SPHERE

Driving development through data

MAPPING THE MONEY

Pakistan Budget FY 26-27

A DIVE BEYOND THE HEADLINE NUMBERS:
What Provincial Budgets Actually Allocate to the Development Sector



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Pakistan Budget FY 26-27

General Public Services



Rs 17,593,465 M

60%

of total budget

Defence Affairs & Services



Rs 3,013,861 M

10%

of total budget

Public Order & Safety Affairs



Rs 1,299,340 M

4%

of total budget

Economic Affairs



Rs 1,952,326 M

7%

of total budget

Environment Protection



Rs 48,432 M

<1%

of total budget

Housing & Community Amenities



Rs 635,096 M

2%

of total budget

Health



Rs 1,322,551 M

5%

of total budget

Recreation, Culture & Religion



Rs 140,654 M

<1%

of total budget

Education Affairs & Services



Rs 1,894,692 M

6%

of total budget

Social Protection



Rs 1,422,629 M

5%

of total budget



Total Budget

Rs 38 Trillion

*incldues Rs 9 tr Capital Expenditure

PAKISTAN BUDGET FY 26–27

Federal vs Provincial Spending Priorities in percentage share

SECTORS	FEDERAL	PUNJAB	SINDH	KP	BALOCHISTAN	TOTAL BUDGET (FEDERAL + PROVINCIAL)
General Public Services	73%	44%	32%	43%	33%	60%
Defence Affairs & Services	17%	0%	0%	0%	0%	10%
Public Order & Safety Affairs	2%	6%	8%	10%	12%	4%
Economic Affairs	2%	13%	16%	14%	17%	7%
Environment Protection	0%	<1%	<1%	1%	1%	0.1%
Housing & Community Amenities	0%	8%	2%	5%	6%	2%
Health	0%	10%	11%	15%	8%	5%
Recreation, Culture & Religion	0%	1%	1%	1%	3%	<1%
Education Affairs & Services	1%	13%	18%	7%	16%	6%
Social Protection	5%	5%	10%	3%	5%	5%
TOTAL BUDGET (PKR)	24 TR	5.9 TR	3.5 TR	2.2 TR	1.1 TR	~ 38 TR

GENERAL PUBLIC SERVICES (GPS)

GENERAL PUBLIC SERVICES IS THE CLASSIC BLACK BOX OF PAKISTAN'S FEDERAL BUDGET

Here's what's actually inside the Rs 12.80 tr current (revenue account) GPS figure for FY 2026-27:		Share of GPS
8,054 bn	Debt Servicing: Interest payments only - domestic debt Rs 6,982.6 bn + foreign debt Rs 1,071.4 bn. This single line is 46% of the entire federal current revenue budget	63%
2,331 bn	Subsidies and grants: Rs 152 bn direct transfers to provinces plus Rs 2,178.7 bn "others" - the power sector subsidies, tariff differentials, AJK/GB grants, and SOE support that the Budget in Brief details. Cross-check: the demand-wise schedule shows "Grants, Subsidies and Miscellaneous Expenditure" at Rs 2,561.5 bn	18%
1,169 bn	Federal civil and military pensions	9%
1,103 bn	The actual running of the fiscal state: Finance Division, FBR (Rs 85.6 bn), foreign missions (Rs 63.7 bn), CGA, audit, National Assembly/Senate, President's staff - the details sit in the Demands for Grants	9%
143 bn	Foreign economic aid, general services, basic research, R&D, statistics, elections, ombudsmen	1%

Here's what's actually inside the Development account (development + capital) GPS figure for FY 2026-27:

Development Revenue GPS Figure for fy 2026-27

367.8 bn

Mostly Transfers (294.3) - development grants flowing to provinces, AJK/GB and special initiatives through the PSDP; plus general services (37.0), basic research (22.2), executive/fiscal affairs (13.8)

Development capital GPS Figure for fy 2026-27

1,006 bn

Almost entirely Transfers (1,005.4) - development loans and advances by the federal government, including the external on-lending to provinces (demands 129–130)

73% of Total Estimated Federal Government Expenditure (Revenue + Development)





A PROVINCE-WISE OVERVIEW OF WHAT GOES TO HEALTH, ENVIRONMENT, EDUCATION, AND SOCIAL PROTECTION

PUNJAB HEALTH BUDGET FY 26-27



Punjab Total Budget: 5.9 Trillion

Health Budget	500.6 Billion
Expenditure on Revenue Account	205 Billion
Expenditure on Development Account	48 Billion
Expenditure on Other Account	247 Billion

Spending per capita in rupees: ~4,000

Proportion of total spending: 10%

Revenue Expenditure

- Hospital Services: 68.90%
- Health Administration: 13.90%
- Public Health Services: 8.80%
- Medical Products, Appliances & Equipment: 8.40%

Development Expenditure

- Hospital Services: 80.50%
- Health Administration: 10.0%
- Public Health Services: 9.00%

Special Initiatives

- Nawaz Sharif Medical District at Lahore: Rs. 169 Bn
- Chief Minister's Special Initiative for Cancer Patients: Rs. 10 Bn
- Cardiac Surgery Units at 15 DHQ Hospitals with Cath Labs: Rs. 9.3 Bn

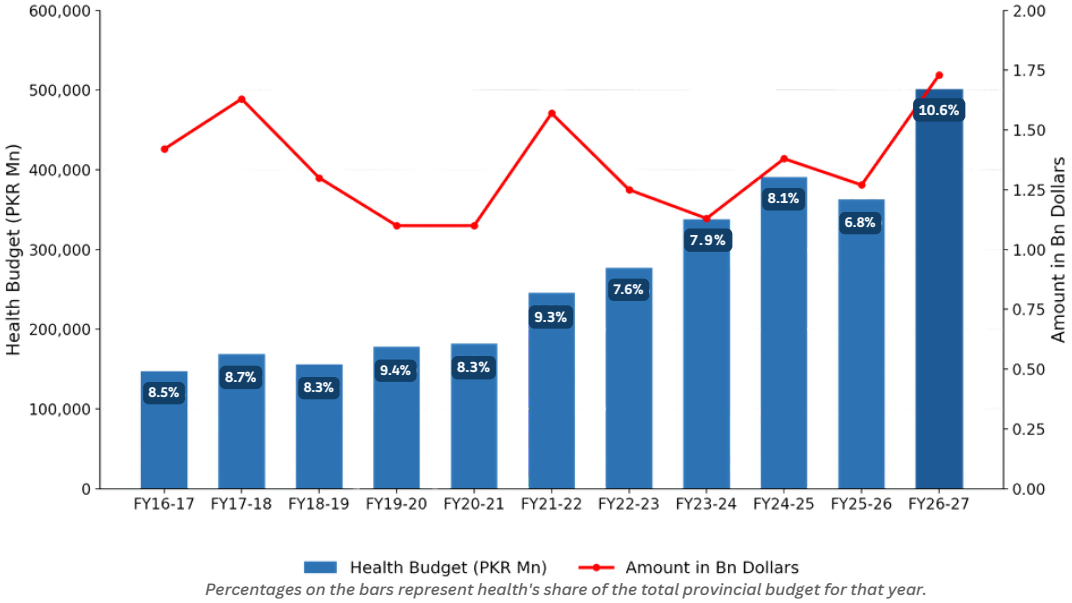
Hospital Services: teaching and tertiary hospitals (grants to autonomous hospitals and medical colleges under Specialized Healthcare); special institutions incl. mental health facilities. Development side: new hospitals.

