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FINAL REPORT

MARIE STOPES TANZANIA

APRIL-OCTOBER 1997

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Stephen J. Sacca**

**MANAGEMENT SCIENCES FOR HEALTH
FAMILY PLANNING MANAGEMENT DEVELOPMENT PROJECT**

Under USAID Cooperative Agreement No.: CCP-3055-A-00-5000-00
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Final Report of FPMD/MSH Work with Marie Stopes Tanzania April-October 1997

Introduction and Background

At the request of Marie Stopes Tanzania (MST), USAID/Dar es Salaam sought the assistance of the Family Planning Management Development (FPMD) project of Management Sciences for Health (MSH) to work with MST to improve their cost recovery strategy, in the broad context of overall financial performance and operating efficiency of its facilities. The anticipated results of this assistance, as stated in the FPMD Management Development Plan (MDP), are that MST staff will have both the skills and tools to:

- examine and analyze their financial performance in the context of the broad range of factors that constitute financial sustainability and operating efficiency, and
- improve their existing Cost Recovery Strategy and to take the necessary action to implement the new strategy and to perform future cost analyses.

This technical assistance was provided during three visits to Tanzania in April, July and October, 1997. Funding for the first two visits was provided by USAID Africa Regional Funds and the third visit was funded with FPMD core support funds. At the beginning of this assistance, in April 1997, MST was providing integrated family planning, reproductive health and basic curative services in seven clinics. The program in Tanzania is slated to expand rapidly to more than 30 clinics over the next few years and the request for FPMD technical assistance relates to the need for enhanced cost recovery and an improved financial strategy in light of this proposed rapid expansion.

Activities and Results from the Three Visits

During the first visit, reported in the FPMD Progress Report of the visit of April 10-25, 1997, several intermediate results were achieved. The concepts of costs and revenue analysis (the CORE Analysis Tool) were introduced in the context of the rapid expansion of MST's program in Tanzania. Also, baseline data were collected on programmatic and financial status of each clinic. These data included fixed operating costs, projected service volumes by type of service, and unit costs for family planning services.

Intermediate results of the second visit in July included the completion of data collection about reproductive health (maternal and child health and obstetrics) and curative services and verification of the data for all clinics. In addition, headquarters and clinic management staff came together to review the CORE findings to date and to clarify the standard times, medicines

and supplies used for each service in the CORE tool. Modifications were made to improve the CORE tool and to customize it for use in the MST situation.

Between the second and third visits to Tanzania, the consultants met in London at the headquarters of Marie Stopes International (MSI) to debrief and present the results so far in our work with MST. We were joined on that visit by Grace Lusiola, the Executive Director of MST, who presented the benefits and issues resulting from the use of CORE by MST. This presentation was attended by approximately one dozen of the staff of MSI as well as by the Program Director of Marie Stopes Malawi who expressed great interest in trying to implement CORE in that country, perhaps with assistance of MST key counterparts.

The third and final visit was undertaken for the purpose of examining the results (benefits and outstanding issues) and dissemination of the MST/FPMD technical assistance experience. A half-day dissemination workshop, attended by local, regional and international representatives of the Ministry of Health, non-governmental organizations (NGOs), donors, and the private sector was carried out by staff of MST with input from the FPMD consultants. (See Attachment 1 for the workshop agenda, participant list, and workshop handouts).

Benefits of CORE to Marie Stopes Tanzania

The consultants held a brainstorming meeting with MST staff to review the benefits and outstanding issues related to their use of CORE during the third visit. This discussion was used to frame the benefits and issues presentation for the half-day workshop in which selected clinic managers and the key counterparts of the consultants participated. The presentation of this discussion is appended to this report as Attachment 2.

Products of the Work with MST

At the end of these three technical assistance visits, the MST staff has complete sets of the CORE spreadsheets, customized for MST, for the 9 existing clinics (7 original and 2 newly opened ones). These contain 1997 planning data and will be updated for 1998 in the near future by MST staff. Also, based on a request of MST Executive Director and headquarters staff, a summary spreadsheet showing organizational summary CORE results was developed. In addition, an intermediary level spreadsheet which links clusters of clinics under the new decentralized management structure to be introduced as part of the MST expansion plan was developed and left with MST for future use. (See examples of all three spreadsheets in Attachments 3, 4, and 5.

Feedback from MST and USAID Tanzania

Two "testimonial" e-mail messages were received following the final of the three technical assistance trips to Tanzania. These messages, which attest to the response to and success of this assistance, are appended as Attachments 6 and 7.



MARIE STOPES
Tanzania
Providing Reproductive Health Care Countrywide

Marie Stopes Tanzania
280 Mwenge Village, P O Box 7072
Dar es Salaam; Tanzania
Tel 051 73536/75350 Fax 051 75350

October 14 1997

To

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.....
.....
.....

Dear Sir/Madam

**RE: INVITATION FOR CORE-TOOL DISSEMINATION
WORKSHOP AT KILIMANJARO HOTEL
TANZANIA ROOM ON 22 OCTOBER, 1997**

You are kindly invited to attend the dissemination workshop on Cost/Revenue (CORE) Analysis Tool to be held at Kilimanjaro Hotel on 22/10/1997 at 08:30 - 12:00 noon. The idea is to share the results of sustainability study done by Marie Stopes Tanzania assisted by consultants from Management Sciences for Health Boston, U.S.A.

Attached hereunder please find:

1. Timetable
2. Introduction to CORE Tool Analysis

Please confirm your participation using the following telephone numbers:

0812 781 975/0812 786 039/0812 785 986

Looking forward to seeing you.

Yours Sincerely

Grace Lusola
Grace Lusola
EXECUTIVE DIRECTOR

Attachment 1

Workshop Documents

**MARIE STOPES TANZANIA PROGRAMME FOR CORE-TOOL
DISSEMINATION WORKSHOP AT KILIMANJARO HOTEL -
TANZANIA ROOM ON 22 OCTOBER, 1997**

Time	Activities	Responsible Person
8:30	Participant arrival	
9.00-9.10	Introductory remarks	Dr.Ali Mzige
9.10-9.15	- Introducing Guest of Honour	Dr.P.Kilima
9:15-9:25	- Key Note Address	Hon.Gladness Mziray (MP)
9.25-10:00	Introduction to Cost Revenue (CORE) Analysis	Mr.Stephen Sacca Sallie Graig Huber
10.00-11.00	<u>Benefits & Issues</u> Selected clinic-Ilala Selected Hosp. Temeke Finance & Procurement Benefit (Org.) Issues	Rehema Kahando Hope Makangale John Chaggama Grace Lusiola Naomi Achimpota
11.00-11.25	TEA BREAK	
11.25-11.55	Discussion	
11.55-12.00	Vote of thanks	Grace Lusiola, Executive Director, Marie Stopes Tanzania

MARIE STOPES TANZANIA

CORE TOOL DISSEMINATION WORKSHOP

22 October, 1997

Registration Form

S/N	Name	Title/Organisation	Signature
1.	MAXIMILLIAN MAPUNDA	Health Economist MOH	
2.	DR. ALI A. MZIGE	PMO MCH/FP MOH	
3.	DR M. WIKESZI	MST	
4.	MR. L. SWAI	COMMUNICATED	
5.	Seus Boniventura	Matanzakazi	
6.	Dr E. Ngirwanungu	IEC - NFFP - MOH	
7.	Rosemary Mwalekwa	McFing Newspaper - PSI	
8.	Mwamini Masari	M/Agent PSI	
9.	Kelly Forrest	PSI	
10.	Feddy Mwanga	CARE/TAMA Partnership	
11.	Robert Curran	USAID/HPW Office	
12.	Rebecca Melony	Marie Stopes	
13.	DR O.Y. Mbutumba	THA	
14.	DR. M.K. NTABAYE	MOH	
15.	MR LB MUNGU	DG - TOHS	

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MARIE STOPES TANZANIA

CORE TOOL DISSEMINATION WORKSHOP

22 October, 1997

Registration Form

S/N	Name	Title/Organisation	Signature
16.	Dr. J. Kahama	DMO - Ilala	[Signature]
17	Dr. A. D. Ruwase	UMATI	[Signature]
18	GILBERT JOHN	SDA DAR R.H/FP COORDINATOR	[Signature]
19	Hon. Gladness Mzingi	DEP M. D. W.	[Signature]
20	A. Y. KAHESA	P HOCA)	[Signature]
21	DR. P. SENGU	NAC P	[Signature]
22	Mielko Yabuta	ASSISTANT Representative UNEPA	[Signature]
23	David I. Leningze	BBC World Service Box 5287, Dar.	[Signature]
24	Dr. Mugula H.	DMO - TEMEKE	[Signature]
25	D. Min'ndu	News Reporter	[Signature]
26	Ti Nkwana	News Reporter	[Signature]
27	S. PAIMCIC	SITASA	[Signature]
28	JOHN MAKANGA	FREELANCE	[Signature]
29	JOYCE MKINGA	THE GUARDIAN	[Signature]
30	Esther Sangwi	ITV	[Signature]

MARIE STOPES TANZANIA

CORE TOOL DISSEMINATION WORKSHOP

22 October, 1997

Registration Form

S/N	Name	Title/Organisation	Signature
31	BEATRICE NDOSSI	ITV/RO	<i>[Signature]</i>
32	FANUEL MGOJIX	ITV/RO	<i>[Signature]</i>
33	ROSE MASENGI	MSA	<i>[Signature]</i>
34	Shaba ^{Barnabas} News Paper ^{Legislator}	Shaba	<i>[Signature]</i>
35	Rwenzabu Ruzambulana	Alasiri	<i>[Signature]</i>
36	Dr. Jeff Ashley	USAID/DSM	<i>[Signature]</i>
37	Alfred Mbogora	The Guardian	<i>[Signature]</i>
38	SAMSON KIMWASA	DAR LEO	<i>[Signature]</i>

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MARIE STOPES TANZANIA

CORE TOOL DISSEMINATION WORKSHOP

22 October, 1997

Registration Form

S/N	Name	Title/Organisation	Signature
1	Naomy Achimputa	Marie Stopes Tanzania	NAchimputa
2	Rosemary Sallwani	MSI	Bali
3	Grace Lusola	MSI	
4	Agnes Lyimo	MSI	
5	Blandius Rensen	MSI	B.
6	Blandius Mapunda	MSI	B.
7	Hellen Makaranga	MSI	Makaranga
8	Furjan Masaid	MSI	Masaid
9	Hope Makoyale	MSI / Kinoko	hm.
10	JUSTINE MASHUKU	MSI	JN
11	Margareth Jacob	MSI / IRINGA	J.
12	MEDINA MUYEGA	MSI / KIBAHU	Muyega
13	MARGARET GRINGAYI	MSI / IRINGA	Gringayi
14	GRACE MBOKONG	MSI / MAKAMBO	G.
15	Rhonica Ngandu	MSI / HO	Rh.

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MARIE STOPES TANZANIA

CORE TOOL DISSEMINATION WORKSHOP

22 October, 1997

Registration Form

S/N	Name	Title/Organisation	Signature
16	Mary Olowu	N/O Marie Stopes	<i>[Signature]</i>
17	V. Nkurunziza	HM Marie Stopes	<i>[Signature]</i>
18	BASSO JB	CO Marie Stopes - mobile	<i>[Signature]</i>
19	George Nassan	NI's Marie Stopes	<i>[Signature]</i>
20	Casslyne Ndekinz	NO Marie Stopes	<i>[Signature]</i>
21	Eshider Kwaga	NO Marie	<i>[Signature]</i>
22	Dr. Mung'ellu	Deputy HM.	<i>[Signature]</i>
23	Dr. W.S. Mcheli	Amo. Marie. ST	<i>[Signature]</i>
24	Dr. N.P. Mushi	MARIE STOPES T2	<i>[Signature]</i>
25	M. I. Abdallah	KIBAKA	<i>[Signature]</i>
26	J. M. Mushi	MARIE/KIBAKA	<i>[Signature]</i>
27	Dr. I.H. Msambi	Amo - MST	<i>[Signature]</i>

BEST AVAILABLE COPY

CORE-The Cost-Revenue Analysis Tool

What is CORE?

