

VOLUME - VII



BUDGET 2026-27

BUDGET
MEMORANDUM

2026-27

VOL-VII

BUDGET

2026-2027

BUDGET MEMORANDUM



GOVERNMENT OF SINDH

FINANCE DEPARTMENT

[1]

SECTION – I

**CURRENT REVENUE
EXPENDITURE**

PROVINCIAL ASSEMBLY**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.191.000 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0111 Executive and Legislative Organs			
011101 Parliamentary/Legislative Affairs (Chagr)	3,575.872	3,314.745	2,849.965
011101 Parliamentary/Legislative Affairs (Voted)	815.544	1,251.760	1,476.749
Total	4,391.416	4,566.505	4,326.714
(Charged)	3,575.872	3,314.745	2,849.965
(Voted)	815.544	1,251.760	1,476.749
OBJECT CLASSIFICATION(Charged)			
A01 Employees Related Expenses.	1,805.939	1,330.450	1,537.637
A03 Operating Expenses	860.972	1,050.334	609.831
A05 Grants subsidies and Write off Loans	15.000	15.000	15.600
A06 Transfers	41.291	41.291	20.646
A09 Physical Assets	21.685	21.685	291.000
A13 Repairs and Maintenance	830.985	855.985	375.251
Total	3,575.872	3,314.745	2,849.965
OBJECT CLASSIFICATION (Voted)			
A01 Employees Related Expenses.	439.793	826.609	1,100.998
A03 Operating Expenses	375.200	424.600	375.200
A05 Grants subsidies and Write off Loans	0.500	0.500	0.500
A06 Transfers	0.051	0.051	0.051
A09 Physical Assets			
A13 Repairs and Maintenance			
Total	815.544	1,251.760	1,476.749

Revised Estimate 2025-26:-The increase as compared to the Budget Estimate 2025-26 under Voted Expenditure is due to increase in the salary of MPAs. Further, under Charged Expenditure as compared to B.E.2025-26 has been decreased due to adoption of Actual Expenditure under E.R.E.

Budget Estimate 2026-27:- The increase as compared to the Budget Estimate 2025-26, as approved by Provincial Assembly in the light of increase in the Salary of MPAs under Voted Expenditure and the Budget Estimates 2026-27 under Charged Expenditure has been decreased due to adoption of Austerity Measures in the light of current global situation.

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

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.11.992 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0111 Executive and Legislative Organs			
011103 Provincial Executive (Charged)	1,130.996	1,164.197	915.387
011103 Provincial Executive (Voted)	56.188	50.071	55.796
Total	1,187.184	1,214.268	971.183
(Charged)	1,130.996	1,164.197	915.387
(Voted)	56.188	50.071	55.796
OBJECT CLASSIFICATION(Charged)			
A01 Employees Related Expenses.	767.234	709.075	752.416
A03 Operating Expenses	103.838	142.311	80.080
A05 Grants subsidies and Write off Loans	154.878	154.878	35.366
A06 Transfers	52.500	78.250	14.226
A09 Physical Assets	14.699	14.699	10.700
A13 Repairs and Maintenance	37.847	64.984	22.599
Total	1,130.996	1,164.197	915.387
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	21.492	17.375	21.004
A02 Project Pre-Investment			
A03 Operating Expenses	1.000	1.000	1.021
A05 Grants subsidies and Write off Loans	32.000	30.000	32.000
A06 Transfers			
A09 Physical Assets	1.217	1.217	1.292
A13 Repairs and Maintenance	0.479	0.479	0.479
Total	56.188	50.071	55.796

Revised Estimate 2025-26:-The increase as compared to the Budget Estimate 2025-26 is due to demand of additional funds by Administrative Department on the basis of actual expenditure, under Employee Related Expenditure and in other objects under Charged Expenditure. However, Voted Expenditure has been decreased on actual expenditure basis.

Budget Estimate 2026-27:-The decrease as compared to the Budget Estimate 2025-26 is in light of adoption of Austerity Measures in the wake of current global situation and on the basis of actual expenditure basis.

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

This classification shows the expenditures relating to the:

- (1) Chief Minister Secretariat / House

PART-II

An amount of Rs.26.500 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0111 Executive and Legislative Organs			
011103 Provincial Executive	1,347.947	1,357.653	1,079.537
011104 Administrative Inspection			
0611 Housing Development			
061102 Low Cost Housing			
0741 Public Health Services			
074102 Nutrition & Other Hygiene Programmes			
93103 Administration			
Total	1,347.947	1,357.653	1,079.537
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	923.815	932.521	695.112
A03 Operating Expenses	245.319	245.319	232.362
A05 Grants subsidies and Write off Loans	23.813	23.813	6.063
A06 Transfers	90.000	91.000	90.000
A09 Physical Assets	33.500	33.500	26.500
A13 Repairs and Maintenance	31.500	31.500	29.500
Total	1,347.947	1,357.653	1,079.537

Revised Estimate 2025-26:-The increase as compared to the Budget Estimate 2025-26, is due to the adoption of Adhoc Relief Allowance 2025 and adoption of funds on the basis of actual expenditure under Employee Related Expenditure.

Budget Estimate 2026-27:-The decrease as compared to the Budget Estimate 2025-26, is due to the adoption of Austerity Measures in the wake current global situation.

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

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.409.720 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0111 Executive and Legislative Organs			
011103 Provincial Executive	1,642.583	1,716.656	1,563.930
011105 District Administration	5,812.723	6,400.749	5,109.267
011111 Divisional Administration	1,431.225	10,741.869	1,099.242
0151 Personal Services			
015101 Establishment Services Gen.Administration	13,409.810	15,850.275	12,259.111
015102 Human Resource Management	902.701	827.078	852.495
0541 R&D Environment			
015402 Centralized Purchase & Procurement	257.500	257.500	257.500
0191 General Public Services not elsewhere defined			
019101 Administrative Training	341.815	307.735	312.539
0311 Law Courts			
031101 Courts / Justice			
0611 Housing Development			
061101 Administration	100.000	100.000	100.000
0821 Culture Services			
082105 Promotion of Culture Activities			
Total	23,898.357	36,201.862	21,554.084
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	14,950.540	13,978.750	12,278.088
A02 Project Pre-investment Analysis			124.000
A03 Operating Expenses	5,719.520	6,577.142	5,580.768
A05 Grants subsidies and Write off Loans	987.221	3,576.221	2,071.298
A06 Transfers	89.879	8,645.179	89.879
A09 Physical Assets	493.462	2,142.925	406.279
A13 Repairs and Maintenance	1,657.735	1,281.645	1,003.772
Total	23,898.357	36,201.862	21,554.084

Revised Estimate 2025-26:-The increase as compared to Budget Estimate 2025-26 is due to grant of additional funds to the affectees of Gul Plaza incident and collapse of building in Layari and purchase of Heritage Building and on account of repatriation of illegal foreigners. The funds released to SGA&CD and its attached offices for pay and allowances and as per actual expenditure basis.

Budget Estimate 2026-27:-The decrease as compared to the Budget Estimate 2025-26, is due to adoption of Austerity Measures in the wake of current global situation.

ANTI-CORRUPTION ESTABLISHMENT**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.1.006 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0311 Law Courts			
031101 Courts / Justice	184.116	184.356	306.386
0321 Economic Crime Investigation			
032108 Economic Crime Investigation	1,703.678	1,986.681	2,003.350
Total	1,887.794	2,171.037	2,309.736
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	1,746.612	1,928.284	2,192.065
A03 Operating Expenses	124.267	147.773	102.310
A05 Grants subsidies and Write off Loans	3.157	75.216	3.473
A09 Physical Assets	1.543	1.543	1.006
A13 Repairs and Maintenance	12.215	18.221	10.882
Total	1,887.794	2,171.037	2,309.736

Revised Estimate 2025-26:-The increase as compared to the Budget Estimate 2025-26, is due to adoption of funds as per actual expenditure.

Budget Estimate 2026-27:-The increase as compared to the Budget Estimate 2025-26, is due to incorporation of annual increase in yearly pay and allowances as well as due to adoption of SNE.

FINANCE**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.192.964 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

PART-III

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

FINANCE**(Rupees in million)**

Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0112 Financial and Fiscal Affairs			
011204 Administration of Financial Affairs (Voted)	5,694.263	4,465.546	2,893.582
011206 Accounting Services (Voted)	1,023.065	1,024.031	1,193.756
011207 Auditing Services (Voted)	260.264	261.332	295.469
011250 Others			
Total	6,977.592	5,750.909	4,382.807
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	3,254.314	3,515.866	3,102.426
A02 Project Pre-investment Analysis	124.000	124.000	
A03 Operating Expenses	2,997.685	1,921.218	945.376
A04 Total Employees' Retirement			
A05 Grants subsidies and Write off Loans	17.747	15.747	19.522
A06 Transfers			
A09 Physical Assets	355.327	54.109	192.964
A13 Repairs and Maintenance	228.519	119.969	122.519
Total	6,977.592	5,750.909	4,382.807

Revised Estimate 2025-26:-The decrease as compared to the Budget Estimate 2025-26, is due to surrendered of funds under A01-Employees Related Expenses, LSPs / Block Allocations & Electricity.

Budget Estimate 2026-27:-The decreases as compared to Budget Estimate 2025-26, is due to surrendered of funds from some LSP's.

SUPERANNUATION & PENSION

This classification shows the expenditures relating to the:

- (1) Employees Retirement Benefits

PART-II

An amount of Rs. Nil million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0112 Financial & Fiscal Affairs			
011210 Pension-Civil	271,345.557	330,800.000	360,035.537
Total	271,345.557	330,800.000	360,035.537
OBJECT CLASSIFICATION(Voted)			
A04 Employees Retirement Benefits	271,345.557	330,800.000	360,035.537
Total	271,345.557	330,800.000	360,035.537

Revised Estimate 2025-26:-The increase as compared to the Budget Estimate 2025-26, is due to trend of expenditure of pensioner's benefits and allocation of post retirement benefits.

Budget Estimate 2026-27:-The increases as compared to Budget Estimate 2025-26, is based on previous years expenditure trend, pension increase and allocation of posts retirement benefits.

GRANTS AND SUBVENTIONS**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.Nil has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0141 Transfers			
014110 Others			260,000.000
1071 Administration			
107101 Relief Measures	162.200	159.200	162.200
Total	162.200	159.200	260,162.200
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.			
A02 Project Pre-investment Analysis			
A03 Operating Expenses			
A05 Grants subsidies and Write off Loans	162.200	159.200	162.200
A06 Transfers			260,000.000
A09 Physical Assets			
A13 Repairs and Maintenance			
Total	162.200	159.200	260,162.200

Revised Estimate 2025-26:- Funds amounting to Rs.3.000 million were surrendered due to which Revised Estimate were reduced.

Budget Estimate 2026-27:- Funds amounting to Rs.260.000 billion have been adopted due to which allocation increased.

INVESTMENT DEPARTMENT**PART-I**

This classification shows the expenditures relating to the:

- (1) Investment Department

PART-II

An amount of Rs.1.705 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0472 Other Industries			
047203 Multipurpose Development Projects	5,452.936	9,274.169	5,314.471
Total	5,452.936	9,274.169	5,314.471
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	95.893	69.310	106.956
A03 Operating Expenses	5,117.932	5,418.873	2,312.882
A05 Grants subsidies and Write off Loans	231.655	231.655	2,887.321
A06 Transfers	1.103	1.103	1.103
A09 Physical Assets	1.849	3,548.724	1.705
A13 Repairs and Maintenance	4.504	4.504	4.504
Total	5,452.936	9,274.169	5,314.471

Revised Estimate 2025-26:-The increase as compared to the Budget Estimate 2025-26, is due to adoption of funds for Pay & Allowances on actual basis, release of funds amounting to Rs.3,546.875 million for allotment of land in Deh Chuhar District Malir, Karachi.

Budget Estimate 2026-27:-The decrease as compared to the Budget Estimate 2025-26, is due to deletion of some commitments and impact of annual increment in Pay & Allowances, and adoption funds through LSPs & SNE-2026-27.

PLANNING AND DEVELOPMENT**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.24.051 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

PLANNING AND DEVELOPMENT

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0111 Executive & Lagislative Organs			
011104 Administrative Inspection	771.748	635.285	605.464
0152 Planning Services			
015201 Planning	1,527.547	1,477.550	996.095
015220 Others			
0153 Statistics			
015301 Statistics	455.143	409.144	414.995
0171 Research & Development General Public Services			
017120 Others(Statistics Research e.t.c)			
0622 Rural Development			
062205 Poverty Alleviation Program	59.537	49.879	56.564
0741 Public Health Services			
74102 Nutrition & Other Hygiene	136.024	68.563	113.483
Total	2,949.999	2,640.421	2,186.601
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	1,858.946	1,544.823	1,500.498
A02 Project Pre-investment Analysis			
A03 Operating Expenses	699.514	688.263	548.808
A05 Grants subsidies and Write off Loans	274.801	274.801	27.281
A06 Transfers	6.192	6.692	6.192
A09 Physical Assets	16.715	19.161	23.553
A13 Repair and Maintenance	93.831	106.681	80.269
Total	2,949.999	2,640.421	2,186.601

Revised Estimate 2025-26:-The decrease as compared to the Budget Estimate 2025-26, is due to surrendering of funds in Pay and Allowances on actual basis.

Budget Estimate 2026-27:-The decrease as compared to the Budget Estimate 2025-26, is due to stopping of funds of SRSO and MSDP Funds.

SINDH REVENUE BOARD**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs. Nil million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0112 Financial & Fiscal Affairs			
011205 Tax Management (Customs, Income Tax, Excise)	2,171.500	2,230.240	2,171.500
Total	2,171.500	2,230.240	2,171.500
OBJECT CLASSIFICATION(Voted)			
A05 Grants subsidies and Write off Loans	2,171.500	2,230.240	2,171.500
Total	2,171.500	2,230.240	2,171.500

Revised Estimate 2025-26:- The increase in Revised Estimate 2025-26 as compared to Budget Estimate 2025-26 is due to adoption of Rs.58.740 million as per demand of SRB under A09-Physical Assets.

Budget Estimate 2026-27:- No increase / decrease in Budget Estimate 2026-27 as compared to Budget Estimate 2025-26.

EXCISE & TAXATION**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs. Nil million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0112 Financial & Fiscal Affairs			
011205 Tax Management (Customs, Income Tax, Excise)	7,605.921	7,247.509	7,422.807
0311 Law Courts			
031101 Courts / Justice(Charged)	35.045	26.670	35.013
0321 Police			
032110 Director General Narcotics	221.644	179.664	619.496
Total	7,862.610	7,453.843	8,077.316
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	3,350.303	2,993.355	3,585.919
A03 Operating Expenses	4,058.812	3,986.362	4,033.735
A05 Grants subsidies and Write off Loans	41.670	41.670	45.837
A09 Physical Assets		15.631	
A13 Repairs and Maintenance	411.825	416.825	411.825
Total	7,862.610	7,453.843	8,077.316

Revised Estimate 2025-26:-The decreases as compared to the Budget Estimate 2025-26, is due to surrendered of funds under Electricity and Water Charges (WASA) as per policy.

Budget Estimate 2026-27:-The increase as compared to Budget Estimate 2025-26, is due to increase annual increment, in Pay and Allowances and increase of Financial Assistance as per policy.

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

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.650.544 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0112 Financial & Fiscal Affairs			
011205 Tax Management (Customs, Income Tax, Excise. 1)	5,864.065	4,849.234	6,525.952
011205 Tax Management (Customs, Income Tax, Excise)	2,438.435	2,256.066	2,410.688
Total	8,302.500	7,105.300	8,936.640
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	6,412.083	5,503.925	6,343.262
A03 Operating Expenses	1,725.538	1,400.595	1,798.887
A05 Grants subsidies and Write off Loans		35.900	
A06 Transfers	16.808	16.808	16.836
A09 Physical Assets	19.879	19.879	649.544
A13 Repairs and Maintenance	128.192	128.192	128.111
Total	8,302.500	7,105.300	8,936.640

Revised Estimate 2025-26:-The decrease as compared to the Budget Estimate 2025-26, is due to adoption of funds as per actual expenditure and surrender of un-released funds.

Budget Estimate 2026-27:-The increase as compared to the Budget Estimate 2025-26, is due to SNE provision for purchase of Transport.

H O M E

PART-I

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.31.073 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0221 Civil Defence			
022101 Civil Defence	282.429	93.540	318.639
0311 Law Courts			
031101 Courts/Justice	143.737	65.463	209.305
0321 Police			
032106 Frontier Watch and Ward	1,308.099	1,923.778	1,416.366
032112 Police Laboratory	237.520	89.475	251.412
032150 Others	6,030.334	5,927.677	6,026.365
0331 Fire Protection			
033102 Operations	36.182	10.902	41.513
0361 Administration			
036101 Secretariat/Administration	3,163.312	13,972.491	5,361.292
Total	11,201.613	22,083.326	13,624.892
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	7,580.482	17,381.787	8,842.955
A03 Operating Expenses	2,576.931	2,756.289	2,958.531
A05 Grants subsidies and Write off Loans	478.227	428.227	480.444
A06 Transfers	402.551	301.351	402.551
A09 Physical Assets	36.448	979.198	687.051
A13 Repairs and Maintenance	126.974	236.474	253.360
Total	11,201.613	22,083.326	13,624.892

Revised Estimate 2025-26:-The increase as compared to the Budget Estimate 2025-26, is due to demand of funds by the Administrative Department under pay and allowances on actual expenditure.

Budget Estimate 2026-27:-The increase as compared to the Budget Estimate 2025-26, is due to inclusion of SNE and annual increment under pay and allowances.

SINDH POLICE**PART-I**

This classification shows the expenditures relating to the:

- (1) Provincial Police

PART-II

An amount of Rs.5,259.100 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2024-25.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0321 Police			
032102 Provincial Police	73,360.105	77,817.364	72,477.333
032103 District Police	101,969.045	95,992.599	108,292.014
032111 Training	4,332.690	4,659.017	4,634.593
032113 Other Civil Armed Forces	9,873.631	9,318.895	7,422.391
032150 Others	215.781	192.275	229.404
Total	189,751.252	187,980.150	193,055.735
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	153,789.309	145,535.588	163,369.700
A03 Operating Expenses	21,977.121	22,172.351	19,756.571
A05 Grants subsidies and Write off Loans	1,071.884	1,153.718	1,524.076
A06 Transfers	3,903.428	3,906.528	1,342.928
A09 Physical Assets	6,196.677	12,095.029	5,259.100
A13 Repairs and Maintenance	2,812.833	3,116.936	1,803.360
Total	189,751.252	187,980.150	193,055.735

Revised Estimate 2025-26:-The decrease as compared to the Budget Estimate 2025-26, is due to provision of funds as per actual expenditure under Employees Related Expenditure.

Budget Estimate 2026-27:-The increase as compared to the Budget Estimate 2025-26, is due to inclusion of SNE and annual increment under pay and allowance.

JAILS**PART-I**

This classification shows the expenditures relating to the:

- (1) Prisons & Detention Centers

PART-II

An amount of Rs.269.400 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0341 PrisionAdministration and Operation			
034101 Jails and convict settlement	9,577.771	10,992.596	9,519.107
034120 Others (other places of detention & Cor.)	342.735	273.144	337.768
Total	9,920.506	11,265.740	9,856.875
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	4,702.086	4,284.850	4,826.653
A03 Operating Expenses	3,542.436	4,226.156	3,767.673
A05 Grants subsidies and Write off Loans	417.603	417.603	421.263
A06 Transfers	5.801	5.801	5.801
A09 Physical Assets	183.319	1,262.069	291.050
A13 Repairs and Maintenance	1,069.261	1,069.261	544.435
Total	9,920.506	11,265.740	9,856.875

Revised Estimate 2025-26:-The increase as compared to the Budget Estimate 2025-26, is due to adoption of funds as per actual expenditure under Employees Related Expenditure.

Budget Estimate 2026-27:-The decrease as compared to the Budget Estimate 2025-26, is due to inclusion of SNE and annual increment under pay and allowances. The decrease as due to deduction of M&R funds.

LAW & PARLIAMENTARY AFFAIRS**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.737.484 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

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

Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0311 Law Courts			
031101 Courts / Justice(Charged)	5,543.475	5,590.400	6,503.817
031101 Courts / Justice(Voted)	14,614.217	13,679.579	14,167.671
031102 Attorneys / Legal Services(Voted)	2,097.895	2,065.788	2,201.480
031104 Litigation(Voted)	2,648.200	2,634.289	2,973.650
031120 Others(Voted)	488.649	437.605	478.962
0361 Administration			
036101 Secretariat(Voted)	5,157.799	1,241.739	1,405.146
Total	30,550.235	25,649.400	27,730.726
(Charged)	5,543.475	5,590.400	6,503.817
(Voted)	21,206.760	20,059.000	21,226.909
OBJECT CLASSIFICATION(Charged)			
A01 Employees Related Expenses.	4,809.049	4,789.320	5,142.862
A03 Operating Expenses	498.565	399.342	511.575
A05 Grants subsidies and Write off Loans	66.550	66.550	73.205
A09 Physical Assets	108.840	272.540	715.704
A13 Repairs and Maintenance	60.471	62.648	60.471
Total	5,543.475	5,590.400	6,503.817
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	19,057.949	18,107.112	19,181.693
A03 Operating Expenses	1,386.112	1,156.231	1,386.858
A05 Grants subsidies and Write off Loans	452.471	477.471	462.318
A09 Physical Assets	238.640	240.502	116.952
A13 Repairs and Maintenance	71.588	77.684	79.088
Total	21,206.760	20,059.000	21,226.909

Revised Estimate 2025-26:-The decrease as compared to the Budget Estimate 2025-26, is due to adoption of funds as per actual expenditure.

Budget Estimate 2026-27:-The decrease as compared to the Budget Estimate 2025-26, is due to adoption of funds as per actual expenditure and policy.

PROVINCIAL OMBUDSMAN

PART-I

This classification shows the expenditures relating to the:

(1) Provincial Ombudsman

PART-II

An amount of Rs. Nil million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
'0311 Fire Protection			
031101 Courts/Justice (Charged)	1,021.569	1,021.569	1,021.569
Total	1,021.569	1,021.569	1,021.569
OBJECT CLASSIFICATION (Charged)			
A01 Employees Related Expenses.			
A05 Grants subsidies and Write off Loans	1,021.569	1,021.569	1,021.569
Total	1,021.569	1,021.569	1,021.569

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

Budget Estimate 2026-27:-No increase / decrease.

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

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.54.210 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
'0311 Fire Protection			
031101 Courts/Justice (Charged)	227.828	207.000	290.847
Total	227.828	207.000	290.847
OBJECT CLASSIFICATION(Charged)			
A01 Employees Related Expenses.	169.825	144.647	215.984
A03 Operating Expenses	51.899	54.769	54.650
A09 Physical Assets	4.481	4.481	17.110
A13 Repairs and Maintenance	1.623	3.103	3.103
Total	227.828	207.000	290.847

Revised Estimate 2025-26:-The decrease as compared to the Budget Estimate 2025-26, is due to adoption of funds as per actual expenditure.

Budget Estimate 2026-27:-The increase as compared to the Budget Estimate 2025-26, is due to create / establish five new District Offices of Protection against Harassment of Women at Workplace in the Province of Sindh.

