ANNUAL BUDGET PERFORMANCE REPORT

2021-22

HEALTH DEPARTMENT
KHYBER PAKHTUNKHWA

Contents

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Abbreviations

AD	Administrative Department
SNG	Subnational Governance Program
IFMIS	Integrated Financial Management Information System
FMU	Financial Management Unit
GoKP	Government of Khyber Pakhtunkhwa
PFM	Public Financial Management
FMIU	Financial Management Information Unit
FD	Finance Department, Government of Khyber Pakhtunkhwa
SAP	Systems Applications and Products in Data Processing
BHU	Basic Health Unit
RHC	Rural Health Centre's
MCHCs	Maternal and Child Health Centre's
CD	Civil Dispensaries
CMWs	Community Midwives
LHWs	Lady Health Workers
OPD	Out-Patient Department
IPD	In Patient Department
PMMS	Pakistan Maternal Mortality Survey
NIPS	National Institute of Population Studies
MTI	Medical Teaching Institute
MS	Medical Superintendent
BOG	Board of Governance
DGHS	Director General Health Services
PHSA	Public Health Services Academy
EPI	Expanded Programme on immunization
HD	Health Department
TB	Tuberculosis
MTI	Medical Teaching Institution
MMR	Maternal mortality ratio
PCMC	Primary Healthcare Management Committee
HMC	Hospital Management Committee

QMS	Que Management System
PHC	Primary Health Care
THQ	Tehsil Head Quarter
DHQ	District Head Quarter
ADP	Annual Development Programme
NMDs	Newly Merged Districts

1. Foreword

We are pleased to present the Annual Performance and Budget Execution Report of the Health Department for the financial year 2021-22. Budgeting and planning are a series of fruitless exercises if a subsequent analysis of actual budgetary execution is not performed. The lessons learned and conclusions drawn from periodic analysis of actual expenditures are of tremendous value when data is available at the fingertips of management to plan the path ahead. We firmly believe that transparency and constructive debate improves future decision making and acts as an accountability check on the government department.

It is critical that decision-makers are aware of the budgetary position and the pace of execution in the development sector. Financial Management Cell (FMC) of Health Department continues to support the management by conducting periodic (quarterly and annually) reviews with the technical assistance of SNG-II. We believe that these reviews present the financial results of the budget utilization, identify weaknesses if any, and suggest measures for improvement in expediting the implementation of public investment portfolios promptly to achieve the avowed objectives of provisioning of quality, instant, and required public health services.

This report presents the financial results of the budget utilization in easy-to-understand manner for greater consumption of the health sector administration, public representatives and citizens at large. This report is also important for:

- Policy formulation and performance analysis;
- Allocating resources efficiently among various types and levels of health facilities;
- Ensuring compliance with the budgetary resources approved by the legislature; and
- Day-to-day administration of the budget

A more detailed breakdown of departmental expenditure and time-series analysis against previous years is included in the corresponding annual performance and budget execution report.

2. Executive Summary

The Annual Performance and Budget Execution Report contains the record of Health Department expenditure data for the Financial Year 2021-22 of Provincial, Settled District and Newly Merged Districts and health service delivery analysis. The arrangement for this report is in following structure:

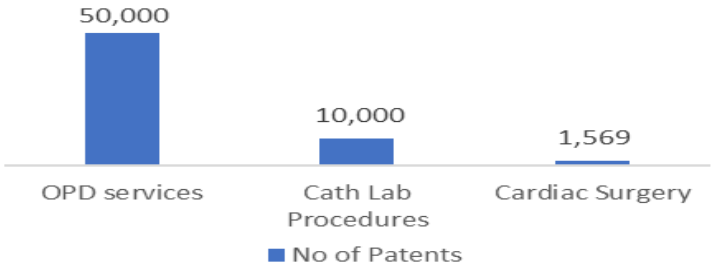
- Health Department Budget and Expenditure overview FY 2021-22 over FY 2020-21
- Health Service Delivery Analysis
    - Primary Health Care
    - Secondary Health Care Services
    - Tertiary Health Care Services
    - Improved governance and accountability
    - Sehat Card utilization
- Budget Estimates by Service Delivery – OBB
- Financial Analysis by Attached Department
- Procurement Financial Reporting
- Human Resource Management

2.1 Key Findings:

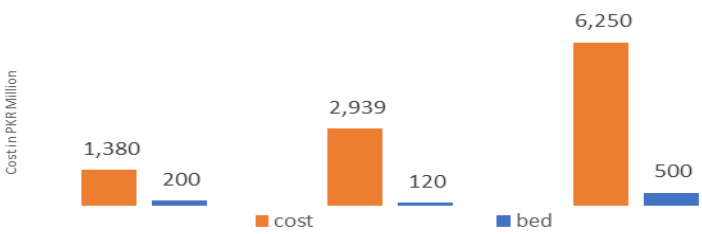
- Overall, 92% of allocation of development sector was released during the financial year 2021-22. Out of 548 fund centers, budget was not released to 74 fund centers (budget estimates of which amount to PKR 8,154 million) during the FY 2021-22;

- Funds against 125 fund centers were not completely released. There are total of 146 Fund centers against which release was more than Budget estimates due to revision in final grant;

- Operationalized Peshawar Institute of Cardiology, a 250 bedded specialized cardiology hospital, at a cost of Rs. 4,443 million. This facility will provide increased health care services[1];

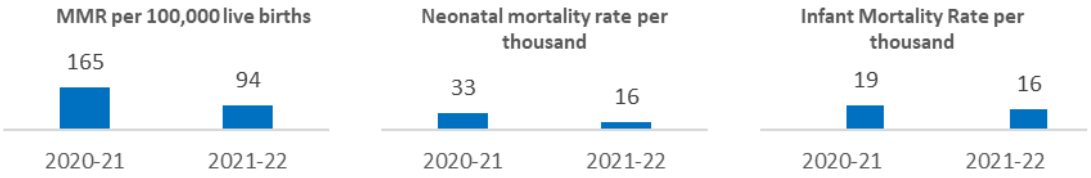


- Operationalized New Women & Children Hospital Charsadda, Women's block in DHQ Mardan, and Allied and Surgical block at Lady Reading Hospital. Cost and bed facility increased are as below[2]:



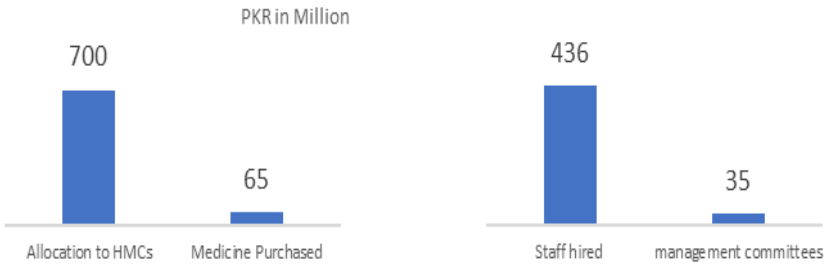
[1] https://www.finance.gkp.pk/article/citizen-budget-2022-23 (part-II page 36)
[2] https://www.finance.gkp.pk/article/citizen-budget-2022-23 (part-II page 38-45)

- Maternal mortality ratio (MMR), Neonatal mortality rate and Infant mortality rate in Khyber Pakhtunkhwa has decreased compared to previous year;

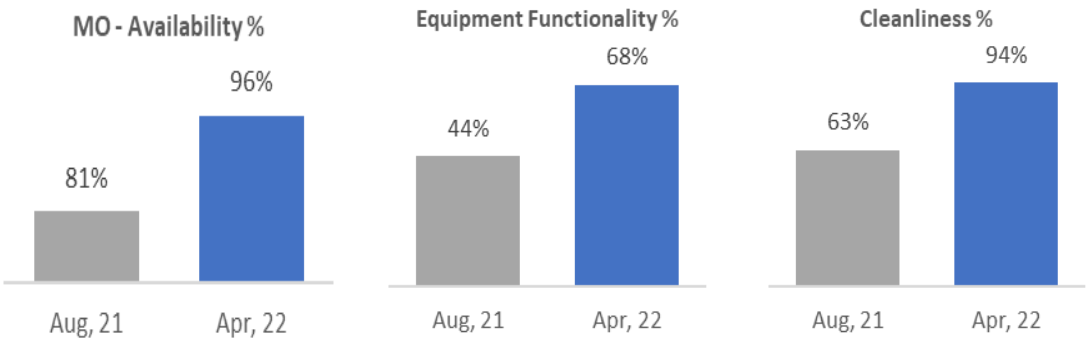


- Operationalized new OPD block of 90 rooms with auxiliary services at Khyber Teaching Hospital at a cost of PKR. 2,112 million[3];
- Bacha Khan Medical Complex (BKMC), Swabi converted to medical teaching institute (MTI)[4];
- Established Fountain house Peshawar, a 140 bedded first mental and psychiatric support hospital of Khyber Pakhtunkhwa[5];
- Enacted an Act for health care facilities management in 2022;
- 500 plus primary health care facilities revamped within one year. Better management of the public sector facilities through the establishment of PCMCs as below;

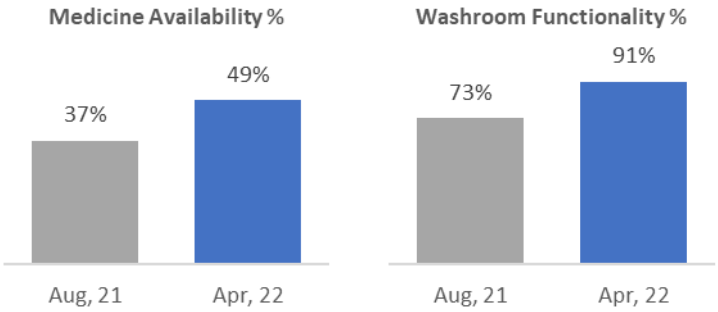
- Better management of the public sector facilities through establishment of HMCs as below;



- Outsourced services (Security & Janitorial services) and Que Management System (QMS) installed and operationalized in 6 pilot hospitals. Operations improvement across 6 pilot hospitals are as below;



[3] https://www.finance.gkp.pk/article/citizen-budget-2022-23 (part-II page 37)
[4] https://www.finance.gkp.pk/article/citizen-budget-2022-23 (part-II page 42)
[5] https://www.finance.gkp.pk/article/citizen-budget-2022-23 (part-II page 39)



- Outsourced 9 more hospitals to private organizations in 2021-22, keeping in view the high standard for service delivery set by 8 outsourced hospitals previously;
- Lecture theaters and allied infrastructure provided in Khyber College of Dentistry, Peshawar;
- Male patients of age group below and above 15 years is **90%** and **10%** respectively treated in Secondary Health Care (SHC) facilities, and female patient's ratio was **36%** and **64%** respectively during FY 2021-22. Female turnover for treatment increased by **14%** as compared to previous year's turnover, whereas male patient turnover reduced to **39%**.

