

VOLUME - I



BUDGET 2026-27

ANNUAL BUDGET
STATEMENT

2026-27

BUDGET 2026-27



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, 17th June, 2026**

**ANNUAL BUDGET STATEMENT
GOVERNMENT OF SINDH
FOR THE YEAR
2026-27**

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FISCAL FRAMEWORK

Rs in Million

Head of Account	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
TOTAL REVENUE (A=B+C)	2,301,297	2,824,192	2,637,015	3,038,248
Federal Transfers (B)	1,755,093	2,095,576	1,926,689	2,263,188
Revenue Assignment	1,571,215	1,927,329	1,771,753	2,083,347
Straight Transfers	141,638	116,433	107,304	123,832
Other Grants (OZT)	42,240	51,814	47,632	56,009
Provincial Revenue (C)	546,204	728,616	710,325.8	775,060
Sales Tax on Services	284,217	388,000	360,000	450,000
Other Tax Receipts	221,683	288,060	263,730	240,060
Non-Tax Revenue	40,304	52,556	86,596	85,000
TOTAL EXPENDITURE (D=E+F)	2,302,855	3,160,327	3,151,348	3,280,385
Current Revenue Expenditure (E)	1,691,173	2,142,000	2,207,348	2,560,000
Employees Related Expenses.	566,791	840,268	726,831	903,462
Project Pre-investment Analysis	140	144	204	139
Operating Expenses	187,612	247,499	242,812	205,636
Employees' Retirement Benefits	309,342	271,346	330,800	360,036
Grants Subsidies and Write off Loans	463,576	616,174	703,482	686,425
Transfers	29,213	31,772	41,420	283,867
Interest Payment	48,962	59,765	59,481	54,249
Physical Assets	32,401	26,317	40,443	29,726
Repairs and Maintenance	53,136	48,716	61,874	36,459
Development Expenditure (F)	611,682	1,018,327	944,000	720,385
Annual Development Program	312,685	520,000	440,000	385,000
District ADP	38,793	55,000	40,000	15,000
Federal PSDP	29,976	76,582	64,000	64,330
Foreign Projects Assistance	230,228	366,745	400,000	256,055
OPERATING BALANCE (G=A-D)	(1,559)	(336,135)	(514,333)	(242,137)
NET LENDING ITEMS (H)	19,980	73,711	59,241	56,223
Net Food Account - State Trading	(3,000)	73,711	59,241	56,223
Net Public Account	22,980	-	-	-
FISCAL BALANCE (I=G+H)	18,421	(262,424)	(455,092)	(185,914)
FINANCING (J=K+L)	322,981	305,677	486,462	205,201
Net Capital Receipts and Expenditure (K)	210,337	205,677	316,462	115,201
General Capital Receipts	50	44,024	13,206	76,489
Capital Expenditure/Investment	(135,697)	(281,673)	(135,993)	(281,673)
Foreign Project Assistance (Loans)	279,368	366,745	367,898	256,055
Development Grants (PSDP)	66,616	76,582	71,350	64,330
Carry Over Cash Balance (Opening) (L)	112,644	100,000	170,000	90,000
CLOSING BALANCE (N=I+J)	341,402	43,253	31,370	19,286

ESTIMATES OF RECEIPTS

[1]

(Rs. in million)				
Head of Account	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
TOTAL PROVINCIAL CONSOLIDATED FUND (REV.+CAPITAL)(A+B+C)	<u>2,687,509.360</u>	<u>3,656,703.050</u>	<u>3,373,918.963</u>	<u>3,711,855.329</u>
TOTAL GENERAL REVENUE RECEIPTS - A	2,301,295.924	2,824,191.622	2,637,014.846	3,038,248.132
Federal Transfers & Straight Transfers (Excl. 0.66% Grant)	1,712,852.837	2,043,761.601	1,879,057.366	2,207,179.610
Provincial Tax Receipts	505,899.382	676,060.000	623,729.820	690,060.000
Provincial Non-Tax Revenue	40,303.261	52,555.892	86,596.000	85,000.000
Other Grants from the Federal Government	42,240.444	51,814.129	47,631.660	56,008.522
Development Grants(including Other Grants)	66,616.323	76,582.058	71,350.486	64,330.234
Foreign Grants - Non Development Grants	7,281.412	10,838.940	6,036.270	8,144.650
Total General Capital Receipts (Account-I)- B	<u>272,137.312</u>	<u>399,929.430</u>	<u>375,067.361</u>	<u>324,399.313</u>
General Capital Receipts	50.407	33,184.821	7,169.821	68,344.100
Foreign Projects Assistance	272,086.905	366,744.609	367,897.540	256,055.213
Total State Trading Schemes Receipts (A/C-II)- C	40,178.389	345,161.000	284,450.000	276,733.000

ESTIMATES OF RECEIPTS

[2]

Head of Account		(Rs. in million)			
		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
SUMMARY					
<u>FEDERAL TRANSFERS</u>					
B	TAX REVENUE				
B01	Direct Taxes	761,285.420	935,218.197	869,846.376	1,028,178.739
	B011 Tax on Income	759,402.153	932,839.626	867,133.820	1,024,501.168
	B017 Capital Value Tax	1,883.267	2,378.571	2,712.556	3,677.571
B02	Indirect Taxes	814,635.141	998,647.006	905,885.856	1,059,105.210
	B020 Customs	174,667.113	215,246.570	187,791.590	228,421.408
	B023 Sales Tax	531,524.302	655,475.083	597,219.600	679,167.682
	B024 Federal Excise	103,737.766	121,388.753	116,895.866	147,579.460
	B02503 Net Proceeds on Excise Duty on Natural Gas Assigned to Provinces	4,705.960	6,536.600	3,978.800	3,936.660
Total Federal Tax Receipts		1,575,920.561	1,933,865.203	1,775,732.232	2,087,283.949

ESTIMATES OF RECEIPTS

[3]

(Rs. in million)

Head of Account	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
SUMMARY				
<u>PROVINCIAL RECEIPTS</u>				
B TAX REVENUE				
B01 Direct Taxes	3,358.185	10,000.000	3,277.510	8,000.000
B011 Tax on Income (Agriculture)	1,442.291	8,000.000	2,000.000	6,000.000
B013 Property Tax	365.667	1,400.000	1,000.000	1,400.000
B014 Land Revenue	261.476	600.000	220.000	600.000
B016 Tax on Profession, Trades and Callings	1,288.714	0.000	57.450	0.000
B017 Capital Value Tax on Immoveable Property	0.037	0.000	0.060	0.000
B02 Indirect Taxes	336,893.508	461,410.000	426,410.000	535,410.000
B023 Sales Tax (General Sales Tax Provincial)	284,216.047	380,000.000	360,000.000	450,000.000
B026 Provincial Excise	8,735.968	15,000.000	9,000.000	15,000.000
B027 Stamps Duty	25,217.324	46,000.000	32,000.000	40,000.000
B028 Motor Vehicles	18,724.169	20,410.000	25,410.000	30,410.000
B03 Other Indirect Taxes	165,647.689	204,650.000	194,042.310	146,650.000
Entertainment Tax	110.541	0.000	14.320	0.000
Electricity	2,637.557	4,000.000	14,000.000	6,000.000
Sindh Development Maintenance of Infra-Structure	162,710.481	200,000.000	180,000.000	140,000.000
Other, all types	78.798	650.000	27.960	650.000
Cotton Fees	110.312	0.000	0.030	0.000
Total Provincial Tax Receipts	505,899.382	676,060.000	623,729.820	690,060.000

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

[4]

Head of Account		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27	
DETAILS						
FEDERAL TRANSFERS						
B	<u>TAX RECEIPTS</u>					
B01	Direct Taxes (on Income and Wealth)					
B011	Taxes on Income					
B01108	Share of net Proceeds assigned to Provinces	759,402.153	932,839.626	867,133.820	1,024,501.168	
B011	Total Taxes on Income	759,402.153	932,839.626	867,133.820	1,024,501.168	
B017	B01709	Capital Value Tax	1,883.267	2,378.571	2,712.556	3,677.571
B02	In-direct Taxes					
B020	Customs	174,667.113	215,246.570	187,791.590	228,421.408	
B023	Sales Tax	531,524.302	655,475.083	597,219.600	679,167.682	
B023	Total Sales Tax	531,524.302	655,475.083	597,219.600	679,167.682	
B024	Federal Excise	103,737.766	121,388.753	116,895.866	147,579.460	
B025	Federal Excise on Natural Gas					
B02503	Net Proceeds on Excise Duty on Natural Gas Assigned to Provinces	4,705.960	6,536.600	3,978.800	3,936.660	
B025	Total Federal Excise on Natural Gas	4,705.960	6,536.600	3,978.800	3,936.660	
	Total Revenue Assignment	1,575,920.561	1,933,865.203	1,775,732.232	2,087,283.949	
C	<u>NON-TAX RECEIPTS</u>					
C03	Miscellaneous Receipts					
C036	Grants					
C03604	Other Grants from Federal Government - Non-Development Grants (0.66% shortfall of 2.5% OZT Grant)	42,240.444	51,814.129	47,631.660	56,008.522	
	Total Non-Development Grant	42,240.444	51,814.129	47,631.660	56,008.522	
C03904	Net Proceeds from Development Surcharge on Gas Assignee to Provinces	37,487.344	22,417.678	39,631.994	47,178.681	
C03907	Net Proceeds of Royalty on Crude Oil Assigned to Provinces	25,839.225	21,274.820	15,690.780	18,277.000	
C03908	Net Proceeds of Royalty on Natural Gas etc. Transferred to Provinces	65,101.807	66,203.900	48,002.360	54,439.980	
C03922	Net proceeds of wellhead value receipts	6,086.263				
C03923	Windfall levy against crude oil	2,417.637				
	Total Development Surcharge and Royalties	136,932.276	109,896.398	103,325.134	119,895.661	
	Total Federal Transfers (excl. Development Grant)	1,755,093.281	2,095,575.730	1,926,689.026	2,263,188.132	
C03603	Other Grants from Federal Govt.- Dev. Grants	66,616.323	76,582.058	71,350.486	64,330.234	
	Total Development Grants	66,616.323	76,582.058	71,350.486	64,330.234	
	Total Federal Transfers	1,821,709.604	2,172,157.788	1,998,039.512	2,327,518.366	

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
DETAILS					
PROVINCIAL RECEIPTS					
B TAX RECEIPTS					
B01	Direct Taxes (on Income and Wealth)				
B011	Taxes on Income				
B01176	Tax on Agricultural Income in Sindh	1,313.796	8,000.000	2,000.000	6,000.000
B01178	Advance Agriculture Income Tax in Sindh	128.495			
B01184	Recoveries of Overpayments				
B01189	Deduct- Refunds/Rebate				
B011	Total Taxes on Income	1,442.291	8,000.000	2,000.000	6,000.000
B013	Property Tax				
B01301	Ordinary Collection				
B01302	Share of net proceeds assigned to districts				
B01311	Fees for Registering Documents	211.656	1,270.858	907.761	1,270.858
B01312	Copying Registered Documents	0.275	43.132	30.803	43.132
B01320	Others	153.736	86.010	61.436	86.010
B013	Total Property Tax	365.667	1,400.000	1,000.000	1,400.000
B014	Other Receipts from Land (Land Revenue)				
B01401	Ordinary Collection	92.104	184.292	84.734	231.095
B01402	Development Cess	1.089	2.874	0.486	1.328
B01403	Malkana	0.171	390.112	127.187	346.870
B01407	Rent of Agricultural and for a single year or harvest or for a fixed number of years	0.415			
B01411	Recovery on account of Survey & Settlement Charges	11.039	2.471	0.418	1.140
B01417	Mutation Fee	119.521	17.377	6.689	18.241
B01421	Recoveries of Overpayments	0.319	1.436	0.242	0.664
B01425	Land revenue- Others	36.818	1.438	0.244	0.662
B014	Total Land Revenue	261.476	600.000	220.000	600.000
B016	Tax on Profession, Trade and Callings	1,288.714		57.450	
B017	Capital Value Tax	0.037		0.060	0.000
B01	Total Direct Taxes (on Income and Wealth)	3,358.185	10,000.000	3,277.510	8,000.000
B02	In-direct Taxes				
B023	Sindh Sales Tax on Services	284,216.047	380,000.000	360,000.000	450,000.000
B026	Provincial Excise				

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
DETAILS					
PROVINCIAL RECEIPTS					
B TAX RECEIPTS					
B02601	Malt Liquors-Duty on Beer Manufactured in Pakistan	660.233	3,473.283	2,083.977	3,473.283
B02602	Foreign Liquors-Duty on Spirits Manufactured in Pakistan and Classed as Foreign Spirits.	7,319.490	5,661.874	3,397.123	5,661.874
B02603	License Fee for the Generally Sale of Foreign Liquor whether imported or Manufactured in Pakistan.	497.290	1,466.415	879.847	1,466.415
B02611	License Fee for Commercial Spirits	19.370	325.192	195.114	325.192
B02612	License Fee for Denatured Spirits	2.608	251.311	150.786	251.311
B02613	Permit Fee for Denatured Spirits	175.369	309.819	185.890	309.819
B02620	Medicinal and Toilet Preparations	3.043	450.366	270.220	450.366
B02621	Duty on spirit used in the Manufacture of Medicine and on Rectified Spirits and Absolute Alcohol used for Medicine Purposes.	9.243	302.398	181.438	302.398
B02622	Receipts from Distilleries	0.152	1,329.543	797.726	1,329.543
B02623	Collection of Payments for Services Rendered	34.903	124.233	74.540	124.233
B02625	Fines, confiscation and Miscellaneous	0.001	307.647	184.589	307.647
B02628	Others	14.266	997.919	598.750	997.919
B026	Total Provincial Excise	8,735.968	15,000.000	9,000.000	15,000.000
B027	Stamp Duty				
B02701	Sale of Stamps	21,802.816	9,254.469	7,541.213	9,426.528
B02702	Stamps Duties on bills of exchange cheques and other commercial documents	596.052	7,687.444	5,961.503	7,451.880
B02703	Receipts on account of Stamp Duties levied under Supplementary Tax Ordinance,1957	19.563	1,131.240	696.149	870.183
B02704	Sale of Other Non-Judicial and General Stamps	116.158	6,127.219	3,770.595	4,713.243
B02705	Duty recovered under Rules 10 and 11 of Pakistan Stamp Rules,1925		574.908	353.789	442.239
B02706	Duty documents voluntarily brought for adjustment		1,042.431	641.496	801.870
B02707	Duty on Other Immersing Documents	4.512	8,169.628	5,027.465	6,284.330
B02708	Fines and Penalties	1,739.685	4,528.017	2,786.473	3,483.089
B02709	Consular Fees		30.608	18.836	23.545
B02710	On Transfer of Property Rights		32.213	19.825	24.780
B02711	On declaration of Newspapers/Periodicals/Printing Press	0.095	13.668	8.409	10.512
B02713	Duty levied on Documents unstamped or insufficiently stamped document under Section 35, 40 and 48 of Act, 1899	0.001	1,364.192	839.503	1,049.378
B02714	Recoveries from Government Department for stamps supplied		281.249	173.076	216.344
B02717	duty on Bills of Entry	429.179	375.957	846.743	1,058.428
B02718	Duty on Letter of Credit		1,008.564	620.655	775.818

