

住宅：現行の上下水道料金（Gazette WASA/FDA/2006/6502）

商業・工業：旧料金（2006年）と現行料金（No.534/MD/WASA2016）の対比

The Punjab Gazette

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NOTIFICATION

No. _____ DDR (D)/WASA/FDA/2006/6502 DATED:09/12/2006

The Governing Body of Faisalabad Development Authority held its 73rd meeting on 29-11-2006 under the Chairmanship of District Nazim, Faisalabad city duly attended by elected Town Nazims of Faisalabad city and Representatives of Secretaries, Govt: of the Punjab, Housing, Urban Development & Public Health Engineering Department, Finance Department and Planning & Development Department. The House exercising its powers delegated under Sections 27 & 28 of Punjab Development of Cities Act 1976 and under Section 27, Sub Section (1) of Punjab Development of Cities (Amendment) Ordinance 2006 unanimously approved increase in tariff by 15% effective from 1st January 2007 as under: -

TARIFF FOR WATER SUPPLY

(Rate in rupees)

i) Domestic connection without meter (1/4" ferrule size)

S.No.	Plot size	Rate per Month per connection
1.	Up to 2.5 Marla	83.00
2.	Above 2.5 Marla to 3.5 Marla	124.00
3.	Above 3.5 Marla to 5 Marla	145.00
4.	Above 5 Marla to 10 Marla	242.00
5.	Above 10 Marla to 20 Marla	322.00
6.	Above 20 Marla to 40 Marla	644.00
7.	Above 40 Marla	966.00

Note:-

- i) The domestic connections of 1/2" i/d ferrule size will be charged double of above rates.
- ii) The above-mentioned Water supply rates on area basis will be charged up-to three stories. On above. 33.33% of the rate will be charged to each story

ii) Domestic Metered Connections

	Rate per Thousand Imperial Gallons/ Per Connection.
Less than 5000 imperial gallons per month use	39.00
From 5000 Imperial gallons to 10000 Imperial Gallon per	40.00

month use.

Above 10000 Imperial gallons per month use 48.00

iii) Without Meter Connection (1/4" ferrule size),

For industrial, Commercial and other non-residential properties etc.

S. No	Plot size	2006/6502	2016
		Per Month Rate	No.534/MD/WASA2016 Per Month Rate
1.	UP to 3 Marla	322.00	483
2.	Above 3 Marla to 6 Marla.	483.00	725
3.	Above 6 Marla to 10 Marla	805.00	1208
4.	Above 10 Marla to 20 Marla	1288.00	1932
5.	Above 1 Kanal to 2 Kanal.	2415.00	3623
6.	Above 2 Kanal.	3220.00	4830

iv) Industrial, Commercial and Other Non-Residential Metered Connections etc.

	2006	2016
	Per Month Rate	Per Month Rate
Per thousand Imperial gallons per connection.	53.00	80

Note:-

In case of defective meter, consumer will be charged at average bill for the last twelve months and in case of temporary disconnection, consumer have to pay minimum 15% of the three months average bill and also the consumer has to inform WASA in advance accordingly within 24 hours.

v) Above ¼ " ferrule size Industrial and Commercial water Connection Without meter.

S/NO	Plot size	2006 (Above 1/4")	2016 (Above 1/2")
		Per Month Rate	Per Month Rate
1.	1/2" Ferrule size less than 10 Marla.	1610.00	2415
2.	1/2" Ferrule size 10 Marla to 20 Marla	2576.00	3864
3.	1/2" Ferrule size Above 20 Marla	4025.00	6038

vi) Industrial, Commercial and Non-Residential connections (without meter)

S.No.	Ferrule size	2006	2016
		Per Month Rate	Per Month Rate
1.	3/4"(0.75")	5175.00	7763
2.	1"	5750.00	8625
3.	1.5"	9660.00	14490

4.	2"	19320.00	28980
5.	3"	48300.00	72450
6.	4"	96600.00	144900
7.	6"	322000.00	483000

Note:- More than 6" connection size, the rate will be charged as per below mentioned Formula [(6") size per month rate xDxDx4]. The "D" is the internal dia of the Connection size in feet.

vii) The Government Registered Religious/Charitable Units/Departments and Mosque will be charged, 70% of domestic rates.

2. i) Domestic Sewer/Drainage connection

S. No	Plot size	2006 Per Month Rate
1.	Up to 2.5 Marla	55.00
2.	Above 2.5 Marla to 3.5 Marla	83.00
3.	Above 3.5 Marla to 5 Marla	97.00
4.	Above 5 Marla to 10 Marla	161.00
5.	Above 10 Marla to 20 Marla	242.00
6.	Above 20 Marla to 40 Marla	403.00
7.	Above 40 Marla	644.00

Note:-

a) The above-mentioned sewer/drainage rates on area basis will be charged upto three Stories. On above, 33.33% of the rate will be charged to each story.

b) The domestic users disposing water/used water into WASA channels through Open drains will be charged at the rate 70% of sewerage service charges w.e.f. 01/07/2004 till provision of sewerage piping network.

ii) Government Registered Religious/Charitable Units/Departments and Mosques will be charged, the 70% of domestic rates.

iii) Commercial Sewer /Drainage Charges

2006		2016	
S. No	Particulars	Per Month Rate	Per Month Rate
1.	Shop. Shopping Centers. Departmental Stores, Multi Story Shops and Arcades	121.00	1 Shop. Shopping Centers. Departmental Stores, Multi Story Shops and Arcades per
			200

	per point having one Toilet/Wash Basin/Sink/Tap etc.		point having one Toilet/Wash Basin/Sink/Tap etc. (Upto 10 Marla single story)	
			2 Shop. Shopping Centers. Departmental Stores, Multi Story Shops and Arcades above 10 Marla (per 1000 Sft. Covered rea.)	450
2.	(i) Hotel etc. per Bed/Bath/Bed Room/Tap Wash Basin /Toilet/Sink/Point etc.	81.00	3 Hotel / Restaurant etc.(upto 100Sft) per Bed/Bath/Bed Room/Tap Wash Basin/Toilet/Sink/Point etc.	130
	(ii) Restaurant per Wash Basin/Sink/Toilet/Tap/Bed Room/Bath/Point etc.	81.00	4 Hotel / Restaurant etc.(above 100Sft) per Bed/Bath/Bed Room/Tap Wash Basin /Toilet /Sink/Point etc.	260
3.	Private Hospital, Clinic, Clinical Laboratories per Bed /Bath /Wash Basin /Sink /Tap/Point etc. (Which is excess, will be considered)	58.00	5 Private Hospital, Clinic, Clinical Laboratories per Bed/Bath/Wash Basin/Sink/Tap/Point etc. (Which is excess, will be considered)	100
4.	Car Service Station per Lift/Bay	1449.00	6 Car Service Station per Lift/Bay	2175
5.	Motor Cycle service Station etc.	201.00	7 Motor Cycle service Station etc.	300
6.	Hair Cutting Saloon, Beauty Parlor, Hamam etc. Per Bath /Wash Basin /Sink /Tap /point etc.	58.00	8 Hair Cutting Saloon, Beauty Parlor, Hamam etc.(Up to 2 Marla covered area) Per Bath/Wash Basin /Sink /Tap/point etc.	90
			9 Hair Cutting Saloon, Beauty Parlor, Hamam etc.(above 2 Marla covered area) Per Bath/Wash Basin/Sink/Tap/point etc.	450
7.	Multi Story Commercial Plaza,Banks and Marriage Hall (per 1000 Sft. Covered Area)	403.00	10 Multi Story Commercial Plaza,Banks and Marriage Hall (per 1000 Sft. Covered Area)	650

8.	Government Offices (Per 1000 Sft Covered Area.	201.00	11	Government Offices (Per 1000 Sft Covered Area.	300
9.	Private Education Deptts /Schools/Colleges /Institutions Universities etc. (per 1000 Sft. Covered Area)	290.00	12	Private Education Deptts /Schools/Colleges /Institutions Universities etc. (per 1000 Sft. Covered Area)	500
10.	Four Star & Five Star Hotels (Per Acre)	3220.00	13	Four Star & Five Star Hotels (Per Acre)	500
11.	Other Units /Departments not covered under above categories (per 1000 Sft. Covered Area)		14	Mechanical / Vehicle Workshop Stations, Petrol Pumps, CNG per Point having one toilet/Wash Basin / Sink / Tap etc.	260
		290.00	15	Govt. Hospitals, Medical Dispensaries and Social Security Hospital Per bed / Bath / bed Room / Tap / Wash Basin / Sink / Tap etc.	75
			16	Cinema halls, Theaters (per 1000 Sft. Covered Area)	450
			17	Other Units /Departments not covered under above categories (per 1000 Sft. Covered Area)	450

(iv) 2006 Industrial

2016 Commercial (Limited Small Waste Water Units Discharge through Toilets / Sink / Point / Wash Basin)

2006			2016	
S. No	Particulars	Per Year/Per Sft. Covered Area	Particulars	Per Month
a)	Limited Waste/Used Water Discharge Factories through Toilets/Sink/Point/Wash Basin) i.e. Calico Chemicals, Ice Factories, Cold Storage, Garments, Knitting & Stitching	3.50	Limited Waste/Used Water Discharge Factories through Toilets/Sink/Point/Wash Basin) i.e. Calico Chemicals, Ice Factories, Cold Storage, Garments, Knitting & Stitching units Table Prints,	400

<p>units Table Prints, Embroidery, Biscuit Factories, Goli Toffy Factories, Gatta/ Paper, Medicine, Small Chemical Units Air jet Hosieries except washing units, and other similar nature units etc. not covered under above units.</p> <p>Waste/Used Water Discharge of Small Units (through Toilet/Sink/Point Wash Basins etc.) i.e foundries, Paint Factories, Dal Factories, Soap Factories, Loom Factories (except washing, dying & Processing Hosierey) Pipe Factories, Oil mills, Pottery, works Factories, Sizing Factories, Plastic Factories, Godowns and other similar nature units not covered under above units.</p>	2.0	<p>Embroidery, Biscuit Factories, Goli Toffy Factories, Gatta/ Paper factories, Medicine, Small Chemical Units Air jet Hosieries except washing units, and other similar nature units etc. not covered under above units. (per 1000 Sft. Covered Area)</p> <p>Waste/Used Water Discharge of Small Units (through Toilet/Sink/Point Wash Basins etc.) i.e foundries, Paint Factories, Dal Factories, Soap Factories, Loom Factories (except washing, dying & Processing Hosierey) Pipe Factories, Oil mills, Pottery, works Factories, Sizing Factories, Plastic Factories. (per 1000 Sft. Covered Area)</p>	350
<p>c)</p>		<p>Weaving Factories, Godowns having one toilet / Wash Basin / Tap etc. (per point)</p>	500

V.

(ii Bulk Waste/Used Water Discharge Units

2006		2016	
		Per Month (Per Cusic)	Per Month Per Cusic
a)	Industrial units who are discharging the wastewater as per installed capacity/size.	46,690.00	58,365
Note:	Any closed unit, if wants relief must be closed for three months continuously.		Any closed unit, if wants relief must be closed for three months continuously and closing date will be consider from the date of application Submitted to WASA only.

3. Aquifer Charges (Fees on Tube Wells)

S. No	2006	Per Month (Per Cusic)	2016	Propose Rate Per Cusic
	Units/Factories etc. (per Cusic/per Month)		Units/Factories etc. (per Cusic/per Month)	
i)	Industrial, Commercial, Government, Semi Government, Corporation, Irrigation Departments. Semi/Independent Organization, Local Body Units and the Units who are getting water through tube-wells. (Rate will be charged according to the discharge size of the tube well/pumps motors etc.	12880.00	Industrial Units which are getting water through tube-wells. (Rate will be charged according to the discharge size of the tube well/pumps motors etc.	19320
ii)	Textile Processing and Hosiery units (getting water through tube well/ pumps motors, per month per cusec).	10465.00	Textile Processing and Hosiery units (getting water through tube well/ pumps motors, per month per cusec).	13000
iii)			Government, Semi Government, Corporation, Irrigation Departments. Semi/Independent Organization, Local Body Units and the Units which are getting water through tube-wells. (Rate will be charged according to the discharge size of the tube well/pumps motors etc.	13000

Note:

- (i) Those tube wells will be considered standby must be sealed by WASA and be connected with the single delivery system according to the approved/Paying discharges size, if any unit wants to use standby turbine after breaking the seal. That unit must inform
- Those tube wells will be considered standby which are sealed by WASA and be connected with the single delivery system according to the approved/Paying discharges size, if any unit wants to use standby turbine after breaking the seal. That unit must inform

- WASA within 24 hours, otherwise it will be penalized.
- (ii) Aquifer charges are applicable on Pumps/Tubewells of on 2" and above capacity.
- WASA within 24 hours, otherwise it will be penalized.
- Aquifer charges are applicable on Pumps/Tubewells of on 2" and above capacity.

4. MISCELLANEOUS

Fee for new connection

i) Water connection (per connection)		2006	2016
a.	¼" ferrule size.	Rs. 483.00	
b.	½" ferrule size and above.	Rs. 3220.00	

Note:- Consumer will provide all relative material himself for new connection.

ii) Sewer/Drainage per connection		2006	2016
a.	Domestic	Rs. 322.00	2006 繼續
b.	Commercial	Rs. 805.00	Rs. 805.00
c.	Industrial	Rs. 3220.00	Rs. 3220.00

Note:- Consumer will provide all relative material himself for new connection.

5. RE-OPEN/RE-CONNECTION FEE

- a. Water connection. ½ of connection fee
- b. Sewer/drainage connection. ½ of connection fee

Note:- Re-Connection fee is valid up to one year after disconnection and after that new connection will be provided on payment of due charges of new connection.

6. SECURITY

i) Water Supply, Sewer and Drainage.

- a. Domestic. Equal to three-month charge.
- b. Commercial. Equal to three-month charge.
- c. Industrial. Equal to three-month charge.

Note:- The separate security charges will be paid, for water supply, sewer/drainage connections.

7. REGULARIZATION OF UN-AUTHORIZED / ILLEGAL WATER SUPPLY CONNECTION AND INSTALLATION OF COMMERCIAL /INDUSTRIAL TUBEWELLS AQUIFER CHARGES FOR COMMERCIAL PURPOSES, (Regularization fees)

- a. Domestic. Rs. 483.00 per connection
- b. Commercial. Equal to three-month charge.

- c. Industrial Industrial Equal to three-month charge.

Note:-
i) No user is authorized to install water pump/motor on/ with WASA water supply network.
ii) In case a regular consumer is detected committing any irregularity, the regularization fees shall be charged equal to three-month charges.

8. REGULARIZATION OF UN-AUTHORIZED ILLEGAL SEWERAGE / DRAINAGE CONNECTION. (Regularization fees)

- a. Domestic. Rs322.00 per connection
b. Commercial Equal to three-month charge.
c. Industrial Equal to three-month charge.

Note:-
iii) No user is authorized to discharge his effluent through force pumping.
iv) In case a regular consumer is detected committing any irregularity, the regularization fees shall be charged equal to three-month charges.

9. INFRASTRUCTURE COST / DEVELOPMENT CHARGES FOR WATER SUPPLY SEWERAGE / DRAINAGE SYSTEM FOR PRIVATE COLONIES/ UNITS.

- a. If residents of private colony require to lay water supply and sewer/drainage system on self help basis, they shall pay Rs. 966.00 extra for each connection for water supply or sewerage/drainage separately as infrastructure cost/charges after getting approval from WASA.
- b. If WASA provides water supply, sewer/drainage facility in any private colony, the residents of the colony will pay extra Rs. 1288.00 per connection for water supply, sewer/drainage charges separately as infrastructure cost/charges other than the normal connection fee.
- c. For NOC from WASA, the private developers will pay Rs. 886.00 per Marla as infrastructure cost/charges each for water supply and sewer/ drainage system on the saleable area except the Roads, Graveyards and Parks. The Rs. 8050.00 per Acre will be charged as supervision charges before obtaining NOC. The 100% infrastructure cost/charges will be paid before getting NOC from WASA and connection with WASA system will be made afterwards.
- d. If any factory owner/unit wants to lay water supply lines and sewers/drainage system on self help basis to connect with private colony/factory system, the applicant/factory/unit will pay Rs. 828.00 per Marla as infrastructure cost/charges for sewer line/drainage and Rs. 805.00 per Marla for water supply and 8050.00 per Acre as supervision charges to WASA. These charges will be paid before obtaining NOC.
- e. EDO (Revenue) will identify the owner.
- f. If any Govt: department i.e UD Wing (FDA), HUD & PHE Department, Labour Department and any other develops any colony / unit / institution, these Departments will pay Rs. 805.00 per Marla for water supply, Rs. 828.00 per Marla for Sewer/

Drainage (on saleable / useable area) as infrastructure charges to WASA before connection with WASA system.

