

REPUBLIC OF NAMIBIA



Ministry of Health and Social Services

**NAMIBIA
HEALTH AND HIV/AIDS
RESOURCE TRACKING:
2007/08 & 2008/09**

Ministry of Health and Social Services

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HEALTH AND HIV/AIDS RESOURCE TRACKING:
2007/08 & 2008/09**

**Ministry of Health and Social Services,
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NAMIBIA HEALTH AND HIV/AIDS RESOURCE TRACKING: 2007/08 & 2008/09

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The Health Systems 20/20 **cooperative agreement**, funded by the U.S. Agency for International Development (USAID) for the period 2006-2011, helps USAID-supported countries address health system barriers to the use of life-saving priority health services. Health Systems 20/20 works to strengthen health systems through integrated approaches to improving financing, governance, and operations, and building sustainable capacity of local institutions.

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ACRONYMS

AIDS	Acquired Immune Deficiency Syndrome
ART	antiretroviral therapy
ARVs	antiretrovirals
BCC	behavior change communication
FS	Financing Sources
FY	Financial Year
GDP	Gross Domestic Product
GF	Global Fund to Fight AIDS, Tuberculosis and Malaria
HC	Health Care Functions
HH	Household
HIV	Human Immunodeficiency Virus
ICHA	International Classifications for Health Accounts
IEC	information, education, and communication
MCH	Maternal and Child Health
MDGs	Millennium Development Goals
MoF	Ministry of Finance
MoHSS	Ministry of Health and Social Services
MTP III	Medium-Term Plan III
NAMAF	Namibia Association of Medical Aid Funds
NASA	National AIDS Spending Assessment
NAMFISA	Namibia Financial Institutions Supervisory Authority
N\$	Namibian Dollar
NDHS	Namibia Demographic and Health Survey
n.e.c.	not elsewhere classified
NGO	Nongovernmental Organization
NHA	National Health Account
NHIES	Namibia Household Income and Expenditure Survey
OOP	out-of-pocket
OVC	orphans and vulnerable children

PLWHA	People Living with HIV/AIDS
PMTCT	Prevention of Mother to Child Transmission
PSEMAS	Public Service Employees Medical Aid Scheme
RH	reproductive health
SPA	Service Provision Assessment
STI	sexually transmitted infection
TB	Tuberculosis
THE	Total Health Expenditure
THE_{HIV}	Total Health Expenditure for HIV/AIDS
THE_{RH}	Total Health Expenditure for Reproductive Health
UN	United Nations
UNAIDS	The Joint United Nations Program on HIV/AIDS
US\$	United States Dollar
USAID	United States Agency for International Development
VCT	voluntary counseling and testing
WHO	World Health Organization

PREFACE

This report presents findings from Namibia's Health and HIV/AIDS Resource Tracking exercise for the financial years 2007/08 and 2008/09. The report is the product of a continuous effort by the Ministry of Health and Social Services to institutionalize resource tracking in the health sector. The study was conducted to provide a comprehensive assessment of health spending and the use of both private and public financial resources in the health sector in Namibia as well as to provide more detailed estimates of total health expenditure on HIV/AIDS and reproductive health.

The data collected and analyzed were from nongovernmental organizations, donor organizations, medical aid funds, government ministries, private employers, and households. I would like to take this opportunity to express my sincere appreciation to all institutions for their contribution and support throughout this resource tracking exercise.

The study was conducted by a multidisciplinary team from the Ministry of Health and Social Services, Ministry of Finance, National Planning Commission, Namibia Financial Institution Supervisory Authority, United States Agency for International Development (USAID), the USAID Health Systems 20/20 Project, UNAIDS, and World Health Organization (WHO). I thank USAID, UNAIDS, and WHO for their financial support.

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My gratitude goes to all Ministry officials as well as those of O/M/A for their contribution to the finalization of this health resource tracking effort and particularly for the work done by the Directorate of Policy, Planning, and Human Resource Development.

The production of the National Health and HIV/AIDS Resource Tracking report, therefore, provides key expenditure information for national policymakers, donors, and other stakeholders to guide their strategic planning and dialogue to inform decision making for health and social service delivery.


Mr. Kahijoto S. M. Kahuure
Permanent Secretary



EXECUTIVE SUMMARY

INTRODUCTION

Namibia has enjoyed steady economic growth in the past few years. Its recent classification as an upper middle-income country is symbolic of its emergence as an economic leader in sub-Saharan Africa. Namibia's strong economy, however, belies the challenges it faces in multiple social sectors, including health.

Despite a relatively high rate of health spending, Namibia is struggling to meet its health-related Millennium Development Goals with respect to maternal, infant, and child mortality rates. With a Gini coefficient of 74.3, Namibia is grappling with a high rate of income inequality, which is an important social determinant of health outcomes (UNDP 2009).

Ensuring access to health care, particularly for the poor, is therefore a great priority for Namibia as it continues to grow economically and reform the health sector. It is quite likely that as Namibia prospers, assistance from international donors will decline – leaving Namibia to sustainably fund its own health care system. To prepare for this future, Namibia must lay the foundation now for equitable health policy reform and the efficient use of resources, as well as address other social determinants negatively affecting health in order to improve health outcomes for all Namibians.

HEALTH AND HIV/AIDS RESOURCE TRACKING

This report presents findings from the health resource tracking activity undertaken by the Ministry of Health and Social Services (MoHSS), with support from several development partners, including the World Health Organization (WHO), the Joint United Nations Program on HIV/AIDS (UNAIDS), and the USAID-funded Health Systems 20/20 project. The exercise was focused on the implementation of the third round of National Health Accounts (NHA), which provides an overview of health spending for the financial years 2007/08 and 2008/09. The two preceding NHA estimations covered the years 1998/99–2000/01 and 2001/02–2006/07. This round of NHA is unique for Namibia because it included the first estimations of NHA subaccounts for HIV/AIDS and reproductive health (RH). In addition, this NHA was done in conjunction with the first round of National AIDS Spending Assessment (NASA) in Namibia.

It is worth noting the differences in these various resource tracking frameworks. The general NHA focuses on measuring the total envelope of health spending and on providing an account of financial flows within the health sector, from the sources of funding to the financing agents who control how resources are allocated, to the providers of health services, and finally to the type of health service provider or function that was served. The subaccounts for HIV/AIDS and RH do the same for all health spending associated with HIV/AIDS and RH, respectively.

The two subaccounts are entirely encompassed within the general NHA (all health spending counted in the subaccounts is also included in the general NHA) and are mutually exclusive (health spending is categorized as being for HIV/AIDS or RH or neither). To avoid double counting expenditure items in both subaccounts, spending related to interventions associated with both HIV/AIDS and RH (e.g.,

condom distribution) was assigned to one subaccount. This allocation was made based on how the particular intervention was organized and delivered within the Namibian health system.

NASA measures spending associated with the multisectoral response to HIV/AIDS. As such, it includes both health and non-health spending related to HIV/AIDS. Some overlap exists between the NHA HIV/AIDS subaccount and NASA with respect to health spending for HIV/AIDS.

I. A SNAPSHOT OF GENERAL HEALTH EXPENDITURE

All NHA figures are reported in real or constant 2008/09 dollars (both Namibian and U.S.), while NASA estimates are presented in nominal dollars. Between 2007/08 and 2008/09, total health expenditure (THE) increased from N\$4.7 billion (US\$524 million) to N\$4.9 billion (US\$551 million), representing a 5.2 percent growth. THE as a percentage of gross domestic product (GDP) held steady at 6.8 percent for both 2007/08 and 2008/09.

Per capita spending on health increased from N\$2,330 (US\$259) in 2007/08 to N\$2,410 (US\$268) in 2008/09, even though the percentage of the national budget allocated to health declined slightly from 14.7 percent to 14.3 percent during that period. For both years, Namibia nearly met the 2001 Abuja Declaration on HIV/AIDS, Tuberculosis and Other Related Infectious Diseases, under which African heads of state committed to invest 15 percent of their national budget in the health sector.

The public sector spent N\$2.5 billion (US\$280 million) and N\$2.6 billion (US\$296 million) on health (53.4 percent and 53.8 percent of THE, respectively) in 2007/08 and 2008/09, respectively. This is consistent with the gradual, yet marked increase in domestic spending on health over the last decade. In 2001/02, for example, the public sector spent only N\$1.4 billion (US\$154 million) on health when adjusted for inflation.

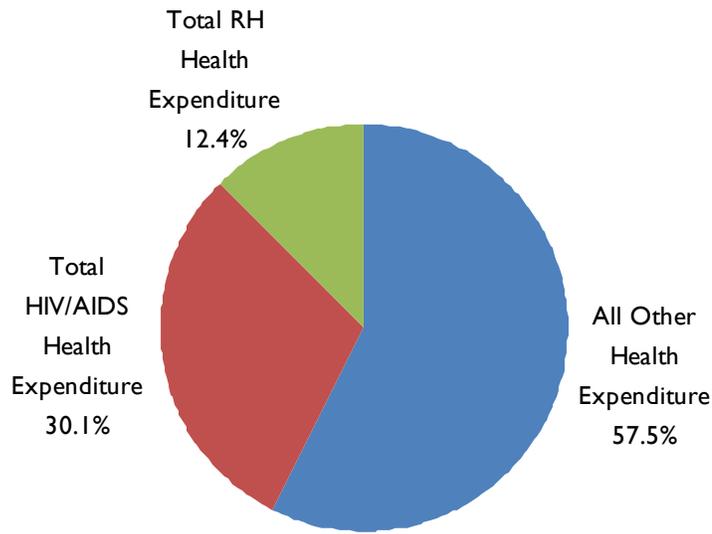
The donor role in overall health spending is significant and growing. In 2007/08, donor expenditures (N\$940.9 million, US\$105 million) comprised 20.0 percent of THE, while in 2008/09, donor expenditures (N\$1.1 billion, US\$119 million) comprised 21.7 percent of THE.

The role of the private sector, including households, is declining. In 2008/09, private companies financed 12.2 percent of THE (N\$605 million or US\$67 million), down from 13.4 percent (N\$630 million or US\$70 million) in 2007/08. Household expenditures also declined, from 13.2 percent of THE (N\$621 million or US\$69 million) in 2007/08 to 12.2 percent (N\$605 million or US\$67 million) in 2008/09.

The level of out-of-pocket (OOP) spending in Namibia, at 6 percent of THE, is comparable to more developed economies; however, this rate of OOP may still be a financial burden, as more than half of the population lives on less than US\$2 per day (UNDP 2009).

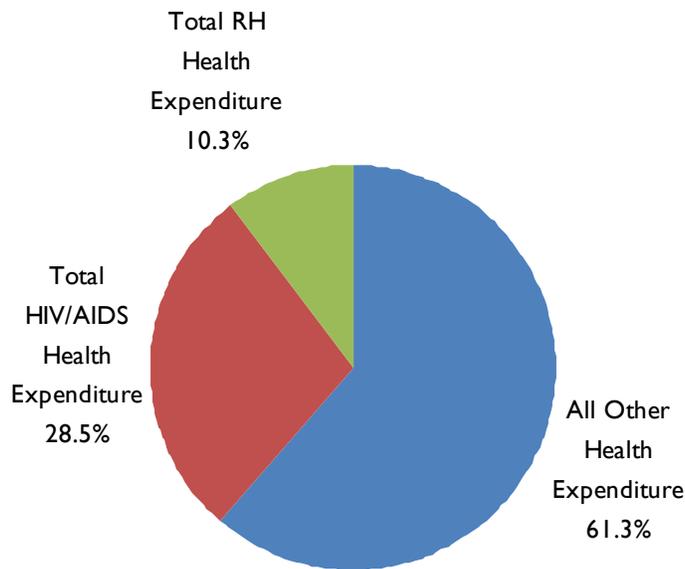
Figures ES-1 and ES-2 describe HIV/AIDS and RH spending in relation to THE. Although HIV/AIDS and RH experienced a small decrease in spending from 2007/08 to 2008/09 as a proportion of THE, together these two priorities accounted for approximately 40 percent of health spending in both fiscal years.

FIGURE ES-1. HIV/AIDS AND RH SPENDING AS A PERCENTAGE OF TOTAL HEALTH EXPENDITURE IN 2007/08



2007/08 THE = N\$ 4,703 million

FIGURE ES-2. HIV/AIDS AND RH SPENDING AS A PERCENTAGE OF TOTAL HEALTH EXPENDITURE IN 2008/09



2008/09 THE = N\$ 4,945 million

II. A SNAPSHOT OF REPRODUCTIVE HEALTH SPENDING

Despite rising maternal and child mortality rates, RH expenditures were down, from N\$582.9 million or US\$ 65 million (12.4 percent of THE) in 2007/08, to N\$508 million or US\$57 million (10.3 percent of THE) in 2008/09.

Public sector spending on RH declined, from N\$544 million (US\$61 million) in 2007/08 to N\$453 million (US\$50 million) in 2008/09, a reduction of 17 percent. External donor funds almost doubled, from N\$19.8 million or US\$2.2 million, representing 3.4 percent of total health expenditures for RH (THE_{RH}) in 2007/08 to N\$36 million or US\$4.0 million, representing 7.1 percent of THE_{RH} in 2008/09.

Private companies financed only 0.1 percent of THE_{RH} in both years, suggesting the need for a much greater role for employers and even private sector insurance institutions to contribute to adequate RH financing for employees and their families.

Households were responsible for a greater proportion of RH spending in 2008/09, financing 3.7 percent (N\$18.8 million, US\$2.1 million) of total RH services, compared to 3.2 percent (N\$18.6 million, US\$ 2.1 million) in 2007/08.

Nearly all household expenditures for RH took place in the form of OOP payments. In 2008/09, more than 88 percent of OOP spending went to the private sector, including clinics, chemists, and traditional healers. Nevertheless, the public sector remains the dominant agent and provider of RH services. In 2007/08 and 2008/09, 96 percent of THE_{RH} care flowed through public financing agents, with the MoHSS as the primary manager of funds. Public facilities accounted for approximately 92 percent of RH care spending in both these years. Government and private employer health insurance accounted for a very minor portion of the THE_{RH} – less than 1 percent in both fiscal years.

Types of services that saw the greatest decline in spending included outpatient RH care, which dropped from N\$384.7 million (US\$ 43 million) in 2007/08 to N\$310 million (US\$35 million) in 2008/09. Inpatient services, however, remained constant; N\$127.6 million in 2007/08 and N\$127.7 in 2008/09, which translates to approximately US\$14.2 million for both years.

To achieve the Millennium Development Goals for child and maternal mortality, Namibia has developed a Reproductive Health Roadmap, which is estimated to cost US\$717.2 million or N\$6.4 billion over five years (2009–2014). RH spending would need to rise sharply from its current level if Namibia is to follow this strategy.

III. A SNAPSHOT OF HIV/AIDS SPENDING

HIV/AIDS consumed nearly one-third of THE over the same two-year period. In 2008/09, 28.5 percent (N\$1.41 billion, US\$157 million) of THE, or 1.9 percent of the GDP, was spent on HIV/AIDS-related goods and services. In 2007/08, HIV/AIDS constituted 30.1 percent of THE.

HIV/AIDS health spending per person living with HIV/AIDS has remained fairly constant: N\$8,120 (US\$904) per year in 2007/08 to N\$8,083 (US\$900) in 2008/09. Slightly more than half (51 percent) of total health expenditures for HIV/AIDS (THE_{HIV}) were financed by external donors in 2008/09, while the public sector financed 45.5 percent of the HIV/AIDS response.

The HIV/AIDS epidemic has had a significant impact on overall donor contributions to THE, which rose from only 3.8 percent in 2001/02 to 21.7 percent in 2008/09. In 2007/08, 72 percent of all donor funds

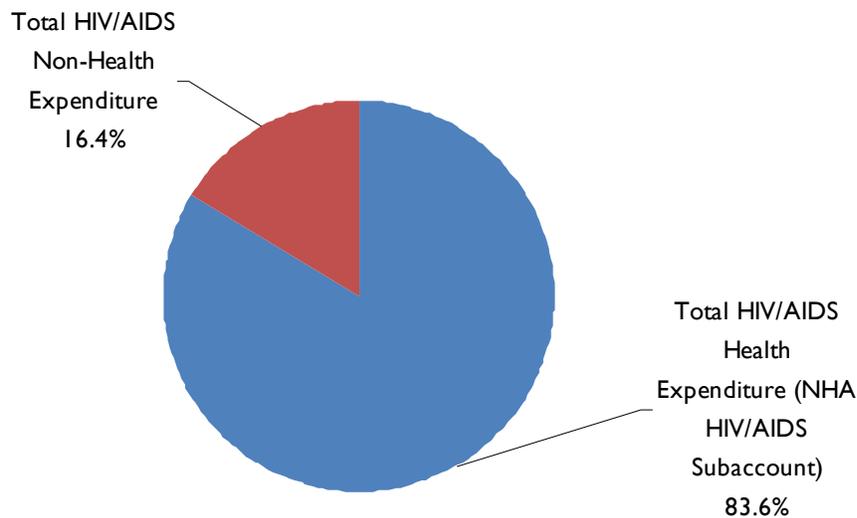
(N\$686 million, US\$76.4 million) were spent on HIV/AIDS-related goods and services compared to 67 percent (N\$718 million, US\$80 million) in 2008/09.

Between 2007/08 and 2008/09, funding through public sector financing agents declined by 5.3 percent, which nearly equaled the percentage increase in donor- and nongovernmental organization-managed funds for HIV/AIDS. This shift underscores the need for greater coordination between development partners and the national government to ensure that partner programs are aligned with country strategies and plans. The private for-profit health sector plays a relatively small role in the provision of HIV/AIDS services, particularly compared with other health services. In contrast, the private sector is a major source of general health spending. This comparison suggests that the private sector may have been “crowded” out with the public and donor subsidization of HIV/AIDS service delivery.

Private facilities (5.9 percent) and dispensing chemists (2.5 percent) consumed a small percentage of HIV/AIDS-related expenditures in both 2007/08 and 2008/09, especially when compared to their consumption of overall health expenditures. Public health programs comprised the greatest proportion of types of services purchased with HIV/AIDS expenditures, increasing from 38.1 percent in 2007/08 to 46.3 percent in 2008/09. Outpatient care comprised nearly one-third, or 32.5 percent, of HIV/AIDS-related spending in 2008/09, compared to 34.5 percent in 2007/08. The proportion of HIV/AIDS-related expenditures spent on inpatient services was 10.3 percent in 2008/09, down slightly from 10.8 percent in 2007/08.

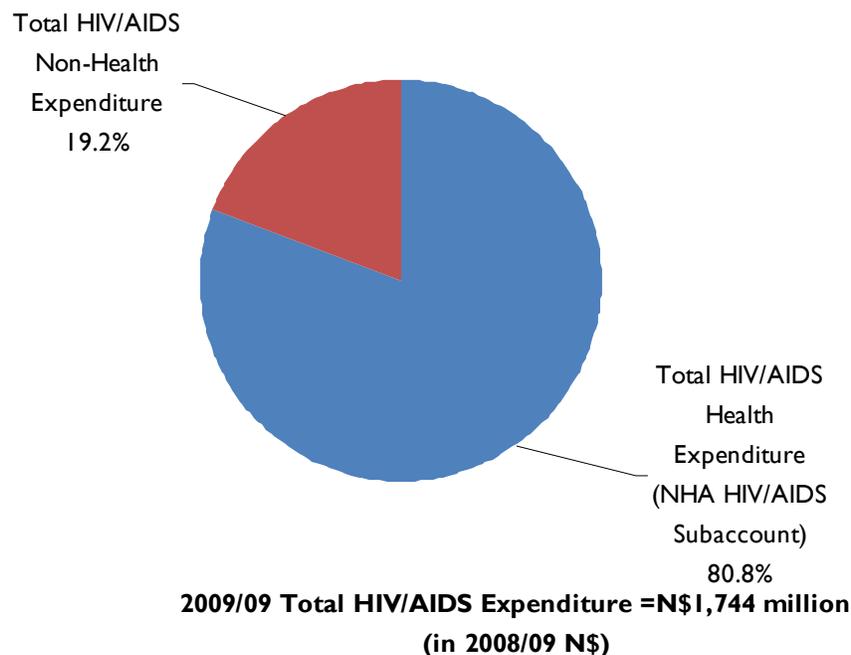
As indicated in figures ES-3 and ES-4, the HIV/AIDS response in Namibia is composed of both health and non-health spending. The NHA HIV/AIDS subaccount details health spending, while the NASA describes both health and non-health expenditures. Between 2007/08 and 2008/09, non-health HIV/AIDS spending increased as a percentage of total (health and non-health) HIV/AIDS spending, from 16.4 to 19.2 percent.

FIGURE ES-3. TOTAL 2007/08 HIV/AIDS EXPENDITURE: HEALTH VERSUS NON-HEALTH SPENDING



**2007/08 Total HIV/AIDS Expenditure = N\$1,535 million
(in 2007/08 N\$)**

FIGURE ES-4. TOTAL 2008/09 HIV/AIDS EXPENDITURE: HEALTH VERSUS NON-HEALTH SPENDING



The NASA estimations show an increase of 14 percent overall in total funding for HIV/AIDS-related activities, from N\$1.535 billion (US\$211.7 million, in nominal dollars) in 2007/08 to N\$1.745 billion (US\$194.2 million, in nominal dollars) in 2008/09.

A further disaggregation of data by the NASA spending categories shows that treatment and care activities were the key spending priorities in 2007/08 and 2008/09. Expenditure on all HIV/AIDS-related prevention activities made up almost 32 percent of total expenditure in 2007/08 and 31 percent in 2008/09. Human resources, social protection and services, creation of enabling environment, and HIV-related research each received less than 1 percent of the total HIV/AIDS expenditure in both 2007/08 and 2008/09. It is important to note that although the NASA findings indicate that expenditure on human resources may be less than 1 percent of total expenditure, HIV/AIDS-related human resources spending may have been embedded in other expenditure categories and further disaggregation was not possible.

IV. KEY RECOMMENDATIONS

- Ensure sustainability of domestic, both private and public, funding sources.
- Strengthen collaboration between the public and private sectors and further utilize the public sector in HIV/AIDS and RH care services.
- Increase coordination between different implementers of health and HIV/AIDS programs, especially between the government and development partners.
- Develop alternative methods of utilizing and raising domestic funds for HIV/AIDS care, treatment, support, and prevention, particularly through the private sector.
- Allocate funds for RH services more effectively, particularly in poor and rural regions, and promote private sector involvement in this area.

I. INTRODUCTION AND BACKGROUND

Namibia is situated in southwestern Africa and covers approximately 824,000 square kilometers. The country's population is estimated at 2 million. Despite the current global economic turmoil, the Namibian economy continued to enjoy macroeconomic stability during the period from 2005 to 2008. On average, the economy is estimated to have expanded by 4.0 percent annually during this period and, specifically, by 2.4 percent in 2008 (Government of Namibia 2009b). The per capita gross national income is US\$8,880, which classifies Namibia as an upper middle-income country (World Bank Group 2010). Despite its growing economy, the country maintains a high Gini coefficient.

Health is both a resource for and an outcome of sustainable development. The health of the population cannot be maintained without a responsive health system. The provision of quality health and social care services to all Namibians can only be achieved if there are enough qualified human resources, uninterrupted supplies of medicines and pharmaceuticals, well-constructed and maintained health facilities, good information systems, sufficient health financing and good policies, and laws and guidelines for effective health governance (Government of Namibia 2007b).

Informed decision making requires reliable information on the quantity of financial resources used for health, the sources of these financial resources, and the way these resources are used (WHO 2009). Resource tracking activities that generate valuable information about levels and trends in health expenditures, as well as the distribution of health expenditures within the health sector, have been recognized internationally as being relevant and essential to the policy-making process.

To enable the country to make such informed health policy-related decisions, Namibia undertook a resource tracking exercise to study financing for health care. As part of this exercise, the country implemented the third round of National Health Accounts (NHA), which is an internationally recognized and standardized method for monitoring resource flows in a country's health system. Given the severity of the HIV/AIDS epidemic and the increase in maternal mortality¹, the government recognized the need to capture HIV/AIDS expenditures that reflect the continuum of services employed in the fight against the illness as well as spending on reproductive health (RH) services (Government of Namibia 2008a). As a result, Namibia undertook additional resource tracking activities to provide more detailed information in these two priority areas. Specifically, in the case of HIV/AIDS, Namibia implemented the NHA HIV/AIDS subaccount and the National AIDS Spending Assessment (NASA). The former provides a detailed assessment of health spending on HIV/AIDS, while the latter is a methodology developed by the Joint United Nations Program on HIV/AIDS (UNAIDS) to track health and non-health spending associated with the national multisectoral response to HIV/AIDS. Together, they provide a comprehensive assessment of the resource flows associated with HIV/AIDS prevention and treatment in Namibia. In addition, an NHA RH subaccount was completed to examine financing of RH services in the country. This report presents the findings from these resource tracking activities.

¹ Namibia's HIV/AIDS prevalence was 13.3 percent in 2008/09, which is among the highest in the world, while its maternal mortality rate increased from 271 maternal deaths in 2000 to 449 deaths per 100,000 live births in 2007

1.1 FRAMEWORKS FOR HEALTH RESOURCE TRACKING

Internationally recognized by the World Health Organization (WHO), USAID, World Bank, and others, NHA is a framework for quantifying, summarizing, and analyzing health expenditures of a national health system. The NHA framework measures total health expenditure (THE) in a given national health system, including public, private, and donor spending. It tracks resources from their origin through financial agents to health care providers and health functions (WHO 2003).

The International Classifications for Health Accounts (ICHA) provides a basis for NHA. ICHA is a comprehensive classification system in four fundamental dimensions: financing sources, financing agents, providers, and functions. It is attuned with several other existing classification schemes and practices in economic statistics. The use of international classification schemes makes cross-country comparisons possible.

NHA can be used to focus on certain priority areas called “subaccounts,” which were developed in response to local and international stakeholders’ need for more detailed expenditure data focused on particular key topics. NHA subaccounts track spending in much the same manner as the general NHA does; however, they only analyze expenditures related to the provision of services within a specified area, such as RH, HIV/AIDS, child health, tuberculosis (TB), and malaria. Country NHA teams utilize guidelines developed by WHO and others to define subaccount expenditures and produce an accounting of total spending within a certain area. This analysis uses RH and HIV/AIDS subaccounts.

NASA is a resource tracking framework developed by UNAIDS that seeks to monitor the annual flow of funds used to finance the response to HIV/AIDS in a given country. NASA’s classification scheme and framework are presented in two associated UNAIDS documents, namely the National AIDS Spending Assessment (NASA): Classification, Taxonomy, and Definitions and Guide to Produce National AIDS Spending Assessment (NASA) 2009. Given the far-reaching impact of HIV/AIDS on society, NASA calls for a multisectoral approach to resource tracking. This requires an assessment of expenditures on the full continuum of HIV/AIDS activities that may or may not be health related, including those that occur in education (e.g., school programs on stigma reduction), social development (e.g., empowerment activities), welfare (e.g., income-generating activities), and many other sectors. NASA serves as an assessment and planning tool helping to inform the gap estimation process and monitoring requirements.

1.2 PURPOSE OF HEALTH RESOURCE TRACKING

The principal purpose for undertaking a resource tracking exercise in the health sector is to support health systems governance and decision making in order to achieve health system goals. The resource tracking frameworks used in this analysis provide information relevant to designing better health system policies and, therefore, to achieving improved outcomes in the health and social well-being of the population.

Resource tracking exercises can answer many questions essential to the policy-making process, including the following:

- How are resources mobilized and managed by the health system?
- Who pays and how much is paid for health care services?
- Who provides goods and services and from where do they originate?

- How are health care funds allocated to different services, interventions, and activities within the country?
- Which institutions or individuals provide the needed commodities?
- Are the most vulnerable population segments the main beneficiaries?

1.2.1 WHAT HEALTH RESOURCE TRACKING MEASURES

The goal of NHA is to capture all actual expenditures for activities whose primary purpose is to restore, improve, and maintain health for the country and for individuals during a defined period. The HIV/AIDS and RH subaccounts provide a more detailed breakdown of health expenditures in these two areas. NASA assesses expenditures on the full continuum of HIV/AIDS activities that may or may not be health related. Table 1.1 details various services and activities and their categorization among the NHA subaccounts and NASA. Although not comprehensive, this table reflects some of the functions that often elicit methodological queries.

TABLE 1.1. COMPONENTS OF THE 2007/08 AND 2008/09 NAMIBIA NHA, SUBACCOUNTS FOR HIV/AIDS AND RH, AND NASA

Expenditure related to:	General NHA	NHA RH Subaccount	NHA HIV/AIDS Subaccount	NASA
Condoms	X	X (when principal use was family planning)	X (when principal use was prevention of sexually transmitted infections (STIs))	X
Prevention of Mother to Child Transmission (PMTCT)	X		X	X
Child health (immunizations, treatment of childhood illness)	X			
Opportunistic infections	X		X	X
Antiretrovirals (ARVs)	X		X	X
Voluntary Counseling and Testing (VCT)	X		X	X
Orphan and Vulnerable Children (OVC) support				X
Social services/protection for PLWHA				X
Policy advocacy/legal support for HIV/AIDS				X
Antenatal and postnatal care, safe deliveries, family planning	X	X		
STI services	X	X (when part of an overall RH-related program)	X	X

Expenditures measure, in monetary terms, the value of consumption of goods and services of interest. This is distinct from commitments, in which funds are promised to recipients but not necessarily transferred to recipients. Expenditures are also distinct from disbursements, in which funds are transferred from the funding mechanism (e.g., donor) to a recipient [e.g., nongovernmental organizations (NGOs)], but not necessarily spent by that recipient. Expenditures refer to realized spending – consumption that has already taken place – as opposed to budgeted or predicted spending. NHA/NASA attempt to track expenditures or spending on rendered health services and products. If donated

commodities are shipped to a country but not distributed to the population during the year of interest, the value of commodities are not included in that year's NHA/NASA.

NHA/NASA define boundaries in terms of space and time. While the resource tracking exercise captures health expenditures for a country, this measure is not limited to the activities that take place within the national borders. Rather, the boundary is defined in terms of a nation's citizens and residents. This means that the analysis includes spending on health care by citizens and residents who are temporarily abroad, as well as spending of external agencies (such as bilateral agencies) on inputs to health care within that country. The review attempts to exclude spending in the country by foreign nationals. The time boundary of the review has two elements. First, a particular period must be chosen within which the activities took place. For this resource tracking exercise, the Namibian fiscal or financial year (FY) was selected (specifically, the estimation focused on FY 2007/08 and FY 2008/09). Second, there must be a distinction between when the activity took place and when the transaction of payment took place. NHA/NASA use a method in which expenditures are captured in the year they were actually incurred rather than when commitments were made.

I.2.2 DIMENSIONS OF RESOURCE TRACKING: NHA AND NASA

The NHA framework has been designed to include, at a minimum, four dimensions of expenditure classifications. Health expenditures are tracked through the health system from financing sources, to financing agents, to providers, and finally to functions.

- Financing sources are institutions or entities that provide the funds used in the system by financing agents.
- Financing agents are institutions or entities that receive funds from financing sources and have programmatic control over their uses.
- Providers are entities that receive funds from financing agents and deliver health care services. They are the end users of funds.
- Functions are the actual goods and services purchased with the funds. These are activities performed within the health system.
- The NASA framework has the above-mentioned four dimensions as well as the following:
- Production factors, or resource costs, are inputs used to deliver HIV/AIDS services (e.g., salaries, maintenance, equipment).
- Spending categories (e.g., care, prevention, mitigation, education, human rights).
- Beneficiaries or target groups (e.g., men who have sex with men, injecting drug users).

I.3 HISTORY OF HEALTH RESOURCE TRACKING IN NAMIBIA

The Ministry of Health and Social Services (MoHSS) has conducted two rounds of NHA, the first in 2002, for financial years 1998/99 to 2000/01, and the second in 2008, for financial years 2001/02 to 2006/07. The institutionalization of the NHA continues to be an important objective of the MoHSS. In 2009, the MoHSS undertook a national health resource tracking exercise, which consisted of the third general NHA, NHA subaccounts for HIV/AIDS and RH, and NASA for the financial years 2007/08 and

2008/09. In contrast to the previous rounds, this third round of NHA was very consultative with more in-country representation. The in-country health resource tracking team was composed of representatives from four directorates within the MoHSS, Ministry of Finance (MoF), National Planning Commission Secretariat, Namibia Association of Medical Aid Funds (NAMAF), and Namibia Financial Institutions Supervisory Authority (NAMFISA), as well as several development partners: WHO, UNAIDS, and USAID through Health Systems 20/20.

I.4 HEALTH RESOURCE TRACKING AIMS AND OBJECTIVES

The main objective for assessing the utilization of resources is to provide program managers and policymakers with evidence upon which they can make informed policy decisions. Specifically, this resource tracking exercise had the following objectives:

- Estimate THE in Namibia.
- Estimate health and non-health expenditure on HIV/AIDS.
- Estimate expenditure on RH.
- Monitor use of program funds.
- Identify potential areas for resource mobilization.
- Evaluate expenditure against priorities of the health sector in Namibia.
- Build in-country capacity in resource tracking, including HIV/AIDS and RH resource tracking.

I.5 HEALTH STATUS OF NAMIBIA AND TRENDS IN MAJOR HEALTH INDICATORS

The health status of Namibia has been heavily impacted by the HIV/AIDS epidemic and negatively affected by the country's unequal socioeconomic development. The top 10 causes of death are currently AIDS, diarrhea, pneumonia, pulmonary TB, health failure, other respiratory system ailments, anemia, malnutrition, stroke, and malaria.

Furthermore, the continued rise in maternal and child mortality has great significance for the health status of the country. The major causes of maternal mortality include severe eclampsia, hemorrhage, and obstructed labor.

Namibia is a signatory to the Millennium Development Goals (MDGs). As such, the MoHSS has prioritized the implementation of three health MDGs, namely goals 4, 5, and 6, to reduce child mortality, improve maternal health, and combat HIV/AIDS, malaria and other diseases, respectively.

Trends in major health indicators in Namibia show that child and maternal mortality have been on the rise in recent years. Statistics indicate that the infant mortality rate stands at 46 deaths per 1,000 live births, while under-five mortality is at 69 deaths per 1,000 births (Government of Namibia 2008a). Maternal mortality has also increased to 450 deaths per 100,000 live births. At the same time, data indicate that more than 80 percent of pregnant women start antenatal care during the second or third

trimester, 90 percent of women deliver at health facilities, and 64 percent attend postnatal care appointments (MoHSS 2010).

Adequate immunization coverage remains a challenge in Namibia. The national immunization coverage for the reporting period stood at 67 percent, which is below the 80 percent target (MoHSS 2010). Such a low coverage has a negative impact on the sustained elimination of neonatal tetanus, poliomyelitis, and measles.

The HIV prevalence in Namibia stands at 13.3 percent, as reported in 2008/09 (MoHSS 2009). Data show that the HIV prevalence is decreasing in younger age groups (15–19 and 20–24), while prevalence in the older age groups appears to be increasing.

Significant progress has been made in HIV/AIDS with regard to voluntary counseling and testing (VCT), the number of eligible patients on antiretroviral therapy (ART), and the number of facilities providing ART services. In the 2007/08 financial year (FY), 99,365 patients, compared to 31,050 in 2005/06, received HIV VCT at 250 of the 338 public health facilities and 17 stand-alone community VCT centers (MoHSS 2010). The number of eligible patients on ART increased from 40,400 in 2007 to 50,600 by the end of the reporting period for this exercise, exceeding the Medium Term Plan on HIV/AIDS target of 33,591 by 2007. The number of health facilities providing ART services increased from 43 facilities in 2006/07 to 57 facilities in 2007/08 (MoHSS 2010).

Namibia reported 15,244 cases of all forms of TB in 2007, which translates to 722 cases notified per 100,000 individuals. HIV infection remains the major driver of the current TB epidemic. Of those TB patients tested, 59 percent were HIV positive. TB remains a serious concern in Namibia, particularly in light of the emergence of multidrug-resistant and extensively drug-resistant TB.

With regard to malaria, morbidity has decreased drastically, from 319,676 outpatients during 2006/07 to 102,381 outpatients in 2008/09 (MoHSS 2010).

I.6 NAMIBIA HEALTH SYSTEM

I.6.1 NATIONAL GOALS AND VISIONS

The Health Policy Framework of 1998 describes the national health vision as the attainment of a level of health and social well-being for all Namibians that enables them to lead economically and socially productive lives. The primary health care approach is one platform through which this vision is realized. The Third National Development Plan details the goals that will assist in achieving this vision.

I.6.2 ORGANIZATION OF SECTOR

The following is a sector-specific description of the organization of the health system in Namibia.

I.6.2.1 PUBLIC SECTOR

The public sector plays a dominant role in health care provision in Namibia. The public health sector is organized at the central, regional, and district levels. The central level consists of eight national directorates, whose main functions include policy formulation and review, policy planning and monitoring, strategic planning, resource mobilization and allocation, and standard setting. The regional level consists of 13 directorates charged with functions that include the provision of leadership and management support to the entire region; translation of central-level policies and strategies into

operational plans for implementation at the regional and district levels; coordination of implementation of services, programs, and activities to ensure equity and access to care among districts; and provision of technical support to district-level managers and staff. Functions at the district level include the implementation of the district health package and management of district resources, such as financial and human resources.

Public health facilities consist of 1,150 outreach points, 260 clinics, 44 health centers, 30 district hospitals, three intermediate hospitals, and one national referral hospital. It is important to note that for the purposes of this exercise, faith-based facilities are included under public facilities.

I.6.2.2 PRIVATE NOT-FOR-PROFIT SECTOR

Faith-based organizations and NGOs continue to play a significant role in the health of the population. Many of these organizations are involved in the delivery of community-based health care. These organizations are included in the public sector as they are subsidized by the government of Namibia.

I.6.2.3 PRIVATE FOR-PROFIT SECTOR

The private sector also plays an important role in providing health care services. There are 844 private health care entities, which include 13 hospitals, 75 primary health care clinics, eight health centers, 557 medical practitioners (including dentists, psychologists, and physiotherapists), and 75 pharmacies.

I.7 ORGANIZATION OF THIS REPORT

This report is divided into six chapters. The first chapter describes NHA and their history in Namibia. It also explores the major health issues in Namibia and the health system. Chapter 2 explains the methodology used in this NHA/NASA estimation. Chapters 3 through 5 describe the findings of the general, RH, and HIV/AIDS accounts. Chapter 5 also includes the NASA findings. Chapter 6 addresses the implications of the findings of this analysis and establishes next steps.

2. METHODOLOGY

2.1 OVERVIEW OF APPROACH

Between September 2009 and May 2010, the MoHSS undertook the third round of national health resource tracking in Namibia, which included the general NHA, HIV/AIDS, and RH subaccounts and the NASA. Although the MoHSS led the process, the core team also consisted of individuals from the National Planning Commission, NAMFISA, USAID, UNAIDS, WHO, NAMAf, and the MoF. In order to build local capacity, the core team attended a one-week course to acquaint team members with the concepts and methodology of NHA and NASA. The course placed special focus on the linkages between the NHA and NASA. As a way of harmonizing the NHA and NASA methodologies, one instrument was developed to collect data for both resource tracking frameworks.

For this estimation, which covered FY 2007/08 and 2008/09, the NHA methodology was used to calculate the total expenditure on health in Namibia based on ICHA-defined classifications for health care spending. This is presented in the form of matrices linking sources of funding, financing agents, providers, and activities or services. In estimating health expenditures, primary and secondary data were collected. The primary data collection entailed enumerators administering questionnaires to government ministries, employers (including parastatals), donors, private and public medical aid schemes, and NGOs. The OOP spending by households was estimated from the 2003/04 Namibia Household Income and Expenditure Survey (NHIES). Secondary data were collected from a variety of sources, as described below.

For the purposes of this study, the FY was defined as beginning April 1 and ending March 31. When the external sources' FY was not equivalent to this timeframe, the team conducted additional follow-up with the respondents. If the respondents were not able to report expenditures using the Namibian FY, the team made adjustments using the annualized average monthly expenditures of the entity and additional methods to estimate the expenditure within the Namibian FY for 2007/08 and 2008/09.

2.2 NHA-NASA CROSSWALK

The crosswalk between NASA and NHA refers to a one-to-one mapping of HIV/AIDS health expenditure codes. This mapping facilitates the production of NASA tables from NHA estimations and vice versa. Non-health HIV/AIDS spending categories are listed as addendum items in NHA tables and retain the NASA classification codes. The country team used the crosswalk to arrive at classifications for the NHA, the HIV/AIDS subaccount, and the NASA. Once primary and secondary data were collected, all expenditures were coded according to both NHA and NASA classifications simultaneously. The team used one database for the mapping of both NASA and NHA data. The items that fell under NASA only were coded with the NASA codes that had been established at the beginning of the estimation process. The data analysis team selected whether or not each expenditure would be included under NASA (USAID/UNAIDS/WHO 2009).

2.3 DATA SOURCES

The team used both primary and secondary data sources in this estimation of health expenditures. The analysis relied more heavily on the primary data collected from employers, medical aid schemes, donors, and government ministries. Whenever primary data were not available, secondary data sources were used to develop ratios that would allow the team to further desegregate data and to apportion amounts of untargeted spending for HIV/AIDS and RH subaccounts. These ratios are discussed in more detail below.

2.3.1 SECONDARY DATA

The secondary data used in the estimation were obtained from the following sources:

- Estimates of Revenue and Expenditures for 2007/08 and 2008/09.
- Medium-Term Expenditure Frameworks, 2007/08 and 2008/09.
- Namibia National Accounts, 2008.
- Health Facility Census, 2009.
- Okambilimbili Survey.
- Medium-Term Plan on HIV/AIDS Costing.
- Maternal and Child Health Road Map Costing.
- NHIES, 2003/04.
- Namibia Demographic and Health Survey (NDHS), 2006/07.
- Unit Costs of Inpatient Days in District Hospitals in South Africa, 2007.
- WHO Regional Data AFR D².
- National Population Census, 2001.
- Essential Indicators Report, 2007/08.
- Population Projections, 2001–2031.
- 2008/09 Estimates and Projections of the Impact of HIV/AIDS in Namibia.
- Preliminary National Accounts 2000–2008.
- Namibia Consumer Price Index, March 2010.
- Resource Needs Estimate Presentation at HIV/AIDS Implementers Meeting, June 2009.

² http://www.who.int/choice/costs/unit_regions/en/index.html

2.3.2 PRIMARY DATA

2.3.2.1 SURVEY INSTRUMENTS

A number of survey instruments were developed and tested for primary data collection from employers, NGOs, donors, medical aid schemes, and government ministries. The questionnaires were revised based on experiences from previous rounds of health resource tracking in Namibia. In addition, the experiences of other countries were taken into account when refining the questionnaires for this estimation.

2.3.2.2 QUESTIONNAIRE ADMINISTRATION

For organizations located in Windhoek, questionnaires were administered by 25 preselected enumerators who had received two-day training. In the case of organizations located in Walvis Bay and Swakopmund, questionnaires were administered by MoHSS NHA team members. For organizations located elsewhere, the questionnaires were sent by email. To improve the response rate, two stakeholder sensitization workshops were held in Windhoek and Swakopmund focusing on increasing awareness of the importance of health resource tracking and the information being requested through the surveys. Data collection commenced in December 2009. Follow-up with respondents occurred until February 2010.

2.3.2.3 SAMPLING

The sampling methodology for institutional data collection is described below.

NGOS

The NHA team compiled a census list of the main NGO partners using the list of NGOs from the previous NHA, a current list of U.S. Government implementing partners, and a list of NGOs receiving funds from the Global Fund (GF). All of these partners were surveyed.

DONORS

The NHA team prepared a comprehensive list of all donors active in the health domain, and all of them were surveyed.

INSURANCE

The national insurance regulatory agency of Namibia gave the team the list of the 11 medical aid schemes that operate in Namibia. All of them were surveyed.

EMPLOYERS

The list for employer firms was informed by the database from previous rounds of NHA and the responses that were received. The NHA team began with a list of all employers, their location, and number of employees, and targeted a sample size of 100. The team first stratified by location, selecting the four largest towns and grouping the remaining towns into a single stratum. Then companies within each stratum were selected using probability proportional to size, where size is defined by the number of employees in the company. The four largest towns in Namibia account for 84 percent of total employees and 86 percent of the total number of companies in Namibia. Hence, the four largest towns

– Windhoek, Walvis Bay, Swakopmund, and Luderitz – were selected with certainty. The fraction of companies and employees per stratum are summarized in Table 2.1. The fraction of the total sample that was selected from each stratum is proportionate to the fraction of total employees in that stratum. The sample size within each stratum and the total sample size are summarized in Table 2.1. Within each stratum, the corresponding number of companies was randomly selected, where each company's probability of selection was proportionate to the number of employees in that company.

TABLE 2.1. COMPANIES AND EMPLOYEES BY GEOGRAPHIC STRATUM

	Companies		Employees	
	Number of Companies	Percent of Total	Number of Employees	Percent of Total
Rest of the Country	38	14	10713	16
Walvis Bay	43	16	10066	15
Swakopmund	14	5	3469	5
Luderitz	10	4	4100	6
Windhoek	168	61	37064	57
Total	273	100	65412	100

2.3.2.4 RESPONSE RATES

Table 2.2 shows that out of the total 189 sampled entities, 137 responded, for a response rate of more than 70 percent. The response rate was high across all sampled organizations except government ministries. However, the team collected data for nonresponsive government ministries from government expenditure accounts. Adjustments to datasets were made where necessary to account for nonrespondents.

TABLE 2.2. RESPONSE RATE OF ORGANIZATIONS SAMPLED

Target Group	Number of Organizations Targeted	Number of Respondents	Response Rate
NGOs	50	35	70%
Employers	100	74	74%
Donors	20	15	75%
Medical Aid Schemes	11	9	82%
Government Ministries	8	4	50%
Total	189	137	72%

2.4 DATA ENTRY AND ANALYSIS

Trained data entry clerks captured the data using a data screen designed in Microsoft Excel, and this took about two weeks to complete. Data analysis was preceded by a data validation workshop, which compared entered data to the paper surveys, and any identified gaps were validated with the respondents. Secondary data were collected and used to determine ratios and in populating the NHA matrices.

The two-week analysis workshop took place in March 2010, during which preliminary tables were produced. During the analysis, each expenditure item was mapped using the NHA/NASA classifications.

The following preliminary tables were produced during the analysis for general NHA and two subaccounts:

- Financing Sources to Financing Agents (FS X HF)
- Financing Agents to Providers (HF X HP)
- Providers to Functions (HP X HC)
- Financing Agents to Functions (HF X HC)

For donors, NGOs, employers, and insurance providers, the team analyzed the primary data collected through the surveys. The team validated data to check for overlapping flows between these sets of agencies and correct any double counting. For government and OOP expenditures, the health resource tracking team relied on the methods described below.

2.4.1 GOVERNMENT

The government expenditure was analyzed from the completed questionnaire as well as from Funds Distribution Certificates reports. The government entities included the MoHSS, Ministry of Education, Ministry of Gender and Child Welfare, Ministry of Safety and Security, Ministry of Defense, Ministry of Regional and Local Government, Housing and Rural Development, and other O/M/A (Ministry of Agriculture, Water and Forestry; Ministry of Information, Communication and Technology; Namibia Institute of Education and Development; and National Planning Commission).

2.4.2 HOUSEHOLD OUT-OF-POCKET

OOP spending refers to expenditures a household member made directly to the provider. The estimation of OOP was determined using the health expenditures reported in the NHIES data of 2003/04. The data were adjusted to 2007/08 and 2008/09 values using inflation rates obtained from the Preliminary National Accounts 2000–2008 report. Ratios were then applied to each expenditure to apportion an amount for RH, HIV, and non-RH, non-HIV spending. The ratio for RH was determined using data from the Service Provision Assessment (SPA) and the Maternal and Child Health (MCH) Road Map Costing. Utilization data from the SPA were used with cost information from the MCH costing to calculate total OOP expenditure on RH-related services. Adjustments were made for inflation and population growth where necessary.

The HIV OOP spending was calculated using the People Living with HIV/AIDS (PLWHA) PharmaAccess Study conducted in association with the Amsterdam Institute for International Development, PharmAccess Foundation, the University of Namibia Multi-disciplinary Research and Consultancy Centre, and the Namibian Institute of Pathology. This Windhoek-based survey examined inpatient and outpatient care associated with illness or injury (but not preventive care). Respondents were asked to estimate total spending over the last 12 months for each provider type. The team used these responses to compute the survey's estimate of OOP spending per PLWHA as a percentage of total OOP spending in the Windhoek area. This ratio was applied to the OOP spending estimate for the entire country. This method has obvious shortcomings, however, as an estimate from Windhoek was used for the entire country, whereas only 33 percent of the population in Namibia lives in urban areas (Government of Namibia 2001). Most likely, Windhoek is not representative of the Namibian population as a whole, and PLWHA living in Windhoek spend more on OOP expenditures than in other parts of the country. Hence, it is likely that the estimate of OOP spending by PLWHA is a slight overestimate.

