

**Instruction Booklet**  
**of**  
**‘MTEF Management Tool’**  
**(and Data Consolidation)**  
**For the Health Officers under CDOH**

**August 2019**

**JICA-OCCADEP**

## **Disclaimer**

**Any part of this document may be freely reviewed, quoted, reproduced or translated in full or in part, provided the source is acknowledged.  
It may not be sold or used for commercial purposes.**

# The concepts of ‘MTEF Management Tool’

## I. Introduction

- “MTEF management Tool” is an Excel macro-program developed by JICA-OCCADEP in collaboration with Kericho and Kirinyaga counties for planning and financial management of County Health Sector Annual Work Plan (AWP).
- The Tool has a Service Delivery Work Plan (implementation plan) part of AWP. It can also plan for two outer years to cover three-year within ‘Medium Term Expenditure Framework (MTEF)’. The Tool also has a cash book to record the financial implementation of the plan for annual basis.
- The Tool was first distributed to the two counties in September 2018 for implementation monitoring of FY2018/19 AWP (The Tool has been revised and the newest version (version 3.0) of the tool is released by September 2019, which can be used by any county health department.)
- The Tool is utilized by individual Primary Care Facility, Hospital, SCHMT and CHMT to prepare various levels of AWP.
- The Tool is utilized in the process of planning and budgeting, and monthly implementation monitoring. The annual financial management data produced by the Tool can be used for Annual Performance Review.

## II. Concepts of “MTEF management Tool”

### ■ Concept 1: Marriage between AWP and Program Based Budget (PBB)

The tool enables AWP (Section 3.2) planning with costing details which can be a base of PBB. Users can make Activity and Program based planning/costing and line-item based planning/costing simultaneously.

### ■ Concept 2: Marriage between Activity and Line-items (Financial implementation management)

The tool has an electronic cashbook that can link expenditure and corresponding activity. Before this tool, there was no such cashbook.

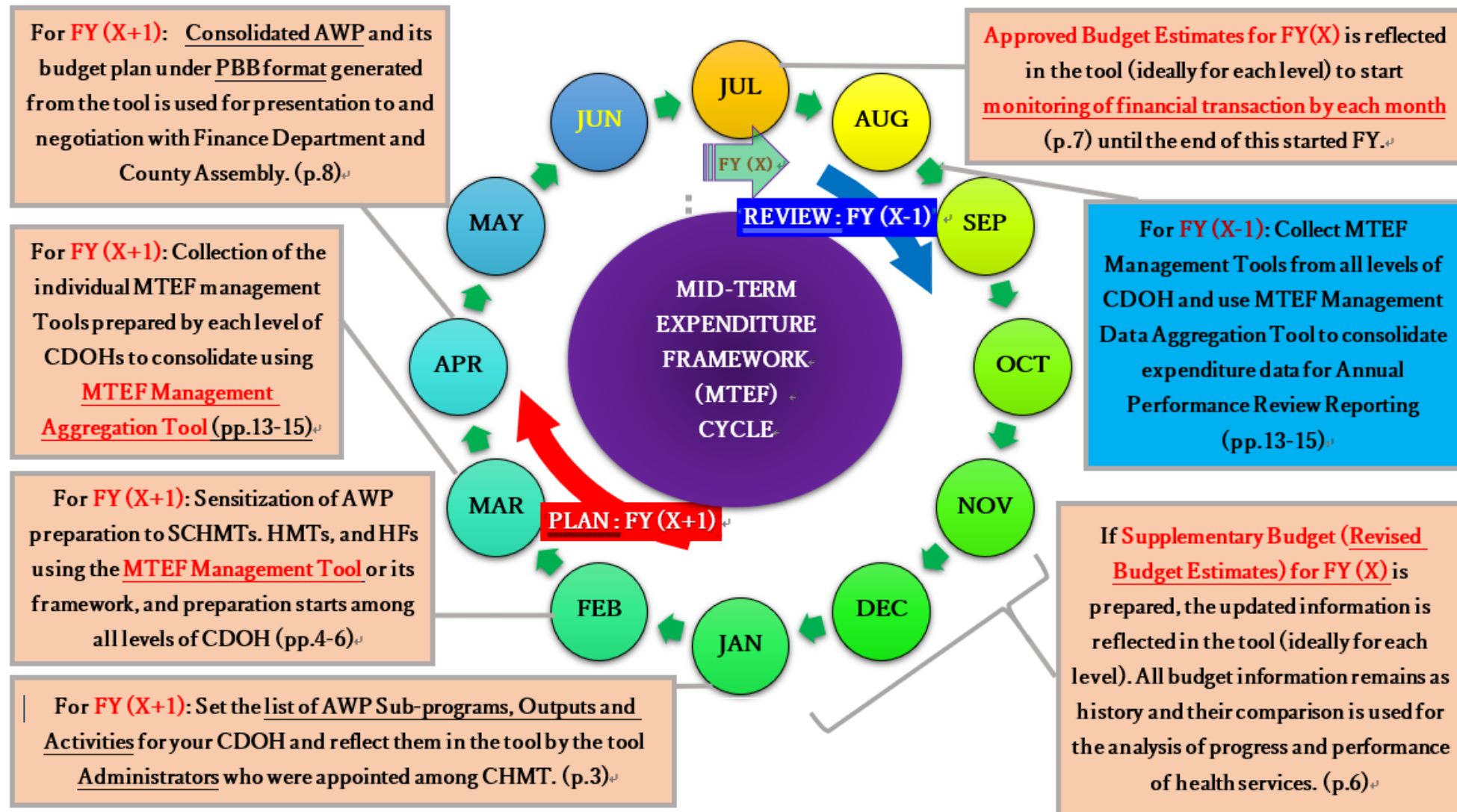
### ■ Concept 3: Production of auto-generated reports

The tool automatically generates four types of budgets and financial reports based on the information in the cashbook in the tool. These are: 1) Program &Sub-Program, (2) Output, (3) Activity, and (4) Line-Item basis. A one-page summary with a bar chart (“Dashboard”) is also generated. This can help decision making by the managers.

