GLOBAL FINANCING FACILITY

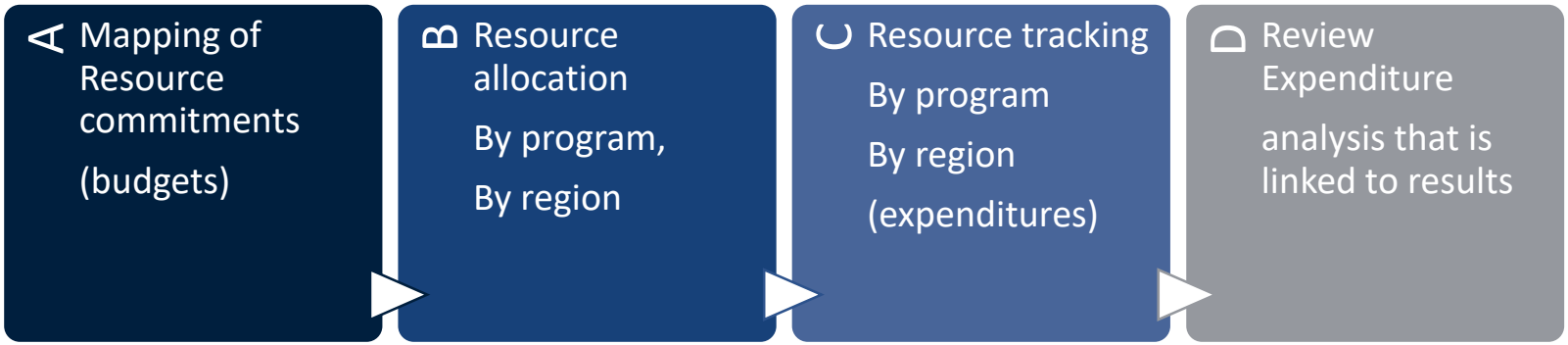
SUPPORTED BY WORLD BANK GROUP

Monitoring the Funding Flow of Investment case (IC)

Making sure government and donor funding follow the IC priorities

Monitoring the funding flow of IC and beyond

Platforms:



Subnational data

Definitions that work for all 4 steps

Analysis and use at different layers of the system

Monitor the implementation of the IC from a funding prospective but also:

- Programmatic Efficiency
- Allocative & Technical Efficiency

Challenges in Resource Mapping and Tracking of IC or National Health Strategy

- **Government Side**
  - Difficulty to identify IC priorities in MOH budget
  - This difficulty comes from the fact that not all countries have program budget / functional IFMIS
  - Issue of transparency in sharing the budget and expenditure data
  - No clear budget information by activity at decentralized level
- **Donor side**
  - Delay with transmission of information and issue of transparency in sharing financial data
  - Difficult to match donors budget with IC priorities because different budget formats
  - RM/RT tool → can be cumbersome to fill-out
  - Limited information by donor on activity level → need to consult IP → time

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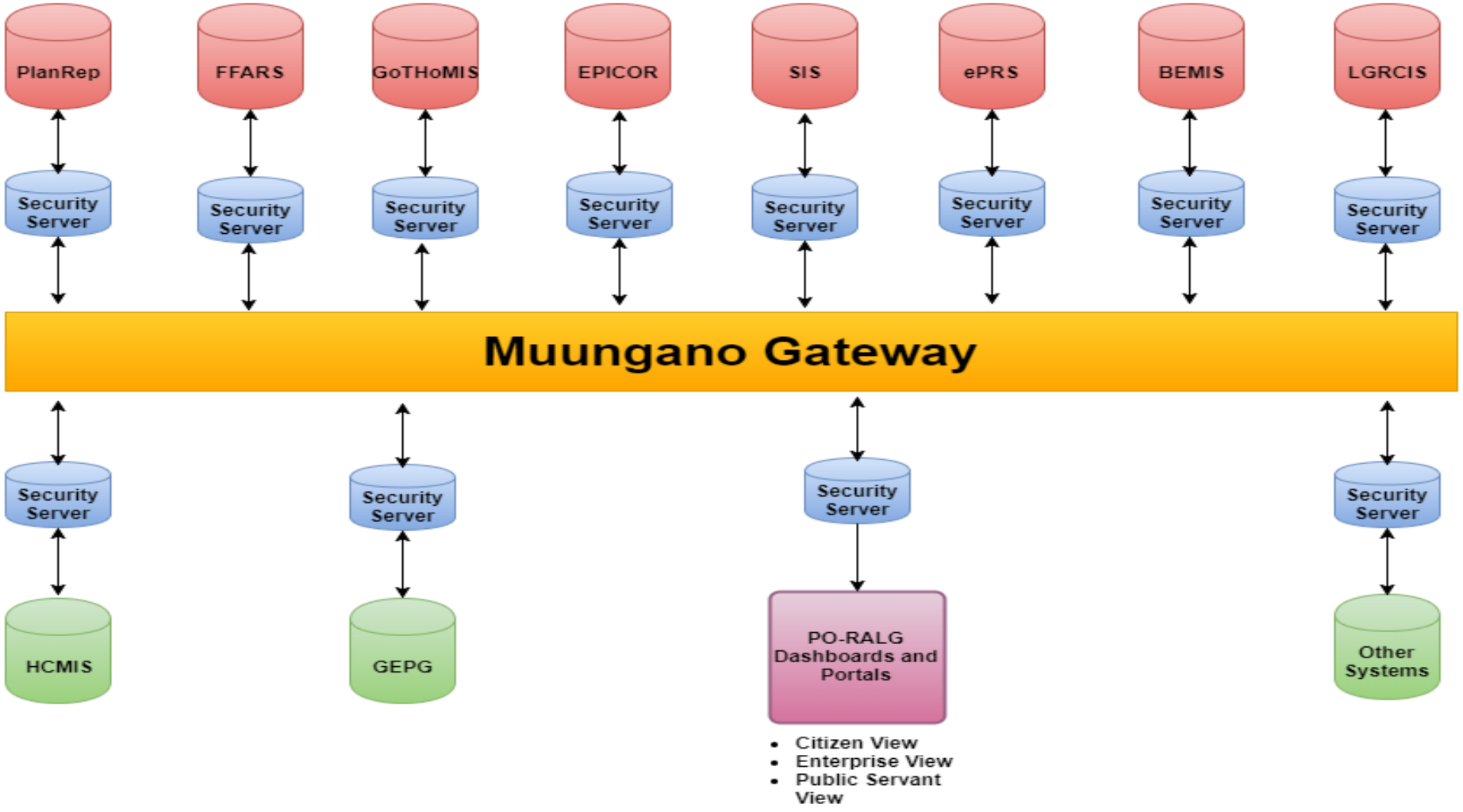
Facility Financial Accounting and Reporting System (FFARS)

