INVERGE JOURNAL OF SOCIAL SCIENCES
https://invergejournals.com/
ISSN (Online): 2959-4359, ISSN (Print): 3007-2018
Volume 5 Issue 4, 2026

BETWEEN PROMISE AND APPROPRIATION: A SYSTEMATIC BUDGET ANALYSIS OF PAKISTAN'S CONSTITUTIONAL OBLIGATION TO SAFEGUARD MINORITY RIGHTS ACROSS FEDERAL AND PROVINCIAL GOVERNMENTS (2021–22 TO 2025–26)

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DOI: https://doi.org/10.63544/ijss.v5i4.312

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Article History:
Received: 29.05.2026
Accepted: 20.06.2026
Published: 01.07.2026

Abstract

Pakistan's Constitution obligates the state to safeguard the rights of its religious minorities, who constitute approximately 3.5 to 4 percent of the national population. However, this declaratory guarantee has historically lacked an empirically testable fiscal benchmark, leaving the operational reality of minority welfare provisioning largely unexamined across multiple tiers of government. This study aims to operationalize the constitutional mandate as a measurable standard. It seeks to systematically extract, classify, and compare minority-directed public expenditure in Pakistan across the federal and four provincial governments (Punjab, Sindh, Khyber Pakhtunkhwa, and Balochistan). It does so over a five-year period (2021–22 to 2025–26), while identifying structural mechanisms of fiscal exclusion.

A mixed-methods documentary analysis was employed to audit official demand-for-grant schedules and budget publications. Line items were categorized using a standardized four-category coding scheme. The analysis integrated real-terms inflation adjustments, geographic-demographic correspondence mapping utilizing census data, and triangulation against an independent human rights conditions baseline.

The audit reveals a severe real-terms contraction in federal minority-directed spending alongside profound spatial inequalities, epitomized by Sindh concentrating over 96 percent of its dedicated fund in two urban divisions. Crucially, budget architecture actively forecloses constitutional compliance verification. This is demonstrated by the absence of demographic tracking in mainstream sector budgets and Khyber Pakhtunkhwa's structural misclassification of nearly two billion rupees of majority-serving stipends under the minority affairs functional code. Furthermore, state allocations remain entirely disconnected from documented crises of communal violence. Budgetary opacity and administrative inertia operate as primary mechanisms of fiscal exclusion, rendering constitutional promises functionally unverifiable. Meaningful reform requires formula-based geographic sub-allocations, functional code separation, and mandatory demographic disaggregation in mainstream public financial management.

Keywords: Minority Rights, Public Expenditure Tracking, Constitutional Compliance, Fiscal Exclusion, Budget Architecture

Classification: Public Finance / Development Studies / Minority Rights

1. Introduction

1.1 Background

The constitution of Pakistan guarantees fundamental rights to religious minorities. The population of these minority groups is approximately 10 million individuals and constitute approximately 3.5 to 4 percent of the national population (United States Commission on International Religious Freedom, 2025). Article 20 of the constitution secures their freedom to profess, practice, and propagate religion. Articles 21 and 22 protect their religious identity within taxation and educational spheres. Most explicitly, Article 36 establishes a positive state obligation to safeguard the legitimate rights and interests of minorities (Gopang et al., 2026). Despite this robust constitutional architecture, a profound dissonance persists between the declaratory guarantees codified in law and the operational realities experienced by marginalized communities (Ranjah, 2020). The primary instrument through which a state translates constitutional promises into material reality is its public budget. The allocation of state resources dictates whether statutory rights are actively protected or passively ignored. Yet, the intersection of public financial management and minority rights remains critically underexamined in the Pakistani context, leaving the fiscal operationalization of constitutional protections largely unverified (Anthony & Arslan, 2020).

1.2 Statement of the Problem

The central problem this study addresses is the systemic disconnect between constitutional minority protection obligations and actual fiscal appropriation. A preliminary audit of five years of official demand-for-grant schedules reveals severe empirical anomalies across multiple tiers of government. At the federal level, the 2025–26 budget allocated Rs 650 million to construct a single Hajj complex in Lahore. In contrast, total minority-direct expenditure for the entire country stood at merely Rs 105 million, a ratio exceeding six to one in favor of a facility serving the Muslim majority. Furthermore, as the total federal budget more than doubled over the same period, from Rs 8.487 trillion in 2021–22 to Rs 17.573 trillion in 2025–26, minority-directed allocations remained nominally stagnant. This resulted in a substantial real-terms contraction amid high cumulative inflation (Asif, 2025).

At the provincial level, structural mechanisms actively drive fiscal exclusion. In Sindh, 96.3 percent of the dedicated minority fund in the 2025–26 budget was concentrated in two urban administrative divisions (Karachi and Hyderabad). This distribution left a mere 3.7 percent of the fund for the rural divisions that house Pakistan's most vulnerable Hindu and Scheduled Caste populations, highlighting a severe geographic mismatch (South Asia Collective, 2022). More concerning is the opacity of the budget architecture itself. In Khyber Pakhtunkhwa, between Rs 1.9 billion and Rs 2.1 billion in Islamic scholar stipends (Ulema stipends) were structurally classified under the "Minority Affairs" functional code across fiscal years, falsely inflating headline minority welfare figures with majority-serving expenditure (Ullah et al., 2025). These patterns suggest that the prevailing budget architecture actively forecloses the possibility of verifying constitutional compliance.