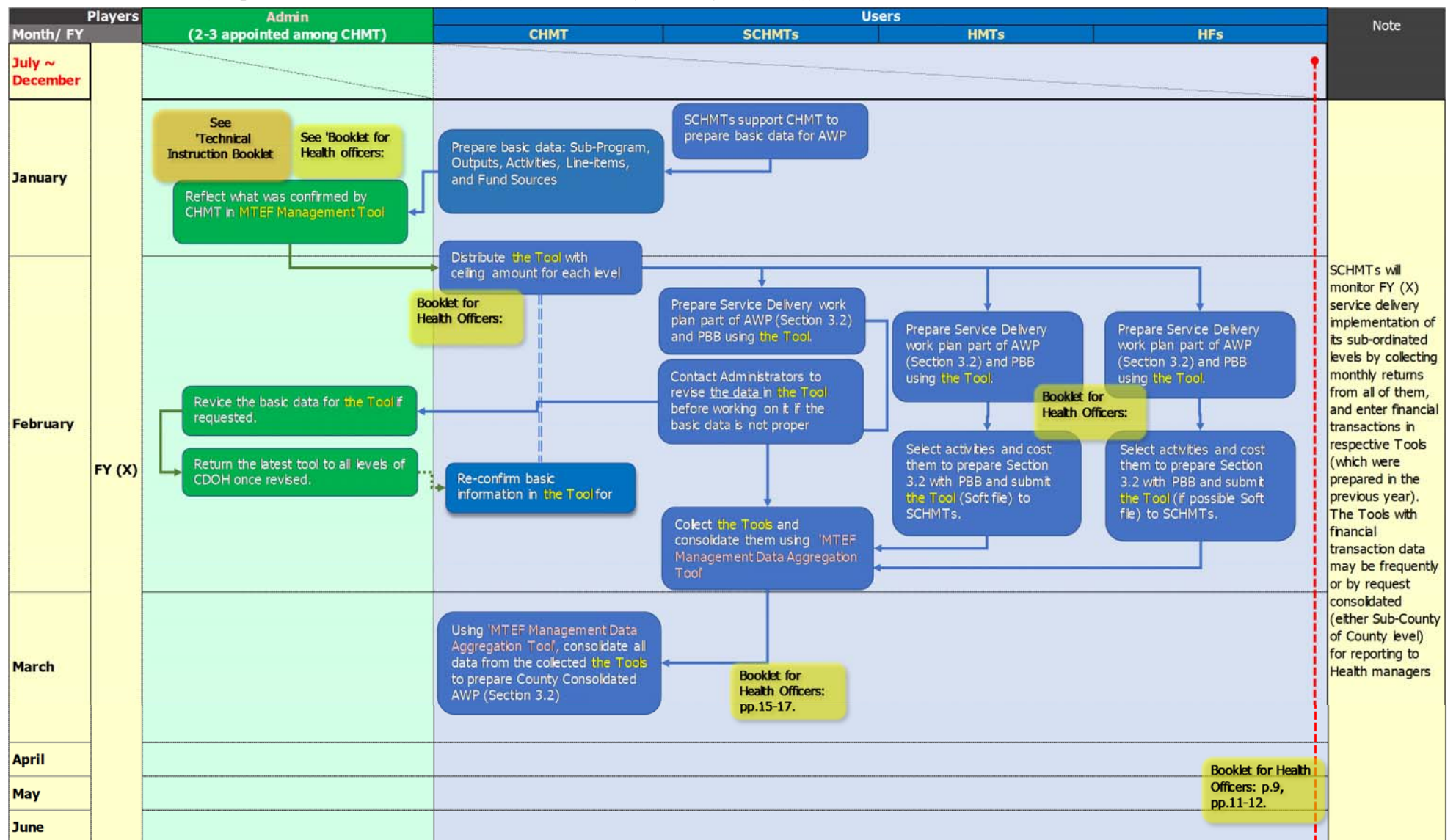
### ■ Concept 4: A Year-long tool of AWP implementation and management

The tool is not only used for planning but for implementation management of AWP. The tool can monitor how activities are implemented throughout the financial year with expenditure information and reports generated at any time of the year.