Background: problems and solutions

- Problem: hard to manage service providers well if systems do not extend beyond local government level
  - Information on provider plans, budgets, payments, accounting, reporting and HR is not visible or transparent and cannot be used to increase efficiency or improve management and service delivery
- Solution: GOT ***extended*** to service provider level ***cross-sectoral*** and ***interoperable*** basic management systems
  - Key systems include PlanRep (planning and budgeting) and FFARS (accounting and reporting)
  - Is evidence that strengthening cross-sectoral public financial management (PFM) systems can increase efficiency (not fragmented by sector) and help improve service delivery (vs. create barriers)
  - Interoperability to increase efficiency and improve management

Interoperability: PORALG Muungano Gateway



Background: problems and solutions

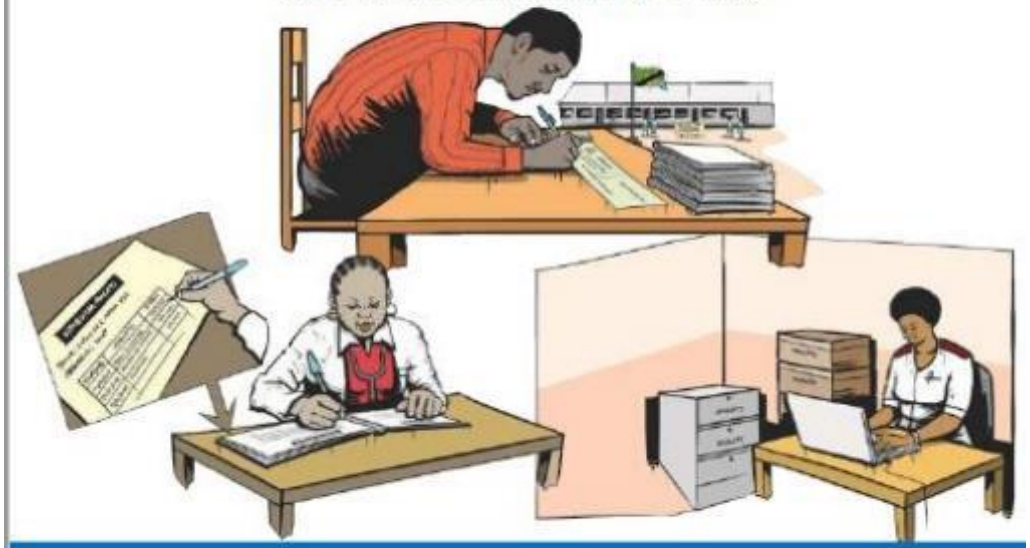
- Problem: very difficult to improve service delivery without sufficient human and financial resources at service delivery level especially in underserved areas
- Solution: GOT introduced direct facility financing including shift to output-based payment better matching payment to priority services, and adjusting for need, performance, equity
  - MOH develops provider payment system (purchaser)
  - PORALG/RS/LGA/facilities constantly manages spending facility level funds to deliver services to the population (provider)
    - FFARS is critical to this process--ensures good financial management and enables facilities to analyze data and improve performance

Basic FFARS facts

- Implemented in July 2017 to all public health facilities and schools in Tanzania (27,599)
- Extensive data gathering, design, development, testing, deployment, implementation and mentoring process
  - Institutionalized into routine day-to-day use of LGA and facility officers, PORALG user support through Help Desk
  - Many DPs supported national implementation including 3-phase cascade training and follow-up mentoring (both health basket funders and parallel financiers)
- FFARS has both manual/paper and electronic versions
  - Implementation strategy: facilities with no computers/connectivity start manual version and switch to automated over time as IT infrastructure allows
- FFARS operates as web-based and mobile application.
  - The application requires internet connection in order to access the application, use and serve data to database, view in any web web browser

PRESIDENT'S OFFICE – REGIONAL ADMINISTRATION

AND LOCAL GOVERNMENT (PO-RALG)

