

Harmonizing HIV Resource Tracking and Sustainability Planning

Case Study with the National Health Accounts HIV Subaccount and the HIV/AIDS Program Sustainability Analysis Tool in Vietnam

National governments and development partners have long recognized the importance of both tracking past expenditures and planning for future spending as part of making effective health policy. The former is critical for monitoring health system performance and policy implementation while the latter is the basis for mobilizing resources and enacting programs to improve health services and outcomes. Yet despite the complementarity of these efforts and the overlap of stakeholders involved in managing data for each, these efforts are often carried out with little coordination at the country level, particularly

when ministries of health seek external technical assistance to support this work. This disconnect is particularly pronounced in efforts to plan for the financial sustainability of national HIV/AIDS programs, for which a wide range of analytical tools and methodologies exists.

The purpose of the work reported here was to explore, understand, and articulate the benefits, challenges, and implications of “harmonizing” (i.e., coordinating data collection, analysis, and dissemination) resource tracking and sustainability planning for a national HIV program.

FIGURE 1: CONCEPTUAL DIAGRAM OF COMPLEMENTARY PERSPECTIVES OF RESOURCE TRACKING AND SUSTAINABILITY PLANNING



To accomplish these goals, Health Systems 20/20, funded by the U.S. Agency for International Development (USAID), completed a desk review and, with partners in the Vietnam Ministry of Health, implemented a pilot harmonization of two analyses. The first is the National Health Accounts (NHA), which tracks past health spending, and the second is the HIV/AIDS Program Sustainability Analysis Tool (HAPSAT), which helps policymakers identify future financial and human resource requirements for implementing a national HIV strategy.

Results indicate that harmonization can benefit all stakeholders involved by increasing the efficiency of production, strengthening estimation and analytical capabilities, and contributing to the demand for and institutionalization of the tools. Harmonizing analyses such as NHA and HAPSAT, which are demanded and produced by different stakeholders, can also create an opportunity for coordination between separate but related government departments. Furthermore, it can become a mechanism for developing a country's health information system and widening the spectrum of evidence upon which a country's health policy rests.

INTRODUCTION

Resource tracking and sustainability planning both provide valuable information for making health policy. The first, which looks back at past expenditures, plays a critical role in accountability and transparency and can also lead to greater efficiency and effectiveness in health policymaking and implementation. The second, which looks forward at future resource needs to set and meet service coverage targets, provides information essential for budgeting, mobilizing financial resources, and planning for human resources while facilitating sector-wide coordination. Because policymakers need a solid understanding of past health spending and performance in order to design and mobilize resources for future strategies, policies, and reforms, both types of information are essential to policymaking. This report explains how harmonizing resource tracking and sustainability planning can produce a comprehensive analysis that places policymakers in a strategic position for making informed decisions.

Box 1: Health Systems 20/20

Health Systems 20/20, a six-year (2006–2012) cooperative agreement with USAID, offers USAID-supported countries help in solving problems in health governance, finance, operations, and capacity building. By working on these dimensions of strengthening health systems, the project helps people in developing countries access and use priority population, health, and nutrition services. Health Systems 20/20 integrates health financing with governance and operations initiatives. Such integration focuses on building capacity for long-term sustainability of system-strengthening efforts. The project acts through global leadership, technical assistance, brokering and grant making, research, professional networking, and information dissemination.

This study considers primary examples of both types of analyses within the HIV sector: the NHA HIV subaccount for expenditure tracking and the HAPSAT for sustainability planning. Funded by USAID, Health Systems 20/20 (see Box 1) completed a series of exercises to explore the various dimensions of the NHA/HAPSAT linkage. First, through a desk review, staff identified a host of potential benefits that harmonization might yield for stakeholders at various stages of analysis. A field experiment in Vietnam then allowed staff to observe how harmonization realized those benefits. A final review and analysis explored how this experience might inform future efforts to harmonize HIV sector resource tracking and sustainability planning, how harmonization might affect the larger context of institutionalizing the tools and integrating them into a country's health information system, and how these results can contribute to a broader discussion on the value of linking retrospective resource tracking with prospective sustainability planning.

After an overview of NHA and HAPSAT, this brief presents a conceptual framework for understanding the benefits of harmonizing resource tracking and sustainability planning. Following, it discusses these benefits in the specific context of harmonizing NHA and HAPSAT as found through the desk review and the Vietnam implementation. It concludes with a discussion of the challenges to pursuing harmonization and why its benefits are significant in the larger context of strengthening health systems.

