



Budget Analysis

**Health Department
Peshawar District**

From 2009-10 to 2012-13

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Abbreviation/Acronyms

EDO	Executive District Officer
CGPA	Centre for Governance & Public Accountability
GHS	General Hospital Services
DSM	District Support Manager
FY	Financial Year
KPK	Khyber Pukhtoonkhwa
PKR	Pak Rupees
EDO	Executive District Officer
PAF	Pakistan Air Force
BHU	Basic Health Unit
CD	Civil Dispensary
RHC	Rural Health Centre
POL	Petrol Oil Lubricants
PPHI	People Primary Health Initiative
TA	Travel Allowance
GHS	General Hospital Services
TB	Tuberculoses
PDH	Peshawar District Health
NWFP	North West Frontier Province
PH	Primary Health
HCV	Hepatitis C Virus
HBS	Hepatitis B
HIV	Human Immunodeficiency Virus
A&E	Accident & Emergency
DO	District Officer

Methodology

Centre for Governance and Public Accountability (CGPA) officials visited different Offices of the Health Department, namely District Officers Finance and Planning & EDO health Peshawar. CGPA sent information requests to health department for getting District health budget books, in order to analyze budget allocated for different heads mentioned in the budget book. The main aim of the budget analysis was to find the facts about the District health, and also to inform the common citizen about the budget findings.

In order to get District health budget book, CGPA staff officially paid numerous visits to meet the health department representatives. However, such visits proved futile and fruitless as the officers concerned did not pay any heed to the requests made for providing budget books to the CGPA Officials. After creating a lot of hue and cry and writing a DO Letter to the Ombudsman, the budget books was procured.

Target Sectors

The analysis was conducted in order to find out budget allocated for various heads like General Hospital Services, Administration, Basic health, Drugs control, mother & child care and other Disease prevention in District health budget.

Demystification of Budget Books

The main purpose of the analysis is to demystify the complex terminologies used in the District health budget book, and to explain in simple language the trend of allocation of public tax money for District Peshawar health services.

Fiscal Years for the Trend Analysis

The study takes into consideration budget estimates and revised budget estimates of District Peshawar health budget for four Fiscal Years (FY) 2009-10, 2010-2011, 2011-12 & 2012-2013.

Scope of the Analysis

This analysis is aimed to inform the civil society regarding their District health budget. This study can be used by civil society and activists for their budget advocacy initiative or campaign. The study will provide an effective tool for citizens to articulate their demand for health priorities and demands at District level, and will make Government and political figures responsible, transparent and accountable.

DEMOGRAPHIC INFORMATION

Peshawar is a rapidly growing city, with a total population of 2,864,724 in the year 2008. The urban population constitutes 51.32% of the total population. The current population growth rate is 3.29% per year, a rate that is higher than many other Pakistani cities. The demographics of the society in Peshawar are heterogeneous. The most unique feature is the wide cultural and linguistic backgrounds of people living within the city mainly due to the heavy influx of Afghan Refugees from time to time. There is evidence that prevalence of most of the diseases is influenced by social factors such as population density, poverty, societal violence and unprecedented law and order situation, including innumerable bomb blasts and terrorist activities taking place in the whole KPK province in general and Peshawar in particular.

http://en.wikipedia.org/wiki/Peshawar_District

Demographic Profile of District Peshawar

Total Population	(1998 Census)	Literacy Ratio	
Urban	48.6 (1998)	Both Sexes	41.8%
Rural	51.3 (1998)	Male	55.9%
Male	6061101 (1998)	Female	25.9%
Female	958017 (1998)		
Area	1257 Sq Km		
Population Density	1606.3 Sq Km		
Growth Rate	3.2% (1998)		
General Information (1998)			
Person per house		8.5	
% of population having one room		24.1%	
% of population having piped water		47.7%	
% of House Hold without latrine		28.7%	
% of population having electricity		95%	

Health Facilities

S.#	Towns	Population	Type	No.	No. of Beds
1	Peshawar Cant	88,689	DHQ	1	150
2	Town I	720,878	THQ	1	50
3	Town II	762,091	RHCs	2	24
4	Town III	674,722	BHUs	25	---
5	Town IV	618,344	MCHCs	15	---
	Total	2,864,724	Dispensaries	13	---
			RHS	1	---
			Family Welfare Center	3	---

<http://paiman.jsi.com/Resources/Docs/district-health-profile-peshawar.pdf>

Health needs: This segment takes into account the different steps needed to be taken to ensure the swift and smooth functioning of the health department from the citizen's perspective.

District Health Department: This section provides basic information of District Health Department. It provides organogram of the department, types of health facilities and budget information, and selected health indicators.

Health Budget Analysis: This segment analyses the comparative health budget estimates and the revised estimates, both revenue and expenditure for the FY 2010 to FY 2013. It also highlights the major discrepancies identified during the process of cross-sectioning.

HEALTH NEEDS

Health systems improves the health status of individuals, families and communities; defends the population against what threatens its health; protects people against the financial consequences of ill-health; provides equitable access to people-centered care and makes it possible for people to participate in decision affecting their health and health system. In Khyber-Pakhtunkhwa as in other parts of the country, the quality of health services is often poor, resulting in a waste of both government and household resources and having little impact on health outcomes, particularly I women and children whereas community health services are lacking and a number of other challenges are also faced, owing to the socio-political instability in the city. The aim of this review is to evaluate budget allocation to health sector in Peshawar district in last four years (FY 2009—2013). The basic health needs of Peshawar District that are on the top most priority list may include the following:

