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# **Khyber Pakhtunkhwa Population Welfare Budget and Expenditure Analysis**

**(2008 – 09 to 2012 – 13)**

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**APPENDICES TO KHYBER PAKHTUNKHWA HEALTH  
REPORT**



## Table of Contents

<b>Appendix A: Glossary of Terms .....</b>	<b>1</b>
<b>Appendix B: Consolidated Health Budget Estimates &amp; Actual Expenditure in Health Department (Provincial Government &amp; Districts).....</b>	<b>4</b>
<b>Table 1: Consolidated Health Budget &amp; Actual Expenditure in Provincial Govt &amp; Districts.....</b>	<b>5</b>
<b>Table 2: Consolidated Health Budget Growth in Provincial Govt. &amp; Districts (Current &amp; Development) – by Object Classification.....</b>	<b>6</b>
<b>Table 3: Consolidated Health Budget &amp; Actual Expenditure in Provincial Govt. &amp; Districts (Current &amp; Development) -by Object Classification .....</b>	<b>7</b>
<b>Table 4: Consolidated Health Current Budget &amp; Actual Expenditure in Provincial Govt.&amp; Districts- by Object Classification .....</b>	<b>8</b>
<b>Table 5: Consolidated Health Development Budget &amp; Actual Expenditure in Provincial Govt.&amp; Districts- by Object Classification .....</b>	<b>9</b>
<b>Table 6: Consolidated Health Budget Growth in Provincial Govt. &amp; Districts (Current &amp; Development) – by Functional Classification.....</b>	<b>10</b>
<b>Table 7: Consolidated Health Budget &amp; Actual Expenditure in Provincial Govt. &amp; Districts- by Functional Classification .....</b>	<b>11</b>
<b>Table 8: Consolidated Health Current Budget &amp; Actual Expenditure in Provincial Govt.&amp; Districts- by Function Classification .....</b>	<b>12</b>
<b>Table 9: Consolidated Health Development Budget &amp; Actual Expenditure in Provincial Govt.&amp; Districts- by Function Classification .....</b>	<b>13</b>
<b>Appendix C: Health Department (Provincial Govt) Analysis of Health Budget and Budgetary trends .....</b>	<b>14</b>
<b>Table 1: Health Budget - Trend .....</b>	<b>15</b>
<b>Table 2: Health Budget Comparison to Provincial outlay .....</b>	<b>15</b>
<b>Table 3: Composition of Health Budget .....</b>	<b>16</b>
<b>Current Budget.....</b>	<b>17</b>
<b>Table 4: Health Current Budget - Trend.....</b>	<b>17</b>
<b>Table 5: Health Current Budget - Trend (Real Terms) .....</b>	<b>17</b>
<b>Table 6: Health Current Budget by Object Classification .....</b>	<b>18</b>
<b>Table 7: Health Current budget by functional classification.....</b>	<b>18</b>
<b>Table 8: Health Current Budget,Salary – Non Salary composition.....</b>	<b>19</b>

<b>Table 9:</b> Health Current Budget Growth, Salary vs.Non Salary.....	19
<b>Table 10:</b> Health Current Budget - Non Salary Break up .....	20
<b>Table 11:</b> Health Current Budget -Drugs & Medicine .....	20
<b>Development Budget .....</b>	<b>21</b>
<b>Table 12:</b> Health Development Budget - Trend.....	21
<b>Table 13:</b> Health Development Budget - Trend (Real Terms) .....	21
<b>Table 14:</b> Health Development Budget by Object Classification .....	22
<b>Table 15:</b> Health Development Budget by Function Classification .....	22
<b>Table 16:</b> Health Development Budget, Ongoing Vs New schemes in ADP.....	23
<b>Table 17:</b> Health Development Budget,Distt wise Distribution of ADP .....	23
<b>Table 18:</b> Health Development Budget, ADP Schemes (Related to District Government) .....	24
<b>Table 19:</b> Health MTBF Budget vs. Actual Allocation.....	30
<b>Appendix D: District Government: Analysis of Health Budget and Budgetary Trends.....</b>	
<b>Table 1:</b> Health Budget (Consolidated Districts) – Trend(nominal & real terms).....	32
<b>Table 2:</b> Health Budget by Object Classification – Consolidated Districts .....	33
<b>Table 3:</b> Health Budget by Functional Classification – Consolidated Districts .....	34
<b>Table 4:</b> Health Budget - Salary vs. Non Salary.....	35
<b>Table 5:</b> Health Budget Growth - Salary vs. Non Salary .....	35
<b>Table 6:</b> Health Budget, major items - Non Salary Budget.....	36
<b>Table 6-A:</b> Health Current Budget - Breakup of Operating Expenses .....	37
<b>Table 7:</b> Health Budget - Purchase of Drugs & Medicine .....	38
<b>Table 8:</b> Health Budget (Consolidated Districts) –% Share of Large Districts .....	38
<b>Table 9:</b> Health Budget - Districts Showing High Growth Rate.....	39
<b>Table 10:</b> Health Budget - Districts Showing Negative Budget Growth .....	40
<b>Table 11:</b> Health Budget - Districts Showing High Percentage of Salary Budget (2010-11) .....	41
<b>Table 12:</b> Health Budget - Districts Showing High Growth Rate in Salary Budget.....	42
<b>Table 13:</b> Health Current Budget - Districts Showing High Growth Rate in Non Salary Budget .....	43
<b>Appendix E: Health Department (Provincial Government): Analysis of Health Budget Execution and Expenditure Trends .....</b>	
<b>Table 1: Health Expenditure - Trend .....</b>	<b>45</b>
<b>Table 1-A:</b> Health Current & Development Budget Expenditure – Trend .....	45
<b>Table 2:</b> Total Province – Budget & Expenditure .....	46
<b>Table 3:</b> Comparison of Health Budget Estimates, Revised Estimates & Actual Expenditure.....	47

<b>Current Budget Expenditure .....</b>	<b>48</b>
<b>Table 4:</b> Health Current Budget Expenditure - Trend .....	48
<b>Table 5:</b> Comparison of Health Budget Estimates, Revised Estimates & Actual Expenditure.....	48
<b>Table 6:</b> Health Current Budget Expenditure – Salary vs.Non Salary .....	49
<b>Table 6-A:</b> Health Current Budget Expenditure – Salary vs. Non Salary composition (in Percentage) .....	49
<b>Table 7:</b> Health Current Budget Expenditure – Drugs & Medicine .....	50
<b>Table 8:</b> Health Current Budget Expenditure, major items – Non Salary.....	50
<b>Table 8-A:</b> Health Current Budget - Breakup of Operating Expenses .....	51
<b>Development Budget Expenditure .....</b>	<b>52</b>
<b>Table 9:</b> Health Development Budget Expenditure - Trend.....	52
<b>Table 10:</b> Health Development Budget – Budget Estimates vs.Revised Estimates.....	52
<b>Table 10-A:</b> Health Current Budget - Breakup of Operating Expenses .....	53
<b>Table 11:</b> Comparison of Health Development Budget Estimates, Revised Estimates & Actual Expenditure.....	54
<b>Table 12:</b> Comparison of Health Development Budget Estimates with Actual Expenditure.....	55
<b>Appendix F: District Government: Analysis of Health Budget Execution and Expenditure Trends .....</b>	<b>56</b>
<b>Table 1:</b> Consolidated Districts – Health Budget Estimates vs. Actual Expenditure .....	57
<b>Table 2:</b> Consolidated Districts – Health Actual Expenditure - Trend .....	57
<b>Table 3:</b> Health Budget Expenditure – Salary vs. Non Salary composition (in Percentage) .....	58
<b>Table 3-A:</b> Health Budget Expenditure – Salary vs. Non Salary .....	58
<b>Table 4:</b> Health Budget Expenditure, Non Salary major items – Execution Rate & Growth .....	59
<b>Table 5:</b> Health Budget Expenditure – Drugs & Medicine .....	59
<b>Table 6:</b> Health Budget Expenditure -Districts showing High Execution Rate .....	60
<b>Table 7:</b> Health Budget Expenditure -Districts showing Low Execution Rate .....	60
<b>Table 8:</b> Health Budget Expenditure –Districts Specific Service Delivery Area .....	61

## **Appendix A: Glossary of Terms**

**Annual Development Program:** It is the statement indicating the capital & revenue expenditure proposed for various development schemes of a financial year.

**Budget:** Defined in article 120 of Constitution of Islamic Republic of Pakistan, a statement of estimated receipts and expenditures of the government for a financial year referred to as Annual Budget Statement.

**Budget Estimates:** Budget Estimates are in respect of a financial year. It expresses the expenditure proposed for the year and the receipts expected to be realized during the same year.

**Current Budget:** A portion of the budget that relates to the on-going / operational costs of the government, also called non-development budget.

**Development Budget:** A portion of the budget that is aimed at creating a specific asset or developing infrastructure whose benefits would continue for several years.

**Functional classification:** The classification of expenditure (as well as expense) transactions and acquisitions/disposals of financial assets which emphasis the purpose of transaction and represents socio economic activity (for e.g. health, education, etc.).

Function	Sub Detail Function	For Example
Health	<ul style="list-style-type: none"> <li>- General Hospital Services</li> <li>- Special Hospital Services</li> </ul>	-
Education Affairs and Services	<ul style="list-style-type: none"> <li>- Professional / Technical Universities / Colleges / Institutes</li> </ul>	-

**Object classification:** The classification of expenditures (or expenses) and the acquisition / disposal of assets into economic categories which emphasis the economic nature of the transaction (for e.g. salaries, electricity, purchase of drugs & medicines). The use of the Object Element is mandatory for all accounting transactions

Object Classification	For Example
Employee Related Expenses	<ul style="list-style-type: none"> <li>- Basic Pay</li> <li>- Medical Allowance</li> <li>- House Rent Allowance</li> <li>- Conveyance Allowance</li> </ul>
Operating Expenses	<ul style="list-style-type: none"> <li>- Electricity Charges</li> <li>- Purchase of Drugs &amp; Medicine</li> <li>- Uniforms and Protective Clothing</li> </ul>
Physical Assets	<ul style="list-style-type: none"> <li>- Purchase of Plant and Machinery</li> <li>- Computer Equipment</li> </ul>

**Revised Estimate:** Estimate of the probable receipts or expenditure, for a financial year, framed in the course of that year, with reference to transactions already recorded.

<b>Health Department, Government of Punjab</b>	<b>District Government- Health</b>
<b><i>Current Budget - typical spending unit</i></b>	<b><i>Current Budget - typical spending unit</i></b>
Lady Reading Hospital Peshawar	EDO (H) Dispensaries Abbottabad
Khyber Girls Medical College Peshawar	BASIC HEALTH UNIT DIR LOWER
Gomal Medical College D.I. Khan	THQ Hospital Charsadda (Beds=80 THQ=1)
Khalifa Gul Nawaz Hospital Bannu	DHQ HOSPITAL TIMARGARRA
Mental Hospital Dadar Mansehra	MOTHER AND CHILD HEALTH CENTRES KARAK
<b><i>Development Budget - typical schemes</i></b>	<b><i>Development Budget - typical schemes</i></b>
Establishment of Peshawar Institute of Cardiology, Phase-II (Matching Grant).	
Establishment of Casualty Block KTH, Peshawar (PC-II approved).	
Purchase of Equipment for Saidu Medical College Swat	
Improving Quality of Health Care Services in Khyber Pakhtunkhwa.	

