

ANNUAL REPORT 2011

**STRENGTHENING THE BUDGETARY
AND FINANCIAL MANAGEMENT
PROCESSES AT THE ADMINISTRATION
AND FINANCE DEPARTMENT OF THE
MINISTRY OF HEALTH OF MOZAMBIQUE
- MISAU (MOZ 0901911)**

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Acronyms

| | |
|--------|--|
| BTC | Belgian Technical Cooperation |
| CEDSIF | |
| ICT | Information and Communication Technology |
| JLCB | Joint Local Committee Meeting |
| M&E | Monitoring and Evaluation |
| MISAU | Ministry of Health |
| MF | Ministry of Finances |
| SC | Steering Committee |
| TA | Technical Assistance |
| YTD | Year To Date |

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1 Project Form

| | |
|----------------------------------|--|
| Project name | Strengthening of the Budgetary and Financial Management Processes at the Administration and Finance Department of the Ministry of Health of Mozambique– DAF MISAU |
| Project Code | MOZ 0901911 |
| Location | Mozambique |
| Budget | €1m |
| Key persons | Mrs. Isaura Muinga (Director DAF) Mr. Henario Siteo (Deputy Director DAF) |
| Partner Institution | Ministry of Health -Department for Administration and Finance (DAF) |
| Date of implementation Agreement | 15 October 2010 |
| Duration (months) | 30 months as from the date of the signature of the specific agreement signed |
| Target groups | Staff from DAF and other department involved in the Budgetary and Financial Management both at Central and Provincial/District level |
| Global Objective | To strengthen the budgeting and financial management processes of the Finance department of the Health Ministry |
| Specific Objective | Strengthen the financial management capacities of the health sector at central and provincial level via the extension and the deepening of e-SISTAFE |
| Results | 1. Extension of the use of Direct Budget modality |
| | 2. Improve the level and quality of the sector financial management |
| | 3. Improve the implementation of the “consolidated Action Plan |

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2 Summary

2.1 Analysis of the intervention

| Intervention logic | Efficiency | Effectiveness | Sustainability |
|---|------------|---------------|----------------|
| Specific Objective Strengthen the financial management capacities of the health sector at central and provincial level via the extension and the deepening of e-SISTAFE | - | - | - |
| Result 1: Extension of the use of Direct Budget modality | - | - | - |
| Result 2: Improve the level and quality of the sector financial management | - | - | - |
| Result 3: Improve the implementation of the "consolidated Action Plan | - | - | - |

NOTE: As the project has not yet effectively started but only in the preparation stage in order to start the activities for implementation in its first year, no tangible output is available; this analysis will be done in the near future.

| Budget | Expenditure per year | Total expenditure year N (31/12/2010) | Balance of the budget | Execution rate |
|------------|----------------------|---------------------------------------|-----------------------|----------------|
| €1.000.000 | € 0 | €400.889,54 | €599.110,46 | 40% |

2.2 Key elements

This project was supposed to start by the end of 2010 but due to changes of staff/management within the Ministry of health and lack of technical capacity even to prepare a simple work plan and to convene a JLCB meeting it is now expected to start by beginning of 2012, this after the JLCB meeting held in October 2011 eventually approved the Action Plan for the first year of implementation, including a budget revision in order to adapt it to new reality, as some of the targeted beneficiaries have already received support from other sources

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2.3 Key Risks

- There is a risk of a need for an extension of the SA in view of the delayed start.
- Funds will not be enough to undertake initially planned activities due to prices increase resulting from the inflation rates.

2.4 Key lessons learned and recommendations

As the project has not yet effectively started there no lessons learned to be reported except that a delay in starting a project as scheduled has a negative impact on the completion date. This is because the some activities will have to be implemented.

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3 Analysis of the intervention

3.1 Context

The PFM in the health sector is generally considered as particularly challenging, mainly because the sector has to deal with many different financing sources: the State Budget, Sector Own revenues and Programmatic Aid. Currently the sector operates under three different common funds, each with its own rules, however gradually moving towards sector budget support and other external vertical funds (with varying degrees of Government control and execution)

The Health sector is the one with the highest array donor arrangements and donor external financing. This fragmentation places heavy strains on the system, creating significant weaknesses in the quality of financial management and procurement systems. In the recent years there have been some efforts to channel more funds through national systems but the advent of vertical funds is again a challenge

A number of PFM assessments and audits undertaken in the recent years show that significant progress has been made, but that significant weaknesses have remained, particularly within the Ministry of Health

3.1.1 Evolution of the Context

Due to long delays the context may have changed and for sure the needs and target groups do not remain the same as one and half years ago. Therefore the last JLCB meeting approved some revisions regarding the beneficiaries and budget allocations

3.1.2 Institutional Anchoring

The institutional anchoring is **very appropriate** for most activities in the programme – Ministry of Health and in particular the Department of Administration and Finance.

