

# **Project Title: Consultant to Assess the Technical and Operational Constraints on the Ministry of Health and Child Care Public Financial Management System, Formulate Recommendations and Design a Revised Financial Reporting System**

## **1. Overview of The Clinton Health Access Initiative**

The Clinton Health Access Initiative, Inc. (CHAI) is a global health organization committed to saving lives and reducing the burden of disease in low-and middle-income countries (LMICs). CHAI's goals also include strengthening the capabilities of governments and the private sector in LMIC's to create and sustain high-quality health systems that can sustainably succeed.

CHAI was founded in 2002 in response to the HIV/AIDS epidemic to dramatically reduce the price of life-saving drugs and increase access to these medicines in the countries with the highest burden of the disease. Over the following two decades, CHAI has expanded its focus. Today, along with HIV, CHAI works in conjunction with partners to prevent and treat infectious diseases such as COVID-19, malaria, tuberculosis, and viral hepatitis, among others. CHAI's work has also expanded into cancer, diabetes, hypertension, and other non-communicable diseases, and we work to accelerate the rollout of lifesaving vaccines, reduce maternal and child mortality, combat chronic malnutrition, and increase access to assistive technology. We are investing in horizontal approaches to strengthen health systems through programs in human resources for health, digital health, and health financing. With each new and innovative program, our strategy is grounded in maximizing sustainable impact at scale, ensuring that governments lead the solutions, programs are designed to scale nationally, and learnings are shared globally.

At CHAI, our people are our greatest asset, and none of this work would be possible without their talent, time, dedication and passion for our mission and values. We are a highly diverse team of enthusiastic individuals across 40 countries with a broad range of skills and life experiences. Learn more about our exciting work: <http://www.clintonhealthaccess.org>.

## **2. Project Description and Challenges in Public Financial Management Systems**

Through the United Kingdom Government's Foreign and Commonwealth Development Office (FCDO), CHAI Zimbabwe is a recipient country for the Global Fund (GF) Accelerator Program, which aims to maximise the impact of FCDO's contribution to the GF and other Global Health Initiatives. The grant's vision aligns with the Lusaka Agenda, which proposes five long-term shifts and priorities needed for the long-term evolution of GHI Investments. These investments should focus on strengthening primary health care (PHC) through resilient health systems, ensuring sustainable domestically funded health systems, and improving coordination to achieve equitable health outcomes across health system building block pillars. To achieve these outcomes, CHAI is currently providing technical assistance to the MoHCC and Health Services commission across three priority areas:

- Priority Area 1: Strengthening Health Systems for Better Primary Health Care
- Priority Area 2: Strategic Coherence and Efficiency
- Priority Area 3: Building/Mainstreaming Sustainability across GHI Portfolios and Beyond

Zimbabwe's health sector has achieved measurable progress in implementing the Public Financial Management System (PFMS), transitioning from paper-based processes to System Applications and Products (SAP) powered digital workflows. This shift has enhanced fiscal transparency and improved tracking of critical programs like HIV/TB initiatives and Results-Based Financing (RBF). Furthermore, the shift from line-based to program-based budgeting (PBB) approach has improved resource allocation processes, where budgets are now tied to specific outcomes and objectives. Despite these achievements, several gaps and challenges exist in the utilisation of budgets and tracking of revenues received at all health system levels

## **2.1 Budget Execution Issues**

At the national level, a significant gap is often suboptimal disbursements of budgets from national treasury (often below 20% of allocations per quarter), often caused by delayed tax revenue collections among other technical and operational factors. In addition, program managers and other personnel at the MoHCC responsible for the raising, allocation and utilisation of domestic resources face challenges in utilizing and understanding resources available under their departments. This often results in suboptimal utilisation of treasury disbursements, which lead to lower future disbursements from treasury since previous disbursements were not yet fully utilised. Challenges also exist in Public Sector Investment Program (PSIP) projects, where the inability to track and monitor their progress often results in delayed resource disbursement of resources. In addition, systems to pay creditors often result in delays, which further affects forecasting and cash-flow management processes