**Appendix B: Consolidated Health Budget Estimates & Actual Expenditure in Health Department (Provincial Government & Districts)**



TABLE 1: CONSOLIDATED HEALTH BUDGET & ACTUAL EXPENDITURE IN PROVINCIAL GOVT. & DISTRICTS

(Rs. In Million)

	B.E 2008-09	%	A.E 2008-09	%	B.E 2009 -10	%	A.E 2009- 10	%	B.E 2010- 11	%	A.E 2010- 11	%	B.E 2011- 12	%	A.E 2011-12	%	B.E 2012-13	%
<b>Govt. of KPK</b>																		
Current	3,534	47%	3,569	49%	4,025	48%	4,607	56%	5,941	47%	6,758	59%	7,837	55%	8,397	51%	10,330	58%
Development	3,961	53%	3,709	51%	4,334	52%	3,659	44%	6,571	53%	4,651	41%	6,467	45%	8,190	49%	7,575	42%
<b>Total</b>	<b>7,495</b>		<b>7,278</b>		<b>8,359</b>		<b>8,266</b>		<b>12,512</b>		<b>11,408</b>		<b>14,304</b>		<b>16,587</b>		<b>17,905</b>	
<b>District Govt.</b>																		
Current	2,996	100%	3,527	100%	3,554	100%	4,006	100%	5,036	100%	5,549	100%	5,871	100%	7,223	100%	7,511	100%
Development	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
<b>Total</b>	<b>2,996</b>		<b>3,527</b>		<b>3,554</b>		<b>4,006</b>		<b>5,036</b>		<b>5,549</b>		<b>5,871</b>		<b>7,223</b>		<b>7,511</b>	
<b>Consolidated</b>																		
Current	6,531	62%	7,096	66%	7,579	64%	8,614	70%	10,976	63%	12,306	73%	13,708	68%	15,620	66%	17,841	70%
Development	3,961	38%	3,709	34%	4,334	36%	3,659	30%	6,571	37%	4,651	27%	6,467	32%	8,190	34%	7,575	30%
<b>Total</b>	<b>10,492</b>		<b>10,805</b>		<b>11,912</b>		<b>12,273</b>		<b>17,548</b>		<b>16,957</b>		<b>20,175</b>		<b>23,810</b>		<b>25,417</b>	
<b>Consolidated - Aggregate</b>																		
Govt. of KPK	7,495	71%	7,278	67%	8,359	70%	8,266	67%	12,512	71%	11,408	67%	14,304	71%	16,587	70%	17,905	70%
District Govt.	2,996	29%	3,527	33%	3,554	30%	4,006	33%	5,036	29%	5,549	33%	5,871	29%	7,223	30%	7,511	30%
<b>Total</b>	<b>10,492</b>		<b>10,805</b>		<b>11,912</b>		<b>12,273</b>		<b>17,548</b>		<b>16,957</b>		<b>20,175</b>		<b>23,810</b>		<b>25,417</b>	
<b>% Share in Consolidated Budget &amp; Spending</b>																		
<b>Current</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
Govt. of KPK	54%	50%	53%	53%	54%	55%	57%	54%	58%									
District Govt.	46%	50%	47%	47%	46%	45%	43%	46%	42%									
<b>Development</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>									
Govt. of KPK	100%	100%	100%	100%	100%	100%	100%	100%	100%									
District Govt.	0%	0%	0%	0%	0%	0%	0%	0%	0%									

TABLE 2: CONSOLIDATED HEALTH BUDGET GROWTH IN PROVINCIAL GOVT. & DISTRICTS (CURRENT & DEVELOPMENT) – BY OBJECT CLASSIFICATION

(Rs. In Million)

	Budget Estimate 2008-09	Budget Estimate 2009-10	Budget Estimate 2010-11	Budget Estimate 2011-12	Budget Estimate 2012-13
Employee Related Expenses	4,272	5,479	8,246	10,795	13,772
% increase (YoY)		28%	50%	31%	28%
Operating Expenses	1,088	1,101	2,784	3,234	4,435
% increase (YoY)		1%	153%	16%	37%
Employees Retirement Benefits	-	-	4	0	-
% increase (YoY)		0%	0%	-94%	-100%
Grants, Subsidies & Write Off Loans	372	401	368	330	515
% increase (YoY)		8%	-8%	-10%	56%
Transfer Payments	921	868	1,046	1,255	1,162
% increase (YoY)		-6%	20%	20%	-7%
Physical Assets	76	71	172	38	31
% increase (YoY)		-7%	142%	-78%	-19%
Civil Works	3,731	3,974	4,887	4,492	5,463
% increase (YoY)		6%	23%	-8%	22%
Repair & Maintenance	30	18	42	32	38
% increase (YoY)		-39%	126%	-23%	19%
<b>Total</b>	<b>10,492</b>	<b>11,912</b>	<b>17,548</b>	<b>20,175</b>	<b>25,417</b>
% increase (YoY)		14%	47%	15%	26%
% increase from 2008-09			67%	92%	142%
<b>budget allocation (real terms)</b>	<b>10,492</b>	<b>10,709</b>	<b>15,144</b>	<b>17,996</b>	<b>23,655</b>
% increase (YoY)		2%	41%	19%	31%
% increase from 2008-09			44%	72%	125%
<b>over cpi</b>		10.1%	13.7%	10.8%	6.93%
<b>drugs &amp; medicine</b>	<b>117</b>	<b>132</b>	<b>217</b>	<b>241</b>	<b>100.17</b>
% increase (YoY)		13%	64%	11%	-58%

TABLE 3: CONSOLIDATED HEALTH BUDGET & ACTUAL EXPENDITURE IN PROVINCIAL GOVT. & DISTRICTS (CURRENT & DEVELOPMENT) -BY OBJECT CLASSIFICATION

(Rs. In Million)

Object Classification	B.E 2011-12				A.E 2011-12				B.E 2012-13			
	Provn	Distt	Total	%	Provn	Distt	Total	%	Provn	Distt	Total	%
Employee Related Expenses	5,619	5,176	10,795	54%	1,970	5,703	7,673	32%	7,067	6,705	13,772	54%
Project Pre-Investment Analysis	-	-	-	0%	-	-	-	0%	-	-	-	0%
Operating Expenses	2,630	604	3,234	16%	4,066	1,186	5,252	22%	3,817	618	4,435	17%
Employees Retirement Benefits	0	-	0	0%	1	-	1	0%	-	-	-	0%
Grants, Subsidies & Write Off Loans	318	12	330	2%	142	190	333	1%	401	114	515	2%
Transfer Payments	1,253	2	1,255	6%	5,793	2	5,795	24%	1,160	2	1,162	5%
Physical Assets	1	37	38	0%	18	99	116	0%	3	28	31	0%
Civil Works	4,474	18	4,492	22%	4,582	1	4,583	19%	5,444	20	5,463	21%
Repair & Maintenance	10	22	32	0%	15	42	57	0%	14	24	38	0%
<b>Total</b>	<b>14,304</b>	<b>5,871</b>	<b>20,175</b>	<b>100%</b>	<b>16,587</b>	<b>7,223</b>	<b>23,810</b>	<b>100%</b>	<b>17,905</b>	<b>7,511</b>	<b>25,417</b>	<b>100%</b>
<b>Overall Budget Execution Rate – Province &amp; Aggregate Districts (Current &amp; Development)</b>	<b>118%</b>											
<b>Drugs &amp; Medicine Purchase</b>	<b>132</b>		<b>132</b>		<b>193</b>		<b>193</b>		<b>100</b>		<b>100</b>	

TABLE 4: CONSOLIDATED HEALTH CURRENT BUDGET & ACTUAL EXPENDITURE IN PROVINCIAL GOVT. & DISTRICTS- BY OBJECT CLASSIFICATION

(Rs. In Million)

Object Classification	B.E 2011-12				A.E 2011-12				B.E 2012-13			
	Provn	Distt	Total	% Comp	Provn	Distt	Total	% Comp	Provn	Distt	Total	% Comp
Employee Related Expenses	5,619	5,176	10,795	79%	1,922	5,703	7,625	49%	7,067	6,705	13,772	77%
Operating Expenses	636	604	1,240	9%	506	1,186	1,692	11%	1,685	618	2,303	13%
Employees Retirement Benefits	0	-	0	0%	1	-	1	0%	-	-	-	0%
Grants, Subsidies & Write Off Loans	318	12	330	2%	142	190	333	2%	401	114	515	3%
Transfer Payments	1,253	2	1,255	9%	5,793	2	5,795	37%	1,160	2	1,162	7%
Physical Assets	1	37	38	0%	18	99	116	1%	3	28	31	0%
Civil Works	0	18	19	0%	0	1	1	0%	0	20	20	0%
Repair & Maintenance	10	22	32	0%	15	42	57	0%	14	24	38	0%
<b>Total</b>	<b>7,837</b>	<b>5,871</b>	<b>13,708</b>	<b>100%</b>	<b>8,397</b>	<b>7,223</b>	<b>15,620</b>	<b>100%</b>	<b>10,330</b>	<b>7,511</b>	<b>17,841</b>	<b>100%</b>
<b>Overall Budget Execution Rate – Province &amp; Aggregate Districts (Current)</b>								<b>114%</b>				
<b>*Drugs &amp; Medicines in Operating Expenses</b>	<b>132</b>		<b>132</b>		<b>193</b>		<b>192.57</b>		<b>100</b>		<b>100.170</b>	

TABLE 5: CONSOLIDATED HEALTH DEVELOPMENT BUDGET & ACTUAL EXPENDITURE IN PROVINCIAL GOVT. & DISTRICTS- BY OBJECT CLASSIFICATION

(Rs. In Million)

Object Classification	B.E 2011-12				A.E 2011-12				B.E 2012-13			
	Provn	Distt	Total	%	Provn	Distt	Total	%	Provn	Distt	Total	%
Employee Related Expenses	-	-	-	0%	48	-	48	1%	-	-	-	0%
Operating Expenses	1,994	-	1,994	31%	3,560	-	3,560	43%	2,131	-	2,131	28%
Physical Assets	-	-	-	0%	-	-	-	0%	-	-	-	0%
Civil Works	4,473	-	4,473	69%	4,582	-	4,582	56%	5,444	-	5,444	72%
Repair & Maintenance	-	-	-	0%	-	-	-	0%	-	-	-	0%
<b>Total</b>	<b>6,467</b>	<b>-</b>	<b>6,467</b>	<b>100%</b>	<b>8,190</b>	<b>-</b>	<b>8,190</b>	<b>100%</b>	<b>7,575</b>	<b>-</b>	<b>7,575</b>	<b>100%</b>
<b>Overall Budget Execution Rate – Province &amp; Aggregate Districts (Development)</b>									<b>127%</b>			

TABLE 6: CONSOLIDATED HEALTH BUDGET GROWTH IN PROVINCIAL GOVT. & DISTRICTS (CURRENT & DEVELOPMENT) – BY FUNCTIONAL CLASSIFICATION

(Rs. In Million)