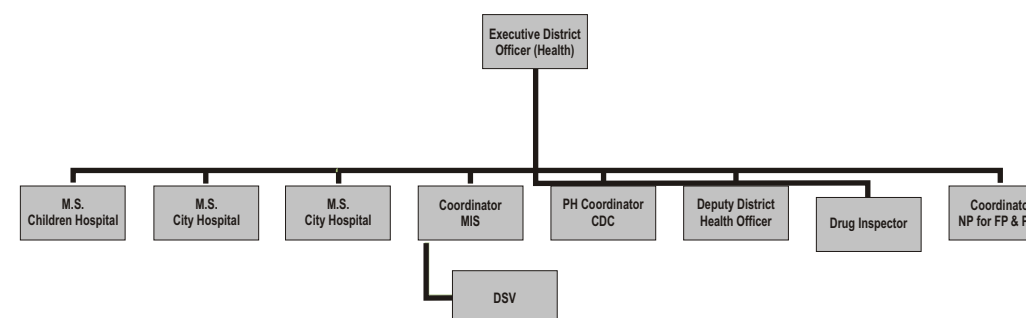
1. Establishment of mother and child health care units.
2. Provision of support to the conflict affecters and militancy related casualties.
3. Enhancement of the capacity of Accident and Emergency Department (A&E), as well as Stocking of disposables and medicines for meeting any emergency situation and eventuality.
4. Launch of vaccination campaigns for diseases like polio, HCV/HBS/HIV, epidemics like bird flu, swine flu, Dengue Virus, and eradication of other diseases like Malaria and Typhoid and immunization of childhood diseases.
5. Establishment of Drug control Units and Rehab Centers.
6. Setting up of Burn centers.
7. Alertness of ambulances on 24/7 basis and quick first aid, mobile life saving teams as well as availability of alternate energy providing appliances like generators etc to ensure smooth functioning of the health facilities.
8. Strengthening of support for state, tribal, local, and territorial public health and better prevention of illness, injury, disability, and death.
9. Execution of Disaster Management Plan to proactively anticipate and tackle emergency situations and allocating adequate funds for meeting natural catastrophes and disasters like floods and earthquakes etc
10. Curbing of mal-practices by quacks and tabeeps and traditional faith healers etc
 - services
 - Preserve nature
 - Financial saving
11. Mobile medical Building new BHUs & RHCs at village & Union council level, in order that far flung areas people get better health services at their door step,
 - Avoid long journey to the city
12. Cheap/affordable health camps/units in far flung areas of the District
13. Information dissimulation within basic health centers

DISTRICT HEALTH DEPARTMENT

The health care delivery network is headed by Executive District Officer (Health). Being the Team Leader, the EDO Health is assisted by the Deputy District Officer Health, the Medical Superintendents of City hospital and Children Hospital, District Coordinators of MIS, EPI, NP and PH Coordinator.

ORGANOGRAM

The organizational structure of district health department is given below:



(USAID/PAIMAN District Health Profile Peshawar)

<http://paiman.jsi.com/Resources/Docs/district-health-profile-peshawar.pdf>

Health Budget Analysis

The purpose of this document is to demystify the complex terminologies used in Budget Books, and to analyze the trend of allocation of public tax money for health services. Most of the information is provided in tabular format with short explanatory captions and minimum text to provide 'picture' of the current Budget Allocation trends, while some tables are shown in graphs also. The data source is the District Health Departments; however, specific data in this Report has been taken from the Current Budget Books of Peshawar District.

Total Budget of Health for Peshawar District (In PKR - Million)

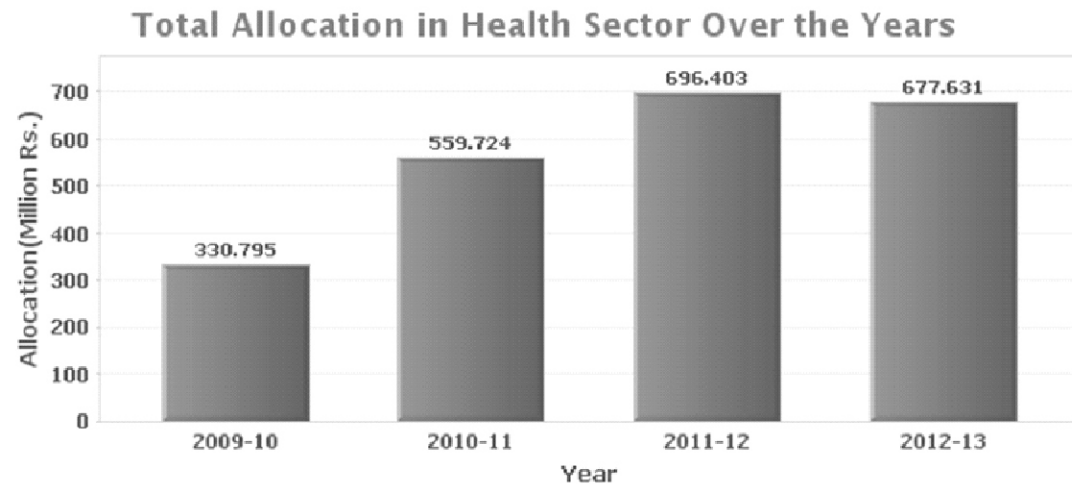
The overall Health Budget for Peshawar district is shown in the below **Table 1** which is Rs: 302.155 million Estimated for the (FY) 2009-2010 and has increased to RS 677.632 million in FY 2012-2013. This shows that there is more that 124% increase in the health budget over the period of 4 years. However, it showed slight decrease from 20011-12 to 2012-13 as shown in graph given below:

Table 1: Budget allocated for Health Peshawar District from FY 2009 – 2010 to 2012 – 2013.

	2009-2010		2010-2011		2011-2012		2012-2013
	Estimated	Revised	Estimated	Revised	Estimated	Revised	Estimated
Health Budget for Peshawar	302.155	330.792	503.408	559.724	560.906	696.400	677.632

Table 2: Percentage increase/decrease in budget allocation over the years (2009-10 to 2012-13)

Year	Allocation (Million PKR)- Revised	Percentage increase
2009-10	330.795	-
2010-11	559.724	69.2
2011-12	696.403	24.41
2012-13	677.631	-2.70



