Obtaining financing data for local health facilities in two districts of Rwanda: General guidelines

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The survey has been designed for research purposes only and has not been reviewed or approved by the food and drug administration or by any other agency, and clinical applications are neither recommended nor advised. The authors, the Brigham and Women's Hospital, and Partners In Health/Inshuti Mu Buzimado not give any representation or warranty nor assume any liability or responsibility for the guideline or the survey posted (whether as to their accuracy, completeness, quality or otherwise). Access to the survey is available free of charge for ordinary use in the course of research.

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If you use this resource we ask you to cite the following paper/website and to acknowledge the survey designers and authors in accordance with standard academic practice.

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I. INTRODUCTION

With the support of Doris Duke Charitable Foundation's (DDCF) African Health Initiative, the Rwanda Population Health Implementation and Training (PHIT) Partnership was established in 2009 to implement a comprehensive district level health systems strengthening model serving 480,000 people in two districts: Kayonza (southern part) and Kirehe. The two districts are contiguous over an area of roughly 3,000 km² in southeastern Rwanda.

To understand the effects of the Rwandan PHIT Partnership on the health system financing in the two districts, we developed an economic evaluation that focuses on measuring (1) the costs per capita of PHIT spending, (2) the total costs per capita of the health systems in the two intervention districts, and (3) the financial contributions made by government, PHIT, other partners, and patients to the local health systems.

We designed a five-step data collection procedure to collect annual data between 2009 and 2014 on the expenditure and funds received for health facilities in the two intervention districts.

II. FIVE-STEP PROCEDURE FOR DATA COLLECTION

Step 1: Define the local health system

The entire health system in the two districts includes district-level facilities (two district health offices, two district pharmacies, and two district hospitals), sector-level facilities (21 health centers and their affiliated Mutuelle offices), and various NGOs and Faith Based Organizations (FBOs).

Step 2: Identify channels of resource flows in the two districts

There are three major funding sources for local health facilities: (1) governments, (2) households' out-of-pocket health payments and other private sources, and (3) external donors (including donor-supported NGOs and FBOs).

Expenditures of a health facility are summarized over six categories, based on the six building blocks proposed by the World Health Organization¹: (1) human resources, (2) service delivery (including operations, maintenance, and infrastructure), (3) medicine, vaccines and technologies, (4) health information systems, (5) health insurance, and (6) other expenses.

¹ The World health report 2000: health systems: improving performance. Geneva: World Health Organization; 2000.

Step 3: Design survey instruments

We designed *Health Facility Financing Surveys* that collect annual financing data from health facilities. Specific surveys were produced for each type of facility, and all surveys maintain the following standardized components: (1) funds received and their sources, (2) expenditures on the six categories, (3) start-up costs associated with the Rwanda PHIT program, and (4) existing capital in the baseline year.

When designing questions to track resource inputs, we included three questions for in-kind services (such as volunteers' time) and goods (such as medicine, bed nets, and equipment) received by health facilities: total value, quantity, and market unit price.

All questionnaires were translated into English, French, and Kinyarwanda.

The process of survey revision included: (1) piloting the questionnaire, (2) revising questionnaires based on results from the pilot, (3) applying the revised questionnaires to all health facilities, and (4) revising the questionnaire in response to new changes reported by data officers and interviewees (accountants, health center directors, etc.).

Step 4: Build up local research capacity

Our field data collection team is comprised of one coordinator and two data officers. The average time to collect data is about 15 hours per health facility, and takes an average of 4 to 5 visits. The time to complete two-year data collection, data entry, and data cleaning is approximately 12 months. The average time to receive approval from health management officials, including the Rwandan Ministry of Health, district leaders (mayor, pharmacy director, district office executive director), and research related ethics committees is approximately three months.

A series of regular training sessions were provided to data collectors on the following topics: (1) research objectives and survey instruments, (2) how to conduct interviews, (3) data management, data entry and cleaning, and (4) quality control. To promote positive interactions between data collectors and informants (mainly accountants), we also provided two-day workshops to orient accountants before each cycle of data collection. Accountants were regularly consulted about survey questions, and they provided us with updates on changes in the financing mechanism.

Step 5: Processing data collection: interviews and follow-ups, data from all available sources Rapid changes in the health system structure, an absence of standardized accounting systems, and few written records for the value of in-kind donations all presented challenges in the data collection process. We addressed these challenges by making follow-up visits and drawing information from all available data sources described in the section below.

III.SOURCES OF DATA

We gathered data on funding sources and expenditures from the following sources:

- (1) Written records from health facility accountants (i.e., financial records, monthly reports, receipts, bank books, receipts, donor or NGO reports),
- (2) Government documents (i.e., records from the central government in regards to medicine and vaccines donated, delivery notices, or receipts of deliveries in regards to equipment or medicine donated), and
- (3) Interviews with various personnel (i.e., directors of health centers, nurses, pharmacists, community health workers, social workers, information technology officers, infrastructure/procurement officers, logistics officers).

IV. ESTIMATION PROTOCOLS

In-kind donations and existing capital are frequently not reported in costing studies as a result of incomplete and irregular records. Many donations are not accompanied by invoices or receipts and few accountants are aware of the values of donated items. To impute the missing values, we applied the following protocols.

When the value for an item is missing at a health facility, we estimate its value based on known costs of identical or similar items documented by other health centers or districts. We assume that:

- A) Items with identical or similar names have identical mean prices, except where noted.
- B) The mean cost of identically-/similarly-named items is constant across geographic areas in a given year.
- C) According to field reports, market prices in Rwanda do not vary much over blocks of time (1995-2003, 2004-2007, 2008-2010, 2010-2012), and the variation is mainly due to inflation.
- D) For existing capital, we assume that the value depreciated at a rate of 3% per year, except where noted.