	Budget Estimate 2008-09	Budget Estimate 2009-10	Budget Estimate 2010-11	Budget Estimate 2011-12	Budget Estimate 2012-13
Drug Control	12	14	20	27	33
% increase (YoY)		17%	42%	32%	23%
General Hospital Services	8,048	8,950	12,931	14,877	18,599
% increase (YoY)		11%	44%	15%	25%
Special Hospital Services (Mental Hospital)	51	58	73	97	93
% increase (YoY)		13%	26%	34%	-5%
Mother and Child Health	30	28	36	40	43
% increase (YoY)		-5%	27%	11%	9%
Anti-malaria	53	34	26	42	200
% increase (YoY)		-37%	-24%	65%	372%
Anti-tuberculosis	7	47	20	20	20
% increase (YoY)		562%	-57%	0%	0%
Chemical Examiner and Laboratories	11	12	15	20	18
% increase (YoY)		10%	26%	38%	-10%
EPI (Expanded Program of Immunisation)	29	20	40	56	45
% increase (YoY)		-30%	93%	42%	-21%
Population Welfare Measures	21	-	-	-	-
% increase (YoY)		-100%	0%	0%	0%
Others (Other Health Facilities & Preventive Measures)	201	325	391	648	548
% increase (YoY)		62%	20%	66%	-15%
Administration	582	657	821	1,040	1,220
% increase (YoY)		13%	25%	27%	17%
Profs/technical universities /colleges	1,376	1,683	3,064	3,085	4,344
% increase (YoY)		22%	82%	1%	41%
Secretariat/Policy/Curriculum	70	84	112	223	254
% increase (YoY)		20%	34%	98%	14%
<b>Total</b>	<b>10,492</b>	<b>11,912</b>	<b>17,548</b>	<b>20,175</b>	<b>25,417</b>

TABLE 7: CONSOLIDATED HEALTH BUDGET & ACTUAL EXPENDITURE IN PROVINCIAL GOVT. & DISTRICTS- BY FUNCTIONAL CLASSIFICATION

(Rs. In Million)

Functional Classification	B.E 2011-12				A.E 2011-12				B.E 2012-13			
	Provn	Distt	Total	%	Provn	Distt	Total	%	Provn	Distt	Total	%
Drug Control	4	23	27	0%	4	23	27	0%	4	29	33	0%
General Hospital Services	9,952	4,924	14,877	74%	10,467	6,169	16,637	70%	12,194	6,406	18,599	73%
Special Hospital Services (Mental Hospital)	97	-	97	0%	99	-	99	0%	93	-	93	0%
Mother and Child Health	3	37	40	0%	2	42	44	0%	-	43	43	0%
Anti-malaria	36	6	42	0%	15	12	28	0%	190	10	200	1%
Anti-tuberculosis	20	-	20	0%	17	-	17	0%	20	-	20	0%
Chemical Examiner and Laboratories	20	-	20	0%	16	-	16	0%	18	-	18	0%
EPI (Expanded Program of Immunisation)	23	34	56	0%	57	38	95	0%	6	38	45	0%
Population Welfare Measures	-	-	-	0%	-	-	-	0%	-	-	-	0%
Others (Other Health Facilities & Preventive Measures)	390	257	648	3%	1,942	327	2,269	10%	240	308	548	2%
Administration	452	589	1,040	5%	389	612	1,001	4%	542	677	1,220	5%
Profs/technical universities /colleges	3,085	-	3,085	15%	3,353	-	3,353	14%	4,344	-	4,344	17%
Secretariat/Policy/Curriculum	223	-	223	1%	224	-	224	1%	254	-	254	1%
<b>Total</b>	<b>14,304</b>	<b>5,871</b>	<b>20,175</b>	<b>100%</b>	<b>16,587</b>	<b>7,223</b>	<b>23,810</b>	<b>100%</b>	<b>17,905</b>	<b>7,511</b>	<b>25,417</b>	<b>100%</b>

TABLE 8: CONSOLIDATED HEALTH CURRENT BUDGET & ACTUAL EXPENDITURE IN PROVINCIAL GOVT. & DISTRICTS- BY FUNCTION CLASSIFICATION

(Rs. In Million)

Functional Classification	B.E 2011-12				A.E 2011-12				B.E 2012-13			
	Provn	Distt	Total	%	Provn	Distt	Total	%	Provn	Distt	Total	%
Drug Control	4	23	27	0%	4	23	27	0%	4	29	33	0%
General Hospital Services	4,856	4,924	9,780	71%	5,216	6,169	11,386	73%	6,579	6,406	12,984	73%
Special Hospital Services (Mental Hospital)	97		97	1%	99		99	1%	93		93	1%
Mother and Child Health	3	37	40	0%	2	42	44	0%	-	43	43	0%
Anti-malaria		6	6	0%		12	12	0%		10	10	0%
Anti-tuberculosis			-	0%			-	0%			-	0%
Chemical Examiner and Laboratories	20		20	0%	16		16	0%	18		18	0%
EPI (Expanded Program of Immunisation)	-	34	34	0%	-	38	38	0%	-	38	38	0%
Others (Other Health Facilities & Preventive Measures)		257	257	2%		327	327	2%		308	308	2%
Administration	452	589	1,040	8%	389	612	1,001	6%	542	677	1,220	7%
Profs/technical universities /colleges	2,183		2,183	16%	2,446		2,446	16%	2,840		2,840	16%
Secretariat/Policy/Curriculum	223		223	2%	224		224	1%	254		254	1%
<b>Total</b>	<b>7,837</b>	<b>5,871</b>	<b>13,708</b>	<b>100%</b>	<b>8,397</b>	<b>7,223</b>	<b>15,620</b>	<b>100%</b>	<b>10,330</b>	<b>7,511</b>	<b>17,841</b>	<b>100%</b>



TABLE 9: CONSOLIDATED HEALTH DEVELOPMENT BUDGET & ACTUAL EXPENDITURE IN PROVINCIAL GOVT. & DISTRICTS- BY FUNCTION CLASSIFICATION

(Rs. In Million)

Functional Classification	B.E 2011-12				A.E 2011-12				B.E 2012-13			
	Provn	Distt	Total	%	Provn	Distt	Total	%	Provn	Distt	Total	%
General Hospital Services	5,097	-	5,097	79%	5,251	-	5,251	64%	5,615	-	5,615	74%
Anti-malaria	36	-	36	1%	15	-	15	0%	190	-	190	3%
Anti-tuberculosis	20	-	20	0%	17	-	17	0%	20	-	20	0%
EPI (Expanded Program of Immunisation)	23		23	0%	57		57	1%	6		6	0%
Population Welfare Measures	-		-	0%	-		-	0%	-		-	0%
Others(other health facilities & prevent	390		390	6%	1,942		1,942	24%	240		240	3%
Profs/technical universities /colleges	902		902	14%	907		907	11%	1,504		1,504	20%
Secretariat/Policy/Curriculum	-		-	0%	-		-	0%	-		-	0%
<b>Total</b>	<b>6,467</b>	<b>-</b>	<b>6,467</b>	<b>100%</b>	<b>8,190</b>	<b>-</b>	<b>8,190</b>	<b>100%</b>	<b>7,575</b>	<b>-</b>	<b>7,575</b>	<b>100%</b>

## **Appendix C: Health Department (Provincial Government) Analysis of Health Budget and Budgetary trends**

TABLE 1: HEALTH BUDGET - TREND

(Rs. In Million)

	2008-09 B.E	2009-10 B.E	2010-11 B.E	2011-12 B.E	2012-13 B.E
Total Budget Estimate	7,495	8,359	12,512	14,304	17,905
<b>% Increase (YoY)</b>		12%	50%	14%	25%
<b>% Increase from year 2008-09</b>			67%	91%	139%
Budget Allocation (real terms)	7,495	7,514	10,798	12,759	16,665
<b>% increase (YoY)</b>		0%	44%	18%	31%
<b>% increase from 2008-09</b>			44%	70%	122%
<b>Using :</b>					
Overall CPI (Economic Survey)		10.1%	13.7%	10.8%	6.9%

TABLE 2: HEALTH BUDGET COMPARISON TO PROVINCIAL OUTLAY

(Rs. In Million)

	2008-09 B.E	2009-10 B.E	2010-11 B.E	2011-12 B.E	2012-13 B.E
Total Provincial Outlay	113,322	134,424	208,274	249,151	303,000
Health Budget (Provincial)	7,495	8,359	12,512	14,304	17,905
<b>% Share of provincial outlay</b>	7%	6%	6%	6%	6%

TABLE 3: COMPOSITION OF HEALTH BUDGET

(Rs. In Million)

	2008-09 B.E	2009-10 B.E	2010-11 B.E	2011-12 B.E	2012-13 B.E
Current Budget Estimate	3,534	4,025	5,941	7,837	10,330
<b>% Increase (YoY)</b>		14%	48%	32%	32%
<b>% share in Total Budget</b>	47%	48%	47%	55%	58%
Development Budget Estimate	3,961	4,334	6,571	6,467	7,575
<b>% Increase (YoY)</b>		9%	52%	-2%	17%
<b>% share in Total Budget</b>	53%	52%	53%	45%	42%
<b>Total Budget Estimate</b>	<b>7,495</b>	<b>8,359</b>	<b>12,512</b>	<b>14,304</b>	<b>17,905</b>

## Current Budget

TABLE 4: HEALTH CURRENT BUDGET - TREND

(Rs. In Million)

	2008-09 B.E	2009-10 B.E	2010-11 B.E	2011-12 B.E	2012-13 B.E
Current Budget Estimate	3,534	4,025	5,941	7,837	10,330
<b>% Increase (YoY)</b>		<b>14%</b>	<b>48%</b>	<b>32%</b>	<b>32%</b>

TABLE 5: HEALTH CURRENT BUDGET - TREND (REAL TERMS)

(Rs. In Million)

	2008-09 B.E	2009-10 B.E	2010-11 B.E	2011-12 B.E	2012-13 B.E
Budget Allocation	3,534	4,025	5,941	7,837	10,330
Budget Allocation (real terms)	3,534	3,618	5,127	6,991	9,614
<b>% increase (YoY)</b>		<b>2%</b>	<b>42%</b>	<b>36%</b>	<b>48%</b>
<b>% increase from 2008-09</b>			<b>45%</b>	<b>98%</b>	<b>172%</b>
<b>Using :</b>					
<b>Overall CPI (Economic Survey)</b>		<b>10.1%</b>	<b>13.7%</b>	<b>10.8%</b>	<b>6.9%</b>

TABLE 6: HEALTH CURRENT BUDGET BY OBJECT CLASSIFICATION

(Rs. In Million)

	2008-09 B.E	%	2009-10 B.E	%	2010-11 B.E	%	2011-12 B.E	%	2012-13 B.E	%
Employee Related Expenses	1,794	51%	2,406	60%	4,021	68%	5,619	72%	7,067	68%
Operating Expenses	495	14%	396	10%	547	9%	636	8%	1,685	16%
Employees Retirement Benefits	-	0%	-	0%	4	0%	0	0%	-	0%
Grants, Subsidies & Write Off Loans	322	9%	354	9%	303	5%	318	4%	401	4%
Transfer Payments	919	26%	866	22%	1,044	18%	1,253	16%	1,160	11%
Physical Assets	0	0%	0	0%	11	0%	1	0%	3	0%
Civil Works	-	0%	-	0%	1	0%	0	0%	0	0%
Repair & Maintenance	3	0%	3	0%	12	0%	10	0%	14	0%
<b>Total</b>	<b>3,534</b>	<b>100%</b>	<b>4,025</b>	<b>100%</b>	<b>5,941</b>	<b>100%</b>	<b>7,837</b>	<b>100%</b>	<b>10,330</b>	<b>100%</b>

TABLE 7: HEALTH CURRENT BUDGET BY FUNCTIONAL CLASSIFICATION

(Rs. In Million)

