Process of Planning and Formulation of Annual Development Programme at the Provincial and Local Levels in the Punjab
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Result Area Strengthening Local Governance

Support to Local Governance (LoGo)

Imprint

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<thead>
<tr>
<th>Abbreviation</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>AA</td>
<td>Administrative Approval of a development project</td>
</tr>
<tr>
<td>Act</td>
<td>Punjab Local Government Act, 2013</td>
</tr>
<tr>
<td>ADP</td>
<td>Annual Development Programme</td>
</tr>
<tr>
<td>CDWP</td>
<td>Central Development Working Party</td>
</tr>
<tr>
<td>CM</td>
<td>Chief Minister Punjab</td>
</tr>
<tr>
<td>DDC</td>
<td>District Development Committee</td>
</tr>
<tr>
<td>ECNEC</td>
<td>Executive Committee for National Economic Council</td>
</tr>
<tr>
<td>GIZ</td>
<td>Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH</td>
</tr>
<tr>
<td>LoGo</td>
<td>Support to Local Governance Programme by GIZ</td>
</tr>
<tr>
<td>MC</td>
<td>Municipal Committee</td>
</tr>
<tr>
<td>MTDF</td>
<td>Medium-Term Development Framework</td>
</tr>
<tr>
<td>M&amp;E</td>
<td>Monitoring and Evaluation</td>
</tr>
<tr>
<td>NEC</td>
<td>National Economic Council</td>
</tr>
<tr>
<td>P&amp;D</td>
<td>Planning and Development</td>
</tr>
<tr>
<td>PDWP</td>
<td>Provincial Development Working Party</td>
</tr>
<tr>
<td>PFC</td>
<td>Punjab Finance Commission</td>
</tr>
<tr>
<td>PKR</td>
<td>Pakistani Rupee</td>
</tr>
<tr>
<td>PLGA</td>
<td>Punjab Local Government Act, 2013</td>
</tr>
<tr>
<td>SDGs</td>
<td>Sustainable Development Goals</td>
</tr>
<tr>
<td>UC</td>
<td>Union Council</td>
</tr>
</tbody>
</table>
1. Preface

GIZ together with Pakistani counterparts have been addressing the ever-changing needs of the Pakistani society for over last 50 years. GIZ has been working in the governance sector for several years in Khyber Pakhtunkhwa and due to the success of the initiative there, the Pakistani and German governments have agreed to expand the scope of work under the Support to Local Governance (LoGo) to Punjab. This new cooperation started in January 2017 and will run over a period of three years. LoGo programme is providing technical assistance and advisory services in the following three interlinked areas:

1. Strengthening Local Governance (SLG);
2. Revenue Generation; and

In the first phase, GIZ interventions relating to participatory planning and budgeting are confined to the District Kasur. One Municipal Committee (Phool Nagar) and two Union Councils, namely UC100-Khanky Mor and UC 101-Olakh Bonga in tehsil Pattoki have been selected for the intervention. The selection of these pilot locations was made by the elected Chairman of District Council Kasur in consultation with the Local Government and Community Development Department (LG&CDD) Punjab.

Designing of a localized and participatory development planning methodology which would enable the elected representatives and officers/officials of pilot MC and UCs to prioritise the development needs of their communities in conformity with the Punjab Local Government Act, 2013 is under way.
2. Scope of Report

This document explains the process of development planning and formulation of the Annual Development Programmes (ADP) prevalent/observed at the provincial level by the departments of the Punjab Government, and at local level by the local governments under the Punjab Local Government Act, 2013 and other relevant rules.

Part I describes the steps involved in planning, and how allocation of funds is prioritised at the provincial level by the Government. It further helps the reader to understand the institutional framework for planning at different levels. The process of planning and allocation of funds is accomplished after the approval of Annual Budget including Annual Development Programme for the province in June by the Punjab Assembly. Provincial ADP is implemented and executed through nation\(^1\) building departments.

Part II covers the process adopted by the local governments for planning and formulating annual budgets (including ADPs) under the PLGA, 2013 and related Budget Rules, 2017. The elected heads of local governments are responsible to provide vision for long-term development, and for identifying and prioritising needs of the people of their local areas and place them before the House\(^2\) in the shape of a budget including ADP proposals for approval. In the case of failing of any local government to formulate and approve its annual budget within the timeframe given in the PLGA, 2013, Government of the Punjab formulates and approves budget including ADP for such local government. Local governments ADPs are implemented and executed by the local governments themselves through District/Municipal Officers (Infrastructure).

Part III briefly reflects gaps in the process of development planning by the local governments and way forward.

\(^1\) Government’s departments responsible for infrastructure and services in District.
\(^2\) Elected body of the local government.
Part I
3. Development planning at the provincial level

3.1. Formulation of the Annual Development Programme

The formulation of the Annual Development Plan and its approval by the Provincial Assembly is an important exercise carried out by the Planning & Development Board, Government of Punjab, with the help of Finance and other provincial departments and agencies. This exercise is based on the guidelines provided by the federal government as well as provincial government, in accordance with the national and provincial priorities and resource availability. As a result of the ADP formulation exercise, the size and the direction of the public sector programme in the province is determined. The task of formulation of ADP is therefore considered crucial as it has a significant impact on the socio-economic standing and future direction of the Punjab province.

Steps involved in the planning and formulation of an Annual Development Plan are shown below:

<table>
<thead>
<tr>
<th>PROVINCIAL ASSEMBLY / CM / GOVERNOR</th>
<th>LINE DEPARTMENTS</th>
<th>PLANNING AND DEVELOPMENT BOARD</th>
<th>FINANCE DEPARTMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>STEP I</td>
<td>Resources Availability Estimation</td>
<td>Tentative ADP Size</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Ascertaining Inter-Sectoral Priorities</td>
<td>Sector-Wise Allocation</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>ADP Formulation Guidelines</td>
<td></td>
</tr>
<tr>
<td>STEP II</td>
<td></td>
<td>Schemes Formulation</td>
<td></td>
</tr>
<tr>
<td>STEP III</td>
<td></td>
<td>Preliminary draft of Departmental ADP</td>
<td></td>
</tr>
<tr>
<td>STEP IV</td>
<td></td>
<td>Meetings/ Prioritization/ Review by CM</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Draft ADP for FY</td>
<td></td>
</tr>
<tr>
<td>STEP V</td>
<td></td>
<td>Finalization</td>
<td>Approval &amp; Authentication</td>
</tr>
</tbody>
</table>

Source: Punjab Planning Manual 2015
First Step

The first six months of a financial year come under the first step of formulation of the ADP. During this period, two main exercises are conducted by the Punjab Planning and Development Board (P&D) with the help of Finance Department.

