

FieldHealth Africa

INTERNALLY GENERATED FUNDS FINANCIAL MANAGEMENT TOOL

Internally Generated Funds Financial Management Tool

OFFICIAL USER GUIDE

Official User Guide — Version 2.0

Catégories 3, 4 et 5 | Formations Sanitaires Publiques du Cameroun

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Formula compliant: Décret 2016/6447/PM | Décret 2018/366 | RGCP Art.68 & 71

WARNING: This tool was designed and first used by Dr. Henry Fomukong in the course of his duties as District Medical Officer of Mamfe. It is provided as a professional resource through FieldHealth Africa. It is not an official product of the Ministry of Public Health (MINSANTE). All calculation formulas are based on the applicable regulatory texts currently in force in Cameroon. The author and FieldHealth Africa disclaim any liability for use outside the intended regulatory framework.

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1. CONTEXT, AUTHOR AND OBJECTIVES

Origin of tool

This tool was born from a field reality. As District Medical Officer of Mamfe — a health district in a crisis-affected area, with health facilities reopened after years of closure — Dr. Henry Fomukong observed the complete absence of a digital solution adapted to the specific context of internally generated revenue management for Category 3 to 5 health facilities in Cameroon.

In response to this gap, he designed, tested, and refined this tool through his own day-to-day professional practice in managing the finances of the Mamfe Health District. The tool is now shared through FieldHealth Africa as an open professional resource for French-speaking African health professionals.

This tool is NOT an official product of the Ministry of Public Health of Cameroon (MINSANTE). It was independently developed by a field practitioner. All formulas are based on official Cameroonian regulatory texts.

Key Objectives

- Record and automatically calculate daily internally generated revenues by service line
- Apply the official IGF 6-step formula (CR -> QP/RA -> Solidarity -> Net Accounts)
- Ensure traceability of Treasury deposits by decade (PGFR Art.68)
- Manage cost recovery expenditures with procurement threshold compliance checks
- Produire des rapports d'audit officiels pour l'IGF, la DRSP et le MINSANTE
- Automatically detect financial discrepancies through cross-verification (triangulation)

Technical Specifications

- Single HTML file — no installation required
- Works fully offline — no internet connection needed
- Compatible with all modern browsers (Chrome, Firefox, Edge)
- Data saved as portable JSON backup file
- Print-ready official A4 reports
- Multi-month and multi-year data capture

Target Users

User	Responsibilities
District Medical Officer (DMO)	Supervision, report validation, quarterly audit oversight
Facility Director	General supervision, validation, report signing authority
Revenue Registrar	Daily entry, cash journal, Treasury deposits
Financial Manager	CR expenditures, QP and solidarity tracking
IGF / Inspector	Reading audit reports, verifying triangulation results

2. QUICK START — INITIAL SETUP

When the HTML file is opened for the first time, a configuration window automatically appears. It must be completed before accessing the tool. The information provided will appear on all official reports.

1

Open the HTML file

Double-click MINSANTE_GestionFinanciere.html. It opens automatically in your default web browser. No installation required.

2

Complete Facility Information

Enter: Facility Name, Category (3/4/5), Health District, Region, Financial Year, Registrar Name, Director Name, FOSA Code.

3

Confirm and Begin

Click "Confirm & Start". This information appears in the header of every page and on all official reports.

4

Load Existing Data

If you have a JSON backup from a previous session, click "Load Data" before confirming to restore all your previous data instantly.

Important: Do NOT close the browser without first saving your data (Save button). Unsaved data will be permanently and irreversibly lost.

Advised: To update facility information at any time, click the "Modify FOSA" button in the action bar at the top of the screen. All existing data is preserved.

Navigation Within the Tool

Module	Description
Dashboard	Monthly overview with charts, KPI cards, and automatic alerts
Registers	Daily entry by service + monthly/decadal summary table
Cash Journal	Revenue collector entries with per-service comparison
Treasury Deposits	Decade deposits with quittance numbers and status tracking
Solidarity	Monthly Solidarity Fund deposits at BISEC Bank
Pharmacy	Pharmacy Account deposits (CR Pharmacy)
Expenditures CR	Cost recovery expenditure register
Quotes-Parts	Monthly staff motivation payment recording
Triangulation	Automatic cross-verification of all data sources

Module	Description
Report	Official report generation (monthly/range/annual)

3. REGISTERS MODULE — DAILY SUMMARY ENTRY BY SERVICE

This module captures daily totals for each service from physical point-of-service registers. Entry is a daily summary per service — NOT individual patient records. Each service has its own tab. The service register is the primary source document against which the cash journal is reconciled.

