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Enhancing Contraceptive Security through Better Financial Tracking

A Resource Guide for Analysts and Advocates

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Abstract

This document guides readers through the steps to track contraceptive financing and finance processes. The guide provides information about financing schemes, sources, and agents and details how to collect and analyze data on how much funding was needed, committed, and spent for contraceptives. It also provides information to help users map the funding processes (including organizations involved, funding decisions, timing, and potential bottlenecks) in order to determine when and to whom to advocate for adequate and timely funding for contraceptives. Finally, the guide suggests various situations in which to use the finance tracking information to enhance advocacy and decisionmaking.

Cover photo: Top left—A staff member reviews stock cards and delivery receipts as part of an end use verification exercise at Paquitequete Health Center in Pemba, Mozambique. 2013. Arturo Sanabria, JSI; Top right—various contraceptives. MSWord clip art; Bottom left—close up of a calculator. MSWord clip art; Bottom right—Shabana Firdous, a female family welfare worker, counsels Yasmeen Khan on using oral pills at the Family Welfare Center at United Christian Hospital in Lahore, Pakistan. 2012. Derek Brown.

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Acronyms and Abbreviations

CMS	Central Medical Store
CPT	contraceptive procurement table
CS	contraceptive security
DANIDA	Danish International Development Agency
DFID	Department for International Development (UK)
FY	fiscal year
GFATM	Global Fund to Fight HIV/AIDS, Tuberculosis and Malaria
HIV	human immunodeficiency virus
HPI	Health Policy Initiative
IGF	internally generated funds
IHME	Institute for Health Metrics and Evaluation
IPPF	International Planned Parenthood Federation
IPPF/WHR	International Planned Parenthood Federation/Western Hemisphere Region
IUD	intrauterine device
MOF	Ministry of Finance
MOFEP	Ministry of Finance, Uganda
MOH	Ministry of Health
NHAs	National Health Accounts
NIDI	Netherlands Interdisciplinary Demographic Institute
NGO	nongovernmental organization
OECD	Organisation for Economic Co-operation and Development
RH	reproductive health
RHI	RHInterchange (website)
RMNCH	reproductive, maternal, newborn and child health
RMS	regional medical store
SPARHCS	Strategic Pathway to Reproductive Health Commodity Security
STI	sexually transmitted infection
SWAp	sector-wide approach
UNFPA	United Nations Population Fund
USAID	United States Agency for International Development
WAHO	West Africa Health Organisation
WHO	World Health Organization

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1. Introduction

Imagine that you just participated in a meeting of the contraceptive security committee in your country; you saw a presentation of projected funding needs for contraceptives for the next three years. The projection showed that the government would need to mobilize U.S.$24 million[1] to cover the expected needs of clients receiving subsidized services through government, nongovernmental organizations (NGOs), and social marketing programs. The other participants at the meeting included all the important government representatives, officials from the ministries of finance and health, international donor organizations, NGOs providing and supporting family planning services, and social marketing representatives. Each potential financing source had pledged a specific amount of money to cover the anticipated funding needs.

You may ask yourself these questions:

- Will each funder follow through on their commitment?
- Was the forecast completed in time to ensure that funds will be available when needed to purchase the commodities?
- Are the quantities and amounts committed enough to cover the forecasted requirements?
- How much responsibility is the government taking for funding its own contraceptive commodity needs?
- How can I effectively track how much is actually spent on contraceptives from year to year?
- How is funding changing over time? Is it going up or down? Has there been a shift in the sources of funding?
- When and how will I need to advocate to ensure adequate funding and to overcome any funding bottlenecks?

If you have any of these questions, this guide will be useful.

1.1 Background and Objectives of the Tracking Guide

Adequate funding for contraceptives and related commodities is critical for ensuring that men and women in developing countries have access to a full range of family planning services. By using this guide, you can improve the tracking of contraceptive financing to ensure that decisionmakers in these countries have timely information; and that they can monitor trends, understand funding gaps, and mobilize resources for contraceptives. Improving this capability will also strengthen country environments for contraceptive security. This guide builds on previous

[1] In this document, all dollar amounts are in U.S. dollars.

work by the USAID | DELIVER PROJECT in strengthening contraceptive supply chains, improving the funding environment, and tracking commitments and spending by donors and governments.

One recent analysis of health financing in developing countries notes that, "Government spending on health from domestic sources is an important indicator of a government's commitment to the health of its people, and is essential for the sustainability of health programmes." (Lu et al. 2010) What is broadly true for healthcare is also true for family planning. While *donor* funding for family planning programs has been the primary focus and related advocacy efforts, less attention has been paid to advocating for and tracking what developing countries spend on family planning. This guide focuses primarily on the government portion of the funding equation.

What is contraceptive security?

Advocates and program implementers introduced the concept of contraceptive security in 1999; in part, to highlight the gap between funding needs and available resources. Contraceptive security exists when people are able to choose, obtain, and use the reproductive health supplies they need and want. When governments use national government resources to buy contraceptives, it may indicate a strong national commitment to contraceptive security and financial sustainability. Both the levels of government financing, and the percentage of government financing out of the total funding, are important indicators of commitment. (Hare et al. 2004)

The objectives of this guide are to help family planning stakeholders—

- define funding sources and terminology
- improve understanding of the financing processes of governments and external donors
- identify the potential sources of contraceptive funding data
- collect and track important funding information
- map the flow of funds for sources of contraceptive financing
- identify advocacy entry points to improve the amount and timeliness of financing and ensure that funders fulfill their commitments.

1.2 Why a Guide?

For a number of reasons, it is important to *follow the money* for contraceptive purchases:

Finding the money to fund contraceptives is challenging: Estimates are that low- and middle-income countries require approximately $1 billion annually to satisfy the family planning commodity needs of their populations, which is about one-fourth of all spending on family planning programs. Slightly more than half that amount is estimated to come from government or donor sources, individuals or private companies fund the rest (Stover

2011). Meanwhile, contraceptive funding needs are projected to rise steadily as the number of women of reproductive age increases and the popularity of family planning also increases (Stover 2011; Ross, Weissman, and Stover 2009). Meeting these funding requirements will require additional contributions from government, donors, and private, out-of-pocket spending. Although government spending for health has, generally, been increasing (Lu et al. 2010), absolute levels remain low, the trends within any particular country may vary significantly. Social spending, generally, and spending on health, in particular, will always require strong advocacy because they compete with other priorities. Moreover, donor support for health is rising at a much slower rate than in previous years (IHME 2011).

The funding environment is more complex than ever before: It has always been important for family planning stakeholders to understand where the money originates, and whether and how it is spent. The past decade has seen a gradual shift toward new financing mechanisms—for health, generally, for reproductive health, and for contraceptives, in particular. One change is that governments are using more of their own resources to pay for contraceptives. At the same time, governments are taking more of a leadership role in determining funding needs, in mobilizing resources, and in ensuring that funding is sufficient for contraceptives. These changes promote the goals of greater national ownership, streamline development processes, coordinate donor contributions to government systems better, and improve the financial sustainability of public sector family planning programs. However, this approach also introduces new risks because family planning programs must increasingly compete with other health programs for government resources. Less direct donor assistance may make it harder to account for what the country actually spends.

Tracking contraceptive financing is more difficult than ever: In previous decades, when external agencies provided most of the contraceptives as in-kind donations, tracking funding was relatively easy; systems have long been in place to track these donations. In contrast, levels of government spending on contraceptives have been and continue to be a gray area (NIDI 2009). Even less is known about what individual consumers in developing countries pay out-of-pocket on contraceptives (UNFPA and NIDI 2011b). Through the experience of the USAID | DELIVER PROJECT in supporting contraceptive security efforts in several countries, and in collecting data via the annual Contraceptive Security Indicators Survey (USAID | DELIVER PROJECT, Task Order 4 2012), it has become apparent that various in-country stakeholders could benefit by better understanding the different funding sources, processes, and terminology. This knowledge will help them use more fully the available information to monitor trends, understand funding gaps, and mobilize resources.

What do we mean by financing?

Financing is the processes or mechanisms that provide resources for a program, service, or purchase. In this guide, it includes any flow of resources—including cash or in-kind contributions—for a country's family planning program. Contraceptive financing includes resources for purchasing or procuring contraceptives. In a decentralized setting, financing of contraceptives may come from a district or province, or from facility-generated funds, depending on the country context. In this guide, we use the terms financing, funding, and spending interchangeably.

1.3 Using the Guide

The guide has four main sections:

Section 1 introduces the guide.

Section 2 includes step-by-step instructions on how to document contraceptive financing.

Section 3 explains how to map funding processes and define advocacy entry points.

Section 4 includes examples of how you can use this information for decisionmaking and advocacy.

In addition, a **case study** (using information from Ghana) can be found in appendix 4. You can refer to this as an example when completing the information for your country.

You may also refer to the ***Uganda: Financial Tracking of Reproductive Health Commodities report*** as another example of an application of this guide.

This guide focuses on commodities, not broader funding for supply chain management or other elements of the family planning program. You can use the guide with other tools (see appendix 1) to complete a broad analysis of funding levels, patterns, and advocacy. The authors expect that a wide range of organizations and individuals involved in contraceptive finance tracking will use the guide. We expect users to pick and choose from sections that best meet their needs. For example, civil society advocates may find many of the sections helpful as a general background on finance tracking; they may also be interested in the types of analyses that can be useful for advocacy.

Contraceptive security committees in various countries may have more resources and understand the sources of information and financing processes; therefore, they can use sections 2 and 3 to carry out detailed analyses—counting and tracking, and mapping funding processes. Government officials may particularly benefit from section 3 on process mapping, which explains how the financing process works within government and donor channels of funding. Donors and technical assistance agencies can use the detailed steps in sections 2 and 3 to support appropriate tracking efforts and, to learn more about government processes and financing processes of other donors.

Templates

This icon indicates a template that can be adapted for country use. MSWord versions of these templates can be downloaded from the Publications section of the USAID | DELIVER PROJECT website.

Although designed for any developing country, the guide is primarily for countries with a history of difficulties tracking their funding—including countries using a sector-wide approach that incorporates pooled or basket funding[2] for family planning. Recognizing the unique circumstances of each country, the guide is flexible and easy to adapt to local circumstances, structures, and data availability.

[2] The definition of *basket funding* and other terms can be found in the glossary in appendix 2.

You can use the guide to—

- monitor funding
- analyze funding by main sources and uses
- compare funding over time
- advocate for more funding
- overcome funding bottlenecks
- ensure funders meet commitments
- gauge the success of commodity security efforts
- facilitate procurement decisionmaking
- improve transparency
- anticipate funding gaps
- respond better to spending surveys.

1.4 How This Guide Complements Other Tracking Efforts

Analysts or advocates in your country may already be tracking spending on contraceptives, perhaps supported by one of the many other tools and approaches.[3] If so, use this guide to complement, streamline, and enhance those efforts. To quickly analyze the status of your current tracking and to learn how the guide might help you, review table 1.

[3] For a summary of these efforts, see appendix 1.

Table 1. Analyzing Your Current Tracking Efforts

Tracking Area	Current Status	This Guide Can Help You …
Objectives of tracking	Do you clearly understand why you are tracking? Are you focused specifically on tracking stock status, supply plan, individual shipments; or, more broadly, budgeting and release of funds?	Define clearly your tracking objectives (section 2.1)
Composition of the tracking team	Does your tracking team include the appropriate members?	Identify tracking team members (section 2.2)
Definition of commodities tracked	Have you defined which commodities to track?	Decide which commodities to track (section 2.2)
Mapping the financing players and decisionmakers	Have you done a clear and comprehensive mapping of the financing players and decisionmakers?	Comprehensively identify and categorize the financing players (section 2.3)
Mapping financing and procurement processes	Do you understand all key financing and procurement processes? Do all stakeholders understand the details of these processes?	Map all key financing and procurement processes (section 3)
Data collection	To what extent are you collecting appropriate information on procurement requirements, commitments, and spending? How well are you tracking the supply plan and individual shipments?	Determine what data to collect and what information gaps may exist (section 2.6)
Analyses	Do you regularly carry out analyses of procurement requirements, commitments, and spending? Do your analyses meet the needs of decision makers and advocates?	Identify and carry out appropriate analyses (section 2.7)
Dissemination and use of information	Are you disseminating tracking results effectively?	Use your information for advocacy and decisionmaking (section 4)

2. Steps for Counting and Tracking Contraceptive Funding

This guide, using a systematic approach, has seven broad steps:

1. **Define your tracking exercise objectives and questions.**
2. **Develop a tracking team and steering committee.**
3. **Map the contraceptive financing players.**
4. **Determine data analyses.**
5. **Prepare to collect funding data.**
6. **Collect the data.**
7. **Analyze the financing data.**

If you follow these steps, you will be able to map the funding processes and identify entry points for advocacy.

2.1 Define the Tracking Exercise Objectives and Questions

Before you begin, you need to ask why you are doing a tracking exercise. Review the potential uses (section 1.3) and list in a table (see table 2) your objectives and the questions you want to answer to reach your objectives. During the exercise, review this list occasionally; you may find that your perspective has changed and you may have additional questions. Section 2.4 will give you ideas on how to match specific analyses to each of these questions.

Table 2. Examples of Objectives and Questions for the Tracking Exercise

Objectives	Questions
Monitor funding Consistently and systematically count and track procurement requirements, commitments, and spending on contraceptives; identify advocacy entry points.	How much is required to cover contraceptive procurement?
	What are the sources of financing for contraceptives (cash, in-kind donation, etc.)?
	How much has each source committed for contraceptives?
	Has each of the various funders followed through on their commitment? Have funders spent the budgeted amounts?
	How much has each source spent on contraceptives, over time?
Examine trends in donor and government financing trends to reduce the volatility of external financing and increase the diversity of aid.	To what extent is the government taking responsibility for funding its own contraceptive commodity needs?
	How is funding changing, over time; both in absolute terms and in the composition of funding sources?
Provide information to help determine any potential funding gap; advocate from an informed point of view.	Has funding covered procurement requirements?
Develop a detailed understanding of the financing processes of the government and other principal sources of revenue.	To what extent does forecasting occur in time so that funds will be available, when needed, to purchase the commodities?
	When will we need to advocate to ensure adequate funding and to overcome any funding bottlenecks? What is the best timing, given the funding processes?
	For each funding source, what is the lead time between release of funds and delivery of commodities at the national warehouses?

2.2 Develop a Tracking Team and Steering Committee

To track effectively, you need the insight and expertise of more than one person or institution. A team is the best way to track contraceptive funding. If you have the resources available and, if you have the cooperation of multiple individuals and institutions, use the team approach. You can also ask a second group, or steering committee, to provide guidance.

Form the Team

Select your team from people who are familiar with the family planning program and policies, are good with numbers; and are knowledgeable about government budgets and spending mechanisms, data, and organizations (see the following box). Including people who work on supply chain issues, and people from the advocacy community, will help ensure that the work is relevant for both day-to-day tracking and for broader advocacy purposes.

Who should be on the tracking team?

For optimal tracking, the team should include people with the following skills and knowledge:

- familiarity with government accounting mechanisms
- in-depth knowledge about the national health system and health policies
- specific knowledge about actors in the family planning program
- experience with advocacy
- experience with using data and information generated by different entities within the health system
- facility with numbers and willingness to question numbers
- willingness to look for and consider alternatives to known data sources.

(WHO 2003; WHO 2010)

Form the Steering Committee

To support the team, consider forming a steering committee to provide overall technical guidance. The committee might include representatives from key stakeholder organizations, including all the major funding organizations; the Ministry of Health (MOH); other key ministries, such as finance and planning; and NGOs, academics, and civil society groups. For many countries, the contraceptive security committee will be a natural choice for the steering committee.

