

Training for Health Committees and Health Staff at Health Unit Level

AUDIT HEALTH UNIT FINANCIAL RECORDS

Financial Management



FACILITATOR GUIDE

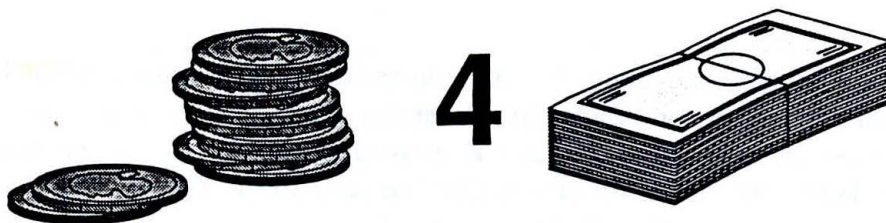


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FACILITATOR INTRODUCTION

MODULE OVERVIEW

Auditing health unit's financial records is important so that the community can account for all money going in and out of the health unit. Auditing should always be done by a person outside the health unit and other than the treasurer. By regularly auditing the health unit's records, the community will have greater confidence that the health committee and health staff are doing their functions responsibly.

Internal auditing can be performed monthly by a community member who has adequate auditing skills. External auditing may occur less often. Auditors from the regional or district office conduct external auditing.

In this module, participants learn how to conduct several auditing tasks. They learn how to resolve discrepancies, prepare a report describing the results of the audit, and provide constructive feedback to the person in charge of the health unit's financial records.

Training Audience

- Auditor/community member responsible for auditing the health unit's financial records
- Treasurer/person responsible for managing the health unit's revenue and expenditures
- Chairperson of the health committee
- Health unit head

Recommended Prerequisite Modules

- *Course Introduction*
- *Community Participation: Organize and Support Health Committee*
- *Financial Management: Manage Revenue and Expenditures*
- *Financial Management: Establish a Budget*
- *Drug/Supply Management: Monitor Daily and Monthly Inventory*

Estimated Length of Module

Entire module 1 day

MODULE PREPARATION

- **Thoroughly read the module** to familiarize yourself with the content.
- **Modify the material** to accurately reflect existing guidelines and procedures for auditing health unit records in the participants' area.
- **Prepare the appropriate flipcharts** that you will need for the module.
- **Prepare the following cash and bank book** on a separate flipchart or blackboard.

Materials

- Pencils - one for each participant
- Notebooks - one for each participant
- Participant Guides - one for each participant
- Two flipchart stands with pads and colored markers or one flipchart stand with pad and colored markers and one blackboard with colored chalk
- Calculators - one for each facilitator and participant, if possible

CASH AND BANK BOOK

Name of District: URD Name of Health Unit: Bamali

Name of responsible person: Sabali Month: June Year: 1996

Ref no.	Date	Description (transaction)	Budget Category	Bank			Cash			Total Balance
				Debit (out)	Credit (in)	Balance	Debit (out)	Credit (in)	Balance	
	1/6/96	Balance brought forward	--			1,925			155	2,080
101	3/6/96	payment for drugs cheque 0012K	D	260		1,665			155	1,820
102	7/6/96	laboratory receipts 0691-0695	U			1,665		10	165	1,830
103	7/6/96	drug receipts 1113-1117	D			1,665		25	190	1,855
104	9/6/96	office supplies	O	25		1,640			190	1,830
105	10/6/96	consultation receipts 0701-0717	U			1,640		15	205	1,845
106	10/6/96	drug receipts 1118-1137	D			1,640		35	240	1,880
107	12/6/96	fuel for cold-chain	F			1,640	15		225	1,865
108	13/6/96	bank deposit	--		150	1,790	150		75	1,865
109	16/6/96	fuel for outreach	FO			1,790	10		65	1,855
110	16/6/96	vehicle maintenance tire repair	V			1,790	50		15	1,805
111	17/6/96	consultation receipts 0718-0722	U			1,790		18	35	1,825
Totals				285	150	1,790	225	105	140	1,930
Balance carried forward						1,790			140	1,930

HOW TO CONDUCT PERFORMANCE CHECKS AND PRACTICE EXERCISES

Follow these guidelines when you conduct Performance Checks or Practice Exercises:

Before You Conduct a Performance Check/Practice Exercise

- Thoroughly read the appropriate Module Preparation section and entire Performance Check/Practice Exercise.
- Modify the Performance Check/Practice Exercise to reflect local procedures and policies. You also may need to adapt the Performance Check/Practice Exercises to fit the availability of local resources.
- Make all necessary preparations (e.g., make copies of forms).
- Work through the Performance Check/Practice Exercise to make sure you understand how to conduct the activity.
- Prepare answers to the Performance Check/Practice Exercise.
- Review the Performance Check/Practice Exercise the day before you teach the module.

During the Performance Check/Practice Exercise

- Read all instructions to participants. Answer any questions they may have about the instructions.
- Circulate among the participants while they are working to answer any questions. Be attentive so that you can correct any errors or misunderstandings.
- Take notes on the common difficulties participants may be experiencing.
- If a participant or group does not successfully complete the Performance Check/Practice Exercise, explain what is incorrect. Ask the participant(s) to redo the work. If needed, refer the participant(s) to someone who has fulfilled the objective.
- If a participant or group fulfilled the objective, give positive feedback.
- Listen carefully during group presentations. If you see any errors, first ask other participants to provide feedback to the presenters. If the error is not corrected by the participants themselves, explain what participants are doing incorrectly. Work through an example, if needed.

FINANCIAL MANAGEMENT: AUDIT HEALTH UNIT FINANCIAL RECORDS

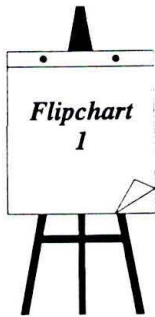
Welcome Participants

Introduce yourself and welcome participants to the training. Ask participants to introduce themselves if this is the first time they are working together on a module.

Introduction

- The retention and use of money in the health unit makes auditing health unit records essential.
- During auditing, financial records are checked for accuracy.
- **Auditing should be done regularly to ensure accountability to the community.**
- Usually the Treasurer is responsible for managing the health unit's revenue and expenditures.
- **Someone other than the Treasurer should make sure that all the money going in and out of the health unit is accounted for.**
- **The Treasurer will use the results of the audit to resolve any discrepancies and to improve the way the health unit manages money on a daily basis.**

Learning Objectives



- The objectives for this module are:

Learning Objectives

At the end of the session, participants will be able to perform the following auditing tasks:

1. Compare the cash and bank book balance with the actual amount of money in the health unit and in the bank.
2. Check cash and bank book debit entries.
3. Check the cash and bank book credit entries.
4. Check the budget item expenditure forms for accuracy and to determine whether expenditures have exceeded budgeted amounts.
5. Cross-check the health unit receipts with the patient register.
6. Make sure inventory records match actual supply available.
7. Make recommendations for resolving any discrepancies found.