	2008-09 B.E	%	2009-10 B.E	%	2010-11 B.E	%	2011-12 B.E	%	2012-13 B.E	%
Drug Control	2	0%	2	0%	3	0%	4	0%	4	0%
General Hospital Services	2,325	66%	2,554	63%	3,794	64%	4,856	62%	6,579	64%
Special Hospital Services (Mental Hospital)	51	1%	58	1%	73	1%	97	1%	93	1%
Mother and Child Health	8	0%	1	0%	2	0%	3	0%	-	0%
Chemical Examiner and Laboratories	11	0%	12	0%	15	0%	20	0%	18	0%
EPI (Expanded Program of Immunisation)	-	0%	-	0%	-	0%	-	0%	-	0%
Administration	315	9%	364	9%	352	6%	452	6%	542	5%
Profs/technical universities /colleges	753	21%	951	24%	1,591	27%	2,183	28%	2,840	27%
Secretariat/Policy/Curriculum	70	2%	84	2%	112	2%	223	3%	254	2%
<b>Total</b>	<b>3,534</b>	<b>100%</b>	<b>4,025</b>	<b>100%</b>	<b>5,941</b>	<b>100%</b>	<b>7,837</b>	<b>100%</b>	<b>10,330</b>	<b>100%</b>

TABLE 8: HEALTH CURRENT BUDGET, SALARY – NON SALARY COMPOSITION

(Rs. In Million)

Current Budget	2008-09 B.E	2009-10 B.E	2010-11 B.E	2011-12 B.E	2012-13 B.E
Salary	1,794	2,406	4,021	5,619	7,067
Non Salary	1,740	1,619	1,919	2,219	3,263
<b>Salary %</b>	51%	60%	68%	72%	68%
<b>Non Salary %</b>	49%	40%	32%	28%	32%

TABLE 9: HEALTH CURRENT BUDGET GROWTH, SALARY VS. NON SALARY

(Rs. In Million)

Current Budget	2008-09 B.E	2009-10 B.E	2010-11 B.E	2011-12 B.E	2012-13 B.E
Salary	1,794	2,406	4,021	5,619	7,067
<b>% increase (YoY)</b>		<b>34%</b>	<b>67%</b>	<b>40%</b>	<b>26%</b>
<b>% Increase from year 2008-09</b>			<b>124%</b>	<b>213%</b>	<b>294%</b>
Non Salary	1,740	1,619	1,919	2,219	3,263
<b>% increase (YoY)</b>		<b>-7%</b>	<b>19%</b>	<b>16%</b>	<b>47%</b>
<b>% Increase from year 2008-09</b>			<b>10%</b>	<b>28%</b>	<b>88%</b>

TABLE 10: HEALTH CURRENT BUDGET - NON SALARY BREAK UP

(Rs. In Million)

Non Salary	2008-09 B.E	2009-10 B.E	2010-11 B.E	2011-12 B.E	2012-13 B.E
Operating Expenses	495	396	547	636	1,685
<b>% increase (YoY)</b>		-20%	38%	16%	165%
Grants, Subsidies, Write off Loans	322	354	303	318	401
<b>% increase (YoY)</b>		10%	-14%	5%	26%
Transfer Payments	919	866	1,044	1,253	1,160
<b>% increase (YoY)</b>		-6%	20%	20%	-7%
Physical Assets	0	0	11	1	3
<b>% increase (YoY)</b>		-3%	3143%	-89%	176%
Repair & Maintenance	3	3	12	10	14
<b>% increase (YoY)</b>		16%	233%	-11%	35%

TABLE 11: HEALTH CURRENT BUDGET -DRUGS &amp; MEDICINE

(Rs. In Million)

	2008-09 B.E	2009-10 B.E	2010-11 B.E	2011-12 B.E	2012-13 B.E
POL	4	5	14	12	26
<b>% increase (YoY)</b>		36%	182%	-12%	108%
<b>% Increase from year 2008-09</b>			284%	239%	604%
Utilities	69	83	108	101	141
<b>% increase (YoY)</b>		20%	29%	-6%	39%
<b>% Increase from year 2008-09</b>			55%	46%	104%
Purchase of drug and medicines	25	28	118	132	100
<b>% increase (YoY)</b>		10%	328%	12%	-24%
<b>% Increase from year 2008-09</b>			369%	424%	297%
Other Operating Expenses	397	280	307	391	1,418
<b>% increase (YoY)</b>		-30%	10%	27%	263%
<b>% Increase from year 2008-09</b>			-23%	-2%	257%



## Development Budget

TABLE 12: HEALTH DEVELOPMENT BUDGET - TREND

(Rs. In Million)

	2008-09 B.E	2009-10 B.E	2010-11 B.E	2011-12 B.E	2012-13 B.E
Development Budget	3,961	4,334	6,571	6,467	7,575
<b>% increase (YoY)</b>		<b>9%</b>	<b>52%</b>	<b>-2%</b>	<b>17%</b>

TABLE 13: HEALTH DEVELOPMENT BUDGET - TREND (REAL TERMS)

(Rs. In Million)

	2008-09 B.E	2009-10 B.E	2010-11 B.E	2011-12 B.E	2012-13 B.E
Budget Allocation	3,961	4,334	6,571	6,467	7,575
Budget Allocation (real terms)	3,961	3,896	5,671	5,769	7,050
<b>% increase (YoY)</b>		<b>-2%</b>	<b>46%</b>	<b>2%</b>	<b>22%</b>
<b>% increase (from 2008-09)</b>			<b>43%</b>	<b>46%</b>	<b>78%</b>
<b>Using :</b>					
<b>Overall CPI (Economic Survey)</b>		10.1%	13.7%	10.8%	6.9%

TABLE 14: HEALTH DEVELOPMENT BUDGET BY OBJECT CLASSIFICATION

(Rs. In Million)

	B.E 2008-09	%	B.E 2009-10	%	B.E 2010-11	%	B.E 2011-12	%	2012-13 B.E	%
Employee Related Expenses	-	0%	-	0%	-	0%	-	0%	-	0%
Project Pre-Investment Analysis	-	0%	-	0%	-	0%	-	0%	-	0%
Operating Expenses	179	5%	300	7%	1,651	25%	1,994	31%	2,131	28%
Employees Retirement Benefits	-	0%	-	0%	-	0%	-	0%	-	0%
Grants, Subsidies & Write Off Loans	-	0%	-	0%	-	0%	-	0%	-	0%
Transfer Payments	-	0%	-	0%	-	0%	-	0%	-	0%
Physical Assets	50	1%	59	1%	35	1%	-	0%	-	0%
Civil Works	3,731	94%	3,974	92%	4,885	74%	4,473	69%	5,444	72%
Repair & Maintenance	-	0%	-	0%	-	0%	-	0%	-	0%
<b>Total</b>	<b>3,961</b>	<b>100%</b>	<b>4,334</b>	<b>100%</b>	<b>6,571</b>	<b>100%</b>	<b>6,467</b>	<b>100%</b>	<b>7,575</b>	<b>100%</b>

TABLE 15: HEALTH DEVELOPMENT BUDGET BY FUNCTION CLASSIFICATION

(Rs. In Million)

	2008-09 B.E	%	2009-10 B.E	%	2010-11 B.E	%	2011-12 B.E	%	2012- 13 B.E	%
General Hospital Services	3,185	80%	3,367	78%	4,889	74%	5,097	79%	5,615	74%
Anti-malaria	50	1%	30	1%	20	0%	36	1%	190	3%
Anti-tuberculosis	7	0%	47	1%	20	0%	20	0%	20	0%
EPI (Expanded Program of Immunisation)	11	0%	-	0%	12	0%	23	0%	6	0%
Population Welfare Measures	21	1%	-	0%	-	0%	-	0%	-	0%
Others(other health facilities & prevent	64	2%	158	4%	157	2%	390	6%	240	3%
Profs/technical universities /colleges	623	16%	732	17%	1,473	22%	902	14%	1,504	20%
Secretariat/Policy/Curriculum	-	0%	-	0%	-	0%	-	0%	-	0%
<b>Total</b>	<b>3,961</b>	<b>100%</b>	<b>4,334</b>	<b>100%</b>	<b>6,571</b>	<b>100%</b>	<b>6,467</b>	<b>100%</b>	<b>7,575</b>	<b>100%</b>

TABLE 16: HEALTH DEVELOPMENT BUDGET, ONGOING VS. NEW SCHEMES IN ADP

(Rs. In Million)					
	2008-09	2009-10	2010-11	2011-12	2012-13
On Going		3,649.16	5,072.25	4,979.87	6,416.98
New		804.71	1,499.00	1,487.13	1,158.12
<b>Total</b>		<b>4,453.87</b>	<b>6,571.25</b>	<b>6,467.00</b>	<b>7,575.10</b>
<b>On Going (%)</b>		<b>82%</b>	<b>77%</b>	<b>77%</b>	<b>85%</b>
<b>New (%)</b>		<b>18%</b>	<b>23%</b>	<b>23%</b>	<b>15%</b>

TABLE 17: HEALTH DEVELOPMENT BUDGET, DISTT WISE DISTRIBUTION OF ADP

District	Ongoing Schemes		New Schemes	
	ADP 2012 - 13 Rs. In Million	No. of Schemes	ADP 2012 - 13 Rs. In Million	No. of Schemes
Abbottabad	129.01	1	180.00	1
Bannu	480.456	3		
Charsadda	211.623	2	30.00	1
Dera Ismail Khan	261.622	3		
Hungu	144.988	2		
Karrak			50.42	1
Kohat	50.00	1		
Kohistan At Dassu	85.935	2	6.02	1
KPK - Province	1803.523	31	623.71	7
Lakki	50	1		
Malakand	100	1		
Mansehra	20	1		
Mardan	1408.315	7		
Nowshera	200	1		
Peshawar	1285.714	14	259.97	4
Shangla	18.668	1		
Swabi	30	1	8.00	1

Swat	137.126	1		
<b>Total</b>	<b>6416.98</b>	<b>73</b>	<b>1,158.12</b>	<b>16</b>

TABLE 18: HEALTH DEVELOPMENT BUDGET, ADP SCHEMES (RELATED TO DISTRICT GOVERNMENT)

(Rs. In Million)

	Name of Scheme	B.E 2009-10	B.E 2010-11	B.E 2011-12	B.E 2012-13
1	Improvement & Standardisation of DHQ Hospital in Charsadda.	37.807			
2	Improvement & Standardisation of DHQ Hospital in Kohistan.	13.828			
3	Improvement & Standardisation of DHQ Hospital in Tank.	63.513			
4	Up gradation of RHC Warai, Barwal and Patrak to Civil Hospitals, District Dir Upper.	2			
5	Up gradation of Rural Health Centre Tajouri to Civil Hospital Lakki Marwat.	12.671			
6	Improvement & Standardisation of DHQ Hospital in Hangu.	14.319			
7	Improvement & Standardisation of DHQ Hospital Mardan.	69.388			
8	Up-gradation of Rural Health Centre Thakht Bai to Tehsil Headquarter Hospital, District Mardan.	51.419			
9	Up-gradation of Rural Health Centre Katlang to Category-D Hospital, District Mardan.	24.736			
10	Up-gradation of RHC Shabaz Garhi and Toru to Category-D Hospital, District Mardan.	166.888			
11	Improvement & Standardisation of DHQ Hospital in Malakand.	22.738			

12	Establishment of Tehsil Headquarter Hospital Chakdara, District Dir Lower.	57.7			
13	Up gradation of RHC/Civil Hospitals to Category-D Hospitals.	54.441			
14	Up gradation of RHC Pattan to THQ Hospital, Kohistan	31.913			
15	Up-gradation of BHU at Paloo Dheri to Rural Health Centre, District Mardan.	6.906			
16	Up-gradation of BHU Trangri to Rural Health Centre, District Mansehra.	10			
17	Up gradation of BHU to RHC.	16.274			
18	Establishment of Dispensaries in Deficient Union Councils of NWFP	3.286			
19	Balance Civil works and Purchase of Equipment for RHC in NWFP.	100			
20	Improvement & Standardisation of DHQ Hospital in Charsadda.		21.421		
21	Improvement & Standardisation of DHQ Hospital in Kohistan.		25.000		
22	Improvement & Standardisation of DHQ Hospital in Hangu.		25.000		
23	Improvement & Standardisation of DHQ Hospital Mardan.		71.989		
24	Up-gradation of Rural Health Centre Thakht Bai to Tehsil Headquarter Hospital, District Mardan.		19.726		
25	Up-gradation of RHC Shabaz Garhi and Toru to Category-D Hospital, District Mardan.		43.439		
26	Establishment of Tehsil Headquarter Hospital Chakdara, District Dir Lower.		45.710		

