



*Research Report No. 42*

**RECASTING SINDH BUDGET  
(EXPENDITURES)  
FROM 'HEAD OF ACCOUNT'  
TO 'DEPARTMENT' BASIS**

**SOCIAL POLICY AND DEVELOPMENT CENTRE**

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**RECASTING SINDH BUDGET (EXPENDITURES)  
FROM 'HEAD OF ACCOUNT'  
TO  
'DEPARTMENT' BASIS**

**By**

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# **INTRODUCTION**

**CURRENT REVENUE  
EXPENDITURE**

**DEVELOPMENT  
EXPENDITURE**

## INTRODUCTION

The Federal and provincial governments present their respective annual budgets each year, specifying revenues and expenditures. Revenue estimates are specified by source for all the budgets. For expenditures, however, the estimates are presented for each of the Ministries/Departments or by Heads of Account. The Federal budget is presented in a format, which specifies expenditure estimates by Ministry; while the Sindh budget is presented by Heads of Account, with different Departments drawing on different Heads of Account for their expenditures.

Given the particular format of the Sindh budget, information on total estimated expenditure of any one Department is not readily available. The present analysis, thus, attempts to recast the Sindh budget from a 'Head of Account' basis to a 'Department' basis. Essentially, this has involved the identification of all expenditures estimated for each of the 22 Department among 44 Heads of Account for Current Expenditure and 39 Heads of Account for Development Expenditure. For example, all Current Expenditures on account of the Home Department is identified in various Heads of Accounts, i.e., Organs of State, Police, Jails and Detention Places, Civil Defence, Training & Research in Law & Order, and Buildings & Structures, and aggregated as total Home Department expenditures. Similarly, all Development Expenditures on account of the Department of Agriculture, Fishing & Livestock is identified in various sub-heads of two heads of account, i.e., Agriculture and Food and Buildings and Structures.

The analysis is based on Revised estimates for the years 1997-98, 1998-99, and 1999-00, separately for Current and Development expenditures. Both sets of expenditures have Revenue and Capital streams. Current expenditure is composed of 'Current Revenue' and 'Current Capital' and Development expenditure is composed of 'Development Revenue' and 'Development Capital'. 'Current Revenue' comprises of Establishment and Other heads of expenditures.

Capital components of 'Current Revenue', i.e., Subsidies, Grants & Subventions, Debt Servicing, and Others and all components of 'Current Capital' comprising Debt Servicing on Floating Debt, Permanent Debt, and Loans from Central Government, Government Investment (NES), Loans & Advances (Current), Loans & Advances to government servants, and State Trading have not been allocated to any department.

**TABLE 1**  
**DEPARTMENTS OF GOVERNMENT OF SINDH**

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1.	Agriculture, Fishing & Livestock
2.	Board of Revenue
3.	Communications & Works
4.	Culture, Tourism & Youth Affairs
5.	Education
6.	Excise & Taxation
7.	Finance
8.	Food & Cooperatives
9.	Forest, Wildlife & Environment
10.	Health
11.	Home
12.	Housing & Town Planning
13.	Industries, Commerce & Mineral Development
14.	Information
15.	Irrigation & Power
16.	Labour & Transport
17.	Law, Social Welfare & Women's Development
18.	Local Government, Public Health Engineering, Rural Development & Katchi Abadies
19.	Planning & Development
20.	Population & Welfare
21.	Religious Affairs, Auqaf, Zakat & Usher & Minorities Affairs
22.	Services & General Administration
23.	Science & Technology*
24.	Justice – Law Courts*
25.	Others*

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*\*Science and Technology, Justice-Law Courts and Others are not Departments of the Government of Sindh, However, budgetary allocations are made to these heads.*



**TABLE 2**  
**GOVERNMENT OF SINDH**  
**BUDGET AT A GLANCE**  
**By Department**  
*(Revised estimates)*

*(Rs in million)*

Departments	1997-98			1998-99			1999-00		
	Current	Development	Total	Current	Development	Total	Current	Development	Total
Agriculture, Fishing & Livestock	922	125	1047	906	77	983	1184	81	1265
Board of Revenue	141	19	160	179	25	204	408	26	434
Communications & Works	780	942	1722	640	952	1592	863	910	1773
Culture, Tourism & Youth Affairs	59	15	74	33	20	53	39	30	69
Education	10945	705	11650	11796	890	12686	13970	890	14860
Excise & Taxation	222	2	224	156	8	164	290	7	297
Finance	2911	2	2913	3397	2	3399	3922	2	3924
Forest, Wildlife & Environment	150	54	204	130	55	185	172	65	237
Food & Cooperatives	50	N.A.	50	41	N.A.	41	57	N.A.	57
Health	2840	357	3197	3133	365	3498	4173	360	4533
Home	5350	126	5476	5326	45	5371	6867	53	6920
Housing & Town Planning	9	11	20	7	11	18	10	13	23
Industries, Commerce & Mineral Resources	181	5	186	152	25	177	211	20	231
Information	38	N.A.	38	36	N.A.	36	37	N.A.	37
Irrigation & Power	2310	1023	3333	2448	734	3182	2646	708	3354
Law, Social Welfare & Women's Development	220	4	224	233	10	243	238	8	246
Local Government, Public Health Engineering, Rural Development & Katchi Abadies	387	602	989	487	686	1173	494	817	1311
Labour & Transport	108	17	125	104	22	126	118	24	142
Planning & Development	82	10	92	85	31	116	84	82	166
Population & Welfare	N.A.	220	220	N.A.	274	274	N.A.	177	177
Religious Affairs, Auqaf, Zakat & Ushr & Minorities Affairs	6	N.A.	6	6	N.A.	6	8	N.A.	8
Services & General Administration	816	13	829	351	29	380	312	28	340
Science & Technology	121	1	122	127	N.A.	127	0.4	3	3
Justice – Law Courts	262	N.A.	262	296	N.A.	296	357	N.A.	357
Others	N.A.	386	386	N.A.	173	173	N.A.	62	62
<b>Total Departmental Budget</b>	<b>28911</b>	<b>4640</b>	<b>33551</b>	<b>30069</b>	<b>4434</b>	<b>34503</b>	<b>36462</b>	<b>4368</b>	<b>40830</b>



## **CURRENT REVENUE EXPENDITURE**

### ***Agriculture, Fishing & Livestock***

Total current revenue expenditure of the Agriculture, Fishing & Livestock Department has been constituted by aggregating 11 expenditure components from 5 different heads of accounts. Five components, i.e., Agriculture Department Administration, Agriculture Research & Extension, Plant Protection & Locust Control, Livestock & Fisheries (Secretariat) and Livestock & Fisheries (Director General) have been obtained from the head of accounts 'Agriculture & Food Administration'. Three components, i.e., Agriculture (Other), Fisheries (Other) and Veterinary have been obtained from the head of account 'Buildings & Structures'. The remaining three components, i.e., Fisheries, Animal Husbandry and Land Management have been obtained from heads of accounts of the same name, respectively.

### ***Board of Revenue***

Total current revenue expenditure of the Board of Revenue Department has been constituted by aggregating 2 components of expenditure, 'Board of Revenue' and 'Natural Calamities & Other Disasters', and has been obtained from the heads of account with the same names, respectively.

### ***Communications & Works***

Total current revenue expenditure of the Communications & Works Department has been constituted by aggregating 8 components of expenditures from 3 heads of account. They include expenditures under the heads of account 'Highways, Roads & Bridges', 'Administration (Works)', and 'Buildings & Structures'. Highways, Roads & Bridges has been obtained from the head of account of the same name, Administration Highways Department and Communications & Works from head of account 'Administration (Works)', and the remaining five components, i.e., Communications & Works (Other), General Administration (Other), A.D.C. Works (Other), Civil Works (Other), and Other Buildings have been obtained from the head of account 'Buildings & Structures'.

### ***Culture, Tourism & Youth Affairs***

Total current revenue expenditure of the Culture, Tourism & Youth Affairs Department has been constituted by aggregating 4 components of expenditures from 4 heads of account. Culture & Tourism has been obtained from head of account 'Buildings & Structures' and Culture & Tourism Cell from 'Education'. Sports & Recreation Facilities and Other Community Services have been obtained from heads of account of the same name, respectively.

### ***Education***

Total current revenue expenditure of the Education Department has been constituted by aggregating 3 components of expenditures from 3 heads of account. Education has been obtained from the head of account of the same name, Education Department (Other) from 'Buildings & Structures', and Administration Education Department from 'Administration (Works)'.

### ***Excise & Taxation***

Total current revenue expenditure of the Excise & Taxation Department has been obtained from the head of account 'Tax Management – Excise & Taxation'.

### ***Finance***

Total current revenue expenditure of the Finance Department has been constituted by aggregating expenditures from three heads of account: 'Finance', 'Superannuation & Pension' and 'Other Government Contribution to Group Insurance'.

### ***Forest, Wildlife & Environment***

Total current revenue expenditure of the Forest, Wildlife & Environment Department has been constituted by aggregating 5 components of expenditures from 5 heads of account. Forest & Wildlife (Secretariat) has been obtained from the head of account 'Agriculture & Food Administration', Forestry from 'Forestry'. Environmental Protection Agency from 'Organs of State', Coastal Development Authority from 'Planning', and 'Preservation of Wildlife & Control of Hunting' from 'Social Security & Social Welfare'.

### ***Food & Cooperatives***

Total current revenue expenditure of the Food & Cooperatives Department has been constituted by aggregating 4 components of expenditures from 4 heads of account. Cooperation has been obtained from the head of account 'Cooperation', Cooperation (Secretariat) from 'Manpower & Labor Management', Food & Cooperation (Secretariat) from 'Agriculture & Food Administration', and General Administration Food (Other) from 'Buildings & Structures'.

### ***Health***

Total current revenue expenditure of the Health Department has been constituted by aggregating 3 components of expenditure from 3 heads of account. Health has been obtained from 'Health', Anti-Malaria Programme from 'Public Health Services', and Health Services (Other) from 'Buildings & Structures'.

### ***Home***

Total current revenue expenditure of the Home Department has been constituted by aggregating 8 components of expenditures from 6 heads of account. Two components, i.e., Home and Divisional & District Administration have been obtained from the head of account 'Organs of State', Police has been obtained from two heads of account, i.e., 'Police' and 'Buildings & Structures', and Jails & Convict Settlement (Other) has been taken from 'Buildings & Structures'. Jails & Detention Places, Civil Defence, and Training & Research in Law Order have been obtained from heads of account of the same name, respectively.

### ***Housing & Town Planning***

Total current revenue expenditure of the Housing & Town Planning Department has been constituted by aggregating 3 components of expenditures from 3 heads of account. Housing & Town Planning has been obtained from 'Organs of State', Urban/Town Planning & Regulatory Services from head of account of the same name, and Administration Housing & Town Planning from 'Administration (Works)'.

***Industries, Commerce & Mineral Department***

Total current revenue expenditure of the Industries, Commerce & Mineral Department has been constituted by aggregating 3 components of expenditures from 3 heads of account. Weights & Measures has been obtained from 'Planning', while Industrial & Mineral Resources and Stationery & Printing have been obtained from the heads of accounts of the same name, respectively.

***Information***

Total current revenue expenditure of the Information Department has been obtained from the head of account 'Publicity & Information'.

***Irrigation & Power***

Total current revenue expenditure of the Irrigation Department has been constituted by aggregating 3 components: Irrigation, Land Reclamation and Fuel & Power. They have all been obtained from heads of account of the same name, respectively.

***Labour & Transport***

Total current revenue expenditure of the Labour & Transport Department has been constituted by aggregating 2 components of expenditures, Manpower & Labor Management and Transport and Communications, obtained from the heads of account of the same name, respectively.

***Law, Social Welfare & Women's Development***

Total current revenue expenditure of the Law, Social Welfare & Women Development Department has been constituted by aggregating 3 components of expenditures from 3 heads of accounts: 'Law', 'Social Security & Social Welfare', and 'Women Development'. Expenditures on Law and Social Security & Social Welfare have been obtained from the heads of account of the same name, respectively, while Women Development have been obtained from head of account 'Organs of State'.

### ***Local Government, Public Health Engineering, Rural Development & Katchi Abadies***

Total current revenue expenditure of the Local Government, Public Health Engineering, Rural Development & Katchi Abadies Department has been constituted by aggregating 7 components of expenditures from 5 heads of accounts. Local Government, Public Health Engineering, Rural Development & Katchi Abadies and Local Bodies Appellate Tribunal have been obtained from 'Organs of State' and Other Department (PHED) from 'Buildings & Structures'. Public Health Services/Engineering and Works (Rural) have been obtained the head of account 'Public Health Services/Engineering', Rural Development from the head of account of the same name, and SAZDA from 'Planning'.

### ***Planning & Development***

Total current revenue expenditure of the Planning & Development expenditure has been constituted by aggregating 4 components of expenditure from 3 heads of account. Planning and Sindh Regional Plan Organization has been obtained from 'Planning', Planning & Development (Other) from 'Buildings and Structures', and Statistics from the head of account of the same name.

### ***Religious Affairs, Auqaf, Zakat, Ushr & Minorities Affairs***

Total current revenue expenditure of the Religious Affairs, Auqaf, Zakat, Ushr & Minorities Affairs Department has been obtained from the head of account 'Religious Affairs'.

### ***Services & General Administration***

Total current revenue expenditure of the Services General & Administration Department has been constituted by aggregating 5 components of expenditures from 2 heads of account. Services & General Administration, Anti-Corruption Establishment, Provincial Election Authority (Sindh) and Wafaqi Mohtasib (Sindh) have been obtained from 'Organs of State' and Administrative Training from the head of account of the same name.

### ***Others***

### ***Science & Technology***

Science & Technology is not a Department of the Government of Sindh. However, the budget specifies expenditure for the same. Total current revenue expenditure on this account has been constituted by aggregating expenditures specified under two heads of account, ‘Organs of State’ and ‘Planning’.