Firstly, an estimate is worked out in respect of the expected resource available for the next financial year. The trend of receipts of the past few years and position of the economy become the basis of the estimated income. An assessment of the anticipated external capital assistance is also included in this estimate. Secondly, an exercise of inter-sectoral priorities is carried out on the basis and in accordance with Punjab Growth Strategy 2018, Sustainable Development Goals, sectoral plans of provincial departments and policy decisions taken by the Government from time to time. After conducting these two exercises the tentative size of the ADP, indicating sector-wise allocation for the next financial year, is communicated to all the concerned departments. The departments are required to prepare lists of ongoing and new schemes in their respective sectors. Every year the P&D Board issues ADP Formulation Guidelines.

Guiding principles for ADP 2017-18 were:

- Portfolio alignment to contribute towards growth strategy pillars and targets
- Support private sector development
- Increase equitable investment and development
- Enhance gender empowerment, and
- Prepare towards achieving Sustainable Development Goals.

Second Step

All departments and concerned agencies prepare a portfolio of schemes for the sector/sub-sector assigned to them. In preparing portfolio the following parameters are observed:

- Formulation of the ADP should follow the medium-term perspective;
- A portfolio of development schemes is in line with the MTDF, it should comprise for the next year and projections for the two subsequent financial years in the prescribed format;
- Write-up on the department/sector’s vision, objectives/policy and strategic interventions to be achieved in the next two–three years.
- The foreign aid component for the medium term (three-year period) has to be determined/finalised by respective sectors/departments in consultation with the P&D Department.
- Departmental ADP proposals should be provided on the prescribed proforma.

---

4 Guidelines for formulation of ADP 2017-18 notified by the Planning and Development Department, Government of the Punjab.
5 Medium Term Development Framework has evolved to develop a longer term perspective for planning, which consists of plans for the next three years.
Priority for allocation of funds should be as follows:

- Counterpart funds for foreign-aided projects as per commitment should be given highest priority.
- The maximum allocation should be provided to ongoing projects that are at a fairly advanced stage of implementation, and have a demonstrated multiplier effect on economic growth.
- Full funding should be allocated to projects that are due for completion in the next financial year.
- Projects dealing with emergencies, such as flood relief, rehabilitation, etc. may be prioritised.
- Departments dealing with social sectors may focus on consolidation and improvement of service delivery activities instead of expansion and coverage of uncovered areas.

- Allocations to the individual projects should be decided on the basis of past performance and the phasing set out in the PC-I/PC-II.
- Counterpart funding for the foreign-aided projects and projects co-financed with the federal government should be phased as per the PC-I.
- Cost estimation of new schemes proposed for inclusion in the ADP have to be based on rational calculation, cost escalation and market analysis.
- Any scheme whose cost would exceed by 15% the original cost stipulated in the ADP would require fresh approval of the competent authority.
- Project life should be kept at the minimum possible and ideally should not exceed two–three years, unless dictated by the nature of the project/sector. Projections for the two subsequent years (as per the MTDF) have to worked out with due care.
- The allocation among new versus ongoing projects for the ADP should be in accordance with the prescribed distribution formula, which currently stipulates 70% for ongoing projects and 30% for reform initiatives and new programmes.
- Unapproved projects in the current year may be considered for removal if they are no longer priorities of the sector, after giving adequate justification. All projects unapproved by the 30th of June of the current year would automatically become new projects in the next ADP.
- To reinforce the government’s priority to effectively mainstream gender and achieve the SDGs, line departments should consider fair and just distribution of opportunities and resources between males and females.

Third Step

Preparation of the preliminary draft of the ADP starts from January every year. A series of interdepartmental meetings are held during this period in P&D Department. The initial draft of the ADP serves as a working paper for the final round of ADP meetings which are held in March. The initial draft of the ADP, in accordance with the guidelines, is based upon the methodology of preparing sector and sub-sector-wise list of ongoing and new programmes in descending order of priorities. This allows the subsequent changes/drop in accordance with the expected resource availability.
Fourth Step

Process under this step continues from the second week of February to the first week of April. During this period, ADP meetings are held in the P&D Board with the concerned departments, including the Finance Department, under the chairman, P&D Board. In these meetings, the lists prepared/finalised in the previous steps are scrutinised and modified, if deemed necessary, and brought in line with the anticipated financial resources. At the same time the draft ADP for the financial year is prepared. The departments have to complete the formalities, e.g., preparation of PC-I, as well as scrutiny and approval of projects from the competent forums\(^6\), before publication of the ADP.

Fifth Step

This step is spread over the second week of April to the end of June. During this period final shape is given to the ADP. Several meetings are held at the federal level, e.g., of the Priorities Committee, Annual Plan Coordination Committee, Executive Committee of the National Economic Council to finalise the federal and provincial ADPs. It is presented to the Cabinet and Provincial Assembly in June. After approval and authentication by the Governor in the end of June, the ADP is ready for implementation.

3.2. Annual Development Programme and MTDF

The P&D Department initiates the process of formulation of the ADP in January/February each year with the issuance of the ADP Formulation Guidelines. The ADP is prepared in accordance with the guidelines within MTDF. It covers a period of three years, with a scheme-based portfolio, allocation of funds for the next year, and tentative financial projections for the two subsequent years. The guidelines direct the adoption of a consultative process with the administrative departments and the other stakeholders including public representatives and experts. The guidelines also provide relevant proformas to be used for scheme-based sectoral programmes as well as a prescribed time schedule. The guidelines have to be followed by administrative departments and executing agencies at provincial, divisions and districts levels. Generally the ADP Formulation Guidelines reflect the development strategy of the Provincial Government.

