

MEDIUM TERM BUDGETARY FRAMEWORK (MTBF)

(2009-12)



Volume - II

**Medium Term Budgetary Framework (MTBF) – Health Department
(2009-12)**

**Government of the Punjab
Health Department**

Table of Contents

MESSAGE FROM SECRETARY HEALTH

ERROR! BOOKMARK NOT DEFINED.

ACRONYMS	5
SECTION I	7
1. Introduction and background to the Department	7
1.1. Particulars of the Department	7
1.2. Vision statement	7
1.3. Policy objectives	7
1.4. Overview of Health Sector in Punjab	8
1.5. Organizational Structure and Functions of the Department	8
1.6. Share of Health budget in provincial budget outlay	12
2. Priorities in the medium term (2009-12)	14
3. Medium term budget estimates (2009-12)	14
3.1 Summary of MTBF Estimates (2009-12)	14
3.2 MTBF allocations by policy objectives	17
3.3 MTBF allocations – by object classification	19
3.4 MTBF allocations – by functional classification	22
3.5 MTBF allocations – by cross classification	24
3.6 Key inputs and outputs – Current Budget	30
3.7 Selective Outputs for Large Development Schemes	33
3.8 Recurrent impact of development projects	37

APPENDIX – A: ORGANOGRAM OF HEALTH DEPARTMENT	38
APPENDIX – B: EXPLANATORY NOTES TO MTBF ESTIMATES (2009-12)	39
APPENDIX – C: MTBF AT HEALTH DEPARTMENT	43
GLOSSARY OF TERMS	46
SECTION II	48
PART – A: DETAILS OF CURRENT BUDGET ESTIMATES 2009-12	48
PART – B: DETAILS OF DEVELOPMENT BUDGET ESTIMATES 2009-12	218

MESSAGE FROM SECRETARY HEALTH DEPARTMENT

After a detailed exercise spread over several months, the Health Department has come up with the Medium Term Budgetary Framework (MTBF) Statement 2009-12. This has been a result of a joint effort put forth by officials of the Department, spending units and the consultants engaged for this initiative. This Statement has been produced in two Sections: Section 1 deals with analysis and summaries of MTBF estimates 2009-12 together with past trends in budget allocations. It also gives a summary on cost of health policies besides a summary of a set of key 'outputs' that the spending units would aim to deliver in 2009-12 along with key resources (Inputs) required. Section 2 of the Statement gives MTBF estimates for non-devolved spending units of the Department separately for current and development budgets for 2009-12.

Health Department delivers more complex and sensitive services than any other Department of the Government. It controls (directly or indirectly) a number of diverse entities that provide specialized services to the people in the Province and manages a large portfolio of development schemes in various sub-sectors. Role of the Department keeps evolving with the passage of time in relation to both delivery of health services and formulation and implementation of health policies. A key policy change happened during FY 2008-09 aimed at the provision of free treatment, strengthening of infrastructure and provision of other support facilities in tertiary care hospitals under Chief Minister's initiative. This policy change resulted in a bigger resource envelope for the Department and its tertiary care hospitals.

To cater to the changing role and to address the diversity inherent in the operations of the Department, an up-to-date information warehouse would help the Department in analyzing cost of implementing health policies; identifying operational targets of the spending units and correlating them with their financial requirements; and effectively tracking budget expenditure (particularly for development schemes). It was with this view that the Department carried out a merger of its Budget and Development Wings during FY 2008-09 to form a Financial Management Cell (FMC). The pilot implementation of MTBF in coordination with the FMC seems to have laid a foundation for costing the health strategies and correlating operational targets of the spending units with their financial requirements. This essentially entails a paradigm shift in its own right and obviously requires a high degree of diligence and commitment. Let me express my unequivocal support for this major initiative and reiterate Department's total support and ownership for this.

ANWAR AHMAD KHAN

Acronyms

ADP	Annual Development Plan
BHU	Basic Health Unit
BCC	Budget Call Circular
BPS	Basic Pay Scale
DDO	Drawing and Disbursing Officer
DGHS	Director General Health Services
DHQH	District Headquarter Hospital
FD	Finance Department
FSW	Female Sex Worker
FY	Fiscal Year
GDP	Gross Domestic Product
IDU	Intravenous Drug User
LGO	Local Government Ordinance
LHW	Lady Health Worker
MDG	Millennium Development Goal
MO	Medical Officer
MSW	Male Sex Worker
MTBF	Medium Term Budgetary Framework
MTDF	Medium Term Development Framework
No.	Number
P&DD	Planning & Development Department
PACP	Punjab Aids Control Program
PHSRP	Punjab Health Sector Reforms Program
PMU	Program Management Unit
PO	Planning Officer
PRMP	Punjab Resource Management Program
RHC	Rural Health Center
SPO	Senior Planning Officer
THQH	Tehsil Headquarter Hospital
UOM	Unit of Measurement
WMO	Woman Medical Officer

Medium Term Budgetary Framework 2009-12

Section I

Section I

1. Introduction and background to the Department

1.1. Particulars of the Department

Name of the Department	Health Department, Punjab
Name of the Principal Accounting Officer	Mr. Anwar Ahmad Khan
Number of current budgets (2009-10)	48
No. of development schemes (2009-10)	298
Number of DDO's	346
Staff strength (2009-10)	11,914

1.2. Vision statement¹

“Healthy population with a sound health care system practicing healthy life style, in partnership with private sector including civil society, which is effective, efficient and responsive to the needs of the low socio-economic groups especially women in the reproductive age.”

1.3. Policy objectives²

Policy Objective Number	Policy Objective Description
1	Reducing widespread prevalence of communicable diseases and strengthening preventive health care
2	Addressing inadequacies in primary and secondary health care and increased pro-poor health expenditure
3	Creation of Health Care Commission quality management, standardization and accreditation
4	Improving patient care facilities at tertiary care level
5	Provision of quality medical education
6	Providing and strengthening of allied health services

¹ Source: Medium Term Development Framework 2008-09, Government of the Punjab

² Source: Medium Term Development Framework 2008-09, Government of the Punjab

Policy Objective Number	Policy Objective Description
7	Strengthening of restructured Director General Health Services
8	Private sector involvement and mainstreaming
9	Improving governance at all levels and addressing systemic issues at macro level

1.4. Overview of Health Sector in Punjab³

Health sector in Punjab has an extensive network of public and privately managed health infrastructure spread throughout the province. The Government operates health care system at all levels which is primarily financed from public sector budget. The Government is by far the major provider of hospital services in rural areas. It also happens to be the main provider of preventive care services throughout the Province.

The public sector health delivery system comprises of four tiers: (i) Outreach and Community-based activities, which focus on immunization, sanitation, malaria control, maternal and child health and family planning; (ii) Primary care facilities including Basic Health Units (BHUs) and Rural Health centers (RHCs) mainly for preventive and outpatient care; (iii) Tehsil Headquarters Hospitals (THQH) and District Headquarters Hospitals (DHQHs) for inpatient and outpatient care; and (iv) Tertiary care hospitals located in the major cities for more specialized care.

Health function was devolved in Punjab in 2001 after promulgation of Local Government Ordinance (LGO). Prior to devolution the Health Department was responsible to manage a large number of spending units / DDOs, most of which now fall under the jurisdiction of respective District Governments.

1.5. Organizational Structure and Functions of the Department

1.5.1 About the Department

The Department of Health is headed by a Secretary who is the over-all administrative and management in-charge. Secretary is also the Principal

³ Source: Medium Term Development Framework 2008-09, Government of the Punjab

Accounting Officer for the Department with the over-all responsibility of financial management and control. He/she also provides direction to the Department and plays lead role in setting and implementing provincial health policy objectives.

The Secretary Health is assisted by Director General Health Services (DGHS), Director General Nursing, Additional Secretaries (Admin, Development, Technical and General), Executive Director Special Projects, Chief Executives of teaching hospitals, Principals of Medical Colleges and Deans of Post Graduate Institutes in running the affairs of Health Department.

DGHS is at the apex of supervising health services in the periphery. He/she is supported by the Directors of Communicable Disease Control, Expanded Program of Immunization, Basic Health Services/Headquarters, Reproductive Health / Maternity and Child Health and Planning & Evaluation and a number of Additional and Assistant Directors Health Services at the provincial Directorate and by Directors Health Services at Divisional headquarters. An overall departmental organogram is given at Appendix – A.