Overview of Learning Process

- During this module, you will learn how to conduct an audit of health unit records.

Before you teach the module contents, briefly review the following financial records and accounting forms:

- *cash and bank book*

(continued)

- *receipt books*
- *exemptions and debtors books*
- *cheque book*
- *bank book and bank statement*
- *budget item expenditure forms*
- *purchase receipts*

Refer participants to the Financial Management: Manage Revenue and Expenditures module for more information, as necessary.

Overview of Auditing

- What does "auditing" mean?

Solicit responses. Answer:

- *Auditing is a formal examination and verification of financial records. It should always be done by a person outside the health unit.*
- There are two types of audits: internal and external.
- **During internal auditing, someone from the community but other than the one in charge of the daily financial management of the health unit checks the financial records to make sure they are accurate and complete.**
- Who can conduct internal auditing in your health unit?

Solicit responses. Answers may include:

(continued)

- *a community member trained in auditing*
- *the health committee auditor*
- **Internal auditing can be done on a monthly basis.**
- Discuss the results from internal auditing during health committee meetings.
- **During external auditing, someone from outside the community** formally examines the health unit's financial records to verify that money is accounted for.
- **Auditors from the district or regional level can conduct external audits.**
- If you regularly perform internal auditing and if you resolve discrepancies, the external auditor should find the health unit's financial records in order.
- During auditing, check your health unit's financial records to:
 - know the actual amount of money in the health unit and in the bank
 - make sure that all revenue and expenditures are accounted for
 - make sure that expenditures have not exceeded the amount budgeted

Select an Auditor

- Your health committee is responsible for selecting an internal auditor.
- What qualities and skills should an auditor have?



Solicit responses. Possible answers:

Auditor's Skills and Qualities

- excellent mathematical skills
- excellent problem-solving skills
- thoroughness
- trustworthy
- ability to provide constructive feedback

- Your health committee should select an auditor when it establishes how it will manage its revenue and expenditures.
- Work with the District Management Team (DMT) to select the auditor. Discuss the qualifications that the candidate should have and if the candidate will need any specific training.

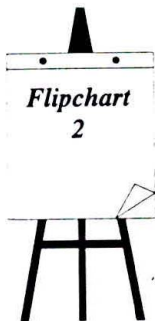
Discuss with participants how to select an auditor in their area. Ask participants to describe how they would:

- *inform the community about the available position*
- *decide who will conduct interviews*

(continued)

- *decide what information to collect from applicants*
- *decide who will make the final selection decision*
- After your health committee selects an internal auditor, decide whether to give the auditor financial support (e.g., transportation costs).
- **Your health committee should make sure that the auditor is well-trained before taking on the job responsibility.**
- The auditor has five main tasks:

Review the following flipchart:



Auditor's Tasks

1. Check accuracy of health unit financial records, making appropriate cross-references.
2. Make sure inventory records match actual supply available.
3. Make sure salaries are going to real employees.
4. Determine how the Treasurer has maintained and organized the financial records.
5. Make recommendations for resolving any discrepancies.

Explain to participants that they will learn how to perform each task as they work through the module.

Step 1 - Check Accuracy of Health Unit Financial Records, Making Appropriate Cross-References

Ask participants what cross-reference means.

Explain that cross-reference or cross-checking is comparing two or more financial records to make sure records are correct and money is accounted for.

Discuss with participants which financial records they should cross-check to make sure their records are accurate.

Refer to the following flipchart.



How to Check Accuracy of Information in Health Unit Records

- a. Compare the cash and bank book balance with the actual amount of money in the health unit and in the bank
- b. Check the cash and bank book debit entries
- c. Check the cash and bank book credit entries
- d. Check the balance columns in the cash and bank book for accuracy
- e. Check the budget item expenditure forms for accuracy and determine whether expenditures have exceeded budgeted amounts
- f. Cross-check patient receipts, debtors and exemptions book with patient registers

Explain to participants that they will use the cash and bank book to complete most auditing tasks.

a. Compare the Cash and Bank Book Balance with the Actual Amount of Money Kept in the Health Unit and in the Bank

- Take the current balance of your cash and bank book at the time of your audit.
- Count the money kept at the health unit.
- Compare this amount of money with the balance column in the cash section of the cash and bank book.
- Identify any discrepancy. Find out the cause of any discrepancy found (loan, mathematical errors in the cash and bankbook, etc...).

Ask participants how they could find how much money is kept in the bank.

Solicit responses. Possible answers:

- *look at the ending balance of the most recent bank statement*
- *look at the ending balance in the bank book*
- Compare the ending balance of the bank statement or bank book with the balance of the bank section of the cash and bank book on the same date.
- Note any discrepancy.

Example: Ask participants to refer to the account statement on the following pages.

On 8 July 1996, the ending balance is \$2,000.00. The balance column of the bank section in the cash and bank book should indicate the same amount of money on the same date.

b. Check Cash and Bank Book Debit Entries

- Why is it important to make sure that each debit entry in the cash and bank book is correct?

Solicit responses. Possible answers:

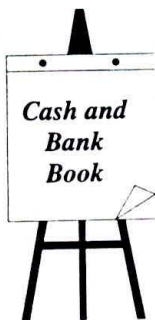
- *to make sure records are accurate*
- *to make sure all money is accounted for*
- *to make sure money has been spent on actual expenditures*

- Verify entries in both **Debit** columns of the cash and bank book.

Refer to the sample cash and bank book you prepared on the flipchart or board before training.

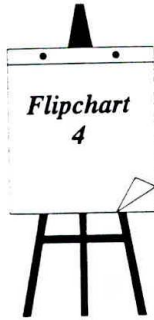
Refer to the completed example on page 21, as needed.

- Check that debit entries are accurate by cross-checking other health unit financial records, such as purchase receipts, bank statements, cheque book.



(continued)

- To audit Cash Debit entries in the cash and bank book:



How to Audit Debit Entries in the Cash Section of the Cash and Bank Book

1. Refer to the pages in the cash and bank book for the period you are auditing.
2. For each Cash Debit entry:
 - Find the corresponding purchase receipt and compare the amounts. Note any discrepancies.
3. For each Cash Debit entry that is a bank deposit:
 - Check the bank statement and bank book to verify the deposit. Note any discrepancies.
 - Make sure that the correct amount has been transferred from the Cash section to the Bank section of the cash and bank book. Note any discrepancies.

Emphasize that participants should always obtain a receipt when they pay for something.

