

Volume I



# BUDGET 2025-26

## Annual Budget Statement

2025-26

Finance Department  
Government of Sindh

# **BUDGET 2025-26**



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

**GOVERNMENT OF SINDH  
FINANCE DEPARTMENT**

## **Preface**

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

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

**FAYAZ AHMED JATOI  
Secretary to Government of Sindh**

**Finance Department  
Karachi, 13<sup>th</sup> June, 2025**

**ANNUAL BUDGET STATEMENT  
GOVERNMENT OF SINDH  
FOR THE YEAR  
2025-26**

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## ESTIMATES OF RECEIPTS

(Rs. in million)

<b>Head of Account</b>	<b>Accounts 2023-24</b>	<b>Budget Estimate 2024-25</b>	<b>Revised Estimate 2024-25</b>	<b>Budget Estimate 2025-26</b>
<b>TOTAL PROVINCIAL CONSOLIDATED FUND (REV.+CAPITAL)(A+B+C)</b>	<b><u>2,170,165.317</u></b>	<b><u>3,393,366.641</u></b>	<b><u>3,195,557.257</u></b>	<b><u>3,656,703.050</u></b>
<b>TOTAL GENERAL REVENUE RECEIPTS - A</b>	<b>1,789,071.157</b>	<b>2,562,718.877</b>	<b>2,414,962.365</b>	<b>2,824,191.622</b>
Federal Transfers & Straight Transfers (Excl. 0.66% Grant)	1,316,521.090	1,853,831.488	1,752,473.925	2,043,761.601
Provincial Tax Receipts	361,439.968	618,966.000	567,385.500	676,060.000
Provincial Non-Tax Revenue	74,040.387	42,944.000	51,469.319	52,555.892
Other Grants from the Federal Government	37,069.713	46,977.389	43,633.621	51,814.129
<b>Development Grants(including Other Grants)</b>	<b>9,002.910</b>	<b>76,971.911</b>	<b>79,735.000</b>	<b>76,582.058</b>
<b>Foreign Grants - Non Development Grants</b>	<b>3,332.038</b>	<b>5,951.000</b>	<b>5,951.000</b>	<b>10,838.940</b>
<b>Total General Capital Receipts (Account-I)- B</b>	<b><u>199,963.897</u></b>	<b><u>355,620.853</u></b>	<b><u>302,804.892</u></b>	<b><u>399,929.430</u></b>
General Capital Receipts	86.341	21,620.129	6,634.929	33,184.821
Foreign Projects Assistance	199,877.556	334,000.724	296,169.963	366,744.609
<b>Total State Trading Schemes Receipts (A/C-II)- C</b>	<b><u>168,795.315</u></b>	<b><u>392,104.000</u></b>	<b><u>392,104.000</u></b>	<b><u>345,161.000</u></b>

## ESTIMATES OF RECEIPTS

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		(Rs. in million)			
Head of Account		Accounts 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
<b>SUMMARY</b>					
<b><u>FEDERAL TRANSFERS</u></b>					
<b>B</b>	<b>TAX REVENUE</b>				
<b>B01</b>	<b>Direct Taxes</b>	<b>574,123.699</b>	<b>739,458.204</b>	<b>789,420.695</b>	<b>935,218.197</b>
	B011 Tax on Income	572,094.658	737,291.314	787,412.911	932,839.626
	B017 Capital Value Tax	2,029.041	2,166.890	2,007.784	2,378.571
<b>B02</b>	<b>Indirect Taxes</b>	<b>644,868.207</b>	<b>1,015,008.433</b>	<b>839,314.510</b>	<b>998,647.006</b>
	B020 Customs	148,604.649	206,188.103	178,378.165	215,246.570
	B023 Sales Tax	416,562.445	672,237.424	549,434.422	655,475.083
	B024 Federal Excise	75,600.987	129,532.786	105,805.183	121,388.753
	B02503 Net Proceeds on Excise Duty on Natural Gas Assigned to Provinces	4,100.126	7,050.120	5,696.740	6,536.600
<b>Total Federal Tax Receipts</b>		<b>1,218,991.906</b>	<b>1,754,466.637</b>	<b>1,628,735.205</b>	<b>1,933,865.203</b>

## ESTIMATES OF RECEIPTS

[ 3 ]

(Rs. in million)

Head of Account	Accounts 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
<b>SUMMARY</b>				
<b><u>PROVINCIAL RECEIPTS</u></b>				
<b>B TAX REVENUE</b>				
<b>B01 Direct Taxes</b>	<b>2,842.332</b>	<b>11,297.000</b>	<b>7,600.500</b>	<b>10,000.000</b>
B011 Tax on Income (Agriculture)	1,354.318	6,000.000	4,000.000	8,000.000
B013 Property Tax	334.598	1,400.000	600.000	1,400.000
B014 Land Revenue	275.024	1,300.000	500.000	600.000
B016 Tax on Profession, Trades and Callings	877.624	2,597.000	2,500.000	0.000
B017 Capital Value Tax on Immoveable Property	0.767	0.000	0.500	0.000
<b>B02 Indirect Taxes</b>	<b>257,857.540</b>	<b>432,307.000</b>	<b>386,200.000</b>	<b>461,410.000</b>
B023 Sales Tax (General Sales Tax Provincial)	222,735.768	350,000.000	320,000.000	380,000.000
B026 Provincial Excise	7,004.212	13,923.000	10,000.000	15,000.000
B027 Stamps Duty	17,108.239	52,000.000	36,000.000	46,000.000
B028 Motor Vehicles	11,009.321	16,384.000	20,200.000	20,410.000
<b>B03 Other Indirect Taxes</b>	<b>100,740.096</b>	<b>175,362.000</b>	<b>173,585.000</b>	<b>204,650.000</b>
Entertainment Tax	95.307	150.000	150.000	0.000
Electricity	558.139	4,000.000	2,500.000	4,000.000
Sindh Development Maintenance of Infra-Structure	99,938.501	170,185.000	170,185.000	200,000.000
Other, all types	20.647	650.000	400.000	650.000
Cotton Fees	127.502	377.000	350.000	0.000
<b>Total Provincial Tax Receipts</b>	<b>361,439.968</b>	<b>618,966.000</b>	<b>567,385.500</b>	<b>676,060.000</b>

## ESTIMATES OF TAX RECEIPTS

(Rs. in million)

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Head of Account		Accounts 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26	
<b>DETAILS</b>						
<b>FEDERAL TRANSFERS</b>						
<b>B</b>	<b><u>TAX RECEIPTS</u></b>					
<b>B01</b>	<b>Direct Taxes (on Income and Wealth)</b>					
<b>B011</b>	<b>Taxes on Income</b>					
<b>B01108</b>	Share of net Proceeds assigned to Provinces	572,094.658	737,291.314	787,412.911	932,839.626	
<b>B011</b>	<b>Total Taxes on Income</b>	<b>572,094.658</b>	<b>737,291.314</b>	<b>787,412.911</b>	<b>932,839.626</b>	
<b>B017</b>	<b>B01709</b>	<b>Capital Value Tax</b>	2,029.041	2,166.890	2,007.784	2,378.571
<b>B02</b>	<b>In-direct Taxes</b>					
<b>B020</b>	<b>Customs</b>	148,604.649	206,188.103	178,378.165	215,246.570	
<b>B023</b>	<b>Sales Tax</b>	416,562.445	672,237.424	549,434.422	655,475.083	
<b>B023</b>	<b>Total Sales Tax</b>	<b>416,562.445</b>	<b>672,237.424</b>	<b>549,434.422</b>	<b>655,475.083</b>	
<b>B024</b>	<b>Federal Excise</b>	75,600.987	129,532.786	105,805.183	121,388.753	
<b>B025</b>	<b>Federal Excise on Natural Gas</b>					
<b>B02503</b>	Net Proceeds on Excise Duty on Natural Gas Assigned to Provinces	4,100.126	7,050.120	5,696.740	6,536.600	
<b>B025</b>	<b>Total Federal Excise on Natural Gas</b>	<b>4,100.126</b>	<b>7,050.120</b>	<b>5,696.740</b>	<b>6,536.600</b>	
	<b>Total Revenue Assignment</b>	<b>1,218,991.906</b>	<b>1,754,466.637</b>	<b>1,628,735.205</b>	<b>1,933,865.203</b>	
<b>C</b>	<b><u>NON-TAX RECEIPTS</u></b>					
<b>C03</b>	<b>Miscellaneous Receipts</b>					
<b>C036</b>	<b>Grants</b>					
<b>C03604</b>	Other Grants from Federal Government - Non-Development Grants (0.66% shortfall of 2.5% OZT Grant)	37,069.713	46,977.389	43,633.621	51,814.129	
	<b>Total Non-Development Grant</b>	<b>37,069.713</b>	<b>46,977.389</b>	<b>43,633.621</b>	<b>51,814.129</b>	
<b>C03904</b>	Net Proceeds from Development Surcharge on Gas Assignee to Provinces	21,848.705	17,389.811	36,260.000	22,417.678	
<b>C03907</b>	Net Proceeds of Royalty on Crude Oil Assigned to Provinces	23,649.317	20,751.500	21,274.820	21,274.820	
<b>C03908</b>	Net Proceeds of Royalty on Natural Gas etc. Transferred to Provinces	52,031.162	61,223.540	66,203.900	66,203.900	
	<b>Total Development Surcharge and Royalties</b>	<b>97,529.184</b>	<b>99,364.851</b>	<b>123,738.720</b>	<b>109,896.398</b>	
	<b>Total Federal Transfers (excl. Development Grant)</b>	<b>1,353,590.803</b>	<b>1,900,808.877</b>	<b>1,796,107.546</b>	<b>2,095,575.730</b>	
<b>C03603</b>	Other Grants from Federal Govt.- Dev. Grants	9,002.910	76,971.911	79,735.000	76,582.058	
	<b>Total Development Grants</b>	<b>9,002.910</b>	<b>76,971.911</b>	<b>79,735.000</b>	<b>76,582.058</b>	
	<b>Total Federal Transfers</b>	<b>1,362,593.713</b>	<b>1,977,780.788</b>	<b>1,875,842.546</b>	<b>2,172,157.788</b>	

## ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
<b>DETAILS</b>					
<b>PROVINCIAL RECEIPTS</b>					
<b>B TAX RECEIPTS</b>					
<b>B01</b>	<b>Direct Taxes (on Income and Wealth)</b>				
<b>B011</b>	<b>Taxes on Income</b>				
<b>B01176</b>	<b>Tax on Agricultural Income in Sindh</b>	1,354.318	6,000.000	4,000.000	8,000.000
<b>B01184</b>	<b>Recoveries of Overpayments</b>				
<b>B01189</b>	<b>Deduct- Refunds/Rebate</b>				
<b>B011</b>	<b>Total Taxes on Income</b>	<b>1,354.318</b>	<b>6,000.000</b>	<b>4,000.000</b>	<b>8,000.000</b>
<b>B013</b>	<b>Property Tax</b>				
<b>B01301</b>	<b>Ordinary Collection</b>	0.906			
<b>B01302</b>	<b>Share of net proceeds assigned to districts</b>	0.000			
<b>B01311</b>	<b>Fees for Registering Documents</b>	318.526	1,270.858	544.651	1,270.858
<b>B01312</b>	<b>Copying Registered Documents</b>	0.384	43.132	18.487	43.132
<b>B01320</b>	<b>Others</b>	14.781	86.010	36.862	86.010
<b>B013</b>	<b>Total Property Tax</b>	<b>334.598</b>	<b>1,400.000</b>	<b>600.000</b>	<b>1,400.000</b>
<b>B014</b>	<b>Other Receipts from Land (Land Revenue)</b>				
<b>B01401</b>	<b>Ordinary Collection</b>	118.843	500.697	192.588	184.292
<b>B01402</b>	<b>Development Cess</b>	1.384	2.874	1.106	2.874
<b>B01403</b>	<b>Malkana</b>	0.242	751.563	289.052	390.112
<b>B01407</b>	<b>Rent of Agricultural and for a single year or harvest or for a fixed number of years</b>	0.265			
<b>B01411</b>	<b>Recovery on account of Survey &amp; Settlement Charges</b>	19.853	2.471	0.949	2.471
<b>B01417</b>	<b>Mutation Fee</b>	53.877	39.521	15.201	17.377
<b>B01421</b>	<b>Recoveries of Overpayments</b>	0.000	1.436	0.552	1.436
<b>B01425</b>	<b>Land revenue- Others</b>	80.560	1.438	0.552	1.438
<b>B014</b>	<b>Total Land Revenue</b>	<b>275.024</b>	<b>1,300.000</b>	<b>500.000</b>	<b>600.000</b>
<b>B016</b>	<b>Tax on Profession, Trade and Callings</b>	877.624	2,597.000	2,500.000	
<b>B017</b>	<b>Capital Value Tax</b>	0.767		0.500	
<b>B01</b>	<b>Total Direct Taxes (on Income and Wealth)</b>	<b>2,842.332</b>	<b>11,297.000</b>	<b>7,600.500</b>	<b>10,000.000</b>
<b>B02</b>	<b>In-direct Taxes</b>				
<b>B023</b>	<b>Sindh Sales Tax on Services</b>	222,735.768	350,000.000	320,000.000	380,000.000
<b>B026</b>	<b>Provincial Excise</b>				
<b>B02601</b>	<b>Malt Liquors-Duty on Beer Manufactured in Pakistan</b>	490.028	3,223.903	2,315.540	3,473.283

## ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26	
<b>DETAILS</b>					
<b>PROVINCIAL RECEIPTS</b>					
<b>B TAX RECEIPTS</b>					
B02602	Foreign Liquors-Duty on Spirits Manufactured in Pakistan and Classed as Foreign Spirits.	5,667.351	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.	609.577	1,361.125	977.608	1,466.415
B02611	License Fee for Commercial Spirits	4.927	301.843	216.792	325.192
B02612	License Fee for Denatured Spirits	3.596	233.268	167.540	251.311
B02613	Permit Fee for Denatured Spirits	157.325	287.575	206.545	309.819
B02620	Medicinal and Toilet Preparations	6.134	418.030	300.243	450.366
B02621	Duty on spirit used in the Manufacture of Medicine and on Rectified Spirits and Absolute Alcohol used for Medicine Purposes.	5.196	280.684	201.594	302.398
B02622	Receipts from Distilleries	0.220	1,234.081	886.360	1,329.543
B02623	Collection of Payments for Services Rendered	44.872	115.313	82.821	124.233
B02625	Fines, confiscation and Miscellaneous	0.830	285.558	205.095	307.647
B02628	Others	14.158	926.268	665.278	997.919
<b>B026</b>	<b>Total Provincial Excise</b>	<b>7,004.212</b>	<b>13,923.000</b>	<b>10,000.000</b>	<b>15,000.000</b>
B027	Stamp Duty				
B02701	Sale of Stamps	13,783.462	12,254.469	8,483.858	9,254.469
B02702	Stamps Duties on bills of exchange cheques and other commercial documents	242.544	9,687.444	6,706.692	7,687.444
B02703	Receipts on account of Stamp Duties levied under Supplementary Tax Ordinance,1957	3.890	1,131.240	783.167	1,131.240
B02704	Sale of Other Non-Judicial and General Stamps	603.735	6,127.219	4,241.921	6,127.219
B02705	Duty recovered under Rules 10 and 11 of Pakistan Stamp Rules,1925	0.000	574.908	398.012	574.908
B02706	Duty documents voluntarily brought for adjustment	0.015	1,042.431	721.683	1,042.431
B02707	Duty on Other Immersing Documents	6.209	8,169.628	5,655.898	8,169.628
B02708	Fines and Penalties	1,839.513	4,528.017	3,134.781	4,528.017
B02709	Consular Fees	0.000	30.608	21.190	30.608
B02710	On Transfer of Property Rights	0.030	32.213	22.298	32.213
B02711	On declaration of Newspapers/Periodicals/Printing Press	0.057	13.668	9.463	13.668
B02713	Duty levied on Documents unstamped or insufficiently stamped document under Section 35, 40 and 48 of Act, 1899	0.000	1,364.192	944.441	1,364.192
B02714	Recoveries from Government Department for stamps supplied	0.669	281.249	194.711	281.249
B02717	duty on Bills of Entry	220.917	1,375.957	952.586	375.957
B02718	Duty on Letter of Credit	0.000	1,008.564	698.237	1,008.564
B02730	Others	99.705	1,895.150	1,312.027	1,895.150
B02731	Sale of Stamps	0.019	466.637	323.058	466.637

## ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
<b>DETAILS</b>					
<b>PROVINCIAL RECEIPTS</b>					
<b>B</b>	<b>TAX RECEIPTS</b>				
B02732	Court Fees	303.181	1,608.444	1,113.540	1,608.444
B02734	Court Fees Realized in Stamps	1.465	324.017	224.321	324.017
B02735	Fines and Penalties				
B02736	Recoveries from Govt. Deptt. For Stamps Supplied	2.804	71.029	49.174	71.029
B02770	Others	0.024	12.916	8.942	12.916
<b>B027</b>	<b>Total Stamp Duties</b>	<b>17,108.239</b>	<b>52,000.000</b>	<b>36,000.000</b>	<b>46,000.000</b>
<b>B028</b>	<b>Motor Vehicles</b>				
B02801	Fee for Registrations	99.102	7,233.631	9,352.355	9,352.355
B02802	Fee for Miscellaneous Receipts	264.968	981.955	839.973	839.973
B02803	Receipt under Provincial Motor Vehicle Taxation Act	10,251.707	6,358.713	8,462.142	8,462.142
B02805	Tax on Luxury Vehicles levied under Finance Act, 1997	26.318	1,388.016	1,330.900	1,330.900
B02806	Taxes on Vehicles other than under Motor Vehicles Act	197.301	11.685	14.630	14.630
B02811	Other Receipts on Account of Motor Vehicles Fitness Certificate	54.950	174.482	85.116	170.228
B02812	Other Receipts on Account of Vehicles Route Permit Fee	114.975	235.518	114.884	239.772
<b>B028</b>	<b>Total Motor Vehicles</b>	<b>11,009.321</b>	<b>16,384.000</b>	<b>20,200.000</b>	<b>20,410.000</b>
<b>B030</b>	<b>Other Indirect Taxes</b>				
B03001	Entertainment Tax	95.307	150.000	150.000	
B03027	Caol Development Cess			0.000	0.000
B03079	Other Fees all types	20.647	650.000	400.000	650.000
B03031	Fee Payable under Electricity Rules	72.079	262.079	163.797	262.079
B03032	Fee paid under Cinematography Act/Electricity	0.000	0.008	0.005	0.008
B03033	Fee Payable for Grant of Certificate	2.364	1.760	1.101	1.760
B03034	Electricity duty received from WAPDA	437.095	3,687.758	2,304.851	3,687.758
B03035	Miscellaneous Receipts	46.601	48.395	30.246	48.395
B03055	Cotton Fees	127.502	377.000	350.000	
B03078	Sindh Development Maintenance of Infra-Structure	99,938.501	170,185.000	170,185.000	200,000.000
<b>B030</b>	<b>Total Other Indirect Taxes</b>	<b>100,740.096</b>	<b>175,362.000</b>	<b>173,585.000</b>	<b>204,650.000</b>
<b>B02</b>	<b>Total Indirect Taxes</b>	<b>135,861.868</b>	<b>257,669.000</b>	<b>239,785.000</b>	<b>286,060.000</b>
<b>B</b>	<b>Total Provincial Tax Revenue</b>	<b>361,439.968</b>	<b>618,966.000</b>	<b>567,385.500</b>	<b>676,060.000</b>

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
<b>DETAILS</b>					
<b>C</b>	<b>NON-TAX RECEIPTS</b>				
<b>C01</b>	<b>Income from Property and Enterprise</b>				
<b>C013</b>	Interest on Loans to District Government/TMAs	0.087	502.319	502.319	549.892
<b>C016</b>	Interest on Loans and Advance to Govt. Servants.	0.215	7.681		
<b>C013</b>	<b>Total Interest on Domestic Loans</b>	<b>0.302</b>	<b>510.000</b>	<b>502.319</b>	<b>549.892</b>
<b>C019</b>	<b>Dividends</b>				
<b>C01901</b>	Dividends from Government Investments (Financial Institutions)	0.004	175.000	75.000	80.000
<b>C01902</b>	Dividends from Government Investments (Non-Financial Institutions)				
<b>C01903</b>	Others				
<b>C019</b>	<b>Total Dividends</b>	<b>0.004</b>	<b>175.000</b>	<b>75.000</b>	<b>80.000</b>
<b>C01</b>	<b>Total Income from Property and Enterprises</b>	<b>0.306</b>	<b>685.000</b>	<b>577.319</b>	<b>629.892</b>
<b>C02</b>	<b>Receipts from Civil Administration and Other Function</b>				
<b>C021</b>	<b>General Administration Receipts- Organs of State</b>				
<b>C021</b>	General Administration Receipts- Organisations of State	74.705	350.000	220.000	350.000
<b>C022</b>	<b>General Administration Receipts- Fiscal Administration</b>				
<b>C02200</b>	Receipts of Fiscal Administration- Audit	94.686	65.000	65.000	65.000
<b>C02241</b>	Contribution of Pension and Gratuities	499.774	530.726	583.816	700.576
<b>C02243</b>	Others	126.210	2,299.819	1,806.652	2,167.985
<b>C02244</b>	Fiscal Administration- Receipts in Aid of Superannuation- Share of Pension Liability Recovered from Local Bodies for Provincialized College/Schools	10.205		702.627	843.153
<b>C02245</b>	Fiscal Administration-Receipts-in-Aid of Superannu	217.514	732.548	1,525.818	1,830.981
<b>C02246</b>	Fiscal Admn- Receipts- In- Aid of Superannuation Ccontribution	2,578.322	2,138.909	381.087	457.305
<b>C02248</b>	Recoveries of overpayment of Pension	726.358	297.998	0.000	0.000
	<b>Total Receipts in Aid of Superannuation</b>	<b>4,158.383</b>	<b>6,000.000</b>	<b>5,000.000</b>	<b>6,000.000</b>
<b>C02306</b>	Receipts under the Weights and Measures and Trade Employees Act	348.472	615.000	615.000	615.000
<b>C02470</b>	Statistics - Others	0.174	5.000	4.565	5.000
<b>C021</b>	<b>Total Receipts from Civil Administration and Other Function</b>	<b>4,676.420</b>	<b>7,035.000</b>	<b>5,904.565</b>	<b>7,035.000</b>
<b>C026</b>	<b>Law and Order Receipts</b>				
<b>C02601</b>	Sale Proceeds of Unclaimed and Escheated Property	2.646	9.076	4.538	9.076
<b>C02602</b>	Court Fees realized in Cash	39.055	2.680	1.340	2.680
<b>C02603</b>	General Fees, Realized in Cash	0.000	273.003	114.067	228.133
<b>C02604</b>	General Fees, Fines & Forfeitures	89.400	81.157	53.728	107.455
<b>C02609</b>	Receipts of the Official Record Room	1.286	10.497	5.249	10.497
<b>C02610</b>	Recoveries of Overpayments	7.586	6.480	2.528	5.055
<b>C02612</b>	Collection of the Payments of Service Rendered	0.000	0.565	0.555	1.110
<b>C02613</b>	Others	6.920	16.542	17.997	35.994
<b>C02600</b>	<b>Total Justice</b>	<b>146.893</b>	<b>400.000</b>	<b>200.000</b>	<b>400.000</b>

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
<b>DETAILS</b>					
<b>C</b>	<b>NON-TAX RECEIPTS</b>				
C02604	General fees fines and forfeitures				
C02610	Recoveries of Overpayments				
C02631	Police Supplied to Railway				
C02632	Police Supplied to Federal Government	415.207	486.520	306.416	358.943
C02633	Police Supplied to Municipalities, Cantonments.				
C02634	Police Supplied to Public Departments, Private Companies and Persons	308.014	492.677	404.364	473.685
C02635	Receipts Realized under the Arms Act	0.000	700.000	700.000	700.000
C02636	Fees, Fines and Forfeitures	492.991	156.118	110.965	129.987
C02637	Motor Driving License	5.050	687.500	809.105	947.809
C02638	Traffic Fines	612.565	1,250.000	1,471.099	1,723.287
C02639	Police Land Receipts	1,159.868	61.261	41.230	48.297
C02640	Recoveries of Overpayments	0.002	93.386	48.788	57.153
C02641	Collection of Payments for Services Rendered.	14.773	0.232	1.461	1.711
C02642	Others	1.263	266.160	302.268	354.086
C02647	Fees Fines and Forfeitures	440.501	5.918	2.728	3.196
C02648	Recoveries of Overpayments	0.011	0.228	1.576	1.846
C02658	Income from Hired Convicts				
	<b>Total Police Department Receipts</b>	<b>3,450.245</b>	<b>4,200.000</b>	<b>4,200.000</b>	<b>4,800.000</b>
	<b>Jails</b>				
C02604	General fees fines and forfeitures				
C02656	Sale proceeds of articles manufactured in Jails		23.779	24.516	24.516
C02659	Recoveries of Over Payments.	0.612	11.494	10.960	10.960
C02661	Others.	2.348	14.727	14.524	14.524
	<b>Total Jails</b>	<b>2.960</b>	<b>50.000</b>	<b>50.000</b>	<b>50.000</b>
C02665	Civil Defense	0.002	0.000	0.000	0.000
<b>C026</b>	<b>Total Law and Order Receipts</b>	<b>3,600.100</b>	<b>4,650.000</b>	<b>4,450.000</b>	<b>5,250.000</b>
<b>C027</b>	<b>Community Services Receipts</b>				
C02701	Building Rent	297.835	44.330	30.088	46.501
C02702	Receipts from Workshops	0.032	21.433	14.547	22.482
C02704	Recoveries of Over Payments	40.285	67.733	45.973	71.050
C02706	Others	34.424	225.005	135.756	209.803
	<b>Total Works-Buildings</b>	<b>372.576</b>	<b>358.501</b>	<b>226.364</b>	<b>349.836</b>
	<b>Works- Communication</b>				
C02711	Building Rent	0.640	3.060	2.077	3.210
C02712	Tolls on Roads and Bridges	0.000	115.928	71.429	110.391
C02714	Recoveries of Over Payments	0.010	14.366	9.753	15.070
C02716	Others	145.480	335.502	225.008	347.741
C02717	Fee for use of Right of Way	0.000	22.643	15.369	23.752
	<b>Total Works-Communication</b>	<b>146.130</b>	<b>491.499</b>	<b>323.636</b>	<b>500.164</b>

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
<b>DETAILS</b>					
<b>C</b>	<b>NON-TAX RECEIPTS</b>				
	Public Health				
C02701	Building Rent -Works Building		8.313	8.313	8.313
C02721	Sale Proceeds of Sera and Vaccines	0.000	4.961	4.961	4.961
C02725	Collection of Payments for Services Rendered		14.636	14.636	14.636
C02726	Others	2.183	7.015	7.015	7.015
C02732	Recoveries of Over Payments	0.393	0.075	0.075	0.075
C02720	<b>Total Public Health</b>	<b>2.576</b>	<b>35.000</b>	<b>35.000</b>	<b>35.000</b>
C027	<b>Total Community Services Receipts</b>	<b>521.282</b>	<b>885.000</b>	<b>585.000</b>	<b>885.000</b>
<b>C028</b>	<b>Social Services</b>				
C02801	Fees Government University Arts Colleges	85.082	331.858	199.113	331.858
C02802	Fees Government University Professional Arts Colleges	8.047	64.813	38.877	64.813
C02803	Fees Government Secondary (Including Intermediate Classes) Schools	1.204	9.766	5.861	9.766
C02808	Receipts of Technical and Commercial Institutes	8.725	2.618	1.571	2.618
C02813	Education- General Admission Fee	11.083	191.407	114.830	191.407
C02814	Education-General Recoveries	55.217	28.697	17.208	28.697
C02815	Education-General Collection of Payments	0.407	222.790	133.731	222.790
C02818	Education Others	196.448	148.051	88.809	148.051
C02873	Others				
C028	<b>Total Education</b>	<b>366.213</b>	<b>1,000.000</b>	<b>600.000</b>	<b>1,000.000</b>
C02821	Health- Medical Colleges	0.569	24.820	24.345	24.345
C02825	Health- Sale of Outdoor Tickets	0.007	54.949	54.949	54.949
C02826	Health- Recoveries of Diet Charges	0.000	42.461	41.655	41.655
C02827	Health Room rent	0.000	36.640	36.640	36.640
C02828	Health Govt. Share fees relized by doctors	0.000	35.635	35.635	35.635
C02829	Health- Medical Schools	0.014	1.281	1.281	1.281
C02830	Health- Sale of medicine and vaccines	0.049	39.364	34.382	34.382
C02836	Health Recoveries of overpayments	7.556	6.909	6.644	6.644
C02838	Health fee for chemical examination	0.000	0.029	0.023	0.023
C02839	Health fee for medical examination	0.019	0.854	0.854	0.854
C02840	Health- Fees Realized on A/C of Registration	0.899	3.130	3.130	3.130
C02841	Health- Other Receipts	47.566	45.981	47.286	47.286
C02845	Health- Hospital Receipts	12.503	64.379	65.317	65.317
C02858	Health-Government Share of Fees realized by Doctor	186.324	145.000	145.000	145.000
C02866	Others	10.462	37.595	38.904	38.904
C02871	Health Other Receipts	112.350	60.973	63.955	63.955
C028	<b>Total Health</b>	<b>378.318</b>	<b>600.000</b>	<b>600.000</b>	<b>600.000</b>
C02905	Receipts under the West Pakistan Ordinance, 1969	6.214	9.750	17.000	24.250
C02930	Others	0.041	10.250	8.000	11.250
C02900	<b>Total Manpower Management</b>	<b>6.255</b>	<b>20.000</b>	<b>25.000</b>	<b>35.500</b>

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
<b>DETAILS</b>					
<b>C</b>	<b>NON-TAX RECEIPTS</b>				
C02951	Receipts Wild Birds & Wild Animals Protection	0.000	216.173	216.173	216.173
C02952	Recoveries of Overpayments	0.000			
C02970	Others	51.554	33.827	33.827	33.827
C29	Total Social Security and social Welfare Measures	<b>51.554</b>	<b>250.000</b>	<b>250.000</b>	<b>250.000</b>
C28	Total Social Services	<b>802.340</b>	<b>1,870.000</b>	<b>1,475.000</b>	<b>1,885.500</b>
C02	Total Receipts from Civil Administration and Other Functions	<b>9,600.142</b>	<b>14,440.000</b>	<b>12,414.565</b>	<b>15,055.500</b>
<b>C03</b>	<b>Miscellaneous Receipts</b>				
	Agriculture				
C03116	Agriculture Receipts	4.009	99.171	31.185	99.171
C03118	Receipts from Agriculture/Seed Farms	5.491	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	21.796	302.219	95.037	302.219
C03121	Receipts from Boring Operation	0.915	7.074	2.224	7.074
C03122	Receipt from Research Operation	29.712	143.931	45.267	143.931
C03123	Receipts from Plant Protection Operation	8.429	26.391	8.299	26.391
C03124	Receipts from soil conservation and op	0.000	16.474	5.180	16.474
C03126	Fee other than cotton fee under Cotton Control Ordinance	1.111	10.081	3.168	10.081
C03134	Agriculture- Recoveries of Overpayments	0.177	14.452	4.545	14.452
C03136	Agriculture Other	5.272	29.836	9.382	29.836
C03115	Total Agriculture	<b>76.914</b>	<b>795.000</b>	<b>250.000</b>	<b>795.000</b>
C031	Total Economic Services Receipts-Food and Agriculture	<b>76.914</b>	<b>795.000</b>	<b>250.000</b>	<b>795.000</b>
<b>C032</b>	<b>Economic Services Receipts- Fisheries and Animal</b>				
C03201	Ordinary Receipts	5.810	3.891	3.766	3.766
C03204	Collection of payments for service rendered	0.149	4.222	4.086	4.086
C03205	Others	5.801	9.452	9.148	9.148
C03200	Total Fisheries	<b>11.760</b>	<b>17.565</b>	<b>17.000</b>	<b>17.000</b>
	Animal Husbandry				
C03221	Veterinary College and School Fees	0.169	2.701	1.922	2.306
C03223	Receipts from Livestock Farms	9.502	27.352	22.924	27.512
C03224	Receipts from boiler farms	0.172	10.966	9.248	11.095
C03226	Receipts from transferred Agricultural Farms		13.409	11.174	13.409
C03227	Insemination Fees		1.088	0.907	1.088
C03229	Recoveries of Overpayments	0.713	0.008	0.007	0.008
C03231	Others	2.085	4.476	3.818	4.582
C03220	Total Animal Husbandry	<b>12.641</b>	<b>60.000</b>	<b>50.000</b>	<b>60.000</b>
C032	Total Economic Services Receipts-Fisheries and Animal Husbandry	<b>24.401</b>	<b>77.565</b>	<b>67.000</b>	<b>77.000</b>

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
<b>DETAILS</b>					
<b>C</b>	<b>NON-TAX RECEIPTS</b>				
<b>C033</b>	<b>Economic Services Receipts- Forest</b>				
<b>C033</b>	<b>Forest</b>				
<b>C03301</b>	Timber and other Produce removed from the Forest by Government Agencies-Timber.	0.030	1.482	1.482	1.482
<b>C03305</b>	Timber and other Produce removed from the Forest by Government Agencies, Planting Stumps, Seeds, Mazri, Palm, Grass other than Fodder etc.	3.706	13.609	13.609	13.609
<b>C03306</b>	Timber and other Produce removed from the Forest by Government Agencies Sericulture Receipts.	0.000	1.244	1.244	1.244
<b>C03307</b>	Timber and other Produce removed from the Forest by Consumers or Purchasers-Timber.	0.864	19.271	19.271	19.271
<b>C03308</b>	Timber and other Produce removed from the Forest by Consumers or Purchasers Firewood and Charcoal.	0.000	6.140	6.140	6.140
<b>C03309</b>	Timber and other Produce removed from the Forest by Consumers or Purchasers Brushwood, Chips and Stumps.		2.017	2.017	2.017
<b>C03310</b>	Timber and other Produce removed from the Forest by Consumers or Purchasers Grazing and Fodder Grass.	17.200	2.899	2.899	2.899
<b>C03312</b>	Timber and other Produce removed from the Forest by Consumers or Purchasers for Planting Stumps Seeds Mazri, Palm grass other than fodder etc.		39.883	39.883	39.883
<b>C03321</b>	Fines and Forfeitures (Except fines by Courts).	1.561	11.513	11.513	11.513
<b>C03322</b>	Compensation under Forest Act including fines by courts.	2.376	48.051	48.051	48.051
<b>C03323</b>	Lease Rent from Temporary cultivation	4.416	45.094	45.094	45.094
<b>C03325</b>	Recovery of Water Rates	0.000	0.101	0.101	0.101
<b>C03326</b>	Rent of Buildings, Shops Lands and Water Mills.	0.768	7.937	7.937	7.937
<b>C03328</b>	Recoveries of Overpayments	0.138	1.274	1.274	1.274
<b>C03329</b>	Collection of Payments for Services Rendered		5.439	5.439	5.439
<b>C03370</b>	Other Receipts	116.225	194.046	194.046	194.046
	Appeared in the forest Acc. Received from various districts sindh	0.000			
<b>C033</b>	<b>Total Economic Services Receipts- Forest</b>	<b>147.284</b>	<b>400.000</b>	<b>400.000</b>	<b>400.000</b>
<b>C034</b>	<b>Economic Services Receipts, Cooperation, Irrigation and Embankment- Drainage Works</b>				
<b>C03401</b>	Audit Fee	6.745	1.200	1.200	1.200
<b>C03406</b>	Others	0.100	8.800	8.800	8.800
	<b>Total Cooperation</b>	<b>6.845</b>	<b>10.000</b>	<b>10.000</b>	<b>10.000</b>

