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A 1986 UPDATE OF THE ZAIRE HEALTH ZONES FINANCING SYSTEM

In collaboration with the SANRU Project

Resources for Child Health Project

REACH

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A 1986 UPDATE OF THE ZAIRE HEALTH ZONES FINANCING SYSTEM

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I. EXECUTIVE SUMMARY

In 1986 the Resources for Child Health Project (REACH) along with the Basic Rural Health Project (SANRU) conducted a study of the financing of health zones in Zaire. The Health Zones Financing Study (HZFS) looked at the cost-recovery systems, financial performance, and management systems of ten relatively well-organized and financially successful health zones.

The HZFS showed that the zones had adopted a variety of user-fee systems, both at the health center and reference hospital levels. The study also showed that in 1985 the zones had been able to pay for approximately 79% of their operating costs with user-fee proceeds.

In 1986 inflation in Zaire was 32 percent. In 1987 it was 100 percent. At the same time, the Zairian currency began an accelerated process of devaluation against the currencies of industrialized countries. Many observers wondered how zones were coping with inflation, particularly how they had modified their prices, and how their cost-recovery performance had been affected. Health zones' costs are highly sensitive to changes in the value of the foreign exchange since purchases of drugs and gasoline constitute a large share of their operating costs.

Five of the ten zones participating in the HZFS attended a meeting in Kinshasa in December of 1987 to analyze and discuss their financial performance in calendar year 1986, and compare the findings with the 1985 results.

The information provided by the participants reveals that the zones have adjusted prices to catch up with inflation in such a way that the real (i.e., inflation adjusted) prices of both curative and preventive services have remained approximately constant over the last three years.

Nominal price increases do not seem to have affected utilization. Statistics provided by the zones show that both new illness episodes treated at health centers and new admissions at the reference hospitals increased by more than the population growth between 1985 and 1986.

No generalizations can be made regarding the way health zones' self-financing capacity is affected by inflation. Due to incomplete 1985 financial information on three of the five zones that participated in the meetings, a full 1985-1986 comparison of financial performance was only possible for two zones, Bokoro and Kaniama. Bokoro's financial performance deteriorated: in 1986 its user-fee revenue paid for only 81% of operating costs, compared with a 90% figure in 1985. Kaniama seems to have experienced the reverse, with a 97% figure in 1986, much higher than the 82% achieved in 1985.

During 1986 some zones adjusted their prices twice during the year. In 1987 one zone increased its prices every two months. The zones' managers use drugs prices as a guide to determine health services' price increases.

Health centers as a whole appear to have balanced operating revenues and expenses in 1986 within each zone, as they did 1985. However, the central offices' ability to collect supervision fees from health centers

worsened in 1986, as many centers did not pay any fees. The health officers of the zones studied claimed that the seemingly good financial performance of health centers was the result of both paying unacceptably low salaries to the centers' employees and not paying central office supervision fees.

The Government of Zaire's subsidies to the zones of Bokoro and Kaniama increased in real terms in 1986 relative to 1985.

The need to provide free care to indigent patients does not seem to be a problem at the health center level, as reported by the officers, although it is a problem at the hospital level, where some patients that are hospitalized fail to pay the full price of the services received.

Two zones tried to decentralize the management of health centers in 1986 but the resulting poor administrative and financial performance led the central offices to restore control of the centers' administration.

In summary, health zones seem to have adapted to an inflationary environment, periodically revising the prices of their services upwards. Utilization of services does not appear to have been negatively affected by price increases. Health zones' operating expenses and government subsidies to two of the zones studied have increased in real terms. Health zones' ability to raise funds from health centers to pay for central office supervision fees has worsened. This may result in fewer resources being devoted to supervision and possibly in a deterioration in the quality of health facilities' medical services.

II. BACKGROUND

In 1982, the Government of Zaire (GOZ) established a nationwide network of 306 health zones to improve access to primary health care, and as a possible solution to the problems of the health system. The health zones concept was inspired by a series of isolated pilot projects which operated in the late seventies and early eighties in the country.

Each health zone has one reference hospital, usually built before independence (1960) and numerous satellite health facilities (which we call health centers [HCs] for convenience). The management and technical activities of each zone are supervised by a central office, headed by the zone's health officer.

The original financing strategy for the HZ system called for the GOZ and donors to share the costs of health zones' investments and for the GOZ to pay the salaries of a large share of the zones' employees. The GOZ has been unable to pay some salaries. The HZs have been responsible for meeting all other operating costs.

The Zairian Department of Public Health granted considerable administrative and financial autonomy to the HZs. As a result, the zones established creative cost-recovery systems and adopted a variety of different administrative structures.

In 1985 USAID's Science and Technology Bureau created the Resources for Child Health (REACH) project to provide technical assistance to USAID country missions and host governments in the area of health care financing. Under a request from the CCCD (Combatting Childhood Communicable Diseases) project in Zaire, REACH undertook the 1986 Health Zones Financing Study (HZFS). SANRU took an active role in assisting with the study in the form of administrative and technical personnel and logistical support. The Department du Plan, FONAMES, and Sante Pour Tous also participated.

The HZFS analyzed the cost recovery systems, organization, and financial performance of ten health zones which reportedly were well-functioning relative to other zones in the country. Prior to the study, little had been documented regarding the above aspects of health zones. While the study findings could not be extrapolated to all other zones, its results and recommendations were intended to be used to better understand the strengths and weaknesses of the systems in place, and to improve upon them.

The results of the HZFS were revealing: they showed that in 1985 the studied zones had achieved very high levels of cost-recovery compared with other primary health care programs in Africa. The zones' user-fee receipts were, on average, equivalent to 79% of their operating expenses (excluding depreciation of capital but including imputed costs of donated drugs and medical supplies). The GOZ and donors contributed with equal shares to pay for the remaining 21% of operating costs. The GOZ's aid was mainly in the form of salaries of health zones' employees while donors' support came primarily in the form of donated drugs, medical supplies, and labor. Most capital costs (vehicles, construction of facilities) came from donor gifts, although some communities were able to pay for health-center investment costs.

Most zones had adopted a system of payment at the health center level whereby patients paid a fixed fee per episode of illness, the price of drugs and laboratory exams being included in such a payment in a few zones. In all the zones, the price of preventive services was well below the actual cost. Hospitals had adopted a fee-for-service system and two zones had started pre-paid plans for inpatient care.

In some zones, the central office collected the surplus from health centers that made a profit and used those funds to subsidize the centers that were not financially self-sufficient. In most zones there were numerous parallel providers who competed with the zones' network of health facilities.[1]

The 1986 HZFS based its findings on financial information collected at the zones for calendar year 1985. In 1986 the national currency, the zaire, started an accelerated process of devaluation against the currencies of industrialized nations. The exchange rate moved from 16.9 zaires per Deutsche mark (0.84 z/Belgian franc) in mid-1985 to 27.4 zaires/D.m. (1.33 z/B.f.) in mid-1986 and approximately 50 z/D.m. in mid-1986 and approximately 50 z/D.m. in mid-1987.

Inflation, which accompanied the devaluation, led many observers to wonder how rising input costs had affected the zones financial performance. SANRU and REACH researchers asked the 10 zones that had participated in the HZFS to provide financial information for calendar year 1986, and to explain how they had adapted to the changing economic environment in 1986 and 1987. Researchers hypothesized that the zones had probably been hurt most by increases in the costs of medicines and fuel, accompanied by a reduction in the purchasing power of consumers.[3]

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[1] For further details regarding the study findings, see R. Bitran, Munkatu Mpese, et al., "Zaire: Health Zones Financing Study", paper published by the REACH Project, Arlington, VA, 1987.

[2] After an increasing appreciation against the currencies of the E.E.C. countries, the U.S. Dollar value declined in 1986 and 1987 down to 1981 levels. Due to the decline in value of the dollar, this report uses European currencies to express health zone's monetary flows. An additional justification for that choice is that in 1985, 79% of the F.O.B. value of Zairian drug imports came from five European economies: 46.5% from Belgium, 12.6% from France, 10% from the Federal Republic of Germany, 6.8% from Switzerland, and 3.6% from the United Kingdom (source: The World Bank, Zaire Health Sector Paper, 1986, draft).

[3] The purchasing power of households is reduced during an inflationary period if their income does not rise at the same pace as the prices of their consumption goods. This may be the case of most Zairian households whose income-producing outputs are generally non-tradeable, but who consume some products whose costs (and therefore prices) are tied to the value of the foreign exchange. Examples of such products are some portions of health care and transportation.

Self-administered financial questionnaires accompanied by detailed instructions were mailed to the zones. Zone health officers were then asked to attend a four-day meeting in Kinshasa in December of 1987 to analyze the data and discuss the findings.

This report presents the results and conclusions reached during that meeting, an analysis of the financial data provided, and a detailed discussion of some outstanding issues.

III. METHODOLOGY

As explained above, financial questionnaires were mailed to the ten zones participating in the HZFS (see copy of blank questionnaires along with instructions in French in Appendix A). The purpose of these forms was to obtain information regarding the financial performance of the zones in 1986. In particular, researchers sought to determine the proportion of operating costs covered by operating revenue.[4] Financial performance so-defined would then be compared with 1985 figures.

The above-described analysis has limitations: under the stated criterion, a facility which showed an increase in the proportion of cost recovery over time would appear as though it was improving. However, at the same time the overall revenues and expenses of the facility could be shrinking, possibly as a result of a reduction in the level of activity.

The analysis presented in this report is not limited to a discussion of financial ratios. An analysis of outstanding issues and problems faced by the zones is also provided, based on extensive discussions with the participating health officers.

Finally, a study of this nature necessarily provides only a limited picture of the performance of a health zone since it does not address the problem of measuring the quality of the services produced and their impact on populations' well being. Some of these aspects are currently being investigated through SANRU's evaluation of the zones' impact on health status and through another REACH study which is looking at the demand side of the health care system. The field work for the health care demand survey was recently conducted by SANRU and REACH in two health zones during the months of February and March, 1988. It is hoped that the analysis of the data will shed additional light on these issues.

Although the questionnaires were mailed to the zones well in advance of the meeting, only five of the ten health officers came to Kinshasa. There was evidence that at least one zone did not receive the material. Another zone declined to attend the meeting due to previous commitments and to the fact that it had difficulties obtaining the information requested. The zones which were represented at the meeting were Bibanga, Bokoro, Kaniama, Kindu, and Sona-Bata.

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[4] Operating costs include: salaries of personnel, drugs and medical supplies, maintenance of vehicles and buildings, fuel and lubricants, office supplies, and miscellaneous. Depreciation of fixed assets in not included in operating costs. Investment costs are considered separately in the zones' financial statements. The value of donations in kind are included in the operating costs; expatriates' donated labor is not. The terms cost and expense are used interchangeable in this report. Operating revenue denotes revenue generated by the zones from the sale of medical services to the population.

