2014 Round of Monitoring Development Effectiveness in Health

Annexes

The following Annexes accompany the 2014 IHP+ Monitoring Guide for Participants and associated data collation tools. They provide detailed information on the agreed monitoring framework that will guide the 2014 IHP+ monitoring process. They are intended for use by participants in the monitoring process, designed to promote consistency of interpretation for key definitions and terminology relating to the monitoring framework. The Annexes cover the following content:

Annex 1: Issues and Principles for future IHP+ monitoring, as agreed by IHP+ signatories in Nairobi (Dec 2012)

Six Issues agreed at Nairobi

1. Health development cooperation is focused on results that meet developing countries' priorities.
2. Civil society operates in an environment which maximizes its engagement in and contribution to development.
3. Health development co-operation is more predictable.
4. Health aid is on budget.
5. Mutual accountability among health development cooperation actors is strengthened through inclusive reviews.
6. Effective institutions: developing countries' systems are strengthened and used.

Principles agreed at Nairobi

1. Continue health sector-specific monitoring of aid effectiveness – it raises useful questions about progress, and the pace of progress over time. Keep it voluntary.
2. Focus on country-level monitoring, but continue periodic global reporting to provide the peer-pressure needed at global level, without using a global survey to collect data.
3. Agree on a minimum set of indicators, based on the agreed Busan indicators; selection criteria should include relevance; importance; measurability.
4. Indicators should reflect the commitments of governments and of health development partners.
5. Find 'transaction-light' ways to capture important, qualitative aspects of aid effectiveness behaviour that also help to interpret the quantitative data.
6. Embed monitoring of aid effectiveness indicators into routine country and agency reporting systems, and embed their review in processes for national policy dialogue and accountability for health system performance and results, such as Joint Annual Reviews. Include all major actors – not just IHP+ signatories. Reduce duplications across different evaluation tools used by donors.
7. Intensify dissemination and debate of findings. Make more use of country-based accountability mechanisms, including a more effective role for civil society and national parliaments.
8. Consider support needed for countries who want to expand on any minimum set of indicators with others that are tailored to individual country circumstances.

Annex 2. Detailed guidance on key terms and definitions for the agreed monitoring framework

Annex 2 provides detailed information about each of the indicators in the agreed monitoring framework for the 2014 round of IHP+ monitoring. The Annex is structured as follows:

Information about each indicator starts on a new page:

NB: Please note that the numbering of indicators relates to the agreement reached by IHP+ signatories in Nairobi (2012) – see Annex 1. The following guidance presents these in a sequence designed to facilitate completion of the data collation tool with minimum transaction costs, and based on a logical flow of monitoring health sector development effectiveness.

For each indicator the following information is provided:

- A table showing key information about Government and Development Partner (DP) indicators. Note that the description of Development Partner indicators highlights that IHP+R will analyse DP data from an institutional perspective – i.e. where the denominator is the number of countries in which the DP is providing health sector support, and the numerator is, for example, the number of these countries in which country results frameworks are used. It is important to note that IHP+R will also analyse DP data at the country level, where the denominator would be the number of DPs providing health sector support, and the numerator would be, for example, the number of these DPs that used the country results frameworks.
- **General definitions**: terms that are important for the consistent interpretation of the indicator
- **Government indicator definitions**: terms that are specific to the Government indicator and important for the consistent interpretation
- **Development Partner indicator definitions**: terms that are specific to the DP indicator and important for the consistent interpretation
- **Additional information**: information not covered above and which respondents need to know for the consistent completion of the data collation tool or understanding of intended work for each indicator.

Documents such as this guidance document, data collation tools, and toolbox documents are available at www.ihpplusresults.org.

Further support is available from a dedicated IHP+R senior expert, supporting the data collation exercise at your country as well as from the IHP+R team (see Annex 4): **helpdesk@ihpplusresults.org**

Issue 3: Health development co-operation is more predictable

3a	3Ga	3DPa
	Governments	**Development Partners**
Proposed measure	Proportion of health sector funding disbursed against the approved annual budget.	Percentage of health sector development cooperation for the government sector disbursed in the year for which it was scheduled.
Indicator construction	**Numerator:** Total amount of funding disbursed against the approved annual budget for the health sector **Denominator:** Total amount of the approved annual budget for the health sector	**Numerator:** Health sector development cooperation flows reported by DP as disbursed in year n **Denominator:** Health sector development cooperation flows scheduled for disbursement by DP in year n and communicated to developing country government
Data source	Country-level: partner country government self-assessment	Country-level data (self-reporting by DPs).
Aggregation	Global	In order to avoid the situation in which under- and over-disbursements cancel each other out, the ratio is inverted in cases where the numerator is greater than the denominator. This is consistent with the approach taken in OECD (2011).[1] Note however that when aggregating (globally, by country or by DP), a weighted average will be now used. *i.e.* sum of all numerator values divided by the sum of all denominator values.
Target	Halve the proportion of health sector funding not disbursed against the approved annual budget	***Halve the gap*** – halve the proportion of health sector development cooperation not disbursed within the fiscal year for which it was scheduled.

Definitions for Government indicator (3Ga):

The intention of this indicator is to track the disbursement of available resources (or budget execution), as indicated by the amount of the overall health budget (domestic and external resources) that is disbursed.

Approved annual budget for the health sector: Is the annual budget as it was originally approved by the legislature. In order to support discipline and credibility of the budget preparation process, subsequent revisions to the original annual budget — even when approved by the legislature — *should NOT be recorded* here. This is because it is the credibility of the original, approved budget that is important to measure and because revisions to the annual budget in many cases are retroactive.

Definitions for Development Partner indicator (3DPa):

This indicator focuses on in-year predictability of health sector development co-operation. It measures the gap between health sector development co-operation funding scheduled by DPs and health sector development co-operation funding effectively disbursed as reported by the DP.

Health sector development cooperation: For the purpose of the monitoring framework of the Global Partnership, health sector development co-operation funding primarily refers to Official Development Assistance (ODA). This includes all the official transactions as defined in OECD-DAC Statistical Directives (OECD, 2007), including grants or loans to developing countries which are:

[1] OECD (2011), Aid Effectiveness 2011: Progress in Implementing the Paris Declaration, OECD, Paris, available online at: http://www.oecd-ilibrary.org/development/aid-effectiveness-2011_9789264125780-en

- undertaken with the promotion of the economic development and welfare as the main objective; and
- concessional in character (if a loan, having a grant element of at least 25%).

