Evidence Brief from TB Resource Tracking Tool Pilot

December 2023

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ABOUT HS4TB

The USAID Health Systems for Tuberculosis (HS4TB) project seeks to transform the way country leaders and health system managers understand and work toward TB control and elimination. HS4TB is a five-year USAID contract focusing on health systems priorities that most directly support achievement of TB outcomes, with a focus on health financing and governance in the USAID TB priority countries. The project helps countries increase domestic financing, use key TB resources more efficiently, build in-country technical and managerial competence and leadership, and support policy formation and dissemination. HS4TB is led by Management Sciences for Health (MSH) in partnership with Nathan Associates and Open Development.

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ACRONYMS AND ABBREVIATIONS

AWP	Annual Work Plan
CDOH	County Department of Health
CSOF	County-specific Operational Framework
GoK	Government of Kenya
HS4TB	Health Systems for Tuberculosis
KES	Kenyan shilling
MOH	Ministry of Health
M&E	Monitoring & evaluation
NSP	National Strategic Plan
NTLD-P	National Tuberculosis, Leprosy, and Lung Disease Program
PBB	Program-based budget
PBCBP	Planning & Budgeting Capacity Building Plan
RMP	Resource Mobilization Plan
TB	Tuberculosis

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EXECUTIVE SUMMARY

Background & Rationale for a TB Resource Tracking Tool. Following devolution in 2010, county governments in Kenya have become a major source of health funding. However, TB programming has not benefitted from increasing county government health budgets because budgetary decision-makers at this level generally believe that TB should remain a predominately donor-funded program. To reverse this perception and generate increased county government funding for TB, Kenya's National Tuberculosis, Leprosy, and Lung Disease Program (NTLD-P) will support county TB coordinators to develop resource mobilization plans (RMPs) supporting costed county-specific national strategic plan (NSP) operational frameworks (CSOFs)[1].

Objectives of the TB Resource Tracking Tool. The tool's ***primary objective*** is to provide inputs for the calculation of county TB funding from all sources of financing, which will be used to estimate the CSOF financing gaps by programmatic category, estimate financing targets by programmatic category and funding source, and formulate strategies to meet these targets. The ***secondary objective*** of the tool is to enable NTLD-P to appreciate the magnitude and composition of TB financing allocated and disbursed at the county level, which will bring NTLD-P one step closer to estimating total resources available for TB and estimating investment targets for the NSP.

Tool Design and Plans for Post-pilot Implementation. The county-level TB Resource Tracking Tool was co-created during a workshop led by NTLD-P and supported by the USAID'sHS4TB project. The tool includes an instructions sheet, input sheet for TB coordinators to enter financial amounts, and output sheets which automatically calculate key outputs for the tool's two objectives. TB coordinators will be trained on the tool as part of a broader county-level TB Planning & Budgeting Capacity Building Plan. Once trained, TB coordinators will populate the tool before and during the relevant Government of Kenya's financial year (June 30-July 1).

Pilot Methodology. With technical support from HS4TB, NTLD-P piloted the TB Resource Tracking Tool using data from Busia, Mombasa, Nairobi, Tana River, and Turkana counties. Thirteen county health sector annual work plans (AWPs) from FY2020/21-FY2022/23 were used to pilot the tool.

Analysis of Outputs from the Pilot Resource Tracking Tool. Total on-budget TB allocations were shown to be considerably lower in Tana River and Turkana than in the other three counties, and those in Nairobi and Mombasa fluctuated widely from year to year. Field activities; trainings and mentorship activities; and supportive supervision, M&E, and review meetings account for nearly all (91 percent) of on-budget TB allocations in the five counties. Seventy-four percent of the average annual on-budget TB allocations come from external sources.

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[1] As described in the body of the present document, CSOFs are five-year TB planning documents which provide resource requirements by TB programmatic category and NSP Strategic Objective. RMPs, in contrast, will lay out the strategies to mobilize the funding sufficient to meet these resource requirements as well as estimate the volume of resources expected to be mobilized from each of these strategies.

Lessons Learned from TB Resource Tracking Tool Pilot. Often, TB coordinators do not have direct access to approved county health AWPs and must request them from the county records officers. The information provided in each activity description is generally sufficient to point the user to a unique TB programmatic category. Coding activities by NSP strategic intervention and NSP strategic objective raised serious challenges. When populating the Funding Source column of the AWP's program-based budget for a donor-funded activity, TB coordinators enter the implementing partner rather than the donor. It will require additional effort from TB coordinators to determine the funding source for a given implementing partner if it is not already known. Finally, there is risk of double-counting allocations for donor-funded activities listed in subgrant recipients' work plans with national-level donor grants to prime recipients.