3.3. Institutional framework for Planning

The institutional framework for planning at the various levels includes:

- Planning Commission of Pakistan
- Planning and Development Departments/Boards at the each provincial level
- Planning frame work at the divisional and district level

\(^6\) ECNEC, CDWP, PDWP, DDSC, DDWP and DDC.
3.3.1. Planning Commission of Pakistan

The Planning Commission, including the Planning, Development & Reforms Division, occupies the central position in the overall planning institutional framework. The Prime Minister is the Chairman of the Planning Commission. Functions of the Planning Commission are as under:

- preparing the national plan and review and evaluating its implementation;
- formulating the annual plan and ADP;
- monitoring and evaluating implementation of major development projects and programmes;
- stimulating preparation of sound projects in regions and sectors lacking adequate portfolio;
- continuously evaluating the economic situation and coordinating economic policies;
- organising research and analytical studies for economic decision making;
- assisting in defining the national vision, and undertaking strategic planning;
- assessing the material, capital and human resources of the country and formulating proposals for augmenting such resources;
- facilitating capacity building of agencies involved in development; and
- any other functions assigned by the Prime Minister.

3.3.2. Planning and Development Board

At the provincial level, activities of all nation-building departments and agencies are coordinated by the P&D Board. It is headed by a chairman who is assisted by the Chief Economist, Secretary, Joint Chief Economists, members, senior chief and chief of sections. 7 Major functions of the P&D Board are:

1. Formulation of provincial government vision, policies and strategies for economic planning and development in consultation with all stakeholders in the light of NEC’s guidelines.

2. Annual Development Programme (ADP)/Medium Term Development Framework (MTDF):
   (a) Preparation in co-ordination with all departments of the government.
   (b) Monitoring implementation.
   (c) Evaluation of development projects and programmes.

3. Economic Issue(s):
   (a) Conducting research/surveys.
   (b) Reviewing/analysis of socio-economic data.

4. Public Sector Development Programmes (PSDP):
   (a) Preparing short terms and long terms provincial development plans.
   (b) Coordination with federal government.

5. Policy for the approval of development schemes.

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6. Catalyst for different departments/sectors to improve the pace and quality of economic development.

7. Resource allocation, re-appropriation of development funds, appropriations from block allocations and disbursement of supplementary grants.

8. Secretariat for the Provincial Development Working Party (PDWP) and clearing house for development schemes within the competence of CDWP and ECNEC.

9. Foreign Assistance:
   (a) Determination of key areas for foreign assistance and preparation of sector-wise portfolio for foreign assistance.
   (b) Loan negotiations and securing federal financial guarantees, wherever required.
   (c) Review of foreign aided projects.

10. Focusing accelerated development of rain fed (barani) and less developed areas.

11. Policy formulation with respect to private sector development and promotion of public-private partnership.

12. Implementation, development and administration in respect of foreign assisted/funded and mega ADP projects.

3.3.3. Planning mechanism at Divisional level

The Divisional Commissioner\(^8\) with the help of Deputy Commissioners and other officers as well as parliamentarians in the Division assists the provincial government in finalising lists of schemes for inclusion in the ADP.

3.3.4. Planning mechanism at District level

Under the Punjab Civil Administration Act, 2017 for the purposes of better coordination and effective planning, the Deputy Commissioner\(^9\) shall maintain updated local statistics in such manner as may be prescribed by the Government. He shall make arrangements for formulating for each financial year the District Gazetteer which shall contain information about the socio-cultural and economic activities, the developmental goals accomplished, key features of governance, key indicators, the future plans and any other matter of public importance or interest.

All local government tiers plan and formulate their own ADPs in line with framework provided under the Punjab Local Government Act, 2013 and Punjab Local Governments (Budgets) Rules, 2017. In addition, Development Authorities/agencies have streamlined their own procedures for preparation, approval and implementation of their development programmes under the relevant laws. All these autonomous bodies are carrying out small and big development projects in line with their mandate, which are not reflected in the provincial ADP.

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\(^8\) The officer-in-charge of general administration and principal representative of the Government in the Division.

\(^9\) The officer-in-charge of general administration and principal representative of the Government in the District.
3.4. Project Identification mechanism

Project identification forms the most critical step in the project cycle. The projects are identified by:

• Parliamentarians
• Provincial Government departments
• Attached departments and autonomous bodies, and
• Other stakeholders.

Nevertheless the line department shall apply objective criteria to assess if the projects are ‘correctly’ identified and aligned with the development portfolio, and the overall National and Provincial growth frameworks, which lay down the broader priorities. All projects must also be part of their respective integrated sector framework.

3.5. Forums for projects approval

Various forums are authorised for granting approval to execute the projects from federal, provincial, divisional to district levels. The detail is given below:

<table>
<thead>
<tr>
<th>Forum</th>
<th>Authorisation</th>
</tr>
</thead>
<tbody>
<tr>
<td>ECNEC</td>
<td>All projects referred by the provincial government exceeding PKR 10,000 million or having external financing- no limit</td>
</tr>
<tr>
<td>PDWP</td>
<td>Projects up to PKR 10,000 million (with external financing for up to 25% of the project). No water projects Projects referred by DDSC</td>
</tr>
<tr>
<td>DDSC</td>
<td>Projects up to PKR 200 million</td>
</tr>
<tr>
<td>DDWP</td>
<td>(a) Projects from PKR 50-200 million funded by the Provincial Government.</td>
</tr>
<tr>
<td></td>
<td>(b) Project exceeding PKR 50 million funded by a local governments</td>
</tr>
<tr>
<td>DDC</td>
<td>(a) Projects up to PKR 50 million funded by the Provincial Government and pertaining to:</td>
</tr>
<tr>
<td></td>
<td>1. Education</td>
</tr>
<tr>
<td></td>
<td>2. Primary &amp; Secondary Healthcare</td>
</tr>
<tr>
<td></td>
<td>3. Public Health</td>
</tr>
<tr>
<td></td>
<td>4. Water Supply, Sewerage &amp; Sanitation</td>
</tr>
<tr>
<td></td>
<td>5. Roads/Farm to Market</td>
</tr>
<tr>
<td></td>
<td>6. Public Buildings</td>
</tr>
<tr>
<td></td>
<td>7. Any other Sector/Programme assigned by the Government</td>
</tr>
<tr>
<td></td>
<td>(b) Projects exceeding PKR 10 million funded by Municipal Committee, exceeding PKR 20 million funded by District Council and Municipal Corporation.</td>
</tr>
</tbody>
</table>

10 Government departments.
11 Pakistan Vision 2025 (Link http://pc.gov.pk/web/vision)
3.6. Monitoring and Evaluation Framework

In Punjab, the agencies at the provincial level that carry out monitoring functions are:

3.6.1. Monitoring Section in P&D Board

The main function of this wing is to monitor sector-wise projects in terms of financial utilisation against the allocations and physical achievements in comparison with the envisaged targets at various levels.