Health Administration: health departments' secretariats, DG Health Services, policy and oversight

Public Health Services: Immunization, family planning/ population welfare, disease prevention

Medical Products, Appliances & Equipment: medicine procurement, drug testing labs, drug regulation

Punjab Health Budget Trend, Revenue + Development, FY 2016-17 to FY 2026-27



Percentages on the bars represent health's share of the total provincial budget for that year.

PUNJAB ENVIRONMENT PROTECTION BUDGET FY 26-27



Punjab Total Budget: 5.9 Trillion

Environment Protection Budget	16.5 Billion
Expenditure on Revenue Account	1.7 Billion
Expenditure on Development Account	14.7 Billion

Spending per capita in rupees: **~130**

Proportion of total spending: **1%**

Revenue Expenditure

Pollution Abatement
92%

Administration of Environment Protection
8%

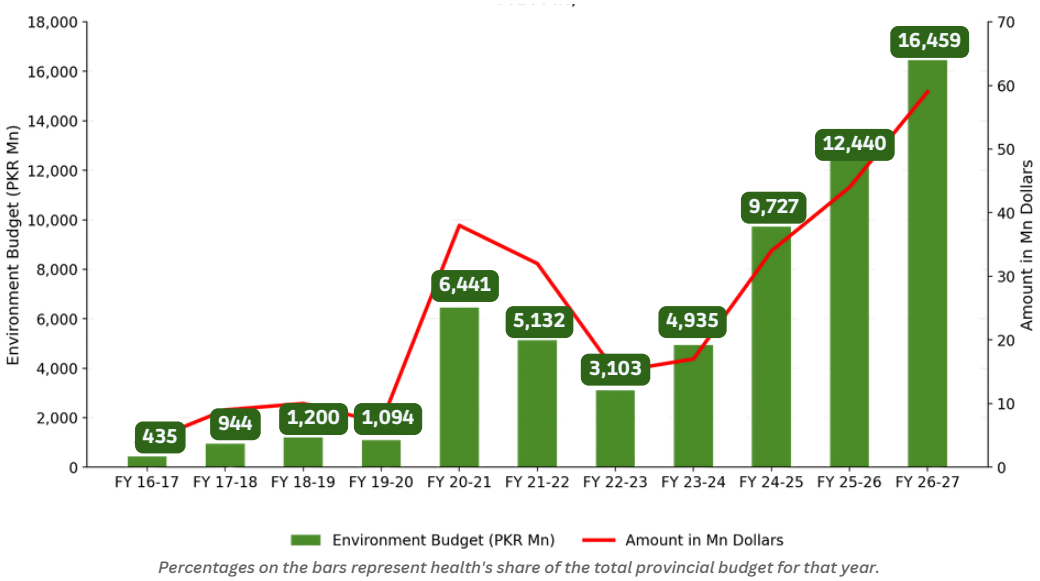
Development Expenditure

Administration of Environment Protection
100%

Administration: Secretariat on the current side; the development side carries the entire climate/smog ADP under this head - the Rs 14.68 bn almost exactly matches the Climate Observatory scheme (Rs 14.5 bn)

Pollution Abatement: EPA operations and environmental protection

Punjab Environment Budget Trend, Revenue + Development, FY 2016-17 to FY 2026-27



Percentages on the bars represent health's share of the total provincial budget for that year.

PUNJAB EDUCATION AFFAIRS & SERVICES BUDGET FY 26-27

Punjab Total Budget: 5.9 Trillion

Education Affairs & Services Budget → **750.1 Billion**

Expenditure on Revenue Account → **~686.6 Billion** → Rs 570.52 bn in grants goes to District Education Authorities

Expenditure on Development Account → **~63.3 Billion** → A proportion of education development spending is classified under construction and transport projects

Spending per capita in rupees: ~5,800

Proportion of total spending: 13%

Special Initiatives

- **Education through Private Participation under Punjab Education Foundation** — Rs. 55Bn
- **Establishment of Multipurpose STEAM Laboratories** — Rs. 33Bn
- **Chief Minister's Laptop Program** — Rs. 15.69Bn
- **Establishment of Nawaz Sharif Centre of Excellence** — Rs. 3Bn
- **CM Initiative for the Establishment of IT Labs in Colleges (Phase-II)** — Rs. 6.9Bn
- **Establishment of Maryam Nawaz Centre of Academic Leadership** — Rs. 4Bn

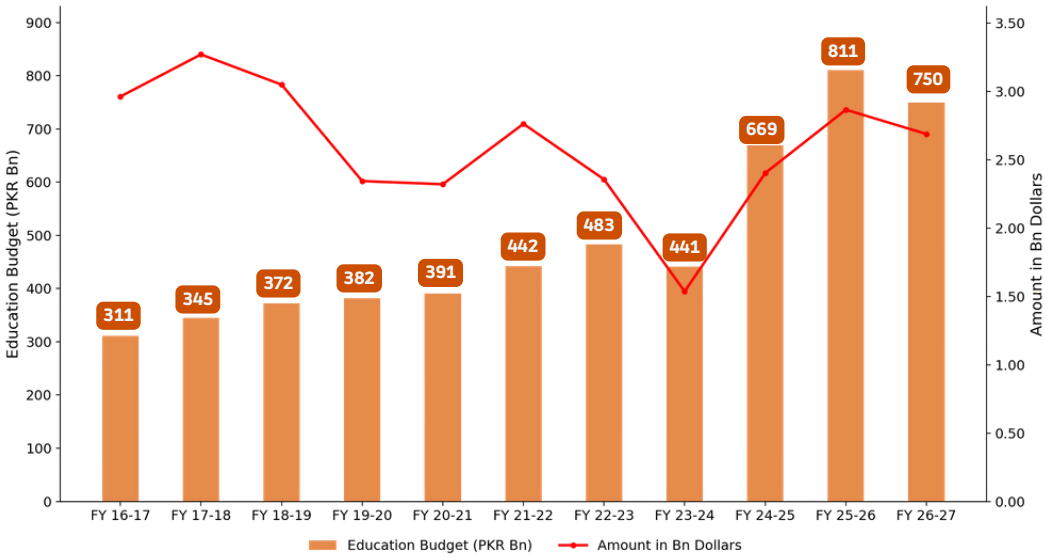
Pre-primary & Primary Education: primary education administration

Tertiary Education: general universities/colleges (grants to universities, arts/science colleges), professional & technical institutions (engineering, medical, specialized), HED administration

Secondary Education: secondary schooling administration and programs

Administration: departmental secretariats, policy, curriculum

Punjab Education Budget Trend, Revenue + Development FY 2016-17 to FY 2026-27



Percentages on the bars represent health's share of the total provincial budget for that year.

PUNJAB SOCIAL PROTECTION BUDGET FY 26-27

Punjab Total Budget: 5.9 Trillion

Social Protection Budget → **83.2 Billion** + **221 bn Other Investments on Social Welfare**

Expenditure on Revenue Account → **63.3 Billion**

Expenditure on Development Account → **19.9 Billion**

Spending per capita in rupees: **~2,300**

Proportion of total spending: **5%**

Housing support, ration assistance, and financial assistance for persons with disabilities" - i.e., Apni Chhat Apna Ghar, ration schemes, PWD support - alongside Honhaar scholarships (Rs 22 bn), PEEF, and PEF. A meaningful slice of this is social protection sitting in the capital account.

