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FINAL REPORT
OF THE
WORKSHOPS ON FINANCIAL PLANNING AND
MANAGEMENT FOR FAMILY PLANNING
FOR THE
MINISTRY OF HEALTH, IMO STATE
NIGERIA
12-21 JANUARY 1987
OWERRI, IMO STATE
FAMILY PLANNING
MANAGEMENT TRAINING PROJECT

SUBMITTED BY:
MARY TAYLOR HASSOUNA
MANAGEMENT SCIENCES FOR HEALTH
JANUARY 1987

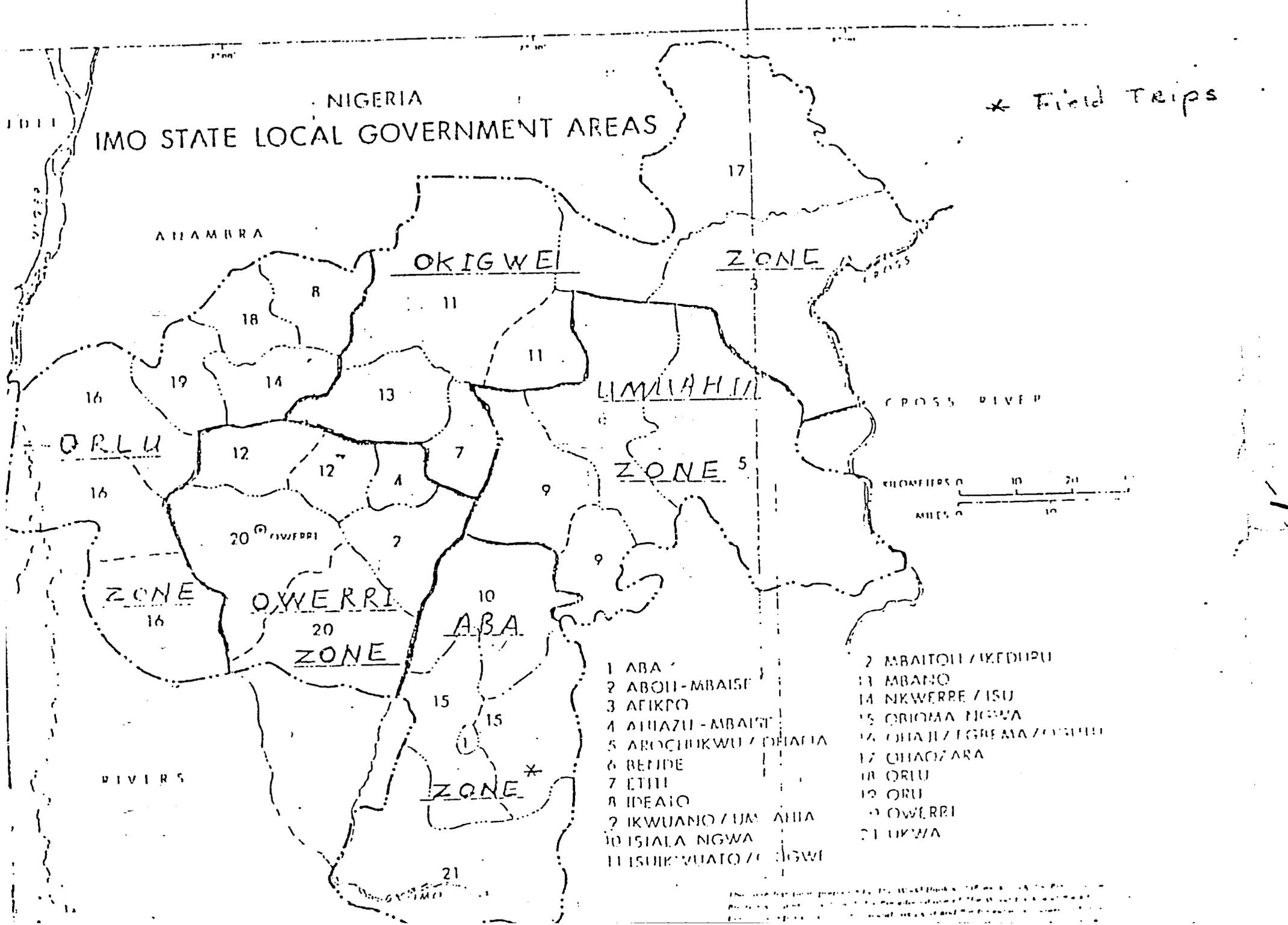
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NIGERIA
 IMO STATE LOCAL GOVERNMENT AREAS

* Field Trips



- | | |
|-----------------------|---------------------------|
| 1 ABA | 2 MBAITOLI / IKEDIRI |
| 2 ABOJI - MBAISE | 11 MBANO |
| 3 AFIKPO | 14 NKWERRE / ISU |
| 4 AIHAZU - MBAISE | 15 ORIOGA NGWA |
| 5 AROCHUKWU / DEFIATA | 16 OHAJI / IGBEMA / OYUHI |
| 6 BENDE | 17 OHAZARA |
| 7 ETIHI | 18 ORLU |
| 8 IDEAIO | 19 ORU |
| 9 IKWUANO / UM AHIA | 20 OWERRI |
| 10 ISIALA NGWA | 21 UKWA |
| 11 ISUKWUATO / OIGWI | |

This map was prepared by the West African Survey Office, Lagos, Nigeria, in 1964. It is based on the 1:50,000 scale maps of the West African Survey Office, Lagos, Nigeria, and the 1:250,000 scale maps of the Survey of Nigeria, Lagos, Nigeria.

I. INTRODUCTION

Training of family planning personnel involved in the management of the new (1985) family planning program in Imo is one important area of concern to the Ministry of Health. This series of two workshops in financial planning was initiated by a request from the Family Planning Coordinator of the Imo State Ministry of Health. The Family Planning Management Training Project (FPMT) conducted both workshops. The first workshop was designed for senior level finance and family planning personnel at the Imo State Ministry of Health while the second was for the Zonal Family Planning Coordinators in Imo. Five of the participants from the first workshop also attended the second workshop.

A. Site

Both workshops were held in Owerri, Imo State at the Concorde Hotel. The field trip of week one was in Aba Zone. (see map)

B. Language

Both workshops were conducted in English.

C. Selection

The acting Coordinator of the Imo State family planning program selected participants from the finance and family planning program area for the workshops.

D. Trainer

A finance consultant with experience in research and evaluation of family planning programs served as the trainer/facilitator for these FPMT workshops.

E. Duration and Schedule

The first five day workshop began on January 12 and ended January 16. The second workshop opened the evening of January 18th with the arrival of the zonal coordinators and ended with a closing ceremony the night of January 21st.

F. Workshop Approach and Content

For details of the Methodologies and Content of the workshops refer to: Appendix A - Proceedings of the State Level Workshop and to Appendix B - Proceedings of the Zonal Level Workshop. The Imo State Family Planning Programme received external support to start the programme and continues to receive support from the federal government and external donors. The State is facing the issue of financing recurrent costs and it is primarily this issue that these workshops addressed.

II. CLOSING CEREMONY

The closing ceremony for this series of workshops was held from 7:00-10:00 pm Wednesday January 21st in the workshop meeting room at the Concorde Hotel. Honored guests were: the Permanent Secretary of Imo State Ministry of Health, the Reverend T.N.A. Odoemela and Mrs. Odoemela, the Imo State Budget Director, Mr. Ononiwu, the participants, the FPMT consultant, and the workshop support team.

The program for the Ceremony and the address by the participants appear below:

A. PROGRAMME

1. Ushering and Introduction of Guests
Presentation of Kola-Nuts.
2. Opening Prayer - Permanent Secretary Rev. T.N.A. Odoemela
3. Introduction of the Trainer and Participants by the Deputy Co-ordinator.
4. Short Speech - Permanent Secretary Rev. T.N.A. Odoemela
5. Address by the Family Planning Co-ordinator, Veronica I. Nwosu
Presentation of Final Report of the State-level Workshop (workshop #1) to Distinguished Guests - Veronica I. Nwosu
Address by Mary Taylor Hassouna
6. Entertainment
7. Response - Director of Budget - Mr. Ononiwu
8. Short Speeches - Stella Dike
- Julius Onwuchekwa
9. Vote of Thanks - Constance Onuoha
10. Family Planning Songs
11. Closing Prayer.

B. Address by the Participants of the Financial Management Workshop in Family Planning to the Permanent Secretary and Director of Budget:

We thank the Permanent Secretary, Ministry of Health and the Director of Budget for sparing time from their crowded programs to honour our invitation to the closing ceremony of our workshops on financial planning and management for family planning.

The Financial Management Workshop for Family Planning was sponsored by the Family Planning Management Training Project at Management Sciences for Health, Boston, in conjunction with the Ministry of Health, Imo State. We had some 12 participants from both the Program and Finance Areas drawn from all 5 Zones of Imo State.

The sessions covered the following areas of Financial Planning and Management:

- a. Issues in the Financial Management Cycle
- b. Group work on the scope and problems of financing the family planning programme
- c. Accounting and Reporting Systems
- d. Budgeting for family planning line items
- e. Pricing systems

- f. Cost recovery techniques
- g. Revenue generation
- h. Field trips for opinion sampling.

We recognise you as a Financial Administrator and Analyst who appreciates the magnitude and importance of the topics discussed. We believe that, as usual you will readily extend your goodness to the Ministry with particular reference to family planning by offering your advice which will enhance our techniques in budgetting and thereby increase the scope of our further service in this area.

We want to place on record your particular interest in the Family Planning Programs in the State which generously allocated some N 10,000.00 for 1986 and hope also that the provision for 1987 and future years will reflect a geometrical rise.