### III. Work schedule of using MTEF management Tool



#### IV. Work Flows (Preparation for AWP in FY (X+1) which starts by January in FY (X))

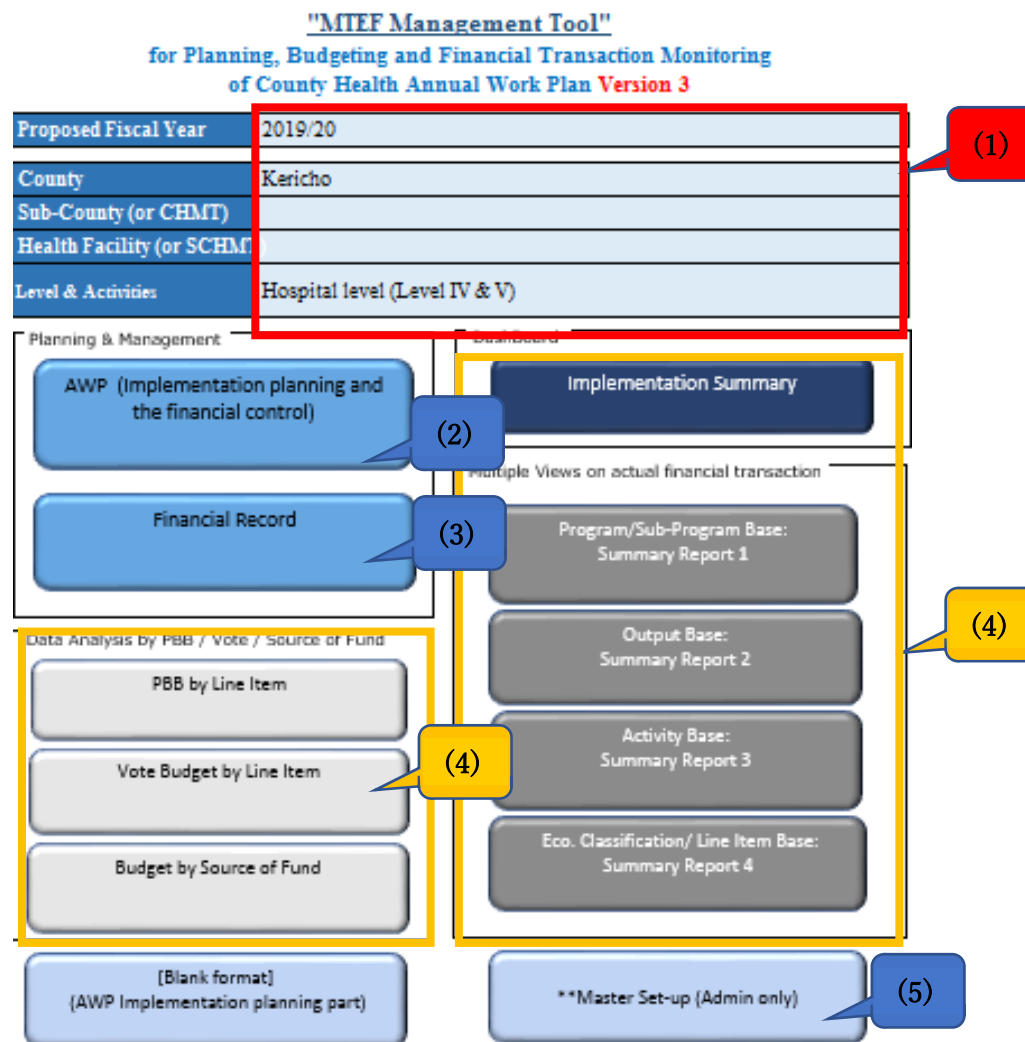


Players		Admin	Users				Note
Month/ FY		(2-3 appointed among CHMT)	CHMT	SCHMTs	HMTs	HFs	
July	FY (X+1)		<div>Re-allocate Approved Estimates for all levels to reflect in the Tools (AWP Sheet)</div> <div>Booklet for Health Officers: p.8.</div> <div>Reflect the Approved Estimate (re-allocated amount) in the Tool (AWP Sheet)</div> <div>Reflect the Approved Estimate (re-allocated amount) in the Tool (AWP Sheet)</div> <div>Reflect the Approved Estimate (re-allocated amount) in the Tool (AWP Sheet)</div>				SCHMTs will monitor FY (X+1) service delivery implementation of its sub-ordinated levels by collecting monthly returns from all of them, and enter financial transactions in respective Tools (which were prepared in the previous year). The Tools with financial transaction data may be frequently or by request consolidated (either Sub-County of County level) for reporting to Health managers
August							
September			Start APR preparation by confirming all Financial Transactions of the FY (X) using 'MTEF Management Tool' and 'MTEF Management Data Aggregation Tool' which were prepared January (FY (X-1)) with data of financial transaction of FY (X).				
October							
November							
December							
January			Continue the same process above.				
February							
March							
April							
May							
June							
July	FY (X+2)						
August			Start APR preparation by confirming all Financial Transactions of the FY (X+1) using 'MTEF Management Tool' and 'MTEF Management Data Aggregation Tool' which were prepared January (FY (X) ) with data of financial transaction of FY (X+1).				

## V. Main sheet of MTEF management Tool

Main sheet can navigate users to other worksheets depending on their objectives. The work steps are as follows:

- (1) Select FY, county and other levels from the dropdown lists
- (2) Open the AWP format (Section 3.2) and enter necessary information
- (3) Open Financial Record sheet (electric cashbook) to record financial transactions
- (4) See the analysis and reports automatically generated based on the data prepared in (2) and (3)
- (5) Set master data (password protected) to start using the tools (Only appointed administrator(s) can access)



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

Japan International Cooperation Agency





## VI. AWP sheet: **Button (2)**

AWP sheet is one of the significant sheets in the tool, which can create and cover AWP Section 3.2. Activity list appears according to the level of organization set on the fifth entry field under Button (1) for selecting 'Level & Activities'. Then, once each Primary Care Facility, Hospital, SCHMT, and CHMT prepares each AWP, "County AWP" can be generated by consolidating their information in "MTEF Management Data Aggregation Tool". \*Yellow cells are where you are supposed to fill in manually.

Click here: "Update Expenditure Information & Activities" | Print AWP Format | Print Implementation Management Form

County	Kenya	Prepared by	Planned Budget Total	2019/20	2020/21	2021/22	Expenditure Budget (2019/20) Total	Expenditure Budget (2019/20) Total	Receipts (2019/20) Total	Actual Expenditure (2019/20) Total	Health Indicators are categorized from:
Sub-County		Contact (e-mail & tel)	Planned Total	0	0	0	Expenditure Budget (2019/20) Total	0	0	0	1. Eliminate Communicable Conditions.
Health Facility		Designation	Expenditure Budget (2019/20) Total	0	0	0	Expenditure Budget (2019/20) Total	0	0	0	2. Malt, and reverse increase in Non-Communicable Diseases.
Facility Level for AWP Activity List	Primary level (Level II & III) (including level I)		Expenditure Budget (2019/20) Total	0	0	0	Expenditure Budget (2019/20) Total	0	0	0	3. Reduce the burden of violence and injury.
101- Program 1: Curative and Rehabilitative Health Services			Expenditure Budget (2019/20) Total	0	0	0	Expenditure Budget (2019/20) Total	0	0	0	4. Provide essential health care.
201- Program 2: Preventive and Promotive Health Services			Expenditure Budget (2019/20) Total	0	0	0	Expenditure Budget (2019/20) Total	0	0	0	5. Strengthen collaboration with health care providers.
301- Program 3: General Administration, Planning, Management Support and Coordination			Expenditure Budget (2019/20) Total	0	0	0	Expenditure Budget (2019/20) Total	0	0	0	6. Access.
401- Program 4: Universal Health Coverage			Expenditure Budget (2019/20) Total	0	0	0	Expenditure Budget (2019/20) Total	0	0	0	7. Quality and safety of care.

#	Sub-Program Name	Output Name	Activity Name	FY1				Source of Fund	On / Off Budget	Remarks	Planned Budget			Expenditure Budget (2019/20) Distribution Plan	Expenditure Budget (2019/20) Distribution Plan	Realization of Receipts (2019/20)	Actual Expenditure (2019/20)	Related Health Indicators
				Q1	Q2	Q3	Q4				2019/20	2020/21	2021/22					
206	HIV Control Interventions	None	Defaulter tracing (HIV)															
207	TB Control Interventions	None	Defaulter tracing (TB)															
211	Environmental Health, Water and Sanitation Interventions	None	Waste management															
211	Environmental Health, Water and Sanitation Interventions	None	Drilling of boreholes, construction of water reservoirs and construction of tanks															
211	Environmental Health, Water and Sanitation Interventions	None	Purchase of plastic water tanks for rain water harvesting															
211	Environmental Health, Water and Sanitation Interventions	None	Maintenance of boreholes and tanks															
212	School Health Interventions	None	School health programs															
213	Community Health - Level I interventions	None	Establish functional community units															
214	Community Health - Level II interventions	None	Carry out Action Day - Quarterly (CL)															
214	Community Health - Level II interventions	None	Carry out Dialogue Day - Monthly (CL)															
214	Health Education and Promotion	None	Held facility daily health talks															
301	Health workers and Human Resource Management	None	Information dissemination															
301	Health workers and Human Resource Management	None	Personnel emoluments for existing staff															
301	Health workers and Human Resource Management	None	Staffs															
301	Health workers and Human Resource Management	None	Wages (Contracted Staff)															
302	Construction and Maintenance of Buildings	None	Construction of wards															
302	Construction and Maintenance of Buildings	None	Construction and expansion of laboratories															
302	Construction and Maintenance of Buildings	None	Construction and equipping of laundry departments															
302	Construction and Maintenance of Buildings	None	Facility master plans															
302	Construction and Maintenance of Buildings	None	Removal of asbestos and replacement of the roof															
302	Construction and Maintenance of Buildings	None	Create basic infrastructure in health centers to have standard services offered at health center level															
302	Construction and Maintenance of Buildings	None	Fencing of facilities															
302	Construction and Maintenance of Buildings	None	Routine maintenance for plants															

The left part of this Sheet is Section 3.2 of AWP. This worksheet, however, deals with more information in darker part (right side).

