BUDGET BRIEF 2018
HEALTH

KEY MESSAGES

1. The Health Sector was allocated MT 26.3 b in the 2018 Budget, representing the largest ever nominal allocation to the sector. This represents 8.7 percent of the entire 2018 State Budget; (Less financial operations and debt servicing, it represents 11.3 percent.)

2. The 8.7 percent sector share is on par with Low Income Countries but slightly lower than Sub-Saharan African countries. As a share of GDP, the 2018 allocation to health represents 2.6 percent, which is on par with the average of low income and sub-Saharan Africa peer countries.

3. The Health Sector has received an increasing share of internal resources. However, donors are still responsible for the largest portion of Health investments. In 2018, the internal to external resources ratio is budgeted at 86 percent to 14 percent. Yet, donors are budgeted to fund about 67 percent of investment spending in 2018.

4. Health Sector revenues averaged MT 300 m over the past decade, and MISAU estimated 2018 revenues at approximately MT 183 m. However, these numbers only reflect revenues from the Maputo Central Hospital and the CMAM. The Health Sector needs to ensure that all health facilities track and report their revenues.

5. The Health Sector executed 76 percent of the sector budget in 2017. Such low execution rate is mostly due to poor execution of external investment.

Please note: UNICEF does not have access to e-SISTAFE (Mozambique's integrated financial management information system); therefore, all analysis was carried out with publicly available information. The viewpoints expressed in the brief are those of the author and do not necessarily represent those at UNICEF.

How is the Health Sector Defined?

The Health Sector refers to the group of health institutions that receive autonomous budget allocations in the State Budget. The sector is managed by MISAU at the central level, DPS units at the provincial level, and SDSMAS units at the district level. The Health Sector is led by the Ministry of Health (MISAU) at the central level and supported by 11 Provincial Health Directorates (DPS) at the provincial level and 150 District Services for Health, Women, and Social Action (SDSMAS) at the district level. Beyond these management bodies, the Health Sector's institutional composition also includes: Centre of Medicines and Medical Articles (CMAM), National Council for the Fight Against HIV/AIDS (CNCS), four Central Hospitals, five General Hospitals, eight Provincial Hospitals, one District Hospital, and one Psychiatric Hospital. In total, the Health Sector consists of 183 autonomous budget holding institutions.

The Health Sector is guided by the Health Sector Strategic Plan (PESS) 2014-2019. The Health Strategy has seven strategic objectives: (1) increase the access and use of health services, (2) improve the quality of health service provision, (3) reduce inequities across different geographical areas and between different groups in the access and use of health services, (4) improve the efficiency of health services provided, (5) strengthen partnerships in the sector, (6) increase transparency and accountability on public resource management, and (7) strengthen the Mozambican health system[2]. This report describes how several of these strategic objectives are addressed by sector resource allocation.

What Trends Emerge from the Health Budget?

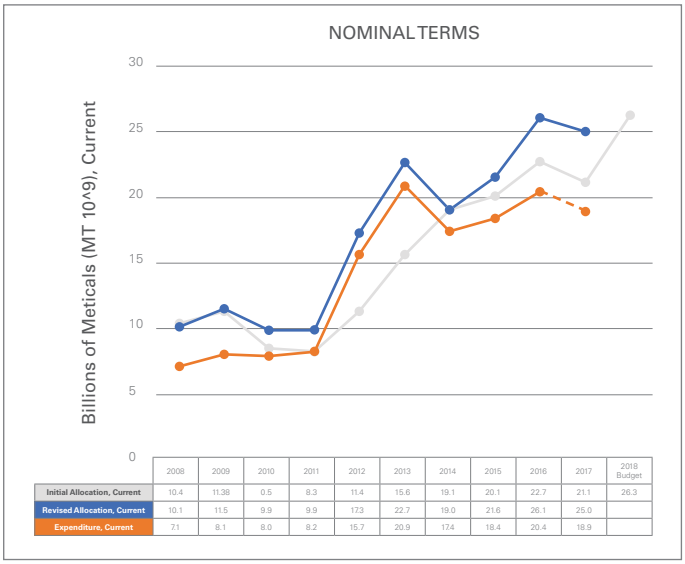
The Health Sector was allocated MT 26.3 billion in the 2018 Budget, representing the largest ever nominal allocation to the sector (see Figure 1A & B). The 2018 allocation represents a 24 percent nominal increase compared to the 2017 heath budget, a 5 percent nominal increase compared to 2017 revised sector budget, and a 39 percent nominal increase compared to 2017 sector expenditure. In real terms, the 2018 health budget increased by 16 percent relative to the 2017 health budget; it decreased by 2 percent relative to 2017 revised allocation, and increased by 30 percent compared to 2017 sector expenditure.

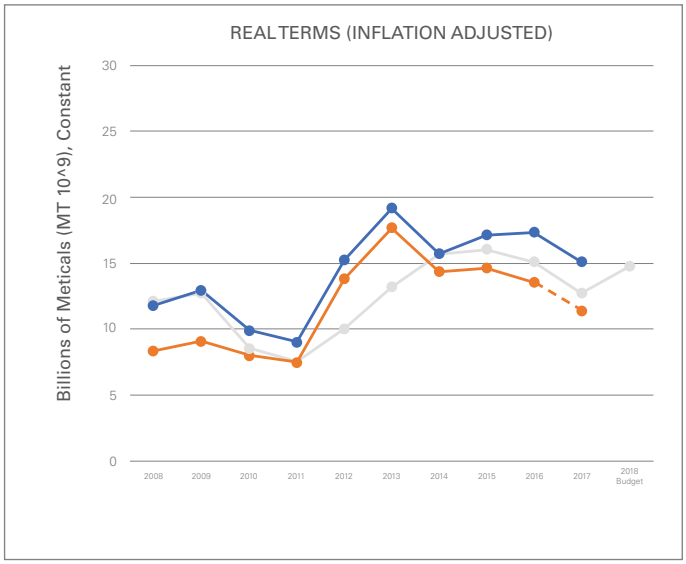
Budgeting and expenditure in the Health Sector has been erratic over the past decade. The initial budget allocation is not a reliable indication of what the sector will spend. In fact, over the past decade it is impossible to identify a constant path in the allocation, revision and, especially, expenditure in the Health Sector. Between 2011 and 2014, expenditure was higher than the initial allocation, whereas during the last three years, the trend has inverted and expenditure has decreased by an average rate of about 10 percent compared to the initial allocation and by an even higher average rate of 18 percent compared to the revised allocation. Additionally, the Health Sector relies annually on large off-budget financing[3], representing one-third to one-half of total resources dedicated to the sector. Due to a lack of reliable and publicly available data, off-budget resources are not documented in the 2018 budget total.

