USAID TRANSFORM: PRIMARY HEALTH CARE PROJECT

PUBLIC FINANCIAL MANAGEMENT ENHANCEMENT ASSESSMENT REPORT

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- Hailu Zelelew, Abt Associates Home Office
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- Zewdu Tesfaye, Transform: Primary Health Care Project Central Office
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- Bonnie Kligerman, Abt Associates Home Office
- Jhana McGaugh, Abt Associates Home Office
- Dr. Bekele Belayihun, Transform: Primary Health Care Project Central Office
- Ismael Ali, Transform: Primary Health Care Project Central Office

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ACRONYMS

BOFED	Bureau of Finance and Economic Development
CBHI	Community-Based Health Insurance
HCF	Health Care Financing
KII	Key Informant Interview
MOH	Ministry of Health
PFM	Public Financial Management
PHC	Primary Health Care
RHB	Regional Health Bureau
RRU	Revenue Retention and Utilization
SNNP	Southern Nations, Nationalities, and Peoples' (Region)
TOT	Training of Trainers
WOFED	Woreda Office of Finance and Economic Development
WorHO	Woreda Health Office
ZHD	Zonal Health Department
ZOFED	Zonal Office of Finance and Economic Development

EXECUTIVE SUMMARY

Background

The USAID Transform: Primary Health Care project works to improve public financial management (PFM) at the primary health care (PHC) level. These improvements are expected to strengthen the management and performance of the public health system at all levels and in turn contribute to preventing child and maternal deaths in the project's 399 target woredas located in Amhara, Oromia, Sidama, Southern Nations and Nationalities Peoples' (SNNP), and Tigray regions. The project conducts a wide range of activities to strengthen PFM capacity amongst local counterparts at the PHC level.

The purpose of this assessment was to understand the extent to which PFM capacity enhancement is progressing; to examine whether the project's PFM capacity-enhancement activities are relevant, effective, and sustainable; and to generate evidence for improving capacity-enhancement efforts and use of PFM tools and templates. The findings will inform current capacity and practices, the scope and magnitude of PFM capacity-enhancement support, and the relevance and use of PFM operational and mentoring guides.

The study used qualitative and quantitative data, and covered a sampling of PHC-level entities in woredas and zones in Amhara, Oromia, SNNP, and Tigray.

Results

Almost all respondents reported being familiar with the PFM capacity-enhancement efforts of the Transform: Primary Health Care project and its activities including identification of capacity gaps, development of training materials and implementation guidelines, and mentoring and training. Most respondents felt that the project's support has improved PFM practices.

Most of the health system key informant interview respondents expressed that PFM capacity-enhancement materials are comprehensive, user-friendly, and useful as standardized references. However, separate from this assessment, after reviewing the materials, a professional instructional design consultant recommended that some of them be reorganized and restructured by a professional instructional designer.

Regional, zonal, and woreda respondents from both the finance and health sectors expressed very positive reactions to the selection of PFM master/training of trainers (TOT) trainers, the conducting of TOT training, and the rollout of PFM training to PFM practitioners at the primary hospital and health center level. In response to open-ended questions about the continued rollout of PFM training, some respondents suggested the need to provide financial, equipment, and logistics support for training. They also suggested support for the organization of peer-learning fora at which best-performing facilities share their experience with PFM, and strengthening supportive supervision of facilities' PFM activities.

The respondents also expressed appreciation for the PFM mentoring guides and tools. Most of them acknowledged that mentoring had improved PFM at the PHC level, and they strongly voiced the need to continue this practice.

Local counterparts' engagement during guidelines and tools development, capacity building, mentoring, and supervision as well as when the materials and tools are used is critical for local ownership, transition, institutionalization, and sustainability. However, key informants acknowledged that regions have not achieved full institutionalization of PFM capacity-enhancement efforts. They also mentioned high PFM staff turnover as a major challenge to institutionalization and sustainability of the PFM system.

Conclusions

The assessment showed that the Transform: Primary Health Care project's PFM capacity-enhancement efforts at the PHC level, conducted in collaboration with government counterparts, is positively viewed by respondents from the finance and health sectors at all levels. It also found that project woredas and PHC health facilities are demonstrating improved PFM practices as compared to non-project intervention woredas. To continue this, regional finance and health authorities recommended expanding the PFM trainings to more local-level trainers and trainees in view of high staff turnover, and to woredas in which the project does not currently work.

While the existing PFM guidelines, training materials, and the mentoring guide and tools are very much appreciated by respondents, an independent consultant pointed to the need for revising and updating those materials by instructional media experts.

Though there have been significant efforts to institutionalize PFM capacity enhancement within the government system, full institutionalization is still at an early stage. The project needs to continue its support for full institutionalization.

Recommendations

- **Improve and update training materials:** The Transform: Primary Health Care project together with government counterparts should work with instructional media and adult learning experts to review training materials to incorporate into them instructional design for adult learning.
- **Fully operationalize health care financing structures:** Government counterparts at all levels in collaboration with development partners need to work to fully institutionalize PFM capacity-enhancement responsibility within government structures.
- **Work on staff retention and additional training:** To address turnover of training staff, especially those who attended TOT, the project and government counterparts must make a concerted effort to train additional trainers, and the government should adopt measures that will increase PFM staff retention at all levels.
- **Advocate for financing of PFM capacity building in the government budget:** The project needs to advocate for adequate government budget for training, mentoring, and supervision as part of PHC PFM capacity enhancement in the public health system.
- **Facilitate peer learning:** The project should facilitate discussions between regional health bureaus/zonal health departments and bureaus of finance and economic development on how to organize and finance experience sharing and learning between high- and low-performing woredas and health facilities.
- **Strengthen integration of PFM supervision in routine integrated supportive supervision:** The project needs to advocate for incorporation of PFM indicators in the integrated supportive supervision checklists of the regions.

1. BACKGROUND

The USAID Transform: Primary Health Care project works to improve public financial management (PFM) at the primary health care (PHC) level. These improvements are expected to strengthen the management and performance of the public health system at all levels and in turn contribute to preventing child and maternal deaths in the project's 399 target woredas located in Amhara, Oromia, Sidama, Southern Nations and Nationalities Peoples' (SNNP), and Tigray regions.

The project, in collaboration with local counterparts, developed prototype PFM guidelines for use at the PHC level and customized them for regional use. The guidelines were used in PFM trainings of trainers (TOT) at regional and zonal levels, and PFM rollout trainings at woreda and health facility levels. The project also supported government counterparts in developing a PFM mentoring guide and program, and putting them into practice. In summary, the project's PFM capacity enhancement work leading up to the assessment included:

- Developed prototype PFM guidelines for use at the PHC level and customized them for regional use.
- Reviewed and planned to improve existing PFM training materials.
- Provided PFM training for woreda finance and economic development office (WOFED) and woreda health office (WorHO) staff.
- Provided technical assistance to government counterparts in conducting TOT sessions for staff from regional health bureaus (RHBs), bureaus of finance and economic development (BOFEDs), and zonal offices of finance and economic development (ZOFEDs), enabling them to roll out trainings on the PFM guidelines to WOFED, WorHO, and health facility personnel.
- Developed PHC-level PFM mentoring guide—the first of its kind in Ethiopia—and introduced it to RHB, BOFED, zonal health department (ZHD), and ZOFED personnel so they understand what mentoring means, how and who undertakes mentoring, their roles and responsibilities, etc. The guide helps to standardize and institutionalize PFM mentoring in the public sector.
- Selected a cadre of PFM mentors comprising experts who received training on the PFM guidelines from among government counterpart (RHBs, ZOFED, and WOFED).
- Provided orientations to mentors on the use of the PFM mentoring guide.
- Launched a PFM mentoring program at the PHC level to provide continuing professional development of mentees, to improve their PFM job performance.
- Provided onsite PFM mentoring to managers and finance personnel in WorHOs and health facilities using government and project PFM mentors.

The purpose of this assessment was to understand the extent to which PFM capacity enhancement is progressing; to examine whether the project's PFM capacity-enhancement activities are relevant, effective, and sustainable; and to generate evidence for improving capacity-enhancement efforts and use of PFM tools and templates.

The study methodology comprised the collection of quantitative and qualitative data through the review of secondary documents (primarily project and government reports), and doing key informant interviews (KIIs) with finance and health authorities and experts at regional, zonal, and woreda levels and with health facility management and finance teams at primary hospitals and health center levels.

The study covered Amhara, Oromia, SNNP, and Tigray.[1] In Amhara, Oromia, and SNNP, a total of three zones, one from each region, were randomly selected for participation.[2] In each of the zones, two woredas, one high- and one low-performing, were selected using a purposive sampling technique based on the total project target woredas at the time of the assessment.[3] The primary hospital and two health centers (one high-performing and one low-performing) in each woreda were also covered. KIIs were done with representatives from RHBs, bureaus of finance and economic development (BOFEDs), ZHDs and zonal offices of finance and economic development. Of the 54 key informants, 39 were from the health sector and 15 were from finance authorities at regional, zonal, and woreda levels. All respondents had worked for more than one year in their organization and position at the time of the assessment. Over 90% of them reported that they have financial management roles and responsibilities in their positions at the time of the assessment.

1 Formerly part of SNNP Region, Sidama was established as a region and integrated into the project. This occurred after the study methodology was developed, and therefore Sidama is not included as a study region.

2 In Tigray, zonal-level data were not collected because the region is relatively small and zones there do not have a strong legal and administrative mandate in PFM.

3 The Transform: Primary Health Care project with consent from government counterparts classified the 399 woredas in each of its target regions as high-, medium-, and poor-performing based on their health service delivery performance against 12 public health tracer indicators focused on maternal, reproductive, and child health services." The 12 indicators (see Annex B) were selected and classification of performance level was agreed during the project design stage.

2. INTRODUCTION

In 1998, Ethiopia introduced the Health Sector Reform Program and in the ensuing years has been implementing, a broad range of health care financing (HCF) reforms. These reforms included allowing health facilities at the PHC level to retain and use revenue they collect in ways that will improve their delivery of health services. This demands a comprehensive public financial management (PFM) system that is customized to the health sector and the capacity to conduct financial practices in line with best experiences in the health sector (FDRE MOH 2017).

The USAID Transform: Primary Health Care Project provides comprehensive technical support on PFM to WorHOs and service delivery facilities in 3994 woredas (districts) located in five of Ethiopia's regional states (Amhara, Oromia, SNNP, Sidama, and Tigray) to improve the provision of quality health care services. The project is expected to contribute to preventing child and maternal deaths and support the Ministry of Health (MOH) and regional health bureaus (RHBs) in attaining the four transformational agendas of the Health Sector Transformation Plan II (FDRE MOH 2021).

One of the key approaches of the transformational agendas is to create a high-performing PHC system. Improved PFM performance will contribute to woreda transformation by enabling successful implementation of the Ethiopian Health Centers Reform Implementation Guideline, an important component of the woreda transformation agenda.

At the PHC level, the USAID Transform: Primary Health Care project is expected to achieve the following high-level results: 1) Strengthened management and performance of the public health system at the regional, zonal, woreda, and PHC (primary hospitals, health centers, and health posts) level; 2) Increased sustainability of high-quality service delivery across the continuum of care; 3) Improved household and community health practices and health-seeking behaviors; and 4) Enhanced program learning to impact policy and programming related to preventing child and maternal deaths. Improved PFM practices will contribute to all four results listed above. To this end, the project has conducted several activities and achieved important results including in areas of enhancing PFM capacity at the PHC level.

2.1 Project Capacity Enhancement Support

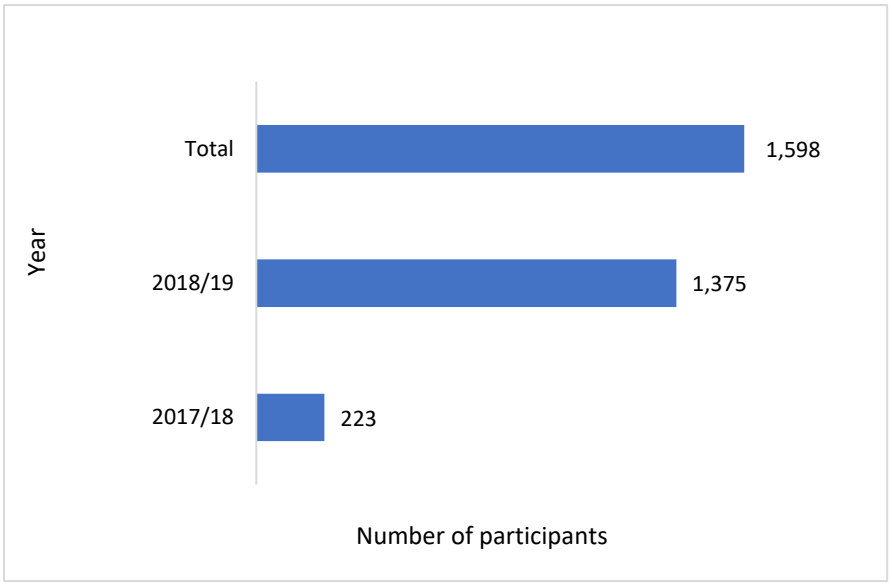
With technical support from the USAID Transform: Primary Health Care project, the MOH together with RHBs and bureaus of finance and economic development (BOFEDs) developed various prototype PFM capacity-enhancement materials for use at the PHC level through participatory and consultative processes. These prototypes were then adapted by regions for use. The first of those materials was the Public Financial Management Guidelines For Primary Health Care (Primary Hospitals, Health Centers, and Woreda Health Offices) (FDRE 2018). The guidelines were developed based on broader finance manuals and guidelines of the Ministry of Finance and Economic Development and the focus regions' BOFEDs. The guidelines contain tools and templates that PFM practitioners and managers use in their day-to-day PFM work. It is the first of its kind for the health system in Ethiopia—no PFM guidelines for the PHC level existed previously.

[4] At the time of the assessment.

The prototype PFM guidelines were then customized to regional contexts of the project's target regions (Amhara, Oromia, SNNP, and Tigray) and translated into three local languages (Amharic, Oromifa, and Tigrigna).[5]

The project also supported the design of training materials to accompany the guidelines, like PowerPoint presentations and practical exercises, which are being used for training of trainers (TOT) and rollout sessions. TOTs on the use of the PFM guidelines were held for 150 selected Bureau of Finance and Economic Cooperation and Zonal Office of Finance and Economic Cooperation senior PFM experts who then rolled out the training to 1,598 WOFEDs, WorHOs, and health facility personnel over two years (Figure 1).

Figure 1. Numbers of PHC Level Finance Staff that Received PFM Rollout Training

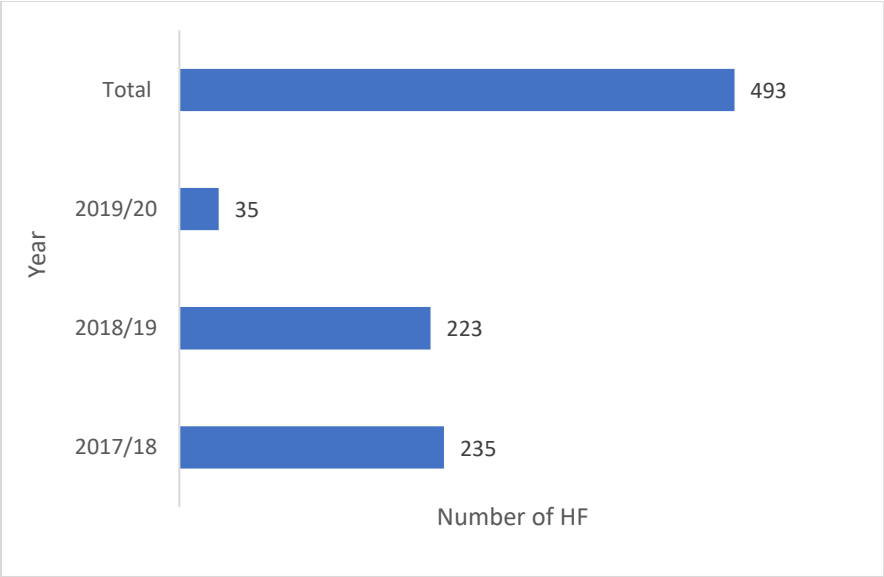


The comprehensive Public Financial Management Mentoring Guide for Primary Health Care (Primary Hospitals, Health Centers, and Woreda Health Offices) (FDRE MOH 2018) was also developed to provide a standard and defined approach to PFM leaders and mentors on how to conduct mentoring. It now is being used by regional and zonal levels (by RHBs, BOFEDs, and ZHDs and offices of finance and ZOFEDs to enhance the capacity of PFM staff, and to institutionalize and optimize performance related to PFM at the woreda and PHC level.

The step-by-step mentoring guide is a reference for after in-person technical training on the PFM guidelines. It supports the training with practical on-the-job PFM tools and templates as presented in the PFM guidelines, and with detailed checklists to standardize mentoring across regions and different levels of the government finance and health sectors. Staff at 493 health facilities were mentored through 2019/20 (Figure 2).

[5] USAID Transform: Primary Health Care Project (August 2018). Prototype, later adapted by Amhara, Oromia, SNNP, and Tigray RHBs and translated into the working languages of the respective regions.

Figure 2. Number of Health Facilities that Received PFM Mentoring of Staff



Mentoring is introduced after training has been rolled out, to complement the training and further support and enhance PFM capacity building. At the time of the assessment, project and government of Ethiopia mentors had provided an orientation for 167 mentors and onsite PFM mentoring for 1,464 health facility managers and key financial personnel from 493 health facilities located in 89 intervention woredas of the four intervention regions (USAID Transform: Primary Health Care Project 2019).

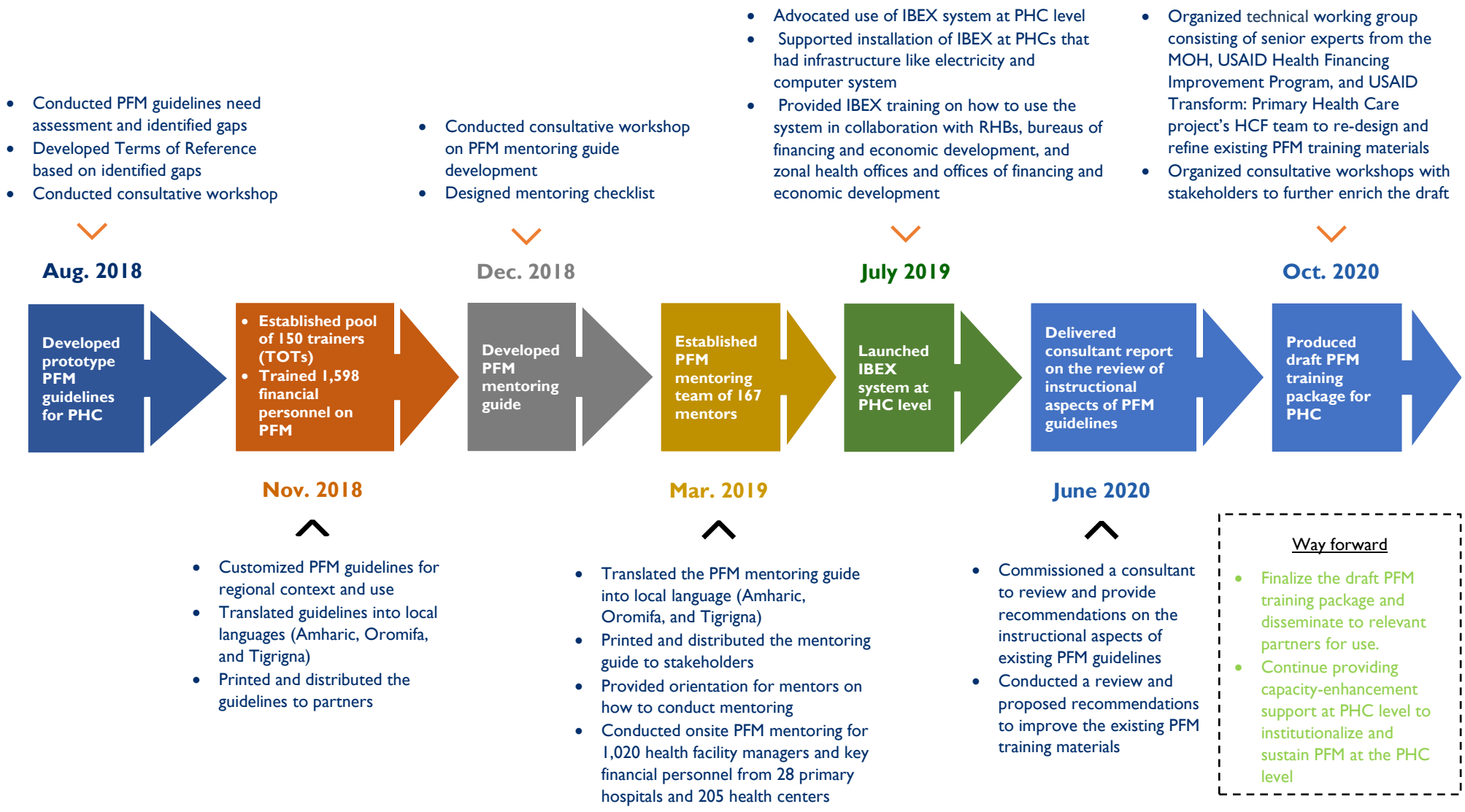
In addition, after some practice on PFM rollout training, the project conducted a review of the training materials and resources used in its PFM capacity-enhancement interventions determine if any elements needed improvement. An instructional design consultant was commissioned to review the instructional aspects of PFM guidelines, tools, and training materials (Yeshiwas 2020). The consultant observed that overall, the content and materials are good and provided concrete recommendations to further enhance these resources as a comprehensive training package. Recommendations included:

- Learning objectives require better alignment with the content for several of the sub-component technical areas.
- The materials can be reorganized and packaged as one training manual for participants.
- The PowerPoint presentations can be enhanced by streamlining text and simplifying the wording.