We constructed a database that was compiled of known item costs collected from all health system facilities, and sorted them according to item name/function and year of purchase (see Table 1 for an example database).

Table 1. Example Database of Non-missing Item Costs

		Number of			Reported	GDP
Item	Item Name/	Items	Year	Health Center	Cost	Deflator
Category	Function		of Purchase	Site	(RWF)	
Furniture	Table	1	1995	Mukarange	26,000	47.427
Furniture	Table	1	1999	Nyakabungo	48,000	62.219
Furniture	Table	1	2003	Rusumo	24,000	74.236
Furniture	Table	1	2009	Kageyo	31,000	141.344
Furniture	Table	1	2009	Kageyo	25,000	141.344

The reported cost of items in Table 1 was used to estimate the missing cost for identical or similar items, following the hierarchical **four-step algorithm** described below:

(1) When an item with missing cost matched both the name and purchase year of items with known costs, the missing cost was estimated as the mean known costs of the items. If there were no items matching the name and year, the algorithm proceeded to the next step.

Formula:

 $C_{miss\ T} = C_{mean\ T}$

Where:

 $C_{miss\ T}$ = Missing cost of the item in year T

 C_{mean_T} =Mean of the known costs of the item in year T

Table 2. Example 1

		Number of			Reported
Item	Item Name/	Items	Year	Health Center	Cost
Category	Function		of Purchase	Site	(RWF)
Furniture	Table	1	2009	Rusumo	MISSING
Furniture	Table	1	2009	Kageyo	31,000
Furniture	Table	1	2009	Kageyo	25,000

If the cost of a table at Rusumo Health Center was missing in 2009, using the example data from Table 2, the estimated cost in 2009 = (25,000 + 31,000)/2 = 28,000 RWF.

(2) When an item with missing cost matched the name and year block of items with known costs, the missing cost was estimated as the mean costs of the items in the year block

(1995-2003, 2004-2007, 2008-2010, 2010-2012) after adjusting for currency inflation using GDP deflators. If there was no item matching the name and year block, the algorithm proceeded to the next step.

Formula:

$$C_{\text{miss TY}} = C_{\text{mean TY}} * (D_{\text{miss}}/D_{\text{mean Y}})$$

Where:

 $C_{miss\ TY} = Missing\ cost\ of\ the\ item\ in\ year\ block\ Y$

 $C_{mean\ TY} = Mean\ cost\ of\ the\ items\ in\ year\ block\ Y$

 $D_{miss} = GDP$ deflator of the year with missing cost

 D_{mean_Y} = Mean of the GDP deflators in year block Y

Table 3. Example 2

		Number	Year		Reported	GDP
Item	Item Name/	of Items	of	Health Center	Cost	Deflator
Category	Function		Purchase	Site	(RWF)	
Furniture	Table	1	2008	Karama	MISSING	127.495
Furniture	Table	1	2009	Kageyo	31,000	141.344
Furniture	Table	1	2009	Kageyo	25,000	141.344

If the cost of a table at Karama Health Center was missing in 2008 (Table 3), years 2008 and 2009 are in the same year block, we used the mean of known costs in 2009 derived from Example 1 (28,000 RWF) to estimate the cost. The estimated cost in 2008 = 28000*(127.495/141.344) = 25,257 RWF.

(3) When an item with missing cost was purchased in a year between the years of matching items with known costs, the average known costs of the items before *and* after the missing year were adjusted for inflation using GDP deflators first. We then used mean costs to interpolate the annual appreciation/depreciation rate. We estimated the cost of the missing item, using the known costs of the closest year, with the calculated annual appreciation/depreciation rate. If there were no items matching the name from before *and* after the purchase year, the algorithm proceeded to the next step.

Formula:

Step 1: Calculate the average yearly depreciation rate based on the known costs of the items from the closest years before/after the missing year.

$$R = [(C_{mean_adj_A} - C_{mean_adj_B}) / C_{mean_adj_B}] / n$$

Where:

R = Average yearly depreciation

 $C_{mean_adj_A} = Adjusted mean cost from the items in the closest year (year A) after the missing year$

 $C_{mean_adj_B} = Adjusted$ mean cost from the items in the closest year (year B) before the missing year

n = number of years between year A and year B

Table 4. Example 3a

		Number of			Reported	
Item	Item Name/	Items	Year	Health Center	Cost	GDP
Category	Function		of Purchase	Site	(RWF)	Deflator
Furniture	Table	1	2003	Rusumo	24,000	74.236
Furniture	Table	1	2004	Ndego	MISSING	83.963
Furniture	Table	1	2009	Kageyo	31,000	141.344
Furniture	Table	1	2009	Kageyo	25,000	141.344

The cost of a table in Ndego was missing in 2004.

The adjusted mean costs in 2003 = 24,000 * (83.963/74.236) = 27,145.

The adjusted mean costs in 2009 = 28,000*(83.963/141.344) = 16,633.

Average Yearly Depreciation = [(16,633 - 27,145)/27,145)]/(2009-2003) = -6.45%

Step 2: Calculate the estimated cost based on yearly depreciation rate and closest known mean costs.