\*The users just select activities from the list selected by its level and cost each activity by line-item using the **costing sheet** (click the cell in Planned Budget Column to move to Costing Sheet)

Activity		Defaulter tracing (HIV)	
		2019/20	2020/21
Total		0	0
Line Item			
R	2110100 Basic Salaries Permanent Employees		
R	2110201 Contractual Wages		
R	2110202 Casual Labour Wages		
R	2110301 House Allowance		
R	2110314 Transport allowance (Commuter allowance)		
R	2110315 Extraneous allowance		
R	2110318 Non practising allowance		
R	2110320 Leave allowance		
R	2110322 Risk allowance		
R	2110323 Late duty allowance		
R	2210101 Electricity		
R	2210102 Water & sewerage charges		
R	2210103 Gas expenses		
R	2210201 Telephone, Telex, Facsimile and Mobile Phone Services		
R	2210202 Internet connection		
R	2210203 Courier and Postal Services		
R	2210302 Accommodation - Domestic Travel		
R	2210303 Daily Subsistence Allowance		
R	2210305 Repatriation costs		
R	2210401 Travel Costs (airlines, bus, railway, etc.)		
R	2210402 International per diem		
R	2210502 Publishing and Printing Services		
R	2210503 Subscription to newspaper and periodicals		
R	2210504 Advertising, Announcements and Publicity		



County	Karicho	Prepared by		Planned Budget Total	
Sub-County		Contact (e-mail & tel)		2019/20	
Health Facility		Designation		Planned Total	0
Facility Level for AWP Activity List	Primary level (Level II & III)*including level I			Enter Ceiling Amount	
101- Program 1: Curative and Rehabilitative Health Services 201- Program 2: Preventive and Promotive Health Services 301- Program 3: General Administration, Planning, Management Support and Coordination *401- Program 4: Universal Health Coverage				Remaining Balance	0

#	Sub-Program Name	Output Name	Activity Name	FY1				Source of Fund	On / Off Budget	Remarks	Planned Budget
				Q1	Q2	Q3	Q4				
206	HIV Control Interventions	None	Defaulter tracing ( HIV)								
207	TB Control Interventions	None	Defaulter tracing ( TB )								
211	Environmental Health, Water and Sanitation Interventions	None	Waste management								
211	Environmental Health, Water and Sanitation Interventions	None	Drilling of boreholes, construction of water reservoir and construction of tanks								
211	Environmental Health, Water and Sanitation Interventions	None	Purchase of plastic water tanks for rain water harvesting								
211	Environmental Health, Water and Sanitation Interventions	None	Maintenance of boreholes and tanks								
212	School Health										
213	Community Health Interventions		Activity								
213	Community Health Interventions		Defaulter tracing ( HIV)								
213	Community Health Interventions										
213	Community Health Interventions		Total	2019/20	2020/21	0					
214	Health Education	R	Line Item	2019/20	2020/21						
301	Health Workforce	R	2110100 Basic Salaries Permanent Employees								
301	Health Workforce	R	2110201 Contractual Wages								
301	Health Workforce	R	2110202 Casual Labour Wages								
301	Health Workforce	R	2110301 House Allowance								
301	Health Workforce	R	2110314 Transport allowance (Commuter allowance)								
301	Health Workforce	R	2110315 Extraneous allowance								
301	Health Workforce	R	2110318 Non practising allowance								
301	Health Workforce	R	2110320 Leave allowance								
301	Health Workforce	R	2110322 Risk allowance								
301	Health Workforce	R	2110323 Late duty allowance								
302	Construction	R	2210101 Electricity								
302	Construction	R	2210102 Water & sewerage charges								
302	Construction	R	2210103 Gas expenses								
302	Construction	R	2210201 Telephone, Telex, Facsimile and Mobile Phone Services								
302	Construction	R	2210202 Internet connection								
302	Construction	R	2210203 Courier and Postal Services								
302	Construction	R	2210302 Accommodation - Domestic Travel								
302	Construction	R	2210303 Daily Subsistence Allowance								
302	Construction	R	2210306 Repatriation costs								
302	Construction	R	2210401 Travel Costs (airlines, bus, railway, etc.)								
302	Construction	R	2210402 International per diem								
302	Construction	R	2210502 Publishing and Printing Services								
302	Construction	R	2210503 Subscription to newspaper and periodicals								
302	Construction	R	2210504 Advertising, Awareness and Publicity								

### The 'left side' of AWP Sheet (AWP Section 3.2)

Set 'Ceiling amount' of your organization before costing. Once activity cost is cumulated, the balance from the ceiling amount is displayed.

Enter your name, contact number/ email and your designation (Your organization is set automatically from the main sheet)

Choose activity which your organization plans and choose X under the implementation period from the dropdown list.

Select the main source of fund from the dropdown list. On/Off budget distinction is preset.

Indicate the number of goods and people or other fund sources if applicable.

Double click the cell to move to **Costing Sheet** for costing each activity.

Costing shall be done on line-item basis. Multiple line-items may be necessary for costing each activity.

Set ceiling amount for all the three years (normally 10% increase is expected for each year) to avoid over budgeting

Set the costing of each activity for the outer two years of MTEF as well, if it continues for those years.

Double-click the cell in the column of **Budgeting Sheet** to allocate approved amount for each activity once annual Budget is approved,. Reflect Revised Budget once it is approved during the fiscal year in the same way.