The review of the PFM training materials helped government counterparts, Transform: Primary Health Care project staff, and other stakeholders to understand the key steps taken to implement project capacity-enhancement interventions for improving the PFM system and to learn about the strengths and weaknesses of the implementation process. The review concluded that the materials produced with project support are well organized and simple to understand for intended professionals to serve as guides and reference materials. However, the review also disclosed that the materials lack some aspects of professional instructional design, and they need to be re-organized and restructured.

The technical support pathway for the project's PFM work is presented as Figure 3.

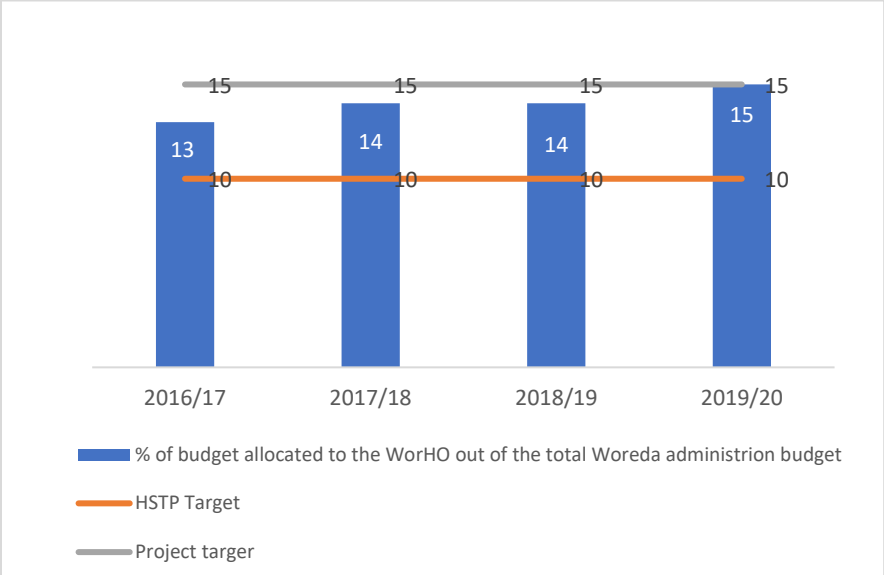
Figure 3. PHC PFM Enhancement Technical Support Pathway



2.2 PFM Major Achievements

The above technical support and advocacy efforts contributed to several improvements in PFM, budget allocation, and implementation of the revenue retention and utilization (RRU) HCF reform over the years. These have led to major results in increasing the amount of revenue retained, the government budget share allocated (Figure 4), and budget spent/utilized in the health sector in its intervention woredas over the last four consecutive years.

Figure 4. Trends in Health Budget Share

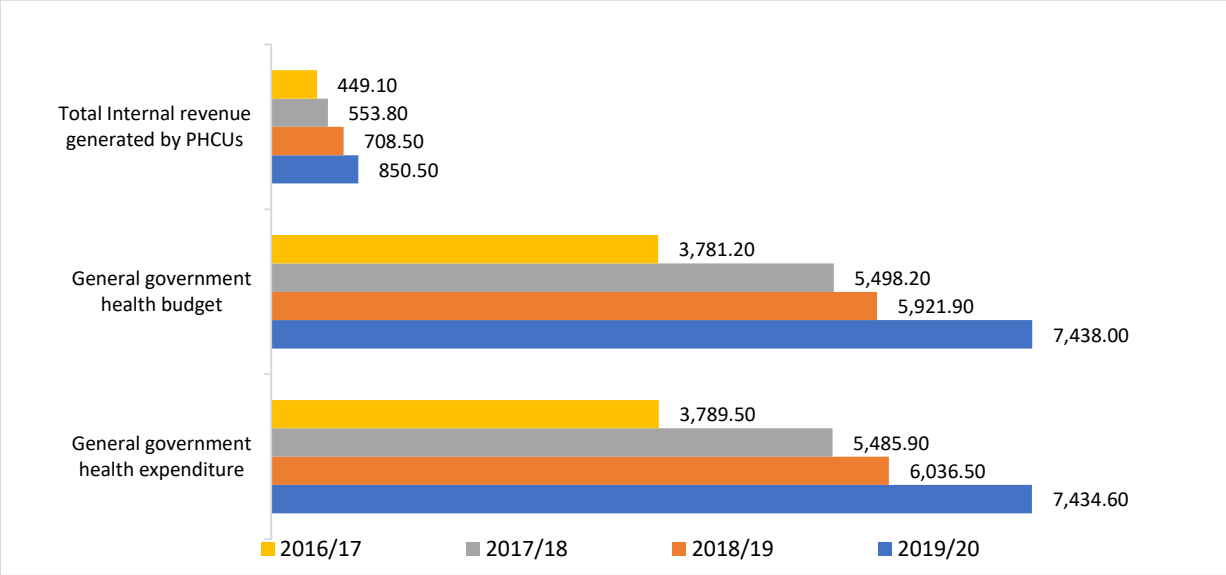


The RRU reform allows public hospitals and health centers to collect, retain, and use their user fee revenue for the quality improvement activities that they prioritize, such as procurement of drugs, medical supplies, medical equipment, audio-visual materials for health education, and investments in basic infrastructure—such as electric power and water supplies, and constructing and renovating health facilities—that play a role in improving the quality of health service delivery.

The amount of retained revenue collected by PHC facilities increased by 60%, from just under 0.5 billion Birr in 2016/17 (baseline) to 0.85 billion Birr in 2019/20 (Figure 5). The amount of retained revenue spent/used over this same period doubled, from 0.4 billion Birr in 2016/17(baseline) to 0.8 billion Birr in 2019/20. In most health facilities, about 75% of retained revenue was spent on drugs and medical supplies. Some health facilities used the revenue to build maternal waiting rooms, which is believed to increase the uptake of institutional delivery.

The number of woredas that have allocated ≥15% of their total budget to the health sector also has increased. At the beginning of the project (2017/18), only 27% of woredas allocated ≥15% of their total budget to the health sector. In 2019/20, this increased to 46% of woredas, nearly doubling.

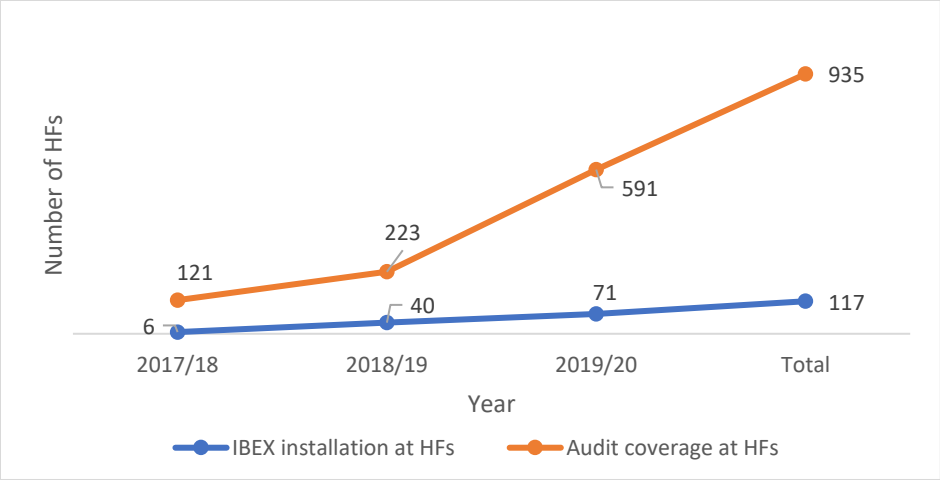
Figure 5. Revenue Generated, and Health Budget Allocated and Used in Health Sector, 2016/17 to 2019/20 (Birr millions)



The average proportion of the budget spent on health as a share of total woreda government expenditure in the intervention woredas improved from 12% in 2017/18 to 15% in 2019/20. The woreda health sector utilization rate out of the total allocated budget improved from 92% in 2017/18 to 94% in 2019/20. Internal revenue generated by health facilities as a share of total health facility budget accounts in 2016/17, 2017/18, 2018/19, and 2019/20 was 16.5%, 18.0%, 18.0%, and 15%, respectively. The share fell in 2019/20 due to a decrease in visits to health facilities in the second half of the year because of the COVID-19 pandemic.

To digitalize the financial management information system, and to advance the methods and practices of collecting, analyzing, processing, and disseminating reliable financial information at health facilities, the project provided technical assistance to 117 facilities to install IBEX software and training to their finance staff in its use (Figure 6). The project also provided technical support on auditing in the form of training, mentoring, supportive supervision, performance review meetings, and so forth, which increased audit coverage at PHCs.

Figure 6. Trends in IBEX and Audit Coverage and PHC Facilities



A comparison of data collected during random follow-up visits in Quarter 4 of 2017/18 and Quarter 4 of 2019/20 shows improvement in selected indicators relevant to PFM practices: percentages of facilities doing an audit of their finances, including RRU, for the preceding fiscal year increased from 75% to 85% in primary hospitals and 57% to 66% in health centers. Auditing helps ensure proper PFM is being done (Table 1).

In addition, health center reimbursement requests paid by the community-based health insurance (CBHI) schemes increased from 52% to 69%. Health facilities can more fully and quickly improve the quality of health services when they receive accurate and on-time payments from CBHI schemes for services they provide to CBHI beneficiaries.

Table 1. Results of Random Follow-up Visits, 2017/18 (Q4)–2019/20 (Q4)

Visited Institution	Indicators	2017/18 Q4	2018/19 Q4	2019/20 Q4
WorHO	N	142	204	160
	Identify gaps in relation to human, financial, and material resource in health facilities, and provide timely solution	73.8%	84.0%	87.0%
	WorHOs facilitate auditing of PHC accounts at a minimum annually and audit reports reviewed by the facility governing board	45.8%	70.0%	78.0%
Health post	N	384	888	848
	Health Extension Workers play a role in strengthening the relationship between health centers and satellite health posts in use of RRU	70.3%	77.0%	84.0%
Health center	N	360	498	566
	HCs started retaining and utilizing its internal revenue	97.5%	98.0%	99.0%
	HC finances, including RRU, audited in the last fiscal year	57.8%	65.0%	66.0%
	HCs in CBHI woredas provide health care services to CBHI beneficiaries	79.2%	85.0%	93.0%
	Last quarter's reimbursement request paid by the CBHI scheme	52.5%	60.0%	69.0%
Primary hospital	N	40	110	67
	PHLs prepare long-, medium-, and short-term procurement plans	75.0%	81.0%	85.0%
	PHLs finances, including RRU, audited in the last fiscal year	70.0%	72.0%	79.0%
	PHLs provide health care services to CBHI beneficiaries	77.5%	83.0%	92.0%

Note: HC=health center, N= number, PHL=primary hospital

3. OBJECTIVE OF THE ASSESSMENT

The purpose of the assessment was to examine whether PFM capacity-enhancement activities of the Transform: Primary Health Care project, developed and implemented with the collaboration of government counterparts, are relevant, effective, and sustainable; and to generate evidence for improving the activities, including the use of PFM tools and templates. (See Annex A for the concept note for the assessment.)

The assessment asked the following major questions:

- How comprehensive are the PFM guidelines, tools and templates/forms, mentoring guides, and training materials developed with project support for PFM capacity enhancement?
- Do visited health facilities and WorHOs have these materials?
- Are the materials being used by health facility finance staff and management to guide PFM work at the PHC level?
- What PFM capacity-enhancement approaches are being used for PHC?
- How confident are government counterparts in owning and leading PHC-level PFM capacity-enhancement efforts in the future?
- How has the PFM work at the PHC level progressed? Has PFM performance improved?
- How has the Transform: Primary Health Care Project's PFM capacity-enhancement support contributed to improving PFM performance?
    - Which capacity enhancement support contributed the most and why?
    - How is the support reviewed and perceived/rated by government counterparts?

4. METHODS/APPROACHES

4.1 Sampling and Data Collection

The study methodology included review of secondary documents (focusing on project and government reports), KIIs with finance and health authorities/experts at regional, zonal, and woreda levels, and health facility management and finance teams at primary hospitals and health center levels. Both the quantitative and qualitative data were collected to inform current capacity and practices, scope and magnitude of PFM capacity-enhancement supports, relevance and use of PFM operational and mentoring guides and their use.

Four project focus regions were covered in this study. Three zones, one from each of the largest three regions, namely, Amhara, Oromia, and SNNP, were randomly selected and covered. Zonal-level data were not collected in Tigray as the region is relatively small and zones do not have a strong legal and administrative mandate in PFM. Representatives from RHBs, BOFEDs, as well as ZHDs and ZOFEDs participated in KIIs. In each selected zone, purposive sampling was used to select two woredas, one high- and one low-performing, to participate in the assessment. The primary hospital and two health centers (one high-performing and one low-performing) were also covered. In total, 54 key informants (39 from the health sector and 15 from finance authorities at regional, zonal, and woreda levels) were interviewed.

4.2 Study Settings

As the health arm of the woreda government, the WorHO owns PHC facilities and oversees facility operations. In this way, the WorHO is key to PHC performance. On average, one woreda is expected to own and lead 20 health posts, 4 health centers, and a primary hospital.

At the time of study, the project covered 399 woredas grouped into 30 clusters (zones) in the four targeted regions (Amhara, Oromia, SNNP, and Tigray). The assessment team collected data at the following administrative levels and PHC facilities, from the aforementioned subjects/sources and using the methodology indicated in Table 2.

Table 2. Data Collection Level, Subject/Source, and Methodology

Administrative/ Geographic Level	Number/ Quantity	Subjects	Data Sources and Sample Sizes	Methodology
Regions	4	Written materials	Prototype PHC-PFM Guidelines, PFM Guidelines of Amhara, Oromia, SNNP, and Tigray regions PHC-PFM Instructional Media Evaluation/Review report Transform: Primary Health Care Project quarterly and annual reports, project briefs, etc.	Secondary document review
		RHB heads/reps BOFED heads/reps	8 *[1 rep x 2 subject type x 4 regions]*	KIIs
Zones	3 *[1 per region]*	ZHD heads/reps ZOFED heads/reps	6 *[1 rep x 2 subject type x 3 zones]*	KIIs

Administrative/ Geographic Level	Number/ Quantity	Subjects	Data Sources and Sample Sizes	Methodology
Woredas	8 *[2 per zone]*	WOFED heads/reps WorHO heads/reps	16 *[1 rep x 2 subject type x 8 woredas]*	KIIs
Health facilities	16 *[1 primary hospital and 1 health center per woreda]*	Health facility heads/reps and finance and admin heads/reps	24 *[1 rep x 2 subject type x 8 primary hospitals + 1 rep x 1 subject type/interview x 8 health centers]*	KIIs

4.3 Study Design and Instruments

The study was carried out using a cross-sectional mixed methods approach that provided both a quantitative and a qualitative assessment. The quantitative and qualitative data were collected simultaneously, and questionnaires were used to gather data using both methods. A total of seven KII tools with open-ended questions were developed and used with regional, zonal, and woreda health and finance authorities, eight primary hospital management and eight primary hospital financial management team members, and eight health center representatives. (See Annex C for the study tool questionnaires.)

4.4 Limitation of the Assessment

The purpose of the assessment was to gather general information and feedback on the PFM capacity-enhancement support provided by the project for use in improving its support over the remaining life of the project and for systematizing institutionalization and transition of project-supported activities before the project ends. Because of this limited purpose and scope, the sample size covered in the study is limited. The study did not try to gauge the contribution of the project's capacity-enhancement effort beyond project sites.

4.5 Data Analysis

Quantitative and qualitative data collected were analyzed separately and then synthesized and interpreted. The quantitative data were managed using Microsoft Excel. Descriptive statistics were performed for all study variables.

For the qualitative data, the open-ended responses from the mixed-methods assessment were transcribed for thematic content analysis using NVivo 12. A simple coding framework was developed based on the primary assessment questions and served as a framework to identify repeating ideas and emerging themes.

5. RESULTS

In total, 54 key informants (39 from the health sector and 15 from finance authorities at regional, zonal, and woreda levels) were interviewed (Table 3). All respondents had worked for more than one year in their organization and position at the time of the assessment. Over 90% of the key informants/ respondents reported that they had financial management roles and responsibilities in their positions.

Table 3. KII Summary

Interviewee Organization	Number of Interviewees	Average Years of Experience in Institution	Average Years of Experience in Current Position	Percent of Managers/ Financial Personnel with Financial Management Roles
RHB and ZHD	7 (4 RHB +3 ZHD)	12	3	71%
BOFED and ZOFED	7 (4 BOFED + 3 ZOFED)	12	7	100%
WorHO	8	4	2	100%
WOFED	8	9	2	100%
Primary hospital management	8	5	3	88%
Primary hospital finance and admin.	8	5	1	88%
HC (both mgt and finance)	8	6	4	88%
Total	**54**			**91%**

5.1 Knowledge about Project's PFM Capacity-enhancement Work

The quantitative and qualitative data gathered from all sources showed that substantial progress had been made in PFM, but also that challenges remain in improving PFM in project intervention woredas and elsewhere.

The majority of the respondents at BOFEDs and ZOFEDs, and RHBs and ZHDs, and most at WOFEDs and WorHOs as well as health facility management and PFM staff are familiar with the project's PFM capacity-enhancement work. All respondents at RHBs and BOFEDs recognize that the project provides PFM such support. Very few respondents at zonal, woreda, and health facility levels are not aware of the support. Slightly over half of the respondents know the project because they have attended the PFM training it organized. A significant number of respondents mentioned gaps identification as the project's major contribution, followed by development of training manuals and implementation guidelines, and coaching and mentoring support.

5.2 Usefulness of PFM Capacity-enhancement Materials

The assessment asked respondents how they view the PFM capacity-enhancement materials and if they use them in their day-to-day PFM work. All health and finance authorities at regional, zonal, and woreda levels as well as health facilities reported that they have copies of the materials. The data collection team was able to verify (by viewing) that all regional and zonal health and finance authorities and finance teams at primary hospitals have all the materials. However, not quite three-fourths of WOFED, primary hospital, and health center management, and only half of WorHO respondents were able to show those materials to the data collectors.

All BOFED and ZOFED respondents reported that they have copies of PFM capacity enhancement materials, and they were also able to show copies of those materials for the data collectors. The majority of respondents reported that they find the PFM capacity-enhancement materials comprehensive, user-friendly, and useful as standardized references. In fact, all BOFED, ZOFED, and WOFED respondents reported that the materials are useful beyond the PHC level and outside the health sector. They also reported that they plan to customize the materials (PFM guidelines for PHC, mentoring guide, and training materials and tools) to maximize their use and improve overall PFM performance above the PHC level of the health sector and outside the sector. BOFEDs and ZOFEDs also plan to distribute the customized materials to the relevant entities, and use them in training of personnel in woredas and above the PHC level. At regional and zonal health authority levels, most of them responded positively about using PFM materials above PHC level.

Respondents across the health system expressed they find the PFM capacity enhancement materials to be comprehensive, user-friendly, and useful as standardized references. The project circulated a limited number of printed copies and provided electronic copies to all trainees/practitioners. During the assessment, approximately three-fourths of respondents shared the need to broadly distribute printed copies of the PFM guidelines for PHC and other materials to facilitate uptake and utilization. This response underlined that PFM staff prefer to have printed copies of all these materials for easy reference and use. Respondents also discussed the need to ensure continuous and uniform use of the PFM resources through the mentoring process and integrating and aligning project follow-up visit checklists with health sector integrated supportive supervision. Some respondents mentioned the need to update procurement guidelines and procedures to the evolving national and sub-national contexts using circulars or addendums, without changing the guidelines entirely.

