

BUDGET 2023-2024



**BUDGET MEMORANDUM
2023 - 24**

**GOVERNMENT OF SINDH
FINANCE DEPARTMENT**

VOL-VII

BUDGET

2023-24

BUDGET MEMORANDUM



GOVERNMENT OF SINDH

FINANCE DEPARTMENT

EXPLANATORY MEMORANDUM

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SECTION – I

CURRENT REVENUE EXPENDITURE

PROVENCIAL 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. 124.904 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0111 Executive and Legislative Organs			
011101 Parliamentary/Legislative Affairs (Chagrd)	2,141.881	2,802.105	2,396.786
011101 Parliamentary/Legislative Affairs (Voted)	735.711	859.325	760.616
Total	2,877.592	3,661.430	3,157.402
(Charged)	2,141.881	2,802.105	2,396.786
(Voted)	735.711	859.325	760.616
OBJECT CLASSIFICATION(Charged)			
A01 Employees Related Expenses.	1,257.197	1,589.021	1,344.181
A03 Operating Expenses	380.600	372.100	417.980
A05 Grants subsidies and Write off Loans	14.000	15.900	14.500
A06 Transfers	32.500	32.500	34.125
A09 Physical Assets	167.584	167.584	115.500
A13 Repairs and Maintenance	290.000	625.000	470.500
Total	2,141.881	2,802.105	2,396.786
OBJECT CLASSIFICATION (Voted)			
A01 Employees Related Expenses.	359.960	612.174	384.865
A03 Operating Expenses	375.200	246.600	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	735.711	859.325	760.616

Revised Estimate 2022-23:-The increase as compared to the Budget Estimate 2022-23, is due to adoption of funds under Employee Related Expenses on actual basis and as per demand of Provincial Assembly.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is due to provision of funds through SNE, as well as impact of annual increment under Employee Related Expenditure.

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. 16.718 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0111 Executive and Legislative Organs			
011103 Provincial Executive (Charged)	610.603	797.606	732.212
011103 Provincial Executive (Voted)	15.512	19.070	18.741
Total	626.115	816.676	750.953
(Charged)	610.603	797.606	732.212
(Voted)	15.512	19.070	18.741
OBJECT CLASSIFICATION(Charged)			
A01 Employees Related Expenses.	381.470	538.325	429.411
A03 Operating Expenses	68.785	64.808	96.946
A05 Grants subsidies and Write off Loans	33.609	33.609	103.970
A06 Transfers	12.903	43.153	50.000
A09 Physical Assets	98.938	98.938	15.841
A13 Repairs and Maintenance	14.898	18.773	36.044
Total	610.603	797.606	732.212
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	11.109	14.667	14.476
A02 Project Pre-Investment			
A03 Operating Expenses	0.870	0.870	0.933
A05 Grants subsidies and Write off Loans	2.000	2.000	2.000
A06 Transfers			
A09 Physical Assets	1.100	1.100	0.877
A13 Repairs and Maintenance	0.433	0.433	0.455
Total	15.512	19.070	18.741

Revised Estimate 2022-23:-The increase as compared to the Budget Estimate 2022-23, is due to demand of additional funds by Administrative Department on the basis of actual expenditure, under Employee Related Expenditure.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is due to demand of funds by Administrative Department, on the basis of actual expenditure.

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

This classification shows the expenditures relating to the:

- (1) Chief Minister Secretariat / House

PART-II

An amount of Rs. 70.610 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0111 Executive and Legislative Organs			
011103 Provincial Executive	1,019.789	1,253.984	1,128.031
011104 Administrative Inspection			
0611 Housing Development			
061102 Low Cost Housing			
0741 Public Health Services			
074102 Nutrition & Other Hygiene Programmes			
93103 Administration			
Total	1,019.789	1,253.984	1,128.031
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	756.462	945.830	811.441
A03 Operating Expenses	113.920	163.351	128.646
A05 Grants subsidies and Write off Loans	13.327	5.827	23.410
A06 Transfers	60.000	60.000	63.000
A09 Physical Assets	44.932	54.582	68.828
A13 Repairs and Maintenance	31.148	24.394	32.706
Total	1,019.789	1,253.984	1,128.031

Revised Estimate 2022-23:-The increase as compared to the Budget Estimate 2022-23, is due to revision of Basic Pay Scales 2022 and adoption of funds on the basis of actual expenditure under Employee Related Expenditure.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is due to provision of funds through SNE, as well as impact of annual increment under Employee Related Expenses.

SERVICES GENERAL ADMINISTRATION & COORDINATION

PART-I

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs. 166.832 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0111 Executive and Legislative Organs			
011103 Provincial Executive	1,395.896	1,898.808	1,444.661
011104 Administrative Inspection			
011105 District Administration	4,518.431	8,484.542	4,316.030
011109 Provincial Coordination			
011111 Divisional Administration	932.196	1,431.148	912.701
0151 Personal Services			
015101 Establishment Services Gen. Administration	4,524.718	9,142.695	5,661.344
015102 Human Resource Management	487.885	793.097	824.351
0541 R&D Environment			
015402 Centralized Purchase & Procurement	150.000	165.000	215.000
0191 General Public Services not elsewhere defined			
019101 Administrative Training	221.319	235.424	229.757
0311 Law Courts			
031101 Courts / Justice			
0611 Housing Development			
061101 Administration	100.000	115.000	100.000
0821 Culture Services			
082105 Promotion of Culture Activities			
Total	12,330.445	22,265.714	13,703.844
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	6,766.987	7,235.064	7,235.184
A03 Operating Expenses	4,089.189	7,744.082	4,514.413
A05 Grants subsidies and Write off Loans	491.636	6,017.679	908.792
A06 Transfers	43.538	48.738	61.412
A09 Physical Assets	384.028	378.267	403.880
A13 Repairs and Maintenance	555.067	841.884	580.163
Total	12,330.445	22,265.714	13,703.844

Revised Estimate 2022-23:-The increase as compared to Budget Estimate 2022-23 is due to grant of additional funds, during Heavy Rain and flooding in overall Province. The funds released to Divisional / District Administration for Rescue and relief Activities and also for survey the damages during Rain and flood-2022. as well as for pay and allowances and as per actual expenditure.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is due to provision of funds through SNE, as well as impact of annual increment under Employee Related Expenses.

ANTI-CORRUPTION ESTABLISHMENT**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs. 10.909 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0311 Law Courts			
031101 Courts / Justice	126.663	115.621	151.009
0321 Economic Crime Investigation			
032108 Economic Crime Investigation	1,378.710	1,153.616	1,445.642
Total	1,505.373	1,269.236	1,596.651
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	1,361.635	1,131.943	1,455.844
A03 Operating Expenses	104.946	97.234	115.657
A05 Grants subsidies and Write off Loans	2.372	2.372	2.609
A09 Physical Assets	25.341	25.341	10.909
A13 Repairs and Maintenance	11.079	12.346	11.632
Total	1,505.373	1,269.236	1,596.651

Revised Estimate 2022-23:-The decrease as compared to the Budget Estimate 2022-23, is due to adoption of funds as per actual expenditure.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is due to inclusion of SNE and annual increment in pay and allowances.

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. 289.448 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0112 Financial and Fiscal Affairs			
011204 Administration of Financial Affairs (Voted)	5,258.131	3,477.557	6,694.996
011205 Tax Management (Customs, Income Tax, Excise etc) (Voted)			
011206 Accounting Services (Voted)	954.676	809.672	908.328
011207 Auditing Services (Voted)	188.473	162.913	194.085
1071 Administration			
107101 Relief Measures(Voted)			
Total	6,401.280	4,450.142	7,797.409
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	2,957.393	2,685.831	3,497.874
A03 Operating Expenses	3,050.783	1,391.808	3,792.206
A04 Total Employees' Retirement	-	-	50.000
A05 Grants subsidies and Write off Loans	16.654	13.654	17.519
A06 Transfers	1.545	1.545	0.630
A09 Physical Assets	273.069	237.556	330.137
A13 Repairs and Maintenance	101.836	119.748	109.043
Total	6,401.280	4,450.142	7,797.409

Revised Estimate 2022-23:-The decrease as compared to the Budget Estimate 2022-23, is due to adoption of funds for Pay & Allowances on actual basis and surrender of un-released funds.

Budget Estimate 2023-24:-The increases as compared to Budget Estimate 2022-23, is due to provision of funds through SNE, impact of annual increment in Pay and Allowances, Operating Expenses, Repair & Maintenance and lump sum provision kept for Emergent need of the Departments.

SUPERANNUATION & PENSION**PART-I**

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 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0112 Financial & Fiscal Affairs			
011210 Pension-Civil	174,229.764	174,429.764	195,269.768
Total	174,229.764	174,429.764	195,269.768
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.			
A02 Project Pre-investment Analysis			
A03 Operating Expenses			
A04 Employees Retirement Benefits	174,229.764	174,429.764	195,269.768
A05 Grants subsidies and Write off Loans			
A06 Transfers			
A09 Physical Assets			
A13 Repairs and Maintenance			
Total	174,229.764	174,429.764	195,269.768

Revised Estimate 2022-23:-The increase as compared to the Budget Estimate 2022-23, is due to funds adopted for Re-imbursement of Medical charges of Pensioners due to massive influx of the RMC claims of Pensioners.

Budget Estimate 2023-24:-The increases as compared to Budget Estimate 2022-23, is due to the allocation of incremental funds adopted on the basis of actual expenditure, forcasted incsertion of new pensioners, backlog, voluntary retirement and massive influx of the RMC claims of the pensioners.

GRANTS AND SUBVENTIONS**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs. Nil has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0426 Food			
042602 Subsidy			
1071 Administration			
107101 Relief Measures	837.600	837.600	656.600
Total	837.600	837.600	656.600

OBJECT CLASSIFICATION(Voted)

A01 Employees Related Expenses.			
A02 Project Pre-investment Analysis			
A03 Operating Expenses			
A05 Grants subsidies and Write off Loans	537.600	537.600	356.600
A06 Transfers	300.000	300.000	300.000
A09 Physical Assets			
A13 Repairs and Maintenance			
Total	837.600	837.600	656.600

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

Budget Estimate 2023-24:-The decrease as compared to the Budget Estimate 2022-23, is due to shifting of funds from this demand to another demand.

INVESTMENT DEPARTMENT**PART-I**

This classification shows the expenditures relating to the:

- (1) Investment Department

PART-II

An amount of Rs. 6.777 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0472 Other Industries			
047203 Multipurpose Development Projects	4,337.868	4,395.274	4,371.824
Total	4,337.868	4,395.274	4,371.824
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	81.828	70.936	87.490
A03 Operating Expenses	4,239.488	4,287.786	4,246.718
A05 Grants subsidies and Write off Loans	5.000	25.000	25.500
A06 Transfers	1.000	1.000	1.050
A09 Physical Assets	6.468	6.468	6.777
A13 Repairs and Maintenance	4.084	4.084	4.289
Total	4,337.868	4,395.274	4,371.824

Revised Estimate 2022-23:-The increase as compared to the Budget Estimate 2022-23, is due to adoption of funds being the Seed Money of (SEZA) and Endowment fund for (KCFR).

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is due to impact of annual increment in Pay & Allowance and provision of funds for Support for SME Sector in Sindh through (SEDF), Support for Start-up Incubators & Accelerators (SSIA), and Support for Digital Skills Training Program (DSTP).

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. 121.617 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0111 Executive & Lagislative Organs			
011104 Administrative Inspection	370.966	555.818	698.821
0152 Planning Services			
015201 Planning	1,924.186	1,462.761	1,576.467
015220 Others			
0153 Statistics			
015301 Statistics	380.660	319.404	385.772
0171 Research & Development General Public Services			
017120 Others(Statistics Research e.t.c)			
0622 Rural Development			
062205 Poverty Alleviation Program	42.795	33.692	50.475
0741 Public Health Services			
74102 Nutrition & Other Hygiene	124.799	125.369	128.884
Total	2,843.406	2,497.044	2,840.419
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	1,433.873	1,350.554	1,555.130
A02 Project Pre-investment Analysis	8.000	8.000	8.000
A03 Operating Expenses	320.753	490.585	597.993
A05 Grants subsidies and Write off Loans	1,009.634	518.634	511.497
A06 Transfers	5.616	5.616	5.897
A09 Physical Assets	23.919	55.811	83.694
A13 Repair and Maintenance	41.611	67.844	78.208
Total	2,843.406	2,497.044	2,840.419

Revised Estimate 2022-23:-The decrease as compared to the Budget Estimate 2022-23, is due to adoption of Pay and Allowances on actual basis.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is due to taking the impact of annual increment on Salary Component, inclusion of provision of SNE and allocation of provision of funds for Pakistan Tanners Association for shifting of "Combined Effluent Treatment Plant (CETP) to solarized Engery System" and "Endowment Fund for operation of N.I.L.T." Further, budget for P&D (Secretariat) has also been increased as the department is under going reform and restracturing.

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 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0112 Financial & Fiscal Affairs			
011205 Tax Management (Customs, Income Tax, Excise)	1,345.500	1,357.500	1,614.600
Total	1,345.500	1,357.500	1,614.600
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.			
A02 Project Pre-investment Analysis			
A03 Operating Expenses			
A05 Grants subsidies and Write off Loans	1,345.500	1,357.500	1,614.600
A06 Transfers			
A09 Physical Assets			
A13 Repairs and Maintenance			
Total	1,345.500	1,357.500	1,614.600

Revised Estimate 2022-23:- The increase in grant as compared to Budget Estimate 2022-23, is due to the adoption of funds being the financial assistance package to the deceased employee of SRB.

Budget Estimate 2023-24:- The increase in grant as compared to Budget Estimate 2022-23, is due to demands of funds by Administrative Department as per their actual requirement.

EXCISE & TAXATION**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs. 106.537 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0112 Financial & Fiscal Affairs			
011205 Tax Management (Customs, Income Tax, Excise)	5,527.643	5,448.064	6,894.589
0311 Law Courts			
031101 Courts / Justice(Charged)	32.688	20.401	32.465
0321 Police			
032110 Director General Narcotics	166.614	88.756	181.214
Total	5,726.945	5,557.221	7,108.268
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	2,410.475	1,975.358	2,577.252
A03 Operating Expenses	3,101.714	3,167.007	3,997.808
A05 Grants subsidies and Write off Loans	31.307	31.307	34.438
A09 Physical Assets	13.696	13.696	106.537
A13 Repairs and Maintenance	169.753	369.853	392.233
Total	5,726.945	5,557.221	7,108.268

Revised Estimate 2022-23:-The decreases as compared to the Budget Estimate 2022-23, is due to adoption of funds for Pay and Allowances on actual basis.

Budget Estimate 2023-24:-The increase as compared to Budget Estimate 2022-23, is due to annual increment, in Pay and Allowances and adoption of funds for SNE and funds for Security Featured Retro Reflected number Plates and Security Featured Vehicle Registration Smart Cards.

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. 37.239 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0112 Financial & Fiscal Affairs			
011205 Tax Management (Customs, Income Tax, Excise)	4,793.508	4,482.687	3,929.417
011205 Tax Management (Customs, Income Tax, Excise)	1,538.784	1,403.038	1,852.285
Total	6,332.292	5,885.725	5,781.702
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	4,092.284	3,695.587	4,380.423
A03 Operating Expenses	1,194.179	1,133.954	1,284.837
A06 Transfers	15.180	15.180	16.008
A09 Physical Assets	965.785	965.785	32.239
A13 Repairs and Maintenance	64.864	75.219	68.195
Total	6,332.292	5,885.725	5,781.702

Revised Estimate 2022-23:-The decrease as compared to the Budget Estimate 2022-23, is due to adoption of funds as per actual expenditure and surrendered of un-released funds.

Budget Estimate 2023-24:-The decrease as compared to the Budget Estimate 2022-23, is due to deduction of provision 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. 413.063 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0221 Civil Defence			
022101 Civil Defence	148.755	123.021	150.771
0311 Law Courts			
031101 Courts/Justice	181.052	141.263	173.536
0321 Police			
032106 Frontier Watch and Ward	1,503.623	1,416.853	1,556.229
032112 Police Laboratory			208.860
032150 Others	5,737.725	6,033.845	6,163.839
0331 Fire Protection			
033102 Operations	16.096	12.473	15.141
0361 Administration			
036101 Secretariat/Administration	1,774.340	1,665.615	1,859.925
Total	9,361.591	9,393.070	10,128.301
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	6,553.297	6,297.500	7,093.491
A03 Operating Expenses	2,233.347	2,440.991	2,249.953
A05 Grants subsidies and Write off Loans	238.354	268.394	274.777
A06 Transfers	1.918	1.918	2.514
A09 Physical Assets	226.135	247.397	386.416
A13 Repairs and Maintenance	108.540	136.870	121.150
Total	9,361.591	9,393.070	10,128.301

Revised Estimate 2022-23:-The increase as compared to the Budget Estimate 2022-23, is due to demand of funds by the Administrative Department under pay and allowances on actual expenditure.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is due to inclusion of SNE and annual increment under pay and allowances.

SINDH POLICE**PART-I**

This classification shows the expenditures relating to the:

- (1) Provincial Police

PART-II

An amount of Rs. 7,907.588 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0321 Police			
032102 Provincial Police	37,129.616	39,104.668	45,974.198
032103 District Police	68,406.075	66,923.056	74,738.001
032111 Training	2,790.381	3,805.221	3,380.762
032113 Other Civil Armed Forces	1,426.115	1,515.340	1,609.080
032150 Others	210.479	177.042	194.593
Total	109,962.666	111,525.327	125,896.634
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	93,996.788	88,938.321	100,802.829
A03 Operating Expenses	11,034.351	11,305.077	14,189.185
A05 Grants subsidies and Write off Loans	898.180	798.180	958.001
A06 Transfers	749.923	864.157	802.185
A09 Physical Assets	1,950.000	8,026.526	7,675.631
A13 Repairs and Maintenance	1,333.424	1,593.066	1,468.803
Total	109,962.666	111,525.327	125,896.634

Revised Estimate 2022-23:-The increase as compared to the Budget Estimate 2022-23, is due to provision of funds on actual expenditure by the Administrative Department under salary and Operating Expenditure.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, 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. 470.098 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0341 Prison Administration and Operation			
034101 Jails and convict settlement	5,291.728	5,120.619	7,272.929
034120 Others (other places of detention & Cor.)	259.510	231.217	271.724
Total	5,551.238	5,351.836	7,544.653
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	2,831.669	2,419.631	3,027.588
A03 Operating Expenses	2,253.623	2,649.268	3,590.213
A05 Grants subsidies and Write off Loans	377.500	29.323	411.250
A06 Transfers	5.155	5.155	5.763
A09 Physical Assets	67.180	217.357	491.598
A13 Repairs and Maintenance	16.111	31.102	18.241
Total	5,551.238	5,351.836	7,544.653

Revised Estimate 2022-23:-The decrease as compared to the Budget Estimate 2022-23, is due to adoption of funds as per actual expenditure under Employees Related Expenditure.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is due to inclusion of SNE and annual increment under pay and allowances.

LAW & PARLIAMENTARY AFFAIRS**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs. 377.142 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0311 Law Courts			
031101 Courts / Justice(Charged)	4,063.000	4,133.000	4,475.000
031101 Courts / Justice(Voted)	11,153.402	10,161.654	12,053.553
031102 Attorneys / Legal Services(Voted)	1,670.611	1,566.815	1,704.382
031104 Litigation(Voted)	1,906.063	1,981.881	2,163.412
031120 Others(Voted)	421.779	351.004	411.280
0361 Administration			
036101 Secretariat(Voted)	1,164.145	907.646	1,208.373
Total	20,379.000	19,102.000	22,016.000
(Charged)	4,063.000	4,133.000	4,475.000
(Voted)	16,316.000	14,969.000	17,541.000
OBJECT CLASSIFICATION(Charged)			
A01 Employees Related Expenses.	3,525.294	3,643.012	3,769.454
A03 Operating Expenses	392.077	309.711	457.954
A05 Grants subsidies and Write off Loans	50.000	50.000	55.000
A09 Physical Assets	43.637	68.087	135.000
A13 Repairs and Maintenance	51.992	62.190	57.592
Total	4,063.000	4,133.000	4,475.000
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	14,604.112	13,402.115	15,614.587
A03 Operating Expenses	1,124.872	954.206	1,279.390
A05 Grants subsidies and Write off Loans	343.815	358.684	354.023
A09 Physical Assets	180.609	185.159	225.157
A13 Repairs and Maintenance	62.592	68.836	67.843
Total	16,316.000	14,969.000	17,541.000

Revised Estimate 2022-23:-The decrease as compared to the Budget Estimate 2022-23, is due to adoption of funds as per actual expenditure.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is due to inclusion of SNE 2023-24 and annual increment and adoption of Adhoc Relief Allowance 2022, and others necessary funds.

