NATIONAL AIDS SECRETARIAT (NAS), THE GAMBIA

JOINT UNITED NATIONS PROGRAMME ON AIDS (UNAIDS)

THE GAMBIA

NATIONAL AIDS SPENDING ASSESSMENT 2007 AND 2008
LEVEL AND FLOW OF RESOURCES AND EXPENDITURES TO CONFRONT HIV/AIDS

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KEY PROJECT PARTNERS

National AIDS Secretariat;

Ministry of Finance and Economic Affairs;

MOH/National AIDS Control Programme;

Specialised departments of relevant line Ministries and Agencies;

Development partners;

NGOs/CBOs/FBOs working in HIV and AIDS related activities;

UNAIDS providing financial and technical assistance.

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LIST OF ACRONYMS

AIDS	Acquired Immune Deficiency Syndrome
ART	Antiretroviral Therapy
ARV	Antiretroviral
BCC	Behavioral Change Communication
BUCAHA	Business Coalition against HIV and AIDS
CaDO	Catholic Development Organisation
CBO	Community Based Organisations
CRS	Catholic Relief Services
CSO	Civil Society Organisation
CSW	Commercial Sex Workers
DFID	Department for International Development.
DPs	Development Partners
DSW	Department of Social Welfare
GAMNASS	Gambia Network of AIDS Support Society
GBoS	Gambia Bureau of Statistics
GFPA	Gambia Family Planning Association
GMD	Gambia Delasi
FBO	Faith Based Organisations
FP	Family Planning
GFATM	Global Fund to fight AIDS, TB and Malaria
HARRP	HIV and AIDS Rapid Response Project
HBC	Home Based Care
HIV	Human Immunodeficiency Virus
HOC	Hands on Care
IEC	Information, Education and Communication
IFRC	
MARG	Most At Risk Group
MOHSW	Ministry of Health & Social Welfare

MOFEA	Ministry of Finance and Economic Affairs
MSM	Men having Sex with Men
NACP	National AIDS Control Programme
NAS	National AIDS Secretariat
NASO	Network of AIDS Services Organisation
NAYAFS	National Youth Association for Food Security
n.e.c	Not Elsewhere Classified
NGO	Non Governmental Organisation
NPC	National Planning Commission
NSF	National Strategic Framework
NSGA	Nova Scotia Gambia Association
OVC	Orphans and Vulnerable Children
PEP	Post Exposure Prophylaxis
PLHIV	People Living With HIV
PMTCT	Prevention of Mother-To-Child Transmission
STD/STI	Sexually Transmitted Diseases/Sexually Transmitted Infections
SWAA	Society for Women Against AIDS Gambia
SYSS	Santa Yalla Support Society
UNAIDS	Joint United Nations Programme on HIV/AIDS
UNDP	United Nations Development Project
UNGASS	United Nation General Assembly Special Session on HIV/AIDS
UNHCR	United Nation High Commission for Refugees
UNFPA	United Nations Fund for Population Activities
UNICEF	United Nations Children Fund
VCT	Voluntary Counseling and Treatment
WEC	Worldwide Evangelical Church
WB	World Bank
WHO	World Health Organization
YAAN	Youth Against AIDS Network

Section 1

Introduction

1.1 Background

In spite of the global decline in the number of PLHIVs, Africa continues to be the continent with the highest number of people living with HIV and AIDS and has the largest burden of the AIDS epidemic. However, the epidemics in Sub Sahara Africa are highly diverse and especially severe in southern Africa. West and Central Africa's smaller epidemics show divergent trends. There are signs of declining HIV prevalence in Burkina Faso, Côte d'Ivoire and Ghana. The HIV epidemic in The Gambia is comparatively low compared to other countries in the sub region but there are concentrated areas of infection that have raised considerable alarm. Associated co-morbidity of HIV and AIDS such as TB and pneumonia are also showing rising trends. A report by UNAIDS shows that women are still the most infected on the continent; with women accounting for 61 percent of all infections in Africa. This point is essentially consistent with the nature of the HIV and AIDS epidemic in the Gambia where gender inequalities, early sex debut and early marriage particularly among girls are some of the potential factors driving the epidemic.

The financial burden on domestic economies in sub-Saharan Africa to combat the HIV and AIDS epidemic is enormous. Over 8000 people in The Gambia are living with the disease and growing trends in the transmission of HIV and AIDS means that the health system is overburdened and more resources are required to meet the increased demand for services. The Gambia government has been committed to the fight against the epidemic since the first few cases were reported in 1986. Although there have been some amount of domestic resources to fund HIV and AIDS related activities, there is heavy reliance on external sources of funding. Currently, the Global Fund to fight AIDS, Tuberculosis and Malaria (GFATM) offers significant resources to fight the epidemic. In

addition to this, the UN system and other development partners also allocate resources and technical assistance to combat the effects of the disease. However, there is a danger that resources for HIV and AIDS activities may dwindle given the current negative impact of the global economic crisis and the high cost of drugs.

In order to ensure that funds allocated for HIV and AIDS activities are efficiently used, there is the need to monitor resource flows. Indeed, central to the Strategic Plan for HIV and AIDS in The Gambia is the need for a multi sector integrated response which allows for the optimal allocation and use of resources. The monitoring of resource flows becomes critical for future planning and budgeting of the response as financial gaps are identified and the overlapping of HIV and AIDS programmes and activities are minimized. On this basis, UNAIDS has focused significant efforts on strengthening the capacity of countries to monitor and track expenditures for HIV and AIDS by conducting National AIDS Spending Assessments (NASA). It is also key under the 'Three Ones' Principles approach, for the National AIDS Secretariat (NAS) to be provided with the relevant information on HIV and AIDS expenditure flows so that they will have an accurate overall picture of the amount of funds being spent on HIV and AIDS related activities.

1.2 Tracking HIV and AIDS Expenditure in The Gambia

To date there have been a number of approaches for tracking the level and flow of health expenditures on HIV and AIDS. There has been the National AIDS Accounts (NAA); the National Health Accounts (NHA) framework, State AIDS Budget Analysis among others. The uniqueness of the National AIDS Spending Assessment (NASA) is that it is complimentary to the other models but provides greater details for National Strategic Programmes for HIV and AIDS.

To date, there has been very little monitoring of HIV and AIDS resources in the country. The M & E framework is quite weak and apart from the periodic report of the GFATM Monitoring and Evaluation indicators, other HIV and AIDS indicators are not adequately covered. There is no comprehensive data tool for harmonization of all HIV and AIDS

data generated by various stakeholders nor is there an integrated HIV database that captures all HIV routine monitoring surveys, surveillance and research. Partners reporting requirements vary and format for most reporting is determined by partners/donors.

However, there have been two major inflows towards the National response. The first being the HIV and AIDS Rapid Response Project (HARRP) in 2000, when the Gambian government signed a credit agreement for over US$15 million with the World Bank. The second being the Global Fund to fight AIDS, Tuberculosis and Malaria (GFATM) in 2004, a grant secured by the government for its HIV and AIDS response. According to the UNGASS Report on The Gambia (2008), multilateral and bilateral partners have contributed US$4,915,370.15 to the response for the period January 2006 to December 2007.

Unfortunately, HIV and AIDS there has been a decline in the number of prevention programmes since the end of the HARRP in 2006. Since the GFATM is focused mainly on treatment, care and support it implies that there is a funding gap for the other programmes outlined in the National Response. The Gambia scored 58 percent and 'zero' out of '3' on sustainable financing and tracking in the 2008 UNGASS country report[1]. There is still limited funding in the national budget for supporting the national response to HIV and AIDS and the need to mobilize resources in a more sustainable manner becomes more apparent as infection rates continue to increase every year.

1.3 National AIDS Spending Assessment

The National AIDS Spending Assessment (NASA) approach to resource tracking is a comprehensive and systematic methodology used to determine the flow of resources intended to combat HIV and AIDS. It describes the allocation of funds, from their origin down to the end point of service delivery, among the different institutions dedicated in the fight against the disease. This is tracked by financing source whether it is public, private or foreign and among the different providers and beneficiaries (target groups). It provides a framework and tools for undertaking a comprehensive analysis of actual

[1] Cherno O.A Jallow et al, The Gambia UNGASS country report, January 2008

expenditures for HIV and AIDS which can either be a health or non-health activity such as social mitigation, education, labour, justice and other sectors related to HIV and AIDS.

1.4 Study Objectives

The overall aim of the NASA activity in The Gambia is to contribute to the coordination, harmonization and alignment of HIV and AIDS resource use to the country's national response.

Specifically the aims of the study are to:

(i) Refine and adjust the methodology for capturing the HIV and AIDS financial flows at the national level;

(ii) To track the allocation of HIV and AIDS funds, from their origin down to the end point of service delivery, among the different financing sources (public, private or external) and among the different providers and beneficiaries (target groups);

(iii) Through stakeholder consultations, build capacity for systematic monitoring of HIV and AIDS financing flows.

The specific study objectives are to:

- Analyse the structure of HIV and AIDS-related services and organizations in The Gambia in the public and private sector, including bi- and multilateral organizations active in The Gambia;
- Agree on the methodology for tracking of HIV and AIDS financial flows at national level and also, modify instruments for data collection;
- Develop a data collection plan – identify stakeholders/entities among financing sources, financing agents, and users/providers in the public and private sector;
- Validate, enter and analyse expenditure data;
- Present and disseminate results including full set of data to be included in the UNGASS report of The Gambia for 2010.

Some of the key issues that are addressed by this study are as follows:

- What is actually disbursed and spent in each component of the national HIV and AIDS response? Are increased allocations of expenditure going to priority HIV interventions?
- Who are the main beneficiaries of HIV and AIDS related services?
- Are sufficient resources invested to enhance capacity for scaling up human resources?

1.5 Scope of Study

The study focused on the national level data covering the period 2007 and 2008. Data collection covered public, private and external aid for HIV and AIDS but did not cover out-of-pocket expenditure.

The major sources of data/information include (see Table 3.1 for a more comprehensive list of sources):

(i) National AIDS Secretariat (NAS);
(ii) Ministry of Health (MOH)/National AIDS Control Programme (NACP);
(iii) The Global Fund;
(iv) Selected major donors; and
(v) NGOs/CBOs/FBOs involved in HIV and AIDS related activities.

1.6 Structure of Report

The report has been organized in seven sections. Following is section two which gives an overview of the HIV and AIDS situation in The Gambia and the National response (the National Strategic Framework for HIV and AIDS) as well as funding mechanism for HIV and AIDS resources. The third section outlines the methods and techniques applied, as well as the study process, assumptions and limitations faced. The fourth and fifth section contains the results and discussions of the NASA estimates and beneficiary spending, respectively. The findings of the qualitative research undertaken as part of the NASA study is presented in section six. Summary and recommendations are presented in section seven.

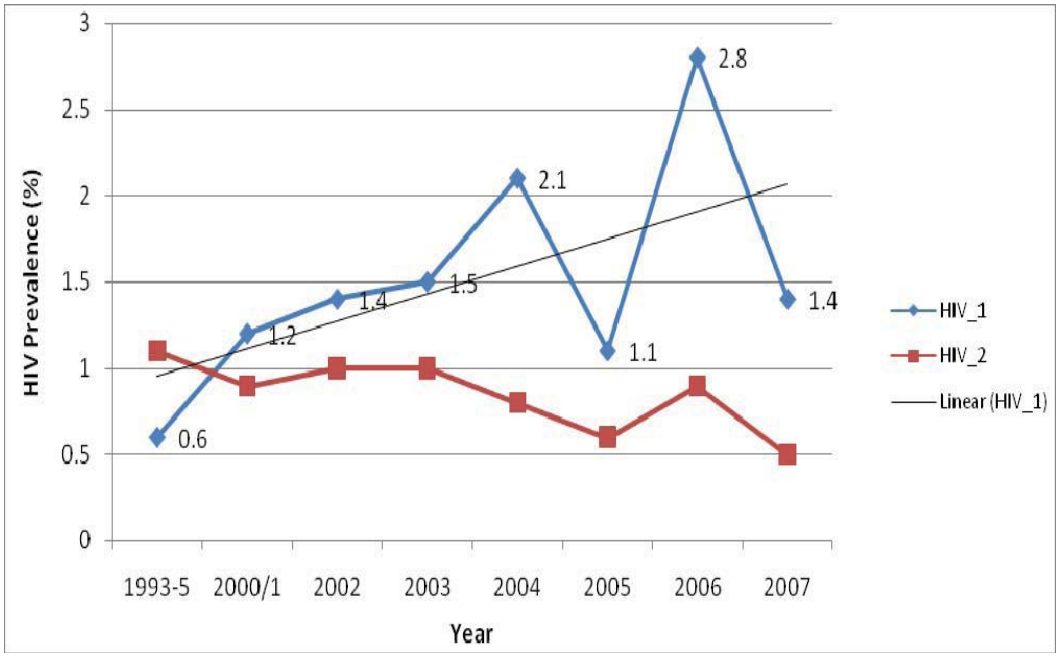
Section 2

Country Background and HIV and AIDS Situation

2.1 HIV and AIDS Situation in The Gambia

The HIV epidemic in The Gambia is characterized by low prevalence, with concentrated areas of infection. The epidemic has remained below the threshold of 5% since 1987 when the first case of HIV was diagnosed. The main methodology used by The Gambia to estimate prevalence is the National Sentinel Surveillance (NSS) conducted among antenatal women, aged 15-49 years. The current (2007) surveillance data puts the HIV prevalence in The Gambia at 1.4%. Chemo et al (2009) estimate that between 1993 and 2007, trends in HIV prevalence have been generally uneven, showing sharp fluctuations over the period with HIV-1 now the main virus driving the epidemic (see Figure 2.1).