2.4.3 RATIOS USED FOR GOVERNMENT SPENDING

The ratios for administration for MoHSS were derived by incorporating national-level directorates' expenditures and 11 percent of regional directorates' expenditure. Outpatient and inpatient ratios were derived from health information system utilization rates at health facilities and estimated costs of these services as determined by a WHO costing study. The formula used is as follows: the average cost of inpatient care multiplied by the total number of inpatient episodes at health facilities, divided by the average cost of inpatient and outpatient care multiplied by total episodes of care at health facilities. Through this calculation, the distribution of expenditures was determined to be 25 percent inpatient and 75 percent outpatient.

Indirect spending on HIV and RH that occurred in government facilities was calculated by developing a ratio using the total inpatient and outpatient costs per annum for all health-related expenditures and the total inpatient and outpatient costs per annum related to HIV and RH at government facilities. The SPA was used for utilization information for total inpatient and outpatient visits and also for HIV and RH service utilization. The team used a costing study done in South Africa (Olukoga 2007) to cost the total inpatient and outpatient days. In addition, the team used MCH Road Map Costing to cost specific RH services and the Resource Needs Estimate Model to cost HIV services. The total costs of HIV- and RH-related visits at government facilities were divided by the total cost of all visits to arrive at a ratio that could be applied to split the expenditures.

2.4.4 RATIOS USED TO DETERMINE HIV/AIDS- AND RH-SPECIFIC SPENDING BY INSURERS

Many insurers were not able to submit data with spending disaggregated by RH or HIV/AIDS; therefore, to determine the contribution from insurance companies to HIV/AIDS and RH, the team developed a ratio using a sample of insurance data. A small number of private medical aid schemes were able to provide the resource tracking team with data on HIV/AIDS- and RH-specific contributions. The team used this RH- and HIV-specific information, along with the insurers' overall health contribution data, to form a ratio for insurance spending on HIV/AIDS and RH. The ratios formulated in this manner for the various medical aid schemes were averaged and applied to the expenditures of all insurers. For the Public Service Employees Medical Aid Scheme (PSEMAS), the team obtained data detailing HIV/AIDS expenditures. This was used to develop a ratio for splitting PSEMAS expenditures into HIV/AIDS and non-HIV/AIDS spending. The resource tracking team was able to obtain some data on RH-specific expenditures. Other areas of PSEMAS spending were split into RH expenditures using the ratio developed for the private medical aid schemes.

2.5 LIMITATIONS

Several potential sources of error occurred in this NHA exercise, including the following:

- Ratios were used to split government in-facility spending on HIV/AIDS and RH by using utilization data from the Health Facility Census.
- The study did not undertake a survey on providers, therefore, information included on providers was generally based on assumptions and ratios, as described in the data analysis section.
- Insurance scheme data on HIV/AIDS- and RH-specific expenditures were often insufficient for the purposes of NHA.

- Employers responding to the questionnaire were concentrated in the two largest urban areas of Namibia.
- In the previous NHA estimation activity, the World Health Survey was used to measure household health spending. In this round, the NHIES was used. The two surveys are not directly comparable, which caused the results for the percentage of household expenditures due to OOP spending to differ from the estimates in previous rounds.
- No recent costing studies of RH and HIV services exist.
- Given the lack of data, it was not possible to distinguish between family planning and maternal health spending within the RH subaccount.
- A household survey was not conducted and data from 2003/04 were used.
- OOP expenditures for HIV for all of Namibia were calculated using a survey conducted in Windhoek.
- HIV/AIDS-related human resources spending may have been embedded in other expenditure categories and further disaggregation was not always possible.

3. GENERAL NHA FINDINGS

3.1 SIGNIFICANCE OF FINDINGS

The NHA has been providing health expenditure estimates used to shape policy and planning in the health sector in Namibia since it was first conducted in 2001/02. These estimates provide useful trend data on the role of various players and are used in the review processes and in targeting resources for priority interventions. This NHA provides expenditure estimates for 2007/08 and 2008/09. By comparing expenditures between these two fiscal years, one can gain a better understanding of the financial effect of policies and investments made. All references to Namibian or U.S. dollar amounts have been adjusted for inflation to facilitate comparison and are in real 2008/09 dollars. Annex A provides a summary of key NHA findings from 2001 to 2009.

3.2 SUMMARY STATISTICS

Table 3.1 describes the overall findings of the 2007/08 and 2008/09 general NHA exercise. In line with growth in GDP and increases in government expenditure, spending on health in Namibia grew from N\$4.7 billion in 2007/08 to N\$4.9 billion in 2008/09 (US\$524 to US\$551 million, respectively). However, THE as a percentage of GDP remained the same between these two years at 6.8 percent. Furthermore, government health expenditure as a percentage of total government expenditure fell from 14.7 percent to 14.3 percent over this time period. Although the public sector remained the principle source, agent, and provider of health services and goods in Namibia, the international donor community also played an essential role. Also evident in Table 3.1, outpatient care continued to consume the majority of THE, at around 37 percent for both fiscal years. Various details of Table 3.1 are described in further detail in the following paragraphs, along with comparisons to historical NHA data where applicable.

TABLE 3.1. SUMMARY STATISTICS FOR GENERAL HEALTH EXPENDITURES

General NHA Summary Statistics, 2007/08 and 2008/09		
Indicators*	2007/08	2008/09
Population	2,018,460	2,051,896
Exchange rate	7.25	8.98
Total Real GDP N\$ (in 2008/09 real N\$)	68,782,512,000	72,904,000,000
Total Real GDP US\$ (in 2008/09 real USD)	7,659,522,494	8,118,485,523
Total Govt Expenditure N\$ (in 2008/09 real N\$)	17,055,988,560	18,599,132,000
Total Govt Expenditure US\$ (in 2008/09 real USD)	1,899,330,575	2,071,172,829
Total Health Expenditure (THE) N\$ (in 2008/09 real N\$)	4,702,916,417	4,945,165,659
Total Health Expenditure (THE) US\$ (in 2008/09 real USD)	523,710,069	550,686,599
THE per capita N\$	2,330	2,410
THE per capita US\$	259	268
THE as a % of GDP	6.8%	6.8%
Government Health Expenditure as a % of Govt total Expenditure	14.7%	14.3%

Financing Sources as a % of THE		
Public	53.4%	53.8%
Private companies	13.4%	12.2%
Households	13.2%	12.2%
Donors	20.0%	21.7%
Household spending		
Total household spending as a % of THE	13.2%	12.2%
OOP spending as % of THE	6.9%	6.3%
OOP spending as % of total household spending	51.9%	51.5%
Household spending per capita (US\$)	34.2	32.7
OOP spending per capita (US\$)	17.9	16.9
Financing agent distribution as a % of THE		
Public	67.3%	68.1%
Private	24.5%	22.3%
Donors including NGOs	8.2%	9.3%
Others	0.1%	0.3%
Provider distribution as a % of THE		
Public facilities	37.3%	37.4%
Private facilities	22.1%	21.6%
Dispensing chemists	10.2%	10.2%
Provision and Administration of public health programs	14.7%	13.7%
General administration	10.2%	11.0%
Others	5.5%	6.1%
Functions distribution as a % of THE		
Inpatient care	16.4%	15.5%
Outpatient care	37.8%	37.4%
Pharmaceuticals from retail pharmacies	10.7%	10.7%
Public health programs	14.8%	14.0%
Health administration	10.3%	10.9%
Others	10.0%	11.4%

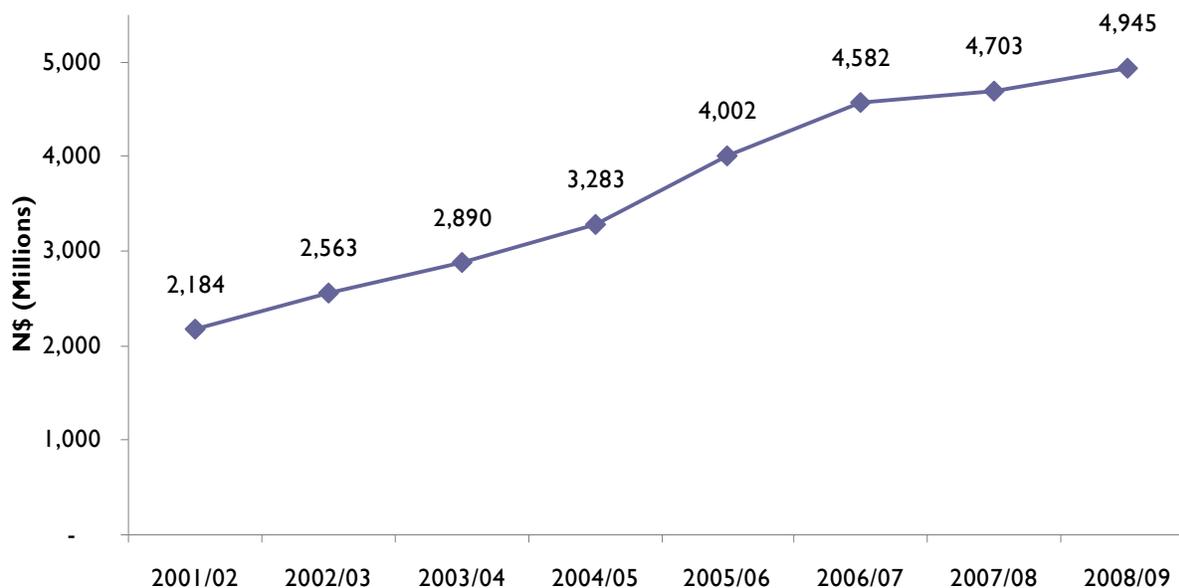
*Where applicable, values are in real 2008/09 Namibian and U.S. dollars.

3.3 OVERALL MACROECONOMIC TRENDS IN HEALTH FINANCING IN NAMIBIA, 2001–2009

Figures 3.1 through 3.5 describe trends in several health resource tracking indicators in Namibia. Data from the 2007/08 and 2008/09 NHA/NASA exercise have been compared to figures from previous NHA estimations. Annex A provides a summary of the data presented below from 2001 to 2009.

3.3.1 GROWTH IN TOTAL HEALTH EXPENDITURE

FIGURE 3.1. THE IN N\$(MILLIONS), 2001-2009

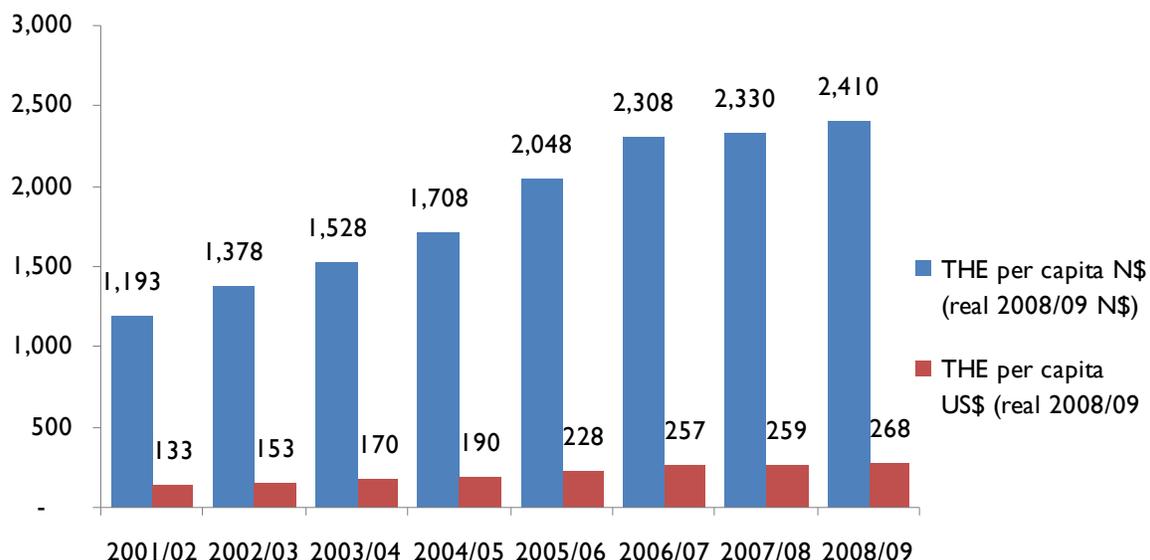


In real 2008/09 Namibian dollars, THE grew from N\$2.2 billion (US\$234 million) in 2001/02 to N\$4.9 billion (US\$551 million) in 2008/09, representing an average annual increase of more than 12 percent per year against an annual average inflation rate of 7 percent for the period. This relatively high growth in health expenditure has been necessitated by the need to expand health care services, especially to the rural populations, and the desire to move towards meeting the Abuja targets.

3.3.2 PER CAPITA EXPENDITURES ON HEALTH

As shown in Figure 3.2, per capita expenditures on health increased steadily from N\$1,193 (US\$133) in 2001/02 to N\$2,410 (US\$268) in 2008/09.

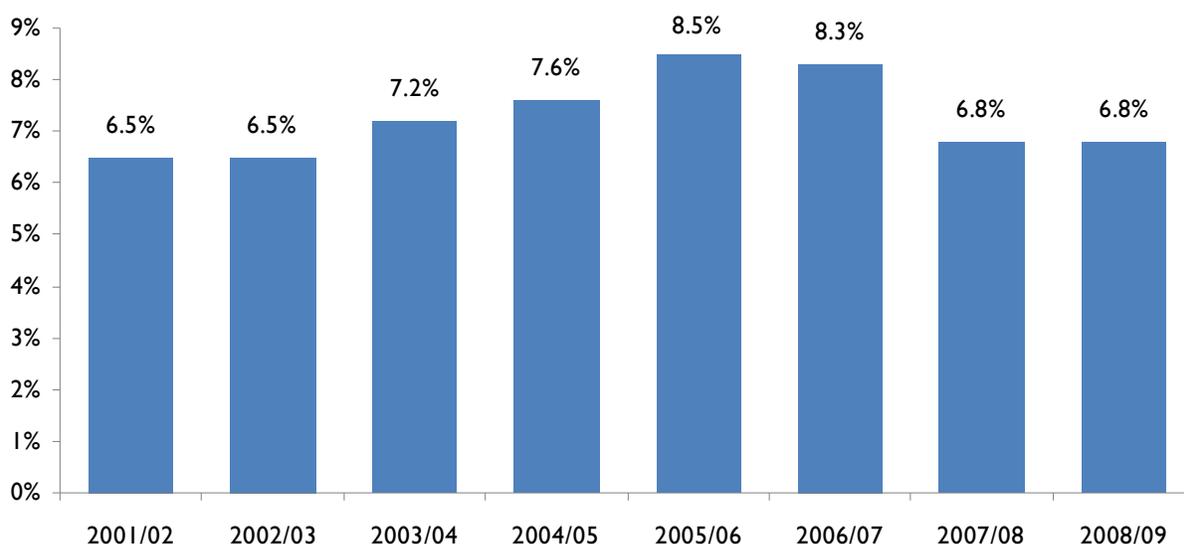
FIGURE 3.2. TOTAL PER CAPITA EXPENDITURE ON HEALTH, US\$ AND N\$, 2001-2009



3.3.3 HEALTH SPENDING AND GROSS DOMESTIC PRODUCT

As shown in Figure 3.3, THE as a percentage of GDP increased from 6.5 percent in 2001/02 to a peak of 8.5 percent in 2005/06 before dropping back to 6.8 percent in 2007/08 and 2008/09.

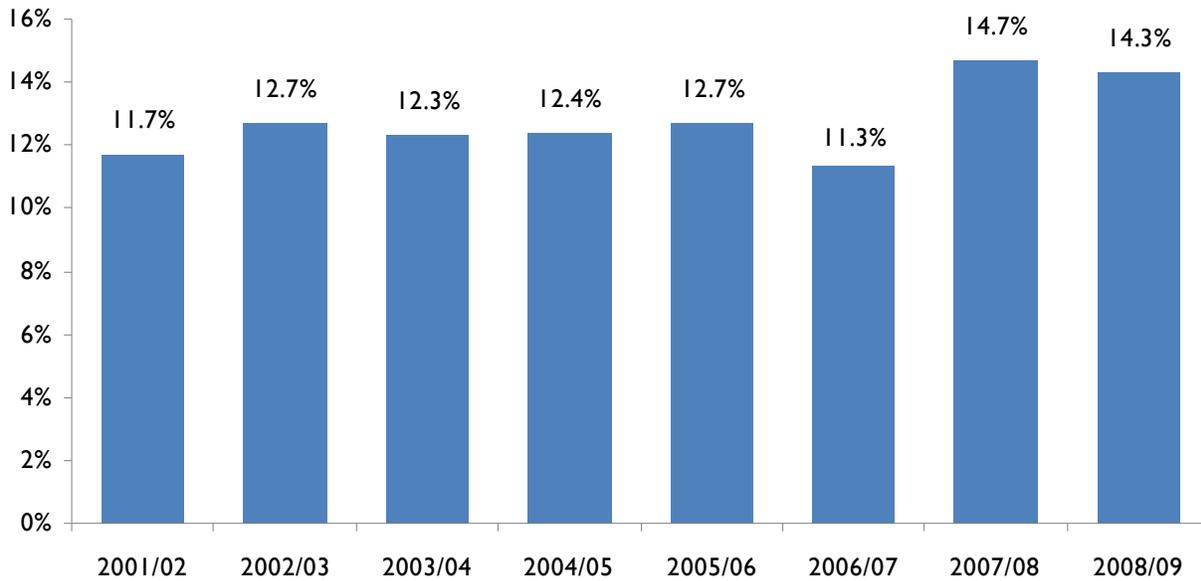
FIGURE 3.3. THE IN NAMIBIA AS A PERCENTAGE OF GDP, 2001-2009



3.3.4 NEARING THE ABUJA TARGET: GOVERNMENT HEALTH EXPENDITURE

As shown in Figure 3.4, between 2001 and 2009, government health expenditure as a percentage of total government expenditure oscillated between 11.7 percent and 14.7 percent, the highest occurring in 2007/08. This means that in recent years the government allocated nearly 15 percent of its budget to the health sector, as per the Abuja targets.

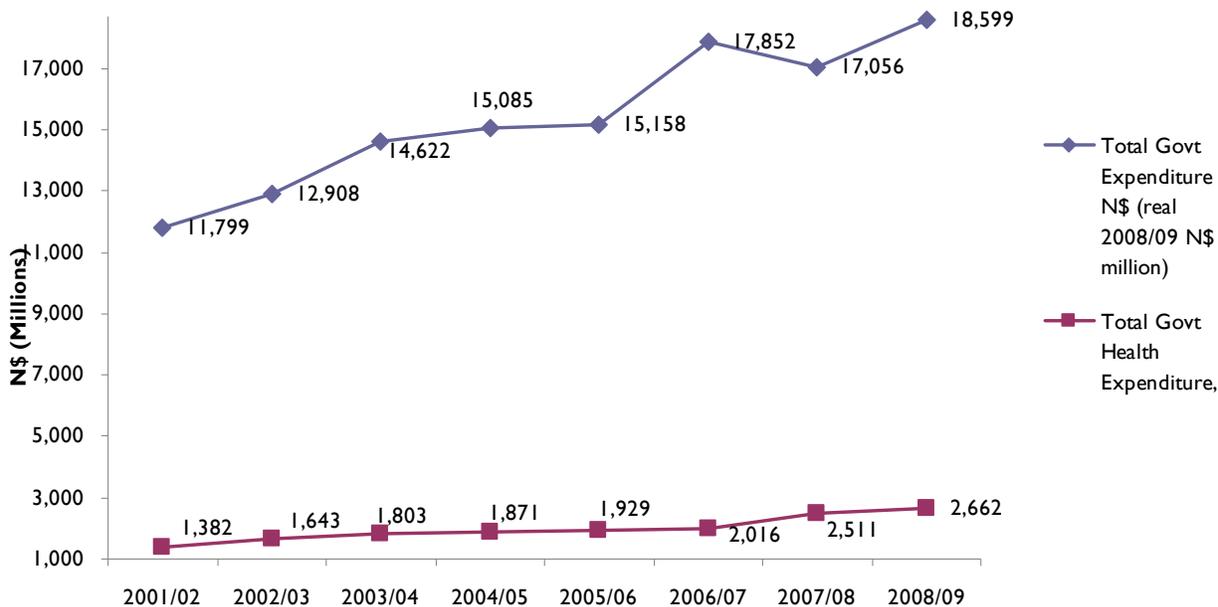
FIGURE 3.4. GOVERNMENT HEALTH EXPENDITURE AS A PERCENTAGE OF TOTAL GOVERNMENT EXPENDITURE, 2001-2009



3.3.5 TOTAL PUBLIC EXPENDITURE ON HEALTH VERSUS TOTAL PUBLIC EXPENDITURE

Both total government expenditure and total government health expenditure have increased in absolute terms from 2001 to 2009, as indicated in Figure 3.5. Even in years when overall government expenditure did not increase (2006/07 to 2007/08), government health expenditure still rose.

FIGURE 3.5. TOTAL GOVERNMENT EXPENDITURE AND TOTAL GOVERNMENT HEALTH EXPENDITURE, N\$ (MILLIONS), 2001-2009



3.4 FINANCING SOURCES: WHO PAYS FOR HEALTH CARE?

In the NHA framework, financing sources are those institutions or entities that ultimately contribute funds used in the health care system. The health sector in Namibia obtains varying levels of funding from the traditional sources: public (government), private firms, households, and donors. In this section, we outline the trends in contributions from each of these sources.

3.4.1 FINANCING SOURCE TRENDS: 2001-2009

Public resources continued to be the major source of funds for the health sector, contributing more than half of expenditures in almost every year since 2001/02, as shown in Figure 3.6. However, the share of health expenditure financed by government revenues has been on the decline; in 2008/09 public funds accounted for 53.8 percent of THE, down from 63.3 percent of THE in 2001/02. Similarly the household share has also been on the decline, from a high of 25.5 percent in 2005/06 to 12.2 percent in 2008/09. Donors, on the other hand, have increased their contribution, from 3.8 percent of THE in 2001/02 to 21.7 percent in 2008/09. The share of health expenditure that is financed by private companies has remained relatively stable, ranging between 9 and 14 percent. Table 3.2 shows the amount of

contributions by different financing sources of health spending for this same period. For further details on the major financing agents, providers, and functions between 2001 and 2006, refer to Annex A.

FIGURE 3.6. FINANCING SOURCES OF HEALTH ACTIVITIES AS A PERCENTAGE OF THE, 2001-2009

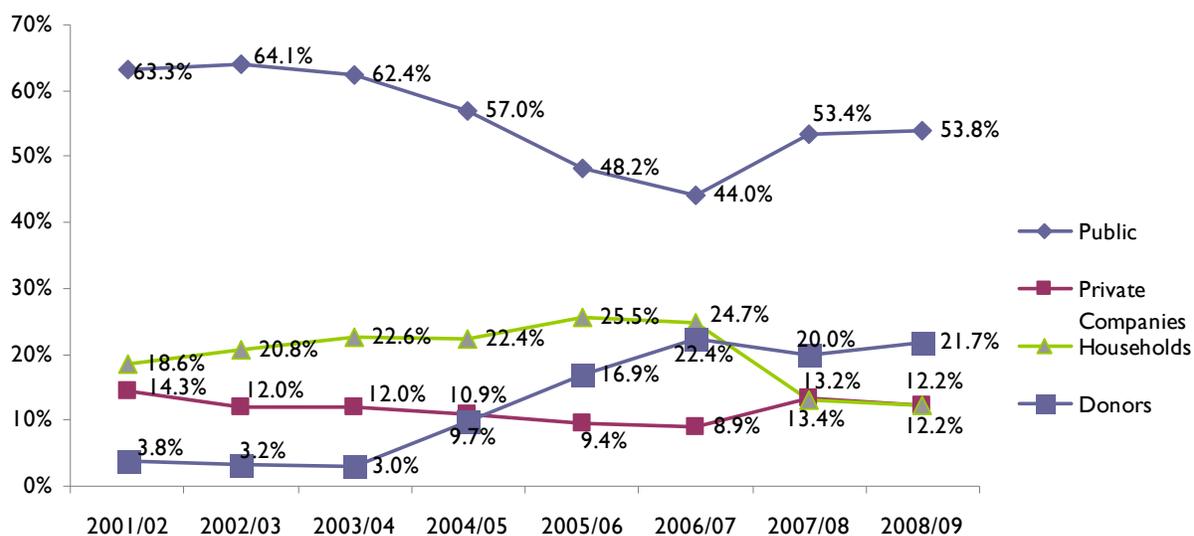


TABLE 3.2. ABSOLUTE CONTRIBUTIONS BY FINANCING SOURCES OF HEALTH ACTIVITIES, N\$ (MILLIONS), 2001-2009

Source	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09
Public	1,382	1,643	1,803	1,871	1,929	2,016	2,511	2,662
Private companies	312	308	347	358	376	408	630	605
Households	406	533	653	735	1,020	1,132	621	605
Donors	83	82	87	318	676	1,026	941	1,073

3.4.2 BREAKDOWN OF FINANCING SOURCES, 2007/08 AND 2008/09

There was little variation in the distribution of the financing sources of THE between 2007/08 and 2008/09, as shown in Figures 3.7 and 3.8. Central government funds accounted for the majority of THE for both fiscal years 2007/08 and 2008/09, at 53 percent and 54 percent, respectively. Donors accounted for the second largest portion of THE, as the sources of approximately one-fifth of THE.

FIGURE 3.7. FINANCING SOURCES OF THE, 2007/08

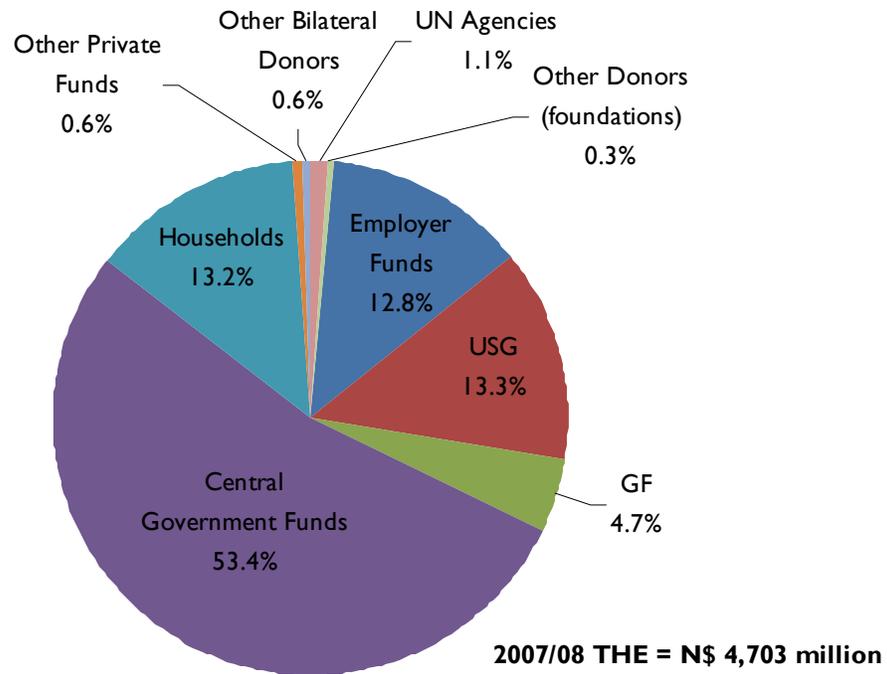
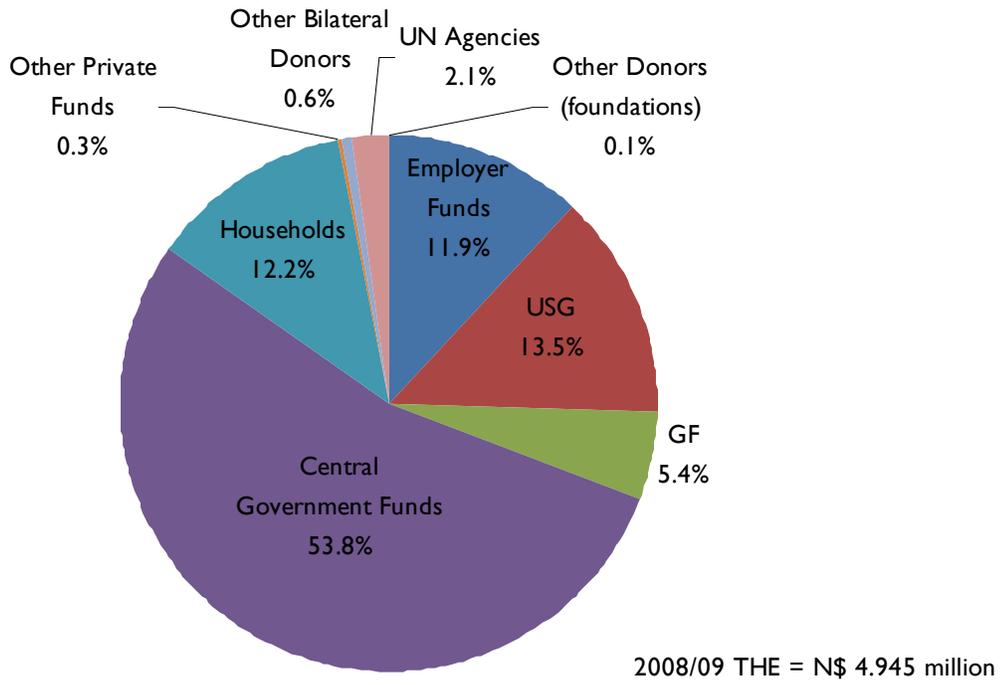


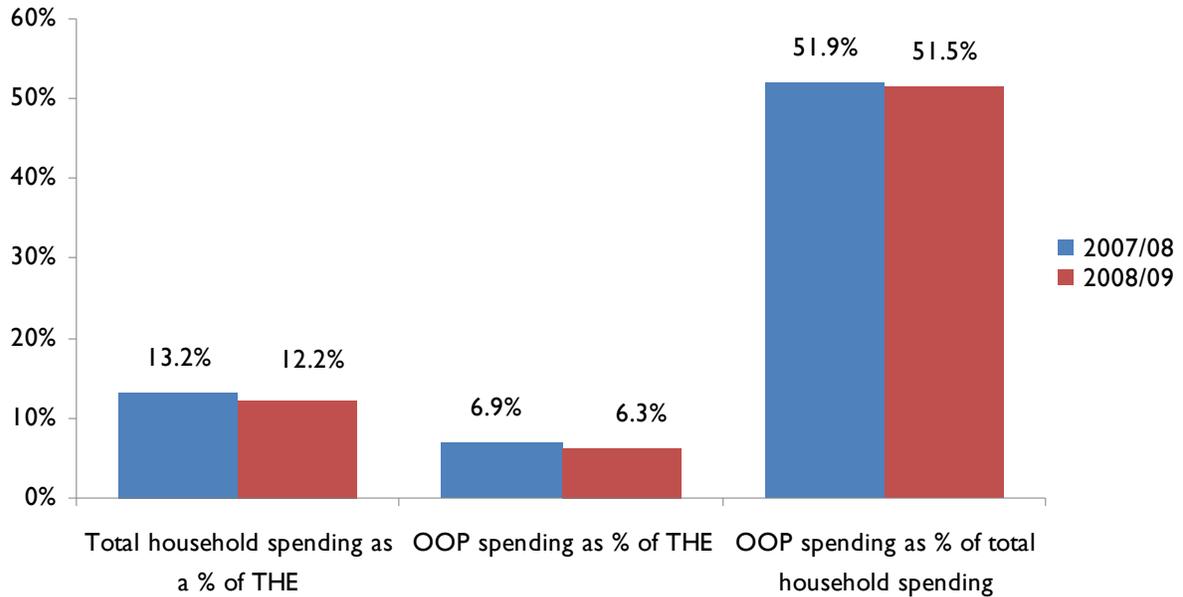
FIGURE 3.8. FINANCING SOURCES OF THE, 2008/09



3.5 GENERAL HOUSEHOLD/OOP SPENDING

Household and OOP spending remained fairly constant between 2007/08 and 2008/09. Total household spending as a percentage of THE fell minimally, from 13.2 percent in 2007/08 to 12.2 percent in 2008/09. OOP spending as a percentage of THE remained steady at slightly more than 6 percent, while the OOP spending represented approximately one-half of all household expenditures (see Figure 3.9).

FIGURE 3.9. GENERAL INDICATORS FOR HOUSEHOLD/OOP SPENDING



The providers consuming household OOP funds varied minimally between 2007/08 and 2008/09, as indicated in figures 3.10 and 3.11. Offices of dentists and physicians and dispensing chemists consumed the largest shares of household OOP funds, with each accounting for nearly one-third of total household OOP spending. Unspecified providers accounted for 20.7 percent in 2007/08 and 23.3 percent in 2008/09.

FIGURE 3.10. HOUSEHOLD OOP SPENDING BY PROVIDER, 2007/08

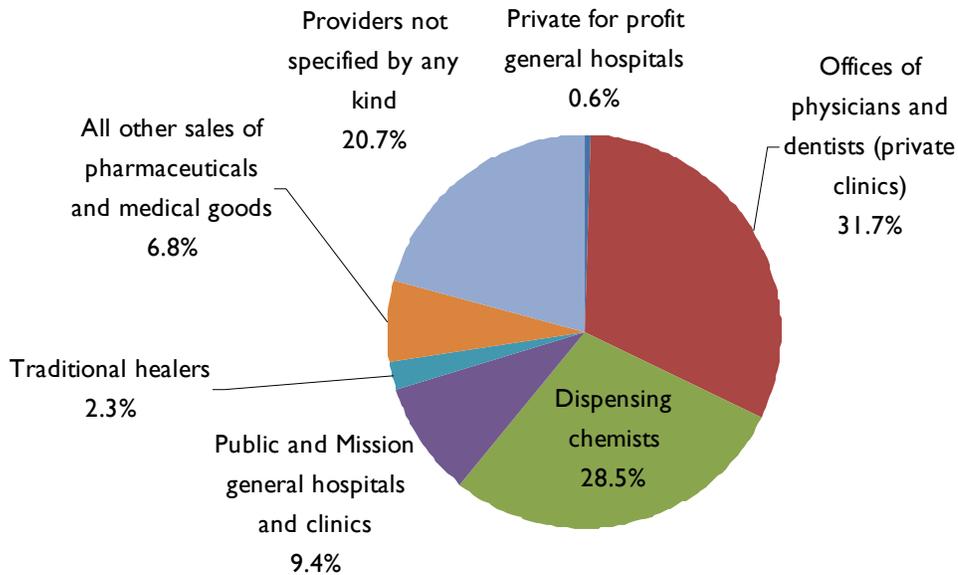
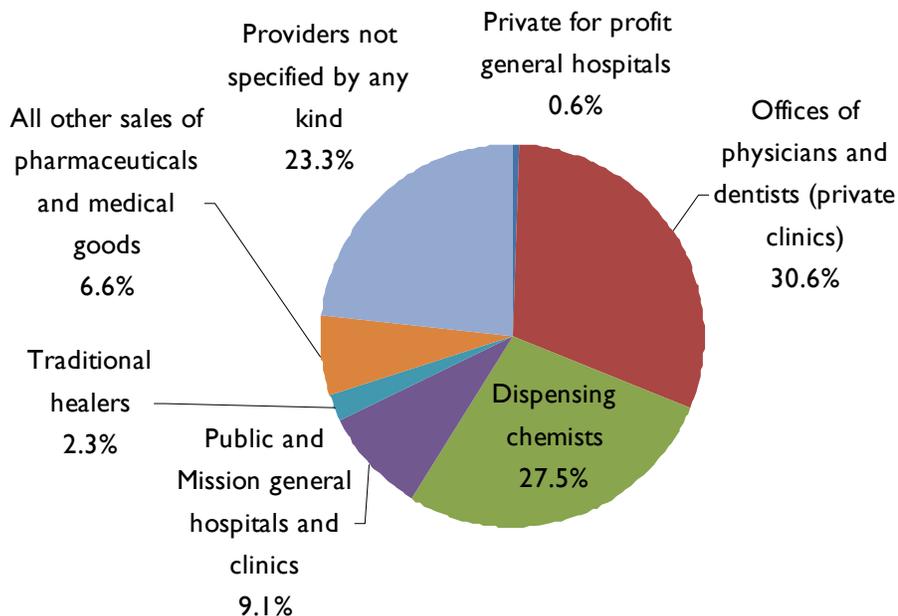


FIGURE 3.11. HOUSEHOLD OOP SPENDING BY PROVIDER, 2008/09



3.6 FINANCING AGENTS: WHO MANAGES HEALTH FUNDS?

Financing agents are institutions that receive and manage funds from financing sources to pay for or purchase health goods and services. Resources mobilized by financing sources pass through financing agents, but the agents are not simply intermediaries; rather, they maintain programmatic control over how resources are allocated across providers and determine the use of funds. Financing agents include such entities as the Ministry of Health and other ministries, parastatals, public and private medical aid schemes, households (through OOP spending), private firms, and international development partners (referred to as “rest of the world” in the NHA classification).

3.6.1 FINANCING AGENT DISTRIBUTION, 2007/08 AND 2008/09

The public sector, through the MoHSS, controlled 67.2 percent of THE in 2007/08 and 68.1 percent in 2008/09, as indicated in figures 3.12 and 3.13. The private sector, including households, followed at 22.3 percent in 2008/09. Donors and international NGOs controlled less than 10 percent in the two years of estimates. As financing sources, donors were responsible for approximately one-fifth of health expenditures in Namibia; however, they routed nearly half of that funding through public sector agents.

FIGURE 3.12. FINANCING AGENT DISTRIBUTION AS A PERCENTAGE OF THE, 2007/08

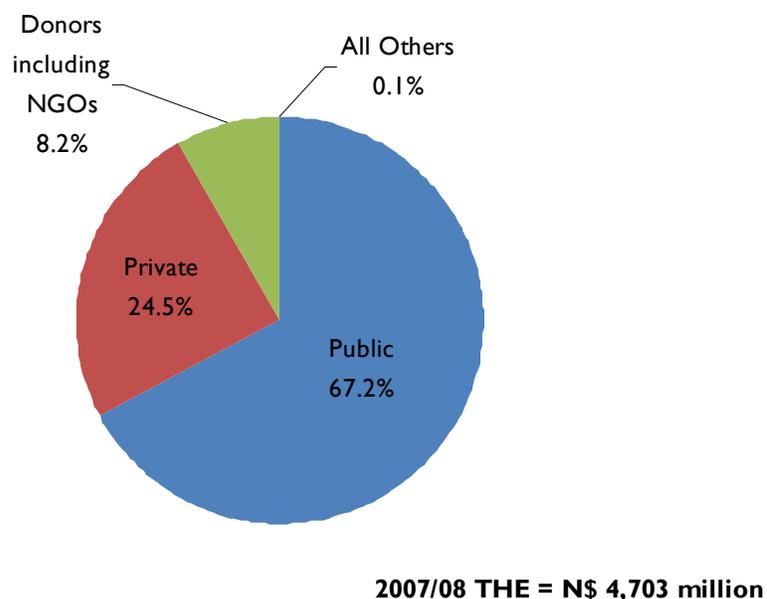
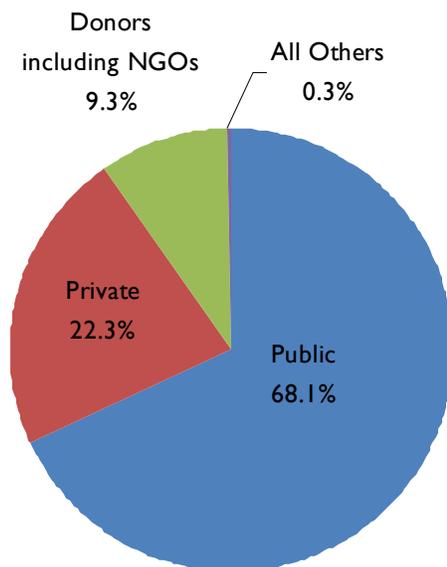


FIGURE 3.13. FINANCING AGENT DISTRIBUTION AS A PERCENTAGE OF THE, 2008/09



2008/09 THE = N\$ 4.945 million

3.6.2 FINANCING AGENTS OF MAJOR DEVELOPMENT PARTNERS

Between 2007/08 and 2008/09, minor variations occurred in the financing agents of the U.S. Government, the Global Fund to Fight AIDS, Tuberculosis and Malaria (GF), and the United Nations (UN) agencies, as indicated in figures 3.14 and 3.15. The MoHSS managed the vast majority of development partner funds. More than 70 percent of GF and UN funds in Namibia were managed by the MoHSS, while slightly less than 50 percent of U.S. Government funds flowed to MoHSS financing agents. International NGOs were the financing agents for more than 40 percent of U.S. Government funds, while GF and UN agencies contributed fewer financial resources to these agents. It is worth noting, however, that some of these funds received by international NGOs subsequently flow to local NGOs who act as subrecipients. In addition, the Global Fund, and to a lesser extent the U.S. Government, channeled resources directly to local NGOs. All development partners increased their allocation of funds to domestic NGOs in 2008/09, compared to 2007/08.

FIGURE 3.14. FINANCING AGENTS OF DEVELOPMENT PARTNERS, 2007/08

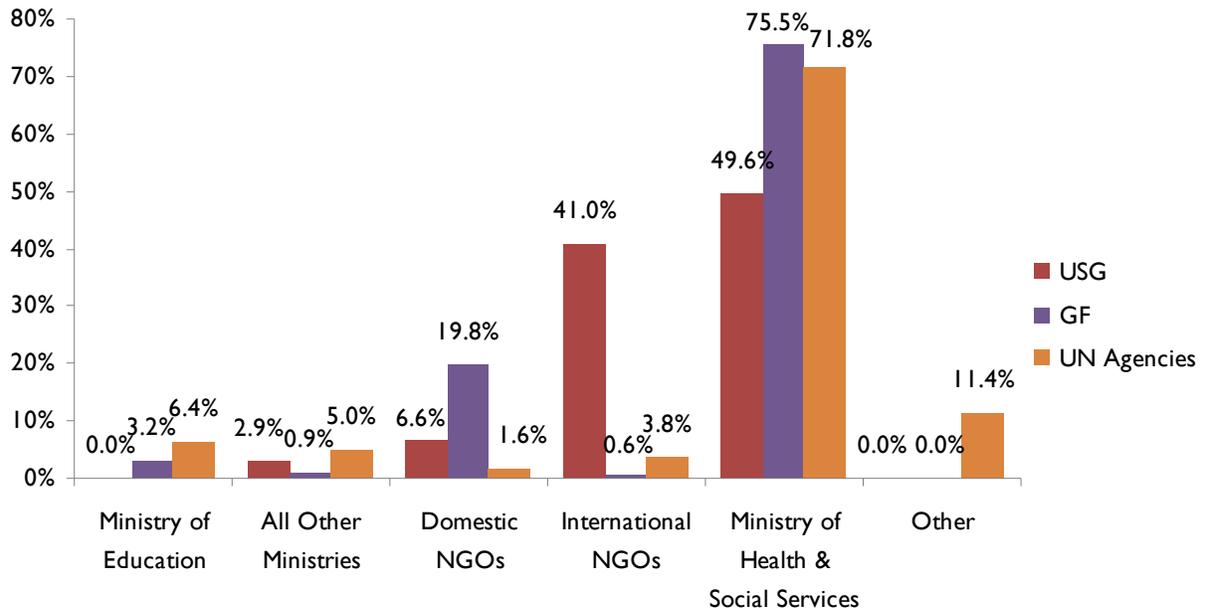
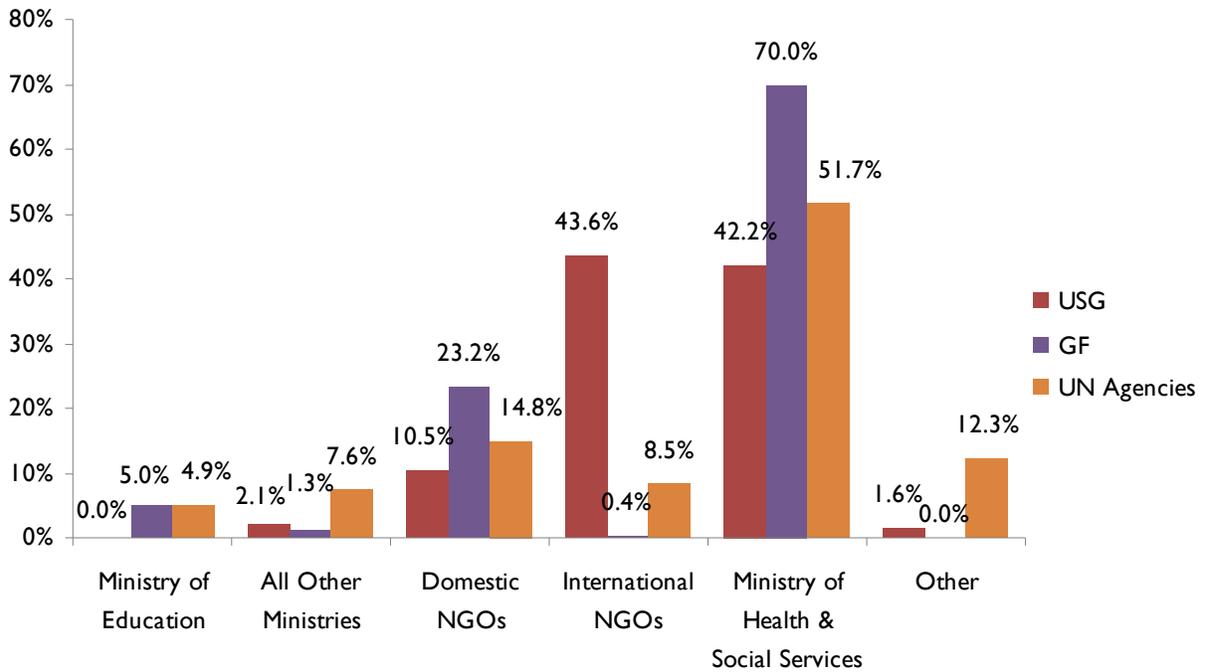


FIGURE 3.15. FINANCING AGENTS OF DEVELOPMENT PARTNERS, 2008/09



3.7 PROVIDERS OF HEALTH CARE: WHO USES HEALTH FUNDS TO DELIVER CARE?

For purposes of the NHA, “providers of health care” refers to entities that receive money in exchange for or in anticipation of producing the activities inside the predefined health accounts boundaries. Providers may include public and private facilities, pharmacies and shops, traditional healers, community health workers, public health programs, general health administration, and other entities, as described in this section. Public health programs refer to the provision and implementation of programs such as health promotion and protection. General health administration refers to costs associated with the overall regulation of activities of agencies that provide health care-related services.

The relative expenditures by provider remained nearly the same in the two years covered by this analysis (see figures 3.16 and 3.17). Public and private facilities accounted for 37.4 percent and 21.6 percent of THE, respectively, in 2008/09, while dispensing chemists were responsible for 10.2 percent of THE, as shown in Figure 3.17.

