Assessment of Annual Provincial Budget Punjab
2015 - 2016
Precess, Priorities & Citizens’ Participation

SOUTH ASIA PARTNERSHIP-PAKISTAN
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Executive Summary

The study is based on critical social analysis with prime focus on youth, women and children as well as on general human (Social Sector) investment in the budgetary allocations and expenditures of the Punjab (Pakistan) Budget for the year 2015-2016 and its comparison on other current and ADP expenditures in the Punjab by the government.

Total land area of the Punjab, Pakistan is 205,345 - which is 25.8% of the total area of Pakistan and houses almost 54% of the population of Pakistan, of which, there were 49.6% males and 50.4% females. Total civilian labor force in the Punjab was 49% of all labor force of Pakistan – 35% of which were male labor force and 14.5% were female labor force. As far as share of enrolment in educational institution of the Punjab to total Pakistan’s enrolment level is concerned – in classes 1 to 5 (Primary levels) Punjab was 27% of the total, out of which, 25.2% of males and 30.3% of females. As far as health is concerned, the share of Punjab to total of Pakistan was - Hospitals 34.7%, dispensaries 23.8%, registered doctors 40.3%, dentists 40.5%, and nurses 65.6%, LHV’s 78.7%. As far as production of major manufacturing items are concerned, the share of Punjab in 2013 to total production of Pakistan was – Cotton yarn 27.2%; cotton cloth 31.7%, sugar 66%, vegetable ghee 54.4%, fertilizers 61.6%, cement 51.7%, Sulphuric acid 63%, cigarettes 56.4% and paper and board 97.2% along with caustic soda and soda ash which are 100% each.

From total Punjab expenditure budget of Rs. 1447.2 billion the government would spend in 2015-2016 Rs. 753.0 billion on the current revenue expenditures, Rs. 294.2 billion on capital expenditures and Rs. 400.0 billion (35%) on development expenditures.

The total amount allocated in the Punjab Budget 2015-2016 for other Social Protection in the province is 18.7% of the entire budgetary allocation. It should be noted that, for development of women, youth and minorities specifically in general public services in the provincial current expenditures is nil. For education services the government will spend 8.0% of the Current Revenue and 4% of the entire Punjab budgetary expenditures. Although a large part of service recipients and service providers in the education sector are women and youth, but for development of women, youth and minorities specifically in Education Services is nil. It is seen that for Health services the government will spend 8.2% of the current revenue expenditure and 4.3% of the entire budget. Although a large part of service recipients and service providers in the health sector are women and youth, but for development of women, youth and minorities
specifically in health services is nil. For Housing and Community Amenities the government will spend 2.3% of the current revenue expenditure and 1.2% of the entire budget 2015-2016. For environment protection - 0.02% of the current revenue expenditure and 0.01% of the entire budget 100% of which would be spent on pollution abatement in the province. For expenditures on recreational, culture and religion - 0.4 % of the current revenue estimates and 0.2% of the entire budgetary expenditures. For public order and safety - 3.1% of the current revenue expenditures and 1.6% of the entire budget.

From the Punjab ADP, - the Government for development of health and family planning has envisaged 2.1% of the entire budget and 7.7% of the ADP. For social welfare in the province, - only 0.1% of the entire budget and 0.4% of the ADP. For water supply and sanitation in the province, - 1.7% of the entire budget and 6% of the ADP for 2015-2016. For Local Government and Community Development - 0.3% of the entire budget and 8.6% of the ADP. For infrastructural development in the province, - 11.2% of the entire budget and 40.4% of the ADP. For development of services sector in the province, there is 2.7% of the entire budget and less than 10% of the ADP. For development of women, youth and minorities specifically in PSDP is nil.

Moreover, in the analysis of provincial budget key recommendations were also given:

Most of the civil society organizations-NGO’s, pressure groups and social entrepreneurs - working in the same social sector and space should cooperate and make a unified monitoring group in order to ensure a more transparent use of the government funds in their respective fields and areas. This unified approach should be enhanced onwards forming social lobbies in their respective field of work and interest for pressurizing the policy makers in channelizing greater funds for the social needs of the deprived people in their respective regions and areas of interest. Civil society should pool its efforts and resources for a better, comprehensive approach towards budget making, budget monitoring and budget initiating process through new out of the box thinking and strategies that align modern technological needs of the economy at local and national levels with the real socio-economic issues facing the poor and the marginalized in their respective communities, on the provincial as well as the national policy making levels;

The civil society should make a comprehensive, unified yearly plan in order to step up its monthly pressure on the government both for monitoring of use of tax payer’s money as well as for convincing the policy makers for the need of more funds for social lift of human resource in the nation. If possible the civil society through seminars, reports and through direct interventions can become think tanks for members of provincial and
national parliaments so that these elected representatives of the people can deliver a pro-people budget and policy in the future;

It is suggested that the civil society in a collective approach educate the present and future members of parliaments and bureaucrats in Pakistan and its federative units on a pro-people and pro-social sector approach to budget asking. What is being suggested is that the civil society should be able to train a new generation of political leadership of the future which not only represent their respective communities, but also are more educated and conscious about the issues and social problems of the people at the grass root level.

In the context of this research work, I would like to acknowledge and thank Dr. Qais Aslam for his strenuous efforts for analyzing Punjab budget 2015-2016. I would also like to thank my team Mr. Irfan Mufti, (Deputy Director), Ms. Shabnam Rashid (National Manager) and Mr. Shakeel Abass, (National Coordinator) for their valuable input as well as their constant liaison with Dr. Qais Aslam for completion of this work in the stipulated time.

Mohammad Tahseen
Executive Director,
South Asia Partnership, Pakistan
1. Abstract

This current Report was undertaken in order to make an independent assessment of the Punjab Budget 2015-2016 in order to examine and analyze the Punjab provincial budget for unpacking the budget priorities in particular the human security and social sector priorities with an overview of the gender responsive budgeting (women, youth and minorities).

It is seen that in 2015-2016 in the Punjab, the total amount allocated for other Social Protection in the province is 18.7% of the entire budgetary allocation. It should be noted that, for development of women, youth and minorities specifically in general public services in the provincial current expenditures is nil. For education services the government will spend 8.0% of the Current Revenue and 4% of the entire Punjab budgetary expenditures. Although a most part of service recipients and service providers in the education sector are women and youth, but for development of women, youth and minorities specifically in Education Services is nil. It is seen that for Health services the government will spend 8.2% of the current revenue expenditure and 4.3% of the entire budget. Although a large part of service recipients and service providers in the health sector are women and youth, but for development of women, youth and minorities specifically in health services is nil. For Housing and Community Amenities the government will spend 2.3% of the current revenue expenditure and 1.2% of the entire budget 2015-2016. For environment protection - 0.02% of the current revenue expenditure and 0.01% of the entire budget 100% of which would be spent on pollution abatement in the province. For expenditures on recreational, culture and religion - 0.4% of the current revenue estimates and 0.2% of the entire budgetary expenditures. For public order and safety - 3.1% of the current revenue expenditures and 1.6% of the entire budget.

From the Punjab ADP, - the Government for development of health and family planning has envisaged 2.1% of the entire budget and 7.7% of the ADP. For social welfare in the province, - only 0.1% of the entire budget and 0.4% of the ADP. For water supply and sanitation in the province, - 1.7% of the entire budget and 6% of the ADP for 2015-2016. For Local Government and Community Development - 0.3% of the entire budget and 8.6% of the ADP. For infrastructural development in the province, - 11.2% of the entire budget and 40.4% of the ADP. For development of services sector in the province, there is 2.7% of the entire budget and less than 10% of the ADP. For development of women, youth and minorities specifically in PSDP is nil.
2. **Introduction**

The budget of Punjab, Pakistan for the year 2015-2016 has been presented and formally passed by the Provincial Assembly as a finance bill. What was encouraging to note that for the first time in history of Punjab the budget was presented to the parliament by an economist and a PhD too, also what was even a greater breath of fresh air was that the budget was presented by a woman minister. Why this is important, because economists can measure the opportunity cost and efficiency levels of each rupee of the tax payers money that is spent or not spent and I will assume that this is precisely what is going to happen with the tax payers money during the spending of the Punjab Government in the current fiscal year. Why a women minister is important because it is assumed that women are usually more gender sensitive and more oriented towards social issues like health and education of children than their male colleagues. Although all these assumptions have yet to be proven by reality of the fiscal spending in the Punjab in 2015-2016, I would still call this development of Dr. Aisha - Ghaus Pasha as Minister of Finance in the Punjab as a breath of fresh air for Punjab’s government and its population.

3. **Objectives of the Study (TORs)**

An assessment of the Punjab Budget 2015-2016 to:

1. Examine the Punjab provincial budget 2015-2016 what happens and what should happen
2. Analyzing budget process, formation and budget cycle
3. Unpacking budget priorities, human security and social sector priorities (in context to district Bhakkar and Khanewal)
4. Overview of the gender responsive budgeting (women, youth and minorities)

4. **Budget Making and Enforcement Process**

In modern times of governments, Federal budget is the most important document of economic policy of any country. Federal and provincial budgets of any country represent financial, economic and social conditions in that country and at the same time determines the direction of the economic policy of that country. The money that is envisaged in any budget strongly influence that year’s economic and financial position of the country. In the democratic, especially in the industrially developed democratic countries, the budget determines the future of the governments that are involved in its process of making, presentation, impact and its enforcement.
Because the budget is an important document, therefore after the constitutional law making process, the budget has a very important place in the working of the parliament. Because of the importance of the budget, therefore the preparation of the budget making, the debate on the budget, its passing as a financial bill as well as its enforcement and monitoring of the enforcement process has very important place in the democratic system. Democratic governments around the world in order to make the budgetary process more transparent and pro-people take important steps. Every government in order to make the budget more pro-people has different enforcement procedures.

In Pakistan there is a constitutional process of budget making every year. Therefore in order to include the opinion of stake holders and lobbies there is a specific procedure that is adapted in Pakistan. An important question that cannot be ignored is that to what extent this procedure is actually followed in reality?

The budgets of Pakistan are made in two tiers and enforced in three tiers of governments – the responsibility of the Federal budget of Pakistan is on the Federal Government of the Country; than every provincial government makes its own budget and the local governments have the responsibility of spending as per their own budget documents the money that has been given to these district and local government by the provincial governments.

Every budget document represents a detailed document of the current and development expenditure of the country as well as represents the sources of tax and non-tax revenue of the government in that particular financial year. In principle the budget document consists of two parts – the government expenditures and the revenue of the government. The expenditures part consists of current; capital and development expenditures, whereas the revenue side consists of taxes (direct and indirect), income from state enterprises; proceeds from privatization process; other non-tax sources of revenue like tariffs and fees etc. as well as revenue from foreign sources (loans from IMF, IBRD, consortium for lending to Pakistan, and International Financial Market etc. as well as from local borrowing (State Bank, private commercial banks etc.) of the government.

All the revenue from all the sources is collected in the Federal Collective Fund (FCF) of the Federal Government; the government than plans to spend on different projects and ministries for its yearly needs from this Fund (FCF).
Expenditures are of two types – For development purposes and for non-development purposes. The current expenditure (non-development) of the government is spent on day-to-day running of the government, salaries and pensions of the government functionaries; debt repayments; for defense of the country; law and order of the people; as well as for energy, laboratory requirements and for upkeep of wear and tear of the furniture and infrastructure of the government. Development expenditures consist of building and developing new infrastructures like schools, hospitals, roads, infrastructures, dams, telecommunication networks etc. (Abbas, 2015-2016)

The process of budget making consists of the following steps:

The financial year of Pakistan commences from 1st July of the current year and end on 30th June of the next year.

