



Ministry of Health

# **Action Planning Handbook for Statutory Boards**

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Second Edition  
May 2011



# Foreword

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This planning Handbook has been developed for Statutory Boards. The introduction of the Medium Term Expenditure Framework requires Statutory Boards to produce annual action plans before they are funded. This Handbook aims at providing guidance and information to the Statutory Boards that will enable them to develop their annual action plans in a manner consistent with the principles adopted by all other institutions and levels of the MOH Headquarters. These principles include:

- Locally defined priorities for action;
- Priorities based on a solid analysis of the local situation;
- Planned activities which are affordable, based on the resources expected to be available in the next three years; and
- Planned activities aimed at achieving defined objectives within the priority areas.

Statutory Boards play a critical role in the achievement of the Ministry of Health (MOH) vision and largely because the quality of support that the institutions provide directly influences the quality of service delivery and client satisfaction. It is the responsibility of each Statutory Board to continuously strive to improve the quality of services they provide. Therefore, they need to take planning very seriously since it is a key mechanism for focussing efforts on improving quality of results and service delivery.

During 2003, the government made a decision to shift the public sector planning process towards a Medium-Term Expenditure Framework (MTEF) with three years rolling plans. In view of this move, the public sector is expected to adjust its current annual planning process to meet the MTEF objectives which are:

- To ensure the efficient allocation and management of public resources.
- To develop and maintain fiscal discipline in planning and management of public resources.
- To ensure commitment to budget priorities at national and sector levels.
- To improve accountability of national resources.
- To improve predictability of resources.
- To improve on the procurement system.

This means that the Ministry of Finance and National Planning will provide budget ceilings for three years to allow spending agencies to develop plans that are within the existing resource envelope. Therefore, spending institutions will be required to define three year objectives with an annual preparation of detailed activity plans in the subsequent year(s) and annual reviews of progress.

This is the second edition of the Handbook and is a product resulting from a consultation with all the Statutory Boards in the health sector.



Dr. Peter Mwaba

**Permanent Secretary**  
**MINISTRY OF HEALTH**



# Acknowledgements

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This Handbook is a result of the contributions of many individuals over a few years. The first edition produced in August 2002 was distributed and used by the Statutory Boards for the development of the headquarters level action plans. With the government decision to move towards a Medium-Term Expenditure Framework (MTEF) with a rolling three year planning horizon and adoption of new planning concepts such as the marginal budgeting for bottlenecks (MBB) and the logical framework which promote a longer-term result orientation to planning, it was found necessary to revise the annual planning Handbook to incorporate the new changes. The Ministry of Health (MOH) would like to thank all the individuals who have made it possible for MOH to develop this planning handbook and the list of those is given at the back of this Handbook. Special thanks go to the United States Agency for International Development (USAID)/Zambia through the Zambia Integrated Systems Strengthening Programme (ZISSP) for providing financial support towards development and production of this planning Handbook.

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# Glossary of Terms

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Accreditation	The process by which a hospital is objectively judged against pre-established standards in order to provide advice on needed improvements and public acknowledgement.
Activity	In terms of the centre action plan, an activity is a summary title given to a collection of specific sub-activities. An activity is of a higher level than a sub-activity. For example: the activity: “Develop guidelines for maintenance of laboratory equipment” might have the specific sub-activities of: a) workshop to agree outline for the guidelines; b) committee to produce a first draft of the guidelines; c) workshop to review/amend the first draft; and d) printing of the guidelines. A set of activities add up to form an output.
Activity Code	This is a code allocated by the centre core planning team to each activity included in the centre action plan.
Budget	A quantification of the resources and the associated costs of implementing a series of sub-activities, activities and outputs towards the realisation of the objective(s) and the overall plan within a defined time period.
Capital items	Items such as vehicles, equipment and buildings that have a useful life of longer than one year.
Clinical Care	All medical activities and expenses that can be directly associated with patient care.
Curative interventions	Actions that reduce or eliminate the impact of illness. They include the early detection and the prompt and effective treatment of illness.
Health Promotion	The process of using information, education and channels of communication and community mobilisation to positively influence the health behaviour of individuals and groups.
Hospital Support to Health Centres	All activities and expenses related to technical support, in-service training, and clinical care provided by the hospital to the health centres.
Indicator	An observable measure of the progress made towards achieving an objective.
Inflation	A general increase in the price level leading to a corresponding fall in the purchasing value of money.
Input	Major and relevant items of expenditure needed to carry out activities. Inputs can be recurrent or capital.
In-Service Training	All activities and expenses related to retraining and orientation of staff already in service.
Indicative Planning Figure	This is the projected level of funding anticipated for the following year.

Monitoring	The process of regularly collecting and analysing information about the implementation of a plan so that problems can be identified and corrective action taken.
Objective	The desired end result of a set of actions. An objective should state clearly what is to be achieved and must be able to be measured (to see if it has been achieved).
Output	An intermediary product contributing towards the achievement of a defined objective. An output is at a higher level than an activity and therefore several activities may be planned to be carried out to achieve an output. A set or series of outputs form an objective.
Plan	The definition of what is to be achieved (the objectives), how it is to be achieved (the activities), and the resources (people, materials and money) needed for implementation.
Prevention	Actions that are taken to preserve health. Primary prevention is intended to prevent and/or reduce the incidence of disease and injury.
Priority	Something which is considered to be the most important. <i>In order of priority</i> means that a list of activities is ranked from one onwards, with one being the activity considered the most important, and so on.
Recurrent inputs	Resources that are used up and consumed within a year of purchase (e.g., drugs, salaries, educational materials, labour, etc.)
Sub-Activity	In the context of the centre action plan, a “sub-activity” is the specific and detailed steps involved in completing an activity.
Strategy	A planned approach for achieving an objective. A strategy tells you how the objective will be achieved and provides a guide for the selection of specific activities to be carried out. (Note: A strategy may be referred to as a ‘broad objective’).
Technical Support	Clinical or management guidance, advice and assistance provided to other levels in the health system.
Theme	The priorities as identified and addressed in the National Health Strategic Plan are called “themes”. The structure of the centre action plan has adopted a logical framework planning format in which the “Theme” is the highest representation of the action plan, followed by “Output”, “Broad Objective” and “Activity”. The costing of the plans is further decomposed to the level of “Sub-Activity”.
Unit Code	Every unit in the centre is allocated a unique code which is then used in the planning and accounting computer systems to identify the activity and costs associated with each unit.

# Abbreviations

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ABB	Activity Based Budgeting
AIDS	Acquired Immune-deficiency Syndrome
ACM	Annual Consultative Meeting
BFP	Budget Framework Paper
C/F	Carried Forward (from one year to the next)
DHO	District Health Office
FAMS	Financial Administration Management System
HCC	Health Centre Committee
HCPT	Hospital Core Planning Team
HIV	Human Immune Virus
HMIS	Health Management Information System
HMT	Hospital Management Team
HSC	Health Sector Committee
IPF	Indicative Planning Figure
ITG	Integrated Technical Guidelines
Log Frame	Logical Framework
MBB	Marginal Budgeting for Bottlenecks
MOH	Ministry of Health
MTEF	Medium Term Expenditure Framework
NHSP	National Health Strategic Plan
NHC	Neighbourhood Health Committee
PE	Personnel Emolument
PHO	Provincial Health Office
SAG	Sector Advisory Group
ZISSP	Zambia Integrated System Strengthening Programme



# 1. Introduction

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## 1.1 The Ministry of Health Mission Statement

The Ministry of Health (MOH) mission statement is to “provide equity of access to cost-effective, quality health care as close to the family as possible”. The statutory boards must support the realisation of this goal through research, regulation, service and technical support. Therefore, thoughtful planning and budgeting by Statutory Boards are essential in order to support delivery of quality health care at the service delivery level.