In addition, developing countries interested to monitor the effectiveness of a broader range of health sector development co-operation funding (e.g. non concessional lending) are encouraged to do so, provided that the following criteria are met:

- official source (bilateral of multilateral);
- promotion of economic development and welfare as the main objective;
- the grant element is too low to qualify as ODA.

Health sector development co-operation funding for the government sector scheduled for disbursement. Health sector development co-operation funding is considered to have been "scheduled for disbursement" when notified to government within the reporting year of reference n-1; it includes health sector development co-operation funding scheduled for disbursement in agreements entered during year n.

Issue 3: Health development co-operation is more predictable (continued)

3b	3Gb	3DPb
	Governments	**Development Partners**
Proposed measure	Projected government expenditure on health provided for 3 years.	Estimated proportion of health sector development cooperation covered by indicative forward expenditure and/or implementation plans covering at least three years ahead.
Indicator construction	**Numerator:** Evidence that the government has either a rolling 3 year budget or an MTEF of sufficient quality in place. **Denominator:** In this country	Developing country government determines whether, on the basis of its records, a forward expenditure plan is available for each DP covering the next one, two and three years. The forward spending plan must meet ALL THREE of the following criteria: 1. Made available by the DP in written or electronic form; 2. Sets out clearly *indicative* information on future spending and/or implementation activities in the country; 3. Amounts are presented (at least) by year using the developing country's fiscal year. Additionally, for each year, to answer "YES" the information provided must meet the following criteria: • Comprehensive in its coverage of known types and modalities of support; and • Amount and currency of funding is clearly stated.
Data source	Country-level: partner country government self-assessment	Data collected at country level (reporting by developing country governments on the availability of forward plans by each DP).
Aggregation	Global	Indicator values for individual DPs and for developing countries will serve as a basis for global aggregation.
Target	A rolling 3 year budget or an MTEF of a sufficient quality in place.	***Halve the gap*** – halve the proportion of health sector development cooperation not covered by indicative forward spending plans provided at the country level.

Definitions for Government indicator (3Gb):

MTEF. Medium Term Expenditure Framework (MTEF) - A set of broad principles for sound budgeting that are implemented in different ways in different institutional settings. An approach that links expenditure allocations to government policy priorities using a medium-term (i.e. three to five year time horizon) budget planning and preparation process, and typically with the following core elements[2]:

- **A unified, whole-of-government' approach**.
- **A 'top-down' hard budget constraint** consistent with macroeconomic sustainability that limits overall levels of spending over the medium-term. This should involve credible, realistic resource projections that are in turn based on explicit and carefully considered macroeconomic assumptions.

[2] http://www.oecd.org/env/outreach/42942138.pdf

- **Top-down set of strategic policy priorities.**
- **'Bottom-up' forward estimates** of the costs of existing policies, programmes and activities over the medium-term supported by expenditure reviews.
- **A single nationally owned political process** at the centre of government that reconciles the bottom-up and top-down components, forcing policy priorities to be established within the overall resource constraint through resource allocation decisions.
- **A strong and clear link between MTEF projections and the annual budget process**, so that multi-annual targets (duly updated for changes in the macroeconomic situation) set in the previous years should form the basis upon which the budget is prepared.
- **A focus on results** (i.e. outputs and outcomes) rather than on financial inputs both in the structure of the budget and in terms of accountability.

Sufficient quality. Capturing all government expenditure.

In place. Has been finalised and adopted by the government – ie not under development.

Definitions for Development Partner indicator (3DPb):

NB: Data for DP performance on 3DPb will be provided by Governments.

This indicator focuses on medium-term predictability of development co-operation. It measures whether developing country governments have at their disposal a forward expenditure and/or implementation plan for each DP over the period of the next three years. Such plans must cover all known components of the DP's country programme. For example, they cover all development co-operation modalities used by that DP (e.g. budget support, projects, technical co-operation, in-kind aid) and include estimates of future flows that have yet to be allocated to specific activities or signed in co-operation agreements (i.e. "unallocated" resource envelopes, which will be provided to the developing country, but where the modality/sector/activity of spending has yet to be decided).

In the analysis of this indicator, we will use weighted averages to provide an estimate of the scale of resources covered by indicative forward expenditure and/or implementation plans. This reflects the relative importance that a developing country attaches to obtaining forward spending information from a large co-operation provider vis-à-vis a small provider. Additional information on our approach is available on request.

Health sector development cooperation: For the purpose of the monitoring framework of the Global Partnership, health sector development co-operation funding primarily refers to Official Development Assistance (ODA). This includes all the official transactions as defined in OECD-DAC Statistical Directives (OECD, 2007), including grants or loans to developing countries which are:

- undertaken with the promotion of the economic development and welfare as the main objective; and
- concessional in character (if a loan, having a grant element of at least 25%).

In addition, developing countries interested to monitor the effectiveness of a broader range of health sector development co-operation funding (e.g. non concessional lending) are encouraged to do so, provided that the following criteria are met:

- official source (bilateral of multilateral);
- promotion of economic development and welfare as the main objective;
- the grant element is too low to qualify as ODA.

Forward spending and/or implementation plan. The developing country government should, for every DP participating in the global monitoring process, establish whether or not it holds information on that DP's forward spending and/or implementation plans in the country.
The IHP+ focal point /reporting entity should ascertain whether adequate information has been received from each DP.
A forward spending and/or implementation plan meets **ALL THREE** of the following criteria:

1. Made available by the DP in written or electronic form (e.g. a single document or – where appropriate systems are made available in country – entered appropriately in an aid information management system).
2. Sets out clearly indicative information on future spending and/or implementation activities in the country, including:
    a. programmed or committed resources, where the activity and modality is known; and
    b. other resources that have yet to be allocated to specific activities in the country.
3. Amounts are presented by year (or in greater detail – e.g. by quarter or month) using the developing country's fiscal year.