Formula:

$$C_{miss_T} = C_{Y_adj} * (1 + R)^n$$

Where:

 $C_{miss\ T}$ = Missing cost of the item in year T

 $C_{Y_{adj}} = Adjusted mean costs from the closest year (year Y) to missing year T$

R = Average yearly depreciation

n = number of years between year T and year Y

Note that the depreciation rate could either be positive or negative, depending on which direction the estimate is being extrapolated.

$$\overline{C_{\text{miss}}_{2004}} = C_{2003\text{_adj}} * (1 + R)^{n} = 27,145* (1 - 6.45\%)^{2004-2003} = 25,394$$

We use the adjusted mean cost of year 2003 to estimate the missing cost, because it is the closest to the missing year 2004.

(4) If there were no items matching the name of the item with missing value, the value of the item was listed as missing.

KEY RECOMMENDATIONS

- ♣ A pilot study needs to be conducted in order to understand (1) local health systems and their financing mechanisms, and (2) how a health facility documents the records of funding sources and expenditures.
- ♣ In-kind donations and existing capital should be included in the core components of the surveys.
- ♣ Missing data can be substantially reduced through conducting follow-up visits, interviewing key-personnel, and drawing data from all available sources.
- ♣ Whenever possible, cross-validate data obtained from multiple sources.
- ♣ Invest resources to build local research capacity, and educate key personnel to improve data quality.
- Keep detailed records of sources of data.
- ♣ When planning for data collection, account for possible logistical challenges, such as lack of transportation, infrastructure breakdowns, high turnover of staff, etc.

The *Health Facility Financing Survey* collects data by fiscal year from July to June. Below are four survey instruments that were implemented at the health centers: (1) Resource Inputs and their Sources, (2) Expenditures, (3) Start-up Costs, and (4) Baseline Existing Capital (2009).

The instruments may serve as a reference for readers who are interested in designing a tool to collect financing data at local health facilities in resource-poor settings.

Surveys were designed by Chunling Lu, Sandy Tsai, John Ruhumuriza, Grace Umugiraneza, and Solange Kandamutsa.

Health Center

Resource Inputs and Their Sources

This survey is used to collect data on resource inputs and their sources at a health center. When resources were shared with other institutions, we included a line for % usage to capture the resources specifically used by the health center.

Health Center

Resource Inputs and Their Sources

Date of Interview (dd/mm/yyyy):		[_ _/_ _/_ _]		
Fiscal Year:				
Name of Interviewer(s):				
Name of Facility:				
District:				
Province:				
Individuals interviewed:				
Name	Position	Contact information		

Resource inputs and their sources for your facility (Core components)

Please fill in the tables to the best of your knowledge.

1. Domestic government resource allocation	(including in-kind support)	
1.1a Total value of resources received from	Source	RWF
the Rwandan governments, excluding funds		
from the Mutuelle office.	Source	RWF
Please include the Ministry of Health (MOH), District Office, District Hospital, and any	Source	RWF
other government sources.	Source	RWF
Please also include money from Performance Based Financing (PBF),	Source	RWF
National Malaria Control Program (PNLP),	Source	RWF
money for Community Health Workers (CHWs), and the Rwanda Development Organization.		TOTAL
		-9. Don't know (please specify reasons).
1.1b Funds received from Mutuelle office, excluding "ticket moderateur" (copayments).		RWF
1.1c Funds received from Rwanda Medical Insurance (RAMA), excluding patient copayments.		RWF
1.1d Funds received from Military Medical Insurance (M.M.I), excluding patient copayments.		RWF

1.2 Did you obtain in-kind support from the governments?		1. Yes.2. No. Go to "2.1".-9. Don't know (please specify
Examples: free consultations, paid staff (including doctors and nurses), services, medicine, vaccines, medical equipment, vehicles, computers, furniture, office supplies, construction, bed nets, contraceptive products, trainings, etc.		reasons).
1.3 Does the value reported in "1.1" include the entire value of in-kind support?		1. Yes. Go to "2.1". 2. No. 3. N.A9. Don't know (please specify reasons).
1.4 If the reported value in "1.1" does not include all in-kind support, please identify the remaining in-kind support items, quantities, and their market unit prices as much as you can.		
Item:	Quantity -9. Don't know.	Unit price % usage -9. Don't know.
Item:	Quantity -9. Don't know.	Unit price % usage -9. Don't know.
Item:	Quantity -9. Don't know.	Unit price % usage -9. Don't know.
Item:	Quantity -9. Don't know.	Unit price % usage
Item:	Quantity -9. Don't know.	Unit price % usage -9. Don't know.
Item:	Quantity -9. Don't know.	Unit price % usage
Please attach a sheet if more space is needed for "1.4".		
2. Private sources		
2.1 Household out-of-pocket health payments, (including the "ticket moderateur," RAMA and M.M.I. copayments, and payments from uninsured		RAMA
copayments, and payments from animodica		141010111

persons).		MMI HOUSEHOLD TOTAL -9. Don't know (please specify reasons).
2.2 Domestic NGOS (Examples: First Lady Foundation, Kabeho Mwana, etc.)	NGO1 Name NGO2 Name NGO3 Name	NGO1 NGO2 NGO3 TOTAL9. Don't know (please specify reasons).
2.3 Did you obtain in-kind support from domestic NGOs? Examples: free consultations (doctors and nurses), paid staff, services, medicine, vaccines, medical equipment, vehicles, computers, furniture, office supplies, bed nets, trainings, etc.		1. Yes. 2. No. Go to "2.6"9. Don't know (please specify reasons).
2.4 Does the value reported for "2.2" include the entire value of in-kind support?		 Yes. Go to "2.6". No. N.A. Don't know (please specify reasons).
2.5 If the value of reported in "2.2" does not include all in-kind support, please identify the remaining in-kind support items, quantities, and their market unit prices as much as you can. Item:	Quantity	Unit price
	-9. Don't know.	% usage