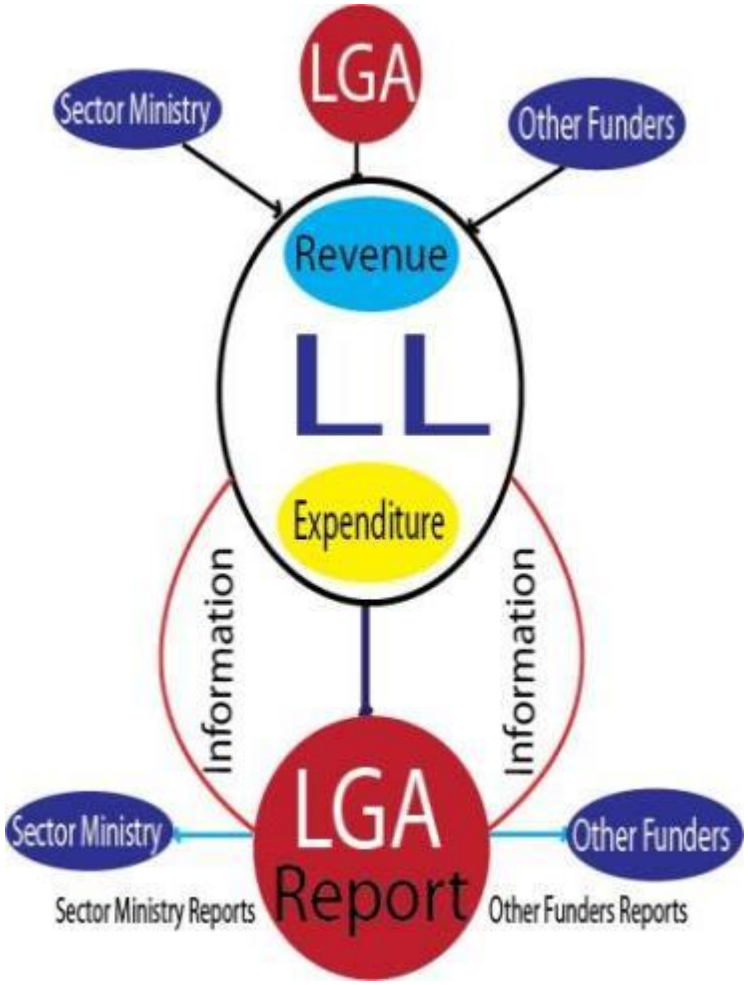


FACILITY FINANCIAL ACCOUNTING AND REPORTING SYSTEM (FFARS)

Training Manual

This publication was prepared by President's Office – Regional Administration And Local Government (PO-RALG) with support from the Public Sector Systems Strengthening (PS3) Activity located in Dar es Salaam, Tanzania, under Contract AID-621-C-15-00003 with USAID/Tanzania.

