



CITIZENS' BUDGET

2025-26





Government of Sindh

CITIZENS' BUDGET 2025-26

Finance Department
Government of Sindh



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MESSAGE FROM THE **FINANCE MINISTER SINDH**

The Government of Sindh remains firmly committed to the core values of transparency, accountability, and efficient service delivery. These are the pillars of good governance, which can only be achieved through active public engagement. In line with this vision, we have introduced the Citizen's Budget—a participatory budgeting approach designed to enhance public oversight and encourage inclusive decision-making.

We strongly believe that it is the fundamental right of citizens to have a say in how their tax contributions are utilized for collective welfare. By promoting participatory governance, we have not only upheld this principle but also strengthened public trust in government processes. The Citizen's Budget has been developed through extensive stakeholder consultations and public feedback collected via surveys, ensuring that spending priorities reflect the real needs of the people. Our aim is to continue reforming governance structures to deliver timely and effective public services.

The Citizen's Budget presents key fiscal information in a simplified and accessible format, making it a valuable resource for students, researchers, policy makers, and the general public alike. We are confident that this initiative will lead to a more inclusive, balanced, and people-centric budget. I would like to thank the Finance Secretary and his team for their dedication, and all stakeholders for their constructive input. Their contributions have been instrumental in our journey toward more responsive and accountable governance.

Murad Ali Shah

Chief Minister/ Finance Minister, Sindh



MESSAGE FROM THE **FINANCE SECRETARY**

The Finance Department of the Government of Sindh is committed to advancing fiscal transparency and efficiency through the implementation of the Public Financial Management (PFM) Reform Strategy. A key pillar of this initiative is the Citizens Budget, which serves to simplify complex financial data and promote public understanding of how government funds are allocated and spent. This tool supports responsible fiscal governance by encouraging citizen participation in the budget-making process.

To ensure inclusivity, the Citizens Budget has been developed through wide-ranging consultations with stakeholders from all walks of life, including academia, civil society, business chambers, and the general public. Surveys, workshops, and dialogue sessions were held across various districts to gather valuable insights and suggestions on expenditure priorities. This participatory process has helped shape a more responsive, equitable, and needs-based budget framework.

The Government of Sindh aims to build public trust through greater transparency, citizen oversight, and social accountability in fiscal matters. The Citizens Budget is a step towards empowering citizens to engage in informed discourse and hold institutions accountable. The Finance Department appreciates the contributions of all collaborators and hopes that this document serves as a useful resource for stakeholders striving for inclusive and sustainable economic development.

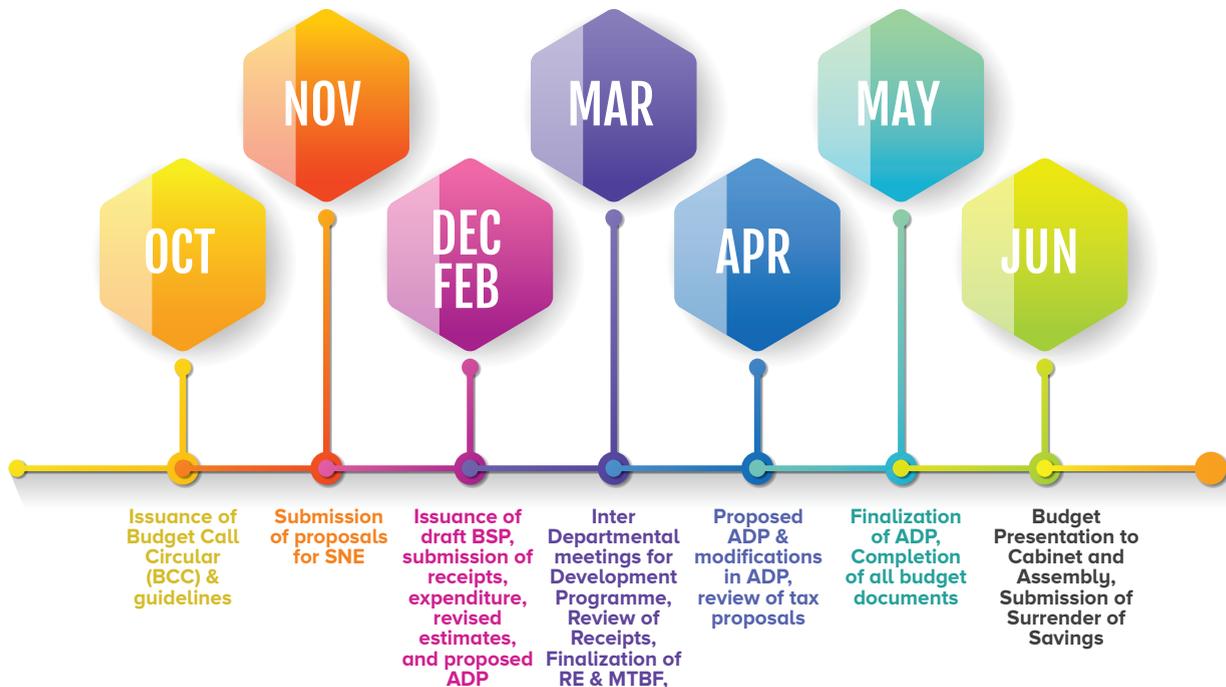
Fayaz Ahmed Jatoi
Finance Secretary Sindh



WHAT IS GOVERNMENT BUDGET?