Current Revenue Expenditure

Administration

- Relief Measures 35.6%
- Rehabilitation and Resettlement 0.2%
- Flood Control 1.1%
- Administration 7.9%

Others

- Social Welfare Measures 54.5%
- Zakat and Ushr 0.7%

Development Revenue Expenditure

Administration

- Flood Control (Irrigation Department) 84.8%

Others

- Social Welfare & Bait-ul-Maal Department 6%
- Women Development Department 9.2%

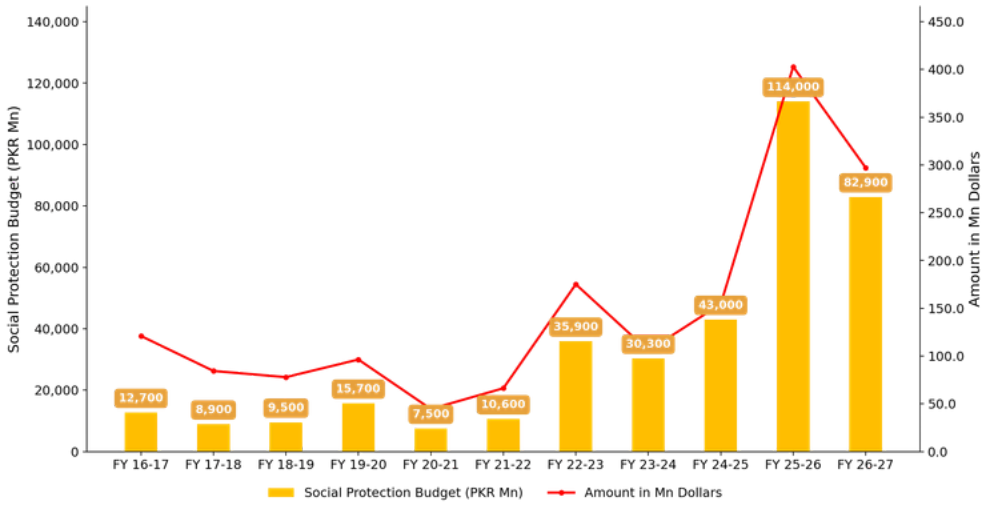
Special Initiatives

- Maryam Nawaz Social Security Ration Card for the Secured Workers **Rs. 40Bn**
- Establishment of Old Age Homes (Aafiat) **Rs. 2.2 Bn**
- Chief Minister Dhee Rani Program **Rs. 1.7 Bn**
- Provision of Wheelchairs, Prosthetics, Hearing Aids etc. to PWDs (Phase-II) **Rs. 3.7 Bn**

Administration: Rescue 1122 (Rs 20.3 bn), BOR relief & resettlement (Rs 2.4 bn), flood control (Rs 5.0 bn current + Rs 16.9 bn development via Irrigation), departmental administration (Rs 0.7 bn)

Others: Social welfare measures - Social Welfare & Bait-ul-Maal Rs 34.3 bn (carrying Himmat Card, Dhee Rani, Aafiat etc.), Women Development, Zakat & Ushr; development side is SW&BM and Women Development schemes

Punjab Social Protection Budget Trend, Revenue + Development FY 2016-17 to FY 2026-27



Percentages on the bars represent health's share of the total provincial budget for that year.

SINDH HEALTH BUDGET FY 26-27



Sindh Total Budget: 3.5 Trillion

Health Budget	377.1 Billion
Expenditure on Revenue Account	338.2 Billion
Expenditure on Development Account	38.9 Billion

Spending per capita in rupees: ~6,700

Proportion of total spending: 11%

Revenue Expenditure

- Hospital Services 65.00%
- Health Administration 28.40%
- Public Health Services 6.60%
- Outpatient Services 1.80%
- Medical Products, Appliances & Equipment 0.10%

Development Expenditure

- Hospital Services 50.60%
- Health Administration/ PHC Training 49.40%

Hospital Services: government hospitals (teaching, DHQ/THQ), grants to major autonomous hospitals, special hospitals (psychiatric etc.), mother & child health centres, nursing schools and convalescent homes

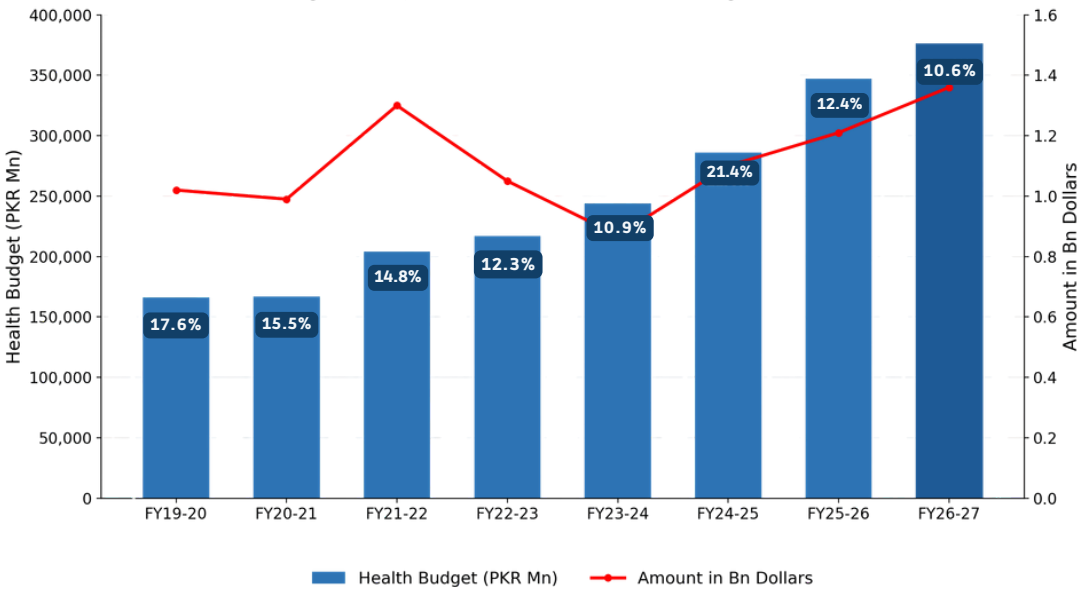
Health Administration: health Department secretariat, DG Health Services, district health management, plus province-wide programs not tied to a single facility (PPHI primary care contracting, health scheme allocations)

Public Health Services: EPI/immunization (Rs 14,386 Mn), anti-malaria, anti-TB, nutrition and hygiene programs, public health laboratories

Out Patient Services: dispensaries, outpatient clinics, general and specialized medical services delivered outside hospitals

Medical Products, Appliances & Equipment: drug Control organization, drug regulation and testing, therapeutic appliances and equipment

Sindh Health Budget Trend, Revenue + Development FY 2019-20 to FY 2026-27



Percentages on the bars represent health's share of the total provincial budget for that year.

