



## Facility Financial Accounting and Reporting System (FFARS) in Tanzania: successes and challenges

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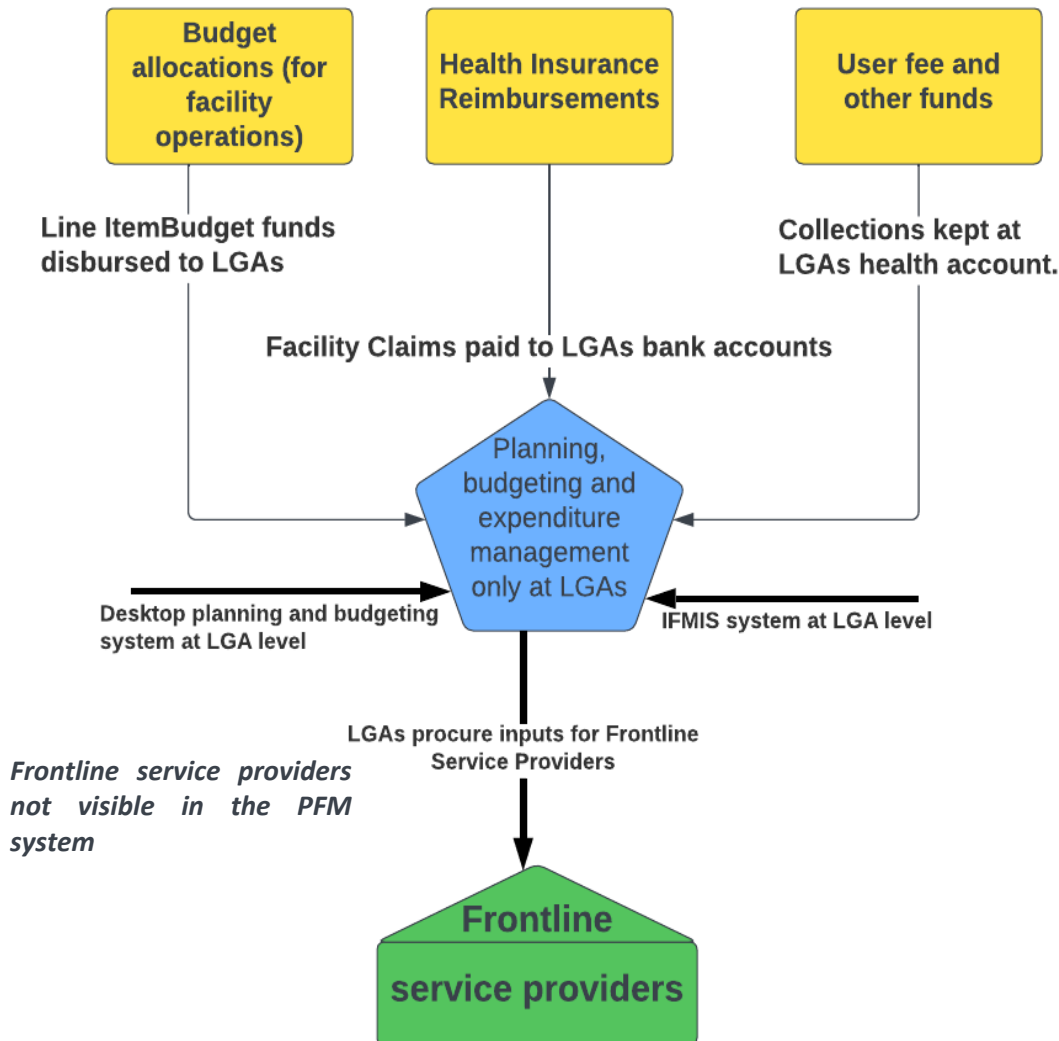
Policy dialogue: PFM as enabler for greater health facility autonomy, Mauritius, August 27-29, 2024