Plans for User Training and Tool Scale-up Based on Pilot Experiences. As a result of the lessons learned from the pilot, NTLD-P will (1) assign TB coordinators with the responsibility of coding activities by TB programmatic category; (2) develop a uniform coding framework to facilitate the categorization of TB activities by NSP strategic objective and NSP strategic initiative; (3) guide TB coordinators to split activity allocations by source, verify total activity allocations, and maintain a listing of the donors that are funding each implementing partner operating in their county; and (4) disregard national government and donor contributions (as tracked through the tool at county level) during national-level resource mapping exercises to prevent national-level double-counting.

BACKGROUND & RATIONALE FOR A TB RESOURCE TRACKING TOOL

In 2010, Kenya approved a new constitution which established two levels of government: one central government and 47 semi-autonomous county governments. Devolution provided county governments with significant public resources to allocate across government sectors at their discretion. Within a decade, county government health budgets surpassed the Ministry of Health (MOH) budget: in FY2019/20, county governments allocated Kenyan schillings (KES) 124 billion and the MOH KES 93 billion (NTLD-P 2023a). County government health budgets again surpassed the MOH budget in FY2020/21, where the former allocated KES 133 billion and the latter, KES 114 billion.

Despite the increased role of county governments in financing healthcare, the latest National Health Accounts revealed that total government spending was less than half (43-47 percent) of total health spending over 2016-2020, with donors and households together contributing a similar (41-46 percent) level of spending during the period (WHO 2023).

TB programming has not benefitted from increasing county government health budgets because decision-makers in county governments generally believe that TB should remain a predominately donor-funded program (NTLD-P 2023a). Decision-makers hold this view because other areas of the county-level public health system do not benefit from this external support and therefore require more government investment. Further, while some decision-makers are aware that funding for TB and other transitioning disease programs will decline at some point in the future, the timing of this transition has yet to be made clear to them. As a result, many county government decision-makers do not see the urgency to materially increase county government TB allocations.

To reverse this perception and generate increased county government funding for TB, NTLD-P will support county TB coordinators to develop five-year RMPs supporting costed CSOFs. NTLD-P has supported TB coordinators to develop CSOFs in a few counties and plans to scale it to more over the course of its new National Strategic Plan (NSP) 2023/24-2027/28. CSOFs are five-year TB planning documents which provide resource requirements by TB programmatic category and NSP Strategic Objective (NTLD-P 2023b). In contrast, RMPs will lay out the strategies to mobilize the funding sufficient to meet resource requirements, as well as estimate the volume of resources expected to be mobilized from each of these strategies.[2] These efforts are captured in Strategic Initiative 1, Action 4, of the NTLD-P's TB Financing Roadmap. The roadmap summarizes the approaches to be employed to mobilize additional domestic funds towards the NSP 2023/24-2027/28 cost requirement, as well as captures interventions designed to spend these funds in a more efficient manner with a view to reducing the amount of financial resources needed to implement the NSP (NTLD-P 2023c). The foundation for all of these activities is a functional TB resource tracking tool, as described in this evidence brief.

Results from county-level resource mapping will allow NTLD-P to update its annual funding gaps and set resource mobilization targets by source and by TB programmatic category. The resource mapping for the NSP 2023/24-2027/28 has significant data gaps, with funding sources partially mapped for the first

[2] RMPs may or may not quantify funds by source and by *NSP Strategic Objective*, however, for reasons described later in this brief.

year of implementation and resources not mapped for FY2024/25-FY2027/28 (NTLD-P 2023b). Through Strategic Initiative 1, Action 1, of the TB Financing Roadmap, NTLD-P will complete the NSP resource mapping exercise for all five years, covering all meaningful potential sources of funding (NTLD-P 2023c). This exercise will require that financial resources allocated and disbursed for TB across all counties are accounted for.

OBJECTIVES OF THE TB RESOURCE TRACKING TOOL

The county TB Resource Tracking Tool therefore has the **primary objective** of providing inputs for the calculation of all-source county-level TB allocations and disbursements. These calculations will be used to estimate the CSOF financing gaps by programmatic category, estimate financing targets by programmatic category and funding source, and formulate strategies to meet these targets, including resource mobilization efforts targeting county departments of health (CDOHs), county assemblies (specifically the health committee), and county treasuries.