PROVINCIAL OMBUDSMAN**PART-I**

This classification shows the expenditures relating to the:

(1) Provincial Ombudsman

PART-II

An amount of Rs.Nil million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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	Budget	Revised	Budget
FUNCTIONAL-cum-OBJECT	Estimates	Estimates	Estimates
Classification	2022-2023	2022-2023	2023-2024
'0311 Fire Protection			
031101 Courts/Justice (Charged)	500.500	521.000	690.000
Total	500.500	521.000	690.000
OBJECT CLASSIFICATION (Charged)			
A01 Employees Related Expenses.			
A05 Grants subsidies and Write off Loans	500.500	521.000	690.000
Total	500.500	521.000	690.000

Revised Estimate 2022-23:- The increase as compared to Budget Estimate 2022-23, is due to provision of additional funds demanded by Administrative Department.

Budget Estimate 2023-24:-The increase as compared to Budget Estimate 2022-23, is due to additional funds demanded by the Secretariat Provincial Ombudsman Sindh.

OMBUDSMAN FOR WOMEN AGAINST HARASSMENT

PART-I

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs. Nil million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
'0311 Fire Protection			
031101 Courts/Justice (Charged)	134.460	123.000	133.000
Total	134.460	123.000	133.000
OBJECT CLASSIFICATION(Charged)			
A01 Employees Related Expenses.	91.260	79.800	97.985
A03 Operating Expenses	32.289	32.289	34.065
A09 Physical Assets	10.246	10.246	-
A13 Repairs and Maintenance	0.665	0.665	0.950
Total	134.460	123.000	133.000

Revised Estimate 2022-23:-The decrease as compared to the Budget Estimate 2022-23, is due to adoption of funds as per actual expenditure.

Budget Estimate 2023-24:-The decrease as compared to the Budget Estimate 2022-23, is due to provision of funds as per actual need of Administrative Department.

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. 542.479 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0421 Agriculture			
042101 Administration/land commission	4,218.211	8,778.801	4,242.268
042103 Agricultural Research & Extension Serv.	10,203.486	12,449.885	12,104.228
042104 Plants protection and locust control	1,318.812	1,320.460	1,533.116
42113 INFORMATION AND STATISTICS	458.613	520.510	584.772
0741 Public Health Services			
074102 Nutrition and Other Hygienes Programmes	453.625	453.625	455.927
Total	16,652.747	23,523.281	18,920.311
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	10,773.953	9,438.872	11,902.124
A02 Project Pre-investment Analysis	30.240	30.240	30.240
A03 Operating Expenses	1,408.256	1,990.726	2,004.208
A05 Grants subsidies and Write off Loans	3,035.778	157.804	39.356
A06 Transfers	34.305		34.305
A09 Physical Assets	166.059	8,556.059	2,446.089
A13 Repairs and Maintenance	1,204.156	3,349.580	2,463.989
Total	16,652.747	23,523.281	18,920.311

Revised Estimate 2022-23:-The increase as compared to the Budget Estimate 2022-23, is due to provision of funds amounting to Rs. 8.390 billion for procurement of Wheat Seed.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is due to adoption of funds as per policy.

FOOD**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

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

PART-III

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

FOOD

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0414 State Trading			
041401 Food (Secretariat)	1,774.067	1,341.618	1,893.810
0426 Food			
042601 Administration	463.611	442.002	326.746
Total	2,237.678	1,783.620	2,220.556
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	1,819.088	1,370.770	1,944.948
A03 Operating Expenses	47.566	22.000	51.955
A05 Grants subsidies and Write off Loans	364.665	378.360	220.000
A09 Physical Assets	2.880	2.880	
A13 Repairs and Maintenance	3.479	9.610	3.653
Total	2,237.678	1,783.620	2,220.556

Revised Estimate 2022-23:- The decrease as compared to Budget Estimates 2022-23, is due to actual demand of funds under Employees Related Expenses and Operating Expenses, and surrender of funds under head of electricity.

Budget Estimate 2023-24:-The decrease as compared to the Budget Estimate 2022-23, is due to adoption of funds for Sindh Food Authority and keeping provision of funds towards executive allowance, and special audit of food department and 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. 165.462 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0421 Agriculture			
042101 Administration/land commission	607.771	1,123.484	602.462
042106 Animal Husbandry	5,493.054	5,680.121	7,502.308
0425 Administration			
042501 Administration	807.117	767.855	814.859
0481 R&D Economic Affairs			
048102 R&D Agriculture, Forestry, Fisheries	172.457	170.004	186.561
074102 Nutrition & Other Hygiene Programme	1,880.601	1,880.601	1,880.601
Total	8,961.000	9,622.065	10,986.791
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	4,241.587	3,653.694	4,535.056
A03 Operating Expenses	3,961.232	5,124.698	3,738.979
A05 Grants subsidies and Write off Loans	15.466	45.466	167.013
A09 Physical Assets	652.812	679.814	2,450.979
A13 Repairs and Maintenance	89.903	118.393	94.764
Total	8,961.000	9,622.065	10,986.791

Revised Estimate 2022-23:-The increase as compared to the Budget Estimate 2022-23, is due to provision of funds amounting to Rs. 1.000 billion for Fodder for Distressed Livestock during monsoon rains/floods.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is due to adoption of funds as per policy.

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

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs.44.028 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0191 General Public Services not elsewhere defined			
019101 Administrative Training	14.649	12.273	14.941
0311 Law Courts			
031101 Courts / Justice	245.512	243.902	268.650
0421 Agriculture			
042101 Administration/land commission	1,529.577	1,474.564	1,736.198
042102 Land Management (Land Record & Colonization	5,625.281	4,003.562	3,197.346
1071 Administration			
107101 Relief Measures	599.627	2,151.157	579.092
Total	8,014.646	7,885.458	5,796.227
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	3,559.032	3,465.681	3,826.031
A03 Operating Expenses	1,229.724	1,205.242	1,287.465
A05 Grants subsidies and Write off Loans	66.745	91.745	73.420
A06 Transfers	502.712	2,077.483	502.848
A09 Physical Assets	2,575.728	960.102	23.273
A13 Repairs and Maintenance	80.705	85.205	83.190
Total	8,014.646	7,885.458	5,796.227

Revised Estimate 2022-23:-The decrease as compared to the Budget Estimate 2022-23, is due to adoption of funds as per actual expenditure and surrendere of un-released funds.

Budget Estimate 2023-24:-The decrease as compared to the Budget Estimate 2022-23, is due to shifting of allocation of budget for Land Acquisition, in other demands.

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. 15.306 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0421 Agriculture			
042101 Administration/land commission	116.876	113.359	133.761
042107 Cooperation	486.754	464.588	519.662
Total	603.630	577.947	653.423
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	555.705	525.454	594.153
A03 Operating Expenses	33.490	33.139	36.781
A05 Grants subsidies and Write off Loans	3.800	3.800	4.180
A09 Physical Assets	7.779	7.779	15.306
A13 Repairs & Maintanance	2.856	7.775	3.003
Total	603.630	577.947	653.423

Revised Estimate 2022-23:-The decrease as compared to the Budget Estimate 2022-23, is due to less expenditure under Salary and Non-Salary Components.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is due to adoption of funds as per demand of Administrative Department.

SUBSIDIES**PART-I**

This classification shows the expenditures relating to the:

(1) Wheat, Food & Other Subsidies

PART-II

An amount Rs. Nil million cash Freight support on export of Sugar 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
SUBSIDIES

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0421 Agriculture			
042101 Administration/Land Commission			
042108 Subsidy			
0426 Food			
042602 Subsidy	26,324.210	55,349.210	70,000.000
0452 Road Transport			
045205 Grants, Loans, Subsidies for Construction			
Total	26,324.210	55,349.210	70,000.000
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.			
A02 Project Pre-investment Analysis			
A03 Operating Expenses			
A05 Grants subsidies and Write off Loans	26,324.210	55,349.210	70,000.000
A06 Transfers			
A09 Physical Assets			
A13 Repairs & Maintanance			
Total	26,324.210	55,349.210	70,000.000

Revised Estimate 2022-23:- An increase of Rs.29,025.000 million has been recorded under subsidy for Rs.16.500 for Ramzan Wheat Floor and 12.525 for Passco activities, while other heads remaine same in RE-2022-23.

Budget Estimate 2023-24:-The incese as compared to Budget Estimate-2022-23, is due to provision of funds against the demand of funds by Administrative Department in respect of wheat subsidy and subsidy for agricultural activities for Rs.7,000.000 for next financial year 2023-24.

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. 12.938 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0422 Irrigation			
042201 Administration	896.058	6,019.078	882.929
042202 Irrigation Dams	263.723	582.936	271.723
042203 Canal Irrigation	13,173.074	20,200.844	13,934.604
042204 Tubewells	3,233.758	4,221.086	3,801.384
042205 Equipment Machinery Workshops	1,106.196	909.245	1,097.436
042206 Irrigation, Research and Design	203.687	201.262	201.122
042250 Others	596.763	125.482	613.909
0423 Land Reclamation			
042301 Administration	150.000	209.000	200.000
042302 Waterlogging and Salinity Control	4,467.995	6,317.874	4,700.135
Total	24,091.254	38,786.808	25,703.243
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	17,184.216	16,324.699	18,373.165
A03 Operating Expenses	913.569	460.838	985.892
A05 Grants subsidies and Write off Loans	304.662	363.662	370.129
A09 Physical Assets	32.807	32.807	10.845
A13 Repairs & Maintenance	5,656.000	21,604.801	5,963.212
Total	24,091.254	38,786.808	25,703.243

Revised Estimate 2022-23:-The increase as compared to the Budget Estimate 2022-23, is due to increasing demand of funds for flood fighting.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is due to increase in the budget allocation M&R and desilting keeping in view the increasing cost of petrol and other commodities in order to maintain huge infrastructure of irrigation system in Sindh. Addition of Executive Allowance, and provision of budget for emergency situations etc have been provided in the BE-2023-24.

ENERGY**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs. 13.027 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0431 Coal & Other Solid Mineral Fuels			
043101 Administration	406.435	816.741	432.238
043202 Petroleum and Natural Gas	16.807	21.701	18.350
0434 Other Fuel			
043401 Administration	40.440	24.303	32.429
0437 Administration			
043701 Administration	29,822.095	45,649.685	47,374.261
0438 Others			
043801 Other Energy Promotion programmes	36.898	33.702	30.104
043820 Others	8.375	7.286	7.633
0442 Others			
044202 Inspections	44.575	32.896	35.795
Total	30,375.625	46,586.313	47,930.810
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	653.148	485.555	698.338
A02 Project Pre-investment Analysis		90.000	
A03 Operating Expenses	29,146.951	43,614.168	46,664.999
A05 Grants subsidies and Write off Loans	513.044	2,160.208	539.348
A06 Transfers	1.658	31.658	1.741
A09 Physical Assets	48.567	48.567	12.127
A13 Repairs & Maintenance	12.257	156.157	14.257
Total	30,375.625	46,586.313	47,930.810

Revised Estimate 2022-23:- The increase as compared to the Budget Estimates 2022-23, 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 2023-24:-The increase as compared to Budget Estimate 2022-23, is due to allocation of funds on account of clearance of Electricity dues as per Administrative Department's demand and taking the impact of annual increment on Salary Component and inclusion of provision of SNE.

MINES & MINERALS**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs. 18.954 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0431 Coal & Other Sold Mineral Fuels			
043102 Coal & Other Sold Mineral Fuels	90.088	91.713	106.406
0442 Others			
044202 Inspections	114.826	94.733	114.235
044203 Administration	126.100	132.660	153.111
Total	331.014	319.106	373.752
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	285.333	269.280	305.075
A03 Operating Expenses	27.710	28.905	35.649
A05 Grants subsidies and Write off Loans	9.900	9.900	10.890
A09 Physical Assets	4.570	4.570	17.050
A13 Repairs & Maintanance	3.501	6.451	5.088
Total	331.014	319.106	373.752

Revised Estimate 2022-23:-The decrease as compared to the Budget Estimate 2022-23, is due to adoption of funds in pay and allowances as per actual expenditure.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is due to adoption of funds for SNE and annual increment in Pay and allowances.

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. 76.215 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0154 Other Genral Services			
015403 Centralized Printing and Publication	525.540	487.080	521.755
0441 Manufacturing			
044120 Others	400.000	815.000	460.000
044301 Administration	293.749	290.233	824.693
Total	1,219.289	1,592.313	1,806.448
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	637.997	555.969	682.139
A03 Operating Expenses	142.405	184.332	163.240
A05 Grants subsidies and Write off Loans	425.529	835.312	927.468
A06 Transfers			1.500
A09 Physical Assets	6.026	6.518	23.715
A13 Repairs & Maintanance	7.332	10.182	8.366
Total	1,219.289	1,592.313	1,806.428

Revised Estimate 2022-23:-The increase as compared to the Budget Estimate 2022-23 is due to increase in grant-in-aid to Sindh small Industries Corporation.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is due to Grant-in-Aid amounting to Rs.500.000 million has been allocated Development and Promotion of SME'S Cottege Industries .

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. 39.995 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0311 Law Courts			
031101 Courts/Justice	234.235	255.171	284.277
0413 General Labour Affairs			
041302 Employment Exchange	172.068	175.479	203.658
041303 Manpower and Vocational Training	28.733	16.150	24.483
041304 Regulation of Man-management Relations	355.630	324.049	365.440
041308 Wage Regulation	19.788	16.742	18.788
041309 Labour Welfare Measures	52.232	39.574	48.011
041310 Administration	594.418	106.503	610.091
044120 Others			
Total	1,457.104	933.668	1,554.748
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	836.388	809.577	894.256
A03 Operating Expenses	86.396	84.689	98.146
A05 Grants subsidies and Write off Loans	511.218	11.218	512.340
A06 Transfers	0.363	0.363	0.381
A09 Physical Assets	12.591	12.591	38.710
A13 Repairs & Maintanance	10.148	15.230	10.915
Total	1,457.104	933.668	1,554.748

Revised Estimate 2022-23:- The decrease is due to surrender of Rs. 500.000 Million (LSP) kept under title "Benazir Women Agricultural Workers Programme". Moreover, the same has been adopted in Budget Estimate 2023-24.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is due to annual increment in pay and allowances and allocation of funds through SNE.

WORKES & SERVICES**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs. 26.893 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0451 Administration			
045101 Administration(Voted)	1,392.150	761.372	5,578.935
0452 Road Transport			
045201 Administration(Voted)	132.335	109.770	139.537
045202 Highways, Roads and Bridges(Voted)	8,749.818	10,236.688	9,294.151
0457 Construction (Works)			
045701 Administration(Voted)	160.519	133.479	168.733
045702 Buildings and Structures (Charged)	462.145	462.145	489.531
045702 Buildings and Structures (Voted)	6,916.411	6,614.739	7,800.045
Total	17,813.378	18,318.193	23,470.932
(Charged)	462.145	462.145	489.531
(Voted)	17,351.233	17,856.048	22,981.401
OBJECT CLASSIFICATION (Charged)			
A01 Employees Related Expenses.			
A03 Operating Expenses	50.258	50.258	55.175
A13 Repairs & Maintanance	411.887	411.887	434.356
Total	462.145	462.145	489.531
OBJECT CLASSIFICATION (Voted)			
A01 Employees Related Expenses.	7,327.690	5,991.127	7,834.424
A03 Operating Expenses	427.672	284.722	1,485.068
A05 Grants subsidies and Write off Loans	58.923	58.923	64.160
A09 Physical Assets	365.440	386.685	3,517.700
A13 Repairs & Maintanance	9,171.508	11,134.591	10,080.049
Total	17,351.233	17,856.048	22,981.401

Revised Estimate 2022-23:-The increase as compared to the Budget Estimate 2022-23, is due to adoption of funds out side the budget on account of M&R for Roads and Buildings.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is due to the Annual incremental impact on the salary component and allocation of funds for relocation of utilities and land acquisition charges.

EDUCATION WORKS**PART-I**

This classification shows the expenditures relating to the:

- (1) Maintenance & Repairs of Education Institutions

PART-II

An amount of Rs. 2.672 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0457 Construction (Works)			
045702 Buildings and Structures	6,536.148	5,244.793	6,611.065
0961 Administration			
096101 Secretariat/Policy/Curriculum	33.124	24.160	35.364
Total	6,569.272	5,268.953	6,646.429
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	1,454.164	1,283.456	1,554.775
A03 Operating Expenses	71.012	51.930	79.810
A05 Grants subsidies and Write off Loans		12.300	
A09 Physical Assets	35.362	35.362	2.672
A13 Repairs & Maintenance	5,008.734	3,885.905	5,009.172
Total	6,569.272	5,268.953	6,646.429

Revised Estimate 2022-23:-The decrease as compared to the Budget Estimate 2022-23, is due to adoption of funds as per actual expenditure.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is due to annual incremental impact under Salary and Adhoc Relief Allowance -2022 and Differential Allowance.

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. 25.419 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0451 Administration			
045101 Administration	4,548.616	6,583.818	12,563.828
0452 Road Transport			
045201 Administration	66.943	34.410	70.844
045203 Road Transport	387.371	352.741	762.666
Total	5,002.930	6,970.969	13,397.338
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	222.500	222.701	295.561
A02 Project Pre-investment Analysis	45.000	22.500	45.000
A03 Operating Expenses	91.525	146.353	2,098.221
A05 Grants subsidies and Write off Loans	635.044	502.904	935.636
A09 Physical Assets	4,007.625	6,072.775	10,021.627
A13 Repairs & Maintanance	1.236	3.736	1.293
Total	5,002.930	6,970.969	13,397.338

Revised Estimate 2022-23:-The increase as compared to the Budget Estimate 2022-23, is due to adoption of funds for Sindh Intra District Peoples Bus Project.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is due to allocation of funds amounting to Rs. 10.000 billion for purchase of transport, i.e., 500-Diesel Hyberd Electronic Buses under Sindh Intra District Peoples Bus Services and allocation of funds Rs. 2,000.00 for Operation and Maintanance for the Said Bus Service.

WEIGHT AND MEASURES**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs. 39.122 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0311 Law Courts			
031120 Others	0.313	0.052	0.052
0471 Distributive Trades, Storage, Warehouses			
047101 Weights and Measures	492.506	623.169	598.348
047102 Price Control	51.325	53.894	51.946
Total	544.144	677.115	650.346
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	449.720	476.614	525.855
A03 Operating Expenses	64.035	139.319	71.423
A05 Grants subsidies and Write off Loans	6.700	6.700	7.370
A09 Physical Assets	17.478	17.478	39.122
A13 Repairs & Maintanance	6.211	37.004	6.576
Total	544.144	677.115	650.346

Revised Estimate 2022-23:-The increase as compared to the B.E-2022-23 is due to adoption of funds based on expenditure under pay and allowances.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, 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. 38.330 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0311 Law Courts			
031101 Courts/Justice	233.451	233.816	192.045
0531 Pollution Abatement			
053101 Environment Protection	716.670	656.017	763.125
0551 Administration of Environment Protection			
055101 Administration	128.973	91.948	155.951
Total	1,079.094	981.781	1,111.121
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	749.336	671.054	805.181
A03 Operating Expenses	178.476	134.794	193.493
A05 Grants subsidies and Write off Loans	61.331	80.700	61.464
A09 Physical Assets	80.285	81.785	39.930
A13 Repairs & Maintenance	9.666	13.448	11.053
Total	1,079.094	981.781	1,111.121

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

Budget Estimate 2023-24:-The increase as compared to Budget Estimates 2022-23 is due to annual increment in pay and allowances and inclusion of S.N.E.

FOREST AND WILDLIFE**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs. 112.044 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0424 Forestry			
042401 Preservation of Wildlife and Control of Hunting	582.367	544.125	628.534
042402 Forestry	1,697.008	1,727.824	2,036.347
0551 Administration of Environment Protection			
055101 Administration	166.104	107.558	123.635
Total	2,445.479	2,379.507	2,788.516
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	1,838.550	1,736.962	1,965.756
A03 Operating Expenses	216.444	240.499	251.950
A05 Grants subsidies and Write off Loans	38.610	38.610	42.471
A09 Physical Assets	52.137	52.137	111.169
A13 Repairs & Maintanance	299.738	311.299	417.170
Total	2,445.479	2,379.507	2,788.516

Revised Estimate 2022-23:- The decrease as compared to Budget Estimate 2022-23, is due to less expenditure and surrender of funds.

Budget Estimate 2023-24:-The increase as compared to Budget Estimates 2022-23, is mainly due to provision of funds through SNE and annual increment in employee related expenditure.