We use this opportunity to thank you for the concern you have shown in this Program and also to inform you that the responses we are receiving from our foreign friends are on the increase and hope that our reciprocal allocation as well will be reflected in the future budgets to prove that we have indeed embraced this program.

III. EVALUATION

The participants were asked to evaluate the workshops with respect to the following characteristics:

- 1) Pre-Post workshop needs assessment
- 2) Sessions - usefulness, effectiveness and sufficiency of allocated time
- 3) Usefulness of materials
- 4) Effectiveness of teaching methods
- 5) Effectiveness of trainer
- 6) Features that would have improved the workshop/trainer's approach.

Participants' responses are summarized below with respect to these points for the two workshops offered in Imo State during January 1987.

A. State Level Workshop on Financial Planning and Management for Family Planning: January 11-16, 1987 (workshop #1)

Six participants from the Imo State MOH attended the week long workshop. Two of the six were Ministry of Finance officials assigned to the Ministry of Health (the CFO/MOH and his deputy). The remaining four were family planning programme personnel: the Imo State Director of Family Planning for MOH (who is also the Chief Health Officer for the State), the acting Family Planning Coordinator, her Deputy, and the Imo State MOH assistant World Bank Project Officer/Manager. All six participants completed the evaluation.

1.) Pre-Post Workshop Needs Assessment

Participants were asked to rate their confidence level with respect to the major skill areas being addressed by this workshop: Financial Planning and Management for Family Planning. Using a forced-choice response (Low, Medium, High) four of the six participants rated themselves "low" and two rated themselves "medium" before the workshop, while the post-workshop ratings improved to three "medium" and three "high".

2. Sessions

Each session was rated on a forced-choice scale of 1-5 with 1 the worst case and 5 the best case with respect to usefulness and effectiveness; allotted time per session was rated on a scale where 3 = right amount, 2 = too short, 1 = too long. The handouts distributed were rated on a 1-5 forced-choice scale for usefulness.

WORKSHOP # 1
SESSION RESULTS

<u>Session Name</u>		<u>Usefulness</u>	<u>Effectiveness</u>
Day 1	Issues in Financial Management; Financial Management Cycle, Imo State financial planning problems facing family planning; Current scope of family planning activities	(N = 6) 4.8	(N = 5) 4.8
Day 2	How to get funds; Secure support; Budgeting the family planning line item; Elements of a financial plan; Materials review	4.8	4.8
Day 3	Health care financing; HCF for family planning; Financial accounting systems; Cost sharing; Planning the field visit/interviews	4.8	4.8
Day 4	Field trip to urban and rural family planning clinics/interviews with FP service providers re cost recovery; Needs Assessment for preparation of financial and accounting system	4.8	4.4
Day 5	Analysis of field results; Imo State financial system; Detailing your financial plan; Recommendations	4.8	4.6

The majority of participants felt that the workshop was too short to cover all they wanted to cover.

3) Materials

The 23 handouts distributed to the participants were individually scored by them for usefulness with 5 being extremely useful and 1 useless. No handout was rated less than 3 and most were rated 5.

4) Effectiveness of Teaching Methods

Using a scale of 5 (very effective) to 1 (ineffective) the 6 participants scored the workshop teaching methods. The mean was 4.5 (N = 6). Comments concerning how to make the workshop more effective included: more time; more time to practice skills/techniques, to become more familiar with theories and concepts; use of accounting machines and hands-on experience with computers; some use of visual aids.

When asked if they would consider recommending the workshop to one of their colleagues, all participants said that they would.

5) Effectiveness of Trainer

Participants were asked to rate the trainer on a scale of 5 (excellent) to 1 (poor) with respect to ten characteristics. The results appear below:

Organization	-	-	-	-	-	-	-	-	5	
Knowledge	-	-	-	-	-	-	-	-	5	N = 6
Ability to explain subject	-	-	-	-	-	-	-	-	5	
Ability to answer questions	-	-	-	-	-	-	-	-	5	
Encouragement of participants										N = 5
by group members	-	-	-	-	-	-	-	-	5	
Enthusiasm, interest	-	-	-	-	-	-	-	-	5	
Ability to make subject relevant	-	-	-	-	-	-	-	-	4.8	N = 6
Ability to establish a comfortable learning environment	-	-	-	-	-	-	-	-	5	
Acceptance of other points of view	-	-	-	-	-	-	-	-	4.8	
Ability to summarize main ideas	-	-	-	-	-	-	-	-	4.8	

6) Features that would have improved the workshop

"More time in general" and "more time for the exercises" were commonly given as features that would have improved the workshop. Several participants felt some hands-on experience with accounting machines and/or computers would have been an enhancement. When asked what sessions were most useful several cited group work on financial planning, group discussions and field trips to do the needs assessment for preparation of the financial accounting system for family planning and cost recovery.

When asked what sessions they found least useful all six said "None".

Participants felt more time was needed on all the topics apart from the field trip. Several suggested two or three weeks would have been a better length for this workshop.

B. Financial Planning and Management Workshop for Family Planning Zonal Coordinators, Imo State Ministry of Health: January 18-22, 1987. (Workshop #2)

This second in the series of two workshops on Financial Planning and Management for family planning was attended by ten participants: five State level finance and family planning programme personnel of the MOH/Imo State from the first week, and the five Zonal Coordinators for family planning in Imo. Since the MOH State-level people had already filled out a pre-post workshop form they were not asked to do so again as the general subject area was the same. The second workshop opened on the evening of the 18th. Zonal Coordinators stayed at the Concorde Hotel (the site of the workshop) to ensure that sessions would start at 8:00am sharp on the first and subsequent days. In all, this workshop had three full working days.

1- Pre-Post workshop Needs Assessment

The five Zonal Coordinators rated themselves on confidence level with respect to financial planning and management for family planning. In the pre-workshop assessment, two participants said their confidence level was "low" and three indicated "medium". After the workshop all five participants said their confidence level was "high".

2- Sessions

All ten participants were asked to score the sessions of this workshop in terms of usefulness and effectiveness on a scale of 1-5, 1 being the worst case and 5 the best case. In addition, they were asked to score the workshop materials in the same way. Allotted time for the sessions was ranked 3 = right amount, 2 = too short, or 1 = too long. Results appear below.

WORKSHOP #2
SESSION EVALUATION RESULTS

<u>SESSION</u>		<u>MEAN SCORE</u>			
<u>#</u>	<u>NAME</u>	<u>USEFULNESS</u>		<u>EFFECTIVENESS</u>	
1**	Zonal Coordinators Fin. issues	-	5*	-	5*
2**	Exercises on Client Load/Costs	-	5*	-	4.8*
3**	Role play - Budget to Coord & Fn	-	5*	-	5*
4	Financial Plan	-	4.7*	-	5*
5**	Role Play-F.P. Fn to Inter Ministerial	-	4.9	-	4.9
6	Imo State Fin. System	-	4.7	-	4.6
7	Basic Accounting	-	4.8	-	4.7
8	Setting up a tracking system	-	4.8	-	4.7
9	Elements of Fn Accounting system	-	4.8	-	4.7
10	Cost Recovery for F.P.	-	4.9	-	4.8
11**	Identification of chargeable components	-	4.8	-	4.6
12	Costing your program	-	4.9	-	4.8
13**	Structuring your charges cost recovery	-	4.7	-	4.7
14**	Group AB&C: study designs	-	4.9	-	4.9
15**	Presentation/Defense Groups ABC	-	5	-	5
16**	Individual work plan prep. and presentation	-	4.9	-	4.8
17	Materials distributed	-	5*	-	not applicable

*(N=9; All other sessions N=10)

**-- Indicates sessions which were conducted using individual and group work approaches; others followed a presentation plus group discussion format.

Participants expressed the opinion that the time was too short for this workshop. Some said they got confused and thought "1" meant insufficient time (they had just finished scoring sessions using 1 as worst case so "1" meant not enough time to some). Outside of this scoring problem, several participants scored many sessions as having the right amount of time.

3) Usefulness of Materials

Participants in this second workshop were given the set of materials used in the first workshop, plus the report of the first workshop. They were asked to score the materials as a whole on a scale of 1 to 5, where 1 was useless and 5 was extremely useful. The mean score was 5.

4) Effectiveness of teaching methods and usefulness of workshop in terms of individual's objective.

The mean score for both effectiveness of teaching methods and usefulness of the workshop in terms of the individual's objective was 5 (very useful, very effective). Most participants responded that all sessions were useful; that none were useless, and that there were none they would have liked to have spent less time on. When asked which sessions they would have liked to spend more time on they said more time was needed on all sessions. Sessions which were cited as most useful (by the few who did specify) were: Zonal Coordinators' issues presentation, role playing sessions on budget justification, developing the financial plan, Imo state financial system, basic accounting elements of a financial accounting system, cost recovery for family planning, structuring a charge system and group work on study designs.

5) Effectiveness of Trainer

Participants were asked to rate the trainer in terms of organization, knowledge, ability to explain subject, answer questions and encourage participation, enthusiasm and interest, ability to make subject relevant, establish a comfortable learning environment, summarize main ideas, acceptance of other points of view, on a scale of 1=poor to 5=excellent. The mean score on each characteristic was 5 (N=10). In addition, participants made a number of comments when asked what they liked most about the trainer's style, including: gave every participant a chance; "introduces a topic then allows participants to relate issues to the programme background"; knows about family planning and can relate it to financial needs effectively; realistic, considerate, and maintained a very high standard; a born teacher always eager to answer people's questions and accept other people's points of view.

6) Features that would have improved the workshop

Participants were given a check list and asked to check which features they felt would have improved the workshop. Among the most frequently cited elements were: more time, additional time to practice skills, more time for preparation, more time on the theories and concepts. In "other" they asked for more exercises with the computer.