***Justice – Law Courts***

Justice – Law Courts is not a Department of the Government of Sindh. However, the budget specifies expenditure for the same. Total current revenue expenditure on this head has been obtained from the head of account of the same name.



**TABLE 3**  
**CURRENT EXPENDITURE**  
**HEAD OF ACCOUNTS**

S. No.	Name of Account	Account No.
<b>Current Revenue Expenditure</b>		
1	Organs of State (Excluding Law Department and others)	6-01000
	Science & Technology	6-01000
2	Law	6-01106
3	Finance	6-02100
4	Board of Revenue	6-02300
5	Excise & Taxation	6-02300
6	Supperannuation & Pension	6-02800
7	Government Contribution to Group Insurance	6-02900
8	Planning	6-03200
	Coastal Development Authority	6-03200
	Sindh Regional Plan Organization	6-03200
	Sindh Arid Zone Development Authority	6-03200
	Science & Technology Cell	6-03200
9	Weights & Measures	6-03200
10	Statistics	6-06000
11	Publicity & Information	6-07000
12	Administrative Training	6-09100
13	Justice-Law Courts	6-21000
14	Police	6-22000
15	Jails & Detention Places	6-23000
16	Civil Defence	6-24000
17	Training & Research in Law & Order	6-26000
18	Administration (Works)	6-31100
	Communications & Works	6-31100
	Administration Housing & Town Planning	6-31100
	Administration Education Department	6-31100
	Administration Highways Department	6-31100
19	Highways, Roads & Bridges	6-31200
20	Buildings & Structures	6-31400
	Communication & Works	6-31400
	General Administration (Other)	6-31400
	General Administration Food (Other)	6-31400
		<i>(Contd...)</i>
	Jails & Convict Settlement (Other)	6-31400

**TABLE 3**  
**CURRENT EXPENDITURE**  
**HEAD OF ACCOUNTS**

S. No.	Name of Account	Account No.
	Health Services (Other)	6-31400
	Agriculture (Other)	6-31400
	Fisheries (Other)	6-31400
	Veterinary	6-31400
	Civil Works (Other)	6-31400
	Other Buildings	6-31400
	Planning & Development (Others)	6-31400
	Communications & Works (Other)	6-31400
	A.D.C. Works (Other)	6-31400
	Police	6-31400
	Education Department	6-31400
	Culture & Tourism	6-31400
	Other Department (PHED)	6-31400
21	Public Health Services/Engineering	6-32000
	Works (Rural)	6-32000
	Anti-Malaria Programme	6-32000
22	Manpower and Labour Management	6-44000
	Cooperation Department (Secretariat)	6-44000
23	Urban/Town Planning & Regulatory Services	6-36000
24	Other Community Services	6-39000
25	Education	6-41000
	Culture & Tourism Cell	6-41000
26	Health	6-42000
27	Sports & Recreation Facilities	6-46000
28	Social Security & Social Welfare	6-47000
	Preservation of Wildlife & Control of Hunting	6-47000
29	Natural Calamities & Other Disasters	6-48000
30	Religious Affairs	6-49000
31	Agriculture & Food Administration	6-51000
	Agriculture Department	6-51000
	Food & Cooperation (Secretariat)	6-51000
	Forest & Wildlife (Secretariat)	6-51000
	Livestock & Fisheries (Secretariat)	6-51000
	Livestock & Fisheries (Directorate General)	6-51000
		<i>(Contd...)</i>
	Agriculture Research & Extension	6-51000
	Plant Protection & Locust Control	6-51000

**TABLE 3**  
**CURRENT EXPENDITURE**  
**HEAD OF ACCOUNTS**

S. No.	Name of Account	Account No.
32	Land Management	6-51200
33	Animal Husbandry	6-516000
34	Forestry	6-51700
35	Fisheries	6-51800
36	Cooperation	6-51901
37	Irrigation	6-52000
38	Land Reclamation	6-53000
39	Fuel & Power	6-54000
40	Rural Development	6-56000
41	Industries & Mineral Resources	6-57000
42	Stationery & Printing	6-57500
43	Transport & Communication	6-58000
44	Subsidies	6-60000
	Debt servicing (Interest Payments)	6-71000
45	Grants and subventions	6-74000
46	other Expenditures	6-89000
<b>Current Capital Expenditure</b>		
	Debt Servicing (Floating Debt Charged)	7-71000
	Debt Servicing (Permanent Debt Charged)	7-71000
	Debt Servicing-Loans from Central Government (Discharged)	7-71000
47	Government Investment (NES)	7-72000
48	Loans and Advances (Current)	7-73000
49	Loans and Advances to Government Servants	7-73500
50	State Trading	7-81000

**TABLE 4**  
**SOURCES OF CURRENT EXPENDITURE**  
**BY DEPARTMENT**

S. No.	Department/Sub-Head of Account	Head of Account	Account No.
<b>1</b>	<b>Agriculture &amp; Fishing &amp; Livestock</b>		
	Agriculture Department (Administration)	Agriculture & Food Administration	6-51000
	Agriculture Research & Extension	Agriculture & Food Administration	6-51000
	Plant Protection & Locust Control	Agriculture & Food Administration	6-51000
	Agriculture (Other)	Buildings & Structures	6-31400
	Livestock & Fisheries (Secretariat)	Agriculture & Food Administration	6-51000
	Livestock & Fisheries (Director General)	Agriculture & Food Administration	6-51000
	Fisheries	Fisheries	6-51800
	Fisheries (Other)	Buildings & Structures	6-31400
	Veterinary	Buildings & Structures	6-31400
	Animal Husbandry	Animal Husbandry	6-516000
	Land Management	Land Management	6-51200
<b>2</b>	<b>Board of Revenue</b>		
	Board of Revenue	Tax Management - Board of Revenue	6-02300
	Natural Calamities & Other disasters	Natural Calamities & Other disasters	6-48000
<b>3</b>	<b>Communications &amp; Works</b>		
	Highways, Roads & Bridges	Highways, Roads & Bridges	6-31200
	Administration Highways Department	Administration (Works)	6-31100
	Communications & Works	Administration (Works)	6-31100
	Communications & Works (Other)	Buildings & Structures	6-31400
	General Administration (Other)	Buildings & Structures	6-31400
	A.D.C. Works (Other)	Buildings & Structures	6-31400
	Civil Works (Other)	Buildings & Structures	6-31400
	Other Buildings	Buildings & Structures	6-31400
<b>4</b>	<b>Culture, Tourism &amp; Youth Affairs</b>		
	Culture & Tourism	Buildings & Structures	6-31400
	Culture & Tourism Cell	Education	6-41000
	Sports & Recreation Facilities	Sports & Recreation Facilities	6-46000
	Other Community Services	Other Community Services	6-39000
<b>5</b>	<b>Education</b>		
	Education	Education	6-41000
	Education Department (Other)	Buildings & Structures	6-31400
	Administration Education Department	Administration (Works)	6-31100

*(Contd...)*

**TABLE 4**  
**SOURCES OF CURRENT EXPENDITURE**  
**BY DEPARTMENT**

S. No.	Department/Sub-Head of Account	Head of Account	Account No.
<b>6</b>	<b>Excise &amp; Taxation</b>		
	Excise & Taxation	Tax Management-Excise & Taxation	6-02300
<b>7</b>	<b>Finance</b>		
	Finance	Finance	6-02100
	Supperannuation & Pension	Supperannuation & Pension	6-02800
	Other Government Contribution to Group Insurance	Other Govt. Contribution to Group Insurance	6-02900
<b>8</b>	<b>Food &amp; Co-operatives</b>		
	Co-operation	Co-operation	6-51901
	Co-operation (Secretariat)	Manpower & Labour Management	6-44000
	Food & Co-operation (Secretariat)	Agriculture & Food Administration	6-51000
	General Administrarion Food (Other)	Buildings & Structures	6-31400
<b>9</b>	<b>Forest, Wildlife &amp; Environment</b>		
	Forest & Wildlife (Secretariat)	Agriculture & Food Administration	6-51000
	Forestry	Forestry	6-51700
	Environmental Protection Agency	Organs of State	6-01000
	Coastal Development Authority	Planning	6-03200
	Preservation of Wildlife & Control of Hunting	Social Security & Social Welfare	6-47000
<b>10</b>	<b>Health</b>		
	Health	Health	6-42000
	Anti-Malaria Programme	Public Health Services	6-32000
	Health Services (Other)	Buildings & Structures	6-31400
<b>11</b>	<b>Home</b>		
	Home	Organs of State	6-01000
	Police	Police	6-22000
	Police	Buildings & Structures	6-31400
	Jails & Detention Places	Jails & Detention Places	6-23000
	Jails & Convict Settlement (Other)	Buildings & Structures	6-31400
	Divisional & District Administration	Organs of State	6-01000
	Civil Defence	Civil Defence	6-24000
	Training & Research in Law & Order	Training & Research in Law & Order	6-26000
			<i>(Contd...)</i>
<b>12</b>	<b>Housing &amp; Town Planning</b>		
	Housing & Town Planning	Organs of State	6-01000

**TABLE 4**  
**SOURCES OF CURRENT EXPENDITURE**  
**BY DEPARTMENT**

S. No.	Department/Sub-Head of Account	Head of Account	Account No.
	Urban/Town Planning & Regulatory Services	Urban/Town Planning & Regulatory Services	6-36000
	Administration Housing & Town Planning	Administration (Works)	6-31100
<b>13</b>	<b>Industries, Commerce &amp; Mineral Development</b>		
	Weights & Measures	Planning	6-03200
	Industries & Mineral Resources	Industries & Mineral Resources	6-57000
	Stationery & Printing	Stationery & Printing	6-57500
<b>14</b>	<b>Information</b>		
	Information	Publicity & Information	6-07000
<b>15</b>	<b>Irrigation &amp; Power</b>		
	Irrigation	Irrigation	6-52000
	Land Reclamation	Land Reclamation	6-53000
	Fuel & Power	Fuel & Power	6-54000
<b>16</b>	<b>Law, Social Welfare &amp; Women's Development</b>		
	Law	Law	6-01106
	Women Development	Organs of State	6-01000
	Social Security & Social Welfare	Social Security & Social Welfare	6-47000
<b>17</b>	<b>Labour &amp; Transport</b>		
	Manpower and Labour Management	Manpower and Labour Management	6-44000
	Transport & Communication	Transport & Communication	6-58000
<b>18</b>	<b>Local Government, Public Health Engineering,</b>		
	Rural Development and Katchi Abadies		
	LG, PHE, RD, & KA	Organs of State	6-01000
	Local Bodies Appellate Tribunal	Organs of State	6-01000
	Other Departments (PHED)	Buildings & Structures	6-31400
	Public Health Services/Engineering	Public Health Services/Engineering	6-32000
	Works (Rural)	Public Health Services/Engineering	6-32000
			<i>(Contd...)</i>
	Rural Development	Rural Development	6-56000
	SAZDA	Planning	6-03200

**TABLE 4**  
**SOURCES OF CURRENT EXPENDITURE**  
**BY DEPARTMENT**

S. No.	Department/Sub-Head of Account	Head of Account	Account No.
<b>19</b>	<b>Planning &amp; Development</b>		
	Planning	Planning	6-03200
	Planning & Development (Others)	Buildings & Structures	6-31400
	Statistics	Statistics	6-06000
	Sindh Regional Plan Organisation	Planning	6-03200
<b>20</b>	<b>Population &amp; Welfare</b>	N.A.	
<b>21</b>	<b>Religious Affairs, Auqaf, Zakat &amp; Ushr &amp; Minorities Affairs</b>	Religious Affairs	6-49000
<b>22</b>	<b>Services &amp; General Administration</b>		
	Services & General Administration	Organs of State	6-01000
	Anti-Corruption Establishment	Organs of State	6-01000
	Provincial Election Authority (Sindh)	Organs of State	6-01000
	Wafaqi Mohtasib (Provincial Mohtasib Sindh)	Organs of State	6-01000
	Administrative Training	Administrative Training	6-09100
<b>23</b>	<b>Science &amp; Technology</b>		
	Science & Technology	Organs of State	6-01000
	Science & Technology Cell	Planning	6-03200
<b>24</b>	<b>Justice-Law Courts</b>	Justice-Law Courts	6-21000
<b>25</b>	<b>Others</b>	N.A.	

