

# HEALTH BUDGET TRANSPARENCY ASSESSMENT MALAWI

This practice briefing provides an overview of the E4A-MamaYe experience in implementing a process to strengthen health budget transparency and accountability in Malawi.

**OVERVIEW**

The practice briefing is organised to give an overview of what health budget transparency and accountability is, why it is important and key lessons from the E4A-MamaYe experience in three northern districts of Malawi.

Examples are provided of how the data was used, including a case study from Rumphi. The questionnaires and templates developed by E4A-MamaYe are available toward the end of the briefing.

# HEALTH BUDGET TRANSPARENCY ASSESSMENT MALAWI

## PRACTICE BRIEFING

### Introduction

The **Health Budget Transparency Assessment (HBTA)** in Malawi aims to promote transparency and accountability in the district health budget process and contributes to the local government reform agenda. Introduced in Malawi in 2016, **HBTA involves an assessment process that interrogates the extent to which district governments consult during planning of the budget, have supportive governance structures in place and disseminate details of the budget** once finalised. This is achieved through involving district government, district health authorities, civil society organisations and other key stakeholders in the consultative review and scoring process, resulting in a HBTA scorecard.

The allocation and distribution of resources is crucial to improving services that can save mothers and babies lives. In Malawi, an estimated 4,200 mothers could be saved every year and 38 newborns could be saved daily (WHO, UNICEF, World Bank & UNDP 2015). However, despite this the government spends only US\$15 per person – well below the global benchmark of US\$86 per capita (WHO, GHED 2017, 2014 estimate; McIntry & Meheus 2014).

### How can budget advocacy help?

Save the Children's guide on Health Sector Budget Advocacy (2012) defines health budget advocacy as “**campaigning to change the way public resources are used to deliver health services ... By analysing how healthcare is funded and how budgets are drawn up, civil society groups will have more opportunity to influence how government prioritises health spending.**”

Before starting on a campaign of health budget advocacy, it is crucial to understand the political, legal and social environment. In 2015, E4A-MamaYe Malawi undertook a scoping exercise to better understand the budgetary landscape and situation with a view to designing an advocacy strategy around the health budget in target districts.

#### Stakeholder Comments on the District Budget Process in Malawi, Scoping Exercise 2015

*“Budgets are just repetitive copycat [exercises] and only include the activities which carry allowances for them. They don't reflect the wishes of the people and [we] feel that '[the person] who plans puts what he thinks is a priority and not what the community prioritizes”. (Ntcheu District).*

*“Previously we were involved in planning and budget but since two years ago, due to financial difficulties we just come up with some activities and submit” (Rumphi District)*

Key findings from this scoping study included:

- There was a **lack of transparency** around budget preparation, implementation and reporting. This was true of both government and non-government actors, including NGOs.
- **Opportunities for civil society to participate in the budgetary processes were weak.**

Some commented that consequently the budgets did not reflect the needs of the people.

- When it came to **understanding how the health budget is allocated and spent, it was difficult to isolate the maternal, neonatal health budget** from the general health budget.
- When money was spent it was **unclear what it had been spent on - there was no trail that could help hold those in charge of the funds accountable.**

This undermined citizen trust in government processes. The recommendation from this scoping exercise was for advocacy to focus on transparency around the budgeting process in order to improve accountability and consequently the allocation, disbursement and expenditure of funds:

*“accountability improves resource usage and spending on health ... budgets are for the people and therefore beneficiary involvement is critical in health planning and execution.”* (E4A-MamaYe Scoping Report, 2015).



© E4A-MamaYe Malawi

## The Health Budget Transparency Assessment in Malawi

The scoping exercise identified the **need for information around the budget process to be made accessible** so that a range of stakeholders – including district councillors and civil society organisations - could meaningfully participate in the budget process.

In order to assess levels of budget transparency against national guidelines (Malawi Public Finance Management Act, 2003), E4A-MamaYe developed the HBTA scorecard (**Figure 1**). In direct response to the findings from the scoping exercise, the scorecard had three components identified as critical in promoting and increasing health budget transparency:

- Health sector budget preparation is widely consultative

E4A-MamaYe conducted wide consultation at district and national levels on the development of the scorecard. District councillors, civil society organisations and District Implementation Teams were able to comment, change and refine the content and design of the scorecards. The scorecards and the process were then pre-tested in Rumphi, Nkhata-Bay and Mzimba districts.



## MZIMBA DISTRICT BUDGET TRANSPARENCY SCORECARD

### BUDGET CONSULTATION



### SUPPORTIVE GOVERNANCE STRUCTURES



### BUDGET DISSEMINATION



The scorecard tracks progress towards achieving three components which are critical to promoting health budget transparency in Malawi.