1.3 Significance of the Topic

The significance of this topic lies in its capacity to ground human rights discourse in verifiable fiscal metrics. International and domestic monitors continually document escalating crises facing religious minorities in Pakistan, including mob violence, forced conversions, and systemic socio-economic marginalization (Din & Jacob, 2019; National Commission for Human Rights, 2022). However, advocacy efforts and policy interventions frequently lack the requisite financial data to hold the state accountable for its protective obligations. By demonstrating how internal fiscal mechanisms-such as functional misclassification, grant bundling, and the absence of demographic tracking in mainstream social sector budgets-perpetuate exclusion, this study bridges the critical gap between human rights reporting and public financial management. The findings equip policymakers, parliamentary committees, and civil society with numerically grounded evidence to advocate for structural reforms in public resource allocation.

1.4 Research Objective

The primary research objective of this study is to systematically extract, classify, and quantify minority-directed expenditure across five Pakistani jurisdictions (the federal government and the provinces of Punjab, Sindh, Khyber Pakhtunkhwa, and Balochistan) for the fiscal years 2021–22 through 2025–26. A secondary objective is to analyze trends in the volume, real-terms value, geographic distribution, and functional composition of these dedicated minority welfare budgets. Finally, the study aims to identify, document, and theorize the specific structural mechanisms-namely budget architecture opacity, functional misclassification, and administrative inertia-that produce and sustain the fiscal exclusion of minority communities.

1.5 Aim of the Study

The overarching aim of this study is to operationalize Article 36 of the Constitution of Pakistan from a normative legal guarantee into an empirically testable fiscal standard. By assessing the scale, trajectory, and integrity of minority welfare spending against documented demographic distributions and human rights baselines, the study aims to determine the extent to which the state fulfils its constitutional duty to safeguard minority interests. In doing so, it seeks to advance the concept of "fiscal citizenship" within the South Asian context, positing that substantive constitutional equality demands equitable and transparent public resource distribution, rather than mere statutory recognition (Gopang et al., 2026).

1.6 Contribution/Scope of the Study

This study contributes the first systematic, cross-provincial, multi-year budget audit of minority welfare spending in Pakistan. Its geographic scope encompasses the federal government and all four provinces, covering a continuous five-year temporal window (2021–26), utilizing official demand-for-grant schedules as primary evidentiary sources. Methodologically, the study makes a novel contribution by developing and applying a standardized four-category line-item classification framework (comprising MINORITY-DIRECT, MINORITY-ADMIN, SHARED-RELIGIOUS, and UNATTRIBUTABLE codes). This framework corrects distorted headline allocations, exposes structural misclassifications, and provides a replicable model for public expenditure tracking in similarly complex, multi-tiered governance systems (Kashif-ul-Huda, 2009). The scope is explicitly delimited to allocated and revised budget estimates, assessing stated government fiscal commitment rather than tracking ultimate expenditure utilization rates.

1.7 Organisation of the Study

The remainder of this article is organized as follows. Section 2 provides a comprehensive review of the theoretical and empirical literature, establishing the conceptual framework and articulating the core hypotheses regarding real-terms contraction, geographic mismatch, and architectural opacity. Section 3 details the mixed-methods documentary analysis, outlining the data extraction procedures and the line-item classification methodology. Section 4 presents the results and discussion, synthesizing cross-provincial fiscal trends, exposing architectural anomalies, and triangulating budgetary findings against an independent conditions baseline. Finally, Section 5 synthesizes the conclusions and offers actionable policy recommendations to align state fiscal practice with constitutional minority protection mandates.

2. Literature Review

2.1 Theoretical Literature

The theoretical foundation of minority rights in Pakistan is predominantly anchored in constitutional jurisprudence and legal doctrinal analysis. Scholarship evaluating the constitutional framework frequently centers on Articles 20, 21, 22, and 36 of the Constitution of Pakistan, examining the normative obligations of the state to safeguard minority interests and permit the free profession of religion (Mirjat, 2023; Ranjah, 2020). However, legal theorists increasingly recognize that declaratory rights remain functionally inadequate without material operationalization. This recognition has given rise to the framework of "fiscal citizenship," which posits that substantive constitutional equality is inextricably linked to the equitable distribution of public resources (Gopang et al., 2026).

From a public financial management perspective, state budgeting is viewed as the primary mechanism through which political and constitutional priorities are either actualized or abandoned. Theoretical explorations of state management of religion indicate that majoritarian institutional designs often structurally bypass marginalized groups unless specific fiscal mechanisms mandate equitable allocation (Iqtidar, 2012; Tadros et al., 2022). In the broader South Asian context, comparative theoretical literature, most notably the post-Sachar Committee discourse in India, demonstrates that constitutional equality cannot be sustained without targeted demographic tracking and specialized budgetary architectures designed to counter systemic exclusion (Hasan & Kamil, 2025; Jaffrelot & Kalaiyarasan, 2023).

2.2 Empirical Literature

The empirical literature surrounding religious minorities in Pakistan is bifurcated into human rights conditions documentation and socio-economic demographic studies. Extensive empirical baselines trace the persistent occupational hazards, spatial segregation, and extreme poverty affecting specific communities, particularly Scheduled Caste Hindus in rural Sindh and Christian populations in Punjab (Gazdar et al., 2013; Patras, 2024; Tabassum & Bakht, 2023). National statutory bodies and civil society organizations routinely document the systemic discrimination and narrowing civic space that circumscribe minority participation in public life (Din & Jacob, 2019; National Commission for Human Rights, 2022, 2024). Concurrently, international monitors supply a triangulated conditions baseline, recording escalating incidents of communal violence, forced conversions, and blasphemy accusations that profoundly impact the physical and economic security of these communities (United States Commission on International Religious Freedom, 2024, 2025, 2026).