# Country Context



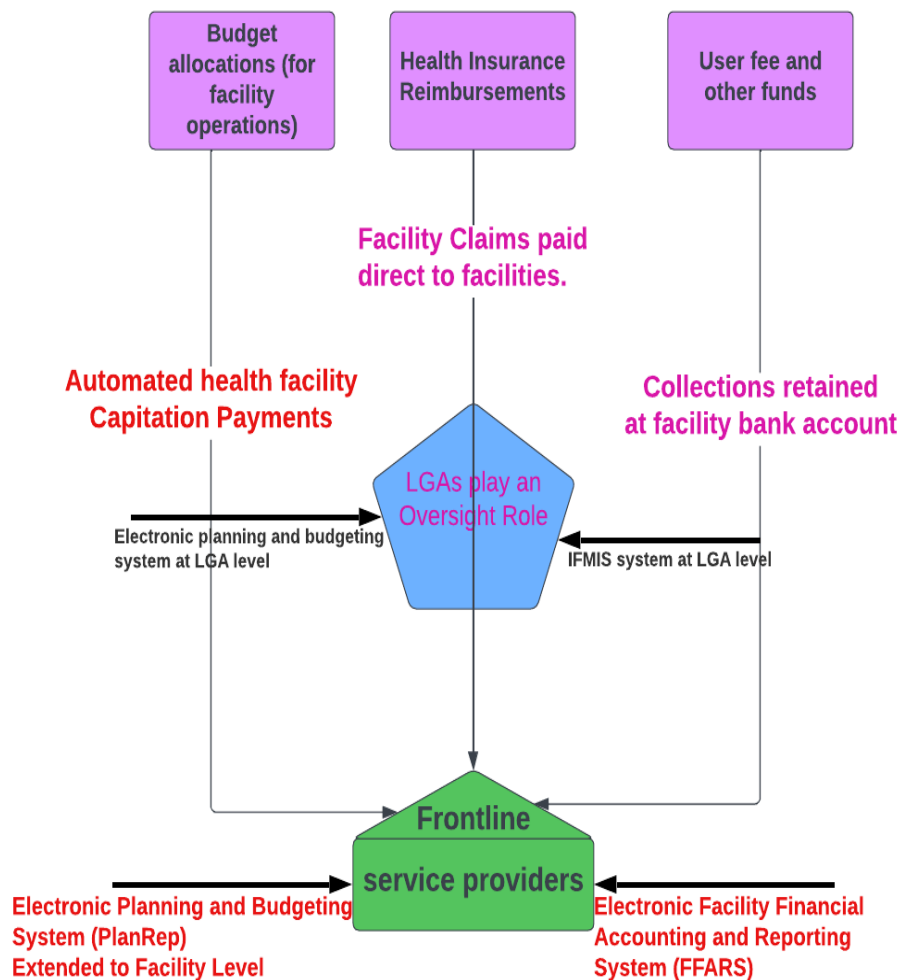
- Population - 61.7 million
- Decentralization by devolution policy
- Administration areas as of 2021
  - Regions – 26
  - Districts - 139
  - LGAs - 184
  - Wards – 3,956
  - Village/Mitaa – 16,581
- Public Service providers (health and education)
  - Public primary health facilities-6,640
  - Public schools - 33,980
- GDP (Source:VWB)– US \$ 67.84bn (2021)
- GDP growth (Source:VWB) – 4.3 (2021)

# The situation prior to Automation of facility planning, budgeting and financial management



- Resources flow only to LGAs
- Individual frontline service providers not visible in the PFM systems
  - No formal recognition of facilities as fund managers or spending entities
  - No health sector budget funds from central Treasury flowing directly and managed by health service providers

# Extending PFM systems to frontline service providers inline with direct facility financing (DFF)... I



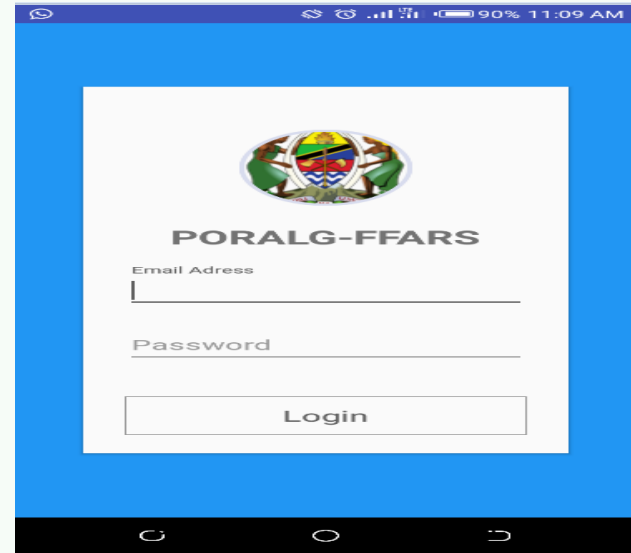
- In 2017 - introduction of output-based payment to health facilities in central Treasury
  - All facilities required to open facility bank account
  - Direct Facility Financing (DFF) for Health Sector Basket Fund across all health facilities
  - Formula-based payment to service providers (capitation with adjusters for equity, need and performance)
- The need to extend PFM systems to facilities to manage DFF