The Cost-Revenue Analysis Tool (CORE) is a spreadsheet-based planning tool designed to help managers of family planning and other health organisations to improve the efficiency, coverage and financial viability of their services. CORE is especially useful for organizations wishing to know the cost of adding reproductive and other health services to existing services, for expansion planning and for organizations needing to use limited resources more efficiently.

CORE provides a mechanism for analyzing and comparing a clinic or organization's costs and revenues service by service. Managers can use CORE to analyze the costs and revenues of their current services and consider the costs and revenues of possible future service scenarios. CORE helps managers make realistic plans to maintain or improve the quality of their services while controlling their costs, using their resources wisely, and broadening their resource base.

The CORE tool provides two levels of spreadsheets--one for individual service delivery points/clinics and one for organizations with more than one clinic which summarizes and compares the information from the several sites.

What are the Benefits from Using CORE?

Organizations gain important benefits from applying CORE including the following:

- useful information for increasing financial sustainability,
- enhanced staff understanding of costs, revenues, overall financial performance, and clinic performance,
- staff cohesiveness through using multidisciplinary teamwork in analyzing programmatic and financial relationships and in considering alternative actions, and
- staff recognition of their organization's management information needs.

How has CORE been applied in Tanzania?

Since April 1997, Marie Stopes Tanzania has been working with consultants from Management Sciences for Health, Boston, USA in the use of the CORE analysis tool for planning and managing its network of seven existing clinics and in planning for rapid expansion to a number of additional clinics. This workshop is designed to share this experience with our colleagues within Tanzania and beyond.

October 1997

FPMD Technical Notes

CORE: A Tool for Sustainability

INTRODUCING THE COST REVENUE ANALYSIS TOOL

The Cost Revenue Analysis Tool (CORE) is a spreadsheet-based tool designed to help managers increase the cost-effectiveness of their clinics in order to reach financial sustainability and achieve coverage targets. CORE is especially useful for organizations wishing to know the cost of adding reproductive health services to existing services and for organizations needing to use limited resources more efficiently.

FPMD developed CORE to help mid- and senior-level managers of family planning and health organizations determine actual and potential costs, revenues, and surpluses or deficits of their services at existing or planned clinics. CORE helps managers to project and monitor the financial impact of management decisions about the expansion of service delivery points, clinic site location, service delivery packages, staffing patterns, compensation schemes, and prices.

CORE is a very adaptable tool. Managers can update CORE on a periodic basis in order to monitor their organization's progress toward cost-revenue targets. Managers can insert or delete all types of health services into the standard tool. Separate financial and performance indicators allow managers to quickly view the information they need in assessing performance. They can easily perform "what if" analyses to project costs and revenues for scenarios with different staffing patterns and client volumes.

WHAT MANAGERS CAN DO WITH CORE

Cost Recovery: Using CORE, managers can estimate the cost-recovery level they can achieve for each service as well as for their whole clinic.

Costs: CORE helps managers to assess and use unit, total, variable, fixed, and allocated costs to make timely decisions. CORE calculates the *unit cost* for each service from cost data so that managers can compare costs among different services and clinics. It offers simple steps for determining a *standard cost* for a set of resources, or the lowest cost that is consistent with an acceptable quality of care. Managers can use standard costs as benchmarks against which they can measure their actual costs. Through CORE, managers can apply different methods for allocating *fixed costs* (rent, utilities, administrative staff wages, etc.) across services.

Revenue: CORE helps managers to project revenue in current and "what-if" situations. Managers work through hypothetical price and volume fluctuations to see how their *gross revenue* changes. CORE estimates *net revenue* by subtracting from gross revenue the monies lost through waivers and collection difficulties.

Staffing: CORE provides managers with utilization rates for different types of staff, so that they can identify slack and excess time in their own clinics and make human resource allocation decisions. Through CORE, managers can assess the financial impact of trying different payment methods for their staff (salaries, commissions, fee for service, fee per session).

BENEFITS FROM USING CORE

Organizations gain important benefits from applying CORE:

- useful financial information for increasing sustainability;
- enhanced staff understanding of costs, revenues, overall financial performance, and clinic performance;
- staff cohesiveness through using multidisciplinary teamwork in analyzing programmatic and financial relationships and in considering alternative actions;
- staff recognition of their organization's management information needs.

FIELD EXPERIENCE

CORE has been field tested in organizations and clinics in Tanzania, Guatemala, and Mexico. Marie Stopes/Tanzania (MS/T) is using CORE in its network of seven facilities to improve their cost recovery strategy, strengthen their overall financial performance, and increase their level of financial sustainability. As a result of using CORE, MS/T concluded that using a "cluster" approach was a solid strategy for expanding services, making improvements in external contracting would be helpful, and providing client incentives could jeopardize long-term cost recovery objectives.

Based on a pilot test in Guatemala, APROFAM decided to implement CORE in its 28 clinics and at the central level. APROFAM plans to use CORE for planning and budgeting (based on "what-ifs"), monitoring, performing their quarterly analysis, and identifying inefficiencies.

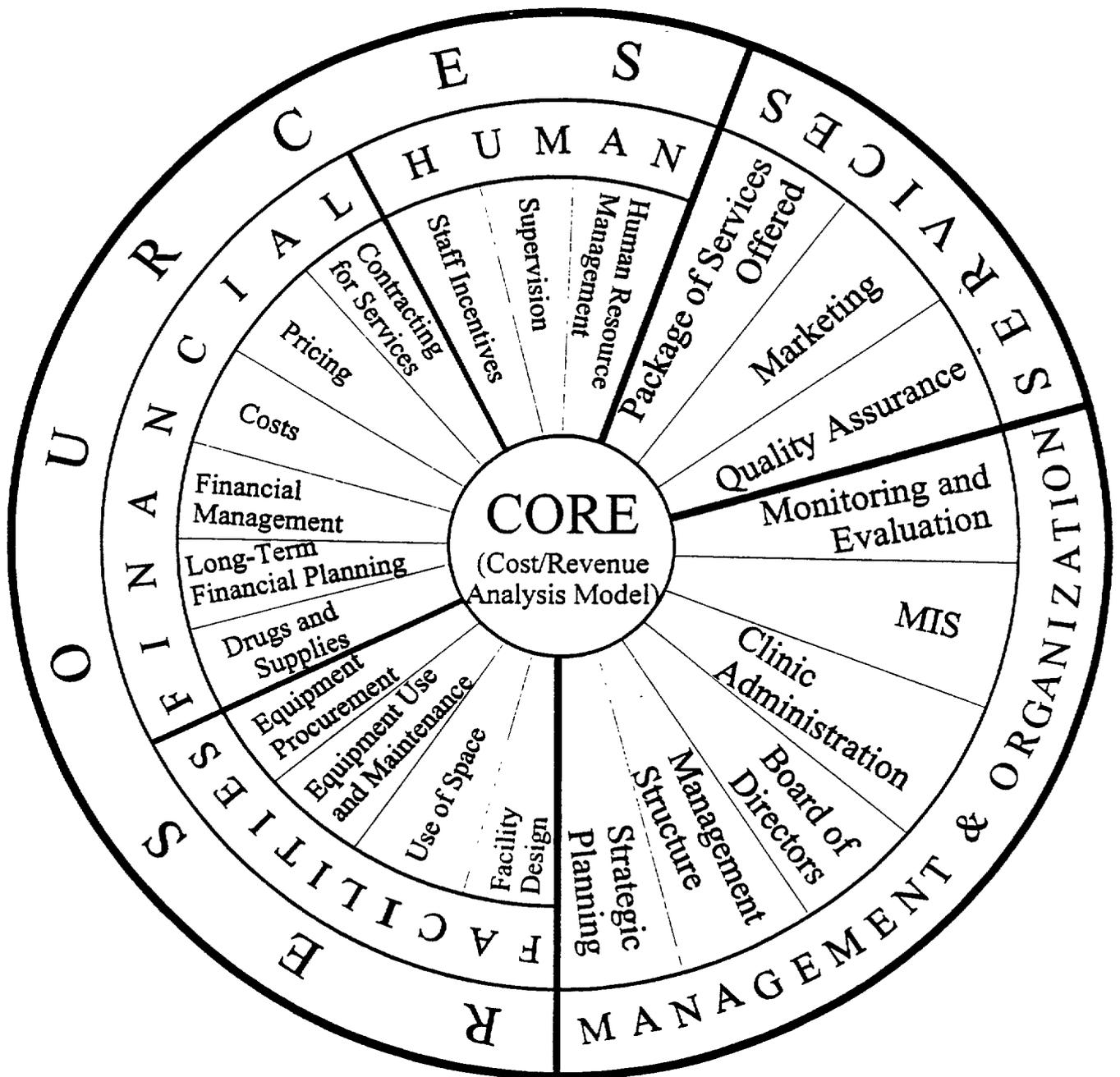
DISTRIBUTION

The CORE spreadsheet and manual is available in print and diskette form as of Fall 1997, and will be made available through the MSH/FPMD Web site.

October 1997



A FRAMEWORK FOR MANAGEMENT DEVELOPMENT



Attachment 2

MST Staff Brainstorm on the Benefits and Issues of CORE 10/20/98

Benefits

Kariakoo Clinic--As a result of examination of the staff deployment (percent direct care) findings were low:

- Deployed staff and added 2 outreach sites who operate curative services
- Private sector DDC (?) for health talks
- Intend to open 2 more outreach
- Results--service volume increased

Mwenge Clinic--Laboratory technician was overextended (221% of direct time)

- Another laboratory technician has been employed
- Results--both staff and clients are pleased about increased efficiency; volume of client complaints has been reduced

Zanzibar Clinic--Greater knowledge/understanding of cost of services

- Results--fees adjusted to be more in line with cost of services

Government requires certain established staff structure for licensing, but CORE revealed a low percent of staff utilization:

- Results--revised hours of operation and introduced a shift structure to make better use of required staff

Temeke Clinic--Noted from examination of cost of services and percent of income by service, that fees could be adjusted to better cross subsidize other low income family planning services

- Results--better overall cost to income ratio (cross subsidy between services)

Temeke and Ilala Clinics--Noted that overall cost of some services could be reduced by using nurses for some tasks formerly done by doctor, e.g. normal deliveries and ante-natal care, and that some staff could use excess time to do additional tasks

- Results--Doctors shared between two clinics better deployed

- Results--Overall cost of some services reduced thus increasing cost to income ratio
- Results--Introduced multi-tasking and switched some responsibilities

Mabibo Clinic--Through more precise targeting by individual service, CORE gives a better knowledge of the true cost of drugs and supplies required for clinic operation

- Results--Wastage of drugs and supplies, as well as funds, through over ordering can be reduced

Arusha Clinic--Based on CORE results, were able to see the impact of free and reduced costs on service volume.

- Increased fees for delivery based on costs and competition in hopes of cross subsidy for family planning provided free or at reduced fee
- Results--CYPs and overall volume of clinic services not affected negatively

Issues

Kariakoo Clinic--What has been impact of increasing outreach on the cost of services? (Not yet examined)

Mwenge Clinic--Does the revenue generated make up for increased salary cost of employing additional staff member?

Zanzibar Clinic--Will need to re-examine this fee increase after the government gives authorization for services

Temeke and Ilala Clinics--Need to monitor impact of multi-tasking and sharing staff

Mabibo Clinic--Need to test actual changes in budget as a result of improved targeting and using targets to project drug and supply needs

Arusha Clinic--Monitor service volume to note any changes as a result of increased fees for deliveries; determine whether the reduced/no fee services are having positive or negative impact on overall income.