In addition to the offices under line control of the Secretary, there are also autonomous entities like the Punjab Health Foundation and autonomous teaching hospitals/medical colleges set up under the legislative acts of the Provincial Assembly. Hospitals / teaching institutions falling under the jurisdiction of Health Department are as follows:

Tertiary Care / Specialized Hospitals	Teaching Institutions
Services Hospital, Lahore	Fatima Jinnah Medical College, Lahore
Lahore General Hospital	Allama Iqbal Medical College, Lahore
Mayo Hospital, Lahore	Services Institute of Medical Sciences, Lahore
Ganga Ram Hospital, Lahore	King Edward Medical University, Lahore
Dental Hospital, Lahore	Nishtar Medical College, Multan
Paediatric Hospital / Institutue of Lahore Nursing School cum Hostel	Rawalpindi Medical College, Rawalpindi

Tertiary Care / Specialized Hospitals	Teaching Institutions
(Children Hospital Lahore)	
Jinnah Hospital, Lahore	Quaid-e-Azam Medical College, Bahawalpur
Punjab Institute of Cardiology, Lahore	Punjab Medical College, Faisalabad
Lady Wallingdon Hospital, Lahore	
Lady Aitchison Hospital, Lahore	
Nishtar Hospital, Multan	
Punjab Institute of Cardiology, Multan	
Children Complex Multan	
DHQ / Rawalpindi General Hospital / Holy Family Hospital, Rawalpindi	
Sheikh Zayed Hospital, Rahim Yar Khan	
BV Hospital, Bahawalpur	
DHQ / Allied Hospital, Faisalabad	
Faisalabad Institute of Cardiology, Faisalabad	
Mental Health Services, Lahore	

1.5.2 Key functions of the Department⁴:

Functions of the Health Department have been prescribed in 'Rules of Business'. The post-devolution functions are:

- Policy development, legislation and monitoring the implementation;
- Planning and Development for all provincially managed institutions and macro level planning for the districts;
- Policy dialogue/coordination with Federal/district Government and Donors;
- Development of minimum standards of service delivery;
- Budget allocation and control for provincial institutions only;
- Undertake Health System Research;
- Supervision and monitoring of provincial institutions and district performance and provide technical guidance;

⁴ Source: Rules of Business, Health Department

- Provision of technical support to the Districts in all respect;
- Coordination and regulation of Medical, Dental, Nursing & and Paramedical Education;
- Constitution of Medical Boards for provincial employees, Standing & Special Medical Board (SBM) for all employees;
- Data analysis & feedback to Ministry of Health (MoH) and Districts;
- Health and Nutrition Education activities;
- Resolve inter- and intra-district conflicts;
- Annual monitoring of district performance against agreed indicators;
- Recruitment, transfer, posting, promotion & disciplinary action of all cadres /grades for provincial institutions;
- Recruitment, transfer, posting, promotion & disciplinary action from BPS 18 & above for doctors and BPS 17 & above for other cadres of district;
- Procurement of goods /services for provincially managed institutions, vehicles, electro - medical equipment, technical assistance and rate contract for medicines for districts.

1.5.3 Planning & budgeting process in the department

Responsibility for preparation of budget in the Health Department rests with Additional Secretary (Development), who is also the head of Financial Management Unit (FMU), a newly established unit with overall objective to improve coordination between current and development budgets. Two wings are operational under his control: Budget wing – that deals with current / non-development budget; and Development wing – that deals with development budget. The Budget Wing comprises of Deputy Secretary (Budget & Accounts), Section Officer (Budget) and Section Officer (Non-Development) and reports to Additional Secretary (Development) through Deputy Secretary (Budget & Accounts).

The Development Wing is responsible for initiating, preparing and finalizing development budget demands for the Department. This Wing comprises of three Senior Planning Officers (SPOs) i.e. SPO-I, SPO-II, SPO-III. PC-1 creation, maintenance and revisions are managed by SPO-I, whereas formulation of

Annual Development Plan (ADP) / Medium Term Development Framework (MTDF) and communication of approved estimates to spending units are performed by SPO-II. Development programs funded by the provincial government through Health Department but executed by district governments are taken care by SPO-III.

Budget submissions are made directly from the spending units (e.g. Hospitals) and through DGHS (for spending units operating under DGHS). Total number of individual budget submissions (for current and development) from spending units is around 386 (for 2009-10), most of which are consolidated at various levels.

1.6. Share of Health budget in provincial budget outlay

From 2006-10 there appears to be a sharp rise in Health budget allocations in comparison with total provincial budget outlay. Health budget in comparison to total provincial outlay has doubled from 2006-07 (3.16%) to 2009-10 (7.06%).

A further split of similar analysis into current and development budget also reveals consistent steep increasing trends from 2006-10 though more on the current budget than on the development budget as tabulated below:

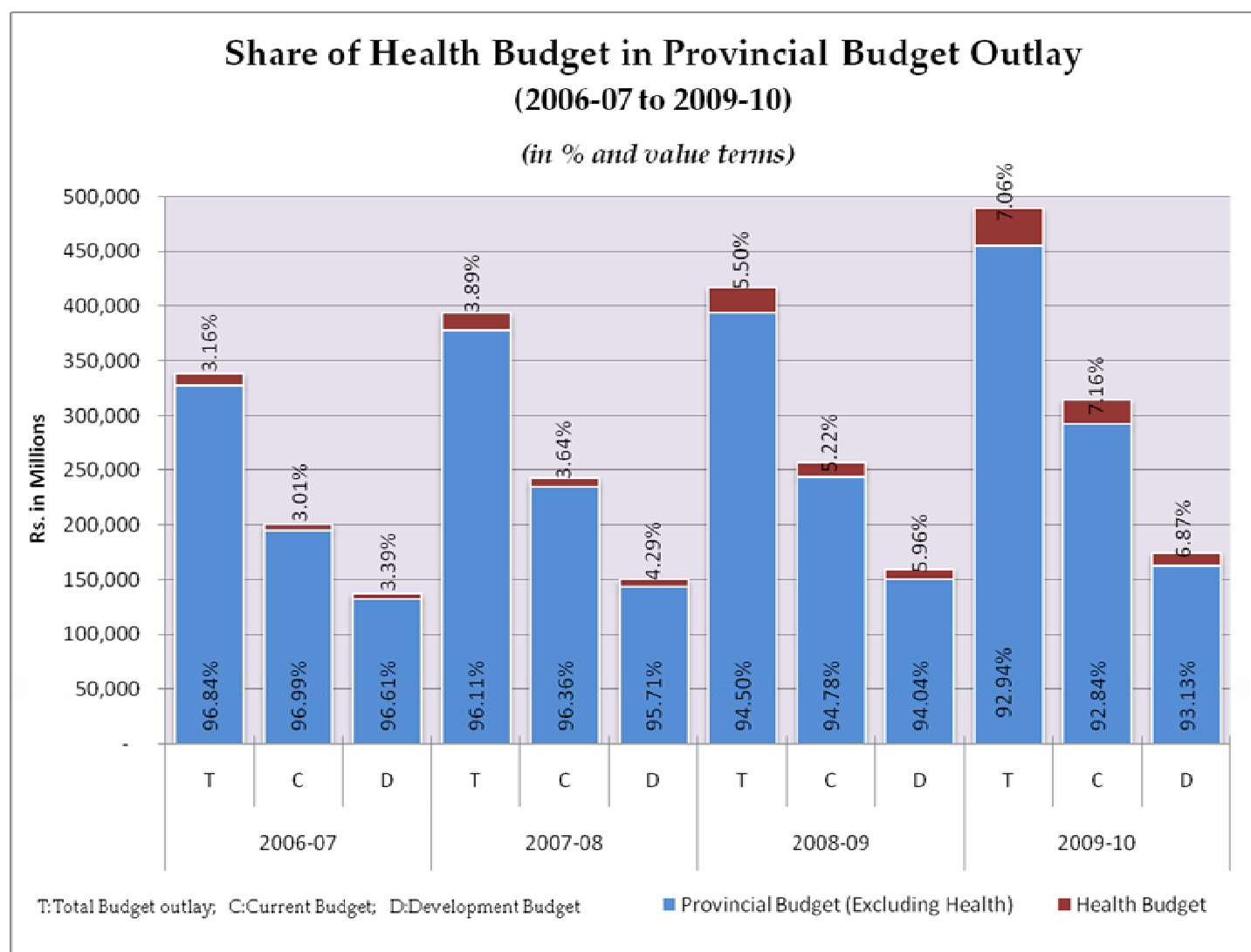
Rs. in million

Description	2006-07	2007-08	2008-09	2009-10
Health Budget	10,691	15,288	22,947	34,572
-Current	6,047	8,854	13,415	22,547
-Development*	4,644	6,435	9,533	12,025
Provincial Budget	338,194	393,487	417,000	489,873
-Current Revenue Expenditure	201,081	243,487	257,000	314,873
-Development Expenditure	137,113	150,000	160,000	175,000
Health Budget as (%) of Total Provincial Budget Outlay	3.16%	3.89%	5.50%	7.06%
Health Current budget to Provincial Current Budget Outlay (%)	3.01%	3.64%	5.22%	7.16%
Health Development budget to	3.39%	4.29%	5.96%	6.87%

Description	2006-07	2007-08	2008-09	2009-10
Provincial Development Budget Outlay (%)				

* Development budget allocations relating to Grant No. 36 and 42. See paragraph 3.1 below.