- g. Those private colonies, who have already obtained the NOC from FDA-UD Wing, will develop its water supply/sewer/drainage system through WASA. The owners and residents of these private colonies will deposit Rs. 8050.00 per acre as supervision fee and RS. 828.00 per Marla (on saleable area) to WASA for water supply, sewer/drainage system.
 - h. Those private colonies who have already connected with WASA system, the residents of these colonies will pay 1288.00 per connection (in installment with routine bill of WASA) separately for water supply, sewer/drainage.
10. The Abadies developed by FAUP/PMU and other private colonies, where the water supply, sewer/drainage system have provided as per WASA standard on self help basis, the consumers of these Abadies will pay 50% of the security, connection fee, Regularization fee. The service charges will be charged at full rate/tariff.
11. The rates of water supply and sewerage /drainage in tariff will be increased according to the increase in salaries, POL, Electricity, other services charges, taxes and increase in prices of other commodities etc.
12. In case bill/demand note is paid after due date, 10% surcharges will be charged.

**For and on Behalf of
Faisalabad Development Authority**

**MANAGING DIRECTIOR,
WATER AND SANITATION AGENCY,
FDA, FAISALABAD.**

OPERATIONAL RECEIPTS
(Rs. in Million)

SR	Description	Revised Budget 2012-13	Revised Budget 2016-17	Revised Budget 2017-18	Budget 2018-19
No.	(2012-13経理科目をベースとした)	RB 2012-13	RB 2016-17	RB 2017-18	
A	OPENING BALANCE	(75.459)	3.700	(48.788)	0.000
B	INCOME FROM W/S AND SEWERAGE				
1	Water Supply Sale	168.240	196.739	349.363	400.000
2	Sewer Charges	203.960	323.562	524.045	600.000
3	Recovery of Water Supply & Sewerage Arrears from Defaulters	183.000	174.894		
4	Infrastructure Charges	44.350			
5	Recovery Through out Sourcing of Illegal Connections	5.000			
6	Recovery Through out Sourcing from Chronic Defaulter *	4.000			
	Total	608.550	695.195	873.408	100.000
C	UIP Tax Share	223.976	354.286	469.134	470.000
	Monsoon Grant		58.553	0.000	60.000
	Grant from Government of Punjab		261.996	261.996	664.000
	Punjab Cities Governance Improvement Project		390.830	449.490	298.863
	O&M of Extension of Water Resources (French Funded Project)			310.643	310.643
	Total	0.000	711.379	1,022.129	
D	Miscellaneous Income				
	Infrastructure Charges		18.914	71.460	80.000
	Grant from Government of Punjab	325.435			
	Grant from District Government Faisalabad	0.000			
	Annual Income from Leasing of Land and Auction of Waste Water	4.495	7.308	0.554	1.000
	Income from Mobile phone Companies by Leasing out Roofs of OHRs.	12.184	16.900	8.570	10.000
	Income from Hiring of Crane & Fork Lifter	0.210	0.000	0.000	0.100
	Income from Investment / Deposits	1.100	6.000	1.188	3.000
	Departmental/Contingency Charges from Development Schemes	42.500	25.460	14.750	20.000
	Tender Fee / Enlistment Fee	4.500	6.710	3.574	4.000
	Miscellaneous Incomes (Commercial use of the Property of WASA)	4.885	6.838	3.477	5.000
	Total	395.309	88.130	103.573	
E	Total (B+C+D)	1,227.835			
F	Grand Total (A+B+C+D)	1,152.376			
G	Grant By World Bank	0.000			
H	Grand Total (F+G)	1,152.376	1,852.690	2,419.456	2,926.606

Source: WASA Faisalabad

NON DEVELOPMENT EXPENDITURES

(Rs. in Million)

SR	Description	Revised Budget 2012-13	Revised Budget 2016-17	Revised Budget 2017-18	Budget 2018-19
No.	(2012-13経理科目をベースとした)	RB 2012-13	RB 2016-17	RB 2017-18	
A	Establishment				
(a)	Pay & Allowances	429.812	534.179	588.998	778.405
(b)	Other Benefits for Employees	130.324	293.538	339.595	552.291
	Total	560.136	827.717	928.593	1,330.696
B	Electricity for Water Supply and Sewerage	457.060	578.989	633.000	840.000
C	Operational & Maintenance Expenses				
(c)	Maintenance of Water Supply System(City Area)	3.345	7.779	8.588	24.700
(d)	Water Resources Directorate (Wellfield T.R Area)	19.097	14,452.000	16,876.000	24.600
	Extension of Water Resources (French Project)		1.060		
(e)	Repair And Maintenance Of Wellfield Area Along Jhang Branch Canal	1.200			
(f)	Maintenance of Disposal Work(W.W.M.)	51.457	42.549	39.221	27.987
(g)	Maintenance of Sewer System by O&M Directorate. (East)	21.220	32.229	24.368	26.400
(h)	Maintenance of Sewer System by O&M Directorate (West)	32.595	28.056	22.290	24.300
(i)	Drainage System Division	10.655	20.022	14.073	15.500
	Total (c) to(i)	139.569	146.147	125.416	143.487
	Punjab Cities Governance Improvement Project (WB 2013事業化)		238.583	449.490	298.863
	Extension of Water Resources (French Project)		科目変更	310.643	310.643
D	Other Expenses				
(j)	POL Expenses of Vehicle	14.000	19.502	25.597	50.000
(k)	Expenses of R&R Directorate	14.620	27.369	19.143	18.600
(l)	Repair of Vehicles & Travelling Expenses	4.320	9.693	8.182	8.000
(m)	Expenses on Office Provisions	8.485	19.477	23.341	13.500
(n)	Electricity and Gas for Offices	2.490	6.503	6.638	3.000
(o)	Legal & Audit Fee	1.435	2.742	3.380	4.400
(p)	Procurement and Stores	5.370	13.862	14.202	10.885
	Health and Safety Cell		0.000	0.200	0.500
	Implementation and coordination (I&C)		0.000	0.000	1.000
(q)	Miscellaneous Expenses	6.700	30.894	31.999	33.400
(r)	Depreciation of Replacement Cost	77.000	130.000	0.000	0.000
	Total (j) to(r)	134.420	260.042	132.682	143.285
E	Grand Total (A+B+C+D)	1,291.186			
F	Improvement of Water Supply & Drainage System (Grant from World Bank)		科目変更		
G	Total (E+F)	1,291.186	2,051.478	2,579.824	3,066.974
H	Austerity / Corrective measures by WASA	0.000	150.000	160.368	160.368
	TOTAL (G-H)	1,291.186		2,419.456	2,906,606.000
	Operating Surplus (Deficit)	(138.810)	(48.788)	0.000	20.000

出典 : WASA Faisalabad

(1) 共通の見解 (Joint Opinion & Deputy Director Finance)

Questionnaire / Financial Management of WASA Faisalabad (Semi-Structured Interview)						
Interviewer	JICA Survey Team					
Interviewee Name	Joint Opinion as well as Abdul Raout Butt					
Position	Deputy Director Finance					
Date of Interview	Dec. 17, 2019					
Question 1	Providing middle- and long-term objective in financial management of WASA-F is set as "transition to financially self-sustained entity", and "realization of self-supporting accounting system", which issues are significant to be developed for your organization? Select three (3) major issues from the followings:					
Issues	Tick		Policy Institution	Entity	Individual	Others (Specify)
		Introduction of "accrual accounting system" instead of current system of cash-based accounting (i.e. Modified Cash flow Accounting" currently employed by WASA-F)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Comprehension of depreciation cost, inclusion of the depreciation cost in profit and loss statement, as well as in balance sheet	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	(Re-) Assessment of asset prices (land, facilities, equipment, material and parts, etc.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Establishment of water supply/sewerage sector revenue account separated from Provincial government consolidated/general account	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Collection of arrears/unpaid bills	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Improvement of billing and collection system	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Realignment of non-cash assets (accounts receivables) and disposal of non-performing loans	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Reviews on estimated prices of stocks and uncompleted products	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Comprehension of assets and debt in an accurate manner	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	(IT-based) Improvement of customer and payment inventory	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Introduction/improvement of internal audit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Introduction/improvement of external audit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Introduction/improvement of standard financial statement (i.e. profit and loss statement, balance sheet, cash flow sheet)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Improvement/up keeping of financial report	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Enhancement of accountability in financial management, and proclamation of financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Improvement of knowledge and skills of staff in financial management (specify the area of knowledge and skill for development)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Others (Specify)				
Question 2	In which level of capacity does the significant issue mentioned/selected above "mainly" exist, 1) policy/institutional level, 2) organizational level, and/or 3) individual level?					
	(multiple answer allowed) Tick on the applied boxes above					
Question 3	What is significance of the issues mention above? What is gap between ideal situation of the issue to be achieved and current situation?					
	→Describe in the other sheet					
Note)	Deeply understand the issue of development recognized, and comprehend the level of knowledge on the particular issue.					
Question 4	What has been undertaken by WASA-F for the issue mentioned above, and what was achieved?					
	→Describe in the other sheet					
Question 5	SWOT Analysis					
5-1	What is the "strength" of WASA-F for improvement of the issue					
5-2	What is the "weakness" of WASA-F for improvement of the issue					
5-3	What is the "opportunity" of WASA-F for improvement of the issue					
5-4	What is the "threat" of WASA-F for improvement of the issue					
	→Describe in the other sheet					
Question	What is expected for the future project to improve the issue?					
Note)	Let the interviewee understood the mission/JICA could not be committed in the issue by this question					
	→Describe in the other sheet					

個別のコメント

Q 1 Training for staff of Finance Directorate are required

Q 2 Entity Level

Q 3 Training, Asset Reevaluation, are required.

Q 4 Training required by Chartered, Accountants & Government Institutes. Making the lists & Schedule of the assets.

Q 5 5-1 : Staff Qualification, Energetic staff. 5-3 : IT enablement .
5-2 : High costs, Dependence on Govt. 5-4 : Lacks of up to date record. Lacks of awareness by
Low Tariff, Low services public on

(2) Deputy Managing Director

Questionnaire / Financial Management of WASA Faisalabad (Semi-Structured Interview)						
Interviewer	JICA Survey Team					
Interviewee	Name	Adnan Risar Khan				
	Position	Deputy Managing Director (Engg.)				
Date of Interview	Dec. 17, 2019					
Question 1	Providing middle- and long-term objective in financial management of WASA-F is set as "transition to financially self-sustained entity", and "realization of self-supporting accounting system", which issues are significant to be developed for your organization? Select three (3) major issues from the followings:					
Issues	Tick		Policy Institution	Entity	Individual	Others (Specify)
		Introduction of "accrual accounting system" instead of current system of cash-based accounting (i.e. Modified Cash flow Accounting" currently employed by WASA-F)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Comprehension of depreciation cost, inclusion of the depreciation cost in profit and loss statement, as well as in balance sheet	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	(Re-) Assessment of asset prices (land, facilities, equipment, material and parts, etc.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Establishment of water supply/sewerage sector revenue account separated from Provincial government consolidated/general account	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Collection of arrears/unpaid bills	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Improvement of billing and collection system	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Realignment of non-cash assets (accounts receivables) and disposal of non-performing loans	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Reviews on estimated prices of stocks and uncompleted products	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Comprehension of assets and debt in an accurate manner	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	(IT-based) Improvement of customer and payment inventory	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Introduction/improvement of internal audit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Introduction/improvement of external audit	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Introduction/improvement of standard financial statement (i.e. profit and loss statement, balance sheet, cash flow sheet)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Improvement/up keeping of financial report	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Enhancement of accountability in financial management, and proclamation of financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Improvement of knowledge and skills of staff in financial management (specify the area of knowledge and skill for development)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Training is required
	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Others (Specify)				
Question 2	In which level of capacity does the significant issue mentioned/selected above "mainly" exist, 1) policy/institutional level, 2) organizational level, and/or 3) individual level? (multiple answer allowed) Tick on the applied boxes above					
	Policy & Entity					
Question 3	What is significance of the issues mention above? What is gap between ideal situation of the issue to be achieved and current situation? →Describe in the other sheet					
	Note)	Deeply understand the issue of development recognized, and comprehend the level of knowledge on the particular issue.				
Question 4	What has been undertaken by WASA-F for the issue mentioned above, and what was achieved? →Describe in the other sheet					
Question 5	SWOT Analysis					
5-1	What is the "strength" of WASA-F for improvement of the issue					
5-2	What is the "weakness" of WASA-F for improvement of the issue					
5-3	What is the "opportunity" of WASA-F for improvement of the issue					
5-4	What is the "threat" of WASA-F for improvement of the issue					
	→Describe in the other sheet					
Question	What is expected for the future project to improve the issue?					
	Note)	Let the interviewee understood the mission/JICA could not be committed in the issue by this question				
	→Describe in the other sheet					

(3) Director of Administration

Questionnaire / Financial Management of WASA Faisalabad (Semi-Structured Interview)						
Interviewer		JICA Survey Team				
Interviewee	Name	Shoab Rasheed				
	Position	Director Administration				
Date of Interview		Dec. 17, 2019				
Question 1		Providing middle- and long-term objective in financial management of WASA-F is set as "transition to financially self-sustained entity", and "realization of self-supporting accounting system", which issues are significant to be developed for your organization? Select three (3) major issues from the followings:				
Issues	Tick		Policy Institution	Entity	Individual	Others (Specify)
		Introduction of "accrual accounting system" instead of current system of cash-based accounting (i.e. Modified Cash flow Accounting" currently employed by WASA-F)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Comprehension of depreciation cost, inclusion of the depreciation cost in profit and loss statement, as well as in balance sheet	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	(Re-) Assessment of asset prices (land, facilities, equipment, material and parts, etc.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Establishment of water supply/sewerage sector revenue account separated from Provincial government consolidated/general account	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Collection of arrears/unpaid bills	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Improvement of billing and collection system	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Realignment of non-cash assets (accounts receivables) and disposal of non-performing loans	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Reviews on estimated prices of stocks and uncompleted products	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Comprehension of assets and debt in an accurate manner	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	(IT-based) Improvement of customer and payment inventory	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Introduction/improvement of internal audit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Introduction/improvement of external audit	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Introduction/improvement of standard financial statement (i.e. profit and loss statement, balance sheet, cash flow sheet)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Improvement/up keeping of financial report	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Enhancement of accountability in financial management, and proclamation of financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Improvement of knowledge and skills of staff in financial management (specify the area of knowledge and skill for development)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Training is required.
	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Others (Specify)				
Question 2		In which level of capacity does the significant issue mentioned/selected above "mainly" exist, 1) policy/institutional level, 2) organizational level, and/or 3) individual level?				
		(multiple answer allowed) Tick on the applied boxes above				
Question 3		What is significance of the issues mention above? What is gap between ideal situation of the issue to be achieved and current situation?				
		→Describe in the other sheet				
	Note)	Deeply understand the issue of development recognized, and comprehend the level of knowledge on the particular issue.				
Question 4		What has been undertaken by WASA-F for the issue mentioned above, and what was achieved?				
		→Describe in the other sheet				
Question 5		SWOT Analysis				
	5-1	What is the "strength" of WASA-F for improvement of the issue				
	5-2	What is the "weakness" of WASA-F for improvement of the issue				
	5-3	What is the "opportunity" of WASA-F for improvement of the issue				
	5-4	What is the "threat" of WASA-F for improvement of the issue				
		→Describe in the other sheet				
Question		What is expected for the future project to improve the issue?				
	Note)	Let the interviewee understood the mission/JICA could not be committed in the issue by this question				
		→Describe in the other sheet				

