United Nations E/CN.9/2018/4

Economic and Social Council

Distr.: General
2 February 2018

Original: English

Commission on Population and Development
Fifty-first session
9–13 April 2018
Item 3 (a) of the provisional agenda*
General debate: actions for the further implementation of the Programme of Action of the International Conference on Population and Development at the global, regional and national levels

Flow of financial resources for assisting in the further implementation of the Programme of Action of the International Conference on Population and Development

Report of the Secretary-General**

Summary

The present report has been prepared in accordance with General Assembly resolution 49/128, in which the Assembly requested the Secretary-General to prepare periodic reports on the flow of financial resources for assisting in the implementation of the Programme of Action of the International Conference on Population and Development and to promote the exchange of information on the requirements for international assistance among the members of the donor community.

The present report builds on two preceding reports of the Secretary-General on this issue. Reports of the Secretary-General prepared for the forty-ninth session of the Commission on Population and Development, in 2016 (E/CN.9/2016/5), and for the fiftieth session, in 2017 (E/CN.9/2017/4), raised concerns regarding the reliability of past estimates of resource flows. Against this background and in response to Economic and Social Council decision 2017/259, which built on a decision by the Commission at its fiftieth session (see E/2017/25-E/CN.9/2017/6, chap. I.A), the present report contains options for estimating resource flows going forward. As requested in Economic and Social Council decision 2017/259, the report provides information on a potential revision of the methods, categories and data sources used as the basis for this

* E/CN.9/2018/1.
** The present report was submitted after the deadline in order to include the most recent information.

report and offers technical recommendations on the future scope, format and periodicity of the report.

Keeping in mind the value of tracking resource flows, as well as the associated challenges, the Secretary-General is putting forward recommendations for Member States to consider. The first recommendation is to expand the scope of tracking beyond reproductive health and family planning to include a broader array of investments relevant to the Programme of Action. The second recommendation is to restrict the annual tracking of resource flows to data provided by the Development Assistance Committee of the Organization for Economic Cooperation and Development and to forego the more methodologically challenging task of tracking flows from other sources, including from domestic resources, until the relevant data systems improve significantly. The Secretary-General also discusses means to strengthen data derived from systems of national accounts.

I. Introduction

1. The present report builds on the two prior reports of the Secretary-General on this issue. The report of the Secretary-General prepared for discussion at the forty-ninth session of the Commission on Population and Development, in 2016 (E/CN.9/2016/5), as well as the report prepared for the fiftieth session, in 2017 (E/CN.9/2017/4), raised the following concerns regarding the reliability of past estimates of resource flows:

(a) **Limited scope of the exercise.** At prior sessions, the Commission on Population and Development underscored the discontent with the limited focus of the resource flows exercise on the four costed components of the Programme of Action of the International Conference on Population and Development: family planning services; basic reproductive health services; sexually transmitted diseases/HIV/AIDS prevention; and basic research, data and population and development policy analysis. Given the historical context, in which a major outcome of the Programme of Action was to define reproductive health as a new constellation of care services, these four costed components had particular interest when the exercise was initiated, as they represented new, distinct areas of investment. However, the mandate provided by the General Assembly in its resolution 49/128 is to track resources for the implementation of the Programme of Action, which includes a much broader array of investments, and discussions at the forty-ninth and fiftieth sessions of the Commission on Population and Development focused on fulfilling this broader mandate;

(b) **Lack of distinction among three of the costed components.**[1] Accurately distinguishing between the three costed components that relate to sexual and reproductive health, notably family planning services, basic reproductive health services and sexually transmitted diseases/HIV/AIDS prevention, has become progressively more difficult, given efforts to integrate reproductive health care within countries and a corresponding integration of reproductive health investments. A case in point is contraception, which may be classified under any of the three categories. Some donors have stopped reporting expenditures under the funding code for family planning, or have never reported under this funding code, despite investments that other donors would readily classify as family planning. Disaggregation across the three distinct reproductive health investments is not feasible, given the potential for misclassification and overlap, while there are reasonably good data for reproductive health overall;

(c) **Weakness of national data systems.** Many countries have relatively weak national data systems, and thus record only broad categories of public and private consumption expenditures. In addition, efforts to report on domestic financial flows for the four costed components of the Programme of Action have been inconsistent and provided information that was not comparable among countries. While data are available for central government consumption expenditures on health in general, they are typically not provided for the subcategory of sexual and reproductive health. Tracking of private consumption expenditures by household (including out-of-pocket expenditures) and by company (including health insurance companies) is even

[1] The fourth costed component, for basic research, data and population and development policy, is typically based on funding code 13010 of the creditor reporting system of the Organization for Economic Cooperation and Development (OECD). The code records resource allocations for population and development policies, census work and vital registration, migration data, and demographic research and analysis, but the same code also records allocations for reproductive health research and unspecified population activities.

weaker, and estimates of private consumption expenditures have been criticized as being particularly difficult to produce and frequently inconsistent;

(d) **Inability to clearly distinguish between different external and domestic resource flows.** It is often not possible to clearly identify the ultimate recipient of development assistance. There is therefore a risk of double counting of resource allocations. For example, resources that a donor Government disburses for reproductive health to a recipient Government may be counted at least twice: once as development assistance, a second time as public consumption expenditure, and potentially a third time when resources are provided to a non-governmental organization (NGO) that buys condoms for community distribution.

2. Against the backdrop of the previous two reports of the Secretary-General outlining these weaknesses, the Economic and Social Council, in its decision 2017/259, which built on a decision of the fiftieth session of the Commission on Population and Development (see E/2017/25-E/CN.9/2017/6, chap. I.A), decided to request the United Nations Population Fund, in consultation with the Secretariat, to provide, in the context of the report on the flow of financial resources to be submitted to the Commission at its fifty-first session, in 2018, information on a potential revision of the methods, categories and data sources used as the basis for preparing the report, with technical recommendations on, inter alia, the future scope, format and periodicity of the report. The Council also decided that the Commission should review the technical recommendations at its fifty-first session. The present report responds to that request.

3. The challenges outlined in previous reports remain fundamentally the same. However, in recognition of the desire to track resource allocations as accurately possible, the following recommendations are elaborated in the present report: to go beyond the four costed components and include other investments relevant to the Programme of Action; to combine overlapping subcategories of sexual and reproductive health investments; and to focus on official development assistance only, as provided by donors of the Development Assistance Committee of the Organization for Economic Cooperation and Development (OECD), and cease efforts to report on domestic resource flows for the Programme of Action. Finally, in order to improve domestic data on resource flows in the future, the present report provides recommendations for systems strengthening.

4. In section II of the present report, the scope of the former and proposed tracking exercises is reviewed, and trend data is provided on related resource flows; in section III, suggestions are made for tracking resources from Development Assistance Committee donors for an expanded selection of investments relevant to the Programme of Action; section IV contains a discussion of national accounts and tracking resources at the national level; and in section V, the main recommendations are summarized. Annex I provides the proposed expanded list of OECD aid database categories for tracking expenditures for the implementation of the Programme of Action. Annexes II and III show the categories for resource tracking that are used in the national health accounts of Afghanistan and Uganda.

II. Scope of resource tracking

5. In response to the Commission's 2017 request for technical recommendations on the scope of the report on the flow of resources (see E/2017/25-E/CN.9/2017/6, chap. I.A), three recommendations are proposed: (a) expanding beyond the four costed components of the Programme of Action; (b) collapsing the three costed

components related to sexual and reproductive health into a single category; and (c) tracking official development assistance (ODA) by Development Assistance Committee donors only.