Health department budget and expenditure for financial year 2021-22 is elaborated in following table:

PKR in Million

Description	*FY 2020-21*			*FY 2021-22*			*YOY Increase*		
	Budget	**Release**	**Exp**	**Budget**	**Release**	**Exp**	**Budget**	**Release**	**Exp**
Budget by Government	**119,157**	**105,167**	**108,702**	**151,862**	**119,619**	**126,537**	**27%**	**14%**	**16%**
Provincial	81,219	75,158	75,798	113,802	90,424	87,584	40%	20%	16%
Settled District(s)	20,868	19,376	20,554	23,036	18,978	27,134	10%	-2%	32%
NMD(s)	*17,071*	*10,634*	*12,349*	*15,024*	*10,217*	*11,819*	-12%	-4%	-4%
Budget by funding stream	**119,157**	**105,167**	**108,702**	**151,862**	**119,619**	**126,537**	**27%**	**14%**	**16%**
Current	94,679	86,751	91,183	126,232	96,025	104,723	33%	11%	15%
Development	24,478	18,416	17,518	25,629	23,593	21,814	5%	28%	25%

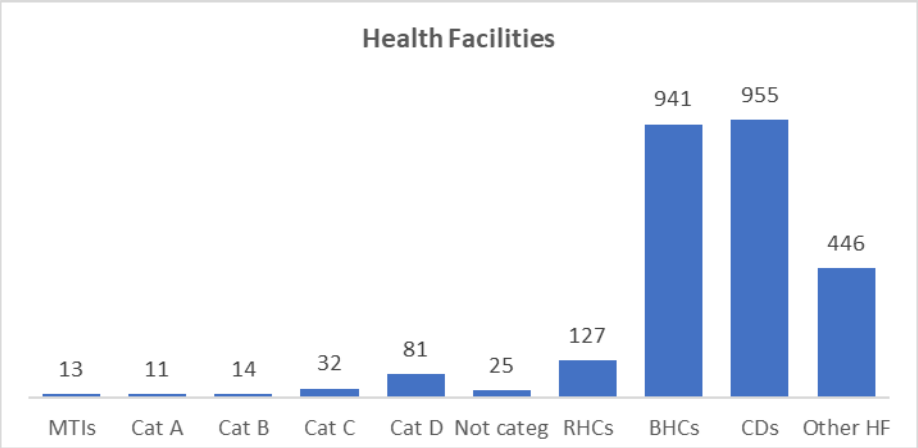
Table 1: Aggregate Summary of Health Department FY 2021-22

- Health Department budget increased by **27%** from **PKR 119,157 million** to **PKR 151,862 million**. Utilization increased by **16%** from **PKR 108,702 million** to **PKR 126,537 million**.
- Provincial Government budget increased by **40%** from **PKR 81,219 million** to **PKR 113,802 million** and utilization is increase by **16%** from **PKR 75,798 million** to **PKR 87,584 million**.
- Settled District budget increased by **10%** from **PKR 20,868 million** to **PKR 23,036 million** and utilization is increased by **32%** from **PKR 20,554 million** to **PKR 27,134 million**.
- Newly merged district budget decreased by **12%** from **PKR 17,071 million** to **PKR 15,024 million** and utilization is decreased by **4%** from **PKR 12,349 million** to **PKR 11,819 million**.
- Health Department Current budget estimates increased by **33%** from **PKR 94,679 million to PKR 126,232 million**, utilization increased by **15%** from **PKR 91,183 million to PKR 104732**.

- Health Department Development Budget increased by **5%** from **PKR 24,478 million to PKR 25,629**, utilization increase by **25%** from **PKR 17,518 million to PKR 21,814 million**.

3. Health Service Delivery Analysis

The public sector health service delivery in Khyber Pakhtunkhwa is executed through a three-tiered system involving Primary health care, Secondary health care and Tertiary health care. The Primary health care primarily focusses on the provision of preventive and promotive health care while the secondary and tertiary health care majorly provides curative health services. While the private healthcare setup also exists in Khyber Pakhtunkhwa, the government hospitals are the main providers of preventive care throughout the province and the major provider of curative health services. The list of health facilities operating in the province is placed at Annexure – A.[6]



3.1 Primary Health Care (PHC):

Health Department, Government of Khyber Pakhtunkhwa is committed to improve the health status of the people of the province, with a renewed focus on provision of Primary Health Care. The first outcome of Khyber Pakhtunkhwa Health Policy is "Enhancing coverage and access to essential health services especially for the poor and vulnerable". The essential healthcare services include primary, secondary and Tertiary health care services.

Primary Health Care refers to "essential health care" that is based on practical, scientifically sound and socially acceptable methods and technology through which universal health care is accessible to all individuals and families in a community. Primary health care has two components

- Health facility component includes Basic Health Units (BHUs), and Rural Health Centre's (RHCs), Maternal and Child Health Centres (MCHCs) and Civil Dispensaries (CDs). The MCHCs and CDs are often located in urban and large rural areas.
- Community component include provision of service through frontline health workers (Lady Health Workers – LHWs, Lady Health Supervisor - LHS and Community Midwives – CMWs) that involves primarily preventive and health promotive services.

PHC services along with basic curative aspect are currently available in varying degrees through several tiers, including the community level, of health services delivery outlets. The objectives are to:

- Provide comprehensive primary health care to the community through the network of community-based workers and Primary Health Care facilities.
- Achieve and maintain an acceptable standard of quality of care.

[6] Source of health facilities : DHMIS

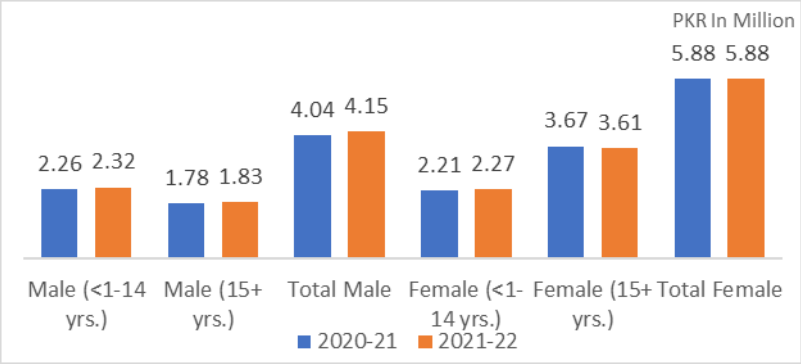
- Make the services more responsive and sensitive to the needs of the community

3.1.1 Access to Primary Health Care:

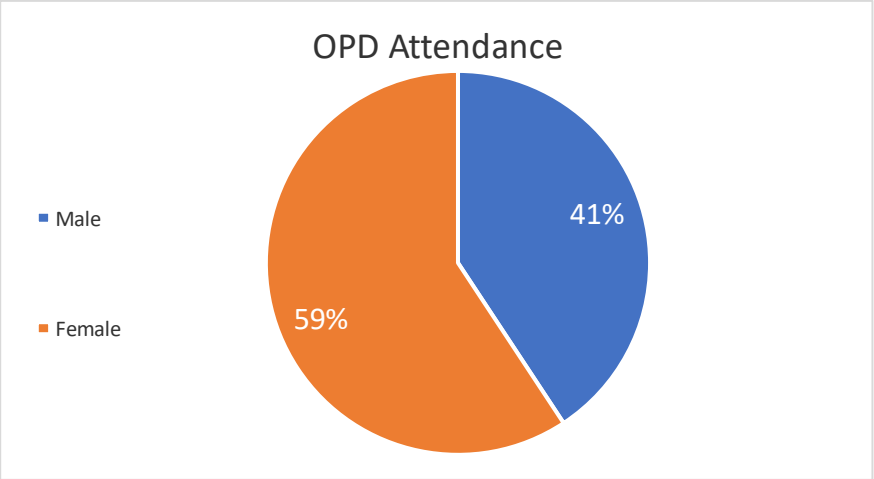
One of the key indicators to assess performance on the provision of primary health services in Province of Khyber Pakhtunkhwa is the number of people attending and receiving services at health facilities during illness.

