



WHEN LOSING TRACK  
MEANS LOSING LIVES:  
**ACCOUNTABILITY  
LESSONS FROM THE  
EBOLA CRISIS**

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*Photo Credit: UNICEF Guinea*

**ONE**

As the intensity of the West African Ebola outbreak begins to wane (albeit with new cases still emerging in all three heavily-affected countries), many in the global health community have begun the process of turning inward and learning lessons from the crisis. For some, this has meant an examination of the World Health Organization (WHO) and the wider global health architecture; for others, this has meant focusing on the importance of health systems strengthening; for others still, it has meant learning how to deliver services on the ground in more nimble, culturally-sensitive ways.

Yet one subject that has received less attention than these but should be mined for lessons is that of accountability for resources. When a disaster occurs — be it an earthquake in Nepal or a disease outbreak in West Africa — governments, private sector actors, and institutions typically respond with the promise of millions or even billions of dollars, as well as medical workers, supplies, and logistical support. These promises are often essential for stemming a crisis, mitigating deeper catastrophe, and ultimately saving lives. However, keeping track of these promises can be an arduous and complex task, making it difficult to explain what ultimately happens to pledges once they are made and to hold actors accountable for delivering real outcomes on the ground.

In response to the Ebola crisis, a number of entities — each with varying mandates and objectives — began to track humanitarian aid flows and, in some instances, related in-kind commitments. Among others, the United Nations Office for the Coordination of Humanitarian Affairs' (OCHA) [Financial Tracking Service \(FTS\)](#) added Ebola to its list of humanitarian crises; the World Bank [set up a system](#) to track pledges; and the [UN Special Envoy for Ebola](#) hired consultants to produce reports on overall resources for Ebola.

Still, there was not one comprehensive place to monitor the quantity and quality of both monetary and non-monetary pledges being made, so the ONE Campaign created an [online, interactive tracker](#) to highlight a broader range of activities represented by donors' pledges. ONE's tracker focused initially on those countries where we knew the governments well, but we added more countries, foundations and other donors as information became available. Working together with technical partners, we strove to better understand what was really happening with the resources being promised, but we faced limitations that inhibited our ability to get a comprehensive, clear picture, and to answer basic questions about the world's response or even on a significant subset of donors.

Our experience in developing our own Ebola tracker taught us a clear lesson: **the tools we have today for tracking resources in a crisis are not fit-for-purpose. While in many instances it is possible to find information about one category of a specific donor's pledge, there is no "one-stop shop" that donors, implementers, and the public can use to reliably understand, measure, and compare the amounts and types of resources that have been pledged, what resources have been disbursed, and what gaps remain unfilled.** In particular, we identified two major challenges: inconsistent reporting by donors, and limitations of existing resource tracking mechanisms.

# CHALLENGE 1

## Inconsistent Reporting by Donors

One of the most basic, fundamental questions asked during a crisis is: “how much have donors promised to this effort?” In the case of the Ebola outbreak, this question has been, and remains, incredibly difficult to answer, even though we know donors have indeed pledged and contributed significant resources.

**With respect to cash-based pledges and contributions, the amount an individual donor reported frequently varied depending on to which source they were reporting. For instance, as of the end of April 2015:**

- Four different figures for German pledges and/or contributions were publicly available on four different sites: FTS, the UN Special Envoy, the World Bank, and ONE’s Tracker. These amounts varied by almost \$100 million — likely resulting from differences between the websites’ inclusions, differences in definitions of pledges and commitments, different time lapses and processing cycles, and/or the German government’s own reporting variations.
- Switzerland’s total funds noted for the response on FTS’ website declined as time went on, and the amount that Switzerland reported to the World Bank was only about a quarter of what it reported elsewhere.

Some discrepancy in these and other cases could be attributed to varying definitions of what “counts” as a pledge — either from the donor’s own perspective, or from the vantage point of the various tracking mechanisms in place. At different points in time, donors might point to language passed into law, a press release, a public statement by a high ranking official, or funds that are reported by the financial arms of their many agencies.

The United States Congress’ authorization of a \$5.4 billion supplemental fund for Ebola in September 2014 was also significant in this regard; it was unclear the extent to which some or all of that sum should be tracked as an official pledge, given that breakdowns of the funding were not fully decided, nor was the spending of those funds on the crisis in West Africa guaranteed.

None of these discrepancies could be easily explained away by more routine causes, such as exchange rate fluctuations.