**TABLE 5**  
**CURRENT EXPENDITURE**  
**BY DEPARTMENT**  
*(Revised Estimates: 1997-98)*

*(Rs in millions)*

S.No.	Department / Sub-Head of Account	Head of Account	Establishment Charges	Others	Total
<b>1</b>	<b>Agriculture, Fishing &amp; Livestock</b>		<b>589.7</b>	<b>332.70</b>	<b>922.4</b>
	Agriculture Department (Administration)	6-51000	100.60	212.24	312.84
	Agriculture Research & Extension	6-51000	24.60	5.90	30.50
	Plant Protection & Locust Control	6-51000	171.68	10.87	182.55
	Agriculture (Other)	6-31400	--	--	8.63
	Livestock & Fisheries (Secretariat)	6-51000	0.66	0.08	0.74
	Livestock & Fisheries (Director General)	6-51000	1.47	0.26	1.73
	Fisheries	6-51800	--	--	35.97
	Fisheries (Other)	6-31400	--	--	1.79
	Veterinary	6-31400	--	--	2.52
	Animal Husbandry	6-516000	142.18	33.63	175.81
	Land Management	6-51200	148.51	20.81	169.32
<b>2</b>	<b>Board of Revenue</b>		<b>78.55</b>	<b>62.32</b>	<b>140.87</b>
	Board of Revenue	6-02300	77.98	22.06	100.03
	Natural Calamities & Other Disasters	6-48000	0.57	40.26	40.83
<b>3</b>	<b>Communications &amp; Works</b>		<b>410.79</b>	<b>369.3</b>	<b>780.09</b>
	Highways, Roads & Bridges	6-31200	--	--	236.64
	Administration Highways Department	6-31100	243.42	4.60	248.01
	Communications & Works	6-31100	167.37	35.10	202.47
	Communications & Works (Other)	6-31400	--	--	9.03
	General Administration (Other)	6-31400	--	--	61.74
	A.D.C. Works (Other)	6-31400	--	--	2.25
	Civil Works (Other)	6-31400	--	--	18.28
	Other Buildings	6-31400	--	--	1.66
<b>4</b>	<b>Culture, Tourism &amp; Youth Affairs</b>		<b>11.39</b>	<b>47.33</b>	<b>58.72</b>
	Culture & Tourism	6-31400	--	--	--
	Culture & Tourism Cell	6-41000	6.89	0.63	7.51
	Sports & Recreation Facilities	6-46000	4.51	31.18	35.69
	Other Community Services	6-39000	--	--	15.52
<b>5</b>	<b>Education</b>		<b>9788.78</b>	<b>1156.62</b>	<b>10945.4</b>
	Education	6-41000	9723.99	845.12	10569.11
	Education Department	6-31400	--	--	306.68
	Administration Education Department	6-31100	64.79	4.82	69.61
<b>6</b>	<b>Excise &amp; Taxation</b>	6-02300	<b>120.95</b>	<b>101.21</b>	<b>222.17</b>
<b>7</b>	<b>Finance</b>		<b>69.92</b>	<b>2841.22</b>	<b>2911.14</b>

*(Contd...)*



**TABLE 5**  
**CURRENT EXPENDITURE**  
**BY DEPARTMENT**  
*(Revised Estimates: 1997-98)*

*(Rs in millions)*

S.No.	Department / Sub-Head of Account	Head of Account	Establishment Charges	Others	Total
	Finance	6-02100	69.92	316.22	386.14
	Supperannuation & Pension	6-02800	--	--	2475.00
	Other Government Contribution to Group Insurance	6-02900	--	--	50.00
<b>8</b>	<b>Forest, Wildlife &amp; Environment</b>		<b>102.43</b>	<b>47.22</b>	<b>149.65</b>
	Forest & Wildlife (Secretariat)	6-51000	2.42	0.38	2.79
	Forestry	6-51700	69.01	35.23	104.24
	Environmental Protection Agency	6-01000	3.24	0.81	4.04
	Coastal Development Authority	6-03200	0.00	4.59	4.59
	Preservation of Wildlife & Control of Hunting	6-47000	27.77	6.22	33.99
<b>9</b>	<b>Food &amp; Cooperatives</b>		<b>34.98</b>	<b>15.48</b>	<b>50.47</b>
	Co-Operation	6-51901	30.39	2.33	32.72
	Co-Operation (Secretariat)	6-44000	1.24	0.10	1.34
	Food & Cooperation (Secretariat)	6-51000	3.36	1.56	4.92
	General Administration Food (Other)	6-31400	--	--	11.49
<b>10</b>	<b>Health</b>		<b>1812.4</b>	<b>1027.10</b>	<b>2839.5</b>
	Health	6-42000	1761.76	951.65	2713.41
	Anti-Malaria Programme	6-32000	50.64	0.68	51.33
	Health Services (Other)	6-31400	--	--	74.76
<b>11</b>	<b>Home</b>		<b>4021.74</b>	<b>1328.16</b>	<b>5349.9</b>
	Home	6-01000	16.22	178.52	194.74
	Divisional & District Administration	6-01000	167.65	320.69	488.34
	Police	6-22000	3717.32	658.37	4375.70
	Police	6-31400	--	--	--
	Jails & Detention Places	6-23000	76.39	151.34	227.74
	Jails & Convict Settlement (Other)	6-31400	--	--	6.90
	Civil Defence	6-24000	9.06	1.12	10.19
	Training & Research in Law & Order	6-26000	35.09	11.21	46.30
<b>12</b>	<b>Housing &amp; Town Planning</b>		<b>6.12</b>	<b>2.93</b>	<b>9.05</b>
	Housing & Town Planning	6-01000	2.46	0.63	3.09
	Urban/Town Planning & Regulatory Services	6-36000	2.64	2.24	4.88
	Administration Housing & Town Planning	6-31100	1.03	0.06	1.08
<b>13</b>	<b>Industries, Commerce &amp; Mineral Resources</b>		<b>97.45</b>	<b>83.63</b>	<b>181.07</b>
	Weights & Measures	6-03200	14.81	5.11	19.91
	Industries & Mineral Resources	6-57000	32.81	31.39	64.21
	Stationery & Printing	6-57500	49.83	47.13	96.95
					<i>(Contd...)</i>
<b>14</b>	<b>Information</b>	6-07000	<b>22.86</b>	<b>15.17</b>	<b>38.03</b>

**TABLE 5**  
**CURRENT EXPENDITURE**  
**BY DEPARTMENT**  
*(Revised Estimates: 1997-98)*

*(Rs in millions)*

S.No.	Department / Sub-Head of Account	Head of Account	Establishment Charges	Others	Total
<b>15</b>	<b>Irrigation &amp; Power</b>		<b>1175.54</b>	<b>1134.82</b>	<b>2310.36</b>
	Irrigation	6-52000	854.29	498.80	1353.09
	Land Reclamation	6-53000	310.87	634.92	945.79
	Fuel & Power	6-54000	10.38	1.10	11.47
<b>16</b>	<b>Law, Social Welfare &amp; Women's Development</b>		<b>189.97</b>	<b>30.33</b>	<b>220.3</b>
	Law	6-01106	25.27	12.65	37.92
	Women's Development	6-01000	5.08	1.72	6.80
	Social Security & Social Welfare	6-47000	159.61	15.97	175.58
<b>17</b>	<b>Local Government, Public Health Engineering, Rural Development and Katchi Abadies</b>		<b>179.76</b>	<b>207.72</b>	<b>387.48</b>
	LG, PHE, RD, & KA	6-01000	5.02	1.2	6.22
	Local Bodies Appellate Tribunal	6-01000	0.71	0.08	0.78
	Other Departments (PHED)	6-31400	--	--	0.51
	Public Health Services/Engineering Works (Rural)	6-32000	129.15	7.13	136.28
	Rural Development	6-56000	44.88	2.56	47.44
	SAZDA	6-03200	--	--	44.99
<b>18</b>	<b>Labour &amp; Transport</b>		<b>87.07</b>	<b>20.97</b>	<b>108.04</b>
	Manpower and Labour Management	6-44000	79.16	12.29	91.45
	Transport & Communication	6-58000	7.90	8.68	16.58
<b>19</b>	<b>Planning &amp; Development</b>		<b>62.15</b>	<b>19.86</b>	<b>82.01</b>
	Planning	6-03200	16.27	4.50	20.76
	Planning & Development (Others)	6-31400	--	--	4.46
	Statistics	6-06000	45.88	3.66	49.54
	Sindh Regional Plan Organisation	6-03200	--	--	7.25
<b>20</b>	<b>Population &amp; Welfare</b>		<b>--</b>	<b>--</b>	<b>--</b>
<b>21</b>	<b>Religious Affairs, Auqaf, Zakat &amp; Ushr &amp; Minorities Affairs</b>	6-49000	<b>1.67</b>	<b>4.16</b>	<b>5.83</b>
<b>22</b>	<b>Services &amp; General Administration</b>		<b>204.95</b>	<b>610.91</b>	<b>815.86</b>
	Services & General Administration	6-01000	149.85	553.69	703.54
	Anti-Corruption Establishment	6-01000	40.13	3.39	43.52
	Provincial Election Authority (Sindh)	6-01000	2.82	45.23	48.04
	Wafaqi Mohtasib (Provincial Mohtasib Sindh)	6-01000	8.50	4.61	13.11
	Administrative Training	6-09100	3.66	3.98	7.65

*(Contd...)*

**23 Science & Technology**

**103.61**

**16.98**

**120.59**

**TABLE 5**  
**CURRENT EXPENDITURE**  
**BY DEPARTMENT**  
*(Revised Estimates: 1997-98)*

*(Rs in millions)*

S.No.	Department / Sub-Head of Account	Head of Account	Establishment Charges	Others	Total
	Science & Technology	6-01000	103.61	16.98	120.59
	Science & Technology Cell	6-03200	--	--	--
<b>24</b>	<b>Justice-Law Courts</b>	6-21000	<b>216.27</b>	<b>45.75</b>	<b>262.02</b>
<b>25</b>	<b>Others</b>		--	--	--
	<b>Total Departmental Current Expenditure</b>		<b>19389.02</b>	<b>9521.9</b>	<b>28910.93</b>
	Subsidies	6-6000	N.A.	N.A.	1324.78
	Debt Servicing	6-71000	N.A.	N.A.	10407.41
	Grants & Subventions	6-74000	N.A.	N.A.	295.24
	Other Expenditures	6-89000	N.A.	N.A.	2141.77
	<b>Total Current Revenue Expenditure</b>				<b>43080.117</b>
	<b>Current Capital Expenditure</b>				
	Debt Servicing (Floating Debt Charged)	7-71000	N.A.	N.A.	3151.6
	Debt Servicing (Permanent Debt Charged)	7-71000	N.A.	N.A.	26.28
	Debt Servicing-Loans from Central Government (Discharged)	7-71000	N.A.	N.A.	1806.85
	Government Investment (NES)	7-72000	N.A.	N.A.	--
	Loans and Advances (Current)	7-73000	N.A.	N.A.	31
	Loans and Advances to Government Servants	7-73500	N.A.	N.A.	44.96
	<b>Total Current Capital Expenditure</b>				<b>5060.69</b>
	State Trading	7-81000	N.A.	N.A.	12458.34
	<b>Total Current Revenue &amp; Current Capital Expenditure</b>				<b>60599.14</b>

**TABLE 6**  
**CURRENT EXPENDITURE**  
**BY DEPARTMENT**  
*(Revised Estimates: 1998-99)*

*(Rs in millions)*

S.No.	Department / Sub-Head of Account	Head of Account	Establishment Charges	Others	Total
<b>1</b>	<b>Agriculture, Fishing &amp; Livestock</b>		<b>652.17</b>	<b>253.9</b>	<b>906.07</b>
	Agriculture Department (Administration)	6-51000	108.93	198.78	307.71
	Agriculture Research & Extension	6-51000	35.97	8.19	44.15
	Plant Protection & Locust Control	6-51000	166.93	7.07	174.01
	Agriculture (Other)	6-31400	--	--	4.53
	Livestock & Fisheries (Secretariat)	6-51000	0.75	0.07	0.81
	Livestock & Fisheries (Director General)	6-51000	1.43	0.21	1.64
	Fisheries	6-51800	30.49	2.39	32.88
	Fisheries (Other)	6-31400	--	--	0.94
	Veterinary	6-31400	--	--	1.32
	Animal Husbandry	6-516000	153.17	22.09	175.26
	Land Management	6-51200	154.51	8.32	162.83
<b>2</b>	<b>Board of Revenue</b>		<b>91.95</b>	<b>87.1</b>	<b>179.04</b>
	Board of Revenue	6-02300	91.35	70.86	162.21
	Natural Calamities & Other Disasters	6-48000	0.6	16.23	16.83
<b>3</b>	<b>Communications &amp; Works</b>		<b>411.03</b>	<b>228.59</b>	<b>639.62</b>
	Highways, Roads & Bridges	6-31200	--	--	89.45
	Administration Highways Department	6-31100	234.84	18.47	253.32
	Communications & Works	6-31100	176.19	22.38	198.57
	Communications & Works (Other)	6-31400	--	--	4.74
	General Administration (Other)	6-31400	--	--	81.98
	A.D.C. Works (Other)	6-31400	--	--	1.18
	Civil Works (Other)	6-31400	--	--	9.60
	Other Buildings	6-31400	--	--	0.79
<b>4</b>	<b>Culture, Tourism &amp; Youth Affairs</b>		<b>4.79</b>	<b>28.14</b>	<b>32.93</b>
	Culture & Tourism	6-31400	--	--	--
	Culture & Tourism Cell	6-41000	0.19	0.02	0.21
	Sports & Recreation Facilities	6-46000	4.60	20.07	24.66
	Other Community Services	6-39000	--	--	8.05
<b>5</b>	<b>Education</b>		<b>10765.55</b>	<b>1030.03</b>	<b>11795.58</b>
	Education	6-41000	10700.95	762.48	11463.43
	Education Department	6-31400	--	--	262.58
	Administration Education Department	6-31100	64.60	4.96	69.57