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
<b>DETAILS</b>					
<b>C</b>	<b>NON-TAX RECEIPTS</b>				
	Irrigation Works				
C03431	Direct Receipts on Account of Water Rates	317.910	856.309	587.110	861.107
C03432	Direct Receipts on Account of Sale of Water	0.549	134.798	83.592	122.597
C03433	Recoveries of Expenditures	8.697	11.963	8.711	12.775
	<b>Total Irrigation Works</b>	<b>327.156</b>	<b>1,003.070</b>	<b>679.413</b>	<b>996.479</b>
	Embankments and Drainage Works				
C03461	Direct Receipts on Account of Sale of Water	2.774	95.103	69.252	101.568
C03481	Others	0.000	1.827	1.335	1.953
C034	<b>Total Economic Services Receipts, Cooperation and Embankment- Drainage Works</b>	<b>336.775</b>	<b>1,110.000</b>	<b>760.000</b>	<b>1,110.000</b>
<b>C035</b>	<b>Economic Services Receipts- Others</b>				
C03506	Industrial Safety-Explosives	11.011	4.800	21.000	42.000
C03507	Receipts under Excise Duty on Minerals (Labour Welfare) Act 1967	145.664	600.000	300.000	600.000
C03511	Sale of Gazette	1.317	10.000	2.276	2.276
C03512	Sale of Other Government Publications	0.134	1.000	0.245	0.245
C03515	Sale of Forms and Registers	4.940	96.000	25.137	25.137
C03516	Sale of Service Books	0.138	7.100	2.106	2.106
C03517	Sale of Forms and Registers to Union Councils	0.008	7.100	0.725	0.725
C03519	Press Receipts	0.000	13.000	0.874	0.874
C03520	Printing Charges for Work done for Provincial Government Departments	25.497	100.400	17.650	17.650
C03523	Others	5.634	35.400	20.987	20.987
C03510	<b>Total Printing</b>	<b>37.668</b>	<b>270.000</b>	<b>70.000</b>	<b>70.000</b>
C03525	Stationery				
C03526	Stationery Receipts	31.326	30.000	30.000	30.000
C03541	Industries Receipts	1.308	7.733	33.830	67.660
C03543	Store Purchases	0.000	0.330	1.445	2.890
C03544	Fees of Inspection of Boilers	7.730	25.045	84.570	169.140
C03545	Fees Under Partnership Act 1932	1.827	1.080	4.725	9.450
C03546	Recoveries of Overpayments	6.472	1.012	4.430	8.860
C03540	<b>Total Industries</b>	<b>17.337</b>	<b>35.200</b>	<b>129.000</b>	<b>258.000</b>
C035	<b>Total Economic Services Receipts- Others</b>	<b>243.006</b>	<b>940.000</b>	<b>550.000</b>	<b>1,000.000</b>
	<b>Total Economic Services Receipts</b>	<b>828.378</b>	<b>3,322.565</b>	<b>2,027.000</b>	<b>3,382.000</b>
<b>C036</b>	<b>Grants</b>				
C03601	Foreign Grants- Development Grants from Foreign Governments				
C03602	Foreign Grants- Non- Development Grants from Foreign Governments	3,332.038	5,951.000	5,951.000	10,838.940
C036	<b>Total Foreign Grants</b>	<b>3,332.038</b>	<b>5,951.000</b>	<b>5,951.000</b>	<b>10,838.940</b>

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
<b>DETAILS</b>				
<b>C NON-TAX RECEIPTS</b>				
C037	Extraordinary Receipts			
C03701	Sale of Land	1,163.179	7,994.386	9,992.971
C03702	Sale of Land-Town Sites and Colonies	0.895	4.232	5.294
C03703	Sale of land sale of under developed agriculture land by auction or private treaty in colonies			6.348
C03706	Sale of Other Government Assets	23.428		
C03707	Other Receipts-Fees, Fines and Forfeitures	41,272.285	1.382	1.735
C03710	Sale of Government Assets by PPB/PRC	8.010		2.073
C03711	Sale of Tractor			
C03721	Sale Proceeds & Rent of Urban evacuee Property and Rent Mortgage Money of Agricultural Lands	1.162		
C037	<b>Total Extraordinary Receipts</b>	<b>42,468.959</b>	<b>8,000.000</b>	<b>10,000.000</b>
C038	<b>Others</b>			<b>12,000.000</b>
C03801	Unclaimed Deposits	1,056.687	28.572	28.572
C03802	Sale of Stores and Materials	1.414		46.430
C03803	Sale of land sale of under developed agriculture land by auction or private treaty in colonies	0.000		
C03804	Contributions	0.000		
C03805	Rent rates and taxes	69.897	142.857	142.857
C03806	Citizenship Nationalization Passport & Copyright Rationalizations under the Monopolies & Restrictive Trade Practices Ordinance	26.816	72.000	72.000
C03807		0.000		117.000
C03808	Receipts under the Mines, Oil Fields and Minerals Development Act	8,730.888	8,000.000	18,000.000
C03811	Sugarcane Development Cess	235.767	431.435	385.435
C03814	Other receipts - sale proceeds of export	0.000		408.500
C03816	Sale of publicity material and rent of documentation films	5.578	6.857	6.857
C03818	Fee for Registration of Societies under the Registration Act.	4.928	6.857	6.857
C03819	Sale proceeds of refugee adhesive stamps			11.143
C03820	Sale proceeds of highway safety codes			
C03821	Receipts of Tourist Department	48.375	65.000	65.000
C03822	Receipts from zoological gardens	0.010		80.000
C03824	Recoveris of Overpayments	1,765.955	1,142.857	1,142.857
C03825	Collection of payments for services rendered			1,857.143
C03826	Subsidy payment by IMF under supplementary financing facility	0.002		
C03827	Remuneration paid by IMF	0.000		
C03828	Lather exports cess	0.002		
C03829	Other Receipts Fees Fines and Forfeiture	11.423	286.857	286.857
C03830	Aees for the issue of duplicate identity			466.143
C03831	Fees and subscription by petition writers and traders in Karachi compound			
C03832	License Fees for Storage of Sale of Petrolleum	0.274		
C03834	fees under the West Pakistan Ordinance 1960	0.000		
C03835	Arm license fees	0.743		
C03837	Fees for all allotment of land gardens to refugees			
C03838	fees for the screening of the films			

## ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
<b>DETAILS</b>				
<b>C</b>	<b>NON-TAX RECEIPTS</b>			
C03839	settlement fees			
C03841	Fees Fines not specified elsewhere	0.153		
C03842	Treasure trove act 1878			
C03844	Copying agent account			
C03849	Contractor penalty			
C03850	Misc. Recoveries made by NAB from defaulters	21.385	714.286	714.286
	Recoveries made by Ministry of Environment-			
C03863	Local Govt. & Rural Development from defaulters NGOs	0.001		
C03870	Others	8,068.159	5,245.714	5,245.714
C03875	5 % collection charges on Federal Tax	85.649	90.286	90.286
C03880	Water charges on extraction of water	0.018		
C03883	Production bonus deposited by exportation			
C03885	Fee payable for obtaining information and copies of public record	8.416	28.571	28.571
C03887	Fine on Hordings and High Price Sale	143.326	234.286	234.286
C0380A	Water charges on extraction of water	856.737		
C038	<b>Total Others (Misc. Receipts)</b>	<b>21,142.603</b>	<b>16,496.435</b>	<b>26,450.435</b>
C	<b>Total Non-Tax Revenue- (Provincial)</b>	<b>74,040.387</b>	<b>42,944.000</b>	<b>51,469.319</b>
C	<b>Total Non-Tax Revenue- (Foreign Transfers)</b>	<b>3,332.038</b>	<b>5,951.000</b>	<b>5,951.000</b>
C	<b>Non-Tax Receipts</b>	<b>77,372.425</b>	<b>48,895.000</b>	<b>57,420.319</b>
	<b>General Revenue Receipts (FT+PR)</b>	<b>1,801,406.105</b>	<b>2,645,641.788</b>	<b>2,500,648.365</b>
		<b>2,911,612.620</b>		

## ESTIMATES OF CAPITAL RECEIPTS

(Rs. in million)

Head of Account		Accounts 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
<b>GENERAL CAPITAL RECEIPTS</b>					
<b>E</b>	<b>CAPITAL RECEIPTS</b>				
E01	Recoveries of Investment				
<b>E02</b>	<b>Recoveries of Loan and Advances</b>				
E022	From District Government/TMAs		5,943.773	5,943.773	6,466.619
E023	From Financial Institutions				
E024	From Non-Financial Institutions	76.842	767.156	676.156	703.202
E025	From Government Servants	9.499	15.000	15.000	15.000
<b>E02</b>	<b>Total Recoveries of Loan and Advances</b>	<b>86.341</b>	<b>6,725.929</b>	<b>6,634.929</b>	<b>7,184.821</b>
<b>E03</b>	<b>Debt</b>				
E031	Permanent Debt- Domestic		14,894.200	0.000	26,000.000
E032	Floating Debt				
E033	Permanent Debt- Foreign				
<b>E03</b>	<b>Total Debt</b>	<b>0.000</b>	<b>14,894.200</b>	<b>0.000</b>	<b>26,000.000</b>
<b>E</b>	<b>Total Capital Receipts (Account No.I)</b>	<b>86.341</b>	<b>21,620.129</b>	<b>6,634.929</b>	<b>33,184.821</b>
<b>A- CAPITAL RECEIPTS</b>					
<b>E03</b>	<b>Debt (Development)</b>				
<b>E033</b>	<b>Permanent Debt- Foreign</b>				
E03301	Permanent Debt-(Foreign) Direct				
E03302	Permanent Debt-(Foreign) Received from Federal Government	199,877.556	334,000.724	296,169.963	366,744.609
<b>E033</b>	<b>Total permanent Debt- Foreign (Development)</b>	<b>199,877.556</b>	<b>334,000.724</b>	<b>296,169.963</b>	<b>366,744.609</b>
<b>E</b>	<b>Total General Capital Receipts (Current and Development)</b>	<b>199,963.897</b>	<b>355,620.853</b>	<b>302,804.892</b>	<b>399,929.430</b>
<b>STATE TRADING RECEIPTS SCHEMES (FOOD ACCOUNT-II)</b>					
<b>E</b>	<b>CAPITAL RECEIPTS</b>				
<b>E01</b>	<b>Recoveries of Investment</b>				
E01202	Provincial- Sale Proceeds of Wheat	35,872.012	136,500.000	136,500.000	140,000.000
E01203	Others- Wheat Subsidy received from A/C No.I	42,783.048	109,054.000	109,054.000	104,961.000
E01203	Others- Other Receipts		200.000	200.000	200.000
	<b>Total Recoveries of Investment</b>	<b>78,655.060</b>	<b>245,754.000</b>	<b>245,754.000</b>	<b>245,161.000</b>
<b>E03</b>	<b>Debt</b>				
<b>E032</b>	<b>Floating Debt</b>				
E03202	Cash Credit Accommodation	90,140.255	146,350.000	146,350.000	100,000.000
<b>E</b>	<b>Total State Trading Receipts Schemes (Food Account-II)</b>	<b>168,795.315</b>	<b>392,104.000</b>	<b>392,104.000</b>	<b>345,161.000</b>

**ESTIMATES OF REVENUE EXPENDITURE**

(Rs. in million)

<b>Head of Account</b>		<b>Accounts 2023-24</b>	<b>Budget Estimate 2024-25</b>	<b>Revised Estimate 2024-25</b>	<b>Budget Estimate 2025-26</b>
<b>REVENUE EXPENDITURE</b>					
01	General Public Service	470,547.071	565,136.077	596,960.916	592,688.175
02	Defence Affairs and Services	109.551	160.774	115.093	282.429
03	Public Order and Safety Affairs	162,366.789	210,937.541	197,850.078	241,762.061
04	Economic Affairs	219,113.941	315,979.300	328,068.550	377,280.284
05	Environment Protection	676.273	1,630.666	1,453.490	1,992.288
06	Housing and Community Amenities	7,794.113	13,094.250	12,437.064	12,383.469
07	Health	211,678.515	290,244.767	269,982.050	320,462.050
08	Recreational, Culture and Religion	17,259.071	20,699.792	23,003.806	22,133.573
09	Education Affairs and Services	317,373.947	465,365.810	414,140.980	553,446.261
10	Social Protection	13,789.189	29,110.220	16,913.234	19,569.410
<b>Total Revenue Expenditure</b>		<b>1,420,708.459</b>	<b>1,912,359.196</b>	<b>1,860,925.260</b>	<b>2,142,000.000</b>

## ESTIMATES OF EXPENDITURE

<b>Head of Account</b>	<b>(Rs. in million)</b>			
	<b>Accounts 2023-24</b>	<b>Budget Estimate 2024-25</b>	<b>Revised Estimate 2024-25</b>	<b>Budget Estimate 2025-26</b>
<b>TOTAL PROVINCIAL CONSOLIDATED FUND (NON-DEV/DEV)(A+B+C)</b>	<b><u>2,182,374.673</u></b>	<b><u>3,375,904.641</u></b>	<b><u>3,235,739.257</u></b>	<b><u>3,713,450.000</u></b>
<b>TOTAL CURRENT EXPENDITURE - A</b>	<b>1,544,983.131</b>	<b>2,097,198.006</b>	<b>2,098,903.557</b>	<b>2,423,673.333</b>
<b>Current Revenue Expenditure</b>	<b>1,420,708.459</b>	<b>1,912,359.196</b>	<b>1,860,925.260</b>	<b>2,142,000.000</b>
a- Provincial Government	1,317,177.151	1,752,359.196	1,698,425.260	1,977,000.000
b- Local Governments (DGs,TMAs,UAs)	103,531.308	160,000.000	162,500.000	165,000.000
<b>Current Capital Expenditure</b>	<b>124,274.672</b>	<b>184,838.810</b>	<b>237,978.297</b>	<b>281,673.333</b>
<b>Development Expenditure - B</b>	<b>466,995.086</b>	<b>959,064.635</b>	<b>817,193.700</b>	<b>1,018,326.667</b>
<b>Total State Trading Expenditure (A/C-II) - C</b>	<b>170,396.456</b>	<b>319,642.000</b>	<b>319,642.000</b>	<b>271,450.000</b>

## ESTIMATES OF EXPENDITURE

[ 19 ]

(Rs. in million)

Head of Account		Accounts 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
<b>PROVINCIAL CONSOLIDATED FUND</b>					
<b>A- CURRENT REVENUE EXPENDITURE</b>					
<b>01</b>	<b>GENERAL PUBLIC SERVICE</b>				
<b>011</b>	<b>Executive and Legislative Organs, Financial and Fiscal Affairs, External Affairs</b>				
<b>0111</b>	<b>Executive and Legislative Organs</b>				
<b>011101</b>	<b>Parliamentary/Legislative Affairs</b>				
	Provincial Assembly	2,277.463	3,952.274	4,229.327	4,391.416
	<b>Charged</b>	2,088.302	3,191.658	3,357.358	3,575.872
	<b>Voted</b>	189.161	760.616	871.969	815.544
<b>011103</b>	<b>Provincial Executive</b>	3,506.303	8,959.454	10,566.540	4,177.714
	<b>Charged</b>	977.274	881.466	1,237.504	1,130.996
	<b>Voted</b>	2,529.029	8,077.988	9,329.036	3,046.718
011104	Administrative Inspection	636.306	921.945	963.566	994.671
011105	District Administration	5,097.860	5,521.497	6,536.470	5,812.723
011108	Local Authority Admn. and Regulation	31,052.287	32,066.485	45,667.322	36,292.938
011109	Provincial Coordination	68.877	93.857	91.165	81.482
011111	Parliamentary / Legislative Affairs	2,052.367	1,206.503	11,882.526	1,431.225
<b>0111</b>	<b>Total Executive and Legislative Organs</b>	<b>44,691.464</b>	<b>52,722.015</b>	<b>79,936.916</b>	<b>53,182.169</b>
	<b>Charged</b>	<b>3,065.576</b>	<b>4,073.124</b>	<b>4,594.862</b>	<b>4,706.868</b>
	<b>Voted</b>	<b>41,625.888</b>	<b>48,648.891</b>	<b>75,342.054</b>	<b>48,475.301</b>
<b>0112</b>	<b>Financial and Fiscal Affairs</b>				
011204	Administration of Financial Affairs	2,584.346	7,088.758	4,034.535	5,694.263
<b>011205</b>	<b>Tax Management (Custom, Income Tax, Excise etc.)</b>	<b>11,482.457</b>	<b>18,101.247</b>	<b>18,322.731</b>	<b>18,079.921</b>
	a- Board of Revenue	11,482.457	8,943.403	9,100.512	8,302.500
	b- Sindh Revenue Board		1,800.000	2,000.000	2,171.500
	c- Excise & Taxation Department		7,357.844	7,222.219	7,605.921
011206	Accounting Services	849.647	997.072	982.393	1,023.065
011207	Auditing Services	167.667	233.697	225.292	260.264
011210	Pension (Civil)	249,378.937	260,362.537	260,314.443	271,345.557
011250	Others	393.966	0.000	303.489	0.000