OVERVIEW OF NHA AND HAPSAT

Conducted in over 100 countries thus far, NHA is an internationally standardized methodology for health expenditure tracking. It begins with sources of health financing – such as households, donors, employers, and national governmental agencies – and traces how they distribute resources to managing bodies that control the allocation of funds among health care providers and by health function. Countries can use this methodology to track expenditures by health area, such as HIV, malaria, and reproductive health, and discuss these NHA “subaccounts” within the general NHA report. NHA HIV subaccounts, such as that implemented as part of the Vietnam pilot study, can help answer health policy questions, including:

- What was the total expenditure on HIV health services in the country?
- How did HIV spending compare to overall health spending?
- What was the involvement of the informal sector in providing HIV services?
- Did government HIV health spending align with policy targets and priorities?
- What share of the total expenditure was incurred by the central government, provincial governments, donors, and the private sector, including out-of-pocket (OOP) expenditures by people living with HIV?
- What share of the total expenditure was absorbed by public providers, private providers (including pharmacies), local nongovernmental organizations (NGOs), and international organizations?
- What share of the total expenditure was spent on preventive versus curative care and treatment?

Health Systems 20/20 developed HAPSAT in 2007 to assist countries engaged in HIV/AIDS program planning. It helps program planners estimate the financial costs and clinical human resources needed to scale up or maintain

critical health services. It also allows users to project the costs of reaching various service coverage targets, thus creating different scenarios that could be compared to yield insights into the impact of changes in policy, prices, and human resources. These scenarios can help policymakers weigh the implications of their decisions on the sustainability of HIV/AIDS programs. HAPSAT typically responds to the following questions:

- What are the current and projected (typically over five years) funding commitments for HIV/AIDS?
- What would be the total funding requirement for the country to provide a certain level of service coverage for HIV-positive individuals and others who are affected by HIV, such as AIDS orphans and children who have parents with HIV?
- What would be the gap in funding and human resources, projecting into the future, for the country to provide a certain level of coverage for those in need to receive a comprehensive package of HIV/AIDS services?

To date, HAPSAT has been used in 11 countries, informing the policymaking process in many ways. For example, based on recommendations from the Kenya HAPSAT analysis, the Kenyan National AIDS Control Council prepared a cabinet memorandum that proposes a levy on airline traffic, expansion of a national health insurance scheme, and decentralization of antiretroviral therapy (ART) service delivery. These steps are intended to raise domestic funds for HIV/AIDS programming and increase the efficiency of service delivery. In Guyana, the national HIV program used HAPSAT findings to re-examine the number, distribution, and tasks of HIV counselors and is also developing plans to ensure that clinics are open eight hours a day to make full use of available staff. Cote d'Ivoire's HIV program reduced the number of high-cost alternative treatment regimens for ART drugs from nine to five based on recommendations in the HAPSAT that pointed to this reform for potential cost savings.

CONCEPTUAL FRAMEWORK

Resource tracking and sustainability planning are complementary efforts, together giving policymakers a comprehensive picture of the health sector and positioning them to make and implement evidence-backed decisions. Figure 2 shows how the two types of analyses attempt to answer complementary questions on HIV policy issues, with resource tracking addressing them retrospectively and sustainability planning addressing them prospectively. For example, on the issue of policy alignment, resource tracking answers the question, “How well did spending align with priorities?” and sustainability planning addresses the question, “How can we better align budgets with priorities?” Other policy issues addressed in both tools include the resource envelope, financial sustainability, financial risk protection, and private sector involvement. For effective health policymaking and strategic sector-wide thinking, stakeholders must understand both sets of answers and incorporate them into the political process.

Harmonizing resource tracking and sustainability planning capitalizes on their complementary perspectives, with both types of analysis helping to inform the other. As Figure 3 shows, this facilitates sustainability planning in several important ways. Harmonization can strengthen estimates of the sustainability analysis, as resource tracking data on development partner expenditure on HIV/AIDS can sharpen inputs to the sustainability planning framework (provided that non-health services are included in resource tracking data collection). Also, incorporating resource tracking-based indicators – such as household OOP spending – can inform and broaden the sustainability planning analysis. Finally, taking into account past HIV spending (and total health spending by linking with the general NHA) helps ensure that sustainability planning results in realistic estimates of what can feasibly be spent or implemented in the coming years.

