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# Follow the Money: Choosing the Most Appropriate Health Expenditure Tracking Tool

## An Introductory Guide

### PURPOSE

*This introductory guide provides information on five health expenditure tracking (HET) tools. Designed for countries that are considering conducting a HET exercise, the guide will help decision makers select the most appropriate tool for their needs and avoid duplication of efforts.*

## A. Why Track Resources for Health?

**W**ho spends money on health? How are resources for health raised? Who provides health goods and services, and which goods and services are consumed?

By answering questions and examining issues like these, HET tools provide evidence for decision-makers in the health sector. However, many HET tools exist and it can be difficult to know which one best fits a country's needs. This guide explains the similarities and differences between five HET tools and clarifies their purposes, so that countries are able to select the tool that best fits their needs.

The guide is intended for low- and middle-income country chief planners and ministry of health officials who commission HET exercises. Health financing technicians may also find the guide useful for its explanation of the various available tools.

The guide describes five commonly used tools whose primary objective is to analyze health spending. All five tools fulfill the following criteria: (i) the primary objective of the tool is to track retrospective health spending, (ii) the tool is supported by its originating institution, (iii) the tool is readily available for countries to use, and (iv) the tool is designed for country use (as opposed to supplying development partners with data). Several tools were considered but ultimately excluded from this guide, for example, the Kaiser Family Foundation Analysis, PEPFAR Expenditure Analysis, and the UNFPA-NIDI Family Planning Survey.

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Before country stakeholders consider using the tools described here, the authors recommend they take following steps:

1. Prioritize key health financing themes/questions that the country is grappling with and identify what information is needed to answer those questions;
2. Identify financing and public health data that complement the HET data to provide a more in-depth analysis (see the Annex for a list of suggested data repositories);
3. Identify the resources that the country can dedicate to the exercise (e.g., staff, funding, time).

Section B summarizes each tool's scope and key characteristics. Section C provides a brief background of each HET tool, including advantages and challenges that countries should be aware of. Section D provides a high-level comparison of the tools, based on the information they generate for decision-making, and considerations for implementing the tools in practice. The Annex presents resources that can be used to support the implementation of the HET tools as well as to conduct additional analysis.



## B. Summary of Health Expenditure Tracking Tools

Each of the tools highlighted in this guide approaches HET with a different perspective and provides information to answer unique policy questions. Understanding the unique features of each tool is the first step in identifying which tool best meets a country's needs.

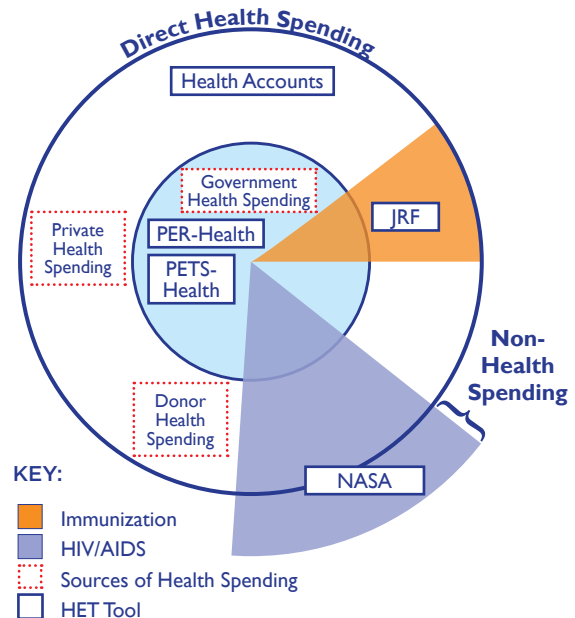
Table 1 describes the primary scope and purpose of each tool highlighted in this guide. However, each tool can be adapted to fit specific country needs. For example, a Health Accounts exercise can be expanded to cover non-health HIV spending, and a Public Expenditure Review may incorporate aspects of a Public Expenditure Tracking Survey. See Section C and the Bibliography for additional information and resources on each tool.