All five brought the information required, although Kindu's data lacked some important information. The zones that did not attend the meeting, and for which information was not received, were Bwamanda, Dungu, Kalonda, Kikimi, and Kirotshe.

Three zones represented in Kinshasa (Bokoro, Kaniams, and Kindu) had provided complete financial information for calendar year 1985 for the HZFS. Kindu had to be excluded from the comparative 1985-1986 financial analysis, however, because its 1986 data were incomplete. The questionnaires mailed to the zones included the following:

Schedule A: Calculation of the cost to the central office, reference hospital, and health centers of drugs and medical supplies sold during 1986. Respondents were asked to include both their purchases of drugs and supplies to follow a procedure to impute the cost of donated drugs and materials. Thus, the total cost figure reflects what zones would have to spend if they had to purchase what they normally received as gifts. This procedure was employed to avoid understating the actual total cost of drugs and materials.

Schedule B: Income statement and investment costs of the central office. The revenue of the central office includes any supervision fees paid to the office by the health centers and sales of drugs and medical supplies by the office to the hospital and health centers. Usually, the central office centralizes the zone's purchases of drugs at its main pharmacy and then sells them (generally with a mark-up and inflation allowance) to the health facilities. Because the central office sometimes pays for a portion of the operating costs of health facilities (e.g., salaries of some health centers' employees), the schedule allows entry of those expenses in a separate fashion. When constructing financial statements for individual health facilities in this report, however, the expenses incurred by the central office on behalf of health facilities were imputed to the latter and excluded from the former. Operating subsidies and investment subsidies were entered separately in the schedule to more easily assess the zones' degree of financial autonomy. Depreciation of fixed assets was not considered as an operating expense, which differentiates this schedule from an actual income statement.

Schedule C: Income statement and investment costs of the reference hospital. The structure of this schedule is similar to Schedule B, except that the operating revenue is composed of cash receipts from the sale of outpatient and inpatient health services.

Schedule D: Income statement and investment costs of health centers. This schedule has the same basic structure as Schedule C.

Schedule E: Consolidated income statement of the health zone. This schedule consolidates into a single statement all the operating revenues and expenses of the zone. Internal transactions (such as supervision payments from health centers to the central office) are not included in the consolidated

revenue. In addition, the net profit (as opposed to revenue) from the sale of drugs by the central office to the facilities was included in the consolidated revenue to avoid double counting of drugs sales. This statement was constructed to assess the zone's overall degree of financial autonomy (i.e., total operating revenue as a proportion of total operating costs).

Schedule F: Utilization statistics and prices of services for all health facilities, including ambulatory curative and preventive, and inpatient care.

The completed questionnaires were reviewed in detail by the workshop participants. Each officer was given 3-5 hours to present his results while questions were asked by the other group members. Meetings lasted only three days due to an unexpected holiday. At the end of the sessions, the health officers were given 10 minutes each to summarize the findings pertaining to their zone. Particular importance was assigned in the discussions to the following topics: pricing strategies, treatment of indigent patients, inflation, financial strategies, and accounting techniques. Results of these discussions are presented in the following section.

IV. FINDINGS

IV.A Trends in Revenues and Expenditures

Table IV.1 presents the combined financial statements of the four zones that provided complete information for 1986.[5] Due to limitation in the health zones' financial recording systems, the financial statement presented in Table IV.1 is neither an income statement (not all accrual transactions are included) nor a cash flow (some accrual transactions are recorded, as well as some costs that do not involve cash disbursements (e.g., expressing as an expense an imputed value of donated drugs)). The statements combine, for each zone, the financial statements of the central office, the reference hospital, and all the health centers. These statements can be found in Appendix B, Tables B.1 - B.3, respectively.

As can be seen from Table IV.1, the 1986 cost of operating these health zones varied from Bokoro's low of 5.2 m. zaires (US$ 86,750) to Bibanga's high of 11.7 m. zaires (US$ 195,000).

A 1985-1986 comparison of operating revenues and expenses for these four zones is presented in current zaires in Table IV.2 (a) and in 1985 real zaires in Table IV.2 (b).[6] In Appendix C the same figures are expressed in current U.S. dollars (Table C.1) and Belgian francs (Table C.2).

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[5] Due to limitation in the health zones' financial recording systems, the financial statement presented in Table IV.1 is neither an income statement (not all accrual transactions are included) nor a cash flow (some accrual transactions are recorded, as well as some costs that do not involve cash disbursements [e.g., expressing as an expense an imputed value of donated drugs]).

[6] Current (i.e., nominal) monetary figures cannot be easily compared among years when there is inflation. In order to make meaningful comparisons, one has to transform current figures into real figures. For example, suppose that the price of a visit to the health center was 20 zaires in 1985 and 30 zaires in 1986. Because the (nominal) price went up, one is tempted to say that visit is "more expensive" in 1986 than in 1985. However, suppose that the inflation between 1985 and 1986 was 100%. If the price of a visit has increased by the same percentage as inflation, the 1986 price should be 40 zaires (100% more than 20 zaires). Yet the price in 1986 was only 30 zaires. Thus, in real terms (i.e., after adjusting for inflation), the real price of a visit went down, that is, a visit to the health center became cheaper relative to other goods and services in the economy whose prices doubled (on average). Visits would have become more expensive in real terms in their price in 1986 had been greater than 40 zaires (more than inflation). Using 1985 as the reference year, one can say that the real price of a visit in 1985 was 20 zaires and the real price of a visit in 1986 was 15 zaires (that is, the nominal 1986 price divided by the inflation index of 2). Thus, the 1986 real prices of a visit went down by 25% relative to 1985.

Table IV.1
Combined 1986 Financial Statement
of Four Health Zones (1)
(zaires)

COMBINED HEALTH ZONE

	BIBANGA	BOKORO	KANIAMA	SONA-BATA
Operating revenue				
Sale of health services	5,055,686	n/a	2,524,958	7,058,696
Sale of drugs	3,565,792	n/a	4,432,705	2,176,940
Other operating revenue	32,565	15,769	896,247	16,870
Total operating revenue	8,654,043	4,215,915 (2)	7,853,910	9,252,506
Operating expenses				
Salaries	5,626,151	2,025,353	2,278,438	2,573,844
Drugs	2,101,281	1,737,321	4,472,050	2,600,185
Maintenance veh. & bdgs.	1,922,242	322,872	350,200	370,965
Fuel and lubricants	288,930	260,218	516,033	373,766
Other expenses	1,764,777	859,173 (3)	940,698	4,686,747
Total operating expenses	11,703,381	5,204,937	8,557,419	10,605,507
Operating profit (loss) before subsidies	(3,049,338)	(989,022)	(703,509)	(1,353,001)
Percentage of Cost Recovery total operating revenue as a % of total operating expenses	74%	81%	92%	87%
Operating subsidies				
GOZ	25,000	391,104	677,401	84,910
Donors	5,728,541	844,630	455,690	0
Total operating subsidies	5,753,541	1,235,734	1,133,091	84,910
Investments	784,557	2,549,625	729,139	670,445
Investment subsidies				
GOZ	0	0	0	0
Donors	1,452,598	3,628,594	989,139	670,445
Total investment subsidies	1,452,598	3,628,594	989,139	670,445

Notes:

(1) See footnote 5
(2) Bokoro's reference hospital does not record drug sales on a separate account. Thus, these cannot be seperated out at the zone level. The total operating revenue figure includes sales of drugs, sales of health services, and other operating revenue.
(3) Excludes an extraordinary import duty tax of 438,000 zaires incurred by the central office.

Table IV.2 (a)
Operating Revenues
and Expenses
1985 - 1986
(Thousands of zaires)

	BIBANGA		BOKORO		KANIAMA		SONA-BATA	
	1985	1986	1985	1986	1985	1986	1985	1986
COMBINED HEALTH ZONE								
Operating revenue	n/a	8,654	3,385	4,215	4,565	7,853	n/a	9,252
Operating expenses	n/a	11,703	3,745	5,205	5,310	8,557	n/a	10,605
CENTRAL OFFICE								
Operating revenue	180	247	425	509 (1)	n/a	971	130	149
Operating expenses	605	1,062	430	935 (2)	n/a	1,164	255	345
REFERENCE HOSPITAL								
Operating revenue	4,945	7,681	1,155	1,361	2,945	5,081	n/a	8,334
Operating expenses	4,970	9,932	1,505	1,719	3,330	5,977	n/a	9,581
HEALTH CENTERS								
Operating revenue	n/a	879	2,230	2,839	1,615	1,371	n/a	819
Operating expenses	n/a	714	2,205	2,898	1.975	1,415	n/a	811

Notes:

(1) This revenue includes 494,652 zaires worth of supervision fees paid by health centers. This internal transaction has not been included as a revenue in the zone's combined operating revenue.
(2) Expenses exclude an extraordinary import duty tax of 438,420 zaires.

Table IV.2(b)
Operating Revenues
and Expenses
1985 - 1986
(Thousands of 1985 zaires*)

	BIBANGA		BOKORO		KANIAMA		SONA-BATA	
	1985	1986	1985	1986	1985	1986	1985	1986
COMBINED HEALTH ZONE								
Operating revenue	n/a	6,608	3,385	3,219	4,565	7,065	n/a	7,065
Operating expenses	n/a	8,936	3,745	3,974	5,310	6,534	n/a	8,098
CENTRAL OFFICE								
Operating revenue	180	189	425	389 (1)	n/a	741	130	113
Operating expenses	605	811	430	714 (2)	n/a	889	255	263
REFERENCE HOSPITAL								
Operating revenue	4,945	5,865	1,155	1,039	2,945	3,880	n/a	6,363
Operating expenses	4,970	7,584	1,505	1,312	3,330	4,564	n/a	7,316
HEALTH CENTERS								
Operating revenue	n/a	671	2,230	2,168	1,615	1,047	n/a	626
Operating expenses	n/a	545	2,205	2,213	1,975	1,080	n/a	619

Notes:

(*) General Consumer Price Index (1975=100): 1985: I=9839; 1986: I=12885 (source:IMF)
(1) and (2), see Table 4.2 (a), above.

Table IV.2 (b) shows that Bokoro's 1986 revenue decreased by 5% in real terms (1985 zaires) compared with 1985 and its expenses increased by 6% in 1986, hurting its cost-recovery performance in that year relative to 1985. Kaniama's overall real revenues and expenses increased by 31% and 23%, respectively, between 1985 and 1986, thus improving its cost-recovery performance. In 1986 Kaniama's health centers had in 1986, in real terms, a much lower overall volume of revenues and expenses. In 1986 Kaniama still spent more than the other zones on salaries and drugs per case treated. Compared with 1985, however, Kaniama appears more efficient since its real cost per case treated declined. Bokoro's health centers had an almost identical volume of real monetary transactions in both years. Kaniama's hospital had a significant increase in real revenue and expenses, a situation similar to Bibanga.[7] The central offices of Bibanga, Bokoro, and Sona-Bata experienced a decline in cost-recovery performance during that one-year period, all three with and showing an increase in real expenses and a decrease in real revenues.

