

**Technical Instruction Booklet**  
**of**  
**‘MTEF Management Tool’**  
**for**  
**The Tool Administrators**

**August 2019**

**JICA-OCCADEP**



## For Administrator(s) of ‘MTEF Management Tool’

### I. Introduction

- MTEF Management Tool (‘The Tool’) is an Excel macro-program file developed by JICA-OCCADEP in collaboration with Kericho and Kirinyaga counties for planning, budgeting and financial management of County Health Annual Work Plan (AWP).
- To use the Tool, firstly CDOH shall appoint at least three ‘Administrators’ who are responsible for entering and maintaining the basic data set of the Tool.
- Administrators are supposed to prepare a ‘Master file’, which contains the basic data set as shown below, and incorporate them in the Tool, before disseminating it to all health planning units of all levels under CDOH for utilization. (Note: Only the Administrators can revise and maintain the basic data based on the instruction in this booklet)

**a) Sub-County names**

**b) Health Facility names**

**c) Program list** (CDOH should adopt the standard program framework provided by MOH for AWP)

**d) Sub-Program list** (The standard list is provided by MOH but the list can be customized according to your county needs)

**e) Output list** (The standard list is provided by MOH but most of them are blank. It should be customized, but if not, just enter ‘None’.)

**f) Activity list** (This should be standardized by CDOH. All planned activities for all levels should be pre-set so that the plan or monitoring information of all levels can be consolidated using MTEF Management Data Aggregation Tool “the Aggregation Tool”.)

**g) Line-items** (This can be divided into ‘Recurrent’ and ‘Development’. The line-list (budget item) can be exclusively selected for Health-related budget by CDOH according to necessity. Please note that this is important for not only planning but expenditure monitoring)

**h) Health indicators** (The indicators which CDOH needs for APR should be listed)

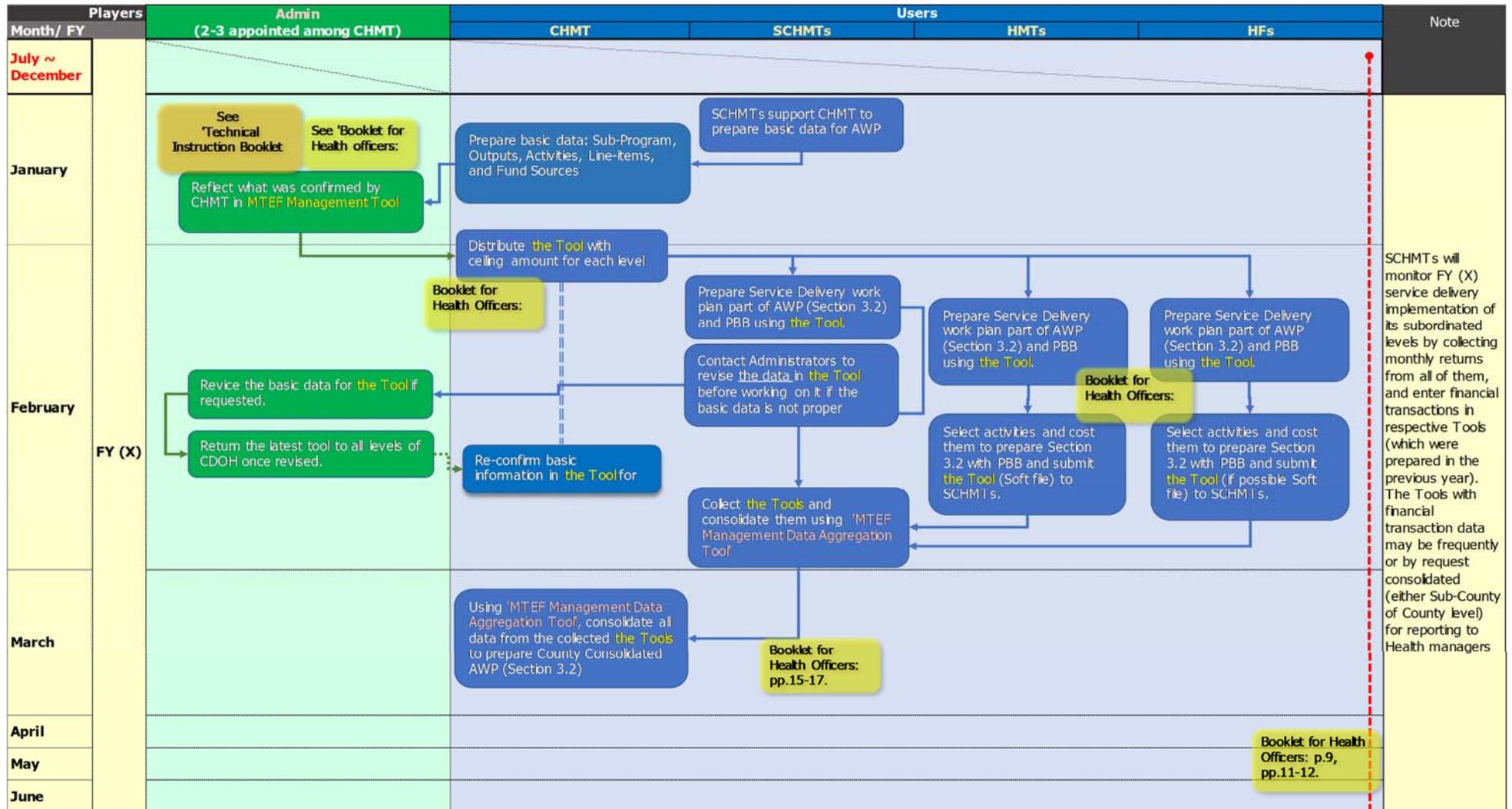
**i) Source of Fund** (Standard list of Fund sources is provided but add/revise according to your county context. Note that the fund sources would be either On-Budget or Off-Budget which should be differentiated when setting the list)