**Table 1: Health Expenditure Tracking Tool Objectives and Use**

|   | Tool  | Scope  | Purpose   |
|---|---|--|---|
| Tools for Tracking Non-Disease-Specific Health Spending | <b>PER-Health</b><br>(Public Expenditure Review for Health)           | Publicly managed expenditures and financing flows                      | Evaluates the efficiency, effectiveness, equity, and sustainability of spending managed by the government against pre-defined parameters.   |
|   | <b>PETS-Health</b><br>(Public Expenditure Tracking Survey for Health) | Publicly managed expenditures, from central level to service providers | Assesses spending that is publicly managed for effective service delivery.<br>Identifies sources of leakage and bottlenecks between the source of spending and the end user.                      |
|   | <b>Health Accounts/SHA 2011</b><br>(System of Health Accounts 2011)   | All health expenditures  | Tracks total health system expenditures across three dimensions that describe how funds are mobilized, managed, and used to purchase and deliver health goods and services.                       |
| Tools for Tracking Disease-Specific Health Spending     | <b>JRF</b><br>(Joint Reporting Form – Immunization)                   | Immunization spending  | Tracks national immunization coverage in WHO Member States.<br>One section focuses on immunization expenditures via six specific indicators.  |
|   | <b>NASA</b><br>(National AIDS Spending Assessment)                    | HIV/AIDS spending  | Tracks spending on the HIV response across three dimensions that describe how funds are mobilized, managed, and used to purchase/deliver health and non-health goods and services related to HIV. |

Figure 1 illustrates the scope of the HET tools (not the magnitude of spending). While there are areas of overlap between some of the tools – for example, both PER and PETS capture publicly managed health spending – each has unique aspects. (PER and PETS analyses can be conducted for multiple sectors. Here, and throughout this guide, PERs and PETS relate to the health sector only.) Similarly, while Health Accounts/SHA 2011 captures health spending for immunization and HIV, as the JRF and NASA do, respectively, the latter two tools also capture non-health spending. Health Accounts also captures spending for other disease/priority areas, and not just HIV and immunization.

Figure 1: Scopes of Five HET Tools



*Health expenditure tracking tools help countries track their health spending across all, or specific, health priority areas.*



## C. Background of Health Expenditure Tracking Tools

This section provides a brief background of the two categories of tools explained above: (i) those that can track a country's spending across all health priority areas, and (ii) those that focus exclusively on specific health priority areas.

### Tools for Tracking Non-Disease-Specific Health Spending

#### 1 | Public Expenditure Review for Health

The World Bank developed the PER guidelines in 1996 as a means of assessing total spending managed by government, or government-managed spending in a specific sector, such as health or education (Pradhan 1996). A PER analyzes public spending against parameters of efficiency, effectiveness, equity, and sustainability. This includes indicators that describe allocative efficiency, technical efficiency, the ability of budgets to achieve expected outputs, and transparency of government spending (Pradhan 1996; World Bank 1998). By illuminating how public funds are spent, countries can identify financial management and policy challenges. Consequently, many countries have embedded PERs into their annual budget planning cycle (World Bank Group 2015).

The PER guidelines do not require that countries use a standard set of classifications against which spending data are reported; the World Bank advises countries to adapt their approaches based on national priorities, and there is no defined set of data collection or analysis tools that countries must use. This gives countries flexibility, but may make it challenging for a country to compare its PER results over time or with other countries.

PERs complement other tools. For example, they can provide data on government health spending for the Health Accounts, thereby reducing the data collection effort of the Health Accounts team (Zeleeuw and De 2009). In turn, Health Accounts can inform the PER, such as by providing insights into the role of government in total health spending.

