



RESEARCH / POLICY PROPOSAL

Pakistan: making local government answerable

34 proposed administrative units within a coherent federal, provincial and local architecture

Clear authority. Usable local finance. Professional delivery. Enforceable citizen remedies.

The design choice: Retain the four provinces and elected local councils. Use administrative units to share specified services within the local tier. Consider Islamabad province status separately.

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This is an analytical proposal, not bill drafting, an enacted boundary scheme or a finding that the proposed benefits have occurred. Legal gaps and operational conditions are preserved throughout.

Executive summary

Pakistan's local-governance problem is a broken chain between the person residents elect, the official who can decide, the institution holding the money and the body that can correct a failure. Redrawing a map or opening a portal cannot repair that chain on its own.

The recommendation is to begin with coordinated, costed provincial reform under the existing constitutional framework, while negotiating narrow constitutional guarantees for local continuity, authority, finance and accountability. Each province must supply a lawful basis for its service assignments. Islamabad's proposed province status requires a separate constitutional and fiscal settlement.

What changes: Elected councils receive explicit mandates, usable budgets and accountable delivery arrangements. Professional staff execute lawful decisions. Joint boards share specialist capacity and infrastructure across 34 draft catchments; they do not become an implied fourth tier or intercept all local funds.

What citizens should gain: A named authority, published fee and decision path, a traceable service request, reliable basic-service finance and a remedy that can secure correction. These are expected benefits to test, not measured results of this model.

What constrains provincial power: Published delegations and appointment categories; bounded intervention with reasons, hearing and review; transparent fiscal releases; protected but accountable professional tenure; and recorded constituency representations rather than informal operational instructions.

What discourages corruption: Separate specification, award, inspection and payment; disclose conflicts and contracts; protect complaint access; compare records with independently checked outcomes; and make unexplained overrides visible. Digitization alone does not remove capture or prove savings.

What must precede transfer: Verify the applicable law and elected recipient. Cost recurrent operations and renewal. Settle employer, pensions, assets, liabilities and records. Fund the service. Confirm an available consent and appeal route. Test continuity before the new body takes responsibility.

The proposal addresses the stated problems as an institutional design. It has not yet established optimal boundaries, affordability, complete legal readiness or successful implementation. Those gaps are explicit decision gates.

How the parts fit together

FEDERAL

Constitution, federal subjects and intergovernmental finance

Islamabad retains its current legal framework until lawful change.



PROVINCIAL

Four provinces: law, equalization, standards and oversight

Field administration keeps its lawful coordination and emergency duties.



LOCAL

Elected councils: priorities, budgets and resident accountability

34 proposed administrative units pool specified services within this tier.

Council-representative joint boards + professional service teams

Named functions, contributions, staff, assets, appeals and succession in each charter.

The 34-unit allocation is an analytical draft: Punjab 10, Sindh 8, Khyber Pakhtunkhwa 7, Balochistan 8 and Islamabad 1. Population and demographic aggregates use the 2023 census. Current council boundaries, travel, networks, fiscal capacity and resident preferences must be tested before adoption.

The delivery sequence

Verified law and evidence > mandate and elected recipient > funded staff and assets > signed charter and succession > live service and remedy > independent test > expansion.

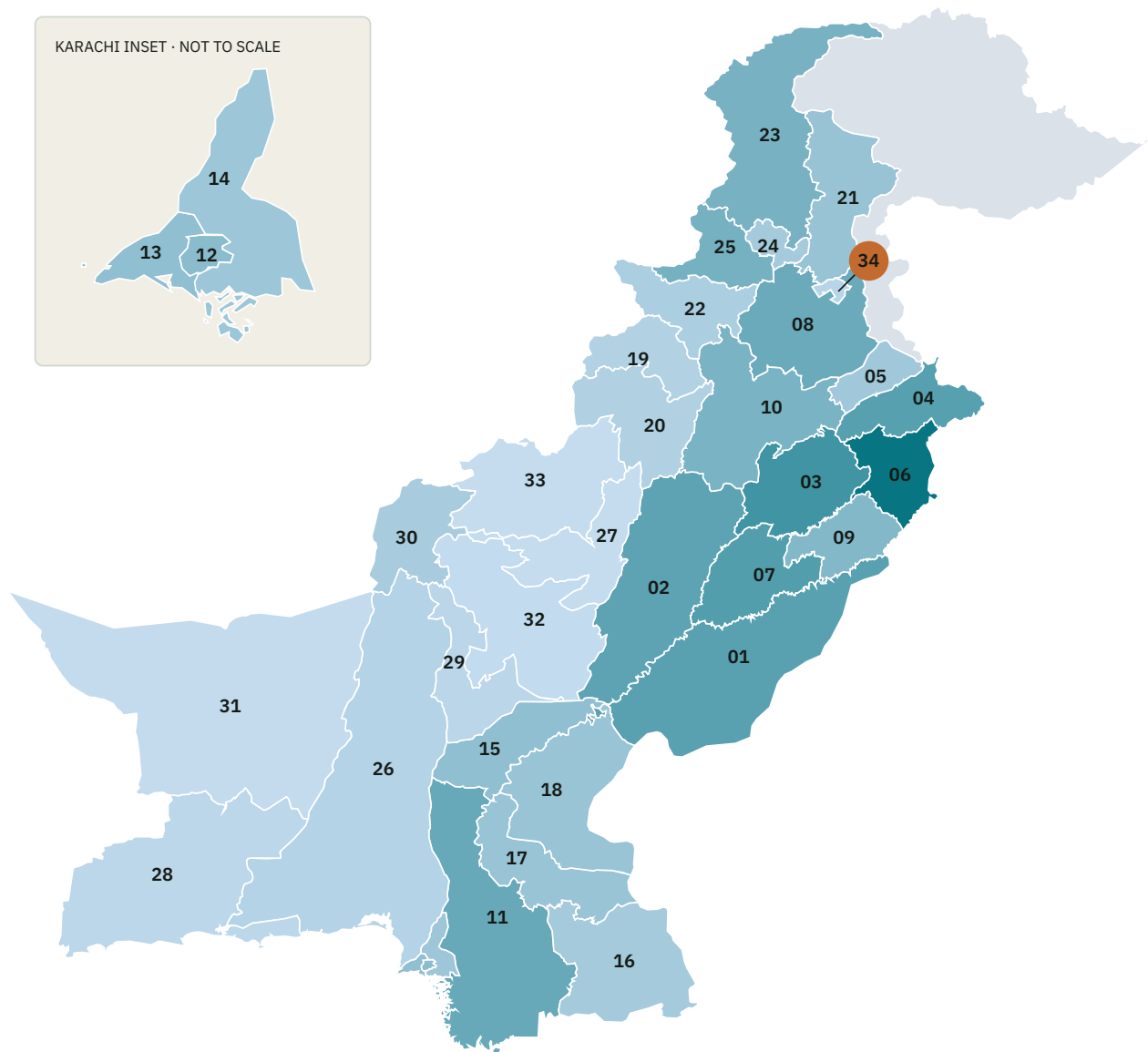
Five tests for better governance

Track service quality and access; predictable usable cash; staffing stability; decision and record integrity; and remedy follow-through. Use a baseline, denominator and independent verification for each. Disaggregate by settlement and access needs. Do not replace these tests with a single league table.

Benefits depend on enforceable conditions

Predictable finance can improve maintenance if awards become timely usable cash. Shared capacity can improve delivery if councils retain control and contributions are affordable. A portal can reduce brokerage if offline access, lawful decisions and effective appeals remain available. Audit can deter abuse if findings lead to correction and protected reporting.

Where the 34 units sit



Draft service areas · Source geometry 2022 · Census 2023

Numbers identify the proposed units listed in Appendix B. Shading distinguishes areas; it does not indicate performance. Grey areas are outside the demographic scope. Karachi has a separate inset; Islamabad is unit 34.

Analytical map, not enacted delimitation. Source geometry is from 2022; census aggregates are from 2023. Current legal boundaries are not authenticated. Keamari population is included in its unit, but separately matching geometry remains unresolved.

Geometry: WFP SDI / OCHA FISS via HDX, CC BY 3.0 IGO. Adapted by Citadel Agentic Labs into the proposed service-area grouping. Sources [51], [96] and [97]; demographic sources and denominators appear in Appendix B.

Roadmap at a glance

These time windows are planning assumptions from a programme start, not promises or existing statutory deadlines. Proceed only when the relevant legal, financial and service conditions are met.

0-3 months: establish the baseline

Work and accountable institutions: Provincial/federal Law, LG, Finance and sector bodies authenticate legal chains, council coverage, awards, payroll, assets and pending cases; ECP position recorded

Fund it through: Appropriated diagnostic and transition budget

Gate before proceeding: Current-law gap closed for each pilot service; no unsupported service transfer

3-9 months: legislate and cost

Work and accountable institutions: Assemblies repair primary laws; governments issue valid rules; councils approve shared-service charters; Finance models equalization and shock rules

Fund it through: Costed fiscal plan including recurrent obligations

Gate before proceeding: Law, delegation, employer, revenue and appeal all identified; local democratic representation in place

6-18 months: limited pilots

Work and accountable institutions: Willing urban, town and rural councils operate a few reconciled services; provincial technical teams support; independent evaluator establishes comparisons

Fund it through: Pilot appropriation, local revenue and published grants

Gate before proceeding: Service continuity, actual release, staffed decisions, accessible appeal and reliable records demonstrated

12-24 months: settle guarantees

Work and accountable institutions: Federal/provincial political process negotiates targeted amendment; Islamabad status assessed separately; boundary consultation tests the 34 hypothesis

Fund it through: Separately disclosed constitutional/boundary transition costs

Gate before proceeding: Legislative approvals and institutional/fiscal settlement; no label-only province or administrative unit

18-36+ months: expand on evidence

Work and accountable institutions: Councils and provinces scale accepted functions, publish independent results and correct weak arrangements

Fund it through: Medium-term recurrent/capital plans and funded capacity

Gate before proceeding: Results survive an election, cash shock and institutional succession test; unresolved services stay with a named lawful provider

Before any transfer, sign the employee, pension, asset, debt, contract, pending-case and records schedules. Name a lawful successor, fund continuity and preserve an operating remedy. The full roadmap and transfer controls appear in Chapter 11.

Contents and reading guide

Read the executive summary and solutions first. Chapters 1-13 provide the full analysis. Appendix A records every legal repair; Appendix B lists all 34 draft units; Appendix C identifies the evidence. Click a contents entry, solution reference or source link to navigate.

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The proposed solutions in one place

These 16 proposals consolidate the full package. Institutional owners are proposed responsibilities, not confirmed commitments. All benefits remain hypotheses for evaluation. Linked repair IDs retain the legal register's qualifications. A cited source supports part of a solution's context, not every claim in the solution.

SOL-01. Give each local service a complete mandate

Problem: Accountability is split between councils, departments, utilities and field administration.

Mechanism: Publish one service schedule covering legislation, standards, finance, delivery, employer, assets, audit and appeal. Transfer a function only when all eight are settled. Initially retain provincial clinical and teaching chains while councils receive funded facilities, access and complaints roles.

Accountable owner: Provincial LG, Law, Finance and sector departments; receiving elected councils; Parliament and lawful capital institutions for ICT.

Money and staff required: Costed recurrent and capital budget; named employer; payroll and pensions; asset title; technical staff; operating appeal route.

Expected benefit: A resident and council can identify who must decide and deliver.

Risk: A generic matrix can mask province-specific law, unfilled posts or a provider without cash.

Next test: Complete and legally verify one urban, one town and one rural service schedule before transfer.

Legal repairs: R01, R02, R03, R07, R09, R15 | **Chapters:** 1, 3, 4, 7 | **Sources:** [7], [3], [9], [11], [25], [27], [29]

SOL-02. Pool specialist services through accountable administrative units

Problem: Small councils lack specialist capacity, while larger appointed authorities can displace local voice.

Mechanism: Use council-representative joint boards for specified shared services. Councils retain local mandates and budgets. Charters define representation, contribution, staff, assets, tariffs, debt, review and succession. Test 34 catchments against networks, travel, community preferences and fiscal capacity.

Accountable owner: Provincial assemblies and participating councils; competent planning/delimitation bodies; Parliament for current ICT.

Money and staff required: Affordable council-approved contributions; shared engineering, finance, legal and procurement capacity; asset/debt schedule.

Expected benefit: Councils can share technical capacity and network costs while retaining local accountability.

Risk: Board capture, a hidden fourth tier, large catchments and unauthenticated boundaries. The number 34 and legacy Keamari geometry remain unvalidated.

Next test: Map current councils and wards to each catchment; consult residents; compare service and fiscal fit with alternative groupings.

Legal repairs: R22, R23, R27 | **Chapters:** 2, 4 | **Sources:** [7], [24], [25], [51], [43], [44], [66], [96], [97], [98], [102]

SOL-03. Put predictable, adequate funding in council budgets

Problem: Duties, cash and spending authority do not arrive together; influence can substitute for predictable allocations.

Mechanism: Cost a service pool; model equalization; publish awards, entitlements, actual releases, arrears and reasons; protect a basic service floor. Fund shared providers through explicit local contributions. Publish lawful own-revenue powers, affordability protections and appeals.

Accountable owner: Provincial assemblies, Finance and finance commissions; councils authorize local budgets.

Money and staff required: Service baseline and unit costs; realistic tax/fee capacity; recurrent payroll and renewal provision; treasury reconciliation staff.

Expected benefit: Councils can plan and maintain services, with fewer discretionary release points.

Risk: Unfunded promises, inaccurate revenue forecasts, formula gaming and inequitable performance rewards.

Next test: Model allocations and own-revenue capacity for contrasting pilot councils; reconcile at least a full budget-year award/release baseline.

Legal repairs: R08, R16, R24 | **Chapters:** 5 | **Sources:** [7], [21], [25], [65], [101]

SOL-04. Keep essential services running through cash shocks

Problem: Late transfers or institutional changes can interrupt pumps, sanitation and payroll.

Mechanism: Establish a lawful, appropriated essential-service reserve; use independently checked advances against overdue entitlements; record reasons, reconciliation and repayment. Use published contingency rules for genuine provincial revenue shocks.

Accountable owner: Provincial Finance and competent fiscal review body; council finance officer records arrears and service impact.

Money and staff required: Actual reserve funding, lawful advance authority, cash thresholds, reconciliation capacity and essential-service costs.

Expected benefit: Essential services have a financed continuity route during a dispute.

Risk: A reserve can be exhausted or become permanent borrowing; appropriation is not cash.

Next test: Simulate a delayed transfer and a revenue shock; show authorized funds, release decision, service continuity and settlement.

Legal repairs: R08, R16, R24, R33 | **Chapters:** 5, 11, 12 | **Sources:** [7], [21], [25], [3], [8], [24], [29], [54]

SOL-05. Bound provincial intervention and political instructions

Problem: Appointment, direction, dispute and development powers can weaken local decision authority.

Mechanism: Define intervention triggers, notice, reasons, hearing, time limits and independent review. Log constituency representations; lawful officers decide procurement, staffing and permits. Publish appointments by legal category, functions, delegation, term and remuneration.

Accountable owner: Provincial assemblies and executives; local commissions/councils; competent courts and oversight bodies.

Money and staff required: Staffed records and review functions; accessible complaints; financed service continuity during lawful intervention.

Expected benefit: Residents can distinguish legitimate representation from operational control and challenge unlawful interference.

Risk: Formal controls may coexist with informal pressure. Current rosters, orders and payment records have not established actual abuse or appointment-cap breaches.

Next test: Audit sampled appointment, transfer, tender and intervention records in each province; test a protected escalation route.

Legal repairs: R12, R17, R19, R20, R21 | **Chapters:** 3, 6, 12 | **Sources:** [7], [21], [3], [25], [29], [51], [30], [31], [50], [56], [63], [26]

SOL-06. Give professional staff clear authority and fair tenure

Problem: A council can be responsible for results while critical staff are moved externally or posts remain vacant.

Mechanism: Use merit cadre rules, published routine delegations, a tenure policy, reasoned exceptions and replacement arrangements. Preserve evidence-based discipline and lawful service appeal.

Accountable owner: Provincial cadre and LG authorities, lawful employers and receiving councils.

Money and staff required: Funded payroll and pensions; critical-post staffing plan; training and technical escalation; lawful employment transfer.

Expected benefit: More stable service teams can execute council decisions without routine political brokerage.

Risk: Tenure can entrench poor performance; duplicated payroll and unfunded pensions can absorb service funding.

Next test: Track critical vacancies, transfer reasons and replacement times; verify each pilot employer and pension obligation.

Legal repairs: R12, R18, R19, R33 | **Chapters:** 3, 4, 6, 11 | **Sources:** [21], [29], [51], [30], [31], [7], [3], [25], [8], [24], [54]

SOL-07. Make one service desk accountable for the whole case

Problem: Residents must navigate disconnected offices, consents and opaque fees.

Mechanism: Provide one intake, case number, handoff history, published fees and reasoned decisions. Preserve each statutory consent and its actual review route. Offer assisted counters, local-language help, mobile outreach and offline receipt continuity.

Accountable owner: Council/service intake owner; each lawful consenting authority; competent appeal bodies.

Money and staff required: Trained case officers and assisted-access budget; valid delegations; lawful fees; available appeal forum; reliable records systems.

Expected benefit: Residents can track a request and obtain a reason or remedy without a compulsory intermediary.

Risk: A portal can conceal unresolved authority, automate exclusion or promise a non-operational tribunal. Faster refusals can game speed metrics.

Next test: Run the Karachi permit/NOC case and a resident without digital identity through real consent, refusal and appeal steps.

Legal repairs: R06, R07, R15, R28 | **Chapters:** 4, 7, 12 | **Sources:** [24], [25], [27], [10], [35], [7], [103]

SOL-08. Protect land, identity and service records

Problem: Digitization can reproduce disputed titles, enable improper record changes or link excessive personal data.

Mechanism: Preserve title and amendment history; signed changes, access logs, notice and correction routes; restrict identity integration by lawful purpose and minimum data. Define custody, retention, recovery and vendor exit.

Accountable owner: Lawful land/records custodians, service and identity authorities; competent review bodies and courts.

Money and staff required: Verified records authority; funded records/cybersecurity staff; lawful data agreements; accessible correction and continuity procedures.

Expected benefit: Residents can inspect and challenge consequential records, with clearer custody and fewer opportunities for hidden alteration.

Risk: Digitization does not settle disputed ownership; privileged users or vendors can collude; offline residents can be excluded.

Next test: Test a disputed land entry, unauthorized access attempt and system outage without losing the original record or correction route.

Legal repairs: R28, R31, R33 | **Chapters:** 6, 7, 10, 12 | **Sources:** [7], [24], [103], [21], [22], [34], [3], [8], [29], [54]

SOL-09. Reduce opportunities for procurement and project favouritism

Problem: Project selection, tailored tenders and payment decisions can be influenced or captured locally.

Mechanism: Publish needs assessments and council budget votes; record conflicts and political representations; use required competition; separate evaluation, delivery verification and payment; publish awards and beneficial-interest declarations.

Accountable owner: Elected councils, authorized procurement and finance officers, statutory complaint and audit bodies.

Money and staff required: Procurement competence, market comparison data, independent inspection budget and functioning complaint routes.

Expected benefit: Better scrutiny and usable officer authority may improve price, quality and fairness.

Risk: Collusion can survive formal competition. The studied Punjab price result is not a national savings or bribery forecast.

Next test: Compare matched purchases and completed works on price, quality, bidder count and complaints; sample specifications for restrictive tailoring.

Legal repairs: R19, R32 | **Chapters:** 3, 6, 12 | **Sources:** [7], [21], [3], [25], [29], [60], [61], [62], [65], [99], [100], [103]

SOL-10. Give residents remedies and verify actual service

Problem: A provider can mark its own work, disclosure requests can go unanswered and complaints can accumulate without correction.