SINDH ENVIRONMENT PROTECTION BUDGET FY 26-27



Sindh Total Budget: 3.5 Trillion

Environment Protection Budget	2.6 Billion
Expenditure on Revenue Account	2.1 Billion
Expenditure on Development Account	0.54 Billion

Spending per capita in rupees: **~50**

Proportion of total spending: **1%**

Revenue Expenditure

Pollution Abatement
61%

Rural
22%

Administration of Environment Protection
17%

Development Expenditure

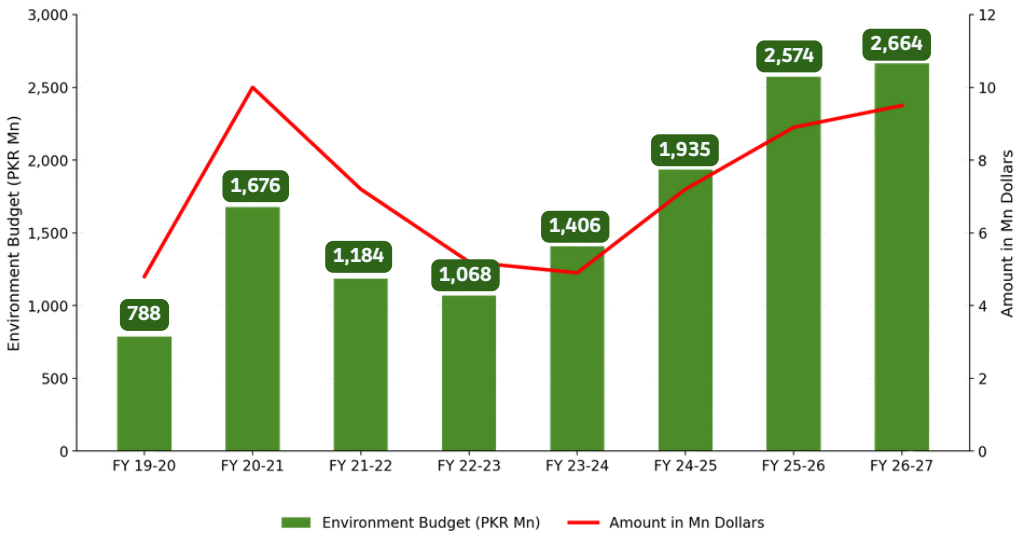
Waste Water Management
100%

Pollution Abatement: Sindh EPA operations - environmental monitoring, inspections, pollution control enforcement

Waste Water Management: Rural drainage and waste water schemes' operating costs

Administration of Environment Protection: Environment Department secretariat and administrative machinery

Sindh Environment Budget Trend, Revenue + Development, FY 2019-20 to FY 2026-27



Percentages on the bars represent health's share of the total provincial budget for that year.

SINDH EDUCATION AFFAIRS & SERVICES BUDGET FY 26-27



Sindh Total Budget: 3.5 Trillion

Education Affairs & Services Budget	635.7 Billion
Expenditure on Revenue Account	583.2 Billion
Expenditure on Development Account	52.5 Billion

Spending per capita in rupees: ~11,400

Proportion of total spending: 18%

Revenue Expenditure

- Pre & primary education affair & service — 31%
- Secondary education affairs & services — 35%
- Tertiary education affairs & services — 20%
- Subsidiary services to education — 1%
- Administration — 12%

Development Expenditure

- Secondary education affairs & services — 23%
- Administration — 77%

Pre-primary & Primary: government primary schools (Rs 178,010 Mn) plus primary-level administration

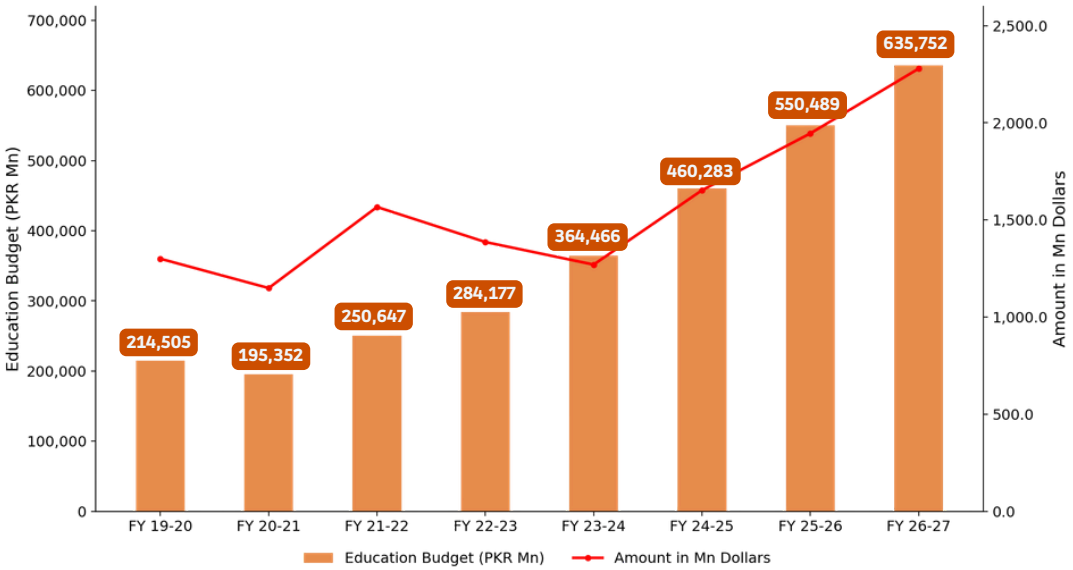
Secondary Education: secondary and higher secondary schools, secondary administration and related services - the single largest block

Special Education: schools for children with disabilities

Tertiary Education: general universities/colleges (Rs 37,741 Mn), professional/technical institutions including medical and engineering (Rs 22,213 Mn), and tertiary administration (Rs 56,708 Mn, largely grants to universities routed via admin lines)

Administration: education Department secretariat, policy and curriculum (Rs 48,849 Mn) plus the Sindh Education Reform Program/ SERP (Rs 21,921 Mn)

Sindh Education Budget Trend, Revenue + Development FY 2019-20 to FY 2026-27



Percentages on the bars represent health's share of the total provincial budget for that year.

SINDH SOCIAL PROTECTION BUDGET FY 26-27



Sindh Total Budget: 3.5 Trillion

Social Protection Budget	347 Billion
Expenditure on Revenue Account	20 billion
Expenditure on Development Account	327 Billion

Spending per capita in rupees: **~6,200**

Proportion of total spending: **9.8%**

Revenue Expenditure

Administration

- Old Age Benefits: 0.2%
- Shelter for the Homeless (Daar ul Aman): 0.9%
- Relief Measures: 11.3%
- Rehabilitation and Resettlement: 0.1%
- Administration: 25%
- Others: 3.6%

Others

- Social Welfare Measures: 11.4%
- Zakat and Ushr: 2.8%
- Population Welfare Measures: 44.7%

Development Expenditure

Administration

- Administration: 0.1%
- Social Welfare Measures: 99.8%

Social Security/Relief: relief measures for calamities (Rs 2,257 Mn), rehabilitation and resettlement, social protection administration (Rs 4,988 Mn - and other relief lines