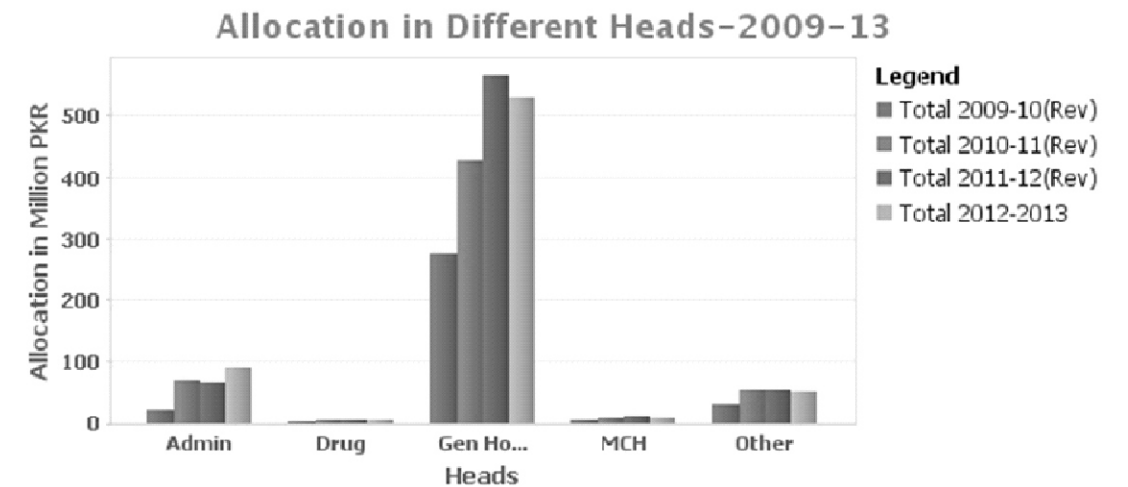
The allocation trend shows a considerable increase from 2009-10 to 2011-12. However, it shows a downward trend in the year 2012-13. The health budget was increased by 69.2% in the year 2010-11 which is commendable by any standard. The upward trend continued in the following year (2011-12) and we saw an increase of more than 24 percent in health budget. Although, this increase was quite low as compared to the increase in year 2010-11, yet it was quite a healthy increase. The real damage was done the year 2012-13 when allocated budget was reduced by 2.70 %. Keeping in view the overall health facilities available in district Peshawar, this trend is very disturbing. The readers should keep in mind that the real difference for the year 2012-13 is far greater than 2.7%. If we take into account the 8% inflation rate in the country, the loss to the citizens of Peshawar in health sector would be even greater.

Allocation in Different Heads

Lets us now focus our attention on the budget allocated for different heads from 2009-10 to 2012-13. To keep the things simple, we have given revised budget here and figures for estimated budget have been omitted.

Table 3: Main Heads for Allocating Budget for Health Department Peshawar (PKR in Million)

Head	2009-10	2010-11	2011-12	2012-13
Drug Control	1.93	3.17	4.524	4.394
General Hospital Services	275.33	426.963	565.24	529.34
Mother and Child Health	4.462	6.73	9.142	6.795
Other's (other health facilities & prev)	29.023	53.61	52.261	48.634
Administration	20.05	69.251	65.236	88.471
Total	332.725	562.894	696.403	682.028



A cursory glance on the above graph will show the allocation trends in different heads from the year 2009 to 2012. We can see that drug control and Mother & Child Health is low on district government priority. There is hardly any increase in budget allocation in these two heads. We will analyze this trend in individual heads later in this report.

The Health Budget for District Peshawar is further divided in different departments/sections, shown in Table 2.

Maximum fund in the Health Budget is allocated for the General Hospital Services. The estimated budget in (FY) 2009-2010 was Rs: 245.98 million, whereas the revised budget in FY 2009-2010 was Rs.275.33 million i.e. (81.408% of the total budget). Similarly, the estimated budget in (FY) 2010-2011 was Rs. 375.34 million but it was revised to Rs.426.963 million in the FY 2010-2011. The estimated budget in (FY) 2011-2012 for General Hospital Services was Rs.383.68 million whereas the revised budget in (FY) 2011-2012 was Rs. 565.24 million. The Estimated Budget Allocation for General Hospital Services for the FY 2012-2013 was Rs.529.34 million constituting 78.11% of the total budget.

Budget allocated for others (Other Health Facilities) comes on the second highest rank. The estimated budget in the FY was Rs.27.605 million whereas the Revised Budget in the (FY) 2009-2010 was Rs.29.023 million, accounting for 9.13% of the total budget. The estimated budget in the (FY) 2010-2011 for Other Health Facilities was Rs.50.80 million and the Revised Budget in the (FY) 2010-2011 was Rs. 53.61 million. Similarly, the estimated budget in (FY) 2011-2012 was Rs.45.68 million whereas the Revised Budget in the (FY) 2011-2012 was Rs.52.261million. The Estimated Budget in the (FY) 2012-2013 was Rs 48.634 million, constituting 7.18% of the total budget.

Administration gets the third highest fund allocation in the Health Budget. The estimated budget for the (FY) 2009-2010 was Rs: 22.50 million whereas the revised budget in the 2009-2010 fell to Rs.20.05 million, accounting for 7.44 % of the total budget. The Estimated Budget for the (FY) 2010-2011 was Rs.67.73 million and the revised budget for the (FY) 2010-2011 was Rs. 53.61 million. Similarly, the estimated budget for the (FY) 2011-2012 was Rs. 121.715 million and the revised budget for the (FY) was cut down to Rs.65.236 million. The Estimated Budget for the (FY) 2012-2013 is Rs 88.471 million which accounts for 13.05% of the total budget.