Expected development co-operation flows in fiscal year ending in year 2015, 2016 and 2017. A plan may be available which meets all of the criteria above, but the information provided may vary for different years. In responding to question 7 of the Government data collation tool IHP+ focal points should examine the data for each year. (The reason for this is that a forward spending/implementation plan may provide comprehensive information for next year, but not the following year).

For each year, answer 1 ("Yes") if the information provided meets **BOTH** of the following additional criteria:

1. Comprehensive in its coverage of types and modalities of support (for example, a DP using both project and budget support modalities should include the amounts foreseen under both modalities); and
2. The amount and currency of development co-operation funding is clearly stated (where support takes the form of technical co-operation and the provision of goods and services in kind, the cost of these planned activities is provided).

Where these above additional criteria are NOT met for a given year, or where the three criteria defining a forward spending / implementation plan (definition above) are NOT met, answer 0 ("No").

NB: In the spirit of this indicator, respondents are asked to provide data based on the availability of forward spending information at the time of completing the data collation tool (which may differ from the reporting fiscal year).

Issue 4: Health aid is on budget

4	4G	4DP
	Governments	**Development Partners**
Proposed measure	National Health Sector Plans/Strategy in place with current targets & budgets that have been jointly assessed.	Percentage of health sector development cooperation scheduled for disbursement that is recorded in the annual budgets approved by the legislatures of developing countries.
Indicator construction	**Numerator:** Evidence of National Health Sector Plans/Strategy with current targets & budgets that have been jointly assessed **Denominator:** In this country	**Numerator:** Health sector development cooperation recorded in annual budget for year n. **Denominator:** Health sector development cooperation scheduled for disbursement in year n by DPs and communicated to partner government at the outset of year n Note that the denominator used in this indicator is the same as that used in the calculation of indicator 3a (annual predictability)
Data source	Country-level: partner country government self-assessment	Data collected at the country level (data taken from existing government budgets and self-reporting by DPs).
Aggregation	Global	In order to avoid the situation in which under- and over-estimates cancel each other out, the ratio is inverted in cases where the numerator is greater than the denominator. This is consistent with the approach taken in OECD (2011). Note however that when aggregating (global, developing country or DP), a weighted average is now used. *i.e.* sum of all numerator values divided by the sum of all denominator values.
Target	A National Health Sector Plan/Strategy is in place with current targets & budgets that have been jointly assessed	***Halve the gap*** – halve the proportion of health sector development cooperation flows to the government sector not reported on government's budget(s) (with at least 85% reported on budget).

General Definitions:

NB: It is worth emphasising that, as with a number of indicators, performance against this indicator can be attributed to the efforts of *both* developing country governments and their DPs. The aim of the indicator is to offer insight into how – together – they facilitate domestic oversight of aid. It is intended to offer a starting point for broader dialogue on parliamentary oversight of aid, rather than a narrow "scorecard" of either developing country governments' or co-operation DPs' efforts

Definitions for Government indicator (4G):

Evidence: Written confirmation through completing IHP+R data collation tool, an electronic copy of the plan is available, preferably in the public domain (please provide a weblink to this document, or an electronic copy); and documentation is available on the Joint Assessment process.

Current targets: Targets that relate to an ongoing (ie not expired) period of implementation.

Current budgets: Budgets that relate to the existing annual or multi-year budget (eg MTEF).

Jointly assessed: Joint assessment is a shared approach to assessing the strengths and weaknesses of a national strategy. IHP+ partners have developed a process for the Joint Assessment of National Strategies (JANS)[3] with the intention that a JANS assessment is accepted by multiple stakeholders, and can be used as the basis for technical and financial support. In this definition, a plan has been jointly assessed if the JANS process, or a similar joint assessment (without implementing a JANS), has been completed (please provide details in the "Voluntary additional information" column of the data collation tool).

Definitions for Development Partner indicator (4DP):

This indicator tries to capture the extent to which budgets cover resources expected at the time of their formulation. This commitment is a shared responsibility between countries and DPs, as the discrepancies in coverage of health sector development co-operation funding in budgets may reflect poor information of available resources by DPs and/or insufficient use of such information by budget authorities). While budget support is always on budget, other modalities – including project support – can and should also be recorded on budget, even if funds do not pass through a country's treasury.

The denominator is the amount of health sector development co-operation funding scheduled for disbursement at the outset of year n, rather than ex-post disbursements. This separates the measurement of the extent to which government budgets reflect ex-ante aid estimates (indicator 4) from the measurement of predictability, that is the extent to which scheduled funds are actually disbursed or the realism of estimates (captured by indicator 3a).

Health sector development cooperation: For the purpose of the monitoring framework of the Global Partnership, health sector development co-operation funding primarily refers to Official Development Assistance (ODA). This includes all the official transactions as defined in OECD-DAC Statistical Directives (OECD, 2007), including grants or loans to developing countries which are:

- undertaken with the promotion of the economic development and welfare as the main objective; and
- concessional in character (if a loan, having a grant element of at least 25%).

In addition, developing countries interested to monitor the effectiveness of a broader range of health sector development co-operation funding (e.g. non concessional lending) are encouraged to do so, provided that the following criteria are met:

- official source (bilateral of multilateral);
- promotion of economic development and welfare as the main objective;
- the grant element is too low to qualify as ODA.

Annual budget: the annual budget as it was originally approved by the legislature. In order to support discipline and credibility of the budget preparation process, subsequent revisions to the original annual budget — even when approved by the legislature — **should NOT be recorded** under question Q6 in the DP data collation tool. This is because it is the credibility of the original, approved budget that is important to measure and because revisions to the annual budget in many cases are retroactive.

[3] http://www.internationalhealthpartnership.net/en/tools/jans-tool-and-guidelines/

Issue 6: Effective institutions: developing countries' systems are strengthened and used

(Note that the strength and use of country procurement systems will not be measured under current proposals.)