Old Age Benefits: old age benefit administration

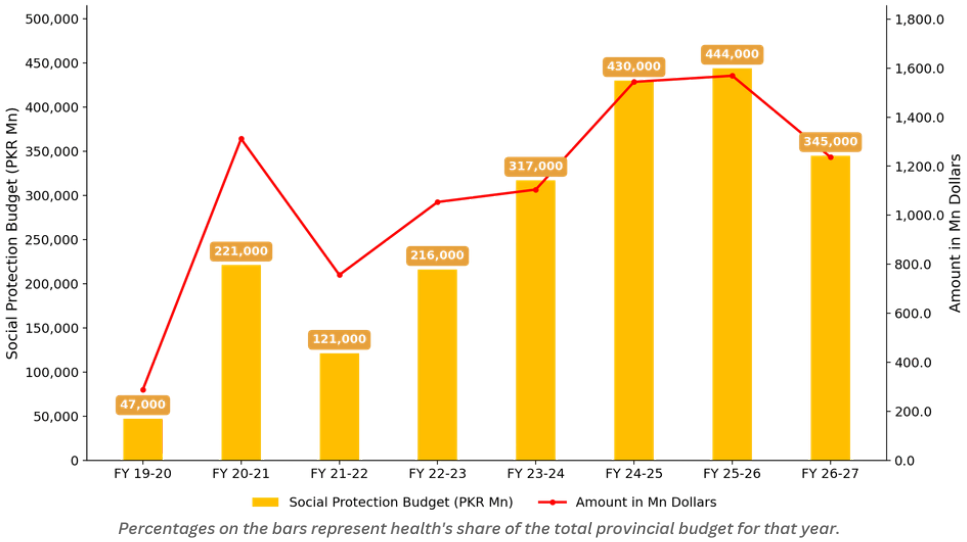
Shelter for the Homeless: Dar-ul-Aman shelters for women

Population Welfare: The Population Welfare Department - family planning services and centres; the largest single line in this function

Social Welfare Measures: Social welfare programs, welfare institutions, support to vulnerable groups

Zakat & Usher: Zakat administration and disbursement machinery

Sindh Social Protection Budget Trend, Revenue + Development FY 2019-20 to FY 2026-27



Percentages on the bars represent health's share of the total provincial budget for that year.

KP HEALTH BUDGET FY 26-27



KP Total Budget: 2.2 Trillion

Health Budget	308 Billion
Expenditure on Revenue Account	260 Billion
Expenditure on Development Account	48 Billion

Spending per capita in rupees: ~7,500

Proportion of total spending: 14%

Revenue Expenditure

- **Hospital Services** 62.90%
- **Health Administration** 33.00%
- **Public Health Services** 4.10%
- **Medical Products, Appliances & Equipment** 0.10%

Total Development

Revenue Expenditure		Capital Expenditure	
Hospital Services	50.40%	Hospital Services	47.50%
Public Health Services	49.50%	Public Health Services	28.40%
Health Administration	0.10%	Health Administration	24.10%

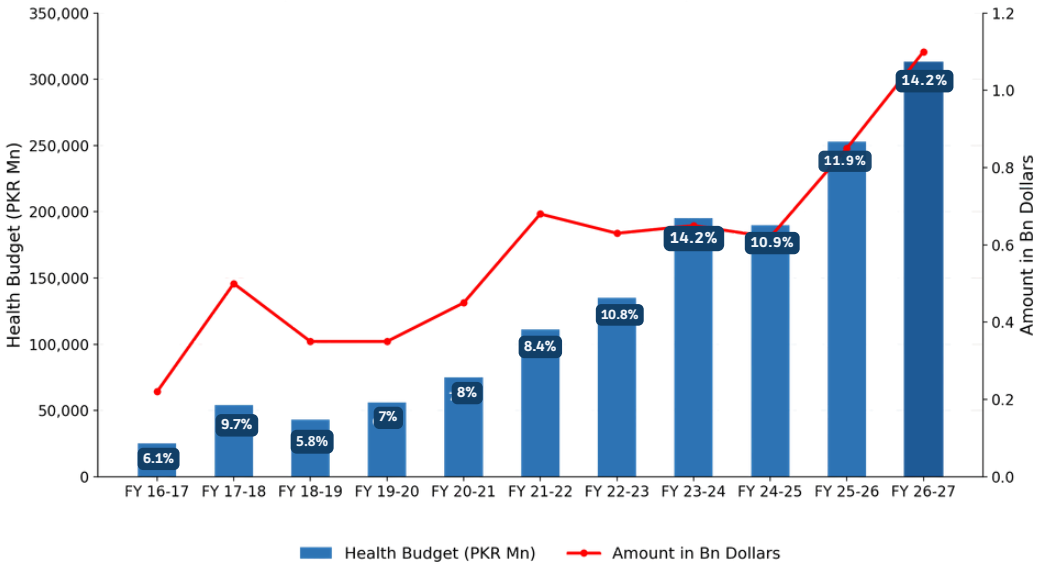
Hospital Services: general/teaching hospitals (Rs 101.6 bn - the MTIs), DHQ hospitals Rs 28.1 bn, THQ hospitals Rs 5.5 bn, Rural Health Centers Rs 6.0 bn, BHUs/dispensaries Rs 12.6 bn, mental hospital Rs 3.7 bn, mother & child health centers Rs 1.8 bn

Public Health Services: anti-malaria, anti-TB, nutrition and hygiene programs, chemical examiner labs, population welfare; the development side is dominated by a "health facilities & preventive measures" capital scheme

Health Administration: health department administration - provincial (Rs 67.9 bn) and merged-district (Rs 17.9 bn) - including large centrally-booked programs run at department level (KP has historically carried its Sehat Card Plus insurance here)

Medical Products, Appliances & Equipment: drug control

KP Health Budget Trend, Revenue + Development FY 2016-17 to FY 2026-27



Percentages on the bars represent health's share of the total provincial budget for that year.

KP ENVIRONMENT PROTECTION BUDGET FY 26-27



KP Total Budget: 2.2 Trillion

Environment Protection Budget	15.1 Billion
Expenditure on Revenue Account	0.32 Billion
Expenditure on Development Account	0.56 Billion
Expenditure on Capital Development	14.8 Billion

Spending per capita in rupees: **~370**

Proportion of total spending: **1%**

Revenue Expenditure

Pollution Abatement
100%

Development Expenditure

Waste Water Management
82%

Pollution Abatement
18%

Development Capital Expenditure

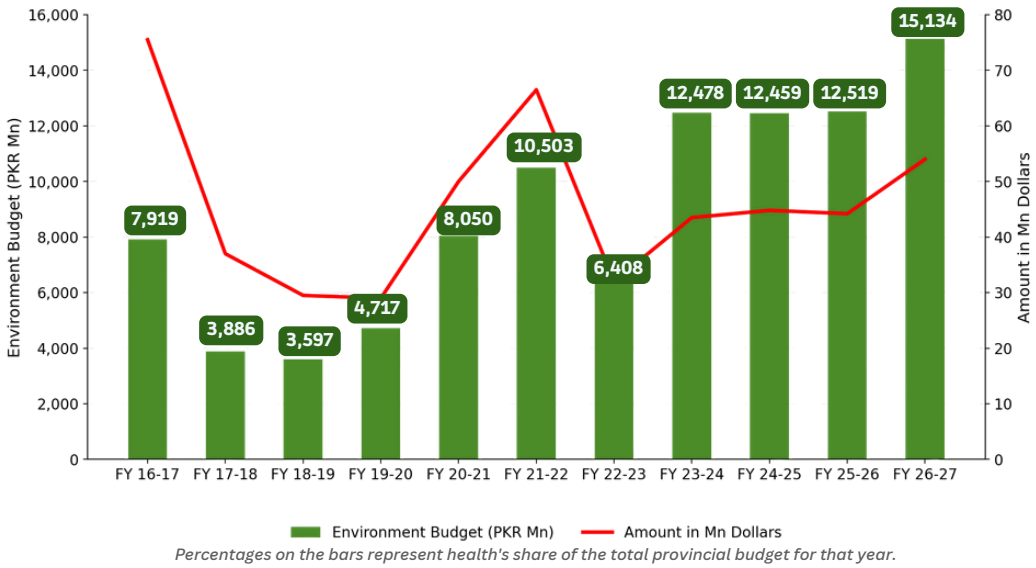
Waste Water Management
97%

Pollution Abatement
3%

Waste Water Management: sewerage and drainage schemes - essentially the whole development envelope

Pollution Abatement: EPA operations (Rs 0.30 bn provincial + Rs 0.02 bn merged districts), monitoring

KP Environment Budget Trend, Revenue + Development FY 2016-17 to FY 2026-27



Percentages on the bars represent health's share of the total provincial budget for that year.

