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# **NGO HEALTH INSTITUTION FINANCE MANAGEMENT TRAINING**

**PALESTINIAN HEALTH SECTOR REFORM AND  
DEVELOPMENT PROJECT (THE FLAGSHIP PROJECT)**

**SHORT-TERM TECHNICAL ASSISTANCE REPORT (FINAL)**

**Prepared by:**

**Robert Puglisi and Iskandar Majlaton,  
Health Strategies International LLC (HSI)**

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# CONTENTS

<b>ACRONYMS</b> .....	<b>3</b>
<b>SECTION I: OVERVIEW</b> .....	<b>4</b>
<b>SECTION II: ACTIVITIES CONDUCTED</b> .....	<b>6</b>
<b>SECTION III: FINDINGS, RECOMMENDATIONS, AND NEXT STEPS</b> .....	<b>7</b>
<b>ANNEX A: DETAILED DESCRIPTION OF NGO TRAINING</b> .....	<b>9</b>
<b>ANNEX B: PARTICIPANTS' EXPECTATIONS</b> .....	<b>12</b>
<b>ANNEX C: PARTICIPANTS ADVICE FOR THINGS TO CONSIDER IN FUTURE TRAININGS</b> .....	<b>14</b>
<b>ANNEX D: SCOPES OF WORK (2)</b> .....	<b>15</b>
<b>ANNEX E: CONSULTANT CVs</b> .....	<b>23</b>
<b>ANNEX F: BIBLIOGRAPHY OF DOCUMENTS COLLECTED AND REVIEWED</b> .....	<b>33</b>
<b>ANNEX G: LIST OF MATERIALS DEVELOPED AND UTILIZED DURING ASSIGNMENT</b> .....	<b>34</b>

# ACRONYMS

FO- Field Office

FCSP – Financial Capacity Strengthening Program

FIS – Financial Information System

FMS – Financial Management System

GHI – Government Health Insurance

HSI – Health Strategies International, LLC

IDP - Institutional Development Plan

MoH – Ministry of Health

MoF – Ministry of Finance

NGO – Non-Governmental Organization

NHA – National Health Accounts

NHI – National Health Insurance

PRDP - Palestine Reform and Development Plan

SOW – Scope of Work

STTA – Short Term Technical Assistance

TA – Technical Assistance

USAID – United States Agency for International Development

## SECTION I: OVERVIEW

### A. Background

The Flagship Project is a five-year initiative funded by the U.S. Agency for International Development (USAID), designed and implemented in close collaboration with the Palestinian Ministry of Health (MoH). The Project's main objective is to support the MoH, selected non-governmental organizations, and selected educational and professional institutions in strengthening their institutional capacities and performance to support a functional and democratic Palestinian health sector able to meet its priority public health needs. The Project works to achieve this goal through three components: (1) supporting health sector reform and management, (2) strengthening clinical and community-based health, and (3) supporting procurement of health and humanitarian assistance commodities.

The Palestinian Reform and Development Plan (PRDP) focuses on building strategic management capacity and reforming health financing in order to increase the quality and affordability of public health care. Subsequently, financial management was a key area identified by the MoH during its 2008 health sector needs assessment and its leadership development workshop, conducted by the Flagship Project in July 2009. To respond to this need, the Flagship Project developed the MoH Financial Capacity Strengthening Program (FCSP) for financial and administrative staff in the MoH. However, involving other sectors is important for strengthening the overall financial capacity and coordination of the entire health system. As such, the Flagship Project organized the first NGO finance management training for selected non-governmental health organizations. The goal of these NGO training programs is to promote better understanding of NGO and MoH finance reform strategies and stronger finance management and administrative skills for NGOs to support the attainment of overall and finance-specific reform goals. To achieve these objectives, the Project is collaborating with its finance technical partner, HSI, to support the development and implementation of the NGO finance management training. This training is aimed at providing knowledge, tools, and technical support in partnership with key MoH finance champions to develop strong capabilities throughout the health finance sector that will promote efficient and effective management that is responsive, transparent, and accountable at all levels.

Working in parallel to MoH facilities, the NGO community has played a significant and sustained role in the delivery of health care services to the Palestinian people. The Flagship Project is committed to tailoring technical assistance interventions according to the needs and capacities of the NGO sector. Specific financial management training and materials for NGO health facility finance personnel and leadership were developed during a March-April 2010 consultancy, which was based on the review of several NGO self-assessments and management and clinical management training plans for NGO health services providers by the Flagship Project sub-contractor, IDaRA. During this consultancy, a four-day training was launched to build facility-level finance management capacity and accounting skills. This training addressed specific NGO finance requirements related to planning, budgeting, fund accounting, cost accounting and cost management, decision making, resource mobilization and fundraising, as well as financial reporting to donors.

This consultancy and report contributes to Flagship Project's implementation plan as follows:

*Component 1, Objective 1.1: Improve Good Governance and Management Practices in the Palestinian Health Sector, and*

*Deliverable 1.1.2: Strengthen the capacity of non-governmental organizations to manage quality health care services.*

## **B. Purpose of this Consultancy**

The purpose of this consultancy was to deliver financial management training for financial staff of NGO health care facilities operating in the West Bank and East Jerusalem to educate participants on financial management. The aim of the training is to increase NGO capacity to achieve financial sustainability, transparency, and accountability in keeping with the goals of the Palestinian health sector reform agenda, and to encourage partnership and coordination between the NGO sector and the MoH.

## SECTION II: ACTIVITIES CONDUCTED

In order to meet the objectives of this consultancy and to provide quality training, the consultants met with the Health Finance Program Coordinator at the Flagship Project, and delineated their respective roles and responsibilities for the training. Logistical and technical support for the training was coordinated by the program coordinator and the Flagship Project team.

- Upon receipt of participant confirmations to attend the training, the consultants prepared additional exercises and hand outs to serve as interactive tools for the training and to serve as a basis for promoting the exchange of experiences between the participants.
- HSI President and Chief Economist and the local consultant reviewed the training materials prepared during the March-April mission, approved them and sent them to the contracted translator for translation into Arabic.
- The local consultants reviewed the translated slides and the agenda was developed by the local consultant and the program coordinator. Once the final changes were made, the training manual was sent to the printing company for copying and printing in Arabic and English.
- The Financial Management training for NGO financial staff was delivered as per the planned schedule. A comprehensive description of the training is contained in Annex A.
- At the end of the training, the Deputy Chief of Party of Technical Programs at the Flagship Project distributed the training certificates of completion to the participants and thanked them for their attendance and dedication.