Mechanism: Use independent service sampling, financial audit and quality tests; council hearings with tracked corrective action; protected complaint handling and enforceable review. Evaluate access, quality and remedies alongside processing speed.

Accountable owner: Councils, statutory auditors/regulators and complaint authorities; independent evaluators.

Money and staff required: Funded review and quality-testing capacity; safe reporting and assisted access; baseline and disaggregated data.

Expected benefit: Failures and disputed decisions are more likely to become visible and correctable.

Risk: Audit without follow-through, retaliation, metric gaming or misleading interpretation of increased complaints.

Next test: Independently check sampled services and trace refused information requests and complaints through resolution; publish unresolved cases and reasons.

Legal repairs: R28, R32 | **Chapters:** 6, 7, 10, 12 | **Sources:** [7], [24], [60], [61], [62], [65], [99], [100], [103]

SOL-11. Protect elected councils and lawful service succession

Problem: Replacing an act or suspending a local office can disconnect elected authority, staff, budgets and remedies.

Mechanism: Use current provincial powers for explicit election and transition provisions while pursuing narrow constitutional continuity, authority, finance and remedy guarantees. Preserve ECP's role and itemize staff, assets, debts, records, applications and appeals at succession.

Accountable owner: Parliament and provincial assemblies; ECP within its powers; transferor and successor institutions; Law and Finance.

Money and staff required: Continuity appropriation; lawful interim operator/employer; signed opening schedules; election and transition budget.

Expected benefit: An election, intervention or statutory replacement is less likely to leave services or claims ownerless.

Risk: Ordinary protections may be reversed; a constitutional clause still needs enforcement, funds and working institutions.

Next test: Rehearse replacement of a local-government act with every obligation and pending matter assigned to a lawful successor.

Legal repairs: R25, R33 | **Chapters:** 8, 11, 12 | **Sources:** [7], [36], [3], [8], [24], [29], [54]

SOL-12. Coordinate floods and networks across boundaries

Problem: Water, waste, transport and emergencies cross council and administrative unit boundaries.

Mechanism: Keep statutory disaster command clear; assign council and utility tasks through notified plans and lawful mutual aid. Preserve metropolitan network integration, including across Karachi's three proposed catchments.

Accountable owner: Statutory disaster authorities and district/provincial incident chain; participating councils, utilities and lawful shared providers.

Money and staff required: Contingency appropriation; deployable staff/asset roster; emergency procurement authority; contribution and reimbursement rules.

Expected benefit: Warnings, response and network operations can continue across administrative lines.

Risk: Joint boards may compete with incident command; administrative boundaries may not fit hydrological catchments.

Next test: Exercise an intermunicipal flood with one incident lead, named evacuation actions and an authorized reimbursement trail.

Legal repairs: R22, R27, R30 | **Chapters:** 2, 4, 11, 12 | **Sources:** [7], [24], [25], [51], [66], [96], [97], [98], [20], [102]

SOL-13. Develop capable political institutions without restricting voter choice

Problem: Personality dependence and weak budget or legal capability can impair elected leadership.

Mechanism: Build accessible political training through existing institutions where mandates allow; open learning pathways, funded post-election induction, continuing learning and transparent party processes. Map existing oversight before creating a new body.

Accountable owner: Parliament, provinces, PIPS and training institutions; ECP within its legal role; political organizations under applicable law.

Money and staff required: Verified training mandate, curriculum, language/access support, funded participation and review process.

Expected benefit: Elected representatives can scrutinize budgets, conflicts and services more effectively.

Risk: An academy or certification rule could become a gatekeeper for candidates or political views; attendance does not prove competence.

Next test: Review the institutional mandate and test accessible training against role-based learning and scrutiny tasks, without changing candidacy rights.

Legal repairs: R29 | **Chapters:** 9 | **Sources:** [7], [45], [46], [47]

SOL-14. Maintain one authoritative legal and operational record

Problem: Stale consolidations, omitted amendments and guidance can misstate who may charge, decide or intervene.

Mechanism: Preserve official originals; track amendment and judicial status, delegations, forms, service charters, budget definitions and version owners. Require Law, Finance and service-owner checks before issuing a current operational view.

Accountable owner: Legislative secretariats, Law and Finance departments, competent service and records owners.

Money and staff required: Legal verification capacity, publication workflow, records resources and assigned custodians.

Expected benefit: Staff and residents can identify the operative rule and the specific repair required.

Risk: A research consolidation can be mistaken for law; unavailable originals and incomplete implementation evidence cannot be cured through design.

Next test: Close the operative-law chain for each pilot; check Sindh judicial/cess status, Punjab originals, Balochistan overlays and ICT successor instruments before affected transfers.

Legal repairs: R04, R05, R10, R11, R14, R15, R31 | **Chapters:** 3, 10, 13 | **Sources:** [21], [22], [34], [30], [31], [6], [10], [35], [7]

SOL-15. Treat Islamabad province status as a separate settlement

Problem: A proposed province label can obscure current capital governance, national institutions and unresolved land or compensation liabilities.

Mechanism: First verify the current ICT legal chain. Separately settle constitutional representation, capital functions, fiscal powers, courts, CDA assets/functions, staff, debts, records and claims before any provincial redesignation.

Accountable owner: Parliament, competent federal and capital institutions, lawful successors; affected province only where its limits would change.

Money and staff required: Costed fiscal and institutional settlement; transition appropriation; complete estate, staff, debt and claims inventory.

Expected benefit: A future settlement can clarify responsibility for capital services and representation.

Risk: Current-law uncertainty, unfunded institutions, disputed estates and compensation can persist under a new label. Provincial status is not necessary for every immediate local repair.

Next test: Authenticate the successor regime and prepare a costed representation, fiscal and liability settlement for separate public and legislative scrutiny.

Legal repairs: R13, R14, R26 | **Chapters:** 2, 8, 12 | **Sources:** [8], [55], [53], [7], [6], [52], [54]

SOL-16. Pilot the package before expanding it

Problem: Reorganization may change titles and geography without improving access, quality, cost or accountability.

Mechanism: Begin legal and fiscal baselines, then limited urban/town/rural pilots. Compare actual service, cash predictability, staffing, equitable access and remedies. Scale functions only after legal, funding, staffing and succession gates pass; negotiate constitutional guarantees alongside lawful immediate repair.

Accountable owner: Provincial Law, LG, Finance and sector institutions with participating councils; independent evaluation; legislatures for legal change.

Money and staff required: Diagnostic and pilot appropriation; baseline/comparison capacity; recurring costs and transition costs separately funded.

Expected benefit: Decision-makers can expand what works and revise weak boundaries or controls before national commitment.

Risk: Political resistance, weak comparison design, selection bias and unmeasured continuing costs can produce misleading success claims.

Next test: Predefine evidence and review gates, then demonstrate performance through a cash shock, election and institutional succession before scaling.

Legal repairs: R01, R24, R27, R32, R33 | **Chapters:** 8, 11, 12, 13 | **Sources:** [7], [21], [25], [65], [101], [66], [96], [97], [98], [102], [60], [61], [62], [99], [100], [103], [3], [8], [24], [29], [54]

Does the proposal solve the problems?

It supplies a coherent set of mechanisms for the identified governance failures. It is not yet a costed implementation package. The distinction matters: a lawful, funded and enforceable operating arrangement must be demonstrated service by service.

Provincial control: The design identifies staff, finance, appointment and intervention controls across the four provinces, with particular attention to Sindh. Dated orders, rosters, release records and actual review outcomes are still needed to assess practice.

Local finance and corruption: Costed mandates, published release records, procurement separation and independent verification address the relevant incentives. Unit-level costs, award simulations, reserves and measurable outcomes are not yet established.

Administrative units: The census grouping is transparent, but optimal scale and current legal geometry are not established. Some catchments are large. Define board representation, voting, affordability, exit and review rules before treating a boundary as settled.

Citizen remedies: Each pilot must identify a forum with legal power, staff, access and capacity to enforce correction. A generic reference to a tribunal or court is not evidence that the specific route operates.

Constitutional durability: Coordinated provincial repair can start within existing competence. Narrow amendments may make reversal harder, but neither route substitutes for finance, staffing or enforcement. Political support and transition resistance have not been measured.

Priority work before adoption: Verify unresolved legal chains; cost urban, town and sparse rural service cases; map current councils and wards; settle board rules through participation; and run the nine service and continuity scenarios with real records.

The complete analysis follows. Each chapter is retained so the summary can be checked against the underlying reasoning, legal distinctions and implementation conditions.

1. The problem to solve

Pakistan's local-governance problem is a broken chain between the person residents elect, the official who can decide, the institution holding the money, and the body that can correct a failure. A mayor can be blamed for a service while a provincial department controls its staff, a separate authority operates its assets, and the treasury controls its cash. A resident then seeks a political intermediary because the ordinary administrative route cannot deliver a clear answer.

The national dialogue is asking a useful question: does changing territorial boundaries change who actually controls decisions? Hamid Mir's September discussion at UMT, the January Devolution Summit, and the September discussion of Sindh's political appointments all raise aspects of representation, provincial discretion and local delivery. They help frame the problem; claims about legal powers, appointment counts or public spending require their own records. The Senate's summit account also links effective devolution to regular elections and predictable resources. [1] [59] [64] [57] [63]

There is evidence that local government has lost fiscal weight. The World Bank's 2026 fiscal-federalism report estimates local-government spending at about 10% of general-government expenditure in 2005, falling to 4.7% in 2024. This is a national expenditure share, not a legal entitlement or a measure of corruption. Its stakeholder evidence describes political incentives to retain provincial control over resources and personnel. It supports examining the allocation of authority; it does not establish misconduct by particular officeholders. [65]

The reform should therefore answer five questions for every service:

1. **Who can decide?** Give one institution a defined decision, including the authority to employ, contract and maintain the service.
2. **Who pays?** Match that duty to recurrent revenue, staff costs and asset renewal, with predictable treasury releases.
3. **Who represents residents?** Keep elected councils and accessible ward, town and village channels between citizens and professional administrators.
4. **Who can challenge the decision?** Provide reasons, a review route and an authority capable of enforcing a remedy.
5. **What happens when politics changes?** Preserve elections, essential services, lawful contracts, records and claims through a change of government or local-government act.

Strong institutions can reduce dependence on personalities. An appointed administrative unit authority with unchecked land, licensing, staffing and spending powers would instead concentrate that dependence in a new office. The design below separates democratic direction, professional execution, independent review and judicial protection.

2. The architecture: three levels, 34 shared-service catchments

An administrative unit in this proposal is an area in which elected local councils share specified services and professional staff. The 34-unit model sits within the local-government tier. It is not an additional territorial government. The four provinces retain their constitutional functions; elected constituent councils retain local mandates and budgets. An administrative unit combines specified services that need a larger catchment: engineering teams, laboratories, procurement support, waste treatment, investment facilitation or network operations.

A joint board for an administrative unit represents its constituent elected councils under a published representation rule. Smaller councils need a protected voice; larger populations need proportionate representation. The enabling law should specify both, with a double-majority rule for new liabilities or compulsory changes to a shared service. This voting design is a proposal, not an existing national rule. Professionals and subject-matter experts advise and execute; procurement bidders and regulated businesses cannot decide their own approvals or contracts.

The board receives only identified shared functions. Its charter must list the participating councils, service area, employer, asset owner, contribution formula, borrowing limits, service standards, complaints route and exit/succession arrangements. It has no inherent tax, land-acquisition, regulatory or licensing power merely because an area is designated an administrative unit. Where existing legislation does not authorize the arrangement, the province must amend the law first. Islamabad needs its separate parliamentary basis until provincial status is enacted. [7]

These administrative units are also distinct from Special Economic Zones under the investment legislation. A shared-service administrative unit does not automatically obtain SEZ tax privileges, developer powers or exemptions. Any industrial SEZ inside it continues under the applicable SEZ framework and its own approvals. [43] [44]

A transparent first allocation of 34

No authenticated 34-unit boundary schedule was supplied or established by the reviewed dialogue. This report therefore makes a **reviewable analytical draft**, using whole 2023 census reporting districts. It starts with 31 census division/ICT units, separates Gujrat-Mandi Bahauddin from the census Gujranwala division, and divides the census Karachi division into three service catchments. Those three Karachi catchments continue to share metropolitan networks; they are not three disconnected water, transport or planning systems.

Territory	Draft administrative units	Census reporting districts	Population, Census 2023	Status
Punjab	10	36	127,688,922	Retained province
Sindh	8	30	55,696,147	Retained province; three Karachi catchments
Khyber Pakhtunkhwa	7	35	40,856,097	Retained province
Balochistan	8	34	14,894,402	Retained province
Islamabad	1	1	2,363,863	Federal territory today; proposed province

Territory	Draft administrative units	Census reporting districts	Population, Census 2023	Status
Total	34	136	241,499,431	Each census reporting district assigned once

Population totals come from PBS Census 2023 Table 1. This is the latest population census retrieved, not an estimate of population in September 2026. [96]

Map qualification: The open OCHA/HDX geometry is a legacy administrative boundary release, valid in 2022 and reviewed in 2024. Its later metadata update is not a new boundary date. Keamari has no separate source polygon: the draft Karachi Harbour-West unit uses the legacy South/West union while its population includes South, West and Keamari census districts. Source-polygon area and PBS census area are different measures and are not used interchangeably. All 34 exported unions were independently recomputed from the source polygons; this validates the transformation, not the currentness or legal accuracy of the boundaries. This is an indicative overlay, not validated delimitation. Grey areas lie outside the four-province/ICT statistical scope. Boundaries imply no official endorsement. [97]

The *atlas* gives every administrative unit's district membership, population, sex composition, urban share, age profile, literacy, household count, density, statistical coverage and service implications. Rates use summed counts and matching denominators. Census detailed-information tables exclude some headcount-only populations, so their age, literacy and household universes can be smaller than headline population. The atlas exposes that difference instead of silently mixing denominators.

HIES 2024-25 and LFS 2024-25 provide newer survey context, but they do not establish estimates for these newly drawn administrative units. For example, HIES reports rural female literacy of 54% in Punjab, 24% in Sindh, 41% in KP and 25% in Balochistan. Those are provincial estimates, not values to copy into every local administrative unit. They support assisted access, female outreach and differentiated staffing. Survey definitions and geographic precision remain attached to the source. [85]

The number 34 is a design hypothesis. Before legal adoption, test travel times, river basins, network assets, cultural and linguistic access, settlement patterns, local revenue capacity and community preferences. Map current councils and electoral wards to the draft; census districts alone do not prove electoral representation. Several proposed administrative units contain millions of people. They cannot replace nearby councils, village services or ward accountability. A boundary commission should be able to recommend a different count if evidence requires it.

The IGC's 2025 city-resilience brief reinforces the need to connect drainage maintenance, land use, local finance and risk information. It is a policy synthesis, not an evaluation of these 34 units. Flood catchments and shared networks should therefore test the proposed boundaries before adoption. [102]

3. Where provincial power needs to be bounded

The CM is the constitutional head of provincial government. The assembly legislates, authorizes expenditure and scrutinizes the executive. An MPA's membership of the assembly does not itself make that person the operator of a municipal service or the authority to award a contract. The relevant risks arise from specific appointment, direction, transfer, finance and intervention powers, and from informal influence that must be investigated through records.

[7]

The correction is functional: elected provincial representatives set provincial policy and hold the provincial executive accountable; local representatives control lawfully devolved local priorities; professional officers execute approved decisions. Constituency representations remain legitimate, but instructions affecting a permit, transfer, payment or tender must be routed through the lawful decision-maker and recorded.

Sindh: follow the control chain

Sindh is the clearest worked example because its published laws show several points at which provincial discretion intersects local responsibility:

- **Appointments:** the Constitution's inspected 21 November 2025 edition, incorporating the Twenty-Seventh Amendment, sets the provincial cabinet ceiling at **17 members or 13% of total provincial assembly membership, whichever is higher**, and the adviser ceiling at **seven**. The CM is included in the total cabinet strength. Special assistants are a separate statutory category under Sindh's published Special Assistants Act, whose section 4 gives the CM a broad appointment channel. Advisers, special assistants and spokespersons must not be added into one purported constitutional cabinet count. A dated appointment and remuneration register is needed before finding a breach. The September video's aggregate political-team figure is not treated here as a verified cabinet count. [7] [50] [56] [63]
- **Finance:** SLGA sections 112-115 establish a provincial finance mechanism with ministerial, legislative, official and local representation. Section 113(4) permits government to alter recommendations with recorded reasons and also addresses prompt direct releases. Section 114(5) already provides a fiscal-grievance route; section 115(2) links transfers to actual monthly provincial receipts. Reform should make the award, reasons, cash calendar and grievance decisions public and enforceable. It should not claim that the law contains no commission or remedy. [21]
- **Direction and intervention:** section 120 places some unresolved provincial/local disputes before the CM and permits suspension of a local head, on the commission's recommendation during inquiry, for up to 90 days. Executive involvement in both the dispute and its resolution weakens perceived independence. Proposed repair: precise triggers, reasons and hearing, an independent review route, a strict sunset and protection of essential services. [21]
- **Staff:** section 121(5) provides a provincial transfer power over unified-grade council employees. A council cannot reliably manage a service if critical staff can be moved without service continuity, a documented reason or replacement. A revised cadre scheme should protect tenure while preserving lawful discipline and transfers. [21]
- **Development priorities:** section 120(1)(h) recognizes a consultative role for legislators concerning development programmes/grants. That is not a general individual power to choose contractors. Publish project-selection criteria and all representations; keep tender evaluation, payment certification and employment decisions with their authorized officers. [21]

There are also important counterweights and legal repairs. Karachi's mayor already chairs the KWSC board under its 2023 Act; the Act includes a competitive CEO appointment process. A proposal should strengthen that

accountability rather than erase existing elected participation. However, section 28 requires a water NOC before specified building/planning approvals, and the tribunal's actual operation has not been established in this review. One service desk must preserve that decision and its lawful review route. [24]

The published SLGA consolidation still prints sections 74 and 75(1), although a Sindh High Court judgment reproduces the Supreme Court holding against those provisions. The original Supreme Court decision and complete subsequent compliance history remain retrieval gaps. Separately, the 2025 Finance Act omitted SLGA section 95's local cess. Stale legal text can therefore misstate both provincial control and local revenue. The register treats those as specific legal-document repairs, not generalized allegations. [22] [34]

Apply the same test in all four provinces

Punjab

Verified control point or qualified evidence: Indexed PLGA 2025 provisions place ministers, nominated MPAs, officials and local representation in the finance commission; district-authority arrangements intersect DC and sector functions. Official act PDF remains unavailable in this corpus. Water legislation and the earlier indexed Suthra text add separate service bodies; the Suthra original remains unavailable. [3] [11] [9]

Proposed repair: Reconcile the act and sector laws; elected council control of defined local budgets; published commission nominations, awards and reasons; one accountable owner per service decision.

Evidence needed to establish actual use: Original current act, rules, district-authority notifications, actual awards/releases, transfer orders and contracts. Indexed sections support a provisional diagnosis only.

Sindh

Verified control point or qualified evidence: Finance recommendations can be altered with reasons; provincial staff transfers and executive intervention powers remain; special-assistant appointments are a separate channel. [21] [56]

Proposed repair: Enforceable fiscal calendar; independent dispute review; justified staff transfers with continuity; appointment, delegation and payment disclosure; council oversight of providers.

Evidence needed to establish actual use: Dated rosters, delegations, payroll/payment records, intervention orders, PFC awards and grievance outcomes.

KP

Verified control point or qualified evidence: LG Act sections 52-53 govern a mixed finance commission and a conditional development share; sections 56-60 and 64 retain executive/commission direction and intervention powers. Section 59 includes reasons, inquiry/hearing and a time limit; it is not unlimited dismissal power. [25]

Proposed repair: Preserve existing safeguards, narrow broad public-interest discretion, separate essential operating finance from election-conditioned grants and provide independent review.