3.1.3 Execution Modalities

The execution modality of “on the budget” aligns with the Paris declaration and increases the ownership by the partner. However due to lack of technical capacity, this has resulted in serious delays and BTC did not have the room to speed up the processes.

This project is part of a broader support by Belgium and is closely linked with the support to the HR Development Strategy of the health sector. The support will focus directly on internal management and internal services delivery related to improving financial performance. This is anchored at the Ministry of Health and the Department for Administration and Finances (DAF) will be fully responsible for its

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implementation and day to day management. While the JLCB comprising other stake holders like the Ministry of Finances, BTC and others will be responsible for the strategic decisions regarding its implementation.

3.1.4 Harmo-dynamics

Being an “On the Budget” project the partner has the full control of its implementation, which will be severely affected by the lack of capacity of MISAU. However, this project is aimed at building the capacity and at the end of the project the MISAU staff should be up to the task as far as PFM is concerned.

3.2 Specific Objective

3.2.1 Indicators

| Specific Objective | | | | | | |
|--|-----------------------|--------------------------|------------------------|----------------------|-------------------|---|
| Strengthen the financial management capacities of the health sector at central and provincial level via the extension and the deepening of e-SISTAFE | | | | | | |
| Indicators | Baseline value | Progress year N-1 | Progress year N | Target year N | End Target | Comments |
| Provide Sector with a financial management system and capacity building to successfully manage their institutions | 0 | 0 | 0 | | 100% | Project has not yet effectively started |
| Subordinated Institutions (CDSR,ICS, CAM and provincial /central hospitals (Nampula, Zambezia,Sofala, Niassa Cabo Delgado, and Inhambane) with direct budget execution | n/a | 0 | 0 | n/a | 100% | |

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3.2.2 Analysis of progress made

No Progress made yet.

3.2.3 Risks and Assumptions

| Risk | Probability (score) | Potential implications | | Risk Level (score) |
|---|---------------------|---|-------|--------------------|
| | | Describe | Score | |
| Some of the initially proposed beneficiaries may have already received support form other sources | High | Changing beneficiaries Cost increase | High | C |
| Project activities not accomplished by the end of the SA | High | SA Extension | High | C |

3.2.4 Quality criteria

| Criteria | Score | Comments |
|----------------|-------|--|
| Effectiveness | X | <i>The project not started</i> |
| Efficiency | X | <i>The project not started</i> |
| Sustainability | X | <i>The project not started</i> |
| Relevance | A | <i>In the current context, most components of the project appear relevant*</i> |

3.2.5 Potential Impact

There is no reason why the potential impact that was assumed during project formulation cannot be achieved.

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3.2.6 Recommendations

| Recommendations | Source | Actor | Deadline |
|---|--------|--------------|------------|
| To speed up the start of the project during the first quarter of 2012 | | MISAU DAF | 1 MAR 2012 |
| Recruit the TA | | MISAU/BTC | 1 Feb 2012 |

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3.3 Result 1

3.3.1 Indicators

| Result 1: Extension of the use of Direct Budget Execution Modality | | | | | | |
|---|-----------------------|--------------------------|------------------------|----------------------|-------------------|---|
| Indicators | Baseline value | Progress year N-1 | Progress year N | Target year N | End Target | Comments |
| e-SISTAFE terminals acquired and installed fulfilling CEDSIF requirements | N | 0 | 0 | 0 | 100% | Project implementation not yet started |
| E SISTAFE users (agents) trained in the use of the system by CEDSIF | - | 0 | 0 | 0 | 100% | Pipeline of hydro projects is still under development |

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3.3.2 Evaluation of activities

| Activities | Progress: | | | | |
|--|-----------|---|---|---|-----------------|
| | A | B | C | D | |
| 1 Extension of the use of e SISTAFE to subordinated and provincial/central hospitals | | | | | No Progress yet |
| 2 IT needs assessment | | | | | |
| 3 Procurement of IT | | | | | |
| 4 Installation of IT | | | | | |