3.6.2. Departmental monitoring

Administrative departments monitor their projects on a regular basis. Their monitoring system consists of supervisory tiers at different levels. For important projects the departmental inspection teams are constituted for checking the progress on the site.

3.6.3. Directorate General, M&E in P&D

The Directorate General, M&E established in the P&D Department focuses on the following core areas:

- policy guidelines and standards for project management;
- project management services;
- project management capacity building;
- third party inspection and performance monitoring; and
- project/programme evaluation.
4. Outlay of Development Programme 2017-18 of the Punjab

The total size of Annual Development Programme 2017-18\(^{13}\) is estimated at PKR 635 billion. Sector wise allocation is as follows:

![Pie chart showing the allocation of the development programme.](image)

\(^{13}\text{Annual Development Programme Punjab 2017-18 Highlights.}\)
5. Steps in making and approving provincial government budget

6. Development Programme 2017-18 of Local Government and Community Development Department, Punjab

6.1. Policy

To strengthen the Local Governments system in improving their financial and institutional capacity for effective and efficient delivery of municipal services.

6.2. Objectives

- Improvement of general sanitation / environmental condition of villages through elimination of ponds from major villages of Punjab.
- Support Local Governments / Union Councils through improved infrastructure and capacity buildings.
- Establishment of Model Cattle Markets on modern lines to ensure compliance with health and hygiene standards.
- Improvement of graveyards.
- Improvement of solid waste management through infrastructure support and capacity building.

6.3. Strategic Interventions

- A comprehensive strategy has been devised, for restructuring and reforming operations of Model Cattle Markets and eliminating extortion, corruption, role of middlemen and official mafias.
- Elimination of ponds from major villages of Punjab has been initiated to improve the general sanitation condition of the villages which would help in controlling water borne vector diseases and improving environmental conditions.
- Construction of Model Graveyards to improve the overall condition of graveyards in Punjab.

6.4. New Initiatives 2017-18

- Establishment of Shehr-e-Khamoshan Authority
- Establishment of Model Cattle Markets in Punjab i.e. Lahore, Bahawalpur, Multan, Sargodha, Pakpattan, Attock, Khushab, Chichawatni, Layyah and Rahim Yar Khan
- Rehabilitation of dangerous buildings inside Walled City of Lahore
- Elimination of Ponds from major villages of the Punjab
- Construction of Union Council Office Buildings in the Punjab
- Construction/Development of landfill sites at Gujranwala, Bahawalpur, Sahiwal, Lahore and Faisalabad
6.5. Targets for Financial Year 2017-18

- Up-gradation/Modernization of 155 Nos. Graveyards have been planned for completion
- 50 Nos. Ponds are planned to be filled for eradication of vector diseases
- 10 Nos. Multipurpose parks will be established on the reclaimed land of Ponds
- Up-gradation of Punjab Local Government Academy into Centre of Excellence
- Construction of Children Learning Centre and Park, Narowal City

6.6 Trend of Allocations

<table>
<thead>
<tr>
<th>Financial Year</th>
<th>Original Allocation (Million PKR)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012-13</td>
<td>910</td>
</tr>
<tr>
<td>2013-14</td>
<td>3915</td>
</tr>
<tr>
<td>2014-15</td>
<td>3488</td>
</tr>
<tr>
<td>2015-16</td>
<td>3732</td>
</tr>
<tr>
<td>2016-17</td>
<td>4500</td>
</tr>
<tr>
<td>2017-18</td>
<td>7960</td>
</tr>
</tbody>
</table>

6.7 Summary of Development Programme 2017-18

<table>
<thead>
<tr>
<th>Sub-Sector</th>
<th>Allocation (PKR in Million)</th>
</tr>
</thead>
<tbody>
<tr>
<td>On-going Schemes</td>
<td>2,794.482</td>
</tr>
<tr>
<td>New Schemes</td>
<td>4,165.518</td>
</tr>
<tr>
<td>Other Development Programme</td>
<td>1,000.000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>7,960.000</strong></td>
</tr>
</tbody>
</table>
Part II

7. Development planning and budgeting at local level

More than 58,000 elected representatives of local governments under the Punjab Local Government Act, 2013 have assumed their responsibilities in January 2017 after the completion of election process.

7.1. Legal Framework for planning, formulation and approval of Budget and ADP

Legal frame work for formulating and approval of budget including ADP by local governments under the PLGA, 2013 and budget rules made thereunder:

15 Link http://www.punjabcode.punjab.gov.pk/index/listdept/d/Local+Government+and+Community+Development
16 Link https://lgcd.punjab.gov.pk/Rules_and_Regulations
7.2. Process of planning, approval of budget and ADP of local governments

Metropolitan, Municipal Corporation Municipal Committee and District Council Planning, Budget and ADP Approval

Stage I
Mayor/Chairman with the help of councilors identifies needs of local area, disadvantaged groups etc.
Budget call letter in consultation with stakeholders under the guidance of Mayor/Chairman

Stage II
Estimate of receipts and expenditure including proposed ADP is prepared
Mayor/Chairman finalises the budget proposals and place them before House for approval

Stage III
House approves the budget
Government to approve the budget if not approved by House within given time frame

Stage IV
Mayor/Chairman authenticates schedule of authorized expenditure

Union Council – Planning, Budget and ADP Approval

Stage I
Chairman with the help of UC members identifies needs of local area

Stage II
Estimate of receipts and expenditure including proposed ADP is prepared
Chairman UC finalises the budget including ADP and place them before House for approval

Stage III
House approves the budget
Government to approve the budget if not approved by House within given time frame

Stage IV
Chairman authenticates schedule of authorized expenditure
### 7.3. Budget Calendar – Development Budget

