

PD-A036-353

95328

**TRIP REPORT:  
EVALUATION OF THE MIS PROJECT**

**OFFICE NATIONAL DE LA FAMILLE  
ET DE LA POPULATION (ONFP)**

**TUNIS, TUNISIA**

**5 - 9 DECEMBER 1994**

**Paul Auxila  
MSH / MIS Program Director**

**FAMILY PLANNING MANAGEMENT DEVELOPMENT**

**Project No.: 936-3055  
Contract No.: DPE-3055-C-00-0051-00  
Task Order No.: A1700 TUONF**

## CONTENTS

<b>I.</b>	<b>Executive Summary</b> .....	<b>1</b>
<b>II.</b>	<b>Trip objectives</b> .....	<b>1</b>
<b>III.</b>	<b>Summary of FPMD Assistance</b> .....	<b>2</b>
<b>IV.</b>	<b>Status of the Cost Accounting System</b> .....	<b>2</b>
<b>V.</b>	<b>Status of the Information System</b> .....	<b>3</b>
<b>VI.</b>	<b>Concerns — FPMD / Recommendations</b> .....	<b>3</b>
<b>VII.</b>	<b>Recommendations for FPMD</b> .....	<b>6</b>
<b>Annex A:</b>	<b>Contacts</b> .....	<b>7</b>
<b>Annex B:</b>	<b>Activities: January 1993 - December 1994</b> .....	<b>9</b>
<b>Annex C:</b>	<b>Information System Plan</b> .....	<b>11</b>
<b>Annex D:</b>	<b>MIS</b> .....	<b>33</b>

## **I. Executive Summary**

The purpose of this visit was to carry out the final evaluation of the cost accounting system of the Office National de la Famille et de la Population (ONFP). This evaluation was to include procedures used, data processing, the use of software, training of staff, and most of all the utilization of the information in management.

Despite ONFP's efforts and the amount of work already accomplished, the cost accounting system is not yet operational. Both FPMD and the ONFP underestimated the time, the financial and human resources necessary for the implementation and use of the systems developed. The Information Unit estimated that the new software will be implemented by January 1995.

The computerized system currently under development at ONFP is much more ambitious than what was originally envisioned at the beginning of the ONFP-FPMD collaboration. The new information system plan covers all the different aspects of the management of ONFP's activities. With regard to cost accounting, there are three key modules:

- Module 1: accounting, budget, and the treasury
- Module 2: vehicles fleet, supplies, and commercial services
- Module 3: payroll, personnel, and service contracts

The third module as well the accounting portion are completed. The Information Unit plans to launch the other modules in January 1995. Once these modules in place, ONFP will be able to automatically allocate all charges to the appropriate cost centers. The computerized system for processing service statistics will be introduced in 1996. This will make possible the calculation of costs per case. Computerization of the regional offices is planned for 1996.

Several recommendations were made to ONFP. These were mainly related to the need for preparing a detailed implementation plan, clarifying the cost accounting unit's role, preparing a user's guide for the systems developed, identifying and training the staff responsible for the "non-computer" aspects of the systems, finalizing the definitions and algorithms for calculating cost per "act", temporary use of electronic spreadsheets for calculating cost of services, and finally developing a training plan.

## **II. Trip objectives**

As per FPMD's communication of 27 October 1994 to the Office National de la Famille et de la Population (ONFP), the purpose of this visit was to carry out the final evaluation of ONFP's cost accounting system. Specifically, this evaluation was to cover the following areas:

- Procedures used (data collection, information flow, data quality) at the central, printing, and storage levels;
- Data processing at the accounting level;
- Use of available software;
- Use of data for management of ONFP's activities (planning, management and supervision);
- Training of ONFP personnel in these areas.

### **III. Summary of FPMD Assistance**

From January 1993 - December 1994, following Paul Auxila's technical assistance visit in January 1993, ONFP and their local consultant, Ali Ben Mohamed, undertook many activities in the development of the cost accounting service. These activities are detailed in Annex B.

FPMD's assistance in the development of ONFP's cost accounting system focused on the initial conceptualization of the system; the development of accounting procedures; and the production of computer programs. Implementation of the systems and management training remain ONFP's responsibility. More specifically, FPMD's assistance included:

- Drafting the collaborative project between ONFP and FPMD.
- Drafting terms of reference for the development of accounting procedures.
- Recruitment of Ali Ben Mohamed (in Tunis) for the development of accounting procedures.
- Technical assistance for conceptualizing and defining the cost center structure and the allocation of indirect costs across cost centers.
- Technical assistance for the revision of procedures developed and the planning of implementation activities.
- Software development.