General (For all of MST)--

- Need to learn to use CORE to monitor the interaction between CYPs, cost to income ratio and income.
- Use CORE more for the expansion program and monitor impact of this use of the tool
- Use CORE more in the budgeting process
- Take advantage of using CORE for “what if” scenario testing

Attachment 3

Organizational Spreadsheet for MST

Cost/Revenue Analysis Tool (CORE), MSH/FPMD

Printed January 8, 1998

Number of Clusters: 3

File: ORGANIZATIONAL SPREADSHEET

A. PERCENTAGE OF COSTS RECOVERED BY SERVICE CATEGORY	CORE Row Ref No.	TOTAL ORGANIZATION	Dar es Salaam Cluster	Arusha Cluster	Shinyanga Cluster	Mwanza Cluster	Iringa Cluster	Zanzibar Cluster
Family Planning	A28	24%	26%	32%				16%
MCH	A32	166%	212%	213%				73%
Curative	A36	124%	161%	158%				52%

B. COMBINED KEY INFORMATION SUMMARY FOR ALL SERVICE DELIVERY POINTS

	CORE Row Ref No	TOTAL ORGANIZATION	Dar es Salaam Cluster	Arusha Cluster	Shinyanga Cluster	Mwanza Cluster	Iringa Cluster	Zanzibar Cluster
Targeted Volume of Services	A2	375,027	323,175	39,909				11,943
CYP		63,955	44,448	17,096				2,411
Average Unit Costs	A19	2,412	3,057	1,378				2,801
Average Net Expected Revenue per Service	A21	665	826	567				603
Average surplus/(loss) per service	A22	(1,747)	(2,230)	(812)				(2,198)
Average percentage of cost recovered	A28	75%	104%	84%				38%
Total Net Expected Revenue	A25	411,354,040	340,504,400	60,861,640				9,988,000
Total Variable, Fixed and Support Costs	A26	443,316,971	344,495,105	72,375,460				26,446,406
Total Surplus/(Loss)	A27	(31,962,931)	(3,990,705)	(11,513,820)				(16,458,406)

C. STAFF UTILIZATION

	CORE Row Ref No	TOTAL ORGANIZATION	Dar es Salaam Cluster	Arusha Cluster	Shinyanga Cluster	Mwanza Cluster	Iringa Cluster	Zanzibar Cluster
Medical Specialist	A30	0%	0%	0%				0%
Medical Officer/Assistant Medical Officer	A31	42%	39%	67%				20%
Medical Assistant	A32	0%	1%	0%				0%
Nurse/Counselor	A33	26%	25%	41%				11%
Lab Technican	A34	63%	98%	57%				33%
Receptionist	A35	37%	39%	46%				25%
Other: _____	A36	0%						
_____	A37	0%						
_____	A38	0%						
_____	A39	0%						
_____	A40	0%						

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Attachment 4

Cluster Spreadsheet for MST

A. PERCENTAGE OF COSTS RECOVERED BY SERVICE CATEGORY	CORE Row Ref. No.	TOTAL ORGANIZATION	Mwenge Clinic	Mabibo Clinic	Ilala Clinic	Kariakoo Clinic	Temeke Clinic	Kibaha Clinic	Raha Towers Clinic	Mkuranga Clinic	Rufiji Clinic	Kolomboero Clinic
Family Planning	A28	26%	20%	34%	39%	11%	13%	35%	30%			
MCH	A32	212%	197%	112%	588%	90%	72%	178%	244%			
Curative	A38	161%	126%	146%	248%	86%	41%	274%	208%			

B. COMBINED KEY INFORMATION SUMMARY FOR ALL SERVICE DELIVERY POINTS												
	CORE Row Ref. No.	TOTAL ORGANIZATION	Mwenge Clinic	Mabibo Clinic	Ilala Clinic	Kariakoo Clinic	Temeke Clinic	Kibaha Clinic	Raha Towers Clinic	Mkuranga Clinic	Rufiji Clinic	Kolomboero Clinic
Targeted Volume of Services	A2	323,175	157,182	28,302	49,624	10,028	29,504	42,878	6,859			
CYP		44,448	20,204	4,636	5,329	2,046	5,818	4,807	1,810			
Average Unit Costs	A19	3,057	2,716	2,883	1,557	5,165	4,142	1,752	3,201			
Average Net Expected Revenue per Service	A21	828	700	804	776	875	858	572	1,400			
Average surplus/(loss) per service	A22	(2,230)	(2,016)	(2,059)	(781)	(4,290)	(3,488)	(1,179)	(1,801)			
Average percentage of cost recovered	A41	104%	107%	59%	192%	42%	28%	182%	138%			
Total Net Expected Revenue	A38	340,504,400	158,502,000	15,152,000	63,948,800	10,110,200	18,170,400	53,581,000	21,040,000			
Total Variable, Fixed and Support Costs	A39	344,495,105	148,105,180	25,882,665	33,373,240	24,120,000	64,770,940	33,141,150	15,101,930			
Total Surplus/(Loss)	A40	(3,990,705)	10,396,820	(10,730,665)	30,575,560	(14,009,800)	(46,600,540)	20,439,850	5,938,070			

C. STAFF UTILIZATION												
	CORE Row Ref. No.	TOTAL ORGANIZATION	Mwenge Clinic	Mabibo Clinic	Ilala Clinic	Kariakoo Clinic	Temeke Clinic	Kibaha Clinic	Raha Towers Clinic	Mkuranga Clinic	Rufiji Clinic	Kolomboero Clinic
Medical Specialist	A30	1%	0%	0%	0%	0%	0%	0%	0%	1%		
Medical Officer/Assistant Medical Officer	A31	39%	48%	10%	61%	22%	17%	57%	57%			
Medical Assistant	A32	1%	0%	6%	0%	0%	0%	0%	0%			
Nurse/Counselor	A33	25%	26%	17%	58%	9%	21%	19%	25%			
Lab Technician	A34	98%	253%	27%	172%	12%	28%	129%	68%			
Receptionist	A35	39%	68%	0%	72%	13%	17%	65%	40%			
Other:	A36	0%										
	A37	0%										
	A38	0%										
	A39	0%										
	A40	0%										

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Attachment 5

Example of MST Clinic Spreadsheet

A SUMMARY OF KEY INFORMATION			TOTAL	FAMILY PLANNING SERVICES													
				PILLS FIRST VISIT (3 cycles)	IUD INSERTION	IUD REMOVAL	DEPO PROVERA FIRST VISIT	DEPO PROVERA (RE VISIT)	NORPLANT INSERTION	NORPLANT REMOVAL	TUBAL LIGATION	VASEC-TOMY	PILL RESUPPLY 3 cycles	CONDOM SUPPLY 100 pieces	FOAM	OUTREAC SERVICES	
A 1	SERVICE VOLUME	Number of services provided.	35														
A 2	Targeted volume of services this period	(B3)	157,182	3,600	240	60	1,680	2,520	300	60	300	12	3,600	12,000	60	0	
A 3	Service mix	(B3/TOTAL OF B3)	100%	2.29%	0.15%	0.04%	1.07%	1.60%	0.19%	0.04%	0.19%	0.01%	2.29%	7.63%	0.04%	0.00%	
FAMILY PLANNING INDICATORS - CYP			20,204	277	600		420	630	1,500		3,750	150	277	120	1		
A 4	UNIT COSTS																
A 5	VARIABLE COSTS																
A 6	Commission	(C3)		0	0	0	0	0	0	0	0	0	0	0	0	0	
A 7	Professional fees per service	(C4)		0	0	0	0	0	0	0	0	0	0	0	0	0	
A 8	Medicine	(C5)		0	0	0	0	0	0	0	5	5	0	0	0	0	
A 9	Contraceptives	(C6)		630	600	0	600	600	15,000	0	0	0	630	360	0	0	
A 10	Clinical supplies	(C7)		0	1,062	598	44	44	1,622	998	4,708	2,576	0	0	0	0	
A 11	TOTAL VARIABLE COSTS	SUM(A6..A10)		630	1,662	598	644	644	16,622	998	4,713	2,581	630	360	0	0	
A 12	FIXED COSTS																
A 13	Direct service staff costs	(C17/B3)		49	98	74	49	25	118	490	549	648	15	7	0	0	
A 14	Indirect service staff costs	(C18/B3)		140	279	209	140	70	11	879	1,219	1,217	42	3	0	0	
A 15	Depreciation on special equipment	(C20/B3)		0	0	0	0	0	0	0	0	0	0	0	0	0	
A 16	Other fixed operating costs	(C21/B3)		1,237	3,206	1,223	1,263	1,218	30,491	2,710	9,584	5,881	1,174	669	0	0	
A 17	TOTAL FIXED COSTS	SUM(A13..A16)		1,425	3,583	1,506	1,451	1,312	30,621	4,079	11,352	7,746	1,231	679	0	0	
A 18	REGIONAL/CENTRAL SUPPORT COSTS	(C26)		0	0	0	0	0	0	0	0	0	0	0	0	0	
A 19	TOTAL UNIT COSTS	SUM(A11+A17+A18)	2,716	2,055	5,245	2,104	2,095	1,956	47,243	5,078	16,065	10,327	1,861	1,039	0	0	
A 20	UNIT REVENUES																
A 21	Net expected revenue per service	(D10)	700	500	2,500	2,500	1,000	1,000	4,000	4,000	3,000	5,000	500	0	500	0	
A 22	Surplus/(loss) per service	(A21-A19)	-2,016	(1,555)	(2,745)	396	(1,095)	(956)	(43,243)	(1,078)	(13,065)	(5,327)	(1,361)	(1,039)	500	0	
A 23	Percentage of costs recovered per service	(A21/A19)		24%	48%	119%	48%	51%	8%	79%	19%	48%	27%	0%	0%	0%	
A 24	COST RECOVERY - SERVICE CATEGORIES																
FAMILY PLANNING																	
A 25	Net expected revenue	(D9)	10,980,000	1,800,000	600,000	150,000	1,680,000	2,520,000	1,200,000	240,000	900,000	60,000	1,800,000	0	30,000	0	
A 26	Total variable, fixed and support costs	(C27)	55,828,560	7,399,588	1,258,819	126,248	3,520,211	4,930,081	14,172,975	304,656	4,819,395	123,922	6,699,117	12,473,548	0	0	
A 27	Total surplus/(loss)	(A25-A26)	(44,848,560)	(5,599,588)	(658,819)	23,752	(1,840,211)	(2,410,081)	(12,972,975)	(64,656)	(3,919,395)	(63,922)	(4,899,117)	(12,473,548)	30,000	0	
A 28	Percentage of costs recovered	(A25/A26)	20%	24%	48%	119%	48%	51%	8%	79%	19%	48%	27%	0%	0%	0%	
MCH/OBSTETRIC																	
A 29	Net expected revenue	(D9)	86,460,000														
A 30	Total variable, fixed and support costs	(C27)	43,818,920														
A 31	Total surplus/(loss)	(A29-A30)	42,641,080														
A 32	Percentage of costs recovered	(A29/A30)	197%														
CURATIVE																	
A 33	Net expected revenue	(D9)	61,062,000														
A 34	Total variable, fixed and support costs	(C27)	48,457,699														
A 35	Total surplus/(loss)	(A33-C34)	12,604,301														
A 36	Percentage of costs recovered	(A33/A34)	126%														
A 37	TOTAL COST RECOVERY																
A 38	Total net expected revenue	(D9)	158,502,000														
A 39	Total variable, fixed and support costs	(C27)	148,105,180														
A 40	Total surplus/(loss)	(A38-A39)	10,396,820														
A 41	Percentage of costs recovered	(A38/A39)	107%														
A 42	STAFF UTILIZATION FOR DIRECT SERVICE DELIVERY																
A 43	Medical Specialist (OB/GYN)	E14(TOTAL)/E14(MIN AVAIL)	0%														
A 44	Medical Officer/Assistant Medical Officer	E15(TOTAL)/E15(MIN AVAIL)	48%														
A 45	Medical Assistant	E16(TOTAL)/E16(MIN AVAIL)	0%														
A 46	Nurse/Counselor	E17(TOTAL)/E17(MIN AVAIL)	26%														
A 47	Lab Technician	E18(TOTAL)/E18(MIN AVAIL)	253%														
A 48	Receptionist	E19(TOTAL)/E19(MIN AVAIL)	68%														
A 49	Other	E20(TOTAL)/E20(MIN AVAIL)	0%														
A 50		E21(TOTAL)/E21(MIN AVAIL)	0%														
A 51		E22(TOTAL)/E22(MIN AVAIL)	0%														
A 52		E23(TOTAL)/E23(MIN AVAIL)	0%														
A 53		E24(TOTAL)/E24(MIN AVAIL)	0%														