Table C.2 shows that, when expressed in Belgian francs, the operating expenses of Kaniama remained roughly unchanged over the two years. The dollar increase in expenses and revenues of the zones, as shown in Table C.1 to a large extent is the result of the loss in value of the dollar in the international markets during that period.

The 1985-1986 cost-recovery performances of the central office, reference hospital, and health centers are shown in Table IV.3. The main points from the table are the deterioration of the financial performance of Bibanga's hospital and the central offices of Bibanga, Bokoro, and Sona-Bata, as mentioned earlier. Also, Bokoro's overall financial performance waned during the period. HCs recover nearly all operating costs, hospitals do about as well as the overall health zone, and the central offices need large subsidies.

Table IV.4 classifies the zones' revenues into three categories: operating revenue (e.g., user fees proceeds), GOZ operating subsidies, and donor operating subsidies. These three sources of revenue are expressed as a percentage of the total operating expenses of each zone. The table shows that GOZ operating subsidies represented between 0% and 8% of the zones' 1986 total operating expenses.

The GOZ increased its real operating subsidies to Bokoro and Kaniama, the only two zones that allow a complete inter-temporal comparison. In 1985 the GOZ contributed 121,800 zaires to Bokoro and 408,000 zaires to Kaniama. The comparable figures in 1986 (expressed in 1985 zaires) were, respectively, 298,000 and 517,000 zaires.

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[7] A recent study that looked at the financial information systems of selected health zones (T. Vian et al., "Financial Management Information Systems in Four Zairian Health Zones", paper published by the REACH Project, Arlington, VA, 1987) noted that Kaniama was the only zone whose hospital did not have adequate basic accounting books and internal control procedures. Thus, the information provided by Kaniama on the financial performance of its hospital must be interpreted with caution.

The one-year trend in the salary and drug expenses of the four zones is shown in Table IV.5. Both Bokoro and Kaniama managed to keep real salaries relatively constant, that is, they adjusted their salaries upwards by the same proportion as inflation. Bibanga's real salaries and drugs expenses at the hospital increased significantly.

The inter-annual comparison of total expenses and revenues among the zones may be misleading given that there are different levels of activity. Table IV.6 compares average expenses of the zones' new curative illness episodes treated at the health centers and the number of new admissions at the hospital.[8] The date for both years are in 1985 zaires.

The real average cost of supervision (i.e., operating expenses of the central office) per illness episode treated at the health centers varied between 7 zaires for Bokoro in 1985 to 44 zaires for Bibanga for 1986. Bokoro's average supervision cost increased by more than 50% in real terms between 1985 and 1986. Average operating expenses per inpatient case at the hospitals were of a similar order of magnitude in the four zones, varying from 1,095 zaires in Bokoro in 1986 to 1,941 zaires in Sona-Bata in the same year. The real average operating expenditure per illness episode treated at the health centers was very similar among the zones and over time, with the exception of Kaniama in 1985, which reports a relatively high average figure. The average drug expenditure per case treated varied between 10 zaires (US$ 0.2) and 35 zaires (US$ 0.58).[9]

IV.B Trends in Prices

An important question is how the zones adjust their prices in the presence of inflation. Table IV.7 shows changes in nominal, real, and foreign-exchange-expressed prices of the four zones during the period 1985-1987. Since 1986, Kaniama and Bibanga have been adjusting their prices every six months. Bokoro does so every two months. The prices reported in the table are annual averages.

Curative Ambulatory Care

Health zones have managed to keep the real price of their curative ambulatory services constant (see row b). Rows c and d of the table present an estimate of the full expenditure to the patient of an illness

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[8] Using these measures as denominators to compute average costs at the health centers and hospital is an imperfect procedure; the health centers produce services other than curative care (e.g., preventive care) and the hospital produces outputs other than inpatient care, such as ambulatory care. Also, hospitals may offer different kinds of inpatient care (e.g., more complicated surgery or diagnostics). Nevertheless, a comparison of the average costs so-computed yields reasonable results.

[9] The exchange rate used in 49.9 zaires per dollar in 1985 and 59.6 zaires per dollar in 1986 (source: IMF International Financial Statistics, 1987 Yearbook).

Table IV.3
Operating Revenue as
a Percentage of Operating Expenses
by Type of Facility
1985 - 1986

	BIBANGA		BOKORO		KANIAMA		SONA-BATA	
	1985	1986	1985	1986	1985	1986	1985	1986
Combined health zone	n/a	74%	90%	81%	86%	92%	n/a	87%
Central office	30%	23%	98%	54%	n/a	83%	51%	43%
Reference hospital	99%	77%	76%	79%	88%	85%	n/a	87%
Health centers	n/a	123%	101%	98%	82%	97%	n/a	101%

Table IV.4
Sources of Revenue as
a Percentage of Operating Expenses
Combined Health Zone
1985 - 1986

	BIBANGA		BOKORO		KANIAMA		SONA-BATA	
	1985	1986	1985	1986	1985	1986	1985	1986
Operating revenue	n/a	74%	90%	83%	86%	92%	n/a	87%
GOZ operating subsidies	n/a	0%	3%	8%	8%	8%	n/a	1%
Donor operating subsidies	n/a	49%	9%	16%	6%	5%	n/a	0%
	n/a	123%	102%	107%	100%	105%	n/a	88%

Table IV.5
Trends in Real Expenses
(Thousands of 1985 zaires)

	BIBANGA		BOKORO		KANIAMA		SONA-BATA	
	1985	1986	1985	1986	1985	1986	1985	1986
COMBINED HEALTH ZONE								
Salaries	n/a	4,296	1,385	1,546	1,908	2,083	n/a	1,964
Drugs and medical supplies	n/a	1,604	1,678	1,326	2,240	3,414	n/a	1,985
CENTRAL OFFICE								
Salaries	n/a	300	147	357	n/a	306	161	122
Drugs and medical supplies	n/a	114	n/a	1,347	n/a	994	n/a	371
REFERENCE HOSPITAL								
Salaries	2,400	3,755	675	633	1,349	978	n/a	1,617
Drugs and medical supplies	556	1,411	507	309	1,528	2,818	n/a	1,692
HEALTH CENTERS								
Salaries	n/a	241	563	555	560	446	n/a	225
Drugs and medical supplies	n/a	193	1,171	1,017	712	596	n/a	292

Table IV.6
Trends in Real Expenses
per Case Treated
(1985 zaires)

	BIBANGA		BOKORO		KANIAMA		SONA-BATA	
	1985	1986	1985	1986	1985	1986	1985	1986
CENTRAL OFFICE								
Total operat. expenses (1)	n/a	44	7	11	n/a	31	n/a	15
REFERENCE HOSPITAL								
Total operat. expenses (2)	1,332	n/a	1,455	1,094	1,166	1,363	n/a	1,941
Salaries (2)	643		653	528	473	292	n/a	429
Drugs and med. supplies (2)	149	n/a	490	258	535	842	n/a	449
HEALTH CENTERS								
Total operat. expenses (1)	n/a	30	36	33	97	38	n/a	36
Salaries (1)	n/a	13	9	8	28	16	n/a	13
Drugs and med. supplies (1)	n/a	10	19	15	35	21	n/a	17
NEW ILLNESS EPISODES AT HC	n/a	18,409	61,068	67,721	20,295	28,406	n/a	17,062
ADMISSIONS AT THE REFERENCE HOSPITAL	3,730	n/a	1,034	1,199	2,855	3,348	3,952	3,769

Notes:

(1) Denominator is number of new illness episodes at the health centers and at the hospital's dispensary.
(2) Denominator is admissions at the reference hospital.

Table IV.7
Price Trends
CURATIVE CARE

	BIBANGA			BOKORO			KANIAMA			SONA-BATA		
	1985	1986	1987	1985	1986	1987	1985	1986	1987	1985	1986	1987
a. Price of curative care (zaires)	20 (1)	25 (1)	50 (1)	20 (1)	30 (1)	60 (1)	20 (2)	55 (2)	85 (1)	20 (3)	30 (3)	50 (2)
b. Price of curative care (1985 zaires)	20	19	19	20	23	23	20	42	32	20	23	19
c. Estimated price per illness episode, drugs and exams included (4) (zaires)	n/a	55	110	39	58	116	20	55	149	n/a	65	60
d. (1985 zaires)	n/a	42	42	39	44	44	20	42	57	n/a	50	23
e. (US dollars)	n/a	0.90	1.10	0.80	1.00	1.20	0.40	0.90	1.50	n/a	1.10	0.60
f. (Belgian Francs)	n/a	41.4	42.2	46.4	43.6	44.5	23.8	41.4	57.2	n/a	48.9	23.0

ZAIRE GENERAL CONSUMER PRICE INDEX (1975=100)	9839	12885	25770 (5)
EXCHANGE RATE (ZAIRES/DOLLAR)	49.87	59.60	100.00 (5)
EXCHANGE RATE (ZAIRES/BELGIAN FRANC)	0.84	1.33	2.60

Sources: CPI and ex.rates from IMF's International Financial Statistics, 1987 Yearbook. 1987 e.r. figures: The Economist, 1987

Notes:

(1) Price per illness episode, excluding drugs and exams.
(2) Price per illness episode, drugs and exams included.
(3) Price of the first visit, excluding drugs and exams. The price of a repeat visit was 10 Z in 1985 and 15 Z in 1986.
(4) The price has been calculated adding up line a and the average revenue from drugs sales per episode at the health center. This latter figure was in 1986 30 Z in Bibanga, 20 Z in Bokoro, 32 Z in Kaniama, and 22 Z in Sona-Bata. To estimate the 1987 full price per episode of illness, the price from column a was added to the 1986 average consumer expenditure on drugs (see above) adjusted by the change in the exchange rate of the zaire w/r to the Belgian Franc (in 1986, approximately 50% of the value of the drugs imported by Zaire came from Belgium (source: Zaire Health Sector Paper, The World Bank, 1986, draft.))
(5) July 1987 estimates.