Evidence needed to establish actual use: Current awards, public-interest orders, suspensions and their outcomes; reconcile the separate 2026 delimitation amendment (Act XV of 2026). [26]

Balochistan

Verified control point or qualified evidence: The 2022 amendment substitutes CM authority for government in specified staff, rules and legal-adviser provisions; the local finance commission is CM-constituted and minister-chaired. [29]

Proposed repair: Delegate routine personnel decisions under published rules; protect council budget votes; define technical-scrutiny deadlines; strengthen commission disclosure and local participation.

Evidence needed to establish actual use: Consolidated 2010/2022/2023/2025/2026 position, commission notifications and awards, actual appointment/transfer and scrutiny records. Later overlays remain incomplete.

Across all provinces, register each appointment by **legal category, appointing provision, functions, term, remuneration source, delegation and reporting line**. A large political team can raise cost and accountability concerns without every member being a cabinet minister. Assess legality, necessity, affordability and results separately. The inspected constitutional limits do not prove that every current appointment complies with them.

4. Give every service a complete operating mandate

All allocations in these two matrices are proposals. A service moves only when its authority, money, employer, assets and remedies move together. For present-day Islamabad, Parliament and the lawful federal-capital institutions supply the enabling framework; the proposed province label does not create it.

Legislation, standards, funding and delivery

Water and sanitation

Legislates: Provincial sector/LG law; authorized council bylaws

Sets standards: Provincial health/environment/resource regulators; lawful tariff/service rules

Funds: Local tariffs with funded affordability support; provincial equalization/capital grants; shared-network contributions

Delivers and answers for results: Council accountable for local access; utility or joint operator runs registered networks

Waste

Legislates: Provincial environmental/LG law; local collection bylaws

Sets standards: Province for disposal/environment; council for collection specification

Funds: Lawful service revenue, local allocation and equalization; regional capital support

Delivers and answers for results: Council commissions collection; agreed administrative unit/metropolitan provider handles treatment/disposal

Local roads and drains

Legislates: Provincial road/LG framework; council bylaws

Sets standards: Engineering and road-class standards under competent law

Funds: Local recurrent budget, condition-based grants and shared-asset contributions

Delivers and answers for results: Council maintains local segments; designated provincial/federal agencies retain their networks

Planning and permits

Legislates: Provincial planning/building/environment laws; authorized local plan

Sets standards: Competent planning, safety and sector bodies

Funds: Appropriated service budget and lawful fees

Delivers and answers for results: Municipal intake owns the case; each statutory authority owns its consent until lawful consolidation

Civil registration

Legislates: Provincial registration law; federal identity law for identity linkage

Sets standards: Lawful registration/identity/records authorities

Funds: Local recurrent allocation and agreed support; only authorized fees

Delivers and answers for results: Designated local registrar records events; federal identity authority retains identity issuance

Primary education

Legislates: Provincial education law

Sets standards: Province: curriculum, qualifications, inspection and equitable access

Funds: Provincial needs/per-pupil allocation, payroll and maintenance

Delivers and answers for results: Initially provincial schools; council compact for facilities, access and complaints; further transfer conditional on readiness

Primary health

Legislates: Provincial health law; relevant federal functions preserved

Sets standards: Province: clinical quality, workforce and public health

Funds: Provincial population/need allocation, clinical payroll and supplies

Delivers and answers for results: Initially provincial clinical chain; funded council facilities/access role; no unsupported clinical transfer

Emergency coordination

Legislates: Applicable disaster law and notified plans

Sets standards: Competent disaster authorities and sector safety standards

Funds: Local response provision, provincial contingency and lawful federal assistance

Delivers and answers for results: Statutory district/provincial chain coordinates; councils/responders/utilities execute assigned tasks

Employment, assets, audit and appeals

Water/sanitation

Employs staff: Utility or council according to lawful transfer

Owns assets / holds records: Recorded council/utility title and use agreement

Audits and scrutinizes: Constitutional/statutory financial audit, council scrutiny, independent quality tests

Hears complaints and appeals: Operator complaint; sector review/tribunal where operational; competent court

Waste

Employs staff: Council/joint provider or lawful contractor

Owns assets / holds records: Registered vehicle, land and facility owners

Audits and scrutinizes: Financial/procurement audit and verified collection/disposal outcomes

Hears complaints and appeals: Council review; regulator or court for statutory enforcement disputes

Local roads

Employs staff: Council engineers or shared professional service

Owns assets / holds records: Segment-level owner and maintenance register

Audits and scrutinizes: Works/expenditure audit, inspections and resident verification

Hears complaints and appeals: Council repair review; prescribed administrative or judicial claims

Planning/permits

Employs staff: Each deciding authority until lawful reassignment

Owns assets / holds records: Actual landowner retains title; permit authority holds decision records

Audits and scrutinizes: Decision/fee samples and independent financial audit

Hears complaints and appeals: Each consent's statutory appellate body; coordinated intake tracks the route

Civil registration

Employs staff: Designated local/provincial cadre

Owns assets / holds records: Named public records custodian

Audits and scrutinizes: Correction/access logs, financial and information-governance checks

Hears complaints and appeals: Prescribed registrar correction/review; court where required

Primary education

Employs staff: Province initially retains teachers

Owns assets / holds records: Province initially retains school title; maintenance delegation recorded

Audits and scrutinizes: Education inspection, financial audit and council access review

Hears complaints and appeals: School/education authority; separate employment and court remedies

Primary health

Employs staff: Province initially retains clinical staff and supply chain

Owns assets / holds records: Province initially retains facility title; local works separately assigned

Audits and scrutinizes: Clinical and financial audit; access and stock-out review

Hears complaints and appeals: Facility/health regulator; distinct clinical, employment and judicial routes

Emergency coordination

Employs staff: Responders remain with their employers

Owns assets / holds records: Mutual-aid inventory identifies deployable assets

Audits and scrutinizes: Emergency procurement audit and after-action scrutiny

Hears complaints and appeals: Urgent statutory escalation; subsequent competent review/court

The National Disaster Management Act provides the existing coordination foundation. An administrative unit service board does not command police, district administration or provincial disaster authorities merely because an incident crosses its map. [20]

Common minimum; different local forms

Every participating council needs an elected budget authority; named chief administrative and finance officers; service/asset registers; procurement separation; an internal audit function; public hearings; assisted and digital access; complaint tracking; and external review. Province-wide minimums must be enacted or issued under valid delegated powers, funded and adapted to capacity.

Metropolitan areas need integrated trunk water, wastewater, transport and spatial planning, with local collection, access and neighbourhood accountability below that scale. Karachi's three draft catchments share those metropolitan systems. **Towns** can combine a modest professional administration with pooled engineering, legal and procurement capacity. **Rural areas** need village access, mobile registrars, pump operators, technical escalation, travel allowances and low-connectivity service channels. Sparse territory requires a larger cost allowance per resident, not an inference that fewer residents need fewer institutions.

Commissioners and DCs remain provincial field administration with their lawful coordination, revenue or emergency functions. They should not become routine substitute local executives. The service schedule must distinguish provincial supervision, regulatory consent, emergency command and elected local management. A meeting chaired by a commissioner is not itself a transfer of statutory authority.

5. Put usable finance at the local level

Local finance means more than announcing a share. A council needs an entitlement it can understand, a budget it can authorize, cash it can use on time, staff it can manage and an audit trail residents can inspect. The administrative unit should receive agreed shared-service contributions from those local budgets, not intercept the whole local allocation.

The federal/provincial starting point is Article 160 and the applicable award and budget framework. A provincial local-finance award is a distinct downstream allocation; the NFC is not automatically a direct local treasury. Provincial borrowing under Article 167(4) is subject to conditions involving the **National Economic Council**, not the NFC. Local borrowing needs its own lawful powers and controls. [7]

The proposed fiscal compact

Adequate service pool

Rule to establish: Cost assigned services, payroll, maintenance and asset renewal; subtract realistic own-source capacity; publish the residual funding requirement

Why it changes incentives: Stops symbolic devolution with costs left to councils

Transparent equalization

Rule to establish: Model population, deprivation, remoteness, service deficits and fiscal capacity; publish weights, simulations and a transition floor

Why it changes incentives: Makes basic funding less dependent on personal access; recognises high-cost rural areas

Predictable cash

Rule to establish: Monthly entitlement-versus-release schedule, arrears register, written grounds for any lawful withholding and a time-bound review

Why it changes incentives: Turns discretionary release into a reviewable administrative decision

Continuity reserve

Rule to establish: Appropriated essential-service reserve; independently checked advances against overdue entitlements; reconciliation and repayment rules

Why it changes incentives: Keeps pumps, sanitation and payroll functioning during a cash dispute without inventing money

Local own revenue

Rule to establish: Lawfully assigned taxes/fees, realistic valuation, fair billing, affordable lifeline services, appeal and transparent exemptions

Why it changes incentives: Gives councils usable revenue and connects charges to visible services

Shared-service funding

Rule to establish: Council-approved contributions, cost-allocation rules, service-level commitments, asset and debt schedules

Why it changes incentives: Makes administrative unit providers answerable to participating councils; prevents an unfunded joint authority

Incentives and audit

Rule to establish: Basic-service floor protected; additional, limited performance grants for independently verified improvement

Why it changes incentives: Rewards improvement without withdrawing essential finance from weak or poor areas

Do not select a universal local percentage before costing the duties and provincial obligations. KP's inspected section 53 refers to **20% of the provincial share of the Annual Development Programme**, with conditions and an executive public-interest carve-out. It is not 20% of all provincial revenues or a nationally applicable formula. A new model must distinguish development grants, recurrent service finance and own-source revenues. [25]

Likewise, Sindh already links releases to monthly receipts and provides a grievance route. The proposed reform adds verifiable due dates, publication, reasoned decisions and effective remedies to that foundation. A real provincial revenue shock must be handled by a lawful, published contingency rule rather than pretending every appropriation is cash already available. [21]

Adopt a funded-mandate statement for every transfer: service scope; baseline and unit costs; revenue source; annual escalation; employer and pension costs; capital backlog; shock exposure; and dispute mechanism. The legislature authorizes the mandate and appropriation. Finance certifies affordability; the receiving council verifies operating readiness. Unresolved debt, pension or land claims remain registered obligations with a named debtor, not costs silently shifted to the administrative unit.

PIDE's April 2026 fiscal-federalism paper proposes technical continuity, regular provincial finance awards and local revenue retention. These are useful questions for reform design. Its proposed percentages and performance weights are policy choices, not enacted entitlements or evaluated optimal shares. This proposal therefore protects basic service funding and would test only additional performance incentives. [101]

6. Make accountability local and corruption harder

The mechanism is a shorter, enforceable chain: residents can identify their council's duty; the council controls an adequate budget and a professional service contract; decisions leave records; independent bodies can reverse unlawful decisions or enforce accountability. Devolution changes the location of discretion. These controls determine whether it also changes how discretion is used.

Patronage to unlock a permit

Proposed institutional control: Published eligibility/fee schedule; one case number; lawful decision deadline; reasons for refusal

Citizen remedy and measure: Review/appeal available through the same desk; publish median and slowest-decile completion times

Failure mode to guard against: Fast rejection can game speed metrics; sample quality and appeal reversals too

Politically selected projects

Proposed institutional control: Public needs assessment, council budget vote, conflict declarations and recorded constituency representations

Citizen remedy and measure: Residents can trace selection and challenge procedure; measure projects meeting published criteria

Failure mode to guard against: Local elite capture; accessible hearings, women/minority participation and independent sampling

Procurement favouritism

Proposed institutional control: Competitive process where required, published specifications/awards, beneficial-interest declarations, separation of evaluation and payment

Citizen remedy and measure: Procurement complaint route independent of winning provider; measure bidder count, comparable prices and delivery quality

Failure mode to guard against: Collusive bids or tailored specifications; independent checks and market comparison

Staff transfers used as pressure

Proposed institutional control: Transparent cadre rules, minimum tenure policy, reasoned exceptions and continuity arrangements

Citizen remedy and measure: Lawful service appeal; disclose transfer frequency and vacant critical posts

Failure mode to guard against: Tenure can protect poor performance; retain evidence-based discipline and review

Land-record manipulation

Proposed institutional control: Preserve title history, signed amendments, access logs, notice to affected holders and correction/appeal routes

Citizen remedy and measure: Registrar/court correction; measure disputed changes and resolution, not just digitized parcels

Failure mode to guard against: Digitizing a disputed title does not settle it; prevent officials or vendors rewriting history

Delayed or diverted transfers

Proposed institutional control: Published entitlement, treasury release, expenditure and arrears as separate amounts

Citizen remedy and measure: Fiscal grievance and funded continuity mechanism; measure days overdue and service interruption

Failure mode to guard against: Dashboard without enforceable release authority; independent reconciliation with treasury data

Bribery hidden by digital systems

Proposed institutional control: Authorized cashless payments with receipts, assisted access, random case checks and protected complaints

Citizen remedy and measure: Safe reporting and independent investigation; anonymous sampled experience surveys

Failure mode to guard against: Exclusion, retaliation or administrator collusion; protect identity and preserve offline access

Provider marking its own work

Proposed institutional control: Independent quality testing, external audit, council hearings and public follow-up

Citizen remedy and measure: Enforceable corrective action; audit findings closed with evidence

Failure mode to guard against: Audit reports accumulating without action; deadlines, escalation and due process

Research supports parts of this package, not a promise that a new map will end corruption. A Punjab procurement experiment involving roughly 600 officers in 26 districts found that greater officer autonomy reduced comparable purchase prices by about 9%, without a detected quality decline; performance pay alone had no average effect. That result concerns routine procurement in the studied setting. It is not a predicted national saving or an estimate of bribery eliminated. The useful lesson is to combine usable authority with accountability instead of adding approvals at every step. [61] [62]

The World Bank's Punjab Cities Program results describe a package of grants, institutional improvement, capacity support and independent assessment across 16 cities. This is programme evidence, not a randomized estimate of the effect of devolution. It supports testing the whole finance-and-capacity package. Neither source demonstrates that 34 administrative units are the optimal number. [60]

Start evaluation before the pilot: comparable service types and baseline periods, independent resident sampling, disaggregated access, recorded informal-payment experiences, procurement quality and costs, transfer delays, staffing stability and complaint outcomes. An increase in reported complaints can mean greater trust in reporting; it is not automatically worsening corruption. Avoid a single composite score that lets good processing speed conceal poor access or unsafe decisions.

Recent research sharpens the safeguards

A 2026 International Growth Centre working paper on health-worker reporting in KP separates claimed activity from independently checked visits. Incentive results vary by measure and timing; weekly fabricated-visit estimates were not statistically significant. The practical implication is to verify actual service before rewarding a dashboard score. [99]

An IGC water-accountability brief reports a Lahore survey experiment in which some information encouraged contributions toward collective action. It does not establish sustained organizing, successful litigation or safer water. Conflicting sample counts also limit precise numerical claims. Public information needs a credible way to act on it. [100]

7. One service desk; a lawful decision behind every screen

The Unified Service Desk and Integrated Digital Portal provide one intake, one case history and visible handoffs. A real-time status update is feasible; a real-time legal approval is only appropriate when the decision, evidence and law permit it. “Zero middlemen” should mean no compulsory patron or broker to obtain a service, while preserving a resident’s choice of a representative or assisted help.

Each workflow follows the same sequence: **law and jurisdiction > valid delegation > budget and staff > evidence and required consents > reasoned decision > payment or delivery > complaint/appeal > audit and learning**. The register records dependencies so that a portal cannot claim completion while a statutory consent or appeal body is missing.

Do not place all regulatory control inside the administrative unit delivery authority. The provider can coordinate applications; it should not be the final adjudicator of its own land disputes, refusals or charges. Federal identity integration requires a lawful purpose, restricted access, minimum necessary data, correction rights, retention rules and accountable data sharing. Authentication is not blanket permission to connect every resident’s records.

Provide staffed counters, telephone or mobile outreach, accessible forms and local-language assistance. No smartphone, literacy level or biometric failure should remove an otherwise lawful entitlement. Essential systems need offline receipt numbering, reconciled later entry, recoverable records, tested continuity and a vendor-exit plan. Citizen-facing notices must state the deciding body, fee, expected process and review route in ordinary language.

Education Works and healthcare: test the whole service

A damaged school and a healthcare facility unable to provide the required care are useful tests of this proposal. The following designs use the service failures discussed in [Nukta’s Kamran Khan episode](#) as prompts, not as findings about a particular institution. They ask what must happen from a resident’s need to a verified outcome. [104](#)

The chain is a set of linked controls, not eight new offices or a serial queue. Immediate safety and continuity actions run alongside repair or replenishment through lawful authority.

A damaged school needs safe learning, not just a repair invoice

A proposed education-works case: maintain safe learning while lawful repairs, staff and access are arranged.

Law and jurisdiction

Responsible people and process: Education department, lawful asset owner and Education Works authority. Identify the school by its official school code; verify who owns the building and who may restrict unsafe access, authorize temporary learning space and commission repairs. A new service board acquires none of these powers merely from its map. The 2021 clustering policy’s District Cluster Committee includes the Executive Engineer Education Works and recommends maintenance, repair and construction; it does not itself establish spending sanction.

Funding, authority and review: Existing education/works budgets; verify the actual holder.. Education Act sections 6-7; current works and safety instruments must be authenticated.. Escalate an immediate hazard to the competent safety and education officials; preserve the education complaint route.

Valid delegation

Responsible people and process: Delegated education officer and authorized works engineer. Record the instruments and financial limits for safety action, technical sanction, procurement, work measurement and reopening. Keep the teacher employer and learning decisions distinct from building works.

Funding, authority and review: Fund the responsible posts and inspection capacity.. Valid rules, delegations and school/works arrangements; policy coordination is not spending sanction.. Record a missing or expired delegation and obtain a lawful replacement; do not let portal permissions stand in for it.

Budget and staff

Responsible people and process: Education/Finance officers, works team and school leadership. Cost safe temporary teaching space, access, water and toilets alongside repair, teachers, supplies and later maintenance. Separate approved budget, cash released and actual spending; name who pays if repair is delayed. Start the safety-response clock at the first recorded hazard report. The competent authority sets a risk-based interim-learning deadline and records any missed deadline and escalation.

Funding, authority and review: Identified recurrent and capital lines; continuity provision and realistic release schedule.. Applicable appropriation, procurement and staff rules; a transfer requires an agreed funding schedule.. A funding dispute must have an owner while lawful interim schooling continues; escalate overdue releases through the applicable finance route.

Evidence and required consents

Responsible people and process: Qualified engineer, school leadership and education authority. Collect a structural assessment, repair options, site/asset record and procurement evidence. Identify any required building, land-use or other consent. Consult the school management committee and assess girls' access and disability needs; do not publish children's identifiable records.

Funding, authority and review: Inspection, design and temporary-service costs included in the plan.. Applicable safety and works requirements; school committee functions and current departmental policy verified for the site.. Parents can challenge an unsafe or inaccessible interim arrangement; missing evidence triggers inspection, not automatic rejection of schooling.

Reasoned decision

Responsible people and process: Authorized education and works decision-makers. Issue recorded reasons for the safe interim arrangement, repair option, priority and schedule. Separate technical/financial approvals and the competent decision to reopen. State conditions, accountable officers and the applicable challenge route. If temporary relocation or a lawful consolidation is considered, test travel, safety, girls' access and disability access, consult affected families and record the competent authority's reasons; neither is automatic.

Funding, authority and review: Approval cites the lawful budget and available funding path.. The officer acts within the authenticated delegation; coordination cannot override statutory responsibility.. Explain refusals or deferrals and the route to seek review; an engineer's report is not itself every required authorization.