In budget making step one is preparation of the budget. After the budget of the current year has been passed by the parliament, the process of the next year’s budget is initiated. The Ministry of Finance writes a letter to all the ministries of the Federal Government (Provincial ministries in case of provincial budget) asking for their demands (in monetary terms) of their needs for the next year. Subsequently each ministry writes to the heads of all the departments and autonomous bodies under their control and jurisdiction for their respective demands of their respective needs. Each department repeats this process to section heads under their control and jurisdiction. Subsequently the process of needs and demands from all government departments, sub-departments and autonomous bodies etc. for the next year with an increase of durables, non-durables, energy requirements and human resources as well as consideration of annual inflation is added and on prescribed Performa is sent back through proper channels till all the demands for financial resources from all ministries reaches the Finance Ministry. It should be noted that these prescribed Performa’s and demands are to most part not gender sensitive, nor social sensitive, therefore they represent money demands for running of the government offices and institutions, rather than the economic, social, gender or environmental needs of the community.

The Ministry of Finance at this stage makes consultations with stake holders of the country and its economic leaders. It is assumed that the will of the people will be represented by their elected representatives in the parliament who would and should defend the needs of their respective constituencies in the budget debate. The business and agricultural communities have active discussions with the minister and officials of
the finance ministry through their representatives in the Chambers of Commerce and Industry in Pakistan as well as the agrarian lobby of the country through which they succeed in getting a large part of the budgetary and policy demands incorporated in the budget document. Labor unions, women groups, NGO’s and members of the civil society, government employees and officers’ federations etc. also manage to influence the budget making process (although at a lesser extent) during the democratic government of the country. Only groups that do not get any representation in the budget making process are the consumers, the environment, the poor and the voiceless population – women, home-based workers etc. because they do not have unions, pressure groups and federations etc. to lobby for their cause effectively. It should be noted here that the government of Pakistan as well as the provincial governments of the country do consider (however minimum) the needs of the voiceless in the budgetary process due to its international commitments made through international conventions and treaties that have been signed with the international community at different times of Pakistan’s history. Also the democratic government – Federal and Provincial – do try to adhere to little extent by the human rights and other clauses of the Constitution of Pakistan.

The Ministry of Finance at this stage of budget making process also does involve the group of economists on its list for streamlining the budget with the growth process of the economy. One of the problems faced is that only the needs of the registered and regulated economic activity in the country that are also tax payers (White) is taken into account and the needs of a large part of the economy that has not been documented and are not part of the tax culture of the country (Grey) are not taken into account but in practice the distinction between the working of the two economies – white and gray – becomes vague and causes political as well as economic problems for the policy makers. Also researches show that there is a large part of the economy (almost parallel to the legal economy, if not more) as illegal (Black) economy that adversely influences the working and growth of the legal (white and grey) economic processes.

**Step two is process of opening of budget debate in the House of parliament.** Once the process of budget making and subsequent consultations is over the Minister of Finance (between 27th of May and 6th of June) places the budget with all its documents in front of the parliament – both the lower as well as the upper house of the Federal Government, and in front of the provincial assemblies where the provincial government of concerned and opens the house for discussion on the finance bill with his budgetary speech.
Most of the funds of the provinces come from the federal transfers as mutually agreed upon by all the provinces and the Federation in the NFC Awards under a prescribed formula (which had expired in 2015 but has been extended till 2016 by the Federal Government). The provinces are also allowed to levy specific taxes both on behalf of the Federal Government as well as for their own needs as prescribed by law.

All said and done the Federal budget through the finance bill should pass the joint house with simple majority by 27th of June so that it can be enforced by 1st of July that year. Under the Constitution, if the Finance Bill does not pass the vote of the house, it is considered as a vote of no confidence on the government and the government is expected to resign. The process of passing the provincial budgets starts immediately after the federal budget has been approved by the Federal Parliament.

It should be noted here that two important heads of expenditures of the Federal budget of Pakistan are the debt servicing and payments for defense needs of the country. Of the Rs. 3482.2 billion current expenditures envisaged in the Budget 2015-2016, - 70.3% will be spent on general public services including debt servicing, and another 23% on defense, or a total of 93.3% of the current budget allocations in 2015-2016. While the provincial budgets should be spent on social and economic uplift of the province as no money of the provincial government is spent on debt servicing and defense of the country.

But sadly it is noted below that the structure of the Punjab budget is similar to the Federal budget where meager amounts are allocated for women, youth, education and health and environment as part of the current and development expenditure and expenditure on social sectors of the province in 2015-2016

**Step three is the process of budgetary expenditures and revenue collection** during the current fiscal year: This is an ongoing process of actual disbursement of funds as allocated and sent by the respective ministries, departments and autonomous bodies of the government as prescribed by law. This process takes up the entire fiscal year

**Step four is the presentation of revised budget** (as actual revenue collection and expenditures of the government of the fiscal year) to the next budgetary session of the parliament. This coincides with the process of the new next year’s budgetary process and usually is overlooked by members of the parliament in the debate of the next
budget. Although this is the real expenses, and allocations as well as lapses of government departments and ministries during the last year’s budgetary expense a process. The revised budget shows the true picture of what was allocated and what was spent or collected in money terms during the ongoing financial year. The revised budget shows where the government has (without the consultation of the parliament to-date) overspent and where the government has not been able to spend the money allocated to the ministries and departments by the parliament for public service and deliverance as per needs of the people.

5. **Documents that have been reviewed are:**

(The data has been taken and recalculated from the Annual Budget Statement 2015-2016 of Government of the Punjab, Pakistan.)

2. Government of the Punjab Supplementary Budget Statement for 2014-2015, Volume I (Demand No. 1 To 15)
3. Government of the Punjab Supplementary Budget Statement for 2014-2015, Volume II (Demand No. 16 To 40)

6. **Literature Review:**

Child Right Movement of the Punjab states “The province’s expenditure on education of its children as a percentage of its GDP was 0.32% in 2013 which has marginally improved to 0.38% in 2014-2015” and in their conclusion they state that “Punjab despite being one of the largest and most resourceful province of Pakistan, spends very less on
the welfare of its children – that constitutes over 47 percent of its total population. As evident from the comparison of its expenditures on health and education with other provinces, Punjab trails its rest of the three counterparts in terms of allocating monies as proportion to the total budget.” (Child Rights Moveent of Pakistan, 2015)

Dr. Pervez Tahir in Assessment of Annual Provincial Budget Punjab 2014-2015 concludes, “The Punjab is the worst offender in terms of human security. The Punjab, by reducing the expenditure on human security and the Federal Government by increasing it, continues to be the outliers. The analysis of the budgetary priorities of the Punjab has demonstrated its preference for brick and mortar rather than humans. The largest claimant on its resources is infrastructure. Social sector comes second with many of its components have not been specified as social sectors. In 2014-2015, a 35 per cent increase is budgeted over the revised estimates of last year for economic security, while the increase in human security allocations is of the order of 31.6 per cent. Allowing for a smaller than desired share of human security in total expenditure, the increase is lower than necessary increase in the share of human security. From the people’s perspective, the overall expenditure on human security is far less than the desired level. Any decline in the share, especially in the largest province, does not augur well for delivering rights, strengthening of the democratic process, service delivery and poverty reduction. There is need for the civil society to make all stakeholders, particularly the political parties and the parliamentarians aware of the key concerns about the expenditures on human security.” (Tahir, Assesment of Annual Provincial Budget Punjab 2014-2015 - Process, Priorities & Citizen’ Participation, 2014)

Dr. Pervez Tahir in his recommendations for Citizens Action for Budget Advocacy writes, only the budget speech is translated in Urdu. Other documents should also be translated in Urdu. Provincial resource mobilization should be a priority. Agricultural incomes, properties and services continue to be undertaxed. No special programmes should be implemented without proper economic and social appraisal. Block allocation to fund arbitrarily prepared political projects after the announcement of the budget should be allowed. To avoid conflict of interest, departments which are involved in the approval and financing of programmes and projects should not implement projects and programmes by themselves. Increase human security budget, as it is lower than in other provinces. Expenditure on personal security has increased, but is not yet enough to secure lives and livelihood. Police, jails, investigation prosecution and trial courts need more resources and training to protect rights and ensure dignity of the citizens. Food and Agriculture Departments should develop FOOD FIRST strategies. Avoid shrinking the responsibility for vertical health programs, population planning and higher education
and prevent roll back of the 18th amendment in these areas. Adequate funding should be provided here. The devolved subject of environment is grossly underfunded. Sustainable development should occupy the position it deserves in the provincial development strategy. Another devolved subject suffering from serious neglect is labor. The province should pay adequate attention to the rights of labor. Effective prevention of roll back requires democratization of the provincial planning machinery. Devolution to local level to deepen democratization. Implementation of Article 25-A with a definite time line. Curriculum reform to cleanse hate material. Health, water supply and sanitation and population planning should be managed as an integrated whole. Health indicators call for declaration of an emergency. A disaster management fund should be created by putting in unutilized money in normal years. Each department should come out with a citizens’ charter, with a clear road map for the delivery of outcome.” (Tahir, 2013)

Dr. Qais Aslam in ‘Review of Federal and Provincial Budget (2013-2014)’ concludes “Punjab public sector budgetary allocations and expenditures in 2013-2014 for development of informal sector, gender issues and home based workers in General Public Services is Zero. 11% of the entire health expenditure and 24% of the current expenditures on health in the Punjab in 2013-2014 would be spent on women, but there is no mention specifically about labor, or home based workers, in the informal sector in the health sector allocations of the Punjab budget. No money in the Punjab educational expenditures – current or ADP – has been specifically allocated for development of informal sector, gender issues and home based workers in education services, although it is assumed that a part of the expenditure spent on schools and colleges as well as on teachers would be spent on women education in the province, but has not been specifically defined in the document. There is nothing more for development of informal sector, gender issues and home based workers in social protection of the Punjab in 013-2104. None of the allocations in Punjab Development 2012-2013 and of the ADP 2013-2014 were for informal sector, gender issues and home based workers in particular.” (Aslam Q., 2014)

In ‘Review of Federal and Provincial Budget 2014-2015’ Dr. Qais Aslam concludes “From the Rs. 699.95 billion current revenue expenditure (Gross) of the Punjab in 2014-2015 - Rs. 53.75 billion (8%) on health; - Rs. 46.71 billion (7%) on educational affairs; while on social protection (Rs. 4.47 billion) is almost near zero percent each of the current expenditure of the provincial budget. Some of it might be spent on women, but not specifically on gender issues, or home based workers. Punjab Public Sector budgetary allocations and expenditures 2014-2015 for development of informal sector, gender issues and home based workers in General Public Services which is 56% of the
current expenditure in the Punjab is zero. Punjab Government would spent, Rs. 0.87 billion on Child Protection Bureau; - Rs. 0.41 on General Economic, Commercial & Labor Affairs; Rs. 0.17 billion on General Labor Affairs which would include Administration of Labor and Human Resource Department (Rs.30.2 million); Directorate of Labor Welfare (Rs.115.0 million) and Minimum Wage Board (Rs. 8.1 million). Punjab Public Sector budgetary allocations and expenditures 2014-2015 for development of informal sector, gender issues and home based workers in health services which is 8% of the current expenditure is zero. No money in the Punjab education expenditure has been specifically allocated for development of informal sector, gender issues and home based workers in Education Affairs and Services, although it is assumed that a part of the expenditure spent on schools and colleges as well as on teachers would be on women education in the province, but has not been specifically defined in the document.