Item:	Quantity	Unit price
	-9. Don't know.	% usage
		-9. Don't know.
Item:	Quantity	Unit price
	-9. Don't know.	% usage
		-9. Don't know.
Item:	Quantity	Unit price
	-9. Don't know.	% usage
		-9. Don't know.
Item:	Quantity	Unit price
	-9. Don't know.	% usage
		-9. Don't know.
Please attach a sheet if more space is		
needed for "2.5".		
needed for 2.5.		
2.6 Payments from Private Insurance		RWF
2.0 r dyments from r mate insurance		-9. Don't know (please specify
(Examples: Rwandan society insurance		reasons).
(SORAS), New Insurance Company of		Teasonsy.
Rwanda (SONARWA), Mediplan (private		
medical insurance policy), Rwandan		
company insurance and reinsurance		
(CORAR)).		
2.7 Other private sources that are not		RWF
included in above items (please specify)		-9. Don't know (please specify
		reasons).
Examples: money from health center		
businesses such as gardens or restaurants.		
2 Futomed bentth aid final diamin hind		
3. External health aid (including in-kind		
3.1 Total value of aid received DIRECTLY		DWE
3.1 Total value of aid received DIRECTLY		RWF
from The Global Fund to Fight AIDS,		-9. Don't know (please specify
Tuberculosis and Malaria (GFATM)		reasons).
3.2 Did you obtain in-kind support from		1. Yes.
GFATM directly?		2. No. Go to "3.5".
C		-9. Don't know.
Examples: free consultations (doctors and		J. DOIT CKITOW.
·		
nurses), paid staff, services, medicine,		
vaccine, medical equipment, vehicles,		
computers, furniture, construction done by		
others (buildings, water tanks), generators,		

renovations, trainings, office supplies, etc.		
3.3 Does the value reported in "3.1" include the entire value of in-kind support?		1. Yes. Go to "3.5". 2. No. 3. N.A9. Don't know.
3.4 If the value reported in "3.1" does not include all in-kind support, please identify the remaining in-kind support, quantities, and their unit prices.		-9. DOIL CHIOW.
Item:	Quantity -9. Don't know.	Unit price % usage -9. Don't know.
Item:	Quantity -9. Don't know.	Unit price % usage -9. Don't know.
Item:	Quantity -9. Don't know.	Unit price % usage -9. Don't know.
Item:	Quantity -9. Don't know.	Unit price % usage -9. Don't know.
Item:	Quantity -9. Don't know.	Unit price % usage -9. Don't know.
Item:	Quantity -9. Don't know.	Unit price % usage -9. Don't know.
Please attach a sheet if more space is needed for "3.4".		
3.5 Total value of aid received DIRECTLY from PIH/IMB (Partners in Health)		RWF
3.6 Did you obtain in-kind support from PIH/IMB directly?		1. Yes. 2. No. Go to "3.9"9. Don't know.
Examples: free consultations, paid staff, services, medicine, vaccines, medical equipment, vehicles, computers, furniture, office supplies, trainings, etc.		
3.7 Does the value reported in "3.5" include the entire value of in-kind support?		1. Yes. Go to "3.9". 2. No. 3. N.A9. Don't know.

3.8 If the value reported in "3.5" does not		
include all in-kind support, please identify		
the remaining in-kind support, quantities, and their unit prices.		
Item:	Quantity	Unit price
item.	-9. Don't know.	Unit price
	J. Don't know.	-9. Don't know.
Item:	Quantity	Unit price
Term.	-9. Don't know.	% usage
		-9. Don't know.
Item:	Quantity	Unit price
	-9. Don't know.	% usage
		-9. Don't know.
Item:	Quantity	Unit price
	-9. Don't know.	% usage
		-9. Don't know.
Please attach a sheet if more space is		
needed for "3.8".		
3.9 Total value of aid received DIRECTLY		RWF
from NGO A	Name of NGO A:	-9. Don't know (please specify
		reasons).
3.10 Did you obtain in-kind support from		1. Yes.
NGO A directly?		2. No. Go to "3.13".
·		-9. Don't know.
Examples: free consultations, paid staff,		
services, medicine, vaccines, medical		
equipment, vehicles, computers, furniture,		
office supplies, trainings, etc.		
3.11 Does the value reported in "3.9"		1. Yes. Go to "3.13".
include the entire value of in-kind support?		2. No.
include the entire value of in-kind support:		3. N.A.
		-9. Don't know.
3.12 If the value reported in "3.9" does not		J. DOIL CKNOW.
include all in-kind support, please identify		
the remaining in-kind support, quantities,		
and their unit prices.		
Item:	Quantity	Unit price
	-9. Don't know.	% usage
		-9. Don't know.
Item:	Quantity	Unit price
	-9. Don't know.	% usage
		-9. Don't know.
Item:	Quantity	Unit price
	-9. Don't know.	% usage