## SECTION III: FINDINGS, RECOMMENDATIONS, AND NEXT STEPS

### A. Findings

1. Based on the participant questionnaires, the NGO respondents feel that the MoH makes certain decisions without liaising with them or considering their needs and without taking into account the available capacity at their hospitals. They feel excluded from the national planning process.
2. Based on the consultants' mutual assessment of the training participants, the participants were well-qualified to participate in this training in the field of health finance management. Most of them had a university degree in Accounting, and some were US-qualified Certified Public Accountants. Most of the participants had excellent knowledge and control of the Generally Accepted Accounting Principles (GAAP), and international accounting standards and practices.
3. All of the represented organizations use an automated accounting system and some of them use health information systems, although at different levels of sophistication based on financial affordability of the relative systems. (See details below on the systems used).
4. The participant NGOs recognize that changes and developments within the Palestinian governmental health sector require parallel developments within the NGO health sector in order to cope with the increasing competition requirements.
5. Based on course evaluation questionnaires:
  - a. Most participants found the case study and practical simulations to be very effective compared to other methods of training. They were less interested in the presentation of concepts, and favored learning about the applicability of major health finance management concepts to their respective health institutions; and
  - b. The majority of the participants believe that this training was too short. The topics covered were of high importance but needed more time and more in-depth discussion.
6. Each of the institutions represented by the participants has its own unique status, issues, and limitations. Despite the common issues (i.e. cost accounting and unit cost identification), their priorities differ widely and require special attention in the participants' points of view.
7. HIS/FIS used by the institutions represented at the training:
  - a. Al Shamel Systems
    - i. Askar Rehabilitation Center uses the General Ledger, Stores and Pharmacy modules
    - ii. Al-Ittihad Hospital uses all modules related to HIS and FIS
  - b. BDO System
    - i. St. John's Hospital previously used the HIS portion without a FIS integrated into it until the software failed. They now use different accounting software (Hashavshevet).
  - c. ICD9
    - i. Augusta Victoria Hospital uses a fully integrated HIS and FIS.
  - d. The remaining NGOs use customized software as a HIS.

## B. RECOMMENDATIONS

Based on the site visits at NGOs and MoH and the preparation and delivery of the training, the consultants recommend the following:

1. The development and delivery of strategic planning workshops to include the health sector stakeholders (Private, NGO's, MoH, etc.). This will build partnership and common cause among the different actors in the field.
2. A change management initiative is required to relieve the expected resistance and uncertainty among the NGOs resulting from the potential developments in the health sector.
3. The development and implementation of crisis and risk management training for NGOs working in the health sector so that they become better able to handle upcoming challenges and competition with both the private sector and MoH.
4. Additional finance management trainings with the concentration on the following fields/topics:
  - a. Hospital Cost Accounting in depth – including the unit cost identification.
  - b. Creating an Internal Control environment.
  - c. Analysis of financial statements of health institutions.
  - d. Detailed budgeting using different budgeting methods and tools.
  - e. Donor contract management – the process to be followed within the organization from concept preparation until the signature of the contract.
  - f. Interdependency and work practices capacity strengthening between the finance and program staff.
5. The design and implementation of on-site coaching in NGO health facilities on cost accounting, and unit cost identification and cost management, in anticipation of new government health insurance; and billing and reporting requirements under health reform.
6. Future trainings should focus less on presentations and concentrate more on case studies and exercises in order to assure maximum efficiency and practicality.



## **ANNEX A: DETAILED DESCRIPTION OF NGO TRAINING**

### **DAY I:**

#### **Welcome and Opening Comments**

The first day of the training started at 9:00 a.m. with a short opening speech by Flagship Project team.

The participants were asked to put in writing their expectations from the training.

#### **Review of Palestinian Health Sector Reform in the Context of NGO Participation**

The consultants introduced the objectives of the training, and provided some introductory information about the Palestinian health system, health systems reform, and the importance of building an effective viable long term partnership between the NGO sector and the MoH.

#### **Financial Management**

The trainers asked the participants to define the concept of financial management and distributed a handout on the definition of financial management after soliciting their answers. This prompted a discussion of the basic elements of financial management and its importance to the NGO sustainability.

The trainers focused their discussion on the definition of NGOs, their role, and what makes them unique compared to the private and public sector enterprises. A short explanation on the NGO sector challenges was provided, and the eight principles of good governance that are essential for the strengthening of the NGO sector given the financial risks and challenges surrounding these organizations.

The trainers presented on the importance of financial management and financial management systems and their role in promoting the NGO sector.

#### **Financial Planning**

By midday, the NGO planning session began with a questionnaire distributed to the participants regarding the importance of the planning in any organization's life. The trainers then proceeded with explaining the processes, types, and main components of planning. At the end of the session, the participants were split into groups and were asked to come up with a vision and mission statements and two strategic objectives for an imaginary hospital for which they work.

#### **Budgeting**

After the lunch break, and for the rest of the afternoon, the trainers went through budgeting concepts and examples, and included a twenty-minute group exercise. One of the participant groups presented their findings followed by a five-minute discussion.

## **DAY 2**

### **Capital Budgeting**

The second day of the training started with a session on capital budgeting which included a 30-minute group exercise. Two participants presented their findings and discussed them with the rest of the groups with input and facilitation from the trainers.

### **Health Information Systems/Finance Information Systems**

The session started at 10:30 am with a Power Point presentation led by the Flagship Project's Health Information System (HIS) Team Leader, who gave a comprehensive view of the Flagship Project's upcoming HIS with an initial implementation planned in September 2010. Throughout the session, the consultants provided additional information on HIS/FIS, reporting and supporting hospital operational efficiency within these systems. Participants described the different systems that they used at their workplaces (See Findings for more details).

### **Cost Accounting/Cost Finding and Analysis**

This session was the last session of the day and was given a high priority as per the participants' expectations provided at the beginning of the training. The trainers solicited information from the participants on the existence of unit cost of services at their facilities and discussed examples of different types of cost analysis methods including details of allocation methods. The day ended with an introduction to a case study on finance management and budgeting. The participants read the case study and asked their questions to prepare to solve it the next day.

