



Module 3

Budget Accountability

The [Budget Tracking worksheet](#) supports the activities in this module.

How to support budget accountability:

Once budget increases are achieved, budget allocations must be tracked to ensure that appropriated resources are efficiently disbursed and that there is accountability in the budget process. This means a process that is transparent, has timely reporting and is without cumbersome processes which delay or prevent the release of allocated funds. Inefficient disbursement of allocated funds is a common barrier to program improvement. Civil society can promote budget accountability by working with the government to identify and remove barriers to disbursement, and, by working collaboratively, agree on funding targets and goals in the next budget cycle.

Strategies for supporting budget accountability:

- **At the level of the Civil Society Organizations:** Involve CSOs throughout all the stages of the budget process from the formulation/conception to the reporting stage.
- **At the level of the Legislature:** Encourage the legislature to strengthen accountability for health security budget utilization through their oversight role.
- **At the level of the Executive:** Promote fiscal transparency, including through reports on budget releases across all the relevant MDAs and the disaggregation of budget expenditures for health security (e.g., distinguish between preparedness and response budget expenditures).

The Health Security Accountability Framework

In Nigeria, GHAI partners designed a Health Security Accountability Framework, in collaboration with government and civil society stakeholders, to track budget allocations and funding targets for epidemic preparedness. The Health Security Accountability Framework is a tool to increase accountability in budgeting and promote evidence-based decisions related to health security financing. Collaboration between civil society and government helps to develop a framework designed to fit the local context and current funding priorities based on an agreed set of indicators and targets. For more information, see LISDEL's "Brief on the Utilization of the Health Security Accountability Framework" (attached).



To evaluate budget allocations and disbursements, it is important to track indicators; the targets committed to by the published government budgets and policies; and the actual disbursement as well as the data sources for reference.

- 1. Indicators:** The indicators are usually based on the advocacy campaign's policy objectives. Most of the indicators are likely to be related to budget allocations and disbursements. Annual budget allocations are usually publicly accessible. Disbursements can be more challenging to access and track. However, indicators may also focus on policies that influence the budget, as well as the outcomes that the budgets and policies seek to shape.

Here are some examples of outputs for each of those categories:

- **Policies:**

- Legislation, laws, regulations, administrative requirements, policies or other government instruments in place for implementation of the National Action Plan for Health Security (NAPHS)
- Availability of national framework/guidelines detailing how funds should be utilized/expended

- **Allocation and Disbursement:**

- Percentage of costed NAPHS presented as a health security budget line in the budget
- Total health security budget
- Total health security expenditure
- Donor contributions to pandemic/epidemic intervention fund
- Private sector contributions to pandemic/epidemic intervention fund

- **Outcomes:**

- Pandemic/epidemic case detection rate as measured by Resolve to Save Live's [7-1-7 metric for epidemic response](#) or other measures
- Percentage increase in WHO Joint External Evaluation score

- 2. Target Disbursements:** This is the total amount of funds (in expenditure totals, percentages, etc.) the government has committed to disbursing, through its budget and other policies.

- 3. Actual Disbursements:** This is how much has been disbursed, the timeliness of disbursements, and whether the funds went to the appropriate entities for the intended activities. If the government has met its targets, this information can be used to justify sustained or increased budgets in future budget cycles. If it has not, further advocacy may be needed to identify and remove barriers.



- 4. Data Sources:** This is the list of places where the information about “actual” expenditures can be found: for example, reports from ministries, departments and agencies; WHO resource mapping; documents from coalition partners; reporting from CSOs and communities about actual implementation and visible improvements; and articles in the media. In many cases, this information is not readily available, and more advocacy may be needed to obtain the data and ensure that it is reported.
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What budget allocation challenges/barriers may be revealed by tracking funds for epidemic preparedness?

- 1. Government Bureaucracy:** Bureaucratic delays are a common challenge for budget disbursement which, if unresolved, leave budget allocations unspent by the end of the fiscal year, undermining the goal of program improvement through budget increases. These delays can be caused by:
- Lack of accountability and transparency in the budget process
 - An inefficient and cumbersome disbursement system, which requires multiple levels of government bureaucracy
 - Insufficient authority of relevant government departments over the disbursement of allocated funds
 - Inadequate funding and staffing of the agencies responsible for disbursement.

Approach: The landscape analysis can help identify the potential for bureaucratic delays (Modules 1.1.B and 1.1.C), which can be addressed through relevant policy objectives (Module 1.2).

Example: The Nigeria Centre for Disease Control (NCDC) did not have line-item funding in the national budget. In 2018, government assent for line-item funding to the agency became a primary priority of the advocacy campaign. Agreement on line-item eligibility for the agency enabled passage of the NCDC Act and first-time direct appropriations in fiscal year 2019.

- 2. Undefined Recipients:** Another challenge to accountability in budgeting may relate to lack of clarity about which ministry, department, or agency the funds are intended to be disbursed. This can be due to:
- Legislation that does not clearly define the epidemic preparedness activities, where funding should be allocated, and for what purposes.
 - Legislation that does not allow for adaptable disbursement of funding based on current public health priorities.

Approach: This challenge can normally be identified through the Legal Analysis and should be addressed through relevant policy objectives (Module 1.2). Example: In Senegal, the role of epidemic preparedness funding was not clearly defined. GHAI commissioned a study, “Project to



Support the Management of Health Crises and Emergencies in Senegal,” which made an investment case for epidemic preparedness and funding was incorporated into the Ministry of Health’s Public Investment Program for 2021-2023.

- 3. Lack of Accountability:** The lack of accountability within and between levels of government is another common bottleneck to the disbursement and efficient use of funds. Such communication barriers hinder:
- Coordination between government levels, agencies, and sectors;
 - Identification of systemic and capacity barriers to budget allocation disbursement; and
 - Efforts by civil society, the public, media, and government agencies to hold key government offices accountable.

Approach: The challenge of lack of accountability in budgeting can often be identified during Political Mapping and Stakeholder Mapping, and if unaddressed, it will usually become evident during the Planning for Budget Sustainability assessment. Addressing this challenge can be a policy objective in the Developing Policy Objectives worksheet and, if accountability challenges are recognized by partners, accountability in budgeting could be a shared objective of the civil society coalition. This issue will be addressed in more depth in future updates to Module 4: Budget Sustainability.

Example: In Nigeria, NCDC could not have a line-item budget because it had no legal mandate. In addition to advocating for NCDC to have budget authority, GHAI and its partners coordinated budget submissions from IHR focal ministries, departments and agencies (MDAs). As a result Nigeria’s fiscal year 2022 budget allocated USD\$3.9 million to the focal MDAs—of which USD\$3.5 million was new funding.

- 4. Unclear Disaggregation:** Health security activities may not be disaggregated in the budget line and therefore may not align with the advocacy campaign’s budget indicators.

Approach: Convene agency and budget office officials to consider aligning their budget template codes to NAPHS functions.

Example: In Nigeria, fund releases are reported based on budget codes rather than on specific EPR activities. NCDC officials have flagged this as an issue to address with the Federal Ministry of Finance, Budget & National Planning.

Outcomes

What evidence is there of health security improvements due to epidemic preparedness planning and funding? Are there new capacities, such as laboratories and human resources, that can be used to make the case for sustained or increased investment?