

FAMILY PLANNING MANAGEMENT TRAINING PROJECT

TECHNICAL ASSISTANCE TO ABEFF

ON

STRATEGIC PLAN AND BUDGET DEVELOPMENT

JUNE - AUGUST 1988

SUBMITTED BY LAUREL COBB

FPMI DIRECTOR FOR LATIN AMERICA

MANAGEMENT SCIENCES FOR HEALTH  
BOSTON, MA.

CONSULTANTS: STERN Y COMPAÑIA  
QUITO, ECUADOR

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## INTRODUCTION

At the request of AID/Brasilia, in 1986 FPMT undertook and completed a management needs assessment of the three most important private sector family planning institutions in Brazil. That assessment recommended a series of training interventions to increase institutional and managerial effectiveness and efficiency. Training in MIS was initiated the following year.

An AID/Washington evaluation of its Brazilian population program (summer, 1987) intensified awareness of the need to increase institutional efficiency. The outcome of that evaluation, which addressed both AID's longtime support of Brazilian population activities and the high Brazilian prevalence rate (65.8%), is a phase-down of AID population funds in Brazil. Brazilian institutions were notified by AID/Washington and the Mission of the phase-down at an AID meeting with the FP providers and contracting agencies in December 1987. Brazilian institutions were notified that they must work immediately to develop and implement plans for financial self-sufficiency. The sustainability of their institutions was at stake. They were told that technical assistance and training would be provided by FPMT to assist them in their move towards self-sufficiency.

At that same time, at the request of AID/Brasilia, FPMT provided consultants to carry out a management evaluation of ABEPF which had been formed in 1981 with the assistance of AID and had been dependent on AID funding since its inception. With the phase-down of AID funding, AID wished to examine continued support to ABEPF in light of the AID/Washington evaluation, the efficiency and effectiveness of ABEPF, and its role in family planning in Brazil. In January, preliminary findings of that evaluation were presented to ABEPF; they recommended increased support to ABEPF to enable the long-term institutional development which had been lacking in the past. The final version of that evaluation recommended technical assistance to ABEPF which focused on developing financial self-sufficiency, including strategic planning, financial management, internal reorganization and cost curtailment.

This report details the process and outputs of FPMT's follow-up technical assistance to ABEPF: on the development of a sound sustainable strategic plan for the institution.

## EXECUTIVE SUMMARY

The Family Planning Management Training Project (FPMT) provided technical assistance to ABEPF at sequenced points from May to July in the development of a new strategic plan and budget. Although previously in 1987 ABEPF had spent months in the development of a strategic plan, that original plan did not plan for increasing institutional sustainability nor increasing levels of self financing. A budget added to it, previous to the technical assistance outlined in this report, presented a three year budget deficit of one million dollars. The goal of FPMT's technical assistance in this work was to assist ABEPF in strategic planning to:

1. Examine its Mission and plan for institutional survival.
2. Identify products and services it could successfully market to the Brazilian family planning community, including its affiliates.
3. Analyze its projected income and expenses, and restructure and rebudget so as to bring their budget deficit into line with possible donor support and projected self generated revenues.

Technical assistance was provided before, during and following a three day strategic planning retreat. The job of producing a new plan with a sound substantiated budget was more work than anyone originally estimated. At this point, September 1988, ABEPF is completing that work and making final adjustments to the budget. It may or may not be the perfect strategic plan for ABEPF; it is however, ABEPF's plan. ABEPF staff have carried on and completed the process presented in this report, as planned on their own, without the technical assistance of FPMT.

**REPORT ON THE FIRST FPMT  
MANAGEMENT TECHNICAL ASSISTANCE TO ABEPF  
TO ASSIST THEIR ACHIEVING SUSTAINABILITY**

**I. BACKGROUND**

For nine months in 1987, ABEPF engaged in a process to develop a strategic plan that would delineate its continued activities as a Brazilian entity, managing projects for the international family planning Contracting Agencies and, as an intermediary of those contracting agencies, passing funds to some ABEPF members. A major event altering ABEPF's future occurred during the December 1987 meeting in Salvador for the CA and Bolivian family planning community. At that time ABEPF, ABEPF's affiliates and BEMFAM were notified of the proposed phasedown of AID population funds to Brazil. ABEPF was informed of their need to become increasingly self financing in the short term and self sufficient over the long term.