### **IV. Status of the Cost Accounting System**

As mentioned earlier, the objective of the current visit was to carry out the evaluation of the implementation and use of the cost accounting system.

Despite ONFP's efforts and the relatively advanced work, the cost accounting system is not yet operational. The Information Unit estimates that the new software will be available and implemented in January 1995.

Although FPMD's support played an important role in the formulation of this initiative, in the conceptualization and development of the cost accounting procedures, and in the design of the computer system, both FPMD and ONFP underestimated the time and the financial and human resources necessary for implementation, operationalization, and use of the systems developed.

Furthermore, ONFP's Financial Unit activities were seriously hindered by circumstances beyond their control. These include:

- initial resistance to change within the ONFP, requiring many meetings and discussions to overcome obstacles.

- insufficient computer resources for the software implementation. It wasn't until mid-1994 that financing was obtained from UNFPA and from the European Community for the procurement of adequate hardware.

## V. Status of the Information System

With the creation of the Information Unit, ONFP has drawn up an information plan that encompasses all aspects of ONFP's management. However, this comprehensive plan identifies neither a development strategy nor the placement of applications, and the priorities are not clearly defined. The automated system currently under development at ONFP is much more ambitious than the system envisioned at the beginning of the FPMD-ONFP collaboration. It covers all the modules or computer applications necessary to support the various aspects of managing ONFP's activities. With regard to cost accounting, there are three key modules:

- Module 1: accounting, the budget, and the treasury
- Module 2: vehicles fleet, supplies, and commercial services
- Module 3: payroll, personnel, and service contracts

The third module and the accounting portion are finished. In anticipation of the integration of the other modules, these first modules are being pilot tested for data collection at the accounting level. However, they are not being used for management.

The Information, Organization and Methods Unit expects to install the other modules in January 1995. These modules, once in place, will allow the breakdown of all charges to the cost centers. The computerized system for service statistics analysis, providing for the calculation of costs per case, will be introduced at the beginning of 1996. The computerization of the ONFP branches is planned for 1996. The Unit expects at that point to transfer the branch-level data to the central office either by modem or by disk.

## VI. Concerns — FPMD / Recommendations

### a. Action plan

The various managers the consultant visited, at the central office as well as at the ONFP branch in Ariana, are very enthusiastic and are anxiously awaiting implementation of the system. However, it is not always clear that everyone has the same understanding of the information system's function, of the delays in execution, or of the approach to use in implementation.

It is strongly recommended that a detailed action plan be jointly worked out as soon as possible, by the Financial Unit, the Information Unit, and the Management Control Unit. This action plan, with objectives and deadlines, should also outline the tasks and responsibilities of the various intervening parties for the system's finalization and implementation.

**b. Cost Accounting Service**

This service is one of the principal ultimate users of this system. It has been assigned responsibility for data collection, for calculation and dissemination of results. FPMD's recommendation is that the daily responsibilities of the service be better defined and that the service be considered for a more active role in the drafting of implementation plans, as well as the operationalization of the system. It is very important that this service be directly involved, given the role that it will play in cost accounting, as "spokesperson" for the Financial Unit with the other Units and ONFP branches.

**c. Draft a simple users' guide for the branches and other users**

The cost accounting procedures manual is written by accountants for accountants. It presents manual procedures and accounting procedures necessary for cost accounting. However, it does not get down to the details concerning how to operationalize the cost accounting system for management purposes.

Even before the finalization of the information system, and well before training personnel, the cost accounting service should draft a users' guide intended for those who will be responsible for collecting data critical to cost accounting. The format and presentation of this documentation should take into account users at all levels (those who fill out forms, those who verify forms, etc.) and, subsequently, be explicit and organized according to the logical order of functions to be carried out in the field.

At a minimum, this guide should summarize the following information for each data form:

- who is responsible for supplying information and for using the form?
- a brief description of the data to be supplied;
- the period of use of this form;
- how many copies are maintained;
- information flow: tracking of the forms — which copy is sent to whom and why; and
- filing needs.

Although it is often ignored during implementation, simple documentation will not only facilitate staff training, but will also serve as a reference during system use, as well as assuring homogeneity in the quality of data collected. Furthermore, this documentation will be critical at the moment of the audit of the accounts or when new employees are oriented to the system.