# Extending PFM systems to frontline service providers...2

- Extending cross-sectoral planning and budgeting system to service provider level to improve service delivery
  - *PlanRep: system used by LGA for planning, budgeting and reporting*
  - *Chart of Accounts (COA) in PlanRep revised to accommodate individual service provider codes in health and education*
  - *COA also has a code for geographical location and accommodates lower-level governments (villages and wards)*
  - *National Planning and Budget guideline issued by Treasury each year recognizes this new COA that accommodates service providers as planning, budgeting and spending entities*
    - *This gave a formal recognition of service providers as planning, budgeting and spending entities under the national PFM system*

# Extending PFM systems to frontline service providers...3

- Development of simple web-based Facility Financial Accounting and Reporting System (FFARS)
  - *Mobile FFARS version developed for place without LAN or computers*
- Legal frameworks reviewed to recognize health facilities as spending entities
  - *Local Government Accounting Manual (LAM) revised to recognize FFARS as financial management system at facility level*




## FFARS:

- Capture the funds received and expenditures at the facility level
- Provide reports to LGA, Sector Ministry, and Other funders and facility itself
- Receive Plans and Budget from PlanRep
- Receive COA segments from PlanRep
- Send Actual funds received and expensed to PlanRep & MUSE (central IFMIS)

# FFARS Modules

FFARS
✕



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- 🏠 [Dashboard](#)
- 💰 [Cash Management](#) ▼
- ☰ [COA Segments](#) ▼
- ⚙️ [Manage Documents](#) ▼
- 🔗 [Manage Permissions](#) ▼
- ☰ [Planning and Budgeting](#) ▼
- 📄 [Receivables and Payables](#) ▼
- ✓ [Reporting](#) ▼
- 🔒 [Change Password](#)
- 🚪 [Logout](#)
- ℹ️ [Help & Support](#)

No	Module	Description
1	“Dashboard”	This is a page that appears when a user click login after entering a User name and Password. A Dashboard will show the amount of funds received, spent and available balance on each facility or level where this user has been assigned to/ has access rights.
2	“COA Segments”	It's a module where a user can get all (GFS Codes), “sub-budget class” Fund types, project codes and fund sources.  Actually all COA segment come automatically from PlanRep
3	“Planning and Budgeting”	It's a module that depicts all plans, activities, activity costing and revenue projections for each facility according to the fund sources.  These information are automatically coming from PlanRep
4	“Receivables and Payables”	This is an important module where a facility uses to recognize all the fund received in its Bank account and the expenditures. It will all receipts, suppliers, customers and payment vouchers  The Actual funds received and expenditures will also be exported directly to PlanRep and Epicor
5	“Cash Management”	This is a module where the management of funds can be done; this includes; Bank reconciliations, journal vouchers, bank adjustment and bank charges etc. And its where you can get bank reconciliation reports
6	“Reporting”	It's a module where you can get all reports from the systems; The report varies according to different level of access rights. Facility, Council, Region and PORALG has reports that suits their purposes. Example Cashbook report, general ledger, cash book entries report, income and expenditure reports etc
7	“Change Password”	A module where a user can change password
8	“Log out”	A module to logout of the system
9	“Help and Support”	A module where a user can get online support by going through the FFARS user manual which is access online.
10	“Settings”	It's a module for customizing all the settings of the systems. Here only a super user can access this module