## **DAY 3**

### **Case Study: Finance Management/Budgeting**

The entire day focused on the case study. Participants were split into groups designed to include diverse professional backgrounds within each team. The groups worked on the case study for approximately three hours. Each group was asked to pick a team member to present their findings and explain how they decided on the final answers to the exercises. They were asked to role play and designate someone to take the role of the director of the organization who would query the findings and investigate the reliability and relevance of the information. Each group had 20 minutes to conduct their presentation, and non-presenting groups were given five minutes to discuss the findings of the presenting group and provide their feedback and comments.

### **Building Accounting Skills to Facilitate and Support Effective Financial Management Systems**

At 2:30 pm the consultants started with the NGO sustainability skills session. The discussion was about resource mobilization, fund raising, objectives of fund accounting, and NGO best practices for resource allocation.

## **DAY 4**

### **Building Accounting Skills to Facilitate and Support Effective Financial Management Systems (Cont)**

The session covered fund accounting, types of funds, and maximizing the use of unrestricted funds for operations. The trainers provided an exercise for journal entries for fund accounting with a brief presentation by one group and an open discussion by all other groups with the trainers' input.

The session included donor reporting with three examples of reporting on Excel sheets. The participants worked on an exercise to demonstrate the effects of exchange rates on expenditures and reporting to donors. The trainers also gave a presentation on donor contract management, emphasizing grant/contract content, process, and pre and post grant/contract award within the facility.

In addition, the trainers defined the process of decision-making and cost management and generated a discussion on their basics steps and practices with the participants including practical solutions that are applicable to the Palestinian context. This session also included a presentation on ration analysis and its importance in analyzing the financial performance of a facility.

## **ANNEX B: PARTICIPANTS' EXPECTATIONS**

### **Participants' expectations as given at the beginning of the training:**

- Learning the basics of finance and financial management that are specific for the health sector.
- Studying and analyzing the budget for any health activity (project).
- Good planning based on available resources.
- Analysis of the organizational financial performance.
- Application of financial procedures to obtain the efficient use of scarce resources.
- Ability to build a good hospital and project budget
- Learning the role of financial planning in strategic planning.
- Obtaining international and local experience and skills to transfer to their institutions.
- Understanding the role of financial management in organizational sustainability.
- Maintaining the previous achievements of the organization and developing them.
- Ability to obtain unit cost of patient days.
- Identifying best practices to minimize cost and administrative expenses.
- More knowledge of the Palestinian health system.
- Learning fundraising best practices for hospitals.
- Better understanding of financial planning, cost accounting, and financial management.
- Renewing financial management skills and upgrading them to meet current challenges.
- In depth analysis of the elements of financial management.
- Learning how to utilize the various types of financial analysis to better perform duties in the organization.
- Getting acquainted with other organizations' methods of financial management and learning from them.

- Developing analytical skills in financial management.
- Learning strategies for budgeting and decision-making.
- Exchanging other experiences obtained from the workshop.
- Developing skills obtained at the training to improve on the job performance.

## **ANNEX C: PARTICIPANTS INPUT FOR ISSUES TO INCLUDE IN FUTURE TRAININGS**

### **Participants' ideas for future trainings:**

- Provide training on change management within the NGOs.
- Provide training on crisis management and risk management.
- Exchange of experience among the participants by getting some of the participants to lead on specific topics.
- Give more time and in depth training to fewer and more important topics, such as Cost Finding and Budgeting.
- Having more practical trainings and discuss problems in group discussions.
- Focusing on the internal grant and contract management process that connects program activities to support, finance, and human resources.
- Analysis of financial statements for health institutions.
- Specific training on cost finding and analysis.

## **ANNEX D: SCOPES OF WORK (2)**

### **Short-Term Consultancy Agreement Scope of Work (1)**

SOW Title: Trainer in Financial Management

SOW Date: May 7<sup>th</sup> – May 15<sup>th</sup>, 2010

SOW Status: Final

#### **Consultant Name: Robert Puglisi**

Job Classification: Short-Term (Expatriate Professional) Consultant

Reporting to: Dr. Damianos Odeh, Deputy Chief of Party and Ziad Abdallah, Health Reform Director

### **I. Flagship Project Objective**

The Flagship Project is a five-year initiative funded by the U.S. Agency for International Development (USAID), and designed in close collaboration with the Palestinian Ministry of Health (MoH). The Project's main objective is to support the MoH, select non-governmental organizations, and select educational and professional institutions in strengthening their institutional capacities and performance to support a functional, democratic Palestinian health sector able to meet its priority public health needs. The project works to achieve this goal through three components: (1) supporting health sector reform and management, (2) strengthening clinical and community-based health, and (3) supporting procurement of health and humanitarian assistance commodities.

The Flagship Project will support the MoH implement health sector reforms needed for quality, sustainability, and equity in the health sector. By addressing key issues in governance, health finance, human resources, health service delivery, pharmaceutical management, and health information systems, the Ministry will strengthen its dual role as a regulator and main health service provider. The Flagship Project will also focus on improving the health status of Palestinians in priority areas to the Ministry and public, including mother and child health, chronic diseases, injury prevention, safe hygiene and water use, and breast cancer screening for women.

### **II. Specific Challenges to Be Addressed by this Consultancy**

#### **NGO Financial Management Training**

A few of the Flagship Project grantee NGOs conducted self-assessments on their organizational capacity as part of the NGO Organizational Development Assistance with the support of IDaRA, a local Flagship Project subcontractor. While not all of the NGOs who conducted the assessment are grantees with the Flagship Project, these self-assessments reflect the organizational and management needs of many of the NGOs in Palestine. In an effort to enhance their capacity to manage quality health services by strengthening their capacity to prioritize technical and management needs and make the best use of available resources, the Flagship Project will conduct a financial management training for selected NGO's (both Flagship Project grantees and other NGOs). The goal of this training is to increase the NGO capacity in specific areas such as financial planning, management and sustainability, as well as resource mobilization and donor relations/grant management, which

are priorities that have been identified by many of the target NGOs to improve their capacity to become more financially sustainable. The training will focus specifically on the financial aspects of planning, operational management, reporting and sustainability under the current system and in the context of health sector reform and the public-private partnerships and relationships that will be fostered as a result.

During the first assignment of this consultancy (the March mission), the consultant worked with the Flagship Project field office team and HSI to develop the training materials and components in the aforementioned topic areas. The consultant will deliver these materials in a 4 day training for 10-12 NGO's to increase their financial management capacity. The target audience is financial directors and accountants, some of whom have been identified by the IDaRA-led self-assessments as change agents representing the target NGO's.