27	Up gradation of RHC/Civil Hospitals to Category-D Hospitals.		36.393		
28	Up gradation of RHC Pattan to THQ Hospital, Kohistan		40.000		
29	Up gradation of 10 Nos RHC to Category-D Hospital in Khyber Pakhtunkhwa on need basis.		120.000		
30	Improvement & Standardisation of DHQ Hospital Mardan (Phase-II)		100.000		
31	Acquisition of Land for DHQ Swabi at Shah Mansoor		55.991		
32	Removal of Deficiencies in DHQ Hospital, Charsadda		45.000		
33	Construction of Doctors Hostel at THQ Besham Shangla.		10.000		
34	Up-gradation of BHU Trangri to Rural Health Centre, District Mansehra.		9.138		
35	Up gradation of BHU Muhammad Nari to RHC, Charsadda		30.000		
36	Improvement & Standardisation of DHQ Hospital in Charsadda.			19.265	
37	Improvement & Standardisation of DHQ Hospital in Kohistan.			100.000	
38	Improvement & Standardisation of DHQ Hospital in Tank.			97.647	
39	Improvement & Standardisation of DHQ Hospital in Hangu.			100.000	
40	Improvement & Standardisation of DHQ Hospital Mardan.			113.237	

41	Up-gradation of Rural Health Centre Thakht Bai to Tehsil Headquarter Hospital,			19.848	
42	Up-gradation of RHC Shabaz Garhi and Toru to Category-D Hospital, District Ma			47.046	
43	Establishment of Tehsil Headquarter Hospital Chakdara, District Dir Lower.			45.345	
44	Up gradation of RHC Pattan to THQ Hospital, Kohistan			83.215	
45	Up-gradation of BHU Trangri to Rural Health Centre, District Mansehra.			10.026	
46	Up gradation of BHU to RHC.			11.852	
47	Up gradation of BHU Muhammad Nari to RHC, Charsadda			38.641	
48	Balance Civil Works and Purchase of equipment for RHC Zaida, District Swabi.			25.000	
49	Improvement & Standardisation of DHQ Hospital in Kohistan.(A )PDWP 01/09/09				64.605
50	Improvement & Standardisation of DHQ Hospital in Nowshera.(A )PDWP 07/05/12				200.000
51	Improvement & Standardisation of DHQ Hospital in Hangu.(A )PDWP 28/03/09				100.000
52	Establishment of Civil Hospital Doaba, District Hangu.(A )PDWP 28/03/09				44.988
53	Improvement & Standardisation of DHQ Hospital Mardan. (A ) PDWP 13/10/11				60.194
54	Up gradation of RHC Pattan to THQ Hospital, Kohistan(A )PDWP 25/02/10				21.330

55	Improvement & Standardisation of DHQ Hospital Mardan (Phase-II)(A )PDWP 18/10/10				188.121
56	Establishment of Accidents& Emergency Unit in DHQ Hospitals of Kohat &D.I.Khan. (A )PDWP 18/11/11				80.340
57	Construction of Doctors Hostel at THQ Besham Shangla. (A )DDWP 29/04/11				18.668
58	Improvement and Standardisation of DHQ Hospital Batkhela, Malakand.(A )PDWP 31/05/12				100.000
59	Up-Gradation of DHQ Hospital Kohat to Type-A Hospital (A )PDWP 12/04/11				50.000
60	Improvement &Standardisation of DHQ Hospital, Mardan (Phase-III) (A )PDWP 06/03/12				300.000
61	Establishment of A&E Unit in DHQ Hospital, Charsadda (B )PDWP				30.000
62	Up gradation of 10BHU to RHC in Khyber Pakhtunkhwa, on need basis.(A )PDWP 18/11/11				200.000
63	Establishment of 15BHU in Khyber Pakhtunkhwa, on need basis.(A )PDWP 25/02/10				76.000
64	Balance Civil Works & Purchase of equipment for RHC (Phase-II)(A )PDWP 28/03/12				160.762
65	Up gradation of BHU Muhammad Nari to RHC, Charsadda (A ) PDWP 26/03/10				11.623



66	Strengthening of 04 MCH Centres attached to Public Health Schools in Khyber Pakhtunkhwa (A )DDWP 31/03/12				8.258
67	Balance Civil Works and Purchase of equipment for RHC Zaida, District Swabi.(A )PDWP 22/12/11				30.000
68	Establishment of Civil Dispensary at Bari Siglo Rechawoo in District Kohistan.(B )DDWP				6.019
69	Improvement/Rehabilitation of BHU Miani, District Swabi (B )DDWP				8.000
		<b>759.83</b>	<b>698.81</b>	<b>711.12</b>	<b>1,758.91</b>

TABLE 19: HEALTH MTBF BUDGET VS. ACTUAL ALLOCATION

(Rs. In Million)

Department	Description	MTBF Budget Estimates 2010-2013			MTBF Budget Estimates 2011-2014			MTBF Budget Estimates 2012-2015		
		Budget Estimate 2010-11	Budget Forecast 2011-12	Budget Forecast 2012-13	Budget Estimate 2011-12	Budget Forecast 2012-13	Budget Forecast 2013-14	Budget Estimate 2012-13	Budget Forecast 2013-14	Budget Forecast 2014-15
Health	Current	5,941	6,535	7,188	7,837	8,195	8,913	10,330	12,201	14,455
	Current Total	5,941	6,535	7,188	7,837	8,195	8,913	10,330	12,201	14,455
	Development	6,571	7,228	7,951	6,467	7,114	8,181	9,933	9,933	7,991
	Development Total	6,571	7,228	7,951	6,467	7,114	8,181	9,933	9,933	7,991
	Health Total	12,512	13,763	15,139	14,304	15,308	17,094	20,264	22,134	22,446

**Comparison of MTBF Budget Estimates with Budget Forecast (i.e. MTBF 2011-14 with MTBF 2010-13)**

Current Budget	20%	14%
Development Budget	-11%	-11%
<b>Total Budget</b>	<b>4%</b>	<b>1%</b>
<b>Comparison of MTBF Budget Estimates with Budget Forecast (i.e. MTBF 2012-15 with MTBF 2010-13)</b>		
Current Budget	44%	
Development Budget	25%	
<b>Total Budget</b>	<b>34%</b>	
<b>Comparison of MTBF Budget Estimates with Budget Forecast (i.e. MTBF 2012-15 with MTBF 2011-14)</b>		
Current Budget	26%	37%
Development Budget	40%	21%
<b>Total Budget</b>	<b>32%</b>	<b>29%</b>

## **Appendix D: District Government: Analysis of Health Budget and Budgetary Trends**

TABLE 1: HEALTH BUDGET (CONSOLIDATED DISTRICTS) – TREND (NOMINAL & REAL TERMS)

(Rs. In Million)

	2008-09 Budget	2009-10 Budget	2010-11 Budget	2011-12 Budget	2012-13 Budget
Total Budget	2,996	3,554	5,036	5,871	7,511
<b>% increase (YoY)</b>		19%	42%	17%	28%
<b>Increase (from year 2008-09)</b>			68%	96%	151%
Budget Allocation (real terms)	2,996	3,195	4,346	5,237	6,991
<b>% Increase (YoY)</b>		5%	36%	21%	33%
<b>Increase (from year 2008-09)</b>			45%	75%	133%
<b>Using :</b>					
<b>Overall CPI (Economic Survey)</b>		10.1%	13.7%	10.8%	6.9%

TABLE 2: HEALTH BUDGET BY OBJECT CLASSIFICATION – CONSOLIDATED DISTRICTS

(Rs. In

Million)

Object Classification	Consolidated Districts									
	2008-09 B.E	% Compositio n	2009-10 B.E	% Compositio n	2010-11 B.E	% Compositio n	2011-12 B.E	% Compositio n	2012-13 B.E	% Compositio n
Employee Related Expenses	2,477	83%	3,073	86%	4,224	84%	5,176	88%	6,705	89%
Operating Expenses	413	14%	405	11%	586	12%	604	10%	618	8%
Employees Retirement Benefits	-	0%	-	0%	-	0%	-	0%	-	0%
Grants, Subsidies & Write Off Loans	50	2%	47	1%	66	1%	12	0%	114	2%
Transfer Payments	2	0%	2	0%	2	0%	2	0%	2	0%
Physical Assets	26	1%	11	0%	126	3%	37	1%	28	0%
Civil Works	0	0%	0	0%	1	0%	18	0%	20	0%
Repair & Maintenance	27	1%	15	0%	30	1%	22	0%	24	0%
<b>Total</b>	<b>2,996</b>	<b>100%</b>	<b>3,554</b>	<b>100%</b>	<b>5,036</b>	<b>100%</b>	<b>5,871</b>	<b>100%</b>	<b>7,511</b>	<b>100%</b>

TABLE 3 – HEALTH BUDGET BY FUNCTIONAL CLASSIFICATION – CONSOLIDATED DISTRICTS

(Rs. In Million)

Function Classification	Consolidated Districts									
	2008-09 B.E	% Comp	2009-10 B.E	% Comp	2010-11 B.E	% Comp	2011-12 B.E	% Comp	2012-13 B.E	% Comp
071102 - Drug Control	10	0%	12	0%	17	0%	23	0%	29	0%
073101 - General Hospital Services	2,538	85%	3,029	85%	4,249	84%	4,924	42%	6,406	43%
073301 - Mother and Child Health	22	1%	27	1%	34	1%	37	0%	43	0%
074101 - Anti-malaria	3	0%	4	0%	6	0%	298	3%	356	2%
074105 - EPI (Expanded Program of Immunization)	18	1%	20	1%	28	1%	589	5%	677	5%
074120 - Others(other health facilities & prevent	137	5%	167	5%	233	5%	-	0%	-	0%
076101 - Administration	268	9%	294	8%	469	9%	5,871	50%	7,511	50%
<b>Total</b>	<b>2,996</b>	<b>100%</b>	<b>3,554</b>	<b>100%</b>	<b>5,036</b>	<b>100%</b>	<b>11,742</b>	<b>100%</b>	<b>15,022</b>	<b>100%</b>

TABLE 4: HEALTH BUDGET - SALARY VS. NON SALARY

	(Rs. In Million)				
	2008-09 B.E	2009-10 B.E	2010-11 B.E	2011-12 B.E	2012-13 B.E
Salary	2,477	3,073	4,224	5,176	6,705
Non Salary	519	480	811	695	806
<b>Salary</b>	<b>83%</b>	<b>86%</b>	<b>84%</b>	<b>88%</b>	<b>89%</b>
<b>Non Salary</b>	<b>17%</b>	<b>14%</b>	<b>16%</b>	<b>12%</b>	<b>11%</b>

TABLE 5: HEALTH BUDGET GROWTH - SALARY VS. NON SALARY

	(Rs. In Million)				
	2008-09 B.E	2009-10 B.E	2010-11 B.E	2011-12 B.E	2012-13 B.E
Salary	2,477	3,073	4,224	5,176	6,705
<b>% increase (YoY)</b>		24%	37%	23%	30%
<b>% increase (from 2008-09)</b>			71%	109%	171%
Non Salary	519	480	811	695	806
<b>% increase (YoY)</b>		-7%	69%	-14%	16%
<b>% increase (from 2008-09)</b>			56%	34%	55%