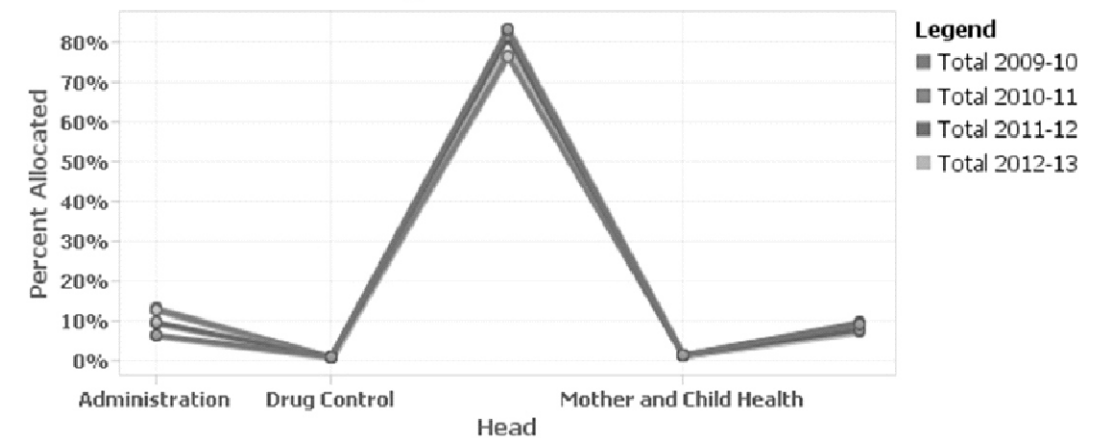
The estimated budget allocated for the Mother & Child Health in the total budget amounted to Rs.4.09 million, i-e 1.35 % of the total budget whereas the Revised Budget was Rs. 4.462 million in the (FY) 2009-2010. The revised budget in the (FY) 2010-2011 was Rs. 6.79 million whereas in the revised budget in the (FY) 2010-2011, the figure fell to Rs 6.73 million. Similarly, the estimated budget for the mother and child health in the (FY) 2011-2012 was Rs. 6.66 million whereas in the revised budget in the (FY) 2011-2012, the figure rose to 9.142 million. The estimated budget for the (FY) 2012-2013 was allocated as Rs. 6.795 million i.e. 1.002 % of the total budget.

And for the Drug Control the fund allocated for the (FY) 2009-2010 was Rs1.99 million i.e. 0.65 % of the total budget whereas the revised budget for the (FY) 2009-2010 fell to Rs 1.93 million. The estimated budget for the (FY) 2010-2011 was decided as Rs. 2.74 million whereas the revised budget for the (FY) rose to Rs. 3.17 million. Similarly, the estimated budget for the (FY) 2011-2012 was Rs 3.17 million whereas the revised budget for the (FY) was Rs. 4.524 million. The estimated budget for the (FY) 2012-2013 was allocated as Rs. 4.394 million i.e. for (FY) 2012-2013 Rs: 4.394 million, i.e. 0.64 % of the total budget.

Table 4: Percentage Allocation of Budget for Health Department Peshawar

Head	2009-10	2010-11	2011-12	2012-13
Drug Control	0.583%	0.566%	0.649%	0.648%
General Hospital Services	83.23%	76.28%	81.16%	78.11%
Mother and Child Health	1.34%	1.20%	1.31%	1.00%
Others (other health facilities)	8.77%	9.57%	7.50%	7.177%
Administration	6.06%	12.37%	9.367%	13.055%

Percentage of Allocation 2009-12



The above graph shows the percentage allocation to different heads over the years. It clearly depicts that while there have been increase in other heads, the percentage allocation to drug control and MCH has remained static.

The Average revised allocated for GHS was 80.224% in the (FY) 2009-10. It is shown that GHS is the major head within the health budget. The average revised budget allocated for mother & child care was 1.29 % and remained almost unchanged during the course of 4 years.

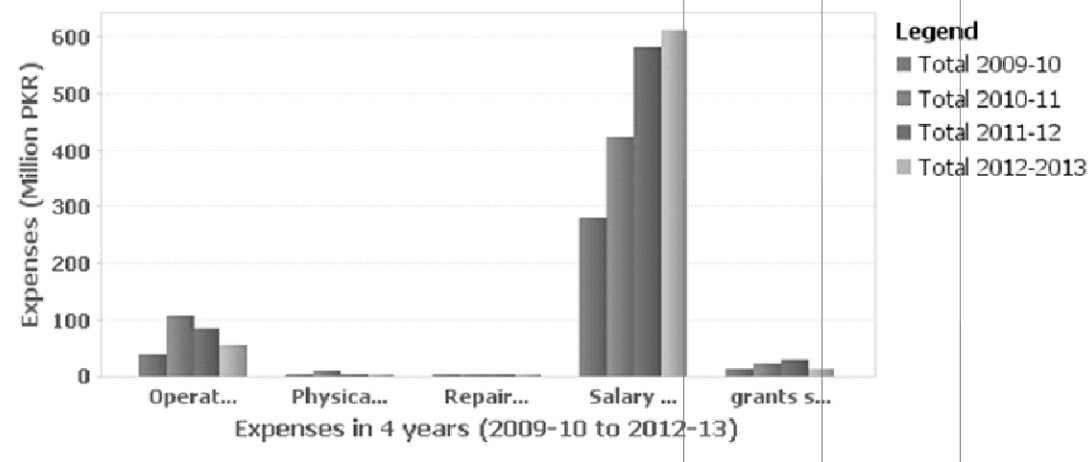
Administration was the second major head of the District health budget, the revised average budget for administration was 6.06% in the year 2009-10 and kept on increasing. It was 13.03% in the year 2012-13.

Table 5: Summary of the Budget (PKR in Million)

	2009-2010		2010-2011		2011-2012		2012-2013
	Estimate	Revised	Estimated	Revised	Estimated	Revised	Estimated
Total Employees related Expenses	251.107	277.33	390.924	423.1	463.723	579.765	611.171
Pay	146.960	140.952	15.9	157.02	157.69	227.696	269.13
Total pay of officers	56.3	54.96	62.15	62.304	62.63	87.61	104.90
Total pay of other Staff	90.7	85.994	94.711	94.711	95.07	140.1	164.23
Allowances	104.15	136.38	234.1	266.1	306.03	352.07	342.042
Total regular allowances	102.3	132.630	230.18	261.51	304.975	347.23	335.85
Total other allowances(excluding TA)	1.9	3.745	3.89	4.57	1.053	4.842	6.192
Total operating expenses	45.1	38.1	101.64	104.99	89.98	82.734	53.496
Communications	0.444	0.437	0.544	0.584	0.54	0.509	0.509
Utilities	8.4	9.027	7.78	8.39	5.177	10.41	7.113
Occupancy costs	0.383	0.383	0.383	0.983	0.983	2.02	2.02