FIGURE 3.16. PROVIDER DISTRIBUTION AS A PERCENTAGE OF THE, 2007/08

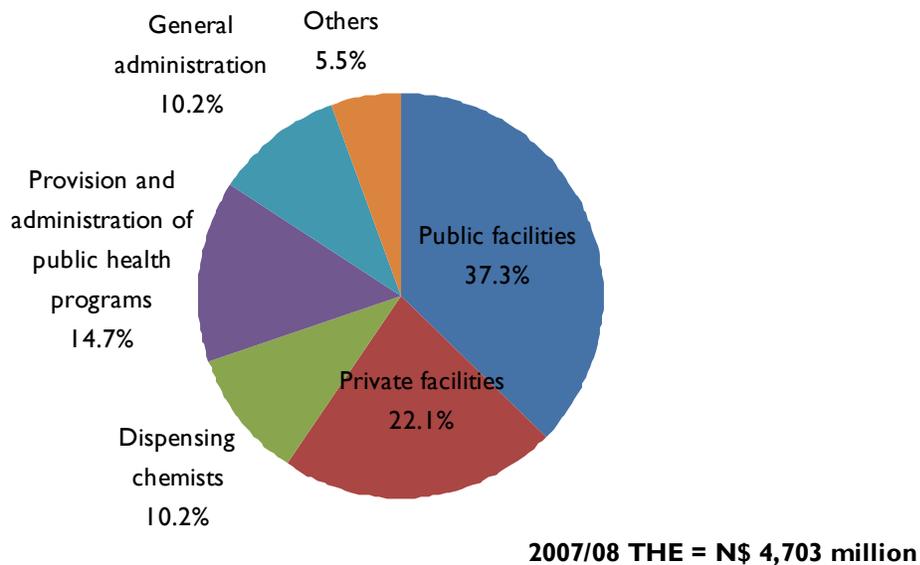
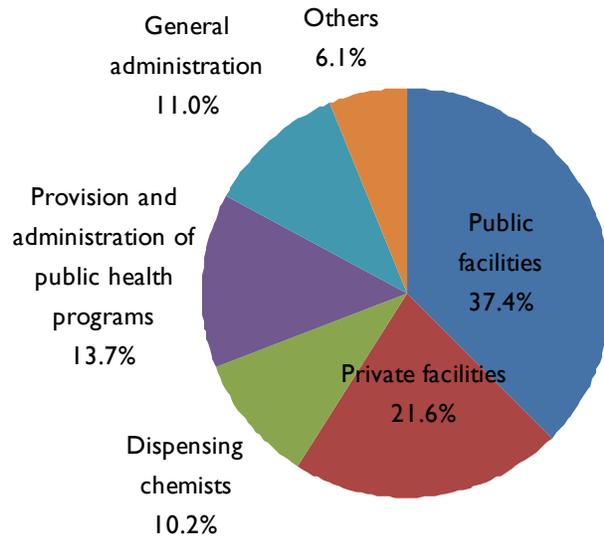


FIGURE 3.17. PROVIDER DISTRIBUTION AS A PERCENTAGE OF THE, 2008/09



2008/09 THE = N\$ 4.945 million

3.8 HEALTH CARE FUNCTIONS: WHAT SERVICES AND/OR PRODUCTS ARE PURCHASED WITH HEALTH FUNDS?

Health care functions refer to the types of goods and services provided and activities performed within the health accounts boundary. General health functions include curative care (inpatient and outpatient), provision of pharmaceuticals from independent pharmacies (i.e., pharmaceuticals not procured from a health facility as part of inpatient or outpatient treatment), prevention and public health programs, health care administration, and capital formation. Inpatient care refers to a patient who is formally admitted to an institution for treatment for a minimum of one night (and includes all associated costs for labs, medicines, operations, etc.), while outpatient care refers to medical services administered to patients who are not admitted to the facility (do not stay overnight).

3.8.1 DISTRIBUTION OF HEALTH SERVICES AND ACTIVITIES, 2007/08 AND 2008/09

No significant changes occurred in the distribution of THE by function in the two years covered in this analysis (see figures 3.18 and 3.19). Outpatient care consumed the largest share of THE at 37.4 percent in 2008/09 followed by inpatient care at 15.5 percent in the same year, as shown in Figure 3.19.

FIGURE 3.18. DISTRIBUTION OF FUNCTIONS AS A PERCENTAGE OF THE, 2007/08

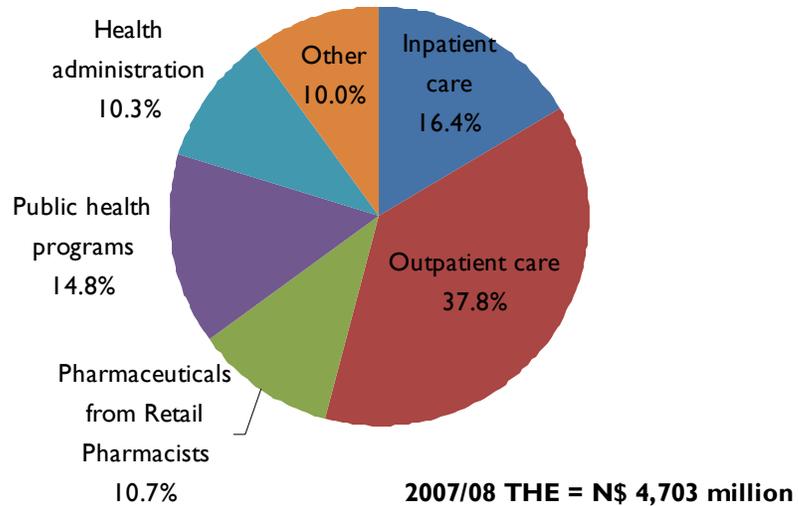
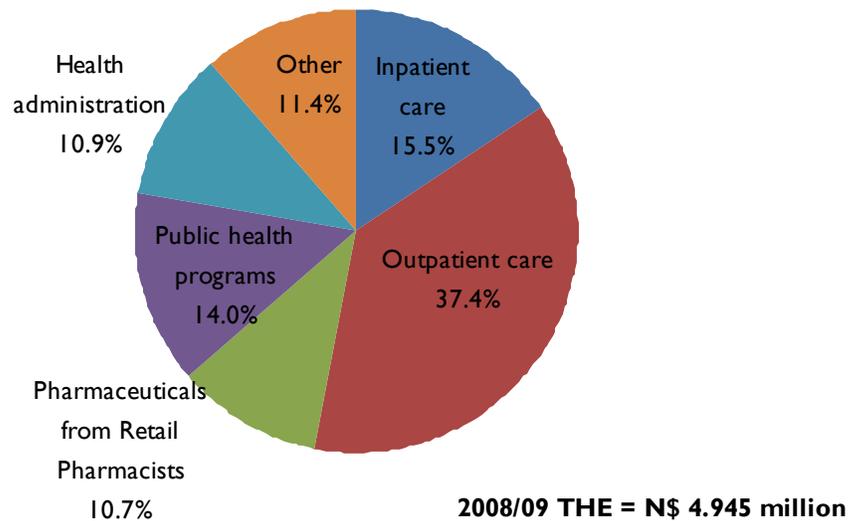


FIGURE 3.19. DISTRIBUTION OF FUNCTIONS AS A PERCENTAGE OF THE, 2008/09



3.8.2 HIV/AIDS AND RH SUBACCOUNT SPENDING AS A PERCENTAGE OF THE IN 2007/08 AND 2008/09

Spending on HIV/AIDS and RH as a percentage of THE fell minimally between 2007/08 and 2008/09, as indicated in figures 3.20 and 3.21. In 2008/09, RH accounted for 10.3 percent of THE, while HIV/AIDS health spending accounted for 28.5 percent of THE.

FIGURE 3.20. HIV/AIDS AND RH SPENDING AS A PERCENTAGE OF THE, 2007/08

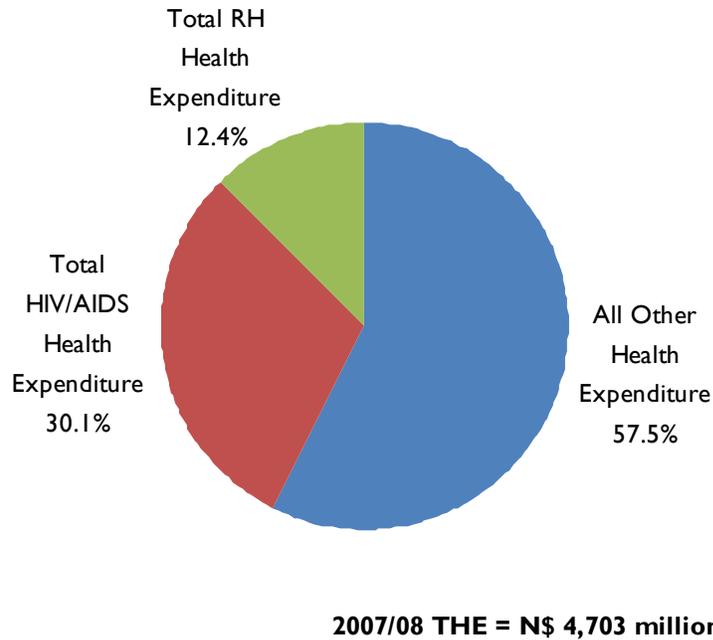
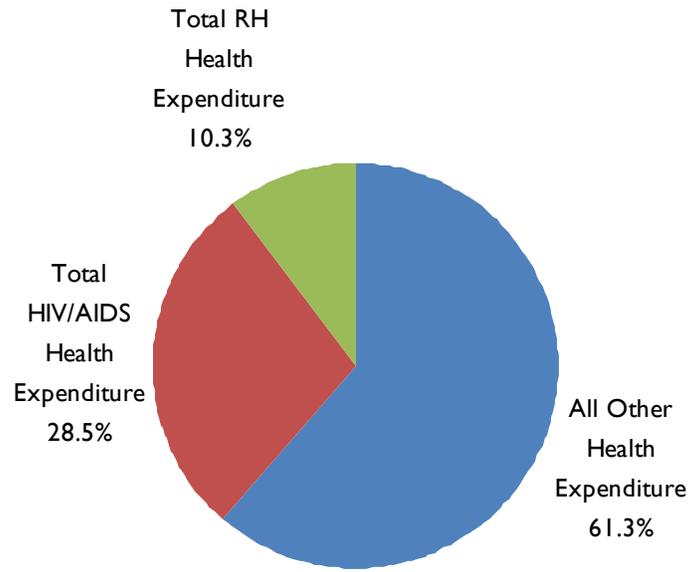


FIGURE 3.21. HIV/AIDS AND RH SPENDING AS A PERCENTAGE OF THE, 2008/09



2008/09 THE = N\$ 4,945 million

4. REPRODUCTIVE HEALTH SUBACCOUNT

4.1 STATUS OF REPRODUCTIVE HEALTH IN NAMIBIA

The coverage of essential RH interventions is relatively high in Namibia. The 2006/07 Namibia Demographic and Health Survey (NDHS) found that 86 percent of women received at least one antenatal care visit and 70.4 percent received at least four visits. In addition, according to the NDHS, 81.4 percent of women were assisted by a health professional during delivery and 80.4 percent of those deliveries occurred in a health facility. The contraceptive prevalence rate is estimated at approximately 46 percent (Government of Namibia 2008a). Despite strong performance in these areas and continued improvement in some of these RH interventions, the findings of the 2006/07 NDHS indicated that the maternal mortality rate has increased from 269 in 2000 to 449 in 2006/07 per 100,000 live births. The infant mortality rate increased from 38 in 2000 to 46 in 2006/07 per 1,000 live births (Government of Namibia 2008a).

RH has therefore become an important policy issue in the health sector. To assist in attaining the MDGs, which the Government of the Republic of Namibia adopted in 2000, Namibia developed a roadmap aimed at strengthening policies and programs that address MCH. The roadmap's strategies include increasing the availability and provision of quality maternal health services; empowering individuals, families, and communities to improve RH and maternal and newborn health; establishing functional referral systems; strengthening capacity for planning, implementation, and monitoring and evaluation of maternal and neonatal care services; and mobilizing resources for strengthening maternal health, neonatal health, and family planning.

The production of the RH subaccount, therefore, provides key expenditure information for national policymakers, donors, and other stakeholders to guide their strategic planning in the area of RH care, identifies all sources and uses of financial flows for RH in the context of overall health spending, and provides internationally comparable data.

The RH subaccount follows the same framework as the general NHA and hence uses the same format for analysis of expenditures and the same general rules for setting expenditure boundaries. The specific items included in the subaccount follow the guidance given in the *2010 WHO Guidelines for Producing Reproductive Health Subaccounts*.

4.2 SUMMARY STATISTICS

Total RH expenditures were N\$583 million (US\$ 65 million) and N\$508 million (US\$57 million) for 2007/08 and 2008/09, respectively, as indicated in Table 4.1. RH expenditures as a percentage of general THE declined from 12.4 percent in 2007/8 to 10.3 percent in 2008/9. RH expenditures as a percentage of GDP were less than 1 percent for the two years of estimation. In absolute value, RH expenditures have decreased by 13 percent from FY 2007/08 to FY 2008/09. The public sector remained the most significant financing source, agent, and provider from 2007/08 to 2008/09. Outpatient care accounted for approximately two-thirds of RH expenditures during the estimation period. Government and private

employer health insurance accounted for a minor portion of the RH THE, less than 1 percent in both financial years.

TABLE 4.1. SUMMARY STATISTICS FOR REPRODUCTIVE HEALTH SUBACCOUNT

Reproductive Health Subaccounts Summary Statistics, 2007/08 and 2008/09		
Indicators*	2007/08	2008/09
Total number of women age 15-49	438,650.00	450,055.00
Total RH (THE _{RH}) health expenditure N\$ (in 2008/09 real N\$)	582,858,411	507,977,888
Total RH (THE _{RH}) health expenditure US\$ (in 2008/09 real USD)	64,906,282	56,567,694
RH expenditure per woman of reproductive age N\$	1,329	1,129
RH expenditure per woman of reproductive age US\$	148	126
RH expenditure as a % of GDP	0.8%	0.7%
RH expenditure as a % of general THE	12.4%	10.3%
Financing Sources as a % of THE_{RH}		
Public	93.3%	89.2%
Private companies	0.1%	0.1%
Households	3.2%	3.7%
Donors	3.4%	7.1%
Household (HH) spending		
Total RH household spending as a % of THE _{RH}	3.2%	3.7%
OOP spending as % of total RH household spending	96.6%	97.3%
OOP spending as a % THE _{RH}	3.1%	3.6%
OOP spending per woman of reproductive age (US\$)	4.6	4.5
Financing agent distribution as a % of THE_{RH}		
Public	96.0%	96.2%
Private	3.2%	3.7%
Donors and NGOs	0.8%	0.1%
Provider distribution as a % of THE_{RH}		
Public facilities	91.5%	92.3%
Private facilities	1.9%	2.0%
Dispensing chemists	1.2%	1.4%
Provision and administration of public health programs	5.2%	4.0%
Others	0.3%	0.3%
Functions distribution as a % of THE_{RH}		
Inpatient care	21.9%	25.1%
Outpatient care	66.0%	61.0%
Pharmaceuticals from retail pharmacies	1.4%	1.7%
Public health programs	5.1%	4.0%
Health administration	0.1%	0.0%
Others	5.5%	8.2%

*In real 2008/09 U.S. and Namibian dollars, where applicable.

4.3 FINANCING SOURCES FOR RH EXPENDITURES

The major source of RH funds was the public sector, accounting for 93 percent of total RH health expenditures in 2007/08 and 89 percent in 2008/09, as shown in figures 4.1 and 4.2. The private sector, including households, played a minor role, contributing less than 4 percent of THE_{RH} in each of the two financial years. Donor contributions increased from 3.4 percent of THE_{RH} to 7.1 percent, while household contributions increased from 3.2 percent to 3.7 percent between the two financial years.

FIGURE 4.1. FINANCING SOURCES AS A PERCENTAGE OF THE_{RH} , 2007/08

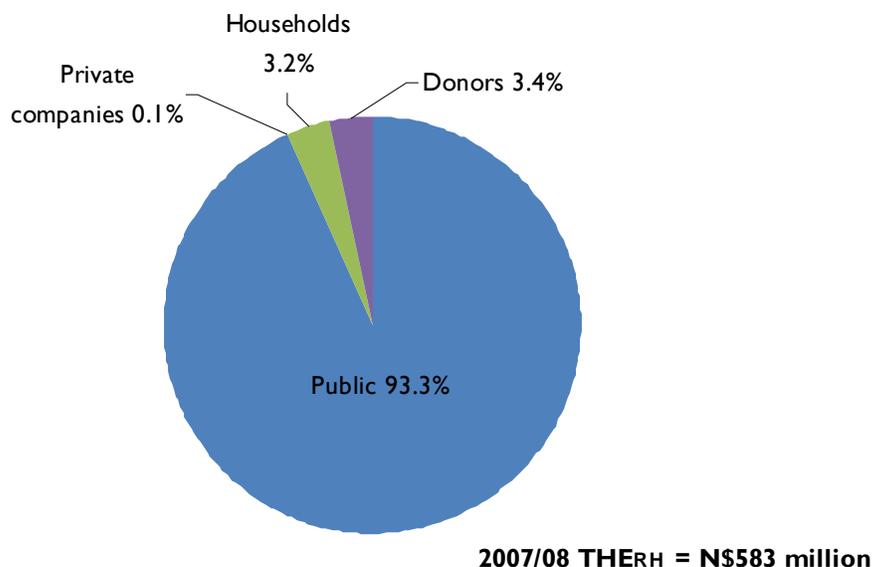
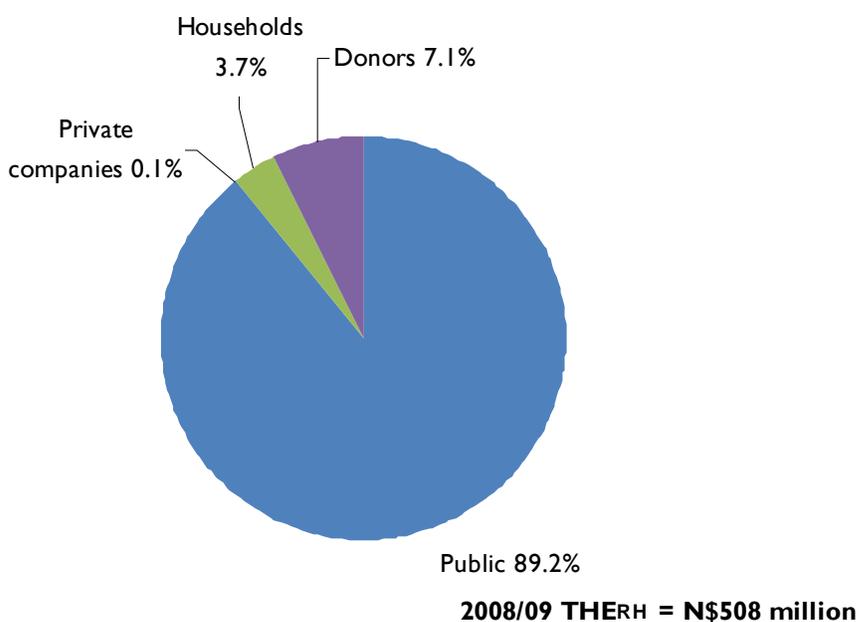


FIGURE 4.2. FINANCING SOURCES AS A PERCENTAGE OF THE_{RH} , 2008/09

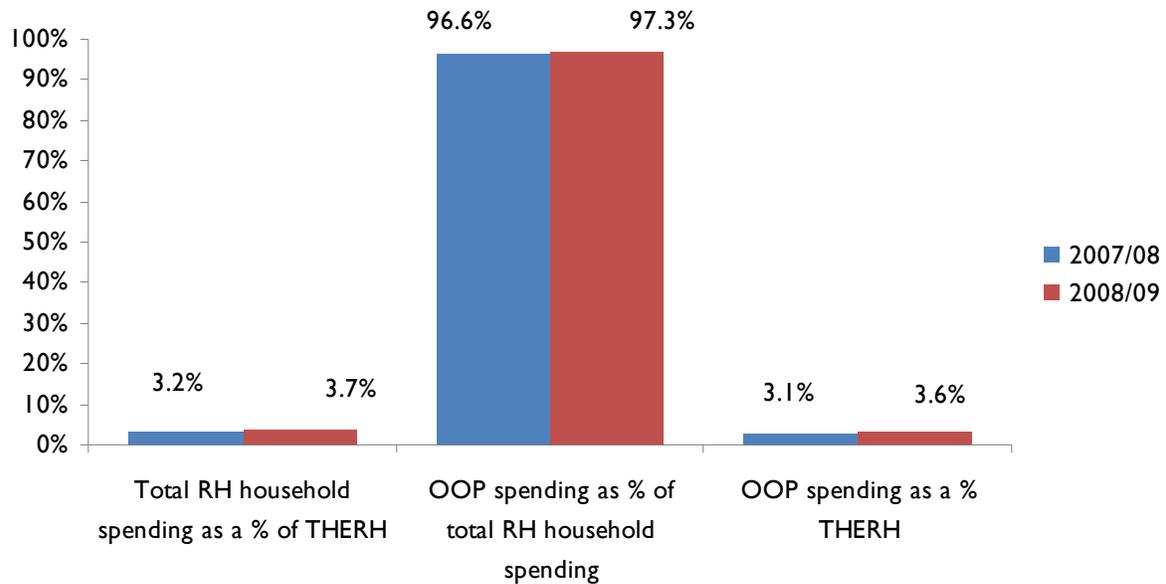


4.4 HOUSEHOLD/OOP SPENDING ON RH

4.4.1 GENERAL INDICATORS FOR HOUSEHOLD/OOP RH SPENDING

Out of a total household contribution to THE_{RH} of 3.7 percent for the FY 2008/09, 97 percent was in the form of OOP payments for RH services, as indicated in Figure 4.3.

FIGURE 4.3. HOUSEHOLD/OOP SPENDING ON RH



4.4.2 RH HOUSEHOLD OOP SPENDING BY PROVIDER, 2007/08 AND 2008/09

The largest share of household OOP spending for RH – 39 percent– was at the offices of physicians and dentists in both 2007/08 and 2008/09, as shown in figures 4.4 and 4.5. Dispensing chemists accounted for 36 percent of spending in both years of this estimation.

FIGURE 4.4. RH OOP SPENDING, BY PROVIDER 2007/08

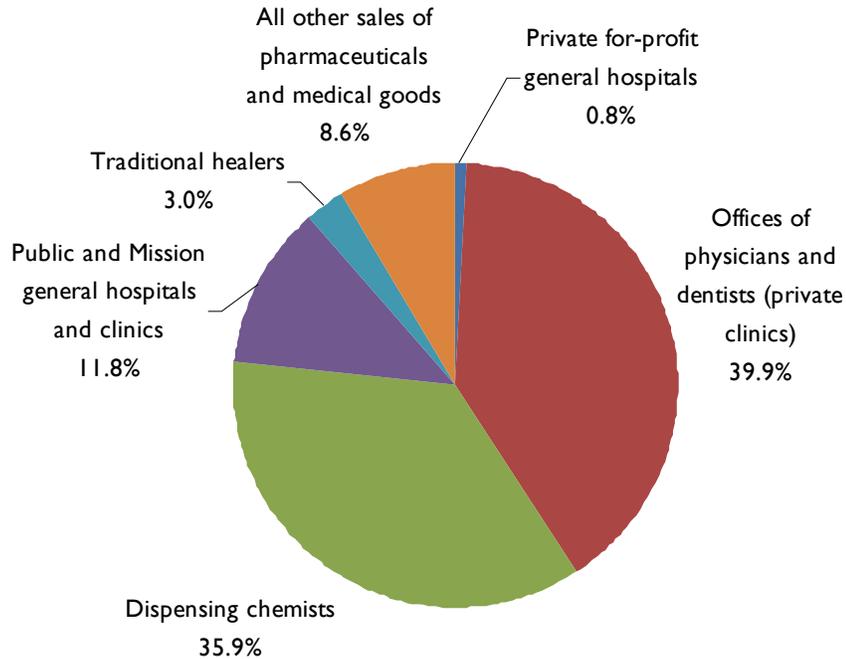
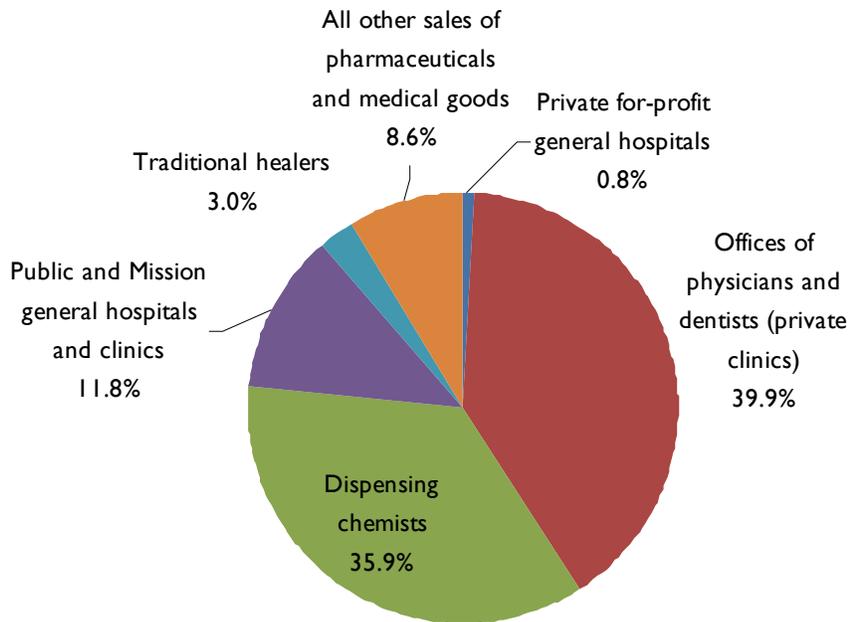


FIGURE 4.5. RH OOP SPENDING, BY PROVIDER, 2008/09



4.4.3 HOUSEHOLD OOP RH SPENDING DISAGGREGATED BY FUNCTION, 2007/08 AND 2008/09

The majority of household OOP funds were used to purchase prescribed and over-the-counter medications and for outpatient curative care. This did not vary between fiscal years, as can be seen in figures 4.6 and 4.7.

FIGURE 4.6. SERVICES BOUGHT WITH HOUSEHOLD OOP SPENDING, 2007/08

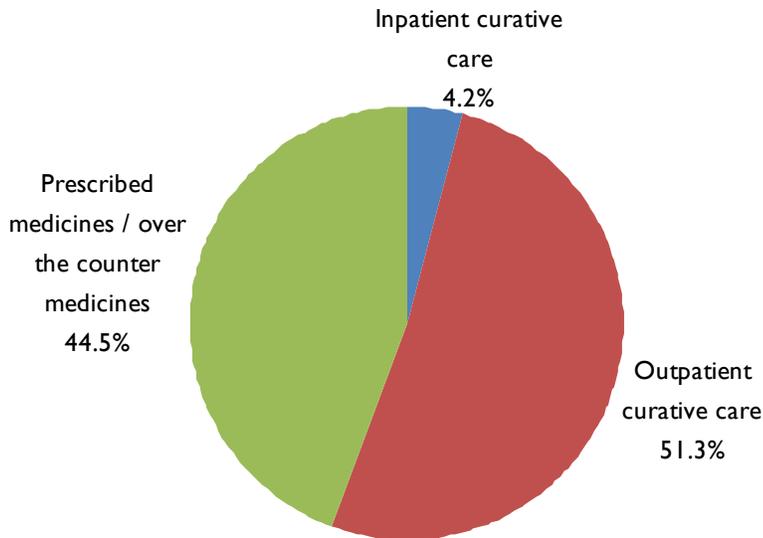
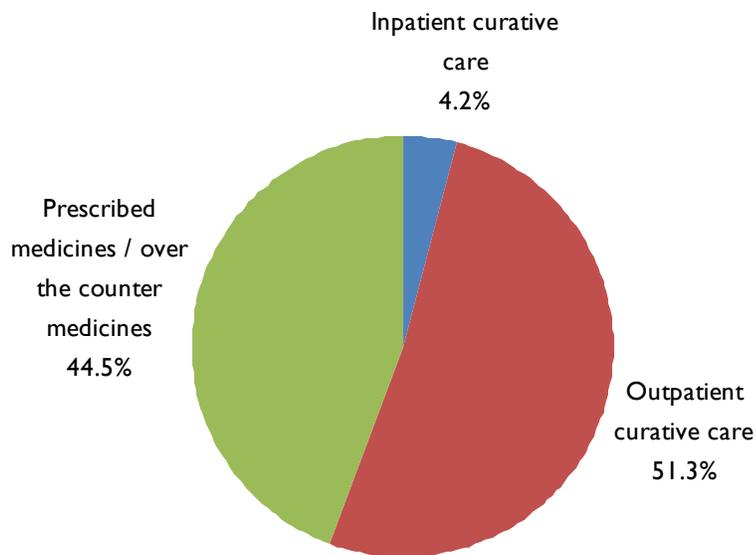


FIGURE 4.7. SERVICES BOUGHT WITH HOUSEHOLD OOP SPENDING, 2008/09



4.5 FINANCING AGENTS FOR RH EXPENDITURES

Figures 4.8 and 4.9 detail the financing agents, or managers, of RH funds for FY 2007/08 and 2008/09. Overall, 96 percent of total expenditures on RH flowed through public entities (MoHSS, Ministry of Gender Equality and Child Welfare, Ministry of Regional, Local Government and Housing, Ministry of Defense, PSEMAS) in both years. Within public entities, however, the MoHSS was the primary financing agent, managing approximately 93 percent of RH funds during FY 2008/09, while in the preceding year it managed 89 percent. Donors and NGOs managed less than 1 percent of THE_{RH} in both financial years, while the private sector controlled less than 4 percent of the total amount in both years of the estimation. Government and private employer health insurance accounted for a minor portion of THE_{RH} , less than 1 percent in both years.

FIGURE 4.8. FINANCING AGENT DISTRIBUTION AS A PERCENTAGE OF THE_{RH} , 2007/08

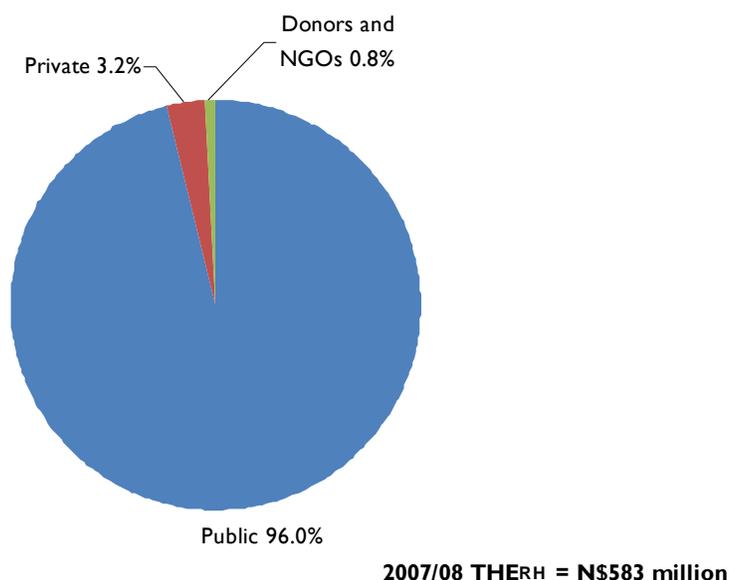
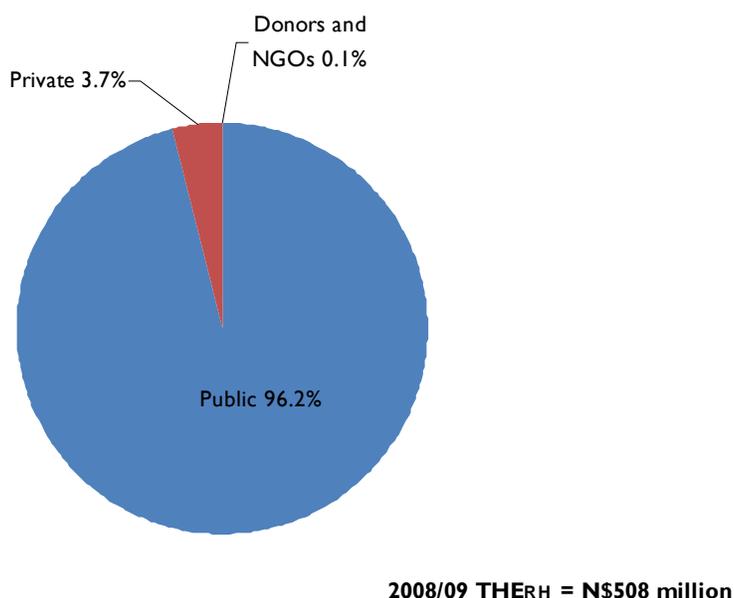


FIGURE 4.9. FINANCING AGENT DISTRIBUTION AS A PERCENTAGE OF THE_{RH} , 2008/09



4.6 DISTRIBUTION OF RH EXPENDITURES BY PROVIDERS

RH spending at public facilities (public and mission hospitals, health centers, and clinics) accounted for more than 90 percent of THE_{RH} for both FY 2007/08 and 2008/09, as shown in figures 4.10 and 4.11. Expenditures on the provision of public health programs represented 5.2 and 4.0 percent of THE_{RH} in 2007/08 and 2008/09, respectively. Private facilities and dispensing chemists together accounted for slightly more than 3 percent of THE_{RH} in both financial years.

FIGURE 4.10. PROVIDER DISTRIBUTION AS A PERCENTAGE OF THE_{RH} , 2007/08

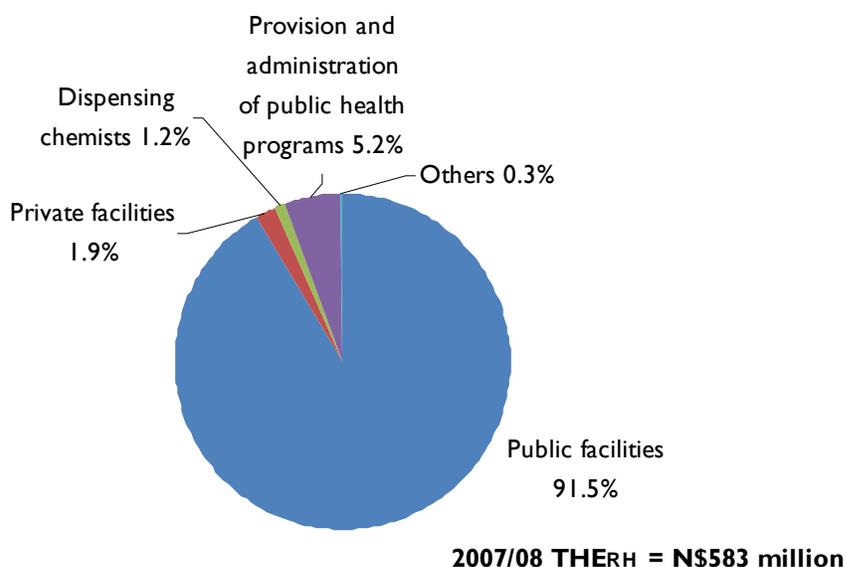
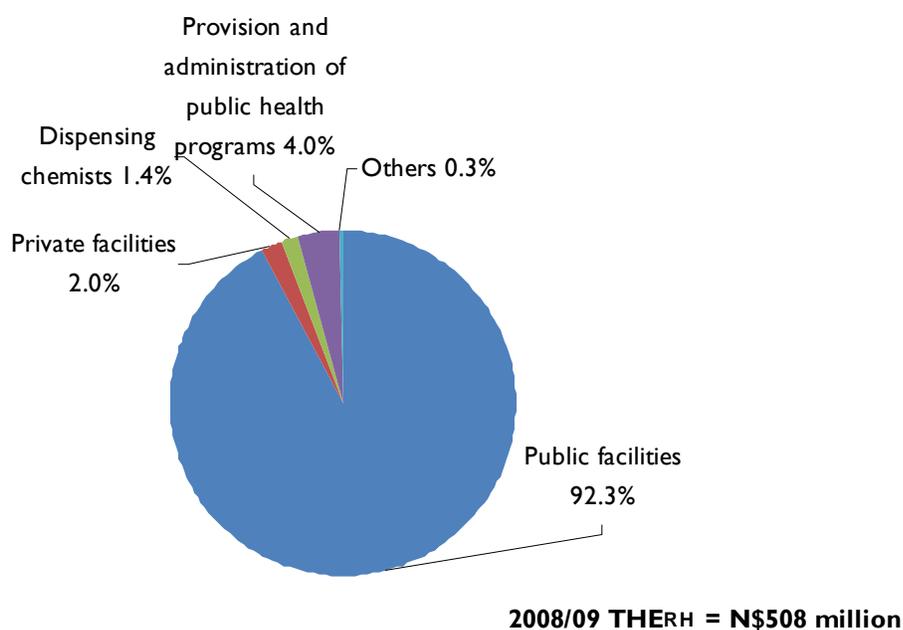


FIGURE 4.11. PROVIDER DISTRIBUTION AS A PERCENTAGE OF THE_{RH} , 2008/09



4.7 DISTRIBUTION OF RH EXPENDITURES BY FUNCTION

Curative care consumed the largest share of RH expenditures during 2007/08 and 2008/09. Outpatient care alone accounted for more than 60 percent of THE_{RH} for both financial years, as shown in figures 4.12 and 4.13. Outpatient care spending, however, fell by nearly 5 percent between the two years covered in this analysis. RH expenditures on inpatient care increased by 3 percent, from 21.9 in 2007/08 to 25 percent in 2008/09. Spending on other prevention and public health programs decreased from 5.1 percent in 2007/8 to 4 percent in 2008/9. In the same two-year period, investment in health infrastructure (capital formation) increased from 5.5 percent to 8.2 percent of THE_{RH} , respectively.

FIGURE 4.12. DISTRIBUTION OF FUNCTIONS AS A PERCENTAGE OF THE_{RH} , 2007/08

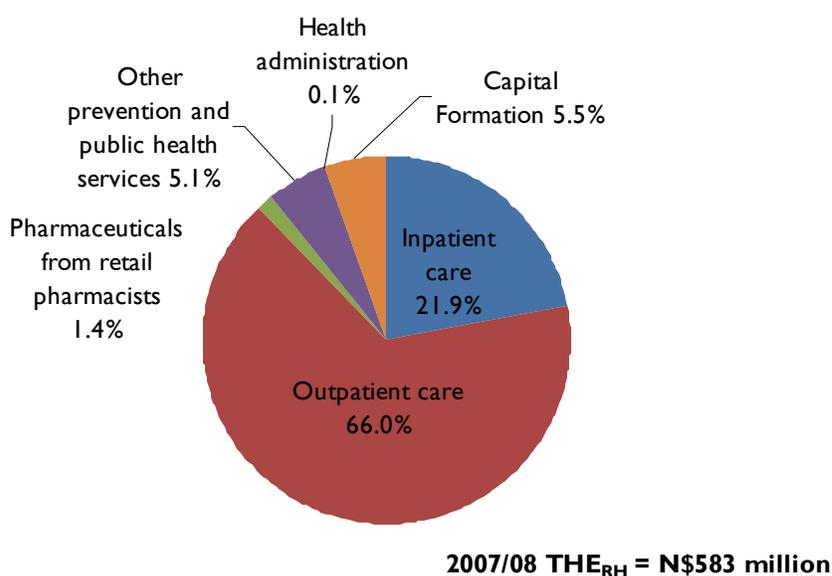
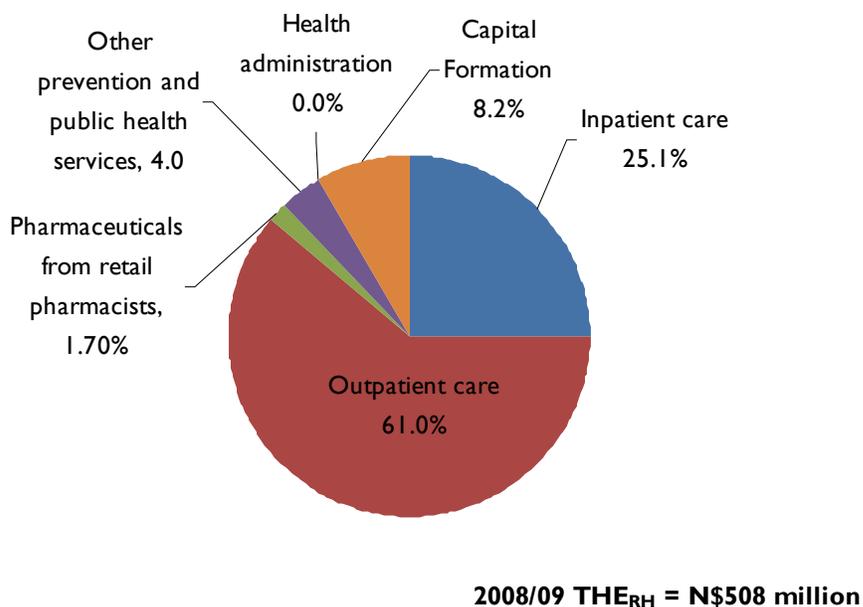


FIGURE 4.13. DISTRIBUTION OF FUNCTIONS AS A PERCENTAGE OF THE_{RH} , 2008/09



5. HIV/AIDS RESOURCE TRACKING: NHA SUBACCOUNT AND NASA FINDINGS

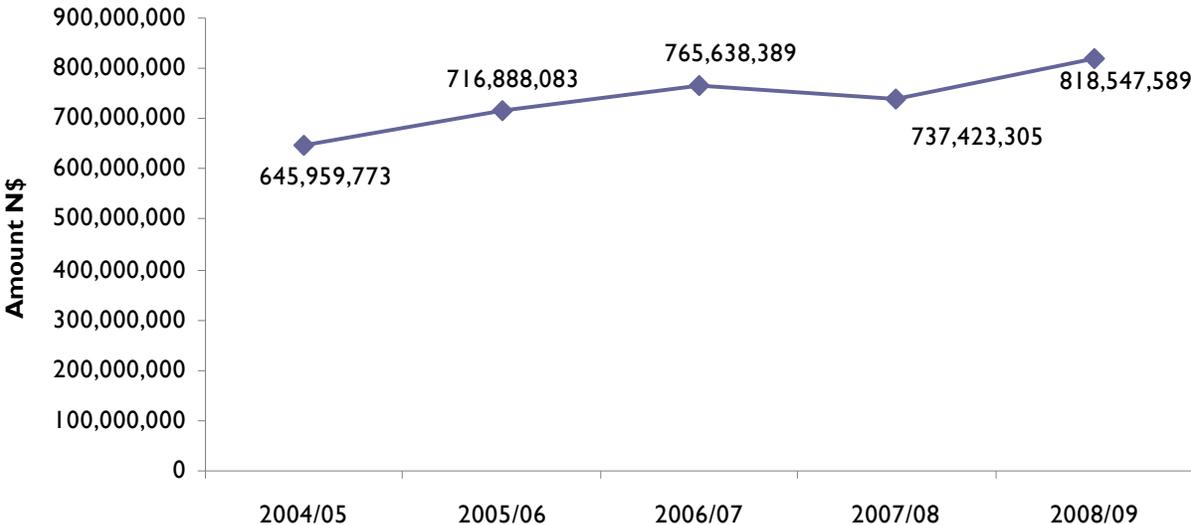
Namibia experienced an HIV prevalence rate of 13.3 percent in 2008/09. Although Namibia has the highest coverage of ART in Africa at 80 percent, the HIV pandemic continues to pose a major challenge to the country’s health care delivery system and economy. In order to contain the scourge, extensive preventive activities have been initiated, including VCT and interventions aimed at behavioral change.

5.1 HIV/AIDS FUNDING IN NAMIBIA

In the fight to reduce the HIV/AIDS burden in Namibia, a large financial resource base is needed, as is the involvement of government and all other sectors of society. The government of Namibia, with support from development partners such as UN organizations, the Southern African Development Community, the U.S. Government, the European Commission, the Department for International Development, German Technical Co-operation, Japan International Cooperation Assistance, the Global Fund, the private sector, civil society organizations, line ministries, and regional and local authorities, is key in the financing of HIV/AIDS programs and the overall campaign to reduce the HIV/AIDS infection in the country.

The Government of Namibia estimated that an amount of N\$3.684 billion (US\$406 million) was needed to fund the Medium-Term Plan III (MTP III) from 2004/05 through 2008/09. Over a five-year period, the total estimates showed an increase in funding in the first three years, a decrease in the fourth year, and another increase in the fifth year, as shown in Figure 5.1.

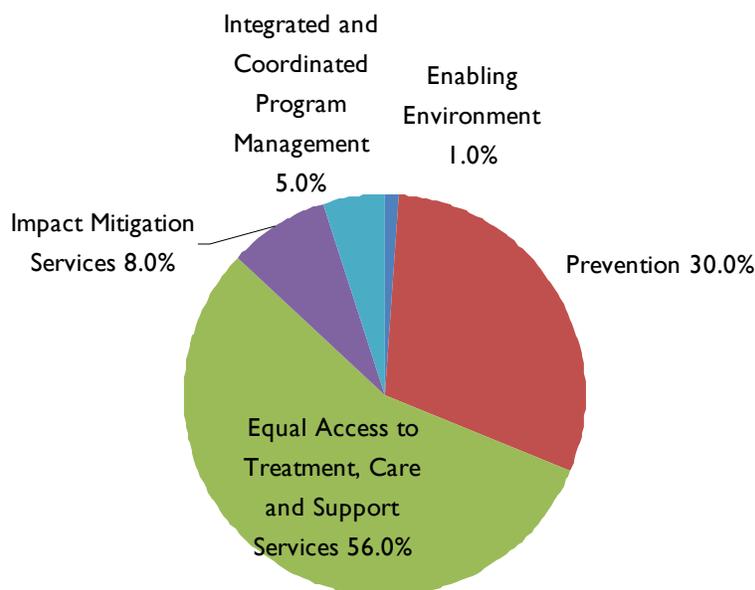
FIGURE 5.1. YEAR BY YEAR ESTIMATES FOR THE NATIONAL HIV/AIDS RESPONSE



Source: The National Strategic Plan on HIV/AIDS: MTP III 2004-2009

Equal access to treatment, care and support services accounts for the largest proportion of the resources needed in the national response. The prevention component also accounts for a substantial proportion of the resources estimated for the national response. Figure 5.2 shows the proportions related to the various components of the national HIV/AIDS response program.

FIGURE 5.2. ESTIMATES OF COMPONENTS UNDER THE NATIONAL RESPONSE



Source: The National Strategic Plan on HIV/AIDS: MTP III 2004-2009

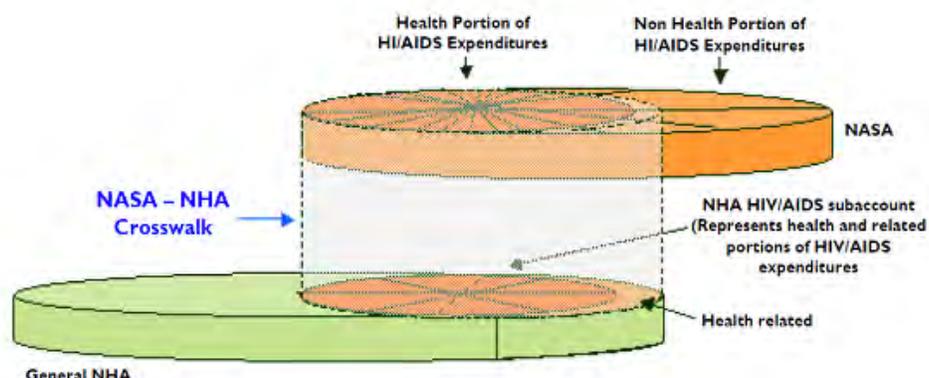
The Resource Mobilization and Development Cooperation subdivision of the MoHSS coordinates all the resources needed for the successful implementation of the national plan of action. Coordination is at ministerial, sectoral, religious, civil society, and community levels. This subdivision also coordinates the financial contributions the international community provides towards the HIV/AIDS response. At the national level, the permanent secretary of each line ministry is tasked with ensuring that the ministry’s work plan and budget cater to activities undertaken by local units as part of the national response program. The Office of the Prime Minister and the MoF also contribute to the HIV/AIDS public sector budget. The private sector funds HIV/AIDS-related activities under its HIV/AIDS workplace policies. The Ministry of Regional and Local Government and Housing provides funding for activities organized at various levels, from the regional down to the local governmental units.

5.2 PRESENTATION OF NHA HIV/AIDS SUBACCOUNT AND NASA FINDINGS

This chapter contains findings from both the NHA HIV/AIDS subaccount and the NASA. Results from both resource tracking methodologies are presented together to offer a broader picture of HIV/AIDS-related expenditures in Namibia. The complementary nature of NASA and NHA data is illuminated in Figure 5.3. The NHA HIV/AIDS subaccount provides information on all HIV/AIDS health spending. The NASA includes both health and non-health expenditures related to HIV/AIDS. For example, spending associated with providing social support to PLWHA is a non-health expenditure that is part of a country’s HIV/AIDS response. As such, it is included in the NASA but not in the estimate of THE in the

NHA HIV/AIDS subaccount. The differences between health and non-health expenditures are explained further in chapter 2.

FIGURE 5.3. CROSSWALK BETWEEN NHA AND NASA



Source: Linking NASA and NHA: Concepts and Mechanics, 2009.

It is important to reiterate that the scope of both resource tracking tools is unique. The NHA HIV/AIDS subaccount can provide data on total HIV/AIDS *health* spending, while the NASA can inform stakeholders on all HIV/AIDS spending. In addition, it is worth emphasizing that these estimates are for expenditures or realized spending and not commitments, disbursements, or budgeted spending. Table 5.1 presents total spending for 2008/09 provided by both the NHA and NASA.

TABLE 5.1. NHA AND NASA TOTAL HIV/AIDS SPENDING FOR 2008/09

Data Source	Finding	In US Dollars (2008/09)	In Namibian Dollars (2008/09)
NHA HIV/AIDS Subaccount	Total HIV/AIDS Health Spending	156,791,066	1,407,983,770
NASA	Total HIV/AIDS Spending	194,160,000	1,743,594,755

The NHA data will first be presented, followed by the NASA findings.