5.3 Training of PFM Trainers/Master Trainers

All regional and zonal finance and health respondents reported that they are aware of the PFM TOTs that Transform: Primary Health Care organized. A majority of them mentioned that printed and electronic copies of the PFM guidelines for PHC, training materials, and group exercises were disseminated during these trainings. Most reported that the PFM materials were comprehensive. Both health and finance respondents were asked about readiness of master trainers in terms of understanding PFM guidelines and training materials immediately after attending TOT sessions. Most of the health and finance respondents deemed TOT attendees' readiness as very good and good, respectively. Most of health and all of finance respondents confirmed that TOT attendees are either good or very good, and are ready to facilitate PFM training rollout.

A majority of respondents shared suggestions to inform future TOT rollout trainings, such as standardizing the process for selecting trainers to ensure all trainers have adequate capacity, tailoring training materials to the type and skill level of trainees, increasing the allotted time for trainings, and conducting increased follow-up visits to provide on-the job support to the application of the training. Respondents also strongly urged increasing the number of TOTs to expand the pool of master trainers and reach all frontline PFM practitioners.

Respondents also had suggestions for key support needs after TOT rollout trainings including financial support (for equipment, logistics, printing more copies of materials and translating them into sub-regional languages as needed, etc.) and organizing more experience sharing from best-performing facilities/peer-learning facilitation, and supportive supervision. Some respondents noted opportunities to leverage existing institutionalized resources for TOTs: RHBs and WOFECs could collaborate to get the required budget for trainings, and WOFEC PFM experts could give on-the-job training to PFM practitioners at the PHC level.

5.4 Rollout of PFM Training

Respondents from both finance and health sectors at regional, zonal, and woreda levels were asked to assess progress in rolling out PFM training at the PHC level, in terms of reach, coverage, and target group. According to all regional and zonal health respondents, and the majority of regional and zonal finance respondents, the right people at WOFEDs and WorHOs, and primary hospitals and health centers have attended PFM trainings. These include accountants, procurement officers, finance and property administration process owners, audit and inspection owners, property administrators, cashiers, and daily cash collectors. Most regional and zonal health and finance respondents recognized the progress of the training rollout as good or very good. At the woreda level, more than half of WorHO and one-third of WOFED respondents reported that rollout is good or very good. In contrast, one-third of BOFED, ZOFED, and WOFED, and very few WorHO respondents indicated the rollout progress is poor or fair.

Generally, the quality of PFM rollout training is affirmed positively by almost all respondents from finance and health sectors at regional, zonal and woreda levels. In response to the quality of the training roll-out, respondents suggested the need to select trainers based on assessed capacity— "*select the trainer after the training (TOT) is provided and do so through an exam*." Responses also showed a theme of tailoring training tools to match the skill level of the targeted trainees and allocating adequate time for the trainings.

5.5 Progress in Applying PFM Learning after PFM Training

The application of skills and knowledge learned during PFM training to workplace responsibilities is critical to ensure PFM practices are conducted in health facilities. Post-training mentoring and follow-up visits are interventions that are used to support PFM staff to use the new skills, PFM processes, and tools. While most respondents from the RHBs, ZHDs, and WOFEDs reported that they conduct follow-up visits to health facilities, only some BOFED, ZOFED, and WorHO respondents reported doing so. The follow-up visits by the first two groups are encouraging as RHBs have better PFM capacity within the health sector and WOFEDs have strong capacity and authority/delegation to lead and oversee PFM at the woreda level. All regional, zonal, and woreda health and finance sector respondents reported that the primary purpose of their follow-up visit is to provide on-the-job technical support. Most of them also responded that they did follow-up visits to assess performance of PFM practitioners following training. Only very few mentioned other reasons.

Most regional and nearly three-fourths of zonal health and finance sector respondents rated the contribution of PFM training to improving PFM skills of staff as good and very good. At the woreda level, three-fourths of health and more than half of finance respondents mentioned skills improvement after PFM training as good or very good. A few finance sector respondents at the regional, zonal, and woreda levels called it fair, and one out of four respondents both in health and finance sectors at the woreda level responded that they do not know. The "fair" and "do not know" responses are areas for further improvement. What is important to note is that no respondent reported the contribution of PFM training in improving PFM skills as poor or very poor.

Key informants noted that several areas of post-training and post-mentoring performance improvement. These include preparation of on-time and complete annual planning and budgeting documents such as procurement plans; improvement in the monthly and annual reports and auditing performance, specifically improved documentation/reporting procedures highlighted across respondents/ levels; and improvement in planning/budgeting procedures as advantages of the PFM training and other capacity-development support. Some respondents also mentioned improvements in procurement practices following capacity-development interventions. One WOFED respondent said, "*Budget is now prepared before April of the year*," which is ahead of time for approval in June or July.

5.6 PFM Mentoring Practices

A major initiative that the Transform: Primary Health Care project introduced for improving PFM is post-training mentoring of health facility PFM practitioners. When asked if mentoring took place, all regional and zonal health sector participants responded affirmatively. In addition, nearly three-fourths of regional, zonal, and woreda finance participants, and more than half of WorHO participants responded that mentoring was provided to relevant practitioners. At the health facility level, there is little difference in the affirmative responses about mentoring between primary hospital management (6/8) and finance and administration staff (5/8). Likewise, three-fourths of health center level respondents reported that there was PFM mentoring.

Regarding timing of mentoring, respondents above the health facility level (RHB and ZHD, BOFED and ZOFED, and WorHO and WOFED levels) indicated a range of responses. Overall, most of them responded that mentoring practices occurred within one year after the training. At health facility level, five out of eight primary hospital management, and three-fourths of primary hospital finance and health center respondents reported mentoring was conducted within six months after the training. Also overall, respondents from higher-level health and finance sectors, those who lead mentoring or employ mentors, and health facilities that receive mentoring services responded very positively, so one can conclude that mentors from both the finance and health sectors are doing a good job.

In interviews, key informants underlined the need for mobilizing adequate resources to provide comprehensive and continuous post-training mentoring to all health facilities. Additional responses pointed to other challenges such as high turnover of both mentors and mentees and competing priorities that could impact the timeliness of mentoring. The informants mentioned that periodic follow-up/mentoring and supportive supervision visits immediately after trainings are key to improving PFM capacity, quality, and practices, especially given the high staff turnover. This is important as less than half of regional/zonal health and finance sector, and only one-fourth of WOFED respondents reported that mentoring was provided within three months after rollout training. This implies that, unless done immediately after training, mentoring can be compromised by high turnover of trainers who are also mentors.

Use of the PFM mentoring guide and standard tools supports standardization and harmonization of mentoring practices to better institutionalize such practices. All regional- and zonal-level health and finance respondents reported that mentors attended training on the PFM guidelines for PHC and orientation on use of the PFM mentoring guide. The same respondents all replied that mentors use appropriate procedures and tools that are included in the guide.

However, WOFED respondents indicated that there is a major gap in mentoring capacity/readiness and practices. Only regional and zonal professionals, mainly trainers, were expected to do mentoring, but for practical capacity considerations and other reasons, WOFEDs are increasingly involved in supervision and mentoring. The regional- and zonal-level MOH trainers and mentors orient the WOFED staff to the mentoring approach. But according to the responses of WOFED participants, there is a low and uneven use of the resources and tools during mentoring. This indicates that orientation of WOFED staff is not uniform and requires attention to build the mentoring capacity of WOFEDs.

Comprehensiveness of PFM mentoring, in terms of covering all the necessary components of PFM, is reported by all health and finance respondents at regional, zonal, woreda, and health facility levels. At the regional and zonal level, the majority of health and all finance respondents characterized the comprehensiveness of mentoring as good or very good. In contrast, only half of WorHO and WOFED participants called it good. At the health facility level, more than half of both hospital management and finance and administrative respondents, and three-fourths of health center respondents said comprehensiveness of mentoring is good or very good.

"Mentoring has helped us make a big difference in our PFM performance… mentoring should be continued." – Primary hospital respondent

5.7 Assessment of Current PFM Practices and Performances

Health sector and finance respondents at regional and zonal levels responded that PFM practices related to planning and budgeting, and budget execution practices at the PHC level is fair to good. Both health and finance respondents reported that PHC facilities currently show strong planning, budgeting, and budget execution practices.

All regional and zonal health respondents, and almost all regional and zonal finance respondents reported that PHC facilities are submitting their annual budget on time. About three-fourths of both health and finance respondents reported that PHC facilities improved their PFM practices following technical support from the Transform: Primary Health Care Project. Additionally, over half of health and about three-fourths of finance authorities reported that PFM practices are better in project focus PHCs than in non-project ones.

Respondents particularly highlighted strongly improved performance in the areas of auditing and reporting systems, planning/budgeting procedures, and procurement in project woredas because of the trainings and other capacity-development efforts by the project.

Respondents at health facilities also shared IBEX installation as a key benefit of the project in facilitating improved PFM performance.

"We are increasingly receiving high quality budget on time." – one ZOFED respondent

"Planning is now prepared in a participatory manner." – one WOFED respondent

"There is strong improvement in financial administration practice and procedure that needs to reach other woredas." – one ZHD respondent

5.8 Institutionalization and Sustainability of Project Support on PFM

Institutionalization of PFM capacity-enhancement approaches and practices is only possible when local counterparts play lead roles and/or are part of designing interventions, developing operational guidelines, and executing capacity building. Regional and zonal health and finance authorities responded very positively regarding their and the lower structures' involvement in shaping PFM guidelines and mentoring guides and training materials; conducting PFM TOT, training rollout, and training/orientation of mentors; mentoring practitioners; and doing supervision, follow-up, and mentoring of PFM practices. Greater numbers of health and all of finance sectors respondents at the regional and zonal levels recognized government involvement in the process of PFM guidelines development as good or very good. The rating by finance sector respondents is "relatively better," which shows strong government involvement and leadership as finance is leading PFM practices in the government system. Regarding development of the PFM mentoring guide, almost all health and nearly three-fourths of finance sector respondents at the regional and zonal levels confirmed government counterparts' involvement as good or very good.

Respondents reported the importance of the increased number of staff trained in PFM best practices that will contribute to sustainability of improved PFM processes and systems. The establishment of HCF structures at woreda and zonal levels that are being operationalized in project focus regions and facilitating experience sharing between project intervention woredas and non-intervention woredas were viewed as key next steps for further institutionalizing and sustaining project gains. However, the issue of high staff turnover was highlighted as a potential challenge to such efforts.

"Although a lot of trainings have been provided, health facilities still suffer from staff turnover, therefore, continuous onsite training, mentoring, coaching and rollout trainings are needed to sustain progress," said a key informant from one of the RHBs.

Training of PFM practitioners at the PHC level is the most important capacity-improvement component of Transform: Primary Health Care Project support. Following development of PFM guidelines and other training materials in collaboration with government counterparts, the project engaged the same counterparts in identifying the right experts for TOT. All the regional and zonal health and finance respondents covered in this assessment said their involvement in selecting and training of trainers was good or very good.

Regarding rollout of PFM training to PHC-level PFM practitioners, almost all regional- and zonal-level health sector and all finance sector key informants reported that government counterparts' involvement was good or very good. Similarly, nearly three-fourths of regional and zonal health sector and almost all finance respondents stated government counterparts' involvement during training/orientation of mentors was good or very good.

Doing post-PFM training mentoring, follow-up, and integrated supportive supervision is considered essential to supporting and promoting practical use of knowledge and skills gained through training as well as appropriate and timely use of guidelines and tools. All health and finance respondents at regional and zonal levels assessed government counterparts' involvement during mentoring as fair, good, or very good. Comparing these two groups, more finance sector respondents asserted government counterparts' involvement was very good than did health respondents.

Slightly less than half of both health and finance respondents claimed government counterparts' involvement in post-PFM training follow-up visits as good or very good. However, some finance respondents declared it very good and nearly half of health sector respondents called it good.

Regarding the overall institutionalization status of PFM capacity building in the government system, more than half of regional and zonal health and nearly all regional and zonal finance respondents believe that it is somewhat institutionalized. Interestingly, more health sector respondents than finance respondents said that it is not yet institutionalized.

Regional- and zonal-level health and finance representatives were asked about their level of confidence in leading PFM capacity-building efforts at the PHC level. Finance respondents expressed more confidence, as three-fourths of them reported their confidence level as good or very good. In contrast, not quite half of health sector respondents reported their confidence as good; the rest of them said it is fair or poor.

Overall, respondents affirmed there is a strong government interest and commitment to institutionalize PFM capacity building, with one BOFED official mentioning that "*there is an initiative to institutionalize PFM capacity enhancement efforts by establishing HCF structure at regional level.*"

6. DISCUSSION

The assessment used both open-ended (qualitative) and close-ended (quantitative) approaches to collect data from health sector and finance authorities on PFM capacity-enhancement efforts, progress and achievements made, and remaining gaps. Half of the respondents had attended PFM training organized by the Transform: Primary Health Care project and almost all respondents are familiar with the project's PFM capacity-enhancement efforts. Among other things, the respondents acknowledged identification of PFM capacity gaps and development of training materials, implementation guidelines, and coaching as noticeable project supports in addition to training. Most respondents reported that PFM practices have improved following the project's PFM capacity-enhancement activities. At least three KII respondents, one from a ZOFED, one from a WOFED, and one from an RHB, explicitly mentioned that the quality and timeliness of planning and budgeting, and financial administration practices and adherence to procedures under their authority had improved; one of them underlined the need to introduce the same capacity building in non-project intervention woredas.

Usefulness and appreciation of PFM capacity-enhancement materials was witnessed by the fact that most KII respondents recognized them, and they were able to show copies of those materials to data collectors during the study. Most of the health system respondents expressed that PFM capacity-enhancement materials are comprehensive, user-friendly, and useful as standardized references. However, as noted earlier in this report, a professional instructional design reviewer recommended the materials be revised by a professional instructional designer and some of the materials need to be re-organized and restructured accordingly.[6]

Regional-, zonal-, and woreda-level finance and health respondents very positively recognized selection of PFM master/TOT trainers, conducting of TOT training, and rollout of PFM training to PFM practitioners at the primary hospital and health center level. To the open-ended questions, some respondents also suggested the need to work more on standardizing selection of trainers, increasing duration of training, and tailoring training to the capacity level of PFM frontline staff. On continued rollout of PFM training, open-ended responses suggested the need to provide financial, equipment, and logistics support. Organizing experience sharing by best-performing facilities and peer-learning forums and strengthening supportive supervision also were suggested.

The PFM mentoring guides and tools, and the mentoring practices were well appreciated by both finance and health sector respondents. Most of them acknowledged that mentoring helped improve PFM at the PHC level and strongly suggested the need to continue this practice. This is in line with anecdotal feedback the project team received from both finance and health teams during the development of mentoring guides and tools.

Local counterparts' engagement during guidelines and tools development, capacity building, and mentoring and supervision as well as in the use of materials and tools are critical for local ownership, transition, institutionalization, and sustainability of outside support. Regional and zonal finance and health respondents expressed appreciation for being included in the development of PFM guidelines, the PFM mentoring guide, and other tools. Respondents from both sectors and at all levels also responded well to government counterparts' involvement in training, mentoring, and supervision. However, key informants acknowledged that none of the project focus regions has achieved full institutionalization of

[6] Following this recommendation, PFM training materials were redesigned by PFM technical experts in collaboration with instructional media consultants. These materials were professionally edited and formatted, and they are ready for printing and/or circulation digitally.

PFM capacity-enhancement practices. For them to do so, the respondents stated the need to operationalize the HCF structure at all levels of the health system.

7. CONCLUSIONS AND RECOMMENDATIONS

7.1 Conclusions

This study showed that the PHC-PFM capacity-enhancement efforts of the Transform: Primary Health Care project in collaboration with government counterparts is positively rated by respondents at all levels of both finance and health sectors. There is also consensus among regional and zonal respondents that the project woredas and PHC health facilities have demonstrated improved PFM practices as compared to non-project intervention woredas. A cross-cutting message was to expand the trainings to more trainers and trainees in view of high staff turnover and to cover non-intervention woredas because of the progress seen in the project woredas.

The development process of PFM guidelines, training materials, mentoring guide, and tools and availability of these PFM materials in electronic and limited printed copy is appreciated by respondents. However, some respondents at all levels strongly recommended the need to distribute printed copies of the materials. The 2020 instructional design review done by an independent expert showed the need for an instructional media expert to revise and update the materials, and this was successfully done.

Organization and conducting of TOTs and training rollouts were well received by all respondents. However, high staff turnover of trainers and PFM practitioners was reported as an ongoing health system challenge. PFM mentoring guidelines, tools, orientations, and practices also were well recognized; however, respondents also noted that timing of mentoring following training varies from region to region and facility to facility.

Though there has been significant movement toward institutionalization of the project-supported PFM capacity enhancements into the government system, institutionalization is reported to be at an early stage and full institutionalization is a long way off. Institutionalization needs continued support by the project so project achievements are sustained.

7.2 Recommendations

1. **Improve and update training materials:** The PFM materials developed for capacity building (training and mentoring) and actual PFM practices at the PHC level in project focus-woredas is very encouraging. However, the assessment also revealed gaps that needs to be addressed. The Transform: Primary Health Care project together with government counterparts and instructional media and adult-learning experts should review the training materials to align them better with instructional design for adult learning.
2. **Fully operationalize HCF structures:** Government counterparts at all levels need to work toward fully operationalizing HCF structures at all levels, including staffing the structures with professional experts. There is also a strong need for dialogue on operationalization of the HCF structure with adequate PFM capacity at all levels. The project can collaborate with the USAID Health Financing Improvement Program, which is working on institutionalization and transition of first-generation HCF reforms in all project focus regions; PFM responsibility can be clearly included in the roles and responsibilities of HCF structures.
3. **Sustain and strengthen TOT capacity:** Turnover of staff who became trainers after taking the TOT training is reported to be a major challenge for institutionalization and sustaining provision of PFM training and mentoring at the PHC level. In the remaining life of the project, the project needs to strengthen its engagement with government counterparts to create understanding on the sharing of roles and responsibilities to ensure successful institutionalization

and continued/sustainable PFM capacity at the PHC level by fully owning and housing PFM TOTs at federal and regional levels.

4. **Advocate for financing of PFM capacity building in the government budget:** To continue providing capacity building of PFM at the PHC level, there is a need to secure government buy-in and commitment. Financing of capacity building (continuous training, mentoring, and supportive supervision) by government is an important prerequisite. The project needs to advocate for an adequate government budget for training, mentoring, and supervision of practitioners as part of the PHC-PFM capacity enhancement in the public health system. Since the assessment found that respondents, particularly those in health facilities, prefer to have printed copy of PFM materials, the health sector needs to set aside (or secure from other sources) adequate funding to print sufficient copies of the PFM materials and distribute them to PFM staff at health facility level. Conducting PFM mentoring at PHC facilities soon after staff attend PFM training (no longer than three months after training) is considered critical for PFM capacity enhancement. Enhancing mentoring capacity of WOFEDs requires attention and orientation of WOFED staff needs to be uniform.
5. **Facilitate peer learning:** Many respondents recommended experience sharing and learning from best-performing woredas and health facilities to facilitate practical learning and experience sharing among PFM peers. The project needs to facilitate discussions between RHBs/ZHDs and BOFEDs on how to organize and finance experience sharing and learning between high- and low-performing woredas and health facilities.
6. **Strengthen integration of PFM supervision in routine integrated supportive supervision:** Leveraging and maximizing use of existing systems and resources is critical for seamless institutionalization of PFM capacity-enhancement activities including training, mentoring, and on-the-spot technical support when PFM is being done. In the remaining life of the project, Transform: Primary Health Care needs to advocate for incorporation of PFM indicators in the integrated supportive supervision checklists of regions.

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ANNEX A: CONCEPT NOTE

Concept Note

Transform: Primary Health Care Project

Assessment of Public Financial Management Practices at the Primary Health Care Level

1. Background

The Government of Ethiopia (GOE) has a strong Public Financial Management (PFM) system that institutionalized financial planning, budgeting, revenue collection, budget execution, procurement, property administration, expenditure tracking, auditing and reporting. Ethiopia introduced, and has been implementing, a broad range of health care financing (HCF) reforms for more than two decades, including allowing health facility level revenue retention and use that demands strong PFM systems and the capacity to conduct financial matters in line with accountable best practices in the health sector. Successive USAID-funded projects have supported the GOE to initiate and implement these reforms, including further enhancing the Ministry of Finance's PFM legislation and operational guidelines, and developing and operationalizing a prototype HCF reform implementation manual that included how to retain and use revenue at the health facility level.