An additional donor-reporting challenge during the Ebola crisis came in the form of non-monetary pledges, specifically with respect to health workforce and supplies — both of which were essential to stemming the outbreak. It makes sense to give donors credit for these important contributions, and yet reflecting them fairly and consistently raised many questions. For example, should all in-kind donations be monetized, and if so, who decides what these contributions are worth? Should the cost for the transportation of in-kind supplies, personnel reallocated to the response, or previously purchased supplies be monetized or should it be left as un-monetized in-kind donations?

These questions frequently played out in real time as donors rushed to fill gaps. As part of their reported monetary pledges, China included about \$30 million in in-kind supplies; the United States and the United Kingdom have included military costs; the Danish and Dutch included the costs of vessels used to transport their in-kind donation of supplies, but not the cost of the supplies themselves. As is evident with such in-kind donations, there are many inconsistencies with definitions of terms among donors.

Finally, donors are sometimes unwilling or unable to accurately report on their actual disbursements (i.e. paid contributions) instead of commitments (i.e. contractual obligations). Donors' aversion to reporting on disbursements is somewhat understandable, given the time lag between the completion of work and funds being paid. Disbursement, however, is the only way to measure monies spent and work performed rather than simply promised or obligated, so it is a necessary indicator for understanding the full picture of a crisis response.

**In many cases, the refusal or inability to report on disbursed resources further muddled any global effort to look across countries and compare performance. For example:**

- China reported being unable to provide the amount of its funds disbursed, so it simply reported all of its pledged funds.
- The European Commission's system is not adequately set up to track disbursed funds, so it reported funds obligated by law, which, by the end of April 2015, very closely reflected their pledge.
- Australia reported returning funds to its government coffers (even as new Ebola cases were emerging in the region).
- A few donors did not report any disbursement figures.

None of these situations should necessarily be considered extreme outliers in this regard. Many donors would frequently respond to inquiries about disbursement amounts with contractually obligated funding amounts, seemingly conflating the two figures.

The unwillingness to report disbursed amounts suggests that not all money pledged is actually being spent, or that it takes too long to pay bills for work that is done, or that donors simply have not taken time to follow up and report. A long lag in paying for completed work can be a big problem in a quickly evolving health emergency that requires a rapid influx of resources, the full cost of which implementing partners may not be able to front. Situations where the obstacles to disbursing funds are so large that donors cannot quickly mobilize funds emphasize the need for an international public health emergency fund and/or insurance scheme that is rapidly deployable, such as the one that WHO Director General Margaret Chan called for at this year's World Health Assembly or a Pandemic Financing Facility proposed by the World Bank.

Without clarity around what has been disbursed, it will remain difficult to assess the amount of funds still needed to properly respond to an emergency. This may result in one of two equally unhelpful outcomes: responders continuing to ask for additional pledges when in reality the funds have already been pledged, but not reported, committed, or disbursed; or, donors believing that funding needs have been met when they in fact have not, leading to overall funding shortfalls.

# CHALLENGE 2

## Limitations of Resource Tracking Mechanisms

Although existing reporting mechanisms serve valuable roles in tracking and gathering data, they also face significant limitations that further impede the world's effort to understand pledges and commitments. All existing financial tracking mechanisms are reliant on donor self-reporting; given the challenges in donor reporting noted above, these systems frequently perpetuate reporting inconsistencies, even while giving the appearances of a standardized dataset.

Additionally, a wide variance in the existing mechanisms' mandates for what to track and report led to further confusion. FTS, for instance, is designed to track only the humanitarian response to a crisis like Ebola, but donors frequently made parallel pledges and contributions outside the traditional humanitarian realm. Such pledges included longer-term development assistance, investments in research and development, and bilateral contributions directly to affected country — some or much of which may not be reflected in FTS or other existing tracking mechanisms, based on their remits. In some ways, Ebola and the response to it is perhaps unique in this regard, but if modern crises — health and otherwise — require a multi-faceted and multi-phased response, the world should be adapting its accountability mechanisms to reflect that reality. In order for FTS or other programs to effectively carry out these wider functions, however, they would require significant increases in or expansion of the mandate, human capacity, and political will from key donors to allow for a more transparent, thorough vetting of contributions.

A final and considerable shortfall of the global financial tracking mechanisms — including ONE's Tracker — is that they are not built to follow the money pledged or even disbursed through to the project's implementation. Even if such a system existed, it is also unclear whether donors would report in sufficiently disaggregated detail so as to allow for nuanced analysis. As a result, donor accountability efforts described here are really only half of the full effort necessary to ensure the impact of resources pledged.

It is critical that humanitarian response pledges are tracked through implementation to ensure that there are not needless duplications of programs, that programs are addressing the areas of most need and not just the areas to which it is easiest to supply assistance, and that funds are not going missing or being mismanaged.

