



Budgeting for a district VISION 2020 programme



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Core concepts of a strong VISION 2020 programme

Many eye care professionals view the prospect of budgeting with about as much pleasure as a visit to the dentist! Nevertheless, if VISION 2020 is going to succeed, programme managers will have to acquire some basic skills in budgeting. First, it is useful to identify some of the core concepts of a strong, practical VISION 2020 programme to be considered when preparing a budget.

The team approach to planning and service delivery

An individual or a group of individuals cannot implement a VISION 2020 programme. It takes a district VISION 2020 team, each member with different skills and roles, to implement it. The team should include management skills and use existing skilled personnel as much as possible, providing training for relevant staff in skills that may be missing from the team.

Population based approach to planning and service delivery

A VISION 2020 programme is not a hospital programme but a population coverage programme. This demands that service provision be planned for the population, rather than for the people who come to the hospital. Targets for service delivery (e.g. number of cataract operations or spectacles needed) must be clearly defined before budgeting.

Service needs vary; for example, while primary school screening for refractive errors is appropriate in much of Asia, current evidence suggests that screening in secondary schools in Africa would be more productive.

Efficiency reduces per unit cost

Achieving VISION 2020 goals will cost money; it will cost considerably more per unit of delivery if a surgical team is doing 300 cataract operations per year, than if a surgical team is doing 1,000 cataract operations per year, because staff costs are a major contributor to overall cost per cataract done. Efficiency in one district means that funds will be available to other districts.

Adopting 'bridging strategies'

In most developing countries the mere presence of human resources, equipment, and buildings does not translate into high surgical numbers and reduced blindness. A VISION 2020 programme will most likely need to adopt a strategy for bridging the gap between communities and the hospital. There are different strategies, and the budget will vary depending on which is selected. There is insufficient evidence now to determine which strategies are most cost-effective, and it is likely that this will vary in different settings.

Budgeting

Prior to preparing a budget, targets for service delivery will have been set, and activities necessary to achieve these targets

will have been agreed upon. These targets and activities should drive budgeting. An example is shown in Table 1. It is helpful to consider three different types of costs in a programme.

Infrastructure-related costs

We have assumed, in our sample budget (table 2), that there is already space dedicated for eye care at the district hospital as well as some equipment. If not, renovation or construction costs must be added. There are one-time only expenses for building and for equipment. Lists of essential equipment are available in the *VISION 2020 Standard List of Medicines, Equipment, Instruments, Optical Supplies and Educational Resources for Primary and Secondary Level Eye Care Services* (see list of useful resources on page 100). Do not forget non-clinical related equipment such as a vehicle and a computer.

Fixed costs

Whether a surgeon does 300 operations or 1,000, his or her salary must be paid; salaries are fixed costs. Similarly, every month, regardless of the number of operations, water, electricity, and building rent or maintenance must be paid. These fixed costs should be included in the budget, no matter who pays them. Many district VISION 2020 plans will engage Ministry of Health personnel whose salaries are paid by the government; this sometimes under-appreciated contribution needs to be listed in a budget.

Variable costs

The cost of 1,000 intra ocular lenses (IOLs) is obviously more than 100 IOLs. Sutures, medicines, and other consumables are referred to as variable costs because the total cost for these varies, depending on the number required. In some settings these are donated; nevertheless, they should be listed in a budget, as they are real costs necessary for programme success.

Creating line items

There is no one 'right way' to create a programme budget. The 'nitty-gritty' or details of preparing a budget come down to creating general categories with specific 'line items' in each category. Some donors want budgets to be written in their own special formats, using specific categories. For example, under the category of 'transportation' there could be line items such as petrol, vehicle maintenance and insurance, bicycle spares, bus fares (e.g., for team meetings or trainings or for bringing patients to the hospital for surgery). The category of 'salaries' will include each of the salaries of all the team members as individual line items.