The USAID Transform: Primary Health Care Project provides comprehensive technical support to a wide range of health system and service delivery issues in 360 woredas located in Ethiopia's four largest regions (Amhara, Oromia, SNNP, and Tigray) to improve the provision of quality health care. The project is expected to contribute to reducing preventable child and maternal deaths, and supports the Ministry of Health (MOH) and regional health bureaus (RHBs) in attaining the four transformational agendas included in the GOE's Health Sector Transformation Plan. These objectives are realized mainly through improved management and performance of the health system, sustained quality of service delivery across primary health care units (PHCUs), and transformed woredas.

One of the key approaches to transforming woredas is to create high-performing PHCUs by improving PFM at the PHC level which is an important component of the Ethiopian Health Centers Reform Implementation Guideline (EHCRIG). To systematize and support PFM, the Transform: Primary Health Care Project supported development of prototype PFM guidelines for use at the PHC level that were subsequently customized for use in the four target regions with technical assistance from the project.7 The project also supported a training of trainers (TOT) session in the use and application of the PFM guidelines in the four regions, and rolled out training to enhance the capacity of woreda and health facility PFM staff. A PFM mentoring guide was also developed with project support and is being used by PFM leaders and supervisors at regional and zonal levels to enhance the capacity of PHC-level PFM staff, and to institutionalize and optimize performance related to PFM at woreda and PHC facility levels.[8]

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7 Federal Democratic Republic of Ethiopia Ministry of Health. August 2018. Public Financial Management Guidelines for Primary Health Care (Primary Hospitals, Health Centers, and Woreda Health Offices). Rockville, MD: USAID Transform: Primary Health Care Project, Abt Associates Inc.

8 Federal Democratic Republic of Ethiopia Ministry of Health. December 2018. Public Financial Management Mentoring Guide for Primary Health Care (Primary Hospitals, Health Centers, and Woreda Health Offices). Rockville, MD: Transform: Primary Health Care Project, Abt Associates.

2. Purpose

The purpose of this assessment is to understand the extent to which health facilities use and adhere to appropriate and good PFM practices, and generate evidence on the contribution of the project's PFM capacity enhancement efforts to improve PFM at the PHC level.

3. Scope

The scope of the assessment is limited to evidence generation on the current status of good PFM practices at the PHC level, and to understand the contribution of the Transform: Primary Health Care project's capacity building support to improve PFM.

At the time of study, the project covers 360 woredas that are grouped into 30 clusters (zones) in four regions (Amhara, Oromia, SNNP, and Tigray). The assessment will collect data at the following administrative/geographic levels, from the subjects/sources specified, and using the methodology indicated in Table A1.

Table A1. Data Collection Level, Subject/Source, and Methodology

Administrative/ Geographic Level	Quantity	Subjects/Sources	Quantity	Methodology
Regions	4	Written materials	TBD	Secondary document review, mainly project reports
		RHB heads/reps BOFED heads/reps	8 *[1 rep x 2 subject type x 4 regions]*	Key informant interviews (KIIs)
Zones	4 *[1 per region]*	ZHD heads/reps ZOFED heads/reps	8 *[1 rep x 2 subject type x 4 zones]*	KIIs
Woredas	8 *[2 per zone]*	WOFED heads/reps WorHO heads/reps	16 *[1 rep x 2 subject type x 8 woredas]*	KIIs
Health Facilities	16 *[1 primary hospital and 1 health center per woreda]*	Health facility heads/reps Health facility finance and admin heads/reps	32 *[1 rep x 2 subject type x 8 primary hospitals + 1 rep x 2 subject type x 8 health centers]*	KIIs

The following major questions will be covered under the assessment:

- How comprehensive are the PFM guidelines, tools and templates/forms, mentoring guides, and training materials for PFM capacity enhancement?
- Do visited health facilities and woreda health offices have these materials?
- Are these materials being used by health facility finance and staff and management to guide PFM work at the PHC level?
- What PFM capacity enhancement approaches are being used for PHC?
- How confident are government counterparts to own and lead PHC-level PFM capacity enhancement efforts in the future?
- How has the PFM work at the PHC level progressed? Are there improvements in PFM performance of PHCs?
- How has the Transform: Primary Health Care Project's PFM capacity enhancement support contributed to improving PFM performance?

- Which capacity enhancement support contributed the most and why?
- How is the project's PFM support reviewed and perceived/rated by government counterparts?

4. Assessment team

The assessment will be conducted by project staff with government counterpart involvement as appropriate and when available. Team members include:

- **Technical lead:** The project has internal PFM expertise and this study will be led by a PFM subject matter expert. It will assign one PFM expert to technically lead the assessment and provide technical expertise in designing the study instruments, leading data collection and analysis, and identifying lessons and areas for improvement. The Technical Lead will write the assessment report.
- **Regional coordinators:** The project's four regional PFM specialists will coordinate the assessment in their respective regions.
- **Data collectors:** A total of 12 data collectors will be engaged. The project's four regional PFM specialists will conduct the regional and zonal level KIIs. One data collector per woreda (8) will conduct the woreda and health facility level interviews. Data collectors will be project or government counterpart PFM specialists, as appropriate.
- **Data compilation and analysis team:** Raw data will initially be compiled by Technical Lead and potentially other site office technical team members (and then translated either using external translation services or by site office teams TBD). Quantitative data analysis will be conducted by the Technical Lead, with home office inputs. Qualitative data will be compiled and analyzed by a home office analyst, with home and site office inputs.

5. Data collection, compilation, analysis, and duration

The interview and consent tools will be translated into local languages, i.e., Amharic, Afan Oromo and Tigrigna, and administered in these languages. Response data will also be recorded on the tools in the same local language in which the KII is conducted. The raw data in the local languages will be compiled and translated into English.

Quantitative data will be compiled by SPSS version 25 using descriptive statistics. Qualitative data will be organized and analyzed using Nvivo software with thematic analysis.

Data collection is anticipated to take 5 days including travel time per woreda. The regional and zonal level KIIs are expected be conducted in coordination with data collection in the study woredas. It is estimated that regional and zonal level KIIs will require two days per region.

ANNEX B: INDICATORS FOR WOREDA CLASSIFICATION

List of 12 project indicators used by RHBs to classify woredas as high-, medium-, and low- performing using HMIS data.

No.	Indicator
1	CAR
2	ANC - 4 visits
3	SBA
4	Early PNC
5	Penta3 (< 1 year)
6	Tested Positive for Malaria: <5yr
7	Tested Positive for Malaria: All Ages
8	Children under two years with moderate malnutrition
9	Children under two years with severe malnutrition
10	Pregnant and lactating women who were tested for HIV and who know their results
11	Maternal deaths related to pregnancy or its management in a health facility
12	Early institutional neonatal death rate

ANNEX C: ASSESSMENT STUDY TOOLS

TOOL 1

Key Informant Interview Questionnaire
Regional Health Bureau and Zonal Health Department Official

Assessment of the Status of Public Financial Management Capacity and Practices at the PHC Level

INSTRUCTIONS FOR INTERVIEWER

This key informant interview is to be used when conducting interviews with Regional Health Bureau (RHB) and Zonal Health Department (ZHD) heads/representatives. Find the manager or the most senior person responsible at this level. After greetings, introduce yourself and who you work for, and briefly explain the purpose of the assessment/interview, the interview process including duration, and thank them for seeing you.

Use the following script to seek oral informed consent to take part in the interview:

"*The purpose of this assessment is to gather data on public financial management (PFM) capacities and practices at the PHC level and Transform: Primary Health Care Project PFM capacity enhancement efforts so that the contributions of these efforts to improving PFM at the primary health care (PHC) level can be assessed. If there are questions for which someone else is the most appropriate person to provide that information, I would appreciate it if you could introduce me to that person. Any information you provide as part of this interview will be kept confidential. Any reference to the information you provide in our analysis will be made without mentioning or implicating your name in any way*.

Your participation in this assessment is completely voluntary. You do not have to agree to be in this assessment, and you may change your mind at any time. If we should come to any interview question you do not wish to answer, just let me know and I will go on to the next question; or you can stop the interview at any time. You will not receive any payment or compensation for your participation in this assessment."

Indicate the consent response and provide additional information per the fields below:

Permission to proceed: Do you agree to participate in the interview? Yes ☐ No ☐

Interviewee name (and providing oral consent):_____

Interviewee position or title: _____

Interviewee qualification (type and level of education/certification):_____

_____

Region: _____ **Zone:** _____

Name of RHB/ZHD: _____

Interviewer name: _____

Interviewer signature (confirming consent): _____

Interviewer contact number: _____ Date of interview/consent: _____

I. General Questions

1. How long have you worked in the RHB/ZHD? _____
2. How long have you worked in your current position? _____
3. Do you have a financial management role in your current position, including planning and budgeting, budget execution, budget review and/or reporting?

   Yes ☐ No ☐

II. Knowledge about Transform: Primary Health Care Project's PFM Capacity Enhancement Work

1. Are you familiar with the PFM capacity enhancement support provided by the Transform: Primary Health Care Project? Yes ☐ No ☐
2. If yes, how did you learn about the support provided by the project? Tick all that apply.

   a) Attended PFM training ☐
   b) A project PFM specialist informed me ☐
   c) A co-worker told me about it ☐
   d) A friend told me about it ☐
   e) Heard about it during ARM ☐
   f) At events where Transform: Primary Health Care project member(s) introduced themselves ☐
   g) Other ☐ Specify: _____
      _____

3. What PFM capacity enhancement support has the Transform: Primary Health Care Project provided to the regions, zones, woredas, and/or PHC facilities in the regions/zones? Tick all that apply.

   a) Identified capacity gaps ☐
   b) Developed implementation guide ☐
   c) Developed training manual ☐
   d) Trained trainers ☐
   e) Rollout training ☐
   f) Provided coaching and mentoring ☐
   g) Other ☐ Specify: _____

III. Capacity Enhancement Materials

1. What PFM capacity enhancement materials (i.e., PFM Guidelines for PHC, PFM Mentoring Guide, PFM tools, and PFM training materials) have been provided to the RHB/ZHD, woreda health offices (WorHOs), and PHC facilities? Please list them:

    a) _____
    b) _____
    c) _____
    d) _____

2. Are these materials user-friendly? Yes ☐ No ☐ Don't know ☐

3. If no, please specify the reason:_____
    _____

4. Do you have copies of these PFM capacity enhancement materials?

    Yes ☐ No ☐

5. If yes, *please show me copies*. *Data collector to note:*

    a) *Saw copies. Yes ☐ If yes, list PFM materials seen:*
    _____
    _____

    b) *Did not see copies* ☐

6. Do you use these materials in *non*-Transform: Primary Health Care Project intervention woredas? Yes ☐ No ☐

7. If yes, how? Tick all that apply.

    a) Distribute copies of these materials ☐
    b) Training ☐
    c) Other ☐ Specify: _____
    _____

8. Do you use these materials above the PHC level?

    Yes ☐ No ☐

9. If yes, how? Tick all that apply:

    a) Customize materials for above PHC level ☐
    b) Distribute copies of the materials ☐
    c) Other ☐ Specify: _____
    _____

IV. Training of PFM Trainers/Master Trainers

1. Are you aware of any PFM training of trainers (TOT) sessions that were conducted with Transform: Primary Health Care Project support to develop a cadre of PFM master trainers in your region/zone? Yes ☐ No ☐
2. If yes, what materials were availed for the PFM TOT?
    a) PFM Guidelines for PHC – Printed copies ☐
    b) PFM Guidelines for PHC – Electronic version ☐
    c) Training materials (presentations) ☐
    d) Group exercises (prepared) ☐
    e) Pre- and post-training assessment tools ☐
    f) Other ☐ Specify: _____
3. Were the training materials used sufficiently comprehensive?

    Yes ☐ No ☐ Don't know ☐
4. If no, what critical PFM aspects were missed? _____
    _____
5. After receiving TOT training, rate the readiness of the master trainers to rollout PFM training to the PHC level:

    Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐ Don't know ☐
6. What post-TOT support and reinforcement do master trainers need to facilitate rollout of PFM training? Please list up to three suggestions:

    a) _____
    _____
    b) _____
    _____
    c) _____
    _____

V. Rollout of PFM Training

1. Who were the trainees at the PFM rollout training sessions (i.e., those trained by the master trainers)? Tick all that apply.
    a) WOFED
        i. Accountants ☐
        ii. Procurement, Finance, and Property Admin (PFPA) Process Owner ☐
        iii. Audit and Inspection Process Owner ☐
        iv. Other ☐ Specify:_____
        v. Don't know ☐

b) WorHO

i. Plan and Program Officer ☐
ii. Medical Service Coordinator/Officer Process Owner ☐
iii. Other ☐ Specify: _____
iv. Don't know ☐

c) Primary Hospitals

i. Procurement, Finance, and Property Admin (PFPA) Process Owner☐
ii. Accountant ☐
iii. Procurement Officer ☐
iv. Cashier ☐
v. Property Admin. Officer ☐
vi. Internal Auditor ☐
vii. Plan and Program Officer ☐
viii. Other ☐ Specify: _____
ix. Don't know ☐

d) Health Centers

i. Procurement, Finance, and Property Admin (PFPA) Process Owner ☐
ii. Accountant ☐
iii. Procurement Officer ☐
iv. Cashier ☐
v. Property Admin. Officer ☐
vi. Internal Auditor ☐
vii. Don't know ☐

e) Other ☐ Specify:_____
_____

2. Were all of these trainees frontline PFM practitioners for PHCs?

Yes ☐ No ☐ Don't know ☐

3. If no, approximately what percentage of the trainees were not frontline PFM practitioners at PHC level? _____%

4. Do non-PHC level practitioners typically attend rollout trainings?

Yes ☐ No ☐ Don't know ☐

5. If yes, why? List reasons:

a) _____
b) _____

6. What training materials were used during the rollout training?

a) PowerPoint presentations ☐

b) PFM Guidelines for PHC ☐

c) Pre- and post- training knowledge assessment tool ☐

d) Group exercise or assignment ☐

e) Other ☐ Specify: _____

f) Don't know ☐

7. Rate the progress of the PFM rollout training in Transform: Primary Health Care Project woredas in your region/zone.

   Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

8. Rate the quality of the training rollout in Transform: Primary health Care Project woredas in your region/zone.

   Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

9. Do you have any suggestions for improving the speed of the rollout or quality of the training?

   Yes ☐ No ☐

10. If yes, please list your top suggestion(s):

    a) _____
    b) _____
    c) _____

11. Were rollout trainees given PFM Guidelines and other PFM reference materials for use in their day-to-day PFM work?

    Yes ☐ No ☐ Don't know ☐

VI. Progress in Applying PFM Learning after PFM Training

1. Do you make follow-up visits to PHCs and trainees after PFM training?

   Yes ☐ No ☐

2. If yes, what is the purpose of your visits? Tick all that apply and add more, if needed.

   a) To give on-the-job technical support ☐

   b) To assess how PFM trainees perform PFM tasks after training ☐

   c) Other ☐ Specify:_____

3. Has PFM training improved PFM capacity at PHC level in Transform: Primary Health Care Project intervention woredas?

   Yes ☐ No ☐ Don't know ☐

4. If yes, which areas of job performance do you think are the most improved?

    a) _____
    b) _____
    c) _____
    d) _____

5. Rate the contribution of the PFM training in improving the PFM skills of staff at the PHC level.

    Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐ Don't know ☐

6. How do you know such improvements have been made? What is the evidence? What are the indicators/measurements of improvement?

    a) _____
    b) _____
    c) _____
    d) _____

VII. PFM Mentoring

1. Has PFM mentoring been provided to PFM practitioners at the PHC level?

    Yes ☐ No ☐ Don't know ☐

2. If yes, approximately how soon following the PFM training did the first mentoring visit take place?

    a) Immediately after training within 3 months following the training ☐

    b) Within 6 months after the training ☐

    c) Within 1 year after training ☐

    d) After 1 year following PFM training ☐

3. Who were/are the PFM mentors? Indicate the position/title of mentors below:

    a) _____
    b) _____
    c) _____
    d) _____

    e) Don't know ☐

4. Have the PFM mentors attended training on the PFM Guidelines for PHC and the PFM Mentoring Guide?

    Yes ☐ No ☐ Don't know ☐

5. When mentoring, do mentors use the procedures and tools included in the PFM Mentoring Guide for PHC?

    Yes ☐ No ☐ Don't know ☐

6. If yes, indicate which ones:

    a) PFM mentoring goal worksheet Yes ☐ No ☐ Don't know ☐
    b) PFM mentoring goal action plan Yes ☐ No ☐ Don't know ☐
    c) PFM mentoring self-assessment tool (for mentor) Yes ☐ No ☐ Don't know ☐
    d) PFM mentoring assessment tool (for mentee) Yes ☐ No ☐ Don't know ☐
    e) PFM mentoring checklist for PHC Yes ☐ No ☐ Don't know ☐
    f) PFM mentee profile Yes ☐ No ☐ Don't know ☐
    g) PFM mentoring log book Yes ☐ No ☐ Don't know ☐
    h) PFM mentoring report format Yes ☐ No ☐ Don't know ☐
    i) PFM mentoring schedule Yes ☐ No ☐ Don't know ☐

7. If no, why not? _____
    _____

8. When mentoring, do mentors use any other procedures or tools (not indicated in list of #6 above)?

    Yes ☐ No ☐ Don't know ☐

9. If yes, list which ones: _____
    _____

10. Rate how comprehensive the PFM mentoring was in terms of covering all of the necessary components of PFM?

    Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

11. What challenges, if any, have you experienced or observed related to the overall mentoring process?

    a) _____
    b) _____
    c) _____

    d) None ☐

12. How do you think these challenges can be addressed and the overall mentoring process be improved?

    a) _____
    b) _____
    c) _____
    d) _____

VIII. Assessment of PFM Capacity Enhancement Activities

1. How effective is the PFM capacity enhancement support provided by the Transform: Primary Health Care Project (through guidelines, tools, training, and mentoring) in improving PFM capacity in your region/zone?

   Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

2. Rate the effectiveness of each capacity enhancement effort in improving PFM capacity of those who receive it.

   a) PFM Guidelines for PHC

      Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

   b) PFM Mentoring Guidelines

      Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

   c) PFM training

      Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

   d) PFM mentoring

      Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

   e) Provide any information you'd like to share to explain the above ratings:
      _____
      _____

3. Describe gaps that you have observed or areas for improvement that you recommend for each capacity enhancement effort listed below:

   a) PFM Guidelines for PHC: _____
      _____

   b) PFM Mentoring Guidelines:_____
      _____

   c) PFM training practices:_____
      _____

   d) PFM training materials:_____
      _____

   e) PFM mentoring:_____
      _____

IX. PHC-Level PFM Practices

1. How do you assess the current planning and budgeting practices of PHCs in the region/zone? _____
   _____

Please tick any of the below practices that apply:

a) PHCs are preparing and submitting their annual budget in a timely manner ☐
b) PHCs' work plans are in line with PFM guidelines and standards ☐
c) PHCs project realistic internal revenue and budgets accordingly ☐
d) PHCs effectively use PFM tools and templates such as Forms Ma/BeMa 1-3 and Ka/BeMa 1-3 ☐
e) Don't know ☐

2. How has the budget execution practice evolved over the last two years?

   _____
   _____

Please tick any of the below practices that apply:

a) PHCs better forecast and submit their monthly cash flow ☐
b) PHCs use appropriate procurement, purchasing, and payment templates, tools, and forms ☐
c) PHCs follow correct budget initiation, approval, and execution authorities ☐
d) PHCs involve their respective health facility boards at each critical PFM decision-making stage ☐
e) PHCs submit financial execution reports using appropriate templates/forms ☐

3. Have you observed differences in PFM practices when comparing before and after the Transform: Primary Health Project was working in your zone/region?

   Yes ☐ No ☐

4. If yes, please describe the difference(s).

   _____
   _____

5. Have you noticed differences in PFM performance when comparing Transform: Primary Health Care Project intervention woredas and non-project woredas?

   Yes ☐ No ☐

X. Sustainability: Institutionalization and Transition of Project Support

1. Rate the level of involvement of the RHB/ZHD and other government counterparts such as BOFED/ZOFED in the PFM capacity enhancement efforts in collaboration with the Transform: Primary Health Care Project.

    a) Developing the PFM Guidelines for PHC
    Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

    b) Designing training materials
    Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

    c) Conducting PFM TOT
    Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

    d) Rollout PFM training
    Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

    e) Developing the PFM Mentoring Guide
    Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

    f) Training/orientation of mentors
    Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

    g) Mentoring PFM practitioners
    Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

    h) Conducting post- training follow-up visits
    Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

    i) Supportive supervision
    Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

2. Rate the level of institutionalization of the capacity enhancement efforts (i.e., guidelines, tools, training, and mentoring) in the government system at all levels.

