

2010



National AIDS Spending Assessment (NASA) FY 2008/09

A Baseline Assessment

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April 2010

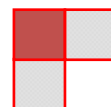


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ACRONYMS

NASA	National AIDS Spending Assessment
AAA	Alliance Against AIDS
ASC	AIDS Spending Category
B.E.S.T.	Belize Enterprise for Sustainable Technology
BCCI	Belize Chamber of Commerce and Industry
BFLA	Belize Family Life Association
BP	Beneficiary Population
BRCS	Belize Red Cross Society
CCM	Country Coordinating Mechanism
CPU	Community Policing Unit
FA	Financing Agent
FS	Financing Source
GOB	Government of Belize
HIHM	Hand in Hand Ministries
MoH	Ministry of Health
NAC	National AIDS Commission
NAP	National AIDS Programme
NARCIE	National Resource Centre for Inclusive Education
NASA-RTS	National AIDS Spending Assessment - Resource Tracking System
OPM	Office of the Prime Minister
PAHO	Pan American Health Organization
PASCA	Programa SIDA Centro America
PASMO	Pan American Social Marketing Organization
PF	Production Factors
POWA	Productive Organization for Women in Action
PR	Principal Recipient
PS	Provision of Services
UNDP	United Nations Development Programme
UNFPA	United Nations Population Fund
UNGASS	United Nations General Assembly Sessions
UNIBAM	United Belize Advocacy Movement
UNICEF	United Nations Child Education Fund
USAID	United States Agency for International Development
WD	Women Department
WIN	Women Issues Network
YES	Youth Enhancement Services
YFF	Youth For the Future

UNAIDS DEFINITIONS

National AIDS Spending Assessment (NASA)	<i>NASA is the current term for country resource tracking activities. NASA is based on, as were its precursors, and thus consistent with, standardized methods, definitions and accounting rules of the globally available and internationally accepted System for National Accounts (SNA), National Health Accounts (NHA), National AIDS Accounts (NAA) and Public finance principles applying to budgetary analysis.</i>
Resource Tracking	<i>The resource tracking process follows the money from its origin (source) down to the destination, the beneficiaries receiving goods and services. Resource tracking is the NASA methodology to reconstruct all the financial transactions related to the national response to HIV and AIDS Epidemic.</i>
Transaction	<i>A transaction is a transfer of resources between different economic agents, following the money through the financing sources, buyers and providers and the description of its factors of the production function.</i>
FINANCING	
Financing Agents (FA)	<i>Entities that pool financial resources to finance service provision programmes and make programmatic decisions (purchaser-agent)</i>
Financing Sources (FS)	<i>Entities that provide money to financing agents</i>
PROVISION OF HIV SERVICES	
Providers (PS)	<i>Entities that engage in the production, provision, and delivery of HIV services</i>
Production Factors (PF)	<i>Resources used for the production of ASC</i>
USE	
AIDS Spending Categories (ASC)	<i>HIV-related interventions and activities</i>
Beneficiary Segments of the Population (BP)	<i>Populations intended to benefit from specific activities</i>

ACKNOWLEDGEMENTS

This first NASA report is a product of the combined efforts of key stakeholders within multi sectors – Public, Private, NGO, UN Agencies, and International organizations.

I sincerely thank the Government of Belize and the Ministries of Health, Human Development, Education, Labor, and Finance for facilitating the resource tracking process.

Special thanks to key representatives within these ministries and ministry departments – Dr. Marvin Manzanero and Mrs. Lorna Perez of the National AIDS Program, Miss Hertha Gentle in the Labor Department, Icilda Humes in the Women Department, Eckert Middleton of Youth for the Future, and Carolyn Codd in the Ministry of Education.

Within the UN Agencies, heartfelt thanks to Erika Goldson of UNFPA, Marianna Mansur and Kristine Blokhuis of UNDP and Sherlene Tablada of UNICEF; your inputs were valuable to the resource tracking process.

Thanks to the National AIDS Commission – Mrs. Kathy Esquivel, Chairperson, Dr. Martin Cuellar, Melissa Sobers, and Elisa Lara for crucial coordinating support and technical guidance.

Thanks to USAID/PASCA and regional consultant Monica Campo de Sandoval for providing the NASA training and the data collection framework and to Reynaldo Pareja of PASCA for mobilizing the NASA players.

Lastly, and certainly not least, sincere thanks to the leaders of all the participating NGOs who provided the financial information that fed the NASA Database used to inform the Belize UNGASS Report – 2010.

EXECUTIVE SUMMARY

This report discusses the systematization of the first National AIDS Spending Assessment (NASA) in Belize and the significant findings arising from the study.

Part 1 presents a contextual analysis – global and local – that tracks the evolution of HIV/AIDS funding and the need for monitoring to ensure that AIDS spending achieve the best results for funders, implementers, and beneficiary populations. Locally, it highlights the need for a mechanism to track the HIV/AIDS expenditure as part of the national response against programmatic objectives and to inform the review of the National HIV/AIDS strategic plan.

Part 2 outlines the scope of the NASA consultancy, which has its overarching objective, the strengthening of the comprehensive tracking of actual HIV spending – from funding source to implementers.

Part 3 describes the resource tracking process used as part of the NASA exercise. First, it describes the data collection and reporting framework, the implementation steps – planning, NASA training, data collection, and reporting.

The data collection effort begins with a pre-recruitment of participating organizations by way of a NASA training workshop for multi-sector stakeholders. This continues with follow-up data collection activities by participant disclosure, technical support and data reconstruction. This section concludes with an outline of the data management plan – processing, analysis, and outputs.

Part 4 presents the key findings of the NASA baseline assessment. These findings include National AIDS Spending as a percentage of the national health budget. It shows total Government spending as a percentage of the overall spend, as well as it shows contribution to spend by international partners.