Figure 2.1: HIV Prevalence in The Gambia, 1993 - 2007



Source: The Gambia Progress report towards attainment of Universal Access 2009

2.1.1 Key Features of HIV and AIDS in The Gambia

Reported AIDS cases from 2004 to 2006 recorded by the National AIDS Control Programme (NACP) and Malaria Research Council (MRC) although small in proportion, indicate the following features of the epidemic:

- 90 percent of AIDS cases found among adults age 20 years and 54 years;
- Peak ages amongst the reported AIDS cases are 30 years to 44 years for females and 40 years to 49 years for males;
- A breakdown on statistics of PLHIV shows that 54% were female and 46% were male.
- A further disaggregation shows that males account for the majority of infections in the over-35 year age group.
- Females, on the other hand, account for the majority of infections in the age group of 15-34 years.
- Males in the 35 years –55 years age cohort are twice as likely to be infected than their female counterparts.
- On the other hand, female youths are more likely to be infected than young men.
- Cases of infection in the 0-14 year age category are few, but they do exist.
- Vertical transmission is a key transmission mechanism in the 0-5 year age cohort.

2.1.2 Contributing Factors to HIV Infections in The Gambia

These include the following:

- Unsafe sexual behaviour with multiple partners
- Transmission through commercial sexual activity
- Untreated or inappropriately treated STIs
- Gender disparity causing female vulnerability
- Social-cultural practices
- Lack of access to condoms
- Stigmatisation
- Unsafe blood transfusion services
- Influence of tourism, particularly sex tourism
- Lack of access to VCT services in pregnancy

- Misconceptions on STI and HIV due to lack of access to appropriate information

2.2 National Policy on HIV and AIDS

Initially, HIV and AIDS was managed as a disease and therefore the national response was narrowly focused on the health sector and therefore directed by the Ministry of Health (MOH) through the National AIDS Control Programme (NACP). In 1995, policies and guidelines on HIV and AIDS were based on two main goals: (i) to prevent and control the spread of HIV and AIDS; and (ii) reduce the social and personal consequences of HIV infection both to the person already infected with the virus and to those who have developed AIDS.

However in the subsequent years it was widely acknowledged that HIV and AIDS is an epidemic with major economic and developmental consequences in the countries battling this crisis. Hence the need for a well coordinated and decentralised national response which involved all the sectors. This was made possible in the year 2000 when the Gambian government signed a credit agreement for over US$15 million with the World Bank (WB) to implement an HIV and AIDS Rapid Response Project (HARRP). In November of the same year The Gambian Development Forum on HIV and AIDS was held. In his address to the forum, The President highlighted the urgency of a multi sectoral and coordinated action in response to the epidemic.

The HARRP project triggered the establishment of a National AIDS Council under the Office of The President and chaired by The President; and a secretariat responsible for co-ordinating the national response, the National AIDS Secretariat (NAS). The objective of the HARRP was to assist The Gambia government in stemming the potential rapid growth of the HIV and AIDS epidemic through a multi-sectoral response, specifically by:

- **Maintaining the current low level of the HIV and AIDS epidemic;**
- **Reducing the spread and mitigating its effect;**

- **Increasing access to preventive services as well as care and support services for those infected and affected by HIV and AIDS.**

To this end, a comprehensive national strategic framework was designed in consultation with development partners and other stakeholders to chart the direction of the national response from 2003-2008. The main aim of the framework was to articulate the strategic plan of the country to respond to the HIV and AIDS epidemic (Details of the NSF are discussed in the next section).

Another testimony to the comprehensive and diverse nature of the national response is inclusion of HIV and AIDS in a number of key national and sectoral programmes and policies. These include:

- Vision 2020 - the country's roadmap for national development
- National Health Policy and Action Plan, 2007-2020
- National Education Policy, 2006-2015
- National Youth Policy and Action Plan, 1999-2008
- National Blood Transfusion Policy, 2000
- Policy on Advancement of Women, 1999-2009
- Poverty Reduction Strategic Paper (PRSP), 2007-2012
- National Population Policy
- National Reproductive Health Policy, 2001-2006
- National Social Policies
- National Children Policy
- National Plan of Action for OVCs, 2008-2011

2.3 The National Strategic Framework (NSF), 2003-2008

The Strategic Plan document is divided into thematic areas and this forms the response framework of the process. The themes that have been addressed also capture in the broadest terms all activities that are expected to emerge in any design of HIV and AIDS

related activities. The following are the themes as provided in the various constituent parts of the Plan:

- Prevention of HIV
- Voluntary Counselling and Testing
- Treatment, Care and Support
- Mitigation
- Cross-cutting issues
- Coordination
- Monitoring and Evaluation
- Financing and Resource Mobilization for HIV and AIDS

Apart from providing a multi–sectoral platform from which to address the HIV and AIDS epidemic, the NSF also serves as a basis for resource mobilization in a harmonized manner. All activities in the NSF plan are to be monitored and evaluated and interestingly, the plan incorporates the UNGASS and Abuja Framework of indicators and targets which makes undertaking the National AIDS Spending Assessment an important exercise

Since the development of the National HIV Strategic Plan (NSP) in the 2003, there has been a joint review of the plan by a team of consultants incorporating the views of all key stakeholders. Highlights of this are presented in the subsequent section. The results of this review have been fed into another comprehensive National Strategic HIV Framework developed for the period 2009-2014.

2.4 Review of the National Response to date

The response to date has seen some progress in prevention, treatment, care and support on all fronts. Prevention of new HIV infection was vigorously pursued under the HARRP through promotion of safer sex practices, promotion of positive cultural practices; Prevention of Mother-to-Child Transmission (PMTCT) and the provision of Counseling and Testing (CT) services among others. However, since the end of the HARRP in 2006,

prevention activities have more or less declined. The need for a concentrated effort on prevention is buttressed by the fact that comprehensive knowledge of HIV and AIDS is defined as poor by the 2008 UNGASS report of the Gambia.

Treatment, care and support programmes are being scaled up progressively. Yet this is hampered by stigma, late presentation of the disease at health facilities, poor nutritional status of HIV and AIDS patients and shortage in qualified health personnel. As at end of 2007 the estimated percentage of adults and children with advanced HIV infection receiving combination and anti-HIV combination therapy in the Gambia was 8.8%, falling below the '3 by 5' country target of 50 percent (The Gambia Progress Report towards attainment of Universal Access, 2009).

Although attitudes towards HIV and AIDS and PLHIV have improved over the years, stigma and discrimination remain key challenges to the national response in the country; affecting not only the uptake of VCT, PMTCT, and ART but also overall care in general. Reversing this trend would enhance preventive behaviour and scale up the uptake of treatment and care services.

It is quite clear that some activities need to be augmented and other innovative mechanisms found for social mobilization and the creation of a more enabling environment. In particular, there is a need to address the widening gap in prevention activities in order to maximize the attainment of the prevention objectives in the next National Strategic Framework (2009 – 2014).

2.5 Institutional Arrangements

National AIDS Council (NAC)

The National AIDS Council was inaugurated in 2000 and is chaired by The President. The creation of the NAC marked the beginning of an aggressive push from the political leadership to foster a multi sectoral response to the epidemic. To date there have been a number of meetings by the NAC to address some of the pressing issues regarding the epidemic.

National AIDS Secretariat (NAS)

The National AIDS Secretariat (NAS) is the executive secretariat set up at the same time as the NAC, which has the mandate to lead, catalyze, coordinate and monitor all activities in support of the National Strategic Plan. NAS has a responsibility in the financial management of the national response that includes three elements of mobilization, disbursement and tracking. The Secretariat functions under the Office of the President but in close cooperation with the Ministry of Health (MOH)/NACP and other ministries as well external partners. Line departments of the state such as Agriculture, Defence, Interior, Tourism and Culture, Education and Youth and Sports have developed their own sector programmes on HIV and AIDS.

The NAS is mandated as the institution responsible for

- Coordinating The Gambia's response to the HIV and AIDS epidemic and
- Harmonizing all HIV and AIDS activities in The Gambia with focus on results.

National AIDS Control Programme (NACP)

While NAS is responsible for overall coordination, MOH is responsible for implementing treatment and all health related aspects of HIV and AIDS. The Ministry of Health (MOH) has had an active National AIDS Control Programme (NACP) since the mid 1990s. The NACP was initially charged with the responsibility of coordinating and implementing the response to HIV and AIDS.

Public/Private Partnerships for HIV and AIDS

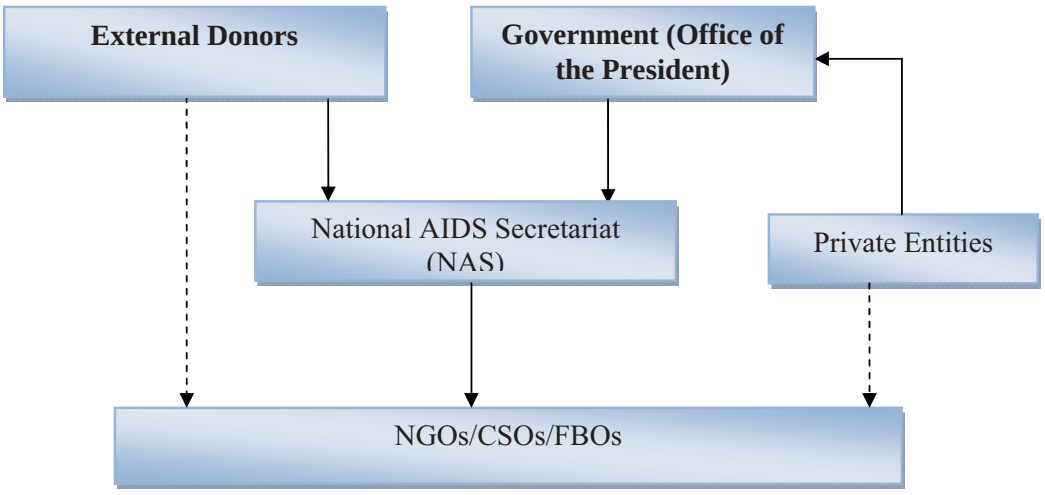
Partnerships between the public and private spheres exist to some extent. National and international NGOs, CBOs, religious bodies, youth organisations are providing HIV and AIDS related services in support of the objectives set out in the National Strategic Plan (NSP). Civil society and private sector HIV and AIDS related services were introduced over time to complement responses by the Government. Such interventions included responses in mitigation, care and support and prevention programmes. A positive trend worth noting is the partnership initiatives involving HIV and AIDS work place

programmes such as those being implemented by some of the private banks such as the Standard Chartered Bank Trust Bank, TOTAL Oil and Shell Marketing Company.

2.6 HIV and AIDS Funding Sources and Funding Modalities

Since the inauguration of the NAC and NAS, substantial amounts of funds have been invested in the national response. Currently funding for care and treatment initiatives have outpaced the other intervention areas as a result of inflows from the GFATM. There are three main sources of HIV and AIDS funding for the National response to HIV and AIDS: Public sources, External (international) Sources and Private Sources. These sources channel HIV and AIDS funding using three main funding mechanisms: state budget which pays for salaries and overheads of the NAS and MOH; earmarked funding process where funds are channeled from external partners and coordinated by the NAS and vertical project funding which involves partners channeling funds directly to implementers. Some private entities also provide funding for the response as part of the social responsibility to their communities (See Figure 2.1).

Figure 2.2: Distributional Channels for HIV and AIDS Activities

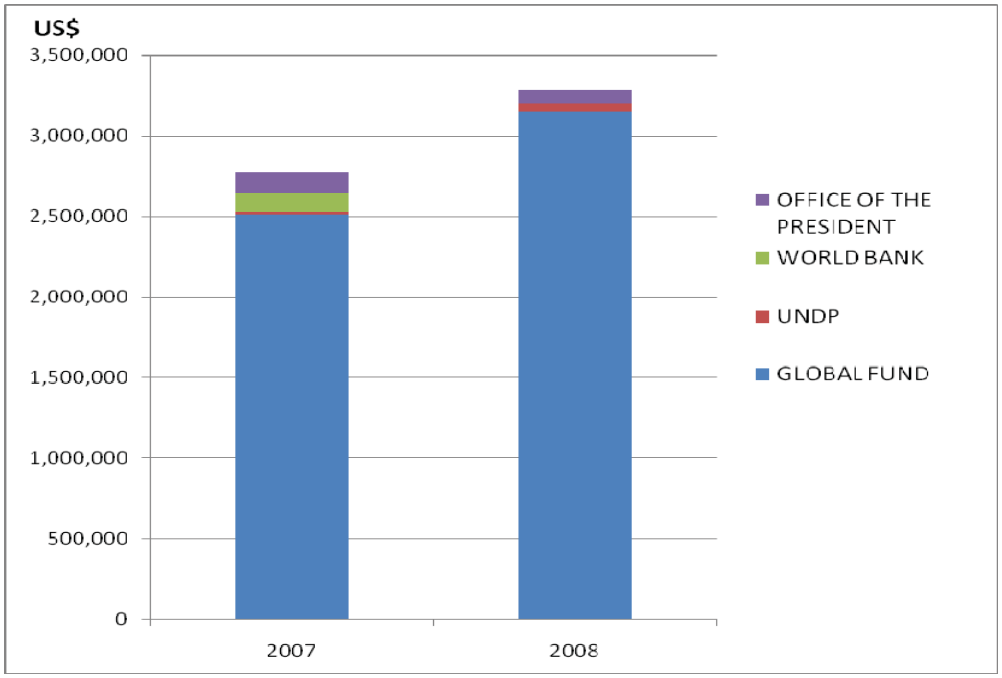


2.6.1 Support of Development Partners

The NAS from its inception has been extremely dependent on external funds. From expenditure records from the NAS from 2007 to 2008, approximately 95 percent of funds were sourced in 2007 increasing to 97 percent in 2008 (Figure 2.3). To further worsen the situation, the donor portfolio composition of the NAS is limited, with 91 percent in 2007 and 96 percent in 2008 of the external component depending on only one donor (the Global Fund). Clearly, allocation of adequate state resources for the NAS Secretariat is needed to signal political commitment to the national response and ensure its sustainability.