# FFARS Dashboard

FFARS



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TSH 16,336,352.00

FUNDS RECEIVED

TSH 7,459,399.10

CARRY OVER FUNDS

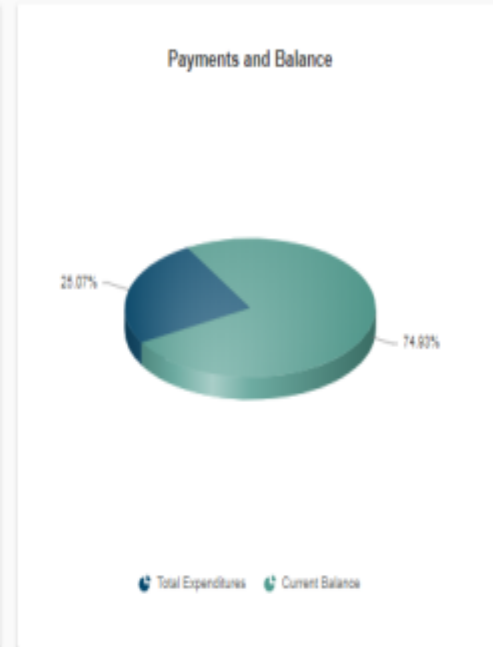
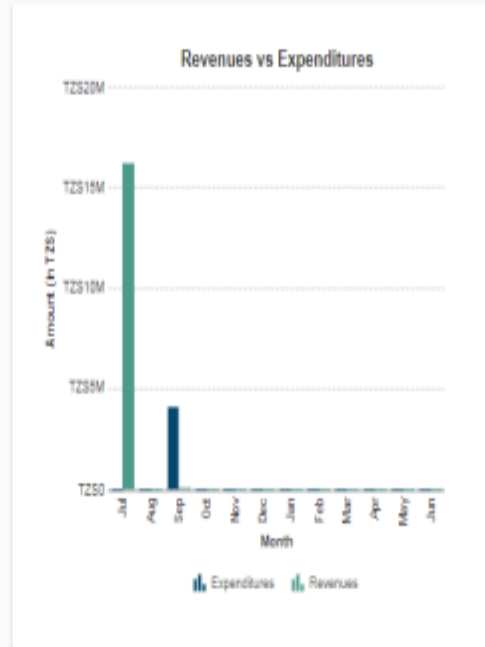
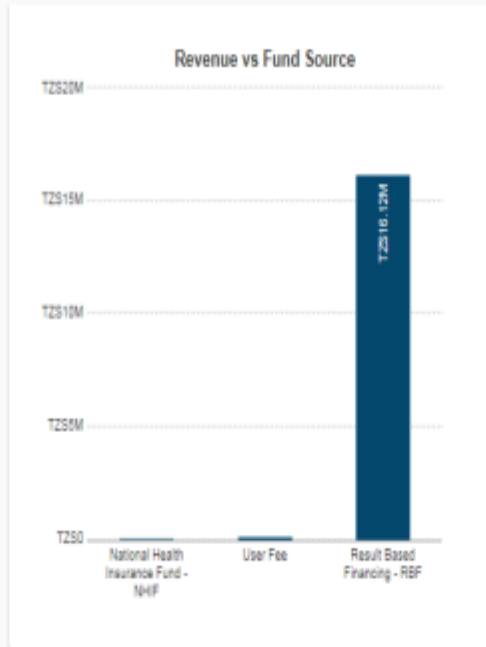
TSH 4,095,216.00

EXPENDITURE

TSH 19,700,535.10

CURRENT BALANCE

- Dashboard
- Cash Management
- COA Segments
- Manage Documents
- Manage Permissions
- Planning and Budgeting
- Receivables and Payables
- Reporting
- Change Password
- Logout
- Help & Support





# FFARS Usage

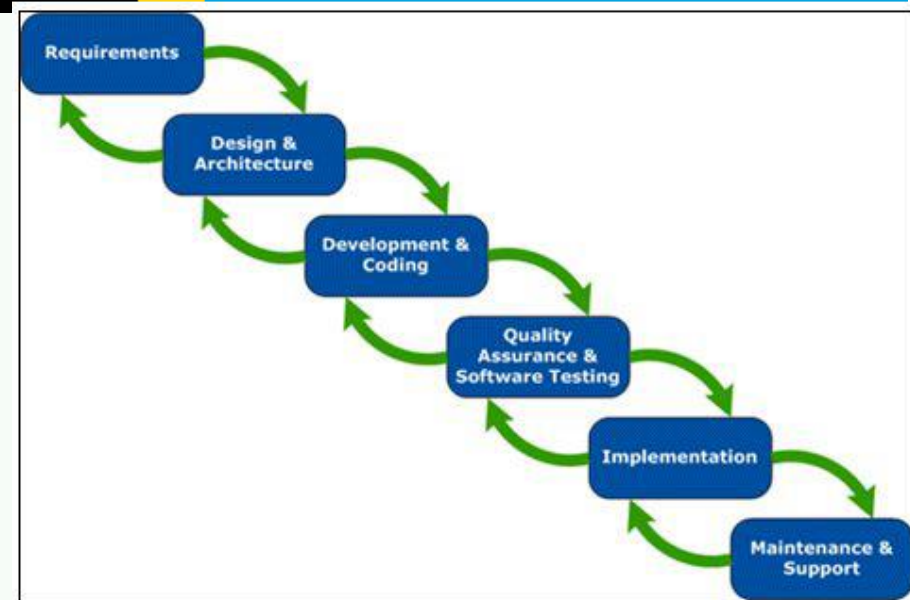
- **FFARS used in:**
  - 176 Council Hospitals,
  - 5852 Dispensaries,
  - 841 Health Center,
  - 17707 Primary School,
  - 4786 Secondary School,
  - 9132 Villages/Mtaa,
  - 2043 Wards
  