## ESTIMATES OF EXPENDITURE

[ 20 ]

		(Rs. in million)			
Head of Account	Accounts 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26	
011402	Interest on Foreign Debt - Charged	23,673.168	26,591.696	26,367.082	30,310.334
	<b>Interest on Foreign Debt Payable to Federal Government</b>	<b>23,673.168</b>	<b>26,591.696</b>	<b>26,367.082</b>	<b>30,310.334</b>
	a- US Aid Local Currency Loans				
	b- International Development Association (IDA)	23,673.168	15,006.824	15,085.203	16,840.524
	c- Asian Development Bank (ADB)		8,062.729	6,819.579	7,589.384
	d- 391 H Loan				
	e- IFAD Loans		524.808	571.251	2.291
	f- IBRD Loans		2,854.585	3,753.352	4,990.114
	g- French Loans				
	h- OFID		9.124	9.978	0.000
	i- Japanese Loan		133.626	127.719	116.533
	j- Asian Investment and Inf Bank. AIIB				637.184
	k- interest on Agence Francise Dev. AFD				123.943
	l- Interest on Korean loan. EXIM Bank				10.361
011502	<b>Interest on Domestic Debt Charged</b>	<b>24,870.142</b>	<b>27,328.995</b>	<b>27,328.994</b>	<b>29,454.726</b>
	I- Interest on Domestic Debt Payment to Federal Government	3,975.384	<b>2,228.995</b>	<b>2,228.994</b>	<b>1,354.726</b>
	a- Normal- CDLs		0.000	0.000	0.000
	b- CDL (SAP-Tied)		10.585	10.585	6.183
	c- SCARP- CDLs		2,218.410	2,218.409	1,348.543
011501	<b>Interest on Domestic Debt Charged</b>	<b>20,894.758</b>	<b>25,100.000</b>	<b>25,100.000</b>	<b>28,100.000</b>
	II- Interest on Domestic Debt (G.P.Fund)	20,894.758	25,000.000	25,000.000	28,000.000
	III- Floating Debt (Treasury Bills, Ways & Means Advance Cash Credit-Accomm. Advance from Commercial Banks		100.000	100.000	100.000
0112	<b>Total Financial and Fiscal Affairs</b>	<b>313,400.331</b>	<b>340,704.002</b>	<b>337,878.959</b>	<b>356,168.130</b>
	Charged	48,543.311	53,920.691	53,696.076	59,765.060
	Voted	264,857.020	286,783.311	284,182.883	296,403.070
011	<b>Total Executive and Legislative Organs, Financial and Fiscal Affairs, External Affairs</b>	<b>358,091.795</b>	<b>393,426.017</b>	<b>417,815.875</b>	<b>409,350.299</b>
	Charged	51,608.887	57,993.815	58,290.938	64,471.928
	Voted	306,482.908	335,432.202	359,524.937	344,878.371

## ESTIMATES OF EXPENDITURE

[ 21 ]

		(Rs. in million)			
Head of Account	Accounts	Budget	Revised	Budget	
	2023-24	Estimate	Estimate	Estimate	Estimate
		2024-25	2024-25	2025-26	
<b>014</b>	<b>Transfers</b>				
<b>0141</b>	<b>Transfers (Inter Governmental)</b>				
014102	To District Governments				
014103	To TMAs (Tehsil, Town and Unions)	103,531.308	160,000.000	162,500.000	165,000.000
014103	Others				
014110	Others				
014110	Production Bonus to District Governments				
	<b>Total Transfers (Inter Governmental)</b>	<b>103,531.308</b>	<b>160,000.000</b>	<b>162,500.000</b>	<b>165,000.000</b>
<b>0142</b>	<b>Transfers (Others)</b>				
	a- Devolved Social Services Program				
	b- Governor/CM Directives				
	b- Others				
014202	Transfers to Non-Financial Institutions				
<b>0142</b>	<b>Total Transfers (Others)</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
014301	Financial Institutions				
<b>014</b>	<b>Total Transfers</b>	<b>103,531.308</b>	<b>160,000.000</b>	<b>162,500.000</b>	<b>165,000.000</b>
<b>015</b>	<b>General Services</b>				
<b>0151</b>	<b>Personnel Services</b>				
015101	Establishment, Services and General	5,307.327	6,343.364	10,853.474	13,409.810
015102	Human Resource Management	1,086.427	869.925	1,061.491	902.701
<b>0151</b>	<b>Total Personnel Services</b>	<b>6,393.754</b>	<b>7,213.289</b>	<b>11,914.965</b>	<b>14,312.511</b>
015201	Planning	911.379	2,102.061	2,216.231	1,527.547
015220	Others				
015301	Statistics	314.165	437.017	477.797	455.143
<b>0154</b>	<b>Other General Services</b>				
015402	Centralized Purchase and PSO	234.945	250.000	283.433	257.500
015403	Centralized Printing and Publishing	476.912	565.744	560.977	660.737
<b>015</b>	<b>Total General Services</b>	<b>8,331.155</b>	<b>10,568.111</b>	<b>15,453.403</b>	<b>17,213.438</b>
017120					
<b>018</b>	<b>Administration of General Public Services</b>				
018101	Voter Registration/Election	29.362	41.374	46.725	54.151
<b>019</b>	<b>General Public Service not elsewhere Defined</b>				
019101	Administrative Training	240.431	477.783	531.913	480.499
019120	Others (Women Department)- Secretariat	323.020	622.792	613.000	589.788
019120	Others (Women Department)- Directorate				
<b>019</b>	<b>Total General Public Service not elsewhere Defined</b>	<b>563.451</b>	<b>1,100.575</b>	<b>1,144.913</b>	<b>1,070.287</b>
<b>01</b>	<b>Total General Public Service</b>	<b>470,547.071</b>	<b>565,136.077</b>	<b>596,960.916</b>	<b>592,688.175</b>
	<b>Charged</b>	<b>51,608.887</b>	<b>57,993.815</b>	<b>58,290.938</b>	<b>64,471.928</b>
	<b>Voted</b>	<b>418,938.184</b>	<b>507,142.262</b>	<b>538,669.978</b>	<b>528,216.247</b>

## ESTIMATES OF EXPENDITURE

[ 22 ]

		(Rs. in million)			
Head of Account	Accounts 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26	
<b>02</b>	<b>DEFENCE AFFAIRS AND SERVICES</b>				
<b>0221</b>	<b>Defence Services (Effective)</b>				
022101	Defence Affairs	109.551	160.774	115.093	
	<b>Total Defence Services (Effective)</b>	<b>109.551</b>	<b>160.774</b>	<b>115.093</b>	
<b>03</b>	<b>PUBLIC ORDER AND SAFETY AFFAIRS</b>				
<b>031</b>	<b>Law Courts</b>				
<b>031101</b>	<b>Courts/Justice</b>				
	a-High Courts/Provincial Ombudsman	4,962.232	6,172.569	6,575.169	
	b-Sessions Courts	11,553.976	14,642.014	14,177.141	
031102	Attorneys/Legal Services	1,768.220	2,050.704	2,113.920	
031104	Litigation	2,106.120	2,572.118	2,596.036	
031120	Others	340.381	479.280	437.254	
<b>031</b>	<b>Total Law Courts</b>	<b>20,730.929</b>	<b>25,916.685</b>	<b>25,899.520</b>	
	<b>Charged</b>	<b>4,962.232</b>	<b>6,172.569</b>	<b>6,575.169</b>	
	<b>Voted</b>	<b>15,768.697</b>	<b>19,744.116</b>	<b>19,324.351</b>	
<b>032</b>	<b>Police</b>				
032102	Provincial Police	37,847.175	64,874.344	45,814.386	
032103	District Police	81,103.716	93,172.155	94,053.463	
032106	Frontier Watch and Ward	1,717.585	1,798.455	1,801.497	
032108	Economic Crime Investigation	1,015.437	1,499.946	1,911.427	
032110	Narcotics Control Administration	65.053	196.233	256.304	
032111	Training	3,849.782	3,917.108	4,593.337	
032112	Police Laboratory		176.910	118.143	
032113	Other Civil Armed Forces	1,457.534	1,722.088	5,228.291	
032150	Others	5,715.135	6,234.504	6,008.977	
<b>032</b>	<b>Total Police</b>	<b>132,771.417</b>	<b>173,591.743</b>	<b>159,785.825</b>	
<b>033</b>	<b>Civil Defense and Related Affairs</b>				
033101	Administration				
033102	Operations	10.929	16.625	12.343	
<b>034</b>	<b>Prison Administration and Operation</b>				
034101	Jails and Convict Settlement	6,353.157	7,946.153	7,889.137	
034120	Others(Other Places of Detention & Correction)	230.134	305.102	325.580	
<b>036</b>	<b>Administration of Public Order</b>				
036101	Secretariat/Administration	2,270.223	3,161.233	3,937.673	
01402	Home Department				
01106	Justice Division Law Department				
<b>036</b>	<b>Total Administration of Public Order</b>	<b>2,270.223</b>	<b>3,161.233</b>	<b>3,937.673</b>	
<b>03</b>	<b>Total Public Order and Safety Affairs</b>	<b>162,476.340</b>	<b>211,098.315</b>	<b>197,965.171</b>	
	<b>Charged</b>	<b>4,962.232</b>	<b>6,172.569</b>	<b>6,575.169</b>	
	<b>Voted</b>	<b>157,514.108</b>	<b>204,925.746</b>	<b>191,390.002</b>	

## ESTIMATES OF EXPENDITURE

[ 23 ]

		(Rs. in million)			
Head of Account	Accounts	Budget	Revised	Budget	
	2023-24	Estimate	Estimate	Estimate	Estimate
		2024-25	2024-25	2025-26	
<b>04</b>	<b>ECONOMIC AFFAIRS</b>				
<b>041</b>	<b>General Eco., Commercial and Labour Affairs</b>				
041102	Anthorp. Archaeological & Other	1,485.134	1,276.901	1,882.826	1,080.567
<b>0413</b>	<b>General Labour Affairs</b>				
041302	Employment Exchange	192.214	235.817	204.324	248.695
041303	Manpower and Vocational Training	702.630	789.530	778.803	1,007.068
041304	Regulation of Man-Management	312.995	417.960	425.237	443.711
041308	Wage Regulation	15.094	20.730	10.418	17.676
041309	Labour Welfare Measures	35.569	53.933	54.831	61.916
041310	Administration	102.611	623.693	112.817	614.706
<b>0414</b>	<b>State Trading</b>				
041401	Food (Wheat)	1,501.667	1,929.688	1,703.942	2,291.161
<b>041</b>	<b>Total General Economic, Commercial and Labour Affairs</b>	<b>4,347.913</b>	<b>5,348.252</b>	<b>5,173.198</b>	<b>5,765.500</b>
<b>042</b>	<b>Agri., Food Irrigation, Forestry and Fishing</b>				
<b>0421</b>	<b>Agriculture</b>				
042101	Administration/Land Commission	1,500.255	17,731.285	11,509.546	20,321.988
042102	Land Management (Land Record and	2,774.395	3,929.232	4,016.239	5,066.219
042103	Agricultural Research and Extension Services	14,464.339	13,758.330	16,514.581	14,428.915
042104	Plants Protection and Locust Control	1,301.540	1,676.900	1,482.738	1,855.264
042106	Animal Husbandry	5,955.552	8,704.475	9,022.569	9,561.979
042107	Cooperation	472.640	590.749	544.550	659.807
042602	Subsidies				
042113	Information and Statistics	578.829	633.702	596.895	709.501
042150	Other Services(Sugar Cane Cess Payment)	56.499	451.935	357.771	396.575
<b>0421</b>	<b>Total Agriculture</b>	<b>27,104.049</b>	<b>47,476.608</b>	<b>44,044.889</b>	<b>53,000.248</b>
<b>0422</b>	<b>Irrigation</b>				
042201	Administration	271.249	5,931.544	335.083	10,943.452
042202	Irrigation Dams	387.246	703.073	780.857	704.569
042203	Canal Irrigation	18,858.221	16,439.032	21,671.151	17,076.376
042204	Tubewells	4,019.732	4,339.152	4,384.079	4,545.190
042205	Equipment Machinery Workshops	920.210	1,296.210	992.574	1,349.036
042206	Irrigation, Research and Design	214.986	241.422	271.363	257.854
042250	Others (Grant-in-aid to SIDA)	123.066	680.062	114.644	681.519
<b>0422</b>	<b>Total Irrigation</b>	<b>24,794.710</b>	<b>29,630.495</b>	<b>28,549.751</b>	<b>35,557.995</b>
<b>0423</b>	<b>Land Reclamation</b>				
042301	Administration	200.000	240.000	240.000	240.000
042302	Water Logging and Salinity Control	4,410.362	6,041.281	5,841.643	6,279.884
<b>0423</b>	<b>Total Land Reclamation</b>	<b>4,610.362</b>	<b>6,281.281</b>	<b>6,081.643</b>	<b>6,519.884</b>
<b>0424</b>	<b>Forestry</b>				
042401	Preservation of Wildlife and Control of Hunting	594.432	737.742	701.238	773.497
042402	Forestry	1,987.380	2,406.130	2,254.512	2,697.471
042501	Administration	703.256	872.665	811.380	1,016.300
042601	Administration	273.143	338.617	312.777	569.030
042602	Subsidy	64,470.000	116,054.000	116,054.000	118,961.000
043101	Administration	722.823	442.768	428.504	449.527
043102	Coal and Other Solid Minerals	95.447	114.064	111.934	124.414
043202	Petroleum and Natural Gas	14.012	20.191	17.134	21.826
043401	Administration	49.513	33.355	234.944	275.075
043701	Administration (Fuel and Energy)	60,715.873	61,856.598	67,506.246	71,808.237
043820	Others (Petroleum& N.Gas)	33.721	45.506	41.756	49.481
<b>042</b>	<b>Total Agri., Food, Irrig., Forestry and Fishing</b>	<b>186,168.722</b>	<b>266,310.020</b>	<b>267,150.708</b>	<b>291,823.985</b>
<b>044</b>	<b>Mining and Manufacturing</b>				
<b>0441</b>	<b>Manufacturing</b>				
044120	Others	400.000	452.500	641.970	452.897
<b>0442</b>	<b>Mining</b>				
044202	Inspections	119.714	167.478	145.146	176.748
044203	Administration	161.282	184.003	217.205	161.824
044201	Planning of Min. Resources other than Mineral				
044301	Administration	278.443	841.584	419.570	943.444
<b>044</b>	<b>Total Mining and Manufacturing</b>	<b>959.439</b>	<b>1,645.565</b>	<b>1,423.891</b>	<b>1,734.913</b>

## ESTIMATES OF EXPENDITURE

[ 24 ]

		(Rs. in million)			
Head of Account	Accounts	Budget	Revised	Budget	
	2023-24	Estimate	Estimate	Estimate	2025-26
		2024-25	2024-25		
<b>045</b>	<b>Construction and Transport</b>				
	<b>0451 Administration (Works)</b>				
	045101 Administration	6,489.510	6,442.807	9,580.422	6,041.492
<b>0452</b>	<b>Road Transport</b>				
	045201 Administration	158.223	243.005	201.091	265.454
	045202 Highways, Roads and Bridges	7,433.941	10,293.130	11,466.986	10,776.071
	045203 Road Transport	686.230	2,324.038	2,292.755	2,330.708
	045205 Grants Loans Subsidies for con			0.000	38,000.000
<b>0457</b>	<b>Construction</b>				
	045701 Administration	127.204	187.480	157.438	210.916
	045702 Buildings and Structures	<b>11,922.349</b>	<b>17,595.540</b>	<b>18,739.938</b>	<b>13,824.638</b>
	<b>Charged</b>	372.597	555.047	746.475	555.047
	<b>Voted</b>	11,549.752	17,040.493	17,993.463	13,269.591
	<b>045 Total Construction and Transport</b>	<b>26,817.457</b>	<b>37,086.000</b>	<b>42,438.630</b>	<b>71,449.279</b>
	<b>Charged</b>	372.597	555.047	746.475	555.047
	<b>Voted</b>	26,444.860	36,530.953	41,692.155	70,894.232
<b>047</b>	<b>Other Industries</b>				
	<b>0471 Distributive Trades, Storage and Warehouses</b>				
	047101 Weights and Measures	484.773	609.625	866.402	714.169
	047102 Price Control	21.127	53.848	32.782	54.597
	047202 Tourism	14.791	53.747	28.615	49.298
	047203 Multipurpose Development Project	125.202	4,666.159	10,752.661	5,452.936
	048102 R&D Agriculture Forestry Fisheries	174.517	206.084	201.663	235.607
	<b>04 Total Economic Affairs</b>	<b>219,113.941</b>	<b>315,979.300</b>	<b>328,068.550</b>	<b>377,280.284</b>
	<b>Charged</b>	372.597	555.047	746.475	555.047
	<b>Voted</b>	218,741.344	315,424.253	327,322.075	376,725.237
<b>05</b>	<b>ENVIRONMENT PROTECTION</b>				
	052102 Rural	5.381	550.268	104.746	550.268
	053 Pollution Abatement				
	053101 Environment Protection	535.013	807.094	1,089.581	1,150.764
	055 Administration of Environment Protection				
	055101 Administration	135.879	273.304	259.163	291.256
	<b>05 Total Environment Protection</b>	<b>676.273</b>	<b>1,630.666</b>	<b>1,453.490</b>	<b>1,992.288</b>
<b>06</b>	<b>HOUSING AND COMMUNITY AMENITIES</b>				
	<b>061 Housing Development</b>				
	061101 Administration	433.313	416.358	426.748	426.736
	061102 Low Cost Housing				
	061103 Other Housing Facilities	94.920	2,150.240	2,113.599	2,155.027
	062101 Administration				
	<b>062 Community Development</b>				
	<b>0621 Urban Development</b>				
	062102 Planning and Community Services	352.245	495.072	403.803	516.618
	062103 Urban Planning				
	062101 Administration Director of Town Planning				
	<b>0622 Rural Development</b>				
	062201 Rural Planning	486.363	786.971	601.213	850.227
	062202 Rural Works Programme				
	062203 Integrated Rural Development Programme				
	062205 Poverty Alleviation Program	43.709	58.491	46.043	59.537
	062206 Administration	500.988	149.930	413.546	143.974
	062220	9.253	17.955	9.496	16.760
	<b>0631 Water Supply</b>				
	063101 Administration	100.827	1,345.234	320.744	339.184
	063102 Works(Construction) and Operation	5,757.887	7,642.465	8,076.175	7,839.713
	063120 Others	14.608	31.534	25.697	35.693
	<b>06 Total Housing and Community Amenities</b>	<b>7,794.113</b>	<b>13,094.250</b>	<b>12,437.064</b>	<b>12,383.469</b>