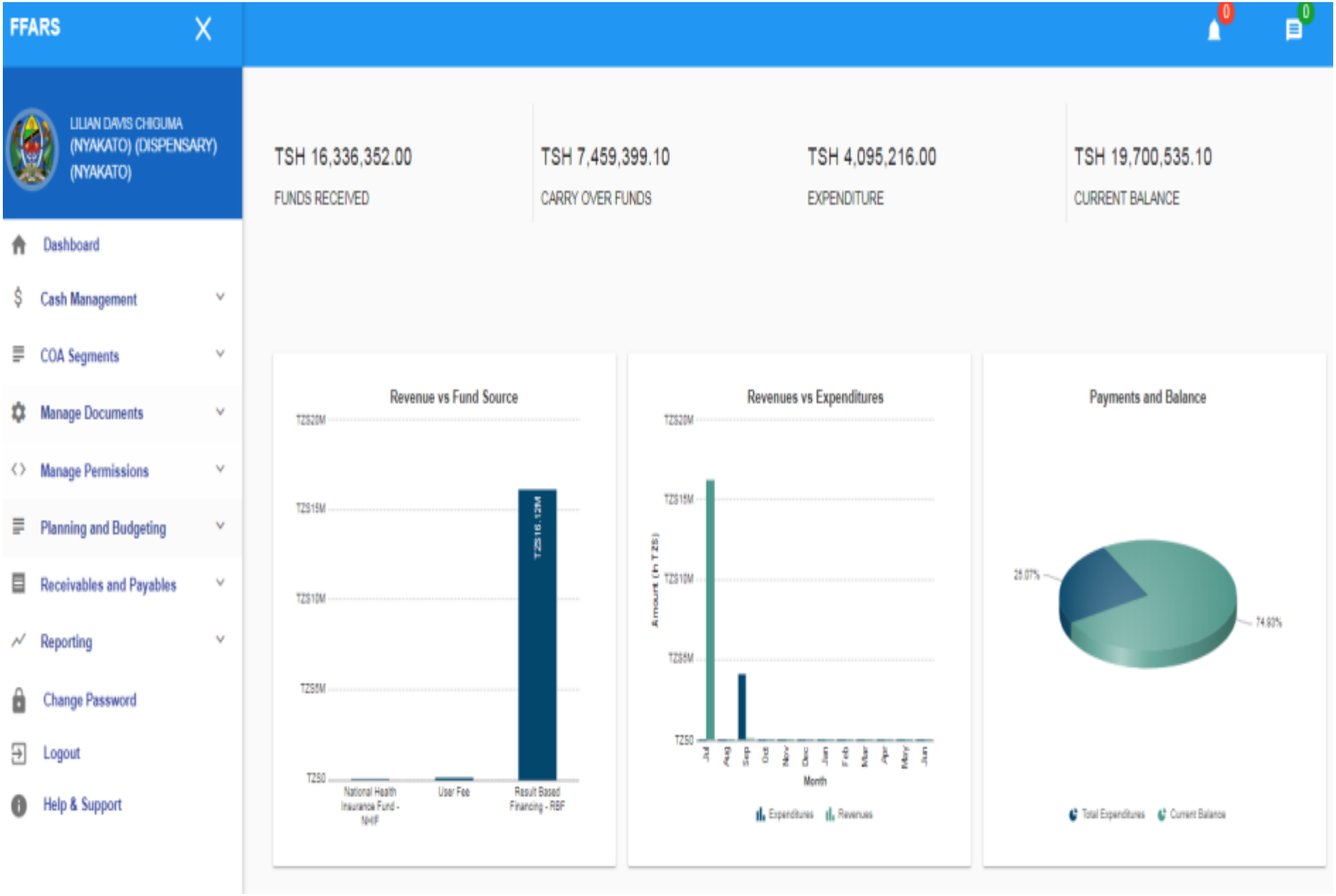
Electronic FFARS



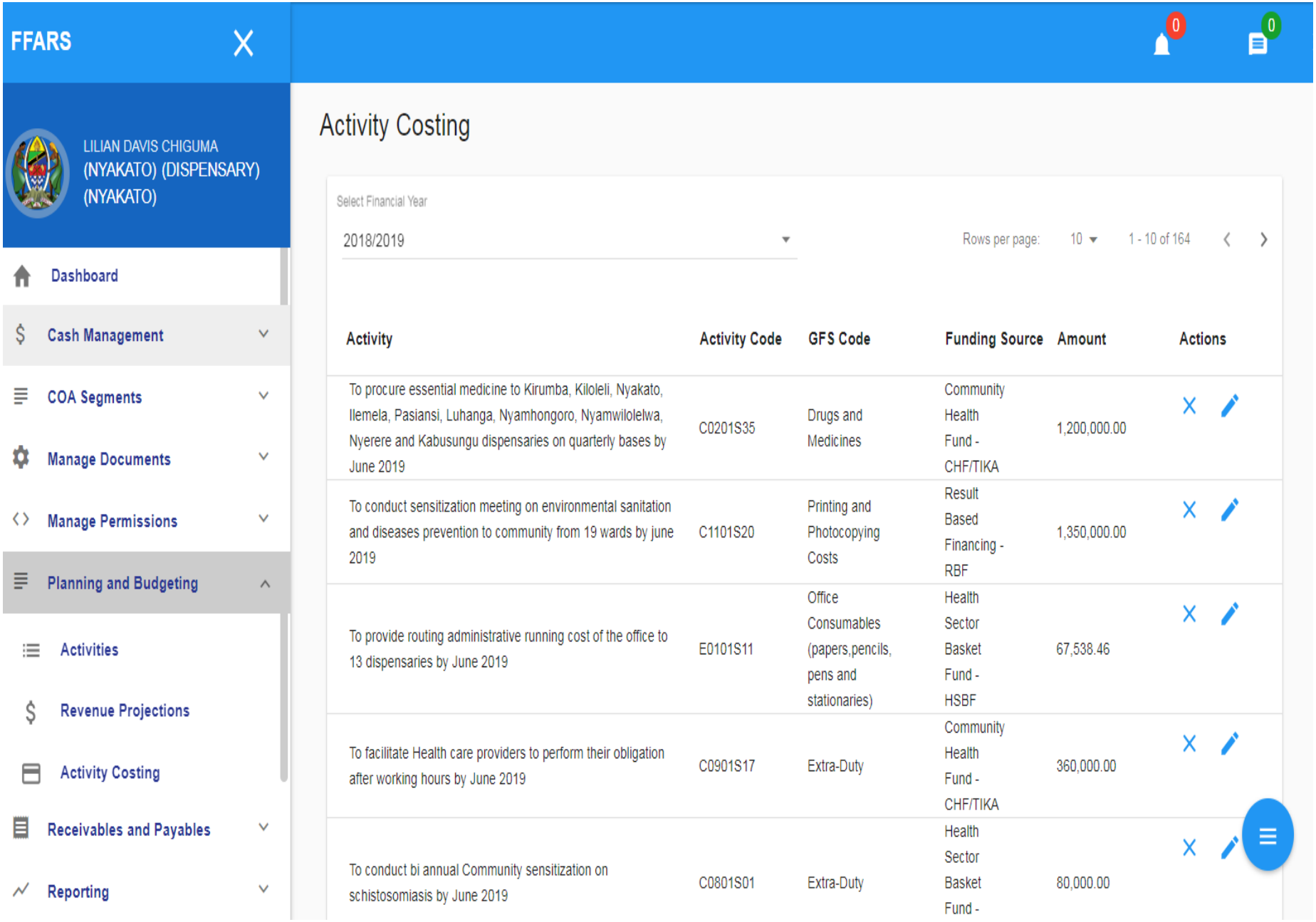
- Automatically receive from PlanRep: plan, budget (and chart of accounts codes)
- Perform procurement procedures consistent with internal controls
- Enter accounting transactions for facility level funds received and spent, and reconcile bank account
- Provide financial reports for facility use and to LGA, sector ministry, and other funders
- Automatically send information on funds received and expensed to PlanRep & Epicor

#	FFARS Module	Description
1	“Dashboard”	Appears after user login. Shows funds received, spent and available.
2	“COA”	All codes-GFS, funds, project (PlanRep)
3	“Planning and Budgeting”	Plan/budget: service outputs, activities, revenue and cost projections (PlanRep)
4	“Receivables & Payables”	Enter all revenue & expense accounting transactions. Also documents like payment vouchers (to PlanRep and Epicor)
5	“Cash Management”	Management of funds including bank reconciliation
6	“Reporting”	All financial reports from the system
7	“Help and Support”	Get online support including FFARS user manual which is accessed online
8	“Settings”	Customize system settings (super user)

