

Introduction

All countries have now committed themselves to the Sustainable Development Goal (SDG) of ensuring healthy lives and promoting well-being for all at all ages, and universal health coverage (UHC) is increasingly accepted as an “umbrella” agenda. Achievement of UHC will ensure that all individuals and communities receive the health services they need without undergoing financial hardship. To achieve this goal, both increased investment in health and health-enhancing sectors and better use of existing resources are necessary.

Investment in health is a political choice, underpinned by the social contract between citizens and the state.¹ Governments are responsible for progressive realization of the right to health by allocating the maximum available resources, establishing priorities and ensuring that planned and actual expenditures are transparent, equitable and efficiently used (1). Citizens, civil society,² the media, parliamentarians and other stakeholders³ can be instrumental in holding governments accountable for policy and investment choices made along the pathway towards UHC.

The COVID-19 pandemic has dramatically changed the landscape of health globally and nationally and reinforced the importance of budget advocacy and accountability. COVID-19 is threatening a decade of human capital gains, including progress towards primary health care and UHC (2). The crisis disproportionately affects vulnerable populations, including poor, marginalized women, children and adolescents, the disabled, those living in humanitarian and fragile settings and ethnic minorities. Its effects are felt in particular by women, who shoulder a disproportionate burden as well as social and economic impacts. COVID-19 is further increasing the burden on women and is disrupting essential health services for everyone. Countries are grappling with falling public revenues, increasing expenditure and rising debt obligations resulting from the pandemic. The resulting shrinking fiscal space for the public sector is affecting health. Evidence also shows that a successful response to the crisis must ensure that everyone, everywhere is covered by proven public health measures and appropriate health care.

The interdependence of health and economic security makes a strong case for advocating for adequate allocation of public domestic resources for health and efficient use of those resources towards UHC that builds on common goods for health and includes primary health care. The pandemic also shows the imperative of investing in the common goods for health, which include public health activities such as emergency preparedness, integrated surveillance and strengthening primary health care as a cornerstone of people-centred,

¹ While states hold the primary responsibility for ensuring the human right to health, health is also a shared global responsibility. Development assistance still represents a significant proportion of health financing in certain countries. As countries require less development assistance for health, more public spending on health and ensuring efficient and equitable use are increasingly important.

² We acknowledge the heterogeneity of civil society and that a deliberate, specific approach is necessary in identifying civil society organizations (CSOs) with which to work. It is important that the CSOs with which we engage represent the voices of underserved communities.

³ These include academia, think tanks and others, such as human rights organizations and the Open Government Partnership, all of which can play an important role in strengthening social accountability for health. These bodies act beyond the focus of this work, but they will be important partners for advocacy at country level.

integrated service delivery. Hard-won gains in essential service coverage must be sustained and scaled up.

Health budget literacy is critical for civil society and other stakeholders to influence decision-making on allocation and use of public resources for health. Health literacy includes accessing budget information, analysing it to expose the decisions made and their implications, and influencing budget choices through advocacy and accountability (3). Approaches to health budget advocacy should be strengthened to promote better multi-stakeholder collaboration and coherence across the sector.

The roles of civil society, the media and parliamentarians in health governance

UHC2030's joint vision for healthy lives (4) establishes that good governance is important in moving towards UHC. In good governance, "all sectors are part of the UHC road to success and all stakeholders, beneficiaries, providers and the state must be involved in its design, implementation and follow-up".

To guide collective action, UHC2030 has established a set of principles to which all parties must commit on the road towards UHC. Two of these principles are particularly important for the purposes of this toolkit:

Transparency and accountability for results: Transparency and accountability are key attributes of governance and determine the performance of a health system if they lead to adjustments in policies, strategies, and resource allocation. Transparency in decision-making, monitoring and review, as well as participation by populations, is pivotal for accountability. Transparency requires access and availability of citizens to budget information. Open and participative decision-making on health policies and priorities can promote accountability. Therefore, strong parliaments and institutions with adequate capacities are needed to hold governments to account.

Making health systems everybody's business- with engagement of citizens, communities, civil society and private sector: Civil society participation has to be anchored systematically in Health Systems Strengthening action and enable people-centred health services. Mechanisms for civil society engagements, such as accessible platforms for citizens' voice, as well as responsiveness and accountability to citizens' needs are relevant in this regard.