ESTIMATES OF TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
DETAILS					
PROVINCIAL RECEIPTS					
B	TAX RECEIPTS				
B02730	Others	163.148	1,895.150	1,166.246	1,457.808
B02731	Sale of Stamps	0.008	466.637	287.159	358.951
B02732	Court Fees	337.210	1,608.444	989.811	1,237.262
B02734	Court Fees Realized in Stamps	0.251	324.017	199.396	249.241
B02735	Fines and Penalties	8.646			
B02736	Recoveries from Govt. Deptt. For Stamps Supplied		71.029	43.710	54.636
B02770	Others		12.916	7.948	9.935
B027	Total Stamp Duties	25,217.324	46,000.000	32,000.000	40,000.000
B028	Motor Vehicles				
B02801	Fee for Registrations	5,347.720	9,352.355	11,690.442	14,028.520
B02802	Fee for Miscellaneous Receipts	3,721.768	839.973	1,049.966	1,259.965
B02803	Receipt under Provincial Motor Vehicle Taxation Act	8,246.410	8,462.142	10,577.677	12,693.216
B02805	Tax on Luxury Vehicles levied under Finance Act, 1997	1,209.462	1,330.900	1,663.627	1,996.354
B02806	Taxes on Vehicles other than under Motor Vehicles Act	42.775	14.630	18.288	21.945
B02811	Other Receipts on Account of Motor Vehicles Fitness Certificate	41.301	170.228	174.482	174.482
B02812	Other Receipts on Account of Vehicles Route Permit Fee	114.733	239.772	235.518	235.518
B028	Total Motor Vehicles	18,724.169	20,410.000	25,410.000	30,410.000
B030	Other Indirect Taxes				
B03001	Entertainment Tax	110.541		14.320	0.000
B03027	Caol Development Cess	22.383	0.000		
B03079	Other Fees all types	56.415	650.000	27.960	650.000
B03031	Fee Payable under Electricity Rules	1,351.168	262.079	8,604.886	393.108
B03032	Fee paid under Cinematography Act/Electricity	0.003	0.008	0.014	0.013
B03033	Fee Payable for Grant of Certificate	2.076	1.760	3.081	2.642
B03034	Electricity duty received from WAPDA	1,243.294	3,687.758	5,307.327	5,531.640
B03035	Miscellaneous Receipts	41.017	48.395	84.692	72.597
B03055	Cotton Fees	110.312		0.030	0.000
B03078	Sindh Development Maintenance of Infra-Structure	162,710.481	200,000.000	180,000.000	140,000.000
B030	Total Other Indirect Taxes	165,647.689	204,650.000	194,042.310	146,650.000
B02	Total Indirect Taxes	218,325.150	286,060.000	260,452.310	232,060.000
B	Total Provincial Tax Revenue	505,899.382	676,060.000	623,729.820	690,060.000

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
DETAILS					
C	NON-TAX RECEIPTS				
C01	Income from Property and Enterprise				
C013	Interest on Loans to District Government/TMAs	0.267	549.892	549.892	599.812
C016	Interest on Loans and Advance to Govt. Servants.	0.078			
C018	Interest Realized on Investment			16,450.108	19,400.188
C013	Total Interest on Domestic Loans	0.345	549.892	17,000.000	20,000.000
C019	Dividends				
C01901	Dividends from Government Investments (Financial Institutions)		80.000	80.000	80.000
C01902	Dividends from Government Investments (Non-Financial Institutions)				
C01903	Others				
C019	Total Dividends	0.000	80.000	80.000	80.000
C01	Total Income from Property and Enterprises	0.345	629.892	17,080.000	20,080.000
C02	Receipts from Civil Administration and Other Function				
C021	General Administration Receipts- Organs of State				
C021	General Administration Receipts- Organisations of State	171.296	350.000	350.000	350.000
C022	General Administration Receipts- Fiscal Administration				
C02200	Receipts of Fiscal Administration- Audit	1.514	65.000	65.000	65.000
C02241	Contribution of Pension and Gratuities	760.559	700.576	700.576	700.576
C02243	Others	732.820	2,167.985	2,167.985	2,167.985
C02244	Fiscal Administration- Receipts in Aid of Superannuation- Share of Pension Liability Recovered from Local Bodies for Provincialized College/Schools	35.277	843.153	843.153	843.153
C02245	Fiscal Administration-Receipts-in-Aid of Superannu	288.990	1,830.981	1,830.981	1,830.981
C02246	Fiscal Admn- Receipts- In- Aid of Superannuation Ccontribution	959.883	457.305	457.305	457.305
C02248	Recoveries of overpayment of Pension	624.420	0.000		
	Total Receipts in Aid of Superannuation	3,401.949	6,000.000	6,000.000	6,000.000
C02306	Receipts under the Weights and Measures and Trade Employees Act	305.340	615.000	615.000	615.000
C02470	Statistics - Others	0.056	5.000	5.000	5.000
C021	Total Receipts from Civil Administration and Other Function	3,880.155	7,035.000	7,035.000	7,035.000
C026	Law and Order Receipts				
C02601	Sale Proceeds of Unclaimed and Escheated Property	21.340	9.076	9.076	9.076
C02602	Court Fees realized in Cash	50.794	2.680	2.680	2.680
C02603	General Fees, Realized in Cash		228.133	228.133	228.133
C02604	General Fees, Fines & Forfeitures	79.806	107.455	107.455	107.455
C02609	Receipts of the Official Record Room	1.556	10.497	10.497	10.497
C02610	Recoveries of Overpayments	14.744	5.055	5.055	5.055
C02612	Collection of the Payments of Service Rendered	0.005	1.110	1.110	1.110
C02613	Others	19.279	35.994	35.994	35.994
C02600	Total Justice	187.523	400.000	400.000	400.000
C02604	General fees fines and foreitures				

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
DETAILS					
C	NON-TAX RECEIPTS				
C02610	Recoveries of Overpayments	0.463			
C02631	Police Supplied to Railway				
C02632	Police Supplied to Federal Government	631.658	358.943	292.221	386.475
C02633	Police Supplied to Municipalities, Cantonments.				
C02634	Police Supplied to Public Departments, Private Companies and Persons	562.890	473.685	455.285	602.153
C02635	Receipts Realized under the Arms Act	510.263	700.000	700.000	700.000
C02636	Fees, Fines and Forfeitures	0.833	129.987	98.282	129.987
C02637	Motor Driving License	578.635	947.809	675.807	893.809
C02638	Traffic Fines	1,341.922	1,723.287	1,189.558	1,573.287
C02639	Police Land Receipts		48.297	36.516	48.297
C02640	Recoveries of Overpayments	38.575	57.153	43.211	57.153
C02641	Collection of Payments for Services Rendered.	0.001	1.711	1.293	1.711
C02642	Others	200.508	354.086	304.015	402.086
C02647	Fees Fines and Forfeitures	0.756	3.196	2.417	3.196
C02648	Recoveries of Overpayments		1.846	1.395	1.846
C02658	Income from Hired Convicts				
	Total Police Department Receipts	3,866.504	4,800.000	3,800.000	4,800.000
	Jails				
C02604	General fees fines and forfeitures				
C02656	Sale proceeds of articles manufactured in Jails	0.364	24.516	12.258	24.516
C02659	Recoveries of Over Payments.	0.719	10.960	5.480	10.960
C02661	Others.	3.220	14.524	7.262	14.524
	Total Jails	4.303	50.000	25.000	50.000
C02665	Civil Defense	0.207	0.000		
C026	Total Law and Order Receipts	4,058.537	5,250.000	4,225.000	5,250.000
C027	Community Services Receipts				
C02701	Building Rent	332.944	46.501	38.298	46.501
C02702	Receipts from Workshops		22.482	18.514	22.482
C02704	Recoveries of Over Payments	37.451	71.050	58.511	71.050
C02706	Others	20.000	209.803	172.779	209.803
	Total Works-Buildings	390.395	349.836	288.102	349.836
	Works- Communication				
C02711	Building Rent		3.210	2.644	3.210
C02712	Tolls on Roads and Bridges	32.343	110.391	90.910	110.391
C02714	Recoveries of Over Payments	0.315	15.070	12.410	15.070
C02716	Others	93.014	347.741	286.374	347.741
C02717	Fee for use of Right of Way		23.752	19.560	23.752
	Total Works-Communication	125.672	500.164	411.898	500.164

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
DETAILS					
C	NON-TAX RECEIPTS				
	Public Health				
C02701	Building Rent -Works Building		8.313	8.313	8.313
C02721	Sale Proceeds of Sera and Vaccines		4.961	4.961	4.961
C02725	Collection of Payments for Services Rendered	0.184	14.636	14.636	14.636
C02726	Others	3.633	7.015	7.015	7.015
C02732	Recoveries of Over Payments	1.593	0.075	0.075	0.075
C02720	Total Public Health	5.410	35.000	35.000	35.000
C027	Total Community Services Receipts	521.477	885.000	735.000	885.000
C028	Social Services				
C02801	Fees Government University Arts Colleges	75.874	331.858	100.345	167.244
C02802	Fees Government University Professional Arts Colleges	6.980	64.813	19.478	32.449
C02803	Fees Government Secondary (Including Intermediate Classes) Schools	1.226	9.766	2.932	4.885
C02808	Receipts of Technical and Commercial Institutes	10.102	2.618	2.341	3.901
C02813	Education- General Admission Fee	8.805	191.407	52.957	88.263
C02814	Education-General Recoveries	49.097	28.697	15.524	25.857
C02815	Education-General Collection of Payments	1.943	222.790	53.472	89.175
C02818	Education Others	237.286	148.051	52.951	88.226
C02873	Others				
C028	Total Education	391.313	1,000.000	300.000	500.000
C02821	Health- Medical Colleges	0.456	24.345	32.459	32.459
C02825	Health- Sale of Outdoor Tickets		54.949	73.266	73.266
C02826	Health- Recoveries of Diet Charges		41.655	55.540	55.540
C02827	Health Room rent		36.640	48.852	48.852
C02828	Health Govt. Share fees relized by doctors	11.525	35.635	47.514	47.514
C02829	Health- Medical Schools	0.002	1.281	1.708	1.708
C02830	Health- Sale of medicine and vaccines	0.002	34.382	45.843	45.843
C02836	Health Recoveries of overpayments	14.379	6.644	8.858	8.858
C02838	Health fee for chemical examination	0.126	0.023	0.031	0.031
C02839	Health fee for medical examination	0.006	0.854	1.139	1.139
C02840	Health- Fees Realized on A/C of Registration	0.300	3.130	4.174	4.174
C02841	Health- Other Receipts	45.863	47.286	63.051	63.051
C02845	Health- Hospital Receipts	0.812	65.317	87.091	87.091
C02858	Health-Government Share of Fees realized by Doctor	33.394	145.000	193.333	193.333
C02866	Others	24.022	38.904	51.910	51.910
C02871	Health Other Receipts	137.633	63.955	85.231	85.231
C028	Total Health	268.518	600.000	800.000	800.000
C02905	Receipts under the West Pakistan Ordinance, 1969	17.080	24.250	23.750	23.750
C02930	Others	0.700	11.250	11.250	11.250
C02900	Total Manpower Management	17.780	35.500	35.000	35.000

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
DETAILS					
C	NON-TAX RECEIPTS				
C02951	Receipts Wild Birds & Wild Animals Protection		216.173	216.173	216.173
C02952	Recoveries of Overpayments				
C02970	Others	1.258	33.827	33.827	33.827
C29	Total Social Security and social Welfare Measures	1.258	250.000	250.000	250.000
C28	Total Social Services	678.869	1,885.500	1,385.000	1,585.000
C02	Total Receipts from Civil Administration and Other Functions	9,139.039	15,055.500	13,380.000	14,755.000
C03	Miscellaneous Receipts				
C03100	Food	1.383			
C03116	Agriculture Receipts	4.834	99.171	93.182	105.828
C03118	Receipts from Agriculture/Seed Farms	3.758	133.291	124.803	141.740
C03119	Receipts from Districts Farms		12.080	11.350	12.891
C03120	Receipts from Agriculture/Engineering/ Machinery Maintenance Farms	18.140	302.219	283.963	322.502
C03121	Receipts from Boring Operation	0.778	7.074	6.646	7.549
C03122	Receipt from Research Operation	34.809	143.931	88.695	100.729
C03123	Receipts from Plant Protection Operation	10.564	26.391	24.798	28.164
C03124	Receipts from soil conservation and op	0.001	16.474	15.479	17.579
C03126	Fee other than cotton fee under Cotton Control Ordinance	0.805	10.081	9.472	10.758
C03134	Agriculture- Recoveries of Overpayments	84.667	14.452	13.581	15.423
C03136	Agriculture Other	3.161	29.836	28.031	31.837
C03115	Total Agriculture	162.900	795.000	700.000	795.000
C031	Total Economic Services Receipts-Food and Agriculture	162.900	795.000	700.000	795.000
C032	Economic Services Receipts- Fisheries and Animal				
C03201	Ordinary Receipts	8.372	3.766	3.766	3.766
C03204	Collection of payments for service rendered		4.086	4.086	4.086
C03205	Others	2.302	9.148	9.148	9.148
C03200	Total Fisheries	10.674	17.000	17.000	17.000
	Animal Husbandry				
C03221	Veterinary College and School Fees	0.934	2.306	2.306	2.306
C03223	Receipts from Livestock Farms	16.603	27.512	27.512	27.512
C03224	Receipts from boiler farms		11.095	11.095	11.095
C03226	Receipts from transferred Agricultural Farms		13.409	13.409	13.409
C03227	Insemination Fees		1.088	1.088	1.088
C03229	Recoveries of Overpayments	0.266	0.008	0.008	0.008
C03231	Others	4.190	4.582	4.582	4.582
C03220	Total Animal Husbandry	21.993	60.000	60.000	60.000
C032	Total Economic Services Receipts-Fisheries and Animal Husbandry	32.667	77.000	77.000	77.000