Exercise for Auditing Debit Entries in the Cash Section of the Cash and Bank Book

Work with participants to cross-check the two Cash section Debit entries below:

12/6/96 *fuel for cold-chain*

13/6/96 *bank deposit*

Use the sample cash and bank book, purchase receipt, bank statement, and bank book on the following pages.

(continued)

Follow the steps on Flipchart 4 to audit the entries. Note any discrepancies.

Answer: There is a discrepancy between the cash and bank book and the bank statement for the 13/6/96 bank deposit. The bank statement and bank book both show that \$50 was deposited, not \$150.

CASH AND BANK BOOK

Name of District: URD Name of Health Unit: Bamali

Name of responsible person: Sabali Month: June Year: 1996

Ref no.	Date	Description (transaction)	Budget Category	Bank			Cash			Total Balance
				Debit (out)	Credit (in)	Balance	Debit (out)	Credit (in)	Balance	
	1/6/96	Balance brought forward	--			1,925			155	2,080
101	3/6/96	payment for drugs cheque 0012K	D	260		1,665			155	1,820
102	7/6/96	laboratory receipts 0691-0695	U			1,665		10	165	1,830
103	7/6/96	drug receipts 1113-1117	D			1,665		25	190	1,855
104	9/6/96	office supplies	O	25		1,640			190	1,830
105	10/6/96	consultation receipts 0701-0717	U			1,640		15	205	1,845
106	10/6/96	drug receipts 1118-1137	D			1,640		35	240	1,880
107	12/6/96	fuel for cold-chain	F			1,640	15		225	1,865
108	13/6/96	bank deposit	--		150	1,790	150		75	1,865
109	16/6/96	fuel for outreach	FO			1,790	10		65	1,855
110	16/6/96	vehicle maintenance tire repair	V			1,790	50		15	1,805
111	17/6/96	consultation receipts 0718-0722	U			1,790		18	35	1,825
Totals				285	150	1,790	225	105	140	1,930
Balance carried forward						1,790			140	1,930

Receipt No. 12860149

12/6/96

**Elf Petrol
Saregambe, URD**

5 litres fuel @ \$3.00 per litre \$15.00

Total amount due \$15.00

Total amount paid **\$15.00**

**ACCOUNT STATEMENT
Statement Date: July 8, 1996**

Standard Bank
Commerce Street
Tokama, URD

Mr. Sabali Mbwoto
Bamali Health Committee
Bamali, URD

Summary for Account No. 23954-1294-82

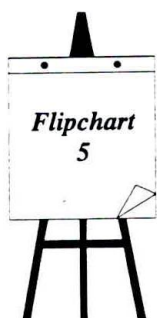
Beginning Balance	\$1,925.00
Total Deposits	150.00
Interest This Period	--
Total Withdrawals	75.00
Service Charges	--
Ending Balance	\$2,000.00

Description of Account Transactions

Transaction	Date	Amount	Balance
Beginning Balance	1/6/96	--	\$1,925.00
Deposit	13/6/96	\$50.00	\$1,975.00
Withdrawal	22/6/96	\$75.00	\$1,900.00
Deposit	26/6/96	\$100.00	\$2,000.00

BANK BOOK					
District <u>URD</u>		Health Unit <u>Bamali</u>			
Date	Description	No.	In	Out	Balance
13/6/96	Deposit	D08	\$50		\$1,975
19/6/96	Withdrawal	W97		\$75	\$1,900
21/6/96	Deposit	D15	\$100		\$2,000

- To audit **Bank Debit** entries in the cash and bank book:



How to Audit Debit Entries in the Bank Section of the Cash and Bank Book

1. Refer to the pages in the cash and bank book for the period you are auditing.
2. For each debit entry in which a **cheque** was written:
 - Find the corresponding cheque book stub and receipt.
 - Compare the debit entry, the amount on the cheque book stub, and the amount on the receipt. Note any discrepancies.
3. For each debit entry that is a **cash withdrawal**:
 - Find the corresponding withdrawal on the bank statement and in the bank book.
 - Compare the debit entry, the amount on the bank statement, and the amount in the bank book. Note any discrepancies.

Explain to participants that most Bank Debit entries will be cheques or cash withdrawals. Ask participants to identify other types of Bank Debit entries, such as bank fees. Discuss how to verify these types of Bank debit entries.

Exercise for Auditing Debit Entries in the Bank Section of the Cash and Bank Book

Work with participants to cross-check the following Bank section Debit entry:

3/6/96 payment for drugs, cheque 0012K

Use the sample cash and bank book on page 18. Use the purchase receipt, and cheque book stub on the following pages.

Follow the steps on Flipchart 5 to audit the entry. Note any discrepancies.

Answer: There is no discrepancy between the financial records.

Receipt No. 4577488	3/6/96
Central Store Bamali, URD	
Shipment of drugs	\$260.00
Total amount due	\$260.00
Total amount paid	\$260.00

0012K Date <u>3/6/96</u> Amount <u>\$260.00</u> For <u>Central Store payment for drugs and supplies</u> _____	
--	--

c. Check Cash and Bank Book Credit Entries

- Verify entries in both **Credit** columns of the cash and bank book.

Refer to the sample cash and bank book you prepared on the flipchart or board before training.

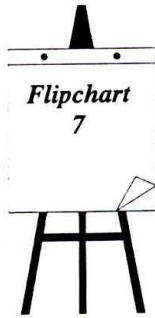
- Check that credit entries are accurate by cross-checking other health unit financial records, such as patient receipts for drugs, consultations, debtors book, and bank statements.
- To audit **Cash** Credit entries in the cash and bank book:



How to Audit Credit Entries in the Cash Section of the Cash and Bank Book

1. Refer to the pages in the cash and bank book for the period you are auditing.
2. For each Cash Credit entry:
 - Find the corresponding patient receipt (drug receipt, consultation receipt, laboratory receipt) and compare the amounts. Note any discrepancies.
 - If the amount of money on the receipt **does not equal** the amount of money in the cash and bank book, check the debtors book. Find out the reason for the discrepancy.

(continued)



- To audit **Bank Credit Entries** in the cash and bank book:

How to Audit Credit Entries in the Bank Section of the Cash and Bank Book

1. Refer to the pages in the cash and bank book for the period you are auditing.
2. For each credit entry that is a bank deposit:
 - Find the corresponding deposit on the bank statement and in the bank book.
 - Compare the credit entry, the amount on the bank statement and in the bank book. Note any discrepancies.

d. Check the Balance Columns in the Cash and Bank Book

Refer to the cash and bank book on the flipchart or board as you discuss the following points.