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. 3.379 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0111 Executive and Legislative Organs			
011108 Local Authority Administration and Regulation	13,688.393	26,209.825	21,610.591
0181 Administration of General Public Services			
018101 Voter Registration/Elections	34.243	41.076	46.812
0191 General Public Services not elsewhere defined			
019101 Administrative Training	108.563	93.473	98.233
0621 Urban Development			
062102 Planning of Community Services	439.886	274.251	426.047
062130 Others	31.686	18.215	31.511
0741 Public Health Services			
074102 Nutrition and other Hygiene Programmes	51.872	50.984	51.724
Total	14,354.643	26,687.824	22,264.918
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	870.664	576.030	931.846
A03 Operating Expenses	526.028	285.507	1,884.430
A05 Grants subsidies and Write off Loans	12,032.311	24,259.713	18,048.311
A09 Physical Assets	29.732	549.677	502.437
A13 Repairs & Maintanance	895.908	1,016.897	897.894
Total	14,354.643	26,687.824	22,264.918

Revised Estimate 2022-23:-The increase as compared to the Budget Estimate 2022-23, is due to transfer of funds from one demand to other demand adoption of additional fundsof Rs.8.000 billion for SSWMB, Rs.1.50 Billion for rehabilitation of Roads on the routes of Peoples Bus Service, Rs.1.00 Billion for Emergent works due to Heavy Rain fall, Rs. 500.000 (M) for Sindh Peoples Housing for Flood affects , Rs. 450.00 (M) compensation of Land acquired flyover under Tameer-e-Karachi Program and Relocation of utitites Malir Express Way Rs. 22.941 (M) and demand of additional funds by Administrative Department.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is mainly due to enhancement of Grants in respect of S.S.W.M.B.

TRANSFER TO LOCAL BODIES**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs. Nil has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0141 Transfers (Inter-Governmental)			
014103 To TMAs (Tehsil, Town and Unions)	84,000.000	90,000.000	88,000.000
Total	84,000.000	90,000.000	88,000.000
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.			
A02 Project Pre-investment Analysis			
A03 Operating Expenses			
A05 Grants subsidies and Write off Loans	84,000.000	90,000.000	88,000.000
A06 Transfers			
A09 Physical Assets			
A13 Repairs & Maintenance			
Total	84,000.000	90,000.000	88,000.000

Revised Estimate 2022-23:- The increase as compared to Budget Estimate 2022-23, is due to adoption of the one month impact of OZT share amounting to Rs. 6,700.561 of Local Council because of advance payment of Salary/Pension to the employees of Local Council for the month of July, 2023 on the occasion of Eid-ul- Azha , during current financial year 2022-23 as announced by the Government of Sindh.

Budget Estimate 2023-24:- The increase as compared to the Budget Estimate 2022-23, is due to increase of 5% in exiting block allocation, expecting the increase in Salary/Pension of Local Council Employees, during the next Financial Year 2023-24.

HOUSING TOWN PLANNING**PART-I**

This classification shows the expenditures relating to the:

- (1) House Town Planning Affairs

PART-II

An amount of Rs. 15.071 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0611 Housing Development			
061101 Administration	45.237	39.863	62.933
061102 Low Cost Housing			
061103 Other Housing Facilities	2,124.779	580.543	2,144.600
Total	2,170.016	620.406	2,207.533
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	131.035	76.331	155.172
A03 Operating Expenses	2,029.120	533.614	2,041.443
A05 Grants subsidies and Write off Loans	8.000	8.000	8.000
A13 Repairs & Maintanance	1.861	2.461	2.918
Total	2,170.016	620.406	2,207.533

Revised Estimate 2022-23:-The decrease as compared to the Budget Estimate 2022-23, is due to surrender of unreleased funds allocated for establishment of housing units for poor in Sindh.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is due to provision of funds thorough SNE, impact of annual increment in Salary and Allowances and to allocation of funds as per sanctioned strength.

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

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs. 0.859 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0611 Housing Development			
061101 Administration	263.959	262.153	270.757
061103 Other Housing Facilities	21.872	5.948	21.886
Total	285.831	268.101	292.643
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	65.533	46.759	70.067
A03 Operating Expenses	17.166	17.910	19.098
A05 Grants subsidies and Write off Loans	201.000	201.000	201.000
A09 Physical Assets	0.588	0.588	0.859
A13 Repairs & Maintenance	1.544	1.844	1.619
Total	285.831	268.101	292.643

Revised Estimate 2022-23:-The decrease as compared to the Budget Estimate 2022-23, is due to adoption of funds as per actual expenditure under Employee Related Expenses.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is due to allocation of funds as per Sanctioned Strength and as per budget policy.

RURAL DEVELOPMENT**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs. Nil million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0622 Rural			
062201 Rural Planning	652.674	408.356	687.885
062206 Administration	124.336	250.500	128.646
Total	777.010	658.856	816.531
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	564.250	438.362	603.290
A03 Operating Expenses	19.380	22.475	21.284
A05 Grants subsidies and Write off Loans	10.731	10.470	10.731
A09 Physical Assets	1.759	1.759	
A13 Repairs & Maintanance	180.890	185.790	181.226
Total	777.010	658.856	816.531

Revised Estimate 2022-23:-The decrease as compared to the Budget Estimate 2022-23, is due to adoption of funds as per actual expenditure under Employees Related Expenditure.

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

PUBLIC HEALTH ENGINEERING**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs. 0.272 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0521 Waste Water Management			
052102 Works (Rural)	383.800	71.800	486.880
0622 Rural			
062201 Rural Planning	73.528	67.184	76.716
062220 Others	13.821	7.735	15.195
0631 Water Supply			
063101 Administration	216.847	212.967	229.998
063102 Works (Construction) and Operations	7,570.002	7,196.066	7,063.066
Total	8,257.998	7,555.752	7,871.855
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	2,300.159	1,744.846	2,466.953
A03 Operating Expenses	1,182.834	1,172.475	1,318.583
A05 Grants subsidies and Write off Loans	7.500	107.500	7.500
A09 Physical Assets	4.880	4.880	0.272
A13 Repairs and Maintenance	4,762.625	4,526.051	4,078.547
Total	8,257.998	7,555.752	7,871.855

Revised Estimate 2022-23:-The decrease as compared to the Budget Estimate 2022-23, is due to adoption of funds as per actual expenditure under Employees Related Expenditure and repair and maintenance on account of transfer of Urban Water Supply and Drainage schemes devolved to Local Councils in Sindh from Public Health Engineering Department.

Budget Estimate 2023-24:-The main decrease as compared to the Budget Estimate 2022-23, is due to transfer of Urban Water Supply and Drainage schemes devolved to Local Councils in Sindh from Public Health Engineering Department.

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. 1,258.381 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0311 Courts /Justice			
31101 Courts /Justice	32.556	32.455	38.663
0711 Medical Products, Appliances and Equipment			
071101 Medical Products, Appliances and Equipment	34.516	31.805	33.793
071102 Drug Control	196.943	154.747	176.566
0721 General Medical Services			
072101 General Medical Services	166.820	138.776	178.771
0722 Specilized Medical Services			
072201 Specilized Medical Services	4,912.774	4,821.934	5,212.120
0731 General Hospital Services			
073101 General Hospital Services	83,724.648	95,100.909	98,988.722
073102 District Headquarter Hospitals	1,625.922	1,300.938	2,168.301
073103 Tehsil Headquarter Hospitals	12,542.596	11,851.807	13,143.447
073104 Rural Health Centers	8,582.387	7,014.756	8,711.303
073105 Basic Health Units/ Dispensaries/ Clinics etc.	12,743.397	10,765.546	10,717.788
0732 Special Hospital Services			
073201 Special Hospital Services (Mental Hospital)	562.449	562.178	535.071
0733 Medical and Maternity Centre Services			
073301 Mother and Child Health	953.052	878.437	1,071.717
0734 Nursing and Convalecent Home Services			
073401 Nursing and Convalecent Home Services	14,526.867	11,382.211	10,498.524

(Rupees in million)

Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0741 Public Health Services			
074101 Anti-Malaria	1,150.309	1,370.360	976.805
074102 Nutrition and other Hygiene Programmes	2,944.233	2,941.593	2,944.233
074102 Nutrition and other Hygiene Programmes	5.347	5.289	3.621
074103 Anti-Tuberculosis	1,287.913	1,177.150	2,123.032
074104 Chemical Examiner and Laboratories	198.456	171.559	182.372
074105 EPI (Expanded Program of Immunization)	4,059.114	4,411.457	4,945.640
074120 Others (other Health Facilities and Preventive Measures)	1,687.649	1,490.849	1,339.466
0761 Administration			
076101 Administration	44,515.304	46,286.496	50,557.393
Total	196,453.252	201,891.252	214,547.348
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	80,014.056	61,658.983	71,593.490
A03 Operating Expenses	40,904.874	46,842.941	46,422.787
A05 Grants subsidies and Write off Loans	66,332.847	84,047.673	81,900.452
A06 Transfers	2,390.302	3,866.666	3,646.272
A09 Physical Assets	5,215.060	3,382.702	9,133.408
A13 Repairs and Maintenance	1,596.113	2,092.287	1,850.939
Total	196,453.252	201,891.252	214,547.348

Revised Estimates 2022-23: The increase in the figures of Revised Estimates 2022-23 is caused due to the provision of funds, through outside budget, to different grants recipient Institutions as well as other health facilities on regular budget in order to cater their needs for remaining months of current financial year 2022-23, such as National Institute of Cardiovascular Disease (NICVD) / Sindh Institute of Cardiovascular Disease (SICVD), SIUT, SMBBIT, Karachi, Patient Aid Foundation (PAF) and JPMC, Karachi e.t.c.

Budget Estimate 2023-24:- The enhancement in the Budget Estimate 2023-24 is owing to the fact that the Government of Sindh has increased the grant of various major Health Institutions i.e Sindh Institute of Advanced Endoscopy & Gastroentology Karachi, Indus Hospital & its Expansion Program, Sindh Institute of Urology & Transplantation, Karachi Peoples Primary Health Initiative Sindh, SMBBIT Karachi & Trauma Center Larkana SICHN Karachi & Sukkur, Syed Abdullah Shah Institute of Medical Sciences, Sehwan, PAQSJIMS Gambat & Patient Aid Foundation.

Moreover, the increase of B.E is also witnessed due to the incremental increase in the budget of all Health Facilities, as per policy of Finance Department. Besides, the JPMC & NICH Karachi are allowed to hire Senior Doctors, Staff Nurses and skilled Technicians on contract basis with additional budgetary provision due to increase in their bedded capacity. Further, the development schemes were also shifted from Development Budget to Non-Development budget on regular side and their financial implication of Employee Related Expenses (ERE) and operational expenses are also incorporated in the Budget Estimates 2023-24.

In addition to above, the Government of Sindh has also increased the slots of PGs, BDS, HJOs & Student Nurses in different Universities, Institutions and Hospitals of Sindh, along-with the financial implication for inclusion in the B.E 2023-24. Moreover, the Government of Sindh has also enhanced the rates of the stipend of PGs & HJOs which has also resulted in the increase in the Budget Estimates 2023-24.

SPORTS AND YOUTH AFFAIRS**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs. 5.457 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0811 Recreational and Sporting Services			
081102 Youth Affairs	304.127	240.646	321.111
081104 Grants to Sports Organisations	560.000	754.974	560.000
081105 Administration	874.952	878.881	881.531
081120 Others	63.289	56.652	63.466
Total	1,802.368	1,931.153	1,826.108
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	257.852	190.048	262.951
A03 Operating Expenses	80.500	75.978	93.459
A05 Grants subsidies and Write off Loans	1,435.070	1,635.071	1,435.070
A09 Physical Assets	0.899	0.899	5.457
A13 Repairs and Maintenance	28.047	29.157	29.171
Total	1,802.368	1,931.153	1,826.108

Revised Estimate 2022-23:-The increase as compared to the Budget Estimate 2022-23, is due to adoption of additional funds under A05-Grants subsidies and write off.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is due to adoption of funds under Physical Assets, Employee related expenses, Executive Allowance.

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. 23.000 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

PART-III

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

INFORMATION AND ARCHIVES

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0831 Broadcasting and Publishing			
083104 Public Relations	716.346	797.908	781.484
0861 Administration of Information, Recreation and Culutre			
086101 Administration	8,386.654	11,393.092	8,694.516
0951 Subsidiary Services to Education			
095101 Archives Library and Museums			
Total	9,103.000	12,191.000	9,476.000
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	551.498	528.999	590.219
A03 Operating Expenses	8,208.767	11,285.602	8,519.854
A05 Grants subsidies and Write off Loans	255.044	266.544	321.348
A06 Transfers	0.232	0.232	0.244
A09 Physical Assets	65.291	82.691	20.346
A13 Repairs and Maintenance	22.168	26.932	23.989
Total	9,103.000	12,191.000	9,476.000

Revised Estimate 2022-23:-The increase as compared to the Budget Estimate 2022-23, is due to provision of necessary funds under various objects.

Budget Estimate 2023-24:-The main reason for increase as compared to the Budget Estimate 2022-23, is due to adoption of necessary funds under various objects.

MINORITIES AFFAIRS**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs. 49.206 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0841 Reigious Affairs			
084101 Administration	352.478	237.626	391.122
084104 Minority Affairs	1,116.075	1,225.172	1,130.726
Total	1,468.553	1,462.798	1,521.848
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	136.848	125.369	146.316
A03 Operating Expenses	19.794	23.188	27.676
A05 Grants subsidies and Write off Loans	1,051.997	1,051.997	1,052.197
A09 Physical Assets	8.457	8.457	43.176
A13 Repairs and Maintenance	251.457	253.787	252.483
Total	1,468.553	1,462.798	1,521.848

Revised Estimate 2022-23:-The decrease as compared to the Budget Estimate 2022-23, is due to adoption of funds under Pay and Allowances as actual expenditure.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is due to annual increment in basic pay, Adhoc Relief Allowance-2022 and Differential Allowance.

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. 378.915 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0411 General Economic Affairs				
041102 Anthropological, Archaeological and other Sociological Survey		231.597	246.942	1,615.533
0472 Other Industries				
047202 Tourism		51.178	28.656	54.043
0821 Cultural Services				
082104 Administration		1,841.794	1,845.164	1,457.551
082105 Promotion of Cultural Activities		1,203.749	2,338.112	2,576.213
0951 Subsidiary Services to Education				
095101 Archives Library and Museums		1,756.151	2,085.385	1,772.200
Total		5,084.469	6,544.259	7,475.540
OBJECT CLASSIFICATION(Voted)				
A01 Employees Related Expenses.		1,212.500	800.921	1,332.174
A02 Project Pre-investment Analysis		50.000	50.000	60.000
A03 Operating Expenses		878.196	1,729.933	1,528.680
A05 Grants subsidies and Write off Loans		2,086.000	2,276.000	2,068.850
A06 Transfers		70.000	70.000	
A09 Physical Assets		77.606	78.942	343.132
A13 Repairs and Maintenance		710.167	1,538.463	2,142.704
Total		5,084.469	6,544.259	7,475.540

Revised Estimate 2022-23:-The increase as compared to the Budget Estimate 2022-23, is due to adoption of funds as per actual expenditure under Employee Related Expenses and operating expenses as well as Grant-in-Aid to different endities through summaries and Executive Allowance.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is due to annual increment in Pay, Adhoc Relief Allowance-2022 and enhancement in Grants, maintence and repair, Executive Allowance, LSPs.

INFORMATION TECHNOLOGY

PART-I

This classification shows the expenditures relating to the:

- (1) Information, Science & Technology Affairs

PART-II

An amount of Rs. 15.120 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

PART-III

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

(Rupees in million)			
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0862 Information Technology			
086201 Information Technology Promotion	802.888	361.081	1,243.212
Total	802.888	361.081	1,243.212
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	116.198	124.263	146.515
A03 Operating Expenses	668.672	218.400	684.016
A05 Grants subsidies and Write off Loans	5.000	5.000	405.500
A06 Transfers	-	-	2.000
A09 Physical Assets	12.324	12.324	3.780
A13 Repairs and Maintenance	0.694	1.094	1.401
Total	802.888	361.081	1,243.212

Revised Estimate 2022-23:-The decrease as compared to the Budget Estimate 2022-23, is due to adoption of Pay and Allowances on actual basis and surrendering unutilized funds by Administrative Department.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is due to taking impact of SNE and annual increment in salary and adoption of funds for Sindh Digital Technical Board.

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. 344.020 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0741 Public Health Services			
074102 Nutrition & Other Hygiene Programmes			
0911 Pre-Primary and Primary Education Affairs and Services			
091103 Administration	1,913.561	1,841.400	2,572.499
0921 Secondary Education Affairs and Services			
092101 Secondary Education	1,373.610	1,574.087	1,655.208
092102 Administration	3,127.417	2,881.399	2,759.249
092120 Others	604.482	362.967	
0931 Tertiary Education Affairs and Services			
093103 Administration	0.006		
0951 Subsidiary Services to Education			
095101 Archives Library and Museums	53.498	52.972	446.869
0961 Administration			
096101 Secretariat / Policy / Curriculum	22,425.005	19,826.934	49.414
096102 Sindh Education Reform Programme	16,297.412	17,085.404	26,009.576
			19,547.097
Total	45,794.991	43,625.163	53,039.912
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	8,641.202	6,199.509	9,258.268
A03 Operating Expenses	12,858.786	13,365.248	19,162.387
A05 Grants subsidies and Write off Loans	5,623.219	5,066.434	6,014.027
A06 Transfers	13,307.751	13,307.751	15,610.126
A09 Physical Assets	5,152.137	4,573.537	1,801.829
A13 Repairs and Maintenance	211.896	1,112.684	1,193.275
Total	45,794.991	43,625.163	53,039.912

Revised Estimate 2022-23:-The decrease as compared to the Budget Estimate 2022-23, is due to adoption of funds as per actual expenditure.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is due to provision of funds through SNE, annual increment under pay and allowances and allocation for Grants.

PRIMARY EDUCATION**PART-I**

This classification shows the expenditures relating to the:

- (1) Primary Educational Affairs

PART-II

An amount of Rs. 260.129 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0457 Construction (Works)			
045702 Buildings and Structures			
0911 Pre-Primary and Primary Education Affair and Services			
091102 Primary	92,736.271	74,497.082	101,288.148
0961 Administration			
096101 Secretariat / Policy / Curriculum	1,225.174	87.198	1,055.542
Total	93,961.445	74,584.280	102,343.690
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	93,191.333	73,207.508	101,248.288
A03 Operating Expenses	566.857	586.901	642.776
A05 Grants subsidies and Write off Loans	165.000	677.750	400.000
A09 Physical Assets	7.655	7.655	9.659
A13 Repairs and Maintenance	30.600	104.466	42.967
Total	93,961.445	74,584.280	102,343.690

Revised Estimate 2022-23:-The decrease as compared to the Budget Estimate 2022-23, is due to adaption of funds under Employee Related Expenses, as per actual expenditure.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is due to provision of funds through SNE and annual increment in salaries of employees.

ELEMENTARY/MIDDLE EDUCATION**PART-I**

This classification shows the expenditures relating to the:

(1) Middle/Elementary Educational Affairs

PART-II

An amount of Rs. 46.095 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0457 Construction (Works)			
045702 Buildings and Structures			
0921 Secondary Education Affairs & Services			
092101 Secondary Education	18,724.321	17,451.323	22,257.891
0961 Administration			
096101 Secretariat / Policy / Curriculum	215.401	117.318	195.640
Total	18,939.722	17,568.641	22,453.531
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	18,698.099	17,104.683	22,117.391
A03 Operating Expenses	136.496	221.246	160.218
A05 Grants subsidies and Write off Loans	55.000	117.700	100.000
A09 Physical Assets	7.885	7.885	23.550
A13 Repairs and Maintenance	42.242	117.127	52.372
Total	18,939.722	17,568.641	22,453.531

Revised Estimate 2022-23:-The decrease as compared to the Budget Estimate 2022-23, is due to adaption of funds under salary component, on actual basis.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is due adoption of Adhoc Relief Allowance-2020, annual increment in salary and SNE.

SECONDARY EDUCATION**PART-I**

This classification shows the expenditures relating to the:

- (1) Secondary Educational Affairs (Matriculation)

PART-II

An amount of Rs. 22.591 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0457 Construction (Works)			
045702 Buildings and Structures			
0921 Secondary Education Affairs & Services			
092101 Secondary Education	50,700.964	46,012.903	53,604.236
096101 Secretariat / Policy / Curriculum	198.884	39.479	262.551
Total	50,899.848	46,052.382	53,866.787
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	50,277.980	45,105.163	53,089.107
A03 Operating Expenses	521.992	513.273	545.857
A05 Grants subsidies and Write off Loans	88.000	302.000	200.000
A06 Transfers		22.140	
A09 Physical Assets	8.926	8.926	13.312
A13 Repairs and Maintenance	2.950	100.880	18.511
Total	50,899.848	46,052.382	53,866.787

Revised Estimate 2022-23:-The decrease as compared to the Budget Estimate 2022-23, is due to provision of funds as per actual expenditure under Pay and Allowances.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is due to provision of funds through SNE as well as annual increment under Pay and Allowances.