Assessment of achievement in these areas is led by sub-committees of the district council, supported by the zonal office and representatives of the National Local Government Finance Committee.

MamaYe Malawi will support the process of developing these scorecards bi-annually. This will strengthen how district stakeholders can ensure that local money is well spent on improving health within the district.

#### KEY

All criteria met	<span style="background-color: green; width: 15px; height: 10px;"></span>
Some criteria met	<span style="background-color: yellow; width: 15px; height: 10px;"></span>
No criteria met	<span style="background-color: red; width: 15px; height: 10px;"></span>



Figure 1: E4A-MamaYe HBTA scorecard

## In practice

Starting in May 2016, the health budget transparency assessment was **implemented in Rumphi, Mzimba and Nkhata Bay and more recently Ntchewu**. E4A-MamaYe conducted training in all districts around the use of the scorecard, specifically how the process works, the results that would come from it and how these results were to be used. This training was provided to district councillors, the district health management teams, civil society organisations and the media.

The HBTA process is a stringent one. Districts will only achieve an overall “green” score for a criterion if they meet all the requisite indicators under that heading. In addition, if a district should not meet even one of the relevant indicators it will score overall “red” on the criterion (**see Figure 2 for an example**).

In practice, the assessments are led by teams comprising sub-committees of the respective district councils, civil society representatives and health workers and supported by the zonal office and representatives of the National Local Government Finance Committee. Using a structured questionnaire, the assessment teams collect, analyse and interpret the data before verifying results and findings in a meeting with the Health and Environment sub-committees in the respective districts.

### Rumphi District Council Chairperson, Harry Mnyenyembe, following HBTA training, 2016

*“This scorecard will help the people of Rumphi to hold to account people in authority. The mechanism is particularly helpful because we are sure it will improve our budget efficiency while ensuring that every player is more transparent and accountable.”*

## Using the data

The **results from the HBTA are presented at full council meetings and recommendations for how to improve performance discussed**. In a number of instances, the full council meeting has been followed by a planning meeting where recommendations are translated into an **action plan** together with the District Commission, the Director of Planning and Development, the District Health Officer and the District Implementation Plan coordinator. **These action plans** are used by civil society to hold district to account for the allocation, disbursement and expenditure of the budget.