KP EDUCATION AFFAIRS & SERVICES BUDGET FY 26-27



KP Total Budget: 2.2 Trillion

Education Affairs and Services Budget	143.6 Billion
Current Revenue Expenditure	109.9 Billion
Development Revenue Expenditure	6.8 Billion
Development Capital Expenditure	26.8 Billion

Spending per capita in rupees: ~3,500

Proportion of total spending: 7%

Current Revenue Expenditure

- Pre & primary education affair & service: 1%
- Secondary education affairs & services: 1%
- Tertiary education affairs & services: 77%
- Education Services not definable by Level: 2%
- Subsidiary services to education: 1%
- Administration: 19%

Development Revenue Expenditure

- Pre & primary education affair & service: 2%
- Secondary education affairs & services: 2%
- Tertiary education affairs & services: 17%
- Subsidiary services to education: 2%
- Administration: 3%

Development Capital Expenditure

- Pre & primary education affair & service: 60%
- Secondary education affairs & services: 6%
- Tertiary education affairs & services: 24%
- Subsidiary services to education: <1%
- Administration: 10%

Pre-primary & Primary Education: primary schooling - almost nothing on current, but the single biggest development head (school construction/rehabilitation)

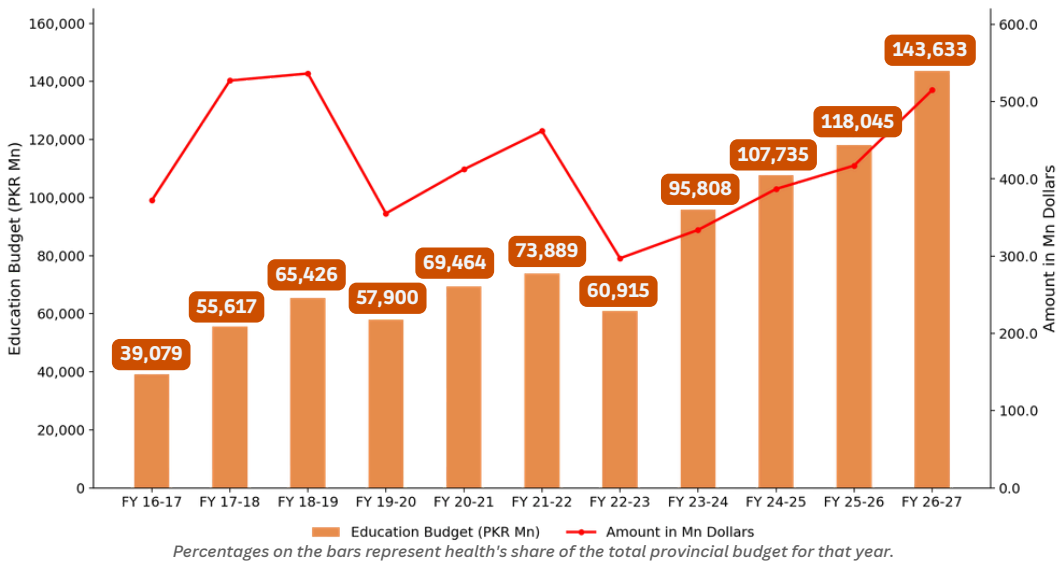
Secondary Education: secondary schooling administration

Administration: secretariats and policy

Tertiary Education: universities and colleges - general universities/colleges, medical and health professional colleges, technical/TEVTA institutes, agriculture colleges

Subsidiary Services: archives, libraries, museums

KP Education Budget Trend, Revenue + Development FY 2016-17 to FY 2026-27



Percentages on the bars represent health's share of the total provincial budget for that year.

KP SOCIAL PROTECTION BUDGET FY 26-27

KP Total Budget: 2.2 Trillion

Social Protection Budget	73.7 Billion
Expenditure on Revenue Account	55.4 billion
Expenditure on Development Account	2.8 Billion
Development on Capital Expenditure	15.5 Billion



Spending per capita in rupees: **~1,800**

Proportion of total spending: **3%**

Current Revenue Expenditure

Administration

Rehabilitation & Resettlement
25%

Others

Social Welfare Measures
36.2%

Population Welfare Measures
2%

Development Revenue Expenditure

Administration

Rehabilitation and Resettlement
36.9%

Relief Measures
4.6%

Administration
2.6%

Others

Social Welfare Measures
55.9%

Development Capital Expenditure

Administration

Rehabilitation and Resettlement
15.6%

Relief Measures
80.1%

Administration
0.4%

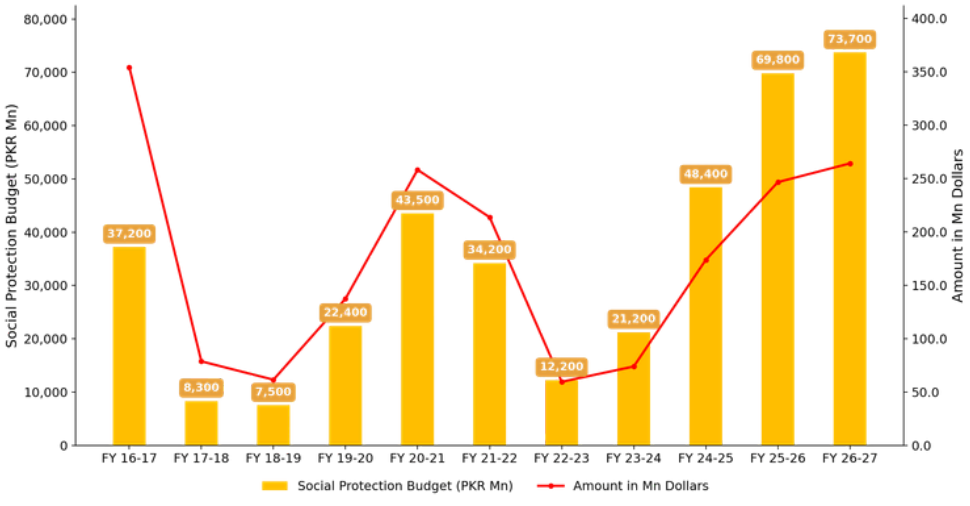
Others

Social Welfare Measures
3.9%

Administration: overwhelmingly relief, rehabilitation and resettlement: provincial Relief Department Rs 13.9 bn + merged-districts relief Rs 19.3 bn (TDPs/post-conflict), plus Social Welfare admin (Rs 0.9 bn). The development side jumps to Rs 15.2 bn in FY27 - a large new relief/rehab capital allocation worth investigating

Others: the actual welfare core: Social Welfare measures Rs 20.3 bn, population welfare Rs 1.1 bn

KP Social Protection Budget Trend, Revenue + Development FY 2016-17 to FY 2026-27



Percentages on the bars represent health's share of the total provincial budget for that year.