The agenda for sustainable development established the attainment of UHC as part and parcel of the overarching goal of equity, ensuring that no one is left behind.

In order for these principles to be put into practice and be applicable to action points, civil society, the media and parliamentarians must strengthen their knowledge and capacity to monitor the commitments made by states for the achievement of UHC. As it has been demonstrated that UHC is best attained through increased, improved government spending and strong, transparent, accountable public financial management (PFM), these stakeholders must be involved in budget analysis and advocacy.

What is a toolkit?

The best way to think of a toolkit is as a real box of tools. When you first open it, you may look through the whole box to find out what is inside. After that, you seldom need all the tools at once: you use them as you need them. You might use the saw and the hammer very often when you are building a house; for another task, you might need the screwdriver and pliers; you may never use some tools in your box. Similarly, this toolkit is intended to give you options. It invites you to select and combine elements that suit your work in your context, as you need them. The toolkit is not designed to be used from the first page to the last page; rather, the user should pull out tools to suit the audience, purpose and relevance.

Why this toolkit?

The objective of the toolkit is to strengthen the capacities of CSOs, the media and parliaments for health budget advocacy by **promoting coherence** and **constructive multi-stakeholder collaboration** to hold governments to account for the level and use of funding allocated to health. It provides tools and materials to strengthen country-level analysis, advocacy and accountability for UHC from a budget perspective. The aims of these resources are to:

- show a clear link between public budget analysis in UHC evidence-based advocacy and accountability;
- provide key terms, approaches and strategies that are used in budget analysis for UHC, in order to plan advocacy and accountability;
- emphasize the importance of multisectoral collaboration by bringing advocacy and accountability perspectives to the media, parliamentarians and civil society; and
- provide the tools for all users, including workshop facilitators, for health budget analysis, to learn and develop the skills to advance UHC goals and principles through advocacy and accountability.

The proposed approach is built on other efforts to strengthen capacity for health budget analysis, advocacy and accountability. The intention is not to “reinvent the wheel” but on the contrary to convene partners with expertise and experience in this area to draw on good practice, learn from challenges and develop a collective approach to strengthening health budget advocacy and accountability in the context of the SDGs.⁴

Who will find this toolkit useful?

The toolkit is directed at facilitators or trainers or health activists who have experience in budget analysis for advocacy and accountability in health and who will use this toolkit to the build capacity of CSOs, the media, parliamentarians and staff in their own organizations.

⁴ This includes the “Accountability loop for health budget advocacy” (5), conducted by a number of partners to strengthen accountability for following-up the recommendations of the Commission on Information and Accountability for the Secretary General’s Global Strategy for Women and Children’s Health. See references 5–7.

How can this toolkit be used?

The toolkit can be used in various ways. For a workshop or training session, the parts of the toolkit to be used will depend on the purpose of the training session. We provide a guideline for [planning](#) a workshop using the toolkit. [Sample agendas](#) for a workshop using a mix of the toolkit content, with the purpose and the timing suggested for each session are available in the annex of the document. Suggestions for [workshop evaluation](#) are also included later in this chapter. This toolkit complements other resources and materials on UHC, health budgets and health financing produced by WHO and partners. The content of this toolkit is based mainly on existing resources with the objective of making it a repository of such knowledge so that it can be used for capacity-building for various stakeholders. The toolkit should be understood and used as a compendium of information on budget analysis, advocacy and accountability for UHC that can be used to design ad-hoc training and capacity-building workshops for the specific learning needs and interests of prospective participants.

There is already a wide array of capacity-building materials on the subject, and prospective users are invited to fill in any gaps of the toolkit with their own knowledge, experience and materials. The toolkit is meant to be a living document that can be improved upon, updated and used as a basis for other, similar resources.

Toolkit structure

- The toolkit has three chapters. Each chapter has a number of modules, each of which has a few sections, tools and activities.
- The chapters have objectives, which are attained by meeting the objectives of the modules.
- Each module consists of small, manageable sections that provide information and skills for achieving the module objectives.
- Tools are provided in some sections when they are useful for measuring the knowledge and skills covered.
- Activities also include descriptions of application of the tool to ascertain users' knowledge and skills or to the users' context.