AGRICULTURE**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.493.293 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0421 Agriculture			
042101 Administration/land commission	16,645.037	18,676.592	14,467.592
042103 Agricultural Research & Extension Serv.	14,428.915	12,266.329	15,140.367
042104 Plants protection and locust control	1,855.264	1,547.208	2,045.383
42113 INFORMATION AND STATISTICS	709.501	556.595	767.143
0741 Public Health Services			
074102 Nutrition and Other Hygienes Programmes	453.625	453.625	448.625
Total	34,092.342	33,500.349	32,869.110
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	21,319.884	20,533.684	25,389.425
A02 Project Pre-investment Analysis	5.000	5.000	
A03 Operating Expenses	10,946.491	11,125.698	3,395.961
A05 Grants subsidies and Write off Loans	188.975	188.975	2,552.383
A06 Transfers			
A09 Physical Assets	630.581	630.581	726.268
A13 Repairs and Maintenance	1,001.411	1,016.411	805.073
Total	34,092.342	33,500.349	32,869.110

Revised Estimate 2025-26:-The decrease as compared to the Budget Estimate 2025-26, is due to funds surrendered under ERE as per policy.

Budget Estimate 2026-27:-The decrease as compared to the Budget Estimate 2025-26, is due to deduction of funds amounting to Rs.5.000 billion from allocated funds under "Benazir Hari Cards".

FOOD**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs3.817 million has been included in the Budget Estimates 2026-27 for New Expenditure.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0414 State Trading			
041401 Food (Secretariat)	2,291.161	1,719.822	2,376.262
0426 Food			
042601 Administration	569.030	521.862	378.964
Total	2,860.191	2,241.685	2,755.226
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	2,361.715	1,765.726	2,464.281
A03 Operating Expenses	56.671	34.154	56.671
A05 Grants subsidies and Write off Loans	224.200	224.200	226.620
A09 Physical Assets	2.242	2.242	3.817
A13 Repairs and Maintenance	215.363	215.363	3.837
Total	2,860.191	2,241.685	2,755.226

Revised Estimate 2025-26:- The decrease as compared to Budget Estimates 2026-27, is due to actual demand of funds under Employees Related Expenses and Operating Expenses, and surrender of funds under head of electricity.

Budget Estimate 2026-27:-The decrease as compared to the Budget Estimate 2025-26, is due to policy guidelines annual increment under pay and allowances.

LIVESTOCK & FISHERIES**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.133.953 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0421 Agriculture			
042101 Administration/land commission	1,521.569	2,434.886	138.444
042106 Animal Husbandry	9,561.979	8,712.981	8,466.656
0425 Administration			
042501 Administration	1,016.300	1,353.904	1,029.692
0481 R&D Economic Affairs			
048102 R&D Agriculture, Forestry, Fisheries	235.607	209.134	243.456
074102 Nutrition & Other Hygiene Programme	1,630.802	1,630.802	1,630.802
Total	13,966.257	14,341.707	11,509.050
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	7,292.226	7,306.091	6,747.807
A03 Operating Expenses	3,707.488	3,951.002	3,926.063
A05 Grants subsidies and Write off Loans	130.790	645.790	132.869
A09 Physical Assets	2,698.415	2,298.415	597.932
A13 Repairs and Maintenance	137.338	140.409	104.379
Total	13,966.257	14,341.707	11,509.050

Revised Estimate 2025-26:-The increase as compared to the Budget Estimate 2025-26, as per expenditure under Employee Related Expenses as per policy, and also funds of Rs.515 million have been adopted through OSB for Fuel Subsidy for Fisherman.

Budget Estimate 2026-27:-The decrease as compared to the Budget Estimate 2025-26, is due to deduction of funds amounting to Rs.1.800 billion in respect Livestock Breeding (Pro-Poor) initiatives.

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

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.3.650 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0191 General Public Services not elsewhere defined			
019101 Administrative Training	22.094	28.587	22.880
0311 Law Courts			
031101 Courts / Justice	420.260	322.208	363.711
0421 Agriculture			
042101 Administration/land commission	2,019.256	2,239.598	2,404.990
042102 Land Management (Land Record & Colonization	5,066.219	5,730.045	5,362.596
1071 Administration			
107101 Relief Measures	641.088	605.097	651.736
Total	8,168.917	8,925.536	8,805.913
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	6,096.979	5,645.744	6,583.900
A03 Operating Expenses	1,350.028	1,362.571	1,529.700
A05 Grants subsidies and Write off Loans	88.838	111.488	97.722
A06 Transfers	502.990	502.990	502.990
A09 Physical Assets	42.134	1,187.673	3.650
A13 Repairs and Maintenance	87.948	115.071	87.951
Total	8,168.917	8,925.536	8,805.913

Revised Estimate 2025-26:-The increase as compared to the Budget Estimate 2025-26, is due to adoption of funds as per actual expenditure.

Budget Estimate 2026-27:-The increase as compared to the Budget Estimate 2025-26, is due to incorporation of annual increase in yearly pay and allowances of employees as well as due to adoption of S.N.E.

COOPERATIVE**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.20.960 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0421 Agriculture			
042101 Administration/land commission	136.126	106.907	157.760
042107 Cooperation	659.807	550.771	715.807
Total	795.933	657.678	873.567
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	748.429	622.542	804.771
A03 Operating Expenses	39.291	26.923	39.117
A05 Grants subsidies and Write off Loans	5.060	5.060	5.566
A09 Physical Assets	-		20.960
A13 Repairs & Maintenance	3.153	3.153	3.153
Total	795.933	657.678	873.567

Revised Estimate 2025-26:-The decrease as compared to the Budget Estimate 2025-26, is due to less expenditure under Salary.

Budget Estimate 2026-27:-The increase as compared to the Budget Estimate 2025-26, is due to adoption of funds as per policy.

SUBSIDIES

PART-I

This classification shows the expenditures relating to the:

- (1) Wheat, Food & Other Subsidies

PART-II

An amount Rs.Nil million Regular Annual Subsidy, Rs.Nil million for interest payable on unsecured loans, Rs.Nil for cash Freight support on export of Sugar, Rs.Nil million for subsidy to farmers for fertilizer, Rs.Nil million for on farm Mechanization Rs.Nil Subsidy for fare of Sindh Intra-District People Bus Service has been included in the Budget Estimates 2026-27.

PART-III

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

SUBSIDIES

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0421 Agriculture			
042101 Administration/Land Commission			
042108 Subsidy			
0426 Food			
042602 Subsidy	118,961.000	144,479.636	96,533.000
0452 Road Transport			
045205 Grants, Loans, Subsidies for Construction	38,000.000	45,300.886	38,200.000
Total	156,961.000	189,780.522	134,733.000
OBJECT CLASSIFICATION(Voted)			
A05 Grants subsidies and Write off Loans	156,961.000	189,780.522	134,733.000
Total	156,961.000	189,780.522	134,733.000

Revised Estimate 2025-26:- The increase as compared to Budget Estimate 2025-26.

Budget Estimate 2026-27: -The decrease as compared to Budget Estimate-2025-26, is due to the increases in Wheat Regular Subsidy, Unsecured Wheat Loan, on farm Mechanization for fare of Sindh Intra-District People Bus Service Project. and decreases are of Interest Payable on Unsecured Loan due to Markup / Interest by the Commercial Banks and some amount decreases due to clearance of liabilities to Sugar Mills with the approval of Provincial Cabinet Sindh.

IRRIGATION**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.12.500 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0422 Irrigation			
042201 Administration	10,943.452	8,374.049	9,685.597
042202 Irrigation Dams	704.569	758.826	336.128
042203 Canal Irrigation	17,076.375	18,454.364	17,559.278
042204 Tubewells	4,545.190	4,396.406	5,014.673
042205 Equipment Machinery Workshops	1,349.036	943.314	1,405.605
042206 Irrigation, Research and Design	257.854	270.525	292.810
042250 Others	681.519	115.021	615.691
0423 Land Reclamation			
042301 Administration	240.000	351.000	365.000
042302 Waterlogging and Salinity Control	6,279.884	4,872.269	5,731.187
Total	42,077.879	38,535.774	41,005.970
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	32,595.174	27,194.905	32,595.174
A03 Operating Expenses	1,119.701	679.875	2,128.201
A05 Grants subsidies and Write off Loans	445.856	556.856	591.442
A09 Physical Assets	14.211	14.211	11.843
A13 Repairs & Maintenance	7,902.937	10,089.927	5,679.310
Total	42,077.879	38,535.774	41,005.970

Revised Estimate 2025-26:- The decrease as compared to the Budget Estimate 2025-26, is due to surrendering of funds in pay & allowances.

Budget Estimate 2026-27:- The decrease as compared to the Budget Estimate 2025-26, is due to adoption of Adhoc Allowance 2025.

ENERGY

PART-I

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.87.007 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0431 Coal & Other Sold Mineral Fuels			
043101 Administration	449.527	453.832	392.780
043202 Petroleum and Natural Gas	21.826	15.218	41.016
0434 Other Fuel			
043401 Administration	275.075	269.687	278.081
0437 Administration			
043701 Administration	71,808.237	73,567.639	65,660.193
0438 Others			
043801 Other Energy Promotion programmes	39.207	38.723	43.802
043820 Others	10.274	9.528	11.129
0442 Others			
044202 Inspections	42.317	37.409	51.480
Total	72,646.463	74,392.037	66,478.481
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	842.226	582.366	984.363
A02 Project Pre-investment Analysis			
A03 Operating Expenses	67,106.125	67,084.059	60,788.964
A05 Grants subsidies and Write off Loans	4,677.361	6,703.361	4,679.097
A06 Transfers	1.828	1.828	1.828
A09 Physical Assets	3.958	3.958	9.644
A13 Repairs & Maintenance	14.965	16.465	14.585
Total	72,646.463	74,392.037	66,478.481

Revised Estimate 2025-26:- The increase as compared to the Budget Estimates 2026-27, is due to centralized payment of electricity dues and liabilities of GoS connections to KE, KWSB, HESCO & SEPCO, after the reconciliation by the Energy Department.

Budget Estimate 2026-27:-The decrease as compared to Budget Estimate 2025-26, is due to reduce of funds on account of clearance of Electricity.

MINES & MINERALS**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.4.589 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0431 Coal & Other Sold Mineral Fuels			
043102 Coal & Other Sold Mineral Fuels	124.414	116.753	136.161
0442 Others			
044202 Inspections	134.431	123.443	155.869
044203 Administration	161.824	164.516	181.386
Total	420.669	404.712	473.416
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	355.755	345.830	409.746
A03 Operating Expenses	39.280	33.248	39.239
A05 Grants subsidies and Write off Loans	13.177	13.177	14.495
A09 Physical Assets	7.110	7.110	4.589
A13 Repairs & Maintanance	5.347	5.347	5.347
Total	420.669	404.712	473.416

Revised Estimates 2025-26:- The decreases as compared to the Budget Estimates 2025-26 is due to in Employees Related Expenses & Electricity as per policy.

Budget Estimates 2026-27:- The increases as compared to the Budget Estimates 2025-26 is due to allocation of funds for SNE (New) 2026-27, and allocation of funds have been kept as per budget policy.

INDUSTRIES**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.4.373 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0154 Other Genral Services			
015403 Centralized Printing and Publication	660.737	634.884	690.931
0441 Manufacturing			
044120 Others	452.897	443.937	447.715
044301 Administration	943.444	10,164.507	961.438
Total	2,057.078	11,243.328	2,100.084
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	913.014	781.032	1,455.114
A03 Operating Expenses	190.302	175.107	191.205
A05 Grants subsidies and Write off Loans	933.237	10,215.527	436.561
A06 Transfers	1.500	1.500	1.500
A09 Physical Assets	7.694	7.694	4.373
A13 Repairs & Maintanance	11.331	62.468	11.331
Total	2,057.078	11,243.328	2,100.084

Revised Estimate 2025-26:-The increase as compared to the Budget Estimate 2025-26 of funds Rs.9,282.920 million provided through RE 2025-26, in favour of DMC's Associations for development of SITE Infrastructure.

Budget Estimate 2026-27:-The increase as compared to the Budget Estimate 2025-26.

LABOUR**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.5.396 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0311 Law Courts			
031101 Courts/Justice	315.376	291.826	344.944
0413 General Labour Affairs			
041302 Employment Exchange	248.695	199.908	262.870
041303 Manpower and Vocational Training	30.456	26.781	33.872
041304 Regulation of Man-management Relations	443.711	396.335	482.303
041308 Wage Regulation	17.676	5.167	16.330
041309 Labour Welfare Measures	61.916	48.810	60.405
041310 Administration	614.706	616.338	618.296
044120 Others			
Total	1,732.536	1,585.165	1,819.020
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	1,084.716	936.471	1,177.779
A03 Operating Expenses	107.377	103.451	107.205
A05 Grants subsidies and Write off Loans	514.931	514.931	516.424
A06 Transfers	0.401	0.401	0.401
A09 Physical Assets	13.296	13.296	5.396
A13 Repairs & Maintanance	11.815	16.615	11.815
Total	1,732.536	1,585.165	1,819.020

Revised Estimates 2025-26:- The decrease as compared to the Budget Estimates 2025-26 is due to mainly surrender of funds in Employees Related Expenditure & Electricity.

Budget Estimates 2026-27:- The increases as compared to the Budget Estimates 2025-26 is due to allocation of funds for SNE (New) 2025-26 and allocation of funds have been kept as per budget policy.

WORKS & SERVICES**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.11.744 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0451 Administration			
045101 Administration(Voted)	1,181.783	946.827	1,227.705
0452 Road Transport			
045201 Administration(Voted)	178.472	131.794	183.158
045202 Highways, Roads and Bridges(Voted)	10,776.071	12,995.556	11,747.027
0457 Construction (Works)			
045701 Administration(Voted)	210.916	238.155	526.455
045701 Administration (Charged)		106.284	459.443
045702 Buildings and Structures (Charged)	555.047	708.843	95.604
045702 Buildings and Structures (Voted)	6,423.228	9,403.414	4,607.006
Total	19,325.517	24,530.873	18,846.398
(Charged)	555.047	815.127	555.047
(Voted)	18,770.470	23,715.746	18,291.351
OBJECT CLASSIFICATION (Charged)			
A01 Employees Related Expenses.			
A03 Operating Expenses	86.970	86.970	86.970
A13 Repairs & Maintenance	468.077	728.157	468.077
Total	555.047	815.127	555.047
OBJECT CLASSIFICATION (Voted)			
A01 Employees Related Expenses.	9,838.265	7,474.033	10,486.455
A03 Operating Expenses	526.170	539.201	533.068
A05 Grants subsidies and Write off Loans	69.662	69.662	76.628
A09 Physical Assets	9.196	9.196	11.744
A13 Repairs & Maintenance	8,327.177	15,623.654	7,183.456
Total	18,770.470	23,715.746	18,291.351

Revised Estimate 2025-26:-The increase as compared to the Budget Estimate 2025-26 is due to commitment made during the year.

Budget Estimate 2026-27:-The decrease as compared to the Budget Estimate 2025-26, is due to discontinuation of regular M&R and adoption of some funds due to the commitment made during the CFY.

EDUCATION WORKS

PART-I

This classification shows the expenditures relating to the:

- (1) Maintenance & Repairs of Education Institutions

PART-II

An amount of Rs. Nil million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0457 Construction (Works)			
045702 Buildings and Structures	6,224.945	5,806.616	5,572.076
0961 Administration			
096101 Secretariat/Policy/Curriculum	53.436	40.256	54.655
Total	6,278.381	5,846.872	5,626.731
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	1,903.992	1,424.898	1,985.557
A03 Operating Expenses	86.857	62.134	86.857
A05 Grants subsidies and Write off Loans	13.365	13.365	14.702
A09 Physical Assets			
A13 Repairs & Maintenance	4,274.167	4,346.475	3,539.615
Total	6,278.381	5,846.872	5,626.731

Revised Estimate 2025-26:-The decrease as compared to the Budget Estimate 2025-26, is due to RE-2025-26 policy in adoption of funds as per actual expenditure.

Budget Estimate 2026-27:-The decrease as compared to the Budget Estimate 2025-26, is due to BE-2026-27 policy.

TRANSPORT**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.5.410 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0451 Administration			
045101 Administration	4,859.709	5,036.410	3,043.792
0452 Road Transport			
045201 Administration	86.982	77.077	89.946
045203 Road Transport	2,330.708	2,286.414	2,337.598
Total	7,277.399	7,399.901	5,471.336
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	382.009	327.189	396.018
A03 Operating Expenses	986.221	1,089.781	994.365
A05 Grants subsidies and Write off Loans	4,102.918	4,167.580	4,068.412
A09 Physical Assets	1,804.896	1,804.896	5.410
A13 Repairs & Maintenance	1.355	10.455	7.131
Total	7,277.399	7,399.901	5,471.336

Revised Estimate 2025-26:-The increase as compared to the Budget Estimate 2025-26, is due to adoption of funds for "Operational Expenses" for operationalizing Double Desker Buses.

Budget Estimate 2026-27:-The decrease as compared to the Budget Estimate 2025-26, is due to delation of funds Rs.100.000 million allocation of funds for contingencies kept for Greenline.

WEIGHT AND MEASURES**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.69.557 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

PART-III

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

WEIGHT AND MEASURES

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0311 Law Courts			
031120 Others	0.005	0.003	0.003
0471 Distributive Trades, Storage, Warehouses			
047101 Weights and Measures	714.169	637.716	828.125
047102 Price Control	54.597	29.605	56.111
Total	768.771	667.324	884.239
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	640.884	538.600	699.992
A03 Operating Expenses	100.542	95.378	100.524
A05 Grants subsidies and Write off Loans	8.918	8.918	9.810
A09 Physical Assets	8.000	8.000	63.486
A13 Repairs & Maintanance	10.427	16.427	10.427
Total	768.771	667.324	884.239

Revised Estimate 2025-26:-The decrease as compared to the Budget Estimate 2025-26, is due to funds surrendered under ERE as per policy.

Budget Estimate 2026-27:-The increase as compared to the Budget Estimate 2025-26, is due to adoption of funds as per policy.

ENVIRONMENT**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.25.124 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0311 Law Courts			
031101 Courts/Justice	243.607	251.481	300.277
0531 Pollution Abatement			
053101 Environment Protection	1,150.764	1,159.240	1,289.052
0551 Administration of Environment Protection			
055101 Administration	174.586	228.886	235.107
Total	1,568.957	1,639.608	1,824.436
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	1,163.287	1,241.104	1,454.270
A03 Operating Expenses	256.178	244.664	249.235
A05 Grants subsidies and Write off Loans	81.771	81.771	81.949
A09 Physical Assets	53.561	56.561	25.124
A13 Repairs & Maintenance	14.159	15.507	13.858
Total	1,568.957	1,639.608	1,824.436

Revised Estimate 2025-26:- The increase as compared to Budget Estimate 2025-26 is due to adoption of figures as per actual expenditure.

Budget Estimate 2026-27:-The increase as compared to Budget Estimates 2025-26 is due to annual increment in pay and allowances and inclusion of S.N.E.

FOREST AND WILDLIFE**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.2.010 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0424 Forestry			
042401 Preservation of Wildlife and Control of Hunting	773.497	701.695	841.992
042402 Forestry	2,697.471	2,617.360	2,787.156
0551 Administration of Environment Protection			
055101 Administration	116.670	120.325	123.369
Total	3,587.638	3,439.380	3,752.517
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	2,773.192	2,648.880	3,160.263
A02 Project Pre-investment Analysis	15.000	15.000	15.000
A03 Operating Expenses	278.886	256.160	266.843
A05 Grants subsidies and Write off Loans	51.390	51.390	56.529
A09 Physical Assets	17.763	17.763	2.010
A13 Repairs & Maintenance	451.407	450.187	251.872
Total	3,587.638	3,439.380	3,752.517

Revised Estimates 2025-26:- The decreases as compared to the Budget Estimates 2025-26 is due to mainly surrender of funds in Employees Related Expenditure & Electricity.

Budget Estimates 2026-27:- The increases as compared to the Budget Estimates 2025-26 is due to allocation of funds for SNE (New) 2025-26 and allocation of funds have been kept as per budget policy.

LOCAL GOVERNMENT**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.8.178 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0111 Executive and Legislative Organs			
011108 Local Authority Administration and Regulation	36,292.938	54,310.243	43,302.099
0181 Administration of General Public Services			
018101 Voter Registration/Elections	54.151	63.696	73.696
0191 General Public Services not elsewhere defined			
019101 Administrative Training	116.590	99.730	129.776
0621 Urban Development			
062102 Planning of Community Services	516.618	444.614	594.201
062130 Others	35.693	26.005	37.321
0741 Public Health Services			
074102 Nutrition and other Hygiene Programmes	51.758	50.873	51.858
Total	37,067.748	54,995.161	44,188.951
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	1,024.985	878.016	1,180.150
A03 Operating Expenses	1,914.241	1,905.501	1,914.241
A05 Grants subsidies and Write off Loans	32,720.996	50,804.118	39,963.496
A09 Physical Assets	508.140	508.140	508.198
A13 Repairs & Maintanance	899.386	899.386	622.866
Total	37,067.748	54,995.161	44,188.951

Revised Estimate 2025-26:-The increase as compared to the Budget Estimate 2025-26, is due to released additional funds of Rs.12 billion for SSWMB.

Budget Estimate 2026-27:-The increase as compared to the Budget Estimate 2025-26, is mainly due to enhancement of Grants.

TRANSFER TO LOCAL BODIES**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.Nil million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

TRANSFER TO LOCAL BODIES

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0141 Transfers (Inter-Governmental)			
014103 To TMAs (Tehsil, Town and Unions)	165,000.000	165,000.000	165,000.000
Total	165,000.000	165,000.000	165,000.000
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.			
A02 Project Pre-investment Analysis			
A03 Operating Expenses			
A05 Grants subsidies and Write off Loans	165,000.000	165,000.000	165,000.000
A06 Transfers			
A09 Physical Assets			
A13 Repairs & Maintenance			
Total	165,000.000	165,000.000	165,000.000

Revised Estimate 2025-26:- The Revised Estimate 2025-26 amounting to Rs.165,000.000 million has been adopted against Budget Estimate 2025-26 i.e Rs.165,000.000 million.

Budget Estimate 2026-27:- The Budget Estimate 2025-26 has been repeated as Budget Estimate 2026-27 for grant to Local bodies in Sindh, for the next Financial Year 2026-27.

HOUSING TOWN PLANNING**PART-I**

This classification shows the expenditures relating to the:

- (1) House Town Planning Affairs

PART-II

An amount of Rs. Nil million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)

Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0611 Housing Development			
061101 Administration	57.496	49.710	60.126
061102 Low Cost Housing			
061103 Other Housing Facilities	2,134.783	2,110.231	2,145.591
Total	2,192.279	2,159.941	2,205.717
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	134.356	104.648	146.870
A03 Operating Expenses	2,045.618	2,042.988	45.618
A05 Grants subsidies and Write off Loans	9.240	9.240	2,010.164
A13 Repairs & Maintanance	3.065	3.065	3.065
Total	2,192.279	2,159.941	2,205.717

Revised Estimate 2025-26:-The decrease as compared to the Budget Estimate 2025-26, is due to adopting actual expenditure under Employees Related Eexpences.

Budget Estimate 2026-27:-The increase as compared to the Budget Estimate 2025-26, is due toadopting actual expenditure under Employees Related Eexpences.

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

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.Nil million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0611 Housing Development			
061101 Administration	269.240	358.569	367.070
061103 Other Housing Facilites	20.244	7.119	22.200
Total	289.484	365.688	389.270
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	64.235	41.347	63.900
A03 Operating Expenses	22.341	21.433	22.341
A05 Grants subsidies and Write off Loans	201.210	301.210	301.331
A09 Physical Assets			
A13 Repairs & Maintanance	1.698	1.698	1.698
Total	289.484	365.688	389.270

Revised Estimate 2025-26-The increase as compared to the Budget Estimate 2025-26, is due to adoption of funds as per provision of additional funds amounting to Rs.100.000 million as per approved Summary.