## 1.2 Purpose of this Handbook

Statutory Boards have been developing annual action plans and budgets based on the old planning concept. With the adoption of the Medium Term Expenditure Framework (MTEF) by the government and the new planning concepts (logical framework, Marginal Budgeting for Bottlenecks (MBB), etc.), all of which promote longer term result orientation to planning, it has become necessary for Statutory Boards to begin producing plans that conform to new planning requirements. The previous planning process focused more on disease specification, while the new planning concept promotes integration of services.

This Handbook has been prepared to provide guidance and information that will help each Statutory Board with the process of developing medium-term plans that are based on analysis of their local situation and defined priorities with SMART objectives that have been agreed with all key stakeholders. It is envisaged that contracts documenting the results that each Statutory Board agrees to provide will now be tied to the amount of grant to be given.

The MTEF plan is the vehicle to ensure that the Statutory Boards prepare carefully how they will achieve their contractual obligations and how they hope to fulfil these obligations to the highest possible standards. The Statutory Boards will budget for all their planned activities for the next MTEF, ensuring that what they plan to do can be achieved within the resources forecast.

## 1.3 Strategic Focus

Statutory Boards carry different mandates broadly categorised as service delivery and regulatory. The general goal of the Statutory Boards is to support provision of quality health care to the population. They play a key role in strengthening the health system for delivery of care. The Handbook therefore provides guidance for planning to support implementation of sector priorities.

The Handbook also contains tables and worksheets which are intended to guide those involved in planning and to record their decisions as they develop their plans. Statutory Boards will also be expected to monitor implementation of their plans every year, using the format provided in Annex 5 of this Planning Handbook.

The Handbook is not intended to incorporate financial planning guidelines, which are subject to more frequent change. These will be produced annually.



## 2. Roles of the Statutory Boards

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There are two types of Statutory Boards namely service providers and regulatory.

### 2.1 Service Delivery Boards

- (i) **Tropical Diseases Research Centre (TDRC)**
  - Conducts research in diseases of public health importance to inform policy formulation; and
  - Provides training programmes in laboratory specific areas such as Good Laboratory Practice and Good Clinical Practice and other disease specific areas such as malaria, HIV/AIDS, and neglected diseases.
- (ii) **National Food and Nutrition Commission**
  - Provides policy guidance and monitors implementation of policies aimed at reducing malnutrition in the people of Zambia;
  - Coordinates with other sector ministries such as agriculture, in the area of nutrition and poverty reduction;
  - Coordinates institutions that are involved in programmes against malnutrition;
  - Coordinates curriculum development in food and nutrition;
  - Initiates research relating to food nutrients and nutrition, especially those relating to children and youth; and
  - Liaises with international agencies and friendly governments in the area of food and nutrition.
- (iii) **Vehicle Services Centre**
  - Provides guidelines regarding the procurement, use and maintenance of government vehicles on behalf of the MOH;
  - Receives, inspects and registers all new government vehicles for the MOH; and
  - Keeps a fleet management database of all government vehicles registered with the MOH.
- (iv) **Flying Doctor Services**
  - Provides routine aero-medical services to remote and rural parts of Zambia which are hard-to-reach by road;
  - Provides specialist outreach services to remote and urban centres in need of these in conjunction with the Federation of Health Boards;
  - Coordinates the provision of ART in difficult to reach clinics;
  - Responsible for medical emergency evacuations;
  - Strengthens the referral system; and
  - Participates in disaster management programmes (outbreaks, epidemics, etc.) by rushing much needed medicaments and personnel to affected areas.
- (v) **Occupational Health Board**
  - Carries out the medical examinations (initial, periodic, discharge and village benefit) in order to determine the worker's fitness for employment in the scheduled areas of the mines and compensation of those found to be suffering from pneumoconiosis and tuberculosis.

**(vi) Zambia Blood Transfusion Board**

- Prevents transfusion-related transmission of HIV, hepatitis, syphilis and other blood borne infections by ensuring appropriate, mandatory screening of blood for these disease markers;
- Ensures equity of access to safe and affordable blood and blood products by ensuring adequate supplies of safe blood to all hospitals in Zambia; and
- Promotes use of appropriate and strict criteria for clinical use of blood and blood products, so as to reduce transfusions to the absolute minimum.

## **2.2 Regulatory**

**(i) Pharmaceutical Regulatory Authority**

- Registers drugs and enforces related laws;
- Inspects and licenses pharmaceutical premises;
- Controls drug promotion and advertising;
- Conducts quality control activities;
- Coordinates drug information services and pharmaco-vigilance activities; and
- Regulates clinical trial drugs and biological products.

**(ii) Food and Drug Laboratory**

- Administers the Food and Drugs and the Public Health Acts through the Food Regulations of 2001 (revised);
- Provides analytical services to other ministerial departments and private institutions, e.g., Drug Enforcement Commission, Police, Bureau of Standards, hospitals, occupational health, Environmental Council of Zambia;
- Provides expert advice in the courts of law as public analysts; and
- Provides hands-on training for food technology University of Zambia students, pharmacy students and industrial attachments for Evelyn Hone students.

**(iii) Health Professions Council**

- Registers medical practitioners, dental surgeons, pharmacists and para-medical practitioners;
- Inspects and registers/recognises training institutions that train practitioners in health;
- Inspects consulting rooms and private hospitals;
- Regulates the professional conduct of medical doctors and other health practitioners;
- Advises the Minister on matters relating to nurses, midwives, and medical practitioners, dental surgeons, pharmacists and para-medicals; and
- Does all such things that are connected with or incidental to the foregoing as may be required.

**(iv) General Nursing Council**

- Registers nursing homes, nursing agencies;
- Registers nurses/midwives;
- Regulates the professional conduct of nurses/midwives;
- Regulates/approves nursing/midwifery; and
- Advises the Minister on matters relating to nurses, midwives; and
- Does all such things that are connected with or incidental to the foregoing as may be required.

### 3. Annual Planning Schedule

The schedule below provides guidance on when each step in the annual planning process shall be completed. *The activities presented in the shaded boxes are those, which directly involve action by the Statutory Boards.* Each of the activities listed in the schedule is then described in more detail in section 3.