### **III. Objective of this Consultancy**

The purpose of this consultancy is to deliver financial management training for financial staff of NGO's located the West Bank and East Jerusalem to educate participants on financial management to increase their capacity to achieve financial sustainability, transparency and accountability.

### **IV. Specific Tasks of the Consultant**

Under this Scope of Work, the Consultant shall perform, but not be limited to, the specific tasks specified under the following categories:

#### **A. Background Reading Related to Understanding the Work and Its Context.**

The Consultant shall read, but is not limited to, the following materials related to fully understanding the work specified under this consultancy:

- National Strategic Plan 2008-2009
- Institutional Development Plan (IDP)
- Palestinian Reform and Development Plan (PRDP)
- Organizational Capacity Assessment Reports for NGO's
- IDaRA training materials on Financial Management
- FCSP Training Manual
- HIS Future Processes Manual.

#### **B. Background Interviews Related to Understanding the Work and Its Context.**

The Consultant shall interview, but is not limited to, the following individuals or groups of individuals in order to fully understand the work specified under this consultancy:

- Anne Staple, Ph.D., President and Chief Economist, Health Strategies International
- Mohammad Khalaf, Program Coordinator-Healthcare Finance - The Flagship Project
- Fadi Hidmi, Grants Manager - The Flagship Project
- Saro Nakashian, IDaRA Trainer on Financial Management
- Nadira Sansour, Program Officer - The Flagship Project



- Alex Majlaton, local Financial Management Trainer
- Huda Tahboub, Program Coordinator- The Flagship Project

**C. Tasks Related to Accomplishing the Consultancy’s Objectives.** The Consultant shall use his/her education, considerable experience and additional understanding gleaned from the tasks specified in A. and B. above to:

As part of the training, the STTA will work with Flagship Project to:

- Share international best practices of NGO’s on revenue generation and diversification and strategic planning to reduce donor dependency prevent financial crisis and achieve long term financial sustainability.
- Provide financial sustainability tools for generating local funding resources and fundraising, developing income generating projects and establishing systems for preparing professional budgets and promoting financial sustainability, transparency and accountability.
- With the local consultant, deliver the training for a group of financial staff from target NGO’s and identify new training needs and skill development opportunities for future trainings.
- In the event that new priority tasks are introduced during the consultancy, the consultant will work with the Flagship Project staff to revise the tasks and expected products to accommodate for the new priorities.
- In addition to the above-listed tasks, the Flagship Project welcomes additional contributions and creative ideas in support of the Flagship Project objectives.
- The consultant is encouraged to support the identification of additional STTA and scopes of work to help accomplish Flagship Project goals and objective where possible.

## **V. Expected Products.**

The expected products for this consultancy are:

- The successful delivery of Financial Management training for NGO financial staff to increase their capacity to achieve financial sustainability.
- A manual that compiles the NGO training materials in English.
- A final report within 10 days of the completion of the consultancy including the substance of, findings on and recommendations related to the process and content of the NGO Financial Management training and future follow on and on-site trainings. A draft of this report is due on the final day prior to the consultant’s departure. This report will be written applying the FO report template for submission to USAID (using Annex II: the STTA report template provided by the Flagship Project).

## **VI. Timeframe for the Consultancy.**

The timeframe for this consultancy is on or about May 7th and will conclude on or about May 15th.

## **VII. LOE for the Consultancy.**

The days of level of effort are estimated to be 9 days; 3 days for travel, 4 days for NGO training delivery, 2 days will be spent on preparation and/or follow up work. The consultant will be expected to arrive to the field office on or about May 8th and depart on or about May 15th.

## **VIII. Consultant Qualifications.**

The Consultant shall have the following minimum qualifications to be considered for this consultancy:

### Educational Qualifications

- University degree in **Accounting, Finance, Business Administration** or a related field.

### Work Experience Qualifications

- A minimum of **7+** years experience working in the field of **Financial Management and/or Accounting in the health sector.**
- Knowledge and experience in **Health** services in the West Bank and Gaza.
- Prior experience in financial planning and management of NGO's in low and/or middle income countries.
- Excellent analytical skills.
- Excellent oral and written communication skills in English.

## **Short-Term Consultancy Agreement Scope of Work (2)**

SOW Title: Trainer in Financial Management

SOW Date: May 9th – May 15th, 2010

SOW Status: Final

### **Consultant Name: Iskandar (Alex) Majlaton**

Job Classification: Short-Term (Local Professional) Consultant

Reporting to: Dr. Damianos Odeh, Deputy Chief of Party and Ziad Abdallah, Health Reform Director

## **I. Flagship Project Objective**

The Flagship Project is a five-year initiative funded by the U.S. Agency for International Development (USAID), and designed in close collaboration with the Palestinian Ministry of Health (MoH). The Project's main objective is to support the MoH, select non-governmental organizations, and select educational and professional institutions in strengthening their institutional capacities and performance to support a functional, democratic Palestinian health sector able to meet its priority public health needs. The Project works to achieve this goal through three components: (1) supporting health sector reform and management, (2) strengthening clinical and community-based health, and (3) supporting procurement of health and humanitarian assistance commodities.

The Flagship Project will support the MoH implement health sector reforms needed for quality, sustainability, and equity in the health sector. By addressing key issues in governance, health finance, human resources, health service delivery, pharmaceutical management, and health information systems, the Ministry will strengthen its dual role as a regulator and main health service provider. The Flagship Project will also focus on improving the health status of Palestinians in priority areas to the Ministry and public, including mother and child health, chronic diseases, injury prevention, safe hygiene and water use, and breast cancer screening for women.

## **II. Specific Challenges to Be Addressed by this Consultancy**

### **NGO Financial Management Training**

A few of the Flagship Project grantee NGOs conducted self-assessments on their organizational capacity as part of the NGO Organizational Development Assistance with the support of IDaRA, a local Flagship Project subcontractor. While not all of the NGO's who conducted the assessment are grantees with the Flagship Project, these self-assessments reflect the organizational and management needs of many of the NGOs in Palestine. In an effort to enhance their capacity to manage quality health services by strengthening their capacity to prioritize technical and management needs and make the best use of available resources, the Flagship Project will conduct a financial management training for selected NGO's (both Flagship Project grantees and other NGOs). The goal of this training is to increase the NGO capacity in specific areas such as financial planning, management and sustainability, as well as resource mobilization and donor relations/grant management, which are priorities that have been identified by many of the target NGOs to improve their

capacity to become more financially sustainable. The training will focus specifically on the financial aspects of planning, operational management, reporting and sustainability under the current system and in the context of health sector reform and the public-private partnerships and relationships that will be fostered as a result.