**d. Information system in management**

The conceptualization of information systems and the development of software has been entrusted to the Information, Organization, and Methods Unit. This is an enormous responsibility that also encompasses some risks.

A large proportion of the personnel with whom we talked identified the computers and the software under development as critical points on which the implementation of cost accounting at ONFP depends. Some of them presume that once the computer systems are working, cost accounting will have been acquired.

Although it is clear that the computers play a key role, it is also important to underline that the successful implementation of the system will depend on many other factors, some of which are completely independent of computerizing the information systems. At the point when the implementation plan is finalized, it will be very important to identify the managers responsible for planning and organizing other non-computer related technical aspects of the implementation.

For example:

- The relationship between information produced by the new system and the strategic objectives of ONFP.
- The availability and quality of data in the field necessary for cost accounting.
- The design, production, and use of necessary reports at different levels.
- The link between the MIS and supervision systems.
- The training necessary for management staff at the levels of data collection, information analysis, and use.
- The availability and accuracy of service statistics.
- Supervision.
- Evaluation of the system and of the results obtained.

All these points are important for the success of the system and they must be considered in the development of a successful implementation plan. A rough outline of points to consider for the development and the implementation of any information system is presented in Annex C.

e. Algorithm for the calculation of cost per case

The specificity and standardization of the definitions of contraceptive cases (or acts or services) provided by ONFP is essential, not only for the calculation of costs, but also for the correct use of the information for management. The defining of cases is not understood uniformly across levels. It is recommended that a document defining cases in detail be drafted. These definitions will be useful for working out the necessary algorithms for calculating costs.

For example: what constitutes an IUD case? How do you classify a supervisory visit? etc.

f. Use of a spreadsheet

Given that the computer system for statistical analysis will not be installed until 1996, it is recommended that a temporary system, using a spreadsheet program such as Lotus, be set up for calculating costs.

A Lotus spreadsheet could, for example, be elaborated for the calculation of costs from charges already broken down (in accounting) by cost center, and service statistics collected from report forms prepared by ONFP branches.

#### g. Training

It is recommended that, in light of the next phase of implementation of the system, training in the following areas be planned:

- Data collection: for manual collection and compilation of data.
- Information/computing: for use of software — entering data, analyzing data, producing reports.
- Use of information: for use of information in planning, management, and supervision.

### **VII. Recommendations for FPMD**

- As mentioned earlier, both FPMD and ONFP underestimated from the beginning the resources required for implementing the cost accounting system. Although the work has progressed and FPMD's assistance was useful, the final objective has still not been achieved.

It is recommended that in the future, in cases where FPMD provides only partial funding, a more detailed analysis of the total necessary resources be prepared. This analysis will allow FPMD to better estimate the viability of the project in the context of the general resources available (FPMD, local, other donors) and of the implementation plan developed.

- The technical assistance anticipated for this project was limited. The majority of the technical work was carried out by Tunisian consultants. Although these consultants are of high calibre, ONFP did not benefit very much from the expertise and international experience of FPMD's technical advisors. This may be primarily attributed to the fact that FPMD technical support of field-based activities was periodic, at best. In 1992 Tunisia was classified by USAID as a "non-priority" country and FPMD was encouraged to phase out support. As a consequence, FPMD allocated limited financial and technical resources to the program. This, coupled with the fact that FPMD expected and was given to understand that the Tunisian consultants were implementing the scope of work in their subcontract, contributed to the minimal technical input by FPMD staff.

It is recommended that in cases where local technical resources are available, the project foresee a more direct technical relationship and supervision between FPMD's technical advisors and local consultants financed by the project.

**Annex A:      Contacts**

Dr. Nabiha Guéddana  
Mr. Salah Messaoudi  
Mr. Fredj Khelifa  
Mr. Mohsen El Hafidhi  
Ms. Magrebi  
Mr. Mohieddine Benzarti  
Mr. Mouldi Haissa  
Mr. Hedi Hemissi  
Dr. Ahmed Abdennadher  
Mr. Mohammed Ali Hassir

*President Director General*  
*Finance Director*  
*Chief, Accounting Division*  
*Cost Accounting Service*  
*Cost Accounting Service*  
*Information, Organization and Methods Unit*  
*Chief, Commercial Division*  
*Control and Management Unit*  
*Ariana Regional Branch Office*  
*USAID (telephone conversation)*

**Annex B: Activities: January 1993 - December 1994**

*February 1993:* Paul Auxila's January 1993 trip report prepared.