\*Note: Other set-up component (Economic Classification) may not need to be revised.

**\*Important:** The ‘Master file’ for the specific fiscal year shall be prepared by the end of January of the year prior to that fiscal year, so that MTEF Management Tool can be used for AWP preparation. Do not change the basic data set once the tool is distributed to all the planning units of all levels of CDOH after the AWP preparation process has started.

## II. When to start preparing the MTEF Management Tool?

As the figure below shows, the Tool shall be prepared by January of each year before AWP process starts. It is CHMT/ SCHMTs who should provide basic data set to the Administrators.



### III. Where to enter “the basic data set” from the Main sheet of MTEF management Tool

The Administrators need to set up the Tool by entering the necessary basic data set from “**\*\*Master Set-up (Admin only)\*\***” button. See the figure on the right.

- 1) **Click the button** and you are requested to enter the password. (Password= **OCCADEP4**)
- 2) *\*Keep the password confidential and do not allow other users to use this password and change the basic data set (only Administrators can do so).* **Work on the Master Set-up Sheet** to which you will jump automatically. There are various buttons for basic data.
- 3) **Prepare a Master File**  
*\*Please distribute the master file you prepare. Although it is not recommended, if you need to change the master data set, do not forget to re-distribute the new master file again to all the planning units. Do not change basic data set for an individual Tool for the particular planning unit, when other planning units have already started using the Tool. Otherwise, data consolidation in the end becomes impossible. Note that only the Tools with the same basic data set can be consolidated.*

**"MTEF Management Tool"**  
 for Planning, Budgeting and Financial Transaction Monitoring  
 of County Health Annual Work Plan **Version 3**

Proposed Fiscal Year	2019/20
County	Kericho
Sub-County (or CHMT)	
Health Facility (or SCHMT)	
Level & Activities	Hospital level (Level IV & V)