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
DETAILS					
C	NON-TAX RECEIPTS				
C033	Economic Services Receipts- Forest				
C033	Forest				
C03301	Timber and other Produce removed from the Forest by Government Agencies-Timber.		1.482	1.482	1.482
C03305	Timber and other Produce removed from the Forest by Government Agencies, Planting Stumps, Seeds, Mazri, Palm, Grass other than Fodder etc.	3.106	13.609	13.609	13.609
C03306	Timber and other Produce removed from the Forest by Government Agencies Sericulture Receipts.		1.244	1.244	1.244
C03307	Timber and other Produce removed from the Forest by Consumers or Purchasers-Timber.	0.337	19.271	19.271	19.271
C03308	Timber and other Produce removed from the Forest by Consumers or Purchasers Firewood and Charcoal.		6.140	6.140	6.140
C03309	Timber and other Produce removed from the Forest by Consumers or Purchasers Brushwood, Chips and Stumps.		2.017	2.017	2.017
C03310	Timber and other Produce removed from the Forest by Consumers or Purchasers Grazing and Fodder Grass.		2.899	2.899	2.899
C03312	Timber and other Produce removed from the Forest by Consumers or Purchasers for Planting Stumps Seeds Mazri, Palm grass other than fodder etc.	9.563	39.883	39.883	39.883
C03321	Fines and Forfeitures (Except fines by Courts).	2.333	11.513	11.513	11.513
C03322	Compensation under Forest Act including fines by courts.		48.051	48.051	48.051
C03323	Lease Rent from Temporary cultivation	1.942	45.094	45.094	45.094
C03325	Recovery of Water Rates		0.101	0.101	0.101
C03326	Rent of Buildings, Shops Lands and Water Mills.	0.598	7.937	7.937	7.937
C03328	Recoveries of Overpayments	0.032	1.274	1.274	1.274
C03329	Collection of Payments for Services Rendered		5.439	5.439	5.439
C03370	Other Receipts	61.793	194.046	194.046	194.046
	Appeared in the forest Acc. Received from various districts sindh				
C033	Total Economic Services Receipts- Forest	79.704	400.000	400.000	400.000
C034	Economic Services Receipts, Cooperation, Irrigation and Embankment- Drainage Works				
C03401	Audit Fee	1.470	1.200	1.200	1.200
C03406	Others	0.127	8.800	8.800	8.800
	Total Cooperation	1.597	10.000	10.000	10.000

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
DETAILS					
C	NON-TAX RECEIPTS				
	Irrigation Works				
C03431	Direct Receipts on Account of Water Rates	518.236	861.107	391.407	861.107
C03432	Direct Receipts on Account of Sale of Water	0.198	122.597	55.728	122.597
C03433	Recoveries of Expenditures	43.039	12.775	5.807	12.775
	Total Irrigation Works	561.473	996.479	452.942	996.479
	Embankments and Drainage Works				
C03461	Direct Receipts on Account of Sale of Water		101.568	46.168	101.568
C03481	Others	0.148	1.953	0.890	1.953
C034	Total Economic Services Receipts, Cooperation and Embankment- Drainage Works	563.218	1,110.000	510.000	1,110.000
C035	Economic Services Receipts- Others				
C03506	Industrial Safety-Explosives	5.453	42.000	42.000	42.000
C03507	Receipts under Excise Duty on Minerals (Labour Welfare) Act 1967	53.605	600.000	600.000	600.000
C03511	Sale of Gazette	2.312	2.276	2.376	2.852
C03512	Sale of Other Government Publications	0.002	0.245	0.245	0.294
C03515	Sale of Forms and Registers	4.416	25.137	48.027	57.632
C03516	Sale of Service Books	0.108	2.106	2.126	2.551
C03517	Sale of Forms and Registers to Union Councils		0.725	0.725	0.870
C03519	Press Receipts	0.001	0.874	0.874	1.049
C03520	Printing Charges for Work done for Provincial Government Departments	28.212	17.650	17.650	21.180
C03523	Others	7.088	20.987	20.987	25.184
C03510	Total Printing	42.139	70.000	93.010	111.612
C03525	Stationery				
C03526	Stationery Receipts	33.168	30.000	6.990	8.388
C03541	Industries Receipts	20.702	67.660	67.660	67.660
C03543	Store Purchases	4.564	2.890	2.890	2.890
C03544	Fees of Inspection of Boilers	10.650	169.140	169.140	169.140
C03545	Fees Under Partnership Act 1932	0.014	9.450	9.450	9.450
C03546	Recoveries of Overpayments		8.860	8.860	8.860
C03560		11.418			
C03540	Total Industries	47.348	258.000	258.000	258.000
C035	Total Economic Services Receipts- Others	181.713	1,000.000	1,000.000	1,020.000
	Total Economic Services Receipts	1,020.202	3,382.000	2,687.000	3,402.000
C036	Grants				
C03601	Foreign Grants- Development Grants from Foreign Governments				
C03602	Foreign Grants- Non- Development Grants from Foreign Governments	7,281.412	10,838.940	6,036.270	8,144.650
C036	Total Foreign Grants	7,281.412	10,838.940	6,036.270	8,144.650

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
DETAILS				
C	NON-TAX RECEIPTS			
C037	Extraordinary Receipts			
C03701	7,812.890	11,991.579	7,994.386	11,991.579
C03702	1.112	6.348	4.232	6.348
C03703	Sale of land sale of under developed agriculture land by auction or private treaty in colonies			
C03706	11.723			
C03707	0.638	2.073	1.382	2.073
C03710	8.934			
C03711	Sale of Tractor			
C03721	0.028			
C037	7,835.325	12,000.000	8,000.000	12,000.000
C038	Others			
C03801	345.180	46.430	46.430	46.430
C03802	28.498			
C03803	1.975			
C03804	0.012			
C03805	82.006	232.140	232.140	232.140
C03806	24.922	117.000	117.000	117.000
C03807	0.007			
C03808	15,648.008	8,000.000	35,000.000	20,000.000
C03811	206.594	408.500	369.000	401.500
C03814	Other receipts - sale proceeds of export			
C03816	0.036	11.143	11.413	11.413
C03818	5.859	11.143	11.413	11.413
C03819	5.109			
C03820	0.003			
C03821	50.266	80.000	80.000	100.000
C03822	Receipts from zoological gardens			
C03824	1,631.633	1,857.143	1,357.143	1,857.143
C03825	0.508			
C03826	0.163			
C03827	0.014			
C03828	Lather exports cess			
C03829	20.164	466.143	466.143	466.143
C03830	0.008			
C03831	Fees and subscription by petition writers and traders in Karachi compound			
C03832	0.268			
C03834	0.039			
C03835	295.221			
C03837	0.014			
C03838	0.004			

ESTIMATES OF NON-TAX RECEIPTS

(Rs. in million)

Head of Account	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
DETAILS				
C	NON-TAX RECEIPTS			
C03839	settlement fees	0.020		
C03841	Fees Fines not specified elsewhere	0.886		
C03842	Treasure trove act 1878	0.001		
C03844	Copying agent account	0.004		
C03849	Contractor penalty	0.003		
C03850	Misc. Recoveries made by NAB from defaulters	253.946	1,160.715	660.715
	Recoveries made by Ministry of Environment- Local Govt. & Rural Development from defaulters NGOs	0.223		
C03863				
C03870	Others	3,025.714	8,524.285	6,524.285
C03875	5 % collection charges on Federal Tax	0.728	146.715	146.175
C03880	Water charges on extraction of water	0.058		
C03883	Production bonus deposited by exportation			
C03885	Fee payable for obtaining information and copies of public record	10.459	46.428	46.428
C03887	Fine on Hordings and High Price Sale	119.748	380.715	380.715
C0380A	Water charges on extraction of water	550.050		
C038	Total Others (Misc. Receipts)	22,308.351	21,488.500	45,449.000
C	Total Non-Tax Revenue- (Provincial)	40,303.261	52,555.892	86,596.000
C	Total Non-Tax Revenue- (Foreign Transfers)	7,281.412	10,838.940	6,036.270
C	Non-Tax Receipts	47,584.673	63,394.832	92,632.270
	General Revenue Receipts (FT+PR)	2,375,193.659	2,911,612.620	2,714,401.602
		3,110,723.016		

ESTIMATES OF CAPITAL RECEIPTS

(Rs. in million)

Head of Account		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
GENERAL CAPITAL RECEIPTS					
E	CAPITAL RECEIPTS				
E01	Recoveries of Investment	0.001			
E02	Recoveries of Loan and Advances				
E022	From District Government/TMAs		6,466.619	6,466.619	6,812.770
E023	From Financial Institutions				
E024	From Non-Financial Institutions	38.421	703.202	703.202	731.330
E025	From Government Servants	11.985	15.000	0.000	0.000
E02	Total Recoveries of Loan and Advances	50.406	7,184.821	7,169.821	7,544.100
E03	Debt				
E031	Permanent Debt- Domestic		26,000.000	0.000	60,800.000
E032	Floating Debt				
E033	Permanent Debt- Foreign				
E03	Total Debt	0.000	26,000.000	0.000	60,800.000
E	Total Capital Receipts (Account No.I)	50.407	33,184.821	7,169.821	68,344.100
A- CAPITAL RECEIPTS					
E03	Debt (Development)				
E033	Permanent Debt- Foreign				
E03301	Permanent Debt-(Foreign) Direct				
E03302	Permanent Debt-(Foreign) Received from Federal Government	272,086.905	366,744.609	367,897.540	256,055.213
E033	Total permanent Debt- Foreign (Development)	272,086.905	366,744.609	367,897.540	256,055.213
E	Total General Capital Receipts (Current and Development)	272,137.312	399,929.430	375,067.361	324,399.313
STATE TRADING RECEIPTS SCHEMES (FOOD ACCOUNT-II)					
E	CAPITAL RECEIPTS				
E01	Recoveries of Investment				
E01202	Provincial- Sale Proceeds of Wheat		140,000.000	100,000.000	100,000.000
E01203	Others- Wheat Subsidy received from A/C No.I	40,126.519	104,961.000	84,250.000	76,533.000
E01203	Others- Other Receipts		200.000	200.000	200.000
	Total Recoveries of Investment	40,126.519	245,161.000	184,450.000	176,733.000
E03	Debt				
E032	Floating Debt				
E03202	Cash Credit Accommodation	51.870	100,000.000	100,000.000	100,000.000
E	Total State Trading Receipts Schemes (Food Account-II)	40,178.389	345,161.000	284,450.000	276,733.000

CURRENT REVENUE EXPENDITURE BY OBJECT

Object	Description	Rs in Million			
		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
A01	Employees Related Expenses.	566,790.741	840,268.033	726,830.907	903,462.389
A02	Project Pre-investment Analysis	140.239	144.000	204.000	139.000
A03	Operating Expenses	187,612.451	247,499.401	242,811.852	205,635.802
A04	Employees' Retirement Benefits	309,341.591	271,345.557	330,800.000	360,035.537
A05	Grants subsidies and Write off Loans	463,576.356	616,173.673	703,482.205	686,424.880
A06	Transfers	29,213.291	31,771.877	41,420.406	283,867.174
A07	Interest Payment	48,962.007	59,765.060	59,480.723	54,249.325
A09	Physical Assets	32,400.761	26,316.761	40,443.347	29,726.419
A13	Repairs and Maintenance	53,135.997	48,715.637	61,874.212	36,459.474
TOTAL REVENUE EXPENDITURE BUDGET		1,691,173.434	2,142,000.000	2,207,347.654	2,560,000.000

ESTIMATES OF REVENUE EXPENDITURE

(Rs. in million)

Head of Account		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
REVENUE EXPENDITURE					
01	General Public Service	614,574.447	592,688.175	679,358.937	987,784.832
02	Defence Affairs and Services	104.233	282.429	93.540	318.639
03	Public Order and Safety Affairs	180,457.125	241,762.061	251,406.601	249,286.924
04	Economic Affairs	227,861.199	377,280.284	426,068.721	344,710.587
05	Environment Protection	742.462	1,992.288	1,589.938	2,122.796
06	Housing and Community Amenities	9,309.489	12,383.469	12,053.665	11,093.073
07	Health	250,683.627	320,462.050	314,057.247	338,209.374
08	Recreational, Culture and Religion	20,924.104	22,133.573	27,104.425	23,320.321
09	Education Affairs and Services	372,060.953	553,446.261	475,036.440	583,212.403
10	Social Protection	14,455.793	19,569.410	20,578.141	19,941.051
Total Revenue Expenditure		1,691,173.434	2,142,000.000	2,207,347.654	2,560,000.000

ESTIMATES OF EXPENDITURE

Head of Account	(Rs. in million)			
	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
TOTAL PROVINCIAL CONSOLIDATED FUND (NON-DEV/DEV)(A+B+C)	<u>2,481,651.455</u>	<u>3,713,450.000</u>	<u>3,512,549.106</u>	<u>3,782,568.777</u>
TOTAL CURRENT EXPENDITURE - A	1,826,870.803	2,423,673.333	2,343,340.106	2,841,673.333
Current Revenue Expenditure	1,691,173.434	2,142,000.000	2,207,347.654	2,560,000.000
a- Provincial Government	1,531,366.832	1,977,000.000	2,042,347.654	2,405,000.000
b- Local Governments (DGs,TMAs,UAs)	159,806.602	165,000.000	165,000.000	155,000.000
Current Capital Expenditure	135,697.369	281,673.333	135,992.452	281,673.333
Development Expenditure - B	611,612.329	1,018,326.667	944,000.000	720,385.444
Total State Trading Expenditure (A/C-II) - C	43,168.323	271,450.000	225,209.000	220,510.000