Despite this robust documentation of socio-legal marginalization, the intersection of minority rights and empirical public expenditure tracking remains sparse. Existing empirical analyses of Pakistan's fiscal federalism and post-18th Amendment resource distribution primarily evaluate provincial parity and general social sector inefficiencies, consistently failing to disaggregate expenditure by the religious or demographic status of the intended beneficiaries (Asif, 2025; Mir, 2025). While recent scholarship highlights the inability of state administrative institutions to effectively implement protective policies (Mehboob, 2025), systemic empirical audits mapping actual public financial flows directly to minority communities across multiple governments are conspicuously absent from the contemporary academic discourse.

2.3 Research Gap

A critical synthesis of the prevailing literature reveals several distinct research gaps that this study addresses. Primarily, there is a pronounced deficit in foundational public expenditure tracking methodologies specifically tailored to audit Pakistan's public financial management and its impact on minority communities. Consequently, the theoretical framework relies disproportionately on Indian post-Sachar Committee comparators to conceptualize minority budget architecture, as no equivalent peer-reviewed Pakistani counterpart currently performs systematic, multi-government fiscal audits (Islam, 2025).

Furthermore, a significant doctrinal misalignment exists within constitutional scholarship. While the literature is saturated with socio-legal theories regarding Articles 20 through 36, it lacks a text-based interpretation that directly tethers these constitutional protections to testable fiscal citizenship metrics. This disconnect renders demographic and intersectional specificity invisible; peer-reviewed fiscal tracking specifically linked to the Ahmadiyya community or Scheduled Caste Hindus remains structurally absent from academic publications.

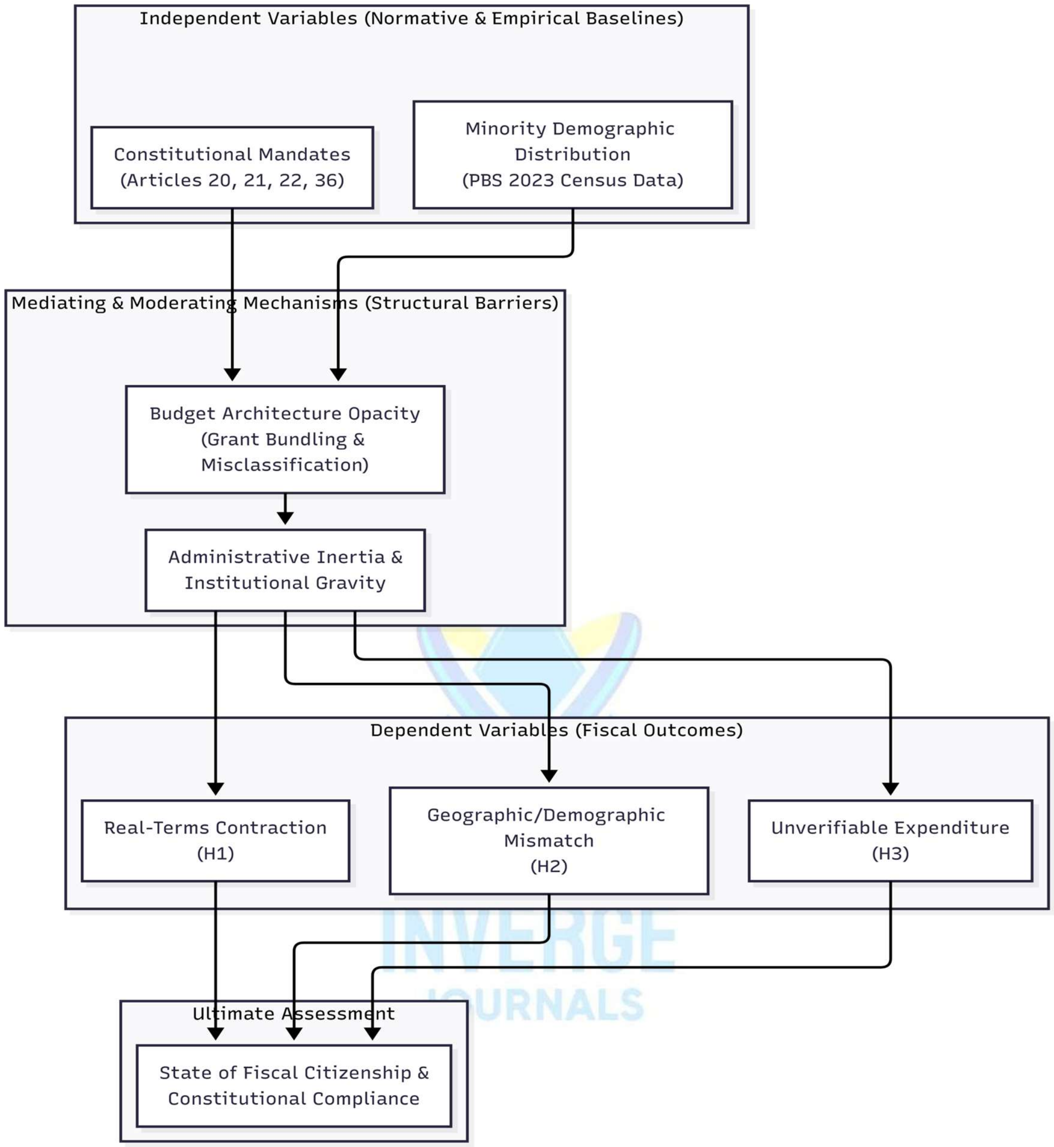
Finally, existing analyses under-theorize budget architecture opacity - such as functional misclassification and grant bundling - as an active mechanism of fiscal exclusion. Additionally, despite a wealth of contemporary baseline documentation from national human rights institutions, peer-reviewed academic articles mapping public expenditure directly against documented minority conditions strictly within the 2021–2026 fiscal window remain sparse, limiting temporal precision in accountability analyses. A structural dimension of this gap is further illustrated by Balochistan, where the absence of publicly accessible provincial budget archives predating 2024–25 constitutes not merely a research limitation but an active manifestation of the budget architecture opacity central to H3. By conducting the first systematic, cross-provincial, multi-year budget audit of minority welfare spending in Pakistan, this article directly resolves these empirical and theoretical deficiencies.

