Receipts under Wild Birds and Wild Animals Protection Act				
C03328	Recoveries of Overpayments		1.274	1.274	1.274
C03329	Collection of Payments for Services Rendered		5.439	5.439	5.439
C03330	Receipts on Account of Tree Cess				
C03370	Other Receipts		194.046	194.046	194.046
C03300	Total Forest	0.000	400.000	400.000	400.000

Revised Estimate 2024-25: No change is proposed in R.E 2024-25 in view of the trend of actual collection.

Budget Estimates 2025-26: B.E 2025-26 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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
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 2024-25: 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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
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		856.309	587.110	861.107
C03432	Direct Receipts on account of Sale of Water		134.798	83.592	122.597
C03433	Recoveries of Expenditures		11.963	8.711	12.775
C03434	Others		95.103	69.252	101.568
C03435	Tolls on Barrages		0.473	0.346	0.506
C03461	Direct Receipts on account of Water Rates		0.436	0.319	0.466
C03463	Recoveries of Expenditures		0.918	0.670	0.981
	Others				
C03430	Total Irrigation	0.000	1,100.000	750.000	1,100.000

Revised Estimate 2024-25: R.E 2024-25 has been reduced significantly due to decline in actual collection.

Budget Estimates 2024-25 : B.E 2025-26 as compared to R.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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
C-	NON-TAX REVENUE				
C03	Miscellaneous Receipts				
C03507	Receipts under Excise Duty on Minerals (Labour) Welfare Act 1967		600.000	300.000	600.000
C03508	Others				
C03500	Total Industrial and Mineral Resources	0.000	600.000	300.000	600.000

Revised Estimate 2024-25: R.E 2024-25 is reduced according to low collection.

Budget Estimates 2024-25 : B.E 2025-26 is adopted according to FY 2024-25.

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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
C-				
NON-TAX REVENUE				
C03	Miscellaneous Receipts			
C03510	Printing			
C03511	Sale of Gazette.	10.000	2.276	2.276
C03512	Sale of Other Government Publications	1.000	0.245	0.245
C03514	Civil Listed and other Publications.			
C03515	Sale of Forms and Registers.	96.000	25.137	25.137
C03516	Sale of Service Books.	7.100	2.106	2.106
C03517	Sale of Forms and Registers to Union Councils	7.100	0.725	0.725
C03519	Press Receipts	13.000	0.874	0.874
C03520	Printing charges for work done for Provincial Department/Offices	100.400	17.650	17.650
C03521	Recoveries of over payments.			
C03522	Collection of payment for Service rendered			
C03523	Others		20.987	20.987
C03511	Total Printing	0.000	70.000	70.000

Revised Estimate 2024-25: R.E 2024-25 has been reduced due to shortfall in receipts.

Budget Estimate 2025-26 : B.E 2025-26 has been pitched up in accordance with the revised targets.

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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
C-	NON-TAX REVENUE				
C03	Miscellaneous Receipts				
C03526	Stationery				
C03526	Stationery receipts.		30.000	30.000	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	30.000	30.000	30.000

Revised Estimate 2024-25: R.E 2024-25 has no changed.

Budget Estimate 2025-26 : B.E 2025-26 is capped at the target of B.E 2024-25.

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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
C-	NON-TAX REVENUE			
C03	Miscellaneous Receipts			
	Industries			
C03506	Industrial Safety Explosive Department	4.800	21.000	42.000
C03541	Industries receipts	7.733	33.830	67.660
C03543	Stores Purchases	0.330	1.445	2.890
C03544	Fees of Inspection of Boilers	25.045	84.570	169.140
C03545	Fees under Partnership Act 1932	1.080	4.725	9.450
C03546	Recoveries of over payments	1.012	4.430	8.860
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	40.000	150.000
			150.000	300.000

Revised Estimate 2024-25: substantial increase in the revised target in view of healthy receipts.

Budget Estimate 2025-26: BE 2025-26 is pitched up two folds considering the performance of 2024-25.

MINES AND MINERAL

PART-I

(Rupees in million)

Revenue Receipts		Accounts 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
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				
C03808	Receipts under the Mines and Oil-fields		8,000.000	18,000.000	8,000.000
C03818	Fees for registration of Societies under the Regt				
C03824	Recoveries of overpayments				
C03541	Total Mines and Mineral	0.000	8,000.000	18,000.000	8,000.000

Revised Estimate 2024-25: The target for R.E 2024-25 has been increased multifold as receipts under this head of account performed well and exceeded the budgeted target manifolds.

Budget Estimate 2025-26: The target of B.E 2024-25 is repeated as B.E 2025-26. The target seems significantly less than the R.E of 2024-25 which was due to unprecedented growth of actual receipts in the year 2024-25. A cautiously adopted target.

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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
C-	NON-TAX REVENUE				
C03	Miscellaneous Receipts				
C038	Other				
C03811	Sugarcane Development Cess		431.435	385.435	408.500
C03811	Total Sugarcane Development Cess	0.000	431.435	385.435	408.500

Revised Estimate 2024-25: R.E 2024-25 has been reduced according to actual collection.