TABLE 6: HEALTH BUDGET, MAJOR ITEMS - NON SALARY BUDGET

(Rs. In Million)

	2008-09 B.E	2009-10 B.E	2010-11 B.E	2011-12 B.E	2012-13 B.E
Operating Expenses	413	405	586	604	618
% increase (YoY)		-2%	45%	3%	2%
% increase (from 2008-09)			42%	46%	49%
Employees Retirement Benefits	174	146	117	-	-
% increase (YoY)		-16%	-19%	-100%	0%
Grants, Subsidies, Write off Loans	50	47	66	12	114
% increase (YoY)		-7%	40%	-81%	828%
% increase (from 2008-09)			31%	-75%	127%
Transfer Payments	2	2	2	2	2
% increase (YoY)		-1%	3%	0%	0%
% increase (from 2008-09)			2%	2%	3%
Physical Assets	26	11	126	37	28
% increase (YoY)		-57%	1020%	-71%	-25%
% increase (from 2008-09)			385%	41%	6%
Repair & Maintenance	27	15	30	22	24
% increase (YoY)		-45%	101%	-28%	11%
% increase (from 2008-09)			11%	-20%	-11%



TABLE 6-A: HEALTH CURRENT BUDGET - BREAKUP OF OPERATING EXPENSES

(Rs. In Million)

	2008-09 B.E	2009-10 B.E	2010-11 B.E	2011-12 B.E	2012-13 B.E
Travel & Transportation	39	42	71	77	98
<b>% increase (YoY)</b>		6%	69%	9%	27%
<b>% Increase from year 2008-09</b>			79%	95%	148%
Utilities	96	98	118	130	153
<b>% increase (YoY)</b>		3%	21%	10%	18%
<b>% Increase from year 2008-09</b>			24%	36%	60%
Purchase of drug and medicines	92	104	99	109	132
<b>% increase (YoY)</b>		13%	-5%	11%	21%
<b>% Increase from year 2008-09</b>			7%	19%	43%
Other Operating Expenses	186	161	298	287	235
<b>% increase (YoY)</b>		-14%	86%	-4%	-18%
<b>% Increase from year 2008-09</b>			60%	54%	26%

TABLE 7: HEALTH BUDGET - PURCHASE OF DRUGS & MEDICINE

(Rs. In Million)

Purchase of Drugs and Medicines	2008-09 B.E	2009-10 B.E	2010-11 B.E	2011-12 B.E	2012-13 B.E
Purchase of Drugs and Medicines	92	104	99	109	132
<b>% increase (YoY)</b>		<b>13%</b>	<b>-5%</b>	<b>11%</b>	<b>21%</b>

TABLE 8: HEALTH BUDGET (CONSOLIDATED DISTRICTS) –% SHARE OF LARGE DISTRICTS

(Rs. In Million)

District	2010-11 Budget	% of Total Budget	2011-12 Budget	% of Total Budget	2012-13 Budget	% of Total Budget
Peshawar	503	10%	561	11%	678	13%
Dir At Timargara	341	7%	365	7%	415	8%
Mansehra	299	6%	381	8%	507	10%
Mardan	254	5%	284	6%	431	9%
Nowshera	252	5%	365	7%	450	9%
Swat	257	5%	234	5%	386	8%
<b>Total</b>	<b>1,905</b>	<b>38%</b>	<b>2,189</b>	<b>43%</b>	<b>2,867</b>	<b>57%</b>
<b>Consolidated Districts Budget</b>	<b>5,036</b>		<b>5,871</b>		<b>7,511</b>	

TABLE 9: HEALTH BUDGET - DISTRICTS SHOWING HIGH GROWTH RATE

(Rs. In Million)

	2008-09 Budget	2009-10 Budget	2010-11 Budget	2011-12 Budget	2012-13 Budget
Swat	152	160	257	234	386
<b>% increase (YoY)</b>		<b>5%</b>	<b>61%</b>	<b>-9%</b>	<b>65%</b>
Mardan	275	189	254	284	431
<b>% increase (YoY)</b>		<b>-31%</b>	<b>34%</b>	<b>12%</b>	<b>52%</b>
Kohat	169	187	250	250	379
<b>% increase (YoY)</b>		<b>11%</b>	<b>33%</b>	<b>0%</b>	<b>52%</b>
Tank	53	66	104	94	139
<b>% increase (YoY)</b>		<b>25%</b>	<b>57%</b>	<b>-9%</b>	<b>47%</b>
Charsadda	165	168	228	240	350
<b>% increase (YoY)</b>		<b>2%</b>	<b>35%</b>	<b>5%</b>	<b>46%</b>
Swabi	124	128	174	233	339
<b>% increase (YoY)</b>		<b>3%</b>	<b>36%</b>	<b>34%</b>	<b>45%</b>
Dera Ismail Khan	109	152	198	206	294
<b>% increase (YoY)</b>		<b>39%</b>	<b>31%</b>	<b>4%</b>	<b>43%</b>

TABLE 10: HEALTH BUDGET - DISTRICTS SHOWING NEGATIVE BUDGET GROWTH

(Rs. In Million)

	2008-09 Budget	2009-10 Budget	2010-11 Budget	2011-12 Budget	2012-13 Budget
Kohistan At Dassu	40	49	74	90	50
<b>% increase (YoY)</b>		<b>21%</b>	<b>52%</b>	<b>21%</b>	<b>-45%</b>
Malakand	124	168	257	381	359
<b>% increase (YoY)</b>		<b>36%</b>	<b>53%</b>	<b>48%</b>	<b>-6%</b>
Lakki	130	139	164	236	230
<b>% increase (YoY)</b>		<b>7%</b>	<b>18%</b>	<b>44%</b>	<b>-3%</b>

TABLE 11: HEALTH BUDGET - DISTRICTS SHOWING HIGH PERCENTAGE OF SALARY BUDGET (2010-11)

(Rs. In Million)

District	2010-11			2011-12			2012-13		
	Salary Budget	Non Salary Budget	Total Budget	Salary Budget	Non Salary Budget	Total Budget	Salary Budget	Non Salary Budget	Total Budget
Bannu	103	4	107	113	4	117	153	7	160
<b>% share</b>	<b>96%</b>	<b>4%</b>		<b>97%</b>	<b>3%</b>		<b>96%</b>	<b>4%</b>	
Dera Ismail Khan	170	28	198	192	14	206	285	9	294
<b>% share</b>	<b>86%</b>	<b>14%</b>		<b>93%</b>	<b>7%</b>		<b>97%</b>	<b>3%</b>	
Dir At Timargara	261	80	341	341	23	365	387	28	415
<b>% share</b>	<b>77%</b>	<b>23%</b>		<b>94%</b>	<b>6%</b>		<b>93%</b>	<b>7%</b>	
Lakki	145	19	164	213	23	236	213	17	230
<b>% share</b>	<b>88%</b>	<b>12%</b>		<b>90%</b>	<b>10%</b>		<b>93%</b>	<b>7%</b>	
Shangla	110	14	124	131	11	142	165	11	176
<b>% share</b>	<b>89%</b>	<b>11%</b>		<b>92%</b>	<b>8%</b>		<b>94%</b>	<b>6%</b>	
Swat	222	35	257	213	21	234	360	25	386
<b>% share</b>	<b>87%</b>	<b>13%</b>		<b>91%</b>	<b>9%</b>		<b>93%</b>	<b>7%</b>	

TABLE 12: HEALTH BUDGET - DISTRICTS SHOWING HIGH GROWTH RATE IN SALARY BUDGET

(Rs. In Million)

Salary Budget	2008-09 B.E	2009-10 B.E	2010-11 B.E	2011-12 B.E	2012-13 B.E
Kohat	130	153	215	208	331
<b>% increase (YoY)</b>		<b>17%</b>	<b>41%</b>	<b>-3%</b>	<b>59%</b>
Batgaram	2	34	65	131	74
<b>% increase (YoY)</b>		<b>1694%</b>	<b>90%</b>	<b>103%</b>	<b>-43%</b>
Mardan	179	167	205	254	392
<b>% increase (YoY)</b>		<b>-7%</b>	<b>23%</b>	<b>23%</b>	<b>54%</b>
Swabi	100	106	157	192	301
<b>% increase (YoY)</b>		<b>7%</b>	<b>48%</b>	<b>22%</b>	<b>57%</b>
Swat	139	149	222	213	360
<b>% increase (YoY)</b>		<b>7%</b>	<b>49%</b>	<b>-4%</b>	<b>69%</b>
Tank	48	55	82	83	127
<b>% increase (YoY)</b>		<b>14%</b>	<b>50%</b>	<b>1%</b>	<b>54%</b>

TABLE 13: HEALTH CURRENT BUDGET - DISTRICTS SHOWING HIGH GROWTH RATE IN NON-SALARY BUDGET

(Rs. In Million)

Non Salary Budget	2008-09 B.E	2009-10 B.E	2010-11 B.E	2011-12 B.E	2012-13 B.E
Batgaram	50	34	65	131	74
<b>% increase (YoY)</b>		<b>-32%</b>	<b>90%</b>	<b>103%</b>	<b>-43%</b>
Bannu	8	73	103	113	153
<b>% increase (YoY)</b>		<b>875%</b>	<b>40%</b>	<b>10%</b>	<b>35%</b>
Dir (Upper)	14	97	150	154	180
<b>% increase (YoY)</b>		<b>598%</b>	<b>54%</b>	<b>3%</b>	<b>17%</b>
Charsadda	19	152	207	219	322
<b>% increase (YoY)</b>		<b>706%</b>	<b>36%</b>	<b>6%</b>	<b>47%</b>
Mardan	96	167	205	254	392
<b>% increase (YoY)</b>		<b>73%</b>	<b>23%</b>	<b>23%</b>	<b>54%</b>

## **Appendix E: Health Department (Provincial Government): Analysis of Health Budget Execution and Expenditure Trends**



TABLE 1: HEALTH EXPENDITURE - TREND

(Rs. In Million)

	B.E 2008-09	A.E 2008-09	B.E 2009-10	A.E 2009-10	B.E 2010-11	A.E 2010-11	B.E 2011-12	A.E 2011-12
Total budget/ Expenditure	7,495	7,278	8,359	8,266	12,512	11,408	14,304	16,587
<b>Execution Rate</b>		<b>97%</b>		<b>99%</b>		<b>91%</b>		<b>116%</b>
<b>Actual Expenditure (real terms)</b>		<b>7,278</b>		<b>7,432</b>		<b>9,845</b>		<b>14,795</b>
<b>% increase (YoY)</b>				<b>2%</b>		<b>32%</b>		<b>50%</b>
<b>Using :</b>								
<b>Overall CPI (Economic Survey)</b>				10.1%		13.7%		10.8%

TABLE 1-A: HEALTH CURRENT &amp; DEVELOPMENT BUDGET EXPENDITURE – TREND

(Rs in Million)

	B.E 2008-09	A.E 2008-09	B.E 2009-10	A.E 2009-10	B.E 2010-11	A.E 2010-11	B.E 2011-12	A.E 2011-12
Current Budget	3,534	3,569	4,025	4,607	5,941	6,758	7,837	8,397
<b>Execution Rate</b>		<b>101%</b>		<b>114%</b>		<b>114%</b>		<b>107%</b>
<b>% increase (YoY)</b>				<b>29%</b>		<b>47%</b>		<b>24%</b>
<b>Percentage share</b>		<b>49%</b>		<b>56%</b>		<b>59%</b>		<b>51%</b>
Development Expenditure	3,961	3,709	4,334	3,659	6,571	4,651	6,467	8,190
<b>Budget Execution Rate</b>		<b>94%</b>		<b>84%</b>		<b>71%</b>		<b>127%</b>
<b>% increase (YoY)</b>				<b>-1%</b>		<b>27%</b>		<b>76%</b>
<b>Percentage share</b>		<b>51%</b>		<b>44%</b>		<b>41%</b>		<b>49%</b>