#### 2 | Public Expenditure Tracking Survey for Health

The World Bank developed the PETS-Health tool in 1993, and the first health-specific PETS was conducted in Uganda in 1996 (Gurkan, et al. 2009). The diagnostic surveys track the flow of publicly managed resources from the central government down to the final goods and services provided by health care providers (Gauthier 2010). The PETS tool is often used in conjunction with another World Bank tool, the Quantitative Service Delivery Survey, to assess expenditure at the facility level and understand efficiency of service delivery (Dehn et al. 2003; Dehn et al. 2002). A PETS assesses service delivery from the perspective of health care providers, rather than service recipients (e.g., households).

#### PER

##### Advantages:

- Highly responsive to country context and needs (e.g. no mandatory requirements).

##### Challenges:

- Low comparability between countries due to lack of standardized spending classifications.

##### Organization Responsible

World Bank

##### Countries Using Tool

At least 45 countries conducted PERs for Health from 1989 to 2015

##### Additional Reading

Open Knowledge Repository:  
<https://openknowledge.worldbank.org/handle/10986/2109>

#### PETS

##### Advantages:

- Responsive to country needs and data availability.

##### Challenges:

- Low comparability between countries and over time due to highly context-specific design.

Though the term “PETS” is often used as an umbrella for budget tracking, in reality a PETS triangulates budgeted, allocated, and disbursed resources to identify inconsistencies (‘leakages’) and inefficiencies (e.g., delays, diverted disbursements). Hence, a PETS can be used to identify (i) political or bureaucratic barriers to full and effective resource deployment, and (ii) opportunities for improved accountability (Gauthier 2010).

PETS data are collected by surveying officials at the central, regional, and facility levels. While a PETS typically uses a standard set of questions, countries can modify the survey to fit the local context and priorities of decision-makers (Dehn et al. 2003). A health PETS in a country may inform a PER for health, by providing information on the diversion of funds between the source and the ultimate destination of the expenditure (World Bank 2009).

### 3 | Health Accounts/System of Health Accounts 2011

The Organization for Economic Cooperation and Development (OECD) created the first SHA guide in 2000 to help high-income countries understand the magnitude and flows of health spending (Cogswell et al. 2013; OECD 2000). In 2003, the World Health Organization (WHO) adapted the guidance to low- and middle-income country contexts to produce National Health Accounts (World Bank et al. 2003). In 2011, the SHA framework was updated, providing a universal standard for countries at all stages of development to produce Health Accounts to track health spending (OECD et al. 2017).

Health Accounts tracks all spending in a country’s health system during a defined time period (typically the government’s fiscal year). The tool relies on expenditure data collected from donors, NGOs, employers, insurance companies, households, and government agencies to track health spending from sources of funds to end users. It tracks health expenditures using mainly a bottom-up approach, that is, by collecting spending data from organizations closest to final consumption. Sometimes, distribution keys may be used to break down total spending into the sub-categories of the SHA 2011 framework (top-down approach).

The SHA 2011 framework categorizes any expenditures whose primary purpose is to improve, maintain, and prevent “the deterioration of the health status of persons and [mitigate] the consequences of ill-health through the application of qualified health knowledge” (OECD et al. 2017). Grounded in an established framework (the SHA), and using a standard set of surveys and software, Health Accounts enable comparisons of health spending among countries and over time. Exercises can also be customized to focus on spending linked to specific health conditions, beneficiary characteristics, strategic plan objectives, and other areas of interest to policymakers (Cogswell et al. 2015).

#### Organization Responsible

World Bank

#### Countries Using Tool

At least 30 countries (based on publicly available information)

#### Additional Reading

Open Knowledge Repository:  
[openknowledge.worldbank.org/handle/10986/11104](http://openknowledge.worldbank.org/handle/10986/11104)

#### Health Accounts/SHA 2011

##### Advantages:

- Tracks health spending from all sources.
- Provides break-downs across financing, production, and consumption dimensions.
- Allows comparison between countries and over time, while providing flexibility to adapt to country context.

##### Challenges:

- Requires extensive data inputs.