‘**Receipts**’ (funded total amount) total is automatically updated once financial information is added in the Financial Record Sheet. Receipts amount can be re-allocated to each activity to set allowed amount for spending

‘Receipts’ (funded total amount) total is automatically updated once financial information is added in the Financial Record Sheet. Receipts amount can be re-allocated to each activity to set allowed amount for spending

Planned Budget Total		
2019/20	2020/21	2021/22
0	0	0
0	0	0

[illegible]

	Estimated Budget (2019/20) Total	Revised Budget (2019/20) Total	Receipts (2019/20) Total
Where whole Allocation			0
Re-distributed Amount	0	0	0
Remaining Balance	0	0	0

[illegible]

Actual Expenditure (2019-20) Total	0
---------------------------------------	---

Health Indicators are categorized from

1. Eliminate Communicable Conditions:
2. Halt, and reverse increase in Non-Comm
3. Reduce the burden of violence and inj
4. Provide essential health care:
5. Strengthen collaboration with health re
6. Access:
7. Quality and safety of care:

[illegible]

Actual expenditure of each activity is automatically reflected once **Financial Record Sheet** is updated.

Select indicators from the drop-down list. Each activity is set to improve certain indicators, but it may improve more than one indicator. You can, therefore, select up to five indicators for each activity.

**VII. Financial Record Sheet: Button (3)**

This Financial Record Sheet (electric cashbook) can allow users to enter financial transaction based on line-items and activities.

[illegible]

# VIII. PBB Plan by Line Item Sheet: **Button (4)**=(Auto-generated Sheet)

PBB Plan by Line Item Sheet is an analysis sheet automatically generated once AWP and Financial Record Sheets are updated. Costed amount of each activity in AWP sheet is automatically sorted into PBB/ line-item based details. Three multiple year MTEF budget in PBB format is prepared either by program by program or by Vote as a whole (See Vote Budget Sheet). The users can compare costing information as well as approved budget amount with actual expenditure in this sheet during the year.

PBB Plan by Line Item				On / Off Budget					
County		Kericho		<input type="radio"/> All Sources <input type="radio"/> On Budget only <input checked="" type="radio"/> Off Budget only					
Sub-County									
Health Facility									
Programs				Plan			Final Estimates (2019/20)	Actual Expenditure (2019/20)	Expenditure / Final Estimates (%)
				2019/20	2020/21	2021/22			
Program 1 : Curative and Rehabilitative Health Services				0	0	0	0	0	0%
Program 2 : Preventive and Promotive Health Services				0	0	0	0	0	0%
Program 3 : General Administration, Planning, Management Support and Coordination				0	0	0	0	0	0%
Program 4 : UHC				0	0	0	0	0	0%
				0	0	0	0	0	0%
				0	0	0	0	0	0%
Total				0	0	0	0	0	0%
Prog	Line Item			Plan			Final Estimates (2019/20)	Actual Expenditure (2019/20)	Expenditure / Final Estimates (%)
				2019/20	2020/21	2021/22			
P 1	R	2110100	Basic Salaries: Permanent Employees	0	0	0	0	0	0%
P 1	R	2110201	Contractual Wages	0	0	0	0	0	0%
P 1	R	2110202	Casual Labour Wages	0	0	0	0	0	0%
P 1	R	2110301	Home Allowance	0	0	0	0	0	0%
P 1	R	2110314	Transport allowance (Commuter allowance)	0	0	0	0	0	0%
P 1	R	2110315	Extraneous allowance	0	0	0	0	0	0%
P 1	R	2110318	Non practicing allowance	0	0	0	0	0	0%
P 1	R	2110320	Leave allowance	0	0	0	0	0	0%
P 1	R	2110322	Risk allowance	0	0	0	0	0	0%
P 1	R	2110323	Late duty allowance	0	0	0	0	0	0%
P 1	R	2210101	Electricity	0	0	0	0	0	0%
P 1	R	2210102	Water & sewerage charges	0	0	0	0	0	0%
P 1	R	2210103	Gas expenses	0	0	0	0	0	0%
P 1	R	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	0	0	0	0	0	0%
P 1	R	2210202	Internet connection	0	0	0	0	0	0%
P 1	R	2210203	Courier and Postal Services	0	0	0	0	0	0%
P 1	R	2210302	Accommodation - Domestic Travel	0	0	0	0	0	0%
P 1	R	2210303	Daily Subsistence Allowance	0	0	0	0	0	0%
P 1	R	2210306	Repatriation costs	0	0	0	0	0	0%
P 1	R	2210401	Travel Costs (airlines, bus, railway, etc.)	0	0	0	0	0	0%
P 1	R	2210402	International per diem	0	0	0	0	0	0%
P 1	R	2210502	Publishing and Printing Services	0	0	0	0	0	0%
P 1	R	2210503	Subscription to newspaper and periodicals	0	0	0	0	0	0%
P 1	R	2210504	Advertising, Awareness and Publicity Campaigns	0	0	0	0	0	0%
P 1	R	2210604	Distribution of Drugs	0	0	0	0	0	0%
P 1	R	2210701	Travel, Accommodation and Training Allowance	0	0	0	0	0	0%
P 1	R	2210702	Remuneration of Instructors and contract based training services	0	0	0	0	0	0%
P 1	R	2210704	Hire of Training Facilities and Equipment	0	0	0	0	0	0%
P 1	R	2210706	Tuition Fees	0	0	0	0	0	0%
P 1	R	2210712	Training Allowance	0	0	0	0	0	0%
P 1	R	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	0	0	0	0	0	0%
P 1	R	2210802	Rental, Committee, Conferences and Seminars	0	0	0	0	0	0%

Select the cost and expenditure information by On or Off Budget sources, or All sources.

Once AWP sheet is prepared for three-year budget, the details are captured here. Program by program amount (upper part) and line-item based amount (lower part) are indicated simultaneously.

Final estimate (approved budget at the beginning of the FY or revised budget) and expenditure information are automatically reflected. The ratio is calculated automatically..

**IX. Budget by Source of Fund Sheet: Button (4)=(Auto-generated Sheet)**

Funding Sources are pre-set and the list appears in this sheet. The planned budget of each source is calculated based on the data in AWP Sheet. (\*Note that some funding sources may only provide their committed amount. It is, however, important how much funding is expected from these sources.) Once available funds are executed and recorded in this tool (in Financial Record Sheet), the absorption rate is also calculated in this sheet.

