

Original Research Article

Assessing usefulness of participatory audit and planning process on improving functioning of patient welfare committees in select public health institutes from Maharashtra

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ABSTRACT

Background: Social audit is being increasingly recognized and used as a tool for ensuring accountability and transparency in various social sectors. Building upon social audit concept, retaining its core with appropriate modifications in the context of patients' welfare committee (PWC) funds in public health institutions the 'participatory audit and planning (PAP) process' was developed and conducted in nine health institutes from Maharashtra by civil society organisations. The aim of the PAP was to improve the overall functioning of PWC. At state level, it has been decided to implement the process in 140 health institutions implementing CBMP of Health in Maharashtra. With such recognition of the process at state level, it was felt necessary to study the usefulness of the PAP process on functioning of PWCs.

Methods: Hence a descriptive study was conducted for assessing changes after introducing the PAP process on functioning of PWC in six out of nine health institutions, with the objectives to understand the change in pattern of expenditure of PWC funds for three consecutive years (2013-2016) in the context of conduction of PAP process and to understand opinions and experiences of various stakeholders of the PWC regarding usefulness of PAP process for improving functioning of PWC.

Results: This study signifies the usefulness of PAP process in the view of various stakeholders, especially on improving participatory planning of funds, bringing transparency in expenditure, record keeping and hence ensuring effective utilisation of PWC funds in the view of patients need.

Conclusions: Scaling up of PAP process shall be considered by the state officials to improve accountability regarding use of PWC funds and ensure it's pro-people expenditure.

Keywords: Audit, Participatory, Planning expenditure, Pro-people

INTRODUCTION

Social audit is being increasingly recognized and used as a tool for ensuring accountability and transparency in various social sectors. It is defined as a democratic process where the concerned community demands information and verification from agencies in a systematic manner, thus ensuring/leading to public accountability.¹ In other words, social audit may be

defined as an in-depth scrutiny and analysis of the working of any public utility vis-a-vis its social relevance.² 'Social audit' as a process is now well known in India, especially in the context of the National Rural Employment Guarantee Act. The process of social audits is used to establish whether or not the benefit meant for an individual or a community has reached them or not. It also provides a platform for the individuals or community members to engage with the state and those implementing

programmes or projects meant for them.¹ On the other side, financial audit process seems immensely technical and 'expert oriented' driven, where the community's participation is very limited. Although financial audits might bring in accountability, where government officials are accountable to their superiors, one sees a lacuna within the financial auditing mechanism as there is often no system to receiving feedback from beneficiaries.³ Same has been noted during the implementation of Community based monitoring and planning (CBMP) process, in case of the financial audit of Rogi Kalyan Samiti (Patients' welfare committees-PWC) funds conducted by the Maharashtra state government.

Patients' welfare committee (PWC) funds have been provided to health institutes at different levels, with the objective of promoting decentralized health planning. There are three types of PWC funds, viz: Annual Maintenance Grant (AMG), Untied Funds (UF) and PWC funds. In order to ensure proper utilization of these funds, to take the appropriate decisions for this purpose, and to elicit people's participation in the functioning of the health centre, every health institution has established the PWC. As per NRHM guidelines, every PHC is allotted with 1.75 lakh (PWC-100000/-, AMG-50000/-, UF-25000/-) per year.⁴ The financial audits for these PWC funds are carried out by appointing Chartered Accountants, on annual basis. However, it has been reported through the process of CBMP¹, that there are several lacunae in the utilization of PWC funds as well as in functioning of PWC. Another study conducted by SATHI in 2012, indicates that there are irregularities in the utilization of funds such as Lack of involvement of PWC members in decision making of the expenditure, various mistakes in the bills and vouchers which reflect poor record keeping and in some cases lack of training to personnel managing accounts etc.⁵ According to analysis of data from all over Maharashtra, conducted by State Health System Resource Center (SHSRC), 35.5% funds were spent on 'other expenses' which includes equipments, electricity and daily required items.⁶

Overall gaps in the pattern of utilization emphasize the need for participatory planning of expenditure with active involvement of PWC members in the planning process. With this context in mind, building upon the concept of social audit, retaining its core with appropriate modifications in the context of PWC funds the 'participatory audit and planning (PAP) process' of PWC was developed and conducted in selected health institutes from Maharashtra. The broader aim of the PAP process was to improve the overall functioning of PWC while the specific objectives were-

- To ensure accountability towards effective utilisation of PWC funds, and hence improving functioning of PWC through participatory planning and audit of PWC funds.