HIGHER SECONDARY**PART-I**

This classification shows the expenditures relating to the:

- (1) Higher Secondary Educational Affairs (Intermediate)

PART-II

An amount of Rs. 946.709 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0457 Construction (Works)			
045702 Buildings and Structures			
0921 Secondary Education			
092101 Secondary Education	20,482.735	17,353.526	28,741.882
0961 Administration			
096101 Secretariat / Policy / Curriculum	54.000	17.546	502.000
Total	20,536.735	17,371.072	29,243.882
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	20,269.163	16,568.800	28,411.186
A03 Operating Expenses	218.935	179.795	321.683
A05 Grants subsidies and Write off Loans	44.975	114.775	60.000
A06 Transfers	-	491.860	432.000
A09 Physical Assets	1.900	1.900	14.115
A13 Repairs and Maintenance	1.762	13.942	4.898
Total	20,536.735	17,371.072	29,243.882

Revised Estimate 2022-23:-The decrease as compared to the Budget Estimate 2022-23, is due to provision of funds under Pay & Allowance as per actual expenditure.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is due to the provision of funds on annual increment under Pay and Allowances.

COLLEGES**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs. 403.333 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0457 Construction (Works)			
045702 Buildings and Structures	560.683	275.077	594.579
0931 Tertiary Education Affairs and Services			
093101 General Universities / Colleges / Institutes	21,723.309	18,337.080	21,889.450
093102 Professional / Technical Universities / Colleges / Institutes			
093103 Administration	4,364.537	4,485.437	5,030.127
093120 Others	120.000	150.000	150.000
Total	26,768.529	23,247.594	27,664.156
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	21,519.304	17,898.972	21,989.769
A03 Operating Expenses	1,151.916	1,032.414	1,136.611
A05 Grants subsidies and Write off Loans	2,963.050	3,309.650	3,680.050
A09 Physical Assets	422.631	428.573	70.489
A13 Repairs and Maintenance	711.628	577.985	787.237
Total	26,768.529	23,247.594	27,664.156

Revised Estimate 2022-23:-The decrease as compared to the Budget Estimate 2022-23, is due to provision of funds under Pay & Allowances provision of funds under object element Grant-in-Aid.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is due to provision of funds through SNE, annual increment under Pay and Allowances, and allocation in Grants.

MEDICAL EDUCATION**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs. 338.767 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

PART-III

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

	(Rupees in million)		
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0931 Tertiary Education Affairs and Services			
093102 Professional / Technical Universities / Colleges / Institutes	9,849.246	10,908.596	12,658.107
093103 Administration	642.356	497.926	578.026
095102 Student's Hostels	27.391	21.852	22.969
Total	10,518.993	11,428.374	13,259.102
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	3,150.468	2,235.114	2,819.567
A03 Operating Expenses	836.930	651.923	885.472
A05 Grants subsidies and Write off Loans	2,871.017	3,662.591	4,180.241
A06 Transfers	3,441.406	4,642.656	5,010.962
A09 Physical Assets	169.344	179.344	310.537
A13 Repairs and Maintenance	49.828	56.746	52.323
Total	10,518.993	11,428.374	13,259.102

Revised Estimate 2022-23:- The enhancement in the Revised Estimates 2022-23 is due to the fact that the Government of Sindh has increased the slots of PGs and HJOs of the Medical Universities and Institutions and accordingly, funds were also released to the concerned quarters. Moreover, the increase in the stipend rates also increased the figures of Revised Estimate 2022-23. Besides, the Dow University of Health Sciences, Karachi was also provided funds for Liver Transplant of patients through Revised Estimates 2022-23.

Budget Estimate 2023-24:-The increase in the figures of Budget Estimates 2023-24 is witnessed owing to the fact that the grant of various Universities was enhanced from next financial year 2023-24. Further, the government of Sindh has also enhanced the slots of PGs & HJOs in different Universities and Medical Institutions. Besides, the rate of stipend of PGs & HJOs is also increased by the Government of Sindh and accordingly, funds have been proposed in the B.E 2023-24.

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 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0413 General Labour Affairs			
041303 Manpower and Vocational Training	759.866	662.055	681.759
0921 Secondary Education Affairs and Services			
092101 Secondary Education	2,059.486	2,012.948	2,285.817
0931 Tertiary Education Affairs and Services			
093102 Professional / Technical Universities / Colleges / Institutes	3,143.412	3,103.726	3,661.301
093103 Administration	170.089	143.898	137.241
093120 Others	19.750	19.727	16.599
1071 Administration			
107104 Administration	102.126	68.099	140.901
107120 Others	96.376	69.499	63.733
Total	6,351.103	6,079.952	6,987.351
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	3,028.696	2,901.690	3,238.247
A03 Operating Expenses	292.161	137.292	328.120
A05 Grants subsidies and Write off Loans	2,991.751	2,991.751	3,380.426
A13 Repairs and Maintenance	38.495	49.219	40.558
Total	6,351.103	6,079.952	6,987.351

Revised Estimate 2022-23:-The decrease as compared to the Budget Estimate 2022-23, is due to surrender of un-utilized funds under object code "A03303-Electricity".

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is due to annual incremented impact under Employee Related Expenditure.

UNIVERSITIES AND BOARDS DEPARTMENT

PART-I

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs. Nil million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0931 Tertiary Education Affairs and Services			
093103 Administration	18,704.226	20,903.321	3,391.011
093120 Others			
Total	18,704.226	20,903.321	3,391.011
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	86.161	59.556	69.050
A03 Operating Expenses	34.890	32.390	33.817
A05 Grants subsidies and Write off Loans	17,374.443	19,600.643	2,086.388
A06 Transfers	1,200.244	1,200.244	1,200.256
A09 Physical Assets	7.939	8.839	
A13 Repairs and Maintenance	0.549	1.649	1.500
Total	18,704.226	20,903.321	3,391.011

Revised Estimate 2022-23:-The increase as compared to the Budget Estimate 2022-23, is due to shifting of grants kept under block allocation grants to universities to another demand.

Budget Estimate 2023-24:- The decrease as compared to the Budget Estimate 2022-23, is due to provision of funds through SNE, impact of annual increment under Pay & Allowances, and enhancement in Grants to universities.

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. 378.775 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0921 Secondary Education			
092102 Administration	135.164	146.522	169.228
0941 Education Services not definable by Level			
094101 School for Handicapped / Retarded Persons	2,568.266	2,234.264	2,555.604
0961 Administration			
096101 Secretariat / Policy / Curriculum	1,410.236	1,078.657	3,360.143
Total	4,113.666	3,459.443	6,084.975
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	2,378.938	2,050.316	2,313.891
A03 Operating Expenses	657.033	522.564	702.563
A05 Grants subsidies and Write off Loans	889.500	791.293	2,098.500
A09 Physical Assets	6.650	6.650	776.498
A13 Repairs and Maintenance	181.545	88.620	193.523
Total	4,113.666	3,459.443	6,084.975

Revised Estimate 2022-23:-The decrease as compared to the Budget Estimate 2022-23, is due to adoption of funds as per demand of Administrative Department and on the basis of actual expenditure.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is due to provision of funds through SNE, annual increment under Employee Related Expenses, and allocation of funds as per demand Administrative Department under Operating Expenses and grants.

POPULATION WELFARE**PART-I**

This classification shows the expenditures relating to the:

- (1) Family Planning & Population Welfare Measures

PART-II

An amount of Rs. 34.645 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0741 Public Health Services			
74102 Nutrition and other Hygiene Programmes	17.781	17.781	18.591
1081 Others			
108103 Population Welfare Measures	5,948.451	5,959.511	6,501.929
Total	5,966.232	5,977.292	6,520.520
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	3,530.853	3,606.839	3,976.164
A03 Operating Expenses	2,203.525	2,149.015	2,306.227
A05 Grants subsidies and Write off Loans	13.310	16.310	14.641
A06 Transfers	115.000	91.075	115.335
A09 Physical Assets	47.932	47.932	49.830
A13 Repairs and Maintenance	55.612	66.121	58.323
Total	5,966.232	5,977.292	6,520.520

Revised Estimate 2022-23:-The increase as compared to the Budget Estimate 2022-23, is due to adoption of funds as per actual expenditure under Adhoc Relief Allowance 2022 and Differential Allowance.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is due to SNE and annual increment in salary.

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. 16.594 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
104101 Shelter for the homeless	101.487	78.281	100.836
1071 Administration			
107104 Administration	149.224	116.445	118.895
107120 Others	393.414	346.786	486.252
Total	644.125	541.512	705.983
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	287.756	210.995	310.848
A03 Operating Expenses	304.480	274.236	370.697
A05 Grants subsidies and Write off Loans	30.382	5.382	5.921
A06 Transfers	0.100	4.400	0.100
A09 Physical Assets	17.257	18.757	14.055
A13 Repairs and Maintenance	4.150	27.742	4.362
Total	644.125	541.512	705.983

Revised Estimate 2022-23:-The decrease as compared to the Budget Estimate 2022-23, is due to adoption of funds on actual basis under Employee Related Expenditure and Operating Expenses.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is due to incremental impact in Pay Allowances and adoption of funds as per demand of Administrative Department.

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. 0.402 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
1071 Administration			
107101 Relief Measures	1,150.000	25,223.927	1,245.000
107104 Administration	709.851	807.184	717.451
Total	1,859.851	26,031.111	1,962.451
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	57.965	51.362	61.976
A03 Operating Expenses	89.845	90.581	94.135
A05 Grants subsidies and Write off Loans	1,151.863	25,225.790	1,247.049
A09 Physical Assets	1.385	3.385	0.402
A13 Repairs and Maintenance	558.793	659.993	558.889
Total	1,859.851	26,031.111	1,962.451

Revised Estimate 2022-23:-The increase as compared to the Budget Estimate 2022-23, is due to adoption of funds as per actual expenditure and provision of additional funds to Provincial Disaster Management Authority for relief activities in rain/flood effected area in Sindh Province.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is due to adoption of annual increment under Employee Related Expenditures, and enhancement of office management expenditure of PDMA Sindh.

SOCIAL WELFARE**PART-I**

This classification shows the expenditures relating to the:

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

PART-II

An amount of Rs. 11.259 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0741 Public Health Services			
74102 Nutrition and other Hygiene Programmes			
0821 Cultural Services			
082103 Community Centres	55.953	55.614	61.499
082104 Administration			
1011 Sickness and Disability			
101101 Sickness and Disability	22.737	14.674	21.426
1041 Family and Children			
104101 Shelter for the Homeless (Darul-Aman)	56.063	53.406	58.858
104102 Shelter for the Homeless (Darul-Aman)			
1071 Administration			
107102 Rehabilitation and Resettlement	6.731	6.042	8.447
107104 Administration	1,488.928	1,420.783	1,815.337
1081 Others			
108101 Social Welfare Measures	1,399.932	1,277.117	1,484.812
Total	3,030.344	2,827.636	3,450.379
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	1,340.801	1,167.070	1,433.569
A03 Operating Expenses	372.419	292.007	404.508
A05 Grants subsidies and Write off Loans	1,253.190	1,293.623	1,574.580
A09 Physical Assets	33.441	33.441	3.344
A13 Repairs and Maintenance	30.493	41.495	34.378
Total	3,030.344	2,827.636	3,450.379

Revised Estimate 2022-23:-The decrease as compared to the Budget Estimate 2022-23, is due to surrender of unreleased funds not demanded by Administrative Department.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is due to allocation of funds as grant-in-aids as per demand of Administrative Department.

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. 6.811 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0841 Religious Affairs			
084101 Administration	42.711	29.887	46.889
084103 Auqaf	600.645	526.790	611.669
1081 Others			
108104 Zakat and Ushr	351.481	388.759	556.103
Total	994.837	945.436	1,214.661
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	608.012	567.723	650.079
A03 Operating Expenses	222.427	231.505	408.309
A05 Grants subsidies and Write off Loans	2.420	29.972	2.662
A06 Transfers	2.431	2.431	2.553
A09 Physical Assets	17.607	17.607	6.811
A13 Repairs and Maintenance	141.940	96.198	144.247
Total	994.837	945.436	1,214.661

Revised Estimate 2022-23:-The decrease as compared to the Budget Estimate 2022-23, is due to provision of funds as per actual expenditure under Employee related Expenses.

Budget Estimate 2023-24:- The increase as compared to the Budget Estimate 2022-23 is due to provision of funds as per Administrative Department's demand of funds, annual increment in pay and provision of SNE.

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 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
042 Agriculture, Food, Irrigation, Forestry & Fishing			
042150 Other Services	418.750	273.000	420.000
Total	418.750	273.000	420.000
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.			
A02 Project Pre-investment Analysis			
A03 Operating Expenses			
A05 Grants subsidies and Write off Loans		-	
A06 Transfers	418.750	273.000	420.000
A09 Physical Assets			
A13 Repairs and Maintenance			
Total	418.750	273.000	420.000

Revised Estimate 2022-23:-The decrease as compared to Budget Estimate 2022-23, is due to actual collection during crushing season 2020-21.

Budget Estimate 2023-24:-The increase in Budget Estimate 2022-23 as per policy for crushing season 2022-23.

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. 40.000 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0191 General Public Services not else where defined			
019120 Others	429.000	416.000	570.000
Total	429.000	416.000	570.000
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	122.225	105.599	132.854
A03 Operating Expenses	150.416	150.042	189.146
A05 Grants subsidies and Write off Loans	121.331	121.331	201.464
A06 Transfers	1.000	4.000	14.550
A09 Physical Assets	31.494	32.194	28.516
A13 Repairs and Maintenance	2.534	2.834	3.470
Total	429.000	416.000	570.000

Revised Estimate 2022-23:-The decrease as compared to the Budget Estimate 2022-23, is due to adoption of funds as per actual expenditure.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is due to adoption of Adhoc Relief Allowance 2022 and other necessary funds.

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

This classification shows the expenditures relating to the:

(1) Provincial Co-Ordination

PART-II

An amount of Rs. Nill million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0111 Executive & Lagislative Organs			
011109 Provincial Co-Ordination(Voted)	97.717	80.167	80.615
Total	97.717	80.167	80.615
OBJECT CLASSIFICATION(Voted))			
A01 Employees Related Expenses.	75.141	57.591	66.898
A03 Operating Expenses	9.734	8.784	10.748
A05 Grants subsidies and Write off Loans	2.143	2.143	2.357
A09 Physical Assets	10.117	10.117	
A13 Repairs and Maintenance	0.582	1.532	0.612
Total	97.717	80.167	80.615

Revised Estimate 2022-23:-The decrease as compared to Budget Estimate 2022-23, is due to adoption of Pay and Allowances on actual basis.

Budget Estimate 2023-24:- The decrease as comapred to Budget Estimate 2022-23, is due to taking the impact of annual increment in salary component and inclusion of Executive Allowance.

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

This classification shows the expenditures relating to the:

(1) Chief Minister's Inspection Enquiries

PART-II

An amount of Rs. 14.500 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0111 Executive & Lagislative Organs			
011104 Adminstrative Inspection	101.468	119.795	124.336
Total	101.468	119.795	124.336
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	88.832	103.995	94.979
A03 Operating Expenses	10.130	11.130	12.165
A05 Grants subsidies and Write off Loans	1.210	1.210	1.331
A09 Physical Assets		1.664	14.500
A13 Repairs and Maintenance	1.296	1.796	1.361
Total	101.468	119.795	124.336

Revised Estimate 2022-23:- The increase as compare to Budget Estimates 2022-23 is due to adotion of funds, as per actual expenditure, under Employees Related Expenses.

Budget Estimate 2023-24:-The increase in B.E 2023-24 as compare to B.E 2022-23 is due to adoption of funds as per demand of Administrative Department, annual increment in pay and allowances and SNE 2023-24.

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 to the State

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

	(Rupees in million)		
Current Revenue Expenditure FUNCTIONAL-cum-OBJECT Classification	Budget Estimates 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0112 Financial and Fiscal Affairs			
011402 Intrest on Foreign Debt (Charged)	7,008.786	14,086.967	19,703.077
011501 Intrest on Domestic Debt (Charged)	18,067.139	30,067.140	25,100.000
011502 Intrest on Domestic Debt (Charged)	4,217.434	4,217.433	3,975.384
Total	29,293.359	48,371.540	48,778.461
OBJECT CLASSIFICATION(Charged)			
A01 Employees Related Expenses.			
A03 Operating Expenses			
A05 Grants subsidies and Write off Loans			
A07 Total Intrest Payment	29,293.359	48,371.540	48,778.461
A10 Principal Repayments of			
A13 Repairs and Maintenance			
Total	29,293.359	48,371.540	48,778.461

Revised Estimate 2022-23:-The increase as compared to the Budget Estimate 2022-23, is on the basis of reconciled estimates with the Federal Govt toward debt repayment.

Budget Estimate 2023-24:-The increase as compared to the Budget Estimate 2022-23, is on the basis of reconciled estimates with the Federal Govt toward debt repayment.

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. 17.127 million has been included in the Budget Estimates 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
1071 Administration			
107104 Administration	95.860	80.465	93.561
1081 Others			
108101 Social Welfare Measures	15,338.612	162.517	2,148.694
Total	15,434.472	242.982	2,242.255
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.	97.380	61.451	112.103
A03 Operating Expenses	67.951	103.390	122.442
A05 Grants subsidies and Write off Loans	15,250.000	50.000	2,000.000
A09 Physical Assets	14.656	23.656	3.000
A13 Repairs and Maintenance	4.485	4.485	4.710
Total	15,434.472	242.982	2,242.255

Revised Estimate 2022-23:-The decrease as compared to the Budget Estimate 2022-23, is mainly due to surrender of un-released funds in Grants.

Budget Estimate 2023-24:- The decrease as compared to Budget Estimates 2022-23 is due less allocation in adoption of funds in grant-in-aid for Sindh Peoples Support programs as per need of the department.

CHIEF MINISTER SECRETARIAT SINDH**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 2023-24 for New Expenditure. The justification of New Expenditure has been fully explained in Volume -VI (Schedule of New Expenditure) 2023-24.

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 2022-2023	Revised Estimates 2022-2023	Budget Estimates 2023-2024
0931 Tertiary Education Affairs and Services			
093103 Administration			23,076.989
Total	-	-	23,076.989
OBJECT CLASSIFICATION(Voted)			
A01 Employees Related Expenses.			
A03 Operating Expenses			
A05 Grants subsidies and Write off Loans			23,076.989
A06 Transfers			
A09 Physical Assets			
A13 Repairs and Maintenance			
Total	-	-	23,076.989

Revised Estimate 2022-23:- New Demand

Budget Estimate 2023-24:-New Demand

SECTION – II

REVENUE RECEIPT

TAXES ON INCOME**PART-I**

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

PART-II

(Rupees in million)				
Revenue Receipts	Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
B- B01	TAX REVENUE			
	Direct Taxes			
B011	Taxes on Income			
B01108	Share of net proceeds assigned to the Provinces	352,654.622	385,738.090	508,589.822
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	73.051	85.779	113.035
B01770	Others			
B011	Total Taxes on Income	-	352,727.673	385,823.869
			385,823.869	508,702.857

Revised Estimate 2022-23 and Budget Estimate 2023-24 : 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 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24	
B02	Indirect Taxes					
B020	Customs Duties					
B02070	Share of net proceeds assigned to Provinces		143,373.933	148,129.554	160,974.695	
B020	Total Customs		-	143,373.933	148,129.554	160,974.695

Revised Estimate 2022-23 and Budget Estimate 2023-24 : These receipts are part of Revenue Assignment received from Federal Government as per NFC Award. The estimates under this head of account are intimated by the Federal Government.

SALES TAX**PART-I**

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

PART-II

(Rupees in million)				
Revenue Receipts	Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
B02 Indirect Taxes				
B023 Sales Tax				
B02303 Share of net proceeds assigned to Provinces		406,140.181	387,036.901	487,742.933
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	-	406,140.181	387,036.901	487,742.933

Revised Estimate 2022-23 and Budget Estimate 2023-24 : 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 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
B02 Indirect Taxes				
B024 Federal Excise				
B02408	Shares of Net Proceeds assigned to Provinces.	56,370.419	61,547.463	97,640.951
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 Province	7,662.620	7,662.620	11,569.880
B024 Total Federal Excise	-	64,033.039	69,210.083	109,210.831

Revised Estimate 2022-23 and Budget Estimate 2023-24 : 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 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
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		10,174.193	10,174.193	8,605.440
C03908 Net Proceeds of Royalty on Natural Gas		36,147.006	36,147.006	33,505.632
B025 Total Federal Excise on Natural Gas	-	46,321.199	46,321.199	42,111.072

Revised Estimate 2022-23 and Budget Estimate 2023-24 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 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
B03	Indirect Taxes				
B030	Other Indirect Taxes				
B03044	Net Proceeds from Surcharges on Gas Assigned to Provinces				
C03	Miscellaneous Receipts				
C039	Development Surcharge and Royalties				
C03904	Net Proceeds from Development Surcharges on Gas		17,167.305	17,167.305	10,742.736
B030	Total Surcharge on Gas		-	17,167.305	10,742.736

Revised Estimate 2022-23 and Budget Estimate 2023-24 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 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
B-01	Direct Taxes				
B011-	Taxes on Income				
B01176	Tax on Agricultural Income in the Sindh		3,000.000	900.000	3,630.000
B01184	Recoveries of Overpayments				
B01186	Taxes on Income not elsewhere classified				
B01189	Deduct Refund/Rebate				
B011	Taxes from Agriculture	-	3,000.000	900.000	3,630.000

Revised Estimate 2022-23: Receipts target has been reduced due to less recoveries.