TABLE 2: TOTAL PROVINCE – BUDGET & EXPENDITURE

(Rs. In Million)

Description	2008-09			2009-10			2010-11			2011-12		
	Budget	Actual	exec rate	Budget	Actual	exec rate	Budget	Actual	exec rate	Budget	Actual	exec rate
Provincial Budget	108,845	106,468	98%	131,157	148,001	113%	197,242	71,603	36%	249,151	-	0%
<b>% increase (YoY)</b>				20%			50%			26%		
<b>% increase (from year 2008-09)</b>							81%			90%		
-Current Revenue Expenditure	67,300	71,614	106%	80,000	104,418	131%	127,958	57,366	45%	164,010		0%
<b>% increase (YoY)</b>				19%			60%			28%		
<b>% increase (from year 2008-09)</b>							90%			105%		
-Development Expenditure	41,545	34,854	84%	51,157	43,583	85%	69,284	14,237	21%	85,141		0%
<b>% increase (YoY)</b>				23%			35%			23%		
<b>% increase (from year 2008-09)</b>							67%			66%		

TABLE 3: COMPARISON OF HEALTH BUDGET ESTIMATES, REVISED ESTIMATES & ACTUAL EXPENDITURE

(Rs. In Million)

	2008-09			2009-10			2010-11			2011-12		
	B.E	R.E	A.E	B.E	R.E	A.E	B.E	R.E	A.E	B.E	R.E	A.E
Total Budget	7,495	7,776	7,278	8,359	9,007	8,266	12,512	13,403	11,408	14,304	17,505	16,587
Estimate Revision (%)		4%			8%			7%			22%	
Execution Rate Compared to R.E			94%			92%			85%			95%

## Current Budget Expenditure

TABLE 4: HEALTH CURRENT BUDGET EXPENDITURE - TREND

(Rs. In Million)

	B.E 2008-09	A.E 2008-09	B.E 2009-10	A.E 2009-10	B.E 2010-11	A.E 2010-11	B.E 2011-12	A.E 2011-12
Current Budget	3,534	3,569	4,025	4,607	5,941	6,758	7,837	8,397
<b>Execution Rate</b>		<b>101%</b>		<b>114%</b>		<b>114%</b>		<b>107%</b>
<b>Actual Expenditure (real terms)</b>		<b>3,569</b>		<b>4,142</b>		<b>5,832</b>		<b>7,490</b>
<b>% increase (YoY)</b>				<b>16%</b>		<b>41%</b>		<b>28%</b>
<b>Using :</b>								
<b>Overall CPI (Economic Survey)</b>				10.1%		13.7%		10.8%

TABLE 5: COMPARISON OF HEALTH BUDGET ESTIMATES, REVISED ESTIMATES & ACTUAL EXPENDITURE

(Rs. In Million)

	2008-09			2009-10			2010-11			2011-12		
	B.E	R.E	A.E	B.E	R.E	A.E	B.E	R.E	A.E	B.E	R.E	A.E
Current Budget	3,534	4,050	3,569	4,025	5,354	4,607	5,941	8,638	6,758	7,837	8,972	8,397
<b>Estimate Revision (%)</b>		<b>15%</b>			<b>33%</b>			<b>45%</b>			<b>14%</b>	
<b>Execution Rate Compared to R.E</b>			<b>88%</b>			<b>86%</b>			<b>78%</b>			<b>94%</b>

TABLE 6: HEALTH CURRENT BUDGET EXPENDITURE – SALARY VS. NON SALARY

(Rs. In Million)

Current Budget	2008-09 B.E	2008-09 A.E	2009-10 B.E	2009-10 A.E	2010-11 B.E	2010-11 A.E	2011-12 B.E	2011-12 A.E
Salary	1,794	809	2,406	1,021	4,021	1,330	5,619	1,922
<b>Execution Rate</b>		<b>45%</b>		<b>42%</b>		<b>33%</b>		<b>34%</b>
<b>% increase (YoY)</b>				<b>26%</b>		<b>30%</b>		<b>45%</b>
<b>% increase (from 2008-09)</b>								<b>138%</b>
Non Salary	1,740	2,760	1,619	3,586	1,919	5,428	2,219	6,475
<b>Execution Rate</b>		<b>159%</b>		<b>221%</b>		<b>283%</b>		<b>292%</b>
<b>% increase (YoY)</b>				<b>30%</b>		<b>51%</b>		<b>19%</b>
<b>% increase (from 2008-09)</b>								<b>135%</b>

TABLE 6-A: HEALTH CURRENT BUDGET EXPENDITURE – SALARY VS. NON SALARY COMPOSITION (IN PERCENTAGE)

Current Budget	2008-09 B.E	2008-09 A.E	2009-10 B.E	2009-10 A.E	2010-11 B.E	2010-11 A.E	2011-12 B.E	2011-12 A.E
Salary	51%	23%	60%	22%	68%	20%	72%	23%
Non Salary	49%	77%	40%	78%	32%	80%	28%	77%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

TABLE 7: HEALTH CURRENT BUDGET EXPENDITURE – DRUGS & MEDICINE

(Rs. In Million)

	2008-09 B.E	2008-09 A.E	2009-10 B.E	2009-10 A.E	2010-11 B.E	2010-11 A.E	2011-12 B.E	2011-12 A.E
Drugs & Medicine	25	79	28	112	118	199	132	193
<b>Execution Rate</b>		<b>313%</b>		<b>405%</b>		<b>168%</b>		<b>146%</b>

TABLE 8: HEALTH CURRENT BUDGET EXPENDITURE, MAJOR ITEMS – NON SALARY

(Rs. In Million)

	2008-09 B.E	2008-09 A.E	2009-10 B.E	2009-10 A.E	2010-11 B.E	2010-11 A.E	2011-12 B.E	2011-12 A.E
Operating Expenses	495	191	396	303	547	410	636	506
<b>Execution Rate</b>		<b>39%</b>		<b>77%</b>		<b>75%</b>		<b>79%</b>
Grants, Subsidies & Write Off Loans	322	35	354	109	303	86	318	142
<b>Execution Rate</b>		<b>11%</b>		<b>31%</b>		<b>29%</b>		<b>45%</b>
Transfer Payments	919	2,523	866	3,150	1,044	4,513	1,253	5,793
<b>Execution Rate</b>		<b>274%</b>		<b>364%</b>		<b>432%</b>		<b>462%</b>
Physical Assets	0	6	0	9	11	406	1	18
<b>Execution Rate</b>		<b>1644%</b>		<b>2840%</b>		<b>3855%</b>		<b>1590%</b>
Repair & Maintenance	3	5	3	10	12	12	10	15
<b>Execution Rate</b>		<b>179%</b>		<b>291%</b>		<b>103%</b>		<b>146%</b>

TABLE 8-A: HEALTH CURRENT BUDGET - BREAKUP OF OPERATING EXPENSES

	2008-09 B.E	2008-09 A.E	2009-10 B.E	2009-10 A.E	2010-11 B.E	2010-11 A.E	2011-12 B.E	2011-12 A.E
POL	4	8	5	14	14	17	12	28
<b>% increase (YoY)</b>		<b>128%</b>	<b>-40%</b>	<b>175%</b>	<b>3%</b>	<b>23%</b>	<b>-28%</b>	<b>128%</b>
<b>% Increase from year 2008-09</b>							<b>239%</b>	<b>240%</b>
Utilities	69	42	83	83	108	82	101	114
<b>% increase (YoY)</b>		<b>-39%</b>	<b>96%</b>	<b>0%</b>	<b>29%</b>	<b>-24%</b>	<b>24%</b>	<b>12%</b>
<b>% Increase from year 2008-09</b>							<b>46%</b>	<b>167%</b>
Purchase of drug and medicines	25	79	28	112	118	199	132	193
<b>% increase (YoY)</b>		<b>213%</b>	<b>-65%</b>	<b>305%</b>	<b>6%</b>	<b>68%</b>	<b>-34%</b>	<b>46%</b>
<b>% Increase from year 2008-09</b>							<b>424%</b>	<b>144%</b>
Other Operating Expenses	397	62	280	95	307	112	391	171
<b>% increase (YoY)</b>		<b>-84%</b>	<b>353%</b>	<b>-66%</b>	<b>225%</b>	<b>-64%</b>	<b>249%</b>	<b>-56%</b>
<b>% Increase from year 2008-09</b>							<b>-2%</b>	<b>178%</b>

## Development Budget Expenditure

TABLE 9: HEALTH DEVELOPMENT BUDGET EXPENDITURE - TREND

(Rs. In Million)

	2008-09 B.E	2008-09 A.E	2009-10 B.E	2009-10 A.E	2010-11 B.E	2010-11 A.E	2011-12 B.E	2011-12 A.E
Development Expenditure	3,961	3,709	4,334	3,659	6,571	4,651	6,467	8,190
<b>Budget Execution Rate</b>		<b>94%</b>		<b>84%</b>		<b>71%</b>		<b>127%</b>
% increase (YoY)				-1%		27%		76%
								121%
<b>Actual Expenditure (real terms)</b>		<b>3,709</b>		<b>3,289</b>		<b>4,013</b>		<b>7,305</b>
% increase (YoY)				-11%		22%		82%
Using :								
<b>Overall CPI (Economic Survey)</b>				10.1%		13.7%		10.8%

TABLE 10: HEALTH DEVELOPMENT BUDGET – BUDGET ESTIMATES VS. REVISED ESTIMATES

(Rs. In Million)

	B.E 2008-09	R.E 2008-09	B.E 2009-10	R.E 2009-10	B.E 2010-11	R.E 2010-11	B.E 2011-12	R.E 2011-12
Total Development	3,961	3,726	4,334	3,653	6,571	4,766	6,467	8,534
<b>Estimate Revision (%)</b>		<b>-6%</b>		<b>-16%</b>		<b>-27%</b>		<b>32%</b>



TABLE 10-A: HEALTH CURRENT BUDGET - BREAKUP OF OPERATING EXPENSES

Rs. In Million

	2008-09 B.E	2008-09 A.E	2009-10 B.E	2009-10 A.E	2010-11 B.E	2010-11 A.E	2011-12 B.E	2011-12 A.E
POL	4	8	5	14	14	17	12	28
<b>% increase (YoY)</b>		<b>128%</b>	<b>-40%</b>	<b>175%</b>	<b>3%</b>	<b>23%</b>	<b>-28%</b>	<b>128%</b>
<b>% Increase from year 2008-09</b>							<b>239%</b>	<b>240%</b>
Utilities	69	42	83	83	108	82	101	114
<b>% increase (YoY)</b>		<b>-39%</b>	<b>96%</b>	<b>0%</b>	<b>29%</b>	<b>-24%</b>	<b>24%</b>	<b>12%</b>
<b>% Increase from year 2008-09</b>							<b>46%</b>	<b>167%</b>
Purchase of drug and medicines	25	79	28	112	118	199	132	193
<b>% increase (YoY)</b>		<b>213%</b>	<b>-65%</b>	<b>305%</b>	<b>6%</b>	<b>68%</b>	<b>-34%</b>	<b>46%</b>
<b>% Increase from year 2008-09</b>							<b>424%</b>	<b>144%</b>
Other Operating Expenses	397	62	280	95	307	112	391	171
<b>% increase (YoY)</b>		<b>-84%</b>	<b>353%</b>	<b>-66%</b>	<b>225%</b>	<b>-64%</b>	<b>249%</b>	<b>-56%</b>
<b>% Increase from year 2008-09</b>							<b>-2%</b>	<b>178%</b>