5.3 NHA HIV/AIDS SUBACCOUNT

THE_{HIV} was N\$1,408 million (US\$157 million) in 2008/09 and N\$1,418 million (US\$156 million) in 2007/08 (Table 5.2). HIV/AIDS health spending continues to consume a large share of THE at 28.5 percent in 2008/09. THE_{HIV} spending as a percentage of GDP was 1.9 percent in 2008/09, down from 2.1 percent in 2007/08.

TABLE 5.2. SUMMARY STATISTICS FOR HIV/AIDS SUBACCOUNT

HIV/AIDS Subaccounts Summary Statistics, 2007/08 and 2008/09		
Indicators*	2007/08	2008/09**
Prevalance rate (adults)	13.9%	13.3%
Number of PLWHA	174,560	174,196
Total HIV/AIDS Health expenditure (THEHIV) N\$ (in 2008/09 real N\$)	1,417,478,754	1,407,983,770
Total HIV/AIDS Health expenditure (THEHIV) US\$ (in 2008/09 real USD)	157,848,414	156,791,066
HIV/AIDS health expenditure per PLWHA N\$	8,120	8,083
HIV/AIDS health expenditure per PLWHA US\$	904	900
HIV/AIDS spending as a % of general THE	30.1%	28.5%
HIV/AIDS spending as a % of GDP	2.1%	1.9%
Financing Sources as a % of THEHIV		
Public	47.6%	45.0%
Private companies	0.5%	0.5%
Households	3.5%	3.4%
Donors	48.4%	51.0%
Household (HH) spending		
Total HIV household spending as a % of THEHIV	3.5%	3.4%
OOP spending as % of THEHIV	2.5%	2.5%
OOP spending as % of total HIV household spending	73.6%	72.1%
OOP spending per PLWHA (US\$)	22.6	22.3
Financing agent distribution as a % of THEHIV		
Public	74.9%	70.2%
Private	3.3%	3.2%
Donors and NGOs	21.9%	26.5%
Provider distribution as a % of THEHIV		
Public facilities	46.9%	49.8%
Private facilities	6.1%	5.9%
Dispensing chemists	2.4%	2.5%
Provision and administration of public health programs	37.5%	37.4%
General administration	5.6%	2.0%
Others	1.5%	2.4%
Functions distribution as a % of THEHIV		
Inpatient care	10.8%	10.3%
Outpatient care	34.5%	32.5%
Pharmaceuticals from retail pharmacies	2.7%	2.7%
Public health programs	38.1%	46.3%
Health administration	5.9%	2.0%
Others	8.0%	6.3%

* In real 2008/09 U.S. and Namibian dollars, where applicable.

** 2008/09 Estimates and Projections of the Impact of HIV/AIDS in Namibia. Ministry of Health and Social Services: Directorate of Special Programs. Response Monitoring and Evaluation Subdivision. Government of Namibia. December, 2009. Namibia.

5.3.1 FINANCING SOURCES OF HIV/AIDS HEALTH CARE: WHO PAYS FOR HIV/AIDS SERVICES?

5.3.1.1 FINANCING SOURCES OF HIV/AIDS, 2007/08 AND 2008/09

The central government and donors continued to be the major financiers of HIV/AIDS. Donors alone contributed 48 and 51 percent of funds in 2007/08 and 2008/09, respectively, as shown in figures 5.4 and 5.5. The private sector, including households, contributed 3.9 percent of THE in both years.

FIGURE 5.4. FINANCING SOURCES AS A PERCENTAGE OF THE_{HIV}, 2007/08

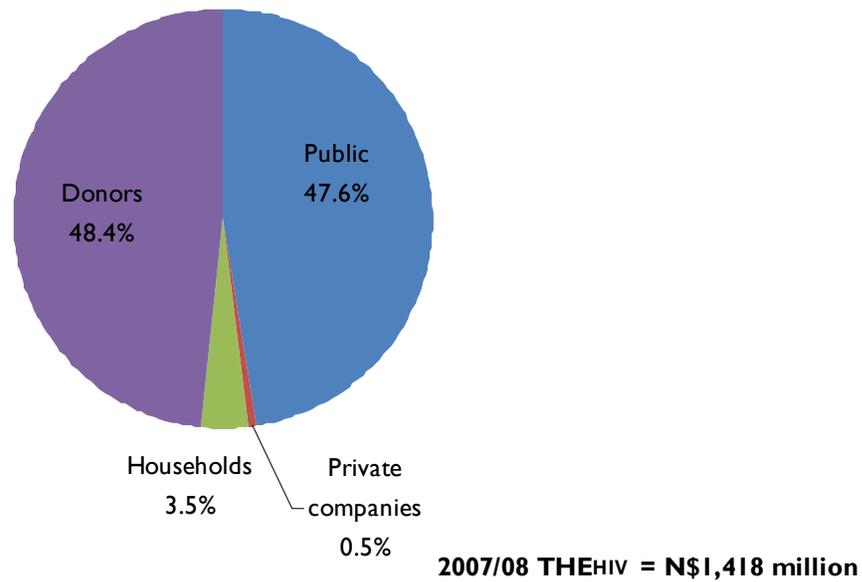
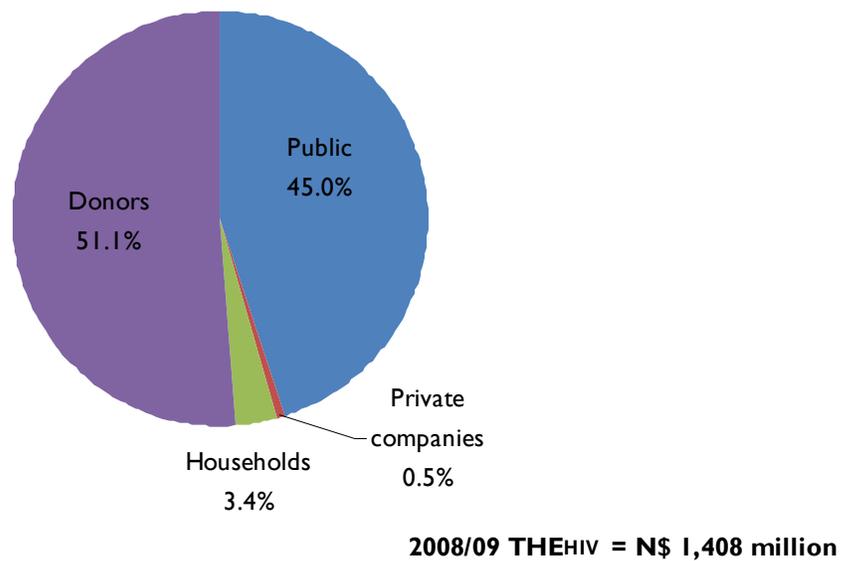


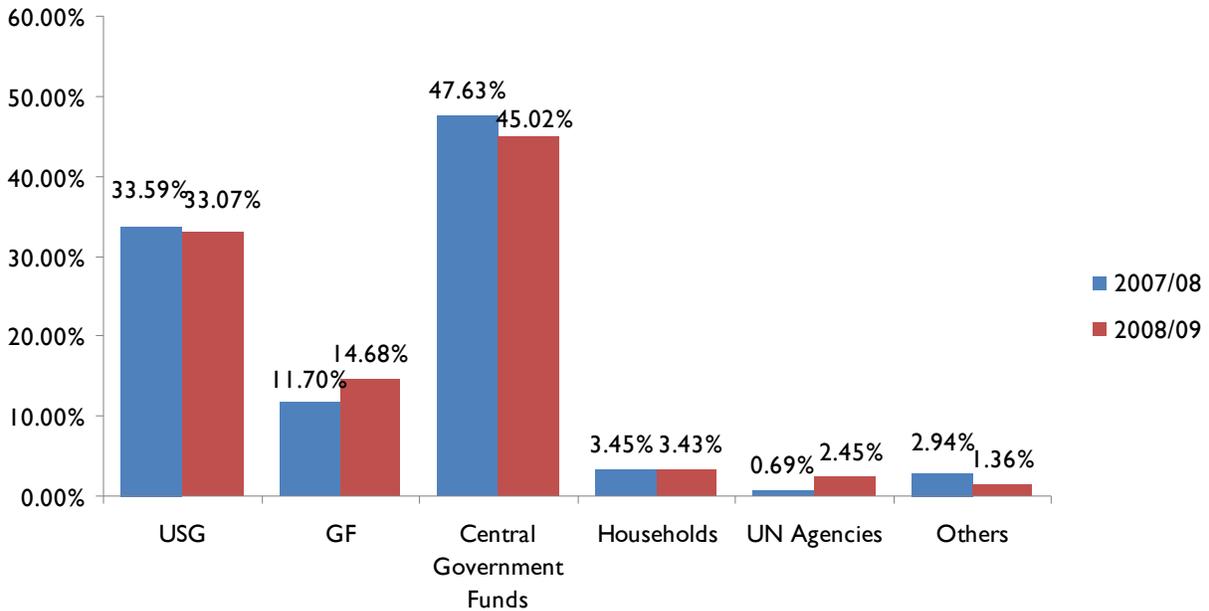
FIGURE 5.5. FINANCING SOURCES AS A PERCENTAGE OF THE_{HIV}, 2008/09



5.3.1.2 COMPARISON OF MAJOR FINANCING SOURCES FROM 2007/08 TO 2008/09

As Figure 5.6 clearly indicates, financing sources as a percentage of THE_{HIV} have varied little over FY 2007/08 and 2008/09. Although the central Namibian government accounted for nearly half of THE_{HIV} in 2007/08 and 2008/09, the U.S. Government continues to be the largest source of donor assistance, followed by the Global Fund.

FIGURE 5.6. MAJOR FINANCING SOURCES AS A PERCENTAGE OF THE_{HIV}, 2007/08 AND 2008/09

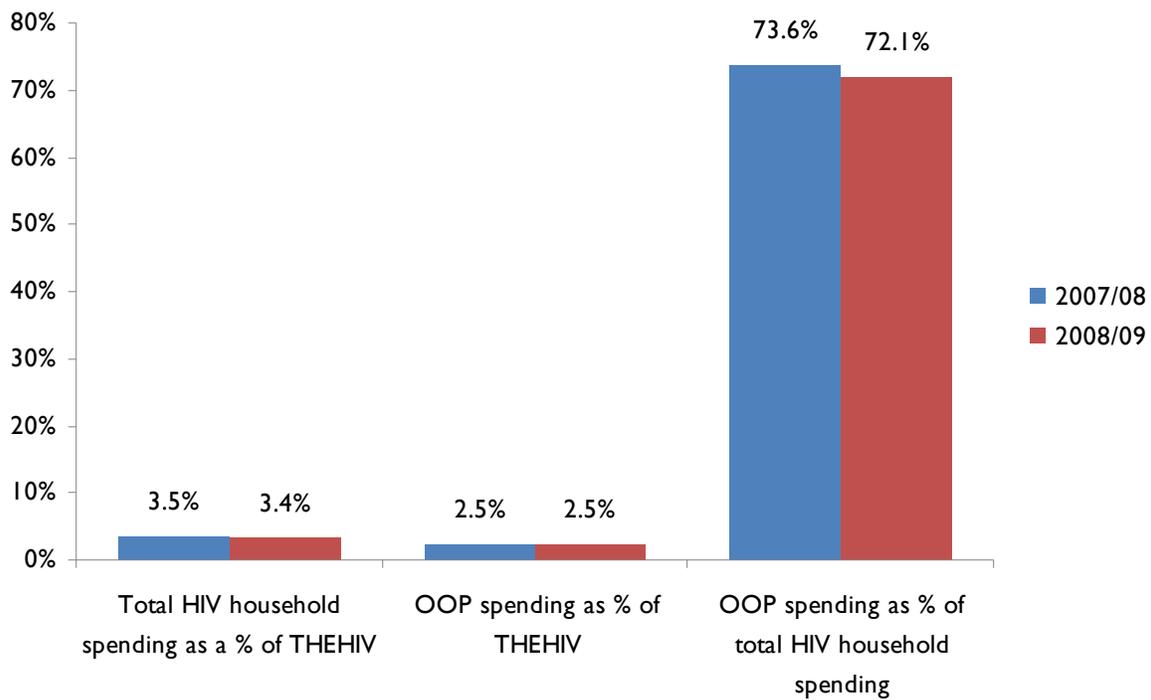


5.3.2 OOP SPENDING ON HIV/AIDS

5.3.2.1 HOUSEHOLD AND OOP SPENDING ON HIV/AIDS, 2007/08 AND 2008/09

HIV/AIDS household spending as a percentage of total HIV/AIDS health expenditure and OOP as a percentage of THE_{HIV} remained constant between the two fiscal years, at approximately 3.5 percent and 2.5 percent, respectively, as shown in Figure 5.7. In both years, OOP spending accounted for nearly three-fourths of total HIV/AIDS household expenditure.

FIGURE 5.7. HOUSEHOLD SPENDING ON HIV/AIDS 2007/08 AND 2008/09



5.3.2.2 HIV/AIDS OOP SPENDING BY PROVIDER, 2007/08 AND 2008/09

The vast majority of HIV OOP funds were used at offices of private physicians and dentists and for dispensing chemists in both fiscal years, as shown in figures 5.8 and 5.9.

FIGURE 5.8. CONSUMPTION OF HIV/AIDS OOP FUNDS, BY PROVIDER, 2007/08

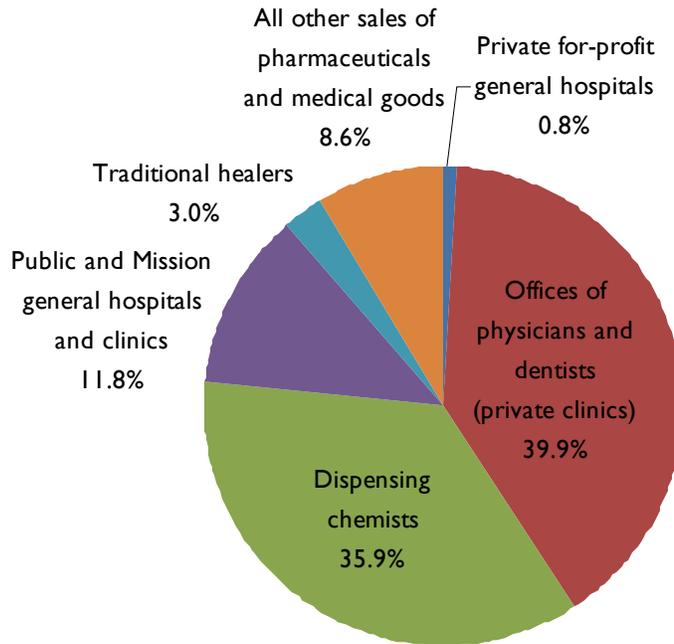
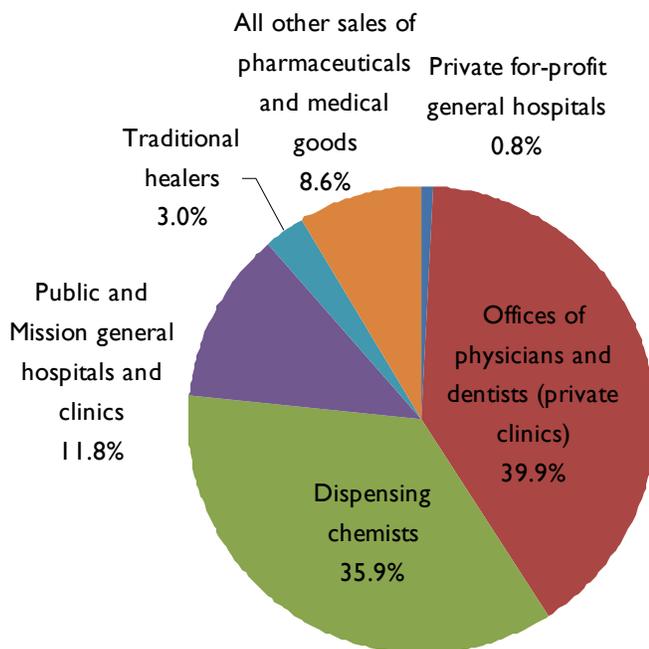


FIGURE 5.9. CONSUMPTION OF HIV/AIDS OOP FUNDS, BY PROVIDER, 2008/09



5.3.2.3 SERVICES PURCHASED WITH OOP HIV/AIDS FUNDS, 2007/08 AND 2008/09

Outpatient curative care and pharmaceutical products remained the two most significant services purchased by household OOP expenditures in both fiscal years (see figures 5.10 and 5.11). Inpatient curative care accounted for a much smaller proportion, at 4 percent of all services bought OOP for both years.

FIGURE 5.10. HIV/AIDS SERVICES BOUGHT OOP, 2007/08

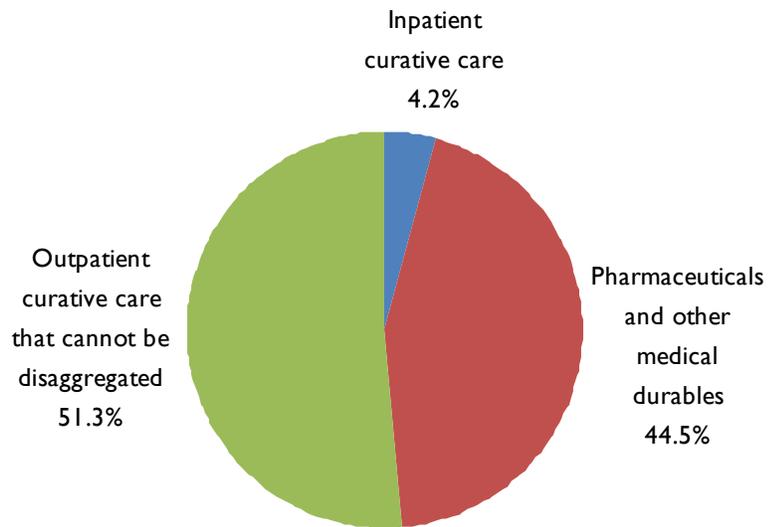
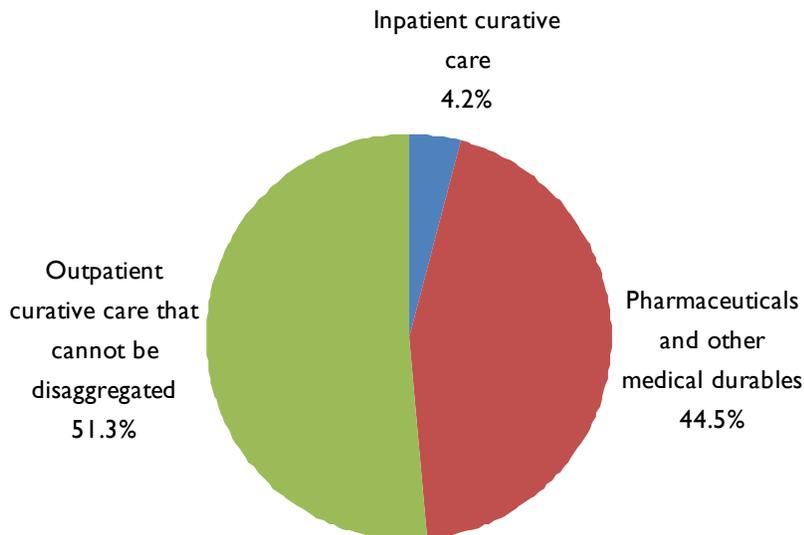


FIGURE 5.11. HIV/AIDS SERVICES BOUGHT OOP, 2008/09



5.3.3 FINANCING AGENTS OF HIV/AIDS HEALTH CARE: WHO MANAGES HIV/AIDS FUNDS?

The public sector, through the MoHSS, controlled 74.9 percent of HIV/AIDS funds in 2007/08, compared to 70.2 percent in 2008/09 (see figures 5.12 and 5.13). Together, donors and NGOs controlled 21.9 percent of HIV/AIDS funds in 2007/08 and 26.5 percent in 2008/09. The private sector controlled 3.3 percent of funds in 2007/08, which decreased slightly to 3.2 percent in 2008/09.

FIGURE 5.12. FINANCING AGENTS DISTRIBUTION AS A PERCENTAGE OF THE_{HIV}, 2007/08

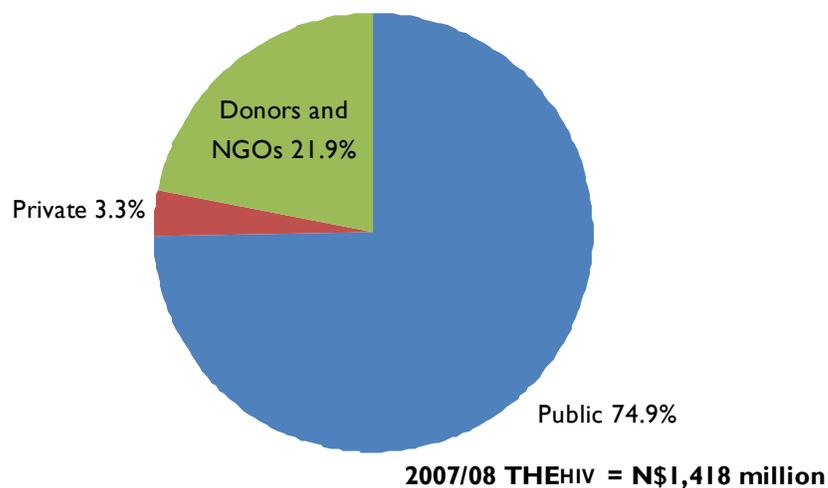
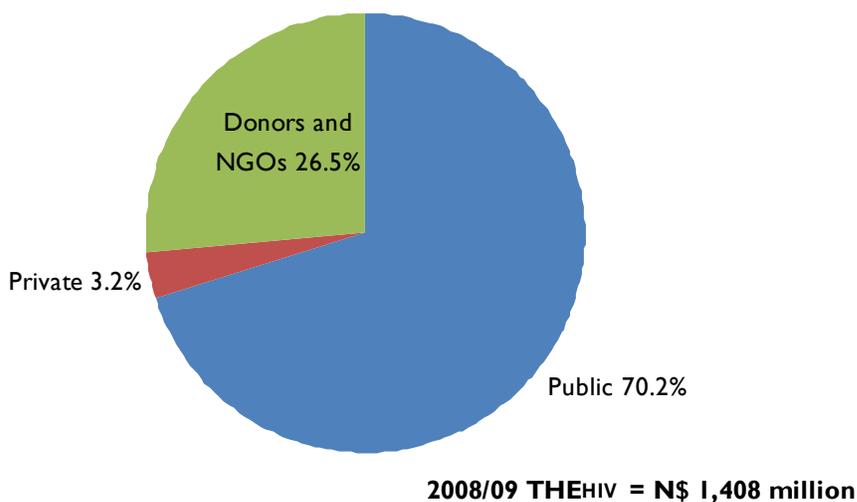


FIGURE 5.13. FINANCING AGENTS DISTRIBUTION AS A PERCENTAGE OF THE_{HIV}, 2008/09



5.3.4 PROVIDERS OF HIV/AIDS HEALTH CARE: WHO USES HIV/AIDS HEALTH FUNDS TO DELIVER CARE?

In 2007/08, 46.9 percent of HIV services were provided by public and mission general hospitals and clinics, while in 2008/09, the percentage provided by these entities rose to 49.8 percent (see Figures 5.14 and 5.15). The share of private health facilities providing HIV services decreased slightly from 6.1 percent in 2007/08 to 5.9 percent in 2008/09. General health administration accounted for 5.6 percent of THE_{HIV} in 2007/08, and this dropped to 2.0 percent in 2008/09. The provision and administration of public health programs consumed 37.5 percent in 2007/08, and this remained almost unchanged at 37.4 percent in 2008/09.

FIGURE 5.14. PROVIDER DISTRIBUTION AS A PERCENTAGE OF THE_{HIV}, 2007/08

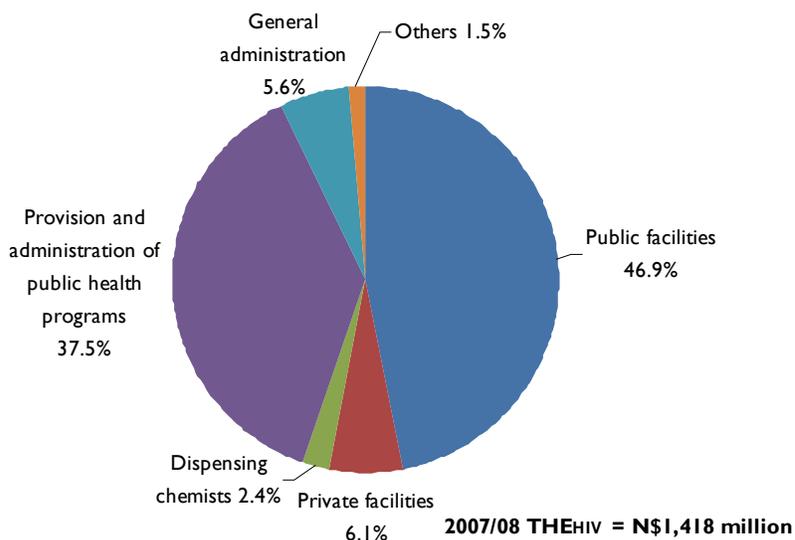
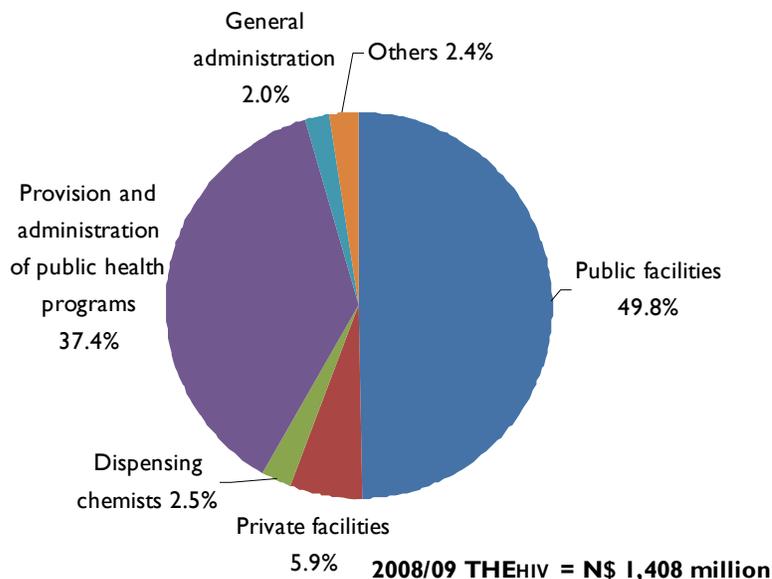


FIGURE 5.15. PROVIDER DISTRIBUTION AS A PERCENTAGE OF THE_{HIV}, 2008/09



5.3.5 FUNCTIONS OF HIV/AIDS HEALTH CARE: WHAT SERVICES AND PRODUCTS ARE PURCHASED WITH HIV/AIDS HEALTH FUNDS?

In 2008/09, prevention and public health programs consumed the largest share of THE_{HIV} at 46.3 percent, which increased from 38.1 percent in 2007/08 (see figures 5.16 and 5.17). Curative care (outpatients and inpatients) accounted for 42.8 percent of THE_{HIV} in 2008/09 – a decrease from 45.3 percent in 2007/08.

FIGURE 5.16. FUNCTION DISTRIBUTION AS A PERCENTAGE OF THE_{HIV}, 2007/08

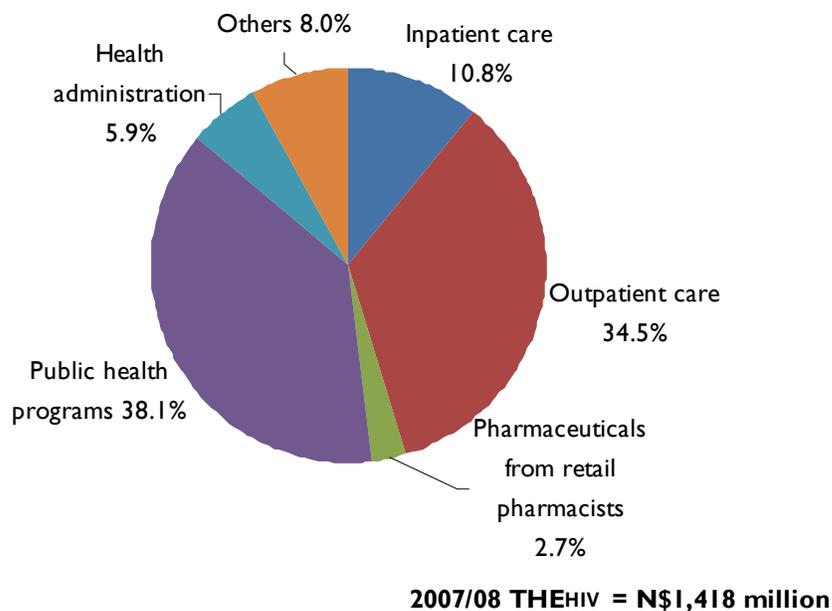
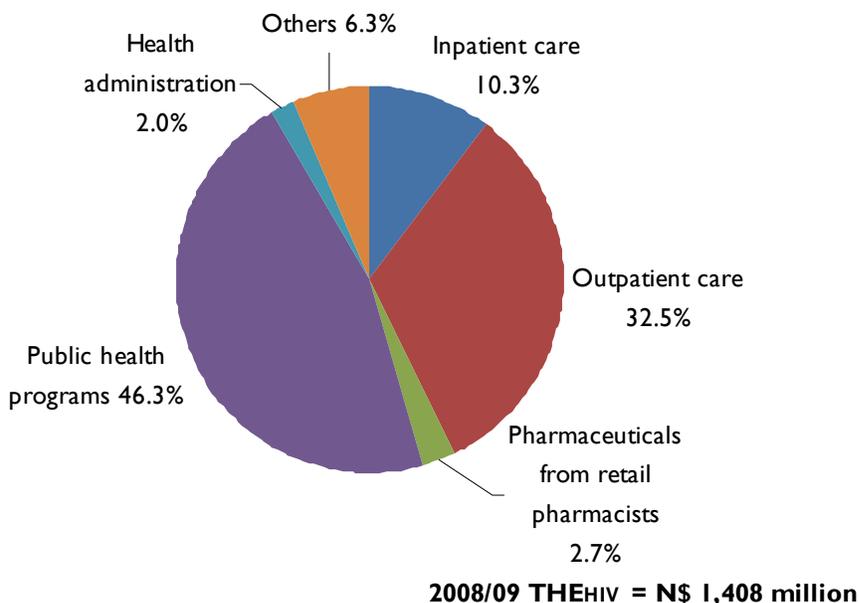


FIGURE 5.17. FUNCTION DISTRIBUTION AS A PERCENTAGE OF THE_{HIV}, 2008/09



5.3.6 HIV/AIDS PUBLIC HEALTH ACTIVITIES, 2007/08 AND 2008/09

Overall, little change occurred in spending on HIV/AIDS public health programs in Namibia between 2007/08 and 2008/09, as shown in figures 5.18 and 5.19. VCT consumed the largest share of HIV/AIDS public health funds, accounting for nearly one-half of all public health expenditures on HIV/AIDS in both fiscal years. Information, education, communication/behavior change communication (IEC/BCC) activities accounted for slightly more than 16 percent of HIV/AIDS public health spending in both 2007/08 and 2008/09. The category of “Other HIV/AIDS Public Health Programs” accounted for 26 percent of HIV/AIDS public health spending in 2007/08, and this fell to 20.2 percent in 2008/09. This category includes activities that could not be disaggregated further, as well as minimal spending on nutritional programs, occupational health-related BCC, and surveillance programs.

FIGURE 5.18. HIV/AIDS PUBLIC HEALTH ACTIVITIES, 2007/08

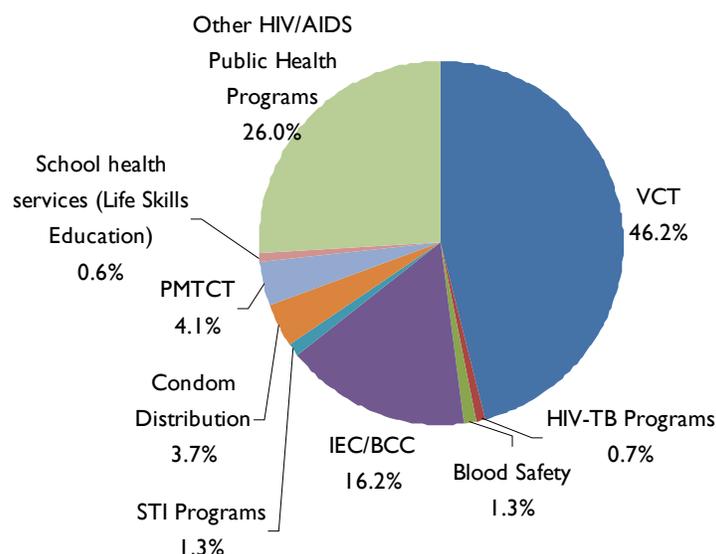
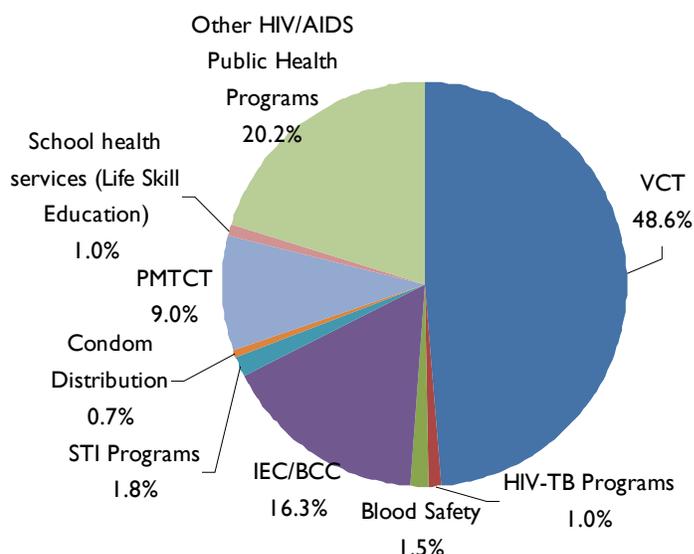


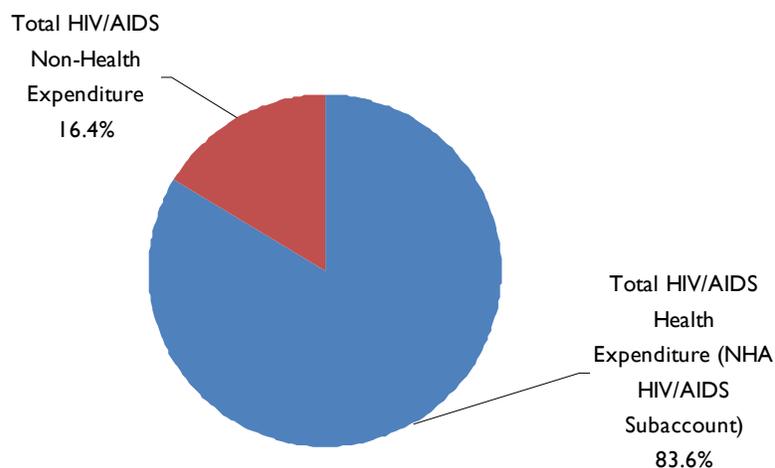
FIGURE 5.19. HIV/AIDS PUBLIC HEALTH ACTIVITIES, 2008/09



5.4 NASA FINDINGS

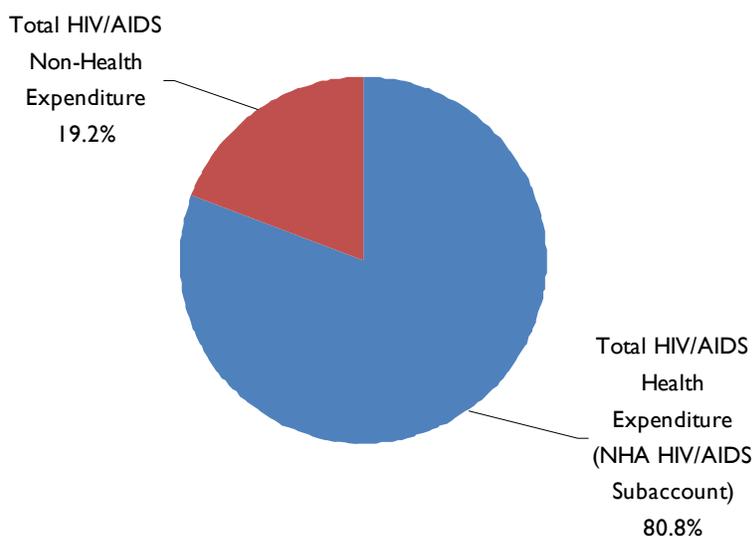
As previously indicated, the NASA findings include both health and non-health expenditures on HIV/AIDS, while the NHA HIV/AIDS subaccount describes solely HIV/AIDS health spending. Figures 5.20 and 5.21 illustrate this division between health and non-health HIV/AIDS spending. It is important to note that while the NHA HIV/AIDS subaccount is represented by the total HIV/AIDS health expenditure slice in the two figures, the NASA is represented by the entire pie.

FIGURE 5.20. TOTAL 2007/08 HIV/AIDS EXPENDITURE: HEALTH VERSUS NON-HEALTH SPENDING



**2007/08 Total HIV/AIDS Expenditure = N\$1,535 million
(in 2007/08 N\$)**

FIGURE 5.21. TOTAL 2008/09 HIV/AIDS EXPENDITURE: HEALTH VERSUS NON-HEALTH SPENDING



**2009/09 Total HIV/AIDS Expenditure = N\$1,744 million
(in 2008/09 N\$)**

5.4.1 TOTAL EXPENDITURE ON HIV/AIDS AND SOURCES OF FUNDING

The following NASA results for FY 2007/08 and 2008/09 are presented in nominal Namibian and U.S. dollars. The total expenditure on HIV/AIDS-related activities in Namibia during FY 2007/08 was N\$1,535,155,565.82 (US\$211,745,595.29) and N\$1,743,594,755.58 (US\$ 194,164,226.68) for FY 2008/09. These funds came from three main sources: public, private, and international organizations (Table 5.3 and Figure 5.22). Spectral increases occurred with regards to total expenditure in 2008/09 as compared to 2007/08, indicating a 14-percent growth in expenditure on HIV/AIDS. On a sectoral basis, public funds accounted for 49.9 percent of total expenditure in 2007/08 and 49.3 percent in 2008/09, indicating a minor decline in the proportion of public funds towards HIV/AIDS spending over the period (Table 5.3). Although private funds made up 3.3 percent of total expenditure in 2007/08, this decreased marginally to 3.2 percent in 2008/09. On the other hand, funds from international organizations showed some increases in 2008/09 with regards to proportion of total expenditure on HIV/AIDS-related activities. In 2007/08, funds from international organizations made up 46.8 percent of total expenditure, and this amount increased to 47.5 percent in 2008/09.

FIGURE 5.22. SOURCES OF FUNDS FOR HIV/AIDS EXPENDITURE, 2007/08-2008/09 (N\$ AND US\$)

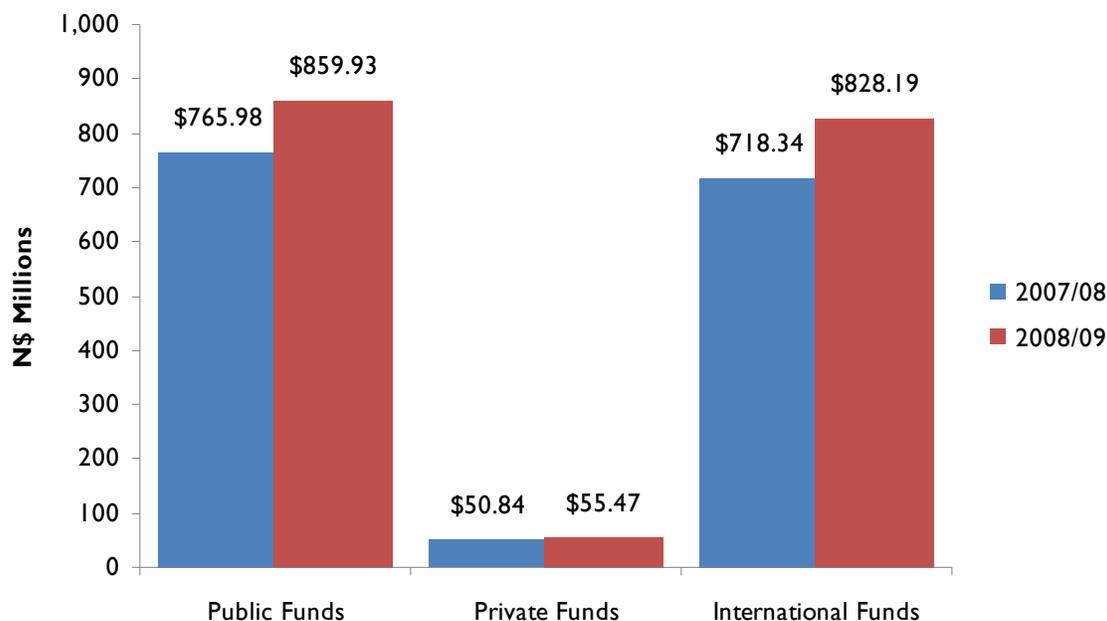


TABLE 5.3. SOURCES OF FUNDS FOR HIV/AIDS EXPENDITURE, 2007/08-2008/09, N\$ AND US\$ (MILLIONS)

Sources of Funds	2007/08			2008/09		
	N\$	US\$	percent	N\$	US\$	percent
Public funds	765.98	105.65	49.90	859.93	95.76	49.32
Private funds	50.84	7.01	3.31	55.47	6.18	3.18
International funds	718.34	99.08	46.79	828.19	92.23	47.50
Grand Total	1,535.16	211.75	100.00	1,743.59	194.16	100.00

The main sources of funding for HIV/AIDS-related activities in Namibia from 2007/08 to 2008/09 were donors, government, households, and other private funds (Table 5.4). It is important to note that NGOs and medical aid schemes mainly fall under the private source of funds category, in contrast to the NHA subaccount, which does not describe these entities as sources but as agents. Donor funds mainly came from international bilateral and multilateral organizations, funds from government came from the public domain, and funds from households were mostly OOP payments from households affected by HIV/AIDS and thus classified as private funds. The main sponsor of HIV/AIDS expenditures in 2007/08 and 2008/09 was the Namibian government, which provided nearly 50 percent of expenditures. Insurance companies contributed more than N\$68 million and N\$78 million, representing 4.4 percent and 4.5 percent in 2007/08 and 2008/09, respectively. OOP payments from households were approximately N\$33 million in 2007/08 and N\$35 million in 2008/09, representing about 2 percent of THE_{HIV} for each year (Table 5.4).

TABLE 5.4. TOTAL SPENDING BY FUNDING CATEGORY, N\$ AND US\$ (MILLIONS)

Category	2007/08			2008/09		
	N\$	US\$	percent	N\$	US\$	percent
Donor	471.78	65.07	30.73	471.11	52.46	27.02
Government	715.90	98.74	46.63	802.25	89.34	46.01
Household	32.65	4.50	2.13	34.85	3.88	2
Insurance	68.02	9.38	4.43	78.31	8.72	4.49
NGO	246.81	34.04	16.08	357.09	39.76	20.48
Grand Total	1,535.16	211.75	100.00	1743.59	194.16	100.00

Contributions from bilateral organizations accounted for more than two-thirds of the funding from international sources in 2007/08 and 2008/09, as shown in Table 5.5. In 2007/08, these bilateral organizations, including the U.S. Government, contributed more than N\$530 million (73.8 percent), and in 2008/09, more than N\$565 million (68.25 percent). Multilateral organizations, such as the UN and the Global Fund, contributed 24.33 percent in 2007/08 and 30.68 percent in 2008/09 of the total funds from international sources. Other donors, including foundations, contributed the least in terms of proportion – 1.83 percent in 2007/08 and 1.07 percent in 2008/09 (Table 5.5).

TABLE 5.5. SOURCES OF INTERNATIONAL FUNDS BY CATEGORY, 2007/08-2008/09, N\$ AND US\$ (MILLIONS)

Sources	2007/08			2008/09		
	N\$	US\$	percent	N\$	US\$	percent
Direct bilateral contributions	530.38	73.16	73.83	565.26	62.95	68.25
Multilateral contributions	174.78	24.11	24.33	254.08	28.29	30.68
Other donors (foundations)	13.18	1.82	1.83	8.85	0.99	1.07
Grand Total	718.34	99.08	99.99	828.19	92.23	100

5.4.2 COMPOSITION OF HIV/AIDS SPENDING

The main priority areas with regards to expenditure on HIV/AIDS-related activities in Namibia over the period 2007/08 to 2008/09 were prevention programs, treatment and care, orphans and vulnerable children (OVC), program management and administration, social protection and social services, creation of enabling environment, and HIV-related research, which did not include operations research. Among these key priorities, treatment and care activities took the largest proportion of total expenditure in both periods under review (Table 5.6 and figures 5.23 and 5.24). For instance, in 2007/08, activities embedded in treatment and care programs alone accounted for nearly 43.85 percent of total health and non-health expenditures related to HIV/AIDS, while in 2008/09, they accounted for 44.32 percent.

Expenditure on prevention programs was substantial and made up almost 32 percent of total expenditure in 2007/08 and 31 percent in 2008/09. (Refer to Table 5.8 and section 5.4.3 for a detailed description of what is included under the prevention category in the NASA.) Human resources, social protection and services, creation of enabling environment, and HIV-related research received less than 1 percent each of the total HIV/AIDS expenditure in both 2007/08 and 2008/09. For example, while only 0.57 percent of total expenditure was allocated to human resources development in 2007/08, there was no expenditure at all in 2008/09. It is important to note, however, that while the NASA findings indicate that expenditure on human resources may be less than 1 percent of total expenditure, HIV/AIDS-related human resources spending may have been embedded in other expenditure categories and further disaggregation was not always possible. Furthermore, disaggregation of training for HIV/AIDS personnel from general health training was often not possible due to data limitations. In addition, no expenditures were reported on HIV/AIDS-related research in 2007/08, and even in 2008/09 when some related activities took place, such activities represented only 0.05 percent of THE for HIV/AIDS. The following sections and tables offer a more detailed description of these areas, including human resources and social protection.