Planning & Management

AWP (Implementation planning and the financial control)

Financial Record

Data Analysis by PBB / Vote / Source of Fund

PBB by Line Item

Vote Budget by Line Item

Budget by Source of Fund

[Blank format] (AWP Implementation planning part)

DashBoard

Implementation Summary

Multiple Views on actual financial transaction

Program/Sub-Program Base: Summary Report 1

Output Base: Summary Report 2

Activity Base: Summary Report 3

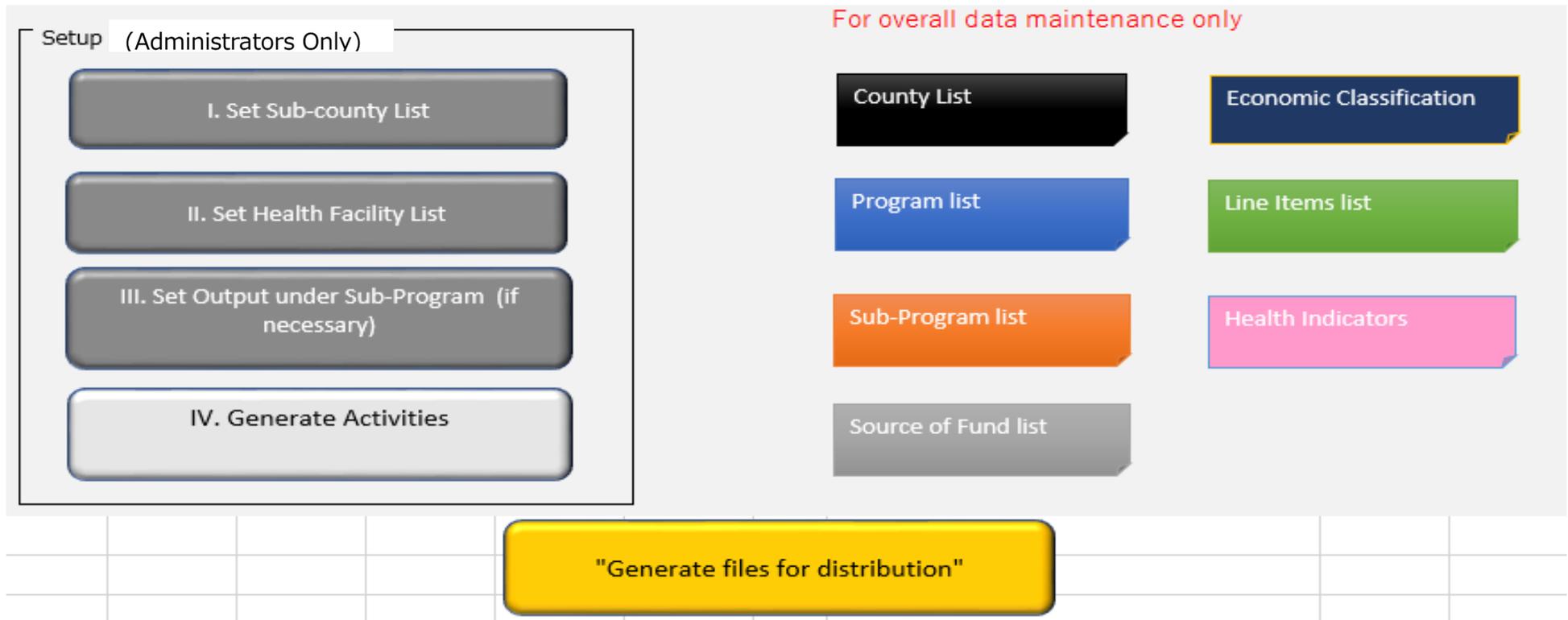
Eco. Classification/ Line Summary Report

**Click here**

\*\*Master Set-up (Admin only)

\*Jointly produced by Kericho CHMT & Kirinyaga CHMT under OCCADEP

#### IV. The features of the Master Set-up sheet



#### 1. Economic Classification

It is pre-set as seen in right table, and it cannot be changed.