The 2018 allocation to the Health Sector represents 8.7 percent of the entire 2018 State Budget; excluding financial operations and debt servicing from the denominator, it represents 11.3 percent[4] (see Figure 2 A). The 11.3 percent share, which is the share recognized by government, is higher than the 10.2 percent share from the 2017 expenditure, but slightly lower than the 11.7 percent share registered by 2016 sector spending. The Health Sector share of State Budget remains well under the 15 percent share that African Union countries committed to in 2001 with the Abuja Declaration.

1. **Please note:** All analysis was carried out with publicly available information. Where limitations were encountered, notes are made in the text. There are some minor discrepancies between the totals presented in past Budget Briefs and those presented in the 2018 edition. As data sources were updated, UNICEF revised its calculations. The viewpoints expressed in this brief are those of the author and do not necessarily represent those of UNICEF Mozambique.
2. MISAU. Plano Estratégico do Sector da Saúde (PESS) 2014-2019. Page XV, Tabela 2. See calculations in UNICEF's 2017 Health Budget Brief, par. 3.2 based on data from World Bank Public Expenditure Review; IFE; ODAMOZ projections and PEPFAR expenditure/commitments.
3. See calculations in UNICEF's 2017 Health Budget Brief, par. 3.2 based on data from World Bank Public Expenditure Review; IFE; ODAMOZ projections and PEPFAR expenditure/commitments.
4. There are two methods for calculating the percentage share size of the sector: dividing the size of the sector (i) utilizing the entire State Budget in the denominator and (ii) utilizing the State Budget excluding financial operations and debt servicing in the denominator. The government employs the first method; however, the second method is preferred for benchmarking with other countries.

FIGURE 1A & B Health Sector budgeting and expenditure





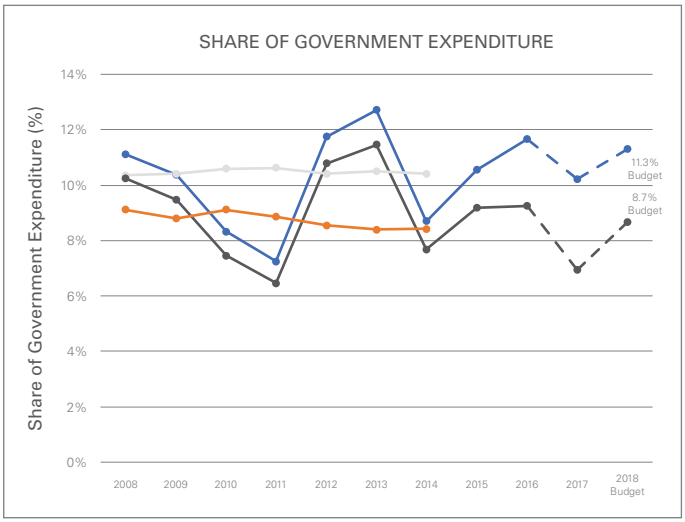
Source: Author's calculations from the CGE 2008-2016, REO IV 2017, LOE 2018. World Bank, World Development Indicators: Consumer Price Index (2010 = 100).

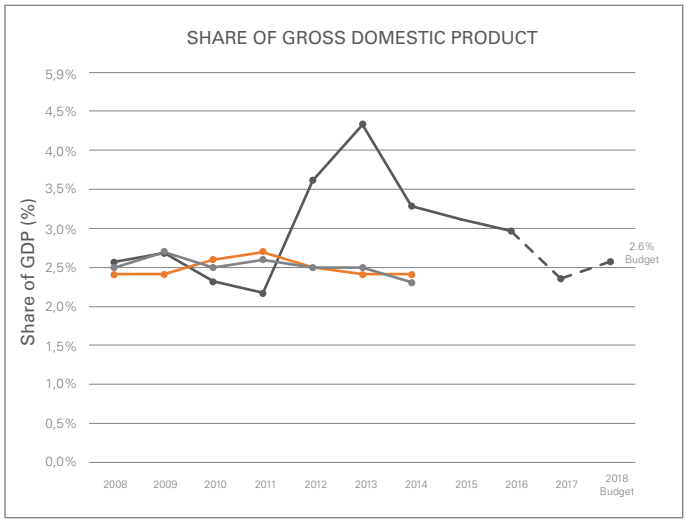
Note: In 2011, 2013, and 2014, the initial allocations were revised later in the fiscal year; thus, the numbers in the figure represent the revised initial allocations. At the time of writing, the 2017 public expenditures account has yet to be finalized; in this regard, it is likely the totals will be larger than presented for the release of the CGE 2017. The total for health in the LOE 2018 Documento da Fundamentacao does not include HIV/AIDS allocations for 2018.

The 8.7 percent sector share is on par with low income countries, but slightly lower than sub-Saharan African countries (see Figure 2B). In the last decade, the Health Sector spending share of total Government budget in Mozambique averaged 8.9 percent, which is on par with the average sector spending share In low income countries and below that of sub-Saharan African countries. The 2018 shares confirm this trend.

As a share of GDP, the 2018 allocation to health represents 2.6 percent, which is on par with the average of low income and sub-Saharan Africa peer countries. In recent years, Mozambique health sector share of GDP averaged approximately 2.9 percent, which is slightly above the average of shares in low income and sub-Saharan African countries (i.e. 2.5 percent). However, 2018 health sector share of GDP in Mozambique is on par with that of the country's peers.

FIGURE 2A & B Trends in the weight of the Health Sector

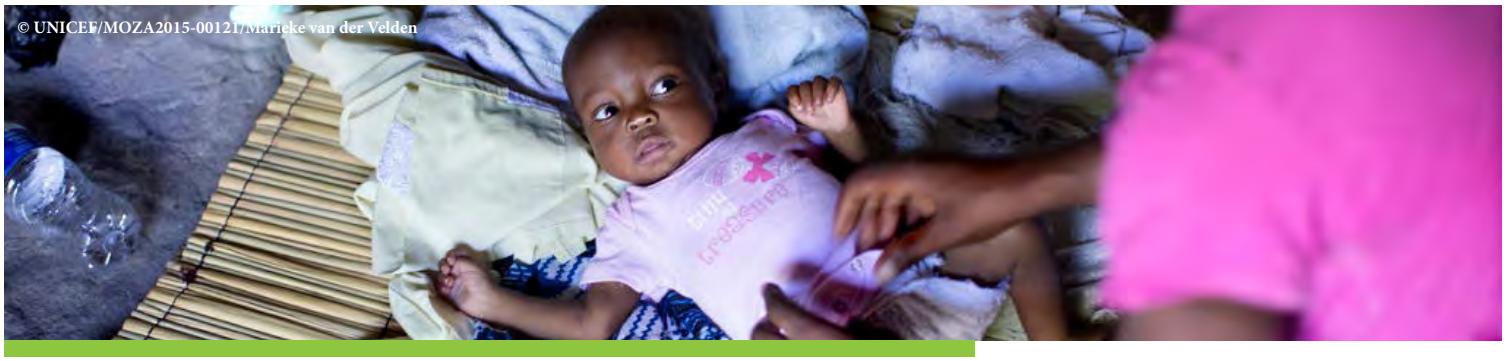




Health Sector share of entire state budget (Mozambique)
Health Sector share of state budget less financial operations, debt servicing, and subsidies (Mozambique)
Health Sector share of entire state budget (LIC Average)
Health Sector share of entire state budget (SSA Average)
Health Sector share of GDP (Mozambique)
Health Sector share of GDP (LIC Average)
Health Sector share of GDP (SSA Average)

Source: Author's calculations from the CGE 2008-2016; REO IV 2017; LOE 2018. World Bank, World Development Indicators: Government expenditure on health, total (% of government expenditure); Government expenditure on health, total (% of GDP).