Table IV.7 (Cont.)
Price Trends
PREVENTIVE CARE

		BIBANGA			BOKORO			KANIAMA			SONA-BATA		
		1985	1986	1987	1985	1986	1987	1985	1986	1987	1985	1986	1987
g. Pre-School Program (6)	(zaires)	15 (7)	15 (7)	20 (7)	10 (7)	15 (7)	50 (8)	10 (7)	25 (7)	50 (7)	20 (7)	30 (7)	50 (7)
h.	(1985 zaires)	15	11	8	10	11	19	10	19	19	20	23	19
i.	(US dollars)	0.3	0.3	0.2	0.2	0.3	0.5	0.2	0.4	0.5	0.4	0.5	0.5
j.	(Belgian francs)	17.9	11.3	7.7	11.9	11.3	19.2	11.9	18.8	19.2	23.8	22.6	19.2
k. Pre-natal Program	(zaires)	15 (7)	15 (7)	25 (7)	10 (7)	15 (7)	50 (8)	10 (7)	25 (7)	50 (7)	20 (7)	30 (7)	50 (7)
l.	(1985 zaires)	15	11	10	10	11	19	10	19	19	20	23	19
m.	(US dollars)	0.30	0.30	0.30	0.20	0.30	0.50	0.20	0.40	0.50	0.40	0.50	0.50
n.	(Belgian francs)	17.9	11.3	9.6	11.9	11.3	19.2	11.9	18.8	19.2	23.*	22.6	19.2

ZAIRE GENERAL CONSUMER PRICE INDEX (1975=100)	9839	12885	25770 (5)
EXCHANGE RATE (ZAIRES/DOLLAR)	49.87	59.60	100.00 (5)
EXCHANGE RATE (ZAIRES/BELGIAN FRANC)	0.84	1.33	2.60

Sources: CPI and ex.rates from IMF's International Financial Statistics, 1987 Yearbook. 1987 e.r. figures:The Economist, 1987.

Notes:

(6) The CPS program provides children with five years worth of preventive coverage.
(7) Price of registration card, excluding drugs and exams.
(8) Price of registration card, including drugs and exams.

episode (that is, including the price of the first and repeat visits and the prices of drugs and exams). One can see that in real terms (row d) the full expenditure varies roughly between 40 and 50 zaires (US$ 0.8 - 1.0).

Sona-Bata's 1987 estimated average patient expenditure of 23 zaires, about half that of the other zones, suggests that its health centers may have faced financial difficulties in that year. Considering that Sona-Bata has a level of curative activity similar to Bibanga (see bottom of Table IV.6), there is no reason to believe that it has average costs of production significantly lower than Bibanga. Thus, the fact that in 1987 Sona-Bata charged a price that seems to be well below the average charged elsewhere is a source of concern. This suggests that some zones may have difficulties anticipating inflation and adjusting prices accordingly.

It is important to note that utilization of curative ambulatory services (see bottom of Table IV.6) increased despite nominal price increases proportionally equal to inflation.

Pre-School and Pre-Natal Preventive Programs

Row h of Table IV.7 shows the real price trends for pre-school preventive program. Pricing strategies among the zones varied, even though three of the zones ended up pricing CPS at 19 real zaires in 1987. Bibanga alone set its CPS price much lower, at 8 real zaires, about half what it was in 1985. Kaniama and Bokoro doubled real prices between 1985 and 1987 to arrive at 19 real zaires. Sona-Bata started at 20 real zaires. Bokoro added coverage of drugs and exams to CPS as it raised its real price.

The pricing of pre-natal preventive programs has followed closely that of the pre-school program within each zone, as can be seen when comparing rows g and k.

Inpatient Care

Prices of inpatient care were not collected systematically during this study. This is due primarily to the fact that hospitals offer a wide range of services and price them differently. The reference hospitals of Kaniama, Bibanga and Sona-Bata have a fee-for-service payment system. Kindu uses a referral system whereby patients who are referred from a health center to the hospital do not have to pay for inpatient services. Accordingly, Kindu charged prices per curative illness episode at the health center was by far the highest of the five zones participating in this study; in 1986, the price per episode was 150 zaires at the health center, 5 times higher than in Bokoro, Bibanga, and Sona-Bata. This amounts to a risk-sharing system where all health center patients pay for a subsidy to hospitalized patients.

Bokoro has established a daily inpatient fee that covers radiological and surgical procedures and the bed-day. In 1986 such a fee was 50 zaires (US$ 0.80). In 1987 the fee was raised to 70 zaires and toward the end of that year it was again raised to 150 zaires (about 1 US$). Some health centers that make a profit in Bokoro have adopted the policy of paying for the inpatient costs of their patients who are referred to the hospital.

IV.C Health Centers' Financial Autonomy

The figures in Tables IV.2 and IV.3 suggest that the health center network within each zone is virtually self-financed in operating costs. As pointed out in the HZFS, the situation of individual health centers is quite different. In Bokoro, three-quarters of the health centers had a deficit in 1986. This contrasts with only one-half of the health centers in 1985. Further, while in 1985 the sum of the credits of the centers that had a surplus was equal to the losses of those that had a deficit, in 1986 the losses (1.2 m zaires) were six time as large as the surpluses. During 1986, the central offices of Bokoro and Bibanga continued with the policy of using the surpluses of some health centers to cross-subsidize the centers that made a loss. The health committees of the centers with a surplus, however, oppose such a policy and the officers of both zones think the practice is not tenable in the long-term.

The health officers of Kaniama, Kindu, Bibanga, and Sona-Bata explained that their health centers would not have been able to pay or operating expenses from user fees if the central office had charged supervision fees to the centers. The officers of Bibanga and Kaniama explained that some health centers were able to balance their finances only by keeping the salaries of their personnel at unacceptably low levels. Table IV.5 shows that between 1985 and 1986 total salaries at the Kaniama health centers decreased by 20% in real terms. That year, the average monthly salary of a health center nurse was 1,600 zaires, or an annual equivalent of US$ 320.

IV.D Indigent Patients

According to the workshop participants, the proportion of health center patients who did not pay the full price of the services received was negligible in 1986. This is consistent with what they reported in 1985. This should not necessarily be interpreted to mean that all zone residents are willing and able to pay for services. Health centers may get a biased sample of patients, namely those who can pay for their care. Others may not be willing or able to pay and either go without care or seek cheaper forms of treatment (e.g., self-medication). The analysis of the health care demand survey data may help clarify this point.

Patients unable to pay full prices constitute a problem at the hospital level in most zones. Sona-Bata reports that 10% of the patients who obtain care at its hospital cannot pay for the total price of the inpatient services received. In 1986, the value of the services billed, but not paid by patients, amounted to 400,000 zaires, roughly 5% of the reference hospital's operating revenue (see Table IV.2 (a)).

IV.E Health Zones' Management

In 1986 the central offices of Bibanga and Bokoro attempted to decentralize the management of their health centers. The centers were granted administrative autonomy and were allowed to make decisions regarding matters such as salary policies and drug supply. Both zones experienced difficulties as the centers' financial and technical performance deteriorated. As a result, the central offices of the two zones restored their managerial role in 1987.

V. CONCLUSIONS

Data from a small sample of Zairian health zones show that the zones adjust their prices upwards during inflationary periods in such a way that their inflation-adjusted prices remain approximately constant over time. Information on the utilization of health services in those zones suggests that such price increases have not had a negative effect on utilization. This finding, however, must be interpreted with caution since price is only one of many determinants of demand for health services; other factors are travel distance and waiting time, perceived quality of services, household income and education, etc.[10] Only if one assumes that such demand determinants have remained approximately constant over the three-year period analyzed in this report, can it be argued that the observed nominal price increases have not lead to a reduction in the amount of services demanded by the population.[11]

The above discussion suggests that the policy of matching price increases with increases in the costs of production inputs (e.g., drugs, fuel, labor) may be a reasonable one and may help the zones maintain their cost-recovery capacity during inflationary periods.

Inflation, however, makes management more difficult. The rapid change in the prices of drugs and medical supplies make the task of reordering inputs more difficult since the zones have to deal with ever-changing price lists. Inflation also makes the financial reporting systems less accurate because the zones tend to record as costs the purchase price of inputs as opposed to the market price. When prices change rapidly and purchases are spaced, such a practice introduces serious distortions in the financial reports. Finally, the zones' managers have to spend more time deciding how their prices must adjust to inflation. All the above problems are characteristic of inflationary periods and affect all the sectors of the economy, not just the health sector. Better management systems that help deal with inflation are warranted at the health zone level, as discussed below.

The lack of success of management decentralization policies such as the ones tried by Bokoro and Bibanga is likely the result of inadequate managerial skills at the health center level. The health officer of Bokoro cited the inefficient management of drug inventories as one of the major administrative problems at the health centers.

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[10] For a review of empirical studies of health care demand determinants in developing countries, see: R. Bitran, "Health Care Demand Studies in Developing Countries: A Critical Review and Agenda for Reform", paper prepared by the REACH Project, Arlington, VA, 1988

[11] The assumption that other demand determinants have remained constant is likely for all the factors with one possible exception: income. The extent to which inflation-adjusted household income has remained constant over time depends on the relative inflation of prices of the goods and services produced by the households to those purchased by the households.

The SANRU Project will soon start implementing the recommendations of the SANRU-REACH Financial Management Information Systems report (Vian et al., 1987). The development of stronger information systems and management procedures together with the training of administrative personnel will help the zones to become more cost-efficient in the provision of health services to the population. Management decentralization initiatives should not be discouraged in light of past failures. After all, the administrative autonomy of the health zones may be a key determinant of the success of Zaire's primary health care delivery system.

Appendix A

Mode d'emploi du rapport financier
Periode janvier-decembre 1986

a. But et structure du rapport

Le but du rapport est d'obtenir l'information financiere necessaire pour etudier la performance financiere des zones de sante (ZS) pendant l'annee 1986. Differentes performances peuvent etre expliquees par une multitude de facteurs tels que la densite de la population, le niveau socio-economique de celle-ci, la presence de concurrence parallele au reseau medical de la zone, etc. Par consequent, les ZS ne seront pas comparees du point de vue de leur performance financiere. Plutot, l'information sera employee pour etudier l'evolution de cette performance pour chaque zone, entre 1985 et 1986. En meme temps, l'information fournie par les zones servira, en une certaine mesure, pour evaluer la validite des resultats presentes dans le rapport de l'Etude de financement des zones de sante au Zaire prepare par REACH.

Le rapport est compose d'une serie de cadres pour chacune des trois categories d'unites fonctionnelles qui composent une ZS (bureau central (BC), hopital general de reference (HGR), et centres de sante et postes de sante (CS/PS)). En plus, un cadre additionnel est employe pour fournir les statistiques d'utilisation des services de sante des unites de sante de la zone.