		-9. Don't know.
Item:	Quantity	Unit price
	-9. Don't know.	% usage
		-9. Don't know.
Item:	Quantity	Unit price
	-9. Don't know.	% usage
		-9. Don't know.
Please attach a sheet if more space is needed for "3.12".		
3.13 Total value of aid received DIRECTLY		RWF
from NGO B	Name of NGO B:	% usage
		-9. Don't know (please specify
		reasons).
3.14 Did you obtain in-kind support from		1. Yes.
NGO B directly?		2. No. Go to "3.17".
		-9. Don't know.
Examples: free consultations, paid staff,		
services, medicine, vaccines, medical		
equipment, vehicles, computers, furniture,		
office supplies, trainings, etc.		
3.15 Does the value reported in "3.13"		1. Yes. Go to "3.17".
include the entire value of in-kind support?		2. No.
		3. N.A.
		-9. Don't know.
3.16 If the value reported in "3.13" does not		
include all in-kind support, please identify		
the remaining in-kind support, quantities,		
and their unit prices.		
Item:	Quantity	Unit price
	-9. Don't know.	% usage
		-9. Don't know.
Item:	Quantity	Unit price
	-9. Don't know.	% usage
		-9. Don't know.
Item:	Quantity	Unit price
	-9. Don't know.	% usage
H	0	-9. Don't know.
Item:	Quantity	Unit price
	-9. Don't know.	% usage
lko va	Ou and it.	-9. Don't know.
Item:	Quantity	Unit price
	-9. Don't know.	% usage
		-9. Don't know.

Please attach a sheet if more space is needed for "3.16".		
3.17 Total value of aid received DIRECTLY		P/V/E
from NGO C:	Name of NGO C:	RWF
3.18 Did you obtain in-kind support from NGO C directly?		1. Yes. 2. No. Go to "4" 9. Don't know.
Examples: free consultations, paid staff, services, medicine, vaccines, medical equipment, vehicles, computers, furniture, office supplies, trainings, etc.		
3.19 Does the value reported in "3.17" include the entire value of in-kind support?		1. Yes. Go to "4". 2. No. 3. N.A9. Don't know.
3.20 If the value reported in "3.17" does not include all in-kind support, please identify the remaining in-kind support, quantities, and their unit prices.		
Item:	Quantity -9. Don't know.	Unit price % usage -9. Don't know.
Item:	Quantity -9. Don't know.	Unit price % usage -9. Don't know.
Item:	Quantity -9. Don't know.	Unit price % usage -9. Don't know.
Item:	Quantity -9. Don't know.	Unit price % usage
Please attach a sheet if more space is needed for "3.20".		
4. Other sources that are not listed above		RWF
(Please specify)		% usage -9. Don't know.
COMMENTS:		
Please write down any comments about the data (for example, if certain sections did not		

have records, or if there was a change in staff, or any other factors that may have affected the quality of the data).	

Resource inputs and their sources for your facility (Supplementary components)

(1) Trainings received as in-kind donation

Fiscal year: July 2011 - June 2012				
		Number of	Donors (who	
		people received	provided the	Number
Training received		training	training?)	of days

(2) Patient food received as in-kind donation

Fiscal year: July 2011 - June 2012			
Item Name	Quantity	Donors (who provided the patient food?)	
		,	

(3) Materials for community health workers as in-kind donation

	Fiscal year: July 2011 - June 201	Donors (who provided the	
Item Name	Quantity	CHW materials?)	

(4) TB and family planning medicine as in-kind donation

Please indicate if your health center is a CT (Center of Treatment) or CDT ((Center of diagnosis and
treatment):	

Fiscal year:	July 2011 - June 2012		
Name of TB Medicine	Unit/Package	Quantity	Please indicate if this quantity is given per month, per 3 months, etc.
Family Planning Medicine	Unit/Package	Quantity	Please indicate if this quantity is given per month, per 3 months, etc.
,		,	

(5) Vaccines as in-kind donation

Fiscal year: July 2011 - June 2012			
Vaccine type	Unit	Quantity	Donor (who gave the vaccines?)

Health Center

Expenditures

This survey is used to collect data on expenditures at a health center. When items were shared with other institutions, we included a line for % usage to capture the expenditures specifically spent by the health center.

Health Centers

Expenditures

Date of Interview (dd/mm/yyyy):		[_ _/_ _/_ _]	
Fiscal Year:			
Name of Interviewer(s):			
Name of Facility:			
District:			
Province:			
Individuals interviewed:			
Name	Position	Contact information	

Expenditures in your facility (Core Components)

Please do not forget to include values of in-kind support obtained from NGOs and the governments in this fiscal year, unless otherwise noted. If the value of in-kind support is unknown, please indicate "in-kind support not included".

Cost Categories	Examples of cost items			
1. Human resources				
Note: for 1.1 – 1.7, include only expenditures directly paid by your facility.				
1.1 Salary	Base pay & overtime (Net) for your staff			
	that you pay directly. <i>Do not include</i>	NET		
	portions of salaries paid by others.			
		GROSS		
	Write down NET salary. If you do not know			
	the NET, you may write down the gross	-9. Don't know.		
	salary.			
1.2 Benefits/allowances	Housing, meals, etc.	RWF		
		-9. Don't know.		
1.3 Incentives	Pay for performance, bonuses, top-up, etc.	RWF		
		-9. Don't know.		
1.4 Consultant fees	Advisors, computer programmers, trainers,	RWF		
	etc.	-9. Don't know.		
1.5 Travel costs for	Per diems, travel allowances, transportation	RWF		
training, workshops,	cost, accommodations, etc.			
conferences		In-kind RWF		
	Money given to the staff for trainings or	-9. Don't know.		
	workshops only. All other transport should			
	be recorded in 2.2.5.			
1.6 Professional	Scholarships, tuition reimbursement, etc.	RWF		
Development		-9. Don't know.		