ESTIMATES OF EXPENDITURE

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		(Rs. in million)			
Head of Account	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27	
PROVINCIAL CONSOLIDATED FUND					
A- CURRENT REVENUE EXPENDITURE					
01	GENERAL PUBLIC SERVICE				
011	Executive and Legislative Organs, Financial and Fiscal Affairs, External Affairs				
0111	Executive and Legislative Organs				
011101	Parliamentary/Legislative Affairs				
	Provincial Assembly	2,694.936	4,391.416	4,566.505	4,326.714
	Charged	2,281.384	3,575.872	3,314.745	2,849.965
	Voted	413.552	815.544	1,251.760	1,476.749
011103	Provincial Executive	9,655.463	4,177.714	4,288.577	3,614.650
	Charged	1,059.148	1,130.996	1,164.197	915.387
	Voted	8,596.315	3,046.718	3,124.380	2,699.263
011104	Administrative Inspection	741.892	994.671	828.714	822.974
011105	District Administration	5,338.008	5,812.723	6,400.749	5,109.267
011108	Local Authority Admn. and Regulation	40,000.662	36,292.938	54,310.243	43,302.099
011109	Provincial Coordination	76.292	81.482	67.420	79.861
011111	Parliamentary / Legislative Affairs	11,183.665	1,431.225	10,741.869	1,099.242
0111	Total Executive and Legislative Organs	69,690.918	53,182.169	81,204.077	58,354.807
	Charged	3,340.532	4,706.868	4,478.942	3,765.352
	Voted	66,350.386	48,475.301	76,725.135	54,589.455
0112	Financial and Fiscal Affairs				
011204	Administration of Financial Affairs	2,708.728	5,694.263	4,465.546	63,543.582
011205	Tax Management (Custom, Income Tax, Excise etc.)	13,466.362	18,079.921	16,583.049	18,530.947
	a- Board of Revenue	13,466.362	8,302.500	7,105.300	8,936.640
	b- Sindh Revenue Board		2,171.500	2,230.240	2,171.500
	c- Excise & Taxation Department		7,605.921	7,247.509	7,422.807
011206	Accounting Services	930.686	1,023.065	1,024.031	1,193.756
011207	Auditing Services	205.943	260.264	261.332	295.469
011210	Pension (Civil)	309,341.591	271,345.557	330,800.000	360,035.537
011250	Others	387.765	0.000		

ESTIMATES OF EXPENDITURE

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		(Rs. in million)			
Head of Account	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27	
011402	Interest on Foreign Debt - Charged	26,357.106	30,310.334	30,025.997	34,957.606
	Interest on Foreign Debt Payable to Federal Government	26,357.106	30,310.334	30,025.997	34,957.606
	a- US Aid Local Currency Loans				
	b- International Development Association (IDA)		16,840.524	17,204.306	18,628.135
	c- Asian Development Bank (ADB)		7,589.384	6,036.318	7,722.639
	d- 391 H Loan				
	e- IFAD Loans		2.291	2.212	1.809
	f- IBRD Loans		4,990.114	5,960.981	7,697.220
	g- Islamic Development Bank (ISDB)			36.317	37.615
	h- OFID		0.000		
	i- Japanese Loan		116.533	101.836	97.208
	j- Asian Investment and Inf Bank. AIIB		637.184	571.069	669.690
	k- interest on Agence Francise Dev. AFD		123.943	104.070	94.184
	l- Interest on Korean loan. EXIM Bank		10.361	8.888	9.106
011502	Interest on Domestic Debt Charged	22,604.901	29,454.726	29,454.726	19,291.719
	I- Interest on Domestic Debt Payment to Federal Government	2,228.994	1,354.726	1,354.726	1,191.719
	a- Normal- CDLs		0.000		
	b- CDL (SAP-Tied)		6.183	6.183	1.349
	c- SCARP- CDLs		1,348.543	1,348.543	1,190.370
011501	Interest on Domestic Debt Charged	20,375.907	28,100.000	28,100.000	18,100.000
	II- Interest on Domestic Debt (G.P.Fund)	20,375.907	28,000.000	28,000.000	18,000.000
	III- Floating Debt (Treasury Bills, Ways & Means Advance Cash Credit-Accomm. Advance from Commercial Banks		100.000	100.000	100.000
0112	Total Financial and Fiscal Affairs	376,003.082	356,168.130	412,614.681	497,848.616
	Charged	48,962.007	59,765.060	59,480.723	54,249.325
	Voted	327,041.076	296,403.070	353,133.958	443,599.291
011	Total Executive and Legislative Organs, Financial and Fiscal Affairs, External Affairs	445,694.000	409,350.299	493,818.758	556,203.423
	Charged	52,302.538	64,471.928	63,959.665	58,014.677
	Voted	393,391.462	344,878.371	429,859.093	498,188.746

ESTIMATES OF EXPENDITURE

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		(Rs. in million)			
Head of Account	Accounts	Budget	Revised	Budget	
	2024-25	Estimate	Estimate	Estimate	Estimate
		2025-26	2025-26	2026-27	
014	Transfers				
0141	Transfers (Inter Governmental)				
014102	To District Governments				
014103	To TMAs (Tehsil, Town and Unions)	159,806.602	165,000.000	165,000.000	155,000.000
014103	Others				
014110	Others				260,000.000
014110	Production Bonus to District Governments				
	Total Transfers (Inter Governmental)	159,806.602	165,000.000	165,000.000	415,000.000
0142	Transfers (Others)				
	a- Devolved Social Services Program				
	b- Governor/CM Directives				
	b- Others				
014202	Transfers to Non-Financial Institutions				
0142	Total Transfers (Others)	0.000	0.000	0.000	0.000
014301	Financial Institutions				
014	Total Transfers	159,806.602	165,000.000	165,000.000	415,000.000
015	General Services				
0151	Personnel Services				
015101	Establishment, Services and General	5,133.568	13,409.810	15,850.275	12,259.111
015102	Human Resource Management	810.319	902.701	827.078	852.495
0151	Total Personnel Services	5,943.887	14,312.511	16,677.353	13,111.606
015201	Planning	1,306.429	1,527.547	1,477.550	996.095
015220	Others				
015301	Statistics	437.193	455.143	409.144	414.995
0154	Other General Services				
015402	Centralized Purchase and PSO	267.842	257.500	257.500	257.500
015403	Centralized Printing and Publishing	497.208	660.737	634.884	690.931
015	Total General Services	8,452.559	17,213.438	19,456.431	15,471.127
017120					
018	Administration of General Public Services				
018101	Voter Registration/Election	45.736	54.151	63.696	73.696
019	General Public Service not elsewhere Defined				
019101	Administrative Training	300.681	480.499	436.052	465.195
019120	Others (Women Department)- Secretariat	274.868	589.788	584.000	571.391
019120	Others (Women Department)- Directorate				
019	Total General Public Service not elsewhere Defined	575.549	1,070.287	1,020.052	1,036.586
01	Total General Public Service	614,574.447	592,688.175	679,358.937	987,784.832
	Charged	52,302.538	64,471.928	63,959.665	58,014.677
	Voted	562,271.909	528,216.247	615,399.272	929,770.155

ESTIMATES OF EXPENDITURE

[22]

		(Rs. in million)			
Head of Account	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27	
02	DEFENCE AFFAIRS AND SERVICES				
0221	Defence Services (Effective)				
022101	Defence Affairs	104.233	282.429	93.540	
	Total Defence Services (Effective)	104.233	282.429	93.540	
03	PUBLIC ORDER AND SAFETY AFFAIRS				
031	Law Courts				
031101	Courts/Justice				
	a-High Courts/Provincial Ombudsman	5,945.919	6,792.872	6,818.969	
	b-Sessions Courts	12,643.007	16,004.114	14,871.650	
031102	Attorneys/Legal Services	1,908.303	2,097.895	2,065.788	
031104	Litigation	2,337.299	2,648.200	2,634.289	
031120	Others	391.054	488.654	437.608	
031	Total Law Courts	23,225.582	28,031.735	26,828.304	
	Charged	5,945.919	6,792.872	6,818.969	
	Voted	17,279.663	21,238.863	20,009.335	
032	Police				
032102	Provincial Police	38,350.762	73,360.105	77,817.364	
032103	District Police	90,378.781	101,969.045	95,992.599	
032106	Frontier Watch and Ward	1,965.231	1,308.099	1,923.778	
032108	Economic Crime Investigation	1,201.355	1,703.678	1,986.681	
032110	Narcotics Control Administration	152.127	221.644	179.664	
032111	Training	4,496.927	4,332.690	4,659.017	
032112	Police Laboratory		237.520	89.475	
032113	Other Civil Armed Forces	5,142.575	9,873.631	9,318.895	
032150	Others	5,235.282	6,246.115	6,119.952	
032	Total Police	146,923.040	199,252.527	198,087.425	
033	Civil Defense and Related Affairs				
033101	Administration				
033102	Operations	10.349	36.182	10.902	
034	Prison Administration and Operation				
034101	Jails and Convict Settlement	7,165.007	9,577.771	10,992.596	
034120	Others(Other Places of Detention & Correction)	262.593	342.735	273.144	
036	Administration of Public Order				
036101	Secretariat/Administration	2,870.554	4,521.111	15,214.230	
01402	Home Department				
01106	Justice Division Law Department				
036	Total Administration of Public Order	2,870.554	4,521.111	15,214.230	
03	Total Public Order and Safety Affairs	180,561.358	242,044.490	251,500.141	
	Charged	5,945.919	6,792.872	6,818.969	
	Voted	174,615.440	235,251.618	244,681.172	

ESTIMATES OF EXPENDITURE

[23]

		(Rs. in million)			
Head of Account	Accounts	Budget Estimate 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
04	ECONOMIC AFFAIRS				
041	General Eco., Commercial and Labour Affairs				
041102	Anthorp. Archaeological & Other	1,765.386	1,080.567	1,282.693	816.062
0413	General Labour Affairs				
041302	Employment Exchange	183.001	248.695	199.908	262.870
041303	Manpower and Vocational Training	719.221	1,007.068	751.600	1,090.879
041304	Regulation of Man-Management	391.787	443.711	396.335	482.303
041308	Wage Regulation	7.415	17.676	5.167	16.330
041309	Labour Welfare Measures	44.606	61.916	48.810	60.405
041310	Administration	101.023	614.706	616.338	618.296
0414	State Trading				
041401	Food (Wheat)	1,615.311	2,291.161	1,719.823	2,376.262
041	Total General Economic, Commercial and Labour Affairs	4,827.750	5,765.500	5,020.673	5,723.407
042	Agri., Food Irrigation, Forestry and Fishing				
0421	Agriculture				
042101	Administration/Land Commission	1,508.781	20,321.988	23,457.983	19,968.786
042102	Land Management (Land Record and	3,267.106	5,066.219	5,730.045	5,362.596
042103	Agricultural Research and Extension Services	15,912.313	14,428.915	12,266.329	16,040.367
042104	Plants Protection and Locust Control	1,432.610	1,855.264	1,547.208	2,045.383
042106	Animal Husbandry	7,864.428	9,561.979	8,712.981	8,466.656
042107	Cooperation	508.087	659.807	550.771	715.807
042602	Subsidies				
042113	Information and Statistics	576.479	709.501	556.595	767.143
042150	Other Services(Sugar Cane Cess Payment)	1.842	396.575	868.265	926.478
0421	Total Agriculture	31,071.645	53,000.248	53,690.177	54,293.216
0422	Irrigation				
042201	Administration	244.971	10,943.452	8,374.049	9,685.597
042202	Irrigation Dams	788.898	704.569	758.826	336.128
042203	Canal Irrigation	21,803.735	17,076.376	18,454.364	17,559.278
042204	Tubewells	4,487.889	4,545.190	4,396.406	5,014.673
042205	Equipment Machinery Workshops	940.374	1,349.036	943.314	1,405.606
042206	Irrigation, Research and Design	258.807	257.854	270.525	292.810
042250	Others (Grant-in-aid to SIDA)	115.385	681.519	115.021	615.692
0422	Total Irrigation	28,640.059	35,557.995	33,312.505	34,909.783
0423	Land Reclamation				
042301	Administration	239.927	240.000	351.000	365.000
042302	Water Logging and Salinity Control	5,891.509	6,279.884	4,872.269	5,731.187
0423	Total Land Reclamation	6,131.436	6,519.884	5,223.269	6,096.187
0424	Forestry				
042401	Preservation of Wildlife and Control of Hunting	610.195	773.497	701.695	841.992
042402	Forestry	2,207.606	2,697.471	2,617.360	2,787.156
042501	Administration	764.576	1,016.300	1,353.904	1,029.692
042601	Administration	287.694	569.030	521.862	378.964
042602	Subsidy	43,133.707	118,961.000	144,479.636	96,533.000
043101	Administration	416.219	449.527	453.832	392.780
043102	Coal and Other Solid Minerals	105.280	124.414	116.753	136.161
043202	Petroleum and Natural Gas	16.474	21.826	15.218	41.016
043401	Administration	61.026	275.075	269.687	278.081
043701	Administration (Fuel and Energy)	65,445.769	71,808.237	73,567.640	65,660.193
043820	Others (Petroleum& N.Gas)	38.392	49.481	48.251	54.931
042	Total Agri., Food, Irrig., Forestry and Fishing	178,930.078	291,823.985	316,371.790	263,433.152
044	Mining and Manufacturing				
0441	Manufacturing				
044120	Others	630.850	452.897	443.937	447.715
0442	Mining				
044202	Inspections	139.114	176.748	160.852	207.349
044203	Administration	172.780	161.824	164.516	181.386
044201	Mining of Minn. Resources other than Mineral				
044301	Administration	377.417	943.444	10,164.507	961.438
044	Total Mining and Manufacturing	1,320.161	1,734.913	10,933.812	1,797.888

ESTIMATES OF EXPENDITURE

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		(Rs. in million)			
Head of Account	Accounts	Budget Estimate 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
045	Construction and Transport				
	0451 Administration (Works)				
	045101 Administration	5,007.842	6,041.492	5,983.237	4,271.497
0452	Road Transport				
	045201 Administration	167.264	265.454	208.871	273.104
	045202 Highways, Roads and Bridges	11,394.879	10,776.071	12,995.556	11,747.027
	045203 Road Transport	2,095.352	2,330.708	2,286.414	2,337.598
	045205 Grants Loans Subsidies for con		38,000.000	45,300.886	36,971.319
0457	Construction				
	045701 Administration	140.933	210.916	344.439	985.898
				106.284	459.443
				238.155	526.455
	045702 Buildings and Structures	13,262.174	13,824.638	16,436.048	10,667.690
		645.174	555.047	708.843	95.604
		12,617.000	13,269.591	15,727.205	10,572.086
	045 Total Construction and Transport	32,068.444	71,449.279	83,555.451	67,254.133
		645.174	555.047	708.843	95.604
		31,423.270	70,894.232	82,846.608	67,158.529
047	Other Industries				
	0471 Distributive Trades, Storage and Warehouses				
	047101 Weights and Measures	824.549	714.169	637.716	828.125
	047102 Price Control	17.670	54.597	29.605	56.111
	047202 Tourism	24.979	49.298	36.371	59.844
	047203 Multipurpose Development Project	9,656.800	5,452.936	9,274.169	5,314.471
	048102 R&D Agriculture Forestry Fisheries	190.768	235.607	209.134	243.456
	04 Total Economic Affairs	227,861.199	377,280.284	426,068.721	344,710.587
		645.174	555.047	708.843	95.604
		227,216.025	376,725.237	425,359.878	344,614.983
05	ENVIRONMENT PROTECTION				
	052102 Rural		550.268	81.486	475.268
	053 Pollution Abatement				
	053101 Environment Protection	582.676	1,150.764	1,159.240	1,289.052
	055 Administration of Environment Protection				
	055101 Administration	159.786	291.256	349.211	358.476
	05 Total Environment Protection	742.462	1,992.288	1,589.938	2,122.796
06	HOUSING AND COMMUNITY AMENITIES				
	061 Housing Development				
	061101 Administration	394.576	426.736	508.279	527.196
	061102 Low Cost Housing				
	061103 Other Housing Facilities	93.729	2,155.027	2,117.350	2,167.791
	062101 Administration				
	062 Community Development				
	0621 Urban Development				
	062102 Planning and Community Services	374.804	516.618	444.614	594.201
	062103 Urban Planning				
	062101 Administration Director of Town Planning				
	0622 Rural Development				
	062201 Rural Planning	531.048	850.227	733.933	949.733
	062202 Rural Works Programme				
	062203 Integrated Rural Development Programme				
	062205 Poverty Alleviation Program	43.365	59.537	49.879	56.564
	062206 Administration	353.555	143.974	113.595	155.118
	062220		16.760	9.965	18.428
	0631 Water Supply	9.383			
	063101 Administration	108.527	339.184	239.147	160.773
	063102 Works(Construction) and Operation	7,381.512	7,839.713	7,810.898	6,425.948
	063120 Others	18.991	35.693	26.005	37.321
	06 Total Housing and Community Amenities	9,309.489	12,383.469	12,053.665	11,093.073