Expanding the tracking of financial flows beyond the four costed components

6. Four components were identified in the Programme of Action for which resource flows were to be tracked, referred to as the costed components (see box 1).

Box 1[a]

Resource flows for the implementation of the Programme of Action

In chapter XIII, section C, of the Programme of Action, a review of resource allocations for basic national programmes for population and reproductive health was proposed. The costed package proposed was to include the following components:

(a) In the family-planning services component — contraceptive commodities and service delivery; capacity-building for information, education and communication regarding family planning and population and development issues; national capacity-building through support for training; infrastructure development and upgrading of facilities; policy development and programme evaluation; management information systems; basic service statistics; and focused efforts to ensure good quality care;

(b) In the basic reproductive health services component — information and routine services for prenatal, normal and safe delivery and post-natal care; abortion;[b] information, education and communication about reproductive health, including sexually transmitted diseases, human sexuality and responsible parenthood, and against harmful practices; adequate counselling; diagnosis and treatment for sexually transmitted diseases and other reproductive tract infections, as feasible; prevention of infertility and appropriate treatment, where feasible; and referrals, education and counselling services for sexually transmitted diseases, including HIV/AIDS, and for pregnancy and delivery complications;

(c) In the sexually transmitted diseases/HIV/AIDS prevention programme component — mass media and in-school education programmes, promotion of voluntary abstinence and responsible sexual behaviour and expanded distribution of condoms;

(d) In the basic research, data and population and development policy analysis component — national capacity-building through support for demographic as well as programme-related data collection and analysis, research, policy development and training.

The Programme of Action spells out a number of related issues that demand separate and additional resources,[c] including resources for social and economic matters; strengthening the health sector more broadly; providing universal basic education and eliminating disparities; improving the status and empowerment of women; generating employment; and addressing environmental concerns and poverty eradication.

[a] This box is based on box 1 in document E/CN.9/2017/4.

[b] As specified in the *Report of the International Conference on Population and Development, Cairo, 5–13 September 1994* (United Nations publication, Sales No. E.95.XIII.18), para. 8.25.

[c] Ibid., paras. 13.17–13.19.

7. The mandate contained in resolution 49/128 is to track resources for the implementation of the Programme of Action, the scope of which includes efforts to promote the dignity and human rights of all persons; reduce poverty; assure stronger health systems; achieve universal access to sexual and reproductive health and rights; promote gender equality and the empowerment of women and girls; promote sustainable cities and balanced rural and urban development; promote the rights and opportunities of young people and older persons in education and decent work; redress inequality and discrimination; protect the human rights of migrants, refugees and displaced persons; promote sustainable development and address the risks of climate change, among other domains.

8. Accordingly, in addition to tracking resources for the costed components, it is proposed that future reports track investments relevant to the implementation of the Programme of Action for which reporting categories are available in the Development Assistance Committee database, including: education, health, water and sanitation, government and civil society (including funding codes for human rights, gender equality and ending violence against women), other social infrastructure and services (including funding codes for social welfare services and statistical capacity development), communication, energy generation and supply, multisectoral and crosscutting (including funding codes for urban development, rural development, multisectoral education, and research and development), as well as humanitarian reconstruction and rehabilitation, and disaster prevention and preparedness.

9. The strengthening of health care and education depends critically on adequate infrastructure, including for water and sanitation and for energy and communications; sustainable development depends critically on energy availability and environmental protection; the ambition of reducing inequalities and leaving no one behind demands gender equality and social protection systems; efforts to strengthen population data systems are often inseparable from investments in building statistical capacity more generally or in basic research; and the promotion of good governance and accountability depends on data, as well as human rights. Furthermore, with respect to humanitarian response and disaster prevention and preparedness, it is important to take into account the specific needs of populations, including women and young people, in the midst of crisis, and to use demographic intelligence to guide preparedness and aid efforts. In annex I, a list of ODA categories relevant to the implementation of the Programme of Action is provided and recent changes in the flow of resources under those categories is tracked.

Collapsing the three costed components related to sexual and reproductive health into a single category

10. It is recommended that the first three components of the costed package be collapsed into a category entitled “sexual and reproductive health”, to be tracked alongside the fourth component entitled “population data and policy analysis”, which was previously referred to as “basic research” (see box 2). The display of a single estimate for the combined sexual and reproductive health components will prevent the risk of overlap and misclassification between them.

11. Resource allocations by members of the Development Assistance Committee to population and reproductive health are recorded in the OECD creditor reporting system under the chapter, entitled “Population policies/programmes and reproductive health”, which includes funding codes for population policy and administrative management (13010), reproductive health care (13020), family planning (13030), sexually transmitted disease control, including HIV/AIDS (13040) and personnel

development for population and reproductive health (13081). In addition, however, some resource allocations for HIV/AIDS are recorded under the chapter entitled “Other social infrastructure and services”, notably the funding code for social mitigation of HIV/AIDS (16064).

12. Past practice was to show resource flows for each of these funding codes separately. However, the increasing integration of investments in sexual and reproductive health care services and the potential for misclassification among the different funding codes within that broad category, have raised concerns about the reliability of the implied distinctions between those funding codes.[2] It is therefore recommended that the five funding codes be collapsed into a new category of sexual and reproductive health. The differences between the proposed and former funding categories for estimates of resource allocations to sexual and reproductive health are provided in box 2.

Box 2

Differences between the proposed and former funding categories for estimates of resource allocations to sexual and reproductive health

While formerly the estimates distinguished between investments for reproductive health, family planning, sexually transmitted diseases and personnel, the proposed indicator would combine these investment areas (represented by 5 funding codes in the OECD creditor reporting system, 4 in chapter 130 and 1 in chapter 160) into a single category for sexual and reproductive health. Because resources for sexual and reproductive health may be partially recorded under other chapters and funding codes, prior approaches included contacting donors to inquire about a potential sexual and reproductive health component that might have been embedded within other funding codes, and on the basis of those direct communications, to estimate the share of sexual and reproductive health resources embedded in other funding categories (see the column entitled “share” in the table below).

Past allocation of official development assistance to the costed components of the Programme of Action, based on the Organization for Economic Cooperation and Development creditor reporting system

Funding code	*Label*	*Share attributed to the costed components of the Programme of Action (Percentage)*	*Costed components of the Programme of Action*
Dedicated chapter			
130.	**Population policies/programmes and reproductive health**		
13010	Population policy and administrative management	100	Basic research
13020	Reproductive health care	100	Reproductive health
13030	Family planning	100	Family planning
13040	Sexually transmitted diseases control, including HIV/AIDS	100	Sexually transmitted diseases, HIV/AIDS

[2] Concerns over the risk of misclassification between subcategories of sexual and reproductive health were elaborated in the reports of the Secretary-General prepared for the forty-ninth session of the Commission on Population and Development, in 2016 (E/CN.9/2016/5), and for the fiftieth session, in 2017 (E/CN.9/2017/4).

13081	Personnel development for population and reproductive health	100	Reproductive health
Other pertinent chapters			
110.	**Education**		
11220	Primary education	10	Reproductive health
11230	Non-formal education	10	Reproductive health
11240	Preschool education	10	Reproductive health
11320	Secondary education	10	Reproductive health
120.	**Health**		
12110	Health policy and administrative management	10	Reproductive health
12220	Basic health care	25	Reproductive health
12230	Basic health infrastructure	25	Reproductive health
12240	Nutrition	75	Reproductive health
12261	Health education	25	Reproductive health
12281	Health personnel development	25	Reproductive health
160.	**Other social infrastructure and services**		
16064	Social mitigation of HIV/AIDS	100	Sexually transmitted diseases, HIV/AIDS

Source: Direct communications between the Development Assistance Committee and the Netherlands Interdisciplinary Demographic Institute (3 December 2017).

