



INSTITUTIONALISING HARMONIZED RESOURCE TRACKING FOR EFFECTIVE RESOURCE ALLOCATION

LESSONS FROM BOTSWANA AND NAMIBIA

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Tracking resources for health is critical to producing valuable spending information for effective policymaking, resource allocation, and program planning. Resource tracking refers to the estimation of how much money is spent on health or individual disease programs, usually within a one-year period, in a specific country. It follows the money through its spending chain from its source to where, on what, and for whom it is ultimately spent. Many countries have prioritized the institutionalization of resource tracking to generate expenditure data on a routine basis to consistently inform health financing decision-making. However, with multiple resource-tracking methodologies with different purposes, such as the System of Health Accounts (SHA) methodology for tracking health expenditures in general and the National AIDS Spending Assessment (NASA) methodology for tracking HIV/AIDS expenditures, countries that seek to institutionalize resource tracking often face a trade-off between conducting regular assessments and managing their costs. While there is need for regular detailed data on both health and HIV spending, countries have to deal with the realities of reduced donor support for such exercises and increased pressure to institutionalize the processes domestically. Given the importance of having a sustainable approach to resource tracking, there is need to address the inefficiencies in the continuing practice of implementing two separate, yet somewhat duplicative, SHA and NASA exercises.

In their journey to institutionalize resource tracking, the governments of Namibia and Botswana identified the need to attain efficiency gains in their resource-tracking efforts. Recognizing the high costs of the previous practice of conducting separate data collection surveys for the SHA and NASA, the two countries felt that they could achieve efficiency gains through a single data collection process. They therefore decided to implement a harmonized-resource tracking approach (HRT) to collect the data required to comprehensively estimate both health and HIV expenditures through one combined resource-tracking process.

Why conduct A Harmonized Approach of Health Accounts and National AIDS Spending Assessment approach?

The harmonised SHA/NASA approach applied in Botswana and Namibia was intended to achieve the following:

- Generate comprehensive health and HIV spending data through a single exercise, satisfying both the broader health and HIV stakeholders' data needs
- Acquire efficiency gains by using a less duplicative data collection effort
- Improve the consistency and regularity of the production of both SHA and NASA assessments in the same time period
- Establish more efficient systems for health and HIV resource tracking to support institutionalization
- Strengthen national capacities to ensure progress towards domesticated resource tracking exercises are undertaken in a sustainable manner.

The African Collaborative for Health Financing Solutions, a project funded by the US Agency for International Development, provided technical support to both governments with a focus on enhancing the development of strong and sustainable processes and capacities for routinely and jointly producing SHA and NASA estimates to generate timely health and HIV expenditure data.

This brief shares some of the **lessons** from Namibia and Botswana's harmonization processes, as well as **recommendations** for other countries interested in implementing an HRT approach.

The Namibia and Botswana governments each piloted a harmonized approach to meet their country-specific objectives.

In Namibia, the government designed a process with a single data collection effort, a single data validation process, a single dataset for importation and separate analyses in the Health Accounts Production Tool (HAPT for HA data) and the Resource Tracking Tool (RTT for NASA data), and a single report that would incorporate both health and HIV/AIDS expenditure estimates. This approach in Namibia, *where there is no HIV/AIDS coordinating agency*, allowed for a unified and holistic view of the country's health system, which supports the type of analysis and decision-making needed to move toward universal health coverage¹. In Botswana, where there is an organizational structure outside of the Ministry of Health and Wellness for the coordination of the HIV/AIDS response, the harmonized approach involved a single data collection effort and single validation process but separate SHA and NASA analyses (respectively in HAPT and RTT) and the reports.

Each country that is interested in undertaking a joint SHA-NASA exercise may need to consider further how best to apply an HRT approach that deals with its unique challenges, context, and needs. Therefore, the country's resource-tracking team should clearly define the objectives of their exercise and identify their challenges prior to designing a detailed harmonized approach that is responsive to the country's specific context and needs. It should be noted that harmonization may not be the solution to all resource-tracking challenges.

The HRT exercises in Namibia and Botswana demonstrated that it was possible to collect all the data required for both the SHA and NASA methodologies through a single combined data collection effort.

The HRT tools used in these countries were able to collect the comprehensive and disaggregated data required for the estimation of both health and HIV expenditures, meeting the technical requirements of both the SHA and NASA methodologies and the data needs of both health and HIV stakeholders.

Since the NASA requires details in a number of vectors that the SHA does not normally need, the adapted data collection tools should be able to collect raw data as disaggregated as possible. The resource-tracking team should make extra effort to identify and collect data from all multisectoral HIV service providers, including those who are outside of the usual SHA classification of health care providers.

¹ Source: Systems Mapping Component of the Resource Tracking Assessment conducted by the ACS project in Namibia accessible [here](#).

A joint SHA and NASA data collection process enabled use of the same dataset for the SHA and NASA components of the harmonized exercise, which yielded efficiency gains.

In Namibia, the analysis of a single dataset in the HAPT and RTT software programs ensured consistency in the data and minimized differences between the HIV (health-related) recurrent expenditure estimates for both the SHA and NASA².

To fully realize the potential for efficiency gains, the resource-tracking team should collect SHA and NASA data through a single effort to optimize the resources spent on data collection, which is typically one of the most expensive steps in resource tracking. In order to maintain consistency between the SHA and NASA estimates of health-related HIV recurrent expenditures, it is important to have a single complete dataset. The health and HIV-specific expenditures can then be extracted from this dataset and analyzed separately.