- To identify gaps in the expenditure of PWC funds and also to evaluate functioning of PWC.
- To build the capacity of PWC members about their roles and responsibilities.

Implementation of PAP process

The PAP process was conducted in a total of nine health institutions- two primary health center (PHCs) and one rural hospital (RH-equivalent to community health center in Maharashtra) from three tribal districts of Maharashtra during December 2014 to March 2015. The process was conceptualized by SATHI and conducted in collaboration with local civil society organizations (CSOs) from respective districts, which were also involved in implementation of CBMP.

In the PAP process, various stakeholders such as representatives of PWC, monitoring and planning committee, active community members, elected members, health officials and representatives of CSOs, and staff of respective health institutions were involved. Overall PAP process is conducted in four steps (Figure 1).⁹ Implementation of this process resulted in various positive changes such as increased accountability and people's need based planning towards effective utilization of PWC funds. At state level, it has been decided to implement the process in 140 health institutions implementing CBMP of Health in Maharashtra. Accordingly, the process has been conducted in around 65 health institutions in year 2015-16. With such recognition of the process at state level, it was felt necessary to study the usefulness of the PAP process on functioning of PWC from health institutions.

- I) Under the National Health Mission CBMP process is being implemented in 1000 villages across 13 districts. SATHI is a state nodal NGO for implementing this process in Maharashtra.
- II) For information regarding SATHI <http://www.sathicehat.org/>.

Objectives of the study

This descriptive, mixed method study was conducted for assessing changes after introducing the PAP process on functioning of PWC from RHs and PHCs after completion of the intervention. The specific objectives of the study were

- To understand the change in pattern of expenditure of PWC funds for three consecutive years (2013-2016) in the context of conduction of PAP process.
- To understand opinions and experiences of various stakeholders of the PWC regarding usefulness of PAP process for improving functioning of PWC.

METHODS

Study sites

Implementation of PAP process was done in total of nine health institutions from Thane, Nandurbar and Raigad districts of Maharashtra. Of these facilities, six health institutions were selected for this study covering one RHs/SDH and on PHCs each from these three districts.

Data collection

For understanding the level of change in the pattern of expenditure of PWC funds, quantitative data on expenditure pre (year 2013-14) and post (year 2014-15 and 2015-16), implementation of PAP process was gathered. This quantitative data regarding expenditure was obtained from respective accountant from each health institute. Qualitative data through in-depth interviews (IDIs) were collected from various stakeholders of PWC regarding the PAP process to understand their opinions and experiences. Issues explored in IDIs were related to building capacity of PWC members about their roles and responsibilities as a PWC member, participatory planning and decision making, participation of PWC members in the PWC meetings, frequency of meetings, record keeping etc. Three participants from each health institute such as Medical officer, one of the PWC members (based on availability at the time of interview) and CSOs representative were selected. Selection of participants was mainly on the basis of – a) representation of different stakeholders, b) Involvement in the actual process of PAP. Total 18 participants were interviewed using an interview guide.

Data analysis

Interviews were conducted in local language -Marathi and were tape recorded. All the interviews were transcribed word by word. The transcribed text was coded and categorized using of RQDA library of R software.⁸ All transcripts were anonymised before developing codes. While data regarding expenditure pattern was analysed using Microsoft excel.

Ethical considerations

Written Informed consent was taken from each participant prior to conducting the interview and the purpose of the study was clearly explained to them.

RESULTS

Prior to explain the pattern of expenditure of the funds it is important to first look at the flow of the funds and expenditure depends on when the funds were made available.

Flow of PWC fund

On seeing the trajectory of fund flow for FY 2013-14, 2014-15 and 2015-16, it was observed that the cycle of receiving funds was different for all three years. In the FY 2015-16, massive funds cut was declared for PWC funds for all the institutes in Maharashtra and in the late last quarter of the year, health institutes received whole amount without any cut. According to health officials, the period of fund disbursement keep changing every year. In FY 2013-14 funds were received in three installments, from that first installment was received in August 2013. While in FY 2014-15, funds were received in two installments of which first was received in November 2014. In one of the RHs from Nandurbar district, there was gross delay in receiving funds for this RH, funds received almost on the last day of the financial year.