(4) Director of Revenue Domestic

Questionnaire / Financial Management of WASA Faisalabad (Semi-Structured Interview)						
Interviewer	JICA Survey Team					
Interviewee	Name	Johnson Haroon Gill				
	Position	Director Revenue Domestic				
Date of Interview	Dec. 17, 2019					
Question 1	Providing middle- and long-term objective in financial management of WASA-F is set as "transition to financially self-sustained entity", and "realization of self-supporting accounting system", which issues are significant to be developed for your organization? Select three (3) major issues from the followings:					
Issues	Tick		Policy Institution	Entity	Individual	Others (Specify)
		Introduction of "accrual accounting system" instead of current system of cash-based accounting (i.e. Modified Cash flow Accounting" currently employed by WASA-F)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Comprehension of depreciation cost, inclusion of the depreciation cost in profit and loss statement, as well as in balance sheet	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	(Re-) Assessment of asset prices (land, facilities, equipment, material and parts, etc.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Establishment of water supply/sewerage sector revenue account separated from Provincial government consolidated/general account	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Collection of arrears/unpaid bills	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Improvement of billing and collection system	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Realignment of non-cash assets (accounts receivables) and disposal of non-performing loans	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Reviews on estimated prices of stocks and uncompleted products	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Comprehension of assets and debt in an accurate manner	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	(IT-based) Improvement of customer and payment inventory	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Introduction/improvement of internal audit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Introduction/improvement of external audit	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Introduction/improvement of standard financial statement (i.e. profit and loss statement, balance sheet, cash flow sheet)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Improvement/up keeping of financial report	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Enhancement of accountability in financial management, and proclamation of financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Improvement of knowledge and skills of staff in financial management (specify the area of knowledge and skill for development)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Training is required.
	<input type="checkbox"/>	Others (Specify)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Question 2	In which level of capacity does the significant issue mentioned/selected above "mainly" exist, 1) policy/institutional level, 2) organizational level, and/or 3) individual level? (multiple answer allowed) Tick on the applied boxes above <input checked="" type="checkbox"/> Entity Level, <input checked="" type="checkbox"/> Policy Level					
Question 3	What is significance of the issues mention above? What is gap between ideal situation of the issue to be achieved and current situation? →Describe in the other sheet Note) Deeply understand the issue of development recognized, and comprehend the level of knowledge on the particular issue.					
Question 4	What has been undertaken by WASA-F for the issue mentioned above, and what was achieved? →Describe in the other sheet					
Question 5	SWOT Analysis 5-1 What is the "strength" of WASA-F for improvement of the issue 5-2 What is the "weakness" of WASA-F for improvement of the issue 5-3 What is the "opportunity" of WASA-F for improvement of the issue 5-4 What is the "threat" of WASA-F for improvement of the issue →Describe in the other sheet					
Question	What is expected for the future project to improve the issue? Note) Let the interviewee understood the mission/JICA could not be committed in the issue by this question →Describe in the other sheet					

(5) Director of Revenue Industrial and Commerce

Questionnaire / Financial Management of WASA Faisalabad (Semi-Structured Interview)						
Interviewer	JICA Survey Team					
Interviewee Name	Shahryaar					
Position	Director Revenue Industry & Commerce					
Date of Interview	Dec. 17, 2019					
Question 1	Providing middle- and long-term objective in financial management of WASA-F is set as "transition to financially self-sustained entity", and "realization of self-supporting accounting system", which issues are significant to be developed for your organization? Select three (3) major issues from the followings:					
Issues	Tick		Policy Institution	Entity	Individual	Others (Specify)
		Introduction of "accrual accounting system" instead of current system of cash-based accounting (i.e. Modified Cash flow Accounting" currently employed by WASA-F)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Comprehension of depreciation cost, inclusion of the depreciation cost in profit and loss statement, as well as in balance sheet	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	(Re-) Assessment of asset prices (land, facilities, equipment, material and parts, etc.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Establishment of water supply/sewerage sector revenue account separated from Provincial government consolidated/general account	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Collection of arrears/unpaid bills	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Improvement of billing and collection system	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Realignment of non-cash assets (accounts receivables) and disposal of non-performing loans	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Reviews on estimated prices of stocks and uncompleted products	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Comprehension of assets and debt in an accurate manner	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	(IT-based) Improvement of customer and payment inventory	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Introduction/improvement of internal audit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Introduction/improvement of external audit	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Introduction/improvement of standard financial statement (i.e. profit and loss statement, balance sheet, cash flow sheet)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Improvement/up keeping of financial report	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Enhancement of accountability in financial management, and proclamation of financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Training are required for staff efficiency.
	<input type="checkbox"/>	Improvement of knowledge and skills of staff in financial management (specify the area of knowledge and skill for development)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Others (Specify)				
Question 2	In which level of capacity does the significant issue mentioned/selected above "mainly" exist, 1) policy/institutional level, 2) organizational level, and/or 3) individual level?					
	(multiple answer allowed) Tick on the applied boxes above					
	Entity Level					
Question 3	What is significance of the issues mention above? What is gap between ideal situation of the issue to be achieved and current situation?					
	→Describe in the other sheet					
Note)	Deeply understand the issue of development recognized, and comprehend the level of knowledge on the particular issue.					
Question 4	What has been undertaken by WASA-F for the issue mentioned above, and what was achieved?					
	→Describe in the other sheet					
Question 5	SWOT Analysis					
5-1	What is the "strength" of WASA-F for improvement of the issue					
5-2	What is the "weakness" of WASA-F for improvement of the issue					
5-3	What is the "opportunity" of WASA-F for improvement of the issue					
5-4	What is the "threat" of WASA-F for improvement of the issue					
	→Describe in the other sheet					
Question	What is expected for the future project to improve the issue?					
Note)	Let the interviewee understood the mission/JICA could not be committed in the issue by this question					
	→Describe in the other sheet					

Dec. 16, 2019

JICA Data Collection Survey on Water Supply and Sewerage Sector of Pakistan

Discussion Paper

WASA Faisalabad

1. Policy & Direction of Enhancement Activities

出典 : Budget 2013-14 and Revised 2012-13

Increase during FY 2013-14 is estimated basically due to 70% increase in tariff, new water connections to be brought on network during the year and special efforts to recover the arrears.

The collection on account of arrears is showing an increase of Rs.43.000 million over the targets during FY: 2012-13. The targets has been achieved through special campaign and efforts by the staff to recover the arrears.

During FY: 2012-13, subsidy of Rs.325.435 million has been provided by the Govt. of Punjab for payment to FESCO to clear huge liabilities of the electricity bills and Payment of salary to staff. (FESCO: Faisalabad Electricity Supply Company)

In FY: 2012-13 diesel generating sets were procured by WASA for operation of its tube wells and disposal stations during load shedding/power breakdowns. Additional cost for POL of generators is being incurred for smooth supply of drinking water.

To control and curtail electricity expenditure on the tube wells and disposal stations, WASA is conducting regular Energy Audit of these installations through its Electricity cell dedicated for the purpose. All the disputed bills are being contested with FESCO and Director (Reconciliation), Government of the Punjab. Proper legal frame work is also being arranged for effective contesting the disputes against electricity billing.

At present WASA is operating 50 Tube wells, mostly deep well turbine pumps of capacity ranging from 1 Cfs to 4 Cfs and submersible pumping set. In order to have reliable operation of Tube wells and to improve the service delivery, WASA plans to out-出典 : repair and maintenance services of Tube wells machinery to the reputed/sound firms having modern and latest workshop facilities. Preferably to manufacturing firms in trade and having workshop facilities.

WASA at present is in dire financial straits due to higher electricity tariff and large non development portfolio is seriously constraining the financial capacity to meet its O&M costs. There is a need to put together a special incentive package for WASA to bail it out.

WASA from time to time has been bringing the above grave financial position to the notice of concerned Authorities. **WASA Faisalabad has started taking In-house measures to**

- ➔ Enhance revenue due to 70% increase in tariff.
 - ➔ Expand Revenue base of WASA by bringing into net new consumers
 - ➔ Campaign to recovery WASA dues has been effectively launched
 - ➔ Connection of water charges is being done effectively
 - ➔ Incentive to the Revenue staff to collect revenue as per target.
-

Revenue Recovery with CLC Team Collaboration

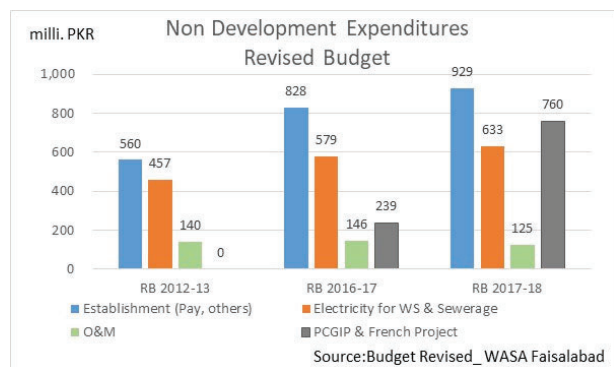
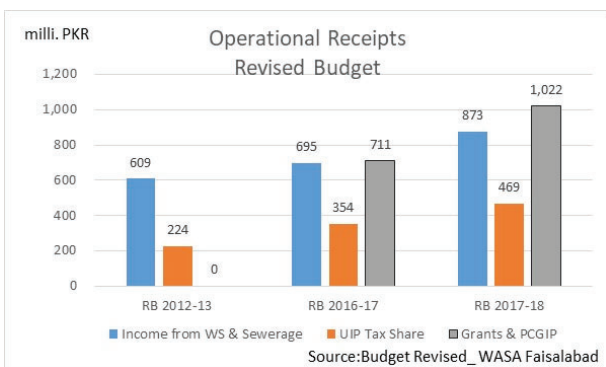
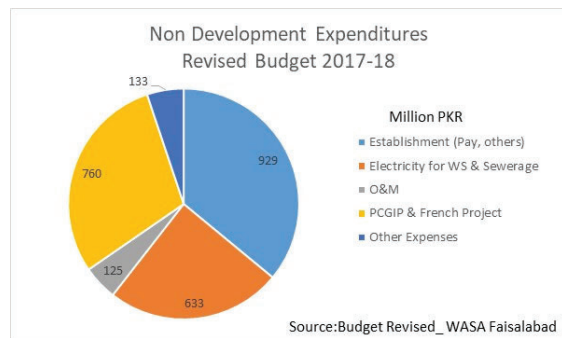
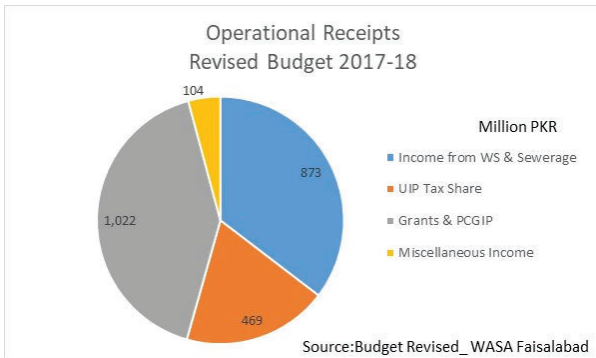


CLC Staff is also working in domestic defaulter areas of Faisalabad city to increase the revenue through social mobilization. CLC staff is providing their services in different areas of Faisalabad city mentioned below:

1. Usman Town
2. Ali Town
3. Mansoorabad
4. Ghushia Abad

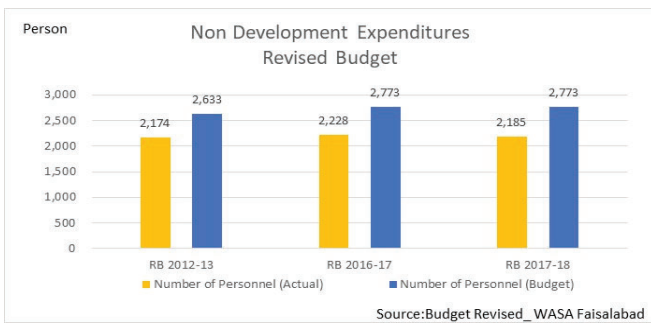
2. Achievements of Enhancement Activities

Financial management has gradually been improved.



Operational Receipts

Non Development Expenditures



	Water Supply	Drainage / Sewerage
Domestic	(about) 110,000	127,972
Commercial	2,348	18,808
Industry	92 (Aquifer 443)	904
Total	(Inc. Aquifer) 112,883	147,684

Staff performance = 15 per 1,000 House connection

Change of Staff Number

Remarks

- Gradually improves. Number of Personnel is almost same level.
- Water Supply and Sewerage Charge almost same level of Establishment cost (Personnel cost), so does not cover the non-development cost. Capital investment is far from independent accounts.
- Urban Immovable Property (UIP) Tax and Other grants are indispensable.
- Electricity shares a primary utility cost.
- O&M expense is well managed.

OPERATIONAL RECEIPTS

(Rs. in Million)

SR No.	Description	Revised Budget 2012-13	Revised Budget 2016-17	Revised Budget 2017-18	Budget 2018-19
A	OPENING BALANCE	-75.459	3.700	-48.788	0.000
B	INCOME FROM W/S AND SEWERAGE				
1	Water Supply Sale	168.240	196.739	349.363	400.000
2	Sewer Charges	203.960	323.562	524.045	600.000
3	Recovery of Water Supply & Sewerage Arrears from Defaulters	183.000	174.894		
4	Infrastructure Charges	44.350			
5	Recovery Through out Sourcing of Illegal Connections	5.000			
6	Recovery Through out Sourcing from Chronic Defaulter	4.000			
	Total	608.550	695.195	873.408	100.000
C	UIP Tax Share	223.976	354.286	469.134	470.000
	Monsoon Grant		58.553	0.000	60.000
	Grant from Government of Punjab		261.996	261.996	664.000
	Punjab Cities Governance Improvement Project		390.830	449.490	298.863
	O&M of Extension of Water Re 出典 : s (French Funded Project)			310.643	310.643
D	Miscellaneous Income				
	Infrastructure Charges		18.914	71.460	80.000
	Grant from Government of Punjab	325.435			
	Grant from District Government Faisalabad	0.000			
	Annual Income from Leasing of Land and Auction of Waste Water	4.495	7.308	0.554	1.000
	Income from Mobile phone Companies by Leasing out Roofs of OHRs.	12.184	16.900	8.570	10.000
	Income from Hiring of Crane & Fork Lifter	0.210	0.000	0.000	0.100
	Income from Investment / Deposits	1.100	6.000	1.188	3.000
	Departmental/Contingency Charges from Development Schemes	42.500	25.460	14.750	20.000
	Tender Fee / Enlistment Fee	4.500	6.710	3.574	4.000
	Miscellaneous Incomes (Commercial use of the Property of WASA)	4.885	6.838	3.477	5.000
	Total	395,309			
E	Total (B+C+D)	1,227.835			

F	Grand Total (A+B+C+D)	1,152.376			
G	Grant By World Bank	0.000			
H	Grand Total (F+G)	1,152.376	1,852.690	2,419.456	2,926.606

NON DEVELOPMENT EXPENDITURES:

(Rs. in Million)

SR No.	Description	Revised Budget 2012-13	Revised Budget 2016-17	Revised Budget 2017-18	Budget 2018-19
A	Establishment				
(a)	Pay & Allowances	429.812	534.179	588.998	778.405
(b)	Other Benefits for Employees	130.324	293.538	339.595	552.291
	Total	560.136	827.717	928.593	1,330.696
B	Electricity for Water Supply and Sewerage	457.060	578.989	633.000	840.000
C	Operational & Maintenance Expenses				
(c)	Maintenance of Water Supply System(City Area)	3.345	7.779	8.588	24.700
(d)	Water Re 出典 : s Directorate (Wellfield T.R Area)	19.097	14,452	16,876	24.600
	Extension of Water Re 出典 : s (French Project)		1.060		
(e)	Repair And Maintenance Of Wellfield Area Along Jhang Branch Canal	1.200			
(f)	Maintenance of Disposal Work(W.W.M.)	51.457	42.549	39.221	27.987
(g)	Maintenance of Sewer System by O&M Directorate. (East)	21.220	32.229	24.368	26.400
(h)	Maintenance of Sewer System by O&M Directorate (West)	32.595	28.056	22.290	24.300
(i)	Drainage System Division	10.655	20.022	14.073	15.500
	Total (c) to(i)	139.569	146.147	125.416	143.487
	Punjab Cities Governance Improvement Project (WB 2013 事業化)		238.583	449.490	298.863
	Extension of Water Re 出典 : s (French Project)		科目變更	310.643	310.643
D	Other Expenses				
(j)	POL Expenses of Vehicle	14.000	19.502	25.597	50.000
(k)	Expenses of R&R Directorate	14.620	27.369	19.143	18.600
(l)	Repair of Vehicles & Travelling Expenses	4.320	9.693	8.182	8.000
(m)	Expenses on Office Provisions	8.485	19.477	23.341	13.500
(n)	Electricity and Gas for Offices	2.490	6.503	6.638	3.000
(o)	Legal & Audit Fee	1.435	2.742	3.380	4.400
(p)	Procurement and Stores	5.370	13.862	14.202	10.885
	Health and Safety Cell		0.000	0.200	0.500
	Implementation and coordination (I&C)		0.000	0.000	1.000
(q)	Miscellaneous Expenses	6.700	30.894	31.999	33.400
(r)	Depreciation of Replacement Cost	77.000	130.000	0.000	0.000
	Total (j) to(r)	134.420			143.285
E	Grand Total (A+B+C+D)	1,291.186			