#### Organizations Responsible

OECD, EUROSTAT, WHO

#### Countries Using Tool

114 non-OECD (148 including OECD) countries have embarked on an exercise using SHA 1 or SHA 2011, as of March 2018

#### Additional Reading

WHO Health Accounts Home Page: [http://www.who.int/health\\_financing/topics/resource-tracking/en/](http://www.who.int/health_financing/topics/resource-tracking/en/)

## Tools for Tracking Disease-Specific Health Spending

### 4 | Joint Reporting Form

The WHO, UNICEF, and selected ministries of health developed the JRF through a collaborative process that started in 1998. Since then, WHO Member States have reported annual data on immunization indicators, including spending (WHO 2017a; WHO 2017b). WHO Member States report data on coverage and performance to WHO using an Excel survey form, and the data are uploaded to the JRF database (available on the WHO website). One section of the survey captures six indicators relating to total and government expenditures on vaccines and other routine immunization-related activities (WHO et al. 2015). JRF data indicate the sustainability and country ownership of immunization programs and can inform country, regional, and global immunization policy.



#### JRF

##### Advantages:

- Allows for cross-country comparison.
- Facilitates assessment of financial sustainability of immunization programs.
- Large sample of countries reporting with the JRF.

##### Challenges:

- Variation between countries in terms of quality, timeliness, and data accuracy.

**Organizations Responsible**  
UNICEF, WHO

**Countries Using Tool**  
194 WHO Member States have reported on at least one immunization financing indicator since 1998

**Additional Reading**  
JRF Immunization Financing Indicators: [http://www.who.int/immunization/programmes\\_systems/financing/data\\_indicators/en/](http://www.who.int/immunization/programmes_systems/financing/data_indicators/en/)

### 5 | National AIDS Spending Assessment

Health NASA tracks spending on the HIV/AIDS response from all sources to beneficiary populations (UNAIDS 2017a). NASA studies have been conducted since the 2000s (UNAIDS 2017b), with UNAIDS and its partners formalizing the NASA classifications in 2005. In 2009, UNAIDS published a detailed guide on how to conduct a NASA exercise and a second publication with the definitions and classifications used (UNAIDS 2009a; UNAIDS 2009b). Extensive consultations were held with the WHO and other development institutions to ensure that the NASA aligned with the SHA framework (Health Systems 20/20, UNAIDS, and WHO 2009).

#### NASA

##### Advantages:

- Captures detailed HIV/AIDS spending data on health and non-health activities.
- Provides detailed information that can be used for a granular program-level analysis.
- Allows comparison between countries and over time.

##### Challenges:

- Requires detailed data on HIV/AIDS spending.

Similarly to Health Accounts, NASA tracks expenditures on HIV and AIDS goods and services using mainly a bottom-up approach, that is, by collecting spending data from organizations closest to final consumption. Sometimes, distribution keys may be used to break down total spending into the sub-categories of the NASA (top-down). It is oriented toward policy formation, helping to identify resource allocation across programmatic interventions and HIV-specific key populations and gaps in HIV/AIDS spending, inform future HIV/AIDS activity budget allocations, and increase the efficiency of HIV/AIDS spending. The NASA tool requires detailed data on actual in-country accrued expenditure from international and domestic public and private organizations, in addition to households. NASA tracks non-health spending for the HIV response including, but not limited to, sexual and HIV/AIDS-related education, human rights programs, income-generation for vulnerable groups, and social protection (UNAIDS 2009a).

NASA and Health Accounts require similar levels of data detail and classify expenditures along similar dimensions (health financing, production of goods and services, and consumption); this provides possible synergies between the tools and opportunities to share data between the exercises. participation, procurement), 'inputs' (human resources, goods, services including utilities), and 'outputs' (care utilization rates and referrals).