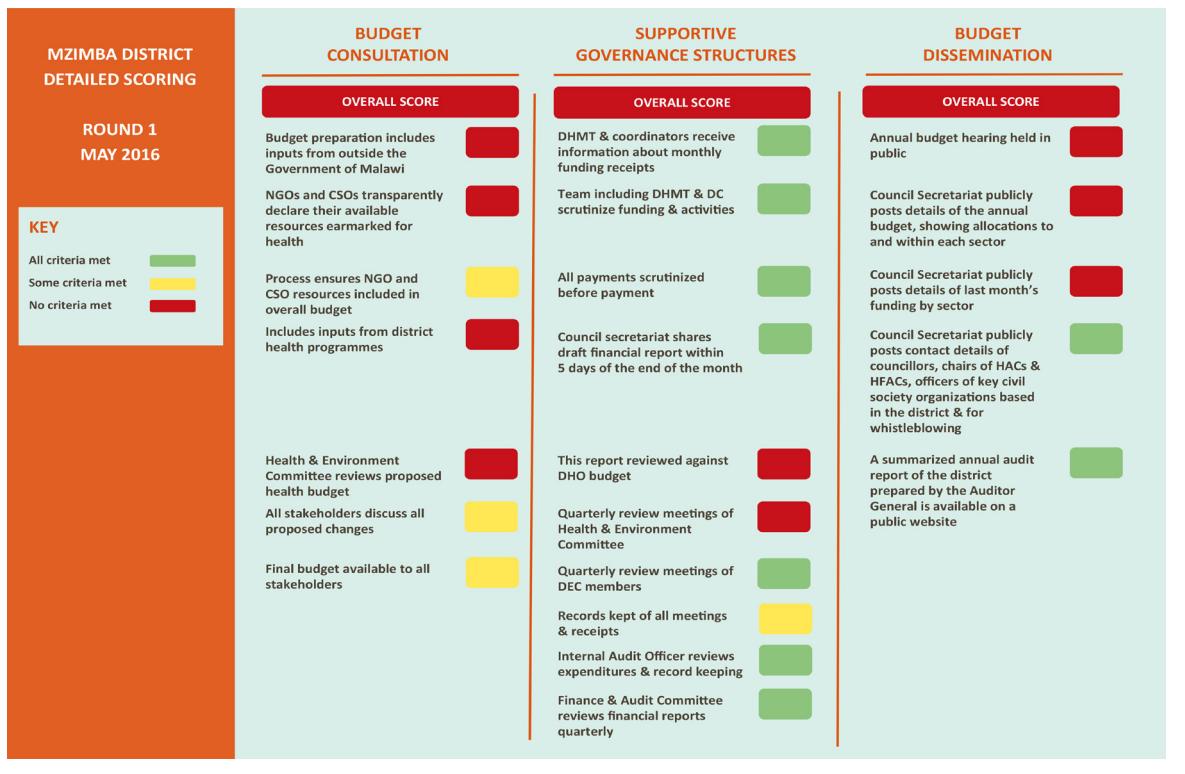


Figure 2: E4A-MamaYe scoring system

## Rumphi District: a Case Study

Three rounds of the assessments have now been conducted in the 3 districts. Within this period **Rumphi showed demonstrable improvement in the domains of supportive governance structures and budget dissemination.** By February 2017, the finance and audit committee in Rumphi had started reviewing financial reports on a quarterly basis; an annual budget hearing was held in public; and the Council Secretariat made details of annual health budget allocations available to the public.

Key to this change was the understanding that the assessments were not there to find fault and attribute blame.

*"At first we were not conversant with the assessment tool and even the key informants were afraid to give information because they saw it as fault finding or witch hunting."*  
DIT Focal Person, Rumphi

In order to change perceptions around the tool, E4A-MamaYe conducted a review meeting after the second assessment. In this review meeting, the DIT heard more about the procedures around the **assessments, how they worked, the implications of low scores and, most importantly, that they were not a "fault-finding" exercise.** In response to this, the DIT took the initiative

of planning a meeting with key stakeholders at district level including: District Health Office, Councillors, the Director of Planning and Development and civil society organisations. In this meeting the DIT explained the importance of cooperation in budget tracking, transparency and accountability and how this was prioritised by national and international governments and funding agencies.

By the time of the third **assessment, the results of this meeting and the increased cooperation and buy-in of key stakeholders** were evident. As shown in the February 2017 Scorecard, Rumphi showed a number of greens on supportive governance structures and budget dissemination - indicating that all criteria had been met.

For some individuals in Rumphi, these changes had made the Councillors and those in charge of budgets **more transparent and accountable towards their communities.**

The Director of Planning remarked:

*"We are now emphasizing downward accountability...we are changing the attitude of the officers so that they are more accountable to the community, not just their bosses."*  
Frank Mkandawire, Director of Planning

**For more information, contact:**

**Joyce Kyalo**

E4A Health Financing Advisor  
Email: [j.kyalo@evidence4action.net](mailto:j.kyalo@evidence4action.net)

---

## **TOOLS & TEMPLATES**

PROMOTING HEALTH  
BUDGET TRANSPARENCY  
AND ACCOUNTABILITY IN

MONTH/YEAR: ROUND 1

MONTH/YEAR: ROUND 2

Fill in the grey boxes  
with the appropriate  
colour, in line with the  
traffic lights system

# HEALTH BUDGET TRANSPARENCY SCORECARD

BUDGET CONSULTATION	SUPPORTIVE GOVERNANCE STRUCTURES	BUDGET DISSEMINATION
---------------------	----------------------------------	----------------------

--	--	--

--	--	--

The scorecard tracks progress towards achieving three components which are critical to promoting health budget transparency in \_\_\_\_\_.

Assessment of achievement in these areas is led by \_\_\_\_\_.

