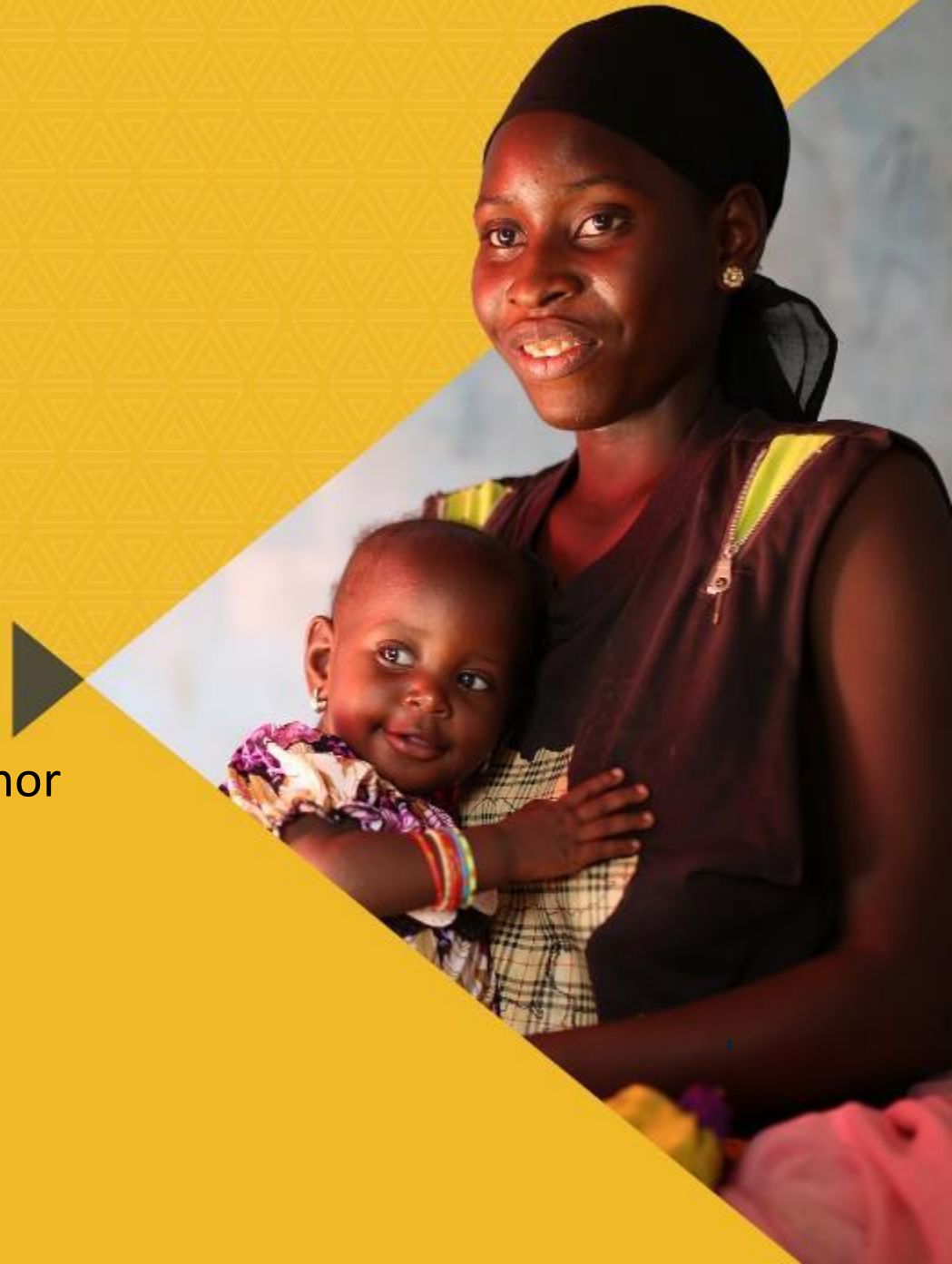


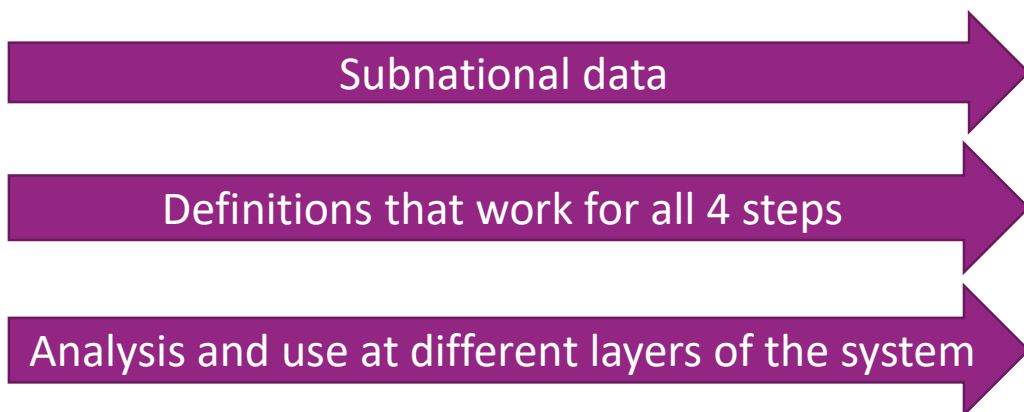
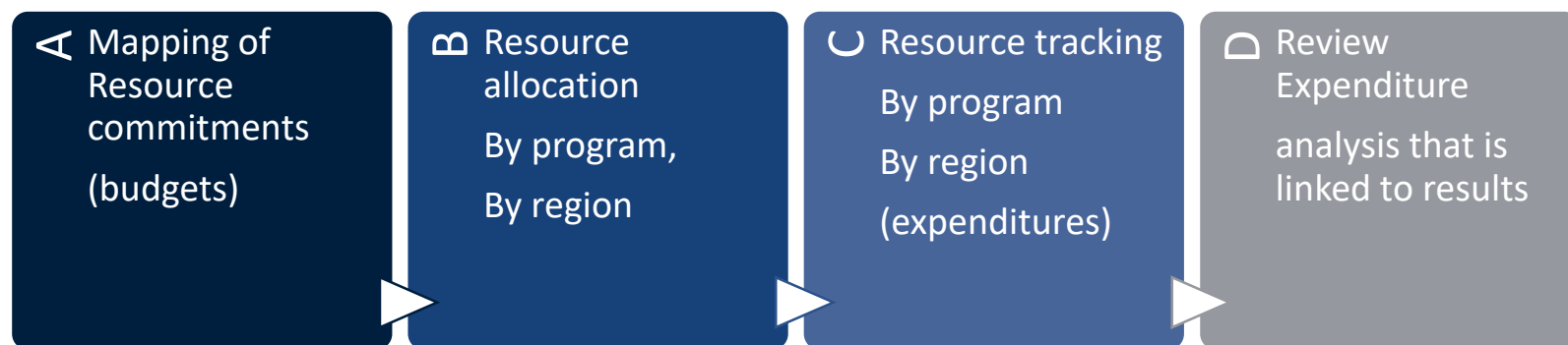
Monitoring the Funding Flow of Investment case (IC)

Making sure government and donor
funding follow the IC priorities



Monitoring the funding flow of IC and beyond

Platforms:



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

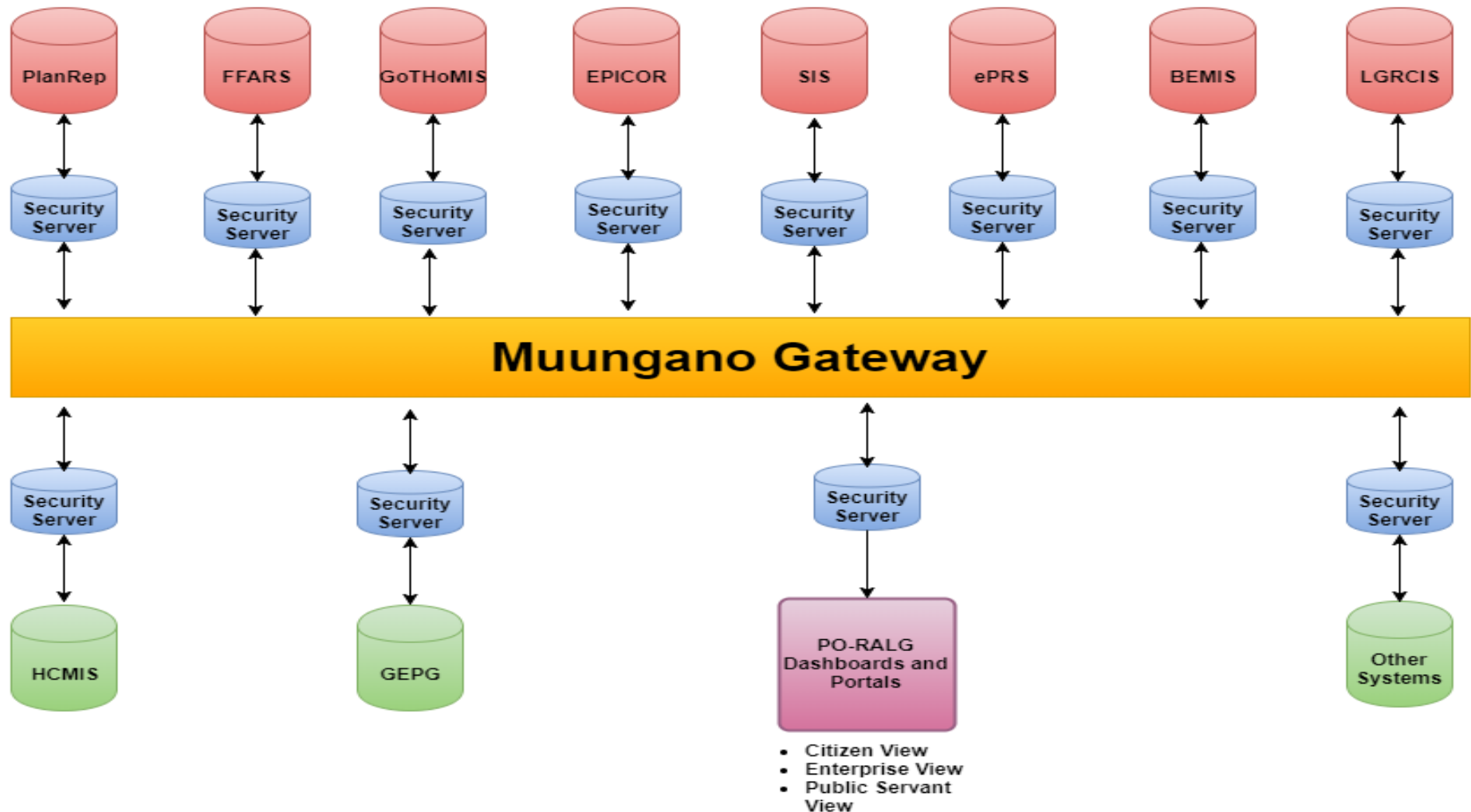
Facility Financial Accounting and Reporting System (FFARS)