TABLE 5.6. TOTAL SPENDING ON KEY PRIORITIES, 2007/08-2008/09, N\$ AND US\$ (MILLIONS)

Key Areas of Expenditure	2007/08			2008/09		
	N\$	US\$	Percent	N\$	US\$	Percent
Prevention programs	490.98	67.72	31.98	535.40	59.62	30.71
Treatment and care components	673.12	92.84	43.85	772.72	86.05	44.32
OVC	232.95	32.13	15.17	320.83	35.73	18.40
Program management and administration	118.34	16.32	7.71	99.04	11.03	5.68
Human resources	8.70	1.20	0.57	-	-	-
Social protection and social services	6.28	0.87	0.41	5.60	0.62	0.32
Enabling environment	4.78	0.66	0.31	9.16	1.02	0.53
HIV/AIDS-related research	-	-	-	0.85	0.10	0.05
Grand Total	1,535.16	211.75	100	1,743.59	194.16	100

FIGURE 5.23. TOTAL EXPENDITURE BREAKDOWN BY INTERVENTION AREAS, 2007/08

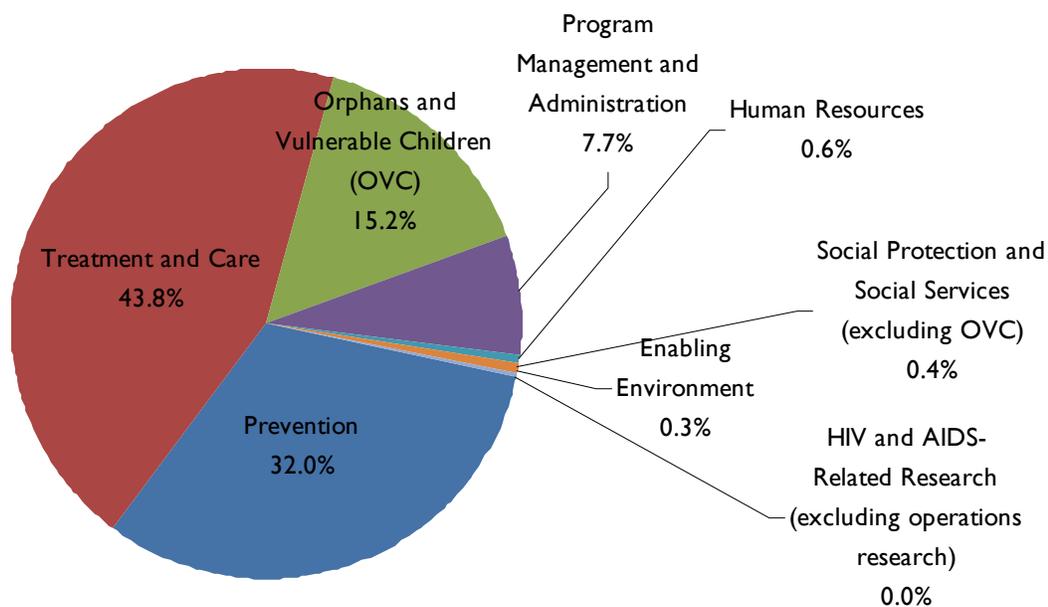
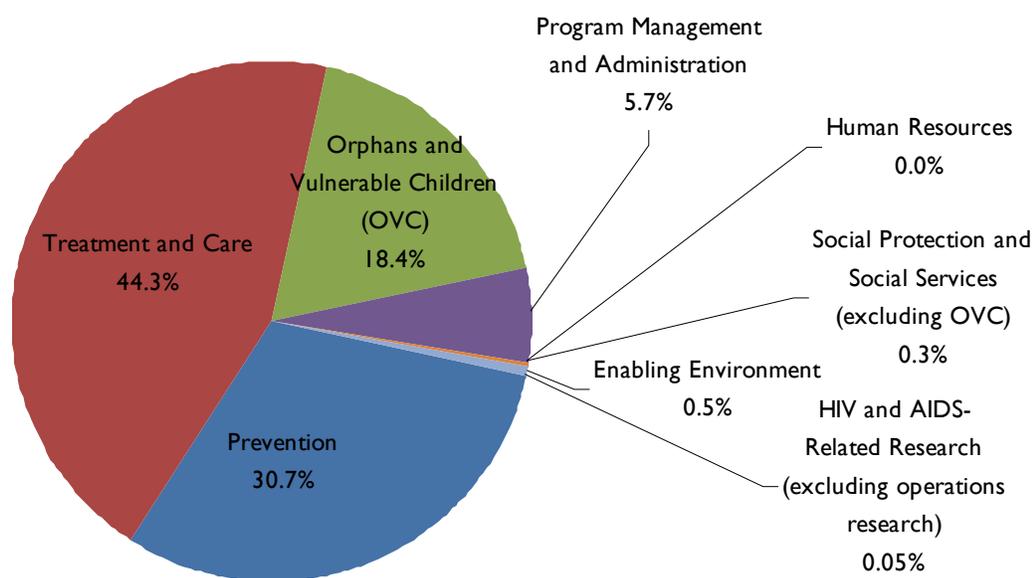


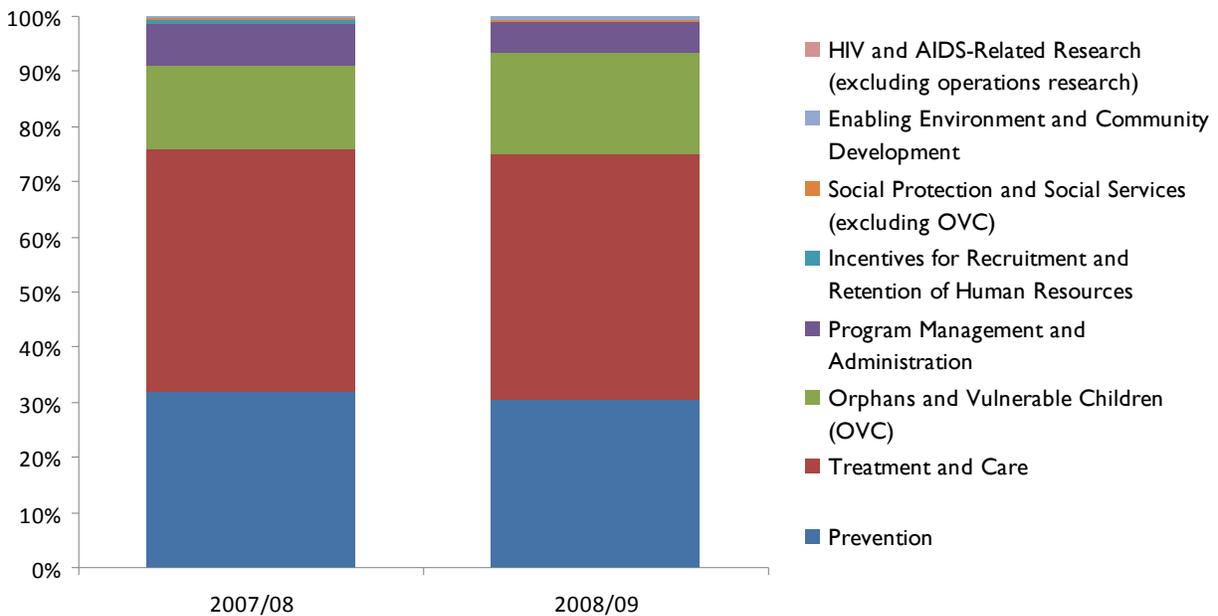
FIGURE 5.24. TOTAL EXPENDITURE BREAKDOWN BY INTERVENTION AREAS, 2008/09



Expenditure on prevention programs aimed at minimizing the spread of HIV/AIDS was nearly N\$450 million in 2007/08 and more than N\$535 million in 2008/09. Although the figure in 2008/09 was higher in absolute terms than that in 2007/08, indicating an increase of 9 percent, the proportion in total

spending actually decreased from 31.98 percent in 2007/08 to 30.71 percent in 2008/09 (Figures 5.25). On the other hand, expenditure on OVC was approximately N\$234 million in 2007/08, representing 15.17 percent, compared to more than N\$320 million in 2008/09, representing 18.40 percent of total expenditure. Expenditure on OVC programs increased by 37 percent from 2007/08 to 2008/09. Over the same period, there was a negative growth of about 10 percent in expenditure to social protection and social services, from more than N\$6 million in 2007/08 to N\$5.6 million in 2008/09.

FIGURE 5.25. PROPORTION SPENDING BY INTERVENTION AREAS, 2007/08–2008/09



Disaggregation of expenditure by funding sources from 2007/08 to 2008/09 indicates that international organizations have had a tremendous impact on HIV/AIDS-related activities in Namibia (Table 5.7). International organizations contributed more than N\$490 million (US\$67.72 million) in 2007/08, which increased to more than N\$533 million (US\$59.39 million) in 2008/09, for prevention programs. Funds from public sources for prevention programs were only N\$2 million in 2008/09. Prevention programs received no funds from public sources in 2007/08, nor did they receive any funds from the private sector for the entire period under review. The public sector accounted for the majority of total spending for treatment and curative care, spending as much as 85 percent in 2007/08 and 74 percent in 2008/09, which can be compared to 7 percent for private funds in both years and 7 percent and 16 percent for international funds for 2007/08 and 2008/09, respectively (figures 5.26 and 5.27).

TABLE 5.7. TOTAL SPENDING ON KEY PRIORITIES BY FUNDING SOURCE (MILLIONS N\$ AND US\$)

Key Areas of Expenditure	Public Funds				Private Funds				International Funds			
	07/08		08/09		07/08		08/09		07/08		08/09	
	(N\$)	(US\$)	(N\$)	(US\$)	(N\$)	(US\$)	(N\$)	(US\$)	(N\$)	(US\$)	(N\$)	(US\$)
Prevention programs	-	-	2.08	0.23	-	-	-	-	490.98	67.72	533.31	59.39
Treatment and care components	571.93	78.89	575.17	64.05	50.52	6.97	55.39	6.17	50.68	6.99	142.16	15.83
OVC	157.44	21.72	226.10	25.18	-	-	-	-	75.51	10.41	94.73	10.55
Program management and administration	36.61	5.05	56.57	6.30	0.07	0.01	0.08	0.01	81.66	11.26	42.39	4.72
Human resources	-	-	-	-	-	-	-	-	8.70	1.20	-	-
Social protection and social services	-	-	-	-	-	-	-	-	6.28	0.87	5.60	0.62
Enabling environment	-	-	-	-	0.25	0.04	-	-	4.53	0.62	9.16	1.02
HIV-related research (excluding operations research)	-	-	-	-	-	-	-	-	-	-	0.85	0.10
Grand Total	765.98	105.65	859.93	95.76	50.84	7.01	55.47	6.18	718.34	99.08	828.19	92.23

FIGURE 5.26. TOTAL SPENDING ON KEY PRIORITIES BY FUNDING SOURCE, 2007/08

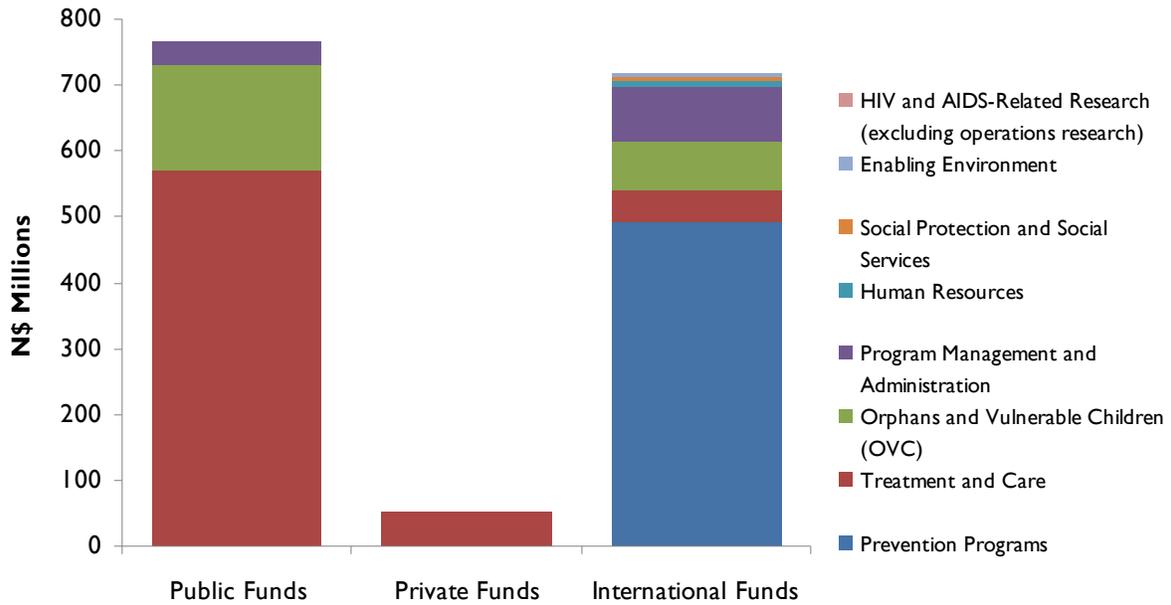
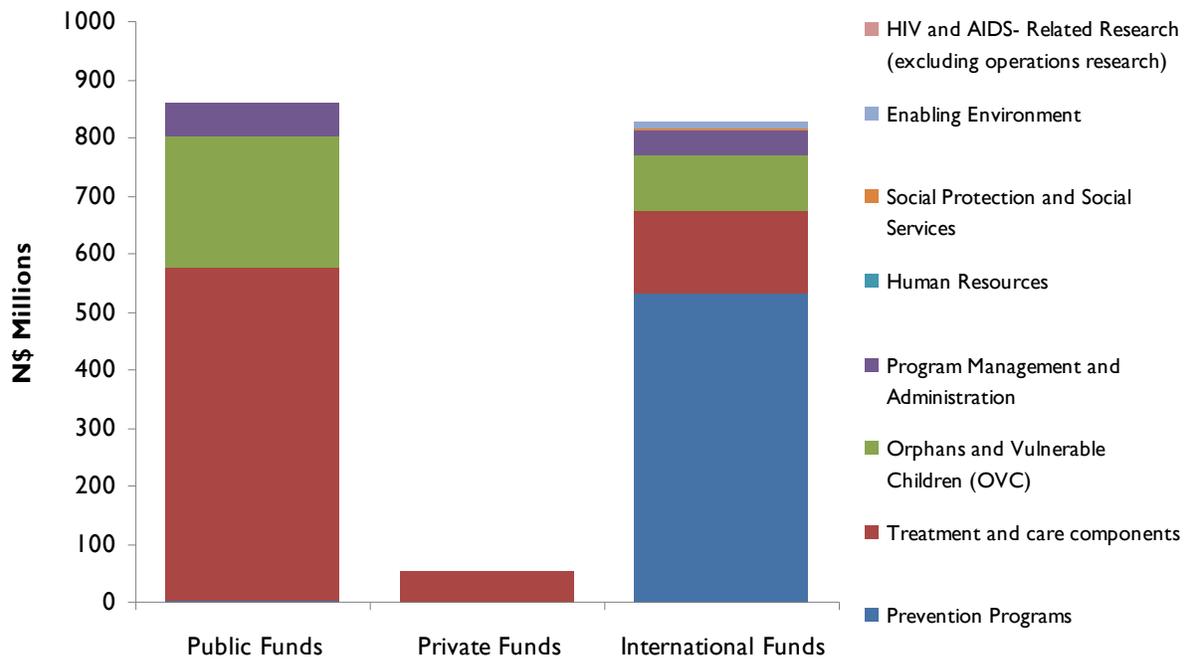


FIGURE 5.27. TOTAL SPENDING ON KEY PRIORITIES BY FUNDING SOURCE, 2008/09



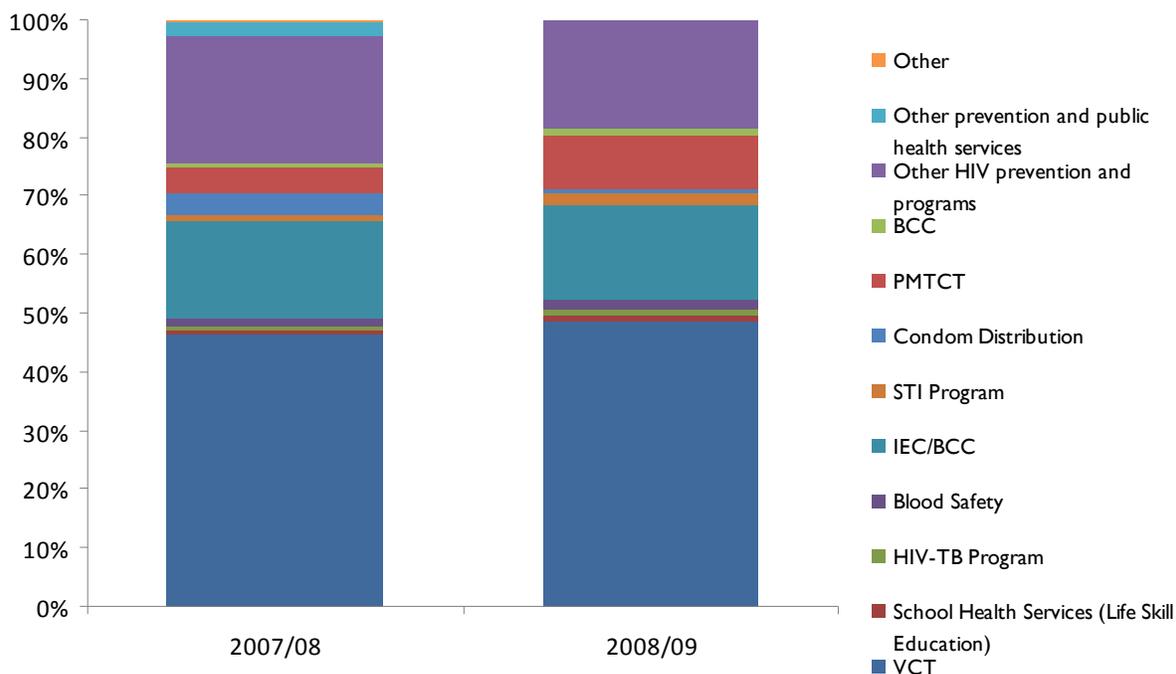
5.4.3 PREVENTION PROGRAMS SPENDING ACTIVITIES

During the two-year period, there were many prevention programs aimed at extenuating the spread of HIV/AIDS, including VCT, school health services (as part of school curriculum), blood safety, HIV-TB programs, condom distribution, and PMTCT (Table 5.8). On the whole, expenditure on VCT was 46.35 percent in 2007/08 and 59.74 percent in 2008/09 of total expenditures for HIV/AIDS. With the exception of public sector spending on BCC in 2008/09, all expenditures allied to prevention programs came from international sources. Despite the benefit of educating school children on preventing the spread of HIV/AIDS, school health services received only 1.2 percent of expenditures meant for prevention programs in 2008/09 – a marginal improvement from 0.6 percent in 2007/08 (Figure 5.28).

TABLE 5.8. PREVENTION SPENDING ACTIVITIES (MILLIONS N\$ AND US\$)

Prevention	2007/08					2008/09					
	Public	Private	International		Percent of Total	Public		Private	International		Percent of Total
			(N\$)	(US\$)		(N\$)	(US\$)		(N\$)	(US\$)	
VCT	-	-	227.59	31.39	46.35	-	-	-	261.11	29.08	59.74
School health services (Life skill education)	-	-	3.07	0.42	0.62	-	-	-	5.25	0.59	1.2
HIV-TB program	-	-	3.33	0.46	0.68	-	-	-	5.29	0.59	1.21
Blood safety	-	-	6.41	0.88	1.3	-	-	-	7.93	0.88	1.82
IEC/BCC	-	-	81.82	11.29	16.66	-	-	-	87.46	9.74	20.01
STI program	-	-	6.27	0.86	1.28	-	-	-	9.78	1.09	2.24
Condom distribution	-	-	18.14	2.50	3.69	-	-	-	3.59	0.40	0.82
PMTCT	-	-	19.99	2.76	4.07	-	-	-	48.33	5.38	11.06
BCC	-	-	4.07	0.56	0.83	2.084	0.23	-	6.26	0.70	1.91
Other HIV prevention and programs	-	-	106.81	14.73	21.75	-	-	-	98.29	10.94	18.36
Other prevention and public health services	-	-	11.32	1.56	2.3	-	-	-	-	-	-
Other	-	-	2.17	0.30	0.44	-	-	-	-	-	-
Total			490.98	67.72	100	2.084	0.23	-	533.31	59.39	100

FIGURE 5.28. PROPORTION SPENDING BY PREVENTION AREAS, 2007/08-2008/09



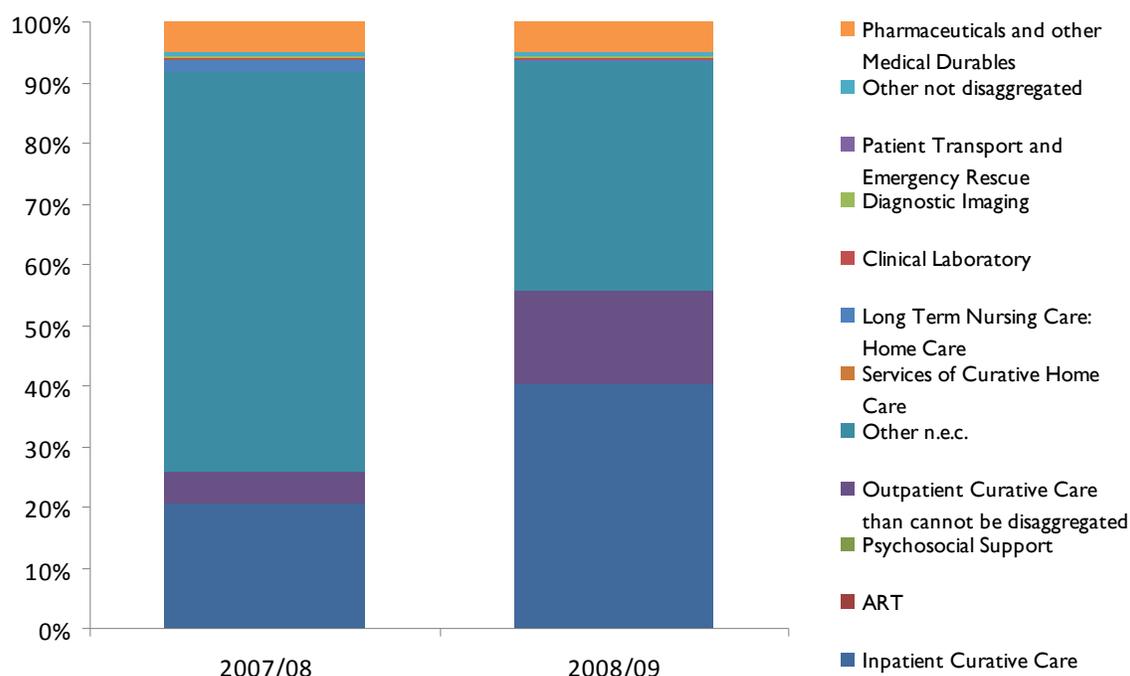
5.4.4 TREATMENT AND CARE SPENDING ACTIVITIES

Expenditure on treatment and care was distributed among all three major financing sources. While some activities received expenditure support from public and private sources, others received support only from international sources (Table 5.9). Expenditure on inpatient curative care came mainly from public and private sources in 2007/08, but all three financing sources contributed in 2008/09. Inpatient curative care accounted for 21 percent of all expenditure related to treatment and care in 2007/08, and this amount increased substantially to 40 percent in 2008/09 (Figure 5.29). Most of the expenditures in 2007/08 went to other care and treatment services not elsewhere classified (n.e.c.). Other activities related to this key priority area included ART, outpatient curative care that cannot be disaggregated, services of curative home care, patient transport and emergency rescue, pharmaceuticals, and other medical durables, among other activities.

TABLE 5.9. TREATMENT AND CARE SPENDING ACTIVITIES (MILLIONS N\$ AND US\$)

Treatment and Care	2007/08							2008/09						
	Public		Private		International		Percent of Total	Public		Private		International	Percent of Total	
	N\$	US\$	N\$	US\$	N\$	US\$		N\$	US\$	N\$	US\$			
Inpatient curative care	132.45	18.27	6.66	0.92	-	-	20.67	298.11	33.20	7.47	0.83	4.95	0.55	40.19
ART	-	-	-	-	0.11	0.01	0.02	-	-	-	-	-	-	-
Psychosocial support	-	-	-	-	0.45	0.06	0.07	-	-	-	-	0.07	0.01	0.01
Outpatient curative care that cannot be disaggregated	-	-	-	-	35.58	4.91	5.29	-	-	-	-	119.46	13.30	15.46
Other n.e.c	417.93	57.65	23.04	3.18	2.51	0.35	65.88	251.45	28.00	24.62	2.74	14.84	1.65	37.65
Services of curative home care	-	-	-	-	-	-	-	-	-	-	-	0.02	0.00	0
Long-term nursing care: home care	-	-	-	-	12.04	1.66	1.79	-	-	-	-	2.82	0.31	0.37
Clinical laboratory	2.76	0.38	0.49	0.07	-	-	0.48	3.39	0.38	0.60	0.07	-	-	0.52
Diagnostic imaging	1.49	0.21	0.26	0.04	-	-	0.26	1.70	0.19	0.30	0.03	-	-	0.26
Patient transport and emergency rescue	0.20	0.03	0.04	0.00	-	-	0.04	0.20	0.02	0.04	0.00	-	-	0.03
Other not disaggregated	2.57	0.35	0.45	0.06	-	-	0.45	3.50	0.39	0.62	0.07	-	-	0.53
Pharmaceuticals and other medical durables	14.53	2.00	19.57	2.70	-	-	5.07	16.82	1.87	21.75	2.42	-	-	4.99
Total	571.93	78.89	50.52	6.97	50.68	6.99	100	575.17	64.05	55.39	6.17	142.16	15.83	100

FIGURE 5.29. PROPORTION SPENDING BY TREATMENT AREAS, 2007/08–2008/09



5.4.5 ORPHANS AND VULNERABLE CHILDREN

Spending on OVC was allocated to four main activities: education, basic health care, other social services, and other nondisaggregated activities. For both years, education, basic health care, and other social services were funded exclusively by international donors. All financing sources contributed to OVC spending through other nondisaggregated activities in one or both years. As much as 96 and 95 percent of spending on OVC went to nondisaggregated activities in 2007/08 and 2008/09, respectively (Table 5.10).

TABLE 5.10. TOTAL SPENDING ON OVC (MILLIONS N\$ AND US\$)

	2007/08						2008/09					
	Public		Private	International		Percent of Total	Public	Private		International		Percent of Total
	(N\$)	(US)		(N\$)	(US)			(N\$)	(US)	(N\$)	(US)	
Education	-	-	-	3.93	0.54	1.69	-	-	-	4.75	0.53	1.48
Basic health care	-	-	-	0.07	0.01	0.03	-	-	-	-	0.00	-
Other social services	-	-	-	6.20	0.86	2.66	-	-	-	9.94	1.11	3.1
Other non-disaggregated	157.44	21.72	-	65.30	9.01	95.62	-	226.10	25.18	80.05	8.91	95.42
Total	157.44	21.72	-	75.51	10.41	100		226.10	25.18	94.73	10.55	100

5.4.6 SOCIAL PROTECTION AND SOCIAL SERVICES

NASA focuses on three main areas in terms of social protection and social services for HIV/AIDS: nutritional support programs, HIV/AIDS-specific income-generating projects, and other miscellaneous programs (Table 5.11). All funding for social protection and social services came from international organizations (both bilateral and multilateral). Expenditures related to nutritional support programs accounted for 8 percent of total expenditure on social protection and social services in 2007/08 and 15 percent in 2008/09, representing a 7-percent increase in spending. Expenditures related to other n.e.c. accounted for the vast majority of total expenditure in this key area (90 percent in 2007/08 and 84 percent in 2008/09).

TABLE 5.11. SOCIAL PROTECTION AND SOCIAL SERVICES (EXCLUDING OVC) (MILLIONS N\$ AND US\$)

	2007/08					2008/09				
	Public	Private	International		Percent of Total	Public	Private	International		Percent of Total
			(N\$)	(US)				(N\$)	(US)	
Nutritional program	-	-	0.52	0.07	8.32	-	-	0.82	0.09	14.73
HIV/AIDS-specific income-generating projects	-	-	0.09	0.01	1.38	-	-	0.08	0.01	1.34
Other n.e.c.	-	-	5.67	0.78	90.3	-	-	4.70	0.52	83.92
Total	-	-	6.28	0.87	100	-	-	5.60	0.62	100

5.4.7 PROGRAM MANAGEMENT AND ADMINISTRATIVE STRENGTHENING

Funding for activities associated with program management and administration was distributed among the major financing sources. Health administration and health insurance accounted for 64 percent of expenditure in this area in 2007/08, which decreased substantially to 28 percent in 2008/09. Activities allied to capital formation received 59 percent of total expenditures in 2008/09 as compared to 29 percent in 2007/08 (Table 5.12).

TABLE 5.12. PROGRAM MANAGEMENT SPENDING ACTIVITIES (MILLIONS N\$ AND US\$)

	2007/08							2008/09						
	Public		Private		International		Percent of Total	Public		Private		International		Percent of Total
	(N\$)	(US)	(N\$)	(US)	(N\$)	(US)		(N\$)	(US)	(N\$)	(US)	(N\$)	(US)	
Surveillance	-	-	-	-	-	-	-	-	-	-	-	0.82	0.09	0.83
Health administration and health insurance	3.00	0.41	-	-	72.26	9.97	63.59	2.92	0.32	-	-	25.14	2.80	28.33
Not specified by kind	0.10	0.01	0.07	0.01	8.47	1.17	7.3	0.12	0.01	0.08	0.01	11.48	1.28	11.79
Capital formation	33.51	4.62	-	-	0.93	0.13	29.11	53.54	5.96	4.94	0.55	-	-	59.05
Total	36.61	5.05	0.07	0.01	81.66	11.26	100	56.57	6.30	5.02	0.56	37.45	4.17	100

5.4.8 HUMAN RESOURCES AND RETENTION INCENTIVES

Table 5.13 indicates that the only activity related to human resource development was education and training of health personnel. These activities took place in 2007/08 with the financial support of international donors and cost N\$8.7 million. As previously mentioned, the figures presented here for human resource and retention incentives may represent underestimates for several reasons. There may have been many cases where HIV/AIDS-related human resources spending was embedded in other expenditure categories and therefore not included. Furthermore, disaggregation of training for HIV/AIDS personnel from general health training was often not possible due to data limitations. This may have contributed to an underestimation for HIV/AIDS-specific human resource spending.

TABLE 5.13. HUMAN RESOURCES DEVELOPMENT SPENDING (MILLIONS N\$ AND US\$)

	2007/08					2008/09				
	Public	Private	International		Percent of Total	Public	Private	International		Percent of Total
			(N\$)	(US)				(N\$)	(US)	
Education and training of health personnel	-	-	8.70	1.20	100					
Total	-	-	8.70	1.20	100	-	-	-	-	

5.4.9 ENABLING ENVIRONMENT

NASA also tracks expenditures dedicated to programs that promote human rights, advocacy and an enabling environment for HIV/AIDS. Activities for human rights formed the majority of expenditures earmarked for creation of enabling environment, comprising 76 percent in 2007/08 and 52 percent in 2008/09, which represents a substantial decrease in funding. Activities on advocacy were supported only by international funds and accounted for 24 percent in 2007/08 and 47 percent in 2008/09 (Table 5.14).

TABLE 5.14. ENABLING ENVIRONMENT SPENDING (MILLIONS N\$ AND US\$)

	2007/08						2008/09				
	Public	Private		International		Percent of Total	Public	Private	International		Percent of Total
		(N\$)	(US)	(N\$)	(US)				(N\$)	(US)	
Advocacy	-	-		1.17	0.16	24.38	-	-	4.27	0.48	46.66
Human rights	-	0.25	0.04	3.36	0.46	75.62	-	-	4.73	0.53	51.71
AIDS-specific institutional development	-			-	-	-	-	-	0.15	0.02	1.64
Total	-	0.25	0.04	4.53	0.62	100	-	-	9.16	1.02	100

5.4.10 HIV/AIDS-RELATED RESEARCH

Non-health research was the only activity related to spending on HIV/AIDS-related research. This activity cost N\$853,000 and took place in 2008/09, as shown in Table 5.15.

**TABLE 5.15. SPENDING ON HIV/AIDS-RELATED RESEARCH (EXCLUDING OPERATIONS)
(MILLIONS N\$ AND US\$)**

	2007/08				2008/09				
	Public	Private	International	Percent of Total	Public	Private	International		Percent of Total
							(N\$)	(US)	
Non-health research	-	-	-	-	-	-	0.85	0.10	100
Total	-	-	-	-	-	-	0.85	0.10	100

5.4.11 FINANCING AGENTS

The Namibian government was the major financing agent of HIV/AIDS funding in 2007/08 and 2008/09. Government agencies controlled more than N\$1.06 billion (US\$ 146.7 million), or 69 percent, of funding in 2007/08 and N\$1.2 billion (US\$ 128.4 million), or 66 percent, in 2008/09. Financing agents in the private sector managed 28 percent of total expenditure on HIV/AIDS-related activities in 2007/08, and this amount increased to 32 percent in 2008/09 (Table 5.16 and Figures 5.30 and 5.31). OOP payments from people directly affected by HIV/AIDS accounted for slightly more than 2 percent of total spending in 2007/08 and slightly less than 2 percent in 2008/09. Financing agents from the rest of the world, as well as others not specified, spent less than 1 percent of total expenditure on HIV/AIDS in 2007/08 and 2008/09.

TABLE 5.16. EXPENDITURE BY FINANCING AGENTS, 2007/08-2008/09 (N\$ AND US\$)

Agent	2007/08			2008/09		
	N\$	US\$	Percent	N\$	US\$	Percent
Government	1,063,866,484.40	146,740,204.74	69.300	1,152,988,102.09	128,395,111.59	66.127
Private sector*	436,427,512.83	60,196,898.32	28.429	555,469,159.42	61,856,253.83	31.858
Household OOP	32,645,914.99	4,502,884.83	2.127	34,846,200.27	3,880,423.19	1.999
Rest of the world	2,089,815.60	288,250.43	0.136	268,783.80	29,931.38	0.015
Not specified by any kind	125,838.00	17,356.97	0.008	22,510.00	2,506.68	0.001
Grand Total	1,535,155,565.82	211,745,595.29	100	1,743,594,755.58	194,164,226.68	100

* It is important to note that the contribution of the private sector to HIV/AIDS described in this table is mainly from medical aid schemes. In addition, NGOs are classified as part of the private sector and can be local or international.

FIGURE 5.30. PROPORTION OF TOTAL EXPENDITURE BY FINANCING AGENTS, 2007/08

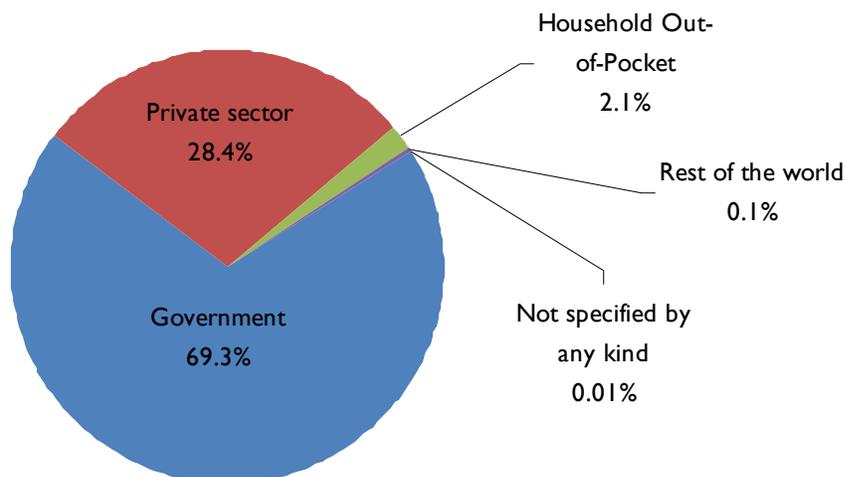
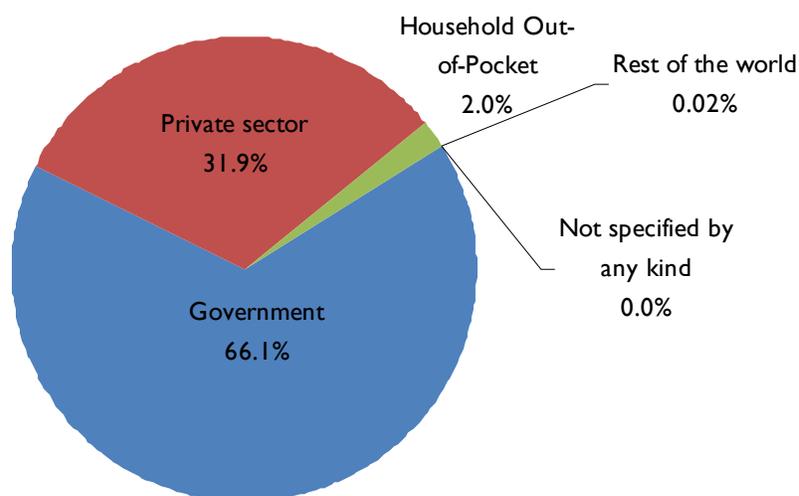


FIGURE 5.31. PROPORTION OF TOTAL EXPENDITURE BY FINANCING AGENTS, 2008/09



5.4.12 SERVICE PROVIDERS

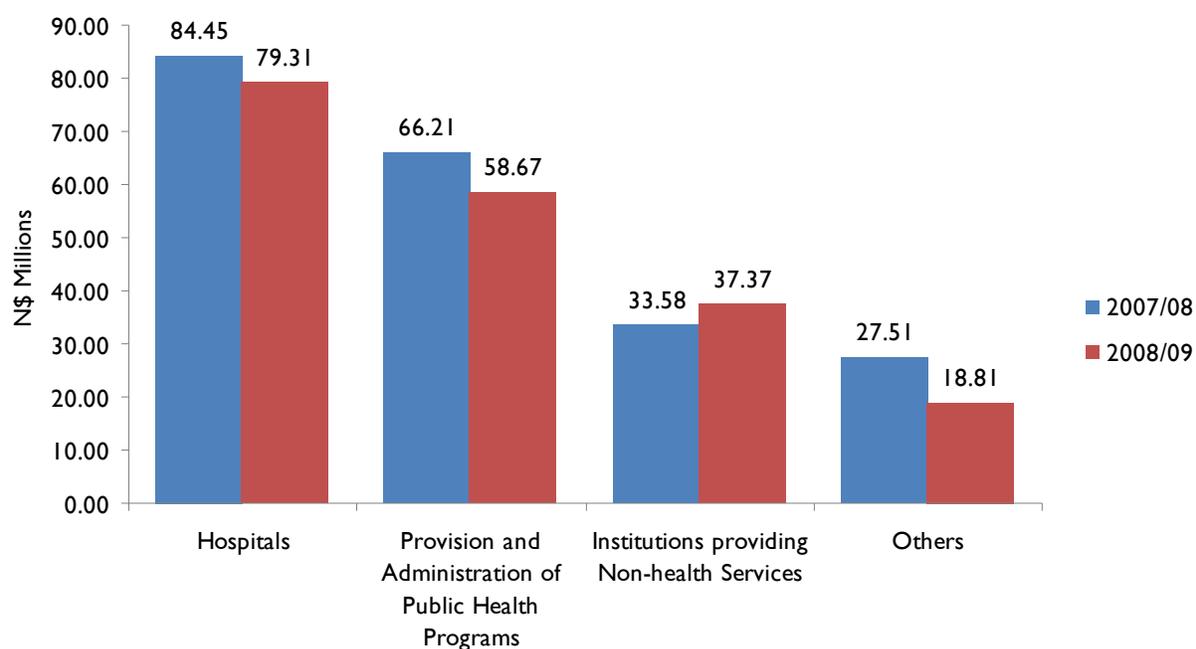
The service providers that made substantial contributions to HIV/AIDS in Namibia include hospitals, providers of ambulatory health care, general health administration and insurance, and institutions providing non-health-related services. Provision and administration of public health programs also provided substantial spending on HIV and related activities during FY 2007/08 and 2008/09. Hospitals, both public and private, provided nearly 40 percent of services in 2007/08, and this percentage increased marginally to 41 percent in 2008/09. Expenditure related to provision and administration of health-related programs was N\$480 million (US\$66.2 million), or 31 percent, of total HIV spending in 2007/08, while the provision of this service brought in its wake expenditure of N\$526.9 million (US\$58.7 million), or 30 percent, of total expenditure in 2008/09 (Table 5.17 and Figure 5.32). Institutions providing non-

health services provided 16 percent of services in 2007/08 and 19 percent in 2008/09. Contributions from the rest of the world and providers not specified by any kind each made less than 1 percent of total expenditure in 2007/08 and 2008/09.

TABLE 5.17. EXPENDITURE BY SERVICE PROVIDERS, 2007/08-2008/09 (N\$ AND US\$)

	2007/08			2008/09		
	N\$	US\$	%	N\$	US\$	%
Hospitals	612,245,227.82	84,447,617.63	39.88	712,162,201.71	79,305,367.67	40.84
Nursing and residential care facilities	56,042.94	7,730.06	0.00	79,326.89	8,833.73	0.00
Providers of ambulatory health care	78,588,690.11	10,839,819.33	5.12	73,461,945.98	8,180,617.59	4.21
Retail sale and other providers of medical goods	34,100,923.76	4,703,575.69	2.22	38,567,875.44	4,294,863.63	2.21
Provision and administration of public health programs	479,990,315.77	66,205,560.80	31.27	526,869,611.44	58,671,448.94	30.22
General health administration and insurance	72,256,261.25	9,966,380.86	4.71	27,850,296.76	3,101,369.35	1.60
Rest of the world	14,115,750.00	1,947,000.00	0.92	13,927,980.00	1,551,000.00	0.80
Institutions providing non-health services	243,485,130.10	33,584,155.88	15.86	335,610,985.30	37,373,160.95	19.25
Providers not specified by any kind	317,224.08	43,755.04	0.02	15,064,532.06	1,677,564.82	0.86
Grand Total	1,535,155,565.82	211,745,595.29	100	1,743,594,755.58	194,164,226.68	100

FIGURE 5.32. SERVICE PROVIDERS OF NATIONAL HIV RESPONSE 2007/08-2008/09 (MILLIONS US\$)



5.4.13 COSTED NATIONAL RESPONSE (MTP III) AND ACTUAL SPENDING

In comparing the costed national response (MTP III) to the actual expenditure, the results show that for all the categories, with the exception of enabling environment in 2007/08, the actual expenditure was higher than what was budgeted for (Table 5.20). In all categories, prevention showed the largest disparity in both years followed by care and treatment (Figures 5.33 and 5.34). As such, the NASA may allow for more accurate budgeting of the national response to the HIV/AIDS epidemic in Namibia.

TABLE 5.20. COMPARISON OF COSTED NATIONAL HIV/AIDS RESPONSE (MTP III PRIORITIES) AND ACTUAL SPENDING (MILLIONS N\$ AND US\$)

MTP III Priority	2007/08						2008/09					
	Costed National Response		Actual Spending		Financing Gap		Costed National Response		Actual Spending		Financing Gap	
	N\$	US\$	N\$	US\$	N\$	US\$	N\$	US\$	N\$	US\$	N\$	US\$
Enabling environment	7.82	1.08	4.78	0.66	3.04	0.42	7.82	0.87	9.16	1.02	(1.34)	(0.15)
Prevention	193.53	26.69	490.98	67.72	(297.45)	(41.03)	196.40	21.87	535.40	59.62	(338.99)	(37.75)
Equal access to treatment, care & support	452.09	62.36	673.12	92.84	(221.03)	(30.49)	486.64	54.19	772.72	86.05	(286.08)	(31.86)
Impact mitigation services	47.75	6.59	239.22	33.00	(191.47)	(26.41)	88.50	9.86	326.43	36.35	(237.92)	(26.49)
Integrated and coordinated program management at all levels	36.23	5.00	127.04	17.52	(90.81)	(12.53)	39.18	4.36	99.89	11.12	(60.71)	(6.76)
Total	737.42	101.71	1,535.16	211.75	(797.73)	(110.03)	818.55	91.15	1,743.59	194.16	(925.05)	(103.01)

Note: Figures in parentheses show overspending.

FIGURE 5.33. COSTED NATIONAL HIV/AIDS RESPONSE AND ACTUAL SPENDING, 2007/08 (N\$)

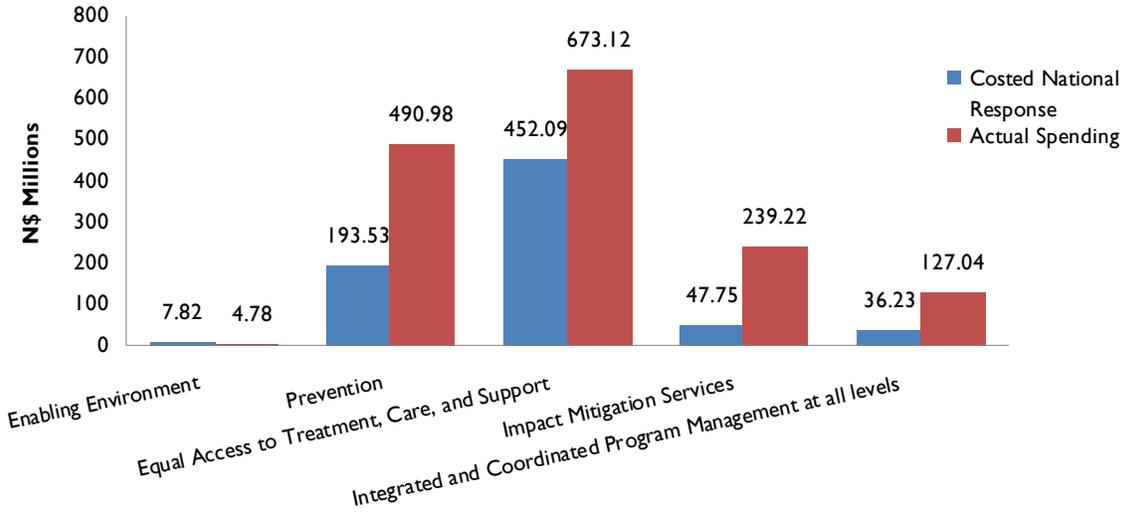
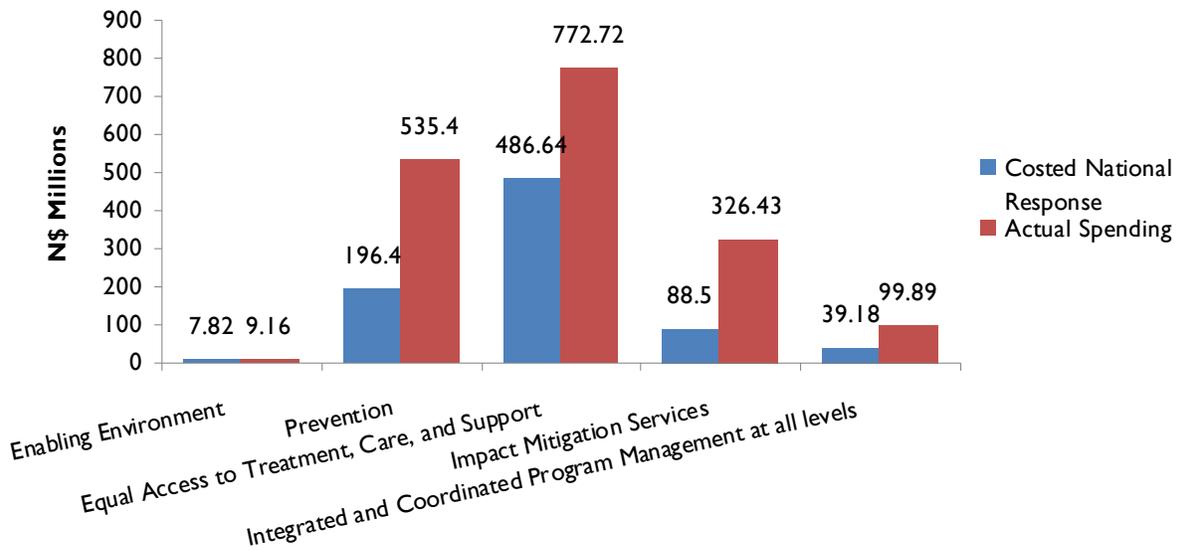


FIGURE 5.34. COSTED NATIONAL HIV/AIDS RESPONSE AND ACTUAL SPENDING, 2008/09 (N\$)



6. CONCLUSION AND RECOMMENDATIONS

The health system in Namibia faces several challenges, including inequity in access, high HIV/AIDS prevalence and incidence rates, and rising maternal and child mortality. This underscores the need to develop a fiscally sustainable, equitable, and efficient approach to financing health services.

Namibia has been conducting health resource tracking using the NHA framework since 2001, producing annual expenditure estimates for the past eight years. This affords policymakers evidence to guide decisions about resource allocation and health financing reform. The NHA has been instrumental to date in guiding Namibia's policy decisions and, in particular, the preparation of the National Health Policy. This resource tracking activity combined the third round of NHA with the estimation of NHA subaccounts for HIV/AIDS and RH as well as the implementation of the first round of the NASA. It covers the fiscal years 2007/08 and 2008/09, and is intended to provide base expenditure estimates for developing a health care financing strategy in line with National Health Policy recommendations. This report reveals some important findings that can help Namibia prepare for a more equitable and sustainable health system.

6.1 OVERALL HEALTH SPENDING

In 2008/09, THE in Namibia was approximately N\$4.9 billion (US\$550.7 million), compared to N\$2.2 billion (US\$243.2 million) in 2001/02, representing a growth of more than 120 percent. Per capita expenditure has continued to increase, from N\$1193 (US\$133) in 2001/02 to N\$2410 (US\$268) in 2008/09. THE as a percentage of GDP increased steadily from 2001/02, reaching a peak in 2004/05 of 7.6 percent before falling to 6.8 percent in 2008/09.

The central government continued to be the major financier of THE, contributing 54 percent of THE in 2008/09. In absolute terms, total central government spending on health increased from N\$1.382 billion (in 2008/09 N\$) in 2001/02 to N\$2.662 billion in 2008/09. Central government spending as a percentage of THE, however, decreased from 63 percent in 2001/02, largely due to influxes of donor spending. The substantial increase in donor contributions from 4 percent of THE in 2001/02 to nearly one-third of THE in 2008/09 raises questions about long-term sustainability. This issue demands immediate attention as Namibia will require a sustainability strategy to address any potential forthcoming decline in donor spending.

Namibia, like most other countries in sub-Saharan Africa, was a signatory of the Abuja declaration in which governments committed to allocate 15 percent of their national budgets to health. To this end, government spending on health as a percentage of total government spending rose from 11.7 percent in 2001/02 to 14.7 percent in 2007/08, but declined slightly to 14.2 percent in 2008/09.

The majority of funds in the health sector continued to be managed by the public sector, which controlled 68 percent of health spending in 2008/09, followed by the private sector at 22 percent. However, the role of donors and NGOs as managers of THE grew by 13 percent between 2007/08 and 2008/09, with most of them managing HIV/AIDS funds. This illustrates the need to ensure that programs supported through NGOs are efficiently aligned with country strategies and plans.