F	Improvement of Water Supply & Drainage System (Grant from World Bank)		科目變更		
G	Total (E+F)	1,291.186	2051.478	2,579.814	3,066.974
H	Austerity / Corrective measures by WASA	0.000	150.000	160.368	160.368
	TOTAL (G-H)	1,291.186	1,901.478	2,419.456	2,906.606
	Operating Surplus (Deficit)	-138.810	-48.788	0.000	20.000

3. Discussion for Further Development

(1) Mid-Term Operation and Management Plan

- Prospecting financial needs of Development Project as well as Up-grating service level
- Recovering the gap between Deficit of revenue and Tariff adjustment

Challenge:

- Funds for Up-grading of Service Level
- Enhancing Management autonomy
- How to draw a picture of Mid-term strategy

(2) Tariff System accordant with Affordability

Promulgation of Tariff

Residential & Non-Residential: 2006

Non-Residential: Reviewed in 2016 (No.534/MD/WASA2016)

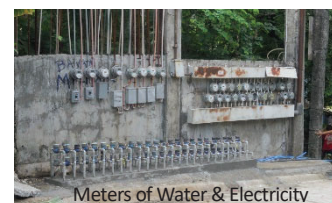
Institutional design as Legal back-ground

CPI: 263.59 in Nov. 2019 (Base Year 2007-08) Statistics Bureau

Development stage	Faisalabad	Manila-Philippines	Singapore, Japan, EU etc.
(1) Tariff group	Two at present (Resident & Business)	4 Groups (Resident, Commercial/Business)	One – two group(s)
(2) Tariff rate	Fixed	Progressive	Progressive
(3) Cross subsidy	Commercial to resident	Combined by (1) & (2)	× (due to fairness)

(3) Measures for Successful Achievement

- Metered water for:
 - Fairness of water consumption cost as well as wastewater treatment cost,
 - Saving water for providing increasing demand due to rapid economic growth



- Financial reform for Consumers-pay Principle

Ex.: Finance 出典 : principle categorized role of private benefit and social responsibility

	Project implementation phase		O&M phase	
	Subsidy of Gov. & Donors	Consumer charge	Subsidy of L.G.	Consumer charge
Water Supply	Short-term ○			
	Mid-term △	○	×	○
	Long-term ×			
Stormwater Drainage	Public	Public	Public	Public
WW Collection & Treatment	○	Partially (HC & Lateral S.)	Water environment conservation	○

4. Request Information on Finance & Operation

- Road-map of Tariff amendment

CPI: 263.59 in Nov. 2019 (Base Year 2007-08) Pakistan Bureau of Statistics (Tariff in 2006)

- Confirmation of Budget Revised 2017-18 & 2016-17
- Three years Budget Revised of 2013-14, 2014-15 & 2015-16 for analyzing improvement
- Expansion of customers, Billing Rate, Tariff Arrears and Collection Rate of last 3 years
- Incentive of Tariff Collection System such as staff motivation, PR, etc.
- Background of declined maintenance work cost of disposal sewer system

5. Meeting Schedule for Discussion on Individual Topics

Month / Date	AM/PM	Topics
Dec. 17 (Tue.)		Options of tariff system and oversea experience
18 (Wed.)		Principle Accounting System & requirement of F-WASA
19 (Thu.)		Conclusion: Capacity Assessment & Required TA subjects

Questionnaire / Financial Management of WASA Faisalabad (Semi-Structured Interview)					
Interviewer					
Interviewee Name					
	Position				
Date of Interview					
Question 1	Providing middle- and long-term objective in financial management of WASA-F is set as "transition to financially self-sustained entity", and "realization of self-supporting accounting system", which issues are significant to be developed for your organization? Select three (3) major issues from the followings:				
Issues	Tick		Policy Institution	Entity	Individual Others (Specify)
		Introduction of "accrual accounting system" instead of current system of cash-based accounting (i.e. Modified Cash flow Accounting" currently employed by WASA-F)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Comprehension of depreciation cost, inclusion of the depreciation cost in profit and loss statement, as well as in balance sheet	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	(Re-) Assessment of asset prices (land, facilities, equipment, material and parts, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Establishment of water supply/sewerage sector revenue account separated from Provincial government consolidated/general account	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Collection of arrears/unpaid bills	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Improvement of billing and collection system	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Realignment of non-cash assets (accounts receivables) and disposal of non-performing loans	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Reviews on estimated prices of stocks and uncompleted products	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Comprehension of assets and debt in an accurate manner	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	(IT-based) Improvement of customer and payment inventory	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Introduction/improvement of internal audit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Introduction/improvement of external audit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Introduction/improvement of standard financial statement (i.e. profit and loss statement, balance sheet, cash flow sheet)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Improvement/up keeping of financial report	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Enhancement of accountability in financial management, and proclamation of financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Improvement of knowledge and skills of staff in financial management (specify the area of knowledge and skill for development)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Others (Specify)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Question 2	In which level of capacity does the significant issue mentioned/selected above "mainly" exist, 1) policy/institutional level, 2) organizational level, and/or 3) individual level?				
	(multiple answer allowed) Tick on the applied boxes above				
Question 3	What is significance of the issues mention above? What is gap between ideal situation of the issue to be achieved and current situation?				
	→Describe in the other sheet				
Note)	Deeply understand the issue of development recognized, and comprehend the level of knowledge on the particular issue.				
Question 4	What has been undertaken by WASA-F for the issue mentioned above, and what was achieved?				
	→Describe in the other sheet				
Question 5	SWOT Analysis				
5-1	What is the "strength" of WASA-F for improvement of the issue				
5-2	What is the "weakness" of WASA-F for improvement of the issue				
5-3	What is the "opportunity" of WASA-F for improvement of the issue				
5-4	What is the "threat" of WASA-F for improvement of the issue				
	→Describe in the other sheet				
Question	What is expected for the future project to improve the issue?				
Note)	Let the interviewee understood the mission/JICA could not be committed in the issue by this question				
	→Describe in the other sheet				

Ref. Tariff Schedule of Maynilad, Manila_ Philippines

- Adjustment mechanism of every year to CPI (Consumer Price Index) and FCDA (Foreign Currency Differential Adjustment)
- Considering Low Income Group on Tariff Group & Rate
- Commitment on Investment of expansion & up-grading service quality

1. WATER CHARGES		Old Rate		New Rate		Old Rate		New Rate	
A. BASIC CHARGE									
RESIDENTIAL					SEMI-BUSINESS				
I. Those consuming 10 cu. m. or less (lifeline consumers)									
(Net of lifeline discount) P 91.13 /conn.					P 96.32 /conn.				
II. Those consuming more than 10 cu. m.									
First	10 cu.m.	P 155.31 /conn.	P 164.16 /conn.	First	10 cu.m.	P 155.31 /conn.	P 164.16 /conn.	*	
Next	10 cu.m.	18.95 /cu.m.	20.03 /cu.m.	Next	10 cu.m.	31.81 /cu.m.	33.62 /cu.m.		
Next	20 cu.m.	36.04 /cu.m.	38.09 /cu.m.	Next	20 cu.m.	39.22 /cu.m.	41.45 /cu.m.		
Next	20 cu.m.	47.34 /cu.m.	50.03 /cu.m.	Next	20 cu.m.	49.74 /cu.m.	52.67 /cu.m.		
Next	20 cu.m.	55.30 /cu.m.	58.45 /cu.m.	Next	20 cu.m.	57.84 /cu.m.	61.13 /cu.m.		
Next	20 cu.m.	57.94 /cu.m.	61.13 /cu.m.	Next	20 cu.m.	60.52 /cu.m.	63.96 /cu.m.		
Next	50 cu.m.	60.49 /cu.m.	63.93 /cu.m.	Next	50 cu.m.	63.18 /cu.m.	66.78 /cu.m.		
Next	50 cu.m.	63.18 /cu.m.	66.78 /cu.m.	Next	50 cu.m.	65.85 /cu.m.	69.60 /cu.m.		
Over	200 cu.m.	65.85 /cu.m.	69.60 /cu.m.	Over	200 cu.m.	68.44 /cu.m.	72.34 /cu.m.		
BUSINESS GROUP I					BUSINESS GROUP II				
First	10 cu.m.	P 705.82 /conn.	P 746.05 /conn.	P First	10 cu.m.	P 763.74 /conn.	P 807.27 /conn.		
Next	90 cu.m.	70.91 /cu.m.	74.95 /cu.m.	Next	90 cu.m.	76.87 /cu.m.	81.25 /cu.m.		
Next	100 cu.m.	71.10 /cu.m.	75.15 /cu.m.	Next	100 cu.m.	77.34 /cu.m.	81.74 /cu.m.		
Next	100 cu.m.	71.32 /cu.m.	75.38 /cu.m.	Next	100 cu.m.	77.96 /cu.m.	82.40 /cu.m.		
Next	100 cu.m.	71.56 /cu.m.	75.63 /cu.m.	Next	100 cu.m.	78.45 /cu.m.	82.92 /cu.m.		
Next	100 cu.m.	71.79 /cu.m.	75.88 /cu.m.	Next	100 cu.m.	78.96 /cu.m.	83.46 /cu.m.		
Next	100 cu.m.	72.12 /cu.m.	76.23 /cu.m.	Next	100 cu.m.	79.54 /cu.m.	84.07 /cu.m.		
Next	100 cu.m.	72.44 /cu.m.	76.56 /cu.m.	Next	100 cu.m.	80.04 /cu.m.	84.60 /cu.m.		
Next	100 cu.m.	72.68 /cu.m.	76.82 /cu.m.	Next	100 cu.m.	80.52 /cu.m.	85.10 /cu.m.		
Next	100 cu.m.	72.92 /cu.m.	77.07 /cu.m.	Next	100 cu.m.	81.12 /cu.m.	85.74 /cu.m.		
Next	100 cu.m.	73.15 /cu.m.	77.31 /cu.m.	Next	100 cu.m.	81.58 /cu.m.	86.23 /cu.m.		
Next	200 cu.m.	73.48 /cu.m.	77.66 /cu.m.	Next	200 cu.m.	82.14 /cu.m.	86.82 /cu.m.		
Next	200 cu.m.	73.69 /cu.m.	77.89 /cu.m.	Next	200 cu.m.	82.63 /cu.m.	87.33 /cu.m.		
Next	200 cu.m.	74.08 /cu.m.	78.30 /cu.m.	Next	200 cu.m.	83.24 /cu.m.	87.96 /cu.m.		
Next	200 cu.m.	74.28 /cu.m.	78.51 /cu.m.	Next	200 cu.m.	83.67 /cu.m.	88.43 /cu.m.		
Next	200 cu.m.	74.46 /cu.m.	78.70 /cu.m.	Next	200 cu.m.	84.25 /cu.m.	89.05 /cu.m.		
Next	500 cu.m.	74.68 /cu.m.	78.93 /cu.m.	Next	500 cu.m.	84.78 /cu.m.	89.61 /cu.m.		
Next	500 cu.m.	75.08 /cu.m.	79.35 /cu.m.	Next	500 cu.m.	85.26 /cu.m.	90.11 /cu.m.		
Next	500 cu.m.	75.33 /cu.m.	79.62 /cu.m.	Next	500 cu.m.	85.75 /cu.m.	90.63 /cu.m.		
Next	500 cu.m.	75.60 /cu.m.	79.90 /cu.m.	Next	500 cu.m.	86.38 /cu.m.	91.30 /cu.m.		
Next	500 cu.m.	75.74 /cu.m.	80.05 /cu.m.	Next	500 cu.m.	86.82 /cu.m.	91.76 /cu.m.		
Next	500 cu.m.	76.06 /cu.m.	80.39 /cu.m.	Next	500 cu.m.	87.45 /cu.m.	92.43 /cu.m.		
Next	500 cu.m.	76.38 /cu.m.	80.73 /cu.m.	Next	500 cu.m.	87.91 /cu.m.	92.92 /cu.m.		
Next	500 cu.m.	76.56 /cu.m.	80.92 /cu.m.	Next	500 cu.m.	88.38 /cu.m.	93.41 /cu.m.		
Next	500 cu.m.	76.87 /cu.m.	81.25 /cu.m.	Next	500 cu.m.	88.99 /cu.m.	94.06 /cu.m.		
Next	500 cu.m.	77.14 /cu.m.	81.53 /cu.m.	Next	500 cu.m.	89.52 /cu.m.	94.62 /cu.m.		
Next	500 cu.m.	77.34 /cu.m.	81.74 /cu.m.	Next	500 cu.m.	90.02 /cu.m.	95.15 /cu.m.		
Next	500 cu.m.	77.64 /cu.m.	82.06 /cu.m.	Next	500 cu.m.	90.64 /cu.m.	95.80 /cu.m.		
Next	500 cu.m.	77.96 /cu.m.	82.40 /cu.m.	Next	500 cu.m.	91.03 /cu.m.	96.21 /cu.m.		
Next	500 cu.m.	78.18 /cu.m.	82.63 /cu.m.	Next	500 cu.m.	91.67 /cu.m.	96.89 /cu.m.		
Next	500 cu.m.	78.45 /cu.m.	82.92 /cu.m.	Next	500 cu.m.	92.13 /cu.m.	97.38 /cu.m.		
Next	500 cu.m.	78.73 /cu.m.	83.21 /cu.m.	Next	500 cu.m.	92.71 /cu.m.	97.99 /cu.m.		
Over	10000 cu.m.	78.97 /cu.m.	83.46 /cu.m.	Over	10000 cu.m.	93.19 /cu.m.	98.50 /cu.m.		

Effective 15 days after publication, Maynilad Water Services, Inc. (Maynilad) will implement a Rate Adjustment Limit (RAL) of 5.70% which is the change in Consumer Price Index to be applied to the 2018 Basic Charge, as recommended by MWSS Regulatory Office (RO) in its Resolution No. 2018-13-CA dated 6 December 2018 and as approved/confirmed by the MWSS Board of Trustees' (BOT) Resolution No. 2018-191-RO dated 13 December 2018.

Maynilad is an agent and contractor of the Metropolitan Waterworks and Sewerage System (MWSS) for the West Zone of the Greater Metro Manila Area, which consists of the following areas: The cities of Manila (all but portions of San Andres & Sta. Ana), Quezon City (west of San Juan River, West Avenue, EDSA, Congressional, Mindanao Ave.; the northern part starting from Districts of the Holy Spirit & Batasan Hills), Makati (west of South Super Hi-way), Caloocan, Las Piñas, Malabon, Muntinlupa, Navotas, Parañaque, Pasay, and Valenzuela - all in Metro Manila; the cities of Cavite, Bacoor and Imus, and the towns of Kawit, Noveleta and Rosario - all in Cavite Province. Maynilad has 12 Business Area offices across the West Zone that serve its customers.

The new schedule of water and sewer rates for all Maynilad customers is as follows:



What Maynilad customers should know

Beginning 1 January 2019, residents in the West Zone will have adjusted water rates as Maynilad implements the Consumer Price Index (CPI) adjustment of 5.70% equivalent to an average basic rate adjustment of P1.95/cu.m. from the P34.29/cu.m. average Basic Charge in 2018.

Maynilad was also granted a Foreign Currency Differential Adjustment (FCDA) equivalent to a negative 0.27% as applied to the newly approved 2019 Average Basic Charge of P36.24/cu.m., beginning 1st quarter of 2019.

FCDA is a tariff mechanism granted to the concessionaires to allow them to recover losses or give back gains arising from the fluctuating movements of the peso against other currencies. This is because Maynilad pays foreign currency denominated Concession Fees to the MWSS, as well as loans to fund service improvement projects.

Impact on monthly water bills

Depending on their water consumption, Maynilad residential customers can expect the following adjustment in their monthly water bills:

Monthly consumption (cu.m.)	Monthly bill adjustment (P)
10	5.30
20	20.08
30	41.02

Even as we continue to invest in infrastructure that ensures water security and environmental sustainability, we continue to provide discounted rates to senior citizens and to low-income residential households consuming 10 cu.m. or less per month.

Investments in service improvement programs will be sustained

- ✓ **Water Security** – To support the development of additional water sources and construction of more pump stations and reservoirs.
- ✓ **Disaster Resiliency** – To retrofit existing facilities and thus mitigate the impact of natural calamities on operations, as well as adapt to climate change.
- ✓ **Environmental Sustainability** – To accelerate the construction of wastewater treatment facilities that will prevent harmful effluents from flowing into water bodies, thus protecting the environment and promoting community health.
- ✓ **Expansion** – To lay new pipelines and other facilities that will bring potable water to under-served and unserved areas in the West Zone.