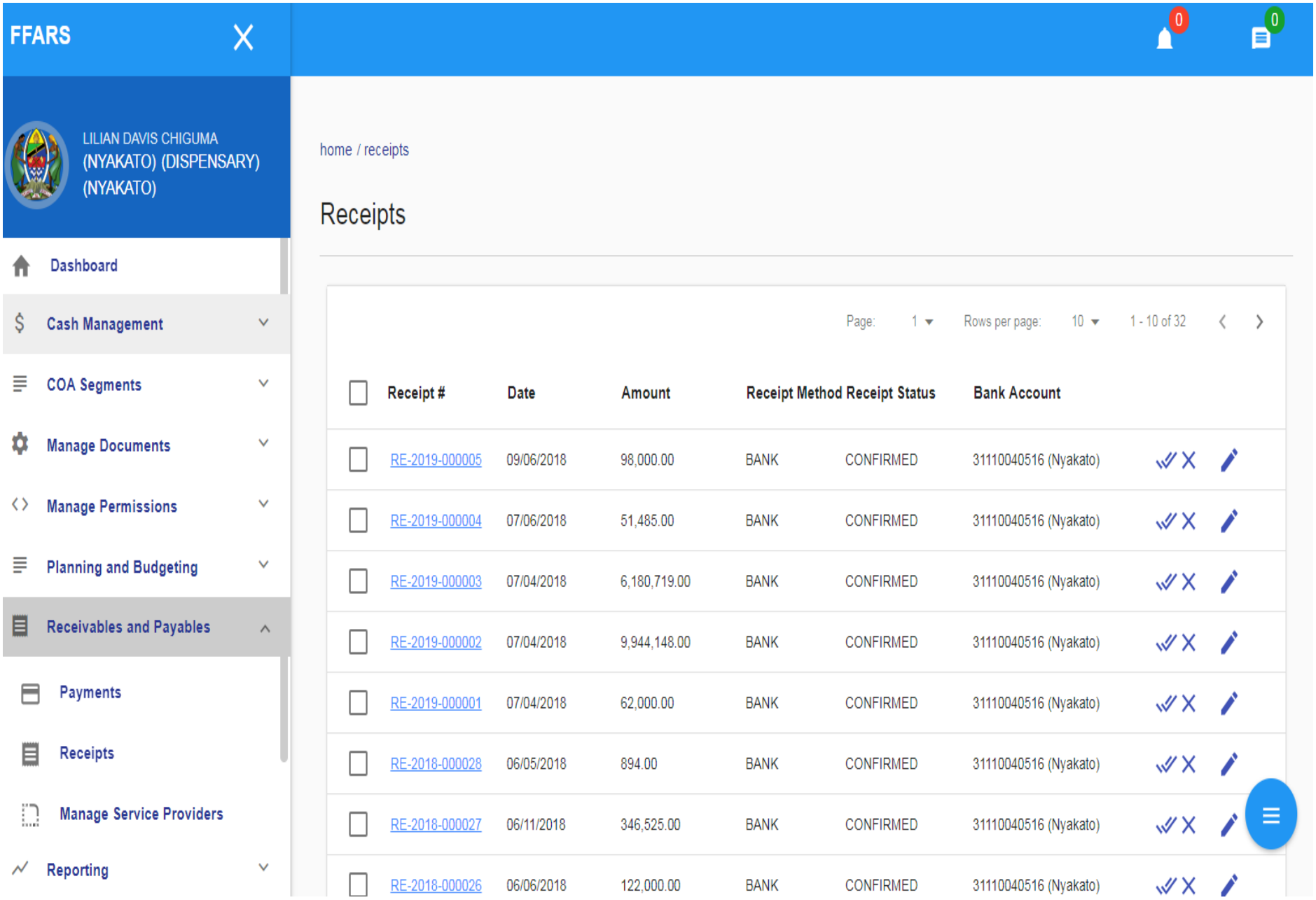
Dashboard: funds received, spent and available balance



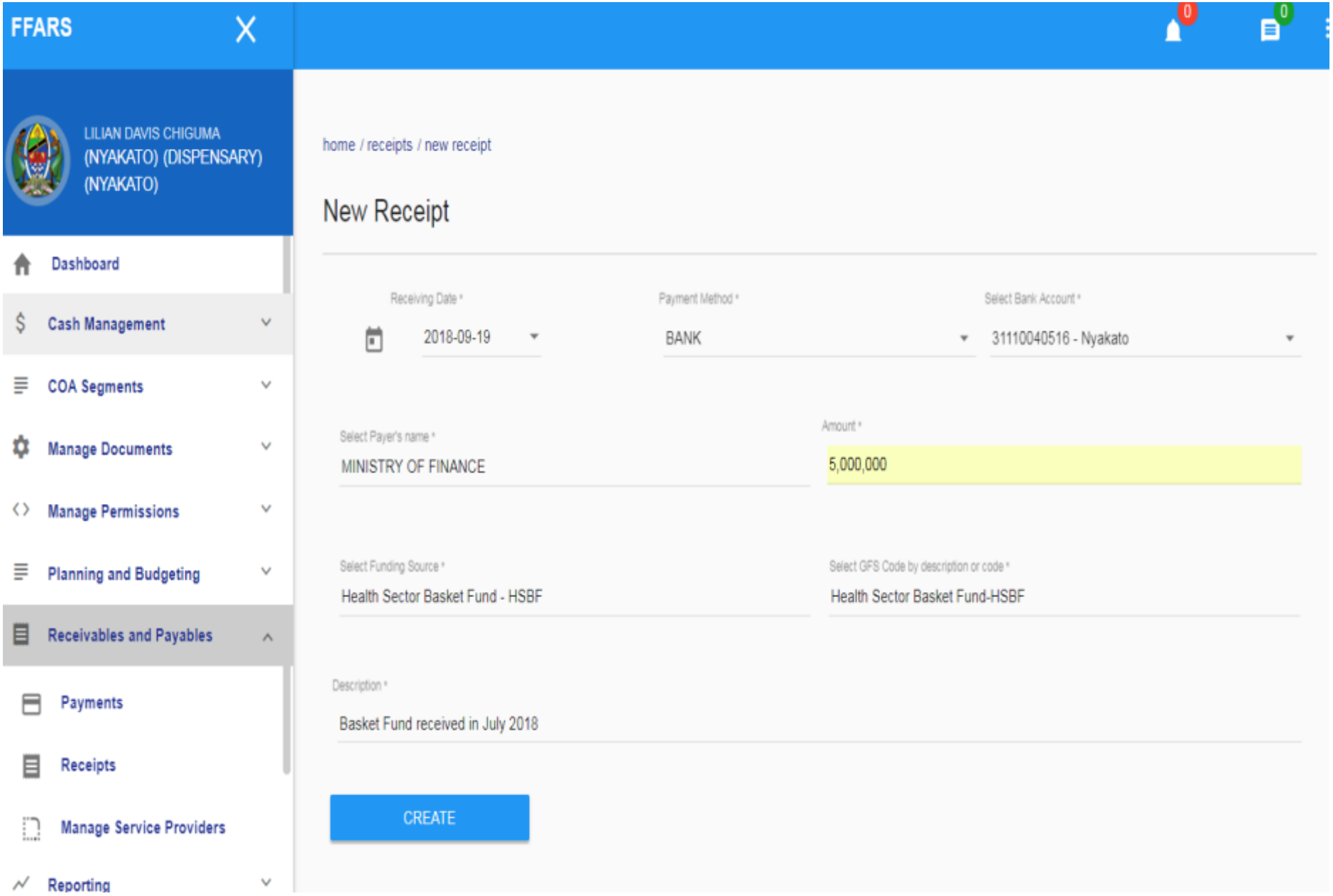
Plan and Budget: activities and costs imported automatically from PlanRep to FFARS



