ACKNOWLEDGEMENT

This, first in Pakistan, 'District Citizens'Budget' is result of the efforts by entire team. District budget data has been obtained by CRG, the CNBA partner organization in Jhelum. The Provincial Budget data has been segregated by a team of interns at CPDI head office. Coordinator Budget Study Centre Tabish Mujahid provided valuable support to the Program Manager Raja Shoaib Akbar in compiling the Citizens'Budget. Graphics and Design have been taken care by Naveed Ashraf. Executive Director Amer Ejaz provided guidance and support at every step.

Centre for Peace and Development Initiatives (CPDI) would welcome reproduction and dissemination of the contents of this Citizens’ Budget with due acknowledgments.

Disclaimer:
Every effort has been made to ensure the accuracy of the contents of this publication. The organization does not accept any responsibility of any omission as it is not deliberate. Nevertheless, we will appreciate provision of accurate information to improve our work.
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## Citizens’ Budget

<table>
<thead>
<tr>
<th>Budget:</th>
<th>A budget is an estimate of income and expenditure over a specific period.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Government Budget:</td>
<td>A government budget is a document presenting the estimated income from taxes and other sources and the estimated spending of government over a specific financial year. In Pakistan the financial year spans between July and June.</td>
</tr>
<tr>
<td>Citizen Budget:</td>
<td>Citizens Budgets are designed to present key public finance information to a general audience. They are typically written in accessible language and incorporate visual elements to help non-specialist readers understand the information. Issuance of citizen budget is a rare practice in Pakistan; only very recently have the two provincial governments produced such document. No district governments has ever issued any citizen budget at all. This citizen budget is the first such document produced in Pakistan at district level.</td>
</tr>
<tr>
<td>Citizens' Budget by CPDI:</td>
<td>CPDI team has taken a unique step to issue Pakistan's first district Citizens Budget. This initiative involves a lot of effort by the CPDI Budget Team; the data has been extracted from the district budget book as well as the provincial budget of the relevant fiscal year. For extraction of data the provincial development budget has been read through project by project and the projects relating to Jhelum district have been separated for creation of District Citizens' Budget.</td>
</tr>
</tbody>
</table>
Budget Making Process

01. Budget Call Letter and guidelines issued to concerned offices - September

02. Offices submit list of schemes - 1st March

03. Offices Submit Revised Estimates and Supplementary Budget - March

04. Submission of Draft Budget - 1st April

05. Review of Draft Budget by Council - April

06. Input from Government and Public on budget proposals - 1st May to 1st June

07. Revisions and Changes by Head of Offices and Finalization - May – June

08. Submission of final Budget to Council - June

09. Approval of Final Budget by Council - June
Where Does the Money Come From

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Description</th>
<th>Budget Estimates 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Opening Balance</td>
<td>334,568,000</td>
</tr>
<tr>
<td>2.</td>
<td>Total (PFC Award)</td>
<td>4,111,957,000</td>
</tr>
<tr>
<td>3.</td>
<td>Local Incomes / Receipts</td>
<td>17,672,000</td>
</tr>
<tr>
<td>4.</td>
<td>Expected receipts from Provincial Government</td>
<td>624,158,000</td>
</tr>
<tr>
<td>5.</td>
<td>Funds allocated in Provincial budget for development projects in district Jhelum</td>
<td>1,357,489,333</td>
</tr>
<tr>
<td>5.</td>
<td>Grand Total</td>
<td>6,445,844,333</td>
</tr>
</tbody>
</table>

Why Citizens Must Pay Taxes

The government requires money to perform its functions and provide services to the citizens. To finance these services government collects taxes and fees from citizens. The government would not be able to provide for law and order, health, education, roads, system of justice, water supply and sanitation and other services if citizens fail to pay their taxes.
## Where Does the Money Go

### Non-Development

<table>
<thead>
<tr>
<th>Department</th>
<th>Allocations in 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td>Provincial Excise</td>
<td>3,733,360</td>
</tr>
<tr>
<td>Forests</td>
<td>7,583,190</td>
</tr>
<tr>
<td>Charge under M.V. Act.</td>
<td>3,303,380</td>
</tr>
<tr>
<td>Other Taxes and Duties</td>
<td>6,911,990</td>
</tr>
<tr>
<td>General Administration</td>
<td>88,858,588</td>
</tr>
<tr>
<td>Education</td>
<td>3,188,390,000</td>
</tr>
<tr>
<td>Health Services</td>
<td>944,304,096</td>
</tr>
<tr>
<td>Public Health (Environment)</td>
<td>3,753,087</td>
</tr>
<tr>
<td>Agriculture</td>
<td>106,114,134</td>
</tr>
<tr>
<td>Fisheries</td>
<td>1,981,907</td>
</tr>
<tr>
<td>Veterinary</td>
<td>57,514,588</td>
</tr>
<tr>
<td>Co-operation</td>
<td>29,225,420</td>
</tr>
<tr>
<td>Industries</td>
<td>2,497,860</td>
</tr>
<tr>
<td>Miscellaneous Departments</td>
<td>4,568,817</td>
</tr>
<tr>
<td>Civil Works</td>
<td>47,455,636</td>
</tr>
<tr>
<td>Communications</td>
<td>66,178,429</td>
</tr>
<tr>
<td>Housing &amp; Physical Planning</td>
<td>3,899,000</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>24,275,984</td>
</tr>
<tr>
<td>Civil Defense</td>
<td>5,883,959</td>
</tr>
</tbody>
</table>