Payment or delivery

Responsible people and process: Contractor/provider, independent works certifier and education authority. Verify measured works, safety acceptance and contract payment separately. Close the service case only when safe classrooms or an adequate interim location, teachers, water/toilets and access are operating; follow up whether affected pupils returned.

Funding, authority and review: Pay under the applicable contract and financial controls; preserve defects and maintenance obligations.. Procurement, works certification and reopening arrangements; no payment-only completion rule.. A contractor dispute or invoice must not erase the education authority's continuing service duty.

Complaint/appeal

Responsible people and process: Education grievance authority; separate works/procurement and legal reviewers. Keep a parent-facing case route and distinguish education-rights complaints from contract disputes. The published Education Act section 21 provides a written complaint to Government and a decision within one month after a hearing opportunity; verify the actual receiving office.

Funding, authority and review: Staff and fund receipt, investigation and review.. Education Act section 21 plus the applicable procurement, service and court routes.. That complaint period is not permission to leave a child in danger or wait a month before arranging safe learning.

Audit and learning

Responsible people and process: Independent evaluator/auditor with education and community scrutiny. Compare the works record with physical safety, service availability, attendance recovery and later learning evidence. Sample repeat defects, cost changes and excluded pupils; assign corrective actions. Construction completion does not prove learning improved.

Funding, authority and review: Fund independent checks and maintenance; do not reward speed alone.. Audit and records requirements, with protected child information.. Publish aggregate findings and tracked corrections; retain lawful remedies and unresolved claims.

Published starting points: [105](#) [106](#). These establish scoped legal and policy evidence; authenticate amendments, rules, appointments and site responsibility before operation.

A patient needs safe care and a confirmed handoff

A proposed healthcare-readiness case: urgent clinician-led care or referral, with stock, staffing and accountability tracked separately.

Law and jurisdiction

Responsible people and process: Health department or lawful facility operator; clinical lead and regulator. For a child arriving after an animal bite, identify the licensed facility, operator and qualified clinical team. Clinical assessment and treatment remain with clinicians; public-health/animal-control coordination is a separate responsibility. This is a governance example, not treatment guidance.

Funding, authority and review: Identify the operator's service and emergency funding arrangements.. Facility-specific authority and applicable healthcare standards; no automatic transfer of clinical powers to councils. Sindh Healthcare Commission Act 2013 (Act VII of 2014), sections 1, 3 and 4, supplies the regulator's statutory starting point.. Urgent care and safety escalation proceed immediately through competent providers; do not wait for administrative complaint processing.

Valid delegation

Responsible people and process: Clinical lead, pharmacy/supply officer and authorized spending officer. Document who may assess, prescribe, dispense, authorize stock transfer, arrange referral and approve purchases. Check credentials and escalation cover for absent staff. A shared service may support logistics only under lawful agreement.

Funding, authority and review: Fund the staffed clinical roster, supply oversight and referral coordination.. Professional authority, facility rules and valid financial/supply delegations.. Escalate to the named clinical supervisor/operator when the roster or authority fails; software cannot authorize a substitute clinician.

Budget and staff

Responsible people and process: Facility operator, pharmacy/supply team and Finance. Check the staffed service, required clinician-selected medicines, safe consumables, storage, transport and a receiving facility. Fund care/referral and replenish supplies in parallel; an unfilled purchase order is not medicine on a shelf.

Funding, authority and review: Separate stock, replenishment, staff and referral costs; verify emergency resources and lawful payment rules.. Applicable service contract, appropriation, purchasing rules and clinical supply standards.. A stockout must trigger a safe clinician-led alternative/referral, not an unexplained instruction for the family to search elsewhere.

Evidence and required consents

Responsible people and process: Treating clinician and supply/quality staff. Record assessment, applicable patient/guardian consent and the clinical plan in restricted records. Verify stock quantity, batch/expiry, storage and safe consumables; confirm referral capacity where needed. Do not adopt media allegations as clinical findings.

Funding, authority and review: Diagnostic, safe-care and supply-verification costs are operating requirements.. Applicable clinical consent, infection-prevention and records standards; emergency consent handled under governing clinical/legal rules.. Protect patient confidentiality and a lawful correction route; no public dashboard of identifiable child or health records.

Reasoned decision

Responsible people and process: Authorized clinician; separate operator/procurement decision-maker. The clinician records reasons for treatment or referral under the applicable protocol. The operator records the stock or staffing exception and corrective action. Administrative software routes tasks; it neither diagnoses nor overrides clinical judgment.

Funding, authority and review: Care and corrective logistics have separate accountable funding paths.. Clinical standards and lawful administrative decision powers; no algorithm-created clinical authority.. Explain the care/referral plan to the patient or guardian and preserve the relevant clinical and administrative review routes.

Payment or delivery

Responsible people and process: Referring clinician and named facility referral coordinator; receiving provider and responsible logistics staff. Verify that care occurred or that the receiving provider accepted and completed the handoff. Record referral acknowledgment, clinically required follow-up and supply receipt separately from supplier payment. The referring facility keeps coordination ownership until handoff is confirmed. The referring facility's coordinator records who arranges and funds appropriate transport, the clinician-led urgency, acceptance time and handoff time, escalating any missed handoff.

Funding, authority and review: Fund referral transport where applicable and lawful; reconcile goods, care records and invoices separately.. Facility-appropriate referral, medicine and financial controls; procurement completion is not patient completion.. Escalate a failed handoff immediately; the patient must not disappear between institutions while bills are reconciled.

Complaint/appeal

Responsible people and process: Facility complaint lead and Sindh Healthcare Commission where competent. Separate urgent care from later complaint handling. SHCC's published FAQ says to complain to the establishment in writing first and approach SHCC if unresolved within 30 days; filing conditions and remit must be checked. This is not an emergency waiting period.

Funding, authority and review: Fund complaint handling, safeguarding and the applicable regulator's process.. SHCC published complaint guidance; verify current forms, limitation periods and the correct jurisdiction.. Use immediate clinical/safety escalation for ongoing risk; preserve professional, regulatory and court routes as applicable.

Audit and learning

Responsible people and process: Clinical quality team, independent reviewer and financial auditor. Check referral completion, stockout recurrence, expiry/storage failures, infection-prevention compliance and patient access against records. Investigate suspected harm through competent clinical/public-health processes. Audit flags are not diagnoses or findings of guilt.

Funding, authority and review: Fund quality review, stock controls and corrective action; measure quality with access.. Applicable clinical governance, regulatory, audit and privacy requirements.. Track corrections and aggregate outcomes; do not infer causation or programme success from a single case or a closed ticket.

Published starting points: [109](#) [107](#) [108](#). These establish scoped legal and policy evidence; authenticate amendments, rules, appointments and site responsibility before operation.

People, data, process and technology

People: assign an accountable coordinator and preserve the separate powers of engineers, teachers, clinicians, finance officers and reviewers. A shared team can supply scarce expertise where legally enabled; it does not acquire every sector power. **Data:** link the school or facility ID, case, delegation, budget, evidence, decision, delivery and review history. Separate protected pupil and patient records from public performance reporting. **Process:** provide an urgent continuity path alongside the permanent remedy, with named handoffs and escalation. **Technology:** show outstanding dependencies, support offline access and preserve corrections and access logs. A dashboard may flag missing evidence; it cannot declare a building safe or make a clinical decision.

Legislative repair and proof of delivery

For each selected site, authenticate the education/health function, asset owner, employer, delegated officer, funding and review route. Record gaps against R15, R24, R28, R32 and R33. Use primary legislation only where statutory duties must change; otherwise use valid rules, delegations, appropriations or operating agreements. School committees and local councils may monitor access and lawfully assigned works; they do not gain teacher-employment or clinical powers by implication. These are common controls: R15 is valid subordinate instruments; R24 is funded mandates; R28 is lawful records, consent and remedies; R32 is independent checks; R33 is service and liability continuity. Sector-specific powers still require their own authenticated instruments.

No operational pass until authority, funding, staff, safe continuity, actual service, reachable review and independent evidence are demonstrated. The designs do not establish affordability, clinical effectiveness or corruption reduction. Measure resident travel, time and out-of-pocket costs alongside institutional results. A repair invoice is not proof of safe schooling. A referral slip or a delivered medicine carton is not proof that a patient received appropriate care.

For education, test time to safe learning, independently checked repairs, usable water and toilets, staffing and continued access; assess learning separately. For healthcare, test timely clinical assessment, confirmed handoff when referral is needed, usable stock and staffing, and independently reviewed service quality. Do not infer clinical causation or savings from a completed administrative record.

Source note: The episode's school material around 04:11-06:52 and healthcare material around 07:11-09:13 informed the examples. Automatic captions and selected frames were inspected, not full audiovisual playback. Some footage is archival; the examples do not depend on its year, and programme figures and allegations are not adopted as verified current conditions.

8. Constitutional routes and Islamabad's proposed status

The inspected constitutional compilation is the National Assembly's English edition amended through **21 November 2025**, retrieved and stored with the original Twenty-Seventh Amendment Act. A focused check of the official index on 11 September 2026 found that edition; it is not an exhaustive certification that no later legal development exists. Articles 32 and 140A, read with legislative competence, finance and election provisions, are the starting point. Article 140A requires provincial local-government systems with political, administrative and financial responsibility devolved to elected representatives. [7] [50] [38]

Route A: coordinated legislation within the existing framework

Each province enacts a compatible local-service schedule, finance safeguards, lawful shared-service powers, cadre arrangements, intervention limits and continuity provisions. Sector acts, rules of business, delegations, budgets and notifications must then agree with that schedule. Existing agreements can coordinate powers already held; they cannot override statutes or manufacture a national command power.

Common minimum local duties and council powers

Legal basis under Route A: Each province legislates within its competence and Article 140A; Parliament legislates for ICT under Article 142(d)

Boundary on national authority: A federal circular cannot assign residual provincial municipal functions nationwide

Shared accounting and records definitions

Legal basis under Route A: Competent constitutional/statutory audit and accounting powers, plus compatible provincial financial and records rules

Boundary on national authority: Common technical definitions must not be used to reassign spending or service powers

Common portal/data interfaces

Legal basis under Route A: Each competent authority's law, valid delegation, budget and lawful intergovernmental/data agreements

Boundary on national authority: Interoperability does not create access rights to all databases

Shared services within a province

Legal basis under Route A: Express provincial enabling law and council agreements with duties, contributions and review

Boundary on national authority: A provider cannot displace a statutory regulator through a contract

Cross-province networks

Legal basis under Route A: Compatible enabling laws and lawful agreements; relevant federal/constitutional arrangements for their actual subject

Boundary on national authority: Articles 153-154 and the CCI cover their constitutional field, not a general municipal legislature

National framework adopted by consent

Legal basis under Route A: Article 144 resolutions where its conditions are met, followed by parliamentary legislation

Boundary on national authority: Scope is consent-based; participating provinces retain the Article 144 power to amend/repeal the law as it applies to them

Election administration

Legal basis under Route A: Article 140A(2), applicable election law and ECP powers; provincial legislation supplies lawful institutions

Boundary on national authority: Executive preferences do not replace election duties or create an indefinite administrator term

Article 142 allocates legislative competence and Article 143 resolves inconsistency only within its constitutional conditions. Neither is a general licence to standardize every provincial service from Islamabad. Common minimums can be achieved through compatible provincial laws without pretending a voluntary model code already binds every province. [7] [36]

Route B: targeted constitutional guarantees, implemented through laws

A narrow amendment could protect timely local elections and institutional continuity; a minimum sphere of elected local authority; transparent, predictable provincial-to-local finance; protection against unfunded mandates; and bounded intervention with an effective remedy. Leave detailed service assignments, local forms, fiscal weights and the number of administrative units to provincial laws. These guarantees would still require revised acts, rules, awards, staff arrangements and appropriations; constitutional language alone does not run a water network.

Article 239 requires two-thirds of the total membership of each parliamentary House for the amendment route. Article 239(4) adds the affected provincial assembly's two-thirds approval where provincial limits are altered. It is not a general provincial ratification rule for every amendment. Constitutional negotiation should nevertheless include provinces and local representatives because a durable settlement requires legitimacy beyond the minimum voting arithmetic. [7]

Compare the complete routes

Legality

Route A: coordinated provincial repair: Uses present competence; every common requirement needs its identified legal instrument

Route B: targeted amendment plus implementation: Creates stronger minimums through Article 239; consequential statutes remain necessary

Democratic legitimacy

Route A: coordinated provincial repair: Provincial assemblies and councils shape the design; public consultation and elections required

Route B: targeted amendment plus implementation: Broader constitutional bargain; risk of an elite settlement if councils/residents are excluded

Provincial autonomy

Route A: coordinated provincial repair: High discretion over forms, services and finance design

Route B: targeted amendment plus implementation: Retains provincial implementation but narrows discretion over minimum guarantees

Fiscal sustainability

Route A: coordinated provincial repair: Can pilot costed transfers and adjust formulas before expansion

Route B: targeted amendment plus implementation: A finance guarantee still needs adequate resources, shock rules and cost assessment

Capacity

Route A: coordinated provincial repair: Gradual shared services and readiness-based transfer

Route B: targeted amendment plus implementation: Same staffing and administrative limits; cannot be solved by constitutional text

Transition cost

Route A: coordinated provincial repair: Legal reconciliation, systems, staff and asset work still substantial

Route B: targeted amendment plus implementation: Adds constitutional negotiation and consequential institutional changes

Resistance to reversal

Route A: coordinated provincial repair: Vulnerable to ordinary amendments, discretionary releases and implementation failure

Route B: targeted amendment plus implementation: Stronger protection against ordinary reversal, subject to enforcement and future constitutional change

Recommended sequence: begin Route A's costed legal and operational repairs while negotiating Route B's narrow continuity, authority, finance and remedy guarantees. Do not wait for agreement on Islamabad's status or every administrative unit boundary to improve an already lawful local service. Do not hard-code 34 into the Constitution before delimitation and fiscal testing.

Islamabad: proposed province, with a separate transition

The atlas includes Islamabad as UNIT-34 and shows its proposed provincial status. Today it remains a federal territory. Province creation requires changes to Article 1 and consequential representation, executive, legislative, fiscal and judicial arrangements, including Articles 51, 59, 106, 129-140A, 142(d) and 160 as applicable. The federal capital's seat, estate, security and national institutions need a clear relationship with the new provincial and local governments. The additional consent condition in Article 239(4) applies if existing provincial limits are altered; there is no existing ICT provincial assembly whose approval can be assumed. [7]

Settle representation and transition finance, lawful taxation, federal/provincial estate, CDA functions, land acquisition and compensation claims, staff/pensions, debt and contracts, records custody, courts/appeals and continuous local services. Retained provinces' origin-based revenue and resource provisions, such as Articles 158, 161 and 172(3), do not automatically become administrative unit revenue rights. A new-province settlement needs its own fiscal assessment. [7] [52] [54]

Current-law gap: the January 2026 amendment ordinance to the ICT Local Government Act 2015 proposed a different local structure, not provincial status. Article 89's ordinary maximum of 120 days plus one 120-day extension is already exhausted by 11 September even on the later Gazette date. The January ordinance alone therefore cannot establish the operative structure now. The operative text of the parent Act, any replacement enactment or subsequent instrument, and the savings position must be verified. A committee recommendation is not enactment; expiry also does not by itself prove that all prior actions are void or identify the complete successor regime. [53] [6] [7]

Other new provinces remain a separate structural option. They can alter representation, travel distances and provincial administrative scale, but they do not inherently transfer funds or staff to elected councils. They also create new assemblies, executives and transition costs. The same local-authority and fiscal safeguards are necessary whether provincial boundaries change or remain.

Lessons from three federal systems

South Africa

Relevant design: Constitution sections 151 and 154-156 protect municipal authority and differentiate local forms; sections 214, 216 and 227 provide fiscal foundations; mSCOA supports consistent budget/reporting definitions. [\[12\]](#) [\[13\]](#) [\[14\]](#)

Implementation weakness: AGSA's dated 2023-24 result recorded 41 clean municipal audits out of 257; constitutional protection does not ensure competent financial management. [\[15\]](#)

Transferable lesson: Combine protected authority, defined functions and fiscal accountability, with capacity and enforcement. Its national competence cannot simply be copied into Pakistan.

Germany

Relevant design: Basic Law Article 28(2) protects municipal self-government and financial foundations; Article 106 specifies revenue arrangements; Article 84(1) constrains direct federal assignment of municipal tasks in its setting. [\[39\]](#) [\[41\]](#) [\[40\]](#)

Implementation weakness: KfW's 2026 municipal survey describes investment, staffing and procedural constraints; perceived backlog is not an audited liability. [\[17\]](#)

Transferable lesson: Protect usable revenue and responsibility for funding assignments; retain a clear provincial implementation role.

Australia

Relevant design: Common grant principles operate through state institutions; the Financial Assistance Act provides for onward payments without undue delay and payment reporting. Programme grants are untied in council hands. [\[18\]](#) [\[42\]](#)

Implementation weakness: Queensland's 2026 audit report records internal-control and staffing weaknesses; one state is not the whole federation. [\[19\]](#)

Transferable lesson: Publish allocation methods and release rules while distinguishing funding adequacy, distribution and reporting compliance.

9. Professional politics without an exclusionary gate

The objective is an institutional political career: learning, transparent responsibility, scrutiny and service experience. Professional administration should implement lawful democratic decisions; training should improve elected leadership rather than let an academy select who may compete for office.

National Political Academy

Recommended form: Build on PIPS and provincial/local training institutions; common modules on budgets, law, ethics, procurement and constituency casework

Safeguard and competent route: Review PIPS's statutory scope before expanding its mandate; fund access across provinces and languages. [45]

Political career ladder

Recommended form: Open learning pathways from community and council work to larger responsibilities; publish experience and competencies

Safeguard and competent route: No compulsory progression through favoured offices or a party hierarchy; voters retain choice

Replace personality control with political institutions

Recommended form: Transparent party rules, internal elections, accounts, candidate processes and a professional civil service

Safeguard and competent route: Do not abolish political association; enforce lawful institutional duties with due process. [7] [47]

Mandatory certification

Recommended form: Funded induction and role-specific training after election; certify learning and disclose completion

Safeguard and competent route: An academy exam must not become an arbitrary candidacy or office-disqualification barrier; additional eligibility restrictions require separate constitutional/rights analysis. [46]

Continuous training and evaluation

Recommended form: Annual learning, budget scrutiny, conflict management and public reporting

Safeguard and competent route: Evaluate actual role, not popularity or a single service score; provide correction and review

Independent oversight body

Recommended form: First map existing ECP, audit, service, ombudsman, anti-corruption and judicial jurisdictions; fill identified gaps

Safeguard and competent route: No new body may choose permissible political views or combine investigation, punishment and final appeal without safeguards

For appointed technical jobs, competence requirements and merit selection are appropriate under the service framework. For elected office, equal political participation and democratic legitimacy require a different approach. Reducing patronage requires enforceable land rights, fair access to services, transparent finance and credible institutions; a certificate alone cannot abolish entrenched social power.

10. A legal register that people can use

The **legal and evidence register** links each proposed repair to its source, responsible institution and required next step. Readers can distinguish an enacted provision, an unresolved amendment and a recommendation, then inspect the underlying document.

Each repair has a jurisdiction, instrument and provision, effective-status qualification, practical consequence, proposed remedy, competent authority, dependency and acceptance evidence. Classes distinguish **constitutional change (C)**, **primary law (L)**, **rules/delegation (R)**, **finance (F)**, **operations (O)**, and an **evidence gap (E)**. A lawful consent dependency is not called an adjudicated conflict; a proposal is not called enacted law; a stale consolidation is not silently corrected into an official original.

The most urgent examples are the Sindh judicial-status annotation and omitted cess, provincial finance/staff discretion, Punjab's unretrieved current act and sector interfaces, KP's conditional grant and planning chain, Balochistan's incomplete amendment overlays, and the current ICT succession position. A gap blocks acceptance of the affected service transfer, not unrelated lawful improvement.