The government's Budget refers to the estimates of revenues and expenditures for a period of one year commonly known as a fiscal year. It does not correspond to a calendar year; every country has its own fiscal year. Article 120 of the Constitution of the Islamic Republic of Pakistan, 1973 mandates the provincial governments to prepare and present their budget proposals for approval by the provincial legislatures. The budget is the most important policy document of the government. It contains development priorities and spending plans of the government. The fiscal revenue side is reflected through taxation measures and incentives, offered to different economic sectors and segments of the society. Similarly, the budget on the expenditure side determines the quality of present service delivery standards through current expenditure as well as future investment in the shape of development funds.

BUDGET MAKING PROCESS



KEY PILLARS FOR BUDGET 2025-26



Federal & Provincial
Receipts



Public Exchequer



Federal & Provincial
Expenditure



POLICY OBJECTIVES

Fostering Inclusive Growth to ensure equitable access to opportunities across all sectors of society.

Enhancing Healthcare Services by expanding infrastructure and improving accessibility to quality medical care.

Advancing Education Initiatives to elevate learning standards and broaden access to quality education.

Harnessing Public-Private Partnership to drive progress in infrastructure and social development.

Improving Law and Order through governance reforms, strengthened policing, and security enhancements.

Strengthening Poverty Alleviation Efforts to uplift low-income communities and promote economic stability.

Increasing Development Investments to create job opportunities and boost economic productivity.

Revitalizing the Economy through strategic infrastructure projects and targeted initiatives for underprivileged communities (Pro-poor initiatives)

Strengthening Climate Resilience by implementing proactive environmental policies and sustainability measures.

Accelerating Progress on Sustainable Development Goals (SDGs) through inclusive and comprehensive strategies.



MACROECONOMIC ASSUMPTIONS

The Budget 2025-26 has been prepared based on the following national macroeconomic assumptions



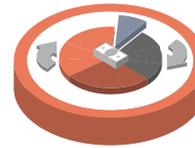
Size of GDP
Rs. 114,692
Billion



Real GDP Growth
2.68%



FBR Revenue Target
Rs 14,131
Billion



Provincial Share in
Federal Taxes
Rs. 8,206
Billion



Inflation
4.7%
(Average rate from
Jul-Apr FY 2025)

BUDGET OVERVIEW 2025-26



Current Expenditure
Rs. 2,150
Billion



Capital Expenditure
Rs. 282
Billion



Development
Expenditure
Rs. 1,018
Billion



FOREIGN PROJECT ASSISTANCE (FPA) Rs. 366.73 Billion

Amount in Billion (PKR)





REVENUE

It refers to the total income generated by the provincial government through its own sources—like taxes and fees—and transfers from the Federal government, including NFC shares and grants.

COMPONENTS

(Rs in Billion)	
a. General Revenue Receipts	2,824.38
Federal Divisible Pool	2,043.76
Provincial Tax Receipts	676.10
Provincial Non-Tax Revenue	52.71
Other Grants from Federal Government	51.81
b. Development Grants	76.58
c. Capital Receipts (A/C-I)	399.92
General Capital Receipts	33.18
Foreign Projects Assistance	366.74
d. Budgetary Support Grant	10.83
Provincial Consolidated Fund	3,311.71



CURRENT EXPENDITURE

Current expenditure refers to the spending on the day-to-day operations of the government, including salaries, pensions, subsidies, interest payments, and operational costs of departments. It does not include development or capital investment.

Department	(Rs. in Billion)
Agriculture Supply & Prices	35.26
Board of Revenue	16.47
College Education	39.65
Culture, Tourism & Antiquities	7.20
Energy	72.65
Excise, Taxation & Narcotics	7.86
Health	336.46
Home	210.87
Information & Archives	10.96
Irrigation	42.08
Law / Parliamentary Affairs & Human Rights	34.75
Livestock And Fisheries	13.96
Local Government & HTP	204.26
Population Welfare	8.38
Public Health Engineering & RD	9.74
School Education	425.32
Services General Administration & Coordination	25.79
Social Welfare	3.76
Special Education	17.30
Transport & Mass Transit	7.28
Universities And Boards	8.23
Works & Services	19.33