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B SERVICE VOLUME			FAMILY PLANNING SERVICES												
			TOTAL	PILLS FIRST VISIT (3 cycles)	IUD INSERTION	IUD REMOVAL	DEPO PROVERA FIRST VISIT	DEPO PROVERA (RE VISIT)	NORPLANT INSERTION	NORPLANT REMOVAL	TUBAL LIGATION	VASEC-TOMY	PILL RESUPPLY 3 cycles	CONDOM SUPPLY 100 pieces	FOAM
B 1	Actual Volume of services from previous period (Reference only)	INPUT (SERVICE COL)	12,689	0	226	0	1,026	0	236	0	301	0	3,085	2,215	0
B 2	Maximum demand for services for this period (Reference only)	INPUT (SERVICE COL)	0	0	0	0	0	0	0	0	0	0	0	0	0
B 3	Targeted volume of services for this period	INPUT (SERVICE COL)	157,182	3,600	240	60	1,680	2,520	300	60	300	12	3,600	12,000	60

C UNIT COSTS			FAMILY PLANNING SERVICES												
			TOTAL	PILLS FIRST VISIT (3 cycles)	IUD INSERTION	IUD REMOVAL	DEPO PROVERA FIRST VISIT	DEPO PROVERA (RE VISIT)	NORPLANT INSERTION	NORPLANT REMOVAL	TUBAL LIGATION	VASEC-TOMY	PILL RESUPPLY 3 cycles	CONDOM SUPPLY 100 pieces	FOAM
C 1 VARIABLE COSTS TO DELIVER ONE SERVICE															
C 2	Commission % (based on gross revenue)	INPUT (SERVICE COL)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
C 3	Commission	(C2*D3)	0	0	0	0	0	0	0	0	0	0	0	0	0
C 4	Professional fees per service	INPUT (SERVICE COL)	0	0	0	0	0	0	0	0	0	0	0	0	0
C 5	Medicine used	INPUT (SERVICE COL)	0	0	0	0	0	0	0	5	5	0	0	0	0
C 6	Contraceptives used	INPUT (SERVICE COL)	630	600	0	600	600	15,000	0	0	0	630	360	0	0
C 7	Clinical supplies used	INPUT (SERVICE COL)	0	1,962	598	44	44	1,622	998	4,713	2,581	0	0	0	0
C 8	VARIABLE UNIT COSTS TO DELIVER ONE SERVICE	Sum(C3 C7)	630	1,662	598	644	644	16,622	998	4,713	2,581	630	360	0	0
C 9 TOTAL VARIABLE UNIT COSTS															
C 10	Commission	(B3*C3)	0	0	0	0	0	0	0	0	0	0	0	0	0
C 11	Professional fees per service	(B3*C4)	0	0	0	0	0	0	0	0	0	0	0	0	0
C 12	Medicine used	(B3*C5)	6,060,180	0	0	0	0	0	0	1,500	60	0	0	0	0
C 13	Contraceptives used	(B3*C6)	16,020,000	2,268,000	144,000	0	1,008,000	1,512,000	4,500,000	0	0	2,268,000	4,320,000	0	0
C 14	Clinical supplies used	(B3*C7)	17,595,406	0	254,880	35,880	74,172	111,258	486,660	59,892	1,412,379	30,914	0	0	0
C 15	TOTAL VARIABLE COSTS	SUM(C10 C14)	39,675,586	2,268,000	398,880	35,880	1,082,172	1,623,258	4,986,660	59,892	1,413,879	30,974	2,268,000	4,320,000	0
C 16 TOTAL FIXED COSTS															
C 17	Direct service staff costs	(E38)	9,665,053	176,494	23,533	4,412	82,364	61,773	35,524	29,395	164,657	7,773	52,948	86,538	0
C 18	Indirect service staff costs	(E51)	9,915,947	502,713	67,028	12,568	234,599	175,950	3,432	52,744	365,726	14,603	150,814	40,980	0
C 19	Sub-total service staff costs	SUM(C17 C18)	19,581,000	679,207	90,561	16,980	316,963	237,723	38,956	82,138	530,384	22,376	203,762	127,519	0
C 20	Depreciation on special equipment	INPUT (SERVICE COL)	0	0	0	0	0	0	0	0	0	0	0	0	0
C 21	Other fixed operating costs (Total column from F31)	(C21total* (C15+C17))	89,868,594	4,452,380	769,378	73,388	2,121,075	3,069,100	9,147,360	162,626	2,875,132	70,573	4,227,354	8,026,029	0
C 22	TOTAL FIXED COSTS	Sum(C19 C21)	108,429,594	5,131,588	859,939	90,368	2,438,039	3,306,823	9,186,315	244,764	3,405,516	92,949	4,431,117	8,153,548	0
C 23 TOTAL VARIABLE, FIXED, AND SUPPORT COSTS															
C 24	Total variable costs	(C15)	39,675,586	2,268,000	398,880	35,880	1,082,172	1,623,258	4,986,660	59,892	1,413,879	30,974	2,268,000	4,320,000	0
C 25	Total fixed costs	(C22)	108,429,594	5,131,588	859,939	90,368	2,438,039	3,306,823	9,186,315	244,764	3,405,516	92,949	4,431,117	8,153,548	0
C 26	Regional/central support costs	INPUT (TOTAL)	0	0	0	0	0	0	0	0	0	0	0	0	0
C 27	TOTAL VARIABLE, FIXED AND SUPPORT COSTS	Sum(C24 C26)	148,105,180	7,399,588	1,258,819	126,248	3,520,211	4,930,081	14,172,975	304,656	4,819,395	123,922	6,699,117	12,473,548	0

D REVENUES			FAMILY PLANNING SERVICES												
			TOTAL	PILLS FIRST VISIT (3 cycles)	IUD INSERTION	IUD REMOVAL	DEPO PROVERA FIRST VISIT	DEPO PROVERA (RE VISIT)	NORPLANT INSERTION	NORPLANT REMOVAL	TUBAL LIGATION	VASEC-TOMY	PILL RESUPPLY 3 cycles	CONDOM SUPPLY 100 pieces	FOAM
D 1 GROSS REVENUE															
D 2	Targeted volume of services (from Section B)	(B3)	157,182	3,600	240	60	1,680	2,520	300	60	300	12	3,600	12,000	60
D 3	Unit fee/price	INPUT (SERVICE COL)	500	2,500	2,500	1,000	1,000	4,000	4,000	3,000	5,000	500	0	500	0
D 4	TOTAL GROSS REVENUE	(D2*D3)	158,502,000	1,800,000	600,000	150,000	1,680,000	2,520,000	1,200,000	240,000	900,000	60,000	1,800,000	0	30,000
D 5 WAIVERS, DISCOUNTS AND COLLECTION DIFFERENCES															
D 6	Waivers and discounts %	INPUT (SERVICE COL)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
D 7	Waivers and discounts amount	(D4*D6)	0	0	0	0	0	0	0	0	0	0	0	0	0
D 8	Collection differences	INPUT (SERVICE COL)	0	0	0	0	0	0	0	0	0	0	0	0	0
D 9	TOTAL NET EXPECTED REVENUE	(D4-(D7+D8))	158,502,000	1,800,000	600,000	150,000	1,680,000	2,520,000	1,200,000	240,000	900,000	60,000	1,800,000	0	30,000
D 10 NET EXPECTED REVENUE PER SERVICE															
D 10	NET EXPECTED REVENUE PER SERVICE	(D9/D2)	500	2,500	2,500	1,000	1,000	4,000	4,000	3,000	5,000	500	0	500	0



COST/REVENUE ANALYSIS TOOL (CORE)		File Name Mwenge	Facility Mwenge	Currency T Shillings												
MSH - FPMD Project		Printed: January 8, 1998	Period: Calendar Year 1997													
E DIRECT & INDIRECT SERVICE STAFF COSTS		TOTAL	FAMILY PLANNING SERVICES													
			PILLS FIRST VISIT (3 cycles)	IUD INSERTION	IUD REMOVAL	DEPO PROVERA FIRST VISIT	DEPO PROVERA (RE VISIT)	NORPLANT INSERTION	NORPLANT REMOVAL	TUBAL LIGATION	VASEC- TOMY	PILL RESUPPLY 3 cycles	CONDOM SUPPLY 100 pieces	FOAM	OUTREAC SERVICES	
E 1 DIRECT MINUTES PER SERVICE																
E 2	Medical Specialist (OB/GYN)	INPUT (SERVICE COL.)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 3	Medical Officer/Assistant Medical Officer	INPUT (SERVICE COL.)	0	0	0	0	0	0	0	30	20	45	0	0	0	0
E 4	Medical Assistant	INPUT (SERVICE COL.)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 5	Nurse/Counselor	INPUT (SERVICE COL.)	10	20	15	10	0	0	0	40	72	80	0	0	0	0
E 6	Lab Technician	INPUT (SERVICE COL.)	0	0	0	0	0	0	13	0	0	0	0	0	0	0
E 7	Receptionist	INPUT (SERVICE COL.)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 8	Other: _____	INPUT (SERVICE COL.)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 9	_____	INPUT (SERVICE COL.)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 10	_____	INPUT (SERVICE COL.)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 11	_____	INPUT (SERVICE COL.)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 12	_____	INPUT (SERVICE COL.)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 13 TOTAL DIRECT MINUTES																
		Total Minutes Available														
E 14	Medical Specialist (OB/GYN)	0 (E2*B3)	27,180	0	0	0	0	0	0	0	0	0	0	0	0	0
E 15	Medical Officer/Assistant Medical Officer	673,920 (E3*B3)	322,320	0	0	0	0	0	1,500	1,800	6,000	420	0	0	0	0
E 16	Medical Assistant	224,640 (E4*B3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 17	Nurse/Counselor	1,864,512 (E5*B3)	484,500	36,000	4,800	900	16,800	12,600	0	2,400	21,600	720	10,800	0	0	0
E 18	Lab Technician	224,640 (E6*B3)	567,913	0	0	0	0	0	3,900	0	0	0	0	0	0	0
E 19	Receptionist	449,280 (E7*B3)	304,896	0	0	0	0	0	0	0	0	36	0	24,000	0	0
E 20	Other: _____	0 (E8*B3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 21	_____	0 (E9*B3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 22	_____	0 (E10*B3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 23	_____	0 (E11*B3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 24	_____	0 (E12*B3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 25	TOTAL DIRECT MINUTES	3,436,992 SUM(E14 E24)	1,706,809	36,000	4,800	900	16,800	12,600	5,400	4,200	27,600	1,176	10,800	24,000	0	0
E 26 DIRECT COSTS																
E 27	Medical Specialist (OB/GYN)	Note Cells E57 (E14*E57/60)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 28	Medical Officer/Assistant Medical Officer	-E57 refer to (E15*E58/60)	3,156,624	0	0	0	0	0	14,690	17,628	58,761	4,113	0	0	0	0
E 29	Medical Assistant	*AVE SAL PER (E16*E59/60)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 30	Nurse/Counselor	HR* column (E17*E60/60)	2,375,321	176,494	23,533	4,412	82,364	61,773	0	11,766	105,897	3,530	52,948	0	0	0
E 31	Lab Technician	(E18*E61/60)	3,033,723	0	0	0	0	0	20,833	0	0	0	0	0	0	0
E 32	Receptionist	(E19*E62/60)	1,099,385	0	0	0	0	0	0	0	0	130	0	86,538	0	0
E 33	Other: _____	(E20*E63/60)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 34	_____	(E21*E64/60)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 35	_____	(E22*E65/60)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 36	_____	(E23*E66/60)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 37	_____	(E24*E67/60)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 38	TOTAL DIRECT COSTS	SUM(E27 E37)	9,665,053	176,494	23,533	4,412	82,364	61,773	35,524	29,395	164,657	7,773	52,948	86,538	0	0
E 39 INDIRECT COSTS																
E 40	Medical Specialist (OB/GYN)	(E40 Tot*E27/E27 Tot)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 41	Medical Officer/Assistant Medical Officer	(E41 Tot*E28/E28 Tot)	3,443,376	0	0	0	0	0	16,025	19,230	64,099	4,487	0	0	0	0
E 42	Medical Assistant	(E42 Tot*E29/E29 Tot)	1,020,000	0	0	0	0	0	0	0	0	0	0	0	0	0
E 43	Nurse/Counselor	(E43 Tot*E30/E30 Tot)	6,765,679	502,713	67,028	12,568	234,599	175,950	0	33,514	301,628	10,054	150,814	0	0	0
E 44	Lab Technician	(E44 Tot*E31/E31 Tot)	(1,833,723)	0	0	0	0	0	(12,593)	0	0	0	0	0	0	0
E 45	Receptionist	(E45 Tot*E32/E32 Tot)	520,615	0	0	0	0	0	0	0	0	61	0	40,980	0	0
E 46	Other: _____	(E46 Tot*E33/E33 Tot)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 47	_____	(E47 Tot*E34/E34 Tot)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 48	_____	(E48 Tot*E35/E35 Tot)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 49	_____	(E49 Tot*E36/E36 Tot)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 50	_____	(E50 Tot*E37/E37 Tot)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 51	TOTAL INDIRECT COSTS	SUM(E40 E50)	9,915,947	502,713	67,028	12,568	234,599	175,950	3,432	52,744	385,726	14,603	150,814	40,980	0	0