IV. ACHIEVEMENTS

This series of Family Planning Management Training workshops was the first opportunity that Imo State finance and family planning program people had to work closely together. Among the achievements were:

- o Development of mutual respect and understanding
- o Identification of issues in financial planning and management facing this new family planning program
- o Identification of alternative solutions and strategies for resolution
- o Development of work plans by participants
- o An opportunity for thorough overview of financial planning and management and of Imo State financial system
- o Secured interest and support for workshop recommendations from the Permanent Secretary of the Ministry of Health of Imo State and the Director of the Budget, Imo State.

Appendix A

Proceedings of the State Level

Workshop on Financial Planning and Management for Family Planning

For The Imo State Ministry of Health
Owerri, Nigeria

12 - 16 January 1987

Prepared By

Participants: Dr. R. A. Eke, Chief Health Officer and
Director, Family Planning, MOH
Imo State MOH: Mr. J. C. Onwuchekwa, Chief Financial
Officer, MOH
Mr. L. U. Opara, Deputy, Chief Financial
Officer, MOH
Miss S. A. C. Dike, Assistant Project
Officer, MOH-World Bank
Miss V. I. Nwosu, Family Planning
Coordinator, MOH
Mrs C. E. Anosike, Health Educator,
Assistant Family Planning Coordinator

Facilitator: Mary Taylor Hassouna Ph.D.

Family Planning Management Training Project

Management Sciences For Health
BOSTON, MASSACHUSETTS
U.S.A.

Appendix A

Page 1

Introduction

This workshop was the first in a series of two workshops for family planning and finance personnel of the Imo State Ministry of Health held during January 1987. The workshops were initiated at the Ministry of Health's request and assistance was provided by the Family Planning Management Training Project (FPMT) at Management Sciences for Health, Boston, Massachusetts, USA, in cooperation with the Imo State Ministry of Health.

Goals

The goals of this workshop for senior level family planning and financing personnel were to:

- o provide a forum where finance and programme officers could identify and discuss issues of concern with respect to financing family planning in Imo State
- o sensitize family planning and finance officers to each other's points of view.

Objectives

The objectives of this week's workshop were for participants:

- o to become acquainted with the financial management cycle and the family planning programme of Imo State
- o to improve their understanding of terms and concepts used in finance and accounting
- o to begin work on identification and resolution of problems and to identify and discuss new approaches to financing the family planning program
- o to improve their group-work skills and individual communication skills.

Participants

This workshop was attended by six participants selected by the Acting Family Planning Coordinator of the Imo State Ministry of Health. The participants were drawn from senior level State personnel from the Ministry of Health involved in family planning and finance.

Trainer

The participants were assisted by a Finance Consultant/Trainer sent by the Family Planning Management Training Project, Boston, Massachusetts.

This workshop was held from 11 January through and including 16 January 1987. The schedule was from 8:00 - 1:00 with a break from 1:00 - 2:00 followed by an afternoon session from 2:00 - 3:30. Because of both the enthusiasm of the participants and the amount to be covered the group extended the afternoon sessions until 4:00 on Days 1 & 2 and to 5:30 on Days 3, 4, and 5.

Methodologies

The methodologies used were participatory. The group saw this as a week of working sessions with joint working groups. A variety of methods were used in this context. Group work by finance and programme area; group work (A & B) by topic with finance and family planning officials in each group; general group sessions to present results of small group work; formal presentations; and field visits to family planning units to conduct needs assessment preparation to design a financial plan for family planning.

Content

- DAY I Opening session: introduction and getting acquainted; structure of the workshop; administrative matters. Small groups to: discuss and describe the scope of the current family planning programme and budget process as it currently exists and suggest the implication of this for family planning programme planning. Overview of the financial management cycle and issues in financial management. identify Imo State MOH family planning problems.
- DAY 2 Continuation of Day I activities as required. Budgeting the family planning line item. Financial planning: how to get and secure support for your programme. Components of a financial accounting system. Review of workshop materials.
- DAY 3 Develop a resolution to solve the pressing financial problems facing the family planning programme - Imprest Fund establishment.
- BASIC ACCOUNTING: What is double entry, how does it work, why is it important for family planning programmers?
- HEALTH CARE FINANCING: Cost recovery for family planning, costing vs pricing; control; elements of the financial plan for family planning.
- DAY 4 Field visits to family planning clinics to acquaint finance officers with family planning programmes, to permit participants to assess capability of clinical to handle receipts, and to assess receptivity of clinicians to the idea of cost recovery through a charge for type of service system.
- DAY 5 Analysis of field visit results Imo State Financial System, Develop Outline of Financial Plan. Develop Workshop Recommendations; Evaluation

Attached are reports generated by working groups and the group as a whole during this week. Recommendations of the participants appear as well. These proceedings became input workshops in the following weeks for the zonal coordinators of the Imo State family planning programme.

SUMMARY

This workshop gave the participants a unique opportunity to arrive at a better understanding of the family planning programme, of what is involved in financial planning and management and of the importance of financial planning and management for family planning programme success. The current problems of family planning supervision arise because of the inability of family planning personnel to get to their line item to pay for travel and to pay for the consumable supplies such as alcohol, disinfectant, cotton, and other items essential for family planning delivery in Imo. This problem is one which the participants are now well on the way to resolving now that they know more about their own financial system.

The group, both finance and family planning programme officers, is concerned about their long-term programme. The workshop provided them with an opportunity to identify financing options which would be appropriate for their state. Similarly, the workshop provided the opportunity to identify receptivity to and interest in cost recovery ideas which they are considering.

Day I: PROGRAMME GROUPANNEX ASPECIFIC OBJECTIVE OF PROGRAMME GROUP FOR TODAY. (I) REVIEW THE CURRENT SCOPE OF FP ACTIVITIES AND THE AVAILABLE RESOURCES (HUMAN, FINANCIAL, PHYSICAL).I. HUMAN:

- No. of T.O.Ts/Clinicians	-	17	
- No. of Clinicians	-	60	(5 doctors/N/M)
- No. of non-clinical providers	-	58	
- No. of well equipped FP service points	-	13	
- No. of trained A.V.S.C. workers	-	9	(3 doctors/6 N/M)
- Average client load per clinic, per day	-	10	
- No of commodities used per clinic, per day in types.			
Condoms	-	50	
B.C.Ps	-	5	
I.U.C.Ds	-		copper T - 10; Lippes loops -15
Diaphragms	-	1 or 2	
Foam tablets	-	100 or more	
Jellies	-	5	
Creams	-	4	
Injectibles	-		Depo Provera - 6
Co-ordinators	-	1	and out of the country (1 Deputy not trained)
Community Based Workers	-	44	
Health Educators	-	1	only in the State Office
Motivators	-	Nil	(Clinic worker only in the clinics)
Evaluators	-	2	(Clinicians during presentations)
Typists	-	1	(in Churches, Schools, Communities etc)
Drivers	-	1	

II. FINANCIAL:

Budget Allocation from the state via MOH HQ. Owerri- only in 1986/87.
External Donors - In the form of training materials and FP commodities

III. PHYSICAL:

- A. Equipments
- B. Materials

A. Equipment: Only 13 out of 56 clinics are equipped

A kit containing:

5 pr. Tenaculum forceps 4 instrument trays

- 5 V. forceps
- 5 Cuscos Vaginal forceps
- 5 " Sponge Molding "
- 1 pr. Surgical Scissors
- 5 Gallipots/Receivers
- 2 bowl lifting forceps
- 2 Cheatles forceps

OTHER ARE:-

- 1 Stainless pot and 1 pot stand
- 2 Screen stands
- 2 Thermometers
- 1 Sphygmomanometer
- 1 Wash-hand basin and stand (stainless)
- 1 Stethoscope
- 1 Sterilizing lotion jug
- 1 Couch
- 1 Sterilizing drum
- 1 Weighing scale
- 1 Dressing jar
- 1 Screen sheet
- 1-2 Gloves packets
- 1 Microscope each for 5 clinics only
- 1 Torch light and batteries
- 1 Angle poised lamp
- 1 Grain stain carton
- Pap sticks
- 1 Steam steriliser

1. Maintenance

- | | |
|-----------------------|-------------------------------------|
| Photocopying | Refrigerator servicing |
| Sterilizer servicing | Fans servicing |
| Couches servicing | Stoves servicing |
| Replacement & Repairs | Vehicle maintenance |
| Furnitures & Repairs | Renovation of offices & partitional |
| Repainting of walls | Vehicle Insurance |
| Typewriter servicing | |

5. Commodities:

- Condoms
- Foams (tabs/liquid)
- Pills
- I.U.C.Ds
- Diaphragm
- Jellies
- Creams
- Injectibles

6. CLINIC MATERIALS

Disinfectant
Antiseptics
Summary (Monthly) sheet
Report sheets
Cotton wool
Detergent
Toilet soap
Hand Towels
Wash hand basin (stainless)
Batteries
Bulbs
Gauze
Sanitary pad
Thermometers

PERSONNEL:

Field allowance
Honorarium for preceptors

B. MATERIALS

Clients cards
Consent forms
Daily schedule sheets
Monthly summary sheets
Disinfectants
Antiseptics
Cotton wool
Gauze

FP ACTIVITIES:

1. TRAINING DONE ALREADY:

- Policy Makers Workshop 3 days each x 2 workshops
- T.O.T/CHE Workshops - 4 weeks
- Curriculum Development/I.E.C. Workshops - 4 weeks
- Clinical Service Delivery Workshops - 4 weeks
- Evaluation Workshop (2 people) - 1 week
- Primary Health Care Workshop (6 people) - 2 weeks
- Management Supervision and Evaluation Workshop - 2 weeks
- Educational Material Development Workshop - 2 weeks
- Follow-Up, Review Workshop - 2 weeks
- Task Forces Workshop on IEC and Population Control- 1 week
- 1st Non - clinical Service Delivery Workshop - 1 week
- 2nd Clinical Service Delivery Workshop - 4 weeks
(by in-country trainers; state tots)
-

- (2nd no clinical service delivery workshop - 1 week by in country trainers - state tots)

2. FUNCTIONS OF FP WORKERS

- Presentations to communities/ago groups/religious bodies/schools, etc.
- Give both clinical/non-clinical FP motivation to as many clients as attend the clinics
- Refer clients as needed to appropriate consultants and ensure a feedback system through the client
- Compiling daily work schedule and monthly summary sheet of client loads, commodities used and stock remaining. Submitting it to the state office monthly for evaluation and statistics
- Collecting materials from the state office store when needed: clients records, commoditie, etc.