Out of the Social Protection of Rs. 4.5 billion - Rs 0.06 billion (1.4%) will be spent on the administration of Directorate of Social Welfare, Women Development and Bait-ul-Maal and nil on Directorate of Women Development Punjab. Out of the Social Welfare Measures in the Punjab, - Rs. 0.02 billion (1.6%) will be for Social Welfare Women Development & Bait-ul-Mal Department; Rs. 0.02 billion (2%) for Zakat and Ushtr Department and Rs. 0.09 billion (7.5%) for Women Development in the Punjab and Rs. 1.12 billion (90% of the Social Welfare Measures) for miscellaneous expenses, out of which Rs. 0.55 billion (49%) will be spent for Social Services & Community Development; Rs. 0.55 billion (49%) will be spent for Directorate General of Women Development Punjab. Also in the Punjab budget, Rs. 0.2 billion have been envisaged for minorities, which is 0.03% of the current revenue expenditure and 0.01% of the entire Punjab Budgetary Projection 2014-2015. No money in the Punjab Social Protection Expenditure has been specifically allocated for development of informal sector, and home based workers in Social Protection in the Punjab budget 2014-2015. Out of Rs. 216.6 billion Development Revenue Expenditures Rs. 1.5 billion (0.43% of total development budget of Rs. 345.0 billion) for Social Welfare Measures and Rs. 1.0 billion (0.30) for zakat & usher; Rs. 0.5 billion (0.14%) for Population Welfare Measures; Rs. 0.05 billion (0.01%) are envisaged for Human Resource Management and nil for mother and child in health. There is no mention specifically of informal sector or home based workers in the Punjab ADP”. (Aslam, Gender Issues of Women Home Based Workers in the Informal Sector - Review of the Federal and Provincial Budgets 2014-2015, 2015)
Dr. Rubina Saigol in her report concludes “Debt servicing and defense continues to take a very large chunk of national resources with very little left for social development. Health and education continue to receive low priority and minuscule budgets”. She further concludes, “The provinces have increased their share for social sectors because of their increase share in NFC award. While some commendable Social Protection schemes have been devised by the government, such as the BISP and Sasti Roti, there implementation is beset with problems and such schemes do not create jobs or diminish poverty. Women, who constitute the bulk of the informal sector and contribute greatly to the economy, are the least protected among the poor on account of their subordinate status in a patriarchal society.” She goes on to state, “One barometer of social development is the extent to which women have equality and rights and are empowered. A gender perspective on social and human security includes freedom from wants and freedom from fear. Currently Pakistan’s standing on social indicators is extremely low. For example Pakistan ranks 120 in 146 countries in terms of Gender-Related Development Index (GDI) and 92 in the Gender Empowerment Measures (GEM). There is a visible gender gap in all the social sectors which is increasing. In spite of the fact that women contribute heavily for the GDP, the impact of macro-economic stabilization has been disappointing on women on account of their subordinate and weaker position in the social hierarchy.” (Saigol, 2011)

Naseer Memon in his article ‘Millennium Development Goals: A Distant Dream’ concludes, “Pakistan is a long way off from achieving the Millennium Development Goals. More than monetary resources, what is required is the political will to priorities human development in the country. Regrettfully, as matter stands, Pakistan remains the embodiment of a security state where human development barely attracts attention from decision makers. An analysis of the national budget of 1948 allocated more than 70 percent of the total resources to defense. This skewed perspective has never been revised. Even today’s world of knowledge-based societies, our allocation for education and health is, shamefully, the lowest in the region.” (Memon, 2010)

Memon further states in his article ‘Development Disparities and MDG Targets,’ “These facts however do not negate the efforts being taken for human development in the country. It however requires a more balanced pro-neglected population approach that can create development-equilibrium among all parts of the country. It would be pertinent to recommend that the government should also set province-wise targets and, if possible, district-wise MDG targets, and MDG indicators should serve as an important basis for resource allocation to provinces, which currently are allocated unfairly on the basis of population only. If government is serious in providing equal development
opportunities for all citizens, it should create a special MDG fund for the provinces / districts to improve their human development indicators. If a balanced approach towards development opportunities is not adopted, the prevailing socio-political tensions in the under developed areas will be further aggravated. In such a situation even if the country achieves the overall goals identified by the MDGs, internal disparities will serve to negate and blunt the satisfaction of the achievement”. (Memon, 2010)

In his article ‘Human Development: A Forsaken Priority,’ Naseer Memon concluded “Pakistan at this critical juncture needs to redefines its priorities and embrace the emerging paradigm of security where citizens are placed at the center and not at periphery while taking decisions and making policies.” (Memon, 2010)

Rana Riaz Saeed and Editor Muhammad Zia Ur Rehman in the GCAP Pakistan Report on MDG’s in Pakistan conclude “GCAP therefore, demands that the government must reduce the budget allocation for military and other non-development components and allocations and allocate at least 4% of the GDP each for education and health component. However, it is recommended that: Government must use independent sources for preparing reports on MDGs; accelerate domestic resource mobilization to finance MDGs particularly delivering on ADA commitments; arly reduction; pro-poor macroeconomic framework and enabling environment is critical for poverty reduction; supporting sustainable agriculture and rural development helps increase food production and reduces poverty and hunger; countries that achieved rapid reduction in poverty are not necessarily making the same progress in gender equality and environmental sustainability; set an independent commission on MDGs to make serious efforts to achieve the targets; it should form a parliamentary committee on MDGs and should launch a cost benefit study for the last ten years. (Rehman, 2010)


According to Secretary Finance Government of the Punjab, “Government of the Punjab, Annual Budget Statement for 2015-2016, is a statement of estimated receipts and expenditure of the Provincial Government for a financial year; and, is a summary of the budget estimates. Annual Budget Statement is intended to give an overview of functional classification and estimates of revenue receipts, revenue expenditure, capital receipts and disbursements, summary of allocations of development programme. Budget Estimates of Public Account are also shown under various items of this account.” This documents contains a) Estimates of General Revenue Receipts & Capital Receipts; b) Estimates of Current Revenue Expenditure & Capital Expenditures;
c) Estimates of Development Expenditures, d) Estimates of Public Account and e) ADP Resources


Total land area of the Punjab, Pakistan is 205,345 - which is 25.8% of the total area of Pakistan and houses almost 54% of the population of Pakistan. This population of the Punjab in 1951 was 20.5 million and increased to 104.0 million in 2015.

Table 1. Population of the Punjab (1951-2015) in Million people

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<td>Total Punjab Population in Million People</td>
<td>20.5</td>
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<td>37.6</td>
<td>47.3</td>
<td>73.6</td>
<td>94.7</td>
<td>100.2</td>
<td>102.0</td>
<td>104.0</td>
</tr>
<tr>
<td>Percentage of Punjab’s Population to Pakistan’s total Population</td>
<td>61.0%</td>
<td>60.0%</td>
<td>58.0%</td>
<td>56.0%</td>
<td>55.6%</td>
<td>54.6%</td>
<td>54.3%</td>
<td>54.2%</td>
<td>54.1%</td>
</tr>
</tbody>
</table>


Fig 1. Population of the Punjab, Pakistan 1951-2015 in Million People
In 2013-2014 out of the total population of 104.0 million people in the Punjab there were 49.6% males and 50.4% females. In the rural areas there lived 49% males and 51% females, while in the urban areas there lived 51% males and 49% females. (Ministry of Finance, 2015)

In 2013-2014 the total civilian labor force in the Punjab was 49% of all labor force of Pakistan – 35% of which were male labor force and 14.5% were female labor force. 54% of this labor force was in rural areas out of which 35.0 % were males and 19.0 % were females. There were 40.4% urban labor force in the Punjab, out of which 34% were males and 6.4% were females. The ratio of unemployment in the same year in the Punjab was – 3%, out of which 2% were males and 1% were females. In the rural areas if the Punjab, 3% were unemployed out of which 1.8% were males and 1.2% were females. In the urban areas of the province – 3.6% were unemployed out of which, 2.4% were males and 1.2% were females. (Ministry of Finance, 2015)

As seen from table 2 below, daily wage in the Punjab (Lahore) for carpenters increased - from Rs. 262.5 in 2002 and rose to Rs. 780.0 in 2014; for Masons it rose from Rs. 262.0 in 2002 to Rs. 827.0 in 2014 and for unskilled construction worker it rose from Rs. 145.0 in 2002 to Rs. 600.0 in 2014. (Ministry of Finance, 2015)

Table 2. Daily wage for construction workers in Lahore (Capital of Punjab) 2002-2014 were (in Rs.)

<table>
<thead>
<tr>
<th>Years</th>
<th>Carpenter</th>
<th>Mason</th>
<th>Unskilled</th>
</tr>
</thead>
<tbody>
<tr>
<td>2002</td>
<td>262.5</td>
<td>262.0</td>
<td>145.0</td>
</tr>
<tr>
<td>2003</td>
<td>262.5</td>
<td>262.0</td>
<td>145.0</td>
</tr>
<tr>
<td>2004</td>
<td>284.0</td>
<td>318.0</td>
<td>167.0</td>
</tr>
<tr>
<td>2005</td>
<td>325.0</td>
<td>380.0</td>
<td>200.0</td>
</tr>
<tr>
<td>2006</td>
<td>361.0</td>
<td>419.0</td>
<td>237.5</td>
</tr>
<tr>
<td>2007</td>
<td>388.0</td>
<td>491.0</td>
<td>250.0</td>
</tr>
<tr>
<td>2008</td>
<td>527.0</td>
<td>557.0</td>
<td>300.0</td>
</tr>
<tr>
<td>2009</td>
<td>527.0</td>
<td>557.0</td>
<td>300.0</td>
</tr>
<tr>
<td>2010</td>
<td>582.0</td>
<td>589.0</td>
<td>375.0</td>
</tr>
<tr>
<td>2011</td>
<td>611.0</td>
<td>618.0</td>
<td>390.0</td>
</tr>
<tr>
<td>2012</td>
<td>682.0</td>
<td>689.0</td>
<td>475.0</td>
</tr>
<tr>
<td>2013</td>
<td>682.0</td>
<td>689.0</td>
<td>475.0</td>
</tr>
<tr>
<td>2014</td>
<td>780.4</td>
<td>827.0</td>
<td>600.0</td>
</tr>
</tbody>
</table>

Source: (Ministry of Finance, 2015)
In 2013 in education the share of Punjab to Pakistan’s levels of education were, - Total primary / mosque schools were 28.4% out of which in Punjab there were 23.5% for males and 36.8% for females; total middle schools were 19% out of which 14.3% were for males and 23.8% were for females; total high schools were 20.7% out of which 17.6% were for males and 25% were for females; total intermediate and degree colleges (including professional colleges) were 23.8%, out of which 29.5% were for males and 17.5% were for females. (Beauro of Statistice Punjab, 2013)

As far as share of enrolment in educational institution of the Punjab to total Pakistan's enrolment levels is concerned – in classes 1 to 5 (Primary levels) Punjab was 27% of the total, out of which, 25.2% of males and 30.3% of females; in classes 6 to 8 (Middle levels) Punjab was 35% of the total, out of which 34.3% of males and 35.8% of females; in classes 9 and 10 (High level) Punjab was 36.9% out of which 36.3% of males and 37.8% of females; in classes 11 till 14 (Intermediate and degree levels including professional colleges) Punjab was 50.1% of the total, out of which 37.5% of males and 75.9% of females. (Beauro of Statistice Punjab, 2013)

Net primary enrolment (MDG goal 2) between the ages of 5 to 9 in the Punjab in 2013-2014 was 64%, out of which 66% were males and 63% were females. Primary education ages 5-9 years (MDG goal 3) in the Punjab in 2013-2014 was 0.95%; secondary education ages 14-15 years was 0.95% and youth literacy rate ages 15 years and above was 0.87%. While literacy rate of the province in 2013-2014 at 10 years and above was 61%, - out of which 71% of males and 52% of females. In 2013-2014 in the Punjab literacy rate in rural areas was 53% out of which, 65% for males and 43% for females and in the urban areas above 10 years literacy rate was 76% out of which, 82% for males and 71% for females. Gross Enrolment Rate (GER)¹ in the same year in Punjab was 100% - 106 % for males and 94% for females, but Net Enrolment Rate (NER)² of the province in 2013-2014 was 64% - 66% for males and 63% for females. (Ministry of Finance, 2015)

