



WATER, SANITATION AND HYGIENE BUDGET ANALYSIS REPORT

NOVEMBER 2016

FOREWORD

Housing Urban Development & Public Health Engineering Department (HUD & PHED), Government of Punjab, is pleased to present this report on the expenditure review of water and sanitation in Punjab.

The water and sanitation sector is one of the key priorities of Government of Punjab. Several factors contribute towards this prioritization. Firstly, Punjab is home of more than 50% of the population of Pakistan and investments made in the social sector have a significant impact to the country as a whole. Secondly, Punjab has borne a major share of the adverse impact of the massive floods of 2010 on lives, infrastructure and services. Thirdly, Punjab has a rapidly growing population with increasing demands on water and sanitation systems. Fourthly, Punjab's new growth strategy for 2014-2018 aims for a growth rate of 8% by 2018 with enhanced industrial growth as one of the main drivers. And last but not least, the new Sustainable Development Goals, and the water and sanitation goal in particular, place great responsibility on national and sub-national governments to achieve the targets. Water and sanitation underpins each of these factors.

Cognizant of these development challenges, the Government of Punjab developed Sector Development Plan for Water, Sanitation and Hygiene 2014-2024 and has steadily increased sectoral investments from PKR 8.9 billion in 2009-2010 to PKR 45 billion in 2016-17.

The expenditure review undertaken with the assistance of UNICEF, is an attempt to develop a financial baseline for the sector and sub-sectors, highlight the areas where resources are currently being allocated and expended, and determine the coherence between allocation and prioritization.

It is also hoped this report shall provide political representatives, policy makers, planners and national and international sector partners a better understanding of how equitably resources are being expended in the sub-sectors and an overview of the current coverage and access for water and sanitation.

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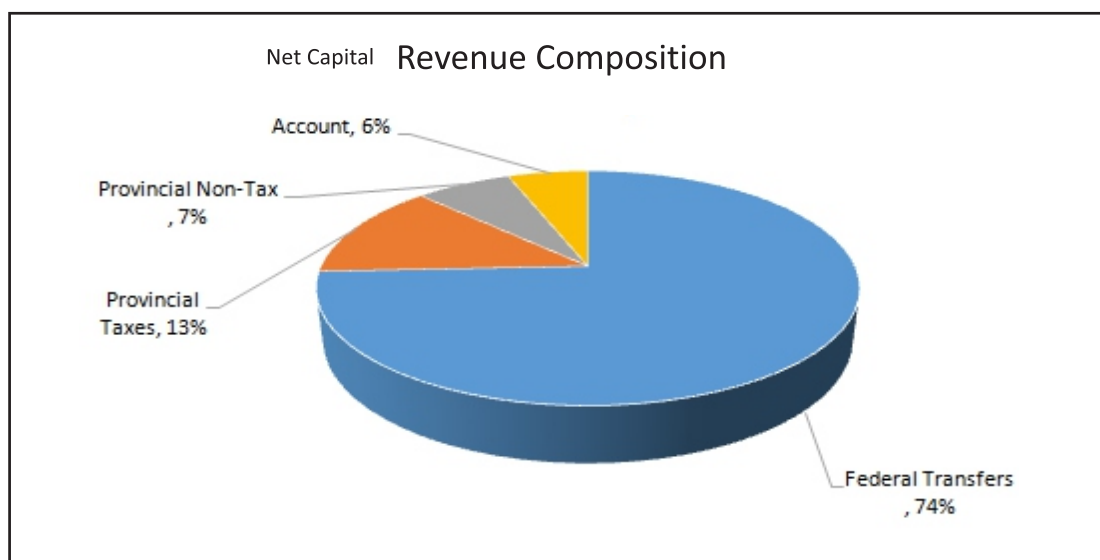
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1. BACKGROUND

The Government of Punjab developed its growth strategy for 2014-2018 with a target of achieving 8% growth rate by 2018 and creating one million jobs each year. The budget for 2015-2016 focused on sectors that contributed to economic growth. Major areas of emphasis in the 2015-2016 budget included education, health, rural development, urban development (mass transit), energy, irrigation, agriculture, law & order, skill development and social protection. On June 30, 2016 the total debt of the province was Rs.533.1 billion (3.5% of GDP). This ratio appears even smaller in relation to national GDP. Out of the total debt, 3.2% or Rs.17.1 billion is domestic, while 96.8% or Rs.516.0 billion is foreign debt. One of the stated objectives of the growth strategy is to increase the share of development in total expenditures from 35% to 39% in a bid to ‘crowd in private sector investments’.

Budget credibility especially unpredictability of development budget would remain a major issue for Punjab during the next year due to both execution issues as well as un-planned allocations in the development budget. In the current expenditure, the province has followed the lead of the Federal Government in awarding 10% pay and pensions increase to all civil servants adding to the fiscal burden. The resource position of the government of the Punjab has been analyzed in a pie chart, as under;



The Fiscal overview of the Punjab Budget Estimates, comprising Federal Transfers, Provincial Own Receipts, current expenditure and development expenditure for financial year 2015-16 are given in Table 1

Table 1: Financial Outlay for 2015-2016*PKRs Million*

Description	2015-16	
	BE	RE
Total General Revenue Receipts	1,144.558	1,135.771
Federal Transfers	888.488	891.090
Provincial Revenues	256.070	244.681
Tax	160.591	150.787
Non-Tax	95.479	93.894
Total Expenditures	1,153.010	1,169.769
Current Expenditure	753.010	746.856
General Public Service	405.261	406.809
of which Local Government Transfers	269.200	252.560
Public Order & Safety Affairs	123.438	108.010
Economic Affairs	77.600	75.992
of which subsidies	23.500	10.200
Environment Protection	0.178	0.153
Housing & Community Amenities	17.337	13.319
Health	61.761	61.455
Recreational, Culture and Religion	2.782	2.704
Education Affairs & Services	59.434	50.420
Social Protection	5.220	27.994
Development Expenditure	400.000	422.913
Fiscal Deficit	(8.452)	(33.998)

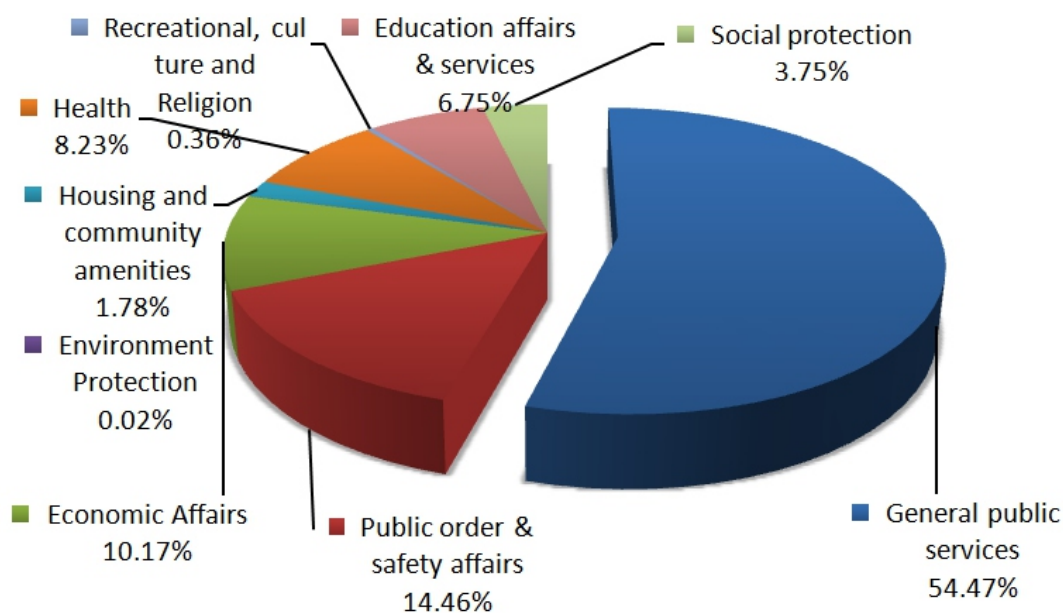
Current Revenue Expenditures

The current revenue expenditures depict operational and regulatory functions rendered by provincial government departments for public service delivery. The budgetary spread of current revenue expenditure is classified into nine functional head, and last four years trends are given below.

Table 2: Trends in Current Revenue Expenditures

FUNCTION	Actual 2012-13	Actual 2013-14	Actual 2014-15	RE 2015-16 Jun 30, 2016
General public services	308,772	345,703	392,589	406,809
Public order & safety affairs	83,900	87,668	98,009	108,010
Economic Affairs	57,020	50,025	59,199	75,992
Environment Protection	83	147	165	153
Housing and community amenities	5,558	3,932	13,843	13,319
Health	34,611	40,658	45,602	61,455
Recreational, culture and Religion	2,165	2,785	2,016	2,704
Education affairs & services	37,740	32,136	36,845	50,420
Social protection	6,209	6,335	21,756	27,994
Total Revenue Expenditure	536,059	569,387	670,022	746,856

Figure 1: Share of Expenditures by Functions 2015-2016



An analysis of the expenditures for 2015-2016 showed that major expenditures were made in General Public Services (54.47%) followed by Economic Affairs (10.17%), Health (8.23%), Education (6.7%) and Housing including WASH (1.78%).

2. WATER SUPPLY AND SANITATION SECTOR UNDER BUDGET 2015-2016

Vision

Provision of adequate, safe drinking water and sanitation facilities to the entire rural and urban communities of Punjab through equitable, efficient and sustainable services

Water & Sanitation Policies

Government of the Punjab aims to provide safe drinking water of an adequate quantity at an affordable cost through equitable, efficient and sustainable services to all citizens (Drinking Water Policy Approved in May, 2011). The goal of the provincial sanitation policy is to ensure that the entire population of Punjab has access to safe and affordable sanitation for quality life (Punjab Sanitation Policy has been formulated recognizing the significance of sanitation which is under approval).

Objectives

To improve socio economic condition; health and nutrition outcome; raise living standard of the community by providing quality drinking water and improved sanitation services; and reduce spread of water borne diseases.

Strategic Interventions under 2015-2016

- Special focus on need based interventions in water supply & sanitation sector.
- Effective measures have been taken to serve Southern Punjab.
- Maximum allocation is for on-going Programme for timely completion of on-going schemes to avoid the cost overrun.
- Ensuring priority in resource distribution for sanitation sector.
- Ensuring regional equity (North & South Punjab) in the developmental portfolio.

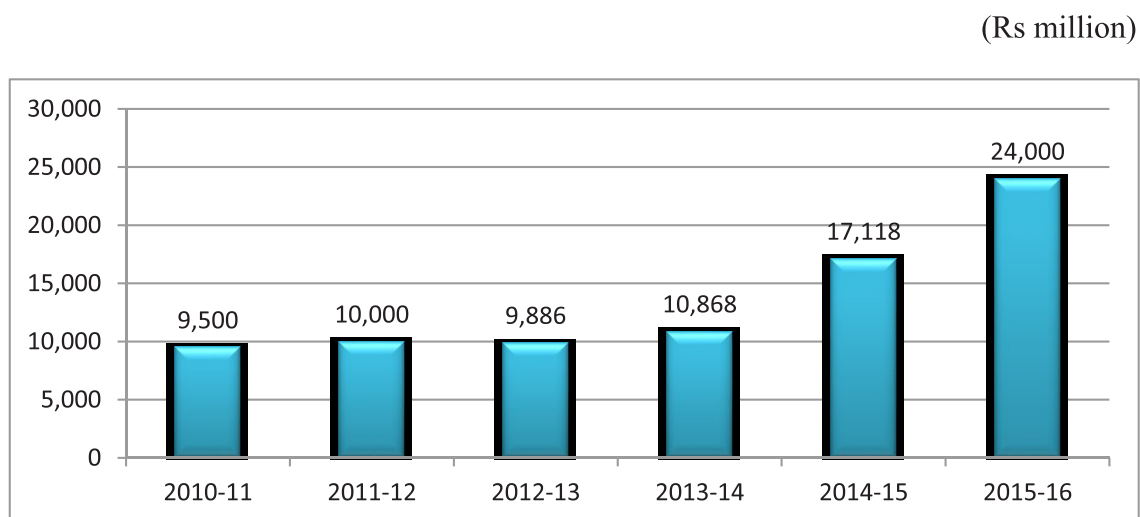
New Initiatives under Financial Year 2015-16 & Targets for 2015-2016

- Saaf Pani Initiative for safe drinking water in Punjab
- 937 water supply & sanitation schemes have been included in ADP 2015-16 out of which 500 schemes are being targeted for completion by the end of FY 2015-16
- Implementation of Pakistan Approach to Total Sanitation (PATs) – Open Defecation Free (ODF) programme in Punjab by declaring 3360 villages ODF in 36 districts of Punjab with the coverage of more than 9 million people in addition to promote the construction of latrines at household level and use of safe, hygienic latrines for men women and children.