    [To be fully institutionalized, the guidelines, tools, training, and mentoring would be completely integrated into the government system, and regularly and consistently planned for and used. It also requires availability of the required structure and staffing at RHB, ZHDs and WorHOs levels to train and mentor PHC staff.]

    a) Overall rating of institutionalization

    Fully Institutionalized ☐
    Somewhat institutionalized ☐
    Not yet institutionalized ☐

    b) BOFED

    Fully Institutionalized ☐
    Somewhat institutionalized ☐
    Not yet institutionalized ☐

c) RHB

Fully Institutionalized ☐
Somewhat institutionalized ☐
Not yet institutionalized ☐

d) ZoFEC

Fully Institutionalized ☐
Somewhat institutionalized ☐
Not yet institutionalized ☐

e) ZHD

Fully Institutionalized ☐
Somewhat institutionalized ☐
Not yet institutionalized ☐

f) PHC-Primary Hospitals

Fully Institutionalized ☐
Somewhat institutionalized ☐
Not yet institutionalized ☐

g) PHC-Health Center

Fully Institutionalized ☐
Somewhat institutionalized ☐
Not yet institutionalized ☐

3. Rate how confident you think government counterparts (health sector and finance) are to lead PHC-level PFM capacity enhancement efforts?

   Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

4. What is the government's plan to institutionalize PFM capacity enhancement efforts? What structures and capacities are in place?

   _____
   _____

   Don't know ☐

XI. Overall Suggestions for Next Steps

1. In your opinion, what could the Transform: Primary Health Care Project do to improve the delivery of its PFM training, mentoring, and other capacity enhancement activities at the PHC level? _____
   _____

2. In your opinion, what could the government do to improve PFM capacity enhancement supports and practices at the PHC level? Please provide suggestions for the following government levels/institutions:

a) Federal level

i. MOH:_____
_____

ii. MOFEC:_____
_____

iii. Other:_____
_____

b) Regional level

i. BOFEC/BOFED:_____
_____

ii. RHB:_____
_____

iii. Other:_____
_____

c) Zonal level

i. ZOFED:_____
_____

ii. ZHD:_____
_____

iii. Other:_____
_____

d) Woreda level

i. WoFED:_____
_____

ii. WorHO:_____
_____

iii. Other:_____
_____

e) Health facility level

i. Primary Hospitals:_____
_____

ii. Health Centers:_____
_____

iii. Other:_____
_____

TOOL 2

Key Informant Interview Questionnaire
Regional Bureau and Zonal Department of Finance and Economic Development Official
Assessment of the Status of Public Financial Management
Capacity and Practices at the PHC Level

INSTRUCTIONS FOR INTERVIEWER

This key informant interview is to be used when conducting interviews with Regional Bureau and Zonal Department of Finance and Economic Development/Cooperation heads/representatives. Find the manager or the most senior person responsible at this level. After greetings, introduce yourself and who you work for, and briefly explain the purpose of the assessment/interview, the interview process including duration, and thank them for seeing you.

Use the following script to seek oral informed consent to take part in the interview:

"The purpose of this assessment is to gather data on public financial management (PFM) capacities and practices at the PHC level and Transform: Primary Health Care Project PFM capacity enhancement efforts so that the contributions of these efforts to improving PFM at the primary health care (PHC) level can be assessed. If there are questions for which someone else is the most appropriate person to provide that information, I would appreciate it if you could introduce me to that person. Any information you provide as part of this interview will be kept confidential. Any reference to the information you provide in our analysis will be made without mentioning or implicating your name in any way.

Your participation in this assessment is completely voluntary. You do not have to agree to be in this assessment, and you may change your mind at any time. If we should come to any interview question you do not wish to answer, just let me know and I will go on to the next question; or you can stop the interview at any time. You will not receive any payment or compensation for your participation in this assessment."

Indicate the consent response and provide additional information per the fields below:

Permission to proceed: Do you agree to participate in the interview? Yes ☐ No ☐

Interviewee name (and providing oral consent):_____

Interviewee position or title: _____

Interviewee qualification (type and level of education/certification):_____
_____

Region: _____ **Zone:** _____

Name of Bureau/Department:_____

Interviewer name: _____

Interviewer signature (confirming consent): _____

Interviewer contact number: _____ Date of interview/consent: _____

I. General Questions

1. How long have you worked in the Regional Bureau (or Zonal Department) of Finance and Economic Development/Cooperation (BOFED/C)? _____
2. How long have you worked in your current position? _____
3. Do you have a financial management role in your current position, including planning and budgeting, budget execution, budget review, auditing, and/or reporting?

   Yes ☐ No ☐

4. If yes, what do think are the major PFM-related challenges in the health sector?

   _____

   _____

II. Knowledge about Transform: Primary Health Care Project's PFM Capacity Enhancement Work

1. Are you familiar with the PFM capacity enhancement support provided by the Transform: Primary Health Care Project? Yes ☐ No ☐
2. If yes, how did you learn about the support provided by the project? Tick all that apply.
   a) Attended PFM training ☐
   b) A project PFM specialist informed me ☐
   c) A co-worker told me about it ☐
   d) A friend told me about it ☐
   e) Heard about it during ARM ☐
   f) Heard about it during technical assistance/supportive supervision ☐
   g) At events where Transform: Primary Health Care project member(s) introduced themselves ☐
   h) Other ☐ Specify: _____

      _____
3. What PFM capacity enhancement support has the Transform: Primary Health Care Project provided to the regions, zones, woredas, and/or PHC facilities in the regions/zones? Tick all that apply.
   a) Identified capacity gaps ☐
   b) Developed implementation guide ☐
   c) Developed training manual ☐
   d) Trained trainers ☐
   e) Rollout training ☐

f) Provided coaching and mentoring ☐

Other ☐ Specify: _____
_____

4. Does BOFEC/D/ZOFED benefit from Transform: Primary Health Care Project's capacity enhancement efforts? Yes ☐ No ☐

5. If yes, describe how.

a) _____
_____

b) _____
_____

c) _____
_____

III. Capacity Enhancement Materials

1. What PFM capacity enhancement materials (i.e., PFM Guidelines for PHC, PFM Mentoring Guide, PFM tools, and PFM training materials) have been provided to BOFED/ZOFEDs, RHB/ZHDs, woreda health offices (WorHOs) and PHC facilities? Please list them:

a) _____
b) _____
c) _____
d) _____

2. Are these materials user friendly? Yes ☐ No ☐ Don't know ☐

3. If no, please specify the reason: _____
_____

4. Do you have copies of these PFM capacity enhancement materials?

Yes ☐ No ☐

5. If yes, *please show me copies. Data collector to note:*

a) *Saw copies. Yes ☐ If yes, list PFM materials seen:*
_____
_____

b) *Did not see copies* ☐

6. Are any of the PFM materials useful for BOFEC/D/ZOFED to customize for use above the PHC level and/or for other sectors?

   Yes ☐ No ☐ Don't know ☐

7. If yes, which materials have you/do you plan to customize? Tick all that apply.

   a) PFM Guidelines for PHC ☐
   b) PFM Mentoring Guide ☐
   c) PFM training materials ☐
   d) PFM tools ☐
   e) Other ☐ Specify:_____

8. How have you/do you plan to use them? Tick all that apply.

   a) Distributing copies of the materials ☐
   b) Training in relevant woredas ☐
   c) Customize materials for above PHC level ☐
   d) Other ☐ Specify: _____

IV. Training of PFM Trainers/Master Trainers

1. Are you aware of any PFM training of trainers (TOT) sessions that were conducted with Transform: Primary Health Care Project support to develop a cadre of PFM master trainers in your region/zone? Yes ☐ No ☐
2. If yes, what materials were availed for the PFM TOT?

   a) PFM Guidelines for PHC – Printed copies ☐
   b) PFM Guidelines for PHC – Electronic version ☐
   c) Training materials (presentations) ☐
   d) Group exercises (prepared) ☐
   e) Pre- and post-training assessment tools ☐
   f) Other ☐ Specify: _____

3. Were the training materials used sufficiently comprehensive?

   Yes ☐ No ☐ Don't know ☐

4. If no, what critical PFM aspects were missed?

   _____
   _____

5. After receiving TOT training, rate the readiness of the master trainers to rollout PFM training to the PHC level:

   Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐ Don't know ☐

6. What post-TOT support and reinforcement do master trainers need to facilitate rollout of PFM training? Please list up to three suggestions

   a) _____
   _____

   b) _____
   _____

   c) _____
   _____

V. Rollout of PFM Training

I. Who were the trainees at the PFM rollout training sessions (i.e., those trained by the master trainers)? Tick all that apply.

a) WOFED

i. Accountants ☐
ii. Procurement, Finance, and Property Admin (PFPA) Process Owner ☐
iii. Audit and Inspection Process Owner ☐
iv. Other ☐ Specify:_____
v. Don't know ☐

b) WorHO

i. Plan and Program Officer ☐
ii. Medical Service Coordinator/Officer Process Owner ☐
iii. Other ☐ Specify: _____
iv. Don't know ☐

c) Primary Hospitals

i. Procurement, Finance, and Property Admin (PFPA) Process Owner☐
ii. Accountant ☐
iii. Procurement Officer ☐
iv. Cashier ☐
v. Property Admin. Officer ☐
vi. Internal Auditor ☐
vii. Plan and Program Officer ☐
viii. Other ☐ Specify: _____
ix. Don't know ☐

d) Health Centers

i. Procurement, Finance, and Property Admin (PFPA) Process Owner ☐

ii. Accountant ☐
iii. Procurement Officer ☐
iv. Cashier ☐
v. Property Admin. Officer ☐
vi. Internal Auditor ☐
vii. Don't know ☐

e) Other ☐ Specify:_____
_____

2. Were all of these trainees frontline PFM practitioners for PHCs?

Yes ☐ No ☐ Don't know ☐

3. If no, approximately what percentage of the trainees were not frontline PFM practitioners at PHC level? _____%

4. Do non-PHC level practitioners typically attend rollout trainings?

Yes ☐ No ☐ Don't know ☐

5. If yes, why? List reasons:

a) _____
_____
b) _____
_____

6. What training materials were used during the rollout training?

a) PowerPoint presentations ☐
b) PFM Guidelines for PHC ☐
c) Pre- and post- training knowledge assessment tool ☐
d) Group exercise or assignment ☐
e) Other ☐ Specify: _____
_____
f) Don't know ☐

7. Rate the progress of the PFM rollout training in Transform: Primary Health Care Project woredas in your region/zone.

Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

8. Rate the quality of the training rollout in Transform: Primary health Care Project woredas in your region/zone.

Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

9. Do you have any suggestions for improving the speed of the rollout or quality of the training?

   Yes ☐ No ☐

10. If yes, please list your top suggestion(s):

    a) _____
    _____
    b) _____
    _____
    c) _____
    _____

11. Were rollout trainees given PFM Guidelines and other PFM reference materials for use in their day-to-day PFM work?

    Yes ☐ No ☐ Don't know ☐

VI. Progress in Applying PFM Learning after PFM Training

1. Do you make follow-up visits to PHCs and trainees after PFM training?

   Yes ☐ No ☐

2. If yes, what is the purpose of your visits? Tick all that apply and add more, if needed.

   a) To give on-the-job technical support ☐
   b) To assess how PFM trainees perform PFM tasks after training ☐
   c) Other ☐ Specify:_____
   _____

3. Has PFM training improved PFM capacity at PHC level in Transform: Primary Health Care Project intervention woredas?

   Yes ☐ No ☐ Don't know ☐

4. If yes, which areas of job performance do you think are the most improved?

   a) _____
   b) _____
   c) _____

5. Rate the contribution of the PFM training in improving the PFM skills of staff at the PHC level.

   Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐ Don't know ☐

6. How do you know such improvements have been made? What is the evidence? What are the indicators/measurements of improvement?

   a) _____
   b) _____
   c) _____
   d) _____

VII. PFM Mentoring

1. Has PFM mentoring been provided to PFM practitioners at the PHC level?

   Yes ☐ No ☐ Don't know ☐

2. If yes, approximately how soon following the PFM training did the first mentoring visit take place?

   a) Immediately after training within 3 months following the training ☐

   b) Within 6 months after the training ☐

   c) Within 1 year after training ☐

   d) After 1 year following PFM training ☐

3. Who were/are the PFM mentors? Indicate the position/title of mentors below:

   a) _____
   b) _____
   c) _____
   d) _____

4. Have the PFM mentors attended training on the PFM Guidelines for PHC and the PFM Mentoring Guide?

   Yes ☐ No ☐ Don't know ☐

5. When mentoring, do mentors use the procedures and tools included in the PFM Mentoring Guide for PHC?

   Yes ☐ No ☐ Don't know ☐

6. If yes, indicate which ones:

   a) PFM mentoring goal worksheet Yes ☐ No ☐ Don't know ☐
   b) PFM mentoring goal action plan Yes ☐ No ☐ Don't know ☐
   c) PFM mentoring self-assessment tool (for mentor) Yes ☐ No ☐ Don't know ☐
   d) PFM mentoring assessment tool (for mentee) Yes ☐ No ☐ Don't know ☐
   e) PFM mentoring checklist for PHC Yes ☐ No ☐ Don't know ☐
   f) PFM mentee profile Yes ☐ No ☐ Don't know ☐
   g) PFM mentoring log book Yes ☐ No ☐ Don't know ☐

h) PFM mentoring report format Yes ☐ No ☐ Don't know ☐

i) PFM mentoring schedule Yes ☐ No ☐ Don't know ☐

7. If no, why not? _____
_____

8. When mentoring, do mentors use any other procedures or tools (not indicated in list of #6 above)?

Yes ☐ No ☐ Don't know ☐

9. If yes, list which ones:
_____
_____

10. Rate how comprehensive the PFM mentoring was in terms of covering all of the necessary components of PFM?

Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

11. What challenges, if any, have you experienced or observed related to the overall mentoring process?

a) _____
b) _____
c) _____

d) None ☐

12. How do you think these challenges can be addressed and the overall mentoring process be improved?

a) _____
b) _____
c) _____
d) _____

VIII. Assessment of PFM Capacity Enhancement Activities

1. How effective is the PFM capacity enhancement support provided by Transform: Primary Health Care Project (guidelines, tools, training, and mentoring) in improving PFM capacity in your region/zone?

Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

2. Rate the effectiveness of each capacity enhancement effort in improving PFM capacity of those who receive it.

a) PFM Guidelines for PHC

Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

b) PFM Mentoring Guidelines

Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

c) PFM training

Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

d) PFM mentoring

Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

e) Provide any information you'd like to share to explain the above ratings:

_____

_____

3. Describe gaps that you have observed or areas for improvement that you recommend for each capacity enhancement effort listed below:

a) PFM Guidelines for PHC: _____

_____

b) PFM Mentoring Guidelines:_____

_____

c) PFM training practices:_____

_____

d) PFM training materials:_____

_____

e) PFM mentoring:_____

_____

IX. PHC-Level PFM Practices

1. How do you assess the current planning and budgeting practices of PHCs in the region/zone?

_____

_____

Please tick any of the below practices that apply:

a) PHCs are preparing and submitting their annual budget in a timely manner ☐
b) PHCs' work plans are in line with PFM guidelines and standards ☐
c) PHCs project realistic internal revenue and budgets accordingly ☐
d) PHCs effectively use PFM tools and templates such as Forms Ma/BeMa 1-3 and Ka/BeMa 1-3 ☐
e) Don't know ☐

2. How has the budget execution practice evolved over the last two years?

_____

_____

Please tick any of the below practices that apply:

a) PHCs better forecast and submit their monthly cash flow ☐

b) PHCs use appropriate procurement, purchasing, and payment templates, tools, and forms ☐

c) PHCs follow correct budget initiation, approval, and execution authorities☐

d) PHCs involve their respective health facility boards at each critical PFM decision-making stage ☐

e) PHCs submit financial execution reports using appropriate templates/forms ☐

3. Have you observed differences in PFM practices when comparing before and after the Transform: Primary Health Project was working in your zone/region?

   Yes ☐ No ☐

4. If yes, please describe the difference(s).

   _____

   _____

5. Have you noticed differences in PFM performance when comparing Transform: Primary Health Care Project intervention woredas and non-project woredas?

   Yes ☐ No ☐

X. Sustainability: Institutionalization and transition of project support

1. Rate the level of involvement of the RHB/ZHD and other government counterparts such as BOFED/ZOFED in the PFM capacity enhancement efforts in collaboration with the Transform: Primary Health Care Project.

   a) Developing the PFM Guidelines for PHC
   Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

   b) Designing training materials
   Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

   c) Conducting PFM TOT
   Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

   d) Rollout PFM training
   Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

   e) Developing the PFM Mentoring Guide
   Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

   f) Training/orientation of mentors
   Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

g) Mentoring PFM practitioners
Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

h) Conducting post- training follow-up visits
Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

i) Supportive supervision
Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

2. Rate the level of institutionalization of the capacity enhancement efforts (i.e., guidelines, tools, training, and mentoring) in the government system at all levels.

[To be fully institutionalized, the guidelines, tools, training, and mentoring would be completely integrated into the government system, and regularly and consistently planned for and used. It also requires availability of the required structure and staffing at RHB, ZHDs and WorHOs levels to train and mentor PHC staff.]

a) Overall rating of institutionalization

Fully Institutionalized ☐
Somewhat institutionalized ☐
Not yet institutionalized ☐

b) BOFED

Fully Institutionalized ☐
Somewhat institutionalized ☐
Not yet institutionalized ☐

c) RHB

Fully Institutionalized ☐
Somewhat institutionalized ☐
Not yet institutionalized ☐

d) ZoFEC

Fully Institutionalized ☐
Somewhat institutionalized ☐
Not yet institutionalized ☐

e) ZHD

Fully Institutionalized ☐
Somewhat institutionalized ☐
Not yet institutionalized ☐

f) PHC-Primary Hospitals

Fully Institutionalized ☐
Somewhat institutionalized ☐

Not yet institutionalized ☐

g) PHC-Health Center

Fully Institutionalized ☐

Somewhat institutionalized ☐

Not yet institutionalized ☐

3. Rate how confident you think government counterparts (health sector and finance) are to lead PHC-level PFM capacity enhancement efforts?

Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

4. What is the government's plan to institutionalize PFM capacity enhancement efforts? What structures and capacities are in place?

_____

_____

Don't know ☐

XI. Overall Suggestions for Next Steps

1. In your opinion, what could the Transform: Primary Health Care Project do to improve the delivery of its PFM training, mentoring, and other capacity enhancement activities at the PHC level? _____

_____

2. In your opinion, what could the government do to improve PFM capacity enhancement supports and practices at the PHC level? Please provide suggestions for the following government levels/institutions:

a) Federal level

i. MOH:_____

_____

ii. MOFEC:_____

_____

iii. Other:_____

_____

b) Regional level

i. BOFEC/BOFED:_____

_____

ii. RHB:_____

_____

iii. Other:_____

_____

c) Zonal level

i. ZOFED:_____
_____

ii. ZHD:_____
_____

iii. Other:_____
_____

d) Woreda level

i. WoFED:_____
_____

ii. WorHO:_____
_____

iii. Other:_____
_____

e) Health facility level

i. Primary Hospitals:_____
_____

ii. Health Centers:_____
_____

iii. Other:_____
_____

TOOL 3

Key Informant Interview Questionnaire
Woreda Health Office Official

Assessment of the Status of Public Financial Management Capacity and Practices at the PHC Level

INSTRUCTIONS FOR INTERVIEWER

This key informant interview is to be used when conducting interviews with Woreda Health Office (WorHO) heads/representatives. Find the manager or the most senior person responsible at this level. After greetings, introduce yourself and who you work for, and briefly explain the purpose of the assessment/interview, the interview process including duration, and thank them for seeing you.

Use the following script to seek oral informed consent to take part in the interview:

"*The purpose of this assessment is to gather data on public financial management (PFM) capacities and practices at the PHC level and Transform: Primary Health Care Project PFM capacity enhancement efforts so that the contributions of these efforts to improving PFM at the primary health care (PHC) level can be assessed. If there are questions for which someone else is the most appropriate person to provide that information, I would appreciate it if you could introduce me to that person. Any information you provide as part of this interview will be kept confidential. Any reference to the information you provide in our analysis will be made without mentioning or implicating your name in any way*.

Your participation in this assessment is completely voluntary. You do not have to agree to be in this assessment, and you may change your mind at any time. If we should come to any interview question you do not wish to answer, just let me know and I will go on to the next question; or you can stop the interview at any time. You will not receive any payment or compensation for your participation in this assessment."