In addition, it stratifies spending by AIDS Spending Categories (eight categories) and further disaggregates these by showing the distribution of expenditure in the eight categories – prevention, care & treatment, orphans & vulnerable children, program management & administration, human resources, social protection & social services, enabling environment and HIV related research.

Similarly, it shows the disaggregated expenditures for beneficiary populations and production factors. It concludes with a summary of transactions by financing source, agents, and providers.

Part 5 discusses the limitations to the study, mostly challenges presented by poor timing, limited technical support, and conflicting deadlines between the NASA and UNGASS reports and the Government of Belize fiscal year end.

Part 6 rounds out the report by outlining five conclusions arising from the NASA study – how it facilitates global and local strategic alignment, strengthens the Country Coordinating Mechanism, facilitates programmatic focus and positioning, exhorts resource mobilization efforts tied to gaps, and necessary steps to ensure best results for future NASA study.

The report concludes with four recommendations – implementing a feedback mechanism by discussing the NASA findings in a follow up workshop to the ‘Consensus Building Workshop;’ promote institutional learning, growth, and innovation by addressing the weaknesses in the NASA methodology and agreeing on improved methodologies. The other two recommendations include the need to close the financing gaps for Monitoring and Evaluation and Capacity Building, and to establish an ongoing NASA data collection protocol in order to effectively track HIV/AIDS expenditure in the future.

1.0 CONTEXT

1.1 Global: The Need for Routine HIV/AIDS Resource Tracking

Because of successful advocacy efforts that articulated the magnitude of the HIV/AIDS burden and its funding needs, the world has seen a surge in funding for HIV/AIDS programs. While this increase in the level of funding is indeed a welcome development, what is perhaps equally critical is ensuring that the funds are invested in a way that delivers a well-coordinated and improved response to the pandemic. To do this, policymakers require data on the current organization and financing of HIV/AIDS programs as well as on routine expenditure data to determine funds are spent as intended and in line with national AIDS strategic plans. By obtaining such data, decision makers can determine the strength and weaknesses in their countries' response to HIV/AIDS.

Specifically, financing data can help monitor use of program funds, identify potential areas for resource mobilization, determine if a financing gap remains, reveal any dependencies on entities to pay for certain HIV programs and so forth.

In short, by understanding and monitoring how funds are being spent, policymakers are better equipped to make informed decisions to shape the fight against HIV/AIDS.¹

¹ [“Linking NASA and NHA: Concepts and Mechanics;”](#) USAID, UNAIDS, WHO – June 2009 (Page 1: Introduction).

1.2 Local: The Need for a Mechanism to Track HIV/AIDS Expenditure

The Government of Belize, with the support from bilateral and multilateral partners, has commissioned comprehensive, prevention, treatment, and care and support initiatives with the aim of HIV transmission reduction and the provision of vital HIV services. Considerable human effort and financial resources are being invested in provision of these services, and the growth in funding for HIV/AIDS prevention, treatment, care and support has exceeded that for most other public health programs.

However, Belize does not have a mechanism in place to track the HIV/AIDS expenditure of the national response in terms of functional classification in key programmatic areas. Government budgeting classifications do not provide a sufficiently comprehensive representation of funding for the fight against HIV/AIDS in Belize. In order to ensure a coordinated and adequately resourced response, it is essential to institutionalize a sustainable countrywide system for tracking budgetary allocations for HIV/AIDS related resources and expenditures. The expenditure review will enable stakeholders to map and assess how and where HIV funding flows and to inform review of the National Strategic Plan.

To this end, the National AIDS Commission (NAC) decided to work with other strategic ministries, bilateral and multilateral organizations, to undertake the NASA with the aim of improving the estimation of national HIV/AIDS expenditure in Belize for the period 20008-2009.²

² **"Terms of Reference - UNGASS 2010 Reporting: Consultant for the National AIDS Spending Account (NASA)."**
December, 2009

2.0 SCOPE OF CONSULTANCY

2.1 Objectives

The overarching objectives of NASA is to contribute to the strengthening of comprehensive tracking of actual spending – international, public, and private sources – that comprises the National HIV/AIDS response in Belize.

Specifically:

- I. To reinforce and facilitate actions which strengthen country level capacities to effectively track HIV expenditures and synthesize this data into strategic information for decision making;
- II. To improve the strategic coherence and value of support to implementing agencies for tracking HIV resources; and,
- III. To influence both technical and financial support for the development, implementation, management, monitoring and evaluation of the national HIV response

2.2 Tasks

The consultancy tasks included:

- I. Manage the data collection of HIV expenditure in the agreed upon programmatic areas and the preparation of the NASA Report including:
 - a. The supervision of all technical work, ensure accomplishment of all implementation tasks and keep momentum going at all times;
 - b. The collection of HIV expenditure in the agreed upon programmatic areas;
 - c. Classification of data collected into the AIDS spending categories (ASC) and by financing sources (FS) using UNAIDS guidelines;
 - d. Entering the data into the National Funding Matrix;

- II. Work with the international technical expert on:
- a. Cross checking the accuracy of tables on financing sources and expenditures from agents and providers;
 - b. Analysis and interpretation of results, including cross tabulations according to NASA methodology;
 - c. Analysis of NASA data with respect to other specific data, such as epidemiological, utilization, health expenditure, macro-economic data;
 - d. Development of a report of the results of the data collection, analysis, conclusions, and recommendations

3.0 METHODOLOGY: DATA COLLECTION

3.1 Data Collection and Reporting Framework

Data collection involved the tracking of financial transactions from source to the final user by identifying three dimensions and six vectors:

- 1) Financing Sources
- 2) Financing Agents
- 3) Providers
- 4) Functions of HIV related interventions and activities (ASC)
- 5) Beneficiaries segments of the population
- 6) Production Factors

3.2 Implementation Steps

The entire NASA consultancy comprised of five sequential steps; these were (1) Planning, (2) Data Collection, (3) Data Processing, (4) Data Analysis, and (5) Reporting.

