

# Demand and Readiness Tool for Assessing Data Sources in Health Information Systems (HIS DART)

## MODULE 5:

# Financial Management Information System



This questionnaire with its corresponding instructions is one of 12 HIS data source assessment modules. The questionnaire is designed to capture information that informs health authorities and other stakeholders about the alignment of the HIS data source with relevant standards. The full series of assessment modules is available at <https://www.measureevaluation.org/resources/tools/dart/>.

For more information, see the corresponding data source module in Health Information System Strengthening: Standards and Best Practices for Data Sources, available here: <https://www.measureevaluation.org/resources/publications/tr-17-225>.

Module 5 Questionnaire: Financial Management Information System			
No.	QUESTION	RESPONSE	SKIPS
1	Does [COUNTRY] have an integrated financial management information system (IFMIS)?	YES NO	1 2 SKIP TO END
2	Is the IFMIS underpinned by a legal framework governing public finances, including: (a) Managing, controlling, and monitoring budget execution (b) Authorization, commitment, and release of funds (c) Basis of accounting (cash or accrual) (d) Reporting requirements (e) Asset management, public investment, and borrowing	YES 1 1 1 1 1 NO 2 2 2 2 2	2 2 2 2 2 2
3	Where is the FMIS housed?	MINISTRY OF FINANCE TREASURY DEPARTMENT ACCOUNTANT GENERAL DEPT. OTHER GOVERNMENT AGENCY NON-GOVERNMENTAL AGENCY OTHER	1 2 3 4 5 6
4	Does the FMIS support the ministry of health in budget allocations or accounting functions?	YES NO	1 2 SKIP TO END
5	Does the FMIS allocate funds budgeted for health by cost center?	YES NO	1 2
6	Does the FMIS allocate funds budgeted for health by program or sub-program?	YES NO	1 2
7	As part of the health sector accounting functions, does the FMIS include the following modules and systems: (a) General ledger (b) Budgetary accounting (c) Accounts payable (d) Accounts receivable	YES 1 1 1 1 NO 2 2 2 2	2 2 2 2
8	Can the FMIS aggregate budget disbursements by district and by program or sub-program?	YES NO	1 2
9	Can the FMIS aggregate expenditures by district and by program or sub-program?	YES NO	1 2
10	Can the FMIS aggregate expenditures by cost center and by category of expenditure (e.g., salary, drugs, medical equipment, vehicle)?	YES NO	1 2
11	What type of software application does the FMIS use?	CUSTOM BUILD COMMERCIAL OFF-THE-SHELF OTHER/NEITHER	1 2 3
12	Is the FMIS subject to regular information technology audits to ensure the reliability and integrity of systems, the security of operations, and the effectiveness of information technology governance and oversight functions?	YES PARTIALLY NO	1 2 3 SKIP TO Q14
13	When was the most recent internal audit of the FMIS?	MONTH <input type="text"/> <input type="text"/> YEAR <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> NEVER BEEN AUDITED	2
14	Does, or can, the FMIS produce the following internationally agreed-on expenditure indicators: (a) Per capita government expenditure on health (b) General government health spending as a percentage of total government spending (c) Social security expenditure on health as a percentage of general government expenditure on health	YES 1 1 1 PARTIALLY 2 2 2 NO 3 3 3	3 3 3

END