Key organisations in the UN System have also been key partners in the response, offering technical assistance as well as financial resources to assist in the national response. At country level, the UNAIDS is responsible for coordinating the United Nations systems participation in HIV and AIDS. The UN agencies involved in the response process include UNAIDS, WHO, UNFPA, UNDP, UNICEF and WFP.

Figure 2.3: Total Expenditure by NAS by Source of Funds, 2007 - 2008



Source: 2007 and 2008 Audited Accounts of the NAS

2.7 HIV Service Providers

The national response is implemented by a range of key stakeholders namely line departments of key government ministries, NGOs, CBOs, FBOs, PLHIV Associations and Networks, research institutions as well as other civil society groups. However, private health care providers' involvement in the response has been minimal.

Section 3

Methodology

3.1 Overall Approach

The NASA methodology allows for the systematic, periodic and exhaustive accounting of the level and flows of financing and expenditures, in public, international and private sectors to confront the HIV and AIDS epidemic. This accounting must be exhaustive, covering entities, services and expenditures; periodic, as a result of a continuing recording, integration and analyses, to produce, ideally, annual estimates; systematic, as the structure of the categories and records/reports must be consistent over time and comparable across countries[2].

Importantly, NASA captures all HIV and AIDS spending according to the priorities/ categories found in national strategic framework, and thus allow countries to monitor their own progress towards their goals. In addition, it is not limited to health-related spending, but identifies and captures all the other spending related to HIV and AIDS, such as social mitigation, legal services, educational and life-skills activities, psychological support, care for Orphans and Vulnerable Children (OVCs), and those efforts aimed at creating a conducive and enabling environment.

The financial flows refer to the flow of resources by different financial sources to service providers, through diverse mechanisms of transaction. A transaction compiles all of the elements of the financial flow, the transfer of resources from a financial source to a service provider, which spends the money in different budgetary items to produce functions (or interventions) in response to addressing HIV and AIDS specific target groups or to address unspecific populations (or the general population). NASA uses both top-down and bottom-up techniques for obtaining and consolidating information.

[2] UNAIDS. 2006. National AIDS Spending Assessment: a notebook on methods, definitions and procured for the measurement of HIV/AIDS financing flows and expenditures at country level.

This methodology employs double entry tables – matrices - to represent the origin and destination of resources, avoiding double-counting the expenditures by reconstructing the resource flows at every transaction point, rather than just adding up the expenditures of every agent that commits resources to HIV and AIDS related activities. In addition to establishing a continuous information system of the financing of HIV and AIDS, NASA facilitates a standardized reporting of indicators monitoring progress towards the achievement of the target of the *Declaration of Commitment* adopted by the United National General Assembly Special Session on HIV and AIDS (UNGASS I & II) (UNAIDS, 2006).

3.2 Data Collection

Preparatory Mission

A 3-day training workshop was organised for participants from the National Aids Secretariat (NAS) and other key stakeholders from other national agencies such as the National Planning Commission (NPC), Ministry of Health, Ministry of Finance and Economic Affairs and the Gambian Bureau of Statistics. The aim of the workshop was to enhance participants understanding of the NASA as a resource tracking tool, including its benefits and uses. They were trained on the standard NASA tools (data collection forms, resource tracking system) that will enable collection of regional/district data and public/private sector data. Participants also familiarized themselves with the use of the NASA Resource Tracking System (NASA RTS) software by going through a number of case studies. After the training the data collectors were identified and set the task of administering the questionnaires to relevant agencies and institutions.

Obtaining Permissions

Permission from the Directors of the selected Ministries involved was required in order to access the data. Permissions were also required for all the external and internal agencies working in HIV and AIDS related areas. The letters were sent by the NAS within the first week of data collection which slightly delayed the data collection process.

Database of all Stakeholders

A database of all the stakeholders involved in HIV and AIDS, sources, agents and providers, was developed using information provided by participants at the training workshop. Participants were mainly HIV and AIDS programme staff from the government agencies and the National AIDS Secretariat (NAS) and therefore were able to provide an extensive list of all the key stakeholders working in HIV and AIDS related services.

Literature Review

In preparation for the NASA data collection analysis, the team relied on background information and literature regarding the HIV and AIDS epidemiological profile of The Gambia, the surveillance findings, and the national response from the NAS.

Development and Administering of Questionnaires

The data collection forms used for the Gambia NASA were modified to suit the Gambian national system during the training workshop. It was agreed that qualitative questions regarding funding processes and challenges be included to help identify some of the major bottlenecks faced by providers of funds and implementers of HIV and AIDS programmes. Generally the questionnaires were too complicated to be self-administered so data collectors scheduled times to meet with the focal persons of the institutions which had been identified. Effectively, data collection was over two and a half weeks (ie between 12 to 13 working days) and it involved the use of six data collectors and 3 data verifiers.

3.2.1 Sources of Data

Most of the key sources of data (detailed expenditure records) were obtained mainly from primary sources, for 2007 and 2008. For the purposes of this study a financial year was from 1st January to 31st December. This was also the financial year of the Government of The Gambia. Only a few were not available and were either obtained from secondary sources (e.g. expenditure of small NGOs were captured from NAS and other donor reports), or were estimated using the best available data and most suitable assumptions. Table 3.1 shows the list of institutions visited for the HIV and AIDS expenditures and the status of the data collected. The institutions were grouped into the following categories; Public, External, NGOs and Businesses.

Table 3.1 List of Institutions and Status of Data Collected on HIV and AIDS Spending[3], 2007 and 2008

INSTITUTION	2007	2008	INSTITUTION	2007	2008
PUBLIC			**EXTERNAL**		
National AIDS Secretariat (NAS)	✓	✓	US Embassy	✓	✓
National AIDS Control Program (NACP)/MOH	✓	✓	GLOBAL FUND	✓	✓
Min. of Health & Soc. Welfare	✓	✓	UNDP	✓	✓
Ministry of Basic Education	✓	✓	UNICEF	✓	✓
Office of the Vice President & Women's Affairs (Women's Bureau)	*	*	UNFPA	✓	✓
GFPA	✓	✓	UNAIDS	✓	✓
Ministry of Agriculture	*	*	World Bank	✓	✓
Ministry of Finance & Economic Affairs	✓	✓	WHO	✓	✓
Ministry of Interior	*	*	UNHCR	*	✓
Royal Victory Teaching Hospital	✓	✓	WFP	✓	*
National Youth Council	✓	✓	WAHO	✓	✓

[3] Key explained at the end of table.

INSTITUTION	2007	2008	INSTITUTION	2007	2008
PUBLIC			**EXTERNAL**		
Gambia Port Authority	*	*	IFRC	✓	✓
			IRISH AID	✓	✓
NGOs			**NGOs**		
Concern Universal	✓	✓	YMCA	*	*
SWAA (The Gambia)	✓	✓	NACCUG	✓	✓
Action AID (The Gambia)	✓	✓	NAYAFS	✓	✓
CRS/CADO	✓	✓	BUHACA	✓	✓
World View	✓	✓	YAAN	✓	✓
WEC Mission	□	□			
NSGA	✓	✓			
NASO	✓	✓	**BUSINESS**		
GAMNASS	✓	✓	Standard Chartered Bank	□	□
SYSS	✓	✓	Trust Bank	□	□
MUTAPOLA VOICE	✓	✓	Guarantee Trust bank	*	*
JOBOT	✓	✓	GALP Oil	□	□
Hands on Care	*	✓	TOTAL Oil	✓	✓
Gambia Red Cross Society	✓	✓			

□ data was not available

✓ data was captured in NASA RTS

* No funding for HIV and AIDS related services

Data Processing

The data collected was first captured in Excel® sheets, and checked and balanced. All the information obtained/collected was verified as far as possible, to ensure the validity of data from the records of the source, the agents and the providers and also avoid double counting. The data was then transferred to the NASA Resource Tracking Software (RTS), which has been developed to facilitate the NASA data processing. It provides a step-by-step guidance along the estimation process and makes it easier to monitor and the crosschecking among the different classification axes. The RTS outputs (double-entry matrices) were exported to Excel® to produce summary tables and graphics for analysis. Data processing in NASA RTS, analysis of results and validation of the NASA estimates in a workshop took 6 days.

3.3 Assumptions and Estimations

Some of the development partners had different financial year from that used by the government. Effort was made to capture the actual expenditure within each fiscal year, according to the government's fiscal year, that is from January to December. A point in case in this study was the GFATM which is reported from September to April. Quarterly reports were used to adjust the data to the government's financial year.

It was assumed that 100 percent of expenditure on female and male condoms procurement was for HIV and AIDS related activities. We could not estimate what share was related to HIV and AIDS and what share related to Family Planning (FP). Most of the agencies contacted were unable to give us any estimate.

Where funds are pooled, the level of expenditure contribution to activities was assumed to be equal, in equal proportions as the contribution to the total fund. Also where detailed expenditure records of providers were not available, we assumed an equal split of funds between the key activities, unless instructed otherwise.

The annual exchange rate of the US dollar to the Dalasi was used in this study. An average of the weekly rates (obtained from the Central bank of The Gambia) pertaining to the years under study was used. For 2007, the rate was GMD24.8744 to US$ 1 and in 2008, GMD22.4717 to US$1.

3.4 Limitations of the Assessment

The study did not include private expenditure; such as private insurance, businesses, traditional healers, and out-of-pocket payment expenditures. This was because of the short study timeframe and also there was no existing secondary data to fall on. For data on private insurance, traditional healers and out-of-pocket expenditures, a detailed household survey of PLHIV need to be conducted and this was not part of the terms of reference for this study. It was also agreed on the onset that collecting data on the production factors would be a daunting process given the lack of data and the short period given for the study. It is hoped that NAS will collaborate with its partners in the near future to carry out an extensive survey to capture household out of pocket contributions to HIV and AIDS. This information could be fed into future NASA studies to give a more accurate picture of private sector funding.

Data on salaries of health and non-health personnel working in HIV and AIDS related activities from MOH were not easily available given the short period for the study. In order to capture the data on salaries, it would take time to disaggregate what percentage of salaries goes into HIV and AIDS related activities and projects. Also one needs to know the proportion of staff time spent on HIV and AIDS related activities so as to be able to factor it in the salary. The same applied to overheads of most of the key agencies. With the exception of the UNAIDS, NAS and NACP it was difficult to estimate the proportion of an agency's overheads that could be attributed to its HIV and AIDS activities.

The data on beneficiaries were somehow disaggregated and some programme descriptions were detailed enough to tease out the potential beneficiaries. For others this was not so clear and therefore such programmes were assumed to be targeted to the general population. However for prevention programmes such as mass media and HIV-related information and education with no specific target group, we assumed the general population as the key beneficiaries.

The timeframe for the study of 4 weeks (including training of data collectors) was short and further shortened by the delayed receipt of data from the relevant government bodies and some development partners and the administrative/bureaucratic procedures in some institutions.

The study also excluded the following expenditure which were difficult to collect due to the timeframe of the study or in assigning to HIV and AIDS related activities:

1. Sexual reproductive health spending share that might be related to HIV and AIDS;
2. The proportion of TB treatment that was related to HIV and AIDS.

About 90 percent of the data was taken from the primary sources, i.e. from the service providers or recipients of funds. The rest was from secondary sources, i.e. taken from the agencies who disbursed the funds.

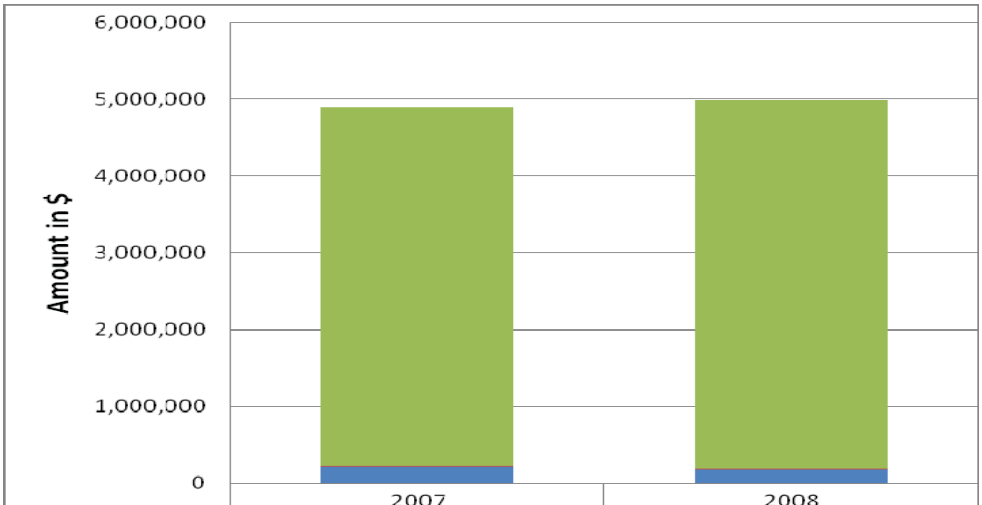
Section 4

Findings – NASA Estimation

4.1 Total Expenditure on HIV and AIDS and Sources of Funding

The total expenditure on HIV and AIDS related activities in The Gambia increased from $4,898,005 in 2007 to $4,981,325 in 2008, representing a 1.7 percent increase. The NASA revealed that in both years the largest source of the funds for HIV and AIDS related activities was from international organisations (Figure 4.1 and Table 4.1). In 2007, funds from International organizations formed 95 percent of total spending on HIV and AIDS increasing slightly to 96 percent in 2008. In 2007, 76 percent of funds from international organisations were sourced from multilateral agencies with their share increasing to 81 percent by 2008 (Table 4.2). Resources from the Global Fund accounted for 70 percent of multilateral funds increasing to 81 percent in 2008. Public funds formed 4.5 percent of the total expenditure in 2007 and decreasing to 3.6 percent in 2008.