The implementation timeline consisted of forty-eight (48) working days or one and a half months from the date of the first planning meeting to the final UNGASS Report submitted on 31 March 2010.

3.2.1 Planning

On 25 January 2010, representatives of USAID/PASCA, NAC, and the NASA consultant convened a planning session to agree on a NASA implementation strategy and timeline and to identify and recruit the sources and key informants to the resource tracking process.

Because of the very tight timeline, the planners attempted to fast track the data collection process by inviting twenty-five (25) sources and key informants to a NASA workshop scheduled for the first week of February.

3.2.2 NASA Training Workshop

Beginning 8 February and running through to the 13 February, NAC facilitated a NASA training workshop for participating organizations in key sectors – public, private, NGO, UN Agencies, and International. USAID/PASCA arranged for regional NASA consultant, Monica Campo de Sandoval, to conduct the NASA training.

During the first two days of her visit, the regional NASA consultant provided training to the local NASA consultant and NAC representatives. As part of the orientation, local representatives gained a working knowledge of NASA data collection forms, classification of sources (funders, agents, and providers), financial data classification (AIDS spending categories, beneficiary population, and production factors).

The local NASA consultant and NAC representatives also received training on the use of the NASA –Resource Tracking System (RTS); this system is the mechanism for entering data according to UNAIDS codes.

3.3 Data Collection

On day three and four of the NASA training workshop, twelve of the original twenty-five source and key informant invitees attended the NASA training workshop.

Group 1	• Belize Enterprise for Sustainable Technology (B.E.S.T.) • Youth for The Future (YFF), Ministry of Education • Women's Department, Ministry of Human Development • Alliance Against AIDS • Labor Department, Ministry of Labor • National AIDS Commission
Group 2	• Ministry of Health • PASMO • UNDP • Belize Red Cross • Belize Family Life Association (BFLA) • Belize Chamber of Commerce & Industry

Representatives of all twelve organizations got an opportunity to work with the NASA forms and to transfer financial information from their own internal source to the previously designed NASA Excel Spreadsheet, which served as the data collection tool; this was done under the supervision of the regional NASA consultant, the local NASA consultant, the PASCA Country Representative, and NAC representative.

Follow-up meetings took place with most of these organizations in the ensuing weeks to collect additional financial data for integration into the NASA-RTS database system.

Other organizations that could not attend the training workshop included UN Agency representatives – UNICEF, UNFPA, and PAHO, Hand in Hand Ministries, and WIN Belize.

Although the NASA coordinating group (NAC, PASCA, and NASA Consultant) knew before hand that the time was too short to attempt to collect data from all the smaller organizations (NGOs), data collection efforts intensified as a direct result of disclosures by UN Agencies of grants given to NGOs. These NGOs included Youth Enhancement Services (YES), Community Policing Unit, and National Resource Centre for Inclusive Education (NARCIE), Cornerstone Foundation, United Belize Advocacy Movement (UNIBAM), and Productive Organization for Women in Action (POWA).

3.3.1 Participating Organizations and Roles

During the data collection phase, and based on information provided on the NASA Forms, there were 55 participating organizations that fulfilled either one or all three roles – Financing Source (FS), Financing Agent (FA), and Providers. In some cases, the Financing Source was also the Financing Agent and Provider.³

There were 19 financing sources, 19 financing agents, and 20 providers. Included in the list of financing agents was BEST, the Principal Recipient for Global Fund for the reporting period. (See table 1 below).

Financing Source FS	Financing Agent FA	Provider
The Global Fund	BEST	BFLA
IPPF	CFPA	Alliance Against AIDS (AAA)
Government of Belize	Ministry of Labor	Labor Department
ILO	Ministry of Human Development	Women Department
United Nations Population Fund	Ministry of Education	Youth for the Future
German Development Bank	PASMO	PASMO
HIVOS	Ministry of Finance - OPM	NARCIE
LACASSO	PANCAP	BCCI
PANCAP	IFRC – Trinidad	Belize Red Cross Society
IFRC	UNFPA – Belize	Belize Police Department
UNICEF	Ministry of National Security	Cornerstone Foundation
Hand in Hand International	UNICEF – Belize	Hand in Hand Ministries
Catholic Health Initiatives	Ministry of Health	Ministry of Education – HFLE
USAID – Government of USA	USAID/PASCA	National AIDS Program
Summit Foundation	Summit Foundation	National AIDS Commission
UNDP	UNDP – Belize	USAID/PASCA Belize
Match International	Match International	POWA
Oxfam International	Oxfam International	WIN Belize
PAHO	PAHO – Belize	Youth Enhancement Services
Table 1	Source: NASA-RTS Database System	UNIBAM

³ In the case of the Government of Belize, there were occasions where they filled three roles – GOB as FS, Line Ministry as Agent, and Ministry Department as Provider.

3.3.2 Data by Disclosures

Of the total 28 institutions (multi-sector) that have offices in Belize, only 12 of these provided NASA financial information on a voluntary disclosure basis. Included in this total was the Principal Recipient for Global Fund, BEST, the four UN Agencies, USAID/PASCA Guatemala and Belize offices, BFLA, Labor Department, YFF, PASMO, BCCI, and Belize Red Cross Society.

In the case of the Principal Recipient, they provided disclosures on projects funded by Global Fund and implemented by various NGOs and the Ministry of Health under the theme: *“Strengthening Belize’s Multi-sectoral Response to HIV/AIDS.”*

The UN Agencies provided signed Certificates, which served as proof of grant financing to local NGOs. These certificates formed the basis for follow-up data collection activities with identified Providers.

3.3.3 Data by Technical Assistance

Four NGOs required some degree of technical assistance in transferring financial information linked to project activities to the NASA forms. These organizations comprised of the Education Department – HFLE/QADS, National AIDS Commission, WIN Belize, and the Ministry of Health – National AIDS Program.