According to the Economic Survey of Pakistan 2014-2015, “During 2014-15, Punjab government has allocated (from the Provincial ADP 2014-2015) Rs.48.31 billion against last year Rs.23.31 billion, an increase of 107 percent for 532 development projects (325 on-going & 207 new schemes) for education which includes School Education Rs.28.10 billion, Higher Education Rs.14.05 billion, Special Education Rs.0.80 billion, Literacy Rs.2.40 billion and Sports & Youth Affairs Rs.2.96 billion. (Ministry of Finance, 2015)

As far as health is concerned, the share of Punjab to total of Pakistan was - Hospitals 34.7%, dispensaries 23.8%, registered doctors 40.3%, dentists 40.5%, and nurses 65.6%, LHV’s 78.7%. (Beauro of Statistice Punjab, 2013)
According to the Economic Survey of Pakistan in 2014-2015 total Zakat distributed in the Punjab province was Rs. 2.55 billion (Ministry of Finance, 2015). In 2011-2012 GDP of Pakistan (at current factor costs) was Rs. 26.7 trillion. In the same year Punjab’s share in number of tractors were 82.6%; number of tube wells was 86.5%; share in total farms was 58.4%; share of farms of area of 60 hectares and above was 35.7%; share of total cultivated area was 57%, while share of unutilized area in agriculture was 14%. Share of Punjab in total production of Pakistan’s major crops was – wheat 75.6%; rice 53.2%; cotton 82%; sugarcane 73.5% mango 76.7%; citrus 96.7%; guava 76.4%. In livestock the share of Punjab to total of Pakistan was – cattle 48.8%, buffaloes 65%, sheep 24%, goats 37% and camels, horses & donkeys 46.7%. (Beauro of Statistice Punjab, 2013)

As far as production of major manufacturing items are concerned, the share of Punjab in 2013 to total production of Pakistan was – Cotton yarn 27.2%; cotton cloth 31.7%, sugar 66%, vegetable ghee 54.4%, fertilizers 61.6%, cement 51.7%, Sulphuric acid 63%, cigarettes 56.4% and paper and board 97.2% along with caustic soda and soda ash which are 100% each. (Beauro of Statistice Punjab, 2013)


9.1.1. **Revenue Receipts of Government of the Punjab 2015-2016**

Total receipts in the Punjab budget 2015-2016 from the Provincial Consolidated Fund are envisaged at a little more than Rs. 1,447.24 billion for the province of the Punjab where as an amount of Rs. 1,349.40 billion were envisaged in budget of 2014-2015, but in the revised estimates only Rs. 1,214.53 were actually received from the federal government, which means that the revised estimates had a shortfall of almost Rs. 135 billion and still the new target is of almost Rs. 232.7 billion higher than the last year’s revised estimates.

On the revenue receipts side, Federal and Straight Transfers to Punjab in 2015-2016 are envisaged at Rs. 888.5 billion when in the revised estimates of 2014-2015 these transfers were Rs. 58.2 billion less than the original sum envisaged last year’s budget. Provincial tax revenue in 2015-2016 is envisaged at Rs. 160.6 billion or Rs. 46.3 billion more than the revised estimates for 2014-2015, when the revised estimates of 2014-

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1 GER refers to the participation rate of children attending primary schools divided by the number of children aged 5 to 9 years.
2 NER refers to the number of students enrolled in primary schools of age 5 to 9 years divided by the number of children in the same age group for that level of education.
2015 show that the tax collection last year was Rs. 50.4 billion less than the original estimates of 2014-2015. The document also show that the Punjab’s provincial non-tax revenue is envisaged at Rs. 95.5 billion which is Rs. 6 billion less that the revised estimates of 2014-2015 when revenue from this head increased substantially to the amount of Rs. 37.3 billion from the original sum envisaged in 2014-2015 budget.

Under the direct tax head of the Punjab Budget Tax on income was envisaged in 2014-2015 at almost Rs. 336 billion, but there was a collection of Rs. 315.5 billion or a shortfall of Rs.20.5 billion and the envisaged target in 2015-2016 has been set at Rs. 383.4 billion or Rs. 68 billion more than the amount collected last year in the income tax head. From the document it can be seen that no tax was collected under wealth tax (as there is no wealth tax in the country) but which could have given a substantial revenue to the province and the Federation if this tax had been levied on the rich and the powerful at the rate of at least 10% on entire wealth of a house hold of value more than Rs. 100 million, progressively increasing to @ 15% on wealth of valued above Rs. 500 million, and @ 20% on wealth valued of more than Rs. 1 billion and increase to a slab of @ 50% on collective wealth of a house that hold value of more than Rs. 100 billion in order to ensure a more equitable distribution of income. It is pertinent to underline here that this much needed money collected from the wealthier strata of the country can be easily diverted towards such development programs in the province that enhance the income, opportunities uplift and empowerment of the vulnerable, poor and marginalized strata of the society for which usually the federal and provincial governments attract foreign loans at higher interest rates and end up indebting the future generations of the country as well as paying a substantial part of the current Federal budget (almost 40%) as debt servicing in each Federal budget.

On the indirect taxes side, the revised estimates show that in 2014-2015 Rs. 37.5 billion less were collected, and as yet the 2015-2016 Punjab budget envisages to collect an amount of more than Rs. 505 billion which is Rs. 74.4 billion more than the collected amount from last year – it can be seen from the data that all the targets from indirect taxes like land custom; sale tax; Federal excise were missed in 2014-2015 except a gain of Rs. 31.5 billion were made from Federal Excise on Natural Gas.

When we look into the summery of direct taxes collected in the revised estimates 2014-2015, it can be seen that Punjab gathered an excess of Rs. 0.5 billion from Land Revenue, mainly collected from rent from shops and other sites to an excess of Rs. 11.2 billion (which reduced the shortfalls from most of other direct tax targets) because the province fell short of all other direct tax targets (tax on agriculture income; property
tax; tax on profession & trade; CVT on movable properties etc.) in 2014-2015. Also in the same year Punjab missed the targets on indirect taxes in sales tax (GST Provincial) by Rs. 48.6 billion and still are envisaging to collect Rs. 72 billion in 2015-2016.

In conclusion on the revenue side, Punjab had envisaged in 2014-2015 Rs. 164.7 billion, but collected Rs. 114.3 billion (Rs. 50.4 billion less than envisaged amount) from the Provincial Tax Revenue and still have raised the envisaged amount from this head to Rs. 160.6 billion in 2015-2016. The province has envisaged Rs. 804.2 billion from Federal Transfers, but received Rs. 746 billion in 2014-2015 or a shortfall of Rs. 58.2 billion and have envisaged an amount of Rs. 888.5 from the Federal Transfers in 2015-2016. In total, Punjab envisaged almost Rs. 969 billion but received a revenue of Rs. 860.3 in 2014-2015 or had a revenue shortfall of Rs. 108.7 billion and as yet have envisaged to collect revenue in total of a little more than Rs. 1,049 billion in 2015-2016.


On the expenditure side in the province of the Punjab in 2014-2015 the envisaged expenditure from Total Provincial Consolidated Fund (TPCF) was Rs. 1,349.4 billion when in the revised estimates Rs. 1,214.5 billion were spent, which was almost Rs. 135 billion less than the envisaged amount but still this year 2015-2016 budget was envisaged an amount of Rs. 1,447.2 billion from the TPCF which is Rs. 232.7 billion more than the revised estimated amount from the previous year.

In other words Punjab would spend in 2015-2016 Rs. 753.0 billion on the current revenue expenditures, Rs. 294.2 billion on capital expenditures and Rs. 400.0 billion on development expenditures. Or a total Punjab expenditure budget is envisaged at Rs. 1447.2 billion in 2015-2016. The share of development expenditure is only 35% in ratio to the current expenditure which is at 65% of the entire Punjab budgetary allocations for 2015-2016

**Fig 2. Total Punjab Budgetary Expenditures in Percentages 2015-2016**
9.1.3 Current Expenditures of Government of the Punjab 2015-2016

In 2014-2015 the current revenue expenditure was envisaged at a little less than Rs. 700 billion but the revised estimates show an expenditure of a little less than Rs. 683.2 billion almost Rs. 17 billion less were spent in 2014-2015 and still the envisaged amount of current revenue expenditure for 2015-2016 will be Rs. 753 billion or almost Rs. 70 billion more than last year’s current revenue expenditure. Similarly in 2014-2015 the amount envisaged for current capital expenditure were Rs. 304.5 billion, but in the revised expenditures Rs. 241 billion were spent or Rs. 63.5 billion less than the envisaged amount and still in 2015-2016 the amount envisaged for current capital expenditures is Rs. 294.2 billion or Rs. 53.2 billion more than the amount that was spent under his head last year. Also in 2014-2015 the Gross Development expenditure amount that was envisaged was Rs. 345 billion, but in the revised estimates the amount actually spent on development in the Punjab was Rs. 290.4 billion or Rs. 54.6 billion less than the envisaged amount and in 2015-2016 Punjab budget the envisaged amount for development expenditure is Rs. 400 billion or Rs. 109.6 billion more than what was actually spent on development in the province last year.

In the Punjab 2015-2016 current budget the expenditure on General Public Services will be Rs. 405.3 billion which is 28% of the TPCF and which is almost 54% of the current revenue expenditure of the province; 16. 3% would be spent on public order and safety; 10.3% on economic affairs which would include Rs. 57.2 billion on agriculture, Rs. 12 billion on construction and transport and Rs. 7.8 billion on mining and manufacture. These three heads would spend 80.6% of the current revenue expenditure in 2015-2016, the rest – 8.2% would be spent on health; 8% on education; 2.2 % on housing; 0.6% on social protection and almost insignificant amount of 0.03% on environment protection as seen from the table below:
Table 3. Punjab Current Revenue Expenditures 2015-2016

<table>
<thead>
<tr>
<th>Punjab Current Revenue Expenditures 2015-2016</th>
<th>Bill. Rs.</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>General public services</td>
<td>405.3</td>
<td>54.0%</td>
</tr>
<tr>
<td>Public order and safety affairs</td>
<td>123.4</td>
<td>16.3%</td>
</tr>
<tr>
<td>Economic affairs</td>
<td>77.6</td>
<td>10.3%</td>
</tr>
<tr>
<td>Health</td>
<td>61.8</td>
<td>8.2%</td>
</tr>
<tr>
<td>Education affairs and services</td>
<td>59.4</td>
<td>8.0%</td>
</tr>
<tr>
<td>Housing and community amenities</td>
<td>17.3</td>
<td>2.2%</td>
</tr>
<tr>
<td>Social protection</td>
<td>5.2</td>
<td>0.6%</td>
</tr>
<tr>
<td>Recreational, culture and religion</td>
<td>2.8</td>
<td>0.37%</td>
</tr>
<tr>
<td>Environment protection</td>
<td>0.2</td>
<td>0.03%</td>
</tr>
<tr>
<td><strong>TOTAL CURRENT REVENUE EXPENDITURE (GROSS)</strong></td>
<td><strong>753</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

Source: Annual Budget Statement of the Government of the Punjab, Pakistan 2015-2016

From the Rs. 405.3 billion for general public services of the Punjab in current expenditures in 2015-2016, - Rs. 27;0.3k billion (66.7% of Rs. 405.3 billion) would be for transfers, Rs. 132 billion (32.6% of Rs. 403 billion) for executive and legislative organs; and rest Rs. 3 billion (0.7% of Rs. 405.3 billion) for general services. Out of which Rs. 0.9 billion (0.2% of the Rs. 405.3 billion) are envisaged for Human Rights and Minorities Division, Rs. 0.5 billion (0.1% of the Rs. 405.3 billion) for Child Protection Department, Rs. 0.16 billion (0.04% of the Rs. 405.3 billion) for General Labor Department. Directorate of Social Welfare and Women would spend Rs. 0.07 billion (less than 0.01% of Rs. 753 billion) from the current expenditures for its administration, and Directorate for Women Welfare Punjab would be given nil amount but Directorate General of Women Development Punjab get Rs. 0.09 billion (0.01% of Rs. 753 billion) from the current expenditures in 2015-2016.