3.3.3 Analysis of Progress Made

No Progress to be reported yet

3.3.4 Risks and Assumptions

| Risk | Probability (score) | Potential implications | | Risk Level (score) |
|---|---------------------|------------------------|--------|--------------------|
| | | Describe | Score | |
| Change of locations | High | Cost increase | High | C |
| Non accomplishment of the activities by the end of the SA | Medium | Need of extension | Medium | C |

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3.3.5 Quality Criteria

| Criteria | Score | Comments |
|----------------|-------|------------------------|
| Effectiveness | X | Activities not started |
| Efficiency | X | |
| Sustainability | X | . |

3.3.6 Budget execution

Refer to Annexure 7.3 below

3.3.7 Recommendations

| Recommendations | Source | Actor | Deadline |
|--|--------|-----------|------------|
| Speed up the start of the project and the validation of the needs assessment | | MISAU DAF | 31 MAR '12 |

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3.4 Result 2

3.4.1 Indicators

| Result 1: Improve the level of and quality of the sector financial management | | | | | | |
|---|-----------------------|--------------------------|------------------------|----------------------|-------------------|-----------------|
| Indicators | Baseline value | Progress year N-1 | Progress year N | Target year N | End Target | Comments |
| Deepening of current use of e SISTAFE at central and provincial levels | 0 | 0 | 0 | 0 | 100% | |
| Capacity building of staff in public financial management including planning, budgeting, procurement, supervision and monitoring and other related topics | 0 | 0 | 0 | 0 | 100% | |
| Move form advance of funds to direct budget execution | 0 | 0 | 0 | 0 | 0 | |

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3.4.2 Evaluation of activities

| Activities | Progress: | | | | Comments (only if the value is C or D) |
|--|-----------|---|---|---|--|
| | A | B | C | D | |
| 1. Training in the current use of e SISTAFE at Central and Provincial Levels | | | | | |
| 2 Development of training packages (ToRs): Public financial Management including planning, budgeting, procurement, supervision monitoring nad other related topics | | | | | |
| 3 Delivery of trainings (Central and Provincial Levels) | | | | | |

3.4.3 Analysis of progress made

No Progress to be reported yet

3.4.4 Risks and Assumptions

| Risk (describe) | Probability (score) | Potential implications | | Risk Level (score) |
|---------------------------------------|---------------------|--|-------|--------------------|
| | | Describe | Score | |
| Delays resulting in changing of needs | Medium | Cost increase and need for extension of the SA | High | C |

3.4.5 Quality criteria

| Criteria | Score | Comments |
|----------------|-------|------------------------------------|
| Effectiveness | X | <i>The project has not started</i> |
| Efficiency | X | <i>The project has not started</i> |
| Sustainability | X | <i>The project has not started</i> |

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3.4.6 Budget execution

Refer to Annexure 7.3 below

3.4.7 Recommendations

| Recommendations | Source | Actor | Deadline |
|---|--------|-------|-------------|
| Update the needs assessment and locations to be benefitting | | MISAU | 30 APR 2012 |
| Prepare ToRs | | MISAU | 30 APR 2012 |

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3.5 Result 3

3.5.1 Indicators

| Result : Improve the implementation of the consolidated Action Plan | | | | | | |
|--|----------------|-------------------|-----------------|---------------|------------|----------|
| Indicators | Baseline value | Progress year N-1 | Progress year N | Target year N | End Target | Comments |
| Actions resolved and removed form consolidated Action Plan | 0 | 0 | 6 | 0 | 100% | |

3.5.2 Evaluation of activities

| Activities | Progress: | | | | Comments (only if the value is C or D) |
|--|-----------|---|---|---|--|
| | A | B | C | D | |
| 1. Implementation of the activities of the Consolidated Action Plan for strengthening Management Systems | | | | | |

3.5.3 Analysis of progress made

No Progress to be reported yet

3.5.4 Risks and Assumptions

| Risk | Probability (score) | Potential implications | | Risk Level (score) |
|------|---------------------|------------------------|-------|--------------------|
| | | Describe | Score | |
| | | | | |

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|---|------|------------------------------------|--------|---|
| Some activities of the Consolidated Action Plan initially include in this project may have resolved and removed using other sources | High | Changing of Plans Cost increase | Medium | B |
|---|------|------------------------------------|--------|---|

3.5.5 Quality criteria

| Criteria | Score | Comments |
|----------------|-------|----------|
| Effectiveness | 0 | |
| Efficiency | 0 | |
| Sustainability | 0 | |