In the case of the Ministry of Health, the data collection process consisted of three working sessions. The first session was follow-up data collection for Global Fund grant disclosed by BEST.

The second session was with the Director of the National AIDS Program and the Monitoring and Evaluation Officer. The data collected comprised of the Recurrent Expenditure. However, the totals were for cost centers only and had to be disaggregated in order to allocate those expenditures that fell within the National AIDS Program according to NASA classification.

Because the finance department within the Ministry of Health worked only with cost centers in line with the national budget, they were not in a position to provide the disaggregated figures. The local NASA consultant, with assistance from the NAC Secretariat, made formal arrangements with personnel from the Ministry of Finance – IT Unit ('Smart Stream System') to obtain the disaggregated figures.

After obtaining the disaggregated expenditure figures, the NASA consultant worked again with the National AIDS Program Director to agree on NASA expenditure classifications.

3.3.4 Data by Re-construction

For varying reasons (late disclosure, remoteness, scheduling conflicts) the NASA consultant had to 're-construct' the financial information for at least nine NGOs; these included – AAA, Women Department, NARCIE, YES, Cornerstone Foundation, Hand in Hand Ministries, POWA, UNIBAM, and Community Policing Unit.

In the case of those NGOs funded by UNICEF and UNFPA, the NASA consultant worked from the 'Expenditure Report Forms' (Face Forms) and project documents. In other cases, the NASA consultant worked directly from accounting data (QuickBooks, Ledgers, and other financial reports) provided by the other NGOs.

3.4 Data Management: Processing & Analysis

3.4.1 Data Processing

The first step in the data processing process comprised of a review of the NASA Excel Spreadsheet Forms to ensure that all three expenditure ‘monitors’ were in balance; these centers included the AIDS Spending Categories (ASC), Beneficiary Populations (BP), and Production Factors (PF). In addition, the total expenditure as recorded on the NASA Excel Spreadsheet Form had to agree with the total on the ‘Disclosure Certificate.’

The second step was the actual data entry into the NASA – RTS Database System. However, and prior to the commencement of the actual data entry into the system, the consultant did a verification check to ensure that each NASA declaration and excel spreadsheet were in balance. At that point, the data entered into the NASA-RTS Database System and the declarations placed in a separate folder entitled “Transactions Processed RTS.” Each file carried the label “Verified.”

Because the NASA-RTS Database System has a built in balancing mechanism, transactions that were not in balance would immediately become noticeable because a “red light” would signal that the transaction is not in balance. Conversely, when the transaction is in balance, all three transaction monitors (ASC, BP, and PF) will reflect a green light.

Fifty-two (52) transactions entered into the NASA-RTS Database System (Attachment 1), and all were in balance. There were three instances where one monitor remained red but this was not a reflection of a transaction out of balance but more so the sensitivity of the system which did not accommodate the use of decimals (units of tens). In these three instances, the disclosing source did not round the figures declared on the NASA Excel Spreadsheet.

3.4.2 Data Analysis

The NASA-RTS Database System is a uniquely customized database system. As mentioned earlier, the system has a built in monitoring system to ensure that all transactions entered into the database are in balance in three areas – AIDS Spending Categories, Beneficiary Populations, and Production Factors.

Once all transactions input into the database, the system automatically produces data outputs and cross-tabulations and from these, one can generate a series of reports. These reports include disaggregation of expenditure by AIDS Spending Categories, Beneficiary Populations, and Production Factors. It also produces reports that identify organizations and their roles (FS, FA, Providers).

However, and because the data collection process was still ongoing up to just a day prior to the date scheduled for the “Consensus Building Workshop” in which the NASA consultant (along with other consultants) had to present their preliminary findings for discussion and adoption into the UNGASS Report 2010, a secondary method for data analysis was introduced.

The Associate Consultant – Data Analyst converted all the original data from the NASA Excel Spreadsheet into SPSS and produced a first round of data sets in line with the NASA-RTS model. This data informed the “Consensus Building Workshop” and subsequently, the Belize UNGASS Report 2010.

Because the original NASA Excel Spreadsheet disclosures went through three checking processes including a final verification, the SPSS outputs were reliable. As it later turned out, the total AIDS Expenditure reported by the SPSS data sets was \$4,034,555 (exclusive of in kind donations) and the final AIDS Expenditure reported by the NASA-RTS System after all transactions were entered totaled \$4,040,806. The difference of \$6,231.00 is negligible.

3.5 Reporting

The terms of reference of the consultancy called for two reports – a preliminary report for use at the “Consensus Building Workshop” organized by the National AIDS Commission (NAC), and which formed a part of the Belize UNGASS Report 2010 (attachments 2 & 3).⁴

The final report is a systematization of the NASA exercise in Belize, which is this report, entitled: “National AIDS Spending Assessment (NASA), FY 2008/09 – A Baseline Assessment.”

⁴ These attachments consist of a power-point presentation of preliminary results and NASA narrative for Belize UNGASS Report – 2010.

4.0 SUMMARY OF KEY FINDINGS: NATIONAL AIDS EXPENDITURE

4.1 National AIDS Spending

For the fiscal period 2008/2009, the national AIDS spending totaled BZ\$4,922,545. This represents 6.8% of the National Health Budget of BZ\$72.8 Million for the same period.⁵

The Government of Belize contributed 31.8% or BZ\$1,283,494 to the total cash spending, while international donor agencies contributed 68.2% of the national spend or BZ\$2,757,312.