Figure 4.1: Sources of Funds for HIV and AIDS Expenditure, 2007 – 2008 (US$)



	2007	2008
International Organisations	4,670,497	4,799,690
Private Sector	5,447	2,576
Public Sector	222,061	179,059

Private funds accounted for less than 1 percent of the total in both 2007 and 2008. Although the study did not include Out-of-Pocket Expenditure (OOPE), it covered the contributions of private for profit organisations (businesses) for HIV related activities. Unfortunately, many were reluctant to provide information with the exception of one business entity. Thus the private share does not reflect their total contribution to HIV and AIDS related activities.

Table 4.1: Sources of Funds for HIV and AIDS Expenditure, 2007 – 2008 (US$)

Source	2007	%	2008	%
PUBLIC FUNDS	222,061	4.53	179,059	3.59
PRIVATE FUNDS	5,447	0.11	2,576	0.05
INTERNATIONAL FUNDS	4,670,497	95.36	4,799,690	96.35
TOTAL	**4,898,005**	**100.00**	**4,981,325**	**100.00**

In a nutshell,

- Public funds decreased by 19.4% from 2007 to 2008
- Private funds decreased by 52.7% from 2007 to 2008
- International funds increased by 2.8% from 2007 to 2008

Table 4.2: Sources of International Funds by Category, 2007 – 2008 (US$)

	2007	%	2008	%
Direct Bilateral Contributions	39,035	0.84	96,784	2.02
Multilateral Contributions	3,572,449	76.49	3,872,356	81
International Not For Profit Organisations	244,906	5.24	830,550	17
Other International Funds	814,107	17.43	-	-
Total	**4,670,497**	**100.00**	**4,799,690**	**100**

4.2 Composition of HIV and AIDS Spending

Table 4.3 and Figures 4.2a, 4.2b and 4.2c shows the total spending on the key priority areas in 2007 and 2008. In 2007, most of the funds were spent on Programme Management and Administration (42 percent); Prevention Programmes (14 percent); Treatment and Care (13 percent) and; Human Resources (13 percent). In 2008, again most of the funds (41 percent) were spent on Programme Management and Administration, while 20 percent went to Treatment and care and Prevention Programmes accounted for 11 percent of total funding. In nominal terms, total spending on Programme Management decreased by US$ 5,000 from 2007 to 2008 but still remained the largest spending category. Total spending on Treatment and Care more than doubled (by 57 percent from 2007 to 2008), whilst Prevention activities received less funding in 2008 from the previous year, decreasing by 20 percent.

Table 4.3: Total Spending on Key Priorities, 2007 – 2008 (US$)

Key areas of Expenditure	2007 (US$)	Percent (%)	2008 (US$)	Percent (%)
Prevention Programmes	704,661	14.39	564,949	11.34
Treatment and care components	651,205	13.30	1,019,423	20.46
Orphans and Vulnerable Children (OVC)	264,616	5.40	226,688	4.55
Programme Management and Administration	2046959	41.79	2,041,621	40.99
Human Resources	641,241	13.09	607,781	12.20
Social Protection and Social Services	34,000	0.69	15,000	0.30
Enabling Environment	53,814	1.10	82,214	1.65
HIV- and AIDS-Related Research	501509	10.24	423,649	8.50
Grand Total	**4,898,005**	**100.00**	**4,981,325**	**100.00**

The decrease in funds allocated for prevention intervention and the increase in funds allocated for treatment and care components between 2007 and 2008 is reflective of the spending priority of the Global Fund which formed the bulk of HIV and AIDS spending in both years and focuses mainly on treatment.

The percentage share of total expendure on HIV and AIDS – related research is quite significant at 10 percent and 9.5 percent in 2007 and 2008 respectively. Total expenditure on Social Protection and Social Services (excluding OVC) was less than one percent in both years; likewise expenditure on enabling environment which remains small but increased nominally from by 52 percent from 2007 to 2008.

Figure 4.2a: Total Expenditure Breakdown by Intervention Areas, 2007

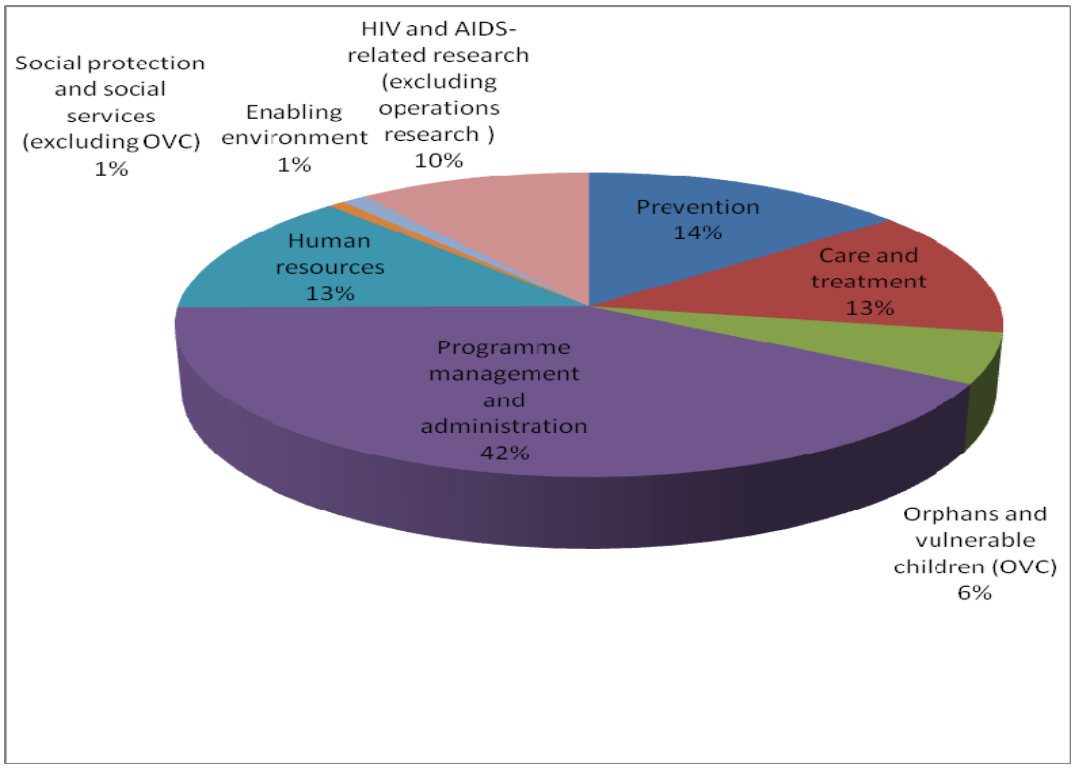


Figure 4.2b: Total Expenditure Breakdown by Intervention Areas, 2008

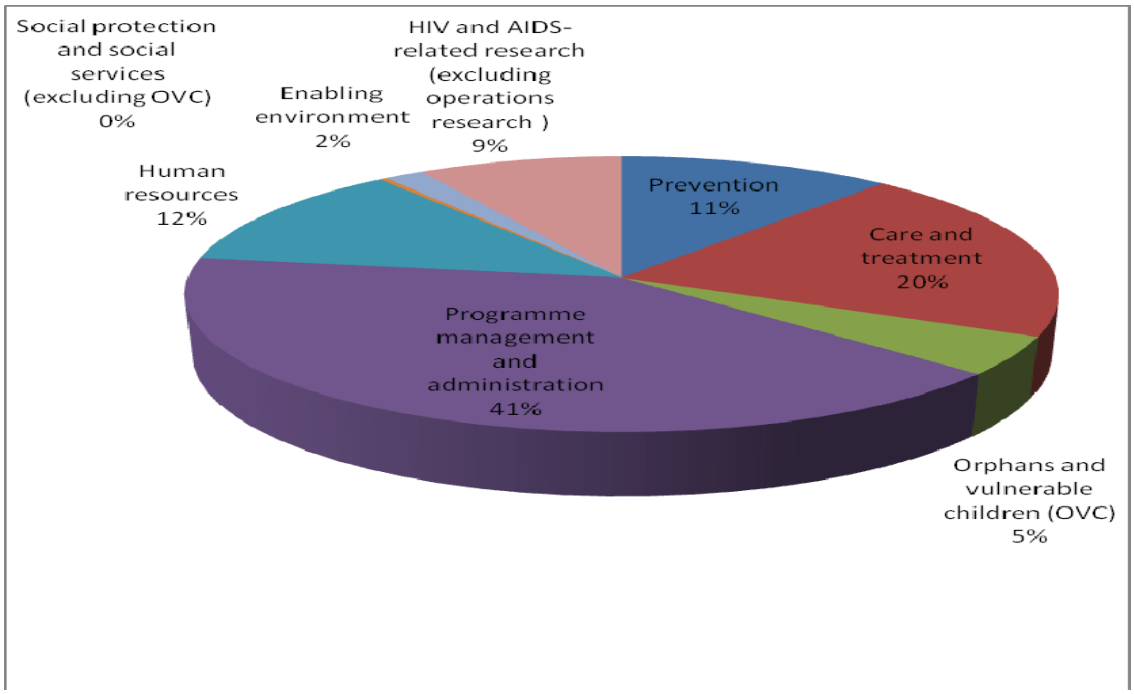
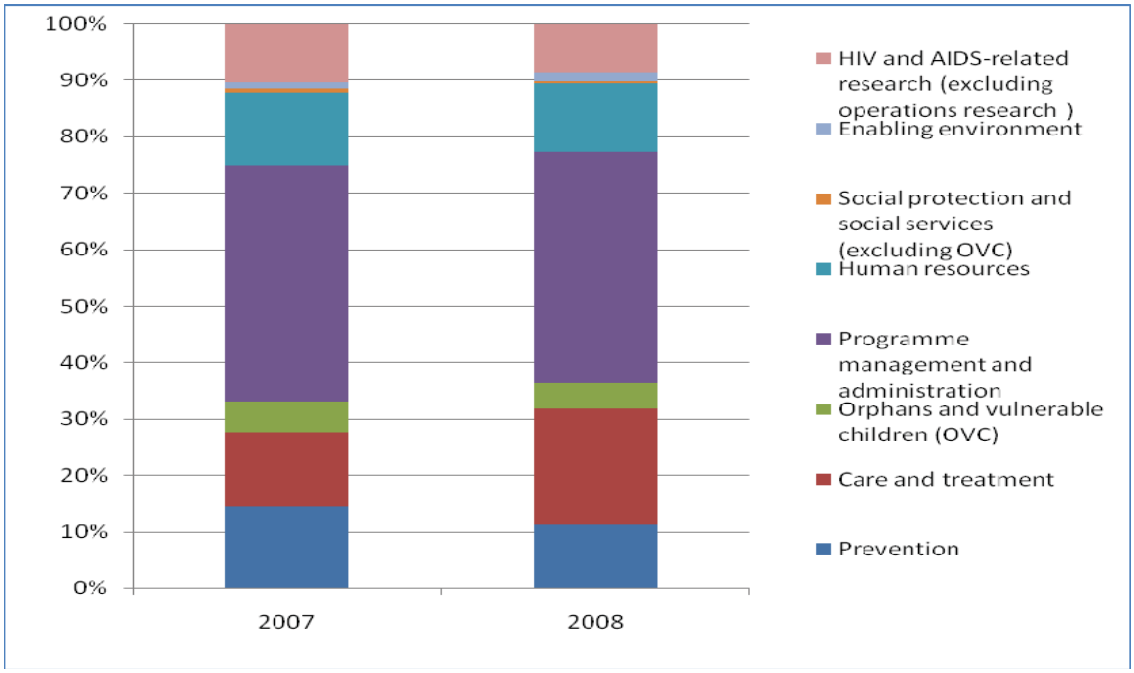


Figure 4.2c: Proportion Spending by Intervention Areas, 2007 - 2008



4.3 Prevention Programmes Spending Activities

A breakdown of spending on the various levels of prevention activities shows a drastic fall in funds allocated for communication for social and behavioural change by 67 percent from 2007 to 2008. On the other hand, total expenditure on VCT increased by about 46 percent from 2007 to 2008 (see Table 4.4). In 2008 the results show that expenditure specifically targeting PMTCT increased by about 74 percent from 2007. A detailed breakdown of the various PMTCT sub categories receiving funding for 2007 and 2008 is captured in Table 4.5.