The Classification listed here appears as a Drop-down list in 'Financial Record Sheet' for general users.

Eco Code	Eco-classification
1	Recurrent_Compensation to Employees
2	Recurrent_Use of Goods and Services
3	Recurrent_Current Transfers to Govet. Agencies
4	Recurrent_Other Reccurent
5	Developemt_Acquisition of Non-Financial Assets
6	Development_Other Development

## 2. Line Items list

Choose necessary Line Items for CDOH (all levels).

- (1) Differentiate if the Line Item is Recurrent Budget (R) or Development Budget (D). Then, make the list of Recurrent ones and Development ones. *\*'Recurrent' is for general administrative and regular service or maintenance budget items while 'Development' is for investment in nature such as construction of building, purchase of machines for new service, or a project with a limited timeframe.*
- (2) Line Item codes are chosen for Health Department from the Chart of Account, and this is differentiated from Recurrent (7 digit starting from '2') to Development (7 digit starting from '3'). Enter the code for the line item. *\*Note that duplication of codes is not possible.*
- (3) Line Item names with Line Item Code are not created but these for County Government are used. Use and enter necessary Line Items for CDOH as below. Grey part of list is automatically generated and the listed Line Items is shown from the Drop-down list in the other sheets of the Tool. *\*Note that it is necessary for one code to have one line-item and no duplication is allowed among them.*

R	Line Item Cod	Line Items	Code + Line Item Name
R	2110100	Basic Salaries Permanent Employees	2110100: Basic Salaries Permanent Employees
R	2110201	Contractual Wages	2110201: Contractual Wages
R	2110202	Casual Labour Wages	2110202: Casual Labour Wages
R	2110301	House Allowance	2110301: House Allowance
R	2110315	Extraneous allowance	2110315: Extraneous allowance
R	2110316	Transport allowance (Commuter allowance)	2110316: Transport allowance (Commuter allowance)

## 3. Health Indicators List

Indicators are set by MOH along the Policy Objectives in KHSSP (Kenya Health Sector Strategic and Investment Plan) defined in the policy documents. The set Health Indicators List in this Sheet can be revisited from time to time as the instruction from MOH may change when new policy direction is applied. The List is provided from nationally-set monitoring indicators for APR (*\*Note that MOH is supposed to pre-set the number of indicators to be monitored in both AWP template and APR template*). In this Tool, the users can select one to five indicator(s) for each activity. Each planned activity should have its linked indicator(s). Then the Tool can show how the resources are allocated to each planned activity and its indicators. This activity-based indicator linkage in the Tool guides which indicators are supposed to be monitored as the Tool can tell which activities are conducted

with more resources than others. This particular part, however, does not deal with the targeted indicators, so a separate monitoring framework should be prepared for measurement of targeted indicators. The Tool enables to track/monitor the financial progress against the proposed budget and the allocated funds.

#### 4. County List

Generally, there is no need to touch upon unless there are needs to add/delete Counties.

#### 5. Program List

For Health Sector, 3 major programs are pre-set. You can revise or add to them when necessary. Program Code is created only for the purpose of the Tool.

Program Code	Program Name
1	Curative and Rehabilitative Health Services
2	Preventive and Promotive Health Services
3	General Administration, Planning, Management Support and Coordination

#### 6. Sub-Program List

The Sub-Program list under each Program is provided by MOH and the list is reflected in this sheet. Do not forget to link a Sub-Program to a Program. Program Code can be chosen from the drop-down list (\* The code means the listed Program in order). The Administrators can, however, add or delete Sub-Programs from the generic list provided by MOH according to the county needs.