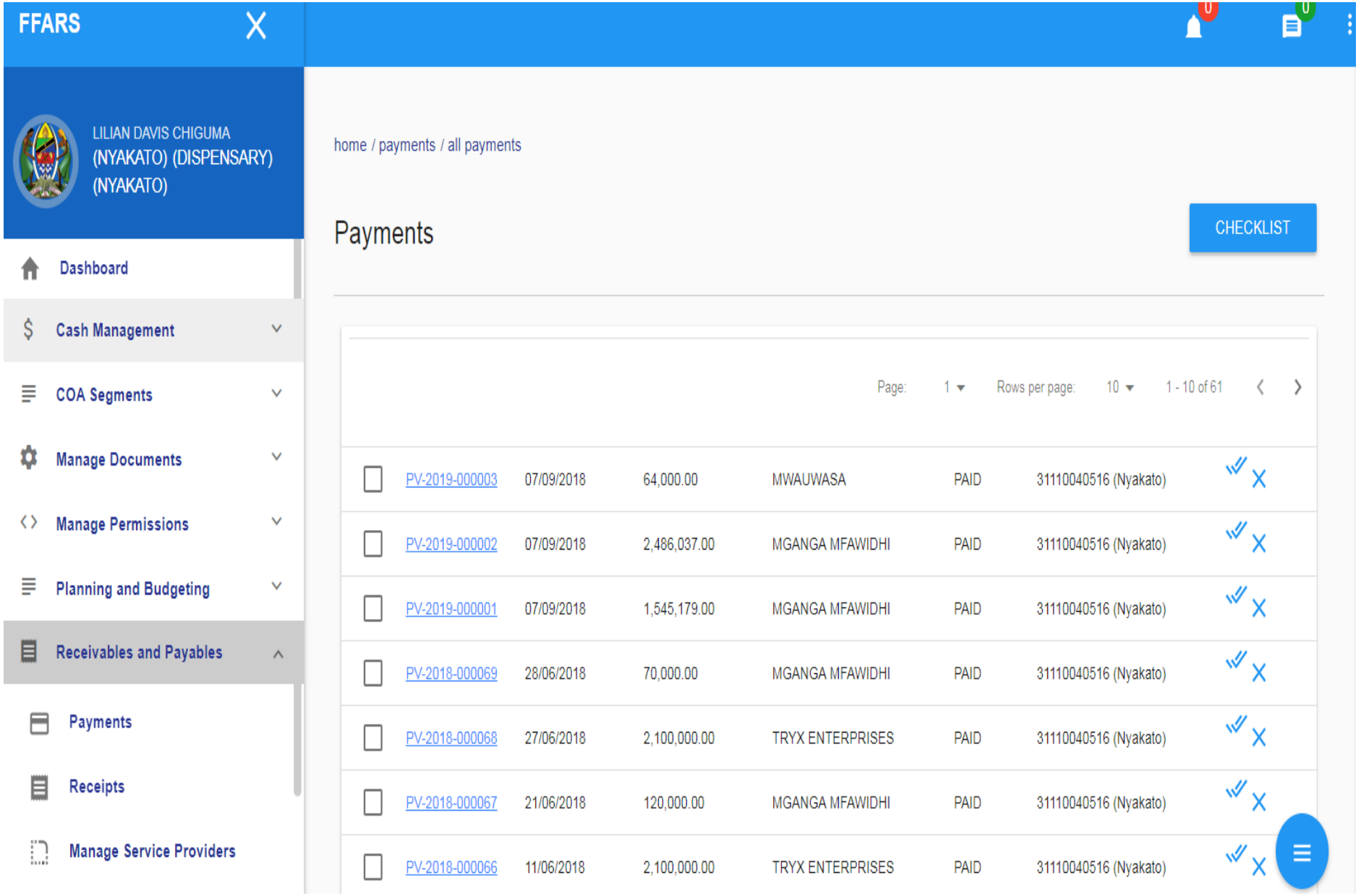
Receipt: A sample of receipt transactions created in the system