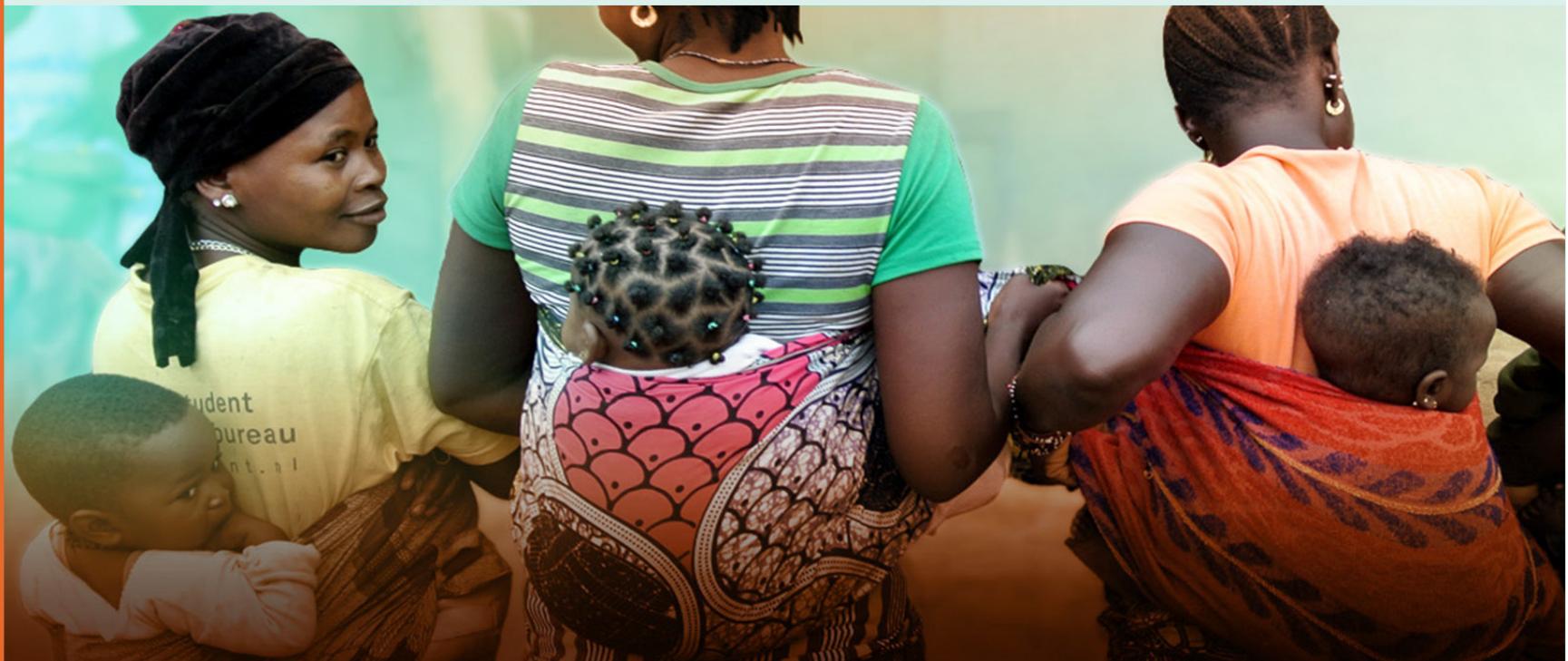
MamaYe \_\_\_\_\_ will support the process of developing these scorecards bi-annually. This will strengthen how district stakeholders can ensure local money is well spent on improving health within the district.

## KEY

All criteria met

Some criteria met

No criteria met



## DETAILED SCORING

ROUND 1  
MONTH / YEAR

### KEY

All criteria met



Some criteria met



No criteria met



Fill in the grey boxes with the appropriate colour, in line with the traffic lights system

### BUDGET CONSULTATION

#### OVERALL SCORE

Budget preparation includes inputs from outside the Government of Malawi	<span style="background-color: #cccccc; border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>
NGOs and CSOs transparently declare their available resources earmarked for health	<span style="background-color: #cccccc; border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>
Process ensures NGO and CSO resources included in overall budget	<span style="background-color: #cccccc; border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>
Includes inputs from district health programmes	<span style="background-color: #cccccc; border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>
Health & Environment Committee reviews proposed health budget	<span style="background-color: #cccccc; border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>
All stakeholders discuss all proposed changes	<span style="background-color: #cccccc; border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>
Final budget available to all stakeholders	<span style="background-color: #cccccc; border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>

### SUPPORTIVE GOVERNANCE STRUCTURES

#### OVERALL SCORE

DHMT & coordinators receive information about monthly funding receipts	<span style="background-color: #cccccc; border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>
Team including DHMT & DC scrutinize funding & activities	<span style="background-color: #cccccc; border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>
All payments scrutinized before payment	<span style="background-color: #cccccc; border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>
Council secretariat shares draft financial report within 5 days of the end of the month	<span style="background-color: #cccccc; border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>
This report reviewed against DHO budget	<span style="background-color: #cccccc; border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>
Quarterly review meetings of Health & Environment Committee	<span style="background-color: #cccccc; border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>
Quarterly review meetings of DEC members	<span style="background-color: #cccccc; border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>
Records kept of all meetings & receipts	<span style="background-color: #cccccc; border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>
Internal Audit Officer reviews expenditures & record keeping	<span style="background-color: #cccccc; border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>
Finance & Audit Committee reviews financial reports quarterly	<span style="background-color: #cccccc; border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>