3.1.1.1 Access to Out-Patient Department (OPD)

The general OPD in PHC facilities with gender wise breakup of male and female patients of the province is elaborated in below mentioned figure. The figures show's that in primary health care facilities **2.26 million** male patients (below 15 years) accessed OPD facilities in 2020-21, this increased to **2.32 million** in 2021-22 and male patients (15+ years) increased from **1.78 million** to **1.83 million**. Female patients (below 15 years) increased from **2.21 million** to **2.27 million** and female patients ((15+ years) decreased from **3.67 million** to **3.61 million**. Overall male patients increased from **4.04** to **4.15**, However overall female patient's turnover remained same at **5.88 million**. OPD attendance of age group from below and above 15 years was **56%** and **44%** respectively, whereas female OPD attendance was 39% and 61% respectively[7].



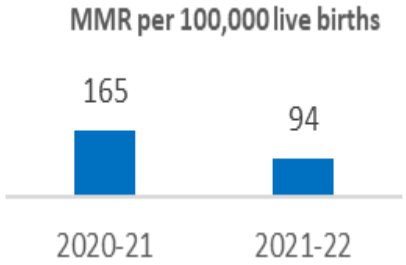
In general, out-Patient department attendance during financial year 2021-22 was 59% female patients and 41% male patients in PHC facilities.



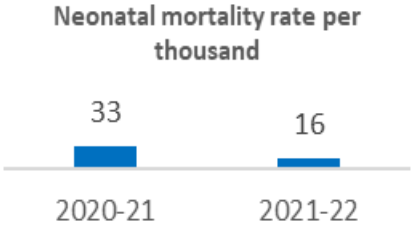
[7] Source: DHMIS

3.1.1.2 Preventive healthcare services

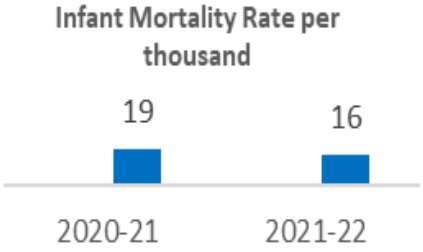
Maternal mortality ratio (MMR) in Pakistan has improved from 276 deaths per 100,000 live births as per Pakistan Demographic and Health Survey of 2006-7 to 186, according to the Pakistan Maternal Mortality Survey (PMMS) 2020 by the National Institute of Population Studies (NIPS) [8]. The maternal mortality ratio (MMR) is lowest in Punjab (157 per 100,000 live births), followed by Khyber Pakhtunkhwa (165 per 100,000 live births), then Sindh (224 per 100,000 live births), and lastly Balochistan (298 per 100,000 live births). However, the Maternal mortality ratio in Khyber Pakhtunkhwa has improved from 165 to 94[9] per 100,000 live births from 2020-21 to 2021-22.



Neonatal mortality rate is the number of neonates dying before reaching 28 days of age, per 1,000 live births in a given year. In 2020, neonatal mortality rate for Pakistan was 40.4 deaths per 1,000 live births. Neonatal mortality rate of Pakistan fell gradually from 74.5 deaths per 1,000 live births in 1971 to 40.4 deaths per 1,000 live births in 2020[10]. Neonatal Mortality rate per thousand in 2020 in Khyber Pakhtunkhwa was 33 per 1,000 live births which has been improved to 16 per thousand in 2021[11].



Infant mortality rate is the number of infants dying before reaching one year of age, per 1,000 lives. In 2020, infant mortality rate for Pakistan was 54.2 deaths per 1,000 live births. Infant mortality rate of Pakistan fell gradually from 139.9 deaths per 1,000 live births in 1971 to 54.2 deaths per 1,000 live births in 2020[12]. Infant Mortality rate per thousand in 2020 in Khyber Pakhtunkhwa was 19 per 1,000 live births which has been improved to 16 per thousand in 2021[13].



[8] https://pakistan.unfpa.org/en/news/maternal-mortality-decreased-186-deaths-100000-live-births
[9] Source of MMR : DHMIS
[10] https://knoema.com/atlas/Pakistan/Neonatal-mortality-rate#:~:text=In%202020%2C%20neonatal%20mortality%20rate,1%2C000%20live%20births%20in%202020.
[11] Source of Neonatal mortality rate : DHMIS
[12] https://knoema.com/atlas/Pakistan/Infant-mortality-rate
13 Source of Infant mortality rate : DHMIS

3.1.2 Revolutionizing PHC:

3.1.2.1 Operational Improvement to PHC:

Provision of healthcare services to the masses is the basic duty of the State. For this purpose, better management and administration of healthcare facilities in the province of Khyber Pakhtunkhwa is indispensable. The Khyber Pakhtunkhwa (KP) Government enacted an Act for health care facilities management in 2022[14]. Under the Act government established Primary Healthcare Management Committees (PCMCs) for better management of the public sector facilities. There will be a separate PCMC for every healthcare service delivery outlet with representation from Local Bodies, District Administration, Health facilities.

The committees are provided with sufficient funds for their respective health units to be spent on repair work, renovation, cleanliness, provision of basic requirements and other emergency nature of works in a transparent manner. **PKR 392 million** invested through Primary Care Management Committees in current financial year. 824 PHC facilities now have Primary Care Management Committees[15].

3.1.2.2 Revamp Primary Health Care:

Government is fully conversant with number of challenges in healthcare system of the province such as weak governance, lack of access to services in most marginalized areas, mal distribution of resources, fragmented interventions, fragmented reporting systems, shortage of trained Human Resource and limited check on quality of services. A robust governance system tagged with multi-pronged approach to improve quantity and quality of service delivery is needed to put the health system on a fast track towards improvement so that the Province of KP can achieve the targeted goals.

To improve the health outcomes of people of Khyber Pakhtunkhwa living in rural areas by provision of

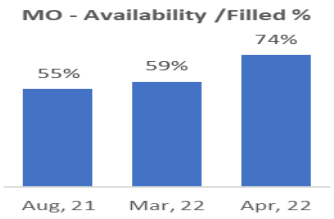
- Enhance access to Primary healthcare services;
- Quality health care services through improving primary health care facilities i.e., RHCs and BHUs; and
- Special focus on emergency services and services to women of reproductive age, neonatal, and children

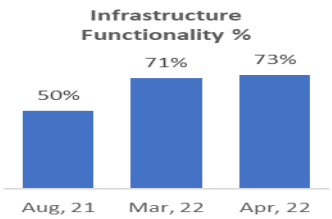
For improving primary health care facilities, the government has started;

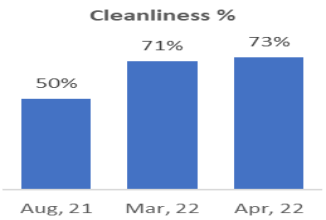
- Revamping PHC facilities for providing optimal PHC Services & 24/7 Skilled Birth Attendant's services at 50 RHC's & 179 BHU's
- Rehabilitation of all RHC's and conversation of 50 RHCs into 24/7 Skilled Birth Attendant's Services. Following activities have been performed in FY 2021-22:[16]
    - 500 plus facilities revamp within one year
    - 450 million Medicine and Equipment ordered for 650 Primary Health Care facilities
    - 380 professionals hired to provide 24/7 services in primary care facilities

The revamping of PHC facilities have improved service delivery[17], improved result are as follows:

14 https://www.pakp.gov.pk/acts/the-khyber-pakhtunkhwa-healthcare-facilities-management-act-2022/
[15] https://www.finance.gkp.pk/article/white-paper-2022-23 page 101
[16] https://www.finance.gkp.pk/article/citizen-budget-2022-23 (part-II page 61)
[17] IMU, HRMIS 1: 37 medicines tracked, 2. 23 equipment tracked







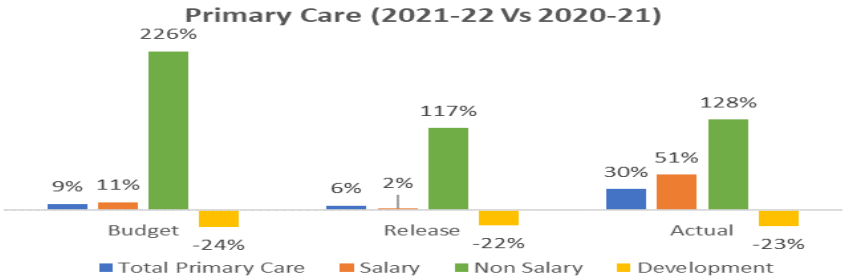
3.1.3 Primary Health Care Financial Analysis:

In Financial year 2021-22, **PKR. 23,846 million** or **16%** of total health department budget was allocated for PHC services. An amount of **PKR 18,748 million** (**6%** increase over previous year) were released against which **PKR 21,921 million** were utilized.

Health department has utilized **17%** more than released funds. The major reason of excess utilization over released funds is due to excess utilization under district settled salary head. The settled district utilized **3,989 million** and NMA's utilized **33 million** in excess of the released amount under salary head. Under development budget, saving of **PKR 355 million** is mainly due to:

- Nil utilization under "SW21NAD015-Non-ADP - Upgradation of 05 BHUs" against release of **PKR 90 Million**
- Saving of **PKR 42 million** under "PR13000024- Construction of 02 Lecture Theatres, Auditorium Building".

The budget and utilization for PHC as of FY 2020-21 has increased by **9%** and **30%** respectively. For detailed financial analyses refer to Annexure – B.