Daily Entry Procedure

1

Select the Period

In the selector bar, choose the Month, Year and Day number.

2

Click "Load Day"

The form prepares for the selected day. Existing data loads automatically if present.

3

Select a Service Tab

Click on the desired service tab (e.g. Laboratory). The active tab is underlined in red.

4

Enter the Daily Summary

Fill in 4 fields: Total Amount (FCFA), Number of Patients/Acts, Receipt No. From, Receipt No. To.

5

Repeat for Each Service

Move to the next tab and enter data for the next service. Only enter data for services with activity that day.

6

Save the Day

Click "Save Day". The red counter badge on each tab shows the cumulative monthly total for that service.

Entry Fields Per Service

Field	Description	Status
Total Amount (FCFA)	Total amount collected for this service on this day	Required
No. of Patients / Acts	Number of patients seen or procedures performed	Recommended
Receipt No. From	First receipt number of the day (e.g. LAB-740)	Optional
Receipt No. To	Last receipt number of the day (e.g. LAB-752)	Optional

12 Available Service Lines

1. Consultations | 2. Certificats Médicaux | 3. Certificats Médico-Légaux | 4. Hospitalisation/Lit 5. Accouchements/CPN | 6. Laboratoire | 7. Échographie/Imagerie | 8. Chirurgie Mineure 9. Chirurgie Majeure | 10. Morgue | 11. Ambulance | 12. Pharmacie

Monthly & Decadal Summary

The Monthly Summary section automatically displays:

- 4 summary boxes: Decade 1 (days 1-10), Decade 2 (11-20), Decade 3 (21-end), Month Total
- Cross-tabulation: each service as a row, each decade as a column, with totals
- Full monthly calculation panel (all 6 steps) based on actual monthly totals
- Net RA per decade = sum of actual daily revenues for those days only — NOT total month / 3

Base legale: Decree 2016/6447/PM (Quotes-Parts) | PGFR Art.68 (decade deposits) | MINSANTE Circular

4. CASH JOURNAL — REVENUE COLLECTORS OFFICE

The Cash Journal is maintained by the Revenue Registrar. It records all financial transactions at the registrar's office. It is distinct from the point-of-service registers and serves as the reconciliation document between the two sources. Any discrepancy is the first triangulation check.

The automatic comparison between the Cash Journal and Service Registers is the first triangulation check. Any discrepancy is flagged immediately in the comparison table at the bottom of the page.

Recording a Journal Entry

Field	Description	Status
Date	Date of the operation	Required
Operation Type	Receipt, Payment, Correction, or Treasury Deposit	Required
Service Line	Select from 12 service lines or "Other (free text)"	Required
Description	Narrative description of the operation	Recommended
Reference/Document	Receipt number, voucher number, or other reference	Required
Amount (FCFA)	Amount of the operation in FCFA	Required
Signatory	Full name and title of the signing officer	Required

Operation type

Type	Purpose	Sign
Receipt (Revenue)	Revenue collected from a service — link to the service line	+
Payment / Expense	Cash outflow — shown in yellow highlight in the journal	-
Correction	Adjustment or correction of a prior entry	±
Treasury Deposit	Recording a decade deposit to the Treasury	→

Per-Service Comparison Table

- Column "Service Registers": cumulative monthly total from daily service registers
- Column "Cash Journal": total receipt entries in the journal per service
- Column "Discrepancy": difference — green tick if matching, red warning if discrepancy
- "Other (free text)": for transfers, corrections, or operations not linked to a specific service

Base legale: RGCP Art.68: le régisseur tient un journal de caisse quotidien signé par lui-même et le Chef d'établissement.

5. DECADE TREASURY DEPOSITS

Each month is divided into three ten-day periods (décades). The Revenue Officer is required to remit the Net Revenue Allocation (RA Nette) to the Public Treasury at the end of each décade in exchange for an official receipt.

Legal basis: RGCP Article 68: "Revenue officers are required to remit their revenue to the Public Treasury at the end of each ten-day period (décade) in exchange for an official receipt."