*(Contd...)*

**TABLE 6**  
**CURRENT EXPENDITURE**  
**BY DEPARTMENT**  
*(Revised Estimates: 1998-99)*

*(Rs in millions)*

S.No.	Department / Sub-Head of Account	Head of Account	Establishment Charges	Others	Total
<b>6</b>	<b>Excise &amp; Taxation</b>	6-02300	<b>132.92</b>	<b>23.08</b>	<b>156</b>
<b>7</b>	<b>Finance</b>		<b>73.98</b>	<b>3322.83</b>	<b>3396.81</b>
	Finance	6-02100	73.98	500.59	574.57
	Supperannuation & Pension	6-02800	--	--	2736.19
	Other Government Contribution to Group Insurance	6-02900	--	--	86.05
<b>8</b>	<b>Forest, Wildlife &amp; Environment</b>		<b>100.42</b>	<b>29.89</b>	<b>130.31</b>
	Forest & Wildlife (Secretariat)	6-51000	2.73	0.29	3.03
	Forestry	6-51700	65.22	20.10	85.32
	Environmental Protection Agency	6-01000	3.40	0.58	3.97
	Coastal Development Authority	6-03200	--	--	3.38
	Preservation of Wildlife & Control of Hunting	6-47000	29.07	5.54	34.61
<b>9</b>	<b>Food &amp; Cooperatives</b>		<b>32.54</b>	<b>8.46</b>	<b>41</b>
	Co-Operation	6-51901	28.20	1.67	29.87
	Co-Operation (Secretariat)	6-44000	1.22	0.08	1.30
	Food & Cooperation (Secretariat)	6-51000	3.13	0.67	3.80
	General Administration Food (Other)	6-31400	--	--	6.03
<b>10</b>	<b>Health</b>		<b>2157.12</b>	<b>976.19</b>	<b>3133.31</b>
	Health	6-42000	2107.70	929.99	3037.69
	Anti-Malaria Programme	6-32000	49.42	0.87	50.30
	Health Services (Other)	6-31400	--	--	45.33
<b>11</b>	<b>Home</b>		<b>3929.41</b>	<b>1396.25</b>	<b>5325.66</b>
	Home	6-01000	15.62	361.05	376.67
	Divisional & District Administration	6-01000	167.30	125.92	293.22
	Police	6-22000	3617.65	777.23	4394.88
	Police	6-31400	--	--	--
	Jails & Detention Places	6-23000	83.93	124.73	208.66
	Jails & Convict Settlement (Other)	6-31400	--	--	3.62
	Civil Defence	6-24000	9.11	1.08	10.18
	Training & Research in Law & Order	6-26000	35.81	2.62	38.43
<b>12</b>	<b>Housing &amp; Town Planning</b>		<b>6.09</b>	<b>1.19</b>	<b>7.27</b>
	Housing & Town Planning	6-01000	2.07	0.40	2.48
	Urban/Town Planning & Regulatory Services	6-36000	3.02	0.74	3.76

*(Contd...)*

**TABLE 6**  
**CURRENT EXPENDITURE**  
**BY DEPARTMENT**  
*(Revised Estimates: 1998-99)*

*(Rs in millions)*

S.No.	Department / Sub-Head of Account	Head of Account	Establishment Charges	Others	Total
	Administration Housing & Town Planning	6-31100	0.99	0.04	1.03
<b>13</b>	<b>Industries, Commerce &amp; Mineral Resources</b>		<b>99.65</b>	<b>52.20</b>	<b>151.86</b>
	Weights & Measures	6-03200	15.19	4.56	19.76
	Industries & Mineral Resources	6-57000	33.77	17.79	51.56
	Stationery & Printing	6-57500	50.69	29.85	80.54
<b>14</b>	<b>Information</b>	6-07000	<b>24</b>	<b>12.26</b>	<b>36.27</b>
<b>15</b>	<b>Irrigation &amp; Power</b>		<b>1211.07</b>	<b>1237.37</b>	<b>2448.43</b>
	Irrigation	6-52000	883.6	619.97	1503.57
	Land Reclamation	6-53000	316.20	614.88	931.08
	Fuel & Power	6-54000	11.27	2.52	13.79
<b>16</b>	<b>Law, Social Welfare &amp; Women's Development</b>		<b>188.82</b>	<b>44.49</b>	<b>233.31</b>
	Law	6-01106	26.75	28.69	55.44
	Women's Development	6-01000	2.52	3.08	5.60
	Social Security & Social Welfare	6-47000	159.55	12.72	172.27
<b>17</b>	<b>Local Government, Public Health Engineering, Rural Development and Katchi Abadies</b>		<b>235.69</b>	<b>251.52</b>	<b>487.21</b>
	LG, PHE, RD, & KA	6-01000	6.20	2.55	8.75
	Local Bodies Appellate Tribunal	6-01000	0.77	0.19	0.96
	Other Departments (PHED)	6-31400	--	--	0.27
	Public Health Services/Engineering Works (Rural)	6-32000	175.19	20.76	195.95
	Rural Development	6-32000	--	--	180.11
	Rural Development	6-56000	53.53	2.17	55.70
	SAZDA	6-03200	--	--	45.48
<b>18</b>	<b>Labour &amp; Transport</b>		<b>89.21</b>	<b>15.15</b>	<b>104.36</b>
	Manpower and Labour Management	6-44000	79.66	7.17	86.82
	Transport & Communication	6-58000	9.55	7.98	17.53
<b>19</b>	<b>Planning &amp; Development</b>		<b>58.80</b>	<b>26.22</b>	<b>85.02</b>
	Planning	6-03200	15.11	3.46	18.56
	Planning & Development (Others)	6-31400	--	--	12.96
	Statistics	6-06000	43.69	3.02	46.71
	Sindh Regional Plan Organisation	6-03200	--	--	6.78
<b>20</b>	<b>Population &amp; Welfare</b>		<b>--</b>	<b>--</b>	<b>--</b>
					<i>(Contd...)</i>
<b>21</b>	<b>Religious Affairs, Auqaf, Zakat &amp; Ushr &amp; Minorities Affairs</b>	6-49000	<b>3.19</b>	<b>2.63</b>	<b>5.82</b>

**TABLE 6**  
**CURRENT EXPENDITURE**  
**BY DEPARTMENT**  
*(Revised Estimates: 1998-99)*

*(Rs in millions)*

S.No.	Department / Sub-Head of Account	Head of Account	Establishment Charges	Others	Total
<b>22</b>	<b>Services &amp; General Administration</b>		<b>207.18</b>	<b>143.79</b>	<b>350.97</b>
	Services & General Administration	6-01000	149.01	136.12	285.13
	Anti-Corruption Establishment	6-01000	43.05	2.34	45.39
	Provincial Election Authority (Sindh)	6-01000	3.15	0.15	3.31
	Wafaqi Mohtasib (Provincial Mohtasib Sindh)	6-01000	7.29	2.68	9.96
	Administrative Training	6-09100	4.68	2.50	7.18
<b>23</b>	<b>Science &amp; Technology</b>		<b>116.40</b>	<b>10.14</b>	<b>126.55</b>
	Science & Technology	6-01000	116.40	10.14	126.55
	Science & Technology Cell	6-03200	--	--	--
<b>24</b>	<b>Justice-Law Courts</b>	6-21000	<b>236.76</b>	<b>58.76</b>	<b>295.52</b>
<b>25</b>	<b>Others</b>		<b>--</b>	<b>--</b>	<b>--</b>
<b>Total Departmental Current Expenditure</b>			<b>20828.73</b>	<b>9240.17</b>	<b>30068.9</b>
	Subsidies	6-6000	N.A.	N.A.	1401.26
	Debt Servicing	6-71000	N.A.	N.A.	11163.88
	Grants & Subventions	6-74000	N.A.	N.A.	653.93
	Other Expenditures	6-89000	N.A.	N.A.	100.11
<b>Total Current Revenue Expenditure</b>					<b>43388.076</b>
<b>Current Capital Expenditure</b>					
	Debt Servicing (Floating Debt Charged)	7-71000	N.A.	N.A.	4601.92
	Debt Servicing (Permanent Debt Charged)	7-71000	N.A.	N.A.	--
	Debt Servicing-Loans from Central Government (Discharged)	7-71000	N.A.	N.A.	2147.74
	Government Investment (NES)	7-72000	N.A.	N.A.	--
	Loans and Advances (Current)	7-73000	N.A.	N.A.	120
	Loans and Advances to Government Servants	7-73500	N.A.	N.A.	56.2
<b>Total Current Capital Expenditure</b>					<b>6925.856</b>
	State Trading	7-81000	N.A.	N.A.	10849.624
<b>Total Current Revenue &amp; Current Capital Expenditure</b>					<b>61163.57</b>

**TABLE 7**

**CURRENT EXPENDITURE  
BY DEPARTMENT  
(Revised Estimates: 1999-2000)**

(Rs in millions)

S.No.	Department / Sub-Head of Account	Head of Account	Establishment Charges	Others	Total
<b>1</b>	<b>Agriculture, Fishing &amp; Livestock</b>		<b>918.47</b>	<b>265.63</b>	<b>1184.1</b>
	Agriculture Department (Administration)	6-51000	149.45	157.00	306.45
	Agriculture Research & Extension	6-51000	164.73	26.63	191.36
	Plant Protection & Locust Control	6-51000	191.66	11.87	203.53
	Agriculture (Other)	6-31400	--	--	9.51
	Livestock & Fisheries (Secretariat)	6-51000	0.96	0.13	1.09
	Livestock & Fisheries (Director General)	6-51000	1.42	0.32	1.74
	Fisheries	6-51800	34.21	3.52	37.73
	Fisheries (Other)	6-31400	--	--	1.97
	Veterinary	6-31400	--	--	2.78
	Animal Husbandry	6-516000	183.53	41.90	225.43
	Land Management	6-51200	192.50	10.00	202.50
<b>2</b>	<b>Board of Revenue</b>		<b>111.33</b>	<b>297.14</b>	<b>408.47</b>
	Board of Revenue	6-02300	110.63	27.73	138.36
	Natural Calamities & Other Disasters	6-48000	0.70	269.41	270.11
<b>3</b>	<b>Communications &amp; Works</b>		<b>448.27</b>	<b>415.12</b>	<b>863.4</b>
	Highways, Roads & Bridges	6-31200	--	--	150.65
	Administration Highways Department	6-31100	249.50	6.83	256.33
	Communications & Works	6-31100	198.77	151.51	350.28
	Communications & Works (Other)	6-31400	--	--	9.95
	General Administration (Other)	6-31400	--	--	71.9
	A.D.C. Works (Other)	6-31400	--	--	2.48
	Civil Works (Other)	6-31400	--	--	20.16
	Other Buildings	6-31400	--	--	1.65
<b>4</b>	<b>Culture, Tourism &amp; Youth Affairs</b>		<b>10.9</b>	<b>28.45</b>	<b>39.35</b>
	Culture & Tourism	6-31400	--	--	0.00
	Culture & Tourism Cell	6-41000	7.20	2.89	10.09
	Sports & Recreation Facilities	6-46000	3.70	19.91	23.61
	Other Community Services	6-39000	--	--	5.65
<b>5</b>	<b>Education</b>		<b>12684.3</b>	<b>1285.81</b>	<b>13970.11</b>
	Education	6-41000	12600.50	888.52	13489.01
	Education Department	6-31400	--	--	392.44
	Administration Education Department	6-31100	83.80	4.86	88.66
<b>6</b>	<b>Excise &amp; Taxation</b>	<b>6-02300</b>	<b>146.77</b>	<b>143.02</b>	<b>289.8</b>
<b>7</b>	<b>Finance</b>		<b>84.54</b>	<b>3837.29</b>	<b>3921.83</b>
	Finance	6-02100	84.54	392.63	477.17
	Superannuation & Pension	6-02800	--	--	3400
	Other Government Contribution to Group Insurance	6-02900	--	--	44.66
					(Contd...)
<b>8</b>	<b>Forest, Wildlife &amp; Environment</b>		<b>118.84</b>	<b>53.07</b>	<b>171.91</b>



	Forest & Wildlife (Secretariat)	6-51000	3.04	0.79	3.83
	Forestry	6-51700	76.46	39.12	115.58
	Environmental Protection Agency	6-01000	5.83	3.69	9.51
	Coastal Development Authority	6-03200	--	--	4.72
	Preservation of Wildlife & Control of Hunting	6-47000	33.51	4.75	38.27
<b>9</b>	<b>Food &amp; Cooperatives</b>		<b>40.82</b>	<b>16.51</b>	<b>57.33</b>
	Co-Operation	6-51901	35.83	1.95	37.78
	Co-Operation (Secretariat)	6-44000	1.26	0.15	1.41
	Food & Cooperation (Secretariat)	6-51000	3.73	1.74	5.48
	General Administration Food (Other)	6-31400	--	--	12.66
<b>10</b>	<b>Health</b>		<b>2825.95</b>	<b>1346.88</b>	<b>4172.83</b>
	Health	6-42000	2771.32	1282.17	4053.49
	Anti-Malaria Programme	6-32000	54.63	1.03	55.66
	Health Services (Other)	6-31400	--	--	63.68
<b>11</b>	<b>Home</b>		<b>4929.54</b>	<b>1937.13</b>	<b>6866.66</b>
	Home	6-01000	383.46	123.48	506.94
	Divisional & District Administration	6-01000	210.39	163.86	374.25
	Police	6-22000	4196.78	1423.02	5619.8
	Police	6-31400	0.00	0.00	0.00
	Jails & Detention Places	6-23000	87.78	209.07	296.85
	Jails & Convict Settlement (Other)	6-31400	--	--	7.61
	Civil Defence	6-24000	10.10	4.06	14.16
	Training & Research in Law & Order	6-26000	41.03	6.03	47.06
<b>12</b>	<b>Housing &amp; Town Planning</b>		<b>8.31</b>	<b>2.15</b>	<b>10.45</b>
	Housing & Town Planning	6-01000	3.62	1.06	4.69
	Urban/Town Planning & Regulatory Services	6-36000	3.55	1.02	4.57
	Administration Housing & Town Planning	6-31100	1.13	0.07	1.20
<b>13</b>	<b>Industries, Commerce &amp; Mineral Resources</b>		<b>124.06</b>	<b>87.33</b>	<b>211.38</b>
	Weights & Measures	6-03200	20.01	3.64	23.64
	Industries & Mineral Resources	6-57000	37.87	25.44	63.31
	Stationery & Printing	6-57500	66.18	58.25	124.43
<b>14</b>	<b>Information</b>	<b>6-07000</b>	<b>28.32</b>	<b>9.08</b>	<b>37.4</b>
<b>15</b>	<b>Irrigation &amp; Power</b>		<b>1361.18</b>	<b>1284.6</b>	<b>2645.78</b>
	Irrigation	6-52000	972.42	550.29	1522.71
					<i>(Contd...)</i>
	Land Reclamation	6-53000	377.14	732.03	1109.17
	Fuel & Power	6-54000	11.62	2.28	13.91
<b>16</b>	<b>Law, Social Welfare &amp; Women's Development</b>		<b>204.14</b>	<b>33.38</b>	<b>237.52</b>
	Law	6-01106	29.35	15.71	45.06
	Women's Development	6-01000	6.04	3.03	9.08
	Social Security & Social Welfare	6-47000	168.75	14.64	183.39
<b>17</b>	<b>Local Government, Public Health Engineering,</b>		<b>229.18</b>	<b>264.53</b>	<b>493.71</b>