This harmonized approach also enhances resource tracking in significant ways. As highlighted in Figure 3,

FIGURE 2: COMMON HIV POLICY QUESTIONS ADDRESSED BY RESOURCE TRACKING AND SUSTAINABILITY PLANNING

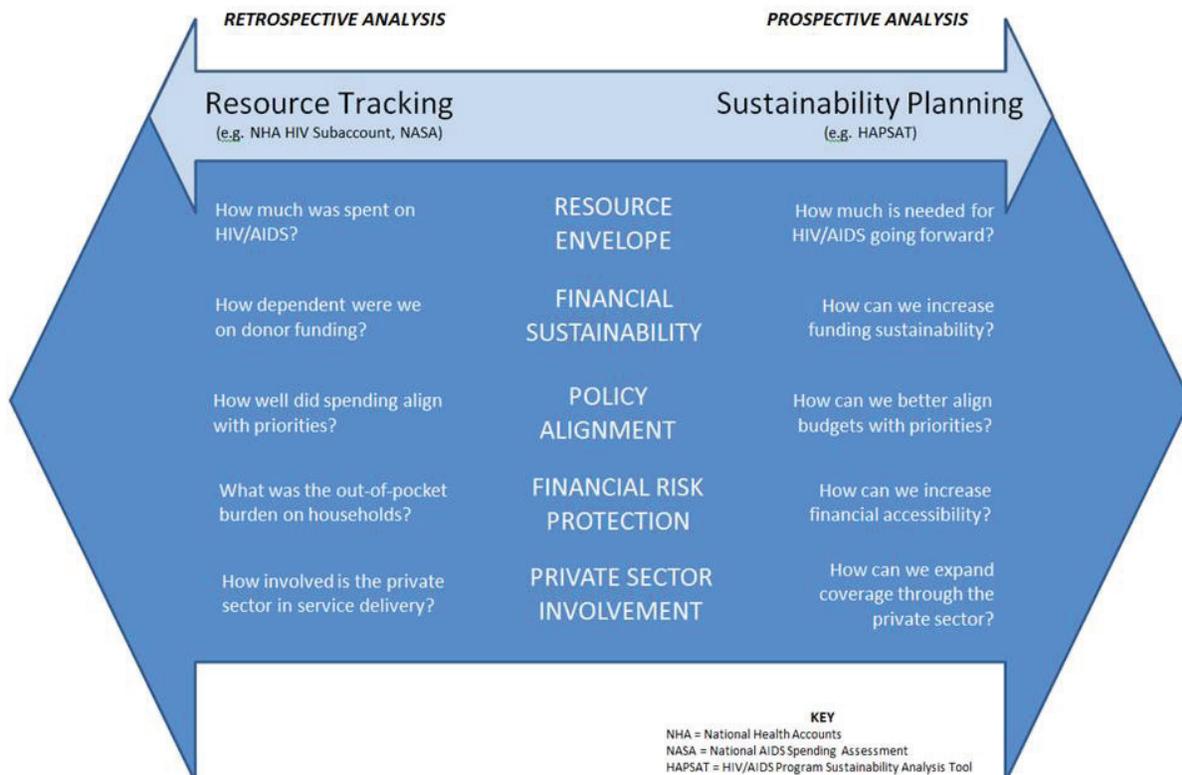
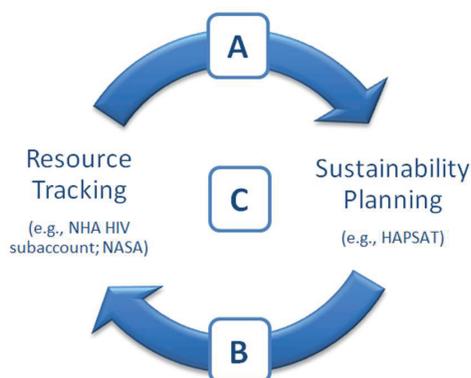