Public facilities consumed 37 percent of THE, followed by private facilities, which included chemists, at 32 percent. The high expenditures at private facilities necessitates the need to fully engage this sector in all aspects of policy formulation but more so in the development of a private-public sector partnership framework.

The significant role of the private health sector in the overall health market underscores the need for strong referral systems and public-private collaboration mechanisms. It also indicates the need for effective regulatory environments that have the capability to certify high-quality private sector practitioners and facilities.

6.2 RH HEALTH SPENDING

Nearly 90 percent of THE_{RH} was funded by the central government in 2008/09, down slightly from 93 percent in 2007/08. The total RH expenditure (THE_{RH}) was estimated to be N\$583 million (US\$65 million) in 2007/08, declining to N\$508 million (US\$57 million) in 2008/09, and bringing RH to only 10 percent of the THE in 2008/09.

The decline in RH spending has occurred as maternal and child mortality rates are increasing, especially among poor, remote, and uneducated populations (Table 6.1).

TABLE 6.1. NAMIBIAN MATERNAL AND CHILD MORTALITY RATES 2000, 2007

	2000 NDHS	2007 NDHS
Maternal Mortality Rate (per 100,000 live births)	269	449
Infant Mortality Rate (per 1000)	38	46
Under 5 Mortality Rate (per 1000)	62	69
Neonatal (per 1000)	20	24
Post-neonatal (per 1000)	18	22

Like most countries, Namibia's maternal and child mortality rates are correlated with socioeconomic indicators. Namibian mothers with higher education and income achieve better maternal and child health outcomes. Child mortality is consistently higher in sparsely populated rural areas as compared to urban areas. This is particularly relevant as 10 percent of households live more than three hours from the nearest government facility and 60 percent live within one hour (MoHSS 2006).

Namibia's elevated maternal and child mortality rates reflect the country's high level of inequality. To achieve the MDGs for maternal and child mortality, Namibia has developed a Reproductive Health Roadmap to strengthen availability, access, and provision of quality maternal and child health services, surveillance, referral mechanisms, and monitoring and evaluation. The roadmap is estimated to cost N\$6.4 billion (US\$717.2 million) over five years (2009–2014) and calls for steep increases in RH spending, from N\$633 million (US\$70.5 million) in 2010 to N\$908 million (US\$101.1 million) in 2014.

Although donor contributions for RH increased from 3.4 percent of total RH expenditure (N\$19.8 million, US\$2.2 million) in 2007/08 to 7.1 percent (N\$35.8 million, US\$4.0 million) in 2008/09, a reduction occurred in public sector funding of RH, from 93.3 percent (N\$544 million, US\$61 million) to 89.2 percent (N\$453 million, US\$50 million) of THE_{RH} between the two reference years. If Namibia is to implement its roadmap, it will need to place a much stronger emphasis on RH using a combination of several sustainable methods such as HIV/AIDS and RH integration, public-private sector collaboration, and integration of RH services into existing and future medical aid schemes.

6.3 HIV/AIDS SPENDING

6.3.1 NHA HIV/AIDS SUBACCOUNT

HIV/AIDS continues to place a heavy burden on the health system, with N\$1.407 billion (US\$156.8 million), or approximately 28.5 percent of THE, being spent on HIV in 2008/09. In 2007/08, N\$1.417 billion (US\$157.8 million), or 30.1 percent of THE, was spent on HIV. HIV/AIDS health spending per person living with HIV/AIDS remained fairly constant: N\$8,120 (US\$904) per year in 2007/08 to N\$8,083 (US\$900) in 2008/09.

HIV/AIDS spending is reliant on donor funds. Slightly more than half (51 percent) of HIV/AIDS-related expenditures was financed by external donors in 2008/09, while the public sector financed 45.5 percent of the response.

Between 2007/08 and 2008/09, donor funding for HIV/AIDS increased from N\$686 million (US\$76.4 million) to N\$719 million (US\$80.0 million), a change of nearly 5 percent. Public sector contributions to HIV/AIDS contracted by a similar amount, from N\$675 million to N\$634 million (US\$75.2 to US\$70.6 million), raising concerns of sustainability of HIV/AIDS funding, especially as donor spending for HIV/AIDS may decline given Namibia's upper middle-income status. Services such as counseling and testing, which are heavily funded by the President's Emergency Plan for AIDS Relief, will require rapid increases in domestic funding to fulfill the national HIV/AIDS strategy.

Although the private sector is a major source of general health spending, its role in financing HIV/AIDS is minimal, at less than 4 percent. This may signal that the private sector may have been "crowded" out with the public and donor subsidization.

The public sector continues to manage the largest share of THE_{HIV} at 70 percent in 2008/09 followed by donors and NGOs at 27 percent. However, the share of the public sector as a manager of HIV/AIDS health spending has decreased by 6 percent while that of donors and NGOs has increased by 21 percent between 2007/08 and 2008/09.

Public health facilities consumed 50 percent of THE_{HIV} followed by provision and administration of public health programs at 37 percent in 2008/09. Only 9 percent of THE_{HIV} was spent in private facilities (including chemists), a proportion of which has remained constant between 2007/08 and 2008/09.

Approximately one-third of THE_{HIV} was spent on outpatient care in 2008/09 while 46 percent was spent on prevention and public health programs. This represents an increase of 21 percent from the 2007/08 estimate and reflects government and stakeholder commitments to shift funding to cost-effective HIV-prevention activities.

6.3.2 NASA

A breakdown of the total expenditure by intervention areas shows that the bulk of funding was spent on treatment and care activities. In 2007/08 activities embedded in treatment and care programs alone accounted for nearly 43.8 percent of total expenditure while in 2008/09 these activities accounted for 44.3 percent. This was followed by expenditure on prevention programs, which made up nearly 32 percent of total expenditure in 2007/08 and 31 percent in 2008/09. Expenditure on human resources, social protection and services, creation of enabling environment, and HIV-related research (the non-health component) did not seem to be a priority area for HIV/AIDS as all these areas received less than 1 percent of total expenditure in 2007/08 and 2008/09, respectively.

It is worth highlighting that in 2007/08 only 0.57 percent of total expenditure was allotted to human resources development, and no expenditure was made in this category in 2008/09. This meant that there was no allocation of resources for training or capacity building of personnel attached to HIV/AIDS-related activities. Again research related to HIV/AIDS had no place on the expenditure list in 2007/08, and although some research was undertaken in 2008/09, spending only represented 0.05 percent of total expenditure for that year.

Disaggregation of expenditure by funding sources indicates that international organizations contributed more than N\$490 million (US\$67.6 million) in 2007/08 and increased this amount to more than N\$533 million (US\$59.3 million) in 2008/09 for prevention programs. Public sources contributed a minimal amount towards prevention programs: only N\$2 million (US\$223,000) in 2008/09 and nothing in 2007/08. No private funds were contributed over the period under review for prevention programs. This raises sustainability issues with regards to prevention programs given the unpredictability of external sources. The bulk of expenditure was on VCT, which formed 46.4 percent of the total expenditure on prevention in 2007/08 and 59.7 percent in 2008/09.

Expenditure on treatment and care was financed mainly by public funds, which accounted for 85 percent of the total in 2007/08 and 74 percent in 2008/09, compared to only 7 percent for treatment and care from private funds in both periods under review and between 7 and 18 percent from international funds. Due to the low level of disaggregation, 66 percent, or most of the expenditure, in 2007/08 and 38 percent in 2008/09 went to other treatment and care services not elsewhere classified.

The most important financing agents came from government sources, and these agents contributed 69 percent to total spending in HIV/AIDS-related activities in 2007/08 and 66 percent in 2008/09. Financing agents from the private sector contributed 28 percent and 32 percent by way of proportion in total expenditure in 2007/08 and 2008/09, respectively. OOP payments contributed 2 percent of total expenditure in both periods under review. HIV/AIDS is endemic and the expenditure pattern revealed here is positive in that government has the ultimate responsibility of encouraging activities and programs that curb the spread of the disease and, by extension, possible unwanted outcomes from HIV/AIDS; therefore, it is encouraging that financing agents from government sources continued to account for a substantial portion of HIV-related expenditure.

Major service providers that contributed substantially to HIV/AIDS expenditure in Namibia included hospitals, providers of ambulatory health care, general health administration insurance, and institutions providing non-health-related services, among others. The major player among service providers was hospitals (both public and private), and these contributed 40 percent and 41 percent of total expenditure on HIV/AIDS in 2007/08 and 2008/09, respectively. Expenditure related to provision and administration of health-related programs was 31 percent of total HIV spending in 2007/08 and 30 percent in 2008/09.

In comparing the costed national response to the actual expenditure, the results show that in 2007/08, for all categories except enabling environment, the actual expenditure was higher than what was budgeted. This raises two key issues. First, the financial burden of the epidemic is enormous given that most of the other key areas, with exception of prevention and care and treatment, lacked significant funding. This will require that immediate steps be made to mobilize funds to support these programs. Second, the results of the Namibia NASA could serve as a baseline for future resource allocation to the various categories under the national response.

6.4 FROM EVIDENCE TO POLICY

This resource tracking exercise provides snapshots of the flow of funds in the health sector. As such, it points to financial vulnerabilities in the health system as well as areas where investments are not in line with national priorities. Several key recommendations emerge from this joint NHA/NASA analysis:

- In preparing for a potential decline in international financial support for health, Namibia must find ways to sustain public sector commitments to the health sector and ensure that any external spending is aligned with country strategies.
- The public sector must strengthen collaboration with the private health sector, which accounted for approximately one-third of health expenditures in 2007/08 and 2008/09.
- Half of HIV/AIDS spending in Namibia is currently financed by donors. This raises questions about how Namibia's HIV/AIDS response will be financed should donors withdraw support. Hence, there is an immediate need to explore innovative ways of raising and utilizing domestic resources, particularly for prevention programs.
- Namibia must shore up investments in RH, especially among poor and remote groups, which bear the heaviest burden of rising maternal and child mortality.
- More resources need to be allocated to the non-health components of HIV/AIDS-related activities.
- The NHA-NASA crosswalk should continue to be utilized in future resource tracking exercises, and in those years in which the NHA is not conducted, a full NASA should be conducted. This approach will help to improve and incorporate all of the details of the NASA into the NHA-NASA crosswalk and also help to institutionalize the NASA in Namibia.

The results presented in this report should encourage further dialogue and inform decision making to enable Namibia to meet its Millennium Development and health system strengthening goals.

ANNEX A: NHA FINDINGS 2001-2009 (PRESENTED IN REAL 2008/09 N\$ AND US\$)

Indicator*	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09
Total population	1,830,290	1,860,145	1,890,486	1,921,510	1,953,207	1,985,538	2,018,460	2,051,896
Exchange rate US\$1 =	9.64	9.53	7.04	6.23	6.39	7.09	7.25	8.98
Total real GDP N\$ (real 2008/09 N\$ million)	33,392	39,383	40,375	43,372	47,016	55,330	68,783	72,904
Total real GDP US\$ (real 2008/09 US\$ million)	3,718	4,386	4,496	4,830	5,236	6,162	7,660	8,118
Total govt expenditure N\$ (real 2008/09 N\$ million)	11,799	12,908	14,622	15,085	15,158	17,852	17,056	18,599
Total govt expenditure US\$ (real 2008/09 US\$ million)	1,314	1,437	1,628	1,680	1,688	1,988	1,899	2,071
Total Health Expenditure (THE) N\$ (real 2008/09 N\$ million)	2,184	2,563	2,890	3,283	4,002	4,582	4,703	4,945
THE US\$ (real 2008/09 US\$ million)	243	285	322	366	446	510	524	551
THE per capita N\$ (real 2008/09 N\$)	1,193	1,378	1,528	1,708	2,048	2,308	2,330	2,410
THE per capita US\$ (real 2008/09 US\$)	133	153	170	190	228	257	259	268
THE as a % of GDP	6.5%	6.5%	7.2%	7.6%	8.5%	8.3%	6.8%	6.8%
Govt health expenditures as a % of total govt expenditures	11.7%	12.7%	12.3%	12.4%	12.7%	11.3%	14.7%	14.3%
Financing Sources as a % of THE								
Public	63.3%	64.1%	62.4%	57.0%	48.2%	44.0%	53.4%	53.8%
Private companies	14.3%	12.0%	12.0%	10.9%	9.4%	8.9%	13.4%	12.2%
Households	18.6%	20.8%	22.6%	22.4%	25.5%	24.7%	13.2%	12.2%
Donors	3.8%	3.2%	3.0%	9.7%	16.9%	22.4%	20.0%	21.7%

Financing Agents as a % of THE								
Public	75.1%	76.5%	75.1%	69.5%	65.0%	58.8%	67.3%	68.1%
Private	23.3%	23.0%	24.6%	22.0%	25.7%	24.9%	24.5%	22.3%
Donors including NGOs	1.6%	0.5%	0.3%	8.4%	9.4%	16.3%	8.2%	9.3%
Other	-	-	-	-	-	-	0.1%	0.3%
Provider as a % of THE								
Public facilities	52.5%	53.9%	52.7%	48.2%	45.9%	40.0%	37.3%	37.4%
Private facilities	22.1%	20.8%	22.0%	21.9%	23.1%	22.1%	22.1%	21.6%
Dispensing chemists	6.2%	7.2%	7.4%	7.2%	6.6%	6.3%	10.2%	10.2%
Provision of public health programs	5.3%	3.9%	3.5%	8.5%	11.5%	15.6%	14.7%	13.7%
General administration	11.7%	12.1%	12.0%	11.2%	10.4%	14.0%	10.2%	11.0%
Other	2.2%	2.1%	2.4%	3.0%	2.5%	2.0%	5.5%	6.1%
Functions as a % of THE								
Inpatient care	39.5%	36.3%	36.0%	34.9%	32.1%	31.8%	16.4%	15.5%
Outpatient care	31.3%	34.5%	35.2%	32.7%	33.2%	30.0%	37.8%	37.4%
Pharmaceuticals from retail pharmacies	6.6%	7.6%	7.8%	7.6%	6.9%	6.3%	10.7%	10.7%
Public and health programs	3.7%	3.5%	3.5%	8.1%	10.0%	14.5%	14.8%	14.0%
General administration	12.9%	12.0%	11.6%	11.6%	11.9%	14.4%	10.3%	10.9%
Other	5.9%	6.0%	5.9%	5.0%	5.9%	3.0%	10.0%	11.4%

*Please note: The methodology used in years 2007/08 and 2008/09 may have differed from the methodology used in previous years in specific areas. Therefore, certain annual variations in the values in this table may be the result of methodological differences.

ANNEX B: NHA MATRICES 2007/2008, INCLUDING RH AND HIV SUBACCOUNTS

GENERAL FINANCING SOURCE X FINANCING AGENT (FSXHF) 2007/2008 – PART I

Financing Source (FS)

Financing Agent (HF)	Code	Central Government Funds	Employer Funds	Households	Other Private Funds	USG
	FSxHF	FS.1.1.1	FS.2.1	FS.2.2	FS.2.4	FS.3.1.1
Ministry of Health & Social Services	HF.1.1.1.1	1,752,212,566.22				280,918,715.25
Ministry of Gender Equality and Child Welfare	HF.1.1.1.2	9,315,000.00				
Ministry of Regional Local Government and Housing and Rural Development	HF.1.1.1.3					
Ministry of Education	HF.1.1.1.4					
Ministry of Defense	HF.1.1.1.5	23,135,138.25				1,993,750.00
Ministry of Safety and Security	HF.1.1.1.6	1,116,962.00				
Other Ministries	HF.1.1.1.7					14,115,750.00
Government Employee Insurance Programs	HF.2.1.1	489,217,067.62		86,306,170.29		
Private Employer Insurance Programs	HF.2.1.2		465,515,008.81	184,098,486.60	24,987,484.72	
Household Out-of-Pocket	HF.2.3		76,296,438.00	292,316,480.78		
Domestic NGOS	HF.2.4.1					37,628,846.75
International NGOS	HF.2.4.2					232,193,890.50
Employers (parastatal and private)	HF.2.5		3,132,016.88			
Rest of World	HF.3					
Not specified by Any Kind	HF.nsk					
	Column Total THE	2,274,996,734.09	544,943,463.69	562,721,137.67	24,987,484.72	566,850,952.50
Financing Agents Spending on Health Related Items	HF.4	10,213,898.00				8,700,000.00
	Subtotal Health Related	10,213,898.00				8,700,000.00
	Column Total NHE	2,285,210,632.09	544,943,463.69	562,721,137.67	24,987,484.72	575,550,952.50

GENERAL FINANCING SOURCE X FINANCING AGENT (FSXHF) 2007/2008 – PART 2

Financing Agent (HF)	Code	Other Bilateral	GFATM	UN Agencies	Other Donors (Foundations)	
	FSxHF	FS.3.1.2	FS.3.2.1	FS.3.2.2	FS.3.3	Grand Total THE
Ministry of Health & Social Services	HF.1.1.1.1	4,183,384.32	151,076,020.70	34,236,113.99		2,222,626,800.48
Ministry of Gender Equality and Child Welfare	HF.1.1.1.2		237,150.00	1,771,970.40		11,324,120.40
Ministry of Regional Local Government and Housing and Rural Development	HF.1.1.1.3			362,500.00		362,500.00
Ministry of Education	HF.1.1.1.4		6,330,452.00	3,068,712.14		9,399,164.14
Ministry of Defense	HF.1.1.1.5					25,128,888.25
Ministry of Safety and Security	HF.1.1.1.6					1,116,962.00
Other Ministries	HF.1.1.1.7	920,000.00	1,667,406.00	236,152.08		16,939,308.08
Government Employee Insurance Programs	HF.2.1.1					575,523,237.91
Private Employer Insurance Programs	HF.2.1.2					674,600,980.13
Household Out-of-Pocket	HF.2.3					368,612,918.78
Domestic NGOS	HF.2.4.1	6,092,747.24	39,628,908.27	744,741.38	12,110,171.76	96,205,415.40
International NGOS	HF.2.4.2	14,195,734.24	1,201,500.00	1,829,516.45	39,617.00	249,460,258.19
Employers (parastatal and private)	HF.2.5					3,132,016.88
Rest of World	HF.3			1,571,523.45		1,571,523.45
Not specified by Any Kind	HF.nsk			3,883,964.53		3,883,964.53
	Column Total THE	25,391,865.80	200,141,436.97	47,705,194.40	12,149,788.76	4,259,888,058.61
Financing Agents Spending on Health Related Items	HF.4					18,913,898.00
	Subtotal Health Related					18,913,898.00
	Column Total NHE	25,391,865.80	200,141,436.97	47,705,194.40	12,149,788.76	4,278,801,956.61

GENERAL FINANCING AGENT X PROVIDER (HFXHP) 2007/2008 – PART I

Financing Agent (HF)

Provider (HP)	Code	Ministry of Health & Social Services	Ministry of Gender Equality and Child Welfare	Ministry of Regional Local Government and Housing and Rural Development	Ministry of Education	Ministry of Defense	Ministry of Safety and Security	Other Ministries	Government Employee Insurance Programs	Private Employer Insurance Programs	Household Out-of-Pocket
	HFXHP	HF.1.1.1.1	HF.1.1.1.2	HF.1.1.1.3	HF.1.1.1.4	HF.1.1.1.5	HF.1.1.1.6	HF.1.1.1.7	HF.2.1.1	HF.2.1.2	HF.2.3
Public and Mission General Hospitals and Clinics	HP.1.1.1 + HP.3.4.5.1	1,454,416,562.72				23,135,138.25			8,411,191.78	65,153,792.12	34,582,337.30
Private For Profit General Hospitals	HP.1.1.2								44,246,865.72	346,021,569.24	2,365,665.06
Residential Mental Retardation, Mental	HP.2.2								377,861.17		
All Other Residential Care Facilities	HP.2.9	2,886,759.62							167,550.92		
Offices of Physicians and Dentists (Private Clinics)	HP.3.1 + HP.3.2								274,457,384.78		116,711,129.42
Traditional Healers	HP.3.3.1										8,624,934.44
Community Health Workers	HP.3.3.2										
Private for Profit Health Centers and Clinics	HP.3.4.5.2									3,415,075.52	
Medical and Diagnostic Laboratories	HP.3.5	50,952,953.72							55,058,135.33		
Home-Based Palliative Care	HP.3.6										
Ambulance Services	HP.3.9.1								2,321,098.18		
Providers of all Other Ambulatory Health Care Services	HP.3.9.9								22,992,435.67		
Dispensing Chemists	HP.4.1								166,331,705.42	160,820,741.78	105,012,103.00
All Other Miscellaneous Sale and Other Suppliers of Pharmaceuticals and Medical Goods	HP.4.9										25,020,311.57
Provision and Administration of Public Health Programs	HP.5	321,167,667.60	11,324,120.40	362,500.00	9,399,164.14	1,993,750.00	1,116,962.00	1,903,558.08			
General Health Administration and Insurance	HP.6	391,184,029.08							920,000.00		
Rest of World	HP.9								14,115,750.00		
Providers not specified by any kind	HP.nsk	2,018,827.75							1,159,008.94	99,189,801.47	76,296,438.00
	Column Total THE	2,222,626,800.48	11,324,120.40	362,500.00	9,399,164.14	25,128,888.25	1,116,962.00	16,939,308.08	575,523,237.91	674,600,980.13	368,612,918.78
Other Institutions Providing Health Related Services	HP.8.3										
	Subtotal Health Related										
	Column Total NHE	2,222,626,800.48	11,324,120.40	362,500.00	9,399,164.14	25,128,888.25	1,116,962.00	16,939,308.08	575,523,237.91	674,600,980.13	368,612,918.78

GENERAL FINANCING AGENT X PROVIDER (HFXHP) 2007/2008 – PART 2

Provider (HP)	Code	Domestic NGOs	International NGOs	Employers (parastatal and private)	Rest of World	Not specified by any kind		Financing Agents spending on Health Related Items		
	HFXHP	HF.2.4.1	HF.2.4.2	HF.2.5	HF.3	HF.nsk	Grand Total THE	HF.4	Subtotal Health Related	Grand Total NHE
Public and Mission General Hospitals and Clinics	HP.1.1.1 + HP.3.4.5.1	510,008.75	2,415,685.50		559,945.57		1,589,184,661.98			1,589,184,661.98
Private For Profit General Hospitals	HP.1.1.2			868,096.59			393,502,196.61			393,502,196.61
Residential Mental Retardation, Mental	HP.2.2						377,861.17			377,861.17
All Other Residential Care Facilities	HP.2.9						3,054,310.54			3,054,310.54
Offices of Physicians and Dentists (Private Clinics)	HP.3.1 + HP.3.2						391,168,514.20			391,168,514.20
Traditional Healers	HP.3.3.1						8,624,934.44			8,624,934.44
Community Health Workers	HP.3.3.2	198,193.25				125,838.00	324,031.25			324,031.25
Private for Profit Health Centers and Clinics	HP.3.4.5.2			581,275.83			3,996,351.35			3,996,351.35
Medical and Diagnostic Laboratories	HP.3.5	962,550.00	6,406,281.25				113,379,920.30			113,379,920.30
Home-Based Palliative Care	HP.3.6	923,249.15	10,792,205.00				11,715,454.15			11,715,454.15
Ambulance Services	HP.3.9.1						2,321,098.18			2,321,098.18
Providers of all Other Ambulatory Health Care Services	HP.3.9.9						22,992,435.67			22,992,435.67
Dispensing Chemists	HP.4.1			224,325.00			432,388,875.20			432,388,875.20
All Other Miscellaneous Sale and Other Suppliers of Pharmaceuticals and Medical Goods	HP.4.9						25,020,311.57			25,020,311.57
Provision and Administration of Public Health Programs	HP.5	77,772,477.00	201,431,255.69		1,011,577.88		627,483,032.77			627,483,032.77
General Health Administration and Insurance	HP.6	15,838,937.25	28,414,830.75				436,357,797.08			436,357,797.08
Rest of World	HP.9			297,845.38			14,413,595.38			14,413,595.38
Providers not specified by any kind	HP.nsk			1,160,474.08		3,758,126.53	183,582,676.77			183,582,676.77
Column Total THE		96,205,415.40	249,460,258.19	3,132,016.88	1,571,523.45	3,883,964.53	4,259,888,058.61			4,259,888,058.61
Other Institutions Providing Health Related Services	HP.8.3							18,913,898.00	18,913,898.00	18,913,898.00
Subtotal Health Related								18,913,898.00	18,913,898.00	18,913,898.00
Column Total NHE		96,205,415.40	249,460,258.19	3,132,016.88	1,571,523.45	3,883,964.53	4,259,888,058.61	18,913,898.00	18,913,898.00	4,278,801,956.61

GENERAL PROVIDER X FUNCTION (HPXHC) 2007/2008 – PART I

Provider (HP)												
Function (HC)	Code	Public and Mission General Hospitals and Clinics	Private For Profit General Hospitals	Residential Mental Retardation, Mental Health and Substance Abuse Facilities	All Other Residential Care Facilities	Offices of Physicians and Dentist (Private Clinics)	Traditional Healers	Community Health Workers	Private For Profit Public Health Centers and Clinics	Medical and Diagnostic Laboratories	Home-based Palliative Care	Ambulance Services
	HPxHC	HP.1.1.1 + HP.3.4.5.1	HP.1.1.2	HP.2.2	HP.2.9	HP.3.1 + HP.3.2	HP.3.3.1	HP.3.3.2	HP.3.4.5.2	HP.3.5	HP.3.6	HP.3.9.1
Inpatient Curative Care	HC.1.1	415,958,698.60	279,108,847.64	377,861.17	167,550.92				974,705.34			
Outpatient Curative Care	HC.1.3	1,083,912,045.72	113,893,348.97			391,168,514.20	8,624,934.44		2,976,404.02			
Inpatient Long Term Nursing Care (Palliative)	HC.3.1				2,886,759.62							
Long Term Nursing Care: Home Care	HC.3.3							324,031.25			11,715,454.15	
Clinical Lab (Independent Facilities)	HC.4.1									82,602,955.22		
Diagnostic Imaging (Independent Facilities)	HC.4.2									17,025,432.62		
Patient Transport and Emergency Rescue	HC.4.3											2,321,098.18
All Other Miscellaneous Ancillary Services	HC.4.9									6,412,582.21		
Pharmaceuticals and Other Medical Non-durables	HC.5.1 + HC.5.2											
HIV/AIDS Prevention	HC.6.3.1	2,463,035.00								6,406,281.25		
Prevention of Other Communicable Diseases	HC.6.3.2											
Occupational Health Care	HC.6.5											
Other Prevention and Public Health Services	HC.6.9											
Health Administration and Health Insurance	HC.7											
Capital Formation of Health Care Provider Institutions	HC.R.1	86,850,882.66	500,000.00						45,242.00	932,669.00		
Not specified by kind	HC.nsk											
	Column Total THE	1,589,184,661.98	393,502,196.61	377,861.17	3,054,310.54	391,168,514.20	8,624,934.44	324,031.25	3,996,351.35	113,379,920.30	11,715,454.15	2,321,098.18
Education and Training	HC.R.2											
Food, Hygiene and Drinking Water Control	HC.R.4											
	Subtotal Health Related											
	Column Total NHE	1,589,184,661.98	393,502,196.61	377,861.17	3,054,310.54	391,168,514.20	8,624,934.44	324,031.25	3,996,351.35	113,379,920.30	11,715,454.15	2,321,098.18

GENERAL PROVIDER X FUNCTION (HPXHC) 2007/2008 – PART 2

Function (HC)	Code	Providers of all Other Ambulatory Health Care Services	Dispensing Chemists	All other Miscellaneous Sale and Other Suppliers of Pharmaceuticals and Medical Goods	Provision and Administration of Public Health Programs	General Health Administration and Insurance	Rest of World	Providers not specified by any kind		Other Institutions Providing Health Related Services		
	HPxHC	HP.3.9.9	HP.4.1	HP.4.9	HP.5	HP.6	HP.9	HP.nsk	Grand Total THE	HP.8.3	Subtotal Health Related	Grand Total NHE
Inpatient Curative Care	HC.1.1						297,845.38	491,220.00	697,376,729.04			697,376,729.04
Outpatient Curative Care	HC.1.3							9,055,941.00	1,609,631,188.35			1,609,631,188.35
Inpatient Long Term Nursing Care (Palliative)	HC.3.1								2,886,759.62			2,886,759.62
Long Term Nursing Care: Home Care	HC.3.3								12,039,485.40			12,039,485.40
Clinical Lab (Independent Facilities)	HC.4.1								82,602,955.22			82,602,955.22
Diagnostic Imaging (Independent Facilities)	HC.4.2								17,025,432.62			17,025,432.62
Patient Transport and Emergency Rescue	HC.4.3								2,321,098.18			2,321,098.18
All Other Miscellaneous Ancillary Services	HC.4.9	22,992,435.67							29,405,017.88			29,405,017.88
Pharmaceuticals and Other Medical Non-durables	HC.5.1 + HC.5.2		432,388,875.20	25,020,311.57					457,409,186.77			457,409,186.77
HIV/AIDS Prevention	HC.6.3.1				450,963,977.46		14,115,750.00		473,949,043.71			473,949,043.71
Prevention of Other Communicable Diseases	HC.6.3.2				67,661,804.50				67,661,804.50			67,661,804.50
Occupational Health Care	HC.6.5				6,235,346.00				6,235,346.00			6,235,346.00
Other Prevention and Public Health Services	HC.6.9				90,712,073.99				90,712,073.99			90,712,073.99
Health Administration and Health Insurance	HC.7				3,436,777.27	434,952,656.04			438,389,433.30			438,389,433.30
Capital Formation of Health Care Provider Institutions	HC.R.1					1,405,141.04			89,733,934.70			89,733,934.70
Not specified by kind	HC.nsk				8,473,053.56			174,035,515.77	182,508,569.33			182,508,569.33
Column Total THE		22,992,435.67	432,388,875.20	25,020,311.57	627,483,032.77	436,357,797.08	14,413,595.38	183,582,676.77	4,259,888,058.61			4,259,888,058.61
Education and Training	HC.R.2									8,700,000.00	8,700,000.00	8,700,000.00
Food, Hygiene and Drinking Water Control	HC.R.4									10,213,898.00	10,213,898.00	10,213,898.00
Subtotal Health Related										18,913,898.00	18,913,898.00	18,913,898.00
Column Total NHE		22,992,435.67	432,388,875.20	25,020,311.57	627,483,032.77	436,357,797.08	14,413,595.38	183,582,676.77	4,259,888,058.61	18,913,898.00	18,913,898.00	4,278,801,956.61

GENERAL FINANCING AGENT X FUNCTION (HFXHC) 2007/2008 – PART I

Financing Agent (HF)

Function (HC)	Code	Ministry of Health and Social Services	Ministry of Gender Equality and Child Welfare	Ministry of Regional Local Government and Housing and Rural Development	Ministry of Education	Ministry of Defense	Ministry of Safety and Security	Other Ministries	Government Employee Insurance Programs	Private Employer Insurance Programs	Household Out-of-Pocket
	HFXHC	HF.1.1.1.1	HF.1.1.1.2	HF.1.1.1.3	HF.1.1.1.4	HF.1.1.1.5	HF.1.1.1.6	HF.1.1.1.7	HF.2.1.1	HF.2.1.2	HF.2.3
Inpatient Curative Care	HC.1.1	330,317,592.31				5,783,784.56			32,945,941.64	315,388,492.24	12,238,543.33
Outpatient Curative Care	HC.1.3	1,034,785,052.75				17,351,353.69			294,714,912.73	108,749,105.65	150,045,522.89
Inpatient Long Term Nursing Care (Palliative Care)	HC.3.1	2,886,759.62									
Long Term Nursing Care: Home Care	HC.3.3										
Clinical Lab (Independent Facilities)	HC.4.1	50,952,953.72							31,620,120.50		
Diagnostic Imaging (Independent Facilities)	HC.4.2								17,025,432.62		
Patient Transport and Emergency Rescue	HC.4.3								2,321,098.18		
All Other Miscellaneous Ancillary Services	HC.4.9								29,405,017.88		
Pharmaceuticals and Other Medical Nondurables	HC.5.1 + HC.5.2								166,331,705.42	160,820,741.78	130,032,414.57
HIV/AIDS Prevention	HC.6.3.1	222,109,046.75			9,399,164.14	1,993,750.00		16,019,308.08			
Prevention of Other Communicable Diseases	HC.6.3.2	44,403,655.50									
Occupational Health Care	HC.6.5										
Other Prevention and Public Health Services	HC.6.9	49,934,616.03	11,324,120.40	362,500.00			1,116,962.00				
Health Administration and Health Insurance	HC.7	392,778,888.04						920,000.00			
Capital Formation for Health Care Provider Institutions	HC.R.1	88,256,023.70									
Not Specified by Kind	HC.nsk	6,202,212.07							1,159,008.94	89,642,640.47	76,296,438.00
	Column Total THE	2,222,626,800.48	11,324,120.40	362,500.00	9,399,164.14	25,128,888.25	1,116,962.00	16,939,308.08	575,523,237.91	674,600,980.13	368,612,918.78
Education and Training	HC.R.2										
Food, Hygiene, and Drinking Water Control	HC.R.4										
	Subtotal Health Related										
	Column Total NHE	2,222,626,800.48	11,324,120.40	362,500.00	9,399,164.14	25,128,888.25	1,116,962.00	16,939,308.08	575,523,237.91	674,600,980.13	368,612,918.78

GENERAL FINANCING AGENT X FUNCTION (HFXHC) 2007/2008 – PART 2

Function (HC)	Code	Domestic NGOs	International NGOs	Employers (parastatal and private)	Rest of World	Not specified by any kind		Financing Agents spending on Health Related Items		
	HFXHC	HF.2.4.1	HF.2.4.2	HF.2.5	HF.3	HF.nsk	Grand Total THE	HF.4	Subtotal Health Related	Grand Total NHE
Inpatient Curative Care	HC.1.1			702,374.97			697,376,729.04			697,376,729.04
Outpatient Curative Care	HC.1.3	510,008.75	2,415,685.50	499,600.83	559,945.57		1,609,631,188.35			1,609,631,188.35
Inpatient Long Term Nursing Care (Palliative Care)	HC.3.1						2,886,759.62			2,886,759.62
Long Term Nursing Care: Home Care	HC.3.3	1,121,442.40	10,792,205.00			125,838.00	12,039,485.40			12,039,485.40
Clinical Lab (Independent Facilities)	HC.4.1	29,881.00					82,602,955.22			82,602,955.22
Diagnostic Imaging (Independent Facilities)	HC.4.2						17,025,432.62			17,025,432.62
Patient Transport and Emergency Rescue	HC.4.3						2,321,098.18			2,321,098.18
All Other Miscellaneous Ancillary Services	HC.4.9						29,405,017.88			29,405,017.88
Pharmaceuticals and Other Medical Nondurables	HC.5.1 + HC.5.2			224,325.00			457,409,186.77			457,409,186.77
HIV/AIDS Prevention	HC.6.3.1	56,350,736.76	167,065,460.11		1,011,577.88		473,949,043.71			473,949,043.71
Prevention of Other Communicable Diseases	HC.6.3.2	10,896,725.00	12,361,424.00				67,661,804.50			67,661,804.50
Occupational Health Care	HC.6.5	6,235,346.00					6,235,346.00			6,235,346.00
Other Prevention and Public Health Services	HC.6.9	-	27,973,875.56				90,712,073.99			90,712,073.99
Health Administration and Health Insurance	HC.7	15,838,937.25	28,851,608.02				438,389,433.30			438,389,433.30
Capital Formation for Health Care Provider Institutions	HC.R.1	932,669.00		545,242.00			89,733,934.70			89,733,934.70
Not Specified by Kind	HC.nsk	4,289,669.24		1,160,474.08		3,758,126.53	182,508,569.33			182,508,569.33
	Column Total THE	96,205,415.40	249,460,258.19	3,132,016.88	1,571,523.45	3,883,964.53	4,259,888,058.62			4,259,888,058.62
Education and Training	HC.R.2							8,700,000.00	8,700,000.00	8,700,000.00
Food, Hygiene, and Drinking Water Control	HC.R.4							10,213,898.00	10,213,898.00	10,213,898.00
	Subtotal Health Related							18,913,898.00	18,913,898.00	18,913,898.00
	Column Total NHE	96,205,415.40	249,460,258.19	3,132,016.88	1,571,523.45	3,883,964.53	4,259,888,058.62	18,913,898.00	18,913,898.00	4,278,801,956.61

RH FINANCING SOURCE X FINANCING AGENT (FSXHF) 2007/2008

Financing Source (FS)

Financing Agent (HF)	Code	Central Government Funds	Employer Funds	Households	Other Private Funds	Other Bilateral	GFATM	UN Agencies	Other Donors (Foundations)		
	FSxHF	FS.1.1.1	FS.2.1	FS.2.2	FS.2.4	FS.3.1.2	FS.3.2.1	FS.3.2.2	FS.3.3	Grand Total THE	Grand Total NHE
Ministry of Health & Social Services	HF.1.1.1.1	473,288,377.81						11,376,886.98		484,665,264.79	484,665,264.79
Ministry of Gender Equality and Child Welfare	HF.1.1.1.2	9,315,000.00					237,150.00	1,771,970.40		11,324,120.40	11,324,120.40
Ministry of Regional Local Government and Housing and Rural Development	HF.1.1.1.3							362,500.00		362,500.00	362,500.00
Ministry of Defense	HF.1.1.1.5	7,730,701.74								7,730,701.74	7,730,701.74
Government Employee Insurance Programs	HF.2.1.1	2,373,369.43		418,831.37						2,792,200.80	2,792,200.80
Private Employer Insurance Programs	HF.2.1.2		313,572.26	152,263.48	20,666.55					486,502.29	486,502.29
Household Out-of-Pocket	HF.2.3			16,387,394.03						16,387,394.03	16,387,394.03
International NGOs	HF.2.4.2					3,504,534.24	429,107.14	229,516.45	39,617.00	4,202,774.83	4,202,774.83
	Column Total THE	492,707,448.99	313,572.26	16,958,488.88	20,666.55	3,504,534.24	666,257.14	13,740,873.82	39,617.00	527,951,458.88	527,951,458.88
	Column Total NHE	492,707,448.99	313,572.26	16,958,488.88	20,666.55	3,504,534.24	666,257.14	13,740,873.82	39,617.00	527,951,458.88	527,951,458.88

RH FINANCING AGENT X PROVIDER (HFXHP) 2007/2008

Financing Agent (HF)

Provider (HP)	Code	Ministry of Health & Social Services	Ministry of Gender Equality and Child Welfare	Ministry of Regional Local Government and Housing and Rural Development	Ministry of Defense	Government Employee Insurance Programs	Private Employer Insurance Programs	International NGOS	Household Out-of-Pocket		
	HFXHP	HF.1.1.1.1	HF.1.1.1.2	HF.1.1.1.3	HF.1.1.1.5	HF.2.1.1	HF.2.1.2	HF.2.4.2	HF.2.3	Grand Total THE	Grand Total NHE
Public and Mission General Hospitals and Clinics	HP.1.1.1 + HP.3.4.5.1	473,288,377.81			7,730,701.74	10,287.89	53,887.15		1,938,701.46	483,021,956.05	483,021,956.05
Private for Profit General Hospitals	HP.1.1.2					2,142,386.56	286,186.21		132,620.25	2,561,193.02	2,561,193.02
Residential Mental Retardation, Mental Health and Substance Abuse Facilities	HP.2.2					462.17				462.17	462.17
All other residential care facilities	HP.2.9					204.93				204.93	204.93
Offices of Physicians and Dentists (Private Clinics)	HP.3.1 + HP.3.2					335,694.05			6,542,878.66	6,878,572.72	6,878,572.72
Traditional Healers	HP.3.3.1								483,517.72	483,517.72	483,517.72
Private For Profit Health Centers and Clinics	HP.3.4.5.2						2,824.53			2,824.53	2,824.53
Medical and Diagnostic Laboratories	HP.3.5					67,342.65				67,342.65	67,342.65
Ambulance Services	HP.3.9.1					2,838.98				2,838.98	2,838.98
Providers of all other Ambulatory Health Care Services	HP.3.9.9					28,122.49				28,122.49	28,122.49
Dispensing Chemists	HP.4.1					203,443.48	133,011.01		5,887,025.96	6,223,480.44	6,223,480.44
All other Miscellaneous Sale and Other Suppliers of Pharmaceuticals and Medical Goods	HP.4.9								1,402,649.98	1,402,649.98	1,402,649.98
Provision and Administration of Public Health Programs	HP.5	11,376,886.98	11,324,120.40	362,500.00				4,202,774.83		27,266,282.21	27,266,282.21
Providers not specified by kind	HP.nsk					1,417.61	10,593.39			12,011.00	12,011.00
	Column Total THE	484,665,264.79	11,324,120.40	362,500.00	7,730,701.74	2,792,200.80	486,502.29	4,202,774.83	16,387,394.03	527,951,458.88	527,951,458.88
	Column Total NHE	484,665,264.79	11,324,120.40	362,500.00	7,730,701.74	2,792,200.80	486,502.29	4,202,774.83	16,387,394.03	527,951,458.88	527,951,458.88

RH PROVIDER X FUNCTION (HPXHC) 2007/2008 – PART I

Provider (HP)									
Function (HC)	Code	Public and Mission General Hospitals and Clinics	Private For Profit General Hospitals	Residential Mental Retardation, Mental Health and Substance Abuse Facilities	All Other Residential Care Facilities	Offices of Physicians and Dentist (Private Clinics)	Traditional Healers	Private For Profit Health Centers and Clinics	Medical and Diagnostic Laboratories
	HPxHC	HP.1.1.1 + HP.3.4.5.1	HP.1.1.2	HP.2.2	HP.2.9	HP.3.1 + HP.3.2	HP.3.3.1	HP.3.4.5.2	HP.3.5
Inpatient Curative Care	HC.1.1	112,923,107.16	2,460,182.16	462.17	204.93			776.02	
Outpatient Curative Care	HC.1.3	341,077,268.70	101,010.85			6,878,572.72	483,517.72	2,048.50	
Clinical Lab (Independent Facilities)	HC.4.1								38,675.17
Diagnostic Imaging	HC.4.2								20,824.13
Patient Transport and Emergency Rescue	HC.4.3								
All other Miscellaneous Ancillary Services	HC.4.9								7,843.35
Prescribed Medicines and Over the Counter Medicines	HC.5.1 + HC.5.2								
Other Prevention and Public Health Services	HC.6.9								
Health Administration and Health Insurance	HC.7								
Capital Formation	HC.R.1	29,021,580.19							
Not specified by kind	HC.nsk								
	Column Total THE	483,021,956.05	2,561,193.02	462.17	204.93	6,878,572.72	483,517.72	2,824.53	67,342.65
	Column Total NHE	483,021,956.05	2,561,193.02	462.17	204.93	6,878,572.72	483,517.72	2,824.53	67,342.65

RH PROVIDER X FUNCTION (HPXHC) 2007/2008 – PART 2

Function (HC)	Code	Ambulance Services	Providers of all other Ambulatory Health Care Services	Dispensing Chemists	All other Miscellaneous Sale and other Suppliers of Pharmaceuticals and Medical Goods	Provision and Administration of Public Health Programs	Providers not specified by kind		
	HPxHC	HP.3.9.1	HP.3.9.9	HP.4.1	HP.4.9	HP.5	HP.nsk	Grand Total THE	Grand Total NHE
Inpatient Curative Care	HC.1.1						406.28	115,385,138.72	115,385,138.72
Outpatient Curative Care	HC.1.3						7,489.95	348,549,908.45	348,549,908.45
Clinical Lab (Independent Facilities)	HC.4.1							38,675.17	38,675.17
Diagnostic Imaging	HC.4.2							20,824.13	20,824.13
Patient Transport and Emergency Rescue	HC.4.3	2,838.98						2,838.98	2,838.98
All other Miscellaneous Ancillary Services	HC.4.9		28,122.49					35,965.84	35,965.84
Prescribed Medicines and Over the Counter Medicines	HC.5.1 + HC.5.2			6,223,480.44	1,402,649.98			7,626,130.42	7,626,130.42
Other Prevention and Public Health Services	HC.6.9					26,829,504.94		26,829,504.94	26,829,504.94
Health Administration and Health Insurance	HC.7					436,777.27		436,777.27	436,777.27
Capital Formation	HC.R.1							29,021,580.19	29,021,580.19
Not specified by kind	HC.nsk						4,114.77	4,114.77	4,114.77
	Column Total THE	2,838.98	28,122.49	6,223,480.44	1,402,649.98	27,266,282.21	12,011.00	527,951,458.88	527,951,458.88
	Column Total NHE	2,838.98	28,122.49	6,223,480.44	1,402,649.98	27,266,282.21	12,011.00	527,951,458.88	527,951,458.88

RH FINANCING AGENT X FUNCTION (HFXHC) 2007/2008

Financing Agent (HF)

Function (HC)	Code	Ministry of Health & Social Services	Ministry of Gender Equality and Child Welfare	Ministry of Regional Local Government and Housing and Rural Development	Ministry of Defense	Government Employee Insurance Programs	Private Employer Insurance Programs	Household Out-of-Pocket	International NGOs		
	HFXHC	HF.1.1.1.1	HF.1.1.1.2	HF.1.1.1.3	HF.1.1.1.5	HF.2.1.1	HF.2.1.2	HF.2.3	HF.2.4.2	Column Total THE	Column Total NHE
Inpatient Curative Care	HC.1.1	110,376,984.10			1,932,675.44	2,128,530.60	260,850.32	686,098.27		115,385,138.72	115,385,138.72
Outpatient Curative Care	HC.1.3	333,889,813.52			5,798,026.31	360,505.00	89,943.80	8,411,619.83		348,549,908.45	348,549,908.45
Clinical Lab (Independent Facilities)	HC.4.1					38,675.17				38,675.17	38,675.17
Diagnostic Imaging	HC.4.2					20,824.13				20,824.13	20,824.13
Patient Transport and Emergency Rescue	HC.4.3					2,838.98				2,838.98	2,838.98
All othe Miscellaneous Ancillary Services	HC.4.9					35,965.84				35,965.84	35,965.84
Prescribed Medicines and Over the Counter Medicines	HC.5.1 + HC.5.2					203,443.48	133,011.01	7,289,675.93		7,626,130.42	7,626,130.42
Other Prevention and Public Health Services	HC.6.9	11,376,886.98	11,324,120.40	362,500.00					3,765,997.56	26,829,504.94	26,829,504.94
Health Administration and Health Insurance	HC.7								436,777.27	436,777.27	436,777.27
Capital Formation	HC.R.1	29,021,580.19								29,021,580.19	29,021,580.19
Not specified by kind	HC.nsk					1,417.61	2,697.16			4,114.77	4,114.77
	Column Total THE	484,665,264.79	11,324,120.40	362,500.00	7,730,701.74	2,792,200.80	486,502.29	16,387,394.03	4,202,774.83	527,951,458.88	527,951,458.88
	Column Total NHE	484,665,264.79	11,324,120.40	362,500.00	7,730,701.74	2,792,200.80	486,502.29	16,387,394.03	4,202,774.83	527,951,458.88	527,951,458.88

HIV FINANCING SOURCE X FINANCING AGENT (FSXHF) 2007/2008 – PART I

Financing Source (FS)

Financing Agents (HF)	Code	Central Government Funds	Employer Funds	Households	Other Private Funds	USG
	FSxHF	FS.1.1.1	FS.2.1	FS.2.2	FS.2.4	FS.3.1.1
Ministry of Education	HF.1.1.1.4					
Other Ministries	HF.1.1.1.7					14,115,750.00
Government Employee Insurance Programs	HF.2.1.1	50,086,104.52		8,838,577.39		
Private Employer Insurance Programs	HF.2.1.2		5,864,851.77	2,847,837.16	386,533.80	
Household Out-of-Pocket	HF.2.3			32,645,914.99		
Domestic NGOs	HF.2.4.1					37,628,846.75
International NGOs	HF.2.4.2					182,730,330.50
Ministry of Health & Social Services	HF.1.1.1.1	552,499,615.59				196,839,102.25
Ministry of Defense	HF.1.1.1.5	8,927,001.71				
Rest of World	HF.3					
Not specified by any kind	HF.nsk					
	Column Total THE	611,512,721.83	5,864,851.77	44,332,329.54	386,533.80	431,314,029.50
Financing Agents spending on Health Related Items	HF.4					8,700,000.00
	Subtotal Health Related					8,700,000.00
	Column Total NHE	611,512,721.83	5,864,851.77	44,332,329.54	386,533.80	440,014,029.50