Our commitment to provide excellent customer service stays strong

Since re-privatization in 2007, Maynilad has spent over P91.2 billion to improve and expand water and wastewater operations. Over 9 million people now have reliable and affordable potable water because of Maynilad's aggressive investments. Majority of its customers now have 24-hour water supply, and 100% receive their water supply at an average pressure of 7 psi.

Maynilad strives to continue its programs to enhance operational efficiency, build more wastewater facilities, and lay pipes that will connect more people to its network. This is all in line with the company's mission to improve the lives of the communities it serves.

For more information, please visit www.mayniladwater.com.ph.

*Based on IRR-2008-03 dated 31 March 2008 and confirmed by MWSS BOT Res. No. 2008-064 dated 24 April 2008, the first 10 cubic meter of water consumed in Semi-Business customers shall be billed at Residential Rate.

B. FOREIGN CURRENCY DIFFERENTIAL ADJUSTMENT (FCDA) - A percentage of the Basic Charge subject to periodic review and adjustment. The FCDA for the 1st Quarter of 2019 is negative 0.27% of the new Basic Charge.

2. A. ENVIRONMENTAL CHARGE (EC) - 20% of Water Charge
Applicable to all customers of Maynilad

B. SEWERAGE CHARGE (SC) for Customers Connected to Sewerlines
0% of Water Charge for Residential and Semi-Business Customers
20% for Water Charge for Business Group I and II customers

3. MAINTENANCE SERVICE CHARGE (MSC)

METER SIZE	AMOUNT (per conn.)
1/2" or 13mm	P 1.50
3/4" or 20mm	2.00
1" or 25mm	3.00

METER SIZE	AMOUNT (per conn.)
1 1/4" or 40mm	P 4.00
2" or 50mm	6.00
3" or 75mm	10.00

METER SIZE	AMOUNT (per conn.)
4" or 100mm	P 20.00
6" or 150mm	35.00
8" or 200mm	50.00

4. VALUE-ADDED TAX (VAT) - 12% of Charges 1, 2 and 3

THE MONTHLY BILL IS THE SUM OF 1, 2, 3 and 4

Approved by:

ATTY. PATRICK LESNER NG TYLOS
Chief Regulator, MWSS-RO

PDDG. REYNALDO V. VELASCO (Ret.)
Administrator, MWSS

RAMONCITO S. FERNANDEZ
President and CEO, Maynilad

OVERVIEW OF PUBLIC ENTERPRISE FINANCIAL MANAGEMENT AND ACCOUNTING

Seminar for the Management Improvement of WASA
Faisalabad
25th September 2021

The Data Collection Survey on Water Supply and Sewerage Sector of
Pakistan (JICA, 2021)

1

1

Contents

- Challenges and Proposed Countermeasures for Improved WASA's Financial Management
- Overviews of Public Enterprise Accountings
 - *Advantages of Public Enterprise Accounting*
 - *Its Principles and Requirements*
- Financial Statements Overview – Financial Documents to be prepared for introduction of Public Enterprise accounting
 - *Balance Sheet*
 - *Profit and Loss Statement*
 - *Cash Flow Statement*

2

2

Financial Challenges of WASA Faisalabad

Current status of WASA's financial management can be summarized as followed (JICA M/P Project, 2019):

- Use of [cash basis accounting](#), instead of [accrual accounting system](#)
- [Incomplete financial statements](#) (Only income statement, without balance sheet and cash flow statement)
- [No independent account](#) (WASA's accounts are included in the general account of Punjab Government)
- [Inadequate audits](#) (Internal and External)

3

2

Proposed Countermeasures for WASA's Improved Financial Management

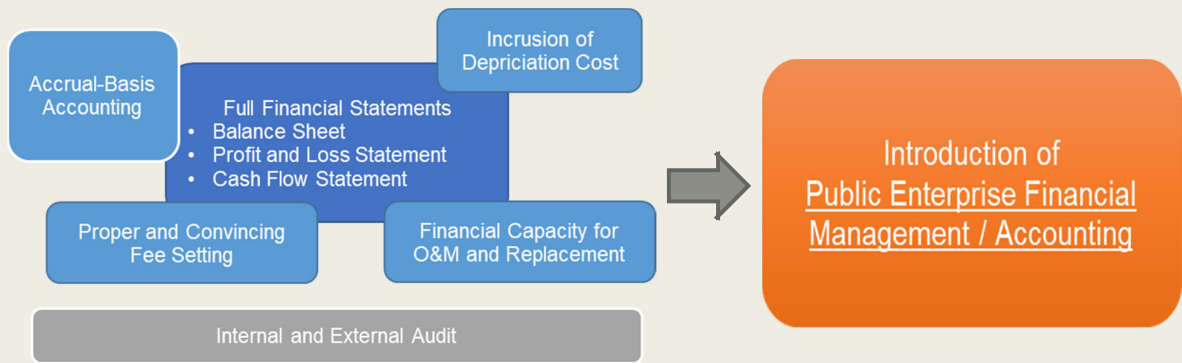
Proposed countermeasures for improvement of WASA's financial management are summarized as followed (JICA M/P Project, 2019):

- Introduction of the [accrual-based accounting](#)
 - Preparation of [full set of financial statement](#).
- Calculation of the full project cost including [the depreciation of facilities and equipment](#)
 - Improved financial capacity for [O&M as well as replacement](#).
 - Proper and convincing [fee setting](#)
- Establishment of an internal [audit system](#)

4

4

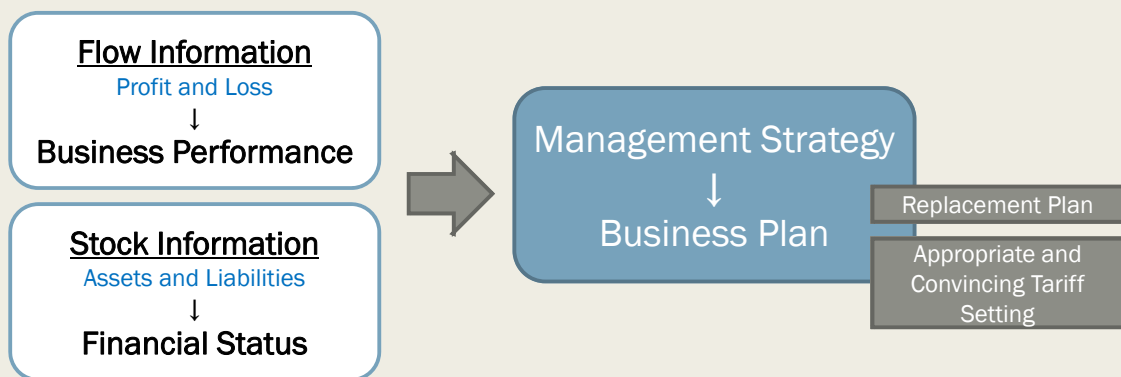
Key Words for WASA's Improved Financial Management



5

Advantages for Applied Public Enterprise Accounting

Major Feature of Public Enterprise Accounting is separation of Flow Information (Business Performance) and Stock Information (Financial Status)



6

Basic Principles of Public Enterprise Accounting (Differences from Governmental Accounting)

The accounting method of public enterprises is based on the corporate accounting method, which has the following features not seen in the governmental accounting method.

- Accrual basis accounting (instead of cash-basis accounting)
- Depreciation (periodic accounting and cost allocation)
- Distinction of “profit and loss transactions” and “capital transactions”
- Concept of assets, liabilities and equity

7

7

Financial Statements to be Prepared in Public Enterprise Accounting

Main financial statements to be prepared in public enterprise accounting are:

- Balance Sheet (B/L):
 - *Financial position at the end of the report period*
- Profit and loss statement (PL):
 - *Financial performance during the report period*
- Cash flow statement (CS):
 - *Actual cash movements (cash receipts and payments) during the reporting period.*

8

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Balance Sheet

- A balance sheet is a summary of all the property owned by a utility at a given point in time. It has three components; Assets, Liabilities, and Equity.
- The assets show how and in which form the funds used to operate the business are managed (e.g., land, buildings, cash, etc.)
- The liabilities and equity show how the assets were obtained (e.g., capital, corporate bonds, etc.).



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Balance Sheet

Assets:
Property owned by the corporate company, such as land, buildings, receivables, cash and deposit.

ASSETS		LIABILITIES AND NET ASSETS	
Current Assets		Current Liabilities	
Cash and cash equivalents	496,474	Accounts payable	8,430
Accounts Receivable	60,028	Current portion of long-term debt	56,123
Prepaid expenses	4,982	Withheld & accrued payroll taxes	3,158
Short-term investments	2,219	Accrued interest	13,335
Inventory	12,248	Meter deposits	43,504
		Other accruals	1,425
		Total Current Liabilities	125,997
	Total Current Assets		
	577,949		
Fixed Assets		Long-Term Liabilities	
Land	6,950	Long-term notes payable	1,297,938
Property, plant & equipment at cost	2,915,599	Total Long-Term Liabilities	1,297,938
Less accumulated depreciation	-1,636,060		
		Equity	
	Total Inventory	Contributed capital (membership)	56,415
	1,266,489	Donated capital (govt. grants)	1,720,300
Long-term assets		Retained earnings	-1,249,552
Investment	86,660	Total Equity (Net Assets)	527,163
	Total Long-Term Investments		
	866,660		
		TOTAL LIABILITIES & NET ASSETS	1,951,098
TOTAL ASSETS	1,951,098		

Liabilities:
Amounts, such as loan and corporate bond, owed to lenders and other creditors.

Equity (Net Assets):
Capital stock, owner contributions, and retained earnings (profit and losses), not needed to be returned.

= Company's Belongings

It enables to understand in which form the company's assets are kept and its monetary value.

= Sources of Assets

It enable to understand what kind of financial resources the company's assets were created with.

10

Profit and Loss Statement (Income Statement)

- The Profit and Loss Statement (income statement) describes **all the revenues and corresponding expenses** of a utility during a fiscal year
- It also **shows the net profit or loss** and the reasons for its occurrence, Thus,
- Thus, the income statement enables us to know 1) how well the business has been managed by what kind of management activities, and, 2) to analyse past management and project the future, then help **formulate future policies**

Profit and Loss Statement

A OPERATING REVENUE	42,020,412	Revenue	Resources earned from the provision of utility services
Water sales	37,359,467		
Sewerage sales	4,660,945		
B OPERATING EXPENSES	64,830,026	O&M Expenses	Resources used to provide services, general and administration functions (OPEX)
Water expenses	46,006,824		
Sewerage expenses	2,739,879		
General and Administrative	16,083,323		
Operating Loss/Income before depreciation -	22,809,614	EBITDA	Earning before interest, taxes, depreciation, amortization
Depreciation	12,684,598	Depreciation	Allocation of fixed assets
OPERATING INCOME/LOSS	- 35,494,212	→ Profit/Loss from Core Business	
D NON-OPERATING INCOME	4,069,010	Other Income	Interest income, gain on sales of equipment, etc. Income not from core business.
Other income	15,110		
Miscellaneous income	1,071,898		
Amortization of deferred income	2,982,002		
E NON-OPERATING EXPENSES	4,892,753	Other Expenses	Interest on debt, foreign exchange loss, etc. Expense not for core business
Net foreign exchange loss	31,357		
Finance charges	4,861,396		
Net operation income/loss before govt. subsidy -	36,317,955	Operating Subsidy	Resources received from Govt. to pay for operating costs
Government subsidy	32,013,090		
ORDINARY INCOME/LOSS	- 4,304,865	→ Net Profit/Loss before other income/loss	
G OTHER COMPREHANSIVE INCOME/LOSS			
Valuation adjustment	-		
Actual loss on defined benefit plan	248,200		
NET INCOME/LOSS	- 4,553,065	→ NET INCOME/LOSS	

Operating Income
The results of normal operating profit and loss is displayed.

Ordinary Income
In addition to profit and loss from normal business activities, ones from other activities are shown.

Net Income
The results of all profits and losses of a year are displayed.

Cash Flow Statement

- A Cash Flow Statement shows the status of cash receipts and disbursements for a fiscal year by a certain activity categories, 1) operation, 2) financing, and 3) investment.
- A cash flow statement provides an overview of the flow of cash in a fiscal year.

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2021/11/3

Cash Flow Statement

CASH FLOWS FROM OPERATING ACTIVITIES	
Net Income/Loss (loan) from the Year	- 4,553,065
Non-cash items:	
Depreciation	12,684,598
Amortization of deferred income	- 2,982,003
Decrease/increase in non-cash operating working capital	- 8,696,983
Net Cash Used in/Provided by Operating Activities	- 3,547,453

Operating Cash Flows: cash generated or used by operating activities

CASH FLOWS FROM FINANCING ACTIVITIES	
Repayment of long-term debt	- 597,079
Contributions to capital projects	1,665,349
Equity contributions	22,973,354
Equity distributions	- 1,610,356
Transfer of third party infrastructure	4,250,391
Net Cash Provided by Financing Activities	26,681,659

Financing Cash Flows: cash inflow or outflows from the issuance or repayment of debt, or from utility's owner

CASH FLOWS FROM INVESTING ACTIVITIES	
Acquisition of property, plant and equipment	- 21,007,967
Valuation adjustment	1,056,924
Net Cash Used in Investing Activities	- 19,951,043

Investment Cash Flows: cash outflows or inflows for the construction, purchase or sale of property, plant, equipment; or of a subsidiary or other long-term investment

NET INCREASE/DECREASE IN CASH AND BANK BALANCES	- 3,183,133
Net cash and bank balance, beginning of year	3,217,472
Net Cash and Bank Balance, end of year	34,339

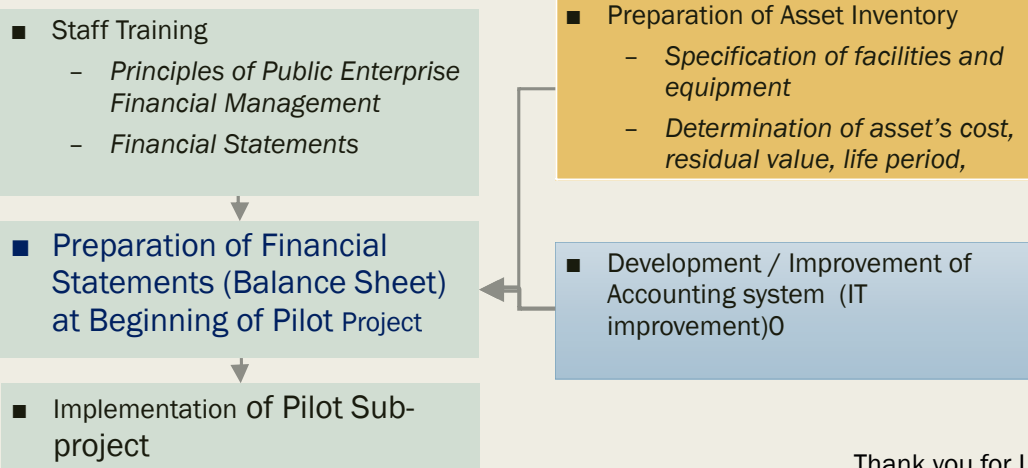
Net Change in Cash and Net Cash Balances: at the beginning and end of the year

Net Cash and Bank Balance are represented by:	
Cash at bank	2,344,771
Bank overdraft	- 2,379,110
Total	34,339

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Lastly, Be Prepared for Introduction of Public Enterprise Financial Management



Thank you for Listening.