Budget Estimates 2025-26: B.E 2025-26 as compared to B.E 2023-24 has also been tuned down 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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
C03	Miscellaneous Receipts			
C036	Grants			
C03603	Other Grants from Federal Government- Development Grants from Federal Government	76,971.911	79,735.000	76,582.058
C03604	Other Grants from Federal Government- Non- Development Grants from Federal Government	46,977.389	43,633.621	51,814.129
C03604	DERA Programme			
C03883	Production Bonus deposited by Exploration			
C036	Total Grants	0.000	123,949.300	123,368.621
			123,368.621	128,396.187

Revised Estimate 2024-25 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 later, 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 leads 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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
C-	NON-TAX REVENUE				
C03	Miscellaneous Receipts				
C032	Economic Services Receipts Fisheries & Animal				
C03231	Others				
C037	Extraordinary Receipts				
C03701	Sale of Land (Detailed Account)		7,994.386	9,992.971	11,991.579
C03702	E.O.R - Sale of Land, Town Sites and Colonies		4.232	5.294	6.348
C03703	E.O.R - Sale of Land. Sale of under developed Agricultural Land by Auction or Private treaty in colonies.				
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		1.382	1.735	2.073
C03710	Sale of Govt Assets by PPB/PRC				
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.				
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	10,000.000	12,000.000

Revised Estimate 2024-25: R.E 2024-25 is enhanced according to actual receipts.

Budget Estimate 2025-26: B.E 2025-26 is pitched up against the target of LFY in accordance with the actual receipts.

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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
C-	NON-TAX REVENUE				
C038	Others				
C03801	Unclaimed Deposits		28.572	28.572	46.430
C03802	Sale of Stores and Materials				
C03803	Sale of Land & Holuses etc.				
C03804	Contributions				
C03805	Rent Rates and Taxes		142.857	142.857	232.140
C03806	Citizenship nationalization passport		72.000	72.000	117.000
C03807	Realizations under the Monopolies & Restrictive				
C03814	Other Receipts- Sale proceeds of Expert Guides				
C03816	Other receipts -Sale Publicity material		6.857	6.857	11.143
C03818	Fee for Registration of Societies under the Registration Act.		6.857	6.857	11.143
C03820	Sale proceeds of Highway Safety Codes				
C03821	Receipts of Tourist Department		65.000	65.000	80.000
C03822	Receipts from Zoological Gardens				
C03824	Receipts of overpayments		1,142.857	1,142.857	1,857.143
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		286.857	286.857	466.143
C03839	Settlement Fees				
C03841	Fees and fines not specified elsewhere				
C03850	Misc. Recoveries made by NAB from defaulters		714.286	714.286	1,160.715
C03863	Recoveries made by Ministry of Environment-Local Govt. & Rural Development from defaulters NGOs.				
C03870	Others		5,245.714	5,245.714	8,524.285
C03875	5 % collection charges on Federal Tax		90.286	90.286	146.715
C03885	Fee payable for obtaining information and copies of public record		28.571	28.571	46.428
C03887	Fine on Hordings and High Price Sale		234.286	234.286	380.715
C038	Total Others (Misc. Receipts)	0.000	8,065.000	8,065.000	13,080.000

Revised Estimate 2024-25: R.E 2024-25 has been proposed according to the actual collection of these receipts.

Budget Estimate 2025-26: B.E 2025-26 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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
C-	NON-TAX REVENUE				
C03	Miscellaneous Receipts				
C036	Grants				
C03601	Foreign Grants-Development Grants form Foreign Governments		5,951.000	5,951.000	10,838.940
C03601	Total Foreign Grants	0.000	5,951.000	5,951.000	10,838.940

Revised Estimate 2024-25 and Budget Estimate 2025-26 : 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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
E-	CAPITAL RECEIPTS			
E02	Recoveries of Loan and Advances			
E022	From District Govt/TMAs			
E02201	District Government	5,943.773	5,943.773	6,466.619
E024	From Non-Financial Institutions	767.156	676.156	703.202
E02301	Domestic Loans			
E026	From Private Sector			
E02602	To Cultivators			
E027				
E02701	SCARP CDLs			
E022	Total from District Govt/TMAs	6,710.929	6,619.929	7,169.821
E02	Total Recoveries of Loans and Advances	6,710.929	6,619.929	7,169.821

Revised Estimate 2024-25 : RE 2024-25 is proposed according to figures of loan amortization schedules. 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 2025-26: B.E 2025-26 is also 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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
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 2024-25 and Budget Estimate 2025-26 : same as B.E 2024-25. 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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
E-	CAPITAL RECEIPTS			
E03	Debt			
E031	Permanent Debt-Domest			
E03101	Permanent Debt- Direct	14,894.200	0.000	28,000.000
E03102	Advances for (FERP)			
E031	Total Permanent Debt- Domestic	14,894.200	0.000	28,000.000

Revised Estimate 2023-24 and Budget Estimate 2025-26 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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
E-	CAPITAL RECEIPTS			
E03	Debt			
E033	Permanent Debt- Foreign			
E03301	Permanent Debt (Foreign)- Direct			
E03302	Permanent Debt (Foreign)- Received from Federal Government.		334,000.724	296,169.963
E03303	Foreign Debt (permanent)- Drought Emergency Relief Assistance			366,744.609
E03305	Foreign Debt (permanent)- Received form the Federal Government- SAP			
E033	Total Permanent Debt-Foreign		334,000.724	296,169.963
				366,744.609

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 2025-26 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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
E01	RECOVERIES OF INVESTMENT			
E01202	Provincial- Sale Proceeds of Wheat	136,500.000	136,500.000	140,000.000
E01203	Others- Wheat Subsidy received from A/C No.I	109,054.000	109,054.000	104,961.000
E01203	Others- Other Receipts	200.000	200.000	200.000
E032	FLOATING DEBT			
E03202	Cash Credit Accommodation	146,350.000	146,350.000	100,000.000
E032	Total State Trading Receipts (Account No.II)	392,104.000	392,104.000	345,161.000

Revised Estimate 2023-25 has been enhanced because more wheat procurement is proposed, therefore, cash credit accomodation and sale proceeds of wheat will increase accordingly.