<b>Rural Development and Katchi Abadies</b>					
	LG, PHE, RD, & KA	6-01000	6.58	8.95	15.53
	Local Bodies Appellate Tribunal	6-01000	0.87	0.31	1.17
	Other Departments (PHED)	6-31400	--	--	0.56
	Public Health Services/Engineering Works (Rural)	6-32000	159.89	5.15	165.04
	Rural Development	6-56000	61.85	8.86	70.70
	SAZDA	6-03200	--	--	50.45
<b>18</b>	<b>Labour &amp; Transport</b>		<b>97.63</b>	<b>20.37</b>	<b>118</b>
	Manpower and Labour Management	6-44000	85.80	15.31	101.11
	Transport & Communication	6-58000	11.83	5.06	16.89
<b>19</b>	<b>Planning &amp; Development</b>		<b>61.03</b>	<b>22.48</b>	<b>83.51</b>
	Planning	6-03200	16.29	5.54	21.83
	Planning & Development (Others)	6-31400	--	--	4.92
	Statistics	6-06000	44.74	4.08	48.82
	Sindh Regional Plan Organisation	6-03200	--	--	7.94
<b>20</b>	<b>Population &amp; Welfare</b>		<b>--</b>	<b>--</b>	<b>--</b>
<b>21</b>	<b>Religious Affairs, Auqaf, Zakat &amp; Ushr &amp; Minorities Affairs</b>	<b>6-49000</b>	<b>3.42</b>	<b>4.68</b>	<b>8.1</b>
<b>22</b>	<b>Services &amp; General Administration</b>		<b>193.18</b>	<b>119.3</b>	<b>312.48</b>
	Services & General Administration	6-01000	123.80	102.80	226.60
	Anti-Corruption Establishment	6-01000	52.53	4.06	56.59
	Provincial Election Authority (Sindh)	6-01000	3.39	0.39	3.77
	Wafaqi Mohtasib (Provincial Mohtasib Sindh)	6-01000	8.80	8.26	17.06
	Administrative Training	6-09100	4.66	3.80	8.46
<i>(Contd...)</i>					
<b>23</b>	<b>Science &amp; Technology</b>		<b>0.31</b>	<b>0.14</b>	<b>0.45</b>
	Science & Technology	6-01000	--	--	--
	Science & Technology Cell	6-03200	0.31	0.14	0.45
<b>24</b>	<b>Justice-Law Courts</b>	<b>6-21000</b>	<b>298.2</b>	<b>59.04</b>	<b>357.24</b>
<b>25</b>	<b>Others</b>		<b>--</b>	<b>--</b>	<b>--</b>
<b>Total Departmental Current Expenditure</b>			<b>24928.68</b>	<b>11533.12</b>	<b>36461.79</b>
	Subsidies	6-6000	N.A.	N.A.	1383.98
	Debt Servicing	6-71000	N.A.	N.A.	11388.49
	Grants & Subventions	6-74000	N.A.	N.A.	8549.08
	Other Expenditures	6-89000	N.A.	N.A.	476.72

<b>Total Current Revenue Expenditure</b>				<b>58260.07</b>
<b>Current Capital Expenditure</b>				
Debt Servicing (Floating Debt Charged)	7-71000	N.A.	N.A.	6471
Debt Servicing (Permanent Debt Charged)	7-71000	N.A.	N.A.	54.3
Debt Servicing-Loans from Central Government (Discharged)	7-71000	N.A.	N.A.	2643.23
Government Investment (NES)	7-72000	N.A.	N.A.	--
Loans and Advances (Current)	7-73000	N.A.	N.A.	256.24
Loans and Advances to Government Servants	7-73500	N.A.	N.A.	47.78
<b>Total Current Capital Expenditure</b>				<b>9472.54</b>
State Trading	7-81000	N.A.	N.A.	13819.88
<b>Total Current Revenue &amp; Current Capital Expenditure</b>				<b>81552.47</b>



## **DEVELOPMENT EXPENDITURE**

### ***Agriculture, Fishing & Livestock***

Development Revenue expenditure of the Department of Agriculture, Fishing and Livestock has been constituted by aggregating 9 expenditure components from the head of account 'Agriculture'. These are Research, Education, Mechanization, Extension, Marketing, Plant Protection and Locust Control, Animal Husbandry, Fisheries, and Cooperation. Development Capital expenditure has been constituted by aggregating 17 components of expenditure from two heads of account: 'Buildings & Structures' and 'Agriculture & Food'. One component each of Research, Education, Extension, Mechanization, Plant Protection & Locust Controls, Animal Husbandry, and Fisheries has been obtained from the sub-head 'Agriculture' of head of account 'Buildings & Structures' and the other component each from head of account 'Agriculture and Food'. Marketing, Cooperation, and Food Storage have been obtained from 'Buildings & Structures' only.

### ***Board of Revenue***

Development Revenue expenditure of the Board of Revenue Department has been obtained from the head of account of the same name. Development Capital expenditure has been obtained from the sub-head 'Physical Planning & Housing' of the head of account 'Buildings and Structures'.

### ***Communication & Works***

Development Revenue expenditure of the Department of Communications & Works is not reported. Development Capital expenditure has been obtained from the head of account 'Highways, Road and Bridges'.

### ***Culture, Tourism & Youth Affairs***

Development Revenue expenditure of the Department of Culture, Tourism & Youth Affairs has been obtained from the head of account 'Culture & Tourism'. Development Capital expenditure has been obtained from the sub-head 'Culture & Tourism' of the head of account 'Buildings and Structures'.

***Education***

Development Revenue expenditure of the Department of Education has been obtained from the head of account with the same name. Development Capital expenditure has been obtained from the sub-head 'Education' and SAZDA (Education) of the head of account 'Building and Structures'.

***Excise & Taxation***

Development Revenue expenditure of the Department of Excise & Taxation has been obtained from the head of account with the same name. Development Capital expenditure has been obtained from the sub-head 'Physical Planning & Housing' of the head of account 'Buildings and Structures'.

***Finance***

Development Revenue expenditure of the Department of Finance has been obtained from the head of account with the same name. Development Capital expenditure has been obtained from the sub-head 'Physical Planning & Housing' of the head of account 'Buildings and Structures'.

***Food & Cooperatives***

Development Revenue and Development Capital expenditures for the Department of Food & Cooperatives are not reported

***Forest, Wildlife & Environment***

Development Revenue expenditure of the Department of Forest, Wildlife & Environment has been constituted by aggregating 6 components of expenditure from 4 heads of accounts: 'Forest, Wildlife & CDA', 'Preservation of Wildlife & Control of Hunting', 'Environment', 'Planning & Development'. Forest & Wildlife and one component of Coastal Development Authority has been obtained from the head of account 'Forest, Wildlife & CDA' and the other component of Coastal Development Authority has been obtained from the head of account 'Planning & Development'. Preservation of Wildlife has been taken from the head of account 'Preservation of Wildlife & Control of Hunting'. Environment has been obtained from the head of account of

the same name. Development Capital expenditures for Environment has been obtained from the sub-head 'Environment' of the head of account 'Buildings & Structures' and Forestry (Education) has been obtained from head of account 'Agriculture & Food'.

### ***Health***

Development Revenue expenditure of the Department of Health has been obtained from the head of account with the same name. Development capital expenditure has been obtained from the sub-head 'Health' and SAZDA (Health) of the head of account 'Buildings & Structures'.

### ***Home***

The Home Department comprises four components: Civil Defence, Judicial, Police, and Jails. Development Revenue expenditure of the Home Department is not reported. Development Capital expenditure has been obtained from the sub-head 'Physical Planning & Housing' of the head of account 'Buildings & Structures'.

### ***Housing & Town Planning***

The Department of Housing & Town Planning comprises two components: Housing & Town Planning and Buildings. Development Revenue expenditure for the Department is not reported. Development Capital expenditure for Housing & Town Planning has been obtained from the head of account 'Urban Town Planning and Regulatory Services' and for Building Department from the sub-head 'Physical Planning & Housing' of the head of account 'Buildings & Structures'.

### ***Industries, Commerce & Mineral Development***

Development Revenue expenditure of the Department of Industries, Commerce and Mineral Development has been obtained from the head of account 'Industries'. Development Capital expenditure has been obtained from the head of account 'Industries & Mineral Resources'.

### ***Information***

Development Revenue and Development Capital expenditures for the Department of

Food & Cooperatives are not reported

### ***Irrigation & Power***

Development Revenue expenditure for the Department of Irrigation & Power has been constituted as follows. Expenditure on Survey & Investigation, Flood Protection, Drainage & Reclamation, and Canal Irrigation has been obtained from the head of account 'Irrigation (Revenue)'. Expenditure on Power has also been obtained from Irrigation (Revenue). Development Capital expenditure on all components, including electrification, has been obtained from the sub-head 'Water & Power' of the head of account 'Irrigation (Capital)'.

### ***Labour & Transport***

Development Revenue expenditure of the Department of Labour & Transport has been obtained from two heads of account, 'Manpower' and 'Transport'. Development Capital expenditure for Labour has been obtained from the sub-head 'Manpower' of the head of account 'Buildings & Structures'. Development Capital expenditure for Transport is not reported.

### ***Law, Social Welfare & Women's Development***

Development Revenue expenditure for the Department of Law, Social Welfare & Women Development has been obtained from two heads of account, 'Social Welfare' and 'Women Development'. Development Capital expenditure has been obtained from two sub-heads, 'Social Welfare' and 'Women Development' of the head of account 'Buildings & Structures'. Development Revenue and Development Capital on account of Law is not reported.

### ***Local Government, Public Health Engineering, Rural Development & Katchi Abadies***

Development Revenue expenditure for the Department of Local Government, Public Health Engineering, Rural Development & Katchi Abadies has been constituted as follows. Development Revenue expenditure for Rural Development has been obtained from two heads of account, 'Rural W/S & Drainage' and 'Rural Support Programme'. Development Revenue expenditure for Local Government, Public Health Engineering, and Katchi Abadies is not reported.



Development Capital expenditure has been constituted by aggregating 9 expenditure components from 3 heads of accounts. These are the sub-heads ‘Local Government, Public Health Engineering, Rural Development & Katchi Abadies’ of the head of account ‘Buildings & Structures’, sub-head Public Health Engineering of head of account ‘Public Health Services’, sub-heads ‘Infrastructure’, ‘Community Development’, ‘Rural Support Programme’, and ‘Village Electrification’ of the sub-head ‘SAZDA’ of head of account ‘Buildings & Structures’, and sub-head ‘Tubewells’ of sub-head Rural Development (SAZDA) of the head of account ‘Irrigation (Capital)’.

### ***Planning & Development***

Development Revenue expenditure of the Department of Planning & Development has been constituted as follows. Development Revenue expenditures for Planning & Development and Sindh Regional Plan Organization has been obtained from the head of account ‘Planning & Development’. Development Revenue expenditure for the Bureau of Statistics have been obtained from the head of account of the same name. Development Capital expenditures for Planning & Development and Bureau of Statistics have been obtained from the sub-head ‘Physical Planning & Housing’ of the head of account ‘Buildings & Structures’. Development Capital expenditure of Sindh Regional Plan Organization is not reported.

### ***Population & Welfare***

Development Revenue expenditure of the Department of Population & Welfare has been obtained from the head of account ‘Population Planning’. Development Capital expenditure is not reported.

***Religious Affairs, Auqaf, Zakat & Usher & Minorities Affairs***

Development Revenue and Development Capital expenditure for the Department of Religious Affairs, Auqaf, Zakat & Usher & Minorities Affairs is not reported.

***Services & General Administration***

Development Revenue expenditure for the Department of Services & General Administration has been obtained from the head of account 'Services & General Administration'. Development Capital expenditure has been obtained from two sub-heads 'Physical Planning & Housing' and 'Statistical & Economical Research' of the head of account 'Buildings & Structures'.

***Others***

There are some expenditure heads, which do not fall under any specific department. These are Science & Technology, Special Project, and Block Allocations P.M/C.M Directives and Priority Programmes.

Development Revenue and Development Capital expenditures for Justice – Law Courts is not reported. Development Revenue expenditure for Science & Technology has been obtained from the head of account 'Science & Technology'. Development Capital expenditure has been obtained from the sub-head 'Science & Technology' of the head of account 'Buildings & Structures'. Development Capital expenditures for Special Project and Block Allocations for P.M/C.M Directives and Priority Programmes have been obtained from the respective sub-heads of the same name of the head of account 'Buildings & Structures'.

**TABLE 8**  
**DEVELOPMENT EXPENDITURE**  
**HEAD OF ACCOUNTS**

S. No.	Development Revenue	Account No.
1	Services & General Administration	1302
2	Finance	02100
3	Excise & Taxation	02300
4	Board of Revenue	02300
5	Planning & Development	03200
6	Sindh Regional Plan Organization	03200
7	Coastal Development Authority	03200
8	Bureau of Statistics	06102
9	Women's Development	01902
10	Science & Technology	01904
11	Buildings & Structures	31400
12	Rural Water Supply & Drainage	32300
13	Education	41000
14	Health	42000
15	Culture & Tourism	41700
16	Population Planning	43000
17	Manpower	44000
18	Social Welfare	47200
19	Forest, Wildlife, CDA ( <i>Preservation of Wildlife &amp; Control of Hunting</i> )	47600
20	Environment	47700
21	Agriculture	51000
22	Forest, Wildlife & CDA	51700
23	Industries	57000
24	Irrigation	52000
25	Rural Support Programme	56200
26	Transport	58000
27	Debt Servicing, Investible Funds & Grants	
	Environment	74000
	Sindh Arid Zone Authority	74000
	Coastal Development Authority	74000
	Physical Planning & Housing	74000

(Contd...)