Table 4.4: Prevention Spending Activities, 2007 - 2008 (US$)

PREVENTION	2007	%	2008	%
Communication for social and behavioural change	212,949	30.22	69,314	12.27
Community mobilization	97,785	13.88	82,738	14.65
Voluntary counselling and testing (VCT)	85,166	12.09	124,261	22.00
Risk-reduction for vulnerable and accessible populations	157,340	22.33	74,228	13.14
Prevention – youth in school Total	45,742	6.49	17,330	3.07
Prevention of HIV transmission aimed at people living with HIV (PLHIV)	1,000	0.14	0	0.00
Prevention of mother-to-child transmission (PMTCT)	104,679	14.86	182,643	32.33
Prevention programmes in the workplace	0	0.00	14,435	2.56
TOTAL	**704,661**	**100.00**	**564,949**	**100.00**

Table 4.5: Prevention of Mother to Child Transmission (PMTCT), 2007–2008 (US$)

PMTCT	2007	%	2008	%
Safe infant feeding practices (including substitution of breast milk)	20,093	19.19	41,580	22.77
Delivery practices as part of PMTCT programmes	26,585	25.40	84,379	46.20
PMTCT not disaggregated by intervention	49,848	47.62	46,038	25.21
PMTCT activities n.e.c.	8,153	7.79	10,646	5.83
TOTAL	**104,679**	**100.00**	**182,643**	**100.00**

4.4 Treatment and Care Spending Activities

Table 4.6 shows the key areas of expenditures on Treatment and Care categories in 2007 and 2008. The bulk of the spending in this category in both years went into antiretroviral therapy (ART) and opportunistic infection (OI) outpatient prophylaxis and treatment. Expenditure on Nutritional support associated to ARV therapy remains very small in both years though there was a slight increase from 2007 to 2008. On average about 7 percent of the total funding for Treatment and Care was spent on home based care.

Table 4.6: Treatment and Care Spending Activities, 2007 - 2008 (US$)

CARE & TREATMENT	2007	%	2008	%
Opportunistic infection (OI) outpatient prophylaxis and treatment	364,665	56.00	634,968	62.29
Antiretroviral therapy	162,698	24.98	224,865	22.06
Nutritional support associated to ARV therapy	2,873	0.44	13,036	1.28
Specific HIV-related laboratory monitoring	59,200	9.09	44,413	4.36
Home-based care	49,583	7.61	69,961	6.86
Outpatient care services n.e.c.	929	0.14	32,180	3.16
Care and treatment services not disaggregated by intervention	11,257	1.73	0	0.00
Total	**651,205**	**100.00**	**1,019,423**	**100.00**

4.5 Orphans and Vulnerable Children (OVC)

OVCs feature prominently in activities designed to reduce the economic impact of HIV and AIDS on infected and affected households. OVCs account for about 5 percent of total spending on HIV and AIDS related activities in both 2007 and 2008. Of the total expenditure on OVCs in 2007 and 2008, 90 percent was spent on OVC education and OVC home support (Table 4.7)

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Table 4.7: Total Spending on OVC, 2007 – 2008 (US$)

OVC	2007	%	2008	%
OVC Education	106,081	40.09	120,290	53.06
OVC Family/home support	134,052	50.66	89,581	39.52
OVC Community support	17,826	6.74	14,058	6.20
OVC Social Services and Administrative costs	1,642	0.62	0	0.00
OVC Services not disaggregated by intervention	5,015	1.90	2,759	1.22
Total	264,616	100.00	226,688	100.00

4.6 Social Protection and Social Services (excluding OVC)

There was very minimal spending on social protection and social services besides that which is offered to OVCs. Total spending on social protection in 2008 was less than half of the amount spent in 2007 and was mainly through monetary benefits (Table 4.8).

Table 4.8: Social Protection and Social Services (excluding OVC) 2007 – 2008 (US$)

SOCIAL PROTECTION	2007	2008
Social protection through monetary benefits	34,000	15,000

4.7 Programme Management and Administrative Strengthening

Coordinating and managing the expanded response to the HIV and AIDS epidemic in The Gambia involves diverse and complex processes including planning, resource mobilization for support groups, monitoring and supervision, among others. In certain cases, new facilities had been built and others refurbished to allow for effective treatment of PLHIV and other groups. In both years, more than 40 percent of the total was spent on administration and transactions costs as well as monitoring and evaluation (Table 4.9).

Upgrading and construction of infrastructure also took about 20 percent of the total spending in 2007 and 2008. The expansion of the treatment programme and PMTCT services meant that new facilities were built and old ones refurbished and this explains the increased expenditure in this category.

Also included under programme management was expenditure on equipment, procurement and maintenance of vehicles, fuel allowance, local and international travel, rent and others. This was classified under Programme management and administration n.e.c. Expenditure in this category decreased from 13 percent of the total in 2007 to about 7 percent in 2008, signifying perhaps more efficient use of resources than the previous year.

Table 4.9: Programme Management Spending Activities, 2007 – 2008 (US$)

PROGRAMME MANAGEMENT	2007	%	2008	%
Planning, coordination and programme management	227,249	11.10	163,536	8.01
Administration and transaction costs associated with managing and disbursing funds	449,985	21.98	570,666	27.95
Monitoring and evaluation	434,221	21.21	373,951	18.32
Operations research	14,203	0.69	11,542	0.57
Serological-surveillance (sero surveillance)	1,728	0.08	0	0.00
Drug supply systems	26,437	1.29	94,700	4.64
Information technology	1,930	0.09	0	0.00
Upgrading and construction of infrastructure	395,826	19.34	420,413	20.59
Mandatory HIV testing (not VCT)	0	0.00	11,544	0.57
Programme management and ad ministration not disaggregated by type	227,307	11.10	261,350	12.80
Programme management and administration n.e.c	268,073	13.10	133,919	6.56
Total	**2,046,959**	**100.00**	**2,041,621**	**100.00**

4.8 Human Resources and Retention Incentives

The success of any programme depends on an effective and reliable workforce through training and the offering of incentives. In 2007 and 2008, about 53 percent and 68 percent of spending in this category was spent on training. The rest was spent on monetary incentives for staff for programme management and administration (Table 4.10).

Table 4.10: Human Resources' Recruitment and Retention Incentives Spending Activities, 2007 – 2008 (US$)

HUMAN RESOURCES	2007	%	2008	%
Monetary incentives for nurses for programme management and administration	16,787	2.62	3,104	0.51
Monetary incentives for other staff for programme management and administration	173,183	27.01	41,717	6.86
Monetary incentives for other staff not disaggregated by type	109,129	17.02	138,221	22.74
Monetary incentives for other staff n.e.c	3,377	0.53		0.00
Training	338,765	52.83	424,739	69.88
Total	**641,241**	**100.00**	**607,781**	**100.00**

4.9 Enabling Environment

Stigmatization impedes the effective roll out of programmes targeting MARPs and PLHIVs. The NSP identifies strongly the key role of creating an enabling environment which includes advocacy, the enforcement of laws and non-discriminatory practices in all spheres of the society. In 2008, total spending on advocacy increased by 430 percent from 2007 (Table 4.11). Compared to other spending areas, total expenditure on creating an enabling environment remains very low.

Table 4.11: Enabling Environment Spending, 2007 – 2008 (US$)

ENABLING ENVIRONMENT	2007	%	2008	%
Advocacy	6,232	11.58	27,444	33.38
Human rights programmes	17,896	33.26	12,790	15.56
AIDS-specific institutional development	29,686	55.16	41,980	51.06
Total	**53,814**	**100.00**	**82,214**	**100.00**

4.10 HIV and AIDS Related Research (Excluding Operations Research)

Total spending on research has been high in both years mainly due to the research efforts by the Medical Research Council (MRC). In 2007, 99 percent of the total expenditure was on biomedical research, decreasing slightly to 94 percent in 2008. Emphasis on social science and other behavioural research has been minimal or non-existent (Table 4.12). There is the need for multi-disciplinary research to understand the nature of the epidemic across aspects of behavioral, social and economic issues. This will help in designing more sustainable programmes.

Table 4.12: Spending on HIV and AIDS-Related Research (Excluding Operations Research) 2007 – 2008 (US$)

RESEARCH	2007	%	2008	%
Biomedical research	499,073	99.51	399,462	94.29
Clinical research	2,436	0.49	80	0.02
Social Science Research	0	0.00	24,107	5.69
Total	**501,509**	**100.00**	**423,649**	**100.00**

4.11 Summary of Results

The results from the NASA RTS show that Programme Management and Administration accounted for the bulk of expenditure in 2007 and 2008. Other areas of high spending included training and two key areas under the Care and Treatment category - Opportunistic infection (OI) outpatient prophylaxis and treatment and Antiretroviral therapy (Table 4.13).

Table 4.13: Summary of Activities (Top 10) with High Spending, 2007 – 2008 (US$)

Programmes/Activities	2007	2008
Administration and transaction costs associated with managing and disbursing funds	449,985	570,666
Monitoring and evaluation	434,221	373,951
Opportunistic infection (OI) outpatient prophylaxis and treatment	364,665	634,968
Antiretroviral therapy	162,698	224,865
Training	338,765	424,739
Planning, coordination and programme management	227,249	163,536
Upgrading and construction of infrastructure	395,826	420,413
Programme management and ad ministration not disaggregated by type	227,307	261,350
Programme management and administration n.e.c	268,073	133,919
Biomedical research	499,073	399,462

Section 5

Findings – NASA Beneficiary Spending

5.1 The Beneficiaries of Spending on HIV and AIDS

The five main NASA Beneficiary categories are shown in Table 5.1.

Table 5.1 NASA Beneficiary Categories

Main category	People living with HIV (PLHIV)	Most at Risk	Accessible Populations	Vulnerable Groups	General Population
NASA Code	**BP 01**	**BP 02**	**BP 03**	**BP 04**	**BP 05**
Levels of Disaggregation	Age Sex	IDU; Sex workers; MSMs	STI Clinic patients; Children and youth at school; People at work; Health workers; Migrant workers; Long distance truck drivers; Military; Police	OVCs; Children born from mothers with HIV; Migrants; Refugees; Prisoners; Women & children; Youth at social risk; Partners of people living with HIV	Non-targeted

The analysis by beneficiary groups shows that the Specific Accessible group and the General Population group formed the largest beneficiary groups in both 2007 and 2008, accounting for more than 70 percent of total expenditures in both years (Table 5.2 and Figure 5.1). The share of funding to People Living with HIV (PLHIV) increased from 15 percent in 2007 to 22 percent in 2008. In nominal terms total spending on PLHIV more

than doubled between 2007 and 2008 due to the expanded programme on treatment and care funded by the Global Fund. Total expenditures on Most at Risk Populations (MARPs) were very low, accounting for 0.8 percent of total spending in both years. Some of the specific accessible population reached included health care workers, school children, people attending STI clinics and others. Since most of the beneficiary data was not disaggregated the bulk of it was put under ***Specific "accessible" populations not disaggregated by type*** (Table 5.3).

Under the General population group some level of disaggregation was achieved (Table 5.3). Some programmes targeting women specifically through PMTCT services were captured. Other programmes targeted girls and the youth, whilst the men received very little attention. Here again, very little targeting meant that most of the funds were spent by ***General population not disaggregated by age or gender***.

Table 5.2: Spending by Beneficiary Groups, 2007 – 2008 (US$)

Beneficiary Groups	2007	%	2008	%
PLHIV	754,947	15.41	1,115,206	22.39
Most-at-risk populations	37,537	0.77	38,784	0.78
Other key populations	286,084	5.84	307,585	6.17
Specific "accessible" populations	2,153,808	43.97	1,986,102	39.87
General population	1,665,629	34.01	1,533,648	30.79
Total	**4,898,005**	**100.00**	**4,981,325**	**100.00**

Figure 5.1: Spending by Beneficiary Groups, 2007 – 2008 (US$)

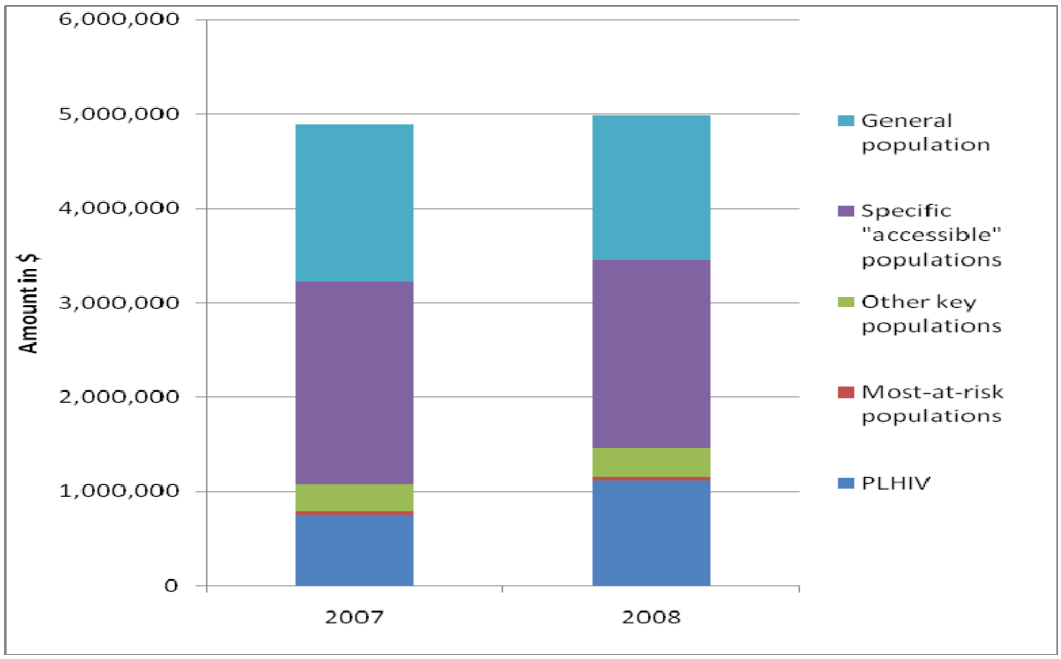

Table 5.3: HIV and AIDS related Spending by Beneficiary Population, 2007 -2008 (US$)

BENEFICIARY GROUPS	2007	2008
PLHIV		
People living with HIV not disaggregated by age or gender	754,947	1,115,206
Most at Risk Populations		
Sex workers, not disaggregated by gender, and their clients	37,537	24,677
"Most at risk populations" not disaggregated by type	-	14,107
Other Key Populations		
Orphans and vulnerable children (OVC)	262,758	235,615
Children born or to be born of women living with HIV	23,326	54,740
Truck drivers/transport workers and commercial drivers	-	15,005
Children and youth out of school	-	2,225
Specific "Accessible " Populations		
People attending STI clinics	-	1,996
Elementary school students	29,734	
Health care workers	7,437	46,426

Specific “accessible ” populations not disaggregated by type	2,034,983	1,937,680
Specific “accessible ” populations n.e.c.	81,654	-
General Population		
Male adult population	-	500
Female adult population	273,576	391,624
General adult population (older than 24 years) not disaggregated by gender	849	-
Girls	71,951	81,071
Youth (age 15 to 24 years) not disaggregated by gender	26,597	15,703
General population not disaggregated by age or gender.	1,292,656	1,044,750
TOTAL	**4,898,005**	**4,981,325**

5.2 Areas of Spending by Beneficiary Groups

In Figures 5.2 and 5.3 we see the various population groups and their share of the main intervention areas captured in NASA. Overall, in 2007, the general population benefitted most from the total expenditure on prevention programmes, accounting for 81 percent; 17 percent went to specific accessible groups and 2 percent to other key groups. PLHIVs received 0.14 percent of spending on HIV and AIDS prevention activities. For the treatment and care component, 99 percent of total spending went to PLHIV and 1 percent to the specific accessible and general population. For the programme development component, the bulk of total funds were spent on programmes targeting the general population and the specific accessible populations. Spending on MARPs went into paying monetary incentives for people working with MARPs (64 percent) and the rest spent on research targeting MARPs (Table 5.4).