The **secondary objective** of the Tool is to enable NTLD-P to appreciate the magnitude and composition of TB financing allocated and disbursed at the county level, which will bring NTLD-P one step closer to estimating total resources available for TB and estimating investment targets for the NSP.

TOOL DESIGN AND PLANS FOR POST-PILOT IMPLEMENTATION

TB RESOURCE TRACKING TOOL DESIGN

The county-level TB Resource Tracking Tool was co-created during an August 2023 workshop led by NTLD-P and supported by USAID's HS4TB project. The workshop convened County TB Coordinators, County Heads of Finance and Planning, Ministry of Health (MOH) officials, and technical partners.

The workshop began with a review of existing financial resource tracking tools and systems in use in Kenya (all of which are electronic) and discussions around their limitations, which are summarized in Table 1. Given these limitations, it would not be appropriate to integrate the tracking tool into any of these tools and systems.

Table 1. Resource Tracking Tools and Systems in Kenya

Tool/System	Description	Limitations
Integrated Financial Management Information System (IFMIS)	National and county treasuries use IFMIS to track public financial resources across all sectors. IFMIS categorizes by line-item codes (i.e. personnel, stationery). Some county treasuries have updated IFMIS to include program-based budget codes, like preventive and promotive services within the CDOH section of IFMIS.	IFMIS does not track donor contributions, which need to be tracked to achieve the **primary objective** of the TB Resource Tracking Tool.
National Health Accounts (NHAs)	NHAs provide a snapshot of health spending by funding source, disease program (including TB), and other categories.	NHAs only track expenditures and not allocations and are conducted every five years, whereas annually tracked financial data is needed. Tracking allocations is required to achieve both the **primary objective** and the **secondary objective** of the TB Resource Tracking Tool.
National AIDS Spending Assessments (NASA)	NASAs report HIV spending for three-year periods across funding sources and HIV expenditure categories.	NASAs extrapolate HIV spending based on a range of assumptions rather than collect primary expenditure data. Tracking primary data is required to achieve both the **primary objective** and the **secondary objective** of the TB Resource Tracking Tool.

After reaching a consensus on the objectives of the TB Resource Tracking Tool as described in the previous section, workshop participants agreed that the tool should track allocations and disbursements from county government, national government, and donors. The tool was designed to track donors' on-budget and off-budget contributions[3].

Workshop participants jointly drafted a set of TB programmatic categories by which activities would be coded, which were finalized after the workshop by the pilot analysis team. Six TB programmatic categories were selected to address concerns from TB coordinators on having too many categories to consider. Participants agreed that the tool would track activity allocations and disbursements rather than

[3] On-budget contributions are those recorded in the program-based budget (PBB) sections of county health sector annual work plans (AWPs), while off-budget funding is documented only in subgrant recipients' workplans.

contributions to human resources (HR). This is because the latter is listed in aggregate for the CDOH in the program-based budget (PBB) section of the department's annual work plan (AWP) and not disaggregated further. (PBBs are the budget sections of the AWPs.)

The tool includes an instructions sheet as well as an input and output Sheet capturing data for each government financial year. A 'draft 0' TB Resource Tracking Tool was presented to participants and validated by them at the end of the workshop. Table 2 summarizes the main pre-pilot design features of the tool to facilitate the reader's understanding of the subsequent sections of this brief. Users are responsible for entering data into the input sheet, where each TB activity serves as an individual row; the input sheet components in Table 2 illustrate the columns in that sheet. In contrast, the output sheets consist of statistics and graphs automatically calculated by pre-existing Excel formulae using the data entered in the input sheet.

POST-PILOT CAPACITY BUILDING AND IMPLEMENTATION

Participants agreed at the workshop that TB coordinators and the heads of finance and planning would be trained on the tool as part of a broader county-level TB Planning & Budgeting Capacity Building Plan (PBCBP), with the PBCBP's Resource Tracking training module focusing on orienting users on the tool (NTLD-P 2023d). The Resource Tracking training module will be designed for in-person, classroom-style training, but will also be made available on MOH's publicly accessible HealthIT platform. Under the PBCBP, TB Coordinators will be trained on the tool and other planning and budgeting functions in three phases. Phases 1-2 will each last 15 months and include 5-10 counties and 15-25 counties respectively, while Phase 3 will be a full, ongoing scale-up. The NTLD-P Monitoring & Evaluation (M&E) Unit will be responsible for ensuring timely and full completion of the tool by each county TB coordinator. TB Coordinators will send completed resource tracking tools annually to the M&E Unit, which will collate the data to complete annual rounds of national-level resource mapping, the first of which will be conducted under Strategic Initiative 1, Action 1 of the TB Financing Roadmap. To stimulate friendly competition among counties participating in each PBCBP phase, the M&E Unit will report-out tool completion metrics via the planning & budgeting scorecards that will be introduced as part of PBCBP rollout.