Budget by Source of Fund			Normally there are 3 Programs				Estimates and Expenditure information compared with each source's total				
County	Kericho										
Sub-County											
Health Facility											
			Planned Budget (2019/20)								
			Program 1 : Curative and Rehabilitative Health Services	Program 2 : Preventive and Promotive Health Services	Program 3 : General Administration, Planning, Management Support and Coordination	Program 4 : UHC		Total			
Total			56,000	2,522	11,467	0	0	69,989	Final Estimates (2019/20)	Actual Expenditure (2019/20)	Expenditure / Final Estimates (%)
									54,000	60,000	111%
Type of Funding Source	Source Code	Source of Fund	Planned Budget (2019/20)						Final Estimates (2019/20)	Actual Expenditure (2019/20)	Expenditure / Final Estimates (%)
			Program 1 : Curative and Rehabilitative Health Services	Program 2 : Preventive and Promotive Health Services	Program 3 : General Administration, Planning, Management Support and Coordination	Program 4 : UHC		Total			
Public Sources	101	County Government	0	0	0	0	0	0	0	0	0%
Public Sources	102	Central Government (conditional Grants)	0	0	0	0	0	0	0	0	0%
Public Sources	103	User fees	0	0	0	0	0	0	0	0	0%
Public Sources	104	Constituency Development Fund	0	0	0	0	0	0	0	0	0%
Public Sources	105	NHIF	50,000	0	0	0	0	50,000	54,000	60,000	111%
Public Sources	106	UHC (Universal Health Coverage) Fund	0	0	11,467	0	0	11,467	0	0	0%
Development Partners	201	Africa Development Bank	0	0	0	0	0	0	0	0	0%
Development Partners	202	Clinton Foundation	0	0	0	0	0	0	0	0	0%
Development Partners	203	Danish Government (DANIDA)	0	0	0	0	0	0	0	0	0%
Development Partners	204	UK Government (DfID)	0	0	0	0	0	0	0	0	0%
Development Partners	205	European Commission	0	0	0	0	0	0	0	0	0%
Development Partners	206	German Government (GIZ)	0	0	0	0	0	0	0	0	0%
Development Partners	207	Italian Government	0	0	0	0	0	0	0	0	0%
Development Partners	208	Japanese Government (JICA)	0	2,522	0	0	0	2,522	0	0	0%
Development Partners	209	Netherlands Government	0	0	0	0	0	0	0	0	0%
Development Partners	210	UN agency (UNAIDS)	0	0	0	0	0	0	0	0	0%
Development Partners	211	UN agency (UNFPA)	0	0	0	0	0	0	0	0	0%
Development Partners	212	UN agency (UNICEF)	0	0	0	0	0	0	0	0	0%
Development Partners	213	World Bank (WB)	0	0	0	0	0	0	0	0	0%
Development Partners	214	UN agency (WHO)	6,000	0	0	0	0	6,000	0	0	0%
Development Partners	215	US Government (USAID / APHIA 2)	0	0	0	0	0	0	0	0	0%
Community / NGO	301	NGO / CSO (specify)	0	0	0	0	0	0	0	0	0%
Community / NGO	302	Kenya Episcopal Conference (KEC)	0	0	0	0	0	0	0	0	0%
Community / NGO	303	Christian Health Association of Kenya (CHAK)	0	0	0	0	0	0	0	0	0%
Community / NGO	304	Supreme Council of Kenya Muslims (SUPKEM)	0	0	0	0	0	0	0	0	0%
Community / NGO	305	HANDS	0	0	0	0	0	0	0	0	0%
Community / NGO	306	Brighter Communities World Wide	0	0	0	0	0	0	0	0	0%
Not specified	401	Unilever Tea Company Ltd	0	0	0	0	0	0	0	0	0%
Not specified	402	James Finlay Ltd.	0	0	0	0	0	0	0	0	0%