Management Improvement of Water Supply & Sanitation Sector and Performance Indicators - Introduction of Japanese Case -

Seminar for the Management Improvement of WASA
Faisalabad
25th September 2021

The Data Collection Survey on Water Supply and Sewerage Sector of
Pakistan (JICA, 2021)

Table of Contents

- 1. Issues and Management Strategies of Japanese public enterprises**
- 2. Setting and Monitoring of Key Performance Indicators (KPIs)**
- 3. Action Plan formulation and Progress Management**
- 4. Practical Considerations 1 & 2**

1. Issues and Management Strategies of Japanese public enterprises

Issues

- Declining population and declining demand
⇒ Declining income
- Equipment aging and need for renewal
⇒ Investment required
- Particularly noticeable in small businesses in small and medium-sized cities

Key Points

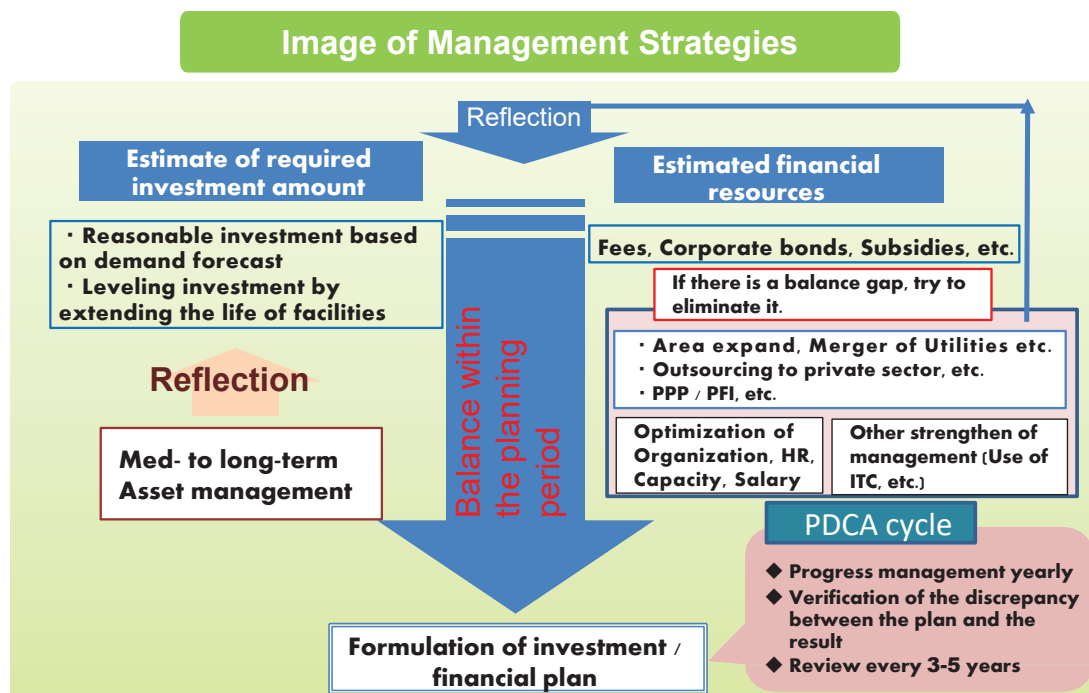
- Clever investment for sustainable business
- Drastic reforms including Expansion and Private-sector initiative

Measures for the Issues

- Formulation of business strategy / business plan
- Implementation of drastic reforms if necessary

3

Management Strategies of Japanese public enterprises

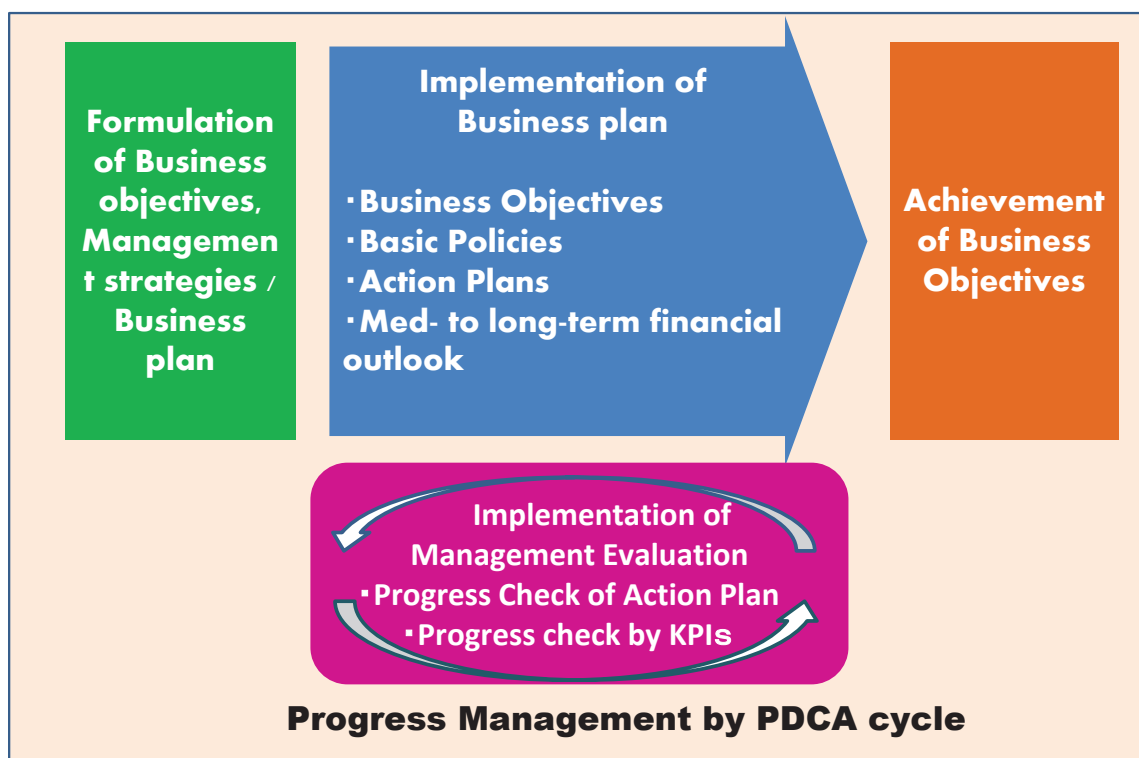


Management Strategy: Achieve a sustainable balance by securing the necessary investment and financial resources

Business plan: Action plan to realize management strategy and medium- to long-term financial outlook

4

Issues and Management Strategies of Japanese public enterprises



Context Information of the City for case study – K City

- One of Japanese big city : Population about 1.5 million
- Management Method: Managed as public enterprise since 1952
Water supply and Sewerage Accounting are handled separately
- Coverage rate of Water supply and Sewerage service: Both service more than 99%
- Water source: Surface water mostly
- Collection system : Combined and Separated
- Business Conditions: Water demand has declined over the last 20 years
Revenue water amount : $213,298 \times 10^3 \text{ m}^3$ at 1990 \Rightarrow $164,076 \times 10^3 \text{ m}^3$ at 2019 $\Delta 23\%$
Water Tariff Income: 30,710 million yen at 2002 \Rightarrow 27,280 million yen at 2019
But minimize increase of tariff balancing income and expenditure!
- 10-year water vision and 5-year business plan in 2008, revised in 2018 2008



Source: JCAST News



Source: Yomiuri.co.jp

Settlement of Accounts Water supply, 2019 –Profitable balance– K City

Item		Million Yen
Income	Tariff income	27,285
	Subsidy	623
	Contribution for sewerage charge collection work	2,266
	Others	2,228
	計	32,402
Expenditure	Salary expenses	5,433
	Business expenses	6,638
	Depreciation	13,208
	Interest expense and others	2,125
	計	27,404
Profit※1		4,998

※ 1 Profit is applied to reserve fund and capital cost

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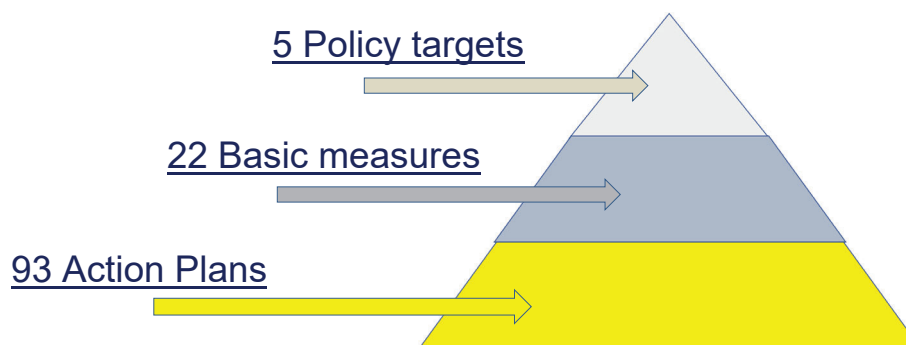
Structure of Business Strategy of K City

Business Strategy:

“Water Vision” for 10 years

“Midterm Business Plan” for each 5 years

Structure of Water Vision & Midterm Business Plan

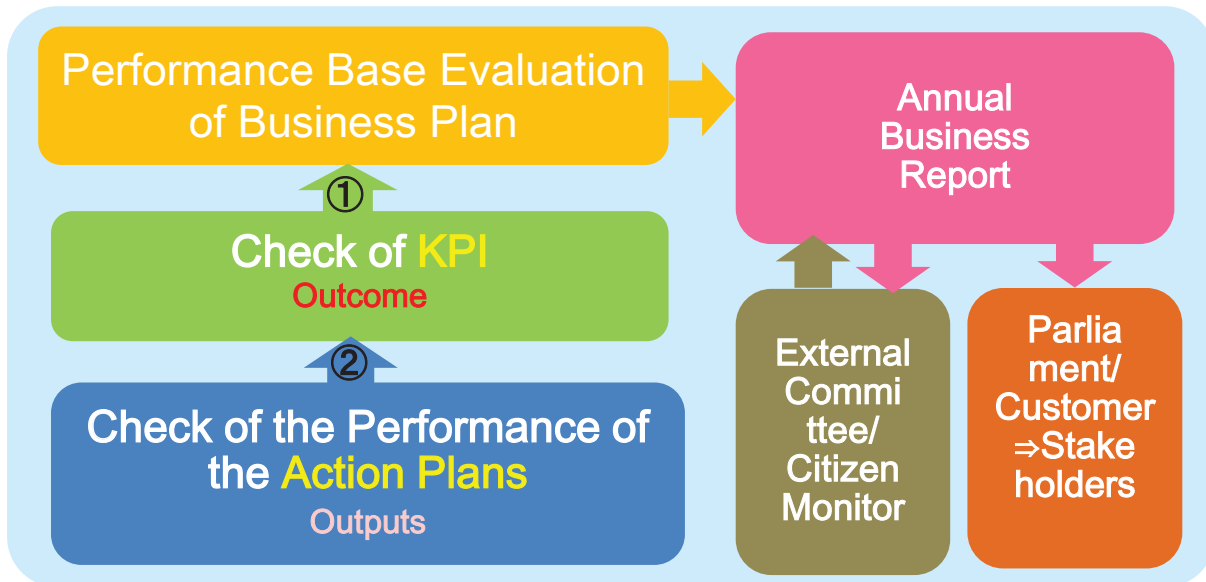


- Management evaluation is done in every year for checking present status.
- Evaluation is conducted from two aspects: Performance indicator items - KPIs and Initiative items – Basic measures/Action Plans.

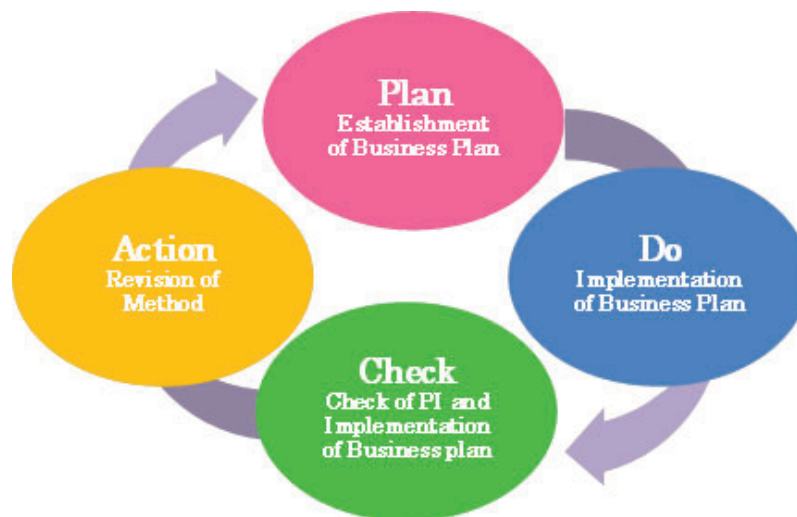
8

Methods of Progress Management and management improvement

- Progress evaluation by KPIs ① and action plan ② in every quarter
- Semi-annual identification of issues and consideration of solutions
- Implementation of management evaluation once a year and preparation of management evaluation report



Sustainable Improvement by PDCA Cycle



Important Points of progress management by PDCA

- Review plans and methods in the event of issues or failures
⇒ internal management
- Reflect the comments of external committees, citizen monitors, parliament, and other citizens
⇒ Dissemination of information to the outside and feedback for management improvement

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2. Setting and Monitoring of Key Performance Indicators (KPIs)

Management Goals : 5 policy Targets

- ◆ Financial stability
- ◆ Customer service
- ◆ Sustainable maintenance of facilities
- ◆ Safety of citizen's life
- ◆ Environmental protection

Set KPIs for management goals and monitor business plan

Classification of KPIs by purpose

- Management Evaluation of Water supply and Sewage Works Entities
- Evaluation of Trustee
- Self Improvement of the Entities

12

Management Evaluation with Performance Indicator (PI)

Target	Purpose
Management Evaluation of Water supply and Sewage Works Entities	To assess and publish their current state of the business to fulfill accountability
	To diagnose their business operation status
	To evaluate the status of addressing and improving the issues
Evaluation of Trustee	To evaluate the performance of Trustee continuously
Self Improvement of the Entities	To discover issues, through analyze the current state of the business by themselves, then to consider and implement improvement measures

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What are monitored by PIs?

Example of basic monitoring items – PIs – needed for evaluating Water supply entity

- Service Coverage
- Water Production and Consumption
- Occupancy rate of facility
- Non-Revenue Water
- Metering Practices
- Operational Cost and Stuffing
- Quality of Service (Service time, pressure and quality)
- Billing and Collection Ratio
- Financial Performance

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How about Water Supply sector PIs in Japan?

Japan Water Works Association shows the examples of PIs in “The Guidelines for the Management and Assessment of Drinking Water Services”.

Classification	Evaluated Items
Safety (17)	Water Quality Management
	Facility Management
	Measures to Accidents and Disaster
	Facility Renewal
Stability (57)	Facility Management
	Measures to Accidents and Disaster
	Environmental Measures
	Facility Renewal
Sustainability (45)	Sound Management
	Capacity Development
	Outsourcing
	Disclosure of Information
	Public Hearing

- These items are basically needed for outsourcing processes.
- In case of direct management by WASA staff, the number of items can be reduced by selecting necessary items .

(): Number of Indicators shown in the Guidelines

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How about Sewerage sector PIs in Japan?

Japan Sewage Works Association shows the examples of PIs in “The Guidelines for Improving Sewerage Management Services”.

Classification	Evaluated Items
Sewer system (7)	Efficient maintenance and management of Sewer system
Facilities (12)	Efficient Operation & Maintenance of Wastewater Treatment Facilities
User Service (17)	Improvement of User Service
Business Operation (13)	Sustainable Business operation
Environment (7)	Reduce of Environmental Impact

(): Number of indicators shown in the guidelines

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What is Context Information (CI)?

When comparing business status between entities, the impact of the unique circumstances of the entity such as natural and social conditions should be considered. These are called “Context Information” and shown with PIs at the same time.

Classification	Water Supply	Sewage Works
Characteristics of Entities	Water supplied population Number of staff	Name, Accounting method, Type of project under Sewerage Law, Business scale, Number of staff, Financial income and expenditure, Operation & Maintenance (O&M) cost, Outsourcing ratio of O&M cost
Characteristics of System	Water source type Purified water receiving rate Number of water purification plants per population Number of facilities per population	Population of municipality/ Sewage treatment, Sewered population rate, Conversion rate to flush toilet, Total length of sanitary sewer/ storm sewer/ combined sewer, Treatment capacity for dry weather, Max/ average daily flow, Number of STP
Characteristics of Area	Density of revenue earning water per area Density of water meter Water pipe length per population	Annual rainfall, Average temperature, Population index in 2030, Type of discharge area

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Management Evaluation using PIs

- Evaluation is done separately for Water supply and Sewage works.
- Both evaluation are based on PIs in each filed.
- Medium- to long-term management analysis for efficient management.
- Evaluate the progress of business improvement by comparing the KPI values with the previous year.
- To disclose the present business status, the results are announced to the stakeholders on the homepage.
- Also, it is used for future business improvement.