Budget Estimate 2026-27:-The increase as compared to the Budget Estimate 2025-27, is due to enhancement of grant as per approved Summary.

RURAL DEVELOPMENT**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.1.356 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0622 Rural			
062201 Rural Planning	750.559	645.803	838.304
062206 Administration	143.974	113.595	155.118
Total	894.533	759.398	993.422
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	736.388	604.896	834.523
A03 Operating Expenses	22.928	19.283	22.928
A05 Grants subsidies and Write off Loans	12.395	12.395	13.635
A09 Physical Assets	1.842	1.842	1.356
A13 Repairs & Maintanance	120.980	120.982	120.980
Total	894.533	759.398	993.422

Revised Estimate 2025-26:-The decrease as compared to the Budget Estimate 2025-26, is due to adoption of funds as per actual expenditure under Employees Related Expenditure.

Budget Estimate 2026-27:-The increase as compared to the Budget Estimate 2025-26, is due to annual increment Pay and Allowance and actual expenditure of last year 2025-26 as per policy.

PUBLIC HEALTH ENGINEERING**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.2.601 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0521 Waste Water Management			
052102 Works (Rural)	550.268	81.486	475.268
0622 Rural			
062201 Rural Planning	99.668	88.130	111.429
062220 Others	16.760	9.965	18.428
0631 Water Supply			
063101 Administration	339.184	239.147	160.773
063102 Works (Construction) and Operations	7,839.713	7,810.898	6,425.948
Total	8,845.593	8,229.626	7,191.846
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	2,970.104	2,382.960	3,429.998
A03 Operating Expenses	1,565.801	1,570.032	1,465.322
A05 Grants subsidies and Write off Loans	9.075	9.075	9.983
A09 Physical Assets	7.571	7.571	2.601
A13 Repairs and Maintenance	4,293.042	4,259.988	2,283.942
Total	8,845.593	8,229.626	7,191.846

Revised Estimate 2025-26:-The decrease as compared to the Budget Estimate 2025-26, is due to adoption of funds as per actual expenditure under Employees Related Expenditure.

Budget Estimate 2026-27:-The decrease as compared to the Budget Estimate 2025-26, is due to allocation of funds as per sanction strength and as per budget policy as per directives for reduction of M&R.

HEALTH SERVICES**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.1,985.477 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0311 Courts /Justice			
31101 Courts /Justice	47.756	50.066	51.739
0711 Medical Products, Appliances and Equipment			
071101 Medical Products, Appliances and Equipment	42.536	32.283	46.467
071102 Drug Control	232.307	192.139	256.720
0721 General Medical Services			
072101 General Medical Services	223.412	185.309	243.724
0722 Specilized Medical Services			
072201 Specilized Medical Services	15,846.763	5,529.174	5,783.267
0731 General Hospital Services			
073101 General Hospital Services	143,720.871	142,947.085	150,991.194
073102 District Headquarter Hospitals	2,100.739	1,694.349	2,113.247
073103 Tehsil Headquarter Hospitals	17,251.584	15,360.503	18,136.954
073104 Rural Health Centers	10,845.467	9,191.577	8,582.079
073105 Basic Health Units/ Dispensaries/ Clinics etc.	13,922.073	11,933.349	12,696.576
0732 Special Hospital Services			
073201 Special Hospital Services (Mental Hospital)	651.543	663.169	645.124
0733 Medical and Maternity Centre Services			
073301 Mother and Child Health	1,307.842	1,191.431	1,327.216
0734 Nursing and Convalescent Home Services			
073401 Nursing and Convalescent Home Services	16,472.485	16,056.738	18,104.104

(Rupees in million)

Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0741 Public Health Services			
074101 Anti-Malaria	1,370.096	1,290.259	1,539.184
074102 Nutrition and other Hygiene Programmes			
074102 Nutrition and other Hygiene Programmes	4.918	2.179	2.706
074103 Anti-Tuberculosis	2,422.411	2,726.716	2,855.249
074104 Chemical Examiner and Laboratories	231.919	203.301	248.472
074105 EPI (Expanded Program of Immunization)	7,175.272	12,677.484	14,386.265
074120 Others (other Health Facilities and Preventive Measures)	1,110.540	1,186.635	1,049.457
0761 Administration			
076101 Administration	83,237.621	88,770.262	96,937.159
Total	318,218.155	311,884.008	335,996.903
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	107,101.883	89,049.516	123,179.592
A03 Operating Expenses	55,258.422	52,021.821	42,249.762
A05 Grants subsidies and Write off Loans	143,495.875	156,494.531	148,637.935
A06 Transfers	3,907.183	4,492.976	14,231.818
A09 Physical Assets	6,513.703	7,589.080	6,854.288
A13 Repairs and Maintenance	1,941.089	2,236.081	843.508
Total	318,218.155	311,884.008	335,996.903

Revised Estimates 2025-26: The decrease in the figures of the Revised Estimates for 2025-26 is attributable to allocations made in accordance with the policy directives of the Finance Department. In addition, supplementary funds were provided to the Health Department outside the regular budget framework for specific initiatives. These include the centralized procurement of EPI vaccines on behalf of the Government of Sindh, the procurement of machinery and equipment for the 50-bedded Trauma and Emergency Unit at GMMMC Sukkur, the implementation of the Electronic Civil Registration and Vital Statistics (E-CRVS) system, and the establishment of SIUT (Kidney Hospitals) at Sargodha, Dera Ismail Khan, and Muzaffargarh.

Budget Estimates 2026-27:- The enhancement in the Budget Estimates for 2026-27 is owing to fact that Government of Sindh has increased the grant of major Health Institutions i.e National Institute of Cardiovascular Disease (NICVD) Karachi, Sindh Institute of Cardiovascular Disease (SICVD), PPHI Sindh, Sindh Institute of Child Health & Neonatology (SICHN) Karachi, Child Life Foundation, Syed Abdullah Shah Institute of Medical Sciences Sehwan Sharif and funds allocated being the Grant-In-Aid for Peoples Community Health Services Company in the next financial year 2026-27.

SPORTS AND YOUTH AFFAIRS**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.6.016 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0811 Recreational and Sporting Services			
081102 Youth Affairs	368.153	814.507	393.876
081104 Grants to Sports Organisations	560.000	845.198	660.000
081105 Administration	1,411.120	907.797	923.492
081120 Others	69.355	68.453	61.435
Total	2,408.628	2,635.955	2,038.803
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	311.060	247.140	331.989
A03 Operating Expenses	1,107.955	1,050.504	607.946
A05 Grants subsidies and Write off Loans	954.371	1,303.069	1,075.408
A09 Physical Assets	5.798	5.798	6.016
A13 Repairs and Maintenance	29.444	29.444	17.444
Total	2,408.628	2,635.955	2,038.803

Revised Estimate 2025-26:-The increase as compared to the Budget Estimate 2025-26, is due to adoption of funds as per actual expenditure under employees related expenses.

Budget Estimate 2026-27:-The decrease as compared to the Budget Estimate 2025-26, is due to deduction of LSP as per directives.

INFORMATION**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.45.000 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0831 Broadcasting and Publishing			
083104 Public Relations	2,290.032	3,226.525	2,243.516
0861 Administration of Information, Recreation and Culutre			
086101 Administration	8,671.968	10,682.726	8,612.865
0951 Subsidiary Services to Education			
095101 Archives Library and Museums			
Total	10,962.000	13,909.251	10,856.381
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	731.992	646.095	775.719
A03 Operating Expenses	8,634.213	10,667.361	8,572.784
A05 Grants subsidies and Write off Loans	1,430.361	2,430.361	1,432.097
A06 Transfers	0.366	0.366	0.366
A09 Physical Assets	134.653	134.653	45.000
A13 Repairs and Maintenance	30.415	30.415	30.415
Total	10,962.000	13,909.251	10,856.381

Revised Estimate 2025-26:-The increase as compared to the Budget Estimate 2025-26, is due to provision of necessary funds under various objects.

Budget Estimate 2026-27:-The main reason for decrease as compared to the Budget Estimate 2025-26, is due to adoption of funds as per expenditure / Policy.

MINORITIES AFFAIRS**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.Nil million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0841 Reigious Affairs			
084101 Administration	410.250	165.302	163.609
084104 Minority Affairs	1,413.464	1,643.153	1,294.659
Total	1,823.714	1,808.455	1,458.268
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	210.983	195.085	221.457
A03 Operating Expenses	54.006	53.695	56.275
A05 Grants subsidies and Write off Loans	1,252.571	1,252.571	1,052.925
A09 Physical Assets	3.543	3.543	-
A13 Repairs and Maintenance	302.611	303.561	127.611
Total	1,823.714	1,808.455	1,458.268

Revised Estimate 2025-26:-The decrease as compared to the Budget Estimate 2025-26 is due to deletion of One-time grants.

Budget Estimate 2026-27:-The decrease as compared to the Budget Estimate 2025-26, is due to deletion of Two allocation of Rs.50.000 million renovation of boundary wall of chirst the King Sominy (one time) and Rs.199.850 million for reconstration and renovation of two Mandirs i.e Baba Srichand Darbar and Shiv Mandir Clifton Karachi which were kept for one time, and reduced the LSP for repair and maintance of Minorities Affairs fund amonting to Rs.125.000 million in Budget Estimate 2026-27.

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

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.159.160 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

		(Rupees in million)		
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification		Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0411 General Economic Affairs				
041102	Anthropological, Archaeological and other Sociological Survey	1,080.567	1,282.693	816.062
0472 Other Industries				
047202	Tourism	49.298	36.371	59.844
0821 Cultural Services				
082104	Administration	1,557.945	1,730.491	2,535.728
082105	Promotion of Cultural Activities	2,910.879	2,822.648	1,365.300
0951 Subsidiary Services to Education				
095101	Archives Library and Museums	1,599.776	1,384.504	1,801.434
Total		7,198.465	7,256.707	6,578.368
OBJECT CLASSIFICATION(Voted)				
A01	Employees Related Expenses.	1,482.264	1,033.360	1,632.480
A02	Project Pre-investment Analysis		60.000	
A03	Operating Expenses	1,791.826	1,837.972	1,837.978
A05	Grants subsidies and Write off Loans	1,786.124	2,203.925	2,724.699
A06	Transfers			
A09	Physical Assets	22.193	22.193	66.387
A13	Repairs and Maintenance	2,116.058	2,099.257	316.824
Total		7,198.465	7,256.707	6,578.368

Revised Estimate 2025-26:-The increase as compared to the Budget Estimate 2025-26, is due to adoption of funds as per actual expenditure under Employee Related Expenses and Grant-in-Aid to different entities through summaries.

Budget Estimate 2026-27:-The decrease as compared to the Budget Estimate 2025-26, is due to adoption of funds as per actual expenditure under Employee Related Expenses and as per directives for reduction of M&R.

SCIENCE & INFORMATION TECHNOLOGY

PART-I

This classification shows the expenditures relating to the:

- (1) Information, Science & Technology Affairs

PART-II

An amount of Rs.2.699 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0862 Information Technology			
086201 Information Technology Promotion	1,334.152	3,294.223	4,057.972
Total	1,334.152	3,294.223	4,057.972
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	174.626	151.817	202.876
A03 Operating Expenses	749.300	250.300	2,341.505
A05 Grants subsidies and Write off Loans	406.655	2,887.535	1,507.321
A06 Transfers	2.100	2.100	2.100
A09 Physical Assets			2.699
A13 Repairs and Maintenance	1.471	2.471	1.471
Total	1,334.152	3,294.223	4,057.972

Revised Estimate 2025-26: - The increase as compared to the Budget Estimate 2025-26, is due to adoption of Pay and Allowances as per policy and allocation for Establishment of IT Park in Multan adjacent to Bahauddin Zakarya University, Peoples Information Technology Program, allocation for Capacity Building (under Pro-Poor Social Protection and Economic Sustainability for Initiatives), & 2nd year Project Tranche for Development, Management, Operation and Technical Support of Sindh Job Portal (SJP).

Budget Estimate 2026-27: - The increase as compared to the Budget Estimate 2025-26, is due to adoption of funds on account of annual increment Pay & Allowances and Operating Expenses as per policy and allocation of Capacity Building (under Pro-Poor Social Protection and Economic Sustainability for Initiatives), Development, Management, Technical Support and operation of the E-Daftar provision of funds for DCs Portal, Development and Deployment of Govt. Complaint Portal for S&ITD & provision of funds for Establishment of IT Park in Multan adjacent to Bahauddin Zakarya University,

EDUCATION ADMINISTRATION

PART-I

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.10.410 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0741 Public Health Services			
074102 Nutrition & Other Hygiene Programmes			
0911 Pre-Primary and Primary Education Affairs and Services			
091103 Administration	3,124.508	2,912.999	3,210.093
0921 Secondary Education Affairs and Services			
092101 Secondary Education	2,561.707	2,550.063	2,562.436
092102 Administration	4,550.081	3,665.420	4,680.437
092120 Others	579.425	483.643	622.224
0931 Tertiary Education Affairs and Services			
093103 Administration			
0951 Subsidiary Services to Education			
095101 Archives Library and Museums	93.059	76.032	105.939
0961 Administration			
096101 Secretariat / Policy / Curriculum	47,099.402	43,652.378	34,943.888
096102 Sindh Education Reform Programme	22,123.438	23,024.709	21,920.645
Total	80,131.620	76,365.244	68,045.662
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	39,073.552	31,650.508	30,226.416
A03 Operating Expenses	14,435.399	16,477.280	6,639.548
A05 Grants subsidies and Write off Loans	7,630.409	9,136.709	29,856.686
A06 Transfers	16,410.632	16,470.632	10.632
A09 Physical Assets	723.241	723.241	210.340
A13 Repairs and Maintenance	1,858.387	1,906.874	1,102.040
Total	80,131.620	76,365.244	68,045.662

Revised Estimate 2025-26:-The decrease as compared to the Budget Estimate 2025-26, is due to adoption of funds as per actual expenditure.

Budget Estimate 2026-27:-The decrease as compared to the Budget Estimate 2025-26, is due to adoption of funds as per BE-2026-27 policy.

PRIMARY EDUCATION**PART-I**

This classification shows the expenditures relating to the:

- (1) Primary Educational Affairs

PART-II

An amount of Rs.Nil million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0457 Construction (Works)			
045702 Buildings and Structures			
0911 Pre-Primary and Primary Education Affair and Services			
091102 Primary	164,661.370	126,480.892	177,983.988
0961 Administration			
096101 Secretariat / Policy / Curriculum	957.151	6,492.650	831.204
Total	165,618.521	132,973.542	178,815.192
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	154,919.569	122,443.214	165,078.018
A03 Operating Expenses	4,449.694	2,896.964	4,444.980
A05 Grants subsidies and Write off Loans	484.000	484.000	532.400
A09 Physical Assets	3,020.235	3,020.235	6,034.346
A13 Repairs and Maintenance	2,745.023	4,129.129	2,725.448
Total	165,618.521	132,973.542	178,815.192

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

Budget Estimate 2026-27:-The increase as compared to the Budget Estimate 2025-26, is due annual increment in salaries of employees, and adoption of Adhoc Relief Allowance 2025.

ELEMENTARY/MIDDLE EDUCATION**PART-I**

This classification shows the expenditures relating to the:

- (1) Middle/Elementary Educational Affairs

PART-II

An amount of Rs. Nil million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0457 Construction (Works)			
045702 Buildings and Structures			
0921 Secondary Education Affairs & Services			
092101 Secondary Education	43,844.336	34,426.229	50,440.947
0961 Administration			
096101 Secretariat / Policy / Curriculum	267.326	47.945	139.150
Total	44,111.662	34,474.174	50,580.097
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	42,352.406	32,727.923	48,510.253
A03 Operating Expenses	894.283	549.999	888.098
A05 Grants subsidies and Write off Loans	121.000	121.000	133.100
A09 Physical Assets	310.363	310.363	617.564
A13 Repairs and Maintenance	433.610	764.889	431.082
Total	44,111.662	34,474.174	50,580.097

Revised Estimate 2025-26:-The decrease as compared to the Budget Estimate 2025-26, is due to adaption of funds under salary component, on actual basis.

Budget Estimate 2026-27:-The increase as compared to the Budget Estimate 2025-26, is due adoption of Adhoc Relief Allowance-2025, annual increment in salary.

SECONDARY EDUCATION**PART-I**

This classification shows the expenditures relating to the:

- (1) Secondary Educational Affairs (Matriculation)

PART-II

An amount of Rs. Nil million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0457 Construction (Works)			
045702 Buildings and Structures			
0921 Secondary Education Affairs & Services			
092101 Secondary Education	81,301.511	60,156.986	89,873.029
096101 Secretariat / Policy / Curriculum	370.295	3,747.409	288.413
Total	81,671.806	63,904.395	90,161.442
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	76,345.523	59,759.515	84,447.589
A03 Operating Expenses	4,080.091	2,131.375	4,091.279
A05 Grants subsidies and Write off Loans	242.000	242.000	266.200
A06 Transfers			
A09 Physical Assets	334.524	334.524	679.946
A13 Repairs and Maintenance	669.668	1,436.981	676.428
Total	81,671.806	63,904.395	90,161.442

Revised Estimate 2025-26:-The decrease as compared to the Budget Estimate 2025-26, is due to provision of funds as per actual expenditure under Pay and Allowances.

Budget Estimate 2026-27:-The increase as compared to the Budget Estimate 2025-26, is due to provision of funds through SNE as well as annual increment under Pay and Allowances, and adoption of Adhoc Relief Allowance 2025.

HIGHER SECONDARY**PART-I**

This classification shows the expenditures relating to the:

- (1) Higher Secondary Educational Affairs (Intermediate)

PART-II

An amount of Rs.536.358 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

	(Rupees in million)		
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0457 Construction (Works)			
045702 Buildings and Structures			
0921 Secondary Education			
092101 Secondary Education	47,228.093	37,811.623	53,510.690
0961 Administration			
096101 Secretariat / Policy / Curriculum	277.000	218.892	218.742
Total	47,505.093	38,030.515	53,729.432
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	43,470.398	34,657.945	49,728.861
A03 Operating Expenses	3,146.930	1,874.720	3,150.942
A05 Grants subsidies and Write off Loans	66.000	66.000	72.600
A06 Transfers	200.000	200.000	10.000
A09 Physical Assets	145.264	145.264	290.528
A13 Repairs and Maintenance	476.501	1,086.586	476.501
Total	47,505.093	38,030.515	53,729.432

Revised Estimate 2025-26:-The decrease as compared to the Budget Estimate 2025-26, is due to provision of funds under Pay & Allowance as per actual expenditure.

Budget Estimate 2026-27:-The increase as compared to the Budget Estimate 2025-26, is due to shifting of budget of newly upgraded higher secondary schools from demand SC21152,153 to SC21154. Rest increase is due to annual increment as per policy of B.E.2025-26 and school specific budget provision.

COLLEGES**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.208.085 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0457 Construction (Works)			
045702 Buildings and Structures	621.418	517.175	393.004
0931 Tertiary Education Affairs and Services			
093101 General Universities / Colleges / Institutes	31,374.045	29,979.602	37,740.844
093102 Professional / Technical Universities / Colleges / Institutes			
093103 Administration	7,475.254	5,563.624	3,105.942
093120 Others	175.000	175.000	175.000
Total	39,645.717	36,235.401	41,414.790
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	33,045.282	29,699.776	37,441.513
A03 Operating Expenses	1,261.536	1,075.588	1,061.197
A05 Grants subsidies and Write off Loans	4,418.500	4,575.369	2,143.100
A09 Physical Assets	83.811	83.811	182.392
A13 Repairs and Maintenance	836.588	800.857	586.588
Total	39,645.717	36,235.401	41,414.790

Revised Estimate 2025-26:-The decrease as compared to the Budget Estimate 2025-26, is due to actual expenditure under Pay & Allowances and saving against sanctioned vacant posts.

Budget Estimate 2026-27:-The increase as compared to the Budget Estimate 2025-26, is due to provision of funds through SNE, annual increment under Pay and Allowances.

MEDICAL EDUCATION**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.258.059 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	(Rupees in million)		
	Budget	Revised	Budget
	Estimates 2025-2026	Estimates 2025-2026	Estimates 2026-2027
0931 Tertiary Education Affairs and Services			
093102 Professional / Technical Universities / Colleges / Institutes	17,532.547	17,816.037	18,060.053
093103 Administration	676.005	624.142	182.070
095102 Student's Hostels	30.579	23.775	31.993
Total	18,239.131	18,463.954	18,274.116
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	3,632.067	2,973.298	4,237.194
A03 Operating Expenses	1,241.113	1,137.315	740.936
A05 Grants subsidies and Write off Loans	7,122.901	8,040.658	6,949.483
A06 Transfers	5,596.628	5,622.967	6,018.842
A09 Physical Assets	540.795	540.795	258.059
A13 Repairs and Maintenance	105.627	148.921	69.602
Total	18,239.131	18,463.954	18,274.116

The enhancement in Revised Estimates 2025-26 is due to fact that Government of Sindh has provided additional funds to Dow University of Medical & Health Sciences for clearance the old liabilities accumulated on the treatment of poor patients. Moreover, additional funds have also provided to Liaquat University of Medical & Health Sciences Jamshoro on account of hiring of staff on contract basis at DHQ Hospital Dadu.

Budget Estimate 2026-27:-The enhancement in the Budget Estimates for 2026-27 is attributable to the allocation of funds by the Government of Sindh for the paid internship program of qualified students enrolled in the BSN Generic four-year degree program at Public Nursing Colleges under the Health Department.

TECHNICAL EDUCATION**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

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

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0413 General Labour Affairs			
041303 Manpower and Vocational Training	976.612	724.819	1,057.007
0921 Secondary Education Affairs and Services			
092101 Secondary Education	2,812.789	2,962.381	3,780.021
0931 Tertiary Education Affairs and Services			
093102 Professional / Technical Universities / Colleges / Institutes	4,027.153	3,337.367	4,153.044
093103 Administration	196.110	126.323	210.188
093120 Others	18.290	13.561	19.982
1071 Administration			
107104 Administration	119.253	69.519	115.000
107120 Others	80.577	61.275	82.339
Total	8,230.784	7,295.245	9,417.581
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	3,986.355	3,032.386	4,202.712
A03 Operating Expenses	341.029	138.123	340.230
A05 Grants subsidies and Write off Loans	3,860.926	4,082.262	4,832.165
A13 Repairs and Maintenance	42.474	42.474	42.474
Total	8,230.784	7,295.245	9,417.581

Revised Estimate 2025-26:-The decrease as compared to the Budget Estimate 2025-26, is due to adoption of funds as per actual expenditure as per RE-2026-27 policy.

Budget Estimate 2026-27:-The increase as compared to the Budget Estimate 2025-26, is due to annual incremented impact under Employee Related Expenditure and grants.

UNIVERSITIES AND BOARDS DEPARTMENT

PART-I

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.9.806 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0931 Tertiary Education Affairs and Services			
093103 Administration	8,834.533	7,535.577	7,408.480
093120 Others			
Total	8,834.533	7,535.577	7,408.480
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	92.298	76.279	99.298
A03 Operating Expenses	54.806	51.306	54.806
A05 Grants subsidies and Write off Loans	8,681.863	7,401.426	7,244.210
A06 Transfers	0.319	0.319	0.319
A09 Physical Assets	3.344	3.344	7.944
A13 Repairs and Maintenance	1.903	2.903	1.903
Total	8,834.533	7,535.577	7,408.480

Revised Estimate 2025-26:-The decrease as compared to the Budget Estimate 2025-26, is due to transfer of funds to other demand and adoption of funds through outside budget approval during the year.