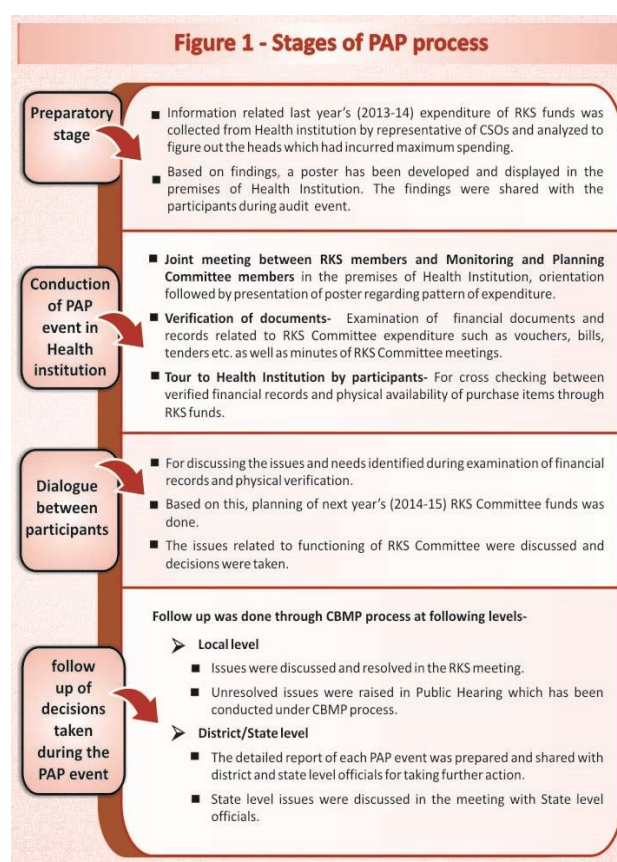


Figure 1: Stages of PAP process.⁷

Pattern of expenditure of PWC funds before and after PAP process

Data on expenditure of the funds shows that, studied institutions from Raigad and Thane districts utilized their PWC funds quite well over the three years. But in Nandurbar except FY 2013-14, in both years there was a gross under spending. In PHC from Nandurbar, under spending was found as AMG fund was not used in FY 2014-15, and in FY 2015-16 one-fourth of the total PWC funds were not used. Similarly in RH from Nandurbar,

only 34% funds were spent in 2014-15 and there was zero expenditure from total PWC funds in 2015-16. Since PWC funds are considered as flexible funds, funds were being used as more of a stopgap arrangement and spent on routine expenditure like telephone, internet bills, electricity bills, Xerox and printing, stationary, diesel etc. This practice was noted in almost all studied institutions, reason being massive shortage of other funds to meet day to day needs in the institutions. Expenditure on purchasing emergency medicines is one of the important pro people expenditure, which has reflected in all six institutions. Nearly 10-20 percent of funds were spent on patient's needs such as expenditure on water facility, cleanliness in premises, emergency medicine purchases, referral transport and diagnostics, patient's comfort such as sitting arrangements, mosquito nets fitting for indoor patients, diet facility etc, which can be categorized as pro-people expenditure. Especially PHCs from Thane and Nandurbar districts shows notable increase in pro people spending such as on referrals and diagnostics (Figure 2).

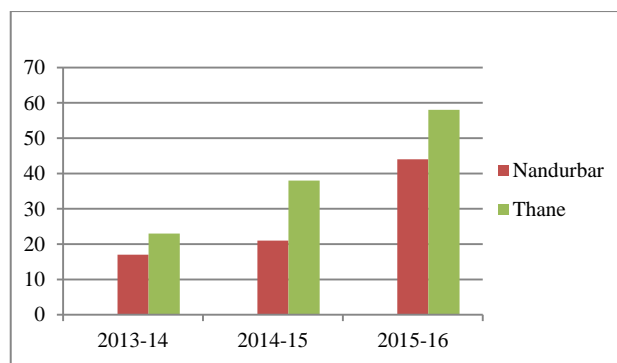


Figure 2: Increase in pro people expenditure reflected from PWC funds.

While, positively, as shown in Table 1, after the PAP process, expenditure on routine things such as vehicle repairs; printing, Xerox and stationary and miscellaneous expenses, has significantly reduced.