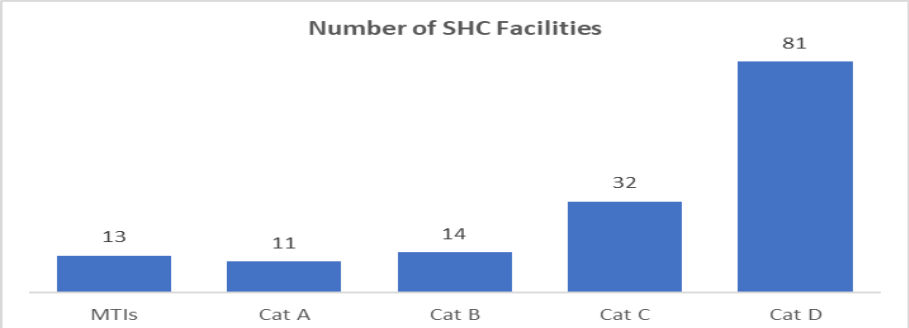


3.2 Secondary Health Care (SHC):

Secondary Health Care (SHC) refers to the medical care that is provided by a specialist or facility upon referral from PHC those procedures require more specialized knowledge, skills, and equipments as compared to those provided by PHC facilities. The SHC facilities were previously named as District Head Quarter hospitals (DHQ) and Tehsil Head Quarter (THQ) hospitals, but the level of services to be provided by the hospitals varied from hospital to hospital. To ensure public access to services rendered in an equitable manner, the department conducted the exercise of standardization in year 2002. In this exercise all the hospitals were categorized into Category A, B, C and D based on the population of the district and the number of beds of each type of hospital so that a ratio of 1 bed to 2500 population is achieved. The notification defined the specialties which are to be provided in each category as well as staffing for each category. It was also agreed that the upgradation of infrastructure as well as equipment will be done through Annual Development Plan (ADP). As a result, the Khyber Pakhtunkhwa Government each year has been conducting the process of upgradation of infrastructure of hospital since 2002 through ADP. Consequently, a number of the hospitals has been standardized.

The services provided at the health facilities are primarily curative in nature. The PHCs and SHCs constitutes the District Health Service system of the province.

The number of Category A, B, C and D hospitals across the districts in the province of Khyber Pakhtunkhwa are provided in the figure below:

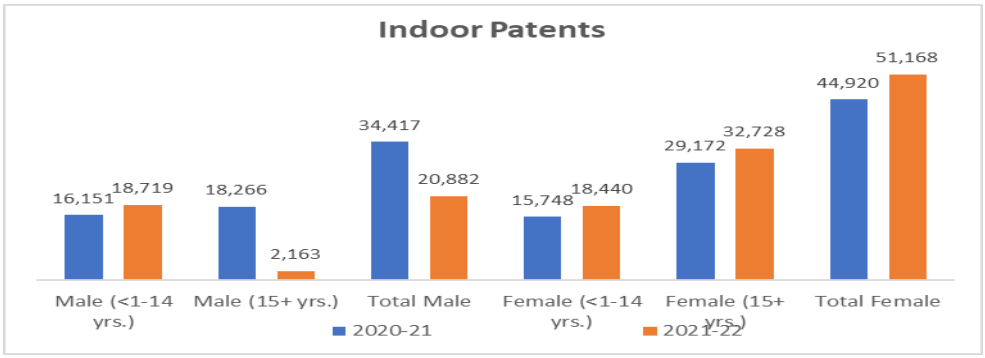


3.2.1 Access to Secondary Health Care (SHC):

One of the key indicators to assess performance on the provision of curative health care services is the number of people attending and receiving services at health facilities in two departments i.e. In-Patient and outpatient department.

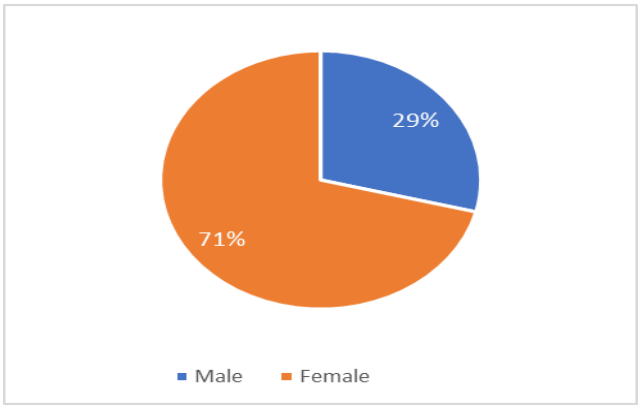
3.2.1.1 Access to In-Patient Department (IPD)

An In-Patient Department (IPD) is a part of a healthcare facility or hospital where patients are admitted for over 24 hours. An IPD of the hospital is generally outfitted with beds, medical equipment, and 24×7 availability of doctors and nurses. A patient is either referred from the emergency or OPD for further medical procedure. The number of patients with gender and age wise breakup of male and female patients (below and over 15 years of age) of the province admitted in SHC facilities for medical procedure is reflected in below figure[18]. The figures shows that ratio of male patients of age group below and above 15 years is **90%** and **10%** respectively treated in SHC facilities, and female patient's ratio was **36%** and **64%** respectively during FY 2021-22. Female turnover for treatment increased by **14%** as compared to previous year's turnover, whereas male patient turnover reduced to **39%**.



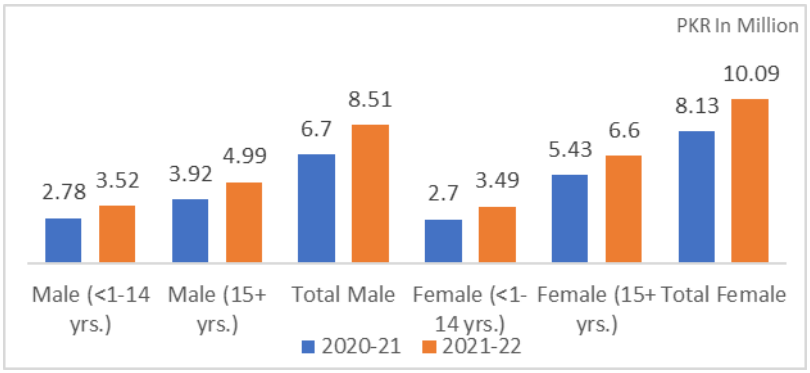
In SHC Facilities, gender wise trend of patients treated in IPD is elaborated in below mentioned figure. The male and female patients ratio in SHC is **29%** and **71%** respectively.

[18] Source: DHMIS

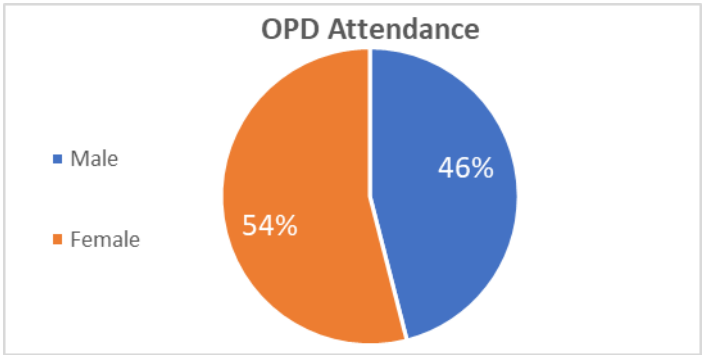


3.2.1.2 Access to Daily Out-Patient Department (OPD)

The general OPD in secondary care health facilities with gender wise breakup of male and female patients in the province is elaborated in below mentioned figure. The figures show that in SHC facilities, male patients (below 15 years) availed OPD facilities increased from **2.78 million** to **3.52 million** in 2021-22 The 15+ years male patients number increased from **3.92 million** to **4.99 million.** Female patients (below 15 years) increased from **2.7 million** to **3.49 million** and patients (15+ years) increased from **5.43 million** to **6.6 million**. Overall, turnover of male patients increase by **27%**, and female patients turnover increased by **24%** as compared to previous year.



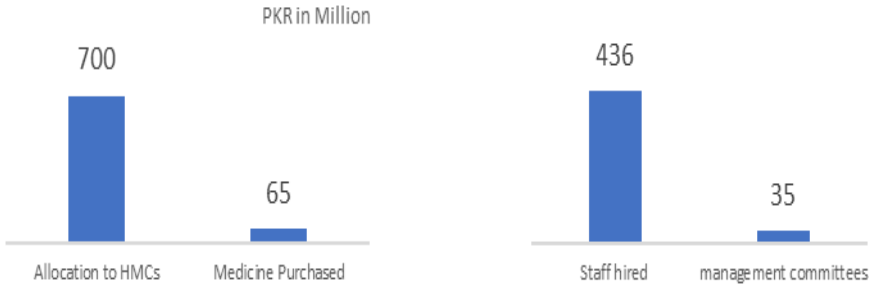
OPD attendance of male of age group below and above 15 years was **41%** and **59%** respectively, whereas female OPD attendance was **35%** and **65%** respectively. Overall, OPD Attendance of female and male patients visited the hospitals and availed OPD services in SHC facilities is **54%** and **46%** respectively.