## **2.2 Revenue Reporting Issues**

Due to the suboptimal budget disbursements and inadequate revenue collections for treasury, subnational facilities often rely on the Health Services Fund (HSF), which comprises user fees, to sustain their operational costs. While systems are in place to record and utilise these revenues, these are often suboptimal and often result in inadequate transparency of these collected resources. For example, Excel based templates are used to record these user fees, which are difficult to consolidate and upload into the PFMS at national level, resulting in their exclusion from MoFED estimates and reconciliation challenges. In addition, financial reporting processes differ at the various institutions, with a mix of accrual and cash-based accounting methods being utilised. Like the HSF, gaps also exist in tracking and reporting Exchequer funds, which are revenues collected at facilities that must be reported to and only utilised by the MoFED. Currently, exchequer funds are tracked through bank reconciliation processes which are inefficient and prone to errors.

## **2.3 Cross-Cutting Issues Affecting Optimal use of the PFMS**

Additional operational factors also influence the suboptimal use of the PFMS, revenue reporting and budget execution at all health system levels. Intermittent internet connectivity, caused by frequent power outages without a reliable backup system, disrupt real time updates. This is despite a significant

proportion of health facilities being supported with Solar for Health Infrastructure. Other issues include:

- **Operational Barriers:** while high staff turnover compromises institutional knowledge retention.
- **Process inefficiencies:** Misaligned procurement-finance workflows create payment delays, with invoices often stalled for months between departments.
- **System Limitations:** Despite PFMS capabilities, most districts still rely on fragmented excel systems for Health Services Fund (HSF) tracking, leading to reconciliation challenges and reporting discrepancies.

### 3. Purpose of the Assignment and Scope of Work

To integrate the recent innovations and address the PFMS-related challenges, this consultancy initiative marks a pivotal shift from basic compliance to creating practical management and decision tools. The assignment requires the consultant to produce a main deliverable (with accompanying sub-deliverables) that will result in a strengthened PFMS through improved budget planning/formulation, budget execution and expenditure, revenue tracking and financial reporting. The assignment will help ensure standardised reporting of financial information that will inform revenue raising and allocation decisions. The assignment's outputs will ensure improved transparency, accountability and efficiency in resource raising, allocation and utilisation.

#### 3.1 Deliverable 1: A Situational Review of the Current Public Financial Management System

The situational review will require engaging relevant personnel at the MoHCC, MoFED and other relevant departments on the key issues affecting budget formulation (overall budget planning and formulation), budget execution and revenue reporting across all health system levels. The review should adequately highlight the key operational challenges, their causes and formulate recommendations on how to adequately address them. The consultant is expected to take an evidence-based approach and analyse both qualitative and quantitative information to determine the impact of the suboptimal PFMS on health systems building block items. The findings from the report should significantly contribute to the reforms that will be implemented as part of the second deliverable.

#### 3.2 Deliverable 2: Design Input to Inform the Development of a System that Strengthens Budget Execution, Revenue Reporting and Producing other Outputs that Inform Revenue Raising, Allocation and other Health Financial Data Transparency Exercises

Once the situational review is completed, the consultant should work with the information systems consultant to help develop the financial reporting system that will be utilised at the subnational level. More specifically, the roles of the consultant for this assignment will include:

- Providing TA to the information systems consultant to ensure the revised financial reporting system can produce relevant financial reporting outputs and statements, including the general ledger, trial balance, income statement, balance sheet, cash flow statement, bank reconciliation statement, etc. The consultant should ensure the system is designed in a way that facilitates compliance with the

International Financial Reporting Standards (IFRS) and International Public Sector Accounting Standards (IPSAS).