SPECIFIC OBJECTIVE II

Examine the resource implication of future expansion of FP services.

FUTURE EXPANSION:

- Increasing client load per clinic
- Increasing demand of FP service points by communities.
- Increasing awareness by an effective systematic I.E.C. programme in family planning.
- Increasing trained personnel in FP services to replace retired, handicapped or resigned FP workers.
- Better management, systematic supervision and evaluation.
- Starting an efficient and effective contraceptive social marketing campaign to reach the very remote communities. (Health workers during home visit).
- Initiating a community based distribution of contraceptives.
- Organising regular follow-up/review workshops or seminars to update FP workers on new concepts.
- Involving the private midwives in family planning services at the maternity homes and monitoring their work and sales of contraceptive.
- Devising an income generating method for regular revenue to run cost of family planning. eg: cottage industry
- Planning an annual working budget for FP, organizing monetary allocations by the state policymakers.
- Writing regular progress reports of FP in the state and tracing the input to each zone.

SPECIFICS FOR SPECIAL BUDGETTING
CAPITAL AND RECURRENT EXPENDITURE

1. Stocking clinics that are not fully-equipped: capital
2. Opening new clinics on the village level for grass-root clients: capital
3. Transportation and travelling - per diem, fuel allowances, repairs and maintenance, hotel expenses: recurrent
3. Communications - postage, telephone, telex, educational materials, mass media programme symposia, etc.: recurrent
4. Contraceptives: recurrent
5. Office and general overhead- stationary, printing (for example, photostating, duplicating, typewriter, staples, perforators, office pins, etc.): recurrent
6. Maintenance of clinics - purchasing of soap, cotton wool, antiseptics, wash hand basin, towels, etc.: recurrent
7. Training programmes - slides and projectors, film strips, films, training materials and renting of halls: capital
8. Renovations of clinics: capital

Operating the Budget

Plans for family planning should be developed annually in agreement with the state's budgetary procedure, unless it is to be included in the Federal Government Five Year Development Plan. The programme highlights the requirement at the beginning of the year for integration into the budget.

Capital Expenditure

1. Purchase of vehicles
2. Family planning infrastructure/clinics

FINANCIAL MANAGEMENT WORKSHOP

For effectiveness in FP, there should be: (1) capital provision in the budget and (2) recurrent account to service the programme.

1. CAPITAL BUDGET

1. Transport
Vehicles: 1 Land Cruiser, 1,504 Station Wagon
Motorcycles - 1
Bicycles - 1
Vehicles for 5 zones - 5
2. Commodities
3. Models
4. Photocopying machine
5. Refrigerator
6. Furniture
7. Examining table
8. Typewriter
9. Stove
10. Sterilizer
11. Projectors and slides
12. I.E.C. Programmes

2. RECURRENT BUDGET

1. Category of Items

1. Maintenance - facility and vehicles
2. Office requirements
3. Traveling
4. Training
5. Commodities
6. Clinic materials
7. Personnel

2. Office Requirement

1. Stationery
2. Postage
3. Communications - Telex etc.
4. Sharpener
5. Staples and remover
6. Hole punch and other supplies

Setting up good field control system - (supervision and allowance for travel because of need to supervise work)

REVENUE GENERATION

1. Minimal gain made from sales of commodities to the private sector family planning clinics.
2. Fix minimal charges for clients in MOH FP clinics
 - Viz -
 - Cards - N2.00 each (Yearly)
 - Pills - 50K per card of 28 tablets (A cycle)
 - IUCDS - N2.00, and N1 each follow up review
 - Condoms - 10K each. Clients may not have more than 20 per visit (each visit N2)
 - Foam tablets - N1 per tube of f10 tabs
 - Cream/Jellies - N1 per tube of each type
 - Liquid Emko-foam- N1 per jar
3. Appeal to voluntary organisations or to the philanthropists for funding.
4. L.G.A.-based launching and state-based launching
5. Waxing of FP songs and drama cassettes
6. Souvenirs and FP calenders (for example, trays, cups, badges, flower vases, etc.)
7. Contraceptive social marketing
8. Hand crafts and cottage industries
9. Appeal to donor agencies both in-country and abroad.

Budgetting in line with FP Programme

- In 1986 N10,000.00 was allocated
- Received materials and commodities from donor agencies

Proposals: Traveling, transportation, office maintenance, stationery, communications (postages)

The N10,000.00 is not sufficient to run the programme. We feel that funds should be generated by:

1. Appealing to voluntary organisational philanthropies
 2. Going to IGA-based launching
 3. Waxing of drama/cassettes
 4. Seeking grants from Federal Government and other international organisations
 5. Fixing prices for FP materials/commodities
 6. Hand-crafts and cottage industries
 7. Souvenirs, calenders, trays, badges, control measures
1. Receipt books should be issued to zone coordinator through the R.B.I.N for the purpose of issuing materials for sale.
 2. Revenue collected should be paid directly to the Bank A/C maintained by the zonal family planning units.
 3. Daily sales books to be deposited in total for daily sales which should match money realised from the sales. Serial numbers on the receipts should be receivable each day. Weekly returns of the sales made should be rendered to the Director.
 4. The use of appropriate vouchers and receipts is to be encouraged. The internal stock register must be maintained. Minimum and maximum stock levels must be determined for control. Weekly returns must also be rendered.

LIST OF PARTICIPANTS

FIRST WEEK 12 - 16 JANUARY, 1987

1. Julius C. Onwuchekwa, Chief Financial Officer - MOH, Imo State
2. Livinus U. Opara, Deputy Chief Financial Officer - MOH, Imo State
3. Stella A.C. Dike, Deputy World Bank Project - Imo State
4. Celine E. Anosike, Health Educator, Assistant Family Planning Coordinator
5. Veronica I. Nwosu, Acting Family Planning Co-ordinator
6. Dr. Reginald A. Eke Chief Health Officer (Director Family Planning)

SUGGESTION FOR SOLVING THE PROBLEM OF LACK OF ACCESS
TO THE FUNDS BUDGETTED FOR FAMILY PLANNING

I. BACKGROUND:

Imo State government operates on a uniform budgetary system which allocates funds on a line basis. Once funds are allocated to a ministry, the Permanent Secretary of the Ministry controls the line item(s) in accordance with accepted federal and State guidelines (see Imo State Government Financial Instructions, Chapter 13) The Imo State plan and its amendments allow for the creation of Imprest funds to meet operating costs of programs. All such allocations are controlled by financial authorities.

2. Problem:

The family planning budget is exposed to competing demands for cash with other expenditure areas. The implication is that the family planning program will never have as much cash as it requires to meet costs. This lack of funds would obviously frustrate the program as working morale will be affected. Even more seriously it will hamper program effectiveness because the supervisors will not be able to operate efficiently.

3. Solution:

It is suggested that at least a special arrangement whereby some N2,000.00 of the Family Planning Budget of N10,000 in the 1987 estimates be set aside on a special Imprest basis. This arrangement will stall liquidation problems, reduce treasury time and secure the utilisation of provision allowed by the budget as approved. By this singular process alone, at least 6.6% of the total Imprest allocation to the Ministry of Health would have been secured for the family planning program on immediate cash releases.

4. Modalities:

See the general accounting guidelines as contained in Imo State Government Financial Instructions Chapter 13.

QUESTIONS TO ZONAL COORDINATORS AND CLINICIANS DURING FIELD TRIP

1. How do you generate your running funds?
2. How will you manage income revenue if supplied?
3. What are your financial constraints?
4. What is the highest cost acceptable to your clients?
5. How do you control your finances?
6. What progress rate is recorded in your clinic?
7. What is your client load per commodity?
8. How efficient has your work been?
9. Have there been any complications reported?
10. What is the method of your client flow?
11. What common STDs do you often diagnose?
12. Discuss your referral system.
13. What do you think about control of funds?

Should receipt books be issued to zonal coordinators?

To whom should monthly cash returns be submitted?

What changes are required in the use of attendance registration in helping to audit cash receipts?

RECOMMENDATIONS ON COST RECOVERY AND TRAINING NEEDS

1. A Cost Recovery System should be established. Some considerations raised were:
 - Costing services
 - Fixing prices for every service rendered and commodities dispensed (considering the cost of commodities Imo would have to eventually replace)
 - Appealing for donations from philanthropists and philanthropic organisations
 - Organising fund raising activities
 - State and LGA based launchings
 - Waxing of FP songs and drama cassettes and subsequent sale
 - Production of souvenirs (for example: FP calenders, badges, cups, flower vases, and trays to be sold)
 - Contraceptive social marketing
 - Hand crafts and cottage industries

- Exploring aid from Federal Government and support from donor agencies both in-country and abroad for continued support.
- Regular meetings between policymakers and programme officials to appreciate the need for financial support.
- Introduction of donation boxes, especially in the urban areas.

Training Needs

In order to implement a cost recovery system the appropriate manpower must be trained. Training needs which have been identified will be elucidated at the end of the meetings with zonal coordinators.

