



Commission on Information and Accountability for Women's and Children's Health



COMMISSION ON INFORMATION AND ACCOUNTABILITY FOR WOMEN'S AND CHILDREN'S HEALTH

Working Group on Accountability for Resources

Discussion Paper

Introduction

On 26 January 2011, world leaders will gather for the first meeting of the 'Commission on Information and Accountability for Women's & Children's Health' chaired by President Kikwete of Tanzania and Prime Minister Stephen Harper of Canada. The objective of the Commission is to lead a process to propose a framework for global reporting, oversight and accountability on women's and children's health. Such a framework will help countries monitor where resources go and how they are spent, providing the evidence needed to show which programmes are the most effective to save the lives of women and children.

The Commission will be supported by two technical working groups that respectively focus on accountability for results and accountability for resources. Taking into account what is currently being done in the area of tracking resources, the 'Working Group on Accountability for Resources' will propose indicators to measure and report on funding from both external and domestic sources, propose institutional arrangements at country and global levels, and identify best practices and methods for assuring the quality of and usability of tracking financial resources, including opportunities for innovation in information technology (see Annex: Terms of Reference,). The purpose of this discussion paper is to set out the Working Group's scope of work, identify background material it will draw upon, and suggest areas for recommendations.

Scope of Work

A variety of platforms already exist for tracking and reporting financial resources. The Working Group on Accountability for Resources will propose to the Commission a more harmonised framework for measuring and reporting on financial resources to health, particularly women and children's health. The scope of the work is interpreted to relate to MDGs 1c (nutrition), 4 (child health) and 5 (maternal health), though aspects of accountability for resources to health in general will be considered in order to avoid further fragmentation in this area. The aim of the work will be to propose a simplified approach that minimises the reporting burden on countries and maximises use by country policy makers and civil society and related organisations to monitor progress and promote accountability. The aim is therefore neither to develop a new infrastructure/system nor to undertake a comprehensive analysis of financial resource commitments or needs.

The scope of work includes country, regional and global level resource tracking. However, the Working Group recognises both that the needs of in-country decision-makers must be the priority, and that in some countries this may also involve sub-national monitoring. The process of the working group deliberations will be country-focused such that any proposed framework should first and foremost improve the availability, transparency and use of data in countries.

The geographical remit of the Working Group is proposed to focus on all low- and middle-income countries (LMICs), thus ensuring a wide range of countries with varying aid and national contexts, data availability and analytical capacity. The Working Group will focus on tracking financial resources and the flow from planned to actual expenditures. It recognises the importance of not only tracking expenditures but also mapping expenditures against national plans (e.g. linking national government health expenditures to budgets, and donor spending to commitments). The Working Group also recognises that the production of data on financial resource flows is only of value if the data are actually used in decision making.

Background Material

Efforts to collect and analyse data on the flow of financial resources– now referred to as health resource tracking – began in the 1950s. There is therefore a wealth of literature, initiatives and experiences to draw upon. For this reason, the Working Group intends to bring together existing knowledge from national and global level resource tracking experiences into a collection of background materials that will inform the Working Group’s final report. The background materials will summarise the landscape of health resource tracking, the key issues that need to be addressed and recent innovations. Specifically, the following background materials will be developed:

Experience at the national level:

- **National Health Accounts (NHA)** – NHAs are an internationally accepted tool to monitor financial resources in a country’s health system, providing reliable national information on the sources (e.g. public, private and donor funds) and uses of funds for health (e.g. outpatient care, inpatient care, prevention). The Working Group will establish the status of NHAs in countries (e.g. how many low- and middle-income countries have established and improved their capacity to generate a routine NHA, the periodicity of NHA exercises, the extent of institutionalisation, and its use in policy analysis and in increasing accountability). In addition, the Working Group will explore issues of producing NHAs in countries, including key bottlenecks, resource requirements, responsibility, funding and methodology.
- **Public expenditure management (PEM)** – refers to the process from developing budgets to tracking expenditures and conducting audits. NHAs rely on the information produced by government PEM systems. The Working Group will summarise the state of PEM systems (budget processes, expenditure tracking) in low- and middle-income countries, their use in tracking health resources and recent innovations in improving PEM systems.
- **Case study of Rwanda** – experience will be documented of recent innovations in how the country tracks health resources from planned to actual expenditures, encompassing both external and domestic resources. It will further highlight how the country has used information from resource tracking in recent performance review processes.

Experience at both the national and global levels:

- **Accountability and transparency** – issues and innovations in increasing global level accountability in relation to the commitments of development partners, and increasing country level accountability in relation to transparency around the budgeting and financial reporting process; review of innovative accountability mechanisms using information produced by resource tracking; proposals for ways to build capacity for engaging citizens

and civil society in accountability mechanisms and ensure linkages with the achievement of results.

- **Information technology (IT)** – application of modern IT software and/or systems to facilitate, starting from the planning stage, the tracking of resources and analysis and use of financial data at the national and global levels.