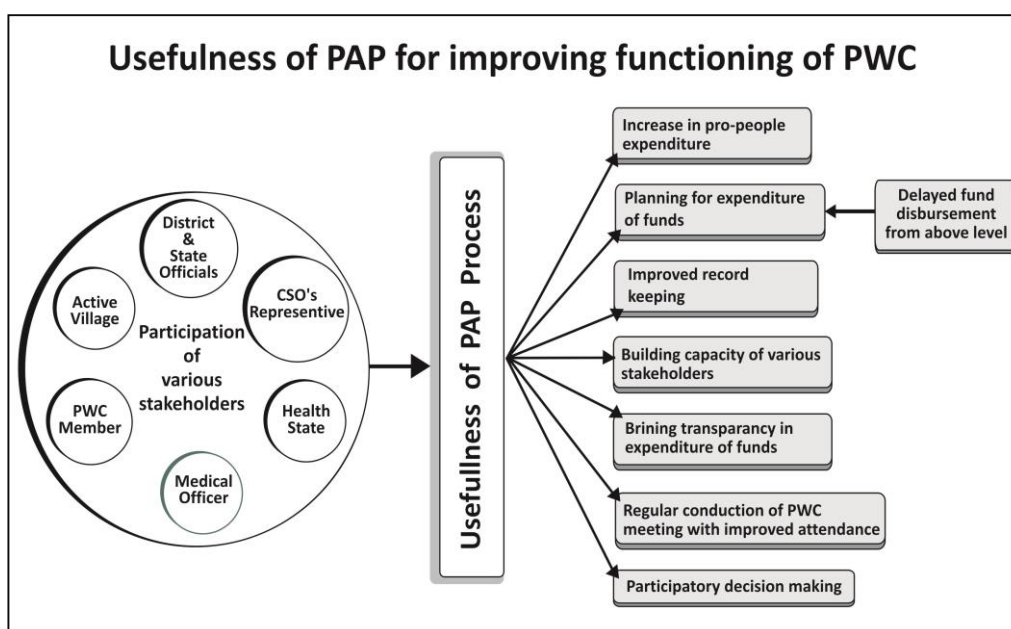


Figure 3: Usefulness of PAP process for improving functioning of PWC.

Table 1: Reduction in routine expenditure reflected from PWC funds.

Year	PHCs			RH/SDH		
	Raigad	Thane	Nandurbar	Raigad	Thane	Nandurbar
Percent Routine exp. In FY 13-14	55%	50%	75%	45%	70%	60%
Percent Routine exp. In FY 14-15	20%	30%	45%	25%	50%	30%
Percent Routine exp. In FY 15-16	30%	50%	30%	55%	35%	-

Record keeping

Prior to implementation of PAP process, record keeping of PWC funds was observed in a bad shape in the studied institutions. In Thane SDH, there was no collated information, but was in the form of monthly reports. It

was found that around 55 percent expenditure was marked as other expenses. At the time of visit to PHC from Nandurbar, clerk was not in service, hence all the details of accounts were provided by Medical Officer. In case of RH from Nandurbar, there were no separate books of accounts maintained for PWC funds.

However, after PAP process, expenditure was reflected well in various institutions proceedings minutes were maintained well. Purchases were made after sanction from PWC and documented properly.

Usefulness of PAP for pro people expenditure of PWC funds as emerged from interviews of participants

As shared by most of the participants, after initiating the PAP process, patients' needs are being discussed in the meetings; decisions are taken considering the patients' needs.

One CSO representative shared that, *"after the process of PAP, quarterly budgets are being prepared and presented in the meetings for approval. Also details of expenditure are presented in the meeting and if there is some overspending, it is properly explained to the members in the meeting"* (CSO representative 3).

Pro people decisions taken with active participation of members in the decision making, due to PAP process, includes range of decisions and actions taken such as provision of hot water, placing mosquito nets in the inpatient ward, provision of sonography charges, appointing appropriate members on the PWC as per GR, sitting arrangement outside the labour room, prevented spending on case papers as well as on nearby sub-centre through PWC funds, decorating walls in pediatric ward for malnourished children, purchasing motor, repairing solar system, placing bore well for water supply, purchasing water filter, placing board on free food for patients and relatives in the main lobby. Following are some examples shared by participants, which gives a gist of decisions and actions taken due to PAP process,

"Now the food is also being given to the relatives of patients, and the credit for getting this done, totally goes to CSO representatives involved in the PAP process"-said official, (Health official 1).

"A TV was purchased using PWC funds, but was not available in the health facility. On enquiry, it was found that, it is at sweepers home. But after PAP, it was immediately brought back to the PHC" -CSO representative (CSO representative 2).