ESTIMATES OF EXPENDITURE

[25]

		(Rs. in million)			
Head of Account	Accounts	Budget Estimate 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
07	HEALTH				
071	Medical Products, Appliances and Equipment's				
071101	Therapeutic Appliances & Equipment	38.428	42.536	32.283	46.467
071102	Drug Control	164.604	232.307	192.139	256.720
072	Outpatient Services				
0722	Specialized Medical Services				
072101	General Medical Services	174.142	223.412	185.309	243.724
072201	Specialized Medical Services	5,379.093	15,846.763	5,529.174	5,783.267
073	Hospital Services				
073101	General Hospital Services	160,387.601	143,720.871	142,947.085	151,991.194
073102	General Hospital Services		2,100.739	1,694.349	2,113.247
073103	General Hospital Services		17,251.584	15,360.503	18,136.954
073104	General Hospital Services		10,845.467	9,191.577	8,582.079
073105	General Hospital Services		13,922.073	11,933.349	12,696.576
073201	Special Hospital Services	579.379	651.543	663.169	645.124
073301	Mother and Child Health	1,150.363	1,307.842	1,191.431	1,327.216
073401	Nursing and convalescent Home	14,500.382	16,472.485	16,056.738	18,104.104
073	Total Hospital Services	182,373.992	222,617.622	204,977.106	219,926.672
074	Public Health Services				
074101	Anti Malaria	1,133.053	1,370.096	1,290.259	1,539.184
074102	Nutrition and other hygiene	2,131.206	2,296.569	2,225.484	2,266.916
074103	Anti-tuberculosis	1,920.416	2,422.411	2,726.716	2,855.249
074104	Chemical Examiner and Laboratories	174.319	231.919	203.301	248.472
074105	EPI (Extended Programme of Immunization)	6,447.247	7,175.272	12,677.484	14,386.265
074120	Others (Others Health Facilities and Preventive Measures)	1,283.837	1,110.540	1,186.635	1,049.457
074	Total Public Health Services	13,090.078	14,606.807	20,309.879	22,345.543
075	Other				
075102	Other				
076	Health Administration				
076101	Administration	55,219.557	83,237.621	88,770.262	95,937.159
076101	Administration (PHS)				
07	Total Health	250,683.627	320,462.050	314,057.247	338,209.374
08	RECREATIONAL, CULTURE AND RELIGION				
0811	Recreational and Sporting Services				
081102	Youth Affairs	308.484	368.153	814.507	393.876
081104	Grants to Sports Organizations	927.000	560.000	845.198	660.000
081105	Administration	508.302	1,411.120	907.797	923.492
081120	Others	52.372	69.355	68.453	61.435
0821	Cultural Services				
082103	Community Centers	54.991	75.259	78.454	76.545
082104	Administration	1,196.505	1,557.945	1,730.491	2,535.728
082105	Promotion of Cultural Activities	4,573.071	2,910.879	2,822.648	1,365.300
082101	Holding of Fairs and Shows				
082102	National Celebrations				
0811	Total Recreational and Sporting Services	7,620.725	6,952.711	7,267.548	6,016.376
0831	Broadcasting and Publishing				
083104	Public Relations	1,044.744	2,290.032	3,226.525	2,243.516
086101	Administration				
0831	Total Broadcasting and Publishing	1,044.744	2,290.032	3,226.525	2,243.516

ESTIMATES OF EXPENDITURE

[26]

		(Rs. in million)			
Head of Account	Accounts	Budget Estimate 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
0841	Religious Affairs				
084101	Administration	218.710	467.268	210.469	220.129
084103	Auqaf	502.411	1,003.978	779.781	874.804
084104	Minority Affairs	1,113.515	1,413.464	1,643.153	1,294.659
0841	Total Religious Affairs	1,834.636	2,884.710	2,633.403	2,389.592
086101	Administration	9,097.733	8,671.968	10,682.726	8,612.865
086201	Administration	1,326.265	1,334.152	3,294.223	4,057.972
08	Total Recreational, Culture and Religion	20,924.104	22,133.573	27,104.425	23,320.321
09	EDUCATION AFFAIRS AND SERVICES				
0911	Pre-Primary and Primary Education Affairs and Services				
091101	Pre-Primary				
091102	Primary	107,239.636	164,683.115	126,502.355	178,009.934
091103	Administration	1,518.380	3,124.508	2,912.999	3,210.092
0921	Secondary Education Affairs and Services				
092101	Secondary Education	118,796.053	177,726.691	137,885.537	200,141.079
092102	Administration	3,692.812	4,869.364	3,972.691	5,150.221
092120	Others	422.454	579.425	483.643	622.224
0931	Tertiary Education Affairs and Services				
093101	General Universities/Colleges/Institutes	24,764.799	31,374.045	29,979.602	37,740.844
093102	Professional/Technical Universities/Colleges/Institutes	17,234.298	21,559.700	21,153.404	22,213.097
093103	Administration	42,099.331	59,479.152	56,146.916	56,707.530
093120	Others	187.746	193.290	188.561	194.982
0931	Total Tertiary Education Affairs and Services	84,286.174	112,606.187	107,468.483	116,856.453
094101	School for Handicapped /Retarded Persons	5,218.865	6,090.272	5,914.640	6,513.319
0951	Subsidiary Services to Education				
095101	Archives Library and Museums	1,521.679	1,692.835	1,460.536	1,907.373
095102	Student's Hostels	22.369	30.579	23.775	31.993
0951	Total Subsidiary Services to Education	6,762.913	7,813.686	7,398.951	8,452.685
0961	Administration				
096101	Secretariat/Policy/Curriculum	21,950.846	59,919.847	65,387.071	48,849.070
096102	Sindh Education Reform Program (SERP)	27,391.684	22,123.438	23,024.709	21,920.645
0971	Education Affairs, Services				
097120	Education Affairs, Services				
09	Total Education	372,060.953	553,446.261	475,036.440	583,212.403
10	SOCIAL PROTECTION				
1071	Administration				
101101	Old Age Benefits	17.604	28.746	28.149	29.976
104101	Shelter for the Homeless (Daar ul Aman)	135.490	196.563	161.629	185.429
107101	Relief Measures	1,995.515	2,135.468	2,096.477	2,256.716
107102	Rehabilitation and resettlement	5.528	10.261	8.027	10.615
107104	Administration	2,486.313	3,316.874	4,748.032	4,987.826
107120	Others	644.096	712.063	709.937	725.167
108101	Social Welfare Measures	1,562.748	4,159.029	4,078.299	2,279.458
108103	Population Welfare Measures	7,206.584	8,357.045	8,102.517	8,906.457
108104	Zakat and Ushr	401.916	653.361	645.074	559.407
10	Total Social Protection	14,455.793	19,569.410	20,578.141	19,941.051
	Total Current Revenue Expenditure (A)	1,691,173.434	2,142,000.000	2,207,347.654	2,560,000.000
	Charged	58,893.631	71,819.847	71,487.477	65,926.514
	Voted	1,632,279.803	2,070,180.153	2,135,860.177	2,494,073.486
	Net Revenue Account	684,020.225	769,612.620	507,053.948	550,723.016

ESTIMATES OF EXPENDITURE

[27]

		(Rs. in million)			
Head of Account	Accounts	Budget Estimate 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
C- CURRENT CAPITAL EXPENDITURE					
011	Financial and Fiscal Affairs				
	011404 Foreign Debt Management	39,994.817	44,170.214	43,361.775	45,473.216
	a- US Aid Local Currency Loans (G Loans)				
	b- International Development Association (IDA)		24,353.849	23,615.000	23,980.251
	b- Asian Development Bank (ADB)		14,830.158	14,752.714	14,990.692
	c- Islamic Development Bank (ISDB)			140.000	145.000
	d- IFAD Loans		48.210	46.548	48.210
	e- IBRD Loans		2,084.339	2,175.413	3,891.729
	e- Asian Inf. & Inv. Bank. AIIB		282.999	336.456	696.944
	f- Agenes Francsie Dev. AFD		109.009	130.051	223.191
	g- Japanese Loan		761.650	665.593	689.418
	h-Korean Loan (EXIM Bank)				307.781
	i- Accelerated Debt Retirement (Foreign)		1,700.000	1,500.000	500.000
	011505 Domestic Debt Management	1,485.552	1,630.677	1,630.677	1,523.286
	a- Normal- CDLs		50.301	50.301	18.168
	b- SCARP- CDLs		1,455.376	1,455.376	1,380.118
	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
011	Total Financial and Fiscal Affairs- Charged	41,480.369	45,800.891	44,992.452	46,996.502
014	Transfers				
	014202 Transfer to Non-Financial Institutions		10,000.000	13,000.000	10,000.000
	014302 Transfer to Financial Institutions	4,017.000	16,000.000	17,000.000	16,000.000
	014 Government Investment (NES)	90,200.000	209,872.442	61,000.000	208,676.831
	014 Total Transfers- Voted	94,217.000	235,872.442	91,000.000	234,676.831
	Total Current Capital Expenditure(Non-Food)	135,697.369	281,673.333	135,992.452	281,673.333

ESTIMATES OF EXPENDITURE

[28]

		(Rs. in million)			
Head of Account		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
041	General Economic, Commercial And Labour Affairs				
0414	State Trading				
	Account No.II				
041401	Food (Wheat)	37,997.778	125,000.000	125,000.000	113,500.000
	Charged	36,285.095	25,000.000	25,000.000	13,500.000
		1,712.683	100,000.000	100,000.000	100,000.000
	Deduct Receipts and Recoveries				
041401	Total Net Food (Wheat)	37,997.778	125,000.000	125,000.000	113,500.000
	Repayment of Principal- Domestic Debt (Charged)	5,170.545	146,450.000	100,209.000	107,010.000
	Total State Trading Expenditures (Account No.II)	43,168.323	271,450.000	225,209.000	220,510.000
	Net State Trading	(2,989.934)	73,711.000	59,241.000	56,223.000

CURRENT DEVELOPMENT EXPENDITURE BY OBJECT

		Rs in Million			
Object	Description	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
A01	Employees Related Expenses.	947.158	1,232.403	1,449.344	1,685.843
A02	Project Pre-investment Analysis	178.733	918.805	165.761	543.252
A03	Operating Expenses	8,824.096	69,102.782	18,038.502	44,202.477
A04	Employees' Retirement Benefits	4.205	2.875	3.875	-
A05	Grants subsidies and Write off Loans	-	-	50.000	-
A06	Transfers	9.502	6.000	21,438.751	-
A09	Physical Assets	16,921.345	11,199.708	23,212.770	1,154.728
A12	Civil works	583,330.698	933,510.278	870,958.889	672,474.104
A13	Repairs and Maintenance	1,465.593	2,353.227	5,918.749	325.000
TOTAL DEVELOPMENT EXPENS DITURE BUDGET		611,681.330	1,018,326.078	941,236.640	720,385.404

ESTIMATES OF DEVELOPMENT EXPENDITURE

		(Rs. in million)			
Disbursements		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
DEVELOPMENT EXPENDITURE					
01	General Public Service	68,725.098	168,376.864	72,447.706	53,462.549
03	Public Order and Safety Affairs	8,549.216	15,241.144	8,690.443	8,318.991
04	Economic Affairs	116,199.465	280,138.588	271,831.726	182,349.261
05	Environment Protection	290.033	1,082.000	984.404	541.000
06	Housing and Community Amenities	23,759.794	35,426.090	49,531.332	49,969.233
07	Health	7,607.434	45,377.431	32,457.892	38,889.952
08	Recreational, Culture and Religion	11,056.168	9,384.000	7,433.329	6,996.621
09	Education Affairs and Services	40,808.269	100,728.030	75,452.092	52,539.781
10	Social Protection (including District ADP)	334,616.852	362,572.520	425,171.076	327,318.056
Total Development Capital Expenditure		611,612.329	1,018,326.667	944,000.000	720,385.444

* Includes Federal Grants.