## ESTIMATES OF EXPENDITURE

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		(Rs. in million)			
Head of Account	Accounts	Budget	Revised	Budget	
	2023-24	Estimate	Estimate	Estimate	
		2024-25	2024-25	2025-26	
<b>07</b>	<b>HEALTH</b>				
<b>071</b>	<b>Medical Products, Appliances and Equipment's</b>				
071101	Therapeutic Appliances & Equipment	34.283	43.369	41.088	
071102	Drug Control	149.600	210.062	189.920	
<b>072</b>	<b>Outpatient Services</b>				
<b>0722</b>	<b>Specialized Medical Services</b>				
072101	General Medical Services	159.103	178.052	182.186	
072201	Specialized Medical Services	4,650.332	5,168.506	5,562.814	
<b>073</b>	<b>Hospital Services</b>				
073101	General Hospital Services	136,182.621	164,877.730	167,834.924	
073201	Special Hospital Services	524.070	615.678	645.835	
073301	Mother and Child Health	821.084	1,181.096	1,190.128	
073401	Nursing and convalescent Home	12,490.056	13,962.302	15,052.615	
<b>073</b>	<b>Total Hospital Services</b>	<b>155,011.149</b>	<b>186,236.795</b>	<b>190,699.511</b>	
<b>074</b>	<b>Public Health Services</b>				
074101	Anti Malaria	798.700	1,217.551	1,264.048	
074102	Nutrition and other hygiene	2,407.453	2,540.564	2,489.697	
074103	Anti-tuberculosis	1,382.547	2,249.462	2,138.754	
074104	Chemical Examiner and Laboratories	165.504	210.079	190.998	
074105	EPI (Extended Programme of Immunization)	5,765.774	8,550.362	7,175.749	
074120	Others (Others Health Facilities and Preventive Measures)	1,333.872	774.601	1,375.284	
<b>074</b>	<b>Total Public Health Services</b>	<b>11,853.850</b>	<b>15,542.619</b>	<b>14,634.530</b>	
<b>075</b>	<b>Other</b>				
075102	Other				
<b>076</b>	<b>Health Administration</b>				
076101	Administration	44,813.516	88,465.353	64,648.009	
076101	Administration (PHS)			83,237.621	
<b>07</b>	<b>Total Health</b>	<b>211,678.515</b>	<b>290,244.767</b>	<b>269,982.050</b>	
<b>08</b>	<b>RECREATIONAL, CULTURE AND RELIGION</b>				
<b>0811</b>	<b>Recreational and Sporting Services</b>				
081102	Youth Affairs	292.950	368.757	326.750	
081104	Grants to Sports Organizations	544.253	560.000	937.000	
081105	Administration	193.623	488.681	545.542	
081120	Others	56.397	64.287	68.827	
<b>0821</b>	<b>Cultural Services</b>				
082103	Community Centers	50.258	65.862	59.277	
082104	Administration	1,198.450	2,505.047	1,587.842	
082105	Promotion of Cultural Activities	3,444.239	2,900.418	4,631.053	
082101	Holding of Fairs and Shows				
082102	National Celebrations				
<b>0811</b>	<b>Total Recreational and Sporting Services</b>	<b>5,780.170</b>	<b>6,953.052</b>	<b>8,156.291</b>	
<b>0831</b>	<b>Broadcasting and Publishing</b>				
083104	Public Relations	779.248	1,164.423	1,190.994	
086101	Administration			2,290.032	
<b>0831</b>	<b>Total Broadcasting and Publishing</b>	<b>779.248</b>	<b>1,164.423</b>	<b>1,190.994</b>	

## ESTIMATES OF EXPENDITURE

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		(Rs. in million)			
Head of Account	Accounts 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26	
<b>0841</b>	<b>Religious Affairs</b>				
084101	Administration	126.208	468.507	456.035	
084103	Auqaf	472.059	1,030.727	1,030.252	
084104	Minority Affairs	1,105.979	1,141.126	1,158.280	
<b>0841</b>	<b>Total Religious Affairs</b>	<b>1,704.246</b>	<b>2,640.360</b>	<b>2,644.567</b>	
086101	Administration	8,475.429	8,668.009	9,609.506	
086201	Administration	519.978	1,273.948	1,402.448	
<b>08</b>	<b>Total Recreational, Culture and Religion</b>	<b>17,259.071</b>	<b>20,699.792</b>	<b>23,003.806</b>	
<b>09</b>	<b>EDUCATION AFFAIRS AND SERVICES</b>				
<b>0911</b>	<b>Pre-Primary and Primary Education Affairs and Services</b>				
091101	Pre-Primary				
091102	Primary	102,257.695	134,285.145	114,394.678	
091103	Administration	1,117.068	2,698.173	3,122.798	
<b>0921</b>	<b>Secondary Education Affairs and Services</b>				
092101	Secondary Education	110,229.279	147,762.577	130,101.587	
092102	Administration	3,656.706	3,116.018	4,089.775	
092120	Others	362.176	415.125	480.278	
<b>0931</b>	<b>Tertiary Education Affairs and Services</b>				
093101	General Universities/Colleges/Institutes	21,844.050	27,437.732	25,514.901	
093102	Professional/Technical Universities/Colleges/Institutes	14,907.688	17,247.176	18,684.895	
093103	Administration	29,582.037	46,690.831	45,260.155	
093120	Others	162.752	193.117	189.647	
<b>0931</b>	<b>Total Tertiary Education Affairs and Services</b>	<b>66,496.527</b>	<b>91,568.856</b>	<b>89,649.598</b>	
094101	School for Handicapped /Retarded Persons	2,384.127	2,911.913	5,341.847	
<b>0951</b>	<b>Subsidiary Services to Education</b>				
095101	Archives Library and Museums	1,607.860	1,657.546	1,619.073	
095102	Student's Hostels	21.660	27.246	24.513	
<b>0951</b>	<b>Total Subsidiary Services to Education</b>	<b>4,013.647</b>	<b>4,596.705</b>	<b>6,985.433</b>	
<b>0961</b>	<b>Administration</b>				
096101	Secretariat/Policy/Curriculum	9,888.414	56,324.441	37,636.832	
096102	Sindh Education Reform Program (SERP)	19,352.435	24,598.770	27,680.000	
<b>0971</b>	<b>Education Affairs, Services</b>				
097120	Education Affairs, Services				
<b>09</b>	<b>Total Education</b>	<b>317,373.947</b>	<b>465,365.810</b>	<b>414,140.980</b>	
<b>10</b>	<b>SOCIAL PROTECTION</b>				
<b>1071</b>	<b>Administration</b>				
101101	Old Age Benefits	14.784	22.483	19.703	
104101	Shelter for the Homeless (Daar ul Aman)	121.244	182.009	162.525	
107101	Relief Measures	2,434.929	2,565.060	2,536.643	
107102	Rehabilitation and resettlement	5.690	8.627	7.872	
107104	Administration	2,270.460	2,584.854	3,322.583	
107120	Others	425.852	637.346	688.206	
108101	Social Welfare Measures	1,418.346	13,843.782	1,818.148	
108103	Population Welfare Measures	6,733.726	8,658.036	7,766.085	
108104	Zakat and Ushr	364.158	608.023	591.469	
<b>10</b>	<b>Total Social Protection</b>	<b>13,789.189</b>	<b>29,110.220</b>	<b>16,913.234</b>	
	<b>Total Current Revenue Expenditure (A)</b>	<b>1,420,708.459</b>	<b>1,912,359.196</b>	<b>1,860,925.260</b>	
	Charged	<b>56,943.716</b>	<b>64,721.431</b>	<b>65,612.582</b>	
	Voted	<b>1,363,764.744</b>	<b>1,847,637.765</b>	<b>1,795,312.678</b>	
	<b>Net Revenue Account</b>	<b>380,697.646</b>	<b>733,282.592</b>	<b>639,723.105</b>	
		<b>769,612.620</b>			

## ESTIMATES OF EXPENDITURE

[ 27 ]

		(Rs. in million)			
Head of Account	Accounts	Budget Estimate 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
<b>C- CURRENT CAPITAL EXPENDITURE</b>					
<b>011</b>	<b>Financial and Fiscal Affairs</b>				
<b>011404</b>	<b>Foreign Debt Management</b>	<b>41,664.282</b>	<b>40,666.266</b>	<b>41,301.517</b>	<b>44,170.214</b>
	a- US Aid Local Currency Loans (G Loans)				
	b- International Development Association (IDA)	41,664.282	23,440.370	23,415.937	24,353.849
	b- Asian Development Bank (ADB)		14,607.184	14,411.884	14,830.158
	c- 391 H Loan				
	d- IFAD Loans		49.897	46.548	48.210
	e- IBRD Loans		788.016	702.971	2,084.339
	e- Asian Inf. & Inv. Bank. AIIB				282.999
	f- Agenes Francsie Dev. AFD				109.009
	g- Japanese Loan		1,280.799	1,224.177	761.650
	h-IDB Loans				
	i- Accelerated Debt Retirement (Foreign)		500.000	1,500.000	1,700.000
<b>011505</b>	<b>Domestic Debt Management</b>	<b>2,735.487</b>	<b>1,610.554</b>	<b>1,610.554</b>	<b>1,630.677</b>
	a- Normal- CDLs	2,735.487	45.899	45.899	50.301
	b- SCARP- CDLs		1,439.655	1,439.655	1,455.376
	c- Provision for Accelerated Debt Retirement of CDL.		25.000	25.000	25.000
	c- Floating Debt (Treasury Bills, Ways & Means Advance Cash Credit-Accomm. Advance from Commercial Banks		100.000	100.000	100.000
<b>011</b>	<b>Total Financial and Fiscal Affairs- Charged</b>	<b>44,399.769</b>	<b>42,276.820</b>	<b>42,912.071</b>	<b>45,800.891</b>
<b>014</b>	<b>Transfers</b>				
014202	Transfer to Non-Financial Institutions		0.000		10,000.000
014302	Transfer to Financial Institutions			4,017.000	16,000.000
014	Government Investment (NES)	79,874.903	142,561.990	191,049.226	209,872.442
<b>014</b>	<b>Total Transfers- Voted</b>	<b>79,874.903</b>	<b>142,561.990</b>	<b>195,066.226</b>	<b>235,872.442</b>
	<b>Total Current Capital Expenditure(Non-Food)</b>	<b>124,274.672</b>	<b>184,838.810</b>	<b>237,978.297</b>	<b>281,673.333</b>

## ESTIMATES OF EXPENDITURE

[ 28 ]

		(Rs. in million)			
Head of Account	Accounts	Budget Estimate 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
041	General Economic, Commercial And Labour Affairs				
0414	State Trading				
	Account No.II				
041401	Food (Wheat)	114,313.186	173,292.000	173,292.000	125,000.000
	Charged	21,015.487	36,792.000	36,792.000	25,000.000
		93,297.699	136,500.000	136,500.000	100,000.000
	Deduct Receipts and Recoveries				
041401	Total Net Food (Wheat)	114,313.186	173,292.000	173,292.000	125,000.000
	Repayment of Principal- Domestic Debt (Charged)	56,083.270	146,350.000	146,350.000	146,450.000
	Total State Trading Expenditures (Account No.II)	170,396.456	319,642.000	319,642.000	271,450.000
	Net State Trading	(1,601.141)	72,462.000	72,462.000	73,711.000

## ESTIMATES OF DEVELOPMENT EXPENDITURE

		(Rs. in million)			
<b>Disbursements</b>		<b>Accounts 2023-24</b>	<b>Budget Estimate 2024-25</b>	<b>Revised Estimate 2024-25</b>	<b>Budget Estimate 2025-26</b>
<b>DEVELOPMENT EXPENDITURE</b>					
01	General Public Service	39,277.687	237,194.838	117,310.771	168,376.864
03	Public Order and Safety Affairs	8,583.016	14,349.894	10,226.838	15,241.144
04	Economic Affairs	101,335.122	197,402.865	165,446.406	280,138.588
05	Environment Protection	274.157	771.300	481.969	1,082.000
06	Housing and Community Amenities	18,411.649	42,309.694	34,534.856	35,426.090
07	Health	5,330.131	31,467.330	16,797.201	45,377.431
08	Recreational, Culture and Religion	5,732.345	11,536.000	11,755.761	9,384.000
09	Education Affairs and Services	14,892.795	42,210.937	46,142.212	100,728.030
10	Social Protection (including District ADP)	273,158.185	381,821.777	414,497.687	362,572.520
<b>Total Development Capital Expenditure</b>		<b>466,995.086</b>	<b>959,064.635</b>	<b>817,193.700</b>	<b>1,018,326.667</b>

\* Includes Federal Grants.

## ESTIMATES OF DEVELOPMENT EXPENDITURE

[ 30 ]

(Rs. in million)

Disbursements	Accounts	Budget	Revised	Budget
		Estimate	Estimate	Estimate
	2023-24	2024-25	2024-25	2025-26
<b>DEVELOPMENT EXPENDITURE</b>				
<b>01 GENERAL PUBLIC SERVICE</b>				
<b>011 Executive and Legislative Organs</b>				
011108	Local Authority Admin & Regulation			
011101	Parliamentary / Legislative Admin & Regulation	774.919	295.012	110.000
011103	Provincial Executive	26,910.061	33,968.252	37,297.856
011205	Tax Management (Customs, I Tax Excise)	0.000	85.238	131.000
011250	Others	550.267	2,000.000	1,733.000
<b>011</b>	<b>Total Executive and Legislative Organs</b>	<b>28,235.247</b>	<b>36,348.502</b>	<b>39,271.856</b>
<b>014 Transfers</b>				
<b>0141 Transfers (Inter Governmental)</b>				
014102	To District Governments			
014301	Financial Institutions	210.441	1,275.952	3,006.000
014103	To TMAs (Tehsil, Town and Unions)			
014304	Others			
<b>0141</b>	<b>Total Transfers (Inter Governmental)</b>	<b>210.441</b>	<b>1,275.952</b>	<b>3,006.000</b>
<b>015 General Services</b>				
<b>0151 Personnel Services</b>				
015101	Establishment, Services and General			
<b>0151</b>	<b>Total Personnel Services</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
015102	Human Resource Management			
<b>0152 Planning Services</b>				
051201	Planning	10,736.594	199,124.337	125,778.008
015202	Population Planning Administration			
015220	Others			
<b>0153 Statistics</b>				
015301	Statistics			
	STEVTA			
<b>0154 Other General Services</b>				
015406	Information Technology			
<b>015</b>	<b>Total General Services</b>	<b>10,736.594</b>	<b>199,124.337</b>	<b>125,778.008</b>
<b>019 General Public Service not elsewhere Defined</b>				
019101	Administrative training	95.405	446.047	321.000
019120	Others (Women Development)			
<b>019</b>	<b>Total General Public Services not elsewhere Defined</b>	<b>95.405</b>	<b>446.047</b>	<b>321.000</b>
<b>01</b>	<b>Total General Public Service</b>	<b>39,277.687</b>	<b>237,194.838</b>	<b>168,376.864</b>

## ESTIMATES OF DEVELOPMENT EXPENDITURE

[ 31 ]

(Rs. in million)