Initially, the strategic plan which ABEPF had produced did not have a budget or other key components. Later on, after the Salvador meeting, a partial budget was produced that outlined only the expected income and receipts of projects that were expected to be approved by the CA's. There was no institutional budget.

In March 1988, as in January 1987, a FPMT Management Needs Assessment highlighted ABEPF's need to confront fundamental sustainability issues, particularly self financing. In May 1988 senior staff members of ABEPF were able to experience first hand the objectives and techniques of strategic planning for sustainability through their participation in the FPMT Strategic Planning Seminar for Sustainability. Later that month ABEPF requested FPMT's technical assistance in drawing up a strategic plan for self-sufficiency and in the development of a corresponding Pathfinder institutional support proposal. The report that follows presents the work of the strategic planning retreat during which time the new plan and budget were developed.

## II. PREPARATION FOR THE RETREAT

### 1. FIRST ABEPF VISIT IN MAY 1988: BUDGET FORMAT SUGGESTIONS

The first event of this technical assistance took place during a visit to ABEPF after the Strategic Planning Seminar. ABEPF requested technical assistance on developing the organization's strategic plan with focus on its budget. The goal was to assist ABEPF's progress toward sustainability over the next three years and to assist in preparation of a Pathfinder institutional support proposal, which in principle had been agreed to by the USAID Mission in Brazil and Pathfinder.

In that very short visit and in response to an inquiry by ABEPF's top management, Rolf Stern outlined for several ABEPF managers, their planning person and their accountant, how to present the budgetary information that flows out from a strategic plan in a format that would permit the top management to understand financially which are the institutional activities that generate surpluses or deficits, and which help to achieve institutional self-financing. At that time it was emphasized that the budget should be prepared with much input by the managers of each area or project, and that the budget document should explicit the assumptions being made for income and expenditure calculations.

It was agreed that a retreat would be the best way to move forward on the development of the plan. This retreat was scheduled for June 22 through 25 1988, to be preceded by a two day visit for final preparation. ABEPF's top management also agreed to complete the preliminary institutional budget and send it to the consultants prior to June 21 for their review.

### 2. REVIEW OF MATERIALS EXCHANGED

As it turned out, although some telephone conversations were held between ABEPF personnel preparing the budget and the FPMT consultants, the budget was given to the latter upon their arrival in Brazil on June 22.

### 3. PREPARATION ON JUNE 21 AND 22, BEFORE THE RETREAT

The budget was reviewed by the consultants on June 21 and 22 and discussed with the persons who had participated in its preparation. Several aspects were immediately noteworthy:

a) The budget was prepared on the basis of the original strategic plan prepared in 1987. It did not indicate a real goal of increasing self financing over the next three years. In fact, the preliminary consolidated figures showed a deficit close to 1 million dollars over three years.

b) This budget continued to emphasize ABEFF's role as a recipient and intermediary of CA funds and had practically no Brazilian marketing focus.

c) There were some significant omissions and duplications of expenditures, such as not including all the administrative overhead and double-counting of personnel expenditures assigned to several projects.

A review of the contents of this first budget, revealed that many assumptions, mostly on expenditures, had been made without reference to market data.

A key result of this review was to significantly alter the original schedule of the retreat, with more time allowed to discuss sustainability and local marketing issues. This was agreed on with the ABEFF Executive Director and the managers.

It should be noted that the retreat design emphasized that the consultants' role was as facilitators and providers of advice on how to proceed in the strategic planning process. It was stressed that the PLAEIA was ABEFF's plan, not the consultant's. The consultants' role as providers of technical assistance was more forceful in marketing and budgeting. The schedule planned with ABEFF's top management reflected these roles and included their managers in practically all activities. See Exhibit A.

An important event that took place on July 21 was the visit of the USAID. Mission Population Officer at ABEFF's headquarters. During a discussion of the projected funding levels, he indicated that CA funding for year one appeared quite likely to follow known patterns and be about 400,000 dollars, including a possible Pathfinder institutional support funding of about 150,000 dollars. Year two income appeared to be less certain and about 150,000 dollars, whereas year 3 funding appeared to be completely unknown. The effect of this information was to provide a clearer idea than of the potential sources of income from different agencies (such as Development Associates, Johns Hopkins, Pathfinder and others) and their timing. Another effect was to point to the uncertainty of funding for later years and the need to become more self-financing.