The steering committee should—

- provide technical guidance for the tracking effort and ensure that it aligns with other, complementary activities
- ensure an adequate budget for tracking activities
- *open doors* for data collection
- be a conduit for disseminating the results of the tracking effort and for subsequent advocacy, as appropriate.

Decide which Commodities to Track

From the beginning, the team needs to be clear about which commodities to track. Your team can use the worksheet in table 3 as an initial guide. You can expand or modify this list; for example, include additional reproductive health commodities, such as those used in maternal health programs or condoms used primarily to prevent HIV and other sexually transmitted infections.

Table 3. Worksheet to Define the Commodities You Want to Track

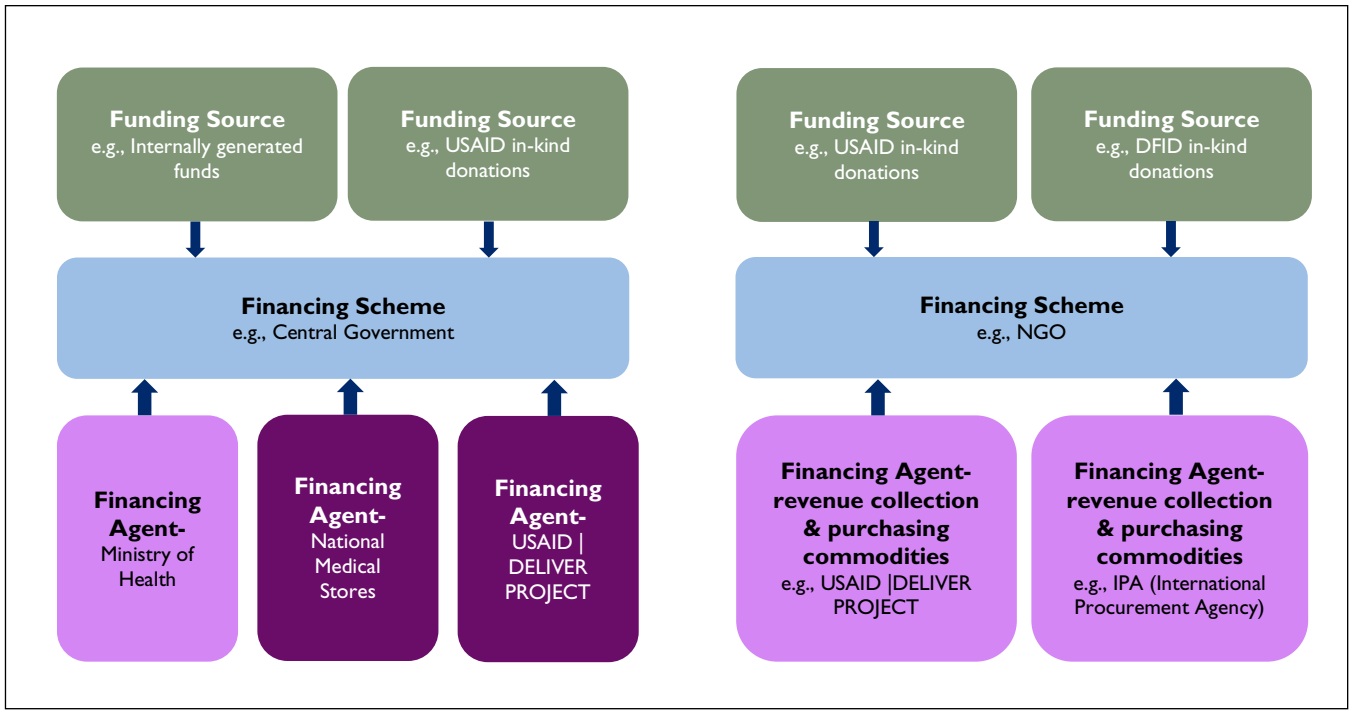
Commodity	Will Track? (y/n)
Condom (male)	
Condom (female)	
Foam/jelly spermicide	
Implant	
Injectable	
Intrauterine device (IUD)	
Oral pill (combined)	
Orals pill (emergency)	
Oral pill (progestin only)	
Standard days method	
Vaginal foaming tablet	
Female sterilization (associated equipment, instruments, and expendable medical supplies)	
Male sterilization (associated equipment, instruments, and expendable medical supplies)	
Other reproductive health commodity	

2.3 Map the Contraceptive Financing Players

After these important basics are complete, you can list the key agencies and organizational units that make up the contraceptive financing system. They can be grouped in a number of ways; we suggest using national health accounts (NHA) guidelines as the starting point, because the NHA is an internationally agreed-upon methodology for tracking health financing.[4] Moreover, adhering as much as possible to NHA guidelines will increase the likelihood that your team's counting and tracking efforts support ongoing NHA activities in your country, thus reducing any duplication of effort.

A full NHA exercise is a complex undertaking that requires collecting and analyzing information on financing schemes; including sources of revenue, agents, functions, and providers (see figure 1). However, for contraceptive finance tracking, you only need to consider three of these elements: schemes, agents, and sources.

Figure 1. Overview of Contraceptive Financing Using the National Health Accounts Financing Framework



In the following sections, we explain schemes, agents, and sources, taking a step-by-step approach to collecting information about each of these types of financing players, individually. Then, all the information is put in a table, similar to table 4.

[4] The World Health Organization defines the NHA as a systematic, comprehensive, and consistent monitoring of resource flows in a country's health system; for a given period, and reflecting the main functions of health care financing: resource mobilization and allocation, pooling and insurance, purchasing of care, and the distribution of benefits.

Table 4. Template Table for Financing Schemes, Sources, and Agents

Scheme	Source	Financing Agents

Identify the Main Financing Schemes for Contraceptives

As a first step, the team will need to identify the country's main healthcare financing schemes—they are the main *building blocks.* Through schemes, people can get financial access to health care, including contraceptives. Financing schemes are in three broad categories.[5]

1. **Government schemes and compulsory contributory healthcare financing schemes:** In most developing countries, these are the principal financing schemes for contraceptives.
   - ***Government schemes*** can be national, regional, or local. They typically have separate program budgets, have a government unit with overall responsibility, and a government unit that manages them. The classic example of a national government scheme is a ministry of health program that offers family planning services for the general population. Typically, the maternal health or family health division of the ministry manages the scheme; they receive funding for contraceptives directly through the ministry budget or in-kind from external donors. This type of scheme may distribute commodities through the network of facilities owned and operated by the ministry, or through privately owned and managed health facilities affiliated with the public sector. Some countries have subnational financing schemes that raise their own funding for healthcare—including contraceptive purchases—separate from a national Ministry of Health (MOH) scheme.
   - ***A compulsory contributory scheme*** is a financing arrangement that ensures access to healthcare for specific population groups through mandatory participation and eligibility, based on the payment of health insurance contributions by or on behalf of the individuals concerned. The most common of type of compulsory health insurance is a social health insurance scheme, common in developed countries and increasingly common in the developing world. A national health insurance agency usually manages these schemes, or a combination of national and decentralized social insurance agencies managed them. Participants in the scheme often have a choice of sites—both public and private—where they obtain healthcare, including contraceptives.

2. **Voluntary healthcare payment schemes:** These include voluntary health insurance, nonprofit (NGOs) financing schemes, and enterprise financing schemes in which companies directly provide or finance family planning services for their employees. Particularly, if these schemes are subsidized, you may

[5] A fourth type is known as the world financing scheme. These involve institutions operating outside the country that directly serve a country's residents without channeling funds through an in-country scheme. Such schemes are rarely used for funding contraceptives; therefore, it is unlikely that you will work with their analysis.

include them in the analysis. For example, nonprofit voluntary financing schemes may be important in some countries, especially if the government programs are weak or nonexistent. With these schemes, NGOs may use their funding to procure contraceptives, or they may receive in-kind donations similar to many government schemes.

3. **Household out-of-pocket payment:** With out-of-pocket expenditures, an individual or household pays at the time they receive a health service; for example, when a client purchases contraceptives from private sources, such as a pharmacy or drug shop. The household can, at the same time, be a source of revenue for both out-of-pocket schemes and for the government and voluntary schemes. In general, information on out-of-pocket payment for contraceptives is difficult to capture; as a result, your team may not include out-of-pocket spending in its analysis. In special circumstances, however, you may be able to estimate such spending—for example, when information is available for the prices that clients pay and the number of clients that pay out-of-pocket.

Use the worksheet in table 5 to list the principal schemes used in your country to finance contraceptives.

Table 5. Worksheet for Defining Contraceptive Financing Schemes in Your Country

Scheme	Exists for Contraceptive Financing in My Country?
Government	
Central government	
Regional/state government	
Local government	
Social health insurance	
Voluntary	
Planned Parenthood National Affiliate	
Other nongovernmental organizations (NGOs)	
Out-of-pocket spending	
Out-of-pocket spending	

Because the timing of financing decisions is key to ensuring the smooth flow of commodities for the supply plan, it is important to plan the various steps on a timeline. You will see when planning needs to begin to ensure that funds are in place to make the purchases when they are needed.

Map Financing Agents for Contraceptives

After you identify the main financing schemes, the next step is to identify the financing agents associated with each scheme. Agents are the institutions that manage and operate the financing schemes, collect the revenue, and purchase contraceptives and other services. By mapping the agents, you will have the spending information you need to carry out your analysis.

Using the lists in appendix 3, complete the worksheet in table 6 for each major scheme. If your country has major regional, state, or local financing schemes, it is particularly important to map the various financing agents associated with each scheme (see the following box).

Table 6. Financing Agents by Main Financing Scheme

	Financing Agent
Scheme	
Government **(e.g., central, regional, local, social health insurance)**	
Voluntary **(e.g., nongovernmental organizations)**	
Out-of-pocket	

Tracking contraceptive financing in a decentralized system

Decentralization usually results in significant variations in the financing mechanisms for contraceptives. Regions and/or districts receive resource allocations in various ways; local levels usually determine how to spend funds. In some cases, local governments lack the political will to allocate funds to purchase contraceptives. Even when the political will does exist, managing financing schemes can be complex because of the increasing number of players, sources of funds (insurance, cost recovery, taxes, national budgets, regional budgets, etc.), and added need to synchronize between levels. Managers at each level are often not clear about their financing roles and responsibilities; they may not have the skills or resources to accurately estimate their needs and to work together to collect and disburse funds across health system levels in a timely or coordinated way.

(USAID | DELIVER PROJECT 2010)

Map Financing Sources

To analyze financing in your country, knowing the sources of funding for contraceptives is the last key piece of information you need. These sources are the institutional units of the economy providing revenues for the healthcare financing schemes. (In technical terms, the NHA calls these sources *revenues of schemes*). Table 7 lists the main sources of revenue, grouped in three main categories: (1) **public funds**, (2) **private funds**, and (3) **direct foreign transfers**.

Table 7. Common Sources of Contraceptive Financing, by Type

	Type of Source	Definition
Public Funds	Transfers from government domestic revenue	Funds allocated from government domestic revenues for health purposes
	Internally generated funds (IGF)	Internal transfers and grants from taxes, duties, and fees
	Transfers distributed by government from foreign origin	Bilateral, multilateral, or other types of foreign funding distributed through the general government; they are considered public funds because the government controls them.
	Foreign financial revenues earmarked for contraceptive purchases	Donations by international agencies, foreign governments, foreign nongovernmental organizations (NGOs), or individuals to the government specifically to purchase contraceptives for governmental or nonprofit schemes.
	Non-earmarked foreign revenues	Donations by international agencies, foreign governments, foreign NGOs, or individuals to the government without specifying that they are to be used for contraceptive procurement; either through direct budget support or through a basket fund.
	Loans from international organizations	World Bank or regional development bank credits or loans
	Other funds donors gave to the government	Any other funds given by foreign revenues to the government.
	Social insurance contributions	Receipts, either from employers on behalf of their employees, or from employees, the self-employed, or non-employed persons on their own behalf; which entitle participants to social health insurance benefits, including contraceptive commodities.
Private Funds	Employers	Employer's contributions to private health insurance that covers contraceptives or contraceptive services directly provided to employees.
	Households	Out-of pocket payments, as well as any voluntary transfers from households to health financing schemes (for example, user fees for contraceptives paid at service delivery points).
	Nonprofit institutions	NGOs that provide their own funding for contraceptive commodities.
Direct Foreign Transfers	Direct foreign aid in-kind	In-kind contraceptive donations from multilateral, bilateral, or foundation donors.
	Direct foreign financial transfers	Donations of funds for contraceptives from multilateral, bilateral, or foundation donors to nongovernment entities. Note: If these donations are channeled through government or government agencies, count these as public funds.

With the information the team collected on the schemes in table 5, the next step is to map sources to each of the schemes; use the worksheet in table 8.

Table 8. Sources of Finance by Scheme

Scheme (from table 5)	Sources of Revenue for Contraceptives (from table 7)	Comments
Government		
Voluntary		
Out-of-pocket		

Combining Information on Financing Schemes, Agents, and Sources

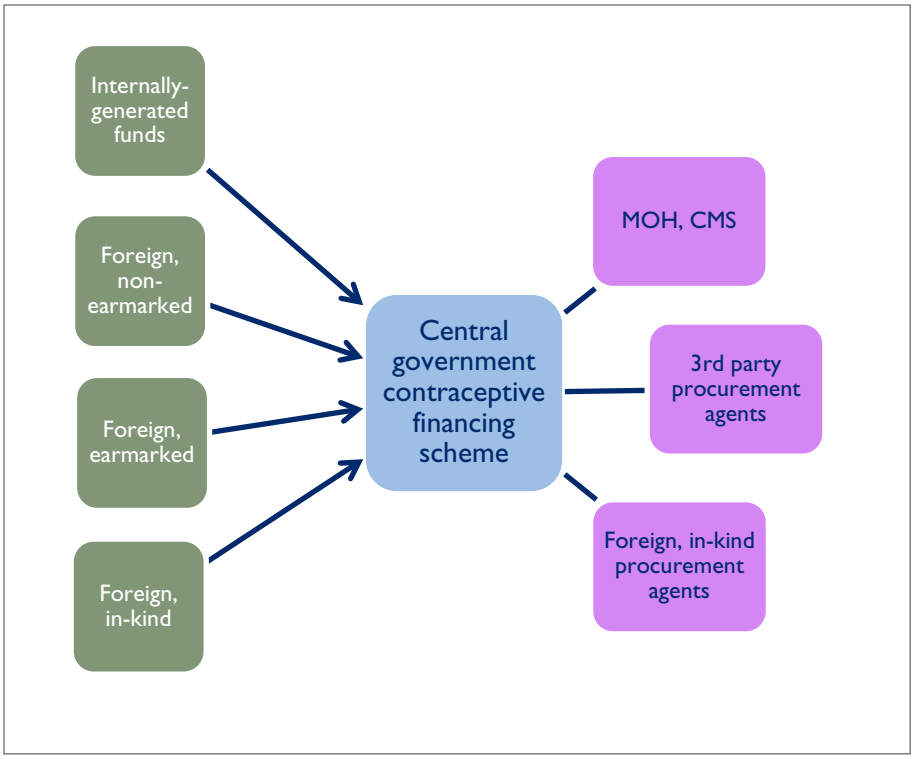
Next, the team should have the information to complete table 9. This will organize all the information in one place.

Table 9. Financing Schemes by Sources and Agents

Scheme	Source	Financing Agents

Using the major schemes as the unit of analysis, the team should also use the information to make a preliminary sketch of the financing framework. See figure 2 for an example.