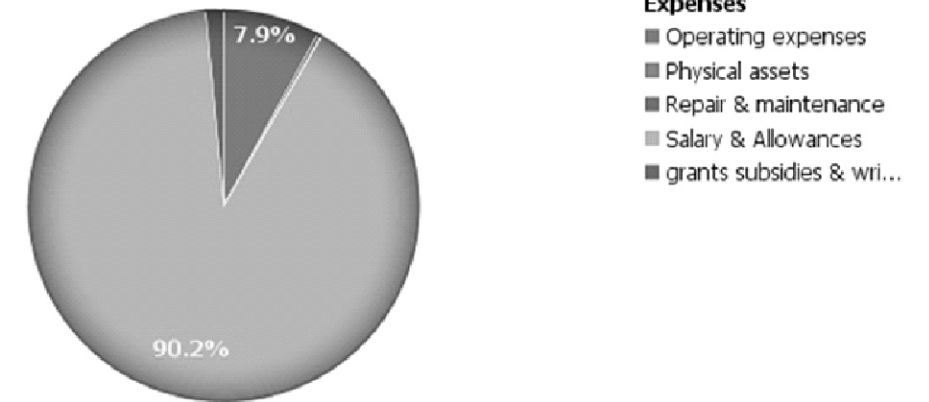
	2009-2010		2010-2011		2011-2012		2012-2013
	Estimate	Revised	Estimated	Revised	Estimated	Revised	Estimated
Travel & transportation	2.602	2.305	2.434	2.492	1.956	2.771	1.730
General	33.620	25.937	90.5	92.54	81.332	67.030	42.13
Total grants subsidies & write off loans	0	12	0	20.745	4.0	29.06	10
Grants-domestic	0	12	0	20.745	4.0	29.06	10
Total physical assets	4.325	2.03	9.52	9.191	2.265	2.825	2.195
Computer equipment	0.064	0.001	0.002	0.04	0	0.04	0.03
Purchase of plant & machinery	2.8	1.281	7.73	7.46	1.17	1.64	1.26
Purchase furniture & fixtures	1.372	0.657	1.78	1.681	1.085	1.135	0.90
Purchase of other assets	0.090	0.090	0.010	0.010	0.010	0.01	0.005
Total repair & maintenance	1.64	1.342	1.33	1.705	0.930	2.015	0.77
Transport	0.451	0.5	0.5	0.423	0.303	0.343	0.241
Machinery & equipment	0.8	0.643	0.645	0.6	0.36	1.355	0.28
Furniture & fixture	0.34	0.14	0.132	0.182	0.17	0.22	0.151
Buildings & structure	0.06	0.06	0.05	0.50	0.10	0.10	0.10
Total	302.626	330.79	503.421	559.725	560.914	696.425	677.641

Expenses over the Years-2009 to 2012



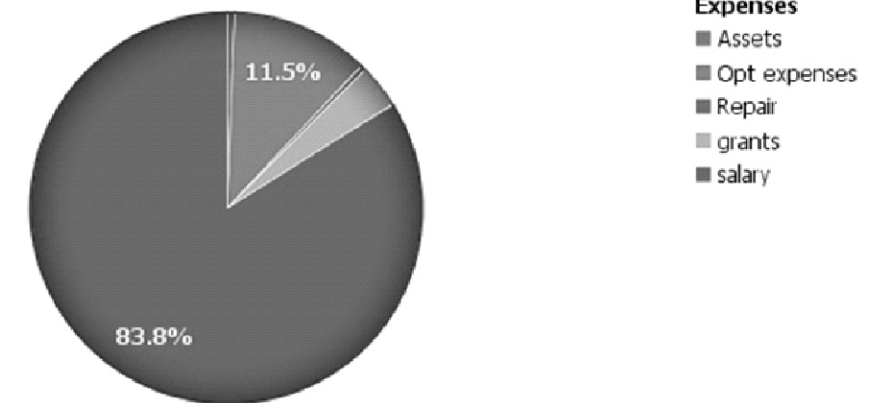
Share of Different Expenses-2012-13

Pie Chart showing share of Different Expenses in the Year 2012-13



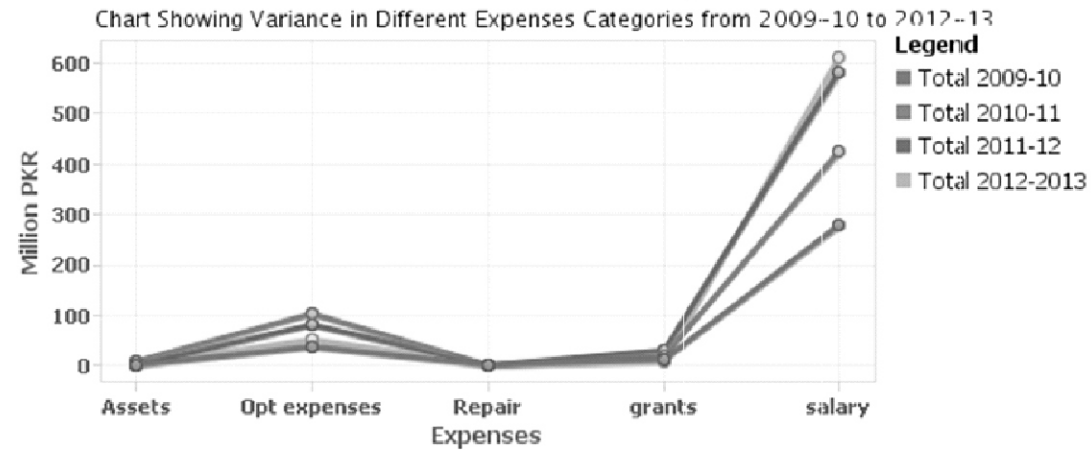
Share of Different Expenses 2009-10

Pie chart showing percentage share of different expenses in the year 2009-10



Comparing the shares of different heads over the year would be a good exercise to determine that how the allocation trends have changes and which head is getting more money at the expense of other. The mere comparison of 2009-10 with the year 2012-13 will bring home the fact that percentage share of salary is being increased and it has gained more than 6 percentage point (83.8 to 90.2) over the 4 years whereas the budget of other heads have been compromised; e.g. operating expenses decreased from 11.5% in 2009-10 to 7.9% in 2012-13. The other budgetary heads met with same fate and is visible from 2 pie charts above.