Another preparative aspect was the request made to the ABEFF manager who prepared the budget, to take to the retreat any and all available material which could have served to explain the budget developed to date and to prepare a new budget if needed. As is turned out, the latter was not done.

Logistical arrangements had been well made in advance by ABEFF's training department and at 5 PM of June 22, the seven top managers of ABEFF (the planning person could not attend) plus a secretary from its staff (see Exhibit B) and the two FPMT consultants boarded the bus at the ABEFF Rio de Janeiro offices and left for Teresopolis. Two and a half hours later they were there. No formal activities took place that evening.

### III. THE RETREAT AT TERESOPOLIS

The participants at the retreat were:

\* ABEPF members

Executive Director: Denise das Chagas Leite

Program Managers:

Rosele Paschoalik

Conceição Rochas

Area Managers

Ilka Rondinelli

Rosa Valiera Acevedo Said

Beatriz Hanff

Financial Coordinator

Luiz Antonio Vaz

Secretary

Mariana Luisa Lopez

\* FPMT consultants from Stern Naranjo & Co.

Rolf Stern

Jorge Bedoya

#### 1. ORIGINAL SCHEDULE

The original retreat schedule planned a sequential preparation of the key elements of a strategic plan, essentially the components and methodology that had been taught at the Strategic Planning seminar, with special emphasis on completing the budgeting process.

The agenda included extensive participation of the ABEPF management in plenary sessions as well as working in two groups of about four each to facilitate and speed up the preparation of each component of the plan. The methodology and itinerary included the consultants in activities such as laying conceptual foundations on certain basic subjects such as sustainability and marketing, acting as facilitators, advising the ABEPF management team on techniques and methodologies for preparing the strategic plan, and providing viewpoints on specific plan content issues.

The original schedule was followed for the first day. Expectations of participants were laid out and a key one was that participants would leave with a first draft of the PLADEIA (Plano do Desenvolvimento Institucional da ABEPF - ABEPF Institutional Development Plan) by the end of the retreat. The schedule was reviewed and deemed adequate.

Work then began on understanding the contents of the budget that had been prepared under the direction of an ABEPF manager; assumptions were checked and it was reviewed for consistency. Led by an ABEPF manager, the budget's contents were presented and reviewed. Particular attention was given to the anticipated deficit of about 1 million dollars over the 3 year period. Several points quickly came up which added to the previous understanding of the budgetary content and that of the plan:

- \* the managers had not participated extensively in the consideration of the underlying assumptions, especially on income and expenditures. They were often not in agreement; and they came to the conclusion they needed to thoroughly re-work all the projects from the ground up.
- \* the fact that this budget had a very large deficit, not financeable even with the expected funding from several CAS's and the Pathfinder institutional support funding. Information provided on July 21 by the USAID Mission Population Office and shared with this group, brought the managers to the conclusion that a completely new focus needed to be established and a very different and new budget needed to be built up.
- \* a cross-relation between projects was needed to insure internal consistency and catch possible duplications or omissions.
- \* the managers considered that the essential direction of ABEPF as an institution needed to change drastically from the one presented in the previous strategic plan to one that placed more emphasis on attaining sustainability. In an indirect way this implied setting aside the previous strategic plan which had been developed in 1987. This view was not shared by the Executive Director and management team members spent a lot of time in continuous negotiations on this issue during the whole retreat.

The group achieved a working balance and began to work quite well. It quickly became evident that although a few ABEPF managers had worked together before, this was the first time that this top management group had worked together on a institutional plan, had shared information (including sensitive budgets) and decision-making power and had encouraged participation by all members of the group. It also became evident that this was a very heterogeneous group, with greatly varying degrees of business training, intuition and sense.

Work then began on the plan by sharing sustainability concepts within the total group and detailed sustainability issues were discussed. Agreement on sustainability and its three criteria as a basic theme for the institutional plan was quickly reached by the group.