ESTIMATES OF DEVELOPMENT EXPENDITURE

[30]

(Rs. in million)

Disbursements	Accounts	Budget	Revised	Budget
	2024-25	Estimate	Estimate	Estimate
		2025-26	2025-26	2026-27
DEVELOPMENT EXPENDITURE				
01 GENERAL PUBLIC SERVICE				
011 Executive and Legislative Organs				
011108	Local Authority Admin & Regulation			
011101	Parliamentary / Legislative Admin & Regulation	294.982	110.000	110.000
011103	Provincial Executive	42,549.460	37,297.856	49,123.397
011205	Tax Management (Customs, I Tax Excise)	60.953	131.000	114.356
011250	Others	61.359	1,733.000	516.811
011	Total Executive and Legislative Organs	42,966.754	39,271.856	49,864.564
014 Transfers				
0141 Transfers (Inter Governmental)				
014102	To District Governments			
014301	Financial Institutions	1,737.796	3,006.000	3,583.279
014103	To TMAs (Tehsil, Town and Unions)			
014304	Others			0.000
0141	Total Transfers (Inter Governmental)	1,737.796	3,006.000	3,583.279
015 General Services				
0151 Personnel Services				
015101	Establishment, Services and General			
0151	Total Personnel Services	0.000	0.000	0.000
015102	Human Resource Management			
0152 Planning Services				
051201	Planning	24,007.120	125,778.008	18,999.863
015202	Population Planning Administration			27,858.570
015220	Others			
0153 Statistics				
015301	Statistics			
	STEVTA			
0154 Other General Services				
015406	Information Technology			
015	Total General Services	24,007.120	125,778.008	18,999.863
019 General Public Service not elsewhere Defined				
019101	Administrative training	13.428	321.000	0.000
019120	Others (Women Development)			160.500
019	Total General Public Services not elsewhere Defined	13.428	321.000	0.000
01	Total General Public Service	68,725.098	168,376.864	72,447.706

ESTIMATES OF DEVELOPMENT EXPENDITURE

[31]

(Rs. in million)

Disbursements		Accounts 2024-25	Budget	Revised	Budget
			Estimate 2025-26	Estimate 2025-26	Estimate 2026-27
03	PUBLIC ORDER AND SAFETY AFFAIRS				
031	Law Courts				
031101	Courts/Justice	29.115	115.000	0.000	29.281
032	Police				
034	Prison Administration and Operation				
034101	Jails and Convict Settlement				
036101	Secretariat	8,520.101	15,126.144	8,690.443	8,289.710
03	Total Public Order and Safety Affairs	8,549.216	15,241.144	8,690.443	8,318.991
04	ECONOMIC AFFAIRS				
041	General Economic, Commercial and Labour Affairs				
0413	General Labour Affairs	136.685	175.000	79.260	19.246
041	Total General Economic, Commercial and Labour Affairs	136.685	175.000	79.260	19.246
042	Agriculture, Food Irrigation, Forestry and Fishing				
0421	Agriculture				
042101	Administration / Land Commission		0.000	0.000	0.000
042103	Agriculture Research and Extension Services	12,252.781	30,546.697	33,156.682	16,553.372
042104	Plant Protection and Locust Control				
042106	Animal Husbandry		0.000		
042107	Cooperation		0.000		
0421	Total Agriculture	12,252.781	30,546.697	33,156.682	16,553.372
0422	Irrigation	66,521.443	73,957.533	96,529.483	62,078.911
042201	Administration				
042204	Tubewells				
042203	Canal Irrigation				
042206	Irrigation, Research and Design	50,858.531	41,800.003	54,336.406	39,535.281
042250	Others	15,662.912	32,157.530	42,193.077	22,543.630
0423	Land Reclamation				
042302	Water Logging and Salinity Control				
0424	Forestry				
042401	Preservation of Wildlife and Control of Hunting	918.601	3,013.000	2,172.300	3,287.670
042402	Administration (Forestry)				
042450	Others(Coastal Development Authority)				
0424	Total Forestry	918.601	3,013.000	2,172.300	3,287.670
0425	Fishing				
0425	Fishing	1,123.131	2,641.000	6,086.623	6,172.920
0426	Food				
042601	Administration	120.929	316.000	79.000	101.000
042	Total Agriculture, Food, Irrigation, Forestry and Fishing	80,936.885	110,474.230	138,024.088	88,193.873
043	Fuel and Energy				
043201	Administration				
043502	Electricity Hydal				

ESTIMATES OF DEVELOPMENT EXPENDITURE

[32]

(Rs. in million)

Disbursements		Accounts 2024-25	Budget	Revised	Budget
			Estimate 2025-26	Estimate 2025-26	Estimate 2026-27
043820	Others	7,687.437	35,099.000	29,686.672	15,379.775
043	Total Fuel and Energy	7,687.437	35,099.000	29,686.672	15,379.775
044	Mining and Manufacturing				
0441	Manufacturing				
044101	Support for Industrial Development				
044120	Others	1,084.843	4,638.611	7,794.870	1,109.000
0442	Mining				
044201	Mining of Mineral Resources o/t Mineral Fuel				
044203	Administration	72.870	110.000	4.728	38.592
044	Total Mining and Manufacturing	1,157.713	4,748.611	7,799.598	1,147.592
045	Construction and Transport				
0451	Administration				
045101	Administration	21,642.344	67,565.000	66,404.720	36,196.240
0452	Road Transport				
045202	Highways Road Birdges			2,746.210	474.140
045203	Road Transport	4,548.434	10,250.000	25,944.207	7,486.959
045204	Road Transport (Rural Roads)				
045220	Others				
047202	Tourism				
0457	Construction (Works)				
045702	Buildings and Structures	89.967	51,826.747	1,146.972	33,451.436
	A- Government Offices & Buildings	0.000	0.000	0.000	0.000
	B- Government Servants Housing	0.000	0.000	0.000	0.000
	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				
	ix. Police				
	x. Law Department				
	xi. Finance Department				
	xii. Basic Development				
045	Total Construction and Transport	26,280.745	129,641.747	96,242.109	77,608.775
04	Total Economic Services	116,199.465	280,138.588	271,831.726	182,349.261
05	ENVIRONMENT PROTECTION				
052	Waste Water Management				
055	Administration of Environment Protection/K. Aba	290.033	1,082.000	984.404	541.000
05	Total Environment Protection	290.033	1,082.000	984.404	541.000

ESTIMATES OF DEVELOPMENT EXPENDITURE

[33]

(Rs. in million)

Disbursements	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
06 HOUSING AND COMMUNITY AMENITIES				
061 Housing Development				
061101 Administration	49.581	108.000	108.000	109.000
062102 Urban Development	6,169.916	8,195.090	7,938.357	9,000.000
062201 Rural Development	2,840.462	1,461.983	2,615.423	4,234.534
062202 Rural Works Programme				
062202 Rural Works Programme (Support Programme)				
0631 Water Supply				
063101 Administration	14,584.615			
063102 Works (Construction) and Operations/Local Govts.	115.220	25,661.017	38,869.552	36,625.699
06 Total Housing and Community Amenities	23,759.794	35,426.090	49,531.332	49,969.233
073 Hospital Services				
073101 General Hospital Services	250.514	19,931.031	7,360.783	19,680.000
074 Public Health Services				
074107 Population Planning	34.995			
074120 Others (Other Health Facilities and Preventive Measures)				
075 Research and Development Health				
076 Health Administration				
PHC Administration/Training				
076101 Administration	7,321.924	25,446.400	25,097.109	19,209.952
07 Total Health	7,607.434	45,377.431	32,457.892	38,889.952
08 RECREATIONAL, CULTURE AND RELIGION				
0821 Cultural Services				
081102 Youth Affairs				
081105 Administration				
081120 Others	4,961.626	3,752.000	3,255.879	2,329.276
082104 Administration	3,139.717	2,581.000	1,983.549	2,778.000
082105 Promotion of Cultural Activities				
082120 others				
0811 Total Recreational and Sporting Services	8,101.343	6,333.000	5,239.428	5,107.276
0831 Broadcasting and Publishing				
083101 Grants for Broadcasting and Publishing				
083120 Others				
0831 Total Broadcasting and Publishing	0.000	0.000	0.000	0.000
08401 Administration				
084101 Minority Affairs	825.497	627.000	447.567	313.500
084104 Minority Affairs	1,953.023	1,415.000	1,358.509	1,071.845
08601 Administration	60.930	208.000	123.505	104.000
086201 Information Technology Promotion	115.375	801.000	264.320	400.000
08 Total Recreational, Culture and Religion	11,056.168	9,384.000	7,433.329	6,996.621

ESTIMATES OF DEVELOPMENT EXPENDITURE

[34]

(Rs. in million)

Disbursements	Accounts	Budget	Revised	Budget
		Estimate	Estimate	Estimate
	2024-25	2025-26	2025-26	2026-27
09 EDUCATION AFFAIRS AND SERVICES				
091101 Pre Primary				
0921 Secondary Education Affairs and Services				
091102 Primary				
092101 Secondary Education				
092102 Administration				
093101 General Universities/Colleges/Institutes	3,244.032	7,022.676	4,869.184	3,541.453
093102 Professional/Technical Universities/Colleges/Insti	359.667	650.000	763.283	243.136
093103 Administration		6,597.000	3,405.214	3,756.864
093120 Others	1,491.736	0.000	0.000	0.000
094101 School for Hadicaped Retard Persons				
094120 Others	11,416.021	6,359.411	8,260.209	4,512.030
0961 Administration				
096101 Secretariat/Policy/Curriculum	24,296.814	80,098.943	58,154.202	40,486.298
09 Total Education Affairs and Services	40,808.269	100,728.030	75,452.092	52,539.781
10 SOCIAL PROTECTION				
1071 Administration				
107101 Relief Measures				
107104 Administration	447.653	907.000	952.294	480.500
107106 Draught Emergency Relief Assistance				
108101 Social Welfare Measures	333,922.663	361,347.520	424,152.575	326,731.124
108103 Population Welfare Measures	246.537	318.000	66.207	106.432
108104 Zakat and Usher				
10 Total Social Protection	334,616.852	362,572.520	425,171.076	327,318.056
Total Development Expenditure including District Programme	611,612.329	1,018,326.667	944,000.000	720,385.444
* Includes Federal Grants.				

ESTIMATES OF DEVELOPMENT EXPENDITURE

[35]

(Rs. in million)

Disbursements		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
01	General Public Service	68,725.098	168,376.864	72,447.706	53,462.549
03	Public Order and Safety Affairs	8,549.216	15,241.144	8,690.443	8,318.991
04	Economic Affairs	116,199.465	280,138.588	271,831.726	182,349.261
05	Environment Protection	290.033	1,082.000	984.404	541.000
06	Housing and Community Amenities	23,759.794	35,426.090	49,531.332	49,969.233
07	Health	7,607.434	45,377.431	32,457.892	38,889.952
08	Recreational, Culture and Religion	11,056.168	9,384.000	7,433.329	6,996.621
09	Education Affairs and Services	40,808.269	100,728.030	75,452.092	52,539.781
10	Social Protection (including District ADP)	334,616.852	362,572.520	425,171.076	327,318.056
Total Annual Development Programme (incl. District ADP)		611,612.329	1,018,326.667	944,000.000	720,385.444
* Includes Federal Grants.FPA and District					
<u>TOTAL DEVELOPMENT PROGRAMME</u>					
Provincial Contribution- A		312,615.328	520,000.000	440,000.000	385,000.000
Foreign Project Assistance- B		230,228.117	366,744.609	400,000.000	256,055.210
District Programme- C		38,791.714	55,000.000	40,000.000	15,000.000
Other Federal Grants- D		29,977.170	76,582.058	64,000.000	64,330.234
Total Development Expenditure (A to D)		611,612.329	1,018,326.667	944,000.000	720,385.444

ESTIMATES OF PUBLIC ACCOUNTS

(Rs. in million)

Head of Account		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
SUMMARY					
RECEIPTS					
F	ASSETS	2,804,198.062	2,720,480.199	3,621,429.155	3,983,572.071
G	LIABILITIES	5,055,944.313	6,464,378.301	4,900,417.645	5,601,263.330
Total Other Receipts (Public Account)		7,860,142.375	9,184,858.500	8,521,846.800	9,584,835.400
DISBURSEMENTS					
F	ASSETS	2,804,198.750	2,984,235.485	3,933,417.236	4,326,758.959
G	LIABILITIES	5,032,961.337	6,200,623.015	4,588,429.564	5,258,076.441
Total Other Expenditure Public Account		7,837,160.087	9,184,858.500	8,521,846.800	9,584,835.400
Net Public Account		22,982.288	0.000	0.000	0.000

ESTIMATES OF PUBLIC ACCOUNTS

		(Rs. in million)			
Head of Account	Accounts	Budget Estimate 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
RECEIPTS					
F ASSETS					
F01 Cash and Bank Balances					
F011 Balance with SBP (State Bank of Pakistan)					
F01101	Non Food Account (Civil)	2,804,053.111	2,720,158.620	3,235,977.456	3,559,575.202
F01102	Food Account			82,605.342	90,865.876
F01104	District Account			302,456.705	332,702.376
F011	Total Balance with SBP	2,804,053.111	2,720,158.620	3,621,039.503	3,983,143.453
F014 Cash at State Bank					
F01404	State Bank Deposits-Food Account				
F01405	State Bank Deposits-Non-Food Account				
F01406	Sate Bank Deposits-District Government				
F012	Total Other Accounts	0.000	0.000	0.000	0.000
F015 Civil Departmental Balances					
F01501	Civil Departmental Balances(Civil)				
F01502	Civil Departmental Balances(Pub. Works)				
F01503	Civil Departmental Balances(Forest)	0.008	1.278	0.008	0.009
F01512	Civil Departmental Balances(PW)				
F01513	Civil Departmental Balances(Food Wing)				
F01515	Others				
F01601	Food Account			257.800	283.580
F015	Total Civil Departmental Balances	0.008	1.278	257.808	283.589
F01	Total Cash and Bank Balances	2,804,053.119	2,720,159.898	3,621,297.311	3,983,427.042

ESTIMATES OF PUBLIC ACCOUNTS

		(Rs. in million)			
Head of Account	Accounts	Budget Estimate	Revised Estimate	Budget Estimate	
		2024-25	2025-26	2025-26	2026-27
F02	Receivable				
F021	Loans and Advances				
F02101	Permanent Advances (Civil)				
F02113	Account with Government Servants	12.249	12.843	14.555	16.011
F02119	OB Advances (Civil)	0.996	0.790	3.163	3.479
F02123	Payment for Fertilizer on behalf of PADSC,ADA				
F02139	OB Advances (Forest)				
F021	Total Loans and Advances	13.245	13.633	17.718	19.490
F02	Total Receivable	13.245	13.633	17.718	19.490
F05	OTHER ASSETS				
F051	Deposits and Reserves				
F05102	Down Payment	131.698	306.668	114.126	125.539
F05104	Transaction on Behalf of SBP				
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				
F05	Total - Investment	131.698	306.668	114.126	125.539
F	Total Assets	2,804,198.062	2,720,480.199	3,621,429.155	3,983,572.071