1.7a Fees	Memberships, conference registration, professional associations, etc. (exclude fees for CHWs).	RWF
1.7b Fees for Community Health Workers (CHWs)	Fees for CHWs. Money from the Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM), or others transferred to their association. All money spent on CHW activities, including trainings, salaries, transport, etc.	Government GFATM Partners In Health (PIH) OTHERS In-kind RWF TOTAL 9. Don't know.
1.7c Fees for accompagnateurs (community health promoters)	Fees for accompagnateurs. Money transferred from Partners In Health (PIH) for trainings, transport, salaries, and other activities.	In-kind RWF9. Don't know.
1.8a Total number of volunteers who received no payments from any sources	Students, consultants/advisors, etc. if entirely unpaid. Example: students on internship or other volunteers.	Profession/Role1

1.8b Total estimated	Please estimate the total value of	RWF1
payments for all volunteers' time	volunteers' wage if you had to pay them.	RWF2
		RWF3
		TOTAL
		-9. Don't know.
1.8c Total number of staff paid by other agencies such as donors or	Staff, students, consultants/advisors, etc. Do not include Mutuelle staff.	Agency1Number 1
government	Any staff that other NGOs or government sent to work at the Health Center.	Agency2 Number2
		Agency3 Number3 -9. Don't know
1.8d Total estimated value	Please estimate the total value of staff's	RFW1
for staff in 1.8c	wage paid by other agencies, including top ups. Do not include portions of salaries that	RFW2
	you pay. Also, do not include Mutuelle staff.	RFW3
	Salaries of the staff that the NGOs/government sent.	TOTAL
	If they were not paid, how much would you have paid (TOTAL price, not unit price).	-9. Don't know.
1.9a Other Taxes	Please include all taxes NOT already	RAMA
	included in 1.1-1.7.	CSR
	Example: Rwanda Social Security Board (RAMA or CSR), Rwanda Revenue Authority	TPR
	(TPR).	OTHER
		TOTAL

1.9b Other costs related to human resources	Describe briefly: Examples: staff parties, picnics		-9. Don't know. RWF In-kind RWF9. Don't know.
2. Health Service Delivery 2.1.1 Vehicles (including items that are paid by donors or government) 2.1.2 Buildings (including items that are paid by donors or government)	Purchases of new: cars, ambulances, motorcycles, bicycles, etc. Don't forget to include the value of in-kind support for vehicles. New construction, renovation, etc. Don't forget to include the value of in-kind support.		RWF In-kind RWF % usage9. Don't know. In-kind RWF Green book_RWF TOTAL % usage9. Don't know.
Name/Function of new buildings (Examples: dispensary, inpatient unit, etc.) Building 1	Total square meters surface areas (m²)	Purchase price RWF -9. Don't know.	Useful Life (Years it will remain useful from the purchase date). # of years
Building 2	-9. Don't know. -9. Don't know.	RWF -9. Don't know.	-9. Don't know. # of years -9. Don't know.
Renovation 1 Renovation 2	(m²) -9. Don't know(m²) -9. Don't know.	RWF -9. Don't know. RWF -9. Don't know.	# of years -9. Don't know. # of years -9. Don't know.

Please attach a sheet if more space is needed.				
2.1.3 Furniture (including items that are paid by donors or government)	Purchases of new: pat desks, cupboards, sink Don't forget to include support in the TOTAL.	e the value of in-kind	In-kind RWF Green book RWF TOTAL % usage9. Don't know.	
2.1.4 Water, electricity systems (including items that are paid by donors or government)	Description: Water system, electricity system, generators, etc.	Purchase Price	Useful Life (Years it will remain useful from purchase date).	
Item 1		RWF -9. Don't know.	# of years -9. Don't know.	
Item 2		RWF -9. Don't know.	# of years	
Item 3		RWF -9. Don't know.	# of years -9. Don't know.	
Please attach a sheet if more space is needed.				
2.1.5 Equipment (including items that are paid by donors or government)	Purchases of new: refrigerators, scales, bed nets, large lab equipment such as microscopes, hemacount machines, centrifuges, etc. Don't forget to include the value of in-kind support.		In-kind RWF Green book RWF TOTAL % usage9. Don't know.	
2.1.6 Other costs related to capital construction			% usage	
2.2. Maintenance and operations (total value of recurring items)				

2.2.1 Maintenance (including items that are paid by donors or government)	Costs of maintaining vehicles, buildings, furniture, equipment, etc.	In-kind RWF % usage9. Don't know.
2.2.2 Insurance (including items that are paid by donors or government)	Insurance for vehicles, buildings, furniture, equipment, public liability, etc.	RWF In-kind RWF % usage9. Don't know.
2.2.3 Rental (including items that are paid by donors or government)	Clinic/office space, meeting/training rooms, equipment rental, etc. (Note: put vehicle rentals in 2.2.5).	RWF In-kind RWF % usage9. Don't know.
2.2.4 Utilities (including items that are paid by donors or government)	Electricity, water, gas, solar panels, etc.	RWF In-kind RWF % usage9. Don't know.
2.2.5 Transportation (including items that are paid by donors or government)	Fuel, vehicle rental, other transport costs (motor, bus, etc.) Money the health center gives to the staff to travel anywhere during work hours. (Example: home visits, money used to transport nurses to give vaccinations, from GFATM, PIH, government, or any other NGOs.) Include money which GFATM or others gave to purchase fuel. Exclude travel costs related to trainings. These should be included in 1.5.	PIH GF Green book In-kind RWF Total % usage -9. Don't know.