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#### Organizations Responsible

Joint United Nations Programme  
HIV Joint United Nations  
Programme on HIV/AIDS  
(UNAIDS) on HIV/AIDS  
(UNAIDS)

#### Countries Using Tool

67 countries

#### Additional Reading

UNAIDS – NASA Publications  
and Tools: [www.unaids.org/en/dataanalysis/datatools/nasapublicationsandtools](http://www.unaids.org/en/dataanalysis/datatools/nasapublicationsandtools)

## D. Comparison of Health Expenditure Tracking Tools

The most appropriate tool for a country will depend on a host of factors, including the health themes/policy questions that decision-makers want to answer, the time by which the information is needed, the data quality and quantity available, and the budget available for implementing the HET tool.

This section describes the inputs required to use the tool and the type of information produced. Stakeholders may want to consider additional factors that are not discussed here and that are specific to the country context. The authors recognize that context influences the indicators in the tables; the tables attempt to provide a high-level comparison based on findings from desk research and interviews with experienced HET tool users and the tools' sponsoring organizations. Table 2 compares key features to consider when countries implement these five tools; the footnotes provide additional information on the scoring and criteria that were used to create the table. Table 3 illustrates the information that each tool provides to help answer selected policy questions. The Annex provides additional resources that can help to track spending using one of the five tools. These additional resources are also useful when countries wish to conduct further analysis.



Table 2: Comparing the Five Tools: Implementation Factors

| FEATURE   | PER HEALTH   | PETS HEALTH   | HEALTH ACCOUNTS/ SHA 2011   | JRF (Immunization)  | NASA (HIV/AIDS)   |
|---|--|---|---|---|---|
| <b>Accessibility of Tools*</b>                          | Open access  | Partial access  | Open access   | Open access   | Open access   |
| <b>Resources Required**</b>                             | <b>Low</b><br>Staff, events, equipment, survey tool, data collection | <b>High</b><br>Staff, events, equipment, survey tool, data collection | <b>Medium</b><br>Staff, events, equipment, survey tool, data collection | <b>Medium</b><br>Staff, events, equipment, survey tool, data collection | <b>Medium</b><br>Staff, events, equipment, survey tool, data collection |
| <b>Best Practice Frequency***</b>                       | Annually   | Ad hoc  | Annually  | Annually  | Every 2-4 years   |
| <b>Best Practice Time to Completion†</b>                | 2 months   | 4 months  | 6-9 months  | 3 months  | 3-6 months  |
| <b>User-Friendliness††</b>                              | High   | High  | Medium  | Medium  | Medium  |
| <b>Technical Support Required for First Exercise†††</b> | Medium   | Medium  | High  | Medium  | High  |

\* **Accessibility of Tools** describes how easily users can access guides that will help them use the tool. This ranges from all guides and required templates being freely available online (Open), to only some being available (Partial), to the materials being restricted to only a certain group of users and provided only through direct contact with the owning organization (Restricted).

\*\* **Resources Required** describes what resources are required to complete a HET exercise. The levels were assigned by scoring 1 = required and 0 = non-essential resources, multiplied by the weights of six common cost categories and of the volume of resources required. The volume of resources scoring was low (weight 0-0.75), medium (weight 0.76-1.25), or high (weight >1.25). The cost categories considered were: staff (weight 25%); equipment (weight 10%); survey tool (weight 5%); data collection costs such as transport, telecommunications, or subsistence allowances (weight 10%); technical assistant (weight 25%); and events such as dissemination workshops or reports (weight 20%).

\*\*\* **Best Practice Frequency** considers how often the HET study should be completed based on best practice, considering the fiscal year of the organization conducting the exercise.

† **Best Practice Time to Completion** considers how long it typically takes to conduct a HET exercise using each tool, according to best practice. Implementation time varies depending on the country's health information systems and data availability.

†† **User-Friendliness** considers ease of use based on level of automation and flexibility to modify spending categories in tool (using six questions), and whether data collection is routine (e.g., annual, biannual, quarterly, etc.) or one-off (as and when needed). Each category was scored as 1 (yes), 0.5 (partially), or 0 (no).