### BUDGET DISSEMINATION

#### OVERALL SCORE

Annual budget hearing held in public	<span style="background-color: #cccccc; border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>
Council Secretariat publicly posts details of the annual budget, showing allocations to and within each sector	<span style="background-color: #cccccc; border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>
Council Secretariat publicly posts details of last month's funding by sector	<span style="background-color: #cccccc; border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>
Council Secretariat publicly posts contact details of councillors, chairs of HACs & HFACs, officers of key civil society organizations based in the district & for whistleblowing	<span style="background-color: #cccccc; border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>
A summarized annual audit report of the district prepared by the Auditor General is available to the public	<span style="background-color: #cccccc; border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>

## DETAILED SCORING

ROUND 2  
MONTH / YEAR

### KEY

All criteria met



Some criteria met



No criteria met



Fill in the grey boxes with the appropriate colour, in line with the traffic lights system

### BUDGET CONSULTATION

#### OVERALL SCORE

Budget preparation includes inputs from outside the Government of Malawi

NGOs and CSOs transparently declare their available resources earmarked for health

Process ensures NGO and CSO resources included in overall budget

Includes inputs from district health programmes

Health & Environment Committee reviews proposed health budget

All stakeholders discuss all proposed changes

Final budget available to all stakeholders

### SUPPORTIVE GOVERNANCE STRUCTURES

#### OVERALL SCORE

DHMT & coordinators receive information about monthly funding receipts

Team including DHMT & DC scrutinize funding & activities

All payments scrutinized before payment

Council secretariat shares draft financial report within 5 days of the end of the month

This report reviewed against DHO budget

Quarterly review meetings of Health & Environment Committee

Quarterly review meetings of DEC members

Records kept of all meetings & receipts

Internal Audit Officer reviews expenditures & record keeping

Finance & Audit Committee reviews financial reports quarterly

### BUDGET DISSEMINATION

#### OVERALL SCORE

Annual budget hearing held in public

Council Secretariat publicly posts details of the annual budget, showing allocations to and within each sector

Council Secretariat publicly posts details of last month's funding by sector

Council Secretariat publicly posts contact details of councillors, chairs of HACs & HFACs, officers of key civil society organizations based in the district & for whistleblowing

A summarized annual audit report of the district prepared by the Auditor General is available to the public

# MALAWI DISTRICT COUNCIL HEALTH BUDGET TRANSPARENCY DATA COLLECTION TOOL



Date that data collection started: .....

Name of Lead person/data collector for DIT delegation: .....

Designation: .....

\*'Respondent' is person who was responsible for providing evidence.

Domain 1: Health sector budget preparation is widely consultative in last financial year		Evidence Seen?		Respondents*
1.1	<p>Budget preparation has inputs from outside GoM structures, e.g. from HACs/HFACs and from NGOs/CSOs:</p> <p>Grading: Evidence of:</p> <ul style="list-style-type: none"> <li>a) Minutes/report of meetings to discuss priority issues for the health budget with ADC, HAC, Coordinators of health programmes</li> <li>b) Minutes of meetings with NGOs/CSO on resource allocations to health sector</li> <li>c) Minutes of meetings with the Health and Environment Sub Committees</li> <li>d) Minutes and Feedback report from the DEC meeting</li> <li>e) Copy of revisions based on the feedback report from the Health and Environment Sub committee</li> </ul> <p><b>Scoring for item 1.1:</b> (check one box) If all of these are available grade Yes; if 4 are available grade Partially, If anything less than this then grade No.</p>	<p>Yes: [ ]</p>	<p>No: [ ]</p>	
		Yes	Partially	No
1.2	<p>NGOs/CSOs transparently declare the available resources on their side earmarked for health sector support in a particular year</p> <p>Grading: Evidence of:</p> <ul style="list-style-type: none"> <li>a) Copies of work plans and budget presented/submitted by CSOs to the health sector</li> <li>b) NGO/CSO budget presented to DEC showing areas of focus in the health sector</li> <li>c) Previous reports submitted by NGOs to the health sector or DEC</li> </ul> <p><b>Scoring for item 1.2:</b> (check one box)</p> <p>If all of these are available grade Yes; if 2 are available grade Partially, If only one is available then grade No.</p>	<p>Yes: [ ]</p> <p>Yes: [ ]</p> <p>Yes: [ ]</p>	<p>No: [ ]</p> <p>No: [ ]</p> <p>No: [ ]</p>	
		Yes	Partially	No