Budget Estimate 2026-27:- The increase as compared to the Budget Estimate 2025-26, is due to provision of funds through SNE, impact of annual increment under Pay & Allowances, and enhancement in Grants to institutions.

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

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.314.869 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0921 Secondary Education			
092102 Administration	319.283	307.271	469.784
0941 Education Services not definable by Level			
094101 School for Handicapped / Retarded Persons	6,090.272	5,914.640	6,513.319
0961 Administration			
096101 Secretariat / Policy / Curriculum	10,895.237	11,187.260	12,372.919
Total	17,304.792	17,409.171	19,356.022
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	3,022.954	2,796.299	5,453.007
A03 Operating Expenses	955.759	952.993	1,179.897
A05 Grants subsidies and Write off Loans	12,304.810	13,488.610	11,159.141
A09 Physical Assets	822.161	22.161	1,414.869
A13 Repairs and Maintenance	199.108	149.108	149.108
Total	17,304.792	17,409.171	19,356.022

Revised Estimate 2025-26:-The increase as compared to the Budget Estimate 2025-26, is due to adopting of additional funds under grant-in-aid, through Supplementary / Revised Budget.

Budget Estimate 2025-26:-The increase as compared to the Budget Estimate 2025-26, is due to provision of funds through SNE, annual increment under Employee Related Expenses, and allocation of funds as per demand of Administrative Department under Operating Expenses and enhancement of existing grant-in-aid of few NGOs.

POPULATION WELFARE**PART-I**

This classification shows the expenditures relating to the:

- (1) Family Planning & Population Welfare Measures

PART-II

An amount of Rs.16.920 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

POPULATION WELFARE**(Rupees in million)**

Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0741 Public Health Services			
74102 Nutrition and other Hygiene Programmes	19.442	19.442	19.442
1081 Others			
108103 Population Welfare Measures	8,357.045	8,102.517	8,906.457
Total	8,376.487	8,121.959	8,925.899
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	5,518.720	5,278.888	6,073.911
A03 Operating Expenses	2,620.832	2,530.459	2,559.098
A05 Grants subsidies and Write off Loans	17.716	17.716	19.488
A06 Transfers	115.687	135.794	143.623
A09 Physical Assets	42.293	83.663	68.540
A13 Repairs and Maintenance	61.239	75.439	61.239
Total	8,376.487	8,121.959	8,925.899

Revised Estimates 2025-26:- The decreases as compared to the Budget Estimates 2025-26 is due to surrender in Employees Related Expenses and Electricity.

Budget Estimates 2026-27:- The increases as compared to the Budget Estimates 2025-26 is due to increase in Employee Related Expenditure, SNE (New) and allocation of funds have been kept as per budget policy.

WOMEN DEVELOPMENT**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.Nil million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
104101 Shelter for the homeless	106.232	69.680	107.523
1071 Administration			
107104 Administration	138.881	183.871	138.412
107120 Others	631.486	648.662	642.828
Total	876.599	902.213	888.763
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	378.694	308.847	389.645
A03 Operating Expenses	473.214	505.475	478.434
A05 Grants subsidies and Write off Loans	7.166	58.166	7.883
A06 Transfers	8.105	8.255	8.105
A09 Physical Assets	4.724	5.324	
A13 Repairs and Maintenance	4.696	16.146	4.696
Total	876.599	902.213	888.763

Revised Estimate 2025-2:-The increase as compared to the Budget Estimate 2025-26, is due to provision of funds amounting to Rs.50.000 million as grant to Aurat Foundation and Rs.1.000 million for All Pakistan Women Association

Budget Estimate 2026-27:-The increase as compared to the Budget Estimate 2025-26.

REHABILITATION**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.112.308 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

PART-III

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

REHABILITATION**(Rupees in million)**

Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
1071 Administration			
107101 Relief Measures	1,332.180	1,332.180	1,442.780
107104 Administration	1,395.782	2,439.902	2,440.684
Total	2,727.962	3,772.082	3,883.464
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	80.666	52.881	65.433
A03 Operating Expenses	98.488	91.948	98.489
A05 Grants subsidies and Write off Loans	1,984.659	3,062.404	3,048.244
A09 Physical Assets	5.159	5.159	112.308
A13 Repairs and Maintenance	558.990	559.690	558.990
Total	2,727.962	3,772.082	3,883.464

Revised Estimate 2025-26:-The increase as compared to the Budget Estimate 2025-26, is due to adoption of funds as per actual expenditure and provision of additional funds to Sindh Emergency Rescue Service (1122) for relief activities in rain/flood affected areas of Sindh Province.

Budget Estimate 2026-27:-The increase as compared to the Budget Estimate 2025-26, is due to adoption of annual increment under Employee Related Expenditures, and enhancement of Budget of D.G Rescue (1122) Sindh.

SOCIAL WELFARE**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.Nil million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0741 Public Health Services			
74102 Nutrition and other Hygiene Programmes			
0821 Cultural Services			
082103 Community Centres	75.259	78.454	76.545
082104 Administration			
1011 Sickness and Disability			
101101 Sickness and Disability	28.746	28.149	29.976
1041 Family and Children			
104101 Shelter for the Homeless (Darul-Aman)	90.331	91.949	77.906
104102 Shelter for the Homeless (Darul-Aman)			
1071 Administration			
107102 Rehabilitation and Resettlement	10.261	8.027	10.615
107104 Administration	1,553.661	1,969.001	2,170.270
1081 Others			
108101 Social Welfare Measures	1,999.541	1,951.158	2,112.661
Total	3,757.799	4,126.738	4,477.973
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	1,989.278	1,887.766	2,103.651
A03 Operating Expenses	424.511	396.411	424.814
A05 Grants subsidies and Write off Loans	1,290.250	1,767.339	1,723.573
A09 Physical Assets	15.285	18.635	
A13 Repairs and Maintenance	38.475	56.587	225.935
Total	3,757.799	4,126.738	4,477.973

Revised Estimate 2025-26:-The increase as compared to the Budget Estimate 2025-26, is due to increase of Grant-in-Aid of Rs.477.089 million for SOS Children Village (One Time).

Budget Estimate 2025-26:-The decrease as compared to the Budget Estimate 2025-26, is due to deleted grant of HAND's NGO's and allocation of one new grant of Rs.80.000 million for Establishment of Orphan Houses in Umerkot and addition of LSP amounting Rs.187.500 million for Darul Atfals.

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

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.2.107 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0841 Religious Affairs			
084101 Administration	57.018	45.167	56.520
084103 Auqaf	1,003.978	779.780	874.804
1081 Others			
108104 Zakat and Ushr	653.361	645.074	559.407
Total	1,714.357	1,470.021	1,490.731
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	836.592	757.613	904.156
A03 Operating Expenses	432.621	482.949	277.471
A05 Grants subsidies and Write off Loans	23.221	3.221	23.543
A06 Transfers	2.681	2.681	2.681
A09 Physical Assets	8.783	8.783	2.107
A13 Repairs and Maintenance	410.459	214.774	280.773
Total	1,714.357	1,470.021	1,490.731

Revised Estimates 2025-26:- The decreases as compared to the Budget Estimates 2025-26 is due to mainly surrender of funds in employees related Expenditure, electricity Dargah Hazrat Sachal Sarmast, and Dargah Luari Sharif.

Budget Estimates 2026-27:- The decreases as compared to the Budget Estimates 2025-26 is due to funds amounting to Rs.30.000 million on account of Emergent need of of the Department, Rs.25.000 million on account of provision for Moavineen-e-Hujjaj, Rs.50.000 million repair and maintenanceof shrines in Sindh, and Rs.100.000 million on account of exhibition fairs and other National celebration have been discontinued in the Budget Estimates 2026-27.

SUGARCANE CESS**PART-I**

This classification shows the expenditures relating to the:

(1) Agriculture**PART-II**

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

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
042 Agriculture, Food, Irrigation, Forestry & Fishing			
042150 Other Services	396.575	868.265	926.477
Total	396.575	868.265	926.477
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.			
A02 Project Pre-investment Analysis			
A03 Operating Expenses			
A05 Grants subsidies and Write off Loans			
A06 Transfers	396.575	868.265	926.477
A09 Physical Assets			
A13 Repairs and Maintenance			
Total	396.575	868.265	926.477

Revised Estimate 2025-26:-The decrease as compared to Budget Estimate 2025-26, is due to actual collection during crushing season 2025-26.

Budget Estimate 2026-27:-The decrease in Budget Estimate 2026-27 for crushing season 2024-25.

HUMAN RIGHTS**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.11.000 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0191 General Public Services not else where defined			
019120 Others	589.788	584.000	571.391
Total	589.788	584.000	571.391
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	153.956	148.168	175.932
A03 Operating Expenses	205.141	205.141	163.591
A05 Grants subsidies and Write off Loans	201.771	201.771	201.948
A06 Transfers	15.278	15.278	15.278
A09 Physical Assets	10.000	10.000	11.000
A13 Repairs and Maintenance	3.642	3.642	3.642
Total	589.788	584.000	571.391

Revised Estimate 2025-26:-The decrease as compared to the Budget Estimate 2025-26, is due to adoption of funds as per actual expenditure.

Budget Estimate 2026-27:-The decrease as compared to the Budget Estimate 2025-26, is due to adoption of funds as per policy.

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

This classification shows the expenditures relating to the:

- (1) Provincial Co-Ordination

PART-II

An amount of Rs.1.115 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)

Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0111 Executive & Legislative Organs			
011109 Provincial Co-Ordination(Voted)	81.482	67.420	79.861
Total	81.482	67.420	79.861
OBJECT CLASSIFICATION(Voted))			
A01 Employees Related Expenses.	65.961	51.899	64.072
A03 Operating Expenses	11.332	11.332	10.895
A05 Grants subsidies and Write off Loans	2.852	2.852	3.137
A09 Physical Assets	0.695	0.695	1.115
A13 Repairs and Maintenance	0.642	0.642	0.642
Total	81.482	67.420	79.861

Revised Estimate 2025-26:-The decrease as compared to Budget Estimate 2025-26, is due to surrendering of Pay and Allowances on actual basis.

Budget Estimate 2026-27:- The decrease as compared to Budget Estimate 2025-26, is due to as per policy of B.E-2026-27.

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

This classification shows the expenditures relating to the:

- (1) Chief Minister's Inspection Enquiries

PART-II

An amount of Rs.4.154 million has been included in the Budget Estimates 2026-27 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0111 Executive & Lagislative Organs			
011104 Adminstrative Inspection	222.923	193.429	217.510
Total	222.923	193.429	217.510
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	183.495	152.224	180.029
A03 Operating Expenses	25.945	27.922	25.945
A05 Grants subsidies and Write off Loans	1.610	1.610	1.771
A09 Physical Assets	6.262	6.262	4.154
A13 Repairs and Maintenance	5.611	5.411	5.611
Total	222.923	193.429	217.510

Revised Estimate 2025-26:- The decrease as compared to the Budget Estimates 2025-26 is due to adoption of Austerity Measures in light of current global situation.

Budget Estimate 2026-27:-The decrease in B.E 2026-27 as compared to B.E 2025-26 is due to adoption of Austerity Measures in light of current global situation.

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

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs. Nil million has been included in the Budget Estimates 2025-26 for New Expenditure.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0112 Financial and Fiscal Affairs			
011402 Intrest on Foreign Debt (Charged)	30,310.334	30,025.997	34,957.606
011501 Intrest on Domestic Debt (Charged)	28,100.000	28,100.000	18,100.000
011502 Intrest on Domestic Debt (Charged)	1,354.726	1,354.726	1,191.719
Total	59,765.060	59,480.723	54,249.325
OBJECT CLASSIFICATION(Charged)			
A01 Employees Related Expenses.			
A03 Operating Expenses			
A05 Grants subsidies and Write off Loans			
A07 Total Intrest Payment	59,765.060	59,480.723	54,249.325
A10 Principal Repayments of			
A13 Repairs and Maintenance			
Total	59,765.060	59,480.723	54,249.325

Revised Estimate 2025-26:-The decrease as compared to the Budget Estimate 2025-26, is on the basis of reconciled estimates with the Federal Govt toward debt repayment. It represents forex exchange variation during the year.

Budget Estimate 2026-27:-The decrease as compared to the Budget Estimate 2025-26, is on the basis of reconciled estimates with the Federal Govt toward debt repayment. It represents forex exchange variation during the year.

SOCIAL PROTECTION**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.8.402 million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2025-26.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
1071 Administration			
107104 Administration	109.297	85.739	123.460
1081 Others			
108101 Social Welfare Measures	2,159.488	2,127.141	166.797
Total	2,268.785	2,212.880	290.257
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	129.981	77.853	85.057
A03 Operating Expenses	132.786	129.009	44.371
A05 Grants subsidies and Write off Loans	2,000.000	2,000.000	150.000
A09 Physical Assets	1.041	1.041	8.402
A13 Repairs and Maintenance	4.977	4.977	2.427
Total	2,268.785	2,212.880	290.257

Revised Estimate 2025-26:-The decrease as compared to the Budget Estimate 2025-26.

Budget Estimate 2026-27:- The decrease as compared to Budget Estimates 2025-26, is due to deleted of 2 billion in Grant-in-Aid to Sindh Peoples Support allocated Program, and allocation of funds amounting to Rs.150.000 million as Grant-in-Aid to Sindh Social Protection Authority in Budget 2026-27.

SINDH HIGHER EDUCATION COMMISSION**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs. Nil million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2026-27.

PART-III

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

(Rupees in million)

Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0931 Tertiary Education Affairs and Services			
093103 Administration	42,297.250	42,297.250	45,800.850
Total	42,297.250	42,297.250	45,800.850
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.			
A03 Operating Expenses			
A05 Grants subsidies and Write off Loans	42,297.250	42,297.250	45,800.850
A06 Transfers			
A09 Physical Assets			
A13 Repairs and Maintenance			
Total	42,297.250	42,297.250	45,800.850

Revised Estimate 2025-26:- No increase Budget Estimate 2025-26, however, it is remained equivalent to Budget Estimate 2025-26.

Budget Estimate 2026-27:-The increase as compared to Budget Estimates 2025-26, is due to enhancement of 10% in existing grant-in-aids of public sector universities and addition of few new campuses / centers in B.E. 2026-27.

EMERGENT NEEDS**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.Nil million has been included in the Budget Estimates 2025-26 for New Expenditure. The justification

PART-III

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

FINANCE**(Rupees in million)**

Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2025-2026	Revised Estimates 2025-2026	Budget Estimates 2026-2027
0112 Financial and Fiscal Affairs			
011204 Administration of Financial Affairs (Voted)			60,650.000
Total	-	-	60,650.000
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.			400.000
A03 Operating Expenses			250.000
A05 Grants subsidies and Write off Loans			60,000.000
Total	-	-	60,650.000

Revised Estimate 2025-26:- New Demand

Budget Estimate 2026-27:- Funds have been transferred in this head of account from SC21106 and a lump sum provision of Rs.60.000 billion has been allocated.

SECTION – II

REVENUE RECEIPT

TAXES ON INCOME

PART-I

Income under this head is based on share received by Provincial Government from Federal Government on account of Corporation and Personal Income Tax.

PART-II

		(Rupees in million)			
Revenue Receipts		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
B-	TAX REVENUE				
B01	Direct Taxes				
B011	Taxes on Income				
B01108	Share of net proceeds assigned to the Provinces		932,839.626	867,133.820	1,024,501.168
B012	Wealth Tax				
B01206	Share of net proceeds assigned to the Provinces				
B01501	Workers Welfare Fund				
B01120	Others (Wealth Tax)				
B017	Capital Value Tax on Immoveable Property		2,378.571	2,712.556	3,677.571
B01770	Others				
B011	Total Taxes on Income	-	935,218.197	869,846.376	1,028,178.739

Revised Estimate 2025-26 and Budget Estimate 2026-27 : These receipts are part of Revenue Assignment received from Federal Government as per NFC Award. The estimates under this head of account are communicated by the Federal Government.

CUSTOMS**PART-I**

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

PART-II

(Rupees in million)				
Revenue Receipts	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
B02	Indirect Taxes			
B020	Customs Duties			
B02070	Share of net proceeds assigned to Provinces	215,246.570	187,791.590	228,421.408
B020	Total Customs	-	187,791.590	228,421.408

Revised Estimate 2025-26 and Budget Estimate 2026-27 : These receipts are part of Revenue Assignment received from Federal Government as per NFC Award. The estimates under this head of account are intimated by the Federal Government.

[77]

SALES TAX

PART-I

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

PART-II

(Rupees in million)				
Revenue Receipts	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
B02	Indirect Taxes			
B023	Sales Tax			
B02303	Share of net proceeds assigned to Provinces	655,475.083	597,219.600	679,167.682
B02365	Other Collection			
B02366	Sales Tax on Services Collected on Behalf of Provincial Governments, FATA, PATA, Islamabad Capital Territory, AJ&K and Northern Areas.			
B02367	Sales Tax on Services levied as Central Excise in the VAT Mode			
B023	Total Sales Tax	655,475.083	597,219.600	679,167.682

Revised Estimate 2025-26 and Budget Estimate 2026-27 : These receipts are part of Revenue Assignment received from Federal Government as per NFC Award. The estimates under this head of account are provided by the Federal Government.

FEDERAL EXCISE

PART-I

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

PART-II

		(Rupees in million)		
Revenue Receipts	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
B02	Indirect Taxes			
B024	Federal Excise			
B02408	Shares of Net Proceeds assigned to Provinces.	121,388.753	116,895.866	147,579.460
B02410	Net Proceeds of Royalty on Crude Oil Assigned to Provinces.			
B025	Federal Excise on Natural Gas			
B02503	Net Proceeds of Excise Duty on Natural Gas Assigned to Provinces.	6,536.600	3,978.800	3,936.660
B024	Total Federal Excise	-	127,925.353	120,874.666
			151,516.120	

Revised Estimate 2025-26 and Budget Estimate 2026-27 : These receipts are part of Revenue Assignment received from Federal Government as per NFC Award. The estimates under this head of account are conveyed by the Federal Government.

ROYALTY ON NATURAL GAS AND CRUDE OIL

PART-I

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

PART-II

(Rupees in million)				
Revenue Receipts	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
B02	Indirect Taxes			
B025	Federal Excise on Natural Gas			
B02503	Net Proceeds of Excise Duty on Natural Gas Assigned to Provinces			
B02504	Net Proceeds of Royalty on Natural Gas etc. Transferred to Provinces			
C03	Miscellaneous Receipts			
C039	Development Surcharge and Royalties			
C03907	Net Proceeds of Royalty on Crude Oil	21,274.820	15,690.780	18,277.000
C03908	Net Proceeds of Royalty on Natural Gas	66,203.900	48,002.360	54,439.980
B025	Total Federal Excise on Natural Gas	-	87,478.720	63,693.140
			72,716.980	

Revised Estimate 2025-26 and Budget Estimate 2026-27 These receipts are part of Straight Transfers received from Federal Government. The estimates under this head of account are provided by the Federal Government.

SURCHARGE ON GAS

PART-I

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

PART-II

(Rupees in million)				
Revenue Receipts	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
B03	Indirect Taxes			
B030	Other Indirect Taxes			
B03044	Net Proceeds from Surcharges on Gas Assigned to Provincial Government			
C03	Miscellaneous Receipts			
C039	Development Surcharge and Royalties			
C03904	Net Proceeds from Development Surcharges on Gas	22,417.678	39,631.994	47,178.681
B030	Total Surcharge on Gas	-	22,417.678	39,631.994
			47,178.681	

Revised Estimate 2025-26 and Budget Estimate 2026-27 These receipts are part of Straight Transfers received from Federal Government. The estimates under this head of account are furnished by the Federal Government.

TAX ON AGRICULTURE INCOME

PART-I

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

PART-II

(Rupees in million)

Revenue Receipts		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
B-01	Direct Taxes				
B011-	Taxes on Income				
B01176	Tax on Agricultural Income in the Sindh		8,000.000	2,000.000	6,000.000
B01184	Recoveries of Overpayments				
B01186	Taxes on Income not elsewhere classified				
B01189	Deduct Refund/Rebate				
B011	Taxes from Agriculture	-	8,000.000	2,000.000	6,000.000

Revised Estimate 2025-26: Receipts target has been reduced due to less recoveries.

Budget Estimate 2026-27: The target has been increased as potential of receipts under agriculture income is high compared to its actual

ENTERTAINMENT TAX

PART-I

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

PART-II

		(Rupees in million)			
Revenue Receipts		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
B-03	Indirect Taxes				
B-030	Other Indirect Taxes				
B03001	Entertainment Tax		0.000	14.320	0.000
B03	Total Entertainment Tax	-	0.000	14.320	0.000

Revised Estimate 2025-26: R.E. 2025-26 has been proposed in view of actual collection.

Budget Estimate 2026-27: Target is not proposed for B.E 2026-27 because a moratorium is placed on this tax.

TRANSFER OF PROPERTY TAX (REGISTRATION)

PART-I

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

PART-II

		(Rupees in million)			
Revenue Receipts		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
B-01	Direct Taxes				
B-013	Property Tax				
B01301	Ordinary Collection				
B01311	Fees of registering documents		1,270.858	907.761	1,270.858
B01312	Copying registered documents		43.132	30.803	43.132
B01320	Others		86.010	61.436	86.010
B01310	Total Transfer of Property Tax (Registration)	-	1,400.000	1,000.000	1,400.000

Revised Estimate 2025-26: the target has been reduced according to actual collection.

Budget Estimate 2026-27: the target for B.E 2026-27 has been raised anticipating improvement in collection.

OTHER RECEIPTS FROM LAND**PART-I**

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

1. The main source of receipts under this important revenue head "0124000-Land Revenue" were:-

- (a) Ordinary Revenue
- (b) Sale-proceeds of Waste-land and redemption of Land Tax; and
- (c) Miscellaneous

2. "Ordinary Revenue" is divided in fixed and fluctuating collections. It also includes receipts from service commutation.

3. The Sale-proceeds of colony lands are credited to Extraordinary Receipt. The proceeds of sale of land outside the colonies are also credited to the same head, the justification being that where large sum is involved, the transaction should be regarded as abnormal and should not, therefore, be attributed to the ordinary revenue account. However, proceeds from sale of small pieces of Government land outside the colonies are regarded as normal sales, the proceeds of which are credited to the head "0125000-Land Revenue".

4. "Miscellaneous" includes a number of detailed heads, of which the most important ones are:-

- (i) Fines and forfeitures by the Revenue Department;
- (ii) The rent of cultivation of Government land in all canal colonies and elsewhere is credited to this head;
- (iii) Rent from shop sites and other sites in colonies, nazul lands and building;
- (iv) Management of Government Estates;
- (v) Revenue record room receipts:- This relates mainly to the fee for the inspection and copying of revenue
- (vi) Mutation fee- This represents Government's share of fee charged for the entry of mutations;
- (vii) Copy and inspection fee of patwari records- These represent Govt's share of fees charged for copying and inspection of patwari
- (viii) Other items- Under this head number of miscellaneous items are included for which no separate detailed head is prescribed; and
- (ix) Receipts on account of fee for Revenue Records- This represents the fee charged from land-holders for copying of Revenue

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

Revenue Receipts		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
B-01	Direct Taxes				
B-014	LAND REVENUE				
B01401	Ordinary collection		184.292	84.734	231.095
B01402	Development cess		2.874	0.486	1.328
B01403	Malkana		390.112	127.187	346.870
B01411	Recovery on account of Survey & Settlement Charges		2.471	0.418	1.140
B01417	Mutation Fee		17.377	6.689	18.241
B01421	Recovery of Overpayments		1.436	0.242	0.664
B01425	Land Revenue - Others		1.438	0.244	0.662
B014	Total Land Revenue	-	600.000	220.000	600.000

Revised Estimate 2025-26: The R.E 2025-26 is reduced due to decrease in revenue collection.