††† **Technical Support Required for First Exercise** considers whether guidelines are fully available, clear, and easily understood, without the need of technical assistance. High technical assistance requirements include in-person technical assistance multiple times.

Table 3: Information Generated by HET Tools to Inform Policy Discussions

| Common questions to inform policy discussions   | PER-Health | PETS-Health | Health Accounts/SHA 2011 | JRF (Immunization) | NASA (HIV/AIDS) |
|---|------------|-------------|--------------------------|--------------------|-----------------|
| <b>Budget Execution</b>   |            |             |                          |                    |                 |
| How does actual spending compare to budgeted and disbursed funding for a specific health service?                                 | ✓          | ✓           |                          |                    |                 |
| Why are less than 100% of funds budgeted for a service actually spent on that service?  |            | ✓           |                          |                    |                 |
| <b>Resource Mobilization &amp; Sustainability</b>   |            |             |                          |                    |                 |
| Who finances goods and services for health/disease/priority area?   |            |             | ✓                        | ✓                  | ✓               |
| How sustainable is health/disease/priority area spending?   |            |             | ✓                        | ✓                  | ✓               |
| <b>Resource Pooling &amp; Management</b>  |            |             |                          |                    |                 |
| Does the government's spending align with its stated health policy priorities?  | ✓          | ✓           | ✓                        |                    |                 |
| How are health sector funds transferred from the source to the organization spending the funds?                                   |            |             | ✓                        |                    | ✓               |
| What is the extent of risk-pooling in health?   |            |             | ✓                        |                    |                 |
| Who receives health funds and manages health spending?  | ✓          | ✓           | ✓                        |                    | ✓               |
| <b>Purchasing &amp; Efficiency</b>  |            |             |                          |                    |                 |
| How do features such as incentive structures and accountability mechanisms affect the efficiency of health spending?              |            | ✓           |                          |                    |                 |
| Who provides the goods or services that the funding was spent on?   | ✓          | ✓           | ✓                        |                    | ✓               |
| What types of services/interventions (e.g., inpatient, outpatient, preventive, curative care or administrative) were paid for?    | ✓          |             | ✓                        | ✓                  | ✓               |
| How is spending allocated between different disease areas (e.g., family planning, infectious diseases)?                           |            |             | ✓                        |                    |                 |
| What proportion of spending pay for recurrent (e.g., consumables) versus capital costs? Is this sustainable?                      | ✓          | ✓           | ✓                        |                    | ✓               |
| What inputs were purchased (e.g., wages, internet, medicines, electricity, cars, rent)?   | ✓          | ✓           | ✓                        |                    | ✓               |
| What are the characteristics of people who benefit from the health expenditure (e.g., income level, age, key population, gender)? |            |             | ✓                        |                    | ✓               |
| How does health/disease/priority area spending differ between geographic areas (e.g., countries, regions, counties)?              | ✓          |             | ✓                        |                    | ✓               |

## Conclusion

**H**ET is a key tool in the decision-maker's toolbox. Data on health spending help decision-makers to understand aspects of the health financing landscape, such as how resources are mobilized for health and how they are allocated. It is important for countries to understand the different HET tools that are available to them, and be able to choose the tool that best fits their needs. A clear understanding of why a certain tool is needed can also help in negotiations to raise money to implement these tools. In addition, it can help to avoid unnecessary use of multiple HET tools that could result in conflicting figures on health spending.

This guide provides an introduction to five HET tools that are (i) supported by their originating institutions, (ii) are readily available for countries to use, and (iii) are designed for country use. It explains the key similarities and differences between the tools, the type of information generated by each, and the practical considerations when deciding which to implement. The considerations presented here are not intended to be comprehensive and countries are encouraged to consider country-specific factors when selecting a HET tool. However, the recommended starting point for any country is its needs, that is, what health challenge/ question is the sector grappling with and that needs further evidence? A clear definition of this need will go a long way in helping to identify the HET tool most appropriate for the country.