CGPA's May 2024 information-access audit documents nonresponse and uneven follow-through after requests and complaints. Its selected sample, inconsistent dates and some count/percentage discrepancies prevent a current national ranking. The useful test is whether a person can actually obtain a contract, release record or reasoned reply, and secure a remedy when refused. [103]

The document framework to institutionalize

Gazette and enacted instrument register

Named institutional owner: Competent legislative secretariat/Law Department

Binding status and version control: Preserve original bytes, date, assent, commencement, repeal and source; attach cryptographic hash and retrieval record

Consolidated act and amendment history

Named institutional owner: Law Department with authorized legal verification

Binding status and version control: Show every insertion, omission, judicial effect and effective date; distinguish a research consolidation from an authoritative publication

Delegation and responsibility schedule

Named institutional owner: LG/sector department and receiving council

Binding status and version control: Cite enabling power, decision, officer, conditions, commencement and appeal; guidance cannot create a delegation

Finance and service charter

Named institutional owner: Finance/LG and council

Binding status and version control: Separate legal award, appropriation, cash release and nonbinding public explanation; identify recurrent and capital costs

Budget and reporting dictionary

Named institutional owner: Competent accounting authority with provincial adoption where required

Binding status and version control: Shared definitions, chart/version, classifications and reconciliation; no change of ownership hidden in a code change

Staff, asset, liability and records schedule

Named institutional owner: Transferor and successor, independently checked

Binding status and version control: Identify legal employer/owner/custodian, unresolved claims, opening balances and acceptance date

Citizen workflow and records standard

Named institutional owner: Authorized service body and records custodian

Binding status and version control: Publish fees, required consents, reasons and appeals; log access/corrections, retention and successor ownership

Create a publication gate: Law verifies authority and currency; Finance verifies fiscal definitions and funding; the service owner verifies operational reality; a named publisher issues the approved version. Retain superseded official instruments as legal history, with visible status labels. Administrative guidance should carry its issuing authority and explicitly state that it cannot override an act, rule or court order.

11. Phase reform by readiness

Time windows below are planning assumptions from a programme start, not promises or existing statutory deadlines. Implementation responsibilities belong to the competent public institutions listed below.

0-3 months: establish the baseline

Work and accountable institutions: Provincial/federal Law, LG, Finance and sector bodies authenticate legal chains, council coverage, awards, payroll, assets and pending cases; ECP position recorded

Fund it through: Appropriated diagnostic and transition budget

Gate before proceeding: Current-law gap closed for each pilot service; no unsupported service transfer

3-9 months: legislate and cost

Work and accountable institutions: Assemblies repair primary laws; governments issue valid rules; councils approve shared-service charters; Finance models equalization and shock rules

Fund it through: Costed fiscal plan including recurrent obligations

Gate before proceeding: Law, delegation, employer, revenue and appeal all identified; local democratic representation in place

6-18 months: limited pilots

Work and accountable institutions: Willing urban, town and rural councils operate a few reconciled services; provincial technical teams support; independent evaluator establishes comparisons

Fund it through: Pilot appropriation, local revenue and published grants

Gate before proceeding: Service continuity, actual release, staffed decisions, accessible appeal and reliable records demonstrated

12-24 months: settle guarantees

Work and accountable institutions: Federal/provincial political process negotiates targeted amendment; Islamabad status assessed separately; boundary consultation tests the 34 hypothesis

Fund it through: Separately disclosed constitutional/boundary transition costs

Gate before proceeding: Legislative approvals and institutional/fiscal settlement; no label-only province or administrative unit

18-36+ months: expand on evidence

Work and accountable institutions: Councils and provinces scale accepted functions, publish independent results and correct weak arrangements

Fund it through: Medium-term recurrent/capital plans and funded capacity

Gate before proceeding: Results survive an election, cash shock and institutional succession test; unresolved services stay with a named lawful provider

Transfer controls

Maintain services during transfer through a **jointly signed opening schedule**: every employee and pension obligation; asset title and condition; debt, guarantee, payable and receivable; procurement and concession; land/compensation dispute; pending application and appeal; record set and system credential; and grant restriction. Name transferor and successor for each item, with effective date and dispute route. A temporary service agreement may preserve delivery only within lawful authority; it does not cure missing statutory powers.

Do not terminate or privatize services merely to make an organogram simpler. Inventory donor restrictions, utility borrowing and guarantees, vendor licences and data portability. Protect staff rights and lawful creditor/claimant

rights while auditing disputed obligations. A continuity appropriation and authorized interim employer/operator must exist before the old arrangement ends.

Cost systems and cybersecurity, assisted access, staff training, independent review, new elections where required, cadastral work and asset renewal. Distinguish one-off transition costs from permanent provincial, council and shared-service payroll. Any claimed saving requires a baseline and evidence; fewer provincial offices or faster portals do not automatically mean lower total cost.

12. Test the full chain before calling it operational

These are desk-based design tests. Proposed reserve, deadline, tenure and review protections require enactment or a valid delegated instrument where current law does not already provide them.

Urban permit needs a Karachi water NOC

Responsible authority: Municipal intake owns the case; KWSC and building authority own their statutory decisions

Funding and governing instrument: Authorized fees and operating budgets; KWSC section 28 and applicable planning/building law

Remedy and acceptance evidence: One history and consent sequence; existing lawful appeal identified. No deemed water approval; verify tribunal operation before advertising it. [24]

Rural water pump fails

Responsible authority: Registered local service authority and named operator; provincial quality/technical escalation

Funding and governing instrument: Maintenance provision and funded emergency top-up; water/LG law, asset and service schedules

Remedy and acceptance evidence: Alternate safe supply and repair have an owner before cost settlement; resident can escalate unresolved failure

Provincial fiscal transfer is late

Responsible authority: Finance releases; PFC/competent body reviews; council records arrears and service impact

Funding and governing instrument: Applicable award, appropriation, release rules and proposed essential-service reserve

Remedy and acceptance evidence: Due/paid record; reasoned fiscal grievance; lawful reserve advance and reconciliation; court remedy where available

Flood crosses administrative unit and municipal lines

Responsible authority: Statutory district/provincial incident chain; councils and utilities carry out assigned tasks

Funding and governing instrument: Disaster law, notified plan, contingency appropriation and mutual-aid agreement

Remedy and acceptance evidence: One incident record, clear escalation, authorized spend and reimbursement; boundaries cannot leave warning or evacuation ownerless. [20]

Local-government act changes mid-term

Responsible authority: Legislature/government supplies lawful succession; ECP retains election role; providers continue

Funding and governing instrument: Savings/transition law, payroll/contracts and continuity appropriation

Remedy and acceptance evidence: Every person, asset, debt, application and appeal has a successor; electoral continuity protection and review enforceable

An MPA seeks a favoured contractor or staff transfer

Responsible authority: Authorized procurement/cadre officer decides; council/executive accountable within respective powers

Funding and governing instrument: Procurement/service law and approved budget; logged representation

Remedy and acceptance evidence: Record and refuse unlawful instruction; protected escalation and independent review; legitimate constituency complaint still heard

Administrative-unit board wants to change a cross-council tariff

Responsible authority: Statutory tariff authority and participating councils under the enabling arrangement

Funding and governing instrument: Sector law, charter, contribution and affordability provisions

Remedy and acceptance evidence: Public reasons/consultation and lawful tariff appeal; a board vote cannot override the sector act or create a tax

Resident cannot use digital identity or disputes a land entry

Responsible authority: Authorized service/records officer, with assisted access

Funding and governing instrument: Service/records/identity law, operating budget and data agreement

Remedy and acceptance evidence: Alternative lawful verification; correction and appeal; no deletion of title history or denial solely for portal failure

Islamabad is redesignated while compensation claims are pending

Responsible authority: Named federal/CDA successor and new institutions only when lawfully constituted

Funding and governing instrument: Amendment and consequential acts, land law, claims register and funded succession schedule

Remedy and acceptance evidence: Named debtor and appeal forum; province status does not erase a compensation claim or service obligation

The design provides a proposed owner, funding path, instrument and remedy for each test. It is **not an operational pass**: missing legal instruments, fiscal costing, staff readiness, current boundaries and actual review-body availability remain gates. Publish pilot results against baseline service quality, equitable access, cash predictability, decision quality and remedies, not only approvals processed.

13. What the evidence can and cannot establish

This proposal draws on laws, statistics and research inspected through **15 September 2026**. The latest research additions are identified separately from the dates of their underlying data. Event dates, publication dates, document editions and retrieval dates remain distinct. Videos were examined through source-language automatic captions and metadata; they were not fully watched and independently transcribed. Captions support contextual interpretation, not unverified legal conclusions or verbatim quotation in this report.

The official constitutional compilation and original amendment are now stored. Important gaps remain: the Punjab 2025 act original, complete provincial amendment/notification chains, original Supreme Court and subsequent Sindh compliance records, the current ICT successor law, actual PFC awards/releases and appointment/payment records. The unified register identifies retrieval and implementation status separately. Current documents do not by themselves prove actual compliance.

The census headline population is 241,499,431; the detailed-information universe is 240,458,089, a gap of 1,041,342. The source-cell and aggregation checks are documented with the downloadable methodology.

The census aggregates provide a transparent first 34-unit dataset. They do not validate current legal boundaries, optimal scale, future population, administrative unit-level survey estimates or fiscal viability. HIES/LFS are newer but geographically and methodologically different. The legacy map's Keamari limitation remains explicit.

The central decisions are whether to endorse the **three-level, elected-local model with shared administrative unit services**, commission a costed and consultative boundary review, and pursue immediate provincial repairs alongside narrow constitutional guarantees. Islamabad's province status deserves a separately costed constitutional settlement. Neither a new boundary nor a professional title substitutes for local authority, usable finance and an enforceable remedy.

Appendix A. Legal repair register

All 33 entries are proposed repairs or evidence gates. This appendix preserves the instrument, provision, current status, practical conflict, competent authority, remedy, dependencies and acceptance evidence. It does not certify that a provision is unlawful or that a repair has been enacted.

Repair classes: C = constitutional; L = legislation; R = rules; F = finance; O = operations; E = evidence. Priorities are analyst sequencing judgements, not statutory deadlines. Source numbers link to Appendix C.

R01. Constitution / Four provinces

Provision: Arts 32, 140A, 142-144

Effective status: Inspected compilation through 21 Nov 2025; implementation varies

Issue: Local elected responsibility can lack matching decision, staff and finance authority

Proposed remedy: Costed service schedules under provincial law; optional narrow constitutional guarantees; identify lawful basis of every common requirement

Competent authority: Provincial assemblies, LG/Law/Finance; Parliament for constitutional option

Acceptance evidence: Enabling law, elected recipient, valid delegations, costed appropriation and appeal identified

Dependencies: None recorded; service-specific legal and funding conditions still apply.

Flow: Authority > duty > funds/staff > service > remedy

Repair class / gate: C/L/R/F | Acceptance gate for affected function

Sequence: P 2 · Design, cost and implement the service reform

Implementation: Proposed repair; actual operation not verified

Solutions: SOL-01, SOL-16 | **Sources:** [7]

R02. Local Government Act 2025 / Punjab

Provision: ss 34-35, 86, 88, 191-195 (indexed passages)

Effective status: Official original unavailable; ActLXXX 2025 title/metadata and indexed text only

Issue: District-authority, finance and succession arrangements cannot be certified from index alone

Proposed remedy: Retrieve original/current overlays; reconcile DC/sector/council roles; publish function-by-function transfer and audit arrangements

Competent authority: Assembly Secretariat, Law/LG/Finance and sector agencies

Acceptance evidence: Original, amendments, notifications, staff/payroll/asset/contract schedules and actual award/release

Dependencies: R01

Flow: Enactment > district/sector role > transfer > operating budget

Repair class / gate: E/L/R/F | Acceptance gate for affected function

Sequence: P 1 · Close evidence/currentness gap before affected adoption

Implementation: Proposed repair; actual operation not verified

Solutions: SOL-01 | **Sources:** [3]

R03. Water and Sanitation Authority Act 2025; Suthra Punjab Authority Act 2026 / Punjab

Provision: Water ss 6, 10, 13; Suthra s 26

Effective status: Water original stored; Suthra original unavailable, earlier indexed evidence only; transfers unverified

Issue: Provincial authority, local council and operating provider may hold different powers

Proposed remedy: Reconcile tariffs, standards, operator succession and local oversight; keep existing lawful provider until funded handover

Competent authority: Provincial Assembly; LG/Water/Finance and authorities

Acceptance evidence: Current act chain and notified assets, operating staff, charges and service agreements

Dependencies: R02

Flow: Sector law > council duty > operator > tariff/appeal

Repair class / gate: E/L/R/O | Acceptance gate for affected function

Sequence: P 2 · Design, cost and implement the service reform

Implementation: Proposed repair; actual operation not verified

Solutions: SOL-01 | **Sources:** [9], [11], [3]

R04. SLGA 2013; Supreme Court holding reproduced in SHC judgment / Sindh

Provision: ss 74, 75(1); SHC PDFp 36 reproducing PLD 2022 SC 439

Effective status: Published consolidation prints provisions struck down in reproduced holding; original SC and full subsequent history outstanding

Issue: Reader may invoke powers inconsistent with court holding

Proposed remedy: Annotate judicial status, retrieve original/order history and audit agency compliance; do not silently alter original Gazette

Competent authority: Sindh Law Department and competent agencies, subject to courts

Acceptance evidence: Certified legal-status annotation, original judgment and compliance record

Dependencies: None recorded; service-specific legal and funding conditions still apply.

Flow: Court holding > consolidation > delegated decisions

Repair class / gate: E/L/R | Acceptance gate for affected function

Sequence: P 1 · Close evidence/currentness gap before affected adoption

Implementation: Proposed repair; actual operation not verified

Solutions: SOL-14 | **Sources:** [21], [22]

R05. Finance Act 2025; SLGA / Sindh

Provision: Finance s 8 omitting SLGA s 95

Effective status: Original omission stored; actual collection status unverified

Issue: Legacy forms/budgets may retain obsolete local cess

Proposed remedy: Remove obsolete charge from current schedules; inspect collections/refund or correction obligations before quantifying exposure

Competent authority: Law/Finance/LG and competent legislature

Acceptance evidence: Updated charging authority, forms and audited collection reconciliation

Dependencies: None recorded; service-specific legal and funding conditions still apply.

Flow: Revenue law > billing > receipt > remedy

Repair class / gate: L/R/F/O | Acceptance gate for affected function

Sequence: P 1 · Close evidence/currentness gap before affected adoption

Implementation: Proposed repair; actual operation not verified

Solutions: SOL-14 | **Sources:** [34], [21]

R06. KWSC Act 2023 / Karachi, Sindh

Provision: ss 5, 11, 28(4)-(5), 37

Effective status: Original stored; mayor chair and CEO process exist; tribunal operation unverified

Issue: Municipal intake cannot replace mandatory utility NOC or invent an operating tribunal

Proposed remedy: Preserve elected chair; coordinate service intake and statutory consents; verify appeal forum and filing access

Competent authority: KWSC; planning/building bodies; legislature for changed powers

Acceptance evidence: Consent owner, required evidence, status trace and actual available appeal

Dependencies: R04

Flow: Application > water NOC > building decision > statutory review

Repair class / gate: R/O/E | Acceptance gate for affected function

Sequence: P 1 · Close evidence/currentness gap before affected adoption

Implementation: Proposed repair; actual operation not verified

Solutions: SOL-07 | **Sources:** [24]

R07. LG Act 2013; Land-Use and Building Control Act 2021 / KP

Provision: LG s 25B; planning ss 10-14

Effective status: Published originals stored; current operational notifications unverified

Issue: Local planning meets DC-convened district committee and provincial authority

Proposed remedy: Separate spatial policy, local plan and permission; publish competent deciding and appeal authorities

Competent authority: Provincial legislature; Law/LG/planning bodies

Acceptance evidence: Reconciled decision schedule and live appeal contact

Dependencies: R01

Flow: Spatial framework > local plan > permit > review

Repair class / gate: L/R/O | Acceptance gate for affected function

Sequence: P 2 · Design, cost and implement the service reform

Implementation: Proposed repair; actual operation not verified

Solutions: SOL-01, SOL-07 | **Sources:** [25], [27]

R08. LG Act 2013 / KP

Provision: ss 52-53, particularly 53(1)(a)

Effective status: Inspected text:20% of provincial-share ADP, subject to conditions/carve-out; not all revenues

Issue: Election-conditioned development grant is not secure recurrent service finance

Proposed remedy: Disclose denominator, carve-outs and award; protect essential operating finance during council/act transitions

Competent authority: Provincial legislature, Finance and PFC

Acceptance evidence: Award, eligibility, monthly release and funded continuity rule

Dependencies: R01

Flow: Provincial ADP > award > eligible grant > cash/service

Repair class / gate: L/F | Acceptance gate for affected function

Sequence: P 2 · Design, cost and implement the service reform

Implementation: Proposed repair; actual operation not verified

Solutions: SOL-03, SOL-04 | **Sources:** [25]

R09. LG Amendment Act 2022 / Balochistan

Provision: ss 22, 30, 35-37

Effective status: Original stored; later overlays incomplete

Issue: Technical scrutiny may displace or delay council budget authority

Proposed remedy: Time-bound reasoned technical scrutiny with review; retain council vote and publish commission decision

Competent authority: Provincial Assembly, LG Board, Finance/LCFC

Acceptance evidence: Current consolidated powers, scrutiny log and budget approval

Dependencies: R12

Flow: Technical review > council vote > finance release

Repair class / gate: L/R/F | Acceptance gate for affected function

Sequence: P 2 · Design, cost and implement the service reform

Implementation: Proposed repair; actual operation not verified

Solutions: SOL-01 | **Sources:** [29]

R10. Finance Act 2025 / Balochistan

Provision: s 13(2)-(6)

Effective status: Original stored; target section not expressly named; 2026 overlay unresolved

Issue: Unreliable consolidation and downstream accounting instructions

Proposed remedy: Obtain certified interpretation/corrigendum within lawful limits or legislative correction; retrieve later overlay

Competent authority: Assembly Secretariat; Law and Finance

Acceptance evidence: Certified target provision and amendment chain

Dependencies: None recorded; service-specific legal and funding conditions still apply.

Flow: Amending instruction > target text > valid guidance

Repair class / gate: E/L/R | Acceptance gate for affected function

Sequence: P 1 · Close evidence/currentness gap before affected adoption

Implementation: Proposed repair; actual operation not verified

Solutions: SOL-14 | **Sources:** [30], [31]

R11. Finance Act 2025 / Balochistan

Provision: s 13(7), inserting s 114(5)

Effective status: Original broad foreign-investment exception inspected; exact reach and later changes unsettled

Issue: Uniform service/revenue model may overlook an applicable exception

Proposed remedy: Register exception and obtain scoped legal interpretation before assigning charges or powers

Competent authority: Law/Finance; legislature where repair required

Acceptance evidence: Current scoped interpretation and affected projects/functions list

Dependencies: R10

Flow: Exception > scope > allocation > lawful charge

Repair class / gate: E/L/F | Acceptance gate for affected function

Sequence: P 1 · Close evidence/currentness gap before affected adoption

Implementation: Proposed repair; actual operation not verified

Solutions: SOL-14 | **Sources:** [30]

R12. LG Act 2010 and 2022 amendment / Balochistan

Provision: Amendment ss 23, 25, 26 affecting 72, 75, 76; ss 35-36 affecting 120/commission

Effective status: 2010/2022 originals stored; 2023 LG and 2026 Finance overlays unavailable

Issue: Specified government powers replaced with CM powers; commission constitution/finance stays executive-centred

Proposed remedy: Retrieve overlays; delegate routine personnel decisions under published rules; strengthen local representation, reasons and independent review

Competent authority: Provincial Assembly; CM/LG/Law/Finance within competence

Acceptance evidence: Current amendment chain, notifications, cadre/commission rules and actual awards

Dependencies: R10

Flow: Appointment/rules > staff control > local delivery > review

Repair class / gate: E/L/R/F | Acceptance gate for affected function

Sequence: P 1 · Close evidence/currentness gap before affected adoption

Implementation: Proposed repair; actual operation not verified

Solutions: SOL-05, SOL-06 | **Sources:** [51], [29], [30], [31]

R13. ICT LG Act 2015; 2024 amendment; January 2026 ordinance; Constitution / Islamabad

Provision: Historical ss 73, 94, 130; OrdinanceII 2026; Art 89

Effective status: Originals stored; January ordinance alone beyond ordinary 240-day maximum by 11 Sep 2026; replacement/savings unverified

Issue: Cannot certify current local structure from expired ordinary ordinance period

Proposed remedy: Retrieve replacement/enactment and savings instruments; establish current lawful provider, election, finance and succession chain

Competent authority: Parliament, federal Law/Interior, ICT/CDA and ECP within powers

Acceptance evidence: Current operative instrument, commencement/savings and lawful service authority

Dependencies: None recorded; service-specific legal and funding conditions still apply.