- Training needs identified include:
- Training in accounting for workers at the clinic level
- Training of people with prior accounting knowledge in family planning and to appreciate the need for their co-operation
- In-country training programmes to increase the scope of participative support for family planning (MOH, Board and LGA)
- Four-week workshop on Financial Management for four weeks to involve administrations of integrated units
- Training programmes for family planning financial managers on how to motivate others.
- Training of Trainers for Financial Management.
- Workshop to develop manuals for implementing the family planning financial accounting system.
- Training family planning personnel to operate the family planning financial accounting system.

OVERVIEW OF FINANCIAL SYSTEM IMO STATE, NIGERIA 16/1/87

POINTS DISCUSSED WITH PROGRAMME MANAGERS PRIOR TO PRESENTATION ON IMO STATE SYSTEM

- Know the state personnel and the state financial system before doing the financial planning for the programme
- Do not act on an individual level, but rather on a level on which you can be understood
- Understand the financial plans and financial constraints within the organization in order to develop a satisfactory strategy
- Learn what to request and when to submit a request
- Remember that in financial management power is needed
- Develop an empathy for the kinds of issues that financial managers face
- Articulate and justify your case so that it is clearly understood
- Help new financial controllers and policymakers feel involved
- Do not only mind your own services but also try to develop a strategy to communicate the programme needs and bring those resources to your programme

ANALYSIS OF THE FINANCIAL SYSTEM OF IMO STATE

1. Financial authority
2. Treasury organisation
3. General responsibility of government officers
4. Authorisation of expenditure
5. Expenditure control and classification
6. Collection of money and revenue
7. Custody of receipts and license books
8. Revenue refunds
9. Custody of public money
10. Bank accounts and cheques
11. Adjustments
12. Imprests

NO. 1 FINANCIAL AUTHORITY

Finances of Imo State are governed by regulations viz: (1) Constitution of the country because the system is built on the Constitution: what happens at the federal level is translated to the states. In these areas, different types of revenue generations are made, e.g: taxes, fees, licenses, import and export duties, business registrations, etc.

At the state level, legislation comes from the federal Senate and the House of Representatives (which is now represented by AFRC*). The supreme policy making body determines the financial capital for each year.

* Military government

This is passed down to the state for implementation as the master plan. A five year plan is made for capital services.

The state makes its objective for the year as capital. The Director of Budget makes the budget guidelines, previews the government financial background, and anticipates the rise or fall of revenue in key areas. This projection guides the pre-determined policy and budget of the year.

The Ministry forms a budget committee to articulate their division's projections. This is to cater to the Ministry and the entities within them

The zero budget is made on no basis of comparison. Allocations are made to the ministries as guidelines and then are argued either higher or lower than the pre-determined figure.

The financial year runs from January to December each year. A critical look at the pattern of expenditure and revenue generation is done at the end of October to determine if the Ministry requires more money. Comparison of generation and expenditure may give you a supplementary budget.

The Permanent Secretary is the Chief Accounting Officer of a Ministry. The Permanent Secretary works with the Chief Financial Officer, who is the head accountant. The committee acts as a political body which co-ordinates the functions of the Ministry.

The Accountant General is the Chief Accounting Officer for the state but not for his Ministry. The Ministry of Finance is sub-ordinated to the Permanent Secretary who renders accounts through his CFO to the Accountant General. This means that every kobo spent in a ministry is under the control of the Permanent Secretary. The Permanent Secretary then delegates to his divisional heads.

Commissioner
Permanent Secretary/ Ministry of Health

Professional Heads in Charge

CHO DHS SCNO C.PHARM C.P.O. SEN ADMIN C.F.C

Each controls his/her own health vote under him/herself.

The Chief Health Officer for Family Planning has to know the vote on family planning and have input it is executed. The Permanent Secretary still has to approve the allocation and expenditure of any funds in this Ministry. He has an overview of the whole system and of the problems within his Ministry. In essence, he has the overall responsibility of the equitable distribution of the votes under his Ministry's controls.

The Accountant General is interested only in how the money was spent, and that the limit given to a ministry is not exceeded.

The CFO explains his action of allocation of funds to each sub-head in any budget. Three people are always involved:

Director of Budget ensures the provision of money

Accountant General ensures that raised vouchers are funded

Auditor General operates within the guidelines. When these three positions are coordinated, the financial system of the state is in operation. To raise the budget, then, the Director of the Budget, the Permanent Secretary and the CFO should appreciate the need of the programme.

A provisional general warrant is given to each Permanent Secretary at the end of the year. Before the pronouncement of the budget and the release of monies to any ministry at the end of each year, an authority permitting the Permanent Secretary to spend 1/6 of last year's budget before the first quarter is issued as a control measure.

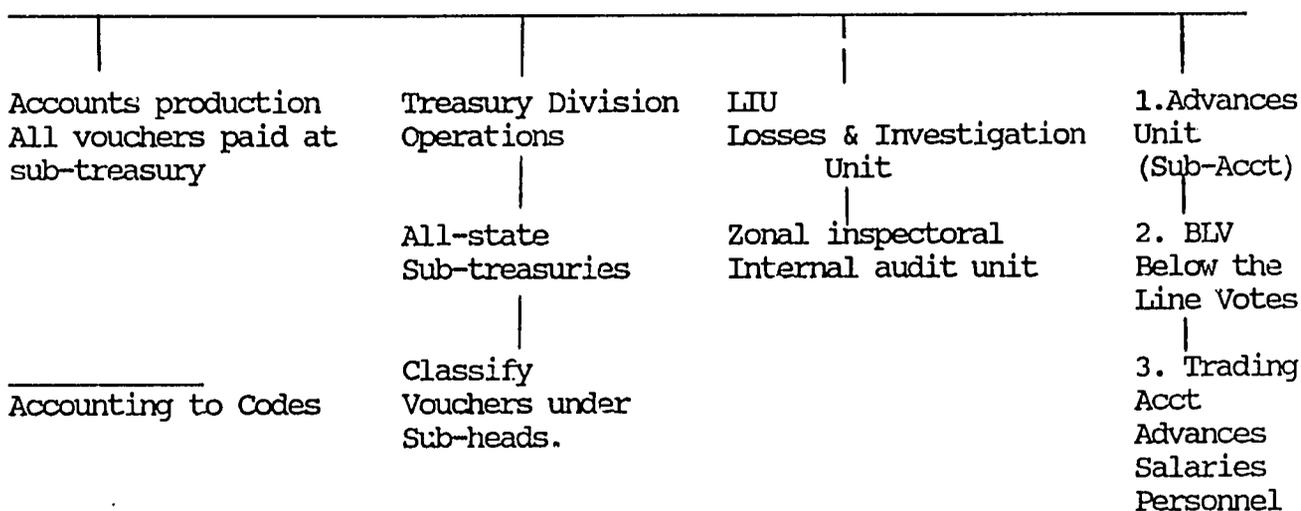
After the budget pronouncement is made a general warrant is given to allow the free use of the allocation.

No. 2. TREASURY OPERATION

All accounting officers in the state operate on a unified accounting system and belong to a pool in the Ministry of Finance. The head is the Accountant General. The organization is as follows:

Accountant General - Treasurer for the State

Deputy Acct. General



*Below the Line is money which has no line appropriation in the current estimate (no sub-head) and is not subject to expenditure within the financial year.

The Accountant General gives contingent provisions to help the C/S (welfare scheme). It is possible to draw a 1 month salary without legislative approval or interest. The highest 2 months are spread under a convenient recovery process. This is a sort of revolving fund. These provisions are not calculated into the recurrent estimate because they are not to be retired at the end of each year. They are not taken into account, nor are they considered part of the yearly expenses.

The Auditing staff is made up from appointees from the Ministry of Finance who conduct thorough government revenue checks: they screen all the vouchers, and then the CFO signs them over to the Treasury.

The Sub-Treasurer pays all vouchers except for petty cash, such as leave claims, contractors' bills, salaries, which later go to the Treasurer. The actions of the CFO depend on the state's need of who may become Sub-Treasurer at anytime. The CFO in any ministry is the ministry's accounting head. The person is seconded from the MOF and can be moved anywhere within the state as the need arises.

The Treasury Division tabulates the vouchers and then determines the patterns of expenditures. The Accountant General depends on these figures to make his own analyses and forecasts for the next month.

NO 3: GENERAL RESPONSIBILITY OF GOVERNMENT OFFICERS

Every accountant has to know certain principles and have a definite understanding of what his/her responsibilities are. They must apply the rules because they take full responsibility for wrong directives. Thus, they must exercise supervision. They must also promptly account for all the money paid out. They should exercise strict control of all officers who take direct control of money, and ensure that no payment is made which is not covered by the proper authority. In essence, the proper provisions for the safe keeping of all public monies are entrusted to the accountant.

Authorised expenditures come under a sub-classification called "special expenditure," which is controlled by law. Semi-capital expenditures come from these guidelines. The Accountant General, then, buys and repairs accounting machines, listing and adding machines, and calculators, dependent on the Ministry's vote.

AUTHORISATION OF EXPENDITURE:

Deferred expenditure release warrants a control mechanism. The Letter D beside a vote means that the vote cannot be utilized without another authority. It requires a release warrant (R) in order to expend the money.

No money can be expended on any capital vote until a C.E.R.W. Capital Expenditure Release Warrant is obtained.

Postages are not provided for any Ministry. The MOF provides an AIE, which is part of the "Common Services Allocation" system, which goes to the MOF.

In order to settle a bill directly with the Ministry an AIE is given by the Cabinet Office, which quotes an AIE Code for the services required under its classification and is sent to the minister who approves it before it is paid. The cabinet office monitors the expenditure with the AIE quoted to ensure that the allocation made is not in excess of N500.00. By the end of the process, the returns are rendered to whomever paid the bill.