Criteria for acceptable projects were laid out and agreed on. These criteria included such basic ones as projects being meaningful for ABEPF and its members, generating surplus and/or minimizing deficits.

## 2. MODIFICATIONS TO THE SCHEDULE

Significant modifications in the work and methodology took place thereafter:

- \* the management group decided not to work in small groups but rather to continue working as the complete group.
- \* the group laid out the nine projects that the original budget had identified, fused them into six, and added one to include aspects that had not been considered.
- \* the group decided to concentrate on understanding and working through a methodology that comprised for each project or area:
  - setting objectives
  - establishing strategies
  - determining markets
  - identifying activities and their volumes
  - setting unit prices
  - setting unit costs
  - calculating revenues, expenditures and surpluses (or deficits)

This methodology was documented for use in the rest of the project preparation work to be done. See Exhibit D.

- \* the group decided to leave the preparation of the other components of the PLAIDEIA for after the retreat.
- \* the group also decided to concentrate on understanding and practicing the programming and budgeting process, and to identify the missing information gaps needed to complete the budgeting process.

## 3. CLOSING

Work continued along these lines rather well, although at a deliberate pace due to the continuous efforts of the group, at and balancing sharing decision-making among its members. By the afternoon of the third and final day:

- \* the ABEPF managers had practiced programming and budgeting quite well, had understood the process, and had identified the budgeting information gaps.

- \* a work program for completion of the budget, the plan (PLADEIA) and the Pathfinder proposal, with dates and people assigned, was developed by the managers and approved by the Executive Director. (See Exhibit E)
- \* achievement of initial expectations for the retreat were reviewed.
- \* evaluation forms were filled out by ABEPF participants.
- \* biodata sheets were filled out by the four managers not present at the Strategic Planning Seminar (the Executive Director and three other, including the assistant accountant).

In general, there was a good degree of satisfaction in the group at having achieved a solid understanding of what they needed to know and complete in order to complete the budgeting process. The schedule for the next activities (Exhibit E) demonstrated the group's willingness and interest for all their members to participate in the process of completing the budgets for each project/area remaining and their confidence in being able to do so in a limited period of time.

#### IV. OUTPUTS OF THE RETREAT

The outputs of this ABEPF retreat are:

- a. Top management team members became aware of the highly deficient budget perspective that had accompanied the 1987 strategic plan; and they are committed to change that perspective.
- b. In ABEPF there is greater clarity, focus and energy dedicated to changing Brazilian attitudes towards family planning and the marketing of services/products to support and amplify the provision of FP services.
- c. The executive group has started to turn from marketing to international donors towards marketing much more to the Brazilian market, has initiated a better understanding about their institution's marketing of services/products and have started to identify projects that could generate services/products that can contribute with surpluses to their budget.
- d. There is a much better understanding of the need of funding for investment to develop new activities furthering sustainability, as compared to operational support.
- e. The executives of the organization have started to participate in tasks which are critical to the survival of the organization. Participatory decision-making has been enhanced. Team building has taken place cautiously.
- f. On a very fundamental basis, there has been a shift from a production approach to one that also takes into account the market.
- g. The management team became very familiar with and dexterous in the development of, coherent objectives, strategies, activities, market identification and volumes, activities layouts, income and expenditures budgeting and calculations, and reviewing the results for desirability, consistency and feasibility.

## V. EVALUATION RESULTS

Forms for evaluation of the retreat were handed out and filled in by the eight members of the ABEPF management present at the retreat. Its results are summarized in the following, showing the question asked and the answers (average) provided by the participants:

1. "In general, what is the value of the retreat for you?"

Answer range: Unacceptable:1 to Excellent:5                      Answer: 4.0

2. "What was your objective in coming to the retreat?"

- participate in the development/review of the strategic institutional plan
- finish the preliminary budget of the ABEPF strategic plan
- finish at least 70% of the work of the event
- understand better the change process at ABEPF and budget the strategic plan
- define the August work program

"Did the retreat achieve your objective?"

Answer range: No:1 to Completely:5                      Answer: 3.3

Dividing the answers between completing the budget of the strategic plan and other objectives, the answers were:

- |   |     |
|---|-----|
| * finish the preliminary budget of the ABEPF strategic plan                 | 2.3 |
| * participate in the development/review of the strategic institutional plan | 4.0 |

3. "What other outputs did the retreat achieve for the team?"