It is proposed that future estimates of resource allocations to sexual and reproductive health include only those funding codes for which 100 per cent of the resources are classified as sexual and reproductive health resources and exclude all categories for which only a fraction of the total had been included previously. Estimates of resource allocations to sexual and reproductive health under the proposed future approach would, therefore, be lower, since the former estimates included shares of the funding codes for education, overall health, personnel development and nutrition, as shown in the table above.

The new approach would rely on existing categories of data from the Development Assistance Committee that can be consistently tracked, ensuring reproducibility over time, whereas, the former estimates depended also on the subjective views of individuals. The previous approach required checking with donors every year to ask whether the sexual and reproductive health shares assigned to the additional funding codes remained accurate. For such estimates to be precise, each donor would be required, each year, to undertake a careful examination of all pertinent aid projects, with the risk that such a process could introduce inconsistencies in the time series.

In order to minimize such risks, the proposed approach will consider other funding codes (such as education, nutrition or the strengthening of health care) that relate to the Programme of Action, not by asking the share of those categories devoted to sexual and reproductive health, but rather by allocating the full amount of those resources to other relevant funding categories. This is consistent with the ambition to go beyond the traditional focus on sexual and reproductive health and family planning alone, and to track relevant financial flows in other areas, such as health, education, gender, social protection and the environment.

13. It is proposed that estimates for the former costed components be presented in two categories: (a) resources allocated for population data and policy analysis, based on the funding code for population policy and administrative management (13010); and (b) resources allocated for sexual and reproductive health, which includes the funding codes for reproductive health care (13020), family planning (13030), sexually transmitted disease control, including HIV/AIDS (13040), personnel development for population and reproductive health (13081) and social mitigation of HIV/AIDS (16064).

Tracking official development assistance by Development Assistance Committee donors only

14. It is recommended that the report provide information about resources flows using data from the Development Assistance Committee only and that the tracking of other resource flows, including from national sources, be suspended pending improvements in the quality and availability of the required data.

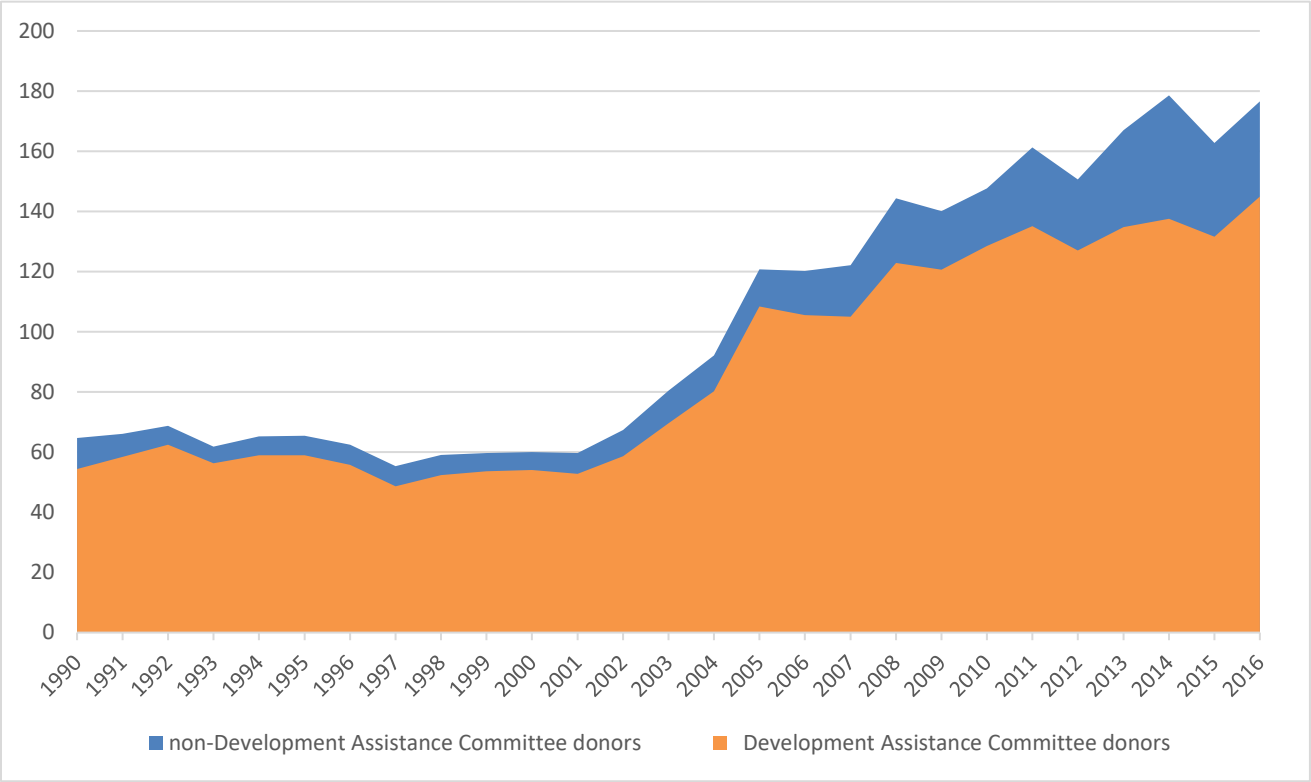
15. In mandating the present report, the General Assembly requested the Secretary-General to promote the exchange of information on the requirements for international assistance among the members of the donor community. Only one central database exists for the systematic recording of aid flows, notably the aid statistics of OECD, and this database covers almost exclusively aid flows recorded by developed countries. The largest share of development assistance still comes from the Governments of OECD donor countries, but there is no centralized system to record information on the increasing share of development assistance that comes from non-traditional donors, including, not only the Governments of countries with emerging market economies, but also private foundations and NGOs. The increasing importance of domestic resource flows is recognized, including public and private resources from households, foundations, civil society organizations and companies. However, the tracking of domestic flows continues to be hampered by methodological challenges and weak data systems.

III. Tracking of official development assistance

16. Since the turn of the millennium and the adoption of the Millennium Development Goals, ODA has seen a marked increase (see fig. I). While ODA by traditional donors (Development Assistance Committee countries) continues to account for the largest share of ODA, ODA by non-traditional donors (non-Development Assistance Committee countries) has significantly increased over time. Furthermore, because some non-Development Assistance Committee countries do not report their development assistance to OECD, it is probable that the amount of ODA from non-Development Assistance Committee countries recorded in the OECD database is underestimated.