3.5.6 Budget execution

Refer to Annexure 7.3 below

3.5.7 Recommendations

| Recommendations | Source | Actor | Deadline |
|--|--------|-----------|-------------|
| Adapt the project action Plans to the new needs/activities | | MISAU DAF | 31 MAR 2012 |
| Consultancy services to be recruited to assist DAF in updating Plans and start the project | | MISAU/BTC | 01 Feb 2012 |

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4 Transversal Themes

4.1 Environment

As project has not yet started there is nothing to be reported

4.2 Gender

As project has not yet started there is nothing to be reported

4.3 Social economy

As project has not yet started there is nothing to be reported

4.4 Children's rights

As project has not yet started there is nothing to be reported

4.5 HIV /AIDS

As project has not yet started there is nothing to be reported

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5 Decisions taken by the JLCB and follow-up

| Decisions | Source | Actor | Time of decision | Status |
|--|--------|-------------------------|------------------|---|
| Implement updated Work plan | | | Oct 2011 | To start beginning of 2012 |
| Disburse the first tranche of 400.000 EUR to the Forex Account at central Bank | | BTC | Oct 2011 | Done |
| Recruit the Local TA | | | Oct 2011 | undergoing |
| Identify IT needs | | | Oct 2011 | To be started beginning of 2012 |
| Procure IT | | | Oct 2011 | To be done in 2012 |
| Develop ToRs for the consultancy services for the Training needs Assessment | | Project Management Team | Oct 2011 | To start during 1 st quarter of 2012 |

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6 Lessons Learned

| | Lessons learned | Target audience |
|--|------------------------|-------------------------------------|
| | No Lessons learned yet | BTC HQ, BTC Mozambique, FUNAE |

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7 Annexes

7.1 Logical framework

7.2 M&E activities

7.3 “Budget versus current (y – m)” Report

7.4 Beneficiaries

7.5 Operational planning Q1-2011

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7.1 LOGICAL FRAMEWORK

| General Objective | Progress Indicators | Means of Verification | Assumptions |
|---|---|--|--|
| Strengthen the budgeting and financial management processes of the Finance Department of the Health Ministry. | <ul style="list-style-type: none"> → Strengthening of financial management capacities of the health sector at central and provincial level (including a selection of districts to be identified); → Increase the level of sector expenditure being executed using SISTAFE \ e-SISTAFE (direct execution of funds as opposed to advancement of funds). | <ul style="list-style-type: none"> → Funds spent more efficiently (time and purpose); → Central: e-SISTAFE terminals made available to Central level subordinated institutions and respective users duly trained; → Provincial: e-SISTAFE terminals made available to Provincial and Central Hospitals and respective users duly trained; → Districts: Districts with conditions for receiving e-SISTAFE identified; e-SISTAFE terminals made available and respective users duly trained; | Project approved in 2010 and implemented in 2011. |
| Specific Objective | Progress Indicators | Means of Verification | Assumptions |
| The financial management capacities of the health sector at central and provincial level are strengthened via the extension and the deepening of e-SISTAFE. | <ul style="list-style-type: none"> → Provide sector with a financial management system and capacity building to successfully manage their institutions; → Subordinated institutions (CDSR, ICS, CAM and CMAM) and provincial\central | Monitoring of the level of 2011 budget execution in these institutions. | To organise the procurement as quick as possible in the beginning of the project, to allow the implementation of the related activities. |

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| | hospitals (Nampula, Zambézia, Sofala, Niassa, Pemba and Inhambane) with direct budget execution. | | |
|---|--|---|---|
| Results | Progress Indicators | Means of Verification | Assumptions |
| <p>Results I: Extension of the use of Direct Budget Execution modality;</p> <p>Results II: Improve the level and quality of the sector financial management;</p> <p>Results III: Improve the implementation of the Consolidated Action Plan.</p> | <p>→ E-SISTAFE terminals acquired and installed fulfilling UTRAFE requirements.</p> <p>→ e-SISTAFE users (agents) trained in the use of the system by UTRAFE.</p> <p>→ Staff duly trained and with the technical skills required to improve financial management acquired.</p> <p>→ Specific actions under the responsibility of DAF in the Consolidated Action Plan duly implemented.</p> | <p>→ Monitoring of project Action Plan;</p> <p>→ Procurement processes performed on schedule and on budget;</p> <p>→ Number of Staff trained and training evaluations performed (pre and post training);</p> <p>→ Number of Actions resolved in the Consolidated Action Plan.</p> | <p>To organise the procurement as quick as possible in the beginning of the project, to allow the implementation of the related activities.</p> |
| Activities | Progress Indicators | Means of Verification | Assumptions |
| <p>For Result I</p> <p>i. Extension of the use of e-SISTAFE to subordinated and provincial\central hospitals;</p> <p>ii. IT needs assessment;</p> <p>iii. Procurement of IT;</p> <p>iv. Installation of IT;</p> | <p>→ Technology (hardware and software);</p> | <p>→ Project Action Plan and budgets;</p> <p>→ Procurement processes (ToRs and Tender);</p> <p>→ Evaluations to see whether the activities were carried and to assess their quality.</p> | <p>To organise the procurement as quick as possible in the beginning of the project, to allow the implementation of the related activities.</p> |