Figure 2. Example of a Financing Framework Diagram



2.4 Determine Data Analyses

Before you begin to collect data, it is important that you clearly understand the types of analysis you plan to undertake. The initial work to identify the objectives for your tracking and the questions you plan to answer (section 2.1) provided an overall framework for thinking about your choice of data analyses. Moreover, the work you did to map the financing schemes, sources, and agents (section 2.3) will help you develop what specific analyses and sub-analyses to undertake. See table 10 for examples of analyses you may want to consider. You can carry out many of these analyses separately, by contraceptive method, and then aggregate them for all methods.

Table 10. Example Data Analyses to Answer Questions and Meet Objectives of Tracking Exercise

Objectives	Questions	Analyses
Monitor funding Consistently and systematically count and track procurement requirements, commitments, and spending on contraceptives; identify advocacy entry points.	How much is required to cover contraceptive procurement?	Total funding procurement requirements, by product
	What are the sources of financing for contraceptives (cash, in-kind donation, etc.)?	Actual spending, based on source and funding scheme, trends over time: • amount released by the government • amount of funds spent on contraceptive procurement, by source of funds • amount of in-kind donations from foreign sources provided to various financing schemes (government, nongovernmental organization [NGO], social marketing)
	How much has been committed for contraceptives, by each source?	Amount of funds committed for each commodity—by each source and trends—over time.
	Have each of the various funders followed through on their commitment? Have funders spent the budgeted amounts?	Spending as a percentage of commitment, by funding source
	How much has each source spent on contraceptives, over time?	Spending according to source and funding scheme trends, over time* • amount of funds spent on contraceptive procurement, by source of funds • amount of in-kind donations from foreign sources provided to various financing schemes (government, NGO, social marketing)
Examine trends in donor and government financing trends to reduce the volatility of external financing and increase the diversity of aid.	To what extent is the government taking responsibility for funding its own contraceptive commodity needs?	• Government's share of commitment on contraceptives for the public sector • Government's share of spending on contraceptives for the public sector
	How is funding changing over time? Is it going up or down? Has there been a shift in the sources of funding?	
Provide information to determine any potential funding gap; advocate from an informed point of view.	Has funding covered procurement requirements?	Spending as a percentage of procurement requirements

Objectives	Questions	Analyses
Develop a detailed understanding of the financing processes of the government and other principal sources of revenue.	To what extent is forecasting done in time so that funds are available when needed to purchase the commodities?	Timeliness of forecasting in relation to financing process
	When will we need to advocate to ensure adequate funding and to overcome any funding bottlenecks? What is the best timing, given the funding processes?	Funding process analysis to determine optimal timing of advocacy activities
	For each funding source, what is the lead time between release of funds and delivery of commodities at the national warehouses?	Comparative lead times for various funding sources

Define the Time Frame for Analysis

Defining the period for the analysis can be one of the most difficult steps in the tracking process. The different entities that make up the financing system often operate on different fiscal years, which rarely coincide with the calendar year. Reporting of information may occur by either fiscal year or calendar year, or both. Given this complexity, the recommended approach is to select a single year of analysis, then convert all the information to that year. Because government funding will usually be the focus, the logical choice is to use the government's fiscal year as your unit of analysis.

Your team will also need to select a time span for analysis. To capture any important financing trends, because different elements can vary so much from year to year, we recommend using at least a three-year time span for collecting and analyzing data, starting from the most recent complete year of information and moving backward.

2.5 Prepare to Collect Funding Data

After you have a preliminary mapping of the players, the team can move to data collection. Compared to an NHA or reproductive health sub-accounts exercise, the scope of the information you need to collect is relatively narrow, with a correspondingly low investment in time and resources. Yet, because you will use the information for historical accounting of actual spending, but also, for *close–to–real-time* tracking of commitments and expenditures; your team will collect additional information that NHA-type exercises typically omit. This includes in-depth data on the required funding levels, requests, commitments, and spending. It is important to plan for collecting funding data. Based on the financial mapping (section 2.3), develop a list of the possible information sources on funding for each of the major funding and spending entities. If you or others are already doing quantification, supply planning, and tracking of shipments consider integrating the financial tracking into these ongoing activities.

Information on Commitment

Commitment is the amount of financing that a source of revenue *says* it will spend on contraceptives. Of course, funding sources often commit money, but do not spend it, spend only a portion of it, or spend it much later than originally planned. Donor and government budget processes vary greatly, making it difficult to generalize about the process of committing funds for contraceptives (see more on financing processes in section 3).

Commitment may only be a verbal statement made by a funding source in a public or private meeting. In other situations, commitment information may be part of an official document or statement.

Information on commitment is not always easy to obtain; typical sources of information include—

Annual budget report or work plan. The information on commitments may be hidden in long budgets or annual work plans.

Verbal commitment (via press release or meeting minutes). Often representatives of sources of revenue make verbal commitments at meetings or events. A press release or minutes for the meeting may have a written record of such commitments.

Contraceptive procurement or supply plan. These plans summarize contraceptive requirements that were developed from forecast and supply plans, possibly from software, such as PipeLine (see *Collect Data on Funding Needs* in section 2.6). They may include information on the funding source associated with specific shipments. This probably reflects underlying commitments made by each source. Typically, those managing the supply plan will update the plan periodically, based on new information. For analysis, it is best to use the commitments from the supply plan developed immediately before the analysis year. For example, use the supply plan developed in late 2012 for information about commitments for 2013. Use the supply plan developed in late 2013 for information about commitments for 2014.

Use the list of funding sources in table 11 as a beginning for information on contraceptive commitments. If both informal and formal commitment information is available, you may decide to collect both types of information.

Table 11. Data Sources on Contraceptive Financing Commitments

Funding Source (from table 7)	Sources of Data on Commitments
Public (internally generated funds; transfers distributed by government from foreign origin; social insurance contributions)	
Private (employers; households; nongovernmental organizations)	
Foreign (in-kind; direct foreign transfers)	

Information on Spending

There are three main ways to count spending[6]—*delivery-based*, *cash-based*, and *accrual-based*. We recommend using either the delivery-based or the cash-based method of accounting. The *delivery-based* method counts the expenditure during the period when the product arrives in the warehouse and is ready for distribution. *Cash-based* counts the expenditure during the period when the payment or cash disbursement is made. The *accrual-based* method counts the expenditure during the period when the goods are expected to be used. Although the accrual-based is preferred for an NHA exercise, the delivery-based or cash-based are simpler and more accurate when comparing spending with forecasted requirements. (See appendix 5 for a comparison of the three methods.) In addition to tracking spending, you may also want to track the quantities purchased by commodity. Knowing quantities will help when you interpret the results of the spending analysis, by enabling you to compare estimated requirements to actual quantities purchased.

[6] Remember that the discussion of spending here is limited to spending on contraceptive *commodities* only. This analysis does not include supply chain costs and other family planning program costs.

The following are typical sources of information on spending:

Sources of Information on Spending by Public Sources

Spending reports from government agencies. The family planning division of the MOH, Central Medical Stores (CMS), ministry of finance, logistics management unit, or other entities can report spending on contraceptives.

Government procurement unit records. Units in the MOH or other agencies that procure contraceptives may keep records and report on spending.

RHInterchange (RHI). This provides access to up-to-date data on more than $1 billion worth of shipments of contraceptive supplies from more than 140 countries around the world. The RHI stores historical information and often has information about upcoming shipments. It includes information from various donors, NGOs, and governments that purchase contraceptives through United Nations Population Fund's (UNFPA) third-party procurement services. Governments that purchase elsewhere may not always use RHI. See appendix 6 for an example of the information available from the RHI. For more information, go to http://rhi.rhsupplies.org/rhi.

Country coordinating mechanism reports (for purchases made with the Global Fund for AIDS, Tuberculosis and Malaria [GFATM]). Because GFATM country coordinating mechanisms must keep financial records and submit annual reports, they may contain spending information.

Contraceptive procurement plans. These supply plans may be updated with actual spending information.

PipeLine database report. Countries that use PipeLine software to manage their contraceptive supply may include spending information associated with specific shipments.

Interviews with sources and agents. Face to face meetings with staff at key agencies can be very effective in eliciting information.

Some Secondary Sources of Information on Public Spending

Minutes from official meetings (e.g., of the contraceptive security committee). Meeting minutes from groups that work on contraceptive security issues may have information about spending for contraceptive commodities.

Secondary or summary reports. These reports may include spending information.

Annual reports. These reports may include spending information.

Health accounts at national or state level. These reports may have information on spending for contraceptives.

Sector-wide approach or basket fund report. These reports may have information on basket fund spending for contraceptives.

Sources of Information on Spending by Private Sources

Reports on revenues from user fees. These reports may gauge out-of-pocket spending on contraceptives.

NGO annual reports or other documentation. These reports may have spending information.

RHInterchange. Several NGOs report purchases through RHI (http://rhi.rhsupplies.org/rhi).

Interviews with sources and agents. Face to face meetings with staff at key agencies can be very effective in eliciting information.

Sources of Information on Spending by Foreign Sources

My Commodities. The *My Commodities* section of the USAID | DELIVER PROJECT website provides registered users with real-time information about shipments of health supplies, contraceptives, condoms, personal protective equipment for avian influenza control, antimalarial medicines, and other commodities procured by the project for USAID or procured by USAID's central commodity procurement system. For more information, go to— http://deliver.jsi.com/dhome/mycommodities.

RHInterchange. Most donors report shipments to RHI (see http://rhi.rhsupplies.org/rhi).

Donor annual reports. Donors may report spending information in their annual reports.

Interviews with sources and agents. Face to face meetings with staff at key agencies can be very effective in eliciting information.

Use table 12 to list data sources where you might find information on actual spending for contraceptive commodities for your country.

Table 12. Sources of Data on Spending on Contraceptives

Funding Source (from table 8)	Sources of Data on Spending
Public (internally-generated funds; transfers distributed by government from foreign origin; social insurance contributions)	
Private (employers; households; nongovernmental organizations)	
Foreign (in-kind; direct foreign transfers)	

Data Collection Plan

After you complete a list of the potential sources of information on commitment and spending, develop a data collection plan. The plan should identify, for each funding source or agent, the data source, the name of the team member that will take the lead in collecting the information, and—if necessary— the name of the steering committee member you should ask for help in accessing the information. Use table 13 as a guide to develop your data collection plan and track the status of the data collection.

Table 13. Data Collection Plan

Funding Source or Agent	Source of Information (from table 11)	Team Member	Steering Committee Member	Status

(WHO 2003)

2.6 Collect Data

After you develop the data collection plan, the team can collect the data. Typically, you will need to combine document reviews and interviews with key informants. For tracking, use the three main categories:

- **Funds needed.** The amount of financing the country's family planning program needs to fulfill its service goals.
- **Funds committed.** The amount of financing that the various sources of revenue say that they will spend on contraceptives.
- **Funds spent.** What the program actually spent on contraceptives.

Collect Data on Funding Needs

In almost every country, it is important to determine if the actual spending is meeting the funding needs. First, determine those needs. Typically, national funding needs for contraceptives are determined with a quantification (estimation) exercise carried out jointly with relevant stakeholders. Some exercises are more formal.

A quantification has two main steps: (1) develop a *forecast* of consumption for each contraceptive during the specified period (for at least one year and usually for two or more years into the future); (2) develop a *supply plan*, which details the actual timing, amount, and value of the procurement required to ensure that the necessary products are available when needed. The supply plan considers what products are already in the pipeline, lead times, buffer stock, and many other factors.

Countries that do a formal contraceptive quantification will then produce a supply plan, sometimes referred to as a contraceptive procurement table (CPT). These provide details on how much of each commodity to buy, the estimated cost, the expected financing sources, and the dates when the products are needed.

For other countries that use a less formal forecasting method, the team may need to ask a lot of questions to find information about forecasted need. Some countries will not have any information on commodity and funding needs. In this case, the team can either complete a forecast (recognizing the time and resources this requires) or rely on broad estimates of funding needs. Although inferior to a forecast and supply plan, these options can give the team a general idea of funding needs.

What is the appropriate commodity price to use in spending calculations?

It is common practice to use the landed cost of the commodity in calculating needs and spending. Landed cost usually includes purchase price, freight, insurance, and other costs up to the port of destination (which may or may not be in your country). In some instances, it may also include the customs duties and other taxes levied on the shipment. Freight charges will vary, depending on the commodity, the destination, and the point of origin. A good general source of information on freight charges is Ordering Essential Public Health Supplies: Guidelines for USAID Missions and Country Programs (USAID | DELIVER PROJECT 2011a).

What range of data to collect: Generally, your team will only be interested in the funding needs for subsidized contraceptives; private, for-profit providers of contraceptives have their own funding sources. Needs for subsidized contraceptives should be divided according to the main financing schemes, as defined in section 2.3.

What period to use: The time frame for information to collect funding needs should match the analysis period you set, as discussed in section 2.4.

Table 14 displays the typical results from a quantification exercise. What you have for your country may have more or less detail.

Table 14. Example of Commodity Requirements from a Quantification Exercise

			2011		2012	
Item Description	**Pack Size**	**Indicative Unit Price (US$)**	**Quantity**	**Total Cost (US$)**	**Quantity**	**Total Cost (US$)**
Injectables	vial	1.13	5,400,000	6,102,000	6,300,000	7,119,000
Combined oral contraceptives	cycle	0.25	5,280,000	1,320,000	5,750,000	1,437,500
Progestin-only pills	cycle	0.28	460,000	128,800	499,000	139,720
Condom	unit	0.03	5,000,000	150,000	10,000,000	300,000
IUDs	unit	0.49	76,000	37,240	101,000	49,490
Implants	set	21.18	115,000	2,435,700	160,000	3,335,800
Sub-total				**10,173,740**		**12,381,510**

Using this information, complete table 15 with the total cost information.

Table 15. Funding Needs for Subsidized Contraceptives, Historical and Projected

	Analysis Year						
Financing Scheme (from table 5)	**Needs for 2010**	**Needs for 2011**	**Needs for 2012**	**Needs for 2013**	**Needs for 2014**	**Needs for 2015**	**Needs for 2016**
Government							
Voluntary							
Out-of-pocket							
Total							

Collect Information on Funding Amounts Committed

A key objective of the analysis is to track commitments versus spending. For each funding source identified in table 7, the team can collect information using the worksheet shown in table 16. If possible, obtain commitment information by method. In the comment column, note how you define commitments—as funds available, based on budgets, derived from the supply plan, etc. If you gather information from key informants, use the interview guide in appendix 8 for the types of questions to ask for this information.

Table 16. Worksheet for Collecting Information on Commitments

Source of contraceptive financing commitment _____

Commitment								
Method	Amount (US$)	Date Committed	Commitment Start Date	Commitment End Date	Destination of Funds (financing scheme)	Amount Committed for This Analysis Year	Source of Info	Comment
Total Committed								

How should I adjust for exchange rates and inflation?

Depending on your source of information and the period of analysis, the team may need to make adjustments for exchange rates and/or inflation. As a rule, if you need to convert between currencies, use the average exchange rate for the same year as the data. If you have data for a specific date, use the exchange rate for that date. Using yearly averages might be best for countries with large variations in exchange rates. Websites, such as www.oanda.com, have exchange rate information. Always adjust for inflation, particularly if your country has high inflation rates when amounts are expressed in the local currency. To make an inflation adjustment, select a base year (for example, 2011); use an index, such as the consumer price index or the gross domestic product (GDP) price deflator. The national statistical institute of most countries publishes data on these indices. In your analysis table(s), note whether and how you adjusted for inflation.

Collect Information on Amounts Spent

Use the worksheet in table 17 for each major source of funds (or agent); record cash transactions and in-kind donations.

If you collect information from key informants, use the interview guide in appendix 7 for the types of questions to ask about spending information.