**9.1.4 Social Sector Allocations** (Government of the Punjab, 2015-2016)

From the Punjab ADP, the Government of the Punjab has envisaged Rs. 119.2 billion (almost 4% of the entire Punjab budget and 14% of the ADP) for social sector development.

The Punjab Government from its ADP in 2015-2016 will spend Rs. 156.0 billion for new development programs and another Rs. 177.0 billion for its ongoing development programs. A total of Rs. 333.0 billion in 2015-2016. The break-up of its new initiatives and programs are as under:
9.1.5 New Initiatives in the Social Sector

In 2015-2016 from the ADP, the Government of the Punjab would spend Rs. 49 billion as new initiatives in the social sector, which include – Rs. 19 billion for School Education; Rs. 0.4 billion for Special Education; Rs. 0.6 billion for Literacy in the province; Rs. 1.6 billion for sports an Youth Affairs; Rs. 10.6 billion for Health and Family Planning; 5.6 billion for Water Supply and Sanitation; 0.3 billion for Social Welfare; Rs. 0.4 billion for Women Development and Rs. 1.9 billion for local governments district governments in the province.

9.1.6 Expenditures on Education

In 2014-2015 Punjab Government envisaged Rs. 46.7 billion for education from its revenue expenditures but spent Rs. 37.3 billion in the revised estimates or 8.7 billion for Higher Education; Rs. 9.4 billion less than budgetary estimates. In 2015-2016 the Province has envisaged to spend Rs. 59.4 billion or almost Rs. 22.0 billion more than the revised estimates of last year. This Rs. 59.4 billion is 8.0% of the current revenue estimates and 4% of the entire Punjab budgetary expenditures in 2015-2016.

It is seen from the Punjab Budgetary documents that, from the Rs. 59.4 billion in Education services of the Punjab of the current expenditures in the Punjab in 2015-2016 – Rs. 26.3 billion (44.3% of the Rs. 59.4 billion) are envisaged for Tertiary Education, Rs. 28 billion (47% of the Rs. 59.4 billion) for Secondary Education, Rs. 3.5 billion (6.2% of the Rs. 59.4 billion) for education services not defined, Rs. 1.1 billion for (1.8% of the Rs. 59.4 billion) Primary Education and Rs. 0.6 billion (1% of the Rs. 59.4 billion) for Subsidiary Services and for education not defined by level.

Of the amount envisaged for social sector in Punjab ADP, Rs. 55.6 billion or 8.2% are envisaged for education in the Punjab in 2015-2016 out of this Rs. 55.6 billion, - Rs. 33.2 billion or 60% will be spent on development of School Education; Rs. 14.7 billion or 26.4% on development of Higher Education and Rs. 0.8 billion or 1.4% for development of Special Education. A little less than 2.0 billion or 3.6% would be spent on development of literacy in the Punjab and Rs. 5.0 billion or 9% on development of Sports and Youth Affairs in the province in 2015-2016.

Apart from what is said above, from the Punjab Other Development Programs in 2015-2016, the government will spend Rs. 0.16 billion on Education, including – on Punjab Education Foundation (Rs. 10,500 million); on Danish Schools (Rs. 3,000 million); on PEEF (Rs 2,000 million); and on Lahore Knowledge Park (Rs. 1,000 million)
9.1.7 Expenditures on Health

The current expenditure on health in the Punjab in 2014-2015 was envisaged at Rs. 53.7 billion, but actual expenditures in the revised estimates 2014-2015 show that the province spent Rs. 50.4 billion or Rs. 3.3 billion less than allocated amount, where as in 2015-2016 it is estimated to spend Rs. 61.8 billion or Rs. 11.4 billion more than last year’s revised expenditure on health.

This Rs. 61.8 billion is 8.2% of the current revenue expenditure and 4.3% of the entire Punjab budget 2015-2016.

From the Rs. 61.8 billion in health services of the Punjab in the current expenditures in 2015-2016 - Rs. 54.5 billion (88% of Rs. 61.8 billion) would be spent on hospital services, a little more than Rs. 7 billion (11.3% of Rs. 61.8 billion) on Health Administration and only Rs. 0.2 billion (0.3% of Rs. 61.8 billion) on Public Health Services.

From the Punjab ADP, the Government of the Punjab has envisaged Rs. 30.7 billion for development of Health and Family Planning which is 2.1% of the entire Punjab budget for 2015-2016 and 7.7% of the Punjab ADP 2015-2016.

Important to note in health is that the government will spend from its Other Development Programs in 2015-2016 Rs. 8.0 billion as – 2,500 million on Health Insurance Cards; Rs. 150 million on Population Welfare Programs; Rs. 1,000 million on Foreign Sponsored Vertical Programs; Rs. 3,000 million on Pakistan Kidney Liver Institute, Lahore; Rs. 1,000 for expansion of Hospital in Musaffargarh; and Rs. 300 million for extended health coverage for minorities.

9.1.8 Expenditures on Social Protection

In 2014-2015 Punjab Government envisaged Rs. 4.5 billion for Social Protection from its revenue expenditures, but spent Rs. 21.8 billion in the revised estimates or Rs. 17.3 billion more than budgetary estimates. Almost all of this amount. Rs. 21.1 billion was spent on administration of Social Protection and only 0.7 billion on other undefined expenditure under this head.

In 2015-2016 the province has envisaged to spend Rs. 5.2 billion or almost Rs. 16.6 billion less than the revised estimates of last year.
From the Rs. 5.2 billion in social protection of the Punjab of the current expenditures in the Punjab in 2015-2016 – Rs. 4.4 billion (84.6% of the Rs. 5.2 billion) are envisaged for administration and another Rs. 0.8 billion (15.4% of the Rs. 5.2 billion) for other services (not defined).

From the Punjab ADP, the Government of the Punjab has envisaged Rs. 1.5 billion for Social Welfare in the province, which is 0.1% of the entire budget of the Punjab and 0.4% of the Punjab ADP. Out of this 1.0 billion or 66.7% are for Punjab Social Protection Authority and 0.5 billion or 33.3% for Women Development in the province for 2015-2016.

Another Rs. 1,000 million would be spent by the Punjab Government for Social Protection Authority in 2015-2016 from its Other Development Programs.

9.1.9 Expenditures on Water & Sanitation

From the Punjab ADP, the Government of the Punjab has envisaged in 2015-2016 Rs. 24 billion for Water Supply and Sanitation in the province, which is 1.7% of the entire Punjab budget and 6% of the Punjab ADP for 2015-2016. Government of the Punjab would spend Rs. 11,000 million for *Saf Pani Progran* (Clean Drinking water) Program in the province in 2015-2016 from Other Development Programs.

9.1.10 Expenditures on Local Government & Community Development

In 2014-2015 Punjab Government envisaged Rs. 0.27 billion for Local Government & Community Development Department but spent Rs. 0.3 billion in the revised estimates or Rs. 0.03 billion more than budgetary estimates. In 2015-2016 the Province has envisaged to spend Rs. 0.6 billion or almost Rs. 0.3 billion more than the revised estimates of last year.

This Rs. 0.6 billion is 0.08 % of the current revenue estimates and 0.04% of the entire Punjab budgetary expenditures in 2015-2016. (Ministry of Finance Punjab, 2015)

From the Punjab ADP, the Government of the Punjab for 2015-2016 has envisaged Rs. 3.8 billion for Local Government and Community Development in the province, which is 0.3% of the entire budget of the Punjab and 8.6% of the Punjab ADP. Another Rs. 3.0 billion which is 0.2% of the entire Punjab budget and 0.75% of ADP are envisaged for PVTC and TEVTA in the province.
9.1.11 Expenditures on Housing and Community Amenities

The Current Expenditure on Housing and Community Amenities in the Punjab in 2014-2015 was envisaged at Rs. 15.1 billion, but actual expenditures in the revised estimates 2014-2015 show that the province spent Rs. 14.9 billion or Rs. 0.2 billion less than allocated amount, where as in 2015-2016 it is estimated to spend Rs. 17.3 billion or Rs. 2.4 billion more than last year’s revised expenditure on Housing and Community Amenities.

This Rs. 17.3 billion on Housing and Community Amenities in the Punjab is 2.3% of the Current Revenue Expenditure and 1.2% of the entire Punjab Budget 2015-2016. Of this Rs. 17.3 billion - Rs. 12.2 billion (72.5%) would be spent on water supply in the province; Rs. 4.6 billion (26.5%) on Community Development and only Rs. 0.5 billion (3%) on House Development.

9.1.12 Expenditures on District Development

In 2014-2015 Punjab Government envisaged Rs. 261.2 billion for Intra Government Transfers from its revenue expenditures but spent Rs. 267.5 billion in the revised estimates or Rs. 6.3 billion more than budgetary estimates. In 2015-2016 the province has envisaged to spend Rs. 270.3 billion or almost Rs. 2.8 billion more than the revised estimates of last year. This Rs. 270.3 billion is 36% of the current revenue estimates and 18.7% of the entire Punjab budgetary expenditures in 2015-2016.

The breakup of this Rs. 270.3 billion is as – Rs. 245 billion (90.6% or 32.5% of the current revenue budget and 17% of the entire budget of the Punjab) would be spent on district governments. Rs. 23 billion (9.4%) of this 245 billion would be given to Tasils, Towns and unions councils-TMA’s- of which Rs. 17 billion would be Grant-in Aid to Municipal Administration, and Rs. 6.0 billion as Grant – in Aid to Union Administration. Apart from this another 1.2 billion from the transfers would be given as Grant-in Aid to Cantonment Boards. Another Rs. 0.9 billion would be given to un specific Grant in Aid and for Cholistan Development Authority Bahawalpur (about Rs. 0.15 billion each) and Rs. 8 million for Implementation of Jinnah Abadies.

10. Expenditures on Development, ADP & PPSDP

On the development side in the Punjab in 2015-2016 as shown by the following table Punjab would spend 63% on Economic Affairs including Rs. 158 billion on Construction and Transport, Rs. 50.6 billion on Agriculture, Rs. 31 billion on Fuel & Energy and 10.7
billion on Mining & Manufacturing; 11% on Housing and Community; another 11% on Education, including almost Rs. 33 billion on Secondary Education, Rs.9 billion on Tertiary Education and Rs. 1.8 billion on Primary Education; 7.25% on general public service; 5% on health including almost Rs. 20 billion on hospitals and Rs. 0.7 billion on Public Health Services; a little over 1% on Social Protection; another 1% on Recreation and Culture and almost nil on Public Order and Safety as well as nil on Environment Protection.

**Table 4. Punjab Development Expenditure 2015-2016**

<table>
<thead>
<tr>
<th>Punjab Development Expenditure 2015-2016</th>
<th>Bill. Rs.</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Economic affairs</td>
<td>252</td>
<td>63.0%</td>
</tr>
<tr>
<td>Housing and community amenities</td>
<td>44.4</td>
<td>11.0%</td>
</tr>
<tr>
<td>Education affairs and services</td>
<td>44.05</td>
<td>11.0%</td>
</tr>
<tr>
<td>General public services</td>
<td>29</td>
<td>7.25%</td>
</tr>
<tr>
<td>Health</td>
<td>20.6</td>
<td>5.0%</td>
</tr>
<tr>
<td>Social protection</td>
<td>4.4</td>
<td>1.1%</td>
</tr>
<tr>
<td>Recreational, culture and religion</td>
<td>4</td>
<td>1.0%</td>
</tr>
<tr>
<td>Public order and safety affairs</td>
<td>1.5</td>
<td>0.4%</td>
</tr>
<tr>
<td>Environment protection</td>
<td>0.05</td>
<td>0.01%</td>
</tr>
<tr>
<td><strong>Total Development Expenditure 2015-2016</strong></td>
<td><strong>400</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

Source: Budget Statement of the Government of the Punjab, Pakistan 2015-2016

After the devolution of powers to the provinces it was assumed that the share of Development Expenditure as well as the share of Health, Education, Social Protection would increase substantially, but as can be seen from the envisaged expenditures that Environment Protection, Social Protection and Health are much below on the priority list of the policy makers, but at the same time it is encouraging to note that the Economic Affairs, Housing and Education sectors have become important for the Punjab’s policy makers.