FIGURE 3: POTENTIAL BENEFITS OF HARMONIZING HIV RESOURCE TRACKING AND SUSTAINABILITY PLANNING



A. Benefits to Sustainability Planning	B. Benefits to Resource Tracking	C. Benefits Shared
<ul style="list-style-type: none"> • Includes estimate of the size of household OOP and private sector contributions to HIV spending • Grounds budget projections in the reality of past spending • Adds reference point to aid budgeting for vague or hard-to-quantify program areas (e.g., policy advocacy, monitoring and evaluation)* • Shows size of HIV spending in relation to the rest of the health sector** • Generates more realistic estimates of proportion of anticipated future funding that will actually be available for the HIV program* 	<ul style="list-style-type: none"> • Provides an additional mechanism for direct policy application of resource tracking data, increasing demand for health expenditure data (a key element of institutionalizing NHA) • Enhances ability to use resource tracking data for monitoring governance and accountability in the national HIV response (i.e., by having specific targets/estimates to track) • Utilizes costing data from sustainability analysis to inform assumptions about past provider-level spending 	<ul style="list-style-type: none"> • Realizes time and cost savings and completes data verification exercises in production • Reduces respondent burden by streamlining data collection • Facilitates dialogue and collaboration between HIV-specific and health sector stakeholders (e.g., the national AIDS commission and the ministry of health planning department, respectively)

* For comprehensive estimates, requires inclusion of entities providing non-health HIV services in data collection.

** Requires NHA HIV subaccount to link HIV spending with all health spending.

resource tracking estimates become stronger when informed by costing data from the sustainability analysis, particularly in relation to provider-level spending. The explicit link with national HIV strategic planning increases the utility of resource tracking as a mechanism to hold HIV stakeholders accountable for their financial commitments to the national HIV response (i.e., by allowing for direct comparison of planned spending against actual spending in a given year). In this way, harmonization can increase the demand for resource tracking and contribute to its institutionalization.

A third set of benefits is common to both resource tracking and sustainability planning. During production, harmonization can result in time and cost savings and reduce respondent burden. At the analytical level, harmonization makes it easier for policymakers to consider both perspectives simultaneously, thus realizing the potential gains of understanding both retrospective and prospective perspectives on pressing health policy issues. Harmonization can also facilitate dialogue and collaboration among HIV-specific and health sector stakeholders.

The number of benefits realized and the degree to which they are realized depend critically on the level of harmonization. Harmonization can refer to any coordinating effort at one or more stages of the production and use of the analyses, including organization, data collection, analysis, dissemination, and utilization, where producers or users of one analysis leverage or contribute to the production or use of the other. As the extent of harmonization deepens, the number and power of realized benefits increase. The amount of time needed before benefits are realized also varies. For example, while efficiency gains in production for both tools are immediately recognizable, other benefits, such as expanded demand in the use of resource tracking, might take longer to develop.

BENEFITS OF HARMONIZATION

This report's discussion of benefits is divided into three parts as depicted in Figure 3: benefits to sustainability planning, benefits to resource tracking, and shared benefits. The discussion is presented in the context of NHA and HAPSAT. These frameworks are prime examples of HIV resource tracking and sustainability planning, respectively, and share a complementarity that can be captured through harmonization. Boxes throughout the discussion provide details about Vietnam's pilot implementation.

BENEFITS TO SUSTAINABILITY PLANNING

Harmonizing NHA and HAPSAT can strengthen HAPSAT estimates and analysis. When the NHA survey sample is expanded to explicitly include institutions providing non-health HIV services, NHA results can sharpen inputs to HAPSAT, resulting in more powerful estimates. Also, adding service coverage questions to NHA surveys can provide or verify unit cost inputs for HAPSAT. At the analytical level, several NHA-based indicators can be incorporated into the sustainability planning framework to broaden the scope and power of the resulting analysis. Box 2 describes the setting for Vietnam's pilot harmonization.

During a harmonization effort, NHA data collection processes can be adjusted to ensure that providers of both health and non-health HIV services are included in the survey sample. Although the NHA methodology distinguishes between health and non-health expenditures in order to produce an estimate of a country's total health expenditure, the framework provides the flexibility to include non-health-related expenditures (i.e., as addendum items to the HIV subaccount). Non-health-related expenditures account for a substantial percentage of total HIV/AIDS expenditures. Examples of non-health expenditures include educational support for orphans and vulnerable children (OVC) and AIDS commission expenditures on policy advocacy.

Box 2: Vietnam Pilot Test

The joint NHA/HAPSAT approach was first implemented in Vietnam in 2010/11 under the direction of the VAAC in coordination with the Department of Planning and Finance of the Ministry of Health. The analysis was also harmonized with the National AIDS Spending Assessment (NASA), conducted by the Joint United Nations Programme on HIV/AIDS (UNAIDS) to measure overall HIV/AIDS spending in Vietnam for 2008 and 2009.