Table 17. Worksheet for Collecting Information on Spending

Source of contraceptive spending _____

Date of Transaction	Product Description	Quantity	Value	Funding Scheme Destination (recipient)	Source of Information	Comment

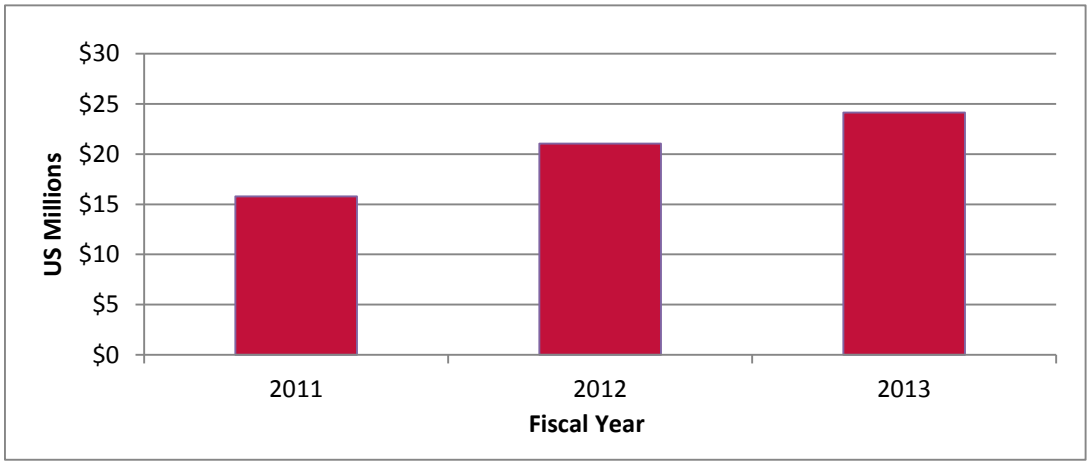
2.7 Analyze the Financing Data

Now that you have collected information, the team can begin the data analyses. Your analyses will depend on your particular country context and objectives, as you defined them in section 2.4. The following are examples of common analyses, using illustrative data.

Total Funding Needed for the Current Analysis Year

Knowing procurement needs and actual spending will enable your team to determine how well the actual spending is meeting the projected procurement needs. Section 2.6 described how to obtain information on funding needs from the best available sources on forecasting and supply planning. A total for the country's entire subsidized market for contraceptives is appropriate for most of the analyses. Figure 3 displays what you might develop for this analysis.

Figure 3. Procurement Requirements



In this example, procurement needs are estimated to increase from just over $15 million for fiscal year (FY)2011 to nearly $25 million for FY2013.

Amount of Funds Committed for Contraceptives

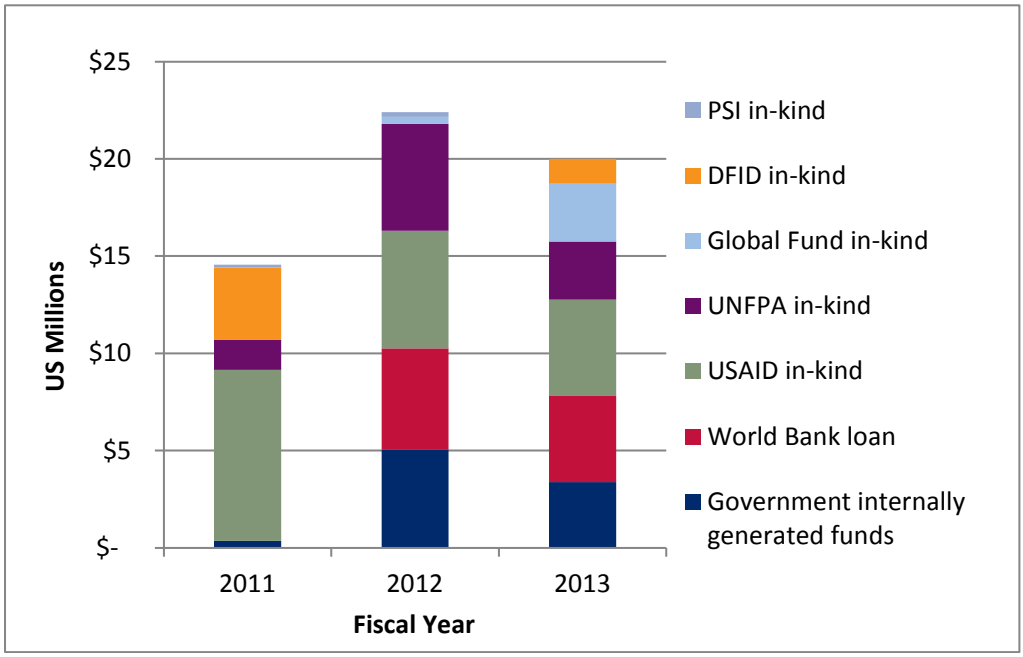
It will be useful to summarize the information the team collected on the funds committed (section 2.6) by organizing it in a table similar to table 18, including each source of funds and a description of the amount each committed, for each year of the analysis. This will enable comparisons between what the various funding sources said they would spend and what they actually spent. To encourage donors to follow through with their commitments, these comparisons will help in planning and advocacy. Understanding this information will help in future discussions with funding sources.

Table 18. Amount Committed for Contraceptives by Funding Source, for Years of Analysis

Funding Source (from table 7)	Committed for Analysis Year 1 (e.g., FY2011)	Committed for Analysis Year 2 (e.g., FY2012)	Committed for Analysis Year 3 (e.g., FY2013)
Public funds			
Private funds			
Direct foreign transfers			
Total committed			

To ensure better comparability, remember that, because different funding sources use different fiscal years, you might decide to convert the source year data into data that aligns with the analysis year. After completing the table, you will also be able to display the information in a figure, like figure 4.

Figure 4. Funding Commitments by Source



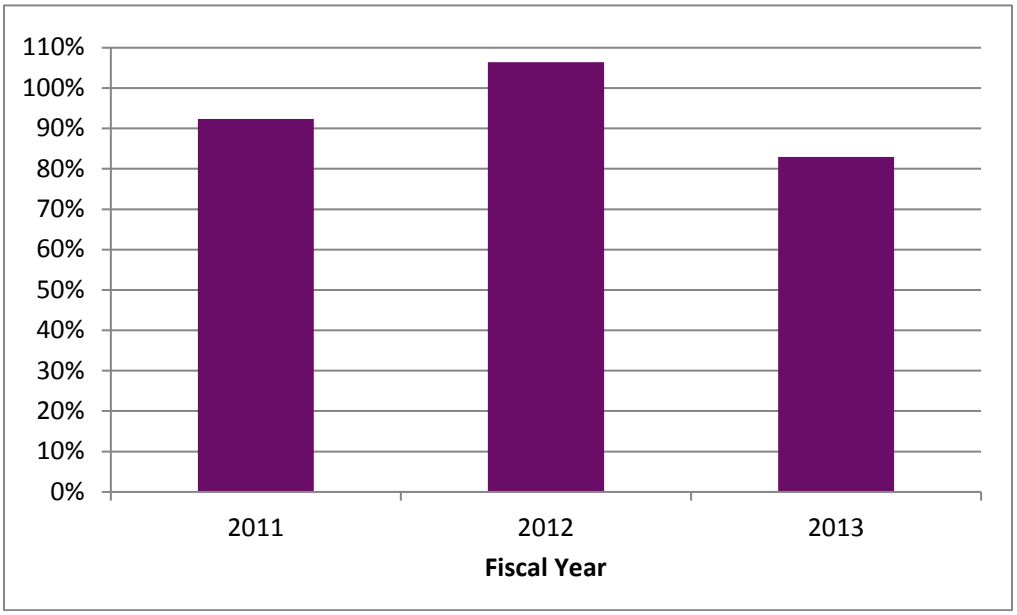
In figure 4, total commitments were nearly $15 million for FY2011, over $22 million for FY2012, and $20 million for FY2013. USAID made the largest commitments for each of these years, followed by UNFPA, the World Bank, and government internally generated funds.

Commitment as a Percentage of Need

Using the commitment amounts from table 18 and the needs noted in table 15, your team can determine how well the commitments covered the procurement requirements for contraceptives for the analysis years.

In figure 5, commitments covered approximately 90 percent of the procurement requirements for FY2011. Commitments were slightly higher than procurement requirements for FY2012; they reached just over 80 percent of procurement requirements for FY2013.

Figure 5. Commitment as Percentage of Procurement Requirements



Contraceptive Spending According to Source and Funding Scheme

One of the most important analyses for the team is to show *the source of the money*. Using the information in table 8 and the spending data collected, show contraceptive funding by source and financing scheme; see the example in table 19. Completing this table will enable the team to extract total funding figures and funding from particular schemes or sources, and to calculate the relative importance of each as a percentage of overall spending. For completeness, the table includes all schemes and sources, including private and out-of-pocket. You can exclude these other schemes and sources if the goal is to focus only on government, or government and foreign schemes and sources of revenue.

Table 19. Contraceptive Spending by Source and Financing Scheme

Analysis Year: _____ (month) _____ (year) – _____ (month) _____ (year)
Sources of Information: _____

	Sources of Revenue									Total
	Public						Private	Foreign		
	Domestic revenue	Foreign revenue				Social insurance	Out of pocket spending	Direct	In-kind	
Scheme	Internally generated funds	Earmarked foreign	Non-earmarked foreign	Int'l loans	Other foreign funds					
Governmental and compulsory contributory										
Central government										
State government										
Local government										
Social health insurance										
Voluntary health care payment										
Other nongovernmental organizations										
External donors										
Total										

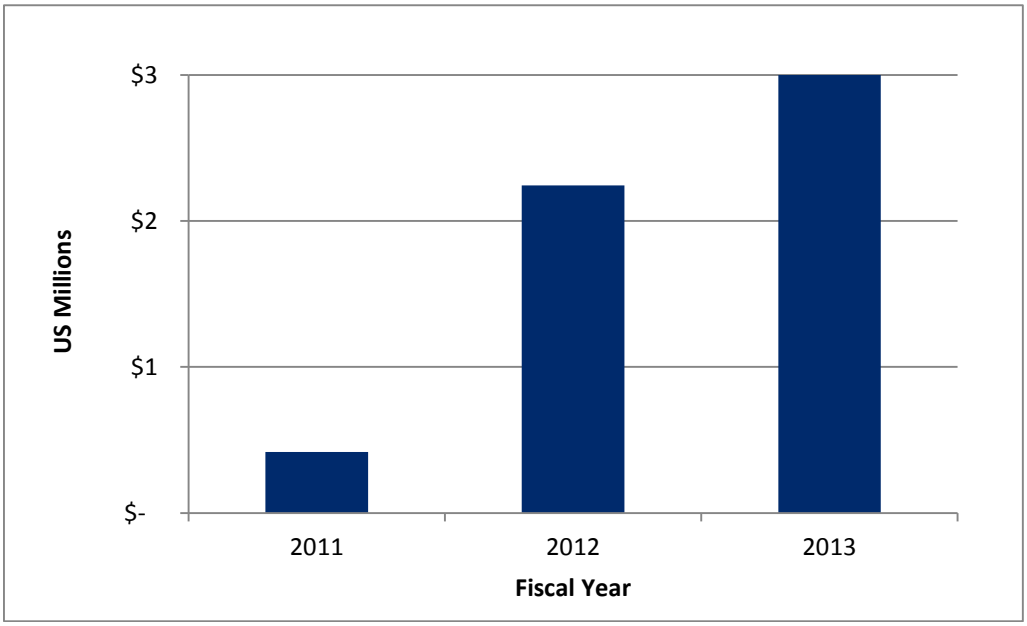
Use this table to calculate the total amount spent by the funding source and scheme, including government-, private-, and donor spending. Remember, because different funding sources have different fiscal years, to ensure better comparability, convert source year data from the different funding sources into data that tracks with the year of analysis you selected earlier.

Amount of government internally generated funds spent on contraceptive procurement in the analysis year

After the team constructs table 19 for each analysis time period, you can carry out various important additional analyses. For example, you can analyze the amount of government internally generated funds spent on contraceptives, over time. This indicator can reflect the priority the government gives to family planning

programs—the greater the level of government internally generated funding, the better the environment for long-term program financial sustainability. Greater government internally generated funding for contraceptives may allow external donors to focus on other program priorities.

Figure 6. Amount of Internally Generated Funds Spent

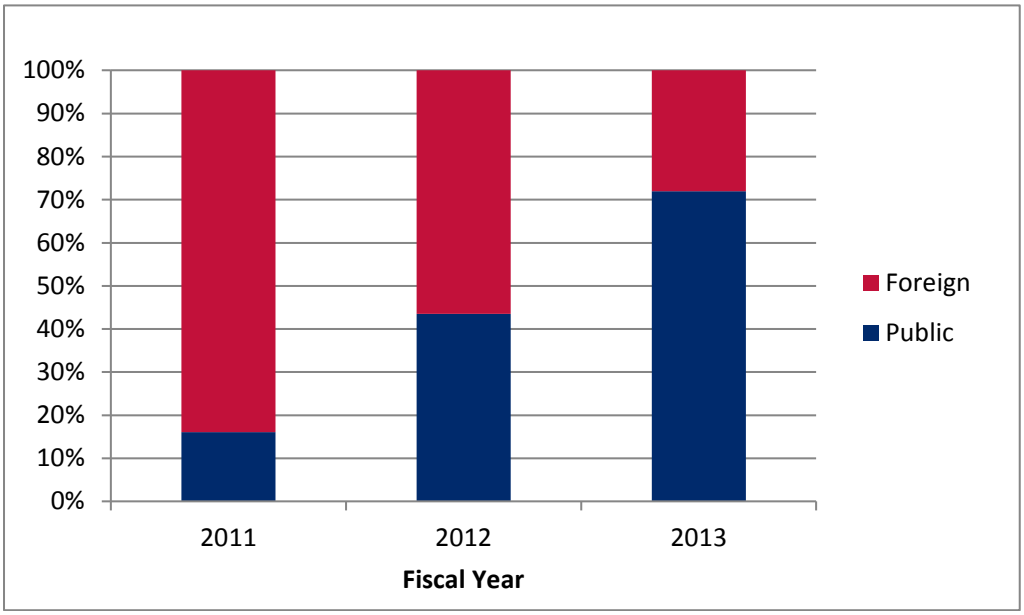


In figure 6, IGF spending increased from less than $500,000 in FY2011 to $3 million in FY2013.

Public share of spending on contraceptives for the government scheme

Although it is useful to analyze absolute levels of funding, the team may also find value in examining relative shares of funding by source and scheme. Use table 19 to further analyze the composition of funding for the various family planning schemes. Figure 7 shows how much the government scheme depends on public funding.