<table>
<thead>
<tr>
<th>Sr.#</th>
<th>Activity</th>
<th>Target Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Processing of a Development Scheme – Government</td>
<td>August- January</td>
</tr>
<tr>
<td>1.1</td>
<td>Submission of schemes by House and other Stakeholders etc.</td>
<td></td>
</tr>
<tr>
<td>1.2</td>
<td>Review of proposals by concerned offices</td>
<td></td>
</tr>
<tr>
<td>1.3</td>
<td>Approval of Mayor / Chairman concerned to prepare project proposal</td>
<td></td>
</tr>
<tr>
<td>1.4</td>
<td>Preparation of project proposal by concerned offices</td>
<td></td>
</tr>
<tr>
<td>1.5</td>
<td>Administrative Approval of project proposal by respective Development Committee.</td>
<td></td>
</tr>
<tr>
<td>1.6</td>
<td>Preparation of detailed estimates and accordance of Technical Sanction</td>
<td></td>
</tr>
<tr>
<td>1.7</td>
<td>Inclusion of Development Projects in Annual Development Programme and submission with Draft Budget</td>
<td>April</td>
</tr>
<tr>
<td>1.8</td>
<td>Approval of Budget by Council/House</td>
<td>June</td>
</tr>
<tr>
<td>1.9</td>
<td>Implementation of projects by executing agencies</td>
<td>July</td>
</tr>
</tbody>
</table>

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The Punjab Local Governments (Budget) Rules, 2017
7.4. **Budget Calendar - Current and Development**

<table>
<thead>
<tr>
<th>Sr.#</th>
<th>Activity</th>
<th>Target Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Issue Call letter and guidelines to concerned offices.</td>
<td>September</td>
</tr>
<tr>
<td>2</td>
<td>i.  Excesses and Surrenders Statement</td>
<td></td>
</tr>
<tr>
<td></td>
<td>ii. Revised Estimates and Supplementary Budget if required.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>iii. Statement of New Expenditure</td>
<td></td>
</tr>
<tr>
<td></td>
<td>iv. Consolidation of draft Budget (current and Development) for next</td>
<td>Up to 1st March</td>
</tr>
<tr>
<td></td>
<td>financial year. Finalization by Mayor / Chairman</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Time Frame for Taxation Proposal</td>
<td></td>
</tr>
<tr>
<td></td>
<td>i. Inclusion of draft taxation proposal in the draft budget in March.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>ii. Discussion on taxation proposal by House in April.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>iii. Proposal sent to Government for vetting by May 1st after incorporating the decisions of the House.</td>
<td>Mentioned in column Activity</td>
</tr>
<tr>
<td></td>
<td>iv. Proposal published in the newspaper for obtaining public views by May 1st.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>v. The vetting by the Government and objections and suggestions from the public received by 1st June.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>vi. Taxation proposal included in the budget submitted to the House for approval.</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Submission of draft Budget to House based on initial estimates provided by the Provincial Government.</td>
<td>1st April</td>
</tr>
<tr>
<td>5</td>
<td>Review of Draft Budget by House.</td>
<td>April</td>
</tr>
<tr>
<td>6</td>
<td>Input from Government and Public on the proposals agreed by the House.</td>
<td>1st May to 1st June</td>
</tr>
<tr>
<td>7</td>
<td>Revisions and Changes by Head of Offices and Finalisation.</td>
<td>May – June</td>
</tr>
<tr>
<td>8</td>
<td>Submission of final Budget to House based on final estimates of receipts provided by the Provincial Government.</td>
<td>June</td>
</tr>
<tr>
<td>9</td>
<td>Approval of Final Budget by House.</td>
<td>June</td>
</tr>
<tr>
<td>10</td>
<td>Communication of Current Budget Grants to concerned Offices and Accounts Offices.</td>
<td>July</td>
</tr>
<tr>
<td>11</td>
<td>Final Accounts previous year.</td>
<td>October</td>
</tr>
</tbody>
</table>

18 The Punjab Local Governments (Budget) Rules, 2017
7.5. Annual Development Programme

- As far as possible, development projects will be completed within the financial year and where a project is phased over two or more financial years, on-going development project shall get priority and precedence over the „new schemes“ or „projects“ for their residual funding in the development budget, till their completion.
- Where the implementation period of a development project exceeds one financial year multi-year planning19 shall be adopted by the local government. Before opting for multi-year planning, local government shall take into account (i) future revenue prospects; and (ii) future expenditure.

7.6. Gender mainstreaming

- While identifying project needs by a local government for a Project20, women of the area are also required to be involved.
- The Annual Development Programme21 shall give due attention to gender mainstreaming, disadvantaged communities and regional parity.
- Offices of local government shall prioritize those projects for approval which clearly stipulates the number and types of beneficiaries –including women, girls and marginalized groups– belonging to the area where the project is located.22

7.7. Role of Mayor / Chairman

The Mayor/Chairman shall inter alia:

(a) provide vision for long term development, leadership;

(b) identify the needs of the urban area, evaluate and prioritise them in the light of integrated development plans and the estimates of revenue and expenditure, in addition to any applicable national and provincial policies, programmes and projects;

(c) recommend to the Metropolitan Corporation or the Municipal Corporation, the strategies, programmes and services to address prioritised needs;

(d) recommend or determine the best way to implement those strategies, programmes and services through partnerships, delegations, contracts and other means for the maximum benefit of the community;

(e) present proposal to the local government for approval of budget;

19 Union Councils are exempted.
20 Form BDD 4 of the Punjab Local Governments (Budget) Rules, 2017.
21 Rule 30 of the Rules ibid.
22 Rule 31 of the Rules ibid
A Chairman of a Union Council shall inter alia:

(a) Provide leadership for Union-wide development and preparation of budget and the annual development plan;

(b) Present the budget in the Union Council; and

(c) Ensure that the business of Union Council is carried out strictly in accordance with the Act and other laws.