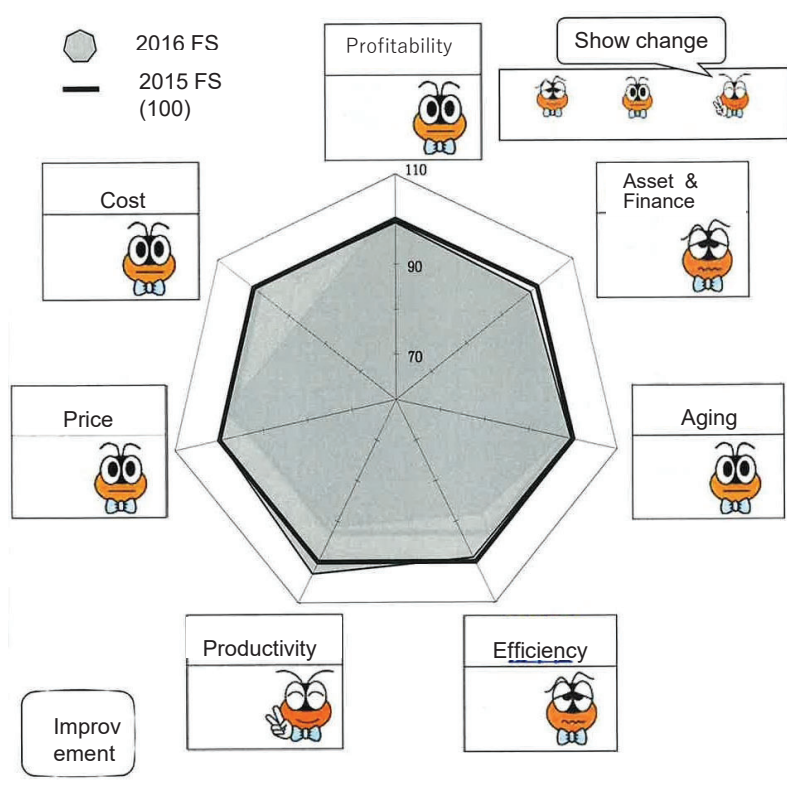
Example of evaluation using PIs in K City

Management indicator evaluation of Water Supply Business

Comparison with previous year

Evaluation items are as follows;

- Profitability
- Asset & Finance
- Aging
- Efficiency
- Productivity
- Price
- Cost



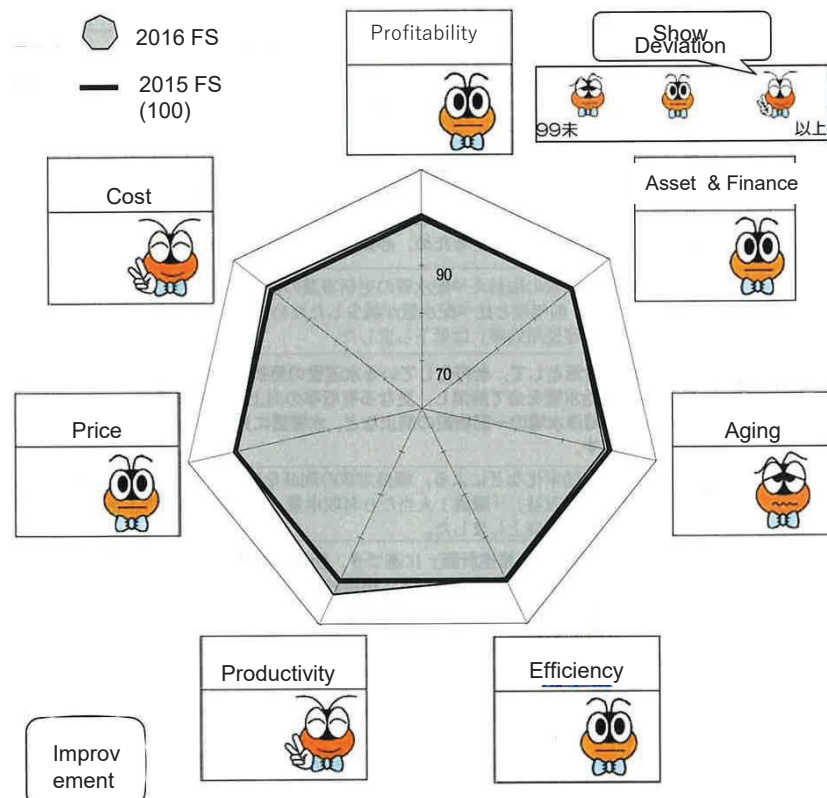
Example of evaluation using PIs in K City

Management indicator evaluation of Sewage Works Business

Comparison with previous Year

Evaluation items are as follows;

- Profitability
- Asset & Finance
- Aging
- Efficiency
- Productivity
- Price
- Cost



Management of Water/Sewage Works in this city is evaluated as generally good and improving.

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3. Action Plan formulation and Progress Management

Management goals, PIs, and action plans

- The implementation of 93 action plans (Input / Output) that make up 22 Basic Measures leads to the improvement of 5 management goals, that is, the value of KPI (Outcome).
- In other words, set Basic Measures and Action Plans to achieve management goals.
- Therefore, it is important not only to check KPIs but also to check the progress of the Action Plans.

Progress Management and management improvement

- The progress management method is carried out by evaluating the progress of all action plans on a 5-point scale every quarter and evaluating the progress of 22 Basic Measures in total.
- If progress is delayed, clarify the cause.
- If there is a problem in implementing the action plan, it is necessary to consider how to solve the problem or change the action plan.
- Keep in mind that progress in action plans may not immediately lead to improved KPIs.
- Evaluation of KPIs and action items will be published as Annual Business Report.
- Comments from external evaluation committees, citizen monitors, parliament and others will be reflected in future business operations.

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Evaluation Method of Action Plans and Priority Measures

Quarterly evaluation of 93 action plans is implemented at the 5 levels of “a” to “e”, and 22 priority measures are evaluated at the 5 level of “A” to “E” on the average score of action Plan’s evaluation.

Evaluation of Priority Measures based on evaluation of corresponding Action Plans (Example)

No.	Name of Priority Measures	No. of Action Plans	No. of Action Plans for each evaluation level					Average	Results of Evaluation
			a (5 pts)	b (4 pts)	c (3pts)	d (2 pts)	e (1 pts)		
1	Safe water supply	5	4	1	0	0	0	4.8	A
2	Const. of strong facility for disaster	5	0	3	2	0	0	3.6	B
3	Rapid measure for disaster and emergency	4	3	1	0	0	0	4.8	A
4	Flood control for heavy rain	4	2	2	0	0	0	4.5	B
5	Advanced water treatment	4	2	2	0	0	0	4.5	B
6	Elimination of lead water supply pipes	3	0	1	2	0	0	3.3	C

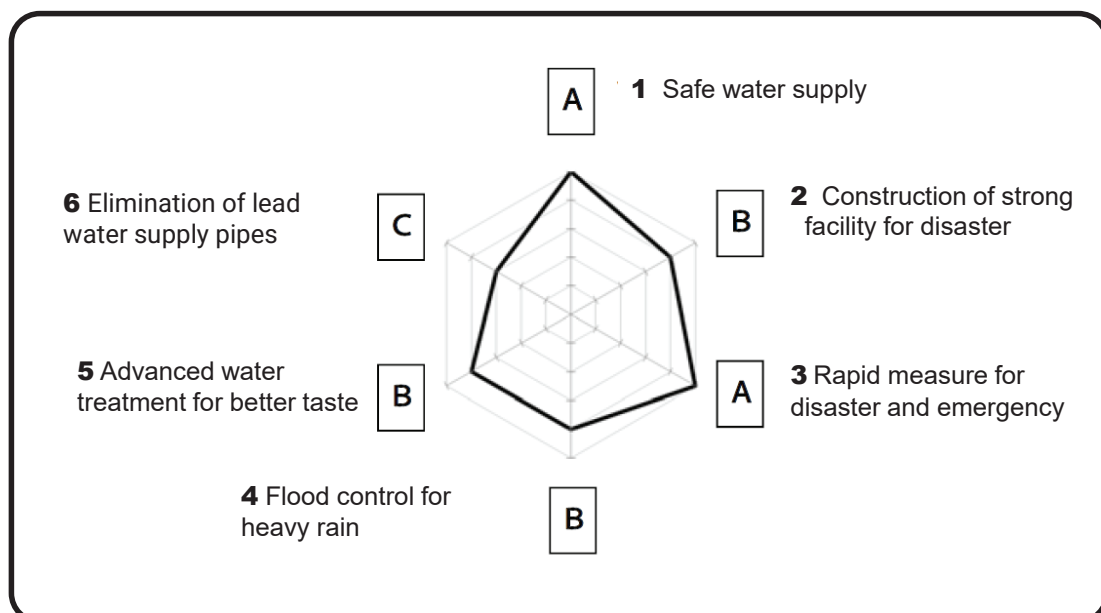
23

The evaluation result on the previous page is visually expressed on the radar chart

Basic Policy 1 : Aiming at safe water supply and water/sewerage facilities that are resilient to disasters

—For Example—

● Evaluation of each Priority Measures



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4. Practical Considerations 1

1. Considerations when setting PIs

- To clarify what you want to do and what you want to change.

2. Considerations for selecting Indicators

- Indicators representing the status of management and business operations
- Indicators to show the status of the business plan issues
- Indicators to get easily from daily work

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4. Practical Considerations 2

3. Considerations for analysis and utilization of results

- Capacity Development of staff personnel is essential.
- Evaluating Performance and Results of the organization
- Not for Personnel evaluation / Internal Management
- In PDCA cycle, A is more important than C.
- Productivity improvement through improving business operation is important.

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Conclusion

The case of the Japanese city taken up here is reflected in the Faisalabad M / P and new Technical Cooperation Projects.

In Japan, under severe conditions where water demand is declining, we are striving for stable operation of the water supply and sewerage service.

In Pakistan / Faisalabad, there are many challenges to be implemented, but there is a great opportunity for operational improvement as buried treasure underground, that is water demand is expected to increase significantly.

I wish you will be challenged and achieve good results!

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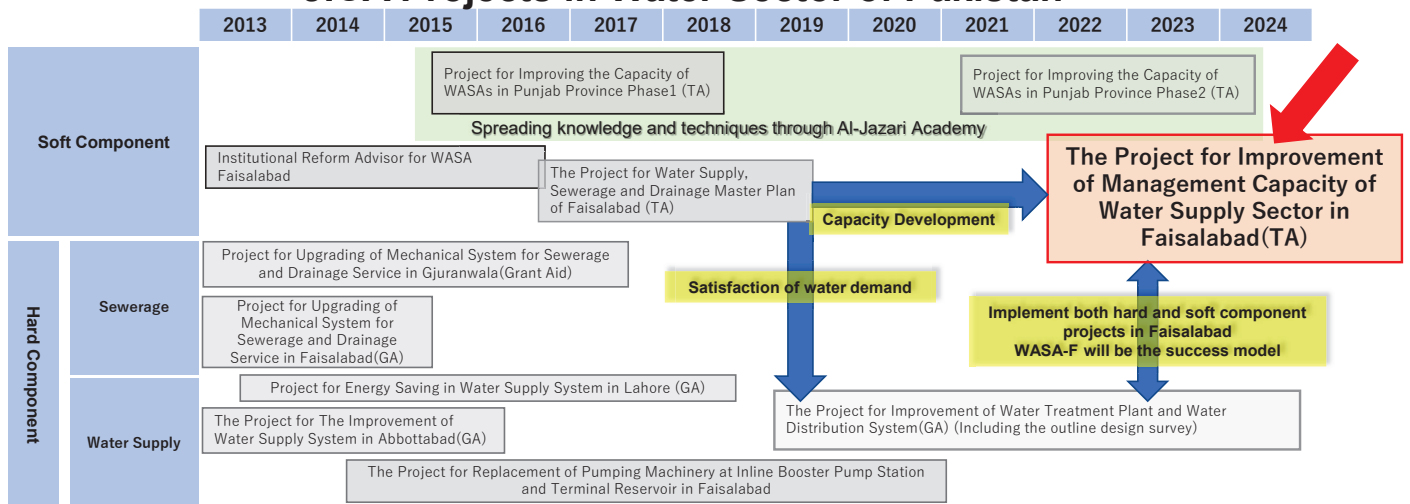
Thank you for your attention

The Project for Improvement of Management Capacity of Water Supply Sector in Faisalabad — Concept and Outline —

Seminar for the Management Improvement of WASA
Faisalabad
25th September 2021

The Data Collection Survey on Water Supply and Sewerage Sector of Pakistan (JICA, 2021)

JICA Projects in Water Sector of Pakistan



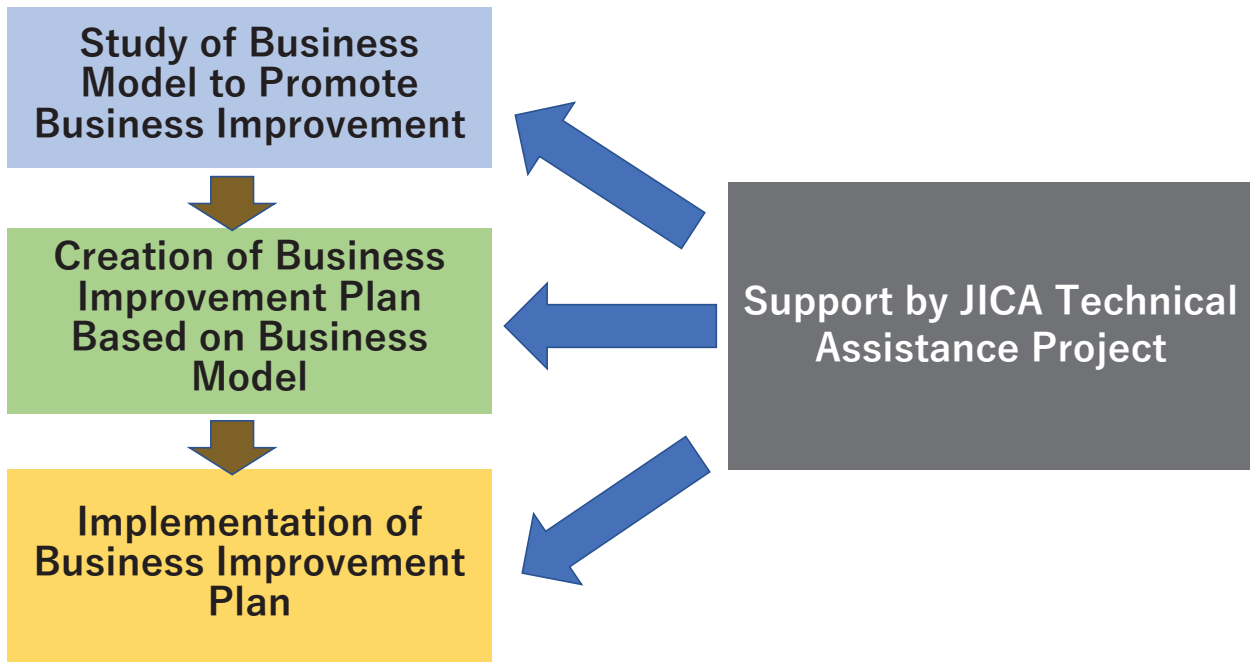
1. Supporting WASA-F mainly so that **WASA-F will be the success model** of other water utilities.