*February - December 1993:*

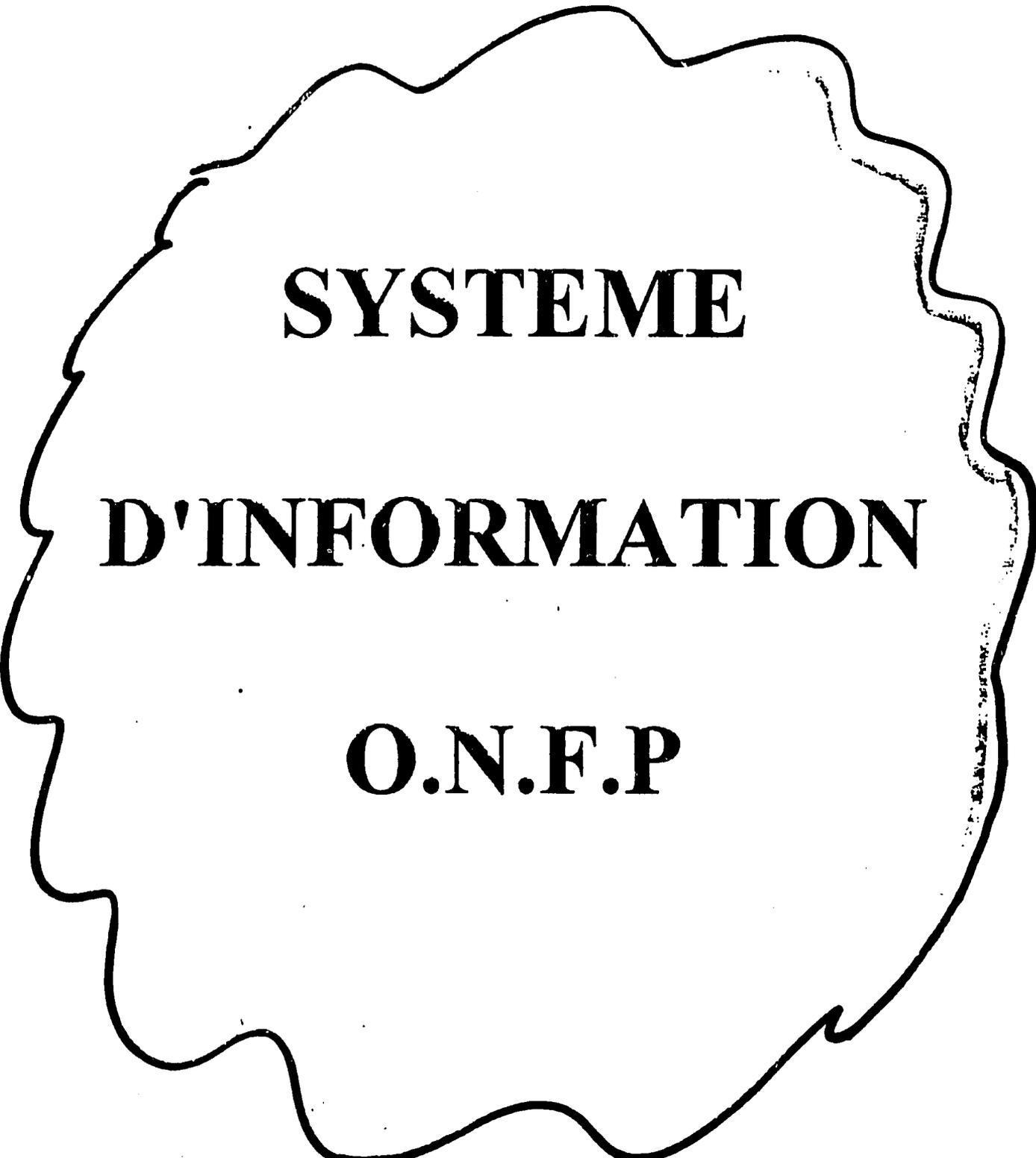
- Report from the local consulting firm, Ali Ben Mohamed, revised to include FPMD's recommendations.
- Study and revision by the ONFP of the project proposed by Ali Ben Mohamed for the information system.
- Proposal for the cost accounting procedures manual finalized by Ali Ben Mohamed.
- Decision made by ONFP not to procure the pre-packaged software proposed by Ali Ben Mohamed, but rather to review, improve, and integrate the applications already available. The objective of this decision was to reduce costs, to facilitate training once the system is implemented, and to design a system better adapted to ONFP's situation.
- Information and orientation meetings with various technical units held at the main ONFP office.