The Three Decades

Decade	Period	Expected Net RA	Deadline
Decade 1	Days 1 to 10	= Sum of actual revenues days 1-10	By the 10th
Decade 2	Days 11 to 20	= Sum of actual revenues days 11-20	By the 20th
Decade 3	Days 21 to end	= Sum of actual revenues days 21-end	Before end of month

Important: CRITICAL: The Expected Net Revenue Allocation (RA Nette) per décade is calculated only from the revenue actually recorded for the days within that décade — NOT from the monthly total divided by three. First enter the daily revenue data in the Registers module.

Saisie d'un Versement Décadaire

Field	Description	Status
Amount Deposited	Amount actually deposited at the Treasury (FCFA)	Required
Quittance No.	Receipt number issued by the Treasury officer	Required
Deposit Date	Date the deposit was made	Required
Person Depositing	Full name of the person who made the deposit	Required
Treasury Agent	Name of the Treasury officer who received the deposit	Recommended

6. SOLIDARITY FUND — BISEC BANK

The Solidarity Fund is made up of 10% of Gross QP + 10% of Gross RA. It is deposited monthly at BISEC Bank.

Calculation — Solidarity Fund — Automatic	
10% Gross Recette Affectee (RA)	= Gross RA x 10%
10% Gross Quotes-Parts (QP)	= Gross QP x 10%
Total Solidarity Fund	= 10% RA + 10% QP --> BISEC Bank

Monthly deposite

Field	Description	Status
Amount Deposited	Amount deposited at BISEC (must = calculated Solidarity Fund)	Required
BISEC Receipt No.	Receipt number issued by BISEC Bank	Required
Deposit Date	Date the deposit was made	Required
Person Depositing	Full name of the person who made the deposit	Required

7. PHARMACY ACCOUNT — COST RECOVERY DEPOSITS

CR Pharmacy = 50% of Pharmacy revenues. This amount bypasses the QP/RA split entirely and is paid directly into the Pharmacy's dedicated bank account.

CR Pharmacy — Cost Recovery — Ring-fenced	
Gross Pharmacy Revenues	= Total amount collected at the Pharmacy
CR Pharmacy (ring-fenced)	= Pharmacy Revenues x 50%
Destination	--> Pharmacy Bank Account directly (bypasses QP/RA split)

Field	Description	Status
Amount Deposited	Amount deposited (must = calculated CR Pharmacy)	Required
Receipt No.	Bank deposit receipt number	Required
Deposit Date	Date the deposit was made	Required

Important: CR Pharmacy is NOT included in the QP/RA calculation base. It is extracted before any split and transferred directly to the Pharmacy. This is a ring-fenced amount.

8. EXPENDITURE REGISTER — COST RECOVERY

Expenditures are funded exclusively from cost recovery funds: CR Laboratory + CR Ultrasound + CR Ambulance. Every expenditure must be supported by a valid accounting document.

CR Disponible = CR Lab (50% Lab) + CR Echo (50% Echo) + CR Ambulance (50% Ambulance) Note: Le CR Pharmacie est exclu — il va directement au compte bancaire pharmacie.

Procurement Thresholds — Decree 2018/366

Amount	Procedure	Required Documentation
< 500,000 FCFA	Direct Purchase	Simple invoice sufficient
500,000 - 5,000,000 FCFA	3 Quotations Required	Keep all 3 quotes + selected invoice
> 5,000,000 FCFA	Public Tender Required	Complete MINMAP tender file required

Base legale: Décret 2018/366 du 20 juin 2018 — Code des marchés publics. RGCP Art.71: toute dépense doit être appuyée d'une pièce justificative valable.

9. QUOTES-PARTS (QP) — STAFF MOTIVATION PAYMENTS

The Quotes-Parts constitute staff incentive payments. The amount is automatically calculated each month and distributed against signature on a payment register.

Net Quotes-Parts — Staff Payment Calculation	
QP/RA Base	= Total Gross - CR Lab - CR Echo - CR Amb - Total Pharmacy
Gross QP	= Base x 30%
10% QP to Solidarity	= Gross QP x 10%
Net QP (to distribute)	= Gross QP - 10% QP --> Staff (signed discharge sheet)

Field	Description	Status
Total Amount Distributed	Total paid to staff this month (must = calculated Net QP)	Required
Distribution Date	Date of actual payment to staff	Required
Payment Schedule Ref.	Reference of the signed etat de paiement (discharge sheet)	Required
Notes	Any relevant observations or comments	Optional

Base legale: Décret 2016/6447/PM: le paiement des Quotes-Parts est effectué contre signature d'une feuille de décharge (état de paiement du personnel).