6	6G	6DP
	Governments	**Development Partners**
Proposed measure	Country public financial management systems either (a) adhere to broadly accepted good practices or (b) have a reform programme in place to achieve these	Percentage of health sector development cooperation disbursed for the government sector that uses national public financial management systems in countries where systems are generally considered to adhere to broadly accepted good practices, or to have a reform system in place
Indicator construction	This indicator takes the form of a score ranging from 1.0 (lowest) to 6.0 (highest), scored in half-point increments (0.5).	**Numerator:** Health sector development co-operation flows using country systems (average of a, b ,c) *Where:* a = Health sector development co-operation funding disbursed for the government sector using national budget execution procedures b = Health sector development co-operation funding disbursed for the government sector using national financial reporting procedures c = Health sector development co-operation disbursed for the government sector using national auditing procedures **Denominator:** Total health sector development co-operation flows for the government sector
Data source	World Bank (existing international dataset, published on an annual basis and available for IDA countries).	Country-level data (self-reporting by DPs)
Aggregation	The unit of observation is the individual developing country. When aggregating to the global level, the measure used is the percentage of developing countries moving up at least one measure (*i.e.* 0.5 points) since the baseline year.	Developing country, DP, global: total of numerators divided by total of denominators.
Target	Improvement of at least one measure (ie 0.5 points) on the PFM/CPIA scale of performance	***Reduce [***by two-thirds where CPIA score is >=5; or by one-third where between 3.5 and 4.5] the % of health sector development cooperation to the public sector not using partner countries' PFM systems (with at least 80% using country PFM systems).

Definitions for Government indicator (6G):

The following three dimensions are rated by the World Bank using established criteria:

a. a comprehensive and credible budget, linked to policy priorities;
b. effective financial management systems to ensure that the budget is implemented as intended in a controlled and predictable way; and

c. timely and accurate accounting and fiscal reporting, including timely and audited public accounts and effective arrangements for follow up.

All three dimensions are given equal weighting. See World Bank (2010) for the detailed criteria underpinning each dimension. The higher the score, the more reliable the country's budget and financial management systems.

Broadly accepted good practices: The objective indicator that IHP+R is using is drawn directly from the GPEDC target for indicator 9a, which refers to the PFM/CPIA scale of performance[4]. The CPIA assessments are completed annually, and data is available on a country basis on the World Bank website (from 2005)[5].

Definitions for Development Partner indicator (6DP):

Health sector development cooperation: For the purpose of the monitoring framework of the Global Partnership, health sector development co-operation funding primarily refers to Official Development Assistance (ODA). This includes all the official transactions as defined in OECD-DAC Statistical Directives (OECD, 2007), including grants or loans to developing countries which are:

- undertaken with the promotion of the economic development and welfare as the main objective;
- concessional in character (if a loan, having a grant element of at least 25%).

In addition, developing countries interested to monitor the effectiveness of a broader range of health sector development co-operation funding (e.g. non concessional lending) are encouraged to do so, provided that the following criteria are met:

- official source (bilateral of multilateral);
- promotion of economic development and welfare as the main objective;
- the grant element is too low to qualify as ODA.

Disbursed for the government sector: Health sector development cooperation disbursed in the context of an agreement with administrations (ministries, departments, agencies or municipalities) authorised to receive revenue or undertake expenditures on behalf of central government. This includes works, goods or services delegated or subcontracted by these administrations to other entities such as:

- Non-Governmental organisations (NGOs);
- Semi-autonomous government agencies
- Private companies

Public Financial Management systems (PFM): The indicator looks at the extent to which DPs disburse their funding through four components of developing countries' systems, the first three of which are focused on PFM (the fourth is not assessed in 2014 IHP+ monitoring):

1. national budget execution procedures
2. national financial reporting procedures
3. national auditing procedures
4. national procurement procedures.

Use of national budget execution procedures: DPs or development co-operation use national budget execution procedures when the funds they provide are managed according to the national budgeting procedures established in the general legislation and implemented by government. This means that programmes supported by DPs of development co-operation are subject to normal country budgetary execution procedures, namely procedures for authorisation, approval and payment. DPs of development co-

[4] http://effectivecooperation.org/wordpress/wp-content/uploads/2013/08/20130701-Busan-Global-Monitoring-Guidance_ENG_FINAL.pdf
[5] http://www.worldbank.org/ida/IRAI-2012.html

operation are invited to review all their health sector development co-operation activities with a view to determining how funding for the government sector meet three **out of the four criteria** below (anything less does not qualify):

1. Are your funds **included in the annual budget** approved by country legislature? (Y/N)
2. Are your funds subject to established country **budget execution procedures**? (Y/N)
3. Are your funds processed (e.g. deposited & disbursed) through the **established country treasury system?** (Y/N)
4. You do NOT require the **opening of separate bank accounts** for your funds? (Y/N).[6]

Use of national financial reporting procedures. Legislative frameworks normally provide for specific types of financial reports to be produced as well as periodicity of such reporting. The use of national financial reporting means that DPs of development co-operation do not impose additional requirements on governments for financial reporting. In particular DPs of development co-operation do NOT require: i) maintenance of a separate accounting system to satisfy the DP's reporting requirements, and ii) creation of a separate chart of accounts to record the use of funds from the DP.
DPs of development co-operation are invited to review all their development activities with a view to determining how much health sector funding for the government sector meet BOTH criteria below (anything less does not qualify):

1. You do NOT require maintenance of **a separate accounting system** to satisfy your own reporting requirements? (Y/N)[7]
2. You ONLY require financial reports prepared using **country's established financial reporting arrangements**? (Y/N)

Use of national auditing procedures. DPs of development co-operation rely on the audit opinions, issued by the country's supreme audit institution, on the government's normal financial reports/statements as defined above. The use of national auditing procedures means that DPs of development co-operation do not make additional requirements on governments for auditing. DPs of development co-operation are invited to review all their health sector development activities with a view to determining how much health sector development co-operation funding for the government sector meet **BOTH criteria** below[8] :

1. Are your funds subject to audit carried out **under the responsibility of the Supreme Audit Institution**? (Y/N)
2. You do **NOT** under normal circumstances **request additional audit arrangements**[9]? (Y/N)[10]

AND at least one of the two criteria below:

3. You do NOT require **audit standards different** from those adopted by the Supreme Audit Institution? (Y/N)[11]
4. You do NOT require the Supreme Audit Institution to change its **audit cycle** to audit your funds? (Y/N)[12]