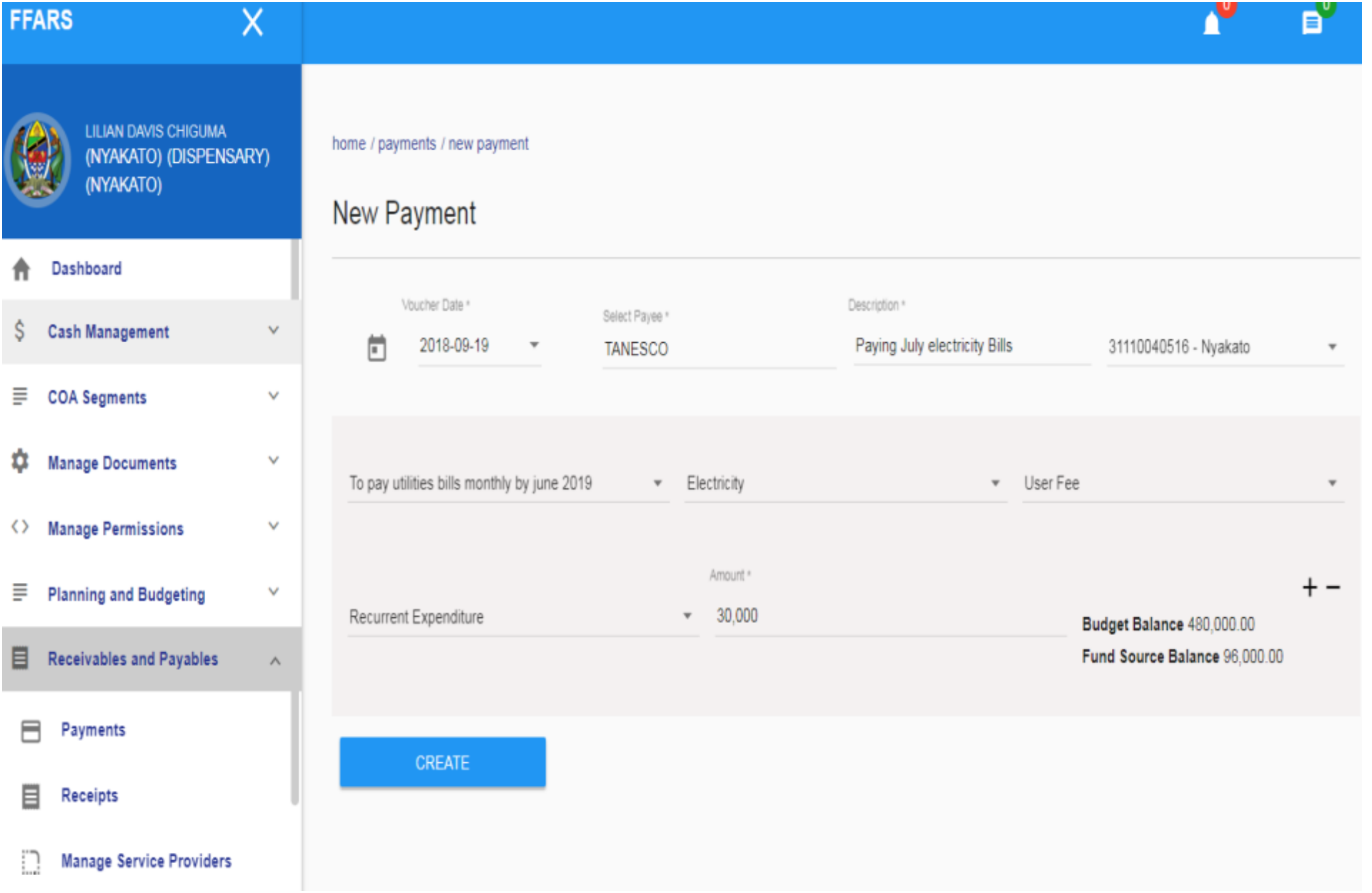
A window to add receipt for funds received



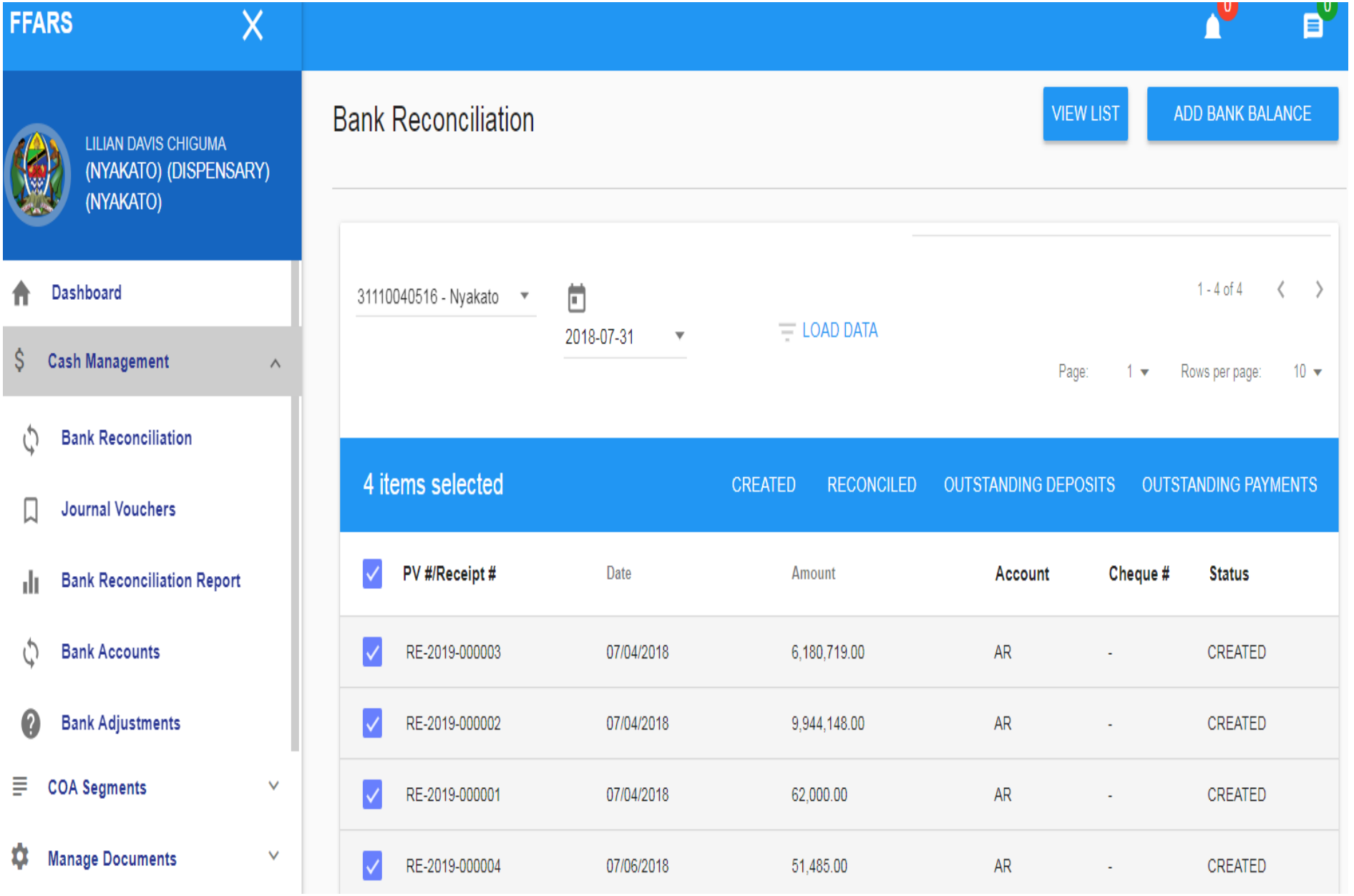
Payment: shows the payment transactions done