SubProgram Code	SubProgram Name	Program Code
101	Hospital Services	1
201	Primary Facility Services	2
202	Immunization Services	2

#### 7. Source of Fund List

The Tool contains partners which are found in the AWP template provided by MOH in the Source of Fund List. You can edit the list to include county specific partners or delete unnecessary ones. You can set On/ Off budget distinction from this sheet as the partners will have certain aid modalities. If the same partner has different modality (a part of it is On-Budget and the other part is Off-Budget), you can set both of them. It can be done in such a manner as (a) Partner A -Grant: On-Budget, and (b) Partner A -Technical Assistance: Off-Budget.

	Type of Funding Source	FundSoi	Source of Fund	On / Off Budget
1	Public Sources	101	County Government	On
2	Public Sources	102	Central Government (conditional Grants)	On
3	Public Sources	103	User fees	On
4	Public Sources	104	Constituency Development Fund	On
5	Public Sources	105	NHIF	On
6	Public Sources	106	UHC (Universal Health Coverage) Fund	On
7	Development Partners	201	Africa Development Bank	Off
8	Development Partners	202	Clinton Foundation	Off

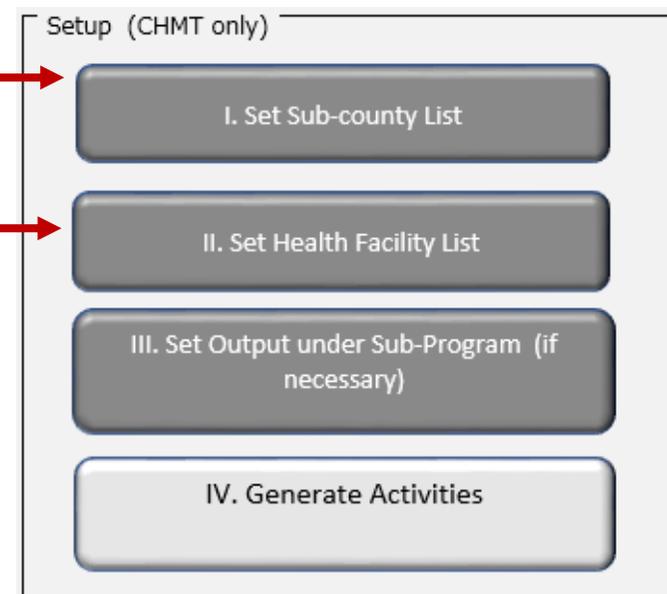
### 8. Sub-county List

This should be set in the first place.

### 9. Health Facility List

The list of HF's (including Hospitals) for each Sub-county is very important. This part can be revisited every year as HF's can be increased/decreased. Note that HF's cannot be set without setting Sub-counties.

	A	B	C
1	<b>HF Code</b>	<b>Health Facility Name</b>	<b>SubCounty Name</b>
2	0101	Kapcheptoror Dispensary	AINAMOI
3	0102	Maso Dispensary	AINAMOI
4	0103	Chesanga Dispensary	AINAMOI



### 10. Output under Sub-Program (if necessary)

AWP template from MOH comes with a framework of Program, Sub-Program and Outputs. Most 'Outputs' are not always indicated in the template, in which case, in the Tool they appear as 'None'. However, 'Outputs' can be properly set by CDOH, because it should be noted that AWP is supposed to be logically structured. 'Program' is consisted of several Sub-programs. A 'Sub-program' would be performed by several Outputs. An 'Output' is produced by several activities. This logical linkage should be well structured, and 'Outputs' would be clearly set and measured as far as certain sets of activities are conducted under the 'Sub-program'.