**Table 3.1: Annual Planning Schedule**

Activity	Completion period
1. Centre gives Provincial Health Offices (PHOs) three-year MTEF ceilings to districts, hospitals, training institutions, Statutory Boards and HMIS data analyses for the previous year (Step 1).	2 <sup>nd</sup> wk April
2. PHO meets with DHOs, hospitals, training institutions and Statutory Boards to review program guidance and provide updates (Step 1).	3 <sup>rd</sup> wk April
3. DHOs meet with the District Health Board to review the previous year’s experiences and obtain their inputs to the following year’s plan.	3 <sup>rd</sup> wk April
4. DHOs meet with hospitals providing 1 <sup>st</sup> level referral services to negotiate bed purchase and agree on the terms of the contract.	4 <sup>th</sup> wk April
5. DHO briefs health centre/health post in-charges on programme and any planning updates.	4 <sup>th</sup> wk April
6. Training institutions begin to draft their plans for the next year with the co-option of their host hospital accountant (Step 2).	4 <sup>th</sup> wk April
7. Health centres meet with community representatives to review achievements and problems and to brief on any updates.	1 <sup>st</sup> wk May
8. Community representatives meet with community to review experiences, determine priorities and agree on community actions.	2 <sup>nd</sup> wk May
9. Community representatives meet with health centre staff to draft community action plan.	3 <sup>rd</sup> wk May
10. 2 <sup>nd</sup> /3 <sup>rd</sup> level hospitals and Statutory Boards meet with their Boards to review progress in the 1 <sup>st</sup> half and to receive their input to the next year’s plan (Step 1).	2 <sup>nd</sup> wk May
11. Hospitals and Statutory Boards form core planning teams and core planning teams brief the departmental heads (Step 2).	3 <sup>rd</sup> wk May
12. Health centres meet with DHO, hospitals, training institutions, and NGOs to draft the health centre plans.	1 <sup>st</sup> wk June
13. Health centres meet with community representatives to provide feedback on the projected budget and final community action plans.	3 <sup>rd</sup> wk June
14. Hospital and Statutory Board core planning teams meet dept. heads to review next year’s departmental allocations and launch planning (Step 3).	2 <sup>nd</sup> wk June
15. Hospital and Statutory Board Depts. draft their plans and submit them to the Hospital/Statutory Board core planning team and training institutions finalise their plans (Step 4).	4 <sup>th</sup> wk June
16. 2 <sup>nd</sup> /3 <sup>rd</sup> level hospitals and Statutory Boards present plans to their respective Boards. 1 <sup>st</sup> level hospitals submit completed plan to DHO (Step 6).	1 <sup>st</sup> wk July
17. 2 <sup>nd</sup> /3 <sup>rd</sup> level hospitals, Training Institutions and Statutory Boards present their plans to the PHO/Centre; 1 <sup>st</sup> level hospitals to DHO (Step 7).	2 <sup>nd</sup> wk July
18. DHO drafts the district health office plan (training, supervision, board expenses, epidemic preparedness, etc.	2 <sup>nd</sup> wk July
19. DHO completes consolidated district action plan and budget.	4 <sup>th</sup> wk. July
20. DHO presents and defends the District Health Plan & budget to the District Health Board.	1 <sup>st</sup> wk Aug
21. DHO submits the consolidated health plan and budget to the PHO.	4 <sup>th</sup> wk. Aug
22. PHO reviews district, 2 <sup>nd</sup> /3 <sup>rd</sup> level hospital, training institution and Statutory Board plans and provides feedback (Step 8).	4 <sup>th</sup> wk Aug
23. Districts, 2 <sup>nd</sup> /3 <sup>rd</sup> level hospitals, training institutions and Statutory Boards revise their plans and submit final version to PHO (Step 9).	1 <sup>st</sup> wk Sept
24. Provinces approve plans, sign contracts and submit copies of district, training institutions and 2 <sup>nd</sup> /3 <sup>rd</sup> level hospital and Statutory Boards plans to MOH/Lusaka.	3 <sup>rd</sup> wk Sept

The above schedule is presented in Gantt chart form on the following page.

**Table 3.2: Gantt Chart Annual Planning Schedule**

Action	April	May	June	July	August	September
1. MOH gives statements of 1 <sup>st</sup> 6 months disbursements to DHOs						
<b>2. Meet with MOH to receive MTEF ceiling</b>	■					
3. DHOs/Stat Boards meet with respective Health Boards						
4. DHO negotiates purchase of 1 <sup>st</sup> level referral services						
5. DHO briefs health centres and health posts on programme/planning updates						
6. Statutory Boards begin to prepare their MTEF plans		■				
7. Health centres meet with community representatives						
8. Community representatives meet with community members						
9. Community reps. meet with health centre and draft community action plans						
10. Presentations of plans to respective Boards			■			
<b>11. Hospitals &amp; Stat. Boards form core planning teams</b>			■			
12. DHOs, training institutions, health centres meet to agree district objectives and health centre plans						
13. Health centres meet with NHCs/HCCs to give feedback on plans						
14. Revision of plans with inputs from respective Boards				■		
<b>15. Hospital depts. and Stat. Boards draft their plans</b>				■		
<b>16. Hosp. and Stat. Boards core planning team produce hosp. plan and present to hospital management</b>				■		
17. Submission of Boards approved MTEF plans to the MOH					■	
18. DHO prepares DHO Office plan						
19. DHO produces consolidated district action plan and budget						
20. DHO presents and defends DHO and budget to the District Health Board						
21. DHO submits consolidated plans to Provincial Medical Officer						
<b>22. PMO reviews Health Boards and training institutions' plans</b>					■	
<b>23. Health Boards and training institutions revise their plans and resubmit to PMOs</b>						■
24. Approval of MTEF Plans by MOH						■

*Note:* The steps in bold are those for which the training institutions are directly responsible.

# 4. The Planning Steps Every Year

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## **Step 1: Meeting with the Ministry of Health Headquarters/Provincial Health Office**

During this meeting the MOH headquarters/ PHO will brief the Statutory Boards, DHOs, hospitals and training institutions on the planning process for the next MTEF period and review with them any programme updates and other information over the last 12 months (second week of May). The MOH/ PHO will also inform each Statutory Board of the projected financial allocation to be awarded to each one of them based on existing MTEF ceilings.

## **Step 2: Formation of a Core-Planning Team and Define Priorities and Objectives for the Next Year**

Each respective Statutory Board should by the third week of May, appoint officers to a core planning team to spearhead planning activities. The core planning team will include the head of institution/ department, the planner and an accountant for the Statutory Board. The roles of the core planning team include:

- *Sharing of information from the MOH headquarters regarding national goals and priorities, and the focus of the MTEF.*
- *Reviewing departmental performance of the previous year and to identify guidance that needs to be given to management.*

### **Part One of the meeting: situation analysis and defining objectives:**

During the meeting, the Statutory Boards will lead the meeting in the following activities:

- **A Strengths, Weaknesses, Opportunities and Threats (SWOT) Analysis**
  - *Make an environmental analysis of both internal and external factors that may have had a bearing on health and also any general changes since the previous year's plan or progress report. The team should also make an assessment of the assumptions that were made during the previous planning cycle that may have hampered the implementation of some activities in the plan.*
  - *Review the previous year's performance and results achieved.*

### **Part Two of the meeting: identifying outputs and appropriate interventions:**

In the second part of the meeting, the core planning team will lead the meeting in identifying priorities, objectives, outputs and appropriate interventions to achieve their objectives and to determine targets for each year for the next three years in relation to their objectives.

At this stage the Statutory Boards will have received their indicative planning figures from the MOH headquarters and will share these with relevant units.

The total projected allocations and fees represent the total resources that each Statutory Board should budget for in their plans. Any other sources of income for the coming year should be added at this stage to the appropriate column and year. Based on projected income levels provided, the Statutory Board works with the departments to define the budget using the steps provided under part three:

## Part three of the meeting: costing and budgeting of the plan

### 4.1 Defining the Scope of the Costing Exercise

Before undertaking the costing exercise, it is important to define the strategies to be employed in delivering services. It is necessary to make a list of issues, then prioritise them and putting aside the less important ones, and present in tabular form.

### 4.2 Identification and Description of Programmes and Activities

The Statutory Boards should describe the proposed objectives and main activities. The expected product of this process is a full description of the programme with activity sections being the most detailed.

### 4.3 Identification of Inputs

The next step is to identify inputs needed to carry out an activity. The Statutory Board should carefully identify all the major and relevant items of expenditure needed to carry out activities identified in section two above. The most common expenditure items are provided in the table below.

**Table 4.1: Identification of Inputs**

1 Staff allowances	5 Water	9 Travel
2 Drugs/other medical supplies	6 Stationery	10 Seminars and meetings
3 Transport and vehicle running	7 Cleaning materials	11 Bank charges
4 Electricity	8 Repairs	12 Linen

The identification of inputs can be aided by coming up with a checklist like the one provided in Table 4.2 below. Inputs are commonly grouped into two important categories, namely recurrent and capital.