A window to create payment voucher



Cash Management: bank reconciliations & charges, journal and cash book adjustments



Sample Receipt

THE UNITED REPUBLIC OF TANZANIA
PRESIDENT'S OFFICE
REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT
MWANZA REGION
ILEMELA MC
NYAKATO DISPENSARY
31110040516 NYAKATO

Nyakato Dispensary

RECEIPT # RE-2019-000005
Received On : 09/06/2018

Funding Source
User Fee
Code: 80E

Payment Method	Bank Ref #
BANK	

Description	Amount Received
CASH DEPOSIT BY OBED MAKENE	TZS 98,000.00
	Total: TZS 98,000.00

Customer Name: HEALTH FACILITY INCHARGE

Received By: Lilian Davis Chiguma

Signature: _____

Sample Payment Voucher

REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT
Ilemela MC
NYAKATO
PAYMENT VOUCHER PV-2019-000003
31110040516 NYAKATO

Payee's Name:	MWAUWASA
Date	07/09/2018
Voucher Description	MALIPO KWA AJILI YA BILI YA MAJI MWEZI WA NANE
Voucher Amount:	TZS 64,000.00
Cheque #	000047
Cheque Type	CLOSED

Account	Fund Source	Description	Debit	Credit
81-2032-508E-105-11096306-0000-E0101S42-1-80E-22002102	User Fee	Water Charges	64,000.00	0.00
081-2032-0000-000-11096306-0000-00000000-0-000-99999995		Sundry Creditors	0.00	64,000.00

	Title/Name:	Signature:	Date:
Prepared by:	Lilian Davis Chiguma		2018-09-07
Facility incharge:			
Approved by:			

Facility Level Reports;

Sample Facility Cash Book Report

THE UNITED REPUBLIC OF TANZANIA
PRESIDENT'S OFFICE
REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT
MWANZA REGION
ILEMELA MC
NYAKATO WARD
NYAKATO DISPENSARY

CASHBOOK REPORT AS OF Sep 19th, 2018
31110040516 NYAKATO

DATE	REF #	PAYER/PAYEE	DOC REF #	DR	CR	BALANCE
2018-07-01		Balance b/d (TZS)		1,136,268.55		1,136,268.55
04/07/2018	RE-2019-000001	HEALTH FACILITY INCHARGE	-	62,000.00	0.00	1,198,268.55
04/07/2018	RE-2019-000002	MINISTRY OF FINANCE	-	9,944,148.00	0.00	11,142,416.55
04/07/2018	RE-2019-000003	MINISTRY OF FINANCE	-	6,180,719.00	0.00	17,323,135.55
06/07/2018	RE-2019-000004	NHIF	-	51,485.00	0.00	17,374,620.55
06/09/2018	RE-2019-000005	HEALTH FACILITY INCHARGE	-	98,000.00	0.00	17,472,620.55
07/09/2018	PV-2019-000002	MGANGA MFAWIDHI	000037	0.00	2,486,037.00	14,986,583.55
07/09/2018	PV-2019-000001	MGANGA MFAWIDHI	000046	0.00	1,545,179.00	13,441,404.55
07/09/2018	PV-2019-000003	MWAUWASA	000047	0.00	64,000.00	13,377,404.55
			TOTAL (TZS)	17,472,620.55	4,095,216.00	13,377,404.55

Use of FFARS by Mainland Tanzania Public Health Facilities and Schools

- Total number of public health facilities and schools=27,599 (health facilities=7,516, schools=20,083)
- Percent use of FFARS after 9 months=84.7%
  - Definition of use is data entered in electronic FFARS
  - Facilities using manual FFARS and their LGAs find way to enter into electronic FFARS (health center accountants to dispensaries, travel to HQ).
  - Creates demand: GOT and DPs funding computers/connectivity
- Answer to a key question: Yes, facility managers and staff have capacity and just need to be empowered to improve their management, service delivery and community involvement

Access and Use of FFARS Data to Improve Management and Service Delivery

- Facilities use and analyze in their system
  - Performance on plans and budgets, adjust mix of inputs procure
  - Process just starting—need to deepen and link service delivery
- LGAs use for oversight and support
- PORALG/RS, sector ministries, MOFP, and DPs analysis, refine
- Interoperability:
  - FFARS and LGA Epicor accounting system—consolidated LGA picture
  - Resource tracking extends to service provider level
  - PORALG Muungano Gateway: developing new Integrated Monitoring and Evaluation System (IMES) to access and use data in all interoperable systems

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Country Discussion

1. What are the challenges that your country face in conducting resource mapping and tracking of IC?
2. What are the next steps to address these challenges?
3. What would be your "dream" resource mapping/tracking tool ?
4. How can GFF and other partners help you achieve your goal of better monitoring funding of your IC/NHS