Trends in Allocations

The trend of allocations during previous years under water supply and sanitation sector to the extent of development sector has been given in the below graph to show the gradual increase in Water and Sanitation especially in last three years.

Figure 2: Trends of Water and Sanitation Allocations



In addition to the development budget allocation for water supply and sanitation, the funds for operational budget i.e. current budget for salary & non-salary for staff deployed under Chief Engineers Public Health Engineering Department are also allocated in current budget. However, this does not include the funds allocated / spent by the development authorities, while functioning as executing agencies for implementation of provincially funded ADP schemes. The allocations under water supply and sanitation during FY 2015-16 are tabulated below

Table 3: Function Wise Budget Allocation for 2015-2016

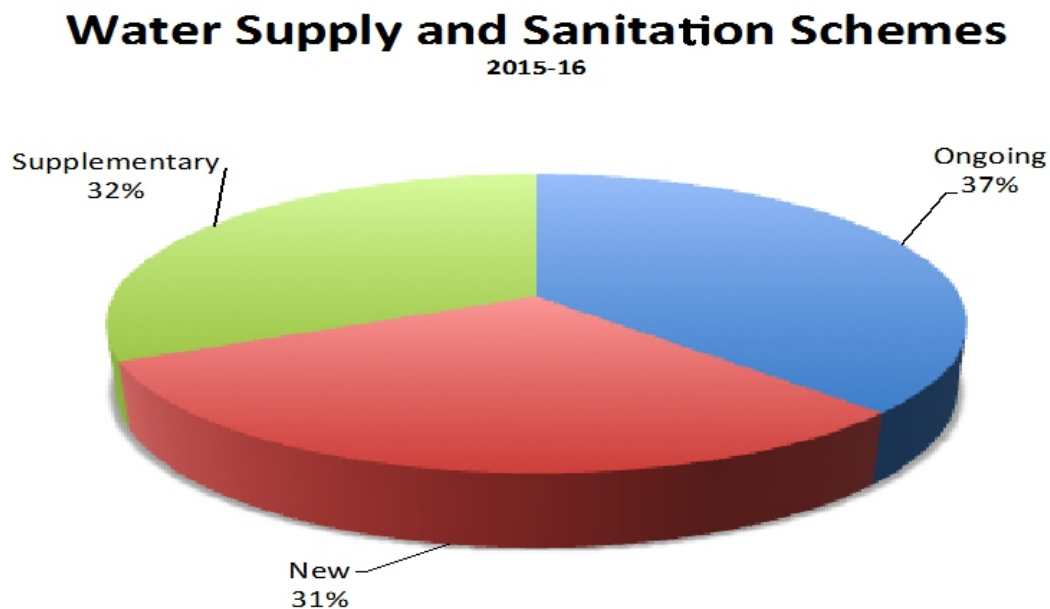
(Rs. in million)

	Original Provision	Revised Estimates
063 - Water Supply	36,207.235	32,119.126
Current		
063101 – Administration	2,179.035	2,044.497
063103 - Grants, Loans and Subsidies	10,028.194	9,917.708
063120 – Others	0.006	-
Development		
063102 - Works (Construction) and Operations	24,000.000	20,156.921
Grand Total	36,207.235	32,119.126

3. KEY FINDINGS

Water Supply and Sanitation Schemes

Under budget 2015-2016, initially 509 existing schemes of water supply and sanitation and 427 new initiatives were placed under annual development program. However, during the financial year, an additional 378 schemes were added under a supplementary budget. Thus, a total 1,314 schemes have been supported during 2015-2016. Similarly, under urban development, 17 existing, 36 new and 25 under supplementary were added. Thus, a total 554 existing, 456 new and 471 under supplementary making a total of 1481 water supply and sanitation schemes. The district wise details of schemes are given in Table 4.



A review of number of water supply and sanitation schemes in the ADPs of Punjab Budget for 2015-2016 showed that highest numbers of the schemes are from Lahore (274) followed by Faisalabad (124). Thus, Lahore has 18.5% of total water supply and sanitation schemes and Faisalabad has 8% of total schemes. Such disparity is understandable by virtue of the population that lives in Lahore and Faisalabad respectively

Table 4: Water Supply and Sanitation Schemes in Punjab under ADP 2015-2016

District	Water Supply and Sanitation Schemes			
	On-Going	New	Supplementary	Total
Attock	13	4	3	20
Bahawalnagar	37	9	0	46
Bahawalpur	12	4	9	25
Bhakkar	1	10	0	11
Chakwal	18	9	11	38
Chiniot	5	2	0	7
Dera Ghazi Khan	12	21	23	56
Faisalabad	32	16	76	124
Gujranwala	36	12	26	74
Gujrat	13	2	0	15
Hafizabad	2	2	8	12
Jhang	0	0	1	1
Jhelum	6	3	1	10
Kasur	36	15	6	57
Khanewal	3	7	0	10
Khushab	18	15	0	33
Lahore	60	112	102	274
Layyah	3	5	5	13
Lodhran	3	7	1	11
Mandi Bahauddin	15	17	7	39
Mianwali	5	3	1	9
Multan	22	5	15	42
Muzaffargarh	3	16	26	45
Nankana Sahib	6	16	7	29
Narowal	7	6	2	15
Okara	28	17	22	67
Pakpattan	6	7	0	13
Rahim Yar Khan	10	10	3	23
Rajanpur	3	8	8	19
Rawalpindi	15	10	2	27
Sahiwal	6	5	0	11
Sargodha	29	11	45	85
Sheikhupura	47	9	9	65
Sialkot	8	23	42	73
Toba Tek Singh	19	24	0	43
Vehari	8	7	10	25
Punjab	7	7	0	14
Total	554	456	471	1481

Source: ADPs of Public Health Engineering

Water and Sanitation Budget in the Province

Water Supply and Sanitation Budget in Punjab is comprised of two main parts led by Housing, Urban Development and Public Health Engineering Department along with Local Government and Community Development Department.

The first part of the budget covers all urban and rural areas of Punjab except for five major cities of Punjab. This budget is indicated as Water Supply 063 under Housing and Amenities in the provincial budget and annual development plans.

In five major cities, water supply and sanitation rests with Water and Sanitation Agencies (WASAs) attached with a Development Authorities (DAs) respectively. These five cities are Lahore, Faisalabad, Gujranwala, Multan and Rawalpindi. The development authority of each city is initiated with the name of that city as Lahore Development Authority, Faisalabad Development Authority, etc. Similarly, in case of WASAs, the name of city is also linked to WASA like Rawalpindi WASA, Multan WASA, etc. Here Water and Sanitation are covered under urban development, and this budget is difficult to track by virtue of its placement under urban development.

The original allocation for under 063 Water Supply that covers water supply and sanitation budget of the province for 2015-2016 was PKRs 13.44 billion excluding Saaf Pani Company allocation of PKRs 11 billion. These allocations were revised during the financial year 2015-2016 and were made PKRs 15.35 billion. At the end of year, the expected actual expenditures on June 30 216 were PKRs 13.33 billion.

The allocations for water supply and sanitation under Urban Development mainly through WASAs and Development Authorities for 2015-2016 were PKRs 8.7 billion. This was revised during the financial year 2015-2015 to PKRs 13.3 billion. The expected year-end expenditures were PKRs 12.6 billion, which is around 95% of the overall revised allocation.

The overall allocations of water supply and sanitation/drainage under 063 Water Supply and Urban Development are PKRs 22 billion for 2015-2016 budget. This was revised to PKRs 28.6 billion during the financial year. The year-end actual expected expenditures are PKRs 26 billion. These expenditures are about 89% of the total revised allocations.

The overall allocations, revised allocations and year-end expected actual expenditures for sector wise are given in Table 5.

The distribution of water and sanitation budget under urban development for five major cities is given in Table 6 that clearly reveals that Lahore has the highest level (69.3%) of overall budget expenditures done for water and sanitation under urban development.

Table 5: Overall Water Supply and Sanitation Budget Allocation and Expenditures 2015-2016

	Urban Water Supply Schemes	Urban Sewerage Drainage Schemes	Rural Water Supply Schemes	Rural sewerage Drainage Schemes	(PKRs Million) Total
Water Supply and Sanitation Under 063 PHED					
Original Allocation	2536.312	4684.061	2647.92	3574.943	13443.236
Revised Provision	2442.153	4675.456	2964.979	5118.238	15351.357
Actual Expenses	3084.839	3266.154	2948.868	4028.224	13328.085
Water Supply and Sanitation under Urban Development					
Provision	3341.483	5421.92			8763.403
Revised Allocation	3365.725	9904.383			13270.108
Actual Expenses	2850.033	9767.641			12617.674
Total Water Supply and Sanitation (063 and Urban Development) - Excluding Saaf Pani Company					
Provision	5877.795	10105.981	2647.92	3574.943	22206.639
Revised Allocation	5807.878	14579.839	2964.979	5118.238	28621.465
Actual Expenses	5934.872	13033.795	2948.868	4028.224	25945.759

Table 6: Break Up of Water Supply and Sanitation Budget 2015-2016 under PHED

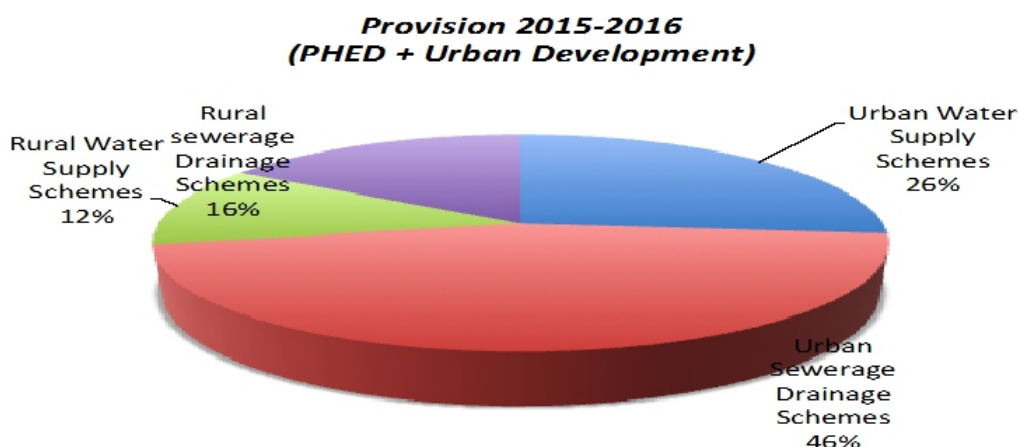
	Urban Water Supply Schemes	Urban Sewerage Drainage Schemes	Rural Water Supply Schemes	Rural Sewerage Drainage Schemes	PKRs Million Total
Ongoing	1717.491	2774.351	1237.927	1625.593	7355.362
New	818.821	1909.71	1151.995	1579.35	5459.876
Rehabilitation of Dysfunctional water schemes			257.998		257.998
PATS Punjab				200	200
Punjab Basis				170	170
Total	2536.312	4684.061	2647.920	3574.943	13443.236
Saaf Pani Company			11,000		11,000

Table 7: Break Up of Water Supply and Sanitation Budget 2015-2016 under UD

District	Provision	Revised Allocation	Total Expenses	Percentage Utilization	PKRs Million Share of District overall expenses
Lahore	4448.269	9349.065	8953.485	96%	69.3%
Faisalabad	1538.871	1292.043	1012.749	78%	7.8%
Gujranwala	1244.703	1331.179	1319.325	99%	10.25
Multan	812.023	750.512	750.512	100%	5.8%
Rawalpindi	1067.62	886.12	885.451	100%	6.9%
DG Khan	70	0	0		
Total	9181.486	13608.919	12921.522	95%	100%

Originally under the budget of 2015-2016, the share of urban sewerage/sanitation was 46% and urban water supply was 26% whereas share of rural sewerage/sanitation was 16% and rural water supply was 12%. See the figure 03.