Figure 7. Public and Foreign Share of Spending for the Government Scheme



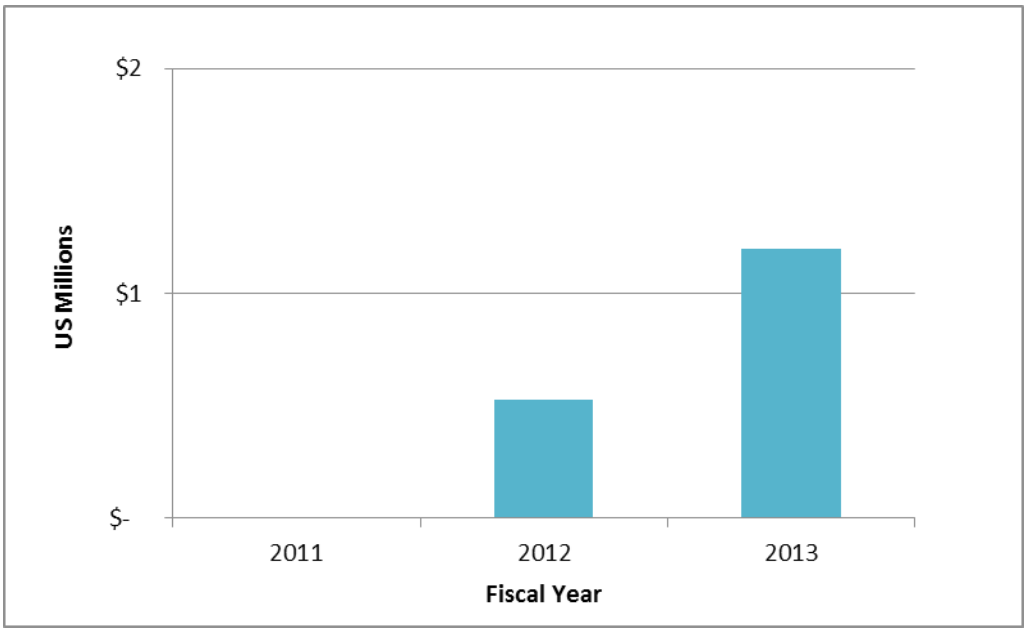
In figure 7, public funding increased from approximately 15 percent of the spending for the government scheme in FY2011 to approximately 70 percent in FY2013.

The team can also look at how the funding sources are divided for the other main schemes in the country.

GFATM grants used for male or female condoms

The GFATM is an important source of funding for condoms used for HIV and sexually transmitted infection (STI) prevention. If your team uses GFATM financing to track spending on condoms, it is important to report the amounts spent separately on both male and female condoms. Family planning programs may use a large number of these condoms.

Figure 8. Value of GFATM Grants Used for Condoms



In figure 8, GFATM grants were not used for condoms in FY2011. In FY2012, approximately $500,000 from GFATM grants was spent on contraceptives; this increased to $1.2 million in FY2013.

GFATM grants used for other contraceptives

Advocates have presented strong arguments to encourage countries to use GFATM grants to procure contraceptives other than condoms; these arguments include the importance of family planning as an HIV prevention strategy and the expressed willingness on the part of GFATM to allow this funding to promote linkages between HIV and AIDS and family planning programs. Some countries have included non-condom contraceptives in their GFATM proposals, although few have actually procured contraceptives (USAID | DELIVER PROJECT 2011). To track initiatives better, your team can report on whether a country has used GFATM grants to procure contraceptives other than condoms.

Table 20. Value of GFATM Grants Used for Non-Condom Contraceptives

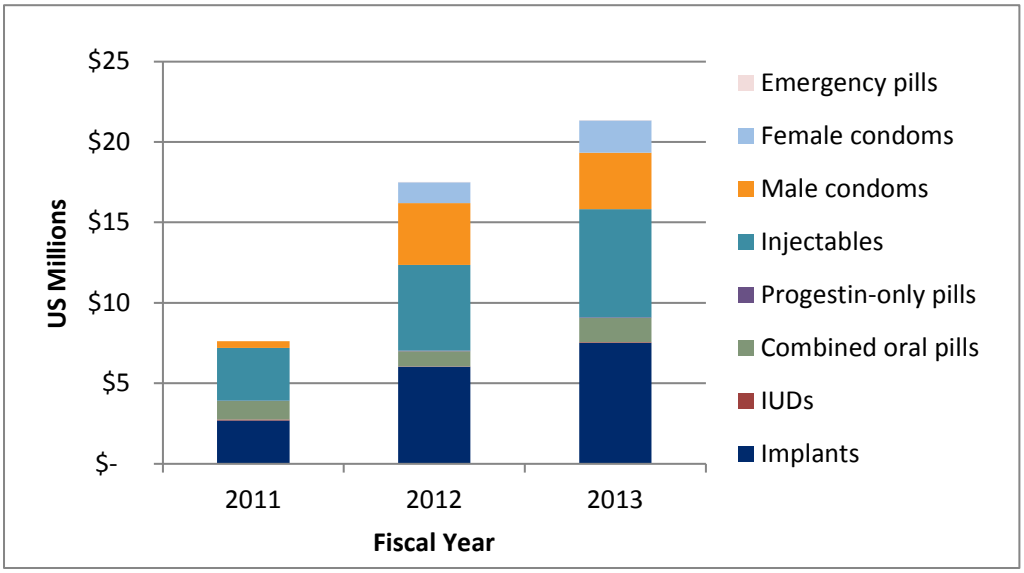
Fiscal Year	2011	2012	2013
Value of GFATM grants used for contraceptives other than condoms (in US$)	$0	$0	$0

Table 20 shows that GFATM grants were not used for contraceptives, except for condoms.

Spending by Commodity

By referring to the details of spending information, your team can compare expenditures by commodity. Figure 9 shows how expenditures compare on various contraceptive methods.

Figure 9. Spending by Commodity



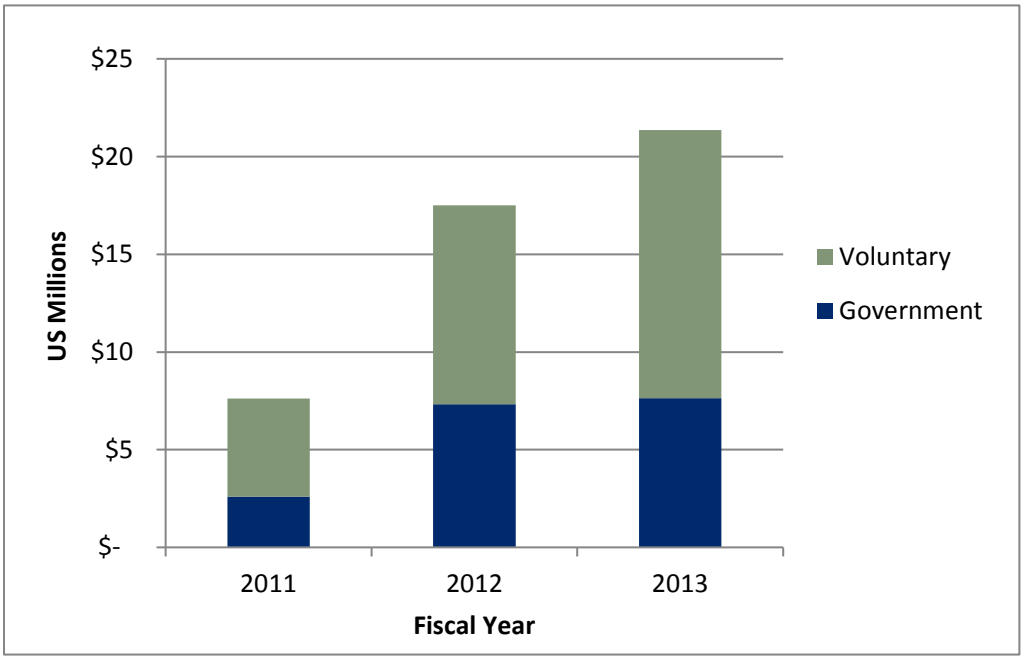
In this example, expenditures were highest for implants and injectables, followed by male condoms.

Similar analyses can also be conducted to provide information, by commodity, about procurement requirements and commitments.

Spending by Scheme

Using the amounts spent for each scheme in table 19, your team can compare spending amounts, by scheme. The example in figure 10 compares spending for the government and voluntary schemes.

Figure 10. Spending by Scheme



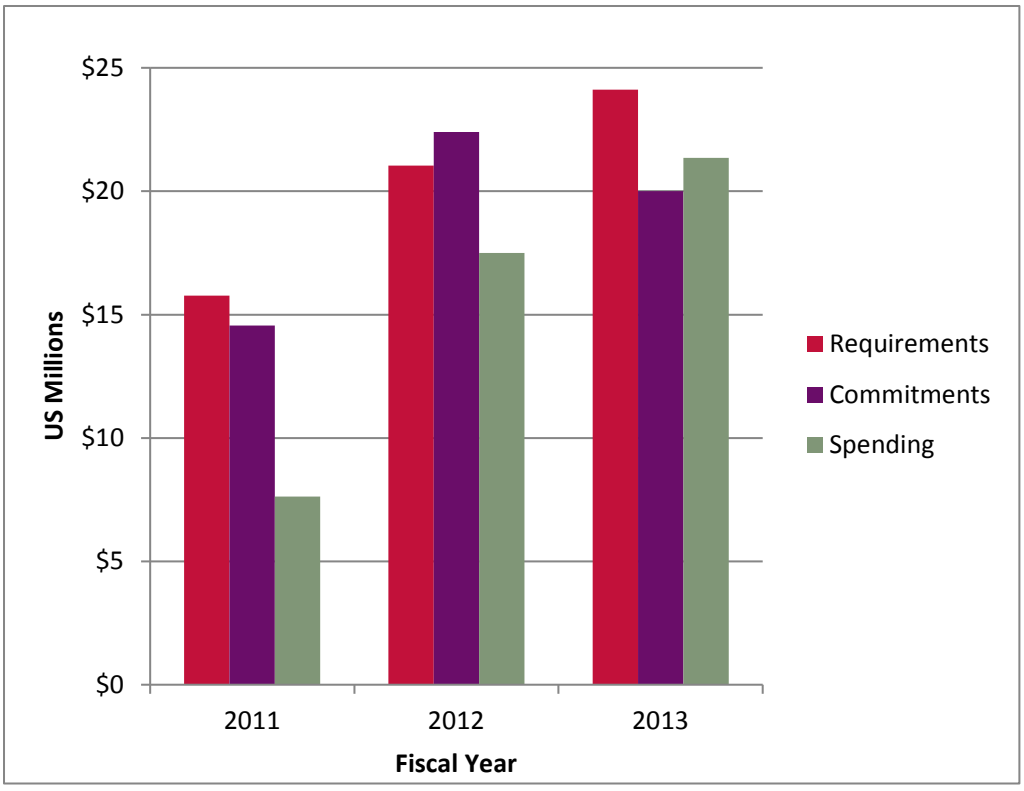
In FY2011, 34 percent of contraceptive expenditures were for the government scheme; this grew to 42 percent in FY2012. While the amount of expenditures for the government scheme stayed constant, the overall share of the contraceptives procured for the government scheme decreased to 36 percent, as the expenditures for the voluntary scheme increased in FY2013.

Side-by-side Comparison of Requirements, Commitments, and Spending

Using the procurement requirements in table 15, the commitments in table 18, and the expenditures in table 19, your team can compare requirements, commitments, and spending.

As shown in figure 11, such an analysis produces a quick way to determine if commitments and spending have been sufficient to fulfill the funding needs.

Figure 11. Comparison of Requirements, Commitments, and Spending



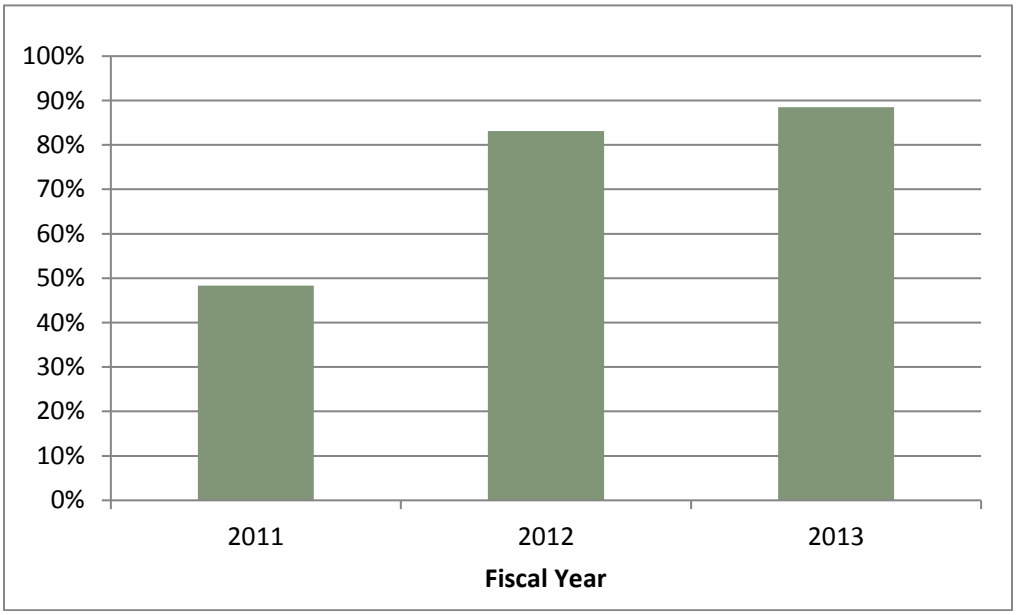
In this example, in FY2011, both requirements and commitments were nearly to $15 million, while expenditures only reached approximately $8 million. In FY2012, requirements and commitments exceeded $20 million, with expenditures nearing $18 million (a notable increase from the previous year). In FY2013, requirements increased to $24 million, while commitments were $20 million and expenditures slightly higher than commitments. Between FY2011 and FY2013, the requirements, commitments, and expenditures all increased.

Spending as a Percentage of Need

Using the spending amounts from table 19 and the needs in table 15, your team can determine the extent to which spending covered forecasted needs for contraceptives for the analysis years. The calculation used is:

$$\frac{\text{expenditures}}{\text{procurement need}} \times 100$$

Figure 12. Spending as a Percentage of Procurement Requirements

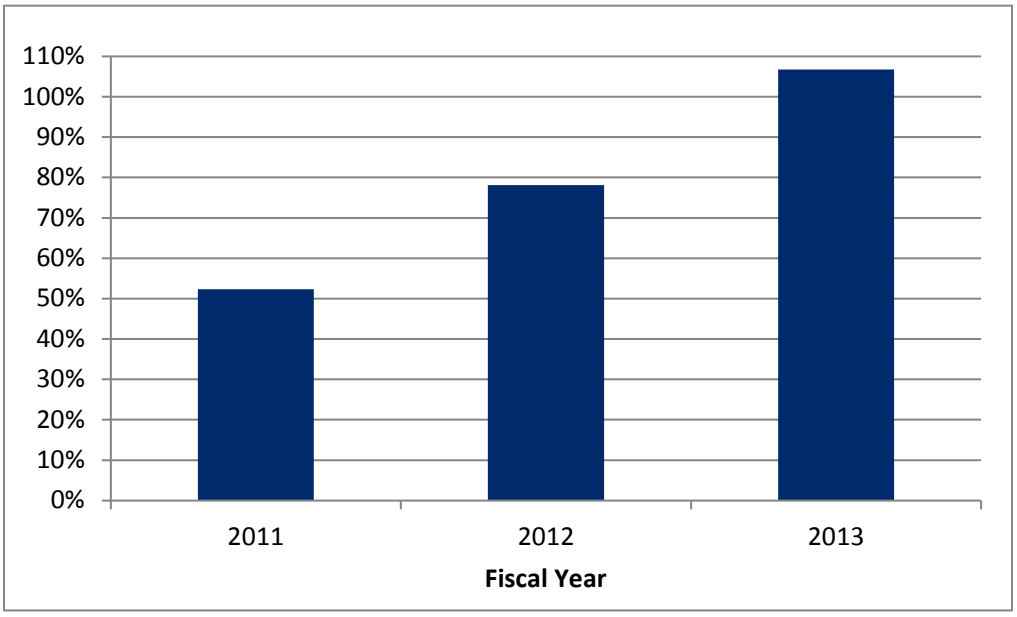


In figure 12, expenditures covered almost 50 percent of the procurement requirements in FY2011. Spending as a percentage of procurement requirements increased notably—to over 80 percent in FY2012 and almost 90 percent in FY2013.

Spending as a Percentage of Commitment

Using the spending amounts from table 19 and the commitments in table 18, your team can determine the extent to which all sources combined fulfilled their funding commitments for the analysis years.