2.4 Conceptual Framework

This study's conceptual framework bridges the declaratory guarantees of the Constitution of Pakistan (specifically Articles 20, 21, 22, and 36) and the operational realities of fiscal citizenship. It posits that the relationship between constitutional non-discrimination mandates (the independent variable) and actual minority welfare provisioning (the dependent variable) is not direct, but is heavily mediated by the state's budget architecture (Gopang et al., 2026). Drawing on theories of administrative inertia, the framework illustrates how opaque functional coding, grant bundling, and institutional gravity interrupt the conversion of legal rights into equitable resource distribution (Sammi et al., 2024; Ullah et al., 2025). By systematically mapping public expenditure tracking mechanisms against demographic baselines, this model operationalizes Article 36 as an empirically testable standard, demonstrating how budget structure itself determines whether constitutional compliance can be verified (see Figure 1).

Figure 1

Conceptual Framework: Constitutional Mandates, Budget Architecture, and Fiscal Citizenship



2.5 Hypotheses Development

To systematically test the operationalization of constitutional mandates through public finance, this study proposes three core hypotheses grounded in the synthesized literature. First, drawing on fiscal federalism frameworks that demonstrate how marginalized sectors often suffer declining resource prioritization amid macroeconomic constraints (Asif, 2025), it is hypothesized that minority-directed allocations fail to keep pace with overall budgetary expansion.

H1: Federal and provincial minority-directed expenditure has contracted in real terms or remained stagnant relative to total government expenditure growth (2021–22 to 2025–26), indicating structural decline rather than capacity constraints.

Second, empirical documentation of minority spatial marginalization suggests that public resource distribution frequently suffers from an urban bias, bypassing rural populations with high minority densities due to the institutional gravity of administrative centers (South Asia Collective, 2022; Tabassum & Bakht, 2023). Therefore, a spatial mismatch is anticipated in the sub-allocation of dedicated welfare grants.

H2: Geographic sub-allocations within dedicated minority welfare budgets are systematically concentrated in urban administrative centres and bear no proportional relationship to minority population distributions at the divisional or district level.

Finally, the literature identifies administrative inertia and flawed local government budgeting mechanisms as persistent barriers to equitable resource distribution (Anthony & Arslan, 2020; Sammi et al., 2024). Applying this to public financial management, it is posited that the structural design of provincial budgets actively obscures the tracking of beneficiary-specific allocations.

H3: Budget architecture-including functional misclassification, grant bundling, and the absence of demographic disaggregation-renders actual minority-facing expenditure substantially lower than headline figures indicate and structurally forecloses constitutional compliance verification.

3. Research Methodology

3.1 Study Area

The geographic scope of this study encompassed five distinct jurisdictions within the Islamic Republic of Pakistan: the federal government and the four provincial governments of Punjab, Sindh, Khyber Pakhtunkhwa (KP), and Balochistan. This cross-provincial approach was necessitated by Pakistan's post-18th Amendment fiscal architecture, which devolved the primary responsibility for social sector provisioning and minority welfare to the provincial level (Ghaus-Pasha, 2012). The analytical focus remained on the officially published budget allocations directed toward minority-facing departments and grants within these five administrative territories.

3.2 Data Collection Techniques

The research employed a systematic documentary analysis technique, consistent with established protocols for the collection and appraisal of primary documents as qualitative data (Bowen, 2009), and applied specifically to public expenditure tracking methodologies (Islam, 2025). Data was extracted exclusively from secondary, publicly accessible official documents. The primary data source comprised the official Demand-for-Grant schedules, Annual Development Programmes (ADP), and budget books published by the finance departments of the respective governments. Specific extraction targeted dedicated functional and object classification codes, notably the 084104 (Minority Affairs) functional code, Grant 037 in KP, Grant SC21147 in Sindh, and Grant BC21064 in Balochistan (Government of Pakistan, Finance Division, 2021, 2022, 2023, 2024, 2025; Government of the Punjab, Finance Department, 2021, 2022, 2023, 2024, 2025).

To establish the demographic baseline, data was collected from the Pakistan Bureau of Statistics 7th National Population and Housing Census 2023. A triangulated socio-legal conditions baseline was constructed by extracting incident reports, socio-economic marginalization indices, and policy evaluations from domestic statutory bodies (National Commission for Human Rights, 2022, 2024), domestic civil society (Din & Jacob, 2019; South Asia Collective, 2022), and international monitors (United States Commission on International Religious Freedom, 2024, 2025, 2026).