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| <p>For Result II</p> <p>i. Training in the current use of e-SISTAFE at central and provincial levels;</p> <p>ii. Development of training packages (ToRs): public financial management including planning, budgeting, procurement, supervision and monitoring, and other related topics;</p> <p>iii. Delivery of training (central and provincial level).</p> | <p>→ Deepening of current use of e-SISTAFE at central and provincial levels;</p> <p>→ Capacity building of staff in public financial management including planning, budgeting, procurement, supervision and monitoring, and other related topics.</p> <p>→ Move from advancement of funds to direct budget execution.</p> | | |
| <p>For Result III</p> <p>i. Implementation of the activities of the Consolidated Action Plan for Strengthening Management Systems.</p> | <p>→ Actions resolved and removed from Consolidated Action Plan.</p> | | |

| DOCUMENT | TITLE | DOCUMENT | OWNER : | DATE | OF | APPLICATION : | VERSION |
|---------------|-------|----------|---------|---------|----|---------------|---------|
| Annual report | | M.Agy | | Q1_2012 | | | |

7.2 MONITORING & EVALUATION ACTIVITIES

No Activities to be reported yet

| | | | | | | | |
|---------------|-------|----------|-------|---------|----|-------------|---------|
| DOCUMENT | TITLE | DOCUMENT | OWNER | DATE | OF | APPLICATION | VERSION |
| Annual report | | M.Agy | | Q1_2012 | | | |

7.3 BUDGET VERSUS CURRENT (Y – M)

| Budget vs Actuals (Year to Month, Last 5 Years) of MOZ0901911 | | | | | | | | | | | |
|---|---|--|------------|--------------|------|------|------|------------|------------|------------|------|
| Project Title : | | Strengthening the budgetary and financial management processes of the Administration and Finance Directorate of the Ministry of Health | | | | | | | | | |
| Budget Version : | | C1 | | | | | | | | | |
| Currency : | | EUR | | | | | | | | | |
| YtM : | | Report includes all closed transactions until the end date of the chosen closing | | | | | | | | | |
| | | | | Start to | | | | | Expenses | | |
| | Status | Fin Mode | Amount | 2007 | 2008 | 2009 | 2010 | Total | Balance | % Exec | |
| A | THE FINANCIAL MANAGEMENT CAPACITIES OF | | 790.000,00 | | | | | 397.000,00 | 397.000,00 | 393.000,00 | 50% |
| | 01 Extension of use of Direct Budget Execution | | 295.000,00 | | | | | 197.000,00 | 197.000,00 | 98.000,00 | 67% |
| | 01 | Needs assessment | COGES | 19.000,00 | | | | 19.000,00 | 19.000,00 | 0,00 | 100% |
| | 02 | Installation of e-SISTAFE in Science Health | COGES | 24.000,00 | | | | 0,00 | 0,00 | 24.000,00 | 0% |
| | 03 | Installation of e-SISTAFE in Regional | COGES | 24.000,00 | | | | 0,00 | 0,00 | 24.000,00 | 0% |
| | 04 | Installation of e-SISTAFE in CMAM | COGES | 24.000,00 | | | | 14.000,00 | 14.000,00 | 10.000,00 | 58% |
| | 05 | Installation of e-SISTAFE in CA (Provision | COGES | 24.000,00 | | | | 14.000,00 | 14.000,00 | 10.000,00 | 58% |
| | 06 | Installation of e-SISTAFE in Central Hospital | COGES | 24.000,00 | | | | 18.000,00 | 18.000,00 | 6.000,00 | 75% |
| | 07 | Installation of e-SISTAFE in Provincial | COGES | 24.000,00 | | | | 32.000,00 | 32.000,00 | -8.000,00 | 133% |
| | 08 | Installation of e-SISTAFE in Provincial | COGES | 24.000,00 | | | | 18.000,00 | 18.000,00 | 6.000,00 | 75% |
| | 09 | Installation of e-SISTAFE in Provincial | COGES | 24.000,00 | | | | 14.000,00 | 14.000,00 | 10.000,00 | 58% |
| | 10 | Installation of e-SISTAFE in Provincial | COGES | 24.000,00 | | | | 14.000,00 | 14.000,00 | 10.000,00 | 58% |
| | 11 | Installation of e-SISTAFE in Provincial | COGES | 24.000,00 | | | | 0,00 | 0,00 | 24.000,00 | 0% |
| | 12 | Installation of e-SISTAFE in Districts (of | COGES | 36.000,00 | | | | 54.000,00 | 54.000,00 | -18.000,00 | 150% |
| | 02 Improve the level and quality of the sector | | 335.000,00 | | | | | 200.000,00 | 200.000,00 | 135.000,00 | 60% |
| | 01 | Training of e-SISTAFE users \ agents at | COGES | 25.000,00 | | | | 20.000,00 | 20.000,00 | 5.000,00 | 80% |
| | 02 | Training of e-SISTAFE users \ agents at | COGES | 40.000,00 | | | | 35.000,00 | 35.000,00 | 5.000,00 | 88% |
| | 03 | Training Capacity Building in Financial | COGES | 70.000,00 | | | | 35.000,00 | 35.000,00 | 35.000,00 | 50% |
| | 04 | Training Capacity Building in Financial | COGES | 70.000,00 | | | | 45.000,00 | 45.000,00 | 25.000,00 | 64% |
| | 05 | Training Capacity Building in Supervision and | COGES | 60.000,00 | | | | 35.000,00 | 35.000,00 | 25.000,00 | 58% |
| | | | REGIE | 190.000,00 | | | | 889,54 | 889,54 | 189.110,46 | 0% |
| | | | COGEST | 810.000,00 | | | | 400.000,00 | 400.000,00 | 410.000,00 | 49% |
| | | TOTAL | | 1.000.000,00 | | | | 400.889,54 | 400.889,54 | 599.110,46 | 40% |