HIV FINANCING SOURCE X FINANCING AGENT (FSXHF) 2007/2008 – PART 2

Financing Agents (HF)	Code	Other Bilateral	GFATM	UN Agencies	Other Donors (Foundations)	
	FSxHF	FS.3.1.2	FS.3.2.1	FS.3.2.2	FS.3.3	Grand Total THE
Ministry of Education	HF.1.1.1.4		6,330,452.00	3,068,712.14		9,399,164.14
Other Ministries	HF.1.1.1.7		1,667,406.00	236,152.08		16,019,308.08
Government Employee Insurance Programs	HF.2.1.1					58,924,681.90
Private Employer Insurance Programs	HF.2.1.2					9,099,222.73
Household Out-of-Pocket	HF.2.3					32,645,914.99
Domestic NGOs	HF.2.4.1	6,092,747.24	29,884,443.27	744,741.38	10,508,030.76	84,858,809.40
International NGOs	HF.2.4.2	10,691,200.00	772,392.86			194,193,923.36
Ministry of Health & Social Services	HF.1.1.1.1	4,183,384.32	111,505,699.00	3,154,957.50		868,182,758.66
Ministry of Defense	HF.1.1.1.5					8,927,001.71
Rest of World	HF.3			1,571,523.45		1,571,523.45
Not specified by any kind	HF.nsk			125,838.00		125,838.00
Column Total THE		20,967,331.56	150,160,393.13	8,901,924.54	10,508,030.76	1,283,948,146.42
Financing Agents spending on Health Related Items	HF.4					
Subtotal Health Related						8,700,000.00
Column Total NHE		20,967,331.56	150,160,393.13	8,901,924.54	10,508,030.76	1,292,648,146.42

HIV FINANCING AGENT X PROVIDER (HFXHP) 2007/2008 – PART I

Financing Agent (HF)

Provider (HP)	Code	Ministry of Health & Social Services	Ministry of Education	Ministry of Defense	Other Ministries	Government Employee Insurance Programs	Private Employer Insurance Programs	Household Out-of-Pocket
	HFXHP	HF.1.1.1.1	HF.1.1.1.4	HF.1.1.1.5	HF.1.1.1.7	HF.2.1.1	HF.2.1.2	HF.2.3
Public and Mission General Hospitals and Clinics	HP.1.1.1 + HP.3.4.5.1	584,567,211.90		8,927,001.71		864,278.52	1,007,870.26	3,862,156.66
Private For Profit General Hospitals	HP.1.1.2					4,334,230.51	5,352,640.87	264,197.56
Residential Mental Retardation, Mental Health and Substance Abuse Facilities	HP.2.2					38,826.52		
All Other Residential Health Care Facilities	HP.2.9					17,216.43		
Offices of Physicians and Dentists (Private Clinics)	HP.3.1 + HP.3.2					28,201,428.31		13,034,303.09
Traditional Healers	HP.3.3.1							963,232.99
(Community Counselors and Volunteers)	HP.3.3.2							
Private Not for Profit VCT Centres (Stand-alone)	HP.3.4.5.2						52,828.13	
Medical and Diagnostic Laboratories	HP.3.5					5,657,410.38		
Home-based Palliative Care	HP.3.6							
Ambulance Services	HP.3.9.1					238,500.72		
Providers of all other Ambulatory Health Care Services	HP.3.9.9					2,362,550.84		
Dispensing Chemists	HP.4.1					17,091,147.57	2,487,751.49	11,727,755.41
All other Miscellaneous Sale and other Suppliers of Pharmaceuticals and Medical Goods	HP.4.9							2,794,269.29
Provision and Administration of Public Health Programs	HP.5	229,800,856.76	9,399,164.14		1,903,558.08			
General Health Administration and Insurance	HP.6	53,814,690.00						
Rest of the world	HP.9				14,115,750.00			
Providers not specified by any kind	HP.nsk					119,092.10	198,131.97	
	Column Total THE	868,182,758.66	9,399,164.14	8,927,001.71	16,019,308.08	58,924,681.90	9,099,222.73	32,645,914.99
Other Institutions Providing Health Related Services	HP.8.3							
	Subtotal Health Related							
	Column Total NHE	868,182,758.66	9,399,164.14	8,927,001.71	16,019,308.08	58,924,681.90	9,099,222.73	32,645,914.99

HIV FINANCING AGENT X PROVIDER (HFXHP) 2007/2008 – PART 2

Provider (HP)	Code	Domestic NGOS	International NGOS	Rest of World	Not specified by any kind		Financing Agents Spending on Health Related Items		
	HFXHP	HF.2.4.1	HF.2.4.2	HF.3	HF.nsk	Grand Total THE	HF.4	Subtotal Health Related	Grand Total NHE
Public and Mission General Hospitals and Clinics	HP.1.1.1 + HP.3.4.5.1	90,008.75	2,415,685.50	559,945.57		602,294,158.88			602,294,158.88
Private For Profit General Hospitals	HP.1.1.2					9,951,068.94			9,951,068.94
Residential Mental Retardation, Mental Health and Substance Abuse Facilities	HP.2.2					38,826.52			38,826.52
All Other Residential Health Care Facilities	HP.2.9					17,216.43			17,216.43
Offices of Physicians and Dentists (Private Clinics)	HP.3.1 + HP.3.2					41,235,731.40			41,235,731.40
Traditional Healers	HP.3.3.1					963,232.99			963,232.99
(Community Counselors and Volunteers)	HP.3.3.2	198,193.25			125,838.00	324,031.25			324,031.25
Private Not for Profit VCT Centres (Stand-alone)	HP.3.4.5.2					52,828.13			52,828.13
Medical and Diagnostic Laboratories	HP.3.5	932,669.00	6,406,281.25			12,996,360.63			12,996,360.63
Home-based Palliative Care	HP.3.6	923,249.15	10,792,205.00			11,715,454.15			11,715,454.15
Ambulance Services	HP.3.9.1					238,500.72			238,500.72
Providers of all other Ambulatory Health Care Services	HP.3.9.9					2,362,550.84			2,362,550.84
Dispensing Chemists	HP.4.1					31,306,654.47			31,306,654.47
All other Miscellaneous Sale and other Suppliers of Pharmaceuticals and Medical Goods	HP.4.9					2,794,269.29			2,794,269.29
Provision and Administration of Public Health Programs	HP.5	66,875,752.00	171,977,117.61	1,011,577.88		480,968,026.46			480,968,026.46
General Health Administration and Insurance	HP.6	15,838,937.25	2,602,634.00			72,256,261.25			72,256,261.25
Rest of the world	HP.9					14,115,750.00			14,115,750.00
Providers not specified by any kind	HP.nsk					317,224.08			317,224.08
	Column Total THE	84,858,809.40	194,193,923.36	1,571,523.45	125,838.00	1,283,948,146.42			1,283,948,146.42
Other Institutions Providing Health Related Services	HP.8.3						8,700,000.00	8,700,000.00	8,700,000.00
	Subtotal Health Related						8,700,000.00	8,700,000.00	8,700,000.00
	Column Total NHE	84,858,809.40	194,193,923.36	1,571,523.45	125,838.00	1,283,948,146.42	8,700,000.00	8,700,000.00	1,292,648,146.42

HIV PROVIDER X FUNCTION (HPXHC) 2007/2008 – PART I

Provider (HP)

Function (HC)	Code	Public and Mission General Hospitals and Clinics	Private For Profit General Hospitals	Residential Mental Retardation, Mental Health and Substance Abuse Facilities	All Other Residential Care Facilities	Offices of Physicians and Dentists (Private Clinics)	Traditional Healers	Community Health Workers (Community Counselors and Volunteers)	Private Not For Profit VCT Centres (Stand-alone)	Medical and Diagnostic Laboratories	Home-based Palliative Care	Ambulance Services
	HPxHC	HP.1.1.1 + HP.3.4.5.1	HP.1.1.2	HP.2.2	HP.2.9	HP.3.1 + HP.3.2	HP.3.3.1	HP.3.3.2	HP.3.4.5.2	HP.3.5	HP.3.6	HP.3.9.1
Inpatient Curative Care	HC.1.1	132,334,386.27	6,692,704.97	38,826.52	17,216.43				14,514.22			
ART	HC.1.3.5.3	105,536.00										
Psychosocial Support	HC.1.3.5.4	454,409.57										
HIV Case Management	HC.1.3.5.7	35,576,022.00										
Outpatient Curative that cannot be disaggregated	HC.1.3.5.8	397,848,198.38	3,258,363.97			41,235,731.40	963,232.99		38,313.91			
Long Term Nursing Care: Home Care	HC.3.3							324,031.25			11,715,454.15	
Clinical Laboratory	HC.4.1									3,249,074.76		
Diagnostic Imaging	HC.4.2									1,749,421.02		
Patient Transport and Emergency Rescue	HC.4.3											238,500.72
Other not disaggregated	HC.4.9									658,914.60		
Pharmaceuticals and Other Medical Durables	HC.5.1 + HC.5.2											
VCT	HC.6.3.1.1	2,463,035.00										
Blood Safety	HC.6.3.1.2									6,406,281.25		
IEC/BCC	HC.6.3.1.4											
STI Program	HC.6.3.1.5											
Condom Distribution	HC.6.3.1.6											
Nutritional Program	HC.6.3.1.8											
PMTCT	HC.6.3.1.9											
School Health Services (Life Skill Education)	HC.6.3.1.10											
HIV-TB Program	HC.6.3.1.11											
Other HIV Prevention and Programmes that cannot be disaggregated	HC.6.3.1.12											
BCC	HC.6.5.4											
Other	HC.6.5.9											
Other Prevention and Public Health Services	HC.6.9											
Health Administration and Health Insurance	HC.7											
Capital Formation	HC.R.1	33,512,571.66								932,669.00		
Not specified by kind	HC.nsk											
	Column Total THE	602,294,158.88	9,951,068.94	38,826.52	17,216.43	41,235,731.40	963,232.99	324,031.25	52,828.13	12,996,360.63	11,715,454.15	238,500.72
Education and Training of Health Personnel	HC.R.2											
	Subtotal Health Related											
	Column Total NHE	602,294,158.88	9,951,068.94	38,826.52	17,216.43	41,235,731.40	963,232.99	324,031.25	52,828.13	12,996,360.63	11,715,454.15	238,500.72

HIV PROVIDER X FUNCTION (HPXHC) 2007/2008 – PART 2

Function (HC)	Code	Providers of all other Ambulatory Health Care Services	Dispensing Chemists	All other Miscellaneous Sale and Other Suppliers of Pharmaceuticals and Medical Goods	Provision and Administration of Public Health Programs	General Health Administration and Insurance	Rest of the World	Providers not specified by any kind		Other Institutions Providing Health Related Services		
	HPxHC	HP.3.9.9	HP.4.1	HP.4.9	HP.5	HP.6	HP.9	HP.nsk	Grand Total THE	HP.8.3	Subtotal Health Related	Grand Total NHE
Inpatient Curative Care	HC.1.1							7,598.73	139,105,247.14			139,105,247.14
ART	HC.1.3.5.3								105,536.00			105,536.00
Psychosocial Support	HC.1.3.5.4								454,409.57			454,409.57
HIV Case Management	HC.1.3.5.7								35,576,022.00			35,576,022.00
Outpatient Curative that cannot be disaggregated	HC.1.3.5.8							140,087.22	443,483,927.87			443,483,927.87
Long Term Nursing Care: Home Care	HC.3.3								12,039,485.40			12,039,485.40
Clinical Laboratory	HC.4.1								3,249,074.76			3,249,074.76
Diagnostic Imaging	HC.4.2								1,749,421.02			1,749,421.02
Patient Transport and Emergency Rescue	HC.4.3								238,500.72			238,500.72
Other not disaggregated	HC.4.9	2,362,550.84							3,021,465.44			3,021,465.44
Pharmaceuticals and Other Medical Durables	HC.5.1 + HC.5.2		31,306,654.47	2,794,269.29					34,100,923.76			34,100,923.76
VCT	HC.6.3.1.1				225,126,626.87				227,589,661.87			227,589,661.87
Blood Safety	HC.6.3.1.2								6,406,281.25			6,406,281.25
IEC/BCC	HC.6.3.1.4				65,710,298.86		14,115,750.00		79,826,048.86			79,826,048.86
STI Program	HC.6.3.1.5				6,265,015.00				6,265,015.00			6,265,015.00
Condom Distribution	HC.6.3.1.6				18,141,399.82				18,141,399.82			18,141,399.82
Nutritional Program	HC.6.3.1.8				521,985.74				521,985.74			521,985.74
PMTCT	HC.6.3.1.9				19,990,951.50				19,990,951.50			19,990,951.50
School Health Services (Life Skill Education)	HC.6.3.1.10				3,068,712.14				3,068,712.14			3,068,712.14
HIV-TB Program	HC.6.3.1.11				3,334,874.50				3,334,874.50			3,334,874.50
Other HIV Prevention and Programmes that cannot be disaggregated	HC.6.3.1.12				106,810,363.03				106,810,363.03			106,810,363.03
BCC	HC.6.5.4				4,070,000.00				4,070,000.00			4,070,000.00
Other	HC.6.5.9				2,165,346.00				2,165,346.00			2,165,346.00
Other Prevention and Public Health Services	HC.6.9				14,289,399.44				14,289,399.44			14,289,399.44
Health Administration and Health Insurance	HC.7				3,000,000.00	72,256,261.25			75,256,261.25			75,256,261.25
Capital Formation	HC.R.1								34,445,240.66			34,445,240.66
Not specified by kind	HC.nsk				8,473,053.56			169,538.13	8,642,591.69			8,642,591.69
	Column Total THE	2,362,550.84	31,306,654.47	2,794,269.29	480,968,026.46	72,256,261.25	14,115,750.00	317,224.08	1,283,948,146.42			1,283,948,146.42
Education and Training of Health Personnel	HC.R.2									8,700,000.00	8,700,000.00	8,700,000.00
	Subtotal Health Related									8,700,000.00	8,700,000.00	8,700,000.00
	Column Total NHE	2,362,550.84	31,306,654.47	2,794,269.29	480,968,026.46	72,256,261.25	14,115,750.00	317,224.08	1,283,948,146.42	8,700,000.00	8,700,000.00	1,292,648,146.42

HIV FINANCING AGENT X FUNCTION (HFXHC) 2007/2008 – PART I

Financing Agent (HF)

Function (HC)	Code	Ministry of Health & Social Services	Ministry of Education	Ministry of Defense	Other Ministries	Government Employee Insurance Programs	Private Employer Insurance Programs	Household Out-of-Pocket
	HFXHC	HF.1.1.1.1	HF.1.1.1.4	HF.1.1.1.5	HF.1.1.1.7	HF.2.1.1	HF.2.1.2	HF.2.3
Inpatient Curative Care	HC.1.1	127,457,449.39		2,231,750.43		3,170,471.50	4,878,774.86	1,366,800.95
ART	HC.1.3.5.3							
Psychosocial Support	HC.1.3.5.4							
HIV Case Management	HC.1.3.5.7	35,576,022.00						
Outpatient Curative that cannot be disaggregated	HC.1.3.5.8	385,558,133.85		6,695,251.29		30,285,508.78	1,682,250.35	16,757,089.34
Long Term Nursing Care: Home Care	HC.3.3							
Clinical Laboratory	HC.4.1					3,249,074.76		
Diagnostic Imaging	HC.4.2					1,749,421.02		
Patient Transport and Emergency Rescue	HC.4.3					238,500.72		
Other not disaggregated	HC.4.9					3,021,465.44		
Pharmaceuticals and Other Medical Durables	HC.5.1 + HC.5.2					17,091,147.57	2,487,751.49	14,522,024.69
VCT	HC.6.3.1.1	199,302,137.25	6,330,452.00		1,667,406.00			
Blood Safety	HC.6.3.1.2							
IEC/BCC	HC.6.3.1.4				14,351,902.08			
STI Program	HC.6.3.1.5							
Condom Distribution	HC.6.3.1.6	2,787,029.00						
Nutritional Program	HC.6.3.1.8							
PMTCT	HC.6.3.1.9	3,734,305.00						
School Health Services (Life Skill Education)	HC.6.3.1.10		3,068,712.14					
HIV-TB Program	HC.6.3.1.11							
Other HIV Prevention and Programmes that cannot be disaggregated	HC.6.3.1.12	16,285,575.50						
BCC	HC.6.5.4							
Other	HC.6.5.9							
Other Prevention and Public Health Services	HC.6.9	2,971,460.69						
Health Administration and Health Insurance	HC.7	56,814,690.00						
Capital Formation	HCR.1	33,512,571.66						
Not specified by kind	HC.nsk	4,183,384.32				119,092.10	50,446.02	
	Column Total THE	868,182,758.66	9,399,164.14	8,927,001.71	16,019,308.08	58,924,681.90	9,099,222.73	32,645,914.99
Education and Training of Health Personnel	HCR.2							
	Subtotal Health Related							
	Column Total NHE	868,182,758.66	9,399,164.14	8,927,001.71	16,019,308.08	58,924,681.90	9,099,222.73	32,645,914.99

HIV FINANCING AGENT X FUNCTION (HFXHC) 2007/2008 – PART 2

Function (HC)	Code	Domestic NGOs	International NGOs	Rest of World	Not specified by any kind		Financing Agents Spending on Health Related Items		
	HFXHC	HF.2.4.1	HF.2.4.2	HF.3	HF.nsk	Grand Total THE	HF.4	Subtotal Health Related	Grand Total NHE
Inpatient Curative Care	HC.1.1					139,105,247.14			139,105,247.14
ART	HC.1.3.5.3			105,536.00		105,536.00			105,536.00
Psychosocial Support	HC.1.3.5.4			454,409.57		454,409.57			454,409.57
HIV Case Management	HC.1.3.5.7					35,576,022.00			35,576,022.00
Outpatient Curative that cannot be disaggregated	HC.1.3.5.8	90,008.75	2,415,685.50			443,483,927.87			443,483,927.87
Long Term Nursing Care: Home Care	HC.3.3	1,121,442.40	10,792,205.00		125,838.00	12,039,485.40			12,039,485.40
Clinical Laboratory	HC.4.1					3,249,074.76			3,249,074.76
Diagnostic Imaging	HC.4.2					1,749,421.02			1,749,421.02
Patient Transport and Emergency Rescue	HC.4.3					238,500.72			238,500.72
Other not disaggregated	HC.4.9					3,021,465.44			3,021,465.44
Pharmaceuticals and Other Medical Durables	HC.5.1 + HC.5.2					34,100,923.76			34,100,923.76
VCT	HC.6.3.1.1	273,249.12	19,909,935.50	106,482.00		227,589,661.87			227,589,661.87
Blood Safety	HC.6.3.1.2		6,406,281.25			6,406,281.25			6,406,281.25
IEC/BCC	HC.6.3.1.4	17,218,868.43	48,214,027.36	41,251.00		79,826,048.86			79,826,048.86
STI Program	HC.6.3.1.5		6,265,015.00			6,265,015.00			6,265,015.00
Condom Distribution	HC.6.3.1.6	15,311,666.93		42,703.89		18,141,399.82			18,141,399.82
Nutritional Program	HC.6.3.1.8			521,985.74		521,985.74			521,985.74
PMTCT	HC.6.3.1.9	1,846,988.25	14,335,142.25	74,516.00		19,990,951.50			19,990,951.50
School Health Services (Life Skill Education)	HC.6.3.1.10					3,068,712.14			3,068,712.14
HIV-TB Program	HC.6.3.1.11	2,580,396.00	754,478.50			3,334,874.50			3,334,874.50
Other HIV Prevention and Programmes that cannot be disaggregated	HC.6.3.1.12	19,119,568.03	71,180,580.25	224,639.25		106,810,363.03			106,810,363.03
BCC	HC.6.5.4	4,070,000.00				4,070,000.00			4,070,000.00
Other	HC.6.5.9	2,165,346.00				2,165,346.00			2,165,346.00
Other Prevention and Public Health Services	HC.6.9		11,317,938.75			14,289,399.44			14,289,399.44
Health Administration and Health Insurance	HC.7	15,838,937.25	2,602,634.00			75,256,261.25			75,256,261.25
Capital Formation	HC.R.1	932,669.00				34,445,240.66			34,445,240.66
Not specified by kind	HC.nsk	4,289,669.24				8,642,591.69			8,642,591.69
	Column Total THE	84,858,809.40	194,193,923.36	1,571,523.45	125,838.00	1,283,948,146.42			1,283,948,146.42
Education and Training of Health Personnel	HC.R.2						8,700,000.00	8,700,000.00	8,700,000.00
	Subtotal Health Related						8,700,000.00	8,700,000.00	8,700,000.00
	Column Total NHE	84,858,809.40	194,193,923.36	1,571,523.45	125,838.00	1,283,948,146.42	8,700,000.00	8,700,000.00	1,292,648,146.42

ANNEX C: NHA MATRICES 2008/2009, INCLUDING RH AND HIV SUBACCOUNTS

GENERAL FINANCING SOURCE X FINANCING AGENT (FSXHF) 2008/2009

Financing Source (FS)

Financing Agent (HF)	Code	Central Government Funds	Employer Funds	Households	Other Private Funds	USG	Other Bilateral	GFATM	UN Agencies	Other Donors (foundations)	
	FSxHF	FS.1.1.1	FS.2.1	FS.2.2	FS.2.4	FS.3.1.1	FS.3.1.2	FS.3.2.1	FS.3.2.2	FS.3.3	Grand Total THE
Ministry of Health & Social Services	HF.1.1.1.1	2,022,666,038.70				281,861,168.84	12,660,000.00	186,008,439.93	53,201,071.16		2,556,396,718.63
Ministry of Gender Equality and Child Welfare	HF.1.1.1.2	9,687,000.00					2,688,000.00	572,382.00	4,740,367.79		17,687,749.79
Ministry of Education	HF.1.1.1.4	2,084,000.00						13,408,974.00	5,084,930.84		20,577,904.84
Ministry of Defense	HF.1.1.1.5	35,175,000.00									35,175,000.00
Ministry of Safety and Security	HF.1.1.1.6	1,170,157.00									1,170,157.00
Other Ministries	HF.1.1.1.7					13,927,980.00	7,563,000.00	2,980,437.00	3,064,406.23		27,535,823.23
Government Employee Insurance Programs	HF.2.1.1	591,449,269.06		104,399,653.83							695,848,922.89
Private Employer Insurance Programs	HF.2.1.2		490,529,677.79	188,905,498.33	15,743,099.40						695,178,275.52
Household Out-of-Pocket	HF.2.3		94,930,493.00	312,018,169.34							406,948,662.34
Domestic NGOs	HF.2.4.1					70,106,751.60	572,000.00	61,765,250.54	15,261,702.14	4,751,759.00	152,457,463.28
International NGOs	HF.2.4.2					291,518,854.99	7,505,351.40	1,028,512.00	8,704,146.40	145,605.00	308,902,469.79
Employers (parastatal and private)	HF.2.5		3,620,987.03			10,776,000.00			92,583.80		14,489,570.83
Rest of World	HF.3								134,476.00		134,476.00
Not specified by any kind	HF.nsk								12,662,464.89		12,662,464.89
Column Total THE		2,662,231,464.76	589,081,157.82	605,323,321.50	15,743,099.40	668,190,755.43	30,988,351.40	265,763,995.47	102,946,149.25	4,897,364.00	4,945,165,659.03
Financing Agents spending on Health Related Items	HF.4	17,550,000.00				72,918,228.60					90,468,228.60
Subtotal Health Related		17,550,000.00				72,918,228.60					90,468,228.60
Column Total NHE		2,679,781,464.76	589,081,157.82	605,323,321.50	15,743,099.40	741,108,984.03	30,988,351.40	265,763,995.47	102,946,149.25	4,897,364.00	5,035,633,887.63

GENERAL FINANCING AGENT X PROVIDER (HFXHP) 2008/2009– PART I

Financing Agents (HF)

Providers (HP)	Code	Ministry of Health & Social Services	Ministry of Gender Equality and Child Welfare	Ministry of Education	Ministry of Defense	Ministry of Safety and Security	Other Ministries	Government Employee Insurance Programs	Private Employer Insurance Programs	Household Out-of-Pocket
	HFXHP	HF.1.1.1.1	HF.1.1.1.2	HF.1.1.1.4	HF.1.1.1.5	HF.1.1.1.6	HF.1.1.1.7	HF.2.1.1	HF.2.1.2	HF.2.3
Public and Mission General Hospitals and Clinics	HP.1.1.1 + HP.3.4.5.1	1,751,556,614.25			35,175,000.00			9,433,619.51	7,914,563.32	36,913,134.51
Private For Profit General Hospitals	HP.1.1.2							44,847,741.96	390,565,375.71	2,525,107.31
Residential Mental Retardation, Mental Health and Substance Abuse Facilities	HP.2.2							619,866.45		
All Other Residential Care Facilities	HP.2.9	1,878,766.06						191,990.94		
Offices of Physicians and Dentists (Private Clinics)	HP.3.1 + HP.3.2							330,869,272.00		124,577,282.97
Traditional Healers	HP.3.3.1									9,206,241.97
Community Health Workers	HP.3.3.2									
Private for Profit Health Centers and Clinics	HP.3.4.5.2								7,151,084.61	
Medical and Diagnostic Laboratories	HP.3.5	51,296,052.50						71,892,197.95		
Home-Based Palliative Care	HP.3.6									
Ambulance Services	HP.3.9.1							2,462,564.96		
Blood Banks	HP.3.9.2									
Providers of all Other Ambulatory Health Care Services	HP.3.9.9							31,534,953.76		
Dispensing Chemists	HP.4.1							202,540,266.84	187,563,229.21	112,089,759.87
All Other Miscellaneous Sale and Other Suppliers of Pharmaceuticals and Medical Goods	HP.4.9									26,706,642.72
Provision and Administration of Public Health Programs	HP.5	269,863,930.33	17,687,749.79	20,577,904.84		1,170,157.00	2,920,726.23			
General Health Administration and Insurance	HP.6	478,583,915.42					10,543,437.00			
Rest of World	HP.9						13,927,980.00			
Providers not specified by any kind	HP.nsk	3,217,440.07					143,680.00	1,456,448.52	101,984,022.67	94,930,493.00
Column Total	THE	2,556,396,718.63	17,687,749.79	20,577,904.84	35,175,000.00	1,170,157.00	27,535,823.23	695,848,922.89	695,178,275.52	406,948,662.34
Education and Training Institutions	HP.8.2									
Other Institutions Providing Health Related Services	HP.8.3									
Subtotal Health Related										
Column Total	NHE	2,556,396,718.63	17,687,749.79	20,577,904.84	35,175,000.00	1,170,157.00	27,535,823.23	695,848,922.89	695,178,275.52	406,948,662.34

GENERAL FINANCING AGENT X PROVIDER (HFXHP) 2008/2009 – PART 2

Providers (HP)	Code	Domestic NGOS	International NGOS	Employers (parastatal and private)	Rest of World	Not specified by any kind		Financing Agents spending on Health Related Items		
	HFXHP	HF.2.4.1	HF.2.4.2	HF.2.5	HF.3	HF.nsk	Grand Total THE	HF.4	Subtotal Health Related	Grand Total NHE
Public and Mission General Hospitals and Clinics	HP.1.1.1 + HP.3.4.5.1	3,473,640.00	4,947,317.73		67,238.00		1,849,481,127.31			1,849,481,127.31
Private For Profit General Hospitals	HP.1.1.2			1,146,018.64			439,084,243.62			439,084,243.62
Residential Mental Retardation, Mental Health and Substance Abuse Facilities	HP.2.2						619,866.45			619,866.45
All Other Residential Care Facilities	HP.2.9						2,070,757.00			2,070,757.00
Offices of Physicians and Dentists (Private Clinics)	HP.3.1 + HP.3.2						455,446,554.97			455,446,554.97
Traditional Healers	HP.3.3.1						9,206,241.97			9,206,241.97
Community Health Workers	HP.3.3.2	2,045,105.20				22,510.00	2,067,615.20			2,067,615.20
Private for Profit Health Centers and Clinics	HP.3.4.5.2			581,577.50			7,732,662.11			7,732,662.11
Medical and Diagnostic Laboratories	HP.3.5	717,326.00	12,877,051.50				136,782,627.95			136,782,627.95
Home-Based Palliative Care	HP.3.6	775,513.00					775,513.00			775,513.00
Ambulance Services	HP.3.9.1						2,462,564.96			2,462,564.96
Blood Banks	HP.3.9.2			10,776,000.00			10,776,000.00			10,776,000.00
Providers of all Other Ambulatory Health Care Services	HP.3.9.9						31,534,953.76			31,534,953.76
Dispensing Chemists	HP.4.1			339,076.00			502,532,331.92			502,532,331.92
All Other Miscellaneous Sale and Other Suppliers of Pharmaceuticals and Medical Goods	HP.4.9						26,706,642.72			26,706,642.72
Provision and Administration of Public Health Programs	HP.5	123,491,772.64	242,859,615.65	92,583.80	67,238.00		678,731,678.28			678,731,678.28
General Health Administration and Insurance	HP.6	21,954,106.44	33,376,531.74				544,457,990.60			544,457,990.60
Rest of World	HP.9			378,327.29			14,306,307.29			14,306,307.29
Providers not specified by any kind	HP.nsk		14,841,953.18	1,175,987.60		12,639,954.89	230,389,979.93			230,389,979.93
Column Total THE		152,457,463.28	308,902,469.79	14,489,570.83	134,476.00	12,662,464.89	4,945,165,659.03			4,945,165,659.03
Education and Training Institutions	HP.8.2							72,918,228.60	72,918,228.60	72,918,228.60
Other Institutions Providing Health Related Services	HP.8.3							17,550,000.00	17,550,000.00	17,550,000.00
Subtotal Health Related								90,468,228.60	90,468,228.60	90,468,228.60
Column Total NHE		152,457,463.28	308,902,469.79	14,489,570.83	134,476.00	12,662,464.89	4,945,165,659.03	90,468,228.60	90,468,228.60	5,035,633,887.63

GENERAL PROVIDER X FUNCTION (HPXHC) 2008/2009 – PART I

Provider (HP)													
Function (HC)	Code	Public and Mission General Hospitals and Clinics	Private For Profit General Hospitals	Residential Mental Retardation, Mental Health and Substance Abuse Facilities	All Other Residential Care Facilities	Offices of Physicians and Dentists (Private Clinics)	Traditional Healers	Community Health Workers	Private for Profit Health Centers and Clinics	Medical and Diagnostic Laboratories	Home-Based Palliative Care	Ambulance Services	Blood Banks
	HPxHC	HP.1.1.1 + HP.3.4.5.1	HP.1.1.2	HP.2.2	HP.2.9	HP.3.1 + HP.3.2	HP.3.3.1	HP.3.3.2	HP.3.4.5.2	HP.3.5	HP.3.6	HP.3.9.1	HP.3.9.2
Inpatient Curative Care	HC.1.1	426,153,343.16	338,505,541.78	619,866.45	191,990.94				1,947,006.33				
Outpatient Curative Care	HC.1.3	1,264,559,869.11	100,478,701.83			455,446,554.97	9,206,241.97		5,692,915.78				
Services of Curative Home Care	HC.1.4							22,510.00					
Inpatient Long Term Nursing Care (Palliative Care)	HC.3.1				1,878,766.06								
Long Term Nursing Care: Home Care	HC.3.3							2,045,105.20			775,513.00		
Clinical Lab (Independent Facilities)	HC.4.1									92,828,579.42			10,776,000.00
Diagnostic Imaging (Independent Facilities)	HC.4.2									20,517,003.42			
Patient Transport and Emergency Rescue	HC.4.3											2,462,564.96	
All Other Miscellaneous Ancillary Services	HC.4.9									10,559,993.61			
Pharmaceuticals and Other Medical Non-durables	HC.5.1 + HC.5.2												
HIV/AIDS Prevention	HC.6.3.1	5,357,521.00								7,934,952.50			
Prevention of Other Communicable Diseases	HC.6.3.2												
Occupational Health Care	HC.6.5												
Other Prevention and Public Health Services	HC.6.9												
Health Administration and Health Insurance	HC.7												
Capital formation for Health Care Provider Institutions	HC.R.1	153,410,394.04	100,000.00						92,740.00	4,942,099.00			
Not specified by kind	HC.nsk												
	Column Total THE	1,849,481,127.31	439,084,243.62	619,866.45	2,070,757.00	455,446,554.97	9,206,241.97	2,067,615.20	7,732,662.11	136,782,627.95	775,513.00	2,462,564.96	10,776,000.00
Education and Training	HC.R.2												
Food, Hygiene and Drinking Water Control	HC.R.4												
Subtotal Health Related													
	Column Total NHE	1,849,481,127.31	439,084,243.62	619,866.45	2,070,757.00	455,446,554.97	9,206,241.97	2,067,615.20	7,732,662.11	136,782,627.95	775,513.00	2,462,564.96	10,776,000.00

GENERAL PROVIDER X FUNCTION (HPXHC) 2008/2009 – PART 2

Function (HC)	Code	Providers of all Other Ambulatory Health Care Services	Dispensing Chemists	All Other Miscellaneous Sale and Other Suppliers of Pharmaceuticals and Medical Goods	Provision and Administration of Public Health Programs	General Health Administration and Insurance	Rest of World	Providers not specified by any kind		Education and Training Institutions	Other Institutions Providing Health Related Services		
	HPxHC	HP.3.9.9	HP.4.1	HP.4.9	HP.5	HP.6	HP.9	HP.nsk	Grand Total THE	HP.8.2	HP.8.3	Subtotal Health Related	Grand Total NHE
Inpatient Curative Care	HC.1.1						378,327.29	498,480.00	768,294,555.95				768,294,555.95
Outpatient Curative Care	HC.1.3							15,713,238.18	1,851,097,521.84				1,851,097,521.84
Services of Curative Home Care	HC.1.4								22,510.00				22,510.00
Inpatient Long Term Nursing Care (Palliative Care)	HC.3.1								1,878,766.06				1,878,766.06
Long Term Nursing Care: Home Care	HC.3.3								2,820,618.20				2,820,618.20
Clinical Lab (Independent Facilities)	HC.4.1								103,604,579.42				103,604,579.42
Diagnostic Imaging (Independent Facilities)	HC.4.2								20,517,003.42				20,517,003.42
Patient Transport and Emergency Rescue	HC.4.3								2,462,564.96				2,462,564.96
All Other Miscellaneous Ancillary Services	HC.4.9	31,534,953.76							42,094,947.37				42,094,947.37
Pharmaceuticals and Other Medical Non-durables	HC.5.1 + HC.5.2		502,532,331.92	26,706,642.72					529,238,974.64				529,238,974.64
HIV/AIDS Prevention	HC.6.3.1				506,834,795.84		13,927,980.00	143,680.00	534,198,929.34				534,198,929.34
Prevention of Other Communicable Diseases	HC.6.3.2				69,798,043.64				69,798,043.64				69,798,043.64
Occupational Health Care	HC.6.5				8,346,873.00				8,346,873.00				8,346,873.00
Other Prevention and Public Health Services	HC.6.9				81,949,929.12				81,949,929.12				81,949,929.12
Health Administration and Health Insurance	HC.7				214,470.05	539,137,554.65			539,352,024.70				539,352,024.70
Capital formation for Health Care Provider Institutions	HC.R.1					5,320,435.95			163,865,668.99				163,865,668.99
Not specified by kind	HC.nsk				11,587,566.62			214,034,581.75	225,622,148.37				225,622,148.37
	Column Total THE	31,534,953.76	502,532,331.92	26,706,642.72	678,731,678.28	544,457,990.60	14,306,307.29	230,389,979.93	4,945,165,659.03				4,945,165,659.03
Education and Training	HC.R.2									72,918,228.60		72,918,228.60	72,918,228.60
Food, Hygiene and Drinking Water Control	HC.R.4										17,550,000.00	17,550,000.00	17,550,000.00
	Subtotal Health Related									72,918,228.60	17,550,000.00	90,468,228.60	90,468,228.60
	Column Total NHE	31,534,953.76	502,532,331.92	26,706,642.72	678,731,678.28	544,457,990.60	14,306,307.29	230,389,979.93	4,945,165,659.03	72,918,228.60	17,550,000.00	90,468,228.60	5,035,633,887.63

GENERAL FINANCING AGENT X FUNCTION (HFXHC) 2008/2009 – PART I

Financing Agent (HF)

Function (HC)	Code	Ministry of Health & Social Services	Ministry of Gender Equality and Child Welfare	Ministry of Education	Ministry of Defense	Ministry of Safety and Security	Other Ministries	Government Employee Insurance Programs	Private Employer Insurance Programs	Household Out-of-Pocket
	HFXHC	HF.1.1.1.1	HF.1.1.1.2	HF.1.1.1.4	HF.1.1.1.5	HF.1.1.1.6	HF.1.1.1.7	HF.2.1.1	HF.2.1.2	HF.2.3
Inpatient Curative Care	HC.1.1	387,322,684.30			8,793,750.00			32,609,925.58	320,072,093.79	13,063,402.63
Outpatient Curative Care	HC.1.3	1,205,466,014.90			26,381,250.00			353,352,565.28	86,928,694.85	160,158,364.12
Services of Curative Home Care	HC.1.4									
Inpatient Long Term Nursing Care (Palliative Care)	HC.3.1	1,878,766.06								
Long Term Nursing Care: Home Care	HC.3.3									
Clinical Lab (Independent Facilities)	HC.4.1	51,296,052.50						40,815,200.92		
Diagnostic Imaging (Independent Facilities)	HC.4.2							20,517,003.42		
Patient Transport and Emergency Rescue	HC.4.3							2,462,564.96		
All Other Miscellaneous Ancillary Services	HC.4.9							42,094,947.37		
Pharmaceuticals and Other Medical Non-durables	HC.5.1 + HC.5.2							202,540,266.84	187,563,229.21	138,796,402.59
HIV/AIDS Prevention	HC.6.3.1	189,448,980.54		18,493,904.84			14,365,809.87			
Prevention of Other Communicable Diseases	HC.6.3.2	40,500,649.59								
Occupational Health Care	HC.6.5			2,084,000.00						
Other Prevention and Public Health Services	HC.6.9	39,507,854.58	17,687,749.79			1,170,157.00	2,626,576.36			
Health Administration and Health Insurance	HC.7	473,263,479.47					10,543,437.00			
Capital formation for Health Care Provider Institutions	HC.R.1	158,730,829.99								
Not specified by kind	HC.nsk	8,981,406.69						1,456,448.52	100,614,257.67	94,930,493.00
	Column Total THE	2,556,396,718.63	17,687,749.79	20,577,904.84	35,175,000.00	1,170,157.00	27,535,823.23	695,848,922.89	695,178,275.52	406,948,662.34
Education and Training	HC.R.2									
Food, Hygiene and Drinking Water Control	HC.R.4									
	Subtotal Health Related									
	Column Total NHE	2,556,396,718.63	17,687,749.79	20,577,904.84	35,175,000.00	1,170,157.00	27,535,823.23	695,848,922.89	695,178,275.52	406,948,662.34

GENERAL FINANCING AGENT X FUNCTION (HFXHC) 2008/2009 – PART 2

Function (HC)	Code	Domestic NGOS	International NGOS	Employers (parastatal and private)	Rest of World	Not specified by any kind		Financing Agents spending on Health Related Items		
	HFXHC	HF.2.4.1	HF.2.4.2	HF.2.5	HF.3	HF.nsk	Grand Total THE	HF.4	Subtotal Health Related	Grand Total NHE
Inpatient Curative Care	HC.1.1		4,947,317.73	1,485,381.93			768,294,555.95			768,294,555.95
Outpatient Curative Care	HC.1.3	3,473,640.00	14,841,953.18	427,801.50	67,238.00		1,851,097,521.84			1,851,097,521.84
Services of Curative Home Care	HC.1.4					22,510.00	22,510.00			22,510.00
Inpatient Long Term Nursing Care (Palliative Care)	HC.3.1						1,878,766.06			1,878,766.06
Long Term Nursing Care: Home Care	HC.3.3	2,820,618.20					2,820,618.20			2,820,618.20
Clinical Lab (Independent Facilities)	HC.4.1	717,326.00		10,776,000.00			103,604,579.42			103,604,579.42
Diagnostic Imaging (Independent Facilities)	HC.4.2						20,517,003.42			20,517,003.42
Patient Transport and Emergency Rescue	HC.4.3						2,462,564.96			2,462,564.96
All Other Miscellaneous Ancillary Services	HC.4.9						42,094,947.37			42,094,947.37
Pharmaceuticals and Other Medical Non-durables	HC.5.1 + HC.5.2			339,076.00			529,238,974.64			529,238,974.64
HIV/AIDS Prevention	HC.6.3.1	97,222,529.73	214,600,466.37		67,238.00		534,198,929.34			534,198,929.34
Prevention of Other Communicable Diseases	HC.6.3.2	14,158,137.77	15,139,256.28				69,798,043.64			69,798,043.64
Occupational Health Care	HC.6.5	6,262,873.00					8,346,873.00			8,346,873.00
Other Prevention and Public Health Services	HC.6.9	24,632.14	20,840,375.45	92,583.80			81,949,929.12			81,949,929.12
Health Administration and Health Insurance	HC.7	21,954,106.44	33,591,001.79				539,352,024.70			539,352,024.70
Capital formation for Health Care Provider Institutions	HC.R.1		4,942,099.00	192,740.00			163,865,668.99			163,865,668.99
Not specified by kind	HC.nsk	5,823,600.00		1,175,987.60		12,639,954.89	225,622,148.37			225,622,148.37
Column Total THE		152,457,463.28	308,902,469.79	14,489,570.83	134,476.00	12,662,464.89	4,945,165,659.03			4,945,165,659.03
Education and Training	HC.R.2							72,918,228.60	72,918,228.60	72,918,228.60
Food, Hygiene and Drinking Water Control	HC.R.4							17,550,000.00	17,550,000.00	17,550,000.00
Subtotal Health Related								90,468,228.60	90,468,228.60	90,468,228.60
Column Total NHE		152,457,463.28	308,902,469.79	14,489,570.83	134,476.00	12,662,464.89	4,945,165,659.03	90,468,228.60	90,468,228.60	5,035,633,887.63

RH FINANCING SOURCE X FINANCING AGENT (FSXHF) 2008/2009

Financing Source (FS)

Financing Agent (HF)	Code	Central Government Funds	Employer Funds	Households	Other Private Funds	GFATM	Other Bilateral	UN Agencies	Other Donors (Foundations)		
	FSxHF	FS.1.1.1	FS.2.1	FS.2.2	FS.2.4	FS.3.2.1	FS.3.1.2	FS.3.2.2	FS.3.3	Grand Total THE	Grand Total NHE
Ministry of Health & Social Services	HF.1.1.1.1	432,030,138.02					12,660,000.00	14,889,720.00		459,579,858.02	459,579,858.02
Ministry of Gender Equality and Child Welfare	HF.1.1.1.2	9,687,000.00				572,382.00		4,740,367.79		14,999,749.79	14,999,749.79
Ministry of Defense	HF.1.1.1.5	9,489,483.94								9,489,483.94	9,489,483.94
Other Ministries	HF.1.1.1.7							2,626,576.36		2,626,576.36	2,626,576.36
Government Employee Insurance Programs	HF.2.1.1	1,857,991.83		327,880.91						2,185,872.74	2,185,872.74
Private Employer Insurance Programs	HF.2.1.2		368,429.34	177,031.82	14,753.56					560,214.72	560,214.72
Household Out-of-Pocket	HF.2.3			18,199,936.40						18,199,936.40	18,199,936.40
Domestic NGOs	HF.2.4.1							24,632.14		24,632.14	24,632.14
International NGOs	HF.2.4.2						29,748.00	136,211.00	145,605.00	311,564.00	311,564.00
	Column Total THE	453,064,613.79	368,429.34	18,704,849.13	14,753.56	572,382.00	12,689,748.00	22,417,507.29	145,605.00	507,977,888.11	507,977,888.11
	Column Total NHE	453,064,613.79	368,429.34	18,704,849.13	14,753.56	572,382.00	12,689,748.00	22,417,507.29	145,605.00	507,977,888.11	507,977,888.11

RH FINANCING AGENT X PROVIDER (HFXHP) 2008/2009

Financing Agent (HF)

Provider (HP)	Code	Ministry of Health & Social Services	Ministry of Gender Equality and Child Welfare	Ministry of Defense	Other Ministries	Government Employee Insurance Programs	Private Employer Insurance Programs	Domestic NGOs	International NGOs	Household Out-of-Pocket	Grand Total THE	Grand Total NHE
	HFXHP	HF.1.1.1.1	HF.1.1.1.2	HF.1.1.1.5	HF.1.1.1.7	HF.2.1.1	HF.2.1.2	HF.2.4.1	HF.2.4.2	HF.2.3		
Public and Mission General Hospitals and Clinics	HP.1.1.1 + HP.3.4.5.1	457,350,138.02		9,489,483.94		12,013.84	7,417.09			2,153,133.27	469,012,186.16	469,012,186.16
Private For Profit General Hospitals Residential Mental Retardation, Mental Health and Substance Abuse Facilities	HP.1.1.2					1,356,813.74	366,016.34			147,288.83	1,870,118.91	1,870,118.91
All Other Residential Care Facilities	HP.2.2					789.41					789.41	789.41
Offices of Physicians and Dentists (Private Clinics)	HP.2.9					244.50					244.50	244.50
Traditional Healers	HP.3.1 + HP.3.2					421,366.59				7,266,559.61	7,687,926.20	7,687,926.20
Private for Profit Health Centers and Clinics	HP.3.3.1									536,997.63	536,997.63	536,997.63
Medical and Diagnostic Laboratories	HP.3.4.5.2						6,701.60				6,701.60	6,701.60
Ambulance services	HP.3.5					91,555.71					91,555.71	91,555.71
Providers of all Other Ambulatory Health Care Services	HP.3.9.1					3,136.11					3,136.11	3,136.11
Dispensing Chemists	HP.3.9.9					40,160.20					40,160.20	40,160.20
All Other Miscellaneous Sale and Other Suppliers of Pharmaceuticals and Medical Goods	HP.4.1					257,937.83	175,773.92			6,538,165.73	6,971,877.47	6,971,877.47
Provision and Administration of Public Health Programs	HP.4.9									1,557,791.33	1,557,791.33	1,557,791.33
Providers not specified by kind	HP.5	2,229,720.00	14,999,749.79		2,626,576.36			24,632.14	311,564.00		20,192,242.29	20,192,242.29
	HP.nsk					1,854.81	4,305.77				6,160.58	6,160.58
	Column Total THE	459,579,858.02	14,999,749.79	9,489,483.94	2,626,576.36	2,185,872.74	560,214.72	24,632.14	311,564.00	18,199,936.40	507,977,888.11	507,977,888.11
	Column Total NHE	459,579,858.02	14,999,749.79	9,489,483.94	2,626,576.36	2,185,872.74	560,214.72	24,632.14	311,564.00	18,199,936.40	507,977,888.11	507,977,888.11

RH PROVIDER X FUNCTION (HPXHC) 2008/2009 – PART I

Provider (HP)

Function (HC)	Code	Public and Mission General Hospitals and Clinics	Private For Profit General Hospitals	Residential Mental Retardation, Mental Health and Substance Abuse Facilities	All Other Residential Care Facilities	Offices of Physicians and Dentists (Private Clinics)	Traditional Healers	Private For Profit Health Centers and Clinics	Medical and Diagnostic Laboratories
	HPxHC	HP.1.1.1 + HP.3.4.5.1	HP.1.1.2	HP.2.2	HP.2.9	HP.3.1 + HP.3.2	HP.3.3.1	HP.3.4.5.2	HP.3.5
Inpatient Curative Care	HC.1.1	125,983,825.31	1,769,278.57	789.41	244.50			1,767.43	
Outpatient Curative Care	HC.1.3	301,641,424.95	100,840.34			7,687,926.20	536,997.63	4,934.17	
Clinical Lab (Independent Facilities)	HC.4.1								51,978.72
Diagnostic Imaging	HC.4.2								26,128.69
Patient Transport and Emergency Rescue	HC.4.3								
All Other Miscellaneous Ancillary Services	HC.4.9								13,448.30
Prescribed Medicines and Over the Counter Medicines	HC.5.1 + HC.5.2								
Other Prevention and Public Health Services	HC.6.9								
Health Administration and Health Insurance	HC.7								
Capital Formation	HC.R.1	41,386,935.90							
Not specified by kind	HC.nsk								
	Column Total THE	469,012,186.16	1,870,118.91	789.41	244.50	7,687,926.20	536,997.63	6,701.60	91,555.71
	Column Total NHE	469,012,186.16	1,870,118.91	789.41	244.50	7,687,926.20	536,997.63	6,701.60	91,555.71