S.No.	Development Capital	Account No.
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**TABLE 8**  
**DEVELOPMENT EXPENDITURE**  
**HEAD OF ACCOUNTS**

1	Highways, Roads & Bridges	9-31200
2	Buildings & Structures	9-31400
3	Public Health Services	9-32000
4	Urban Town Planning & Regulatory Services	9-36000
5	Agriculture & Food	9-51000
6	Irrigation	9-52000
7	Industries & Mineral Resources	9-57000
8	Loans & Advances	9-73000
9	Grants & Subventions	9-74000

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**TABLE 9**  
**SOURCES OF DEVELOPMENT EXPENDITURE**  
**BY DEPARTMENT**

S.No.	Department/Sub-Head of Account	Head of Account (Revenue)	Account No.	Head of Account (Capital)	Account No.
<b>1</b>	<b>Agriculture, Fishing &amp; Livestock</b>				
	Research	Agriculture	8-51000	Buildings & Structures> Agriculture	9-31400
	Research	N.A.		Agriculture & Food	9-51000
	Education	Agriculture	8-51000	Buildings & Structures> Agriculture	9-31400
	Education	N.A.		Agriculture & Food	9-51000
	Mechanisation	Agriculture	8-51000	Buildings & Structures> Agriculture	9-31400
	Mechanisation	N.A.		Agriculture & Food	9-51000
	Extension	Agriculture	8-51000	Buildings & Structures> Agriculture	9-31400
	Extension	N.A.		Agriculture & Food	9-51000
	Marketing	Agriculture	8-51000	Buildings & Structures> Agriculture	9-31400
	Plant Protection and Locust Control	Agriculture	8-51000	Buildings & Structures> Agriculture	9-31400
	Plant Protection and Locust Control	N.A.		Agriculture & Food	9-51000
	Animal Husbandry	Agriculture	8-51000	Buildings & Structures> Agriculture	9-31400
	Animal Husbandry	N.A.		Agriculture & Food	9-51000
	Fisheries	Agriculture	8-51000	Buildings & Structures> Agriculture	9-31400
	Fisheries	N.A.		Agriculture & Food	9-51000
	Cooperation	Agriculture	8-51000	Buildings & Structures> Agriculture	9-31400
	Food storage	N.A.		Buildings & Structures> Agriculture	9-31400
<b>2</b>	<b>Board of Revenue</b>	Board of Revenue	8-02300		
	Office Buildings			Buildings & Structures> Physical Planning & Housing	9-31400
	Residential Buildings			Buildings & Structures> Physical Planning & Housing	9-31400
<b>3</b>	<b>Communications &amp; Works</b>	N.A.	N.A.	Highways, Roads and Bridges	9-31200
<b>4</b>	<b>Culture, Tourism &amp; Youth Affairs</b>	Culture & Tourism	8-41700	Buildings & Structures> Culture & Tourism	9-31400
<b>5</b>	<b>Education</b>				
	Education	Education	8-41000	Buildings & Structures> Education	9-31400
	Education	N.A.		SAZDA> Education	9-31400
<b>6</b>	<b>Excise &amp; Taxation</b>	Excise & Taxation	8-02300		
	Office Buildings			Buildings & Structures> Physical Planning & Housing	9-31400
	Residential Buildings			Buildings & Structures> Physical Planning & Housing	9-31400
<b>7</b>	<b>Finance</b>	Finance	8-02100		
	Office Buildings			Buildings & Structures> Physical Planning & Housing	9-31400
	Residential Buildings			Buildings & Structures> Physical Planning & Housing	9-31400

(Contd...)

**TABLE 9**  
**SOURCES OF DEVELOPMENT EXPENDITURE**  
**BY DEPARTMENT**

S.No.	Department/Sub-Head of Account	Head of Account (Revenue)	Account No.	Head of Account (Capital)	Account No.
<b>8</b>	<b>Food &amp; Cooperatives</b>	N.A.		N.A.	
	Food	N.A.		N.A.	
	Cooperatives	N.A.		N.A.	
<b>9</b>	<b>Forest, Wildlife, &amp; Environment</b>				
	Forest and Wildlife	Forest, Wildlife & CDA	8-51700		
	Preservation of Wildlife	Preservation of Wildlife & Control of Hunting	8-47600		
	Environment	Environment	47700	Buildings & Structures> Environment	9-31400
	Coastal Development Authority	Planning & Development	8-03200		
	Coastal Development Authority	Forest, Wildlife & CDA	8-51700		
	Forestry (Education)	N.A.		Agriculture & Food	9-51000
<b>10</b>	<b>Health</b>				
	Health	Health	8-42000	Buildings & Structures> Health	9-31400
	Health	N.A.		SAZDA>Health	9-31400
<b>11</b>	<b>Home</b>				
	Civil Defence	N.A.			
	Office Buildings			Buildings & Structures> Physical Planning & Housing	9-31400
	Residential Buildings			Buildings & Structures> Physical Planning & Housing	9-31400
	Judicial	N.A.			
	Office Buildings			Buildings & Structures> Physical Planning & Housing	9-31400
	Residential Buildings			Buildings & Structures> Physical Planning & Housing	9-31400
	Police	N.A.			
	Office Buildings			Buildings & Structures> Physical Planning & Housing	9-31400
	Residential Buildings			Buildings & Structures> Physical Planning & Housing	9-31400
	Jails	N.A.			
	Office Buildings			Buildings & Structures> Physical Planning & Housing	9-31400
	Residential Buildings			Buildings & Structures> Physical Planning & Housing	9-31400

(Contd...)

**TABLE 9**  
**SOURCES OF DEVELOPMENT EXPENDITURE**  
**BY DEPARTMENT**

S.No.	Department/Sub-Head of Account	Head of Account (Revenue)	Account No.	Head of Account (Capital)	Account No.
<b>12</b>	<b>Housing &amp; Town Planning</b>	N.A.			
	Housing & Town Planning			Urban Town Planning & Regulatory Services	9-36000
	Building Department				
	Office Buildings			Buildings & Structures> Physical Planning & Housing	9-31400
	Residential Buildings			Buildings & Structures> Physical Planning & Housing	9-31400
<b>13</b>	<b>Industries, Commerce and Mineral Development</b>				
	Industries	Industries	8-57000	Industries & Mineral Resources	9-57000
	Mineral Resources	Industries	8-57000	Industries & Mineral Resources	9-57000
<b>14</b>	<b>Information</b>	N.A.		N.A.	
<b>15</b>	<b>Irrigation &amp; Power</b>				
	Water				
	Survey & Investigation	Irrigation (Revenue)	8-52000	Irrigation (Capital) > Water & Power	9-52000
	Flood Protection	Irrigation (Revenue)	8-52000	Irrigation (Capital) > Water & Power	9-52000
	Drainage & Reclamation	Irrigation (Revenue)	8-52000	Irrigation (Capital) > Water & Power	9-52000
	Canal Irrigation	Irrigation (Revenue)	8-52000	Irrigation (Capital) > Water & Power	9-52000
	Power	Irrigation (Revenue)	8-52000		
	Electrification			Irrigation (Capital) > Water & Power	9-52000
<b>16</b>	<b>Labour &amp; Transport</b>				
	Manpower	Manpower	8-44000	Buildings & Structures>Manpower	9-31400
	Transport	Transport	8-58000	N.A.	
<b>17</b>	<b>Law, Social Welfare &amp; Women'S Development</b>				
	Law	N.A.		N.A.	
	Social Welfare	Social Welfare	8-47200	Buildings & Structures>Social Welfare	9-31400
	Women Development	Women's Development	8-01902	Buildings & Structures>Women Development	9-31400
<b>18</b>	<b>Local Government, Public Health Engineering Rural Development &amp; Katchi Abadies</b>				
	Local Government	N.A.		Buildings & Structures L G, PHE, RD, & KA	9-31400
	Public Health Engineering	N.A.		Public Health Services	9-32000
	Rural Development				
	Rural Development	Rural W/S & Drainage	8-32300	N.A.	
	Rural Development	Rural Support Program	8-56200	N.A.	
	Rural Development	N.A.			
	Infrastructure			Buildings & Structures>SAZDA	9-31400
	Community Development			Buildings & Structures>SAZDA	9-31400

(Contd...)

**TABLE 9**  
**SOURCES OF DEVELOPMENT EXPENDITURE**  
**BY DEPARTMENT**

S.No.	Department/Sub-Head of Account	Head of Account (Revenue)	Account No.	Head of Account (Capital)	Account No.
	Rural Support Program			Buildings & Structures>SAZDA	9-31400
	Village Electrification			Buildings & Structures>SAZDA	9-31400
	Tubewells			Irrigation (Capital)>Rural Development (SAZDA)	9-52000
<b>19</b>	<b>Planning &amp; Development</b>				
	Planning & Development	Planning & Development	8-03200	Buildings & Structures>Physical Planning & Housing	9-31400
	Bureau of Statistics	Bureau of Statistics	8-06102		
	Office Buildings			Buildings & Structures>Physical Planning & Housing	9-31400
	Residential Buildings			Buildings & Structures>Physical Planning & Housing	9-31400
	Sindh Regional Plan Organisation	Planning & Development	8-03200	N.A.	
<b>20</b>	<b>Population &amp; Welfare</b>				
	Population Planning	Population Planning	8-43000	N.A.	
	Welfare	N.A.		N.A.	
<b>21</b>	<b>Religious Affairs, Auqaf, Zakat &amp; Ushr &amp; Minorities Affairs</b>	N.A.		N.A.	
<b>22</b>	<b>Services &amp; General Administration</b>	Services & General Administration	8-01302		
	Office Buildings			Buildings & Structures>Physical Planning & Housing	9-31400
	Residential Buildings			Buildings & Structures>Physical Planning & Housing	9-31400
	Other Buildings			Buildings & Structures> Statistical & Eco. Research	9-31400
<b>23</b>	<b>Science &amp; Technology</b>	Science & Technology	8-01904	Buildings & Structures>Science & Technology	9-31400
	1 Special Project	N.A.		Buildings & Structures > Special Project	9-31400
	2 Block Allocation	N.A.		Buildings & Structures >Block Allocation	9-31400
	3 B/A for P.M./C.M Directives	N.A.		Buildings & Structures>B/A for P.M./C.M.Directives	9-31400
	4 B/A Priority Programme	N.A.		Buildings & Structures>B/A Priority Programme	9-31400
<b>24</b>	<b>Justice - Law Courts</b>	N.A.		N.A.	
<b>25</b>	<b>Others</b>	N.A.		N.A.	
<b>26</b>	<b>Debt Servicing Investibel Funds &amp; Grants</b>	Debt Servicing Investibel Funds & Grants	8-70000	Loans & Advances (Capital)	9-73000
<b>27</b>	<b>Loans &amp; Advances (Capital)</b>	N.A.		Grants & Subventions (Capital)	9-74000
<b>28</b>	<b>Grants &amp; Subventions (Capital)</b>	N.A.		N.A.	





**TABLE 10**  
**DEVELOPMENT EXPENDITURE**  
**BY DEPARTMENT**  
*(Revised Estimates: 1997-98)*

*(Rs in millions)*

S.No.	Department/Sub-Head of Account	Development Revenue	Head of Account	Development Capital	Head of Account	Total
<b>1</b>	<b>Agriculture, Fishing, &amp; Livestock</b>	<b>97.09</b>		<b>28.03</b>		<b>125.12</b>
	Research	22.50	8-51000	0.00	9-31400	22.50
	Research	--	--	1.18	9-51000	1.18
	Education	0.60	8-51000	1.43	9-31400	2.03
	Education	--	--	0.00	9-51000	0.00
	Mechanisation	8.00	8-51000	0.00	9-31400	8.00
	Mechanisation	--	--	--	--	--
	Extension	52.1	8-51000	3.82	9-31400	55.92
	Extension	--	--	0.00	9-51000	0
	Marketing	0.00	8-51000	0.00	9-31400	0.00
	Plant Protection and Locust Control	0.00	8-51000	0.00	9-31400	0.00
	Plant Protection and Locust Control	--	--	0.00	9-51000	0.00
	Animal Husbandry	11.50	8-51000	9.12	9-31400	20.62
	Animal Husbandry	--	--	0.00	9-51000	0
	Fisheries	2.39	8-51000	8.81	9-31400	11.2
	Fisheries	--	--	--	--	--
	Cooperation	0.00	8-51000	0.00	9-31400	0.00
	Food Storage	--	--	3.66	9-31400	3.66
<b>2</b>	<b>Board of Revenue</b>	--		<b>19.17</b>		<b>19.17</b>
	Office Buildings	--	--	2.93	9-31400	2.93
	Residential Buildings	--	--	16.24	9-31400	16.24
<b>3</b>	<b>Communications &amp; Works</b>	--		<b>941.56</b>	9-31200	<b>941.56</b>
<b>4</b>	<b>Culture, Tourism &amp; Youth Affairs</b>	<b>4.00</b>	8-41700	<b>11.00</b>	9-31400	<b>15.00</b>
<b>5</b>	<b>Education</b>	<b>162.08</b>		<b>542.77</b>		<b>704.85</b>
	Education	162.08	8-41000	542.77	9-31400	704.85
	Education	--	--	0.00	9-31400	0.00
<b>6</b>	<b>Excise &amp; Taxation</b>	<b>2.00</b>	8-02300	<b>0.30</b>		<b>2.3</b>
	Office Buildings	--	--	0.30	9-31400	0.30
	Residential Buildings	--	--	0.00	9-31400	0.00
<b>7</b>	<b>Finance</b>	<b>1.00</b>	8-02100	<b>1.00</b>		<b>2.00</b>
	Office Buildings	--	--	1.00	9-31400	1.00
	Residential Buildings	--	--	0.00	9-31400	0.00
<b>8</b>	<b>Forest, Wildlife, &amp; Environment</b>	<b>44.00</b>		<b>10.00</b>		<b>54.00</b>
	Forest and Wildlife	30.50	8-51700	--	--	30.50