Relationship of above budget allocations is depicted graphically as follows:



2. Priorities in the medium term (2009-12)

Following are the key priorities of Health Department over the medium term (2009-12):

Current

- Provision of free treatment for in-patient care services at tertiary care level;
- Improving patient care facilities;
- Improving quality of medical education in the Province
- Improving governance.

Development

- Implementation of standardized service delivery package;
- Focus on preventive health care;
- Improving primary, secondary and tertiary health care;

3. Medium term budget estimates (2009-12)

3.1 Summary of MTBF Estimates (2009-12)⁵

Budget allocations of Health Department typically comprises of the following Grants:

Current budget

Grant No. 16 – represents allocations to spending units of tertiary care hospitals, teaching institutions and allied health services.

Development budget

Grant No. 36 – represents scheme-wise allocations for various development schemes (e.g. relating to Health Sector Reforms Program, hospital services, teaching institutions, etc.).

Besides the above, a significant portion of development budget executed for Health is covered under budget of Communication & Works (C&W) Department's Grant No. 42 ("Government Buildings"). Both these Grants together make up total development budget for Health according to Annual Development Plan (ADP) /

⁵ This only covers non-devolved spending units

Medium Term Development Framework (MTDF) 2009-12. MTBF estimates for spending units / development schemes given in this Statement (Section-II) cover Grants of Health Department only (i.e. 16 & 36) and not Grant No. 42, although in Section-I where applicable summary budget tables do give allocations under Grant No. 42 as a balancing amount to match Health sector totals in ADP/MTDF.

Summary of budget allocations under MTBF 2009-12 (including comparison for 2006-07 to 2008-09) is given in table below.

Rs. in million

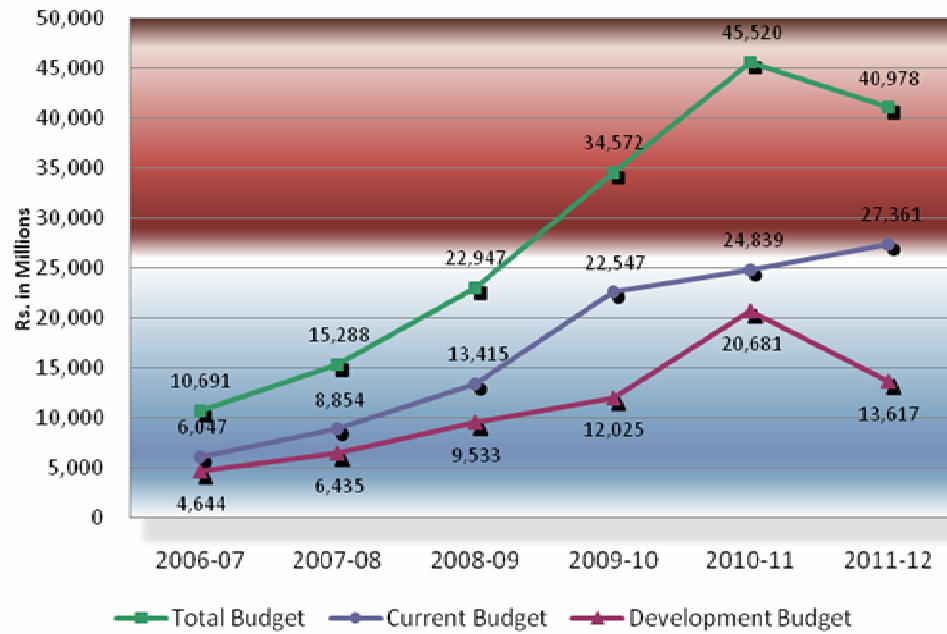
	Budget Estimate 2006-07	Budget Estimate 2007-08	Budget Estimate 2008-09	Budget Estimate 2009-10	Budget Forecast 2010-11	Budget Forecast 2011-12
Current	6,047	8,854	13,415	22,547	24,839	27,361
Development⁶	4,644	6,435	9,533	12,025	20,681	13,617
Total	10,691	15,289	22,948	34,572	45,520	40,978

The above allocations are graphically presented on Page 16 to show overall trend and split between current and development budget.

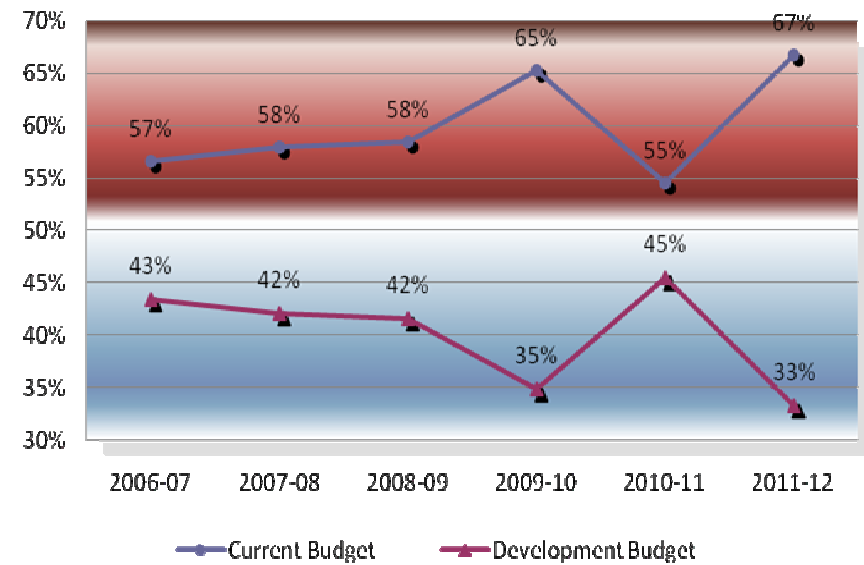
⁶ This comprises of the following:

Grant No.	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Grant No. 36 (Health)	2,492	3,782	5,351	6,916	9,340	10,740
Grant No. 42 (C&W)	2,152	2,653	4,182	5,109	11,341	2,877
Total	4,644	6,435	9,533	12,025	20,681	13,617

Health Budget 2006-07 to 2011-12



Health Current vs. Development Budget
2006-07 to 2011-12 (%)



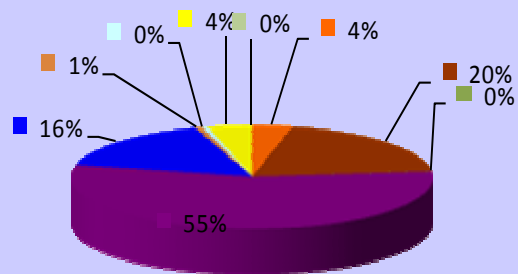
3.2 MTBF allocations by policy objectives

Rs. in million

Policy No.	Policy Objective	Budget Estimates 2009-10		Budget Forecast 2010-11		Budget Forecast 2011-12	
		Cur	Dev	Cur	Dev	Cur	Dev
Policy No. 1	Reducing widespread prevalence of communicable diseases and strengthening preventive health care	0	1,082	0	1,812	0	1,180
Policy No. 2	Addressing inadequacies in primary and secondary health care and increased pro-poor health expenditure	3,048	2,772	3,048	2,055	3,048	1,917
Policy No. 3	Creation of Health Care Commission quality management, standardization and accreditation	0	5	0	0	0	0
Policy No. 4	Improving patient care facilities at tertiary care level	14,997	1,234	16,896	2,754	18,977	3,916
Policy No. 5	Provision of quality medical education	3,160	1,656	3,534	2,533	3,953	3,663
Policy No. 6	Providing and strengthening of allied health services	100	85	108	0	116	0
Policy No. 7	Strengthening of restructured Director General Health Services	127	23	138	127	152	0
Policy No. 8	Private sector involvement and mainstreaming	1,115	59	1,115	59	1,115	64
Policy No. 9	Improving governance at all levels and addressing systemic issues at macro level	0	0	0	0	0	0
Total		22,547	6,916	24,839	9,340	27,361	10,740
Grant No. 42		n/a	5,109	n/a	11,341	n/a	2,877
Grand Total		22,547	12,025	24,839	20,681	27,361	13,617

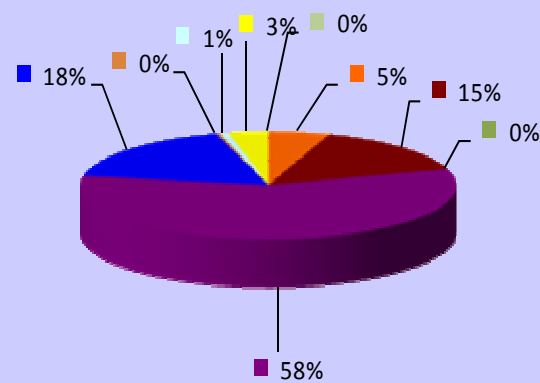
Cur= Current, Dev= Development, Tot= Total, n/a = not applicable