- verify the methodology and terminology to further the work
- have the opportunity to review all the documentation prepared for the previous plan
- definition of the work objectives
- more effective participation in the discussions
- have participated for the first time with this team
- understanding of the budgeting process
- aware of the importance of PLADEIA
- better integration
- more collaboration
- greater involvement with the problem of ABEPF's sustainability
- discussion of critical matters that can define new direction of ABEPF
- opportunity to contribute on reflections of institutional objectives and strategies

4. "How useful do you expect this retreat to be in your work?"

Answer range: Useless:1 to Extremely useful:5                      Answer: 4.3

"What were the subjects that will be most useful?"

- budgeting
- strategy discussions
- marketing concepts
- sustainability concepts

What were the subjects that will be least useful?    None

5. "In general, did you think that the methods used at the retreat were a good help in the learning process ?"

Answer range: Very poor:1 to Extremely good:5                      Answer: 4.3

6. "These methods were relevant to your work situation?"

Answer range: Not relevant:1 to Extremely relevant:5    Answer: 4.0

7. "Please indicate the degree of usefulness to you of the following methods used during the retreat:"

a. Classes

Answer range: Useless:1 to Excellent:5                      Answer: 4.4

b. Group discussion

Answer range: Useless:1 to Excellent:5                      Answer: 4.3

8. "Please write any additional commentary or suggestions regarding the retreat, its methods or materials."

- "I would have liked the consultants to have participated more during the discussions. This may have speeded up some matters."
- "We may have had greater productivity if we had this work finished for your analysis."
- "We did not have time to prepare the data beforehand"
- "It would have been better to have had a preliminary meeting to indicate and gather the data needed to prepare the budget."

## VI. FOLLOW-UP THE NEXT WEEK

The week following the retreat (June 27 to July 1) one of the consultants (Jorge Badoya) continued to work intensely with the members of ABEPF's management in reviewing the content of the projects' and areas' objectives, strategies, activities, markets and budgets, with emphasis on developing the budgets for each project and area. During this week a particular achievement was that each ABEPF manager had an opportunity to reinforce her budgeting expertise by working with the consultant on the particular projects she was committed to prepare.

At the end of that week, on the afternoon of July 1, the ABEPF management team met with the two consultants and a "photograph" of the status of development of the PLADEIA was taken. It showed that 3 of six projects had developed objectives, strategies, markets, activities, and budgets, and the remaining three projects/areas needed to develop their markets and budgets. The ABEPF consolidated budget had still to be prepared to have a total institutional view.

A work plan was developed for completion of all projects and areas. A first draft of completed budget was to be sent to the FPMT Stern, Naranjo & Co. consultants by July 8, 1988 in Quito or July 11 in Boston for review.

## V. PLANS FOR THE NEXT WEEKS

The agreed-on overall schedule included:

- sending the project/area objectives, strategies, markets, activities, and budgets first draft by July 8/11
- FPMT Latin American Director and consultant visit in Boston with Pathfinder on the week of July 12
- feedback to ABEPF management on the content of the first draft of the above
- ABEPF review of the first draft and preparation of second and third drafts during July and early August
- consultants work with the ABEPF management team on review and preparation of the third draft of the budget during August 8 through 25 for finalization of the PLADEIA and preparation of the Pathfinder proposal

ANNEX A: ORIGINAL TERESOPOLIS SCHEDULE

PROGRAMA DE ENCONTRO  
SOBRE O PLANO DESENVOLVIMENTO INSTITUCIONAL (PLADEI)  
DA ABEFF

Teresopolis, Brazil  
Junio 22 a 25, 1988

QUARTA FEIRA, Junio 22

17:00 - 19:00 Saída da ABEFF - Rua Visconde Silva 25 - Rio de Janeiro  
pelo onibus

19:00 Chegada ao Hotel Sao Moritz - Teresopolis

20:30 Jantar

QUINTA FEIRA, Junio 23

3:00 - 9:00 Cafe da manha

9:00 - 9:15 Abertura (11) (15min) Denise

9:15 - 10:15 Espectativas (60min)