Once TB coordinators are trained on the tool, they will populate it in two stages: before and during the relevant Government of Kenya (GoK) financial year (June 30-July 1). First, in April before the relevant financial year, TB coordinators will populate the tool with allocations listed in the county health sector Annual Work Plan (AWP) and subgrant recipient workplans. Second, during the financial year in question, TB coordinators will update the tool on a quarterly basis with disbursements made for the given activity during that quarter. The first stage will require several hours of the TB coordinator's time over the course of April preceding the financial year in question, while half a day's time per quarter of the financial year will be required for the second stage. TB coordinators will source on-budget data from county records officers and off-budget data from data holders representing technical partners. In cases where a donor's financial year does not coincide with the GoK financial year, TB coordinators will need to ask the relevant technical partner for the approximate date during which the disbursement is expected to be made for the activity, to ascertain whether the activity belongs in the input sheet corresponding to that GoK financial year.

Table 2: Pre-pilot Design Features of the TB Resource Tracking Tool

Instructions Sheet	This sheet summarizes the contents of the PBCBP Resource Tracking training module by clarifying the objectives of the tool, providing definitions for key concepts in the input sheet (such as how allocations and disbursements are defined for each funding source), and instructs users on data collection and input approaches.
Input Sheet	**Activity Description:** Activity title and information sufficient to code the activity across different categories in the sheet, noting that additional details may need to be added to those provided in source documents.
	On- vs. Off-budget: On-budget allocations and disbursements are those for activities listed in the 'TB control' sub-section of the PBB section of the county health sector AWP. Off-budget allocations and disbursements, on the other hand, are those for activities listed in subgrant recipients' work plans and absent from the PBB section of the county health sector AWP. In cases where funds for a given on-budget or off-budget activity only partially address TB, the TB coordinator is encouraged to assume that a 25 percent, 50 percent, or 75 percent share of the activity total is associated with TB, and enter the resulting value into the input sheet, along with a brief note in the remarks column laying out the assumptions used. This is to be done unless the activity description from the source document clearly distinguishes the proportion of the activity's funds intended for TB. The instructions sheet includes this guidance.
	Funding Source: Entity providing funding for the activity.
	Programmatic Category: The NSP investment targets and CSOF RMPs will include a breakdown of these categories, which also map to the investment plan component of the TB Financing Roadmap and which include: field activities; supportive supervision, M&E, review meetings; trainings and mentorship; TB commodity procurement; other medical procurement; and admin procurement.
	NSP Strategic Objective & NSP Strategic Interventions: These are clearly outlined in the NSP 2023/24-2027/28.
	Allocation: On-budget allocations are amounts listed in PBB sections of county health sector AWPs. Off-budget allocations are amounts listed beside these activities in subgrant recipient work plans, which reflect the fact that the donor has agreed to eventually release funds to the subgrant recipient to implement the activity in question once the subgrant recipient submits (to the donor) the request for funds transfer.
	Amount Disbursed to Activity during Financial Year: Amount transferred from the funding source's account to the implementing agent's account **by** June 30 of the GoK financial year in question (i.e., by the end of the financial year). The implementing agent is often CDOH or a donor subgrantee.

	(Disbursement is to be distinguished from expenditure, which in this context refers to funds utilized, i.e. monies transferred from the implementing agent's account to a vendor, to healthcare workers [if the expense is a daily standard allowance for example], and so forth. Expenditure is not tracked in this tool.)
	Amount Disbursed to Activity after Financial Year: Amount transferred from the funding source's account to the implementing agent's account **after** June 30 of the financial year in question.
Output Sheet	**Disbursement Rate:** Funds disbursed as a share of funds allocated. These are illustrated as an overall figure for the financial year and disaggregated by funding source category and programmatic category. Funding source categories include: GoK (i.e. national government-source funds), county government, and donors. Contributions listed as any funding source besides GoK and county governments in the input sheet automatically present as donors in the output sheet, given the absence of activities covered by other funding sources (such as private companies) in the five pilot counties' AWPs.
	Allocations and Disbursements by Funding Source. Presented in aggregate for the financial year and disaggregated by programmatic category.
	Allocations and Disbursements by Programmatic Category. Presented in aggregate for the financial year and disaggregated by funding source category.