Disbursements		Accounts 2023-24	Budget	Revised	Budget
			Estimate 2024-25	Estimate 2024-25	Estimate 2025-26
<b>03</b>	<b>PUBLIC ORDER AND SAFETY AFFAIRS</b>				
<b>031</b>	<b>Law Courts</b>				
031101	Courts/Justice	28.320	77.093	73.502	115.000
<b>032</b>	<b>Police</b>				
<b>034</b>	<b>Prison Administration and Operation</b>				
034101	Jails and Convict Settlement				
036101	Secretariat	8,554.696	14,272.801	10,153.336	15,126.144
<b>03</b>	<b>Total Public Order and Safety Affairs</b>	<b>8,583.016</b>	<b>14,349.894</b>	<b>10,226.838</b>	<b>15,241.144</b>
<b>04</b>	<b>ECONOMIC AFFAIRS</b>				
<b>041</b>	<b>General Economic, Commercial and Labour Affairs</b>				
0413	General Labour Affairs	66.899	287.872	177.892	175.000
<b>041</b>	<b>Total General Economic, Commercial and Labour Affairs</b>	<b>66.899</b>	<b>287.872</b>	<b>177.892</b>	<b>175.000</b>
<b>042</b>	<b>Agriculture, Food Irrigation, Forestry and Fishing</b>				
<b>0421</b>	<b>Agriculture</b>				
042101	Administration / Land Commission		0.000	0.000	0.000
042103	Agriculture Research and Extension Services	21,299.715	28,748.299	22,614.138	30,546.697
042104	Plant Protection and Locust Control	0.000			
042106	Animal Husbandry		0.000	0.000	0.000
042107	Cooperation		52.800	20.000	0.000
<b>0421</b>	<b>Total Agriculture</b>	<b>21,299.715</b>	<b>28,801.099</b>	<b>22,634.138</b>	<b>30,546.697</b>
<b>0422</b>	<b>Irrigation</b>				
042201	Administration				
042204	Tubewells				
042203	Canal Irrigation				
042206	Irrigation, Research and Design	29,125.363	48,442.099	57,308.590	41,800.003
042250	Others	32,490.586	21,130.623	19,586.797	32,157.530
<b>0423</b>	<b>Land Reclamation</b>				
042302	Water Logging and Salinity Control				
<b>0424</b>	<b>Forestry</b>				
042401	Preservation of Wildlife and Control of Hunting	2,017.522	1,839.453	1,176.040	3,013.000
042402	Administration (Forestry)				
042450	Others(Coastal Development Authority)				
<b>0424</b>	<b>Total Forestry</b>	<b>2,017.522</b>	<b>1,839.453</b>	<b>1,176.040</b>	<b>3,013.000</b>
<b>0425</b>	<b>Fishing</b>				
0425	Fishing	795.148	2,623.728	1,655.236	2,641.000
<b>0426</b>	<b>Food</b>				
042601	Administration	59.000	186.822	168.924	316.000
<b>042</b>	<b>Total Agriculture, Food, Irrigation, Forestry and Fishing</b>	<b>85,787.334</b>	<b>103,023.824</b>	<b>102,529.726</b>	<b>110,474.230</b>
<b>043</b>	<b>Fuel and Energy</b>				
043201	Administration				
043502	Electricity Hydal				

## ESTIMATES OF DEVELOPMENT EXPENDITURE

[ 32 ]

		(Rs. in million)			
Disbursements	Accounts	Budget Estimate 2023-24	Revised Estimate 2024-25	Budget Estimate 2025-26	
043820	Others	1,336.192	8,888.740	10,363.466	35,099.000
<b>043</b>	<b>Total Fuel and Energy</b>	<b>1,336.192</b>	<b>8,888.740</b>	<b>10,363.466</b>	<b>35,099.000</b>
<b>044</b>	<b>Mining and Manufacturing</b>				
<b>0441</b>	<b>Manufacturing</b>				
044101	Support for Industrial Development				
044120	Others	845.909	3,846.890	3,750.712	4,638.611
<b>0442</b>	<b>Mining</b>				
044201	Mining of Mineral Resources o/t Mineral Fuel				
044203	Administration		123.173	73.173	110.000
<b>044</b>	<b>Total Mining and Manufacturing</b>	<b>845.909</b>	<b>3,970.063</b>	<b>3,823.885</b>	<b>4,748.611</b>
<b>045</b>	<b>Construction and Transport</b>				
<b>0451</b>	<b>Administration</b>				
045101	Administration	8,811.211	64,384.830	36,379.674	67,565.000
<b>0452</b>	<b>Road Transport</b>				
<b>045202</b>	<b>Highways Road Birdges</b>				
045203	Road Transport	4,223.845	8,844.000	7,021.792	10,250.000
045204	Road Transport (Rural Roads)				
045220	Others				
047202	Tourism				
<b>0457</b>	<b>Construction (Works)</b>				
045702	Buildings and Structures	0.000	8,003.536	5,149.971	51,826.747
	<b>A- Government Offices &amp; Buildings</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
	<b>B- Government Servants Housing</b>	<b>263.734</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
	i. Buildings Department				
	ii. Board of Revenue				
	iii. Establishment, Services and General Admn.				
	iv. Courts/Justics				
	v. Sindh Assembly				
	vi. Jails				
	vii. Chief Minister Secretariat				
	viii. Governor Secretariat	263.734			
	ix. Police				
	x. Law Department				
	xi. Finance Department				
	xii. Basic Development				
<b>045</b>	<b>Total Construction and Transport</b>	<b>13,298.789</b>	<b>81,232.366</b>	<b>48,551.437</b>	<b>129,641.747</b>
<b>04</b>	<b>Total Economic Services</b>	<b>101,335.122</b>	<b>197,402.865</b>	<b>165,446.406</b>	<b>280,138.588</b>
<b>05</b>	<b>ENVIRONMENT PROTECTION</b>				
052	Waste Water Management				
055	Administration of Environment Protection/K. Aba	274.157	771.300	481.969	1,082.000
<b>05</b>	<b>Total Environment Protection</b>	<b>274.157</b>	<b>771.300</b>	<b>481.969</b>	<b>1,082.000</b>

## ESTIMATES OF DEVELOPMENT EXPENDITURE

[ 33 ]

(Rs. in million)

Disbursements		Accounts 2023-24	Budget	Revised	Budget
			Estimate 2024-25	Estimate 2024-25	Estimate 2025-26
<b>06</b>	<b>HOUSING AND COMMUNITY AMENITIES</b>				
<b>061</b>	<b>Housing Development</b>				
<b>061101</b>	<b>Administration</b>	46.214	50.000	50.000	108.000
<b>062102</b>	<b>Urban Development</b>	3,165.647	17,549.100	11,249.331	8,195.090
<b>062201</b>	<b>Rural Development</b>	422.553	3,414.509	2,905.955	1,461.983
062202	Rural Works Programme		0.000		
062202	Rural Works Programme (Support Programme)				
<b>0631</b>	<b>Water Supply</b>				
063101	Administration				
063102	Works (Construction) and Operations/Local Govts.	14,777.235	21,296.085	20,329.570	25,661.017
<b>06</b>	<b>Total Housing and Community Amenities</b>	<b>18,411.649</b>	<b>42,309.694</b>	<b>34,534.856</b>	<b>35,426.090</b>
<b>073</b>	<b>Hospital Services</b>				
073101	General Hospital Services	2,531.056	11,187.900	3,428.297	19,931.031
<b>074</b>	<b>Public Health Services</b>				
074107	Population Planning			35.000	
074120	Others (Other Health Facilities and Preventive Measures)				
<b>075</b>	<b>Research and Development Health</b>				
<b>076</b>	<b>Health Administration</b>				
	PHC Administration/Training				
076101	Administration	2,799.075	20,279.430	13,333.904	25,446.400
<b>07</b>	<b>Total Health</b>	<b>5,330.131</b>	<b>31,467.330</b>	<b>16,797.201</b>	<b>45,377.431</b>
<b>08</b>	<b>RECREATIONAL, CULTURE AND RELIGION</b>				
<b>0821</b>	<b>Cultural Services</b>				
<b>081102</b>	<b>Youth Affairs</b>				
<b>081105</b>	<b>Administration</b>				
081120	Others	1,977.707	5,211.100	5,216.612	3,752.000
082104	<b>Administration</b>	2,435.724	3,067.248	3,358.987	2,581.000
082105	Promotion of Cultural Activities				
082120	others				
<b>0811</b>	<b>Total Recreational and Sporting Services</b>	<b>4,413.431</b>	<b>8,278.348</b>	<b>8,575.599</b>	<b>6,333.000</b>
<b>0831</b>	<b>Broadcasting and Publishing</b>				
083101	Grants for Broadcasting and Publishing				
083120	Others				
<b>0831</b>	<b>Total Broadcasting and Publishing</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
08401	Administration				
084101	Minority Affairs	328.711	870.892	908.099	627.000
084104	Minority Affairs	743.564	1,999.329	1,990.109	1,415.000
08601	Administration	9.795	171.439	159.459	208.000
086201	Information Technology Promotion	236.844	215.992	122.495	801.000
<b>08</b>	<b>Total Recreational, Culture and Religion</b>	<b>5,732.345</b>	<b>11,536.000</b>	<b>11,755.761</b>	<b>9,384.000</b>

## ESTIMATES OF DEVELOPMENT EXPENDITURE

[ 34 ]

(Rs. in million)

Disbursements	Accounts	Budget	Revised	Budget
		Estimate	Estimate	Estimate
	2023-24	2024-25	2024-25	2025-26
<b>09 EDUCATION AFFAIRS AND SERVICES</b>				
091101 Pre Primary				
<b>0921 Secondary Education Affairs and Services</b>				
091102 Primary				
092101 Secondary Education				
092102 Administration				
093101 General Universities/Colleges/Institutes	2,712.209	3,991.528	3,794.767	7,022.676
093102 Professional/Technical Universities/Colleges/Insti	362.699	220.000	377.200	650.000
093103 Administration	0.000		1,767.798	6,597.000
093120 Others	<b>1,763.502</b>	<b>4,045.703</b>	<b>0.000</b>	<b>0.000</b>
094101 School for Hadicaped Retard Persons	0.000			
094120 Others	5,128.990	4,194.107	11,588.730	6,359.411
<b>0961 Administration</b>				
096101 Secretariat/Policy/Curriculum	4,925.395	29,759.599	28,613.717	80,098.943
<b>09 Total Education Affairs and Services</b>	<b>14,892.795</b>	<b>42,210.937</b>	<b>46,142.212</b>	<b>100,728.030</b>
<b>10 SOCIAL PROTECTION</b>				
<b>1071 Administration</b>				
107101 Relief Measures				
107104 Administration	492.626	657.222	507.859	907.000
107106 Draught Emergency Relief Assistance				
108101 Social Welfare Measures	272,571.116	380,722.587	413,652.433	361,347.520
108103 Population Welfare Measures	94.443	441.968	337.395	318.000
108104 Zakat and Usher				
<b>10 Total Social Protection</b>	<b>273,158.185</b>	<b>381,821.777</b>	<b>414,497.687</b>	<b>362,572.520</b>
<b>Total Development Expenditure including District Programme</b>	<b>466,995.086</b>	<b>959,064.635</b>	<b>817,193.700</b>	<b>1,018,326.667</b>
<b>* Includes Federal Grants.</b>				

## ESTIMATES OF DEVELOPMENT EXPENDITURE

[ 35 ]

(Rs. in million)

<b>Disbursements</b>		<b>Accounts</b>	<b>Budget</b>	<b>Revised</b>	<b>Budget</b>
		<b>2023-24</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>
			<b>2024-25</b>	<b>2024-25</b>	<b>2025-26</b>
01	General Public Service	39,277.687	237,194.838	117,310.771	168,376.864
03	Public Order and Safety Affairs	8,583.016	14,349.894	10,226.838	15,241.144
04	Economic Affairs	101,335.122	197,402.865	165,446.406	280,138.588
05	Environment Protection	274.157	771.300	481.969	1,082.000
06	Housing and Community Amenities	18,411.649	42,309.694	34,534.856	35,426.090
07	Health	5,330.131	31,467.330	16,797.201	45,377.431
08	Recreational, Culture and Religion	5,732.345	11,536.000	11,755.761	9,384.000
09	Education Affairs and Services	14,892.795	42,210.937	46,142.212	100,728.030
10	Social Protection (including District ADP)	273,158.185	381,821.777	414,497.687	362,572.520
<b>Total Annual Development Programme (incl. District ADP)</b>		<b>466,995.086</b>	<b>959,064.635</b>	<b>817,193.700</b>	<b>1,018,326.667</b>
* Includes Federal Grants.FPA and District					
<b><u>TOTAL DEVELOPMENT PROGRAMME</u></b>					
Provincial Contribution- A		249,684.534	490,092.000	386,288.737	520,000.000
Foreign Project Assistance- B		195,542.807	334,000.724	296,169.963	366,744.609
District Programme- C		14,474.725	58,000.000	55,000.000	55,000.000
Other Federal Grants- D		7,293.020	76,971.911	79,735.000	76,582.058
<b>Total Development Expenditure (A to D)</b>		<b>466,995.086</b>	<b>959,064.635</b>	<b>817,193.700</b>	<b>1,018,326.667</b>

## ESTIMATES OF PUBLIC ACCOUNTS

(Rs. in million)

<b>Head of Account</b>		<b>Accounts 2023-24</b>	<b>Budget Estimate 2024-25</b>	<b>Revised Estimate 2024-25</b>	<b>Budget Estimate 2025-26</b>
<b>SUMMARY</b>					
<b>RECEIPTS</b>					
<b>F</b>	<b>ASSETS</b>	2,241,613.046	2,474,511.057	2,473,163.819	2,720,480.199
<b>G</b>	<b>LIABILITIES</b>	4,250,137.154	4,710,347.417	5,711,694.681	6,464,378.301
<b>Total Other Receipts (Public Account)</b>		<b>6,491,750.200</b>	<b>7,184,858.474</b>	<b>8,184,858.500</b>	<b>9,184,858.500</b>
<b>DISBURSEMENTS</b>					
<b>F</b>	<b>ASSETS</b>	2,241,621.961	2,467,392.561	2,712,941.351	2,984,235.485
<b>G</b>	<b>LIABILITIES</b>	4,225,664.168	4,717,465.913	5,471,917.149	6,200,623.015
<b>Total Other Expenditure Public Account</b>		<b>6,467,286.129</b>	<b>7,184,858.474</b>	<b>8,184,858.500</b>	<b>9,184,858.500</b>
<b>Net Public Account</b>		<b>24,464.071</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>

## ESTIMATES OF PUBLIC ACCOUNTS

		(Rs. in million)			
Head of Account	Accounts	Budget Estimate 2023-24	Revised Estimate 2024-25	Budget Estimate 2025-26	
<b>RECEIPTS</b>					
<b>F ASSETS</b>					
<b>F01 Cash and Bank Balances</b>					
<b>F011 Balance with SBP (State Bank of Pakistan)</b>					
F01101	Non Food Account (Civil)	2,241,398.327	2,474,236.962	2,472,871.473	2,720,158.620
F01102	Food Account				
F01104	District Account				
<b>F011</b>	<b>Total Balance with SBP</b>	<b>2,241,398.327</b>	<b>2,474,236.962</b>	<b>2,472,871.473</b>	<b>2,720,158.620</b>
<b>F014 Cash at State Bank</b>					
F01404	State Bank Deposits-Food Account				
F01405	State Bank Deposits-Non-Food Account				
F01406	Sate Bank Deposits-District Government				
<b>F012</b>	<b>Total Other Accounts</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>F015 Civil Departmental Balances</b>					
F01501	Civil Departmental Balances(Civil)				
F01502	Civil Departmental Balances(Pub. Works)				
F01503	Civil Departmental Balances(Forest)	20.034	23.300	1.162	1.278
F01512	Civil Departmental Balances(PW)				
F01513	Civil Departmental Balances(Food Wing)				
F01515	Others				
F01601	Food Account				
<b>F015</b>	<b>Total Civil Departmental Balances</b>	<b>20.034</b>	<b>23.300</b>	<b>1.162</b>	<b>1.278</b>
<b>F01</b>	<b>Total Cash and Bank Balances</b>	<b>2,241,418.361</b>	<b>2,474,260.262</b>	<b>2,472,872.635</b>	<b>2,720,159.898</b>

## ESTIMATES OF PUBLIC ACCOUNTS

		(Rs. in million)			
Head of Account	Accounts	Budget Estimate	Revised Estimate	Budget Estimate	
		2023-24	2024-25	2024-25	2025-26
<b>F02</b>	<b>Receivable</b>				
<b>F021</b>	<b>Loans and Advances</b>				
F02101	Permanent Advances (Civil)				
F02113	Account with Government Servants	10.157	10.878	11.676	12.843
F02119	OB Advances (Civil)	1.264	1.786	0.719	0.790
F02123	Payment for Fertilizer on behalf of PADSC,ADA				
F02139	OB Advances (Forest)				
<b>F021</b>	<b>Total Loans and Advances</b>	<b>11.421</b>	<b>12.664</b>	<b>12.395</b>	<b>13.633</b>
<b>F02</b>	<b>Total Receivable</b>	<b>11.421</b>	<b>12.664</b>	<b>12.395</b>	<b>13.633</b>
<b>F05</b>	<b>OTHER ASSETS</b>				
<b>F051</b>	<b>Deposits and Reserves</b>				
F05102	Down Payment	183.264	238.132	278.789	306.668
F05104	Transaction on Behalf of SBP		0.000		
1	Sindh Pension Fund				
2	Sindh Social Relief Fund				
3	Sindh GP Investment Fund				
4	Viability Gap Fund				
5	People's Housing				
6	Provincial Disaster Management Fund				
7	SASO Pensioner's Fund				
8	Sindh Coal Development Fund				
9	Sindh Project Development Facility				
10	Education City Fund				
F05106	Inventories/Consumable				
<b>F05</b>	<b>Total - Investment</b>	<b>183.264</b>	<b>238.132</b>	<b>278.789</b>	<b>306.668</b>
<b>F</b>	<b>Total Assets</b>	<b>2,241,613.046</b>	<b>2,474,511.057</b>	<b>2,473,163.819</b>	<b>2,720,480.199</b>