Figure 3: Percentage Share of Rural and Urban WASH 2015-2016- Original Allocations



The expenditures of WASH in Punjab for 2015-2016 reported the highest share of urban sewerage and drainage (50%). This overall budget expenditures does not include PKRs 11 billion allocated to Saaf Pani Company mainly for rural areas of Punjab. Currently, the share of urban water supply stands 23% whereas share of rural water supply is 11% and rural sewerage is 16% as shown in figure 04. Thus, it is clearly visible that government of Punjab is making specific efforts to spend more money on sanitation/drainage compared to water supply which is unusual compared to the historical trends like 2014-2015 where share of water supply has been higher than sanitation and drainage. However, these figures do not include the allocations and spending of Saaf Pani Company.

The district wise budgetary allocations, additional provision and expenses covering both 063 water supply and urban development are given in Table 8. A few districts have coverage of more than 100% by virtue of cash/funds held from previous years. *The per capita expenditure of WASH in Punjab for 2015-2016 is PKRs 240, and becomes PKRs 264 when Saaf Pani added.*

Table 8: Overall district wise Total Water and Sanitation Allocation and Expenditures 2015-2016

District	Budget/ Provision	Allocation under special Initiative	Total Allocation	Total Expenses	Saaf Pani Expenses 2014-2016	(PKRs Million)	
						Percentage Utilization for 2-15-2016	Per capita Expenses for 2015- 2016- Rs.
Attock	356.491	0	356.491	281.799	23.51	79%	183.59
Bahawalnagar	335.224	0	335.224	338.161	204.11	101%	197.84
Bahawalpur	129.659	0	129.659	220.014	200.10	170%	120.55
Bhakkar	121.408	0	121.408	96	13.38	79%	75.59
Chakwal	455.368	0	455.368	375.443	23.51	82%	290.15
Chiniot	108.089	0	108.089	47	13.38	43%	49.33
Dera G Khan	507.595	0	507.595	353.185	53.47	70%	168.39
Faisalabad	1585.325	38.879	1624.204	1094.495	69.30	67%	81.58
Gujranwala	1934.511	135.439	2069.95	1802.319	23.42	87%	135.19
Gujrat	295.056	0	295.056	657.386	24.45	223%	255.27
Hafizabad	191.509	0	191.509	178.59	22.48	93%	184.30
Jhang	6.93	15.865	22.795	0	17.82	0%	7.31
Jhelum	74.469	5.45	79.919	122.004	23.51	153%	120.96
Kasur	1298.579	0	1298.579	1378.169	57.70	106%	443.58
Khanewal	171.235	0	171.235	268.241	17.82	157%	103.46
Khushab	448.513	18.5	467.013	435.375	13.38	93%	387.86
Lahore	11018.49	84.517	11103.007	9509.182	22.48	86%	1008.96
Layyah	74.644	0	74.644	50.246	43.95	67%	58.47
Lodhran	124.791	0	124.791	103.287	404.31	83%	313.72
M Bahauddin	472.321	0	472.321	448.195	23.51	95%	324.19
Mianwali	135.859	0	135.859	177.554	13.38	131%	136.58
Multan	1097.439	0	1097.439	1569.279	20.30	143%	369.93
Muzaffargarh	146.312	22	168.312	73.586	43.95	44%	30.13
Nankana Sahib	456.516	29	485.516	257.585	57.70	53%	243.08
Narowal	323.273	0	323.273	235.763	25.22	73%	162.91
Okara	855.044	26.528	881.572	864.684	57.70	98%	310.15
Pakpattan	159.741	0	159.741	129.361	17.82	81%	85.03
Rahim Yar Khan	391.808	0	391.808	335.672	192.34	86%	115.79
Rajanpur	329.518	0	329.518	308.389	43.95	94%	218.03
Rawalpindi	1021.369	0	1021.369	993.676	25.23	97%	219.03
Sahiwal	60.658	0	60.658	159.435	57.70	263%	91.08
Sargodha	621.337	5	626.337	658.715	17.07	105%	200.11
Sheikhupura	1398.09	40.447	1438.537	773.221	22.48	54%	256.76
Sialkot	807.03	90.163	897.193	560.706	24.45	62%	160.49
Toba Tek Singh	725.993	10	735.993	657.889	57.70	89%	342.39
Vehari	230.74	0	230.74	181.966	17.82	79%	69.56
Provincial project	488	0	488	552	417.29	113%	0.00
Total	28958.934	521.788	29480.722	26248.572	2407.69	89%	264.45

* Saaf Pani expenditures of 2014-2016 had been added in total expense while calculating per capita expenditures

Table 9: Percentage Share of Urban and Rural Water Supply and Sanitation at Glance 2015-2016

Description	Urban Water Supply Schemes	Urban Sewerage Drainage Schemes	Rural Water Supply Schemes	Rural sewerage Drainage Schemes
<i>Budget Under 063 Water Supply</i>				
Original Allocation	18.87%	34.84%	19.70%	26.59%
Revised Provision	15.91%	30.46%	19.31%	33.34%
Actual Expenses	23.15%	24.51%	22.13%	30.22%
<i>Budget for WASH under Urban Development</i>				
Original Allocation	38.13%	61.87%	0.00%	0.00%
Revised Provision	25.36%	74.64%	0.00%	0.00%
Actual Expenses	22.59%	77.41%	0.00%	0.00%
<i>Total Budget that include 063 Water Supply and Urban Development</i>				
Original Allocation	26.47%	45.51%	11.92%	16.10%
Revised Provision	20.29%	50.94%	10.36%	17.88%
Actual Expenses	22.87%	50.23%	11.37%	15.53%

Budgetary Share of Urban and Rural Water and Sanitation Services 2015-2016

Under the provision of 063 water supply, the major share of the provision rests with urban sewerage/drainage (34.84%) followed by rural sewerage (26.59%), rural water supply (19.7%) and urban water supply (18.87%). At actual expenses, there is a shift towards decrease in expenditures on urban sanitation/drainage, while an increase is noted in rural sewerage/drainage, urban and rural water supply schemes. In PHED 063, the share of the rural WASH sector expenditures is around 52.35% compared to 47.65% of urban WASH.

In overall expenditures of WASH that include 063 water supply and urban development, the share of rural sector is only 27% whereas urban sector is 73% showing that expenditures are more skewed towards urban areas compared to rural areas. Similarly, the share of water supply in final expenditures is 34% compared 66% of sewerage. However, this does not include Saaf Pani expenditures, which are directly linked with water quality in rural areas. Table 9 provides a snapshot of share of rural and urban water and sanitation in allocation, revised allocations and actual expenditures at year-end.

In Urban WASH, the major spending has been made in Lahore (47%) followed by Gujranwala (7.56%), Faisalabad (5.18%), Rawalpindi (5.03%) and Multan (4.45%). No spending is made in Layyah, Lodhran, Jhang and Pakpattan. Further, the Table 10 provides information about overall urban WASH trends. Under Rural WASH, major spending is made in Lahore (19.35%) followed by Rawalpindi (8.92%), Kasur (7.05%), Gujrat (6.54%), T.T Singh (6.56%) and Faisalabad (5.56%). No spending is made in Hafizabad and Jhang. Table 11 provides overall rural WASH trends up to district levels

Table 10: Overall Urban WASH Budget Allocations and Expenditures 2015-2016

(PKRs Million)

District	Provision for 2015-16			Actual Expense 2015-16			
	Urban Water Supply	Urban Sewerage Drainage Schemes	Overall-Total	Urban Water Supply Schemes	Urban Sewerage Drainage Schemes	Overall-Total-PKRs Million	% Share of district in overall expenses
Attock	150.675	50.107	200.782	78.325	96.107	174.432	0.92%
Bahawalnagar	6.026	111.859	117.885	7.63	83.525	91.155	0.48%
Bahawalpur	1.56	25.656	27.216	6.06	132.443	138.503	0.73%
Bhakkar	0	31.408	31.408	0	13	13	0.07%
Chakwal	157.42	56.617	214.037	179.085	55.366	234.451	1.24%
Chiniot	0	97.363	97.363	0	47	47	0.25%
D G Khan	192.163	157.826	349.989	167.16	126.784	293.944	1.55%
Faisalabad	681.426	580.617	1262.043	414.708	568.041	982.749	5.18%
Gujranwala	136.853	1381.305	1518.158	169.322	1265.385	1434.707	7.56%
Gujrat	176.832	51.347	228.179	541.505	50.287	591.792	3.12%
Hafizabad	0	125.009	125.009	0	115.09	115.09	0.61%
Jhang	0	0	0	0	0	0	0.00%
Jhelum	43.994	0.333	44.327	65.98	46.024	112.004	0.59%
Kasur	112.965	408.118	521.083	130.15	345.409	475.559	2.51%
Khanewal	51.71	74.525	126.235	111.7	74.522	186.222	0.98%
Khushab	61.95	67	128.95	153.837	20	173.837	0.92%
Lahore	2072.83	8378.286	10451.12	1646.435	7269.103	8915.538	47.00%
Layyah	0	6.5	6.5	0	0	0	0.00%
Lodhran	0	20	20	0	0	0	0.00%
M Bahauddin	64.612	105.278	169.89	70	88.119	158.119	0.83%
Mianwali	17.151	45	62.151	47.781	49.775	97.556	0.51%
Multan	50	699.98	749.98	50	794.96	844.96	4.45%
Muzaffargarh	25.842	0	25.842	16.586	0	16.586	0.09%
Nankana Sahib	32.239	133.928	166.167	48.026	73.715	121.741	0.64%
Narowal	37.761	153.286	191.047	50.409	95.432	145.841	0.77%
Okara	281.019	314.706	595.725	243.396	459.896	703.292	3.71%
Pakpattan	18.082	0	18.082	0	0	0	0.00%
Rahim Yar Khan	154	205.798	359.798	129.995	192.112	322.107	1.70%
Rajanpur	0	87.395	87.395	0	140	140	0.74%
Rawalpindi	776.624	201.5	978.124	751.972	201.494	953.466	5.03%
Sahiwal	3.435	16.818	20.253	0	17.918	17.918	0.09%
Sargodha	161.968	134.248	296.216	448.058	59.1	507.158	2.67%
Sheikhupura	45	434.537	479.537	45	200.221	245.221	1.29%
Sialkot	0	209.889	209.889	0	177.967	177.967	0.94%
Toba Tek Singh	273.615	164	437.615	329.752	75	404.752	2.13%
Vehari	20.126	49.6	69.726	32	100	132	0.70%
Total	5807.878	14579.84	20387.72	5934.872	13033.79	18968.67	100.00%

Table 11: Overall Rural WASH Budget Allocations and Expenditures 2015-2016

(PKRs Million)