**MTBF Allocations - by Policy Objectives
Year: 2009-10**



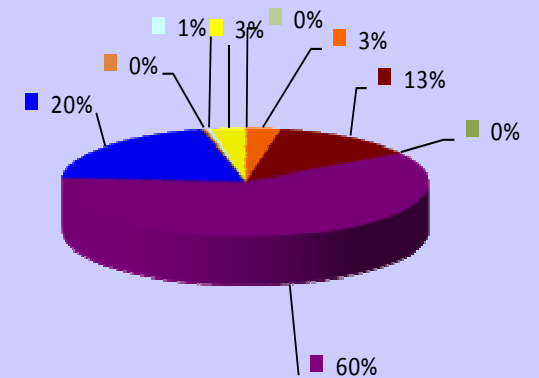
Policy 1	Policy 2	Policy 3
Policy 4	Policy 5	Policy 6
Policy 7	Policy 8	Policy 9

**MTBF Allocations - by Policy Objectives
Year: 2010-11**



Policy 1	Policy 2	Policy 3
Policy 4	Policy 5	Policy 6
Policy 7	Policy 8	Policy 9

**MTBF Allocations - by Policy Objectives
Year: 2011-12**



Policy 1	Policy 2	Policy 3
Policy 4	Policy 5	Policy 6
Policy 7	Policy 8	Policy 9

3.3 MTBF allocations – by object classification

In order to achieve the priorities set by the Department over the medium term the over-all current budget (largely comprising of ‘employee related expenses’ and ‘operating expenditure’) is expected to show a steady growth of around 10% (per annum in nominal terms) of the baselines set for 2009-10.

Focus of development budget over the medium term (from FY 2010-11) would be widening particularly in 2010-11 with increased allocation towards ‘physical assets’ and ‘grants and subsidies’.

The table below shows budget allocations for 2009-12 under major Object head, while basis of estimation for 2009-12 is given at Appendix – B.

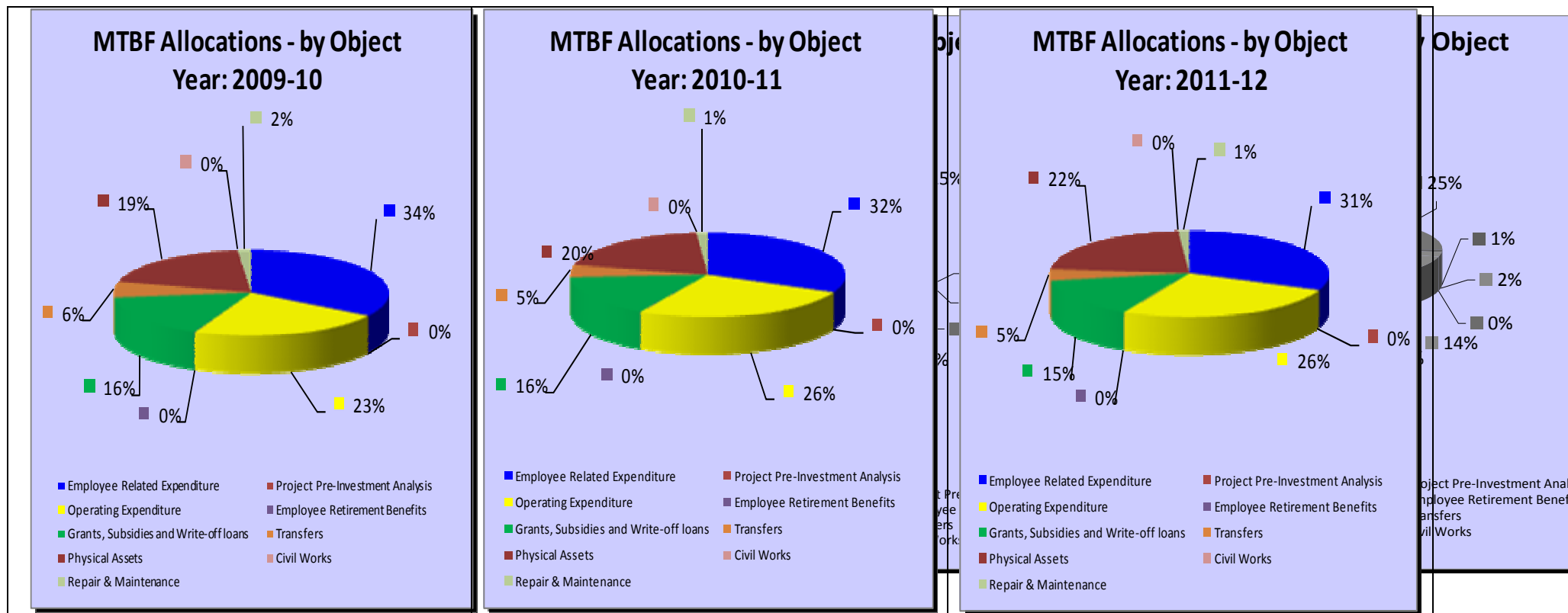
Rs. in million

Object Description (1)	2009-10 (See Footnote below) ⁷					2010-11			2011-12		
	Cur (2)	Dev (3)	Tot (4)	Dev (5)	Tot (6)	Cur (7)	Dev (8)	Tot (9)	Cur (10)	Dev (11)	Tot (12)
Employee Related Expenses	9,690	0	9,690	309	9,999	10,665	207	10,872	11,766	152	11,918
Project Pre-Investment Analysis	2	0	2	12	14	2	0	2	2	0	2
Operating Expenses	5,986	4,346	10,332	704	6,690	7,194	1,783	8,977	8,492	1,561	10,053
Employee's Retirement Benefits	22	0	22	1	23	24	1	25	26	1	27
Grants, Subsidies & Write-off Loan	4,825	480	5,305	0	4,825	4,825	600	5,425	4,825	700	5,525

⁷ Budget Book for Development Estimates for 2009-10 classifies most of the development schemes under Grant No. 36 in the Object head of “Operating Expenditure”. This classification was done inadvertently due to less time available for finalization of development budget estimates. Column (3) in the above Table is a summary based on this classification. A detailed analysis based on PC-1s was carried out subsequently and the schemes were classified according to appropriate object heads, a summary of which is given at Column (5). Current budgets were classified into appropriate object heads. Column (4) and (6) show totals of Current and Development totals against each applicable object heads.

Object Description (1)	2009-10 (See Footnote below) ⁷					2010-11			2011-12		
	Cur (2)	Dev (3)	Tot (4)	Dev (5)	Tot (6)	Cur (7)	Dev (8)	Tot (9)	Cur (10)	Dev (11)	Tot (12)
Transfer Payments	1,000	456	1,456	733	1,734	1,055	486	1,541	1,118	588	1,706
Physical Assets	584	1,635	2,219	5,117	5,701	618	6,254	6,872	653	7,733	8,386
Civil Works	3	0	3	6	9	4	1	5	4	1	5
Repair & Maintenance	433	0	433	34	467	452	8	460	475	4	479
Total	22,546	6,916	29,462	6,916	29,462	24,839	9,340	34,179	27,361	10,740	38,101
Grant 42 Total	n/a	5,109	5,019	5,109	5,019	n/a	11,340	11,340	n/a	2,877	2,877
Grand Total	22,546	12,025	34,481	12,025	34,481	24,839	20,680	45,519	27,361	13,617	40,978

Cur= Current, Dev= Development, Tot= Total, n/a = not applicable



Note: The above graphs show Health Department allocations under Grant No. 36 & 42 and not C&W Department's Grant No. 42.