E 52 DIRECT SERVICE STAFF SALARIES

E	53 AVAILABLE WORK HOURS PER YEAR AT FACILITY		3744					
E	54 AVAILABLE WORK DAYS PER YEAR AT FACILITY		312					
E	55 HOURS PER SHIFT AT FACILITY		12					
E	56 DIRECT SERVICE STAFF COSTS	PERCENT TIME	ANNUAL SALARY	FULL TIME EQUIVALENT	AVERAGE ANNUAL SALARY	AVAILABLE WORK DAYS PER YEAR	AVAILABLE WORK HOURS PER YEAR	AVERAGE SALARY PER HOUR
E 57	Medical Specialist (OB/GYN)			0	0	0	0	0.00
		0%	0					
		0%	0					
	Subtotal		0					
E 58	Medical Officer/Assistant Medical Officer				2,200,000	936	11,232	587.61
	Dr. Mwangi	100%	2,400,000					
	Dr. Mandala	100%	2,400,000					
	Faustin M. Mushi	100%	1,800,000					
	Subtotal		6,600,000					
E 59	Medical Assistant				1,020,000	312	3,744	272.44
	Fikri M. Mushi	100%	1,020,000					
		0%	0					
	Subtotal		1,020,000					
E 60	Nurse/Counselor			23	1,101,325	2,590	31,075	294.16
	Veronica M. Mushi	30%	1,000,000					
	Jane Mgorobela	100%	1,000,000					
	Augustina Mombani	100%	1,020,000					
	Theresa Kauson	100%	1,250,000					
	Yasina Nyaki	100%	840,000					
	Dorah Kanji	100%	1,044,000					
	Elfrida Kusaaga	100%	1,020,000					
	Emrahna Lyimo	100%	960,000					
	Leoroda Leonard	100%	900,000					
	Subtotal		9,141,000					
E 61	Lab Technician			1	1,200,000	312	3,744	320.51
	Cheryn Kasinyingi	100%	1,200,000					
		0%	0					
	Subtotal		1,200,000					
E 62	Receptionist			2	810,000	624	7,488	216.35
	Hilda Mushi	100%	440,000					
	Joyce Simbambili	100%	740,000					
		0%	0					
	Subtotal		1,620,000					
E 63	Other:			0	0	0	0	0.00
		0%	0					
		0%	0					
	Subtotal		0					
E 64				0	0	0	0	0.00
		0%	0					
		0%	0					
	Subtotal		0					
E 65				0	0	0	0	0.00
		0%	0					
		0%	0					
	Subtotal		0					
E 66				0	0	0	0	0.00
		0%	0					
		0%	0					
	Subtotal		0					
E 67				0	0	0	0	0.00
		0%	0					
		0%	0					
	Subtotal		0					
E 68	TOTAL DIRECT SERVICE STAFF SALARIES		19,581,000	15.30				

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F OTHER FIXED OPERATING COSTS			TOTAL
F 1	Non-service staff (Clinic Manager admin time , concierge, cleaning etc)		5,304,000
F 2	Staff Welfare		2,400,000
F 3	Staff Training		18,000,000
F 4	Rental of Premises		9,600,000
F 5	Accountancy/Legal		0
F 6	Advert/Promotion		5,000,000
F 7	Health Education		0
F 8	Insurance		3,000,000
F 9	Leaflets		0
F 10	Office Supplies		12,000,000
F 11	Transport		4,200,000
F 12	Post/Telephone		8,400,000
F 13	Cleaning/Laundry		8,000,000
F 14	Utilities		7,200,000
F 15	Uniforms		2,000,000
F 16	Government Levy		1,000,000
F 17	Leave/Passage		1,220,000
F 18	Fuel/Vehicle Maintenance		9,000,000
F 19	Renovations		8,000,000
F 20	National Provident Fund (Social Security)		2,700,000
F 21	Office Equipment Maintenance		5,000,000
F 22	Bank Charges		260,000
F 23	Donations		0
F 24	Total cost of medicines purchased		8,060,180
F 25	Less direct cost of medicines used (from C12)		0
F 26	Total cost of contraceptives purchased		16,020,000
F 27	Less direct cost of contraceptives used (from C13)		0
F 28	Total cost of clinical supplies purchased		0
F 29	Less direct cost of clinical supplies used (from C14)		17,595,406
F 30	Other		
F 31	TOTAL (F1- F30)		89,868,594

ADMINISTRATIVE STAFF (FIXED COSTS)		
	PERCENT TIME	TOTAL SALARY
Clinic Manager		
Veronica Tukuruziza	70%	2,352,000
Clinic Staff		
	0%	0
	0%	0
	0%	0
	0%	0
	0%	0
	0%	0
Driver		
Amasha Usangira	100%	900,000
Godfrey Joseph	100%	600,000
Security Guard		
A S Laba	100%	450,000
	0%	0
Attendant		
Upenda Barnabas	100%	450,000
Betty Muryah	100%	450,000
Total Administrative Staff (TO LINE F1)		5,304,000

A SUMMARY OF KEY INFORMATION			MCH/OBSTETRIC SERVICES								
			DELIVERY BOOKED	DELIVERY UNBOOKE	C-SECTION	PAC	ANTE/POS NATAL	GYNECOL VISIT SPECIALIS	GYNECOL VISIT MED OFF	CHILD WELFARE	IMMUNIS.
A 1	SERVICE VOLUME	Number of services provided	35								
A 2	Targeted volume of services this period	(B3)	360								
A 3	Service mix	(B3/TOTAL OF B3)	0.23%	0.04%	0.04%	2.48%	1.15%	0.99%	4.58%	25.45%	7.63%
FAMILY PLANNING INDICATORS - CYP			12,480								
A 4	UNIT COSTS										
A 5	VARIABLE COSTS										
A 6	Commission	(C3)	0	0	0	0	0	0	0	0	0
A 7	Professional fees per service	(C4)	0	0	0	0	0	0	0	0	0
A 8	Medicine	(C5)	150	150	5,710	5	0	0	0	0	0
A 9	Contraceptives	(C6)	0	0	0	0	0	0	0	0	0
A 10	Clinical supplies	(C7)	3,740	3,740	17,108	1,005	55	112	112	0	48
A 11	TOTAL VARIABLE COSTS	SUM(A6 . A10)	3,890	3,890	22,818	1,010	55	112	112	0	48
A 12	FIXED COSTS										
A 13	Direct service staff costs	(C17/B3)	775	775	614	480	134	109	256	0	10
A 14	Indirect service staff costs	(C18/B3)	1,666	1,666	1,723	985	245	0	161	0	28
A 15	Depreciation on special equipment	(C20/B3)	0	0	0	0	0	0	0	0	0
A 16	Other fixed operating costs	(C21/B3)	8,497	8,497	42,678	2,714	345	403	670	0	105
A 17	TOTAL FIXED COSTS	SUM(A13 . A16)	10,939	10,939	45,014	4,178	725	512	1,087	0	142
A 18	REGIONAL/CENTRAL SUPPORT COSTS	(C26)	0	0	0	0	0	0	0	0	0
A 19	TOTAL UNIT COSTS	SUM(A11+A17+A18)	14,829	14,829	67,832	5,188	780	624	1,199	0	190
A 20	UNIT REVENUES										
A 21	Net expected revenue per service	(D10)	35,000	40,000	100,000	15,000	1,000	1,000	500	0	0
A 22	Surplus/(loss) per service	(A21-A19)	20,171	25,171	32,168	9,812	220	376	(689)	0	(190)
A 23	Percentage of costs recovered per service	(A21/A19)	236%	270%	147%	289%	128%	160%	42%	0%	0%
A 24	COST RECOVERY - SERVICE CATEGORIES										
FAMILY PLANNING											
A 25	Net expected revenue	(D9)	35,000								
A 26	Total variable, fixed and support costs	(C27)	14,829								
A 27	Total surplus/(loss)	(A25-A26)	20,171								
A 28	Percentage of costs recovered	(A25/A26)	236%								
MCH/OBSTETRIC											
A 29	Net expected revenue	(D9)	12,600,000	2,400,000	6,000,000	58,500,000	1,800,000	1,560,000	3,600,000	0	0
A 30	Total variable, fixed and support costs	(C27)	5,338,347	889,724	4,069,902	20,234,812	1,403,404	973,415	8,630,622	0	2,278,694
A 31	Total surplus/(loss)	(A29-A30)	7,261,653	1,510,276	1,930,098	38,265,188	396,596	586,585	(5,030,622)	0	(2,278,694)
A 32	Percentage of costs recovered	(A29/A30)	236%	270%	147%	289%	128%	160%	42%	0%	0%
CURATIVE											
A 33	Net expected revenue	(D9)	35,000								
A 34	Total variable, fixed and support costs	(C27)	14,829								
A 35	Total surplus/(loss)	(A33-C34)	20,171								
A 36	Percentage of costs recovered	(A33/A34)	236%								
A 37	TOTAL COST RECOVERY										
A 38	Total net expected revenue	(D9)	35,000								
A 39	Total variable, fixed and support costs	(C27)	14,829								
A 40	Total surplus/(loss)	(A38-A39)	20,171								
A 41	Percentage of costs recovered	(A38/A39)	236%								
A 42	STAFF UTILIZATION FOR DIRECT SERVICE DELIVERY										
A 43	Medical Specialist (OB/GYN)	E14(TOTAL)/E14(MIN AVAIL.)									
A 44	Medical Officer/Assistant Medical Officer	E15(TOTAL)/E15(MIN AVAIL.)									
A 45	Medical Assistant	E16(TOTAL)/E16(MIN AVAIL.)									
A 46	Nurse/Counselor	E17(TOTAL)/E17(MIN AVAIL.)									
A 47	Lab Technician	E18(TOTAL)/E18(MIN AVAIL.)									
A 48	Receptionist	E19(TOTAL)/E19(MIN AVAIL.)									
A 49	Other _____	E20(TOTAL)/E20(MIN AVAIL.)									
A 50	_____	E21(TOTAL)/E21(MIN AVAIL.)									
A 51	_____	E22(TOTAL)/E22(MIN AVAIL.)									
A 52	_____	E23(TOTAL)/E23(MIN AVAIL.)									
A 53	_____	E24(TOTAL)/E24(MIN AVAIL.)									



