Family Planning Spending Assessment (FPSA) is a new method of tracking the flow of resources and expenditures for the implementation of family planning (FP) programming in a country. This expenditure tracking method considers resource flow of both financial and non-financial resources from their origin to the end point of service delivery, among the different institutions involved. Tracking is done from financing sources whether public, private or foreign; and among the different providers of services.

The assessment aims to answer the following questions:

- Who pays for FP in the country?
- Who manages the funds and up to what level?
- Who provides the FP services?
- What FP services were provided?
- What are the inputs used (human resources, contraceptives, management, IEC, training and supervision, etc.)?

**Methodology**

The FP spending assessment borrows heavily from National HIV/AIDS Spending Assessment (NASA) approach. The tool tracks actual expenditure from public, private and international sources for all FP related interventions, services and activities. By adapting the NASA methodology, this assessment follows the national health accounts framework and principles. It applies standard accounting methods to reconstruct all transactions in each country, ‘following the money’ from the funding sources to agents and providers and services provided.

This approach adopted NASA classifications, but customized them to FP spending tracking. Following the NASA classifications, FPSA classifies three sets of entities in the flow of funds for FP as financing sources, financial agents and service providers.

i. **Financing Sources**: Financing sources are defined as entities which ultimately bear the expenses of financing FP services and related activities.

ii. **Financial Agents**: Financial agents are defined as entities which pass funds from financing sources to other financial agents or service providers in order to pay for the provision FP services. They determine how funds are allocated to finance the different FP services.

iii. **Service providers**: Providers are defined as entities that produce and provide health care goods and services as they relate to FP.

The FP assessment, therefore, follows a system of expenditure tracking that involves the systematic capturing of the flow of resources by different financial sources to FP service providers, through diverse mechanisms of transaction. A transaction includes all elements of the financial flow: the transfer of resources from a financial source to a financing agent or service provider, and their expenditure of the resources across budgetary items necessary to deliver FP services for those who need and want them.
FP applied either or both top-down and bottom-up techniques for obtaining and consolidating information. The top-down approach tracks sources of funds from financing sources down to the financing agents and FP service providers. On the other hand, the bottom-up approach tracks expenditures from service providers' expenditure records, and facility level records, then following up to the financing agents and eventually the financing sources.

Given that the service providers, especially the health facilities, lack data on actual expenditures on FP, costing techniques can then be used to estimate actual expenditure based on internationally accepted costing methods and standards used measure past actual expenditure. Ingredient and step-down costing are used for direct and shared expenditure for FP, whilst shared costs are allocated on the most appropriate utilization factor. As part of its methodology, the FPSA employs double entry tables or matrices to represent the origin and destination of resources, avoiding double-counting of the expenditures by reconstructing the resources flows for every transaction from funding source to service provider, rather than just adding up the expenditures of every agent that commits resources to FP activities.

**Using Assessment Results**

The results of the assessments provide estimates of expenditures on FP from government that are essential to:

i. inform global monitoring of spending on FP;
ii. inform the resource gap analysis at national and county level by comparing available resources and resource needs based on the strategic and operational plans;
iii. provide financial information that will inform policy dialogue;
iv. help in planning and budgeting at the County level in order to strengthen the case for family planning within the County and National development agenda;
v. be used to advocate for increased funding for FP resources in counties; and
vi. be used to monitor progress of polices in place by assessing whether expenditure is per priority areas.

Completed FPSA reports are available on the Track20 website at:


To learn more about Track20, visit [http://www.track20.org/](http://www.track20.org/).