LEVERAGING PUBLIC FINANCIAL MANAGEMENT FOR BETTER HEALTH IN AFRICA

Key bottlenecks and opportunities for reform





Hélène Barroy Grace Kabaniha Chantelle Boudreaux Tim Cammack Nick Bain

HFAITH FINANCING WORKING PAPER NO 14

LEVERAGING PUBLIC FINANCIAL MANAGEMENT FOR BETTER HEALTH IN AFRICA

Key bottlenecks and opportunities for reform



Hélène Barroy Grace Kabaniha Chantelle Boudreaux Tim Cammack Nick Bain

© World Health Organization 2019

Some rights reserved. This work is available under the Creative Commons Attribution-NonCommercial-ShareAlike 3.0 IGO licence (CC BY-NC-SA 3.0 IGO; https://creativecommons.org/licenses/by-nc-sa/3.0/igo).

Under the terms of this licence, you may copy, redistribute and adapt the work for non-commercial purposes, provided the work is appropriately cited, as indicated below. In any use of this work, there should be no suggestion that WHO endorses any specific organization, products or services. The use of the WHO logo is not permitted. If you adapt the work, then you must license your work under the same or equivalent Creative Commons licence. If you create a translation of this work, you should add the following disclaimer along with the suggested citation: "This translation was not created by the World Health Organization (WHO). WHO is not responsible for the content or accuracy of this translation. The original English edition shall be the binding and authentic edition".

Any mediation relating to disputes arising under the licence shall be conducted in accordance with the mediation rules of the World Intellectual Property Organization.

Suggested citation: Barroy H, Kabaniha G, Boudreaux C, Cammack T, Bain N; Leveraging public financial management for better health in Africa: key bottlenecks and opportunities for reform. Health Financing Working paper No. 14. Geneva: World Health Organization; 2019 (WHO/UHC/HGF/HFWorkingPaper/19.2). Licence: CC BY-NC-SA 3.0 IGO.

Cataloguing-in-Publication (CIP) data. CIP data are available at: http://apps.who.int/iris.

Sales, rights and licensing. To purchase WHO publications, see: http://apps.who.int/bookorders. To submit requests for commercial use and queries on rights and licensing, see: http://www.who.int/about/licensing.

Third-party materials. If you wish to reuse material from this work that is attributed to a third party, such as tables, figures or images, it is your responsibility to determine whether permission is needed for that reuse and to obtain permission from the copyright holder. The risk of claims resulting from infringement of any third party-owned component in the work rests solely with the user.

General disclaimers. The designations employed and the presentation of the material in this publication do not imply the expression of any opinion whatsoever on the part of WHO concerning the legal status of any country, territory, city or area or of its authorities, or concerning the delimitation of its frontiers or boundaries. Dotted and dashed lines on maps represent approximate borderlines for which there may not yet be full agreement.

The mention of specific companies or of certain manufacturers' products does not imply that they are endorsed or recommended by WHO in preference to others of a similar nature that are not mentioned. Errors and omissions excepted, the names of proprietary products are distinguished by initial capital letters.

All reasonable precautions have been taken by WHO to verify the information contained in this publication. However, the published material is being distributed without warranty of any kind, either expressed or implied. The responsibility for the interpretation and use of the material lies with the reader. In no event shall WHO be liable for damages arising from its use.

The named authors alone are responsible for the views expressed in this publication.

Printed in Switzerland

CONTENTS

1	Prea	eamble					
	1.1	Executive summary	1				
	1.2	Résumé exécutif en français	6				
	1.3	Introduction	11				
2	Bud	Budget formulation					
	2.1	Key issues in health	17				
	2.2	Lessons from policy responses	21				
3	Bud	Budget execution					
	3.1	Key issues in health	25				
	3.2	Lessons from policy responses	32				
4	Bud	get monitoring and accountability	38				
	4.1	Key issues in health	38				
	4.2	Lessons from policy responses	39				
5	5 Cross-cutting issues						
	5.1	Focus and process of PFM reforms in the health sector	42				
	5.2	Change in role and mindset of MOH	43				
	5.3	Specific considerations for decentralised settings	44				
6	Key	policy recommendations	48				
7	Anr	nex	51				

ACKNOWLEDGMENTS

This report is the product of the collective effort by the World Health Organization's (WHO) Department of Health Systems Financing and Governance and the WHO Regional Office for Africa's Department for Health Systems. A first draft of this document was written to serve as a basis for discussion at the conference 'Public financial management for sustainable financing for health in Africa' organised in Nairobi, Kenya (25-28 September 2018) by WHO and the African Development Bank (AfDB), co-sponsored by The Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM), the Joint United Nations Programme on HIV and AIDS (UNAIDS), and the Organisation for Economic Co-operation and Development (OECD). Participants to the conference, including officials from 50 African countries, development partners, and topic experts, provided invaluable inputs and feedback into the revised version of this report.