- This auditing task is to make sure that the columns are correctly added and/or subtracted.
- For each entry you audit, check:
 - the **Balance** column in the Bank section,
 - the **Balance** column in the Cash section, and
 - the **Total Balance**.
- At the bottom of each cash and bank book page, check the amounts in the **Totals** row of the:
 - **Debit, Credit, and Balance** columns in the Bank section,

(continued)

- **Debit, Credit, and Balance** columns in the Cash section, and
- the **Total Balance** column.
- Also check that the amounts in the **Balance carried forward** row for the Bank and Cash sections and the **Total Balance** column are correct on the following cash and bank book page.

Exercise for Checking the Balance Columns in the Cash and Bank Book

*Work with participants to check the Balance columns in the sample cash and bank book on page 18. Check the **Balance** columns for following entries:*

<i>3/6/96</i>	<i>payment for drugs, cheque 0012K</i>
<i>12/6/96</i>	<i>fuel for cold-chain</i>
<i>13/6/96</i>	<i>bank deposit</i>

*Also check the **Balance** columns at the bottom of the cash and bank book page. Note any errors.*

Answers:

- *The **Balance** columns for the 13/6/96 bank deposit entry are incorrect because only \$50 was deposited, not \$150.*
- *As a result, all **Balance** column entries made after the 13/6/96 bank deposit entry need to be corrected.*

(continued)

- *The entry in the Totals row for the Cash section Debit column should be \$125. The entry in the Credit column should be \$103.*
- *The balance carried forward should be respectively \$1,690 for the Bank section and \$133 for the Cash section, leading to a total balance of \$1,823.*

e. Check the Budget Item Expenditure Forms for Accuracy and to Determine Whether Expenditures Have Exceeded Budgeted Amounts

- The purpose of the Budget Item Expenditure Form is to make sure the health unit does not exceed the amount budgeted for each category of expenditures.
- Each item on the budget has its own Budget Item Expenditure Form.
- When you audit a budget item expenditure form, make sure:
 - The item recorded is consistent with the category of expenditure.
 - All expenditures for a category have been identified and correspond with the cash and bank book.
 - Calculations are correct.
 - Expenditures have not exceeded budgeted amounts.
- What would happen if the health unit spent more money than was budgeted?

Solicit responses. Possible answers:

(continued)

- The health unit may run into debt.
- Priorities may not be fulfilled.
- The health unit may not have enough money for other expenditures.

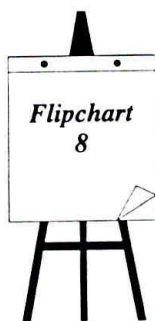
Refer participants to the sample budget item expenditure form below. Quickly review the sections of the budget item expenditure form.



Budget Item Expenditure Form				
Category: <u>Vehicle maintenance</u>		Amount Budgeted: <u>\$30</u>		
Date	Description	Amount Spent	Total Amount Spent to Date	Balance
2 Feb 96	oil change	\$10	\$10	\$20
10 March 96	spark plugs	\$3	\$13	\$17

- To conduct the audit, collect all of the health unit's budget item expenditure forms. **The health unit should maintain one form for each category of expenditure in the budget.**
- Take these steps to audit each budget item expenditure form:

(continued)



How to Audit Budget Item Expenditure Forms

1. Check that each item recorded in the description column is consistent with the category of expenditure.
2. Find the corresponding purchase receipt and debit entry in the cash and bank book.
3. Compare the amounts and note any discrepancies.
4. For each entry, check the calculations to make sure that the **Balance** column is accurate.
5. Determine if the amount in the **Balance** column is a positive or negative number.
6. If the amount in the **Balance** column is a positive number, the amount spent has not exceeded the amount budgeted. Continue auditing the next budget item expenditure form.
7. If the amount in the **Balance** column is a negative number, the amount spent has exceeded the amount budgeted.
 - a. Circle amount in the **Balance** column. Place the budget item expenditure form aside.
 - b. During your review of the audit report, find out from the Treasurer why the amount spent exceeded the amount budgeted.

Explain to participants that if they have a forecasting budget, the auditor should:

1. *Check the budget item revenue form to determine whether the amount of money collected is progressing as expected.*
2. *Check the calculations to make sure that the columns are accurate.*

Show participants a sample budget item revenue form.
Work through an example, as necessary.



Budget Item Revenue Form				
Category: <i>Deliveries</i> Expected Revenue for: <u>1 Jan - 30 June 97</u> is <u>\$300</u>				
Date	Description	Amount Collected	Total Amount Collected to Date	Expected Revenue - Total Amount Collected to Date
2 Feb 97	1 delivery	\$10	\$10	\$290
19 Feb 97	1 delivery	\$10	\$20	\$280
03 Mar 97	1 delivery	\$10	\$30	\$270

Exercise for Auditing Budget Item Expenditure Forms

Work through auditing the following budget item expenditure forms. Note any errors. Refer to the cash and bank book and purchase receipts used in the previous exercise.

(continued)

Budget Item Expenditure Form				
Category: <u>Fuel for cold chain (F)</u>			Amount Budgeted: <u>\$120</u>	
Date	Description	Amount Spent	Total Amount Spent to Date	Balance
2 Feb 96	fuel for cold chain	\$10	\$20	\$100
10 March 96	fuel for sterilization	\$20	\$40	\$80
15 April 96	fuel for cold chain and sterilization	\$40	\$80	\$40
12 June 96	fuel for cold chain	\$15	\$95	\$25

Budget Item Expenditure Form				
Category: <u>Resupply of Drugs (D)</u>			Amount Budgeted: <u>\$720</u>	
Date	Description	Amount Spent	Total Amount Spent to Date	Balance
2 Feb 96	purchase drugs	\$100	\$100	\$620
10 March 96	purchase drugs	\$200	\$300	\$420
15 April 96	purchase drugs	\$220	\$520	\$200
3 June 96	purchase drugs	\$260	\$780	-\$60

- Items recorded on each form are consistent with the budget category.
- For each item, there is a corresponding entry in the cash and bank book and a purchase receipt.
- Balance columns are accurate.

(continued)

- *The auditor should ask the Treasurer why the health unit has spent \$60 more on the resupply of drugs than was budgeted.*

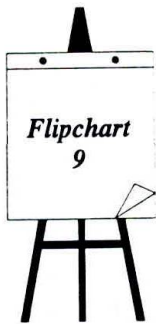
f. Cross-Check the Patient Receipts, Debtors and Exemptions Book With Patient Registers

- Why should you compare the patient receipts with the patient registers?