Budget Estimate 2023-24 : The target has been increased as potential of receipts under agriculture income is high comparing its actual collection.

PROPERTY TAX**PART-I**

The Budget Classification has changed to New Accounting Model (NAM) from Financial

PART-II

(Rupees in million)				
Revenue Receipts	Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
B-01 Direct Taxes				
B-013 Property Tax				
B01301 Ordinary Collection		0.000	16.000	0.000
B01310 Total Property Tax	-	0.000	16.000	0.000

Revised Estimate 2022-23 and Budget Estimate 2023-24 : The target for B.E 2022-23 was not proposed because this tax has been devolved to Local Councils / Districts. Hence, it will no more be part of provincial government's receipt profile. However, R.E 2022-23 has been proposed because actual collection was reflected in the accounts of 2022-23.

ENTERTAINMENT TAX**PART-I**

The Budget Classification has changed to New Accounting Model (NAM) from Financial

PART-II

(Rupees in million)					
Revenue Receipts		Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
B-03	Indirect Taxes				
B-030	Other Indirect Taxes				
B03001	Entertainment Tax		0.000	15.000	122.000

Revised Estimate 2022-23 : R.E. 2022-23 has been proposed according to actual collection.

Budget Estimate 2023-24 : The allocation has been made after a moratorium of one year on collection of 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 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
B-01	Direct Taxes				
B-013	Property Tax				
B01301	Ordinary Collection		25.583		
B01311	Fees of registering documents		816.996	755.546	1,198.266
B01312	Copying registered documents		2.129	14.840	40.640
B01320	Others		55.292	29.614	81.094
B01310	Total Transfer of Property Tax (Registration)	-	900.000	800.000	1,320.000

Revised Estimate 2022-23 : the target has been reduced due to less collection.

Budget Estimate 2023-24 : the target for B.E 2023-24 has been piched up as collection is expected to improve.

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 out side 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) Rents of land leased for a single year or harvest- The rent of cultivation of Government land in all canal colonies and elsewhere is credited to this head;
 - (iii) Rent from shop sites and other sites in colonies, nazul lands and building;
 - (iv) Management of Government Estates;
 - (v) Revenue record room receipts:- This relates mainly to the fee for the inspection and copying of revenue records;
 - (vi) Mutation fee- This represents Government's share of fee charged for the entry of mutations;
 - (vii) Copying and inspection fee of patwaris records- These represent Government's share of fees charged for copying and inspection of patwaris records;
 - (viii) Other items- Under this head number of miscellaneous items are included for which no separate detailed head is prescribed; and
 - (ix) Receipts on account of fee for Revenue Records- This represents the fee charged from land-holders for copying of Revenue Records. etc.

PART-II

(Rupees in million)				
Revenue Receipts	Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
B-01 Direct Taxes				
B-014 LAND REVENUE				
B01401 Ordinary collection		385.143	363.325	469.494
B01402 Development cess		2.209	0.636	2.694
B01403 Malkana		578.135	401.100	704.744
B01411 Recovery on account of Survey & Settlement Charges		1.902	0.548	2.318
B01417 Mutation Fee		30.401	8.755	37.056
B01421 Recovery of Overpayments		1.104	0.318	1.346
B01425 Land Revenue - Others		1.106	0.318	1.348
B014 Total Land Revenue	-	1,000.000	775.000	1,219.000

Revised Estimate 2022-23 : The R.E 2022-23 has been decreased due to less revenue collection.

Budget Estimate 2023-24 : B.E 2023-24 has been increased as better recovery is expected.

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

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

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

PART II

(Rupees in million)				
Revenue Receipts	Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
B01	Direct Taxes			
B016	TAXES ON PROFESSIONS, TRADES AND CALLINGS			
B016	Taxes on Profession Trade and Callings			
B01601	Ordinary Collection	0.000	1,000.000	1,947.000
B01602	Foreign Air Travel			
B01603	Deduction at-source	0.000		
B01604	Health Tax	0.000		
B01605	Education Tax	0.000		
B01670	Other Collection	0.000		
B016	Total Tax on Profession, Trade and Callings	0.000	1,000.000	1,947.000

Revised Estimate 2022-23: R.E 2022-23 has been pitched according to actual collection.

Budget Estimate 2022-22: B.E 2023-24 has been enhanced in view of promising trend of actual collection.

CAPITAL VALUE TAX**PART I**

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

PART II**(Rupees in million)**

Revenue Receipts		Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
B02	Other Indirect Taxes				
B017	Capital Value Tax				
B017	Capital Value Tax on Immoveable Property		100.000	25.000	0.000
B017	Total Capital Value Tax	0.000	100.000	25.000	0.000

Revised Estimate 2022-23: R.E 2022-23 has been revised down as recoveries have declined.

Budget Estimate 2023-24: No target for B.E 2023-24 has been proposed because Capital Value Tax on property has been discontinued w.e.f 2020-21.

SINDH SALES TAX ON SERVICES**PART I**

Pursuant to consensus the 7th NFC Award the Government of Sindh decided to impose, assess and collect sales Tax on Services. The schedule cases all services which are clearly included in the Sindh Sales Tax ordinance 2000 and First Schedule the 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 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
B02	Other Indirect Taxes				
B023	SALES TAX				
B02351	Ordinary Collection		180,000.000	180,000.000	235,000.000
	Sindh Worker Welfare Fund				
B023	Total Provincial Sales Tax on Services	-	180,000.000	180,000.000	235,000.000

Revised Estimate 2022-23 : No Change has been proposed in Revised Estimates because of better collection.

Budget Estimate 2023-24 : The budget target has been increased by competent authority (CM Sindh) because of better recovery and higher potential of 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 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
B02	Other Indirect Taxes				
B026	PROVINCIAL EXCISE				
	SPIRIT AND FERMENTED PRODUCTS				
B02601	Malt Liquors-Duty on Beer Manufactured in Pakistan		2,778.628	1,923.744	2,992.360
B02602	Foreign Liquors-Duty on Spirits Manufactured in Pakistan and Classed as Foreign Spirits.		4,529.499	2,827.922	4,877.893
B02603	License Fee for the Generally Sale of Foreign Liquor whether imported or Manufactured in Pakistan.		1,173.128	812.199	1,263.362
B02611	License Fee for Commercial Spirits		260.155	180.113	280.164
	SPIRIT AND FERMENTED PRODUCTS MEDICATED WINES AND LIQUORS				
B02612	License Fee for Denatured Spirits		201.049	139.191	216.512
B02613	Permit Fee for Denatured Spirits		247.857	171.599	266.919
	OTHERS				
B02620	Medicinal and Toilet Preparations containing Alcohol.		360.295	249.444	388.007
B02621	Duty on spirit used in the Manufacture of Medicine and on Rectified Spirits and Absolute Alcohol used for Medicine Purposes.		241.916	167.484	260.523
B02622	Receipts form Distilleries.		1,063.633	736.389	1,145.444
B02623	Collection of Payments for Services Rendered.		99.386	68.807	107.030
B02625	Fines, Confiscation and Miscellaneous		246.117	170.393	265.047
B02627	Tax on advertisements		0.015	0.010	0.016
B02628	Others		798.322	552.705	859.723
B026	Total Provincial Excise		12,000.000	8,000.000	12,923.000

Revised Estimate 2022-23 : R.E 2022-23 has decreased owing to a decline in actual receipts.

Budget Estimate 2023-24: B.E 2023-24 has been pitched up substantially as improvement in recoveries is expected under this head of account next year.

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 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
B02	INDIRECT TAXES				
B027	STAMP DUTIES				
	NON-JUDICIAL				
B02701	Sale of Stamps		7,305.546	7,727.949	11,559.026
B02702	On bills of exchange cheques and other commercial documents		5,775.206	6,658.498	9,137.683
B02703	Receipts on account of Stamp Duties levied under supplementary Tax Ordinance, 1957		674.392	427.217	1,067.044
B02704	Other Non-Judicial Sales and General Stamps		3,652.767	3,125.966	5,779.496
B02705	Duty recovered under rule 10 and 11 of Pakistan Stamp rules, 1925		342.734	267.116	542.282
B02706	Duty Doc. Voluntry brought fro adjusification		621.449	393.678	983.273
B02707	Duty on other impressing documents		4,870.358	3,585.292	7,706.002
B02708	Fines and Fees		2,699.395	1,910.026	4,271.052
B02709	Counselor Fees		18.247	11.560	28.871
B02710	On Transfer of Property Rights		19.206	12.164	30.388
B02711	On Declaration of Newspapers/ Periodicals /Printing Press		8.149	5.164	12.894
B02713	Duty on Documents unstamped on insufficiently stamped document under Sections 35,40 and 48 of Act, 1899.		813.268	665.192	1,286.774
B02714	Recoveries from Government Department for stamps supplied		167.668	106.215	265.288
B02717	Duty on Bills of Entry		820.282	519.635	1,297.871
B02718	Duty on Letter of Credit		601.259	380.888	951.328
B02730	Others		1,129.801	715.711	1,787.600
B02700	GROSS TOTAL NON-JUDICIAL	0.000	29,519.727	26,512.271	46,706.872
	-Refunds				
		0.000	0.000	0.000	0.000
		0.000	29,519.727	26,512.271	46,706.872

Revised Estimate 2020-21: R.E 2020-21 has been decrerased due to less collection in the above head of account.

Budget Estimate 2022-23: B.E 2022-23 has been increased as E-Stamping has been introduced by Board of Revenue for stamp duties. Therefore, better collection is expected under this head of account.

STAMP DUTIES

(Rupees in million)					
Revenue Receipts		Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
B02	INDIRECT TAXES				
B027	STAMP DUTIES				
	-JUDICIAL-				
B02731	Sale of Stamps		73.589	176.226	440.153
B02732	Court Fees		958.880	657.435	1,517.165
B02733	Record Room receipts				
B02734	Court Fees realized in Stamps		193.163	122.366	305.629
B02735	Fines and Penalties				
B02736	Judicial Recoveries from Government Departments for Stamps supplied		42.344	26.824	66.998
B02770	Other		7.700	4.878	12.183
B03001	Duty recovered by sale of Stamps		204.597		
	TOTAL GROSS- JUDICIAL	0.000	1,480.273	987.729	2,342.128
Deduct	-Refunds-				
Total Deductions					
	-TOTAL NET-JUDICIAL	0.000	1,480.273	987.729	2,342.128
B027	-TOTAL STAMP DUTIES	0.000	31,000.000	27,500.000	49,049.000

Revised Estimate 2022-23: R.E 2022-23 has been decrerased due to less collection in the above head of account.

Budget Estimate 2023-24: B.E 2023-24 has been increased as improvement in collection is expected under E-Stamping which was introduced by Board of Revenue for improvement in collection of Stamp Duties.

MOTOR VEHICLES**PART I**

This head includes receipts from the following sources:

Receipts under the Motor Vehicles Act.

Receipts under the Provincial Motor Vehicles Taxation Act.

Other Receipts.

PART II

(Rupees in million)

Revenue Receipts		Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
B- TAX REVENUE					
B02	INDIRECT TAXES				
B028	MOTOR VEHICLES				
B02800	RECEIPTS UNDER MOTOR VEHICLES ACT				
B02801	Fee for Registrations		6,339.730	6,147.547	6,853.247
B02802	Fee for Miscellaneous Receipts		860.609	912.983	930.318
B02803	Receipt under Provincial Motor Vehicle Taxation Act		5,572.931	5,912.083	6,024.338
B02804	Receipt from Bus and Truck Services				
B02805	Tax on Luxury Vehicles Levied under Finance Act, 1997		1,216.489	1,290.523	1,315.026
B02806	Tax on Vehicles other than under Motor Vehicle Act		10.241	10.864	11.071
B02800	TOTAL RECEIPTS UNDER MOTOR VEHICLES ACT	0.000	14,000.000	14,274.000	15,134.000
OTHER RECEIPTS					
B02811	Other Receipts on Account of Motor Vehicles Fitness Certificate		125.139	114.346	174.056
B02812	Other Receipts on Account of Vehicles Route Permit Fee		174.861	155.654	234.944
B02810	TOTAL OTHER RECEIPTS	0.000	300.000	270.000	409.000
B028	TOTAL MOTOR VEHICLES	0.000	14,300.000	14,544.000	15,543.000

Revised Estimate 2022-23: R.E 2022-23 has been increased as actual collection has improved. R.E for fitness certificate and vehicle Route Permit has been decreased considering low trend of collection.

Budget Estimate 2023-24: B.E 2023-24 has been enhanced in view of the trend of 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 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
B- TAX REVENUE				
B03	INDIRECT TAXES			
B030	OTHER INDIRECT TAXES			
B03031	Fee Payable under Electricity Rules	349.439	100.462	349.437
B03032	Fee Paid under Cinematograph Act and Electricity Rules	0.010	0.003	0.011
B03033	Fee Payable for Grant of Certificate of Competency to Supervisor and License to Electrical Contractors	2.346	0.675	2.347
B03034	Electricity Duty Current Receipt (WAPDA)	3,583.684	1,030.309	3,583.683
B03035	Miscellaneous Receipts Fee	64.521	18.551	64.522
B030	Total Electricity Duty	0.000	4,000.000	1,150.000
				4,000.000

Revised Estimate 2022-23: R.E. 2022-23 has been reduced because recoveries in this head of account have fallen short of the target.

Budget Estimate 2023-24: B.E 2023-24 : because of potential scope of this duty, target of last year has been repeated.

COTTON FEES**PART I**

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

PART II

(Rupees in million)				
Revenue Receipts	Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
B- TAX REVENUE				
B03	INDIRECT TAXES			
B030	OTHER INDIRECT TAXES			
B03050	OTHER S- ALL TYPES			
B030	Other Indirect Taxes			
B03055	Cotton Fees	0.000	20.000	377.000
B03055	Total Cotton Fees	0.000	20.000	377.000

Revised Estimate 2022-23: A moratorium of one year was placed on this head of account by Chief Minister Sindh. However, an amount of Rs. 5 million has been proposed in R.E. 2022-23 as accounts of 2022-23 show some recoveries in this head of account.

Budget Estimate 2023-24: New target has been set for fiscal year 2023-24.

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 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
B- TAX REVENUE				
B03	INDIRECT TAXES			
B030	OTHER INDIRECT TAXES			
B03078	Sindh Development Maintenance of Infrastructure Tax	100,800.000	99,950.000	112,185.000
B030	Total Sindh Dev. Maint. Of Infra-Structure Tax	0.000	100,800.000	99,950.000
				112,185.000

Revised Estimate 2022-23 : increase is proposed in R.E 2022-23 because actual collection under this head of account have improved.

Budget Estimate 2023-24: The target of B.E 2023-24 has been enhanced substantially keeping in view the promising increase in actual collection under this head of account.

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 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
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	400.000	15.000	585.000
B030	Total Other Fees (All Type)	0.000	15.000	585.000

Revised Estimate 2022-23: R.E 2022-23 has been decreased because recoveries under this head of account have dwindled to a greater extent.

Budget Estimate 2023-24: B.E. 2023-24 is pitched up in anticipation of better returns in 2023-24.

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 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
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	509.405	509.410	461.970
C01309	Interest on Cash Loans	35.126	35.130	36.880
C015	Interest on Loans and Advances to Non-Financial Institution			
C016	Interest on Loans and Advances to Government Servants	15.469		11.150
C01601	House Building Advance			
C01602	Motor Car Advance			
C01603	Motor Cycle/Scooter Advance			
C01604	Cycle Advance			
C017	Others			
C013	Total Interest	0.000	544.540	510.000

Revised Estimate 2022-23 : Estimates in R.E 2022-23 are proposed according to amortization schedule of loans extended to Municipal Committees etc.

Budget Estimate 2023-24 : Decrease in B.E 2023-24 is also based on amortization schedule.

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 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
C- NON TAX REVENUE				
C01	Income from Property and Enterprise			
C019	Dividends			
C01901	Dividends from Government Investments (Financial Institutions)	500.000	0.000	173.000
C01902	Dividends from Government Investments (Non-Financial Institutions)			
C01903	Others			
C019	TOTAL DIVIDENDS	0.000	500.000	0.000
				173.000

Revised Estimate 2022-23 : Dividends are not expected this year

Budget Estimate 2023-24 : B.E 2023-24 Target has been set as dividends are expected next year.

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 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
C- NON-TAX REVENUE				
C02	Receipts from Civil Administration and Other Functions			
C021	General Administration Receipts- Organizations of State			
C02101	Organizations of State- Examination Fee Realized by Public Service Commission.	112.215	189.998	229.992
C02102	Organ of State- Examination Fee Realized by Selection Divisional Board for recruitment in Secretariat Departments	63.444	56.164	48.139
C02103	Organizations of State- Recoveries of Overpayments.	40.128	38.902	33.348
C02104	Organ of State- Collection of payments for services rendered.	44.213	44.936	38.521
C021	Total General Administration Receipts- Organizations of State	0.000	260.000	330.000
			330.000	350.000

Revised Estimate 2022-23: R.E 2022-23 has been enhanced according to actual collection.

Budget Estimate 2023-24: The B.E 2023-24 has been increased as the trend of good collection is expected to continue.

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 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
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		53.672	69.322	63.713
C02203	Government Organizations		35.724	44.570	55.469
C02204	Recoveries of Overpayment		3.986	4.824	4.248
C02205	Collection of Payment Service Rendered		24.800	28.873	17.326
C02206	Audit Other		16.818	17.411	24.244
C02243	Others				
C022	Total General Administration Receipts- Fiscal Administration	0.000	135.000	165.000	165.000

Revised Estimate 2022-23 : R.E 2022-23 has been increased in view of expected returns in last two months of the Financial year 2022-23.

Budget Estimate 2023-24: B.E 2023-24 as compared to B.E 2022-23 has been increased for better collection is expected under this head of account.

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 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
C- NON-TAX REVENUE				
C02	Receipts from Civil Administration and Other Functions			
C022	General Administration Receipts- Fiscal Administration			
C02241	Contribution of Pension and Gratuities	551.488	1,750.797	1,925.877
C02242	Receipts under Federal Government (B 1 and B 2) Provident Fund Rules			
C02243	Others	268.512	249.203	274.123
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.			
C02240	Total Receipts in Aid of Superannuation	0.000	820.000	2,000.000

Revised Estimate 2022-23: R.E 2022-23 has been increased substantially because of healthy actual receipts during CFY.

Budget Estimate 2023-24: B.E 2023-24 as compared to B.E 2022-23 has been increased according to significant rise in actual collection.

WEIGHT AND MEASURES

PART-I

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

PART-II

(Rupees in million)				
Revenue Receipts	Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
C- NON-TAX REVENUE				
C02	Receipts from Civil Administration and Other Functions			
C023	General Administration Receipts- Economic Regulation			
C02306	Receipts under the Weights and Measures and Trade Employees Act	610.000	415.000	610.000
C02307	Receipts under the Security and Exchange			
C02501	Others			
C023	Total General Administration Receipts- Receipts Economic Regulation	0.000	610.000	415.000
				610.000

Revised Estimate 2022-23: R.E 2022-23 has been decreased as actual collection is less than expected target.

Budget Estimate 2023-24: B.E 2023-24 has been pitched up as collection is expected to improve under this head of account.

LAW & PARLIAMENTARY AFFAIRS

PART-I

This head consists of the following sub-heads:-

Sale-proceeds of unclaimed and escheated property.

Court fees realized in cash.

General fees, fines and forfeitures.

Pleadership and 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.

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

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

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

LAW & PARLIAMENTARY AFFAIRS

PART-II

(Rupees in million)

Revenue Receipts		Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
C- NON-TAX REVENUE					
C02	Receipts from Civil Administration and Other Functions				
C02601	Sale Proceeds of Unclaimed and Escheated Property		9.076	4.765	9.076
C02602	Court Fees realized in Cash		2.680	1.406	2.680
C02603	General Fees realized in Cash		273.003	108.328	273.003
C02604	General Fees, Fines & Forfeitures		81.146	42.607	81.146
C02606	Receipts of Supreme Court		0.011	0.006	0.011
C02607	Receipts of the Official Assignee				
C02609	Receipts of the Official Record Room		10.497	5.504	10.497
C02610	Recoveries of Overpayments		6.480	3.401	6.480
C02612	Collection of the Payments of Service Rendered		0.565	0.297	0.565
C02613	Others		16.542	8.686	16.542
C027	Building Rent				
C038	Other Miscellaneous				
Total- Justice		0.000	400.000	175.000	400.000

Revised Estimate 2022-23:- Target has been revised down due to less recoveries.