Note: For 2008 through 2017, the weight is calculated out of the total public expenditure, in current Meticals, including financial operations, debt servicing, and subsidies except for the last trend line listed in the key. At the time of writing, the 2017 public expenditures account has yet to be finalized; therefore, it is likely these shares are larger than portrayed. The 2018 shares are initial budget allocations and not expenditure.



What is the Source of Health Sector Resources?

In Mozambique the Health Sector is financed with both internal (i.e. domestic) and external (i.e. foreign) resources. The internal resources are collected through taxes, tariffs, duties and internal credits. The external resources include foreign aid, donations and external credit. External resources are divided into three categories: (i) "Prosaude contributions", (ii) "Bilateral Project Funds" and (iii) "in-kind donations".

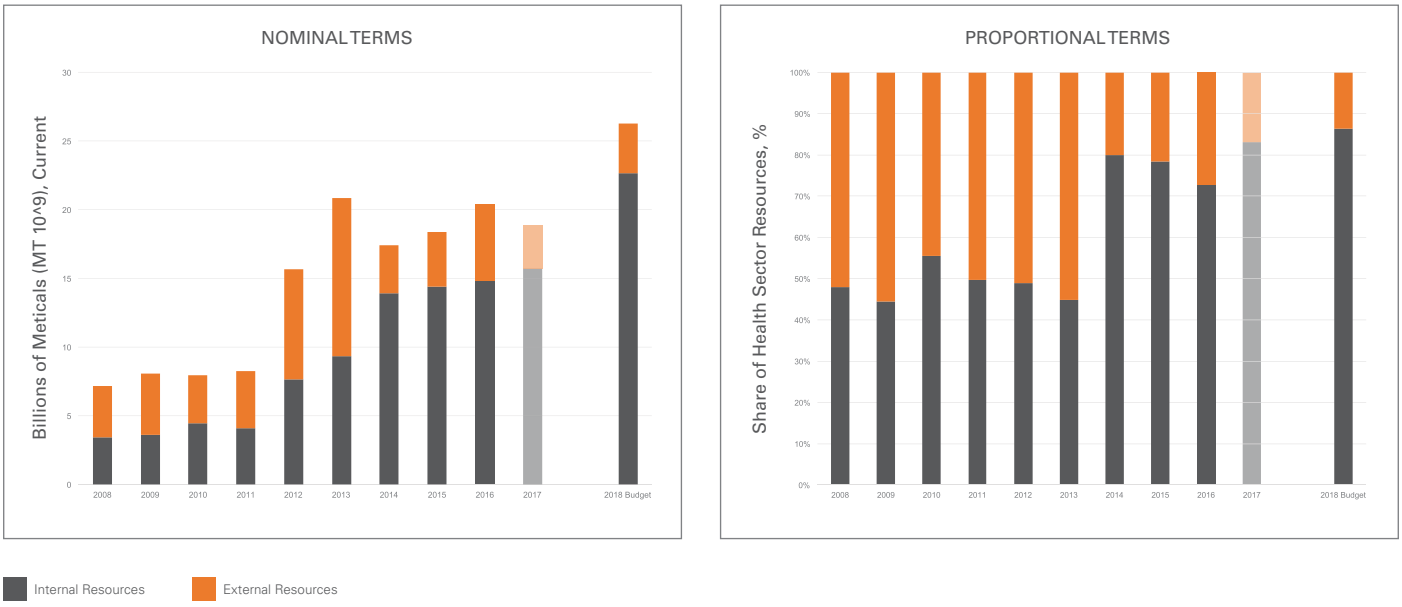
Internal and External Spending

The 2018 Health Sector budget relies on 86 percent internal resources and 14 percent external resources. In 2008, the ratio stood at 48 internal to 52 external (see Figure 3A & B). Over the past decade, the Government has increased its share of funding to the Heath Sector, and in response to decreasing and inconsistent donor contributions[5]. The 2018 budget represents the highest-ever share of internal resources from the Government of Mozambique and the highest-ever nominal allocation to the sector. It must be noted, however, that the internal-to-external financing ratio does not consider off-budget resources which are additional external contributions to the sector, but are not easily tracked.

Health Sector Common Fund

PROSAUDE commitments for 2018 are worth USD 20.8 million (see Figure 4). Over the past decade, PROSAUDE commitments averaged USD 76.8 million (m), while execution averaged USD 69.2 m. Donors financing of the Health Sector through the PROSAUDE Common Fund sharply declined –in dollar terms– since 2014. In the 2018 Budget, PROSAUDE is expected to contribute USD 20.8 m to the Health Sector. This represents a 26 percent decrease relative to 2017 commitment, and an 18 percent decrease relative to 2017 execution. The sharp decline in the commitments and disbursements to PROSAUDE may be explained by the donor preference to fund the sector through alternative, indirect modalities (including in-kind donations) in the wake of the undisclosed loan scandal. However, it must be noted that, in Metical terms, the decrease in PROSAUDE funding is not as sharp due to the depreciation of the Metical (i.e. in 2014, US$ 1 = 31 Meticals compared to 2018 when US$ 1 = 60 Meticals).

FIGURE 3A & B Health Sector resources: internal & external

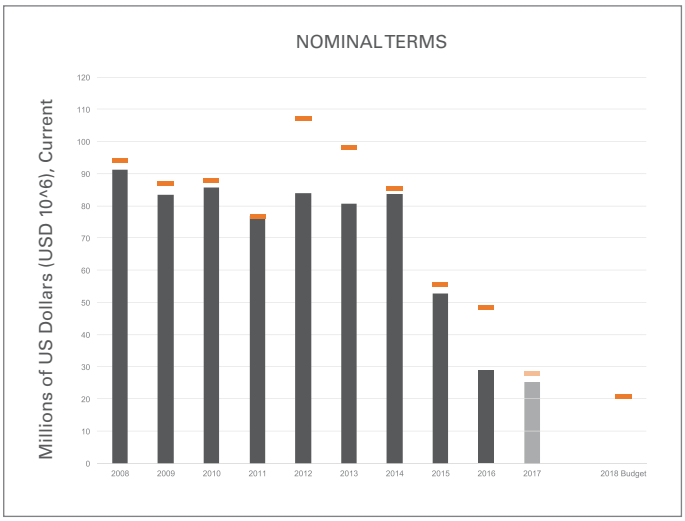


Source: Author's calculations from the CGE 2008-2016; REO IV 2017; LOE 2018.