PILOT METHODOLOGY

With technical support from HS4TB, NTLD-P piloted the TB Resource Tracking Tool using data from Busia, Mombasa, Nairobi, Tana River, and Turkana counties. Data was collected for FY2020/21-FY2022/23. Source documents for the exercise were limited to county health sector AWPs, which TB coordinators shared with the pilot analysis team who then extracted the relevant data for entry into the tool. Time was provided to TB coordinators at the tool development workshop mentioned in the previous section to supply AWPs to the pilot analysis team. Due to data collection timeline constraints, disbursement data and off-budget funding source documents could not be collected. The subsequent results sections therefore only reflect on-budget TB allocations at the county level. Still, as 13 of the available 15 AWPs were collected, the range of data available in these documents was more than sufficient to provide initial estimates towards the development of NSP investment targets and CSOF RMPs, as well as offer valuable insights into approaches for user training and tool scale-up.

ANALYSIS OF OUTPUTS FROM THE PILOT RESOURCE TRACKING TOOL

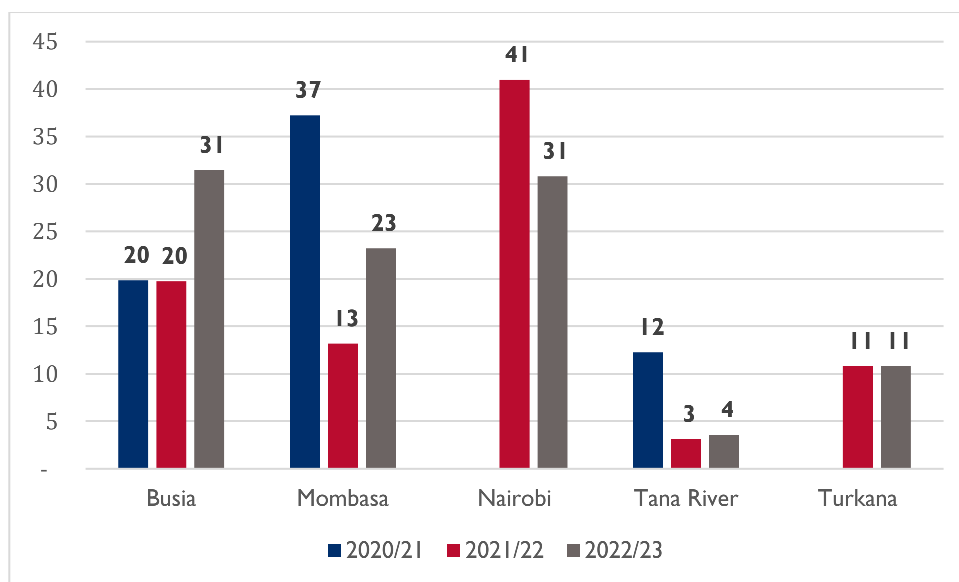
This section examines the analytical findings from the resource tracking tool pilot. The outputs provide insights relevant for NTLD-P's ongoing efforts to understand the magnitude and composition of on-

budget county-level TB allocations, which will aid the NTLD-P and county TB coordinators in formulating their NSP investment targets and CSOF RMPs, respectively.

TOTAL ANNUAL ON-BUDGET COUNTY TB ALLOCATIONS

Figure 1 depicts the total TB control budget as listed in the PBB by county and by year over FY2020/21-FY2022/23. As these values do not include off-budget contributions from donors, they should not be interpreted to represent total TB funding per county. The graph demonstrates that on-budget TB allocations in Tana River and Turkana are considerably lower than in the other three counties: average annual allocations were KES 8.1 million in these two counties, less than one third of the average annual allocations across the other three counties (KES 27.1 million). Additionally, total on-budget TB allocations in the two urban counties – Nairobi and Mombasa – fluctuate widely from year to year. If this trend is the result of budget allocation decisions being made at levels above the TB coordinator, then these high fluctuations could impact the TB coordinator's ability to predict overall annual funding levels and plan activities accordingly.