## ESTIMATES OF PUBLIC ACCOUNTS

		(Rs. in million)			
Head of Account	Accounts	Budget Estimate 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
<b>G</b>	<b>LIABILITIES</b>				
<b>G01</b>	<b>Current Liabilities</b>				
<b>G011</b>	<b>Cheque Clearing Account</b>				
G011	Cheque Clearing Accounts	1,355,649.250	1,499,141.642	2,077,871.718	2,396,658.890
G01191	Assignment Account Cheques	138,885.674	136,777.306	568,718.573	696,104.580
<b>G011</b>	<b>Total Cheque Clearing Account</b>	<b>1,494,534.924</b>	<b>1,635,918.948</b>	<b>2,646,590.291</b>	<b>3,092,763.470</b>
<b>G012</b>	<b>Others</b>				
G01201	Outstanding Commitments (Vendor Payment)	1,359,198.945	1,483,511.127	1,588,691.912	1,747,561.103
<b>G012</b>	<b>Total Others</b>	<b>1,359,198.945</b>	<b>1,483,511.127</b>	<b>1,588,691.912</b>	<b>1,747,561.103</b>
<b>G02</b>	<b>Others- Outstanding Commitments</b>				
<b>G021</b>	<b>Loans - Loans Domestic</b>				
<b>G04</b>	<b>Other Liabilities</b>				
<b>G041</b>	<b>Other Liabilities</b>				
G04101	Pension Fund Liability	0.248			
<b>G04104</b>	<b>Fund for IS duty allowance to Pak Range</b>	<b>3,730.819</b>	<b>3,046.977</b>	<b>4,223.566</b>	<b>4,645.923</b>
<b>G05</b>	<b>Control Accounts</b>				
<b>G051</b>	<b>Miscellaneous</b>				
G05103	Suspense Account	14,197.077	15,601.998	519.956	571.951
G05105	Wages Clearing Account	760,331.490	802,096.463	837,228.004	920,950.805
G05106	Inter Provincial Settlement Account	0.036	0.039	0.000	0.000
G05107	Adjusting Account between Federal and Provincial Government	0.037	0.230	0.000	0.000
G05110	State Bank Suspense	1,186.392	1,525.163	1,240.716	1,364.788
G05111	District Accounts Office Suspense				
G05115	Adjusting Account between Provincial and District Governments	43.607			
G05132	Inter Provincial Settlement Account	488.680	950.568	219.128	241.041
<b>G051</b>	<b>Total Miscellaneous</b>	<b>776,247.319</b>	<b>820,174.462</b>	<b>839,207.804</b>	<b>923,128.585</b>
<b>G05</b>	<b>Total Control Accounts</b>	<b>776,247.319</b>	<b>820,174.462</b>	<b>839,207.804</b>	<b>923,128.585</b>
<b>G06</b>	<b>Trust Account- Fund</b>				
<b>G061</b>	<b>Provident Fund</b>				
G06103	General Provident Fund (Civil)	42,150.425	50,371.101	40,595.456	44,655.002
G06106	General Provident Fund(Forest)	189.018	105.061	184.288	202.717
<b>G061</b>	<b>Total Provident Fund</b>	<b>42,339.443</b>	<b>50,476.161</b>	<b>40,779.744</b>	<b>44,857.719</b>

## ESTIMATES OF PUBLIC ACCOUNTS

		(Rs. in million)			
Head of Account	Accounts	Budget Estimate 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
<b>G</b>	<b>LIABILITIES</b>				
<b>G06</b>	<b>Trust Account- Fund</b>				
<b>G062</b>	<b>Benevolent Fund</b>				
G06214	Provincial Government Employees Benevolent Fund	3,044.289	3,364.977	2,943.619	3,237.981
G06211	Provincial Government Employees Benevolent Fund (Forest)				
G06215	District Government Employees Benevolent Fund				
G06221	Sindh Police Benevolent Fund	1,071.727	1,172.437	1,187.326	1,306.058
<b>G062</b>	<b>Total Benevolent Fund</b>	<b>4,116.016</b>	<b>4,537.413</b>	<b>4,130.945</b>	<b>4,544.039</b>
<b>G063</b>	<b>Welfare Funds</b>				
G06304	Workers Welfare Fund				
G06313	Workers Welfare Fund	9,291.082	11,055.063	6,366.685	7,003.354
G06316	Wokers Profit Participation Fund	5,203.164	3,687.593	13,921.339	15,313.472
<b>G064</b>	<b>Insurance Fund</b>				
G06406	Federal Government Employees Group Insurance Fund (Forest)	0.001			
G06408	Provincial Government Employees Group Insurance Fund	3,660.992	4,047.821	2,927.892	3,220.681
G06411	District Government Employees Group Insurance Fund	0.008	0.009	0.315	0.347
<b>G064</b>	<b>Total Insurance Fund</b>	<b>3,661.001</b>	<b>4,047.830</b>	<b>2,928.207</b>	<b>3,221.028</b>
<b>G06</b>	<b>Total Trust Account- Fund</b>	<b>64,610.706</b>	<b>73,804.060</b>	<b>68,126.920</b>	<b>74,939.612</b>
<b>G10</b>	<b>Trust Account- Other</b>				
<b>G101</b>	<b>Accounts of Other Departments</b>				
G10103	Food Wing Receipts and Collection Accou	12.365	2.915	9.715	10.687
G10107	Deposits of Department of Minerals Dev.				
G10113	Public Works/Pak. PWD Deposit	17,946.161	22,568.015	14,225.158	15,647.674
G10118	Public Works / Pakistan PWD Deposits			1.743	1.917
G10125	Transfer between PW Offices	24.214	34.261	0.165	0.181
G10130	Transfer between Forest Officers				
G10131	Forest Cheque	1,566.778	1,760.789	1,282.945	1,411.239
G10142	Public works deposits (health)			20.656	22.722
G10146	Public works deposits (others)			313.019	344.321
<b>G101</b>	<b>Total Accounts of Other Departments</b>	<b>19,549.518</b>	<b>24,365.979</b>	<b>15,853.401</b>	<b>17,438.741</b>

## ESTIMATES OF PUBLIC ACCOUNTS

		(Rs. in million)			
Head of Account	Accounts	Budget Estimate 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
<b>G102</b>	<b>Accounts of Other Entities</b>				
	G10207 Suspense Account				
<b>G103</b>	<b>Accounts of Other Entities</b>				
	G10304 Zakat Collection Account	0.899	1.117	0.791	0.870
	G10307 Other Appropriations				
<b>G104</b>	<b>Other Remittances</b>				
	G10402 Forest Remittances	101.979	158.311	152.428	167.671
	G10406 Sindh Food Department Remittances	70,400.459	160,493.263	47,232.708	51,955.978
	G10407 PWD Remittances			1.120	1.232
	G10408 Remittances into Treasuries	350.250	15,487.473	363.225	399.547
	G10410 Other Miscellaneous Remittances				
	G10413 Sales Tax Remittances				
	G10414 Cash Remittances between Treasuries				
	G10415 SBP Remittances				
	G10419 Exchange Account between Civil and Defence	0.215	0.044	3.572	3.930
	G10418 Exchange Account between Civil and Pakistan Post	0.000	0.404	1.182	1.300
	G10425 Cheques	345.586	376.596	164.632	181.096
	G10423 Other Remittances				
<b>G104</b>	<b>Total Other Remittances</b>	<b>71,198.489</b>	<b>176,516.090</b>	<b>47,918.867</b>	<b>52,710.754</b>
<b>G10</b>	<b>Total Trust Account- Others</b>	<b>90,748.906</b>	<b>200,883.187</b>	<b>63,773.059</b>	<b>70,150.365</b>

## ESTIMATES OF PUBLIC ACCOUNTS

		(Rs. in million)			
Head of Account	Accounts	Budget Estimate 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
<b>G</b>	<b>LIABILITIES</b>				
<b>G11</b>	<b>Special Deposit- Investment</b>				
<b>G112</b>	<b>Other Deposit Accounts</b>				
	G11204 Deposits on Account of Foreign Mountaineering Expeditions				
	G1120D Security Deposits (Spl GL)			1,627.874	1,790.661
	G11212 Deposit of Sugar Cane Development Cess Fund	9.761	1.039	10.457	11.503
	G11215 Revenue Deposit	771.099	3,319.285	1,905.267	2,095.794
	G11216 Civil and Criminal Courts Deposits	4,609.088	5,055.106	2,645.758	2,910.333
	G11217 Personal Deposit	10,430.051	10,434.414	15,358.395	16,894.235
	G11218 Forest Deposits	541.720	562.986	661.547	727.701
	G11220 Deposits in connection with elections		1.870	0.000	0.000
	G11238 Security Deposit of Supply Cell	4.944	3.878	30.555	33.611
	G11240 Security Deposit of Cashiers	0.150	0.217	1.885	2.073
	G11290 Security Deposit from Contractors	0.013			
	G Deposits of Department of Minerals Development				
	G11226 Deposits in favour of the Chief Settlement Commissioner				
	<b>G11263 Assignment Account (IDA/IBRD)</b>	<b>405,871.113</b>	<b>432,653.425</b>	<b>427,145.195</b>	<b>469,859.715</b>
	1	405,871.113	432,653.425	427,145.195	469,859.715
	<b>G112 Total Other Deposit Accounts</b>	<b>422,237.939</b>	<b>452,032.218</b>	<b>449,386.933</b>	<b>494,325.626</b>
	<b>G11 Total Special Deposit- Investment</b>	<b>422,237.939</b>	<b>452,032.218</b>	<b>449,386.933</b>	<b>494,325.626</b>

## ESTIMATES OF PUBLIC ACCOUNTS

		(Rs. in million)			
Head of Account	Accounts	Budget Estimate 2023-24	Revised Estimate 2024-25	Budget Estimate 2025-26	
<b>G</b>	<b>LIABILITIES</b>				
<b>G12</b>	<b>Special Deposit- Fund</b>				
<b>G121</b>	<b>Relief Funds</b>				
	G12108 President's Fund for Flood Relief 1978		0.012		
	G12113 Governor's Relief Fund				
	G12114 Sindh Relief Fund	0.011			
	G12142 Personal Deposits	2,416.950	57.682	2,364.520	
	G12141 SCP Diamer Basha and Mohammad Dams Fund	0.000			
	G12155 Sindh Corona virus emergency fund	0.259	0.278	0.081	
	<b>G121 Total Relief Funds</b>	<b>2,417.220</b>	<b>57.971</b>	<b>2,364.601</b>	
<b>G122</b>	<b>Welfare Fund</b>				
	G12217 Sindh Orphanages Fund	0.448	0.493	3.642	
	<b>G12207 Total Relief Funds</b>	<b>0.448</b>	<b>0.493</b>	<b>3.642</b>	
<b>G124</b>	<b>Development Fund</b>				
	G12402 Irrigation Works Reserve for Renewal and Replacement of Irrigation Machinery				
	G12417 Forestry Development Fund		0.002	0.003	
	G12404 Buildings/Roads Works Reserve for Renewals & Replacement of Machinery				
	<b>G124 Total Development Fund</b>	<b>0.000</b>	<b>0.000</b>	<b>0.002</b>	
	G12704 Police Fund	145.079	157.982	146.230	
	G12712 Trust Interest Fund (Charitable Endowment)			160.853	
	G12713 Income Tax Deduction form Salaries	12,725.447	13,157.890	21,351.391	
	G12714 Income Tax Deduction from Contractors/Suppliers	22,317.314	26,208.794	26,409.590	
	G12717 District Funds	0.455	0.510	0.056	
	G12718 Municipal Funds			0.062	
	G12722 Other Miscellaneous Fund				
	G12724 President Fund				
	G12741 Fed. Civil Servants subscription to Service Book	0.014	0.014	0.014	
	G12774 National Disaster Management Fund	17.892	19.789	0.015	
	G12777 Sales Tax Dedication (at Source)	1,203.479	1,372.996	1,418.655	
	<b>G127 Total Other Funds</b>	<b>36,409.680</b>	<b>40,917.975</b>	<b>49,325.951</b>	
	<b>G12 Total Special Deposit- Fund</b>	<b>38,827.348</b>	<b>40,976.439</b>	<b>51,694.196</b>	
<b>G</b>	<b>Total Liabilities</b>	<b>4,250,137.154</b>	<b>4,710,347.417</b>	<b>5,711,694.681</b>	
<b>F</b>	<b>Total Assets</b>	<b>2,241,613.046</b>	<b>2,474,511.057</b>	<b>2,473,163.819</b>	
	<b>Total Other Receipts (Public Accounts of the Pro</b>	<b>6,491,750.200</b>	<b>7,184,858.474</b>	<b>8,184,858.500</b>	
	<b>Opening Balance</b>				
	<b>Account No.I</b>	100,400.000	55,000.000	112,644.000	
	<b>Account No.II</b>			100,000.000	

## ESTIMATES OF PUBLIC ACCOUNTS

		(Rs. in million)			
Head of Account	Accounts	Budget Estimate 2023-24	Revised Estimate 2024-25	Budget Estimate 2025-26	
<b>DISBURSEMENT</b>					
<b>F</b>	<b>ASSETS</b>				
<b>F01</b>	<b>Cash and Bank Balances</b>				
<b>F011</b>	<b>Balance with SBP (State Bank of Pakistan)</b>				
	F01101 Non Food Account (Civil)	2,241,398.327	2,467,100.217	2,712,660.021	
	F01102 Food Account			2,983,926.023	
	F01104 District Account				
<b>F011</b>	<b>Total Balance with SBP</b>	<b>2,241,398.327</b>	<b>2,467,100.217</b>	<b>2,712,660.021</b>	
<b>F014</b>	<b>Other Accounts</b>				
	F01405 Cash at State Bank				
	F01205 State Bank Deposits-Non-Food Account				
<b>F012</b>	<b>Total Other Accounts</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	
<b>F015</b>	<b>Civil Departmental Balances</b>				
	F01501 Civil Departmental Balances(Civil)				
	F01502 Civil Departmental Balances(Pub. Works)				
	F01503 Civil Departmental Balances(Forest)	28.108	51.468	1.217	
	F01512 Civil Departmental Balances(PW)			1.338	
	F01513 Civil Departmental Balances(Food Wing)				
	F01515 Others				
<b>F015</b>	<b>Total Civil Departmental Balances</b>	<b>28.108</b>	<b>51.468</b>	<b>1.217</b>	
<b>F01</b>	<b>Total Cash and Bank Balances</b>	<b>2,241,426.435</b>	<b>2,467,151.685</b>	<b>2,712,661.238</b>	

## ESTIMATES OF PUBLIC ACCOUNTS

		(Rs. in million)			
Head of Account	Accounts	Budget Estimate 2023-24	Revised Estimate 2024-25	Budget Estimate 2025-26	
<b>F02</b>	<b>Receivable</b>				
<b>F021</b>	<b>Loans and Advances</b>				
F02101	Permanent Advances (Civil)				
F02113	Accounts with Government Servants	10.157	0.044	0.025	
F02119	OB Advances	2.321	2.999	1.540	
F02123	Payment for Fertilizer on behalf of PADC,ADA				
F02139	OB Advances (Forest)				
<b>F021</b>	<b>Total Loans and Advances</b>	<b>12.478</b>	<b>3.043</b>	<b>1.565</b>	
<b>F02</b>	<b>Total Receivable</b>	<b>12.478</b>	<b>3.043</b>	<b>1.721</b>	
<b>F05</b>	<b>OTHER ASSETS</b>				
<b>F05101</b>	Transaction on Behalf of SBP	183.048			
1	Sindh Pension Fund				
2	Sindh Social Relief Fund				
3	Sindh GP Investment Fund				
4	Viability Gap Fund				
5	People's Housing				
6	Provincial Disaster Management Fund				
7	SASO Pensioner's Fund				
8	Sindh Coal Development Fund				
9	Sindh Project Development Facility				
10	Education City Fund				
<b>F05102</b>	Down payments		237.833	278.548	
<b>F04/5</b>	<b>Total Investments and others</b>	<b>183.048</b>	<b>237.833</b>	<b>278.548</b>	
<b>F</b>	<b>Total Assets</b>	<b>2,241,621.961</b>	<b>2,467,392.561</b>	<b>2,712,941.351</b>	
		<b>2,984,235.485</b>			

## ESTIMATES OF PUBLIC ACCOUNTS

		(Rs. in million)			
Head of Account		Accounts	Budget Estimate	Revised Estimate	Budget Estimate
		2023-24	2024-25	2024-25	2025-26
<b>G</b>	<b>LIABILITIES</b>				
<b>G01</b>	<b>Current Liabilities</b>				
<b>G011</b>	<b>Cheque Clearing Account</b>				
G011	Cheque Clearing Accounts	1,355,648.153	1,486,878.428	2,078,706.495	2,336,577.146
G01191	Assignment Account Cheques	136,329.978	139,170.818	373,797.392	542,691.281
<b>G011</b>	<b>Total Cheque Clearing Account</b>	<b>1,491,978.131</b>	<b>1,626,049.246</b>	<b>2,452,503.887</b>	<b>2,879,268.427</b>
<b>G012</b>	<b>Others</b>				
G01201	Outstanding Commitments	1,359,255.925	1,482,857.500	1,588,087.278	1,746,896.005
G01204	Others		1.579	0.000	0.000
G04104	Fund for IS duty allowance	3,736.552	3,724.889	3,607.464	3,968.209
<b>G05</b>	<b>Control Accounts</b>				
<b>G051</b>	<b>Miscellaneous</b>				
G05103	Suspense Account	14,197.077	15,614.892	487.369	536.106
G05104	HR Document Spilting Account	0.000			
G05105	Wages Clearing Account	760,268.293	802,152.215	837,224.691	920,947.160
G05106	Inter Provincial Settlement Account	0.036			
G05107	Adjusting Account between Federal and Provincial Government	0.037	0.420	0.000	0.000
G05108	Miscellaneous Account				
G05110	State Bank Suspense	1,193.685	1,471.675	1,252.330	1,377.563
G05111	District Accounts Office Suspense				
G05115	Adjusting Account between Provincial and District Governments				
G05125	Inter Provincial Settlement Account	33.961	790.370	56.607	62.268
G05132	Settlement Account	560.265		159.789	175.768
<b>G051</b>	<b>Total Miscellaneous</b>	<b>776,253.353</b>	<b>820,029.571</b>	<b>839,180.786</b>	<b>923,098.865</b>
<b>G05</b>	<b>Total Control Accounts</b>	<b>776,253.353</b>	<b>820,029.571</b>	<b>839,180.786</b>	<b>923,098.865</b>
<b>G06</b>	<b>Trust Account- Fund</b>				
<b>G061</b>	<b>Provident Fund</b>				
G06103	General Provident Fund (Civil)	27,123.525	29,742.681	27,794.836	30,574.320
G06106	General Provident Fund(Forest)	84.031	59.192	78.631	86.494
<b>G061</b>	<b>Total Provident Fund</b>	<b>27,207.556</b>	<b>29,801.873</b>	<b>27,873.467</b>	<b>30,660.814</b>