1.3	<p>Budget preparation process ensures that NGO/CSO resources meant to support the health sector (especially on RMNCH) in that particular year are included in the overall budget</p> <ul style="list-style-type: none"> <li>a) Draft health budget includes declared resource contributions from CSOs to the health sector</li> <li>b) Letters of commitment by NGOs for resources supporting particular programmes in the health sector</li> <li>c) District Implementation Plans has included programme plans and budgets for the Health sector CSOs</li> </ul> <p><b>Scoring for item 1.3:</b> (check one box) If all of these are available grade Yes; if 2 are available grade Partially, If anything else is available then grade No.</p>	Yes: [ ]    No: [ ] Yes: [ ]    No: [ ] Yes: [ ]    No: [ ]	
<b>Domain 1 (continued)</b>		<b>Evidence Seen?</b>	<b>Respondents*</b>
1.4	<p>Coordinators of Health Programmes within DHO, including RMNCH, give inputs and can recommend changes so that budget focuses on areas critical to delivery of health services and improved health status of the district population:</p> <ul style="list-style-type: none"> <li>a) Minutes/report of meetings between coordinators and the DHMT to discuss priority issues for the health budget</li> <li>b) Recommendations from coordinators are considered and included in the draft budget</li> <li>c) Revisions of the budget are shared with the coordinators.</li> <li>d) Final approved budget is shared with programme coordinators</li> </ul> <p><b>Scoring for item 1.4:</b> (check one box) If all of these are available grade Yes; if 3 are available grade Partially, Anything other than these grade No.</p>	Yes: [ ]    No: [ ] Yes: [ ]    No: [ ] Yes: [ ]    No: [ ] Yes: [ ]    No: [ ]	
1.5	<p>Health &amp; Environment Committee (of councilors) reviews the proposed health budget</p> <ul style="list-style-type: none"> <li>a) Minutes/report of meetings for the Health and Environment Sub Committees discussing the health sector budget</li> <li>b) Recommendations are considered and included in the draft budget</li> <li>c) Evidence that Revisions of the budget are shared with the coordinators.</li> </ul> <p><b>Scoring for item 1.5:</b> (check one box) If all of these are available grade Yes; if 2 are available grade Partially, If only one is available then grade No.</p>	Yes: [ ]    No: [ ] Yes: [ ]    No: [ ] Yes: [ ]    No: [ ]	
1.6	<p>Changes to the budget before finalization are discussed with all stakeholders as in 1-3 above</p> <ul style="list-style-type: none"> <li>a) A copy of recommended changes from the Health and Environment Sub committee</li> <li>b) A final draft which includes the recommended changes</li> <li>c) Minutes of meeting to discuss the final budget</li> </ul> <p><b>Scoring for item 1.6:</b> (check one box) If all of these are available grade Yes; if 2 are available grade Partially, If only one is available then grade No.</p>	Yes: [ ]    No: [ ] Yes: [ ]    No: [ ] Yes: [ ]    No: [ ]	
1.7	<p>The final budget document is available to all stakeholders as 1-5 above</p> <ul style="list-style-type: none"> <li>a) Final approved budget is shared with programme coordinators</li> <li>b) Final approved budget is available to the CSO/NGOs</li> </ul>	Yes: [ ]    No: [ ] Yes: [ ]    No: [ ]	

<b>Scoring for item 1.7:</b> (check one box) If all of these are available grade Yes; if 1 is available grade Partially, If none are available then grade No.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Interpretation of Results for Domain 1:</b>			
Yes in all the five items	<b>Green</b>	Summary Score:	
Yes or partially in all items	<b>Amber</b>		
No to any items	<b>Red</b>		

<b>Domain 2: District council governance structure ensures adherence to transparency and accountability for the health sector</b>		<b>Evidence Seen?</b>	<b>Respondents*</b>
<b>2.1</b>	<p>Information about receipt of monthly funding for the health sector is shared with DHMT and coordinators in the health sector.</p> <p>Evidence of:</p> <ul style="list-style-type: none"> <li>a) Communication about receipt of funding every month (could be emails or announcements at meetings)</li> <li>b) List of people communicated to about receipt of funding every month</li> </ul>	<p>Yes: [ ]      No: [ ]</p> <p>Yes: [ ]      No: [ ]</p>	<b>Scoring for item 2.1:</b> (check one box) If all of these are available grade Yes; if 1 is available grade Partially, If none are available then grade No.
<b>2.2</b>	<p>Decisions for use of the monthly funding and implementation of activities for the health sector scrutinized by a selected team which includes the DHMT and the DC's representation.</p> <p>Evidence of:</p> <ul style="list-style-type: none"> <li>a) Minutes of meetings to discuss utilization and allocation of funds received from government</li> <li>b) List of participants attending the meeting</li> <li>c) Monthly Funds allocation and Utilization document duly signed</li> </ul>	<p>Yes: [ ]      No: [ ]</p> <p>Yes: [ ]      No: [ ]</p> <p>Yes: [ ]      No: [ ]</p>	<b>Scoring for item 2.2:</b> (check one box) If all of these are available grade Yes; if 2 are available grade Partially, If only one is available then grade No
<b>2.3</b>	<p>Systems are in place that ensure all expenditures including purchases and payment of bills are scrutinized before payment to ensure that value for money is obtained.</p> <p>Evidence:</p> <ul style="list-style-type: none"> <li>a) Declaration of conflict of interest for DHMT members</li> <li>b) Minutes of IPC approving purchase of items</li> <li>c) Internal audit services are available and effective</li> </ul>	<p>Yes: [ ]      No: [ ]</p> <p>Yes: [ ]      No: [ ]</p> <p>Yes: [ ]      No: [ ]</p>	<b>Scoring for item 2.3:</b> (check one box) If all of these are available grade Yes; if 2 are available grade Partially, If only one is available then grade No.