3.2.2 Revamp of Secondary Health Care:

3.2.2.1 Establishment of HMCs for better management

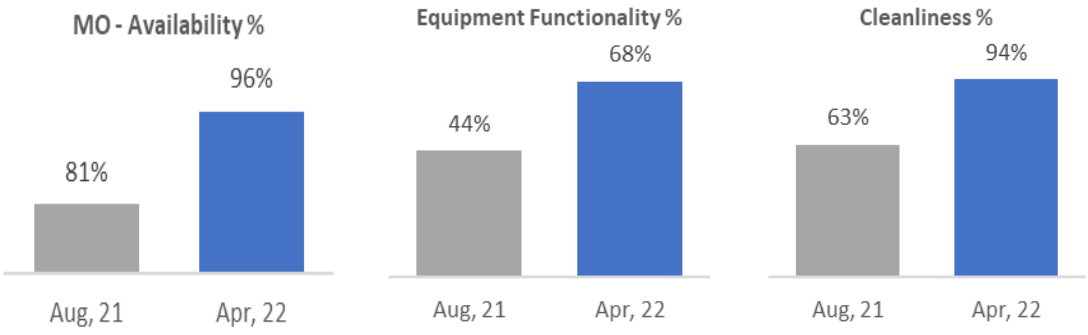
To construct and regulate health facilities in the Province of the Khyber Pakhtunkhwa, it is expedient to provide for a comprehensive and efficient healthcare system in the province of the Khyber Pakhtunkhwa. For improving secondary health care facilities, the government has started revamping secondary health care facilities for providing optimal Services. In context thereof, the government has established HMCs to improve performance of public sector hospitals in the province[19]. Besides giving recommendations for providing better health facilities to the public, these committees review the administrative and financial matters of the hospitals. Improvements through reforms in FY 2021-22 for improving SHC facilities are[20];



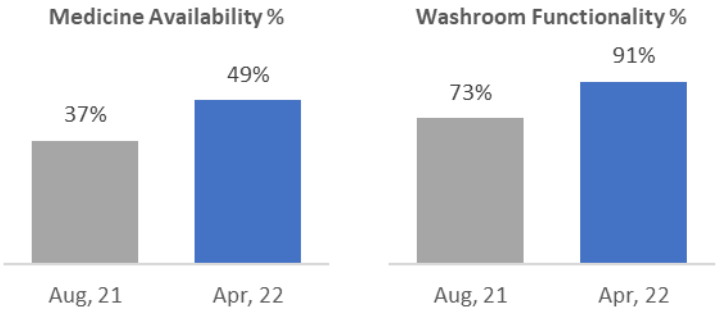
In pursuance of Section 10 of KP Finance Act, 2021, Secondary and Primary Health Facilities are accorded for retention of 90% revenue generated by the facilities[21]. The revenue is to be utilized through HMCs or PCMCs, as the case may be, for improvement of health service delivery. The remaining 10% revenue shall be channelled to the public exchequer through the already in placed mechanism[22].

3.2.2.2 Operational improvement

Operation improvement across 6 pilot hospitals (i.e. Maulvi Jee hospital, Naseer Ullah Babar, DHQ Haripur, DHQ Abbottabad, DHQ Charsadda, DHQ Karak) as compared to August, 2021 are[23];



[19] https://www.pakp.gov.pk/acts/the-khyber-pakhtunkhwa-healthcare-facilities-management-act-2022/
[20] https://www.finance.gkp.pk/article/citizen-budget-2022-23 (part-II page 50)
[21] https://kpra.gov.pk/wp-content/uploads/2022/05/kp-finance-act-2021-1.pdf page 20
[22] http://revampingkpphc.gov.pk/event-details/40
[23] https://www.finance.gkp.pk/article/citizen-budget-2022-23 (part-II page 51)



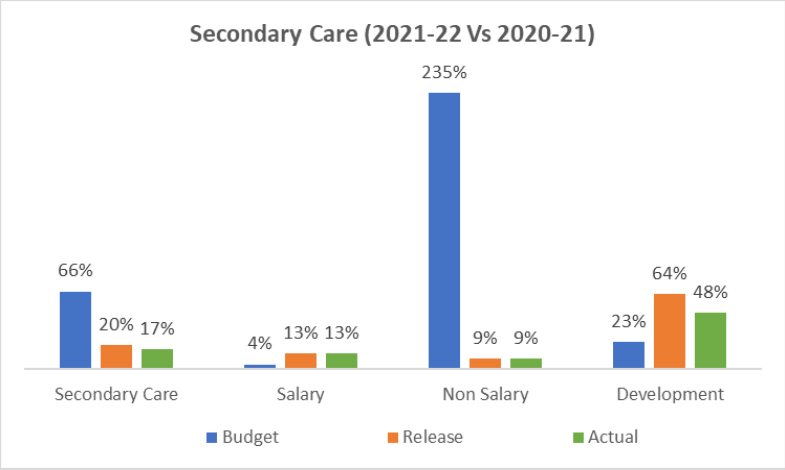
3.2.3 Secondary Health Care Financial Analysis:

In financial year 2021-22, **PKR. 57,767 Million** or **40%** of total of health department's budget was allocated to SHC facilities, reflecting **66%** increase in allocation over previous year. An amount of **PKR 50,848 Million** (**20%** increase in release over previous year) were released against which **PKR 50,800 Million** (**17%** increase in utilization over previous year) were utilized.

Under salary head an amount of **PKR 17,849 million** were released against which **PKR 19,261 million** were utilized. This excess is mainly due to **PKR 2,328 million** under salary head of district settled, whereas under development budget saving of **PKR. 1,208 million** is reflected. This is mainly due to saving of:

- **PKR. 569 million** under "SW19001692-Establishment of Saidu College of Dentistry"
- **PKR. 74 million** saving under "SU18000093-Upgradation of Cat-D Hospital Kalu Khan to Cat-C Hospital Swabi".

The budget allocation and utilization for SHC as of FY 2020-21 has increased by **66%** and **17%** respectively. For detailed financial analyses please refer to Annexure – C.



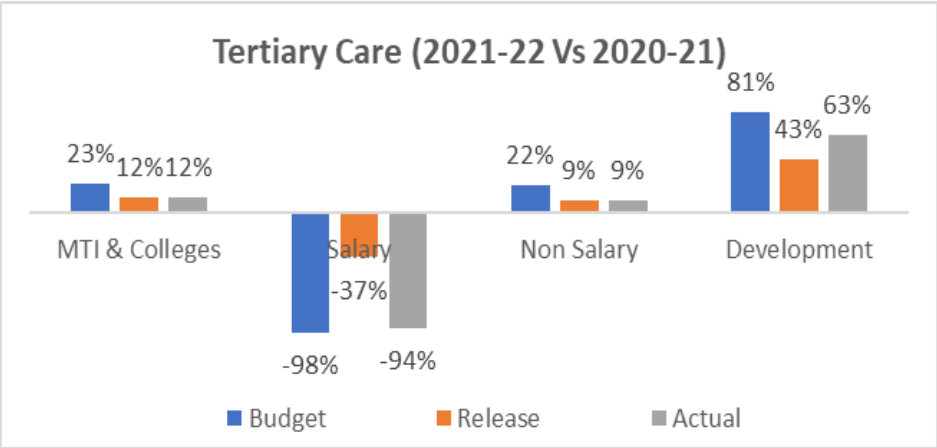
3.3 Tertiary Health care

Tertiary Health care refers to state of the art specialized consultative health care that involves all specialties and sub-specialties supported by availability of required infrastructure, human resource, supplies, medicines and Hi-tech medical equipment. These tertiary care hospitals receive patients from secondary care hospitals. These healthcare facilities are also affiliated with the medical teaching institutions for graduates and post-graduate's programmes.

3.3.1 Tertiary Health Care Financial Analysis:

In financial year 2021-22, **PKR. 37,809 million** or **32%** was allocated for tertiary care Hospitals & medical colleges. An amount of **PKR 39,032 million** (**12%** increase in release over previous year) was released against which **PKR 38,525 million** was utilized.

Tertiary Health care is reflecting **PKR 507 million** savings over released funds. There is a saving of **PKR 355 million** under salary head and is mainly due no utilization under "DA4375 - Timergara Medical College Dir Lower". Under development budget, saving of **PKR 149 million** is reflected which is mainly due to saving of **PKR 88 million** under Upgradation of Bacha Khan Medical Complex and **PKR 45 million** under PR17000232-Establishment of Orthopaedic & Spine Surgery Block etc. The budget and utilization for tertiary care hospitals & Medical Colleges as of FY 2020-21 has increased by **23%** and **12%** respectively. For detailed financial analyses refer to Annexure – D.

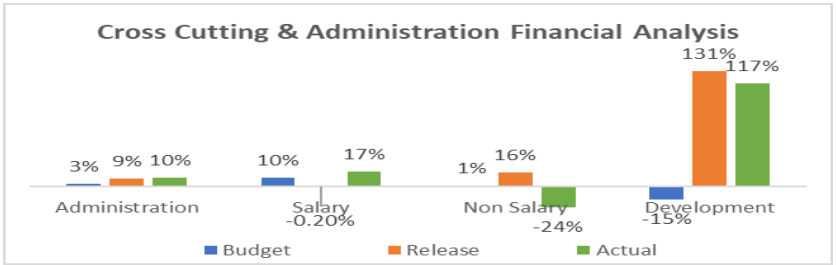


4. Improved governance and accountability

4.1 Cross Cutting Services and Administration Financial Analysis:

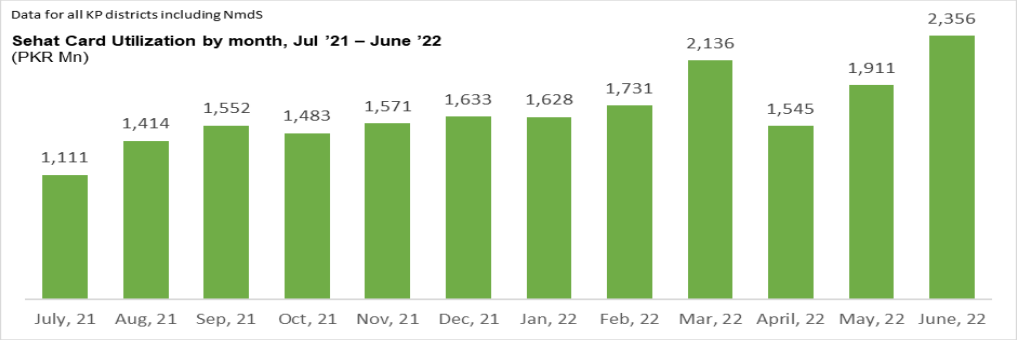
In financial year 2021-22 **PKR. 32,441 million** or **32%** was allocated for Cross cutting services and Administration. An amount of **PKR 10,991 million** (**9%** increase in release over previous year) were released against which **PKR 15,291 million** were utilized.