Output Code	Output Name	SubProgram Name
10101	General Outpatient services	Hospital Services
10102	Specialized Outpatient services	Hospital Services
10103	Rehabilitative Services	Hospital Services

## 11. Generate Activities

This is the most important data set. The activity columns of AWP template come in blank and each HF used to write planned activities freely and there was no uniformity. This led the individual AWP become a wish list and CDOH was unable to consolidate AWP from all planning units of all levels as County AWP. It is therefore proposed that each CDOH will prepare a standardized list that includes county health activities by all units and at all levels first. The list is set in the Tool which defines which activity is to be carried out by which unit and at which level as shown in the figure below from the column I to L. Therefore, listing all possible activities under each Output/ Sub-Program is the first step to be done by CDOH. The next step is to sort those activities according to the level of Primary Facilities (Level II&III), Hospitals (Level IV& V), SCHMT and CHMT. For basic data set-up, after Sub-Program and Output are selected from drop-down lists, enter 'Activity Description'. Then, select Yes if an activity is implemented by its level. If the same activity is expected to be carried out with different fund sources, it is recommended to prepare such activity in two or three rows by writing [Activity description X+ (Fund-source A)] & [Activity description X + (Fund-source B)] to distinguish them with different fund source, even if these are the same activity.

B	C	D	E	F	G	H	I	J	K	L
SubProgram Name	Output	Sul	Outp	Activit	A-code a	Activity Description	Primary level (Level II & III)*including level I	Hospital level (Level IV & V)	SCHMT level	CHMT level
Primary Health Facility Services	Primary care treatment services	101	10101	1010101	1010101:C	Conduct quarterly mentorship and on Job	Yes	Yes		
Primary Health Facility Services	Primary care treatment services	101	10101	1010102	1010102:S	Support routine operations of primary health facilities	Yes			
Primary Health Facility Services	Primary care treatment services	101	10101	1010103	1010103:C	Conduct monthly clinical audits	Yes			
Primary Health Facility Services	Primary care treatment services	101	10101	1010104	1010104:C	Operation and maintance of all level 2 and 3 facilities	Yes			

■ The last set up is from the Main Sheet.

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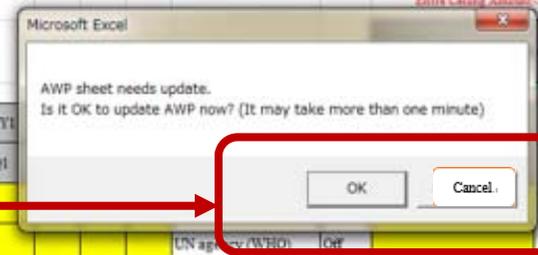
Proposed Fiscal Year	2019/20
County	Kericho
Sub-County (or CHMT)	KIPKELION_EAST
Health Facility (or SCHMT)	Subukia Dispensary (Kipkelion)
Level & Activities	Hospital level (Level IV & V)
Planning & Management	<input type="checkbox"/> CHMT Level <input type="checkbox"/> SCHMT Level <input checked="" type="checkbox"/> Hospital level (Level IV & V) <input type="checkbox"/> Primary level (Level II & III)*including level I <input type="checkbox"/> All
AWP (Implementation of the financial plan)	

Multiple Views on actual financial transaction

After selecting your planning unit and level from the Main sheet list, you will confirm if 'Level & Activities' is matched with the user's unit. The case on the left figure is wrong as this user is a dispensary but has selected as Hospital level & Activities.

Once the proper 'Level & Activities' is selected, click 'AWP button' in the main sheet and move to AWP sheet. A Message box appears as seen. This is resetting Activity list according to the level it was set in the main sheet. If this is fine, click 'OK' and wait until the list is updated. If this request pops up too often even after you confirm the list, you can click cancel button.