Le rapport contient donc les cadres suivants, selon l'ordre dont ils doivent etre remplis:

1. (Cadre C) Calcul du cout de vente de medicaments et materiels medicaux pour le BC, l'HGR, et les CS/PS

2. (Cadre E) Resultat de fonctionnement, BC
   Investissements, BC

3. (Cadre F) Resultat de fonctionnement HGR
   Investissements, HGR

4. (Cadre B) Resultat de fonctionnement, CS/PS
   Investissements, CS/PS

5. (Cadre A) Resultat de fonctionnement consolide, ZS
   Investissements consolides, ZS

6. (Cadre G) Statistiques d'utilisation des services de sante a l'HGR et aux CS/PS

Le Cadre C doit etre rempli le premier pour permettre de calculer le cout de vente des medicaments et materiels medicaux (MM) vendus par le BC, l'HGR, et les CS/PS. Les cadres E, F et B peuvent etre remplis simultanement, car ils permettent d'estimer la performance financiere de l'HGR, des CS/PS et du BC. Les chiffres totaux obtenus dans les cadres E, F et B sont employes pour remplir le Cadre A, qui contient la performance financiere consolidee de toutes les unites qui appartiennent a la ZS (BC, HGR et CS/PS). Le Cadre

G est different en nature aux autres cadres car il contient information sur les statistiques d'utilisation des services medicaux dans chaque unite medicale.

La definition des termes employes dans le rapport autant que le contenu de s cadres et les explications pour les remplir sont presentes dans le reste de ce document. Nous recommandons de lire toutes les instructions avant de commencer a remplir les cadres. Nous vous demandons de fournir toute l'information demandee meme si vous croyez que vos donnes sont imprecises ou incompletes. Dans ce dernier cas, nous suggerons de faire des suppositions raisonables pour estimer les chiffres qui ne sont pas disponibles.

b. Definitions

Investissement: fonds consacres a acquerir un bien (par exemple, batiment, machine, equipement) dont la duree de vie est de plus d'un an. Les achats d'equipement dont la duree de vie est de moins d'un an sont consideres comme des depenses de fonctionnement.

Subvention: fonds, bien, ou service donnes gratuitement a une zone ou unite de sante par un organisme externe a la zone.

Pourcentage d'autofinancement: pourcentage que les recettes de fonctionnement representent des depenses de fonctionnement.

Recettes de fonctionnement: fonds generes a partir de la vente de services ou biens par un centre de sante, hopital de reference ou bureau central.

Depenses de fonctionnement: tous les couts d'une unite de sante ou du BC imputables a leur fonctionnement. Ces depenses englobent: les salaires et les primes versees au personnel; medicaments; fournitures de bureau; carburant et lubrifiants; honoraires de supervision; entretien de batiments et machines. Par contre, elles n'englobent ni l'investissement ni la amortissement.

Amortissement: Diminution de valeur d'un batiment ou de l'equipement liee a l'usure ou l'obsolescence. Les depenses d'amortissemsnt ne sont pas considerees dans le rapport.

Cout de vente des medicaments et materiels medicaux vendus par une unite de la ZS: Le cout de vente des medicaments et materiels medicaux vendus par l'unite est egale au cout d'achat de ces produits s'ils ont ete achetes par l'unite. Si l'unite vend des produits qui lui ont ete donnes, le cout de vente de ceux ci est egal a ce que l'unite aurait du payer si elle les avait achetes.

c. Instructions pour remplir le rapport

1. Calcul du cout de vente de medicaments et materiels medicales pour le BC, l'HGR, et les CS/PS (Cadre C)

Le but de ce cadre est de permettre de calculer le cout de vente des medicaments et materiels medicaux (MM) vendus pendant une certaine periode par une unite (BC, HGR ou CS/PS). La depense de fonctionnement "medicaments

et materiels medicaux" est egale au cout de vente des MM vendus pendant la periode.

Tres frequemment, les achats de MM sont confondus avec le cout de vente. Ces deux concepts sont en general differents pour deux raisons: 1) les MM achetes dans une periode ne sont necessairement pas vendus dans cette periode (certains peuvent s'accumuler dans l'inventaire pour la periode suivante); et 2) les MM vendus au cours d'une periode n'ont pas ete necessairement achetes dans cette periode (certains etaient deja dans l'inventaire au debut de la periode).

Nous sommes interesses au cout de vente des MM. Celui-ci doit etre determine de la facon suivante:

Cout de vente des MM achetes par l'unite: Le cout de vente des MM achetes par l'unite est egale au cout d'achat de ces MM. Pour determiner le cout d'achat, il faut faire une estimation des prix que l'unite a paye pour les MM vendus pendant la periode. Comme l'inflation est elevee, le cout d'achat serait en general different (moins eleve) du prix de marche courant, c'est a dire, du cout que l'unite devrait encourir si elle voullait acheter ces produits aujourd'hui. Pour standarizer l'estimation du cout d'achat, l'unite doit employer les prix d'achat de la moitie de la periode (juin 1986). Exemple: l'unite a vendu 10.000 comprimes de chloroquine achetes il y a deux ans a 0,5Z chacun. A present (octobre 1987) le prix d'achat est de 2,5Z. En juin 1986 le prix d'achat etait approximativement 1,2Z. Le cout de vente de ces comprimes doit etre calcule comme 10.000 x 1,2, soit 12.000Z.

Cout de vente des MM donnes: Une partie importante des MM vendus par les unites de la ZS provient de MM donnes a la zone par des organismes externes (FOMETRO, SANRU, etc.). Ces dons doivent etre consideres comme un cout pour la zone car si dans le futur les dons sont interrompus, l'unite devra encourir le cout d'achat de ces MM. Pour estimer le cout de vente des MM donnes a l'unite il faut estimer les quantites de MM vendus qui ont ete donnes a l'unite et multiplier ces quantites par le prix de marche au mois de juin 1986 (moitie de la periode). Exemple: l'unite a vendu au total 20 boites d'aspirines pendant 1986. Ces aspirines avaient ete donnees a l'unite en 1985. Si l'unite avait du acheter ces aspirines, elle aurait du payer 1.800Z par boite (prix du mois de juin 1986), soit 36.000Z. Ce dernier chiffre correspond au cout de vente des aspirines donnees.

Le Cadre C contient 4 colonnes. Ce cadre doit etre employe par le BC, l'HGR et les CS/PS pour calculer leur cout de vente de MM. Chaque unite de la zone est representee par une ligne dans le cadre. La colonne (C1) inclus le cout de vente des MM achetes par l'unite au BC; la colonne (C2) inclus le cout de vente des MM achetes par l'unite en dehors du BC; (C3) considere le cout de vente des dons de MM recus par l'unite et vendus pendant la periode; (C4) represente le cout de vente total des MM vendus pendant la periode et correspond donc a la somme C1+C2+C3.

2. Resultat de fonctionnement, BC (Cadre B, B1-B10)

Ce cadre resume la performance de fonctionnement du bureau central.

(B1a) Frais de supervision CS: ce sont les frais totaux payes par les CS au BC pour le service de supervision du BC a ceux-ci. Le montant total

provient du Cadre F, item (F4c).

(B1b) Ventes de MM a l'HGR: si le BC vend des MM a l'HGR, ces ventes constituent des recettes pour le BC. Les ventes totales de MM a l'HGR doivent etre enregistrees ici. Ce chiffre (les ventes totales) provient du cadre C, deuxieme rang, colonne (C1), car les ventes de MM faites par le BC a l'HGR sont identiques aux achats de MM faits par l'HGR au BC.

(B1c) Vente de MM aux CS/PS: ces ventes doivent etre egalement enregistrees ici. Ce montant est identique aux achats totaux de MM faits par les CS/PS au BC et peut etre obtenu en totalisant les chiffres de la colonne (C1), rangs 3 a 43, du Cadre C.

(B1d) Autres recettes de fonctionnement (a specifier): dans cet item il faut inclure toutes les autres recettes de fonctionnement generees par le BC, a l'exeption des subventions et des recettes mentionnees plus haut.

(B10) Recettes de fonctionnement avant subventions: la somme des quatre items precedents.

(B2) Subventions de fonctionnement: Ces subventions peuvent inclure des dons en nature ou en espece. Tous les dons recus directement par le BC pendant la periode doivent ete enregistres sous cet item. Les dons recus <u>directement</u> par l'HGR et les CS/PS doivent etre enregistres respectivement dans les cadres E et F. Les dons faits en nature doivent ete convertis en zaires. Les dons de fonctionnement faits en nature les plus communs sont les MM. Ceux-ci doivent etre transformes en zaires a prix de marche de la facon decrite dans les instructions du Cadre C, plus haut.

(B2a) Etat Zairois: subventions de fonctionnement en nature et en espece faites par l'Etat Zairois directement au Bureau Central. Si l'Etat fait des dons pour l'HGR ou les CS/PS a travers le BC ces dons doivent ete enregistres ici. Seulement si les dons sont faits directement a l'HGR ou CS/PS ils doivent etre enregistres dans les cadres E et F.

(B2b1 -B2b0) Toutes les subventions de fonctionnement faites par des organismes non gouvernementaux directement au BC doivent etre enregistrees ici, qu'elles aient ete faites en nature ou en espece. Le total de ces dons doit etre enregistre en (B2b0).

(B20) Subventions de fonctionnement totales: somme des items (B2a) et (B2b0).

(B4) Depenses de fonctionnement du BC (voir definition de depenses de fonctionnement dans la section b., plus haut).

(B4a) Salaires et primes des employes du BC: tous les salaires et primes recus par les employes du BC doivent etre inclus ici, qu'ils soient payes par le BC, ou par l'Etat Zairois. Les seules salaires qui doivent etre exclus sont ceux du personnel expatrie paye par des ONG.

(B4b) Cout de vente des MM vendus a l'HGR et CS/PS: cet item doit inclure

le cout de tous les MM vendus pendant la periode par le BC a l'HGR et aux CS/PS. Le cout de vente des MM achetes par le BC ainsi que les dons valorises de MM recus par le BC doivent etre inclus. La facon dont ce cout de vente doit etre calcule est decrite en detail dans les instructions pour remplir le Cadre C.

(B4c) Entretien de vehicules et batiments au BC: les depenses d'entretien des vehicules qui appartiennent au BC ainsi que celles des batiments du BC doivent etre inclues ici. Les depenses d'entretien encourues par le BC pour l'HGR et les CS/PS doivent etre exclues car elles sont consideres separemment dans les items (B7) et (B8) de ce cadre.

(B4d) Carburants et lubrifiants des equipements du BC: inclure les depenses encourues en lubrifiants et carburants pour les vehicules et equipement du BC. Exclure celles encourues par le BC pour l'HGR et les CS/PS. Ces dernieres doivent figurer en (B7) et (B8).

(B4e) Fournitures de bureau du BC: inclure achats de cahiers, papier, crayons, photocopies, livres, etc.

(B4f) Autres depenses du BC (a specifier): inclure toutes les depenses de fonctionnement bu BC non considerees dans les items precedents.

(B40) Depenses de fonctionnement totales: somme des items (B4a) a (B4f).

(B7) et (B8) Depenses de fonctionnement encourues par le BC pour l' HGR et les CS/PS: comme indique precedemment, toutes les depenses de fonctionnement de l'HGR et des CS/PS qui ont ete payees parle BC pendant la periode doivent etre inclue dans ces items.