Having data on both health and non-health HIV expenditures increases the value of NHA data for the HAPSAT in several key ways. First, analysts can calculate an "execution ratio," an estimate of the percentage of planned funding that will actually be available for HIV programs. This ratio can be applied to donor commitments (i.e., anticipated external funds that will support a country's HIV/AIDS programs) and government budget projections. Having both generates a more realistic picture of future funding. HAPSAT estimates can further benefit when NHA expenditure surveys are expanded to include questions on the number of people "covered" or "reached." For example, NHA institutional surveys for NGOs providing OVC services can include questions about the number of OVC who were covered in addition to expenditure questions. Similarly, NHA surveys for NGOs involved in the delivery of HIV prevention services can include questions about the number of people reached as well as descriptions of services provided. With these additional data, analysts can

use a top-down approach to estimate service delivery unit costs, which validate unit costs estimated through a bottom-up approach, or substitute for them when no costing studies are available. In this way, harmonization can increase the accuracy of the unit cost estimates HAPSAT uses as inputs. Box 3 describes this process in Vietnam.

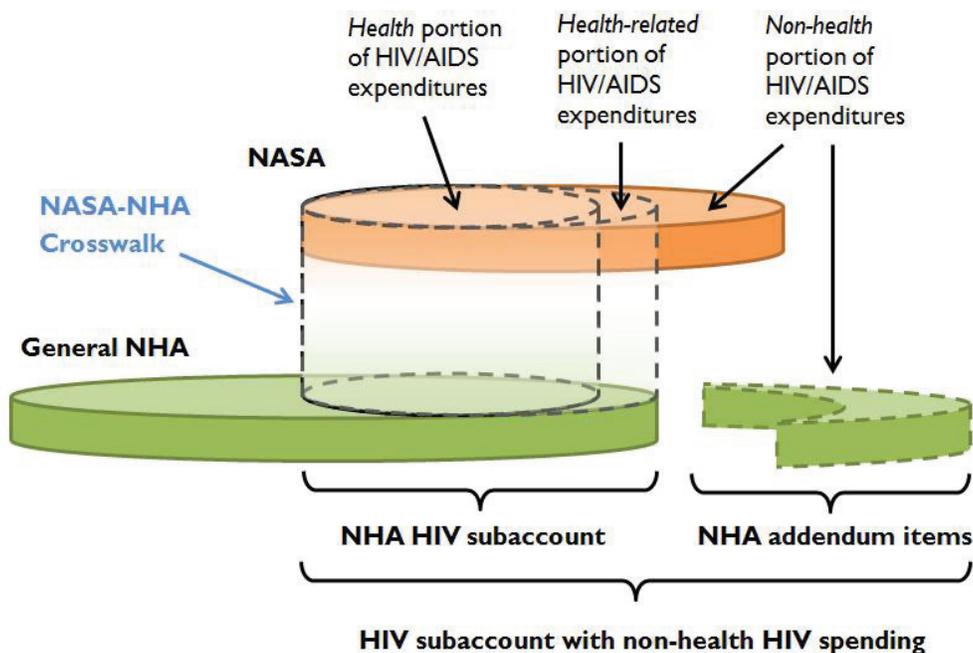
Integrating NHA-based indicators into the discussion of sustainability planning can also enhance the HAPSAT analysis. One particularly relevant NHA-based indicator is level of OOP expenditure as a percentage of total health expenditure. Scenarios built through HAPSAT produce estimates for a resource gap given various coverage and programming goals. The resource gap defines the degree

Box 3: Harmonization with Vietnam’s National AIDS Spending Assessment

The institutional survey of donors, NGOs, and government structures for the NHA/HAPSAT activity in Vietnam was conducted by a technical team mobilized for a NASA using a questionnaire jointly developed by UNAIDS and Health Systems 20/20. The objectives were to meet the needs of the NASA and NHA and, where possible, to capture data on the number of recipients of HIV services in order to inform unit cost estimates for the HAPSAT. NASA typically captures all of a country’s spending on HIV/AIDS, including health, health-related, and non-health spending, while the NHA HIV subaccount focuses specifically on health and health-related spending, although non-health expenditures can be included as addendum items (see figure below).