Budget Estimate 2026-27: The target of last year is repeated.

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

TAXES ON PROFESSION, TRADE AND CALLINGS

PART I

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

PART II

		(Rupees in million)			
Revenue Receipts	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27	
B01	Direct Taxes				
B016	TAXES ON PROFESSIONS, TRADES AND CALLINGS				
B016	Taxes on Profession Trade and Callings				
B01601	Ordinary Collection		0.000	57.450	
B01602	Foreign Air Travel			0.000	
B01603	Deduction at-source				
B01604	Health Tax				
B01605	Education Tax				
B01670	Other Collection				
B016	Total Tax on Profession, Trade and Callings	0.000	0.000	57.450	
				0.000	

Revised Estimate 2025-26: R.E 2025-26 has been proposed keeping in view the actual collection.

Budget Estimate 2026-27: Revenue collection is not proposed for B.E 2026-27 because a moratorium is placed on this tax.

SINDH SALES TAX ON SERVICES

PART I

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

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

PART II

(Rupees in million)

Revenue Receipts		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
B02	Other Indirect Taxes				
B023	SALES TAX				
B02351	Ordinary Collection		380,000.000	360,000.000	450,000.000
	Sindh Worker Welfare Fund				
B023	Total Provincial Sales Tax on Services	-	380,000.000	360,000.000	450,000.000

Revised Estimate 2025-26 : A slight reduction in Revised Estimate is made as per actual collection.

Budget Estimate 2026-27 : The budget target has been increased significantly in view of potential increase in receipts from services sector.

PROVINCIAL EXCISE

PART I

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

PART II

(Rupees in million)

Revenue Receipts		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
B02	Other Indirect Taxes				
B026	PROVINCIAL EXCISE				
	SPIRIT AND FERMENTED PRODUCTS				
B02601	Malt Liquors-Duty on Beer Manufactured in Pakistan		3,473.283	2,083.977	3,473.283
B02602	Foreign Liquors-Duty on Spirits Manufactured in Pakistan and Classed as Foreign Spirits.		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.		1,466.415	879.847	1,466.415
B02611	License Fee for Commercial Spirits		325.192	195.114	325.192
	SPIRIT AND FERMENTED PRODUCTS				
	MEDICATED WINES AND LIQUORS				
B02612	License Fee for Denatured Spirits		251.311	150.786	251.311
B02613	Permit Fee for Denatured Spirits		309.819	185.890	309.819
	OTHERS		0.000		
B02620	Medicinal and Toilet Preparations containing Alcohol. Duty on spirit used in the Manufacture of Medicine and on		450.366	270.220	450.366
B02621	Rectified Spirits and Absolute Alcohol used for Medicine Purposes.		302.398	181.438	302.398
B02622	Receipts form Distilleries.		1,329.543	797.726	1,329.543
B02623	Collection of Payments for Services Rendered.		124.233	74.540	124.233
B02625	Fines, Confiscation and Miscellaneous		307.647	184.589	307.647
B02627	Tax on advertisements		0.018		
B02628	Others		997.901	598.750	997.919
B026	Total Provincial Excise		15,000.000	9,000.000	15,000.000

Revised Estimate 2025-26 : R.E 2025-26 is reduced owing to a decline in actual receipts.

Budget Estimate 2026-27: The target has been pitched up again as improvement in recoveries is expected.

STAMP DUTIES

PART I

Receipts from stamps are divided under two main heads:

Judicial and Non-Judicial

The main sources of income under this head is the sale of Stamps.

"0271000-Non-Judicial" also includes the duty on impressing documents.

PART II

(Rupees in million)

Revenue Receipts	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27	
B02	INDIRECT TAXES				
B027	STAMP DUTIES				
	NON-JUDICIAL				
B02701	Sale of Stamps		9,254.469	7,541.213	9,426.528
B02702	On bills of exchange, cheques, other commercial documents		7,687.444	5,961.503	7,451.880
B02703	Receipts on account of Stamp Duties levied under supplementary Tax Ordinance, 1957		1,131.240	696.149	870.183
B02704	Other Non-Judicial Sales and General Stamps		6,127.219	3,770.595	4,713.243
B02705	Duty recovered under rule 10 and 11 of Pakistan Stamp rules, 1925		574.908	353.789	442.239
B02706	Duty Doc. Voluntry brought fro adjusification		1,042.431	641.496	801.870
B02707	Duty on other impressing documents		8,169.628	5,027.465	6,284.330
B02708	Fines and Fees		4,528.017	2,786.473	3,483.089
B02709	Counselor 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		13.668	8.409	10.512
B02713	Duty on Documents unstamped on insufficiently stamped document under Sections 35,40 and 48 of Act, 1899.		1,364.192	839.503	1,049.378
B02714	Recovery from Government Department for stamps		281.249	173.076	216.344
B02717	Duty on Bills of Entry		375.957	846.743	1,058.428
B02718	Duty on Letter of Credit		1,008.564	620.655	775.818
B02730	Others		1,895.150	1,166.246	1,457.808
B02700	GROSS TOTAL NON-JUDICIAL	0.000	43,516.957	30,471.976	38,089.975
	-Refunds				
		0.000	0.000	0.000	0.000
		0.000	43,516.957	30,471.976	38,089.975

Revised Estimate 2025-26: R.E 2025-26 is reduced due to less collection.

Budget Estimate 2026-27: B.E 2026-27 has been increased as collection of stamp duties is expected to grow under E-Stamping.

STAMP DUTIES

(Rupees in million)

Revenue Receipts		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
B02	INDIRECT TAXES				
B027	STAMP DUTIES				
	-JUDICIAL-				
B02731	Sale of Stamps		466.637	287.159	358.951
B02732	Court Fees		1,608.444	989.811	1,237.262
B02733	Record Room receipts				
B02734	Court Fees realized in Stamps		324.017	199.396	249.241
B02735	Fines and Penalties				
B02736	Recovery from Govt. Departments for Stamps supplied		71.029	43.710	54.636
B02770	Other		12.916	7.948	9.935
B03001	Duty recovered by sale of Stamps				
TOTAL GROSS- JUDICIAL		0.000	2,483.043	1,528.024	1,910.025
Deduct	-Refunds-				
Total Deductions					
-TOTAL NET-JUDICIAL		0.000	2,483.043	1,528.024	1,910.025
B027	-TOTAL STAMP DUTIES	0.000	46,000.000	32,000.000	40,000.000

Revised Estimate 2025-26: R.E 2025-26 is reduced due to less collection.

Budget Estimate 2026-27: B.E 2026-27 has been increased as collection of stamp duties is expected to grow under E-Stamping.

MOTOR VEHICLES

PART I

This head includes receipts from the following sources:

Receipts under the Motor Vehicles Act.
Receipts under the Provincial Motor Vehicles Taxation Act.
Other Receipts.

PART II

(Rupees in million)

Revenue Receipts		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
B- TAX REVENUE					
B02	INDIRECT TAXES				
B028	MOTOR VEHICLES				
B02800	RECEIPTS UNDER MOTOR VEHICLES ACT				
B02801	Fee for Registrations		9,352.355	11,690.442	14,028.520
B02802	Fee for Miscellaneous Receipts		839.973	1,049.966	1,259.965
B02803	Receipt under Provincial Motor Vehicle Taxation Act		8,462.142	10,577.677	12,693.216
B02804	Receipt from Bus and Truck Services				
B02805	Tax on Luxury Vehicles Levied under Finance Act, 1997		1,330.900	1,663.627	1,996.354
B02806	Tax on Vehicles other than under Motor Vehicle Act		14.630	18.288	21.945
B02800	TOTAL RECEIPTS UNDER MOTOR VEHICLES ACT	0.000	20,000.000	25,000.000	30,000.000
	OTHER RECEIPTS				
B02811	Other Receipts on Account of Vehicles Fitness Certificate		170.228	174.482	174.482
B02812	Other Receipts on Account of Vehicles Route Permit Fee		239.772	235.518	235.518
B02810	TOTAL OTHER RECEIPTS	0.000	410.000	410.000	410.000
B028	TOTAL MOTOR VEHICLES	0.000	20,410.000	25,410.000	30,410.000

Revised Estimate 2025-26: R.E for fitness certificate and vehicle route permit is reduced considering low collection.

Budget Estimate 2026-27: B.E 2026-27 is enhanced expecting improvement in actual collection.

ELECTRICITY DUTY

PART I

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

PART II

(Rupees in million)				
Revenue Receipts	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
B- TAX REVENUE				
B03	INDIRECT TAXES			
B030	OTHER INDIRECT TAXES			
B03031	Fee Payable under Electricity Rules	262.079	8,604.886	393.108
B03032	Fee Paid under Cinematograph Act and Electricity Rules	0.008	0.014	0.013
B03033	Fee Payable for Grant of Certificate of Competency to Supervisor and License to Electrical Contractors	1.760	3.081	2.642
B03034	Electricity Duty Current Receipt (WAPDA)	3,687.758	5,307.327	5,531.640
B03035	Miscellaneous Receipts Fee	48.395	84.692	72.597
			0.030	0.000
B030	Total Electricity Duty	0.000	4,000.000	14,000.030
				6,000.000

Revised Estimate 2025-26: The massive increase in R.E. 2025-26 is attributed to the sharp increase in actual collection.

Budget Estimate 2026-27: A modest target has been proposed as against the R.E 2025-26 as growth in this head of account is expected to wind down. Yet, the target sees a 50% increase as against the target of LFY.

COTTON FEES**PART I**

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

PART II

(Rupees in million)				
Revenue Receipts	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
B- TAX REVENUE				
B03	INDIRECT TAXES			
B030	OTHER INDIRECT TAXES			
B03050	OTHER S- ALL TYPES			
B030	Other Indirect Taxes			
B03055	Cotton Fees	0.000	0.030	0.000
B03055	Total Cotton Fees	0.000	0.030	0.000

Revised Estimate 2025-26: R.E 2025-26 is proposed considering the actual collection.

Budget Estimate 2026-27: Target for B.E is not proposed because a moratorium is placed on this tax.

SINDH DEVELOPMENT MAINTENANCE OF INFRA-STRUCTURE TAX

PART I

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

PART II

(Rupees in million)				
Revenue Receipts	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
B- TAX REVENUE				
B03	INDIRECT TAXES			
B030	OTHER INDIRECT TAXES			
B03078	Sindh Development Maintenance of Infrastructure Tax	200,000.000	180,000.000	140,000.000
B030	Total Sindh Dev. Maint. Of Infra-Structure Tax	0.000	200,000.000	140,000.000

Revised Estimate 2025-26 : downward adjustment in R.E 2025-26 as per trend of actual collection.

Budget Estimate 2026-27: The target of B.E 2026-27 has been reduced substantially because of declining actual collection.

OTHER FEES (ALL TYPE)

PART I

This head includes receipts from the following Sources:-

Maximum are miscellaneous receipts which are reflected under this head.

PART II

(Rupees in million)				
Revenue Receipts	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
B- TAX REVENUE				
B03	INDIRECT TAXES			
B030	OTHER INDIRECT TAXES			
B03050	OTHER S- ALL TYPES			
B03051	Other			
B030	Other Indirect Taxes			
B03027	Coal Development Cess			
B03001	Duty Recovered by sale of stamp			
		650.000	27.960	650.000
B030	Total Other Fees (All Type)	0.000	650.000	650.000

Revised Estimate 2025-26: R.E 2025-26 has been reduced because recoveries under this head of account have declined.
Budget Estimate 2026-27: B.E. 2025-26 is pitched up in anticipation of better returns in 2026-27.

INTEREST**PART I**

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

PART II

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

(Rupees in million)				
Revenue Receipts	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
C- NON-TAX REVENUE				
C01	Income from Property and Enterprise			
C013	-INTEREST-			
C013	Interest on Loans and Advances to District Government/TMAs			
C01307	Municipal Committees/Corporation/ District Councils	522.846	549.892	599.812
C01309	Interest on Cash Loans	27.046	0.000	0.000
C015	Interest on Loans and Advances to Non-Financial Institutions			
C016	Interest on Loans and Advances to Government Servants			
C01601	House Building Advance			
C01602	Motor Car Advance			
C01603	Motor Cycle/Scooter Advance			
C01604	Cycle Advance			
C017	Others			
			16,450.108	19,400.188
C013	Total Interest	0.000	549.892	17,000.000
			17,000.000	20,000.000

Revised Estimate 2025-26: R.E 2025-26 is proposed according to amortization schedule of loans extended to Municipal Committees and income from risk free investment.

Budget Estimate 2026-27: B.E 2026-27 is also proposed according to same criteria.

DIVIDENDS

PART I

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

PART II

(Rupees in million)				
Revenue Receipts	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
C- NON TAX REVENUE				
C01	Income from Property and Enterprise			
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

Revised Estimate 2025-26 : The target of B.E 2025-26 is repeated in R.E 2025-26 and B.E 2026-27.

ORGANS OF STATE-EXAMINATION FEE.

PART I

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

PART II

(Rupees in million)				
Revenue Receipts	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
C- NON-TAX REVENUE				
C02	Receipts from Civil Administration and Other Institutions			
C021	General Administration Receipts- Organizations of State			
C02101	Organizations of State- Examination Fee Realized by Public Service Commission. Organ of State- Examination fee realized by Selection	229.992	229.992	229.992
C02102	Divisional Board for recruitment in Secretariat Departments	48.139	48.139	48.139
C02103	Organizations of State- Recoveries of Overpayments. Organ of State- Collection of payments for services	33.348	33.348	33.348
C02104	and	38.521	38.521	38.521
C021	Total General Administration Receipts- Organizations of State	0.000	350.000	350.000

Revised Estimate 2025-26: No change

Budget Estimate 2026-27: The target of B.E 2025-26 is repeated.

FISCAL ADMINISTRATION - AUDIT

PART I

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

PART II

(Rupees in million)				
Revenue Receipts	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
C- NON-TAX REVENUE				
C02	Receipts from Civil Administration and Other Functions			
C022	General Administration Receipts- Fiscal Administration			
C02201	Private Organization			
C02202	Public Sector Organization	26.528	26.528	26.528
C02203	Government Organizations	23.825	23.825	23.825
C02204	Recoveries of Overpayment	1.720	1.720	1.720
C02205	Collection of Payment Service Rendered	4.328	4.328	4.328
C02206	Audit Other	8.599	8.599	8.599
C02243	Others			
C022	Total General Administration Receipts- Fiscal Administration	0.000	65.000	65.000

Revised Estimate 2025-26: No Change.

Budget Estimate 2026-27: The target of B.E 2025-26 is repeated.

SUPERANNUATION AND PENSION

PART-I

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

PART-II

(Rupees in million)				
Revenue Receipts	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
C- NON-TAX REVENUE				
C02	Receipts from Civil Administration and Other Institutions			
C022	General Administration Receipts- Fiscal Administration			
C02241	Contribution of Pension and Gratuities	700.576	700.576	700.576
C02242	Receipts under Federal Government (B 1 and B 2) Provident Fund Rules			
C02243	Others	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 Provincialised College/Schools.			
C02245	Fiscal Administration- Receipts in Aid of Superannuation- Receipts of Undisbursed Pension Deposited by National Bank of Pakistan.	3,131.439	3,131.439	3,131.439
C02240	Total Receipts in Aid of Superannuation	0.000	6,000.000	6,000.000

Revised Estimate 2025-26: No change in R.E 2025-26 as collection under this head of account is expected to remain steady.
Budget Estimate 2026-27: B.E 2025-26 is repeated as B.E 2026-27 expecting no significant change.

WEIGHT AND MEASURES

PART-I

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

PART-II

(Rupees in million)				
Revenue Receipts	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
C- NON-TAX REVENUE				
C02	Receipts from Civil Administration and Other Functions			
C023	General Administration Receipts- Economic Regulation			
C02306	Receipts under the Weights and Measures and Trade Employees Act	615.000	615.000	615.000
C02470	Statistics - Others	5.000	5.000	5.000
C02501	Others			
C023	Total General Administration Receipts- Receipts Economic Regulation	0.000	620.000	620.000

Revised Estimate 2025-26: The target of R.E 2025-26 reflects slight adjustment in estimates according to actual collection.
Budget Estimate 2026-27: B.E 2026-27 is expected to remain same.

LAW & PARLIAMENTARY AFFAIRS**PART-I**

This head consists of the following sub-heads:-

- Sale-proceeds of unclaimed and escheated property.
- Court fees realized in cash.
- General fees, fines and forfeitures.
- Pledership and Mukhtar ship Examination Fees.
- Receipts of the Official Assignee.
- Receipts of Records Rooms.
- Recoveries of overpayment.
- Collection of payments for services rendered.
- Others.

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

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

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

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

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

Revenue Receipts	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
C- NON-TAX REVENUE				
C02	Receipts from Civil Administration and Other			
C02601	Sale Proceeds of Unclaimed and Escheated Property	9.076	9.076	9.076
C02602	Court Fees realized in Cash	2.680	2.680	2.680
C02603	General Fees realized in Cash	228.133	228.133	228.133
C02604	General Fees, Fines & Forfeitures	107.455	107.455	107.455
C02606	Receipts of Supreme Court			
C02607	Receipts of the Official Assignee			
C02609	Receipts of the Official Record Room	10.497	10.497	10.497
C02610	Recoveries of Overpayments	5.055	5.055	5.055
C02612	Collection of the Payments of Service Rendered	1.110	1.110	1.110
C02613	Others	35.994	35.994	35.994
Total- Justice		0.000	400.000	400.000

Revised Estimate 2025-26:- Target of B.E 2025-26 is repeated.

Budget Estimate 2026-27: Target of previous year has been adopted for B.E 2026-27 as improvement in collection is expected.

POLICE AND HOME

PART-I

The important items of income under the head are following:

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

Income under the head "Cash Receipts under Arms Act" includes fees realized in connection with registration/renewal of Arms License. Income under "fees, fines and forfeitures" includes fees credited to Govt. treasury as copying fees and the sale-proceeds of forfeited arms. The income under the head "Recoveries of Overpayments" includes realization on account of overpayments made during the previous Payments for services rendered include-

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

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

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

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

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

- (a) Receipts on account of leave salary contributions of additional police entertained at the expense of the public.
- (b) Receipts on account of leave salary contributions of police guard supplied to other Government Departments.
- (c) Receipts on account of additional police entertained under sections 13,14,15 and 41 of the Police Act, 1961.

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

PART-II

POLICE

(Rupees in million)

Revenue Receipts	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
C-	NON-TAX REVENUE			
C02	Receipts from Civil Admin. And other Functions			
C02604	General fees fines and forfeitures			
C02610	Recoveries of overpayments			
C02630	Police			
C02631	Police Supplied to Railway			
C02632	Police Supplied to Federal Government			
C02633	Police Supplied to Municipalities, Cantonments.			
C02634	Police Supplied to Public Departments, Private companies and Persons			
C02635	Receipts realized under the Arms Act			
C02636	Fees, Fines and Forfeitures			
C02637	Motor Driving License			
C02638	Traffic Fines			
C02639	Police Land Receipts			
C02640	Recoveries of Overpayments			
C02641	Collection of Payments for Services Rendered.			
C02642	Others			
C02646	Cash Receipts under Arms Act			
C02647	Fees, Fines and Forfeitures			
C02648	Recoveries of Overpayments			
C02658	Income from hiered convicts			
C02659	Recoveries of Overpayments			
C02630	Total Police	0.000	4,800.000	3,800.000
			4,800.000	4,800.000

Revised Estimate 2025-26: The budgeted target is reduced in accordance with the decline in actual collection.

Budget Estimate 2026-27: The target of B.E 2025-26 is repeated.

JAILS**PART-I**

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

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

Revenue Receipts		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
C-	NON-TAX REVENUE				
C02	Receipts from Civil Admin. And other Functions				
C026	Jails				
C02604	General Fees Fines and forfeitures				
C02640	Recoveries of overpayments				
C02656	Jails-Sale proceeds of articles manufactured in Jails		24.516	12.258	24.516
C02657	Jails-value of supplies made by Factory Department to Maintenance Department in Jail.				
C02659	Jails-recoveries of over payments.		10.960	5.480	10.960
C02660	Jails-collection of payments for services rendered.				
C02661	Jails-Others.		14.524	7.262	14.524
C02656	Total Jails	0.000	50.000	25.000	50.000

Revised Estimate 2025-26: R.E 2025-26 is revised down as per actual collection.

Budget Estimate 2026-27: Target of previous year is adopted.

WORKS & SERVICES**PART-I**

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

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

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

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

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

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

(a) Recoveries of leave salaries contribution.

(b) The detail under "Miscellaneous" includes-

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

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

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

Revenue Receipts		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
C-	NON-TAX REVENUE				
C027	Community Services Receipts				
C02700	Works- Buildings				
C02701	Buildings Rent-Works Building		46.501	38.298	46.501
C02702	Receipts from workshops		22.482	18.514	22.482
C02703	Recoveries of Expenditure		0.025		
C02704	Recoveries of overpayments		71.025	58.511	71.050
C02705	Collection of payments for services rendered		13.352	172.779	209.803
C02706	Others		196.451	0.000	0.000
C02700	Total Works- Buildings	0.000	349.836	288.102	349.836
C-	NON-TAX REVENUE				
C027	Community Services Receipts				
C02710	Works- Communications				
C02711	Buildings Rent		3.210	2.644	3.210
C02712	Tolls on Roads and Bridges		110.391	90.910	110.391
C02713	Recoveries of Expenditure				
C02714	Recoveries of Overpayments		15.070	12.410	15.070
C02715	Collection of Payments for Services Rendered				
C02716	Others		347.741	286.374	347.741
C02717	Fee for use of Right of Way (ROW) for laying		23.628	19.560	23.752
C02718	Taxes on Roads and Bridges		0.124	0.000	0.000
C02710	Total Works- Communications	0.000	500.164	411.898	500.164
C0271	Total Works	0.000	850.000	700.000	850.000

Revised Estimate 2025-26: reduction in target is actually the correction as per actual trend.

Budget Estimate 2026-27: B.E 2026-27 as compared to R.E 2025-26 has been increased as recoveries are expected to improve.

PUBLIC HEALTH ENGINEERING**PART-I**

This budgetary classification incorporates receipts of the Public Health Engineering Department and Town Planning Department and consists of the following sources:-

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

The receipts under the head "Collection of payments for services rendered" consists of the fees recoverable from Local Bodies for services rendered by the Public Health Engineering Department and Town Planning Department in connection with preparation of plans, drawings estimates, etc. in respect of works carried out for Local Bodies.

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

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

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

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

Revenue Receipts		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
C-	NON-TAX REVENUE				
C027	Community Services Receipts				
C02701	Building Rent-Works Building				
C02720	Public Health				
C02701	Building Rent-Works Building		8.313	8.313	8.313
C02721	Sale proceeds and vaccines		4.961	4.961	4.961
C02724	Recoveries of overpayments		4.667		
C02725	Collection of Payments for Services Rendered		9.969	14.636	14.636
C02726	Others		7.015	7.015	7.015
C02734	Others		0.075	0.075	0.075
C02741	Receipts of Pakistan National Centre				
C03801	Unclaimed Deposits				
C03829	Other Receipts, Fees, Fines and Forfeiture				
Total-Public Health		0.000	35.000	35.000	35.000

Revised Estimate 2025-26: R.E 2025-26 has no change against the budgeted target.

Budget Estimates 2025-26: B.E of previous FY is adopted.