Budget Estimate 2025-26 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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
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 2025-26 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 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
011209	Domestic Debt Management			
011501	Interest on Commercial Loans	36,792.000	36,792.000	25,000.000
011504	Floating Debt (Treasury Bills, Ways & Means Advance Cash Credit- Accommodated Advance from Commercial Banks	136,500.000	136,500.000	100,000.000
		173,292.000	173,292.000	125,000.000
OBJECT CLASSIFICATION (Charged)				
	A05 Grants subsidies and Write off Loans			
	A06 Transfers			
	A07 Interest Payment	36,792.000	36,792.000	25,000.000
	A09 Physical Assets			
	A10 Principal Repayments of Loans	136,500.000	136,500.000	100,000.000
	A13 Repairs and Maintenance			
	Total	173,292.000	173,292.000	125,000.000

Revised Estimate-2024-25:- The amount is allocated according to expected transactions of loan repayment for state trading.

Budget Estimate 2025-26 :- The allocation for FY 2025-26 is also based on the proposed estimate for state trading loans.

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 2025-26 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 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
0114	Foreign Debt Management				
011404	Repayment of Principal- Foreign Debt payable to Federal Government (Charged)		40,666.259	41,301.517	44,170.214
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)		1,510.554	1,510.554	1,530.677
			42,276.813	42,912.071	45,800.891
	OBJECT CLASSIFICATION (Charged)				
	A05 Grants subsidies and Write off Loans				
	A06 Transfers				
	A07 Interest Payment				
	A09 Physical Assets				
	A10 Principal Repayments of Loans		42,276.813	42,912.071	45,800.891
	A13 Repairs and Maintenance				
	Total		42,276.813	42,912.071	45,800.891

Revised Estimate 2024-25 : The upward revision in R.E 2024-25 is based on the estimates provided by the Federal Government.

Budget Estimate 2025-26 : The increase in B.E 2025-26 is also proposed according to 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>2023-24</u>	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
0142	TRANSFERS (OTHERS)				
014102	To District Governments				
014202	Transfer to Non-Financial Institutions		0.000	4,017.000	26,000.000
042101	Administration / Land Commission				
042107	Cooperation				
062206	Administration				
Total Loans and Advances (Current)		-	0.000	4,017.000	26,000.000

Revised Estimate 2023-24: The allocation in R.E 2024-25 is based on loans to financial institutions.

Budget Estimate 2024-25: The increased allocation in B.E 2025-26 is proposed for grants to non financial institutions and loans to financial institutions.

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 <u>2023-24</u>	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
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

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>2023-24</u>	Estimate 2024-25	Estimate 2024-25	Estimate 2025-26
0143	INVESTMENTS				
011203	Government Servants				
011204	Administration of Financial Affairs				
011210	Pension				
011250	Others				
014301	Financial Institutions		77,561.990	25,200.000	29,200.000
014302	Non Financial Institutions		65,000.000	165,849.226	182,726.442
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				
			142,561.990	191,049.226	211,926.442
	OBJECT CLASSIFICATION (Charged)				
A07	Interest Payment				
A09	Physical Assets				
A11	Investment		142,561.990	191,049.226	209,872.442
A13	Repairs and Maintenance				
	Total		142,561.990	191,049.226	209,872.442

Revised Estimates 2024-25- The increase in R.E reflects the increased investment in VGF and Sindh Infrastructure Development Project.

Budget Estimate 2025-26: The allocation of B.E is also increased mainly mainly because of further investment in VGF and Sindh Infrastructure Development Project

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. 110 million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
S251 EXECUTIVE AND LEGISLATIVE PARLIAMENTARY/LEGISLATIVE AFFAIRS			
PARLIAMENTARY/LEGISLATIVE AFFAIRS			
PROVINCIAL ASSEMBLY SINDH (Capital)	295.012	295.012	110.000
(Revenue)	0.000		
Total	295.012	295.012	110.000

Revised Estimates 2024-25:- For Fiscal Year 2024-25, the Revised Estimates has been same as compared to Budget Estimates 2024-25.

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been decrease as compared to Budget Estimates 2024-25.

GOVERNOR SECRETARIAT HOUSE**PART-I**

This classification shows the expenditures relating to the:

(2) Governor's Secretariat / House

PART-II

An amount of Rs.390 million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
S260	PROVINCIAL EXECUTIVE			
	GOVERNOR SECRETARIAT HOUSE			
	GOVERNOR'S SECRETARIAT/ HOUSE (Capital)	101.000	101.000	390.000
	(Revenue)	0.000		
	Total	101.000	101.000	390.000

Revised Estimates 2024-25:- For Fiscal Year 2024-25, the Revised Estimates has been same as compared to Budget Estimates 2024-25.

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been increase as compared to Budget Estimates 2024-25.

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.16,833. million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
S280	HUMAN RESOURCE MANAGEMENT- PLANNING SERICES			
	SERVICES GENERAL ADMINISTRATION & COORDINATION DEPARTMENT			
	SERVICES GENERAL ADMINISTRATION & COORDINATION (Capital)	30,527.372	28,305.875	13,043.959
	(Revenue)	3,172.628	1,502.317	3,789.041
	Total including Sindh Public Service Commission	33,700.000	29,808.192	16,833.000

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been decrease as compared to Budget Estimates 2024-25.

FINANCE DEPARTMENT**PART-I**

This classification shows the expenditures relating to the:

(5) Finance Department

PART-II

An amount of Rs. 1,733. million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26	
S310	ADMINISTRATION OF FINANCIAL AFFAIRS			
	ACCOUNTING SERVICES			
	AUDITING SERVICES			
	OTHERS			
	FINANCE DEPARTMENT			
	FINANCE DEPARTMENT DEPARTMENT (Capital)	154.886	154.886	180.619
	(Revenue)	1,845.114	433.195	1,552.381
	Total	2,000.000	588.081	1,733.000

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been decrease as compared to Budget Estimates 2024-25.