District	Provision for 2015-16			Actual Expense 2015-16			
	Rural Water Supply Schemes	Rural sewerage Drainage Schemes	Total	Rural Water Supply Schemes	Rural sewerage Drainage Schemes	Total	% Share of district in overall expenses
Attock	50.286	105.42	155.709	43.084	64.28	107.367	1.37%
Bahawalnagar	210.339	7.00	217.339	222.006	25.00	247.006	2.58%
Bahawalpur	13.500	88.94	102.443	17.019	64.49	81.511	0.26%
Bhakkar	32.000	58.00	90.000	30.000	53.00	83.000	0.34%
Chakwal	156.795	84.54	241.331	114.492	26.50	140.992	3.30%
Chiniot	0.000	10.73	10.726		0.00	0.000	0.00%
DG Khan	50.569	107.04	157.606	44.241	15.00	59.241	2.38%
Faisalabad	153.890	169.39	323.282	79.632	32.11	111.746	5.56%
Gujranwala	0.000	416.35	416.353	0.000	367.61	367.612	1.91%
Gujrat	47.487	19.39	66.877	39.770	25.82	65.594	6.54%
Hafizabad	0.000	66.50	66.500		63.50	63.500	0.00%
Jhang	0.000	6.93	6.930	0.000	0.00	0.000	0.00%
Jhelum	12.842	17.30	30.142	0.000	10.00	10.000	0.74%
Kasur	372.830	404.67	777.496	495.992	406.62	902.610	7.05%
Khanewal	45.000	0.00	45.000	82.019	0.00	82.019	2.18%
Khushab	211.623	107.94	319.563	152.295	109.24	261.538	3.45%
Lahore	152.902	414.47	567.374	72.416	521.23	593.644	19.35%
Layyah	0.500	67.64	68.144	4.471	45.78	50.246	0.05%
Lodhran	104.791	0.00	104.791	103.287		103.287	1.16%
M Bahauddin	87.710	214.72	302.431	91.482	198.59	290.076	1.82%
Mianwali	39.448	34.26	73.708	49.998	30.00	79.998	1.10%
Multan	60.188	287.27	347.459	395.860	328.46	724.319	5.02%
Muzaffargarh	0.000	120.47	120.470		57.00	57.000	0.19%
Nankana Sahib	12.000	278.35	290.349	12.000	123.84	135.844	0.68%
Narowal	0.514	131.71	132.226	0.000	89.92	89.922	0.57%
Okara	238.419	20.90	259.319	155.392	6.00	161.392	4.49%
Pakpattan	30.300	111.36	141.659	34.813	94.55	129.361	0.39%
R Y Khan	27.010	5.00	32.010	12.565	1.00	13.565	1.60%
Rajanpur	179.323	62.80	242.123	136.989	31.40	168.389	1.54%
Rawalpindi	43.245	0.00	43.245	40.210	0.00	40.210	8.92%
Sahiwal	32.000	8.41	40.405	138.529	2.99	141.517	1.56%
Sargodha	89.730	235.39	325.121	37.049	114.51	151.557	5.46%
Sheikhupura	118.546	800.01	918.553	61.154	466.85	528.000	1.19%
Sialkot	6.000	591.14	597.141	5.000	377.74	382.739	0.06%
T T Singh	288.378	0.00	288.378	253.137		253.137	6.56%
Vehari	96.814	64.20	161.014	23.966	26.00	49.966	0.63%
Total	2964.97	5118.2	8083.217	2948.868	4028.22	6977.092	100.00%

*- This does not include PKRs 160 million spent under PATS Programme

Three Years Allocations and Expenditures

1. There is a significant increase in the budgetary allocations and expenditures on water and sanitation in Punjab as shown in summarized **Table 12**. Further, overall budget and expenses including Saaf Pani under rural water supply are given in summarized **Table 13**. There are visible increases in rural and urban sanitation and drainage. The overall WASH expenditures up to district levels without and with Saaf Pani are shown in **Table 14 and Table 15 respectively**.
2. For urban water supply, three years cumulative provision are PKRs 15.38 billion whereas expenditures are PKRs 14.14 billion indicating a utilization of 91% of allocated funds. Overall, the cumulative highest expenditures have been made in Lahore (21%) followed by Faisalabad (20%) whereas there are five districts in Punjab where no investments have been made on urban water supply i.e. Bhakkar, Jhang, Sialkot, Hafizabad and Rajanpur. More details in **Table 16**
3. For urban sanitation/drainage, three years cumulative provisions are PKRs 25.49 billion whereas expenditure are PKRs 21 billion indicating a utilization of 82% of allocated funds. Overall, three years cumulative highest expenditures have been made in Lahore (47.7%) followed by Multan (6.7%). Two key districts with no investment are Jhang and Pakpattan. More details in **Table 17**
4. For rural water supply, three years cumulative provision are PKRs 7.07 billion whereas expenditures are PKRs 6.6 billion portraying a utilization of 93.5% of allocated funds. Overall, three years cumulative highest expenditures have been made in Kasur (10.96%) followed by Toba Tek Singh (9.52%) whereas two districts that have no investments are Hafizabad and Jhang. More details in **Table 18**
5. For rural water supply including Saaf Pani Company, three years cumulative expenses are PKRs 9.07 billion including PKRs 2.4 billion spent under Saaf Pani Company. District wise expenditures of Saaf Pani are in **Table 19**. Overall, three years cumulative highest expenditures have been made in Kasur (8.67%) followed by Bahawalnagar (8.37%). The lowest expenditures are at Jhang (0.2%), Chinoit (0.24%) and Hafizabad (0.25%). More details in **Table 20**
6. For rural sanitation/drainage, three years cumulative provision are PKRs 8.96 billion whereas expenditures are PKRs 7.66 billion indicating a utilization of 85.5% of allocated funds. Overall, three years cumulative highest expenditures have been made in Sheikhpura (19.5%) followed by Kasur (15%). The districts with no investments are Lodhran, Jhang and Toba Tek Singh. More details in **Table 21**

Table 12: Three Years Cumulative Water Supply and Sanitation (063 PHED and UD)

Sector	2013-2014	2014-2015	2015-2016	PKRs Million Total
	Revised Allocations			
Urban Water Supply	4153.312	5421.86	5807.878	15383.05
Urban Sewerage	6611.278	8849.538	10027.376	25488.192
Rural Water Supply	1382.288	2729.914	2964.979	7077.181
Rural Sewerage	894.9	2941.97	5118.24	8955.11
Overall	13041.778	19943.282	23918.473	56903.533
	Expenditures			
Urban Water Supply	3350.59	4855.777	5934.872	14141.239
Urban Sewerage	3037.893	6673.041	11281.75	20992.685
Rural Water Supply	1174.455	2498.64	2948.868	6621.963
Rural Sewerage	827.04	2803.44	4028.22	7658.7
Overall	8389.978	16830.898	24193.71	49414.587

This does not include Saaf Pani Expenditures, and provincial basis projects and mixed projects of water supply and sanitation.

Table 13: Three Years Cumulative Water Supply and Sanitation (063 PHED+ UD+ Saaf Pani + PATS)

Sector	2013-2014	2014-2015	2015-2016	<i>PKRs Million</i> Total
	Revised Allocations			
Urban Water Supply	4,153.31	5,421.86	5,807.88	15,383.05
Urban Sewerage	6,611.28	8,849.54	10,027.38	25,488.19
Rural Water Supply	1,382.29	2,729.91	13,964.98*	18,077.18
Rural Sewerage	894.90	2,941.97	5,318.24	9,155.11
Overall	13,041.78	19,943.28	35,118.48	68,103.53
	Expenditures			
Urban Water Supply	3,350.59	4,855.78	5,934.87	14,141.24
Urban Sewerage	3,037.89	6,673.04	11,281.75	20,992.68
Rural Water Supply	1,174.46	2,498.64	5,355.87**	9,028.96
Rural Sewerage	827.04	2,803.44	4,188.38	7,818.86
Overall	8,389.98	16,830.90	26,760.87	51,982.4

* The Saaf Pani Allocation of Rs 11 billion is added in 2015-2016

** The Saaf Pani all expenditures have been counted under 2015-2016 though some of these were from 2014-2015

Table 14: Three Years WASH Allocations and Expenditures Excluding Saaf Pani and PATS

District	Revised Allocation				Expenditures				(PKRs Million) % Share
	2013-2014	2014-2015	2015-2016	Total	2013-2014	2014-2015	2015-2016	Total	of district in overall expenses
Attock	22.5	252.4	356.5	631.4	22.0	240.8	281.8	544.5	1.10%
Bahawalnagar	218.0	652.5	335.2	1205.7	192.8	604.7	338.2	1135.7	2.30%
Bahawalpur	243.0	388.6	129.7	761.2	231.1	323.0	220.0	774.1	1.57%
Bhakkar	127.4	95.4	121.4	344.2	118.0	95.4	96.0	309.4	0.63%
Chakwal	141.2	215.3	455.4	811.9	118.1	215.3	375.4	708.9	1.43%
Chiniot	107.3	335.0	108.1	550.4	104.1	333.0	47.0	484.1	0.98%
D G Khan	105.3	1174.9	1189.0	2469.2	105.3	155.2	353.2	613.7	1.24%
Faisalabad	1917.3	773.9	915.2	3606.5	1842.7	1141.6	526.5	3510.8	7.10%
Gujranwala	304.1	1388.5	1691.5	3384.1	264.6	389.4	618.3	1272.4	2.57%
Gujrat	174.5	279.6	295.1	749.1	157.8	240.0	657.4	1055.2	2.14%
Hafizabad	25.5	78.3	191.5	295.3	20.0	78.2	178.6	276.8	0.56%
Jhang	0.0	0.0	6.9	6.9	0.0	0.0	0.0	0.0	0.00%
Jhelum	113.8	258.6	74.5	446.9	83.8	257.6	122.0	463.4	0.94%
Kasur	926.3	1296.5	1298.6	3521.5	916.3	1296.1	1378.2	3590.6	7.27%
Khanewal	47.3	143.4	171.2	361.9	47.3	141.5	268.2	457.1	0.93%
Khushab	174.2	357.0	448.5	979.7	174.2	319.0	435.4	928.6	1.88%
Lahore	2433.4	4242.6	6279.4	12955.4	898.6	3407.0	9509.2	13814.7	27.96%
Layyah	54.5	21.6	211.5	287.6	35.7	90.5	50.3	176.5	0.36%
Lodhran	85.5	72.4	124.8	282.7	85.5	70.4	103.3	259.1	0.52%
M Bahauddin	78.9	265.2	472.3	816.4	31.8	205.1	448.2	685.1	1.39%
Mianwali	90.9	189.9	135.9	416.6	80.9	185.6	177.6	444.0	0.90%
Multan	2638.2	894.2	1117.4	4649.9	176.2	841.1	1569.3	2586.6	5.23%
Muzaffargarh	108.3	118.5	146.3	373.1	91.3	117.5	73.6	282.3	0.57%
Nankana Sahib	68.7	231.5	456.5	756.6	60.5	231.5	257.6	549.6	1.11%
Narowal	49.7	396.3	323.3	769.2	49.7	395.1	235.8	680.5	1.38%
Okara	451.9	1015.5	855.0	2322.4	395.8	997.0	864.7	2257.5	4.57%
Pakpattan	36.6	134.7	159.7	331.0	36.6	134.6	129.4	300.6	0.61%
R Y Khan	71.1	375.1	391.8	838.0	51.7	365.4	335.7	752.7	1.52%
Rajanpur	17.1	140.2	329.5	486.8	13.8	135.7	308.4	457.9	0.93%
Rawalpindi	397.3	792.2	1282.9	2472.4	329.0	562.2	993.7	1884.9	3.81%
Sahiwal	143.5	182.9	60.7	387.1	143.5	182.9	159.4	485.8	0.98%
Sargodha	175.0	532.1	621.3	1328.5	165.7	503.2	658.7	1327.7	2.69%
Sheikhupura	849.9	1467.3	1398.1	3715.3	784.4	1432.3	773.2	2989.9	6.05%
Sialkot	79.8	200.6	807.0	1087.5	27.4	165.1	560.7	753.2	1.52%
T T Singh	510.2	824.1	726.0	2060.3	488.7	821.1	657.9	1967.7	3.98%
Vehari	53.5	156.7	230.7	441.0	45.1	156.7	182.0	383.7	0.78%
Total	13041.8	19943.3	23918.5	56903.5	8390.0	16830.9	24193.7	49165.3	100.00%

Table 15: Three Years WASH Allocations and Expenditures Including Saaf Pani +PATS

(PKRs Million)