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



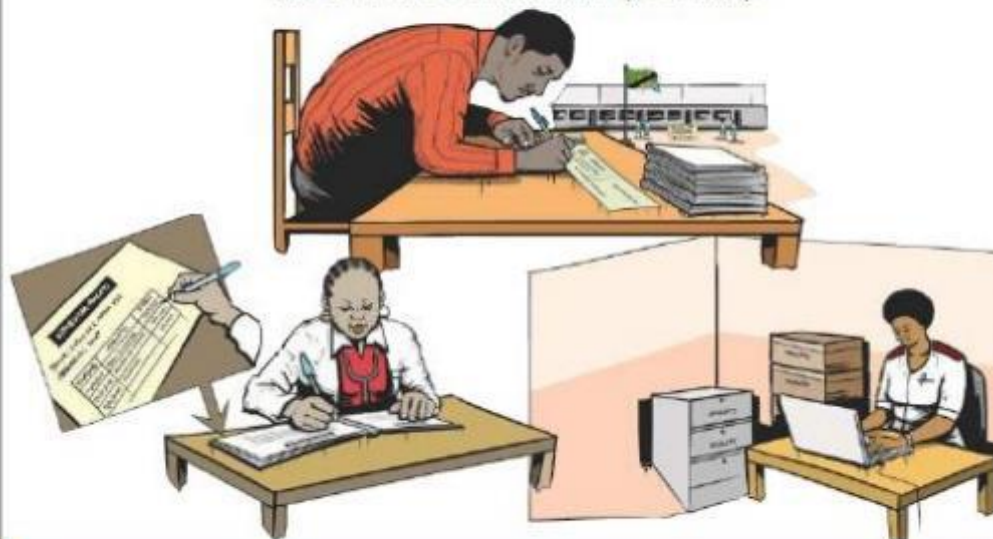
Background: problems and solutions

- 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 browser

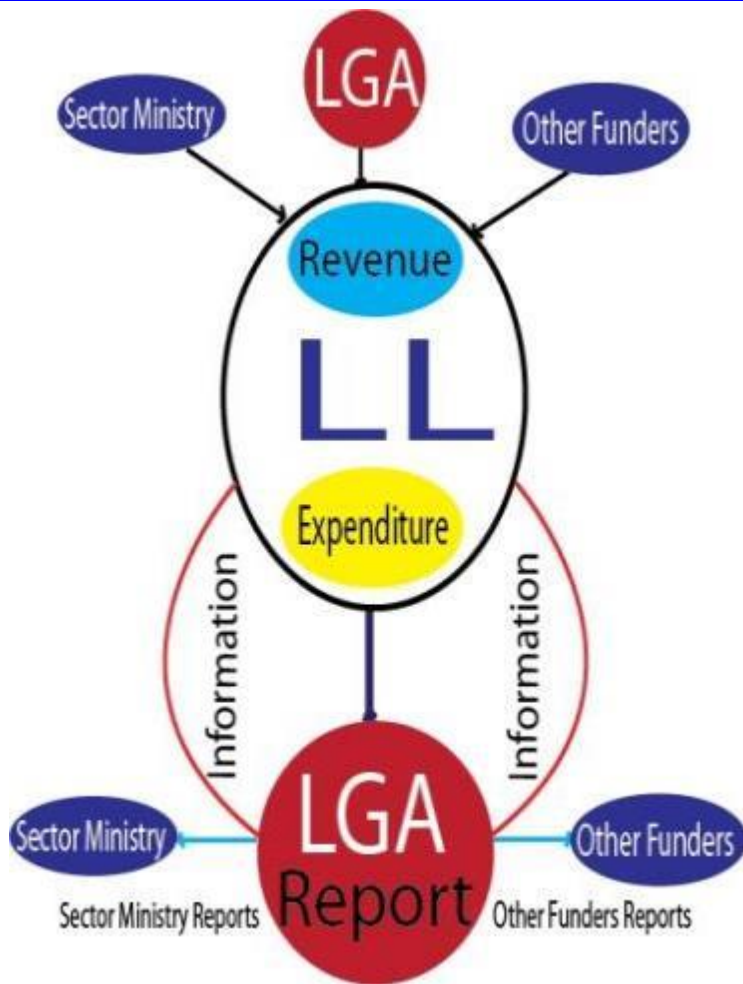
**PRESIDENT'S OFFICE – REGIONAL ADMINISTRATION
AND LOCAL GOVERNMENT (PO-RALG)**



FACILITY FINANCIAL ACCOUNTING AND REPORTING SYSTEM (FFARS)