INVESTMENT**PART-I**

This classification shows the expenditures relating to the:

(5) Investment

PART-II

An amount of Rs.372. million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26	
S310	ADMINISTRATION OF FINANCIAL AFFAIRS			
	ACCOUNTING SERVICES			
	AUDITING SERVICES			
	OTHERS			
	INVESTMENT			
	INVESTMENT DEPARTMENT DEPARTMENT(Capital)	158.129	1,711.227	346.010
	(Revenue)	1.823	0.000	25.990
	Total	159.952	1711.227	372.000

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been increase as compared to Budget Estimates 2024-25.

PLANNING DEVELOPMENT**PART-I**

This classification shows the expenditures relating to the:

(6) Planning Development Department

PART-II

An amount of Rs 12,718. million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
S360	ADMINISTRATION OF FINANCIAL AFFAIRS			
	ACCOUNTING SERVICES			
	AUDITING SERVICES			
	OTHERS			
	PLANNING DEVELOPMENT			
	PLANNING DEVELOPMENT (Capital)	3,311.978	4,841.277	8,398.836
	(Revenue)	5,202.208	4,130.034	4,319.164
	Total including Social Protection	8,514.186	8,971.311	12,718.000

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been increase as compared to Budget Estimates 2024-25.

MISCELLANEOUS**PART-I**

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

PART-II

An amount of Rs. 15,000. million has been included in the Budget Estimates 2025-26 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		Budget	Revised	Budget
FUNCTIONAL		Estimates	Estimates	Estimates
Classification		2024-25	2024-25	2025-26
S390	ADMINISTRATION			
	OTHERS			
	MISCELLANOUS			
	(Capital)	15,000.000	0.000	15,000.000
	(Revenue)	0.000	0.000	
	Total	15,000.000	0.000	15,000.000

Revised Estimates 2024-25:- For Fiscal Year 2024-25, the Revised Estimates has been zero as compared to Budget Estimates 2024-25.

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been same as compared to Budget Estimates 2024-25.

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 2025-26 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		Budget	Revised	Budget
FUNCTIONAL		Estimates	Estimates	Estimates
Classification		2024-25	2024-25	2025-26
S340	TAX MANAGEMENT (CUSTOMS, INCOME TAX, EXCISE ETC)			
	SINDH REVENUE BOARD			
	SINDH REVENUE BOARD (Capital)	5.000	5.000	5.000
	(Revenue)	0.000	0.000	
	Total	5.000	5.000	5.000

Revised Estimates 2024-25:- For Fiscal Year 2024-25, the Revised Estimates has been same as compared to Budget Estimates 2024-25.

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been same as compared to Budget Estimates 2024-25.

EXCISE & TAXATION**PART-I**

This classification shows the expenditures relating to the:

(8) Excise & Taxation Department

PART-II

An amount of Rs.126. million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26	
S340	TAX MANAGEMENT (CUSTOMS, INCOME TAX, EXCISE ETC)			
EXCISE & TAXATION DEPARTMENT				
EXCISE & TAXATION (Capital)	21.677	53.904	77.347	
(Revenue)	58.561	49.528	48.653	
Total	80.238	103.432	126.000	

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been increase as compared to Budget Estimates 2024-25.

BOARD OF REVENUE**PART-I**

This classification shows the expenditures relating to the:

(9) Board Of Revenue

PART-II

An amount of Rs.321. million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
S330	TAX MANAGEMENT (CUSTOMS INCOME TAX, EXCISE ETC)			
	BOARD OF REVENUE			
	BOARD OF REVENUE (Capital)	70.820	70.820	50.773
	(Revenue)	375.227	30.000	270.227
	Total	446.047	100.820	321.000

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been decrease as compared to Budget Estimates 2024-25.

HOME**PART-I**

This classification shows the expenditures relating to the:
(10) Home Department

PART-II

An amount of Rs.13,365. million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
S300	JAILS AND CONVICT SETTLEMENTS			
	JAILS			
	FIRE PROTECTION			
	HOME DEPARTMENT			
	HOME DEPARTMENT (Capital)	8,362.950	6,906.443	9,390.896
	(Revenue)	3,637.050	541.270	3,974.104
	Total	12,000.000	7,447.713	13,365.000

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been increase as compared to Budget Estimates 2024-25.

LAW & PARLIAMENTARY AFFAIRS**PART-I**

This classification shows the expenditures relating to the:

(11) Law & Parliamentary Affairs Department

PART-II

An amount of Rs.1,757. million has been included in the Budget Estimates 2025-26 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

(Rupees in million)

Development Expenditure FUNCTIONAL Classification		Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
S290	JAILS AND CONVICT SETTLEMENTS			
	JAILS			
	FIRE PROTECTION			
	LAW DEPARTMENT			
	LAW DEPARTMENT (Capital)	2,282.862	2,970.909	1,653.413
	(Revenue)	157.191	130.044	103.587
	Total	2,440.053	3,100.953	1,757.000

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been decrease as compared to Budget Estimates 2024-25.

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.115. million has been included in the Budget Estimates 2025-26 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		2024-25	2024-25	2025-26
S320	COURTS/JUSTICE			
	ATTORNEYS/LEGAL SERVICES			
	TRAINING			
	LITIGATION			
	LEGAL ADVICE			
	OTHERS			
	PROVINCIAL OMBUDSMAN (MOHTASIB)			
	SINDH			
	(Capital)	77.093	73.502	115.000
	(Revenue)	0.000	0.000	
	Total	77.093	73.502	115.000

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been increase as compared to Budget Estimates 2024-25.

AGRICULTURE**PART-I**

This classification shows the expenditures relating to the:
(14) AGRICULTURE DEPARTMENT.