7.8. Development planning and general powers of local governments

The Eighth Schedule of the PLGA, 2013 provides general powers of local governments. Paras 72 to 79 of the Eighth Schedule stipulates a comprehensive framework for development planning to be followed by the local governments (details at Annex I).
8. **Development Committees of local governments**

The Development Committee of local government shall exercise the powers of according Administrative Approval (AA) of the work, if it has been approved by the House and is reflected in the Annual Development Programme. The powers of the Development Committee are as under:

<table>
<thead>
<tr>
<th>Local Government</th>
<th>Local Government Development Committee</th>
<th>Limit to accord AA (PKR)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Municipal Committee</td>
<td>Chairman</td>
<td>Convener</td>
</tr>
<tr>
<td></td>
<td>Chief Officer</td>
<td>Member</td>
</tr>
<tr>
<td></td>
<td>Municipal Officer (Finance)</td>
<td>Member</td>
</tr>
<tr>
<td></td>
<td>Municipal Officer (Infrastructure)</td>
<td>Member/Secretary</td>
</tr>
<tr>
<td>District Council &amp; Municipal Corporation</td>
<td>Chairman/Mayor</td>
<td>Convener</td>
</tr>
<tr>
<td></td>
<td>Chief Officer</td>
<td>Member</td>
</tr>
<tr>
<td></td>
<td>District Officer (Finance)/Municipal Officer (Finance)</td>
<td>Member</td>
</tr>
<tr>
<td></td>
<td>District Officer (Infrastructure)/Municipal Officer (Infrastructure)</td>
<td>Member/Secretary</td>
</tr>
<tr>
<td>District Council &amp; Municipal Corporation</td>
<td>Chief Officer</td>
<td>Convener</td>
</tr>
<tr>
<td></td>
<td>District Officer (Finance)/Municipal Officer (Finance)</td>
<td>Member</td>
</tr>
<tr>
<td></td>
<td>District Officer (Infrastructure)/Municipal Officer (Infrastructure)</td>
<td>Member/Secretary</td>
</tr>
<tr>
<td>Metropolitan Corporation</td>
<td>Mayor</td>
<td>Convener</td>
</tr>
<tr>
<td></td>
<td>Chief Officer</td>
<td>Member</td>
</tr>
<tr>
<td></td>
<td>Municipal Officer (Finance)</td>
<td>Member</td>
</tr>
<tr>
<td></td>
<td>Municipal Officer (Infrastructure)</td>
<td>Member/Secretary</td>
</tr>
<tr>
<td>Metropolitan Corporation</td>
<td>Chief Officer</td>
<td>Convener</td>
</tr>
<tr>
<td></td>
<td>Municipal Officer (Finance)</td>
<td>Member</td>
</tr>
<tr>
<td></td>
<td>Municipal Officer (Infrastructure)</td>
<td>Member/Secretary</td>
</tr>
</tbody>
</table>

The work estimates beyond the above mentioned limits shall be submitted to the District Development Committee, Divisional Development Working Party, Departmental Development Sub-Committee or Provincial Development Working Party, as the case may be, as notified by the Government, for administrative approval.

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9. Composition and organograms of Municipal Committee Phool Nagar, UCs Khany Mor and Olak Bonga

<table>
<thead>
<tr>
<th>Name of Local Government</th>
<th>Wards</th>
<th>Population (Census 1998)</th>
<th>Chairman</th>
<th>Vice Chairman</th>
<th>General Members</th>
<th>Women</th>
<th>Peasants/Workers</th>
<th>Youth</th>
<th>Non-Muslim</th>
</tr>
</thead>
<tbody>
<tr>
<td>Municipal Committee Phool Nagar</td>
<td>18</td>
<td>56,113</td>
<td>1</td>
<td>1</td>
<td>18</td>
<td>4</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Union Council Olak Bonga</td>
<td>6</td>
<td>N.A</td>
<td>1</td>
<td>1</td>
<td>6</td>
<td>2</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Union Council Khanky Mor</td>
<td>6</td>
<td>N.A</td>
<td>1</td>
<td>1</td>
<td>6</td>
<td>2</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

![Organogram of Municipal Committee Phool Nagar](image1)

![Organogram of UC Khany Mor & Olak Bonga](image2)
10. Summary of Annual Budget of Municipal Committee, Phool Nagar 2017-18

<table>
<thead>
<tr>
<th>PKR in Million</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening Balance on 01-07-2017</td>
</tr>
<tr>
<td>Estimated Income (Own Source Revenue)</td>
</tr>
<tr>
<td>Estimated Income (PFC Share)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
</tr>
<tr>
<td>Estimated Non-Development Expenditure</td>
</tr>
<tr>
<td>Estimated Development Expenditure</td>
</tr>
<tr>
<td><strong>Total</strong></td>
</tr>
<tr>
<td>Closing balance on 30-06-18</td>
</tr>
</tbody>
</table>

Source: Municipal Officer Finance, MC Phool Nagar

11. Summary of Annual Budget of Union Council No. 100, Khanky Mor 2017-18

<table>
<thead>
<tr>
<th>PKR in Million</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening Balance on 01-07-2017</td>
</tr>
<tr>
<td>Estimated Income (Own Source Revenue)</td>
</tr>
<tr>
<td>Estimated Income (PFC Share)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
</tr>
<tr>
<td>Estimated Non-Development Expenditure</td>
</tr>
<tr>
<td>Estimated Development Expenditure</td>
</tr>
<tr>
<td><strong>Total</strong></td>
</tr>
<tr>
<td>Closing balance on 30-06-18</td>
</tr>
</tbody>
</table>

Source: Secretary Union Council, Khanky Mor

12. Summary of Annual Budget of Union Council No. 101, Olak Bonga 2017-18

<table>
<thead>
<tr>
<th>PKR in Million</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening Balance on 01-07-2017</td>
</tr>
<tr>
<td>Estimated Income (Own Source Revenue)</td>
</tr>
<tr>
<td>Estimated Income (PFC Share)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
</tr>
<tr>
<td>Estimated Non-Development Expenditure</td>
</tr>
<tr>
<td>Estimated Development Expenditure</td>
</tr>
<tr>
<td><strong>Total</strong></td>
</tr>
<tr>
<td>Closing balance on 30-06-18</td>
</tr>
</tbody>
</table>

Source: Secretary Union Council, Olak Bonga

13.1 The Punjab Local Government Commission

The Government shall appoint a Punjab Local Government Commission which shall consist of persons of integrity and good track record of public service.

13.2 Composition of the Commission:

(a) Minister for Local Government Chairman
(b) three members of the Provincial Assembly of the Punjab, two nominated by the leader of the House and one nominated by leader of the Opposition in the Provincial Assembly of the Punjab;
(c) two technocrat members, including at least one woman, nominated by the Government; and
(d) Secretary, LG&CD Department/ Secretary of the Commission.