Similar experience was shared from another RH, regarding fridge and cooler.

"In RH, ambulance driver used to take extra money from patients. This issue was then discussed in the PWC meeting, after which medical officer and members became watchful about driver's deeds" (CSO representative 1).

Overall functioning of PWC

Overall responses regarding usefulness of PAP process on PWC functioning were categorized in following themes-

Capacity building of various stakeholders of the PWC

All the stakeholders acknowledged that, PAP process has led to improved knowledge regarding role and responsibilities of PWC members, amount of funds to PWC, its intended use and criteria of expenditure.

"We realized, it is our right to ask for and understand details of PWC fund's expenditure" (PWC member 3).

It was mentioned by all that, orientation sessions regarding PWC were conducted by CSO involved in the PAP process. Booklets in vernacular language distributed by CSOs were also quite informative and useful. It was stated that since our understanding about PWC has improved, we have been sharing this information with other people in village. Some official staff also reported, improved orientation of members regarding functioning of PHC in addition to PWC.

"Members and active villagers have started communicating patient's needs in the PHC. During PAP process members have visited PHC and it seems their understanding regarding its functioning and various health schemes is improved" (Official staff 3).

Some of the official staff and PRI members felt that due to the PAP process, we understood the importance of fund planning for ensuring need based utilization of funds. One of them added that,

"There is always a delay in fund disbursement. Many times funds are disbursed by the end of financial year, which makes planning of funds difficult. However if funds are disbursed in a timely manner, planning as well as participatory decision making and bringing transparency would be possible" (Health official 4).

Transparency in expenditure of PWC funds

Most of the participants opined that, PAP process has definitely helped bringing transparency in the overall expenditure of funds. It was told that, due to improved transparency, now funds are being utilized appropriately. Access to information related to expenditure has also significantly improved. PWC member stated that,

"In 2014-15, we checked bills of one the PHC and we did not see any irregularity in that. Also, bills were made easily available to see"(PWC member 2).

Official staff commented that, after PAP process we are strictly following guidelines for expenditure and payments are made only after issuance of work order. Interestingly, few also added that,

"Transparency was already there however now PWC members have started looking into expenditure details and details are being made available to them easily" (Health official 1).

Conduction of PWC meetings

Most of the participants expressed that, scenario regarding conduction of meeting, attendance participation of members in the meeting and in decision making has been positively changed after conduction of PAP process. It was reported by some of the CSO representative that, prior to PAP process, PWC meetings were not conducted. After the process of PAP, official staff started conducting meetings. Many other CSO representatives informed that, prior to PAP process, hardly two three issues used to be discussed in the meetings and just signatures used to be taken on proceedings, even if 2-3 members are present meetings used to be conducted. However now, with their intervention, meetings are conducted on regular basis and are conducted only if quorum is complete.

Regarding attendance of different members in the meeting, it was categorically mentioned by all participants that, after PAP process, participation of members, including PRI representatives has been significantly increased. CSO's representative shared that, now, invitation letter is sent through peon. Before, they used to feel, what is the use of attending these meetings, but now since, agenda is also circulated among members well in advance they feel it important to attend.

"Number of members attending meeting has increased to 10-12 from 3-4. Also number of meetings has also increased, after PAP process. Members are being consistently and actively participating in the meetings" (Health official 2)- said by official staff

One CSO representative mentioned that,

"Now we participate and intervene as an authorized and empowered member, before PAP process, our presence was just on paper." (CSO representatives 2)

One PRI member mentioned notable change that, before PAP process, PRI members never used to come for PWC meeting but now medical officer send a vehicle for them to ensure their presence in the meeting.

It was further emerged that, with increased participation in the meetings, minutes of the meeting are being prepared in detail, discussion in the last meeting are being briefly reported. Also now, doctor shares information regarding various diseases in the village. MPW, ANM and other staff in the health institute are being also involved in the meeting. Discussions are being done on communicable diseases, problem of water in the village, ANM/MPW home visits, etc.

Participatory decision making

One of the remarkable changes due to PAP process, as mentioned by almost all participants is, significant improvement in participation of PWC members in decision making of the PWC funds. Responses of

participants reveals that, members are proactively participating and engaging with PWC functioning. They have started asking questions, suggesting expenditure in the view of patients' needs, presenting health related issues in the village such as ANM does not visit their *vasti*, women don't get proper services during labour, and many other relevant patient's needs. It was also informed that, planning has been taken on the agenda of meeting. Details of funds and expenditure are now shared in the meeting. Most of the decisions are taken in meetings in consultation with members, leading to reduced post facto approvals.