**Table 11: Comparison of Health Development Budget Estimates, Revised Estimates & Actual Expenditure**

(Rs. In Million)

	2008-09			2009-10			2010-11			2011-12		
	B.E	R.E	A.E	B.E	R.E	A.E	B.E	R.E	A.E	B.E	R.E	A.E
Development Budget	3,961	3,726	3,709	4,334	3,653	3,659	6,571	4,766	4,651	6,467	8,534	8,190
<b>Estimate Revision (%)</b>		<b>-6%</b>			<b>-16%</b>			<b>-27%</b>			<b>32%</b>	
<b>Execution Rate Compared to R.E</b>			<b>100%</b>			<b>100%</b>			<b>98%</b>			<b>96%</b>

TABLE 12: COMPARISON OF HEALTH DEVELOPMENT BUDGET ESTIMATES WITH ACTUAL EXPENDITURE

(Rs. In Million)

	B.E 2008-09	A.E 2008-09	B.E 2009-10	A.E 2009-10	B.E 2010-11	A.E 2010-11	B.E 2011-12	A.E 2011-12
Employee Related Expenses	-	35	-	-	-	-		48
<b>Execution Rate</b>		<b>0%</b>		<b>0%</b>		<b>0%</b>		<b>0%</b>
Operating Expenses	179	96	300	159	1,651	416	1,994	3,560
<b>Execution Rate</b>		<b>54%</b>		<b>53%</b>		<b>25%</b>		<b>179%</b>
Physical Assets	50	26	59	258	35	70	-	-
<b>Execution Rate</b>		<b>53%</b>		<b>435%</b>		<b>200%</b>		<b>0%</b>
Civil Works	3,731	3,551	3,974	3,242	4,885	4,164	4,473	4,582
<b>Execution Rate</b>		<b>95%</b>		<b>82%</b>		<b>85%</b>		<b>102%</b>
<b>Total</b>	<b>3,961</b>	<b>3,709</b>	<b>4,334</b>	<b>3,659</b>	<b>6,571</b>	<b>4,651</b>	<b>6,467</b>	<b>8,190</b>
<b>Execution Rate</b>		<b>94%</b>		<b>84%</b>		<b>71%</b>		<b>127%</b>

**Appendix F: District Government: Analysis of Health Budget Execution and Expenditure Trends**

TABLE 1: CONSOLIDATED DISTRICTS – HEALTH BUDGET ESTIMATES VS. ACTUAL EXPENDITURE

(Rs. In Million)

	2008-09 B.E	2008-09 A.E	2009-10 B.E	2009-10 A.E	2010-11 B.E	2010-11 A.E	2011-12 B.E	2011-12 A.E
Total Expenditure	2,996	3,527	3,554	4,006	5,036	5,549	5,871	7,223
<b>Execution Rate</b>		<b>118%</b>		<b>113%</b>		<b>110%</b>		<b>123%</b>
% increase (YoY)				14%		38%		30%
<b>Actual Expenditure (real terms)</b>		<b>3,527</b>		<b>3,602</b>		<b>4,788</b>		<b>6,443</b>
% increase (YoY)				2%		33%		35%
<b>Using :</b>								
<b>Overall CPI (Economic Survey)</b>				10.1%		13.7%		10.8%

TABLE 2: CONSOLIDATED DISTRICTS – HEALTH ACTUAL EXPENDITURE - TREND

(Rs. In Million)

	2008-09 A.E	2009-10 A.E	2010-11 A.E	2011-12 A.E
Total Expenditure	3,527	4,006	5,549	7,223
% increase (YoY)		14%	38%	30%
% increase (from 2008-09)			57%	105%

TABLE 3: HEALTH BUDGET EXPENDITURE – SALARY VS. NON SALARY COMPOSITION (IN PERCENTAGE)

	2008-09 B.E	2008-09 A.E	2009-10 B.E	2009-10 A.E	2010-11 B.E	2010-11 A.E	2011-12 B.E	2011-12 A.E
Salary	83%	78%	86%	78%	84%	77%	88%	79%
Non Salary	17%	22%	14%	22%	16%	23%	12%	21%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

TABLE 3-A: HEALTH BUDGET EXPENDITURE – SALARY VS. NON SALARY

(Rs. In Million)

	2008-09 B.E	2008-09 A.E	2009-10 B.E	2009-10 A.E	2010-11 B.E	2010-11 A.E	2011-12 B.E	2011-12 A.E
Salary	2,477	2,737	3,073	3,119	4,224	4,254	5,176	5,703
<b>Execution Rate</b>		<b>110%</b>		<b>101%</b>		<b>101%</b>		<b>110%</b>
Non Salary	519	790	480	887	811	1,294	695	1,520
<b>Execution Rate</b>		<b>152%</b>		<b>185%</b>		<b>160%</b>		<b>219%</b>

TABLE 4: HEALTH BUDGET EXPENDITURE, NON SALARY MAJOR ITEMS – EXECUTION RATE &amp; GROWTH

(Rs. In Million)

	2008-09 B.E	2008-09 A.E	2009-10 B.E	2009-10 A.E	2010-11 B.E	2010-11 A.E	2011-12 B.E	2011-12 A.E
Operating Expenses	413	641	405	731	586	1,016	604	1,186
<b>Execution Rate</b>		<b>155%</b>		<b>180%</b>		<b>173%</b>		<b>197%</b>
<b>% increase (YoY)</b>				<b>14%</b>		<b>39%</b>		<b>17%</b>
Grants, Subsidies, Write off Loans	50	82	47	97	66	138	12	190
<b>Execution Rate</b>		<b>164%</b>		<b>206%</b>		<b>209%</b>		<b>1543%</b>
<b>% increase (YoY)</b>				<b>18%</b>		<b>42%</b>		<b>38%</b>
Physical Assets	26	41	11	36	126	101	37	99
<b>Execution Rate</b>		<b>158%</b>		<b>322%</b>		<b>80%</b>		<b>269%</b>
<b>% increase (YoY)</b>				<b>-12%</b>		<b>180%</b>		<b>-2%</b>
Repair & Maintenance	27	24	15	22	30	36	22	42
<b>Execution Rate</b>		<b>87%</b>		<b>143%</b>		<b>119%</b>		<b>191%</b>
<b>% increase (YoY)</b>				<b>-9%</b>		<b>67%</b>		<b>16%</b>

TABLE 5: HEALTH BUDGET EXPENDITURE – DRUGS &amp; MEDICINE

(Rs. In Million)

	2008-09 B.E	2008-09 A.E	2009-10 B.E	2009-10 A.E	2010-11 B.E	2010-11 A.E	2011-12 B.E	2011-12 A.E
Drugs & Medicine	92	234	104	291	99	331	109	390
<b>Execution Rate</b>		<b>254%</b>		<b>279%</b>		<b>335%</b>		<b>357%</b>

TABLE 6: HEALTH BUDGET EXPENDITURE -DISTRICTS SHOWING HIGH EXECUTION RATE

(Rs. In Million)

District	2008-09 B.E	2008-09 A.E	2009-10 B.E	2009-10 A.E	2010-11 B.E	2010-11 A.E	2011-12 B.E	2011-12 A.E
Mardan	275	307	189	278	254	383	284	478
<b>Execution Rate</b>		<b>111%</b>		<b>147%</b>		<b>151%</b>		<b>168%</b>
Charsadda	165	205	168	226	228	307	240	385
<b>Execution Rate</b>		<b>124%</b>		<b>134%</b>		<b>135%</b>		<b>161%</b>
Dera Ismail Khan	109	136	152	181	198	264	206	358
<b>Execution Rate</b>		<b>124%</b>		<b>119%</b>		<b>133%</b>		<b>174%</b>
Swabi	124	144	128	167	174	228	233	343
<b>Execution Rate</b>		<b>116%</b>		<b>130%</b>		<b>131%</b>		<b>147%</b>
Swat	152	154	160	191	257	286	234	349
<b>Execution Rate</b>		<b>101%</b>		<b>119%</b>		<b>112%</b>		<b>150%</b>
Bannu	70	87	83	100	107	136	117	169
<b>Execution Rate</b>		<b>125%</b>		<b>121%</b>		<b>127%</b>		<b>145%</b>

TABLE 7: HEALTH BUDGET EXPENDITURE -DISTRICTS SHOWING LOW EXECUTION RATE

(Rs. In Million)

District	2008-09 B.E	2008-09 A.E	2009-10 B.E	2009-10 A.E	2010-11 B.E	2010-11 A.E	2011-12 B.E	2011-12 A.E
Peshawar	223	299	302	280	503	408	561	518
<b>Execution Rate</b>		<b>134%</b>		<b>93%</b>		<b>81%</b>		<b>92%</b>
Nowshera	154	177	181	200	252	268	365	351
<b>Execution Rate</b>		<b>114%</b>		<b>110%</b>		<b>107%</b>		<b>96%</b>
Malakand	124	207	168	177	257	248	381	348
<b>Execution Rate</b>		<b>167%</b>		<b>105%</b>		<b>96%</b>		<b>91%</b>



TABLE 8: HEALTH BUDGET EXPENDITURE –DISTRICTS SPECIFIC SERVICE DELIVERY AREA

(Rs. In Million)

Category	Abbreviation	Kohat			Mansehra			Mardan		
		2009-10 A.E	2010-11 A.E	2011-12 A.E	2009-10 A.E	2010-11 A.E	2011-12 A.E	2009-10 A.E	2010-11 A.E	2011-12 A.E
Executive District Officer - Health	EDO-H	20.48	28.58	35.21	34.28	45.81	55.36	67.61	77.99	93.90
District Headquarter Hospital	DHQ Hospital	130.81	161.92	208.39	85.99	123.92	171.02	101.59	142.74	171.75
Basic Health Unit	BHU	36.52	38.33	50.66	62.12	92.22	112.86	54.62	71.06	93.73
Rural Health Center	RHC	19.04	23.47	31.89	22.61	33.02	40.06	25.13	39.92	39.91
Tehsil Headquarter Hospital	THQ	-	-	-	6.35	9.90	12.24	-	-	-
Clinic / Dispensary	Clinic	7.01	8.72	10.47	17.75	39.26	54.81	37.77	52.17	74.54
Maternal & Neonatal Child Health	MNCH	1.93	2.23	2.69	1.71	2.19	3.14	0.69	-	-
<b>Total</b>		<b>215.78</b>	<b>263.25</b>	<b>339.31</b>	<b>230.81</b>	<b>346.31</b>	<b>449.49</b>	<b>287.41</b>	<b>383.89</b>	<b>473.83</b>
<b>% Share:</b>										
Executive District Officer -Health	EDO-H	9%	11%	10%	15%	13%	12%	24%	20%	20%
District Headquarter Hospital	DHQ Hospital	61%	62%	61%	37%	36%	38%	35%	37%	36%
Basic Health Unit	BHU	17%	15%	15%	27%	27%	25%	19%	19%	20%
Rural Health Center	RHC	9%	9%	9%	10%	10%	9%	9%	10%	8%
Tehsil Headquarter Hospital	THQ	0%	0%	0%	3%	3%	3%	0%	0%	0%
Clinic / Dispensary	Clinic	3%	3%	3%	8%	11%	12%	13%	14%	16%
Maternal & Neonatal Child Health	MNCH	1%	1%	1%	1%	1%	1%	0%	0%	0%
<b>Total</b>		<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