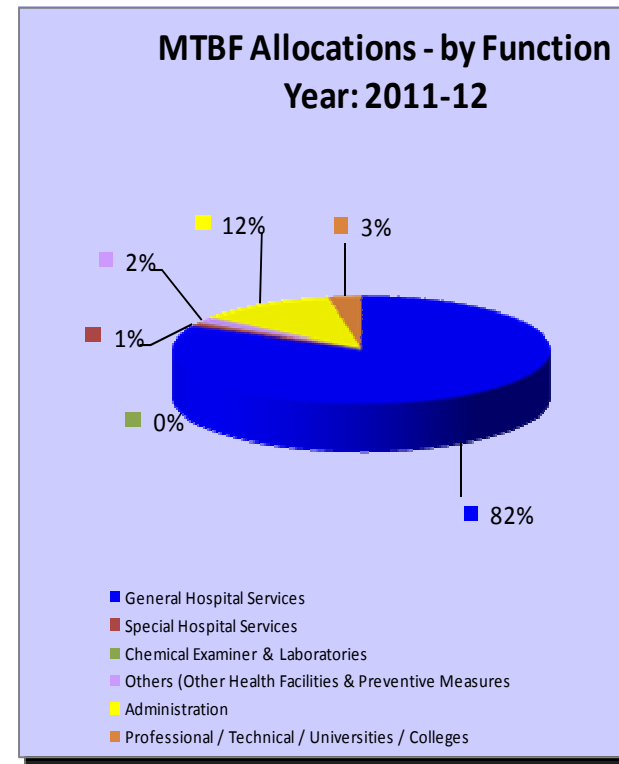
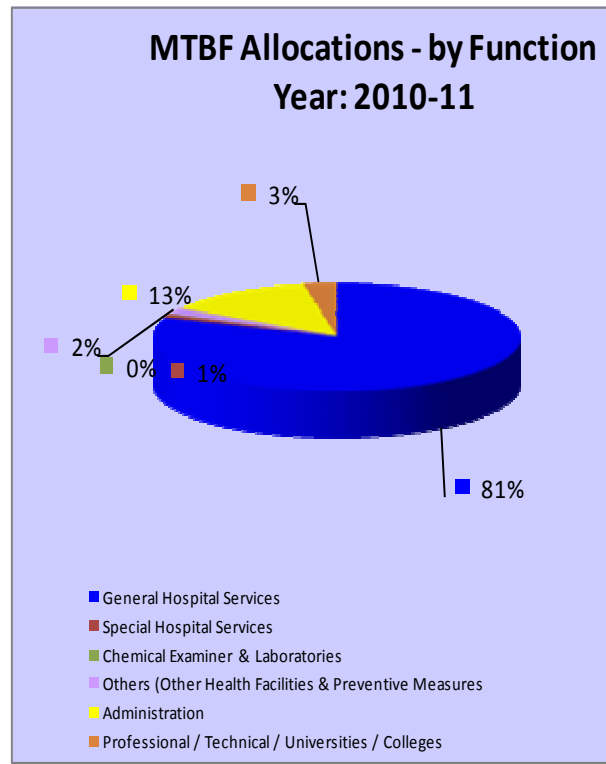
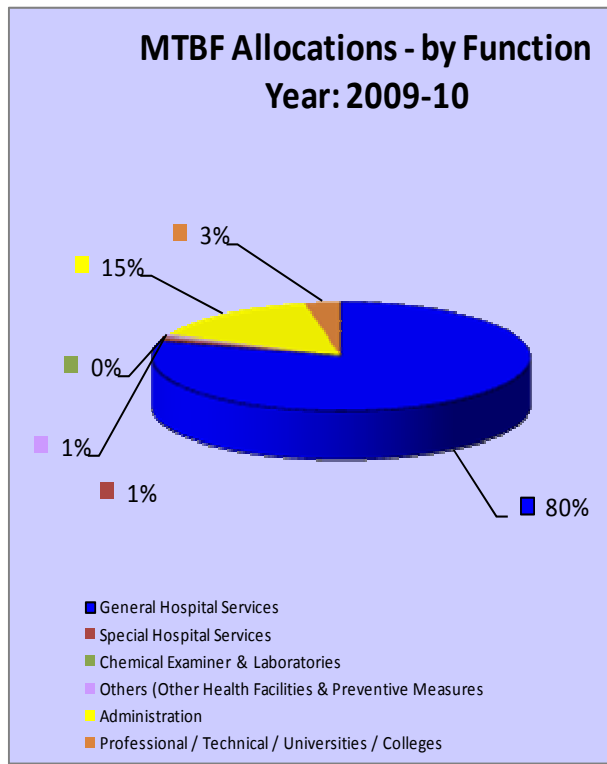
3.4 MTBF allocations – by functional classification

Functionally, major allocation of current and development over the medium term shall continue to focus on ‘general hospital services’ followed by ‘administration’ and ‘professional/technical teaching services’:

Rs. in million

Function Description	2009-10			2010-11			2011-12		
	Cur	Dev	Tot	Cur	Dev	Tot	Cur	Dev	Tot
073101 General Hospital Services	16,748	6,706	23,454	18,870	8,686	27,556	21,206	10,064	31,270
073201 Special Hospital Services	324	0	324	364	0	364	406	0	406
074101 Chemical Examiner & Laboratories	48	0	48	51	0	51	56	0	56
074120 Others (Other Health Facilities & Preventive Measures)	0	210	210	0	654	654	0	676	676
076101 Administration	4,518	0	4,518	4,559	0	4,558	4,604	0	4,604
093102 Professional / Technical / Universities	908	0	908	999	0	999	1,089	0	1,089
Total	22,546	6,916	29,462	24,839	9,340	34,179	27,361	10,740	38,101
Grant 42 Total	n/a	5,109	5,019	n/a	11,340	11,340	n/a	2,877	2,877
Grand Total	22,546	12,025	34,481	24,839	20,680	45,519	27,361	13,617	40,978

Cur= Current, Dev= Development, Tot= Total, n/a = not applicable



Note: The above graphs show Health Department allocations under Grant No. 36 & 42 and not C&W Department's Grant No. 42.

3.5 MTBF allocations – by cross classification

Current Budget – 2009-10

Rs. in million

Functional Classification	Object Classification									
	A01	A02	A03	A04	A05	A06	A09	A12	A13	Total
	Employee related expenses	Project pre-investment analysis	Operating expenses	Employee retirement benefits	Grants / subsidies & write off loans	Transfers	Physical assets	Civil Works	Repairs and maintenance	
073101 General Hospital Services	8,643	2	5,513	13	701	915	573	3	384	16,748
073201 Special Hospital	161	0	158	0	0	0	0	0	5	324
076101 Administration	218	0	173	0	4,115	0	0	0	11	4,517
074101 Chemical Examiner & Laboratories	33	0	12	0	0	0	0	0	3	47
093102 Professional / Technical / Universities	636		130	8	9	85	11	0	30	909
Total	9,690	2	5,986	22	4,825	1,000	584	3	433	22,547

Current Budget – 2010-11

Rs. in million

Functional Classification	Object Classification									Total
	A01	A02	A03	A04	A05	A06	A09	A12	A13	
	Employee related expenses	Project pre-investment analysis	Operating expenses	Employee retirement benefits	Grants / subsidies & write off loans	Transfers	Physical assets	Civil Works	Repairs and maintenance	
073101 General Hospital Services	9,514	2	6,660	15	701	967	607	4	401	18,870
073201 Special Hospital	177	0	182	0	0	0	0	0	6	364
076101 Administration	238	0	194	0	4,115	0	0	0	11	4,558
074101 Chemical Examiner & Laboratories	35	0	14	0	0	0	0	0	3	51
093102 Professional / Technical / Universities	702	0	145	9	9	88	12	0	0	31
Total	10,665	2	7,194	24	4,825	1,055	618	4	452	24,839

Current Budget – 2011-12

Rs. in million

Functional Classification	Object Classification									Total
	A01	A02	A03	A04	A05	A06	A09	A12	A13	
	Employee related expenses	Project pre-investment analysis	Operating expenses	Employee retirement benefits	Grants / subsidies & write off loans	Transfers	Physical assets	Civil Works	Repairs and maintenance	
073101 General Hospital Services	10,504	2	7,890	16	701	1,026	651	4	422	21,205
073201 Special Hospital	193	0	207	0	0	0	0	0	6	406
076101 Administration	259	0	219	0	4,115	0	0	0	12	4,604
074101 Chemical Examiner & Laboratories	38	0	15	0	0	0	0	0	3	56
093102 Professional / Technical / Universities	774	0	161	10	9	91	12	0	33	1,089
Total	11,766	2	8,492	26	4,825	1,117	653	4	475	27,361

Development Budget 2009-10

Table below is based on object classification published in Development Budget Book 2009-10. See budget Table in Paragraph 3.3 of this Section.

Rs. in million

Functional Classification	Object Classification									Total
	A01	A02	A03	A04	A05	A06	A09	A12	A13	
	Employee related expenses	Project pre-investment analysis	Operating expenses	Employee retirement benefits	Grants / subsidies & write off loans	Transfers	Physical assets	Civil Works	Repairs and maintenance	
073101 General Hospital Services	0	0	4,316	0	300	455	1,635	0	0	6,706
074120 Others (Other Health Facilities & Preventive Measures)	0	0	30	0	180	0	0	0	0	240
Total	0	0	4,346	0	480	455	1,635	0	0	6,916
Grant No. 42										5,109
Grand Total										12,025

Table below is based on detailed analysis of object classification according to PC-1s. See budget Table in Paragraph 3.3 of this Section.