2.4	<p>Council Secretariat produces and shares a draft financial report of the health sector within 5 days after end of the month.</p> <p>Evidence:</p> <ul style="list-style-type: none"> <li>a) Copy of the draft report</li> <li>b) Communication showing date of sharing the draft report</li> </ul> <p><b>Scoring for item 2.4:</b> (check one box)</p> <p>If all of these are available grade Yes; if 1 is available grade Partially, If none are available then grade No.</p>	Yes: [ ]    No: [ ] Yes: [ ]    No: [ ] <span style="background-color: #6aa84f; color: white; padding: 2px 10px;">Yes</span> <span style="background-color: #ffcc00; color: black; padding: 2px 10px;">Partially</span> <span style="background-color: #e67e22; color: white; padding: 2px 10px;">No</span>	
<b>Domain 2:</b> (continued)		<b>Evidence Seen?</b>	<b>Respondents*</b>
2.5	<p>Each month, DHMT or other selected team receives and reviews the report from the Secretariat showing each DHO ORT payment against the DHO budget .</p> <p>Evidence:</p> <ul style="list-style-type: none"> <li>a) Report of ORT expenditure by DHO</li> <li>b) Minutes of expenditure review</li> <li>c) Feedback Report from the review team</li> </ul> <p><b>Scoring for item 2.5:</b></p> <p>If number all of these are available grade Yes. There is no Partially because 2 and 3 cannot exist without 1. If number 1 is not available grade No</p>	Yes: [ ]    No: [ ] Yes: [ ]    No: [ ] Yes: [ ]    No: [ ] <span style="background-color: #6aa84f; color: white; padding: 2px 10px;">Yes</span> <span style="background-color: #ffcc00; color: black; padding: 2px 10px;">Partially</span> <span style="background-color: #e67e22; color: white; padding: 2px 10px;">No</span>	
2.6	<p>Review meetings of the Health and Environment Committee are held quarterly to scrutinize the budget and expenditure of the health sector .</p> <p>Evidence:</p> <ul style="list-style-type: none"> <li>a) Minutes of the meetings held</li> </ul> <p><b>Scoring for item 2.6:</b></p> <p>If available grade Yes, if not available grade No</p>	Yes: [ ]    No: [ ] <span style="background-color: #6aa84f; color: white; padding: 2px 10px;">Yes</span> <span style="background-color: #a8a8a8; color: black; padding: 2px 10px;">No</span>	
2.7	<p>Review meetings of DEC members are held quarterly to scrutinize the budget and expenditure of each sector.</p> <p>Evidence:</p> <ul style="list-style-type: none"> <li>a) Minutes of the meetings held</li> </ul> <p><b>Scoring for item 2.7:</b></p> <p>If available grade Yes, if not available grade No</p>	Yes: [ ]    No: [ ] <span style="background-color: #6aa84f; color: white; padding: 2px 10px;">Yes</span> <span style="background-color: #a8a8a8; color: black; padding: 2px 10px;">No</span>	
2.8	<p>Records are kept of all meetings and all receipts of income and full details of each payment, with ease of retrieval.</p> <p>Evidence</p> <ol style="list-style-type: none"> <li>1. File containing all minutes of meetings discussing budget implementation,</li> <li>2. Printed communication from District Commissioner / NLGFC on the funds disbursements to the district each month</li> <li>3. Printed confirmation of funds received from District Commissioner/NLGFC</li> <li>4. Record of monthly expenditure</li> </ol>	Yes: [ ]    No: [ ] Yes: [ ]    No: [ ] Yes: [ ]    No: [ ] Yes: [ ]    No: [ ]	