Budget Estimate 2023-24: Target of previous year has been repeated for B.E 2023-24 as improvement is expected in recoveries under the above head of account.

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.

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

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

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

4. 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.
5. Income under the head "Motor Driving License Fees" includes fees realized in connection with registration/renewal of Driving License.
6. 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.

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

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

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

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

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

PART-II

POLICE

(Rupees in million)

Revenue Receipts		Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
C-	NON-TAX REVENUE				
C02	Receipts from Civil Admin. And other Functions				
C02604	General fees fines and forfeitures		0.684	0.408	0.978
C02610	Recoveries of overpayments		1.185		
C02630	Police				
C02631	Police Supplied to Railway		10.926		
C02632	Police Supplied to Federal Government		187.960	109.733	249.565
C02633	Police Supplied to Municipalities, Cantonments.		11.864		
C02634	Police Supplied to Public Departments, Private companies and Persons		566.419	239.878	806.506
C02635	Receipts realized under the Arms Act		535.000	153.460	535.000
C02636	Fees, Fines and Forfeitures		313.618	186.885	448.525
C02637	Motor Driving License		25.680		
C02638	Traffic Fines		909.491	500.000	1,000.000
C02639	Police Land Receipts		172.551	102.823	246.777
C02640	Recoveries of Overpayments		646.368	100.000	100.000
C02641	Collection of Payments for Services Rendered.		0.694	0.414	0.992
C02642	Others		418.448	149.281	621.269
C02646	Cash Receipts under Arms Act				
C02647	Fees, Fines and Forfeitures		17.752	10.578	25.388
C02648	Recoveries of Overpayments		7.317		
C02658	Income from hiered convicts		8.652		
C02659	Recoveries of Overpayments		0.391		
C02630	Total Police	0.000	3,835.000	1,553.460	4,035.000

Revised Estimate 2022-23: R.E 2022-23 has been reduced considering fewer than expected actual receipts.

Budget Estimate 2023-24: B.E 2023-24 as compared to B.E 2022-23 has been increased as collection is expected to improve.

JAILS**PART-I**

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

PART-II

(Rupees in million)				
Revenue Receipts	Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
C- NON-TAX REVENUE				
C02 Receipts from Civil Admin. And other Functions				
C026 Jails				
C02604 General Fees Fines and forfeitures		8.414	2.524	8.414
C02640 Recoveries of overpayments		0.330	0.099	0.330
C02656 Jails-Sale proceeds of articles manufactured in Jails		15.813	4.744	15.813
C02657 Jails-value of supplies made by Factory Department to Maintenance Department in Jail.				
C02659 Jails-recoveries of over payments.		10.559	3.169	10.559
C02660 Jails-collection of payments for services rendered.				
C02661 Jails-Others.		14.884	4.464	14.884
C02701 Building Rent				
C038 Other				
E02501 House Building Advance				
C02656 Total Jails	0.000	50.000	15.000	50.000

Revised Estimate 2022-23: R.E 2022-23 has been reduced according to actual receipts position.

Budget Estimate 2023-24: B.E 2023-24 as compared to R.E 2022-23 has been increased.

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 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
C-	NON-TAX REVENUE				
C027	Community Services Receipts				
C02700	Works- Buildings				
C02701	Buildings Rent-Works Building		47.224	34.894	44.330
C02702	Receipts from workshops		20.199	15.478	21.433
C02703	Recoveries of Expenditure		0.109	0.018	0.024
C02704	Recoveries of overpayments		63.816	48.904	67.709
C02705	Collection of payments for services rendered		11.996	9.193	12.728
C02706	Others		226.459	173.535	237.277
C02700	Total Works- Buildings	0.000	369.803	282.022	383.501
C-	NON-TAX REVENUE				
C027	Community Services Receipts				
C02710	Works- Communications				
C02711	Buildings Rent		2.884	2.210	3.060
C02712	Tolls on Roads and Bridges		137.246	105.173	126.620
C02713	Recoveries of Expenditure				
C02714	Recoveries of Overpayments		13.538	10.376	14.366
C02715	Collection of Payments for Services Rendered				
C02716	Others		305.188	223.866	299.810
C02717	Fee for use of Right of Way (ROW) for laying		21.230	16.268	22.525
C02718	Taxes on Roads and Bridges		0.111	0.085	0.118
C02710	Total Works- Communications	0.000	480.197	357.978	466.499
C0271	Total Works	0.000	850.000	640.000	850.000

Revised Estimate 2022-23: R.E 2022-23 has been decreased due to less recoveries.

Budget Estimate 2023-24: B.E 2023-24 as compared to R.E 2022-23 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

- (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

The receipts under the source "Recoveries from other Government Departments and Local Bodies" includes the

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 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
C-	NON-TAX REVENUE				
C027	Community Services Receipts				
C02701	Building Rent-Works Building				
C02720	Public Health				
C02701	Building Rent-Works Building		4.529	1.563	4.529
C02721	Sale proceeds and vaccines		4.961	1.696	4.961
C02724	Recoveries of overpayments		4.667	1.596	4.667
C02725	Collection of Payments for Services Rendered		9.969	3.418	9.969
C02726	Others				
C02734	Others		10.799	3.701	10.799
C02741	Receipts of Pakistan National Centre		0.075	0.026	0.075
C03801	Unclaimed Deposits				
C03829	Other Receipts, Fees, Fines and Forfeiture				
	Total-Public Health	0.000	35.000	12.000	35.000

Revised Estimate 2022-23: R.E 2022-23 has been decreased due to less collection.

Budget Estimates 2023-24: B.E 2023-24 as compared to R.E 2020-21 has been increased as better collection is

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 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
C-	NON-TAX REVENUE				
C027	COMMUNITY SERVICES RECEIPTS				
C02701	Building Rent-Works Building		10.985		
C02706	Others		2.743		
C028	Social Services				
C02801	Fees Government University Arts Colleges		369.922	120.398	318.746
C02802	Fees Government University Professional Arts Colleges.		50.939	25.275	63.401
C02803	Fees Government Secondary (Including Intermediate Classes) Schools		8.400	3.944	9.514
C02805	Fines under Sindh Primary Education Act 1947				
C02806	Recoveries from Local Bodies for Primary Education				
C02807	Fees and Other Receipts, Government Special Schools				
C02808	Receipts of Technical and Commercial Institutions		1.555	0.730	1.762
C02809	Contributions				
C02810	Education- General Income from Endowments				
C02813	Education- General Admission Fee		169.858	68.598	187.243
C02814	Education- General Recoveries of Overpayments		19.008	8.964	21.626
C02815	Education- General Collection of Payments for Services Rendered.		192.447	82.833	217.934
C02817	Receipts from Museums				
C02818	Education- Others		127.087	54.258	144.774
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		10.235		
C03829	Other Receipts Fees Fines and Forfeitures				
C03859	Collection of Registration/ Work Permit Fee				
C03870	Others		1.821		
C02800	Total Education	0.000	965.000	365.000	965.000

Revised Estimate 2022-23 : R.E 2022-23 has been revised down according to actual receipts.

Budget Estimates 2023-24 : B.E 2023-24 has been enhanced as collection is expected to improve next year.

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 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
C-	NON-TAX REVENUE				
C02701	Building Rent				
C028	Social Services				
C02818	Others		0.687	0.277	0.687
C02821	Health- Medical Colleges		36.827	14.873	36.823
C02822	Health- Dental Colleges				
C02823	Health Schools				
C02824	Health- Medical Schools				
C02825	Health- Sale of Outdoor Tickets		37.843	15.283	37.844
C02826	Health- Recoveries of Diet Charges		34.222	12.819	34.222
C02827	Health- Room Rent		40.587	13.390	40.587
C02828	Health- Government Share of Fees Realized by Doctors from Patients		24.358	9.837	24.358
C02829	Health- Mental Hospital Receipts		1.952	0.788	1.952
C02830	Sale of Medicines and Vaccines		59.974	13.220	59.974
C02835	Health Other Contributions		0.171	0.069	0.171
C02836	Health Recovers of Overpayments		2.561	1.037	2.561
C02837	Health- Collection of Payments for Service Rendered		0.035	0.014	0.035
C02838	Health Fee for Chemical Examinations		20.002	1.078	20.002
C02839	Health Fees for Medical Examination		1.286	0.520	1.286
C02840	Health Fees Realized on Account of Registration of Private Clinics, Laboratories, X-Rayh Clinics.		4.772	1.927	4.772
C02841	Health Other Receipts		151.558	53.207	151.561
C02842	Fees Realized on Account of Birth and Death Certificates		0.010	0.004	0.010
C02843	Fees Realized on Account of Anti Rabbi Treatment				
C02844	Income from Endowments				
C02845	Health- Hospital Receipts		100.587	40.620	100.586
C02864					
C02866	Others		2.568	1.037	2.569
C02850	Total Health	0.000	520.000	180.000	520.000

Revised Estimate 2022-23: R.E 2022-23 has been reduced in this head of account as per actual trend of collection.

Budget Estimates 2023-24 : B.E 2023-24 has been enhanced as improvement in receipts is expected next year.

LABOUR**PART-I**

This head includes receipts from the Manpower Managements

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

Revenue Receipts		Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
C-	NON-TAX REVENUE				
C028	Social Services				
C02701	Building Rent				
C02808	Receipts of Commercial Tech. institutes				
C02848	Manpower Management Receipts of the Manpower and Employment Organization.				
C02850	Manpower Management Receipts under the West Pakistan Ordinance 1969.		7.500	4.000	7.500
C02852	Others		7.500	4.000	7.500
C03404	Recoveries of overpayments				
C035	Economic Services Receipts - Others				
C03506	Industrial Safety Explosives Deptt.				
C03541	Industrial Receipts				
C03544	Fee of inspection of boilers				
C03545	Fee under Partnership Act, 1932				
C038	Others				
C03808	Receipts under Mines and Oil Fields				
Total Manpower Management		0.000	15.000	8.000	15.000

Revised Estimate 2022-23 : R.E has been reduced in view of lower trend of collection.

Budget Estimate 2023-24 : B.E has been enhanced moderately considering past trend.

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

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

PART-II

(Rupees in million)				
Revenue Receipts	Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
C- NON-TAX REVENUE				
C028 Social Services				
C02871 Receipts under the Wild Birds and Wild Animals Protection Act		32.455	201.173	216.173
C02872 Recoveries of overpayments		27.545	33.827	33.827
C02873 Others				
C02900 Total Social Security and Social Welfare Measures	0.000	60.000	235.000	250.000

Revised Estimate 2022-23: R.E 2022-23 has been enhanced substantially because actual collection much higher than

Budget Estimates 2023-24: An increase is proposed for B.E 2023-24 because improvement in collection under this

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 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
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
- (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

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

Revenue Receipts		Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
C- NON-TAX REVENUE					
C03	Miscellaneous Receipts				
C031	Economic Services Receipts- Food and Agriculture				
C03116	AGRICULTURE				
C03116	Agriculture Receipts		104.218	12.716	99.218
C03118	Receipts from Agriculture/Seeds Farms		133.336	8.544	133.336
C03119	Receipts from Districts Farms		12.140	2.555	12.140
C03120	Receipts from Agriculture/ Engineering/ Machinery Maintenance Farms		298.341	17.054	302.341
C03121	Receipts from Boring Operation		6.665	1.676	6.665
C03122	Receipts from Research Operation		144.068	11.242	145.068
C03123	Receipts from Plant Protection Operation		26.409	4.645	26.409
C03124	Receipts from Soil conservation and operation		16.506	4.153	16.506
C03126	Fee other than Cotton Fee under Cotton Control Ordinance		10.043	2.526	10.043
C03134	Agriculture-Recoveries of Overpayments		14.441	3.634	14.441
C03136	Agriculture- Others		27.247	0.855	27.247
C03199	Other-Food Agriculture		1.586	0.400	1.586
C03811	Sugarcane Cess				
Total Agriculture		0.000	795.000	70.000	795.000

Revised Estimate 2022-23: R.E 2022-23 has been significantly reduced due to decline in actual collection.

Budget Estimates 2023-24 : B.E 2023-24 as compared to R.E 2022-23 has been enhanced 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 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
C-	NON-TAX REVENUE				
C03	Miscellaneous Receipts				
C031	Economic Services Receipts -Fisheries and Animal Husbandry				
C02701	building rent (office building)				
C02864	Recoveries of overpayments				
C03201	Ordinary Receipts		4.316	2.876	4.316
C03204	Collection of payments for services rendered		5.549	3.700	5.549
C03205	Others		5.138	3.425	5.138
C03221	Veternary College and School Receipts		1.221	0.461	2.303
C03223	Receipts from Livestock Farms		27.772	5.505	27.512
C03224	Receipts from Farms		11.397	2.214	11.095
C03226	Receipts from transferred		13.773	2.682	13.409
C03227	Insemination Fees		1.118	0.217	1.088
C03229	Recoveries of overpayments		0.008	0.002	0.008
C03231	Others		4.708	0.918	4.582
C03890	Other Misc.				
C03200	Total Fisheries	0.000	75.000	22.000	75.000
	Net Total Fisheries	0.000	75.000	22.000	75.000

Revised Estimate 2022-23: R.E 2022-23 has been reduced due to less actual collection under this head of account.

Budget Estimates 2023-24 : B.E 2023-24 as compared to B.E 2022-23 has been slightly increased considering past

FOREST & WILDLIFE**PART-I**

This Classification includes receipts from the following sources:-

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

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

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

PART-II

(Rupees in million)					
	Revenue Receipts	Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
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.		0.912	0.663	1.482
C03302	Timber and other Produce removed from the Forest by Government Agencies Firewood and Charcoal.				
C03303	Timber and other Produce removed from the Forest by Government Agencies Brush Wood, Chips and Stumps.				
C03304	Timber and Other Produce Removed form the Forest by Government Rosin.				

FOREST & WILDLIFE

(Rupees in million)				
Revenue Receipts	Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
C- NON-TAX REVENUE				
C03305 Timber and other Produce removed from the Forest by Government Agencies, Planting Stumps, Seeds, Mazri, Palm, Grass other than Fodder etc.		54.209	2.093	13.609
C03306 Timber and other Produce removed from the Forest by Government Agencies Sericulture Receipts.		0.765	0.556	1.244
C03307 Timber and other Produce removed from the Forest by Consumers or Purchasers-Timber.		57.697	2.636	19.271
C03308 Timber and other Produce removed from the Forest by Consumers or Purchasers Firewood and Charcoal.		49.613	1.749	6.140
C03309 Timber and other Produce removed from the Forest by Consumers or Purchasers Brushwood, Chips and Stumps.		1.241	0.903	2.017
C03310 Timber and other Produce removed from the Forest by Consumers or Purchasers Grazing and Fodder Grass.		1.784	1.299	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.		24.543	0.855	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).		7.085	1.154	11.513
C03322 Compensation under Forest Act including fines by courts.		29.569	6.509	48.051
C03323 Lease Rent from Temporary cultivation		0.000	9.248	45.094
C03324 Hire Charges of Bulldozers and other Machinery				
C03325 Recovery of Water Rates		0.062	0.045	0.101
C03326 Rent of Buildings, Shops Lands and Water Mills.		4.884	1.552	7.937
C03327 Receipts under Wild Birds and Wild Animals Protection Act.				
C03328 Recoveries of Overpayments		0.784	0.570	1.274

(Rupees in million)					
Revenue Receipts		Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
C-	NON-TAX REVENUE				
C03329	Collection of Payments for Services Rendered		1.607	0.296	5.439
C03330	Receipts on Account of Tree Cess				
C03370	Other Receipts		165.245	4.872	194.046
C034	Economic Services Receipts Cooperation, Irrigation				
C03431	Direct Receipts on account of Water Rates				
C03432	Direct Receipts on account of Sale of Water				
C03433	Recoveries of Expenditures				
C03434	Others				
C03300	Total Forest	0.000	400.000	35.000	400.000

Revised Estimate 2022-23: R.E 2022-23 has been decreased according to the trend of actual collection.

Budget Estimates 2023-24: B.E 2023-24 as compared to B.E 2022-23 has no change.

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 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
C- NON-TAX REVENUE				
C03 Miscellaneous Receipts				
C034 Economic Services Receipts -Cooperation, Irrigation and embankment- Drainage Works				
C03401 Audit fees		6.964	1.200	1.200
C03406 Others		3.036	8.800	8.800
C03424 Recoveries of overpayments				
Total-Cooperation	0.000	10.000	10.000	10.000

Revised Estimate 2022-23: No change in target has been proposed.

Budget Estimates 2023-24: Considering static position under this head of receipt, target of previous year is repeated.

IRRIGATION**PART-I**

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

- (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 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
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		805.309	92.772	806.309
C03432	Direct Receipts on account of Sale of Water		113.798	14.494	114.798
C03433	Recoveries of Expenditures		11.963	1.839	11.963
C03434	Others		95.103	10.614	95.103
C03435	Tolls on Barrages		0.473	0.073	0.473
C03461	Direct Receipts on account of Water Rates		0.436	0.067	0.436
C03463	Recoveries of Expenditures		0.918	0.141	0.918
	Others				
C03430	Total Irrigation	0.000	1,028.000	120.000	1,030.000

Revised Estimate 2022-23: R.E 2022-23 has been reduced significantly due to decline in actual collection.

Budget Estimates 2023-24 : B.E 2023-24 as compared to B.E 2022-23 has been enhanced because of scope of this sector.

RECEIPTS EXCISE DUTY MINERALS (LABOUR WELFARE) ACT, 1967**PART-I**

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

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

Revenue Receipts		Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
C-	NON-TAX REVENUE				
C03	Miscellaneous Receipts				
C03507	Receipts under Excise Duty on Minerals (Labour) Welfare) Act 1967		600.000	155.000	600.000
C03508	Others				
C03500	Total Industrial and Mineral Resources	0.000	600.000	155.000	600.000

Revised Estimate 2022-23: R.E 2022-23 has been reduced according to less collection.

Budget Estimates 2023-24 : B.E 2023-24 has been enhanced in anticipation of improvement in collection.

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 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
C-	NON-TAX REVENUE				
C03	Miscellaneous Receipts				
C03510	Printing				
C03511	Sale of Gazette.		7.173	2.813	5.748
C03512	Sale of Other Government Publications		0.177	0.282	0.575
C03514	Civil Listed and other Publications.				
C03515	Sale of Forms and Registers.		137.277	40.174	112.747
C03516	Sale of Service Books.		7.693	2.422	4.949
C03517	Sale of Forms and Registers to Union Councils		0.618	0.834	1.705
C03519	Press Receipts		1.884	1.005	2.053
C03520	Printing charges for work done for Provincial Department/Offices		64.968	20.297	41.477
C03521	Recoveries of over payments.				
C03522	Collection of payment for Service rendered				
C03523	Others		5.263	24.135	49.320
C03511	Total Printing	0.000	225.053	91.962	218.574

Revised Estimate 2022-23: R.E 2022-23 has been decreased due to fewer actual receipts.

Budget Estimates 2023-24 : B.E 2023-24 has been pitched up in anticipation of improved collection.

STATIONERY**PART-I**

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

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

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

Revenue Receipts		Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
C-	NON-TAX REVENUE				
C03	Miscellaneous Receipts				
C03526	Stationery				
C03526	Stationery receipts.		9.947	8.038	16.426
C03527	Sale of Stationery to Local Bodies				
C03528	Sale of Stationery to Provincial Government Department/Offices				
C03530	Other Printing				
C03525	Total Stationery	0.000	9.947	8.038	16.426

Revised Estimate 2022-23: R.E 2022-23 has been revised because of diminished collection.

Budget Estimates 2023-24 : B.E 2023-24 as compared to B.E 2022-23 has been increased.

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 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
C-	NON-TAX REVENUE				
C03	Miscellaneous Receipts				
	Industries				
C03506	Industrial Safety Explosive Department		6.300	3.000	4.200
C03541	Industries receipts		4.666	4.833	6.766
C03543	Stores Purchases		0.289	0.207	0.289
C03544	Fees of Inspection of Boilers		21.914	15.653	21.914
C03545	Fees under Partnership Act 1932		0.945	0.675	0.945
C03546	Recoveries of over payments		0.886	0.632	0.886
C03547	Collection of payments for Services rendered				
C03548	Metal Research and Development Centre				
C03549	Others				
C038	Others				
C03818	Fees for Registration of Societies				
C03541	Total Industries	0.000	35.000	25.000	35.000

Revised Estimate 2022-23: R.E 2022-23 has been reduced because actual receipts have decreased.