Rs. in million

Functional Classification	Object Classification									Total
	A01	A02	A03	A04	A05	A06	A09	A12	A13	
	Employee related expenses	Project pre-investment analysis	Operating expenses	Employee retirement benefits	Grants / subsidies & write off loans	Transfers	Physical assets	Civil Works	Repairs and maintenance	
073101 General Hospital Services	272	12	554	0	0	733	5,096	6	33	6,706
074120 Others (Other Health Facilities & Preventive Measures)	36	0	151	1	0	0	21	0	1	210
Total	308	12	705	1	0	733	5,117	6	34	6,916
Grant No. 42										5,109
Grand Total										12,025

Development Budget 2010-11

Rs. in million

Functional Classification	Object Classification									Total
	A01	A02	A03	A04	A05	A06	A09	A12	A13	
	Employee related expenses	Project pre-investment analysis	Operating expenses	Employee retirement benefits	Grants / subsidies & write off loans	Transfers	Physical assets	Civil Works	Repairs and maintenance	
073101 General Hospital Services	167	0	1,194	0	600	486	6,231	1	7	8,686
074120 Others (Other Health Facilities & Preventive Measures)	39	0	589	4	0	0	23	0	1	654

Functional Classification	Object Classification									Total
	A01	A02	A03	A04	A05	A06	A09	A12	A13	
	Empl oyee relate d expen ses	Projec t pre- invest ment analys is	Opera ting expen ses	Emplo yee retire ment benefi ts	Grants , subsid ies & write off loans	Transf ers	Physic al assets	Civil Works	Repair s and maint enanc e	
Total	207	0	1,783	4	600	486	6,254	1	8	9,340
Grant No. 42										11,340
Grand Total										20,680

Development Budget 2011-12

Rs. in million

Functional Classification	Object Classification									Total
	A01	A02	A03	A04	A05	A06	A09	A12	A13	
	Empl oyee relate d expen ses	Projec t pre- invest ment analys is	Opera ting expen ses	Emplo yee retire ment benefi ts	Grants , subsid ies & write off loans	Transf ers	Physic al assets	Civil Works	Repair s and maint enanc e	
073101 General Hospital Services	109	0	968	0	700	587	7,696	1	3	10
074120 Others (Other Health Facilities & Preventive Measures)	43	0	593	1	0	0	37	0	1	676
Total	152	0	1,561	1	700	587	7,733	1	4	10,740
Grant No. 42										2,877
Grand Total										13,617

3.6 Key inputs and outputs – Current Budget

General Hospital Services

S. No.	Key Inputs	UOM	Estimate 2009-10	Forecast 2010-11	Forecast 2011-12	S. No.	Key Outputs	UOM	Target 2009-10	Target 2010-11	Target 2011-12	Outcome
1	Specialists / Consultants	No.	1,035	1,057	1,078	1	Number of patients treated for free	No.	3,870,338	4,390,359	5,377,624	[to be confirmed by HD]
2	MO's / WMO's etc.	No.	2,675	2,720	2,745	2	Patients Visiting OPD	No.	10,958,316	12,628,042	14,146,613	
3	Management Officers	No.	461	467	472	3	Patients Referred to Other Health Facilities	No.	68,281	72,520	104,220	
4	Nurses	No.	4,666	4,785	4,985	4	Patients Treated: OPD	No.	9,994,212	11,369,634	11,110,477	
5	Other Paramedic / Non Paramedic Staff	No.	13,707	14,323	14,933	5	Patient Treated: Indoor	No.	2,030,164	3,251,833	3,381,906	
						6	Bed Occupancy Rate	%	103	107	109	
						7	Operations conducted - Major	No.	252,645	280,230	311,476	
6	Beds Strength	No.	11,699	12,169	12,316	8	Operations conducted - Minor	No.	354,109	393,171	433,296	
						9	Radiological Tests	No.	2,616,474	2,940,495	3,304,449	
7	Ambulances	No.	144	153	160	10	Lab tests conducted	No	15,731,240	17,356,433	18,714,318	

Medical Education

S. No.	Key Inputs	UOM	Estimate 2009-10	Forecast 2010-11	Forecast 2011-12	S. No.	Key Outputs	UOM	Target 2009-10	Target 2010-11	Target 2011-12	Outcome
1	Professors / Associate Professors / Assistant Professors	No.	1168	1168	1168	1	Students admitted	No.	2,136	2,156	2,206	[to be confirmed by HD]
						2	Students graduated	No.	1,605	1,698	1,725	
						3	Research Papers/ Thesis issued	No.	63	77	91	
2	Teachers / Trainers	No.	586	586	590	4	Training Workshops / Seminars conducted	No.	358	361	361	
						5	Nurses admitted in Basic Nursing Diploma	No.	1,066	1,066	1,069	
						6	Nurses admitted in Post Basic Specialization Diploma	No.	150	160	170	
						7	Nurses admitted in B.Sc. Nursing Degree	No.	70	70	70	
3	Vehicles	No.	104	108	113	8	Nurses Qualified (in the above disciplines)	No.	822	844	882	
						9	Midwifery Students	No.	72	72	72	
						10	Community Midwifery Diploma	No.	30	30	30	
						11	Other Management Courses	No.	25	26	28	
4	Computers	No.	201	236	273							

Allied Health Services

S. No.	Key Inputs	UOM	Estimate 2009-10	Forecast 2010-11	Forecast 2011-12	S. No.	Key Outputs	UOM	Target 2009-10	Target 2010-11	Target 2011-12	Outcome
1	Technical staff	No.	208	208	208	1	Repair & Replacements done for Medical Equipment	No.	2,229	2,555	2,870	[to be confirmed by HD]
						2	Food Samples Collected & Evaluated	No.	83,000	91,000	101,000	
						3	Food Samples Analyzed through Mobile Vans	No.	2,000	3,000	4,000	
2	Other staff	No.	992	992	992	4	Donors Bled & Evaluated	No.	475,000	500,000	525,000	
						5	Blood Screening (HBC, HCV & HIV)	No.	505,000	530,000	555,000	
						6	Different Lab. Tests Conducted	No.	5,000	6,000	7,000	
						7	Drug Samples Reported	No.	31,000	31,500	33,000	
3	Vehicles	No.	77	77	77	8	Audit Meetings (DAC/SDAC/PAC)	No.	96	100	110	
						9	Monthly Review Meetings (Audit Cell)	No.	12	12	12	
						10	Public Health Nursing Schools Administered (DG-N)	No. of Schools	44	44	44	
4	Computers	No.	25	25	25	11	Nurses administered in hospitals	No. of Hospital	155	155	155	

3.7 Selective Outputs for Large Development Schemes

1- Enhanced HIV/ AIDS Program, Punjab	
Project Objectives	<p>Punjab Aids Control Program (PACP) will contribute towards achieving the following objectives by 2013:</p> <ul style="list-style-type: none"> • To control or reverse the spread of HIV among the most at risk groups and to keep the epidemic from establishing among the bridging groups and the general population. • To create an environment in the country where people living with HIV can access medical and social services and enjoy life without facing stigma or discrimination. • To coordinate a multi sectoral, comprehensive and sustainable response to HIV that is based on evidence, transparency and accountability and involves the various line ministries, the civil society and the main target beneficiaries (the PLHIV and the most at risk groups).
Project Cost	2,881.101 Million (F.E. Component 2304.881 Million)
Date of Approval	22-11-2008
Project period	5 years
Major Components/Outputs	<p>Improve preventive care and practices to reduce incidence of HIV / AIDS</p> <p>Capacity Building and Program Management.</p> <p>Service Delivery / Packages in major cities for awareness and treatment</p>
Other Project details	<p>Provincial AIDS Control Program is among the priority public health programs and the project will augment its capacity for effective disease prevention. AIDS prevention activities started in early 1990s with a focus on blood screening and counseling. The situation and response analysis (SRA) report 2006 of Enhanced HIV / AIDS Control Program critically outline that Pakistan has gone into a state of concentrated epidemic among Intravenous Drug Users (IDUs). The prevalence of HIV in general population has been estimated at < 0.1 percent. UNAIDs have estimated that there are about 85,000 people living with HIV in Pakistan. However in order to stop the involvement of general population, it is imperative that the epidemic be stopped among at the risk groups (IDUs, MSWs, Hijras and the FSWs).</p>

Total Expenditure to date		Rs. 291.806 Million		
Key Outputs	UOM	2009-10	2010-11	2011-12
Services Delivery to IDUs	No.	14,000	16,000	20,000
Substitution therapy for IDUs	No.	1,000	1,000	0
Services Delivery to MSW/Hijras	No.	8,000	10,000	12,000
Services Delivery to FSWs	No.	12,000	14,000	20,000
Services Delivery to jail inmates	No.	4,000	7,000	10,000
Services Delivery to MARA	No.	1,500	2,000	2,500
Small grants for innovative SDPs	No.	10	10	10
Procure HIV Screening Kits	No.	500,000	550,000	0
Procure HBV Screening Kits	No.	500,000	550,000	0
HCV Kits	No.	500,000	550,000	0
HIV Rapid testing kits	No.	10,800	10,800	10,800
Infection Control Supplies	No.	3	3	3
STI Medicine	No.	16,000	16,000	16,000
Condoms for STI Care Centers	No.	16,000	16,000	16,000
Monitoring Visits	No.	80	80	80
Formative or Operations Research among High Risk Groups	No.	3	3	3

2- Comprehensive Hepatitis Control Program, Punjab

Project Objectives	
To Stop the transmission of Hepatitis B and C. Reduce the incidence and mortality by the disease. Provision of free treatment to poor and deserving patients. Education and awareness.	
Project Cost	1000 Million
Date of Approval	Unapproved
Project period	3 years
Major Components/Outputs	Prevention of Hepatitis Screening and Diagnosis