Note: At the time of writing, the 2017 public expenditures account has yet to be finalized; therefore, it is likely these shares are larger than portrayed. 2018 represents the initial budget, while 2008 through 2017 represent hat was spent.

5. Donor resources fluctuated greatly over time and progressively decreased as a percentage share of total health resources. In particular, external resources were worth 52 percent in 2008, 44 percent in 2010, 55 percent in 2013, 20 percent in 2014 and are now budgeted at 14 percent in 2018.

FIGURE 4 PROSAUDE Commitments and Execution rates



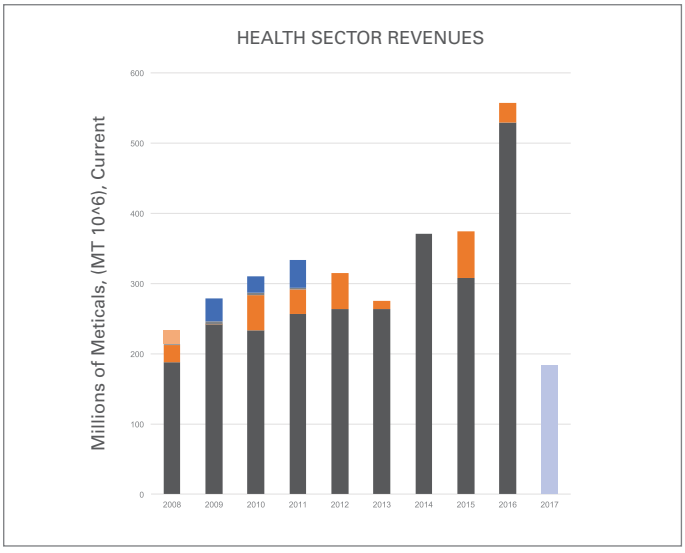
Source: Author's calculations from the CGE 2008-2016; REO IV 2017; LOE 2018, 2018 REO I. Quadro "Despesa de Investimento, por Origem e Modalidade do Financiamento".

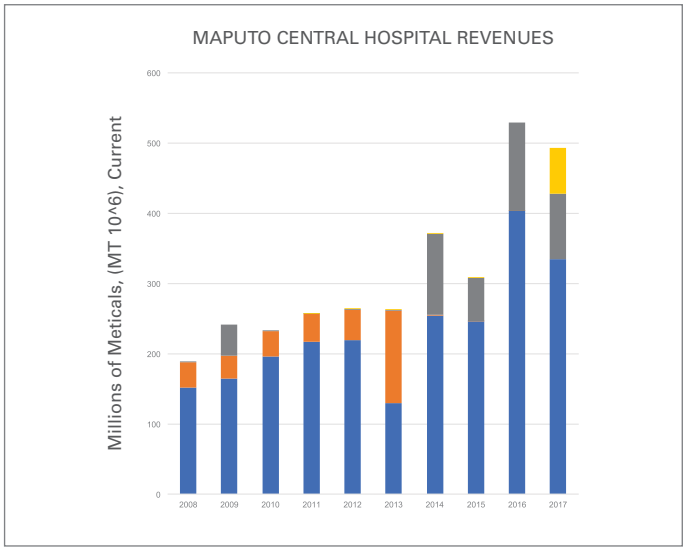
Health Sector Revenues

Health Sector revenues averaged MT 300 m over the past decade, and MISAU estimated 2017 revenues at approximately MT 183 m. However, these numbers only reflect revenues from the Maputo Central Hospital and the CMAM (see Figure 5A). The Health Sector needs to ensure that all health facilities track and report their revenues and that these revenues are appropriately utilized and accounted for. Health Sector revenues averaged approximately MT 300 m per year between 2008 and 2017. However, this amount only reflects revenues that are tracked and reported in publicly available budget and expenditure reporting. While according to the World Bank Group's Health Service Delivery Indicator (SDI) survey almost all health facilities in Mozambique collect a fee, only the Maputo Central Hospital and the CMAM have reported their revenues since 2012. Considering that there are three more Central Hospitals, five General Hospitals, eight Provincial Hospitals, one District Hospital, and one Psychiatric Hospital, and that none of them reports their revenues, the estimation made by MISAU considers less than the 10% of the sectors facilities. In order to improve the transparency and accountability of public resources in the Health Sector, the sector needs to better track and report revenues across all health facilities as well as report on the use of such revenues.

Over the past decade, the Maputo Central Hospital collected its largest revenue from services of the Special Clinic, with an average of MT 230 m per year (see Figure 5B). Sale of medicines was the second largest source of revenue for the MCH with a yearly average of MT 45 m between 2008 and 2017. These revenues, once collected, are executed back in the Heath Sector.

FIGURE 5A & B Health Sector Revenues





Source: Author's calculations from the CGE 2008-2016; REO IV 2017; LOE 2018: "Receitas Proprias Segundo a Classificacao Organica".

How are Health Sector Resources Spent?

The Ministry of Economy and Finance releases initial funds (dotação inicial) via the CUT to each autonomous budget-holding education institution and subsequently updates the allocation based on budget execution rates and available resources (dotação actualizada). The institutions track spending (execução) through the e-SISTAFE (Government integrated financial management information system), which sources quarterly budget execution reports (REOs) and the annual General State Account (CGE). The way the 2018 health budget will be spent can be analyzed from the following four perspectives:

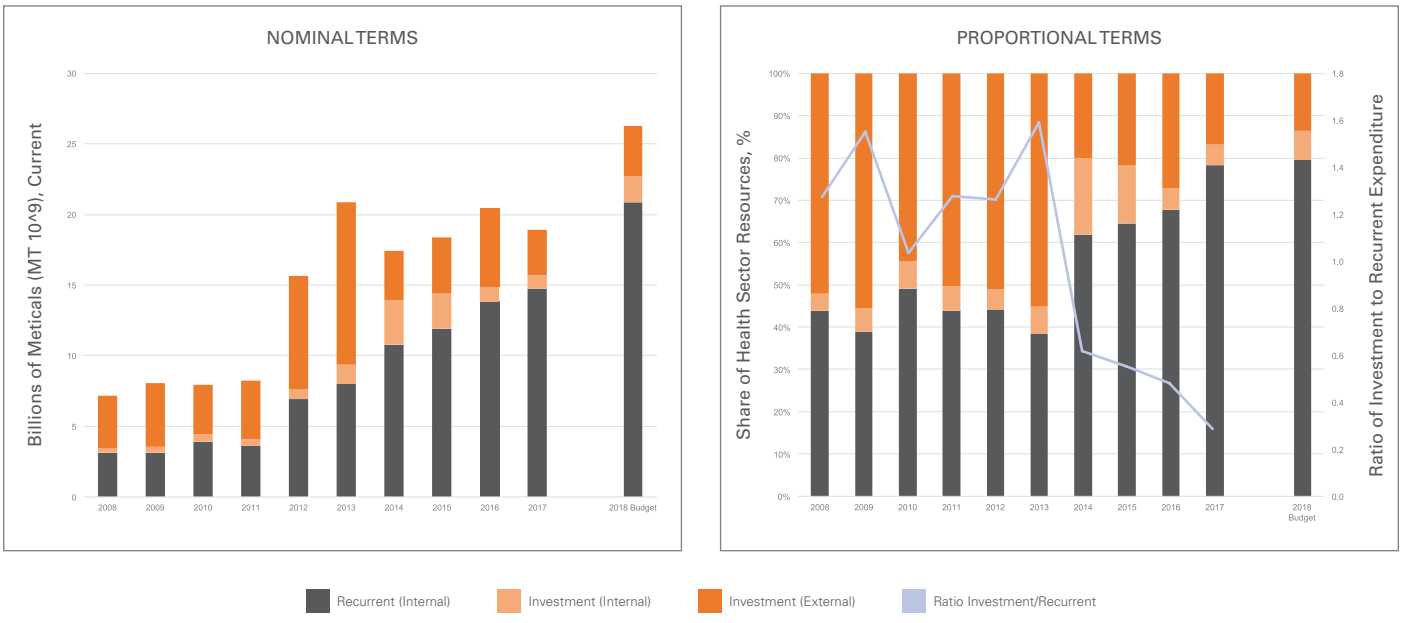
Recurrent versus Investment Spending

The State Budget reports expenditure by dividing it into two different categories: Recurrent and Investment. Recurrent expenditure is the set of resources used to keep a system or an institution "up and running" and includes spending on salaries/remunerations, goods and services, operating costs, transfers, and financial operations. Investment (i.e. capital spending) describes expenditure aimed at improving the Sector's longer-term productivity and efficiency (i.e. construction of hospitals and clinics, the purchase of medical devices, the training of medical staff, etc.). Recurrent spending is exclusively financed through internal resources, whereas investment is both funded internally and externally. It is necessary to point out that in Mozambique all external funding is recorded in the budget as "external investment", when in fact, it might have a portion dedicated to recurrent functions. In order to improve the understanding and transparency of investment levels in education and other priority sectors, it is important for MEF to begin tracking the recurrent aspect of externally-funded projects in e-SISTAFE.

In the 2018 budget, health recurrent spending occupies 79 percent of the budget while investment spending occupies 21 percent (see Figure 6A & B). The budgeted share occupied by recurrent spending in The 2018 budgeted share for recurrent spending is on par with 2017 expenditure, but is significantly higher than 2016 expenditure. A decade ago, recurrent spending occupied a 44 percent share and investment spending a 56 percent share of on-budget expenditure. In other words, the share of recurrent spending increased from 44 percent in 2008 to a budgeted 79 percent in 2018. This is increase is largely due to the decrease in on-budget donor funding to the sector, considering the fact that all donor resources are registered in the budget as investment resources.

In 2018, donors are expected to contribute about 67 percent of investment spending. A decade ago, they were responsible for 93 percent. Despite the fact that an increasing share of internal resources is devoted to recurrent purposes, the government is funding a larger proportion of Health Sector investment. This, however, is mainly due to decreasing donor contributions to the sector. It must also be noted that a large share of external investment resources are devoted to the provision of medicines (mainly in-kind) and the contracting of personnel and not capital investment.

FIGURE 6A & B Recurrent and investment expenditure



Source: Author's calculations from the CGEs 2008-2016, REO IV 2017, and LOE 2018.

Note: At the time of writing, the 2017 public expenditures account has yet to be finalized; therefore, it is likely these shares are larger than portrayed. The 2018 figures are initial budget allocations and not expenditure. The External Investment category does not include off-budget funding.

