



Tanzania Essential Health Interventions Project (TEHIP)



(A joint initiative of Tanzania's Ministry of Health and the International Development Research Centre (IDRC))

Brief No.3: District Health Accounts



A picture is worth a thousand numbers

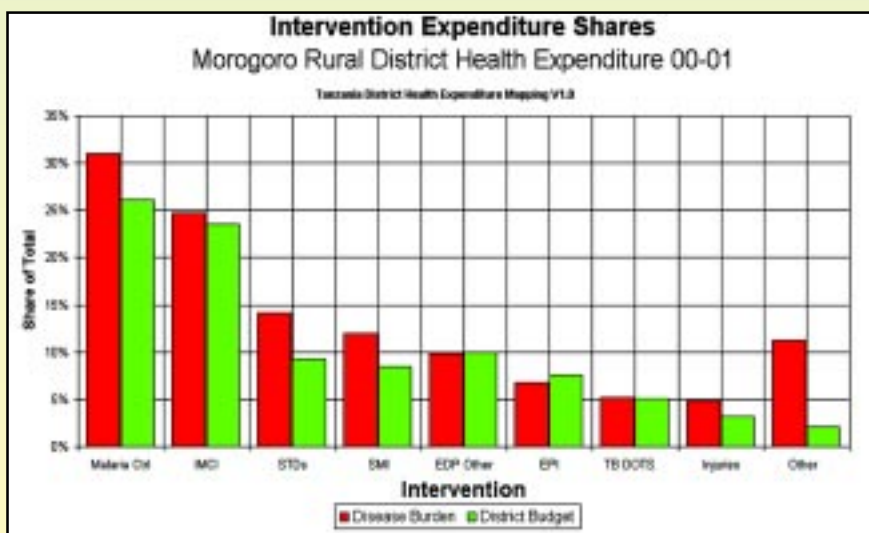
The Tanzania Essential Health Interventions Project (TEHIP), a joint initiative between the Tanzania Ministry of Health and Canada's International Development Research Centre, is testing how and to what extent evidence can guide decentralized planning of the health sector. *TEHIP Briefs* aim to inform a wide audience about the project's findings and lessons, as well as its innovative products that have been successfully tested and applied in the field.

Background: the Comprehensive Council Health Plan

In Tanzania, planning and budgeting for health at the district level is a complex process with budget detail often extending to 40 pages of numerical details. Budget totals can amount to hundreds of millions of Tanzanian Shillings, representing projected spending on more than 1,000 items or activities. The end result – the Comprehensive Council Health Plan – is often hard to interpret and does not give members of the Council Health Management Team (CHMT) or their funding partners a clear picture of how money is to be spent.

By referring to its plan, the CHMT should readily see how the district's limited resources are distributed according to the plan's priorities. It is also important that the CHMT measure the plan's implementation at the end of the year by checking actual spending against these planned priorities.

The tool is used at three points in the planning process.



The problem being addressed

“Numerical information overload” makes budgets difficult to understand and analyse for health planners and practitioners.

The solution

District Health Accounts is a tool designed to help CHMTs analyse their budgets and expenditures by providing a one-page summary

and several graphical “pictures” of aspects of their annual plans. It can also integrate with the *District Burden of Disease Profile* (see Brief No.2) so that budgets can be set against priorities as defined by the prevailing burden of disease. Contained on a diskette, the tool is a customized Microsoft Excel program especially adapted to require minimal computer skills.

With its emphasis on filtering and simplifying the budget, *District Health Accounts* fulfils several needs, including:

- providing basic analysis of budget and expenditure to check against plan priorities;
- showing the total amount of financial resources a CHMT has budgeted and how these resources are divided proportionally;
- capturing contributions of all potential sources of revenue, including government, donors, non-governmental organizations, community, and the private sector;
- showing allocations to major interventions and activities;
- comparing budgeted items to actual spending;
- satisfying accountability and transparency.

The tool also displays other important calculations, such as the budget share going to preventive health care versus actual treatment, or for capital versus recurrent spending. Finally, it produces graphs that make it easier to analyse the budget against specific Ministry of Health guidelines.

District Health Accounts in use

District Health Accounts is distributed to districts annually. It is pre-loaded with information, such as district populations, essential drug prices, exchange rates, capitation allowances and MOH Guidelines.

The tool is used at three points in the planning process. Prior to the start of the fiscal year, the CHMT develops a draft plan. As a first step, members use the *District Burden of Disease Profile* to help set priorities that will guide their choice of essential interventions. With the help of *District Health Accounts*, they can then establish their budgets according to these priorities and interventions. The final plan is drawn up at the beginning of the fiscal year when budget allocations are con-

firmed. Finally, at the end of the year, the same tool is used to compare the budget with actual spending.

In addition to helping the CHMTs take a more evidence-based approach to planning, *District Health Accounts* can guide the investment of new resources in the district.

From the Field: Taking aim at malaria

Malaria has long been one of the biggest killers in Tanzania, yet its treatment and prevention have not been given “top billing” in district health plans. Prior to 1997, this was the case in Rufiji and Morogoro Rural districts. Today, thanks to new planning tools, malaria is now accorded resources commensurate with it being a top priority.

District Burden of Disease Profiles for Rufiji and Morogoro in 2000 show that malaria accounts for 30 % and 31% respectively of the total disease burden of the population in each district. A disproportionate amount of this burden is borne by children under five.

Combining this information with *District Health Accounts*, the CHMTs had apportioned a 5-fold increase in the share of health resources used for the prevention and treatment of malaria, and among children under age 5, a 20-fold increase.

Where to get more information

- Visit the catalogue section for the District Health Accounts.

Web site: www.idrc.ca/tehip

Contact :

**The Tanzania Essential Health Interventions Project
PO Box 78487
Dar es Salaam, Tanzania
Tel: (255) (022) 213 0627
Fax: (255) (022) 211 2068
Email: admin@tehip.or.tz**