- 100,788 users

The screenshot displays the 'Payments' page in the FFARS system. The page title is 'Payments' in large yellow font. The browser address bar shows 'FFARS - Manage Payables - Google Chrome' and the URL '196.192.72.106/#/payments'. The interface includes a navigation menu on the left with options like Dashboard, Cash Management, COA Segments, Manage Permissions, Planning and Budgeting, Receivables and Payables, Manage Service Providers, Receipts, Payments, Reporting, and Settings. The main content area shows a table of payment transactions with columns for checkboxes, invoice numbers, dates, amounts, payee names, status, and reference numbers. A 'CHECKLIST' button is visible in the top right corner of the table area.

	Invoice No.	Date	Amount	Payee Name	Status	Reference No.	
<input type="checkbox"/>	PV-2018-000009	09/06/2017	200,000.00	ELIBARIKI SHAURI TARIMO	PAID	4123700107 (BASODARER)	✓ X
<input type="checkbox"/>	PV-2018-000008	09/06/2017	250,000.00	ERENEIOUS DOSLA HHANDO	PAID	4123700107 (BASODARER)	✓ X
<input type="checkbox"/>	PV-2018-000007	08/03/2017	250,000.00	ERENEIOUS DOSLA HHANDO	PAID	4123700107 (BASODARER)	✓ X
<input type="checkbox"/>	PV-2018-000006	08/03/2017	200,000.00	ELIBARIKI SHAURI TARIMO	PAID	4123700107 (BASODARER)	✓ X
<input type="checkbox"/>	PV-2018-000005	07/20/2017	39,280.00	SALUTARY LAURENT OMBAY	PAID	4123700107 (BASODARER)	✓ X
<input type="checkbox"/>	PV-2018-000004	07/06/2017	30,000.00	ELIBARIKI SHAURI TARIMO	PAID	4123700107 (BASODARER)	✓ X
<input type="checkbox"/>	PV-2018-000002	07/06/2017	200,000.00	ELIBARIKI SHAURI TARIMO	PAID	4123700107 (BASODARER)	✓ X
<input type="checkbox"/>	PV-2018-000001	07/06/2017	250,000.00	ERENEIOUS DOSLA HHANDO	PAID	4123700107 (BASODARER)	✓ X