District	Revised Allocation				Expenditures				% Share	
	2013-2014	2014-2015	2015-2016	Total	2013-2014	2014-2015	2015-2016	Saaf Pani + PATS	Total Expen.	district overall expens
Attock	22.5	252.4	356.5	631.4	22.0	240.8	281.8	27.5	572.0	1.10%
Bahawalnagar	218.0	652.5	335.2	1205.7	192.8	604.7	338.2	207.8	1343.5	2.58%
Bahawalpur	243.0	388.6	129.7	761.2	231.1	323.0	220.0	203.4	977.5	1.88%
Bhakkar	127.4	95.4	121.4	344.2	118.0	95.4	96.0	17.9	327.3	0.63%
Chakwal	141.2	215.3	455.4	811.9	118.1	215.3	375.4	26.6	735.5	1.41%
Chiniot	107.3	335.0	108.1	550.4	104.1	333.0	47.0	16.4	500.5	0.96%
D G Khan	105.3	1174.9	1189.0	2469.2	105.3	155.2	353.2	57.3	671.0	1.29%
Faisalabad	1917.3	773.9	915.2	3606.5	1842.7	1141.6	526.5	73.9	3584.8	6.90%
Gujranwala	304.1	1388.5	1691.5	3384.1	264.6	389.4	618.3	26.6	1299.0	2.50%
Gujrat	174.5	279.6	295.1	749.1	157.8	240.0	657.4	28.9	1084.1	2.09%
Hafizabad	25.5	78.3	191.5	295.3	20.0	78.2	178.6	26.7	303.6	0.58%
Jhang	0.0	0.0	6.9	6.9	0.0	0.0	0.0	22.4	22.4	0.04%
Jhelum	113.8	258.6	74.5	446.9	83.8	257.6	122.0	28.2	491.6	0.95%
Kasur	926.3	1296.5	1298.6	3521.5	916.3	1296.1	1378.2	61.5	3652.1	7.03%
Khanewal	47.3	143.4	171.2	361.9	47.3	141.5	268.2	22.6	479.8	0.92%
Khushab	174.2	357.0	448.5	979.7	174.2	319.0	435.4	18.0	946.6	1.82%
Lahore	2433.4	4242.6	6279.4	12955.4	898.6	3407.0	9509.2	27.0	13841.7	26.63%
Layyah	54.5	21.6	211.5	287.6	35.7	90.5	50.3	46.7	223.2	0.43%
Lodhran	85.5	72.4	124.8	282.7	85.5	70.4	103.3	409.1	668.3	1.29%
M Bahauddin	78.9	265.2	472.3	816.4	31.8	205.1	448.2	28.0	713.1	1.37%
Mianwali	90.9	189.9	135.9	416.6	80.9	185.6	177.6	18.1	462.0	0.89%
Multan	2638.2	894.2	1117.4	4649.9	176.2	841.1	1569.3	25.2	2611.9	5.02%
Muzaffargarh	108.3	118.5	146.3	373.1	91.3	117.5	73.6	48.0	330.4	0.64%
Nankana Sahib	68.7	231.5	456.5	756.6	60.5	231.5	257.6	62.4	612.0	1.18%
Narowal	49.7	396.3	323.3	769.2	49.7	395.1	235.8	30.0	710.6	1.37%
Okara	451.9	1015.5	855.0	2322.4	395.8	997.0	864.7	62.3	2319.8	4.46%
Pakpattan	36.6	134.7	159.7	331.0	36.6	134.6	129.4	22.7	323.3	0.62%
R Y Khan	71.1	375.1	391.8	838.0	51.7	365.4	335.7	195.9	948.6	1.82%
Rajanpur	17.1	140.2	329.5	486.8	13.8	135.7	308.4	47.2	505.1	0.97%
Rawalpindi	397.3	792.2	1282.9	2472.4	329.0	562.2	993.7	29.7	1914.6	3.68%
Sahiwal	143.5	182.9	60.7	387.1	143.5	182.9	159.4	62.6	548.4	1.06%
Sargodha	175.0	532.1	621.3	1328.5	165.7	503.2	658.7	21.9	1349.5	2.60%
Sheikhupura	849.9	1467.3	1398.1	3715.3	784.4	1432.3	773.2	26.4	3016.3	5.80%
Sialkot	79.8	200.6	807.0	1087.5	27.4	165.1	560.7	29.2	782.4	1.51%
T T Singh	510.2	824.1	726.0	2060.3	488.7	821.1	657.9	62.2	2029.9	3.91%
Vehari	53.5	156.7	230.7	441.0	45.1	156.7	182.0	21.7	405.4	0.78%
Prov. basis	0.0	0.0	0.0	0.0	0.0	0.0		425.7	425.7	0.82%
Total	13041.8	19943.3	23918.5	56903.5	8390.0	16830.9	23944.9	2567.8	51982.4	100.00%

Table 16: Three Years Urban Water Supply Expenditures

District	Revised Allocation				Expenditures				(PKRs Million) % Share	
	2013-2014	2014-2015	2015-2016	Total	2013-2014	2014-2015	2015-2016	Total	of district in overall expenses	
Attock	0	86.446	150.675	237.121	0	86.446	78.325	164.771	1.17%	
Bahawalnagar	64.704	79.272	6.026	150.002	64.071	75.394	7.63	147.095	1.04%	
Bahawalpur	14.266	15.288	1.56	31.114	14.224	14.796	6.06	35.08	0.25%	
Bhakkar	0	0	0	0	0	0	0	0	0.00%	
Chakwal	1.657	68.487	157.42	227.564	1.657	68.487	179.085	249.229	1.76%	
Chiniot	6.39	0	0	6.39	3.19	0	0	3.19	0.02%	
D G Khan	17.813	1011.55	873.589	1902.95	17.813	41.304	167.16	226.277	1.60%	
Faisalabad	1526.01	81.574	0	1607.584	1457.17	952.9	414.708	2824.778	19.98%	
Gujranwala	16.41	0	0	16.41	0.97	69.094	169.322	239.386	1.69%	
Gujrat	62.964	176.226	176.832	416.022	57	165.586	541.505	764.091	5.40%	
Hafizabad	0	0	0	0	0	0	0	0	0.00%	
Jhang	0	0	0	0	0	0	0	0	0.00%	
Jhelum	11.052	25	43.994	80.046	11.052	24.992	65.98	102.024	0.72%	
Kasur	120.606	102.013	112.965	335.584	120.532	101.91	130.15	352.592	2.49%	
Khanewal	46	0	51.71	97.71	46	0	111.7	157.7	1.12%	
Khushab	155.609	164	61.95	381.559	155.609	164	153.837	473.446	3.35%	
Lahore	962.911	1368.67	2072.83	4404.417	337.422	935.607	1646.435	2919.464	20.65%	
Layyah	0	0	136.853	136.853	0	69.094	0	69.094	0.49%	
Lodhran	40	0	0	40	40	0	0	40	0.28%	
M Bahauddin	24.387	20.287	64.612	109.286	24.387	20.282	70	114.669	0.81%	
Mianwali	75	79.398	17.151	171.549	75	79.09	47.781	201.871	1.43%	
Multan	119.914	100	50	269.914	87.418	100	50	237.418	1.68%	
Muzaffargarh	65.059	45.353	25.842	136.254	49.431	44.656	16.586	110.673	0.78%	
Nankana Sahib	52.271	144.472	32.239	228.982	50.271	144.472	48.026	242.769	1.72%	
Narowal	0	50	37.761	87.761	0	49.8	50.409	100.209	0.71%	
Okara	42.869	470.093	281.019	793.981	41.806	469.208	243.396	754.41	5.33%	
Pakpattan	0	13.858	18.082	31.94	0	13.858	0	13.858	0.10%	
R Y Khan	0	140	154	294	0	139.995	129.995	269.99	1.91%	
Rajanpur	0	0	0	0	0	0	0	0	0.00%	
Rawalpindi	170.802	378.084	776.624	1325.51	141.614	223.034	751.972	1116.62	7.90%	
Sahiwal	0	45.712	3.435	49.147	0	45.711	0	45.711	0.32%	
Sargodha	99.528	220.479	161.968	481.975	99.375	220.477	448.058	767.91	5.43%	
Sheikhupura	136.677	120.867	45	302.544	135.291	120.867	45	301.158	2.13%	
Sialkot	0	0	0	0	0	0	0	0	0.00%	
T T Singh	310	414.727	273.615	998.342	310	414.717	329.752	1054.469	7.46%	
Vehari	10.413	0	20.126	30.539	9.287	0	32	41.287	0.29%	
Total	4153.31	5421.86	580.878	15383.05	3350.59	4855.77	5934.87	14141.24	100%	

Table 17: Three Years Urban Sewerage /Drainage Expenditures

District	Revised Allocations				Expenditures				(PKRs Million) % Share
	2013-2014	2014-2015	2015-2016	Total	2013-2014	2014-2015	2015-2016	Total	of district in overall expenses
Attock	0.00	36.00	50.11	86.11	0.00	36.00	96.11	132.11	0.63%
Bahawalnagar	96.61	243.47	111.86	451.93	87.49	241.12	83.53	412.13	1.96%
Bahawalpur	30.00	229.89	25.66	285.55	29.10	200.98	132.44	362.52	1.73%
Bhakkar	102.41	53.45	31.41	187.26	92.98	53.45	13.00	159.43	0.76%
Chakwal	91.70	34.19	56.62	182.51	91.48	34.19	55.37	181.03	0.86%
Chiniot	90.89	91.75	97.36	280.00	90.86	91.73	47.00	229.59	1.09%
D G Khan	56.73	88.13	157.83	302.69	56.73	46.78	126.78	230.30	1.10%
Faisalabad	257.74	484.39	591.92	1334.04	257.70	29.23	0.00	286.93	1.37%
Gujranwala	237.19	1245.41	1275.13	2757.74	216.99	177.37	81.38	475.74	2.27%
Gujrat	94.76	50.46	51.35	196.57	94.76	50.05	50.29	195.09	0.93%
Hafizabad	25.53	58.00	125.01	208.54	20.00	58.00	115.09	193.09	0.92%
Jhang	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Jhelum	72.75	3.29	0.33	76.37	42.75	3.29	46.02	92.06	0.44%
Kasur	484.95	539.70	408.12	1432.76	483.59	539.57	345.41	1368.57	6.52%
Khanewal	0.00	124.00	74.53	198.53	0.00	124.00	74.52	198.52	0.95%
Khushab	2.72	90.00	67.00	159.72	2.72	90.00	20.00	112.72	0.54%
Lahore	1357.52	2705.25	3639.20	7701.97	448.46	2309.58	7269.10	10027.14	47.76%
Layyah	0.00	7.36	6.50	13.86	0.00	7.24	0.00	7.24	0.03%
Lodhran	0.00	51.20	20.00	71.20	0.00	50.88	0.00	50.88	0.24%
M Bahauddin	0.00	143.06	105.28	248.33	0.00	113.04	88.12	201.16	0.96%
Mianwali	15.85	38.76	45.00	99.61	5.85	38.65	49.78	94.27	0.45%
Multan	2472.32	614.34	719.98	3806.64	43.20	575.29	794.96	1413.45	6.73%
Muzaffargarh	0.00	73.11	0.00	73.11	0.00	72.81	0.00	72.81	0.35%
Nankana Sahib	14.72	79.08	133.93	227.73	10.22	79.08	73.72	163.02	0.78%
Narowal	40.00	109.65	153.29	302.93	40.00	108.96	95.43	244.39	1.16%
Okara	265.69	433.38	314.71	1013.78	240.69	432.74	459.90	1133.33	5.40%
Pakpattan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
R Y Khan	0.00	196.24	205.80	402.04	0.00	194.29	192.11	386.40	1.84%
Rajanpur	0.00	50.00	87.40	137.40	0.00	50.00	140.00	190.00	0.91%
Rawalpindi	15.00	130.70	463.00	608.70	15.00	55.70	201.49	272.19	1.30%
Sahiwal	92.50	7.44	16.82	116.76	92.50	7.44	17.92	117.85	0.56%
Sargodha	43.45	76.23	134.25	253.92	42.59	75.56	59.10	177.25	0.84%
Sheikhupura	474.45	369.56	434.54	1278.54	428.83	369.56	200.22	998.61	4.76%
Sialkot	79.80	184.07	209.89	473.76	27.40	148.50	177.97	353.87	1.69%
T T Singh	70.00	158.00	164.00	392.00	50.00	158.00	75.00	283.00	1.35%
Vehari	26.01	50.00	49.60	125.61	26.01	50.00	100.00	176.01	0.84%
Total	6611.28	8849.54	10027.38	25488.19	3037.89	6673.04	11281.75	20992.69	100%

