

Exercise on Cost Classification

You have asked the District MCH Coordinator to supply you with a list of the inputs to the MCH programme, which is one of the activities of your district. She has provided you with the following list. The programme carries out five activities:

1. Growth monitoring of 0-5 year
2. Treatment of common diseases in 0-5 year
3. Immunization
4. Pre-natal care
5. Post-natal care

- **Nurse.** The nurse is paid by the Ministry of Health (MOH). She is occupied in all five activities
- **Vaccine.** This is imported, and funds are supplied by a foreign aid agency. It is used for immunization activities only.
- **Refrigerator.** There is one Kerosene-operated refrigerator for all the activities of the health centre to which the MCH centre is attached. This was purchased from abroad 5 years ago by the MOH. Drugs and vaccines for treatment, immunization, and pre- and post-natal care are stored in it.
- **Bicycle.** The Health Centre staff uses two bicycles for expanding coverage through outreach services to those who live far from the health facility. About half of this use is by the MCH nurse. One was purchased from a local manufacturer by the MOH ten years ago (it is very rickety now), and the other was supplied very recently by a foreign aid agency, and was manufactured in France.
- **Vehicle.** A small truck or other rough terrain vehicle (purchased two years ago by the MOH from Britain) is used jointly by the nurse and other health centre staff. The MCH nurses uses it to run a mobile child health clinic on Thursday for growth monitoring and immunization.
- **Driver.** The driver also is shared with the other health centre activities and used on Thursday for the mobile clinic. He is paid by the MOH.
- **Set of Weighing Scales.** These are used for growth monitoring. They were purchased from a local manufacturer using MOH funds.
- **Nurse Assistant.** She is occupied in all activities and paid by MOH.
- **Vaccinators.** There are two vaccinators in the program and they are trained by WHO but paid by MOH.
- **Health Centre Premises.** The health centre building is used as an MCH clinic for half days totaling two days per week. It was built fifteen years ago, using mainly local materials, and was funded by the MOH.
- **Drugs.** These are used for treatment and for pre-and post-natal care. They are almost all imported and are funded by an international agency.
- **Beds.** All the health centre activities have access to two beds. These are sometimes used for deliveries and for sick children and their mothers. They were funded as part of the health centre building.
- **Syringes.** These are used to administer both drugs and vaccine. They are purchased locally and funded by MOH.

Case Discussion

1. What inputs has your MCH coordinator forgotten? List them.

2. Classify all the inputs on the list above and the others you just listed by input category, by function (activity), and by source of finding. Put your answer in the table given below. Discuss the results with other participants.

COST ITEMS	CLASSIFICATION BY		
	INPUTS	FUNCTION	SOURCE
Nurse			
Vaccine			
Refrigerator			
Bicycle			
Vehicle			
Driver			
Scales			
Nurse Assistant			
Vaccinator			
Premises			
Drugs			
Beds			
Syringes			
Others			

3. Please classify direct and indirect cost items for District EPI program?