From the institutional survey data provided by the Vietnam NASA team, the NHA team constructed the HIV subaccount output tables, following guidance from the NASA/NHA “crosswalk” document developed by UNAIDS, the World Health Organization (WHO), and the Health Systems 20/20 Project.* As a result, the team collected the non-health HIV/AIDS expenditures needed to calculate the execution ratio in the HAPSAT analysis. If the institutional expenditure surveys had not been coordinated with the NASA team, harmonizing NHA and HAPSAT would have required targeting providers of non-health services in the data collection process.

CROSSWALK BETWEEN NASA AND NHA



*Figure adapted from: Health Systems 20/20 Project, UNAIDS, and WHO. 2009. *Linking NASA and NHA: Concepts and Mechanics*. Bethesda, MD: Health Systems 20/20, Abt Associates Inc. <http://www.healthsystems2020.org/content/resource/detail/2321>

to which funding available through pooling mechanisms and managed by formal public or private institutions is sufficient for achieving these goals. A concomitant goal is to reduce the risk of catastrophic health expenditure for households by reducing OOP expenditures. For many countries, however, OOP expenditures will fill some amount of the resource gap during implementation. For policymakers struggling to balance the often conflicting goals of achieving better coverage of HIV/AIDS services and increasing financial protection for citizens, knowledge of current OOP expenditures can be critical. Only with this information can they make policy with both important goals in mind and articulate ambitious but reasonable policy goals to work toward.

Overall expenditure on health, another primary indicator in the NHA analysis, can also expand HAPSAT's reach. Incorporating NHA estimates for overall expenditure on health into the HAPSAT analysis allows analysts to highlight HIV spending relative to total spending in the health sector, possible with the NHA because the HIV subaccount is analytically linked to the rest of the country's health expenditures. This comparison grounds budget projections in the HIV sector within a broader context of the health sector. Additionally, with unit cost data from HAPSAT and overall spending from NHA, teams can estimate the size of the population reached for various types of services. This information, in turn, can further help policymakers make decisions about appropriate goals and directions for the country's HIV response.

BENEFITS TO RESOURCE TRACKING

Harmonization efforts benefit NHA and its stakeholders during both production and dissemination of the NHA. When the tools are harmonized, data from HAPSAT surveys with expenditure questions can strengthen NHA estimates of the costs of inpatient and outpatient care. After production, the link with HAPSAT deepens the relevance of the NHA analysis and increases the number of stakeholders interested in using NHA results.

Production gains for NHA are realized through harmonization when HAPSAT surveys are expanded to include expenditure questions. In particular, HAPSAT surveys of provider institutions, if they include questions about inpatient and outpatient expenditures, will strengthen NHA estimates. NHA teams do not typically survey provider institutions, relying on allocation ratios from the national health information system or secondary data (e.g., costing studies) to estimate inpatient and outpatient spending at various health provider institutions. Within the HAPSAT framework, however, provider institutions are a key part of the primary data collection. Adding a few expenditure questions to these surveys is a cost-effective way to improve NHA estimates.

In addition, harmonization with HAPSAT can deepen the policy impact of NHA and expand the number of NHA users, two issues receiving significant attention among stakeholders globally. The focus on promoting and expanding the policy use of NHA data includes efforts to present relevant data and results in a format that is easy to understand and conducive to taking action. Incorporating the HAPSAT analysis into the discussion of NHA results highlights the value of NHA for policymakers in a clear way that leads directly to policy application. Also, when harmonization involves the expansion of the NHA survey sampling base to include non-health institutions (such as OVC providers, discussed above), the NHA analysis becomes more useful to more stakeholders, such as officials in the HIV/AIDS commission in charge of designing a national HIV/AIDS strategy. In this way, harmonization can both deepen the policy analysis based on NHA data among current users and at the same time attract new stakeholders to apply expenditure data in policymaking through NHA's link with HAPSAT.

SHARED BENEFITS

Several benefits of harmonization add value for stakeholders of both NHA and HAPSAT. In production, harmonization allows for increased efficiency at the organizational stage and reduces the burden on survey respondents during data collection. Also, harmonization creates an opportunity to synthesize results into a single joint report that brings out the complementary qualities of the two analyses and places policymakers in a strategic position to make evidence-based HIV policy decisions.