No. 4 EXPENDITURE CONTROL AND CLASSIFICATION:

A. CONTROL MEASURES:

- The control is a specific allocation in the budget which may not be exceeded..
- A reimbursement procedure is followed.
- The allocation for the year may be subject to certain releases. Your return out of pocket to convince it is absolutely very necessary before you are paid back. This has to be approved before it can be spent. The reimbursement procedure is used as it is a means to ensure that the ministry will spend the bare minimum, and only as approved by prior authorization.
- Amounts above N50 should not be paid in cash but in cheque either crossed or countersigned to the account payee, and cannot be negotiated so that the credit taker should be traced.

F.P. BUDGET GUIDE DEVELOP FOR FUTURE BUDGET POLICY
AND GUIDELINES PAST YEARS REVENUE INCOME

The Imo State family planning budget is guided by all rules and regulations for Imo State government financial matters. Refer to Imo State financial instructions:

- No. 6: Collection of Money and Revenue
- No. 7: Custody of Receipts and Licence Books
- No. 8: Revenue Returns
- No. 9: Custody of Public Money
- No.10: Bank Accounts and Cheques
- No.11: Adjustments
- No.12: Imprest Accounts.

Following the presentation of the Imo State financial system a discussion was held. Examples of how a family planning Imprest fund would operate were discussed.

FIELD TRIP

HEALTH OFFICE A B A:

Departed Owerri - 9:00am
Arrived Aba - 10.30am

1. FP Office - Saw 2 clinicians Esther Obua and Theresa Agwu
2. Dr Nwankwo's Office

The following notes are observations made by the participants:

- Solves financial problem of FP clinic by Imprest. Pledged his co-operation but would like the Ministry of Health to help fund the family planning.
- P.H/Sister said mothers would not be too surprised to start paying for services because they have always been told that the programme would have to start charging at some point. Costs of IUCDs and condoms would not be too high.
- Etiti LGA is a Catholic-dominated area and accepts only natural family planning and a few condoms. Condoms and foam tablets are sold for 10K each.
- Devised a means of packing their commodities and I.E.C. of letting people know which is from the government.
- Identify the source of the supply and alert the public.
- Apply a seal to identify packets from MOH.
- Easy for clinicians to handle funds. Give clients receipts on collections of the money and pay in returns at end of the month.
- In areas with heavy client load of month is too long. So pay into storing room/pays in daily to treasury in IGSS instead of safe. Collection is by a finance office - receipt book stamped or somebody from Account (internally arranged) collects the money and pays to whichever officers as decided by the MOH.
- Admin. heads meet and discuss how they operate their finances in their different LGAs before clinicians training on Financial Management. Then develop a uniform system for all.
- Suggest good rapport and good dialogue to lead to smooth co-operation running of FP until gets funds.
- Job description for and not distribution of personnel should help this very much so that the programme succeeds and that the headquarters should not work in isolation but with LGA heads.

- Expects instructions and guidelines from headquarters and forms his own zonal committee so that collective efforts helps the progress.
 - Public health sister asked if they can introduce a donation box system in the interim and even after service charge.
 - Set up very detailed financial control system of checks and balances which will yield some revenue for the programme.
 - Suggested a pilot study of random sampling for comparing pricing and donation systems in different clinics.
 - Dr. Nwankwo recommended our visiting all IGAs to introduce both charge system as token recovery fee as well as donation. Assured by Chief Health Officer (CHO) it is going to be State wide if it occurs.
- * Compare 3 system: (1) Both (2) Price alone (3) Donation alone.
- Does not like the idea of clinicians having this (money) Responsibility.

GENERAL HOSPITAL ABA

Arrived 12.15 a.m. Met Clinician Mrs. Edna Onyegere, the Trainer of Trainers of Clinicians. The clinic itself has no revenue but the Lioness Club and government donations buy what they need, such as a basin. There are no funds to visit other clinics for supervision (transport costs are inaffordable for them.) There is not even any disinfectant for family planning clinic .

She felt the clients would welcome a minimal service charge and could even pay on the spot. She thinks IUCD would cost between N10 -N20, pills N1.00 a cycle, injectables N3.00, condom and foam tablets 20 at N2. Removals of devices: if inserted in our clinic N5, if inserted at another clinic N10.00. We suggested that they institute some sort of donation box, either leaving the keys at the headquarters in Owerri and putting the box under the control of the clinicians.

OBEHIE HEALTH CENTRE

Arrived Obehie 2.45pm. We met Senior Health Sister Mrs. Veronica Osuji, Senior Nursing Sister Mrs. Okpokiri and Sister Ihemekwala.

Problems: Lack of funds to buy FP equipment and sterilizers; have been using local government materials.

Client load is about 20 acceptors weekly. Clients will demand proper explanation if payment is to be introduced. Infertility Counselling will cost N5.00 each visit, IUCD will cost N10 in the first year, and N10.00 for removal. Pills will cost N2 a card. Condoms will cost 20K each, while foam tablets will be N2.00 for 10.

Control of Funds

One of the goals is to have records and issue receipts to clients to pay into IG treasury monthly or more often. The Ministry of Health will provide receipts, cash books, and dictate when and where to turnover payments.

Donation Box:

The system works poorly in rural areas, but better in the urban areas. It may be more trouble than it is worth. (It is likely to be cost-effective?)

OBSERVATIONS FROM THE FIELD TRIP (DAY 4 JAN. 15TH 1987)

- LIVINUS: Felt that revenue collection procedures are not alien to the clinicians
- Clinicians agreed on token fee to be paid by clients for FP services
- At Obehie they advocated installment payments, (i.e., allowing the family planning client to pay for higher cost services (e.g. IUD) on installment)
- Want the MOH to work out accounting procedures
- Want charges for fertility counselling
- Unanimously agreed on payment for cards and FP services
- Aba suggested paying directly to the local government but this view was not accepted by Livinus (Finance man) Rather he advocated depositing money collected with the Sub Treasury under what is called Station deposit. The collected money goes into treasury and imprest given out of this on request.
- Clinicians prepare and submit requisitions to the co-ordinator who approves for issuance
- Packaging of commodities to identify them as being from the Imo State MOH programme.

Stella Dike:

- They all need money for operating costs
- Women already made aware of purpose of charge in some places
- People don't value free services
- Range between suggested prices (by clinicians interviewed) relatively close
- Agreed on concept of minimal charges to be fixed
- MOH to work out modalities for financial management
- Economic downturn seems to have made people aware of the need to practice family planning.

- Clinicians want workshop on financial management
- Suggestion for donation box in urban areas
- Suggestion for installment payment for natural family planning (NFP) and fertility counselling only, others should pay complete amount
- Need to establish zonal stores to be for cycling, finance comes from clinicians to the zonal co-ordinator to the state office and down the line
- Use of accounts clerks already employed by state
- Need to institute counselling/consultation fee

Julius: Already familiar with financial control

- Recognised the need for commodity recycling
- Having management meeting with functional officers to solve financial problems
- Non-accounting staff to be trained
- Need to create revenue line that caters to FP
- Complete awareness of the scarcity of financial provision
- Field officers to suggest ways of generating funds outside Government financial procedure
- No suggestion as to reduction of cost
- Need to provide for consumables, such as soap, disinfectants.
- New revenue sources were exposed

Veronica:

- Urban people wanted the pricing more quickly than the rural people
- Introduction of fruit of the year programme in connection with family planning (Package and sell fruits to raise money to cover family planning operating costs)

Celine:

- Supervisory visits were hampered due to lack of vehicles
- Transport imprest is not provided
- Vehicles required at the central and zonal levels;
Need to consider referral charges e.g: advice

Mary:

- General receptivity of the cost recovery system
- Packaging issue identified as very important to maintain trust in the MOH/Imo State family planning programme
- Need to have all the FP activities as an integrated package - MOH, Board, and IGA
- Necessity to have uniform system of control of FP programme throughout the state
- Lack of finance inhibits supervision considerably
- Need to cost out the supervisory visits
- At the state level, there is need to cost out office needs, transport, supervisory visits and other requirements that need to be replenished annually or off and on. i.e. to do a through analysis of and projection of recurrent costs of the family planning programme
- Create a quality control system for the service
- Need to meet together and discuss all requirements for the services
- Need to set up guidelines on dispensing consumable items so that a standard can be developed for control purposes
- Now finance officers really understand all that is involved in the F.P. programme
- Programmers similarly now understand the financial implications of the programme - and the importance of good financial management

The above represents the field trip observations of participants during the Financial Management for Health Care Workshop.

WORKSHOP MATERIALS

The following materials were distributed to participants attending both workshops:

1. Terms and Concepts in Accounting and Finance
2. Diagrams of: Financial Management Cycle, functions of bookkeeping, accounting and finance; proverbs to promote a successful health sector; levels of decision-making and appropriate skills
3. The basic accounting "T Account" System - double entry book-keeping
4. Session notes describing cash versus accrual-based accounting
5. Financial accounting
6. The Management Control Process
7. Financial Accounting System by Family Planning International Assistance
8. How to find and ask for funding
9. Assessment of family planning delivery in Egypt
10. Case: Process of Policy Formulation: Colorado Nursing Home Pilot Project
11. Exercise: Inventory Management Game
12. Financial Management
13. Exercise: PHC Program - Ratio Analysis and Population Based Budgeting.
14. General Guidelines on the Assessment of Costs and Coverage - AID Primary Health Care Projects
15. Efficiency, Effectiveness, Cost-effectiveness Analysis
16. Introduction to Budgeting
17. Budget Formulation
18. The Financing of Health Services
19. Exercise: Sharing in the Cost of Primary Health Care
20. What is the best selling price?
21. Finance/Paying for Family Planning Program
22. FPMT evaluation form
23. Imo State: Five Year Family Planning Program Budget
24. Financial analysis
25. Imo State Government Financial Instruction Volume 1 Finance

The report of the first workshop was distributed to all attending workshop #2.