Experience at the global level:

- **Landscape of initiatives and actors** – in order to ensure that it is abreast of current initiatives, the Working Group will examine who does what in health resource tracking, including activities led by the OECD Development Assistance Committee (DAC), WHO, Institute for Health Metrics and Evaluation, World Bank, IMF, G8, regional NHA networks, GAVI and Global Fund, Countdown to 2015, etc.
- **OECD Creditor Reporting System (CRS)** – the CRS collates information on external funding from major bilateral and multilateral donors. The Working Group will review the opportunities and challenges in using the CRS to track international development assistance to women and children.

Focus Areas for Recommendations

In accordance with its terms of reference, the Working Group is tasked with laying out a clear set of recommendations. To arrive at these, the working group will first focus on three areas where information is needed by countries. It will then address what methods and capacity are needed to support resource tracking for women's and children's health at both the country and global levels, and how institutional arrangements can be improved. Close linkages with the Working Group on Results will be maintained given the connection between accountability for resources and for results.

Focus areas where information is needed by countries who wish to track resources are as follows:

- a. Government expenditures tracked each year and disaggregated to show spending in areas relevant to MDG 1c, MDG 4, and MDG 5;
- b. Private expenditures tracked regularly and disaggregated to show spending in areas relevant to MDG 1c, MDG 4, and MDG 5;
- c. External assistance expenditures tracked annually and disaggregated to show spending on MDG 1c, MDG 4, and MDG 5.

Methods and capacity support needed at the country level

- a. Support in how to improve key information systems (e.g. public expenditure management systems);
- b. Support in how to track private expenditures, particularly household out-of-pocket spending;
- c. Agreed, simple methods to disaggregate expenditures on the target groups of interest;
- d. Innovative use of information technology to track external resources at the country level, particularly when they are not channelled through recipient governments;
- e. Ways of enhancing accountability for both domestic and external resource use at country level, particularly through the use of the information produced from resource tracking.

Global tracking of donor commitments and disbursements

- a. Institutional arrangements for global level reporting and mechanisms for increasing accountability;

- b. Agreed, simple methods to disaggregate financial information, including opportunities represented by information technology.

Issues for the Commission's consideration

The Working Group would particularly seek the Commissioners' guidance on the following issues:

- **Scope of tracking resources:** The Working Group requests clarification from the Commissioners regarding the breadth of interpretation of women's and children's health and whether the group should take a more narrow focus on tracking resources (e.g. MDGs 1c (nutrition), 4 (child health) and 5 (maternal health)) or a slightly broader focus to include the funding directed to MDG 6 (HIV/AIDS);
- **Target countries:** Given varying aid contexts, information availability and burden of women's and children's ill health, the Working Group requests guidance from the Commissioners on whether the focus should be on: i) all low- and middle-income countries; ii) the 49 poorest countries identified in the Global Strategy; or iii) the 68 priority countries of the Countdown to 2015;
- **Accountability systems:** The Working Group requests the Commissioners' viewpoints regarding the key problems with existing systems of accountability, including problems of monitoring and reporting arrangements.

Annexes

1. Working group terms of reference

Taking into account what is currently being done in the area of tracking financial resources to health, particularly for women and children's Health, the Working Group on Accountability for Resources will:

1. Propose indicators to measure and report on funding from external sources (e.g. bilateral and multilateral agencies, foundations etc.), including recommendations on the periodicity of such measurement if deemed appropriate;
2. Propose indicators to monitor and report on funding from domestic sources in low- and middle-income countries, including recommendations on the periodicity of measurement if deemed appropriate;
3. Propose appropriate institutional arrangements for measuring and reporting on the specified indicators at country and global levels;
4. Identify best practices/methods for assuring the quality and comprehensiveness of reporting
5. Identify best practices/methods for improving the usability and dissemination of financial information
6. Identify opportunities for innovation in information technology that will facilitate this work, and how they can be harnessed to bring maximum benefit to countries.

2. Working group membership

Anne Mills (Chair of Working Group)	London School of Hygiene & Tropical Medicine (LSHTM)
Mariam Ally	Ministry of Health and Social Welfare, Tanzania
Cristian Baeza	The World Bank
Federico Bonaglia	Organisation for Economic Co-operation and Development (OECD)
James Droop	UK Department for International Development (DfID)
David Evans (/Tessa Tan Torres)	World Health Organization (WHO) (Secretariat)
Helga Fogstad	Norwegian Agency for Development Cooperation (Norad)
Rachel Racelis	University of The Philippines
Yogesh Rajkotia	United States Agency for International Development (USAID), Rwanda
Rotimi Sankore	Africa Public Health Alliance & 15% Plus Campaign
Pitchette Kampeta Sayinzoga (TBC)	Ministry of Finance and Economic Planning, Rwanda
Todd Summers	The ONE Campaign
Viroj Tangcharoensathien	International Health Policy Program (IHPP), Thailand