Possible answers:

- *to make sure revenue recorded in the receipts is consistent with the prescriptions.*
- *to identify and resolve any discrepancies or errors.*

(continued)



How to Compare the Amount of Money Recorded in Patient Registers and Receipt, Debtors, and Exemptions Books

1. Refer to the day's entries in the patient register.
2. For each entry:
 - a. Refer to the column in the register which contains the amount of money the patient was charged for the health service.
 - b. Locate the corresponding receipt in the appropriate receipt book.
 - c. Compare the amount of money recorded in the register and on the receipt.
 - d. If the amount of money on the receipt **equals** the amount of money in the register, repeat steps a. - d. until all entries for the day are checked.

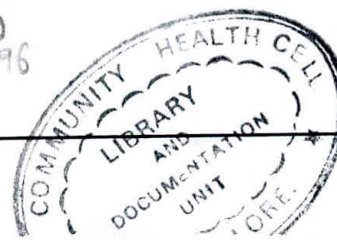
If the amount of money on the receipt **does not equal** the amount of money in the register, check the debtors book.

If there is no corresponding receipt for an entry, check the exemptions book.

Find the reason for the discrepancy. Then continue checking the rest of the entries in the health unit register.

- Identify possible causes of any discrepancies, such as:
 - recording errors
 - mathematical errors
 - debts and exemptions recorded incorrectly

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Exercise for Cross-Checking the Patient Receipts With Patient Registers

Work with participants to cross-check the 7/6/96 entry for patient receipts 1113 - 1117 from the sample cash and bank book on page 18.

Use the sample receipts and patient register on the following pages.

Follow the steps on Flipchart 8. Note any discrepancies.

Answers:

- *Receipts 1113 and 1114 match the patient register.*
- *Receipts 1115, 1116, and 1117 do not match the patient register because the patients owe money, but they are recorded in the debtors book.*
- *There is a discrepancy between receipt 1115 and the entry in the Debtors book. The patient paid \$1.50 and owes \$1.00 according to the receipt.*
- *Three patients are exempt. They have been correctly identified in the Exemptions book.*

PATIENT REGISTER

7 - 6 - 96

Number of Reattendances = 0

Serial No.	Patient Name	Village	Age	M/F	Diagnosis	Drugs/Treatment	Price (USD)	Referral No.
106	Myriam Ngwete	Bawada	42	F	backache	Acetylsalicylic Acid 500 mg 1 tab x 3 x 5 days	0.10	--
107	Gizi Dobola	Sabar	4m		convulsions, severe malaria	Diazepam 5mg 1ml inj 1/2 amp IR Paracetamol 100mg 1 tab x 4 Quinine 150 mg/ml inj 1/2 amp IM Refer urgently to hospital	3.35	28
108	Lizenge Embale	Koulouro	20	F	anemia	Fer 60 mg 2 tab x 3 x 30 days Folic Acid 5 mg, 2 tab x 1 x 30 days	exempt	--
109	Sukato Manzomba	Yatawa	12	M	scabies	Benzylbenzoate lotion 25%	exempt	--
110	Ngoi Lintak	Goujia	14m	M	persistent cough, difficulty breathing	Amoxycillin 250 mg, 1 tab x 3 x 5 days	2.50	--
111	Patrick Saboya	Nafouta	31	M	wound right hand	Chlorhexidine, bandage TT vaccination	1.50	--
112	Magbo Mazebele	Nafouta	33	M	hookworm	Mebendazole 500 mg, 2 tabs Wash hands, cut nails	exempt	--
113	Aicha Sylla	Tokama	51	F	dysentery, no dehydration	Nalidixic acid 500 mg, 1 tab x 4 x 5 days fluid, food	1.50	--

Receipt No. 1113

District: URD
 Health Unit: Bamali
 Name: Myriam Ngwete
 For: Acetylsalicylic 500 mg 1 tab x 3 x 5
 Amount: \$0.10
ten cents Dollars
 Date: 7 June 96
 Signed: Omar Dibba

Receipt No. 1114

District: URD
 Health Unit: Bamali
 Name: Gizi Dobola
 For: Diazepam inj 1/2 amp, paracetamol 1 tab x 4, quinine 150 mg/ml inj 1/2 amp IM
 Amount: \$3.35
three dollars and thirty five cents Dollars
 Date: 7 June 96
 Signed: Omar Dibba

Receipt No. 1115

District: URD
 Health Unit: Bamali
 Name: Ngoi Lintak
 For: amoxycillin 250 mg, 1 tab x 3 x 5
 Amount: \$1.50
one dollar and fifty cents Dollars
 Date: 7 June 96
 Signed: Omar Dibba

(continued)

Receipt No. 1116

District: URD
Health Unit: Bamali
Name: Patrick Saboya
For: chlorhexidine, bandage, TT vaccination
Amount: \$1.00
one dollar and no cents Dollars
Date: 7 June 96
Signed: Omar Dibba

Receipt No. 1117

District: URD
Health Unit: Bamali
Name: Aicha Sylla
For: nalidixic acid 500 mg, 1 tab x 4 x 5
Amount: \$1.00
one dollar and no cents Dollars
Date: 7 June 96
Signed: Omar Dibba

(continued)

DEBTORS BOOKName of District: URD Name of Health Unit: BamaliName of responsible person: Sabali Month: June Year: 1996

Serial No.	Date	Patient Name	Service Provided	Amount Paid	Receipt No.	Amount Due	Debt Recovery
21	1/6/96	Ekombe Mongwa	drugs	\$1.00	1084	\$2.50	
22	1/6/96	Myriam Embale	drugs	\$0.50	1085	\$1.25	pd \$1.25 18/6/96 receipt no. 1193
23	7/6/96	Ngoi Lintak	drugs	\$1.00	1115	\$1.50	
24	7/6/96	Patrick Saboya	drugs	\$1.00	1116	\$0.50	
25	7/6/96	Aicha Scylla	drugs	\$1.00	1117	\$0.50	

EXEMPTIONS BOOKName of District: URD Name of Health Unit: BamaliName of responsible person: Sabali Month: June Year: 1996

Serial No.	Date	Patient Name	Service Provided	Reason for Exemption	Amount of Exemption
1	1/6/96	Sophie Lokela	60 Folic acid tablets, 5 mg	indigent	\$1.20
2	7/6/96	Lizenge Embale	Fer 60 mg 2 tab x 3 x 60 Folic acid 5 mg, 2 tab x 1 x 30	indigent	\$0.20
3	7/6/96	Sukato Manzomba	Benzylbenzoate lotion 25%	mentally ill	\$0.50
4	7/6/96	Magbo Mazebele	Mebendazole 500 mg, 2 tabs	handicapped	\$0.45

Step 2 - Make Sure Inventory Records Match Actual Supply Available

- The auditor should count all drug and supply items in the health unit each month to make sure inventory records match actual supply available.
- Count each drug and supply item in the main stock.
- When counting inventory items, identify items that are:
 - expired or near expiration
 - damaged or spoiled
- Deduct from your count all expired, damaged and spoiled items.
- Record your inventory count of each drug and supply item in the stock balance column of the corresponding stock inventory card.
- Identify any discrepancies with the quantity in the stock balance recorded by health staff.