One of the CSO representatives said that,

"Prior to PAP process; Medical officer and ZP members used to take decisions and members were just asked to make signatures. Also, Medical officer never used to share any information regarding expenditure in the meetings, however now, issues are discussed at length, and members' views are taken into consideration" (CSO representative 2).

Few officials implied positively on members' active participation, inputs in taking decision of expenditure.

"Members have become more conscious about proper expenditure of the funds and not assent to spend it on routine expenses like stationary. Their attendance of members has also improved" (Health official 3).

"Funds are being spent by prioritizing patients' needs through participatory decision making," (Health official 1).

"Sometimes in case of some epidemic etc decisions were required to be taken urgently. However, later in the meeting, these decisions were discussed and rational was explained" (Health official 1).

According to one of the PRI member,

"On our insistence, the decision was taken that; PWC funds shall not be spent on photocopying and printing of case papers" (PWC member 5).

Planning for expenditure of funds

One of the objectives of PAP process is to ensure participatory planning of PWC funds, which seem to be fulfilled in some ways. It broadly emerged that, the PAP process has contributed in planning of PWC funds. Now the budget is decided in the PWC meeting and as per requirement expenditure is prioritized leading to appropriate use of funds. Trend of taking post facto approval has also been reduced. Importantly, one PWC member expressed that,

"Through PAP process, we realized an importance and need of planning of funds" (PWC member 1).

While few also raised the point of delay in fund disbursement, which pointed that planning is impacted by flow of funds in a major way,

“If funds from above are disbursed irregularly or late, by the end of year, then planning cannot be done well. However with timely fund disbursement, planning can be done in a participatory manner” (PWC member 2).

DISCUSSION

The present study is quite crucial to understand the perceptions and opinions of various stakeholders regarding usefulness of the innovative process like PAP, which was implemented for the first time within state and also in India. Findings of this study would be used as an input to modify the process appropriately for its further implementation.

During in depth interviews, CSOs representatives and members of PWC were generally found to be enthusiastic to talk about the process, however, health staff, especially medical officer's attitude towards the process was observed to be somewhat different since the process is perceived as a kind of attempt to question them and hold them accountable towards expenditure of PWC funds. Even so, most of the health staff was rather more interested in expressing their views, anguish regarding delayed disbursement of funds from the level above and expressed a sense of inevitability and helplessness about it. It was noted that delayed disbursement of funds was also used as a kind of excuse for various further gaps in the functioning of PWC and expenditure of funds. Due to this delays, trend of increase in pro-people expenditure as usefulness of PAP process couldn't be observed much however in all the studied institutions reduced spending on routine expenditure and pro people decisions were taken, executed was noted.

Participants acknowledged the PAP process for its contribution in improving functioning of PWC. This is significant since various lacunae regarding the same have been reported in CAG report as well.⁹ Positively, it emerged that usefulness of PAP was not just limited to improved attendance of PWC members but it has further contributed to increased participation in the discussion regarding expenditure of funds, leading to various decisions in the view of patients' needs. Members have started expressing their opinion and intervening in decision making regarding utilisation of funds. This is again notable in the light of the study by SATHI in 2012 which depicted the need for improving the attendance and participation.⁵ Contribution of PAP process in capacity building of PWC members was acknowledged by members, which was one of the major and much needed contributions of PAP seeing the status of capacity building through govt. According to state government's guideline, trainings regarding PWC should be given to medical officers.⁴ There is no provision of training for members of the committee.

PAP process contribution in bringing transparency in terms of presenting details of PWC funds during the meeting and improved access to information related to expenditure, was also appreciated by respondents. However, the problem of delayed disbursement of funds, which was strongly communicated by respondent with major implication on planning of expenditure, was also reported in couple of other studies as well, which needs to be taken care of mainly at the state level.⁹ Overall, this study clearly signifies the usefulness of PAP process in the view of various stakeholders, especially on improving participatory planning of funds, bringing transparency in expenditure, record keeping and hence ensuring effective utilisation of PWC funds in the view of patient's needs. However, since context shapes the success of interventions, understanding contextual factors influencing a usefulness of the PAP as well as its possible contribution in improving delivery and utilisation of health care services requires further research.

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