Of the total combined national spending, 17.9% or BZ, \$881,739 was non-monetary donations. The Programme Management and Administration function was the highest expenditure area (36.7%) followed by Prevention (28.4%) and Care and Treatment (19.9%), (attachment 4).

bz'00		SOURCES		
ASC	%	Total	National	International
TOTAL (BZ\$)	100%	\$ 4,040,806	\$ 1,283,494	\$ 2,757,312
1. Prevention	28.4%	\$ 1,146,006	\$ 114,611	\$ 1,031,395
2. Care & Treatment	19.9%	\$ 803,921	\$ 767,307	\$ 36,614
3. Orphans & Vulnerable Children (OVC)	2.1%	\$ 86,550	\$ -	\$ 86,550
4. Programme Management & Administration	36.7%	\$ 1,481,661	\$ 381,552	\$ 1,100,109
5. Human Resources	2.0%	\$ 80,619	\$ -	\$ 80,619
6. Social Protection and Social Services (excluding OVC)	1.8%	\$ 71,974	\$ -	\$ 71,974
7. Enabling Environment	8.5%	\$ 341,722	\$ 20,024	\$ 321,698
8. HIV and AIDS Related Research (excluding operations research)	0.7%	\$ 28,353	\$ -	\$ 28,353
		Local Currency	National	International
Non-Monetary Donations:		\$ 692,477	\$ 17,625	\$ 674,852
In Kind Contribution: Salaries & Wages District Nurses		\$ 189,262	\$ 189,262	\$ -
Total Donations & In Kind Contribution		\$ 881,739		
TOTAL NASA Expenditure (Cash, Donations, & In-Kind)		\$ 4,922,545		

⁵ Source: 'Abstract of Statistics – 2008;' Ministry of Finance

4.2 Disaggregated Expenditure (ASC 1): Prevention

General communication and health related communication for social and behavioral change account for 60% of Prevention expenditures (see highlighted rows). The other 40% expenditure spread thinly across the other AIDS Spending Categories with Youth in and out of school programs accounting for 11% combined. Fourth is the VCT function with a combined 7% of total prevention expenditure.

Code	Function	Spend	%
ASC.01.01.01	Health-related communication for social & behavioral change	\$ 212,011	18%
ASC.01.01.98	Communication for social & behavioral change not disaggregated by type	\$ 486,254	42%
ASC.01.02	Community Mobilization	\$ 39,832	3%
ASC.01.03	Voluntary counseling and testing	\$ 21,290	2%
ASC.01.04.01	VCT as part of programme for vulnerable & accessible populations	\$ 60,922	5%
ASC.01.04.02	Condom social marketing and male & female condom provision ...	\$ 38,106	3%
ASC.01.05	Prevention - Youth in School	\$ 87,251	8%
ASC.01.06	Prevention - Youth out of School	\$ 33,357	3%
ASC.01.11.04	Behavior change communications as part of programmes in the workplace	\$ 23,082	2%
ASC.01.11.98	Programmatic interventions in the workplace not disaggregated by type	\$ 30,000	3%
ASC.01.12	Condom social marketing	\$ 27,964	2%
ASC.01.17.01	Pregnant women counselling and testing in PMTCT programmes	\$ 21,290	2%
ASC.01.17.02	Antiretroviral prophylaxis for HIV-infected pregnant women and newborns	\$ 21,290	2%
ASC.01.17.03	Safe infant feeding practices (including substitution of breastmilk)	\$ 21,291	2%
ASC.01.17.98	PMTCT not disaggregated by intervention	\$ 5,500	0%
ASC.01.98	Prevention activities not disaggregated by intervention	\$ 16,566	1%
TOTAL		\$ 1,146,006	100%

4.3 Disaggregated Expenditure (ASC 2): Care & Treatment

Three functions account for 96% of total Care and Treatment expenditure. Just less than 50% of C & T expenditure is for First-line Anti-retroviral treatment in adults. OI Outpatient treatment accounts for another 19% and OI Outpatient Prophylaxis for 19%.

Code	Function	Spend	%
ASC.02.01.01	Provider initiated testing and counselling (PITC)	\$ 13,094	2%
ASC.02.01.02.01	OI Outpatient prophylaxis	\$ 153,289	19%
ASC.02.01.02.02	OI Outpatient treatment	\$ 229,934	29%
ASC.02.01.03.01.01	First-line ART - Adults	\$ 383,224	48%
ASC.02.01.07	Psychological treatment and support services	\$ 860	0%
ASC.02.01.09.01	Home-based medical care	\$ 23,520	3%
TOTAL		\$ 803,921	100%

4.4 Disaggregated Expenditure (ASC3): Orphans and Vulnerable Children (OVC)

Total expenditure of \$86,550 for Orphans and Vulnerable Children is only 2.1% of the National AIDS spending; these expenditures are spread almost evenly between community support and institutional care with a smaller percentage allocated for education purposes.

Code	Function	Spend	%
ASC.03.01	OVC Education	\$ 16,100	18.6%
ASC.03.04	OVC Community Support	\$ 37,800	43.7%
ASC.03.06	OVC Institutional Care	\$ 32,650	37.7%
TOTAL		\$ 86,550	100%

4.5 Disaggregated Expenditure (ASC 4): Program Management & Administration

Program Management and Administration accounts for 37% of the National Spend and eighty percent of the \$1.48 Million spent are concentrated in Planning, Coordination, and Programme Management activities.

Monitoring and Evaluation which is a key AIDS function, only accounts for 7% of total program management and administration expenditure.

Code	Function	Spend	%
ASC.04.01	Planning, Coordination, & Programme Management	\$ 1,169,111	79%
ASC.04.02	Administration and transaction costs associated with managing & disbursing funds	\$ 26,388	2%
ASC.04.03	Monitoring and Evaluation	\$ 107,793	7%
ASC.04.04	Operations Research	\$ 5,420	0%
ASC.04.10.01	Upgrading laboratory infrastructure and new equipment	\$ 2,403	0%
ASC.04.98	Programme Mangement and Admiistration not elsewhere classified	\$ 170,546	12%
TOTAL		\$ 1,481,661	100%

4.6 Disaggregated Expenditure (ASC 5): Human Resources

The bulk of the expenditure in the Human Resource function is for the purposes of paying for physician services engaged in prevention activities.