3.3 Duration of the Study

The temporal scope of the fiscal audit spanned a consecutive five-year period, covering the fiscal years (FY) 2021–22 through 2025–26. This specific multi-year window allowed for the identification of structural spending trajectories rather than isolated, single-year anomalies. A documented limitation within this temporal scope concerned the province of Balochistan, for which only the 2024–25 revised estimates and 2025–26 budget estimates were publicly accessible in the required format; consequently, Balochistan was evaluated as a single-year snapshot rather than integrated into the longitudinal trend analysis.

3.4 Theoretical Model

The theoretical foundation of the study was constructed upon the principles of "fiscal citizenship" and institutional inertia (Gopang et al., 2026; Sammi et al., 2024). The model posited that the constitutional mandates of Articles 20, 21, 22, and 36 (the independent variables) do not automatically translate into equitable fiscal outcomes (the dependent variables). Instead, the realization of these rights is mediated by structural budget architecture-such as grant bundling and functional misclassification-and moderated by administrative inertia, which centralizes resource allocation in urban hubs regardless of demographic realities (Ullah et al., 2025). This model operationalized constitutional compliance by tracking the structural

INVERGE JOURNAL OF SOCIAL SCIENCES
https://invergejournals.com/
ISSN (Online): 2959-4359, ISSN (Print): 3007-2018
Volume 5 Issue 4, 2026

mechanisms that actively facilitate or foreclose equitable resource distribution.

3.5 Empirical Model

The empirical execution of the study relied on a multi-stage analytical framework to test the three core hypotheses. First, all extracted budget line items were subjected to a rigorous four-category coding scheme to isolate actual welfare spending from administrative or majority-serving overhead (Kashif-ul-Huda, 2009). The categories included: MINORITY-DIRECT (e.g., specific scholarship funds), MINORITY-ADMIN (departmental salaries), SHARED-RELIGIOUS (e.g., Hajj facilitation), and UNATTRIBUTABLE (e.g., Ulema stipends misclassified under minority codes) (Ullah et al., 2025).

Following classification, the filtered MINORITY-DIRECT figures were analyzed longitudinally. Nominal allocation totals were compared against cumulative inflation deflators and total government budget growth to assess real-terms contraction (testing H1). To evaluate geographic distribution (testing H2), divisional sub-allocations within dedicated grants (such as Sindh's SC21147) were converted into correspondence ratios by mapping them directly against the PBS 2023 district-level minority population density. Finally, to evaluate architectural opacity and responsiveness (testing H3), the classified fiscal data was cross-referenced against the triangulated human rights conditions baseline (United States Commission on International Religious Freedom, 2025). This allowed for an empirical assessment of whether the state's budget mechanisms contained identifiable allocations (e.g., legal aid or rehabilitation funds) capable of addressing documented systemic vulnerabilities.

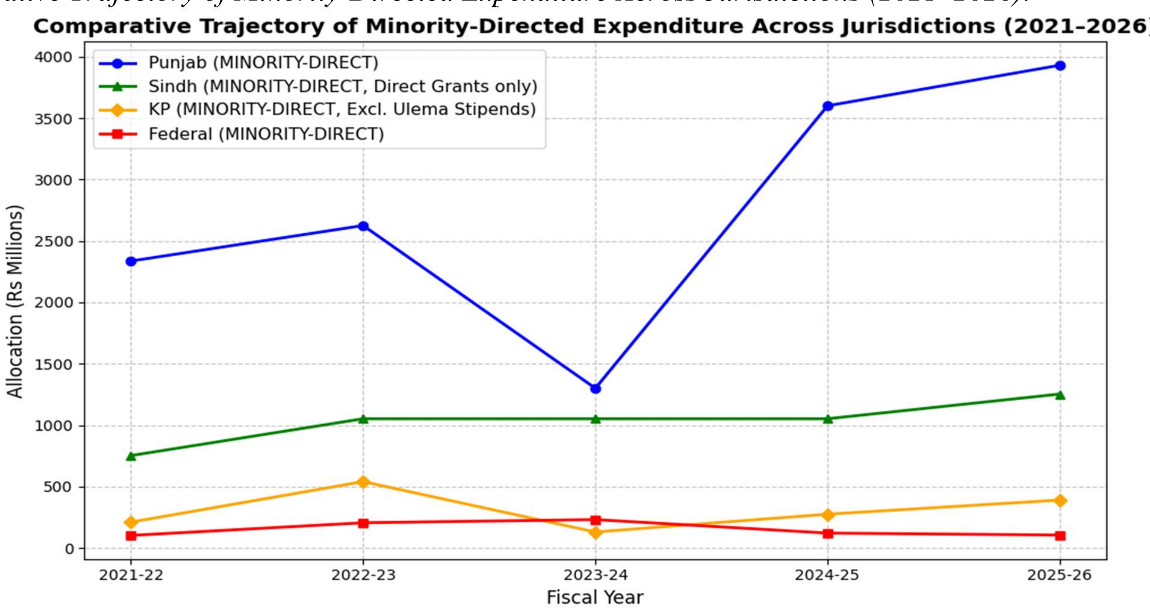
4. Results and Discussion

4.1 Demographic/Graphical Analysis

Pakistan's religious minorities constitute approximately 3.5 to 4 percent of the national population, translating to roughly 10 million individuals. This demographic landscape exhibits distinct spatial concentrations: Christians are primarily located in the central districts of Punjab, while Hindus-particularly Scheduled Caste communities-form significant rural populations in Sindh, notably rendering Tharparkar the country's only Hindu-majority district (South Asia Collective, 2022). Understanding this baseline is critical for evaluating whether state fiscal sub-allocations parallel demographic realities.