Figure I
Total official development assistance to all sectors, 1990–2016

(Billions of current United States dollars)



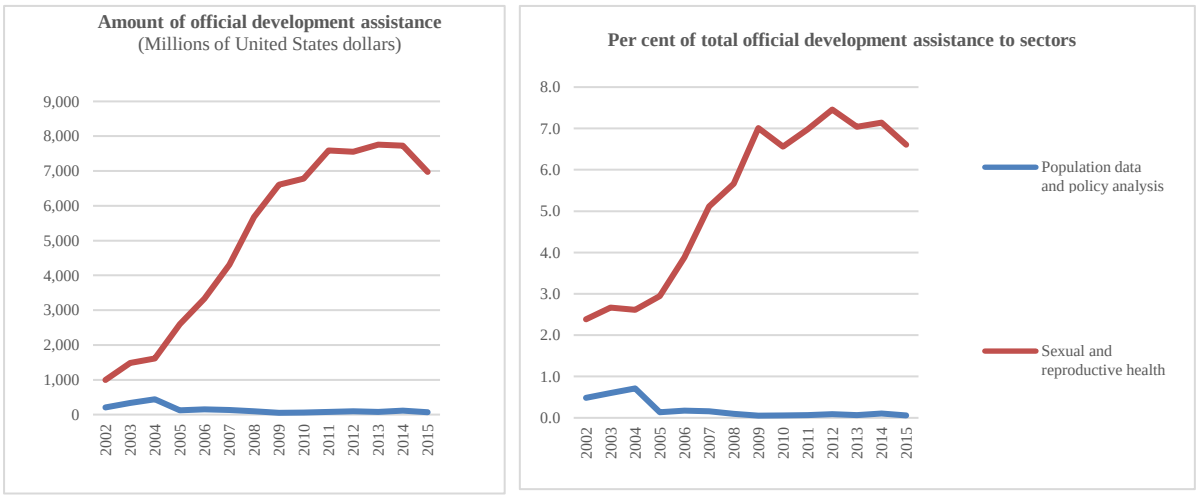
Source: OECD international development statistics. Available from http://www.oecd.org/dac/stats/idsonline.htm (accessed on 22 January 2018).

17. For most countries, domestic resources have always been, and will always be, the most important source of financing for development. As national data systems are strengthened in the relevant sectors, further attention should be given to domestic resources for the implementation of the Programme of Action for potential inclusion in this report. In the interim, given the continuing importance of foreign aid to the poorest countries and its catalytic effects in many countries, it is proposed that the tracking of resource flows for the implementation of the Programme of Action should focus on ODA.

A. The costed components of the Programme of Action

18. Figure II shows ODA allocated for population data and policy analysis as well as sexual and reproductive health during the period from 2002 to 2015. These flows, in value terms, as well as in terms of the share of total ODA that may be allocated to different sectors, show a similar picture: over the entire period from 2002 to 2015, ODA for population data and policy analysis declined and remained low, whereas ODA for sexual and reproductive health increased in both absolute and relative terms, notwithstanding a decline in the most recent years.

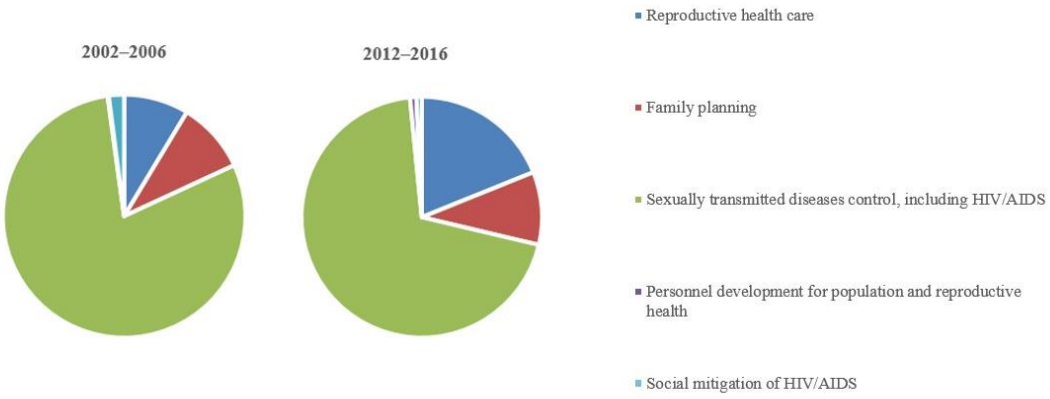
Figure II
Official development assistance to population data and policy analysis and sexual and reproductive health, 2002–2015



Source: OECD international development statistics. Available from http://www.oecd.org/dac/stats/idsonline.htm (accessed on 12 December 2017)

19. As discussed above, the reporting distinctions for ODA committed within sexual and reproductive health (i.e., investments for sexually transmitted diseases, reproductive health care and family planning) are blurred. However, it is possible to draw general conclusions from broader trends. A comparison of the proportions of the subcomponents during the period from 2002 to 2006 with those of subcomponents in the period from 2012 to 2016 (see fig. III) shows that ODA to sexual and reproductive health was, and continues to be, dominated by aid for sexually transmitted diseases, which is largely a reflection of HIV/AIDS activities.

Figure III
Distribution of official development assistance for sexual and reproductive health subcomponents

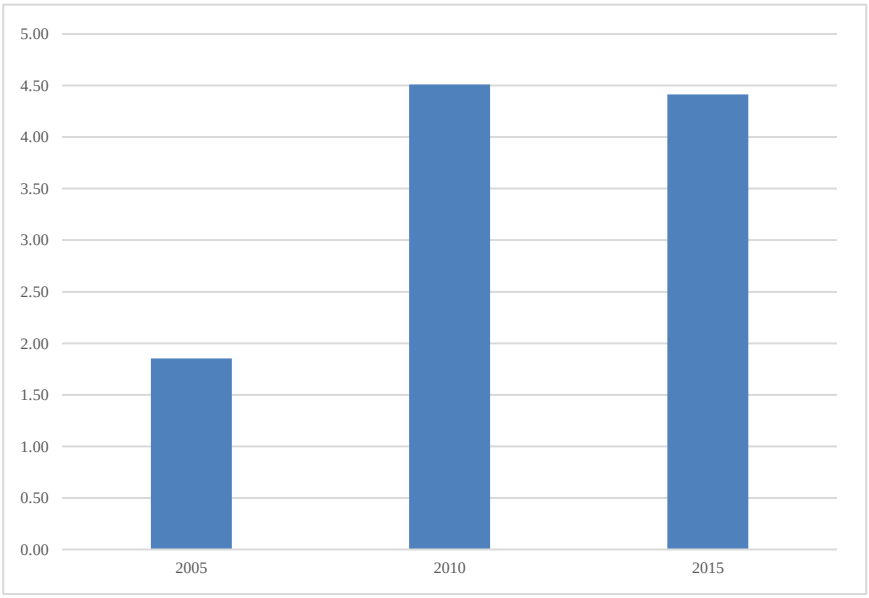


Source: OECD international development statistics. Available from http://www.oecd.org/dac/stats/idsonline.htm (accessed on 12 December 2017).

20. Annual ODA for sexual and reproductive health care per woman of reproductive age in the developing world increased from less than $2 in 2005 to more than $4 in 2015 (see fig. IV).[3] While this represents a notable increase, the previous report of the Secretary-General on this subject (E/CN.9/2017/4) showed that this amount, even when combined with flows from domestic and other sources, is insufficient to ensure universal access to reproductive health care.