13.3 Consultative Planning:

The Commission shall inter alia organize consultative planning meetings of National and Provincial legislators, the Mayors and the Chairmen on a periodic basis to provide their participation in development activities with regard to:

(i) consultative process of the annual development plan;
(ii) formulating procedures for utilization of the Legislators’ development grant;
(iii) assessing implementation of decision of these meetings;
(iv) carrying out review of development schemes; and
(v) facilitation in the performance of Provincial departmental functions of the decentralized offices, relating to policy analysis, oversight, checks and balances, capacity building and coordination through the Commission.

14. Financial resources of local governments

- Own Source Revenue from taxes/fees levied and collected by the local governments from their local areas (details at Annex II).
- Share of each local government determined under the Punjab Finance Commission Award
- Tied grants from the Provincial Government
- Contribution to the local government by individual or institutions.
14.1. Interim Punjab Finance Commission Award, 2017

In exercise of the powers conferred under section 153(3) (a) of the PLGA, 2013, Government of the Punjab announced interim PFC on January 12, 2017. Regular PFC award is expected soon.
Part III

15. Way forward

Local government is the vital institutional building block of local governance and sustained democracy. Through local governments, essential municipal services are delivered to citizens at their doorsteps. Local governments are closer to citizens and are expected to be more responsive to their needs and preferences. They have a critical role in achieving the SDGs as well because most of the pro-poor public services are delivered at the local level. SDGs include targets which are related to the role of local governments in delivering basic infrastructure and services. Therefore, local governments' role in implementing SDGs is crucial. Successful implementation of SDGs requires a roadmap for localising the SDGs to support local governments to deliver the 2030 Agenda.

A Union Council is the basic tier of local government system under the PLGA, 2013. It is relatively nearer to citizens as compared to other tiers of local governments and Provincial Government. It can play an important role in participatory as well as inclusive planning and development at local level. PLGA, 2013 provides only political linkage between urban Union Councils and Metropolitan/Municipal Corporations, and rural Union Council and District Council through the Chairmen of UCs as they are ex-officio members of the respective upper tiers. The consideration and execution of the development schemes identified by the Union Councils through participatory process, by the respective upper tiers of local governments i.e. Metropolitan/Municipal Corporation and District Council would make the given linkage more meaningful and useful for citizens. In line with the principles of decentralization, the responsibility of providing sanitation and solid waste management with the help of respective District Council has been assigned to the Union Councils through a recent amendment in the Act. The Union Councils would never be able to perform this function to the satisfaction of the public without the support and hand holding of respective District Council. Therefore, there is a need to amend the Act appropriately to establish a formal linkage between Union Councils and the respective upper tiers of urban and rural local governments. It would also help to strengthen the role of Union Council in the bottom up planning.

Ability to raise revenue (Own Source Revenue) and assignment of adequate revenue resources at the local level to ensure financial autonomy of local governments, is another challenge. Presently most of the local governments are entirely dependent on the PFC share. They hardly cover their current expenditure and a meager amount is left for development. Appropriate development planning cannot take place in the absence of predictable and adequate resources. There is a need to revisit the design of local revenue besides developing the capacity of local governments for generating adequate revenue.

Local governments encourage citizens to express their interests and needs, mediate and resolve their differences and exercise their rights and obligations. With a view to making them responsive to citizen’s needs, adequate resources and their capacity to perform the assigned functions are essential.

A consistent approach to implement local government reforms would help to promote good governance, effective delivery of services and transparent decision making through active participation of the people at the local level.
Annexure: I

Development Planning and general powers of local
governments under PLGA, 2013 (Eighth Schedule)

Para 72. Development Plans. - Strategic Plans, Master Plans and Development Plans in a local
government shall be prepared in the prescribed manner on specified sectoral pro forma with the following as
essential information:

(a) Name and Location: The name of the project and location must be clearly indicated by giving the
name of the Area, Union Council and Village along with relevant details to signify the exact locality.
The map of the area should be attached to magnify project location.

(b) Cost: Cost estimates should be indicated with source of financing and allocation in the current year
budget. The narration should touch on the basis (e.g. market survey, schedule rates, estimation of
previous work done) of determining the capital cost.

(c) Objectives: The Local government must have clear road map of targets and objectives to achieve in
the arena of its responsibility for development. Every project must fit into this frame and should have
strong linkage with over all development objectives of the local government.

(d) Description and Justification: This section should describe the project in terms of existing facilities
and justification for the Project. This section should also include technical parameters, details of civil
works, machinery and other physical facilities required for the project, and must highlight of issues
relevant to the project and the strategy to resolve them.

(e) Operating and Maintenance Cost: This section should indicate itemised operational cost for five
years after completion of the project with source of financing and responsibility.

(f) Financial Plan: This section should indicate the quantum of total resources required for the project
and the sources to provide the cost.

(g) Project Benefits and Analysis: This section should give a brief narration of the probable income to
be generated from to the project and must quantify social benefits to the target group.

(h) Environmental Impact: this section should give a fair assessment of the negative or positive impact
of the project on the environment.

(i) Implementation Schedule: This section should indicate the starting and completion date of the project
with detailed schedule of physical activities. The details should include administrative arrangements
and manpower requirements during execution and operation of the project.

Para 73. Community Development Projects. - A local government may sponsor or promote community
development projects for its local area or any part thereof and may, in this behalf, subject to the approval of
Government, perform such functions as may be necessary.

Para 74. Commercial Schemes. - A local government may, with the previous sanction of Government,
promote, administer, execute and implement schemes for undertaking any commercial or business enterprise.

Para 75. Urban Improvement. - An urban local government may, with prior approval of the Government,
frame projects for improvement in its area and constitute an Urban Improvement Committee which shall
perform such functions and exercise such powers as may be prescribed.
Para 76. **Development Schemes.** - Where an Urban Improvement Committee is constituted, the Government may, in the prescribed manner, provide for:

- the types of schemes to be undertaken;
- initiation of schemes by an Urban Improvement Committee on the direction of Government or on move by the local government;
- matters to be provided for in a scheme such as acquisition of land, retention, management or disposal of lands vested in the local government, demolition of unhygienic buildings, and redistribution of land in a scheme, laying out and alteration of schemes, provision and management of open spaces, reclamation of land and its reservation for the production of fruit, vegetables, fuel, fodder and the like for the residents of a local area, water supply and lighting, drains and sewerage, health measures, erection and re-erection of buildings, advances to owners, communications and other matters;
- alteration and abandonment of schemes and acquisition of land;
- furnishing of information by a local government or by the Government or other agency and which is necessary for purposes of framing of a scheme or of assistance in its execution or maintenance;
- powers of such sanction or of rejection or modification of a scheme;
- powers to facilitate movement of population and powers of entry;
- powers to make a survey or contribute towards its costs; and
- such other matters as may be necessary.