		Treatment and Management Targeted Initiatives Training and Capacity Building Establishment of PMU		
Other Project details				
Total Expenditure to date		Rs. Nil		
Key Outputs	UOM	2009-10	2010-11	2011-12
No. of patients treated	No.	3,500	5,000	5,000
TVCs	No.	3,500	5,000	5,000
Radio Spots	No.	24	24	24
Printing of educational material (one fold folder)	No.	186	365	365
Printing of educational material (three fold folder)	No.	200	730	730
Training-Journalist	No.	70,000	200,000	200,000
Training-Doctors	No.	70,000	200,000	200,000

3- Strengthening Expanded Program for Immunization (EPI)					
Project Objectives					
84% Immunization of 3.29 million children under one year age and 14 million children under 5 years of age.					
Project Cost		200 Million			
Date of Approval		Unapproved			
Project period		2 years			
Major Components		Immunization delivery system Human Resource Development Communication Advocacy and Program Management			
Other Project details					
Total Expenditure to date				Rs. Nil	
Key Outputs		UOM	2009-10	2010-11	2011-12
Reduction in Infant Mortality Rate		1,000 live births	< 67	< 57	< 50

EPI Coverage of Fully Immunized	%	> 80	> 80-90	> 90
Child Mortality Rate < 5 year	1,000 live births	< 80	< 70	< 60
Measles Immunization < 1 year	%	65-75	75-85	< 85
Tetanus Coverage of Women	%	50-60	60-70	< 80

4- Establishment of Health Sector Reforms Unit, Punjab

Project Objectives	To achieve MDGs by strengthening primary and secondary healthcare.			
Project Cost	183.327 Million			
Date of Approval	26-06-2006			
Project period	5 years			
Major Components	Health Sectors Reforms Unit to supervise a program			

Other Project details

The HSRP has invested in rehabilitation of primary health care facilities, and introduced monetary incentives to medical doctors posted at basic health units (BHUs). The program tries to streamline paramedical education and standardize its quality.

Total Expenditure to date

Rs. 60.558 Million

Key Outputs	UOM	2009-10	2010-11	2011-12
Repair of BHUs	No.	700	600	0
Recruitment of School Health & Nutrition Supervisor	No.	8	0	0
Training of School Health & Nutrition Supervisor	Districts	15	0	0
Screening of Children	No	4,000,000	6,000,000	
Community Mobilization	BHUs	737	1,719	
Support districts in preparation of rolling plans	Districts	35	35	35
Support DG office in implementing DHIS	Districts	35	0	0

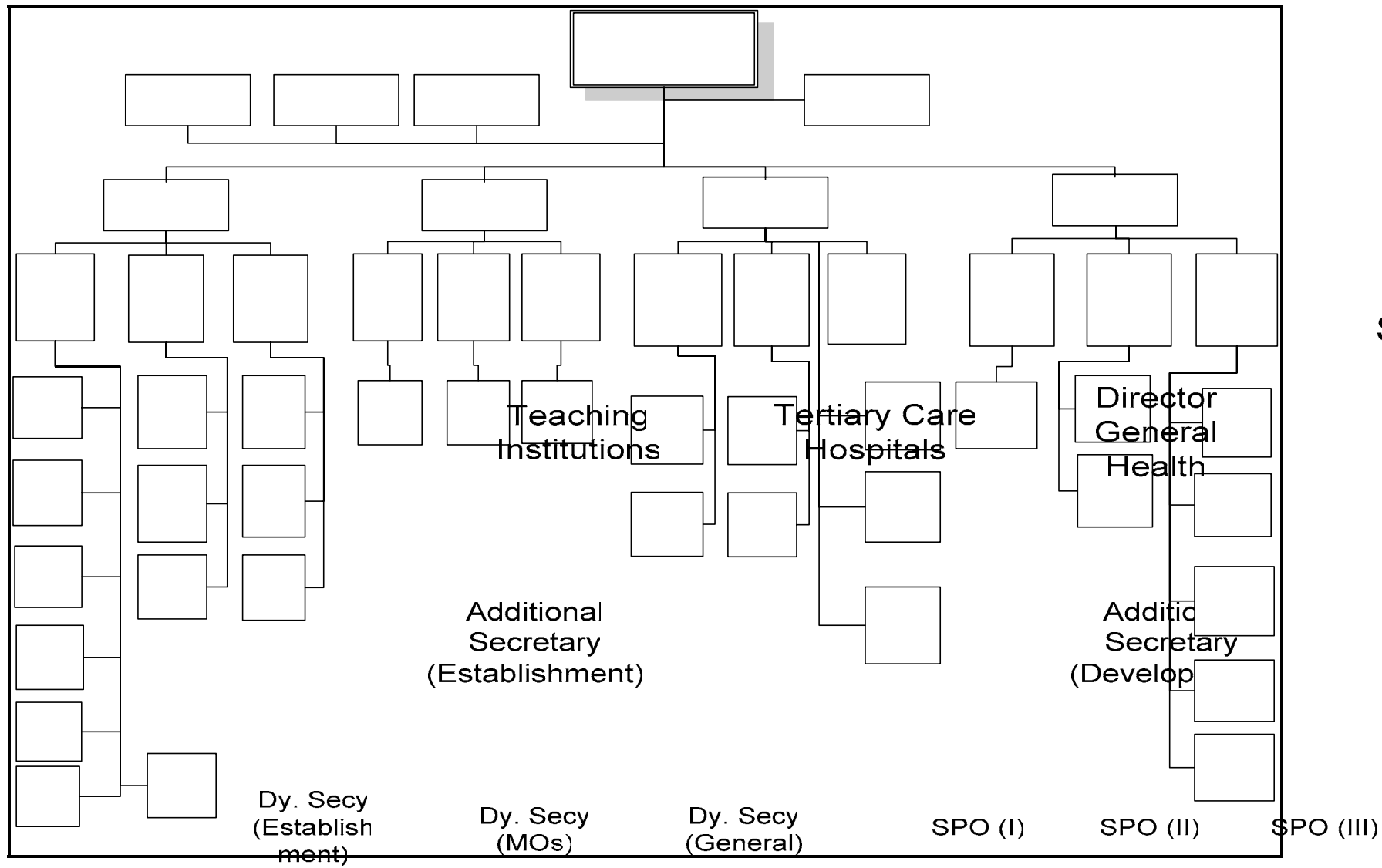
3.8 Recurrent impact of development projects⁸

Development schemes on completion usually result in certain costs which are funded from the current budget. Approximations of recurrent costs which may be incurred over the next three years are given below:

<i>Rs. in million</i>					
Sr. No.	Sub-sector	2009-10	2010-11	2011-12	Beyond 2012-13
1	Preventive & Primary Health Care	21.59	0	0	642.15
2	Health Sectors Reform Program	10.00	0	10.00	0
3	Accelerated Program for Health Care	37.46	9.00	0	0
4	Tertiary Care Hospitals	191.56	662.08	142.90	603.59
5	Medical Education	2.05	126.50	247.19	687.82
6	Research & Development	0	17.00	30.68	0
	Total	262.66	814.59	430.77	1,933.56

⁸ These cost estimates are indicative only (based on PC-Is) and their precise estimation and year of occurrence are dependent on a number of factors, including for example, change in scope of work, exact closure time of development schemes, revisions in cost of schemes/programs, change in gestation period, change in basis of estimation of recurrent cost, inflation, etc.

Appendix – A: Organogram of Health Department



Appendix – B: Explanatory Notes to MTBF Estimates (2009-12)

Health Department

Rs. in million

Object		Budget Estimate	Budget Forecast	Budget Forecast	Basis of Estimation
Code	Classification	2009-10	2010-11	2011-12	
A01	Employee Related Expenses	9,999	10,872	11,918	<p>Pay</p> <ul style="list-style-type: none"> – Pay is calculated on the basis of sanctioned strength for all the three years – Sanctioned strength is based on year 2009-10 – Impact of annual increment was taken for years 2009-12 – Impact of New SNE's approved for 2009-10 was also taken into account for 2010-11 and 2011-12 – Pay of individual spending unit was based on post wise summery (nominal rolls) of pay for all three years. – Pay is calculated using basic pay scale (BPS) prevailing in 2008-09 after taking into account effect of increments. <p>Allowances</p> <ul style="list-style-type: none"> – Allowances are calculated on the basis of sanctioned strength for all the three years. – Sanctioned strength is based on year 2009-10. – Allowances having direct relation with the relevant posts are based upon availability of that post e.g.