## ESTIMATES OF PUBLIC ACCOUNTS

		(Rs. in million)			
Head of Account	Accounts	Budget	Revised	Budget	
		Estimate	Estimate	Estimate	
		2023-24	2024-25	2024-25	2025-26
<b>G</b>	<b>LIABILITIES</b>				
<b>G06</b>	<b>Trust Account- Fund</b>				
<b>G062</b>	<b>Benevolent Fund</b>				
G06211	Provincial Government Employees Benevolent Fund(Forest)				
G06214	Provincial Government Employees Benevolent Fund	3,981.165	1,627.772	4,713.119	5,184.430
G06215	District Government Employees Benevolent Fund				
G06221	Sindh Police Benevolent Fund(Sindh Police)	1,062.750	1,247.801	1,184.722	1,303.194
<b>G062</b>	<b>Total Benevolent Fund</b>	<b>5,043.915</b>	<b>2,875.573</b>	<b>5,897.841</b>	<b>6,487.624</b>
<b>G063</b>	<b>Welfare Funds</b>				
G06313	Workers Welfare Fund(Sindh)	10,544.628	11,221.399	6,482.637	7,130.900
G06316	WRP Fund	96.994			
<b>G064</b>	<b>Insurance Fund</b>				
G06406	Fed Govt. Empl. Insur. Fund (FO)	0.001			
G06408	Provincial Government Employees Group Insurance Fund	4,688.805	5,022.177	4,135.817	4,549.398
G06411	District Government Employees Group Insurance Fund	0.008	0.009	0.087	0.095
<b>G064</b>	<b>Total Insurance Fund</b>	<b>4,688.814</b>	<b>5,022.186</b>	<b>4,135.904</b>	<b>4,549.493</b>
<b>G06</b>	<b>Total Trust Account- Fund</b>	<b>47,581.907</b>	<b>48,921.030</b>	<b>44,389.849</b>	<b>48,828.831</b>
<b>G10</b>	<b>Trust Account- Other</b>				
<b>G101</b>	<b>Accounts of Other Departments</b>				
G10104	Mint Receipts and Connection Account	2.650	2.915	1.743	1.917
G10106	Deposit of Works and Survey of Pakistan				
G10111	Food Department Deposits				
G10112	Sanitary Board Fund				
G10113	Public Works/Pak. PWD Deposit	14,284.572	15,258.116	10,402.185	11,442.403
G10114	Supply and Development Department Deposit				
G10125	Transfer between PW Offices		8.924	0.000	0.000
G10130	Transfer between Forest Officers				
G10131	Forest Cheque	1,265.352	1,363.522	1,193.779	1,313.157
G10134	Pre Audit Cheques - Civil (Others)				
G10135	Pre Audit- Civil Cheques				
G10137	Pre Audit Cheques Civil A/C-II				
<b>G101</b>	<b>Total Accounts of Other Departments</b>	<b>15,552.574</b>	<b>16,633.477</b>	<b>11,597.707</b>	<b>12,757.477</b>

## ESTIMATES OF PUBLIC ACCOUNTS

		(Rs. in million)			
Head of Account	Accounts	Budget Estimate 2023-24	Revised Estimate 2024-25	Budget Estimate 2025-26	
<b>G102</b>	<b>Accounts of Other Entities</b>				
	G10207 Suspense Account				
<b>G103</b>	<b>Accounts of Other Entities</b>				
	G10304 Zakat Collection Account	0.624	1.224	0.026	
<b>G104</b>	<b>Other Remittances</b>				
	G10402 Forest Remittances	166.366	190.765	199.542	
	G10406 Sindh Food Department Remittances	70,400.310	184,911.446	48,326.375	
	G10407 PWD Remittances				
	G10408 Remittances into Treasuries	20.600	13,290.704	29.452	
	G10410 Other Miscellaneous Remittances				
	G10414 Cash Remittances between Treasuries				
	G10415 SBP Remittances				
	G10417 Exchange Account between Civil and Civil				
	G10418 Exchange Account between Civil and Pak Post	0.215	0.447	4.742	
	G10425 Cheques	345.586	376.596	164.632	
	G10423 Other Remittances				
	G10412 Incom Tax Remittance				
<b>G104</b>	<b>Total Other Remittances</b>	<b>70,933.077</b>	<b>198,769.959</b>	<b>48,724.743</b>	
<b>G10</b>	<b>Total Trust Account- Others</b>	<b>86,486.275</b>	<b>215,404.660</b>	<b>60,322.476</b>	
		<b>53,597.221</b>	<b>66,354.726</b>		

## ESTIMATES OF PUBLIC ACCOUNTS

		(Rs. in million)			
Head of Account	Accounts	Budget	Revised	Budget	
		Estimate	Estimate	Estimate	
		2023-24	2024-25	2024-25	2025-26
<b>G</b>	<b>LIABILITIES</b>				
<b>G11</b>	<b>Special Deposit- Investment</b>				
<b>G112</b>	<b>Other Deposit Accounts</b>				
G1103	Assignment Account				
G11204	Deposits on Account of Foreign Mountaineering Expeditions				
G11212	Deposit of Sugar Cane Development Cess Fund	57.550	49.791	14.538	15.992
G11215	Revenue Deposit	1,252.813	1,150.536	2,916.027	3,207.630
G11216	Civil and Criminal Courts Deposits	5,812.170	6,289.004	3,241.049	3,565.154
G11217	Personal Deposit	10,232.403	10,050.326	15,144.406	16,658.846
G11218	Forest Deposits	1,076.389	1,082.752	970.724	1,067.796
G11220	Deposits in connection with elections				
G11228	Deposit in favour of Chief Settlement Commissioner				
G11238	Deposit in favour of Chief Settlement Commissione:	0.201	0.221	0.316	0.348
G11240	Security Deposit of Cashiers	0.150	0.165	2.123	2.336
G11246	Deposit a/c of grants for economi dev of rural areas				
G1120D	Security Deposit (Spl GL)			27.026	29.729
G11238	Security Deposit of Supply Cell				
<b>G11263</b>	<b>Assignment Account (IDA IBRD)</b>	<b>403,068.936</b>	<b>459,556.374</b>	<b>415,561.565</b>	<b>457,117.722</b>
<b>G112</b>	<b>Total Other Deposit Accounts</b>	<b>421,500.612</b>	<b>478,179.169</b>	<b>437,877.774</b>	<b>481,665.553</b>
<b>G11</b>	<b>Total Special Deposit- Investment</b>	<b>421,500.612</b>	<b>478,179.169</b>	<b>437,877.774</b>	<b>481,665.553</b>

## ESTIMATES OF PUBLIC ACCOUNTS

		(Rs. in million)			
Head of Account	Accounts	Budget	Revised	Budget	
		Estimate	Estimate	Estimate	
		2023-24	2024-25	2024-25	2025-26
<b>G</b>	<b>LIABILITIES</b>				
<b>G12</b>	<b>Special Deposit- Fund</b>				
<b>G121</b>	<b>Relief Funds</b>				
	G12102 Prime Minister Relief Fund				
	G12114 Sindh Relief Fund		0.004	0.005	
	G12142 Sindh Flood Relief Fund	2,427.070	2,659.985	11.301	
	G12155 Sindh Corona Virus Emergency Fund	0.259	0.284	0.075	
	<b>G121 Total Relief Funds</b>	<b>2,427.329</b>	<b>2,660.269</b>	<b>11.380</b>	
<b>G122</b>	<b>Welfare Fund</b>				
	G12217 Sindh Orphanages Fund	0.448	0.493	3.608	
	<b>G124 Total Development Fund</b>	<b>0.448</b>	<b>0.493</b>	<b>3.608</b>	
<b>G125</b>	<b>Education and training abroad</b>				
	G12503 Worker's children education fund				
	<b>G125 Total Education and training abroad</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	
<b>G126</b>	<b>Fund for culture and heritage</b>				
	G12602 Quaid - e - Azam Memorial Fund				
	<b>G125 Total Education and training abroad</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	
<b>G127</b>	<b>Other Funds</b>				
	G12704 Police Fund	143.438	155.672	147.701	
	G12712 Trust Interest Fund (Charitable Endowment)				
	G12713 Income Tax Deduction form Salaries	13,329.763	12,381.339	20,511.111	
	G12714 Income Tax Deduction from Contractors/Suppliers	21,593.693	25,627.356	23,872.712	
	G12717 District Funds	0.294	0.324	0.000	
	G12718 Municipal Funds				
	G12741 Fed. Civil servants subscription to services book				
	G12774 NDM Fund	17.892		0.016	
	G12777 Sale Tax Deduction	1,358.554	1,472.815	1,401.107	
	<b>G127 Total Other Funds</b>	<b>36,443.633</b>	<b>39,637.506</b>	<b>45,932.647</b>	
	<b>G12 Total Special Deposit- Fund</b>	<b>38,871.409</b>	<b>42,298.268</b>	<b>45,947.635</b>	
<b>G13</b>	<b>Special Deposit - Grant</b>				
<b>G131</b>	<b>Grant in Aid</b>				
	G13115 Deposit A/c of Japanese grant				
	G13116 Other Foreign Grants	0.003			
	<b>G131 Total Grant in Aid</b>	<b>0.003</b>	<b>0.000</b>	<b>0.000</b>	
	<b>G13 Total Special Deposit - Grant</b>	<b>0.003</b>	<b>0.000</b>	<b>0.000</b>	
<b>G</b>	<b>Total Liabilities</b>	<b>4,225,664.168</b>	<b>4,717,465.913</b>	<b>5,471,917.149</b>	
<b>F</b>	<b>Total Assets</b>	<b>2,241,621.961</b>	<b>2,467,392.561</b>	<b>2,712,941.351</b>	
<b>Total Other Disbursement (Public Accounts of the Province)</b>		<b>6,467,286.129</b>	<b>7,184,858.474</b>	<b>8,184,858.500</b>	

## DEVELOPMENT RESOURCES

(Rs. in million)				
Head of Account	Accounts 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
<b>REVENUE COMPONENT</b>				
General Revenue Receipts *	1,792,403.195	2,568,669.877	2,420,913.365	2,835,030.562
Current Revenue Expenditure	1,420,708.459	1,912,359.196	1,860,925.260	2,142,000.000
<b>Net Revenue Component</b>	<b>371,694.736</b>	<b>656,310.681</b>	<b>559,988.105</b>	<b>693,030.562</b>
<b>CAPITAL COMPONENT</b>				
General Capital Receipts	86.341	21,620.129	6,634.929	33,184.821
General Capital Expenditure	124,274.672	184,838.810	237,978.297	281,673.333
<b>Net Capital Component</b>	<b>(124,188.331)</b>	<b>(163,218.681)</b>	<b>(231,343.368)</b>	<b>(248,488.512)</b>
<b>Surplus(+)/Deficit(-)</b>	<b>247,506.405</b>	<b>493,092.000</b>	<b>328,644.737</b>	<b>444,542.050</b>
<b>PUBLIC ACCOUNTS</b>				
Public Account Receipts	6,491,750.200	7,184,858.474	8,184,858.500	9,184,858.500
Public Account Disbursement	6,467,286.129	7,184,858.474	8,184,858.500	9,184,858.500
<b>Net Public Accounts</b>	<b>24,464.071</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>DEVELOPMENT RESOURCES</b>				
Net Revenue Component	371,694.736	656,310.681	559,988.105	693,030.562
Net Capital Component	(124,188.331)	(163,218.681)	(231,343.368)	(248,488.512)
Net Public Accounts	24,464.071	0.000	0.000	0.000
Carry Over Cash Balances	100,400.000	55,000.000	112,644.000	100,000.000
Development Grants	9,002.910	76,971.911	79,735.000	76,582.058
Foreign Project Assistance	199,877.556	334,000.724	296,169.963	366,744.609
<b>TOTAL RESOURCES</b>	<b>581,250.942</b>	<b>959,064.635</b>	<b>817,193.700</b>	<b>987,868.717</b>
<b>DEVELOPMENT PROGRAMME</b>	<b>466,995.086</b>	<b>959,064.635</b>	<b>817,193.700</b>	<b>1,018,326.667</b>
<b>(+)SURPLUS/(-)DEFIT</b>	<b>112,654.715</b>	<b>0.000</b>	<b>0.000</b>	<b>(30,457.950)</b>

**Public Debt Liability of Government of Sindh***Amount in PKR million.*

<b>Development Partners</b>	<b>Accounts 2023-24</b>	<b>Balance as at 1st July 2025</b>	<b>Payment During the FY 2025-26</b>	<b>Loan Received During the FY 2025- 26</b>	<b>Balance as at 30th June 2026</b>
IDA	759,879	841,951	24,354	146,269	847,415
ADB	218,238	266,442	14,830	105,170	285,724
IFAD	278	233	48	1,500	236
IBRD	41,728	71,891	2,084	63,958	89,597
OFID	-	-	-	-	-
Others	25,183	54,104	392	42,719	56,383
Japanese	5,949	9,562	762	-	10,868
<b>Foreign Funded Loan</b>	<b>1,051,255</b>	<b>1,244,183</b>	<b>42,470</b>	<b>359,617</b>	<b>1,290,223</b>
CDL	114	68	50	-	64
SCARP (CDL)	13,616	12,176	1,455	-	12,161
<b>Domestic Loans</b>	<b>13,730</b>	<b>12,245</b>	<b>1,506</b>	<b>-</b>	<b>12,225</b>
<b>Grand Total</b>	<b>1,064,985</b>	<b>1,256,427</b>	<b>43,976</b>	<b>359,617</b>	<b>1,302,448</b>

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

Rupees in Millions

S.No.	Name of Fund	Shape of Investment	Inception of the Fund	Total Amount Released Since Inception Till 30th June 2023	Accumulated Value of Investments as on 30th June 2024	Releases in 2024-25	Expenditure / Transfers Incurred in the Year 2024-25	Estimated Profit to be Earned During the Year 2024-25	Value of Investments as on 30th June 2025	Budget Allocation 2023-24	Budget Allocation 2024-25	Budget Allocation 2025-26
1	Sindh Province Pension Fund	Bank Deposit, Govt Bank	2002-03	89,800.00	248,484.56	25,000.00	73.23	68,224.67	341,636.00	26,000.00	73,361.90	25,000.00
2	Sindh Social Relief Fund	Deposit & Govt Bank	2005-06	52,042.50	53,568.50	-	-	5,564.50	59,133.00	-	-	-
3	Sindh General Provident Investment Fund	Bank Deposit, Govt Bank	2007-08	23,200.00	124,996.30	-	62.32	30,867.02	155,801.00	2,000.00	2,000.00	2,000.00
4	Viability Gap Fund	Deposit & Govt Bank	2008-09	128,674.00	5,729.10	65,000.00	58,023.67	-	6,976.00	58,000.00	65,000.00	83,000.00
5	People's Housing Cell Fund	Deposit & Govt Bank	2008-09	2,965.82	863.51	-	-	283.49	1,147.00	-	-	-
6	Provincial Disaster Management Fund	Deposit & Govt Bank	2009-10	400.00	0.11	-	-	0.00	0.12	-	-	-
7	SASO Pensioner's Fund	Deposit & Govt Bank	2008-09	126.11	42.73	-	-	6.87	49.60	-	-	-
8	Sindh Coal Development Fund	Deposit & Govt Bank	2010-11	13,700.00	9,330.32	-	-	679.68	10,010.00	1,500.00	1,500.00	1,500.00
9	Sindh Project Development Facility	Deposit & Govt Bank	2009-10	949.92	1,059.64	-	66.23	230.09	1,223.50	200.00	200.00	200.00
10	Endowment Fund for PPHI	Deposit & Govt Bank	2011-12	300.00	1,206.17	-	-	146.83	1,353.00	-	-	-
11	Sindh Govt Employees Group Insurance Fund	Deposit & Govt Bank	2012-13	1,501.00	4,887.74	-	-	1,581.26	6,469.00	-	-	-
12	Education City Fund	Deposit & Govt Bank	2011-12	0.10	0.26	-	-	0.01	0.27	-	-	-
13	SPPRA Investment Fund	Bank Deposit, Govt Bank	2013-14	41.27	87.27	-	-	3.96	91.23	-	-	-
14	Investment Fund For Sindh Civil Servants Housing Four	Deposit & Govt Bank	2013-14	5,100.00	9,692.80	-	-	1,573.57	11,266.37	500.00	500.00	500.00
15	Sindh Alternative Energy Fund	Deposit & Govt Bank	2013-14	78.00	187.29	-	-	449.71	637.00	-	-	-
16	Sindh Infrastructure Development	Deposit & Govt	2025-26	-	-	-	-	-	-	-	-	97,672.44
	<b>Grant Total</b>			<b>318,878.71</b>	<b>460,136.29</b>	<b>90,000.00</b>	<b>58,225.45</b>	<b>109,611.67</b>	<b>595,793.08</b>	<b>88,200.00</b>	<b>142,561.90</b>	<b>209,872.44</b>