HEALTH DEPARTMENT



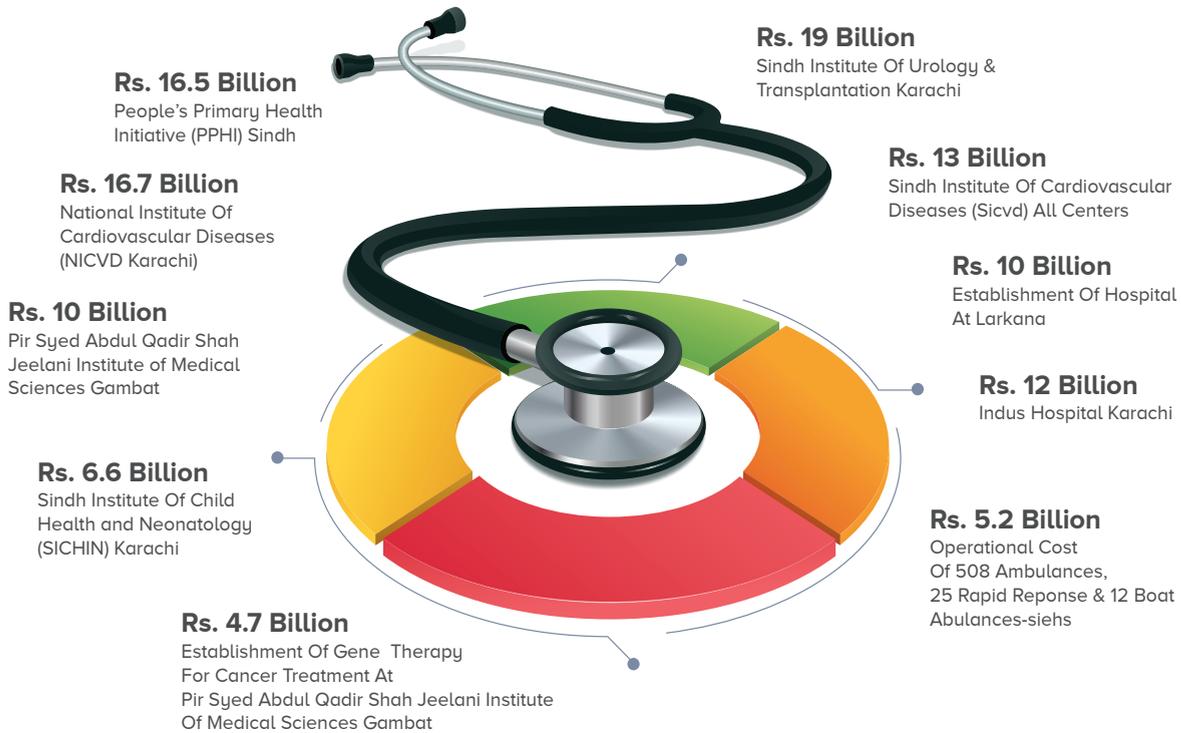
TOTAL BUDGET
Rs. 381.83 Billion



SERVICE DELIVERY
Rs. 336.46 Billion



DEVELOPMENT
Rs. 45.37 Billion





MEDICAL EDUCATION

Rs. 1.4 Billion

Infectious Diseases Hospital
@ Nipa Karachi (DUHS)

Rs. 1.42 Billion

People's University of
Medical & Health Sciences
for Women Shaheed
Benazirabad

Rs. 765 Million

Hiring Of 362 Faculty
Members On Contract
Basis (JSMU)

Rs. 751.6 Million

Liaquat University of Medical
& Health Sciences Jamshoro

Rs. 2.15 Billion

Dow University of
Health Sciences Karachi

Rs. 1.55 Billion

Shaheed Benazir Bhutto
Medical University
Larkana

Rs. 500 Million

Jinnah Sindh Medical
University Karachi

Rs. 466 Million

For Clearing The Outstanding
Dues / Liabilities Accumulated on
The Treatment of Poor Patients
(DUHS)





EDUCATION SECTOR



TOTAL BUDGET
Rs. 613.36 Billion



SERVICE DELIVERY
Rs. 524.32 Billion



DEVELOPMENT
Rs. 89.04 Billion

School Education Department

Rs. 1.4 Billion

Scholarship Program for Schools

Rs. 13.5 Billion

Sindh Education Foundation

Rs. 975 Million

Endowment Fund for NJV School / Akhuwat Foundation

Rs. 2.5 Billion

Grant for Deeni Madrassas

College Education Department

Rs. 2.0 Billion

Fund for Scholarships

Rs. 500 Million

Scholarships for Students to Study Abroad



Universities & Boards Department

Rs. 2.0 Billion

Registration, Enrollment & Annual Examination Fees of Classes (IX to XII)

Rs. 1.2 Billion

Board of Intermediate Education Karachi

Rs. 1 Billion

Establishment of Vocational Training Center in Muzaffargarh





SINDH HIGHER EDUCATION COMMISSION

Rs. 3.5 Billion
University of Karachi

Rs. 3.4 Billion
University of Sindh,
Jamshoro

Rs. 2.2 Billion
Sindh Agriculture
University, Tandojam

Rs. 2.5 Billion
NED University of Engineering
and Technology, Karachi

Rs. 1.9 Billion
IBA University, Sukkur

Rs. 1.5 Billion
Liaquat University of Medical
and Health Sciences, Jamshoro



Rs. 2.1 Billion
Mehran University of Engineering,
Science and Technology, Jamshoro

Rs. 1.8 Billion
Dawood University of
Engineering and Technology,
Karachi

Rs. 1.6 Billion
Shah Abdul Latif University,
Khairpur Mir's

Rs. 1.2 Billion
Dow University of Health
Sciences, Karachi

Rs. 1.5 Billion
Quaid-e-Awam University of
Engineering, Science and Technology,
Shaheed Benazirabad





SOCIAL WELFARE DEPARTMENT



TOTAL BUDGET
Rs. 4.45 Billion



SERVICE DELIVERY
Rs. 3.76 Billion



DEVELOPMENT
Rs. 0.69 Billion

Rs. 230 Million
Strengthening Social
Protection Delivery
System in Sindh



Rs. 200 Million
Orphan, Widow Support Program

Rs. 150 Million
Sindh Child Protection
Authority, Karachi.