Refer to the sample stock inventory card on the following page.

Stock Inventory Card

Health Unit Name: Bamali Stock Inventory Card No. 2

Stock Item: Acetylsalicylic Acid tablets, 300 mg

Unit of Issue: Tins of 1,000 tablets

Minimum Required Stock Level: 2,000 tablets

Date	From/To	Quantity In	Quantity Out	Stock Balance	Unit Price	Stock Value	Batch No./ Expiration Date	Initials
3/1/96	Central Store	3,000		5,000	\$2.67 per tin of 1,000 tablets	\$13.35	W7945 8/97	SLM
1/2/96	Daily stock - OPD		1,000	4,000		\$10.68		SLM
2/4/96	Daily stock - maternity		1,000	3,000		\$8.01		RFT
5/6/96	Central Store	3,000		6,000	\$2.67 per tin of 1,000 tablets	\$16.02	W4759 8/98	SLM
15/6/96	Daily stock - OPD		1,000	5,000		\$13.35		RFT
30/6/96	Stock inventory			5,000		\$13.35		RFT
7/7/96	Daily stock - OPD		1,000	4,000		\$10.68		SLM
8/7/96	Stock inventory			4,000		-		auditor

Step 3 - Make Sure Salaries Are Going to Real Employees

- Why should you visually identify each health unit staff person who is being paid a salary?

Possible answers:

- *to account for revenue spent on salaries.*
 - *to make sure that only those who work at the health unit are receiving salaries.*
- Refer to the budget item expenditure form on salaries to identify the number/names of the health staff who receive salaries.
 - **Do a physical check to make sure that these health professionals are working at the health unit.**

Step 4 - Determine How the Treasurer Has Maintained and Organized the Financial Records

- **When you audit health unit financial records, note how the Treasurer has maintained and organized his/her records.**
- Answer these questions:
 - Are the financial records completely and accurately filled out?
 - Are the purchase receipts, budget item expenditure forms, and requisition forms filed in a logical way?

(continued)

- What other things should you note about how records are maintained and organized?

Solicit responses. Possible answers:

- *Can you quickly find what you need?*
 - *Are records missing?*
 - *Are records damaged?*
- **It is important to file budget item expenditure forms, purchase receipts, and requisition forms in a practical way (e.g., alphabetically, by date, by serial number) so that they can be found easily during an audit.**
 - How should a Treasurer maintain and organize the health unit's financial records?

Solicit responses. Answers should include:

- *The cash and bank book should be continuously updated with transactions of money going in and out of the health unit.*
- *Cheque numbers should be recorded next to the appropriate expenditure in the cash and bank book.*
- *Receipt numbers should be entered in the cash and bank book, e.g., "Drug receipts 0701-0702."*
- *All budget item expenditure forms should be filed in a box or cabinet in alphabetical order, with categories of expenditures beginning with "A" at the front of the box and those beginning with "Z" at the back.*

(continued)

- *Each file box or cabinet should be labeled.*
- *Purchase receipts and requisition forms should be stapled or clipped together and filed in date order, with the most recent invoice and receipt filed in front for easy access.*

Step 5 - Make Recommendations for Resolving Any Discrepancies

- *For each discrepancy you identify during the internal audit, describe how the Treasurer can resolve the discrepancy.*
- *Why should you make recommendations for resolving discrepancies?*

Solicit responses. Possible answers:

- *to make sure that the discrepancy is resolved correctly and quickly*
- *to provide the person responsible for the day-to-day finances with guidance on how to better manage the health unit's financial records*

Explain to participants that if they list recommendations for resolving discrepancies, it is easier to verify that the financial records have been corrected.

Prepare a Report on Audit Results

- **After you complete the audit, prepare a report that describes your findings.**

Refer to the sample audit report on the following page.

Review what participants should include in the internal audit report, such as:

- *auditor's name*
- *date of audit*
- *summary of results on auditing (actual amount of money at the health unit and in the bank compared to financial records, amount of expenditures compared to budgeted amounts, stock inventory records compared to actual supply)*
- *discrepancies found*
- *explanations of discrepancies found*
- *suggestions for improvement*
- *general comments on how financial records are maintained and organized*

(continued)



Report on Internal Auditing Results

Auditor: Joseph Odele

Date of Audit: 9 July 1996

Results:

- actual amount of money at the health unit = \$176 (9 July 96).
- actual amount of money in the bank = \$2,000 (9 July 96).

Total bank deposits in June = \$150

Total bank withdrawals in June = \$75

- drug expenditures exceed budgeted amounts by \$40.
- stock inventory records match actual supply.

Discrepancies:

- Recording error in the cash and bank book for bank deposit on 13/6/96. Change the deposit to \$50 and correct the Balance columns for all subsequent entries.
- Recording error on Debtors book for Serial No. 23.

Suggestions for improvement:

- Cross-check cash and bank book with bank statements.

General comments:

- Financial records are organized well. It is easy to retrieve budget item expenditure forms and receipts from health unit files.

- Give a copy of the auditing report to:
 - the person responsible for the day-to-day finances
 - the health unit head
 - the Chairperson of the health committee

Provide Feedback

- **After the person responsible for the day-to-day finances receives your report, schedule a time to meet to review the report and resolve any discrepancies.**
- When the auditor provides feedback to the Treasurer, the auditor should take the opportunity to train the Treasurer on the job.
- **The role of the auditor is to make sure all money is accounted for and to improve the financial management at the health unit.**
- **Discuss the *behavior* that you recommend the Treasurer change.** For example, if the Treasurer has loaned money to someone, discuss with him or her the problems it creates.
- **Praise the person responsible for the day-to-day finances for good things he or she has done.** Reinforce positive behaviors.
- Ask the person responsible for the day-to-day finances if he or she has any questions or concerns about what is written on the report.

Resolve Discrepancies

- Work with the person responsible for financial management to resolve discrepancies due to recording errors, calculation errors, money loaned, theft...
- **Make sure each financial record is corrected as quickly as possible.** Future decisions, such as establishing the next budget, will be based on the health unit's financial records.

(continued)

- Notify the health committee if you and your colleague cannot resolve a discrepancy.
- The health committee will decide if it wants to refer the discrepancy to a higher level, such as the District Management Team.

PERFORMANCE CHECK

Facilitator Instructions

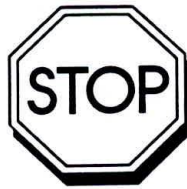
Read the following instructions to participants. Write or draw any instructions on the flipchart or board, as needed.