PART-II

An amount of Rs. 7,831.497 million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
S470 ADMINISTRATION / LAND COMMISSION			
ANIMAL HUSBANDRY			
AGRICULTURE DEPARTMENT.			
AGRICULTURE (Capital)	220.134	431.583	358.803
(Revenue)	5,817.565	4,190.004	7,472.694
Total	6,037.699	4,621.587	7,831.497

Revised Estimates 2024-25:- For Fiscal Year 2024-25, the Revised Estimates has decrease same as compared to Budget Estimates 2024-25.

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been increase as compared to Budget Estimates 2024-25.

FOOD

PART-I

This classification shows the expenditures relating to the:
(11) FOOD DEPARTMENT.

PART-II

An amount of Rs.316. million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
S490	ADMINISTRATION SUBSIDY			
	FOOD DEPARTMENT.			
	FOOD DEPARTMENT..			
	(Capital)	186.822	168.924	316.000
	(Revenue)	0.000	0.000	
	Total	186.822	168.924	316.000

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been increase as compared to Budget Estimates 2024-25.

LIVESTOCK & FISHERIES**PART-I**

This classification shows the expenditures relating to the:
(12) Livestock & Fisheries Department.

PART-II

An amount of Rs. 2,641. million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
S490	LIVESTOCK & FISHERIES DEPARTMENT.		
Livestock & Fisheries Department.			
Livestock & Fisheries Department. (Capital)	1,021.679	869.057	953.473
(Revenue)	1,602.049	786.179	1,687.527
Total	2,623.728	1,655.236	2,641.000

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been increase as compared to Budget Estimates 2024-25.

COOPERATION**PART-I**

This classification shows the expenditures relating to the:
(12) Cooperation Department

PART-II

An amount of Rs. 0. million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26	
S470	CO-OPERATION			
11101	COOPERATION DEPARTMENT			
COOPERATION DEPARTMENT (Capital)	24.000	20.000	0.000	
(Revenue)	28.800	0.000		
Total	52.800	20.000	0.000	

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been decrease as compared to Budget Estimates 2024-25.

IRRIGATION**PART-I**

This classification shows the expenditures relating to the:
(12) Irrigation Department

PART-II

An amount of Rs.41,800.003 million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26	
S490 IRRIGATION. RESEARCH AND DESIGN OHTERS				
IRRIGATION DEPARTMENT				
IRRIGATION DEPARTMENT (Capital)	42,270.863	55,649.235	41,375.003	
(Revenue)	409.325	277.596	425.000	
Total	42,680.188	55,926.831	41,800.003	

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been decrease as compared to Budget Estimates 2024-25.

ENERGY

PART-I

This classification shows the expenditures relating to the:
(12) ENERGY DEPARTMENT.

PART-II

An amount of Rs 10,099. million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
S490	ADMINISTRATION			
	ENERGY DEPARTMENT.			
	ENERGY DEPARTMENT. (Capital)	6,409.712	797.885	8,814.917
	(Revenue)	2,479.028	9,565.581	1,284.083
	Total	8,888.740	10,363.466	10,099.000

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been increase as compared to Budget Estimates 2024-25.

MINES & MINERALS**PART-I**

This classification shows the expenditures relating to the:
(12) MINES & MINERALS DEPARTMENT.

PART-II

An amount of Rs. 110. million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
S530	SUPPORT FOR INDUSTRIAL DEVELOPMENT			
MINES & MINERALS DEPARTMENT.				
	MINES & MINERALS DEPARTMENT (Capital)	43.321	43.321	4.728
	(Revenue)	79.852	29.852	105.272
	Total	123.173	73.173	110.000

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been decrease as compared to Budget Estimates 2024-25.

INDUSTRIES & COMMERCE**PART-I**

This classification shows the expenditures relating to the:
(12) INDUSTRIES & COMMERCE DEPARTMENT.

PART-II

An amount of Rs.1,623. million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
S440	SUPPORT FOR INDUSTRIAL DEVELOPMENT			
	INDUSTRIES & COMMERCE DEPARTMENT.			
	INDUSTRIES & COMMERCE DEPARTMENT Capital)	846.890	750.712	1,622.000
	Revenue	0.000	0.000	1.000
	Total	846.890	750.712	1,623.000

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been increase as compared to Budget Estimates 2024-25.

LABOUR & HUMAN RESOURCES**PART-I**

This classification shows the expenditures relating to the:
(12) LABOUR & HUMAN RESOURCES DEPARTMENT.

PART-II

An amount of Rs.130. million has been included in the Budget Estimates 2025-26 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	Budget	Revised	Budget	
FUNCTIONAL	Estimates	Estimates	Estimates	
Classification	2024-25	2024-25	2025-26	
S440	GENERAL LABOR AFFAIRS			
LABOUR & HUMAN RESOURCES DEPARTMENT.				
LABOUR & HUMAN RESOURCES DEPARTMENT. (Capital)	87.467	87.467	49.817	
(Revenue)	93.120	90.425	80.183	
Total	180.587	177.892	130.000	

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been decrease as compared to Budget Estimates 2024-25.

WORKS & SERVICES**PART-I**

This classification shows the expenditures relating to the:
(13) WORKS & SERVICES DEPARTMENT.

PART-II

An amount of Rs. 82,477. million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
S380	HIGHWAYS, ROADS AND BRIDGES		
WORKS & SERVICES DEPARTMENT.			
WORKS & SERVICES DEPARTMENT.(Capital)	58,673.740	71,773.960	82,586.820
(Revenue)	0.000	0.000	
Total	58,673.740	71,773.960	82,586.820

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been increase as compared to Budget Estimates 2024-25.

TRANSPORT**PART-I**

This classification shows the expenditures relating to the:
(14) TRANSPORT DEPARTMENT..