During the first assignment of this consultancy (the March mission), the consultant worked with the Flagship Project field office team and HSI to develop the training materials and components in the aforementioned topic areas. With an expatriate consultant, the STTA will support the delivery of these materials in a 4 day training for 10-12 NGO's to increase their financial management capacity. The target audience is financial directors and accountants, some of whom have been identified by the IDaRA-led self-assessments as change agents representing the target NGO's.

### **III. Objective of this Consultancy**

The purpose of this consultancy is to deliver financial management training for financial staff of NGO's located the West Bank and East Jerusalem to educate participants on financial management to increase their capacity to achieve financial sustainability, transparency and accountability.

### **IV. Specific Tasks of the Consultant**

Under this Scope of Work, the Consultant shall perform, but not be limited to, the specific tasks specified under the following categories:

#### **A. Background Reading Related to Understanding the Work and Its Context.**

The Consultant shall read, but is not limited to, the following materials related to fully understanding the work specified under this consultancy:

- National Strategic Plan 2008-2009
- Institutional Development Plan (IDP)
- Palestinian Reform and Development Plan (PRDP)
- Organizational Capacity Assessment Reports for NGO's
- IDaRA training materials on Financial Management
- FCSP Training Manual
- HIS Future Processes Manual.

#### **B. Background Interviews Related to Understanding the Work and Its Context.**

The Consultant shall interview, but is not limited to, the following individuals or groups of individuals in order to fully understand the work specified under this consultancy:

- Anne Staple, Ph.D., President and Chief Economist, Health Strategies International
- Mohammad Khalaf, Program Coordinator-Healthcare Finance - The Flagship Project
- Fadi Hidmi, Grants Manager - The Flagship Project
- Saro Nakashian, IDaRA Trainer on Financial Management
- Nadira Sansour, Program Officer - The Flagship Project

- Alex Majlaton, local Financial Management Trainer
- Huda Tahboub, Program Coordinator- The Flagship Project

**C. Tasks Related to Accomplishing the Consultancy's Objectives.** The Consultant shall use his/her education, considerable experience and additional understanding gleaned from the tasks specified in A. and B. above to:

As part of the training, the STTA will work with the Flagship Project to:

- Provide local expertise with NGO's and deliver materials in the Palestinian context pertaining to issues of revenue generation and diversification and strategic planning to prevent financial crisis and achieve long term financial sustainability with emphasis on the Palestinian health system as a whole and public private partnerships.
- Provide financial sustainability tools for generating local funding resources and fundraising, developing income generating projects and establishing systems for preparing professional budgets.
- With the expatriate consultant, support the delivery of the training for a group of financial staff from target NGO's and identify new training needs and skill development opportunities for future trainings.
- When necessary, interpret and/or translate materials into Arabic with the support of Flagship Project staff.
- In the event that new priority tasks are introduced during the consultancy, the consultant will work with the Flagship Project staff to revise the tasks and expected products to accommodate for the new priorities.
- In addition to the above-listed tasks, the Flagship Project welcomes additional contributions and creative ideas in support of the Flagship Project objectives.
- The consultant is encouraged to support the identification of additional STTA and scopes of work to help accomplish Flagship Project goals and objectives where possible.

## **V. Expected Products.**

The expected products of this consultancy include:

- The successful delivery of Financial Management training for NGO financial staff to increase their capacity to achieve financial sustainability.
- A manual that compiles the NGO training materials in English and Arabic.
- A final report within 10 days of the completion of the consultancy including the substance of, findings on and recommendations related to the process and content of the NGO Financial Management training and future follow on and on-site trainings. A draft of this report is due no later than the final day of the mission. This report will be written applying the FO report template for submission to USAID (using Annex II: the STTA report template provided by the Flagship Project).

## **VI. Timeframe for the Consultancy.**

The timeframe for this consultancy is on or about May 9th and will conclude on or about May 15th.

## **VII. LOE for the Consultancy.**

The days of level of effort are estimated to be 7 days; 4 days for NGO training delivery, 2 days will be spent on preparation and/or follow up work. The consultant will be expected to start at the field office on or about May 9th and finish the assignment on or about May 15th.

## **VIII. Consultant Qualifications.**

The Consultant shall have the following minimum qualifications to be considered for this consultancy:

### Educational Qualifications

- University degree in **Accounting, Finance, Business Administration** or a related field.

### Work Experience Qualifications

- A minimum of **7+** years experience working in the field of **Financial Management and/or Accounting in the health sector.**
- Knowledge and experience in **Health** services in the West Bank and Gaza.
- Prior experience in financial planning and management of NGOs in low and/or middle income countries.
- Excellent analytical skills.
- Excellent oral and written communication skills in English and Arabic.

## ANNEX E: CONSULTANT CVS

**ROBERT J. PUGLISI**



### Summary of International Experience:

Financial management projects in the developing countries of Vietnam, The Republic of the Marshall Islands, The Gambia, Sierra Leone, Lesotho, Egypt, Jamaica, and Barbados, sponsored by USAID, World Bank, African Development Bank, Inter-American Development Bank, Asian Development Bank, Luxembourg Development, and Ireland AID.

#### Primary assignments included:

- Financial modeling for strategic and operational plans for a Ministry of Health.
- Analysis of hospital cost recovery systems and user fee collection policies and procedures.
- Assessment of the adequacies of financial management and reporting systems of hospitals for Ministries of Health, to provide timely, and accurate information for management.
- Created hospital step-down cost analysis computer models that relates actual health care expenditures to outputs such as inpatient-days and ambulatory visits.
- Analysis of the trends in national budgetary allocations and actual expenditures in current dollars for health care services from all sources.
- Financing policies for health care services including insurance pilots and staff remuneration.
- Assessed the financial management capabilities of hospitals to operate a managed care system as a primary method for financing operations.
- Reorganize Grants Management and Grants Accounting of a Ministry of Finance.
- Preparation of administrative and financial operations manuals for a Ministry of Health.
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**Dec. 2009**      **BOSTON MEDICAL CENTER Lesotho Boston Health Alliance,**  
Maseru Lesotho, and Boston, Massachusetts

**Mar. 2009**      **CONSULTANT**

- Consultancy Services and Training to Provide a Baseline Study on the Lesotho Hospital Public Private Partnership and its effects on the Public and National Health System.
- Trained MOHSW central and district staff in the techniques of cost and service analysis.
- Provided detailed expenditure (cost) and utilization data for all Lesotho hospitals (MOHSW, CHAL and Military) and their associated health centers. Provided estimates for services delivered by physicians and nurses in private practice.
- Provided a comprehensive picture of utilization and expenditures in the health sector and their relationship to all government expenditures and gross national income.
- Identified Data that will be the input into a policy-oriented, interactive Excel model for illuminating the implications of alternative health sector investment strategies as the PPP hospital becomes fully operational.