Training Manual

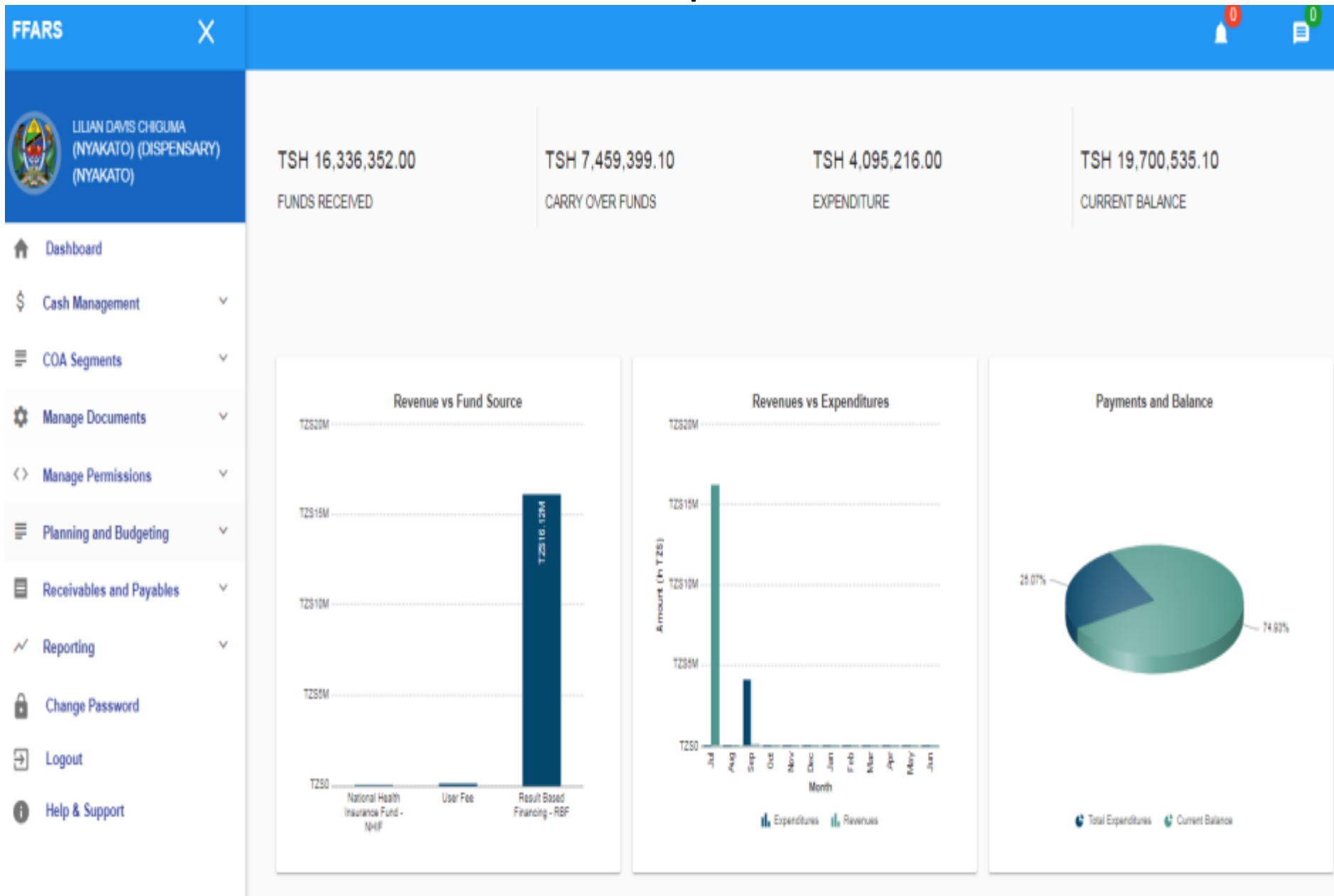
Electronic FFARS



- 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

FFARS



LILIAN DAVIS CHIGUMA
(NYAKATO) (DISPENSARY)
(NYAKATO)