HET tools provide valuable information on their own. However, the value of HET tools is maximized when the tool is combined with other datasets, for example, combining spending data with budgets/ costing information can help to understanding financing gaps; combining spending data with health outputs can help identify potential efficiency challenges.

*It is important for countries to understand the different health expenditure tracking tools that are available, and to be able to choose the tool that best fits their needs.*



## Annex

### Additional Resources to Help Track Health Expenditure and Conduct Further Analysis

| Site  | Owner  | Web Address   | Description of Available Data   | How the Resource Can be Used for HET   |
|---|--|---|---|--|
| <b>Health Expenditure Specific Data Resources</b>     |  |   |   |  |
| Countdown to 2030 – RMNCH                             | London School of Hygiene and Tropical Medicine | <a href="http://countdown2030.org/">http://countdown2030.org/</a>   | Dataset on official development assistance and private grants for reproductive, maternal, newborn, and child health (RMNCH) by donating country, recipient country, and activity type, using the Creditor Reporting System. | For background information on official development assistance for RMNCH in 2003-2013.  |
| Global Health Expenditure Database                    | WHO  | <a href="http://apps.who.int/nha/database/Home/Index/en">http://apps.who.int/nha/database/Home/Index/en</a>   | Database of countries' Health Accounts exercises and WHO country estimates, allowing searches on spending by Health Accounts indicator, country, year, and/or disease category.   | To identify published Health Accounts data of a country and to compare a country's health spending with others.  |
| KFF Global Health Policy Report Library               | Kaiser Family Foundation                       | <a href="https://www.kff.org/global-health-policy/">https://www.kff.org/global-health-policy/</a>   | Published annual reports on donor disbursements for health conditions, including family planning and HIV.   | For background information on global bilateral allocation of funding for family planning, and on bilateral and multilateral donor contributions to HIV, by donating country. Information may feed into the analysis of countries interested in tracking spending on family planning goods and services or HIV. |
| NASA Country Report Library                           | UNAIDS   | <a href="http://www.unaids.org/en/dataanalysis/knowyourresponse/nasacountryreports">http://www.unaids.org/en/dataanalysis/knowyourresponse/nasacountryreports</a> | Library of country reports on HIV/AIDS spending by country and fiscal year; the output from NASA exercises.   | To identify published HIV/AIDS spending data on a country and to compare HIV/AIDS spending between countries.  |
| UNGASS/GARPR/GAM Reporting Indicators on HIV Spending | UNAIDS   | <a href="http://www.unaids.org/en/resources/documents/2018/Global-AIDS-Monitoring">http://www.unaids.org/en/resources/documents/2018/Global-AIDS-Monitoring</a>   | Presents annual reports from countries on HIV services. The primary recommended tool to produce the data is NASA, but it accepts reports based on Health Accounts, and as a last resort, budget analysis.                   | The reports contain an AIDS funding matrix showing the core HIV-relevant services by financing sources. There are trend series. Starting in 2018, there is information on approved and executed public budgets earmarked for HIV/AIDS.   |
| AIDS Info   |  | <a href="http://aidsinfo.unaids.org/">http://aidsinfo.unaids.org/</a>   |   |  |