Variance in Different Expenses



In the Table 5: Summary of the budget, the lion's share of the fund was allocated for the employees related expenses, in which the pay of the staff and their allowances are included. We can see from the graph that there is a considerable increase in salary of the employees that increased from Rs. 146.9 million in 2009-10 to 269.1 million in year 2012-13. If we look at the pie-chart above it is clear that more than 90% of the health budget goes to salary expenses which is quite a big proportion. We are not critical of the salary expenditure of the health department, as employees should be given good salaries to get greater output of their efforts. What we want to underline here is that overall outlay of health budget is small and needs to be increased considerably. The expenditure variations in other heads validate our point. The budget of asset, repair & maintenance and grants is almost frozen over the last 4 years. Again, given the rate of inflation, one could easily conclude that the budget allocation in assets, repair and maintenance and grants have actually decreased over the last 4 years. This is an alarming situation. Failure to allocate more money in repair and maintenance head has changed our health facilities into ruins.

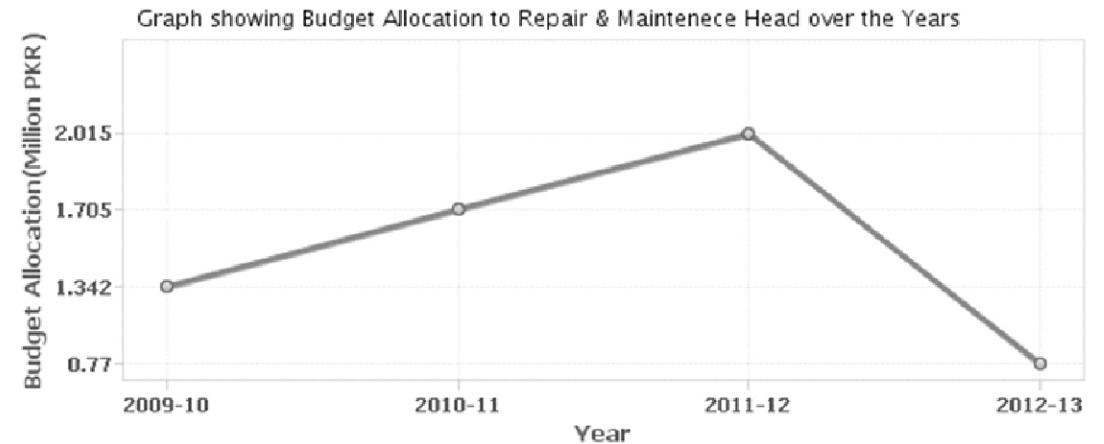
Repair and Maintenance

As already noted, repair and maintenance head has been low on district government agenda. During the year 2009-10, an amount of PKR 1.342 million was allocated to the budget head and there was a consistent increase in the head for the following two years; i.e. 2010-11 and 2011-12. This trend, however, could not be continued in the year 2012-23. During this year we witnessed a decrease of 61.8% in repair and maintenance head. If we go into micro details of repair and maintenance, we will see that Machinery & Equipment is the main causality within repair & maintenance.

Table 6: Budget Allocated for Repair & Maintenance (2009-10 to 2012-13)

Budget Head	2009-2010		2010-2011		2011-2012		2012-2013
	Estimated	Revised	Estimated	Revised	Estimated	Revised	Estimated
Transport	0.451	0.5	0.5	0.423	0.303	0.343	0.241
Machinery & equipment	0.8	0.643	0.645	0.6	0.36	1.355	0.28
Furniture & fixture	0.34	0.14	0.132	0.182	0.17	0.22	0.151
Buildings & structure	0.06	0.06	0.05	0.50	0.10	0.10	0.10
Total repair & maintenance	1.64	1.342	1.33	1.705	0.930	2.015	0.77