In 2008, general population sub group benefitted most from prevention programmes, their share of total expenditure increased to 86 percent from 81 percent in 2007. There was less targeting of prevention programmes with the specific accessible groups, receiving 7 percent of spending and other key groups receiving the remaining 7 percent. There were no prevention programmes targeting PLHIV or MARPs. For treatment and care, 97 percent of total expenditure went to PLHIV showing a 2 percent decrease from 2007 (Table 5.5) even though the amount increased from 2007 to 2008.

Figure 5.2: Proportional Functions by Beneficiary Groups, 2007

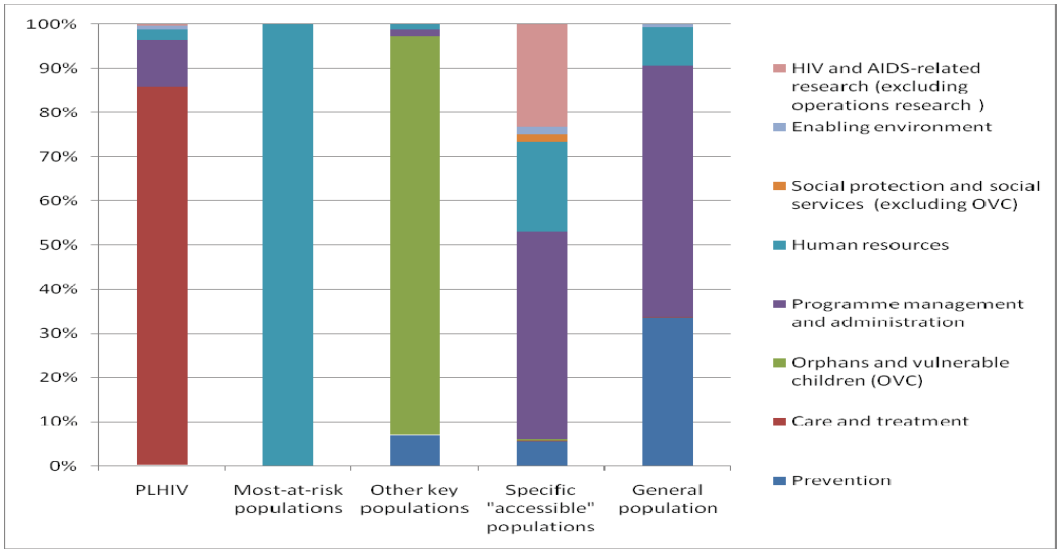

Figure 5.3: Proportional Functions by Beneficiary Groups, 2008

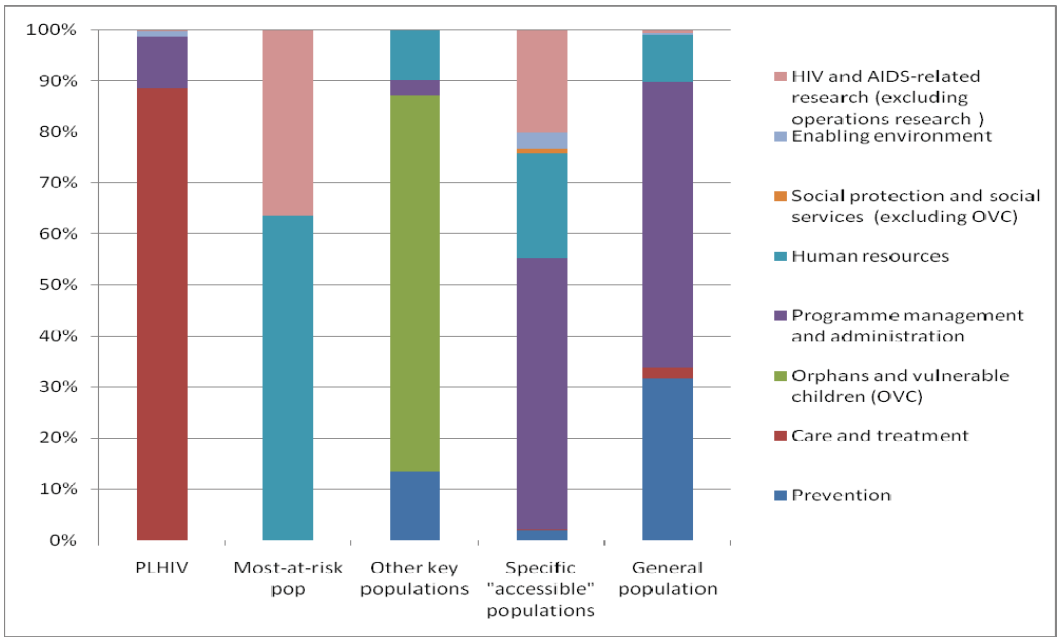

Table 5.4: Spending by Benficiary Groups, 2007 (US$)

	PLHIV	Most-at-risk Pop.	Other key populations	Specific "accessible" populations	General population
Prevention	1,000	-	20,093	121,958	561,610
Care and treatment	647,777	-	-	2,499	929
Orphans and vulnerable children (OVC)	-	-	258,586	6,030	-
Programme management and administration	79,571	-	4,172	1,014,958	948,258
Human resources	17,931	37,537	3,233	437,541	144,999
Social protection and social services (excluding OVC)	-	-	-	34,000	-
Enabling environment	6,232	-	-	37,749	9,833
HIV and AIDS-related research (excluding operations research)	2,436	-	-	499,073	-
Total	**754,947**	**37,537**	**286,084**	**2,153,808**	**1,665,629**

Table 5.5: Spending by Benficiary Groups, 2008 (US$)

	PLHIV	Most-at-risk Pop.	Other key populations	Specific "accessible" populations	General population
Prevention	-	-	41,580	38,174	485,195
Care and treatment	986,531	-	-	712	32,180
Orphans and vulnerable children (OVC)	-	-	226,688	-	-
Programme management and administration	114,245	-	8,927	1,058,071	860,378
Human resources	-	24,677	30,390	411,819	140,895
Social protection and social services (excluding OVC)	-	-	-	15,000	-
Enabling environment	14,350	-	-	62,864	5,000
HIV and AIDS-related research (excluding operations research)	80	14,107	-	399,462	10,000
Total	**1,115,206**	**38,784**	**307,585**	**1,986,102**	**1,533,648**

5. 3 Summary of Results

1. Overall results show some effort at targeting of HIV and AIDS related programmes but this needs to be improved. Specific "accessible" populations and the general population benefitted from 78 percent of total spending in 2007 and 70 percent of the total in 2008.

2. Female adult population benefited from US$273,576 in 2007, increasing to US$391,624 in 2008. This was as a result of the expanded programme on PMTCT which targets women.

3. **OVCs** received US$262,750 in 2007 decreasing to US$235,615 in 2008. The bulk of the funds went into OVC education, family and community support.

4. Total expenditure on **PLHIV** increased by 48 percent from US$754,947 in 2007 to US$1,115,206 in 2008. The bulk of which was spent on treatment and care activities. PLHIVs benefitted from 99 percent and 97 percent of total expenditure on treatment and care in 2007 and 2008 respectively. Nutritional support associated with ARV therapy is limited. In 2007 total spending on nutritional support associated with ARV amounted to US$2,873 increasing to US$13,036 in 2008. PLHIVs were also not targeted for any of the prevention activities carried out in 2007 and 2008. A comprehensive strategy is needed for PLHIVs to ensure that they receive nutritional support during treatment and are also provided with prevention programmes and home support.

5. Overall, total spending on the most at risk populations (**MARPs**) remained at approximately US$38,000 in both 2007 and 2008. MARPs were not targeted for any prevention programmes nor did they benefit from social protection or other social services. There is currently no data on the number MARPs in The Gambia. There has been no serological surveillance to collect such data. The NASA results revealed that in 2007, US$1,728 was spent on sero-surveillance with nothing spent in 2008. As MARPs could be the potential drivers of the epidemic in The Gambia, it is important to know who they are, where they are and which programmes they can benefit from.

Section 6

Findings - Qualitative Section of NASA Questionnaire

In addition to the collection of information on spending on HIV and AIDS programmes and activities in The Gambia, the NASA questionnaire also contained a qualitative section which aimed to assess the funding processes and reporting requirements of the various stakeholders and the challenges and bottlenecks they face in accessing funds or disbursing funds for these programmes. The major stakeholders were the Development Partners, Non Governmental Organisations, UN Agencies and the public sectors.

There was only one response from the private sector and this organisation had no problem sourcing funds for their workplace HIV and AIDS related activities since this was budgeted at the beginning of each financial year. They recommended that more companies needed to assist in the fight against HIV and AIDS in The Gambia. The establishment of the Business Coalition against HIV and AIDS (BUCAHA) as an umbrella organisation through which individual companies will participate will ensure private participation in the fight against HIV and AIDS has been in the pipeline for some time. Initial preparation and setting up of a permanent office for BUCAHA has been supported by the UNDP since 2007.

6.1 Development Partners (DPs) in The Gambia

Funding Processes and Reporting Requirements

Apart from funds from the Global Fund, the UN agencies operating in The Gambia contribute a sizeable amount to HIV and AIDS activities often passing funds through their implementing partners. In The Gambia their implementing partners are primarily government ministries and departments, and NGOs/CSOs. UNAIDS, UNICEF, UNDP, UNFPA, WFP and WHO work closely with key government institutions offering support

for planning areas of prioritisation in accordance with the NSP and help in the establishment of institutions that can drive the process further.

The funding process and reporting requirements of the external partners do not differ much in the country. Institutions making requisitions for funds must be legally registered and must have the capacity to implement the programmes. They are also required to submit quarterly expenditure reports directly to the UN agency before additional tranches are processed. The agencies have a set of reporting template which they require their implementing partners to follow. Efforts are made to ensure sustainability of projects through quarterly and annual review meetings.

Key Challenges and Recommendations

Some of the external partners identified the following as the main challenges faced with regard to the release of funds:

1. Bureaucracy leading to the delays in the disbursement of funds;
2. Stringent procurement requirements delays implementation of programmes e.g. institutions must provide three proforma invoices before purchases can be made;
3. Late presentation of reports by implementing partners;
4. Reports not meeting required standards;
5. Inability of implementers to spend funds within agreed timeframe;

On recommendations, DPs agreed that less bureaucracy will speed up the implementation of programmes and efforts must be made to streamline some of their operations to reduce these bottlenecks. Most DPs agreed that addressing the administrative capacity of implementing partners is important and urgent attention was required in helping to build the capacity of staff working in the NGOs/CSOs. Also needed was a better coordination and mobilisation of resources by all key partners.

6.2 Non-Governmental Organisations (NGOs)

Funding Processes and Reporting Requirements

The NGOs/CSOs operating in The Gambia receive funding from a wide spectrum of donors and public sector agencies. International NGOs operating in The Gambia, act as both programme implementers/service providers and as agents for their parent organisations. In The Gambia, NGOs go through the process of tendering for international donor funds once programme announcements are made by donor organisations. Donors transfer funds to the NGOs either quarterly or monthly based on the cash flow projections. They are also to present project and financial reports according to templates of the individual agencies they may be receiving funds from. Few of the NGOs/CSOs had problems with the reporting requirements of donor funds. Most of them agreed they were user friendly and helped them to keep track of the funds spent.

Challenges and Recommendations

Most of the NGOs and CBOs found the reporting requirements from donor organisations to be too cumbersome. They also face a number of challenges in securing funding. Among them are:

- Donor fatigue leading to limited funds for programmes;
- Long bidding process;
- Slow response by the DPs and the NAS in the disbursement of funds
- Bureaucratic nature of the funding process further delaying service delivery
- Strict adherence to work plan discourages flexibility in implementation
- Lack of staff capacity and high staff turnover delayed reports.

The central theme running through many of the recommendations from NGOs/CSOs was that of poor administrative capacity. Many struggle to fund their administrative functions as donors are only interested in funding those functions that directly impact their

programmes. Many of the NGOs interviewed said they needed computers and also an improvement of the management and administrative skills. They needed vehicles to make them more mobile and reach the people they target in the provinces. Their demand was that DPs and the government through the NAS should find a way of helping NGOs financially to build their capacity to ensure effective implementation of programmes. Some were also of the view that the procurement standards must be decentralised. Stigmatization and discrimination within communities were seriously impeding the success of HIV and AIDS programmes and therefore more attention was needed to reduce it. PLHIVs failed to join some the activities targeted at them for fear of being stigmatized in society or in their community.