PART-II

An amount of Rs 10,250. million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
S380	ROAD TRANSPORT SYSTEM OTHERS			
TRANSPORT DEPARTMENT.				
TRANSPORT DEPARTMENT.	(Capital)	7,776.488	6,179.502	6,085.608
	(Revenue)	1,067.512	842.290	4,164.392
	Total	8,844.000	7,021.792	10,250.000

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been increase as compared to Budget Estimates 2024-25.

ENVIRONMENT**PART-I**

This classification shows the expenditures relating to the:
(15) ENVIROMENT DEPARTMENT..

PART-II

An amount of Rs.1,082. million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
S480	ADMINSITRATION OTHERS			
	FORESTY			
	ENVIROMENT DEPARTMENT.			
	ENVIROMENT DEPARTMENT. (Capital)	546.198	404.777	954.426
	(Revenue)	225.102	18.882	127.574
	Total	771.300	423.659	1,082.000

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been increase as compared to Budget Estimates 2024-25.

FOREST & WILDLIFE**PART-I**

This classification shows the expenditures relating to the:
(15) FOREST & WILDLIFE DEPARTMENT..

PART-II

An amount of Rs.2,713. million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
S480	ADMINISTRATION OTHERS			
	FORESTY			
	FOREST & WILDLIFE DEPARTMENT.			
	FOREST & WILDLIFE DEPARTMENT (Capital)	139.243	139.243	225.000
	(Revenue)	1,490.210	617.667	2,488.000
	Total	1,629.453	756.910	2,713.000

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been increase as compared to Budget Estimates 2024-25.

LOCAL GOVERNMENT**PART-I**

This classification shows the expenditures relating to the:
(16) LOCAL GOVERNMENT DEPARTMENT.

PART-II

An amount of Rs.86,485.500 million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
S390 TO DISTRICT GOVERNMENTS			
LOCAL GOVERNMENT DEPARTMENT.			
LOCAL GOVERNMENT DEPARTMENT(Capital)	73,382.829	75,142.616	84,583.678
(Revenue)	2,383.142	1,572.589	1,792.002
Total	75,765.971	76,715.205	86,375.680

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been increase as compared to Budget Estimates 2024-25.

HUMAN SETTLEMENT, SD&SH

PART-I

This classification shows the expenditures relating to the:
(17) KATCHI ABADI DEPARTMENT.

PART-II

An amount of Rs. 108. million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26	
S390 OTHERS				
HUMAN SETTLEMENT,SD&SH DEPTT.				
HUMAN SETTLEMENT DEPTT. (Capital)	50.000	50.000	108.000	
(Revenue)	0.000	0.000		
Total	50.000	50.000	108.000	

Revised Estimates 2024-25:- For Fiscal Year 2024-25, the Revised Estimates has been same as compared to Budget Estimates 2024-25.

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been increase as compared to Budget Estimates 2024-25.

RURAL DEVELOPMENT**PART-I**

This classification shows the expenditures relating to the:
(18)RURAL DEVELOPMENT.

PART-II

An amount of Rs.2,459. million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
S380	PUBLIC HEALTH-LOCAL GOVERNMENT (GENERAL HOSPITAL)			
	RURAL DEVELOPMENT DEPARTMENT.			
	RURAL DEVELOPMENT (Capital)	2,903.692	2,905.955	2,210.700
	(Revenue)	510.817	0.000	248.300
	Total	3,414.509	2,905.955	2,459.000

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been decrease as compared to Budget Estimates 2024-25.

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.24,664. million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
S380	PUBLIC HEALTH-LOCAL GOVERNMENT (GENERAL HOSPITAL)			
PUBLIC HEALTH ENGINEERING & RD DEPARTMENT.				
	PUBLIC HEALTH ENGINEERING & RD DEPARTMENT. (Capital)	20,943.109	20,171.570	24,281.024
	(Revenue)	352.976	158.000	382.976
	Total	21,296.085	20,329.570	24,664.000

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been increase as compared to Budget Estimates 2024-25.

HEALTH SERVICES**PART-I**

This classification shows the expenditures relating to the:
(17) HEALTH SERVICES

PART-II

An amount of Rs.21,318.0 million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26	
S410 HEALTH SERVICES				
HEALTH SERVICES DEPARTMENT				
HEALTH SERVICES (Capital)	7,176.585	4,982.816	10,419.086	
(Revenue)	10,823.415	7,290.497	10,898.914	
Total	18,000.000	12,273.313	21,318.000	

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been increase as compared to Budget Estimates 2024-25.

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.3,752. million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26	
S410 STADIUM AND SPORT COMPLEX YOUTH AFFAIRS				
SPORTS AND YOUTH AFFAIRS DEPARTMENT				
SPORTS AND YOUTH AFFAIRS DEPARTMENT (Capital)	4,866.521	4,994.448	3,636.911	
(Revenue)	344.579	222.164	115.089	
Total	5,211.100	5,216.612	3,752.000	

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been decrease as compared to Budget Estimates 2024-25.

INFORMATION & ARCHIVES**PART-I**

This classification shows the expenditures relating to the:
(17) INFORMATION & ARCHIVES DEPARTMENT

PART-II

An amount of Rs 208. million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
S370 ADMINISTRATION			
INFORMATION & ARCHIVES DEPARTMENT			
INFORMATION & ARCHIVES DEPARTMENT(Capital)	106.672	104.912	191.780
(Revenue)	64.767	54.547	16.220
Total	171.439	159.459	208.000

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been increase as compared to Budget Estimates 2024-25.

MINORITIES AFFAIRS**PART-I**

This classification shows the expenditures relating to the:
(17) MINORITIES AFFAIRS DEPARTMENT

PART-II

An amount of Rs.1,440. million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26	
S350 MINORITY AFFAIRS				
MINORITIES AFFAIRS DEPARTMENT				
MINORITIES AFFAIRS DEPARTMENT (Capital)	1,999.329	1,990.109	1,440.000	
(Revenue)	0.000	0.000		
Total	1,999.329	1,990.109	1,440.000	

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been decrease as compared to Budget Estimates 2024-25.

