



World Health  
Organization

# MAPPING PFM FOR COVID-19 VACCINE ROLL-OUT

Draft, April 2021




Budget planning  
and formulation




Budget execution and  
spending modalities



Expenditure reporting  
and accountability

BUDGET CYCLE STAGE	PFM ISSUES		POLICY OPTIONS
 <p data-bbox="123 638 324 726"><b>BUDGET PLANNING AND FORMULATION</b></p>	<p data-bbox="403 231 548 295"><b>Budget estimates</b></p>	<ul data-bbox="672 231 1366 375" style="list-style-type: none"> <li>• Disconnect between costing for COVID-19 vaccination and budgeting processes</li> <li>• Under-estimated costs for non-vaccine items and delivery costs</li> </ul>	<ul data-bbox="1433 231 2128 406" style="list-style-type: none"> <li>• Updating cost estimates and budget proposals to include comprehensive spending needs for vaccination plans</li> <li>• Protecting spending needs for essential health services</li> </ul>
	<p data-bbox="403 454 537 518"><b>Budget planning</b></p>	<ul data-bbox="672 454 1366 662" style="list-style-type: none"> <li>• Lack of vision over the medium term for budget planning and for aligning allocations with longer-term vaccination deployment needs</li> <li>• Fragmented budget planning and budget provisions (e.g. provisions in a health ministry budget, and an extra-budgetary fund.)</li> </ul>	<ul data-bbox="1433 454 2128 662" style="list-style-type: none"> <li>• Revising multi-year expenditure frameworks to provide a rolling horizon over two to three years and a consolidated vision on spending needs</li> <li>• Ensuring budgetary coordination across several ministries and/or entities, and between central and subnational levels</li> </ul>
	<p data-bbox="403 702 537 766"><b>Budget structure</b></p>	<ul data-bbox="672 702 1366 837" style="list-style-type: none"> <li>• Rigidities in resource allocation due to input-based budgeting (e.g. vaccine, cold chain, and other immunization support services all exist as separate line items)</li> </ul>	<ul data-bbox="1433 702 2128 981" style="list-style-type: none"> <li>• Creating temporary programme-type lines within a budget</li> <li>• Exploring extra-budgetary funds and their potential pros and cons</li> <li>• Accelerating the transition to programme-based budgeting to improve priority-setting and accountability and to make allocations more flexible</li> </ul>
	<p data-bbox="403 1021 515 1085"><b>Budget holders</b></p>	<ul data-bbox="672 1021 1366 1133" style="list-style-type: none"> <li>• Uncoordinated allocations to multiple budget holders</li> <li>• Complex execution and poor tracking system</li> </ul>	<ul data-bbox="1433 1021 2128 1133" style="list-style-type: none"> <li>• Transparent budget split between budget holders involved in COVID-19 vaccination</li> <li>• Consolidated operational and performance plan</li> </ul>

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 <p data-bbox="125 692 327 810"><b>BUDGET EXECUTION AND SPENDING MODALITIES</b></p>	<p data-bbox="405 240 591 331"><b>Spending authorisation rules</b></p>	<ul data-bbox="674 240 1267 373" style="list-style-type: none"> <li>• Cumbersome and multilayered spending authorization processes</li> <li>• Delayed transfers to sub-national levels and purchasing agencies</li> </ul>	<ul data-bbox="1429 240 2112 539" style="list-style-type: none"> <li>• Adjusting modalities to allow funds to be disbursed more easily upon appropriation (e.g. fast-track authorization for vaccine-related expenditures)</li> <li>• Simplify spending procedures for budgetary transfers to entities in charge on vaccination delivery</li> <li>• Adjusting and/or introducing budget formulas to account for variations in regional or community health needs</li> </ul>
	<p data-bbox="405 593 584 651"><b>Procurement rules</b></p>	<ul data-bbox="674 593 1352 726" style="list-style-type: none"> <li>• Cumbersome procurement procedures</li> <li>• Insufficient provisions in emergency procurement rules to allow direct contracting and advance payment to manufacturers for COVID-19 vaccines</li> </ul>	<ul data-bbox="1429 593 2056 726" style="list-style-type: none"> <li>• Refining regulation to allow fast-track procurements procedures for the purchase of vaccines and non-vaccine items</li> <li>• Maintain financial transparency requirements</li> </ul>
	<p data-bbox="405 778 566 869"><b>Provider contracting modalities</b></p>	<ul data-bbox="674 778 1317 911" style="list-style-type: none"> <li>• Rigid personnel recruitment and contracting policies (eg for temporary vaccinators)</li> <li>• Rigid or non-existent frameworks for contracting private providers</li> </ul>	<ul data-bbox="1429 778 2112 911" style="list-style-type: none"> <li>• Revising regulatory frameworks to make it easier to contract temporary and/or private providers for vaccine deployment and to ensure that private providers are held accountable for outputs</li> </ul>
	<p data-bbox="405 963 589 1054"><b>Payment and incentives to providers</b></p>	<ul data-bbox="674 963 1308 1023" style="list-style-type: none"> <li>• Inconsistent incentives to providers for effective vaccine roll-out</li> </ul>	<ul data-bbox="1429 963 2092 1054" style="list-style-type: none"> <li>• Revising payment methods to support effective service delivery (e.g. introducing an additional fee to capitation payment rate)</li> </ul>
	<p data-bbox="405 1110 584 1265"><b>Rules for resource use by health service providers</b></p>	<ul data-bbox="674 1110 1339 1243" style="list-style-type: none"> <li>• Lack of access by front-line workers to operational funds</li> <li>• Cumbersome authorization and reporting rules against resource use</li> </ul>	<ul data-bbox="1429 1110 2119 1201" style="list-style-type: none"> <li>• Updating PFM frameworks to allow front-line workers to receive and manage public funds directly (e.g. for operational costs linked to the vaccine roll-out)</li> </ul>

BUDGET CYCLE STAGE	PFM ISSUES		POLICY OPTIONS
<b>EXPENDITURE REPORTING AND ACCOUNTABILITY</b>	<b>Tracking expenditure</b>	<ul style="list-style-type: none"> <li>• Weak reporting systems</li> <li>• Multiple reporting processes</li> <li>• Narrow or incomplete view of spending</li> </ul>	<ul style="list-style-type: none"> <li>• Adjusting FMIS to include new codes for COVID-19 expenditure related to vaccinations</li> <li>• Introducing a budget tagging system within an existing programme structure, where relevant</li> <li>• Considering the introduction of output-based tracking mechanisms</li> <li>• Publicly releasing expenditure and performance data on vaccinations</li> </ul>
	<b>Large volume of spending not accounted for in Financial Management Information Systems (FMIS)</b>	<ul style="list-style-type: none"> <li>• Spending on external resources monitored through separate processes, verification systems and audits</li> </ul>	<ul style="list-style-type: none"> <li>• Streamlining reporting modalities to avoid duplications and parallel reporting processes</li> <li>• Strengthening domestic financial information systems and audit functions</li> </ul>
	<b>Lack of incentives for accountability by health service providers</b>	<ul style="list-style-type: none"> <li>• Poor accountability systems</li> <li>• Tracking the consumption of inputs instead of performance</li> </ul>	<ul style="list-style-type: none"> <li>• Refining contracts with service providers and performance agreements</li> </ul>