*January - December 1994: (ONFP)*

- Creation of the Information, Organization, and Methods Unit.
- M. Benzarti recruited as Director of this Unit. He had previously been ONFP's principal consultant for development of information applications.
- Creation of the Cost Accounting Service within the Financial Unit. The principal role of this Service is data collection for calculation and production of results.
- Appointment of M. El Hafidhi Mohsen to the Cost Accounting Service.
- Orientation and introductory visit to 13 branch offices.
- Meetings held with technical units to review the cost accounting procedures manual and to plan the software programming.
- Programming of central MIS software.
- Initial test of many software modules within the Information Unit.
- Information system plan prepared, identifying equipment necessary for the central office as well as for the regions.
- Research on financing the procurement of computer hardware and preparation of a request for international aid.

- Production of an inventory of personnel, to identify each individual's assignment by cost center.
- Creation of an internal commission on the physical inventory of fixed assets and the codification of non-expendable goods. Work is in process.

**Annex C: Information System Plan**



**SYSTEME  
D'INFORMATION**

**O.N.F.P**

**SYSTEME  
D'INFORMATION  
O.N.F.P**

**SYSTEME DE  
PILOTAGE**

**SYSTEME  
CENTRAL**

**SYSTEME  
REGIONAL**

# **SYSTEME DE PILOTAGE**

**ACTIVITES  
EN STAFF**

**AUDIT**

**CONTROLE  
DE  
GESTION**

**INFORMATIQUE**

**SYNTHESE &  
PROGRAMMATION**

**JURIDIQUE**

# SYSTEME CENTRAL

RESSOURCES  
HUMAINES

RESSOURCES  
FINANCIERES