*Recurrent inputs* are resources that are used up and consumed within a year of purchase (e.g. drugs, salaries, educational materials, labour, etc.). *Capital goods* are items such as vehicles, equipment and buildings that have a useful life of longer than one year. Capital items are one-off (in the short to medium term) while recurrent items continue to occur as part of the operations of the activity.

### 4.4 Developing an Activity Based Cost Framework

Each of the cost dimensions (activity, inputs, funding source, level of operation, etc.) can be broken down or subdivided in different ways and with different levels of detail. Table 4.2 illustrates this for each of the dimensions of inputs, activities, level of operation, and source of funds.

**Table 4.2: Cost Framework for SB activities**

Programme	Activities	Inputs		Source of Funding	
		Recurrent	Capital	Domestic	Donor
Administration.	Performance assessment, supervision, utilities, other admin. costs	Staff costs, supplies, fuel, etc.	Vehicles, motorbikes, buildings and equipment	Govt/fees	Basket, project, etc.

It is up to the individual Statutory Board to identify relevant activities under their mandate for inclusion in the costed plan. Whatever the details of the categories within each dimension, there are certain points to bear in mind, e.g., it is essential that the classification is comprehensive. There must be a “home” for each relevant cost, meaning that each item must be placed within a specific cost centre. The classification

should also be mutually exclusive. Within any given organizing principle, a particular cost should only have one “home.”

The end product of this step is a cost framework that identifies the cost dimensions that will be focusing on detail and cross-linking of data, as well as a list of key activity categories categorized as either primary, secondary or ancillary activities with a description of what each involves and an indication of how the activities relate to each other and to outcomes.

#### **4.5 Determination of Input Unit Costs and Quantities**

The next step involves collecting data on unit costs of the various cost items to facilitate expressing the resources identified in money terms. Information for this stage can be obtained from existing budgeting and accounting systems, i.e. books of accounts, payroll, fixed assets register, etc.

Sources of cost information include invoices of suppliers, the medical and non-medical supplies department and the International Dispensary Association price list or from pharmacy personnel. Other sources of information include expert opinion from programme officers or commercial firms in the case of specialist equipment costs. Building costs may be obtained from architects and quantity surveyors from the buildings department. A price list for selected key inputs will be provided annually by MOH headquarters through the technical planning updates.

Having derived the unit costs of various inputs, the next stage will be to determine the quantity of inputs required to undertake the identified activities at the required scale. This determination will take into account the current operational levels as well as the planned scale-up if any. The data can then be collated into the basic tables of the cost framework. These tables will reveal the cost of different elements of the programme as well as the programme’s total costs.

In completing the cost framework, Statutory Boards should refer to the Planning and Cost Guide for a detailed discussion on costing.

#### **Step 3: Preparation of the Statutory Board Plan**

Following the meeting described in Step 2 above, the Statutory Board should then proceed to prepare its plan.

In preparing the action plan the Statutory Board should take into consideration the available resources.

The Statutory Board will also refer to the technical planning updates provided by MOH headquarters for information on focus programme areas for the coming year.

#### **Step 4: The Core Planning Team Finalises their Drafting of the Plan and Submits Them to Management**

The core planning team will present the draft medium term plan to management to obtain their input to the plan by the first week of July.

#### **Step 5: Presentation of the Completed Medium Term Plan and Budget to the Board**

The core planning team will then consolidate the submissions and present them to management who will in turn present them to the Board for their input and approval by the first week of July.

#### **Step 6: Presentation of Medium Term Plans and Budgets to the Ministry of Health Headquarters**

The Statutory Boards will submit their plans and budgets to the MOH headquarters by the second week of July. This plan will comprise a detailed medium term plan and budget.

### **Step 7: Revision of Medium Term Plans and Budgets Based on Feedback from the Ministry of Health/Provincial Health Office**

The MOH/PHO will review the plan and provide feedback to the Statutory Boards on any changes required. Based on the feedback on the plans received from the MOH/ PHO, the Statutory Boards will revise their action plans and budget and resubmit them to the MOH / PHO by the second week of July.

### **Step 8: Approval of Medium Term Plans and Budgets, by the Province and Submission of the Final Plans to the Ministry of Health by the Third Week of July**

After finalization of the action plans, individual Statutory Boards will submit their action plans to MOH.

## **4.6 Monitoring Implementation of the Plan**

The Statutory Board will be required to monitor the implementation of its plan and to report on progress being made towards the achievement of expected outputs every year.

Monitoring is done by analysing the variance between the planned activities and implemented or actual activities. The aspects to be monitored include:

- Defining and measuring indicators against planned activities;
- Tracking the implementation of the activities;
- Measuring the achievement of the objectives;
- Reporting on the resource disbursements, expenditures and balances; and
- Assessing the coordination of programme implementation.

Quarterly progress reports are to be made for discussion within the departments by respective units. The reports need to be undertaken through appropriate unit heads for coordination and accountability and onward submission to the MOH. The framework of the progress report will incorporate the following:

# 5. Outline of the Statutory Board Action Plan

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## PART 1: INTRODUCTION

### 1.1 Foreword by the Head of Institution

### 1.2 Acknowledgments

### 1.3 Executive Summary

## PART 2: STATUTORY BOARD PROFILE

### 2.1 Overview of the Statutory Board

A brief summary description of where the institution is located, what programmes the institution offers, the areas of specialisation it can offer, the staff at the institution, and the resources that the institution has at its disposal. All the information should be presented in the following tables, with a commentary on key issues. (Some of the tables include examples, which should be deleted once relevant information has been entered).

### 2.2 Programmes Offered by the Institution

Please insert table highlighting programmes or main activities of the institution.

### 2.3 Present Staffing of the Institution

Category	Authorised (Establishment)	Existing	Variance	Leavers in previous year

## 2.4 Research Activities and Results

Brief description of any research activities conducted within the period under review, results obtained and follow-up actions that have been taken or need to be taken to build upon these results.

Research/Conducted by	Major Findings	Recommendations for Action

List of questions that need to be researched on	What needs to be done to conduct the required research

## 2.5 Financing of the Institution

Income				Expenditure			
	Year (n-3)	Year (n-2)	Year (n-1)	(List Categories)	Year (n-3)	Year (n-2)	Year (n-1)
Grant received from centre							
Income from fees							
Other income (state sources)							
Total				Total			

Comment on critical items and describe any other potential resources for the Statutory Board such as rental of facilities or equipment; provision of services to those who might pay fees for these services, charitable institution donations, etc.

## 2.6. Transport and Communications

### Inventory of Current Transport

Make	Vehicle No./ Motorcycle No.	Year of Reg./ Purchase	Runner/ non- Runner	Amount Spent on Servicing			Comments
				Year (n-3)	Year (n-2)	Year (n-1)	
Department							

### Institutional Communications

Facility	No/Address	Functional Status
Telephone		
Fax		
E-mail		
Radio		
Post Box		

Tel Number/ radio frequency, etc., should be included for each of the above communication facilities.

## Equipment and Materials

Item of Equipment	Number Available	Number Functioning	Comments
Computer			
Printer			
OH Projector			
TV/VCR			
Etc.			

## PART 3: MAIN PLAN

### 3.1. Progress on Previous Year's Plan

Nº	Objective	Activities/Interventions	Results Achieved	Comments

### 3.2. Problems/Opportunities Facing the Institution

No	Problems	Underlying Causes
1		
2		
3		
etc.		

**Note:** The underlying causes of the problems you identify are intended to help you in identifying priorities and possible activities for the next three years.