Object		Budget Estimate	Budget Forecast	Budget Forecast	Basis of Estimation
Code	Classification	2009-10	2010-11	2011-12	
					<p>Senior post allowance, qualification allowance, computer allowance etc.</p> <ul style="list-style-type: none"> – Allowances which are distributed through management's decisions are calculated through past years data for year 2009-10 and incremental impact is taken for outer years e.g. Honoraria etc. – Allowances of individual spending unit were derived through post wise summery of allowances for all three years.
A02	Project Pre-Investment Analysis	14	2	2	<ul style="list-style-type: none"> – Allocations for three years are based on specifically identified tasks / research work for teaching institutions covering costs like material & instruments, etc. – Where applicable, allocations are also based on PC-1s.
A03	Operating Expenses	6,690	8,977	10,053	<ul style="list-style-type: none"> – Estimates for Communications are based on historical trends for budget allocations and actual spending including expected increase in number of telephone connections for eligible staff. – Utilities are estimated on the basis of expected consumption of gas and electricity (including impact of new installations/connections) using prevailing gas / electricity tariff – Occupancy Costs are calculated on the basis of relevant rent agreements for office/residential

Object		Budget Estimate	Budget Forecast	Budget Forecast	Basis of Estimation
Code	Classification	2009-10	2010-11	2011-12	
					<p>buildings</p> <ul style="list-style-type: none"> – Calculations for Traveling Allowance are based on expected number of field visits at prevailing TA rates. – A large proportion of allocations for POL are based on expected quantity of POL to be consumed for running power generators at major hospitals. – POL for vehicles based on per vehicle daily average consumption of POL quantity at prevailing rates – Estimates for Drugs & Medicines, Other Consumables and Stores, etc. are based on spending trends for drugs and medicines, consumables, etc., expected patient load in future, average per patient cost, burden of disease, etc. <p>Inflationary impact is also taken into account in calculating MTBF estimates for most of the budget heads under Operating Expenditure.</p>
A04	Employee Retirement Benefits	23	25	27	<ul style="list-style-type: none"> – Based on estimated number of employees retiring in three years.
A05	Grants Subsidies and Write-Off Loans	4,825	5,425	5,525	<ul style="list-style-type: none"> – Major portion under this head is a scheme based allocation based on activities identified in PC-1s/project briefs of the respective schemes. – A small portion also relates to allocation for financial assistance expected to be made for deceased employees and is maintained at 2009-10 level.
A06	Transfer Payments	1,734	1,541	1,706	<ul style="list-style-type: none"> – Scholarships / Stipends based on number of eligible

Object		Budget Estimate	Budget Forecast	Budget Forecast	Basis of Estimation
Code	Classification	2009-10	2010-11	2011-12	
					<p>trainee nurses, house job officers working in tertiary care hospitals</p> <ul style="list-style-type: none"> – Remaining portion of the estimates represents scheme-based allocations based on PC-1s
A09	Physical Assets	5,701	6,872	8,386	<ul style="list-style-type: none"> – A large portion under this head is a scheme-based allocation (under respective PC-1s) for acquiring / installing machinery & equipment, medical & lab equipment and other physical assets – Estimates for furniture and fixture are based on estimated market rates prevailing at the time of estimation – Scheme-wise allocations correlate with ADP/MTDF
A12	Civil Works	9	5	5	<ul style="list-style-type: none"> – Some allocations based on PC-1s/project briefs
A13	Repairs and Maintenance	467	460	479	<ul style="list-style-type: none"> – Mostly for R&M to Buildings of autonomous institutions. – R&M to machinery & equipment. Based on relevant maintenance contracts – R&M for other assets on the basis of current service / market cost
	Total	29,462	34,179	38,101	

Appendix – C: MTBF at Health Department

i. About MTBF

Medium Term Budgetary Framework (MTBF) is a multi-year approach to budgeting which links the spending plans of government to its policy objectives in the medium term (usually three years). The multiyear budget horizon provides Departments the space and flexibility they need to formulate, plan and implement policies that focus on service delivery or 'outputs'.

ii. MTBF Budget Call Circular

MTBF implementation in Punjab formally commenced in November 2008 with the issuance of MTBF Budget Call Circular (BCC) to Health and Irrigation & Power Departments ("Pilot Departments"). The MTBF-BCC provided line departments with indicative budgetary ceilings for next three fiscal years along with guidance and procedures on developing multi-year budgetary estimates. It provided specifically designed budget forms to support the spending units / DDOs prepare their budget estimates on a multi-year format. The forms developed were for both current and development budgets and included detailed instructions which were further reinforced with examples / scenarios to ensure maximum help to DDOs.

iii. Oversight of MTBF Reforms

To foster greater interface between MTBF and MTDF, a set of joint protocols was agreed between FD and P&D Department in September 2007. Under the Protocols, a three-tiered committee structure was proposed which comprises of:

- Steering Committee (SC);
- Management Committee (MC);
- Budget Ceiling Committee (BCC).

Steering Committee is the apex forum for approval of budget ceilings recommended by Management Committee (MC). Similarly MC has mandate to review and approve BCC recommended budgets, while BCC is mostly concerned with issuing preliminary budget ceilings to the departments and reviewing initial budget submissions in light those budget ceilings. The Committees have representations from FD, P&D and pilot

departments. In addition, there exists a MTBF Working Group consisting of secretaries of FD, P&DD and pilot departments. This Group was constituted in November 2008.

To oversee MTBF implementation activities and to interact with consultant team on a day-to-day basis, a core team comprising of key officials (budget and planning) from Health Department was appointed which had the overall responsibility for institutionalizing and taking the reform process forward. Additional Secretary (Development) heads the core team. To support MTBF implementation a team of consultants was deployed at Health Department and Finance Department thus ensuring smooth implementation.

iv. Capacity Development of Budget and Accounts Staff / Drawing & Disbursing Officers (DDOs)

Issuance of MTBF Budget Call Circular was followed by a series of workshops organized by core team for budget and accounts staff of spending units of Health Department in December 2008. Training workshops were held at Management and Professional Development Department, Government of the Punjab, Lahore. The MTBF consultant team along with core team provided essential technical support and trained around 225 budget and accounts staff / DDOs of the spending units of Health Department in Four days of workshops.

v. Hand-holding Support to Spending Units

Orientation given to budget and accounts staff / DDOs in MTBF training workshops was further strengthened by providing extensive hand holding support at respective spending units spread all across the Province. In addition to the earlier MTBF training workshops a number of mini-workshops were also held besides one-on-one sessions with the budget and accounts staff and DDOs.

vi. Formulation, review and approval of Budget Estimates

Budget estimates were formulated and key outputs determined for three years (2009-12) by spending units. These were then compiled, analyzed and consolidated at various stages. Budget demands were discussed in a series of meetings between spending units and the management of Health Department to agree on a baseline. After submission of MTBF estimates to Finance Department (FD) and Planning & Development (P&D) Department, detailed discussions were held between Health, FD and P&DD in Budget Ceiling and Management Committee meetings under joint protocols. Such engagements

paved way for a constructive budget dialogue between these departments and finally culminated in approval of budgetary estimates by Steering Committee for FY 2009-12.

Glossary of Terms

Grant Number	A unique number assigned (separately for Current and Development budgets) to a department to identify budget allocations at departmental level.
HD	Health Department of the Government of Punjab
Input	Resource required undertaking an activity that ultimately contributes to an output. For example, personnel engaged, equipment and material used at a project.
MTBF	Medium Term Budgetary Framework – a multi-year budgetary framework aimed at providing administrative departments the space and flexibility they need to formulate plan and implement policies that focus on public service delivery or ‘output’.
MTDF	Medium Term Development Framework – a framework that provides medium term strategies for the key sectors of the provincial / national economy.
Object Classification	One of Chart of Accounts’ five components used to identify ‘economic classification’ of a budget allocation. Examples include Pay & Allowances (Code A01), Operating Expenses (A03), Repairs & Maintenance (Code A13), etc.
Outcome	A result. Some results are immediately measurable and can be directly related to an output. Other outcomes come about after long periods of time and may be the result of other influences. For instance a reduction in Infant Mortality Rate (IMR) from 90/1000 to 65/1000 in five years time is an outcome.
Output	A measurable or quantifiable target that is expected to be achieved through utilization of funds in a specific period. For instance delivering polio drops immunization to 1 million children in 12 months is an output.

P&DD	Planning & Development Department of the Government of Punjab
PC-1	A pro-forma used for creation of development schemes. Prior to initiating any development a PC-1 document is prepared.
RE	Revised Estimates – Budget Estimates adjusted for any Supplementary grant, Surrenders or Re-appropriations.
Re-appropriation	Transfer of allocated amount from one unit of appropriation to another such unit. This is done to utilize ‘saving’ of budget allocation in a unit / head of appropriation.
Sector	Jurisdiction assigned to a Department
SNE	Schedule of New Expenditure - A pro-forma used by the provincial government departments for preparation of budget estimates after completion of development schemes but before formally drawing any funding from current budget side
Spending Unit	A department, an attached department or a specific unit of a department or an entity within a department that meets its expenditure from a specific allocation made by the government in the budget books
Supplementary Budget	Additional funds under a particular budget head not provided in the original budget. Supplementary budget is prepared and approved during the year of execution.

Medium Term Budgetary Framework 2009-12

Section II

(Part – A)

Details of Current Budget Estimates 2009-12

(Page No. ____ to Page No. ____)

Health Department

Medium Term Budgetary Framework 2009-12

Section II (Part – B)

Details of Development Budget Estimates 2009-12

(Page No. ____ to Page No. ____)

Health Department