Under Cross cutting services and Administration, utilization is **39% in** excess of the released funds. This excess utilization of **PKR 4,300 million** is due to excess utilization under salary head in settled and merged districts. The budget and utilization for cross cutting services and administration as of FY 2020-21 has increased by **3%** and **10%** respectively. For detailed financial analyses refer to Annexure – E.



5. Sehat Card Utilization

Sehat Card Plus is a Micro-health Insurance Programme for all the citizens of Khyber Pakhtunkhwa. It is one of the flagship programmes of Government of Khyber Pakhtunkhwa. In Khyber Pakhtunkhwa under Sehat Card Plus program in 2020-21 availed health services worth PKR. 20 Billion. Sehat Card utilization by month is elaborated in below mentioned figure:



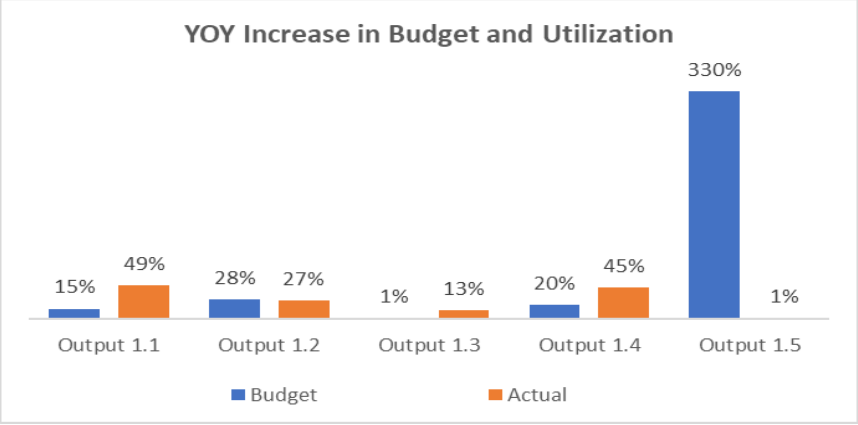
6. Budget Estimates for Service Delivery – Output Based Budget

6.1.1. Budget Estimates for Service Deliver

The budget at service deliver level of health department is distributed to five Outcome's. Detailed summary by outcome and output is listed at Annexure-F.

6.1.1.1 Enhanced coverage and access of essential health care:

In financial year 2021-22 budget for first outcome increased by **34%** and utilization is increased by **22%** as compared to 2020-21. There are five outputs under this outcome, output wise percentage change in budget and utilization is elaborated in figure below:

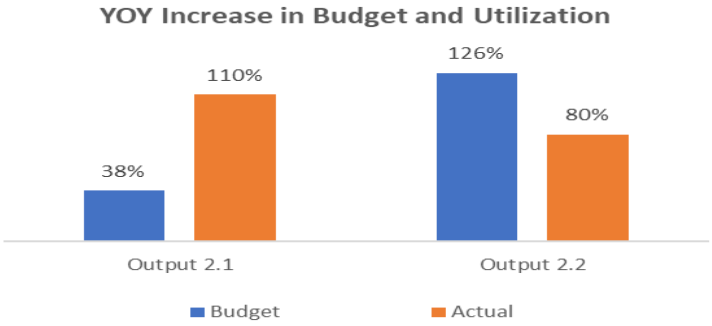


- Output 1.1: Access to PHC services shares 10% of total of this outcome, In financial year 2021-22 budget and utilization increased by 15% and 49% respectively.
- Output 1.2: Access to SHC services shares 22% of total of this outcome. In financial year 2021-22 budget and utilization increased by 28% and 27% respectively.
- Output 1.3: Access to tertiary healthcare services shares 37% of total of this outcome. In financial year 2021-22 budget and utilization increased by 1% and 13% respectively.
- Output 1.4: Access to specialized services shares 8% of total of this outcome. In financial year 2021-22 budget and utilization increased by 20% and 45% respectively.

- Output 1.5: Subsidized curative healthcare services for emergency /accident patients and poor/underprivileged population subgroups shares 23% of total of this outcome. In financial year 2021-22 budget and utilization increased by 330% and 1% respectively.

6.1.1.2 Measurable reduction in the burden of disease especially among vulnerable segments of the population:

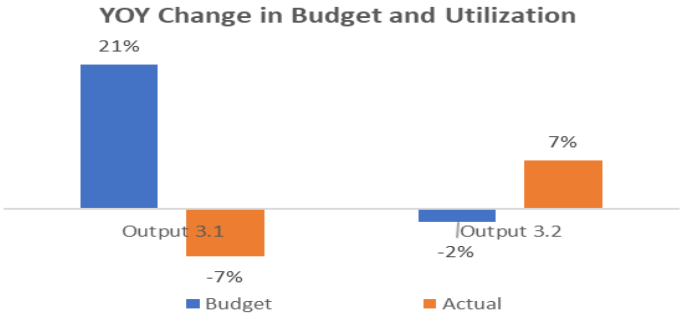
In financial year 2021-22 budget and utilization for second outcome increased by 50% and 105% respectively as compared to 2020-21. There are two outputs under this outcome, Output wise percentage budget and utilization increase is elaborated in figure below:



- Output 2.1: Preventive healthcare services focusing child immunization shares 79% of total of this outcome, In financial year 2021-22 budget and utilization increased by 38% and 110% respectively as compared to FY 2020-21.
- Output 2.2: Prevention from common diseases through promotion, early detection followed by subsidized curative support shares 21% of total of this outcome. In financial year 2021-22 budget and utilization increased by 126% and 80% respectively as compared to FY 2020-21.

6.1.1.3 Improved human resource management:

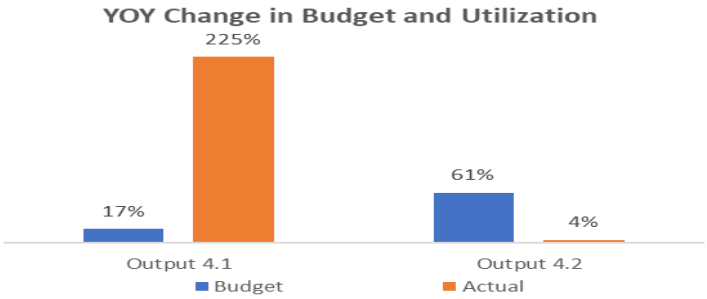
- In financial year 2021-22 budget for third outcome increased by 11% and utilization decreased by 1% as compared to 2020-21. There are two outputs under this outcome, output wise percentage budget and utilization change is elaborated in figure below:



- Output 3.1: Improving quality of education in medical and Para medical colleges with an emphasis on continued medical education shares 58% of total of third outcome, In financial year 2021-22 budget increased by 21% and utilization decreased by 7% as compared to FY 2020-21.
- Output *3.2: Strengthened personnel section and enhanced capacities of health workforce through strengthening of Provincial Health Services Academy* shares 42% of total of third outcome. In financial year 2021-22 budget decreased by 2% and utilization increased by 7% as compared to FY 2020-21.

6.1.1.4 Improved governance and accountability:

- In financial year 2021-22 budget for fourth outcome increased by 60% and utilization decreased by 5% as compared to 2020-21. There are two outputs under this outcome, Output wise percentage change in budget and utilization is elaborated in figure below:



- Output 4.1: Improved accountability and transparency for quality health services shares 1% of total of third outcome, In financial year 2021-22 budget increased by 17% and utilization increased by 225% as compared to FY 2020-21.
- Output *4.2: Strengthening of stewardship function with improved planning and policy making* shares 99% of total of third outcome. In financial year 2021-22 budget decreased by 61% and utilization increased by 4% as compared to FY 2020-21.

6.1.1.5 Improved governance and accountability:

- In financial year 2021-22 budget for last outcome decreased by 1% and utilization increased by 9% as compared to 2020-21. This outcome has only one outputs i.e. Enforcement and review of health regulations and food safety act.

6.1.2. Key Performance Indicators:

6.1.2.1. Enhanced access to primary healthcare services

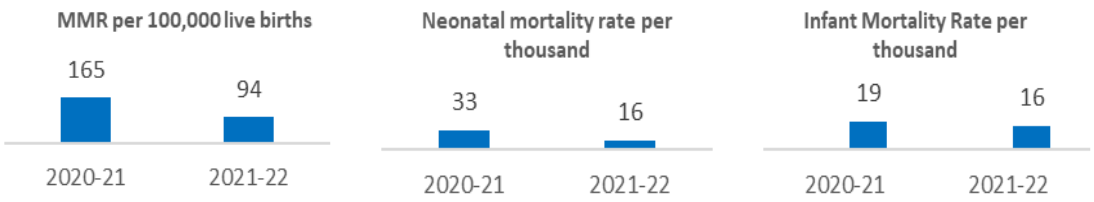
The enhanced coverage and access of essential primary health care services (no of population having access to daily OPD) increased by **1%** (male 0%, female 3%).