[6] Budget execution — **Yes**: you do not require opening separate accounts. **No**: you do require opening separate accounts.
[7] Financial reporting — **Yes:** you do not require a separate accounting system. **No**: you do require a separate accounting system.
[8] Note: where development co-operation funding is provided to parastatal entities (for example, public enterprises) and these entities are not subject to audit by the Supreme Audit Institution, the following criteria should be considered: DPs of development co-operation are invited to review all their development activities with a view to determining how much development co-operation funding for the government sector meet BOTH of the following criteria: 1. Are your funds subject to audit carried out under the regular audit procedures established for the audit of parastatal entities? (Y/N) 2. You do NOT under normal circumstances request additional audit arrangements? (Y/N) AND at least one of the two of the following criteria: 3. You do NOT require audit standards different from those adopted by the partner country for the audit of parastatal entities? (Y/N) 4. You do NOT require a change in the audit cycle of the parastatal entity to audit your funds? (Y/N)
[9] Reserving the right to make an exceptional audit (e.g. when fraud or corruption is discovered) does not count against this criteria.
[10] **Yes**: DPs do not require additional audits. **No**: DPs do require additional audits.
[11] **Yes**: DPs do not require different audit standards. **No:** DPs do require different audit standards.
[12] **Yes**: DPs do not require to change the audit cycle. **No**: DPs do require change to the audit cycle.

Issue 1: Health development co-operation is focused on results that meet developing countries' priorities

1	1G	1DP
	Governments	**Development Partners**
Proposed measure	An agreed transparent and monitorable country results framework is being used to assess progress in the health sector.	Proportion of countries in which the country health sector results framework is used NB: Where these do not exist DPs would be assessed in terms of how they provide support to develop them and the extent to which agreed processes to deliver these are on track.
Indicator construction	**Numerator:** Evidence that a transparent and monitorable country results framework for the health sector is in place **Denominator:** For this country	**Numerator:** Number of countries in which the signatory is using country health sector results frameworks **Denominator:** Number of participating IHP+ countries in which the signatory operates The extent to which DPs of development co-operation use country health sector results frameworks will be assessed on the basis of: use of objectives and targets from health sector development strategy as a reference for delivery and performance assessment; and use of the country's own indicators, national statistical systems and monitoring & evaluation systems to monitor progress.
Data source	Country level data – partner country government self-assessment	Country level data – partner country government assessment against three dimensions. Periodicity to be determined at country level depending on needs and priorities and existing mutual accountability review processes.
Aggregation	Global	Global, developing country, and DP. Developing country and DP aggregation: % of DPs and % of developing countries respectively. The unit of observation is the DP in a given developing country.
Target	A transparent and monitorable country results framework is in place to assess progress in the health sector	All DPs of development co-operation use country results frameworks.

General:

Country health sector results frameworks. Country health sector results frameworks define a country's approach to health sector results and its associated monitoring and evaluation systems focusing on performance and achievement of health sector results. They include agreed objectives and output / outcome indicators with baselines and targets to measure progress in implementing them, as stated in health sector development strategies and other frameworks (e.g. (sector) budget support performance matrices). Such frameworks should have been developed through participatory processes, involving inclusive dialogue with relevant stakeholders at country level.

Definitions for Government indicator (1G):

Evidence: Written confirmation through completing IHP+R data collation tool, and an electronic copy of relevant documentation is available in the public domain (please provide a weblink to this document, or an electronic copy).

Transparent: Published, and readily publicly accessible (eg. on the website of the MoH) with good awareness amongst key stakeholders including civil society.

Monitorable: Including a limited number of agreed indicators that are tracked through the Health Management Information System and other sources.

In place: Has been finalised and adopted by the government – ie not under development

Definitions for Development Partner indicator (1DP):

NB: Data for Development Partner performance on indicator 1 is to be provided by Governments.

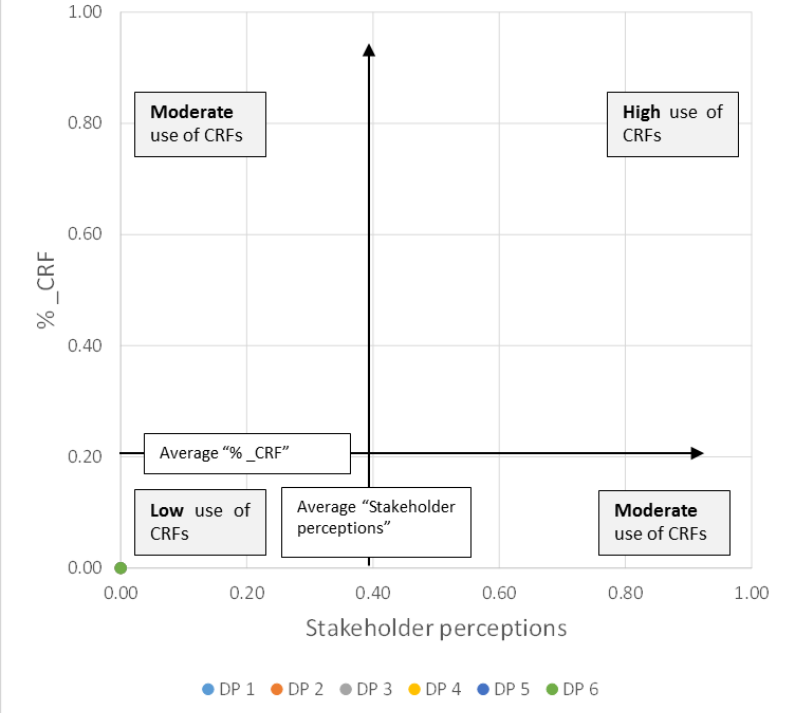
The indicator aims to capture the relationship between the proportion of funding allocated to support national health sector priorities/expenditure programmes, the way in which this funding is disbursed, and its links to the country's health sector results framework. To account for some of these important aspects, the indicator has been designed to draw on a combination of quantitative and qualitative information to assess:

(i) DPs' ability to deliver health sector development co-operation through modalities closely associated with country health sector results frameworks; and

(ii) Governments' perception of the degree to which DPs do so in an effective manner.

The indicator is constructed using two axes: 1) the vertical-axis, % _CRF, measures DP support to use and strengthen country health sector result frameworks as the proportion of development co-operation funds disbursed through modalities typically tied to country health sector result frameworks (e.g. budget support, sector specific budget support, Government managed pool funding, and projects which are aligned with government programming, implementation and annual reporting cycles); and 2) the horizontal-axis reflects government perceptions of the degree to which development partners' delivery of development co-operation bolsters country health sector result frameworks through (i) their direct utilisation, or (ii) development partners' direct involvement in the process of developing and strengthening these systems.