6.3 Public Sector

Funding Processes and Reporting Requirements

The study revealed that there was very little funding for workplace HIV and AIDS related activities within the public sector institutions. In 2007 and 2008 the following institutions reported no internal spending on HIV and AIDS programmes:

- Women's Bureau
- Ministry of Youth and Sports
- Ministry of Agriculture
- Ministry of Interior
- Ministry of Finance and Economic Affairs

Challenges and Recommendations

Public sector funding is disbursed from the Office of the President to the NAS and also covers salaries of health workers and overheads at the health facility level. Public sector agencies contacted were of the view that there is inadequate funding of HIV and AIDS activities from the government and feared the sustainability of current programmes if

funds from external partners were to be cut short. More harmonisation between government and donor programmes needed to ensure efficient use of limited resources.

Section 7

Summary and Recommendations

7.1 Summary

The Gambia has made efforts to enforce a multi sectoral approach in dealing with the HIV epidemic. The establishment of the National AIDS Council (NAC) and the National AIDS Secretariat (NAS) over the past decade has created an enabling environment for policy formulation, effective implementation of the national response and monitoring and evaluation of programmes relating to HIV and AIDS. In spite of these landmarks, the NAS has been unable to track HIV and AIDS expenditure by all key stakeholders to date. Reported cases of new infections annually necessitated the conduct of a NASA to track expenditures on HIV programmes and activities from the source of funds right down to the intended beneficiaries.

The National AIDS Spending Assessment (NASA) study for 2007 and 2008 confirmed that funding for HIV and AIDS activities remained almost at par in both years. The total expenditure on HIV and AIDS activities in The Gambia increased from $4,898,005 in 2007 to $4,981,325 in 2008, representing a 1.7 percent increase. The NASA revealed that in both years the largest source of the funds for HIV and AIDS related activities was from international organisations (95 percent in 2007 and 96 percent in 2008). This has raised the issue of sustainability of the flow of funds for the national response. Given the low prevalence rate, The Gambia could be sidelined for increased funding but with new infections cropping up and PLHIVs being sustained on ARVs, more funding is needed to expand treatment and prevent others from getting infected.

Indeed, the results of the The Gambia NASA serve as a basis for a rethink on resource mobilization strategies and a reshaping of future plans in the national response. Clearly, the financial burden on the domestic economy is enormous and reliance on external support will be required but steps must be made to find alternative sources of funding

given the current global economic crisis. The government could consider introducing clear budget lines for HIV and AIDS spending at sectoral and departmental levels. Currently, workplace HIV and AIDS related activities are non-existent in most government departments. It is hoped that recent efforts to mainstream HIV and AIDS into the national developmental plan (PRSP) will ensure a regular inflow of domestic spending on HIV and AIDS related activities.

A breakdown of the total expenditure by intervention areas show that the bulk of funding was spent on Programme Management and Administrative Strengthening. In 2007, most of the funds were spent on Programme Management and Administration (42 percent); Prevention Programmes (14 percent); Treatment and Care (13 percent) and; Human Resources forming 13 percent. In 2008, Programme Management and Administration accounted for 41 percent of total spending, while 20 percent went to Treatment and care and Prevention Programmes accounted for 11 percent of total funding. It is worth highlighting the fact that total expenditure on Prevention programmes decreased from US$704,661 in 2007 to $564,949 in 2008 whilst total expenditure on Treatment and care increased from US$651,205 in 2007 to US$1,019,423 in 2008. It is expected that in subsequent years, expenditure on treatment and care will grow as more PLHIVs are put on ARVs but this must not be at the expense of prevention programmes. Spending on prevention programmes is key to decreasing the number of new infections.

The analysis by beneficiary groups shows that the General Population and Specific Accessible population formed the largest beneficiary group in both 2007 and 2008.. Specific “accessible” populations and the general population benefitted from 78 percent of total spending in 2007 and 70 percent of the total spending in 2008. However, there was minimal reported spending on most at risk populations (MARPs), such as male commercial sex workers, men who have sex with men (MSM), and intravenous drug users (IUDs) in both years. Programmes targeting women specifically were also limited to PMTCT services. The spending pattern shows that there is very little targeting especially with regards to prevention activities. Clearly, there is the need to know who

the drivers of the epidemic are, their number and how they can be reached with effective messages and support.

Results from the qualitative study conducted as part of the NASA showed that Non – Governmental Organisations face various challenges in securing funding for HIV – related programmes and activities. Among them are transfer problems and delay in getting the funds; long bidding process and stringent procurement and reporting requirements. On the part of Development Partners and UN Agencies, they complained of the lateness in the submission of reports by NGOs which delay subsequent disbursements of funds. Clearly, many NGOs lacked the requisite administrative capacity for an effective implementation of their programmes and required support in building the capacity in financial planning, management and reporting.

This study has shown that identifying the financial sources of HIV activities; the financial gaps; and the resources devoted to different beneficiary groups provides opportunities to improve the impact of HIV and AIDS investment. The qualitative part of the study on the other hand, has broaden knowledge of the key bottlenecks in the funding channels across agencies and highlighted the need to ensure the strengthening of local capacities to effectively use funding intended for HIV and AIDS programmes.

7.2 Recommendations

Recommendations from the study are structured around three main issues following from the results of the NASA study and also the validation workshop of the NASA estimates:

1. Sustainability of Resource Flows

i) The NAS should develop a resource mobilization strategy in order to diversify funding portfolio.

ii) Government has to commit more funds to all line ministries by mainstreaming HIV and AIDS workplace activities in annual plans and budget.

iii) Private for profit businesses must be encouraged to provide funds for HIV and

AIDS related activities especially at workplace as part of their corporate social responsibilities.

iii) CSOs/ NGOs must be equipped to undertake resource mobilisation on their own to curb over reliance on the NAS and Global Fund for resources.

v) Improve efficiency in spending of funds.

2. Support of CSOs/NGOs in the implementation of programmes

- Harmonise and coordinate efforts through collaboration and sharing of skills.
- There is the need for DPs to harmonise reporting mechanism to reduce time required to fill them in.
- Cost sharing must be encouraged to ensure that funding agencies bear some of the administrative costs.
- Improving the absorptive capacity of implementers of all service providers – to spend efficiently and effectively.
- CSOs/NGOs must be taught on how to link actual expenditure with outputs and compare with intended targets.
- They must improve on the governance of their NGOs and curb the mismanagement of funds.

3. Institutionalisation of NASA

- The key issues that need to be addressed to facilitate the institutionalisation of the NASA in The Gambia are (i) greater advocacy to relevant stakeholders and (ii) streamlining of financial disbursements and reporting mechanisms.
- Standardisation of budget line items/codes and their reported expenditure, using main categories of the NSP, and sub-categories of NASA.
- Simplify data collection tools to allow ease in providing data
- The NAS should insist that institutions working in HIV and AIDS related activities should present their expenditures according to the NSF priorities and identify intended target groups. This will help remove double counting and also make assessment of HIV and AIDS activities easy.

Appendix

Appendix 1

List of Institutions and Contact Persons visited for Data collection

Category	Sources	Contact Person
Government	1. MOH (INCLUDING SOCIAL WELFARE)	PA OUSMAN BAH-PM
	2. Ministry of Education (MOBSE)	MOMODU SANNEH
	3. NACP	PA OUSMAN BAH-PM
	4. OFFICE OF THE VICE PRESIDENT – WOMENS AFFAIRS (WOMEN'S BUREAU)	OMAR KANTEH
	5. NAS	ROBERT NINSON
	6. MOFEA	ABDOULIE BAH
	7. NYC (NATIONAL YOUTH COUNCIL)	MARCHEL MENDY
	8. GFPA	MUTARR JAMMEH
	9. ROYAL VICTORIA TEACHING HOSPITAL	AMIE O. JALLOW
Multilateral	1. WHO	DR. JAWLA
	2. UNAIDS	LAMIN CAMARA
	3. UNICEF	JAWARA SANDYKHAN
	4. UNDP	SIRRA NDOW
	5. UNFPA	ALHAJIE KOLLEY
	6. WFP	
	7. WAHO (WEST AFRICA HEALTH ORG)	ALIEU JAMMEH
	8. GLOBAL FUND	ROBERT NINSON
	9. WORLD BANK	
Other External	1. MRC (Medical Research Council)	
CSOs/ NGOs/ FBOs	1. Concern Universal	KAY SEY
	2. SWAA (The Gambia)	ANNIE CEESAY
	3. ACTION AID	ALMAMO BARO
	6. CF (CHILD FUND – THE GAMBIA)	TIJAN WILLIAMS
	8. YAAN	PA MALIK CEESAY
	10. WORLD VIEW	AHMED JAEYOUNG LOUM
	13. NSGA (NOVOSCOTIA GAMBIAN ASS)	MURU SEY
	14. NASO (NETWORK OF AIDS SERVICE ORG)	AHMED JAEYOUNG LOUM
	15. GAMNASS (GAMBIAN NETWORK OF AIDS SUPPORT SOCIETIES)	DOUDOU JALLOW
	16. MUTAPOLA VOICE	SAFFIE BAJJAN
	31. National Association of Youth Services for Food Security (NAYSFS)	MUSA F SOWE
	18. HANDS ON CARE	SOBEH SANNEH
	23. SYSS (SANTAYALA SUPPORT SOCIETY)	BABA JAMMEH
	19. JOBOT	ABUBACARR TAMBAJANG

	27. GAMBIA RED CROSS	KATIM TOURAY
	28. YMCA	
	30. NACCUG (NATIONAL ASSC OF COOERATIVE CREDIT UNION GAMBIA)	HAMEY B. JAWARA
Private (Businesses)	1. TOTAL OIL	FATOU NJIE

Appendix 2

NATIONAL AIDS SPENDING ASSESSMENT
DATA COLLECTION – FORM # 1 (SOURCES / AGENTS)

Year of the expenditure estimate:_____				
Objectives of the form: I. To identify the origin of the funds used or managed by the institution during the year under study. II. To identify the recipients of those funds.				
Indicate what currency will be used throughout the form with an "X":	Local currency	US$ Exchange rate in Year of Assessment	Other (specify):	
Name of the Institution:				
1. Financial Year: (if not calendar year, please ask for quarterly expenditure reports)				
2. Person to Contact (Name and Title):				
3. Address:		4. E-mail:		
5. Phone:		6. Fax:		
7. Type of institution: Select category of institution with an "X".	6.1 Public central government			
	6.2 Public regional government			
	6.3 Public local government			
	6.4 Private-for-profit national			
	6.5 Private-for-profit international			
	6.6 National NGO/CBO			
	6.7 International NGO			
	6.8 Bilateral Agency			
	6.9 Multilateral Agency			

If your institution is a SOURCE please jump to table 8, and following sections. If your institution is an AGENT please complete table 7 and 7a, and following sections.

For all AGENTS ask about their operational/ running costs/ overheads and capture these in form 2 under the identified activities.

8. Origin of the funds transferred: List the institutions from which your agency received funds during the year under study.

Origins of the funds (Name of the Institution and Person to Contact)	Funds received
7.1 Institution: Contact:	
7.2 Institution: Contact:	
7.3 Institution: Contact:	
7.4 Institution: Contact:	
7.5 Institution: Contact:	
TOTAL:	

7a. Origins of non financial resources: List the institutions from which your agency received non financial resources, during the year under study.

Origins of the non financial resources (Name of the Institution and Person to Contact)	Type of Goods donated	Quantity Received	Monetary Value in Year Assessment
7.6 Institution: Contact:			
7.7 Institution: Contact:			
7.8 Institution: Contact:			
7.9 Institution: Contact:			
7.10 Institution: Contact:			
TOTAL:			

9. Destination of the funds:

I. List the institutions to which funds were transferred during the year under study.
II. Quantify the transferred funds.
III. Quantify the transferred funds *reported as spent* during the period under study. If no information is available regarding the amount spent, state "No Data" in the cell.

Destination of the funds (Name of the Institution and Person to Contact)	Funds transferred	Funds spent
8.1 Institution: Contact:		
8.2 Institution: Contact:		
8.3 Institution: Contact:		
8.4 Institution: Contact:		
8.5 Institution: Contact:		
TOTAL:		

8a. Recipients of non financial resources: List the institutions to which your agency donated non financial resources, during the year under study.

Recipients of the non financial resources (Name of the Institution and Person to Contact)	Type of Goods donated	Quantity Received	Monetary Value in Year Assessment
8.6 Institution: Contact:			
8.7 Institution: Contact:			
8.8 Institution: Contact:			
8.9 Institution: Contact:			
8.10 Institution: Contact:			
TOTAL:			

10. Additional information on transferred funds reported as spent: Complete a Providers form (Form # 2) for each institution about which the Source / Agent has information regarding what the funds were used for, in order to gain information on Functions, Beneficiary Populations and Production Factors.

11. Consumption of the funds: If the institution consumed resources in producing services or goods, (i.e. administrative costs in managing the funds), complete a Providers form (Form # 2) regarding those funds.

Additional Qualitative Information (feel free to add as many rows as you need)

a. Please describe how institutions apply and access funds from your institution. Please describe the funding flow mechanisms.

b. What are the conditionalities that your institution insists upon in transferring funds to organizations?

c. What are the reporting requirements for organizations receiving funds from your institution?

d. What are the key difficulties faced by recipient organizations in efficiently spending the funds transferred to them by your institution?

e. What are the key causes of bottlenecks in the funding mechanisms?

f. What are the other issues/ challenges related to funding for HIV/AIDS services?

g. Any other comments, suggestions etc?