Table 18: Three Years Rural Water Supply Expenditures Excluding Saaf Pani

District	(PKRs Million)								
	Revised Allocations				Expenditures				
	2013-2014	2014-2015	2015-2016	Total	2013-2014	2014-2015	2015-2016	Total	% Share of districts in total expenses
Attock	2.54	30.13	50.29	82.96	1.99	21.34	43.08	66.41	1.00%
Bahawalnagar	56.69	329.76	210.34	596.78	41.24	288.22	222.01	551.47	8.33%
Bahawalpur	96.74	84.18	13.50	194.42	96.34	68.21	17.02	181.57	2.74%
Bhakkar	-	-	32.00	32.00	-	-	30.00	30.00	0.45%
Chakwal	47.84	81.21	156.80	285.84	25.00	81.21	114.49	220.70	3.33%
Chiniot	0.00	10.16	0.00	10.16	0.00	8.43		8.43	0.13%
D G Khan	30.00	67.15	50.57	147.72	30.00	67.15	44.24	141.39	2.14%
Faisalabad	124.48	202.96	153.89	481.33	118.74	154.50	79.63	352.87	5.33%
Gujranwala	10.25	5.13	-	15.38	6.83	5.08	-	11.91	0.18%
Gujrat	16.80	52.87	47.49	117.16	6.00	24.40	39.77	70.17	1.06%
Hafizabad	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00%
Jhang		0.00	0.00	0.00		0.00	0.00	0.00	0.00%
Jhelum	30.00	230.33	12.84	273.17	30.00	229.33	-	259.33	3.92%
Kasur	95.98	141.18	372.83	609.99	88.48	141.06	495.99	725.54	10.96%
Khanewal	1.34	15.37	45.00	61.71	1.34	13.55	82.02	96.90	1.46%
Khushab	15.83	78.03	211.62	305.49	15.83	48.45	152.30	216.57	3.27%
Lahore	5.00	102.86	152.90	260.76	5.00	102.82	72.42	180.24	2.72%
Layyah	19.28	-	0.50	19.78	0.51	-	4.47	4.98	0.08%
Lodhran	45.45	21.22	104.79	171.46	45.45	19.51	103.29	168.25	2.54%
M Bahauddin	2.00	22.58	87.71	112.29	-	22.56	91.48	114.04	1.72%
Mianwali	-	51.73	39.45	91.18	-	47.82	50.00	97.82	1.48%
Multan	33.96	14.84	60.19	108.99	33.56	14.84	395.86	444.27	6.71%
Muzaffargarh	40.00	0.00	0.00	40.00	39.62	0.00		39.62	0.60%
Nankana Sahib	1.68	7.90	12.00	21.58	0.04	7.90	12.00	19.94	0.30%
Narowal	-	35.61	0.51	36.12	-	35.45	-	35.45	0.54%
Okara	143.32	72.00	238.42	453.74	113.32	55.04	155.39	323.75	4.89%
Pakpattan	36.60	84.70	30.30	151.60	36.60	84.61	34.81	156.02	2.36%
R Y Khan	71.08	25.04	27.01	123.13	51.67	18.48	12.57	82.71	1.25%
Rajanpur	4.88	90.17	179.32	274.36	1.57	85.73	136.99	224.28	3.39%
Rawalpindi	211.50	278.20	43.25	532.95	172.38	278.20	40.21	490.79	7.41%
Sahiwal	50.98	106.67	32.00	189.65	50.98	106.65	138.53	296.15	4.47%
Sargodha	4.26	64.53	89.73	158.52	2.56	62.66	37.05	102.27	1.54%
Sheikhupura	39.52	108.95	118.55	267.02	23.95	93.95	61.15	179.05	2.70%
Sialkot	-	16.56	6.00	22.56	-	16.56	5.00	21.56	0.33%
T T Singh	130.18	251.37	288.38	669.93	128.72	248.43	253.14	630.28	9.52%
Vehari	14.12	46.53	96.81	157.47	6.78	46.52	23.97	77.26	1.17%
Total	1382.29	2729.91	2964.98	7077.18	1174.45	2498.64	2948.86	6621.96	

Table 19 : Saaf Pani Company Expenditures 2014-2015 - Rural Water

Region/District	Operating Expenses	Project Expenditures	<i>PKRs Million</i> Total
Head office	417.29	-	417.29
Faisalabad	12.21	57.09	69.30
Sahiwal	0.61	57.09	57.70
Okara	0.61	57.09	57.70
Nankana Sahib	0.61	57.09	57.70
Kasur	0.61	57.09	57.70
T.T Singh	0.61	57.09	57.70
Bahawalpur	47.01	153.09	200.10
Bahawalnagar	3.92	200.19	204.11
Lodhran	3.92	400.39	404.31
Rahim Yar Khan	3.92	188.42	192.34
DG Khan	10.39	43.08	53.47
Rajanpur	0.87	43.08	43.95
Muzaffargarh	0.87	43.08	43.95
Layyah	0.87	43.08	43.95
Rawalpindi	1.83	23.40	25.23
Attock	0.11	23.40	23.51
Chakwal	0.11	23.40	23.51
Jhelum	0.11	23.40	23.51
M.B. Din	0.11	23.40	23.51
Sargodha	3.94	13.13	17.07
Mianwali	0.25	13.13	13.38
Bhakkar	0.25	13.13	13.38
Khushab	0.25	13.13	13.38
Chiniot	0.25	13.13	13.38
Multan	2.64	17.66	20.30
Pakpatan	0.16	17.66	17.82
Vehari	0.16	17.66	17.82
Khanewal	0.16	17.66	17.82
Jhang	0.16	17.66	17.82
Narowal	1.03	24.19	25.22
Sialkot	0.26	24.19	24.45
Gujrat	0.26	24.19	24.45
Gujranwala	1.02	22.40	23.42
Lahore	0.08	22.40	22.48
Shiekhupura	0.08	22.40	22.48
Hafizabad	0.08	22.40	22.48
Total	517.62	1,890.07	2,407.69

Table 20 : Three Years Rural Water Supply Allocations and Expenditures + Saaf Pani Programme

District	Revised Allocation				Expenditures					% share
	2013-2014	2014-2015	2015-2016	Total	2013-2014	2014-2015	2015-2016	Saaf Pani	Total Expen.	
Attock	20.00	99.79	105.42	225.21	1.99	21.34	43.08	23.51	89.92	1.00%
Bahawalnagar			7.00	7.00	41.24	288.22	222.01	204.11	755.58	8.37%
Bahawalpur	102.03	59.20	88.94	250.17	96.34	68.21	17.02	200.10	381.67	4.23%
Bhakkar	25.00	41.95	58.00	124.95	0.00	0.00	30.00	13.38	43.38	0.48%
Chakwal		31.45	84.54	115.99	25.00	81.21	114.49	23.51	244.21	2.70%
Chiniot	10.00	233.12	10.73	253.85	0.00	8.43	0.00	13.38	21.81	0.24%
D G Khan	0.76	8.08	107.04	115.88	30.00	67.15	44.24	53.47	194.86	2.16%
Faisalabad	9.11	5.00	169.39	183.50	118.74	154.50	79.63	69.30	422.17	4.68%
Gujranwala	40.25	137.96	416.35	594.56	6.83	5.08	0.00	23.42	35.33	0.39%
Gujrat			19.39	19.39	6.00	24.40	39.77	24.45	94.62	1.05%
Hafizabad		20.26	66.50	86.76	0.00	0.00	0.00	22.48	22.48	0.25%
Jhang			6.93	6.93	0.00	0.00	0.00	17.82	17.82	0.20%
Jhelum			17.30	17.30	30.00	229.33	0.00	23.51	282.84	3.13%
Kasur	224.80	513.66	404.67	1143.13	88.48	141.06	495.99	57.70	783.24	8.67%
Khanewal		4.00		4.00	1.34	13.55	82.02	17.82	114.72	1.27%
Khushab		25.00	107.94	132.94	15.83	48.45	152.30	13.38	229.95	2.55%
Lahore	108.00	65.82	414.47	588.29	5.00	102.82	72.42	22.48	202.72	2.25%
Layyah	35.23	14.19	67.64	117.06	0.51	0.00	4.47	43.95	48.93	0.54%
Lodhran				0.00	45.45	19.51	103.29	404.31	572.56	6.34%
M Bahauddin	52.49	79.29	214.72	346.50	0.00	22.56	91.48	23.51	137.55	1.52%
Mianwali		20.00	34.26	54.26	0.00	47.82	50.00	13.38	111.20	1.23%
Multan	12.05	165.00	287.27	464.32	33.56	14.84	395.86	20.30	464.57	5.14%
Muzaffargarh	3.24		120.47	123.71	39.62	0.00	0.00	43.95	83.57	0.93%
Nankana Sahib			278.35	278.35	0.04	7.90	12.00	57.70	77.64	0.86%
Narowal	9.67	201.00	131.71	342.38	0.00	35.45	0.00	25.22	60.67	0.67%
Okara		40.00	20.90	60.90	113.32	55.04	155.39	57.70	381.45	4.22%
Pakpattan		36.14	111.36	147.50	36.60	84.61	34.81	17.82	173.84	1.93%
R Y Khan		13.80	5.00	18.80	51.67	18.48	12.57	192.34	275.05	3.05%
Rajanpur	12.24		62.80	75.04	1.57	85.73	136.99	43.95	268.23	2.97%
Rawalpindi		5.26		5.26	172.38	278.20	40.21	25.23	516.02	5.71%
Sahiwal		23.09	8.41	31.50	50.98	106.65	138.53	57.70	353.85	3.92%
Sargodha	27.77	170.88	235.39	434.04	2.56	62.66	37.05	17.07	119.34	1.32%
Sheikhupura	199.26	867.89	800.01	1867.16	23.95	93.95	61.15	22.48	201.53	2.23%
Sialkot			591.14	591.14	0.00	16.56	5.00	24.45	46.01	0.51%
T T Singh				0.00	128.72	248.43	253.14	57.70	687.98	7.62%
Vehari	3.00	60.18	64.20	127.38	6.78	46.52	23.97	17.82	95.08	1.05%
Prov. basis				0.00	0.00	0.00	0.00	417.29	417.29	4.62%
Total	894.90	2941.97	5118.24	8955.11	1174.46	2498.64	2948.87	2407.69	9029.65	100.00%

Table 21 : Three Years Rural Sanitation/Drainage Expenditures

(PKRs Million)

	Revised Allocations				Expenditures				% share of district in expenses
	2013-2014	2014-2015	2015-2016	Total	2013-2014	2014-2015	2015-2016	Total	
Attock	20	99.79	105.42	225.21	20	96.97	64.28	181.25	2.37%
Bahawalnagar	-	-	7	7	-	-	25	25	0.33%
Bahawalpur	102.03	59.2	88.94	250.17	91.48	39.01	64.49	194.98	2.55%
Bhakkar	25	41.95	58	124.95	25	41.95	53	119.95	1.57%
Chakwal	-	31.45	84.54	115.99	-	31.45	26.5	57.95	0.76%
Chiniot	10	233.12	10.73	253.85	10	232.87	-	242.87	3.17%
D G Khan	0.76	8.08	107.04	115.88	0.76	-	15	15.76	0.21%
Faisalabad	9.11	5	169.39	183.5	9.12	5	32.11	46.23	0.60%
Gujranwala	40.25	137.96	416.35	594.56	39.85	137.85	367.61	545.31	7.12%
Gujrat	-	-	19.39	19.39	-	-	25.82	25.82	0.34%
Hafizabad	-	20.26	66.5	86.76	-	20.24	63.5	83.74	1.09%
Jhang	-	-	6.93	6.93	-	-	-	0	0.00%
Jhelum	-	-	17.3	17.3	-	-	10	10	0.13%
Kasur	224.8	513.66	404.67	1143.13	223.73	513.53	406.62	1143.88	14.94%
Khanewal	-	4	-	4	-	4	-	4	0.05%
Khushab	-	25	107.94	132.94	-	16.58	109.24	125.82	1.64%
Lahore	108	65.82	414.47	588.29	107.69	58.96	521.23	687.88	8.98%
Layyah	35.23	14.19	67.64	117.06	35.23	14.16	45.78	95.17	1.24%
Lodhran	-	-	-	0	-	-	-	0	0.00%
M Bahauddin	52.49	79.29	214.72	346.5	7.44	49.24	198.59	255.27	3.33%
Mianwali	-	20	34.26	54.26	-	20	30	50	0.65%
Multan	12.05	165	287.27	464.32	12.05	151	328.46	491.51	6.42%
Muzaffargarh	3.24	-	120.47	123.71	2.24	-	57	59.24	0.77%
Nankana Sahib	-	-	278.35	278.35	-	-	123.84	123.84	1.62%
Narowal	9.67	201	131.71	342.38	9.67	200.91	89.92	300.5	3.92%
Okara	-	40	20.9	60.9	-	40	6	46	0.60%
Pakpattan	-	36.14	111.36	147.5	-	36.14	94.55	130.69	1.71%
R Y Khan	-	13.8	5	18.8	-	12.64	1	13.64	0.18%
Rajanpur	12.24	-	62.8	75.04	12.24	-	31.4	43.64	0.57%
Rawalpindi	-	5.26	-	5.26	-	5.26	-	5.26	0.07%
Sahiwal	-	23.09	8.41	31.5	-	23.08	2.99	26.07	0.34%
Sargodha	27.77	170.88	235.39	434.04	21.18	144.55	114.51	280.24	3.66%
Sheikhupura	199.26	867.89	800.01	1867.16	196.37	847.89	466.85	1511.11	19.73%
Sialkot	-	-	591.14	591.14	-	-	377.74	377.74	4.93%
T T Singh	-	-	-	0	-	-	-	0	0.00%
Vehari	3	60.18	64.2	127.38	3	60.18	26	89.18	1.16%
Punjab	-	-	-	0	-	-	249.19	249.19	3.25%
Total	894.9	2941.97	5118.24	8955.11	827.04	2803.44	4028.22	7658.7	100.00%