Figure 1: CRF indicator



This indicator aims to provide a general framework to cross-examine different types of data and approaches with respect to the ability of DPs to support and embrace *country health sector result frameworks*. In the interest of quantifying and qualifying donor use of country health sector result frameworks, the above chart (figure 1) is divided into 4 quadrants by utilising average % _CRF and average stakeholder perceptions as evaluatory benchmarks. This framework yields the following classification of DPs.

Table 2: Use of country results frameworks indicator

DP classification	Behaviour patterns
High use of country health sector result frameworks	• DPs granting a relatively high (i.e. higher than the mean) proportion of funding through modalities tied to country health sector result frameworks; and • DPs perceived to use and strengthen country health sector result frameworks effectively (by comparison with other DPs).
Moderate use of country health sector result frameworks	• DPs granting a relatively high (i.e. higher than the mean) proportion of funding through modalities tied to country health sector result frameworks; and • DPs perceived to use and strengthen country health sector result frameworks ineffectively (by comparison with other DPs); *OR* • DPs granting a relatively low (i.e. lower than the mean) proportion of funding through modalities tied to country health sector result frameworks; and • DPs perceived to use and strengthen country health sector result frameworks effectively (by comparison with other DPs).
Low use of country health sector result frameworks	• DPs granting a relatively low (i.e. lower than the mean) proportion of funding through modalities tied to country health sector result frameworks; and • DPs perceived to use and strengthen country health sector result frameworks ineffectively (by comparison with other DPs).

The measurement of Development Partners using the above three categories is done using an excel spreadsheet (see data collation tool sheets entitled – "X-axis", "Y-axis" and "indicator") that gathers and processes a combination of data on development co-operation *and* concise accounts by governments (i.e. stakeholder perceptions) on the extent to which individual DPs have been successful (or not) in embracing and/or strengthening country health sector result frameworks.

The spreadsheets that relate to this indicator are to a large extent self-explanatory – specific instructions are included directly in the following three spreadsheets:

(i) **Y-axis** is designed to capture the breakdown of development cooperation delivered through modalities closely tied to country health sector result frameworks;

(ii) **X-axis** centres around government perceptions of DPs' ability to use and strengthen country health sector result frameworks; and

(iii) **Indicator:** Once the required data has been entered in the sheets Y-axis and X-axis, the Indicator sheet automatically generates a chart to facilitate the construction of an indicator for the use of country health sector result frameworks as articulated in section 2.3.

Notably, each participating country is requested to complete all fields marked in **blue** in the first two sheets (Y-axis and X-axis) without altering the spreadsheet design, its in-built automated calculations, and/or diagrammatic representations. In addition, IHP+ focal points are kindly requested to complete the spreadsheet in sequential order – starting from Y-axis and then moving on to X-axis.

Definitions

Health sector development strategies. Health sector development strategies are typically prepared to cover a clearly identified period of time covering several years. The quality of these strategies in operational terms depends on the extent to which they constitute a unified strategic framework to guide the country's health sector development policy and include strategic priorities linked to a medium-term expenditure framework and reflected in annual budgets. They are expected to have been developed through an inclusive consultative process involving the full range of relevant development stakeholders at country level.

National statistical systems. The national statistical system includes all the statistical organisations and units within a country that jointly collect, process and disseminate official statistics on behalf of the national government.

NB: Data for Development Partner performance on indicator 1 is to be provided by Governments.

To provide responses for indicator 1DP, governments are asked to complete separate spreadsheets entitled: "Y-axis" and "X-axis". Separate instructions are provided in the data collation tool. For example, it is important to complete "Y-axis" sheet first, followed by "X-axis"; answers should be provided in the blue boxes; and where Yes/No answers are requested (in the "X-axis" sheet, please use numerical values: [Yes = 1; No = 0].

Issue 5: Mutual accountability among health development co-operation actors is strengthened through inclusive reviews

5	5G	5DP
	Governments	**Development Partners**
Proposed measure	An inclusive mutual assessment of progress in implementing agreed health sector commitments exists and meets at least 4 of the 5 proposed criteria.	Proportion of countries where mutual assessments have been made of progress implementing commitments in the health sector, including on aid effectiveness in the health sector.
Indicator construction	**Numerator:** A country is considered to have a mutual assessment in place when *at least four* of the five criteria below are met: 1. Existence of an aid or partnership policy that defines your country's health sector development co-operation priorities 2. Existence of country-level targets for effective health sector development co-operation for both developing country government and DPs of development co-operation 3. Assessment against these targets undertaken jointly by government and DPs at senior level in the past two years 4. Active involvement of local governments and non-executive stakeholders in such reviews. 5. Comprehensive results of such exercises are made public **Denominator:** Five	**Numerator:** Number of IHP+ countries where the signatory will take part during the current year in mutual assessments of progress in implementing their health sector commitments & agreements (such as the IHP+ country compact), including on aid effectiveness in the health sector **Denominator:** Number of IHP+ countries in which the signatory operates
Data source	Country-level data. Self-reporting against established criteria.	Country-level: development partner self-assessment
Aggregation	The unit of observation is the individual developing country (score across five dimensions). Global aggregation based on % of countries meeting at least four of the five criteria	Global; per developing country; per DP. Developing country and DP aggregation: % of DPs and % of developing countries respectively. For global aggregation, a weighted average is used: *i.e.* sum of all numerator values divided by the sum of all denominator values. The unit of observation is the DP in a given developing country.
Target	An inclusive mutual assessment of progress in implementing agreed health sector commitments that meets at least 4 of the 5 proposed criteria is in place.	Annual mutual assessment of progress in implementing health sector commitments & agreements (such as the IHP+ country compact) including on aid effectiveness in the health sector, is being made in all the countries where the signatory operates

General Definitions:

NB: It is worth emphasising that, as with a number of indicators, performance against this indicator can be attributed to the efforts of *both* developing country governments and their DPs of development co-operation. The aim of the indicator is to offer insight into how – together – they facilitate domestic oversight of aid. It is intended to offer a starting point for broader dialogue on parliamentary oversight of aid, rather than a narrow "scorecard" of either developing country governments' or co-operation DPs' efforts

Mutual assessment reviews. Mutual assessment reviews are exercises that engage at national level both developing country authorities and DPs of development co-operation at senior level in a review of mutual performance. These reviews should be conducted through inclusive dialogue involving a broad range of government ministries (including line ministries and relevant departments, at central and local level), DPs or (bilateral, multilateral and global initiatives) as well as non-executive stakeholders, including parliamentarians, private sector and civil society organisations. These assessments are undertaken on a regular basis (e.g. every one to two years) and might be supplemented through independent/impartial reviews. The comprehensive results of such assessments should be made publicly available in a timely manner through appropriate means to ensure transparency.