ESTIMATES OF PUBLIC ACCOUNTS

		(Rs. in million)			
Head of Account	Accounts	Budget Estimate 2024-25	Revised Estimate 2025-26	Budget Estimate 2026-27	
G	LIABILITIES				
G01	Current Liabilities				
G011	Cheque Clearing Account				
G011	Cheque Clearing Accounts	1,657,385.554	2,396,658.890	1,422,953.642	1,776,052.927
G01191	Assignment Account Cheques	199,624.382	696,104.580	214,417.649	235,859.414
G011	Total Cheque Clearing Account	1,857,009.936	3,092,763.470	1,637,371.291	2,011,912.341
G012	Others				
G01201	Outstanding Commitments (Vendor Payment)	1,674,993.705	1,747,561.103	1,346,403.231	1,481,043.554
G012	Total Others	1,674,993.705	1,747,561.103	1,346,403.231	1,481,043.554
G02	Others- Outstanding Commitments				
G021	Loans - Loans Domestic				
G04	Other Liabilities				
G041	Other Liabilities				
G04101	Pension Fund Liability				
G04104	Fund for IS duty allowance to Pak Range	3,668.812	4,645.923	3,136.487	3,450.136
G05	Control Accounts				
G051	Miscellaneous				
G05103	Suspense Account	486.495	571.951	15.004	16.504
G05104	HR Document Splitting Account	35,140.071		359,123.787	395,036.166
G05105	Wages Clearing Account	849,747.575	920,950.805	820,956.751	903,052.426
G05106	Inter Provincial Settlement Account		0.000	0.223	0.245
G05107	Adjusting Account between Federal and Provincial Government		0.000	0.002	0.002
G05110	State Bank Suspense	1,151.394	1,364.788	583.241	641.565
G05111	District Accounts Office Suspense				
G05115	Adjusting Account between Provincial and District Governments				
G05132	Inter Provincial Settlement Account	203.341	241.041	213.620	234.982
G051	Total Miscellaneous	886,728.877	923,128.585	1,180,892.628	1,298,981.891
G05	Total Control Accounts	886,728.877	923,128.585	1,180,892.628	1,298,981.891
G06	Trust Account- Fund				
G061	Provident Fund				
G06103	General Provident Fund (Civil)	39,703.669	44,655.002	38,404.409	42,244.850
G06106	General Provident Fund(Forest)	101.063	202.717	100.796	110.876
G061	Total Provident Fund	39,804.732	44,857.719	38,505.205	42,355.726

ESTIMATES OF PUBLIC ACCOUNTS

		(Rs. in million)			
Head of Account	Accounts	Budget Estimate 2024-25	Revised Estimate 2025-26	Budget Estimate 2026-27	
G	LIABILITIES				
G06	Trust Account- Fund				
G062	Benevolent Fund				
G06214	Provincial Government Employees Benevolent Fund	2,943.007	3,237.981	2,671.482	
G06211	Provincial Government Employees Benevolent Fund (Forest)				
G06215	District Government Employees Benevolent Fund				
G06221	Sindh Police Benevolent Fund	1,193.265	1,306.058	1,027.474	
G062	Total Benevolent Fund	4,136.272	4,544.039	3,698.956	
G063	Welfare Funds				
G06304	Workers Welfare Fund				
G06313	Workers Welfare Fund	7,384.214	7,003.354	7,401.251	
G06316	Wokers Profit Participation Fund	14,869.288	15,313.472	12,887.222	
G064	Insurance Fund				
G06406	Federal Government Employees Group Insurance Fund (Forest)				
G06408	Provincial Government Employees Group Insurance Fund	2,926.428	3,220.681	2,648.332	
G06411	District Government Employees Group Insurance Fund	0.808	0.347	1.295	
G064	Total Insurance Fund	2,927.236	3,221.028	2,649.627	
G06	Total Trust Account- Fund	69,121.742	74,939.612	65,142.261	
G10	Trust Account- Other				
G101	Accounts of Other Departments				
G10103	Food Wing Receipts and Collection Accoi	1.743	10.687		
G10107	Deposits of Department of Minerals Dev.	0.072		0.072	
G10113	Public Works/Pak. PWD Deposit	10,056.793	15,647.674	280.807	
G10118	Public Works / Pakistan PWD Deposits		1.917		
G10125	Transfer between PW Offices	16.876	0.181	16.716	
G10130	Transfer between Forest Officers				
G10131	Forest Cheque	1,037.502	1,411.239	1,787.302	
G10142	Public works deposits (health)	20.656	22.722		
G10146	Public works deposits (others)	542.464	344.321	3,941.802	
G101	Total Accounts of Other Departments	11,676.106	17,438.741	6,026.699	

ESTIMATES OF PUBLIC ACCOUNTS

		(Rs. in million)		
Head of Account	Accounts	Budget Estimate 2024-25	Revised Estimate 2025-26	Budget Estimate 2026-27
G102	Accounts of Other Entities			
	G10207 Suspense Account			
G103	Accounts of Other Entities			
	G10304 Zakat Collection Account	0.775	0.870	0.533
	G10307 Other Appropriations			0.586
G104	Other Remittances			
	G10402 Forest Remittances	168.114	167.671	256.671
	G10406 Sindh Food Department Remittances	40,101.158	51,955.978	76,232.049
	G10407 PWD Remittances	3.853	1.232	19.771
	G10408 Remittances into Treasuries	423.687	399.547	231.350
	G10410 Other Miscellaneous Remittances			0.005
	G10413 Sales Tax Remittances			0.006
	G10414 Cash Remittances between Treasuries			
	G10415 SBP Remittances			
	G10418 Exchange Account between Civil and Pakistan Post	1.265	1.300	0.138
	G10419 Exchange Account between Civil and Defence	3.576	3.930	0.123
	G10423 Other Remittances			
	G10425 Cheques	239.860	181.096	144.947
G104	Total Other Remittances	40,941.513	52,710.754	76,885.054
G10	Total Trust Account- Others	52,618.394	70,150.365	82,912.286
		84,573.559	91,203.515	

ESTIMATES OF PUBLIC ACCOUNTS

		(Rs. in million)			
Head of Account	Accounts	Budget Estimate 2024-25	Revised Estimate 2025-26	Budget Estimate 2026-27	
G	LIABILITIES				
G11	Special Deposit- Investment				
G112	Other Deposit Accounts				
	G11204 Deposits on Account of Foreign Mountaineering Expeditions				
	G1120D Security Deposits (Spl GL)	7,832.138	1,790.661	29,695.325	
	G11212 Deposit of Sugar Cane Development Cess Fund	1.683	11.503	510.399	
	G11215 Revenue Deposit	3,027.857	2,095.794	16,633.616	
	G11216 Civil and Criminal Courts Deposits	2,436.341	2,910.333	7,921.425	
	G11217 Personal Deposit	16,886.185	16,894.235	12,641.989	
	G11218 Forest Deposits	2,264.061	727.701	2,181.590	
	G11220 Deposits in connection with elections		0.000		
	G11238 Security Deposit of Supply Cell	49.235	33.611	25.543	
	G11240 Security Deposit of Cashiers	2.123	2.073	0.239	
	G11290 Security Deposit from Contractors				
	G Deposits of Department of Minerals Development				
	G11226 Deposits in favour of the Chief Settlement Commissioner				
	G11263 Assignment Account (IDA/IBRD)	424,488.461	469,859.715	466,607.070	
	1	424,488.461	469,859.715	466,607.070	
	G112 Total Other Deposit Accounts	456,988.084	494,325.626	536,217.196	
	G11 Total Special Deposit- Investment	456,988.084	494,325.626	589,838.916	

ESTIMATES OF PUBLIC ACCOUNTS

		(Rs. in million)			
Head of Account	Accounts	Budget Estimate 2024-25	Revised Estimate 2025-26	Budget Estimate 2026-27	
G	LIABILITIES				
G12	Special Deposit- Fund				
G121	Relief Funds				
G12108	President's Fund for Flood Relief 1978				
G12113	Governor's Relief Fund				
G12114	Sindh Relief Fund				
G12142	Personal Deposits	0.102	2,600.973	0.046	
G12141	SCP Diامر Basha and Mohammad Dams Fund			0.051	
G12155	Sindh Corona virus emergency fund		0.089		
G121	Total Relief Funds	0.102	2,601.062	0.046	
G122	Welfare Fund				
G12217	Sindh Orphanages Fund	8.440	4.006	27.260	
G12207	Total Relief Funds	8.440	4.006	27.260	
G124	Development Fund				
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				
G124	Total Development Fund	0.002	0.003	0.000	
G12704	Police Fund	145.526	160.853	140.630	
G12712	Trust Interest Fund (Charitable Endowment)			154.693	
G12713	Income Tax Deduction form Salaries	23,054.261	23,486.530	15,896.816	
G12714	Income Tax Deduction from Contractors/Suppliers	30,127.178	29,050.549	30,847.581	
G12717	District Funds		0.062	0.095	
G12718	Municipal Funds			0.105	
G12722	Other Miscellaneous Fund				
G12724	President Fund				
G12741	Fed. Civil Servants subscription to Service Book	0.014	0.015	0.009	
G12774	National Desaster Management Fund		0.017	0.111	
G12777	Sales Tax Dedication (at Source)	1,479.240	1,560.520	1,429.717	
G127	Total Other Funds	54,806.219	54,258.546	48,314.959	
G12	Total Special Deposit- Fund	54,814.763	56,863.617	48,342.265	
G	Total Liabilities	5,055,944.313	6,464,378.301	4,900,417.645	
F	Total Assets	2,804,198.062	2,720,480.199	3,621,429.155	
Total Other Receipts (Public Accounts of the Pro		7,860,142.375	9,184,858.500	8,521,846.800	
Opening Balance					
	Account No.I	112,644.268	100,000.000	170,000.000	
	Account No.II			90,000.000	

ESTIMATES OF PUBLIC ACCOUNTS

		(Rs. in million)			
Head of Account	Accounts	Budget Estimate 2024-25	Revised Estimate 2025-26	Budget Estimate 2025-26	Budget Estimate 2026-27
DISBURSEMENT					
F	ASSETS				
F01	Cash and Bank Balances				
F011	Balance with SBP (State Bank of Pakistan)				
F01101	Non Food Account (Civil)	2,804,053.111	2,983,926.023	3,162,172.666	3,478,389.933
F01102	Food Account			83,638.069	92,001.876
F01104	District Account				
F01130				687,481.105	756,229.215
F011	Total Balance with SBP	2,804,053.111	2,983,926.023	3,933,291.840	4,326,621.024
F012	Other Accounts				
F01205	State Bank Deposits-Non-Food Account				
F01405	Cash at State Bank				
F012	Total Other Accounts	0.000	0.000	0.000	0.000
F015	Civil Departmental Balances				
F01501	Civil Departmental Balances(Civil)				
F01502	Civil Departmental Balances(Pub. Works)				
F01503	Civil Departmental Balances(Forest)	0.008	1.338	0.007	0.008
F01512	Civil Departmental Balances(PW)				
F01513	Civil Departmental Balances(Food Wing)				
F01515	Others				
F015	Total Civil Departmental Balances	0.008	1.338	0.007	0.008
F01	Total Cash and Bank Balances	2,804,053.118	2,983,927.361	3,933,291.847	4,326,621.032

ESTIMATES OF PUBLIC ACCOUNTS

		(Rs. in million)			
Head of Account	Accounts	Budget Estimate 2024-25	Revised Estimate 2025-26	Budget Estimate 2026-27	
F02	Receivable				
F021	Loans and Advances				
F02101	Permanent Advances (Civil)				
F02113	Accounts with Government Servants	12.249	0.027	0.028	
F02119	OB Advances	1.733	1.694	11.597	
F02123	Payment for Fertilizer on behalf of PADC,ADA			12.756	
F02139	OB Advances (Forest)				
F021	Total Loans and Advances	13.982	1.721	11.625	
F02	Total Receivable	13.982	1.721	11.625	
F05	OTHER ASSETS				
F05101	Transaction on Behalf of SBP	131.650			
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				
F05102	Down payments		306.403	113.764	
F04/5	Total Investments and others	131.650	306.403	113.764	
F	Total Assets	2,804,198.750	2,984,235.485	3,933,417.236	
			4,326,758.959		

ESTIMATES OF PUBLIC ACCOUNTS

		(Rs. in million)			
Head of Account		Accounts	Budget Estimate	Revised Estimate	Budget Estimate
		2024-25	2025-26	2025-26	2026-27
G	LIABILITIES				
G01	Current Liabilities				
G011	Cheque Clearing Account				
G011	Cheque Clearing Accounts	1,657,383.527	2,336,577.146	1,573,768.391	1,941,949.151
G01191	Assignment Account Cheques	202,174.782	542,691.281	217,502.418	239,252.660
G011	Total Cheque Clearing Account	1,859,558.309	2,879,268.427	1,791,270.809	2,181,201.811
G012	Others				
G01201	Outstanding Commitments	1,675,000.087	1,746,896.005	1,346,791.684	1,481,470.853
G01204	Others		0.000		
G04104	Fund for IS duty allowance	3,663.326	3,968.209	3,752.626	4,127.889
G05	Control Accounts				
G051	Miscellaneous				
G05103	Suspense Account	10,865.255	536.106	17,003.766	18,704.143
G05104	HR Document Spilting Account	35,140.071		359,123.786	395,036.165
G05105	Wages Clearing Account	849,810.247	920,947.160	400,495.380	440,544.918
G05106	Inter Provincial Settlement Account			0.223	0.245
G05107	Adjusting Account between Federal and Provincial Government		0.000	0.002	0.002
G05108	Miscellaneous Account				
G05110	State Bank Suspense	1,032.499	1,377.563	609.665	670.632
G05111	District Accounts Office Suspense				
G05115	Adjusting Account between Provincial and District Governments				
G05125	Inter Provincial Settlement Account	50.392	62.268	30.476	33.523
G05132	Settlement Account	126.391	175.768	168.499	185.349
G051	Total Miscellaneous	897,024.855	923,098.865	777,431.797	855,174.977
G05	Total Control Accounts	897,024.855	923,098.865	777,431.797	855,174.977
G06	Trust Account- Fund				
G061	Provident Fund				
G06103	General Provident Fund (Civil)	26,874.928	30,574.320	24,298.073	26,727.880
G06106	General Provident Fund(Forest)	54.434	86.494	59.839	65.822
G061	Total Provident Fund	26,929.362	30,660.814	24,357.912	26,793.702

ESTIMATES OF PUBLIC ACCOUNTS

		(Rs. in million)			
Head of Account	Accounts	Budget	Revised	Budget	
		Estimate	Estimate	Estimate	
		2024-25	2025-26	2025-26	2026-27
G	LIABILITIES				
G06	Trust Account- Fund				
G062	Benevolent Fund				
G06211	Provincial Government Employees Benevolent Fund(Forest)				
G06214	Provincial Government Employees Benevolent Fund	2,207.288	5,184.430	2,190.761	2,409.837
G06215	District Government Employees Benevolent Fund				
G06221	Sindh Police Benevolent Fund(Sindh Police)	1,185.865	1,303.194	1,020.594	1,122.654
G062	Total Benevolent Fund	3,393.153	6,487.624	3,211.355	3,532.491
G063	Welfare Funds				
G06313	Workers Welfare Fund(Sindh)	6,816.081	7,130.900	6,959.345	7,655.279
G06316	WRP Fund				
G064	Insurance Fund				
G06406	Fed Govt. Empl. Insur. Fund (FO				
G06408	Provincial Government Employees Group Insurance Fund	4,071.364	4,549.398	3,324.611	3,657.073
G06411	District Government Employees Group Insurance Fund	0.808	0.095	1.524	1.676
G064	Total Insurance Fund	4,072.172	4,549.493	3,326.135	3,658.749
G06	Total Trust Account- Fund	41,210.768	48,828.831	37,854.747	41,640.221
G10	Trust Account- Other				
G101	Accounts of Other Departments				
G10104	Mint Receipts and Connection Account	1.743	1.917	0.749	0.824
G10106	Deposit of Works and Survey of Pakistan	0.072		0.072	0.079
G10111	Food Department Deposits				
G10112	Sanitary Board Fund				
G10113	Public Works/Pak. PWD Deposit	8,586.454	11,442.403	8,999.644	9,899.609
G10114	Supply and Development Department Deposit				
G10125	Transfer between PW Offices	0.164	0.000	0.164	0.180
G10130	Transfer between Forest Officers				
G10131	Forest Cheque	797.900	1,313.157	1,543.731	1,698.104
G10134	Pre Audit Cheques - Civil (Others)				
G10135	Pre Audit- Civil Cheques				
G10137	Pre Audit Cheques Civil A/C-II	19.734			
G10146	Public Works Deposits			1,335.491	1,469.040
G101	Total Accounts of Other Departments	9,406.067	12,757.477	11,879.851	13,067.836