Indicate the consent response and provide additional information per the fields below:

Permission to proceed: Do you agree to participate in the interview? Yes ☐ No ☐

Interviewee name (and providing oral consent):_____

Interviewee position or title: _____

Interviewee qualification (type and level of education/certification):_____

_____

Region: _____ **Zone:** _____

Name of WorHO: _____

Interviewer name: _____

Interviewer signature (confirming consent): _____

Interviewer contact number: _____ Date of interview/consent: _____

I. General Questions

1. How long have you worked in the WorHO? _____
2. How long have you worked in your current position? _____
3. Do you have a financial management role in your current position, including planning and budgeting, budget execution, budget review and/or reporting?

   Yes ☐ No ☐

II. Knowledge about Transform: Primary Health Care Project's PFM Capacity Enhancement Work

1. Are you familiar with the PFM capacity enhancement support provided by the Transform: Primary Health Care Project? Yes ☐ No ☐
2. If yes, how did you learn about the support provided by the project? Tick all that apply.
   a) Attended PFM training ☐
   b) A project PFM specialist informed me ☐
   c) A co-worker told me about it ☐
   d) A friend told me about it ☐
   e) Heard about it during ARM ☐
   f) At events where Transform: Primary Health Care introduced itself ☐
   g) Other ☐ Specify: _____
      _____
3. What PFM capacity enhancement support has the Transform: Primary Health Care Project provided to the WorHO and/or PHC facilities in the woreda? Tick all that apply.
   a) Identified capacity gaps ☐
   b) Developed implementation guide ☐
   c) Developed training manual ☐
   d) Trained trainers ☐
   e) Rollout training ☐
   f) Provided coaching and mentoring ☐
   g) Other ☐ Specify: _____

III. Capacity Enhancement Materials

1. What PFM capacity enhancement materials (i.e., PFM Guidelines for PHC, PFM Mentoring Guide, PFM tools, and PFM training materials) have been provided to the WorHO and PHC facilities in the woreda? Please list them:

   a) _____
   b) _____
   c) _____
   d) _____

2. Are these materials user-friendly? Yes ☐ No ☐ Don't know ☐

3. If no, please specify the reason:_____
   _____

4. Do you have copies of these PFM capacity enhancement materials?

   Yes ☐ No ☐

4. If yes, *please show me copies*. *Data collector to note:*

   a) *Saw copies. Yes ☐ If yes, list PFM materials seen:*
      _____
      _____

   b) *Did not see copies* ☐

IV. Rollout of PFM Training

1. Who were the trainees at PFM rollout training sessions? Tick all that apply.

   a) WOFED

      i. Accountants ☐
      ii. Procurement, Finance, and Property Admin (PFPA) Process Owner ☐
      iii. Audit and Inspection Process Owner ☐
      iv. Other ☐ Specify: _____
      v. Don't know ☐

   b) WorHO

      i. Plan and Program Officer ☐
      ii. Medical Service Coordinator/ Officer/ Process Owner ☐
      iii. Other ☐ Specify: _____
      iv. Don't know ☐

   c) Primary Hospitals

      i. Procurement, Finance, and Property Admin (PFPA) Process Owner ☐
      ii. Accountant ☐
      iii. Procurement Officer ☐
      iv. Cashier ☐

v. Property Admin. Officer ☐
vi. Internal auditor ☐
vii. Plan and Program Officer ☐
viii. Other ☐ Specify: _____
ix. Don't know ☐

d) Health Centers

i. Procurement, Finance, and Property Admin (PFPA) Process Owner ☐
ii. Accountant ☐
iii. Procurement Officer ☐
iv. Cashier ☐
v. Property Admin. Officer ☐
vi. Internal Auditor ☐
vii. Other ☐ Specify:_____
viii. Don't know ☐

e) Other ☐ Specify:_____

2. Were all of these trainees frontline PFM practitioners for PHCs?

Yes ☐ No ☐ Don't know ☐

3. If no, approximately what percentage of the trainees were not frontline PFM practitioners at PHC level? _____%

4. Do non-PHC level practitioners typically attend rollout trainings?

Yes ☐ No ☐ Don't know ☐

5. If yes, why? List reasons:

a) _____
_____
b) _____
_____

6. What training materials were used during the rollout training?

a) PowerPoint presentations ☐
b) PFM Guidelines for PHC ☐
c) Pre- and post- training knowledge assessment tools ☐
d) Group exercise or assignment ☐
e) Other ☐ Specify: _____
f) Don't know ☐

7. Rate the progress of the PFM rollout training in Transform: Primary Health Care Project woredas in your woreda.

Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

8. Rate the quality of the training rollout in Transform: Primary health Care Project woredas in your woreda.

   Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

9. Do you have any suggestions for improving the quality of the training?

   Yes ☐ No ☐

10. If yes, please list your top suggestion(s):

    a) _____
    _____

    b) _____
    _____

    c) _____
    _____

11. Were trainees given PFM Guidelines and other PFM reference materials for use in their day-to-day PFM work?

    Yes ☐ No ☐ Don't know ☐

V. Progress in Applying PFM Learning after PFM Training

1. Do you make follow-up visits to PHCs and trainees after PFM training?

   Yes ☐ No ☐

2. If yes, what is the purpose of your visits? Tick all that apply and add more, if needed.

   a) To give on-the-job technical support ☐

   b) To assess how PFM trainees perform PFM tasks after training ☐

   c) Other ☐ Specify:_____

3. Based on information gathered during your visits to PHCs, do trained PFM staff from PHCs have the same positions that they had when they attended the training?

   Yes ☐ No ☐ Don't know ☐

4. If yes, approximately what percentage of them have the same position that they had when trained? _____%

5. If no, what percentage are outside of the PFM system? _____%

6. Are trained PHC PFM staff promoted after receiving the training?

   Yes ☐ No ☐ Don't know ☐

7. If yes, what percentage are still in a PHC-level PFM role but in a different position? _____%

8. If yes, what percentage left or are no longer in the PHC PFM system? _____%

9. Has PFM training improved PFM capacity at PHC level in Transform: Primary Health Care Project intervention woredas?

   Yes ☐ No ☐ Don't know ☐

10. If yes, rate the overall contribution of the PFM training in improving the PFM skills of staff at the PHC level.

    Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐ Don't know ☐

11. If yes, which areas of job performance do you think are the most improved?

    a) _____
    b) _____
    c) _____
    d) _____

12. How do you know such improvements have been made? What is the evidence? What are the indicators/measurements of improvement?

    a) _____
    b) _____
    c) _____

VI. PFM Mentoring

1. Has PFM mentoring been provided to PFM practitioners at the PHC level?

   Yes ☐ No ☐ Don't know ☐

2. If yes, approximately how soon following the PFM training did the first mentoring visit take place?

   a) Immediately after training within 3 months following the training ☐
   b) Within 6 months after the training ☐
   c) Within 1 year after training ☐
   d) After 1 year following PFM training ☐

3. Who were/are the PFM mentors? Indicate the position/title of mentors below:

   a) _____
   b) _____
   c) _____
   d) _____
   e) Don't know ☐

4. Have the PFM mentors attended training on the PFM Guidelines for PHC and the PFM Mentoring Guide?

   Yes ☐ No ☐ Don't know ☐

5. When mentoring, do mentors use the procedures and tools included in the PFM Mentoring Guide for PHC?

   Yes ☐ No ☐ Don't know ☐

6. If yes, indicate which ones:

   a) PFM mentoring goal worksheet Yes ☐ No ☐ Don't know ☐
   b) PFM mentoring goal action plan Yes ☐ No ☐ Don't know ☐
   c) PFM mentoring self-assessment tool (for mentor) Yes ☐ No ☐ Don't know ☐
   d) PFM mentoring assessment tool (for mentee) Yes ☐ No ☐ Don't know ☐
   e) PFM mentoring checklist for PHC Yes ☐ No ☐ Don't know ☐
   f) PFM mentee profile Yes ☐ No ☐ Don't know ☐
   g) PFM mentoring log book Yes ☐ No ☐ Don't know ☐
   h) PFM mentoring report format Yes ☐ No ☐ Don't know ☐
   i) PFM mentoring schedule Yes ☐ No ☐ Don't know ☐

7. If no, why not? _____
   _____

8. When mentoring, do mentors use any other procedures or tools (not indicated in list of #6 above)?

   Yes ☐ No ☐ Don't know ☐

9. If yes, list which ones:
   _____
   _____

10. Rate how comprehensive the PFM mentoring was in terms of covering all of the necessary components of PFM?

    Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

11. What do you believe <u>mentees</u> think are the most useful aspects of PFM mentoring?

    a) _____
    b) _____
    c) _____
    d) _____

12. What challenges, if any, have you experienced or observed related to the overall mentoring process?

    a) _____
    b) _____
    c) _____
    d) _____

13. How do you think these challenges can be addressed and the overall mentoring process be improved?

    a) _____
    b) _____
    c) _____
    d) _____

VII. Assessment of PFM Capacity Enhancement Activities

1. How effective is the PFM capacity enhancement support provided by the Transform: Primary Health Care Project (through guidelines, tools, training, and mentoring) in improving PFM capacity in your woreda?

   Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

2. Rate the effectiveness of each capacity enhancement effort in improving PFM capacity of those who receive it.

   a) PFM Guidelines for PHC Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐
   b) PFM Mentoring Guidelines Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐
   c) PFM training Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐
   d) PFM mentoring Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐
   e) Provide any information you'd like to share to explain the above ratings:
      _____
      _____

3. Describe gaps that you have observed or areas for improvement that you recommend for each capacity enhancement effort listed below:

   a) PFM Guidelines for PHC: _____
      _____
   b) PFM Mentoring Guidelines:_____
      _____
   c) PFM training practices:_____
      _____
   d) PFM training materials: :_____
      _____
   e) PFM mentoring: :_____
      _____

VIII. PHC-Level PFM Practices and Performance

1. How do you assess the current planning and budgeting practices of PHCs in your woreda?
   _____

2. Rate PHCs' planning and budgeting performance in your woreda over the last 1 to 2 years. Tick only one:

    a) Substantially improved ☐
    b) Moderately improved ☐
    c) Remained the same (no change was observed) ☐
    d) Deteriorated ☐
    e) Don't know ☐

3. Which aspects of planning and budgeting have improved at PHCs over the last 1 to 2 years? Tick all that apply.

    a) Planning (evidence-based plan preparation, prioritization, and/or review) ☐

    b) Budgeting (i.e., aligning plan with budget, revenue estimation, budget estimation, budget submission and/or budget negotiation/defense) ☐

    c) Financial transparency and accountability (i.e., transparency during budget preparation, interaction between program and finance people, and/or roles of PHC facility management and governing boards) ☐

    d) None ☐

    e) Please describe any specific improvements and/or comment on the magnitude of the change(s):

    _____
    _____

4. Which aspects of cash flow management have improved at PHCs over the last 1 to 2 years? Tick all that apply.

    a) Adherence to cash collection procedures ☐
    b) Provision of credit services ☐
    c) Petty cash management ☐
    d) Depositing and bank accounts management procedures ☐
    e) Payment processing and management ☐

    f) None ☐

5. Which aspects of retained revenue management have improved at PHCs over the last 1 to 2 years? Tick all that apply.

    a) Revenue source and amount projections, submission for appropriation ☐
    b) Planning and use in line with the positive and negative list ☐
    c) Timely utilization of retained revenue for approved purpose ☐
    d) Auditing and reporting of retained revenue collection and use ☐

    e) None ☐

6. Which aspects of accounts recording and reporting have improved at PHCs over the last 1 to 2 years? Tick all that apply.
    a) Appropriate use of the chart of accounts ☐
    b) Budget control including expenditure approval and/or use of budget/expenditure subsidiary ledger card ☐
    c) Accounting and recording procedures (i.e., use of right templates/forms, enforcing lines of authority, preparation of monthly reconciliation statements, etc.) ☐
    d) Reporting (i.e., completeness and accuracy of reports, use of appropriate recording and reporting templates) ☐
    e) None ☐
7. Which aspects of procurement have improved at PHCs over the last 1 to 2 years? Tick all that apply.
    a) Right quality of goods and services procured to fit the purpose(s) as per specifications ☐
    b) Right quantity of goods and services procured ☐
    c) Goods and services availed to the PHC level on time ☐
    d) Goods and services procured with minimum costs, including acquisition and operational costs ☐
    e) None ☐
8. Which aspects of asset management have improved at PHCs over the last 1 to 2 years? Tick all that apply.
    a) Improvement in stock management (i.e., documentation using stock cards)☐
    b) Periodic physical inventory of assets as per government standards ☐
    c) Fixed assets management (i.e., receipt/issuance of asset tags, maintenance, etc.) ☐
    d) Disposal of fixed asset (i.e., transfer, sales and scrap) ☐
    e) Medical waste management and disposal ☐
    f) Fixed asset inventory ☐
    g) None ☐
9. How have internal controls at PHCs improved over the last 1 to 2 years? Tick all that apply.
    a) Clarity to and adherence of internal control roles and authorities ☐
    b) Having the required internal control structure and standards ☐
    c) Periodic monitoring and correction on the internal control system ☐
    d) Not at all ☐

10. How have auditing practices been improved and/or institutionalized at PHCs? Tick all that apply.
    a) Internal audit system in place and functional ☐
    b) Each PHC in the woreda has been audited annually by an external auditor ☐
    c) Most PHCs in the woreda received unqualified external audit reports ☐
    d) Not at all ☐

IX. Overall Suggestions for Next Steps

1. In your opinion, what could the Transform: Primary Health Care Project do to improve the delivery of its PFM training, mentoring, and other capacity enhancement activities at the PHC level? _____
   _____
2. In your opinion, what could the government do to improve PFM capacity enhancement supports and practices at the PHC level? Please provide suggestions for the following government institutions:
   a) Federal level
      i. MOH:_____
         _____
      ii. MOFEC:_____
         _____
      iii. Other:_____
         _____
   b) Regional level
      i. BOFEC/BOFED:_____
         _____
      ii. RHB:_____
         _____
      iii. Other:_____
         _____
   c) Zonal level
      i. ZOFED:_____
         _____
      ii. ZHD:_____
         _____
      iii. Other:_____
         _____
   d) Woreda level
      i. WoFED:_____
         _____

ii. WorHO:_____
_____

iii. Other:_____
_____

e) Health facility level

i. Primary Hospitals:_____
_____

ii. Health Centers:_____
_____

iii. Other:_____
_____

TOOL 4

Key Informant Interview Questionnaire
Woreda Office of Finance and Economic Development Official

Assessment of the Status of Public Financial Management Capacity and Practices at the PHC Level

INSTRUCTIONS FOR INTERVIEWER

This key informant interview is to be used when conducting interviews with Woreda Finance and Economic Development (WOFED) heads/representatives. Find the manager or the most senior person responsible at this level. After greetings, introduce yourself and who you work for, and briefly explain the purpose of the assessment/interview, the interview process including duration, and thank them for seeing you.

Use the following script to seek oral informed consent to take part in the interview:

"*The purpose of this assessment is to gather data on public financial management (PFM) capacities and practices at the PHC level and Transform: Primary Health Care Project PFM capacity enhancement efforts so that the contributions of these efforts to improving PFM at the primary health care (PHC) level can be assessed. If there are questions for which someone else is the most appropriate person to provide that information, I would appreciate it if you could introduce me to that person. Any information you provide as part of this interview will be kept confidential. Any reference to the information you provide in our analysis will be made without mentioning or implicating your name in any way*.

Your participation in this assessment is completely voluntary. You do not have to agree to be in this assessment, and you may change your mind at any time. If we should come to any interview question you do not wish to answer, just let me know and I will go on to the next question; or you can stop the interview at any time. You will not receive any payment or compensation for your participation in this assessment."

Indicate the consent response and provide additional information per the fields below:

Permission to proceed: Do you agree to participate in the interview? Yes ☐ No ☐

Interviewee name (and providing oral consent):_____

Interviewee position or title: _____

Interviewee qualification (type and level of education/certification):_____

_____

Region: _____ **Zone:** _____

Name of WOFED: _____

Interviewer name: _____

Interviewer signature (confirming consent): _____

Interviewer contact number: _____ Date of interview/consent: _____

I. General Questions

1. How long have you worked in the WOFED? _____
2. How long have you worked in your current position? _____
3. Do you have a financial management role in your current position, including planning and budgeting, budget execution, budget review and/or reporting?

   Yes ☐ No ☐

II. Knowledge about Transform: Primary Health Care Project's PFM Capacity Enhancement Work

1. Are you familiar with the PFM capacity enhancement support by the Transform: Primary Health Care Project provides? Yes ☐ No ☐
2. If yes, how did you learn about the support provided by the project? Tick all that apply.
   a) Attended PFM training ☐
   b) A project PFM specialist informed me ☐
   c) A co-worker told me about it ☐
   d) A friend told me about it ☐
   e) Heard about it during ARM ☐
   f) At events where Transform: Primary Health Care introduced itself ☐
   g) Other ☐ Specify: _____
      _____
3. What PFM capacity enhancement support has the Transform: Primary Health Care Project provided to the woreda and/or PHC facilities in the woreda? Tick all that apply.
   a) Identified capacity gaps ☐
   b) Developed implementation guide ☐
   c) Developed training manual ☐
   d) Trained trainers ☐
   e) Rollout training ☐
   f) Provided coaching and mentoring ☐
   g) Other ☐ Specify: _____

III. Capacity Enhancement Materials

I. What PFM capacity enhancement materials (i.e., PFM Guidelines for PHC, PFM Mentoring Guide, PFM tools, and PFM training materials) have been provided to the WorHO and PHC facilities in the woreda? Please list them:

   a) _____
   b) _____
   c) _____

d) _____

2. Are these materials user-friendly? Yes ☐ No ☐ Don't know ☐
3. If no, please specify the reason:_____
_____
4. Do you have copies of these PFM capacity enhancement materials?

Yes ☐ No ☐

5. If yes, *please show me copies*. *Data collector to note:*

a) *Saw copies. Yes* ☐ *If yes, list PFM materials seen:*
_____
_____

b) *Did not see copies* ☐

IV. Rollout of PFM Training

1. Who were the trainees at the PFM rollout training sessions? Tick all that apply.

a) WOFED

i. Accountants ☐
ii. Procurement, Finance, and Property Admin (PFPA) Process Owner ☐
iii. Audit and Inspection Process Owner ☐
iv. Other ☐ Specify: _____

b) WorHO

i. Plan and Program Officer ☐
ii. Medical Service Coordinator/ Officer/ Process Owner ☐
iii. Other ☐ Specify: _____
iv. Don't know ☐

c) Primary Hospitals

i. Procurement, Finance, and Property Admin (PFPA) Process Owner ☐
ii. Accountant ☐
iii. Procurement Officer ☐
iv. Cashier ☐
v. Property Admin. Officer ☐
vi. Internal auditor ☐
vii. Plan and Program Officer ☐
viii. Other ☐ Specify: _____
ix. Don't know ☐

d) Health Centers

i. Procurement, Finance, and Property Admin (PFPA) Process Owner ☐
ii. Accountant ☐
iii. Procurement Officer ☐
iv. Cashier ☐
v. Property Admin. Officer ☐
vi. Internal Auditor ☐
vii. Other ☐ Specify:_____

e) Other ☐ Specify:_____

2. Were all of these trainees frontline PFM practitioners for PHCs?

Yes ☐ No ☐ Don't know ☐

3. If no, approximately what percentage of the trainees were not frontline PFM practitioners at PHC level? _____%

4. Do non-PHC level practitioners typically attend rollout trainings?

Yes ☐ No ☐ Don't know ☐

5. If yes, why? List reasons:

a) _____
_____
b) _____
_____

6. What training materials were used during the rollout training?

a) PowerPoint presentations ☐
b) PFM Guideline for PHC ☐
c) Pre- and post-training knowledge assessment tools ☐
d) Group exercise or assignment ☐
e) Other ☐ Specify: _____
_____
f) Don't know ☐

7. Rate the progress of the PFM rollout training in Transform: Primary Health Care Project woredas in your woreda.

Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

8. Rate the quality of the training rollout in Transform: Primary health Care Project woredas in your woreda.

   Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

9. Do you have any suggestions for improving the quality of the training?

   Yes ☐ No ☐

10. If yes, please list your top suggestion(s):

    a) _____
    _____
    b) _____
    _____
    c) _____
    _____

11. Were rollout trainees given PFM Guidelines and other PFM reference materials for use in their day-to-day PFM work?

    Yes ☐ No ☐ Don't know ☐

V. Progress in Applying PFM Learning after PFM Training

1. Do you make follow-up visits to PHCs and trainees after PFM training?

   Yes ☐ No ☐

2. If yes, what is the purpose of your visits? Tick all that apply and add more, if needed.

   a) To give on-the-job technical support ☐
   b) To assess how PFM trainees perform PFM tasks after training ☐
   c) Other ☐ Specify:_____
   _____

3. Based on information gathered during your visits to PHCs, do trained PFM staff from PHCs have the same positions that they had when they attended the training?