For the purpose of assessing progress against indicator 5, a country is considered to have a mutual assessment review in place when at least four of the five criteria below are met:

1. Existence of an aid or partnership policy that defines a country's health sector development co-operation priorities
2. Existence of country-level targets for effective health sector development co-operation for both developing country government and DPs of development co-operation
3. Assessment against these targets undertaken jointly by government and DPs at senior level in the past two years.
4. Active involvement of local governments and non-executive stakeholders in such reviews.
5. Comprehensive results of such exercises are made public.

Definitions for Government indicator (5G):

Aid or partnership policy. Sets out agreed approaches to the delivery of development co-operation in the developing country, containing agreed principles, processes and/or targets designed to improve its effectiveness. This may take the form of a stand-alone policy or strategy document, or may be addressed within another document (for example, as part of a national development strategy, MOU or Compact, or similar). The document has been the subject of an inclusive consultation between the developing country government, DPs of development co-operation and other interested development stakeholders.

Country-level targets for effective health sector development co-operation. Country-level targets for effective health sector development co-operation have been established in line with Paris, Accra and Busan commitments. They may, however, go beyond the Busan Partnership agreement wherever the developing country government and DPs of development co-operation agree to do so. Targets exist for both the developing country government and DPs of development co-operation, providing the basis for assessing: the developing country's performance in implementing its health sector development strategy; and the performance of DPs of development co-operation against agreed commitments to deliver on the quantity, quality and effectiveness of their support.

Definitions for Development Partner indicator (5DP):

Mutual assessment reviews. See general definition above. DP performance will only be assessed where government responses (5G) indicate that a mutual assessment review is in place. DPs are encouraged to discuss this with the MoH IHP+ focal point and other DPs when deciding how to respond on this.

Issue 2: Civil society operates in an environment which maximises its engagement in and contribution to development

2	2G	2DP
	Governments	**Development Partners**
Proposed measure	Evidence that Civil Society is meaningfully represented in health sector policy processes - including Health Sector planning, coordination & review mechanisms.	Evidence of support for Civil Society to be meaningfully represented in health sector policy processes - including health sector planning, coordination and review mechanisms
Indicator construction	**Numerator:** Number of points in the policy and planning process at which CSOs are represented: JARs, Monthly/quarterly coordination meetings; Thematic Working Groups; Budget development / resource allocation; development of medium term health sector plan. **Denominator:** Five points in the policy and planning process: JARs, Monthly/quarterly coordination meetings; Thematic Working Groups; Budget development / resource allocation; development of medium term health sector plan.	**Numerator:** Number of IHP+ countries in which the signatory can give documented evidence of their support to civil society organisations that enables them to participate in health sector policy processes **Denominator:** Number of IHP+ countries in which the signatory operates
Data source	Country level data – partner country government self-assessment	Country-level data (self-reporting by DPs of development co-operation).
Aggregation	Global	Global; per developing country; per DP. Developing country and DP aggregation: % of DPs and % of developing countries respectively.
Target	Civil Society Organisations are meaningfully engaged in all 5 stages of the policy and planning process.	All signatories can provide documented evidence of supporting active Civil Society engagement in all the countries where they operate

General Definitions:

Meaningful engagement. This is a complex area to track through a single indicator. After much deliberation, the agreed indicator reflects only one factor that will contribute to the meaningful engagement of CS. It is clear that this will provide an incomplete assessment of meaningful engagement. So, in order to move towards a more comprehensive measure of CS engagement, IHP+R will pilot a qualitative survey in three focus countries that will enable lessons on how CS engagement can be more effectively tracked beyond 2014. See following section 'Additional information' for more details on the planned Civil Society survey.

Definitions for Government indicator (2G):

The data collation tool provides tick boxes on the extent to which CSOs are represented at key points in the policy and planning process tracked through 5 categories (see below). Government representatives are asked to tick each category where CSOs representation is enabled from the following list of points in the policy and planning process:

- Joint Annual Reviews

- Monthly/quarterly coordination meetings
- Thematic Working Groups
- Budget development / resource allocation
- Development of medium term health sector plan

Definitions for Development Partner indicator (2DP):

Support: Technical or financial resources provided to civil society in order to strengthen their engagement in health sector policy dialogue (ie not for service delivery).

The data collation tool provides tick boxes in three categories of 'support', which are designed to unpack the nature of support that CSOs receive. Concrete examples of each category that is reported should be provided:

- **Financial support:** Funding to CSOs to implement activities, where funds are transferred from the DP to the CSO.
- **Technical assistance (non-financial)**: This may be through the provision of training, briefing, technical advice but where funds are not transferred to the CSO to implement the activity.
- **Lobbying/advocacy (non-financial):** This may be through inclusion of commitments or expectations on the involvement of CSOs in programme design, implementation, monitoring etc in project documentation. It could equally be where there is documented evidence that the agenda of meaningful engagement in policy, planning, coordination and review mechanisms has been discussed. Again the emphasis is on specific activities where funds are not transferred to CSOs to implement the activity.

Documented evidence: Electronic copies can be shared of grant documentation, signed by DP and recipient civil society organisation, detailing support objectives and timeframes.

Additional information:

IHP+R will also undertake a qualitative survey on Issue 2 with the following objectives: 1) to complement the information provided by IHP+ signatories in the MS Excel data collation tool; 2) to test a methodology that could be used in future rounds of IHP+ monitoring.