A crosswalk (matching) of the NASA codes to the SHA codes and the coding of expenditures to the appropriate level of disaggregation were vital to generating data that met the needs of various stakeholders.

The crosswalk was crucial for the automated concurrent mapping of expenditures to both the SHA 2011 and NASA 2020 codes, which ensured consistency in mapping decisions. This meant that additional classifications and codes had to be created, mostly in the SHA coding, to match the more disaggregated and different NASA classifications and maintain consistency in the level of detail between the health and HIV datasets.

The resource-tracking team should perform a comprehensive crosswalk of NASA codes to SHA codes to the appropriate level of disaggregation prior to data collection to ensure the optimal implementation of an HRT approach that does not compromise either method's data requirements. These crosswalks must then be embedded in the data collection tools to enable the concurrent transformation of the data collected into both the SHA and NASA codes.

Significant efforts and technical expertise were required to ensure the processes of combining the methodologies and tools were technically sound.

Data were collected, managed, and analyzed to generate consistent results that were in line with the requirements of both methodologies.

Technical support from both SHA and NASA experts is required for the initial planning and development of an HRT approach that is appropriate to the country-specific context. This will ensure technically correct merging of the methodologies.

² Non-health HIV spending will be reported differently under the SHA and NASA results, because the SHA classifies some non-health HIV expenditures as health-related expenditures, which is reported separately from health spending. The two methodologies also manage capital expenditures differently.

Capacity-building, training, and continuous mentoring were critical to ensuring that the resource-tracking teams were fully conversant with both the SHA and NASA methodologies and their classifications, data collection tools, and requirements.

Building a local team with strong capacity is essential when moving toward the institutionalization of resource tracking.

Building on a good understanding of the individual methodologies, the resource-tracking team should be trained in the full harmonized approach so that they are conversant and comfortable with the processes, tools, and data management and analysis. A multifaceted approach to capacity-building is recommended for maximum effectiveness, including both training and ongoing individual on-the-job mentoring.

The quality of the resource-tracking outputs were highly dependent on the quality of data provided by the respondents, which in turn was strongly influenced by the experience and capacity of the person administering the surveys.

Self-administered tools were not optimal for data collection, and support from persons trained or experienced in the SHA and NASA was required to administer the harmonized tools.

The resource-tracking team should effectively communicate the purpose, type, and structure of expenditure data required for the HRT to the respondents. The team also should decide how to gather the data (i.e., whether through self-administered tools or research assistants engaged to administer the tools), noting the complexity of the HRT tools. If research assistants administer the tools, they should be trained adequately to have a good understanding of both the SHA and NASA. The research assistants should also work closely with respondents to ensure that their understanding and knowledge are strengthened with each exercise. Thus, over time, the level of investment in data collection can be reduced gradually. This also facilitates the move toward institutionalization.

Structured data collection tools were not always the appropriate tools to use. In some cases, simpler, user-friendly tools were required to enable respondents to report their expenditures more easily.

Some respondents provided datasets in their own format that researchers had to translate into the relevant SHA and NASA codes. This was especially useful for larger datasets, such as those obtained from medical insurance companies and government ministries.

Due to the complexity of HRT tools, if a country uses self-administered questionnaires, it should develop a simplified, user-friendly tool for respondents to fill. Supervisors trained in the SHA and NASA then could translate their data in the HRT tools. A country could also allow respondents to simply provide their relevant financial reports in whichever format is easiest for them, with all the detail required. The supervisors trained or experienced can translate their expenditures into the relevant SHA and NASA codes and the format required for their automatic importation into the HAPT and RTT.

Government commitment and multi-stakeholder collaboration and buy-in were key to the success and sustainability of HRT in Botswana and Namibia. It was critical for the resource-tracking teams to regularly consult with key representatives of various departments within the two countries' ministries of health, World Health Organization, Joint United Nations Programme on HIV and AIDS (UNAIDS), US Agency for International Development, Global Fund to Fight AIDS, Tuberculosis and Malaria, and other relevant partners to secure stakeholder buy-in to the HRT approach.

Technical assistance from aligned and consolidated development partners (US Agency for International Development, UNAIDS, and World Health Organization) was essential in Botswana, but the HRT was somewhat undermined by delays in securing the SHA technical expert to support the HA aspects. In Namibia, the government made the HRT process more inclusive by adding more diverse stakeholders to the resource-tracking technical working group.³

Key stakeholders should have consensus on the objectives of, and approach to, a harmonized SHA-NASA exercise. Relevant stakeholders should be involved in key stages of the HRT exercise to ensure that support is consolidated and aligned with country needs for greater impact. This also is an important success factor for the ongoing institutionalization process. Involving private-sector stakeholders in dialogue and trainings can also secure their willingness to share data for ongoing and future resource-tracking exercises.

In conclusion, Botswana and Namibia's HRT experiences demonstrate that the integration of the SHA 2011 and NASA 2020 methodologies presents opportunities, including efficiency gains that will hopefully lead to more routine resource tracking. Continued cooperation between the WHO and UNAIDS to refine the tools and approach should be pursued to ensure that this approach is further improved, adopted, and promoted internationally.

³ Source: Outcome harvesting component of the Resource Tracking Assessment conducted by the ACS project in Namibia accessible [here](#).

For more information on the Namibian and Botswana HRT approaches, please contact:

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To access all ACS production around harmonizing resource tracking for better decision making, please follow this link: <https://r4d.org/acs-harmonizing-resource-tracking-for-better-decision-making/>



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