Flow: Ordinance duration > subsequent law > successor > continuous services

Repair class / gate: E/L/R/F | Acceptance gate for affected function

Sequence: P 1 · Close evidence/currentness gap before affected adoption

Implementation: Proposed repair; actual operation not verified

Solutions: SOL-15 | **Sources:** [8], [55], [53], [7]

R14. 2026 LG amendment proceedings / Islamabad

Provision: Committee recommendation/deferral material

Effective status: Committee activity established; exact final enactment not established

Issue: Press statement could be mistaken for operative law

Proposed remedy: Obtain committee report, passed text, assent, Gazette and commencement; link to current-law record

Competent authority: Assembly/Senate secretariats; federal Law Division

Acceptance evidence: Authenticated enacted chain or explicit no-enactment finding

Dependencies: R13

Flow: Proposal > passage > assent > commencement

Repair class / gate: E | Acceptance gate for affected function

Sequence: P 1 · Close evidence/currentness gap before affected adoption

Implementation: Proposed repair; actual operation not verified

Solutions: SOL-14, SOL-15 | **Sources:** [6]

R15. Rules of business, delegations and subordinate instruments / Four provinces/ICT

Provision: Punjab catalogue; Balo LG allocation items 7, 16; service-specific rules

Effective status: Partial published evidence; complete current notification chains unavailable

Issue: Old allocation, form or job description can contradict amended primary law

Proposed remedy: Audit each pilot service from act to officer; publish version owner and revoke/replace stale instruments lawfully

Competent authority: Provincial/federal Law, LG and sector secretaries

Acceptance evidence: Current provision-by-provision delegated powers and approved forms For education and health cases, verify asset/employer responsibility, works or clinical authority, financial limits and the current facility-specific instruments.

Dependencies: R01

Flow: Act > rule > delegation > officer > decision

Repair class / gate: E/R/O | Acceptance gate for affected function

Sequence: P 1 · Close evidence/currentness gap before affected adoption

Implementation: Proposed repair; actual operation not verified

Solutions: SOL-01, SOL-07, SOL-14 | **Sources:** [10], [35], [105], [106]

R16. SLGA 2013 / Sindh

Provision: ss 112-115; 113(4), 114(5), 115(2)

Effective status: Published original consolidation inspected; actual award/release performance not established

Issue: Government can alter PFC recommendations with reasons; prompt release/grievance provisions need operational accountability

Proposed remedy: Publish award, reasons, scheduled versus receipt-linked releases, arrears and grievance outcomes; improve independent enforcement

Competent authority: Provincial Assembly, Finance/LG/PFC

Acceptance evidence: Dated award, monthly entitlement/cash, reasoned grievances and reserve funding

Dependencies: R05

Flow: Pool > recommendation > government reasons > release > grievance

Repair class / gate: L/F/O | Acceptance gate for affected function

Sequence: P 2 · Design, cost and implement the service reform

Implementation: Proposed repair; actual operation not verified

Solutions: SOL-03, SOL-04 | **Sources:** [21]

R17. SLGA 2013 / Sindh

Provision: s 120(1)(d), 120(3)

Effective status: Published provisions: CM dispute role; suspension up to 90 days on commission recommendation during inquiry

Issue: Executive role in underlying dispute and resolution can weaken independence

Proposed remedy: Define precise triggers, notice/hearing, reasons, narrow caretaker functions, time limit and independent review

Competent authority: Provincial legislature/LG Commission; competent courts

Acceptance evidence: Current orders, hearing/review route and essential-service continuity

Dependencies: R04

Flow: Complaint > inquiry > bounded intervention > independent remedy

Repair class / gate: L/R/O | Acceptance gate for affected function

Sequence: P 2 · Design, cost and implement the service reform

Implementation: Proposed repair; actual operation not verified

Solutions: SOL-05 | **Sources:** [21]

R18. SLGA 2013 / Sindh

Provision: s 121(5); cadre rules

Effective status: Published provincial transfer power over unified-grade council staff; actual practice unverified

Issue: Council service responsibility can be disrupted by external staff movement

Proposed remedy: Merit cadre, tenure policy, recorded exceptions, replacement and funded payroll/pensions; lawful service appeal

Competent authority: Provincial Assembly and competent cadre/LG authorities

Acceptance evidence: Employment/transfer rules, critical-post coverage and reasoned appeal

Dependencies: R01

Flow: Employer > post/tenure > service continuity > service appeal

Repair class / gate: L/R/F | Acceptance gate for affected function

Sequence: P 2 · Design, cost and implement the service reform

Implementation: Proposed repair; actual operation not verified

Solutions: SOL-06 | **Sources:** [21]

R19. Constitution; SLGA; service/procurement instruments / Four provinces; Sindh example

Provision: Arts 129-130; SLGA 120(1)(h); actual delegated powers

Effective status: Assembly/budget and consultative roles exist; individual informal interference not proven

Issue: Political representations can be confused with power to choose contractor, staff or permit outcome

Proposed remedy: Publish role boundaries and log representations; lawful officers decide; conflicts and retaliation protected; audit actual conduct

Competent authority: Assemblies/committees, executives, councils and competent oversight

Acceptance evidence: Procurement/cadre legal chain and sampled decision/representation records

Dependencies: R15

Flow: Representation > authorized decision > reasons > scrutiny

Repair class / gate: R/O/E | Acceptance gate for affected function

Sequence: P 2 · Design, cost and implement the service reform

Implementation: Proposed repair; actual operation not verified

Solutions: SOL-05, SOL-06, SOL-09 | **Sources:** [7], [21], [3], [25], [29]

R20. Constitution, Twenty-Seventh Amendment; Sindh Special Assistants Act / Four provinces; Sindh appointments

Provision: Art 130(1), (6), (11); 27th Act s 14; SAsAct s 4

Effective status: Inspected cabinet ceiling 17 or 13% whichever higher; advisers<=7; statutory SAs separate; roster unverified

Issue: Aggregate political-team count can produce false cabinet-cap conclusion

Proposed remedy: Dated appointment/delegation/remuneration register by legal category; assess constitutionality, necessity and affordability separately

Competent authority: Provincial Law/Finance/CM Secretariat; assembly scrutiny; courts

Acceptance evidence: Gazette appointments, category, CM inclusion, payroll/payment and legal interpretation where needed

Dependencies: None recorded; service-specific legal and funding conditions still apply.

Flow: Appointment power > category > delegation > payment > scrutiny

Repair class / gate: E/R/F/O | Acceptance gate for affected function

Sequence: P 2 · Design, cost and implement the service reform

Implementation: Proposed repair; actual operation not verified

Solutions: SOL-05 | **Sources:** [7], [50], [56], [63]

R21. LG Act 2013; LG Amendment 2026 / KP

Provision: ss 56-60, 64; 2026 amendment s 6(5)(e)

Effective status: Originals stored separately; s 59 contains reasons, hearing/inquiry and time limit

Issue: Broad public-interest powers can reduce local discretion; safeguards must not be omitted from diagnosis

Proposed remedy: Preserve hearing/time limits, narrow triggers, independent review, publish decisions; reconcile separate delimitation amendment

Competent authority: Provincial legislature, LG/commission and courts

Acceptance evidence: Consolidated text and intervention/delimitation notifications with review

Dependencies: R01

Flow: Direction > reasons/hearing > time limit > review

Repair class / gate: L/R/O | Acceptance gate for affected function

Sequence: P 2 · Design, cost and implement the service reform

Implementation: Proposed repair; actual operation not verified

Solutions: SOL-05 | **Sources:** [25], [26]

R22. Proposed administrative unit enabling laws and agreements / Four provinces/ICT

Provision: Shared-service charter; no existing national 34-unit law identified

Effective status: Analytical policy proposal, not enacted jurisdiction

Issue: Appointed administrative unit could absorb local budgets or claim powers from a map

Proposed remedy: Constituent elected councils retain budgets; specify only shared duties, representation, contribution, assets, staff, tariff/debt and exit rules

Competent authority: Provincial assemblies and councils; Parliament/ICT for capital

Acceptance evidence: Enabling provisions and signed, affordable, reviewable charter with council membership mapped

Dependencies: R01, R15

Flow: Elected mandate > lawful joint function > contribution > provider > independent review

Repair class / gate: L/R/F/O | Acceptance gate for affected function

Sequence: P 2 · Design, cost and implement the service reform

Implementation: Proposed repair; actual operation not verified

Solutions: SOL-02, SOL-12 | **Sources:** [7], [24], [25], [51]

R23. SEZ Act 2012/BOI framework / Pakistan

Provision: Current stored BOI consolidation scope

Effective status: Industrial/investment regime distinct from proposed governance administrative units

Issue: Name could falsely imply tax concessions, exemptions or compulsory powers

Proposed remedy: Maintain separate registers and approval regimes; no automatic privilege from governance geography

Competent authority: BOI and relevant competent governments/legislatures

Acceptance evidence: Each industrial privilege linked to its own lawful approval

Dependencies: R22

Flow: Governance catchment → industrial SEZ approval

Repair class / gate: L/R/O | Acceptance gate for affected function

Sequence: P 2 · Design, cost and implement the service reform

Implementation: Proposed repair; actual operation not verified

Solutions: SOL-02 | **Sources:** [43], [44]

R24. Constitution, finance law and proposed PFC reforms / Four provinces

Provision: Arts 160, 167(4); provincial awards/appropriations

Effective status: NFC/provincial framework exists; no costed universal local share proposed here

Issue: Appropriation, cash and spending confused; duties may arrive without funds

Proposed remedy: Cost services; publish equalization model, due/cash/arrears, shock rules and funded reserve; NEC borrowing condition correctly identified

Competent authority: Provincial assemblies/Finance/PFC; constitutional bodies within powers

Acceptance evidence: Affordable recurrent/capital/payroll plan, valid award and reserve/appeal instrument

Dependencies: R01, R16, R08

Flow: Duty cost > pool > allocation > appropriation > cash > service

Repair class / gate: L/F/O | Acceptance gate for affected function

Sequence: P 2 · Design, cost and implement the service reform

Implementation: Proposed repair; actual operation not verified

Solutions: SOL-03, SOL-04, SOL-16 | **Sources:** [7], [21], [25], [65], [101]

R25. Proposed minimum guarantees; Constitution/election law / Pakistan/provinces

Provision: Arts 140A, 239; Elections Act and local law

Effective status: Guarantees are proposal; no fabricated present deadline

Issue: Ordinary act replacement or intervention can separate elected authority from services

Proposed remedy: Protect election timetable/continuity, bounded intervention, savings and funded lawful interim operations; preserve ECP role

Competent authority: Parliament/provincial assemblies; ECP/executives within powers

Acceptance evidence: Valid timetable, current elected institutions, succession and funded continuity

Dependencies: R01

Flow: Election > mandate > institutional change > lawful successor/remedy

Repair class / gate: C/L/R/F | Acceptance gate for affected function

Sequence: P 3 · Conditional constitutional/structural track

Implementation: Proposed repair; actual operation not verified

Solutions: SOL-11 | **Sources:** [7], [36]

R26. Constitution; CDA laws / Islamabad/prospective province

Provision: Arts 1, 51, 59, 106, 129-140A, 142(d), 160, 239; CDA 1960 and Act I 2026

Effective status: Province status is proposed; current ICT successor position unresolved

Issue: Label cannot establish assembly, revenue, provincial executive or successor liabilities

Proposed remedy: Negotiate consequential representation/fiscal/capital/justice settlement, assets/staff/debt/claims; 239(4) conditional on altered existing provincial limits

Competent authority: Parliament; affected province if limits altered; federal institutions and future lawful successors

Acceptance evidence: Constitutional approvals, consequential acts, fiscal settlement and complete succession

Dependencies: R13, R14, R24

Flow: Status amendment > institutions/finance > assets/claims > continuous services

Repair class / gate: C/L/F/R/O | Acceptance gate for affected function

Sequence: P 3 · Conditional constitutional/structural track

Implementation: Proposed repair; actual operation not verified

Solutions: SOL-15 | **Sources:** [7], [52], [54]

R27. Draft 34 atlas; census and OCHA geometry / Four provinces/ICT

Provision: 136 census reporting districts; 34 analytical catchments

Effective status: Statistics aggregated; boundaries not authenticated; Keamari separate geometry absent

Issue: Exact district totals do not prove polygon coverage, optimal scale or elected council membership

Proposed remedy: Consult on travel/network/community/fiscal fit; authenticate current boundaries; map councils/wards; revisit 34 if evidence requires

Competent authority: Competent delimitation/planning bodies, councils and communities

Acceptance evidence: Validated crosswalk/geography, public consultation and fiscal/service feasibility

Dependencies: R22

Flow: Census district > statistical administrative unit > current legal/council map > enacted service area

Repair class / gate: E/O/L | Acceptance gate for affected function

Sequence: P 1 · Close evidence/currentness gap before affected adoption

Implementation: Proposed repair; actual operation not verified

Solutions: SOL-02, SOL-12, SOL-16 | **Sources:** [66], [96], [97], [98], [102]

R28. Service, identity and records law; proposed interoperable portal / Four provinces/ICT

Provision: Service-specific delegation, consent, correction and data-sharing provisions

Effective status: Common portal is proposal, not universal legal authority

Issue: Digital intake could bypass consent, exclude residents or consolidate unlawful data access

Proposed remedy: One case history; preserve statutory decisions/appeals, assisted access, minimum data, correction, retention and continuity

Competent authority: Service regulators/councils, identity/records authorities and legislatures

Acceptance evidence: Legality review, staffed assisted route, actual appeals and tested access/continuity controls
 Demonstrate safe interim schooling or confirmed clinical referral, protected child/patient data and the applicable education/health complaint route; emergency action is not held for the complaint period.

Dependencies: R15, R06

Flow: Intake > lawful verification/consents > reasoned decision > correction/appeal

Repair class / gate: L/R/O | Acceptance gate for affected function

Sequence: P 2 · Design, cost and implement the service reform

Implementation: Proposed repair; actual operation not verified

Solutions: SOL-07, SOL-08, SOL-10 | **Sources:** [7], [24], [103], [105], [107], [108]

R29. PIPS Act; Constitution; political/election framework / Pakistan/provinces

Provision: PIPS statutory mandate; Art 17 and participation guarantees; role-specific training

Effective status: Academy/career/certification additions are proposals; existing PIPS baseline stored

Issue: Certification could become arbitrary candidate-selection power

Proposed remedy: Use funded open/post-election learning, separate appointed job competence from elected eligibility, map existing oversight before new body

Competent authority: Parliament/provinces, PIPS/training institutions; ECP within lawful role

Acceptance evidence: Mandate/budget, accessible curriculum, no arbitrary candidacy gate and review process

Dependencies: None recorded; service-specific legal and funding conditions still apply.

Flow: Participation > training > transparent responsibility > democratic scrutiny

Repair class / gate: L/R/F/O | Acceptance gate for affected function

Sequence: P 2 · Design, cost and implement the service reform

Implementation: Proposed repair; actual operation not verified

Solutions: SOL-13 | **Sources:** [7], [45], [46], [47]

R30. NDMA Act 2010 and notified disaster plans / Four provinces/ICT

Provision: District/provincial coordination and mutual aid

Effective status: Original image PDF stored; district and provincial provisions visually inspected; current local plans unverified

Issue: administrative unit board could compete with statutory response chain

Proposed remedy: Name statutory incident authority, assign council/utility actions, emergency procurement and reimbursement; inspect current plans

Competent authority: NDMA/PDMA/DDMA and competent local responders

Acceptance evidence: Notified plan, authorized funds, asset roster and exercised escalation

Dependencies: R22

Flow: Warning > statutory command > local action > reimbursement/audit

Repair class / gate: R/F/O/E | Acceptance gate for affected function

Sequence: P 2 · Design, cost and implement the service reform

Implementation: Proposed repair; actual operation not verified

Solutions: SOL-12 | **Sources:** [20], [102]

R31. Proposed document control and research register / Four provinces/ICT

Provision: Gazette, consolidation, delegation, service charter, budget/records versions

Effective status: Research register is not a certified government consolidation

Issue: Guidance or stale text can appear to supersede binding instrument

Proposed remedy: Preserve originals; attach amendment/judicial history, owner, authority, hash and effective date; generate consistent public views

Competent authority: Law/legislative secretariats, Finance and service document owners

Acceptance evidence: Authorized publication workflow and auditable amendment/delegation chain

Dependencies: R15

Flow: Original > verified status > consolidated view > service instruction

Repair class / gate: R/O/E | Acceptance gate for affected function

Sequence: P 2 · Design, cost and implement the service reform

Implementation: Proposed repair; actual operation not verified

Solutions: SOL-08, SOL-14 | **Sources:** [7], [21], [22], [34]

R32. Procurement, audit, cadre and complaint framework / Pilot councils/shared providers

Provision: Service-specific laws; proposed controls and evaluation

Effective status: Controls proposed; Punjab procurement/cities studies have bounded scope

Issue: Decentralization may relocate capture; performance dashboard may be gamed

Proposed remedy: Separate decisions/payment, disclose conflicts/awards, protect complaints, independent verification; baseline and comparison before benefit claim

Competent authority: Councils, professional officers, statutory auditors/regulators and independent evaluators

Acceptance evidence: Comparable cost/quality/access data, lawful complaint route and evidence of action Independently sampled service records and tested disclosure/appeal follow-through; no untested national performance bonus.

Dependencies: R19, R24, R28

Flow: Authority > transparent decision > independent check > enforceable consequence

Repair class / gate: R/F/O/E | Acceptance gate for affected function

Sequence: P 2 · Design, cost and implement the service reform

Implementation: Proposed repair; actual operation not verified

Solutions: SOL-09, SOL-10, SOL-16 | **Sources:** [60], [61], [62], [65], [99], [100], [103], [107]

R33. Successor legislation and transfer instruments / All transferred services

Provision: Staff, assets, liabilities, records, pending decisions and claims

Effective status: No blanket transfer enacted by this report

Issue: Old body may cease before successor can pay, employ or hear claims

Proposed remedy: Signed opening balances and itemized legal succession; preserve pensions/creditors/compensation and funded interim operator

Competent authority: Transferor/receiving authorities; Law/Finance and competent legislature

Acceptance evidence: Every item has owner/debtor/custodian, effective date, funding and dispute forum

Dependencies: R15, R24

Flow: Legal successor > opening schedule > funded operations > review

Repair class / gate: L/R/F/O | Acceptance gate for affected function

Sequence: P 2 · Design, cost and implement the service reform

Implementation: Proposed repair; actual operation not verified

Solutions: SOL-04, SOL-06, SOL-08, SOL-11, SOL-16 | **Sources:** [3], [8], [24], [29], [54]

Appendix B. The 34 draft administrative units

The 2023 census aggregates below cover 136 source districts and 241,499,431 people across the four provinces and Islamabad. Administrative units are analytical groupings, not enacted or optimized boundaries. Islamabad is one unit; proposed province status has no present legal effect.