| Site                                    | Owner  | Web Address   | Description of Available Data   | How the Resource Can be Used for HET   |
|---|--|---|---|--|
| PEPFAR Expenditure Dashboard            | PEPFAR   | <a href="https://data.pepfar.net/global">https://data.pepfar.net/global</a>   | Expenditure data collected from PEPFAR implementing partners since 2014 on how funds are spent on AIDS-related activities. PEPFAR implementing partners are required to report their expenditures using a specific methodology.                     | Used to understand the types of HIV/AIDS programs that exist in a country prior to conducting a HET exercise. Additionally, PEPFAR data can be used to triangulate information collected through a HET exercise.   |
| Resource Flows Project                  | United Nations Population Fund                                   | <a href="http://www.resourceflows.org/links/resource-tracking">www.resourceflows.org/links/resource-tracking</a>  | Website with links to several online HET data sources, including Funders Concerned about AIDS (FCAA) and AidData.   | Starting point for reviewing major data sources available on health financing data by country. Such data can be used to conduct an initial mapping of the health financing landscape and to triangulate with data subsequently collected from the HET exercise.                                      |
|   |  | Resource Flows Open Database:<br><a href="http://resourceflowsdata.org/">http://resourceflowsdata.org/</a>  | Database with financial data on population and AIDS activities from bilateral donors.   | For background information on bilateral spending by developed or in-transition countries on, e.g., AIDS and/or family planning projects by year.   |
| <b>Other Expenditure Data Resources</b> |  |   |   |  |
| Creditor Reporting System (CRS)         | OECD's Development Assistance Committee                          | <a href="http://stats.oecd.org/Index.aspx">http://stats.oecd.org/Index.aspx</a><br><br>OECD. Stats > Theme > Development > Flows based on individual projects (CRS) | Database of multi-sector statistics on 35 OECD countries and 9 non-OECD nations, including spending on 'Development,' 'Globalization' (e.g., contribution toward multinational organizations), 'Health' spending in country, and National Accounts. | To triangulate health disbursements through overseas development assistance with donor health spending data collected in country.  |
| Financial Tracking Service              | UN Office for the Coordination of Humanitarian Affairs (UN OCHA) | <a href="https://fts.unocha.org/data-search">https://fts.unocha.org/data-search</a>   | UN database providing self-reported data on international humanitarian funding flows from bilateral, multilateral, non-governmental, and private sector donors since 1992.  | To triangulate with locally collected data on non-standard spending during a country's humanitarian health crisis, by recipient country, sector (health), organization, year and/or emergency, plan, or project name. Such spending can be analyzed in parallel or as part of the main HET exercise. |

| Site  | Owner  | Web Address   | Description of Available Data   | How the Resource Can be Used for HET   |
|---|--|---|---|--|
| IATI Datastore  | International Aid Transparency Initiative (IATI) | <a href="http://www.iatiregistry.org/dataset">www.iatiregistry.org/dataset</a>  | Registry with links to all raw data published by organizations using the IATI Standard.   | For health spending data by country or donating organization, to triangulate with known health spending data by that donor in a country when conducting health financing landscape analysis.   |
| World Bank Open Data – Health, Nutrition and Population | World Bank                                       | <a href="http://datatopics.worldbank.org/health/">http://datatopics.worldbank.org/health/</a>   | Database providing development country data on health indicators, including total, per capita, or public health expenditure.                            | For background information on commonly used health progress indicators, by country, that can be analyzed against spending from a HET exercise.<br>The World Bank Open Data Portal can also provide information on population trends, inflation, exchange rates, and other indicators that may be useful during the HET analysis stage. |
| World Economic Outlook                                  | International Monetary Fund (IMF)                | <a href="https://www.imf.org/external/pubs/ft/weo/2017/01/weodata/index.aspx">https://www.imf.org/external/pubs/ft/weo/2017/01/weodata/index.aspx</a> | Economic and demographic indicators by year and country since 1999, including total, per capita, and public health expenditure and economic indicators. | Background information on published general health expenditure and economic and sociodemographic indicators (e.g., population, inflation, exchange rates, GDP), by country, that can be useful during the HET analysis stage.  |

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### About HFG

A flagship project of USAID's Office of Health Systems, the Health Finance and Governance (HFG) Project supports its partners in low- and middle-income countries to strengthen the health finance and governance functions of their health systems, expanding access to life-saving health services.

To learn more, please visit [www.hfgproject.org](http://www.hfgproject.org).

The HFG project is a six-year (2012-2018), \$209 million global project funded by the U.S. Agency for International Development.

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