Harmonization results in greater efficiency because efforts to generate NHA and HAPSAT analyses require similar logistical, financial, and political mobilization. In organizing and planning, NHA and HAPSAT teams must first create stakeholder buy-in, build relationships, and find advocates. They must then generate a timeline and action plan that coordinates with the needs of stakeholders, a process that requires making phone calls, knocking on office doors, scheduling meetings, and planning workshops. With harmonization, these teams can merge into one consisting of local experts from the Ministry of Health, national HIV/AIDS commission, and, when needed, international consultants. This team can coordinate the baseline work and reduce the time and resource burden for the team and other stakeholders. The team can also consolidate stakeholder meetings and workshops, reducing planning and venue costs and, potentially, the number of trips by international consultants. Overall, harmonizing production processes can achieve greater time and cost efficiency, benefiting team members, funders, and national-level stakeholders.

Similar opportunities for reducing redundancy and respondent burden arise in survey design and implementation. Because both frameworks require data inputs from some of the same institutions, the joint NHA/HAPSAT team can expand existing surveys slightly to incorporate the needs of both analyses.

Adjusting NHA and HAPSAT surveys not only results in stronger estimates and analyses, as discussed in previous sections, but also reduces respondent burden: instead of responding to separate requests with several overlapping questions, survey respondents need only commit time and resources to this work once. Additionally, the team saves time and money as there are fewer total surveys to implement and process, and therefore less investment for training and paying data collectors. These savings can be considerable, as data collection, along with foreign technical assistance, is a main driver of production costs.

Beyond efficiency gains, harmonization amplifies the complementary qualities of the two tools for easy consumption by policymakers. This benefit is most easily captured through a joint report and dissemination of NHA and HAPSAT results. Particularly when policymakers are swamped with reports, combining the retrospective NHA analysis with the prospective HAPSAT sustainability planning can give policymakers a more complete financial picture of a country's HIV response in one report. Box 4 describes the integration of NHA and HAPSAT results in Vietnam's joint report.

Box 4: Practical Policy Application in Vietnam

The NHA/HAPSAT joint report in Vietnam highlighted the financial resources available and resources required, by year, to achieve the HIV prevention service targets outlined in a “moderate” scale-up scenario defined by VAAC. The analysis showed that given current projected available funding, the country experiences a gap in financial resources starting in 2011, even with modest assumptions about program scale-up. The gap increases quite drastically from US\$20 million in 2011 to US\$135 million in 2015. As estimated, in 2014 Vietnam will experience a shortage of funding for HIV/AIDS that is larger than the amount available to achieve its targets. To address this gap, VAAC has incorporated into the new national HIV strategy plans to gradually increase domestic financing of the HIV program, expansion of the national health insurance package to cover HIV/AIDS (with a target of 80 percent of ART being covered by insurance by 2020), and a greater role for the private sector in HIV service provision.

CHALLENGES OF HARMONIZATION

While harmonizing NHA and HAPSAT has many advantages, the process is not without challenges. Political complications can interfere with timing and resource coordination, and differences in data categorization and needs can stymie the harmonization of data collection efforts.

One primary challenge to successful harmonization relates to lack of coordination among national and international stakeholders. In many countries, different stakeholder groups might back NHA and HAPSAT production efforts. One group might provide a different timetable for report completion than the other or might include other objectives not necessarily compatible with harmonization. Because of these potential misalignments, in-country teams might have a harder time overcoming the differences in data collection requirements and other country-specific challenges to harmonization. In some cases, attempting to harmonize the two analyses might result in higher initial investment of time and money, necessary to manage these broader stakeholder networks. Another common political challenge to harmonization concerns different key national-level stakeholders. In many countries, NHA is under the purview of a ministry of health department of planning, while HIV sustainability planning is under the purview of an AIDS control council. Countries' ability to harmonize these two activities depends substantially on effective coordination between these entities.

Differences between NHA and HAPSAT related to data needs in source and level of breakdown can also introduce significant challenges to coordination. As discussed in the previous section, NHA does not collect data at the provider level, while data from providers are essential in HAPSAT. NHA also does not collect data on a number of other essential components of the HAPSAT analysis, including data on labor requirements (full time equivalents) and a breakdown of HIV/AIDS drugs and commodities by type. When expanding surveys to achieve harmonization, teams might have trouble adding more questions within the length constraints inherent in survey design, as long surveys fatigue respondents.

Potential solutions, such as streamlining existing survey questions to create room for additional questions, require that advocates for both tools view the advantages of harmonization as more valuable than the sacrifices that harmonization entails in terms of altering norms in production and data collection. As discussed above, there are external and internal reasons why overcoming this challenge can be difficult.