(B100) Surplus ou deficit du BC: cet item ne correspond necessairement pas a la quantite d'argent en caisse au BC a la fin de la periode. Ceci est du, parmi plusieurs raisons, au fait que les dons faits en nature ont ete valorises mais en realite ne constituent pas du revenue monnaitaire.

Investissements du BC (Cadre B, B11-B15)

Le BC fait des investissements pour le BC et aussi pour l'HGR et les CS/PS. Ceci est souvent du au fait que le BC centralise certaines subventions recues par la ZS. Dans cette categorie on doit inclure tous les fonds disponibles au BC pour financer les investissements faits par celui ci, que ce soient les propres ou ceux de l'HGR et CS/PS. Ce cadre comprend deux sections: la premiere (B11-B13) pour ventiler les sources de fonds d'investissement et la deuxieme pour indiquer le cout des investissements finances avec ces fonds. Le cout des investissements faits en nature par des organismes externes au BC est egale a ce que le BC aurait du payer s'il avait fait ces investissements lui meme. Si ce montant n'est pas connu avec precision, il doit etre estime de la facon la plus raisonable possible.

(B11a) Subventions d'investissement de l'Etat Zairois pour le BC: tous les dons provenant de l'Etat Zairois pour les investissements faits par le BC doivent etre inclus, que ce soient des subventions en espece ou en nature. Dans le cas de ces dernieres, le montant de la subvention en nature est egal a ce que l'Etat Zairois a du payer pour

l'investissement en question.

(B11b)Subventions d'investissment des ONG pour le BC: ces dons doivent etre
B11b0)traites de la meme maniere que ceux de l'Etat Zairois.

(B120)Autres sources de fonds d'investissement: tous les fonds d'investissement etant en nature qui ne proviennent pas de subventions doivent etre inclus dans cette categorie. Par exemple, le surplus de fonctionnement du BC (s'il y en a) peut etre employe pour financer les investissement faits par le BC.

(B14) Investissements faits par le BC: dans cette categorie il faut indiquer le cout de tous les investissements faits par le BC pendant la periode. En general, les sources totales de fonds d'investissement (B130) seront a peu pres egales au cout total des investissements (B140). La difference (B150) correspond a des subventions d'investissement recues par le BC et non depensees par celui ci pendant la periode.

3. Resultat de fonctionnement de l'HGR (Cadre E, E1-E70)

Ce cadre a une structure similaire a celui du BC (Cadre B) et a celui des CS/PS (Cadre F). Les recettes distinguent le revenu qui provient de la vente de services medicaux au dispensaire de l'hopital de la vente de services aux patients hospitalises. Le revenu total provenant de consultations, hospitalisations, accouchements, examens de laboratoire, examens de rayons X, interventions chirurgicales, montants forfaitaires pour l'achat de services de couverture pre-payes a l'HGR, doivent tous etre inclus dans ces deux categories (E1a et E1b). Si l'information disponible ne permet pas de distinguer entre les fonds provenant des services du dispensaire et ceux des services hospitaliers, le montant total (c'est a dire, la somme des deux categories) doit etre inclus. Les recettes provennant de la vente de MM doivent etre enregistrees en (E1c). Autres recettes (a specifier) generees par l'HGR qui ne proviennent pas de la vente de services medicaux doivent etre inclues en (E1d).

Les subventions de fonctionnement doivent inclure tous les dons en espece et les dons en nature valorises recus par l'HGR de l'Etat Zairois, des ONG et du BC.

Les depenses de fonctionnement doivent inclure toutes les depenses encourues par l'HGR pour son propre fonctionnement (les details sont expliques dans les instructions pour remplir les items B4a a B4f du Cadre B). Le cout de vente des MM vendus par l'HGR pendant la periode doit etre calcule selon les instructions du Cadre C.

Investissements a l'HGR (Cadre E, E8-E12)

Les investissements faits par le BC a l'HGR (E8a) doivent etre valorises (c'est a dire, calculer le cout de l'investissement pour le BC) et inclus comme une subvention d'investissement pour l'HGR. Ce montant doit etre identique a l'item (B14c) du Cadre B. De la meme maniere, les couts de tous les investissements finances par des organismes externes a l'HGR doivent etre consideres comme des subventions d'investissement recues par l'HGR. Tous les investissements faits a l'HGR pendant la periode doivent etre

inclus dans ce cadre. En general, les sources totales de fonds d'investissement (E100) seront a peu pres egales au cout total des investissements (E110). La difference (E120) correspond a des subventions d'investissement recues par l'HGR et non depensees par celui ci pendant la periode.

4. Resultat de fonctionnement, CS/PS (Cadre E, E1-E7)

La structure de ce cadre est identique a celle de l'HGR (Cadre E, E1-E7). Ce cadre permet d'inclure le resultat de fonctionnement de tous les centres de sante de reference, centres de sante et postes de sante appartenant au reseau de la ZS. La seule difference la constitue la colonne (F4c), qui est inclue pour enregistrer les payments des frais de supervision par les CS/PS au BC.

Investissements aux CS/PS, (Cadre E, F8-F12)

De la meme maniere, la structure de ce cadre est egale a celle du Cadre E, le but etant d'identifier les sources de fonds d'investissement et de quantifier le cout total des investissements faits aux CS/PS pendant la periode.

5. Resultat de fonctionnement consolide de la ZS (Cadre A, A1-A7)

Ce cadre doit etre rempli le dernier car il utilise l'information provenant des cadres B a F. Le but de ce cadre est de combiner les recettes et depenses de fonctionnement de toutes les unites qui composent le reseau de la zone et calculer le resultat de fonctionnement global de la zone pendant la periode. Le cadre indique avec precision ou se trouve l'information qui doit etre inclue dans celui-ci. Exemples: 1) l' item A1g "Marge beneficiaire vente de medicaments et materiels medicaux (MM) a l'HGR" doit etre calcule en soustrayant les items E1c "Vente de MM a l'HGR" et E4b "Cout de vente des MM a l'HGR" du Cadre E; 2) l' item A20 "Subventions de fonctionnement totales de la ZS" doit se calculer en ajoutant les items A2a0 "Subventions de fonctionnement totales de l'Etat Zairois" et A2b0 "Subventions de fonctionnement totales des ONG".

Investissements consolides, de la ZS (Cadre A, A8-A12)

Ce cadre doit etre egalement remplit le dernier etant donne qu'il emploi l'information provenant des cadres B-F. Le cadre identifie les sources de fonds d'investissement pour les trois types d'unites fonctionnelles ainsi que pour la zone comme un tout. Le cadre presente les investissements consolides de la ZS pendant la periode. Les fonds d'investissements non depenses (A120) deviennent des fonds disponibles d'investissement pour la periode prochaine ou bien sont employes comme source de fonds de fonctionnement cette periode ou la periode prochaine.

6. Statistiques d'utilisation des services de sante a l'HGR et aux CS/PS (Cadre G)

Les statistiques d'utilisation des services de sante de l'HGR et des CS/PS doivent etre inclues dans ce cadre. Si certaines statistiques ne sont pas disponibles des estimations peuvent etre inclues si la marge d'erreur estimee est raisonable.

BC HGR CS/PS

CALCUL DU COUT DE VENTE DE MEDICAMENTS
ET MATERIELS MEDICALES

Periode: __/__ - __/__

Schedule A

	Nom de l'hopital centre de sante ou poste de sante	(C1) Achats de medicaments et mat. medicaux au BC	(C2) Autres achats de medicaments et mat. medicaux	(C3) Dons valorises de medicaments et mat. medicaux	(C4) Cout de vente des medicaments et mat. medicaux (C1+C2+C3)
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2	HGR				
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	T O T A L	(C10)	(C20)	(C30)	(C40)

BUREAU CENTRAL
RESULTAT DE FONCTIONNEMENT
Periode: __/__ - __/__

Schedule B

B1 Recettes de fonctionnement
- B1a Frais de supervision centres de sante
- B1b Ventes de medicaments et mat. medic. a l'HGR - - - - -
- B1c Ventes de medicaments et mat. medic.aux CS/PS - - - - -
- B1d Autres recettes de fonctionnement
  - _____
  - _____
  - _____ - - - - -

B10 Recettes de fonctionnement avant subventions - - - - - -

B2 Subventions de fonctionnement
- B2a Etat Zairois
- B2b1 ONG_____ - - - - -
- B2b2 _____ - - - - -
- B2b3 _____ - - - - -
- B2b4 _____ - - - - -
- B2b5 _____ - - - - -
- B2b0 Subventions totales des ONG - - - - -
- B20 Subventions de fonctionnement totales - - - - -

B30 Recettes de fonctionnement totales (B10+B20) - - - - - -

B4 Depenses de fonctionnement bu BC
- B4a Salaires et primes des employes du BC - - - - -
- B4b Cout vente des med.et mat.med.vendus a l'HGR/CS/PS - - - - -
- B4c Entetien vehicules et batiments au BC - - - - -
- B4d Carburants et lubrifiants des equipements du BC - - - - -
- B4e Fournitures de bureau du BC - - - - -
- B4f Autres depenses du BC _____
  - _____
  - _____
  - _____ - - - - -
- B40 Depenses de fonctionnement totales

B50 Resultat de fonctionnement avant subventions (B10-B40) - - - - - -

B60 Resultat de fonctionnement apres subventions (B30-B40) - - - - - -

B7 Depenses de fonctionnement encourues par le BC pour l'HGR
- B7a Salaires et primes de l'HGR payes par le BC - - - - -
- Autres depenses de l'HGR payees par le BC
- B7b _____
- B7c _____ - - - - -
- B7d _____ - - - - -
- B70 Total depenses de l'HGR encourues par le BC - - - - -

B8 Depenses de fonctionnement encourues par le BC pour les CS/PS - - - - - -
- B8a Salaires et primes des CS/PS encourues par le BC - - - - -
- Autres depenses des CS/PS payees par le BC
- B8b _____
- B8c _____ - - - - -
- B8d _____ - - - - -
- B80 Total depenses des CS/PS encourues par le BC - - - - -

B90 Total depenses de fonctionnement encourues par le BC pour l'HGR/CS/PS (B70+B80) - - - - - -

B100 Surplus (deficit) du BC (B60-B90) - - - - - -

BUREAU CENTRAL
INVESTISSEMENTS

Schedule B (cont.)