- For the Performance Check, you will work individually to audit health unit financial records using information from a short case-scenario.
- You will prepare a report on the results of your audit.
- When you have completed the Performance Check, let a facilitator know.
- When everyone has completed the exercise, we will discuss the Performance Check.

After all participants have completed the Performance Check, reconvene them for the plenary discussion.

Refer to the following pages which show the Performance Check exercise in the Participant Guide.

PERFORMANCE CHECK



Do not begin the Performance Check until the facilitator has given you the instructions!

You will work individually to complete the Performance Check. Use the sample forms on the following pages to complete the Performance Check:

- cash and bank book
- purchase receipts
- cheque book stub
- bank book statement
- budget item expenditure forms
- patient receipts

On 19 June 1996, you audit the financial records of the Cumba health unit. Upon arrival, you count the amount of money at the health unit and find \$153.5 (i.e. \$42 less than what is indicated in the cash and bank book).

You check the debit and credit entries of the cash and bank book, balance columns and budget item expenditure forms.

Prepare a report on the results of your audit. Note any discrepancies found and possible reasons for the discrepancies.

1. Use the table on the following page to record your observations.
2. Let a facilitator know when you have completed the Performance Check.

Report on Internal Auditing Results

Auditor: *participant's name*

Date of Audit: 19/6/96

Results:

- Actual amount at the health unit =
Cash and bank book: cash balance =
- Actual amount in the bank =
Cash and bank book: bank balance =

Discrepancies:

- Cash and bank book debit entries
- Cash and bank book credit entries
- Balance columns
- Budget item expenditure forms

Reasons for discrepancies:

Suggestions for Improvements:

CASH AND BANK BOOK

Name of District: URD Name of Health Unit: Cumba

Name of responsible person: Sabali Month: June Year: 1996

Ref no.	Date	Description (transaction)	Budget Category	Bank			Cash			Total Balance
				Debit (out)	Credit (in)	Balance	Debit (out)	Credit (in)	Balance	
	1/6/96	Balance brought forward	--			2,550.00			190.00	\$2,740.00
101	3/6/96	Drug receipts 0711-0716	D			2,550.00		10.00	200.00	2,750.00
102	7/6/96	Purchase of office supplies	O	12.50		2,537.50			200.00	2,737.50
103	10/6/96	Drug receipts 0717-0720	D			2,537.50		6.50	206.50	2,744.00
104	11/6/96	Purchase of cleaning supplies	O			2,537.50	11.00		195.50	2,733.00
105	19/6/96	Payment of drugs cheque 0012K	D	500.00		2,037.50			195.50	2,233.00
Totals										
Balance carried forward										

Customer Receipt No. 45780	
Vendor	<i>Shopmart</i>
Date	<i>7 June 96</i>
Description	<i>notebooks, paper clips, pencils</i>
Amount	<i>\$12.50</i>

Customer Receipt No. 45802	
Vendor	<i>Shopmart</i>
Date	<i>11 June 96</i>
Description	<i>ammonia, mops</i>
Amount	<i>\$1.00</i>

Central Drug Store Receipt No. 5378399	
Date	<i>19 June 1996</i>
Description	<i>Amoxycillin 500 mg, tablets - 10 tins @ \$30/tin = \$300 Acetylsalicylic acid 300 mg, tablets - 10 tins @ \$2.50/tin = \$25 Dextran 70 injectable 6% - 10 sets @ 4\$/set = \$40 Metronidazole 250 mg, tablets - 10 tins @ \$8/tin = \$80 Benzylpenicillin 3g injectable, 2 boxes @ \$27.5/box = \$55</i>
Total Amount	<i>\$500.00</i>

Cheque
Book Stub

	0012
Date	<i>19 June 96</i>
To	<i>Maria Obweto</i>
Amount	<i>\$500</i>
For	<i>Purchase Drugs</i>

(continued)

BANK BOOK					
District <u>URD</u>		Health Unit <u>Cumba</u>			
Date	Description	No.	In	Out	Balance
18/5/96	Deposit	D08	\$50		\$2,612.50
19/5/96	Withdrawal	W97		\$75	\$2,537.50
15/6/96	Deposit	D15	\$50		\$2,587.50
19/6/96	Withdrawal	W106		\$500	\$2,087.50

Budget Item Expenditure Form				
Category: <u>Office Supplies (O)</u>			Amount Budgeted: <u>\$40</u>	
Date	Description	Amount Spent	Total Amount Spent to Date	Balance
7/2/96	pens, pencils, notebook paper	\$12.50	\$12.50	\$27.50
11/4/96	notebook paper, paper clips	\$10	\$22.50	\$17.50
21/5/96	pencils, tape	\$6	\$28.50	\$11.50
7/6/96	notebooks, paper clips, pencils	\$12.50	\$41	-\$1

Budget Item Expenditure Form				
Category: <u>Resupply of drugs and supplies (D)</u>			Amount Budgeted: <u>\$4,000</u>	
Date	Description	Amount Spent	Total Amount Spent to Date	Balance
12/1/96	purchase drugs	\$900	\$900	\$3,100
4/4/96	purchase drugs	\$350	\$1,250	\$2,750
19/6/96	purchase drugs	\$500	\$1,750	\$2,350

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(continued)

(receipt pages from drug receipt book)