2. Spreading good practices in WASA-F to other water utilities.

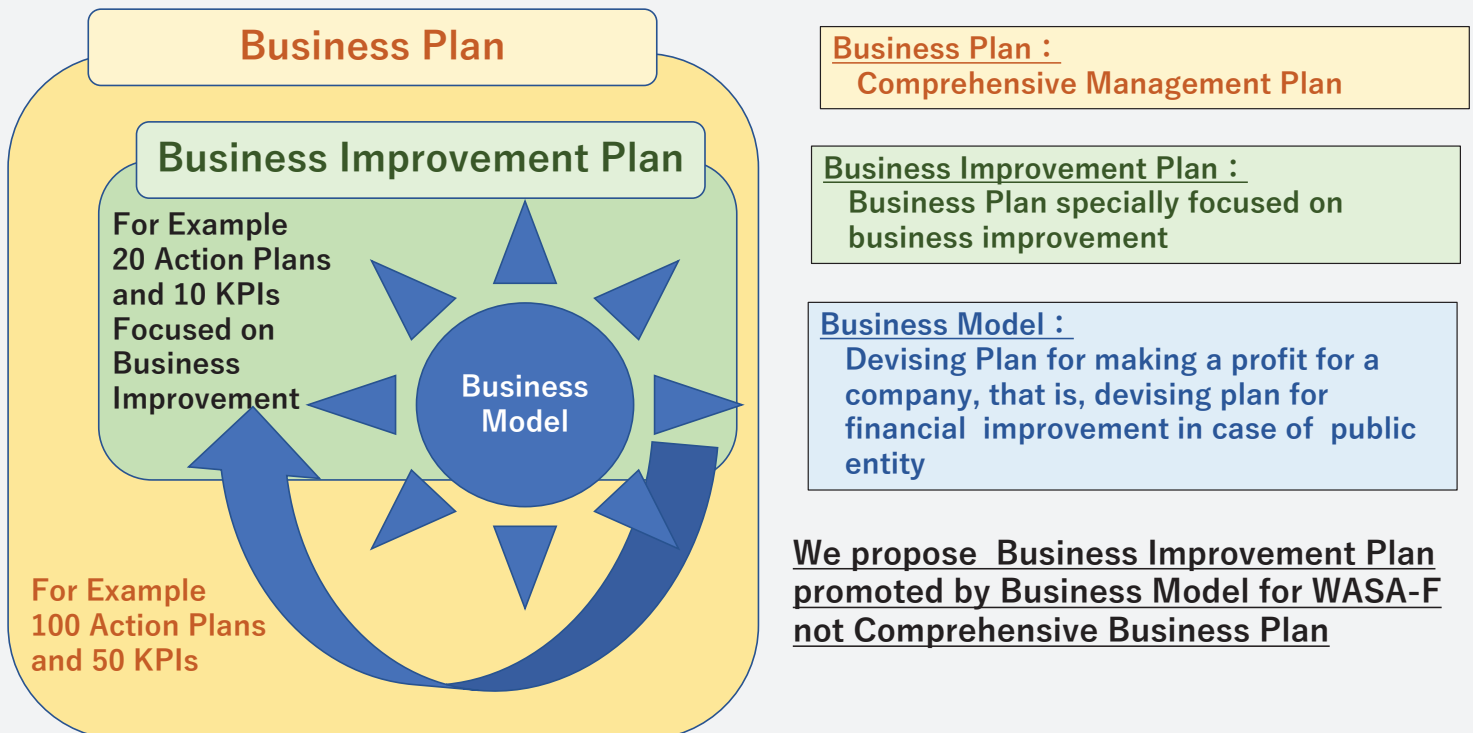
What is the “success model” ?

Enhance service level ⇒ Improve customer satisfaction ⇒ Increase water tariff collection rate ⇒ Moving to metering system

Creation and Implementation of Business Improvement Plan for WASA-F supported by JICA Technical Assistance Project



Relation between Business Plan, Business Improvement Plan and Business Model



Business Model for WASA-Faisalabad

Management Improvement of WASA-F

3 : Increase of Revenue

4 : Financial Improvement

2 : Maximum use of Facilities

Better Customer Service
Higher Customer Satisfaction, Increase of Connections/Consume Volume, Metered Tariff

1 : Better Water Supply Services

Business Improvement Plan for WASA-Faisalabad – Tentative-

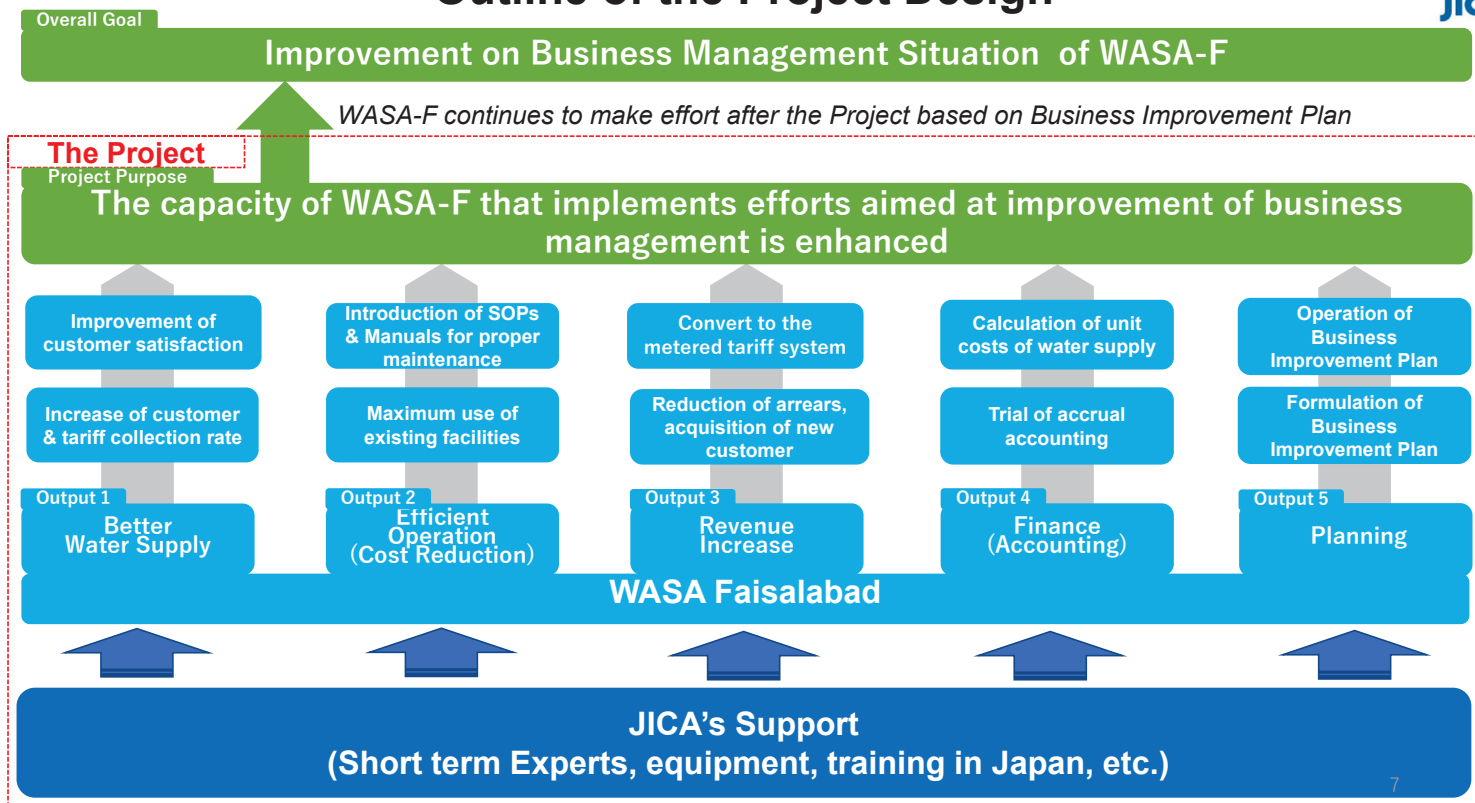
Supposed Overall Goal:
Management Improvement of WASA-F

Supposed Basic Policy:
1: Better Water Supply Services
2: Maximum Use of Facilities
3: Increase of Revenue / Better Customer Service
4: Financial Improvement

Supposed Action Plans :
Activities of JICA TA Project and Others

Managed by
Achievement
of Action
Plans
and by
Verification
of
KPIs

Outline of the Project Design



Outline of the Project Design

Narrative Summary

Overall goal:

WASA-F's water supply business management situation is improved.

Expected to be achieved 3-5 years after the project ends

Project Purpose:

The capacity of WASA-F that implements efforts aimed at improvement of business management is enhanced.

Primary goal of the project within the project period

Outputs:

1. The ability to formulate and execute water supply service improvement plans is strengthened.
2. The execution capacity for improving the efficiency of WASA-F's business operations is strengthened.
3. The ability to carry out customer related works to increase WASA-F's revenue is strengthened.
4. WASA-F's ability of financial improvement is strengthened.
5. WASA-F's ability to create Business Improvement Plan is strengthened.

Small-Medium scale goal of the project. Fulfilling these outputs lead to achievement of the project purpose

Activities:

- 1-1
- 1-2
- 2-1 ...

A series of activities leading to achievement of the outputs

Experts and their assignment schedule

Inputs		Plan	1st Year				2nd Year				3rd Year				4th Year			
		Actual	I	II	III	IV	I	II	III	IV	I	II	III	IV	I	II	III	IV
Expert																		
1	Project manager / Business operation specialist	Plan	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
		Actual																
2	Deputy project manager / Water supply technical specialist	Plan	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
		Actual																
3	Business plan specialist	Plan	■	■			■	■			■	■			■	■		
		Actual																
4	Water supply administrative management specialist I	Plan	■	■	■		■	■	■		■	■	■		■	■	■	
		Actual																
5	Water supply administrative management specialist II / Construction management support	Plan	■	■			■	■			■	■			■	■		
		Actual																
6	Mechanical and electrical specialist	Plan	■	■			■	■			■	■			■	■		
		Actual																
7	Financial specialist	Plan	■	■			■	■			■	■			■	■		
		Actual																
8	Customer service and charge collection specialist	Plan	■	■	■		■	■			■	■			■	■		
		Actual																

The Data Collection Survey on Water Supply and Sewerage Sector of Pakistan

Questionnaire of the impression for Seminar for the Management Improvement of WASA Faisalabad

実施日：2021年9月25日

参加者：15名

回答者：12名

回答内容の集計は下記のとおり。

表：セミナー回答集計一覧

No	Question	Answer				
		1 Yes	2 Close to Yes	3 Middle	4 Close to No	5 No
1	Is the today's seminar good for you?	9	2	1	0	0
2	Can you understand the today's presentations?	10	1	1	0	0
3	Which topics in the presentation you interested in?	1. Overview of Public Enterprise Financial Management and Accounting	2. Management Improvement of Water Supply & Sanitation Sector and Performance Indicators	3. The Project for Improvement of Management Capacity of Water Supply Sector in Faisalabad	4. Not interested	
		6	4	9	0	
4	Do you think today's seminar is useful for you?	9	2	1	0	0
5	Do you think today's seminar is useful for water and sewerage sector in Faisalabad?	9	3	0	0	0
6	If you have any comments on the today's seminar, please write them.	1	The financial management and accounting system presently being used in WASA Faisalabad is in fact accrual based system. However, it may have deficiency that can be improved during course of this capacity building project. Director finance will coordinate with the financial expert of JICA to re-assess the need for improvement. (MD WASA)			
		2	The experts have good command on their topic. There should be some certifications for attending the courses for their moral boosting. (DMD Service)			
		3	Very important and useful exchange of information. (Dir. Finance)			
		4	It was good experience learning the already applied methodology being executed successfully in Japan. (Dir. Water Resource)			
		5	The presentation of Mr. Mori was a lot of useful for the improvement of the Financial Management accounting system. (DD Finance)			
		6	This seminar is very useful and effect for Capacity Building of officials. (DD IT)			
		7	A good start-up for enhancing capacity building of management. (DD Revenue)			

Questionnaire of the impression for Seminar for the Management Improvement of WASA Faisalabad

Please give the comments for the following questions regarding the impression of the today's seminar as a reference for the future.

Question 01: Is the today's seminar good for you? (check one of the followings)

1. YES 2. Close to YES 3. Middle 4. Close to No 5. NO

Question 02: Can you understand the today's presentations? (check one of the followings)

1. YES 2. Close to YES 3. Middle 4. Close to No 5. NO

Question 03: What topics in the presentation were you interested in? (check one or some)

Answer 03: 1. Overview of Public Enterprise Financial Management and Accounting,
 2. Management Improvement of Water Supply & Sanitation Sector and Performance Indicators,
 3. The Project for Improvement of Management Capacity of Water Supply Sector in Faisalabad,
 4. Not interested

Question 04: Do you think today's seminar is useful for you? (check one of the followings)

1. YES 2. Close to YES 3. Middle 4. Close to No 5. NO 6. No opinion

Question 05: Do you think today's seminar is useful for water and sewerage sector in Faisalabad? (check one)

1. YES 2. Close to YES 3. Middle 4. Close to No 5. NO 6. No opinion

Question 06: If you have any comments on the today's seminar, please write them.

Comments: *The financial management and accounting system presently being used in WASA, Faisalabad is in fact accrual based system. However it may have deficiencies that can be improved during course of this capacity building project. Director Finance will coordinate with the Financial Expert of NCA team to re-assess the need for improvement.*

If you do not mind, please write your name and organization

Organization: <i>WASA, Faisalabad</i>	Title: <i>Managing Director</i>	Name: <i>Jalhar Anwar</i>
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Thank you very much for your cooperation!

Questionnaire of the impression for Seminar for the Management Improvement of WASA Faisalabad

Please give the comments for the following questions regarding the impression of the today's seminar as a reference for the future.

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1. YES 2. Close to YES 3. Middle 4. Close to No 5. NO

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Question 04: Do you think today's seminar is useful for you? (check one of the followings)

1. YES 2. Close to YES 3. Middle 4. Close to No 5. NO 6. No opinion

Question 05: Do you think today's seminar is useful for water and sewerage sector in Faisalabad? (check one)

1. YES 2. Close to YES 3. Middle 4. Close to No 5. NO 6. No opinion

Question 06: If you have any comments on the today's seminar, please write them.

Comments: _____

If you do not mind, please write your name and organization

Organization: WASA - P	Title:	Name: SHOAIB ARSHAD
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Thank you very much for your cooperation!

Questionnaire of the impression for Seminar for the Management Improvement of WASA Faisalabad

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Answer 03: 1.Overview of Public Enterprise Financial Management and Accounting,
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1.YES 2.Close to YES 3.Middle 4.Close to No 5.NO 6.No opinion

Question 05: Do you think today's seminar is useful for water and sewerage sector in Faisalabad? (check one)

1.YES 2.Close to YES 3.Middle 4.Close to No 5.NO 6.No opinion

Question 06: If you have any comments on the today's seminar, please write them.

Comments: *very Informative and useful exchange of Information.*

If you do not mind, please write your name and organization

Organization:

WASA -R

Title: *Director Finance* Name:

SHAHER YAR HASSAN

Thank you very much for your cooperation!

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Question 06: If you have any comments on the today's seminar, please write them.

Comments: _____

If you do not mind, please write your name and organization

Organization: WASA - Faisalabad	Title: Director water (D&M)	Name: SAQIB RAZA
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Thank you very much for your cooperation!

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1. YES 2. Close to YES 3. Middle 4. Close to No 5. NO 6. No opinion

Question 06: If you have any comments on the today's seminar, please write them.

Comments: It was good experience learning the already applied methodologies being executed successfully in JAPAN.

If you do not mind, please write your name and organization

Organization:

WASA Faisalabad

Title:

DIRECTOR

Name:

USMAN ZIA

Thank you very much for your cooperation!

Questionnaire of the impression for Seminar for the Management Improvement of WASA Faisalabad

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1.YES 2.Close to YES 3.Middle 4.Close to No 5.NO 6.No opinion

Question 06: If you have any comments on the today's seminar, please write them.

Comments: _____

If you do not mind, please write your name and organization

Organization: <i>WASA- Faisalabad</i>	Title:	Name: <i>Usman Latif</i>
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Thank you very much for your cooperation!

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1. YES 2. Close to YES 3. Middle 4. Close to No 5. NO 6. No opinion

Question 06: If you have any comments on the today's seminar, please write them.

Comments: *The presentation by Mr. Mori was a lot of useful for the improvement of the Financial Management Accounting System.*

If you do not mind, please write your name and organization

Organization: <i>WASA Faisalabad.</i>	Title: <i>D.D. Finance</i>	Name: <i>Abdul Rasool Butt</i> <i>rasoolbutt7@gmail.com</i>
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Thank you very much for your cooperation!

Questionnaire of the impression for Seminar for the Management Improvement of WASA Faisalabad

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Question 06: If you have any comments on the today's seminar, please write them.

Comments: _____

If you do not mind, please write your name and organization

Organization: WASA - FSD

Title: Dy. Director CRE

Name: M. Ameen

Thank you very much for your cooperation!

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Question 06: If you have any comments on the today's seminar, please write them.

Comments:

This Seminar is very useful and effort for Capacity Building of officer as

If you do not mind, please write your name and organization

Organization:

WASA 17 Section

Title:

Deputy Director

Name:

M. Fashan Ali

Thank you very much for your cooperation!

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1.YES 2.Close to YES 3.Middle 4.Close to No 5.NO 6.No opinion

Question 06: If you have any comments on the today's seminar, please write them.

Comments: *A good start-up for enhancing capacity building of managements.*

If you do not mind, please write your name and organization

Organization: <i>WASA, Faisalabad</i>	Title: <i>Deputy Dir Revenue</i>	Name: <i>IMRAN BUTT</i>
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Question 06: If you have any comments on the today's seminar, please write them.

Comments: _____

If you do not mind, please write your name and organization

Organization: WASA Faisalabad	Title: Deputy Director GIS	Name: Samreen Ashraf.
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Thank you very much for your cooperation!