Table 22 : District Wise PATS Expenditures

Districts	ODF Target Villages		Budget		
	Target	Achievement	Allocations	Utilization up to 30, June, 2016	% of Utilization of Budget
Attock	100	101	8,598,500	3,968,250	46.2%
Bahawalnagar	70	64	8,708,500	3,672,505	42.2%
Bahawalpur	70	70	8,678,500	3,250,980	37.5%
Bhakkar	100	100	11,393,500	4,508,528	39.6%
Chakwal	70	56	6,988,500	3,067,500	43.9%
Chiniot	100	100	14,418,500	3,041,239	21.1%
D.G. Khan	70	70	10,838,500	3,840,500	35.4%
Faisalabad	100	100	7,643,500	4,647,500	60.8%
Gujranwala	100	100	6,138,500	3,215,489	52.4%
Gujrat	100	101	8,098,500	4,445,314	54.9%
Hafizabad	100	100	10,148,500	4,261,500	42.0%
Jhang	100	100	13,668,500	4,589,224	33.6%
Jhelum	100	100	8,848,500	4,648,889	52.5%
Kasur	100	100	9,838,500	3,799,928	38.6%
Khanewal	100	100	9,693,500	4,828,085	49.8%
Khushab	100	98	10,728,500	4,623,180	43.1%
Lahore	100	100	5,998,500	4,553,756	75.9%
Layyah	70	67	9,428,500	2,749,992	29.2%
Lodhran	100	100	11,813,500	4,816,093	40.8%
M.B Din	100	100	10,338,500	4,498,250	43.5%
Mianwali	100	100	9,268,500	4,695,507	50.7%
Multan	100	100	9,873,500	4,933,250	50.0%
Muzaffargarh	100	101	14,933,500	4,058,250	27.2%
Nankana	100	100	6,268,500	4,730,750	75.5%
Narowal	100	100	8,788,500	4,797,050	54.6%
Okara	100	100	12,773,500	4,637,941	36.3%
Pakpattan	100	100	12,263,500	4,891,378	39.9%
R.Y. Khan	70	68	8,588,500	3,564,780	41.5%
Rajanpir	70	70	12,278,500	3,234,402	26.3%
Rawalpindi	100	94	7,348,500	4,461,928	60.7%
Sahiwal	100	99	10,423,500	4,933,250	47.3%
Sargodha	100	100	10,268,500	4,787,349	46.6%
Sheikhupura	100	100	7,168,500	3,871,500	54.0%
Sialkot	100	98	6,918,500	4,789,750	69.2%
T.T. Singh	100	100	8,198,500	4,471,053	54.5%
Vehari	70	67	7,718,500	3,840,500	49.8%
Head Office			54,909,000	8,432,729	15.4%
Grand Total			400,000,000	160,158,069	40.0%

Table 23 : Three Years Rural Sanitation/Drainage Expenditures Including PATS

(PKRs Million)

	Revised Allocations				Expenditures					% share of district in expenses
	2013-2014	2014-2015	2015-2016	Total	2013-2014	2014-2015	2015-2016	PATS	Total	
Attock	20	99.79	105.42	225.21	20	96.97	64.28	3.97	185.22	2.37%
Bahawalnagar	-	-	7	7	-	-	25	3.67	28.67	0.37%
Bahawalpur	102.03	59.2	88.94	250.17	91.48	39.01	64.49	3.25	198.23	2.54%
Bhakkar	25	41.95	58	124.95	25	41.95	53	4.51	124.46	1.59%
Chakwal	-	31.45	84.54	115.99	-	31.45	26.5	3.07	61.02	0.78%
Chiniot	10	233.12	10.73	253.85	10	232.87	-	3.04	245.91	3.15%
D G Khan	0.76	8.08	107.04	115.88	0.76	-	15	3.84	19.60	0.25%
Faisalabad	9.11	5	169.39	183.5	9.12	5	32.11	4.65	50.88	0.65%
Gujranwala	40.25	137.96	416.35	594.56	39.85	137.85	367.61	3.22	548.53	7.02%
Gujrat	-	-	19.39	19.39	-	-	25.82	4.45	30.27	0.39%
Hafizabad	-	20.26	66.5	86.76	-	20.24	63.5	4.26	88.00	1.13%
Jhang	-	-	6.93	6.93	-	-	-	4.59	4.59	0.06%
Jhelum	-	-	17.3	17.3	-	-	10	4.65	14.65	0.19%
Kasur	224.8	513.66	404.67	1143.13	223.73	513.53	406.62	3.80	1147.68	14.68%
Khanewal	-	4	-	4	-	4	-	4.83	8.83	0.11%
Khushab	-	25	107.94	132.94	-	16.58	109.24	4.62	130.44	1.67%
Lahore	108	65.82	414.47	588.29	107.69	58.96	521.23	4.55	692.43	8.86%
Layyah	35.23	14.19	67.64	117.06	35.23	14.16	45.78	2.75	97.92	1.25%
Lodhran	-	-	-	0	-	-	-	4.82	4.82	0.06%
M Bahauddin	52.49	79.29	214.72	346.5	7.44	49.24	198.59	4.50	259.77	3.32%
Mianwali	-	20	34.26	54.26	-	20	30	4.70	54.70	0.70%
Multan	12.05	165	287.27	464.32	12.05	151	328.46	4.93	496.44	6.35%
Muzaffargarh	3.24	-	120.47	123.71	2.24	-	57	4.06	63.30	0.81%
Nankana Sahib	-	-	278.35	278.35	-	-	123.84	4.73	128.57	1.64%
Narowal	9.67	201	131.71	342.38	9.67	200.91	89.92	4.80	305.30	3.90%
Okara	-	40	20.9	60.9	-	40	6	4.64	50.64	0.65%
Pakpattan	-	36.14	111.36	147.5	-	36.14	94.55	4.89	135.58	1.73%
R Y Khan	-	13.8	5	18.8	-	12.64	1	3.56	17.20	0.22%
Rajanpur	12.24	-	62.8	75.04	12.24	-	31.4	3.23	46.87	0.60%
Rawalpindi	-	5.26	-	5.26	-	5.26	-	4.46	9.72	0.12%
Sahiwal	-	23.09	8.41	31.5	-	23.08	2.99	4.93	31.00	0.40%
Sargodha	27.77	170.88	235.39	434.04	21.18	144.55	114.51	4.79	285.03	3.65%
Sheikhupura	199.26	867.89	800.01	1867.16	196.37	847.89	466.85	3.87	1514.98	19.38%
Sialkot	-	-	591.14	591.14	-	-	377.74	4.79	382.53	4.89%
T T Singh	-	-	-	0	-	-	-	4.47	4.47	0.06%
Vehari	3	60.18	64.2	127.38	3	60.18	26	3.84	93.02	1.19%
Punjab	-	-	-	0	-	-	249.19	8.43	8.43	0.11%
Total	894.9	2941.97	5118.24	8955.11	827.04	2803.44	4028.22	160.16	7818.86	100.00%

4. Challenges Identified by PHED and LGCD Staff Involved in Budget Preparation and Implementation

1. There is lack of political will at all levels – political directives override needs and priorities
2. Resource envelope pre-defined which means that very little priority needs can be met
3. Needs and planning do not match resources made available
4. ADP allocations made without supporting PC-1s
5. Scheme identification not need based
6. Multiplicity/duplication of executing agencies makes coordination and planning extremely challenging
7. Lack of ownership for O&M and no knowledge management mechanism
8. Lack of opportunity to incorporate new ideas
9. Lack of need based assessment
10. Institutional capacities are under-resourced
11. No systematic capacity building system
12. Foreign trainings usually lapse even though there are staff who could benefit from these
13. Long time for completion of scheme due to low funding
14. Need for a water resource management cell
15. Water and sanitation schemes are implemented through a piecemeal approach owing to low funding when there is need for an integrated approach
16. Sustainable mechanism model is necessary for O&M
17. TO (I&S) given other responsibilities but not able to provide O&M which is the real responsibility
18. Limited technical capacity of LG&CD resulting in very little ownership by LG
19. Lack of computer software for water and sanitation
20. No awareness about water treatment
21. Sanitation – sewerage schemes do not have wastewater treatment; there is contamination of water sources
22. Urban level metering and collection is very limited
23. Multiple disposal sites of solid waste with no proper collection, transfer and disposal
24. Unchecked urban development without proper planning for services
25. Need for technical heads in P&DD and PHED to finalize planning and allocations
26. Urgent need for a design cell and research and development cell in PHED
27. O&M funding in new schemes should be extended to 2-3 years and not 6 months as is the current practice
28. PC-V forms are not completed – this should be made mandatory and enforced
29. Several PHED staff are still on contract despite having worked for 7-8 years – need to regularize their status

5. CONCLUSION

1. The budgetary allocation for water supply and sanitation has increased in recent years especially in last two budgets 204-2015 and 2015-2016, but this increase and growth is less than other social sectors i.e. education, health, economic growth, etc.
2. The current water supply and sanitation allocations are not reflected as one sector like in case of education, health, etc. Hence, water supply and sanitation allocations are either under reported or not fully comprehensive. This is especially when many water supply and sanitation projects funded under local government at the local levels are not part of overall water and sanitation expenditures.
3. The current expenditures are highly skewed toward sanitation compared to water supply while there is downward trend towards access to piped water supply. There is need to rationalization of these allocations and expenditures.
4. Some districts and divisions are having major share of WASH budgetary allocations and expenditures compared to other districts. There is need of developing an equity-based criterion for creating an equitable and sustainable development in the province.
5. The growing number of schemes and allocations as a part of supplementary budget indicated the need to strengthen the planning and designing of the projects on one side and improve the budgetary cycles on the others.
6. Many projects schemes linked with WASH sector plan especially related to PMU, water testing labs and research and development units were not funded in 2015-2016 but these are now being considered in 2016-2017 budget.
7. The allocations and spending made under Saaf Pani Programme should be made part of the expenditures data compiled by PHED or Urban Development section of HUD&PHED to have a holistic view of district expenditures.

6. RECOMMENDATIONS

1. In order to track WASH allocations and expenditures, a sustained advocacy effort should be initiated for placing WASH as one sector under budgetary allocations and annual development plans as well as expenditure reporting.
2. The stakeholders and relevant government departments should be encouraged to institutionalize the equity based resource allocations. Currently, the major share of the budget is driven towards urban areas compared to rural areas, and the resource allocation is not determined with a defined criterion.
3. The district having share less than 1% of overall WASH expenditures in 2015-2016 budget should be specifically focused during 2016-2017 i.e. Jhang, Hafizabad, Chinoit, etc.
4. Many projects schemes linked with WASH sector plan especially related to PMU, water testing labs and research and development units should be considered in 2016-2017 budget.
5. The budgetary training sessions should be arranged for PHED, Urban Development and LGCD staff in addition to institutionalizing the WASH tracking system at the district and provincial levels.
6. The expenditures and allocations made under attached departments and independent companies should also be tracked like Saaf Pani Company, Punjab Municipal Development Fund Company, etc. The data from TMAs for WASH should be compiled by PMDFC, and Saaf Pani Company should be shared with PHED to have holistic view of WASH up to district levels.

