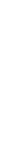




INTERNATIONAL BUDGET PARTNERSHIP  
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# Module 7: Budget Analysis



# Hypotheses to be Explored

- Hypothesis 1** – Primary health clinics (PHCs) in peri-urban areas of Mortalia are wasting money.
- Hypothesis 2** – Peri-urban PHCs in Mortalia are under-spending.
- Hypothesis 3** – Peri-urban PHCs in Mortalia are under-funded.
- Hypothesis 4** – The funds the District Health Services Program is providing to the peri-urban PHCs fall short of the *per capita* primary health care spending standard set by the Polarus Ministry of Health.



# Process for Investigating Hypotheses

1. Unpack the problem
2. Suggest which calculations would be helpful to test the hypothesis
3. Do the calculations
4. Articulate the findings in budget terms and in human rights terms
5. Establish who is responsible for the problem
6. Establish how and when it could be fixed
7. Decide how best to illustrate/present the findings