RESSOURCES  
MATERIELLES

RESSOURCES  
POPULATION

RESSOURCES  
COMMUNICATION

ACTIVITES  
DE FORMATION

SERVICES  
MEDICAUX

SANTE  
FAMILIALE

PUBLICATION  
DOCUMENTATION

# **SYSTEME REGIONAL**

**DELEGATION  
ADMINISTRATION  
PROGRAMMATION  
SUPERVISION**

## **CREPF**

**CONTRACEPTION  
CHIRURGIE  
SUIVI PRE et POST  
NATAL  
PREVENTION  
DEPISTAGE**

**UNITES MOBILES  
MEDICALES  
EQUIPE MOBILE  
CLINIQUE MOBILE**

**COMMUNICATION  
INFORMATION  
EDUCATION**

**FORMATION**

# **RESSOURCES FINANCIERES**

## **BUDGET**

**RECETTES PROPRES  
SUBVENTIONS  
AIDE ETRANGERE**

## **RECOUVREMENT**

**TRESORERIE  
PAIEMENTS  
RECETTES**

**COMPTABILITE  
GENERALE**

**COMPTABILITE  
ANALYTIQUE**

**ANALYSE  
FINANCIERE**

**TRESORERIE  
PREVISIONNELLE**

# RESSOURCES MATERIELLES

**COMMANDES  
INTERNES**

**(APPRO)  
COMMANDES  
EXTERNNES**

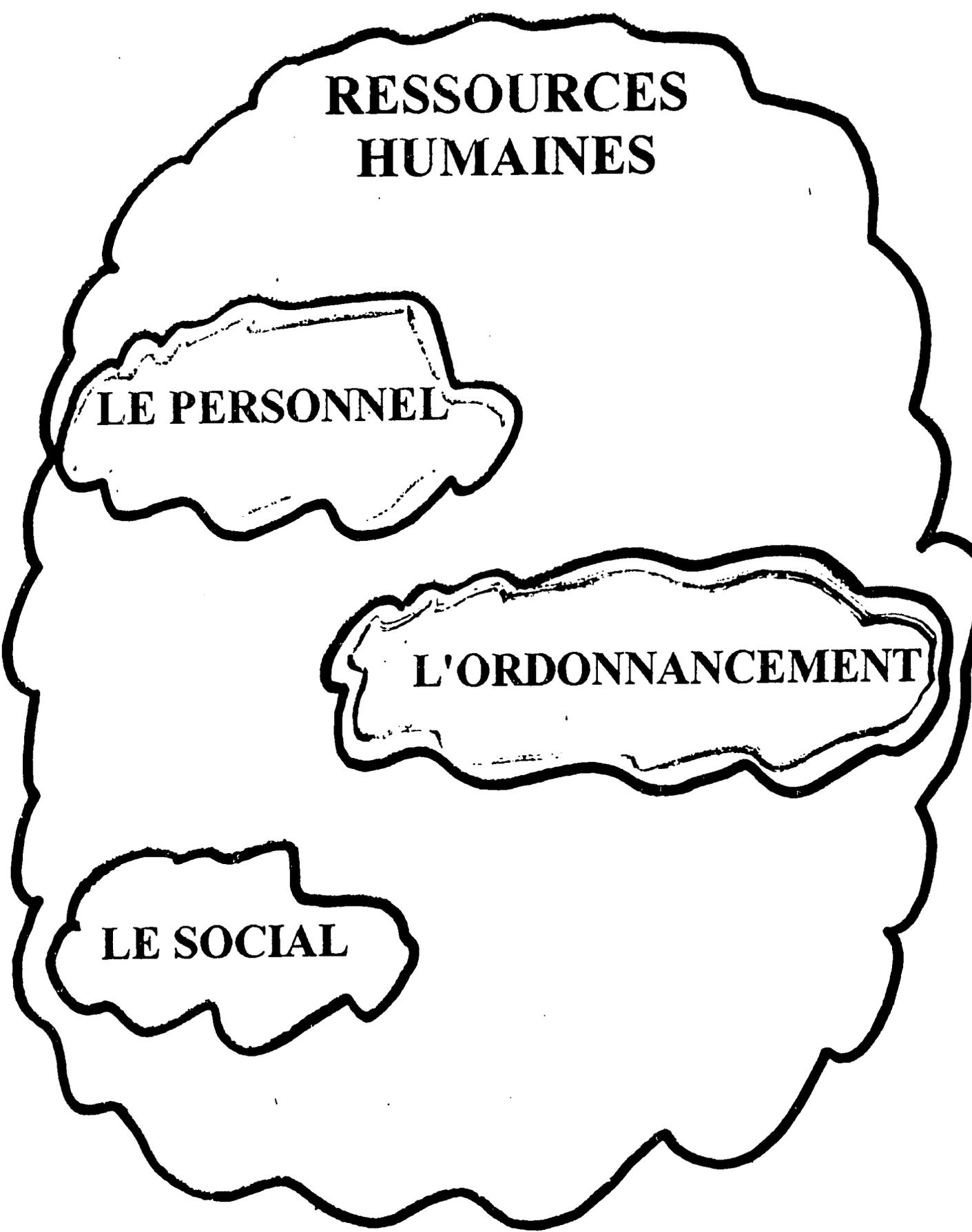
**STOCKS**  
Immobilisations  
Fongible

**VENTES**  
Médicaments  
Contraceptifs

**MATERIEL  
ROULANT**

**SERVICES  
IMPRIMERIE**

**BATIMENTS**  
Entretiens .  
Suivi



**RESSOURCES  
HUMAINES**

**LE PERSONNEL**

**L'ORDONNANCEMENT**

**LE SOCIAL**

# **RESSOURCE POPULATION**

## **EVALUATION**

**EVOLUTION  
DES ACTIVITES**

**TABLEAU DE  
BORD**

**STATISTIQUES  
COLLECTE**

**ENQUETES**

## **RECHERCHE & ANALYSE**

**RECHERCHE  
OPERATIONNELLE**

**CONJONCTURE**

**ETUDE  
POPULATION**

**PUBLICATION  
&  
DOCUMENTATION**

**CENTRE D'ANALYSE  
DE  
L'INFORMATION**

Recherches  
Publications  
Revue  
Périodiques  
Serveur Vidéo Texte

**CENTRE DE  
DOCUMENTATION**

Systeme de  
Gestion de  
Fonds Documentaire  
(Thésaurus)  
Recherches

bibliographiques ...