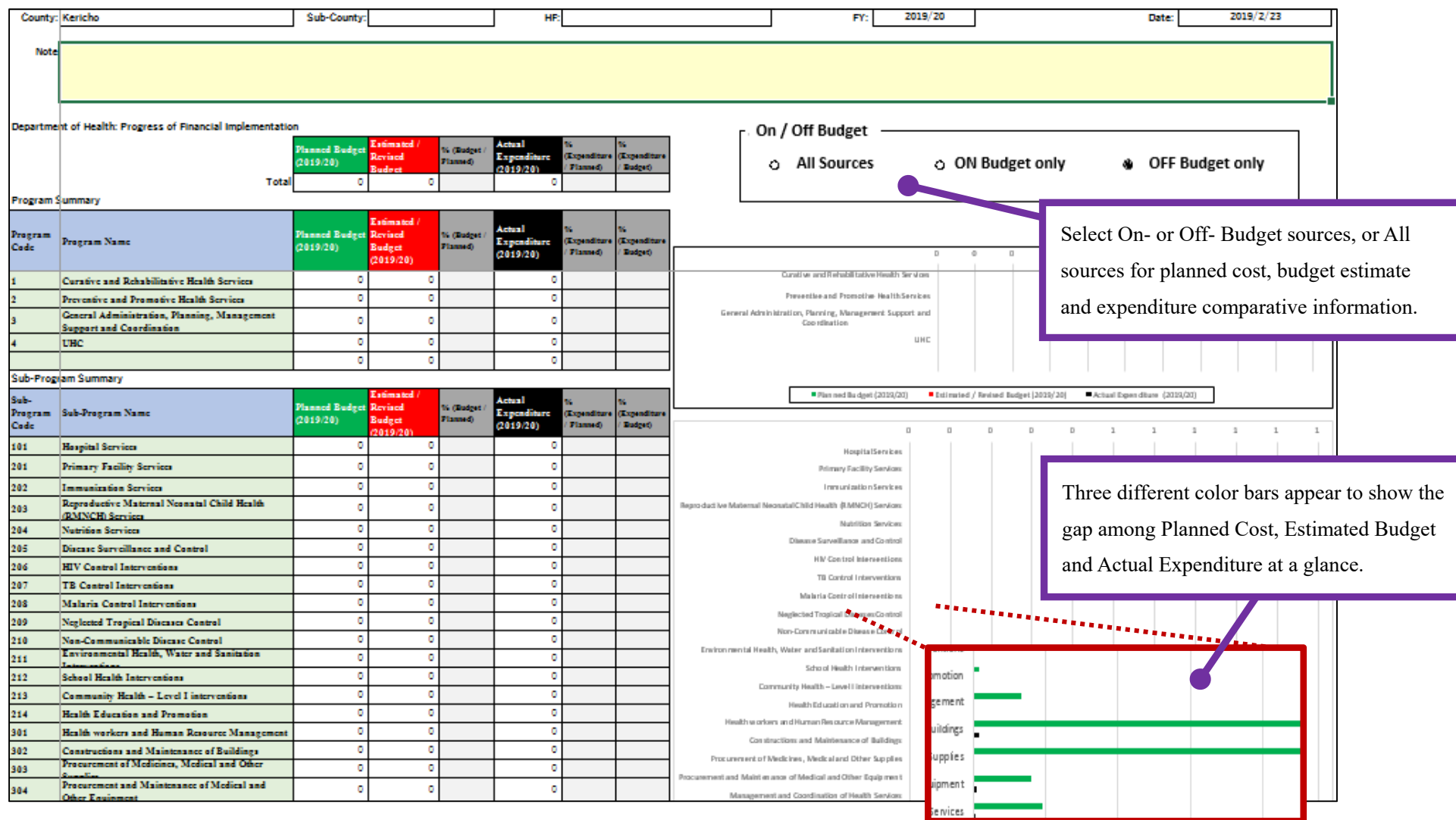
Normally there are 3 Programs

Estimates and Expenditure information is compared with each source's total



## X. Dashboard sheet: Press the button (4)- an Auto-generated sheet

Dashboard sheet is one-pager summary of program/ sub-program based planned cost, estimated budget and actual expenditure in comparison. Once information is cumulated, the comparative bar chart also appears to visualize the figures. This can be used as a progress report to the management at any time frame during the fiscal year.



## XI. Summary Reports: Press the button (4)- an Auto-generated sheet

Four types of financial reports are generated based on the information in Financial Record Sheets. The types of the reports are: (1) program/ sub-program level, (2) output level, (3) activity level details, and (4) line-item based analysis. Here is a sample of Program/ Sub-program-based report. These are monthly, quarterly, biannually and annually summary. You can also select fund source-based information.

Results Summary	
Fiscal Year	2019/20
County	Kericho
Sub-County	
Health Facility	

Summary of Funding and Expenditure																		
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Q1	Q2	Q3	Q4	Biannual	Annual
Receipts Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditure Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

A. Expenditure Summary by Program																		
Program Name	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Q1	Q2	Q3	Q4	Biannual	Annual
1 Curative and Rehabilitative Health Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2 Preventive and Promotive Health Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 General Administration, Planning	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 LHC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

B. Expenditure Summary by Sub-Program																		
Sub-Program Name	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Q1	Q2	Q3	Q4	Biannual	Annual
101 Hospital Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
101 Primary Facility Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
102 Immunization Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
102 Reproductive Maternal Neonatal Child	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
104 Nutrition Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
105 Disease Surveillance and Control	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
106 HIV Control Interventions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
107 TB Control Interventions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
108 Malaria Control Interventions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
109 Neglected Tropical Disease Control	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
110 Non-Communicable Disease Control	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
111 Environmental Health, Water and Sanitation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
112 School Health Interventions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
112 Community Health – Level 1 Interventions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
114 Health Education and Promotion	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
201 Health workers and Human Resource	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
202 Construction and Maintenance of Buildings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
203 Procurement of Medicines, Medical and	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
204 Procurement and Maintenance of Medical	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
205 Management and Coordination of Health	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
206 Health Sector Planning, Budgeting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

☒ All sources of fund

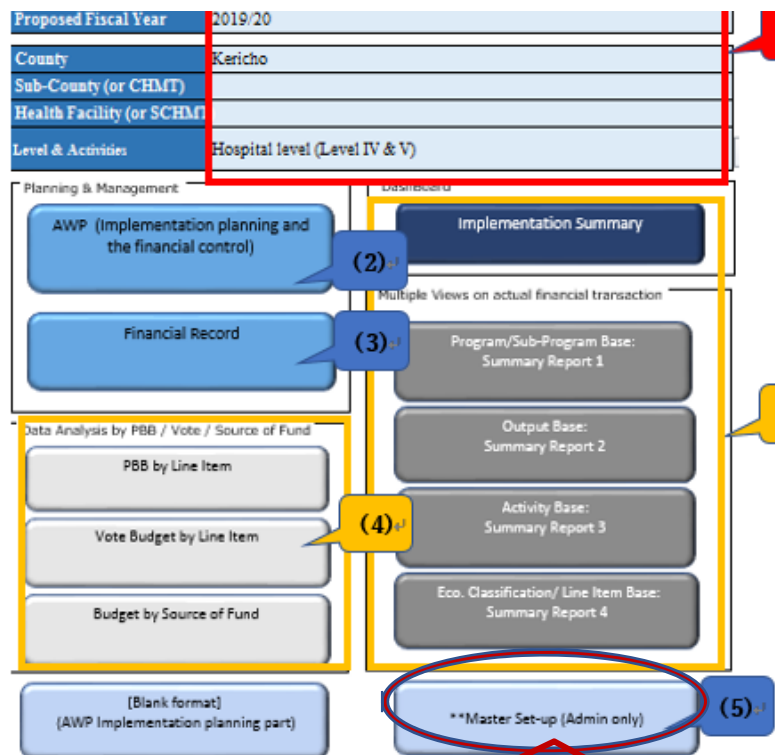
Source of fund

Default setting is supposed to be ‘All sources’ (See if it is ticked so). If you need to see or report fund source-based information, select it from the drop-down list.

■ Reference: ‘**Master set-up**’: Press the button (5)

Master set-up button is to set basic data of your county.

Administrator(s) appointed among CDOH are required to set up the basic data in time for distribution to different levels as is shown in “V. Work Flow”. Administrator(s) are not necessarily an IT person but those who know health activities, line-items and health indicators. CDOH is expected to appoint at least one, ideally three administrators for the Tool.



This is where Administrator works on. Entering here needs password (See Administrator’s Manual).

● “Set -up information” is as follows (the details are explained in ‘Administrator’s Manual’):

- Sub-County names
- Health Facility names
- Program list (national standard program framework)
- Sub-Program list (the standard list is provided by MOH but the list can be customized)
- Output list (the standard list is provided by MOH but most of them are “None”. It should be customized)
- Activity list (This should be standardized for your CDOH. All planned activities for all levels should be pre-set for consolidation purpose)
- Line-items (There are ‘Recurrent’ and ‘Development’ line-items, which may not change often. They are used for planning activities and expenditure monitoring)
- Health indicators (The indicators for APR should be listed)
- Source of Fund (Standard list of Fund Sources is provided but the list can be customized. Please set-up On-Budget or Off-Budget for each Fund Source)

\*Note: Other set-up component (Economic Classification) is unlikely to be revised

## Data Consolidation (with 'Data Aggregation Tool')

MTEF Management Tool is used by various levels of organizations among CDOH. For Data Consolidation, all prepared tools by various health organizations under a CDOH should be collected first and save the files in a newly created folder with a unique name. Then, open 'MTEF Management Data Aggregation Tool' (See below right 'Main Sheet'). This is used both for planning and reviewing work, and frequent reporting to the management level.