Kericho	Prepared by					Planned Budget Total
KIPKELION_EAST	Contact (e-mail & tel)					2019/20
Subukia Dispensary (Kipkelion)	Designation					Planned Total
Subukia Dispensary (Kipkelion)						69,989
Subukia Dispensary (Kipkelion)	Primary level (Level II & III)*including level I					Extra Ceiling Amount
Subukia Dispensary (Kipkelion)						-69,989
Subukia Dispensary (Kipkelion)	Subukia Dispensary (Kipkelion)					Planned Budget
Subukia Dispensary (Kipkelion)	Subukia Dispensary (Kipkelion)					2019/20
Subukia Dispensary (Kipkelion)	Subukia Dispensary (Kipkelion)					50,000
Subukia Dispensary (Kipkelion)	Subukia Dispensary (Kipkelion)					6,000
Subukia Dispensary (Kipkelion)	Subukia Dispensary (Kipkelion)					2,522
Subukia Dispensary (Kipkelion)	Subukia Dispensary (Kipkelion)					11,467



■ **There are two choices for Administrators when they prepare the Master file(s):**

(1) Prepare one Master Tool file and the users set 'Level & Activities' according to its organizational level.

Pros: Administrators only prepare one Master file to distribute.

Cons: Update of the list in the tool by selecting 'Level & Activities' may take time.

(2) Prepare different Master files setting 'Level & Activities' for each organizational level (CHMT, SCHMT, Level II&III, Level IV&V, and one extra if necessary)

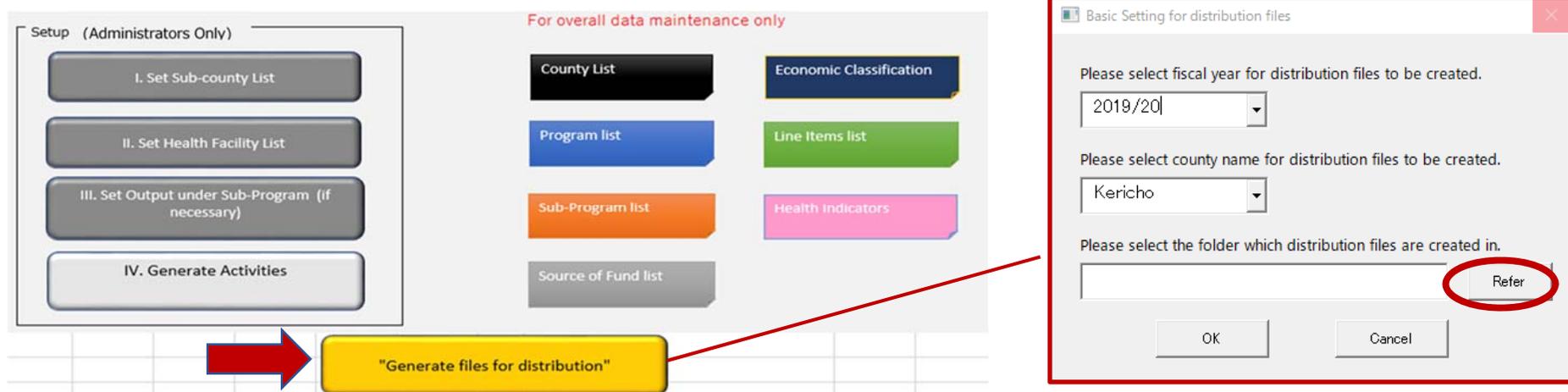
Pros: The users do not need to select and set 'Level & Activities' until the activity list for its level has been reflected in AWP sheet in the Tool.

Cons: Once the basic data in the Tool needs to be revised, the Administrators need to prepare all different Master files individually

(\* The cases of Kericho & Kirinyaga CDOH are (2) for AWP FY2019/20 preparation)

■ **Generate files**

Once all HF's list is set in the tool, you are able to generate individual files with specific HF names (this includes SCHMT, CHMT as well). Click the button (See the arrow in the figure). You are asked to select FY & County, then select the folder you want to save generated files pressing 'Refer' button. The files are named after each HF and grouped by each Sub-County folder.



■ **The Administrators should communicate with CHMT (and vice versa) in terms of Basic Data change and update every year.**

**The Following data set may probably need to be revisited and revised every year:**

- ✓ 'Activities'
- ✓ 'Source of Fund'
- ✓ 'Line-items'
- ✓ The list of 'HFs'

[END]