Figure 13. Spending as Percentage of Commitments



In figure 13, in FY2011, approximately 50 percent of commitments were fulfilled. Spending as a percentage of commitments increased steadily—to almost 80 percent in FY2012 and over 100 percent in FY2013, when expenditures slightly exceeded commitments.

Spending as a Percentage of Commitment, by Source

Using the spending amounts from each source in table 19, and the commitments from each source, noted in table 18, your team can determine how well each source fulfilled their commitment for the analysis years.

In table 21, spending as a percentage of commitment varied by funding source and by year. For example, expenditures exceeded commitments of internally generated funds in FY2011, while they did not reach the committed levels in later years. None of the Department for International Development (DFID) commitments were fulfilled in FY2011, while expenditures exceeded commitments in FY2013.

Table 21. Spending as a Percentage of Commitment, by Source

Source	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013
Internally generated funds	116%	45%	89%
World Bank loan	N/A	47%	56%
USAID in-kind	68%	87%	122%
UNFPA in-kind	72%	137%	223%
GFATM in-kind	N/A	140%	40%
DFID in-kind	0%	N/A	130%

Key:
Red = 0-49% of committed amount spent
Orange = 50-99%
Green = 100% or more of committed amount spent

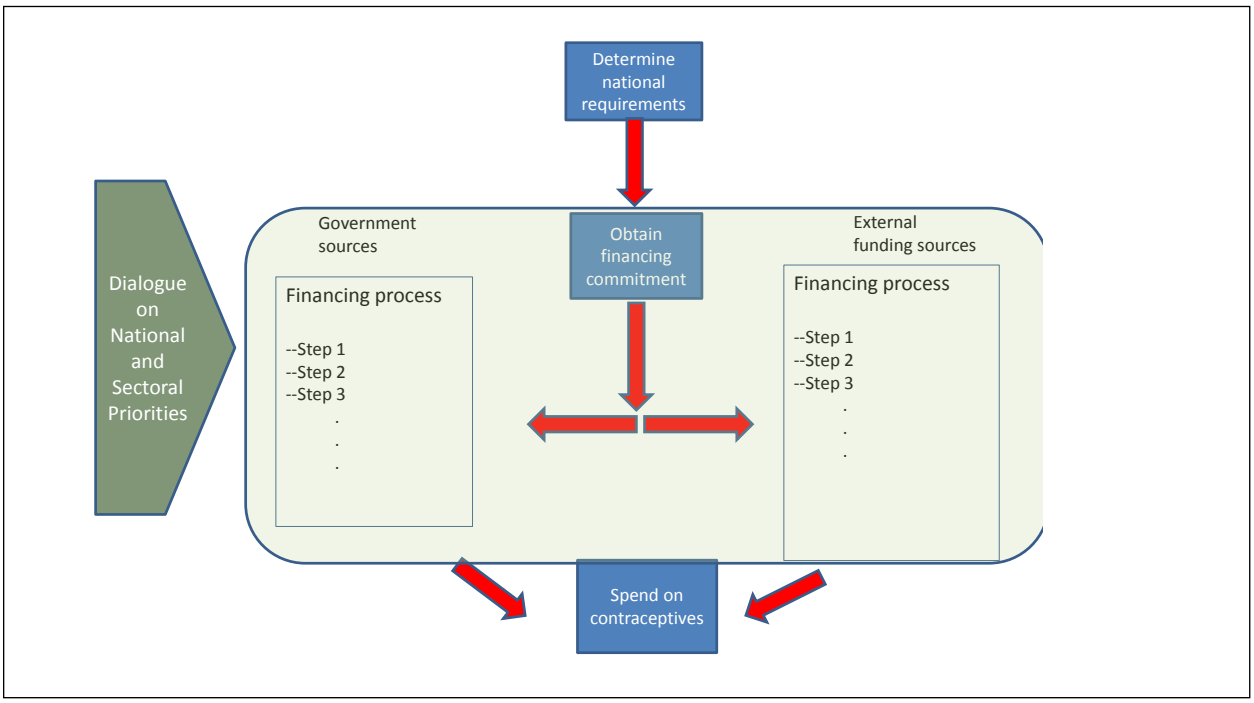
3. Steps to Mapping Funding Processes and Identifying Advocacy Entry Points

The previous section should help your team determine what your country spends on contraceptives, if what was needed and committed was actually spent, and the origin of the resources; and to understand how your country's various health financing schemes channel these resources. This section focuses on the *processes* by which the funds flow and how you can influence these processes. The funding process is a series of discrete and inter-related steps that must occur so that commitments turn into actual spending on contraceptives. Understanding the financing processes will help your team track spending more effectively, which will help them be a better advocate. The following sections help you describe these processes and identify advocacy entry points.

3.1 Describe Funding Processes of Main Financing Sources and Agents

As figure 14 shows, the overall process for financing and procuring contraceptives starts with forecasting needs, followed by developing a supply plan that identifies the timing and cost of the commodities needed to meet requirements (see *Collect Data on Funding Needs* in section 2.6). The desired next step is to obtain the financial commitments from the various funding sources.

Figure 14. Overview of Process for Financing of Contraceptives



After committing, each funding source will follow its unique financing and procurement process to turn commitments into actual spending. Typically, the financing processes of the various sources run concurrently and overlap; to fully understand the overall financing process, your team must map the process for each source separately.

Each financing process is different, but they typically include discrete steps (see figure 15).

Figure 15. Typical Financing Process Steps

During the mapping, we recommend that your team proceeds chronologically: identify contraceptive financing needs, commitment, budget preparation, approval, and release of and disbursement of funds. Describe each step in as much detail as possible. For each step, it is important to identify the principal organizations and individuals (titles) responsible for decisionmaking and implementation. Refer to figure 15 and use table 22 as guides to help you delineate the steps. See appendix 8 for an example of an interview guide you can use to collect this information.

Table 22. Worksheet for Describing Steps in the Contraceptive Financing Process

Name of funding source: _____

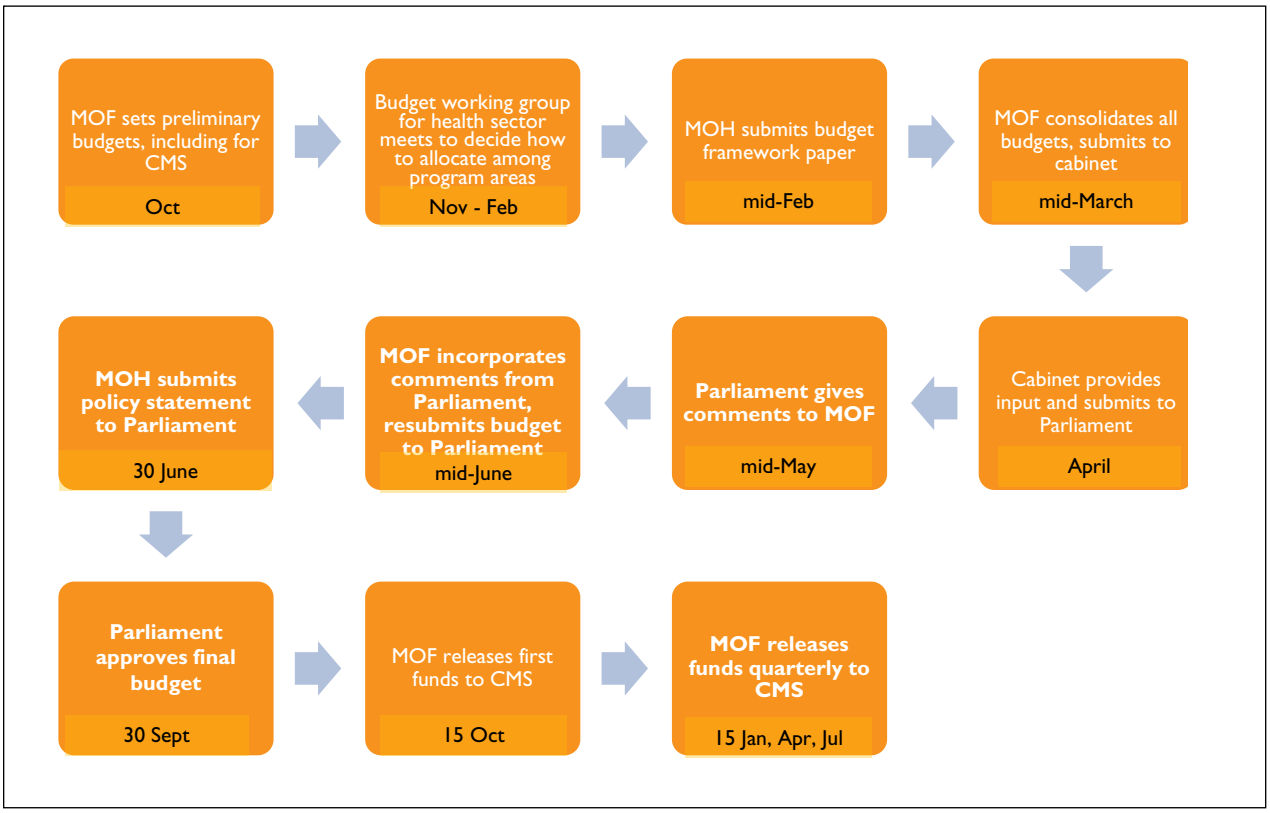
Step in Process	Organizations or Units Involved	How a Decision Is Made	Individual Decisionmakers or Implementers (organizations and titles)	Does This Step Take Place Regularly?	What Is the Timing of the Decision?	Potential Bottleneck
1.						
2.						
3.						
4.						
5.						
6.						

Complete one table for each of the major contraceptive financing sources that you identified in table 7).

The processes you identified are typically embedded within broader financing processes happening within a country. For example, the level of commitment and actual spending are influenced by the priority the country gives to family planning, which is determined by ongoing dialogue on national and sector priorities. It may be worthwhile for you to map these processes to ensure that advocates for family planning can appropriately contribute to this dialogue.

Many people also find a visual depiction of the process helpful. The easiest way to do this is to draw a process map that sequentially shows the various steps. Based on your findings in table 22, your team should draw one of these maps for each of the major funding sources you identified in table 7. For example, figure 16 shows the process for budgeting and release of funds for contraceptives in a country where the government channels funds for procurement through the CMS.

Figure 16. Process Map for Government Financing of Contraceptives via Funding for Central Medical Stores



Because the timing of financing decisions is key to ensuring the smooth flow of commodities per the supply plan, it is important to sketch out the various steps on a timeline. To ensure that you have funds in place to make the purchases when needed, this will indicate how far in advance planning needs to begin.

To map each source's funding process, your team will need to draw on a diverse set of sources and informants. Table 23 shows a *typical* set of key informants.

Table 23. Information Sources for Mapping Financing Processes

Funding source (from table 7)	Key Places to Look
National government	• Ministry of Finance • Ministry of Planning • Ministry of Health, reproductive health, procurement, and budget units • Legislators involved in budgeting • Tax authorities • Central Medical Stores • National Public Sector Procurement Agency • Donor coordination unit in charge of budget support or sector-wide approach • Secretariat for sector-wide approach • Civil society groups tracking budgets and spending to promote government accountability and transparency
Regional/local government	• Ministry of local government • Regional and local officials involved in budgeting and procurement • Regional medical stores • Civil society groups tracking budgets and spending to promote government accountability and transparency
Social health insurance	• Ministry of Finance • Social Health Insurance Agency financing, budgeting, and procurement officials
Nongovernmental organization	• NGO officials in charge of financing and procurement
Multilateral donors	• Donor officials in charge of financing and procurement
Bilateral donors	• Donor officials in charge of financing and procurement
Foundations	• Donor officials in charge of financing and procurement

3.2 Identify Entry Points for Advocacy

Now that your team has mapped the financing processes for the principal funding sources in your country, you can move to the next step: identifying entry points for advocacy. The following box lists a few of the many definitions for advocacy used by organizations working in reproductive health.

Please note that the goal is not to help you design a comprehensive advocacy strategy; your team can find this advice in many other documents (POLICY Project 1999; Alcalde Castro et al. 2010). Instead, we want you to use these steps to help you develop your advocacy strategy for mobilizing and utilizing funds for procuring contraceptives. The advocacy process has these basic steps:

1. Define the issue or problem.
2. Set an advocacy goal or objective.

3. Identify target audiences for the advocacy.
4. Build support for the advocacy.
5. Develop the advocacy message(s).
6. Select channels of communication.
7. Raise funds for advocacy.
8. Develop an implementation plan.
9. Advocate.

This guide includes support for steps 1–3. For each funding source, your team should complete table 24, using the information you developed in table 22.

List each step; then determine any potential problems or bottlenecks that may impede or delay the financing process. Be as specific as possible. Based on the potential problems identified by your team, consider potential advocacy goals. Use this information for your country's process when you develop advocacy strategies.

What is advocacy?

- Advocacy is speaking up, drawing a community's attention to an important issue, and directing decisionmakers toward a solution. Advocacy is working with other people and organizations to make a difference.
- Advocacy is defined as the promotion of a cause or the influencing of policy, funding streams or other politically determined activity.
- Advocacy is a set of targeted actions addressed to decisionmakers in support of a specific policy issue.
- Advocacy is the deliberate process of influencing political decisionmakers.
- Advocacy is a set of political actions implemented according to a strategic plan and aiming to focus the attention of the community on a specific problem and guide decisionmakers toward a solution.

(Alcalde Castro et al. 2010)

Table 24. Worksheet for Identifying Advocacy Entry Points in the Contraceptive Financing Process

Financing process for (name of organization) _____

Step in Process (from table 22)	Potential Problem or Bottleneck	Possible Advocacy Goal
1.		
2.		
3.		
4.		
5.		
6.		

The following describes a typical financing process in which a Ministry of Finance (MOF) releases funds to a MOH throughout the budget year. This release process takes place after the overall budgets for health and other sectors are set; the legislative body approves them later. In many countries, the amounts released fall below the budgeted amounts because of gaps in the projected government revenue. The funding shortfall will have an impact on overall spending on health and, of course, on specific budget items, such as contraceptives. What the MOF finally releases will depend on a negotiation between the MOF and the various budget units, including the health ministry. Funding for contraceptives may be vulnerable at various points along this process and, therefore, the need for advocacy at the different steps.

Table 25. Illustrative Process for Releasing Contraceptive Procurement Funds to MOH

Step in Process	Potential Problem or Bottleneck	Possible Advocacy Goal
Ministry of Finance (MOF) provides initial allotment of funds to Ministry of Health (MOH)	Overall budget is only partially funded	Contribute to the general advocacy for health spending within the overall government budget
MOH negotiates with MOF for added budget allotment	MOF unwilling to provide additional funding to MOH	Contribute to the general advocacy for health spending within the overall government budget
Based on negotiations, MOF revises funds release to MOH	Funds revision not adequate	Contribute to the general advocacy for health spending within the overall government budget
Based on MOF release, MOH decides how much to spend on contraceptives	With the shortfall, decisionmakers in the MOH will need to decide how to cut or reallocate spending. Funding for contraceptives may be vulnerable to cuts at this point in the process.	Advocate to maintain the planned expenditure on contraceptives or, at least, ensure that contraceptive funding is not cut more than other areas of the health budget.
Procurement of contraceptives proceeds for the fiscal year	Procurement has its own set of steps; bottlenecks may occur at one or more of those steps.	Several advocacy goals may be relevant, depending on the specific procurement steps.
MOH financial controller's office prepares spending report for fiscal year detailing all spending, including contraceptive procurement.	Report may be delayed. Report may not include sufficient detail to give a clear idea of spending for the fiscal year.	Ensure that the spending report is timely; include sufficient detail to allow close examination of spending on contraceptives.
Health Sector Budget Committee in Parliament reviews all spending from previous year; makes recommendations.	Insufficient attention paid to contraceptive funding, given its relatively small weight in the overall health budget.	Advocacy at this point can highlight the gap between budgeted and actual spending on contraceptives, advocate for continuing to fund health at high levels in following years, and protect funding for contraceptives.