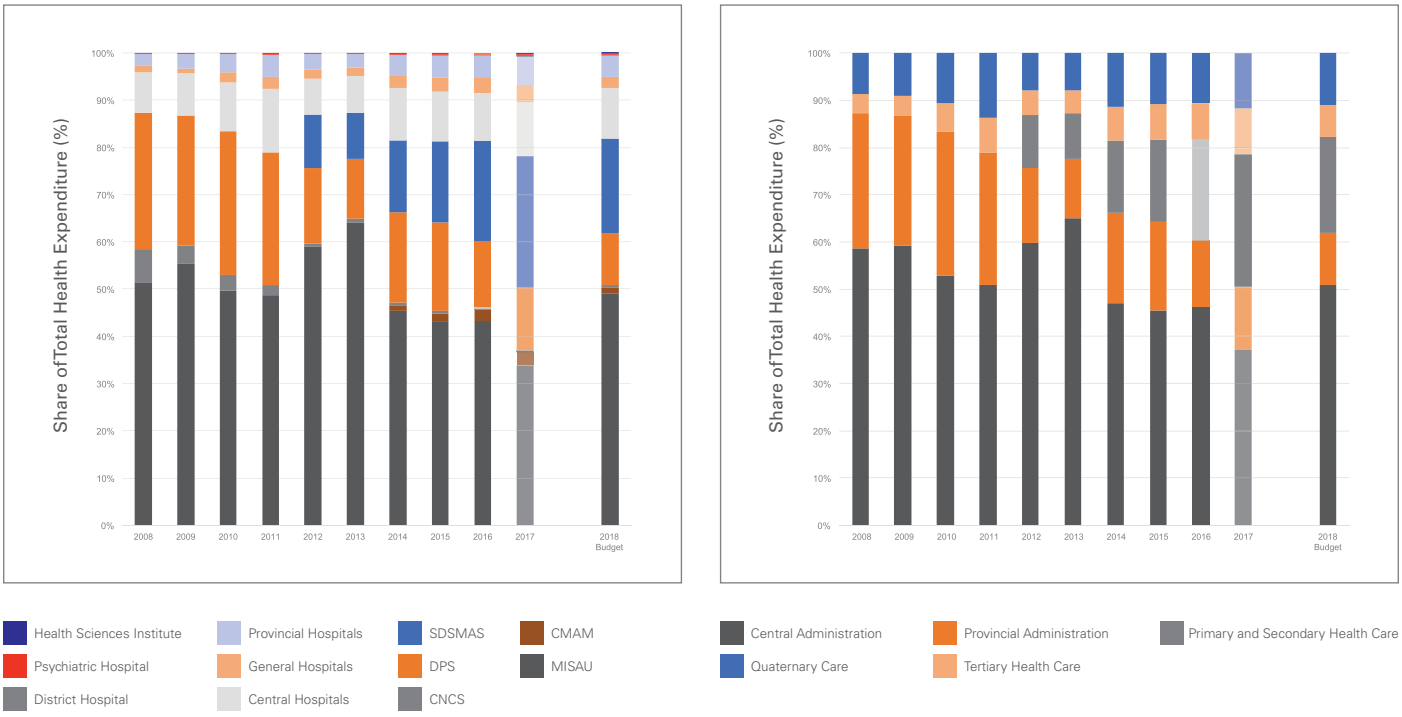
Resource Use by Health Institution

MISAU received the largest allocation in the 2018 health budget, followed by the allocations for SDSMAS units, DPS units, and Central Hospitals (see Figure 7A). In 2018, MISAU was allocated MT 12.9 b, equal to about half of the Health Sector's budget. The Ministry's presence at the District level, through the SDSMAS, received MT 5.2 b, equal to 20 percent of the sector's resources. The Provincial-level institution, the DPS, received MT 2.9 b or about 11 percent of the resources. Similarly, Central Hospitals were allocated MT 2.8 b, which is also equal to 11 percent of the health budget.

Resource Use by Level of Care

In 2018, Central Administration institutions were allocated over half of the Health Sector Budget (see Figure 7B). Health Sector institutions in Mozambique can be grouped based on their level of care. MISAU, CNCS and CMAM are Central administration institutions; DPSs operate as Provincial administration; SDSMAS and District Hospitals are responsible for the administration of Primary and Secondary Health Care, as well as financing of Primary Health Care Facilities (Centros de Saúde) and Secondary Health Care Facilities (Rural and District Hospitals). Provincial and General Hospitals provide Tertiary Health Care, and Central and Psychiatric Hospitals Quaternary Care. Finally, Health Institutes can be classified as Research institutions. In 2018, Central administration was allocated 51 percent of the total sector budget, followed by Primary & Secondary Healthcare (20 percent), Provincial administration and Quaternary Healthcare (11 percent respectively), Tertiary Healthcare (7 percent), and Research (less than 1 percent).

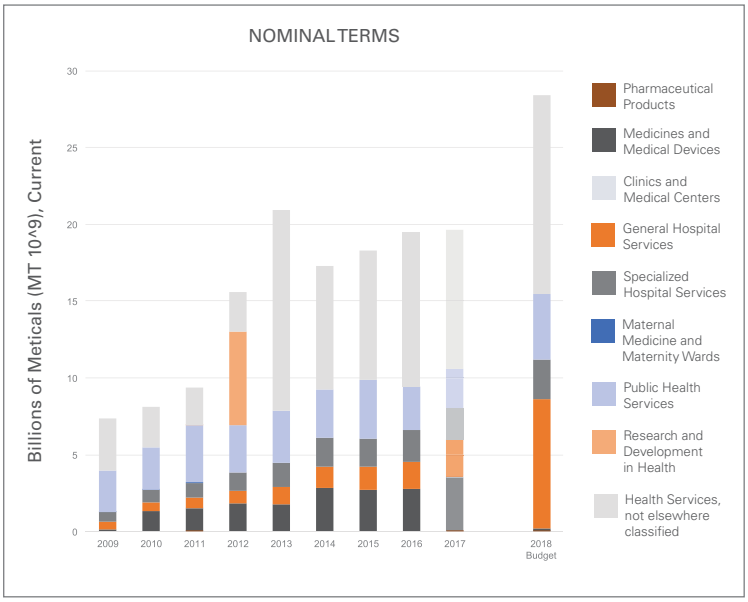
FIGURE 7A & B Health allocations by institution / Health Allocations by Level of Care



Source: Author's calculations from the CGE 2008-2016; REO IV 2017; LOE 2018.

Source: Author's calculations from the CGE 2008-2016; REO IV 2017; LOE 2018.

FIGURE 8 Health allocation and expenditure by functional category



Source: Author's calculations from the CGE 2008-2016; REO IV 2017; LOE 2018

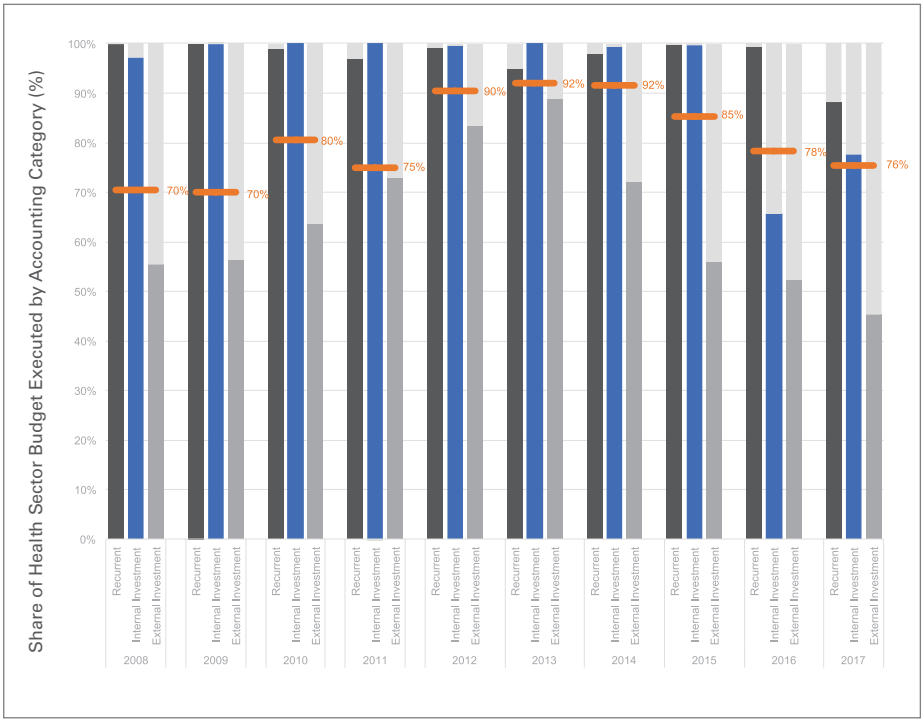
Resource Use by Functional Area

According to the 2018 functional classification, General Hospital Services are allocated 30 percent of health resources, Specialized Hospital Services are allocated 9 percent, and Public Health Services are allocated 15 percent[6] (see Figure 8). However, the functional classification remains a weak indication of health spending by functional area as 46 percent of 2018 resources were labeled unclassified. In fact, on average, over 41 percent of health resources have gone unclassified since 2009. In the absence of programmatic budgeting to inform about spending by program area and objective, improving the accuracy of functional budgeting is important for informing government priorities for resource use in the sector.