| | | | | | | | |
|---------------|-------|----------|-------|---------|----|-------------|---------|
| DOCUMENT | TITLE | DOCUMENT | OWNER | DATE | OF | APPLICATION | VERSION |
| Annual report | | M.Agy | | Q1_2012 | | | |

Budget vs Actuals (Year to Month, Last 5 Years) of MOZ0901911

Project Title : **Strengthening the budgetary and financial management processes of the Administration and Finance Directorate of the Ministry of Health**

Budget Version : **C1** Year to month : 31/12/2011

Currency : **EUR**

YtM : **Report includes all closed transactions until the end date of the chosen closing**

| | Status | Fin Mode | Amount | Start to | | | | Expenses | | | |
|--|--------|--------------|---------------------|----------|------|------|------|-------------------|-------------------|-------------------|------------|
| | | | | 2007 | 2008 | 2009 | 2010 | Total | Balance | % Exec | |
| 06 Training Capacity Building in Supervision and | | COGES | 70.000,00 | | | | | 30.000,00 | 30.000,00 | 40.000,00 | 43% |
| 03 Improve the implementation of the | | | 160.000,00 | | | | | 0,00 | 0,00 | 160.000,00 | 0% |
| 01 Support to Comprehensive, reliable and | | COGES | 40.000,00 | | | | | 0,00 | 0,00 | 40.000,00 | 0% |
| 02 Strengthening procedures | | COGES | 40.000,00 | | | | | 0,00 | 0,00 | 40.000,00 | 0% |
| 03 Support to Refuncionalization of DAF's | | COGES | 40.000,00 | | | | | 0,00 | 0,00 | 40.000,00 | 0% |
| 04 Support Implement Recommendations Audits | | COGES | 40.000,00 | | | | | 0,00 | 0,00 | 40.000,00 | 0% |
| X BUDGET RESERVE (5% MAX OF TOTAL) | | | 35.000,00 | | | | | 3.000,00 | 3.000,00 | 32.000,00 | 9% |
| 01 Budget Reserve | | | 35.000,00 | | | | | 3.000,00 | 3.000,00 | 32.000,00 | 9% |
| 01 Budget Reserve Co-management | | COGES | 20.000,00 | | | | | 3.000,00 | 3.000,00 | 17.000,00 | 15% |
| 02 Budget Reserve Regie | | REGIE | 15.000,00 | | | | | 0,00 | 0,00 | 15.000,00 | 0% |
| Z GENERAL MEANS | | | 175.000,00 | | | | | 889,54 | 889,54 | 174.110,46 | 1% |
| 01 General Means | | | 175.000,00 | | | | | 889,54 | 889,54 | 174.110,46 | 1% |
| 01 Audits | | REGIE | 20.000,00 | | | | | 0,00 | 0,00 | 20.000,00 | 0% |
| 02 Evaluations | | REGIE | 30.000,00 | | | | | 0,00 | 0,00 | 30.000,00 | 0% |
| 03 Follow-up | | REGIE | 14.000,00 | | | | | 0,00 | 0,00 | 14.000,00 | 0% |
| 04 Studies, Consultancy and other related | | REGIE | 30.000,00 | | | | | 0,00 | 0,00 | 30.000,00 | 0% |
| 05 TA-Consultancy + funcionamiento | | REGIE | 81.000,00 | | | | | 889,54 | 889,54 | 80.110,46 | 1% |
| | | REGIE | 190.000,00 | | | | | 889,54 | 889,54 | 189.110,46 | 0% |
| | | COGEST | 810.000,00 | | | | | 400.000,00 | 400.000,00 | 410.000,00 | 49% |
| | | TOTAL | 1.000.000,00 | | | | | 400.889,54 | 400.889,54 | 599.110,46 | 40% |