Figure IV
Official development assistance for sexual and reproductive health per woman of reproductive age in developing countries

(Current United States dollars)



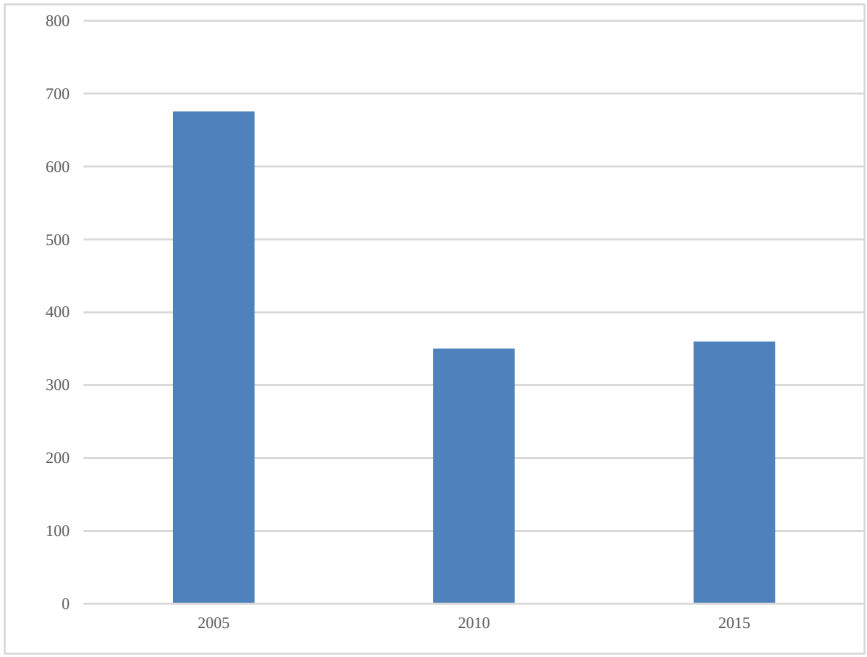
Source: OECD international development statistics. Available from http://www.oecd.org/dac/stats/idsonline.htm (accessed on 12 December 2017).

21. ODA allocated for population data and policy analysis, which includes the collection and analysis of demographic data, as well as population policy analysis, saw a marked decline between 2005 and 2015, from almost $700,000 per developing country in 2005 to only $360,000 per developing country in 2015 (see fig. V).[3] The strengthening of population data systems is emphasized in the Programme of Action and in the 2030 Agenda for Sustainable Development as essential for people-centred development strategies, evidence-based policy making and good governance. Leaving no one behind depends critically on the collection of population data that provides basic information on the population and assures legal identity for all persons.

[3] It is important to note that these estimates show averages and general trends only, and that actual values can differ significantly among countries. The countries identified as less developed by the United Nations serve as a denominator for these estimates (see https://esa.un.org/unpd/wpp/). Women of reproductive age are those between age 15 and 49.

Figure V
Official development assistance for population data and policy analysis per developing country

(Thousands of current United States dollars)



Source: OECD international development statistics. Available from http://www.oecd.org/dac/stats/idsonline.htm (accessed on 12 December 2017).

B. Beyond the costed components of the Programme of Action

22. In the present report it is recommended that the scope of resource tracking be broadened beyond reproductive health and family planning to include a larger selection of investments that are directly relevant to implementing the Programme of Action. For example, instead of estimating the share of basic health infrastructure that is pertinent to sexual and reproductive health, the proposed estimates will include resource flows for basic health infrastructure in full. This recommendation is based not only on the recognition that it is difficult and cumbersome to define shares pertinent to sexual and reproductive health anew each year, but also on the recognition that basic health infrastructure is essential for the implementation of the Programme of Action overall.

23. OECD records levels of development assistance going to virtually all areas of development, many of which arguably go beyond the Programme of Action. The difficulty is thus to decide which areas to include in the tracking of resources for the further implementation of the Programme of Action and which areas to exclude. The broad categories of development addressed in the Programme of Action provide useful guidance in that regard. The following areas are proposed for consideration (see annex I): education, health, water and sanitation, government and civil society (including funding codes for human rights, gender equality and ending violence against women), other social infrastructure and services (including funding codes for social welfare services and statistical capacity development), communication, energy

generation and supply, multisectoral and crosscutting (including funding codes for urban development, rural development, multisectoral education and research and development), as well as humanitarian matters.

24. In accordance with the original mandate for the present report, annex I shows changes in ODA between 2002 and 2015 for categories that are important to the implementation of the Programme of Action beyond the costed components. The table offers considerable detail, but also allows for the identification of a few broader trends. It is notable that ODA for health other than sexual and reproductive health and ODA for education, have seen a decline. While aid to those sectors grew considerably in the early years of the millennium, motivated in part by the Millennium Development Goals, it has fallen in recent years. Basic health care and health education have seen a particularly significant fall, and both primary and secondary education have seen a drop. Yet these areas of health and education remain of immense importance to the implementation of the Programme of Action, to the realization of development, especially in the least developed countries, and to the prospects for reaping a demographic dividend. In the 2030 Agenda, these areas of health and education are associated with dedicated Goals and targets.

25. Annex I also shows that ODA allocations in support of human rights and women's equality organizations have remained relatively stable. Regrettably, however, no ODA allocations have thus far been reported under the funding code for violence against women. Since this is a new funding code, the absence of reported information should not be seen as an indication that no aid is being allocated for this purpose.

26. ODA allocated for reconstruction, relief and rehabilitation has also grown, whereas ODA for disaster prevention and preparedness has remained relatively stagnant in nominal value. Thus, while aid commitments to help countries in crisis situations have increased, aid commitments to help countries plan ahead have not. Planning ahead and preparing for a disaster that might strike is critically dependent on data, including population data, and would ideally be complemented by support for strengthening statistical capacities. Yet, like aid allocations for population data and policy analysis, allocations for the strengthening of statistical capacity remain small.

27. It is notable that ODA commitments for urban development have increased, consistent with the continuing growth of urban areas in the developing world, whereas ODA commitments for rural development have decreased. However, resources allocated to urban and rural development could suitably be embedded within resources allocated to other sectors. There are, for example, strong linkages between resources allocated for rural development and agriculture and between resources allocated for agriculture and environmental protection.

28. A periodic review of the development categories that are tracked would be valuable. In a given year, the report may provide a closer look at Development Assistance Committee resource flows in areas that are the thematic focus of an annual session of the Commission on Population and Development, if such information is available in the Development Assistance Committee database. For example, Development Assistance Committee data are provided for urban development and related infrastructure, which relates to the special theme of the fifty-first session of the Commission, namely, "Sustainable cities, human mobility and international migration". The database may offer opportunities for tracking resource flows related to themes of future sessions.

29. The present report includes a list of proposed areas for which ODA relevant to the Programme of Action could be tracked going forward (see annex I). It is recommended that tracking categories be reviewed in the future on a periodic basis and that they be linked to the theme of the annual session of the Commission on Population and Development whenever possible.

IV. Tracking domestic resources

30. Historically, efforts were made to track domestic resources for the further implementation of the Programme of Action, but, as outlined in the two previous reports on this subject, the completeness and reliability of information on domestic resource flows in specific sectors are not sufficient to allow for systematic comparisons at the global level. The present section provides a description of the important role of national accounts and national health accounts and illustrates potential ways of strengthening national data systems to allow for such tracking in the future.

A. National accounts

31. The only systematic way to measure domestic resource allocations for any particular purpose, including the implementation of the Programme of Action, is through systems of national accounts. Within national accounts, consumption expenditures are available for the public sector (including general government expenditures) as well as the private sector. The private sector can be further divided into private companies, households, civil society organizations and other private actors. Coverage is relatively comprehensive when it comes to government consumption expenditures, as they are recorded within budgetary processes, but far less comprehensive for private expenditures. Moreover, in countries with a relatively large degree of informality in the economy, a correspondingly large share of economic transactions are not recorded in the systems of national accounts. The only way to record total national expenditure for specific areas of interest is through comprehensive national procurement and payment systems, which record all essential information when a transaction takes place.