RH PROVIDER X FUNCTION (HPXHC) 2008/2009 – PART 2

Function (HC)	Code	Ambulance Services	Providers of all other Ambulatory Health Care Services	Dispensing Chemists	All other Miscellaneous Sale and other Suppliers of Pharmaceuticals and Medical Goods	Provision and Administration of Public Health Programs	Providers not specified by any kind		
	HPxHC	HP.3.9.1	HP.3.9.9	HP.4.1	HP.4.9	HP.5	HP.nsk	Grand Total THE	Grand Total NHE
Inpatient Curative Care	HC.1.1						467.15	127,756,372.36	127,756,372.36
Outpatient Curative Care	HC.1.3						816.52	309,972,939.82	309,972,939.82
Clinical Lab (Independent Facilities)	HC.4.1							51,978.72	51,978.72
Diagnostic Imaging	HC.4.2							26,128.69	26,128.69
Patient Transport and Emergency Rescue	HC.4.3	3,136.11						3,136.11	3,136.11
All Other Miscellaneous Ancillary Services	HC.4.9		40,160.20					53,608.50	53,608.50
Prescribed Medicines and Over the Counter Medicines	HC.5.1 + HC.5.2			6,971,877.47	1,557,791.33			8,529,668.80	8,529,668.80
Other Prevention and Public Health Services	HC.6.9					20,183,474.64		20,183,474.64	20,183,474.64
Health Administration and Health Insurance	HC.7					8,767.65		8,767.65	8,767.65
Capital Formation	HC.R.1							41,386,935.90	41,386,935.90
Not specified by kind	HC.nsk						4,876.91	4,876.91	4,876.91
	Column Total THE	3,136.11	40,160.20	6,971,877.47	1,557,791.33	20,192,242.29	6,160.58	507,977,888.11	507,977,888.11
	Column Total NHE	3,136.11	40,160.20	6,971,877.47	1,557,791.33	20,192,242.29	6,160.58	507,977,888.11	507,977,888.11

RH FINANCING AGENT X FUNCTION (HFXHC) 2008/2009

Financing Agent (HF)

Function (HC)	Code	Ministry of Health & Social Services	Ministry of Gender Equality and Child Welfare	Ministry of Defense	Other Ministries	Government Employee Insurance Programs	Private Employer Insurance Programs	Domestic NGOs	International NGOs	Household Out-of-Pocket		
	HFXHC	HF.1.1.1.1	HF.1.1.1.2	HF.1.1.1.5	HF.1.1.1.7	HF.2.1.1	HF.2.1.2	HF.2.4.1	HF.2.4.2	HF.2.3	Grand Total THE	Grand Total NHE
Inpatient Curative Care	HC.1.1	122,980,800.53		2,372,370.98		1,341,262.14	299,953.92	761,984.78			127,756,372.36	127,756,372.36
Outpatient Curative Care	HC.1.3	292,982,401.59		7,117,112.95		449,965.94	81,464.78	9,341,994.56			309,972,939.82	309,972,939.82
Clinical Lab (Independent Facilities)	HC.4.1					51,978.72					51,978.72	51,978.72
Diagnostic Imaging	HC.4.2					26,128.69					26,128.69	26,128.69
Patient Transport and Emergency Rescue	HC.4.3					3,136.11					3,136.11	3,136.11
All Other Miscellaneous Ancillary Services	HC.4.9					53,608.50					53,608.50	53,608.50
Prescribed Medicines and Over the Counter Medicines	HC.5.1 + HC.5.2					257,937.83	175,773.92	8,095,957.05			8,529,668.80	8,529,668.80
Other Prevention and Public Health Services	HC.6.9	2,229,720.00	14,999,749.79		2,626,576.36				24,632.14	302,796.35	20,183,474.64	20,183,474.64
Health Administration and Health Insurance	HC.7									8,767.65	8,767.65	8,767.65
Capital Formation	HC.R.1	41,386,935.90									41,386,935.90	41,386,935.90
Not specified by kind	HC.nsk					1,854.81	3,022.10				4,876.91	4,876.91
	Column Total THE	459,579,858.02	14,999,749.79	9,489,483.94	2,626,576.36	2,185,872.74	560,214.72	18,199,936.40	24,632.14	311,564.00	507,977,888.11	507,977,888.11
	Column Total NHE	459,579,858.02	14,999,749.79	9,489,483.94	2,626,576.36	2,185,872.74	560,214.72	18,199,936.40	24,632.14	311,564.00	507,977,888.11	507,977,888.11

HIV FINANCING SOURCE X FINANCING AGENT (FSXHF) 2008/2009

Financing Source (FS)

Financing Agent (HF)	Code	Central Government Funds	Employer Funds	Households	Other Private Funds	USG	Other Bilateral	GFATM	UN Agencies	Other Donors (Foundations)		
	FSxHF	FS.1.1.1	FS.2.1	FS.2.2	FS.2.4	FS.3.1.1	FS.3.1.2	FS.3.2.1	FS.3.2.2	FS.3.3	Grand Total THE	Grand Total NHE
Ministry of Health & Social Services	HF.1.1.1.1	561,789,655.74				158,017,674.54		142,183,105.00	9,007,282.20		870,997,717.48	870,997,717.48
Ministry of Education	HF.1.1.1.4	2,084,000.00						13,408,974.00	5,084,930.84		20,577,904.84	20,577,904.84
Ministry of Defense	HF.1.1.1.5	12,275,590.18									12,275,590.18	12,275,590.18
Other Ministries	HF.1.1.1.7					13,927,980.00		2,980,437.00	294,149.87		17,202,566.87	17,202,566.87
Government Employee Insurance Programs	HF.2.1.1	57,682,645.32		10,179,290.35							67,861,935.67	67,861,935.67
Private Employer Insurance Programs	HF.2.1.2		6,868,312.38	3,300,252.49	275,038.07						10,443,602.93	10,443,602.93
Household Out-of-Pocket	HF.2.3			34,846,200.27							34,846,200.27	34,846,200.27
Domestic NGOs	HF.2.4.1					70,106,751.60	572,000.00	47,052,972.77	12,437,070.00	3,914,933.00	134,083,727.37	134,083,727.37
International NGOs	HF.2.4.2					223,557,819.87	7,475,603.40	1,028,512.00	7,475,603.40		239,537,538.67	239,537,538.67
Rest of World	HF.3								134,476.00		134,476.00	134,476.00
Not specified by any kind	HF.nsk								22,510.00		22,510.00	22,510.00
	Column Total THE	633,831,891.24	6,868,312.38	48,325,743.11	275,038.07	465,610,226.01	8,047,603.40	206,654,000.77	34,456,022.30	3,914,933.00	1,407,983,770.28	1,407,983,770.28
	Column Total NHE	633,831,891.24	6,868,312.38	48,325,743.11	275,038.07	465,610,226.01	8,047,603.40	206,654,000.77	34,456,022.30	3,914,933.00	1,407,983,770.28	1,407,983,770.28

HIV FINANCING AGENT X PROVIDER (HFXHP) 2008/2009

Financing Agent (HF)

Provider (HP)	Code	Ministry of Health & Social Services	Ministry of Education	Ministry of Defense	Other Ministries	Government Employee Insurance Programs	Private Employer Insurance Programs	Household Out-of-Pocket	Domestic NGOS	International NGOS	Rest of World	Not specified by any kind		
	HFXHP	HF.1.1.1.1	HF.1.1.1.4	HF.1.1.1.5	HF.1.1.1.7	HF.2.1.1	HF.2.1.2	HF.2.3	HF.2.4.1	HF.2.4.2	HF.3	HF.nsk	Grand Total THE	Grand Total NHE
Public and Mission General Hospitals and Clinics	HP.1.1.1 + HP.3.4.5.1	678,331,864.42		12,275,590.18		921,762.51	138,270.50	4,122,460.18		4,947,317.73	67,238.00		700,804,503.52	700,804,503.52
Private For Profit General Hospitals	HP.1.1.2					4,252,365.19	6,823,328.93	282,004.07					11,357,698.19	11,357,698.19
Residential Mental Retardation, Mental Health and Substance Abuse Facilities	HP.2.2					60,567.38							60,567.38	60,567.38
All Other Residential Health Care Facilities	HP.2.9					18,759.51							18,759.51	18,759.51
Offices of Physicians and Dentists (Private Clinics)	HP.3.1 + HP.3.2					32,329,361.13		13,912,795.40					46,242,156.53	46,242,156.53
Traditional Healers	HP.3.3.1							1,028,153.43					1,028,153.43	1,028,153.43
Community Health Workers (Community Counselors and Volunteers)	HP.3.3.2								2,045,105.20			22,510.00	2,067,615.20	2,067,615.20
Private Not for Profit VCT Centres (Stand-alone)	HP.3.4.5.2						124,932.23						124,932.23	124,932.23
Medical and Diagnostic Laboratories	HP.3.5					7,024,613.73				12,877,051.50			19,901,665.23	19,901,665.23
Home-based Palliative Care	HP.3.6								775,513.00				775,513.00	775,513.00
Ambulance Services	HP.3.9.1					240,618.15							240,618.15	240,618.15
Providers of all other Ambulatory Health Care Services	HP.3.9.9					3,081,292.20							3,081,292.20	3,081,292.20
Dispensing Chemists	HP.4.1					19,790,285.73	3,276,802.52	12,518,188.38					35,585,276.63	35,585,276.63
All other Miscellaneous Sale and other Suppliers of Pharmaceuticals and Medical Goods	HP.4.9							2,982,598.81					2,982,598.81	2,982,598.81
Provision and Administration of Public Health Programs	HP.5	189,750,099.74	20,577,904.84		294,149.87				109,309,002.73	206,871,216.27	67,238.00		526,869,611.44	526,869,611.44
General Health Administration and Insurance	HP.6	2,915,753.32				2,980,437.00			21,954,106.44				27,850,296.76	27,850,296.76
Rest of the world	HP.9					13,927,980.00							13,927,980.00	13,927,980.00
Providers not specified by any kind	HP.nsk					142,310.13	80,268.75			14,841,953.18			15,064,532.06	15,064,532.06
Column Total THE		870,997,717.48	20,577,904.84	12,275,590.18	17,202,566.87	67,861,935.67	10,443,602.93	34,846,200.27	134,083,727.37	239,537,538.67	134,476.00	22,510.00	1,407,983,770.28	1,407,983,770.28
Column Total NHE		870,997,717.48	20,577,904.84	12,275,590.18	17,202,566.87	67,861,935.67	10,443,602.93	34,846,200.27	134,083,727.37	239,537,538.67	134,476.00	22,510.00	1,407,983,770.28	1,407,983,770.28

HIV PROVIDER X FUNCTION (HPXHC) 2008/2009 –PART I

Provider (HP)

Function (HC)	Code	Public and Mission General Hospitals and Clinics	Private For Profit General Hospitals	Residential Mental Retardation, Mental Health and Substance Abuse Facilities	All Other Residential Care Facilities	Offices of Physicians and Dentists (Private Clinics)	Traditional Healers	Community Health Workers (Community Counselors and Volunteers)	Private Not For Profit VCT Centres (Stand-alone)	Medical and Diagnostic Laboratories	Home-based Palliative Care
	HPxHC	HP.1.1.1 + HP.3.4.5.1	HP.1.1.2	HP.2.2	HP.2.9	HP.3.1 + HP.3.2	HP.3.3.1	HP.3.3.2	HP.3.4.5.2	HP.3.5	HP.3.6
Inpatient Curative Care	HC.1.1	136,335,006.46	8,004,045.93	60,567.38	18,759.51				32,948.63		
Psychosocial Support	HC.1.3.5.4	67,238.00									
HIV Case Management	HC.1.3.5.7	119,457,962.00									
Outpatient Curative Care that cannot be disaggregated	HC.1.3.5.8	391,406,184.00	3,353,652.27			46,242,156.53	1,028,153.43		91,983.59		
Services of Curative Home Care	HC.1.4							22,510.00			
Long Term Nursing Care: Home Care	HC.3.3							2,045,105.20			775,513.00
Clinical Laboratory	HC.4.1									3,988,068.65	
Diagnostic Imaging	HC.4.2									2,004,724.13	
Patient Transport and Emergency Rescue	HC.4.3										
Other not disaggregated	HC.4.9									1,031,820.95	
Pharmaceuticals and Other Medical Durables	HC.5.1 + HC.5.2										
VCT	HC.6.3.1.1										
Blood Safety	HC.6.3.1.2									7,934,952.50	
IEC/BCC	HC.6.3.1.4										
STI Program	HC.6.3.1.5										
Condom Distribution	HC.6.3.1.6										
Surveillance	HC.6.3.1.7										
Nutritional Program	HC.6.3.1.8										
PMTCT	HC.6.3.1.9										
School Health Services (Life Skill Education)	HC.6.3.1.10										
HIV-TB Program	HC.6.3.1.11										
Other HIV Prevention and Programmes that cannot be disaggregated	HC.6.3.1.12										
Other	HC.6.5.9										
Health Administration and Health Insurance	HC.7										
Capital Formation	HC.R.1	53,538,113.07								4,942,099.00	
Not specified by kind	HC.nsk										
Column Total THE		700,804,503.52	11,357,698.19	60,567.38	18,759.51	46,242,156.53	1,028,153.43	2,067,615.20	124,932.23	19,901,665.23	775,513.00
Column Total NHE		700,804,503.52	11,357,698.19	60,567.38	18,759.51	46,242,156.53	1,028,153.43	2,067,615.20	124,932.23	19,901,665.23	775,513.00

HIV PROVIDER X FUNCTION (HPXHC) 2008/2009 –PART 2

Function (HC)	Code	Ambulance Services	Providers of all other Ambulatory Health Care Services	Dispensing Chemists	All other Miscellaneous Sale and Other Suppliers of Pharmaceuticals and Medical Goods	Provision and Administration of Public Health Programs	General Health Administration and Insurance	Rest of the World	Providers not specified by any kind		
	HPxHC	HP.3.9.1	HP.3.9.9	HP.4.1	HP.4.9	HP.5	HP.6	HP.9	HP.nsk	Grand Total THE	Grand Total NHE
Inpatient Curative Care	HC.1.1								8,708.64	144,460,036.55	144,460,036.55
Psychosocial Support	HC.1.3.5.4									67,238.00	67,238.00
HIV Case Management	HC.1.3.5.7									119,457,962.00	119,457,962.00
Outpatient Curative Care that cannot be disaggregated	HC.1.3.5.8								14,857,174.86	456,979,304.69	456,979,304.69
Services of Curative Home Care	HC.1.4									22,510.00	22,510.00
Long Term Nursing Care: Home Care	HC.3.3									2,820,618.20	2,820,618.20
Clinical Laboratory	HC.4.1									3,988,068.65	3,988,068.65
Diagnostic Imaging	HC.4.2									2,004,724.13	2,004,724.13
Patient Transport and Emergency Rescue	HC.4.3	240,618.15								240,618.15	240,618.15
Other not disaggregated	HC.4.9		3,081,292.20							4,113,113.16	4,113,113.16
Pharmaceuticals and Other Medical Durables	HC.5.1 + HC.5.2			35,585,276.63	2,982,598.81					38,567,875.44	38,567,875.44
VCT	HC.6.3.1.1					261,112,668.54				261,112,668.54	261,112,668.54
Blood Safety	HC.6.3.1.2									7,934,952.50	7,934,952.50
IEC/BCC	HC.6.3.1.4					73,534,243.98		13,927,980.00		87,462,223.98	87,462,223.98
STI Program	HC.6.3.1.5					9,780,477.20				9,780,477.20	9,780,477.20
Condom Distribution	HC.6.3.1.6					3,590,673.00				3,590,673.00	3,590,673.00
Surveillance	HC.6.3.1.7					824,552.58				824,552.58	824,552.58
Nutritional Program	HC.6.3.1.8					824,543.85				824,543.85	824,543.85
PMTCT	HC.6.3.1.9					48,334,023.84				48,334,023.84	48,334,023.84
School Health Services (Life Skill Education)	HC.6.3.1.10					5,254,930.84				5,254,930.84	5,254,930.84
HIV-TB Program	HC.6.3.1.11					5,293,136.58				5,293,136.58	5,293,136.58
Other HIV Prevention and Programmes that cannot be disaggregated	HC.6.3.1.12					98,285,545.44				98,285,545.44	98,285,545.44
Other	HC.6.5.9					8,346,873.00				8,346,873.00	8,346,873.00
Health Administration and Health Insurance	HC.7					205,702.40	27,850,296.76			28,055,999.16	28,055,999.16
Capital Formation	HC.R.1									58,480,212.07	58,480,212.07
Not specified by kind	HC.nsk					11,482,240.20			198,648.56	11,680,888.76	11,680,888.76
Column Total THE		240,618.15	3,081,292.20	35,585,276.63	2,982,598.81	526,869,611.44	27,850,296.76	13,927,980.00	15,064,532.06	1,407,983,770.28	1,407,983,770.28
Column Total NHE		240,618.15	3,081,292.20	35,585,276.63	2,982,598.81	526,869,611.44	27,850,296.76	13,927,980.00	15,064,532.06	1,407,983,770.28	1,407,983,770.28

HIV FINANCING AGENT X FUNCTION (HFxHC) 2008/2009

Financing Agent (HF)														
Function (HC)	Code	Ministry of Health & Social Services	Ministry of Education	Ministry of Defense	Other Ministries	Government Employee Insurance Programs	Private Employer Insurance Programs	Household Out-of-Pocket	Domestic NGOS	International NGOS	Rest of World	Not specified by any kind		
	HFxHC	HF.1.1.1.1	HF.1.1.1.4	HF.1.1.1.5	HF.1.1.1.7	HF.2.1.1	HF.2.1.2	HF.2.3	HF.2.4.1	HF.2.4.2	HF.3	HF.nsk	Grand Total THE	Grand Total NHE
Inpatient Curative Care	HC.1.1	126,333,947.34		3,068,897.55		3,059,168.77	5,591,783.90	1,458,921.27		4,947,317.73			144,460,036.55	144,460,036.55
Psychosocial Support HIV Case Management	HC.1.3.5.4										67,238.00		67,238.00	67,238.00
	HC.1.3.5.7	119,457,962.00											119,457,962.00	119,457,962.00
Outpatient Curative Care that cannot be disaggregated	HC.1.3.5.8	379,001,842.02		9,206,692.64		34,523,646.95	1,518,678.09	17,886,491.81		14,841,953.18			456,979,304.69	456,979,304.69
Services of Curative Home Care	HC.1.4											22,510.00	22,510.00	22,510.00
Long Term Nursing Care: Home Care	HC.3.3								2,820,618.20				2,820,618.20	2,820,618.20
Clinical Laboratory	HC.4.1					3,988,068.65							3,988,068.65	3,988,068.65
Diagnostic Imaging	HC.4.2					2,004,724.13							2,004,724.13	2,004,724.13
Patient Transport and Emergency Rescue	HC.4.3					240,618.15							240,618.15	240,618.15
Other not disaggregated	HC.4.9					4,113,113.16							4,113,113.16	4,113,113.16
Pharmaceuticals and Other Medical Durables	HC.5.1 + HC.5.2					19,790,285.73	3,276,802.52	15,500,787.19					38,567,875.44	38,567,875.44
VCT	HC.6.3.1.1	175,133,660.54							300,109.60	85,678,898.40			261,112,668.54	261,112,668.54
Blood Safety	HC.6.3.1.2									7,934,952.50			7,934,952.50	7,934,952.50
IEC/BCC	HC.6.3.1.4	5,609,157.00			14,090,303.47				63,273,630.21	4,489,133.30			87,462,223.98	87,462,223.98
STI Program	HC.6.3.1.5									9,780,477.20			9,780,477.20	9,780,477.20
Condom Distribution	HC.6.3.1.6								3,590,673.00				3,590,673.00	3,590,673.00
Surveillance	HC.6.3.1.7									824,552.58			824,552.58	824,552.58
Nutritional Program	HC.6.3.1.8									757,305.85	67,238.00		824,543.85	824,543.85
PMTCT	HC.6.3.1.9								1,334,499.84	46,999,524.00			48,334,023.84	48,334,023.84
School Health Services (Life Skill Education)	HC.6.3.1.10		5,084,930.84						170,000.00				5,254,930.84	5,254,930.84
HIV-TB Program	HC.6.3.1.11								4,468,584.00	824,552.58			5,293,136.58	5,293,136.58
Other HIV Prevention and Programmes that cannot be disaggregated	HC.6.3.1.12	3,348,642.00	13,408,974.00		131,826.40				24,085,033.08	57,311,069.96			98,285,545.44	98,285,545.44
Other Health	HC.6.5.9		2,084,000.00						6,262,873.00				8,346,873.00	8,346,873.00
Administration and Health Insurance	HC.7	2,915,753.32				2,980,437.00			21,954,106.44	205,702.40			28,055,999.16	28,055,999.16
Capital Formation	HC.R.1	53,538,113.07								4,942,099.00			58,480,212.07	58,480,212.07
Not specified by kind	HC.nsk	5,658,640.20				142,310.13	56,338.42		5,823,600.00				11,680,888.76	11,680,888.76
Column Total THE		870,997,717.48	20,577,904.84	12,275,590.18	17,202,566.87	67,861,935.67	10,443,602.93	34,846,200.27	134,083,727.37	239,537,538.67	134,476.00	22,510.00	1,407,983,770.28	1,407,983,770.28
Column Total NHE		870,997,717.48	20,577,904.84	12,275,590.18	17,202,566.87	67,861,935.67	10,443,602.93	34,846,200.27	134,083,727.37	239,537,538.67	134,476.00	22,510.00	1,407,983,770.28	1,407,983,770.28

ANNEX D: NASA MATRICES 2007/2008 AND 2008/2009

FINANCING SOURCE X FUNCTION 2007/2008

Financing Source (FS)													
Activities	NASA Code	Function (HC)	Code	Central Government Funds	Employer Funds	Households	Other Private Funds	Bilateral-USG	Bilateral-Other	Multilateral-GFATM	Multilateral-UN Agencies	Other Donors (Foundations)	
				FS.1.1.1	FS.2.1	FS.2.2	FS.2.4	FS.3.1.1	FS.3.1.2	FS.3.2.1	FS.3.2.2	FS.3.3	Grand Total
Prevention	ASC01	Voluntary Counselling and Testing (VCT)	HC.6.3.1.1					216,749,037.75		10,734,142.12	106,482.00		227,589,661.87
	ASC01	Blood Safety	HC.6.3.1.2					6,406,281.25					6,406,281.25
	ASC01	IEC/BCC	HC.6.3.1.4					70,684,184.75		5,774,973.96	886,134.33	4,474,505.83	81,819,798.86
	ASC01	STI program	HC.6.3.1.5					6,265,015.00					6,265,015.00
	ASC01	Condom Distribution	HC.6.3.1.6							12,065,171.00	42,703.89	6,033,524.93	18,141,399.82
	ASC01	PMTCT	HC.6.3.1.9					16,182,130.50		3,734,305.00		74,516.00	19,990,951.50
	ASC01	School Health Services (Life Skill Education)	HC.6.3.1.10								3,068,712.14		3,068,712.14
	ASC01	HIV-TB program	HC.6.3.1.11					754,478.50		2,580,396.00			3,334,874.50
	ASC01	Other HIV Prevention and Programmes	HC.6.3.1.12					68,008,380.25	12,494,278.00	22,792,097.90	3,515,606.88		106,810,363.03
	ASC01	BCC	HC.6.5.4					4,070,000.00					4,070,000.00
	ASC01	Other	HC.6.5.9								2,165,346.00		2,165,346.00
	ASC01	Other Prevention and Public Health Services	HC.6.9						11,317,938.75				11,317,938.75
Care and Treatment	ASC02	Inpatient Curative Care	HC.1.1	132,445,691.39	3,013,429.19	3,436,283.07	209,843.48						139,105,247.14
	ASC02	ART	HC.1.3.5.3								105,536.00		105,536.00
	ASC02	Psychosocial Support	HC.1.3.5.4								454,409.57		454,409.57
	ASC02	Outpatient Curative that cannot be disaggregated	HC.1.3.5.7							35,576,022.00			35,576,022.00
	ASC02	Other n.e.c	HC.1.3.5.8	417,934,601.71	1,202,388.03	21,772,570.12	68,673.76	2,505,694.25					443,483,927.87
	ASC02	Long Term Nursing	HC.3.3					10,990,398.25		923,249.15	125,838.00		12,039,485.40
	ASC02	Clinical Laboratory	HC.4.1	2,761,713.55		487,361.21							3,249,074.76
	ASC02	Diagnostic Imaging	HC.4.2	1,487,007.87		262,413.15							1,749,421.02
	ASC02	Patient Transport and Emergency Rescue	HC.4.3	202,725.61		35,775.11							238,500.72
	ASC02	Other Not Disaggregated	HC.4.9	2,568,245.63		453,219.82							3,021,465.44
	ASC02	Pharmaceuticals and Other Medical Durables	HC.5.1 + HC.5.2	14,527,475.44	1,614,380.30	17,853,202.96	105,865.06						34,100,923.76
	Orphans and Vulnerable Children (OVC)	ASC03	Education	HC.AD.6.1								3,748,553.05	185,922.00
ASC03		Basic Health Care	HC.AD.6.2								69,228.95		69,228.95
ASC03		Other Social Services	HC.AD.6.4					5,735,886.51			464,656.92		6,200,543.43
ASC03		Other Not Disaggregated	HC.AD.6.5	157,441,000.00				58,853,792.19		750,000.00	5,593,966.50	105,502.00	222,744,260.69
Program Management and Administration	ASC04	Health Administration and Health Insurance	HC.7	3,000,000.00				18,441,571.25		53,814,690.00			75,256,261.25
	ASC04	Capital Formation	HC.R.1	33,512,571.66				932,669.00					34,445,240.66
	ASC04	Not Specified by Kind	HC.nsk	101,228.29	34,654.25	31,504.08	2,151.50		8,473,053.56				8,642,591.69
Human Resources	ASC05	Education and Training of Health Personnel	HC.R.2					8,700,000.00					8,700,000.00
	ASC06	Nutritional Program	HC.6.3.1.8								521,985.74		521,985.74
Social Protection and Social Services (excluding OVC)	ASC06	HIV/AIDS Specific Income Generating Projects	HC.AD.7.4							86,624.53			86,624.53
	ASC06	Other n.e.c	HC.AD.7.6					1,183,898.61		4,437,000.00	45,668.70		5,666,567.31
Enabling Environment	ASC07	Advocacy	HC.AD.7.5					643,415.75		25,000.00	497,623.45		1,166,039.20
	ASC07	Human Rights	HC.AD.8				253,857.00		983,182.50			2,380,351.44	3,617,390.94
Column Total THE				765,982,261.14	5,864,851.77	44,332,329.54	640,390.80	508,424,772.56	21,950,514.06	155,459,017.66	19,321,622.11	13,179,806.20	1,535,155,565.82

FINANCING SOURCE X FUNCTION 2008/2009

Activities	NASA Code	Function (HC)	Code	Financing Source (FS)									Grand Total THE	
				Central Government Funds	Employer Funds	Households	Other Private Funds	Bilateral-USG	Bilateral-Other	Multilateral-GFATM	Multilateral-UN Agencies	Other Donors (Foundations)		
				FS.1.1.1	FS.2.1	FS.2.2	FS.2.4	FS.3.1.1	FS.3.1.2	FS.3.2.1	FS.3.2.2	FS.3.3		
Prevention	ASC01	Voluntary Counselling and Testing (VCT)	HC.6.3.1.1					243,696,572.94			17,416,095.60			261,112,668.54
	ASC01	Blood Safety	HC.6.3.1.2					7,934,952.50						7,934,952.50
	ASC01	IEC/BCC	HC.6.3.1.4					48,611,838.74			28,173,128.77	6,762,323.47	3,914,933.00	87,462,223.98
	ASC01	STI program	HC.6.3.1.5					9,780,477.20						9,780,477.20
	ASC01	Condom Distribution	HC.6.3.1.6								3,590,673.00			3,590,673.00
	ASC01	PMTCT	HC.6.3.1.9					48,334,023.84						48,334,023.84
	ASC01	School Health Services (Life Skill Education)	HC.6.3.1.10								170,000.00	5,084,930.84		5,254,930.84
	ASC01	HIV-TB program	HC.6.3.1.11					824,552.58			4,468,584.00			5,293,136.58
	ASC01	Other HIV Prevention and Programmes	HC.6.3.1.12					56,115,368.24	8,047,603.40		23,153,032.00	10,969,541.80		98,285,545.44
	ASC01	BCC	HC.6.5.9	2,084,000.00							6,262,873.00			8,346,873.00
Care and Treatment	ASC02	Inpatient Curative Care	HC.1.1	298,106,183.01	3,524,685.70	3,775,742.95	172,431.28	4,947,317.73						310,526,260.67
	ASC02	Psychosocial Support	HC.1.3.5.4									67,238.00		67,238.00
	ASC02	Outpatient Curative that cannot be disaggregated	HC.1.3.5.7								119,457,962.00			119,457,962.00
	ASC02	Other n.e.c	HC.1.3.5.8	251,450,589.89	1,129,731.98	23,472,472.41	18,233.11	14,841,953.18						290,912,980.57
	ASC02	Services of Curative Home Care	HC.1.4									22,510.00		22,510.00
	ASC02	Long Term Nursing Care: Home Care	HC.3.3					2,045,105.20			775,513.00			2,820,618.20
	ASC02	Clinical Laboratory	HC.4.1	3,389,858.35		598,210.30								3,988,068.65
	ASC02	Diagnostic Imaging	HC.4.2	1,704,015.51		300,708.62								2,004,724.13
	ASC02	Patient Transport and Emergency Rescue	HC.4.3	204,525.43		36,092.72								240,618.15
	ASC02	Other not disaggregated	HC.4.9	3,496,146.18		616,966.97								4,113,113.16
Orphans and Vulnerable Children (OVC)	ASC02	Pharmaceuticals and Other Medical Durables	HC.5.1 + HC.5.2	16,821,742.87	2,174,420.79	19,488,527.86	83,183.93							38,567,875.44
	ASC03	Education	HC.AD.6.1								4,310,072.72	436,395.00		4,746,467.72
	ASC03	Other Social Services	HC.AD.6.4					7,859,565.40			2,079,398.38			9,938,963.78
	ASC03	Other non disaggregated	HC.AD.6.5	226,099,000.00				79,109,129.20			200,000.00	631,222.02	105,502.00	306,144,853.22
Program Management and Administration	ASC04	Surveillance	HC.6.3.1.7					824,552.58						824,552.58
	ASC04	Health Administration and Health Insurance	HC.7	2,915,753.32				21,954,106.44			3,186,139.40			28,055,999.16
	ASC04	Capital formation	HC.R.1	53,538,113.07				4,942,099.00						58,480,212.07
	ASC04	Not specified by kind	HC.nsk	120,963.61	39,473.90	37,021.28	1,189.76					11,482,240.20		11,680,888.76
Social Protection and Social Services (excluding OVC)	ASC06	Nutritional Program	HC.6.3.1.8					757,305.85				67,238.00		824,543.85
	ASC06	HIV/AIDS Specific Income Generating Projects	HC.AD.7.4								75,027.40			75,027.40
	ASC06	Other n.e.c	HC.AD.7.6					1,406,425.15			3,290,000.00			4,696,425.15
Enabling environment	ASC07	Advocacy	HC.AD.7.5					2,377,437.04				1,894,387.80		4,271,824.84
	ASC07	Human Rights	HC.AD.8								337,663.19		4,396,660.00	4,734,323.19
	ASC07	AIDS Specific Institutional Development	HC.AD.9								150,000.00			150,000.00
HIV-related research (excluding operations research)	ASC08	Non-health Research	HC.AD.5					853,100.00						853,100.00
Column Total THE				859,930,891.24	6,868,312.38	48,325,743.11	275,038.07	557,215,882.80	8,047,603.40	210,706,691.36	43,371,103.22	8,853,490.00	1,743,594,755.58	

FINANCING AGENT X FUNCTION 2007/2008

Financing Agent (HF)																
Activities	NASA Code	Function (HC)	Code	Ministry of Health & Social Services	Ministry of Gender Equality and Child Welfare	Ministry of Education	Ministry of Defense	Other Ministries	Government Employee Insurance Programs	Private Employer Insurance Programs	Household Out-of-Pocket	Domestic NGOS	International NGOS	Rest of World	Not specified by any kind	Grand Total THE
				HF.1.1.1.1	HF.1.1.1.2	HF.1.1.1.4	HF.1.1.1.5	HF.1.1.1.7	HF.2.1.1	HF.2.1.2	HF.2.3	HF.2.4.1	HF.2.4.2	HF.3	HF.nsk	
Prevention	ASC01	Voluntary Counselling and Testing (VCT)	HC.6.3.1.1	199,302,137.25		6,330,452.00		1,667,406.00				273,249.12	19,909,935.50	106,482.00		227,589,661.87
	ASC01	Blood Safety	HC.6.3.1.2										6,406,281.25			6,406,281.25
	ASC01	IEC/BCC	HC.6.3.1.4				1,993,750.00	14,351,902.08				17,218,868.43	48,214,027.36	41,251.00		81,819,798.86
	ASC01	STI Program	HC.6.3.1.5										6,265,015.00			6,265,015.00
	ASC01	Condom Distribution	HC.6.3.1.6	2,787,029.00									15,311,666.93		42,703.89	18,141,399.82
	ASC01	PMTCT	HC.6.3.1.9	3,734,305.00									1,846,988.25	14,335,142.25	74,516.00	19,990,951.50
	ASC01	School Health Services (Life Skill Education)	HC.6.3.1.10			3,068,712.14										3,068,712.14
	ASC01	HIV-TB Program	HC.6.3.1.11										2,580,396.00	754,478.50		3,334,874.50
	ASC01	Programs	HC.6.3.1.12	16,285,575.50									19,119,568.03	71,180,580.25	224,639.25	106,810,363.03
	ASC01	BCC	HC.6.5.4										4,070,000.00			4,070,000.00
	ASC01	Other	HC.6.5.9										2,165,346.00			2,165,346.00
	ASC01	Other Prevention and Public Health Services	HC.6.9											11,317,938.75		11,317,938.75
Care and Treatment	ASC02	Inpatient Curative Care	HC.1.1	127,457,449.39			2,231,750.43		3,170,471.50	4,878,774.86	1,366,800.95					139,105,247.14
	ASC02	ART	HC.1.3.5.3											105,536.00		105,536.00
	ASC02	Psychosocial Support	HC.1.3.5.4											454,409.57		454,409.57
	ASC02	Outpatient Curative Care that cannot be disaggregated	HC.1.3.5.7	35,576,022.00												35,576,022.00
	ASC02	Other n.e.c	HC.1.3.5.8	385,558,133.85			6,695,251.29		30,285,508.78	1,682,250.35	16,757,089.34	90,008.75	2,415,685.50			443,483,927.87
	ASC02	Long Term Nursing	HC.3.3									1,121,442.40	10,792,205.00		125,838.00	12,039,485.40
	ASC02	Clinical Laboratory	HC.4.1						3,249,074.76							3,249,074.76
	ASC02	Diagnostic Imaging	HC.4.2						1,749,421.02							1,749,421.02
	ASC02	Patient Transport and Emergency Rescue	HC.4.3						238,500.72							238,500.72
	ASC02	Other Not Disaggregated	HC.4.9						3,021,465.44							3,021,465.44
ASC02	Pharmaceuticals and Other Medical Durables	HC.5.1 + HC.5.2						17,091,147.57	2,487,751.49	14,522,024.69					34,100,923.76	
Orphans and Vulnerable Children (OVC)	ASC03	Education	HC.AD.6.1		3,748,553.05							185,922.00				3,934,475.05
	ASC03	Basic Health Care	HC.AD.6.2	69,228.95												69,228.95
	ASC03	Other Social Services	HC.AD.6.4									6,200,543.43				6,200,543.43
	ASC03	Other Not Disaggregated	HC.AD.6.5		158,498,180.50							33,916,354.50	30,329,725.69			222,744,260.69
Program Management and Administration	ASC04	Health Administration and Health Insurance	HC.7	56,814,690.00								15,838,937.25	2,602,634.00			75,256,261.25
	ASC04	Capital Formation	HC.R.1	33,512,571.66									932,669.00			34,445,240.66
	ASC04	Not specified by kind	HC.nsk	4,183,384.32					119,092.10	50,446.02		4,289,669.24			8,642,591.69	
Human Resources	Education and Training of Health Personnel	HC.R.2										8,700,000.00			8,700,000.00	
Social Protection and Social Services (excluding OVC)	ASC06	Nutritional Program	HC.6.3.1.8											521,985.74	521,985.74	
	ASC06	HIV/AIDS Specific Income Generating Projects	HC.AD.7.4									86,624.53				86,624.53
	ASC06	Other n.e.c	HC.AD.7.6									4,437,000.00	1,183,898.61	45,668.70		5,666,567.31
Enabling environment	ASC07	Advocacy	HC.AD.7.5									693,415.75		472,623.45	1,166,039.20	
	ASC07	Human Rights	HC.AD.8									3,617,390.94			3,617,390.94	
Column Total THE				865,280,526.92	162,246,733.55	9,399,164.14	10,920,751.71	16,019,308.08	58,924,681.90	9,099,222.73	32,645,914.99	133,996,060.55	234,407,547.65	2,089,815.60	125,838.00	1,535,155,565.82

FINANCING AGENT X FUNCTION 2008/2009

Financing Agent (HF)

Activities	NASA Code	Function (HC)	Code	Ministry of Health & Social Services	Ministry of Gender Equality and Child Welfare	Ministry of Education	Ministry of Defense	Other Ministries	Government Employee Insurance Programs	Private Employer Insurance Programs	Household Out-of-Pocket	Domestic NGOS	International NGOS	Rest of World	Not specified by any kind	Grand Total THE
				HF.1.1.1.1	HF.1.1.1.2	HF.1.1.1.4	HF.1.1.1.5	HF.1.1.1.7	HF.2.1.1	HF.2.1.2	HF.2.3	HF.2.4.1	HF.2.4.2	HF.3	HF.nsk	
Prevention	ASC01	Voluntary Counselling and Testing (VCT)	HC.6.3.1.1	175,133,660.54								300,109.60	85,678,898.40			261,112,668.54
	ASC01	Blood Safety	HC.6.3.1.2										7,934,952.50			7,934,952.50
	ASC01	IEC/BCC	HC.6.3.1.4	5,609,157.00				14,090,303.47				63,273,630.21	4,489,133.30			87,462,223.98
	ASC01	STI Program	HC.6.3.1.5										9,780,477.20			9,780,477.20
	ASC01	Condom Distribution	HC.6.3.1.6									3,590,673.00				3,590,673.00
	ASC01	PMTCT	HC.6.3.1.9									1,334,499.84	46,999,524.00			48,334,023.84
	ASC01	School Health Services (Life Skill Education)	HC.6.3.1.10			5,084,930.84						170,000.00				5,254,930.84
	ASC01	HIV-TB Program	HC.6.3.1.11									4,468,584.00	824,552.58			5,293,136.58
	ASC01	Other HIV Prevention Programs	HC.6.3.1.12	3,348,642.00		13,408,974.00		131,826.40				24,085,033.08	57,311,069.96			98,285,545.44
	ASC01	Other	HC.6.5.9			2,084,000.00						6,262,873.00				8,346,873.00
Care and Treatment	ASC02	Inpatient Curative Care	HC.1.1	292,400,271.46			3,068,897.55		3,059,168.77	5,591,783.90	1,458,921.27		4,947,317.73			310,526,360.67
	ASC02	Psychosocial Support	HC.1.3.5.4											67,238.00		67,238.00
	ASC02	Outpatient Curative Care that cannot be disaggregated	HC.1.3.5.7	119,457,962.00												119,457,962.00
	ASC02	Other n.e.c.	HC.1.3.5.8	212,935,517.90			9,206,692.64		34,523,646.95	1,518,678.09	17,886,491.81		14,841,953.18			290,912,980.57
	ASC02	Services of Curative Home Care	HC.1.4											22,510.00		22,510.00
	ASC02	Long Term Nursing	HC.3.3									2,820,618.20				2,820,618.20
	ASC02	Clinical Laboratory	HC.4.1					3,988,068.65								3,988,068.65
	ASC02	Diagnostic Imaging	HC.4.2					2,004,724.13								2,004,724.13
	ASC02	Patient Transport and Emergency Rescue	HC.4.3					240,618.15								240,618.15
	ASC02	Other Not Disaggregated	HC.4.9					4,113,113.16								4,113,113.16
Orphans and Vulnerable Children (OVC)	ASC02	Pharmaceuticals and Other Medical Durables	HC.5.1 + HC.5.2					19,790,285.73	3,276,802.52	15,500,787.19						38,567,875.44
	ASC03	Education	HC.AD.6.1		4,075,242.72							671,225.00				4,746,467.72
	ASC03	Other Social Services	HC.AD.6.4									9,938,963.78				9,938,963.78
	ASC03	Other Not Disaggregated	HC.AD.6.5		226,099,000.00							42,078,030.76	37,967,822.46			306,144,853.22
Program Management and Administration	ASC04	Surveillance	HC.6.3.1.7									824,552.58				824,552.58
	ASC04	Health Administration and Health Insurance	HC.7	2,915,753.32				2,980,437.00				21,954,106.44	205,702.40			28,055,999.16
	ASC04	Capital Formation	HC.R.1	53,538,113.07									4,942,099.00			58,480,212.07
	ASC04	Not specified by kind	HC.nsk	5,658,640.20					142,310.13	56,338.42		5,823,600.00				11,680,888.76
Social Protection and Social Services (excluding OVC)	ASC06	Nutritional Program HIV/AIDS Specific	HC.6.3.1.8										757,305.85	67,238.00		824,543.85
	ASC06	Income Generating Projects	HC.AD.7.4									75,027.40				75,027.40
	ASC06	Other n.e.c.	HC.AD.7.6									3,290,000.00	1,406,425.15			4,696,425.15
Enabling environment	ASC07	Advocacy	HC.AD.7.5			1,760,080.00						2,377,437.04		134,307.80		4,271,824.84
	ASC07	Human Rights	HC.AD.8									4,734,323.19				4,734,323.19
	ASC07	AIDS Specific Institutional	HC.AD.9									150,000.00				150,000.00
HIV-Related Research	ASC08	Non-health Research	HC.AD.5								853,100.00					853,100.00
Column Total THE				870,997,717.48	230,174,242.72	22,337,984.84	12,275,590.18	17,202,566.87	67,861,935.67	10,443,602.93	34,846,200.27	198,251,834.54	278,911,786.28	268,783.80	22,510.00	1,743,594,755.58

FINANCING AGENT X PROVIDER 2007/2008

Financing Agent (HF)

Provider (HP)	Code	Ministry of Health & Social Services	Ministry of Gender Equality and Child Welfare	Ministry of Education	Ministry of Defense	Other Ministries	Government Employee Insurance Programs	Private Employer Insurance Programs	Household Out-of-Pocket	Domestic NGOs	International NGOs	Rest of World	Not specified by any kind	Grand Total THE
		HF.1.1.1.1	HF.1.1.1.2	HF.1.1.1.4	HF.1.1.1.5	HF.1.1.1.7	HF.2.1.1	HF.2.1.2	HF.2.3	HF.2.4.1	HF.2.4.2	HF.3	HF.nsk	
Public and Mission General Hospitals and Clinics	HP.1.1.1 + HP.3.4.5.1	584,567,211.90			8,927,001.71		864,278.52	1,007,870.26	3,862,156.66	90,008.75	2,415,685.50	559,945.57		602,294,158.88
Private For Profit General Hospitals	HP.1.1.2						4,334,230.51	5,352,640.87	264,197.56					9,951,068.94
Residential Mental Retardation, Mental Health and Substance Abuse Facilities	HP.2.2						38,826.52							38,826.52
All Other Residential Care Facilities	HP.2.9						17,216.43							17,216.43
Offices of Physicians and Dentists (Private Clinics)	HP.3.1 + HP.3.2						28,201,428.31		13,034,303.09					41,235,731.40
Traditional Healers	HP.3.3.1								963,232.99					963,232.99
Community Health Workers	HP.3.3.2									198,193.25			125,838.00	324,031.25
Private For Profit Health Centers and Clinics	HP.3.4.5.2							52,828.13						52,828.13
Medical and Diagnostic Laboratories	HP.3.5						5,657,410.38			932,669.00	6,406,281.25			12,996,360.63
Home-based Palliative Care	HP.3.6									923,249.15	10,792,205.00			11,715,454.15
Ambulance Services	HP.3.9.1						238,500.72							238,500.72
Blood Banks	HP.3.9.2										8,700,000.00			8,700,000.00
Providers of all other Ambulatory Health Care Services	HP.3.9.9						2,362,550.84							2,362,550.84
Dispensing Chemists	HP.4.1						17,091,147.57	2,487,751.49	11,727,755.41					31,306,654.47
All other Miscellaneous Sale and other Suppliers of Pharmaceuticals and Medical Goods	HP.4.9								2,794,269.29					2,794,269.29
Provision and Administration of Public Health Programs	HP.5	226,829,396.07		9,399,164.14	1,993,750.00	1,903,558.08				66,875,752.00	171,977,117.61	1,011,577.88		479,990,315.77
General Health Administration and Insurance	HP.6	53,814,690.00								15,838,937.25	2,602,634.00			72,256,261.25
Rest of World	HP.9													14,115,750.00
Orphanages	HP.AD.2		158,498,180.50							28,631,347.51				187,129,528.01
CSO	HP.AD.4		3,748,553.05							19,862,487.90	24,116,711.10	472,623.45		48,200,375.50
CBOs / Self Help Groups	HP.AD.5	69,228.95								643,415.75	7,396,913.20	45,668.70		8,155,226.60
Not specified by kind	HP.nsk						119,092.10	198,131.97						317,224.08
Column Total THE		865,280,526.92	162,246,733.55	9,399,164.14	10,920,751.71	16,019,308.08	58,924,681.90	9,099,222.73	32,645,914.99	133,996,060.55	234,407,547.65	2,089,815.60	125,838.00	1,535,155,565.82

FINANCING AGENT X PROVIDER 2008/2009

Financing Agent (HF)

Provider (HP)	Code	Ministry of Health & Social Services	Ministry of Gender Equality and Child Welfare	Ministry of Education	Ministry of Defense	Other Ministries	Government Employee Insurance Programs	Private Employer Insurance Programs	Household Out-of-Pocket	Domestic NGOs	International NGOs	Rest of World	Not specified by any kind	Grand Total THE
		HF.1.1.1.1	HF.1.1.1.2	HF.1.1.1.4	HF.1.1.1.5	HF.1.1.1.7	HF.2.1.1	HF.2.1.2	HF.2.3	HF.2.4.1	HF.2.4.2	HF.3	HF.nsk	
Public and Mission General Hospitals and Clinics	HP.1.1.1 + HP.3.4.5.1	678,331,864.42			12,275,590.18		921,762.51	138,270.50	4,122,460.18		4,947,317.73	67,238.00		700,804,503.52
Private For Profit General Hospitals	HP.1.1.2						4,252,365.19	6,823,328.93	282,004.07					11,357,698.19
Residential Mental Retardation, Mental Health and Substance Abuse Facilities	HP.2.2						60,567.38							60,567.38
All Other Residential Care Facilities	HP.2.9						18,759.51							18,759.51
Offices of Physicians and Dentists (Private Clinics)	HP.3.1 + HP.3.2						32,329,361.13		13,912,795.40					46,242,156.53
Traditional Healers	HP.3.3.1								1,028,153.43					1,028,153.43
Community Health Workers	HP.3.3.2									2,045,105.20		22,510.00		2,067,615.20
Private For Profit Health Centers and Clinics	HP.3.4.5.2							124,932.23						124,932.23
Medical and Diagnostic Laboratories	HP.3.5						7,024,613.73				12,877,051.50			19,901,665.23
Home-based Palliative Care	HP.3.6									775,513.00				775,513.00
Ambulance Services	HP.3.9.1						240,618.15							240,618.15
Providers of all other Ambulatory Health Care Services	HP.3.9.9						3,081,292.20							3,081,292.20
Dispensing Chemists All other	HP.4.1						19,790,285.73	3,276,802.52	12,518,188.38					35,585,276.63
Miscellaneous Sale and other Suppliers of Pharmaceuticals and Medical Goods	HP.4.9								2,982,598.81					2,982,598.81
Provision and Administration of Public Health Programs	HP.5	189,750,099.74		20,577,904.84	0.00	294,149.87				109,309,002.73	206,871,216.27	67,238.00		526,869,611.44
General Health Administration and Insurance	HP.6	2,915,753.32				2,980,437.00				21,954,106.44				27,850,296.76
Rest of World	HP.9					13,927,980.00								13,927,980.00
Orphanages	HP.AD.2		226,099,000.00							37,267,342.81				263,366,342.81
Nonhealth Research Institutions	HP.AD.3									853,100.00		53,880.00		906,980.00
CSO	HP.AD.4		4,075,242.72							23,670,227.32	23,428,402.43	80,427.80		51,254,300.27
CBOs / Self Help Groups	HP.AD.5			1,760,080.00						2,377,437.04	15,945,845.18			20,083,362.22
Not specified by kind	HP.nsk						142,310.13	80,268.75			14,841,953.18			15,064,532.06
Column Total THE		870,997,717.48	230,174,242.72	22,337,984.84	12,275,590.18	17,202,566.87	67,861,935.67	10,443,602.93	34,846,200.27	198,251,834.54	278,911,786.28	268,783.80	22,510.00	1,743,594,755.58

ANNEX E: BIBLIOGRAPHY

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