### 10.1 Expenditures on Infrastructure Development

From the Punjab ADP, the Government of the Punjab for 2015-2016 has envisaged Rs. 161.5 billion for Infrastructure Development in the province, which is 11.2% of the entire budget of the Punjab and 40.4% of the Punjab ADP. Out of this Rs. 161.5 billion – Rs.
69.4 billion or 43% would be spent on development of roads in the province; Rs. 35.4 billion or 22% for development of irrigation; 31.0 billion or 19.2% for energy development; Rs. 9.1 billion 56.3% for Public Buildings and Rs. 16.6 billion or 10.3% for Urban Development in the province.

### 10.1.1. **New initiatives in the Infrastructural Development**

In the Punjab ADB 2015-2016 the Government will spend Rs. 48.6 billion on new initiatives in the Infrastructural Development which would include – Rs. 25 billion on Roads; Rs. 9.5 billion on Irrigation; Rs. 7.1 billion on energy; Rs. 2.8 billion on Public Buildings and Rs. 4.2 billion on Urban Development.

### 10.1.2 Expenditures on Economic Affairs

In 2014-2015 Punjab Government envisaged Rs. 71.8 billion for Economic Affairs from its revenue expenditures but spent Rs. 60.7 billion in the revised estimates or Rs. 11.1 billion less than budgetary estimates. In 2015-2016 the Province has envisaged to spend Rs. 77.6 billion or almost Rs. 17.0 billion more than the revised estimates of last year. This expenditure on Economic Affairs of Rs. 77.6 billion is 10.3% of the current revenue estimates and 5.4% of the entire Punjab Budgetary expenditures in 2015-2016.

The breakup of this Rs. 77.6 billion is as – Rs. 57.2 billion (73.7%) would be spent on Agriculture, Irrigation, food, forestry and Fishing (or food security and cash crops of the province); Rs. 12.0 billion (15.5%) on construction and transportation in the province; almost Rs. 8.0 billion (10.3%) on Mining and Manufacturing; Rs. 0.4 billion (0.4%) on General Economics, Commercial and Labor Affairs; Rs. 0.1 billion (0.1%) on Fuel and Energy sector.

### 10.1.3 Expenditures on Production Sectors

From the Punjab ADP, the Government of the Punjab for 2015-2016 has envisaged Rs. 28.5 billion for development of production sector in the province, which is 2% of the entire budget of the Punjab and 7.1% of the Punjab ADP.

Out of this Rs. 28.5 billion – Rs. 10.7 billion or 37.5% would be spent on development of Agriculture; Rs. 0.1 billion or 5.5% for development of Cooperatives; Rs. 0.9 billion or 3.2% for development of Forests; Rs. 0.7 billion or 2.5% for development for Wildlife; Rs. 0.6 billion or 2% for development of Fisheries; Rs. 0.7 billion or 2.5% of development of Food; Rs. 5.0 billion or 17.5% for development of Livestock; Rs. 7.3 billion or 25.6% for development of Industries including skills; Rs. 1.5 billion or 5.3% for development of Mines and Minerals and Rs. 0.9 billion or 3.2% of development of
Tourism in the province. Another Rs. 1,000 million would be spent by the Punjab for Mines and Minerals from Other Development Programs. Government of the Punjab would spend another Rs. 15,000 million on Energy sector from Other Development Programs.

10.1.4 New initiatives in the Production Sector

In the Punjab ADB 2015-2016 the Government will spend Rs. 10.2 billion on new initiatives in the production sector which would include – Rs. 5.1 billion in Agriculture; Rs. 0.2 billion on Forestry; Rs. 0.08 billion on cooperatives; Rs. 0.03 billion on wildlife; Rs. 0.1 billion on Fisheries; 0.3 billion on Food; Rs. 0.7 billion on Livestock; Rs. 2.7 billion on Industries, Commerce and Investment; Rs. 0.3 billion on Mining and Minerals and Rs. 0.6 billion on Tourism.

10.1.5 Expenditures On Environment, Natural Resource and livestock

In 2014-2015 Punjab Government envisaged Rs. 0.14 billion for environment protection from its revenue expenditures but spent Rs. 0.13 billion in the revised estimates or Rs. 0.01 billion less than budgetary estimates. In 2015-2016 the province has envisaged to spend Rs. 0.18 billion or almost Rs. 0.05 billion more than the revised estimates of last year. This Rs. 0.18 billion for environment protection is 0.02% of the current revenue expenditure and 0.01% of the entire budget of the Punjab for 2015-2016. - 100% of this insignificant amount would be spent on pollution abatement in the province.

From the Punjab ADP, the Government of the Punjab for 2015-2016 has envisaged Rs. 0.05 billion for development of environment in the province, which is 0.003% of the entire budget of the Punjab and less than 0.01% of the Punjab ADP. Punjab Government will spend another Rs. 1,000 million on Livestock in the province from its Other Development Programs in 2015-2016.

10.1.6. New initiatives in the Environment

Other new initiatives of the Government in 2015-2016 include - s. 0.05 billion for the Environment.

10.1.7 Expenditures on Service Sector Development

From the Punjab ADP, the Government of the Punjab for 2015-2016 has envisaged Rs. 39.0 billion for development of services sector in the province, which is 2.7% of the entire budget of the Punjab and less than 10% of the Punjab ADP.
10.1.8. New initiatives in the Service Sector

In the Punjab ADB 2015-2016 the Government will spend Rs. 15.6 billion on new initiatives in the service sector which would include – Rs. 4.1 billion on Governance and Information Technology; Rs. 0.05 billion on labor and Human Resource Development; Rs. 10.8 billion on Transport; and Rs. 0.64 billion on emergency services in the province.

10.1.9 Expenditures on IT (Information Technology)

Out of Rs. 39.0 billion for services sector development, Government of The Punjab would spend Rs. 8.5 billion or 22% on Governance and Information Technology; Rs. 0.6 billion or 1.5% on Labor and HR Development; Rs. 28.0 billion or 72% on Transport Development and Rs. 1.9 billion or 5% on emergency services in the province.

10.1.10 Expenditures on Human Development and Labor

Government of the Punjab from its ADP 2015-2016 will spend Rs. 5 billion on Sports and another Rs. 2 billion for its Youth Internship Program from its Other Development Programs. Also Punjab will spend another Rs. 2 billion on TEVTA and Rs. 1 billion on PVTC or a total of Rs. 3 billion from its Other Development Programs. Also the Government will spend Rs. 4k billion on Industries, Commerce and Investments as – Rs. 2 billion for PSIC Self Employment Scheme; Rs. 1 billion for PIEDMIC/FIEDMIC and another Rs. 1, billion for Skill Development Fund.

10.1.11 Expenditures on Recreational, Culture and Religion

In 2014-2015 Punjab Government envisaged Rs. 2.3 billion for Recreational, Culture and Religion from its revenue expenditures, but spent Rs. 2.5 billion in the revised estimates or Rs. 0.2 billion more than budgetary estimates. In 2015-2016 the province has envisaged to spend Rs. 2.8 billion or almost Rs. 0.3 billion more than the revised estimates of last year.

This Rs. 2.8 billion for expenditures on Recreational, Culture and Religion is 0.4 % of the current revenue estimates and 0.2% of the entire Punjab budgetary expenditures in 2015-2016.

The breakup of this Rs. 2.8 billion is as – Rs. 0.9 billion (32%) would be spent on Recreational and Sporting Services; Rs. 0.8 billion (28.5%) on Broadcasting and Publishing in the province; almost Rs. 0.5 billion (18%) on Cultural Affairs and almost Rs. 0.5 billion (18%) on Religious Affairs and Rs. 0.1 billion (3.5) for administration in this ministry.
From the Punjab ADP, the Government of the Punjab for 2015-2016 has envisaged Rs. 0.36 billion for development of Information Culture in the province, which is 0.2% of the entire Budget of the Punjab and 0.1% of the Punjab ADP.

The Government of the Punjab will also spend Rs. 0.1 billion on Auqaf and Religious Affairs, which is 0.007% of the entire budget of the Punjab and 0.02% of the Punjab ADP. Another Rs. 0.5 billion would be spent on Human Rights and Minority Affairs, which is 0.003% of the entire budget of the Punjab and 0.1% of the Punjab ADP. The Government of the Punjab will also spend Rs. 0.4 billion on Archeology, which is 0.03% of the entire budget of the Punjab and 0.1% of the Punjab ADP, and Rs. 6.3 billion would be spend in the province of the Punjab for Planning and Devolvement of the province which is 0.4% of the entire budget of the Punjab and 1.6% of the Punjab ADP.


Rs. 0.06 billion for Information and Culture; Rs. 0.02 billion for Archeology; Rs. 0.1 billion for Auqaf and Religious affairs; Rs. 0.5 billion for Human Rights and Minority Affairs; and Rs. 1.8 billion for Planning and Development of the province. The province will spent another Rs. 30 billion on special programs and initiatives in 2015-2016.

10.1.13 Expenditures on Public Order and Safety

The current expenditure on Public Order and Safety in the Punjab in 2014-2015 was envisaged at Rs. 113.2 billion, but actual expenditures in the revised estimates 2014-2015 show that the province spent Rs. 100.2 billion or Rs. 13 billion less than allocated amount, where as in 2015-2016 it is estimated to spend Rs. 123.4 billion or Rs. 23.2 billion more than last year’s revised expenditure on Public Order and Safety.

This 123.4 billion for expenditures on Public Order and Safety is 3.1% of the current revenue expenditures and 1.6% of the entire Punjab Budget 2015-2016.

Out of this Rs. 23.2 billion – Rs. 88.0 billion (71.4%) would be spent on the Punjab Police; Rs. 16 billion (13%) would be spent on law courts, Rs.7.6 billion (6.1%) on Prisons’ administration and operations, and a little less than Rs. 12.0 billion (10%) on administration of Public Order in the province and only Rs. 0.06 billion (0.05%) on Fire Protection in the province.
11. **Indicators of District Bhakkar and District Khanewal**\(^3\) (Beauro of Statistic Punjab, 2013)

On 31\(^{st}\) December 2012 The number of administrative units in Punjab, Pakistan were – 42 administrative departments; 113 attached departments including 12 special institutions; 150 autonomous bodies including 11 companies; 36 districts; 140 Tasils; 5 City Districts; 38 Towns in these 5 City Districts; 25914 Mauzas; 3462 Union Councils which included 978 urban union councils and 2486 rural union councils; 20 Cantonment Boards; 708 police stations and 224 police posts catering for the 104.0 million people in the province. The number of crimes reported in the Punjab are 395 thousand, out of which, - 6.3 thousand are murders; 7.5 thousand are attempt for murder; 20.3 thousand are hurts; 2.6 thousand are rape; 0.2 thousand are rioting and 0.8 thousand are assault on government servants; 15.5 thousand kidnapping and abduction; 3.0 thousand dacoity; 18.0 thousand robberies; 15.0 thousand burglaries\(^{3}\); 20.4 thousand motor vehicle thefts; 8.0 thousand cattle thefts; 32.6 thousand ordinary thefts and 24.4 thousand miscellaneous reported crimes.