10. TRIANGULATION ENGINE — CROSS-VERIFICATION

Triangulation is the core of the financial audit process. It automatically compares all data sources and flags any discrepancies. It must be performed before any submission to the IGF, the Regional Delegation of Public Health (DRSP), or the Ministry of Public Health (MINSANTE).

The 6 Triangulation Checks

1

Service Registers vs Cash Journal

Compares total from point-of-service registers with total receipts in the registrar's cash journal.

Condition: $\text{Service Register Total} = \text{Cash Journal Total}$

2

Net RA (actual decades) vs Treasury Deposits

Compares Net RA calculated decade-by-decade against amounts actually deposited at the Treasury.

Condition: $\text{Calculated Net RA} = \text{Total Treasury Deposits}$

3

Net QP Calculated vs Amount Distributed

Compares calculated Net QP with the amount entered as distributed to staff.

Condition: $\text{Calculated Net QP} = \text{Distributed QP}$

4

Solidarity Fund vs BISEC Deposit

Compares calculated Solidarity Fund (10% RA + 10% QP) with amount deposited at BISEC Bank.

Condition: $\text{Calculated Solidarity} = \text{BISEC Deposit}$

5

CR Pharmacy vs Pharmacy Deposit

Compares calculated CR Pharmacy (50% Pharmacy) with amount deposited in the pharmacy bank account.

Condition: $\text{Calculated CR Pharmacy} = \text{Bank Deposit}$

6

Available CR vs Expenditures

Verifies that expenditures do not exceed available CR (Lab + Echo + Ambulance).

Condition: $\text{Expenditures} \leq \text{Available CR}$

Reading the Results

Status	Color	Meaning	Action Required
Green / OK	Green	Discrepancy < 1 FCFA — fully compliant	No action required
Red / Discrepancy	Red	Gap detected — exact amount shown	Correct before official submission

Important: Tout écart signalé doit être corrigé AVANT soumission officielle à l'IGF, à la DRSP ou au MINSANTE.

11. OFFICIAL REPORT GENERATION

The Report module generates a complete official document, formatted for printing and submission to authorities. It consolidates ALL data from the selected period before presenting results.

Available Report Types

Type	Description	Typical Use
Monthly	Report for a single selected month	Standard monthly DRSP report
Month Range	Report covering multiple consecutive months	e.g. January-March 2025
Full Annual	Full financial year report (January-December)	Annual IGF audit report

Report Contents (9 Sections)

Section	Title	Content
I	Facility Information	FOSA identification, period, responsible officers
II	Revenue by Service Line	Consolidated table with % per service
III	Full Calculation Breakdown (6 Steps)	Complete formula with all results
IV	Decade Treasury Deposits	History with quittances and statuses
V	QP Payments	Monthly QP distribution history
VI	BISEC Solidarity Fund	Deposit history with receipts
VII	Pharmacy Account	CR Pharmacy deposit history
VII-bis	CR Expenditures	Full register with procurement compliance
VIII	Full Triangulation	Consolidated results + month-by-month breakdown
IX	Legal References	All applicable regulatory texts

Advice: For multi-month and annual reports, the tool first consolidates ALL data from the entire period before calculating results. Section VIII presents the consolidated triangulation, followed by a month-by-month breakdown.

12. OFFICIAL CALCULATION FORMULA — 6 STEPS

The formula complies with IGF guidelines and MINSANTE circulars. Every step is visible, traceable, and verifiable by an auditor in real time.

Step 1 — Cost Recovery (Ring-fenced — before any split)	
CR Laboratory	= Laboratory Revenues x 50%
CR Ultrasound	= Ultrasound/Imaging Revenues x 50%
CR Ambulance	= Ambulance Revenues x 50%
CR Pharmacy	= Pharmacy Revenues x 50% --> Pharmacy Bank Account directly
Step 2 — Total Gross Revenue	
Total Gross	= Sum of all 12 service lines
Step 3 — QP/RA Calculation Base	
Base	= Total Gross - CR Lab - CR Echo - CR Ambulance - Total Pharmacy
Step 4 — Gross Splits	
Gross Quotes-Parts (QP)	= Base x 30%
Gross Recette Affectee (RA)	= Base x 70%
Step 5 — Solidarity Fund — BISEC Bank	
10% RA to Solidarity	= Gross RA x 10%
10% QP to Solidarity	= Gross QP x 10%
Total Solidarity	= 10% RA + 10% QP --> BISEC Bank
Step 6 — Net Accounts (Final Results)	
Net QP	= Gross QP - 10% QP --> Staff (signed discharge sheet)
Net RA (Treasury)	= Gross RA - 10% RA --> Treasury deposit (against quittance)
Pharmacy Account	= CR Pharmacy --> Pharmacy Bank Account