<p style="text-align: center;">Receipt No. 0711</p> <p>District: <u>URD</u> Health Unit: <u>Cumba</u> Name: <u>Jane Kataro</u> For: <u>15 tablets of Paracetamol 100 mg</u> Amount: <u>\$1</u> Date: <u>3 June 1996</u> Signed: <u>Omar Dibba</u></p>	<p style="text-align: center;">Receipt No. 0712</p> <p>District: <u>URD</u> Health Unit: <u>Cumba</u> Name: <u>Nelson Maraka</u> For: <u>20 tablets of Nalidixic acid 500 mg</u> Amount: <u>\$1.50</u> Date: <u>3 June 1996</u> Signed: <u>Omar Dibba</u></p>
<p style="text-align: center;">Receipt No. 0713</p> <p>District: <u>URD</u> Health Unit: <u>Cumba</u> Name: <u>Ella Kunay</u> For: <u>180 tablets of Fer 60 mg and 60 tablets of Folic Acid 5 mg</u> Amount: <u>\$2</u> Date: <u>3 June 1996</u> Signed: <u>Omar Dibba</u></p>	<p style="text-align: center;">Receipt No. 0714</p> <p>District: <u>URD</u> Health Unit: <u>Cumba</u> Name: <u>Joseph Ranayo</u> For: <u>6 tablets of Chloroquine 150 mg and 9 tablets of Acetylsalicylic acid 500 mg</u> Amount: <u>\$1.50</u> Date: <u>3 June 1996</u> Signed: <u>Omar Dibba</u></p>
<p style="text-align: center;">Receipt No. 0715</p> <p>District: <u>URD</u> Health Unit: <u>Cumba</u> Name: <u>Ana Kinor</u> For: <u>15 tablets of Acetylsalicylic acid 500 mg</u> Amount: <u>\$1</u> Date: <u>3 June 1996</u> Signed: <u>Omar Dibba</u></p>	<p style="text-align: center;">Receipt No. 0716</p> <p>District: <u>URD</u> Health Unit: <u>Cumba</u> Name: <u>Micala Gasoriwi</u> For: <u>2 capsules of Vit A 200,000 IU</u> Amount: <u>\$1</u> Date: <u>3 June 1996</u> Signed: <u>Omar Dibba</u></p>
<p style="text-align: center;">Receipt No. 0717</p> <p>District: <u>URD</u> Health Unit: <u>Cumba</u> Name: <u>Angelica Bambelo</u> For: <u>3 vials of Chloramphenicol inj 500 mg</u> Amount: <u>\$1.50</u> Date: <u>10 June 1996</u> Signed: <u>Omar Dibba</u></p>	<p style="text-align: center;">Receipt No. 0718</p> <p>District: <u>URD</u> Health Unit: <u>Cumba</u> Name: <u>John Mnengowo</u> For: <u>15 tablets of Amoxycillin 250 mg</u> Amount: <u>\$2.00</u> Date: <u>10 June 1996</u> Signed: <u>Omar Dibba</u></p>

(continued)

Receipt No. 0719	Receipt No. 0720
<p>District: <u>URD</u></p> <p>Health Unit: <u>Cumba</u></p> <p>Name: <u>Moses Rwome</u></p> <p>For: <u>15 tablets of Paracetamol 100 mg</u></p> <p>Amount: <u>\$1</u></p> <p>Date: <u>10 June 1996</u></p> <p>Signed: <u>Omar Dibba</u></p>	<p>District: <u>URD</u></p> <p>Health Unit: <u>Cumba</u></p> <p>Name: <u>Winifred Mashoka</u></p> <p>For: <u>20 tablets of Amoxycillin 500 mg and</u> <u>8 tablets of Acetylsalicylic acid 500 mg</u></p> <p>Amount: <u>\$2.00</u></p> <p>Date: <u>10 June 1996</u></p> <p>Signed: <u>Omar Dibba</u></p>

Answer Key to Performance Check

Date of Audit: 19/6/96

Results:

- *Actual amount at the health unit = \$153.5
Cash and bank book: cash balance = \$195.5*
- *Actual amount in the bank = \$2087.5
Cash and bank book: bank balance = \$2037.5*

Discrepancies:

- Cash and bank Book debit entries

The \$50 bank deposit on 15/6/96 does not appear in the cash section of the cash and bank book.

The cleaning supplies expenditures was \$1 instead of \$11.

- Cash and bank book credit entries

The drug receipts on 3/6/96 equal \$8, not \$10.

The \$50 bank deposit on 15/6/96 does not appear in the bank section of the cash and bank book.

- Balance columns

The balance on 19/6/96 should be respectively \$2087.5 in the bank section and \$153.5 in the cash section, leading to a total balance of \$2241.

(continued)

- Budget item expenditure forms

The office supplies expenditures has exceeded the amount budgeted by \$1.

The resupply of drugs and supplies has not exceeded the amount budgeted; however, the balance on 19/6/96 should be \$2,250 instead of \$2,350.

Reasons for discrepancies:

The discrepancy between the actual amount of money at the health unit and in the bank and the cash and bank book is only due to recording errors.

On 15/6/96, the treasurer deposited \$50 in the bank, but did not record the deposit in the cash and bank book.

The cash and bank book should be changed to reflect the deposit as well as the correct amount of revenue for drug receipts on 3/6/96 and the expenditure for cleaning supplies on 11/6/96.

Suggestions for improvement:

Cross-check cash and bank book with bank statements.

Record all bank deposits in the cash and bank book.

Avoid recording and calculations errors.

Plenary Discussion

When the participants reconvene, encourage them to ask any questions, share any observations, problems, or concerns they experienced in completing the Performance Check.

Discuss the difficulties that you noted participants experienced during the Performance Check.

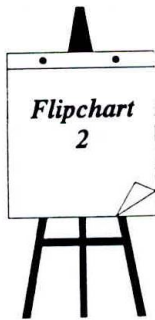
Ask participants the following questions:

- What are some common discrepancies an auditor may find? How can you prevent or reduce these discrepancies?
- How can you use the information from an audit to improve the way your health unit manages its money?
- What are some additional audits that you conduct on your health unit's financial records that we did not discuss in this module? Why are they important?

Conclude the module with positive comments about how participants performed. Summarize the major points of the activity.

- Someone other than the Treasurer should make sure that all the money going in and out of the health unit is accounted for.
- During internal auditing, someone from the community checks the health unit records to make sure they are accurate and complete.
- Internal auditing can be done on a monthly basis.

(continued)



- The health committee is responsible for selecting an auditor, who has appropriate auditing skills.
- To conduct an internal audit, perform these tasks:

Auditor's Tasks

1. Check accuracy of health unit financial records, making appropriate cross-references.
2. Make sure inventory records match actual supply available.
3. Make sure salaries are going to real employees.
4. Determine how the Treasurer has maintained and organized the financial records.
5. Make recommendations for resolving any discrepancies.

- After you complete the audit, prepare a report that describes your findings.
- Use the results of the audit to improve the way your health unit manages its money on a daily basis.

Discuss any plans you have for following up with participants after training.

Health Systems Development Unit
UNICEF House
3 United Nations Plaza
New York, NY 10017 - USA
Fax: 212-824-6462

Community participation

1. Apply basic communication skills
2. Conduct community diagnosis
3. Organize and support health committee
4. Establish relationships with community leaders, local organizations, and authorities
5. Conduct participatory planning

Monitoring and service delivery

1. Monitor and evaluate at the health unit level
2. Monitor and evaluate at the community level
3. Organize delivery of services

Management of staff and equipment

1. Hire and manage support staff
2. Ensure training of health unit personnel
3. Maintain equipment and health unit facility

Drug/supply management

1. Store supply and establish inventory procedures
2. Order and procure
3. Receive and inspect
4. Monitor daily and monthly inventory

Financial management

1. Establish prices and exemptions systems
 2. Manage revenue and expenditures
 3. Establish a budget
 4. Audit health unit financial records
-