EDUCATION**PART-I**

The main sources of receipts under this head are-

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

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

Revenue Receipts		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
C-	NON-TAX REVENUE				
C027	COMMUNITY SERVICES RECEIPTS				
C02701	Building Rent-Works Building				
C02706	Others				
C028	Social Services				
C02801	Fees Government University Arts Colleges		331.858	100.345	167.244
C02802	Fees Government University Professional Arts Colleges.		64.813	19.478	32.449
C02803	Fees Government Secondary (Including Intermediate Classes) Schools		9.766	2.932	4.885
C02805	Fines under Sindh Primary Education Act 1947				
C02806	Recoveries from Local Bodies for Primary Education				
C02807	Fees and Other Receipts, Government Special Schools				
C02808	Receipts of Technical and Commercial Institutions		2.618	2.341	3.901
C02809	Contributions		0.000	0.000	0.000
C02810	Education- General Income from Endowments		0.000	0.000	0.000
C02813	Education- General Admission Fee		191.407	52.957	88.263
C02814	Education- General Recoveries of Overpayments		28.697	15.524	25.857
C02815	Education- General Collection of Payments for Services Rendered.		222.790	53.472	89.175
C02817	Receipts from Museums				
C02818	Education- Others		148.051	52.951	88.226
C03802	Sale of Stores and Materials				
C03816	Other receipts- sale of publicity material and rent				
C03818	Fees for registration of Societies under Regt.				
C03828	Others				
C03829	Other Receipts Fees Fines and Forfeitures				
C03859	Collection of Registration/ Work Permit Fee				
C03870	Others				
C02800	Total Education	0.000	1,000.000	300.000	500.000

Revised Estimate 2025-26 : R.E 2025-26 has been revised down as receipts are not expected to increase.

Budget Estimates 2025-26: The target is also reduced as per actual trend of receipts.

HEALTH SERVICES

PART-I

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

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

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

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

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

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

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

PART-II

(Rupees in million)

Revenue Receipts		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
C-	NON-TAX REVENUE				
C028	Social Services				
C02818	Others				
C02821	Health- Medical Colleges		24.345	32.459	32.459
C02822	Health- Dental Colleges				
C02823	Health Schools				
C02824	Health- Medical Schools				
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- Government Share of Fees Realized by Doctors from Patients		35.635	47.514	47.514
C02829	Health- Mental Hospital Receipts		1.281	1.708	1.708
C02830	Sale of Medicines and Vaccines		37.364	45.843	45.843
C02835	Health Other Contributions		0.113	0.000	0.000
C02836	Health Recovers of Overpayments		6.531	8.889	8.889
C02837	Health- Collection of Payments for Service Rendered			0.000	0.000
C02838	Health Fee for Chemical Examinations		0.023	1.139	1.139
C02839	Health Fees for Medical Examination		0.854	4.174	4.174
C02840	Health Fees Realized on Account of Registration of Private Clinics, Laboratories, X-Rayh Clinics.		3.130		
C02841	Health Other Receipts		47.286	63.051	63.051
C02842	Fees Realized on Account of Birth and Death Certificates				
C02843	Fees Realized on Account of Anti Rabbi Treatment				
C02844	Income from Endowments				
C02845	Health- Hospital Receipts		65.317	87.091	87.091
C02858	Health-Government Share of Fees realized by Doctor		145.000	193.333	193.333
C02866	Others		38.904	51.910	51.910
C02869			60.973	85.231	85.231
C02850	Total Health	0.000	600.000	800.000	800.000

Revised Estimate 2025-26: R.E 2025-26 is increased in view of actual collection and the potential of these receipts.

Budget Estimates 2025-26 : R.E 2025-26 has been repeated in B.E 2026-27 as the trend is expected to continue.

LABOUR

PART-I

This head includes receipts from the Manpower Managements

PART-II

(Rupees in million)

Revenue Receipts		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
C-	NON-TAX REVENUE				
C028	Social Services				
C02808	Receipts of Commercial Tech. institutes				
C02848	Manpower Management Receipts of the Manpower and Employment Organization.				
C02850	Manpower Management Receipts under the West Pakistan Ordinance 1969.		0.000	0.000	0.000
C02852	Others		0.000	0.000	0.000
C029	Social Services Miscellaneous				
C02903	Receipts of the Manpower & Employment Organizations		23.750	23.750	23.750
C02905	receipts under the West Pakistan Ordinance 1969		11.250	11.250	11.250
Total Manpower Management		0.000	35.000	35.000	35.000

Revised Estimate 2025-26 : The target of B.E 2025-26 is kept intact as target is expected to be achieved.

Budget Estimate 2026-27 : No change.

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

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

PART-II

		(Rupees in million)			
Revenue Receipts	Accounts	Budget	Revised	Budget	
	2024-25	Estimate	Estimate	Estimate	Estimate
		2025-26	2025-26	2025-26	2026-27
C-	NON-TAX REVENUE				
C028	Social Services				
C02871	Receipts under Wild Birds and Wild Animals Protection Act		216.173	216.173	216.173
C02872	Recoveries of overpayments		33.827	33.827	33.827
C02873	Others				
C02900	Total Social Security and Social Welfare Measures	0.000	250.000	250.000	250.000

Revised Estimate 2025-26: B.E 2025-26 is repeated as R.E 2025-26.

Budget Estimates 2025-26: No change is proposed in B.E 2026-27 because collection is expected to remain steady.

[111]

FOOD

PART-I

The main sources of receipts under this head are:-

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

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

PART-II

(Rupees in million)

Revenue Receipts	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
C- NON-TAX REVENUE				
C03	Miscellaneous Receipts			
C031	Economic Services Receipts- Food and Agriculture			
C03100	FOOD			
C03102	Recoveries of Overpayments			
C03103	Collection of Payments for Service Rendered			
C03104	Others			
Total	C03101-Food	0.000	0.000	0.000

AGRICULTURE**PART-I**

The main sources of receipts under this head are:-

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

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

Revenue Receipts	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
C- NON-TAX REVENUE				
C03	Miscellaneous Receipts			
C031	Economic Services Receipts- Food and Agriculture			
C03116	AGRICULTURE			
C03116	Agriculture Receipts	99.171	93.182	105.828
C03118	Receipts from Agriculture/Seeds Farms	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	302.219	283.963	322.502
C03121	Receipts from Boring Operation	7.074	6.646	7.549
C03122	Receipts from Research Operation	143.931	88.695	100.729
C03123	Receipts from Plant Protection Operation	26.391	24.798	28.164
C03124	Receipts from Soil conservation and operation	16.474	15.479	17.579
C03126	Fee other than Cotton Fee under Cotton Control Ordinance	10.081	9.472	10.758
C03134	Agriculture-Recoveries of Overpayments	14.452	13.581	15.423
C03136	Agriculture- Others	27.247	28.031	31.837
C03199	Other-Food Agriculture	2.589	0.000	0.000
C03811	Sugarcane Cess			
Total Agriculture		0.000	795.000	795.000

Revised Estimate 2025-26: R.E 2025-26 is reduced slightly due to decline in receipts.

Budget Estimates 2025-26 : B.E 2026-27 is adopted same as LFY because improvement in receipts is expected.

LIVESTOCK & FISHERIES**PART-I**

This classification includes receipts from the following sources:-

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

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

Revenue Receipts		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
C-	NON-TAX REVENUE				
C03	Miscellaneous Receipts				
C031	Economic Services Receipts -Fisheries and Animal Husbandry				
C02701	building rent (office building)				
C02864	Recoveries of overpayments				
C03201	Ordinary Receipts		3.766	3.766	3.766
C03204	Collection of payments for services rendered		4.086	4.086	4.086
C03205	Others		9.148	9.148	9.148
C03221	Veternary College and School Receipts		2.306	2.306	2.306
C03223	Receipts from Livestock Farms		27.512	27.512	27.512
C03224	Receipts from Farms		11.095	11.095	11.095
C03226	Receipts from transferred		13.409	13.409	13.409
C03227	Insemination Fees		1.088	1.088	1.088
C03229	Recoveries of overpayments		0.008	0.008	0.008
C03231	Others		4.582	4.582	4.582
C03890	Other Misc.				
C03200	Total - Livestock and Fisheries	0.000	77.000	77.000	77.000
Net Total - Livestock and Fisheries		0.000	77.000	77.000	77.000

Revised Estimate 2025-26: No change in R.E 2025-26.

Budget Estimates 2025-26 : The target of B.E 2025-26 is adopted in CFY 2026-27.

FOREST & WILDLIFE**PART-I**

This Classification includes receipts from the following sources:-

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

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

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

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

Revenue Receipts		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
C02	TOTAL RECEIPTS FROM CIVIL ADMIN. AND OTHER FUNCTION				
C03	NON-TAX REVENUE				
C03	Miscellaneous Receipts				
C033	Economic Services Receipts -Fisheries and Animal Husbandry				
C03301	Timber and other Produce removed from the Forest by Government Agencies-Timber.		1.482	1.482	1.482
C03302	Timber and other Produce removed from the Forest by Government Agencies Firewood and Charcoal.				
C03303	Timber and other Produce removed from the Forest by Government Agencies Brush Wood, Chips and Stumps.				
C03304	Timber and Other Produce Removed form the Forest by Government Rosin.				
C03305	Timber and other Produce removed from the Forest by Government Agencies, Planting Stumps, Seeds, Mazri, Palm, Grass other than Fodder etc.		13.609	13.609	13.609
C03306	Timber and other Produce removed from the Forest by Government Agencies Sericulture Receipts.		1.244	1.244	1.244
C03307	Timber and other Produce removed from the Forest by Consumers or Purchasers-Timber.		19.271	19.271	19.271
C03308	Timber and other Produce removed from the Forest by Consumers or Purchasers Firewood and Charcoal.		6.140	6.140	6.140

FOREST & WILDLIFE

(Rupees in million)

Revenue Receipts		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
C-	NON-TAX REVENUE				
C03309	Timber and other Produce removed from the Forest by Consumers or Purchasers Brushwood, Chips and Stumps.		2.017	2.017	2.017
C03310	Timber and other Produce removed from the Forest by Consumers or Purchasers Grazing and Fodder Grass.		2.899	2.899	2.899
C03311	Timber and other Produce removed from the Forest by Consumers or Purchasers Honey, Herbs and Medicinal plants.				
C03312	Timber and other Produce removed from the Forest by Consumers or Purchasers for Planting Stumps Seeds Mazri, Palm grass other than fodder etc.		39.883	39.883	39.883
C03313	Drift and waif wood and confiscated forest produce-Drift wood.				
C03314	Drift and waif wood and confiscated forest produce-Sales of Confiscated Forest Produce.				
C03315	Revenue from forests not managed by Government.				
C03316	Revenue from forests not managed by Government Duty on transport of timber from forest and road development.				
C03321	Fines and Forfeitures (Except fines by Courts).		11.513	11.513	11.513
C03322	Compensation under Forest Act including fines by courts.		48.051	48.051	48.051
C03323	Lease Rent from Temporary cultivation		45.094	45.094	45.094
C03324	Hire Charges of Bulldozers and other Machinery				
C03325	Recovery of Water Rates		0.101	0.101	0.101
C03326	Rent of Buildings, Shops Lands and Water Mills.		7.937	7.937	7.937
C03327	Receipts under Wild Birds and Wild Animals Protection Act.				
C03328	Recoveries of Overpayments		1.274	1.274	1.274
C03329	Collection of Payments for Services Rendered		5.439	5.439	5.439
C03330	Receipts on Account of Tree Cess				
C03370	Other Receipts		194.046	194.046	194.046
C03300	Total Forest	0.000	400.000	400.000	400.000

Revised Estimate 2025-26: No change is proposed in R.E 2025-26 in view of the trend of actual collection.
Budget Estimates 2026-27: B.E 2026-27 is adopted the same as LFY.

CO-OPERATIVE**PART-I**

This Classification includes receipts from the following sources:-

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

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

Revenue Receipts	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
C- NON-TAX REVENUE				
C03 Miscellaneous Receipts				
C034 Economic Services Receipts -Cooperation, Irrigation and embankment- Drainage Works				
C03401 Audit fees		1.200	1.200	1.200
C03406 Others		8.800	8.800	8.800
C03424 Recoveries of overpayments				
Total-Cooperation	0.000	10.000	10.000	10.000

Revised Estimate 2025-26: No change in the target is proposed.

Budget Estimates 2025-26: Considering the actual position under this head of receipt, target of previous year is adopted.

IRRIGATION**PART-I**

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

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

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

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

Recoveries on revenue account and other miscellaneous items.

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

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

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

Revenue Receipts		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
C-	NON-TAX REVENUE				
C03	Miscellaneous Receipts				
C034	Economic Services Receipts -Cooperation, Irrigation and embankment- Drainage Works				
C03431	Direct Receipts on account of Water Rates		861.107	391.407	861.107
C03432	Direct Receipts on account of Sale of Water		122.597	55.728	122.597
C03433	Recoveries of Expenditures		12.775	5.807	12.775
C03434	Others		101.568	46.168	101.568
C03435	Tolls on Barrages		0.506	0.231	0.506
C03461	Direct Receipts on account of Water Rates		0.466	0.213	0.466
C03463	Recoveries of Expenditures		0.981	0.446	0.981
	Others				
C03430	Total Irrigation	0.000	1,100.000	500.000	1,100.000

Revised Estimate 2025-26: R.E 2025-26 has been reduced significantly as the collection fell short of the target..

Budget Estimates 2025-26 : The target of R.E 2022-26 has been adopted in B.E 2026-27.

RECEIPTS EXCISE DUTY MINERALS (LABOUR WELFARE) ACT, 1967

PART-I

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

PART-II

(Rupees in million)

Revenue Receipts		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
C-	NON-TAX REVENUE				
C03	Miscellaneous Receipts				
C03507	Receipts under Excise Duty on Minerals (Labour) Welfare Act 1967		600.000	600.000	600.000
C03508	Others				
C03500	Total Industrial and Mineral Resources	0.000	600.000	600.000	600.000

Revised Estimate 2025-26: B.E 2025-26 is repeated as B.E 2025-26.

Budget Estimates 2025-26 : B.E 2025-26 is also adopted as B.E 2026-27.

PRINTING**PART-I**

The major Head "Printing" includes the following minor heads

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

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

Revenue Receipts	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
C-				
NON-TAX REVENUE				
C03	Miscellaneous Receipts			
C03510	Printing			
C03511	Sale of Gazette.	2.276	2.276	2.732
C03512	Sale of Other Government Publications	0.245	0.245	0.294
C03514	Civil Listed and other Publications.			
C03515	Sale of Forms and Registers.	25.137	25.137	36.164
C03516	Sale of Service Books.	2.106	2.106	2.527
C03517	Sale of Forms and Registers to Union Councils	0.725	0.725	0.870
C03519	Press Receipts	0.874	0.874	1.049
C03520	Printing charges for work done for Provincial Department/Offices	17.650	17.650	21.180
C03521	Recoveries of over payments.			
C03522	Collection of payment for Service rendered			
C03523	Others	20.987	20.987	25.184
C03511	Total Printing	0.000	70.000	90.000

Revised Estimate 2025-26: B.E 2025-26 has been adopted as R.E 2025-26.

Budget Estimate 2026-27 : B.E 2026-27 has been pitched up in accordance with the revised targets.

STATIONERY**PART-I**

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

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

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

Revenue Receipts		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
C-	NON-TAX REVENUE				
C03	Miscellaneous Receipts				
C03526	Stationery				
C03526	Stationery receipts.		30.000	30.000	30.000
C03527	Sale of Stationery to Local Bodies				
C03528	Sale of Stationery to Provincial Government Department/Offices				
C03530	Other Printing				
C03525	Total Stationery	0.000	30.000	30.000	30.000

Revised Estimate 2025-26: R.E 2025-26 has no changed.

Budget Estimate 2026-27 : B.E 2026-27 is capped at the target of B.E 2025-26.

INDUSTRIES

PART-I

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

PART-II

(Rupees in million)				
Revenue Receipts	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
C-	NON-TAX REVENUE			
C03	Miscellaneous Receipts			
	Industries			
C03506	Industrial Safety Explosive Department	42.000	42.000	42.000
C03541	Industries receipts	67.660	67.660	67.660
C03543	Stores Purchases	2.890	2.890	2.890
C03544	Fees of Inspection of Boilers	169.140	169.140	169.140
C03545	Fees under Partnership Act 1932	9.450	9.450	9.450
C03546	Recoveries of over payments	8.860	8.860	8.860
C03547	Collection of payments for Services rendered			
C03548	Metal Research and Development Centre			
C03549	Others			
C038	Others			
C03818	Fees for Registration of Societies			
C03541	Total Industries	0.000	300.000	300.000

Revised Estimate 2025-26: no increase or decrease in the revised estimate as budgeted target is expected to be achieved.
Budget Estimate 2026-27: BE 2026-27 is pitched at the performance of 2025-26.

MINES AND MINERAL

PART-I

(Rupees in million)

Revenue Receipts		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
C-	NON-TAX REVENUE				
C03	Miscellaneous Receipts				
C03541	Receipts under the Mines and Oil Fields and Mineral Development Act				
C038	OTHERS				
C03805	Rent Rates and Taxes				
C03808	Receipts under the Mines and Oil-fields		8,000.000	35,000.000	20,000.000
C03818	Fees for registration of Societies under the Regt				
C03824	Recoveries of overpayments				
C03541	Total Mines and Mineral	0.000	8,000.000	35,000.000	20,000.000

Revised Estimate 2025-26: The target for R.E 2025-26 has been increased multifold as receipts under this head of account performed well and exceeded the budgeted target.

Budget Estimate 2026-27: The target of B.E 2026-27 is pitched up according to the growth in receipts. The target seems significantly less than the R.E of 2025-26 which shown unprecedented growth in receipts during 2025-26. B.E 2026-27 is a cautiously adopted target.

SUGERCANE DEVELOPMENT CESS**PART-I**

The Sugarcane development cess fund are raised through the contribution of sugarcane growers and mills. Under the Sindh Finance Act, 1964, the funds are utilized for the special maintenance and development of roads and bridges and special plant protection services in the area comprising the mill zone, maintenance and development of such roads and bridges outside the mill zone and other activities directed towards the development of sugarcane production.

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

Revenue Receipts		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
C-	NON-TAX REVENUE				
C03	Miscellaneous Receipts				
C038	Other				
C03811	Sugarcane Development Cess		408.500	369.000	401.500
C03811	Total Sugarcane Development Cess	0.000	408.500	369.000	401.500

Revised Estimate 2025-26: R.E 2025-26 has been reduced according to actual collection.

Budget Estimates 2026-27: B.E 2026-27 as compared to B.E 2024-25 has also been tuned down slightly.

OTHER GRANTS FROM FEDERAL GOVERNMENT**PART-I**

This head includes receipts classified as:-

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

PART-II

(Rupees in million)				
Revenue Receipts	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
C03	Miscellaneous Receipts			
C036	Grants			
C03603	Other Grants from Federal Government- Development Grants from Federal Government		76,582.058	71,350.486
C03604	Other Grants from Federal Government- Non- Development Grants from Federal Government		51,814.129	47,631.660
C03604	DERA Programme			
C03883	Production Bonus deposited by Exploration			56,008.522
C036	Total Grants	0.000	128,396.187	118,982.146
				120,338.756

Revised Estimate 2025-26 and Budget Estimates 2025-26:- These estimates are based on the figures communicated by the Federal

EXTRA-ORDINARY RECEIPTS**PART-I**

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

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

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

Revenue Receipts		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
C-	NON-TAX REVENUE				
C03	Miscellaneous Receipts				
C032	Economic Services Receipts Fisheries & Animal				
C03231	Others				
C037	Extraordinary Receipts				
C03701	Sale of Land (Detailed Account)		11,991.579	7,994.386	11,991.579
C03702	E.O.R - Sale of Land, Town Sites and Colonies		6.348	4.232	6.348
C03703	E.O.R - Sale of Land. Sale of under developed Agricultural Land by Auction or Private treaty in colonies.				
C03704	E.O.R - Sale of Land. Sale of under developed Agricultural Land by Auction or Private treaty in other than colonies.				
C03705	E.O.R - Sale of Land - Sale of Proprietary Rights to Tenants in Colonies.				
C03706	Sale of Other Govt Assets				
C03707	Other Receipts- Fees, Fines and Forfeitures		2.073	1.382	2.073
C03710	Sale of Govt Assets by PPB/PRC				
C03711	Sale of Tractor				
C03721	E.O.R - Other Receipts - Sale procedure and rent of urban revenue property and rent reportage money of Agri Lands.				
C03722	Interest on deferred payment of Land Sold in Colonies.				
C03724	Receipts of bonus share from Lever Brothers				
C037	Total Extraordinary Receipts	0.000	12,000.000	8,000.000	12,000.000

Revised Estimate 2025-26: R.E 2025-26 is reduced according to less receipts.

Budget Estimate 2026-27: B.E 2025-26 is adopted as B.E. 2026-27.

MISCELLANEOUS RECEIPTS-OTHERS

PART-I

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

PART-II

(Rupees in million)

Revenue Receipts	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
C- NON-TAX REVENUE				
C038 Others				
C03801 Unclaimed Deposits		46.430	46.430	46.430
C03802 Sale of Stores and Materials				
C03803 Sale of Land & Holuses etc.				
C03804 Contributions				
C03805 Rent Rates and Taxes		232.140	232.140	232.140
C03806 Citizenship nationalization passport		117.000	117.000	117.000
C03807 Realizations under the Monopolies & Restrictive				
C03814 Other Receipts- Sale proceeds of Expert Guides				
C03816 Other receipts -Sale Publicity material		11.143	11.413	11.413
C03818 Fee for Registration of Societies under the Registration Act.		11.143	11.413	11.413
C03820 Sale proceeds of Highway Safety Codes				
C03821 Receipts of Tourist Department		80.000	80.000	100.000
C03822 Receipts from Zoological Gardens				
C03824 Receipts of overpayments		1,857.143	1,357.143	1,857.143
C03825 Collection of Payment for Services rendered				
C03826 Subsidy payments by IMF under supplementary financing facility				
C03827 Remuneration paid by IMF				
C03828 Leather Export Cess				
C03829 Other Receipts Fines and Forfeiture		466.143	466.143	466.143
C03839 Settlement Fees				
C03841 Fees and fines not specified elsewhere				
C03850 Misc. Recoveries made by NAB from defaulters		1,160.715	660.715	1,160.715
C03863 Recoveries made by Ministry of Environment-Local Govt. & Rural Development from defaulters NGOs.				
C03870 Others		8,524.285	6,524.285	9,785.785
C03875 5 % collection charges on Federal Tax		146.715	146.175	146.175
C03885 Fee payable for obtaining information and copies of public record		46.428	46.428	46.428
C03887 Fine on Hordings and High Price Sale		380.715	380.715	380.715
C038 Total Others (Misc. Receipts)	0.000	13,080.000	10,080.000	14,361.500

Revised Estimate 2025-26: R.E 2025-26 has been proposed according to the actual collection of these receipts.

Budget Estimate 2026-27: B.E 2026-27 as against B.E 2025-26, has been increased slightly.

FOREIGN GRANTS (DEVELOPMENT)

PART-I

These Foreign Grants has been in operation with effect from the financial year 1972-73 in accordance with the Consolidated Procedure for

PART-II

(Rupees in million)				
Revenue Receipts	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
C-	NON-TAX REVENUE			
C03	Miscellaneous Receipts			
C036	Grants			
C03601	Foreign Grants-Development Grants form Foreign Governments	10,838.940	6,036.270	8,144.650
C03601	Total Foreign Grants	0.000	10,838.940	8,144.650

Revised Estimate 2025-26 and Budget Estimate 2026-27 : Estimates under this head of account are based on figures provided by Planning & Development Department.