APPENDIX B

PROCEEDING OF THE ZONAL LEVEL

WORKSHOP ON FINANCIAL PLANNING AND MANAGEMENT FOR FAMILY PLANNING

FOR THE

IMO STATE MINISTRY OF HEALTH

OWERRI, IMO - NIGERIA

18 - 21 JANUARY, 1987

PREPARED BY

PARTICIPANTS:

EDNA O. ONYEGERE	-	ABA ZONE FP Coordinator
ABIGAIL A. ONUKWUSI	-	OWERRI ZONE FP Coordinator "
CONSTANCE O. ONUOHA	-	ORLU ZONE FP Coordinator "
GRACE A. NWANERI	-	OKIGWE ZONE FP Coordinator "
STELLA A. C. DIKE	-	Assistant Project Officer MOH-World Bank
VERONICA I. NWCSU	-	FP Coordinator MOH
JULIUS C. ONWUCHEKWA	-	CFO/MOH
OLA C. OPUSUNJU	-	UMUAHIA ZONE Coordinator
CELING E. ANOSIKE	-	Assistant FP Coordinator
LIVINUS UCHECHUKWU OPARA	-	Deputy CFO, MOH

FACILITATOR: MARY TAYLOR HASSOUNA, PH.D.

SPONSORED BY

FAMILY PLANNING MANAGEMENT TRAINING
MANAGEMENT SCIENCES FOR HEALTH
BOSTON, MASSACHUSETTS, USA

INTRODUCTION

This workshop was the second in a series of two for family planning and finance personnel of the Ministry of Health Imo State held during January 1987. The workshop was initiated at the Imo State Ministry of Health's request, and assistance was provided by the Family Planning Management Training Project at Management Sciences for Health Boston, Mass., USA.

GOALS

The goals of this workshop were to provide zonal coordinators of family planning in the State of Imo:

- A forum where they could identify, discuss and offer suggestions with respect to planning and managing financial aspects of the family planning program.
- Meet with Imo State finance and state level family planning personnel.

OBJECTIVES

The objectives of this workshop were for zonal coordinators:

- To become acquainted with the financial management cycle in general, the Imo State MOH, and with how MOH activities relate to the operation of the family planning programme of the state.
- To improve their understanding of terms, concepts and issues in accounting and finance through performance of practical exercises based on their zonal activities. To improve their understanding of what is involved in developing a financial plan and tracking system.
- To improve their group work skills and individual reporting and communication skills.

SITE

All meetings were held at the Concorde Hotel in the Private Dining Room.

PARTICIPANTS

This workshop was attended by five zonal coordinators responsible for the supervision of family planning service delivery in each zone of Imo State and by four state level senior personnel involved in Imo State finance and family planning. A total of ten participants attended the series.

TRAINER

The participants were assisted by a finance consultant/trainer with family planning programme research and evaluation experience sent by the Family Planning Management Training Project at Management Sciences for Health.

DURATION AND SCHEDULE

This workshop ran from 18-21 January. Arrivals and introductions for zonal coordinators took place on January 18th and was followed by three full days of sessions with a ceremony on the night of January 21st. Meetings began at 8:00 and ended about 5:00 with an 11.00 am working coffee break and a lunch break from 1:00-2:00 with the exception of the last day which went from 8:00am - 5:30pm and a night session (closing ceremony) from 7:00-9:30pm. Participants from out of town departed the morning of January 22, 1987.

METHODOLOGIES

The methodologies were participatory and included: individual and group presentation by zone, exercises in budget preparations and estimation, role playing, presentation, and small work group discussions in general assembly.

CONTENT:

DAY 1: JAN 18 Arrival, introductions, distribution of materials to zonal coordinators - Concorde Hotel

DAY 2: JAN 19 Purposes of workshop, administration, structure, get acquainted game.
Zonal Coordinators Issues: Identification and Presentation
Exercise in estimating zonal client load and operating expenses.
Role playing. Justifying your budget to programme and finance, (1987 estimates of operating. Elements of a financial plan. Zonal coordinators: analysis of their operating needs using techniques for aggregation to present and review materials.

DAY 3: JAN 20 Exercise 2: Ratio analysis of zonal estimates; Role playing: how programme director justifies FP to inter-ministerial committee. Setting up the elements of a tracking system. Basic accounting and handling books. Presentation by CFO on Imo State Financial System.

Appendix B

Page 4

DAY 4: JAN 21st Costing family planning delivery and services. Tracking family planning expenditures. Next zonal group meeting plan. Cost recovery issues from the perspective of zonal coordinators. Develop work plans. Recommendations. Closing ceremony.

DAY 5: JAN 22 Departure of zonal coordinators.

SUMMARY

This workshop gave the participants, and particularly the zonal coordinators, an opportunity to address financial aspects of their program management. Pressing current problems were discussed as were resolutions from last week's proposal to solve the problems.

Through a number of exercises using data and estimates from each zone the participants developed an understanding of the financial issues and the steps involved in developing a financial plan for their program. Moreover, they had a unique opportunity to learn about and discuss the Imo State Financial Management System in general and as it applies to the Ministry of Health.

Components of a tracking system for operating expenditures, capital items and revenues were presented and discussed.

Cost recovery suggestions resulting from last week's deliberations were presented by participants and discussions of approaches to establishing a system for cost recovery, pricing and cash collection were discussed from the perspective of each zone.

Zonal coordinators and state-level personnel resolved to do further work, as delineated in each persons work plan, on tracking expenditures and will place development of their financial accounting system among top priority items for the monthly meetings of state and zonal coordinators family planning personnel. Once they have developed the system they will delineate training needs at state, zonal and clinic level prior to putting the system in place.

Introduction of Participants:

In order to get to know each other, the participants introduced themselves and spoke about:

1. a) What they do generally
b) FP in their zones
2. What financial planning responsibility they have now and will have in the future
3. Issues of concern to them regarding finance/accounting for FP in their zones

The following are their comments and suggestions.

Celine Anosike

1. A Health Educator - M.O.H. Owerri Imo State

- Education component of Public Health Programmes
- Organising seminars/training programme for health and paramedical professioners
- Organising international celebrations

FP - IEC programmes, develop educational materials on FP FLE programmes to Schools, C.B.Ed. programmes on mass media campaign on FP

2. At moment no financial responsibility

- Future - need for supervisory visits and follow - up
- Research and fact finding in FP requires finance.

3. Issues of concern:

- Need to embark on resource development activities to generate funds
- Need for more integration at the grass roots
- Need to charge minimal fees for services.

EDNA ONYEGERE

- Principal Nursing Sister
TOT/Clinician FP

About myself

- Zonal co-ordinator

My job

- Daily FP service delivery
- Midwives/Health Superintendents-in-training come to the clinic for motivation
- Midwives stay 4 weeks
- Health Superintendents stay 2 days

Need financial help: Renovating an open space in the hospital to create an adequate FP service delivery unit

Financial problem now:

- Inadequate FP test books
- Stationery
- Chalk and chalk board
- Materials for equipping new clinics; couch, pot, and stove trolleys
- No money to operate

Future: - This year, there arose a need for training more FP providers in Aba zone. This is an important future priority.

Financial constraints:

- Accommodation for lecture and participants to give necessary training
- Stationeries
- Test book on FP
- Pelvic models
- Feeding of participants
- Allowance for participants
- Travel money to supervise units

Issues of concern in my zone:

- If donor agencies should stop supplying commodities how can the government provide since FP services are free?
- Can government institute charge for the service?
- How much money can meet the overhead cost?
- Will the supply be frequent?
- Having no vehicle causes lack of visits to the rural areas where we have FP clinic. This lack immobilizes supervision.
- Motivators of rural clinics are needed.
- Decentralization of the FP store; FP store is only at Owerri and it is difficult for every clinician to go collect commodities.
- The commodities cannot be monitored by the zonal co-ordinator. For myself and the nurses that work with me and this has made me spend a lot of my money in this programme since my car is a very old one.

Future:

Q.E.S. Hospital is a training school. The chief nursing officer has made arrangements for student nurses to be posted to the clinic to learn, since we do not have money now to purchase all necessary requirements and to have the clinic in a good condition. I don't know how it is going to work.

I am therefore suggesting that the government should provide the zonal co-ordinators with imprest to run the programme.

The clients should be charged a small amount; so that the money should be used when necessary. Vehicles should be given to the zones so that the co-ordinators can co-ordinate easily with the clinicians in their zones.

I am Abigail A. Onuekwusi - Owerri Zone

Title: Assistant Chief Health Sister In-charge
Maternal and Child Health Unit in Owerri L.G.A.
I am a T.O.T and FP Clinician.

1. What I do:

- a) I carry out administration management in my supervision of health institutions in my area of jurisdiction i.e Owerri Local Government. I am involved in planning of health services programme in the area such as Child Welfare Clinic, running of mobile clinics, school health services, EPI/ORT.
- b) Co-ordination of family planning in the zone. I have attended a series of courses on FP since 1985. I do participate in the I.E.C. on FP programme. I am involved in collection of FP data as well as supervising FP clinics in my zone.

2. Financial Planning Responsibility

Since we are faced with financial problems in the execution of FP programme it is my intention to involve the community leaders, women's groups and other group organisations as well as the administration for fundraising.

3. Issues of Concern

We have, meanwhile, no fund from the FP programme. All FP service is free so that we gather nothing out of it. All that is involved now, is the accounting of the few commodities (Inventory).

We need Funds for transport and fueling of the vehicle. We have ineffective visits to FP clinics due to lack of transport it is difficult to do proper monitoring.

The Ministry of Health should persuade the LGA's to be highly involved in the FP programme. Incentive to the clinicians should be given.