6.1.2.2. Enhanced access to secondary healthcare services

The enhanced coverage and access of essential secondary health care services (no of population having access to daily OPD) increased by **25%** (male 27%, female 24%). Ratio of female patents (1 to 14 yrs.) availed facility of In-Patient Department increased by **17%** and female patents (15+ yrs.) ratio increased by **12%**. Ratio of male patents (1 to 14 yrs.) availed facility of In-Patient Department increased by **16%,** and male patents (15+ yrs.) ratio decreased by **88%**.

6.1.2.3. Preventive healthcare services focusing child immunization

Maternal Mortality Rate per 100 thousand reduced from 170 to 94. Neonatal Mortality Rate per thousand reduced from 33 to 16 and Infant Mortality Rate per thousand reduced from 19 to 16.



The detailed KPI progress and target against KPI's are listed in Annexure -G.

7. Financial Analysis by Attached Department

The attached department budget of Health is distributed in two main categories (i.e. MTI's & Colleges and Non MTI facilities). The Budget distribution ratio among MTI's and Non-MTI facilities is **25%** and **75%** respectively. The detailed budget and expenditure overview by departments is elaborated in below mentioned table:

PKR in Million

Department	FY 2020-21			FY 2021-22			YOY increase		
	Budget	Releases	*Actual*	Budget	Release	*Actual*	Budget	Release	Actual
MTI's & Colleges	**30,831**	**34,971**	**34,468**	**37,809**	**39,032**	**38,525**	**23%**	**12%**	**12%**
DGH/DHO	70	50	50	806	773	767	1051%	1446%	1433%
BOG (Hospitals)	20,051	22,152	21,647	25,165	25,410	25,312	26%	15%	17%
BOG (Colleges)	10,709	12,770	12,771	11,837	12,848	12,446	11%	1%	-3%
Non-MTI	**88,327**	**70,196**	**74,233**	**114,053**	**80,587**	**88,011**	**29%**	**15%**	**19%**
Health Secretariate	182	336	336	239	285	279	31%	-15%	-17%
DGH/MS	18,533	17,870	18,155	24,343	26,060	24,775	31%	46%	36%
DGH/DHO	60,940	45,757	49,809	79,743	45,245	53,971	31%	-1%	8%
DG Prog	6,325	4,888	4,574	6,963	6,956	7,067	10%	42%	55%
DG PHSA	2,120	1,210	1,218	2,240	1,763	1,646	6%	46%	35%
DG Drug	137	134	140	135	153	149	-1%	14%	7%
Autonomous Bodies	90	0	0	390	125	125	333%	-	-
Grand Total	**119,157**	**105,167**	**108,702**	**151,862**	**119,619**	**126,537**	**27%**	**14%**	**16%**

Table 2: Attached Department Budget and Expenditure overview

8. Procurement Financial Reporting

In FY 2021-22 budget for the procurements have been reduced by **3%** as compared to FY 2020-21. The released amount as compared to previous financial year has increased by **15%** and utilization under procurement heads have increased by **11%**. Out of total procurement budget **66%** share is under DG Health and District Health Officers, against budget amounting to **PKR 7,022 Million** was released out of which **94%** released budget was utilized. Attached department wise budget and utilization analysis are elaborated in below mentioned table:

PKR in Million

Department	FY 2020-21			FY 2021-22			YOY increase		
	Budget	Releases	*Actual*	Budget	Release	*Actual*	Budget	Release	Actual
DG Drug	2	18	18	2	5	5	-4%	-73%	-73%
DG PHSA	610	15	15	330	68	66	-46%	342%	329%
DGH/DHO	26,310	7,911	9,016	22,211	7,022	6,631	-16%	-11%	-26%
DGH/MS	3,058	3,051	3,051	5,254	5,687	5,623	72%	86%	84%
DG Prog	4,437	3,155	2,754	4,749	4,932	4,816	7%	56%	75%
BOG (Hospitals)	35	603	104	500	989	989	1338%	64%	850%
BOG (Colleges)	202	1,531	1,531	108	4	4	-46%	-100%	-100%
Autonomous Bodies	-	-	-	300	107	107	-	-	-

PKR in Million

Department	FY 2020-21			FY 2021-22			YOY increase		
	Budget	**Releases**	***Actual***	**Budget**	**Release**	***Actual***	**Budget**	**Release**	**Actual**
Health Secretariate	4	24	24	5	12	12	9%	-49%	-49%
Grand Total	**34,658**	**16,309**	**16,513**	**33,459**	**18,825**	**18,253**	**-3%**	**15%**	**11%**

Table 3: Procurement Financial Analysis

9. Data Limitation

The data is collected from following sources, Citizen Budget, Integrated Financial Management Information System (IFMIS), DHMIS, and White Paper 2021-22.

1. **Settled Districts Development budget:** This is calculated based on the minimum allocation of 10% of the District(s) development budget (PKR 1,500 Million) for Health Sector according to P&DD Guidelines, however actual uploaded amount in IFMIS is **PKR 164 million**.
2. HR analyses is conducted on report of payroll generated for month of June of both 2021 and 2022.
3. IPD and OPD treatment conducted in tertiary health care facilities not available.

Annexure’s

Annexure – A

List of Health Facilities[24]

S.No	Type	Number
1.	Tertiary Hospitals/Medical Teaching Institutes (MTIs)	13
2.	Category A Hospital	11
3.	Category B Hospital	14
4.	Category C Hospital	32
5.	Category D Hospital	81
6.	Other Hospitals not yet categorized	25
6.	Rural Health Centers	127
7.	Basic Health Units	941
8.	Civil Dispensaries	955
9.	Other Health Facilities (SHC's 236, MCH Centers 154, Leprosy Clinics 22, TB Clinics 34)	446

Annexure – B

Financial Analysis of Primary Health Care

PKR in Million

Description	*FY 2020-21*			*FY 2021-22*			*YOY Increase*		
	Budget	**Release**	**Actual**	**Budget**	**Release**	**Actual**	**Budget**	**Release**	**Actual**
Primary Care	**21,945**	**17,629**	**16,860**	**23,846**	**18,748**	**21,921**	**9%**	**6%**	**30%**
Salary	**10,190**	**8,323**	**8,103**	**11,331**	**8,531**	**12,220**	**11%**	**2%**	**51%**
District Settled	9,698	8,039	7,614	10,780	7,581	11,570	11%	-6%	52%
NMAs	302	97	302	363	345	378	20%	255%	25%
Provincial Settled	190	187	187	189	605	272	-1%	223%	45%
Non Salary	**1,427**	**2,115**	**1,938**	**4,651**	**4,586**	**4,425**	**226%**	**117%**	**128%**
District Settled	891	2,057	1,882	1,000	2,319	2,166	12%	13%	15%
NMAs	27	42	40	818	33	26	2955%	-22%	-34%
Provincial Settled	510	16	16	2,833	2,234	2,233	456%	13643%	13637%
Development	**10,328**	**7,191**	**6,819**	**7,864**	**5,631**	**5,276**	**-24%**	**-22%**	**-23%**
District Settled	84	82	68	71	68	65	-16%	-17%	-4%
NMAs	4,134	3,380	3,373	2,498	1,630	1,502	-40%	-52%	-55%
Provincial Settled	6,109	3,729	3,377	5,295	3,932	3,708	-13%	5%	10%

[24] Source DHIS report

Annexure – C

Financial Analysis of Secondary Health Care

PKR in Million

Description	FY 2020-21			FY 2021-22			YOY Increase		
	Budget	Release	Actual	Budget	Release	Actual	Budget	Release	Actual
Secondary Care	**34,836**	**42,519**	**43,451**	**57,767**	**50,848**	**50,800**	**66%**	**20%**	**17%**
Salary	**16,369**	**15,005**	**15,955**	**18,348**	**17,849**	**19,261**	**12%**	**19%**	**21%**
District Settled	5,351	4,052	4,738	5,672	3,536	5,864	6%	-13%	24%
NMAs	1,489	1,293	1,332	2,115	2,186	1,652	42%	69%	24%
Provincial Settled	9,529	9,659	9,885	10,561	12,127	11,745	11%	26%	19%
Non Salary	**8,506**	**20,224**	**20,212**	**27,152**	**21,038**	**20,786**	**219%**	**4%**	**3%**
District Settled	530	871	831	549	897	857	4%	3%	3%
NMAs	102	550	550	1,168	450	447	1043%	-18%	-19%
Provincial Settled	7,874	18,804	18,831	25,435	19,691	19,482	223%	5%	3%
Development	**9,961**	**7,290**	**7,284**	**12,267**	**11,961**	**10,753**	**23%**	**64%**	**48%**
District Settled	4	190	190	94	88	88	2374%	-53%	-53%
NMAs	4,746	1,970	1,969	2,678	2,238	2,114	-44%	14%	7%
Provincial Settled	5,210	5,130	5,125	9,496	9,635	8,551	82%	88%	67%
Grand Total	**34,836**	**42,519**	**43,451**	**57,767**	**50,848**	**50,800**	**66%**	**20%**	**17%**

Annexure – D

Financial Analysis of Tertiary Health Care

PKR in Million

Description	FY 2020-21			FY 2021-22			YOY Increase		
	Budget	Release	Actual	Budget	Release	Actual	Budget	Release	Actual
Tertiary care Hospitals & Medical Colleges	**30,831**	**34,971**	**34,468**	**37,809**	**39,032**	**38,525**	**23%**	**12%**	**12%**
Salary	**758**	**621**	**624**	**16**	**394**	**39**	**-98%**	**-37%**	**-94%**
Provincial Settled	758	621	624	16	394	39	-98%	-37%	-94%
Non Salary	**28,051**	**30,849**	**30,859**	**34,142**	**33,635**	**33,633**	**22%**	**9%**	**9%**
Provincial Settled	28,051	30,849	30,859	34,142	33,635	33,633	22%	9%	9%
Development	**2,021**	**3,501**	**2,986**	**3,651**	**5,002**	**4,853**	**81%**	**43%**	**63%**
NMAs	50	30	30	231	358	351	362%	1092%	1070%
Provincial Settled	1,971	3,471	2,956	3,420	4,644	4,502	73%	34%	52%
Grand Total	**30,831**	**34,971**	**34,468**	**37,809**	**39,032**	**38,525**	**23%**	**12%**	**12%**