**BIBLIOTHEQUE  
PRETS**

STOCKAGE  
RAYONNAGE

**COMMUNICATION**

**INFORMATION**

**AUDIO-  
VISUEL**

**PROMOTION  
MARKETING  
SOCIAL**

**EDUCATION**

# **SERVICES MEDICAUX**

**GESTION TECHNIQUE  
DE  
L'INSTRUMENTATION  
&  
DES EQUIPEMENTS**

**GESTION TECHNIQUE  
DES PHARMACIES  
&  
DES CONTRACEPTIFS**

**SUPERVISION  
REGIONALE  
&  
CENTRALE**

**NORMES  
DOCUMENTATION  
MEDICALE**

**ACTIVITES  
SANTÉ  
FAMILIALE  
DANS LES STRUCTURES DE SANTÉ**

**SANTÉ FAMILIALE**

**OMNI RURALE  
(FNUAP)**

**ZONES D'OMBRES**

**RESSOURCES  
MATERIELLES**

**Centres Fixes**

**Centre Mobiles (Clinique)**

**RESSOURCES  
HUMAINES**

**Equipes Fixes**

**Equipes Mobiles**



**MOYENS  
A  
METTRE  
EN  
OEUVRE**

**MOYENS  
HUMAINS A  
METTRE EN ŒUVRE**

**COORDINATEUR**

**CONCEPTEURS**

**ORGANISATEURS**

**INGENIEURS  
INFORMATIENS**

**ELECTRONICIENS**

**ANALYSTES  
INFORMATIENS**

**PROGRAMMEURS**

**AGENTS DE  
CLASSEMENT**

**AGENTS DE  
SECRETARIAT**

**MOYENS MATERIELS A  
METTRE EN OEUVRE**

**COMPOSANT  
MICRO-ORDINATEUR**

**COMPOSANT  
RESEAU LOCAL**

**INTERFACES  
DE  
COMMUNICATION**

**LIGNES  
TELEPHONIQUES  
SPECIALISEES**

**RESEAU  
TELEPHONIQUE  
COMMUTE**

**RESEAU DE  
TRANSMISSIONS DE  
DONNEES PAR  
PAQUETS**

# MOYENS ORGANISATIONNELS A METTRE EN OEUVRE

**STRUCTURE INFORMATIQUE  
ORGANISATION  
ET METHODES**

**PLAN  
INFORMATIQUE**

**REGLES DE  
GESTION**

**MANUEL DE  
PROCEDURES**

Audit  
Cle de Gestion  
Comptables  
Financières  
Approvisionnement  
Stockage  
Commerciales  
Statistiques  
Services

**ORIENTATIONS  
FONDAMENTALES**

Objectifs  
Planification  
Scénarios et Choix  
Stratégie  
Politique  
Directives