Budget Estimates 2023-24: BE 2023-24 has also been itched up for better performance.

MINES AND MINERAL

PART-I

(Rupees in million)

Revenue Receipts		Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
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		6.115	8.566	8.566
C03808	Receipts under the Mines and Oil-fields		1,927.659	2,175.708	2,175.708
C03818	Fees for registration of Societies under the Regt		5.116	7.167	7.167
C03824	Recoveries of overpayments		6.110	8.559	8.559
C03541	Total Mines and Mineral	0.000	1,945.000	2,200.000	2,200.000

Revised Estimate 2022-23: R.E 2022-23 has been increased as receipts under this head of account are expected to

Budget Estimates 2023-24: B.E 2023-24 as compared to B.E 2022-23 has a significant increase because of excellent

SUGERCANE DEVELOPMENT CESS**PART-I**

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

PART-II

(Rupees in million)					
Revenue Receipts		Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
C-	NON-TAX REVENUE				
C03	Miscellaneous Receipts				
C038	Other				
C03811	Sugarcane Development Cess		400.000	273.000	420.000
C03811	Total Sugarcane Development Cess	0.000	400.000	273.000	420.000

Revised Estimate 2022-23: R.E 2022-23 has been reduced according to actual collection.

Budget Estimates 2023-24: B.E 2023-24 as compared with B.E 2022-23 has been increased.

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 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
C03	Miscellaneous Receipts			
C036	Grants			
C03603	Other Grants from Federal Government- Development Grants from Federal Government	6,024.600	14,233.371	52,912.070
C03604	Other Grants from Federal Government- Non- Development Grants from Federal Government	25,771.200	26,414.458	33,740.959
C03604	DERA Programme			
C03883	Production Bonus deposited by Exploration			
C036	Total Grants	0.000	31,795.800	40,647.829
			86,653.029	

Revised Estimate 2022-23 and Budget Estimates 2023-24:- These estimates are based on the figures communicated by the Federal Government.

EXTRA-ORDINARY RECEIPTS**PART-I**

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

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

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

Revenue Receipts		Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
C-	NON-TAX REVENUE				
C03	Miscellaneous Receipts				
C032	Economic Services Receipts Fisheries & Animal				
C03231	Others				
C037	Extraordinary Receipts				
C03701	Sale of Land (Detailed Account)		4,796.592	7,994.316	7,994.316
C03702	E.O.R - Sale of Land, Town Sites and Colonies		2.540	4.232	4.232
C03703	E.O.R - Sale of Land. Sale of under developed Agricultural Land by Auction or Private treaty in colonies.		0.466	0.776	0.776
C03704	E.O.R - Sale of Land. Sale of under developed Agricultural Land by Auction or Private treaty in other than colonies.				
C03705	E.O.R - Sale of Land - Sale of Proprietary Rights to Tenants in Colonies.				
C03706	Sale of Other Govt Assets				
C03707	Other Receipts- Fees, Fines and Forfeitures		0.208	0.352	0.352
C03710	Sale of Govt Assets by PPB/PRC		0.174	0.285	0.285
C03711	Sale of Tractor				
C03721	E.O.R - Other Receipts - Sale procedure and rent of urban revenue property and rent reportage money of Agri Lands.		0.020	0.039	0.039
C03722	Interest on deferred payment of Land Sold in Colonies.				
C03724	Receipts of bonus share from Lever Brothers				
C037	Total Extraordinary Receipts	0.000	4,800.000	8,000.000	8,000.000

Revised Estimate 2022-23: R.E 2022-23 has been

Budget Estimates 2023-24: B.E 2023-24 has also been increased considering the growth trend in this head of

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 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
C-	NON-TAX REVENUE				
C038	Others				
C03801	Unclaimed Deposits			20.000	25.000
C03802	Sale of Stores and Materials		110.000		
C03803	Sale of Land & Holuses etc.				
C03804	Contributions				
C03805	Rent Rates and Taxes		60.000	100.000	125.000
C03806	Citizenship nationalization passport		50.000	50.000	63.000
C03807	Realizations under the Monopolies & Restrictive				
C03814	Other Receipts- Sale proceeds of Expert Guides				
C03816	Other receipts -Sale Publicity material			5.000	6.000
C03818	Fee for Registration of Societies under the Registration Act.			5.000	6.000
C03820	Sale proceeds of Highway Safety Codes				
C03821	Receipts of Tourist Department		60.000		
C03822	Receipts from Zoological Gardens				
C03824	Receipts of overpayments		560.000	1,000.000	1,000.000
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		265.000	200.000	251.000
C03839	Settlement Fees				
C03841	Fees and fines not specified elsewhere				
C03850	Misc. Recoveries made by NAB from defaulters		1,000.000	500.000	625.000
C03863	Recoveries made by Ministry of Environment-Local Govt. & Rural Development from defaulters NGOs.		100.000		
C03870	Others		4,600.000	3,500.000	4,590.000
C03875	5 % collection charges on Federal Tax		60.000	60.000	79.000
C03885	Fee payable for obtaining information and copies of public record		15.000	20.000	25.000
C03887	Fine on Hordings and High Price Sale		120.000	120.000	205.000
C038	Total Others (Misc. Receipts)	0.000	7,000.000	5,580.000	7,000.000

Revised Estimate 2022-23: R.E 2022-23 has been reduced according to the actual collection trend of misc. receipts.

Budget Estimates 2023-24: B.E 2023-24 has been increased because improvement is expected in recoveries in the above head of account.

FOREIGN GRANTS (DEVELOPMENT)**PART-I**

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

PART-II

(Rupees in million)					
Revenue Receipts		Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
C-	NON-TAX REVENUE				
C03 C036	Miscellaneous Receipts Grants				
C03601	Foreign Grants-Development Grants form Foreign Governments		8,075.000	9,036.184	5,923.220
C03601	Total Foreign Grants		0.000	8,075.000	9,036.184
					5,923.220

Revised Estimate 2022-23 and Budget Estimate 2023-24 : 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 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
E-	CAPITAL RECEIPTS				
E01	Recoveries of Investment				
E013	Investment Receipts				
E01301	Federal/Provincial Investment (Financial)				
E01302	Federal/Provincial Investment (Non Financial)				
E013	Total Investment Receipts	0.000	0.000	0.000	0.000

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 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
E-	CAPITAL RECEIPTS				
E02	Recoveries of Loan and Advances				
E022	From District Govt/TMAs				
E02201	District Government		5,380.184	4,870.790	5,380.180
E024	From Non-Financial Institutions		737.646	702.520	737.650
E02301	Domestic Loans				
E026	From Private Sector				
E02602	To Cultivators				
E027					
E02701	SCARP CDLs				
E022	Total from District Govt/TMAs	0.000	6,117.830	5,573.310	6,117.830
E02	Total Recoveries of Loans and Advances	0.000	6,117.830	5,573.310	6,117.830

Revised Estimate 2022-23 : Slight reduction in R.E 2022-23. However, no recovery has been made against loans extended to Local Bodies and Non-Financial Institutions. The amount reflects the outstanding dues of the current

Budget Estimate 2023-24: B.E 2023-24 has been proposed according to amortization schedule of the loans against Local Bodies and Non-Financial Institutions.

RECOVERIES OF LOANS AND ADVANCES FROM GOVERNMENT SERVANTS

PART-I

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

PART-II

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

(Rupees in million)				
Capital Receipts	Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
E- CAPITAL RECEIPTS				
E02 Recoveries of Loans and Advances				
E025 From Government Servants				
E02501 House Purchase Advance		15.000	15.000	15.000
E02502 Motor Car Allowance				
E02503 Motor Cycle/Scooter Advance				
E02504 Cycle Allowance				
E02550 Others				
E025 Total from Government Servants	0.000	15.000	15.000	15.000
E02 Total Recoveries of Loans and Advances	0.000	15.000	15.000	15.000

Revised Estimate 2022-23 and Budget Estimate 2023-24 : R.E 2022-23 and B.E 2023-24 have no change. Loans to Government Servants are not extended anymore, hence, there is no increase in recovery of loans from Govt servants

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

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

PART-II

(Rupees in million)				
Capital Receipts	Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
E- CAPITAL RECEIPTS				
E03 Debt				
E031 Permanent Debt-Domest				
E03101 Permanent Debt- Direct		45,000.000	30,000.000	30,000.000
E03102 Advances for (FERP)				
E031 Total Permanent Debt- Domestic	0.000	45,000.000	30,000.000	30,000.000

Revised Estimate 2022-23 and Budget Estimate 2023-24 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 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
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	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 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
E-	CAPITAL RECEIPTS				
E03	Debt				
E033	Permanent Debt- Foreign				
E03301	Permanent Debt (Foreign)- Direct				
E03302	Permanent Debt (Foreign)- Received from Federal Government.		91,467.940	147,822.670	266,691.270
E03303	Foreign Debt (permanent)- Drought Emergency Relief Assistance				
E03305	Foreign Debt (permanent)- Received form the Federal Government- SAP				
E033	Total Permanent Debt-Foreign	0.000	91,467.940	147,822.670	266,691.270

Revised Estimate 2022-23 has been increased according to actual disbursement on account of Foreign Project Assistance

Budget Estimate 2023-24 : The increase in B.E 2023-24 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 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
E01 RECOVERIES OF INVESTMENT				
E01202 Provincial- Sale Proceeds of Wheat		77,000.000	77,000.000	144,950.000
E01203 Others- Wheat Subsidy received from A/C No.I		23,324.210	23,324.210	63,000.000
E01203 Others- Other Receipts		100.000	100.000	100.000
E032 FLOATING DEBT				
E03202 Cash Credit Accommodation		77,000.000	77,000.000	144,950.000
E032 Total State Trading Receipts (Account No.II)	0.000	177,424.210	177,424.210	353,000.000

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

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

SECTION – IV

CURRENT CAPITAL EXPENDITURE

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

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

PART-II

(In million of rupees)				
Capital Expenditure	Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
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

PART-III**"WAYS AND MEANS ADVANCES (ACCOUNT NO.1)"**

Revised Estimate-2022-23: allocation to meet any emergency is cash account with SBP.

Budget Estimate-2023-24 : allocation to meet any emergency in cash account with SBP

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

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

(In million of rupees)				
Capital Expenditure	Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
011209 Domestic Debt Management				
011504 Floating Debt (Treasury Bills, Ways & Means Advance Cash Credit- Accom Advance from Commercial Banks		76,590.000	76,590.000	144,950.000
041401 Interest on Commercial Loans		18,650.000	18,650.000	29,925.000
Total Debt Servicing-Floating Debt Discharged (Food Account-II)	-	95,240.000	95,240.000	174,875.000

Revised Estimate-2022-23:- These figures have been adopted on the basis of transactions of wheat procurement.

Budget Estimate 2023-24 :- These figures have been adopted on the basis of transactions of wheat procurement.

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

This Head shows principal amount of Domestic/ Foreign Loans repayable to the Federal Government.

PART-II

(In million of rupees)

Capital Expenditure		Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
0114	Foreign Debt Management				
011404	Repayment of Principal- Foreign Debt payable to Federal Government (Charged)		27,812.964	37,576.528	45,195.721
0115	Domestic Debt Management				
011505	Interest on Domestic Debt (Charged)		100.000	100.000	100.000
011505	Repayment of Principal- Domestic Debt Payable to Federal Government (Charged)		2,967.763	2,955.263	2,760.487
Total Debt Servicing-Loans from Central Government (Discharged)			30,880.727	40,631.791	48,056.208

Revised Estimate 2022-23 : Shows an increase as compared to the amount allocated last year. This is based on the figures provided by the Federal Government.

Budget Estimate 2023-24 : The increase as compared to the amount allocated last year is based on the figures 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	Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
0142 TRANSFERS (OTHERS)				
014102 To District Governments				
014202 Transfer to Non-Financial Institutions		0.000	0.000	0.000
042101 Administration / Land Commission				
042107 Cooperation				
062206 Administration				
Total Loans and Advances (Current)	-	-	0.000	-

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

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

LOANS AND ADVANCES TO GOVERNMENT SERVANTS

PART-I

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

PART-II

The following table indicates the details:-

(In million of rupees)				
Capital Expenditure	Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
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	-	-	-	-

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

GOVERNMENT INVESTMENT(NES)

PART-I

PART-II

(In million of rupees)				
Capital Expenditure	Accounts 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
0143	INVESTMENTS			
011203	Government Servants			
011204	Administration of Financial Affairs			
011210	Pension			
011250	Others			
014301	Financial Institutions	23,600.000	21,500.000	88,200.000
014302	Non Financial Institutions			
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			
0143	Total Government Investment	-	23,600.000	21,500.000
				88,200.000

Revised Estimates 2022-23- Allocation into Investment Funds was reduced.

Budget Estimates 2023-24: Allocation for Government Investment has been enhanced for next financial year.

SECTION – V

DEVELOPMENT CAPITAL 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.1,180 million has been included in the Budget Estimates 2023-24 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 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-24
S251	EXECUTIVE AND LEGISLATIVE			
	PARLIAMENTARY/LEGISLATIVE AFFAIRS			
	PARLIAMENTARY/LEGISLATIVE AFFAIRS			
	PROVINCIAL ASSEMBLY SINDH (Capital)	345.000	345.000	1,180.000
	(Revenue)	0.000	0.000	0.000
	Total	345.000	345.000	1,180.000

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been same as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been increase as compared to Budget Estimates 2022-23.

GOVERNOR SECRETARIAT HOUSE**PART-I**

This classification shows the expenditures relating to the:

(2) Governor's Secretariat / House

PART-II

An amount of Rs.82.0 million has been included in the Budget Estimates 2023-24 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)

		Budget	Revised	Budget
Development Expenditure		Estimates	Estimates	Estimates
FUNCTIONAL		2022-23	2022-23	2023-24
Classification				
S260	PROVINCIAL EXECUTIVE			
	GOVERNOR SECRETARIAT HOUSE			
	GOVERNOR'S SECRETARIAT/ HOUSE (Capital)	59.266	14.668	82.000
	(Revenue)	9.734	9.734	0.000
	Total	69.000	24.402	82.000

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decrease as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been increase as compared to Budget Estimates 2022-23.

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.27,973.840 million has been included in the Budget Estimates 2023-24 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 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-24
S280 HUMAN RESOURCE MANAGEMENT- PLANNING SERVICES			
SERVICES GENERAL ADMINISTRATION & COORDINATION DEPARTMENT			
SERVICES GENERAL ADMINISTRATION & COORDINATION (Capital)	3,328.871	6,585.903	27,617.590
(Revenue)	173.129	39.253	356.250
Total including Sindh Public Service Commission	3,502.000	6,625.156	27,973.840

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been increased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been increase as compared to Budget Estimates 2022-23.

FINANCE DEPARTMENT**PART-I**

This classification shows the expenditures relating to the:

(5) Finance Department

PART-II

An amount of Rs. 1,174.0 million has been included in the Budget Estimates 2023-24 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	Budget	Revised	Budget
	FUNCTIONAL	Estimates	Estimates	Estimates
	Classification	2022-23	2022-23	2023-24
S310	ADMINISTRATION OF FINANCIAL AFFAIRS			
	ACCOUNTING SERVICES			
	AUDITING SERVICES			
	OTHERS			
	FINANCE DEPARTMENT			
	FINANCE DEPARTMENT DEPARTMENT (Capital)	208.104	167.724	115.751
	(Revenue)	1,116.896	516.896	1,058.749
	Total	1,325.000	684.620	1,174.500

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been increased as compared to Budget Estimates 2022-23.

INVESTMENT**PART-I**

This classification shows the expenditures relating to the:

(5) Investment

PART-II

An amount of Rs.344.0 million has been included in the Budget Estimates 2023-24 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 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-24
S310			
ADMINISTRATION OF FINANCIAL AFFAIRS			
ACCOUNTING SERVICES			
AUDITING SERVICES			
OTHERS			
INVESTMENT			
INVESTMENT DEPARTMENT DEPARTMENT(Capital)	276.255	0.000	342.627
(Revenue)	10.745	10.745	1.773
Total	287.000	10.745	344.400

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been increased as compared to Budget Estimates 2022-23.

PLANNING DEVELOPMENT**PART-I**

This classification shows the expenditures relating to the:

(6) Planning Development Department

PART-II

An amount of Rs.9,657.270 million has been included in the Budget Estimates 2023-24 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 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-24
S360 ADMINISTRATION OF FINACIAL AFFAIRS				
ACCOUNTING SERVICES				
AUDITING SERVICES				
OTHERS				
PLANNING DEVELOPMENT				
PLANNING DEVELOPMENT	(Capital)	1,217.903	219.888	3,812.715
	(Revenue)	6,768.097	2,200.577	5,844.555
Total including Social Protection		7,986.000	2,420.465	9,657.270

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been increased as compared to Budget Estimates 2022-23.

MISCELLANEOUS**PART-I**

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

PART-II

An amount of Rs. 10,000.0 million has been included in the Budget Estimates 2023-24 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	2022-23	2022-23	2023-24
S390	ADMINISTRATION			
	OTHERS			
	MISCELLANEOUS			
	(Capital)	0.000	0.000	10,000.000
	(Revenue)	0.000	0.000	0.000
	Total	0.000	0.000	10,000.000

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates is zero

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been increased as compared to Budget Estimates 2022-23.

SINDH REVENUE BOARD**PART-I**

This classification shows the expenditures relating to the:

(8) Excise, Taxation & Narcotics Department

PART-II

An amount of Rs. 5.0 million has been included in the Budget Estimates 2023-24 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	2022-23	2022-23	2023-24
S340	TAX MANAGEMENT (CUSTOMS, INCOME TAX, EXCISE ETC)			
	SINDH REVENUE BOARD			
	(Capital)	5.000	0.000	5.000
	(Revenue)	5.000	0.000	0.000
	Total	10.000	0.000	5.000

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been zero as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been decreased as compared to Budget Estimates 2022-23.

EXCISE & TAXATION**PART-I**

This classification shows the expenditures relating to the:

(8) Excise & Taxation Department

PART-II

An amount of Rs.139.6 million has been included in the Budget Estimates 2023-24 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 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-24
S340	TAX MANAGEMENT (CUSTOMS, INCOME TAX, EXCISE ETC)			
	EXCISE & TAXATION DEPARTMENT			
	EXCISE & TAXATION (Capital)	68.907	37.672	5.574
	(Revenue)	75.293	0.000	134.026
	Total	144.200	37.672	139.600

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been decreased as compared to Budget Estimates 2022-23.

BOARD OF REVENUE**PART-I**

This classification shows the expenditures relating to the:

(9) Board Of Revenue

PART-II

An amount of Rs.258.6 million has been included in the Budget Estimates 2023-24 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 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-24
S330	TAX MANAGEMENT (CUSTOMS INCOME TAX, EXCISE ETC)			
	BOARD OF REVENUE			
	BOARD OF REVENUE (Capital)	24.800	0.000	25.010
	(Revenue)	176.450	176.450	233.590
	Total	201.250	176.450	258.600

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been increased as compared to Budget Estimates 2022-23.

HOME**PART-I**

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

PART-II

An amount of Rs.11,517.0 million has been included in the Budget Estimates 2023-24 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	2022-23	2022-23	2023-24
S300	JAILS AND CONVICT SETTLEMENTS			
	JAILS			
	FIRE PROTECTION			
	HOME DEPARTMENT			
	HOME DEPARTMENT (Capital)	5,433.523	2,799.531	7,285.050
	(Revenue)	3,768.950	50.000	4,231.950
	Total	9,202.473	2,849.531	11,517.000

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been increased as compared to Budget Estimates 2022-23.

LAW & PARLIAMENTARY AFFAIRS**PART-I**

This classification shows the expenditures relating to the:

(11) Law & Parliamentary Affairs Department

PART-II

An amount of Rs.1,280.0 million has been included in the Budget Estimates 2023-24 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 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-24
S290	JAILS AND CONVICT SETTLEMENTS			
	JAILS			
	FIRE PROTECTION			
	LAW DEPARTMENT			
	LAW DEPARTMENT (Capital)	1,623.474	1,452.256	1,231.547
	(Revenue)	136.526	87.274	48.453
	Total	1,760.000	1,539.530	1,280.000

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been increased as compared to Budget Estimates 2022-23.

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.69.0 million has been included in the Budget Estimates 2023-24 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 FUNCTIONAL Classification	Budget Estimates 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-24
S320	COURTS/JUSTICE ATTORNEYS/LEGAL SERVICES TRAINING LITIGATION LEGAL ADVICE OTHERS			
	PROVINCIAL OMBUDSMAN (MOHTASIB) SINDH			
	(Capital)	57.500	15.468	69.000
	(Revenue)	0.000	0.000	0.000
	Total	57.500	15.468	69.000

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been increased as compared to Budget Estimates 2022-23.