This report was developed by Hélène Barroy (WHO) and Grace Kabaniha (WHO Regional Office for Africa), with contributions from Chantelle Boudreaux (WHO Health Financing consultant), Tim Cammack (WHO Public Finance Management [PFM] consultant) and Nick Bain (WHO PFM consultant), under the guidance of Agnès Soucat and Joseph Kutzin (WHO, Department of Health Systems Governance and Financing) and Dela Dovlo (WHO Regional Office for Africa).

We are grateful for the contributions and reviews of several PFM experts working in the health sector in Africa. Specifically, we would like to thank: Ezzedine Larbi (independent PFM expert), Moritz Piatti (The World Bank), Jason Lakin (International Budget Partnership), Sheila O'Dougherty (The United States Agency for International Development [USAID]/TanzaniaPS3 Project/Abt), and Cheryl Cashin (Results for Development). In addition, we would like to thank several development partners who contributed to reviewing the report: Nertila Tavanxhi (UNAIDS), Fabrice Sergent (AfDB), Ishrat Husain (USAID). Many WHO colleagues also provided excellent inputs, with specific thanks going to Elina Dale (WHO), Tomas Roubal (WHO), and Alexis Bigeard (WHO/Inter-Country Support Team-West Africa).

We also thank Tiangboho Sanogo for data collection assistance on budget execution and Sanhita Sapatnekar for overall support throughout the production process (including typesetting, layout and design). Country inputs were provided by key focal points at WHO Country Offices: Pallav Bhatt (South Africa), Momodou Ceesay (The Gambia), Aboubacar Inoua (Gabon), Brendan Kwesiga (Uganda), Francis Ukwuije (Nigeria), and Fatimata Zampaligré (Burkina Faso). The report was edited by David Bramley and Sally Hargreaves, and cover developed by Christophe Larnoux. Overall financial support was provided by the United Kingdom's Department for International Development (DFID) as part of the Making Country Health Systems Stronger (MCHSS) programme.

ABBREVIATIONS

AOP Annual Operations Plans
AMP Aid management platform
AfDB The African Development Bank

CHAG Christian Health Association of Ghana

CAO Chief Accounting Officer

CABRI Collaborative African Budget Reform Initiative

CHF Community Health Fund

DFID Department for International Development

DHFF Direct Health Facility Financing

FFARS Facility Financial Accounting and Reporting System
GFATM The Global Fund to Fight AIDS, Tuberculosis and Malaria

HMIS Health Management Information System

IGFT Intergovernmental fiscal transfers

IPSAS International Public Sector Accounting Standards

IFMS Integrated Financial Management System

IPSAS International Public Sector Accounting Standards IPPS Integrated personnel and payment systems

MCHSS Making Country Health Systems Stronger programme

MTEF Mid-term expenditure frameworks

MOH Ministry of Health MOF Ministry of Finance

NGO Non-governmental organisations

OECD The Organisation for Economic Co-operation and Development

OTIMS Online Transfer Information System
PDIA Problem-driven iterative adaptation
PFM Public Financial Management
PIU Project Implementation Unit

PEFA Public Expenditure and Financial Accountability

PBF Performance-based financing

P4P Pay-for-performance RBF Results-based financing SNA Subnational authorities

UNAIDS The Joint United Nations Programme on HIV and AIDS USAID The United States Agency for International Development

UHC Universal Health Coverage

LIST OF FIGURES

Figure 1	Mapping the budget cycle and health financing functions	16
Figure 2	Budget formulation is the backbone for well-defined and efficient health spending	17
Figure 3	An example of an input-based budget for health (extract), Namibia	19
Figure 4	Mapping of domestic funding flows in the health sector, Burkina Faso .	20
Figure 5	Countries with programme classification in health budgets (percent of regional sample, 2017 or earliest available year)	23
Figure 6	Under-spending in health is a multi-faceted problem	26
Figure 7	Budget under-spends in health throughout the expenditure chain	28
Figure 8	Budget execution in African countries	30
Figure 9	Overall budget execution in Africa	30
Figure 10	Trend in health budget execution in African countries (2008-2016)	31
Figure 11	Action framework for health engagement in PFM reform	47

预览已结束,完整报告链接和二维码如下:

https://www.yunbaogao.cn/report/index/report?reportId=5_25191