   Yes ☐ No ☐ Don't know ☐

4. If yes, approximately what percentage of them have the same position that they had when trained? _____%

5. If no, what percentage are outside of the PFM system? _____%

6. Are trained PHC PFM staff promoted after receiving the training?

   Yes ☐ No ☐ Don't know ☐

7. If yes, what percentage are still in a PHC-level PFM role but in a different position? _____%

8. If yes, what percentage left or are no longer in the PHC PFM system? _____%

9. Has PFM training improved PFM capacity at PHC level in Transform: Primary Health Care Project intervention woredas?

   Yes ☐ No ☐ Don't know ☐

10. If yes, rate the overall contribution of the PFM training in improving the PFM skills of staff at the PHC level.

    Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐ Don't know ☐

11. If yes, which areas of job performance do you think are the most improved?

    a) _____
    b) _____
    c) _____
    d) _____

12. How do you know such improvements have been made? What is the evidence? What are the indicators/measurements of improvement?

    a) _____
    b) _____
    c) _____

VI. PFM Mentoring

1. Has PFM mentoring been provided to PFM practitioners at the PHC level?

   Yes ☐ No ☐ Don't know ☐

2. If yes, approximately how soon following the PFM training did the first mentoring visit take place?

   a) Immediately after training within 3 months following the training ☐
   b) Within 6 months after the training ☐
   c) Within 1 year after training ☐
   d) After 1 year following PFM training ☐

3. Who were/are the PFM mentors? Indicate the position/title of mentors below:

   a) _____
   b) _____
   c) _____
   d) _____
   e) Don't know ☐

4. Have the PFM mentors attended training on the PFM Guidelines for PHC and the PFM Mentoring Guide?

   Yes ☐ No ☐ Don't know ☐

5. When mentoring, do mentors use the procedures and tools included in the PFM Mentoring Guide for PHC?

   Yes ☐ No ☐ Don't know ☐

6. If yes, indicate which ones:

   a) PFM mentoring goal worksheet Yes ☐ No ☐ Don't know ☐
   b) PFM mentoring goal action plan Yes ☐ No ☐ Don't know ☐
   c) PFM mentoring self-assessment tool (for mentor) Yes ☐ No ☐ Don't know ☐
   d) PFM mentoring assessment tool (for mentee) Yes ☐ No ☐ Don't know ☐
   e) PFM mentoring checklist for PHC Yes ☐ No ☐ Don't know ☐
   f) PFM mentee profile Yes ☐ No ☐ Don't know ☐
   g) PFM mentoring log book Yes ☐ No ☐ Don't know ☐
   h) PFM mentoring report format Yes ☐ No ☐ Don't know ☐
   i) PFM mentoring schedule Yes ☐ No ☐ Don't know ☐

7. If no, why not? _____
   _____

8. When mentoring, do mentors use any other procedures or tools (not indicated in list of #6 above)?

   Yes ☐ No ☐ Don't know ☐

9. If yes, list which ones:
   _____
   _____

10. Rate how comprehensive the PFM mentoring was in terms of covering all of the necessary components of PFM?

    Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

11. What do you believe <u>mentees</u> think are the most useful aspects of PFM mentoring?

    a) _____
    b) _____
    c) _____
    d) _____

12. What challenges, if any, have you experienced or observed related to the overall mentoring process?

    a) _____
    b) _____
    c) _____
    d) _____

13. How do you think these challenges can be addressed and the overall mentoring process be improved?

    a) _____
    b) _____
    c) _____
    d) _____

VII. Assessment of PFM Capacity Enhancement Activities

1. How effective is the PFM capacity enhancement support provided by the Transform: Primary Health Care Project (through guidelines, tools, training, and mentoring) in improving PFM capacity in your woreda?

   Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

2. Rate the effectiveness of each capacity enhancement effort in improving PFM capacity of those who receive it?

   a) PFM Guidelines for PHC

      Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

   b) PFM Mentoring Guidelines

      Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

   c) PFM training

      Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

   d) PFM mentoring

      Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

   e) Provide any information you'd like to share to explain the above ratings:

      _____
      _____

3. Describe gaps that you have observed or areas for improvement that you recommend for each capacity enhancement effort listed below:

   a) PFM Guidelines for PHC: _____
      _____

   b) PFM Mentoring Guidelines:_____
      _____

   c) PFM training practices:_____
      _____

   d) PFM training materials:_____
      _____

   e) PFM mentoring:_____
      _____

VIII. PHC-Level PFM Practices and Performance

1. How do you assess the current planning and budgeting practices of PHCs in your woreda?
   _____
   _____

2. Rate PHCs' planning and budgeting performance in your woreda over the last 1 to 2 years. Tick only one:
   a) Substantially improved ☐
   b) Moderately improved ☐
   c) Remained the same (no change was observed) ☐
   d) Deteriorated ☐
   e) Don't know ☐

3. Which aspects of planning and budgeting have improved at PHCs over the last 1 to 2 years? Tick all that apply.
   a) Planning (evidence-based plan preparation, prioritization, and/or review) ☐
   b) Budgeting (i.e., aligning plan with budget, revenue estimation, budget estimation, budget submission and/or budget negotiation/defense) ☐
   c) Financial transparency and accountability (i.e., transparency during budget preparation, interaction between program and finance people, and/or roles of PHC facility management and governing boards) ☐
   d) None ☐
   e) Please describe any specific improvements and/or comment on the magnitude of the change(s):
      _____
      _____

4. Which aspects of cash flow management have improved at PHCs over the last 1 to 2 years? Tick all that apply.
   a) Adherence to cash collection procedures ☐
   b) Provision of credit services ☐
   c) Petty cash management ☐
   d) Depositing and bank accounts management procedures ☐
   e) Payment processing and management ☐
   f) None ☐

5. Which aspects of retained revenue management have improved at PHCs over the last 1 to 2 years? Tick all that apply.

    a) Revenue source and amount projections, submission for appropriation ☐
    b) Planning and use in line with the positive and negative list ☐
    c) Timely utilization of retained revenue for approved purpose ☐
    d) Auditing and reporting of retained revenue collection and use ☐
    e) None ☐

6. Which aspects of accounts recording and reporting have improved at PHCs over the last 1 to 2 years? Tick all that apply.

    a) Appropriate use of the chart of accounts ☐
    b) Budget control including expenditure approval and/or use of budget/expenditure subsidiary ledger card ☐
    c) Accounting and recording procedures (i.e., use of right templates/forms, enforcing lines of authority, preparation of monthly reconciliation statements, etc.) ☐
    d) Reporting (i.e., completeness and accuracy of reports, use of appropriate recording and reporting templates) ☐
    e) None ☐

7. Which aspects of procurement have improved at PHCs over the last 1 to 2 years? Tick all that apply.

    a) Right quality of goods and services procured to fit the purpose(s) as per specifications ☐
    b) Right quantity of goods and services procured ☐
    c) Goods and services availed to the PHC level on time ☐
    d) Goods and services procured with minimum costs, including acquisition and operational costs ☐
    e) None ☐

8. Which aspects of asset management have improved at PHCs over the last 1 to 2 years? Tick all that apply.

    a) Improvement in stock management (i.e., documentation using stock cards) ☐
    b) Periodic physical inventory of assets as per government standards ☐
    c) Fixed assets management (i.e., receipt/issuance of asset tags, maintenance, etc.) ☐
    d) Disposal of fixed asset (i.e., transfer, sales and scrap) ☐
    e) Medical waste management and disposal ☐
    f) Fixed asset inventory ☐
    g) None ☐

9. How have internal controls at PHCs improved over the last 1 to 2 years? Tick all that apply.
    a) Clarity to and adherence of internal control roles and authorities ☐
    b) Having the required internal control structure and standards ☐
    c) Periodic monitoring and correction on the internal control system ☐
    d) Not at all ☐
10. How have auditing practices been improved and/or institutionalized at PHCs? Tick all that apply.
    a) Internal audit system in place and functional ☐
    b) Each PHC in the woreda has been audited annually by an external auditor ☐
    c) Most PHCs in the woreda received unqualified external audit reports ☐
    d) Not at all ☐

IX. Overall Suggestions for Next Steps

1. In your opinion, what could the Transform: Primary Health Care Project do to improve the delivery of its PFM training, mentoring, and other capacity enhancement activities at the PHC level? _____
_____

2. In your opinion, what could the government do to improve PFM capacity enhancement supports and practices at the PHC level? Please provide suggestions for the following government institutions:
    a) Federal level
        i. MOH:_____
        _____
        ii. MOFEC:_____
        _____
        iii. Other:_____
        _____
    b) Regional level
        i. BOFEC/BOFED:_____
        _____
        ii. RHB:_____
        _____
        iii. Other:_____
        _____
    c) Zonal level
        i. ZOFED:_____
        _____

ii. ZHD:_____
_____

iii. Other:_____
_____
_____

d) Woreda level

i. WoFED:_____
_____

ii. WorHO:_____
_____

iii. Other:_____
_____

e) Health facility level

i. Primary Hospitals:_____
_____

ii. Health Centers:_____
_____

iii. Other:_____
_____

Key Informant Interview Questionnaire
Primary Hospital Official

TOOL 5

Assessment of the Status of Public Financial Management Capacity and Practices at PHC Level

INSTRUCTIONS FOR INTERVIEWER

This key informant interview is to be used when conducting interviews with primary hospital heads/representatives. Find the manager or the most senior person responsible at this level. After greetings, introduce yourself and who you work for, and briefly explain the purpose of the assessment/interview, the interview process including duration, and thank them for seeing you.

Use the following script to seek oral informed consent to take part in the interview:

"*The purpose of this assessment is to gather data on public financial management (PFM) capacities and practices at the PHC level and Transform: Primary Health Care Project PFM capacity enhancement efforts so that the contributions of these efforts to improving PFM at the primary health care (PHC) level can be assessed. If there are questions for which someone else is the most appropriate person to provide that information, I would appreciate it if you could introduce me to that person. Any information you provide as part of this interview will be kept confidential. Any reference to the information you provide in our analysis will be made without mentioning or implicating your name in any way*.

Your participation in this assessment is completely voluntary. You do not have to agree to be in this assessment, and you may change your mind at any time. If we should come to any interview question you do not wish to answer, just let me know and I will go on to the next question; or you can stop the interview at any time. You will not receive any payment or compensation for your participation in this assessment."

Indicate the consent response and provide additional information per the fields below:

Permission to proceed: Do you agree to participate in the interview? Yes ☐ No ☐

Interviewee name (and providing oral consent):_____

Interviewee position or title: _____

Interviewee qualification (type and level of education/certification):_____

_____

Region: _____ **Zone:** _____

Name of hospital: _____

Interviewer name: _____

Interviewer signature (confirming consent): _____

Interviewer contact number: _____ Date of interview/consent: _____

I. General Questions

1. How long have you worked in this primary hospital? _____
2. How long have you worked in your current position? _____
3. Do you have a financial management role in your current position, including planning and budgeting, budget execution, budget review and/or reporting?

   Yes ☐ No ☐

II. Knowledge about Transform: Primary Health Care Project's PFM Capacity Enhancement Work

1. Are you familiar with the PFM capacity enhancement support that the Transform: Primary Health Care Project provides? Yes ☐ No ☐
2. If yes, how did you learn about the support provided by the project? Tick all that apply.
   a) Attended PFM training ☐
   b) A project PFM specialist informed me ☐
   c) A co-worker told me about it ☐
   d) A friend told me about it ☐
   e) Heard about it during ARM ☐
   f) At events where Transform: Primary Health Care project member(s) introduced themselves ☐
   g) Other ☐ Specify: _____
      _____
3. What PFM capacity enhancement support has the Transform: Primary Health Care Project provided to your hospital? Tick all that apply.
   a) Identified capacity gaps ☐
   b) Developed implementation guide ☐
   c) Developed training manual ☐
   d) Trained trainers ☐
   e) Rollout training ☐
   f) Provided coaching and mentoring ☐
   g) Other ☐ Specify: _____
      _____

III. Capacity Enhancement Materials

1. What PFM capacity enhancement materials (i.e., PFM Guidelines for PHC, PFM Mentoring Guide, PFM tools, and PFM training materials) have been provided to your hospital? Please list them:

    a) _____
    b) _____
    c) _____
    d) _____

2. Are these materials user-friendly? Yes ☐ No ☐ Don't know ☐

3. If no, please specify the reason:_____
    _____

4. Do you have copies of these PFM capacity enhancement materials?

    Yes ☐ No ☐

5. If yes, *please show me copies*. *Data collector to note:*

    a) *Saw copies. Yes ☐ If yes, list PFM materials seen:*
    _____
    _____

    b) *Did not see copies* ☐

IV. PFM Training

1. Who at your hospital received PFM training? Tick all that apply.

    a) Procurement, Finance, and Property Admin (PFPA) Process Owner ☐
    b) Accountant ☐
    c) Procurement Officer ☐
    d) Cashier ☐
    e) Property Admin. Officer ☐
    f) Internal auditor ☐
    g) Plan and Program Officer ☐
    h) Other ☐ Specify: _____
    i) Don't know ☐

2. Were all of these trainees frontline PFM practitioners at your hospital?

    Yes ☐ No ☐ Don't know ☐

3. If no, approximately what percentage of the trainees were not frontline PFM practitioners at your hospital? _____%

4. What training materials were used during the training?

    a) PowerPoint presentations ☐

    b) PFM Guidelines for PHC ☐

    c) Pre- and post- training knowledge assessment tools ☐

    d) Group exercise or assignment ☐

    e) Other ☐ Specify: _____
    _____

    f) Don't know ☐

5. Were trainees given PFM Guidelines and other PFM reference materials for use in their day-to-day PFM work in your hospital?

    Yes ☐ No ☐

V. PFM Mentoring

1. Has PFM mentoring been provided to PFM practitioners at the PHC level?

    Yes ☐ No ☐ Don't know ☐

2. If yes, approximately how soon following the PFM training did the first mentoring visit take place?

    a) Immediately after training within 3 months following the training ☐

    b) Within 6 months after the training ☐

    c) Within 1 year after training ☐

    d) After 1 year following PFM training ☐

3. Who were/are the PFM mentors? Indicate the position/title of mentors below:

    a) _____
    b) _____
    c) _____
    d) _____

    e) Don't know ☐

4. Rate how comprehensive the PFM mentoring was in terms of covering all of the necessary components of PFM?

    Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

5. What do you believe mentees in your hospital think are the most useful aspects of PFM mentoring?

   a) _____
   b) _____
   c) _____
   d) _____

6. What challenges, if any, have you experienced or observed related to the overall mentoring process?

   a) _____
   b) _____
   c) _____
   d) _____

7. How do you think these challenges can be addressed and the overall mentoring process be improved?

   a) _____
   b) _____
   c) _____
   d) _____

VI. Assessment of PFM Capacity Enhancement Activities

1. How effective is the PFM capacity enhancement support provided by the Transform: Primary Health Care Project (through guidelines, tools, training, and mentoring) in improving PFM capacity in your hospital?

   Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

2. Rate the effectiveness of each capacity enhancement effort in improving PFM capacity of those who receive it.

   a) PFM Guidelines for PHC

      Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

   b) PFM Mentoring Guidelines

      Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

   c) PFM training

      Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

   d) PFM mentoring

      Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

   e) Provide any information you'd like to share to explain the above ratings:
      _____
      _____

VII. PFM Practices and Performance

1. How do you assess the current planning and budgeting practices at your hospital?

   _____

   _____

2. Rate the planning and budgeting performance in your hospital over the last 1 to 2 years. Tick only one:

   a) Substantially improved ☐
   b) Moderately improved ☐
   c) Remained the same (no change was observed) ☐
   d) Deteriorated ☐
   e) Don't know ☐

3. Which aspects of planning and budgeting have improved at your hospital over the last 1 to 2 years? Tick all that apply.

   a) Planning (evidence-based plan preparation, prioritization, and/or review) ☐

   b) Budgeting (i.e., aligning plan with budget, revenue estimation, budget estimation, budget submission and/or budget negotiation/defense) ☐

   c) Financial transparency and accountability (i.e., transparency during budget preparation, interaction between program and finance people, and/or roles of PHC facility management and governing boards) ☐

   d) None ☐

   e) Please describe any specific improvements and/or comment on the magnitude of the change(s):

      _____

      _____

4. Which aspects of cash flow management have improved at your hospital over the last 1 to 2 years? Tick all that apply.

   a) Adherence to cash collection procedures ☐
   b) Provision of credit services ☐
   c) Petty cash management ☐
   d) Depositing and bank accounts management procedures ☐
   e) Payment processing and management ☐

   f) None ☐

5. Which aspects of retained revenue management have improved at your hospital over the last 1 to 2 years? Tick all that apply.

    a) Revenue source and amount projections, submission for appropriation ☐
    b) Planning and use in line with the positive and negative list ☐
    c) Timely utilization of retained revenue for approved purpose ☐
    d) Auditing and reporting of retained revenue collection and use ☐
    e) None ☐

6. Which aspects of accounts recording and reporting have improved at your hospital over the last 1 to 2 years? Tick all that apply.

    a) Appropriate use of the chart of accounts ☐
    b) Budget control including expenditure approval and/or use of budget/expenditure subsidiary ledger card ☐
    c) Accounting and recording procedures (i.e., use of right templates/forms, enforcing lines of authority, preparation of monthly reconciliation statements, etc.) ☐
    d) Reporting (i.e., completeness and accuracy of reports, use of appropriate recording and reporting templates) ☐
    e) None ☐

7. Which aspects of procurement have improved at your hospital over the last 1 to 2 years? Tick all that apply.

    a) Right quality of goods and services procured to fit the purpose(s) as per specifications ☐
    b) Right quantity of goods and services procured ☐
    c) Goods and services availed to the PHC level on time ☐
    d) Goods and services procured with minimum costs, including acquisition and operational costs ☐
    e) None ☐

8. Which aspects of asset management have improved at your hospital over the last 1 to 2 years? Tick all that apply.

    a) Improvement in stock management (i.e., documentation using stock cards)☐
    b) Periodic physical inventory of assets as per government standards ☐
    c) Fixed assets management (i.e., receipt/issuance of asset tags, maintenance, etc.) ☐
    d) Disposal of fixed asset (i.e., transfer, sales and scrap) ☐
    e) Medical waste management and disposal ☐
    f) Fixed asset inventory ☐
    g) None ☐

9. How have internal controls improved at your hospital over the last 1 to 2 years? Tick all that apply.
    a) Clarity to and adherence of internal control roles and authorities ☐
    b) Having the required internal control structure and standards ☐
    c) Periodic monitoring and correction on the internal control system ☐
    d) Not at all ☐
10. How have auditing practices been improved and/or institutionalized at your hospital? Tick all that apply.
    a) Internal audit system in place and functional ☐
    b) Each PHC in the woreda has been audited annually by an external auditor ☐
    c) Most PHCs in the woreda received unqualified external audit reports ☐
    d) Not at all ☐

VIII. Overall Suggestions for Next Steps

3. In your opinion, what could the Transform: Primary Health Care Project do to improve the delivery of its PFM training, mentoring, and other capacity enhancement activities at your hospital? _____
_____

4. In your opinion, what could the government do to improve PFM capacity enhancement supports and practices at the PHC level? Please provide suggestions for the following government institutions:
    a) Federal level
        i. MOH:_____
        _____
        ii. MOFEC:_____
        _____
        iii. Other:_____
        _____
    b) Regional level
        i. BOFEC/BOFED:_____
        _____
        ii. RHB:_____
        _____
        iii. Other:_____
        _____
    c) Zonal level
        i. ZOFED:_____
        _____

ii. ZHD:_____
_____

iii. Other:_____
_____

d) Woreda level

i. WoFED:_____
_____

ii. WorHO:_____
_____

iii. Other:_____
_____

e) Health facility level

i. Primary Hospitals:_____
_____

ii. Other:_____
_____

Key Informant Interview Questionnaire
Primary Hospital Finance and Administration Official

TOOL 6

Assessment of the Status of Public Financial Management Capacity and Practices at PHC Level

INSTRUCTIONS FOR INTERVIEWER

This key informant interview is to be used when conducting interviews with primary hospital finance and administration heads/representatives. Find the manager or the most senior person responsible at this level. After greetings, introduce yourself and who you work for, and briefly explain the purpose of the assessment/interview, the interview process including duration, and thank them for seeing you.

Use the following script to seek oral informed consent to take part in the interview:

"*The purpose of this assessment is to gather data on public financial management (PFM) capacities and practices at the PHC level and Transform: Primary Health Care Project PFM capacity enhancement efforts so that the contributions of these efforts to improving PFM at the primary health care (PHC) level can be assessed. If there are questions for which someone else is the most appropriate person to provide that information, I would appreciate it if you could introduce me to that person. Any information you provide as part of this interview will be kept confidential. Any reference to the information you provide in our analysis will be made without mentioning or implicating your name in any way*.