BALOCHISTAN HEALTH BUDGET FY 26-27

Balochistan Total Budget: 1.1 Trillion



Health Budget	**80.2 Billion**
Expenditure on Revenue Account	**73.9 Billion**
Expenditure on Development Account	**6.3 Billion**

Spending per capita in rupees: ~5,300

Proportion of total spending: 8%

Revenue Expenditure

- **General Hospital Services** 31.80%
- **Health Administration** 57.30%
- **Public Health Services** 8.80%
- **Medical Products, Appliances & Equipment** 2.20%

Development Expenditure

- **Public Health Services** 100%

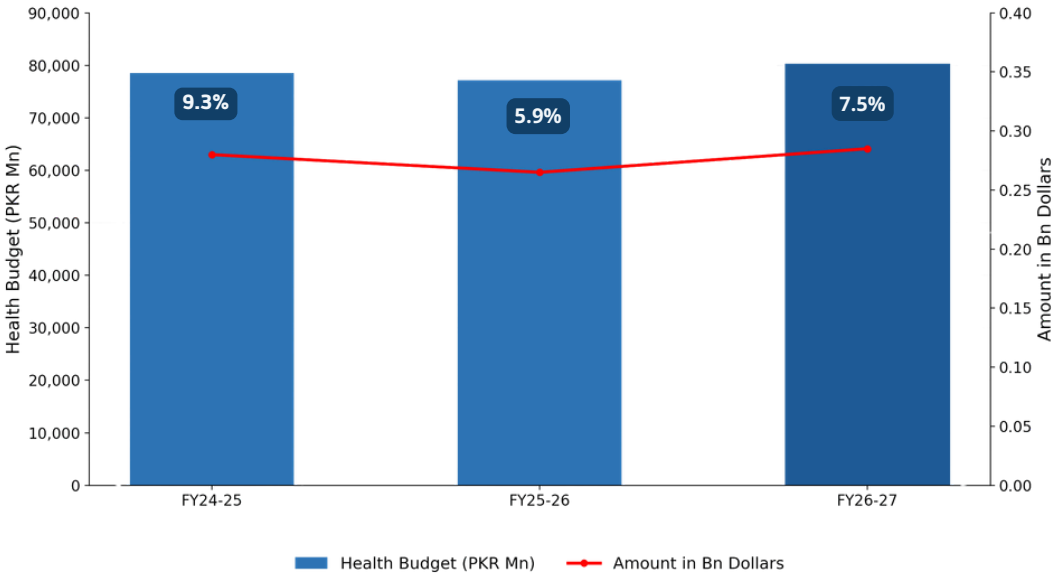
Hospital Services: the curative care network: provincial general and teaching hospitals (Rs 16.40 bn), District Headquarter Hospitals (Rs 6.58 bn), Rural Health Centres (Rs 0.52 bn), and mother & child health centres (Rs 0.05 bn). Covers salaries, medicines, and operations of the hospital tier

Public Health Services: EPI 4.71, anti-malaria 0.18 bn, other preventive 1.59 bn; the entire development envelope sits here as "other health facilities & prevention"

Health Administration: Departmental administration - 57% of the current health budget

Medical Products, Appliances & Equipment: therapeutic appliances (1.14 bn), drug control (0.47 bn)

Balochistan Health Budget Trend, Revenue + Development FY 2024-25 to FY 2026-27



Percentages on the bars represent health's share of the total provincial budget for that year.

BALOCHISTAN ENVIRONMENT PROTECTION BUDGET FY 26-27



Balochistan Total Budget: 1.1 Trillion

Environment Protection Budget	8 Billion
Expenditure on Revenue Account	1 Billion
Expenditure on Development Account	7 Billion

Spending per capita in rupees: **~580**

Proportion of total spending: **1%**

Revenue Expenditure

Administration of Environment Protection
100%

Development Expenditure

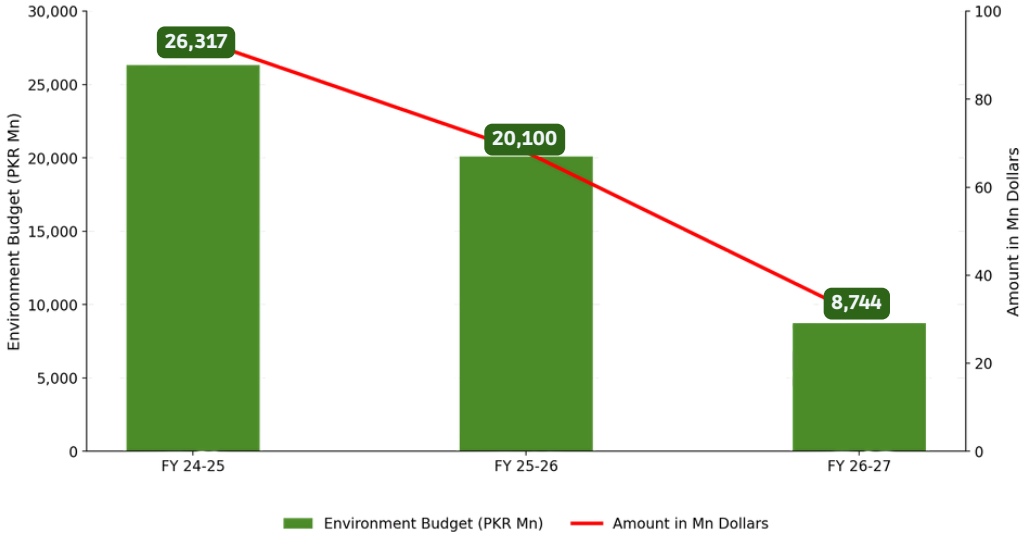
Waste Water Management
99%

Administration of Environment Protection
1%

Administration: The actual Environment (EPA) Department: secretariat, environmental monitoring, EIA/IEE processing, and enforcement operations. The Rs 0.06 bn development line is minor departmental schemes

Waste Water Management: Rural sewerage, drainage, and sanitation works executed by the Public Health Engineering department - construction schemes, not environmental regulation. This single line is essentially the whole "environment" development envelope

Balochistan Environment Budget Trend, Revenue + Development, FY 2024-25 to FY 2026-27



Percentages on the bars represent health's share of the total provincial budget for that year.