	<b>Scoring for item 2.8:</b> If all of these are available grade Yes. If 3 of the items are available , grade Partially. Anything other than these grade No	<input type="checkbox"/> Yes	<input type="checkbox"/> Partially	<input type="checkbox"/> No
2.9	Internal audit officer(s) is present in the district and is active in doing regular reviews of samples of expenditures and record keeping. Evidence 1. Employment records 2. Workplan for internal audit 3. Internal audit reports <b>Scoring for item 2.9:</b> If all of these are available grade Yes. If 1 and 2 are available, grade Partially. If only one of the items is available then grade No	<input type="checkbox"/> Yes: [ ] <input type="checkbox"/> Yes: [ ] <input type="checkbox"/> Yes: [ ]	<input type="checkbox"/> No: [ ] <input type="checkbox"/> No: [ ] <input type="checkbox"/> No: [ ]	<input type="checkbox"/> Yes <input type="checkbox"/> Partially <input type="checkbox"/> No
	The Finance and Audit Committee meets quarterly and have access to all financial reports and reports from the internal audit officer. Evidence: 1. Minutes of meetings held 2. Type of agenda items discussed <b>Scoring for item 2.7:</b> If both are available grade Yes, If only one is available then grade No. There is no 'partially' as a grade here.	<input type="checkbox"/> Yes: [ ]	<input type="checkbox"/> No: [ ]	
	<b>Interpretation of Results for Domain 2:</b>	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
	Yes in all the five items Yes or partially in all items No to any items	<input type="checkbox"/> Green <input type="checkbox"/> Amber <input type="checkbox"/> Red	Summary Score:	

Domain 3: Budget information is available and communicated to the public		Evidence Seen?	Respondents*
3.	Annual budget hearing sessions are held with the public <b>and the public are permitted to testify.</b> Evidence: 1. Budget session reports at the district council 2. Type of participants invited to the hearing <b>Scoring for item 3.1:</b> If both exists, Yes, otherwise No	<input type="checkbox"/> Yes: [ ] <input type="checkbox"/> Yes: [ ]	<input type="checkbox"/> No: [ ] <input type="checkbox"/> No
3.2	Council Secretariat posts on the Secretariat's public noticeboard details of the annual budget, showing allocations to and within each sector. Evidence: 1. Copies of approved budget allocations pasted on notice board <b>Scoring for item 3.2:</b> If it exists, Yes, if it is not available No	<input type="checkbox"/> Yes: [ ] <input type="checkbox"/> Yes	<input type="checkbox"/> No: [ ] <input type="checkbox"/> No
3.3	Council Secretariat posts on the public noticeboard each month details of the last month's funding received in respect of each sector. 1. Copies of funds received per sector for the council pasted on the notice board each month <b>Scoring for item 3.3:</b> If it exists, Yes, if it is not available No	<input type="checkbox"/> Yes: [ ]	<input type="checkbox"/> No: [ ] <input type="checkbox"/> No

3.4	Council Secretariat post on the public noticeboard contact details of secretariat staff, councilors, chairs of HACs and HFACs, officers of key civil society organizations based in the district for whistleblowing. 1. List of councilors and their contact details (address, telephone, email address) pasted on the notice board  <b>Scoring for item 3.4:</b> If it exists, Yes, if it is not available No	Yes: [ ] No: [ ]	
3.5	A summarized annual audit report of the district prepared by the Auditor General is available on a public website 1. Website has Auditor General's summarized annual report  <b>Scoring for item 3.5:</b> If it exists, Yes, if it is not available No	Yes: [ ] No: [ ]	
<b>Interpretation of Results for Domain 3:</b>		Yes in all the five items	Green
No to any items		Red	Summary Score:

Date that data collection ended: .....

Signature of Lead person/data collector for DIT delegation: .....

#### Key for scoring summary scorecard:

Criteria for each domain:	Score	Summary interpretation:
All evidence available	Green	High – For exposure and sharing of experience
Some evidence available	Amber	Moderate – needs improvement
Inadequate evidence available	Red	Low – Action required

#### Final Summary Score:

District:	Domain 1: Health sector budget preparation is widely consultative	Domain 2: District council governance structure ensures adherence to transparency and accountability by the health sector	Domain 3: Budget information is available and communicated to the public
Scores:			

*Well done for completing the scorecard! Now please transfer to Health Budget Transparency Scorecard (template should be provided).*

**E4A-MamaYe is about making life-saving changes  
for Africa's mothers and babies.**

[mamaye.org](http://mamaye.org)