Figure 1: Total On-budget TB Allocations by County and Year, Million KES

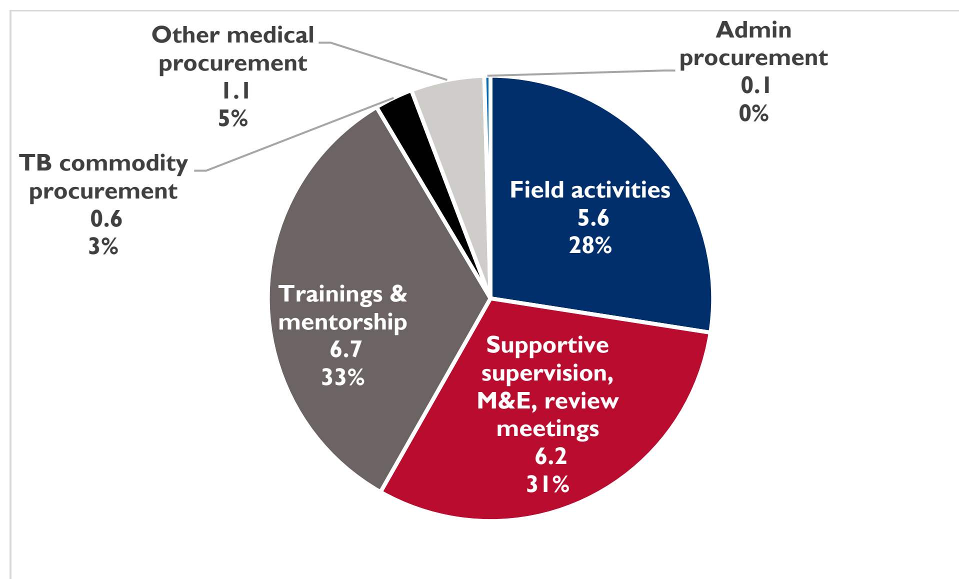


Source: County health AWPs
Note: AWPs for FY2020/21 from Nairobi and Turkana were not available for the pilot

TB ALLOCATIONS BY PROGRAMMATIC CATEGORY

Figure 2 presents the mean annual allocations by programmatic category across the five-county pilot and across all three years. Field activities; trainings and mentorship activities; and Supportive supervision, M&E, and review meetings account for nearly all (91 percent) of on-budget TB allocations in the five counties, as shown in Figure 2. It was expected that these three categories would dominate TB activity budgets. The average annual allocations were roughly equal across these three categories.

Figure 2: Average Annual On-budget TB Allocations by Cost Category across County Sample, Million KES[4]



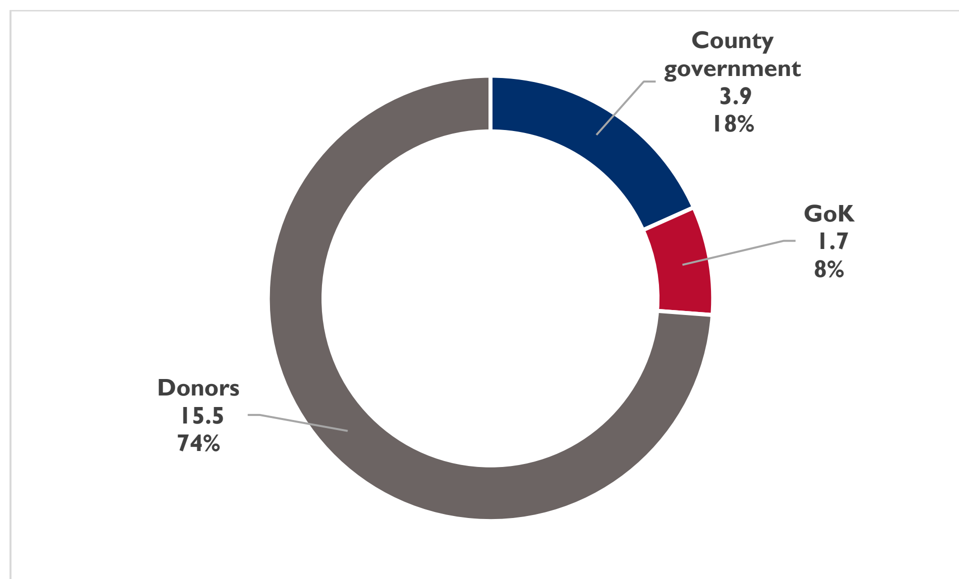
Source: County health AWPs

TB ALLOCATIONS BY FUNDING SOURCE

Figure 3 shows the annual average allocations by funding source across the five-county pilot and across all three years. It indicates that the TB sections of PBBs are predominately funded by donors, with 74 percent of average annual on-budget TB allocations coming from external sources.