### Development

<table>
<thead>
<tr>
<th>Department</th>
<th>Allocations in 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td>Health</td>
<td>95,450,000</td>
</tr>
<tr>
<td>Education</td>
<td>242,585,000</td>
</tr>
<tr>
<td>Irrigation</td>
<td>102,000,000</td>
</tr>
<tr>
<td>Judiciary</td>
<td>31,896,000</td>
</tr>
<tr>
<td>Local Government &amp; Community Development</td>
<td>2,500,000</td>
</tr>
<tr>
<td>Roads</td>
<td>752,371,000</td>
</tr>
<tr>
<td>Water Supply &amp; Sanitation</td>
<td>60,000,000</td>
</tr>
<tr>
<td>Youth Affairs, Sports, Archaeology &amp; Tour</td>
<td>6,755,000</td>
</tr>
<tr>
<td>Mines and Mineral</td>
<td>3,333,333</td>
</tr>
<tr>
<td>Police</td>
<td>20,599,000</td>
</tr>
<tr>
<td>Special Education</td>
<td>40,000,000</td>
</tr>
</tbody>
</table>
Allocation in Education Sector

- **Rs. 242,585,000**
  Development Budget
  (Development projects for Jhelum announced in provincial budget of the Punjab)

- **Rs. 3,188,390,000**
  Non-Development Budget
  (Total ‘Current Budget’ of the education department in district budget)
Major Development Projects in Education

1. **Rs. 200,000,000**
   Provision of Missing Facilities in Schools in District Jhelum

2. **Rs. 12,587,000**
   Establishment of Girls Degree College at Sohawa, district Jhelum

3. **Rs. 10,635,000**
   Establishment of Govt College (W) Jalalpur Sharif, District Jhelum

4. **Rs. 9,397,000**
   Establishment of Government College for Women Jalalpur Sharif Tehsil Pind Dadan Khan, District Jhelum

5. **Rs. 4,778,000**
   Upgradation of GGPS Kotli Khai, Tehsil Dina, District Jhelum to Elementary Level
Allocation in Health Sector

**Rs. 95,450,000**
Development Budget
(Health sector development projects for district Jhelum announced in provincial budget of the Punjab)

**Rs. 944,304,096**
Non-Development Budget
(Total 'Current Budget' of the health department in district budget)
Major Development Projects in Health

1. **Rs. 50,000,000**
   Establishment of THQ Hospital Dina, District Jhelum

2. **Rs. 26,954,000**
   Upgradation of THQ Hospital, Pind Dadan Khan, District Jhelum

3. **Rs. 15,000,000**
   Up-gradation of THQ Hospital Sohawa, District Jhelum from 40 to 60-Bedded Hospital

4. **Rs. 3,496,000**
   Upgradation of THQ Hospital Pind Dadan Khan, District Jhelum
Allocation for Water Supply & Sanitation

**Rs. 60,000,000**
Development Budget
(Water Supply & Sanitation projects for district Jhelum in provincial budget of the Punjab)

**Rs. 47,455,636**
Non-Development Budget
(Total ‘Current Budget’ of the civil works sector in district budget)
Major Development Projects in Water Supply & Sanitation

1. Rs. 20,000,000
   Urban Sewerage Scheme Jhelum with Treatment Plant

2. Rs. 20,000,000
   Extension of water supply scheme Khewra, Tehsil Pind Dadan Khan, District Jhelum

3. Rs. 10,000,000
   Water Supply Scheme Based on Narooni Dam Spring Phase-II, Tehsil Pind Dadan Khan, District Jhelum

4. Rs. 10,000,000
   Rural drainage scheme Chotalla, Tehsil Jhelum
Allocation in Road and Communication sector

- Rs. 752,371,000
  Development Budget
  (Road infrastructure projects for district Jhelum in provincial budget of the Punjab)

- Rs. 66,178,429
  Non-Development Budget
  (Total 'Current Budget' of the communication sector in district budget)
Major Development Projects in Road Infrastructure

1. Rs. 152,000,000
   Construction of Brigh on rainy Nullah Kahan Jhelum P.D.Khan Road K.M 11 to 12, District Jhelum

2. Rs. 150,000,000
   W/I of road from Misri Morr to Khewra via PD 0 Khan, District Jhelum

3. Rs. 130,000,000
   Construction of Jhelum Cantonment Bypass, Jhelum

4. Rs. 114,000,000
   Widening/Improvement of road from Bura Jugle to Rohtas L=8.00 Km, District Jhelum

5. Rs. 65,000,000
   Construction of Rohtas Fort Bypass Road L=2.96 Km, District Jhelum.
Centre for Peace and Development Initiatives, (CPDI) is an independent, non-partisan and a not-for-profit civil society organization working on issues of peace and development in Pakistan. It is registered Under Section 42 of the Companies Ordinance, 1984 (XLVII of 1984). It was established in September 2003 by a group of concerned citizens who realized that there was a need to approach the issue of peace and development in an integrated manner. CPDI is a first initiative of its kind in Pakistan. It seeks to inform and influence public policies and civil society initiatives through research-based advocacy and capacity building in order to promote citizenship, build peace and achieve inclusive and sustainable development. Areas of special sectoral focus include promotion of peace and tolerance, rule of law, transparency and access to information, budget watch, legislative watch and development.