*(Contd...)*

**TABLE 10**  
**DEVELOPMENT EXPENDITURE**  
**BY DEPARTMENT**  
*(Revised Estimates: 1997-98)*

*(Rs in millions)*

S.No.	Department/Sub-Head of Account	Development Revenue	Head of Account	Development Capital	Head of Account	Total
	Preservation of Wildlife Environment	5.50	8-47600	--	--	5.50
	Coastal Development Authority	--	--	10.00	9-31400	10
	Coastal Development Authority	8.00	8-03200	--	--	8
	Coastal Development Authority	--	--	--	--	--
	Forestry (Education)	--	--	--	--	--
<b>9</b>	<b>Food &amp; Cooperatives</b>	--		--		--
	Food	--	--	--	--	--
	Cooperatives	--	--	--	--	--
<b>10</b>	<b>Health</b>	<b>161.00</b>		<b>198.19</b>		<b>359.19</b>
	Health	161.00	8-42000	195.50	9-31400	356.5
	Health	--	--	2.69	9-31400	2.69
<b>11</b>	<b>Home</b>	--		<b>125.85</b>		<b>125.85</b>
	Civil Defence					
	Office Buildings	--	--	0.25	9-31400	0.25
	Residential Buildings	--	--	0.00	9-31400	0.00
	Judicial					
	Office Buildings	--	--	5.84	9-31400	5.84
	Residential Buildings	--	--	0.00	9-31400	0
	Police					
	Office Buildings	--	--	22.54	9-31400	22.54
	Residential Buildings	--	--	89.05	9-31400	89.05
	Jails					
	Office Buildings	--	--	5.40	9-31400	5.40
	Residential Buildings	--	--	2.77	9-31400	2.77
<b>12</b>	<b>Housing &amp; Town Planning</b>	--		<b>11.10</b>		<b>11.10</b>
	Housing & Town Planning	--	--	2.40	9-36000	2.40
	Building Department					
	Office Buildings	--	--	4.00	9-31400	4.00
	Residential Buildings	--	--	4.70	9-31400	4.70
<b>13</b>	<b>Industries, Commerce and Mineral Development</b>	<b>0.00</b>		<b>5.00</b>		<b>5</b>
	Industries	0.00	8-57000	5.00	9-57000	5.00
	Mineral Resources	0.00	8-57000	0.00	9-57000	0.00
<b>14</b>	<b>Information</b>	--		--		--

*(Contd...)*

**TABLE 10**  
**DEVELOPMENT EXPENDITURE**  
**BY DEPARTMENT**  
*(Revised Estimates: 1997-98)*

*(Rs in millions)*

S.No.	Department/Sub-Head of Account	Development Revenue	Head of Account	Development Capital	Head of Account	Total
<b>15</b>	<b>Irrigation &amp; Power</b>	13.54		<b>1009.91</b>		<b>1023.45</b>
	Water					
	Survey & Investigation	1.00	8-52000	555.22	9-52000	556.22
	Flood Protection	0.54	8-52000	-	-	0.54
	Drainage & Reclamation	-	-	444.74	9-52000	444.74
	Canal Irrigation	12.00	8-52000	-	-	12
	Power	-	8-52000	9.95	9-52000	9.95
	Electrification	--	--	--	--	--
<b>16</b>	<b>Labour &amp; Transport</b>	<b>7.00</b>		<b>10.20</b>		<b>17.2</b>
	Manpower	0.00	8-44000	10.20	9-31400	10.20
	Transport	7.00	8-58000	-	-	7
<b>17</b>	<b>Law, Social Welfare &amp; Women's Development</b>	<b>0</b>		<b>3.78</b>	9-31400	<b>3.78</b>
	Law	-	-	-	-	-
	Social Welfare	--	8-47200	3.78	9-31400	3.78
	Women's Development	--	8-01902	0.00	9-31400	0.00
<b>18</b>	<b>Local Government, Public Health Engineering, Rural Development &amp; Katchi Abadies</b>	--		<b>599.69</b>		<b>599.69</b>
	Local Government	--	--	12.76	9-31400	12.76
	Public Health Engineering	--	--	509.82	9-32000	509.82
	Rural Development	--	--	--	--	--
	Rural Development	0.00	8-32300	--	--	0
	Rural Development	--	--	--	--	--
	Rural Development (SAZDA)	--	--	--	--	--
	Infrastructure	--	--	--	9-31400	--
	Community Development	--	--	0.00	9-31400	0.00
	Rural Support Programme	--	--	--	--	--
	Tubewells	--	--	77.11	9-52000	77.11
	Village Electrification	--	--	0.00	9-31400	0.00
<b>19</b>	<b>Planning &amp; Development</b>	<b>10.03</b>		<b>0.25</b>		<b>10.28</b>
	Planning & Development Department	8.20	8-03200	--	--	8.20
	Bureau of Statistics	1.83	8-06102	0.25	--	2.08
	Office Buildings	--	--	0.25	9-31400	0.25
	Residential Buildings	--	--	0.00	9-31400	0
	Sindh Regional Plan Organisation	0.00	8-03200	--	--	0.00
<b>20</b>	<b>Population &amp; Welfare</b>	<b>220.83</b>		--		<b>220.83</b>
	Population Planning	220.83	8-43000	--	--	220.83
	Welfare	--	--	--	--	--

**TABLE 10**  
**DEVELOPMENT EXPENDITURE**  
**BY DEPARTMENT**  
*(Revised Estimates: 1997-98)*

*(Rs in millions)*

S.No.	Department/Sub-Head of Account	Development Revenue	Head of Account	Development Capital	Head of Account	Total
<i>(Contd...)</i>						
21	Religious Affairs, Auqaf, Zakat & Ushr & Minorities Affairs	--		--		--
22	Services & General Administration	2.60	8-01302	9.92		12.52
	Office Buildings	--	--	8.02	9-31400	8.02
	Residential Buildings	--	--	1.90	9-31400	1.9
	Other Buildings	--	--	0.00	9-31400	0
23	Science & Technology	0.70	8-01904	0.00	9-31400	0.70
24	Justice - Law Courts	--		--		--
25	Others	0.70		386.48		386.48
	Special Project	--	--	--	--	--
	Block Allocation	--	--	--	--	--
	B/A for P.M/C.M Directives	--	--	1.61	9-31400	1.61
	B/A Priority Programme	--	--	384.87	9-31400	384.87
<b>Total Departmental Development Expenditure</b>		<b>725.87</b>		<b>3914.2</b>		<b>4640.07</b>
	Debt Servicing Investibel Funds & Grants	9.95	8-70000	N.A.		9.95
	Loans & Advances (Capital)	N.A.		242.84	9-73000	242.84
	Grants & Subventions (Capital)	N.A.		N.A.		N.A.
<b>Total Development Expenditure</b>		<b>735.82</b>		<b>4157.038</b>		<b>4892.86</b>

**TABLE 11**  
**DEVELOPMENT EXPENDITURE**  
**BY DEPARTMENT**  
*(Revised Estimates: 1998-99)*

*(Rs in millions)*

S.No.	Department/Sub-Head of Account	Development Revenue	Head of Account	Development Capital	Head of Account	Total
<b>1</b>	<b>Agriculture, Fishing, &amp; Livestock</b>	<b>49.85</b>		<b>26.85</b>		<b>76.7</b>
	Research	0.05	8-51000	0.00	9-31400	0.05
	Research	--	--	10.39	9-51000	10.39
	Education	--	--	0.00	9-31400	0.00
	Education	--	--	0.00	9-51000	0.00
	Mechanisation	9.34	8-51000	--	--	9.34
	Mechanisation	--	--	--	--	--
	Extension	28.83	8-51000	4.28	9-31400	33.11
	Extension	--	--	4.25	9-51000	4.25
	Marketing	0.00	8-51000	0.00	9-31400	0.00
	Plant Protection and Locust Control	3.03	8-51000	--	--	3.03
	Plant Protection and Locust Control	--	--	0.28	9-51000	0.28
	Animal Husbandry	6.56	8-51000	4.48	9-31400	11.04
	Animal Husbandry	--	--	1.56	9-51000	1.56
	Fisheries	0.00	8-51000	1.00	9-31400	1.00
	Fisheries	--	--	0.00	9-51000	0.00
	Cooperation	2.04	8-51000	0.61	9-31400	2.65
	Food Storage	--	--	0.00	9-31400	0.00
<b>2</b>	<b>Board of Revenue</b>	<b>0.00</b>	8-02300	<b>25.35</b>		<b>25.35</b>
	Office Buildings	--	--	4.03	9-31400	4.03
	Residential Buildings	--	--	21.32	9-31400	21.32
<b>3</b>	<b>Communications &amp; Works</b>	--		<b>952.31</b>	9-31200	<b>952.31</b>
<b>4</b>	<b>Culture, Tourism &amp; Youth Affairs</b>	<b>5.50</b>	8-41700	<b>14.50</b>	9-31400	<b>20.00</b>
<b>5</b>	<b>Education</b>	<b>98.75</b>		<b>791.30</b>		<b>890.05</b>
	Education	98.75	8-41000	791.30	9-31400	2.00
	Education	--	--	0.00	9-31400	0.00
<b>6</b>	<b>Excise &amp; Taxation</b>	<b>6.16</b>	8-02300	<b>1.44</b>		<b>7.60</b>
	Office Buildings	--	--	0.24	9-31400	0.24
	Residential Buildings	--	--	1.20	9-31400	1.20
<b>7</b>	<b>Finance</b>	<b>1.11</b>	8-02100	<b>0.52</b>		<b>1.63</b>
	Office Buildings	--	--	0.52	9-31400	0.52
	Residential Buildings	--	--	0.00	9-31400	0
<b>8</b>	<b>Forest, Wildlife, &amp; Environment</b>	<b>46.00</b>		<b>9.00</b>		<b>55.00</b>
	Forest and Wildlife	35.60	8-51700	--	--	35.60
	Preservation of Wildlife	1.00	8-47600	--	--	1.00

*(Contd...)*

**TABLE 11**  
**DEVELOPMENT EXPENDITURE**  
**BY DEPARTMENT**  
*(Revised Estimates: 1998-99)*

*(Rs in millions)*

S.No.	Department/Sub-Head of Account	Development Revenue	Head of Account	Development Capital	Head of Account	Total
	Environment	0	8-47700	9.00	9-31400	9.00
	Coastal Development Authority	0.00	8-03200	--	--	0
	Coastal Development Authority	10.00	8-51700	--	--	10
	Forestry (Education)	--	--	0.00	9-51000	0
<b>9</b>	<b>Food &amp; Cooperatives</b>	--		--		--
	Food	--	--	--	--	--
	Cooperatives	--	--	--	--	--
<b>10</b>	<b>Health</b>	<b>173.95</b>		<b>192.24</b>		<b>366.19</b>
	Health	173.95	8-42000	191.37	9-31400	365.32
	Health	--		0.86	9-31400	0.86
<b>11</b>	<b>Home</b>	--		<b>44.63</b>		<b>44.63</b>
	Civil Defence					
	Office Buildings	--	--	0.00	9-31400	0.00
	Residential Buildings	--	--	--	--	--
	Judicial					
	Office Buildings	--	--	6.09	9-31400	6.09
	Residential Buildings	--	--	1.26	9-31400	1.26
	Police					
	Office Buildings	--	--	15.67	9-31400	15.67
	Residential Buildings	--	--	11.90	9-31400	11.90
	Jails					
	Office Buildings	--	--	4.5	9-31400	4.5
	Residential Buildings	--	--	5.21	9-31400	5.21
<b>12</b>	<b>Housing &amp; Town Planning</b>	--		<b>11.24</b>		<b>11.24</b>
	Housing & Town Planning	--	--	2.00	9-36000	2.00
	Building Department					
	Office Buildings	--	--	5.19	9-31400	5.19
	Residential Buildings	--	--	4.05	9-31400	4.05
<b>13</b>	<b>Industries, Commerce and Mineral Development</b>	<b>3.19</b>		<b>22.19</b>		<b>25.38</b>
	Industries	3.06	8-57000	22.19	9-57000	25.25
	Mineral Resources	0.13	8-57000	0.00	9-57000	0.13
<b>14</b>	<b>Information</b>	--		--		--