**MODELES  
CONCEPTUELS  
ORGANISATIONNELS  
OPERATIONNELS**

# SYSTEME AUTOMATIQUE PROJETE

RESEAU DE  
GESTION

RESEAU  
BUREAUTIQUE

RESEAU  
STATISTIQUE  
&  
ANALYSE DE DONNEES

RESEAU  
REGIONAL

REGION1

REGION2

REGION n

# RESEAU DE GESTION

APPROVISIONNEMENT

BUDGET

STOCKS

COMPTABILITE  
ANLYTIQUE

GESTION  
D'OFFICINE

PAIE  
&  
ANNEXES

COMPTABILITE  
GENERALE

TRESORERIE

VENTES

GESTION  
de  
PARC

GESTION  
DE  
L'IMPRIMERIE

GESTION  
DU  
PERSONNEL

# RESEAU BUREAUTIQUE

TRAITEMENT  
DE  
TEXTE

TRAITEMENT  
D'IMAGES

MESSAGERIE

GESTION  
DE  
BUREAU

VIDEOTEX

EDITION  
PUBLICATION

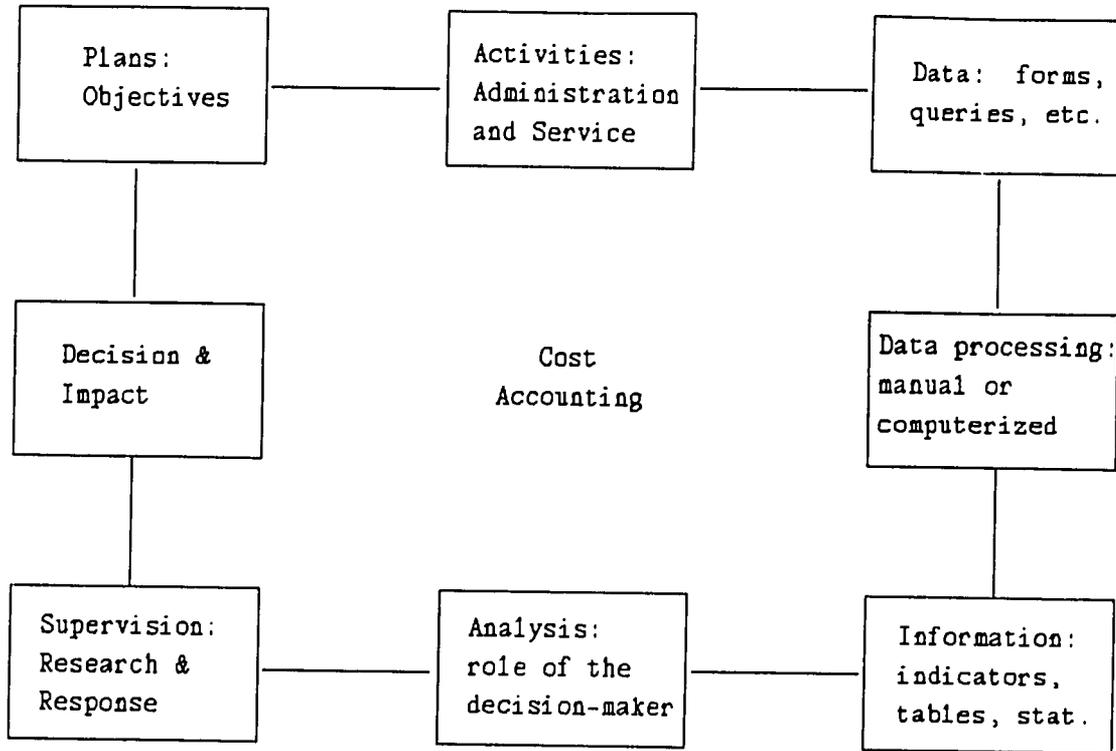
FEUILLE  
DE  
CALCUL

COURRIER  
ELECTRONIQUE

MINITEL  
*multimedia*

**Annex D: MIS**

The various aspects to consider in developing and implementing any information system:



Plans and objectives

- What are the objectives for the system at each operational level? Are the strategy and the projected delays for system implementation well defined? If yes, are they documented and communicated? Are the action plans developed in view of the established strategies?

*For example:*

For cost accounting, are the objectives clear to everyone? Do the branch offices have a clear idea of the role they will play in the process? etc.

Functions

- For each of the aspects of cost accounting, are the activities, functions and constraints to consider clear to everyone?

32

*For example:*

Who does what, when, and why?

What are the responsibilities of each participating organizational unit:

General Management

Financial Unit

Information Unit

Other technical units, the branches, the parking garage, the printing office, etc.

Are there organizational, management, or communication constraints that might endanger the implementation of the system?

What resources are the implementation and maintenance of the system going to require?

Does the volume of work at the regional level allow an adequate use of the system?

### Data

Which forms should be used at each level? Who will be responsible for data collection?  
With what periodicity?

What level of training will be necessary to ensure quality of data collected?

### Data processing

What processing will be manual and what will be computerized?

What are the algorithms or calculation methods to be used for calculating costs?

What is the flow of forms and information? Who does what, when?

What technical support and resources will be necessary to maintain the information system:  
installation, training, documentation, maintenance?

To what extent can the regional level use and maintain the information systems?

### Reports, etc.

What reports or information should the system, once installed, provide at each level?:

General Management

Financial Unit

Branch Office

Donors

Ministry of Health, etc.

How should these reports be presented? Which will be produced automatically by the information system? Which will be produced by the cost accounting system from data collected by the information system? etc.

Which reports will be narrative? Which will be made up of tables, graphs, etc.?

Who will be the primary users of this information? What training will be necessary for the effective use of the information for management?

### *Report Examples*

For the President Director General:

- Trend of average costs per case
- Comparison table of average costs by region

For the Branch Chief:

- Comparison table: Cost per case vs. national average
  - Trend data for costs per case in his or her area of operation
- Once the cost accounting service personnel have become familiar with the information service database, the Information Service should be able to hold work sessions with various interested parties to develop prototype reports.

### Analysis

- In general, information systems put more emphasis on data collection, inadvertently ignoring the system's objective, which is to strengthen management and to support decision makers as they carry out their responsibilities and plan the use of limited resources.

What kind of training will be necessary at each level to integrate and effectively use information for management?

### Supervision

- One of the principal objectives of any information system is planning selective supervision.

What are the connections to establish between supervision activities and reports produced by the system?

### Action and Impact

- Cost accounting should help the ONFP to better allocate its resources and to always offer a quality service at the best possible price.

How will the system be evaluated? How does the system contribute to a better and more effective allocation of resources? etc.

The development of the system has to date emphasized the areas of data (procedures necessary for cost accounting) and computerized data processing. It is very important that the cost accounting service begin planning and implementation in the other priority areas as soon as possible.

35