Exemple: Total Brut = 5 000 000 FCFA | Pharmacie = 500 000 | Lab = 800 000 | Echo = 200 000 | Ambulance = 100 000 → CR Pharma=250 000 | CR Lab=400 000 | CR Echo=100 000 | CR Amb=50 000 → Base = 5 000 000 - 400 000 - 100 000 - 50 000 - 500 000 = 3 950 000 FCFA → QP Brutes=1 185 000 | RA Brutes=2 765 000 → Solidarité=395 000 | QP Nettes=1 066 500 | RA Nette=2 488 500 FCFA

13. SAVING AND LOADING DATA

The tool stores all data in memory during the session. To retain data between sessions, you must manually save it as a JSON file.

Important: Data is NOT saved automatically. Closing the browser without saving will permanently and irreversibly lose all unsaved data. There is no recovery option.

Saving Data

- Click “Save” in the action bar (always visible at the top)
- A .json file downloads automatically
- Keep this file in a secure location (USB drive, server, or hard disk)
- Save after every work session and before closing the browser

Loading Existing Data

- Click “Load” in the action bar
- Select the previously saved .json file
- All your data is restored instantly

Data Management Best Practices

Practice	Timing	Purpose
Minimum	After every daily entry session	Minimum data loss risk
Monthly	End of each month after closing	Official monthly archive
Annual	End of financial year, before annual report	Complete annual archive
Storage	USB + server or secure cloud copy	Redundancy recommended

14. LEGAL AND REGULATORY REFERENCES

Decree 2016/6447/PM

Quotes-Parts for Health Facility Staff

Attribution conditions, calculation (30% QP / 70% RA) and payment modalities. Signed discharge sheet required.

Decree 2018/366 of 20/06/2018

Public Procurement Code

<500K FCFA = direct | 500K-5M FCFA = 3 quotations | >5M FCFA = public tender.

PGFR — Article 68

Decade Remittances

Obligation to remit revenues to the Treasury within 10 days of the end of each decade against a quittance.

PGFR — Article 71

Supporting Documents

All expenditure must be supported by a valid justifying document. Expenditure without documentation is irregular.

MINSANTE Circular

Monthly DRSP Reports

Monthly revenue report to the DRSP no later than the 15th of the following month.

15. TROUBLESHOOTING AND FREQUENTLY ASKED QUESTIONS

Q: The HTML file does not open.

Ensure you have a modern web browser installed (Chrome, Firefox, Edge). Double-click the file. If your default browser is not recognised, right-click -> "Open with" -> select your browser. No installation or server is required.

Q: My data disappeared after closing the browser.

Data is only saved if you click "Save" before closing. Check your Downloads folder for a .json file. Going forward, click Save regularly — at minimum before every browser close.

Q: Input fields do not accept my figures.

Make sure you click "Load" to initialise the month before entering data. Type amounts in plain numbers without spaces or FCFA symbols.

Q: The Expected Net RA for a decade shows 0.

The Expected RA per decade is calculated from revenues actually recorded for those days. Enter daily register data in the Registers module first, then return to Treasury Deposits.

Q: Triangulation shows discrepancies.

Each discrepancy shows the expected and actual amounts. Check 1: ensure you have entered matching amounts in both the Journal and the Registers. Check 2: ensure quittance amounts are entered in the Treasury Deposits module.

Q: The report is empty or incomplete.

Verify the Type, Month(s) and Year selected, then click Generate. If sections are empty, the corresponding data has not yet been entered in the relevant module.

Q: How do I update facility information?

Click the "Modify FOSA" button in the action bar. The setup window reappears. Update and click "Confirm & Start". All existing data is preserved.

Q: Can I use the tool across multiple financial years?

Yes. Change the year in the selectors on each module. A single JSON file contains all data for all years entered.

FieldHealth Africa

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Designed by Dr. Henry Fomukong, DMO Mamfe — Shared via FieldHealth Africa

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