Rs. 182.26 Million
Leprosy KMC Hospital,
Manghopir

Rs. 150 Million
HANDS (NGO), Karachi

Rs. 150 Million
Sindh Senior Citizen Card
(Azadi Card)

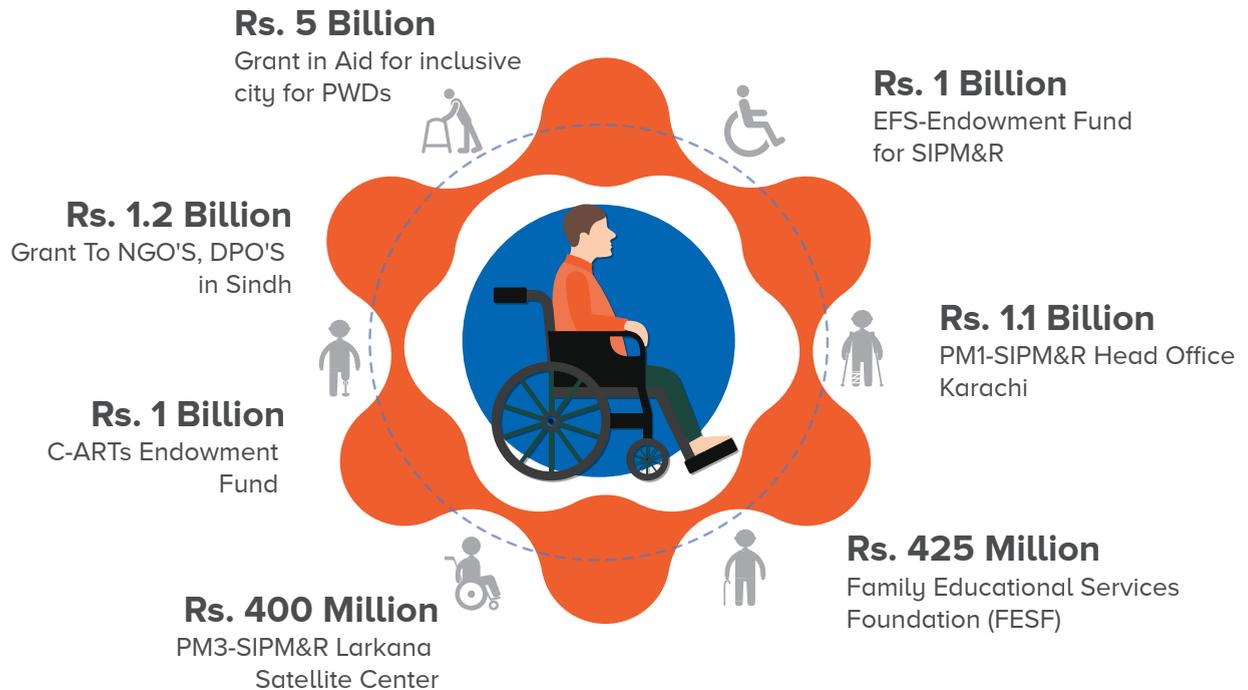


EMPOWERMENT OF PERSONS WITH DISABILITIES

TOTAL BUDGET
Rs. 21.71 Billion

SERVICE DELIVERY
Rs. 17.31 Billion

DEVELOPMENT
Rs. 4.4 Billion





AGRICULTURE DEPARTMENT



TOTAL BUDGET
Rs. 46.29 Billion



SERVICE DELIVERY
Rs. 35.26 Billion



DEVELOPMENT
Rs. 11.03 Billion

Rs. 789.5 Million

Subsidy on solar power for high efficiency irrigation system

Rs. 508 Million

Government Assistance to the Dates Farmers on Establishment of Dates, processing, Packaging & Plant

Rs. 390 Million

Provision of Agriculture Implements



Rs. 396 Million
Establishment of Fruit and vegetables Market at Meher

Rs. 200 Million

Providing Essential Laboratory Equipment to Pesticide, Fertilizer control & Testing laboratories