Annexures

Table 24: Break Up of Schemes Managed by PHED 2015-2016

District	Schemes			
	On-Going	New	Supplementary	Total
Attock	13	4	3	20
Bahawalnagar	37	9	0	46
Bahawalpur	12	4	9	25
Bhakkar	1	10	0	11
Chakwal	18	9	11	38
Chiniot	5	2	0	7
Dera Ghazi Khan	12	21	23	56
Faisalabad	22	7	76	105
Gujranwala	30	6	21	57
Gujrat	13	2	0	15
Hafizabad	2	2	8	12
Jhang	0	0	1	1
Jhelum	6	3	1	10
Kasur	36	15	6	57
Khanewal	3	7	0	10
Khushab	18	15	0	33
Lahore	40	105	15	160
Layyah	3	5	5	13
Lodhran	3	7	1	11
Mandi Bahauddin	15	17	7	39
Mianwali	5	3	1	9
Multan	18	4	15	37
Muzaffargarh	3	16	26	45
Nankana Sahib	6	16	7	29
Narowal	7	6	2	15
Okara	28	17	22	67
Pakpattan	6	7	0	13
Rahim Yar Khan	10	10	3	23
Rajanpur	3	8	8	19
Rawalpindi	10	4	1	15
Sahiwal	6	5	0	11
Sargodha	29	11	45	85
Sheikhupura	47	9	9	65
Sialkot	8	23	42	73
Toba Tek Singh	19	24	0	43
Vehari	8	7	10	25
Punjab	7	7	0	14
Total	509	427	378	1314

Table 25 : Break up of Schemes Managed by Urban Development 2015-2016

District	No. of Schemes			
	Ongoing	New	Supplementary	Total
Lahore	20	7	87	114
Faisalabad	10	9	0	19
Gujranwala	6	6	5	17
Multan	4	1	0	5
Rawalpindi	5	6	1	12
DG Khan	0	1	0	1
Total	45	30	93	168

Table 26 : 063 Water Supply and Sanitation Development Budget for 2015-2016

	Urban Water Supply Schemes	Urban Sewerage Drainage Schemes	Rural Water Supply Schemes	Rural sewerage Drainage Schemes	PKRs Million Total
Original Allocation	2536.312	4684.061	2647.92	3574.943	13443.236
Revised Provision	2442.153	4675.456	2964.979	5118.238	15351.357
Actual Expenses	3084.839	3266.154	2948.868	4028.224	13328.085

Table 27 : 063 Water Supply Budgetary Provision and Expenses, 2015-2016

District	Budgetary Provision	Allocation under Special Initiative	Total Allocations	Total Expenses	Percentage Utilization
Attock	356.491	0	356.491	281.799	79%
Bahawalnagar	335.224	0	335.224	338.161	101%
Bahawalpur	129.659	0	129.659	220.014	170%
Bhakkar	121.408	0	121.408	96	79%
Chakwal	455.368	0	455.368	375.443	82%
Chiniot	108.089	0	108.089	47	43%
Dera Ghazi Khan	507.595	0	507.595	353.185	70%
Faisalabad	323.282	38.879	362.161	111.746	31%
Gujranwala	603.332	135.439	738.771	482.994	65%
Gujrat	295.056	0	295.056	657.386	223%
Hafizabad	191.509	0	191.509	178.59	93%
Jhang	6.93	15.865	22.795	0	0%
Jhelum	74.469	5.45	79.919	122.004	153%
Kasur	1298.579	0	1298.579	1378.169	106%
Khanewal	171.235	0	171.235	268.241	157%
Khushab	448.513	18.5	467.013	435.375	93%
Lahore	1904.604	84.517	1989.121	756.049	38%
Layyah	74.644	0	74.644	50.246	67%
Lodhran	124.791	0	124.791	103.287	83%
Mandi Bahauddin	472.321	0	472.321	448.195	95%
Mianwali	135.859	0	135.859	177.554	131%
Multan	388.439	0	388.439	860.279	221%
Muzaffargarh	146.312	22	168.312	73.586	44%
Nankana Sahib	456.516	29	485.516	257.585	53%
Narowal	323.273	0	323.273	235.763	73%
Okara	855.044	26.528	881.572	864.684	98%
Pakpattan	159.741	0	159.741	129.361	81%
Rahim Yar Khan	391.808	0	391.808	335.672	86%
Rajanpur	329.518	0	329.518	308.389	94%
Rawalpindi	167.369	0	167.369	140.209	84%
Sahiwal	60.658	0	60.658	159.435	263%
Sargodha	621.337	5	626.337	658.715	105%
Sheikhupura	1398.09	40.447	1438.537	773.221	54%
Sialkot	807.03	90.163	897.193	560.706	62%
Toba Tek Singh	725.993	10	735.993	657.889	89%
Vehari	230.74	0	230.74	181.966	79%
Punjab	150.531	0	150.531	249.187	166%
Total	15351.357	521.788	15873.145	13328.085	84%

Table 28 : 063 Water Supply Expenditures of Water Supply 2015-2016

District	Provision for 2015-16			Actual Expense 2015-16		
	Urban Water Supply	Rural Water Supply Schemes	Total	Urban Water Supply Schemes	Rural Water Supply Schemes	Total
Attock	150.675	50.286	200.961	78.325	43.084	121.409
Bahawalnagar	6.026	210.339	216.365	7.630	222.006	229.636
Bahawalpur	1.560	13.500	15.060	6.060	17.019	23.079
Bhakkar	0.000	32.000	32.000		30.000	30.000
Chakwal	157.420	156.795	314.215	179.085	114.492	293.577
Chiniot	0.000	0.000	0.000			0.000
Dera Ghazi Khan	192.163	50.569	242.732	167.160	44.241	211.401
Faisalabad	0.000	153.890	153.890	0.000	79.632	79.632
Gujranwala	0.000	0.000	0.000	34.000	0.000	34.000
Gujrat	176.832	47.487	224.319	541.505	39.770	581.275
Hafizabad	0.000	0.000	0.000			0.000
Jhang	0.000	0.000	0.000	0.000	0.000	0.000
Jhelum	43.994	12.842	56.836	65.980	0.000	65.980
Kasur	112.965	372.830	485.795	130.150	495.992	626.142
Khanewal	51.710	45.000	96.710	111.700	82.019	193.719
Khushab	61.950	211.623	273.573	153.837	152.295	306.132
Lahore	227.884	152.902	380.786	48.405	72.416	120.821
Layyah	0.000	0.500	0.500		4.471	4.471
Lodhran	0.000	104.791	104.791		103.287	103.287
Mandi Bahauddin	64.612	87.710	152.322	70.000	91.482	161.482
Mianwali	17.151	39.448	56.599	47.781	49.998	97.779
Multan	0.000	60.188	60.188	0.000	395.860	395.860
Muzaffargarh	25.842	0.000	25.842	16.586		16.586
Nankana Sahib	32.239	12.000	44.239	48.026	12.000	60.026
Narowal	37.761	0.514	38.275	50.409	0.000	50.409
Okara	281.019	238.419	519.438	243.396	155.392	398.788
Pakpattan	18.082	30.300	48.382	0.000	34.813	34.813
Rahim Yar Khan	154.000	27.010	181.010	129.995	12.565	142.560
Rajanpur	0.000	179.323	179.323		136.989	136.989
Rawalpindi	124.124	43.245	167.369	99.999	40.210	140.209
Sahiwal	3.435	32.000	35.435	0.000	138.529	138.529
Sargodha	161.968	89.730	251.698	448.058	37.049	485.107
Sheikhupura	45.000	118.546	163.546	45.000	61.154	106.154
Sialkot	0.000	6.000	6.000		5.000	5.000
Toba Tek Singh	273.615	288.378	561.993	329.752	253.137	582.889
Vehari	20.126	96.814	116.940	32.000	23.966	55.966
Total	2442.153	2964.979	5407.132	3084.839	2948.868	6033.707

Table 29: 063 Water Supply- Sewerage Allocations and Expenditures 2015-2016

District	Provision for 2015-2016			Actual Expenses 2015-2016		
	Urban Sewerage Drainage Schemes	Rural sewerage Drainage Schemes	Total	Urban Sewerage Drainage Schemes	Rural sewerage Drainage Schemes	Total
Attock	50.11	105.42	155.53	96.11	64.28	160.39
Bahawalnagar	111.86	7.00	118.86	83.53	25.00	108.53
Bahawalpur	25.66	88.94	114.60	132.44	64.49	196.94
Bhakkar	31.41	58.00	89.41	13.00	53.00	66.00
Chakwal	56.62	84.54	141.15	55.37	26.50	81.87
Chiniot	97.36	10.73	108.09	47.00	0.00	47.00
Dera Ghazi Khan	157.83	107.04	264.86	126.78	15.00	141.78
Faisalabad	0.00	169.39	169.39	0.00	32.11	32.11
Gujranwala	186.98	416.35	603.33	81.38	367.61	448.99
Gujrat	51.35	19.39	70.74	50.29	25.82	76.11
Hafizabad	125.01	66.50	191.51	115.09	63.50	178.59
Jhang	0.00	6.93	6.93	0.00	0.00	0.00
Jhelum	0.33	17.30	17.63	46.02	10.00	56.02
Kasur	408.12	404.67	812.78	345.41	406.62	752.03
Khanewal	74.53	0.00	74.53	74.52	0.00	74.52
Khushab	67.00	107.94	174.94	20.00	109.24	129.24
Lahore	1109.35	414.47	1523.82	114.00	521.23	635.23
Layyah	6.50	67.64	74.14	0.00	45.78	45.78
Lodhran	20.00	0.00	20.00	0.00		0.00
M Bahauddin	105.28	214.72	320.00	88.12	198.59	286.71
Mianwali	45.00	34.26	79.26	49.78	30.00	79.78
Multan	40.98	287.27	328.25	135.96	328.46	464.42
Muzaffargarh	0.00	120.47	120.47	0.00	57.00	57.00
Nankana Sahib	133.93	278.35	412.28	73.72	123.84	197.56
Narowal	153.29	131.71	285.00	95.43	89.92	185.35
Okara	314.71	20.90	335.61	459.90	6.00	465.90
Pakpattan	0.00	111.36	111.36		94.55	94.55
Rahim Yar Khan	205.80	5.00	210.80	192.11	1.00	193.11
Rajanpur	87.40	62.80	150.20	140.00	31.40	171.40
Rawalpindi	0.00	0.00	0.00		0.00	0.00
Sahiwal	16.82	8.41	25.22	17.92	2.99	20.91
Sargodha	134.25	235.39	369.64	59.10	114.51	173.61
Sheikhupura	434.54	800.01	1234.54	200.22	466.85	667.07
Sialkot	209.89	591.14	801.03	177.97	377.74	555.71
Toba Tek Singh	164.00	0.00	164.00	75.00		75.00
Vehari	49.60	64.20	113.80	100.00	26.00	126.00
Total	4675.46	5118.24	9793.69	3266.15	4028.22	7294.38

Table 30: Urban Development Water and Sanitation Allocation and Expenditures 2015-2016

District	Water	Sanitation	Water & Sanitation	Total
Budgetary Allocation				
Lahore	1655.476	2529.853	262.94	4448.269
Faisalabad	906.954	591.917	40	1538.871
Gujranwala	156.553	1088.15	0	1244.703
Multan	50	679	83.023	812.023
Rawalpindi	572.5	463	32.12	1067.62
DG Khan	0	70	0	70
Total	3341.483	5421.92	418.083	9181.486
Revised Allocation				
Lahore	1844.946	7268.94	235.179	9349.065
Faisalabad	681.426	580.617	30	1292.043
Gujranwala	136.853	1194.326	0	1331.179
Multan	50	659	41.512	750.512
Rawalpindi	652.5	201.5	32.12	886.12
DG Khan	0	0	0	0
Total	3365.725	9904.383	338.811	13608.919
Actual Expenses				
Lahore	1598.03	7155.103	200.352	8953.485
Faisalabad	414.708	568.041	30	1012.749
Gujranwala	135.322	1184.003	0	1319.325
Multan	50	659	41.512	750.512
Rawalpindi	651.973	201.494	31.984	885.451
DG Khan	0	0	0	0
Total	2850.033	9767.641	303.848	12921.522
Percentage of Utilization: Expenses/revised allocation				
Lahore	87%	98%	85%	96%
Faisalabad	61%	98%	100%	78%
Gujranwala	99%	99%		99%
Multan	100%	100%	100%	100%
Rawalpindi	100%	100%	100%	100%
DG Khan				
Total	85%	99%	90%	95%