### 3.3. Priorities for the Next Three Years (up to 10 priorities)

Priority	Issue/Area
1	
2	
3	

**Note:** The plan is meant to specify those "special efforts" that the Board wishes to focus on – NOT the routine activities that the Board should do every year, such as "purchasing laboratory reagents".

### 3.4. Logical Framework

After the completion of doing your situation analysis and formulating the objectives, please complete the logical framework template for each of your priorities. The objectives should be measurable, so that both the "owners" and others monitoring achievements against the plan can confirm whether an objective has been met or not. However, if for example, an institution has as one of its objectives "to repair a leaking roof", but does not have the full funding to complete this work in one year, then the Statutory Board could specify the objective as "to repair the roof for two out of four rooms in year 1." The repair of the roof of other rooms would be included as an objective for later years as and when sufficient funds are available.

The objectives should cover all activities that the Statutory Board intends to carry out in the next three years. These activities will include the programmes that the MOH requires the institution to undertake, all actions intended to improve the quality of services and to improve results, actions intended to solve

identified problems faced by the institution, plus any other activities that the institution wishes to carry out in support of strengthening health services and the performance of the institution.

Results Chain		Indicators	Measure of Verification (MOV)	Base	Target		
					Year 1	Year 2	Year 3
Goal	<i>Statement</i>						
Objective	<i>Objective 1</i>						
	<i>Objective 2</i>						
Key results	<i>Output 1.1</i>						
	<i>Output 1.2</i>						
	<i>Output 2.1</i>						
	<i>Output 2.2</i>						

### 3.5. Cost Framework for Statutory Board Activities

The list of broad activities against each of the outputs should be inserted in the table below.

Output/Activity	Timeframe				Cost/Funder			Funded	Partners	Internal
	Q1	Q2	Q3	Q4	GRZ	Donor	Total			
<b>Output 1.1</b>										
Activity 1.1.1	x									
Activity 1.1.2	x	x	x	x						
<b>Sub Total</b>										

<b>Output 1.2</b>										
Activity 1.2.1	x	x	x	x						
Activity 1.2.2	x	x	x	x						
<b>Sub Total</b>										

<b>Output 2.1</b>										
Activity 2.1.1	x	x	x	x						
Activity 2.1.2	x	x	x	x						
<b>Sub Total</b>										

<b>Output 2.2</b>										
Activity 2.2.1	x	x	x	x						
Activity 2.2.2	x	x	x	x						
<b>Sub Total</b>										

**Unit Total**

### 3.6. Development Plan for Statutory Board Staff for Next MTEF

Training Needed	Who needs training	Number to be trained			Duration of Training	Who will Train	Place of Training	Cost			Source of Funds
		Year 1	Year 2	Year 3				Year 1	Year 2	Year 3	

### 3.7. Rehabilitation, Maintenance and Repair of Buildings and Equipment for Next MTEF

Priority	Item	Works/Repairs Needed	Cost		
			Year 1	Year 2	Year 3

### 3.8. Capital Items Planned to be Procured for the Next MTEF

Item	Cost			Source of Funding	Comments
	Year 1	Year 2	Year 3		

## PART 4: BUDGET

### 4.1. Debt Servicing Plan for Next MTEF

Items (Goods /Services) Owed	Amount Owed			To be Paid Next MTEF			%
	Amount			Amount			
	Year 1	Year 2	Year 3	Year 1	Year 2	Year 3	
<b>Total</b>							100%
Total debt as a proportion of projected income for next year (debt/income x 100)							

### 4.2. Projected Income for Next MTEF

Transfer the calculations on Worksheet B to the table below.

Source of Income	Amount		
	Year 1	Year 2	Year 3
Projected allocation			
Projected income from fees collected			
Other potential income (specify)			
Total projected funds to be available			

### 4.3. Consolidated Budget Spreadsheet

See Annex 9.

#### 4.4. Budget for Personnel Emoluments and Allowances

##### Budget for Personnel Emoluments Next MTEF

Staff Category	Year 1			Year 2			Year 3		
	No.	Unit Cost	Total Cost	No.	Unit Cost	Total Cost	No.	Unit Cost	Total Cost

\*The total cost for personnel emoluments should be the same as the amount entered on the Consolidated Budget Spreadsheet.

##### Budget for Allowances Next MTEF

Allowance	Year 1				Year 2				Year 3			
	No. Persons	No. Days	Rate	Total Cost	No. Persons	No. Days	Rate	Total Cost	No. Persons	No. Days	Rate	Total Cost
Lunch												
Subsistence												
Other (add all other types of allowances being paid)												
<b>Total*</b>												

\*The total cost for allowances should be the same as the amount entered on the Consolidated Budget Spreadsheet.

##### Budget for Special Allowances Next MTEF

Allowance	Year 1				Year 2				Year 3			
	No. Persons	No. Days	Rate	Total Cost	No. Persons	No. Days	Rate	Total Cost	No. Persons	No. Days	Rate	Total Cost
Funeral grant												
Leave Travel												
Settling-in Allowance												
Other (specify)												
<b>Total*</b>												

\*The total cost for special allowances should be the same as the amount entered on the Consolidated Budget Spreadsheet and transferred to the appropriate columns on the Consolidated Budget Spreadsheet.

#### 4.5. Budget for Transportation and Fuel

##### Fuel Costs Next MTEF

Activity	Projected Cost		
	Year 1	Year 2	Year 3

\*The total cost for transportation and fuel in the table above should be the same as the amount entered on the Consolidated Budget Spreadsheet.

### Vehicle Repairs and Maintenance for Next MTEF

Vehicle Reg. N <sup>o</sup> .	Repairs Required	Year 1			Year 2			Year 3		
		Cost	Maint. Cost	Total Costs	Cost	Maint. cost	Total Costs	Cost	Maint. cost	Total Costs
<b>Total Costs*</b>										

\*The total cost for vehicle repairs and maintenance in the table above should be the same as the amount entered on the Consolidated Budget Spreadsheet.

### Other Transport Costs for Next MTEF

	Cost		
	Year 1	Year 2	Year 3
Vehicle hire			
Bus fares			
Etc.			
<b>Total Costs*</b>			

\*The total cost for other transport cost in the table above should be the same as the amount entered on the Consolidated Budget Spreadsheet.

## 4.6. Other Costs

### Equipment & Furniture Maintenance for Next MTEF

	Department	Year 1		Year 2		Year 3	
		Item Required	Cost	Item Required	Cost	Item Required	Cost
<b>Total Costs*</b>							

\*The total cost for equipment and furniture maintenance should be the same as the amount entered on the Consolidated Budget Spreadsheet.

### Building & Grounds Maintenance for Next MTEF

	Department	Year 1		Year 2		Year 3	
		Work Required	Cost	Work Required	Cost	Work Required	Cost
<b>Total Costs*</b>							

\*The total cost for building and grounds maintenance should be the same as the amount entered on the Consolidated Spreadsheet.

### General Charges for Next MTEF

Item / Level	Year 1			Year 2			Year 3		
	Qty	Rate	Amount	Qty	Rate	Amount	Qty	Rate	Amount
Electricity charges									
Water charges									
Telephone charges									
Other charges (specify)									
<b>Total*</b>									

\*The total cost for general charges should be the same as the amount entered on the Consolidated Budget Spreadsheet.

## 4.7. Budget for Capital Costs

### New Non-Medical Equipment and Furniture for Next MTEF

	Department	Year 1		Year 2		Year 3	
		Item Required	Cost	Item Required	Cost	Item Required	Cost
<b>Total Costs*</b>							

\*The total cost for these items should be the same as the amount entered on the Consolidated Budget Spreadsheet.