10:15 - 10:30 Intervalo

10:30 - 12:30 Apresentacao do Orcamento Estrategico Existente (120min) Se permitira  
perguntas para cada orcamento. Rosele

12:30 - 14:00 Almoco

14:00 - 14:15 Apresentacao do conceitos de Sustentabilidade (15min) Rolf

14:15 - 16:05 Aplicacao dos conceitos de Sustentabilidade ao Orcamento,  
Desenvolvimento das conclusoes sobre o Orcamento atual da ABEFF. Rosele  
Rolf

16:05 - 16:20 Intervalo

16:20 - 18:05 Desenvolvimento de novos criterios para o desenvolvimento do projetos 2 Grupos  
Plenaria

- 18:05 - 18:30 Reflexoes
- Que fizemos hoje?
  - Como o fizemos?
  - Como o aplicaremos no trabalho?
- 19:00 - 20:30 Jantar

SEXTA FEIRA, Junio 24

- 08:00 - 09:00 Cafe da Manha
- 09:00 - 09:05 Entrega por escrito e revisao oral dos criterios (5min) que os projetos precisam atingir. Rolf  
Jorge
- 09:05 - 09:20 Criterios para Definicao do mercado (15min) Rolf
- 09:20 - 10:00 Primeira reuniao do trabalho em projetos existentes (40min) 2 Groups  
Os gerentes trabalham em a reformulacao de seus projetos para cumprir com os criterios descritos antes: GAT e PSC.
- 10:00 - 10:15 Plenaria com apresentacao do projeto GAT (15min) Ilka  
A gerente apresenta e responde as perguntas
- 10:15 - 10:30 Plenaria com apresentacao do projeto PSC (15min) Denise  
Rosele  
A gerente apresenta e responde as perguntas
- 10:30 - 10:45 Intervalo (15min)
- 10:45 - 11:45 Segunda reuniao do trabalho em projetos existentes (60min) 2 Groups  
Os gerentes trabalham em a reformulacao de seus projetos para cumprir com os criterios descritos antes: UNIPP e DPS.
- 11:45 - 12:05 Plenaria com apresentacao do projeto UNIPP (20min) Beatriz  
A gerente apresenta e responde as perguntas
- 12:05 - 12:30 Plenaria com apresentacao do projeto DPS (25min) Denise  
Rosele  
As gerentes apresentam e respondem as perguntas
- 12:30 - 14:00 Almoco (90min)

14:00 - 15:00	Terceira reuniao do trabalho em projetos existentes (60min) Os gerentes trabalham em a reformulacao de seus projetos para cumprir com os criterios descritos antes: SPM e SIG.	2 Groups
15:00 - 15:20	Plenaria com apresentacao do projeto SPM (20min) As gerentes apresentam e respondem as perguntas	Conceicao Rosa
15:20 - 15:40	Plenaria com apresentacao do projeto SIG (20min) As gerentes apresentam e respondem as perguntas	Beatriz Rosa
15:40 - 16:00	Intervalo (20min)	
16:00 - 17:30	Quarta reuniao do trabalho em projetos existentes (90min) Os gerentes trabalham em a reformulacao de seus projetos para cumprir com os criterios descritos antes: Treinamento e CIT.	2 Groups
17:30 - 18:00	Plenaria com apresentacao do projeto Treinamento	Ilka
18:00 - 19:00	Plenaria com apresentacao do projeto CIT (20min) A gerente apresenta e responde as perguntas	Rosa
19:00 - 20:30	Jantar (90min)	
20:30 - 21:30	Quinta reuniao do trabalho em projetos existentes (60min) Os gerentes trabalham em a reformulacao de seus projetos para cumprir com os criterios descritos antes: NAO e Outras.	2 Grupos
21:30 - 21:50	Plenaria com apresentacao do projeto NAO Vinculadas (20min) A gerente apresenta e responde as perguntas	Denise
21:50 - 22:00	Plenaria com apresentacao do projeto Outras (10min) A gerente apresenta e responde as perguntas	Rosele
22:00 - 22:15	Plenaria de apresentacao dos resultados globales da intergracao em plenaria dos projetos, nao vinculados e outros (10min)	Rosele Jorge