# RECOMMENDATIONS

Although the Ebola outbreak has shed new light on the challenges of financial accountability in a crisis, these challenges are not new. Analysis of past crises, such as the 2004 [Indian Ocean tsunami](#) and the 2010 [Haiti earthquake](#), reveals remarkably similar challenges — despite differences in the crises themselves — in tracking how much money was pledged and where it ended up. As it turns out, history has shown that it is easier to repeat our mistakes than to invest in lasting solutions that promote accountability as these crises emerge.

**In order for advocates to have the type of data that will allow them to hold donors accountable for their promises, there must be a globally accepted tracking system that can collect and provide unambiguous information. To do this in a way that is responsive to modern crises, such a system should include the following features:**

- A more robust online infrastructure to ensure accurate, consistent information across multiple, distinct categories of assistance;
- Upfront financial investments to ensure proper upkeep of the system;
- Clear, generally accepted definitions for all reporting categories of assistance, including anticipated types of in-kind and recovery-oriented contributions;
- A larger number of staff, with increased capacity for identifying inconsistencies across donors and rectifying them — or at a minimum who are able to flag for public record where inconsistencies exist; and
- Ideally, the ability to follow the money to the end recipients on the ground, accounting not just for the funding's receipt but also for its use.

**At the same time, a system is only as good as donors' willingness to supply it with good information. Therefore, donors must:**

- Commit the time and political will to ensuring any new or modified tracking system with an expanded tracking mandate has buy-in from their governments;
- Honestly and accurately provide both commitment and disbursement amounts instead of just commitments, while also agreeing to a clear, consistent definition of disbursement; and
- Report humanitarian assistance in an open format to the standards established by the International Aid Transparency Initiative (IATI), so that project-specific spending can be tracked; and
- More generally, abide by ONE's "TRACK principles," making commitments that are: transparent; results-oriented; clear about which resources are additional and which have any conditions; and most importantly, kept.

**Rather than a dry accounting exercise, getting clarity about aid flows and holding leaders and implementers accountable for delivery should be appreciated as a matter of life or death.** If we don't know what has really been promised and what has been spent or delivered, no one can adequately match promised resources to needs on the ground. That means gaps cannot be easily identified and time lags will result in more lives lost. Confusion as to what donors' pledges are makes it difficult to hold donors accountable, which may leave millions of promised funds unspent — a disastrous outcome in a world filled with unmet global health and development needs.

Better understanding of what donors have disbursed on the ground will also give advocates clearer grounds for full-throated praise of donors and partners who have in fact stepped up and made significant, impactful contributions.

Of course, data is more than an accountability tool. Like financing, it is a fundamental enabler of sustainable development. With better data, we could get better returns on investment, understand which interventions are having an impact and which aren't, and, in emergencies like Ebola, save more lives. This year, we have an unprecedented opportunity to change the dynamic of poor accountability, data gaps and lack of transparency.

- On July 10th, the United Nations will host a high-level Ebola Recovery Conference. Undoubtedly, commitments made at this conference will be wide-ranging, but any effort to truly ensure the world is better prepared in the next crisis should also address the dire need for improved financial transparency and accountability
- At the [3rd Financing for Development Summit](#) in Addis Ababa, Ethiopia on July 13-16th, ONE and partners will push for strong commitments to donor transparency and for investments in mapping and filling data gaps — all as part of the wider “data revolution.” Donors and implementers alike could come to the table with their own commitments, underscoring their willingness and desire to build a better accountability system.
- There are at least four high-level panels or initiatives already underway, each tasked with learning various lessons from the Ebola crisis and making concrete recommendations for the future. These include the UN Secretary General’s [High Level Panel on Global Response to Health Crises](#) (chaired by President Kikwete of Tanzania), the WHO’s independent [Ebola Interim Assessment Panel](#) (led by Dame Barbara Stocking), the Institute of Medicine’s effort to create a Global Health Risk Framework, and an Independent Panel on the Global Response to Ebola (co-led by Harvard University and London School of Hygiene and Tropical Medicine). We are encouraged to know that at least the IOM effort will look at financial accountability, and we hope that others will also take up this important topic.

Ultimately, if the existing mechanisms do not change to more consistently hold donors accountable for their pledges, there is a real risk that promises could continue to be unfulfilled without any real consequence. Until we can urgently resolve two main challenges — inconsistent reporting from donors, and limitations of existing financial tracking mechanisms — we are doomed to repeat our collective mistakes, and lose time, resources, and lives in the next crisis.