Code	Function	Spend	%
ASC.05.01.01.01	Monetary incentives for physicians for prevention	\$ 58,800	73%
ASC.05.01.01.03	Monetary incentives for physicians for programme management & administration	\$ 8,725	11%
ASC.05.03	Training	\$ 13,094	16%
TOTAL		\$ 80,619	100%

4.7 Disaggregated Expenditure (ASC 6): Social Protection & Social Services

The total expenditure under this function is concentrated on in-kind benefits to people or families infected or affected with AIDS; these in-kind benefits include food, shelter, clothing, and other items.

Code	Function	Spend	%
ASC.06.02	Social Protection through in-kind benefits	\$71,974	100

4.8 Disaggregated Expenditure (ASC 7): Enabling Environment

Human rights based advocacy is a significant function in creating an enabling environment for HIV/AIDS issues especially as these relate to stigma and discrimination. Seventy percent (70%) or \$241,014. of expenditure in the 'enabling environment' category was for advocacy – including rights based advocacy.

Another important 'niche' is protecting and advancing the cause of women in terms of AIDS education and prevention and gender-based activities with a focus on domestic violence. Although minimal, the expenditures in this area impacted a significant beneficiary group.

Code	Function	Spend	%
ASC.07.01	Advocacy	\$ 103,697	30%
ASC.07.02.01	Human rights programmes empowering individuals to claim their rights	\$ 137,317	40%
ASC.07.02.03	Capacity building in human rights	\$ 19,538	6%
ASC.07.03		\$ 29,000	8%
ASC.07.04	AIDS specific programmes focused on women	\$ 45,500	13%
ASC.07.05	Programmes to reduce Gender-based violence	\$ 5,250	2%
ASC.07.99	Enabling environment not elsewhere classified	\$ 1,420	0%
TOTAL		\$ 341,722	100%

4.9 Disaggregated Expenditure (ASC 8): HIV-Related Research (8)

HIV related research expenditure is less than 1% of the National AIDS Expenditure. The research done focuses mostly on behavior – knowledge, attitudes, awareness, and preferences.

Code	Function	Spend	%
ASC.08.04.01	Behavioral Research	\$ 17,500	62%
ASC.08.04.98	Social science research not disaggregated by type	\$ 10,853	38%
TOTAL		\$ 28,353	100%

4.9.1 Expenditure by Beneficiary Population (BP)

Total National AIDS Expenditure of BZ\$4,040,806 spread across thirty-(30) beneficiary populations. Twenty-seven percent (27%) of the expenditure were in the general population (BP.05.98); the second highest expenditure population was 'people living with HIV not broken down by gender' (BP.01.98) and the third highest expenditure population was 'adult and young people (aged 15 and over) living with HIV but not broken down by gender' (BP.01.01.98). However, expenditure spread across a wide cross-section of beneficiary populations including schools, CSWs, MSMs, MARPs, mobile populations, and youth.

Code	Beneficiary Population	Spend	%
BP.01.01.02	Adult and young women (aged 15 and over) living with HIV	\$ 7,700	0%
BP.01.01.98	Adult and young people(aged 15 and over) living with HIV but not broken down by gender	\$ 394,431	10%
BP.01.02.98	Children (under 15 years) living with HIV but not broken down by gender	\$ 22,650	1%
BP.01.98	People living with HIV but not broken down by age or gender	\$ 670,716	17%
BP.02.02.01	Female sex workers and their clients	\$ 39,253	1%
BP.02.02.98	Sex workers not broken down by gender and their clients	\$ 126,903	3%
BP.02.03	Men who have sex with men (MSM)	\$ 131,474	3%
BP.02.98	"Most at risk populations" not broken down by type	\$ 239,240	6%
BP.03.01	Orphans and vulnerable children (OVC)	\$ 16,100	0%
BP.03.02	Children born or to be born of women living with HIV	\$ 54,059	1%
BP.03.05	Migrants/mobile populations	\$ 105,838	3%
BP.03.07	Prisoners and other institutionalized persons	\$ 8,303	0%
BP.03.10	Children and youth gang members	\$ 17,300	0%
BP.03.11	Children and youth out of school	\$ 41,587	1%
BP.03.98	"Other key populations" not broken down by type	\$ 105,838	3%
BP.04.02	Elementary school students	\$ 58,756	1%
BP.04.03	Junior high & high school students	\$ 156,351	4%
BP.04.04	University students	\$ 34,791	1%
BP.04.08	Police and other uniformed services (other than the military)	\$ 29,221	1%
BP.04.10	Factory employees (i.e. for workplace interventions)	\$ 27,011	1%
BP.04.99	"Accessible" populations not broken down by type	\$ 18,833	0%
BP.05.01.02	Female adult population	\$ 26,540	1%
BP.05.01.98	Gender adult population (aged older than 24 years) not broken down by gender	\$ 394,461	10%
BP.05.02.98	Children (under 15 years) not broken down by gender	\$ 23,525	1%
BP.05.03.01	Young men	\$ 15,016	0%
BP.05.03.02	Young females	\$ 128,762	3%
BP.05.03.98	Youth (aged 15 to 24) not broken down by gender	\$ 56,865	1%
BP.05.98	General population not broken down by gender	\$ 1,075,832	27%
BP.99	Specific targeted populations not elsewhere classified (not included in above classes)	\$ 13,450	0%
TOTAL		\$ 4,040,806	100%

4.9.2 Expenditure by Production Factors (PF)

Wages accounted for thirty-six percent (36%) of national AIDS expenditure on goods and services; this represents the highest expenditure area. Second were expenditures associated with communications – mass media (PF.01.02.02.03) and medical and surgical supplies (PF.01.02.01.03). The third highest expenditure factor was for transportation and travel services associated with HIV activities (PF.01.02.02.05). Fourth was Administrative services followed by logistics associated with events (PF.01.02.02.07).