AGRICULTURE

PART-I

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

PART-II

An amount of Rs. 7,971.299 million has been included in the Budget Estimates 2023-24 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		Budget	Revised	Budget
FUNCTIONAL		Estimates	Estimates	Estimates
Classification		2022-23	2022-23	2023-24
S470	ADMINISTRATION / LAND COMMISSION			
	ANIMAL HUSBANDRY			
	AGRICULTURE DEPARTMENT.			
	AGRICULTURE (Capital)	604.727	221.886	355.867
	(Revenue)	6,845.273	5,472.983	7,615.432
	Total	7,450.000	5,694.869	7,971.299

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been increased as compared to Budget Estimates 2022-23.

FOOD**PART-I**

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

PART-II

An amount of Rs.292.8 million has been included in the Budget Estimates 2023-24 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	Budget	Revised	Budget
	FUNCTIONAL	Estimates	Estimates	Estimates
	Classification	2022-23	2022-23	2023-24
S490	ADMINISTRATION			
	SUBSIDY			
	FOOD DEPARTMENT.			
	FOOD DEPARTMENT.. (Capital)	285.465	33.528	233.265
	(Revenue)	59.535	0.000	59.535
	Total	345.000	33.528	292.800

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been increased as compared to Budget Estimates 2022-23.

LIVESTOCK & FISHERIES

PART-I

This classification shows the expenditures relating to the:

(12) Livestock & Fisheries Department.

PART-II

An amount of Rs. 2,445.0 million has been included in the Budget Estimates 2023-24 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 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-24

S490

LIVESTOCK & FISHERIES DEPARTMENT.

Livestock & fisheries department.

Livestock & Fisheries Department. (Capital)	725.399	736.986	925.583
(Revenue)	990.601	469.575	1,519.417
Total	1,716.000	1,206.561	2,445.000

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been increased as compared to Budget Estimates 2022-23.

COOPERATION**PART-I**

This classification shows the expenditures relating to the:

(12) Cooperation Department

PART-II

An amount of Rs. 20.400 million has been included in the Budget Estimates 2023-24 for On-going & New Schemes.

PART-III

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

COOPERATION DEPARTMENT

		(Rupees in million)		
	Development Expenditure FUNCTIONAL Classification	Budget Estimates 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-24
S470	CO-OPERATION			
11101	COOPERATION DEPARTMENT			
	COOPERATION DEPARTMENT (Capital)	6.272	0.000	6.000
	(Revenue)	10.728	0.000	14.400
	Total	17.000	0.000	20.400

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been kept zero as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been increased as compared to Budget Estimates 2022-23.

IRRIGATION**PART-I**

This classification shows the expenditures relating to the:

(12) Irrigation Department

PART-II

An amount of Rs.38,365.001 million has been included in the Budget Estimates 2023-24 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 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-24

**S490 IRRIGATION, RESEARCH AND DESIGN
OHTERS**

IRRIGATION DEPARTMENT

IRRIGATION DEPARTMENT (Capital)	22,210.950	34,339.810	38,020.729
(Revenue)	314.050	184.287	344.272
Total	22,525.000	34,524.097	38,365.001

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been increased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been increased as compared to Budget Estimates 2022-23.

ENERGY**PART-I**

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

PART-II

An amount of Rs.3,533.330 million has been included in the Budget Estimates 2023-24 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 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-24

S490 ADMINISTRATION**ENERGY DEPARTMENT.**

ENERGY DEPARTMENT.	(Capital)	996.487	990.218	1,758.906
	(Revenue)	1,553.513		1,774.424
Total		2,550.000	990.218	3,533.330

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been decreased as compared to Budget Estimates 2022-23.

MINES & MINERALS**PART-I**

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

PART-II

An amount of Rs. 102.0 million has been included in the Budget Estimates 2023-24 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	Budget	Revised
	FUNCTIONAL	Estimates	Estimates
	Classification	2022-23	2022-23
			Budget
			Estimates
			2023-24
S530	SUPPORT FOR INDUSTRIAL DEVELOPMENT		
	MINES & MINERALS DEPARTMENT.		
	MINES & MINERALS DEPARTMENT (Capital)	19.833	0.000
	(Revenue)	65.167	0.000
	Total	85.000	0.000
			102.000

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been kept at Zero as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been increased compared to Budget Estimates 2022-23.

INDUSTRIES & COMMERCE**PART-I**

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

PART-II

An amount of Rs.1,502.560 million has been included in the Budget Estimates 2023-24 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
	FUNCTIONAL	Estimates	Estimates
	Classification	2022-23	2022-23
			Budget
			Estimates
			2023-24
S440	SUPPORT FOR INDUSTRIAL DEVELOPMENT		
	INDUSTRIES & COMMERCE DEPARTMENT.		
	INDUSTRIES & COMMERCE DEPARTMENT Capital)	2,009.530	735.106
	Revenue	23.470	23.470
			1,442.274
			60.286
	Total	2,033.000	758.576
			1,502.560

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been decreased as compared to Budget Estimates 2022-23.

LABOUR & HUMAN RESOURCES**PART-I**

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

PART-II

An amount of Rs.138.0 million has been included in the Budget Estimates 2023-24 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 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-24
S440 GENERAL LABOR AFFAIRS			
LABOUR & HUMAN RESOURCES DEPARTMENT.			
LABOUR & HUMAN RESOURCES DEPARTMENT. (Capital)	85.325	20.830	66.900
(Revenue)	29.675	37.165	71.100
Total	115.000	57.995	138.000

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been increased as compared to Budget Estimates 2022-23.

WORKS & SERVICES**PART-I**

This classification shows the expenditures relating to the:

(13) WORKS & SERVICES DEPARTMENT.

PART-II

An amount of Rs. 89,378.0 million has been included in the Budget Estimates 2023-24 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 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-24

S380 HIGHWAYS, ROADS AND BRIDGES**WORKS & SERVICES DEPARTMENT.**

WORKS & SERVICES DEPARTMENT.(Capital)	82,476.031	76,991.929	89,378.000
(Revenue)	0.000	0.000	0.000
Total	82,476.031	76,991.929	89,378.000

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been increased as compared to Budget Estimates 2022-23.

TRANSPORT**PART-I**

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

PART-II

An amount of Rs.8,500.0 million has been included in the Budget Estimates 2023-24 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	2022-23	2022-23	2023-24

**S380 ROAD TRANSPORT SYSTEM
OTHERS**

TRANSPORT DEPARTMENT.

TRANSPORT DEPARTMENT.	(Capital)	5,764.423	2,466.661	6,670.717
	(Revenue)	2,439.577	596.518	1,829.283
Total		8,204.000	3,063.179	8,500.000

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been increased as compared to Budget Estimates 2022-23.

ENVIRONMENT**PART-I**

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

PART-II

An amount of Rs.1,002.2 million has been included in the Budget Estimates 2023-24 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	2022-23	2022-23	2023-24
S480	ADMINISTRATION			
	OTHERS			
	FORESTY			
	ENVIROMENT DEPARTMENT.			
	ENVIROMENT DEPARTMENT. (Capital)	821.069	140.136	830.988
	(Revenue)	378.931	0.907	171.212
	Total	1,200.000	141.043	1,002.200

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been same as compared to Budget Estimates 2022-23.

FOREST & WILDLIFE**PART-I**

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

PART-II

An amount of Rs.2,049.0 million has been included in the Budget Estimates 2023-24 for On-going & New Schemes.

PART-III

FUNCTIONAL Classification under which this grant will be accounted for on behalf of the
FOREST & WILDLIFE DEPARTMENT.

		(Rupees in million)		
	Development Expenditure FUNCTIONAL Classification	Budget Estimates 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-24
S480	ADMINISTRATION OTHERS FORESTY			
	FOREST & WILDLIFE DEPARTMENT.			
	FOREST & WILDLIFE DEPARTMENT (Capital)	50.250	26.940	50.000
	(Revenue)	1,450.750	1,313.884	1,999.000
	Total	1,501.000	1,340.824	2,049.000

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been increased as compared to Budget Estimates 2022-23.

LOCAL GOVERNMENT**PART-I**

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

PART-II

An amount of Rs.75,080.5 million has been included in the Budget Estimates 2023-24 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 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-24

S390 TO DISTRICT GOVERNMENTS**LOCAL GOVERNMENT DEPARTMENT.**

LOCAL GOVERNMENT DEPARTMENT(Capital)	59,422.303	45,839.868	72,349.824
(Revenue)	2,657.500	380.928	2,730.676
Total	62,079.803	46,220.796	75,080.500

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been increased as compared to Budget Estimates 2022-23.

HUMAN SETTLEMENT, SD&SH**PART-I**

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

PART-II

An amount of Rs. 69.0 million has been included in the Budget Estimates 2023-24 for On-going & New Schemes.

PART-III

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

HUMAN SETTLEMENT, SD&SH.

(Rupees in million)			
Development Expenditure FUNCTIONAL Classification	Budget Estimates 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-24
S390 OTHERS			
HUMAN SETTLEMENT,SD&SH DEPTT.			
HUMAN SETTLEMENT DEPTT. (Capital)	57.500	42.660	69.000
(Revenue)	0.000	0.000	0.000
Total	57.500	42.660	69.000

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been increased as compared to Budget Estimates 2022-23.

RURAL DEVELOPMENT**PART-I**

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

PART-II

An amount of Rs.2,081.0 million has been included in the Budget Estimates 2023-24 for On-going & New Schemes.

PART-III

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

		(Rupees in million)		
	Development Expenditure FUNCTIONAL Classification	Budget Estimates 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-24
S380	PUBLIC HEALTH-LOCAL GOVERNMENT (GENERAL HOSPITAL)			
	RURAL DEVELOPMENT DEPARTMENT.			
	RURAL DEVELOPMENT (Capital)	508.406	335.299	1,209.950
	(Revenue)	2,027.000	0.000	871.050
	Total	2,535.406	335.299	2,081.000

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been increased as compared to Budget Estimates 2022-23.

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.22,278.0 million has been included in the Budget Estimates 2023-24 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 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-24
S380 PUBLIC HEALTH-LOCAL GOVERNMENT (GENERAL HOSPITAL)			
PUBLIC HEALTH ENGINEERING & RD DEPARTMENT.			
(Capital)	20,627.556	13,724.182	21,940.024
(Revenue)	312.976	121.132	337.976
Total	20,940.532	13,845.314	22,278.000

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been increased as compared to Budget Estimates 2022-23.

HEALTH SERVICES**PART-I**

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

PART-II

An amount of Rs.19,739.0 million has been included in the Budget Estimates 2023-24 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	Budget	Revised	Budget
FUNCTIONAL	Estimates	Estimates	Estimates
Classification	2022-23	2022-23	2023-24

S410 HEALTH SERVICES**HEALTH SERVICES DEPARTMENT**

HEALTH SERVICES	(Capital)	12,353.668	4,998.230	8,021.623
	(Revenue)	10,980.932	121.132	11,717.377
Total		23,334.600	5,119.362	19,739.000

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been increased as compared to Budget Estimates 2022-23.

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.2,972.5 million has been included in the Budget Estimates 2023-24 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 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-24
S410 STADIUM AND SPORT COMPLEX YOUTH AFFAIRS			
SPORTS AND YOUTH AFFAIRS DEPARTMENT			
SPORTS AND YOUTH AFFAIRS DEPARTMENT (Capital)	2,698.215	1,493.215	2,866.456
(Revenue)	103.185	52.598	106.044
Total	2,801.400	1,545.813	2,972.500

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been increased as compared to Budget Estimates 2022-23.

INFORMATION & ARCHIVES**PART-I**

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

PART-II

An amount of Rs.231.3 million has been included in the Budget Estimates 2023-24 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 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-24
S370 ADMINISTRATION			
INFORMATION & ARCHIVES DEPARTMENT			
INFORMATION & ARCHIVES DEPARTMENT(Capital)	145.412	5.935	191.080
(Revenue)	59.588	0.000	40.220
Total	205.000	5.935	231.300

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been decreased as compared to Budget Estimates 2022-23.

MINORITIES AFFAIRS**PART-I**

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

PART-II

An amount of Rs.1,050.0 million has been included in the Budget Estimates 2023-24 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 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-24
S350 MINORITY AFFAIRS			
MINORITIES AFFAIRS DEPARTMENT			
MINORITIES AFFAIRS DEPARTMENT (Capital)	1,000.000	516.957	1,050.000
(Revenue)	0.000	0.000	0.000
Total	1,000.000	516.957	1,050.000

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been increased as compared to Budget Estimates 2022-23.

CULTURE**PART-I**

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

PART-II

An amount of Rs.2,867.250 million has been included in the Budget Estimates 2023-24 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	Budget	Revised	Budget
FUNCTIONAL	Estimates	Estimates	Estimates
Classification	2022-23	2022-23	2023-24

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

CULTURE DEPARTMENT	(Capital)	1,593.197	1,424.951	2,632.250
	(Revenue)	407.803	164.492	235.000
Total		2,001.000	1,589.443	2,867.250

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been increased as compared to Budget Estimates 2022-23.

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

This classification shows the expenditures relating to the:

(17) INFORMATION, SCIENCE & TECHNOLOGY DEPARTMENT

PART-II

An amount of Rs.741.650 million has been included in the Budget Estimates 2023-24 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 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-24

**S490 INFORMATION TECHNOLOGY
PROMOTION**

INFORMATION, SCIENCE & TECHNOLOGY DEPARTMENT

INFORMATION, SCIENCE & TECHNOLOGY DEPARTMENT	0.000	0.000	0.000
(Capital)			
(Revenue)	855.000	128.972	741.650
Total	855.000	128.972	741.650

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been increased as compared to Budget Estimates 2022-23.

SCHOOL EDUCATION**PART-I**

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

PART-II

An amount of Rs.18,500.0 million has been included in the Budget Estimates 2023-24 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	Budget	Revised	Budget
FUNCTIONAL	Estimates	Estimates	Estimates
Classification	2022-23	2022-23	2023-24

S400 OTHERS**EDUCATION DEPARTMENT (SCHOOL)**

EDUCATION DEPARTMENT	(Capital)	13,178.905	7,510.208	17,828.343
	(Revenue)	2,133.510	526.069	671.657
Total		15,312.415	8,036.277	18,500.000

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been increased as compared to Budget Estimates 2022-23.

COLLEGES**PART-I**

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

PART-II

An amount of Rs.6,580.0 million has been included in the Budget Estimates 2023-24 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 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-24

S400 OTHERS**EDUCATION DEPARTMENT (COLLEGES**

EDUCATION DEPARTMENT (Capital)	5,358.515	3,836.225	5,767.407
(Revenue)	880.665	260.371	812.593
Total	6,239.180	4,096.596	6,580.000

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been increased as compared to Budget Estimates 2022-23.

TECHNICAL EDUCATION**PART-I**

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

PART-II

An amount of Rs.1,500.0 million has been included in the Budget Estimates 2023-24 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	Budget	Revised	Budget
FUNCTIONAL	Estimates	Estimates	Estimates
Classification	2022-23	2022-23	2023-24
S400 OTHERS			

TECHNICAL EDUCATION

TECHNICAL EDUCATION DEPARTMENT (Capital)	1,070.065	198.422	1,205.288
(Revenue)	429.935	46.628	294.712
Total	1,500.000	245.050	1,500.000

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been increased as compared to Budget Estimates 2022-23.

UNIVERSITIES AND BOARD**PART-I**

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

PART-II

An amount of Rs.6,710.0 million has been included in the Budget Estimates 2023-24 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 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-24
S400	GENERAL UNIVERSITIES/ COLLEGES/ INSTITUTES			
	UNIVERSITIES AND BOARD			
	UNIVERSITIES AND BOARD (Capital)	5,872.930	1,582.199	4,973.959
	(Revenue)	2,653.116	592.760	1,736.041
	Total	8,526.046	2,174.959	6,710.000

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been decreased as compared to Budget Estimates 2022-23.

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

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

PART-II

An amount of Rs.3,400.0 million has been included in the Budget Estimates 2023-24 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		Budget	Revised	Budget
FUNCTIONAL		Estimates	Estimates	Estimates
Classification		2022-23	2022-23	2023-24
S400	SECRETARIAT / POLICY / CURRICULUM			
	OTHERS			
	SPECIAL EDUCATION			
	SPECIAL EDUCATION (Capital)	2,427.824	420.688	3,170.000
	(Revenue)	212.176	0.000	229.278
	Total	2,640.000	420.688	3,399.278

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been increased as compared to Budget Estimates 2022-23.

POPULATION WELFARE**PART-I**

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

PART-II

An amount of Rs.350.0 million has been included in the Budget Estimates 2023-24 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 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-24

S430 POPULATION WELFARE MEASURES**POPULATION WELFARE DEPARTMENT**

POPULATION WELFARE DEPARTMENT (Capital)	190.380	34.589	239.805
(Revenue)	159.820	17.100	110.195
Total	350.200	51.689	350.000

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been same as compared to Budget Estimates 2022-23.

WOMEN DEVELOPMENT**PART-I**

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

PART-II

An amount of Rs.300.0 million has been included in the Budget Estimates 2023-24 for On-going & New Schemes.

PART-III

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

		(Rupees in million)		
	Development Expenditure FUNCTIONAL Classification	Budget Estimates 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-24
S450	SHELTER FOR THE HOMELESS (DARUL-AMAN)			
	WOMEN DEVELOPMENT DEPARTMENT			
	WOMEN DEVELOPMENT DEPARTMENT (Capital)	60.031	14.850	57.765
	(Revenue)	239.969	5.490	242.235
	Total	300.000	20.340	300.000

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been decreased as compared to Budget Estimates 2022-23.

REHABILITATION**PART-I**

This classification shows the expenditures relating to the:

PART-II

An amount of Rs.708.0 million has been included in the Budget Estimates 2023-24 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 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-24
S330	RELIEF MEASURES ADMINISTRATION			
	REHABILITATION DEPARTMENT			
	REHABILITATION DEPARTMENT (Capital)	372.795	112.317	268.000
	(Revenue)	627.205	163.849	440.000
	Total	1,000.000	276.166	708.000

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been decreased as compared to Budget Estimates 2022-23.

SOCIAL WELFARE**PART-I**

This classification shows the expenditures relating to the:

PART-II

An amount of Rs.762.0 million has been included in the Budget Estimates 2023-24 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 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-24
S410	SOCIAL WELFARE MEASURES AND GRANTS			
	SOCIAL WELFARE DEPARTMENT			
	SOCIAL WELFARE DEPARTMENT (Capital)	722.596	74.400	571.681
	(Revenue)	77.804	67.294	190.319
	Total	800.400	141.694	762.000

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been decreased as compared to Budget Estimates 2022-23.

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

This classification shows the expenditures relating to the:

PART-II

An amount of Rs.460.2 million has been included in the Budget Estimates 2023-24 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 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-24
S350 AUQAF, RELIGIOUS AFFAIRS ZAKAT & USHR DEPARTMENT			
AUQAF, RELIGIOUS AFFAIRS ZAKAT & USHR DEPARTMENT			
AUQAF, RELIGIOUS AFFAIRS ZAKAT & USHR DEPARTMENT (Capital)	500.250	365.607	460.200
(Revenue)	0.000	0.000	0.000
Total	500.250	365.607	460.200

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been decreased as compared to Budget Estimates 2022-23.

FEDERAL GRANTS**PART-I**

This classification shows the expenditures relating to the:

PART-II

An amount of Rs. 52,912.070 million has been included in the Budget Estimates 2023-24 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	2022-23	2022-23	2023-24
S310	MISCELLANEOUS			
	MISCELLANEOUS (Capital)	6,024.580	12,500.000	52,912.070
	(Revenue)	0.000	0.000	0.000
	Total	6,024.580	12,500.000	52,912.070

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been increased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been increased as compared to Budget Estimates 2022-23.

DISTRICT ADP**PART-I**

This classification shows the expenditures relating to the:

PART-II

An amount of Rs. 30,000.0 million has been included in the Budget Estimates 2023-24 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	2022-23	2022-23	2023-24
S310	MISCELLANEOUS			
	MISCELLANEOUS (Capital)	30,000.000	19,966.519	30,000.000
	(Revenue)	0.000	33.481	0.000
	Total	30,000.000	20,000.000	30,000.000

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has allocated same as compared to Budget Estimates 2022-23.

HUMAN RIGHTS**PART-I**

This classification shows the expenditures relating to the:

PART-II

An amount of Rs.138.0 million has been included in the Budget Estimates 2023-24 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	2022-23	2022-23	2023-24
S310	MISCELLANEOUS			
	HUMAN RIGHTS (Capital)	0.000	0.000	0.000
	(Revenue)	115.000	57.100	138.000
	Total	115.000	57.100	138.000

Revised Estimates 2022-23:- For Fiscal Year 2022-23, the Revised Estimates has been decreased as compared to Budget Estimates 2022-23.

Budget Estimates 2023-24:- For Fiscal Year 2023-24, the Budget Estimates has been increased as compared to Budget Estimates 2022-23.