DISCUSSION

Based on the desk review of NHA and HAPSAT and Vietnam's experience, it is clear that harmonizing NHA and HAPSAT has the potential to realize significant benefits in terms of both producing and disseminating data. In production, greater time and cost efficiency can benefit stakeholders at every level, and significant improvements in the quality of data inputs and the discussion of results can also be achieved. In dissemination, harmonization clarifies the complementarity of the two analyses and can place policymakers in a strategic position for making strong decisions.

The experience from this activity also indicates that harmonizing complementary analyses like NHA and HAPSAT can contribute to efforts to institutionalize these frameworks in a given country – that is, to make them a permanent and active component of a country's health system. In addition to the efficiency gains from coordinated data collection, harmonization can supplement this process in several ways. For example, joint workshops during the production process, discussed above in the section on shared benefits, might serve as a forum for generating momentum and support over both methodologies, which would then help establish ownership over using them in policymaking. Also as discussed above, the linkage with HAPSAT provides an additional medium for NHA data to inform a specific policy document or strategy (e.g., a national HIV/AIDS strategic plan), which should increase policymaker demand for NHA data over time.

As for an HIV sustainability analysis such as HAPSAT, linking it with NHA enhances its value as a routine planning activity rather than just a one-off exercise

conducted whenever the HIV strategic plan needs updating. For example, with data from the NHA HIV subaccount, countries can track discrepancies between committed/budgeted funds and actual expenditures as well as how closely spending is aligned with key priorities outlined in an HIV strategic plan or implementation plan. Thus, the added value of conducting NHA and HAPSAT together may make it easier to institutionalize both as a joint package than to institutionalize each analysis independently. Box 5 outlines how a regularly produced HIV subaccount would contribute to institutionalization in Vietnam.

Hand in hand with efforts to institutionalize analyses like NHA and HAPSAT come discussions of how to strengthen country health information system. Details presented here on the conceptual and practical overlaps between retrospective and prospective financial analyses can also serve as a starting point for efforts to routinely track the necessary data for each through such system. For instance, based on the experience from the NHA/HAPSAT analysis, it is clear that HIV planners and policymakers would benefit from having access to a Web interface or database that integrates: data on health and non-health HIV expenditures in the country broken down by key program or service area; key HIV service coverage indicators; and planned HIV spending, all disaggregated to the specific development partner organization. With even this limited set of data available in a single integrated interface, analysts could more easily estimate unit costs for key HIV services (using a top-down approach), routinely monitor differences between development partner planned and actual spending, and calculate an execution ratio for HIV spending from each development partner to more accurately predict future resource availability for HIV programs.

Though this activity focused specifically on the benefits of harmonizing the NHA HIV subaccount and HAPSAT, some of these benefits may also apply to other harmonization efforts, particularly those linking

Box 5: Institutionalizing NHA and HAPSAT in Vietnam

In Vietnam, VAAC develops and implements the National HIV/AIDS strategy, while the Department of Planning and Finance manages country-level health expenditure tracking. Both entities are part of the Ministry of Health, but their planning and operations are managed independently.

Given that the department regularly produces the general NHA estimate, the addition of an HIV subaccount (including health and non-health HIV spending) as a standard part of this process would make HIV expenditure information regularly available to policymakers, including VAAC officials responsible for the HIV/AIDS strategy.

In addition to obviating the need for a separate expenditure analysis every time VAAC wants to update the strategy, a regularly conducted HIV subaccount would also harmonize HIV resource tracking with the rest of the health sector, which will be particularly important for Vietnam as donor funds decrease over time and as the national HIV program increasingly relies on domestic government funding.

retrospective health resource tracking efforts with prospective strategic planning or budgeting. For instance, some of the issues discussed here would also be relevant to efforts to jointly conduct a NASA as a resource-tracking methodology and the Resource Needs Model¹ to estimate future financial needs and gaps in the HIV sector, despite some differences in analytical scope and methods relative to the NHA and HAPSAT, respectively. Given that the complementary nature of data on past spending and planned spending is not HIV/AIDS specific, similar types of harmonization efforts in the health sector more broadly are also worthy of exploration. Finally, the positive implications of a harmonized NHA/HAPSAT analysis for institutionalization and health information system strengthening also suggest that similar harmonization efforts with other sets (whether two or more) of complementary analyses will play an important role in strengthening health systems in the future.

¹ <http://www.futuresinstitute.org/pages/ResourceNeeds.aspx>

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