Code	Production Factor	Spend	%
PF.01.01.01	Wages	\$ 1,451,288	36%
PF.01.01.98	Labor income not broken down by type	\$ 8,130	0%
PF.01.01.99	Labor income not elsewhere classified	\$ 2,800	0%
PF.01.02.01.03	Medical and surgical supplies	\$ 533,058	13%
PF.01.02.04	Condoms	\$ 33,124	1%
PF.01.02.01.05	Reagents and materials	\$ -	0%
PF.01.02.01.06	Food and nutrients	\$ 61,221	2%
PF.01.02.01.07	Uniforms and school materials	\$ 6,808	0%
PF.01.02.01.98	Material supplies not broken down by type	\$ 40,754	1%
PF.01.02.01.99	Other materials not elsewhere classified	\$ 71,328	2%
PF.01.02.02.01	Administrative Services	\$ 287,806	7%
PF.01.02.02.02	Maintenance and repair services	\$ 19,523	0%
PF.01.02.02.03	Publishers, motion picture, broadcasting, & programming services	\$ 530,600	13%
PF.01.02.02.04	Consulting services	\$ 171,964	4%
PF.01.02.02.05	Transportation and travel services	\$ 389,740	10%
PF.01.02.02.06	Housing services	\$ 50,097	1%
PF.01.02.02.07	Logistics of events, including catering services	\$ 232,371	6%
PF.01.02.02.98	Services not broken down by type	\$ 11,681	0%
PF.01.02.02.99	Services not elsewhere classified	\$ 27,832	1%
PF.01.99	Current expenditure not elsewhere classified	\$ 71,352	2%
PF.02.01.99	Buildings not elsewhere classified	\$ 4,700	0%
PF.02.02.02	Maintenance and repair services	\$ 2,089	0%
PF.02.02.03	Laboratory and other medical equipment	\$ 12,781	0%
PF.02.02.99	Equipment not elsewhere classified	\$ 19,393	0%
PF.02.98	Capital expenditures not broken down by type	\$ 366	0%
TOTAL		\$ 4,040,806	100%

4.9.3 Summary of Transactions by Financing Source (FS)

Central government contribution to the National AIDS expenditure was \$1,283,494 or (32%) of total AIDS financing for the period 2008-2009. Bi-lateral contributions, mostly from USAID were second at 28% of total financing source and multilateral agencies (UN) were third at 18% of expenditure financing. The Global Fund, defined as “International non-profit making organizations and foundations” was third with 16% of total AIDS expenditure financing.

Code	Financing Source	Amount	%
FS.01.01.01	Central government revenue	\$ 1,283,494	32%
FS.03.01.	Direct bi-lateral contributions	\$ 1,122,881	28%
FS.03.02	Multilateral agencies servicing earmarked grants	\$ 746,493	18%
FS.03.03	International non-profit making organizations & foundations	\$ 641,270	16%
FS.03.99	Other international financing sources not elsewhere classified	\$ 246,668	6%
TOTAL		\$ 4,040,806	100%

4.9.4 Summary of Transactions by Financing Agent (FA)

Combined, five ministries within the Ministry of health acted as Financing Agent for thirty-five percent (35%) of project spending. The Ministry of Health managed the bulk of the project financing. The Principal Recipient for Global Fund, BEST, disbursed twenty-six percent (26%) of project financing.

Code	Financing Agent	Amount	%
FA.01.01.01.01	Ministry of Health (or equivalent sector entity)	\$ 851,608	21%
FA.01.01.01.02	Ministry of Education (or equivalent sector entity)	\$ 110,072	3%
FA.01.01.01.03	Ministry of Social/Human Development (or equivalent sector)	\$ 60,600	1%
FA.01.01.01.05	Ministry of Finance (or equivalent sector)	\$ 335,648	8%
FA.01.01.01.06	Ministry of Labor (or equivalent sector)	\$ 64,534	2%
FA.02.05	Non-profit making institutions (other than social insurance)	\$ 515,120	13%
FA.03.01.22	Country offices of Bi-lateral agencies	\$ 699,528	17%
FA.03.02.08	Multi-lateral agencies	\$ 239,491	6%
FA.03.03	International non-profit making organizations & foundations	\$ 101,568	3%
FA.03.99	Other international financing agents not elsewhere classified	\$ 1,062,637	26%
TOTAL		\$ 4,040,806	100%

4.9.5 Summary of Transactions by Provider

Civil Society organizations, including faith-based organizations, were the biggest provider or implementers of AIDS related programs accounting for a combined 53% of total AIDS project spending. Within this group, significant implementers were PASMO, Hand in Hand Ministries, and BFLA.

The Government of Belize, through five ministries, was the second largest provider or implementer of AIDS related programs accounting for thirty-percent (30%) of AIDS expenditure. The Ministry of Health, through the National AIDS Program (NAP) was the key implementer.

The National AIDS Commission was the third largest implementer of AIDS programs.

