Inequities in life expectancy between and within countries remain vast. Despite falling national rates of child mortality, many countries have seen widening gaps in survival rates between the wealthiest and poorest populations. Out-of-pocket-spending (OOPs), financial barriers to insurance schemes, and resource allocation and purchasing mechanisms disproportionately benefit the wealthiest contributing to inequities in coverage with health services and in survival rates.

This technical briefing outlines some of the key concepts that will be addressed in the fourth plenary session and begin the debate.

**Ensuring accountability of the health financing system to serve the poor and vulnerable**

Integrating processes that ensure that health financing functions are accountable to the people they serve and empower the poor and vulnerable to participate is vital to ensuring equity. Health financing systems that are accountable means that processes to raise revenues, pool risks, and allocate and purchase health care services are transparent, open to consultation, timely, and serve the health needs and demand of citizens.

**Health financing and decision-making**

While leaving no one behind and equity are inherent in the achievement of UHC, the pathway is not necessarily pro-equity due to the various trade-offs, the plurality of actors and interests involved, and complex power dynamics. What is the role of governments in creating pro-equity pathways that include regulatory policies as well as financial protection?

Governments are often the largest funder of the health sector and act upon the behalf of its citizens in mobilizing and directing government resources for the health sector. Governments can and should integrate accountability as a means and ends within its health financing system. But to whom are governments accountable? And to what extent can the poor and vulnerable be empowered to ensure that the government is accountable to them?

**ACCOUNTABILITY APPROACHES TO ENSURING EQUITY**

There are different mechanisms that can ensure accountability in health financing resources. **Citizen-led action** (vertical accountability) can include participatory budgeting, budget transparency, and citizen-led anti-corruption campaigns. **Government functions to ensure accountability** (horizontal accountability) such as fiscal decentralization, financial audits to address corruption, improving public procurement processes, and increased budget autonomy to make budgets more responsive to local healthcare needs. These measures have the potential to increase transparency and reduce corruption of government spending. In some instances, they can be used to improve social spending.

Increased transparency, social accountability efforts (e.g. citizen scorecards, user committees), increased effective health reporting, pay-for-performance financing, and financial audits are associated with improved accountability and health system performance.
The Accountability for Reasonableness framework has been used to increase and direct resources to community priorities in the health sector. These principles are as follows:

1. **Publicity**: Details of decisions made on how to ration health resources need to be readily available to the public, along with the justification for those decisions – e.g. why a new technology or medicine was, or was not, accepted for public subsidy;

2. **Relevance**: The organization or authority making the decision about the use of scarce resources must provide a *reasonable* explanation of the criteria it uses to make decisions that provide “value for money” in meeting the varied health needs of the population for the resource constraints;

3. **Revision and appeals**: Mechanisms for challenge and appeal need to be available with opportunities to modify decisions over time if new evidence becomes available;

4. **Regulation**: Formal rules are needed to ensure the first three conditions are fulfilled.

**Participatory budgeting** processes have integrated many of these principles and have been applied in areas as diverse as Brazil, Cameroon, Europe, Peru, Sri Lanka and New York City. This type of approach can influence how much government money is allocated to health, for example. Citizen engagement has, however, generally been limited to budget decisions by lower levels of government – e.g. municipalities – and usually restricted to a relatively small proportion of the budget. There is also limited evidence on its impact, either in terms of the extent of public debate that this facilitates or the outcomes that result from it. Less direct have been efforts by civil society organizations such as the African Health Budget Network to influence government allocations to health through advocacy or to encourage African governments to adhere to the agreement made in Abuja Declaration of 2001 to allocate 15% of their budgets to health.

**Anti-corruption efforts** protect already stressed government health budgets from loss to corruption. Corruption diverts resources from the poor and marginalized, undermines people’s trust in health systems, and reinforces inequities throughout society. Social audits, improved procurement processes, and government financial audits are examples of citizen and government led efforts to combat corruption. In Ukraine the use of e-procurement and e-health platforms have helped to increase transparency in the health system leading to reduced corruption in health sector procurement process, lowering costs and increasing access to services for the poorest.

**Why does accountability for health financing deserve special attention?**

At the core of UHC is equity. However, equity can only be realized with strong accountability structures throughout the health systems which in turn is indispensable for effectively pursuing UHC. The approaches outlined above are central to implementing programs and services, so unless those country systems are subject to some form of accountability processes that translate the needs of the poor and underserved into pressures to finance programs and services that will benefit them, efforts to increase equitable finance and spending will not be sustained.

Integrating accountability mechanisms needs to work beyond the health sector. But in many countries, donor assistance is higher in health than in other sectors. New approaches come with new opportunities and threats to increasing equity within health systems, donor resources can be channeled in ways to support accountability of the health system to the poor and underserved.
SOURCES

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