- Identified Issues regarding weaknesses in current data collection that need to be considered by the MOHSW and the MOFDP to maintain accurate future analysis.
- Created a new indicator - Patient-Day Equivalents - that combines ambulatory visits and inpatient use in a manner that allows one indicator to be used to compare utilization

**Sept. 2007**      **BOSTON UNIVERSITY Center for International Health**, Boston, MA

**Oct. 2007**      **CONSULTANT**

- Provided detailed baseline study for the Public Health Component of the Lesotho Hospital Public Private partnership Support Program.
- Provided hospital unit cost analysis for Queen Elizabeth II Hospital, Maseru Lesotho, the national referral hospital, to be used to assess potential bidders who will privatize the operations of the QEII.
- Assessed demand, and financial accounting, budgeting, and reporting systems. Project funded by World Bank Group-International Finance Corporation.

**Sept. 2006**      **BOSTON MEDICAL CENTER, (W.K. Kellogg Foundation)**, Boston, MA

**Dec. 2006**      **CONSULTANT, Strengthening District Hospitals and Health Centers,**  
Strengthening District Hospitals and Health Centers.

Provided detailed hospital unit cost analysis for eight hospitals: Ntsekhe Hospital, Mafeteng Hospital, Scott Hospital, St. James' Hospital, Paray Hospital, Teyateyaneng Hospital, Maluti Hospital, and Leribe Hospital to determine the scope of services, the volume of services and precise burden of illness, the cost of the services, the exact staffing, the drugs and equipment on hand, drug usage, the functional status of equipment and maintenance, total revenue and its sources, expenditures, unit costs and patient origin. Quantified the actual content and cost of the basic or essential package of services as it is currently being delivered and offer an assessment of the strengths and weaknesses of the existing financial systems.

**Jan. 2002**      **BOSTON UNIVERSITY Department of International Health,**  
Boston, Massachusetts

**Mar. 2002**      **CONSULTANT**

Economic Study of Referral Health Services In Lesotho: The Future of Queen Elizabeth II Hospital  
Provided detailed hospital unit cost analysis for Queen Elizabeth II Hospital, Maseru Lesotho, the national referral hospital, and two proposed upgraded district hospitals to determine the future national costs for health care services for five, ten, and fifteen years, based on demand and required replacement of the QEII Hospital. Assessed financial accounting, budgeting, and reporting systems. Project funded by Ireland AID.

**Oct. 1997-**  
**Feb. 1999**      **CONSULTANT**



Participated in the Health and Population Projection the Republic of the Marshall Islands sponsored by the Asian Development Bank through Queensland University of Technology. Established models for monthly financial review of RMI government funded operations and U. S. Federal grants for the Ministry of Health and Environment. Setup software for staff attendance control and accounts receivable for patient fee collections. Trained MOHE staff to operate all newly developed systems and wrote operating manual for the Finance Department of the MOHE.

**Feb. 1996 -  
Oct. 1996**

**CONSULTANT**

Participated in the Health Sector Assessment for Barbados sponsored by the Inter-American Development Bank. Identified the unit costs of health sector programs for cost recovery options and assessed the adequacies of financial management and reporting systems of the Ministry of Health to provide timely, and accurate information for management decisions.

**Sept. 1993-  
Jan. 1994**

**CONSULTANT**

Participated in the Health Sector Assessment for Jamaica sponsored by the Inter-American Development Bank. Developed step-down models for unit costs, utilization, and revenues, for three different levels of government hospitals, government specialty hospitals and private sector hospitals.

**1986 & 1988**

**CONSULTANT**

Participated in the Suez Canal Area Medical Education and Health Services Development Project for the Faculty of Medicine, Suez Canal University, Ismailia Egypt. Project sponsored by USAID. Design of a computerized functional cost analysis/long-range financial planning model for use by health programs in developing countries, patented by Boston University.

**1987-1993**

**LECTURER**

Taught financial planning section of two courses: "Financing Health Care in Developing Countries" and "Management Methods for International Health." These are both 12-week courses offered by the Center for International Health to an international group of physicians and administrators.

**1988-1989**

**HARVARD UNIVERSITY SCHOOL OF PUBLIC HEALTH**

Takemi Program in International Health

**LECTURER**, Guest lecturer for "Management in Public Health in Developing Countries."

**Oct. 2001**

**LUXEMBOURG DEVELOPMENT S. A**, Luxembourg City, Luxembourg

**Dec. 2001**

**CONSULTANT HEALTH ECONOMIST**

Provided financial management assessments of reimbursement mechanisms and financial reporting systems for newly created Provincial Health Department in Hung Yen Province, Vietnam. This included a proposed 5-year health insurance program, a review of the patient fee system, the budget process, and the presentation of workshop for budgeting and cost analysis