CULTURE**PART-I**

This classification shows the expenditures relating to the:
(17) CULTURE DEPARTMENT

PART-II

An amount of Rs.2,581. million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26

S410 PROMOTION OF CULTURAL ACTIVITIES**CULTURE, TOURISM & ANTIQUITIES DEPARTMENT**

CULTURE DEPARTMENT	(Capital)	2,901.152	3,116.762	2,457.004
	(Revenue)	166.096	242.225	123.996
Total		3,067.248	3,358.987	2,581.000

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been decrease as compared to Budget Estimates 2024-25.

INFORMATION, SCIENCE & TECHNOLOGY**PART-I**

This classification shows the expenditures relating to the:
(17) INFORMATION, SCIENCE & TECHNOLOGY DEPARTMENT

PART-II

An amount of Rs. 801. million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26

**S490 INFORMATION TECHNOLOGY
PROMOTION**

INFORMATION, SCIENCE & TECHNOLOGY DEPARTMENT

INFORMATION, SCIENCE & TECHNOLOGY DEPARTMENT	(Capital)	0.000	0.000
	(Revenue)	215.992	122.495
Total		215.992	122.495
		801.000	801.000

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been increase as compared to Budget Estimates 2024-25.

SCHOOL EDUCATION**PART-I**

This classification shows the expenditures relating to the:
(17) EDUCATION DEPARTMENT

PART-II

An amount of Rs.23,989. million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26	
S400 OTHERS				
EDUCATION DEPARTMENT (SCHOOL)				
EDUCATION DEPARTMENT (Capital)	23,831.143	18,199.598	20,928.811	
(Revenue)	1,168.857	1,168.857	3,060.189	
Total	25,000.000	19,368.455	23,989.000	

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been decrease as compared to Budget Estimates 2024-25.

COLLEGES**PART-I**

This classification shows the expenditures relating to the:
(17) EDUCATION DEPARTMENT

PART-II

An amount of Rs.7,106. million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26	
S400 OTHERS				
EDUCATION DEPARTMENT (COLLEGES)				
EDUCATION DEPARTMENT (Capital)	3,312.328	3,383.209	6,389.306	
(Revenue)	679.200	548.536	716.694	
Total	3,991.528	3,931.745	7,106.000	

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been increase as compared to Budget Estimates 2024-25.

TECHNICAL EDUCATION**PART-I**

This classification shows the expenditures relating to the:
(17) TECHNICAL EDUCATION

PART-II

An amount of Rs.1,620. million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26	
S400 OTHERS				
TECHNICAL EDUCATION				
TECHNICAL EDUCATION DEPARTMENT (Capital)	771.340	173.078	1,535.515	
(Revenue)	228.660	33.899	84.485	
Total	1,000.000	206.977	1,620.000	

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been increase as compared to Budget Estimates 2024-25.

UNIVERSITIES AND BOARD**PART-I**

This classification shows the expenditures relating to the:
(17) UNIVERSITIES AND BOARD

PART-II

An amount of Rs.7,247. million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
S400	GENERAL UNIVERSITIES/ COLLEGES/ INSTITUTES			
	UNIVERSITIES AND BOARD			
	UNIVERSITIES AND BOARD (Capital)	2,730.029	1,306.541	5,400.401
	(Revenue)	1,535.674	838.457	1,846.599
	Total	4,265.703	2,144.998	7,247.000

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been increase as compared to Budget Estimates 2024-25.

EMPOWERMENT OF PERSONS WITH DISABILITY**PART-I**

This classification shows the expenditures relating to the:
(17) SPECIAL EDUCATION

PART-II

An amount of Rs.4,412. million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
S400	SECRETARIAT / POLICY / CURRICULUM			
	OTHERS			
	SPECIAL EDUCATION			
	SPECIAL EDUCATION (Capital)	2,568.131	2,253.174	3,719.985
	(Revenue)	337.852	76.131	692.015
	Total	2,905.983	2,329.305	4,412.000

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been increase as compared to Budget Estimates 2024-25.

POPULATION WELFARE**PART-I**

This classification shows the expenditures relating to the:
(17) POPULATION WELFARE DEPARTMENT

PART-II

An amount of Rs.318. million has been included in the Budget Estimates 2025-26 for On-going & New Schemes.

PART-III

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

(Rupees in million)			
Development Expenditure FUNCTIONAL Classification	Budget Estimates 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
S430 POPULATION WELFARE MEASURES			
POPULATION WELFARE DEPARTMENT			
POPULATION WELFARE DEPARTMENT (Capital)	148.996	148.996	82.372
(Revenue)	292.972	188.399	235.628
Total	441.968	337.395	318.000

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been decrease as compared to Budget Estimates 2024-25.

WOMEN DEVELOPMENT**PART-I**

This classification shows the expenditures relating to the:
(17) WOMEN DEVELOPMENT DEPARTMENT

PART-II

An amount of Rs.270. million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
S450	SHELTER FOR THE HOMELESS (DARUL-AMAN)			
WOMEN DEVELOPMENT DEPARTMENT				
	WOMEN DEVELOPMENT DEPARTMENT (Capital)	42.874	42.874	41.195
	(Revenue)	160.746	11.383	228.805
	Total	203.620	54.257	270.000

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been increase as compared to Budget Estimates 2024-25.

REHABILITATION**PART-I**

This classification shows the expenditures relating to the:

PART-II

An amount of Rs.637. million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
S330	RELIEF MEASURES ADMINISTRATION			
REHABILITATION DEPARTMENT				
	REHABILITATION DEPARTMENT (Capital)	230.102	230.102	396.000
	(Revenue)	223.500	223.500	241.000
	Total	453.602	453.602	637.000

Revised Estimates 2024-25:- For Fiscal Year 2024-25, the Revised Estimates has been same as compared to Budget Estimates 2024-25.