Rs. 634 Million

Installation of Solarized pulp processing unit for fruits/vegetables

Rs. 220.7 Million

Provision of laser levelling equipment on rental basis to farmers



IRRIGATION DEPARTMENT

TOTAL BUDGET
Rs. 90.74 Billion

SERVICE DELIVERY
Rs. 42.08 Billion

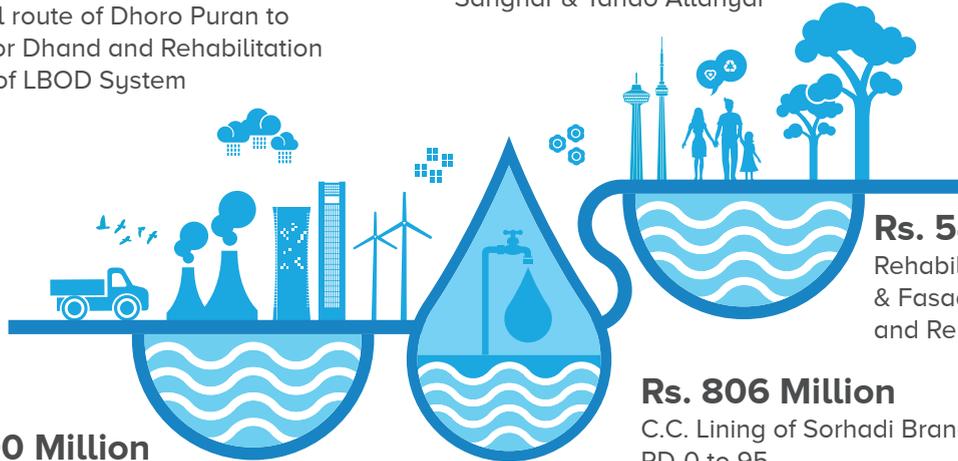
DEVELOPMENT
Rs. 48.66 Billion

Rs. 1.3 Billion

Construction of Syphons to revive Natural route of Dhoro Puran to Shakoor Dhand and Rehabilitation works of LBOD System

Rs. 1 Billion

Revival of Natural Water Ways (Dhoras) Sohni (Dhoro) of Districts Matiari, Sanghar & Tando Allahyar



Rs. 500 Million

Rehabilitation of SCARP Drains and Reconstruction of damaged structures in Khairpur Nathan Shah, Drainage Division @ K.N Shah

Rs. 546 Million

Rehabilitation of Wadhu Wah & Fasadi Wah with C.C Lining and Repair of Brick Lining