Urban share uses census headcount. Literacy is age 10+ among the relevant detailed-information population; it is not a share of all residents. Detailed information excludes some headcount-only coverage, so demographic denominators differ from headline population. More recent provincial survey estimates are not relabelled as unit-level statistics.

Geography caution: the map uses legacy district polygons. Keamari is included in the relevant population aggregation but lacks a separately validated matching polygon. The map and unit table do not settle current legal boundaries. Sources [43], [44], [51] and [66]; crosswalk and arithmetic methods are in the online atlas.

Punjab

Unit / name	Population	Urban %	Literacy 10+ %	Service implication
01 Bahawalpur	13,400,009	29.4	52.1	Town hubs plus rural outreach
02 Dera Ghazi Khan	12,892,465	21.5	48.0	Town hubs plus rural outreach
03 Faisalabad	16,228,526	38.5	68.8	Town hubs plus rural outreach
04 Gujranwala	13,730,007	43.2	76.0	Town hubs plus rural outreach
05 Gujrat-Mandi Bahauddin	5,048,861	33.1	77.4	Town hubs plus rural outreach
06 Lahore	22,772,710	70.8	73.6	Local desks and shared metropolitan networks
07 Multan	14,085,102	30.7	59.4	Town hubs plus rural outreach
08 Rawalpindi	11,406,496	50.9	79.6	Local desks and shared metropolitan networks
09 Sahiwal	8,533,471	28.3	61.0	Town hubs plus rural outreach
10 Sargodha	9,591,275	28.6	63.2	Town hubs plus rural outreach

Sindh

Unit / name	Population	Urban %	Literacy 10+ %	Service implication
11 Hyderabad	11,659,246	37.3	45.4	Town hubs plus rural outreach
12 Karachi Central-East	7,744,067	100.0	81.8	Local desks and shared metropolitan networks
13 Karachi Harbour-West	7,077,595	96.5	69.7	Local desks and shared metropolitan networks
14 Karachi Malir-Korangi	5,561,219	77.2	72.6	Local desks and shared metropolitan networks
15 Larkana	7,093,706	30.6	44.5	Town hubs plus rural outreach
16 Mirpur Khas	4,619,624	19.4	40.4	Distributed rural service and maintenance teams
17 Shaheed Benazirabad	5,930,649	29.3	49.9	Town hubs plus rural outreach
18 Sukkur	6,010,041	33.9	49.7	Town hubs plus rural outreach

Khyber Pakhtunkhwa

Unit / name	Population	Urban %	Literacy 10+ %	Service implication
19 Bannu	3,092,078	5.0	42.1	Distributed rural service and maintenance teams
20 Dera Ismail Khan	3,188,779	13.3	41.7	Distributed rural service and maintenance teams
21 Hazara	6,188,736	10.3	61.0	Distributed rural service and maintenance teams
22 Kohat	3,752,436	12.5	50.9	Distributed rural service and maintenance teams
23 Malakand	9,959,399	10.2	47.5	Distributed rural service and maintenance teams
24 Mardan	4,639,498	17.1	56.9	Distributed rural service and maintenance teams
25 Peshawar	10,035,171	26.3	51.3	Town hubs plus rural outreach

Balochistan

Unit / name	Population	Urban %	Literacy 10+ %	Service implication
26 Kalat	2,721,018	31.7	38.7	Town hubs plus rural outreach; sparse-area funding supplement
27 Loralai	870,000	11.4	39.9	Distributed rural service and maintenance teams
28 Mekran	1,875,872	37.5	47.7	Town hubs plus rural outreach; sparse-area funding supplement
29 Nasirabad	2,044,021	19.1	32.6	Distributed rural service and maintenance teams
30 Quetta	4,259,163	46.4	51.7	Town hubs plus rural outreach
31 Rakhshan	1,040,001	18.3	36.8	Distributed rural service and maintenance teams; sparse-area funding supplement
32 Sibi	1,156,748	24.2	34.7	Town hubs plus rural outreach; sparse-area funding supplement
33 Zhob	927,579	12.0	32.3	Distributed rural service and maintenance teams; sparse-area funding supplement

Islamabad

Unit / name	Population	Urban %	Literacy 10+ %	Service implication
34 Islamabad	2,363,863	46.9	84.0	Capital/federal interfaces; province status requires amendment

Appendix C. Sources and evidence limits

The numbered sources below are the inspected evidence corpus. Titles link to the publisher or official location. Retrieval of a document is not proof of implementation. Legal originals, indexing pages, political statements, research and statistics have different evidential roles; the record states what was inspected and any relevant limitation. Evidence edition: 15 September 2026.

Research findings support bounded mechanisms. They do not establish that 34 units are optimal, predict national savings or measure corruption in the proposed system. Automatic captions are contextual evidence and not an authenticated transcript.

[1] Hamid Mir at UMT, HUM News video

Status: captions inspected | **Retrieved:** 2026-09-11 | **Inspected:** Source-language automatic captions and metadata; not full playback or independently verified transcription. | **Limit:** Political statements and research findings do not establish enacted law, actual implementation or personal wrongdoing. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[3] Punjab Local Government Act 2025

Status: unavailable | **Retrieved:** 2026-09-11 | **Inspected:** Act LXXX 2025; assent/Gazette 20 Oct 2025; official indexed text only, PDF retrieval unavailable; ss 34-35 district authorities; 86 audit; 88(2): finance commission | **Implementation:** Not certified; separate notifications, awards, releases and operational evidence required.

[6] National Assembly committee press-release archive

Status: Earlier evidence inspected; not refreshed for this edition | **Inspected:** Indexed 3 September 2026 item; aggregate includes inconsistent recommendation/deferral wording. Neither final bill nor enactment established. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[7] Constitution of Pakistan, 27th Amendment incorporated

Status: downloaded official | **Retrieved:** 2026-09-11 | **Inspected:** National Assembly edition through 21 November 2025; Article 130 printed 69-70/PDF 91-92 and Article 239 printed 151/PDF 173 visually checked. Focused currency check 11 September 2026; not exhaustive legal certification. | **Legal status:** Official consolidation; edition-limited | **Implementation:** Not established by document retrieval; operational records required where relevant.

[8] CDA compilation including ICT Local Government Act 2015

Status: downloaded | **Retrieved:** 2026-09-11 | **Inspected:** Historical CDA compilation of the ICT Act 2015 baseline, not a 2026 consolidation. Inspected sections 73, 94, 116 and 130; printed pages 1203-1284. | **Implementation:** Not certified; separate notifications, awards, releases and operational evidence required.

[9] Suthra Punjab Authority Act 2026

Status: unavailable | **Retrieved:** 2026-09-11 | **Inspected:** Official indexed s 26 transition passage; no complete downloaded act or operative transfers verified. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[10] Punjab LGCD rules catalogue

Status: Earlier evidence inspected; not refreshed for this edition | **Inspected:** Catalogue entries dated 31 August and 2 September 2026. Text/effect of the subordinate instruments not verified. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[11] Punjab Water and Sanitation Authority Act 2025

Status: downloaded | **Retrieved:** 2026-09-11 | **Inspected:** Downloaded official PDF; ss 6, 10, 13; implementation notifications unverified. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[12] South Africa Constitution, Chapter 7

Status: Earlier evidence inspected; not refreshed for this edition | **Inspected:** Sections 151, 154-156, 159. Mechanisms, not evidence of municipal performance. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[13] South Africa Constitution, Chapter 13

Status: Earlier evidence inspected; not refreshed for this edition | **Inspected:** Sections 214, 216, 227, 229; do not extend province-specific prompt-payment wording to every municipality. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[14] Municipal Regulations on a Standard Chart of Accounts 2014

Status: Earlier evidence inspected; not refreshed for this edition | **Inspected:** Gazette 37577 Notice R 312; regs 2-4, 10, 12-13, 16 and schedule. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[15] Auditor-General South Africa, municipal outcomes 2023-24

Status: Earlier evidence inspected; not refreshed for this edition | **Inspected:** South Africa at a glance: 41 clean of 257. Historical audit period, not latest outcomes or service quality. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[16] Germany Basic Law, official English translation

Status: Earlier evidence inspected; not refreshed for this edition | **Inspected:** Translation through 22 March 2025; Arts 28, 84, 106 checked against German pages 39-41. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[17] KfW Municipal Panel 2026 press release

Status: Earlier evidence inspected; not refreshed for this edition | **Inspected:** 17 June 2026; survey method and investment/capacity discussion. Perceived backlog, not audited liabilities. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[18] Australia Local Government (Financial Assistance) Act 1995

Status: Earlier evidence inspected; not refreshed for this edition | **Inspected:** Official compilation C2016C00566, effective 10 March 2016; ss 6, 11, 15-16. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[19] Queensland Audit Office, Local government 2025

Status: Earlier evidence inspected; not refreshed for this edition | **Inspected:** Official HTML report read; tabled 19 March 2026, report-on-a-page and chapters 3-4. Earlier supposed PDF download was a challenge page and is excluded. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[20] Pakistan National Disaster Management Act 2010

Status: downloaded | **Retrieved:** 2026-09-11 | **Inspected:** National Disaster Management Act 2010, sections 17-20: provincial plan and notified district authority; district coordination. PDF pages 10-11 visually inspected 11 September 2026. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[21] Sindh Local Government Act 2013, published consolidation

Status: downloaded | **Retrieved:** 2026-09-11 | **Inspected:** Published consolidation of Act XLII 2013. Sections 74-75 are affected by the cited judgment and section 95 by a later omission; this is not current-law certification. Inspected finance, commission, intervention and staffing provisions are listed below. | **Implementation:** Not certified; separate notifications, awards, releases and operational evidence required.

[22] Sindh High Court reproduction of PLD 2022 SC 439

Status: downloaded | **Retrieved:** 2026-09-11 | **Inspected:** 2025 SHC KHI 2004, same document identifier in official view/download URL; operative quotation on p 36. Original Supreme Court judgment outstanding. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[24] Karachi Water and Sewerage Corporation Act 2023

Status: downloaded | **Retrieved:** 2026-09-11 | **Inspected:** Act XVIII 2023: section 5 mayor chairs the board and provincial non-official appointments; section 11 CEO process; section 28(4)-(5) mandatory water NOC; section 37 tribunal. Actual tribunal operation unverified. | **Implementation:** Not certified; separate notifications, awards, releases and operational evidence required.

[25] KP Local Government Act 2013, consolidated PDF

Status: downloaded | **Retrieved:** 2026-09-11 | **Inspected:** Published KP Code consolidation incorporating 2025 changes. It does not incorporate the separately stored Act XV 2026. Inspected sections 52-53, 56-60 and 64; grant, direction and intervention qualifications remain material. | **Implementation:** Not certified; separate notifications, awards, releases and operational evidence required.

[26] KP Local Government (Amendment) Act XV 2026

Status: downloaded | **Retrieved:** 2026-09-11 | **Inspected:** Act XV 2026, a separate amendment published in the Gazette on 21 July 2026. Section 2 replaces section 6(5)(e) of the parent Act. | **Implementation:** Not certified; separate notifications, awards, releases and operational evidence required.

[27] KP Land-Use and Building Control Act 2021

Status: downloaded | **Retrieved:** 2026-09-11 | **Inspected:** Official text with 2024 amendments; ss 10-14. Committee/planning/permission interface; local implementation unverified. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[29] Balochistan Local Government (Amendment) Act 2022

Status: downloaded | **Retrieved:** 2026-09-11 | **Inspected:** 2022 amendment. Later 2023, 2025 and 2026 changes have not been fully reconciled. Inspected sections 23, 25, 26, 35 and 36; see provision locators below. | **Implementation:** Not certified; separate notifications, awards, releases and operational evidence required.

[30] Balochistan Finance Act XVIII 2025

Status: downloaded | **Retrieved:** 2026-09-11 | **Inspected:** Act XVIII 2025; the official original is image-only. The earlier research pass inspected the scan; this edition did not repeat a visual inspection of every page. Section 13(2)-(7) is on PDF pages 46-47; the target-section ambiguity needs legal verification. | **Implementation:** Not certified; separate notifications, awards, releases and operational evidence required.

[31] Balochistan Code chronological index 2026

Status: Earlier evidence inspected; not refreshed for this edition | **Inspected:** Finance Act XVI 2026 listed, 29 June 2026. Full act not obtained; index supports existence only. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[34] Sindh Finance Act XVI 2025, Gazette

Status: downloaded | **Retrieved:** 2026-09-11 | **Inspected:** Act XVI 2025 Gazette; searchable official original inspected. Section 8, PDF page 19 / printed page 1145, omits SLGA section 95. | **Implementation:** Not certified; separate notifications, awards, releases and operational evidence required.

[35] Balochistan Government Rules of Business 2012

Status: unavailable | **Retrieved:** 2026-09-11 | **Inspected:** Downloaded Board of Revenue copy; LG/Rural Development allocation items 7 and 16, printed p 83. Latest consolidation/notifications not certified. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[36] ECP Elections Act 2017, compilation through 5 August 2023

Status: downloaded | **Retrieved:** 2026-09-11 | **Inspected:** ECP compilation expressly updated through 5 August 2023; later amendments have not been reconciled. Inspected section 219(4) on local polls within 120 days and sections 208-209 on intra-party elections. | **Implementation:** Not certified; separate notifications, awards, releases and operational evidence required.

[38] National Assembly official downloads index

Status: Earlier evidence inspected; not refreshed for this edition | **Inspected:** Index last updated 3 September 2026 lists Constitution through 21 November 2025; absence of later listing is not proof of absence of amendments. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[39] Germany Basic Law, Article 28, German text

Status: Earlier evidence inspected; not refreshed for this edition | **Inspected:** Paragraph 2; official German wording controls over translation. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[40] Germany Basic Law, Article 84, German text

Status: Earlier evidence inspected; not refreshed for this edition | **Inspected:** Paragraph 1 final sentence; federal task-assignment restriction in stated administrative setting. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[41] Germany Basic Law, Article 106, German text

Status: Earlier evidence inspected; not refreshed for this edition | **Inspected:** Paragraphs 5-7; municipal tax tools/shares and Land distribution. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[42] Australia Financial Assistance Grant programme

Status: Earlier evidence inspected; not refreshed for this edition | **Inspected:** Programme description, general and identified-road components both untied. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[43] Board of Investment: Special Economic Zones framework

Status: Earlier evidence inspected; not refreshed for this edition | **Inspected:** Official BOI page retrieved on 11 September 2026. Describes investment-zone approval institutions; not proof of province replacement or of each incentive's current operation. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[44] Special Economic Zones Act 2012, BOI consolidation through 21 May 2026

Status: downloaded | **Retrieved:** 2026-09-11 | **Inspected:** Official BOI-hosted consolidation, cover and ss 2, 4, 10 inspected, especially federal authority territorial conditions in s 10(1). Cover states amended through 21 May 2026; URL dated 7 June. No complete subsequent amendment or implementation check claimed. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[45] Pakistan Institute for Parliamentary Services Act, updated 23 September 2021

Status: downloaded | **Retrieved:** 2026-09-11 | **Inspected:** Official PIPS-hosted Act, ss 3-7, especially s 4(d) and (da). Existing parliamentary training functions and governance; not a certification power over electoral eligibility. Latest complete consolidation not certified. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[46] UN Human Rights Committee, General Comment 25 (1996)

Status: Earlier evidence inspected; not refreshed for this edition | **Inspected:** Official OHCHR document CCPR/C/21/Rev.1/Add.7, paragraph 15, printed page 5. International interpretation of political participation rights; does not itself decide domestic validity of a proposed academy requirement. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[47] ECP General Elections Report 2024, Volume I, party-election passage

Status: Earlier evidence inspected; not refreshed for this edition | **Inspected:** Official indexed passage, printed page 97. A dated ECP description of intra-party-election compliance and symbol allocation, not an endorsement of particular sanctions or a finding about current implementation. Download returned PDF bytes but was not parseable; only the indexed passage supports this citation. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[48] South Africa Constitution Chapter 4, boundary-amendment consent

Status: Earlier evidence inspected; not refreshed for this edition | **Inspected:** Official Justice Department web-extracted s 74(3)(b) and (8); national/provincial chamber and affected-legislature consent. Mechanism comparison only, no empirical boundary-reform outcome asserted. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[49] Australia Constitution, section 123 state-limits provision

Status: Earlier evidence inspected; not refreshed for this edition | **Inspected:** Official Parliament constitutional PDF indexed passage, s 123. Direct PDF retrieval unsuccessful. Specific state-limits consent rule, not an exhaustive constitutional-amendment analysis or claim about economic zones. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[50] Constitution (Twenty-Seventh Amendment) Act XXXII 2025

Status: downloaded official | **Retrieved:** 2026-09-11 | **Inspected:** Original Gazette; section 14 substitutes provincial cabinet/adviser limits. | **Legal status:** Enacted amendment; 13 November 2025 | **Implementation:** Not established by document retrieval; operational records required where relevant.

[51] Balochistan Local Government Act 2010

Status: downloaded | **Retrieved:** 2026-09-11 | **Inspected:** Parent Act V 2010, to be read with separate amendments. It is not a current consolidation. Inspected sections 72, 75, 76 and 120-122. | **Implementation:** Not certified; separate notifications, awards, releases and operational evidence required.

[52] CDA Ordinance 1960

Status: downloaded | **Retrieved:** 2026-09-11 | **Inspected:** Official CDA historical consolidation. The separate 2026 amendment is stored. Inspected sections 11-12 and 27-33, alongside relevant ICT Act municipal provisions. | **Implementation:** Not certified; separate notifications, awards, releases and operational evidence required.

[53] Islamabad Capital Territory Local Government (Amendment) Ordinance 2026

Status: downloaded | **Retrieved:** 2026-09-11 | **Inspected:** January 2026 Ordinance II: changes MCI/Town Corporation structure and creates three town corporations. Historical promulgation established; January instrument alone cannot establish the operative structure on 11 September 2026 after the ordinary Article 89 maximum. | **Legal status:** January ordinance beyond the ordinary 120+120 day duration by 11 September 2026; identify subsequent law and savings. Do not infer automatic invalidity of all prior actions. | **Implementation:** Current replacement/enactment and savings position unresolved; no current operative structure certified.

[54] Capital Development Authority (Amendment) Act 2025, Act I of 2026

Status: downloaded | **Retrieved:** 2026-09-11 | **Inspected:** Act I 2026, titled the CDA Amendment Act 2025. Assent: 1 January 2026; Gazette: 2 January 2026. Inspected sections 2-9; see the parent-section locators below. | **Implementation:** Not certified; separate notifications, awards, releases and operational evidence required.

[55] Islamabad Capital Territory Local Government (Amendment) Act 2024

Status: downloaded | **Retrieved:** 2026-09-11 | **Inspected:** Act XVIII 2024, Gazette 30 August 2024. Sections 2-6 modify council and election provisions. The later ordinance is a separate instrument. | **Implementation:** Not certified; separate notifications, awards, releases and operational evidence required.

[56] Sindh Special Assistants Act 2003 published consolidation

Status: downloaded | **Retrieved:** 2026-09-11 | **Inspected:** Act I 2005, titled Sindh Special Assistants Act 2003; published consolidation includes 2017 amendments. Section 4 covers CM appointment at pleasure and delegated functions. Current roster and payments not verified. | **Implementation:** Not certified; separate notifications, awards, releases and operational evidence required.