4. Using the Tracking Information for Decisionmaking and Advocacy

Whatever system of tracking you use in your country, you are probably already using the information from your tracking exercise for decisionmaking and advocacy. This section is a resource to remind you of additional areas and to provide explicit information to help train others to work with you. We describe some common situations where you might use the information gained from a tracking exercise.

4.1 Advocate for Resource Mobilization

Challenge: You recently conducted a quantification for contraceptive commodities, and commitments to-date are far less than projected procurement needs for the coming year.

Solution: Clearly, to activate you advocacy network, you will need to mobilize additional resources for procurement. Develop a graph showing forecasted procurement needs, by specific contraceptive method, if possible. Against these procurement needs, juxtapose the current commitment levels (again by method, if possible). For an example of this type of graph, see *Commitment as a Percentage of Need* in section 2.7. Present this graph at the next monthly meeting of the contraceptive security committee; include a brief narrative explaining the projected shortfall and what it might mean for the many couples who may not be able to plan their families. To encourage greater level of commitment from all key funders, ask the committee members to use the graph and accompanying brief to inform the key potential funders of the projected shortfall.

4.2 Hold Funding Sources Accountable

Challenge: Funding sources have not been spent based on their commitments. As a result, the flow of contraceptives into the country has been inadequate, leading to shortages and stockouts.

Solution: Conduct an analysis comparing commitments to spending for the previous year, similar to the analysis shown in *Spending as a Percentage of Commitment, by Source* in section 2.7. Develop an accompanying brief analysis of a paragraph or two explaining the reasons why certain funding sources may not have fulfilled their original commitments. Then, schedule a meeting that includes all the funders and relevant stakeholders to show the results and why the commitments and spending are different. Encourage an open discussion of how to correct any past problems when moving forward. If publicly discussing the gap between commitment and spending is too controversial, consider sharing the results of your analysis, individually, with each funding source.

4.3 Follow Up on Delayed Procurements

Challenge: According to the supply plan, one of the funders was scheduled to procure 30 million condoms to arrive in-country by June 15. On May 5, you obtain information indicating that the procurement process is stalled.

Solution: Refer to the financing process map you created for this particular source of funds (see the discussion of process maps in section 3. Contact this financing source to determine where this particular procurement is in the financing and procurement process. After you determine where the bottleneck occurred, you can activate your advocacy plan, in consultation with the tracking team. In two weeks, check back with the people carrying out the advocacy to determine the status of the bottleneck.

4.4 Determine an Optimal Quantification Timeline

Challenge: You do not know whether the quantification will occur in time for key funding sources to line up the appropriate financing for contraceptives.

Solution: Analyze the financing process maps you developed for each of the main funders (see the examples in section 3). For each source, determine the approximate lead time needed, in months, for financing to be in place to meet the procurement requirements of the supply plan. Then, compare these lead times to the scheduled date for the quantification. You should be able to determine if the quantification is planned far enough in advance to allow financing sources enough time to plan for scheduled procurements.

4.5 Ensure Spending in a Sector-Wide Approach Environment

Challenge: External donors contribute to a health SWAp that helps fund government purchases of contraceptives and other health items. Although the donors have an agreement on the level of government purchase of contraceptives, it is unclear the extent to which the government has actually used the SWAp funds to buy contraceptives.

Solution: Based on the information you collected on financing schemes and sources, create a table that shows the amount of money committed through the SWAp, by source, including external donors. To track the spending on the government scheme against the commitment from the various funding sources throughout the year, prepare a quarterly report that summarizes spending against commitment. Use a graph similar to the one shown in *Spending as a Percentage of Commitment, by Source* in section 2.7. If government spending is below the amounts set in the SWAp agreement, use the government financing process map (see section 3) to determine the current

stage of the government financing and procurement process. If appropriate, determine the bottleneck and activate the advocacy plan that you previously developed to overcome the bottleneck.

4.6 Gauge Success of Contraceptive Security Efforts in Increasing Government Contribution

Challenge: It is unclear how much the government has contributed from its funds out of the total spending on the government financing scheme, and whether this percentage is rising or falling, over time.

Solution: Based on the information you collect, construct a *sources by schemes* table similar to the one shown in *Contraceptive Spending According to Source and Funding Scheme* in section 2.7. Then conduct an analysis to compare the government contribution, over time. Develop a graphic that illustrates how the government's share has changed over time; include a one-page brief describing the trends and some underlying reasons that explain the trends. Present this to government decisionmakers at the next contraceptive security committee meeting; talk about what an appropriate government contribution might be, and whether to set a target for government contribution in future years.

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Appendix 1

Summary of Efforts to Track Health Funding

The following examples are ongoing efforts to track spending on various elements of health financing. Table 26 shows how these compare with this tracking guide.

Table 26. Comparison of Recent Financing Tracking Approaches and How They Compare with This Tracking Guide

Approach (lead agency)	Frequency, Dates	Data Collection Technique	Commodity Focus	Funding Source Focus	Funding Use Focus	Explicit Advocacy Objective
Broad Health Spending Tracking Approaches						
Expenditure Tracking for Reproductive, Maternal, Newborn, and Child Health (RMNCH) (WHO)	Annually in 49 low-income countries, begun in 2010	Annual survey	No	Domestic	RMNCH programs	Yes
National Health Accounts	Various countries and years	Interviews, data review	No	All sources	All health activities; some reproductive health sub-account analyses	No
Expenditure tracking (Institute for Health Metrics and Evaluation [IHME])	Annually, 2009, 2010, 2011	Document review, surveys	No	Domestic, donor	All health activities	No
Approaches Focused on Family Planning						
Resource Flows Project (UNFPA/NIDI)	Annually since 1990s	Annual survey	No	Donors	All population activities	No
Contraceptive Security Indicators survey (USAID | DELIVER PROJECT)	Annually since 2009	Annual survey Interviews, document review	Yes	Governments, donors	Contraceptives only	Yes

Approach (lead agency)	Frequency, Dates	Data Collection Technique	Commodity Focus	Funding Source Focus	Funding Use Focus	Explicit Advocacy Objective
Guides, Manuals, and Tools That Address Contraceptive Commodity Financing						
This tracking guide	As needed	Interviews, document review	Contraceptive commodities	Government	Public sector and other subsidized family planning services	Yes
GAP Tool and other projection models	As needed	Interviews, document review	Yes	All sources	Subsidized family planning services	Yes
Handbook for Family Planning Budget Analysis and Tracking (International Planned Parenthood Federation/ Western Hemisphere Region [IPPF/WHR])	As needed for advocacy activities	Workshop	Yes	Governments	Government services	Yes
Assessing Policies and Practices that Affect Contraceptive Financing and Procurement: A Review Guide	As needed	Interviews, document review	Yes	Government		Yes
Strategic Pathway to Reproductive Health Commodity Security (SPARHCS) Diagnostic Guide	With developing a commodity security strategy	Interviews, document review	Yes	All sources		Yes

Expenditure Tracking for Reproductive, Maternal, Newborn, and Child Health: An enhanced effort is underway to track domestic spending under the Global Strategy for Women's and Children's Health, launched by the Secretary-General of the United Nations in September 2010. It focuses on the world's 49 poorest countries (Commission on Information and Accountability 2011). The World Health Organization (WHO) is supporting the establishment of methods for countries to routinely report government expenditures for reproductive, maternal, newborn, and child health. Although this effort aims to comprehensively track maternal health spending, it will also track family planning spending; but, it will not focus on contraceptive commodities.

National Health Accounts: NHAs are an established way to identify the government, donor, and private funding sources and uses of health spending (OECD, Eurostat, and WHO 2011). Relatively few of these exercises, however, have focused on reproductive health; fewer still have focused on family planning. NHA exercises that have included a reproductive health sub-account analysis lack the detail needed for close tracking of contraceptive commodity funding commitments and actual expenditures (Nguyen, Ha, Snider, Ravishankar, and Manvanjav 2011). Rwanda, through its Health Resource Tracker, is piloting efforts to use web-based software to collect and report information on budgets and spending by government and development partners. However, because contraceptives account for such a small percentage of overall health spending, information on this spending is available only in very general terms (Snider, Rajkotia, and Ravishankar 2011; Ravishankar 2011).

Institute for Health Metrics and Evaluation (IHME) Expenditure Tracking: As part of its work, tracking the global financing of health, the IHME analyzes domestic health spending in developing countries. These analyses, however, do examine family planning spending (IHME 2011).

Resource Flows Project: UNFPA has comprehensively tracked population funding flows since the 1980s, reporting results in its annual *Global Population Assistance Report* (UNFPA 2010). The Resource Flows Project, which UNFPA manages jointly with the Netherlands Interdisciplinary Demographic Institute (NIDI), conducts an annual survey of in-country experts and major international funders of population assistance. The project has also prepared a guidance manual to help respondents complete the annual survey questionnaire (UNFPA and NIDI 2011). Although intended for collecting information on the government, as well as donor spending; in practice, the gathering of data on domestic expenditures has been limited. Because of the data collection challenges, the project uses regional averages in its reporting of government spending (NIDI 2009). Moreover, the surveys do not include questions on allocations or spending on contraceptive commodities (UNFPA and NIDI 2011a).

Contraceptive Security Indicators Survey: Since 2009, the USAID | DELIVER PROJECT, through its *Contraceptive Security Indicators* survey, has collected yearly information from approximately 40 countries on the financing of contraceptives. The project sends a questionnaire to its project country offices, USAID missions, and other key informants, then summarizes the responses in reports, dashboards, and maps. This guide will make it easier for respondents to fill out the *Contraceptive Security Indicators* survey, in a more consistent and comprehensive way.

The GAP Tool and Other Projection Models: The GAP Tool and similar models, project contraceptive needs, associated resources, and potential funding gaps (Health Policy Project 2011). These often include estimates of prospective spending on commodities, by source; including governments, donors, and private individuals. The GAP tool is a forward-looking, high-level strategic planning tool that produces broad estimates of the projected family planning commodity situation/funding gap. However, the tool does not examine the details of the funding process, nor whether the money that was committed for contraceptives was actually spent (Health Policy Project 2011).

Handbook for Budget Analysis and Tracking in Advocacy Projects: This handbook aims to facilitate the process of incorporating budget elements into advocacy efforts for reproductive health in developing countries. The handbook contains six advocacy training modules on various budget-related topics (Malajovich 2011); it is a companion to the International Planned Parenthood Federation/Western Hemisphere Region's (IPPF/WHR) *Handbook for Advocacy Planning (*Alcalde Castro et al. 2010).

Assessing Policies and Practices that Affect Contraceptive Financing and Procurement: A Review Guide: Developed by the USAID | DELIVER PROJECT and the Health Policy Initiative, this guide aims to help national governments, donors, and other key stakeholders improve the environment for contraceptive security; in particular, the operational policies and practices for procuring and financing contraceptives. (HPI and USAID | DELIVER PROJECT 2010).

The Strategic Pathway to Reproductive Health Commodity Security (SPARHCS) Diagnostic Guide: This manual, also developed by the USAID | DELIVER PROJECT, describes in detail how to carry out a reproductive health commodity security assessment. One section focuses on the financing of commodities (Hare et al. 2004).

Appendix 2

Glossary

basket funding. Also known as pooled funding, this is a mechanism where financing entities place their funds into a single account and withdraw funds to meet specified objectives. In the international development field, this mechanism is particularly common for the sector-wide approach (SWAps).

contraceptive security. Exists when every person can choose, obtain, and use high-quality contraceptives and condoms, whenever needed.

direct budget support. An aid-financing modality when the donor provides the financing directly to a recipient country government through its national treasury.

financing. The process or mechanism that provides resources for a program, service, or purchase. In this guide, it includes any source of resources—including donor funding—for a country's contraceptive program. Financing includes resources for purchasing or procuring contraceptives. In a decentralized setting, financing of contraceptives may come from a district or province, depending on the country. In this guide, we use the terms financing, funding, and spending interchangeably.

fiscal year. A fiscal year (FY)—financial year, or sometimes budget year—is a period of time used to calculate annual (*yearly*) financial statements in business, government, and nonprofit organizations. A fiscal year can be any 12-month period (for example, July 1–June 30). The FY may or may not be the same as the calendar year (i.e., January 1 through December 31). FYs vary between countries, and within countries, between organizations. Generally, an FY is labeled with the year in which it ends. For example, an FY ending June 30, 2013, would be FY2013.

procurement. The identification of suitable sources of supply and the acquisition of commodities according to a supply plan—as economically as possible and within established quality standards.

quantification. Has two main steps. The first step is a forecast of the expected needs for each contraceptive during the specified period. The second is to develop a supply plan, which details the actual timing, amount, and value of the procurements needed to ensure that the necessary products are available, when needed. The supply plan considers what products are already in the pipeline, lead times, buffer stock, and many other factors.

sector-wide approach (SWAp). A financing and management approach by government and development partners to increase government ownership and coordination for a sector, for example, health. SWAps can be financed through pooled funding—called baskets—to support and implement an agreed-upon framework of priorities and objectives.

Appendix 3

Financing Agents for Main Types of Financing Schemes and Classification of Agents

Table 27. Financing Agents for Main Types of Financing Schemes and Classification of Agents

	Financing Agent	
Scheme	**For Revenue Collection**	**For Purchasing Contraceptives**
Government		
Central government	Ministry of Finance	Health ministry Parastatal Third party on behalf of health ministry Defense ministry Other ministries Multilateral donors Bilateral donors Local governments Nongovernmental organization (NGO) Corporations
Regional/state government	Regional government	National government
Local government	Local government	National government
Social health insurance	Ministry of Finance Social health insurance agency	Social health insurance agency
Voluntary		
Planned Parenthood National Affiliate	Planned Parenthood	International NGOs
Other NGOs	NGOs	NGOs
Out-of-pocket		
Out-of-pocket	Households	Households

(OECD, Eurostat, and WHO 2011)

Appendix 4

Ghana Case Study

The following tables and figures are from an application of the guide in Ghana. You can refer to these examples as you complete the information for your country.