Rs. 806 Million

C.C. Lining of Sorhadi Branch from RD-0 to 95

Rs. 400 Million

Rehabilitation of Dhoro Puran and Dhoro Hakro its Allied Structures Phase-II





SPORTS & YOUTH AFFAIRS



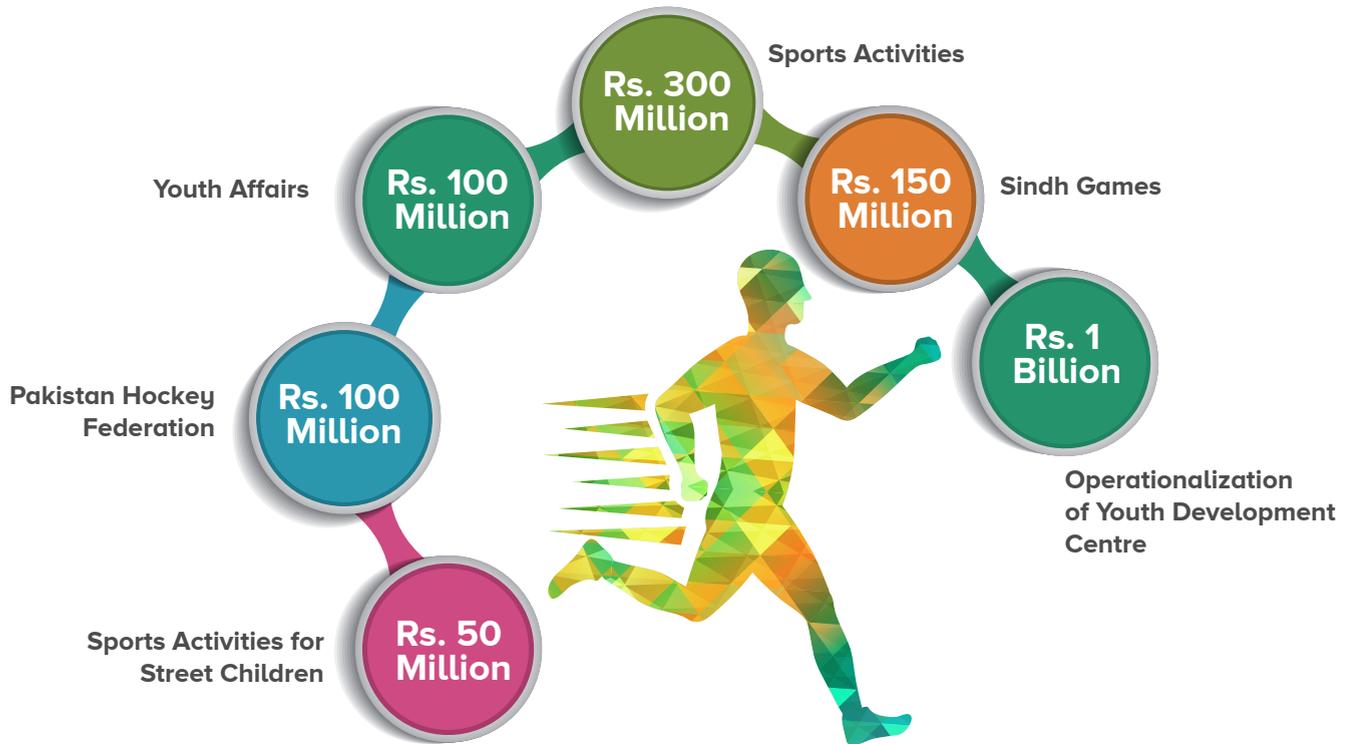
TOTAL BUDGET
Rs. 6.15 Billion



SERVICE DELIVERY
Rs. 2.4 Billion



DEVELOPMENT
Rs. 3.75 Billion



CULTURE, TOURISM, ANTIQUITIES & ARCHIVES

 TOTAL BUDGET
Rs. 9.8 Billion

 SERVICE DELIVERY
Rs. 7.2 Billion

 DEVELOPMENT
Rs. 2.6 Billion

Rs. 600 Million
Pakistan Arts Council
Karachi



Rs. 250 Million
Gorakh Hill Development
Authority, Dadu

Rs. 150 Million
Sindhi Language Authority,
Hyderabad

Rs. 150 Million
Rehabilitation of
Lansdowne Bridge Sukkur



Rs. 100 Million
Sindh Indigenous and Traditional
Craft Company (SITCO)





LAW ENFORCEMENT



TOTAL BUDGET
Rs. 224.23 Billion



SERVICE DELIVERY
Rs. 210.87 Billion



DEVELOPMENT
Rs. 13.36 Billion

Rs. 3 Billion

Sindh Police Shuhada Grant

Rs. 350 Million

Others (Diyat, Arsh, Daman for Legal Heirs)

Rs. 200 Million

Sindh Safe Cities Authority

Rs. 99 Million

Provincial Public Safety & Police Complaints Commission, Sindh (PPS&PCCS)

Rs. 100 Million

DNA Test ICCBS & LUMHS

Rs. 8 Billion

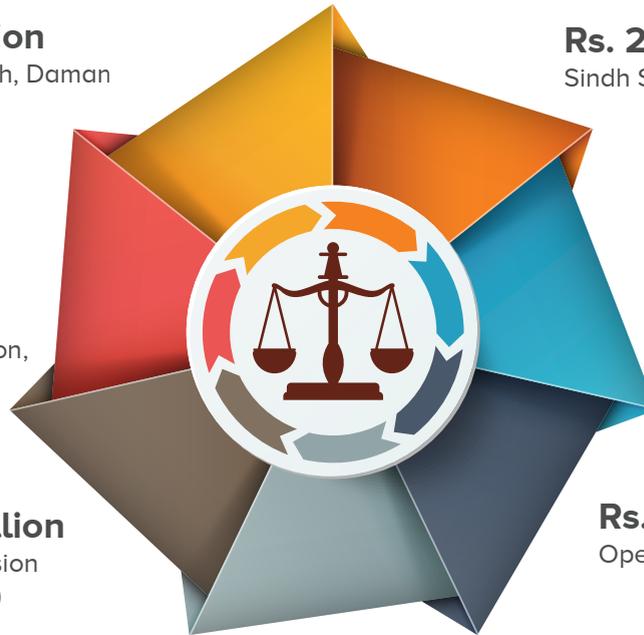
Petrol

Rs. 66.12 Million

Citizen Police Liasion Committee (CPLC)

Rs. 2 Billion

Operational Vehicle



LOCAL GOVERNMENT

 TOTAL BUDGET
Rs. 327.89 Billion

 SERVICE DELIVERY
Rs. 204.26 Billion

 DEVELOPMENT
Rs. 123.63 Billion

Rs. 165 Billion
Transfer to Local Bodies

Rs. 3.1 Billion
Hub Canal

Rs. 200 Million
Sindh Solid Waste
Management Board

Rs. 63 Million
Comprehensive Disaster
response Services (CDRS)

Rs. 28 Billion
Sindh Solid Waste
Management Board

Rs. 980 Million
Grant-in-Aid For ROW
Occupancy Charges for
KWSSIP Phase II

Rs. 10 Million
Strengthening of Services
Academy Tando Jam

Rs. 70 Million
Pakistan Life Saving Foundation
(PLSF), Karachi





TRANSPORT DEPARTMENT



TOTAL BUDGET
Rs. 67.0 Billion



SERVICE DELIVERY
Rs. 7.28 Billion



DEVELOPMENT
Rs. 59.7 Billion

Rs. 1.6 Billion

Fuel Cost Indexation
for SIDPBS

Rs. 1.6 Billion

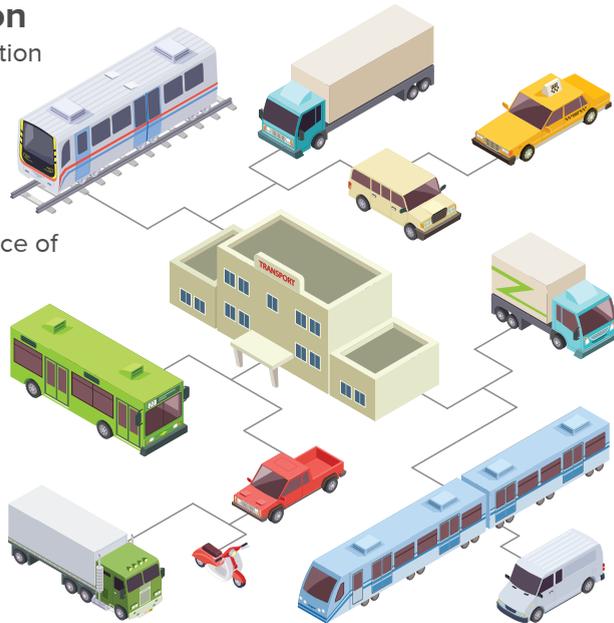
Supply, Construction,
Operating & maintenance of
"100 Electric Buses"

