11. Financial Management

	Basic			Developing			Advanced			Leading Edge		
	1	2	3	4	5	6	7	8	9	10	11	12
Strategic Direction	The lack of a strategic plan makes financial planning difficult. The NPHI attempts to comply with financial management requirements established by other parts of the government and donors.			Historic and other data are used to conduct financial planning in a few key areas. The NPHI generally complies with financial management requirements of other parts of government and donors.			The NPHI conducts financial planning on an annual basis. Budget projections are grounded in historic data, and attempts are made to make accurate projections. Ensuring sound financial management is a priority.			Leaders are engaged in ongoing financial planning, budget assessment, and reallocation of resources to take advantage of opportunities or address unexpected situations. They use up-to-date approaches for forecasting.		
Systems	Computerized systems for financial management and budget tracking are generally managed by groups outside of the NPHI. It is difficult for NPHI managers and staff to obtain needed financial information. Individual staff develop their own systems for tracking project resources.			The NPHI is establishing computerized systems for budget tracking and financial management, but these are often piece-meal. The NPHI has created templates that staff use to track expenditures. Systems are in place for at least quarterly budget reconciliation and reporting for most projects.			The NPHI has a formal management information system that allows it to collect, analyze, track, and produce reports of financial information. It has established policies and procedures to ensure good stewardship of resources, which are usually followed.			The NPHI's budget and financial management systems emphasize accountability and security. To the extent possible, internal controls to prevent fraud, waste or abuse are automated, so as not to rely on human behavior.		
Resources	The number of computers and the available software are not adequate to meet the NPHI's needs. Few if any staff are trained in financial management or budget execution.			The NPHI has a few staff with training in financial and budget management. Computers are sometimes old and slow, and computer systems related to finance and budget are difficult to use.			The NPHI has experienced, well-trained staff dedicated to financial and budget management. Computers and financial management software are good enough for almost all needs. Basic steps are used to ensure security of the systems.			The NPHI's budget planning and financial management computers and software make it relatively easy for staff and leadership to obtain reports and information needed to optimize the NPHI's functions. The NPHI has tasked security experts with ensuring the security of these systems.		
Quality	Projected budgets are usually substantially different than the actual project costs. Financial reports are of poor quality and contain errors. Projects often under- or over-spend. Some funds supposedly available to the NPHI appear to be "lost."			Projections of needed funds are improving as staff gain experience. Expenditures of individual projects are often tracked, but overall NPHI spending is difficult to assess. Financial and budget reports are often late or missing information, but essential information can be obtained with effort.			Budget projections are usually close to actual expenses. Budget and financial reports contain few errors, although information is sometimes missing, and reports are sometimes slightly late. External audits attest to the quality of the financial and budget systems.			Budget projections are assessed on an ongoing basis, and adjustments made as needed. Budget and financial reports are almost always on time, complete, and without errors.		
Engagement	Staff spend as little time as possible on financial and budget issues. When reports are required, they waste substantial time trying to extract needed information from the existing systems.			Staff attempt to take responsibility for financial and budget planning and management for their projects, but are frustrated when it is hard to obtain needed data.			Most staff are aware of financial processes and controls, and understand the importance of these to the NPHI's financial health. They track the expenditures in their own projects.			Non-financial staff are trained in basic financial management and accountability. Staff regularly use budget and financial information to improve program management and decision-making.		
Impact	The NPHI has a hard time documenting how resources are used. As a result, donors are reluctant to provide it with resources.			Because the NPHI's financial management and reporting are improving, donors are increasingly willing to provide resources directly to the NPHI. Errors and issues frequently occur, but most of these can be resolved.			There are few accounting irregularities at the NPHI, and systems limit misconduct or mistakes. Financial reports at the project and NPHI levels are clear, complete, and on time, even as the NPHI's financial activities become more complex. Most issues and recommendations identified through external audits are addressed.			Good financial planning and management increases the amount the NPHI can do with the available resources. Regular, high-quality reports enable sound decision-making for the NPHI and its stakeholders.		

The Staged Development Tool (SDT) for NPHIs was developed by the U.S. Centers for Disease Control and Prevention (CDC) and the International Association of National Public Health Institutes (IANPHI) with the assistance of a consultative group of National Public Health Institute (NPHI) leaders from around the world.