32. National accounts data published by the international financial institutions and the United Nations typically include government and household final consumption expenditures, but national systems for recording expenditures are often too general to offer profound insights. They record expenditures for broad categories, such as education or health, but do not show detailed expenditures for products or services.

33. Government financial statistics published by the International Monetary Fund (IMF) provide an internationally comparable breakdown of government spending by more detailed subcategories than those available within the system of national accounts compiled by the United Nations, but these remain limited in coverage.[4] The Statistics Division provides data on government expenditures by a few areas pertinent to the Programme of Action, including education, health, family and children, older persons and social protection.

[4] The IMF government finance statistics in health include six subcategories: medical products; outpatient services; hospital services; public health services; health research and development; and health not elsewhere classified.

34. Problems with these data for the purpose of tracking investments to implement the Programme of Action include a lack of granularity on relevant topics, delays in publication and incomplete accounts. As of December 2017, only 17 countries had published national accounts data for 2016. Accuracy is also an issue, with different sources reporting very different figures for certain countries. For example, according to national accounts data provided by the United Nations, a particular Government had average consumption expenditures equal to 17 per cent of GDP in 2014–2015. However, according to estimates by IMF, the same Government had consumption expenditures of 22 per cent of GDP in the same period. Better tracking within given sectors will help to strengthen data on national accounts, and the construction of national health accounts offers a valuable model in this regard.

B. National health accounts

35. National health accounts are a practical tool for policymakers interested in evaluating their nation's health-care financing and assessing the impact of financial interventions to improve people's health. To standardize data on health expenditures and resource flows, OECD published *A System of Health Accounts 2011*.[5] The system of health accounts framework suggests data sources and provides instructions on how to categorize health expenditures by defining health activities, setting time intervals and establishing residency definitions. It is the most widely used reference for health expenditure accounting.

36. National health accounts reports include national spending for programmatic areas. A systematic review of available national health accounts reports from the World Health Organization (WHO) online repository[6] indicates that 25 national health accounts reports include subaccount data on HIV financing, 19 contain data on reproductive health-care expenditures and 16 contain information on family planning. Of this comparatively small sample of reports with available data, the majority split the expenditure figure into public, private and external aid. National health accounts expenditures are generally reported at the disease/programme level. In some instances, however, expenditures are reported at the provider or function level.

37. In theory, the national health accounts/system of health accounts framework for health finance reporting represents the best available approach for measuring national resource flows for the health-related components of the Programme of Action based on bottom-up national quantification. Annexes II and III show different approaches to national health accounts, based on two country examples: Afghanistan and Uganda.

38. The challenge in relying on national health accounts to estimate domestic resources for implementation is that it is time-consuming and costly to prepare national reports. The reporting methodology should be flexible enough to accommodate the data available in each country, yet structured enough to allow for aggregation and comparison. According to a review of 872 national health accounts reports from 117 countries, the data from national health accounts reports on health expenditure are often incomplete and, in some cases, of questionable quality.[7] In 2015, the latest year of national health accounts reports, only 14 countries completed

[5] OECD, Eurostat and World Health Organization, *A System of Health Accounts 2011: revised edition* (Paris, 2017).

[6] Available from http://www.who.int/health-accounts/en/.

[7] See Bui, A., Lavado, R., Johnson, E., Brooks, B., Freeman, M., Graves, C., Haakenstad, A., Shoemaker, B., Hanlon, M. and Dieleman, J., "National health accounts data from 1996 to 2010: a systematic review", in *Bulletin of the World Health Organization*, vol. 93, No. 8 (2015).

the exercise,[8] which is carried out at the discretion of each country. In addition, the current publication timeline for national health accounts reports is relatively slow; data for 2015 were only just released at the end of 2017.

39. Recommendations for the improvement of national health accounts reports include:

- Reform of financial data management and tracking systems
- Harmonization of national health reporting categories to follow the system of national health accounts framework
- Improvement of transparency in the methods used to impute data to fill gaps in national health accounts
- Better adherence to established frameworks

C. Estimating expenditures for family planning

40. Over the past years, an increasing number of entities have attempted to estimate resource flows for family planning, particularly in commodities. As with national health accounts, the overarching objective has been to account for external and domestic, and public and private resources.

41. The Kaiser Family Fund, the Netherlands Interdisciplinary Demographic Institute and others contribute to Track20-Family Planning 2020 estimates of total expenditures on family planning for 69 countries, published in the annual Family Planning 2020 progress report.[9] Building on these efforts, Track20 partners and Avenir Health estimate reproductive health supplies commodities and generate a corresponding gap analysis. These analyses integrate a range of data sources, including Development Assistance Committee data, surveys, manufacturer data, direct communications and modelling. The private/individual expenditures are estimated using demographic and health survey data to model consumption estimates, in addition to using Netherlands Interdisciplinary Demographic Institute survey data in select countries.

42. The challenge of securing reliable estimates of external and domestic expenditures, even for a very specific category, such as family-planning commodities, remains significant. A recent validation exercise comparing several in-country sources found wide variations in estimation.

43. Current findings are aggregated to the regional level only, but the Reproductive Health Supplies Coalition estimates of reproductive health supplies commodities aimed to publish public, private and NGO disaggregated data on reproductive health supplies commodities at the country level in its 2018 commodity gap analysis.[10] An example of 2016–2020 global estimates for family planning supplies expenditures for the period from 2016 to 2020 is provided in figure VI.

[8] See http://www.who.int/health-accounts/en/ (accessed on 1 December 2017).

[9] Available from http://progress.familyplanning2020.org/en/fp2020-and-global-partners/mobilizing-resources.

[10] The methodology and detailed results are available on an interactive online dashboard. Available from https://www.rhsupplies.org/activities-resources/commodity-gap-analysis/2016/dashboard/.

Figure VI
Global estimates of expenditures for family planning supplies, 2016–2020

						Increase/(decrease) from 2016 to 2020	
	2016	*2017*	*2018*	*2019*	*2020*	*Amount*	*Percentage*
Volume (millions of units)							
Sterilization	12.8	12.9	13.0	13.0	13.1	0.3	2.3
Implants	4.3	4.8	5.3	5.9	6.5	2.2	51.2
Intrauterine devices	9.7	9.5	9.3	9.2	9.0	(0.7)	(7.2)
Injectables	309.4	328.4	347.7	367.4	387.2	77.8	25.1
Pills	1 069.0	1 057.0	1 045.0	1 031.0	1 016.0	(53.0)	(5.0)
Male condoms	6 957.0	7 209.0	7 483.0	7 755.0	8 033.0	1 076.0	15.5
Other	58.0	61.3	65.3	69.5	74.6	16.6	28.6
Value (millions of current United States dollars)							
Sterilization	43.6	43.9	44.2	44.5	45.0	1.1	2.3
Implants	46.2	51.5	57.3	63.3	70.0	23.3	51.2
Intrauterine devices	26.0	24.4	22.9	21.3	20.0	(6.2)	(7.2)
Injectables	544.8	577.8	611.3	645.4	680.0	135.0	25.1
Pills	513.0	511.4	509.7	507.3	504.0	(9.0)	(5.0)
Male condoms	162.3	168.1	174.4	180.6	187.0	24.6	15.5
Other	15.9	16.8	17.9	19.0	20.0	4.3	28.6
Total	**2 704.0**	**2 788.0**	**2 876.0**	**2 962.0**	**3 050.0**	**346.0**	**17.2**

Source: Reproductive Health Supplies Coalition, *Global Contraceptive Commodity Gap Analysis 2016* (Brussels, 2017).