2.2.6 Patient costs (including items that are paid by donors or government)	Food, transport reimbursement, incentives (such as payments for taking medicine or returning for re-checks), cash transfers, etc. Include money from GFATM and PIH (or others) for buying food for patients, money directly given, or trainings for the patient.	PIH GF Green book In-kind RWF Total % usage9. Don't know.
2.2.7 Non-medical supplies (including items that are paid by donors or government) 2.2.8 Other costs related to maintenance and operation	Register books, cleaning supplies, pens, publications, etc. (Please try to separate printing and copying costs from non-medical supplies).	RWF In-kind RWF % usage9. Don't know. RWF In-kind RWF % usage9. Don't know.
3. Medicines, vaccines and technologies		
3.1 Drugs (Including items that are paid by donors or governments).	Essential and program medicines, CHW kits, vaccines, etc.	In-kind RWF Green book RWF TOTAL % usage9. Don't know.

3.2 Other medical supplies (including items that are paid by donors or government)	Thermometers, blood pressure cuffs, gloves, masks, delivery kits, etc.	In-kind RWF Green book RWF TOTAL -9. Don't know.
3.3 Laboratory supplies (including items that are paid by donors or government)	Small supplies such as test kits, slides, etc. (excluding the items that have been reported above such as refrigerators, scales, microscopes, etc.)	In-kind RWF Green book RWF TOTAL -9. Don't know.
3.4 Other costs that are not listed above but related to medicine products		RWF
4. Health Information		
4.1 Equipment (including items that are paid by donors or government)	Computers, Personal Digital Assistants (PDAs), phones, servers, printers, scanners, satellite dishes, etc. Don't forget to include the value of in-kind support.	In-kind RWF Green book RWF TOTAL % usage9. Don't know.
4.2 Software (including items that are paid by donors or government)	Acquisition, maintenance (excluding HR costs listed above), etc. Don't forget to include the value of in-kind support.	RWF In-kind RWF % usage9. Don't know.
4.3 Communications (including items that are paid by donors or government)	Monthly telephone bills, cell phone bills, internet air time, etc. Don't forget to include the value of in-kind support.	PIH GF Green book

		In-kind RWF
		Total
		% usage
		-9. Don't know.
4.4 Printing, copying (including items that are	Costs to create public education materials, paper, print cartridges, etc.	In-kind RWF
paid by donors or government)	Don't forget to include the value of in-kind	Green book RWF
government	support, (including printing copies from PIH and other NGOs).	TOTAL
	and other NGO3).	% usage
		-9. Don't know.
4.5 Other costs related to		RWF
health information		% usage
		-9. Don't know.
		-9. DON EKNOW.
5. Mutuelles		
5.1 Total amount billed to the Mutuelle office in the fiscal year		-9. Don't know.
5.2 Total amount received		DWE
from the Mutuelle Office in the fiscal year		RWF
5.3 Other costs related to		RWF
Mutuelles		-9. Don't know.
6. Other costs that are not included in above list	Please specify all money spent in here	
meiaueu iii ubove iist	Activity	RWF1

	Activity Put total value of all in-kind RWF donations that were not captured above, in "RWF4".	RWF2 RWF3 RWF4 TOTAL9. Don't know.
COMMENTS: Please write down any comments about the data (for example, if certain sections did not have records, or if there was a change in staff, or any other factors that may have affected the quality of the data).		

Health Facility Financing Survey

Health Center

Start-up Costs

Date of Interview (dd/mm/yyyy):	[_	_ _/_ _/_
Fiscal Year:		
Name of Interviewer(s):		
Name of Facility:		
District:		
Province:		
Individuals interviewed:		
Name	Position	Contact information
	Position	Contact information

The "Partners in Health and Population Health Implementation and Training (PIH-PHIT)" program has been implemented in Kirehe and Southern Kayonza since 2009. We would like to know how much **your facility** spent in preparing for the program prior to the implementation. Do not include costs incurred after beginning to serve PHIT clients.

1. Personnel Cost	Example	
1.1 Salary	Base pay & overtime (Net) for	RWF
	your staff that you pay directly. Do	-9. Don't know.
	not include portions of salaries paid	
	by others.	
1.2 Benefits/allowances	Health insurance, housing,	RWF
	meals, etc.	-9. Don't know.
1.3 Incentives	Pay for performance, bonuses	RWF
	etc.	-9. Don't know.
1.4 Consultant fees	Advisors, computer	RWF
211 0011301101111 1003	programmers, trainers, etc.	-9. Don't know.
	programmers, trainers, etc.	
1.5 Travel costs for training,	Per diems, travel allowances,	RWF
workshops, conferences	flights, accommodations, etc.	-9. Don't know.
The state of the s		
1.6 Professional Development	Scholarships, tuition	RWF
	reimbursement, etc.	-9. Don't know.
1.7a Fees	Memberships, conference	RWF
	registration, professional	-9. Don't know.
	associations, etc.	
1.8(a) Total number of	Students, consultants/advisors,	Number
volunteers who received no	etc.	-9. Don't know.
payments from any sources		
1.8(b) Total estimated value for	Please estimate the total value	RWF
all volunteers	of the volunteers' wage if you had	-9. Don't know.
	to pay them.	
1.8(c) Total number of staff	Staff, students,	Number
paid by donors or other organizations	consultants/advisors, etc.	-9. Don't know.
1.8(d) Total estimated value for	Please estimate the total value	RWF
staff in 1.8(c)	of staff's wage paid by other	-9. Don't know.
	agencies.	
	•	•

1.9(a) Other Taxes	Please include all taxes NOT already included in 1.1-1.7.	RWF -9. Don't know.
	aneddy meidded in 1.1 1.7.	3. Bon Cknow.
1.9(b) Other costs related to	Describe Briefly:	RWF
human resources		-9. Don't know.
2. Materials and Supplies	Office supplies, such as paper, stationary, furniture, equipment, etc.	
Item 1		RWF -9. Don't know.
Item 2		RWF -9. Don't know.
Item 3		RWF -9. Don't know.
Item 4		RWF -9. Don't know.
Item 5		RWF -9. Don't know.
Item 6		RWF -9. Don't know.
Item 7		RWF -9. Don't know.
Item 8		RWF -9. Don't know.
Please insert a sheet if more space is needed.		