Code	Provider	Amount	%
PS.01.01.14.01	National AIDS Commission	\$ 426,107	11%
PS.01.01.14.02	Departments inside the Ministry of Health (including NAPS/NACPs)	\$ 903,263	22%
PS.01.01.14.03	Departments inside the Ministry of Education	\$ 147,072	4%
PS.01.01.14.04	Departments inside the Ministry of Social Development/Transformation	\$ 94,720	2%
PS.01.01.14.05	Departments inside the Ministry of Defence or National Security	\$ 16,000	0%
PS.01.01.14.07	Departments inside the Ministry of Labor	\$ 64,534	2%
PS.02.01.01.02	Ambulatory Care - BFLA	\$ 276,205	7%
PS.02.01.01.08	Pharmacies and providers of medical goods - PASMO	\$ 423,353	10%
PS.02.01.01.15	Civil Society Organizations	\$ 1,165,222	29%
PS.02.01.02.14	Civil Society Organizations - Faith-based	\$ 291,759	7%
PS.03.01	Bi-lateral Agencies	\$ 210,571	5%
PA.03.02	Multi-lateral Agencies - UNDP	\$ 22,000	1%
TOTAL		\$ 4,040,806	100%

5.0 LIMITATIONS TO STUDY

There were three significant constraints to the implementation of the NASA consultancy. These were:

1. Timing
2. Limited technical support
3. Conflict with NASA deadline and GOB end of fiscal year

5.1 Timing

The time line for the implementation of the NASA was too short. The first planning session started almost at the end of January (25 January) and the deadline for presentation of preliminary results was forty-eight (48) days. This constraint became more apparent after factoring in the need to train the consultants and participating institutions in NASA data collection methodology, classification of financial data, and use of the NASA_RTS database system. This training took a week and in effect, reduced the net working days to 43.

As a direct outcome of the late start, it was the consensus of the planning committee that the focus should be on collecting data from the more prominent institutions; this meant that some organizations might have been exempt from inclusion into the NASA.

5.2 Limited Technical Support

The depth of training provided by the regional NASA consultant was just adequate for the implementation of the NASA consultancy; the data collection process therefore, took much more time because of the need for the NASA local consultant to provide further technical support and guidance to participating organizations.

5.3 Conflicting Deadlines: NASA and GOB

The Ministry of Health is one of the key stakeholders in the HIV/AIDS cause in Belize both as a financing agent and as implementer of the National AIDS Program (NAP). As a result, the data collection process was more complex and required several working days with Ministry of Health representatives.

Because the Government of Belize fiscal year ends in March, all energies are focused on finalizing reports for the ‘close out’ of the financial year and developing budgets for the new fiscal year. Therefore, accessing financial data and classifying these according to NASA guidelines proved challenging though fruitful. In a sense, it was a case of “good fortune” for if the consultant had delayed just one day more, he would not have been able to access the financial data because the GOB “Smart Stream” database system would have been out of operation until after the new fiscal year or reading of the new fiscal budget.

6.0 CONCLUSIONS & RECOMMENDATIONS

6.1 Conclusions

#1 Global Alignment – the NASA resource tracking algorithm was designed to describe financial flows and expenditures using the same categories as the globally resource needs estimates. The alignment provides information on financial gaps between resources available and resources needed as advised by the Global UNAIDS Resource Tracking Consortium in order to promote the harmonization of different policy tools frequently used in the HIV/AIDS field. By conducting this first ever NASA study, Belize now has an AIDS expenditure tracking system aligned with UNAIDS global standards.

#2 Local Alignments - through the implementation of this NASA baseline assessment, Belize now has a mechanism in place to track HIV/AIDS expenditure as part of the national response to HIV/AIDS.

#3 Strengthening of the Country Coordination Mechanism (CCM) – the findings from the NASA baseline assessment should strengthen the National AIDS Commission Secretariat strategic decision-making and enhance their leadership role in planning and coordination as well enhances stakeholder involvement.

#4 Programmatic Focus & Positioning – the findings of the NASA provides strategic insights into existing programmatic focus and impact on beneficiary populations and use of financial resources in the HIV/AIDS effort. By identifying the gaps in programmatic focus and coverage of beneficiary populations, stakeholders can develop new strategies to expand programmatic activities and reach ‘under-served’ populations.

#5 Resource Mobilizations – there is scope for programmatic impetus in some areas and therefore, opportunity for prioritized resource mobilization.

6.2 Recommendations

#1 Feedback Mechanism – the NAC Secretariat should organize a follow up workshop to the ‘Consensus Building Workshop’ to discuss the findings of the NASA with stakeholders and its implications for improving the national response to HIV/AIDS.

#2 Learning, Growth, & Innovation – because the NASA was a baseline assessment done at short period and without any in-depth training of the NASA methodology for stakeholders, there were some constraints in the data collection and reporting process. A discussion of these constraints should take place and a plan of action developed for improving the NASA in Belize.

#3 Strategic– the areas of Monitoring and Evaluation and Capacity Building are under-resourced thus mitigating the impact of overall national response to HIV/AIDS. The NAC in collaboration with other partners should develop some strategies to adequately resource these programmatic areas.

#4 NASA Implementation- in order to avoid having to repeat the same challenges faced in implementing the first NASA exercise – poor timing, limited technical support, and conflict with GOB fiscal year – the NAC Secretariat should devise a reporting mechanism that would assure that expenditure tracking is done on a quarterly basis (at minimum).

ATTACHMENTS:

- ✓ **Attachment 1: “Transactions” (NASA-RTS Report)**
- ✓ **Attachment 2: Presentation: “Preliminary Results”**
- ✓ **Attachment 3: NASA Narrative for Belize UNGASS Report, 2010**
- ✓ **Attachment 4: “Detalle Funcion,” ASC (NASA-RTS Report)**
- ✓ **Attachment 5: “Detalle GM” – Beneficiary Populations, (NASA-RTS Report)**
- ✓ **Attachment 6: “Detalle Production Factors,” (NASA-RTS Report)**
- ✓ **Attachment 7: “Participating Organizations,” (NASA-RTS Report)**
- ✓ **Attachment 8: “Financing Roles,” (NASA-RTS Report)**

With support from:



The USAID | Program for Strengthening the Central American Response to HIV (USAID | PASCA) is funded by the U. S. Agency for International Development (USAID) under Contract No. GPO-I-00-05-00040-00, beginning in October 1, 2008. It is implemented by Constella Futures International, LLC, in collaboration with the Futures Institute. USAID | PASCA is Task Order 4 under the USAID | Health Policy Initiative IQC. This document is made possible by the support of the American people through the United States Agency for International Development (USAID). The contents of this document do not necessarily reflect the views of USAID or the United States Government.