- Name - Veronica I. Nwosu
 - A Nurse Tutor/Deputy Co-ordinator FP Programme Imo State
- Workshop - MIS workshop in Bauchi
 - Service Delivery Course - UCH, Ibadan
 - IEC Workshop by Johns Hopkins University

How I see the Programme:

The program is new but with bright prospects.

Problems:

Lack of supervision, evaluation and management due to lack of vehicle and funds for:

Clinic and office materials - antiseptic, cotton wool, toilet roll stationery, pencil, pen eraser, ruler for data collection.

Inadequately equipped clinics. Postages, telephones.

Solutions:

- Getting more money for FP program
- Institution of service charges for FP commodities
- Allocation of imprest account for FP program
- Establishment of adequate control system
- Launching of FP statewide fundraising activity
- Introduction of donation boxes, appeal to individuals, organisations and international agencies for aid.

Clinicians:

- 1) Need workshop on financial management
- 2) Training in management of ledger, cash books, receipt
- 3) Establishment of research centre for FP

Responsibility:

- Writing projects and proposals
- Data collection and compilation and send final report to USAID Office and FMOH, Lagos.

FP presentations in LGA when invited.

Organising workshops and seminars, receiving and issuing of commodities, liaising with donor agencies and FMOH, keeping inventory of contraceptives and equipments, supervision and management of FP program in Imo State.

Liaises with policymakers on issues concerning FP.

Widening the scope of FP service delivery.

A member of the Task Force on World Bank Project.

A member of the Inter-ministerial Steering Committee on World Bank Project.

J.C. ONWUCHEKWA - CFO - IMO/MOH

19/1/87

1. Responsible for the financial management of the funds allocated to MOH and its parastatal, HMB.
2. Financial planning responsibility now and for the future
 - a) How to rationalise the meager provision available to meet with the various requests in the headquarters and for the zones.
 - b) Establish financial control systems to ensure maximum utilisation of resources and avoid wastes.
 - c) Maintain accurate and prompt returns of expenditure to headquarters.
 - d) Establish an effective inventory procedure.
3. Issues of concern regarding finance/accounting for FP
 - a) Exploration of fundraising activities in the headquarters and zones.
 - b) Preparation of recurrent and capital budgets.
 - c) Widening the scope of services rendered to clients.
 - d) Generate public enthusiasm for FP.
 - e) Establish family planning training services in the clinical areas and in accounting and management areas.
 - f) Extend supervisory services and develop a more realistic follow-up program with clients in order to determine the degree of reception.
 - g) To establish a cost-recovery system for FP.
 - h) Establish a realistic price-fixing method and review.
 - i) Maintain contact with zonal heads and L.G.A heads with a view to establishing modes of interaction to discuss problems periodically.

I am Grace Ada Nwaneri,

- Okigwe Zone

Title:

Chief Health Sister attached to Isuikwuato/Okigwe L.G.A of Imo State. I work in the Medical and Health Department, Health Office Okigwe. I am head of unit, I do a lot of administration, supervision and evaluation of staff. I attend many meetings with other Ministries in the L.G.A. I plan for school health services, mobile clinic, EPI, ORT and FP Services and run M.C.H. clinic.

I am a TOT/Clinician and a zonal co-ordinator in Okigwe Zone comprising of Etiti, Mbano, Ohaozara, Afikpo L.G.A. I render returns to the state co-ordinator, and organize zonal meetings.

Financial planning responsibility I have now and for the future is to ask the government to enact a law placing fees on commodities knowing that the donor agencies may not continue supplies in future.

Arrangements must be made and all hands on deck to make for smooth running of the programme (such as supply of contraceptives, transport, stationeries, equipment, etc.)

Issues of concern regarding finance/accounting for FP in the zone:

Create more awareness if fees are introduced knowing the mortality of our people. The fees must be low to start with and need IEC campaign before they start charging.

A/C training for zonal co-ordinators, seminar/training for clinicians on accounting cash book/register/ledger books and receipts should be issues after training.

Okigwe zone is very vast and with bad roads so a strong vehicle should be provided.

Funds from both state and local government should be uppermost. There should be some incentives for clinicians.

STELLA A. C. DIKE

- Principal Public Health Sister
World Bank Deputy Project Manager

- General office and administrative job in the MOH
- Administrative duties: monitoring, supervision of World Bank Secretariat and evaluation of World Bank loan.
- Pre - appraisal and appraisal preparation
- Visitation of primary health care institutions recording the delapidations generally on these institutions for their repairs under World Bank project
- Training the hospitals and principal health care institutions drawing out the essential things and the success doing revolving system if this could be need by World Bank.
- Collecting data from the different federal and state ministries to write out projects for P.H.C expansion
- Organising meetings and taking minutes of Inter - ministerial Steering Committee towards World Bank Project activities (for example, contract awards, feasibility studies, research, etc.)
- Training some L.G. health workers on types of methods; collecting World Bank Project data, L.G.A. Chairmen/Administrators, Ezes and community leaders.

My role in family planning:

- A trainer and co - trainer
- FP clinician, once an FP alternate co-ordinator
- Had attended all the workshops in FP including the management, supervision and evaluation courses.
- Opened FP clinic/referrals at service point
- Formed FP songs for the state trainers which has been waxed in the radio/TV.
- Does FP presentations in communities, churches and groups when state planned or invited by the community concerned
- Taught FP (lectures) in School of Nursing to student nurses
- Produced FP educational materials for training
- Trained nurse/midwives to become clinicians at the state level
- Conducted FP evaluation at clinics with Intra evaluators

AT PRESENT AND FOR THE FUTURE

- Included FP Unit in the allocation of funds from the World Bank Project
- Included FP drugs/commodities in the list of essential drugs to be bidded on and supplied by the state through World Bank loan
- Encourage FP and advocate it for married couples whether of child bearing age or not
- Gives my 100% input into any plan to expand FP within and outside the state, for example: training of clinicians, motivators, etc. FP presentations/talks anywhere this is needed, FP related workshop.
- Give assistance in any way that will help the new FP co-ordinator to succeed in her job if requested or consulted to do so.

- Keep involving the FP co-ordinator in the Inter - ministerial Steering Committee of the World Bank Project so as to be in the full picture of what is happening in the Ministry and to give her a forum to sell her unit and make appeals for bigger budget that would have been planned for FP.
- Help plan the financial recovery of running cost in FP as may be projected/accepted by the MOH and the state policymakers.
- Will attend FP clinicians meetings if invited and make my sincere inputs where necessary.
- Help in training all clinicians in financial planning and management in family planning so that the correct channel of information through zonal coordination to the staff office will be maintained.
- Encourage opening a research centre for FP at the Imo University through the World Bank and donor agencies
- Encourage the provision of necessary tools/implements (for example, ledgers, cash books, receipts, etc.) Training them on how these are used.

TABLE 1: EXPENDITURES FOR SUPERVISION AND OFFICE AND MINOR
CLINICAL SUPPLIES FOR FAMILY PLANNING SERVICE DELIVERY
IN THE FIVE ZONES OF IMO STATE - NIGERIA *

NAME OF ZONE	#OF F.P. CLIENTS- ALL METHODS IN 1986	OUT OF POCKET EXPENDITURE BY ZONAL COORDINATOR FOR F.P IN 1986 ** IN NIARA	F.P. CLINICS	ESTIMATED # OF F.P CLIENTS ALL METHODS FOR 1987	ZONAL COORD. EXTIMATE OF EXPENDITURE REQUIRED TO SUPERVIZE AND PROVIDE MINOR CLINICAL AND SUPPLIES OFFICE IN 1987	1987 EST. COST PER F.P. CLIENT (IN KOBO)	1987 EST. COST PER CLINIC
ABA	6,500	620	7	7,500	2,515	33K	359
UMUAHIA	7,000	450	15	9,000	3,500	38K	233
OKIGWE	6,544	600	9	7,500	2,512	33K	279
ORLU	5,980	416	10	6,877	2,246	32K	225
OWERRI	6,798	360	16	8,050	4,273	53K	267

*These expenditures represent only part of the recurrent cost of the Family Planning Program in Imo State.

**Where US \$1 = 3.4; 1NIAR = 100 KOBO

TABLE 2: PERCENT OF TOTAL 1987 FAMILY PLANNING
ESTIMATES BY ZONAL COORDINATORS
BY EXPENSE CATEGORY

	ABA	ORLU	OWERRI	OKIGWE	UMUAHIA
	%	%	%	%	%
<u>Supervision of Clinic</u>					
Travel	7.21%	8.4	14.9	33.66%	37.2
Other	7.21%	20.6	14.8	22.90%	24.5
<u>Other expenses</u>					
Travel	13.30	8.6	2.3	7.76	12.3
Consumable					
Minor Surgical Supplies			23.4	23.77	12
Clinical Supplies	60.36	40.1	38.3	2.37	6.3
Office Supplies	11.92%	22.3	6.3	9.17	7.7
1987 estimate for supervision and minor supplies	N2515 100%	2,246 100%	4,273 100%	2,512 100%	N3,500 100%

Presentation on Cost Recovery for Family Planning

- Identifying elements of your service.
- Charting the procedures and options.
- Costing what you do.
- Deciding what elements of your service are legitimate subjects of charge.
- Defining "the Market"
- Identifying what "the Markets" charge - designing your study.
 - Group A: Private sector, Hospitals
Traditional/leaders (Julius, Grace, Stella)
 - Group B: Willingness to Pay: Potential clients (Livinus, Ednah,
Abigail, Veronica).
 - Group C: Willingness to pay: Actual clients
- Structuring your charge system.
- Developing a uniform billing system (multiphasic).
- Structuring your collection and control system.
- Incorporating charge (cost recovery) system into your financial accounting system.