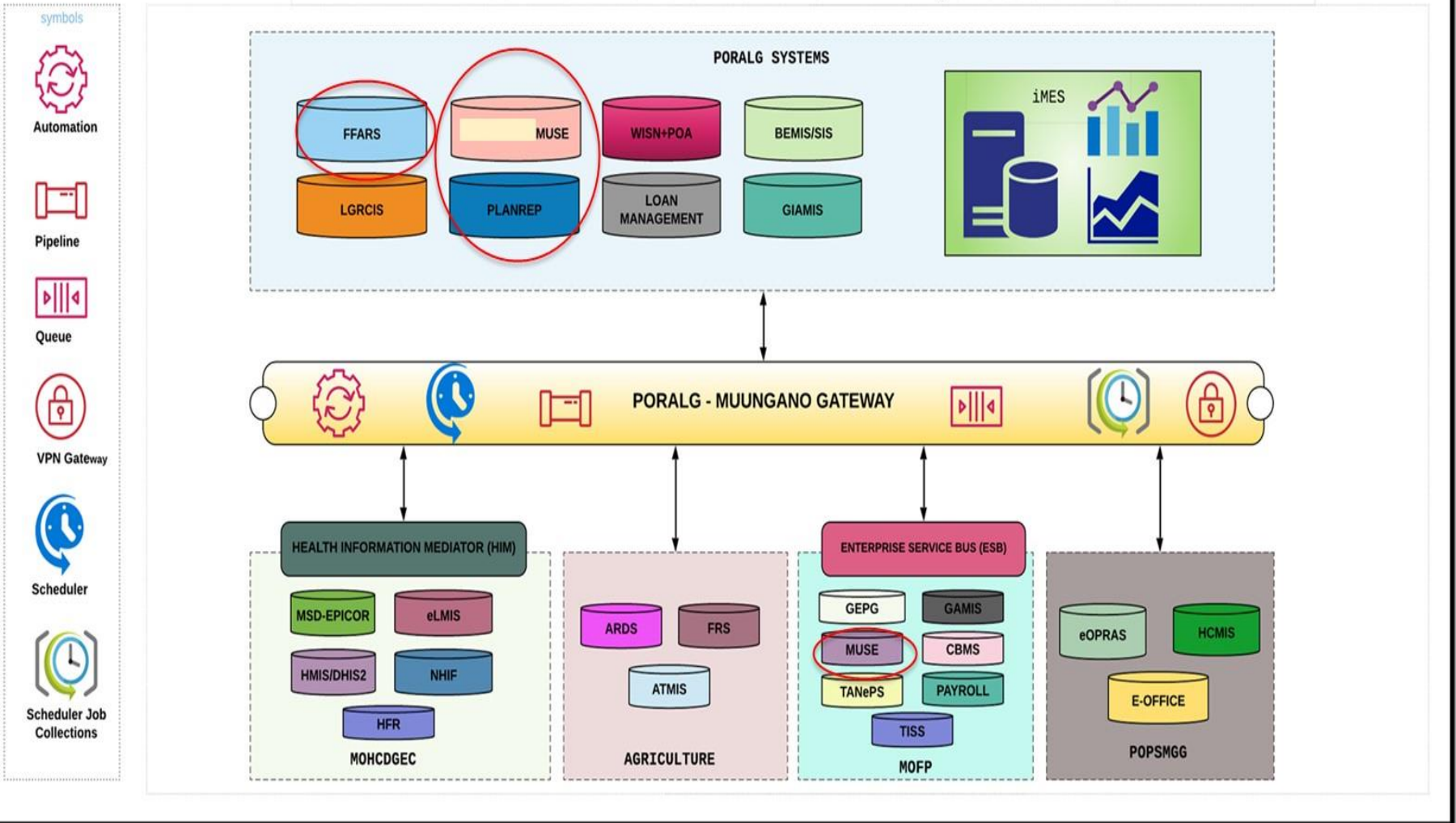
# FFARS development process

- Using local programmers and system analysts
- Blue rooms approach
- Followed Agile Methodology in development
- Clear Governance structure
- Continuous improvements/refinements based on user feedback and additional/new requirements
- Training
  - National Trainers of Trainers
  - End user training (Cascading approach)



# Systems Interoperability

## GOT INFORMATION SYSTEMS INTEROPERABILITY (ACROSS SECTORS)



# Successes and Remaining Challenges

## Successes

- Enhanced accountability at frontline service provider level (in health and education sectors)
- Improved availability and quality of services including medicine, medical supplies and other supplies
- Automation has improved efficiency in development of plans, budgets and expenditure management
- Facilities are now able to practice more autonomy

## Remaining Challenges

- Limited Infrastructure (Internet connectivity, computer)
- Capacity to use electronic PFM systems (changes in staff due to transfer and retirements)
- Effective use of systems to generate and share reports (some facilities are still using manual templates)

- Quality of plans and budgets

### Implemented solutions to address these challenges

- Use of mobile versions of PFM systems
- Online platforms for capacity building (ODEL, Youtube videos)
- Supportive supervision and monitoring

- **Article:** Performance Assessment of FFARS:  
<https://pubmed.ncbi.nlm.nih.gov/36925885/>
- **Documentary:** FFARS improves Citizens Engagement and public service delivery:  
<https://www.youtube.com/watch?v=oQ9ApAk5vzA>
- **Link to FFARS Tutorial:**  
<https://www.youtube.com/watch?v=UXMrqMDWrIlg&list=PL2KOBpskLinTISEmDIeKmOiB6A0qaODi7>



THANK YOU