Dashboard

Cash Management

COA Segments

Manage Documents

Manage Permissions

Planning and Budgeting

Activities

Revenue Projections

Activity Costing

Receivables and Payables












Reporting

Activity Costing

Select Financial Year


2018/2019

Rows per page: 10 1 - 10 of 164

Activity	Activity Code	GFS Code	Funding Source	Amount	Actions
To procure essential medicine to Kirumba, Kiloleli, Nyakato, Ilemela, Pasiansi, Luhanga, Nyamhongoro, Nyamwilolelwa, Nyerere and Kabusungu dispensaries on quarterly bases by June 2019	C0201S35	Drugs and Medicines	Community Health Fund - CHF/TIKA	1,200,000.00	 
To conduct sensitization meeting on environmental sanitation and diseases prevention to community from 19 wards by June 2019	C1101S20	Printing and Photocopying Costs	Result Based Financing - RBF	1,350,000.00	 
To provide routing administrative running cost of the office to 13 dispensaries by June 2019	E0101S11	Office Consumables (papers,pencils, pens and stationaries)	Health Sector Basket Fund - HSBF	67,538.46	 
To facilitate Health care providers to perform their obligation after working hours by June 2019	C0901S17	Extra-Duty	Community Health Fund - CHF/TIKA	360,000.00	 
To conduct bi annual Community sensitization on schistosomiasis by June 2019	C0801S01	Extra-Duty	Health Sector Basket Fund -	80,000.00	  

Receipt: A sample of receipt transactions created in the system

FFARS



LILIAN DAVIS CHIGUMA
(NYAKATO) (DISPENSARY)
(NYAKATO)

Dashboard

Cash Management

COA Segments

Manage Documents

Manage Permissions

Planning and Budgeting

Receivables and Payables

Payments

Receipts

Manage Service Providers

Reporting

home / receipts


Receipts


Page: 1 Rows per page: 10 1 - 10 of 32

<input type="checkbox"/>	Receipt #	Date	Amount	Receipt Method	Receipt Status	Bank Account	
<input type="checkbox"/>	RE-2019-000005	09/06/2018	98,000.00	BANK	CONFIRMED	31110040516 (Nyakato)	
<input type="checkbox"/>	RE-2019-000004	07/06/2018	51,485.00	BANK	CONFIRMED	31110040516 (Nyakato)	
<input type="checkbox"/>	RE-2019-000003	07/04/2018	6,180,719.00	BANK	CONFIRMED	31110040516 (Nyakato)	
<input type="checkbox"/>	RE-2019-000002	07/04/2018	9,944,148.00	BANK	CONFIRMED	31110040516 (Nyakato)	
<input type="checkbox"/>	RE-2019-000001	07/04/2018	62,000.00	BANK	CONFIRMED	31110040516 (Nyakato)	
<input type="checkbox"/>	RE-2018-000028	06/05/2018	894.00	BANK	CONFIRMED	31110040516 (Nyakato)	
<input type="checkbox"/>	RE-2018-000027	06/11/2018	346,525.00	BANK	CONFIRMED	31110040516 (Nyakato)	
<input type="checkbox"/>	RE-2018-000026	06/06/2018	122,000.00	BANK	CONFIRMED	31110040516 (Nyakato)	

A window to add receipt for funds received

FFARS





LILIAN DAVIS CHIGUMA
(NYAKATO) (DISPENSARY)
(NYAKATO)

Dashboard

Cash Management

COA Segments

Manage Documents

Manage Permissions

Planning and Budgeting

Receivables and Payables

Payments

Receipts

Manage Service Providers

Reporting


home / receipts / new receipt

New Receipt

Receiving Date *

Payment Method *

Select Bank Account *

2018-09-19

BANK

31110040516 - Nyakato

Select Payer's name *

Amount *

MINISTRY OF FINANCE

5,000,000

Select Funding Source *

Select GFS Code by description or code *

Health Sector Basket Fund - HSBF

Health Sector Basket Fund-HSBF

Description *


Basket Fund received in July 2018

CREATE

Payment: shows the payment transactions done

FFARS

X



LILIAN DAVIS CHIGUMA
(NYAKATO) (DISPENSARY)
(NYAKATO)