3. Transportation Cost	Airplane tickets, taxi, per diems and travel allowances, hotel, pickup.	RWF -9. Don't know.
4. Rented Building	Rooms rented for conferences, meetings related to the intervention.	RWF -9. Don't know.
5. Communication	Telephone, cell phone, internet time, etc.	RWF -9. Don't know.
6. Other costs that are not included in above list	Items that are not included in the above categories.	RWF -9. Don't know.

Health Facility Financing Survey

Health Center

Baseline Existing Capital (2009)

This survey is used to collect information on existing capital that was built or purchased before the baseline year and was still being used at the health center. When existing capital was shared with other institutions, we included a line for % usage to capture the capital used by the health center.

Health Facility Financing Survey

Baseline Existing Capital (2009)

Date of Interview (dd/mm/yyyy):			
Name of Interviewer(s):			
Name of Facility:	-		
District:	-		
Province:	-		
Individuals interviewed:			
Name	Position	Contact information	
Name	Position	Contact information	
Name	Position	Contact information	
Name	Position	Contact information	
Name	Position	Contact information	

Existing Capital of your facility in 2009

I would like to ask you some questions about the capital that was built or purchased **before** the fiscal year of 2009 and is still being used. Note: Do not include capital that you rent rather than own. 1. Buildings Name/Function of buildings Year Total square Purchase price Useful life (years it meters surface (Examples: dispensary, building will remain useful areas (m²) inpatient unit, etc.) was from the purchase finished date). # of years ____ (m²) RWF -9. Don't know. % usage ____ -9. Don't know. -9. Don't know. (m^2) RWF # of years -9. Don't know. -9. Don't know. % usage -9. Don't know. RWF ____ (m²)# of years -9. Don't know. -9. Don't know. % usage -9. Don't know. RWF____ (m²)# of years -9. Don't know. % usage -9. Don't know. -9. Don't know. RWF _____ (m²) # of years -9. Don't know. -9. Don't know. % usage -9. Don't know. Please attach a sheet if more space is needed. 2. Equipment Name of items Year of Useful life (years it Quantity Unit price (Examples: water tanks, purchase (during year of will remain useful generators, computers, purchase) from the purchase refrigerator, microscope, MRI date). machine, and other large Note: If the price is unknown, write items, etc.) down the market value of the item for 2011, and write "2011" next to the price. If market value in 2011 is unknown, circle "-9. Don't know".

			RWF % usage -9. Don't know.	# of years -9. Don't know.
			RWF % usage -9. Don't know.	# of years -9. Don't know.
			RWF % usage -9. Don't know.	# of years -9. Don't know.
			RWF % usage -9. Don't know.	# of years -9. Don't know.
			RWF % usage -9. Don't know.	# of years -9. Don't know.
			RWF % usage -9. Don't know.	# of years -9. Don't know.
Please attach a sheet if more space is needed.				
3. Furniture				
Name of items (Examples: inpatient bed, delivery bed, metal file cabinet, chairs and desks, etc.)	Quantity	Year of purchase	Unit price (during year of purchase) Note: If the price is unknown, write down market value of the item for 2011, and write "2011" next to the price. If market value in 2011 is unknown, circle "-9. Don't know".	Useful life (years it will remain useful from the purchase date).
			RWF % usage -9. Don't know.	# of years -9. Don't know.
			RWF % usage -9. Don't know.	# of years -9. Don't know.

			RWF % usage	# of years -9. Don't know.
			-9. Don't know.	3. Don't know.
Please attach a sheet if more space is needed.				
4. Vehicles				
Name of items (Ambulances, trucks, vans, cars, motorcycles, bicycles, etc.)	Quantity	Year of purchase	Unit price (during year of purchase) Note: If the price is unknown, write down market value of the item for 2011, and write "2011" next to the price. If market value in 2011 is unknown, circle "-9. Don't know".	Useful life (years it will remain useful from the purchase date).
			RWF % usage -9. Don't know.	# of years -9. Don't know.
			RWF % usage -9. Don't know.	# of years -9. Don't know.
			RWF % usage -9. Don't know.	# of years -9. Don't know.
			RWF % usage -9. Don't know.	# of years -9. Don't know.
			RWF % usage -9. Don't know.	# of years -9. Don't know.
Please attach a sheet if more			RWF % usage -9. Don't know.	# of years -9. Don't know.
space is needed.				
5. Other capital items that are not listed above				
-	Quantity	Year of	Unit price	Useful life (years it

	purchase		will remain useful
			from purchase date).
		RWF	# of years
		% usage	-9. Don't know.
		-9. Don't know.	
		RWF	# of years
		% usage	-9. Don't know.
		-9. Don't know.	
		RWF	# of years
		% usage	-9. Don't know.
		-9. Don't know.	
Please attach a sheet if more			
space is needed.			