Periode: __/__ - __/__

B11 Sources de fonds d'investissement
Subventions d'investissement recues par le BC
B11a De l'Etat zairois
B11b1 Des ONG _____ - - - - -
B11b2 _____ - - - - -
B11b3 _____ - - - - -
B11b4 _____ - - - - -
B11b0 Sub. d'investissement totales des ONG au BC - - - - -
B110 Subventions d'investissement totales (B11a+B11b0) - - - - - - - - - - - -

B120 Autres sources de fonds d'investissement - - - - - - - - - - - -

B130 Sources de fonds d'investissement totales (B110+B120) - - - - - - - - - - - -

B14 Investissements faits par le BC
B14a Construction de batiments au BC - - - - -
B14b Achat de vehicules et autre equipement pour le BC - - - - -
B14c Investissements a l'HGR - - - - -
B14d Investissements aux CS/PS - - - - -
B14e Autres investissements - - - - -
B140 Investissements totaux - - - - - - - - - - - -

B150 Sources de fonds d'investissement non depensees pendant la periode (B130-B140) - - - - - - - - - - - -

HOPITAL GENERAL DE REFERENCE
RESULTAT DE FONCTIONNEMENT
Periode: __/__ - __/__

Schedule C

E1	Recettes de fonctionnement		
E1a	Services ambulatoires au dispensaire		
E1b	Services hospitaliers	------	
E1c	Ventes de medicaments et materiels medicaux	------	
E1d	Autres recettes de fonctionnement	------	
E10	Recettes de fonctionnement avant subventions	------	

E2	Subventions de fonctionnement		
E2a	Bureau central		
E2b	Etat Zairois, subventions directes a l'HGR	------	
E2c	ONG, subventions directes a l'HGR	------	
E2c1	_____		
E2c2	_____	------	
E2c3	_____	------	
E2c0	Subventions directes totales des ONG a l'HGR	------	
E20	Subventions de fonc. totales (E2a+E2b+E2c0)	------	
E30	Recettes de fonctionnement totales		

E4	Depenses de fonctionnement		
E4a	Salaires et primes		
E4b	Cout de vente med. et mat. med.	------	
E4c	Entretien vehicules et batiments	------	
E4d	Carburant et lubrifiants	------	
E4e	Fournitures de bureau	------	
E4f	Autres depenses	------	
E40	Depenses de fonctionnement totales	------	

E50	Resultat de l'HGR avant subventions (E10-E40)		

E60	Resultat de l'HGR apres subventions (E30-E40)		

E70	Pourcentage d'autofinancement, HGR (E10 divise par E40)		------ %

INVESTISSEMENTS

E8	Sources de fonds d'investissement		
	Subventions d'investissement recues par l'HGR		
E8a	Du Bureau central, subv. d'inv.pour l'HGR (B14c)	------	
E8b	De l'Etat zairois, subv. d'inv. directes a l'HGR	------	
E8c	Des ONG, subv. d'inv. directes a l'HGR		
E8c1	_____		
E8c2	_____	------	
E8c3	_____	------	
E8c0	Subv. d'inv. directes totales des ONG a l'HGR	------	
E80	Subv. d'inv. totales (E8a+E8b+E8c0)	------	

E90	Autres sources de fonds d'investissement		

E100	Sources de fonds d'investissement totales (E80+E90)		

E11	Investissements faits a l'HGR		
E11a	Construction de batiments		
E11b	Achats d'equipes medicales	------	
	Autres investissements	------	
E11c	_____		
E11d	_____	------	
E110	Investissements totaux	------	

E120	Sources de fonds d'investissement non depensees pendant la periode (E100-E110)		

CENTRES DE SANTE POSTES DE SANTE
RESULTAT DE FONCTIONNEMENT
Periode: __/__-__/__

Schedule D

	Nom du centre de sante ou poste de sante	(F1a) Recettes de consultations curatives, cartes preventives et examens de laboratoire	(F1b) Ventes de medicaments et materiels medicales	(F1O) Recettes de fonctionnement avant subventions (F1a+F1b)	(F2a) Subventions de fonctionnement de l'Etat Zairois	(F2b) Subventions de fonctionnement des ONG	(F2c) Autres subventions de fonctionnement	(F2O) Subventions de fonctionnement totales (F2a+F2b+F2c)	(F3O) Recettes de fonctionnement totale: (F1O+F2O)	(F4a) Salaires et primes	(F4b) Cout de vente des medicaments et materiels medicaux vendus pendant la periode	(F4c) Frais de supervision payes au BC	(F4d) Entretient de batiments et material roulant	(F4e) Fournitures de bureau	(F4f) Autres depenses de fonctionnement	(F4O) Depenses de fonctionnement totales (F4a+F4b+F4c+F4d+F4e+F4f)	(F5O) Resultat des CS/PS avant subventions (F1O-F4O)	(F6O) Resultat des CS/PS apres subventions (F3O-F4O)	(F7O) Pourcentage d'autofinancement (F1O divise par F4O)
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	TOTAL	(F1a)	(F1b)	(F1O)	(F2a)	(F2b)	(F2c)	(F2O)	(F3O)	(F4a)	(F4b)	(F4c)	(F4d)	(F4e)	(F4f)	(F4O)	(F5O)	(F6O)	(F7O)

Schedule D (cont.)

CENTRES DE SANTE/POSTES DE SANTE
INVESTISSEMENTS
Periode: __/__-__/__

	Nom du centre de sante ou poste de sante	(F8a) Subventions d'investissement du Bureau central	(F8b) Subventions d'investissement de l'Etat Zairois	(F8c) Subventions d'investissement des ONG	(F80) Subventions d'investissement totales (F8a+F8b +F8c)	(F90) Autres sources de fonds d'investissement	(F100) Sources de fonds d'investissement totales (F80+F90)	(F11a) Construction de batiments	(F11b) Achats d'equipes medicales	(F11c) Autres investissements	(F110) Investissements totaux (F11a+F11b +F11c)	(F120) Subventions d'investissement non depensees pendant la periode (F100-F110)
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	TOTAL	(F8a)	(F8b)	(F8c)	(F80)	(F90)	(F100)	(F11a)	(F11b)	(F11c)	(F110)	(F120)

ZONE DE SANTE DE _____
RESULTAT DE FONCTIONNEMENT CONSOLIDE
Periode: __/__-__/__

Schedule E

1	Recettes de fonctionnement		
A1a	Autres recettes de fonctionnement du BC (B1d)		
A1b	Vente de services ambulatoires au dispensaire de l'HGR (E1a)	- - - - -	
A1c	Vente de services hospitaliers a l'HGR (E1b)	- - - - -	
A1d	Autres recettes de fonctionnement a l'HGR (E1d)	- - - - -	
A1e	Recettes de consultations CS/PS (F1a)	- - - - -	
A1f	Vente de medicaments et mat. med. BC (B1b+B1c)	- - - - -	
A1g	Marge benef.vente de medics.et mats.med. HGR (E1c-E4b)	- - - - -	
A1h	Marge benef.vente de medics.et mats.med. CS/PS (F1b-F4b)	- - - - -	
A10	Recettes de fonctionnement avant subventions	- - - - -	
			- - - - -
2	Subventions de fonctionnement		
A2a1	Subv.de fonc.de l'Etat Zairois pour le BC (B2a)		
A2a2	Subv.de fonc. directes de l'Etat Zairois pour l'HGR (E2b)	- - - - -	
A2a3	Subv.de fonc. directes de l'Etat Zairois pour les CS/PS (F2a)	- - - - -	
A2a0	Subventions de fonctionnement totales de l'Etat Zairois	- - - - -	
A2b1	Subv.de fonc. des ONG pour le BC (B2b0)		- - - - -
A2b2	Subv.de fonc. directes des ONG pour l'HGR (E2c0)	- - - - -	
A2b3	Subv.de fonc. directes des ONG pour les CS/PS (F2b)	- - - - -	
A2b0	Subventions de fonctionnement totales des ONG	- - - - -	
A20	Subventions de fonctionnement totales de la ZS (A2a0+A2b0)		- - - - -
			- - - - -
3	Recettes de fonctionnement totales de la ZS (A10+A20)		
			- - - - -
	Depenses de fonctionnement		
A4a1	Salaires et primes des employes du BC (B4a)		
A4a2	Salaires et primes des employes de l'HGR (E4a)	- - - - -	
A4a3	Salaires et primes des employes des CS/PS (F4a)	- - - - -	
A4a0	Salaires et primes totales de la ZS	- - - - -	
A4b1	Entretien vehicules et batiments BC (B4c)		- - - - -
A4b2	Entretien vehicules et batiments HGR (E4c)	- - - - -	
A4b3	Entretien vehicules et batiments CS/PS (F4c)	- - - - -	
A4b0	Entretien vehicules et batiments totales ZS	- - - - -	
A4c1	Carburants et lubrifiants BC (B4d)		- - - - -
A4c2	Carburants et lubrifiants HGR (E4d)	- - - - -	
A4c0	Carburants et lubrifiants totales	- - - - -	
A4d1	Fournit. de bureau et autres dep. de fonct. BC (B4e+B4f)		- - - - -
A4d2	Fournit. de bureau et autres dep. de fonct. HGR (E4e)	- - - - -	
A4d3	Fournit. de bureau et autres dep. de fonct. CS/PS (F4e)	- - - - -	
A4d0	Fournit. de bureau et autres dep. de fonct. totales ZS	- - - - -	
A4e0	Cout de vente medicaments et mat. med. (B4b)		- - - - -
A40	Depenses de fonctionnement totales ZS (A4a0+A4b0+A4c0+A4d0+A4e0)		- - - - -
0	Resultat de la ZS avant subventions (A10-A40)		- - - - -
0	Resultat de la ZS apres subventions (A30-A40)		- - - - -
0	Pourcentage d'autofinancement de la ZS (A10 divise par A40)		

ZONE DE SANTE DE _____
INVESTISSEMENTS CONSOLIDES
Periode: __/__-__/__

Schedule E (cont

A8 Sources de fonds d'investissement

A8a1	Subv. d'inv. de l'Etat Zairois pour le BC (B1a)	- - - - -	
A8a2	Subv. d'inv. de l'Etat Zairois pour l'HGR (E8b)	- - - - -	
A8a3	Subv. d'inv. de l'Etat Zairois pour le BC (F8b)	- - - - -	
A8a0	Subv. d'inv. totales de l'Etat Zairois pour la ZS		- - - - -
A8b1	Subv. d'inv. des ONG pour le BC (B11b0)	- - - - -	
A8b2	Subv. d'inv. directes des ONG pour l'HGR (E8c0)	- - - - -	
A8b3	Subv. d'inv. directes des ONG pour les CS/PS (F8c)	- - - - -	
A8b0	Subv. d'inv. totales des ONG pour la ZS		- - - - -
A80	Subv. d'inv. totales pour la ZS (A8a0+A8b0)		- - - - -

A9 Autres sources de fonds d'investissements

A9a	Autres sources de fonds d'investissement BC (B120)	- - - - -	
A9b	Autres sources de fonds d'investissement HGR (E90)	- - - - -	
A9c	Autres source de fonds d'investissement CS/PS (F90)	- - - - -	
A90	Autres sources de fonds d'investissement totales ZS		- - - - -