Figure 2

Comparative Trajectory of Minority-Directed Expenditure Across Jurisdictions (2021–2026).



4.2 Descriptive Analysis

Systematic extraction and reclassification of official demand-for-grant schedules across the federal and provincial governments yield the comparative longitudinal dataset presented in Table 1. The data reveals a pronounced disparity in both absolute volume and fiscal trajectory among the jurisdictions.

Table 1

Cross-Provincial MINORITY-DIRECT Budget Allocations (2021–2026)

Government	2021–22	2022–23	2023–24	2024–25	2025–26
Federal	102	205	231	121	105
Punjab	2,336	2,625	1,300	3,600	3,930
Sindh (Direct Grants)	752	1,052	1,052	1,052	1,253
KP (Excl. Ulema Stipends)	210	540	130	275	390
Balochistan	N/A	N/A	N/A	N/A	1,226

Note. All figures are expressed in millions of Pakistani Rupees (Rs M) and represent budget estimates (Government of Pakistan, Finance Division, 2021, 2022, 2023, 2024, 2025; Government of the Punjab, Finance Department, 2021, 2022, 2023, 2024, 2025; Government of Sindh, Finance Department, 2021, 2022, 2023, 2024, 2025; Government of Khyber Pakhtunkhwa, Finance Department, 2021, 2022, 2023, 2024, 2025; Government of Balochistan, Finance Department, 2025). Sindh figures reflect Object Code A05 (Direct Grants) to isolate welfare from inflated administrative building charges. KP figures represent derived MINORITY-DIRECT estimates following the extraction of misclassified UNATTRIBUTABLE funds.

Punjab emerges as the largest absolute spender, primarily anchored by the Minority Development Fund, though the severe contraction to Rs 1,300 million in 2023–24 highlights the discretionary volatility of its block grant structure. The absence of a formula-based allocation mechanism for Punjab's Minority Development Fund renders the fund susceptible to year-on-year discretionary fluctuations tied to political budget cycles rather than beneficiary need, a pattern consistent with the administrative inertia and path-dependency identified in H3's framework (Sammi et al., 2024). Conversely, the federal government demonstrates a stagnant nominal trajectory, peaking at Rs 231 million in 2023–24 before contracting to Rs 105 million in 2025–26 (Government of Pakistan, Finance Division, 2025). This decline is directly attributable to the unexplained elimination of a Rs 100 million Finance Division welfare provision in 2024–25 (Government of Pakistan, Finance Division, 2024). In striking contrast to the Rs 105 million allocated for all minority communities nationwide, the 2025–26 federal budget included a Rs 650 million development grant exclusively for a Hajj complex in Lahore, prioritizing a single majority-serving infrastructure project at a ratio of over six-to-one against minority welfare (Government of Pakistan, Finance Division, 2025).

4.3 Inferential Analysis

Inferential analysis of geographic sub-allocations uncovers systemic spatial exclusion. While five years of aggregate Sindh minority fund allocations are presented in Table 1, granular divisional sub-allocation schedules are consistently structured for public audit only in the most recent budget books; accordingly, the geographic correspondence analysis uses the 2025–26 grant schedule as the most complete and comparable dataset available. Table 2 maps the divisional distribution of Sindh's dedicated minority fund (Grant SC21147) against minority population shares.

Table 2

Geographic Sub-Allocation of Sindh Minority Affairs Grant (2025–26)

Division	Budget Allocation (Rs M)	Share of Dedicated Fund (%)
Hyderabad	1,080	59.2%
Karachi	676	37.1%
Sukkur	23	1.3%
Larkana	23	1.2%
Mirpurkhas	20	1.1%
Benazirabad	2	0.1%

Note. Data extracted from Grant SC21147 Budget Books. The gross grant total of Rs 1,824 million is used for the geographic concentration calculation; this figure encompasses all allocation categories under the grant, including development and building charges. The MINORITY-DIRECT figure for Sindh in Table 1 (Rs 1,253 million) reflects only the direct welfare grants component (Object Code A05) after building charges are excluded from the classification. Hyderabad and Karachi collectively consume 96.3% of the gross grant total. The remaining four divisions, encompassing the vast majority of the province's rural Hindu and Scheduled Caste populations, receive a combined 3.7%.

The allocation pattern heavily favours urban administrative centres, driven by the institutional gravity of the Directorate of Minorities stationed in Hyderabad and the administrative secretariat in Karachi. Consequently, regions such as Mirpurkhas and Benazirabad which host highly vulnerable and impoverished dense minority demographic concentrations are systematically bypassed, suggesting that administrative convenience systematically supersedes population-weighted resource equity (South Asia Collective, 2022).

4.4 Results of Hypothesis Testing

H1 (Real-terms contraction): Supported. The data confirms a structural decline in federal and provincial fiscal commitment. At the federal level, while total expenditure grew from Rs 8.487 trillion in FY2021–22 to Rs 17.573 trillion in FY2025–26, minority-direct allocations, despite a brief mid-period peak of Rs 231 million in 2023–24, contracted sharply to Rs 105 million by 2025–26, failing to sustain even their nominal trajectory amid sustained overall budget expansion (Government of Pakistan, Finance Division, 2021, 2023, 2025). At the provincial level, Table 1 demonstrates comparable stagnation: Sindh's direct welfare grants remained flat at Rs 1,052 million across three consecutive fiscal years (2022–23 to 2024–25), while KP's derived MINORITY-DIRECT allocation, extracted from five annual grant schedules, showed no sustained growth trajectory across the audit window (Government of Khyber Pakhtunkhwa, Finance Department, 2021, 2022, 2023, 2024, 2025). Adjusted against cumulative Consumer Price Index (CPI) inflation exceeding 70 percent, these federal and provincial trajectories collectively constitute a profound real-terms contraction (Asif, 2025).