The design of the survey will build on previous discussions about how to measure meaningful engagement, lessons in monitoring this issue through the GPEDC (including the CIVICUS Enabling Environment Index), and on consultation with the IHP+ Civil Society Consultative Group (CSCG) and the Global Health South network.

This will mainly be a survey of CSOs in participating countries using survey monkey. We would also like to explore in three focus countries gathering the views of government and development partner stakeholders.

Annex 3. Targets for revision

		Government indicators	Development Partner indicators
#	Issue	Target	Target
1	Health development cooperation is focused on results.	A transparent and monitorable country results framework is in place to assess progress in the health sector	All DPs of development co-operation use country results frameworks.
2	Civil Society engagement.	Civil Society Organisations are meaningfully engaged in all 5 stages of the policy and planning process.	All signatories can provide documented evidence of supporting active Civil Society engagement in all the countries where they operate
3 a	Health development co-operation is more predictable.	Halve the proportion of health sector funding not disbursed against the approved annual budget	***Halve the gap*** – halve the proportion of health sector development cooperation not disbursed within the fiscal year for which it was scheduled.
3 b		A rolling 3 year budget or an MTEF of a sufficient quality in place.	***Halve the gap*** – halve the proportion of health sector development cooperation not covered by indicative forward spending plans provided at the country level.
4	Health aid is on budget.	A National Health Sector Plan/Strategy is in place with current targets & budgets that have been jointly assessed	***Halve the gap*** – halve the proportion of health sector development cooperation flows to the government sector not reported on government's budget(s) (with at least 85% reported on budget).
5	Mutual accountability is strengthened.	An inclusive mutual assessment of progress in implementing agreed health sector commitments that meets at least 4 of the 5 proposed criteria is in place.	Annual mutual assessment of progress in implementing health sector commitments & agreements (such as the IHP+ country compact and on aid effectiveness in the health sector), is being made in all the countries where the signatory operates
6 a	Developing countries' PFM systems are strengthened and used.	Improvement of at least one measure (ie 0.5 points) on the PFM/CPIA scale of performance	***Reduce [***by two-thirds where CPIA score is >=5; or by one-third where between 3.5 and 4.5] the % of health sector development cooperation to the public sector not using partner countries' PFM systems (with at least 80% using country PFM systems).

NB: *Note that the above descriptions of Development Partner indicators and targets highlight that IHP+R will analyse DP data from an institutional perspective – i.e. where the denominator is the number of countries in which the DP is providing health sector support, and the numerator is, for example, the number of these countries in which country results frameworks are used. It is important to note that IHP+R will also analyse DP data at the country level, where the denominator would be the number of DPs providing health sector support, and the numerator would be, for example, the number of these DPs that used the country results frameworks.*

Annex 4. List of IHP+ and GPEDC focal points in participating IHP+ countries

Country (date joined)	IHP+ Signatory contact	GPEDC Focal Point	IHP+R responsible person
Benin (2009)	Mathias Finoundé; Raymond Amoussou	Mohamed GADO, Mr. Thierry Somakpo, Cherifath Ali YERIMA	Elisabeth Sandor
Burkina Faso (2009)	Abdoulaye Nitièma	Amadou Yaya DIALLO, Mrs. Alimatou ZONGO/KABORE	Elisabeth Paul
Burundi (2007)	Sublime Nkindiyabarimakurinda	Mr. Pamphile Muderega	Kenneth Okwaroh
Cambodia (2007)	Vandine Or	Mr. Salin Ros, Mr. Chhieng Yanara	Alice Schmidt
Cameroon (2010)	Emmanuel Maina Djoulde	Mr. Bate Moses Ayuk, Mr. Edith Strafort PEDIE, Mr. Dieudonné Takouo	Jason Braganza
Cap Verde (2012)	Antonio Pedro Delgado, Tomas Valdes	Ms. Miryam VIEIRA	Anna Cirera
Cote d'Ivoire (2012)	Samba Mamadou	Ms. Alice Viviana Dodo, Ibrahim Lokpo	Olivier Weill
DRC (2009)	Hyppolite Kalambay	Theo KANENE MUKWANGA	Sandro Colombo
El Salvador (2011)	Maria Elena Marroquin Dr. Patricia Figueroa	Claudia Aguilar	Anna Cirera
Ethiopia (2007)	Mekdim Enkossa	Mr. Admasu Gedamu	Anna Cirera
Guinea (2012)	Lamine Yansane	..	Elisabeth Paul
Guinea Bissau (2013)	Alpha Oumar	Mr. Alfredo Mendes, Mr. Aymar RAMOS DA SILVA	René Dubbeldam
Mali (2007)	Aboubacrine Maiga	Mr. Mamadou Amadou DEMBELE, Mr. Sidiki TRAORE	René Dubbeldam
Mauritania (2010)	Ould Majoub Isselmou	Papa Abdoulaye BOCOUM, Mr. MEJDOUB houssein	Fru Angwuafor
Mozambique (2007)	Célia Gonçalves	Sérgio HELE, Mrs. Hanifa IBRAHIMO, Alfredo MUTOMBENE	Sandro Colombo
Nepal (2007)	Baburam Marasini	Tilakman Singh BHANDARI, Mr. Narayan Dhakal	Alice Schmidt
Niger (2009)	Ranao Abaché, DEP	Mr. Mamadou DANKARAMI, Zouladaini MALAM GATA	François Boillot
Nigeria (2008)	Ngozi Azodoh	Bassey AKPANYUNG	Ann Phoya
Rwanda (2009)	Regis Hitimana	Mr. Ronald NKUSI	TBC
Senegal (2009)	Amadou Djibril Ba	Mr. Mayacine CAMARA, Mr. Aboubékrine SAKHO	Elisabeth Sandor
Sierra Leone	Brima Kargbo	Ms. Abie Elizabeth KAMARA, Mr. Kawusu KEBBAY	Josef Decosas
Sudan (2011)	Mohammed Ali Yahya Elabassi	Faisal ABDELRAHMAN, Mariam HAIDER	Jason Braganza
Togo (2010)	Romain Tchamdja	Mr. Pierre Awade, Mr. Baly Ouattara	Olivier Weill
Uganda (2009)	Sarah Byakika	Mr. Katekyeza Lawrence Kiza, Mr. Fred Twesiime	Kenneth Okwaroh