SABADO, Junio 25

08:00 - 09:00	Cafe da Manha (60min)	
09:00 - 09:15	Resumo das atividades da sexta-feira (15min) - Orcamentos por projeto - Orcamento consolidado	Jorge Rolf
09:15 - 09:45	Reflexoes sobre a Situacao Futura (30min)	Rosele Rolf
09:45 - 10:15	Definicao da missao e valores (30min)	Denise
10:15 - 10:20	Revisao da Analise Ambiental (5min) - Terao como referencia a analise ambiental, desenvolvida durante o Seminario sobre Planejamento Estrategico	Conceicao
10:20 - 11:00	Plenaria para resumo, revisao e reformulacao dos Objetivos da ABEPF (40min) - Terao como referencia os objetivos descritos na revisao de cada um dos projetos	Rolf
11:00 - 11:15	Intervalo (15min)	
11:00 - 12:00	Analize de F.O.D.A. (60min) Os grupos trabalham desenvolvindo o analize de F.O.D.A. da ABEPF (60min)	2 Groups
12:00 - 12:30	Plenaria para fazer o Resumo do Analize de F.O.D.A. (30min)	Rolf
12:30 - 14:00	Almoco (90min)	
14:00 - 14:30	Resumo das Estrategias (30min) - Terao como referencia as estrategias descritas na revisao de cada um dos projetos	Beatriz
14:30 - 16:00	Desenvolvimento das Atividades Futuras para Aperfeicoar o PLA DEI (90min) - Descricao das atividades futuras, os profissionais encarregados, e as datas da realizacao	Jorge

16:00 - 16:30	Reflexoes do Encontro (15min) Resumo geral do trabalho (15min) - Apresentacao sumaria dos trabalhos realizados e definacao das proximas atividades	Rolf
16:30 - 16:45	Intervalo (15min)	
16:45 - 17:00	Encerramento (15min)	Denise
17:00	Saida de Teresopolis para Rio de Janeiro	

## ANNEX B: ORIGINAL BUDGET

ANOS									
DISCRIMINACAO	1988	%	1989	%	1990	%	TOTAL	%	
<u>- RECTIAS</u>									
- PROPRIAS	60.100	18%	95.500	21%	116.100	88%	271.700	30%	
- AGENCIAS	271.830	82%	352.230	79%	14.970	12%	639.030	70%	
<b>SOMA</b>	<b>331.930</b>	<b>100%</b>	<b>447.730</b>	<b>100%</b>	<b>131.070</b>	<b>100%</b>	<b>910.730</b>	<b>100%</b>	
<u>-DESPESAS</u>									
1-PESSOAL	213.080	38%	259.130	37%	250.030	37%	722.240	37%	
2-ENCARGOS PATRONAIS	63.770	11%	81.040	12%	77.620	11,5	222.430	11,5%	
3-ESTAGIARIOS	1.620	0,5%	5.520	0,8%	4.200	0,6%	11.340	0,8%	
4-CONSULTORIA	30.480	5%	27.600	4%	8.400	1,2%	66.480	3,5%	
5-MATERIALS	9.900	2%	11.340	1,6%	10.980	1,6%	32.220	1,7%	
6-SERVICOS DE TERCEIROS	131.990	24%	147.540	21%	173.200	25,6%	452.730	23,4%	
7-MANUTENCAO DO ESCRITORIO	26.820	5%	28.380	4%	28.140	4%	83.340	4,3%	
8-SUPERVISAO DE PROJETOS	12.900	2%	17.520	2,5%	19.520	3%	49.940	2,6%	
9-REUNIOES E EVENTOS	61.850	11%	53.790	7,7%	101.840	15%	217.480	11%	
10-OBRAS E INSTALACOES	2.400	0,5%	2.400	0,4%	2.400	0,3%	7.200	0,6%	
11-EQUIPAMENTO E	2.890	1%	65.350	9%	.850	0,2%	69.090	3,6%	
<b>SOMA</b>	<b>557.700</b>	<b>100%</b>	<b>699.610</b>	<b>100%</b>	<b>677.180</b>	<b>100%</b>	<b>1,934.490</b>	<b>100%</b>	
<b>SURPLUS OR DEFICIT</b>	<b>(225.770)</b>		<b>(251.880)</b>		<b>(546.110)</b>		<b>(1,023.760)</b>		