COST/REVENUE ANALYSIS TOOL (CORE)		File Name Mwenge	Facility	MCH/OBSTETRIC SERVICES								
MSH - FPMD Project		Printed. January 8, 1998	Period	DELIVERY BOOKED	DELIVERY UNBOOKE	C-SECTION	PAC	ANTE/POS NATAL	GYNECOL VISIT SPECIALIS	GYNECOL VISIT MED. OFF.	CHILD WELFARE	IMMUNIS.
B	SERVICE VOLUME	Formula applied using CORE row references										
B 1	Actual Volume of services from previous period (Reference only)	INPUT (SERVICE COL		22	0	0	3,990	1,800	1,560	7,200	40,000	12,000
B 2	Maximum demand for services for this period (Reference only)	INPUT (SERVICE COL										
B 3	Targeted volume of services for this period	INPUT (SERVICE COL		360	60	60	3,900	1,800	1,560	7,200	40,000	12,000

C		UNIT COSTS		MCH/OBSTETRIC SERVICES								
		Formula applied using CORE row references		DELIVERY BOOKED	DELIVERY UNBOOKE	C-SECTION	PAC	ANTE/POS NATAL	GYNECOL VISIT SPECIALIS	GYNECOL VISIT MED. OFF.	CHILD WELFARE	IMMUNIS.
C	1 VARIABLE COSTS TO DELIVER ONE SERVICE											
C 2	Commission % (based on gross revenue)	INPUT (SERVICE COL (C2*D3)		0%	0%	0%	0%	0%	0%	0%	0%	0%
C 3	Commission	INPUT (SERVICE COL (C2*D3)		0	0	0	0	0	0	0	0	0
C 4	Professional fees per service	INPUT (SERVICE COL		0	0	0	0	0	0	0	0	0
C 5	Medicine used	INPUT (SERVICE COL		150	150	5,710	19,500	0	0	0	0	0
C 6	Contraceptives used	INPUT (SERVICE COL		0	0	0	0	0	0	0	0	0
C 7	Clinical supplies used	INPUT (SERVICE COL		3,740	3,740	17,108	1,005	55	112	112	0	48
C 8	VARIABLE UNIT COSTS TO DELIVER ONE SERVICE	Sum(C3.. C7)		3,890	3,890	22,818	1,010	55	112	112	0	48
C	9 TOTAL VARIABLE UNIT COSTS											
C 10	Commission	(B3*C3)		0	0	0	0	0	0	0	0	0
C 11	Professional fees per service	(B3*C4)		0	0	0	0	0	0	0	0	0
C 12	Medicine used	(B3*C5)		54,000	9,000	342,600	19,500	0	0	0	0	0
C 13	Contraceptives used	(B3*C6)		0	0	0	0	0	0	0	0	0
C 14	Clinical supplies used	(B3*C7)		1,346,400	224,400	1,026,450	3,919,695	99,180	174,408	804,960	0	571,200
C 15	TOTAL VARIABLE COSTS	SUM(C10.. C14)		1,400,400	233,400	1,369,050	3,939,195	99,180	174,408	804,960	0	571,200
C	16 TOTAL FIXED COSTS											
C 17	Direct service staff costs	(E38)		279,098	46,516	36,830	1,871,647	241,805	170,444	1,844,358	0	117,663
C 18	Indirect service staff costs	(E51)		599,826	99,971	103,364	3,840,154	441,353	452	1,155,860	0	335,142
C 19	Sub-total service staff costs	SUM(C17..C18)		878,924	146,487	140,194	5,711,802	683,157	170,896	3,000,218	0	452,805
C 20	Depreciation on special equipment	INPUT (SERVICE COL		0	0	0	0	0	0	0	0	0
C 21	Other fixed operating costs (Total column from F31)	(C21total* (C15+C17))		3,059,023	509,837	2,560,658	10,583,816	621,066	628,111	4,825,444	0	1,254,689
C 22	TOTAL FIXED COSTS	Sum(C19 C21)		3,937,947	656,324	2,700,852	16,295,617	1,304,224	799,007	7,825,662	0	1,707,494
C	23 TOTAL VARIABLE, FIXED, AND SUPPORT COSTS											
C 24	Total variable costs	(C15)		1,400,400	233,400	1,369,050	3,939,195	99,180	174,408	804,960	0	571,200
C 25	Total fixed costs	(C22)		3,937,947	656,324	2,700,852	16,295,617	1,304,224	799,007	7,825,662	0	1,707,494
C 26	Regional/central support costs	INPUT (TOTAL) (C26total* (C25))		0	0	0	0	0	0	0	0	0
C 27	TOTAL VARIABLE, FIXED AND SUPPORT COSTS	Sum(C24 C26)		5,338,347	889,724	4,069,902	20,234,812	1,403,404	973,415	8,630,622	0	2,278,694

D		REVENUES		MCH/OBSTETRIC SERVICES								
		Formula applied using CORE row references		DELIVERY BOOKED	DELIVERY UNBOOKE	C-SECTION	PAC	ANTE/POS NATAL	GYNECOL VISIT SPECIALIS	GYNECOL VISIT MED. OFF.	CHILD WELFARE	IMMUNIS
D	1 GROSS REVENUE											
D 2	Targeted volume of services (from Section B)	(B3)		360	60	60	3900	1800	1560	7200	40000	12000
D 3	Unit fee/price	INPUT (SERVICE COL (D2*D3)		35,000	40,000	100,000	15,000	1,000	1,000	500	0	0
D 4	TOTAL GROSS REVENUE			12,600,000	2,400,000	6,000,000	58,500,000	1,800,000	1,560,000	3,600,000	0	0
D	5 WAIVERS, DISCOUNTS AND COLLECTION DIFFERENCES											
D 6	Waivers and discounts %	INPUT (SERVICE COL (D4*D6)		0%	0%	0%	0%	0%	0%	0%	0%	0%
D 7	Waivers and discounts amount	INPUT (SERVICE COL (D4*D6)		0	0	0	0	0	0	0	0	0
D 8	Collection differences	INPUT (SERVICE COL (D4*(D7+D8))		0	0	0	0	0	0	0	0	0
D 9	TOTAL NET EXPECTED REVENUE			12,600,000	2,400,000	6,000,000	58,500,000	1,800,000	1,560,000	3,600,000	0	0
D	10 NET EXPECTED REVENUE PER SERVICE	(D9/D2)		35,000	40,000	100,000	15,000	1,000	1,000	500	0	0

MCH/OBSTETRIC SERVICES

E DIRECT & INDIRECT SERVICE STAFF COSTS

E 1 DIRECT MINUTES PER SERVICE

		DELIVERY BOOKED	DELIVERY UNBOOKE	C-SECTION	PAC	ANTE/POST NATAL	GYNECOL VISIT SPECIALIS	GYNECOL VISIT MED OFF	CHILD WELFARE	IMMUNIS
E 2	Medical Specialist (OB/GYN)	0	0	83	0	0	15	0	0	0
E 3	Medical Officer/Assistant Medical Officer	30	30	0	26	5	0	15	0	0
E 4	Medical Assistant	0	0	0	0	0	0	0	0	0
E 5	Nurse/Counselor	98	86	123	55	13	3	3	0	2
E 6	Lab Technician	0	0	0	0.67	0	15	15	0	0
E 7	Receptionist	3	3	3	3	6	4	4	0	0
E 8	Other: _____	0	0	0	0	0	0	0	0	0
E 9	_____	0	0	0	0	0	0	0	0	0
E 10	_____	0	0	0	0	0	0	0	0	0
E 11	_____	0	0	0	0	0	0	0	0	0
E 12	_____	0	0	0	0	0	0	0	0	0

E 13 TOTAL DIRECT MINUTES

Total Minutes Available

E 14	Medical Specialist (OB/GYN)	0 (E2*B3)	0	3,780	0	0	23,400	0	0	0
E 15	Medical Officer/Assistant Medical Officer	673,920 (E3*B3)	10,800	1,800	0	78,000	9,000	0	108,000	0
E 16	Medical Assistant	224,640 (E4*B3)	0	0	0	0	0	0	0	0
E 17	Nurse/Counselor	1,864,512 (E5*B3)	34,560	5,760	7,380	214,500	23,400	4,680	21,600	0
E 18	Lab Technician	224,640 (E6*B3)	0	0	0	2,613	0	23,400	108,000	0
E 19	Receptionist	449,280 (E7*B3)	1,080	180	180	11,700	10,800	6,240	28,800	0
E 20	Other: _____	0 (E8*B3)	0	0	0	0	0	0	0	0
E 21	_____	0 (E9*B3)	0	0	0	0	0	0	0	0
E 22	_____	0 (E10*B3)	0	0	0	0	0	0	0	0
E 23	_____	0 (E11*B3)	0	0	0	0	0	0	0	0
E 24	_____	0 (E12*B3)	0	0	0	0	0	0	0	0
E 25	TOTAL DIRECT MINUTES	3,436,992 SUM(E14 E24)	46,440	7,740	11,340	306,813	43,200	57,720	266,400	0

E 26 DIRECT COSTS

E 27	Medical Specialist (OB/GYN)	Note. Cells E57 (E14*E57/60)	0	0	0	0	0	0	0	0
E 28	Medical Officer/Assistant Medical Officer	-E67 refer to (E15*E58/60)	105,769	17,628	0	763,889	88,141	0	1,057,692	0
E 29	Medical Assistant	*AVE SAL. PER (E16*E59/60)	0	0	0	0	0	0	0	0
E 30	Nurse/Counselor	HR" column (E17*E60/60)	169,435	28,239	36,181	1,051,613	114,721	22,944	105,897	117,663
E 31	Lab Technician	(E18*E61/60)	0	0	0	13,958	0	125,000	576,923	0
E 32	Receptionist	(E19*E62/60)	3,894	649	649	42,188	38,942	22,500	103,846	0
E 33	Other: _____	(E20*E63/60)	0	0	0	0	0	0	0	0
E 34	_____	(E21*E64/60)	0	0	0	0	0	0	0	0
E 35	_____	(E22*E65/60)	0	0	0	0	0	0	0	0
E 36	_____	(E23*E66/60)	0	0	0	0	0	0	0	0
E 37	_____	(E24*E67/60)	0	0	0	0	0	0	0	0
E 38	TOTAL DIRECT COSTS	SUM(E27 E37)	279,098	46,516	36,830	1,871,647	241,805	170,444	1,844,358	0

E 39 INDIRECT COSTS

E 40	Medical Specialist (OB/GYN)	(E40 Tot*E27/E27 Tot)	0	0	0	0	0	0	0	0
E 41	Medical Officer/Assistant Medical Officer	(E41 Tot*E28/E28 Tot)	115,377	19,230	0	833,282	96,148	0	1,153,775	0
E 42	Medical Assistant	(E42 Tot*E29/E29 Tot)	0	0	0	0	0	0	0	0
E 43	Nurse/Counselor	(E43 Tot*E30/E30 Tot)	482,604	80,434	103,056	2,995,332	326,763	65,353	301,628	335,142
E 44	Lab Technician	(E44 Tot*E31/E31 Tot)	0	0	0	(8,437)	0	(75,556)	(348,719)	0
E 45	Receptionist	(E45 Tot*E32/E32 Tot)	1,844	307	307	19,978	18,441	10,655	49,177	0
E 46	Other: _____	(E46 Tot*E33/E33 Tot)	0	0	0	0	0	0	0	0
E 47	_____	(E47 Tot*E34/E34 Tot)	0	0	0	0	0	0	0	0
E 48	_____	(E48 Tot*E35/E35 Tot)	0	0	0	0	0	0	0	0
E 49	_____	(E49 Tot*E36/E36 Tot)	0	0	0	0	0	0	0	0
E 50	_____	(E50 Tot*E37/E37 Tot)	0	0	0	0	0	0	0	0
E 51	TOTAL INDIRECT COSTS	SUM(E40.. E50)	599,826	99,971	103,364	3,840,154	441,353	452	1,155,860	335,142