SECTION – III

CAPITAL RECEIPTS

INVESTMENT RECEIPTS**PART-I**

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

PART-II

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

(Rupees in million)				
Capital Receipts	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
E-	CAPITAL RECEIPTS			
E01	Recoveries of Investment			
E013	Investment Receipts			
E01301	Federal/Provincial Investment (Financial)	0.000	0.000	0.000
E01302	Federal/Provincial Investment (Non Financial)	0.000	0.000	0.000
E013	Total Investment Receipts	0.000	0.000	0.000

R.E 2025-26 : receipts are not expected

B.E 2026-27 : receipts are not expected

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

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

PART-II

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

(Rupees in million)				
Capital Receipts	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
E-	CAPITAL RECEIPTS			
E02	Recoveries of Loan and Advances			
E022	From District Govt/TMAs			
E02201	District Government	6,466.619	6,466.619	6,812.770
E024	From Non-Financial Institutions			
E02301	Domestic Loans	703.202	703.202	731.330
E026	From Private Sector			
E02602	To Cultivators			
E027				
E02701	SCARP CDLs			
E022	Total from District Govt/TMAs	7,169.821	7,169.821	7,544.100
E02	Total Recoveries of Loans and Advances	7,169.821	7,169.821	7,544.100

Revised Estimate 2025-26 : RE 2025-26 is proposed according to figures of loan amortization schedules. However, no recovery has been made against loans extended to Local Bodies and Non-Financial Institutions. The amount reflects the outstanding dues of the current year.

Budget Estimate 2026-27: B.E 2026-27 is also proposed according to amortization schedule of the loans against Local Bodies and Non-Financial Institutions.

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

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

PART-II

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

(Rupees in million)				
Capital Receipts	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
E-	CAPITAL RECEIPTS			
E02	Recoveries of Loans and Advances			
E025	From Government Servants			
E02501	House Purchase Advance	15.000	0.000	0.000
E02502	Motor Car Allowance			
E02503	Motor Cycle/Scooter Advance			
E02504	Cycle Allowance			
E02550	Others			
E025	Total from Government Servants	15.000	0.000	0.000
E02	Total Recoveries of Loans and Advances	15.000	0.000	0.000

Revised Estimate 2025-26 and Budget Estimate 2026-27 : Loans to Government Servants are not extended anymore, hence, no target is proposed against the recovery of loans from Govt servants.

DOMESTIC DEBT (PERMANENT) / RECEIVED FROM FEDERAL GOVERNMENT

PART-I

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

PART-II

(Rupees in million)				
Capital Receipts	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
E-	CAPITAL RECEIPTS			
E03	Debt			
E031	Permanent Debt-Domest			
E03101	Permanent Debt- Direct	26,000.000	0.000	60,800.000
E03102	Advances for (FERP)			
E031	Total Permanent Debt- Domestic	26,000.000	0.000	60,800.000

Revised Estimate 2025-26 and Budget Estimate 2026-27 Reflect the proposal for Bank Borrowing.

FLOATING DEBT (Non Food Account No.I)

PART-I

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

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

PART-II

(Rupees in million)

Capital Receipts		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
E-	CAPITAL RECEIPTS				
E03	Debt				
E033	Permanent Debt (Foreign)				
E03301	Permanent Debt (Foreign)-Direct		0.000	0.000	0.000
E032	Total Floating Debt (Non Food Account No.I)		0.000	0.000	0.000

FOREIGN DEBT (PERMANENT)

PART-I

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

PART-II

		(Rupees in million)		
Capital Receipts	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
E-	CAPITAL RECEIPTS			
E03	Debt			
E033	Permanent Debt- Foreign			
E03301	Permanent Debt (Foreign)- Direct			
E03302	Permanent Debt (Foreign)- Received from Federal Government.		366,744.609	367,897.540
E03303	Foreign Debt (permanent)- Drought Emergency Relief Assistance			256,055.213
E03305	Foreign Debt (permanent)- Received form the Federal Government- SAP			
E033	Total Permanent Debt-Foreign		366,744.609	367,897.540
				256,055.213

Revised Estimate 2025-26 has been adopted according to actual disbursement on account of Foreign Project Assistance

Budget Estimate 2026-27 : The decrease in B.E 2026-27 is based on figures communicated by P&D Department.

STATE TRADING RECEIPTS (ACCOUNT NO.II)

PART-I

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

PART-II

(Rupees in million)				
Capital Receipts	Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
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	104,961.000	84,250.000	76,533.000
E01203	Others- Other Receipts	200.000	200.000	200.000
E032	FLOATING DEBT			
E03202	Cash Credit Accommodation	100,000.000	100,000.000	100,000.000
E032	Total State Trading Receipts (Account No.II)	345,161.000	284,450.000	276,733.000

Revised Estimate 2025-26 has been reduced according to procurement plan of wheat, therefore, cash credit accomodation and sale proceeds of wheat will derease accordingly.

Budget Estimate 2026-27 is also cut down because wheat procurement would require less cash credit accomodation and sale proceeds of wheat will also decrease accordingly.

SECTION - IV

**CURRENT CAPITAL
EXPENDITURE**

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

PART-I

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

PART-II

(In million of rupees)

Capital Expenditure FUNCTIONAL-cum OBJECT Classification		Accounts 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
0115	Domestic Debt Management				
011504	Repayment of Principal - Domestic Debt Charged - Floating Debt (Treasury Bills, Ways & Means Advance Cash Credit-Accomm Advance from Commercial Banks		0.000	0.000	0.000
Total Debt Servicing-Floating Debt Discharged (Non Food Account No.I)		-	0.000	0.000	0.000

PART-III

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

Revised Estimate-2025-26: allocation to meet any emergency is cash account with SBP.

Budget Estimate-2026-27 : allocation to meet any emergency in cash account with SBP.

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

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.Nil million has been included in the Budget Estimates 2025-26 for New Expenditure.

PART-III

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

(In million of rupees)

Capital Expenditure FUNCTIONAL-cum OBJECT Classification		Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
011209	Domestic Debt Management			
011501	Interest on Commercial Loans	25,000.000	25,000.000	13,500.000
011504	Floating Debt (Treasury Bills, Ways & Means Advance Cash Credit- Accommodated Advance from Commercial Banks	100,000.000	100,000.000	100,000.000
		125,000.000	125,000.000	113,500.000
OBJECT CLASSIFICATION (Charged)				
	A05 Grants subsidies and Write off Loans			
	A06 Transfers			
	A07 Interest Payment	25,000.000	25,000.000	13,500.000
	A09 Physical Assets			
	A10 Principal Repayments of Loans	100,000.000	100,000.000	100,000.000
	A13 Repairs and Maintenance			
	Total	125,000.000	125,000.000	113,500.000

Revised Estimate-2025-26:- The amount is allocated according to expected transactions of loan repayment for state trading.

Budget Estimate 2026-27 :- The allocation for FY 2026-27 is also based on the proposed estimate for state trading loans.

DEBT SERVICING -LOANS FROM CENTRAL GOVERNMENT (DISCHARGED)

PART-I

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

PART-II

An amount of Rs.Nil million has been included in the Budget Estimates 2025-26 for New Expenditure.

PART-III

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

(In million of rupees)

Capital Expenditure		Accounts	Budget	Revised	Budget
FUNCTIONAL-cum OBJECT		2024-25	Estimate	Estimate	Estimate
Classification			2025-26	2025-26	2026-27
0114	Foreign Debt Management				
011404	Repayment of Principal- Foreign Debt payable to Federal Government (Charged)		44,170.214	43,361.775	45,473.216
0115	Domestic Debt Management				
011501	Interest on Domestic Debt (Charged)		100.000	100.000	100.000
011505	Repayment of Principal- Domestic Debt Payable to Federal Government (Charged)		1,530.677	1,530.677	1,423.286
			45,800.891	44,992.452	46,996.502
OBJECT CLASSIFICATION (Charged)					
A05 Grants subsidies and Write off Loans					
A06 Transfers					
A07 Interest Payment					
A09 Physical Assets					
A10 Principal Repayments of Loans			45,800.891	44,992.452	46,996.502
A13 Repairs and Maintenance					
Total			45,800.891	44,992.452	46,996.502

Revised Estimate 2025-26 : The downward revision in R.E 2025-26 is based on the estimates provided by the Federal Government.

Budget Estimate 2025-26 : The increase in B.E 2026-27 is also proposed according to estimates provided by the Federal Government.

GRANTS/LOANS AND ADVANCES (CURRENT)**PART-I**

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

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

PART-II**(In million of rupees)**

Capital Expenditure FUNCTIONAL-cum OBJECT Classification		Accounts <u>2024-25</u>	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
0142	TRANSFERS (OTHERS)				
014102	To District Governments				
014202	Transfer to Non-Financial Institutions		26,000.000	30,000.000	26,000.000
042101	Administration / Land Commission				
042107	Cooperation				
062206	Administration				
Total Loans and Advances (Current)		-	26,000.000	30,000.000	26,000.000

Revised Estimate 2025-26: The allocation in R.E 2025-26 is based on loans to financial institutions.

Budget Estimate 2026-27: The increased allocation in B.E 2025-26 is proposed for grants to non financial institutions and loans to financial institutions.

LOANS AND ADVANCES TO GOVERNMENT SERVANTS

PART-I

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

PART-II

The following table indicates the details:-

(In million of rupees)				
Capital Expenditure FUNCTIONAL-cum OBJECT Classification	Accounts <u>2024-25</u>	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
0142	TRANSFERS (OTHERS)			
014203	GOVERNMENT SERVANTS			
A06402	Contribution/transfer to reserve fund (GP Fund Payment)			
A08101	House Building			
A08102	Motor Car			
A08103	Motor Cycle / Scooter			
A08104	Cycle			
A08170	Others (Personal Loan to Govt. Employees 1 to 16 Grade)			
A11301	Others (Benovelent Fund Payment)			
Total Loans and Advances to Government Servants		-	0.000	0.000
			0.000	0.000

No Allocation has been because loans to Government Servants are not are not extended.

GOVERNMENT INVESTMENT(NES)

PART-I

This classification shows the expenditures relating to the:
Government Investment

PART-II

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

PART-III

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

FUNCTIONAL-cum OBJECT Classification		<u>2024-25</u>	Estimate 2025-26	Estimate 2025-26	Estimate 2026-27
0143	INVESTMENTS				
011203	Government Servants				
011204	Administration of Financial Affairs				
011210	Pension				
011250	Others				
014301	Financial Institutions		29,200.000	11,000.000	103,000.000
014302	Non Financial Institutions		182,726.442	50,000.000	105,676.831
014304	Others				
044201	Mining of Mineral Resor. O / T Mine. Fuel				
045203	Road Transport				
076101	Administration				
096102	Sindh Educational Reform Program (SERP)				
108101	Social Welfare Measures				
			211,926.442	61,000.000	208,676.831
	OBJECT CLASSIFICATION (Charged)				
A07	Interest Payment				
A09	Physical Assets				
A11	Investment		211,926.442	61,000.000	208,676.831
A13	Repairs and Maintenance				
	Total		211,926.442	61,000.000	208,676.831

Revised Estimates 2025-26- The increase in R.E reflects the increased investment in VGF and Sindh Infrastructure Development Project.

Budget Estimate 2026-27: The allocation of B.E is also increased mainly mainly because of further investment in VGF and Sindh Infrastructure Development Project

SECTION – V

**DEVELOPMENT CAPITAL &
REVENUE EXPENDITURE**

PROVINCIAL ASSEMBLY
PART-I

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs. 110 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes .

PART-III

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

(Rupees in million)

Development Expenditure FUNCTIONAL Classification	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
S251 EXECUTIVE AND LEGISLATIVE PARLIAMENTARY/LEGISLATIVE AFFAIRS			
PARLIAMENTARY/LEGISLATIVE AFFAIRS			
PROVINCIAL ASSEMBLY SINDH (Capital)	110.000	110.000	110.000
(Revenue)			
Total	110.000	110.000	110.000

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been Same as compared to Budget Estimates 2025-26.

GOVERNOR SECRETARIAT HOUSE**PART-I**

This classification shows the expenditures relating to the:
(2) Governor's Secretariat / House

PART-II

An amount of Rs.31.417 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

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

(Rupees in million)

	Development Expenditure FUNCTIONAL Classification	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
S260	PROVINCIAL EXECUTIVE			
	GOVERNOR SECRETARIAT HOUSE			
	GOVERNOR'S SECRETARIAT/ HOUSE (Capital)	390.000	389.653	31.417
	(Revenue)			
	Total	390.000	389.653	31.417

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been decrease as compared to Budget Estimates 2025-26.

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

This classification shows the expenditures relating to the:

(4) Services General Administration & Coordination Department

PART-II

An amount of Rs.23,535.722 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

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

(Rupees in million)

Development Expenditure FUNCTIONAL Classification	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
S280 HUMAN RESOURCE MANAGEMENT- PLANNING SERVICES			
SERVICES GENERAL ADMINISTRATION & COORDINATION DEPARTMENT			
SERVICES GENERAL ADMINISTRATION & COORDINATION (Capital)	13,043.959	11,449.940	18,108.115
(Revenue)	3,789.041	2,684.946	5,427.657
Total including Sindh Public Service Commission	16,833.000	14,134.886	23,535.772

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been increase as compared to Budget Estimates 2025-26.

FINANCE DEPARTMENT**PART-I**

This classification shows the expenditures relating to the:

(5) Finance Department

PART-II

An amount of Rs. 1,616.500 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

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

(Rupees in million)

Development Expenditure FUNCTIONAL Classification	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
S310			
ADMINISTRATION OF FINANCIAL AFFAIRS			
ACCOUNTING SERVICES			
AUDITING SERVICES			
OTHERS			
FINANCE DEPARTMENT			
FINANCE DEPARTMENT DEPARTMENT (Capital)	180.619	104.430	1,500.005
(Revenue)	1,552.381	412.381	116.495
Total	1,733.000	516.811	1,616.500

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been decrease as compared to Budget Estimates 2025-26.

INVESTMENT**PART-I**

This classification shows the expenditures relating to the:

(5) Investment

PART-II

An amount of Rs.0 million has been included in the Budget Estimates 2026-27 for New Schemes.

PART-III

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

(Rupees in million)

Development Expenditure FUNCTIONAL Classification	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
S310			
ADMINISTRATION OF FINANCIAL AFFAIRS			
ACCOUNTING SERVICES			
AUDITING SERVICES			
OTHERS			
INVESTMENT			
INVESTMENT DEPARTMENT DEPARTMENT(Capital)	346.010	346.010	0.000
(Revenue)	25.990	0.000	0.000
Total	372.000	346.010	0.000

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been zero as compared to Budget Estimates 2025-26.

PLANNING DEVELOPMENT**PART-I**

This classification shows the expenditures relating to the:

(6) Planning Development Department

PART-II

An amount of Rs 4,681.920 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

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

PLANNING DEVELOPMENT**(Rupees in million)**

Development Expenditure FUNCTIONAL Classification	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
S360			
ADMINISTRATION OF FINANCIAL AFFAIRS			
ACCOUNTING SERVICES			
AUDITING SERVICES			
OTHERS			
 PLANNING DEVELOPMENT			
PLANNING DEVELOPMENT (Capital)	8,398.836	7,057.095	2,029.195
(Revenue)	4,319.164	1,003.938	2,652.725
 Total including Social Protection	12,718.000	8,061.033	4,681.920

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been decrease as compared to Budget Estimates 2025-26.

MISCELLANEOUS**PART-I**

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

PART-II

An amount of Rs. 0 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

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

(Rupees in million)

Development Expenditure		Budget	Revised	Budget
FUNCTIONAL		Estimates	Estimates	Estimates
Classification		2025-26	2025-26	2026-27
S390	ADMINISTRATION			
	OTHERS			
	MISCELLANOUS			
	(Capital)	15,000.000	0.000	0.000
	(Revenue)		0.000	0.000
	Total	15,000.000	0.000	0.000

Revised Estimates 2025-26:- For Fiscal Year 2025-26, the Revised Estimates has been zero as compared to Budget Estimates 2025-26.

Budget Estimates 2026-27:- For Fiscal Year 2026-27 the Budget Estimates has been zero as compared to Budget Estimates 2025-26.

SINDH REVENUE BOARD**PART-I**

This classification shows the expenditures relating to the:

(8) Excise, Taxation & Narcotics Department

PART-II

An amount of Rs. 2.5 million has been included in the Budget Estimates 2026-27 for On-going & New Expenditure.

PART-III

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

(Rupees in million)

Development Expenditure		Budget	Revised	Budget
FUNCTIONAL		Estimates	Estimates	Estimates
Classification		2025-26	2025-26	2026-27
S340	TAX MANAGEMENT (CUSTOMS, INCOME TAX, EXCISE ETC)			
	SINDH REVENUE BOARD			
	SINDH REVENUE BOARD (Capital)	5.000	0.000	2.500
	(Revenue)		0.000	0.000
	Total	5.000	0.000	2.500

Revised Estimates 2025-26:- For Fiscal Year 2025-26, the Revised Estimates has been zeroe as compared to Budget Estimates 2025-26.

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

EXCISE & TAXATION**PART-I**

This classification shows the expenditures relating to the:

(8) Excise & Taxation Department

PART-II

An amount of Rs. 63. million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

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

(Rupees in million)

Development Expenditure FUNCTIONAL Classification	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
S340 TAX MANAGEMENT (CUSTOMS, INCOME TAX, EXCISE ETC)			
EXCISE & TAXATION DEPARTMENT			
EXCISE & TAXATION (Capital)	77.347	74.728	46.250
(Revenue)	48.653	39.628	16.750
Total	126.000	114.356	63.000

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been decrease as compared to Budget Estimates 2025-26.

BOARD OF REVENUE**PART-I**

This classification shows the expenditures relating to the:
(9) Board Of Revenue

PART-II

An amount of Rs.160.500 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

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

		(Rupees in million)		
Development Expenditure FUNCTIONAL Classification		Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
S330	TAX MANAGEMENT (CUSTOMS INCOME TAX, EXCISE ETC)			
	BOARD OF REVENUE			
	BOARD OF REVENUE (Capital)	50.773	0.000	0.001
	(Revenue)	270.227	0.000	160.499
	Total	321.000	0.000	160.500

Revised Estimates 2025-26:- For Fiscal Year 2025-26, the Revised Estimates has been zero as compared to Budget Estimates 2025-26.

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been decrease as compared to Budget Estimates 2025-26.

HOME**PART-I**

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

PART-II

An amount of Rs.6,300.000 million has been included in the Budget Estimates 2026-27 for On-going & Schemes.

PART-III

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

(Rupees in million)

Development Expenditure		Budget	Revised	Budget
FUNCTIONAL		Estimates	Estimates	Estimates
Classification		2025-26	2025-26	2026-27
S300	JAILS AND CONVICT SETTLEMENTS			
	JAILS			
	FIRE PROTECTION			
	HOME DEPARTMENT			
	HOME DEPARTMENT (Capital)	9,390.896	7,094.184	5,932.046
	(Revenue)	3,974.104	190.345	367.954
	Total	13,365.000	7,284.529	6,300.000

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been decrease as compared to Budget Estimates 2025-26.

LAW & PARLIAMENTARY AFFAIRS**PART-I**

This classification shows the expenditures relating to the:

(11) Law & Parliamentary Affairs Department

PART-II

An amount of Rs.2,000. million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

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

LAW & PARLIAMENTARY AFFAIRS DEPARTMENT

(Rupees in million)

Development Expenditure FUNCTIONAL Classification	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
S290			
JAILS AND CONVICT SETTLEMENTS			
JAILS			
FIRE PROTECTION			
 LAW DEPARTMENT			
LAW DEPARTMENT (Capital)	1,653.413	1,398.299	1,999.999
(Revenue)	103.587	90.087	0.001
Total	1,757.000	1,488.386	2,000.000

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been increase as compared to Budget Estimates 2025-26.

PROVINCIAL OMBUDSMAN (MOHTASIB) SINDH**PART-I**

This classification shows the expenditures relating to the:

(12) Provincial Ombudsman (Mohtasib) Sindh

PART-II

An amount of Rs. 29.281 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
PROVINCIAL OMBUDSMAN (MOHTASIB) SINDH

(Rupees in million)

Development Expenditure		Budget	Revised	Budget
FUNCTIONAL		Estimates	Estimates	Estimates
Classification		2025-26	2025-26	2026-27
S320	COURTS/JUSTICE			
	ATTORNEYS/LEGAL SERVICES			
	TRAINING			
	LITIGATION			
	LEGAL ADVICE			
	OTHERS			
	PROVINCIAL OMBUDSMAN (MOHTASIB)			
	SINDH			
	(Capital)	115.000	0.000	29.281
	(Revenue)		0.000	0.000
	Total	115.000	0.000	29.281

Revised Estimates 2025-26:- For Fiscal Year 2025-26, the Revised Estimates has been zero as compared to Budget Estimates 2025-26.

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been decrease as compared to Budget Estimates 2025-26.

AGRICULTURE**PART-I**

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

PART-II

An amount of Rs. 4,972.472 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

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

(Rupees in million)

Development Expenditure FUNCTIONAL Classification	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
S470 ADMINISTRATION / LAND COMMISSION			
ANIMAL HUSBANDRY			
AGRICULTURE DEPARTMENT.			
AGRICULTURE (Capital)	358.803	88.844	1,434.576
(Revenue)	7,472.694	4,903.716	3,537.896
Total	7,831.497	4,992.560	4,972.472

Revised Estimates 2025-26:- For Fiscal Year 2025-26, the Revised Estimates has decrease same as compared to Budget Estimates 2025-26.

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been decrease as compared to Budget Estimates 2025-26.

FOOD**PART-I**

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

PART-II

An amount of Rs.101. million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

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

(Rupees in million)

Development Expenditure FUNCTIONAL Classification	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
S490 ADMINISTRATION SUBSIDY			
FOOD DEPARTMENT.			
FOOD DEPARTMENT.. (Capital)	316.000	79.000	101.000
(Revenue)		0.000	0.000
Total	316.000	79.000	101.000

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been decrease as compared to Budget Estimates 2025-26.

LIVESTOCK & FISHERIES**PART-I**

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

PART-II

An amount of Rs. 1,412.920 million has been included in the Budget Estimates 2026-27 for On-going and New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
LIVESTOCK & FISHERIES DEPARTMENT.

(Rupees in million)

Development Expenditure FUNCTIONAL Classification	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
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S490**LIVESTOCK & FISHERIES DEPARTMENT.****Livestock & Fisheries Department.**

Livestock & Fisheries Department. (Capital)	953.473	675.585	598.341
(Revenue)	1,687.527	1,206.749	814.579
Total	2,641.000	1,882.334	1,412.920

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been decrease as compared to Budget Estimates 2025-26.

IRRIGATION**PART-I**

This classification shows the expenditures relating to the:

(12) Irrigation Department

PART-II

An amount of Rs.39,535.281 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

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

IRRIGATION DEPARTMENT**(Rupees in million)**

Development Expenditure FUNCTIONAL Classification	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
S490 IRRIGATION. RESEARCH AND DESIGN OHTERS			
IRRIGATION DEPARTMENT			
IRRIGATION DEPARTMENT (Capital)	41,375.003	53,983.173	38,388.013
(Revenue)	425.000	233.662	1,147.268
Total	41,800.003	54,216.835	39,535.281

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been decrease as compared to Budget Estimates 2025-26.

ENERGY**PART-I**

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

PART-II

An amount of Rs 15,379.775 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

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

		(Rupees in million)		
Development Expenditure FUNCTIONAL Classification		Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
S490	ADMINISTRATION			
	ENERGY DEPARTMENT.			
	ENERGY DEPARTMENT. (Capital)	8,814.917	17,547.445	10,353.158
	(Revenue)	1,284.083	396.757	5,026.617
	Total	10,099.000	17,944.202	15,379.775

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been increase as compared to Budget Estimates 2025-26.