| | | | | | |
|---------------|-------|----------|-------|---------------------|---------|
| DOCUMENT | TITLE | DOCUMENT | OWNER | DATE OF APPLICATION | VERSION |
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BUDGET TFF

| Activities | | | | Execution Modality | Total Budget (€) | % | Year 1 | Year 2 | Year 3 |
|------------|----|----|---|--------------------|-------------------|--------------|------------------|-------------------|------------------|
| A | | | The financial management capacities of the health sector at central and provincial level are strengthened via the extension and the deepening of e-SISTAFE | | 790.000,00 | 79,0% | 65.000,00 | 705.000,00 | 20.000,00 |
| A01 | | | Extension of use of Direct Budget Execution modality | | 295.000,00 | 29,5% | 65.000,00 | 230.000,00 | 0,00 |
| A | 01 | 01 | Needs assessment | Co-management | 19.000,00 | | 5.000,00 | 14.000,00 | 0,00 |
| A | 01 | 02 | Installation of e-SISTAFE in Science Health Institute | Co-management | 24.000,00 | | 6.000,00 | 18.000,00 | 0,00 |
| A | 01 | 03 | Installation of e-SISTAFE in Regional Sanitary Development Centre | Co-management | 24.000,00 | | 6.000,00 | 18.000,00 | 0,00 |
| A | 01 | 04 | Installation of e-SISTAFE in CMAM (Central Store of Medicines and Medical Articles) | Co-management | 24.000,00 | | 6.000,00 | 18.000,00 | 0,00 |
| A | 01 | 05 | Installation of e-SISTAFE in CA (Provision Centre) | Co-management | 24.000,00 | | 6.000,00 | 18.000,00 | 0,00 |
| A | 01 | 06 | Installation of e-SISTAFE in Central Hospital of Beira | Co-management | 24.000,00 | | 6.000,00 | 18.000,00 | 0,00 |
| A | 01 | 07 | Installation of e-SISTAFE in Provincial Hospital of Nampula | Co-management | 24.000,00 | | 6.000,00 | 18.000,00 | 0,00 |
| A | 01 | 08 | Installation of e-SISTAFE in Provincial Hospital of Quelimane | Co-management | 24.000,00 | | 6.000,00 | 18.000,00 | 0,00 |
| A | 01 | 08 | Installation of e-SISTAFE in Provincial Hospital of Pemba | Co-management | 24.000,00 | | 6.000,00 | 18.000,00 | 0,00 |
| A | 01 | 08 | Installation of e-SISTAFE in Provincial Hospital of Inhambane | Co-management | 24.000,00 | | 6.000,00 | 18.000,00 | 0,00 |
| A | 01 | 08 | Installation of e-SISTAFE in Provincial Hospital of Lichinga | Co-management | 24.000,00 | | 6.000,00 | 18.000,00 | 0,00 |
| A | 01 | 08 | Installation of e-SISTAFE in Districts (of Provinces above) | Co-management | 36.000,00 | | 0,00 | 36.000,00 | 0,00 |
| A02 | | | Improve the level and quality of the sector financial management | | 335.000,00 | 33,5% | 0,00 | 335.000,00 | 0,00 |
| A | 02 | 01 | Training of e-SISTAFE users \ agents at central level | Co-management | 25.000,00 | | 0,00 | 25.000,00 | 0,00 |
| A | 02 | 02 | Training of e-SISTAFE users \ agents at provincial level | Co-management | 40.000,00 | | 0,00 | 40.000,00 | 0,00 |
| A | 02 | 03 | Training \ Capacity Building in Financial Management at Central level | Co-management | 70.000,00 | | 0,00 | 70.000,00 | 0,00 |
| A | 02 | 04 | Training \ Capacity Building in Financial Management at Provincial level | Co-management | 70.000,00 | | 0,00 | 70.000,00 | 0,00 |