Rs. 250 Million

Contingency for Bus
Rapid Transit (BRT)
Green Line, Karachi

Rs. 3 Billion

Subsidy for Transport



Rs. 15.4 Million

Motor Vehicle Inspection
Program

Rs. 175 Million

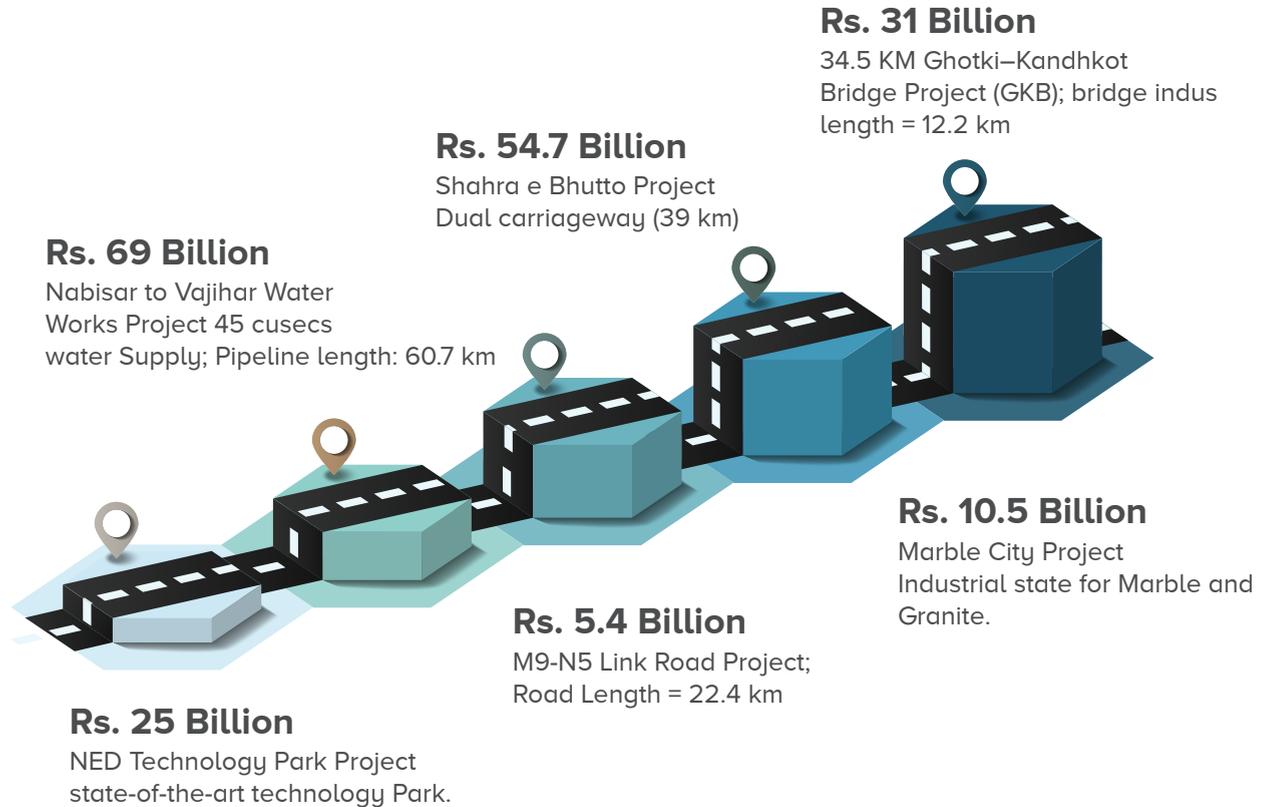
Sindh Intra-District
People's Bus Services
Project

Rs. 300 Million

Sindh Mass Transit Authority,
Karachi



PUBLIC PRIVATE PARTNERSHIP



*Financing through Viability Gap Fund (VGF) Rs. 83 Billion





ENERGY & INFORMATION TECHNOLOGY



TOTAL BUDGET
Rs. 78.2 Billion



SERVICE DELIVERY
Rs. 73.98 Billion



DEVELOPMENT
Rs. 4.2 Billion

Rs. 13 Billion

Special initiatives for
renewable energy

Rs. 4 Billion

Subsidy for New
Captive Power
Plant (NCPs)

Rs. 235 Million

Sindh Electricity Power
Regulatory Authority (SEPR)

Rs. 200 Million

Thar Coal Energy Board

Rs. 11.9 Billion

Solar Home System (SHS)
for poor families

Rs. 834 Million

Village Electrification
Programme in Sindh

Rs. 400 Million

Sindh Information Technology
Company



WORKS & SERVICES DEPARTMENT

TOTAL BUDGET
Rs. 95.42 Billion

SERVICE DELIVERY
Rs. 10.40 Billion

DEVELOPMENT
Rs. 85.02 Billion

Rs. 4.94 Billion

Widening and Reconditioning of Umerkot to Ratnore Road (40.00 Kms)