[4] The values in this graph were calculated as follows. First, allocations by cost category were averaged for each county individually (*Example: in Busia, KES 3.2 million, KES 6.9 million, and KES 12.9 million were allocated for field activities in FY2020-21, FY2021-22, and FY2022-23, respectively, which average to KES 7.7 million*). Second, the resulting means were averaged across all five counties to generate the values displayed in Figure 2. (*Example: the KES 7.7 million allocated on average to field activities in Busia were summed with the KES 6.2 million, KES 10.7 million, KES 1.4 million, and KES 1.8 million allocated on average to field activities in Mombasa, Nairobi, Tana River, and Turkana, respectively, and then divided by five to generate the field activities average of KES 5.6 shown seen in Figure 2*).

Figure 3: Average Annual On-budget TB Allocations by Source across County Sample, Million KES



Source: County health AWPs

LESSONS LEARNED FROM THE PILOT OF THE TB RESOURCE TRACKING TOOL

The purpose of this section is to document the experiential learnings from piloting the TB resource tracking tool. Due to limited implementation time, the use of these data was not explored. However, the two objectives in using this tool are clear (see Objectives section above), and the NTLD-P will use the lessons from this pilot to inform plans to train TB coordinators on the tool and bring it to scale. Table 3 below captures the main experiences across pilot phases of data collection, data categorization, data analysis, and interpretation of findings.

Table 3: Experiences from TB Resource Tracking Tool Pilot Relevant for User Training and Scale-up

Data Collection	**Access to AWPs:** Of the 15 AWPs sought, 13 were collected for the purposes of the pilot exercise. The data collection experience demonstrated that often, TB Coordinators do not have direct access to approved county health AWPs and must request them from county records officers.
Data Categorization	**Ease of Coding by Programmatic Category:** Generally, the information provided in each activity description is sufficient to point the user to a unique TB programmatic category. Activity descriptions typically include the input-based calculations used to estimate each

	budget allocation, which were quite helpful in coding each of the activities.
	Challenges with Categorization by NSP Strategic Intervention and NSP Strategic Objective: It took the NTLD-P pilot analysis team a significant amount of time to attempt to code a single activity by either of these categories. In many cases, a given activity supports several strategic interventions, and the assortment of strategic interventions it supports is highly subjective. As a result, activities were not categorized by NSP strategic intervention nor by NSP strategic objective for this exercise.
Data Analysis	**Multiple Funding Sources per Activity:** As many as four funding sources were provided in the PBB for a given TB activity. In cases where there were multiple funding sources, the exact disaggregation across funding sources for a given TB activity allocation was unknown, except in Nairobi county's PBB. For the purposes of the pilot analysis, each funding source was assumed to contribute an equal share in cases where multiple funding sources were provided for a given TB activity.
	Absence of Total Allocations for Activities with Quarterly Allocations: In multiple PBBs, there were activities for which there was no total allocation, yet separate columns displaying quarterly allocation amounts. When encountering such cases in the pilot analysis, the sum of the quarterly allocations by activity were accepted as the total amount.
	Interpretation of Funding Source: When populating the funding source column of the PBB for a donor-funded activity, TB coordinators enter the implementing partner rather than the donor. If there is interest later in examining the breakdown of contributions by donor funding source, this may require extra effort from the TB coordinator to confirm the funding source for certain implementing partners.
Interpretation of Findings	**Risk of Double-counting Allocations:** As mentioned earlier, on-budget external allocations are listed by implementing partner. Many implementing partners are direct recipients or sub-recipients of broader grants from donors such as USAID and Global Fund. Financing for county-level activities are therefore counted in two different document types: national-level grant records and subgrant recipient work plans, each of which are tracked by NTLD-P and TB coordinators, respectively. Approaches to avoid double-counting the same activity allocation between these two data sources are described in the following section.

PLANS FOR USER TRAINING AND TOOL SCALE-UP BASED ON PILOT EXPERIENCES

Per the lessons learned from the TB Resource Tracking Tool pilot discussed above, NTLD-P will take the following four measures in training TB coordinators on the tool as well as in bringing it to scale:

1. **Designate responsibility of coding activities by TB programmatic category to TB coordinators**. The process of assigning PBB TB activities to appropriate TB programmatic categories is easy and straightforward due to the type of information provided in their activity descriptions. TB coordinators will be able to quickly code activities and generate summary statistics on the share of TB allocations by programmatic category, to inform their planning and resource mobilization efforts each year. The PBCBP Resource Tracking training module includes guidance on coding by programmatic category so that this process is clear for TB coordinators (NTLD-P 2023e).