[57] Devolution Summit closing address, Senate release, 14 January 2026

Status: downloaded primary | **Retrieved:** 2026-09-11 | **Inspected:** Official organizer/research source inspected | **Limit:** Political statements and research findings do not establish enacted law, actual implementation or personal wrongdoing. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[58] IAS local government and service delivery roundtable, 2 July 2026

Status: downloaded primary | **Retrieved:** 2026-09-11 | **Inspected:** Official organizer/research source inspected | **Limit:** Political statements and research findings do not establish enacted law, actual implementation or personal wrongdoing. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[59] UMT event gallery: National Policy Dialogue, 5 September 2026

Status: downloaded primary | **Retrieved:** 2026-09-11 | **Inspected:** Official organizer/research source inspected | **Limit:** Political statements and research findings do not establish enacted law, actual implementation or personal wrongdoing. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[60] Punjab Cities Program results brief, 18 June 2026

Status: downloaded primary | **Retrieved:** 2026-09-11 | **Inspected:** Official organizer/research source inspected | **Limit:** Political statements and research findings do not establish enacted law, actual implementation or personal wrongdoing. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[61] J-PAL evaluation of Punjab procurement autonomy, 2014-2017

Status: downloaded primary | **Retrieved:** 2026-09-11 | **Inspected:** Official organizer/research source inspected | **Limit:** Political statements and research findings do not establish enacted law, actual implementation or personal wrongdoing. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[62] The Allocation of Authority in Organizations, January 2020 working paper

Status: downloaded primary | **Retrieved:** 2026-09-11 | **Inspected:** January 2020 working paper; not latest version authenticated | **Limit:** Political statements and research findings do not establish enacted law, actual implementation or personal wrongdoing. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[63] Sindh's 62-Member Political Machine: Power, Perks and Devolution | Kamran Khan | On My Radar

Status: captions inspected | **Retrieved:** 2026-09-11 | **Inspected:** Source-language automatic captions and metadata; not full playback or independently verified transcription. The number in the source title is an unverified source claim, not a finding of this report. | **Limit:** Source title contains an unverified political-team aggregate. It is not adopted as a cabinet count or proof of a constitutional breach. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[64] Devolution Summit 2026 | Key Address by Punjab Assembly Speaker on Power Transfer & New Provinces

Status: captions inspected | **Retrieved:** 2026-09-11 | **Inspected:** Source-language automatic captions and metadata; not full playback or independently verified transcription. | **Limit:** Political statements and research findings do not establish enacted law, actual implementation or personal wrongdoing. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[65] Strengthening Fiscal Federalism in Pakistan, World Bank, 2026

Status: downloaded primary | **Retrieved:** 2026-09-11 | **Inspected:** research, not law | **Limit:** Political statements and research findings do not establish enacted law, actual implementation or personal wrongdoing. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[66] PBS census 2023 table 1 national.xlsx

Status: downloaded official | **Retrieved:** 2026-09-11 | **Data period:** 2023 census | **Inspected:** Census 2023; original PBS table; geography as enumerated in 2023 | **Implementation:** Not established by document retrieval; operational records required where relevant.

[67] PBS census 2023 table 1 kp districts.xlsx

Status: downloaded official | **Retrieved:** 2026-09-11 | **Data period:** 2023 census | **Inspected:** Census 2023; original PBS table; geography as enumerated in 2023 | **Implementation:** Not established by document retrieval; operational records required where relevant.

[68] PBS census 2023 table 1 punjab districts.xlsx

Status: downloaded official | **Retrieved:** 2026-09-11 | **Data period:** 2023 census | **Inspected:** Census 2023; original PBS table; geography as enumerated in 2023 | **Implementation:** Not established by document retrieval; operational records required where relevant.

[69] PBS census 2023 table 1 sindh districts.xlsx

Status: downloaded official | **Retrieved:** 2026-09-11 | **Data period:** 2023 census | **Inspected:** Census 2023; original PBS table; geography as enumerated in 2023 | **Implementation:** Not established by document retrieval; operational records required where relevant.

[70] PBS census 2023 table 1 balochistan districts.xlsx

Status: downloaded official | **Retrieved:** 2026-09-11 | **Data period:** 2023 census | **Inspected:** Census 2023; original PBS table; geography as enumerated in 2023 | **Implementation:** Not established by document retrieval; operational records required where relevant.

[71] PBS census 2023 table 1 islamabad.xlsx

Status: downloaded official | **Retrieved:** 2026-09-11 | **Data period:** 2023 census | **Inspected:** Census 2023; original PBS table; geography as enumerated in 2023 | **Implementation:** Not established by document retrieval; operational records required where relevant.

[72] PBS census 2023 table 5 national.xlsx

Status: downloaded official | **Retrieved:** 2026-09-11 | **Data period:** 2023 census | **Inspected:** Census 2023; original PBS table; geography as enumerated in 2023 | **Implementation:** Not established by document retrieval; operational records required where relevant.

[73] PBS census 2023 table 5 kp districts.xlsx

Status: downloaded official | **Retrieved:** 2026-09-11 | **Data period:** 2023 census | **Inspected:** Census 2023; original PBS table; geography as enumerated in 2023 | **Implementation:** Not established by document retrieval; operational records required where relevant.

[74] PBS census 2023 table 5 punjab districts.xlsx

Status: downloaded official | **Retrieved:** 2026-09-11 | **Data period:** 2023 census | **Inspected:** Census 2023; original PBS table; geography as enumerated in 2023 | **Implementation:** Not established by document retrieval; operational records required where relevant.

[75] PBS census 2023 table 5 sindh districts.xlsx

Status: downloaded official | **Retrieved:** 2026-09-11 | **Data period:** 2023 census | **Inspected:** Census 2023; original PBS table; geography as enumerated in 2023 | **Implementation:** Not established by document retrieval; operational records required where relevant.

[76] PBS census 2023 table 5 balochistan districts.xlsx

Status: downloaded official | **Retrieved:** 2026-09-11 | **Data period:** 2023 census | **Inspected:** Census 2023; original PBS table; geography as enumerated in 2023 | **Implementation:** Not established by document retrieval; operational records required where relevant.

[77] PBS census 2023 table 5 islamabad.xlsx

Status: downloaded official | **Retrieved:** 2026-09-11 | **Data period:** 2023 census | **Inspected:** Census 2023; original PBS table; geography as enumerated in 2023 | **Implementation:** Not established by document retrieval; operational records required where relevant.

[78] PBS census 2023 table 12 national.xlsx

Status: downloaded official | **Retrieved:** 2026-09-11 | **Data period:** 2023 census | **Inspected:** Census 2023; original PBS table; geography as enumerated in 2023 | **Implementation:** Not established by document retrieval; operational records required where relevant.

[79] PBS census 2023 table 12 kp districts.xlsx

Status: downloaded official | **Retrieved:** 2026-09-11 | **Data period:** 2023 census | **Inspected:** Census 2023; original PBS table; geography as enumerated in 2023 | **Implementation:** Not established by document retrieval; operational records required where relevant.

[80] PBS census 2023 table 12 punjab districts.xlsx

Status: downloaded official | **Retrieved:** 2026-09-11 | **Data period:** 2023 census | **Inspected:** Census 2023; original PBS table; geography as enumerated in 2023 | **Implementation:** Not established by document retrieval; operational records required where relevant.

[81] PBS census 2023 table 12 sindh districts.xlsx

Status: downloaded official | **Retrieved:** 2026-09-11 | **Data period:** 2023 census | **Inspected:** Census 2023; original PBS table; geography as enumerated in 2023 | **Implementation:** Not established by document retrieval; operational records required where relevant.

[82] PBS census 2023 table 12 balochistan district.xlsx

Status: downloaded official | **Retrieved:** 2026-09-11 | **Data period:** 2023 census | **Inspected:** Census 2023; original PBS table; geography as enumerated in 2023 | **Implementation:** Not established by document retrieval; operational records required where relevant.

[83] PBS census 2023 table 12 islamabad.xlsx

Status: downloaded official | **Retrieved:** 2026-09-11 | **Data period:** 2023 census | **Inspected:** Census 2023; original PBS table; geography as enumerated in 2023 | **Implementation:** Not established by document retrieval; operational records required where relevant.

[84] PBS hies 2024 25 economic report.pdf

Status: downloaded official | **Retrieved:** 2026-09-11 | **Data period:** 2024-25 survey; see methodology | **Inspected:** Official published 2024-25 survey report; provincial context, not administrative unit estimates | **Implementation:** Not established by document retrieval; operational records required where relevant.

[85] PBS Household Integrated Economic Survey 2024-25: Social Report

Status: downloaded | **Retrieved:** 2026-09-11 | **Data period:** 2024-25 survey; see methodology | **Inspected:** HIES 2024-25 provincial context only. Social Report printed pages 61, 95 and 259. These are not estimates for the proposed administrative units. Values retain the published precision. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[86] PBS lfs 2024 25 report.pdf

Status: downloaded official | **Retrieved:** 2026-09-11 | **Data period:** 2024-25 survey; see methodology | **Inspected:** Official published 2024-25 survey report; provincial context, not administrative unit estimates | **Implementation:** Not established by document retrieval; operational records required where relevant.

[87] PBS census 2023 table 21 punjab districts.xlsx

Status: downloaded official | **Retrieved:** 2026-09-11 | **Data period:** 2023 census | **Inspected:** Census 2023 Table 1 province file supplies census division/district hierarchy; Table 21 supplies household counts including regular, institutional, homeless | **Implementation:** Not established by document retrieval; operational records required where relevant.

[88] PBS census 2023 table 21 islamabad.xlsx

Status: downloaded official | **Retrieved:** 2026-09-11 | **Data period:** 2023 census | **Inspected:** Census 2023 Table 1 province file supplies census division/district hierarchy; Table 21 supplies household counts including regular, institutional, homeless | **Implementation:** Not established by document retrieval; operational records required where relevant.

[89] PBS census 2023 table 1 sindh province.xlsx

Status: downloaded official | **Retrieved:** 2026-09-11 | **Data period:** 2023 census | **Inspected:** Census 2023 Table 1 province file supplies census division/district hierarchy; Table 21 supplies household counts including regular, institutional, homeless | **Implementation:** Not established by document retrieval; operational records required where relevant.

[90] PBS census 2023 table 21 kp districts.xlsx

Status: downloaded official | **Retrieved:** 2026-09-11 | **Data period:** 2023 census | **Inspected:** Census 2023 Table 1 province file supplies census division/district hierarchy; Table 21 supplies household counts including regular, institutional, homeless | **Implementation:** Not established by document retrieval; operational records required where relevant.

[91] PBS census 2023 table 1 punjab province.xlsx

Status: downloaded official | **Retrieved:** 2026-09-11 | **Data period:** 2023 census | **Inspected:** Census 2023 Table 1 province file supplies census division/district hierarchy; Table 21 supplies household counts including regular, institutional, homeless | **Implementation:** Not established by document retrieval; operational records required where relevant.

[92] PBS census 2023 table 1 balochistan province.xlsx

Status: downloaded official | **Retrieved:** 2026-09-11 | **Data period:** 2023 census | **Inspected:** Census 2023 Table 1 province file supplies census division/district hierarchy; Table 21 supplies household counts including regular, institutional, homeless | **Implementation:** Not established by document retrieval; operational records required where relevant.

[93] PBS census 2023 table 21 balochistan districts.xlsx

Status: downloaded official | **Retrieved:** 2026-09-11 | **Data period:** 2023 census | **Inspected:** Census 2023 Table 1 province file supplies census division/district hierarchy; Table 21 supplies household counts including regular, institutional, homeless | **Implementation:** Not established by document retrieval; operational records required where relevant.

[94] PBS census 2023 table 21 sindh districts.xlsx

Status: downloaded official | **Retrieved:** 2026-09-11 | **Data period:** 2023 census | **Inspected:** Census 2023 Table 1 province file supplies census division/district hierarchy; Table 21 supplies household counts including regular, institutional, homeless | **Implementation:** Not established by document retrieval; operational records required where relevant.

[95] PBS census 2023 table 1 kp province.xlsx

Status: downloaded official | **Retrieved:** 2026-09-11 | **Data period:** 2023 census | **Inspected:** Census 2023 Table 1 province file supplies census division/district hierarchy; Table 21 supplies household counts including regular, institutional, homeless | **Implementation:** Not established by document retrieval; operational records required where relevant.

[96] PBS Census 2023 Excel table index

Status: index and linked tables inspected | **Retrieved:** 2026-09-11 | **Inspected:** Downloaded Tables 1, 5, 12, 21; 136 district reporting units; current notifications are a different geography. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[97] OCHA/HDX Pakistan administrative boundaries COD-AB

Status: downloaded open data | **Retrieved:** 2026-09-11 | **Inspected:** Original GeoJSON bundle. Valid 09 September 2022; reviewed 27 September 2024; metadata updated 14 August 2026 is not boundary vintage. Keamari absent separately. CC BY-IGO. | **Legal status:** Humanitarian reference geometry, not authenticated legal delimitation | **Implementation:** Not established by document retrieval; operational records required where relevant. | **License:** CC BY-IGO

[98] PBS administrative district list at 1 March 2023

Status: downloaded official | **Retrieved:** 2026-09-11 | **Inspected:** Administrative notification list; may differ from the census table reporting frame. Do not change district denominators to match later labels. | **Implementation:** Not established by document retrieval; operational records required where relevant.

[99] Time preferences and dishonesty in the public sector

Status: downloaded | **Retrieved:** 2026-09-12 | **Publication:** 2026-08-27 | **Inspected:** Printed pp. 18-21 (sample/audit); pp. 25-30, Tables 4-6 (results); PDF pp. 20-23, 27-32. Table 4 visually checked. | **Limit:** Selected workers and a short reporting cycle limit generalization. Weekly estimated fabricated-visit reductions were not statistically significant. Strict pooled false-report effects were insignificant; an extended uniform-incentive measure reached only the 10% threshold. The July policy brief makes stronger claims than this later working paper. Sample and timeline descriptions have editorial inconsistencies. Neither national corruption prevalence nor the effect of administrative restructuring was tested. | **Implementation:** Research evidence and recommendations; no legal enactment or national effect inferred.

[100] Environmental hazards and policy change in urban Pakistan

Status: downloaded | **Retrieved:** 2026-09-12 | **Publication:** 2026-01 | **Inspected:** PDF pp. 3 and 10 (sample discrepancy), pp. 14-18 (claims and results). | **Limit:** Behaviour in a survey is not evidence of sustained organization, successful litigation or improved water quality. The PDF inconsistently describes 800 and 1,600 households; avoid a headline sample size or precise effect size. Its broad claims about courts and political parties do not establish current legal authority or justify excluding parties. | **Implementation:** Research evidence and recommendations; no legal enactment or national effect inferred.

[101] A Critical Path to Fiscal Federalism: Policy Imperatives for the NFC Award Remake

Status: downloaded | **Retrieved:** 2026-09-12 | **Publication:** 2026-04 | **Inspected:** Printed pp. 9-11 / PDF pp. 15-17; source quality visible in references pp. 12-14. | **Limit:** Proposed percentages are not enacted entitlements or estimated optimal shares. No causal evaluation tests the proposed formula. The paper relies partly on secondary and weak references. Its explanation of Article 160(3A) must be checked against constitutional text; it is not a guarantee of each province's absolute annual receipts. Freezing population at 1998 and conditioning essential funding on performance create equity and manipulation concerns. | **Implementation:** Research evidence and recommendations; no legal enactment or national effect inferred.

[102] Sustainable Pakistan: Transforming cities for resilience and growth

Status: downloaded | **Retrieved:** 2026-09-12 | **Publication:** 2025-08-11 | **Inspected:** PDF pp. 10-13 (data and finance), pp. 15-20 (drainage, planning and implementation). | **Limit:** This is not an evaluation of 34 administrative units. Technology, finance and nature-based measures require local engineering, legal and budget appraisal. Cross-source numerical claims vary in vintage and are not automatically current. Carbon finance and partnerships are uncertain financing options, not guaranteed operating revenue. No legal transfer of tax authority follows merely from the brief. | **Implementation:** Research evidence and recommendations; no legal enactment or national effect inferred.

[103] State of Implementation of Right to Information Laws in Pakistan

Status: downloaded | **Retrieved:** 2026-09-12 | **Publication:** 2024-05 | **Inspected:** Printed pp. 1, 3-6, 12-13 / PDF pp. 4, 6-9, 15-16. Table 2 visually checked. | **Limit:** This is a selected 2024 audit, not today's national compliance rate. Request-year text conflicts (2023 in the summary, 2024 in methods). Some percentages do not match counts: 22/127 is about 17.3%, although the report prints 17.1%. Current commission membership, deadlines and legal status require separate verification. | **Implementation:** Research evidence and recommendations; no legal enactment or national effect inferred.

[104] PPP Rejects Sindh Division, But What About 18 Years of Rule? | Kamran Khan | On My Radar

Status: captions and selected images inspected | **Retrieved:** 2026-09-15 | **Publication:** 2026-09-04 | **Inspected:** Source-language automatic captions; selected storyboard images around the school and healthcare passages. Relevant approximate ranges: 04:11-04:58, 06:02-06:52, 07:11-09:13, 09:14-10:29 and 15:21-16:25. | **Limit:** Context for proposed service cases only. Footage includes school material labelled 2023 and a health clip dated 14 May 2019. Automatic captions may err; no full audiovisual playback, facility inspection, verified counts, personal wrongdoing or clinical causation established. | **Implementation:** Not established by retrieval; site-specific verification required.

[105] Sindh Right of Children to Free and Compulsory Education Act 2013

Status: published source inspected | **Retrieved:** 2026-09-15 | **Publication:** 2013-03-11 | **Inspected:** Published Act sections 6-7, 16 and 21: school duties, funding, committees and education-rights complaints. | **Limit:** Published text is a legal starting point, not a complete amendment, delegation or local implementation audit. Section 21 complaint timing does not postpone immediate safety action. | **Implementation:** Not established by retrieval; site-specific verification required.

[106] Sindh School Clustering Policy (Revised) 2021

Status: published source inspected | **Retrieved:** 2026-09-15 | **Publication:** 2021-11-26 | **Inspected:** Notification and clauses 44-45 on district coordination, Education Works participation and maintenance/construction recommendations. | **Limit:** A policy and coordination arrangement, not blanket works procurement authority. Current site coverage, successor policy, delegations and financial limits require verification. | **Implementation:** Not established by retrieval; site-specific verification required.

[107] Sindh Healthcare Commission: Service Delivery Standards for Hospitals, V7

Status: published source inspected | **Retrieved:** 2026-09-15 | **Publication:** 2017-03-20 | **Inspected:** Hospital standards on management, consent, patient records, referral, medicines and infection prevention. PDF version date is 20 March 2017; the hosting path is not its publication date. | **Limit:** Use the standard applicable to the actual facility type and current licence. Publication does not establish compliance at any hospital, a current stockout, or clinical causation. This proposal gives no treatment regimen. | **Implementation:** Not established by retrieval; site-specific verification required.

[108] Sindh Healthcare Commission: Complaint FAQ

Status: published source inspected | **Retrieved:** 2026-09-15 | **Publication:** Not stated; retrieved 15 September 2026 | **Inspected:** Questions 4-6, including prior written complaint to the healthcare establishment and unresolved complaints after 30 days. | **Limit:** Confirm current filing conditions, remit and actual access. The administrative complaint period is not a delay for emergency care or safety escalation. | **Implementation:** Not established by retrieval; site-specific verification required.

[109] Sindh Healthcare Commission Act 2013, Sindh Act VII of 2014

Status: published source inspected | **Retrieved:** 2026-09-15 | **Publication:** 2014-03-20 | **Inspected:** Published sections 1, 3 and 4: application, establishment, and regulatory functions including standards, licensing and investigation. | **Limit:** Establishes scoped statutory evidence, not current appointments, facility operating authority or a complete amendment and litigation audit. Later rules and site-specific instruments require authentication. | **Implementation:** Actual access, appointments and operation not established by retrieval.