H2 (Geographic/Demographic mismatch): Supported, with evidence drawn primarily from Sindh where granular divisional sub-allocation data is publicly available. Table 2 conclusively demonstrates that sub-allocations within Sindh's dedicated minority welfare budget are systematically concentrated in urban hubs and bear no proportional relationship to demographic realities: the four most minority-dense rural divisions received only 3.7 percent of the provincial fund (Government of Sindh, Finance Department, 2025). While equivalent divisional breakdowns for Punjab and KP are not publicly available in the required format, the institutional gravity pattern identified in Sindh, where departmental secretariats anchor sub-allocations in administrative capitals, is consistent with the administrative inertia mechanisms theorized in the conceptual framework (Sammi et al., 2024). The hypothesis is supported within the limits of available data.

H3 (Budget architecture opacity): Supported. The hypothesis that budget architecture structurally forecloses constitutional compliance verification is upheld. The complete absence of demographic disaggregation in mainstream provincial education and health budgets, totaling hundreds of billions of rupees, renders the state's broader social footprint unverifiable (Islam, 2025). Furthermore, the functional misclassification evidenced in Khyber Pakhtunkhwa explicitly confirms that headline allocations actively distort the quantum of actual minority-facing expenditure (Government of Khyber Pakhtunkhwa, Finance Department, 2024, 2025).

4.5 Empirical Estimation

The mechanism of architectural opacity is most severely evidenced in the functional misclassification within Khyber Pakhtunkhwa's budget, estimated in Table 3.

Table 3

Functional Misclassification in KP Grant 037 (Code 084104 Minority Affairs)

Component	2024–25 (Rs M)	2025–26 (Rs M)
Headline Minority Affairs Allocation	2,551	2,506
UNATTRIBUTABLE (Ulema Stipends)	2,053	1,928
Estimated MINORITY-DIRECT/ADMIN	~498	~578

Note. Over 80 percent of the headline allocation under the minority affairs functional code is consumed by Islamic scholar stipends (Ulema stipends) distributed across 35 districts, representing majority religious expenditure falsely classified under a minority heading.

This empirical estimation reveals that the state's formal financial reporting actively obscures the reality of its provisioning (Ullah et al., 2025). Without manual line-item extraction and reclassification, public accounts incorrectly suggest KP spends over Rs 2.5 billion annually on minority welfare, whereas the true verifiable figure is a minor fraction of that sum (Government of Khyber Pakhtunkhwa, Finance Department, 2024, 2025).

4.6 Discussion

When interpreted against the theoretical literature, these findings confirm that the declaratory guarantees of the Constitution of Pakistan (Articles 20, 21, 22, and 36) have not translated into operational fiscal citizenship (Gopang et al., 2026; Ranjah, 2020). The documented real-terms contraction (H1) and institutional gravity dominating spatial allocation (H2) are consistent with Asif's (2025) analysis of how post-18th Amendment resource distribution mechanisms systematically disadvantage non-dominant constituencies, and with Tabassum & Bakht's (2023) empirical documentation of persistent socio-economic marginalization among Punjab's Christian communities, patterns suggesting that without formula-based protections, minority welfare provisioning is structurally subordinated to majoritarian fiscal priorities.

Moreover, a critical disconnect emerges when juxtaposing these fiscal trajectories against the empirical conditions baseline. International and domestic human rights bodies have thoroughly documented an escalating crisis of communal violence, mob attacks on places of worship (e.g., the 2023 Jaranwala attacks), forced conversions, and disproportionate blasphemy-related detentions (Din & Jacob, 2019; National Commission for Human Rights, 2022; United States Commission on International Religious Freedom, 2024, 2025, 2026). Despite this, the five-year fiscal audit reveals zero identifiable budgetary allocations across any of the five governments for legal aid to minority blasphemy defendants or standing rehabilitation funds for violence-displaced communities. Most glaringly, the Ahmadiyya community-documented as enduring systematic custodial and mob violence-receives zero identifiable fiscal allocation in any jurisdiction across the entire half-decade.

4.7 Analysis

The findings of this study carry implications that extend well beyond Pakistan's specific fiscal landscape. Budget architecture opacity - manifested through functional misclassification, grant bundling, and the structural absence of demographic tracking - is not an anomaly confined to a single jurisdiction, nor a product of isolated administrative error. It represents a replicable structural mechanism by which states in complex, multi-tiered governance systems can sustain declaratory constitutional commitments while systematically failing to operationalize them through fiscal appropriation. This pattern holds particular significance for comparative public financial management scholarship focused on South Asian and Muslim-majority states where minority rights protections are constitutionally enshrined but fiscally unverified.

For the fields of public financial management and constitutional law, these results demand a paradigm shift. The findings demonstrate that measuring minority rights compliance solely through judicial or legislative milestones is insufficient. The budget architecture itself-characterized by opaque grant bundling, misclassification, and the absence of demographic tracking-acts as an administrative veil that shields the state from accountability (Ullah et al., 2025).