6. Note: in 2017, "Medicines and Medical Devices" received 18 percent of the sector's spending, while in 2018 they are budgeted to receive about 1 percent. This does not reflect a large decrease in the provision of medicines; rather, it is a reflection of the fact that in-kind medicine provision is accounted for only during execution (and not during budgeting).

How Well Has the Health Sector Executed its Past Budgets?

FIGURE 9 Budget execution in the Health Sector



The Health Sector executed 76 percent of the sector budget in 2017. The relatively low execution rate is mostly due to poor execution of external investment (see Figure 9). Over the past decade, the Health Sector has executed on average 81 percent of its budget. This is lower than the 87 percent average execution rate of the State Budget. The 2017 aggregate execution rate is the lowest since 2011. The 2017 execution rate of recurrent spending and internal investment were 88.1 percent and 77.7 percent, respectively. Nevertheless, the execution rate of external investment was about 45 percent, the lowest over the past decade. It must be noted that poor execution of external investment may be a reflection of incomplete and delayed reporting of spending by donors.

Source: Author's calculations from the CGE 2008-2016; and REO IV 2017.
Note: At the time of writing, the 2017 public expenditures account has yet to be finalized; therefore, it is likely these shares are larger than portrayed.

How Has the Health Sector Performed?

This section explores how the Health Sector –given the level of resources applied over past years– is performing relative to its peers on major health indicators and quality service measures, in response to PESS strategic objective #2.

The 2018 Economic and Social Plan (PES) prioritizes improvements on the following indicators: (i) institutionalized births; (ii) pregnant women with HIV on ARV; (iii) cervical cancer screening; (iv) ARV treatment for adults and children; and (v) the construction of district hospitals (see Table 1). In 2018, the government plans to reach an 80 percent share of institutionalized births, which is more than the original PGQ target for the same year. Similarly, the share of pregnant women with HIV treated with ARVs is planned at 91 percent or slightly larger than in PGQ initial target. However, while the 2018 PQG target for share of women screened for cervical was 13 percent, it is 11 percent in 2018 PES. The government plans to improve ARV treatment coverage for adults by approximately 10 percent, and for children by 14 percent relative to 2017 results. Finally, in 2018, the government plans to make progress on the construction of 14 district hospitals in: Cuamba (Niassa); Montepuez, Mocimboa da Praia, Macomia (Cabo Delgado); Memba (Nampula); Mopeia (Zambezia); Machaze (Manica); Massinga, Jangamo (Inhambane); Macia (Gaza); Manhica (Maputo); Fingoe (Tete); Marromeu (Sofala).

Trends in Health Sector Outcomes

Mozambique has outperformed LIC and SSA in reducing both child and maternal deaths (see Figure 10). Mozambique reduced child mortality from an average 171 deaths per 1,000 live births in year 2000 to an average 71 deaths in 2016 (most recent data available). Over the same period, LIC decreased from an average of 155 deaths per thousand to 73, while SSA decreased from 150 to 78 deaths per thousand. With regards to maternal mortality, Mozambique reduced the mortality rate from an average 915 deaths per 100,000 live births to an average 489 deaths, a decrease of 426 deaths per 100,000 between the years 2000 and 2015. Concurrently, LIC decreased from 838 to 496 deaths per 100,000; and SSA decreased from 846 to 547 per 100,000.

TABLE 1 PES and PQG Indicators and Targets for the Health Sector in 2018

PQG Outcome Indicator	PQG/PES Output Indicator	Institution	2014 Baseline	2019 Objective	2017 Revised Target	2017 Result	2018 PQG Target	2018 Budget
Share of institutionalized births (i.e. births in authorized medical facility)		MISAU	71%	75%	76%	79%	75%	80%
Share or number of pregnant women with HIV on ARV treatment		MISAU	86%	90%	92%	101%	90%	91%
Share of women screened for cervical cancer		MISAU	1%	15%	7%	5%	13%	11%
ARV Treatment coverage for children and adults	Number of adults living with HIV on ARV treatment	MISAU	Indicator not listed in orginal version of PQG 2015-2019		1,038,118	1,060,607	Indicator not listed in orginal version of PQG 2015-2019	1,164,256
ARV Treatment coverage for children and adults	Number of Children living with HIV on ARV treatment	MISAU	Indicator not listed in orginal version of PQG 2015-2019		87,039	86,255	Indicator not listed in orginal version of PQG 2015-2019	98,717

Source: Author's compilation from PES 2018, Balanco do PES 2017, and Balanco Intermedio do Programa Quinquenal do Governo 2015-2019.

Mozambique lags behind peer countries on indicators measuring progress towards decreasing incidence levels for HIV/AIDS, Tuberculosis, Malaria and Road/Traffic Accidents. HIV prevalence has increased from 10,4 percent in 2000 to 14.1 percent in 2007, and decreased to 12,3 percent in 2016. Over the same period LIC almost halved its rate as it decreased from 4,3 percent to 2,6 percent. Similarly, SSA demonstrated improvement going from 5,9 percent to 4,3 percent. With regards to Tuberculosis, Mozambique saw an increase from 513 per 100,000 people in 2000 to 551 per 100,000 in 2016, while LIC and SSA decreased respectively by 85 and 89 per 100,000 people over the same period. The incidence of Malaria has decreased over the past decade, but remains higher than that of it peers. Concretely, in Mozambique, malaria affected 289 per 1000 people at risk in 2015, while SSA and LIC reported 234 and 194, respectively. To address this, MISAU launched a new strategic plan to guide the fight against Malaria (see Box #1). Finally, road accidents continue to be one of the major causes of death (see Box 2).