Table 28. Defining the Contraceptives You Want to Track (Ghana Case Study)

Contraceptive Method	Track
Condom (male)—for family planning and HIV/sexually transmitted infection (STI) prevention	✓
Condom (female)	✓
Foam/jelly spermicide	✓
Implant: Jadelle, Implanon	✓
Injectable: 3-month, 1-month	✓
Intrauterine device (IUD)	✓
Oral pill: combined	✓
Oral pill: emergency (Postinor 2)	✓
Oral pill: progestin only	✓
Standard days method: cyclebeads	✓
Female sterilization: associated equipment, instruments, and expendable medical supplies	
Male sterilization: associated equipment, instruments, and expendable medical supplies	

Table 29. Defining Contraceptive Financing Schemes in Your Country (Ghana Case Study)

Scheme	Subgrouping	Exists in Ghana
Government	Central government (GHS)	Yes
	Regional	No
	District (local government)	No
	Social health insurance (NHIS)	Yes; currently does not cover family planning/contraceptives; coverage is being discussed
Voluntary	Other nongovernmental organizations (NGOs): PPAG, MSI-G Social marketing: Ghana Social Marketing Foundation (GSMF), EXP-SM	Yes
Out-of-pocket spending	User fee for public services	Yes, but may be eliminated soon

Table 30. Financing Agents by Main Financing Scheme (Ghana Case Study)

	Financing Agent	
Scheme	**For Revenue Collection**	**For Purchasing Contraceptives**
Government		
Central government	Ministry of Finance West Africa Health Organisation (WAHO) via MOH	MOH P&S, (PPME) GHS SSDM UNFPA for health ministry Multilateral donors Bilateral donors
Social health insurance	Ministry of Finance	MOH P&S GHS SSDM
Voluntary		
PPAG	PPAG	PPAG International Planned Parenthood Federation (IPPF)
MSI-G	MSI-G	MSI-G Donors
GSMF	Ghana Social Marketing Foundation (GSMF)	GSMF
EXP-SM	EXP-SM	Donors
Out-of-pocket	Households	Households

Table 31. Sources of Finance by Scheme (Ghana Case Study)

Scheme	Sources of Revenue for Contraceptives	Comments
Government		
Central government (GHS)	Internally generated funds	Yes, tax revenues, via the Ministry of Finance (MOFEP)
	Foreign financial revenues earmarked for contraceptive purchases	WAHO via the MOH GFATM for condoms only, via GHS
	Non-earmarked foreign revenues	Multi- and bilateral donors contribute via the sector budget support—MOF
	Loans from international organizations	Not currently
	In-kind donations from external donors	USAID, Department for International Development (DFID), UNFPA, Danish International Development Agency (DANIDA)
Social health insurance	2.5% VAT, premium, donations, SSNIT (formal sector workers)	Not yet a source of revenue for contraceptives
Voluntary		
PPAG	International Planned Parenthood Federation (IPPF), GFATM, in-kind from donors	
MSI-G	MSI-Int'l, USAID in-kind, DFID in-kind, others	
EXP-SM	USAID in-kind, own funds	
Ghana Social Marketing Foundation (GSMF)	DFID in-kind, own funds	

Table 32. Data Sources on Contraceptive Financing Commitments (Ghana Case Study)

Funding Source or Agent	Sources of Data on Commitments or Budgets
Government	• Contraceptive procurement table meeting report stating how much each donor will give • Health summit • Partners' meeting • Annual family planning week celebration • MOFEP summary of appropriation of budget estimates • GSGDA—5-year plan and budget • Annual progress report of GSGDA, prepared by NDPC • MOF budget document • MOH program of work • Medium-Term development framework for the health sector • RHCS strategy 2011–2016 • ICC/contraceptive security minutes • *Contraceptive Security Indicators* report from USAID | DELIVER PROJECT, United Nations, or other reports that promote access to family planning • MOH annual progress report
Private sector: Other nongovernmental organizations (NGOs)	• Annual budget or commitment report • Contraceptive procurement table or PipeLine • Verbal commitments • Meeting reports on pledges
Foreign	
Sector budget support	Donor reports
GFATM support	• Annual audit • GF POW • GF audit report
Bilateral in-kind	• ICC CS minutes • Contraceptive procurement table memo • Formal communications (memorandum of understanding (MOU) and others) • MOH annual progress report

Table 33. Sources of Data for Spending on Contraceptives (Ghana Case Study)

Funding Source or Agent	Sources of Data for Spending
Government: Primary sources of data	MOH—P&S (evaluation report and contract letters) MOH Finance Directorate (PPME) GHS—SSDM GHS—Finance Directorate memorandum of understanding (MOU) or contract agreements between MOH and donors (e.g., West Africa Health Organisation [WAHO]) MOH annual report
	RHInterchange (3rd party procurements via UNFPA)
	PipeLine software database report
	Annual progress report of the National Development Planning Commission (NDPC)
	Central Medical Stores (CMS) and regional medical stores (RMS) reports on movement of commodities
Government: secondary sources of data	ICC contraceptive security (CS) meeting minutes
	CS Indicators
	PPME—Program of work
	Annual procurement and financial auditing report, P&S, Finance Directorate
	Annual Report of GHS and MOH
Sector budget support	Annual donor reports
Donor: in-kind donations	Donor reports
	RHInterchange
	My Commodities website for USAID procurement
	MOU between MOH and donors (e.g., with WAHO)
	Health advisors for donors
DFID	Department for International Development (DFID) Ghana office contact
GFATM	Country coordinating mechanism reports RHInterchange (depending on procurement agent)
Private sector: NGOs	Annual reports
	RHInterchange (for some other nongovernmental organizations (NGOs)
Household out-of-pocket spending	Reports on revenues from user fees Report from FHD logistics form B, FHD annual report Ghana audit service annual report

Figure 17. Financing Framework for the Central Government Contraceptive Financing Scheme (Ghana Case Study)

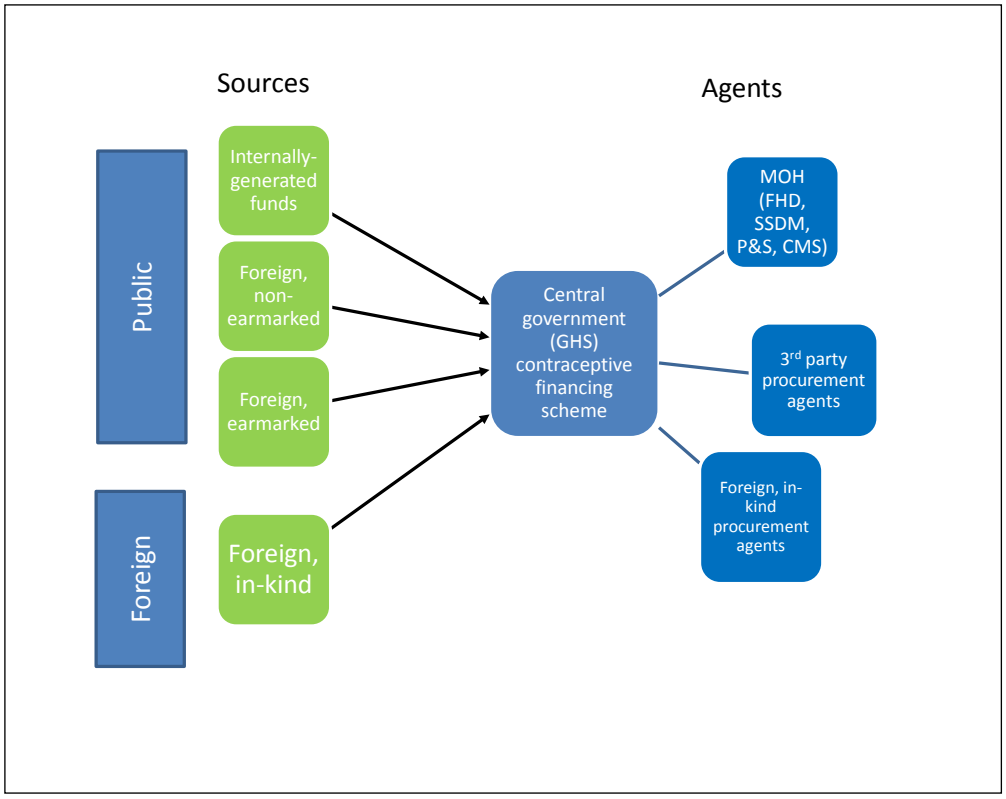

Table 34. Information Sources for Mapping Financing Processes (Ghana Case Study)

Funding Source	Key Places to Look	
	Interviews	Document review
National government	MOH P&S, PPME GHS SSDM, Finance directorate	FHD Reports PPAG—SRH Budget Mapping ISODEC annual budget analysis Report (includes description of process) ISODEC Benefits Incidence Analysis; RHCS Review report
Social health insurance		Revised bill
Multilateral donors	UNFPA	
Bilateral donors	USAID, Department for International Development (DFID), Danish International Development Agency (DANIDA), etc.	

Appendix 5

Methods for Accounting for Commodity Spending

Table 35. Methods for Accounting for Commodity Spending

Approach	Pros	Cons
✓ **Recommended** **Delivery-based method of accounting** Counts the expenditure in the period in which the product *arrives in the warehouse* and is *ready for distribution*.	Simple, no need to know when actual money was disbursed Most accurate way to compare spending with projected funding needs per the supply plan	Can give a less accurate picture of when a program actually used resources. Not always known when products arrive in country.
✓ **Recommended** **Cash method of accounting** Counts the expenditure in the period in which the *payment* or *cash disbursement* was made	Simple, no need to convert from cash to accrual-based. More accurate way than the accrual method to compare spending with projected funding needs per the supply plan.	May give a less accurate picture of when a program actually used resources. Timing of payment can vary. Sometimes it occurs when the order is placed and sometimes when the order arrives.
Accrual method of accounting Counts the expenditure in the period in which the *goods obtained are expected to be used*	Method preferred when doing national health accounting. Gives more accurate picture of when resources are actually used.	More complicated to calculate on accrual basis, and to convert from cash to accrual. Depends on assumptions about how much of the spending to allocate for the analysis period; assumptions could be inaccurate.

Appendix 6

RHInterchange Data

Table 36. Illustrative Example of RHInterchange Data

Shipment Date	Funding Source	Product	Quantity	Value ($ US)	Recipient
11-Jan-2011	USAID	Microlut, Norgestrel 0.03mg	35,280	12,878	Ministry of Health
12-Feb-2011	USAID	Jadelle, disposable trocar	10,000	223,467	Social Marketing Organization
28-Feb-2011	USAID	Microlut, Norgestrel 0.03mg	69,840	25,683	Ministry of Health
9-Mar-2011	UNFPA	Jadelle, disposable trocar	11,500	257,319	Ministry of Health
14-May-2011	USAID	Depo Provera, DMPA	600,000	580,667	Social Marketing Organization
19-May-2011	USAID	Combination 3	400,800	132,651	Social Marketing Organization
25-May-2011	USAID	Condom, Male, 53mm Protector P	2,001,000	66,461	Social Marketing Organization
15-Jun-2011	USAID	Jadelle, disposable trocar	20,000	447,654	Ministry of Health
27-Jun-2011	UNFPA	IUD Copper T Model TCu380A	3,600	1,880	Ministry of Health
28-Jun-2011	USAID	Combination 3	999,600	311,003	Social Marketing Organization
15-Jul-2011	IPPF	NORLEVO	3,360	3,000	Planned Parenthood Association
19-Jul-2011	USAID	Depo Provera, DMPA	577,600	618,887	Social Marketing Organization
12-Aug-2011	MOH	Jadelle. Subdermal implant/ gestagene. Levonorgestrel 75 mg x 2 (2 rods 357350nt).	2,500	55,517	Ministry of Health
22-Aug-2011	USAID	CycleBeads-Standard Days Meth.	5,000	8,026	Ministry of Health
15-Sep-2011	USAID	IUD Copper T Model TCu380A	8,700	6,089	Ministry of Health
22-Sep-2011	USAID	Jadelle, disposable trocar	24,000	537,571	Social Marketing Organization
10-Oct-2011	USAID	Depo Provera, DMPA	844,000	825,095	Social Marketing Organization
11-Oct-2011	USAID	Condom, Male, 53mm Protector P	2,196,000	71,153	Social Marketing Organization
15-Oct-2011	USAID	Combination 3	2,574,000	803,638	Social Marketing Organization
2-Nov-2011	DFID	Depo Provera, DMPA	360,000	371,690	Ministry of Health
4-Nov-2011	DFID	Depo Provera, DMPA	340,000	351,040	Ministry of Health
18-Nov-2011	DFID	Jadelle, disposable trocar	49,000	1,130,898	Ministry of Health

Appendix 7

Interview Guide for Collecting Information on Commitment and Spending

Purpose of This Tool

This interview guide and accompanying worksheets will help you collect and record information on commitment and spending on contraceptives.

Using the Interview Guide

1. Use one guide for each different financing source.
2. Introduce yourself.
3. Fill out basic information.
4. Ask about each step in the financing process.
5. Ask respondent to comment on any bottlenecks or problems.
6. Thank respondent for their time and mention upcoming workshop.

Introductory Language

(*This is suggested language; modify it as you see fit.*)

Thank you for taking the time to meet with me today. I am part of a team collecting information on contraceptive financing in [country name]. I want to ask you a few questions that will help me understand the amount of money your organization commits to and spends on contraceptives. Your answers will help us mobilize and use resources better for family planning efforts.

Basic Information

Name of interviewer: _____
Place of interview: _____
Date and time of interview: _____

Respondent information

Name of respondent: _____
Title, position: _____
How long in current position: _____
Organization: _____
Address: _____
Email: _____
Phone: _____

Questions on Commitments

First, I want to ask you some questions about the amount your organization committed to spend on contraceptives. By commitment, I mean either a formal or informal statement of how much your organization planned to spend on contraceptive purchases for a specific period of time. I would like to ask you about your organization's commitments for the past three years, beginning with [year].

1. What quantity of contraceptives and amount of money was committed for these contraceptives?

Contraceptive	**Quantity of Contraceptives Committed**	**Amount of Funding Committed**
Injectable		
Implant		
Intrauterine device (IUD)		
Combined oral contraceptive		
Progestin-only pill		
Male condom		
Female condom		
Emergency contraceptive pill		
Other (specify)		

2. On what date did your organization make this commitment?

3. What period did this commitment cover? (ask start date and end date)

4. Where were the funds that you committed going (government, other nongovernmental organizations (NGOs), etc.)?

Repeat for additional years, if appropriate. If information is available on commitments for future years, repeat the questions for those years.

Questions on Spending

Next, I want to ask you some questions about the amount your organization spent on contraceptives. I would like to ask you about your spending during the past three years, beginning with [year].

1. How much did your organization spend on contraceptives during the year? What quantity of contraceptives did you procure with this funding?

Contraceptive	Quantity of Contraceptives Procured	Amount of Funding Spent
Injectable		
Implant		
Intrauterine device (IUD)		
Combined oral contraceptive		
Progestin-only pill		
Male condom		
Female condom		
Emergency contraceptive pill		
Other (specify)		

2. What details do you have for specific transactions when you purchased contraceptives (date, monetary amount, type of contraceptives purchased)?

3. What was the destination of the funds that you spent (government, NGOs, etc.)?

Repeat for subsequent years, as appropriate.

Appendix 8

Interview Guide for Collecting Information on the Financing Processes

Purpose of Interview Guide

This interview guide and accompanying worksheets will help you collect and record information on the financing processes for contraceptives.

Using the Interview Guide

1. Use one guide for each different financing source.
2. Introduce yourself.
3. Fill out basic information.
4. Ask about each step in the financing process.
5. Ask respondent to comment on any bottlenecks or problems.
6. Thank respondent for their time and mention the upcoming workshop.

Introductory Language

This is suggested language; modify as needed.

Thank you for taking the time to meet with me today. I am part of a team collecting information on contraceptive financing in [country name]. I want to ask you a few questions to better understand the process your organization uses to finance its purchases of contraceptives. Your answers will help us better mobilize and use resources for family planning efforts.

Basic Information

Name of interviewer: _____
Place of interview: _____
Date and time of interview: _____

Respondent Information

Name of respondent: _____
Title, position: _____
How long in current position: _____
Organization: _____
Organization's fiscal year: _____
Address: _____
Email: _____
Phone: _____

Questions for Respondent

My main interest is to understand the details of the reproductive health commodity financing process, starting with identifying financing needs beginning with getting the product into the country and distributing it to clients. For your organization, please describe each step in the contraceptive financing process, in chronological order.

Step 1: _____

1. What name do you use for this step?

2. What are the organizations, units, and individuals involved in this step?

3. How is the decision made at this step?

4. Who is (are) the decisionmaker(s) at this step?

5. What is the timing of this step? Does it take place regularly (e.g., monthly, quarterly, annually)?

6. Do you have any documents that describe this step—or the process more generally? If yes, are copies available (an electronic copy is preferred)?

Repeat these questions for each step, until you have completed all the steps.

7. What do you see as some of the main bottlenecks or problems in the financing process?

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