11.1. **Indicators of District Khanewal (Multan Division)**

According to the census of 1998, the area of Khanewal was 4349 sq. km and the population of district Khanewal was .2.0 million people which reached to an estimated population of 2.7 million in 2013 out of which 0.5 million live in urban areas and 2.2 million live in rural areas.

In district Khanewal there are – 18 police stations; 1 police post; 679 Mauzas; 20 Cantonment Boards and 100 union councils out of which 17 are urban union councils and 83 are rural union councils.

The number of crimes reported in district Khanewal are 8.1 thousand, out of which, - 0.2 thousand are murders; 0.2 thousand are attempt for murder; 0.7 thousand are hurts; 91 cases of rape; nil cases of rioting and 14 cases of assault on government servants; 0.4 thousand kidnapping and abductions; 81 cases of Dacoity; 0.4 thousand robberies; 0.3 thousand burglaries; 0.3 thousand motor vehicle thefts; 0.3 thousand cattle thefts; 0.7 thousand ordinary thefts; and 4.5 thousand miscellaneous reported crimes.

\(^3\) The Punjab Government’s & Official Punjab Planning & Development Department’s Websites are updated only till 2013 for their District level information to-date
In the budget 2015-2016 there is a plan of establishment of Govt. Girls Degree College at Kacha Khu, Khanewal 30-04-14 Khanewal, Mian Channu at a total cost of Rs. 0.15 billion

11.2 Indicators of District Bhakkar (Sargodha Division)

According to the census of 1998, the area of Bhakkar was 8153 sq. km and the population of this district was 1.0 million people which reached to an estimated figure of 1.4 million in 2013 out of which 0.2 million live in urban areas and 1.2 million in rural areas.

In district Bhakkar there are – 11 police stations; 6 police post; 557 Mauzas; zero Cantonment Boards and 42 union councils out of which 9 are urban and 33 are rural.

The number of crimes reported in Bhakkar are 3.3 thousand of which, - 57 cases are of murders; 54 attempt for murder; 0.3 thousand of hurts; 25 cases of rape; nil cases of rioting and 34 cases of assault on government servants; 0.2 thousand kidnapping and abductions; 16 cases of Dacoity; 69 of robberies; 0.2 thousand burglaries; 82 cases of motor vehicles thefts; 87 cases of cattle thefts; 0.3 thousand ordinary thefts and 2.0 thousand miscellaneous reported crimes.

Out of total number of educational institutions, enrolment and teaching staff in district Bhakkar there are no government mosque schools with no pupils and no teaching staff. There are a total of 1210 government primary schools for boys and girls of which 607 are for boys and 603 for girls with an enrolment of 126 thousand children of these 66.0 thousand are boys and 60.0 thousand are girls with a total of 2.6 thousand teachers (1.4 thousand males and 1.2 thousand females). There are a total of 148 government middle schools both for boys and girls and out of which 75 are for boys and 73 for girls with an enrolment of 40.0 thousand children, out of which 24.0 thousand are boys and 16.0 thousand are girls with a total of 1.1 thousand teachers – 0.6 thousand males and 0.5 thousand females. There are a total of 98 government high schools for boys and girls of which 65 are for boys and 33 for girls with an enrolment of 55.6 thousand children, out of which 40.0 thousand are boys and 15.6 thousand are girls with a total of 1.6 thousand teachers – 0.1 thousand males and 0.5 thousand females. Bhakar has total 10 both government and private Arts & Sciences Higher Secondary schools for boys and girls out of which 6 are for boys and 4 for girls with an enrolment of 1.0 thousand children, out of which 0.7 thousand are boys and 0.3 thousand are girls with a total of 92 teachers – 68 males and 24 females. There are a total of 26 Arts & Sciences
Intermediate & Degree Colleges for boys and girls, in District Bhakkar out of which 14 are for boys and 12 for girls with an enrolment of 13.0 thousand students, out of which 8.2 thousand are boys and 5.0 thousand are girls with a total of 184 teachers – 226 males and 38 females.

In health sector, the number of hospitals in this district are – 4 hospitals with 461 beds, situated at Bhakkar city (one with 305 beds); Darya Khan (one with 40 beds); Kalur Kot (one with 76 beds); and Mankera (one with 40 beds); - 39 dispensaries with 30 beds, situated at Bhakkar city (17 with 8 beds); Darya Khan (6 with 10 beds); Kalur Kot (9 with 4 beds); and Mankera (7 with 8 beds); 4 Rural Health Centers with 72 beds; 40 Basic Health Units with 80 beds; One TB clinic with no beds; 13 S H centers with no beds and 2 M C H centers with no bed facility. In Bhakkar there are 10 veterinary hospitals, 47 veterinary dispensaries, and 41 veterinary centers.

As per socio-economic indicators of district Bhakkar, in 2007-2008 there was 6.7% unemployment rate; 10 % of the family members were working outside village / town; 80% of the households use 3 or more utilities, 95% of the population who own at least one possession.

12. **Fig 3 Punjab Expenses on Social Services in Billion Rs. 2015-2016.**

13. **Source:** Ministry of Finance, Budget in Brief 2014-2015, Government of Punjab, 2015, Lahore
### Table 5 Punjab Budgetary Expense on Social Services 2015-2016 in Billion Rs

<table>
<thead>
<tr>
<th>Service</th>
<th>Current</th>
<th>ADP / Development</th>
<th>Total Expenditures on Ministry/ Services</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Budget</strong> (Ministry of Finance Punjab, 2015)</td>
<td>1447.2</td>
<td>400</td>
<td>1847.2</td>
</tr>
<tr>
<td><strong>Total Expenditure (Current &amp; Development) on Following Services in The Punjab 2015-2016</strong></td>
<td>271.71</td>
<td>199.2</td>
<td>470.91</td>
</tr>
<tr>
<td>Public Order &amp; safety</td>
<td>123.4</td>
<td>1.5</td>
<td>124.9</td>
</tr>
<tr>
<td>Education</td>
<td>59.4</td>
<td>44.2</td>
<td>103.6</td>
</tr>
<tr>
<td>Health</td>
<td>61.8</td>
<td>20.7</td>
<td>82.5</td>
</tr>
<tr>
<td>Housing &amp; Community Development</td>
<td>17.3</td>
<td>44.4</td>
<td>61.7</td>
</tr>
<tr>
<td>Transport</td>
<td>Nil</td>
<td>28.0</td>
<td>28.0</td>
</tr>
<tr>
<td>Water supply &amp; Sanitation</td>
<td>Nil</td>
<td>24.0</td>
<td>24.0</td>
</tr>
<tr>
<td>Social Protection</td>
<td>5.2</td>
<td>4.4</td>
<td>9.6</td>
</tr>
<tr>
<td>Governance &amp; IT</td>
<td>Nil</td>
<td>8.5</td>
<td>8.5</td>
</tr>
<tr>
<td>Recreation, Culture, Religion</td>
<td>2.8</td>
<td>3.8</td>
<td>6.6</td>
</tr>
<tr>
<td>Sports</td>
<td>Nil</td>
<td>5.0</td>
<td>5.0</td>
</tr>
<tr>
<td>Local Government &amp; Community Development</td>
<td>Nil</td>
<td>3.8</td>
<td>3.8</td>
</tr>
<tr>
<td>Youth Internship Program</td>
<td>Nil</td>
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<td>2.0</td>
</tr>
<tr>
<td>TEFTA</td>
<td>Nil</td>
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<td>2.0</td>
</tr>
<tr>
<td>Self-Employment Schemes</td>
<td>Nil</td>
<td>2.0</td>
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</tr>
<tr>
<td>Emergency Services</td>
<td>Nil</td>
<td>1.9</td>
<td>1.9</td>
</tr>
<tr>
<td>PVTC</td>
<td>Nil</td>
<td>1.0</td>
<td>1.0</td>
</tr>
<tr>
<td>PIEDMIC/FIEDMIC</td>
<td>Nil</td>
<td>1.0</td>
<td>1.0</td>
</tr>
<tr>
<td>Skill Development</td>
<td>Nil</td>
<td>1.0</td>
<td>1.0</td>
</tr>
<tr>
<td>Human Rights, Minorities</td>
<td>0.9</td>
<td>Nil</td>
<td>0.9</td>
</tr>
<tr>
<td>Child Protection</td>
<td>0.5</td>
<td>Nil</td>
<td>0.5</td>
</tr>
<tr>
<td>Social welfare for Women</td>
<td>0.16</td>
<td>Nil</td>
<td>0.16</td>
</tr>
<tr>
<td>General Labor Department</td>
<td>0.16</td>
<td>Nil</td>
<td>0.16</td>
</tr>
<tr>
<td>DG Women Development</td>
<td>0.09</td>
<td>Nil</td>
<td>0.09</td>
</tr>
</tbody>
</table>
Table 4 and Fig 3 above show the expenses of the Government of the Punjab on social and pro-people services as to their respective ministries. It is seen that out of a total budgetary allocations of Rs. 1847.2 billion for 2015-2016 a total of Rs. 470.9 billion are envisaged for social and human services in the Punjab or 25.6% of the entire Punjab budget – Rs. 272.7 billion are envisaged from the current budget or 18.8% (less than 19.0%) of the total current expenditures and Rs. 199.2 billion from the development budget of the Punjab or 49.8% (almost 50.0%) of the development budget of the Punjab.

The highest of this allocation is Rs. 125 billion for law and order including judiciary, police and the firefighting department of the province, followed by allocations for education of Rs. 103.6 billion (6.8% of the entire Punjab budget of Rs. 1847.2 billion); for health of Rs. 82.5 billion (5.6% of the entire Punjab budget of Rs. 1847.2 billion); housing and community services of Rs. 61.7 Billion (4.5% of the entire Punjab budget of Rs. 1847.2 billion); transport of Rs. 28.0 billion (4.5% of the entire Punjab budget of Rs. 1847.2 billion); water and sanitation of Rs. 24.0 billion (1.3% of the entire Punjab budget of Rs. 1847.2 billion); social protection of Rs. 9.6 billion (0.5% of the entire Punjab budget of Rs. 1847.2 billion); governances and IT of Rs. 8.5 billion (1.0% of the entire Punjab budget of Rs. 1847.2 billion); recreation, culture and religion of Rs. 6.6 billion (0.4% of the entire Punjab budget of Rs. 1847.2 billion); sports of Rs. 5.0 billion (0.3% of the entire Punjab budget of Rs. 1847.2 billion); Local Government and Community Development of Rs. 3.8 billion (0.2% of the entire Punjab budget of Rs. 1847.2 billion); Youth Internship Program; TEFTA, Self-Employment Schemes as well emergency service Rs. 2 billion (0.1% of the entire Punjab budget of Rs. 1847.2 billion) each from the development expenditure and PVTC, PIEDMIC/FIEDMIC, Skill Development Rs. 1 billion (0.05% of the entire Punjab budget of Rs. 1847.2 billion) each from the development expenditures and also for Human Rights and Minorities Rs.1 billion (0.05% of the entire Punjab budget of Rs. 1847.2 billion); child protection Rs. 0.5 billion (0.03% of the entire Punjab budget of Rs. 1847.2 billion); social welfare for women; General Labor Department and for DG for Women Rs. 0.1 billion (0.005% of the entire Punjab budget of Rs. 1847.2 billion) each from the current expenditure of the Punjab Budget 2015-2016.
Note: If we exclude the amount allocated for law and order, the total amount allocated for other social protection in the province of the Punjab discussed above is Rs. 346.0 billion or 18.7% of the entire budgetary allocation of the Punjab in 2015-2016