2. **Develop a uniform coding framework to facilitate the categorization of TB activities by NSP strategic objective and NSP strategic initiative.** Challenges faced in coding TB activities in these categories rendered this step infeasible without standardized guidance to follow. The uniform coding framework, to be developed by NTLD-P in FY2023/24, will aim to address the challenges identified in the pilot and will be tested using a sample of PBB TB activities to ascertain whether the effort required to code TB activities into these categories is worth the information generated. Sub-measures a. and b. contain steps NTLD-P will take depending on the outcome of the uniform coding framework test.

    a. If the uniform coding framework test demonstrates that it will not place undue burden on NTLD-P and/or TB coordinators to operationalize the framework and code the data in this way, then NTLD-P will add columns for the NSP strategic objectives and NSP strategic initiatives into the input sheet. Further, NTLD-P will add an 'Outputs by NSP Strategic Objective' sheet in which allocations and disbursements will be disaggregated by NSP strategic objective, and further divided by funding source[5]. NSP strategic objectives and NSP strategic initiatives would not replace the TB programmatic categories, as many TB coordinators will find the latter useful to assess funding gaps closer to the activity level.

    b. On the other hand, if the uniform coding framework test suggests that it would place undue burden on NTLD-P and/or TB coordinators to operationalize the framework, then it is advisable for NTLD-P and TB coordinators to focus on using only the TB programmatic categories to track resources and mobilize funds. In case this happens, the post-pilot version of the tool has been revised to replace the field activities category with the following options: TB prevention, active case finding, public private mix and other field activities. This was done to strengthen the link between the programmatic

[5] Amounts in the 'Outputs_by NSP Strategic Objective' sheet will not be further disaggregated by TB programmatic category to avoid providing an overwhelming amount of information, but TB Coordinators will be welcome to produce these comparisons in a separate file if they find them useful.

categories and the typical outputs of county TB Control Units, if resources by NSP strategic objective and NSP strategic initiative are not to be tracked through the tool.

3. **Guide TB Coordinators to split activity allocations by funding source, verify total activity allocations, and maintain a listing of donors funding each implementing partner operating in their county**. This measure summarizes guidance that will be provided to TB coordinators via the PBCBP Resource Tracking training module.

    a. *Splitting Activity Allocations by Funding Source*. Often, if there are multiple funding sources for a given activity, this means that each funding source is covering the costs of a different input(s) for the activity, i.e. one funding source covering daily standard allowances with another funding source covering fuel costs[6]. In such cases, TB coordinators are to create individual rows on the input tab of the Resource Tracking Tool for each funding source-input(s) combination. In cases where the TB coordinator does not know the distribution of contributions for an activity across funding sources, then the TB coordinator is instructed to create individual rows for each funding source and make simple assumptions about how much each funding source is contributing. The TB coordinator is encouraged to use simple assumptions (e.g., assigning only 25 percent, 50 percent or 75 percent to a given source) so that this estimation exercise does not become too cumbersome to perform, and to include a brief note in the remarks column laying out the assumptions used (NTLD-P 2023e).

    b. *Verifying Total Activity Allocations*. In counties where PBBs are disaggregated by quarterly allocation, TB coordinators will confirm that values listed in 'total' columns equate the sum of the quarterly amounts before entering data into the Resource Tracking tool.

    c. *Maintaining a Donor Listing.* NTLD-P will annually provide TB coordinators with a listing of implementing partners by funder so that TB coordinators will be prepared to efficiently disaggregate contributions by donor under the funding source column in the input Sheet. For donor-funded activities, TB coordinators will use this listing to enter the donor rather than the implementing partner into the funding source column of the input sheet.

4. **Ignore national government and donor contributions tracked through the tool during national-level resource mapping exercises.** Once the Resource Tracking Tool is brought to scale, NTLD-P will combine the county-level tool results with those of a national-level resource mapping exercise to understand NSP funding shortfalls by TB programmatic category. As national government contributions will already be tracked through national-level records, and donor contributions captured from central grant documentation, these data duplicate national government- and donor-funded activity amounts which county TB coordinators will enter into the Resource Tracking Tool. NTLD-P will therefore omit national government- and donor-funded activity allocation data sent by county TB coordinators in its

[6] However, in activity descriptions in the PBB, it is not stated which funding source is covering the costs of which inputs.

national-level resource mapping exercise. However, all of this funding information is useful at the county level, in order to see the entire local funding situation.

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