- Guiding the systems development consultant to design the system so it can produce outputs for key health financing revenue raising, allocation and decision-making processes and exercises. This includes the annual health sector resource mapping and expenditure tracking (RMET) exercise, the National Health Accounts, National AIDS Spending Assessment, Public Expenditure Review, among others.
- For PSIP projects, guide the systems development consultant to design project management tools that will help track the status of and facilitate payments of PSIP projects.
- Design SOPs for key gap areas in the financial reporting and operations of the MoHCC accounting departments, including procurement processes, tracking and timely payment of creditors, updating credentials for PFMS access.
- Work with the systems development consultant to develop training manuals and tools on how to use the system and ensure financial reporting using the IPSAS and IFRS standards.

#### 4. Expected Outputs and Deliverables

Outputs and Deliverables	Start	End
<b>Situational Analysis Report on the Current State of the PFMS, with a focus on issues affecting budget execution and revenue reporting that includes</b>		
➤ Inception meeting to initiate the process and gather preliminary feedback from stakeholders	8/9/2025	19/9/2025
➤ Inception report from stakeholders incorporating their feedback on gap areas to address, the approach to take and other recommendations	20/9/2025	22/9/2025
➤ Key Informant interview guide for national and subnational level accounting officials on the gaps areas and issues affecting financial reporting, budget tracking, budget execution, and revenue reporting gaps with the PFMS.	23/9/2025	27/9/2025
➤ Assessment of similar systems developed by partners to help manage their budget execution and financial management processes (including the Global Fund grants management system)	28/9/2025	2/10/2025
➤ Recommendations on processes and methods to strengthen budget execution at all health system levels, including reducing procurement delays, tracking budget utilisation, reporting and tracking creditors,	3/9/2025	15/10/2025
➤ Evaluate and formulate recommendations on how the budget execution and revenue reporting outcomes affect broader health system access and utilisation outcomes (including strategic purchasing, budget formulation, influence of subnational level personnel on budget realignments, etc)	16/10/2025	22/10/2025
<b>Design Input to Inform the Development of a System that Strengthens Budget Execution, Revenue Reporting and Producing other Outputs that Inform Revenue Raising, Allocation and other Health Financial</b>		

Outputs and Deliverables	Start	End
<b>Data Transparency Exercises</b>		
➤ Designing the revised financial reporting software with the systems development consultant to generate the financial statements and outputs	01/11/2025	30/11/2025
➤ Ensuring the revised financial reporting system can produce financial outputs for other key health financing processes, including RMET, NHA, NASA, PER, etc.	01/11/2025	30/11/2025
➤ Adding functionalities to the system to incorporate aspects like budget management, tracking of virements, budget execution monitoring of key program areas, etc.	01/11/2025	30/11/2025
➤ Incorporating project management tools that are linked to the staged payments of PSIP projects.	01/11/2025	30/11/2025
➤ Developing relevant SOPs and training manuals for the utilisation of the revised system (including faster credential authorisation)	01/11/2025	30/11/2025

## 5. Qualifications of the Successful Individual Contractor

- Professional or educational qualification in Health Financing/Economics, with demonstrated experience working with public financial management projects. Candidates with accounting qualifications have a significant advantage.
- At least 7 years of experience and a proven track record in working with Governments or donor agencies to implement health financing or health system reforms, especially those focused on resilient, and sustainable systems for health (RSSH).
- Experience in programs or projects related to Government led health revenue raising and allocation exercises, including RMET, NHA, NASA
- A demonstrated understanding of the Zimbabwean health system structure and financial flows among various health system levels.
- Strong technical and analytical skills, with a high proficiency in working with tools for report writing, presentations and analytics (such as Microsoft Office Suite).
- Entrepreneurial mindset and an ability to work independently on complex projects and solve challenging problems in a high-pressure, fast-paced environment.
- Ability to work independently without extensive structural or operational support (handle multiple tasks simultaneously, set priorities, delegate, and work independently)
- Excellent business-oriented oral and written communication skills
- Ability to work with teams across time zones and locations

## 6. Bid Structure

Required Item	Max Pages
Cover letter	1 page
Technical proposal	5 pages
Financial proposal	2 pages
CV/s	2 pages