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COST/REVENUE ANALYSIS TOOL (CORE)		File Name Mwenge	Facility	CURATIVE/OPD SERVICES																	
MSH - FPMD Project		Printed.	January 8, 1998	Period:	MEDICAL VISIT: MALARIA	MEDICAL VISIT: DIARRHEA	MEDICAL VISIT: URI	MEDICAL VISIT: WORM	MEDICAL VISIT: OTHER	LAB SVC.: PREG. TEST	LAB SVC.: CERVIC SMEAR	LAB. SVC.: ULTRA-SOUND	LAB. SVC.: STD TEST	LAB. SVC.: BLOOD SLIDE	LAB. SVC.: URINE	LAB. SVC.: WIDAL	CIR-CUMCISIO	CRYO-SURGERY	COL-POSCOPY	MINOR SURGERY	
A SUMMARY OF KEY INFORMATION																					
Formula applied using CORE row reference																					
A 1	SERVICE VOLUME	Number of services provided	35																		
A 2	Targeted volume of services this period	(B3)	8,000	1,000	3,600	600	2,160	600	600	600	2,130	720	8,000	36,000	2,160	120	0	0	120		
A 3	Service mix	(B3/TOTAL OF B3)	5.09%	0.64%	2.29%	0.38%	1.37%	0.38%	0.38%	1.36%	0.46%	5.09%	22.90%	1.37%	0.08%	0.00%	0.00%	0.08%			
FAMILY PLANNING INDICATORS - CYP																					
A 4 UNIT COSTS																					
A 5 VARIABLE COSTS																					
A 6	Commission	(C3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
A 7	Professional fees per service	(C4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
A 8	Medicine	(C5)	232	505	860	0	0	0	0	0	0	0	0	0	0	1,345	0	0	126		
A 9	Contraceptives	(C6)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
A 10	Clinical supplies	(C7)	0	0	0	0	0	0	1,200	0	0	0	59	83	1,063	1,942	0	0	2,149		
A 11	TOTAL VARIABLE COSTS	SUM(A6 A10)	232	505	860	0	0	0	1,200	0	0	0	59	83	1,063	1,942	0	0	2,275		
A 12 FIXED COSTS																					
A 13	Direct service staff costs	(C17/B3)	195	168	105	168	0	27	0	0	0	22	91	32	70	169	0	0	316		
A 14	Indirect service staff costs	(C18/B3)	89	105	127	64	0	-5	0	0	-1	-43	-8	-30	170	0	0	503			
A 15	Depreciation on special equipment	(C20/B3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
A 16	Other fixed operating costs	(C21/B3)	777	1,226	1,757	306	0	2,235	0	0	39	272	210	2,062	6,294	0	0	4,718			
A 17	TOTAL FIXED COSTS	SUM(A13 A16)	1,061	1,499	1,989	538	0	2,257	0	0	59	320	234	2,101	6,633	0	0	5,536			
A 18 REGIONAL/CENTRAL SUPPORT COSTS																					
A 18		(C26)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
A 19	TOTAL UNIT COSTS	SUM(A11+A17+A18)	1,293	2,004	2,849	538	0	3,457	0	0	59	379	317	3,164	9,920	0	0	7,811			
A 20 UNIT REVENUES																					
A 21	Net expected revenue per service	(D10)	1,567	3,000	1,500	1,800	600	3,000	0	600	600	500	600	3,000	15,000	0	0	3,000			
A 22	Surplus/(loss) per service	(A21-A19)	274	996	(1,349)	1,262	600	(457)	0	600	641	121	283	(164)	5,080	0	0	(4,811)			
A 23	Percentage of costs recovered per service	(A21/A19)	121%	150%	53%	334%	0%	87%	0%	0%	1011%	132%	189%	95%	151%	0%	0%	38%			
A 24 COST RECOVERY - SERVICE CATEGORIES																					
FAMILY PLANNING																					
A 25	Net expected revenue	(D9)																			
A 26	Total variable, fixed and support costs	(C27)																			
A 27	Total surplus/(loss)	(A25-A26)																			
A 28	Percentage of costs recovered	(A25/A26)																			
MCH/OBSTETRIC																					
A 29	Net expected revenue	(D9)																			
A 30	Total variable, fixed and support costs	(C27)																			
A 31	Total surplus/(loss)	(A29-A30)																			
A 32	Percentage of costs recovered	(A29/A30)																			
CURATIVE																					
A 33	Net expected revenue	(D9)	12,536,000	3,000,000	5,400,000	1,080,000	1,296,000	1,800,000	0	1,278,000	432,000	4,000,000	21,600,000	6,480,000	1,800,000	0	0	360,000			
A 34	Total variable, fixed and support costs	(C27)	10,347,125	2,004,417	10,257,373	323,063	0	2,074,104	0	0	42,716	3,028,926	11,418,785	6,833,461	1,190,406	0	0	937,324			
A 35	Total surplus/(loss)	(A33-C34)	2,188,875	995,583	(4,857,373)	756,937	1,296,000	(274,104)	0	1,278,000	389,284	971,074	10,181,215	(353,461)	609,594	0	0	(577,324)			
A 36	Percentage of costs recovered	(A33/A34)	121%	150%	53%	334%	0%	87%	0%	0%	1011%	132%	189%	95%	151%	0%	0%	38%			
A 37 TOTAL COST RECOVERY																					
A 38	Total net expected revenue	(D9)																			
A 39	Total variable, fixed and support costs	(C27)																			
A 40	Total surplus/(loss)	(A38-A39)																			
A 41	Percentage of costs recovered	(A38/A39)																			
A 42 STAFF UTILIZATION FOR DIRECT SERVICE DELIVERY																					
A 43	Medical Specialist (OB/GYN)	E14(TOTAL)/E14(MIN AVAIL)																			
A 44	Medical Officer/Assistant Medical Officer	E15(TOTAL)/E15(MIN AVAIL)																			
A 45	Medical Assistant	E16(TOTAL)/E16(MIN AVAIL)																			
A 46	Nurse/Counselor	E17(TOTAL)/E17(MIN AVAIL)																			
A 47	Lab Technician	E18(TOTAL)/E18(MIN AVAIL)																			
A 48	Receptionist	E19(TOTAL)/E19(MIN AVAIL)																			
A 49	Other _____	E20(TOTAL)/E20(MIN AVAIL)																			
A 50	_____	E21(TOTAL)/E21(MIN AVAIL)																			
A 51	_____	E22(TOTAL)/E22(MIN AVAIL)																			
A 52	_____	E23(TOTAL)/E23(MIN AVAIL)																			
A 53	_____	E24(TOTAL)/E24(MIN AVAIL)																			

B SERVICE VOLUME			CURATIVE/OPD SERVICES														
			MEDICAL VISIT. MALARIA	MEDICAL VISIT. DIARRHEA	MEDICAL VISIT. URI	MEDICAL VISIT. WORM	MEDICAL VISIT. OTHER	LAB. SVC. PREG. TEST	LAB. SVC. CERVIC. SMEAR	LAB. SVC. ULTRA-SOUND	LAB. SVC. STD. TEST	LAB. SVC. BLOOD SLIDE	LAB. SVC. URINE	LAB. SVC. WIDAL	CIR-CUMCISIO	CRYO-SURGERY	COL-POSCOPY
B 1	Actual Volume of services from previous period (Reference only)	INPUT (SERVICE COL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B 2	Maximum demand for services for this period (Reference only)	INPUT (SERVICE COL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B 3	Targeted volume of services for this period	INPUT (SERVICE COL	8,800	1,000	3,800	600	2,160	600	600	2,130	720	8,000	36,000	2,160	120	0	120

C UNIT COSTS			CURATIVE/OPD SERVICES														
			MEDICAL VISIT. MALARIA	MEDICAL VISIT. DIARRHEA	MEDICAL VISIT. URI	MEDICAL VISIT. WORM	MEDICAL VISIT. OTHER	LAB. SVC. PREG. TEST	LAB. SVC. CERVIC. SMEAR	LAB. SVC. ULTRA-SOUND	LAB. SVC. STD. TEST	LAB. SVC. BLOOD SLIDE	LAB. SVC. URINE	LAB. SVC. WIDAL	CIR-CUMCISIO	CRYO-SURGERY	COL-POSCOPY
C 1 VARIABLE COSTS TO DELIVER ONE SERVICE																	
C 2	Commission % (based on gross revenue)	INPUT (SERVICE COL	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
C 3	Commission	(C2*D3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
C 4	Professional fees per service	INPUT (SERVICE COL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
C 5	Medicine used	INPUT (SERVICE COL	232	505	860	0	0	0	0	0	0	0	0	1,345	0	0	120
C 6	Contraceptives used	INPUT (SERVICE COL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
C 7	Clinical supplies used	INPUT (SERVICE COL	0	0	0	0	0	1,200	0	0	0	59	83	1,063	3,287	0	2,183
C 8	VARIABLE UNIT COSTS TO DELIVER ONE SERVICE	Sum(C3.. C7)	232	505	860	0	0	1,200	0	0	0	59	83	1,063	3,287	0	2,275
C 9 TOTAL VARIABLE UNIT COSTS																	
C 10	Commission	(B3*C3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
C 11	Professional fees per service	(B3*C4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
C 12	Medicine used	(B3*C5)	1,856,000	505,000	3,096,000	0	0	0	0	0	0	0	0	161,400	0	0	15,120
C 13	Contraceptives used	(B3*C6)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
C 14	Clinical supplies used	(B3*C7)	0	0	0	0	0	720,000	0	0	0	468,000	2,988,000	2,295,000	233,046	0	257,832
C 15	TOTAL VARIABLE COSTS	SUM(C10.. C14)	1,856,000	505,000	3,096,000	0	0	720,000	0	0	0	468,000	2,988,000	2,295,000	394,446	0	272,952
C 16 TOTAL FIXED COSTS																	
C 17	Direct service staff costs	(E38)	1,558,546	168,109	377,628	100,812	0	16,106	0	0	15,481	727,564	1,158,654	150,288	20,224	0	37,867
C 18	Indirect service staff costs	(E51)	713,355	105,314	456,910	38,633	0	-2,738	0	0	-961	-346,485	-280,547	-65,653	20,459	0	60,383
C 19	Sub-total service staff costs	SUM(C17..C18)	2,271,902	273,423	834,538	139,445	0	13,367	0	0	14,519	381,079	878,107	84,635	40,683	0	98,250
C 20	Depreciation on special equipment	INPUT (SERVICE COL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
C 21	Other fixed operating costs (Total column from F31)	(C21total* (C15+C17))	6,219,224	1,225,994	6,326,834	183,618	0	1,340,736	0	0	28,197	2,179,047	7,552,678	4,453,826	755,277	0	566,122
C 22	TOTAL FIXED COSTS	Sum(C19..C21)	8,491,125	1,499,417	7,161,373	323,063	0	1,354,104	0	0	42,716	2,560,126	8,430,785	4,538,461	795,960	0	664,372
C 23 TOTAL VARIABLE, FIXED, AND SUPPORT COSTS																	
C 24	Total variable costs	(C15)	1,856,000	505,000	3,096,000	0	0	720,000	0	0	0	468,000	2,988,000	2,295,000	394,446	0	272,952
C 25	Total fixed costs	(C22)	8,491,125	1,499,417	7,161,373	323,063	0	1,354,104	0	0	42,716	2,560,126	8,430,785	4,538,461	795,960	0	664,372
C 26	Regional/central support costs INPUT (TOTAL)	(C26total* (C25))	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
C 27	TOTAL VARIABLE, FIXED AND SUPPORT COSTS	Sum(C24..C26)	10,347,125	2,004,417	10,257,373	323,063	0	2,074,104	0	0	42,716	3,028,926	11,418,785	6,833,461	1,190,406	0	937,324