The main sheet appears once the tool is opened. What it to be done is either to click the button for aggregation or the button for clearing contents.

It is recommended to save this consolidated file with original name with DATE from time to time so that the history of consolidated data remained, and the future data comparison is also possible.

Once another set of tools with updated data is consolidated, either clear the contents from the button indicated or aggregate immediately (new consolidated data is over-written).

Once click blue button on the right figure, a Message Box appears. Select (1) FY of the files you will read, (2) County, (3) Type of fund sources (On/Off Budget or All). Then, browse (4) to select a Folder which was created above and saved all MTEF Management Tool files to be consolidated. Then Click 'Aggregation'...It will take time (more than 10 minutes). Please wait until a message of 'how many files are consolidated' appears.

Aggregation Setup

Please select fiscal year for files to be aggregated.

Please select the county to be aggregated.

Please select type of fundsources (On/Off Budget) to be

Please select the folder which MTEF management files are stored in.

Aggregation Cancel

Welcome  
to  
"Data Aggregation Tool for MTEF Management Ver. 3"  
for  
County Department of Health in Kenya

Click here for Aggregation

Click here for Clearing Contents

Supported by JICA-OCCADEP (May 2019)

Japan International Cooperation Agency

## Sheets of Data Aggregation Tool

### (1) Main sheet

Mentioned above.

### (2) HF\_List Sheet

After consolidation is done, HFs under the selected county will be listed and read files are highlighted. As you see on the right table, HF names, Sub-county, aggregated status and file names are listed. You can consolidate by Sub-County or County level as well.

### (3) Dashboard Sheet

Same as above Dash Board ASheet in MTEF Management Tool. Difference is that this is consolidated information.

### (4) AWP Sheet

As you see below in the next page,

AWP format with total cost amount for each activity is automatically generated. The individual activity cost for each organization also appears on the right part of the sheet. It can show up to 100 organizations.

main	HF_list	dashboard	AWP	PBBPlanItem	VoteBudget	SourceBudget
<b>List of Health Facility included in the aggregation</b>						
HF code	Health Facility Name	Sub-County Name	Sub-County Code	Aggregated	Note (File Name)	
101	Kapcheptoror Dispensary	AINAMOI	1	Yes	Kapcheptoror_Level2&3_MTEFmgmtTOOL_V2.5_Kericho.xls	
102	Maso Dispensary	AINAMOI	1	Yes	Maso_Level2&3_MTEFmgmtTOOL_V2.5_Kericho.xlsm	
103	Chesanga Dispensary	AINAMOI	1	Yes	Chesanga_Level2&3_MTEFmgmtTOOL_V2.5_Kericho.xlsm	
104	Kericho County Beyond Zero Mobile Clinic	AINAMOI	1	Yes	Beyond Zero_Level2&3_MTEFmgmtTOOL_V2.5_Kericho.xlsm	
105	GK Prisons Medium Dispensary	AINAMOI	1	Yes	GK Medium Prisons Level2&3_MTEFmgmtTOOL_V2.5_Kericho.xlsm	
106	Chepkoiyo Dispensary	AINAMOI	1	Yes	Chepkoiyo_Level2&3_MTEFmgmtTOOL_V2.5_Kericho.xlsm	
107	Chepsoo	AINAMOI	1	Yes	Chepsoo_Level2&3_MTEFmgmtTOOL_V2.5_Kericho.xlsm	
108	Ketitui Dispensary	AINAMOI	1	Yes	Ketitui_Level2&3_MTEFmgmtTOOL_V2.5_Kericho.xlsm	
109	Samutet Dispensary	AINAMOI	1	Yes	Samutet_Level2&3_MTEFmgmtTOOL_V2.5_Kericho_20190220rev.3	
110	Buchenge Dispensary	AINAMOI	1	Yes	Buchenge_Level2&3_MTEFmgmtTOOL_V2.5_Kericho.xlsm	
111	Manyoror Dispensary	AINAMOI	1	Yes	Manyoror_Level2&3_MTEFmgmtTOOL_V2.5_Kericho.xlsm	
112	Merto Dispensary	AINAMOI	1	Yes	Merto_Level2&3_MTEFmgmtTOOL_V2.5_Kericho.xlsm	
113	Kenegut Dispensary	AINAMOI	1	Yes	Kenegut_Level2&3_MTEFmgmtTOOL_V2- recovered.xlsm	
114	GK Prisons Dispensary (Kericho)	AINAMOI	1	Yes	GK Prison Main_Level2&3_MTEFmgmtTOOL_V2.xlsm	
115	Laliat Dispensary	AINAMOI	1	Yes	Laliat_Level2&3_MTEFmgmtTOOL_V2 (Autosaved).xlsm	
116	Kericho Municipal Health Centre	AINAMOI	1	Yes	Municipal_Level2&3_MTEFmgmtTOOL_V2.5_Kericho.xlsm	
117	Kapkiam Dispensary	AINAMOI	1	Yes	kapkiamLevel2&3_MTEFmgmtTOOL_V2.5_Kericho_20190220rev.xlsm	
118	Ainamoi Health Centre	AINAMOI	1	Yes	Ainamoi_HC_MTEFmgmtTOOL_V2.5_Kericho_20190220rev.xlsm	
119	Kericho District Hospital	AINAMOI	1	Yes	Kericho District_hospital_MTEFmgmtTOOL_V2.5_Kericho.xlsm	
120	Kapsaos	AINAMOI	1	Yes	Kapsaos_Level2&3_MTEFmgmtTOOL_V2.5_Kericho.xlsm	
121	Kericho County Referral Hospital HMT	AINAMOI	1			
122	SCHMT	AINAMOI	1	Yes	Ainamoi Sub County_SCHMT_MTEFmgmtTOOL_V2.5_Kericho_20190220rev.xlsm	



The total of individual HF plans appears here on the left, while individual HF AWP costing plan and remarks appear here on the right.

[illegible]

### (5) PBBPlanItem Sheet

Same as above sheets in MTEF Management Tool which is aggregated budget information by PBB category.

### (6) **VoteBudget Sheet**

Same as above sheets in MTEF Management Tool which is aggregated budget information by Vote category.

### (7) Source Budget Sheet

This is the sheet which indicate the amount of each source by program. This can be compared with budget estimates and actual expenditure.