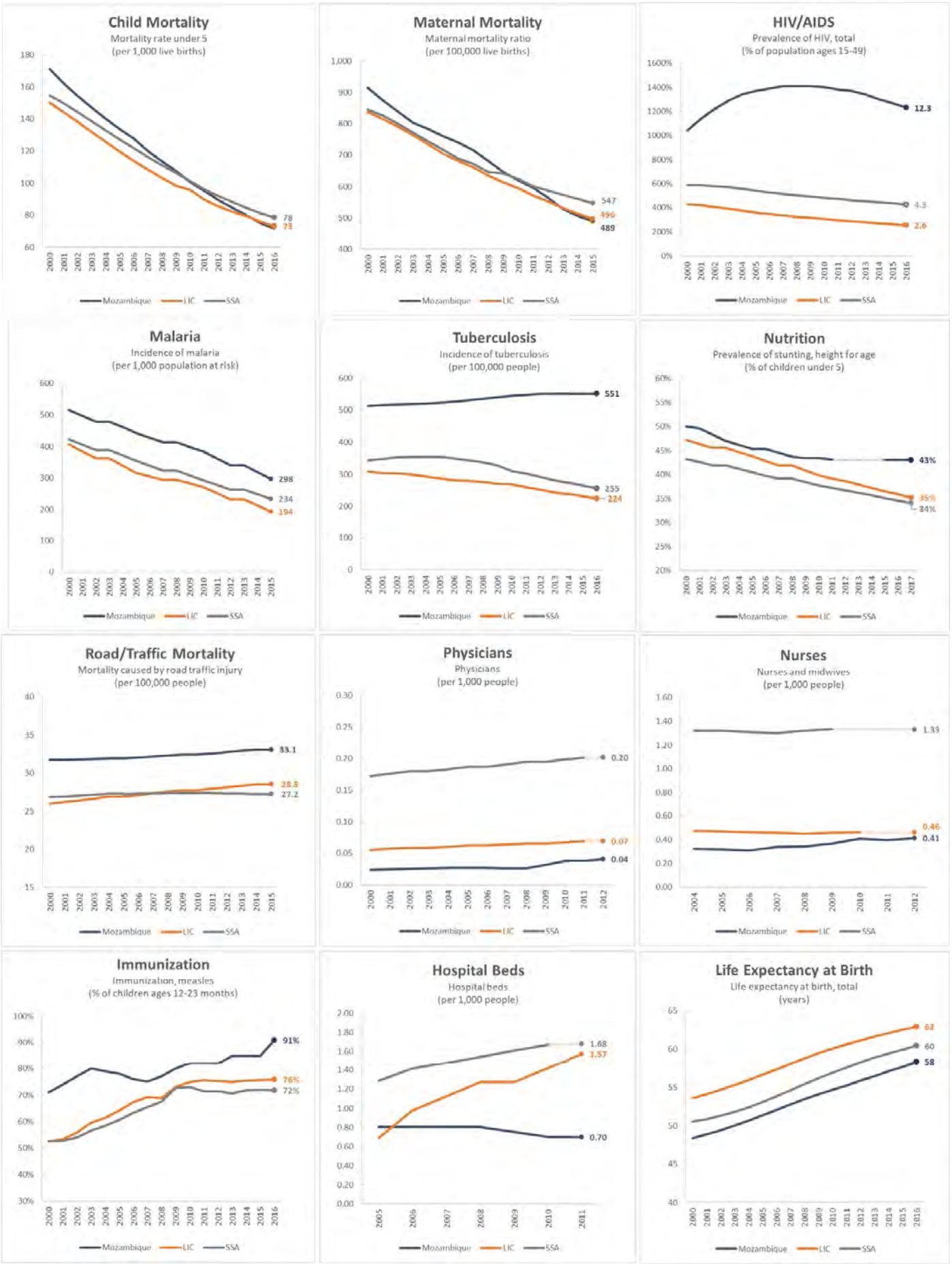
BOX 1 Malaria

In December 2016, MISAU launched the National Malaria Control Program (NMCP) and related Strategic Plan against Malaria for 2017-2022. The plan seeks to ensure that all Mozambicans have access to at least one method of preventing malaria (usually either an insecticide-treated bed net or spraying the house against mosquitoes). The focus of the strategy is on pregnant women and children under the age of five. In agreement with the Mozambican strategic plan, the PMI (President's Malaria Initiative, the plan launched in 2015 by the American government in order to reduce the burden of Malaria) proposed a budget of 24 millions USD, which will support the following intervention areas: entomologic monitoring and insecticide resistance management;, insecticide-treated nets; indoor residual spraying; Malaria in pregnancy; case management; health systems strengthening and capacity building; social and behavior change communication; surveillance, monitoring and evaluation; and operational research.

BOX 2 Road/Traffic Accidents

According to recent WHO data published in 2017, Road Traffic Accident Deaths in Mozambique reached 9,256 or 3.65% of total deaths in the country. The age adjusted Death Rate is 44.52 deaths per 100,000 of population, which ranks Mozambique #7 in the world. In southern Africa, Mozambique is #4 in road traffic deaths, surpassed by Malawi, Tanzania and the Democratic Republic of Congo. According to the Mozambican National Land Transport Institute (INATTER), the southern province of Maputo suffers the most traffic accidents. INATTER added that the main causes of road accidents were careless driving, drunk driving, fatigue, the unbridled quest for passengers by drivers of public minibus taxis, the poor condition of roads, and jay walking. Of these causes, speeding and drunk driving account for about 49% of the accidents.

FIGURE 10 Health Outcomes in Mozambique, South African Countries and Low Income Countries



Source: World Bank. World Development Indicators (WDI).

GLOSSARY OF BUDGET TERMS

Initial Allocation (Dotação Inicial)
The first allocation of funds, approved by Parliament

Revised Initial Allocation (Dotação Rectificativa)
A revised allocation of funds, approved by Parliament

Updated Allocation (Dotação Actualizada)
The total funds that arrive at the disposal of a given WASH institution

Expenditure (Despesa Realizada)
Allocated funds spent on WASH investment and recurrent costs

Budget Execution (Execução do Orçamento)
Percentage of allocated funds spent out of the total allocation

Nominal/Current Values
Numbers not corrected for the effect of inflation

Real/Constant Values
Numbers corrected for inflation

ACRONYMS

b	Billion
CGE	General State Account (Final Budget Report)
CFMP	Medium-term Fiscal Plan
CMAM	Centre of Medicines and Medical Articles
CMR	Child Mortality Rate
CNCS	National Council for the Fight against HIV/AIDS
CUT	Single Treasury Account
DPS	Provincial Health Directorate
e-SISTAFE	Financial Management Information System
FC	Common Fund
GDP	Gross Domestic Product
HCM	Maputo Central Hospital
IMF	International Monetary Fund
LEB	Life Expectancy at Birth
LIC	Low Income Country
LOE	State Budget Law
MISAU	Ministry of Health
MEF	Ministry of Economy and Finance
m	Million
MT	Mozambican Metical (Local Currency)
ODAMOZ	Mozambique Official Development Assistance data platform
PES	Economic and Social Plan
PESS	Health Sector Strategic Plan
PPP	Purchasing Power Parity
PQG	Government Five Year Plan
REO	State Budget Execution Report (Budget Update Report)
SDI	Service Delivery Indicator
SDSMAS	District Service for Health, Women, and Social Action
SSA	Sub-Saharan Africa
TB	Tuberculosis
UGB	Autonomous Budget Holder Code
US$	United States Dollar (Currency)
WB	World Bank
WDI	World Development Indicators

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ROSC
Fórum das Organizações da Sociedade Civil para os Direitos da Criança

FORUM DE MONITORIA DO ORCAMENTO