44. Much greater investment in national data systems is needed to strengthen national capacities to register and report domestic expenditures on reproductive health, including family planning, and on the wide array of investments needed to advance the implementation of the Programme of Action.

V. Summary of recommendations

45. In response to the request of the Economic and Social Council, the present report puts forward the following technical recommendations on the future scope, format and periodicity of the report:

(a) **Data sources.** It is recommended that the annual report on resource flows be based on official development assistance, in the light of the original mandate contained in General Assembly resolution 49/128 and in the light of the incompleteness of reliable data on resource allocations at the domestic level. Accordingly, the report would track resource allocations by Development Assistance Committee member countries, as recorded in the OECD creditor reporting system;

(b) **Scope.** It is recommended that the resource tracking exercise be expanded beyond the four costed components contained in the Programme of Action to include categories that more fully represent the scope of the Programme of Action. Proposed

categories for inclusion are provided in the present report (see annex I). It is further recommended that the list of categories be subject to periodic review and possible refinement, and that it be adapted, where feasible, to the thematic focus of each annual session of the Commission on Population and Development;

(c) **Categories.** Given the continuing challenges with respect to distinguishing among expenditures for family planning, basic reproductive health and HIV/AIDS prevention, it is recommended that expenditures for those areas be presented as a single aggregate category of sexual and reproductive health, complemented by the estimate of resource flows for population data and policy analysis (the latter includes the collection, analysis and use of population data, capacity-building, policy development and training);

(d) **Format.** It is recommended that information on official development assistance by Development Assistance Committee countries be presented in a series of standard charts and tables, to be issued as a stand-alone report of the Secretary-General on resource flows for the implementation of the Programme of Action. The standard charts and tables would update figures I to IV of the present report, as well as annex I;

(e) **Periodicity.** Continuation of an annual report is recommended, consistent with the specifications outlined in the present report, subject to a quadrennial review that includes an update on the status and emerging potential of new data sources from other donors beyond OECD and emerging sources of information about domestic expenditures;

(f) **Partnership and capacity-strengthening.** Given the importance of further developing national data systems to support the estimation of domestic expenditures for development, including for reproductive health and the overall implementation of the Programme of Action, enhanced global partnerships and capacity-building are encouraged in order to strengthen systems of national accounts.

Annex I

Official development assistance categories beyond the costed components of the Programme of Action of the International Conference on Population and Development that are relevant to the implementation of the Programme of Action, based on the Organization for Economic Cooperation and Development creditor reporting system

		Average annual value (Millions of current United States dollars)				*Share of official development assistance (Percentage)*	
Code	*Label*	*2002–2006*	*2007–2011*	*2012–2015*	*2015*	*2012–2015*	*2015*
130	**Population policies/programmes and reproductive health**	**2 229**	**6 173**	**7 719**	**7 007**	**7.3**	**6.6**
13010	Population policy and administrative management	249	83	95	64	0.1	0.1
13020	Reproductive health care	175	791	1 452	1 577	1.4	1.5
13030	Family planning	191	442	751	831	0.7	0.8
13040	Sexually transmitted diseases control including HIV/AIDS	1 610	4 844	5 356	4 462	5.0	4.2
13081	Personnel development for population and reproductive health	3	13	66	73	0.1	0.1
110	**Education**	**4 892**	**8 929**	**8 766**	**7 578**	**8.2**	**7.2**
11120	Education facilities and training	149	663	713	623	0.7	0.6
11130	Teacher training	66	160	207	290	0.2	0.3
11182	Educational research	17	36	28	40	0.0	0.0
11220	Primary education	1 057	2 216	1 980	1 784	1.9	1.7
11230	Basic life skills for youth and adults	121	139	169	182	0.2	0.2
11240	Early childhood education	14	41	34	42	0.0	0.0
11320	Secondary education	102	336	413	244	0.4	0.2
11330	Vocational training	232	457	505	527	0.5	0.5
11420	Higher education	2 450	3 658	3 335	3 011	3.1	2.9
11430	Advanced technical and managerial training	111	145	148	156	0.1	0.1
120	**Health**	**2 750**	**4 610**	**5 705**	**5 217**	**5.4**	**4.9**
12110	Health policy and administrative management	646	939	1 002	730	0.9	0.7
12220	Basic health care	679	1 068	1 056	752	1.0	0.7
12230	Basic health infrastructure	260	339	284	283	0.3	0.3
12240	Basic nutrition	89	245	671	620	0.6	0.6
12261	Health education	35	44	106	54	0.1	0.1
12281	Health personnel development	26	64	82	95	0.1	0.1
140	**Water and sanitation**	**2 002**	**3 970**	**4 276**	**4 078**	**4.0**	**3.9**
14020	Water supply and sanitation — large systems	991	1 809	1 512	1 324	1.4	1.3
14021	Water supply — large systems	–	219	447	644	0.4	0.6
14022	Sanitation — large systems	–	182	217	228	0.2	0.2
14030	Basic drinking water supply and basic sanitation	479	899	836	684	0.8	0.6

Code	Label	Average annual value (Millions of current United States dollars) 2002–2006	2007–2011	2012–2015	2015	Share of official development assistance (Percentage) 2012–2015	2015
14031	Basic drinking water supply	–	139	153	236	0.1	0.2
14032	Basic sanitation	–	52	101	141	0.1	0.1
14050	Waste management/disposal	70	119	122	158	0.1	0.1
150	**Government and civil society**	**5 877**	**11 849**	**13 026**	**11 221**	**12.2**	**10.6**
15110	Public sector policy and administrative management	2 589	2 909	2 153	1 704	2.0	1.6
15113	Anti-corruption organizations and institutions	–	126	182	129	0.2	0.1
15130	Legal and judicial development	408	2 012	2 708	2 148	2.5	2.0
15150	Democratic participation and civil society	873	1 539	2 258	1 845	2.1	1.7
15152	Legislatures and political parties	–	136	129	98	0.1	0.1
15153	Media and free flow of information	99	227	401	416	0.4	0.4
15160	Human rights	334	606	792	741	0.7	0.7
15170	Women’s equality organizations and institutions	90	353	396	408	0.4	0.4
15180	Ending violence against women and girls	–	–	–	–	–	–
160	**Other social infrastructure and services**	**2 398**	**3 244**	**2 437**	**1 763**	**2.3**	**1.7**
16010	Social/welfare services	415	1 227	1 072	908	1.0	0.9
16040	Low-cost housing	60	96	119	90	0.1	0.1
16050	Multisector aid for basic social services	204	361	406	148	0.4	0.1
16062	Statistical capacity-building	42	91	93	86	0.1	0.1
16064	Social mitigation of HIV/AIDS	41	102	55	29	0.1	0.0
220	**Communications**	**279**	**383**	**298**	**259**	**0.3**	**0.2**
22040	Information and communications technology	32	112	94	67	0.1	0.1
230–233	**Energy generation, distribution and efficiency**						
231	Energy generation, distribution and efficiency — general	302	648	1 043	1 377.7	1.0	1.3
232	Energy generation, renewable sources	410	1 457	1 835	1 668	1.7	1.6
233	Energy generation, non-renewable sources	272	876	939	618.5	0.9	0.6
23630	Electric power transmission and distribution	789	879	982	1 382.9	0.9	1.3
410	**General environmental protection**	**1 119**	**3 351**	**3 947**	**3 446**	**3.7**	**3.3**
430	**Other multisector**	**2 938**	**5 351**	**6 097**	**6 779**	**5.7**	**6.4**
43030	Urban development and management	239	485	678	1 064	0.6	1.0
43040	Rural development	508	808	873	613	0.8	0.6
43081	Multisector education/training	282	576	711	574	0.7	0.5
43082	Research/scientific institutions	229	281	416	624	0.4	0.6
730	**Reconstruction and rehabilitation**	**483**	**766**	**522**	**753**	**0.5**	**0.7**
73010	Reconstruction relief and rehabilitation	483	766	522	752.8	0.5	0.7
740	**Disaster prevention and preparedness**	**39**	**268**	**518**	**555**	**0.5**	**0.5**
74010	Disaster prevention and preparedness	39	268	518	555	0.5	0.5

Source: OECD international development statistics. Available from http://www.oecd.org/dac/stats/idsonline.htm (accessed on 12 December 2017).