12.Surveyor:	13.Date: / / 20__

National AIDS Spending Assessment
DATA COLLECTION – FORM # 2 (PROVIDERS)

Origin of the information: Select with an "X" the source of the information on the Provider	
A) Information given by the Provider itself.	
B) Information given by other institution than the Provider (i.e.: Agent or Financing Source)	
In case of B), complete: Institution: Person to Contact (Name and Title): Phone: E-mail:	

Year of the expenditure estimate:_____			
Objectives of data collection from the Provider: III. To identify the origin of the funds spent by the provider in the year understudy. IV. To identify in which NASA Functions/ activities the funds were spent. V. To identify the NASA Beneficiary Populations for each NASA Function/ activity.			
Indicate what currency will be used throughout the form with an "X":	Local currency	US$ Exchange rate in Year of Assessment	Other (specify): _____
Name of the Provider:			
14.Person to Contact (Name and Title):			
15.Address:		16.E-mail:	
17.Phone:	18.Fax:		

19.Type of institution: Select category of institution with an "X".		
	1. Public central government	
	2. Public regional government	
	3. Public local government	
	4. Private-for-profit national	
	5. Private-for-profit international	
	6. National NGO/CBO/CSO	
	7. International NGO/CSO	
	8. Bilateral Agency	
	9. Multilateral Agency	

20. Origin of the funds received: List the institutions that granted the funds spent during the year under study.

Origin of the funds (Name of the Institution and Person to Contact)	Funds received during the year under study
7.11 Institution: Contact:	
7.12 Institution: Contact:	
7.13 Institution: Contact:	
7.14 Institution: Contact:	
7.15 Institution: Contact:	
TOTAL:	

7a. Origin of non financial resources: List the institutions that granted *non financial* resources during the year under study.

Origin of the non financial resources (Name of the Institution and Person to Contact)	Type of Resource received	Quantity Received	Monetary Value in Year of Assessment
7.16 Institution: Contact:			
7.17 Institution: Contact:			
7.18 Institution: Contact:			
7.19 Institution: Contact:			
7.20 Institution: Contact:			
TOTAL:			

21. Destination of the funds:

IV. Identify and quantify the NASA Functions in which the funds were spent.
V. Identify and quantify the NASA Beneficiary Population(s) of each Function.
VI. Use NASA notebook to classifand Functions and Beneficiarand Populations, using the name and code as theand figure in the notebook for their identification.

8.1 Expenditure of the funds received from "7.1"

8.1.1 Function (Code and Name) Code: Name:	Amount spent
8.1.1.1 Beneficiary Population (Code and Name): Code: Name:	
8.1.1.2 Beneficiary Population (Code and Name): Code: Name:	
Total spent on the Function:	
8.1.2 Function (Code and Name) Code: 1.1 Name: Mass media	Amount spent
8.1.2.1 Beneficiary Population (Code and Name): Code: 6 Name:	
8.1.2.2 Beneficiary Population (Code and Name): Code: Name:	
Total spent on the Function:	
8.1.3 Function (Code and Name) Code: Name:	Amount spent
8.1.3.1 Beneficiary Population (Code and Name): Code: Name:	
8.1.3.2 Beneficiary Population (Code and Name): Code: Name:	
Total spent on the Function:	
Total Expenditure from the amount from '7.1'	
Total un/overspent from the amount from '7.1'	

8.1.a If funds were un/overspent from '7.1' what were the key reasons for under/over-spending?

8.2 Destination of the funds received from "7.2"				
8.2.1 Function (Code and Name)				Amount spent
Code:		Name:		
8.2.1.1 Beneficiary Population (Code and Name): Code: Name:				
8.2.1.2 Beneficiary Population (Code and Name): Code: Name:				
Total spent on the Function:				
8.2.2 Function (Code and Name)				Amount spent
Code:		Name:		
8.2.2.1 Beneficiary Population (Code and Name): Code: Name:				
8.2.2.2 Beneficiary Population (Code and Name): Code: Name:				
Total spent on the Function:				
8.2.3 Function (Code and Name)				Amount spent
Code:		Name:		
8.2.3.1 8.2.3.2 Beneficiary Population (Code and Name): Code: Name:				
8.2.3.3 Beneficiary Population (Code and Name): Code: Name:				
Total spent on the Function:				
Total Expenditure from the amount from '7.2'				
Total unspent from the amount from '7.2'				

8.2.a If funds were unspent from '7.2' what are the reasons for under-spending?

8.3 Destination of the funds received from "7.3"				
8.3.1 Function (Code and Name)				Amount spent
Code:		Name:		
8.3.1.1 Beneficiary Population (Code and Name): Code: Name:				
8.3.1.2 Beneficiary Population (Code and Name): Code: Name:				
Total spent on the Function:				
8.3.2 Function (Code and Name)				Amount spent
Code:		Name:		
8.3.2.1 Beneficiary Population (Code and Name): Code: Name:				

8.3.2.2 Beneficiary Population (Code and Name): Code: Name:	
Total spent on the Function:	
8.3.3 Function (Code and Name) Code: Name:	Amount spent
8.3.3.1 Beneficiary Population (Code and Name): Code: Name:	
8.3.3.2 Beneficiary Population (Code and Name): Code: Name:	
Total spent on the Function:	
Total Expenditure from the amount from '7.3'	
Total unspent from the amount from '7.3'	

8.3.a If funds were unspent from '7.3' what were the key reasons for under-spending?

8.4 Destination of the funds received from "7.4"	
8.4.1 Function (Code and Name) Code: Name:	Amount spent
8.4.1.1 Beneficiary Population (Code and Name): Code: Name:	
8.4.1.2 Beneficiary Population (Code and Name): Code: Name:	
Total spent on the Function:	
8.4.2 Function (Code and Name) Code: Name:	Amount spent
8.4.2.1 Beneficiary Population (Code and Name): Code: Name:	
8.4.2.2 Beneficiary Population (Code and Name): Code: Name:	
Total spent on the Function:	
8.4.3 Function (Code and Name) Code: Name:	Amount spent
8.4.3.1 Beneficiary Population (Code and Name): Code: Name:	
8.4.3.2 Beneficiary Population (Code and Name): Code: Name:	
Total spent on the Function:	
Total Expenditure from the amount from '7.4'	
Total unspent from the amount from '7.4'	

8.4.a If funds were unspent from '7.4' what were the key reasons for under-spending?

8.5 Destination of the funds received from "7.5"	
8.5.1 Function (Code and Name) Code: Name:	Amount spent
8.5.1.1 Beneficiary Population (Code and Name): Code: Name:	
8.5.1.2 Beneficiary Population (Code and Name): Code: Name:	
Total spent on the Function:	
8.5.2 Function (Code and Name) Code: Name:	Amount spent
8.5.2.1 Beneficiary Population (Code and Name): Code: Name:	
8.5.2.2 Beneficiary Population (Code and Name): Code: Name:	
Total spent on the Function:	
8.5.3 Function (Code and Name) Code: Name:	Amount spent
8.5.3.1 Beneficiary Population (Code and Name): Code: Name:	
8.5.3.2 Beneficiary Population (Code and Name): Code: Name:	
Total spent on the Function:	
Total Expenditure from the amount from '7.5'	
Total unspent from the amount from '7.5'	

8.5.a If funds were unspent from '7.5' what were the key reasons for under-spending?

22. Production Factors: In order to finish the form, complete ANNEX 1.

Additional Qualitative Information Required:

1. What are the major difficulties you face with regard to securing funding?

2. What are the major difficulties you face with regard to spending and reporting on funds?

3. What are the key bottlenecks to spending?

4. Are the funds you receive adequate to run your HIV/AIDS programmes? Explain your answer.

5. With regard to donor funds that you receive, what conditions (directions) are given for you to spend the donor money?

6. What are your thoughts regarding the reporting requirements for donor funds?

7. If you also receive government funding, are these funds more accessible than donor funds and if so, why?

8. What are your key challenges in implementing HIV/AIDS services?

9. How could these be addressed or reduced?

23. Interviewer:	24. Date: / / 20__

The present tool presents basic situations for Treatment and Care on data availability and possible solutions for each circumstance in order to capture actual expenditure on the services delivered.

1. Example on Antiretroviral therapy.

FN 2.2. *Antiretroviral therapy*. The specific therapy includes a comprehensive set of recommended antiretroviral drugs, including the cost of supply logistics for either adults or children. The number of people being treated is based on country-specific evidence of current coverage.

FN 2.2.1. *Antiretroviral therapy for adults*

FN 2.2.2. *Antiretroviral therapy for children.*

2.1 Data available: Actual Expenditure.

1) With the information of actual expenditure complete a simple table where the Code and Name of the NASA Function is stated, and add the amounts on actual expenditure. It is also very important to complete the information idetifiying the source or informat:

Code	Function	Expenditure
FN 2.2.1.	Antiretroviral therapy by gender and age	
Source of information.		
Institution:	Person to Contact (Name and Title):	
Phone:	E-mail:	

2) Second step: complete data on NASA Production Factors; specify what comprehends the expenditure in the different Production Factors.

FN 2.2.1 Antiretroviral therapy by gender and age		
Code	Profuction Factor	Expenditure
	TOTAL	

3) Set up a table where the Beneficiary Population is identified:

FN 2.2.1 Antiretroviral therapy by gender and age		
Code	Beneficiary Population	Expenditure
	TOTAL	

2.2 No data on expenditure. Data available: ARV consumption.

1. List the ARV consumed during the year under study.
2. Define the unit (presentation, quantity, doze).
3. Complete data on the number of units consumed.
4. Complete data on the price of each ARV. (Consult the NASA notebook for a detailed explanation on prices and costs).
5. Calculate total expenditure using the PxQ approach (Prices by Quantities).
6. Identify the Source of the information.

ARV	Unit definition	Number of Units Consumed	Unit Price	Expenditure (PxQ)
			TOTAL	

Source of information.	
Institution:	Person to Contact (Name and Title):
Phone:	E-mail:

Since ARV treatment also includes the cost of supply logistics, the supply logistic activities should be captured in a table like next one, where the activities are related to one or more NASA production Factors.

Activitie	NASA Profuction Factor (Code and Name)	Expenditure

	TOTAL	

Source of information.	
Institution:	Person to Contact (Name and Title):
Phone:	E-mail:

The Beneficiary Population could be captured in a table as the one shown in 1.1. 3).

2.3 No data on expenditure, nor on ARV consumption. The only data available is the number of people being treated based on country-specific evidence of current coverage.

In this case, one posible way of estimating actual expenditure is to multiply the number of people under ARV treatment by the cost of the country specific ARV average treatment.

Capture the number of adults and children under ARV therapy.

Beneficiary Population	Quantity
Adults under Antiretroviral therapy	
Children under Antiretroviral therapy	

Source of information.	
Institution:	Person to Contact (Name and Title):
Phone:	E-mail:

In a table similar to this one, the average ARV trerapy should be detailed and its cost estimated using the PxQ approach. Note: One table should be done for adults and other one for children.

ARV Therapy - Antiretroviral drugs and the cost of supply logistics.				
Activitie	Unit definition	Number of Units Consumed	Unit Price	Expenditure (PxQ)
			TOTAL	

Source of information.	
Institution:	Person to Contact (Name and Title):
Phone:	E-mail:

The activities of the ARV average therapy should be related to its corresponding NASA production Factors.

Activitie	NASA Profuction Factor (Code and Name)	Expenditure
	TOTAL	

Source of information.	
Institution:	Person to Contact (Name and Title):
Phone:	E-mail:

2. Example on Monitoring Tests.

FN 2.7 *Laboratory monitoring.* This includes expenses for the access and delivery of CD4 cell testing and viral load to monitor the response to antiretroviral therapy and disease progression among people living with HIV.

2.1 Data available: number of tests delivered.

Capture the number of tests done during the year under study, and the source of information.

Number of CD4 Tests done in the year under study:	
Number of Viral Load Tests done in the year under study:	

Source of information.	
Institution:	Person to Contact (Name and Title):
Phone:	E-mail:

Capture all the expenses for the access and delivery of each test, identifying the corresponding NASA Production Factors, and add the cost of each component.

CD4 Test components	NASA Profuction Factor (Code and Name)	Cost
	TOTAL	

Once the total cost of each test is estimated, multiply the cost of each test by the number of tests done. Sum both figures, and that is one way to estimate the expenditure in Laboratory Monitoring.

Institutional Role

Year/s of the expenditure estimate:_____	
Objective of the Questionnaire: VI. To identify the role or roles of the institution to determine the most suitable form to use for data collection.	
Name of the Institution:	
1. Person to Contact (Name and Title):	
2. Address:	3. E-mail:
4. Phone:	5. Fax:

6. Questions to identify role of the institution in order to determine its role in the fight against HIV/AIDS during the year of the estimate.

6.1 Does the institution provide funds for HIV/AIDS (Source)	YES	NO
6.2 Does the institution transfer funds to other institutions for activities connected with the fight against HIV/AIDS? (Agent)	YES	NO
6.3 Does the institution produce goods and/or services for the fight against HIV/AIDS? (Provider)	YES	NO

7. Institutional Status – select category of the institution with an 'X'

10. Public central government	
11. Public regional government	
12. Public local government	
13. Private-for-profit national	
14. Private-for-profit international	
15. National NGO	
16. International NGO	
17. Bilateral Agency	
18. Multilateral Agency	

8. Forms for the institution. According to the answers in item 6, choose the form to be completed for data collection:

7.1 If Institution is Source and/or Agent – complete form number 1
7.2 If Institution is a Provider – complete form number 2
7.3 If Institution is an Agent and Provider – complete forms 1 and 2

Forms:

1. Source / Agent
2. Provider

9. Investigator	10. Date: / /