BALOCHISTAN EDUCATION AFFAIRS & SERVICES BUDGET FY 26-27



Balochistan Total Budget: 1.1 Trillion

Education Affairs & Services Budget	171.1 Billion
Expenditure on Revenue Account	157.2 Billion
Expenditure on Development Account	13.8 Billion

Spending per capita in rupees: ~11,500

Proportion of total spending: 16%

Revenue Expenditure

- Pre & primary education affair & service — 26%
- Secondary education affairs & services — 40%
- Tertiary education affairs & services — 23%
- Subsidiary services to education — 1%
- Administration — 18%
- Education affairs, services not elsewhere Classified — 3%

Development Expenditure

- Pre & primary education affair & service — 50%
- Secondary education affairs & services — 34%
- Tertiary education affairs & services — 15%

Pre-primary & Primary Education: Primary schooling proper (Rs 23.31 bn - overwhelmingly teacher salaries and school operations) plus primary-level administration (Rs 1.60 bn). Development side funds new primary schools, missing facilities, and reconstruction

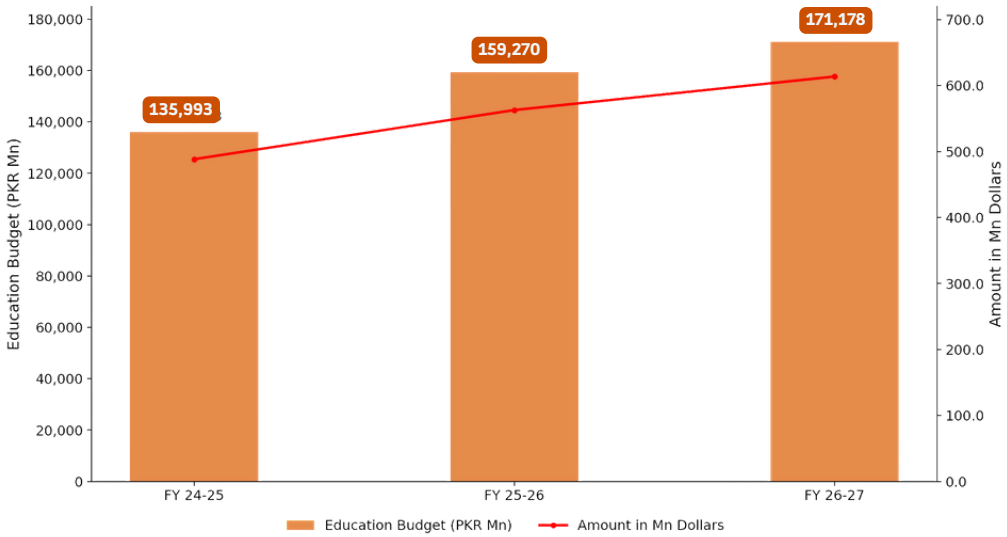
Secondary Education: the largest education block: middle/high/higher-secondary schooling (Rs 60.10 bn, again salary-dominated) and secondary administration (Rs 2.83 bn). Development covers school upgradations and new secondary schools, including Rs 0.40 bn in federal-funded school projects

Tertiary Education: general universities, colleges and institutes (Rs 13.45 bn), professional and technical universities/colleges (Rs 13.13 bn - medical, engineering, TEVTA-side institutions), plus a large unspecified "others" line (Rs 8.96 bn, likely university grants). Development funds college construction and higher education schemes

Special Education: schools for children with disabilities

Administration: Secretariat, policy and curriculum

Balochistan Education Budget Trend, Revenue + Development FY 2024-25 to FY 2026-27



Percentages on the bars represent health's share of the total provincial budget for that year.

BALOCHISTAN SOCIAL PROTECTION BUDGET FY 26-27



Balochistan Total Budget: 1.1 Trillion

Social Protection Budget	55.6 Billion
Expenditure on Revenue Account	15.1 Billion
Expenditure on Development Account	40.5 Billion

Spending per capita in rupees: **~3,700**

Proportion of total spending: **5.2%**

Revenue Expenditure

Administration

- Relief Measures: 37.7%
- Administration: 3.3%

Others

- Social Welfare Measures: 34.9%
- Zakat and Ushr: 8.7%
- Population Welfare Measures: 15.3%

Development Expenditure

Others

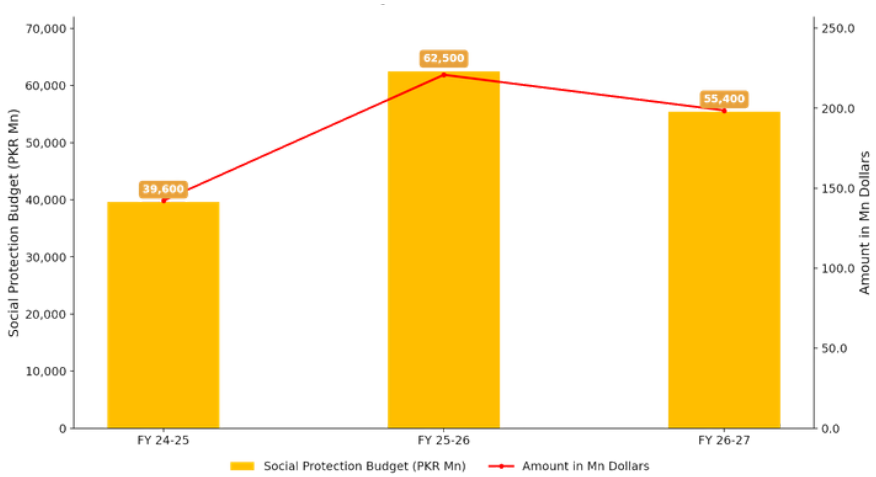
- Social Welfare Measures: 94.8%
- Zakat and Ushr: 0.7%
- Population Welfare Measures: 0.1%

Other (not itemised): 4.4%

Administration: Almost entirely disaster relief: PDMA relief measures (Rs 5.70 bn current + Rs 1.73 bn development for relief/rehabilitation schemes) plus Social Welfare and Women Development departmental administration (Rs 0.58 bn combined)

Others: the welfare core: social welfare measures 5.29 current + 44.15 development, population welfare 2.35, zakat & ushr 1.59 - the province's endowment-fund and targeted-support model (education endowment, Kumak fund for special persons, skill development, women's economic empowerment, out-of-school children support)

Balochistan Social Protection Budget Trend, Revenue + Development FY 2024-25 to FY 2026-27



Percentages on the bars represent health's share of the total provincial budget for that year.

Abbreviations and Acronyms

ADP	Annual Development Program
AJK/GB	Azad Jammu & Kashmir / Gilgit-Baltistan
BHU	Basic Health Unit
Bn	Billion
BOR	Board of Revenue
CGA	Controller General of Accounts
CM	Chief Minister
DG	Director General
DHQ	District Headquarter Hospital
EIA / IEE	Environmental Impact Assessment / Initial Environmental Examination
EPA	Environmental Protection Agency
EPI	Expanded Program on Immunization
FBR	Federal Board of Revenue
FY	Fiscal Year
GPS	General Public Services
HED	Higher Education Department
IT	Information Technology
KP	Khyber Pakhtunkhwa
Mn	Million
MTI	Medical Teaching Institution
PDMA	Provincial Disaster Management Authority
PEEF	Punjab Educational Endowment Fund
PEF	Punjab Education Foundation
PHC	Primary Health Care
PKR	Pakistani Rupee
PPHI	People's Primary Healthcare Initiative
PSDP	Public Sector Development Program
PWD	Persons with Disabilities
R&D	Research and Development
SERP	Sindh Education Reform Program
SOE	State-Owned Enterprise
STEAM	Science, Technology, Engineering, Arts and Mathematics
SW&BM	Social Welfare & Bait-ul-Maal (Department)
TB	Tuberculosis
TDP	Temporarily Displaced Person
TEVTA	Technical Education & Vocational Training Authority
THQ	Tehsil Headquarter Hospital
Tr	Trillion

This report reflects the independent professional analysis conducted by the team at SPHERE Consulting. All figures have been extracted from the official budget statements publicly available on the provincial government websites.

For questions/comments, please feel free to reach out to us at info@sphereconsulting.services

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Driving development through data