**New Medical Equipment for Next MTEF**

	Department	Year 1		Year 2		Year 3	
		Item Required	Cost	Item Required	Cost	Item Required	Cost
<b>Total Costs*</b>							

\*The total cost for these items should be the same as the amount entered on the Consolidated Budget Spreadsheet

**New Vehicles for Next MTEF**

	Department	Year 1		Year 2		Year 3	
		Item Required	Cost	Item Required	Cost	Item Required	Cost
<b>Total Costs*</b>							

\*The total costs for these items should be the same as the amount entered on the Consolidated Budget spreadsheet.

**Buildings for Next MTEF**

	Department	Year 1		Year 2		Year 3	
		Item Required	Cost	Item Required	Cost	Item Required	Cost
<b>Total Costs*</b>							

\*The total costs for these items should be the same as the amount entered on the Consolidated Budget Spreadsheet.

**(a) Consolidated Non-Medical Supply Requirements for the Institution**

Cost Item	Item Description	Year 1			Year 2			Year 3		
		Unit price	Qty	Total Cost	Unit price	Qty	Total Cost	Unit price	Qty	Total Cost
<b>Grand Total</b>										

**(b) Consolidated Medical Supply Requirements for the Institution**

Cost Item	Item Description	Year 1			Year 2			Year 3		
		Unit price	Qty	Total Cost	Unit price	Qty	Total Cost	Unit price	Qty	Total Cost
<b>Grand Total</b>										

# **Annex 1: Outline for Statutory Board Medium Term Plan**

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- 4.6 Budget for Transportation and Fuel
- 4.7 Other Costs
- 4.8 Budget for Capital Costs

## Annex 2: Logical Framework Approach

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Project Description	Performance Indicators	Means of Verification (MOV)	Assumption
<b>Goal:</b> A broader development impact at national or sector level to which a project contributes.	Measures of the extent to which there is a contribution to the goal – applied at evaluation	Sources of information and means to report it	
<b>Purpose:</b> The development outcome expected at the end of the project. All components will contribute to this.	Conditions at the end of the project indicating that the purpose has been achieved – used for project completion and evaluation	Sources of information and means to report it	Assumptions concerning the purpose – goal linkage
<b>Component Objectives:</b> The expected outcome of producing each component output.	Measures the extent to which component objectives have been achieved – used during review and evaluation	Sources of information and means to report it	Assumptions concerning the component objective – purpose linkage
<b>Outputs:</b> The direct measurable outputs (goods and services) largely under management control.	Measures the quantity and quality of outputs and the timing of their delivery – used during monitoring and review	Sources of information and means to report it	Assumptions concerning the output – component objective linkage
<b>Activities:</b> The tasks carried out to deliver identified outputs.	Implementation/work plan targets – used during monitoring	Sources of information and means to report it	Assumptions concerning activity – output linkage



## **Annex 3: Quantification Sheets**

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## Annex 3A: Consumption-Based Quantification Tool For Calculating Drugs, Contraceptives And Laboratory Supply Requirements

VEN	Item	Form and strength	Unit size	Total consumption in period	Days out of stock	Month in stock/months test available	Adjusted average monthly consumption	Lead time	Safety stock	Suggested quantity to order	Total upward adjustment	Adjusted order quantity	Stock on hand + stock ordered but not yet received	# months stock on hand or stock ordered	Order quantity	Price	Value of proposed order	% cost (ABC analysis)	Adjusted order quantity	Adjusted value
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
				# packs of unit size (column D)	Days	Months	# units of pack size (column D)	Months delivery	# units of pack size (column D)	# units of pack size (column D)	%	# units of pack (column D)	# units of pack size (column D)	Months	# units of pack size (column D)	\$	\$			
				Stock cards/ books service Statistics	Stock cards/ books records	12-(F/30.5) (or records)	E/G	Delivery schedules, experience	I x H	(12 x H)+J	See manual	K x (100+L)/100	Stock cards, books	N/H	consider columns M,N and O (M-N)	Price list	P x Q	(R x 100)/total value of all items		T x Q

Columns D, F, M, O, P, R, T, U should be in whole numbers, i.e., no decimals

Columns E, G, H, I, J, K, N, S should be to one decimal place for drugs and contraceptives and to three decimal places for laboratory supplies (where applicable)

*note:* Please refer to the manual on quantification on Medical Supplies, June 1998. Once this table has been used for the calculation, please complete the table contained in Annexes 8 G, H and I.





**Annex 3C: Projected Requirements for Non-Medical Supplies**

Cost Item	Item Description	Unit Price	Quantity	Total Cost		
				Yr n+1	Yr n+2	Yr n+3

**Annex 3D: Projected Requirements For Food Supplies (Specific To Relevant Boards Only)**

Cost Item	Item Description	Unit Price	Quantity	Total Cost		
				Yr n+1	Yr n+2	Yr n+3



# Annex 4: Monitoring Implementation of the Plan

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## Quarterly Progress Report Schedule

Dept							
Unit							
Theme							
Objective							
Output							
Activity	Implementation Status	Budget	Funding source		Receipts	Exp	Balance
			Donor	GRZ			
<b>TOTAL</b>							







## Annex 6: NHSP Theme Codes

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NHSP Theme	Code
Service Delivery	1
Human Resources	2
Commodities and Infrastructure	3
Leadership and Governance	4
Health Care Financing	5
Health Information	6



# Annex 7: List of Cost Item Codes for Budget Preparation

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Account Type	Sub- Head	Sub-head Title
2	1	Personal Emoluments
2	2	Use of Goods and Services
2	3	Consumption of Fixed Capital
2	4	Financial Charges
2	5	Social Benefits
2	6	Grants and Other Payments
2	7	Subsidies
2	8	Legal Costs
2	9	Constitutional and Statutory Expenditure
3	1	Non-Financial Assets

Account Type	Sub-Head	Item	Item Title
2	1	1	Salaries
2	1	2	Wages
2	1	3	Allowances
2	1	4	Personnel Related Costs
2	2	1	Office Costs
2	2	2	Building, Repair and Maintenance Costs
2	2	3	Plant, Machinery, Vehicle Running and Maintenance Costs
2	2	4	Other Administrative Operating Costs
2	2	5	Requisites
2	2	6	Services
2	2	7	Travel Expenses
2	2	8	Training
2	2	9	Legal Costs
2	4	3	Other Financial Charges
2	5	1	Social Assistance Benefits
2	6	1	Grants to Grant-Aided Institutions
2	6	2	Grants to Non-Governmental Organizations
2	6	3	Grants to Households
2	6	4	Grants to Institutional Revolving Funds
2	6	5	Other Grants
2	6	6	Transfers to Government Units
2	6	7	Other Payments
2	8	1	Legal Expenses
3	1	1	Fixed Assets

Account Type	Sub-Head	Item	Sub-Item	Sub-Item Title
2	1	1	1	Salaries - Public Service
2	1	2	0	Wages
2	1	3	1	Flexible Allowances
2	1	3	2	Fixed Allowances
2	1	4	1	Housing Costs
2	1	4	2	Statutory Contributions
2	2	1	0	Office Costs
2	2	2	0	Building, Repair and Maintenance Costs
2	2	3	0	Plant, Machinery, Vehicle Running and Maintenance Costs
2	2	4	0	Other Administrative Operating Costs
2	2	5	0	Requisites
2	2	6	0	Services
2	2	7	1	Travel Expenses Within Zambia
2	2	7	2	Travel Expenses Outside Zambia
2	2	8	1	Short-term Training and Staff Development Within Zambia (<= 6 Months)
2	2	8	2	Short-term Training and Staff Development Outside Zambia (<= 6 Months)
2	2	8	3	Long-term Training and Staff Development Within Zambia (> 6 Months)
2	2	8	4	Long-term Training and Staff Development Outside Zambia (> Months)
2	2	8	5	Registration and Subscriptions (Professional Bodies)
2	2	8	6	Medical Costs
2	2	8	7	Other Costs
2	2	9	0	Legal Costs
2	4	3	0	Other Financial Charges
2	5	1	0	Social Assistance Benefits
2	6	1	0	Grants to Grant Aided Institutions
2	6	2	0	Grants to Non-Governmental Organizations
2	6	3	0	Grants to Households
2	6	4	0	Grants to Institutional Revolving Funds
2	6	5	0	Other Grants
2	6	6	0	Transfers to Government Units
2	6	7	0	Other Payments
2	8	1	0	Legal Expenses
3	1	1	1	Buildings and Structures
3	1	1	2	Plant, Machinery and Equipment
3	1	1	3	Office Equipment
3	1	1	5	Other Assets
3	1	1	7	Vehicles and Motor Cycles
3	1	1	8	Specialized Vehicles
3	1	1	9	Intangible Fixed Assets