- Jan. 2000** **QUEENSLAND UNIVERSITY OF TECHNOLOGY**, Brisbane  
Australia
- Mar. 2000** **CONSULTANT**  
Provided the financial section, and developed the financial and economic model for a fifteen-year strategic and operational plan for the Ministry of Health and Environment, Republic of the Marshall Islands. Sponsored by the Asian Development Bank.
- Apr. 1999** **CONSULTANT**  
**May. 2000** Prepared an Administrative Manual for policies and operations of the Ministry of Health and Environment, Republic of the Marshall Islands. Sponsored by the Asian Development Bank
- May 1999** **REPUBLIC OF THE MARSHALL ISLANDS**, Majuro, Republic of the Marshall Islands.
- Dec. 1999** **CONSULTANT**  
Reorganized the operations for the Ministry of Finance. Recruited and trained personnel to operate the Grants Administration and Accounting functions of the RMI and prepared documentation for grant operations for the MOF and all ministries. Negotiated indirect cost reimbursement with all agencies providing funds to the RMI
- Jan. 1998 –**  
**Feb. 1998** **ASIAN DEVELOPMENT BANK**, OFFICE, PACIFIC  
OPERATIONS Manila, Philippines
- CONSULTANT**  
Participated in the Evaluation of Ebeye Hospital and Municipal Utility Services, Ebeye, Republic of the Marshall Islands Created financial scenarios for the ADB to evaluate financing of the new hospital construction project, and restoration of essential municipal utility services, of electric power, water, sanitation and support services
- Jan. 1995** **MEDICAL CARE DEVELOPMENT INTERNATIONAL**  
Washington D. C
- Apr. 1995** **CONSULTANT**  
Participated in the Health Sector Requirements Study for the Republic of Gambia, sponsored by the African Development Bank. Analyzed the evolution of budgetary allocations and actual expenditures in real terms for health care services from all sources. Evaluate the fiscal performance of the public health sector against similar indicators in other social services.
- Jan. 1992-** **CONSULTANT**  
**Mar. 1992** Participated in an African Development Bank project entitled "Feasibility, Design, and Engineering Studies in the Health Sector in Sierra Leone. Analyzed operating budgets vs. expenditures by level of facility including hospitals. Estimates for optimization of funding for the health care delivery system.
- Mar 1994-**  
**Oct. 1994** **CAMBRIDGE CONSULTING CORPORATION**, McLean, VA  
**CONSULTANT**  
Participated in the Cost recovery for Health Project in Cairo, Egypt, sponsored by USAID. The CRHP provided five hospitals with model

cost recovery systems, which were to be duplicated in all Ministry of Health Hospitals throughout Egypt and assessed the financial management capabilities of the Suez Canal University Hospital to operate a managed care system as a primary method for financing operations.

**1986-2010**      **CONSULTING PRACTICE** - Ipswich, Massachusetts

## **DOMESTIC**

### **Recent Positions With Robert Half Management Resources:**

- **Controller** – Hebrew College. (Jenzabar Accounting Software) (2008)  
Managed all financial operations and prepared financial statements.  
Prepared annual budget.  
Assessed positions of Controller, Senior Accountant for possible consolidation, and assessed all financial staff.
  
- **Director of Finance** – Boston Public Health Commission. (Lawson Accounting) (2007)  
Managed financial operations during transition of Finance Department, including grant services provided by Boston Medical Center.  
Managed annual budget process utilizing interim Budget Director.  
Assessed positions of Director of Finance, Budget Director for possible consolidation, and assessed all financial staff.  
Participated in selecting Budget Director and Director of Finance.
  
- **Controller** – American Academy of Arts and Sciences. (MIP Acctg. Software) (2006)  
Modeled budget isolating restricted, partially restricted, and unrestricted funds.  
Prepared monthly financial statements and variance analysis for board.  
Assisted HR and COO in hiring permanent Controller.
  
- **Controller** – Jason Foundation for Education. (Peachtree Accounting Software) (2005)  
Transitioned organization to National Geographic Society.  
Trained NGS staff in Jason Foundation operations and ran all financial operations during audit and transition to Washington D. C.
  
- **CFO** – Grand Lodge of Masons in MA and Masonic Education and Charitable Trust. (Platinum Accounting Software) (2003-2004)  
Reorganized finance office for the fraternity reducing head count by half.  
Moved charitable trust to new custodian and outsourced investment accounting.  
Completed audit work papers and ran audit for both organizations.  
Reported to Board of Fraternity and Board of Charitable Trust.

Reviewed performance of affiliated nursing home, visiting nurse association and feasibility of assisted living facility for fraternity.  
Upgraded Platinum accounting software

- **Controller** – American Academy of Arts and Sciences. (MIP Acctg. Software) (2002)  
Reviewed financial and reporting status of all grants.
- **Director of Finance**–North Shore Community Action Programs. (MIP Acctg) (2002)
- **Assistant Controller** – Ceridian Performance Partners Employee Assistance Provider
- **Special Projects for Controller** – Brookwood Financial Partners RE Investment Trust
- **Software Implementation and Training Consultant** – GI Plastics. Manufacturer (Visual Mfg. Accounting Software)
- **Controller** – First Image (Data). Fulfillment Provider
- **Assistant Controller** – Loomis Fargo. Armored car services
- **Controller** – G.E River Works Credit Union. (Credit union Accounting Software)
- **Special Projects Budgets and Contracts** – Metcalf and Eddy. Gov. Contracts

### **PRIOR DOMESTIC POSITIONS:**

- |                                      |   |
|--------------------------------------|---|
| <b>Jun. 1991</b><br><b>Jul. 1993</b> | <b>DONNAY USA CORPORATION</b> , Gloucester, Massachusetts<br><b>CHIEF OPERATING OFFICER &amp; CHIEF FINANCIAL OFFICER</b><br>Responsible for all operations, except marketing, for a national sports products distributor. Managed international transactions for purchasing, banking, interactions with international master licensee and supplier, Donnay Industries, Couvin Belgium. |
| <b>Nov. 1987</b><br><b>Jul. 1989</b> | <b>ATLANTIC PAPERS CORPORATION</b> , Beverly, Massachusetts<br><b>CONTROLLER</b><br>Responsible for all financial and systems operations of fine paper distributor.   |
| <b>Mar. 1987</b><br><b>Nov. 1987</b> | <b>VANTAGE MANAGEMENT SYSTEMS, INC</b> , Danvers, Massachusetts<br><b>VICE PRESIDENT FOR FINANCE</b><br>Management Company for four non-profit home health care agencies.   |
| <b>1980-1986</b>                     | <b>THE CENTER FOR BLOOD RESEARCH</b> , Boston, Massachusetts<br><b>CONTROLLER</b><br>Non-profit research institute, funded by grants and contracts from government and industry, and a for-profit subsidiary providing referral clinical testing services.  |
| <b>1973-1980</b>                     | <b>TUFTS-NEW ENGLAND MEDICAL CENTER, INC.</b> Boston, Massachusetts   |

