



July 17, 2026

TL2026/0717/1A

Syed Murad Ali Shah
Chief Minister of Sindh
CM House, Karachi

Subject: Complaint Against Allegations of Procedural Irregularities and Concerns Regarding the Formulation of Sindh Annual Development Programme (ADP) 2026–27 through Budget Book Making System (BBMS)

Dear Sir,

Transparency International Pakistan has received a complaint against allegations of procedural irregularities and concerns regarding the formulation of Sindh Annual Development Programme (ADP) 2026–27 through Budget Book Making System (BBMS).

The complainant has made the following allegations:

1. The Government of Sindh, through the Planning & Development (P&D) Department, introduced the Budget Book Making System (BBMS) for the preparation of the Annual Development Programme (ADP) 2026–27 to digitize the budget formulation process and enhance transparency.
2. The BBMS was used for the first time during the formulation of the ADP 2026 - 2027. The process included the preparation of departmental priorities, determination of development portfolios, allocation ceilings, and budget proposals through consultations between the P&D Department and the respective Administrative Departments.
3. During the formulation process, the P&D in coordination with the respective departments prepared priority lists of development schemes after reviewing the status of ongoing projects, available fiscal space, sectoral priorities, and proposed allocations.
4. Following the finalization of the Sindh ADP 2026–27, the priority development portfolios and budget allocations were shared with the respective departments and subsequently consolidated for presentation before the Provincial Assembly of Sindh where it was presented.
5. After the discussions on the budget in the provincial assembly, on 18th June 2026, the Culture, Tourism, Antiquities & Archives Department wrote to the Chairman, P&D Board that the ADP portfolio uploaded in the BBMS differed from the portfolio submitted by the Department, resulting in changes to its development schemes and budget allocations.
6. In response to this, on 07 July 2026 the Chief Secretary took an action and suspended the services of two junior officers instead of conducting a thorough inquiry into the matter to hold those responsible for any irregularities, accountable.
7. The formulation of the ADP involved multiple stages of review, consultation, approval, and supervision by the P&D Department in coordination with the concerned Administrative Departments Secretaries, who serve as the Principal Accounting Officers.

Transparency International Pakistan Comments and Recommendations

Transparency International Pakistan has reviewed the allegations of the complaint. Prima facie, the allegations seem correct.

Following are TI Pakistan's comments and recommendations.

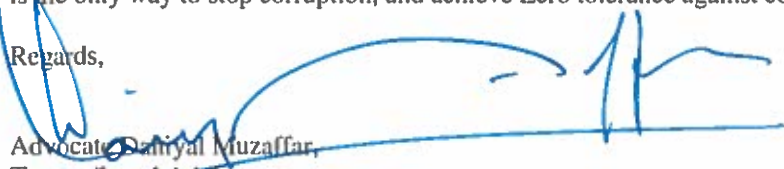
1. As the ADP was formulated through the Budget Book Making System (BBMS), the P&D Department should examine the electronic records, audit trails, and decisions relating to the objections raised by the Culture, Tourism, Antiquities & Archives Department to determine how the priority list uploaded in the BBMS differed from the portfolio approved by the Department, identify the stage at which the changes occurred, and fix responsibility accordingly.



Transparency International Pakistan requests the Honorable Chief Minister, Sindh to direct the Planning & Development Board to examine the allegations of the complaint and if found correct, conduct a comprehensive inquiry into the formulation of the Sindh Annual Development Programme (ADP) 2026-27 and examine the concerns raised regarding the suspension of junior officers for irregularities beyond their responsibility and authority.

Transparency International Pakistan is striving for across-the-board application of Rule of Law, which is the only way to stop corruption, and achieve Zero tolerance against corruption.

Regards,


Advocate Sahiyal Muzaffar,
Trustee/Legal Advisor
Transparency International Pakistan

Copies forwarded for the information with request to take action under their mandate to:

1. Chief Secretary, Govt. of Sindh, Karachi.
2. Minister for Planning & Development Department, Govt. of Sindh, Karachi.
3. Chairman, P&D Board, Karachi
4. Minister for Culture, Tourism, Antiquities & Archives Department, Govt. of Sindh, Karachi.
5. Secretary, Culture, Tourism, Antiquities & Archives Department, Karachi
6. Registrar, High Court of Sindh, Karachi.

Note:

This is to clarify that Transparency International Pakistan is not a complainant, it acts as a whistleblower and operate under Article 19-A, of the Constitution of Pakistan which gives the right to public to know how government is being run by public officers. Article 19-A makes the right to access of information pertaining to a public authority a fundamental right, and a three-member bench in case of Mukhtar Ahmad Ali vs the Registrar, Supreme Court of Pakistan, Islamabad, headed by Chief Justice Qazi Faez Isa in the landmark judgment on 16 October 2023, in CP No. 3532/2023, has declared that

“What previously may have been on a need-to-know basis Article 19A of the Constitution has transformed it to a right-to-know, and the Access to information is no longer a discretion granted through occasional benevolence, but is now a fundamental right available with every Pakistani which right may be invoked under Article 19A of the Constitution”