15. Conclusion

1) On the Revenue Receipts side, Federal and Straight transfers to Punjab in 2015-2016 are envisaged at Rs. 888.5 billion. Provincial tax revenue in 2015-2016 is envisaged at Rs. 160.6 billion, while Punjab’s provincial non-tax revenue is envisaged at Rs. 95.5 billion. Under the direct tax head of the Punjab Budget Tax on income the envisaged target in 2015-2016 has been set at Rs. 383.4 billion and on the indirect taxes side Punjab envisages to collect an amount of more than Rs. 505 billion

2) On the expenditure side in the province of the Punjab in 2015-2016 from Total Provincial Consolidated Fund (TPCF) is envisaged an amount of Rs. 1,447.2 billion. In other words Punjab would spend in 2015-2016 Rs. 753.0 billion on the Current Revenue expenditures, Rs. 294.2 billion on Capital Expenditures and Rs. 400.0 billion on Development expenditures. The share of development expenditure is only 35% in ratio to the current expenditure which is at 65% of the entire Punjab Budgetary Allocations for 2015-2016

3) From the Current expenditures allocations, Rs. 59.4 billion are envisaged for Education services, which is 8.0% of the Current Revenue estimates and 4% of the entire Punjab budgetary expenditures in 2015-2016. Although a most part of service recipients and service providers in the Education sector are women and youth, but for development of women, youth and minorities specifically in Education Services which is 8.0% of the current expenditure in the Punjab budget 2015-2016 is nil

4) From the Current expenditures allocations, Rs. 61.8 billion for Health is 8.2% of the current revenue expenditure and 4.3% of the entire Punjab budget 2015-2016. Although a large part of service recipients and service providers in the health sector are women and youth, but for development of women, youth and minorities specifically in health services which is 8.2% of the current expenditure in the Punjab budget 2015-2016 is nil
5) From the Current expenditures allocations, Rs. 17.3 billion on Housing and Community Amenities in the Punjab is 2.3% of the current revenue expenditure and 1.2% of the entire Punjab budget 2015-2016.

6) From the Current expenditures allocations, expenditures on Economic affairs of Rs. 77.6 billion is 10.3% of the current revenue estimates and 5.4% of the entire Punjab budgetary expenditures in 2015-2016.

7) From the Current expenditures allocations, Rs. 0.18 billion for environment protection is 0.02% of the current revenue expenditure and 0.01% of the entire budget of the Punjab for 2015-2016. - 100% of this insignificant amount would be spent on pollution abatement in the province.

8) From the Current expenditures allocations, Rs. 2.8 billion for expenditures on Recreational, Culture and Religion is 0.4% of the current revenue estimates and 0.2% of the entire Punjab budgetary expenditures in 2015-2016.

9) From the Current expenditures allocations, Rs. 123.4 billion for expenditures on Public Order and Safety is 3.1% of the current revenue expenditures and 1.6% of the entire Punjab budget 2015-2016.

10) But From the Current expenditures allocations for development of Women, Youth and Minorities specifically in general public services which is 54% of the current expenditure in the Punjab budget 2015-2016 is nil

11) From the Punjab ADP, the Government of the Punjab has envisaged 4% of the entire Punjab budget and 14% of the ADP for Social Sector development.

12) From the Punjab ADP, The Government of the Punjab has envisaged Rs. 30.7 billion for development of health and family planning which is 2.1% of the entire Punjab budget for 2015-2016 and 7.7% of the Punjab ADP 2015-2016.

13) From the Punjab ADP, the Government of the Punjab has envisaged Rs. 1.5 billion for social welfare in the province, which is 0.1% of the entire budget of the Punjab and 0.4% of the Punjab ADP.

14) From the Punjab ADP, the Government of the Punjab has envisaged in 2015-2016 Rs. 24 billion for water supply and sanitation in the province, which is 1.7% of the entire Punjab budget and 6% of the Punjab ADP for 2015-2016.

15) From the Punjab ADP, The Government of the Punjab for 2015-2016 has envisaged Rs. 3.8 billion for Local Government and Community Development in the province, which is 0.3% of the entire budget of the Punjab and 8.6% of the Punjab ADP.
16) From the Punjab ADP, The Government of the Punjab for 2015-2016 has envisaged Rs.161.5 billion for infrastructural development in the province, which is 11.2% of the entire budget of the Punjab and 40.4% of the Punjab ADP.

17) From the Punjab ADP, the Government of the Punjab for 2015-2016 has envisaged Rs. 28.5 billion for development of production sector in the province, which is 2% of the entire budget of the Punjab and 7.1% of the Punjab ADP.

18) For development of Services Sector in the province, there is 2.7% of the entire budget of the Punjab and less than 10% of the Punjab ADP. Out of Rs. 39.0 billion for services sector development, Government of the Punjab would spend Rs. 8.5 billion or 22% on governance and information technology; Rs. 0.6 billion or 1.5% on labor and HR development; Rs. 28.0 billion or 72% on transport development and Rs. 1.9 billion or 5% on emergency services in the province.

19) Government of the Punjab from its ADP 2015-2016 will spend Rs. 5 billion on sports and another Rs. 2 billion for its Youth Internship Program from its other development programs. Also Punjab will spend another Rs. 2, billion on TEVTA and Rs. 1 billion on PVTC or a total of Rs. 3, billion from its other development programs. Also the Government will spend Rs. 4 billion on industries, commerce and investments as – Rs. 2 billion for PSIC Self Employment Scheme; Rs. 1 billion for PIEDMIC/FIEDMIC and another Rs. 1, billion for Skill Development Fund.

20) For women and youth, but for development of women, youth and minorities specifically in Punjab PSDP in the Punjab Budget 2015-2016 is nil

21) The total amount allocated for other Social Protection in the province of the Punjab discussed above is Rs. 346.0 billion or 18.7% of the entire budgetary allocation of the Punjab in 2015-2016. Although a most part of service recipients and service providers in the education sector are women and youth, but for development of women, youth and minorities specifically in social protection which is 0.6 % of the current expenditure in the Punjab budget 2015-2016 is nil

22) Sadly it is noted below that the structure of the Punjab budget is similar to the federal budget where meager amounts are allocated for women, youth, education and health and environment as part of the current and development expenditure and expenditure on social sectors of the province in 2015-2016
16. **Recommendations**

16.1. **How the process can be made more pro-people and inculcate people's view, suggestions and priorities**

It is recommended that:

1. The budget document (demands for grants by the departments) should be revised and should be made more gender sensitive and should include more social and human perspective than being just a demand for accounts and demand for physical assets and needs of the respective departments. In other words the needs of the working of the government should reflect less the needs of the government functionaries & bureaucrats and more the needs of the service recipients (the people of the province and the country)

2. Because the budget of the province does not include debt servicing and defense (the two major heads of expenditures in the Federal budget), the province should ensure that a larger part of their expenditure should be spent on providing social services, like health, housing, education and quality of life etc. to the public.

3. The provincial budget should also ensure that the cost of production to the private sector comes down through indirectly by investing more on economic sectors, like water channels, storage facility, IT, transport and communication, food security and industry etc.

4. It is important to stress here that the present structure of the bureaucracy should be transformed into technocrats, rather than being bureaucrats through reforms and competitions that ensure a better service delivery to the people than what is currently being achieved. This can be done on the first hand by ensuring a transparent and accountable approach to service delivery, and

5. Secondly, there has to be in place an incentive based approach where those that deliver efficient and pro-people justice and services should be rewarded with increments and perks where as those that flout public fund, public trust and fail in justice delivery due to criminal, wilful or inadvertent behaviors of bad governance should be punished with fines or decrease in perks and in extreme circumstances they would be held accountable for money not spent or misspent, and of all corrupt practices on their behalf due to which the tax payers money does not reach its goal – uplift of the common person in the country for a sustainable and developed country for now and for the future.
6. Thirdly, the bureaucratic structure should be distributed into a matrix where service delivery leaders should be chosen from Vector I which reflects pro-people, competent and honest officers.

7. Officers falling in Vector IV as anti-people, incompetent and dishonest officers should be discharged from service.

8. Officers falling in Vector III’s anti-people, incompetent but honest officers should be given a onetime Golden Handshake and retired from service, because their honesty should be rewarded but incompetence always leads to losses to the tax payers money and policy makers objectives are seldom achieved.

9. Laws should be made, monitoring system strengthened and more principles of good governance introduced for the working of officers from Vector II which are competent but dishonest so that these competent officers are not able to use the public funds in their own favor but can only spend them on a pro-people social welfare approach and with right check and balances in place their competency can be put to use, restricting their dishonest or ant-people behaviors.

10. Demand of the people has to be channeled to the policy makers through their elected representatives in the national and provincial assemblies who should have more time and who should participate more consciously (individually, rather on party lines) representing the will and needs of their respective constituencies.

11. These needs have to be part of the budget making process before the budget has been placed before the house and not only when the budget has been placed before the house for debate. Elected representatives should participate in the budget making process at all its stages – preparing stage, passing stage and also the implementation stage for the will of the sovereign (people of Pakistan) should be represented and reflected in the budget of the provinces and the federation.

12. The third tier of the government – the local bodies – have to be made more democratically functional and more pro-people. These elected representatives of the people have to be educated by the civil society representatives for better budgetary implementation as well as for better information linkages from the people to the policy makers as to different and complex needs of the different communities and regions of the provinces and the country.
16.2. How the Civil Society and Communities can Engage in Budget Making Process

It is recommended that:

1. Most of the civil society organizations, NGO’s, pressure groups and social entrepreneurs - working in the same social sector and space should cooperate and make a unified monitoring group in order to ensure a more transparent use of the government funds in their respective fields and areas.

2. This unified approach should be enhanced towards forming social lobbies in their respective field of work and interest for pressurizing the policy makers in channelizing greater funds for the social needs of the deprived people in their respective regions and areas of interest.

3. The civil society should make a comprehensive, unified yearly plan in order to step up its monthly pressure on the government both for monitoring of use of taxpayer’s money as well as for convincing the policy makers for the need of more funds for social lift of human resource in the nation.

4. If possible the civil society through seminars, reports and through direct interventions can become think tanks for members of provincial and national parliaments so that these elected representatives of the people can deliver a pro-people budget and policy in the future.

5. It is suggested that the civil society in a collective approach educate the present and future members of parliaments in Pakistan and its federative units on a pro-people and pro-social sector approach to budget asking. This same process can be initiated for senior bureaucrats too.

6. It is suggested that in the long run the civil society should directly or indirectly participate in the political process by educating low level of political workers on a pro-people and pro-governance approach within their respective political parties as well as their respective communities.

7. What is being suggested is that the civil society should be able to train a new generation of political leadership of the future which not only represent their respective communities, but also are more educated and conscious about the issues and social problems of the people at the grass root level.

8. Civil society should pool its efforts and resources for a better, comprehensive approach towards budget making, budget monitoring and budget initiating process through new out of the box thinking and strategies that align modern technological needs of the economy at local and national levels with the real socio-economic issues facing the poor and the marginalized in their respective communities, on the provincial as well as the national policy making levels.


"South Asia Partnership Pakistan (SAP-PK) is part of volunteer network of participatory development-support organizations operating under the same name and for the same purposes in Canada and six South Asian countries, i.e., Afghanistan, Bangladesh, India, Nepal, Pakistan and Sri Lanka. Being a national level organization SAP-Pakistan is advocating the rights of the marginalized and supporting sustainable development of the economically and socially disadvantaged groups especially women and non-Muslim citizens.

Citizens First: Improving Human Security Program aims to achieve durable peace and enable sustainable development, key drivers of conflict need to be addressed. This can include strengthening the social contract between government and society, based on the rule of law, human rights and the equitable sharing of resources, inequality and the marginalization of citizens. Our approach is to find ways to support and give voice to vulnerable groups such as women and ensure their inclusion in political reconciliation processes. We also play an important role in holding duty bearers accountable for upholding the rights of civilians.”
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