**SENIOR ACCOUNTANT FOR GRANTS AND CONTRACTS**

**1970-1973**      **SHAWMUT COUNTY BANK N.A.** Cambridge, Massachusetts  
**ACCOUNTING AND BUDGET SUPERVISOR**

**Education**      **B.S.A., major in Accounting, minor in Management, June 1974.**  
**Bentley University, Waltham, Massachusetts.**

## ISKANDAR MAJLATON

### WORK OF EXPERIENCE

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- July 2009– Feb. 2010      HEKS-EPER      Tel-Aviv/Qalandia  
[Audit of the joint action project for 2007 and 2008]
- 13 March 2009 – to Date Save the Children UK      Jerusalem  
[Administration and Finance Manager]
- 05 Sept. 2001 – 28 Feb.2009      Oxfam GB      Jerusalem  
[Finance Manager & management Team member]
- Feb.09      CISP Jerusalem  
[Admin. Finance consultancy]
- June – July 2008      Spanish Cooperation      Jerusalem  
[Audit of the general fund for 5 five years mid 2003-mid 2008]
- June-Dec. 2004      Women Studies Center Jerusalem  
[Consultant, prepared a financial manual and trained the finance staff on how to use it]
- 09 Dec. 2000 - 21 Aug. 2001      St. John Eye Hospital      Jerusalem  
[Financial controller - temporary to assist creating a finance manual & a computerized accounting system]
- 26 Feb. 1995– 08 Dec.2000      Custody of the Holy Land      Jerusalem  
[Office Manager – responsible for all the accounting, finance and admin tasks, including Human Resources]
- 08 Jan. 1989 - 25 Feb.1995      Augusta Victoria Hospital      Jerusalem  
[Assistant Finance Manager]
- 08 Dec. 1986 -30 April 1988      Casa Nova Guest House      Jerusalem  
[Night Auditor]

### EDUCATION

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- Sept.2006- **March 2008**      Bethlehem & Pavia University      Bethlehem, PA  
[Masters in International Cooperation and Development]
- 1983-1987      Bethlehem University      Bethlehem, PA  
[BA Business Administration]
- 1971-1983      Terra Santa High school      Jerusalem  
[Tawjihi]

## **EXTRA TRAINING & WORKSHOPS**

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- April/May 1993 Management Sciences for Health Boston, USA  
*[Managing for sustainability]*
- May-July 1993 Arizona University Arizona, USA  
*[Health Institutions Finance & Management]*
- Oct. 2002 Oxfam GB Cyprus  
*[Logistics, Procurement & supplies workshop]*
- Jan. 2004 Mango UK Amman, Jordan  
*[Financial Management for NGO's]*
- March 2005 Civil defense Ramallah  
*[Fire training]*
- April 2005 PRCS Jerusalem  
*[First Aid training]*
- April 2005 OGB Jerusalem  
*[Security training]*
- October 2005 OGB Oxford, UK  
*[Being an Oxfam Manager]*
- May-July 2006 Oxfam GB Oxford, UK  
*[Training of IT Trainers]*
- April 2007 Quality Compasse Ramallah  
*[Linking Relief, Rehabilitation and Development]*
- Feb. 2002 Oxfam GB Tbilisi, Georgia  
*[PeopleSoft Accounting & financial management software training]*

## **OFFICIAL LISENCING AND MEMBERSHIPS**

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- June 2006 The Israeli CPA association Tel-Aviv, Israel  
*[Senior Payroll Specialist]*
- Sept. 2000 The Institute of certified management accountants. USA

## **LANGUAGES & COMPUTER LITERACY**

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Arabic (Mother Tongue), Fluent in English & Hebrew. Familiarity with Italian, French & Spanish.

Computer Software: Windows XP / Vista, Microsoft Office, Microsoft Projects, PeopleSoft accounting systems, Hashavshevet, SUN systems, Bisan, Lotus Notes, & other e-mail software.

## **JOB SPECIFIC COMPETENCES**

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- A- Trained in more than 5 hospitals in Boston and Tucson Arizona (USA) on hospital/health institutions management and Finances.
  - B- Solid background with GAAP, International accounting and auditing standards, as well as financial management.
  - C- Solid background in Economics, management and good governance, procurement, security, and the economics of performance management.
  - D- Experience with fiscal reporting and with linking statistical information to the budgets and performance.
  - E- Demonstrated ability to assess, train and build the capacity of employees, and coordinate the work among the different departments.
  - F- Extensive knowledge in Programme cycle management, Logframe, Budgeting, and donor contract management.
  - G- Awareness of best practices on gender, HIV aids, environmental issues, and human rights mainstreaming in all the work aspects.
  - H- Ability to learn quickly, and to adapt relevant learning.
  - I- Ability to produce accurate work under pressure.
  - J- Proven ability in drafting TOR's for external audits, external evaluations, and consultancies.
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## **ANNEX F: BIBLIOGRAPHY OF DOCUMENTS COLLECTED AND REVIEWED**

- Audit Report December 31, 2008 -The Jerusalem Princess Basma Center for Disabled Children
- Strategic Plan 2000-2005 - The Jerusalem Princess Basma Center for Disabled Children
- Budget 2001-2002 St. John's Eye Hospital – Jerusalem
- Rafidia Hospital Statistical and Information Department Monthly Report
- Report on Current Expenditures in West Bank and Gaza Strip by Function of Care, Provider and Source of Funding for 2000-2006
- NGO Organizational Development Assistance Training Plan West bank and Gaza – IDaRA
- IDaRa Training Plan West Bank and Gaza – Management Training Course
- IDaRa Organizational Capacity Assessment Reports and Summary
- Summary of the Organizational Capacity Assessment Reports
- The Determination of Hospital Costs, A Cost Volume Profit Analysis of Health Services in Rafidyia Hospital, Nablus – Samer F. Jabr, Department of Health Economics, Health Policy and Planning General Directorate
- Strategic Plan – St John Eye Hospital of Jerusalem
- Budget - St John Eye Hospital Jerusalem
- MoH Institutional Development Plan – March 2009.
- PNA National Strategic Health Plan – Medium Term Development Plan 2008-2010
- World Bank West Bank and Gaza Health Policy Report – Reforming Prudently Under Pressure, Health Financing Reform and the Rationalization of Public Sector Health Expenditures

## **ANNEX G: LIST OF MATERIALS DEVELOPED AND UTILIZED DURING ASSIGNMENT**

- NGO Financial Management Training Program Agenda
- NGO Financial Management Training Manual
- NGO Training Materials – PowerPoint Slides, Case Studies, Exercises