Budget Allocation 2009-10 to 2012-13



Drug Control

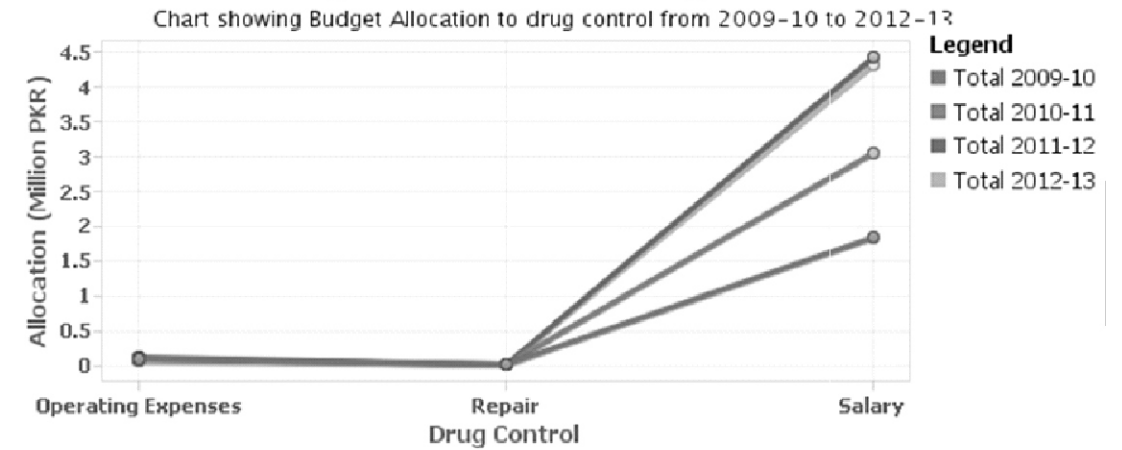
- In the Drug Control section, the fund allocated for the Department of Executive District Officer (EDO) of Health is mentioned in **Table 7 below**: The Pay of the officers & Other staff allocated for the (FY) 2009-2010 was Rs 1.125 million i.e. 59.11% of the total budget of Drug Control and for the (FY) 2012-2013 is Rs: 2.475 million i.e. 57.42% of the total budget of Drug Control. In every (FY), the Revised Budget for the Pay of the Officers & Other staff increased from the Estimated Allocation of fund as shown in the table below, the figures of which are taken from the Current Budget Books of the Health.
- The Allowances of the Staff for the (FY) 2009-2010 were Rs: 0.78 million i.e. 40.98% of the total budget for Drug Control and for the (FY) 2012-2013 is Rs: 1.832 million i.e. 42.50% of the total budget for Drug control. So the Allowances also increased with the rise in salary. The Allowances section again has two further sub-sections i.e. Regular Allowances & Other Allowances, the detail of which is mentioned in the start of the analysis along with the Codes written in the Budget Books.
- The total Operating Expenses for the (FY) 2009-2010 was Rs: 0.09 million i.e. 4.72% of the total Budget for Drug Control and for the (FY) 2012-2013 is Rs: 0.08 million i.e. 1.85% of the total budget for Drug Control. The main categories of the Operating Expenses are mentioned in the table below and further sub-sections of these categories are mentioned in the start of the analysis in the summary of the Health Budget.
- The Total Repair & Maintenance Expenses for the (FY) 2009-2010 was Rs: 0.010 million i.e. 0.52% of the total budget for Drug control and for the (FY) 2012-2013 is Rs: 0.010 million i.e. 0.23% of the total budget for Drug Control.
- In the analysis of the Drug Control EDO Health, the fund Allocated for the Operating Expenses & Repair & Maintenance are suspicious because for the last three (FY) the Estimated and Revised Budget for both of the sections are the same and there is not even a single penny difference which is impossible because the Utilities, Travel, General & Repair & Maintenance can't be estimated 100% accurately, in the utilities the Gas & Electricity unit price is changing frequently so it can't be estimated 100 % to the actual in the beginning of the (FY), secondly, the travel also can't be estimated accurately due to the fluctuation of fuel charges from time to time. Besides that, in the General category, stationery & other things can also be not estimated accurately. And regarding the Repair

Works, again it would be too early to estimate as how much money would be spent on the repair of the vehicles in the upcoming FY).

Table 7: Drug Control Executive District Officer Health (EDO) Peshawar (PKR in Million)

	2009-2010		2010-2011		2011-2012		2012-2013
	Estimated	Revised	Estimated	Revised	Estimated	Revised	Estimated
Total employees related expenses	1.903	1.834	2.606	3.04	3.06	4.42	4.31
Total pay	1.125	0.973	1.072	1.25	1.296	2.25	2.475
Total pay of officers	0.724	0.491	0.540	0.724	0.736	1.41	1.55
Total pay of other staff	0.401	0.482	0.531	0.531	0.560	0.841	0.926
Total allowances	0.78	0.870	1.54	1.79	1.76	2.17	1.832
Total regular allowances	0.763	0.81	1.48	1.72	1.74	2.093	1.766
Total other allowances (excluding TA)	0.014	0.051	0.056	0.056	0.021	0.075	0.065
Total operating expenses	0.09	0.09	0.11	0.11	0.09	0.09	0.08
Total utilities	0.011	0.011	0.011	0.011	0.011	0.011	0.011
Total travel & transportation	0.045	0.045	0.055	0.055	0.035	0.035	0.035
Total general	0.030	0.030	0.045	0.045	0.040	0.040	0.030
Total repair & maintenance	0.010	0.010	0.020	0.020	0.020	0.020	0.010
Total transport	0.010	0.010	0.020	0.020	0.020	0.020	0.010
Total	1.998	1.93	2.738	3.162	3.163	4.525	4.393

Budget Allocation to Drug Control



The budget allocations in Drug Control over the years reveal some interesting facts. The above line-graph shows that drug control is not on the priority list of district health department. The overlapping points in operating expenses and Repair & Maintenance shows that there has been no increase for the last 4 years.

General Hospital Services

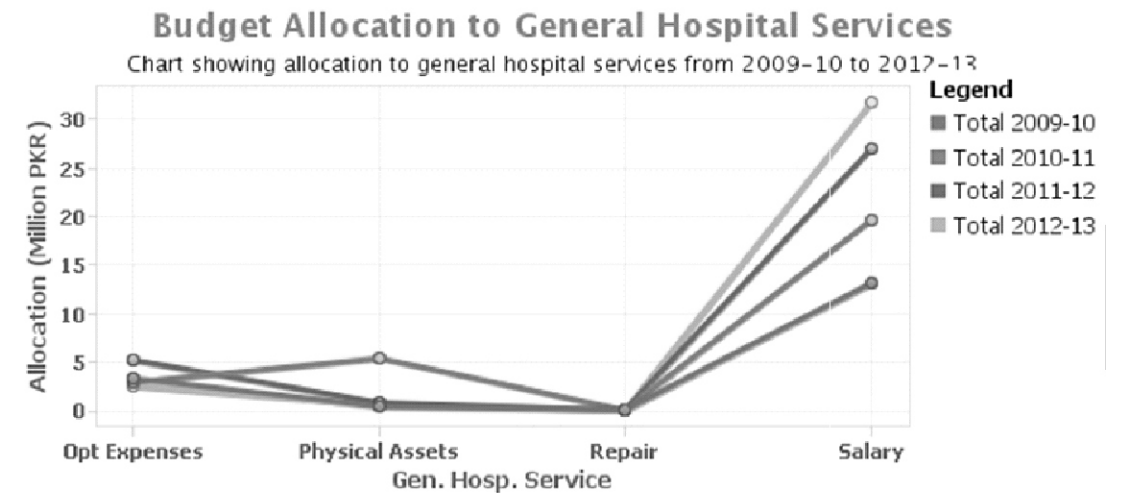
In **Table: 8** given below, the EDO Health Peshawar of the General Hospital Services (GHS) Budget is mentioned, the figures of which are taken from the Current Budget Books of Peshawar District.