Para 77. **Notice of schemes.** - (1) As soon as may be, after a scheme has been framed by the Urban Improvement Committee, the Urban Improvement Committee shall prepare a notice stating the fact that the scheme has been framed and that the boundaries of the localities comprised therein and the place or places at which and the time at which the scheme including a statement of the land proposed to be acquired and the general map of the locality comprised in the scheme, may be inspected.

(2) The Urban Improvement Committee shall, notwithstanding anything contained in the sanctioned scheme, because the said notice to be notified and also published in a newspaper weekly on three consecutive weeks along with a statement of the period within which objections shall be received.

(3) On the notification and publication of notice under subsection (2), the scheme shall be deemed to be in force and no person shall thereafter erect, re-erect, add or alter any building or buildings within the area of the scheme except with the permission of the Urban Improvement Committee.

(4) The objections under subsection (2) shall be disposed of in the prescribed manner.

Para 78. **Notice of acquisition of land and notification of schemes.** - (1) During thirty days following the first day on which the notice is notified and published, the Urban Improvement Committee shall serve a notice on every person whom the Urban Improvement Committee has reason to believe to be owner or occupier of any immovable property which is proposed to be acquired in executing the scheme and such notice shall state that the Urban Improvement Committee proposes to acquire such property for purposes of carrying out a scheme and requiring such person, if he objects to such acquisition, to state his reasons in writing within a period of sixty days from the service of the notice.

(2) The sanction of the scheme by the authority competent to do so under the rules shall, on notification, be conclusive evidence that the scheme has been duly framed and sanctioned.

Para 79. **Approval of Development Plan.** - The Development Plan of a local government shall be sanctioned in its meeting.

Para 80. **Development Plans to be included in the Budget.** - As far as may be, the schemes included in the Development Plan shall be included in the budget.
Annexure: II

THIRD SCHEDULE

LOCAL GOVERNMENT TAXATION

Part-I
Taxes and other levies by Union Councils

(1) Entertainment tax on dramatical and theatrical shows.
(2) Fees for registration and certification of births and marriages.
(3) Fee on the services provided by the union council.
(4) Rate for the execution or maintenance of any work of public utility like lighting of public places, drainage, conservancy and water supply operated by union council.
(5) Community tax for the construction of public work of general utility for the inhabitants of the union.
(6) Fee for licensing of professions and vacations as prescribed.
(7) Any other tax or levy authorised by the Government.

Additional Taxes and levies by rural Union Councils having urban characteristics

(1) Tax on urban immovable property.
(2) Tax on the transfer of immovable property.
(3) Water rate.
(4) Drainage rate.
(5) Conservancy rate.
(6) Fee for approval of building plans, erection and re-erection of buildings.
(7) Fee for change of land use of a land or building as prescribed.
(8) Fees on the slaughter of animals.
(9) Market fees.
(10) Tax on advertisement and billboards.
(11) Parking fees.

Note: If any tax or fee provided under this head of ‘Additional taxes and levies’ is levied by the Union Council, the District Council shall not levy or collect such tax or fee from the territorial limits of the Union Council.

Part-II
Taxes and other levies by District Councils

(1) Tax on the transfer of immovable property.
(2) Fees for licenses, sanctions and permits granted by the District Council.
(3) Market fees for the markets maintained by the District Council.
(4) Local rate on lands assessable to land revenue.
(5) Rates on the services provided by the District Council.
(6) Fees at fairs, agricultural shows and industrial exhibitions.
(7) Fees for specific services rendered by the District Council.
(8) Toll on bridges and ferries maintained by the District Council.
(9) Tax for the construction or maintenance of a work of public utility.
(10) Tax on advertisement and billboards.
(11) Fee for approval of building plans, erection and re-erection of building other than residential buildings.
(12) Fee for change of land use of a land or building as prescribed.
(13) Water conservancy charge from the owner or occupier of a house or any other building, except an educational institution having a swimming pool with a minimum surface area of 250 square feet.
(14) Tax on installation of Base Transceiver Station/Tower.
(15) Fee for licensing of professions or vocations as prescribed.
(16) Any other tax or levy authorised by the Government.

Part-III
Taxes and other levies by Metropolitan Corporation, Municipal Corporations and Municipal Committees

(1) Tax on urban immovable property.
(2) Entertainment tax on dramatic and theatrical shows.
(3) Tax on the transfer of immovable property.
(4) Water rate.
(5) Drainage rate.
(6) Conservancy rate.
(7) Fee for approval of building plans, erection and re-erection of buildings.
(8) Fee for change of land use of a land or building as prescribed.
(9) Fee for licenses, sanctions and permits.
(10) Fee on the slaughter of animals.
(11) Fee for licensing of professions or vocations as may be prescribed.
(12) Market fees.
(13) Tax on advertisement and billboards.
(14) Toll tax on roads, bridges and ferries maintained by the local governments.
(15) Fee at fairs and industrial exhibitions.
(16) Fee for specific services rendered by the local government;
(17) Fee for registration and certification of births and marriages;
(18) Tax for the construction or maintenance of any work of public utility.
(19) Parking fee.
(20) Water conservancy charge from the owner or occupier of a house or any other building, except an educational institution having a swimming pool with a minimum surface area of 250 square feet.
(21) Tax on installation of Base Transceiver Station/Tower.
(22) Fee for licensing of professions or vocations as prescribed.
(23) Any other tax or levy authorised by the Government.
Text Sources

1. Annual Development Programme Punjab 2017-18 Highlights
Process of Planning and Formulation of Annual Development Programme at the Provincial and Local Levels in the Punjab
Result Area Strengthening Local Governance
Support to Local Governance (LoGo)
Process of Planning and Formulation of Annual Development Programme at the Provincial and Local Levels in the Punjab

Result Area Strengthening Local Governance

Support to Local Governance (LoGo)
Process of Planning and Formulation of Annual Development Programme at the Provincial and Local Levels in the Punjab

Result Area Strengthening Local Governance

Support to Local Governance (LoGo)