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been increase as compared to Budget Estimates 2024-25.

SOCIAL WELFARE**PART-I**

This classification shows the expenditures relating to the:

PART-II

An amount of Rs.916. million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26	
S410 SOCIAL WELFARE MEASURES AND GRANTS				
SOCIAL WELFARE DEPARTMENT				
SOCIAL WELFARE DEPARTMENT (Capital)	506.022	342.300	569.169	
(Revenue)	296.023	39.872	346.831	
Total	802.045	382.172	916.000	

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been increase as compared to Budget Estimates 2024-25.

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

This classification shows the expenditures relating to the:

PART-II

An amount of Rs.627. million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26	
S350 AUQAF, RELIGIOUS AFFAIRS ZAKAT & USHR DEPARTMENT				
AUQAF, RELIGIOUS AFFAIRS ZAKAT & USHR DEPARTMENT				
AUQAF, RELIGIOUS AFFAIRS ZAKAT & USHR DEPARTMENT (Capital)	870.892	908.099	627.000	
(Revenue)	0.000	0.000		
Total	870.892	908.099	627.000	

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been decrease as compared to Budget Estimates 2024-25.

FEDERAL GRANTS

PART-I

This classification shows the expenditures relating to the:

PART-II

An amount of Rs. 76,582.058 million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
S310	MISCELLANEOUS			
	MISCELLANEOUS			
	(Capital)	76,971.911	73,329.000	76,528.058
	(Revenue)	0.000	0.000	
	Total	76,971.911	73,329.000	76,528.058

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been decrease as compared to Budget Estimates 2024-25.

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 2025-26 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		2024-25	2024-25	2025-26
S310	MISCELLANEOUS			
	MISCELLANEOUS (Capital)	55,000.000	55,000.000	55,000.000
	(Revenue)	0.000	0.000	
	Total	55,000.000	55,000.000	55,000.000

Revised Estimates 2024-25:- For Fiscal Year 2024-25, the Revised Estimates has been same as compared to Budget Estimates 2024-25.

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been same as compared to Budget Estimates 2024-25.

HUMAN RIGHTS**PART-I**

This classification shows the expenditures relating to the:

PART-II

An amount of Rs.124. million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
S310	MISCELLANEOUS			
	HUMAN RIGHTS (Capital)	0.000	0.000	45.000
	(Revenue)	107.285	14.635	79.000
	Total	107.285	14.635	124.000

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been increase as compared to Budget Estimates 2024-25.

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 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
S310 MISCELLANEOUS			
REHB: RECONST.FLOOD DAMAGED INFRA (Revenue)	12,000.000 0.000	0.000 0.000	12,000.000
Total	12,000.000	0.000	12,000.000

Revised Estimates 2024-25:- For Fiscal Year 2024-25, the Revised Estimates has been zero as compared to Budget Estimates 2024-25.

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been same as compared to Budget Estimates 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 2025-26 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	2024-25	2024-25	2025-26	
S310	MISCELLANEOUS			
REHB: RECONST.FLOOD DAMAGED INFRA	500.000	0.000	500.000	
(Revenue)	0.000	0.000		
Total	500.000	0.000	500.000	

Revised Estimates 2024-25:- For Fiscal Year 2024-25, the Revised Estimates has been zero as compared to Budget Estimates 2024-25.

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been same as compared to Budget Estimates 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 2025-26 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	2024-25	2024-25	2025-26	
S310	MISCELLANEOUS			
	REHB: RECONST.FLOOD DAMAGED INFRA	25,000.000	0.000	
	(Revenue)	0.000	0.000	25,000.000
	Total	25,000.000	0.000	25,000.000

Revised Estimates 2024-25:- For Fiscal Year 2024-25, the Revised Estimates has been zero as compared to Budget Estimates 2024-25.

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been same as compared to Budget Estimates 2024-25.

ALLOCATION FOR COST IMPACT**PART-I**

This classification shows the expenditures relating to the:

PART-II

An amount of Rs.15,000. million has been included in the Budget Estimates 2025-26 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 2024-25	Revised Estimates 2024-25	Budget Estimates 2025-26
S310	MISCELLANEOUS			
	REHB: RECONST.FLOOD DAMAGED INFRA (Revenue)	80,000.000 0.000	33,401.007 0.000	15,000.000
	Total	80,000.000	33,401.007	15,000.000

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

Budget Estimates 2025-26:- For Fiscal Year 2025-26, the Budget Estimates has been decrease as compared to Budget Estimates 2024-25.

ALLOCATION FOR SUSTAIBABLE DEVELOPMENT GOALS (SDGs)**PART-I**

This classification shows the expenditures relating to the:

PART-II

An amount of Rs.45,000. million has been included in the Budget Estimates 2025-26 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		2024-25	2024-25	2025-26
S310	MISCELLANEOUS			
	ALL: FOR SUSTAINBLE DEV: GOAL (SDGs)	0.000	0.000	45,000.000
	(Revenue)	0.000	0.000	
	Total	0.000	0.000	45,000.000

Budget Estimates 2025-26:- New Demand For Fiscal Year 2025-26.

ALLOCATION FOR DIV: HQ CITIES**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 2025-26 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		2024-25	2024-25	2025-26
S310	MISCELLANEOUS			
	ALL: FOR DIV: HQ CITIES	0.000	0.000	7,500.000
	(Revenue)	0.000	0.000	
	Total	0.000	0.000	7,500.000

Budget Estimates 2025-26:- New Demand For Fiscal Year 2025-26.