| A | 02 | 05 | Training \ Capacity Building in Supervision and M&E at Central level | Co-management | 60.000,00 | | 0,00 | 60.000,00 | 0,00 |
| A | 02 | 06 | Training \ Capacity Building in Supervision and M&E at Provincial level | Co-management | 70.000,00 | | 0,00 | 70.000,00 | 0,00 |
| A03 | | | Improve the implementation of the Consolidated Action Plan | | 160.000,00 | 16,0% | 0,00 | 140.000,00 | 20.000,00 |
| A | 03 | 01 | Support to Comprehensive, reliable and timely Financial Reporting | Co-management | 160.000,00 | | 0,00 | 140.000,00 | 20.000,00 |
| A | 03 | 02 | Strengthening of procedures for budgeting and collection of fees charged to health users and other related own revenues | | | | | | |
| A | 03 | 03 | Support to Re-fictionalization of DAF's Financial Department | | | | | | |
| A | 03 | 04 | Support to Implement Recommendations made by Audits and Inspections (IGF, TA and External Private Audits and Monitoring) | | | | | | |
| X | | | Budget Reserve (5% max of total activities) | | 35.000,00 | 3,5% | 0,00 | 28.000,00 | 7.000,00 |
| X01 | | | Budget Reserve | | 35.000,00 | | 0,00 | 28.000,00 | 7.000,00 |
| X | 01 | 01 | Budget Reserve | Co-management | 20.000,00 | | 0,00 | 16.000,00 | 4.000,00 |
| X | 01 | 02 | Budget Reserve | Régie | 15.000,00 | | 0,00 | 12.000,00 | 3.000,00 |
| Z | | | General Means | | 175.000,00 | 17,5% | 13.500,00 | 148.000,00 | 13.500,00 |
| Z01 | | | General Means | | 175.000,00 | | 13.500,00 | 148.000,00 | 13.500,00 |
| Z | 01 | 01 | Audit | Régie | 20.000,00 | | 0,00 | 20.000,00 | 0,00 |
| Z | 01 | 02 | Evaluation | Régie | 30.000,00 | | 0,00 | 30.000,00 | 0,00 |

| | | | | | |
|---------------|-------|------------|---------|-----------------------|-----------|
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| | | | | | | | | | |
|--------------|----|----|---|-------|---------------------|---------------|------------------|-------------------|------------------|
| Z | 01 | 03 | Follow-up | Régie | 14.000,00 | | 0,00 | 14.000,00 | 0,00 |
| Z | 01 | 04 | Studies, Consultancy and other related activities | Régie | 30.000,00 | | 0,00 | 30.000,00 | 0,00 |
| Z | 01 | 05 | TA-Consultancy + funcionamiento | Régie | 81.000,00 | | 13.500,00 | 54.000,00 | 13.500,00 |
| Total | | | | | 1.000.000,00 | 100,0% | 78.500,00 | 881.000,00 | 40.500,00 |

| DOCUMENT | TITLE | DOCUMENT | OWNER : | DATE | OF | APPLICATION : | VERSION |
|---------------|-------|----------|---------|---------|----|---------------|---------|
| Annual report | | M.Agy | | Q1_2012 | | | |

7.4 BENEFICIARIES

The direct beneficiaries will be the users (staff) of the institutions who are going to receive the equipment and the training. By making funds available directly to these executing units their management capacity and response level will increase

MISAU is also a direct beneficiary as its administrative burden will reduce and its reporting capacity will increase

The population in general should benefit indirectly through a better functioning Public Health sector

7.5. OPERATIONAL PLANNING Q1 – 2011

There was no Operational Plan in place in Q1-2011