Rs. 1.93 Billion

Reconditioning of Road from Warrah to Mehr via Gaji Khuhawar (29.80 Kms)

Rs. 9.54 Billion

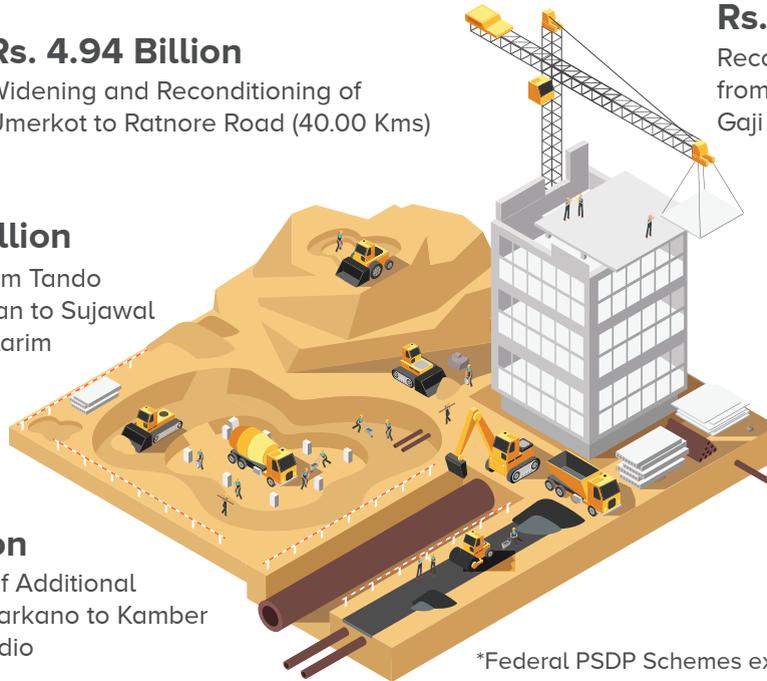
W/R of Road from Tando Muhammad Khan to Sujawal via Bulri Shah Karim (80.00 Kms)

Rs. 1.82 Billion

Dual Carriageway of Road from Adil Pur to Khanpur (Each 24') 15.00 Kms

Rs. 5 Billion

Construction Of Additional Carriageway Larkano to Kamber via Bhiri Chandio



*Federal PSDP Schemes execution through Works and Services Department with estimated cost Rs. 142.91 Billion. In FY 2025-26 Amount of Rs. 21 Billion has been allocated.





SINDH PEOPLE'S HOUSING FOR FLOOD AFFECTEES (SPHF)

Over 1.2 million houses currently under construction

560,000 houses have been completed

Secured funding increased to \$ 2 billion
(World bank \$ 950 million, ADB \$ 400 million, ISdB \$ 200 million, GoS \$ 227 million, others \$ 223 million)

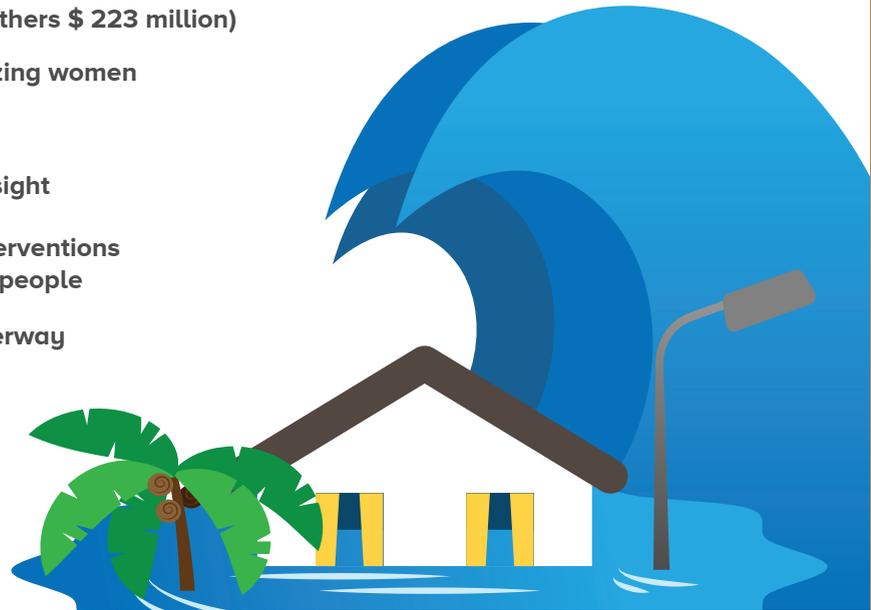
300,000+ land titles distributed, prioritizing women as legal landowners

Engagement of EY, PWC, KPMG for transparency and independent oversight

PKR 17.14 billion allocated for WASH interventions in 3,200 villages—benefiting 1.2 million people

Digital mapping of 40,000 villages underway using drone technology

3 model villages in Thatta, Tando Muhammad Khan, and Dadu nearing completion





GOVERNMENT OF SINDH