ESTIMATES OF PUBLIC ACCOUNTS

		(Rs. in million)			
Head of Account	Accounts	Budget Estimate 2024-25	Revised Estimate 2025-26	Budget Estimate 2025-26	Budget Estimate 2026-27
G102	Accounts of Other Entities				
	G10207 Suspense Account				
G103	Accounts of Other Entities				
	G10304 Zakat Collection Account	1.221	0.028	1.210	1.331
G104	Other Remittances				
	G10402 Forest Remittances	205.755	219.497	229.742	252.717
	G10406 Sindh Food Department Remittances	40,100.931	53,159.012	40,421.631	44,463.794
	G10407 PWD Remittances	3.853		3.052	3.358
	G10408 Remittances into Treasuries	13.758	32.398	5.498	6.047
	G10410 Other Miscellaneous Remittances			0.005	0.006
	G10414 Cash Remittances between Treasuries				
	G10415 SBP Remittances				
	G10417 Exchange Account between Civil and Civil				
	G10418 Exchange Account between Civil and Pak Post	1.265	5.218	0.273	0.300
	G10425 Cheques	243.436	181.096	144.947	159.441
	G10423 Other Remittances				
	G10412 Incom Tax Remittance				
G104	Total Other Remittances	40,568.997	53,597.221	40,805.148	44,885.663
G10	Total Trust Account- Others	49,976.285	66,354.726	52,686.209	57,954.830

ESTIMATES OF PUBLIC ACCOUNTS

		(Rs. in million)			
Head of Account	Accounts	Budget Estimate 2024-25	Revised Estimate 2025-26	Budget Estimate 2025-26	Budget Estimate 2026-27
G	LIABILITIES				
G11	Special Deposit- Investment				
G112	Other Deposit Accounts				
	G1102 Security Deposit	149.397			
	G1103 Assignment Account				
	G11204 Deposits on Account of Foreign Mountaineering Expeditions				
	G11212 Deposit of Sugar Cane Development Cess Fund	0.787	15.992	264.248	290.672
	G11215 Revenue Deposit	3,326.154	3,207.630	12,217.601	13,439.361
	G11216 Civil and Criminal Courts Deposits	2,914.817	3,565.154	4,531.348	4,984.482
	G11217 Personal Deposit	16,850.366	16,658.846	12,624.378	13,886.816
	G11218 Forest Deposits	2,517.953	1,067.796	2,543.252	2,797.577
	G11220 Deposits in connection with elections				
	G11228 Deposit in favour of Chief Settlement Commissioner				
	G11238 Deposit in favour of Chief Settlement Commissioner	0.369	0.348		
	G11240 Security Deposit of Cashiers	2.123	2.336		
	G11246 Deposit a/c of grants for economi dev of rural areas				
	G1120D Security Deposit (Spl GL)		29.729	14,499.808	15,949.789
	G11238 Security Deposit of Supply Cell				
	G11263 Assignment Account (IDA IBRD)	427,695.997	457,117.722	480,106.115	528,116.726
G112	Total Other Deposit Accounts	453,457.963	481,665.553	526,786.750	579,465.423
G11	Total Special Deposit- Investment	453,457.963	481,665.553	526,786.750	579,465.423

ESTIMATES OF PUBLIC ACCOUNTS

		(Rs. in million)			
Head of Account	Accounts	Budget	Revised	Budget	
		Estimate	Estimate	Estimate	
		2024-25	2025-26	2025-26	2026-27
G	LIABILITIES				
G12	Special Deposit- Fund				
G121	Relief Funds				
	G12102 Prime Minister Relief Fund				
	G12114 Sindh Relief Fund		0.005	0.048	
	G12142 Sindh Flood Relief Fund	2.268	12.431	0.256	
	G12155 Sindh Corona Virus Emergency Fund	0.075	0.083		
	G121 Total Relief Funds	2.343	12.519	0.304	
G122	Welfare Fund				
	G12217 Sindh Orphanages Fund	8.442	3.969	14.293	
	G124 Total Development Fund	8.442	3.969	14.293	
G125	Education and training abroad				
	G12503 Worker's children education fund				
	G125 Total Education and training abroad	0.000	0.000	0.000	
G126	Fund for culture and heritage				
	G12602 Quaid - e - Azam Memorial Fund				
	G125 Total Education and training abroad	0.000	0.000	0.000	
G127	Other Funds				
	G12704 Police Fund	158.303	162.471	141.017	
	G12712 Trust Interest Fund (Charitable Endowment)				
	G12713 Income Tax Deduction form Salaries	23,054.022	22,562.222	17,767.543	
	G12714 Income Tax Deduction from Contractors/Suppliers	28,549.872	26,259.983	32,542.474	
	G12717 District Funds		0.000	0.077	
	G12718 Municipal Funds			0.084	
	G12741 Fed. Civil servants subscription to services book				
	G12774 NDM Fund	0.003	0.017	0.015	
	G12777 Sale Tax Deduction	1,296.758	1,541.218	1,389.219	
	G127 Total Other Funds	53,058.959	50,525.911	51,840.345	
	G12 Total Special Deposit- Fund	53,069.744	50,542.399	51,854.942	
G13	Special Deposit - Grant				
G131	Grant in Aid				
	G13115 Deposit A/c of Japanese grant				
	G13116 Other Foreign Grants				
	G131 Total Grant in Aid	0.000	0.000	0.000	
	G13 Total Special Deposit - Grant	0.000	0.000	0.000	
G	Total Liabilities	5,032,961.337	6,200,623.015	4,588,429.564	
F	Total Assets	2,804,198.750	2,984,235.485	3,933,417.236	
Total Other Disbursement (Public Accounts of the Province)		7,837,160.087	9,184,858.500	8,521,846.800	
		9,584,835.400			

DEVELOPMENT RESOURCES

(Rs. in million)				
Head of Account	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
REVENUE COMPONENT				
General Revenue Receipts *	2,308,577.336	2,835,030.562	2,643,051.116	3,046,392.782
Current Revenue Expenditure	1,691,173.434	2,142,000.000	2,207,347.654	2,560,000.000
Net Revenue Component	617,403.902	693,030.562	435,703.462	486,392.782
CAPITAL COMPONENT				
General Capital Receipts	50.407	33,184.821	7,169.821	68,344.100
General Capital Expenditure	135,697.369	281,673.333	135,992.452	281,673.333
Net Capital Component	(135,646.962)	(248,488.512)	(128,822.631)	(213,329.233)
Surplus(+)/Deficit(-)	481,756.940	444,542.050	306,880.831	273,063.549
PUBLIC ACCOUNTS				
Public Account Receipts	7,860,142.375	9,184,858.500	8,521,846.800	9,584,835.400
Public Account Disbursement	7,837,160.087	9,184,858.500	8,521,846.800	9,584,835.400
Net Public Accounts	22,982.288	0.000	0.000	0.000
DEVELOPMENT RESOURCES				
Net Revenue Component	617,403.902	693,030.562	435,703.462	486,392.782
Net Capital Component	(135,646.962)	(248,488.512)	(128,822.631)	(213,329.233)
Net Public Accounts	22,982.288	0.000	0.000	0.000
Carry Over Cash Balances	112,644.268	100,000.000	170,000.000	90,000.000
Development Grants	66,616.323	76,582.058	71,350.486	64,330.234
Foreign Project Assistance	272,086.905	366,744.609	367,897.540	256,055.213
TOTAL RESOURCES	956,086.724	987,868.717	916,128.857	683,448.996
DEVELOPMENT PROGRAMME	611,612.329	1,018,326.667	944,000.000	720,385.444
(+)SURPLUS/(-)DEFIT	341,484.461	(30,457.950)	(27,871.143)	(36,936.448)

Public Debt Liability of Government of Sindh					
<i>Amount in PKR million.</i>					
Development Partners	Accounts 2024-25	Balance as at 1st July 2026	Payment During the FY 2026-27	Loan Received During the FY 2026-27	Balance as at 30th June 2027
IDA	880,344	1,021,014	23,980	153,004	1,150,038
ADB	295,189	372,730	14,991	85,248	442,988
IFAD	236	689	48	1,000	1,641
IBRD	87,046	161,892	3,892	66,405	224,405
OFID	-	-	-	-	-
Others	65,191	101,499	1,373	59,517	159,644
Japanese	9,685	10,778	689	121	10,209
Foreign Funded Loan	1,337,691	1,668,603	44,973	365,295	1,988,925
CDL	68	18	18	-	-
SCARP (CDL)	12,176	10,721	1,380	-	9,341
Domestic Loans	12,245	10,739	1,398	-	9,341
Grand Total	1,349,936	1,679,342	46,372	365,295	1,998,266

Summary of Funds Managed by the Sindh Fund Management House, Finance Department, Government of Sindh (Rs in Millions)

	Name of Fund	Inception of the Fund	Total Amount Released Since Inception To date	Value of Investments as on 30th June 2024	Releases in 2024-25	Expenditure / Transfers Incurred in the Year 2024-25	Profit 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	Amount Released 2025-26	Value of Investments as on 2nd Jun, 2026	Profit Earned During the Year 2025-26
1	Sindh Province Pension Fund	2002-03	99,800.00	248,484.56	25,000.00		68,151.44	341,636.00	26,000.00	73,361.90	25,000.00	10,000.00	402,368.29	50,732.29
2	Sindh Social Relief Fund	2005-06	109,361.31	53,568.50	-	-	4,302.50	57,871.00	-	-	-	-	63,205.70	5,334.70
3	Sindh General Provident Investment Fund	2007-08	25,200.00	124,996.30	-	-	30,804.70	155,801.00	2,000.00	2,000.00	2,000.00	-	180,038.56	24,237.56
4	Viability Gap Fund	2007-08	167,594.50	5,729.10	65,000.00	58,023.67	1,987.00	29,083.25	58,000.00	73,000.00	83,000.00	50,000.00	38,758.00	2,859.84
5	People's Housing Cell Fund	2008-09	2,965.82	863.51	-	-	147.68	1,011.20	-	-	-	-	1,108.92	97.72
6	Provincial Disaster Management Fund	2009-10	400.00	0.11	-	-	0.01	0.12	-	-	-	-	0.12	0.01
7	SASO Pensioner's Fund	2008-09	126.11	42.73	-	-	6.87	49.60	-	-	-	-	54.68	4.52
8	Sindh Coal Development Fund	2010-11	13,700.00	9,330.32	-	-	780.36	19,441.00	1,500.00	1,500.00	1,500.00		22,239.01	20,496.08
9	Sindh Project Development Facility	2009-10	949.92	1,059.64	-	-	163.86	1,223.50	200.00	200.00	200.00		992.85	81.08
10	Endowment Fund for PPHI	2011-12	300.00	1,206.17	-	-	146.83	1,353.00					1,484.57	125.05
11	Sindh Govt Employees Group Insurance Fund	2012-13	1,501.00	4,887.74	-	-	1,581.26	6,469.00					6,144.60	527.54
12	Education City Fund	2011-12	0.10	0.26	-	-	0.01	0.27					0.35	0.02
13	SPPRA Investment Fund	2013-14	41.27	87.27	-	-	3.96	91.23					148.03	3.73
14	Investment Fund For Sindh Civil Servants Housing	2013-14	5,100.00	9,692.80	-	-	1,573.57	11,266.37	500.00	500.00	500.00		12,715.70	1,099.94
15	Sindh Alternative Energy Fund	2013-14	78.00	187.29	-	-	82.71	270.00	-				292.09	21.11
16	Sindh Flood Relief Fund	2013-14	78.00	187.29	-	-	137.71	325.00	-				355.98	20.14
	Grant Total		427,118.02	454,407.19	90,000.00	58,023.67	109,732.78	596,808.29	88,200.00	150,561.90	112,200.00	60,000.00	691,149.43	105,641.33

Annexure A

MONTHLY INSTALMENTS

PROVINCIAL CONTRIBUTION TOWARDS NATIONAL STRATEGIC REQUIREMENTS

Rs. in billion

Month	Baseline Trend (%)	Sindh Budgeted Share at Rs/ 15.264 bn	Transfer to FG based on budget share	Sindh Protected Share at Rs. 13,350 bn	Actual Transfer to Sindh from Divisible Pool	Actual Transfer to FG
Jul-26	5.3%	110	13.8	97	X1	X1 – 97
Aug-26	6.7%	140	17.5	123	X2	X2 – 123
Sep-26	9.8%	204	25.5	178	X3	X3 – 178
Oct-26	7.3%	151	18.9	132	X4	X4 – 132
Nov-26	7.0%	147	18.3	128	X5	X5 – 128
Dec-26	10.2%	213	26.6	186	X6	X6 – 186
Jan-27	7.4%	154	19.3	135	X7	X7 – 135
Feb-27	7.3%	152	18.9	133	X8	X8 – 133
Mar-27	9.7%	201	25.2	176	X9	X9 – 176
Apr-27	7.3%	152	18.9	133	X10	X10 – 133
May-27	9.0%	187	23.4	164	X11	X11 – 164
June-27	13.0%	270	33.9	237	X12	X12 – 237
	100.0%	2,081	260.0	1,821		

Conditions:

- (1) The above arrangement applies only to Actual Revenue Assignment Transfers made to the province.
- (2) Arrears, adjustments, prior year recovers, or delayed releases pertaining to previous financial years shall not constitute incremental transfers for this purpose.
- (3) Transfers to FG shall be made on monthly basis.
- (4) In-year adjustments, short receipts or additional receipts shall be reconciled every quarter between Finance Division (GoP) and Finance Department (GoS)



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