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A group working on a VISION 2020 plan and budget for the Menia plan. EGYPT

Table 1. Targets and activities that determine the budget

Targets	Activities
1,600 cataract operations	Bridging strategy to identify and bring patients to hospital (two visits per week by team to referral sites in district). Train community health workers to create a register of blind and visually impaired people and assist them to reach the nearest referral site for assessment and, if appropriate, transport to hospital. Surgical services provided five days per week at hospital.
2,000 presbyopic corrections	Bridging strategy to identify and sell spectacles to those needing them. Hospital to sell spectacles.
300 secondary school children to receive refractive correction	Train teachers in 20 secondary schools to screen 5,000 secondary school students. Visit 20 schools and examine those identified by teachers. Have well-functioning optical service to provide spectacles to children (assuming 6% need correction).
20 children with congenital/developmental cataract to be identified and receive surgery (and follow up) at a tertiary centre	Conduct radio campaign to inform parents about congenital/developmental cataract and where to take their children. Follow up with identified children and assist, if necessary, to reach the tertiary centre. Have district optometrist/low vision technician visit any child who does not return for follow-up for low vision support.

'Medical supplies' can be another category, with IOLs, specific eye drops, and sutures listed as line items.

Once all the real costs of carrying out a programme are listed, you may find that some of these costs are already covered; for example, government or other existing programmes may already cover some salaries. This is good as it demonstrates that you are using currently available resources and you can request less additional support.

Team input

Just as planning and service delivery is a team effort, the VISION 2020 programme will benefit from team input in developing a budget. One person must be responsible for developing the budget, but he or she will need to consult with others on specific issues. The 'manager' must monitor on a regular basis how the actual expenditure compares to the budgeted costs. Feeding this information back to the team at meetings will help the whole team understand how the programme is running. Team members who appreciate all the costs of the programme will be more likely to assist in identifying ways to reduce these costs.

Computer programmes for budgeting

Although it isn't essential, Microsoft Excel is an excellent computer programme for creating a budget and monitoring expenses. There are many ways in which Excel can be used to help with calculations and sub-totals. Learning on the job, from books and experimentation, or from someone else who knows how to use the programme, is often the quickest and most efficient way to get started.

Conclusion

Finally, remember that a well run VISION 2020 programme with a clearly thought out and practical budget will attract organisations interested in supporting these activities. An example of an outline budget for a district VISION 2020 plan (targets shown in table 1) is given in table 2.

Table 2. Sample budget

Line items	No.	Amount/ item	Total cost
Salaries			
Ophthalmologist*	1	1000	1000
Cataract surgeon**	1	400	400
Optometrist**	1	300	300
Refractionist**	2	150	300
Ophthalmic nurses**	8	200	1600
Ophthalmic assistants**	10	150	1500
Registrar*	1	150	150
Accountant*	1	300	300
Programme manager*	1	500	500
Driver**	2	150	300
Community health workers **	500	0	0
<i>Sub-total</i>			6350
Transportation			
Petrol	1500	1.1	1650
Maintenance & spares	6	150	900
Insurance	1	300	300
Bicycle spares	6	25	150
Bus fares (for training)	400	2.5	1000
Bus fares (for patients)	500	2.5	1250
Bus fares (for school screening)	20	2.5	50
Bus fares (for children to tertiary centre)	20	20	400
Bus fares (for follow up)	20	2.5	50
<i>Sub-total</i>			5750
Consumables			
(each listed separately)			
Office supplies			
(each listed separately)			
Allowances			
For field teams to referral sites	800	3	2400
For training of village health workers	400	3	1200
For training of schoolteachers & screening	80	3	240
For follow up of childhood cataract cases	40	3	120
<i>Sub-total</i>			3960
Others			
Radio time	24	6	144
Internet access	12	30	360
Phone	12	100	1200
Electricity	12	150	1800
Linen service	12	50	600
Water	12	50	600
<i>Sub-total</i>			4704
Anticipated receipts			
From surgical fees	-900	15	-13500
From spectacles	-1000	5	-5000
From medicines	-2000	1.5	-3000
<i>Sub-total</i>			-21500

* Salary paid by NGDO partner

** Salary paid by Government