Annex II

Afghanistan national health account: expenditure on disease in 2014, by health-care provider

(Millions of current United States dollars)

Disease/condition	*Hospitals*	*Residential long-term care facilities*	*Providers of ambulatory health care*	*Providers of ancillary services*	*Retailers and providers of medical goods*	*Providers of preventive care*	*Providers of health-care system administration and financing*	*Rest of the economy*	*Other countries of the world*	*Unspecified health-care providers*	*Total*
Infectious and parasitic diseases	17.86	–	5.83	–	2.05	13.34	2.54	0.75	–	–	42.36
HIV/AIDS and other sexually transmitted diseases	0.34	–	2.14	–	–	1.17	0.37	–	–	–	4.03
HIV/AIDS and opportunistic infections	0.34	–	2.14	–	–	1.17	0.37	–	–	–	4.03
HIV/AIDS	0.34	–	2.14	–	–	1.17	0.37	–	–	–	4.03
Tuberculosis	14.71	–	0.80	–	0.15	3.98	1.74	–	–	–	21.37
Tuberculosis treatment (general)	14.71	–	0.80	–	0.15	3.98	1.74	–	–	–	21.37
Malaria	2.81	–	2.88	–	1.90	8.19	0.43	0.75	–	–	16.97
Reproductive health	9.46	–	157.26	–	163.80	–	2.98	–	0.96	–	334.46
Maternal conditions	1.62	–	29.14	–	26.35	–	1.28	–	0.44	–	58.83
Perinatal conditions	2.61	–	41.48	–	45.15	–	0.64	–	0.20	–	90.09
Contraceptive management (family planning)	2.42	–	42.10	–	43.84	–	0.07	–	–	–	88.43
Small bowel adenocarcinoma	2.80	–	44.54	–	48.46	–	0.99	–	0.32	–	97.11
Child health diseases	100.30	–	195.73	–	179.43	11.37	3.41	0.52	3.34	–	494.11
Acute respiratory infections	43.65	–	112.50	–	125.17	–	1.63	0.29	0.55	–	283.79
Diarrheal disease	40.73	–	26.37	–	29.13	–	0.44	0.07	0.22	–	96.94
Malnutrition (nutritional deficiencies)	15.47	–	49.42	–	16.85	11.37	1.24	0.14	2.54	–	97.04
Anemia	0.46	–	7.44	–	8.28	–	0.10	0.02	0.04	–	16.34
Child immunization	–	–	7.66	–	–	52.46	0.41	0.08	0.15	–	60.76
Other	655.60	3.32	133.16	1.52	142.66	7.00	76.48	1.49	5.08	0.16	1 026.46
Total	**783.22**	**3.32**	**499.64**	**1.52**	**487.94**	**84.17**	**85.81**	**2.85**	**9.53**	**0.16**	**1 958.14**

Source: Afghanistan, Ministry of Health.

Annex III

Uganda national health account: expenditure on disease in the fiscal year 2013/14, by financing source

		Government		*Private*		*Development partners*	
Disease code	*Disease*	*Amount (Millions of current Uganda shillings)*	*Share of total (percentage)*	*Amount (Millions of current Uganda shillings)*	*Share of total (percentage)*	*Amount (Millions of current Uganda shillings)*	*Share of total (percentage)*
DIS.1	Infectious and parasitic diseases	401 623	45.7	1 025 284	50.4	1 672 499	81.9
DIS.1.1	HIV/AIDS and other sexually transmitted diseases	217 177	24.7	151 967	7.5	1 216 253	59.5
DIS.1.2	Tuberculosis	41 855	4.8	–	0.0	11 422	0.6
DIS.1.3	Malaria	94 466	10.7	644 007	31.6	364 487	17.8
DIS.1.4	Respiratory infections	7 642	0.9	177 156	8.7	14 004	0.7
DIS.1.5	Diarrheal diseases	3 594	0.4	50 335	2.5	16 599	0.8
DIS.1.6	Neglected tropical diseases	3	0.0	–	0.0	–	0.0
DIS.1.7	Vaccine preventable diseases	11 760	1.3	503	0.0	46 506	2.3
DIS.1.nec	Other and unspecified infectious and parasitic diseases	25 125	2.9	1 317	0.1	3 228	0.2
DIS.2	Reproductive health	129 770	14.8	417 953	20.5	95 357	4.7
DIS.2.1	Maternal conditions	70 621	8.0	243 727	12.0	38 204	1.9
DIS.2.2	Perinatal conditions	25 406	2.9	174 215	8.6	263	0.0
DIS.2.3	Contraceptive management (family planning)	16 072	1.8	8	0.0	37 322	1.8
DIS.2.nec	Unspecified reproductive health conditions	17 671	2.0	2	0.0	19 568	1.0
DIS.3	Nutritional deficiencies	21 176	2.4	125 822	6.2	3 723	0.2
DIS.4	Noncommunicable diseases	198 783	22.6	22 817	1.1	11 885	0.6
DIS.4.1	Neoplasms	35 984	4.1	–	0.0	2 674	0.1
DIS.4.2	Endocrine and metabolic disorders	2 343	0.3	–	0.0	24	0.0
DIS.4.3	Cardiovascular diseases	12 478	1.4	–	0.0	105	0.0
DIS.4.4	Mental and behavioural disorders and neurological conditions	9 650	1.1	19 357	1.0	245	0.0
DIS.4.8	Sense organ disorders	–	0.0	–	0.0	7 441	0.4
DIS.4.9	Oral diseases	138 328	15.7	3 459	0.2	1 426	0.1
DIS.5	Injuries	25 541	2.9	104 960	5.2	8 218	0.4

Disease code	*Disease*	*Government*		*Private*		*Development partners*	
		Amount (Millions of current Uganda shillings)	*Share of total (percentage)*	*Amount (Millions of current Uganda shillings)*	*Share of total (percentage)*	*Amount (Millions of current Uganda shillings)*	*Share of total (percentage)*
DIS.6	Non-disease specific	54 523	6.2	21 905	1.1	154 247	7.6
DIS.nec	Other and unspecified diseases/conditions	47 350	5.4	316 557	15.6	96 894	4.7
Total		**878 766**	**100.0**	**2 035 298**	**100.0**	**2 042 822**	**100.0**

Source: Uganda, Ministry of Health, Uganda health accounts: national health expenditure, financial years 2012/13 and 2013/14. Available from http://www.health.go.ug/download/file/fid/1334 (accessed on 19 January 2018).