D REVENUES			CURATIVE/OPD SERVICES														
			MEDICAL VISIT. MALARIA	MEDICAL VISIT. DIARRHEA	MEDICAL VISIT. URI	MEDICAL VISIT. WORM	MEDICAL VISIT. OTHER	LAB. SVC. PREG. TEST	LAB. SVC. CERVIC. SMEAR	LAB. SVC. ULTRA-SOUND	LAB. SVC. STD. TEST	LAB. SVC. BLOOD SLIDE	LAB. SVC. URINE	LAB. SVC. WIDAL	CIR-CUMCISIO	CRYO-SURGERY	COL-POSCOPY
D 1 GROSS REVENUE																	
D 2	Targeted volume of services (from Section B)	(B3)	8000	1000	3600	600	2160	600	600	2130	720	8000	36000	2160	120	0	120
D 3	Unit fee/price	INPUT (SERVICE COL	1,567	3,000	1,500	1,800	600	3,000	0	600	600	500	600	3,000	15,000	0	3,000
D 4	TOTAL GROSS REVENUE	(D2*D3)	12,536,000	3,000,000	5,400,000	1,080,000	1,296,000	1,800,000	0	1,278,000	432,000	4,000,000	21,600,000	6,480,000	1,800,000	0	360,000
D 5 WAIVERS, DISCOUNTS AND COLLECTION DIFFERENCES																	
D 6	Waivers and discounts %	INPUT (SERVICE COL	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
D 7	Waivers and discounts amount	(D4*D6)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
D 8	Collection differences	INPUT (SERVICE COL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
D 9	TOTAL NET EXPECTED REVENUE	(D4-(D7+D8))	12,536,000	3,000,000	5,400,000	1,080,000	1,296,000	1,800,000	0	1,278,000	432,000	4,000,000	21,600,000	6,480,000	1,800,000	0	360,000
D 10 NET EXPECTED REVENUE PER SERVICE																	
		(D9/D2)	1,567	3,000	1,500	1,800	600	3,000	0	600	600	500	600	3,000	15,000	0	3,000

3/

E DIRECT & INDIRECT SERVICE STAFF COSTS			CURATIVE/OPD SERVICES															
			MEDICAL VISIT: MALARIA	MEDICAL VISIT: DIARRHEA	MEDICAL VISIT: URI	MEDICAL VISIT: WORM	MEDICAL VISIT: OTHER	LAB. SVC PREG TEST	LAB. SVC CERVIC SMEAR	LAB SVC ULTRA-SOUND	LAB SVC STD TEST	LAB SVC BLOOD SLIDE	LAB SVC URINE	LAB SVC WIDAL	CUMCISIO	CRYO-SURGERY	COL-POSCOPY	MINOR SURGERY
E 1 DIRECT MINUTES PER SERVICE																		
E 2	Medical Specialist (OB/GYN)	INPUT (SERVICE COL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 3	Medical Officer/Assistant Medical Officer	INPUT (SERVICE COL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 4	Medical Assistant	INPUT (SERVICE COL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 5	Nurse/Counselor	INPUT (SERVICE COL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 6	Lab Technician	INPUT (SERVICE COL	15	10	0	19	0	0	0	0	0	15	0	0	0	0	0	0
E 7	Receptionist	INPUT (SERVICE COL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 8	Other _____	INPUT (SERVICE COL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 9	_____	INPUT (SERVICE COL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 10	_____	INPUT (SERVICE COL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 11	_____	INPUT (SERVICE COL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 12	_____	INPUT (SERVICE COL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 13 TOTAL DIRECT MINUTES																		
E 14	Medical Specialist (OB/GYN)	Total Minutes Available 0 (E2*B3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 15	Medical Officer/Assistant Medical Officer	673,920 (E3*B3)	64,000	8,000	25,200	3,600	0	0	0	0	0	0	0	0	1,800	0	0	2,400
E 16	Medical Assistant	224,640 (E4*B3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 17	Nurse/Counselor	1,864,512 (E5*B3)	24,000	3,000	10,800	1,800	0	0	0	0	0	0	0	0	0	0	0	2,400
E 18	Lab Technician	224,640 (E6*B3)	120,000	10,000	0	9,000	0	1,800	0	0	1,440	120,000	144,000	23,760	0	0	0	0
E 19	Receptionist	449,280 (E7*B3)	48,000	6,000	21,600	2,400	0	1,800	0	2,160	24,000	108,000	6,480	720	0	0	0	720
E 20	Other _____	0 (E8*B3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 21	_____	0 (E9*B3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 22	_____	0 (E10*B3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 23	_____	0 (E11*B3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 24	_____	0 (E12*B3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 25	TOTAL DIRECT MINUTES	3,436,992 SUM(E14 E24)	256,000	27,000	57,600	16,800	0	3,600	0	0	3,600	144,000	252,000	30,240	2,520	0	0	5,520
E 26 DIRECT COSTS																		
E 27	Medical Specialist (OB/GYN)	Note Cells E57 (E14*E57/60)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 28	Medical Officer/Assistant Medical Officer	-E67 refer to (E15*E58/60)	626,781	78,348	246,795	35,256	0	0	0	0	0	0	0	0	17,628	0	0	23,504
E 29	Medical Assistant	*AVE SAL. PER (E16*E59/60)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 30	Nurse/Counselor	HR* column (E17*E60/60)	117,663	14,708	52,948	8,625	0	0	0	0	0	0	0	0	0	0	0	11,766
E 31	Lab Technician	(E18*E61/60)	641,026	53,419	0	48,077	0	9,615	0	0	7,692	641,026	769,231	126,923	0	0	0	0
E 32	Receptionist	(E19*E62/60)	173,077	21,635	77,885	8,654	0	6,490	0	0	7,788	86,538	389,423	23,365	2,596	0	0	2,596
E 33	Other _____	(E20*E63/60)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 34	_____	(E21*E64/60)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 35	_____	(E22*E65/60)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 36	_____	(E23*E66/60)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 37	_____	(E24*E67/60)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 38	TOTAL DIRECT COSTS	SUM(E27 E37)	1,558,546	168,109	377,628	100,812	0	16,106	0	0	15,481	727,564	1,158,654	150,288	20,224	0	0	37,867
E 39 INDIRECT COSTS																		
E 40	Medical Specialist (OB/GYN)	(E40 Tot*E27/E27 Tot)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 41	Medical Officer/Assistant Medical Officer	(E41 Tot*E28/E28 Tot)	683,718	85,465	269,214	38,459	0	0	0	0	0	0	0	0	19,230	0	0	25,639
E 42	Medical Assistant	(E42 Tot*E29/E29 Tot)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 43	Nurse/Counselor	(E43 Tot*E30/E30 Tot)	335,142	41,893	150,814	25,136	0	0	0	0	0	0	0	0	0	0	0	33,514
E 44	Lab Technician	(E44 Tot*E31/E31 Tot)	(387,466)	(32,289)	0	(29,060)	0	(5,812)	0	0	(4,650)	(387,466)	(464,959)	(76,718)	0	0	0	0
E 45	Receptionist	(E45 Tot*E32/E32 Tot)	81,961	10,245	36,882	4,098	0	3,074	0	0	3,688	40,980	184,412	11,065	1,229	0	0	1,229
E 46	Other _____	(E46 Tot*E33/E33 Tot)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 47	_____	(E47 Tot*E34/E34 Tot)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 48	_____	(E48 Tot*E35/E35 Tot)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 49	_____	(E49 Tot*E36/E36 Tot)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 50	_____	(E50 Tot*E37/E37 Tot)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E 51	TOTAL INDIRECT COSTS	SUM(E40 E50)	713,355	105,314	456,910	38,633	0	(2,738)	0	0	(961)	(346,485)	(280,547)	(65,653)	20,459	0	0	60,383

Attachment 6

Original Text

From: Robert Cunnane@HPO@DAR ES SALAAM, on 10/24/97 7:04 AM:

To: Inter33[MSMIT@MSH.ORG], Inter33[SSACCA@MSH.ORG],
Inter33[SHUBER@MSH.ORG]

Cc: Maria Busquets@G.PHN.POP@AIDW, Jeffrey W. Ashley@HPO@DAR ES SALAAM

USAID/Tanzania would like to thank and acknowledge MSH/FPMD and, in particular, Stephen Sacca and Sally Craig-Huber, for the excellent technical assistance they provided to initiate the application of cost revenue analysis to the Marie Stopes Program in Tanzania. Marie Stopes is a dynamic NGO providing high quality reproductive health services in Tanzania. Marie Stopes has undertaken an ambitious strategic plan to expand their health services throughout Tanzania. The organization plans to expand from its current seven to over 20 clinics. Currently, Marie Stopes provides comprehensive reproductive health services to over 100,000 clients per year.

The technical assistance offered by FPMD included three trips by the consultants over a seven month period to introduce Marie Stopes to the FPMD cost revenue analysis tool (CORE). The visits culminated in a dissemination workshop which was well attended by both Ministry of Health and NGO officials and was opened by the Deputy Minister of Health. What was clearly evident from the workshop proceedings is that Marie Stopes now has the capacity to better manage their resources and to make informed decisions about staffing, pricing, and the mix of services. This will have a profound impact on the success of the organization in achieving their strategic plan and in realizing their goal to provide high quality, affordable reproductive health services in Tanzania.

USAID/Tanzania commends the consultants for their fine work and thanks FPMD for contributing funds to support this important activity. We also acknowledge Marie Stopes Tanzania which demonstrated once again its capable, high quality staff who were able to apply this sophisticated technology to its management structure in a very short period of time.

CC: "G.PHN.POP.CMT" <cureksoy@usaid.gov>, "gary cook" ...

Attachment 7

From: "Mili Paleja" <mili@raha.com>
To: MSH2.BOSTON(Shuber)
Date: Thu, Dec 4, 1997 6:17 PM
Subject: Thankyou very much for your kindness on sending us Rob
cunnane-USAID/Tanzania excellent note copy on

Thankyou very much for your kindness on sending us Rob cunnane-USAID/Tanzania excellent note copy on MSH/FPMD WORKDONE TO Marie Stopes Tanzania.

Truly you did a highly commendable job which has beared first fruits on our expansion programme (1998) and budget. MST being a first NGO to have such an analysis has shown a very pragmatic forward programmes within its existing clinics and forecasted for the 5 year strategic plan-"Vision 2000" on expansion. actually what has happened now in our clinics during b1998 budget preparation is having a "scientific approach" by having cost and revenue analysis as planning scenarios"what if".

We have received more than 4 organisations requesting some more information and possibility of developing CORE. We met USAID -Jeff Ashley and the new USAID/Tanzania Population fellow, victoria Dunning who replaced joselyn Neukom. She intends to visit MST clinics(Mwenge,Mabibo and Kibaha) on 3/12/97.

We in mst thanks msh/fpmd for spending much of their resources of time and money in 6 months. We really sympathise with you sallie craig huber and Steven Sacca who spent a lot of time in brainstorming the whole technical set up of Marie stopes services protocols. We all enjoyed your stay with us,it was all pleasure.

We have shifted to Raha Towers on 24/10/97 as scheduled; our new telephone number are:35829,34958 fax:::34050.

We have started Dsm cluster office at old 280 mwenge village, iringa, Makambako and Raha tower clinics.

We are sending you a photo album of the core dissemination workshop at kilimanjaro Hotel on 2/10/97 through postal address

What about your final report?

Many thanks with love from MST staff!

John

CC: MSH.Inet("ssaca")