MINES & MINERALS**PART-I**

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

PART-II

An amount of Rs. 38.592 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
MINES & MINERALS DEPARTMENT.

(Rupees in million)

	Development Expenditure FUNCTIONAL Classification	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
S530	SUPPORT FOR INDUSTRIAL DEVELOPMENT			
	MINES & MINERALS DEPARTMENT.			
	MINES & MINERALS DEPARTMENT (Capital)	4.728	4.728	0.000
	(Revenue)	105.272	0.000	38.592
	Total	110.000	4.728	38.592

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been decrease as compared to Budget Estimates 2025-26.

INDUSTRIES & COMMERCE**PART-I**

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

PART-II

An amount of Rs. 611. million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
INDUSTRIES & COMMERCE DEPARTMENT.

(Rupees in million)

Development Expenditure		Budget	Revised	Budget
FUNCTIONAL		Estimates	Estimates	Estimates
Classification		2025-26	2025-26	2026-27
S440	SUPPORT FOR INDUSTRIAL DEVELOPMENT			
	INDUSTRIES & COMMERCE DEPARTMENT.			
	INDUSTRIES & COMMERCE DEPARTMENT Capital)	1,622.000	1,380.463	605.070
	Revenue	1.000	0.000	5.930
	Total	1,623.000	1,380.463	611.000

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been decrease as compared to Budget Estimates 2025-26.

LABOUR & HUMAN RESOURCES**PART-I**

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

PART-II

An amount of Rs. 19.246 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
LABOUR & HUMAN RESOURCES DEPARTMENT.

(Rupees in million)

Development Expenditure FUNCTIONAL Classification	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
S440 GENERAL LABOR AFFAIRS			
LABOUR & HUMAN RESOURCES DEPARTMENT.			
LABOUR & HUMAN RESOURCES DEPARTMENT. (Capital)	49.817	2.077	1.472
(Revenue)	80.183	77.183	17.774
Total	130.000	79.260	19.246

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been decrease as compared to Budget Estimates 2025-26.

WORKS & SERVICES**PART-I**

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

PART-II

An amount of Rs. 65.103.742 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
WORKS & SERVICES DEPARTMENT.

(Rupees in million)

Development Expenditure FUNCTIONAL Classification	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
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S380 HIGHWAYS, ROADS AND BRIDGES**WORKS & SERVICES DEPARTMENT.**

WORKS & SERVICES DEPARTMENT.(Capital)	82,586.820	92,129.266	65,084.882
(Revenue)		0.000	18.860
Total	82,586.820	92,129.266	65,103.742

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been decrease as compared to Budget Estimates 2025-26.

TRANSPORT**PART-I**

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

PART-II

An amount of Rs 7,944.959 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

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

(Rupees in million)

Development Expenditure		Budget	Revised	Budget
FUNCTIONAL		Estimates	Estimates	Estimates
Classification		2025-26	2025-26	2026-27
S380	ROAD TRANSPORT SYSTEM			
	OTHERS			
TRANSPORT DEPARTMENT.				
TRANSPORT DEPARTMENT.	(Capital)	6,085.608	24,460.657	7,407.647
	(Revenue)	4,164.392	1,333.550	537.312
	Total	10,250.000	25,794.207	7,944.959

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been decrease as compared to Budget Estimates 2025-26.

ENVIRONMENT**PART-I**

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

PART-II

An amount of Rs.541.000 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

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

(Rupees in million)

Development Expenditure		Budget	Revised	Budget
FUNCTIONAL		Estimates	Estimates	Estimates
Classification		2025-26	2025-26	2026-27
S480	ADMINSITRATION			
	OTHERS			
	FORESTY			
	ENVIROMENT DEPARTMENT.			
	ENVIROMENT DEPARTMENT. (Capital)	954.426	704.801	459.206
	(Revenue)	127.574	279.603	81.794
	Total	1,082.000	984.404	541.000

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been decrease as compared to Budget Estimates 2025-26.

FOREST & WILDLIFE**PART-I**

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

PART-II

An amount of Rs. 2,037.670 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
FOREST & WILDLIFE DEPARTMENT.

(Rupees in million)

		Budget	Revised	Budget
		Estimates	Estimates	Estimates
		2025-26	2025-26	2026-27
	Development Expenditure			
	FUNCTIONAL			
	Classification			
S480	ADMINISTRATION			
	OTHERS			
	FORESTY			
	FOREST & WILDLIFE DEPARTMENT.			
	FOREST & WILDLIFE DEPARTMENT (Capital)	225.000	206.250	150.898
	(Revenue)	2,488.000	1,984.290	1,886.772
	Total	2,713.000	2,190.540	2,037.670

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been decrease as compared to Budget Estimates 2025-26.

LOCAL GOVERNMENT**PART-I**

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

PART-II

An amount of Rs.100,582.961 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
LOCAL GOVERNMENT DEPARTMENT.

(Rupees in million)

Development Expenditure FUNCTIONAL Classification	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
S390 TO DISTRICT GOVERNMENTS			
LOCAL GOVERNMENT DEPARTMENT.			
LOCAL GOVERNMENT DEPARTMENT(Capital)	84,583.678	92,152.940	96,811.917
(Revenue)	1,792.002	1,152.650	3,771.044
Total	86,375.680	93,305.590	100,582.961

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been increase as compared to Budget Estimates 2025-26.

HUMAN SETTLEMENT, SD&SH**PART-I**

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

PART-II

An amount of Rs. 109. million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
HUMAN SETTLEMENT, SD&SH.

		(Rupees in million)		
Development Expenditure		Budget	Revised	Budget
FUNCTIONAL		Estimates	Estimates	Estimates
Classification		2025-26	2025-26	2026-27
S390	OTHERS			
	HUMAN SETTLEMENT,SD&SH DEPTT.			
	HUMAN SETTLEMENT DEPTT. (Capital)	108.000	108.000	109.000
	(Revenue)		0.000	0.000
	Total	108.000	108.000	109.000

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been increase as compared to Budget Estimates 2025-26.

RURAL DEVELOPMENT**PART-I**

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

PART-II

An amount of Rs. 4,675.320 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

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

(Rupees in million)

Development Expenditure		Budget	Revised	Budget
FUNCTIONAL		Estimates	Estimates	Estimates
Classification		2025-26	2025-26	2026-27
S380	PUBLIC HEALTH-LOCAL GOVERNMENT (GENERAL HOSPITAL)			
	RURAL DEVELOPMENT DEPARTMENT.			
	RURAL DEVELOPMENT (Capital)	2,210.700	1,139.472	4,577.980
	(Revenue)	248.300	30.000	97.340
	Total	2,459.000	1,169.472	4,675.320

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been increase as compared to Budget Estimates 2025-26.

PUBLIC HEALTH ENGINEERING & RD DEPARTMENT.**PART-I**

This classification shows the expenditures relating to the:
(18)PUBLIC HEALTH ENGINEERING & RD DEPARTMENT.

PART-II

An amount of Rs.36,184.913 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
PUBLIC HEALTH ENGINEERING & RD DEPARTMENT.

(Rupees in million)

	Development Expenditure FUNCTIONAL Classification	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
S380	PUBLIC HEALTH-LOCAL GOVERNMENT (GENERAL HOSPITAL)			
	PUBLIC HEALTH ENGINEERING & RD DEPARTMENT.			
	PUBLIC HEALTH ENGINEERING & RD DEPARTMENT. (Capital)	24,281.024	39,893.506	36,096.257
	(Revenue)	382.976	240.247	88.656
	Total	24,664.000	40,133.753	36,184.913

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been increase as compared to Budget Estimates 2025-26.

HEALTH SERVICES**PART-I**

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

PART-II

An amount of Rs.17,433.422 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

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

(Rupees in million)

Development Expenditure FUNCTIONAL Classification	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
S410 HEALTH SERVICES			
HEALTH SERVICES DEPARTMENT			
HEALTH SERVICES (Capital)	10,419.086	9,456.819	8,211.056
(Revenue)	10,898.914	7,661.011	9,222.366
Total	21,318.000	17,117.830	17,433.422

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been decrease as compared to Budget Estimates 2025-26.

SPORTS AND YOUTH AFFAIRS**PART-I**

This classification shows the expenditures relating to the:
(17) SPORTS AND YOUTH AFFAIRS DEPARTMENT

PART-II

An amount of Rs. 2,329.276 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

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

(Rupees in million)

Development Expenditure FUNCTIONAL Classification	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
S410 STADIUM AND SPORT COMPLEX YOUTH AFFAIRS			
SPORTS AND YOUTH AFFAIRS DEPARTMENT			
SPORTS AND YOUTH AFFAIRS DEPARTMENT (Capital)	3,636.911	3,181.290	2,281.526
(Revenue)	115.089	74.589	47.750
Total	3,752.000	3,255.879	2,329.276

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been decrease as compared to Budget Estimates 2025-26.

INFORMATION & ARCHIVES**PART-I**

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

PART-II

An amount of Rs 104.000 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

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

(Rupees in million)

Development Expenditure FUNCTIONAL Classification	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
S370 ADMINISTRATION			
INFORMATION & ARCHIVES DEPARTMENT			
INFORMATION & ARCHIVES DEPARTMENT(Capital)	191.780	123.505	85.780
(Revenue)	16.220	0.000	18.220
Total	208.000	123.505	104.000

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been decrease as compared to Budget Estimates 2025-26.

MINORITIES AFFAIRS**PART-I**

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

PART-II

An amount of Rs.1,071.845 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

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

(Rupees in million)

Development Expenditure FUNCTIONAL Classification	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
S350 MINORITY AFFAIRS			
MINORITIES AFFAIRS DEPARTMENT			
MINORITIES AFFAIRS DEPARTMENT (Capital)	1,440.000	1,352.259	1,071.845
(Revenue)		0.000	0.000
Total	1,440.000	1,352.259	1,071.845

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been decrease as compared to Budget Estimates 2025-26.

CULTURE**PART-I**

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

PART-II

An amount of Rs. 2,778. million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

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

(Rupees in million)

Development Expenditure FUNCTIONAL Classification	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
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S410 PROMOTION OF CULTURAL ACTIVITIES**CULTURE, TOURISM & ANTIQUITIES DEPARTMENT**

CULTURE DEPARTMENT	(Capital)	2,457.004	1,859.553	2,620.252
	(Revenue)	123.996	123.996	157.748
Total		2,581.000	1,983.549	2,778.000

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been increase as compared to Budget Estimates 2025-26.

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

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

PART-II

An amount of Rs. 400. million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
INFORMATION, SCIENCE & TECHNOLOGY DEPARTMENT

(Rupees in million)

Development Expenditure FUNCTIONAL Classification	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
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S490**INFORMATION TECHNOLOGY
PROMOTION****INFORMATION, SCIENCE & TECHNOLOGY DEPARTMENT**

INFORMATION, SCIENCE & TECHNOLOGY DEPARTMENT	(Capital)	0.000	0.000
	(Revenue)	801.000	400.000
Total		801.000	400.000

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been decrease as compared to Budget Estimates 2025-26.

SCHOOL EDUCATION**PART-I**

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

PART-II

An amount of Rs.17,121.766 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

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

(Rupees in million)

Development Expenditure FUNCTIONAL Classification	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
S400 OTHERS			
EDUCATION DEPARTMENT (SCHOOL)			
EDUCATION DEPARTMENT (Capital)	20,928.811	18,687.704	15,043.864
(Revenue)	3,060.189	974.710	2,077.902
Total	23,989.000	19,662.414	17,121.766

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been decrease as compared to Budget Estimates 2025-26.

COLLEGES**PART-I**

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

PART-II

An amount of Rs.3,499.998 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

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

(Rupees in million)

Development Expenditure FUNCTIONAL Classification	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
S400 OTHERS			
EDUCATION DEPARTMENT (COLLEGES)			
EDUCATION DEPARTMENT (Capital)	6,389.306	4,555.349	3,091.643
(Revenue)	716.694	408.671	408.355
Total	7,106.000	4,964.020	3,499.998

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been decrease as compared to Budget Estimates 2025-26.

TECHNICAL EDUCATION**PART-I**

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

PART-II

An amount of Rs.910.000 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

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

(Rupees in million)

Development Expenditure FUNCTIONAL Classification	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
S400 OTHERS			
TECHNICAL EDUCATION			
TECHNICAL EDUCATION DEPARTMENT (Capital)	1,535.515	1,161.362	739.878
(Revenue)	84.485	0.000	170.122
Total	1,620.000	1,161.362	910.000

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been decrease as compared to Budget Estimates 2025-26.

UNIVERSITIES AND BOARD**PART-I**

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

PART-II

An amount of Rs.4,000.000 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

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

(Rupees in million)

Development Expenditure FUNCTIONAL Classification		Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
S400	GENERAL UNIVERSITIES/ COLLEGES/ INSTITUTES			
	UNIVERSITIES AND BOARD			
	UNIVERSITIES AND BOARD (Capital)	5,400.401	3,228.465	3,118.056
	(Revenue)	1,846.599	940.032	881.944
	Total	7,247.000	4,168.497	4,000.000

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been decrease as compared to Budget Estimates 2025-26.

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

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

PART-II

An amount of Rs. 3,5000.000 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

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

(Rupees in million)

Development Expenditure FUNCTIONAL Classification		Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
S400	SECRETARIAT / POLICY / CURRICULUM			
	OTHERS			
	SPECIAL EDUCATION			
	SPECIAL EDUCATION (Capital)	3,719.985	2,630.262	2,932.540
	(Revenue)	692.015	440.473	567.460
	Total	4,412.000	3,070.735	3,500.000

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been decrease as compared to Budget Estimates 2025-26.

POPULATION WELFARE**PART-I**

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

PART-II

An amount of Rs.106.432 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

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

(Rupees in million)

Development Expenditure FUNCTIONAL Classification	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
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S430 POPULATION WELFARE MEASURES**POPULATION WELFARE DEPARTMENT**

POPULATION WELFARE DEPARTMENT (Capital)	82.372		72.432
(Revenue)	235.628	66.207	34.000
Total	318.000	66.207	106.432

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been decrease as compared to Budget Estimates 2025-26.

WOMEN DEVELOPMENT**PART-I**

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

PART-II

An amount of Rs.162.000 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

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

		(Rupees in million)		
Development Expenditure	FUNCTIONAL	Budget	Revised	Budget
Classification		Estimates	Estimates	Estimates
		2025-26	2025-26	2026-27
S450	SHELTER FOR THE HOMELESS (DARUL-AMAN)			
	WOMEN DEVELOPMENT DEPARTMENT			
	WOMEN DEVELOPMENT DEPARTMENT (Capital)	41.195		40.467
	(Revenue)	228.805	139.754	121.533
	Total	270.000	139.754	162.000

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been decrease as compared to Budget Estimates 2025-26.

REHABILITATION**PART-I**

This classification shows the expenditures relating to the:

PART-II

An amount of Rs.318.500 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

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

(Rupees in million)

Development Expenditure FUNCTIONAL Classification	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
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**S330 RELIEF MEASURES
ADMINISTRATION**

REHABILITATION DEPARTMENT

REHABILITATION DEPARTMENT (Capital)	396.000	198.000	300.000
(Revenue)	241.000	614.540	18.500
Total	637.000	812.540	318.500

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been decrease as compared to Budget Estimates 2025-26.

SOCIAL WELFARE**PART-I**

This classification shows the expenditures relating to the:

PART-II

An amount of Rs.2,400.000 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

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

(Rupees in million)

Development Expenditure FUNCTIONAL Classification	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
S410 SOCIAL WELFARE MEASURES AND GRANTS			
SOCIAL WELFARE DEPARTMENT			
SOCIAL WELFARE DEPARTMENT (Capital)	569.169	243.235	347.385
(Revenue)	346.831	52.661	2,052.615
Total	916.000	295.896	2,400.000

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been increase as compared to Budget Estimates 2025-26.

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

This classification shows the expenditures relating to the:

PART-II

An amount of Rs.313.500 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
AUQAF, RELIGIOUS AFFAIRS & ZAKAT DEPARTMENT

(Rupees in million)

Development Expenditure FUNCTIONAL Classification	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
S350 AUQAF, RELIGIOUS AFFAIRS ZAKAT & USHR DEPARTMENT			
AUQAF, RELIGIOUS AFFAIRS ZAKAT & USHR DEPARTMENT			
AUQAF, RELIGIOUS AFFAIRS ZAKAT & USHR DEPARTMENT (Capital)	627.000	447.567	313.500
(Revenue)		0.000	0.000
Total	627.000	447.567	313.500

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been decrease as compared to Budget Estimates 2025-26.

FEDERAL GRANTS**PART-I**

This classification shows the expenditures relating to the:

PART-II

An amount of Rs. 63,330.000 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

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

MISCELLANEOUS**(Rupees in million)**

Development Expenditure		Budget	Revised	Budget
FUNCTIONAL		Estimates	Estimates	Estimates
Classification		2025-26	2025-26	2026-27
S310	MISCELLANEOUS			
	MISCELLANEOUS			
	(Capital)	76,528.058	64,000.000	63,330.000
	(Revenue)		0.000	
	Total	76,528.058	64,000.000	63,330.000

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been decrease as compared to Budget Estimates 2025-26.

DISTRICT ADP**PART-I**

This classification shows the expenditures relating to the:

PART-II

An amount of Rs. 15,000.000 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

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

MISCELLANEOUS**(Rupees in million)**

Development Expenditure		Budget	Revised	Budget
FUNCTIONAL		Estimates	Estimates	Estimates
Classification		2025-26	2025-26	2026-27
S310	MISCELLANEOUS			
	MISCELLANEOUS (Capital)	55,000.000	37,236.640	15,000.000
	(Revenue)		2,763.360	0.000
	Total	55,000.000	40,000.000	15,000.000

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been decrease as compared to Budget Estimates 2025-26.

HUMAN RIGHTS**PART-I**

This classification shows the expenditures relating to the:

PART-II

An amount of Rs. 74. million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

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

MISCELLANEOUS**(Rupees in million)**

Development Expenditure		Budget	Revised	Budget
FUNCTIONAL		Estimates	Estimates	Estimates
Classification		2025-26	2025-26	2026-27
S310	MISCELLANEOUS			
	HUMAN RIGHTS			
	(Capital)	45.000	0.000	0.000
	(Revenue)	79.000	16.386	74.000
	Total	124.000	16.386	74.000

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been decrease as compared to Budget Estimates 2025-26.

REHAB: & RECOSTT. OF FLOOD DAMAGED INFRASTRUCTURE**PART-I**

This classification shows the expenditures relating to the:

PART-II

An amount of Rs.0. million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

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

MISCELLANEOUS**(Rupees in million)**

Development Expenditure FUNCTIONAL Classification	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
S310 MISCELLANEOUS			
REHB: RECONST.FLOOD DAMAGED INFRA (Revenue)	12,000.000	0.000 0.000	0.000 0.000
Total	12,000.000	0.000	0.000

Revised Estimates 2025-26:- For Fiscal Year 2025-26, the Revised Estimates has been zero as compared to Budget Estimates 2025-26.

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been zero as compared to Budget Estimates 2025-26.

SPL.INIT.FOR BACKWARD DISTRICTS**PART-I**

This classification shows the expenditures relating to the:

PART-II

An amount of Rs.250.000 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

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

MISCELLANEOUS**(Rupees in million)**

Development Expenditure FUNCTIONAL Classification	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
S310 MISCELLANEOUS			
SPL.INIT.FOR BACKWARD DISTRICTS	500.000	0.000	250.000
(Revenue)		0.000	0.000
Total	500.000	0.000	250.000

Revised Estimates 2025-26:- For Fiscal Year 2025-26, the Revised Estimates has been zero as compared to Budget Estimates 2025-26.

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been decrease as compared to Budget Estimates 2025-26.

SPL.INITIATIVES FOR RENEWABLE ENERGY & WATER**PART-I**

This classification shows the expenditures relating to the:

PART-II

An amount of Rs.0 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

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

MISCELLANEOUS**(Rupees in million)**

Development Expenditure FUNCTIONAL Classification	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
S310 MISCELLANEOUS			
SPL.INIT. FOR RENEWABLE ENERGY & WATER		0.000	0.000
(Revenue)	25,000.000	11,742.470	0.000
Total	25,000.000	11,742.470	0.000

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been zero as compared to Budget Estimates 2025-26.

ALLOCATION FOR COST IMPACT**PART-I**

This classification shows the expenditures relating to the:

PART-II

An amount of Rs.0. million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

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

MISCELLANEOUS**(Rupees in million)**

Development Expenditure FUNCTIONAL Classification	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
S310 MISCELLANEOUS			
ALLOCATION FOR COST IMPACT	15,000.000	0.000	0.000
(Revenue)		0.000	0.000
Total	15,000.000	0.000	0.000

Revised Estimates 2025-26:- For Fiscal Year 2025-26, the Revised Estimates has been zero as compared to Budget Estimates 2025-26.

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been zero as compared to Budget Estimates 2025-26.

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

This classification shows the expenditures relating to the:

PART-II

An amount of Rs.2,946.520. million has been included in the Budget Estimates 2026-27 for On-going & New

PART-III

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

MISCELLANEOUS**(Rupees in million)**

	Development Expenditure FUNCTIONAL Classification	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
S310	MISCELLANEOUS			
	ALL: FOR SUSTAINBLE DEV: GOAL (SDGs) (Revenue)	45,000.000	514.532 0.000	2,946.520 0.000
	Total	45,000.000	514.532	2,946.520

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

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been decrease as compared to Budget Estimates 2025-26.

ALLOCATION FOR DIV: HQ CITIES**PART-I**

This classification shows the expenditures relating to the:

PART-II

An amount of Rs.1,500.000 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

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

MISCELLANEOUS**(Rupees in million)**

	Development Expenditure FUNCTIONAL Classification	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
S310	MISCELLANEOUS			
	ALL: FOR DIV: HQ CITIES	7,500.000	0.000	1,500.000
	(Revenue)		0.000	0.000
	Total	7,500.000	0.000	1,500.000

Revised Estimates 2025-26:- For Fiscal Year 2025-26, the Revised Estimates has been zero as compared to Budget Estimates 2025-26.

Budget Estimates 2026-27:- For Fiscal Year 2026-27, the Budget Estimates has been decrease as compared to Budget Estimates 2025-26.

ALLOCATION FOR ON-GOING FAST TRACK PROJECTS**PART-I**

This classification shows the expenditures relating to the:

PART-II

An amount of Rs.5,000.00 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

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

MISCELLANEOUS**(Rupees in million)**

	Development Expenditure FUNCTIONAL Classification	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
S310	MISCELLANEOUS			
	ALLOCATION FOR ON-GOING FAST TRACK PROJE (Revenue)	0.000	0.000 0.000	5,000.000 0.000
	Total	0.000	0.000	5,000.000

Budget Estimate 2026-27:- New Demand for Fiscal Year 2026-27.

ALLOCATION FOR SOCIO-ENONOMIC UPLIFT OF KACHA AREAS**PART-I**

This classification shows the expenditures relating to the:

PART-II

An amount of Rs.1,000.000 million has been included in the Budget Estimates 2026-27 for On-going & New Schemes.

PART-III

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

MISCELLANEOUS**(Rupees in million)**

Development Expenditure FUNCTIONAL Classification	Budget Estimates 2025-26	Revised Estimates 2025-26	Budget Estimates 2026-27
S310 MISCELLANEOUS			
ALLOCATION FOR SOCIO-ENONOMIC UPLIFT OF KACHA AREAS	0.000	0.000	1,000.000
(Revenue)		0.000	0.000
Total	0.000	0.000	1,000.000

Budget Estimate 2026-27:- New Demand for Fiscal Year 2026-27.



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