Your participation in this assessment is completely voluntary. You do not have to agree to be in this assessment, and you may change your mind at any time. If we should come to any interview question you do not wish to answer, just let me know and I will go on to the next question; or you can stop the interview at any time. You will not receive any payment or compensation for your participation in this assessment."

Indicate the consent response and provide additional information per the fields below:

Permission to proceed: Do you agree to participate in the interview? Yes ☐ No ☐

Interviewee name (and providing oral consent):_____

Interviewee position or title: _____

Interviewee qualification (type and level of education/certification):_____

_____

Region: _____ **Zone:** _____

Name of hospital: _____

Interviewer name: _____

Interviewer signature (confirming consent): _____

Interviewer contact number: _____ Date of interview/consent: _____

I. General Questions

1. How long have you worked in this primary hospital? _____
2. How long have you worked in your current position? _____
3. Do you have a financial management role in your current position, including planning and budgeting, budget execution, budget review and/or reporting?

   Yes ☐ No ☐

II. Knowledge about Transform: Primary Health Care Project's PFM Capacity Enhancement Work

1. Are you familiar with the PFM capacity enhancement support that the Transform: Primary Health Care Project provides? Yes ☐ No ☐
2. If yes, how did you learn about the support provided by the project? Tick all that apply.
   a) Attended PFM training ☐
   b) A project PFM specialist informed me ☐
   c) A co-worker told me about it ☐
   d) A friend told me about it ☐
   e) Heard about it during ARM ☐
   f) At events where Transform: Primary Health Care project member(s) introduced themselves ☐
   g) Other ☐ Specify: _____
      _____
3. What PFM capacity enhancement support has the Transform: Primary Health Care Project provided to your hospital? Tick all that apply.
   a) Identified capacity gaps ☐
   b) Developed implementation guide ☐
   c) Developed training manual ☐
   d) Trained trainers ☐
   e) Rollout training ☐
   f) Provided coaching and mentoring ☐
   g) Other ☐ Specify: _____

III. Capacity Enhancement Materials

1. What PFM capacity enhancement materials (i.e., PFM Guidelines for PHC, PFM Mentoring Guide, PFM tools, and PFM training materials) have been provided to your hospital? Please list them:

    a) _____
    b) _____
    c) _____
    d) _____

2. Are these materials user-friendly? Yes ☐ No ☐ Don't know ☐

3. If no, please specify the reason:_____
_____

4. Do you have copies of these PFM capacity enhancement materials?

    Yes ☐ No ☐

5. If yes, *please show me copies*. *Data collector to note:*

    a) *Saw copies. Yes ☐ If yes, list PFM materials seen:*
    _____
    _____

    b) *Did not see copies* ☐

IV. PFM Training

1. Who at your hospital received PFM training? Tick all that apply.

    a) Procurement, Finance, and Property Admin (PFPA) Process Owner ☐
    b) Accountant ☐
    c) Procurement Officer ☐
    d) Cashier ☐
    e) Property Admin. Officer ☐
    f) Internal auditor ☐
    g) Plan and Program Officer ☐
    h) Other ☐ Specify: _____
    i) Don't know ☐

2. Were all of these trainees frontline PFM practitioners at your hospital?

    Yes ☐ No ☐ Don't know ☐

3. If no, approximately what percentage of the trainees were not frontline PFM practitioners at your hospital? _____%

4. What training materials were used during the training?

    a) PowerPoint presentations ☐

    b) PFM Guidelines for PHC ☐

    c) Pre- and post- training knowledge assessment tools ☐

    d) Group exercise or assignment ☐

    e) Other ☐ Specify: _____
    _____

    f) Don't know ☐

5. Were trainees given PFM Guidelines and other PFM reference materials for use in their day-to-day PFM work in your hospital?

    Yes ☐ No ☐

V. PFM Mentoring

1. Has PFM mentoring been provided to PFM practitioners at the PHC level?

    Yes ☐ No ☐ Don't know ☐

2. If yes, approximately how soon following the PFM training did the first mentoring visit take place?

    a) Immediately after training within 3 months following the training ☐

    b) Within 6 months after the training ☐

    c) Within 1 year after training ☐

    d) After 1 year following PFM training ☐

3. Who were/are the PFM mentors? Indicate the position/title of mentors below:

    a) _____
    b) _____
    c) _____
    d) _____

    e) Don't know ☐

4. Rate how comprehensive the PFM mentoring was in terms of covering all of the necessary components of PFM?

    Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

5. What do you believe mentees in your hospital think are the most useful aspects of PFM mentoring?

   a) _____
   b) _____
   c) _____
   d) _____

6. What challenges, if any, have you experienced or observed related to the overall mentoring process?

   a) _____
   b) _____
   c) _____
   d) _____

7. How do you think these challenges can be addressed and the overall mentoring process be improved?

   a) _____
   b) _____
   c) _____
   d) _____

VI. Assessment of PFM Capacity Enhancement Activities

1. How effective is the PFM capacity enhancement support provided by Transform: Primary Health Care Project (guidelines, tools, training, and mentoring) in improving PFM capacity in your hospital?

   Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

2. Rate the effectiveness of each capacity enhancement effort in improving PFM capacity of those who receive it.

   a) PFM Guidelines for PHC

      Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

   b) PFM Mentoring Guidelines

      Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

   c) PFM training

      Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

   d) PFM mentoring

      Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

   e) Provide any information you'd like to share to explain the above ratings:
      _____
      _____

VII. PFM Practices and Performance

1. How do you assess the current planning and budgeting practices at your hospital?
   _____
   _____

2. Rate the planning and budgeting performance in your hospital over the last 1 to 2 years. Tick only one:

   a) Substantially improved ☐
   b) Moderately improved ☐
   c) Remained the same (no change was observed) ☐
   d) Deteriorated ☐
   e) Don't know ☐

3. Which aspects of planning and budgeting have improved at your hospital over the last 1 to 2 years? Tick all that apply.

   a) Planning (evidence-based plan preparation, prioritization, and/or review) ☐
   b) Budgeting (i.e., aligning plan with budget, revenue estimation, budget estimation, budget submission and/or budget negotiation/defense) ☐
   c) Financial transparency and accountability (i.e., transparency during budget preparation, interaction between program and finance people, and/or roles of PHC facility management and governing boards) ☐
   d) None ☐
   e) Please describe any specific improvements and/or comment on the magnitude of the change(s): _____

4. Which aspects of cash flow management have improved at your hospital over the last 1 to 2 years? Tick all that apply.

   a) Adherence to cash collection procedures ☐
   b) Provision of credit services ☐
   c) Petty cash management ☐
   d) Depositing and bank accounts management procedures ☐
   e) Payment processing and management ☐
   f) None ☐

5. Which aspects of retained revenue management have improved at your hospital over the last 1 to 2 years? Tick all that apply.

   a) Revenue source and amount projections, submission for appropriation ☐
   b) Planning and use in line with the positive and negative list ☐
   c) Timely utilization of retained revenue for approved purpose ☐
   d) Auditing and reporting of retained revenue collection and use ☐
   e) None ☐

6. Which aspects of accounts recording and reporting have improved at your hospital over the last 1 to 2 years? Tick all that apply.
    a) Appropriate use of the chart of accounts ☐
    b) Budget control including expenditure approval and/or use of budget/expenditure subsidiary ledger card ☐
    c) Accounting and recording procedures (i.e., use of right templates/forms, enforcing lines of authority, preparation of monthly reconciliation statements, etc.) ☐
    d) Reporting (i.e., completeness and accuracy of reports, use of appropriate recording and reporting templates) ☐
    e) None ☐
7. Which aspects of procurement have improved at your hospital over the last 1 to 2 years? Tick all that apply.
    a) Right quality of goods and services procured to fit the purpose(s) as per specifications ☐
    b) Right quantity of goods and services procured ☐
    c) Goods and services availed to the PHC level on time ☐
    d) Goods and services procured with minimum costs, including acquisition and operational costs ☐
    e) None ☐
8. Which aspects of asset management have improved at your hospital over the last 1 to 2 years? Tick all that apply.
    a) Improvement in stock management (i.e., documentation using stock cards)☐
    b) Periodic physical inventory of assets as per government standards ☐
    c) Fixed assets management (i.e., receipt/issuance of asset tags, maintenance, etc.) ☐
    d) Disposal of fixed asset (i.e., transfer, sales and scrap) ☐
    e) Medical waste management and disposal ☐
    f) Fixed asset inventory ☐
    g) None ☐
9. How have internal controls improved at your hospital over the last 1 to 2 years? Tick all that apply.
    a) Clarity to and adherence of internal control roles and authorities ☐
    b) Having the required internal control structure and standards ☐
    c) Periodic monitoring and correction on the internal control system ☐
    d) Not at all ☐

10. How have auditing practices been improved and/or institutionalized at your hospital? Tick all that apply.

    a) Internal audit system in place and functional ☐

    b) Each PHC in the woreda has been audited annually by an external auditor ☐

    c) Most PHCs in the woreda received unqualified external audit reports ☐

    d) Not at all ☐

VIII. Overall Suggestions for Next Steps

1. In your opinion, what could the Transform: Primary Health Care Project do to improve the delivery of its PFM training, mentoring, and other capacity enhancement activities in your hospital? _____
   _____

2. In your opinion, what could the government do to improve PFM capacity enhancement supports and practices at the PHC level? Please provide suggestions for the following government institutions:

    a) Federal level
        i. MOH:_____
           _____
        ii. MOFEC:_____
           _____
        iii. Other:_____
           _____

    b) Regional level
        i. BOFEC/BOFED:_____
           _____
        ii. RHB:_____
           _____
        iii. Other:_____
           _____

    c) Zonal level
        i. ZOFED:_____
           _____
        ii. ZHD:_____
           _____
        iii. Other:_____
           _____

    d) Woreda level

i. WoFED:_____
_____

ii. WorHO:_____
_____

iii. Other:_____
_____

e) Health facility level

i. Primary Hospitals:_____
_____

ii. Other:_____
_____

TOOL 7

Key Informant Interview Questionnaire
Health Center Official

Assessment of the Status of Public Financial Management Capacity and Practices at PHC Level

INSTRUCTIONS FOR INTERVIEWER

This key informant interview is to be used when conducting interviews with health center heads/representatives. Find the manager or the most senior person responsible at this level. After greetings, introduce yourself and who you work for, and briefly explain the purpose of the assessment/interview, the interview process including duration, and thank them for seeing you.

Use the following script to seek oral informed consent to take part in the interview:

"*The purpose of this assessment is to gather data on public financial management (PFM) capacities and practices at the PHC level and Transform: Primary Health Care Project PFM capacity enhancement efforts so that the contributions of these efforts to improving PFM at the primary health care (PHC) level can be assessed. If there are questions for which someone else is the most appropriate person to provide that information, I would appreciate it if you could introduce me to that person. Any information you provide as part of this interview will be kept confidential. Any reference to the information you provide in our analysis will be made without mentioning or implicating your name in any way*.

Your participation in this assessment is completely voluntary. You do not have to agree to be in this assessment, and you may change your mind at any time. If we should come to any interview question you do not wish to answer, just let me know and I will go on to the next question; or you can stop the interview at any time. You will not receive any payment or compensation for your participation in this assessment."

Indicate the consent response and provide additional information per the fields below:

Permission to proceed: Do you agree to participate in the interview? Yes ☐ No ☐

Interviewee name (and providing oral consent):_____

Interviewee position or title: _____

Interviewee qualification (type and level of education/certification):_____

_____

Region: _____ **Zone:** _____

Name of health center: _____

Interviewer name: _____

Interviewer signature (confirming consent): _____

Interviewer contact number: _____ Date of interview/consent: _____

I. General Questions

1. How long have you worked in the health center? _____
2. How long have you worked in your current position? _____
3. Do you have a financial management role in your current position, including planning and budgeting, budget execution, budget review and/or reporting?

   Yes ☐ No ☐

II. Knowledge about Transform: Primary Health Care Project – PFM Capacity Enhancement Work

1. Are you familiar with the PFM capacity enhancement support that the Transform: Primary Health Care Project provides? Yes ☐ No ☐
2. If yes, how did you learn about the support provided by the project? Tick all that apply.
   a) Attended PFM training ☐
   b) A project PFM specialist had informed me ☐
   c) A co-worker told me about it ☐
   d) A friend told me about it ☐
   e) Heard about it during ARM ☐
   f) At events where Transform: Primary Health Care project member(s) introduced themselves ☐
   g) Other ☐ Specify: _____
      _____
3. What PFM capacity enhancement support has the Transform: Primary Health Care Project provided to your health center? Tick all that apply.
   a) Identified capacity gaps ☐
   b) Developed implementation guide ☐
   c) Developed training manual ☐
   d) Trained trainers ☐
   e) Rollout training ☐
   f) Provided coaching and mentoring ☐
   g) Other ☐ Specify: _____
      _____

III. Capacity Enhancement Materials

1. What PFM capacity enhancement materials (i.e., PFM Guidelines for PHC, PFM Mentoring Guide, PFM tools, and PFM training materials) have been provided to your health center? Please list them:

    a) _____
    b) _____
    c) _____
    d) _____

2. Are these materials user-friendly? Yes ☐ No ☐ Don't know ☐

3. If no, please specify the reason:_____

    _____

4. Do you have copies of these PFM capacity enhancement materials?

    Yes ☐ No ☐

5. If yes, *please show me copies*. *Data collector to note:*

    a) *Saw copies. Yes ☐ If yes, list PFM materials seen:*

    _____
    _____

    b) *Did not see copies* ☐

IV. PFM Training

1. Who at your health center received PFM training? Tick all that apply.

    a) Procurement, Finance, and Property Admin (PFPA) Process Owner ☐
    b) Accountant ☐
    c) Procurement Officer ☐
    d) Cashier ☐
    e) Property Admin. Officer ☐
    f) Internal Auditor ☐
    g) Other ☐ Specify:_____
    h) Don't know ☐

2. Were all of these trainees frontline PFM practitioners at your health center?

    Yes ☐ No ☐ Don't know ☐

3. If no, approximately what percentage of the trainees were not frontline PFM practitioners at your health center? _____%

4. What training materials were used during the training?

    a) PowerPoint presentations ☐

    b) PFM Guidelines for PHC ☐

c) Pre- and post- training knowledge assessment tools ☐

d) Group exercise or assignment ☐

e) Other ☐ Specify: _____
_____

5. Were trainees given PFM Guidelines and other PFM reference materials for use in their day-to-day PFM work in your health center?

Yes ☐ No ☐

V. PFM Mentoring

1. Has PFM mentoring been provided to PFM practitioners at your health center?

Yes ☐ No ☐ Don't know ☐

2. If yes, approximately how soon following the PFM training did the first mentoring visit take place?

a) Immediately after training within 3 months following the training ☐

b) Within 6 months after the training ☐

c) Within 1 year after training ☐

d) After 1 year following PFM training ☐

3. Who were/are the PFM mentors? Indicate the position/title of mentors below:

a) _____
b) _____
c) _____
d) _____

e) Don't know ☐

4. Rate how comprehensive the PFM mentoring was in terms of covering all of the necessary components of PFM?

Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

5. What do you believe are the most useful aspects of PFM mentoring for you and your team?

a) _____
b) _____
c) _____
d) _____

6. What challenges, if any, have you experienced or observed related to the overall mentoring process?

    a) _____
    b) _____
    c) _____
    d) _____

7. How do you think these challenges can be addressed and the overall mentoring process be improved?

    a) _____
    b) _____
    c) _____
    d) _____

VI. Assessment of PFM Capacity Enhancement Activities

1. How effective is the PFM capacity enhancement support provided by Transform: Primary Health Care Project (guidelines, tools, training, and mentoring) in improving PFM capacity in your health center?

    Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

2. Rate the effectiveness of each capacity enhancement effort in improving PFM capacity of those who receive it?

    a) PFM Guidelines for PHC

    Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

    b) PFM Mentoring Guidelines

    Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

    c) PFM training

    Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

    d) PFM mentoring

    Very poor ☐ Poor ☐ Fair ☐ Good ☐ Very good ☐

    e) Provide any information you'd like to share to explain the above ratings:
    _____
    _____

VII. PFM Practices and Performance

1. How do you assess the current planning and budgeting practices at your health center?
   _____
   _____

2. Rate the planning and budgeting performance in your health center over the last 1 to 2 years. Tick only one:
   a) Substantially improved ☐
   b) Moderately improved ☐
   c) Remained the same (no change was observed) ☐
   d) Deteriorated ☐
   e) Don't know ☐

3. Which aspects of planning and budgeting have improved at your health center over the last 1 to 2 years? Tick all that apply.
   a) Planning (evidence-based plan preparation, prioritization, and/or review) ☐
   b) Budgeting (i.e., aligning plan with budget, revenue estimation, budget estimation, budget submission and/or budget negotiation/defense) ☐
   c) Financial transparency and accountability (i.e., transparency during budget preparation, interaction between program and finance people, and/or roles of PHC facility management and governing boards) ☐
   d) None ☐
   e) Please describe any specific improvements and/or comment on the magnitude of the change(s): _____
      _____

4. Which aspects of cash flow management have improved at your health center over the last 1 to 2 years? Tick all that apply.
   a) Adherence to cash collection procedures ☐
   b) Provision of credit services ☐
   c) Petty cash management ☐
   d) Depositing and bank accounts management procedures ☐
   e) Payment processing and management ☐
   f) None ☐

5. Which aspects of retained revenue management have improved at your health center over the last 1 to 2 years? Tick all that apply.
   a) Revenue source and amount projections, submission for appropriation ☐
   b) Planning and use in line with the positive and negative list ☐
   c) Timely utilization of retained revenue for approved purpose ☐
   d) Auditing and reporting of retained revenue collection and use ☐
   e) None ☐

6. Which aspects of accounts recording and reporting have improved at your health center over the last 1 to 2 years? Tick all that apply.
    a) Appropriate use of the chart of accounts ☐
    b) Budget control including expenditure approval and/or use of budget/expenditure subsidiary ledger card ☐
    c) Accounting and recording procedures (i.e., use of right templates/forms, enforcing lines of authority, preparation of monthly reconciliation statements, etc.) ☐
    d) Reporting (i.e., completeness and accuracy of reports, use of appropriate recording and reporting templates) ☐
    e) None ☐
7. Which aspects of procurement have improved at your health center over the last 1 to 2 years? Tick all that apply.
    a) Right quality of goods and services procured to fit the purpose(s) as per specifications ☐
    b) Right quantity of goods and services procured ☐
    c) Goods and services availed to the PHC level on time ☐
    d) Goods and services procured with minimum costs, including acquisition and operational costs ☐
    e) None ☐
8. Which aspects of asset management have improved at your health center over the last 1 to 2 years? Tick all that apply.
    a) Improvement in stock management (i.e., documentation using stock cards)☐
    b) Periodic physical inventory of assets as per government standards ☐
    c) Fixed assets management (i.e., receipt/issuance of asset tags, maintenance, etc.) ☐
    d) Disposal of fixed asset (i.e., transfer, sales and scrap) ☐
    e) Medical waste management and disposal ☐
    f) Fixed asset inventory ☐
    g) None ☐
9. How have internal controls improved at your health center over the last 1 to 2 years? Tick all that apply.
    a) Clarity to and adherence of internal control roles and authorities ☐
    b) Having the required internal control structure and standards ☐
    c) Periodic monitoring and correction on the internal control system ☐
    d) Not at all ☐

10. How have auditing practices been improved and/or institutionalized at your health center? Tick all that apply.

    a) Internal audit system in place and functional ☐

    b) Each HC in the woreda has been audited annually by an external auditor ☐

    c) Most HCs in the woreda received unqualified external audit reports ☐

    d) Not at all ☐

VIII. Overall Suggestions for Next Steps

1. In your opinion, what could the Transform: Primary Health Care Project do to improve the delivery of its PFM training, mentoring, and other capacity enhancement activities at the health center level? _____
   _____

2. In your opinion, what could the government do to improve PFM capacity enhancement supports and practices at the PHC level? Please provide suggestions for the following government institutions:

    a) Federal level
        i. MOH:_____
           _____
        ii. MOFEC:_____
           _____
        iii. Other:_____
           _____

    b) Regional level
        i. BOFEC/BOFED:_____
           _____
        ii. RHB:_____
           _____
        iii. Other:_____
           _____

    c) Zonal level
        i. ZOFED:_____
           _____
        ii. ZHD:_____
           _____
        iii. Other:_____
           _____

d) Woreda level
   i. WoFED:_____
   _____
   ii. WorHO:_____
   _____
   iii. Other:_____
   _____

e) Health facility level
   i. Health Centers:_____
   _____
   ii. Other:_____
   _____