*(Contd...)*

**TABLE 11**  
**DEVELOPMENT EXPENDITURE**  
**BY DEPARTMENT**  
*(Revised Estimates: 1998-99)*

*(Rs in millions)*

S.No.	Department/Sub-Head of Account	Development Revenue	Head of Account	Development Capital	Head of Account	Total
<b>15</b>	<b>Irrigation &amp; Power</b>	<b>27.63</b>		<b>706.61</b>		<b>734.24</b>
	Water					
	Survey & Investigation	7.77	8-52000	0.00	9-52000	7.77
	Flood Protection	0.00	8-52000	316.74	9-52000	316.74
	Drainage & Reclamation	17.86	8-52000	121.64	9-52000	139.50
	Canal Irrigation	2.00	8-52000	268.23	9-52000	270.23
	Power	0	8-52000	--		
	Electrification	--		0.00	9-52000	0.00
<b>16</b>	<b>Labour &amp; Transport</b>	<b>11.17</b>		<b>10.83</b>		<b>22.00</b>
	Manpower	1.17	8-44000	10.83	9-31400	12.00
	Transport	10	8-58000	-	-	10
<b>17</b>	<b>Law, Social Welfare &amp; Women's Development</b>	<b>0.6</b>		<b>9.00</b>		<b>9.60</b>
	Law	-	-	-	-	-
	Social Welfare	0.00	8-47200	9.00	9-31400	9.00
	Women's Development	0.60	8-01902	0.00	9-31400	0.60
<b>18</b>	<b>Local Government, Public Health Engineering, Rural Development. &amp; Katchi Abadis</b>	<b>2.94</b>		<b>682.36</b>		<b>685.30</b>
	Local Government	--	--	27.81	9-31400	27.81
	Public Health Engineering	--	--	597.41	9-32000	597.41
	Rural Development	--		--		--
	Rural Development	2.94	8-32300	--	--	2.94
	Rural Development	0.00	8-56200	--	--	0.00
	Rural Development (SAZDA)	--	--	--	--	--
	Infrastructure	--	--	0.00	9-31400	0.00
	Community Development	--	--	0	9-31400	0
	Rural Support Programme	--	--	--	--	--
	Tubewells	--	--	57.14	9-52000	57.14
	Village Electrification	--	--	--	--	--
<b>19</b>	<b>Planning &amp; Development</b>	<b>31.13</b>		<b>--</b>		<b>31.13</b>
	Planning & Development Department	30.13	8-03200	--	--	--
	Bureau of Statistics	1.00	8-06102	--	--	1.00
	Office Buildings	--	--	0.00	9-31400	0.00
	Residential Buildings	--	--	0.00	9-31400	0.00
	Sindh Regional Plan Organisation	0.00	8-03200	--	--	0.00

*(Contd...)*



**TABLE 11**  
**DEVELOPMENT EXPENDITURE**  
**BY DEPARTMENT**  
*(Revised Estimates: 1998-99)*

*(Rs in millions)*

S.No.	Department/Sub-Head of Account	Development Revenue	Head of Account	Development Capital	Head of Account	Total
<b>20</b>	<b>Population &amp; Welfare</b>	<b>274.09</b>		<b>--</b>		<b>274.09</b>
	Population Planning	274.09	8-43000	--	--	274.09
	Welfare	--	--	--	--	--
<b>21</b>	<b>Religious Affairs, Auqaf, Zakat &amp; Ushr &amp; Minorities Affairs</b>	<b>--</b>		<b>--</b>		<b>--</b>
<b>22</b>	<b>Services &amp; General Administration</b>	<b>12.76</b>	8-01302	<b>15.75</b>		<b>28.51</b>
	Office Buildings	--	--	13.75	9-31400	13.75
	Residential Buildings	--	--	2.00	9-31400	2.00
	Other Buildings	--	--	0.00	9-31400	0
<b>23</b>	<b>Science &amp; Technology</b>	<b>0.00</b>	8-01904	<b>0.00</b>	9-31400	<b>0.00</b>
<b>24</b>	<b>Justice - Law Courts</b>	<b>--</b>		<b>--</b>		<b>--</b>
<b>25</b>	<b>Others</b>	<b>--</b>		<b>173.00</b>		<b>173.00</b>
	Special Project	--	--	0.00	9-31400	0.00
	Block Allocation	--	--	173.00	9-31400	173.00
	B/A for P.M/C.M Directives	--	--	--	--	--
	B/A Priority Programme	--	--	--	--	--
<b>Total Departmental Development Expenditure</b>		<b>744.83</b>		<b>3689.11</b>		<b>4433.94</b>
	Debt Servicing Investibel Funds and Grants	17.83	870000	N.A.	--	17.83
	Loans & Advances (Capital)	N.A.		200.12	9-73000	200.12
	Grants & Subventions (Capital)	N.A.		N.A.		
<b>Total Development Expenditure</b>		<b>762.66</b>		<b>3889.233</b>		<b>4651.89</b>

**TABLE 12**  
**DEVELOPMENT EXPENDITURE**  
**BY DEPARTMENT**  
*(Revised Estimates: 1999-2000)*

*(Rs in millions)*

S.No.	Department/Sub-Head of Account	Development Revenue	Head of Account	Development Capital	Head of Account	Total
<b>1</b>	<b>Agriculture, Fishing, &amp; Livestock</b>	<b>58.03</b>	--	<b>22.57</b>	--	<b>80.6</b>
	Research	5.50	8-51000	0.00	9-31400	5.5
	Research	--	--	--	--	--
	Education	--	--	0.00	9-31400	0.00
	Education	--	--	--	--	--
	Mechanisation	15.5	8-51000	0	9-31400	15.50
	Mechanisation	--	--	--	--	--
	Extension	31.26	8-51000	4.43	9-31400	35.69
	Extension	--	--	--	--	--
	Marketing	0.50	8-51000	0.00	9-31400	0.5
	Plant Protection and Locust Control	0.41	8-51000	0.00	9-31400	0.41
	Plant Protection and Locust Control	--	--	--	--	--
	Animal Husbandry	4.20	8-51000	7.90	9-31400	12.10
	Animal Husbandry	--	--	--	--	--
	Fisheries	0.66	8-51000	6.24	9-31400	6.90
	Fisheries	--	--	--	--	--
	Cooperation	0.00	8-51000	0.00	9-31400	0.00
	Food Storage	--	--	4.00	9-31400	4.00
<b>2</b>	<b>Board of Revenue</b>	<b>0.50</b>	8-02300	<b>25.63</b>		<b>26.13</b>
	Office Buildings	--	--	2.11	9-31400	2.11
	Residential Buildings	--	--	23.52	9-31400	23.52
<b>3</b>	<b>Communications &amp; Works</b>	--	--	<b>909.85</b>	9-31200	<b>909.85</b>
<b>4</b>	<b>Culture, Tourism &amp; Youth Affairs</b>	<b>8.19</b>	8-41700	<b>21.81</b>	9-31400	<b>30.00</b>
<b>5</b>	<b>Education</b>	<b>315.80</b>	8-41000	<b>575.60</b>		<b>891.40</b>
	Education	315.799	8-41000	574.20	9-31400	890.00
	Education	N.A.		1.40		1.40
<b>6</b>	<b>Excise &amp; Taxation</b>	<b>6.71</b>	8-02300	<b>0.45</b>		<b>7.16</b>
	Office Buildings	--	--	0.45	9-31400	0.45
	Residential Buildings	--	--	0.00	9-31400	0.00
<b>7</b>	<b>Finance</b>	<b>1.36</b>	8-02100	<b>1.00</b>		<b>2.36</b>
	Office Buildings	--	--	0.00	9-31400	0
	Residential Buildings	--	--	1	9-31400	1
<b>8</b>	<b>Forest, Wildlife, &amp; Environment</b>	<b>56.00</b>		<b>9.34</b>		<b>65.34</b>
	Forest and Wildlife	30.00	8-51700	--	--	30.00
	Preservation of Wildlife	1.00	8-47600	--	--	1.00
	Environment	4.00	8-47700	9.34	9-31400	13.34

*(Contd...)*

**TABLE 12**  
**DEVELOPMENT EXPENDITURE**  
**BY DEPARTMENT**  
*(Revised Estimates: 1999-2000)*

*(Rs in millions)*

S.No.	Department/Sub-Head of Account	Development Revenue	Head of Account	Development Capital	Head of Account	Total
	Coastal Development Authority	2.00	8-03200	--	--	2
	Coastal Development Authority	19.00	8-51700	--	--	19.00
	Forestry (Education)	--	--	--	--	--
<b>9</b>	<b>Food &amp; Cooperatives</b>	--		--		--
	Food	--	--	--	--	--
	Cooperatives	--	--	--	--	--
<b>10</b>	<b>Health</b>	<b>116.66</b>		<b>244.84</b>		<b>361.50</b>
	Health	116.66	8-42000	243.34	9-31400	360.00
	Health	N.A.		1.50	9-31400	1.50
<b>11</b>	<b>Home</b>	--		<b>52.74</b>		<b>52.74</b>
	Civil Defence	--	--	--	--	--
	Office Buildings	--	--	0.00	9-31400	0.00
	Residential Buildings	--	--	--	--	--
	Judicial					
	Office Buildings	--	--	11.20	9-31400	11.20
	Residential Buildings	--	--	4.00	9-31400	4.00
	Police					
	Office Buildings	--	--	19.86	9-31400	19.86
	Residential Buildings	--	--	8.43	9-31400	8.43
	Jails					
	Office Buildings	--	--	9.00	9-31400	9.00
	Residential Buildings	--	--	0.25	9-31400	0.25
<b>12</b>	<b>Housing &amp; Town Planning</b>	--		<b>12.75</b>		<b>12.75</b>
	Housing & Town Planning	--	--	0.00	9-36000	0.00
	Building Department	--	--	--	--	--
	Office Buildings	--	--	7.50	9-31400	7.50
	Residential Buildings	--	--	5.25	9-31400	5.25
<b>13</b>	<b>Industries, Commerce and Mineral Development</b>	<b>3.26</b>		<b>17.00</b>		<b>20.26</b>
	Industries	3.06	8-57000	17.00	9-57000	20.06
	Mineral Resources	0.20	8-57000	0.00	9-57000	0.20
<b>14</b>	<b>Information</b>	--		--		--
<b>15</b>	<b>Irrigation &amp; Power</b>	<b>26.89</b>		<b>681.51</b>		<b>708.40</b>

*(Contd...)*

**TABLE 12**  
**DEVELOPMENT EXPENDITURE**  
**BY DEPARTMENT**  
*(Revised Estimates: 1999-2000)*

*(Rs in millions)*

S.No.	Department/Sub-Head of Account	Development Revenue	Head of Account	Development Capital	Head of Account	Total
	Water					
	Survey & Investigation	8.89	8-52000	0.00	9-52000	8.89
	Flood Protection	0.00	8-52000	165.31	9-52000	165.31
	Drainage & Reclamation	16.00	8-52000	212.74	9-52000	228.74
	Canal Irrigation	2.00	8-52000	301.26	9-52000	303.26
	Power	0.00	8-52000	--		
	Electrification	--		2.20	9-52000	2.2
<b>16</b>	<b>Labour &amp; Transport</b>	<b>21.34</b>		<b>2.67</b>		<b>24.00</b>
	Manpower	11.34	8-44000	2.67	9-31400	14.01
	Transport	10.00	8-58000	--	--	10.00
<b>17</b>	<b>Law, Social Welfare &amp; Women's Development</b>	<b>1.11</b>		<b>6.60</b>		<b>7.71</b>
	Law	--	--	--	--	--
	Social Welfare	0.91	8-47200	6.60	9-31400	7.51
	Women's Development	0.20	8-01902	0.00	9-31400	0.20
<b>18</b>	<b>Local Government, Public Health Engineering, Rural Development &amp; Katchi Abadies</b>	<b>13.00</b>		<b>801.40</b>		<b>814.40</b>
	Local Government	--	--	--	9-31400	0.00
	Public Health Engineering	--	--	744.30	9-32000	744.30
	Rural Development	--		--		--
	Rural Development	3.00	8-32300	--	--	3.00
	Rural Development	10.00	8-56200	--	--	10.00
	Rural Development (SAZDA)	--	--	--	--	--
	Infrastructure	----	----	7.80	9-31400	7.80
	Community Development	--	--	0.00	9-31400	0
	Rural Support Programme	--	--	0.00	9-31400	0.00
	Tubewells	--	--	49.30	9-52000	49.30
	Village Electrification	--	--	--	--	--
<b>19</b>	<b>Planning &amp; Development</b>	<b>82.12</b>		<b>0.00</b>		<b>82.12</b>
	Planning & Development Department	77.12	8-03200	0.00	9-31400	77.12
	Bureau of Statistics	4.00	8-06102	--	--	4.00
	Office Buildings	--	--	0.00	9-31400	0.00
	Residential Buildings	--	--	0.00	9-31400	0.00
	Sindh Regional Plan Organisation	1.00	8-03200	--	--	1.00
<i>(Contd...)</i>						
<b>20</b>	<b>Population &amp; Welfare</b>	<b>177.48</b>		<b>--</b>		<b>177.48</b>

**TABLE 12**  
**DEVELOPMENT EXPENDITURE**  
**BY DEPARTMENT**  
*(Revised Estimates: 1999-2000)*

*(Rs in millions)*

S.No.	Department/Sub-Head of Account	Development Revenue	Head of Account	Development Capital	Head of Account	Total
	Population Planning	177.48	8-43000	--	--	177.48
	Welfare	--	--	--	--	--
<b>21</b>	<b>Religious Affairs, Auqaf, Zakat &amp; Ushr &amp; Minorities Affairs</b>	--		--		--
<b>22</b>	<b>Services &amp; General Administration</b>	<b>7.40</b>	8-01302	<b>20.69</b>		<b>28.09</b>
	Office Buildings	--	--	11.00	9-31400	11.00
	Residential Buildings	--	--	4.69	9-31400	4.69
	Other Buildings	--	--	5.00	9-31400	5
<b>23</b>	<b>Science &amp; Technology</b>	<b>3.00</b>	8-01904	<b>0.00</b>	9-31400	<b>3.00</b>
<b>24</b>	<b>Justice - Law Courts</b>	--		--		--
<b>25</b>	<b>Others</b>	--		<b>62.27</b>		<b>62.27</b>
	Special Project	--	--	10.00	9-31400	10.00
	Block Allocation	--	--	52.27	9-31400	52.27
	B/A for P.M/C.M Directives	--	--	--	--	--
	B/A Priority Programme	--	--	--	--	--
<b>Total Departmental Development Expenditure</b>		<b>898.94</b>		<b>3468.72</b>		<b>4367.66</b>
	Debt Servicing Investibel Funds & Grants	7.53	--	N.A.	--	7.53
	Loans & Advances (Capital)	N.A.	8-70000	194.15	9-73000	194.15
	Grants & Subventions (Capital)	N.A.	--	733.25	9-74000	733.25
<b>Total Development Expenditure</b>		<b>906.47</b>		<b>4396.12</b>		<b>5302.59</b>