Dashboard

Cash Management

COA Segments

Manage Documents

Manage Permissions

Planning and Budgeting

Receivables and Payables

Payments

Receipts

Manage Service Providers

home / payments / all payments

Payments


CHECKLIST

Page: 1 Rows per page: 10 1 - 10 of 61

<input type="checkbox"/>	PV-2019-000003	07/09/2018	64,000.00	MWAUWASA	PAID	31110040516 (Nyakato)		
<input type="checkbox"/>	PV-2019-000002	07/09/2018	2,486,037.00	MGANGA MFAWIDHI	PAID	31110040516 (Nyakato)		
<input type="checkbox"/>	PV-2019-000001	07/09/2018	1,545,179.00	MGANGA MFAWIDHI	PAID	31110040516 (Nyakato)		
<input type="checkbox"/>	PV-2018-000069	28/06/2018	70,000.00	MGANGA MFAWIDHI	PAID	31110040516 (Nyakato)		
<input type="checkbox"/>	PV-2018-000068	27/06/2018	2,100,000.00	TRYX ENTERPRISES	PAID	31110040516 (Nyakato)		
<input type="checkbox"/>	PV-2018-000067	21/06/2018	120,000.00	MGANGA MFAWIDHI	PAID	31110040516 (Nyakato)		
<input type="checkbox"/>	PV-2018-000066	11/06/2018	2,100,000.00	TRYX ENTERPRISES	PAID	31110040516 (Nyakato)		

A window to create payment voucher

FFARS

LILIAN DAVIS CHIGUMA
(NYAKATO) (DISPENSARY)
(NYAKATO)

Dashboard

Cash Management

COA Segments

Manage Documents

Manage Permissions

Planning and Budgeting

Receivables and Payables

Payments

Receipts

Manage Service Providers


home / payments / new payment

New Payment

Voucher Date *

Select Payee *

Description *

2018-09-19

TANESCO

Paying July electricity Bills

31110040516 - Nyakato

To pay utilities bills monthly by june 2019

Electricity

User Fee

Recurrent Expenditure

Amount *

30,000

+ -


Budget Balance 480,000.00

Fund Source Balance 96,000.00

CREATE

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

FFARS



LILIAN DAVIS CHIGUMA
(NYAKATO) (DISPENSARY)
(NYAKATO)

Dashboard

Cash Management

Bank Reconciliation

Journal Vouchers

Bank Reconciliation Report

Bank Accounts

Bank Adjustments

COA Segments

Manage Documents

Bank Reconciliation

VIEW LIST

ADD BANK BALANCE

31110040516 - Nyakato

2018-07-31

LOAD DATA

1 - 4 of 4

Page: 1

Rows per page: 10

4 items selected

CREATEDRECONCILEDOUTSTANDING DEPOSITSOUSTANDING PAYMENTS

<input checked="" type="checkbox"/>	PV #/Receipt #	Date	Amount	Account	Cheque #	Status
<input checked="" type="checkbox"/>	RE-2019-000003	07/04/2018	6,180,719.00	AR	-	CREATED
<input checked="" type="checkbox"/>	RE-2019-000002	07/04/2018	9,944,148.00	AR	-	CREATED
<input checked="" type="checkbox"/>	RE-2019-000001	07/04/2018	62,000.00	AR	-	CREATED
<input checked="" type="checkbox"/>	RE-2019-000004	07/06/2018	51,485.00	AR	-	CREATED

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:

Sample Facility Cash Book Report

 Reporting 

 Cash Book Report

 General Ledger

 Income & Expenditures Report

 Itemized Report

 Funding Sources Status

 Activity Expenditure Status

 Activity Budget Status

 Itemized Activity 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



USAID
FROM THE AMERICAN PEOPLE



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