Account Type	Sub-head	Item	Sub-Item	Sub-Sub Item	Account Name
2	1	1	1	10	Super Scale
2	1	1	1	20	Salaries Division I
2	1	1	1	30	Salaries Division II
2	1	1	1	40	Salaries Division III
2	1	1	1	50	Contractual Salaries
2	1	1	1	60	Salaries – Locally Engaged Staff
2	1	2	0	10	Wages – Classified Employees
2	1	3	1	10	Retention Allowance
2	1	3	1	20	Special Education Allowance
2	1	3	1	30	Rural Hardship Allowance
2	1	3	1	40	Extra Duty Allowance
2	1	3	1	50	Local Supplementation Allowance
2	1	3	2	1	Cash in Lieu of Leave Division I
2	1	3	2	3	Cash in Lieu of Leave Division II
2	1	3	2	5	Cash in Lieu of Leave Division III
2	1	3	2	7	Cash in Lieu of Leave Teaching Service
2	1	3	2	9	Cash in Lieu of Leave Classified Employees
2	1	3	2	11	Commuted Night Duty Allowance
2	1	3	2	13	Overtime Division II
2	1	3	2	15	Overtime Division III
2	1	3	2	17	Overtime Classified Employees
2	1	3	2	19	Commuted Overtime
2	1	3	2	27	Responsibility Allowance
2	1	3	2	29	Instructor’s Allowance
2	1	3	2	33	Shift Allowance
2	1	3	2	47	Long Service Bonus
2	1	3	2	49	Travelling on Leave
2	1	3	2	59	On Call Allowance
2	1	3	2	67	Transport Allowance
2	1	3	2	69	Risk Allowance
2	1	3	2	71	Housing Allowance
2	1	3	2	75	Contract Gratuity
2	1	3	2	79	Education Allowance
2	1	3	2	83	Extra Accreditation Allowance
2	1	3	2	99	Other Allowances
2	1	4	1	60	House Rentals
2	2	1	0	10	Office Material
2	2	1	0	20	Phone, Fax, Telex, Radio (Charges and Maintenance)
2	2	1	0	30	Internet Charges
2	2	1	0	40	Postal Charges
2	2	1	0	50	Computer and Peripheral Costs
2	2	1	0	60	Maintenance of Office Equipment
2	2	1	0	70	Machine Spare Parts
2	2	1	0	80	Data Processing Services
2	2	1	0	90	Books, Magazines, Newspapers , Documentation
2	2	1	0	95	Insurance
2	2	2	0	10	Rentals for Buildings
2	2	2	0	20	Water and Sanitation Charges
2	2	2	0	30	Electricity Charges
2	2	2	0	40	Building Maintenance (Maintenance, Consumables)
2	2	2	0	50	Office Furniture and Fittings (Maintenance)
2	2	2	0	60	Insurance for Buildings

Account Type	Sub-head	Item	Sub-Item	Sub-Sub Item	Account Name
2	2	2	0	70	Security and Care Taking Charges
2	2	3	0	10	Petrol, Oil and Lubricants
2	2	3	0	20	Servicing (Other Consumables)
2	2	3	0	30	Spare Parts
2	2	3	0	40	Tyres
2	2	3	0	50	Repairs
2	2	3	0	60	Insurance
2	2	3	0	70	Licenses and Taxes
2	2	3	0	99	Other Costs
2	2	4	0	10	Provisions
2	2	4	0	30	Meal Allowance
2	2	4	0	40	Uniform Allowance
2	2	4	0	50	Repatriation Allowance
2	2	4	0	60	Boards and Committees Allowances
2	2	4	0	99	Other Costs
2	2	5	0	1	Hand Tools and Equipment
2	2	5	0	3	Dental Material
2	2	5	0	5	Protective Wear, Clothing and Uniforms
2	2	5	0	8	Blood Bank Materials
2	2	5	0	10	Drugs, Vaccines
2	2	5	0	13	Drugs for HIV and AIDS
2	2	5	0	15	Medical Supplies (Except Drugs and Vaccines)
2	2	5	0	18	Surgery Materials
2	2	5	0	20	X-ray Materials
2	2	5	0	23	Material and Appliances for the Sick
2	2	5	0	29	Insecticides
2	2	5	0	33	Veterinary Material
2	2	5	0	38	Survey and Mapping
2	2	5	0	40	School Requisites
2	2	5	0	43	Laboratory Material
2	2	5	0	45	Medical Stationery
2	2	5	0	48	Water Treatment Chemicals
2	2	5	0	99	Other Purchases
2	2	6	0	1	Consultancy, Studies, Fees, Technical Assistance
2	2	6	0	3	Audit Fees
2	2	6	0	4	Accounts and Audit Services Expenses
2	2	6	0	5	Printing
2	2	6	0	8	Advertisement and Publicity
2	2	6	0	10	Technical Equipment Repair and Maintenance
2	2	6	0	13	Transportation
2	2	6	0	18	Official Entertainment
2	2	6	0	20	Public Functions and Ceremonies
2	2	6	0	23	Shows and Exhibits
2	2	6	0	30	Accommodation
2	2	6	0	33	Expenses of Boards and Committees
2	2	6	0	35	Hire of Motor Vehicles
2	2	6	0	40	Insurance - Technical Equipment
2	2	6	0	45	Cultural Promotion
2	2	6	0	48	Census and Statistical Survey Expenses
2	2	6	0	50	Population and Communication
2	2	6	0	53	Welfare and Recreation
2	2	6	0	58	Research and Feasibility Studies
2	2	6	0	60	Labour Day Expenses and Awards