A100 Sources de fonds d'investissement totales (A80+A90) - - - - -

A11 Investissements

A11a	Investissements au BC (B14a+B14b)	- - - - -	
A11b	Investissements a l'HGR (E110)	- - - -	
A11c	Investissements aux CS/PS (F110)	- - - - -	
A110	Investissements totaux		- - - - -

A120 Sources de fonds d'inv. non depensees pendant la periode (A100-A110) - - - - -

Schedule F

STATISTIQUES D'UTILISATION DES SERVICES
DE SANTE A L'HGR ET AUX CS/PS
Periode: __/__-__/__

	Nom du centre de sante ou poste de sante	(G1) Consultations curatives nouveau cas	(G2) Consultations curatives ancien cas	(G3) Consultations prenatales	(G4) Nombre d'inscrits consultations prenatales	(G5) Consultations pre-scolaires	(G6) Nombre d'inscrits consultations pre-scolaires	(G7) Consultations naissances desirables
	PRIX MOYEN A l'HGR							
	AUX CS/PS							
1	HGR							
2	CS/PS							
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4								
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	TOTAL							

STATISTIQUES D'UTILISATION DES SERVICES
DE SANTE A L'HGR ET AUX CS/PS
Periode: __/__-__/__

Schedule F (con

	Nom du centre de sante ou poste de sante	(G8) Autres consultations	(G9) Accouchements	(G10) Interventions chirurgicales	(G11) Examens de laboratoire	(G12) Examens R.X.	(G13) Nombre d'hospitalisations	(G14) Journees d'hospitalisations
	PRIX MOYEN A l'HGR AUX CS/PS							
1	HGR							
2	CS/PS							
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	TOTAL	(G8)	(G9)	(G10)	(G11)	(G12)	(G13)	(G14)

Appendix B
Table B.1
1986 Financial Statement of
the Cental Office *
(zaires)

CENTRAL OFFICE	BIBANGA	BOKORO	KANIAMA	SONA-BATA
Operating Revenue				
Supervision fees paid by health centers(1)	5,249	494,652	75,200	149,006
Sale of drugs and medical supplies	209,779	1,543,580	1,807,024	585,185
Other(2)	32,565	14,815	896,247	0
Total operating revenue	247,593	2,053,047	2,778,471	734,191
Operating expenses				
Salaries and fringe benefits	393,035	468,221	401,283	160,548
Drugs and medical supplies(3)	149,842	1,765,401	1,302,705	486,640
Maintenance of vehicles and buildings	360,038	23,055	35,520	16,502
Carburant and lubricants	0	234,617	405,833	36,792
Office supplies	11,728	46,964	42,160	21,000
Other(4)	297,620	162,780	279,438	110,812
Total operating expenses	1,212,263	2,701,038	2,466,939	832,294
Operating profit (loss) before subsidies	(964,670)	(647,991)	311,532	(98,103)
Operating subsidies				
Government of Zaire	0	109,420	22,728	40,000
Non-governmental organizations(5)	2,269,945	487,190	115,000	0
Total operating subsidies	2,269,945	596,610	137,728	40,000
Operating profit (loss) after subsidies	1,305,275	(51,381)	449,260	(58,103)
Investments(6)	254,700	1,282,592	308,000	364,400
Investment subsidies				
Government of Zaire	0	0	0	0
Non-governmental organizations(7)	300,000	1,598,923	568,000	364,400
Total investment subsidies	300,000	1,598,923	568,000	364,400
Unused investment subsidies	45,300	316,331	260,000	0

*: See notes on the next page.

Appendix B

Notes to Table B.1

Footnotes Bibanga

1. Only three health centers agreed to pay supervision fees.
2. cash contribution by the community
3. The cost of drugs sold was not readily available, especially die to the negative effect of inflation on the facility's accounting system. The cost has been estimated based on the information that in Bibanga all drugs are sold with a 40% mark-up.
4. training and per diem
5. SANRU, ECZORT, Catholic Church
7. ECZORT

Footnotes Bokoro

4 Excludes extraordinary payment of a 438,420 zaires tax on imported drugs and supplies.
5 Cooperation Belge
7 SANRU 305,540 zaires; Canadian Embassy 565,000 zaires; Misereor 728,000 zaires

Footnotes Kaniama

2. car rental, sales of gasoline, corn, and services
3. Estimated based on a 20% mark-up on drugs. See footnote g for Bokoro.
5. FOPERDA
6. SANRU 241,000 zaires; Embassy of Holland 112,000 zaires; FOMETRO 215,000 zaires
7. Investments made by the central office at the reference hospital: 75,000 zaires. Investments made by the central office at the health centers: 421,139 zaires.

Footnotes Sona-Bata

1. Includes supervision fees and contributions of HC/HP to the central offices expenses. In addition, HC/HP transfer their revenue from consultations to the central office (378,744 zaires in 1986) which in turn pays the salaries of the HC/HP employees (295,200 zaires in 1986). Thus, an additional net contribution of 83,544 zaires was made by HC/HP to the central office.
6. Investments include 157,900 zaires in personnel training and 206,500 zaires in water source improvement.
7. Personnel training was financed by GTR (100,000 zaires) and SANRU (57,900 zaires). Water source improvement was financed by SANRU.

Appendix B
Table B.2
1986 Financial Statement
of the Reference Hospitals
(zaires)

	BIBANGA	BOKORO	KANIAMA	SONA-BATA
GENERAL HOSPITAL				
Operating Revenue				
Ambulatory services	924,505	0	149,580	218,033
Inpatient services	3,808,767	n/a	1,908,597	6,403,561
Sales of drugs	2,948,476	n/a	3,023,198	1,695,681
Other	0	954	0	16,870
Total operating revenue	7,681,748	1,361,696	5,081,375	8,334,145
Operating expenses				
Salaries	4,917,633	828,820	1,292,185	2,117,996
Drugs	1,848,713	404,720	3,690,698	2,217,471
Maintenance veh. and bdgs.	1,562,204	299,817	314,680	354,463
Fuel and lubricants	288,930	25,601	110,200	336,974
Other expenses	1,315,273	160,178	569,991	4,554,935
Total operating expenses	9,932,753	1,719,136	5,977,754	9,581,839
Operating profit (loss) before subsidies	(2,251,005)	(357,440)	(896,379)	(1,247,694)
Operating subsidies				
Government of Zaire	25,000	0	637,173	44,910
Donors	3,458,596	357,440	272,293	0
Total operating subsidies	3,483,596	357,440	909,466	44,910
Investments	506,497	716,560	0	0
Investment subsidies				
Government of Zaire	0	0	0	0
Donors	1,129,238	716,560	0	0
Total investment subsidies	1,129,238	716,560	0	0
Number of bed days	n/a	14,053	15,047	34,470
Number of admissions	n/a	1,199	3,348	3,769
Average expenditure per bed day	n/a	122	397	278
Average expenditure per admission	n/a	1,434	1,785	2,542

Footnote Sona-Bata
It is unclear what the unusually high item "Other expenses" includes.

Appendix B
Table B.3
1986 Combined Financial Statement
of the Health Centers
(zaires)

HEALTH CENTERS	BIBANGA	BOKORO	KANIAMA	SONA-BATA
Operating Revenue				
Sales of curative and prev. health services	322,414	941,671	466,781	437,102
Sales of drugs	557,379	1,897,680	905,188	382,714
Total operating revenue	879,793	2,839,351	1,371,969	819,816
Operating expenses				
Salaries	315,483	728,312	584,970	295,300
Drugs	252,568	1,332,601	781,352	382,714
Supervision fees	6,534	348,787	0	133,456
Supplies, miscellaneous	140,156	489,251	49,109	0
Total operating expenses	714,741	2,898,944	1,415,431	811,470
Operating profit (loss) before subsidies	165,052	(59,593)	(43,462)	8,346
Operating subsidies				
Government of Zaire	0	281,684	17,500	0
Donors	0	0	68,397	0
Total operating subsidies	0	281,684	85,897	0
Investments	23,360	550,473	421,139	306,045
Investment subsidies				
Government of Zaire	0	0	0	0
Donors	23,360	1,313,111	421,139	306,045
Total investment subsidies	23,360	1,313,111	421,139	306,045
Number of health centers:	8	34	14	17
Average annual operating revenue per health center	109,974	83,510	97,998	48,224
Average annual operating expenses per health center	89,343	85,263	101,102	47,734

Appendix C
Table C.1
Operating Revenues
and Expenses
1985 - 1986
(Thousands of $ at the Exchange Rate of Each Year (1))

	BIBANGA		BOKORO		KANIAMA		SONA-BATA	
	1985	1986	1985	1986	1985	1986	1985	1986
COMBINED HEALTH ZONE								
Operating revenue	n/a	145	67	66	91	131	n/a	155
Operating expenses	n/a	196	74	79	106	143	n/a	177
CENTRAL OFFICE								
Operating revenue	3	4	8	8	n/a	16	2	2
Operating expenses	12	17	8	15 (2)	n/a	19	5	5
REFERENCE HOSPITAL								
Operating revenue	98	128	23	22	58	85	n/a	139
Operating expenses	99	166	30	28	66	100	n/a	160
HEALTH CENTERS								
Operating revenue	n/a	14	44	47	32	23	n/a	13
Operating expenses	n/a	11	44	48	39	23	n/a	13

Notes:
(1) Average annual exchange rates used: 1985: 1$ = 50 Z; 1986: 1$ = 59.6 Z (source:IMF)
(2) Expenses exclude an extraordinary import duty tax of $7,307

Table C.2
Operating Revenues
and Expenses
1985 - 1986
(Thousands of Belgian Francs at the Exchange Rate of Each Year (1))

	BIBANGA		BOKORO		KANIAMA		SONA-BATA	
	1985	1986	1985	1986	1985	1986	1985	1986
COMBINED HEALTH ZONE								
Operating revenue	n/a	6,482	4,020	2,992	5,421	5,883	n/a	6,931
Operating expenses	n/a	8,767	4,447	3,570	6,306	6,410	n/a	7,944
CENTRAL OFFICE								
Operating revenue	213	185	504	381	n/a	727	154	111
Operating expenses	718	795	510	700 (2)	n/a	872	302	258
REFERENCE HOSPITAL								
Operating revenue	5,872	5,754	1,371	1,020	3,497	3,806	n/a	6,243
Operating expenses	5,902	7,440	1,787	1,287	3,954	4,478	n/a	7,177
HEALTH CENTERS								
Operating revenue	n/a	659	2,648	2,127	1,917	1,027	n/a	614
Operating expenses	n/a	535	2,618	2,171	2,345	1,060	n/a	607

Notes:
(1) Annual average exchange rate: 1 B.F. = 0.84 Z in 1985 and 1.33 Z in 1986 (source: IMF).
(2) Expenses exclude an extraordinary import duty tax of 328,000 Belgian francs.