In terms of policy implications, the constitutional mandate of Article 36 is currently rendered structurally unverifiable (Ullah et al., 2025). Correcting this requires moving beyond discretionary block grants. True fiscal equity demands the institutionalization of formula-based, population-weighted geographic sub-allocations, the strict separation of functional codes to prevent misclassification (as seen in KP), and the mandatory integration of demographic disaggregation within mainstream health and education budgets (Islam, 2025). Until these architectural reforms are instituted, the gap between Pakistan's constitutional promises and its fiscal appropriations will continue to widen.

5. Conclusion and Recommendations

5.1 Major Findings

The five-year documentary analysis of federal and provincial budgets yields four major findings regarding the fiscal operationalization of minority rights. First, minority-directed public expenditure suffered a profound real-terms contraction at the federal level, where nominal allocations, despite a brief mid-period peak, contracted to Rs 105 million by 2025–26 amid substantial overall budget growth, starkly contrasted by a Rs 650 million allocation for a single majority-serving Hajj complex. Second, geographic sub-allocations demonstrate a severe spatial mismatch; Sindh, for instance, concentrated 96.3 percent of its dedicated minority fund in urban administrative centers, systematically bypassing the rural divisions that house the province's most dense Scheduled Caste and Hindu populations. Third, budget architecture itself acts as a barrier to accountability, most explicitly observed in Khyber Pakhtunkhwa, where between Rs 1.9 billion and Rs 2.1 billion in Ulema stipends were misclassified under the minority affairs functional code across recent fiscal years. Finally, a severe disconnect exists between fiscal provisioning and documented crises; no jurisdiction maintains standing allocations for legal aid to blasphemy defendants, rehabilitation for communal violence victims, or specific welfare for the persecuted Ahmadiyya community.

5.2 Conclusion

The central conclusion of this study is that the constitutional obligation to safeguard minority rights, as codified in Article 36, is currently rendered structurally unverifiable by the state's public financial management frameworks. The empirical evidence confirms that the gap between declaratory constitutional promises and operational fiscal citizenship is vast, measurable, and systemic across all tiers of government. Budget architecture-characterized by functional misclassification, grant bundling, and the total absence of demographic tracking in mainstream sectors-operates not merely as an administrative inefficiency, but as an active mechanism of fiscal exclusion. Consequently, substantive constitutional equality remains unrealized in the absence of specialized, transparent, and population-weighted budgetary mechanisms.

5.3 Recommendations

To align fiscal practice with constitutional obligations, the following actionable reforms are recommended:

To Provincial Finance Departments: Institute mandatory, formula-based, population-weighted geographic sub-allocations for all dedicated minority development funds to immediately correct the urban institutional bias.

To Parliament and Provincial Assemblies: Legislate the structural separation of minority affairs functional codes from broader religious, Auqaf, and Hajj grants to prevent the misclassification of majority-serving expenditures.

To the Federal and Provincial Governments: Establish and ring-fence dedicated, trigger-linked rehabilitation funds for communities displaced by mob violence, alongside standing legal aid funds for minority defendants facing blasphemy charges.

To the National Commission for Human Rights (NCHR) and Civil Society: Advocate for the integration of mandatory demographic disaggregation within mainstream education and health budget circulars to ensure broader social sector spending reaches minority populations equitably.

5.4 Limitations

This study is subject to two primary limitations. First, the analysis is confined to allocated and revised budget estimates rather than actual expenditure; no evaluated government publishes timely disaggregated utilization reports for minority funds, leaving the financial leakage rate unmeasured. Second, due to the structural inaccessibility of archival provincial budget documents, Balochistan's fiscal data is limited to a single-year snapshot (2025–26), precluding a longitudinal trend analysis for the country's most geographically expansive province.

5.5 Delimitations

Three deliberate scope boundaries governed this study's analytical rigor. First, the geographic focus was delimited to five specific jurisdictions: the federal government, Punjab, Sindh, Khyber Pakhtunkhwa, and Balochistan. Second, the temporal scope was strictly confined to a five-year fiscal window spanning FY2021–22 to FY2025–26. Third, the empirical data collection was restricted exclusively to officially published demand-for-grant schedules and budget books, intentionally excluding unverified secondary financial claims to ensure high evidentiary validity.

5.6 Future Recommendations

Future researchers should build upon this foundational audit by pursuing three critical directions. First, scholars should conduct Public Expenditure Tracking Surveys (PETS) and integrate Auditor General reports to measure the actual utilization rates of allocated minority funds, thereby closing the evidencing gap between budgetary appropriation and ground-level beneficiary receipt. Second, a comprehensive, multi-year fiscal analysis of Balochistan's minority welfare trajectory should be undertaken once historical provincial budget archives become accessible to the public domain. Third, comparative cross-national scholarship should examine minority budget architectures across similarly structured South Asian and Muslim-majority states - such as Bangladesh, Indonesia, and Malaysia - to assess whether the structural mechanisms identified in this study constitute a systemic pattern of governance in states where constitutional minority protections exist but remain fiscally under-operationalized.

Acknowledgments

The authors would like to thank the participants and the respective universities/ organizations for their support and cooperation in conducting this study.

Conflict of Interest Statement

The authors declare no conflicts of interest.

Funding Statement

This research received no specific grant from any funding agency in the public, commercial, or not-for-profit sectors.

Ethical Approval

All procedures performed in studies involving human participants were in accordance with the ethical standards of 1964 Helsinki declaration and its later amendments.

Data Availability

The datasets generated during and analysed during the current study are available from the corresponding author on reasonable request.

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