Account Type	Sub-head	Item	Sub-Item	Sub-Sub Item	Account Name
2	2	6	0	63	Hire of Plant and Equipment
2	2	6	0	73	Medical Fees/Charges
2	2	6	0	75	Medical Fees/Charges Abroad
2	2	6	0	78	Conferences, Seminars and Workshops
2	2	6	0	83	Bank Charges
2	2	6	0	99	Other Services
2	2	7	1	10	Road, Rail and Air Fares
2	2	7	1	20	Accommodation Charges
2	2	7	1	30	Allowances
2	2	7	1	40	Kilometre Allowance
2	2	7	1	50	Petrol, Oil and Lubricant
2	2	7	1	60	Airport Charges
2	2	7	2	10	Road, Rail and Air Fares
2	2	7	2	20	Accommodation Charges
2	2	7	2	30	Allowances
2	2	7	2	40	Kilometre Allowance
2	2	7	2	50	Petrol, Oil and Lubricants
2	2	7	2	60	Airport Charges
2	2	7	2	70	Visas
2	2	8	1	10	Training Allowances
2	2	8	1	20	Training and Education Charges
2	2	8	1	30	Workshops, Seminars and Conferences
2	2	8	1	40	Road, Rail and Air Fares
2	2	8	1	50	Other Expenses
2	2	8	2	10	Training Allowances
2	2	8	2	20	Training and Education Charges
2	2	8	2	30	Workshops, Seminars and Conferences
2	2	8	2	40	Road, Rail and Air Fares
2	2	8	2	50	Other Expenses
2	2	8	3	10	Training Allowances
2	2	8	3	20	Training and Education Charges
2	2	8	3	40	Bursaries Award
2	2	8	3	50	Road, Rail and Air Fares
2	2	8	3	60	Other Expenses
2	2	8	4	10	Training Allowances
2	2	8	4	20	Training and Education Charges
2	2	8	4	30	Bursaries Award
2	2	8	4	40	Road, Rail and Air Fares
2	2	8	4	50	Other Expenses
2	2	8	5	10	Registration
2	2	8	5	20	Subscriptions
2	2	8	6	10	Medical Charges within Zambia
2	2	8	6	20	Medical Charges outside Zambia
2	2	8	7	10	Other Expenses
2	2	9	0	10	Compensation and Awards
2	2	9	0	50	Legal Fees
2	4	3	0	10	Contractual Penalties
2	5	1	0	30	Social Assistance Benefits
2	5	1	0	99	Other Social Benefits
2	6	1	0	10	Grants to Government Agencies
2	6	1	0	20	Grants to Local Authorities
2	6	3	0	20	Scholarships
2	6	2	0	10	Grants to Non-Governmental Organizations

Account Type	Sub-head	Item	Sub-Item	Sub-Sub Item	Account Name
2	6	3	0	50	Medical Treatment outside Zambia (non-employees)
2	6	4	0	10	Grants to Institutional Revolving Funds
2	6	5	0	10	Other Grants
2	6	6	0	10	Funding to Government Units
2	6	7	0	10	Contributions to International Organizations
2	8	1	0	10	Compensation and Awards
2	8	1	0	30	Retrenchee Claims
2	8	1	0	40	Penalties (court cases)
3	1	1	1	1	Residential Buildings
3	1	1	1	2	Office Buildings
3	1	1	1	3	Fixtures and Fittings
3	1	1	1	5	Colleges
3	1	1	1	7	Hospitals, Clinics and Health Centres
3	1	1	2	3	Air Conditioning Equipment
3	1	1	2	4	Elevators
3	1	1	2	5	Electrical and Electronic Equipment
3	1	1	2	6	Medical Equipment
3	1	1	2	7	Laboratory and Scientific Equipment
3	1	1	2	10	Marine Equipment
3	1	1	2	12	Solar Equipment
3	1	1	2	99	Other Machinery and Equipment
3	1	1	3	1	Computers, Peripherals, Equipment
3	1	1	3	2	Communication Equipment
3	1	1	3	3	Telephone, Fax, Telex, Radio
3	1	1	3	4	Refrigerator, TV, VCR, Cameras, Air Conditioners
3	1	1	3	99	Other Office Equipment
3	1	1	5	1	Office Furniture
3	1	1	5	2	Residential Furniture
3	1	1	5	3	School Furniture
3	1	1	5	4	Hospital Furniture
3	1	1	7	1	Bicycles
3	1	1	7	2	Motor Cycles ?=125cc
3	1	1	7	3	Motor Cycles ? 125cc
3	1	1	7	4	Motor Vehicles ?= 3,500kg
3	1	1	7	5	Motor Vehicles over 3,500 Kg ?= 16,000Kg
3	1	1	7	6	Heavy Duty Vehicles ? 16,000Kg
3	1	1	8	1	Ambulances

# Annex 8: Consolidated Budget Spread Sheet

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STATUTORY BOARD: \_\_\_\_\_

HEAD OF INSTITUTION: \_\_\_\_\_

ACCOUNTANT: \_\_\_\_\_

PERIOD: JAN - DEC Year \_\_\_\_\_

(AMOUNTS=x 1,000)

INCOME																					TOTALS	
Grant Funds	<i>GRZ</i>																					
	<i>Basket</i>																					
Local Revenue																						
Local Donors																						
<b>Sub-total</b>																						
Medical Stores Limited Drugs																						
Personnel Emoluments																						
Cooperating Partner Funds																						
<b>TOTAL INCOME</b>																						







# Annex 10: Costing Sheets

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## Annex 10A: Guidelines

Cat.	Description	Instruction
A	Institution	MOH
B	Department	Enter department name, e.g., Public Health or Northern Province
C	Unit Name	Enter unit name, e.g., National Malaria Control Centre or Kasama
G	Programme	Enter programme provided for that particular level
K	Activity Name	Enter one particular activity for the programme selected in C
R	Location	List the sub-activities under that activity
S	Inputs	Enter required inputs to carry out your identified activity.
S1	Funding Source	Enter the code of the source of funding for that particular cost item from the list of funding sources
S2	Funding Type	Enter grant
S3 –S8	Account type, sub-head code, sub-head description, item code, item description, sub-item code, sub-item description, sub- -sub item code and description	Make reference to guidelines for the use of activity based budgeting (ABB) codes
S9	Unit Cost	Price of each item for the total requirement
S10	Quantity	Number of units required
S11	Total	Product of F9 and F10

**Annex 10B: Activity Sheet**

**MINISTRY OF HEALTH  
MEDIUM TERM EXPENDITURE FRAMEWORK 20-- to 20--**

**MINISTRY OF HEALTH**

**A. Institution:** \_\_\_\_\_

**B. Department:** \_\_\_\_\_

**C. Unit:** \_\_\_\_\_ **D. Cost Centre** \_\_\_\_\_

**E. Objective Code** \_\_\_\_\_ **F. Objective** \_\_\_\_\_

**G. Programme:** \_\_\_\_\_

**H. Output Code** \_\_\_\_\_ **I. Output** \_\_\_\_\_ **J. Target** \_\_\_\_\_

**K. Activity name:** \_\_\_\_\_ **L. ABB Activity Code** \_\_\_\_\_

**O. Responsible Officer** \_\_\_\_\_ **P. Approving Officer** \_\_\_\_\_

**Q. Description**

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**R. Sub-Activities**

<b>1. Sub-Activity</b>	_____	Level	_____
<b>2. Sub-Activity</b>	_____	Level	_____
<b>3. Sub-Activity</b>	_____	Level	_____
<b>4. Sub-Activity</b>	_____	Level	_____
<b>5. Sub-Activity</b>	_____	Level	_____

**Annex 10C: Activity Sheet (Continued)**

K. Activity \_\_\_\_\_

R. Sub-Activity \_\_\_\_\_

S. Inputs

S1	S2	S3	S4	S5	S6	S7	S8	S9	S10	S11	S12	S13	S14
Funding Source: (GRZ, EB)	Funding Type (GRZ, Loan or Grant)	Account type	Subhead	Item	Sub item	Sub-sub item	Item Description	Unit Cost	Quantity	No. of days	Total	Internal Funding (Yes/No)	Funds Available (Yes/No)
<b>Sub-activity Total</b>													



# Annex 11: List of Individuals Who Developed the First Edition of the Planning Handbook

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Dr. Felix V. Phiri

Mr. D. Chimfwembe

Mr. M. Masiye

Dr. C. Musumali

Mr. H. Kansembe

Mr. R.M Chitembure

Mr. K. W. Ngoma

Mr. B. Chitah

Ms E. Moonze

Mr. S. Banda

Mr. C. Chansa

Dr. E. Sinyinza

Mr. S. M. Mtonga

Ms J. Huddart-(the late, May Her Soul Rest in Peace)

Ms Karle Lotta