- The total Pay of Officer & Pay of other Staff of the GHS EDO Health department for the (FY) 2009-2010 was Rs: 6.99 million and for the (FY) 2012-2013 is Rs: 17.29 million. The figure has augmented from Rs: 6.99 million to Rs: 17.29 million. The salary of the staff for (FY) 2011-2012 was estimated Rs: 7.36 million and the revised figure were Rs: 10.62 million, which shows a huge difference. Similarly, for the (FY) 2012-2013, the department estimated Rs: 17.29 million which again is a much heightened figure as compared to the figures in the last (FY) Revised Budget Allocated for the Staff Salary.
- The Allowances of the Staff also increased along with the increase in their salaries in the (FY) 2009-2010 that amounts to Rs: 5.01 million and the Budget Allocation for the Allowances of the staff for the (FY) 2012-2013 is Rs: 14.513 million which is indeed showing a big difference.
- The Operating Expenses of the EDO Health Peshawar in GHS for the (FY) 2009-2010 was Rs: 3.413 million and for the (FY) 2012-2013 is Rs: 2.65 million. The Operating Expenses Estimated for the (FY) 2011-2012 was Rs: 1.845 million and the Revised figure were Rs: 5.295 million. so just in the Operating Expenses it's a big increase in the current year, and the Operating Expenses also rose in the (FY) 2011-2012 with the increase in General, whereas in the General, the sub-section (Code: 01, Cost Of Drugs/Medicine & Vaccines) have also increased. The Estimated Fund for General was Rs: 1.0 million and the Revised Funds were Rs: 4.0 million. So if the actual need was Rs: 4.28 million then why was it estimated Rs: 1.46 million?
- The Physical Assets for the (FY) 2009-2010 were Estimated at Rs: 0.50 million and for the (FY) 2012- 2013 the figure rose to Rs: 0.70 million. In the Physical Assets sub-section, the funds for the Purchase of Plant & Machinery and Purchase of Furniture & Fixture are also mentioned.

So Overall the total Budget of the EDO Health Peshawar of GHS for the (FY) 2009-2010 was Rs: 16.045 million and for the (FY) 2012-2013 is Rs: 35.216 million.

Table 8: General Hospital Services (GHS) EDO Health Peshawar (PKR in Million)

	2009-2010		2010-2011		2011-2012		2012-2013
	Estimated	Revised	Estimated	Revised	Estimated	Revised	Estimated
Total employees related expense	11.996	13.11	18.560	19.71	19.53	27.080	31.80
Total pay	6.99	6.65	7.316	7.316	7.36	10.62	17.29
Total pay of officers	2.02	1.941	2.135	2.135	2.14	6.02	6.626
Total pay of other staff	4.97	4.71	5.181	5.181	5.22	4.60	10.66
Total allowances	5.01	6.46	11.24	12.4	12.17	16.463	14.513
Total regular allowances	4.89	6.23	10.991	12.15	12.15	16.19	14.228
Total other allowances (excluding TA)	0.120	0.230	0.253	0.245	0.025	0.275	0.285
Total operating expenses	3.413	3.260	2.903	2.90	1.845	5.295	2.65
Total communication	0.04	0.030	0.040	0.040	0.035	0.035	0.035
Total utilities	0.660	0.635	0.125	0.125	0.115	0.745	0.090
Total travel & transportation	0.24	0.16	0.24	0.24	0.23	0.235	0.155
Total general	2.48	2.44	2.50	2.5	1.46	4.28	2.367
Total physical assets	0.50	0.050	5.40	5.40	0.80	0.80	0.70
Total purchase of plant & machinery	0.50	0.050	5.0	5.0	0.40	0.40	0.35
Total purchase furniture & fixture	0	0	0.40	0.40	0.40	0.40	0.35
Total repairs & maintenance	0.125	0.125	0.125	0.125	0.085	0.085	0.070
Total transport	0.050	0.050	0.050	0.050	0.030	0.030	0.020
Total machinery & equipment	0.050	0.050	0.050	0.050	0.030	0.030	0.025
Total furniture & fixture	0.025	0.025	0.025	0.025	0.025	0.025	0.025
Total	16.045	16.551	26.99	28.141	22.26	33.265	35.216



The above graph shows trends in budget allocation in General Hospital Services from 2009-01 to 2012-13. The readers may note a disturbing trend in budget allocations in different heads. The operating expenses touches the 5 million point in 2011-12 but again came down to PKR 2.5 million in following year. These figures are well below the allocation made in this head in the year 2009-10 and 2010-11. Similarly, physical asset allocation converge on or around PKR 0.5-0.8 mark with only exception in year 2010-11 when PKR 5.4 Million were allocated. The allocation trend in repair & maintenance also showed a decrease over the years. The allocation to this head was PKR 0.125 million in 2009-10. It was decreased to PKR 0.07 million in 2012-13

Recommendations

- It was noted that while making the budget, previous year budget was increased/decreased evenly. No exercise to determine the actual need of health facility was ever determined. It is highly recommended that district government should undertake need-based budgeting and need of each individual health facility should be pre-determined while allocating budget.
- It was also observed that local community/stakeholders were never contacted during the budget making exercise. For an open budget, it is imperative to take suggestions from citizens and include as many of them in final budget document as possible.
- Community health mobilization should be encouraged at Village and Union Council level, so that the poor and far flung under privileged community get health services at their door step.
- Mobilizing for Action through Planning and Partnerships should be exercised as it is a community-driven strategic planning tool for improving community health. Facilitated by public health leaders, this tool helps communities apply strategic thinking to prioritize public health issues and identify resources to address them
- Provision of quality health services at BHUs & RHCs at District level should be ensured.
- The Fund Allocation for Repair & Maintenance should be estimated as per the need. The low allocation to this head will decrease the useful life of assets and tax-payer money will be wasted.
- Finally, the project team has to face great difficulty in getting budget books from district government. The first reaction they faced from district government officials was that budget is a secret document and cannot be shared with every one. This attitude should be changed now. Budgets are made with the money raised through the tax of the citizens. They have every right to know that how their money is being spent. Citizen should be given access to their budget books, which is their basic constitutional under Article 19-A of Constitution of Pakistan.