Annexure – E

Financial Analysis of Cross Cutting Services & Administration

PKR in Million

Description	*FY 2020-21*			*FY 2021-22*			*YOY Increase*		
	Budget	**Release**	**Actual**	**Budget**	**Release**	**Actual**	**Budget**	**Release**	**Actual**
Cross Cutting Services & Administration	**31,546**	**10,047**	**13,923**	**32,441**	**10,991**	**15,291**	3%	9%	10%
Salary	**11,099**	**7,169**	**9,923**	**12,199**	**7,151**	**11,653**	10%	0%	17%
District Settled	3,994	3,197	4,420	4,395	3,403	5,499	10%	6%	24%
NMAs	4,291	2,815	4,328	4,442	2,246	4,686	4%	-20%	8%
Provincial Settled	2,814	1,156	1,174	3,362	1,502	1,468	19%	30%	25%
Non Salary	**18,278**	**2,446**	**3,570**	**18,394**	**2,841**	**2,707**	1%	16%	-24%
District Settled	310	882	805	476	1,084	1,025	54%	23%	27%
NMAs	246	336	305	261	592	536	6%	76%	76%
Provincial Settled	17,722	1,227	2,460	17,656	1,165	1,146	0%	-5%	-53%
Development	**2,168**	**433**	**429**	**1,848**	**999**	**932**	-15%	131%	117%
District Settled	6	6	6				-100%	-100%	-100%
NMAs	1,683	119	119	450	141	127	-73%	18%	7%
Provincial Settled	479	308	304	1,398	859	804	192%	179%	165%
Grand Total	**31,546**	**10,047**	**13,923**	**32,441**	**10,991**	**15,291**	3%	9%	10%

Annexure – F

Budget Estimates for Service Delivery – Output Based Budget

PKR in Million

Outcome/Output	*FY 2020-21*			*FY 2021-22*			YOY increase	
	Budget	**Releases**	***Actual***	**Budget**	**Release**	***Actual***	**Budget**	**Actual**
1-Enhancing coverage and access of essential health services especially for the poor and vulnerable	**76,760**	**70,291**	**70,036**	**103,172**	**80,572**	**85,122**	**34%**	**22%**
1.1 Enhanced access to primary healthcare services	9,193	8,219	7,577	10,529	8,465	11,256	15%	49%
1.2 Enhanced access to secondary healthcare services	17,835	17,706	18,593	22,813	21,715	23,633	28%	27%
1.3 Enhanced access to tertiary healthcare services	37,366	21,606	21,598	37,755	24,476	24,463	1%	13%
1.4 Enhanced access to specialized services	6,793	8,080	7,587	8,123	11,115	10,975	20%	45%
1.5 Subsidized curative healthcare services for emergency/accident patients and poor/underprivileged population subgroups	5,573	14,680	14,681	23,951	14,801	14,795	330%	1%
2-Measurable reduction in the burden of disease especially among vulnerable segments of the population	**3,939**	**3,234**	**2,896**	**5,906**	**6,003**	**5,950**	**50%**	**105%**
2.1 Preventive healthcare services focusing child immunization, reproductive health and malnutrition in vulnerable segments of the society	3,386	2,830	2,491	4,656	5,239	5,219	38%	110%
2.2 Prevention from common diseases through promotion, early detection followed by subsidized curative support	553	404	405	1,251	765	731	126%	80%
3-Improved human resource management	**12,886**	**15,019**	**15,048**	**14,242**	**16,074**	**14,873**	**11%**	**-1%**
3.1 Improving quality of education in medical and Para medical colleges with an emphasis on continued medical education	6,800	9,100	9,105	8,248	9,713	8,510	21%	-7%
3.2 Strengthened personnel section and enhanced capacities of health workforce through strengthening of Provincial Health Services Academy and its network and improving the quality of training	6,085	5,918	5,943	5,993	6,362	6,363	-2%	7%
4-Improved governance and accountability	**8,340**	**5,832**	**8,213**	**13,357**	**6,565**	**8,598**	**60%**	**5%**
4.1 Improved accountability and transparency for quality health services	116	31	32	136	104	102	17%	225%
4.2 Strengthening of stewardship function with improved planning and policy making	8,223	5,801	8,182	13,221	6,462	8,496	61%	4%
5-Improved health regulation	**162**	**158**	**160**	**161**	**186**	**174**	**-1%**	**9%**
HD05.1 Enforcement and review of health regulations and food safety act	162	158	160	161	186	174	-1%	9%

Annexure – G

Targets and Achievements against KPI's

Key Performance Indicator	Progress		Target		
	2020-21	2021-22	*2022-23*	2023-24	2024-25
Outcome 1: Enhancing coverage and access of essential health services especially for the poor and vulnerable					
1.1- Enhanced access to primary healthcare services					
1.1.1 No. of population having access to Daily OPD (In Million)	9.92	10.03	10.10	10.20	10.50
Male (<1-14 yrs.)	2.26	2.32	2.34	2.36	2.43
Male (15+ yrs.)	1.78	1.83	1.84	1.86	1.91
Female (<1-14 yrs.)	2.21	2.27	2.28	2.30	2.37
Female (15+ yrs.)	3.67	3.61	3.64	3.68	3.78
1.2- Enhanced access to secondary healthcare services					
1.2.1 No. of population having access to Daily OPD (In Million)	14.83	18.59	19.00	20.00	21.00
Male (<1-14 yrs.)	2.78	3.52	3.56	3.60	3.70
Male (15+ yrs.)	3.92	4.99	5.05	5.57	5.70
Female (<1-14 yrs.)	2.70	3.49	3.50	3.83	3.96
Female (15+ yrs.)	5.43	6.60	6.90	7.00	7.64
1.2.2 Number of indoor patients	79,337	72,050	79,255	87,181	95,899
Male (<1-14 yrs.)	16,151	18,719	20,591	22,650	24,915
Male (15+ yrs.)	18,266	2,163	2,379	2,617	2,879
Female (<1-14 yrs.)	15,748	18,440	20,284	22,312	24,544
Female (15+ yrs.)	29,172	32,728	36,001	39,601	43,561
2-Measurable reduction in the burden of disease especially among vulnerable segments of the population					
2.1- Preventive healthcare services focusing child immunization, reproductive health and malnutrition in vulnerable segments of the society					
2.1.1 % Full immunization coverage	63%	80%	85%	85%	90%
2.1.2 Skilled birth attendance	44,456	41,131	-	-	-
2.1.3 Maternal Mortality Rate per 100 thousand	170	94	-	-	-
2.1.4 Neonatal Mortality Rate per Thousand	33	16	-	-	-
2.1.5 Infant Mortality Rate per Thousand	19	16	-	-	-

Annexure – J

PKR in Million

Department	FY 2020-21			FY 2021-22			YOY increase		
	Budget	**Releases**	***Actual***	**Budget**	**Release**	***Actual***	**Budget**	**Release**	**Actual**
MTI's & Colleges	**30,831**	**34,971**	**34,468**	**37,809**	**39,032**	**38,525**	**23%**	**12%**	**12%**
A01-Employees Related Expenses	758	621	624	16	394	39	-98%	-37%	-94%
A03 - Operating Expenses	270	2,094	1,605	1,266	1,717	1,715	369%	-18%	7%
A04-Employees Retirement Benefits	1	2	2	-	-	-	-100%	-100%	-100%
A05 - Grants Subsidies and Write Off Loan	699	156	141	296	370	370	-58%	137%	163%
A06-Transfers	27,979	30,594	30,594	34,141	33,503	33,502	22%	10%	10%
A09- Physical Assets	0	96	96	0	15	15	-96%	-85%	-85%
A12 - Civil Work	1,123	1,405	1,404	2,090	3,032	2,884	86%	116%	105%
A13-Repairs and Maintenance	1	2	2	0	0.3	0.2	-100%	-89%	-89%
Non-MTI	**88,327**	**70,196**	**74,233**	**114,053**	**80,587**	**88,011**	**29%**	**15%**	**19%**
A01-Employees Related Expenses	37,658	30,497	33,981	41,879	33,531	43,134	11%	10%	27%
A02 - Project Pre-Investment	71	0	0	30	6	6	-58%	-	-
A03-Operating Expenses	39,451	16,640	17,284	33,790	18,957	18,312	-14%	14%	6%
A04-Employees Retirement Benefits	430	616	598	372	574	458	-14%	-7%	-24%
A05 - Grants Subsidies and Write Off Loan	1,315	2,181	2,174	2,947	2,382	2,290	124%	9%	5%
A06-Transfers	2,025	14,302	14,302	23,493	16,057	15,956	1060%	12%	12%
A09- Physical Assets	80	387	358	479	469	449	495%	21%	25%
A12 - Civil Work	7,162	5,203	5,182	10,653	8,190	7,000	49%	57%	35%
A13-Repairs and Maintenance	133	370	354	410	422	407	209%	14%	15%
Grand Total	**119,157**	**105,167**	**108,702**	**151,862**	**119,619**	**126,537**	**27%**	**14%**	**16%**